Finger Lakes Library System
Statement of Financial Position
As of Sep 30, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
110000 TOTAL FUNDS	
120000 TSB DEMAND DEPOSITS	0.00
120100 TTC DEMAND DEPOSITS	35,269.48
122000 INVESTMENTS	0.00
122100 TTC MONEY MARKET	1,355,783.18
122150 BOARD DESIGNATED	2,010,537.47
123000 LPL RESTRICTED FUNDS	125,000.00
123100 LPL RESTRICTED MMF	164,646.43
Total for 122000 INVESTMENTS	**$3,655,967.08**
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	**$3,692,214.22**
Total Bank Accounts	**$3,692,214.22**
Accounts Receivable	
140000 ACCOUNTS RECEIVABLE	22,230.35
141000 ACCOUNTS RECEIVABLE	$0.00
Total for 140000 ACCOUNTS RECEIVABLE	**$22,230.35**
Total Accounts Receivable	**$22,230.35**
Other Current Assets	
142100 TOTAL OTHER CURRENT ASSETS	
142120 OTHER RECEIVABLES	$0.00
142150 DEPOSITS IN TRANSIT	$0.00
145000 PREPAID EXPENSE	56,576.13
145500 SECURITY DEPOSITS	205.00
146000 ACCRUED INT & MKT ADJ	6,778.16
146998 ACCRUED POLARIS REVENUE	$0.00
146999 ACCRUED STATE AID	27,069.53
Total for 142100 TOTAL OTHER CURRENT ASSETS	**$90,628.82**
Total Other Current Assets	**$90,628.82**
Total Current Assets	**$3,805,073.39**
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 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 Other Assets	**$0.00**
Total Assets	**$5,266,661.28**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
210000 ACCOUNTS PAYABLE	27,546.78
Total Accounts Payable	**$27,546.78**
Other Current Liabilities	
212000 OTHER CURRENT LIABILITIES	$0.00
212050 ACCRUED & OTHER LIABILITIES	200,203.20
213000 MORTGAGE PAYABLE, CURRENT	$0.00
214000 PAYROLL PAYABLES	-23,273.28
214010 Paid Family Leave Act W/Holding	6,550.29
214050 Retirement W/Holding	-8,695.32
214100 MAJOR MED FLEX	$0.00
214300 PARKING FLEX	$0.00
214400 AFLAC	-10,125.24
214405 AFLAC - Pre Tax	8,173.46
214410 AFLAC - Post Tax	2,394.84
Total for 214400 AFLAC	**$443.06**
214500 TRANSAMERICA LIFE	-500.06
215000 SALES TAX PAYABLE	$0.00
215100 ACCRUED BENEFIT TIME	72,161.18
215200 ALLOCATED MEMB LIB PAYABLE (CC)	-15,392.21
215205 UN-ALLOCATED MBR LIB PAYABLE	-216.11
215300 FORMER EMP SHARE OF HEALTH INS	1,648.80
215350 Un-earned State Revenue	284,366.45
215400 Un-earned Polaris Revenue	54,785.84
216000 MEMBER INVESTMENTS(201M)	$0.00

Total for 212000 OTHER CURRENT LIABILITIES	**$572,081.84**
Dept. Taxation Payable	4.00
NYS Payable	$0.00
Total Other Current Liabilities	**$572,085.84**
Total Current Liabilities	**$599,632.62**
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 Long-term Liabilities	**$0.00**
Total Liabilities	**$599,632.62**
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	2,846,249.33
Net Income	380,237.03
Total Equity	**$4,667,028.66**
Total Liabilities and Equity	**$5,266,661.28**

Finger Lakes Library System
Statement of Activity
September 2026

	Total
Revenue	
310000 SERV TO MUNIC	11,881.50
320000 INTEREST	
320005 Interest Income -TTC MM	112.92
320015 Interest Income - LPL MM	0.46
320020 Interest Income - TFA	1,292.11
Total for 320000 INTEREST	**$1,405.49**
321000 UN-REALIZED GAIN / LOSS-INVSTMT	-1,785.00
322009 TCPL AUTOMATION ACCRUED	5,613.70
323009 MBR LIB AUTOMATION ACCRUED	17,819.18
324000 Rental Income - Building	1,626.15
332000 GIFTS	8.96
340000 STATE AID	99,408.00
340050 STATE AID - FLLS for CLSA	179,990.00
340999 ACCRUED STATE AID	101,676.33
346300 JAILS & CORRECTIONAL FACILITIES	34,190.00
360000 FEES, DAMAGED, LOST ITEM CHARGE	
360350 ILL CHARGES FOR LOST/DAMAGED BOOKS	127.99
Total for 360000 FEES, DAMAGED, LOST ITEM CHARGE	**$127.99**
Total Revenue	**$451,962.30**
Gross Profit	**$451,962.30**
Expenditures	
400000 SALARIES & WAGES	
404101 SALARIES_PROF_LIBRARIANS	24,396.84
404102 SALARIES_PROF_OTHER	5,911.93
404105 ILS / POLARIS SALARY RECLASS	-8,882.90
406100 SALARIES_SUPPORT	10,368.03
408100 SALARIES_ADMIN	7,832.48
409999 ACCRUED SALARIES & WAGES	-9,766.00
Total for 400000 SALARIES & WAGES	**$29,860.38**
410000 TOTAL EMPLOYEE BENEFITS	
414100 NYS RETIREMENT	-712.77
416100 SOCIAL SECURITY	3,610.53
418100 WORKERS COMP INS	564.60
422100 NYS DISABILITY	297.55
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	-727.01
Total for 410000 TOTAL EMPLOYEE BENEFITS	**$12,274.08**
430000 TOT BKS & LIB MATS	
432000 BOOKS & OTHER ITEMS	
432040 Correctional Facility Books	927.83
432042 Corr Fac - Other Items	11.99
432050 Jail Books	667.83
Total for 432000 BOOKS & OTHER ITEMS	**$1,607.65**
432600 CLSA DATABASES	3,418.35
432900 CLSA e-Content	14,130.15
449500 ILL - LOST/DAMAGED BKS	137.59
451025 OVERDRIVE CONTENT	15,221.02
Total for 430000 TOT BKS & LIB MATS	**$34,514.76**
452000 TOTAL LIBRARY SERVICES	
456100 SUPPLIES	225.45
458100 TELEPHONE	358.39
459100 TELEPHONE 800#	146.58
461100 FAX & INTERNET SERVICE	424.66
462100 POSTAGE	3,090.50
464520 ANNUAL MEETING	
464525 ANNUAL MEETING REIMBURSEMENTS	-390.00
464535 ANNUAL MEETING EXPENSES	500.00
Total for 464520 ANNUAL MEETING	**$110.00**
464550 NYALS CONFERENCE	
464565 NYALS CONFERENC EXPENSES	3,736.18
Total for 464550 NYALS CONFERENCE	**$3,736.18**
465100 SPEAKERS / PROGRAMS	1,250.00
468200 SOFTWARE	1,067.88
471000 PROFESSIONAL & CONTRACTUAL FEES	143.94
471200 BANK CHARGES & INV'MT FEES	4.14
476500 HUMAN RESOURCE EXPENSES	49.60
Total for 452000 TOTAL LIBRARY SERVICES	**$10,607.32**
477000 DRYDEN RD BLDG COSTS	
477170 UTILITIES - DRYDEN RD	690.12
477180 MAINT/FACILITIES EXPENSE	1,289.70
Total for 477000 DRYDEN RD BLDG COSTS	**$1,979.82**
478000 TOTAL OPER/MAINT	
478100 EQUIP RENT / REPAIR	282.31
Total for 478000 TOTAL OPER/MAINT	**$282.31**
492000 TOTAL OPER/MAINT VEHICLES	
492100 OPERATIONS CAR/VAN	681.44
496100 MAINTENANCE CAR/VAN	452.63
Total for 492000 TOTAL OPER/MAINT VEHICLES	**$1,134.07**

502000 TOTAL INSURANCE	
502100 INSTITUTION INSURANCE	602.44
504100 VEHICLE INSURANCE	403.23
Total for 502000 TOTAL INSURANCE	**$1,005.67**
574000 FAMILY LITERACY GRANT	
574200 FAMILY LITERACY GT PURCH SUPPL	3,964.26
Total for 574000 FAMILY LITERACY GRANT	**$3,964.26**
876700 TOTAL ILS/POLARIS EXPENSES	87.00
876750 SALARIES	8,882.90
876755 BENEFITS	1,186.94
876900 MBR LIB EQUIP & SUPPLIES REIMB	-834.40
876903 EQUIP & SUPPLIES for MBR LIB	282.24
876905 ILS EQUIPMENT	249.00
876910 TELECOMMUNICATIONS	2,938.56
Total for 876700 TOTAL ILS/POLARIS EXPENSES	**$12,792.24**
Total Expenditures	**$108,414.91**
Net Operating Revenue	**$343,547.39**
Net Income	**$343,547.39**