

**TOWN OF SALEM
LIBRARY
TRIAL BALANCE
JANUARY, 2026**

ASSETS**CASH**

L200	CASH - CHECKING	6,337.76
L205	LIBRARY ICS	151,283.09
	TOTAL CASH	<u>157,620.85</u>

OTHER RECEIVABLES

L391	DUE FROM OTHER FUNDS	0.00
	TOTAL OTHER RECEIVABLES	<u>0.00</u>

BUDGETARY & EXPENSE ACCOUNTS

L510	ESTIMATED REVENUES	97,446.00
L521	ENCUMBRANCES	0.00
L522	EXPENDITURES	9,727.17
L599	APPROPRIATED FUND BALANCE	7,078.00
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	<u>114,251.17</u>
	TOTAL ASSETS	<u><u>271,872.02</u></u>

**TOWN OF SALEM
LIBRARY
TRIAL BALANCE
JANUARY, 2026**

LIABILITIES AND FUND BALANCE

LIABILITIES

L600	ACCOUNTS PAYABLE	0.00
L630	DUE TO OTHER FUNDS	0.00
L691	DEFERRED REVENUE	0.00
	TOTAL LIABILITIES	<u>0.00</u>

FUND BALANCE

L821	RESERVE FOR ENCUMBRANCES	0.00
L909	FUND BALANCE - UNRESERVED	163,965.39
	TOTAL FUND BALANCE	<u>163,965.39</u>

BUDGETARY & REVENUE

L960	APPROPRIATIONS	104,524.00
L962	BUDGETARY PROVISIONS FOR OTHER USES	0.00
L980	REVENUES	3,382.63
	TOTAL BUDGETARY & REVENUE ACCOUNTS	<u>107,906.63</u>
	TOTAL LIABILITIES AND FUND BALANCE	<u>271,872.02</u>

TOWN OF SALEM

LIBRARY

DETAIL OF REVENUES

JANUARY, 2026

		Modified budget	Earned 2026	Unearned Balance	%
DEPARTMENTAL INCOME					
L2082	FINES & CHARGES	1,000.00	80.72	919.28	91.9
	TOTAL DEPARTMENTAL INCOME	1,000.00	80.72	919.28	91.9
INTERGOVERNMENTAL CHARGES					
L2360	SCHOOL AND TOWN	91,953.00	0.00	91,953.00	100.0
	TOTAL INTERGOVERNMENTAL CHARGES	91,953.00	0.00	91,953.00	100.0
USE OF MONEY AND PROPERTY					
L2401	INTEREST & EARNINGS	3,000.00	466.30	2,533.70	84.5
	TOTAL USE OF MONEY AND PROPERTY	3,000.00	466.30	2,533.70	84.5
MISCELLANEOUS LOCAL SOURCES					
L2705	GIFTS & DONATIONS	0.00	2,835.61	-2,835.61	0.0
L2770	MISCELLANEOUS	0.00	0.00	0.00	0.0
	TOTAL MISCELLANEOUS LOCAL SOURCES	0.00	2,835.61	-2,835.61	0.0
STATE AID					
3089	MISCELLANEOUS GRANTS	0.00	0.00	0.00	0.0
L3840	STATE AID	1,493.00	0.00	1,493.00	100.0
	TOTAL STATE AID	1,493.00	0.00	1,493.00	100.0
INTERFUND TRANSFERS					
L5031	INTERFUND TRANSFER	0.00	0.00	0.00	0.0
L50311	INTERFUND TRANSFER (LIBRARY)	0.00	0.00	0.00	0.0
	TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	0.0
	TOTAL REVENUES:	97,446.00	3,382.63	94,063.37	96.5

actual donations
\$250 -
remaining is closing
out from your
donation acct ;
transferring to
ICS acct to earn
more interest -
Will go down to \$250
in Feb

TOWN OF SALEM
CASH RECEIPTS JOURNAL
LIBRARY

Year: 2026

Month: January

Number: 001

Ref	Day	Vendor	Received From	Invoice	Acct #	Credit
001	20		MEERRILL LYNCH - ROY MOSS		L2705	250.00
002	20	M	MISCELLANEOUS		L2082	10.00
003	20	M	MISCELLANEOUS		L2082	50.73
004	20		PEMBER LIBRARY - REPLACEMENT		L2082	17.99
005	20	M	MISCELLANEOUS		L2082	2.00
006	20	FOL	FRIENDS OF THE LIBRARY		L7410.4	486.38
007	20		SATTERTHWAITE		L2705	300.00
008	20	BPL	BANCROFT PUBLIC LIBRARY - DONATIONS		L2705	1853.65
009	20	BPL	BANCROFT PUBLIC LIBRARY - DONATIONS		L2705	431.96
Total:						3,402.71

**TOWN OF SALEM - LIBRARY
CASH RECEIPTS SUMMARY**

Year: 2026

Month: January

Number: 001

Account #		Debits	Credits
L200	CASH - CHECKING	3,402.71	
L7410.4	LIBRARY - CONTRACTUAL		486.38
L2082	FINES & CHARGES		80.72
L2705	GIFTS & DONATIONS		2,835.61
	TOTAL	3,402.71	3,402.71
L522	EXPENDITURES		486.38
L980	REVENUES		2,916.33

TOWN OF SALEM
LIBRARY
DETAIL OF EXPENDITURES
 JANUARY, 2026

		Modified budget	Expended 2026	Encumbered	Unencumbered balance	%
						Remaining
CULTURE AND RECREATION						
LIBRARY						
PERSONNEL SERVICES						
L7410.1	LIBRARY	47,484.00	3,517.34	0.00	43,966.66	92.6
L7410.11	LIBRARY - PERSONNEL SERVICES	18,300.00	1,631.89	0.00	16,668.11	91.1
	TOTAL PERSONNEL SERVICES	65,784.00	5,149.23	0.00	60,634.77	92.2
EQUIPMENT/CAPITAL OUTLAY						
L7410.2	LIBRARY - EQUIPMENT	15,000.00	742.67	0.00	14,257.33	95.0
	TOTAL EQUIPMENT/CAPITAL OUTLAY	15,000.00	742.67	0.00	14,257.33	95.0
CONTRACTUAL EXPENSE						
L7410.4	LIBRARY - CONTRACTUAL	15,880.00	387.36	0.00	15,492.64	97.6
	TOTAL CONTRACTUAL EXPENSE	15,880.00	387.36	0.00	15,492.64	97.6
	TOTAL LIBRARY	96,664.00	6,279.26	0.00	90,384.74	93.5
	TOTAL CULTURE AND RECREATION	96,664.00	6,279.26	0.00	90,384.74	93.5
EMPLOYEE BENEFITS						
EMPLOYEE BENEFITS						
L9010.8	EMPLOYEE BENEFITS - RETIREMENT	3,000.00	3,054.00	0.00	-54.00	0.0
L9030.8	FICA EXPENSE	4,860.00	393.91	0.00	4,466.09	91.9
	TOTAL EMPLOYEE BENEFITS	7,860.00	3,447.91	0.00	4,412.09	56.1
	TOTAL EXPENDITURES:	104,524.00	9,727.17	0.00	94,796.83	90.7

TOWN OF SALEM
CASH DISBURSEMENTS JOURNAL
LIBRARY

Year: 2026

Month: January

Number: 001

Ref	Day	Check	Vendor	Description	Acct #	Debit
001	13	EFT#1	FIRST BANKCARD	CRAFTS (FOL)	L7410.4	15.50
002	13	EFT#1	FIRST BANKCARD	DVDS	L7410.2	67.95
003	13	EFT#1	FIRST BANKCARD	DVD	L7410.2	19.99
004	13	EFT#1	FIRST BANKCARD	CRAFTS (FOL)	L7410.4	16.96
005	13	EFT#1	FIRST BANKCARD	DVDS	L7410.2	101.75
006	13	EFT#1	FIRST BANKCARD	USPS	L7410.4	106.00
007	13	EFT#1	FIRST BANKCARD	BOOKS	L7410.2	52.25
008	13	EFT#1	FIRST BANKCARD	CRAFTS (FOL)	L7410.4	37.07
009	13	EFT#1	FIRST BANKCARD	CRAFTS (FOL	L7410.4	45.17
010	13	EFT#1	FIRST BANKCARD	CRAFTS (FOL)	L7410.4	8.22
011	13	EFT#1	FIRST BANKCARD	BOOKS	L7410.2	40.09
012	13	EFT#1	FIRST BANKCARD		L7410.2	59.72
013	13	EFT#1	FIRST BANKCARD	DVDS	L7410.2	61.63
014	13	EFT#1	FIRST BANKCARD	DVD	L7410.2	14.30
015	13	EFT#1	FIRST BANKCARD	DVDS	L7410.2	87.84
016	13	EFT#1	FIRST BANKCARD	CHARTER COMMUNICATIONS	L7410.4	180.00
017	13	EFT#1	FIRST BANKCARD	CREDIT	L7410.2	-8.00
018	13	1798	CENGAGE GROUP	BOOKS	L7410.2	24.80
019	13	1798	CENGAGE GROUP	BOOK	L7410.2	27.20
020	13	1798	CENGAGE GROUP		L7410.2	27.20
021	13	1798	CENGAGE GROUP	BOOKS	L7410.2	147.95
022	13	1799	GALWAY PUBLIC LIBRARY	REPLACEMENT BOOKS	L7410.2	18.00
023	13	1800	SOUTHERN ADK LIBRARY	DECEMBER, 2025 FEES	L7410.4	464.82
024	13	1802	NYS RETIREMENT& LOCAL	RETIREMENT	L9010.8	3054.00
025	07	EFT#01	PAYROLL # 01 01/04/2026		L7410.1	1758.67
026	07	EFT#01	PAYROLL # 01 01/04/2026		L7410.11	416.00
027	07	EFT#01	PAYROLL # 01 01/04/2026		L9030.8	134.83
028	07	EFT#01	PAYROLL # 01 01/04/2026		L9030.8	31.53
029	20	EFT#02	PAYROLL # 02 01/18/2026		L7410.1	1758.67
030	20	EFT#02	PAYROLL # 02 01/18/2026		L7410.11	1215.89
031	20	EFT#02	PAYROLL # 02 01/18/2026		L9030.8	184.42
032	20	EFT#02	PAYROLL # 02 01/18/2026		L9030.8	43.13

Total:

10,213.55

TOWN OF SALEM - LIBRARY
CASH DISBURSEMENTS SUMMARY

Year: 2026

Month: January

Number: 001

Account #		Debits	Credits
L200	CASH - CHECKING		10,213.55
L7410.1	LIBRARY	3,517.34	
L7410.11	LIBRARY - PERSONNEL SERVICES	1,631.89	
L7410.2	LIBRARY - EQUIPMENT	750.67	8.00
L7410.4	LIBRARY - CONTRACTUAL	873.74	
L9010.8	EMPLOYEE BENEFITS - RETIREMENT	3,054.00	
L9030.8	FICA EXPENSE	393.91	
	TOTAL	10,221.55	10,221.55
L522	EXPENDITURES	10,213.55	

TOWN OF SALEM - LIBRARY

BALANCE SHEET

JANUARY, 2026

ASSETS

L200	CASH - CHECKING	6,337.76
L205	LIBRARY ICS	151,283.09
L391	DUE FROM OTHER FUNDS	0.00
	TOTAL	157,620.85

LIABILITIES AND FUND BALANCE

L600	ACCOUNTS PAYABLE	0.00
L630	DUE TO OTHER FUNDS	0.00
L691	DEFERRED REVENUE	0.00
	TOTAL	0.00

	UNEXPENDED FUND BALANCE	157,620.85
	TOTAL LIABILITIES & FUND BALANCE	157,620.85

TOWN OF SALEM
Annual Revenues Summary Report
2026

Account/ Description	Jan	Feb	Mar 03	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
L2082 FINES & CHARGES	80.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.72
L2401 INTEREST & EARNINGS	466.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	466.30
L2705 GIFTS & DONATIONS	2835.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2835.61
	3382.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3382.63

TOWN OF SALEM
Annual Expenditures Summary Report
2026

Account/ Description	Jan	Feb	Mar 03	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
L7410.1 LIBRARY	3517.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3517.34
L7410.11 LIBRARY - PERSONNEL SERVICES	1631.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1631.89
L7410.2 LIBRARY - EQUIPMENT	742.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	742.67
L7410.4 LIBRARY - CONTRACTUAL	387.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	387.36
L9010.8 EMPLOYEE BENEFITS - RETIREMENT	3054.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3054.00
L9030.8 FICA EXPENSE	393.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	393.91
	9727.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9727.17