

**TOWN OF SALEM
LIBRARY
TRIAL BALANCE
DECEMBER, 2025**

ASSETS**CASH**

L200	CASH - CHECKING	1,348.60
L205	LIBRARY ICS	162,616.79
	TOTAL CASH	163,965.39

OTHER RECEIVABLES

L391	DUE FROM OTHER FUNDS	0.00
	TOTAL OTHER RECEIVABLES	0.00

BUDGETARY & EXPENSE ACCOUNTS

L510	ESTIMATED REVENUES	90,467.87
L521	ENCUMBRANCES	0.00
L522	EXPENDITURES	102,982.75
L599	APPROPRIATED FUND BALANCE	23,940.00
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	217,390.62
	TOTAL ASSETS	381,356.01

**TOWN OF SALEM
LIBRARY
TRIAL BALANCE
DECEMBER, 2025**

LIABILITIES AND FUND BALANCE

LIABILITIES

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

FUND BALANCE

L821	RESERVE FOR ENCUMBRANCES	0.00
L909	FUND BALANCE - UNRESERVED	158,124.03
	TOTAL FUND BALANCE	158,124.03

BUDGETARY & REVENUE

L960	APPROPRIATIONS	114,407.87
L962	BUDGETARY PROVISIONS FOR OTHER USES	0.00
L980	REVENUES	108,824.11
	TOTAL BUDGETARY & REVENUE ACCOUNTS	223,231.98
	TOTAL LIABILITIES AND FUND BALANCE	381,356.01

TOWN OF SALEM
LIBRARY
DETAIL OF REVENUES
DECEMBER, 2025

		Modified budget	Earned 2025	Unearned Balance	%
DEPARTMENTAL INCOME					
L2082	FINES & CHARGES	1,000.00	2,548.49	-1,548.49	0.0
	TOTAL DEPARTMENTAL INCOME	1,000.00	2,548.49	-1,548.49	0.0
INTERGOVERNMENTAL CHARGES					
L2360	SCHOOL AND TOWN	83,675.00	91,175.00	-7,500.00	0.0
	TOTAL INTERGOVERNMENTAL CHARGES	83,675.00	91,175.00	-7,500.00	0.0
USE OF MONEY AND PROPERTY					
L2401	INTEREST & EARNINGS	4,299.87	4,973.52	-673.65	0.0
	TOTAL USE OF MONEY AND PROPERTY	4,299.87	4,973.52	-673.65	0.0
MISCELLANEOUS LOCAL SOURCES					
L2705	GIFTS & DONATIONS	0.00	4,895.00	-4,895.00	0.0
L2770	MISCELLANEOUS	0.00	856.00	-856.00	0.0
	TOTAL MISCELLANEOUS LOCAL SOURCES	0.00	5,751.00	-5,751.00	0.0
STATE AID					
.3089	MISCELLANEOUS GRANTS	0.00	3,000.00	-3,000.00	0.0
L3840	STATE AID	1,493.00	1,376.10	116.90	7.8
	TOTAL STATE AID	1,493.00	4,376.10	-2,883.10	0.0
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:	90,467.87	108,824.11	-18,356.24	0.0

TOWN OF SALEM
CASH RECEIPTS JOURNAL
 LIBRARY

Year: 2025

Month: December

Number: 012

Ref	Day	Vendor	Received From	Invoice	Acct #	Credit
001	01	M	MISCELLANEOUS		L2082	16.75
002	01		UNDERWOOD		L2705	100.00
003	01		DIONWANDA		L2082	10.00
004	01	FOL	FRIENDS OF THE LIBRARY		L7410.4	214.94
005	21		AIROY - ROYALTIES - AL'S BOOK		L2770	205.00
006	01	M	MISCELLANEOUS		L2082	36.00
007	24		CALIGORE		L2082	7.50
008	24	M	MISCELLANEOUS		L2082	29.25
009	24	M	MISCELLANEOUS		L2082	18.00
010	24		HOPKINS		L2082	22.89
011	24	M	MISCELLANEOUS - KEURIG		L2082	121.56
012	24	M	MISCELLANEOUS		L2082	29.00
013	24		MORGAN - MEMORY MOSS		L2705	100.00
Total:						910.89

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

**Year: 2025
Month: December**

Number: 012

Account #		Debits	Credits
L200	CASH - CHECKING	910.89	
L7410.4	LIBRARY - CONTRACTUAL		214.94
L2082	FINES & CHARGES		290.95
L2705	GIFTS & DONATIONS		200.00
L2770	MISCELLANEOUS		205.00
	TOTAL	910.89	910.89
L522	EXPENDITURES		214.94
L980	REVENUES		695.95

TOWN OF SALEM
LIBRARY
DETAIL OF EXPENDITURES
DECEMBER, 2025

		Modified budget	Expended 2025	Unencumbered Encumbered	Unencumbered balance	%
						Remaining
CULTURE AND RECREATION						
LIBRARY						
PERSONNEL SERVICES						
L7410.1	LIBRARY	44,896.00	44,896.00	0.00	0.00	0.0
L7410.11	LIBRARY - PERSONNEL SERVICES	17,327.50	12,561.14	0.00	4,766.36	27.5
	TOTAL PERSONNEL SERVICES	62,223.50	57,457.14	0.00	4,766.36	7.7
EQUIPMENT/CAPITAL OUTLAY						
L7410.2	LIBRARY - EQUIPMENT	14,000.00	9,970.60	0.00	4,029.40	28.8
	TOTAL EQUIPMENT/CAPITAL OUTLAY	14,000.00	9,970.60	0.00	4,029.40	28.8
CONTRACTUAL EXPENSE						
L7410.4	LIBRARY - CONTRACTUAL	32,792.00	31,159.53	0.00	1,632.47	5.0
	TOTAL CONTRACTUAL EXPENSE	32,792.00	31,159.53	0.00	1,632.47	5.0
	TOTAL LIBRARY	109,015.50	98,587.27	0.00	10,428.23	9.6
	TOTAL CULTURE AND RECREATION	109,015.50	98,587.27	0.00	10,428.23	9.6
EMPLOYEE BENEFITS						
EMPLOYEE BENEFITS						
L9010.8	EMPLOYEE BENEFITS - RETIREMENT	500.00	0.00	0.00	500.00	100.0
L9030.8	FICA EXPENSE	4,892.37	4,395.48	0.00	496.89	10.2
	TOTAL EMPLOYEE BENEFITS	5,392.37	4,395.48	0.00	996.89	18.5
	TOTAL EXPENDITURES:	114,407.87	102,982.75	0.00	11,425.12	10.0

TOWN OF SALEM
CASH DISBURSEMENTS JOURNAL
LIBRARY

Year: 2025
Month: December

Number: 012

Ref	Day	Check	Vendor	Description	Acct #	Debit
001	09	EFT#68	FIRST BANKCARD	SUPPLIES - WCHAW	L7410.4	24.50
002	09	EFT#68	FIRST BANKCARD		L7410.4	27.49
003	09	EFT#68	FIRST BANKCARD	DVD	L7410.2	17.95
004	09	EFT#68	FIRST BANKCARD	CALENDAR	L7410.4	7.95
005	09	EFT#68	FIRST BANKCARD	DVD	L7410.2	28.98
006	09	EFT#68	FIRST BANKCARD	CONTAINERS - WCHAW	L7410.4	41.48
007	09	EFT#68	FIRST BANKCARD		L7410.4	31.60
008	09	EFT#68	FIRST BANKCARD	TODAY'S CLASSROOM - CHAIRS	L7410.4	1765.61
009	09	EFT#68	FIRST BANKCARD	PIZZA WORLD	L7410.4	26.22
010	09	EFT#68	FIRST BANKCARD	STICKERS	L7410.4	6.99
011	09	EFT#68	FIRST BANKCARD	SPECTRUM	L7410.4	180.00
012	09	EFT#68	FIRST BANKCARD	DVD	L7410.2	19.96
013	09	EFT#68	FIRST BANKCARD		L7410.2	17.95
014	09	EFT#68	FIRST BANKCARD	USPS	L7410.4	78.00
015	09	EFT#68	FIRST BANKCARD	CHARLIES VACUUMS - 1/2 - BBT OTHER	L7410.4	428.50
016	09	EFT#68	FIRST BANKCARD	DVD	L7410.2	6.93
017	09	EFT#68	FIRST BANKCARD	DVD'S	L7410.2	56.67
018	09	EFT#68	FIRST BANKCARD	DVD	L7410.2	16.50
019	09	EFT#68	FIRST BANKCARD	DVD'S	L7410.2	60.26
020	09	1796	CENGAGE GROUP	BOOKS	L7410.2	143.96
021	09	1796	CENGAGE GROUP	BOOK	L7410.2	24.80
022	09	1796	CENGAGE GROUP	BOOK - WCHAW	L7410.2	24.80
023	09	1796	CENGAGE GROUP	BOOKS - WCHAW	L7410.2	112.79
024	09	1796	CENGAGE GROUP	BOOK - WCHAW	L7410.2	32.79
025	09	1796	CENGAGE GROUP		L7410.2	32.79
026	09	1796	CENGAGE GROUP		L7410.2	32.79
027	09	1797	SOUTHERN ADK LIBRARY	NOVEMBER FEES	L7410.4	464.82
028	09	1797	SOUTHERN ADK LIBRARY	MS OFFICE - FOL	L7410.4	325.00
029	11	EFT#36	PAYROLL # 36 12/07/2025		L7410.1	1769.23
030	11	EFT#36	PAYROLL # 36 12/07/2025		L7410.11	465.00
031	11	EFT#36	PAYROLL # 36 12/07/2025		L9030.8	138.52
032	11	EFT#36	PAYROLL # 36 12/07/2025		L9030.8	32.40
033	23	EFT#37	PAYROLL # 37 12/21/2025		L7410.1	665.25
034	23	EFT#37	PAYROLL # 37 12/21/2025		L7410.11	895.00
035	23	EFT#37	PAYROLL # 37 12/21/2025		L9030.8	96.74
036	23	EFT#37	PAYROLL # 37 12/21/2025		L9030.8	22.62

Total: 8,122.84

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

Year: 2025

Month: December

Number: 012

Account #		Debits	Credits
L200	CASH - CHECKING		8,122.84
L7410.1	LIBRARY	2,434.48	
L7410.11	LIBRARY - PERSONNEL SERVICES	1,360.00	
L7410.2	LIBRARY - EQUIPMENT	629.92	
L7410.4	LIBRARY - CONTRACTUAL	3,408.16	
L9030.8	FICA EXPENSE	290.28	
	TOTAL	8,122.84	8,122.84
L522	EXPENDITURES	8,122.84	

TOWN OF SALEM - LIBRARY

BALANCE SHEET

DECEMBER, 2025

ASSETS

L200	CASH - CHECKING	1,348.60
L205	LIBRARY ICS	162,616.79
L391	DUE FROM OTHER FUNDS	0.00
	TOTAL	163,965.39

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	163,965.39
	TOTAL LIABILITIES & FUND BALANCE	163,965.39

**TOWN OF SALEM
LIBRARY
TRIAL BALANCE
DECEMBER, 2025**

ASSETS**CASH**

L200	CASH - CHECKING	1,348.60
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	TOTAL CASH	<u>163,965.39</u>

OTHER RECEIVABLES

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

BUDGETARY & EXPENSE ACCOUNTS

L510	ESTIMATED REVENUES	90,467.87
L521	ENCUMBRANCES	0.00
L522	EXPENDITURES	102,982.75
L599	APPROPRIATED FUND BALANCE	23,940.00
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	<u>217,390.62</u>
	TOTAL ASSETS	<u><u>381,356.01</u></u>

TOWN OF ALEM
Annual Revenues Summary Report
2025

Account/ Description	Jan	Feb	Mar 03	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
L2082 FINES & CHARGES	51.25	257.75	341.00	263.90	255.44	228.85	279.35	103.00	226.00	141.75	109.25	290.95	2548.49
L2360 SCHOOL AND TOWN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91175.00	0.00	0.00	91175.00
L2401 INTEREST & EARNINGS	536.47	449.69	466.18	430.51	417.03	370.58	356.72	322.50	288.73	313.88	516.13	505.10	4973.52
L2705 GIFTS & DONATIONS	100.00	100.00	2450.00	0.00	0.00	0.00	925.00	175.00	250.00	695.00	0.00	200.00	4895.00
L2770 MISCELLANEOUS	0.00	0.00	0.00	1299.87	127.00	0.00	0.00	0.00	-1299.87	524.00	0.00	205.00	856.00
L3089 MISCELLANEOUS GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3000.00	0.00	0.00	3000.00
L3840 STATE AID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1376.10	0.00	0.00	0.00	1376.10
	687.72	807.44	3257.18	1994.28	799.47	599.43	1561.07	600.50	840.96	95849.63	625.38	1201.05	108824.11

TOWN OF JALEM
Annual Expenditures Summary Report
 2025

Account/ Description	Jan	Feb	Mar 03	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
L7410.1 LIBRARY	3538.46	3538.46	3538.46	5307.69	3538.46	3538.46	3538.46	3538.46	3538.46	5307.69	3538.46	2434.48	44896.00
L7410.11 LIBRARY - PERSONNEL SERVICES	1095.00	1210.50	822.50	1061.75	1100.50	1212.88	1123.75	1209.00	-219.37	1584.88	999.75	1360.00	12561.14
L7410.2 LIBRARY - EQUIPMENT	809.89	806.76	884.73	1166.52	820.15	818.86	706.87	505.90	1026.84	383.81	1410.35	629.92	9970.60
L7410.4 LIBRARY - CONTRACTUAL	2747.32	5888.62	1339.54	6401.39	1102.20	1712.33	5283.44	1238.38	1601.25	2528.05	-1876.21	3193.22	31159.53
L9030.8 FICA EXPENSE	354.45	363.29	333.61	487.27	354.88	363.49	356.66	363.18	253.91	527.29	347.17	290.28	4395.48
	8545.12	11807.63	6918.84	14424.62	6916.19	7646.02	11009.18	6854.92	6201.09	10331.72	4419.52	7907.90	102982.75