

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

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**ASSETS****CASH**

L200	CASH - CHECKING	4,768.18
L205	LIBRARY ICS	183,133.25
	<b>TOTAL CASH</b>	<b>187,901.43</b>

**OTHER RECEIVABLES**

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

**BUDGETARY & EXPENSE ACCOUNTS**

L510	ESTIMATED REVENUES	97,446.00
L521	ENCUMBRANCES	0.00
L522	EXPENDITURES	19,631.35
L599	APPROPRIATED FUND BALANCE	7,078.00
	<b>TOTAL BUDGETARY &amp; EXPENSE ACCOUNTS</b>	<b>124,155.35</b>
	<b>TOTAL ASSETS</b>	<b>312,056.78</b>

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

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**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	43,567.39
	TOTAL BUDGETARY & REVENUE ACCOUNTS	<u>148,091.39</u>
	TOTAL LIABILITIES AND FUND BALANCE	<u>312,056.78</u>

**TOWN OF SALEM**  
**LIBRARY**  
**DETAIL OF REVENUES**  
 FEBRUARY, 2026

		Modified budget	Earned 2026	Unearned Balance	%
<b>DEPARTMENTAL INCOME</b>					
L2082	FINES & CHARGES	1,000.00	190.97	809.03	80.9
	TOTAL DEPARTMENTAL INCOME	1,000.00	190.97	809.03	80.9
<b>INTERGOVERNMENTAL CHARGES</b>					
L2360	SCHOOL AND TOWN	91,953.00	39,678.00	52,275.00	56.8
	TOTAL INTERGOVERNMENTAL CHARGES	91,953.00	39,678.00	52,275.00	56.8
<b>USE OF MONEY AND PROPERTY</b>					
L2401	INTEREST & EARNINGS	3,000.00	862.81	2,137.19	71.2
	TOTAL USE OF MONEY AND PROPERTY	3,000.00	862.81	2,137.19	71.2
<b>MISCELLANEOUS LOCAL SOURCES</b>					
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
<b>STATE AID</b>					
.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
<b>INTERFUND TRANSFERS</b>					
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	43,567.39	53,878.61	55.3

TOWN OF SALEM  
**CASH RECEIPTS JOURNAL**  
LIBRARY

Year: 2026  
Month: February

Number: 002

Ref	Day	Vendor	Received From	Invoice	Acct #	Credit
001	17	TC	TOWN CLERK		L2360	39678.00
002	18	M	MISCELLANEOUS		L2082	24.75
003	18		KERR - COPIES		L2082	35.00
004	18	M	MISCELLANEOUS		L2082	12.50
005	18		GIUMARRA - FINES		L2082	30.00
006	18	M	MISCELLANEOUS		L2082	8.00
<b>Total:</b>						39,788.25

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

**Year: 2026  
Month: February**

**Number: 002**

Account #	Debits	Credits
L200 CASH - CHECKING	39,788.25	
L2082 FINES & CHARGES		110.25
L2360 SCHOOL AND TOWN		39,678.00
<b>TOTAL</b>	<b>39,788.25</b>	<b>39,788.25</b>
L980 REVENUES		39,788.25

**TOWN OF SALEM - LIBRARY  
2026 ACCOUNT LEDGER**

Account#: L2705  
Title: GIFTS & DONATIONS

Modified Budget: 0.00  
Actual Rev Net: 2,835.61

Date	Ref	Desc	Debit	Credit	Unearned Balance
01/20/	CR001001	MEERRILL LYNCH - ROY MOSS		250.00	-250.00
01/20/	CR001007	SATTERTHWAITE		300.00	-550.00
01/20/	CR001008	BANCROFT PUBLIC LIBRARY - DONATIONS		1,853.65	-2,403.65
01/20/	CR001009	BANCROFT PUBLIC LIBRARY - DONATIONS		431.96	-2,835.61
			0.00	2,835.61	

**TOWN OF SALEM**  
**LIBRARY**  
**DETAIL OF EXPENDITURES**  
 FEBRUARY, 2026

		Modified budget	Expended 2026	Unencumbered Encumbered	Unencumbered balance	%
						Remaining
<b>CULTURE AND RECREATION</b>						
<b>LIBRARY</b>						
<b>PERSONNEL SERVICES</b>						
L7410.1	LIBRARY	47,484.00	7,034.68	0.00	40,449.32	85.2
L7410.11	LIBRARY - PERSONNEL SERVICES	18,300.00	3,237.07	0.00	15,062.93	82.3
	TOTAL PERSONNEL SERVICES	65,784.00	10,271.75	0.00	55,512.25	84.4
<b>EQUIPMENT/CAPITAL OUTLAY</b>						
L7410.2	LIBRARY - EQUIPMENT	15,000.00	3,100.80	0.00	11,899.20	79.3
	TOTAL EQUIPMENT/CAPITAL OUTLAY	15,000.00	3,100.80	0.00	11,899.20	79.3
<b>CONTRACTUAL EXPENSE</b>						
L7410.4	LIBRARY - CONTRACTUAL	15,880.00	2,419.02	0.00	13,460.98	84.8
	TOTAL CONTRACTUAL EXPENSE	15,880.00	2,419.02	0.00	13,460.98	84.8
	TOTAL LIBRARY	96,664.00	15,791.57	0.00	80,872.43	83.7
	TOTAL CULTURE AND RECREATION	96,664.00	15,791.57	0.00	80,872.43	83.7
<b>EMPLOYEE BENEFITS</b>						
<b>EMPLOYEE BENEFITS</b>						
L9010.8	EMPLOYEE BENEFITS - RETIREMENT	3,000.00	3,054.00	0.00	-54.00	0.0
L9030.8	FICA EXPENSE	4,860.00	785.78	0.00	4,074.22	83.8
	TOTAL EMPLOYEE BENEFITS	7,860.00	3,839.78	0.00	4,020.22	51.1
	TOTAL EXPENDITURES:	104,524.00	19,631.35	0.00	84,892.65	81.2

TOWN OF SALEM  
**CASH DISBURSEMENTS JOURNAL**  
**LIBRARY**

Year: 2026  
 Month: February

Number: 002

Ref	Day	Check	Vendor	Description	Acct #	Debit
001	03	EFT#04	PAYROLL # 04	02/01/2026	L7410.1	1758.67
002	03	EFT#04	PAYROLL # 04	02/01/2026	L7410.11	844.14
003	03	EFT#04	PAYROLL # 04	02/01/2026	L9030.8	161.37
004	03	EFT#04	PAYROLL # 04	02/01/2026	L9030.8	37.74
005	17	EFT#05	PAYROLL # 05	02/15/2026	L7410.1	1758.67
006	17	EFT#05	PAYROLL # 05	02/15/2026	L7410.11	761.04
007	17	EFT#05	PAYROLL # 05	02/15/2026	L9030.8	156.22
008	17	EFT#05	PAYROLL # 05	02/15/2026	L9030.8	36.54
009	12	1810	AMAZON CAPITAL SERVICES	BOOKS	L7410.2	246.43
010	12	1810	AMAZON CAPITAL SERVICES		L7410.2	15.40
011	10	EFT#7	FIRST BANKCARD	OFFICE SUPPLIES	L7410.4	39.77
012	10	EFT#7	FIRST BANKCARD	PIZZA WORLD	L7410.4	28.89
013	10	EFT#7	FIRST BANKCARD	DVD	L7410.2	17.95
014	10	EFT#7	FIRST BANKCARD	DEMCO - BOOK JACKETS, LABELS	L7410.4	75.28
015	10	EFT#7	FIRST BANKCARD	BOOK	L7410.2	16.50
016	10	EFT#7	FIRST BANKCARD	BOOKS	L7410.2	25.33
017	10	EFT#7	FIRST BANKCARD	PAPER	L7410.4	39.97
018	10	EFT#7	FIRST BANKCARD	BOOKS	L7410.2	99.54
019	10	EFT#7	FIRST BANKCARD	CHARTER COMMUNICATIONS	L7410.4	180.00
020	10	EFT#7	FIRST BANKCARD	BOOKS	L7410.2	93.78
021	10	EFT#7	FIRST BANKCARD	WAYFAIR - BEAN BAG CHAIRS (DONATE)	L7410.4	431.96
022	10	EFT#7	FIRST BANKCARD	WAYFAIR - STORAGE BIN (FOL)	L7410.4	38.50
023	10	EFT#7	FIRST BANKCARD	BOOK	L7410.2	12.99
024	10	EFT#7	FIRST BANKCARD	BOOKS	L7410.2	44.93
025	12	1806	CENGAGE LEARNING		L7410.2	62.38
026	12	1806	CENGAGE LEARNING	BOOK	L7410.2	29.59
027	12	1806	CENGAGE LEARNING	BOOKS	L7410.2	80.79
028	12	1806	CENGAGE LEARNING		L7410.2	154.35
029	12	1806	CENGAGE LEARNING	BOOK	L7410.2	32.79
030	12	1807	INGRAM LIBRARY SERVICES	BOOKS	L7410.2	1425.38
031	12	1808	SOUTHERN ADK LIBRARY	MONTHLY FEES, JANUARY	L7410.4	497.29
032	12	1808	SOUTHERN ADK LIBRARY	OVERDRIVE CONTRIBUTION	L7410.4	700.00
<b>Total:</b>						<b>9,904.18</b>

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

Year: 2026

Month: February

Number: 002

Account #		Debits	Credits
L200	CASH - CHECKING		9,904.18
L7410.1	LIBRARY	3,517.34	
L7410.11	LIBRARY - PERSONNEL SERVICES	1,605.18	
L7410.2	LIBRARY - EQUIPMENT	2,358.13	
L7410.4	LIBRARY - CONTRACTUAL	2,031.66	
L9030.8	FICA EXPENSE	391.87	
	<b>TOTAL</b>	9,904.18	9,904.18
L522	EXPENDITURES	9,904.18	

# TOWN OF SALEM - LIBRARY

## BALANCE SHEET

FEBRUARY, 2026

### ASSETS

L200	CASH - CHECKING	4,768.18
L205	LIBRARY ICS	183,133.25
L391	DUE FROM OTHER FUNDS	0.00
	TOTAL	187,901.43

### 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	187,901.43
	TOTAL LIABILITIES & FUND BALANCE	187,901.43