

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

---

**ASSETS****CASH**

L200	CASH - CHECKING	5,294.65
L205	LIBRARY ICS	175,048.22
	TOTAL CASH	180,342.87

**OTHER RECEIVABLES**

L391	DUE FROM OTHER FUNDS	0.00
	TOTAL OTHER RECEIVABLES	0.00

**BUDGETARY & EXPENSE ACCOUNTS**

L510	ESTIMATED REVENUES	97,446.00
L521	ENCUMBRANCES	0.00
L522	EXPENDITURES	28,219.63
L599	APPROPRIATED FUND BALANCE	7,078.00
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	132,743.63
	TOTAL ASSETS	313,086.50

**TOWN OF SALEM  
LIBRARY  
TRIAL BALANCE  
MARCH, 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	44,597.11
	TOTAL BUDGETARY & REVENUE ACCOUNTS	<u>149,121.11</u>
	TOTAL LIABILITIES AND FUND BALANCE	<u>313,086.50</u>

## TOWN OF SALEM

## LIBRARY

## DETAIL OF REVENUES

MARCH, 2026

		Modified budget	Earned 2026	Unearned Balance	%
<b>DEPARTMENTAL INCOME</b>					
L2082	FINES & CHARGES	1,000.00	421.72	578.28	57.8
	TOTAL DEPARTMENTAL INCOME	1,000.00	421.72	578.28	57.8
<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	1,377.78	1,622.22	54.1
	TOTAL USE OF MONEY AND PROPERTY	3,000.00	1,377.78	1,622.22	54.1
<b>MISCELLANEOUS LOCAL SOURCES</b>					
L2701	REFUND PRIOR YEAR EXPENDITURES	0.00	284.00	-284.00	0.0
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	3,119.61	-3,119.61	0.0
<b>STATE AID</b>					
L3089	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	44,597.11	52,848.89	54.2

TOWN OF SALEM  
**CASH RECEIPTS JOURNAL**  
LIBRARY

Year: 2026  
Month: March

Number: 003

Ref	Day	Vendor	Received From	Invoice	Acct #	Credit
001	09	M	MISCELLANEOUS		L2082	13.00
002	09	M	MISCELLANEOUS		L2082	28.75
003	09	M	MISCELLANEOUS		L2082	29.25
004	09	M	MISCELLANEOUS - KEURIG		L2082	117.00
005	20	M	MISCELLANEOUS		L2082	42.75
006	31	T & A	TRUST & AGENCY - error #3		L7410.11	501.98
<b>Total:</b>						732.73

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

**Year: 2026**  
**Month: March**

**Number: 003**

Account #		Debits	Credits
L200	CASH - CHECKING	732.73	
L7410.11	LIBRARY - PERSONNEL SERVICES		501.98
L2082	FINES & CHARGES		230.75
	<b>TOTAL</b>	<b>732.73</b>	<b>732.73</b>
L522	EXPENDITURES		501.98
L980	REVENUES		230.75

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

		Modified budget	Expended 2026	Unencumbered Encumbered	balance	%
						Remaining
<b>CULTURE AND RECREATION</b>						
<b>LIBRARY</b>						
<b>PERSONNEL SERVICES</b>						
L7410.1	LIBRARY	47,484.00	10,552.02	0.00	36,931.98	77.8
L7410.11	LIBRARY - PERSONNEL SERVICES	18,300.00	4,147.62	0.00	14,152.38	77.3
	TOTAL PERSONNEL SERVICES	65,784.00	14,699.64	0.00	51,084.36	77.7
<b>EQUIPMENT/CAPITAL OUTLAY</b>						
L7410.2	LIBRARY - EQUIPMENT	15,000.00	4,527.44	0.00	10,472.56	69.8
	TOTAL EQUIPMENT/CAPITAL OUTLAY	15,000.00	4,527.44	0.00	10,472.56	69.8
<b>CONTRACTUAL EXPENSE</b>						
L7410.4	LIBRARY - CONTRACTUAL	15,880.00	4,775.64	0.00	11,104.36	69.9
	TOTAL CONTRACTUAL EXPENSE	15,880.00	4,775.64	0.00	11,104.36	69.9
	TOTAL LIBRARY	96,664.00	24,002.72	0.00	72,661.28	75.2
	TOTAL CULTURE AND RECREATION	96,664.00	24,002.72	0.00	72,661.28	75.2
<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	1,162.91	0.00	3,697.09	76.1
	TOTAL EMPLOYEE BENEFITS	7,860.00	4,216.91	0.00	3,643.09	46.3
	TOTAL EXPENDITURES:	104,524.00	28,219.63	0.00	76,304.37	73.0

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

Year: 2026  
 Month: March

Number: 003

Ref	Day	Check	Vendor	Description	Acct #	Debit
001	03	EFT#07	PAYROLL # 07	03/01/2026	L7410.1	1758.67
002	03	EFT#07	PAYROLL # 07	03/01/2026	L7410.11	782.59
003	03	EFT#07	PAYROLL # 07	03/01/2026	L9030.8	157.56
004	03	EFT#07	PAYROLL # 07	03/01/2026	L9030.8	36.85
005	17	EFT#08	PAYROLL # 08	03/15/2026	L7410.1	1758.67
006	17	EFT#08	PAYROLL # 08	03/15/2026	L7410.11	629.94
007	17	EFT#08	PAYROLL # 08	03/15/2026	L9030.8	148.09
008	17	EFT#08	PAYROLL # 08	03/15/2026	L9030.8	34.63
009	03	1812	ACADIA INSURANCE COMPANY	CYBER SECURITY POLICY	L7410.4	495.00
010	10	EFT#14	FIRST BANKCARD	LASERJET INK	L7410.4	268.89
011	10	EFT#14	FIRST BANKCARD		L7410.4	463.89
012	10	EFT#14	FIRST BANKCARD	OFFICE SUPPLIES	L7410.4	272.88
013	10	EFT#14	FIRST BANKCARD	BOOKS	L7410.2	39.65
014	10	EFT#14	FIRST BANKCARD	OFFICE SUPPLIES	L7410.4	62.53
015	10	EFT#14	FIRST BANKCARD	CHARTER COMMUNICATIONS	L7410.4	180.00
016	09	1813	EBSCO	MAGAZINES	L7410.2	294.82
017	09	1814	CENGAGE GROUP	BOOKS (WCHAW)	L7410.2	57.59
018	09	1814	CENGAGE GROUP		L7410.2	180.74
019	09	1814	CENGAGE GROUP		L7410.2	51.98
020	09	1815	SOUTHERN ADK LIBRARY	FEBRUARY, 2026 FEES	L7410.4	497.29
021	09	1815	SOUTHERN ADK LIBRARY	FARONICS DEEP FREEZE ENT MAIN REN	L7410.4	55.30
022	09	1816	AMAZON CAPITAL SERVICES	BOOKS	L7410.2	11.98
023	09	1816	AMAZON CAPITAL SERVICES		L7410.2	132.00
024	09	1816	AMAZON CAPITAL SERVICES		L7410.2	98.51
025	09	1816	AMAZON CAPITAL SERVICES		L7410.2	143.26
026	09	1816	AMAZON CAPITAL SERVICES	DVDs	L7410.2	37.93
027	09	1816	AMAZON CAPITAL SERVICES	BOOKS	L7410.2	222.46
028	09	1816	AMAZON CAPITAL SERVICES		L7410.2	139.22
029	09	1816	AMAZON CAPITAL SERVICES		L7410.2	16.50
030	09	1816	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	L7410.4	15.79
031	09	1816	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES (FOL)	L7410.4	15.06
032	09	1816	AMAZON CAPITAL SERVICES	COFFEE (WCHAW)	L7410.4	29.99

**Total:**

9,090.26

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

**Year: 2026  
Month: March**

**Number: 003**

Account #		Debits	Credits
L200	CASH - CHECKING		9,090.26
L7410.1	LIBRARY	3,517.34	
L7410.11	LIBRARY - PERSONNEL SERVICES	1,412.53	
L7410.2	LIBRARY - EQUIPMENT	1,426.64	
L7410.4	LIBRARY - CONTRACTUAL	2,356.62	
L9030.8	FICA EXPENSE	377.13	
	<b>TOTAL</b>	9,090.26	9,090.26
L522	EXPENDITURES	9,090.26	

# TOWN OF SALEM - LIBRARY

## BALANCE SHEET

MARCH, 2026

### ASSETS

L200	CASH - CHECKING	5,294.65
L205	LIBRARY ICS	175,048.22
L391	DUE FROM OTHER FUNDS	0.00
	TOTAL	180,342.87

### 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	180,342.87
	TOTAL LIABILITIES & FUND BALANCE	180,342.87

**TOWN OF SALEM**  
**Annual Revenues Summary Report**  
 2026

Account/ Description	Jan	Feb	Mar 03	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>L2082</b> FINES & CHARGES	80.72	110.25	230.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	421.72
<b>L2360</b> SCHOOL AND TOWN	0.00	39678.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39678.00
<b>L2401</b> INTEREST & EARNINGS	466.30	396.51	514.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1377.78
<b>L2701</b> REFUND PRIOR YEAR EXPENDITURES	0.00	0.00	284.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	284.00
<b>L2705</b> 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	40184.76	1029.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44597.11

**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	3517.34	3517.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10552.02
L7410.11 LIBRARY - PERSONNEL SERVICES	1631.89	1605.18	910.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4147.62
L7410.2 LIBRARY - EQUIPMENT	742.67	2358.13	1426.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4527.44
L7410.4 LIBRARY - CONTRACTUAL	387.36	2031.66	2356.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4775.64
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	391.87	377.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1162.91
	9727.17	9904.18	8588.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28219.63