

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

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**ASSETS****CASH**

L200	CASH - CHECKING	6,613.38
L205	LIBRARY ICS	170,532.04
	<b>TOTAL CASH</b>	<u>177,145.42</u>

**OTHER RECEIVABLES**

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

**BUDGETARY & EXPENSE ACCOUNTS**

L510	ESTIMATED REVENUES	97,014.04
L521	ENCUMBRANCES	0.00
L522	EXPENDITURES	37,540.40
L599	APPROPRIATED FUND BALANCE	7,078.00
	<b>TOTAL BUDGETARY &amp; EXPENSE ACCOUNTS</b>	<u>141,632.44</u>
	<b>TOTAL ASSETS</b>	<u><u>318,777.86</u></u>

**TOWN OF SALEM  
LIBRARY  
TRIAL BALANCE  
APRIL, 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	104,092.04
L962	BUDGETARY PROVISIONS FOR OTHER USES	0.00
L980	REVENUES	50,720.43
	TOTAL BUDGETARY & REVENUE ACCOUNTS	<u>154,812.47</u>
	TOTAL LIABILITIES AND FUND BALANCE	<u><u>318,777.86</u></u>

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

		Modified budget	Earned 2026	Unearned Balance	%
<b>DEPARTMENTAL INCOME</b>					
L2082	FINES & CHARGES	1,000.00	536.22	463.78	46.4
	TOTAL DEPARTMENTAL INCOME	1,000.00	536.22	463.78	46.4
<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	1,861.60	1,138.40	37.9
	TOTAL USE OF MONEY AND PROPERTY	3,000.00	1,861.60	1,138.40	37.9
<b>MISCELLANEOUS LOCAL SOURCES</b>					
L2701	REFUND PRIOR YEAR EXPENDITURES	0.00	284.00	-284.00	0.0
L2705	GIFTS & DONATIONS	-431.96	8,360.61	-8,792.57	0.0
L2770	MISCELLANEOUS	0.00	0.00	0.00	0.0
	TOTAL MISCELLANEOUS LOCAL SOURCES	-431.96	8,644.61	-9,076.57	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:	97,014.04	50,720.43	46,293.61	47.7

TOWN OF SALEM  
**CASH RECEIPTS JOURNAL**  
 LIBRARY

Year: 2026  
 Month: April

Number: 004

Ref	Day	Vendor	Received From	Invoice	Acct #	Credit
001	20	M	MISCELLANEOUS		L2082	0.25
002	20	M	MISCELLANEOUS		L2082	28.50
003	20	M	MISCELLANEOUS		L2082	31.00
004	20		BEVERLEY - MEM JAMES AMBROSE		L2705	150.00
005	20		BOLTON FREE LIBRARY - REPLACEMENT		L2082	28.00
006	20	M	MISCELLANEOUS		L2082	26.75
007	20		DONOGHUE		L2705	5000.00
008	20		STEWART'S		L2705	375.00
009	06	T & A	TRUST & AGENCY - PAY 7 ERROR		L7410.1	501.98

**Total:** 6,141.48

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

**Year: 2026  
Month: April**

**Number: 004**

Account #		Debits	Credits
L200	CASH - CHECKING	6,141.48	
L7410.1	LIBRARY		501.98
L2082	FINES & CHARGES		114.50
L2705	GIFTS & DONATIONS		5,525.00
	<b>TOTAL</b>	<b>6,141.48</b>	<b>6,141.48</b>
L522	EXPENDITURES		501.98
L980	REVENUES		5,639.50

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

		Modified budget	Expended 2026	Encumbered	Unencumbered balance	% Remaining
<b>CULTURE AND RECREATION</b>						
<b>LIBRARY</b>						
<b>PERSONNEL SERVICES</b>						
L7410.1	LIBRARY	47,484.00	15,326.05	0.00	32,157.95	67.7
L7410.11	LIBRARY - PERSONNEL SERVICES	18,300.00	5,635.62	0.00	12,664.38	69.2
	TOTAL PERSONNEL SERVICES	65,784.00	20,961.67	0.00	44,822.33	68.1
<b>EQUIPMENT/CAPITAL OUTLAY</b>						
L7410.2	LIBRARY - EQUIPMENT	15,000.00	5,571.02	0.00	9,428.98	62.9
	TOTAL EQUIPMENT/CAPITAL OUTLAY	15,000.00	5,571.02	0.00	9,428.98	62.9
<b>CONTRACTUAL EXPENSE</b>						
L7410.4	LIBRARY - CONTRACTUAL	15,448.04	6,273.34	0.00	9,174.70	59.4
	TOTAL CONTRACTUAL EXPENSE	15,448.04	6,273.34	0.00	9,174.70	59.4
	TOTAL LIBRARY	96,232.04	32,806.03	0.00	63,426.01	65.9
	TOTAL CULTURE AND RECREATION	96,232.04	32,806.03	0.00	63,426.01	65.9
<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	1,680.37	0.00	3,179.63	65.4
	TOTAL EMPLOYEE BENEFITS	7,860.00	4,734.37	0.00	3,125.63	39.8
	TOTAL EXPENDITURES:	104,092.04	37,540.40	0.00	66,551.64	63.9

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

**Year: 2026**  
**Month: April**

**Number: 004**

Ref	Day	Check	Vendor	Description	Acct #	Debit
001	08	EFT#19	FIRST BANKCARD	US POSTAL - STAMPS	L7410.4	78.00
002	08	EFT#19	FIRST BANKCARD	CHARTER COMMUNICATIONS	L7410.4	190.70
003	08	EFT#19	FIRST BANKCARD	AERUS - HEPA FILTER X 2	L7410.4	330.00
004	14	1822	BALLSTON COMM PUBLIC	REPLACEMENT COST	L7410.4	6.00
005	14	1818	LAKE PLEASANT PUBLIC		L7410.4	6.99
006	14	1819	CENGAGE GROUP	BOOK - WCHAW	L7410.2	26.39
007	14	1819	CENGAGE GROUP		L7410.2	29.59
008	14	1819	CENGAGE GROUP	BOOKS - WCHAW	L7410.2	161.55
009	14	1819	CENGAGE GROUP		L7410.2	60.78
010	14	1819	CENGAGE GROUP		L7410.2	62.38
011	14	1819	CENGAGE GROUP	BOOK - WCHAW	L7410.2	27.20
012	14	1819	CENGAGE GROUP		L7410.2	27.20
013	14	1820	SOUTHERN ADK LIBRARY	MOVIE LICENSE RENEWAL	L7410.4	184.00
014	14	1820	SOUTHERN ADK LIBRARY	BARCODE LABELS	L7410.4	25.91
015	14	1820	SOUTHERN ADK LIBRARY	MARCH, 2026 FEES	L7410.4	497.29
016	14	1821	AMAZON CAPITAL SERVICES	DVD'S	L7410.2	54.89
017	14	1821	AMAZON CAPITAL SERVICES	CRAFT SUPPLIES (FOL)	L7410.4	61.17
018	14	1821	AMAZON CAPITAL SERVICES	CREDIT - DVD	L7410.2	-4.94
019	14	1821	AMAZON CAPITAL SERVICES	BOOKS	L7410.2	43.45
020	14	1821	AMAZON CAPITAL SERVICES		L7410.2	182.45
021	14	1821	AMAZON CAPITAL SERVICES	DVD	L7410.2	17.99
022	14	1821	AMAZON CAPITAL SERVICES		L7410.2	17.95
023	14	1821	AMAZON CAPITAL SERVICES	BOOKS	L7410.2	50.55
024	14	1821	AMAZON CAPITAL SERVICES		L7410.2	15.95
025	14	1821	AMAZON CAPITAL SERVICES		L7410.2	111.23
026	14	1821	AMAZON CAPITAL SERVICES	DVD'S	L7410.2	58.34
027	14	1821	AMAZON CAPITAL SERVICES	SUPPLIES	L7410.4	30.93
028	14	1821	AMAZON CAPITAL SERVICES	DVDS	L7410.2	19.95
029	14	1821	AMAZON CAPITAL SERVICES	BOOKS	L7410.2	80.68
030	14	1821	AMAZON CAPITAL SERVICES	SUPPLIES	L7410.4	54.16
031	14	1821	AMAZON CAPITAL SERVICES		L7410.4	32.55
032	01	EFT#10	PAYROLL # 10 03/29/2026		L7410.1	1758.67
033	01	EFT#10	PAYROLL # 10 03/29/2026		L7410.11	584.00
034	01	EFT#10	PAYROLL # 10 03/29/2026		L9030.8	145.25
035	01	EFT#10	PAYROLL # 10 03/29/2026		L9030.8	33.97
036	14	EFT#11	PAYROLL # 11 04/12/2026		L7410.1	1758.67
037	14	EFT#11	PAYROLL # 11 04/12/2026		L7410.11	344.00
038	14	EFT#11	PAYROLL # 11 04/12/2026		L9030.8	130.37
039	14	EFT#11	PAYROLL # 11 04/12/2026		L9030.8	30.49
040	28	EFT#12	PAYROLL # 12 04/26/2026		L7410.1	1758.67

TOWN OF SALEM  
**CASH DISBURSEMENTS JOURNAL**  
LIBRARY

Year: 2026  
Month: April

Number: 004

Ref	Day	Check	Vendor	Description	Acct #	Debit
041	28	EFT#12	PAYROLL # 12	04/26/2026	L7410.11	560.00
042	28	EFT#12	PAYROLL # 12	04/26/2026	L9030.8	143.76
043	28	EFT#12	PAYROLL # 12	04/26/2026	L9030.8	33.62
<b>Total:</b>						9,822.75

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

**Year: 2026**  
**Month: April**

**Number: 004**

Account #		Debits	Credits
L200	CASH - CHECKING		9,822.75
L7410.1	LIBRARY	5,276.01	
L7410.11	LIBRARY - PERSONNEL SERVICES	1,488.00	
L7410.2	LIBRARY - EQUIPMENT	1,048.52	4.94
L7410.4	LIBRARY - CONTRACTUAL	1,497.70	
L9030.8	FICA EXPENSE	517.46	
	<b>TOTAL</b>	9,827.69	9,827.69
L522	EXPENDITURES	9,822.75	

# TOWN OF SALEM - LIBRARY

## BALANCE SHEET

APRIL, 2026

### ASSETS

L200	CASH - CHECKING	6,613.38
L205	LIBRARY ICS	170,532.04
L391	DUE FROM OTHER FUNDS	0.00
	TOTAL	177,145.42

### 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	177,145.42
TOTAL LIABILITIES & FUND BALANCE	177,145.42