

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

ASSETS**CASH**

L200	CASH - CHECKING	3,577.94
L205	LIBRARY ICS	169,022.74
	TOTAL CASH	<u>172,600.68</u>

OTHER RECEIVABLES

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

BUDGETARY & EXPENSE ACCOUNTS

L510	ESTIMATED REVENUES	97,014.04
L521	ENCUMBRANCES	0.00
L522	EXPENDITURES	42,768.09
L599	APPROPRIATED FUND BALANCE	7,078.00
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	<u>146,860.13</u>
	TOTAL ASSETS	<u><u>319,460.81</u></u>

**TOWN OF SALEM
LIBRARY
TRIAL BALANCE
MAY, 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	104,092.04
L962	BUDGETARY PROVISIONS FOR OTHER USES	0.00
L980	REVENUES	51,403.38
	TOTAL BUDGETARY & REVENUE ACCOUNTS	<u>155,495.42</u>
	TOTAL LIABILITIES AND FUND BALANCE	<u>319,460.81</u>

TOWN OF SALEM
LIBRARY
DETAIL OF REVENUES
MAY, 2026

		Modified budget	Earned 2026	Unearned Balance	%
DEPARTMENTAL INCOME					
L2082	FINES & CHARGES	1,000.00	728.47	271.53	27.2
	TOTAL DEPARTMENTAL INCOME	1,000.00	728.47	271.53	27.2
INTERGOVERNMENTAL CHARGES					
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
USE OF MONEY AND PROPERTY					
L2401	INTEREST & EARNINGS	3,000.00	2,352.30	647.70	21.6
	TOTAL USE OF MONEY AND PROPERTY	3,000.00	2,352.30	647.70	21.6
MISCELLANEOUS LOCAL SOURCES					
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
STATE AID					
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
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:	97,014.04	51,403.38	45,610.66	47.0

TOWN OF SALEM
CASH RECEIPTS JOURNAL
 LIBRARY

Year: 2026
 Month: May

Number: 005

Ref	Day	Vendor	Received From	Invoice	Acct #	Credit
001	11	M	MISCELLANEOUS		L2082	14.50
002	11		CARLL		L2082	3.50
003	11	M	MISCELLANEOUS		L2082	25.00
004	11	M	MISCELLANEOUS		L2082	60.25
005	11	M	MISCELLANEOUS		L2082	24.50
006	11	FOL	FRIENDS OF THE LIBRARY		L7410.4	148.92
007	11	TOS	TOWN OF SALEM		L7410.11	1210.23
008	11	TOS	TOWN OF SALEM		L9030.8	92.59
009	28	M	MISCELLANEOUS		L2082	18.25
010	28	M	MISCELLANEOUS		L2082	46.25
Total:						1,643.99

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

**Year: 2026
Month: May**

Number: 005

Account #		Debits	Credits
L200	CASH - CHECKING	1,643.99	
L7410.11	LIBRARY - PERSONNEL SERVICES		1,210.23
L7410.4	LIBRARY - CONTRACTUAL		148.92
L9030.8	FICA EXPENSE		92.59
L2082	FINES & CHARGES		192.25
	TOTAL	1,643.99	1,643.99
L522	EXPENDITURES		1,451.74
L980	REVENUES		192.25

TOWN OF SALEM
LIBRARY
DETAIL OF EXPENDITURES
MAY, 2026

		Modified budget	Expended 2026	Unencumbered Encumbered	Unencumbered balance	%
						Remaining
CULTURE AND RECREATION						
LIBRARY						
PERSONNEL SERVICES						
L7410.1	LIBRARY	47,484.00	18,843.39	0.00	28,640.61	60.3
L7410.11	LIBRARY - PERSONNEL SERVICES	18,300.00	5,097.39	0.00	13,202.61	72.1
	TOTAL PERSONNEL SERVICES	65,784.00	23,940.78	0.00	41,843.22	63.6
EQUIPMENT/CAPITAL OUTLAY						
L7410.2	LIBRARY - EQUIPMENT	15,000.00	6,309.87	0.00	8,690.13	57.9
	TOTAL EQUIPMENT/CAPITAL OUTLAY	15,000.00	6,309.87	0.00	8,690.13	57.9
CONTRACTUAL EXPENSE						
L7410.4	LIBRARY - CONTRACTUAL	15,448.04	7,555.17	0.00	7,892.87	51.1
	TOTAL CONTRACTUAL EXPENSE	15,448.04	7,555.17	0.00	7,892.87	51.1
	TOTAL LIBRARY	96,232.04	37,805.82	0.00	58,426.22	60.7
	TOTAL CULTURE AND RECREATION	96,232.04	37,805.82	0.00	58,426.22	60.7
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	1,908.27	0.00	2,951.73	60.7
	TOTAL EMPLOYEE BENEFITS	7,860.00	4,962.27	0.00	2,897.73	36.9
	TOTAL EXPENDITURES:	104,092.04	42,768.09	0.00	61,323.95	58.9

TOWN OF SALEM
CASH DISBURSEMENTS JOURNAL
LIBRARY

Year: 2026
 Month: May

Number: 005

Ref	Day	Check	Vendor	Description	Acct #	Debit
001	12	EFT#14	PAYROLL # 14	05/10/2026	L7410.1	1758.67
002	12	EFT#14	PAYROLL # 14	05/10/2026	L7410.11	448.00
003	12	EFT#14	PAYROLL # 14	05/10/2026	L9030.8	136.81
004	12	EFT#14	PAYROLL # 14	05/10/2026	L9030.8	32.00
005	26	EFT#15	PAYROLL # 15	05/24/2026	L7410.1	1758.67
006	26	EFT#15	PAYROLL # 15	05/24/2026	L7410.11	224.00
007	26	EFT#15	PAYROLL # 15	05/24/2026	L9030.8	122.93
008	26	EFT#15	PAYROLL # 15	05/24/2026	L9030.8	28.75
009	11	EFT#25	FIRST BANKCARD	CHARTER COMMUNICATIONS	L7410.4	190.62
010	14	1825	AMAZON CAPITAL SERVICES	BOOKS	L7410.2	134.97
011	14	1825	AMAZON CAPITAL SERVICES		L7410.2	16.50
012	14	1825	AMAZON CAPITAL SERVICES		L7410.2	51.69
013	14	1825	AMAZON CAPITAL SERVICES	TONER	L7410.4	218.89
014	14	1825	AMAZON CAPITAL SERVICES	BOOKS	L7410.2	74.48
015	14	1825	AMAZON CAPITAL SERVICES	SEE ATTACHED (WCHAW)	L7410.4	403.49
016	14	1825	AMAZON CAPITAL SERVICES	BOOKS	L7410.2	33.00
017	14	1825	AMAZON CAPITAL SERVICES	COMPUTER EQUIPMENT	L7410.4	41.96
018	14	1825	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	L7410.4	78.50
019	14	1826	CENGAGE GROUP	BOOK (WCHAW)	L7410.2	28.79
020	14	1826	CENGAGE GROUP		L7410.2	30.40
021	14	1826	CENGAGE GROUP	BOOKS (WCHAW)	L7410.2	65.60
022	14	1826	CENGAGE GROUP	BOOK (WCHAW)	L7410.2	27.20
023	14	1826	CENGAGE GROUP		L7410.2	28.80
024	14	1826	CENGAGE GROUP	BOOKS (WCHAW)	L7410.2	80.00
025	14	1827	INGRAM LIBRARY SERVICES	BOOK	L7410.2	16.80
026	14	1827	INGRAM LIBRARY SERVICES	BOOKS	L7410.2	81.18
027	14	1827	INGRAM LIBRARY SERVICES		L7410.2	69.44
028	14	1828	SOUTHERN ADK LIBRARY	APRIL, 2026 JA FEES	L7410.4	497.29
Total:						6,679.43

TOWN OF SALEM - LIBRARY
CASH DISBURSEMENTS SUMMARY

Year: 2026
Month: May

Number: 005

Account #		Debits	Credits
L200	CASH - CHECKING		6,679.43
L7410.1	LIBRARY	3,517.34	
L7410.11	LIBRARY - PERSONNEL SERVICES	672.00	
L7410.2	LIBRARY - EQUIPMENT	738.85	
L7410.4	LIBRARY - CONTRACTUAL	1,430.75	
L9030.8	FICA EXPENSE	320.49	
	TOTAL	6,679.43	6,679.43
L522	EXPENDITURES	6,679.43	

TOWN OF SALEM - LIBRARY

BALANCE SHEET

MAY, 2026

ASSETS

L200	CASH - CHECKING	3,577.94
L205	LIBRARY ICS	169,022.74
L391	DUE FROM OTHER FUNDS	0.00
	TOTAL	172,600.68

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	172,600.68
TOTAL LIABILITIES & FUND BALANCE	172,600.68