TOWN OF SALEM
LIBRARY
TRIAL BALANCE
JULY, 2026

ASSETS

CASH

L200	CASH - CHECKING	1,703.60
L205	LIBRARY ICS	165,190.67
	TOTAL CASH	166,894.27

OTHER RECEIVABLES

L391	DUE FROM OTHER FUNDS	0.00
	TOTAL OTHER RECEIVABLES	0.00

BUDGETARY & EXPENSE ACCOUNTS

L510	ESTIMATED REVENUES	97,014.04
L521	ENCUMBRANCES	0.00
L522	EXPENDITURES	48,904.60
L599	APPROPRIATED FUND BALANCE	7,078.00
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	152,996.64
	TOTAL ASSETS	319,890.91

TOWN OF SALEM
LIBRARY
TRIAL BALANCE
JULY, 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	0.00
FUND BALANCE		
L821	RESERVE FOR ENCUMBRANCES	0.00
L909	FUND BALANCE - UNRESERVED	163,965.39
	TOTAL FUND BALANCE	163,965.39
BUDGETARY & REVENUE		
L960	APPROPRIATIONS	104,092.04
L962	BUDGETARY PROVISIONS FOR OTHER USES	0.00
L980	REVENUES	51,833.48
	TOTAL BUDGETARY & REVENUE ACCOUNTS	155,925.52
	TOTAL LIABILITIES AND FUND BALANCE	319,890.91

TOWN OF SALEM

LIBRARY
DETAIL OF REVENUES

JULY, 2026

		Modified budget	Earned 2026	Unearned Balance	%
DEPARTMENTAL INCOME					
L2082	FINES & CHARGES	1,000.00	908.57	91.43	9.1
	TOTAL DEPARTMENTAL INCOME	1,000.00	908.57	91.43	9.1
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	8,610.61	-9,042.57	0.0
L2770	MISCELLANEOUS	0.00	0.00	0.00	0.0
	TOTAL MISCELLANEOUS LOCAL SOURCES	-431.96	8,894.61	-9,326.57	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	51,833.48	45,180.56	46.6

TOWN OF SALEM
CASH RECEIPTS JOURNAL
LIBRARY

Year: 2026
Month: June **Number: 006**

Ref	Day	Vendor	Received From	Invoice	Acct #	Credit
001	23	M	MISCELLANEOUS		L2082	13.50
002	23	M	MISCELLANEOUS		L2082	29.60
003	23	M	MISCELLANEOUS		L2082	34.25
004	23	FOL	FRIENDS OF THE LIBRARY - CASH		L2082	57.00
005	23	M	MISCELLANEOUS		L2082	16.75
006	23		FRIGELTTO		L2705	100.00
007	23	M	MISCELLANEOUS		L2082	8.25
008	23		McCARTY		L2705	100.00
009	23		MOORE		L2705	50.00
010	23		SHUSHAN UNITED METHODIST		L2082	20.75
011	23	FOL	FRIENDS OF THE LIBRARY		L7410.4	5007.64
				Total:		5,437.74

TOWN OF SALEM - LIBRARY

CASH RECEIPTS SUMMARY

Year: 2026
Month: June

Number: 006

Account #		Debits	Credits
L200	CASH - CHECKING	5,437.74	
L7410.4	LIBRARY - CONTRACTUAL		5,007.64
L2082	FINES & CHARGES		180.10
L2705	GIFTS & DONATIONS		250.00
	TOTAL	5,437.74	5,437.74
L522	EXPENDITURES		5,007.64
L980	REVENUES		430.10

TOWN OF SALEM

LIBRARY
DETAIL OF EXPENDITURES
JULY, 2026

		Modified budget	Expended 2026	Encumbered	Unencumbered balance	% Remaining
CULTURE AND RECREATION						
LIBRARY						
PERSONNEL SERVICES						
L7410.1	LIBRARY	47,484.00	22,360.73	0.00	25,123.27	52.9
L7410.11	LIBRARY - PERSONNEL SERVICES	18,300.00	5,825.39	0.00	12,474.61	68.2
	TOTAL PERSONNEL SERVICES	65,784.00	28,186.12	0.00	37,597.88	57.2
EQUIPMENT/CAPITAL OUTLAY						
L7410.2	LIBRARY - EQUIPMENT	15,000.00	6,999.00	0.00	8,001.00	53.3
	TOTAL EQUIPMENT/CAPITAL OUTLAY	15,000.00	6,999.00	0.00	8,001.00	53.3
CONTRACTUAL EXPENSE						
L7410.4	LIBRARY - CONTRACTUAL	15,448.04	8,432.45	0.00	7,015.59	45.4
	TOTAL CONTRACTUAL EXPENSE	15,448.04	8,432.45	0.00	7,015.59	45.4
	TOTAL LIBRARY	96,232.04	43,617.57	0.00	52,614.47	54.7
	TOTAL CULTURE AND RECREATION	96,232.04	43,617.57	0.00	52,614.47	54.7
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	2,233.03	0.00	2,626.97	54.1
	TOTAL EMPLOYEE BENEFITS	7,860.00	5,287.03	0.00	2,572.97	32.7
	TOTAL EXPENDITURES:	104,092.04	48,904.60	0.00	55,187.44	53.0

TOWN OF SALEM

CASH DISBURSEMENTS JOURNAL

LIBRARY

Year: 2026
Month: June **Number: 006**

Ref	Day	Check	Vendor	Description	Acct #	Debit
001	09	EFT#30	FIRST BANKCARD	DOLLAR GENERAL - POT LUCK LUNCH	L7410.4	9.81
002	09	EFT#30	FIRST BANKCARD	VISTA PRINT - VARIOUS STATIONARY	L7410.4	124.59
003	09	EFT#30	FIRST BANKCARD	PAPER	L7410.4	39.97
004	09	EFT#30	FIRST BANKCARD	CHARTER COMMUNICATIONS	L7410.4	190.62
005	09	EFT#30	FIRST BANKCARD	SQUARE SPACE - AUTO RENEW DOMAIN	L7410.4	15.00
006	09	1829	CENGAGE GROUP	BOOKS (WCHAW)	L7410.2	89.60
007	09	1829	CENGAGE GROUP		L7410.2	126.40
008	09	1829	CENGAGE GROUP		L7410.2	32.80
009	09	1830	FORT TICONEROGA	VIRTUAL PROGRAM - 31 VISITORS	L7410.4	25.00
010	09	1831	INGRAM LIBRARY SERVICES	BOOKS	L7410.2	16.24
011	09	1831	INGRAM LIBRARY SERVICES		L7410.2	33.60
012	09	1831	INGRAM LIBRARY SERVICES		L7410.2	16.80
013	09	1831	INGRAM LIBRARY SERVICES		L7410.2	34.16
014	09	1831	INGRAM LIBRARY SERVICES		L7410.2	35.27
015	09	1831	INGRAM LIBRARY SERVICES		L7410.2	19.20
016	09	1831	INGRAM LIBRARY SERVICES		L7410.2	218.42
017	09	1831	INGRAM LIBRARY SERVICES		L7410.2	16.24
018	09	1831	INGRAM LIBRARY SERVICES		L7410.2	50.40
019	09	1832	SOUTHERN ADK LIBRARY	6 HP PRO SFF	L7410.4	4982.64
020	09	1832	SOUTHERN ADK LIBRARY	MAY, 2026	L7410.4	497.29
021	09	EFT#17	PAYROLL # 17 06/07/2026		L7410.1	1758.67
022	09	EFT#17	PAYROLL # 17 06/07/2026		L7410.11	372.00
023	09	EFT#17	PAYROLL # 17 06/07/2026		L9030.8	132.10
024	09	EFT#17	PAYROLL # 17 06/07/2026		L9030.8	30.89
025	23	EFT#18	PAYROLL # 18 06/21/2026		L7410.1	1758.67
026	23	EFT#18	PAYROLL # 18 06/21/2026		L7410.11	356.00
027	23	EFT#18	PAYROLL # 18 06/21/2026		L9030.8	131.11
028	23	EFT#18	PAYROLL # 18 06/21/2026		L9030.8	30.66
				Total:		11,144.15

TOWN OF SALEM - LIBRARY

CASH DISBURSEMENTS SUMMARY

Year: 2026
Month: June
Number: 006

Account #		Debits	Credits
L200	CASH - CHECKING		11,144.15
L7410.1	LIBRARY	3,517.34	
L7410.11	LIBRARY - PERSONNEL SERVICES	728.00	
L7410.2	LIBRARY - EQUIPMENT	689.13	
L7410.4	LIBRARY - CONTRACTUAL	5,884.92	
L9030.8	FICA EXPENSE	324.76	
	TOTAL	11,144.15	11,144.15
L522	EXPENDITURES	11,144.15	

TOWN OF SALEM - LIBRARY

BALANCE SHEET

JULY, 2026

ASSETS

L200	CASH - CHECKING	1,703.60
L205	LIBRARY ICS	165,190.67
L391	DUE FROM OTHER FUNDS	0.00
	TOTAL	166,894.27

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	166,894.27
	TOTAL LIABILITIES & FUND BALANCE	166,894.27

TOWN OF SALEM
Annual Revenues Summary Report
2026

Account/ Description	Jan	Feb	Mar 03	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
L2082 FINES & CHARGES	80.72	110.25	230.75	114.50	192.25	180.10	0.00	0.00	0.00	0.00	0.00	0.00	908.57
L2360 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
L2401 INTEREST & EARNINGS	466.30	396.51	514.97	483.82	490.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2352.30
L2701 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
L2705 GIFTS & DONATIONS	2835.61	0.00	0.00	5525.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	8610.61
	3382.63	40184.76	1029.72	6123.32	682.95	430.10	0.00	0.00	0.00	0.00	0.00	0.00	51833.48

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	4774.03	3517.34	3517.34	0.00	0.00	0.00	0.00	0.00	0.00	22360.73
L7410.11 LIBRARY - PERSONNEL SERVICES	1631.89	1605.18	910.55	1488.00	-538.23	728.00	0.00	0.00	0.00	0.00	0.00	0.00	5825.39
L7410.2 LIBRARY - EQUIPMENT	742.67	2358.13	1426.64	1043.58	738.85	689.13	0.00	0.00	0.00	0.00	0.00	0.00	6999.00
L7410.4 LIBRARY - CONTRACTUAL	387.36	2031.66	2356.62	1497.70	1281.83	877.28	0.00	0.00	0.00	0.00	0.00	0.00	8432.45
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	517.46	227.90	324.76	0.00	0.00	0.00	0.00	0.00	0.00	2233.03
	9727.17	9904.18	8588.28	9320.77	5227.69	6136.51	0.00	0.00	0.00	0.00	0.00	0.00	48904.60