TOWN OF SALEM
LIBRARY
TRIAL BALANCE
JULY, 2026

ASSETS

CASH

L200	CASH - CHECKING	2,293.22
L205	LIBRARY ICS	158,362.19
	TOTAL CASH	160,655.41

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	56,209.41
L599	APPROPRIATED FUND BALANCE	7,078.00
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	160,301.45
	TOTAL ASSETS	320,956.86

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	52,899.43
	TOTAL BUDGETARY & REVENUE ACCOUNTS	156,991.47
	TOTAL LIABILITIES AND FUND BALANCE	320,956.86

TOWN OF SALEM

LIBRARY
DETAIL OF REVENUES
JULY, 2026

		Modified budget	Earned 2026	Unearned Balance	%
DEPARTMENTAL INCOME					
L2082	FINES & CHARGES	1,000.00	1,035.07	-35.07	0.0
	TOTAL DEPARTMENTAL INCOME	1,000.00	1,035.07	-35.07	0.0
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	3,291.75	-291.75	0.0
	TOTAL USE OF MONEY AND PROPERTY	3,000.00	3,291.75	-291.75	0.0
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	52,899.43	44,114.61	45.5

TOWN OF SALEM

CASH RECEIPTS JOURNAL

LIBRARY

Year: 2026
Month: July **Number: 007**

Ref	Day	Vendor	Received From	Invoice	Acct #	Credit
001	27	M	MISCELLANEOUS		L2082	12.00
002	27	M	MISCELLANEOUS		L2082	38.25
003	27	M	MISCELLANEOUS		L2082	76.25
				Total:		126.50

TOWN OF SALEM - LIBRARY

CASH RECEIPTS SUMMARY

Year: 2026
Month: July

Number: 007

Account #		Debits	Credits
L200	CASH - CHECKING	126.50	
L2082	FINES & CHARGES		126.50
	TOTAL	126.50	126.50
L980	REVENUES		126.50

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	25,878.07	0.00	21,605.93	45.5
L7410.11	LIBRARY - PERSONNEL SERVICES	18,300.00	7,301.39	0.00	10,998.61	60.1
	TOTAL PERSONNEL SERVICES	65,784.00	33,179.46	0.00	32,604.54	49.6
EQUIPMENT/CAPITAL OUTLAY						
L7410.2	LIBRARY - EQUIPMENT	15,000.00	7,746.19	0.00	7,253.81	48.4
	TOTAL EQUIPMENT/CAPITAL OUTLAY	15,000.00	7,746.19	0.00	7,253.81	48.4
CONTRACTUAL EXPENSE						
L7410.4	LIBRARY - CONTRACTUAL	15,448.04	9,614.74	0.00	5,833.30	37.8
	TOTAL CONTRACTUAL EXPENSE	15,448.04	9,614.74	0.00	5,833.30	37.8
	TOTAL LIBRARY	96,232.04	50,540.39	0.00	45,691.65	47.5
	TOTAL CULTURE AND RECREATION	96,232.04	50,540.39	0.00	45,691.65	47.5
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	2,615.02	0.00	2,244.98	46.2
	TOTAL EMPLOYEE BENEFITS	7,860.00	5,669.02	0.00	2,190.98	27.9
	TOTAL EXPENDITURES:	104,092.04	56,209.41	0.00	47,882.63	46.0

TOWN OF SALEM

CASH DISBURSEMENTS JOURNAL

LIBRARY

Year: 2026
Month: July **Number: 007**

Ref	Day	Check	Vendor	Description	Acct #	Debit
001	09	EFT#36	FIRST BANKCARD	GLASS CLEANER, PAIL	L7410.4	16.87
002	09	EFT#36	FIRST BANKCARD	TOWELS	L7410.4	12.82
003	09	EFT#36	FIRST BANKCARD	PHONE & INTERNET	L7410.4	190.54
004	09	EFT#36	FIRST BANKCARD	PIZZA WORLD	L7410.4	56.98
005	09	EFT#36	FIRST BANKCARD	USPS	L7410.4	10.34
006	14	1833	AMAZON CAPITAL SERVICES	BOOK	L7410.2	16.50
007	14	1833	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	L7410.4	7.29
008	14	1833	AMAZON CAPITAL SERVICES	BOOKS	L7410.2	49.44
009	14	1833	AMAZON CAPITAL SERVICES		L7410.2	158.75
010	14	1833	AMAZON CAPITAL SERVICES	SUPPLIES (WCHAW)	L7410.4	23.98
011	14	1833	AMAZON CAPITAL SERVICES	BOOK COVERS	L7410.4	6.64
012	14	1833	AMAZON CAPITAL SERVICES	DVD	L7410.2	19.95
013	14	1833	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	L7410.4	33.59
014	14	1833	AMAZON CAPITAL SERVICES	DVD's	L7410.2	47.71
015	14	1833	AMAZON CAPITAL SERVICES	DVD	L7410.2	19.96
016	14	1833	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	L7410.4	15.98
017	14	1833	AMAZON CAPITAL SERVICES	CREDIT	L7410.2	-6.03
018	14	1833	AMAZON CAPITAL SERVICES	DVD	L7410.2	19.95
019	14	1833	AMAZON CAPITAL SERVICES	BOOK	L7410.2	7.79
020	14	1833	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	L7410.4	53.44
021	14	1833	AMAZON CAPITAL SERVICES	SUPPLIES (FOL)	L7410.4	133.48
022	14	1833	AMAZON CAPITAL SERVICES	SUPPLIES	L7410.4	43.31
023	14	1833	AMAZON CAPITAL SERVICES	SUPPLIES (FOL)	L7410.4	33.74
024	14	1834	INGRAM LIBRARY SERVICES	BOOKS	L7410.2	106.08
025	14	1834	INGRAM LIBRARY SERVICES		L7410.2	33.60
026	14	1834	INGRAM LIBRARY SERVICES		L7410.2	16.80
027	14	1834	INGRAM LIBRARY SERVICES		L7410.2	198.71
028	14	1834	INGRAM LIBRARY SERVICES		L7410.2	57.98
029	14	1835	SOUTHERN ADK LIBRARY	BOX LIBRARY CARDS	L7410.4	46.00
030	14	1835	SOUTHERN ADK LIBRARY	MONTLY FEES	L7410.4	497.29
031	20	EFT#20	PAYROLL # 20 07/05/2026		L7410.1	1758.67
032	20	EFT#20	PAYROLL # 20 07/05/2026		L7410.11	568.00
033	20	EFT#20	PAYROLL # 20 07/05/2026		L9030.8	144.25
034	20	EFT#20	PAYROLL # 20 07/05/2026		L9030.8	33.74
035	20	EFT#21	PAYROLL # 21 07/19/2026		L7410.1	1758.67
036	20	EFT#21	PAYROLL # 21 07/19/2026		L7410.11	908.00
037	20	EFT#21	PAYROLL # 21 07/19/2026		L9030.8	165.33
038	20	EFT#21	PAYROLL # 21 07/19/2026		L9030.8	38.67
				Total:		7,304.81

TOWN OF SALEM - LIBRARY
CASH DISBURSEMENTS SUMMARY

Year: 2026
Month: July **Number: 007**

Account #		Debits	Credits
L200	CASH - CHECKING		7,304.81
L7410.1	LIBRARY	3,517.34	
L7410.11	LIBRARY - PERSONNEL SERVICES	1,476.00	
L7410.2	LIBRARY - EQUIPMENT	753.22	6.03
L7410.4	LIBRARY - CONTRACTUAL	1,182.29	
L9030.8	FICA EXPENSE	381.99	
	TOTAL	7,310.84	7,310.84
L522	EXPENDITURES	7,304.81	

TOWN OF SALEM - LIBRARY

BALANCE SHEET

JULY, 2026

ASSETS

L200	CASH - CHECKING	2,293.22
L205	LIBRARY ICS	158,362.19
L391	DUE FROM OTHER FUNDS	0.00
	TOTAL	160,655.41

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	160,655.41
TOTAL LIABILITIES & FUND BALANCE	160,655.41

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	3517.34	0.00	0.00	0.00	0.00	0.00	25878.07
L7410.11 LIBRARY - PERSONNEL SERVICES	1631.89	1605.18	910.55	1488.00	-538.23	728.00	1476.00	0.00	0.00	0.00	0.00	0.00	7301.39
L7410.2 LIBRARY - EQUIPMENT	742.67	2358.13	1426.64	1043.58	738.85	689.13	747.19	0.00	0.00	0.00	0.00	0.00	7746.19
L7410.4 LIBRARY - CONTRACTUAL	387.36	2031.66	2356.62	1497.70	1281.83	877.28	1182.29	0.00	0.00	0.00	0.00	0.00	9614.74
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	381.99	0.00	0.00	0.00	0.00	0.00	2615.02
	9727.17	9904.18	8588.28	9320.77	5227.69	6136.51	7304.81	0.00	0.00	0.00	0.00	0.00	56209.41