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06/11/25

Accrual Basis

Scio Memorial Library

Balance Sheet

As of May 31, 2025

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Community Bank Ckg-374025	
10010 · Scio Memorial Library Ckg	12,933.72
10025 · Grants	2,224.44
10100 · Scio Alumni Association Reserve	683.92
10150 · Scio Library Capital Rev Fund	20,000.00
10250 · Scio Library Reserve Fund	12,956.30
10900 · Scio Library Appropriated Fund	10,347.00
Total 10000 · Community Bank Ckg-374025	59,145.38
Total Checking/Savings	59,145.38
Total Current Assets	59,145.38
TOTAL ASSETS	59,145.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	285.00
Total Accounts Payable	285.00
Credit Cards	
23005 · AMEX Amazon Bus Card-5-01001	2,453.86
Total Credit Cards	2,453.86
Total Current Liabilities	2,738.86
Total Liabilities	2,738.86
Equity	
30000 · Opening Balance Equity	49,377.71
32000 · Unrestricted Net Assets	15,381.72
Net Income	-8,352.91
Total Equity	56,406.52
TOTAL LIABILITIES & EQUITY	59,145.38

Scio Memorial Library

Profit & Loss Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
11 · OPERATING FUNDS				
11.02 · TOTAL LOCAL PUBLIC FUNDS				
11.2.2 · Town Taxes	10,250.00	9,500.00	750.00	107.9%
11.2.3 · School District	0.00	44,866.00	-44,866.00	0.0%
Total 11.02 · TOTAL LOCAL PUBLIC FUNDS	10,250.00	54,366.00	-44,116.00	18.9%
11.14 · TOTAL GIFTS & ENDOWMENTS				
11.14.2 · Memorials	40.00	400.00	-360.00	10.0%
11.14.5 · Donations	1,313.29	500.00	813.29	262.7%
11.14.6 · LLSA Donation	0.00	1,435.00	-1,435.00	0.0%
Total 11.14 · TOTAL GIFTS & ENDOWMENTS	1,353.29	2,335.00	-981.71	58.0%
11.15 · TOTAL FUND RAISING	0.00	2,000.00	-2,000.00	0.0%
11.17 · TOTAL LIBRARY CHARGES				
11.17.1 · Copies	18.05	50.00	-31.95	36.1%
11.17.2 · Fines	10.89	0.00	10.89	100.0%
Total 11.17 · TOTAL LIBRARY CHARGES	28.94	50.00	-21.06	57.9%
Total 11 · OPERATING FUNDS	11,632.23	58,751.00	-47,118.77	19.8%
11.50 · Interest Income	0.00	10.00	-10.00	0.0%
46400 · Other Types of Income				
46430 · Miscellaneous Revenue	0.00	1,360.00	-1,360.00	0.0%
Total 46400 · Other Types of Income	0.00	1,360.00	-1,360.00	0.0%
Total Income	11,632.23	60,121.00	-48,488.77	19.3%
Expense				
12 · GENERAL FUND DISBURSEMENTS				
12.02 · STAFF				
12.02.1 · Director	8,356.50	21,601.00	-13,244.50	38.7%
12.02.4 · Directors Assistant	3,413.88	10,334.00	-6,920.12	33.0%
12.03.1 · Simple IRA	-410.67	959.00	-1,369.67	-42.8%
12.03.2 · Payroll Tax	1,380.75	2,555.00	-1,174.25	54.0%
12.03.3 · Payroll Insurance	-66.00	600.00	-666.00	-11.0%
12.02.3 · Bookkeeping	1,005.00	2,000.00	-995.00	50.3%
12.02.6 · Payroll Accountant	686.19	1,500.00	-813.81	45.7%
12.05.2 · Conference, Convention, Meeting	43.40	300.00	-256.60	14.5%
Total 12.02 · STAFF	14,409.05	39,849.00	-25,439.95	36.2%
12.06 · PRINT MATERIALS EXPENDITURES				
12.06.2 · Books, Subscriptions, Reference	414.48	2,812.00	-2,397.52	14.7%
12.06.3 · DVD/Video Games	0.00	200.00	-200.00	0.0%
Total 12.06 · PRINT MATERIALS EXPENDITURES	414.48	3,012.00	-2,597.52	13.8%
12.16 · BUILDING O&M				
12.16.1 · Property Insurance	0.00	3,000.00	-3,000.00	0.0%
12.16.2 · Utilities				
16.2.1 · National Grid	861.94	3,000.00	-2,138.06	28.7%
16.2.2 · National Fuel	453.15	1,500.00	-1,046.85	30.2%
16.2.3 · Scio Water	142.79	500.00	-357.21	28.6%
16.2.4 · Garbage	360.00	400.00	-40.00	90.0%
Total 12.16.2 · Utilities	1,817.88	5,400.00	-3,582.12	33.7%
Total 12.16 · BUILDING O&M	1,817.88	8,400.00	-6,582.12	21.6%
12.18 · SUPPLIES & EQUIPMENT				
12.18.1 · Supplies	653.61	900.00	-246.39	72.6%
12.18.2 · Technology	0.00	251.00	-251.00	0.0%

Scio Memorial Library

Profit & Loss Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
12.18.3 · Subscriptions	0.00	120.00	-120.00	0.0%
Total 12.18 · SUPPLIES & EQUIPMENT	653.61	1,271.00	-617.39	51.4%
12.19 · TELECOMMUNICATIONS				
12.19.1 · Verizon	254.39	600.00	-345.61	42.4%
12.19.2 · Clear Ivc	0.00	75.00	-75.00	0.0%
12.19.4 · STLS Internet	225.00	600.00	-375.00	37.5%
12.19.5 · Doyle Security	0.00	450.00	-450.00	0.0%
Total 12.19 · TELECOMMUNICATIONS	479.39	1,725.00	-1,245.61	27.8%
12.21 · POSTAGE & FREIGHT	0.00	150.00	-150.00	0.0%
12.21.1 · ADVERTISING	0.00	100.00	-100.00	0.0%
12.23 · MAINTENANCE				
12.23.1 · General Maintenance	14.92	550.00	-535.08	2.7%
12.23.2 · Grounds Keeping	835.00	2,000.00	-1,165.00	41.8%
Total 12.23 · MAINTENANCE	849.92	2,550.00	-1,700.08	33.3%
12.24 · Other Expenses				
12.24.1 · Fund Raisers	0.00	1,000.00	-1,000.00	0.0%
Total 12.24 · Other Expenses	0.00	1,000.00	-1,000.00	0.0%
12.25 · DIRECTOR AND OFFICER INSURANCE	0.00	500.00	-500.00	0.0%
12.26 · STLS Cost Share	2,984.00	3,064.00	-80.00	97.4%
12.27 · PROGRAMS-GF	601.25	1,500.00	-898.75	40.1%
Total 12 · GENERAL FUND DISBURSEMENTS	22,209.58	63,121.00	-40,911.42	35.2%
Total Expense	22,209.58	63,121.00	-40,911.42	35.2%
Net Ordinary Income	-10,577.35	-3,000.00	-7,577.35	352.6%
Other Income/Expense				
Other Income				
11.18 · GRANT INCOME				
11.18.1 · Grant Income	7,076.00	3,000.00	4,076.00	235.9%
Total 11.18 · GRANT INCOME	7,076.00	3,000.00	4,076.00	235.9%
Total Other Income	7,076.00	3,000.00	4,076.00	235.9%
Other Expense				
70 · GRANT DISBURSEMENTS				
70.10 · Program-Grants	1,381.68	0.00	1,381.68	100.0%
70.15 · Books, Subs, Ref-Grants	3,428.92	0.00	3,428.92	100.0%
70.25 · Supplies-Grants	40.96	0.00	40.96	100.0%
Total 70 · GRANT DISBURSEMENTS	4,851.56	0.00	4,851.56	100.0%
Total Other Expense	4,851.56	0.00	4,851.56	100.0%
Net Other Income	2,224.44	3,000.00	-775.56	74.1%
Net Income	-8,352.91	0.00	-8,352.91	100.0%

Scio Memorial Library
GF Receipts
May 2025

Type	Date	Num	Name	Memo	Account	Amount
May 25						
Sales Receipt	05/02/2025	233	Sue Rawleigh	Donations	11.14.5 · Donations	1,000.00
Sales Receipt	05/30/2025	234	Sonya Cady	copies/faxes/etc	11.17.1 · Copies	18.05
Sales Receipt	05/30/2025	235	Anonymous	Donation Jar	11.14.5 · Donations	60.00
May 25						1,078.05

4:15 PM

06/11/25

Accrual Basis

Scio Memorial Library

GF Expenses

May 2025

Type	Date	Num	Name	Memo	Account	Amount
May 25						
Check	05/02/2025	autopay	National Grid	Acct# 20610-00004	16.2.1 · National Grid	148.72
Check	05/06/2025	autopay	Verizon	Acct# 651-752-877-00001-98 585-593-4816	12.19.1 · Verizon	51.57
General Journal	05/08/2025	Payroll	Diana M Depner	Gross Pay from Payroll Register	12.02.4 · Directors Assistant	310.00
General Journal	05/08/2025	Payroll	Raeanne J Smith	Gross Pay from Payroll Register	12.02.1 · Director	738.00
General Journal	05/08/2025	Payroll	Complete Payroll	225 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	-6.46
General Journal	05/08/2025	Payroll	Complete Payroll	553 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	106.36
General Journal	05/08/2025	Payroll	Complete Payroll	600 TOTAL from General Ledger By Item Report	12.02.6 · Payroll Accountant	55.74
General Journal	05/08/2025	Payroll	Complete Payroll	TOTAL from General Ledger By Item Report	12.03.1 · Simple IRA	-44.28
Check	05/12/2025	autopay	National Fuel	000578149808	16.2.2 · National Fuel	83.27
Credit Card Charge	05/14/2025		Ingram Library Services	books	12.06.2 · Books, Subscriptions, Reference	15.68
Credit Card Charge	05/21/2025		Brodart Supplies	book labels	12.18.1 · Supplies	174.90
Credit Card Charge	05/21/2025		OTC Brands Inc		12.27 · PROGRAMS-GF	195.89
Credit Card Charge	05/21/2025		OTC Brands Inc		12.27 · PROGRAMS-GF	15.95
General Journal	05/22/2025	Payroll	Diana M Depner	Gross Pay from Payroll Register	12.02.4 · Directors Assistant	418.50
General Journal	05/22/2025	Payroll	Raeanne J Smith	Gross Pay from Payroll Register	12.02.1 · Director	868.50
General Journal	05/22/2025	Payroll	Complete Payroll	225 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	-7.39
General Journal	05/22/2025	Payroll	Complete Payroll	553 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	130.63
General Journal	05/22/2025	Payroll	Complete Payroll	600 TOTAL from General Ledger By Item Report	12.02.6 · Payroll Accountant	55.74
General Journal	05/22/2025	Payroll	Complete Payroll	TOTAL from General Ledger By Item Report	12.03.1 · Simple IRA	-52.11
Bill	05/31/2025	May	Glenn L Smith	Bookkeeping	12.02.3 · Bookkeeping	150.00
Bill	05/31/2025	2629	DLFG Services	lawncare	12.23.2 · Grounds Keeping	135.00
General Journal	05/31/2025	Adj	Amazon Marketplace	Move Youth Bureau Grant spend for Amazon from 1/16/2025	12.18.1 · Supplies	-29.89
General Journal	05/31/2025	Adj	OTC Brands Inc	Move Youth Bureau Grant spend for Oriental Trading from 1/31/2025	12.27 · PROGRAMS-GF	-64.21
May 25						3,450.11

Scio Memorial Library
Grant Expenses

Accrual Basis

May 2025

Type	Date	Num	Name	Memo	Account	Amount
May 25						
Credit Card Charge	05/14/2025		Ingram Library Services	books	70.15 · Books, Subs, Ref-Grants	1,084.41
Credit Card Charge	05/23/2025		Amazon Marketplace		70.10 · Program-Grants	13.87
Credit Card Charge	05/24/2025		Amazon Marketplace		70.25 · Supplies-Grants	40.96
Credit Card Charge	05/27/2025		Ingram Library Services	books	70.15 · Books, Subs, Ref-Grants	324.44
Credit Card Charge	05/30/2025		Amazon Marketplace		70.10 · Program-Grants	159.97
General Journal	05/31/2025	Adj	Amazon Marketplace	Move Youth Bureau Grant spend for Amazon from 1/16/2025	70.10 · Program-Grants	29.89
General Journal	05/31/2025	Adj	OTC Brands Inc	Move Youth Bureau Grant spend for Oriental Trading from 1/31/2025	70.10 · Program-Grants	64.21
May 25						1,717.75