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Accrual Basis

Scio Memorial Library

Balance Sheet

As of October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Community Bank Ckg-374025	
10010 · Scio Memorial Library Ckg	36,077.82
10025 · Grants	431.30
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	80,496.34
Total Checking/Savings	80,496.34
Total Current Assets	80,496.34
TOTAL ASSETS	80,496.34
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	300.52
Total Accounts Payable	300.52
Credit Cards	
23005 · AMEX Amazon Bus Card-5-01001	970.60
Total Credit Cards	970.60
Total Current Liabilities	1,271.12
Total Liabilities	1,271.12
Equity	
30000 · Opening Balance Equity	49,377.71
32000 · Unrestricted Net Assets	15,381.72
Net Income	14,465.79
Total Equity	79,225.22
TOTAL LIABILITIES & EQUITY	80,496.34

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	44,920.00	44,866.00	54.00	100.1%
Total 11.02 · TOTAL LOCAL PUBLIC FUNDS	55,170.00	54,366.00	804.00	101.5%
11.14 · TOTAL GIFTS & ENDOWMENTS				
11.14.2 · Memorials	365.00	400.00	-35.00	91.3%
11.14.5 · Donations	1,702.05	500.00	1,202.05	340.4%
11.14.6 · LLSA Donation	0.00	1,435.00	-1,435.00	0.0%
11.14.9 · Endowments	669.00	0.00	669.00	100.0%
Total 11.14 · TOTAL GIFTS & ENDOWMENTS	2,736.05	2,335.00	401.05	117.2%
11.15 · TOTAL FUND RAISING				
	2,790.50	2,000.00	790.50	139.5%
11.17 · TOTAL LIBRARY CHARGES				
11.17.1 · Copies	31.55	50.00	-18.45	63.1%
11.17.2 · Fines	10.89	0.00	10.89	100.0%
Total 11.17 · TOTAL LIBRARY CHARGES	42.44	50.00	-7.56	84.9%
Total 11 · OPERATING FUNDS	60,738.99	58,751.00	1,987.99	103.4%
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	60,738.99	60,121.00	617.99	101.0%
Expense				
12 · GENERAL FUND DISBURSEMENTS				
12.02 · STAFF				
12.02.1 · Director	16,645.50	21,601.00	-4,955.50	77.1%
12.02.4 · Directors Assistant	6,777.38	10,334.00	-3,556.62	65.6%
12.03.1 · Simple IRA	454.01	959.00	-504.99	47.3%
12.03.2 · Payroll Tax	2,395.80	2,555.00	-159.20	93.8%
12.03.3 · Payroll Insurance	78.96	600.00	-521.04	13.2%
12.02.3 · Bookkeeping	1,515.00	2,000.00	-485.00	75.8%
12.02.6 · Payroll Accountant	1,310.33	1,500.00	-189.67	87.4%
12.05.2 · Conference, Convention, Meeting	43.40	300.00	-256.60	14.5%
Total 12.02 · STAFF	29,220.38	39,849.00	-10,628.62	73.3%
12.06 · PRINT MATERIALS EXPENDITURES				
12.06.2 · Books and Reference	391.31	2,812.00	-2,420.69	13.9%
12.06.3 · DVD/Video Games	182.46	200.00	-17.54	91.2%
Total 12.06 · PRINT MATERIALS EXPENDITURES	573.77	3,012.00	-2,438.23	19.0%
12.16 · BUILDING O&M				
12.16.1 · Property Insurance	1,975.34	3,000.00	-1,024.66	65.8%
12.16.2 · Utilities				
16.2.1 · National Grid	1,623.73	3,000.00	-1,376.27	54.1%
16.2.2 · National Fuel	612.60	1,500.00	-887.40	40.8%
16.2.3 · Scio Water & Prop Tax	295.27	500.00	-204.73	59.1%
16.2.4 · Garbage	360.00	400.00	-40.00	90.0%
Total 12.16.2 · Utilities	2,891.60	5,400.00	-2,508.40	53.5%
Total 12.16 · BUILDING O&M	4,866.94	8,400.00	-3,533.06	57.9%
12.18 · SUPPLIES & EQUIPMENT				
12.18.1 · Supplies	857.49	900.00	-42.51	95.3%
12.18.2 · Technology	542.69	251.00	291.69	216.2%

Scio Memorial Library

Profit & Loss Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
12.18.3 · Subscriptions	133.15	120.00	13.15	111.0%
Total 12.18 · SUPPLIES & EQUIPMENT	1,533.33	1,271.00	262.33	120.6%
12.19 · TELECOMMUNICATIONS				
12.19.1 · Verizon	524.49	600.00	-75.51	87.4%
12.19.2 · Clear lve	0.00	75.00	-75.00	0.0%
12.19.4 · STLS Internet	675.00	600.00	75.00	112.5%
12.19.5 · Doyle Security	0.00	450.00	-450.00	0.0%
Total 12.19 · TELECOMMUNICATIONS	1,199.49	1,725.00	-525.51	69.5%
12.21 · POSTAGE & FREIGHT	100.00	150.00	-50.00	66.7%
12.21.1 · ADVERTISING	170.22	100.00	70.22	170.2%
12.23 · MAINTENANCE				
12.23.1 · General Maintenance	311.35	550.00	-238.65	56.6%
12.23.2 · Grounds Keeping	1,555.00	2,000.00	-445.00	77.8%
Total 12.23 · MAINTENANCE	1,866.35	2,550.00	-683.65	73.2%
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	249.00	500.00	-251.00	49.8%
12.26 · STLS Cost Share	2,984.00	3,064.00	-80.00	97.4%
12.27 · PROGRAMS-GF	878.25	1,500.00	-621.75	58.6%
Total 12 · GENERAL FUND DISBURSEMENTS	43,641.73	63,121.00	-19,479.27	69.1%
Total Expense	43,641.73	63,121.00	-19,479.27	69.1%
Net Ordinary Income	17,097.26	-3,000.00	20,097.26	-569.9%
Other Income/Expense				
Other Income				
11.18 · GRANT INCOME				
11.18.1 · Grant Income	11,776.00	3,000.00	8,776.00	392.5%
Total 11.18 · GRANT INCOME	11,776.00	3,000.00	8,776.00	392.5%
Total Other Income	11,776.00	3,000.00	8,776.00	392.5%
Other Expense				
70 · GRANT DISBURSEMENTS				
70.10 · Program-Grants	2,858.01	0.00	2,858.01	100.0%
70.15 · Books, Subs, Ref-Grants	4,677.66	0.00	4,677.66	100.0%
70.25 · Supplies-Grants	144.46	0.00	144.46	100.0%
70.30 · Technology-Grants	3,353.98	0.00	3,353.98	100.0%
70.40 · Advert/Promo-Grants	310.59	0.00	310.59	100.0%
Total 70 · GRANT DISBURSEMENTS	11,344.70	0.00	11,344.70	100.0%
Total Other Expense	11,344.70	0.00	11,344.70	100.0%
Net Other Income	431.30	3,000.00	-2,568.70	14.4%
Net Income	17,528.56	0.00	17,528.56	100.0%

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Accrual Basis

Scio Memorial Library
GF Receipts
October 1 through November 1, 2025

Type	Date	Num	Name	Memo	Account	Amount
Oct 1 - Nov 1, 25						
Sales Receipt	10/10/2025	246	Sonya Cady	copies/faxes/etc	11.17.1 · Copies	5.00
Sales Receipt	10/10/2025	247	John & Mary Beth Thomp...	memorial for Argie Jandrew	11.14.2 · Memorials	25.00
Sales Receipt	10/23/2025	245	Scio Central School		11.2.3 · School District	44,920.00
Sales Receipt	11/01/2025	248	Anonymous	Alco: Basket Raffle	11.15 · TOTAL FUND RAISING	200.00
Sales Receipt	11/01/2025	248	Anonymous	Bake Sale	11.15 · TOTAL FUND RAISING	217.00
Sales Receipt	11/01/2025	248	Anonymous	Basket Raffle	11.15 · TOTAL FUND RAISING	1,968.00
Sales Receipt	11/01/2025	248	Anonymous	50/50	11.15 · TOTAL FUND RAISING	71.50
Sales Receipt	11/01/2025	248	Anonymous	Dinner Ticket	11.15 · TOTAL FUND RAISING	334.00
Sales Receipt	11/01/2025	248	Anonymous	Donation Jar	11.14.5 · Donations	272.27
Oct 1 - Nov 1, 25						48,012.77

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Accrual Basis

Scio Memorial Library

GF Expenses

October 2025

Type	Date	Num	Name	Memo	Account	Amount
Oct 25						
General Journal	10/01/2025	exp		accrue	12.05.2 · Conference, Convention, Meeting	-79.10
Credit Card Charge	10/01/2025		Amazon Marketplace		12.18.3 · Subscriptions	99.99
Check	10/02/2025	autopay	National Grid	Acct# 20610-00004	16.2.1 · National Grid	137.57
Bill	10/03/2025	10/03/...	Raeanne Smith	21 miles @ \$.70 to Juliet Socially 5/15/2025	12.05.2 · Conference, Convention, Meeting	14.70
Bill	10/03/2025	10/03/...	Raeanne Smith	92 miles @ \$.70 to Penn Yan Lbrary STLS meeting 10/3/20...	12.05.2 · Conference, Convention, Meeting	64.40
Check	10/06/2025	autopay	Verizon	Acct# 651-752-877-00001-98 585-593-4816	12.19.1 · Verizon	58.36
General Journal	10/09/2025	Payroll	Diana M Depner	Gross Pay from Payroll Register	12.02.4 · Directors Assistant	310.00
General Journal	10/09/2025	Payroll	Raeanne J Smith	Gross Pay from Payroll Register	12.02.1 · Director	873.00
General Journal	10/09/2025	Payroll	Complete Payroll	225 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	-6.99
General Journal	10/09/2025	Payroll	Complete Payroll	553 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	98.25
General Journal	10/09/2025	Payroll	Complete Payroll	600 TOTAL from General Ledger By Item Report	12.02.6 · Payroll Accountant	61.24
General Journal	10/09/2025	Payroll	Complete Payroll	TOTAL from General Ledger By Item Report	12.03.1 · Simple IRA	-52.38
Credit Card Charge	10/10/2025		FaceBook Advertising	advertising	12.21.1 · ADVERTISING	30.00
Credit Card Charge	10/10/2025		Amazon Marketplace		12.18.1 · Supplies	31.98
Check	10/14/2025	autopay	National Fuel	000578149808	16.2.2 · National Fuel	21.48
Check	10/14/2025	auto pay	National Financial Services LLC	IRA payment	12.03.1 · Simple IRA	78.57
Credit Card Charge	10/14/2025		Dollar Tree		12.27 · PROGRAMS-GF	11.72
General Journal	10/23/2025	Payroll	Diana M Depner	Gross Pay from Payroll Register	12.02.4 · Directors Assistant	310.00
General Journal	10/23/2025	Payroll	Raeanne J Smith	Gross Pay from Payroll Register	12.02.1 · Director	720.00
General Journal	10/23/2025	Payroll	Complete Payroll	225 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	-6.39
General Journal	10/23/2025	Payroll	Complete Payroll	553 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	86.55
General Journal	10/23/2025	Payroll	Complete Payroll	600 TOTAL from General Ledger By Item Report	12.02.6 · Payroll Accountant	55.74
General Journal	10/23/2025	Payroll	Complete Payroll	TOTAL from General Ledger By Item Report	12.03.1 · Simple IRA	-43.20
Check	10/27/2025	auto pay	National Financial Services LLC	IRA payment	12.03.1 · Simple IRA	64.80
Bill	10/28/2025	07150	Scio Water	8/27/2025-10/28/2025	16.2.3 · Scio Water & Prop Tax	49.62
Bill	10/31/2025	October	Glenn L Smith	Bookkeeping	12.02.3 · Bookkeeping	105.00
Oct 25						3,094.91

Scio Memorial Library
Grant Expenses
October 2025

	Type	Date	Num	Name	Memo	Account	Amount
Oct 25	Credit Card Charge	10/08/2025		Ingram Library Services	books	70.15 · Books, Subs, Ref-Grants	28.15
Oct 25							28.15