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09/09/25

Accrual Basis

Scio Memorial Library

Balance Sheet

As of August 31, 2025

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Community Bank Ckg-374025	
10010 · Scio Memorial Library Ckg	1,706.97
10025 · Grants	5,638.34
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	51,332.53
Total Checking/Savings	51,332.53
Total Current Assets	51,332.53
TOTAL ASSETS	51,332.53
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	248.24
Total Accounts Payable	248.24
Credit Cards	
23005 · AMEX Amazon Bus Card-5-01001	632.42
Total Credit Cards	632.42
Total Current Liabilities	880.66
Total Liabilities	880.66
Equity	
30000 · Opening Balance Equity	49,377.71
32000 · Unrestricted Net Assets	15,381.72
Net Income	-14,307.56
Total Equity	50,451.87
TOTAL LIABILITIES & EQUITY	51,332.53

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	340.00	400.00	-60.00	85.0%
11.14.5 · Donations	1,429.78	500.00	929.78	286.0%
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	2,438.78	2,335.00	103.78	104.4%
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	12,717.72	58,751.00	-46,033.28	21.6%
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	12,717.72	60,121.00	-47,403.28	21.2%
Expense				
12 · GENERAL FUND DISBURSEMENTS				
12.02 · STAFF				
12.02.1 · Director	13,486.50	21,601.00	-8,114.50	62.4%
12.02.4 · Directors Assistant	5,537.38	10,334.00	-4,796.62	53.6%
12.03.1 · Simple IRA	-718.47	959.00	-1,677.47	-74.9%
12.03.2 · Payroll Tax	2,054.91	2,555.00	-500.09	80.4%
12.03.3 · Payroll Insurance	-306.04	600.00	-906.04	-51.0%
12.02.3 · Bookkeeping	1,245.00	2,000.00	-755.00	62.3%
12.02.6 · Payroll Accountant	1,081.87	1,500.00	-418.13	72.1%
12.05.2 · Conference, Convention, Meeting	43.40	300.00	-256.60	14.5%
Total 12.02 · STAFF	22,424.55	39,849.00	-17,424.45	56.3%
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	159.20	200.00	-40.80	79.6%
Total 12.06 · PRINT MATERIALS EXPENDITURES	550.51	3,012.00	-2,461.49	18.3%
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	1,331.67	3,000.00	-1,668.33	44.4%
16.2.2 · National Fuel	567.68	1,500.00	-932.32	37.8%
16.2.3 · Scio Water & Prop Tax	245.65	500.00	-254.35	49.1%
16.2.4 · Garbage	360.00	400.00	-40.00	90.0%
Total 12.16.2 · Utilities	2,505.00	5,400.00	-2,895.00	46.4%
Total 12.16 · BUILDING O&M	2,505.00	8,400.00	-5,895.00	29.8%
12.18 · SUPPLIES & EQUIPMENT				
12.18.1 · Supplies	664.13	900.00	-235.87	73.8%
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	33.16	120.00	-86.84	27.6%
Total 12.18 · SUPPLIES & EQUIPMENT	697.29	1,271.00	-573.71	54.9%
12.19 · TELECOMMUNICATIONS				
12.19.1 · Verizon	411.50	600.00	-188.50	68.6%
12.19.2 · Clear Ivc	0.00	75.00	-75.00	0.0%
12.19.4 · STLS Internet	450.00	600.00	-150.00	75.0%
12.19.5 · Doyle Security	0.00	450.00	-450.00	0.0%
Total 12.19 · TELECOMMUNICATIONS	861.50	1,725.00	-863.50	49.9%
12.21 · POSTAGE & FREIGHT	100.00	150.00	-50.00	66.7%
12.21.1 · ADVERTISING	77.41	100.00	-22.59	77.4%
12.23 · MAINTENANCE				
12.23.1 · General Maintenance	311.35	550.00	-238.65	56.6%
12.23.2 · Grounds Keeping	1,375.00	2,000.00	-625.00	68.8%
Total 12.23 · MAINTENANCE	1,686.35	2,550.00	-863.65	66.1%
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	777.01	1,500.00	-722.99	51.8%
Total 12 · GENERAL FUND DISBURSEMENTS	32,663.62	63,121.00	-30,457.38	51.7%
Total Expense	32,663.62	63,121.00	-30,457.38	51.7%
Net Ordinary Income	-19,945.90	-3,000.00	-16,945.90	664.9%
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	2,150.59	0.00	2,150.59	100.0%
70.15 · Books, Subs, Ref-Grants	3,946.11	0.00	3,946.11	100.0%
70.25 · Supplies-Grants	40.96	0.00	40.96	100.0%
Total 70 · GRANT DISBURSEMENTS	6,137.66	0.00	6,137.66	100.0%
Total Other Expense	6,137.66	0.00	6,137.66	100.0%
Net Other Income	5,638.34	3,000.00	2,638.34	187.9%
Net Income	-14,307.56	0.00	-14,307.56	100.0%

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09/09/25

Accrual Basis

Scio Memorial Library

GF Expenses

August 2025

Type	Date	Num	Name	Memo	Account	Amount
Aug 25						
Credit Card Charge	08/01/2025		North Main Lumber		12.23.1 · General Maintenance	17.48
Credit Card Charge	08/05/2025		North Main Lumber		12.23.1 · General Maintenance	23.71
Check	08/05/2025	autopay	Verizon	Acct# 651-752-877-00001-98 585-593-4816	12.19.1 · Verizon	52.80
Check	08/05/2025	autopay	National Grid	Acct# 20610-00004	16.2.1 · National Grid	181.39
Bill	08/06/2025	010-25F	Cattaraugus/Allegany BOCES	Summer Flyer	12.21.1 · ADVERTISING	26.54
Bill	08/06/2025	010-25F	Cattaraugus/Allegany BOCES	Picnic Tryfold	12.21.1 · ADVERTISING	20.87
Credit Card Charge	08/07/2025		Sherwin-Williams		12.23.1 · General Maintenance	59.40
Check	08/11/2025	autopay	National Fuel	000578149808	16.2.2 · National Fuel	23.93
Credit Card Charge	08/12/2025		FaceBook Advertising	advertising	12.21.1 · ADVERTISING	30.00
General Journal	08/14/2025	Payroll	Diana M Depner	Gross Pay from Payroll Register	12.02.4 · Directors Assistant	310.00
General Journal	08/14/2025	Payroll	Raeanne J Smith	Gross Pay from Payroll Register	12.02.1 · Director	720.00
General Journal	08/14/2025	Payroll	Complete Payroll	225 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	-6.39
General Journal	08/14/2025	Payroll	Complete Payroll	553 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	104.54
General Journal	08/14/2025	Payroll	Complete Payroll	600 TOTAL from General Ledger By Item Report	12.02.6 · Payroll Accountant	55.74
General Journal	08/14/2025	Payroll	Complete Payroll	TOTAL from General Ledger By Item Report	12.03.1 · Simple IRA	-43.20
Credit Card Charge	08/15/2025		Aldi		12.27 · PROGRAMS-GF	37.77
Credit Card Charge	08/16/2025		Dollar Tree		12.27 · PROGRAMS-GF	72.79
Credit Card Charge	08/16/2025		Tops Market		12.27 · PROGRAMS-GF	32.83
Credit Card Charge	08/19/2025		Amazon Marketplace		12.06.3 · DVD/Video Games	159.20
Credit Card Charge	08/19/2025		Sherwin-Williams		12.23.1 · General Maintenance	45.40
Bill	08/25/2025	2854	DLFG Services	lawncare	12.23.2 · Grounds Keeping	135.00
Bill	08/26/2025	07150	Scio Water	7/1/2025-8/26/2025	16.2.3 · Scio Water & Prop Tax	53.24
General Journal	08/28/2025	Payroll	Diana M Depner	Gross Pay from Payroll Register	12.02.4 · Directors Assistant	255.75
General Journal	08/28/2025	Payroll	Raeanne J Smith	Gross Pay from Payroll Register	12.02.1 · Director	792.00
General Journal	08/28/2025	Payroll	Complete Payroll	225 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	-6.46
General Journal	08/28/2025	Payroll	Complete Payroll	553 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	89.18
General Journal	08/28/2025	Payroll	Complete Payroll	600 TOTAL from General Ledger By Item Report	12.02.6 · Payroll Accountant	55.74
General Journal	08/28/2025	Payroll	Complete Payroll	TOTAL from General Ledger By Item Report	12.03.1 · Simple IRA	-47.52
Bill	08/31/2025	August	Glenn L Smith	Bookkeeping	12.02.3 · Bookkeeping	60.00
Aug 25						3,311.73

Scio Memorial Library
Grant Receipts
August 2025

Type	Date	Num	Name	Memo	Account	Amount
Aug 25						
Sales Receipt	08/19/2025	241	KeyBank National Association Trust Div	MANLEY GRANT BOOKS	11.18.1 · Grant Income	4,200.00
Aug 25						4,200.00

Scio Memorial Library
Grant Expenses
August 2025

	Type	Date	Num	Name	Memo	Account	Amount
Aug 25	Credit Card Charge	08/19/2025		Amazon Marketplace		70.10 · Program-Grants	20.99
Aug 25							20.99