

Scio Memorial Library
Balance Sheet
As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Community Bank Ckg-374025	
10010 · Scio Memorial Library Ckg	-613.78
10025 · Grants	911.19
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	44,284.63
Total Checking/Savings	44,284.63
Total Current Assets	44,284.63
TOTAL ASSETS	44,284.63
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	345.00
Total Accounts Payable	345.00
Credit Cards	
23005 · AMEX Amazon Bus Card-5-01001	5,547.59
Total Credit Cards	5,547.59
Total Current Liabilities	5,892.59
Total Liabilities	5,892.59
Equity	
30000 · Opening Balance Equity	49,377.71
32000 · Unrestricted Net Assets	15,381.72
Net Income	-26,367.39
Total Equity	38,392.04
TOTAL LIABILITIES & EQUITY	44,284.63

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	26.55	50.00	-23.45	53.1%
11.17.2 · Fines	10.89	0.00	10.89	100.0%
Total 11.17 · TOTAL LIBRARY CHARGES	37.44	50.00	-12.56	74.9%
Total 11 · OPERATING FUNDS	12,726.22	58,751.00	-46,024.78	21.7%
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	12,726.22	60,121.00	-47,394.78	21.2%
Expense				
12 · GENERAL FUND DISBURSEMENTS				
12.02 · STAFF				
12.02.1 · Director	15,052.50	21,601.00	-6,548.50	69.7%
12.02.4 · Directors Assistant	6,157.38	10,334.00	-4,176.62	59.6%
12.03.1 · Simple IRA	406.22	959.00	-552.78	42.4%
12.03.2 · Payroll Tax	2,224.38	2,555.00	-330.62	87.1%
12.03.3 · Payroll Insurance	78.96	600.00	-521.04	13.2%
12.02.3 · Bookkeeping	1,410.00	2,000.00	-590.00	70.5%
12.02.6 · Payroll Accountant	1,193.35	1,500.00	-306.65	79.6%
12.05.2 · Conference, Convention, Meeting	43.40	300.00	-256.60	14.5%
Total 12.02 · STAFF	26,566.19	39,849.00	-13,282.81	66.7%
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	1,486.16	3,000.00	-1,513.84	49.5%
16.2.2 · National Fuel	591.12	1,500.00	-908.88	39.4%
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	2,682.93	5,400.00	-2,717.07	49.7%
Total 12.16 · BUILDING O&M	4,658.27	8,400.00	-3,741.73	55.5%
12.18 · SUPPLIES & EQUIPMENT				
12.18.1 · Supplies	682.85	900.00	-217.15	75.9%
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	33.16	120.00	-86.84	27.6%
Total 12.18 · SUPPLIES & EQUIPMENT	1,258.70	1,271.00	-12.30	99.0%
12.19 · TELECOMMUNICATIONS				
12.19.1 · Verizon	466.13	600.00	-133.87	77.7%
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	916.13	1,725.00	-808.87	53.1%
12.21 · POSTAGE & FREIGHT	100.00	150.00	-50.00	66.7%
12.21.1 · ADVERTISING	55.38	100.00	-44.62	55.4%
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	777.01	1,500.00	-722.99	51.8%
Total 12 · GENERAL FUND DISBURSEMENTS	40,004.80	63,121.00	-23,116.20	63.4%
Total Expense	40,004.80	63,121.00	-23,116.20	63.4%
Net Ordinary Income	-27,278.58	-3,000.00	-24,278.58	909.3%
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	2,716.86	0.00	2,716.86	100.0%
70.15 · Books, Subs, Ref-Grants	4,649.51	0.00	4,649.51	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%
Total 70 · GRANT DISBURSEMENTS	10,864.81	0.00	10,864.81	100.0%
Total Other Expense	10,864.81	0.00	10,864.81	100.0%
Net Other Income	911.19	3,000.00	-2,088.81	30.4%
Net Income	-26,367.39	0.00	-26,367.39	100.0%

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Accrual Basis

Scio Memorial Library
GF Receipts
September 2025

	Type	Date	Num	Name	Memo	Account	Amount
Sep 25	Sales Receipt	09/11/2025	244	Sonya Cady	copies/faxes/etc	11.17.1 · Copies	8.50
Sep 25							8.50

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Accrual Basis

Scio Memorial Library

GF Expenses

September 2025

Type	Date	Num	Name	Memo	Account	Amount
Sep 25						
Check	09/04/2025	autopay	Verizon	Acct# 651-752-877-00001-98 585-593-4816	12.19.1 · Verizon	54.63
Check	09/04/2025	autopay	National Grid	Acct# 20610-00004	16.2.1 · National Grid	154.49
Bill	09/11/2025	20411...	Utica National Insurance Group	workers comp-5384196 10/1/2025-10/1/2026	12.03.3 · Payroll Insurance	385.00
Bill	09/11/2025	20411...	Utica National Insurance Group	commercial package-5398188 10/1/2025-10/1/2026	12.16.1 · Property Insurance	1,975.34
Bill	09/11/2025	20411...	Utica National Insurance Group	commercial package-5398188 10/1/2025-10/1/2026	12.25 · DIRECTOR AND OFFICER INSURAN...	249.00
Sales Receipt	09/11/2025	242	Genesee Library	FACEBOOK AD	12.21.1 · ADVERTISING	-22.23
Sales Receipt	09/11/2025	243	Genesee Library	FACEBOOK PROMOTION	12.21.1 · ADVERTISING	-7.71
Check	09/11/2025	autopay	National Fuel	000578149808	16.2.2 · National Fuel	23.44
General Journal	09/11/2025	Payroll	Diana M Depner	Gross Pay from Payroll Register	12.02.4 · Directors Assistant	310.00
General Journal	09/11/2025	Payroll	Raeanne J Smith	Gross Pay from Payroll Register	12.02.1 · Director	648.00
General Journal	09/11/2025	Payroll	Complete Payroll	225 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	-6.11
General Journal	09/11/2025	Payroll	Complete Payroll	553 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	81.04
General Journal	09/11/2025	Payroll	Complete Payroll	600 TOTAL from General Ledger By Item Report	12.02.6 · Payroll Accountant	55.74
General Journal	09/11/2025	Payroll	Complete Payroll	TOTAL from General Ledger By Item Report	12.03.1 · Simple IRA	-38.88
Credit Card Charge	09/12/2025		Amazon Marketplace		12.24.1 · Fund Raisers	32.14
Credit Card Credit	09/12/2025		Amazon Marketplace		12.24.1 · Fund Raisers	-32.14
Credit Card Charge	09/18/2025		Amazon Marketplace		12.18.1 · Supplies	14.38
General Journal	09/25/2025	Payroll	Diana M Depner	Gross Pay from Payroll Register	12.02.4 · Directors Assistant	310.00
General Journal	09/25/2025	Payroll	Raeanne J Smith	Gross Pay from Payroll Register	12.02.1 · Director	918.00
General Journal	09/25/2025	Payroll	Complete Payroll	225 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	-7.16
General Journal	09/25/2025	Payroll	Complete Payroll	553 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	101.70
General Journal	09/25/2025	Payroll	Complete Payroll	600 TOTAL from General Ledger By Item Report	12.02.6 · Payroll Accountant	55.74
General Journal	09/25/2025	Payroll	Complete Payroll	TOTAL from General Ledger By Item Report	12.03.1 · Simple IRA	-55.08
Check	09/25/2025	auto pay	National Financial Services LLC	IRA payment	12.03.1 · Simple IRA	1,218.65
Bill	09/30/2025	Septe...	Glenn L Smith	Bookkeeping	12.02.3 · Bookkeeping	165.00
Bill	09/30/2025	2917	DIFG Services	lawncare	12.23.2 · Grounds Keeping	180.00
Sep 25						6,762.98

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Accrual Basis

Scio Memorial Library
Grant Expenses
September 2025

Type	Date	Num	Name	Memo	Account	Amount
Sep 25						
Credit Card Charge	09/05/2025		Amazon Marketplace		70.10 · Program-Grants	77.94
Credit Card Charge	09/05/2025		OTC Brands Inc		70.10 · Program-Grants	126.16
Credit Card Charge	09/06/2025		Amazon Marketplace		70.10 · Program-Grants	362.17
Credit Card Charge	09/09/2025		Sylvox Outdoor TVs	Sylvox Outdoor TVs - Discover the Best Weatherproof TVs books	70.30 · Technology-Grants	2,532.13
Credit Card Charge	09/17/2025		Ingram Library Services		70.15 · Books, Subs, Ref-Grants	127.15
Credit Card Charge	09/18/2025		Amazon Marketplace		70.25 · Supplies-Grants	19.98
Credit Card Charge	09/18/2025		Amazon Marketplace		70.25 · Supplies-Grants	83.52
Sep 25						3,329.05