

Scio Memorial Library

Balance Sheet

As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Community Bank Ckg-374025	
10010 · Scio Memorial Library Ckg	35,789.99
10025 · Grants	663.56
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	80,440.77
Total Checking/Savings	80,440.77
Total Current Assets	80,440.77
TOTAL ASSETS	80,440.77
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	589.62
Total Accounts Payable	589.62
Credit Cards	
23005 · AMEX Amazon Bus Card-5-01001	393.55
Total Credit Cards	393.55
Total Current Liabilities	983.17
Total Liabilities	983.17
Equity	
30000 · Opening Balance Equity	49,377.71
32000 · Unrestricted Net Assets	15,381.72
Net Income	14,698.17
Total Equity	79,457.60
TOTAL LIABILITIES & EQUITY	80,440.77

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	605.00	400.00	205.00	151.3%
11.14.5 · Donations	3,773.70	500.00	3,273.70	754.7%
11.14.6 · LLSA Donation	1,529.00	1,435.00	94.00	106.6%
11.14.9 · Endowments	669.00	0.00	669.00	100.0%
Total 11.14 · TOTAL GIFTS & ENDOWMENTS	6,576.70	2,335.00	4,241.70	281.7%
11.15 · TOTAL FUND RAISING				
11.15	3,815.50	2,000.00	1,815.50	190.8%
11.17 · TOTAL LIBRARY CHARGES				
11.17.1 · Copies	58.55	50.00	8.55	117.1%
11.17.2 · Fines	10.89	0.00	10.89	100.0%
Total 11.17 · TOTAL LIBRARY CHARGES	69.44	50.00	19.44	138.9%
Total 11 · OPERATING FUNDS	65,631.64	58,751.00	6,880.64	111.7%
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	65,631.64	60,121.00	5,510.64	109.2%
Expense				
12 · GENERAL FUND DISBURSEMENTS				
12.02 · STAFF				
12.02.1 · Director	21,559.50	21,601.00	-41.50	99.8%
12.02.4 · Directors Assistant	7,649.26	10,334.00	-2,684.74	74.0%
12.03.1 · Simple IRA	492.89	959.00	-466.11	51.4%
12.03.2 · Payroll Tax	2,745.70	2,555.00	190.70	107.5%
12.03.3 · Payroll Insurance	162.62	600.00	-437.38	27.1%
12.02.3 · Bookkeeping	1,725.00	2,000.00	-275.00	86.3%
12.02.6 · Payroll Accountant	1,581.07	1,500.00	81.07	105.4%
12.05.2 · Conference, Convention, Meeting	122.50	300.00	-177.50	40.8%
Total 12.02 · STAFF	36,038.54	39,849.00	-3,810.46	90.4%
12.06 · PRINT MATERIALS EXPENDITURES				
12.06.2 · Books and Reference	394.75	2,812.00	-2,417.25	14.0%
12.06.3 · DVD/Video Games	182.46	200.00	-17.54	91.2%
Total 12.06 · PRINT MATERIALS EXPENDITURES	577.21	3,012.00	-2,434.79	19.2%
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	1,969.60	3,000.00	-1,030.40	65.7%
16.2.2 · National Fuel	677.77	1,500.00	-822.23	45.2%
16.2.3 · Scio Water & Prop Tax	344.89	500.00	-155.11	69.0%
16.2.4 · Garbage	360.00	400.00	-40.00	90.0%
Total 12.16.2 · Utilities	3,352.26	5,400.00	-2,047.74	62.1%
Total 12.16 · BUILDING O&M	5,327.60	8,400.00	-3,072.40	63.4%
12.18 · SUPPLIES & EQUIPMENT				
12.18.1 · Supplies	1,076.74	900.00	176.74	119.6%
12.18.2 · Technology	360.23	251.00	109.23	143.5%

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	1,570.12	1,271.00	299.12	123.5%
12.19 · TELECOMMUNICATIONS				
12.19.1 · Verizon	637.17	600.00	37.17	106.2%
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	1,312.17	1,725.00	-412.83	76.1%
12.21 · POSTAGE & FREIGHT	100.00	150.00	-50.00	66.7%
12.21.1 · ADVERTISING	73.72	100.00	-26.28	73.7%
12.23 · MAINTENANCE				
12.23.1 · General Maintenance	311.35	550.00	-238.65	56.6%
12.23.2 · Grounds Keeping	2,230.00	2,000.00	230.00	111.5%
Total 12.23 · MAINTENANCE	2,541.35	2,550.00	-8.65	99.7%
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	821.69	1,500.00	-678.31	54.8%
Total 12 · GENERAL FUND DISBURSEMENTS	51,595.40	63,121.00	-11,525.60	81.7%
Total Expense	51,595.40	63,121.00	-11,525.60	81.7%
Net Ordinary Income	14,036.24	-3,000.00	17,036.24	-467.9%
Other Income/Expense				
Other Income				
11.18 · GRANT INCOME				
11.18.1 · Grant Income	12,700.00	3,000.00	9,700.00	423.3%
Total 11.18 · GRANT INCOME	12,700.00	3,000.00	9,700.00	423.3%
Total Other Income	12,700.00	3,000.00	9,700.00	423.3%
Other Expense				
70 · GRANT DISBURSEMENTS				
70.10 · Program-Grants	3,013.64	0.00	3,013.64	100.0%
70.15 · Books, Subs, Ref-Grants	4,888.48	0.00	4,888.48	100.0%
70.25 · Supplies-Grants	144.46	0.00	144.46	100.0%
70.30 · Technology-Grants	3,536.44	0.00	3,536.44	100.0%
70.40 · Advert/Promo-Grants	455.05	0.00	455.05	100.0%
Total 70 · GRANT DISBURSEMENTS	12,038.07	0.00	12,038.07	100.0%
Total Other Expense	12,038.07	0.00	12,038.07	100.0%
Net Other Income	661.93	3,000.00	-2,338.07	22.1%
Net Income	14,698.17	0.00	14,698.17	100.0%

6:28 PM

01/06/26

Accrual Basis

Scio Memorial Library
GF Receipts
December 2025

Type	Date	Num	Name	Memo	Account	Amount
Dec 25						
Sales Receipt	12/02/2025	258	Sonya Cady	copies/faxes/etc	11.17.1 · Copies	9.50
Sales Receipt	12/02/2025	259	Brew Witches, Hart Comfort House	Donations	11.14.5 · Donations	100.00
Sales Receipt	12/18/2025	256	Sonya Cady	copies/faxes/etc	11.17.1 · Copies	17.50
Sales Receipt	12/18/2025	257	Moogan Foundation	Donations	11.14.5 · Donations	500.00
Sales Receipt	12/29/2025	260	Southern Tier Library System STLS	2025 LLSA 100%	11.14.6 · LLSA Donation	1,529.00
Sales Receipt	12/31/2025	253	Charity On Top Foundation, Inc	Donations	11.14.5 · Donations	75.65
Sales Receipt	12/31/2025	254	Sara Donlon	Donations	11.14.5 · Donations	300.00
Sales Receipt	12/31/2025	255	Richard & Kathleen Hollis	Donations	11.14.5 · Donations	20.00
Dec 25						2,551.65

6:29 PM

01/06/26

Accrual Basis

Scio Memorial Library

GF Expenses

December 2025

Type	Date	Num	Name	Memo	Account	Amount
Dec 25						
Check	12/02/2025	autopay	National Grid	Acct# 20610-00004	16.2.1 · National Grid	155.77
General Journal	12/04/2025	Payroll	Diana M Depner	Gross Pay from Payroll Register	12.02.4 · Directors Assistant	248.00
General Journal	12/04/2025	Payroll	Raeanne J Smith	Gross Pay from Payroll Register	12.02.1 · Director	972.00
General Journal	12/04/2025	Payroll	Complete Payroll	225 TOTAL from General Ledger By Item Report	12.03.3 · Payroll Insurance	-7.13
General Journal	12/04/2025	Payroll	Complete Payroll	553 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	99.52
General Journal	12/04/2025	Payroll	Complete Payroll	600 TOTAL from General Ledger By Item Report	12.02.6 · Payroll Accountant	55.74
General Journal	12/04/2025	Payroll	Complete Payroll	TOTAL from General Ledger By Item Report	12.03.1 · Simple IRA	-58.32
Check	12/04/2025	auto pay	National Financial Services LLC	IRA payment	12.03.1 · Simple IRA	87.48
Check	12/04/2025	autopay	Verizon	Acct# 651-752-877-00001-98 585-593-4816	12.19.1 · Verizon	55.21
Credit Card Charge	12/04/2025		Amazon Marketplace	my wild ride delivering the mail in appalachia	12.06.2 · Books and Reference	16.49
Credit Card Charge	12/04/2025		Amazon Marketplace	games and cards	12.27 · PROGRAMS-GF	87.90
Check	12/08/2025	autopay	National Fuel	000578149808	16.2.2 · National Fuel	37.34
Credit Card Charge	12/08/2025		Amazon Marketplace		12.18.1 · Supplies	18.29
Credit Card Charge	12/08/2025		Amazon Marketplace		12.18.1 · Supplies	47.27
Bill	12/09/2025	01294...	Raeanne Smith	REIMB: Shop N Save-baking ingredients for Christmas ev...	12.27 · PROGRAMS-GF	11.17
Credit Card Charge	12/13/2025		Ingram Library Services	books	12.06.2 · Books and Reference	197.77
General Journal	12/18/2025	Payroll	Raeanne J Smith	Gross Pay from Payroll Register	12.02.1 · Director	1,242.00
General Journal	12/18/2025	Payroll	Complete Payroll	225 TOTAL from General Ledger By Item Report	12.03.3 · Payroll Insurance	-6.02
General Journal	12/18/2025	Payroll	Complete Payroll	553 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	95.02
General Journal	12/18/2025	Payroll	Complete Payroll	600 TOTAL from General Ledger By Item Report	12.02.6 · Payroll Accountant	51.76
General Journal	12/18/2025	Payroll	Complete Payroll	TOTAL from General Ledger By Item Report	12.03.1 · Simple IRA	-74.52
Check	12/18/2025	auto pay	National Financial Services LLC	IRA payment	12.03.1 · Simple IRA	111.78
Bill	12/26/2025	07150	Scio Water	10/29/2025-12/23/2025	16.2.3 · Scio Water & Prop Tax	49.62
Bill	12/30/2025	2954	DLFG Services	snowblowing/salting: thru 12/15	12.23.2 · Grounds Keeping	405.00
Bill	12/31/2025	Dece...	Glenn L Smith	Bookkeeping	12.02.3 · Bookkeeping	135.00
General Journal	12/31/2025	Payroll	Raeanne J Smith	Gross Pay from Payroll Register	12.02.1 · Director	1,206.00
General Journal	12/31/2025	Payroll	Complete Payroll	225 TOTAL from General Ledger By Item Report	12.03.3 · Payroll Insurance	-4.68
General Journal	12/31/2025	Payroll	Complete Payroll	553 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	92.25
General Journal	12/31/2025	Payroll	Complete Payroll	600 TOTAL from General Ledger By Item Report	12.02.6 · Payroll Accountant	51.76
General Journal	12/31/2025	Payroll	Complete Payroll	TOTAL from General Ledger By Item Report	12.03.1 · Simple IRA	-72.36
General Journal	12/31/2025	adj gra...		adjust grant balance to Raeanne's grant income/expense ...	12.06.2 · Books and Reference	-210.82
General Journal	12/31/2025	adj gra...		adjust grant balance to Raeanne's grant income/expense ...	12.27 · PROGRAMS-GF	-155.63
General Journal	12/31/2025	adj gra...		adjust grant balance to Raeanne's grant income/expense ...	12.21.1 · ADVERTISING	-144.46
General Journal	12/31/2025	adj gra...		adjust grant balance to Raeanne's grant income/expense ...	12.18.2 · Technology	-182.46
Dec 25						4,613.74

6:29 PM

01/06/26

Accrual Basis

Scio Memorial Library
Grant Expenses
December 2025

Type	Date	Num	Name	Memo	Account	Amount
Dec 25						
General Journal	12/31/2025	adj grants		adjust grant balance to Raeanne's grant income/expense worksheet	70.15 · Books, Subs, Ref-Grants	210.82
General Journal	12/31/2025	adj grants		adjust grant balance to Raeanne's grant income/expense worksheet	70.10 · Program-Grants	155.63
General Journal	12/31/2025	adj grants		adjust grant balance to Raeanne's grant income/expense worksheet	70.40 · Advert/Promo-Grants	144.46
General Journal	12/31/2025	adj grants		adjust grant balance to Raeanne's grant income/expense worksheet	70.30 · Technology-Grants	182.46
Dec 25						693.37