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Accrual Basis

Scio Memorial Library

Balance Sheet

As of February 28, 2026

	Feb 28, 26
ASSETS	
Current Assets	
Checking/Savings	
10000 · Community Bank Ckg-374025	
10010 · Scio Memorial Library Ckg	23,129.69
10025 · Grants	410.27
10100 · Scio Alumni Association Reserve	683.92
10250 · Scio Library Reserve Fund	2,956.30
10900 · Scio Library Appropriated Fund	5,347.00
Total 10000 · Community Bank Ckg-374025	32,527.18
10500 · CBNA CD	
10501 · CBNA CD-0675	20,000.00
10502 · CBNA CD-0676	10,000.00
10503 · CBNA CD-0677	5,000.00
Total 10500 · CBNA CD	35,000.00
Total Checking/Savings	67,527.18
Total Current Assets	67,527.18
TOTAL ASSETS	67,527.18
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	105.00
Total Accounts Payable	105.00
Credit Cards	
23005 · AMEX Amazon Bus Card-5-01001	669.69
Total Credit Cards	669.69
Total Current Liabilities	774.69
Total Liabilities	774.69
Equity	
30000 · Opening Balance Equity	49,377.71
32000 · Unrestricted Net Assets	29,854.89
Net Income	-12,480.11
Total Equity	66,752.49
TOTAL LIABILITIES & EQUITY	67,527.18

Scio Memorial Library

Profit & Loss Budget vs. Actual

January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
11 · OPERATING FUNDS				
11.02 · TOTAL LOCAL PUBLIC FUNDS				
11.2.2 · Town Taxes	0.00	10,250.00	-10,250.00	0.0%
11.2.3 · School District	0.00	48,509.00	-48,509.00	0.0%
Total 11.02 · TOTAL LOCAL PUBLIC FUNDS	0.00	58,759.00	-58,759.00	0.0%
11.14 · TOTAL GIFTS & ENDOWMENTS				
11.14.2 · Memorials	0.00	400.00	-400.00	0.0%
11.14.5 · Donations	30.00	560.00	-530.00	5.4%
11.14.6 · LLSA Donation	0.00	1,435.00	-1,435.00	0.0%
Total 11.14 · TOTAL GIFTS & ENDOWMENTS	30.00	2,395.00	-2,365.00	1.3%
11.15 · TOTAL FUND RAISING				
11.15.9 · Other	0.00	2,000.00	-2,000.00	0.0%
Total 11.15 · TOTAL FUND RAISING	0.00	2,000.00	-2,000.00	0.0%
Total 11 · OPERATING FUNDS	30.00	63,154.00	-63,124.00	0.0%
46400 · Other Types of Income				
46430 · Miscellaneous Revenue	0.00	1,255.00	-1,255.00	0.0%
Total 46400 · Other Types of Income	0.00	1,255.00	-1,255.00	0.0%
Total Income	30.00	64,409.00	-64,379.00	0.0%
Expense				
12 · GENERAL FUND DISBURSEMENTS				
12.02 · STAFF				
12.02.1 · Director	4,000.00	24,200.00	-20,200.00	16.5%
12.02.4 · Directors Assistant	1,120.00	10,400.00	-9,280.00	10.8%
12.03.1 · Simple IRA	228.54	1,038.00	-809.46	22.0%
12.03.2 · Payroll Taxes	519.68	2,851.00	-2,331.32	18.2%
12.03.3 · Comp/Disab/FML	-31.31	1,911.00	-1,942.31	-1.6%
12.02.3 · Bookkeeping	300.00	2,000.00	-1,700.00	15.0%
12.02.6 · Payroll Accountant	362.10	2,000.00	-1,637.90	18.1%
12.05.1 · Travel	0.00	300.00	-300.00	0.0%
12.05.2 · Conference, Convention, Meeting	30.00	0.00	30.00	100.0%
Total 12.02 · STAFF	6,529.01	44,700.00	-38,170.99	14.6%
12.06 · PRINT MATERIALS EXPENDITURES				
12.06.2 · Books and Reference	771.33	3,000.00	-2,228.67	25.7%
12.06.3 · DVD/Video Games	0.00	200.00	-200.00	0.0%
Total 12.06 · PRINT MATERIALS EXPENDITURES	771.33	3,200.00	-2,428.67	24.1%
12.16 · BUILDING O&M				
12.16.1 · Property Insurance	0.00	2,600.00	-2,600.00	0.0%
12.16.2 · Utilities				
16.2.1 · National Grid	462.02	2,300.00	-1,837.98	20.1%
16.2.2 · National Fuel	196.61	1,000.00	-803.39	19.7%
16.2.3 · Scio Water & Prop Tax	84.26	500.00	-415.74	16.9%
16.2.4 · Garbage	360.00	450.00	-90.00	80.0%
Total 12.16.2 · Utilities	1,102.89	4,250.00	-3,147.11	26.0%
Total 12.16 · BUILDING O&M	1,102.89	6,850.00	-5,747.11	16.1%
12.18 · SUPPLIES & EQUIPMENT				
12.18.1 · Supplies	146.19	900.00	-753.81	16.2%
12.18.2 · Technology	0.00	200.00	-200.00	0.0%
12.18.3 · Subscriptions	23.19	120.00	-96.81	19.3%
Total 12.18 · SUPPLIES & EQUIPMENT	169.38	1,220.00	-1,050.62	13.9%
12.19 · TELECOMMUNICATIONS				
12.19.1 · Verizon	106.37	700.00	-593.63	15.2%
12.19.4 · STLS Internet	0.00	1,600.00	-1,600.00	0.0%
Total 12.19 · TELECOMMUNICATIONS	106.37	2,300.00	-2,193.63	4.6%
12.21 · POSTAGE & FREIGHT	0.00	150.00	-150.00	0.0%
12.21.1 · ADVERTISING	0.00	125.00	-125.00	0.0%
12.23 · MAINTENANCE				
12.23.1 · General Maintenance	0.00	550.00	-550.00	0.0%

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Accrual Basis

Scio Memorial Library
Profit & Loss Budget vs. Actual
 January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
12.23.2 · Grounds Keeping	0.00	2,200.00	-2,200.00	0.0%
Total 12.23 · MAINTENANCE	0.00	2,750.00	-2,750.00	0.0%
12.24 · Other Expenses				
12.24.1 · Fund Raisers	0.00	600.00	-600.00	0.0%
Total 12.24 · Other Expenses	0.00	600.00	-600.00	0.0%
12.26 · STLS Cost Share	2,895.03	4,014.00	-1,118.97	72.1%
12.27 · PROGRAMS-GF	682.81	1,500.00	-817.19	45.5%
Total 12 · GENERAL FUND DISBURSEMENTS	12,256.82	67,409.00	-55,152.18	18.2%
Total Expense	12,256.82	67,409.00	-55,152.18	18.2%
Net Ordinary Income	-12,226.82	-3,000.00	-9,226.82	407.6%
Other Income/Expense				
Other Income				
11.18 · GRANT INCOME				
11.18.1 · Grant Income	500.00	3,000.00	-2,500.00	16.7%
Total 11.18 · GRANT INCOME	500.00	3,000.00	-2,500.00	16.7%
Total Other Income	500.00	3,000.00	-2,500.00	16.7%
Other Expense				
70 · GRANT DISBURSEMENTS				
70.60 · General Maintenance-Grants	753.29	0.00	753.29	100.0%
Total 70 · GRANT DISBURSEMENTS	753.29	0.00	753.29	100.0%
Total Other Expense	753.29	0.00	753.29	100.0%
Net Other Income	-253.29	3,000.00	-3,253.29	-8.4%
Net Income	-12,480.11	0.00	-12,480.11	100.0%

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Accrual Basis

Scio Memorial Library
GF Expenses
February 2026

Type	Date	Num	Name	Memo	Account	Amount
Feb 26						
Credit Card Charge	02/01/2026	19919276	Ollies Outlet	supplies	12.18.1 · Supplies	4.63
Check	02/03/2026	autopay	National Grid	Acct# 20610-00004	16.2.1 · National Grid	236.95
Check	02/04/2026	autopay	Verizon	Acct# 651-752-877-00001-98 585-593-4816	12.19.1 · Verizon	53.45
Credit Card Charge	02/10/2026	112-7920346	Amazon Marketplace	A Breath of Jasmine	12.06.2 · Books and Reference	15.99
Credit Card Charge	02/10/2026	112-7920346	Amazon Marketplace	bookmarks, magnets	12.27 · PROGRAMS-GF	204.73
Bill	02/12/2026	5302	Southern Tier Library System	GoDaddy domain renewal	12.18.3 · Subscriptions	23.19
Check	02/12/2026	auto pay	National Financial Services LLC	IRA payment	12.03.1 · Simple IRA	77.40
General Journal	02/12/2026	Payroll	Carrie Jeffers	Gross Pay from Payroll Register	12.02.4 · Directors Assistant	320.00
General Journal	02/12/2026	Payroll	Raeanne J Smith	Gross Pay from Payroll Register	12.02.1 · Director	860.00
General Journal	02/12/2026	Payroll	Complete Payroll	225 TOTAL from General Ledger By Item Report	12.03.3 · Comp/Disab/FML	-7.50
General Journal	02/12/2026	Payroll	Complete Payroll	553 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Taxes	119.76
General Journal	02/12/2026	Payroll	Complete Payroll	600 TOTAL from General Ledger By Item Report	12.02.6 · Payroll Accountant	58.53
General Journal	02/12/2026	Payroll	Complete Payroll	TOTAL from General Ledger By Item Report	12.03.1 · Simple IRA	-51.60
Check	02/13/2026	autopay	National Fuel	000578149808	16.2.2 · National Fuel	106.42
Check	02/26/2026	auto pay	National Financial Services LLC	IRA payment	12.03.1 · Simple IRA	72.00
General Journal	02/26/2026	Payroll	Carrie Jeffers	Gross Pay from Payroll Register	12.02.4 · Directors Assistant	320.00
General Journal	02/26/2026	Payroll	Raeanne J Smith	Gross Pay from Payroll Register	12.02.1 · Director	800.00
General Journal	02/26/2026	Payroll	Complete Payroll	225 TOTAL from General Ledger By Item Report	12.03.3 · Comp/Disab/FML	-7.24
General Journal	02/26/2026	Payroll	Complete Payroll	553 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Taxes	113.68
General Journal	02/26/2026	Payroll	Complete Payroll	600 TOTAL from General Ledger By Item Report	12.02.6 · Payroll Accountant	58.53
General Journal	02/26/2026	Payroll	Complete Payroll	TOTAL from General Ledger By Item Report	12.03.1 · Simple IRA	-48.00
Bill	02/28/2026	February	Glenn L Smith	Bookkeeping	12.02.3 · Bookkeeping	105.00
Feb 26						3,435.92

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Accrual Basis

Scio Memorial Library
Grant Expenses
February 2026

	Type	Date	Num	Name	Memo	Account	Amount
Feb 26	Check	02/19/2026	5755	Five Stones Services	manley grant funds from last year that were not spent	70.60 · General Maintenance-Grants	753.29
Feb 26							753.29