Scio Memorial Library
Balance Sheet
As of July 31, 2025

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Community Bank Ckg-374025	
10010 · Scio Memorial Library Ckg	4,355.29
10025 · Grants	2,128.33
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	50,470.84
Total Checking/Savings	50,470.84
Total Current Assets	50,470.84
TOTAL ASSETS	**50,470.84**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	75.00
Total Accounts Payable	75.00
Credit Cards	
23005 · AMEX Amazon Bus Card-5-01001	598.40
Total Credit Cards	598.40
Total Current Liabilities	673.40
Total Liabilities	673.40
Equity	
30000 · Opening Balance Equity	49,377.71
32000 · Unrestricted Net Assets	15,381.72
Net Income	-14,961.99
Total Equity	49,797.44
TOTAL LIABILITIES & EQUITY	**50,470.84**

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%
Total 11.14 · TOTAL GIFTS & ENDOWMENTS	1,769.78	2,335.00	-565.22	75.8%
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	12,048.72	58,751.00	-46,702.28	20.5%
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	12,048.72	60,121.00	-48,072.28	20.0%
Expense				
12 · GENERAL FUND DISBURSEMENTS				
12.02 · STAFF				
12.02.1 · Director	11,974.50	21,601.00	-9,626.50	55.4%
12.02.4 · Directors Assistant	4,971.63	10,334.00	-5,362.37	48.1%
12.03.1 · Simple IRA	-627.75	959.00	-1,586.75	-65.5%
12.03.2 · Payroll Tax	1,874.04	2,555.00	-680.96	73.3%
12.03.3 · Payroll Insurance	-306.04	600.00	-906.04	-51.0%
12.02.3 · Bookkeeping	1,185.00	2,000.00	-815.00	59.3%
12.02.6 · Payroll Accountant	970.39	1,500.00	-529.61	64.7%
12.05.2 · Conference, Convention, Meeting	43.40	300.00	-256.60	14.5%
Total 12.02 · STAFF	20,085.17	39,849.00	-19,763.83	50.4%
12.06 · PRINT MATERIALS EXPENDITURES				
12.06.2 · Books, Subscriptions, Reference	414.48	2,812.00	-2,397.52	14.7%
12.06.3 · DVD/Video Games	0.00	200.00	-200.00	0.0%
Total 12.06 · PRINT MATERIALS EXPENDITURES	414.48	3,012.00	-2,597.52	13.8%
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	1,150.28	3,000.00	-1,849.72	38.3%
16.2.2 · National Fuel	543.75	1,500.00	-956.25	36.3%
16.2.3 · Scio Water	192.41	500.00	-307.59	38.5%
16.2.4 · Garbage	360.00	400.00	-40.00	90.0%
Total 12.16.2 · Utilities	2,246.44	5,400.00	-3,153.56	41.6%
Total 12.16 · BUILDING O&M	2,246.44	8,400.00	-6,153.56	26.7%
12.18 · SUPPLIES & EQUIPMENT				
12.18.1 · Supplies	653.61	900.00	-246.39	72.6%
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	9.99	120.00	-110.01	8.3%
Total 12.18 · SUPPLIES & EQUIPMENT	663.60	1,271.00	-607.40	52.2%
12.19 · TELECOMMUNICATIONS				
12.19.1 · Verizon	358.70	600.00	-241.30	59.8%
12.19.2 · Clear Ive	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	808.70	1,725.00	-916.30	46.9%
12.21 · POSTAGE & FREIGHT	200.00	150.00	50.00	133.3%
12.21.1 · ADVERTISING	0.00	100.00	-100.00	0.0%
12.23 · MAINTENANCE				
12.23.1 · General Maintenance	46.92	550.00	-503.08	8.5%
12.23.2 · Grounds Keeping	1,060.00	2,000.00	-940.00	53.0%
Total 12.23 · MAINTENANCE	1,106.92	2,550.00	-1,443.08	43.4%
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	629.73	1,500.00	-870.27	42.0%
Total 12 · GENERAL FUND DISBURSEMENTS	29,139.04	63,121.00	-33,981.96	46.2%
Total Expense	29,139.04	63,121.00	-33,981.96	46.2%
Net Ordinary Income	-17,090.32	-3,000.00	-14,090.32	569.7%
Other Income/Expense				
Other Income				
11.18 · GRANT INCOME				
11.18.1 · Grant Income	8,245.00	3,000.00	5,245.00	274.8%
Total 11.18 · GRANT INCOME	8,245.00	3,000.00	5,245.00	274.8%
Total Other Income	8,245.00	3,000.00	5,245.00	274.8%
Other Expense				
70 · GRANT DISBURSEMENTS				
70.10 · Program-Grants	2,129.60	0.00	2,129.60	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	6,116.67	0.00	6,116.67	100.0%
Total Other Expense	6,116.67	0.00	6,116.67	100.0%
Net Other Income	2,128.33	3,000.00	-871.67	70.9%
Net Income	**-14,961.99**	**0.00**	**-14,961.99**	**100.0%**

Scio Memorial Library
GF Receipts
July 2025

	Type	Date	Num	Name	Memo	Account	Amount
Jul 25							
	Sales Receipt	07/24/2025	240	Anonymous	Donation jar	11.14.5 · Donations	116.49
Jul 25							**116.49**

Scio Memorial Library
GF Expenses
July 2025

Type	Date	Num	Name	Memo	Account	Amount
Jul 25						
General Journal	07/03/2025	Payroll	Diana M Depner	Gross Pay from Payroll Register	12.02.4 · Directors Assistant	310.00
General Journal	07/03/2025	Payroll	Raeanne J Smith	Gross Pay from Payroll Register	12.02.1 · Director	720.00
General Journal	07/03/2025	Payroll	Complete Payroll	225 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	-6.39
General Journal	07/03/2025	Payroll	Complete Payroll	553 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	104.55
General Journal	07/03/2025	Payroll	Complete Payroll	600 TOTAL from General Ledger By Item Report	12.02.6 · Payroll Accountant	61.24
General Journal	07/03/2025	Payroll	Complete Payroll	TOTAL from General Ledger By Item Report	12.03.1 · Simple IRA	-43.20
General Journal	07/03/2025	Payroll	Complete Payroll	difference from 200 TOTAL from General Ledger By Item Re...	12.03.2 · Payroll Tax	0.01
Check	07/03/2025	autopay	National Grid	Acct# 20610-00004	16.2.1 · National Grid	156.91
Check	07/07/2025	autopay	Verizon	Acct# 651-752-877-00001-98 585-593-4816	12.19.1 · Verizon	53.40
Credit Card Charge	07/10/2025		United States Postal Service		12.21 · POSTAGE & FREIGHT	100.00
Credit Card Charge	07/14/2025		Amazon Prime		12.18.3 · Subscriptions	9.99
Check	07/14/2025	autopay	National Fuel	000578149808	16.2.2 · National Fuel	34.93
General Journal	07/17/2025	Payroll	Diana M Depner	Gross Pay from Payroll Register	12.02.4 · Directors Assistant	372.00
General Journal	07/17/2025	Payroll	Raeanne J Smith	Gross Pay from Payroll Register	12.02.1 · Director	729.00
General Journal	07/17/2025	Payroll	Complete Payroll	225 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	-6.67
General Journal	07/17/2025	Payroll	Complete Payroll	553 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	111.75
General Journal	07/17/2025	Payroll	Complete Payroll	600 TOTAL from General Ledger By Item Report	12.02.6 · Payroll Accountant	55.74
General Journal	07/17/2025	Payroll	Complete Payroll	TOTAL from General Ledger By Item Report	12.03.1 · Simple IRA	-43.74
General Journal	07/31/2025	Payroll	Diana M Depner	Gross Pay from Payroll Register	12.02.4 · Directors Assistant	310.00
General Journal	07/31/2025	Payroll	Raeanne J Smith	Gross Pay from Payroll Register	12.02.1 · Director	729.00
General Journal	07/31/2025	Payroll	Complete Payroll	225 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	-6.43
General Journal	07/31/2025	Payroll	Complete Payroll	553 TOTAL from General Ledger By Item Report	12.03.2 · Payroll Tax	105.46
General Journal	07/31/2025	Payroll	Complete Payroll	600 TOTAL from General Ledger By Item Report	12.02.6 · Payroll Accountant	55.74
General Journal	07/31/2025	Payroll	Complete Payroll	TOTAL from General Ledger By Item Report	12.03.1 · Simple IRA	-43.74
Bill	07/31/2025	July	Glenn L Smith	Bookkeeping	12.02.3 · Bookkeeping	75.00
Jul 25						**3,944.55**

Scio Memorial Library
Grant Receipts
July 2025

Type	Date	Num	Name	Memo	Account	Amount
Jul 25						
Sales Receipt	07/09/2025	238	Allegany County Area Foundation	CARTER	11.18.1 · Grant Income	500.00
Sales Receipt	07/24/2025	239	Allegany County Area Foundation	annual withdrawal	11.18.1 · Grant Income	669.00
Jul 25						**1,169.00**

Scio Memorial Library
Grant Expenses
July 2025

Type	Date	Num	Name	Memo	Account	Amount
Jul 25						
Credit Card Charge	07/10/2025		Dollar General		70.10 · Program-Grants	20.53
Credit Card Charge	07/15/2025		Tops Market		70.10 · Program-Grants	9.69
Jul 25						**30.22**