

The Castleton Public Library  
**Balance Sheet**  
As of September 30, 2014

	<u>Sep 30, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
200.1 - Citizens Money Market	177,942.73
200.2 - Citizens Checking Account	1,769.58
200.3 - First Niagara Money Market	4,503.29
200.9 - Petty Cash	50.00
Total Checking/Savings	<u>184,265.60</u>
Total Current Assets	<u>184,265.60</u>
<b>TOTAL ASSETS</b>	<b><u>184,265.60</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
600 - Accounts Payable	43,687.79
Total Accounts Payable	<u>43,687.79</u>
Other Current Liabilities	
601 - Accrued Liabilities	1,014.37
Total Other Current Liabilities	<u>1,014.37</u>
Total Current Liabilities	<u>44,702.16</u>
Total Liabilities	44,702.16
Equity	
917 - Unassigned Fund Balance	168,865.67
Net Income	<u>-29,302.23</u>
Total Equity	<u>139,563.44</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>184,265.60</u></b>

The Castleton Public Library  
**Profit & Loss**  
 September 2014

	<u>Sep 14</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
2701 · Refunds of Prior Years' Expendi	20.00
2082 · Library Charges	
2082.1 · Library Fines & Fees	
2082.11 · Fines	119.95
2082.13 · Copies, Prints and Faxes	51.10
<b>Total 2082.1 · Library Fines &amp; Fees</b>	<u>171.05</u>
<b>Total 2082 · Library Charges</b>	171.05
2760 · Library System Grants	
2760.1 · LLSA and ERATE (UHLS)	1,145.00
<b>Total 2760 · Library System Grants</b>	<u>1,145.00</u>
2705 · Gifts & Donations	2.05
2401 · Interest & Earnings	5.48
<b>Total Income</b>	<u>1,343.58</u>
<b>Gross Profit</b>	1,343.58
<b>Expense</b>	
7410.1 · Personal Services	
7410.11 · Employee Gross Wages	5,321.40
9000 · Employee - Benefits	
9030.8 · Social Security/Medicare	405.42
9060.8 · Health Insurance	
9060.81 · HRA Funding	600.00
9060.8 · Health Insurance - Other	516.79
<b>Total 9060.8 · Health Insurance</b>	<u>1,116.79</u>
<b>Total 9000 · Employee - Benefits</b>	<u>1,522.21</u>
<b>Total 7410.1 · Personal Services</b>	6,843.61
7410.4 · Contractual Expenses	
7410.4B · Library Materials	
74104B2 · Electronic Content	300.22
74104B1 · DVDs	77.93
7410.4B · Library Materials - Other	940.42
<b>Total 7410.4B · Library Materials</b>	<u>1,318.57</u>
7410.4C · Equipment/Technology	87.88
7410.41 · Operations and Administrative	
7410.4G · Postage	6.19
7410.4H · Telephone/Data Links	85.63
7410.4J · Professional Services	16.02
<b>Total 7410.41 · Operations and Administrative</b>	<u>107.84</u>
7410.4K · Miscellaneous	2.00
<b>Total 7410.4 · Contractual Expenses</b>	<u>1,516.29</u>
7410.2 · Equipment & Capital Outlay	
7410.2A · Renovation of Library Space	6,020.56
7410.2 · Equipment & Capital Outlay - Other	229.99
<b>Total 7410.2 · Equipment &amp; Capital Outlay</b>	<u>6,250.55</u>
<b>Total Expense</b>	<u>14,610.45</u>
<b>Net Ordinary Income</b>	<u>-13,266.87</u>
<b>Net Income</b>	<u><u>-13,266.87</u></u>

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The Castleton Public Library  
Reconciliation Detail

200.1 - Citizens Money Market, Period Ending 09/30/2014

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						180,085.52
<b>Cleared Transactions</b>						
<b>Checks and Payments - 3 items</b>						
Transfer	9/4/2014			X	-2,500.00	-2,500.00
Transfer	9/11/2014			X	-3,500.00	-6,000.00
Check	9/30/2014			X	-2.00	-6,002.00
Total Checks and Payments					-6,002.00	-6,002.00
<b>Deposits and Credits - 5 items</b>						
Deposit	9/3/2014			X	1,229.20	1,229.20
Deposit	9/10/2014			X	2,551.28	3,780.48
Deposit	9/19/2014			X	42.00	3,822.48
Deposit	9/26/2014			X	31.25	3,853.73
Deposit	9/30/2014			X	5.48	3,859.21
Total Deposits and Credits					3,859.21	3,859.21
Total Cleared Transactions					-2,142.79	-2,142.79
Cleared Balance					-2,142.79	177,942.73
Register Balance as of 09/30/2014					-2,142.79	177,942.73
<b>New Transactions</b>						
<b>Checks and Payments - 1 item</b>						
Transfer	10/2/2014				-14,000.00	-14,000.00
Total Checks and Payments					-14,000.00	-14,000.00
<b>Deposits and Credits - 1 item</b>						
Deposit	10/2/2014				35.45	35.45
Total Deposits and Credits					35.45	35.45
Total New Transactions					-13,964.55	-13,964.55
<b>Ending Balance</b>					<b>-16,107.34</b>	<b>163,978.18</b>

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The Castleton Public Library  
Reconciliation Detail

200.2 - Citizens Checking Account, Period Ending 09/30/2014

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						5,714.78
<b>Cleared Transactions</b>						
<b>Checks and Payments - 28 items</b>						
Check	8/28/2014	1599	Chrissie Morrison	X	-75.00	-75.00
Check	8/29/2014	DEBIT	USPS	X	-1.61	-76.61
Bill Pmt -Check	9/2/2014	1605	De/Mar Wholesale F...	X	-2,000.00	-2,076.61
Bill Pmt -Check	9/2/2014	1602	Brodart	X	-151.78	-2,228.39
Bill Pmt -Check	9/2/2014	1601	MPLC	X	-111.65	-2,340.04
Bill Pmt -Check	9/2/2014	1603	Brodart	X	-108.27	-2,448.31
Bill Pmt -Check	9/2/2014	1604	UHLS	X	-92.85	-2,541.16
Bill Pmt -Check	9/2/2014	1600	Eastern Managed Pr...	X	-38.39	-2,579.55
Check	9/4/2014	1606	Wolberg Lighting	X	-2,763.00	-5,342.55
Check	9/9/2014	DEBIT	Amazon LLC	X	-23.99	-5,366.54
Check	9/11/2014	1607	F. Palladino	X	-3,175.00	-8,541.54
Check	9/11/2014	DEBIT	U-Haul Moving and ...	X	-137.25	-8,678.79
Bill Pmt -Check	9/12/2014	1608	PODS	X	-186.77	-8,865.56
Check	9/12/2014	DEBIT	U-Haul Moving and ...	X	-105.80	-8,971.36
Check	9/13/2014	DEBIT	U-Haul Moving and ...	X	-95.56	-9,066.92
Bill Pmt -Check	9/16/2014	1616	Brodart	X	-108.07	-9,174.99
Bill Pmt -Check	9/16/2014	1617	Brodart	X	-87.82	-9,262.81
Bill Pmt -Check	9/16/2014	1610	Time Warner Cable	X	-85.63	-9,348.44
Bill Pmt -Check	9/16/2014	1613	Demco	X	-70.66	-9,419.10
Bill Pmt -Check	9/16/2014	1609	U.S. Bank	X	-66.64	-9,485.74
Bill Pmt -Check	9/16/2014	1611	Staples	X	-55.47	-9,541.21
Bill Pmt -Check	9/16/2014	1612	Center Point	X	-54.74	-9,595.95
Bill Pmt -Check	9/16/2014	1615	Recorded Books, LLC	X	-35.09	-9,631.04
Bill Pmt -Check	9/16/2014	1614	UHLS	X	-16.02	-9,647.06
Check	9/29/2014	DEBIT	USPS	X	-3.17	-9,650.23
Bill Pmt -Check	9/30/2014	DEBIT	Amazon LLC	X	-229.99	-9,880.22
Bill Pmt -Check	9/30/2014	DEBIT	Amazon LLC	X	-121.37	-10,001.59
Bill Pmt -Check	9/30/2014	DEBIT	Amazon LLC	X	-73.92	-10,075.51
Total Checks and Payments					-10,075.51	-10,075.51
<b>Deposits and Credits - 3 items</b>						
Transfer	9/4/2014			X	2,500.00	2,500.00
Transfer	9/11/2014			X	3,500.00	6,000.00
Deposit	9/15/2014			X	133.33	6,133.33
Total Deposits and Credits					6,133.33	6,133.33
Total Cleared Transactions					-3,942.18	-3,942.18
Cleared Balance					-3,942.18	1,772.60
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 1 item</b>						
Check	9/30/2014	DEBIT	USPS		-3.02	-3.02
Total Checks and Payments					-3.02	-3.02
Total Uncleared Transactions					-3.02	-3.02
Register Balance as of 09/30/2014					-3,945.20	1,769.58

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The Castleton Public Library  
Reconciliation Detail

200.2 - Citizens Checking Account, Period Ending 09/30/2014

Type	Date	Num	Name	Clr	Amount	Balance
<b>New Transactions</b>						
<b>Checks and Payments - 2 items</b>						
Bill Pmt -Check	10/2/2014	1619	Brodart		-122.34	-122.34
Bill Pmt -Check	10/2/2014	1618	Eastern Managed Pr...		-21.24	-143.58
Total Checks and Payments					-143.58	-143.58
<b>Deposits and Credits - 2 items</b>						
Deposit	10/2/2014				13.98	13.98
Transfer	10/2/2014				14,000.00	14,013.98
Total Deposits and Credits					14,013.98	14,013.98
Total New Transactions					13,870.40	13,870.40
<b>Ending Balance</b>					<b>9,925.20</b>	<b>15,639.98</b>

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The Castleton Public Library  
Reconciliation Detail

200.3 - First Niagara Money Market, Period Ending 09/30/2014

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						11,346.90
<b>Cleared Transactions</b>						
<b>Checks and Payments - 4 items</b>						
Check	9/12/2014	9-12 PR	Village of Castleton	X	-3,095.35	-3,095.35
Check	9/12/2014	Vouch...	Village of Castleton	X	-600.00	-3,695.35
Check	9/12/2014	Vouch...	Village of Castleton	X	-516.79	-4,212.14
Check	9/26/2014	9-26 PR	Village of Castleton	X	-2,631.47	-6,843.61
Total Checks and Payments					-6,843.61	-6,843.61
Total Cleared Transactions					-6,843.61	-6,843.61
Cleared Balance					-6,843.61	4,503.29
Register Balance as of 09/30/2014					-6,843.61	4,503.29
<b>Ending Balance</b>					<b>-6,843.61</b>	<b>4,503.29</b>

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The Castleton Public Library  
**Check Detail**  
September 2014

Type	Num	Date	Name	Account	Paid Amount	Original Amo...
Check		9/30/2014		200.1 - Citizens Money Market		-2.00
				7410.4K - Miscellaneous	-2.00	2.00
TOTAL					-2.00	2.00
Check	DEBIT	9/9/2014	Amazon LLC	200.2 - Citizens Checking Account		-23.99
				7410.4B - Library Materials	-23.99	23.99
TOTAL					-23.99	23.99
Check	DEBIT	9/11/2014	U-Haul Moving a...	200.2 - Citizens Checking Account		-137.25
				7410.2A - Renovation of Library Space	-137.25	137.25
TOTAL					-137.25	137.25
Check	DEBIT	9/12/2014	U-Haul Moving a...	200.2 - Citizens Checking Account		-105.80
				7410.2A - Renovation of Library Space	-105.80	105.80
TOTAL					-105.80	105.80
Check	DEBIT	9/13/2014	U-Haul Moving a...	200.2 - Citizens Checking Account		-95.56
				7410.2A - Renovation of Library Space	-95.56	95.56
TOTAL					-95.56	95.56
Check	DEBIT	9/29/2014	USPS	200.2 - Citizens Checking Account		-3.17
				7410.4G - Postage	-3.17	3.17
TOTAL					-3.17	3.17
Bill Pmt -Check	DEBIT	9/30/2014	Amazon LLC	200.2 - Citizens Checking Account		-121.37
Bill	1156107891...	9/29/2014		7410.4B - Library Materials	-121.37	121.37
TOTAL					-121.37	121.37
Bill Pmt -Check	DEBIT	9/30/2014	Amazon LLC	200.2 - Citizens Checking Account		-73.92
Bill	1140094309...	9/29/2014		74104B1 - DVDs	-59.94	59.94
				7410.4B - Library Materials	-13.98	13.98
TOTAL					-73.92	73.92
Bill Pmt -Check	DEBIT	9/30/2014	Amazon LLC	200.2 - Citizens Checking Account		-229.99
Bill	1145784012...	9/24/2014		7410.2 - Equipment & Capital Outlay	-229.99	229.99
TOTAL					-229.99	229.99
Check	DEBIT	9/30/2014	USPS	200.2 - Citizens Checking Account		-3.02
				7410.4G - Postage	-3.02	3.02
TOTAL					-3.02	3.02
Check	9-12 PR	9/12/2014	Village of Castlet...	200.3 - First Niagara Money Market		-3,095.35
				7410.11 - Employee Gross Wages	-1,223.36	1,223.36
				7410.11 - Employee Gross Wages	-1,652.78	1,652.78
				9030.8 - Social Security/Medicare	-219.21	219.21
TOTAL					-3,095.35	3,095.35

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The Castleton Public Library  
**Check Detail**  
September 2014

Type	Num	Date	Name	Account	Paid Amount	Original Amo...
<b>Check</b>	<b>9-26 PR</b>	<b>9/26/2014</b>	<b>Village of Castlet...</b>	<b>200.3 - First Niagara Money Market</b>		<b>-2,631.47</b>
				7410.11 · Employee Gross Wages	-1,652.78	1,652.78
				7410.11 · Employee Gross Wages	-792.48	792.48
				9030.8 · Social Security/Medicare	-186.21	186.21
TOTAL					-2,631.47	2,631.47
<b>Check</b>	<b>Voucher 173</b>	<b>9/12/2014</b>	<b>Village of Castlet...</b>	<b>200.3 - First Niagara Money Market</b>		<b>-516.79</b>
				9060.8 · Health Insurance	-516.79	516.79
TOTAL					-516.79	516.79
<b>Check</b>	<b>Voucher 204</b>	<b>9/12/2014</b>	<b>Village of Castlet...</b>	<b>200.3 - First Niagara Money Market</b>		<b>-600.00</b>
				9060.81 · HRA Funding	-600.00	600.00
TOTAL					-600.00	600.00
<b>Bill Pmt -Check</b>	<b>1600</b>	<b>9/2/2014</b>	<b>Eastern Managed...</b>	<b>200.2 - Citizens Checking Account</b>		<b>-38.39</b>
Bill	458556	8/26/2014		7410.4C · Equipment/Technology	-38.39	38.39
TOTAL					-38.39	38.39
<b>Bill Pmt -Check</b>	<b>1601</b>	<b>9/2/2014</b>	<b>MPLC</b>	<b>200.2 - Citizens Checking Account</b>		<b>-111.65</b>
Bill	503913108	8/15/2014		7410.4D · Programs	-111.65	111.65
TOTAL					-111.65	111.65
<b>Bill Pmt -Check</b>	<b>1602</b>	<b>9/2/2014</b>	<b>Brodart</b>	<b>200.2 - Citizens Checking Account</b>		<b>-151.78</b>
Bill	B3609088	8/20/2014		7410.4B · Library Materials	-151.78	151.78
TOTAL					-151.78	151.78
<b>Bill Pmt -Check</b>	<b>1603</b>	<b>9/2/2014</b>	<b>Brodart</b>	<b>200.2 - Citizens Checking Account</b>		<b>-108.27</b>
Bill	B3622063	8/27/2014		7410.4B · Library Materials	-22.92	22.92
Bill	B3622064	8/27/2014		7410.4B · Library Materials	-73.42	73.42
Bill	B3622065	8/27/2014		7410.4B · Library Materials	-11.93	11.93
TOTAL					-108.27	108.27
<b>Bill Pmt -Check</b>	<b>1604</b>	<b>9/2/2014</b>	<b>UHLS</b>	<b>200.2 - Citizens Checking Account</b>		<b>-92.85</b>
Bill	14-154	8/19/2014		7410.4C · Equipment/Technology	-92.85	92.85
TOTAL					-92.85	92.85
<b>Bill Pmt -Check</b>	<b>1605</b>	<b>9/2/2014</b>	<b>De/Mar Wholesal...</b>	<b>200.2 - Citizens Checking Account</b>		<b>-2,000.00</b>
Bill		8/26/2014		7410.2A · Renovation of Library Space	-2,000.00	2,000.00
TOTAL					-2,000.00	2,000.00
<b>Check</b>	<b>1606</b>	<b>9/4/2014</b>	<b>Wolberg Lighting</b>	<b>200.2 - Citizens Checking Account</b>		<b>-2,763.00</b>
				7410.2A · Renovation of Library Space	-2,763.00	2,763.00
TOTAL					-2,763.00	2,763.00



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The Castleton Public Library  
**Check Detail**  
September 2014

Type	Num	Date	Name	Account	Paid Amount	Original Amo...
<b>Check</b>	<b>1607</b>	<b>9/11/2014</b>	<b>F. Palladino</b>	<b>200.2 - Citizens Checking Account</b>		<b>-3,175.00</b>
				7410.2A · Renovation of Library Space	-3,175.00	3,175.00
TOTAL					-3,175.00	3,175.00
<b>Bill Pmt -Check</b>	<b>1608</b>	<b>9/12/2014</b>	<b>PODS</b>	<b>200.2 - Citizens Checking Account</b>		<b>-186.77</b>
Bill	089-079732	9/2/2014		7410.2A · Renovation of Library Space	-186.77	186.77
TOTAL					-186.77	186.77
<b>Bill Pmt -Check</b>	<b>1609</b>	<b>9/16/2014</b>	<b>U.S. Bank</b>	<b>200.2 - Citizens Checking Account</b>		<b>-66.64</b>
Bill	261319917	9/30/2014		7410.4C · Equipment/Technology	-66.64	66.64
TOTAL					-66.64	66.64
<b>Bill Pmt -Check</b>	<b>1610</b>	<b>9/16/2014</b>	<b>Time Warner Cable</b>	<b>200.2 - Citizens Checking Account</b>		<b>-85.63</b>
Bill	091014	9/10/2014		7410.4H · Telephone/Data Links	-85.63	85.63
TOTAL					-85.63	85.63
<b>Bill Pmt -Check</b>	<b>1611</b>	<b>9/16/2014</b>	<b>Staples</b>	<b>200.2 - Citizens Checking Account</b>		<b>-55.47</b>
Bill	9712556804	8/27/2014		7410.4F · Office and Library Supplies	-39.99	39.99
				7410.4F · Office and Library Supplies	-6.99	6.99
				7410.4F · Office and Library Supplies	-8.49	8.49
TOTAL					-55.47	55.47
<b>Bill Pmt -Check</b>	<b>1612</b>	<b>9/16/2014</b>	<b>Center Point</b>	<b>200.2 - Citizens Checking Account</b>		<b>-54.74</b>
Bill	1213680	9/1/2014		7410.4B · Library Materials	-54.74	54.74
TOTAL					-54.74	54.74
<b>Bill Pmt -Check</b>	<b>1613</b>	<b>9/16/2014</b>	<b>Demco</b>	<b>200.2 - Citizens Checking Account</b>		<b>-70.66</b>
Bill	42390133	8/27/2014		7410.4F · Office and Library Supplies	-70.66	70.66
TOTAL					-70.66	70.66
<b>Bill Pmt -Check</b>	<b>1614</b>	<b>9/16/2014</b>	<b>UHLS</b>	<b>200.2 - Citizens Checking Account</b>		<b>-16.02</b>
Bill	14-164	9/11/2014		7410.4J · Professional Services	-16.02	16.02
TOTAL					-16.02	16.02
<b>Bill Pmt -Check</b>	<b>1615</b>	<b>9/16/2014</b>	<b>Recorded Books,...</b>	<b>200.2 - Citizens Checking Account</b>		<b>-35.09</b>
Bill	75000365	9/5/2014		7410.4B · Library Materials	-35.09	35.09
TOTAL					-35.09	35.09
<b>Bill Pmt -Check</b>	<b>1616</b>	<b>9/16/2014</b>	<b>Brodart</b>	<b>200.2 - Citizens Checking Account</b>		<b>-108.07</b>
Bill	B3604028	8/18/2014		7410.4B · Library Materials	-16.51	16.51
Bill	B3624703	8/28/2014		7410.4B · Library Materials	-36.56	36.56
Bill	B3624856	8/28/2014		7410.4B · Library Materials	-15.91	15.91
Bill	B3630862	9/4/2014		7410.4B · Library Materials	-39.09	39.09
TOTAL					-108.07	108.07

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The Castleton Public Library  
**Check Detail**  
September 2014

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>	<u>Original Amo...</u>
Bill Pmt -Check	1617	9/16/2014	Brodart	200.2 - Citizens Checking Account		-87.82
Bill	B3640650	9/10/2014		7410.4B - Library Materials	-87.82	87.82
TOTAL					-87.82	87.82