

Jeffrey  
V Weiss

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Scappoose Public Library  
Financial Reports

Apr-23

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		Amazon - Amex Credit Card		

Prepared by: Robin Wilson

# Scappoose Public Library

## Profit & Loss

### April 2023

	Apr 23
<b>Ordinary Income/Expense</b>	
Income	
Contributed support	
Previously Levied Taxes	447.06
Property Taxes	1,730.37
Total Contributed support	2,177.43
Earned revenues	
Meeting Room Fees	210.00
Income, Library Fines & Fees	1,388.64
Interest- Bank of the West	0.62
Interest OR State Treasury	922.62
Total Earned revenues	2,521.88
Total Income	4,699.31
Gross Profit	4,699.31
Expense	
Materials & Services	
Training	50.00
Postage & Shipping	42.33
Bank Service Charges	71.41
Accounting fees	375.00
Books	2,131.21
Computer Expense	420.00
Insurance - non-employee	2.46
New Programs/Children's Program	
Adult Programs	2,008.04
Summer Reading	329.37
New Programs/Children's Program - Other	21.47
Total New Programs/Children's Program	2,358.88
Service Contracts & Repair	1,332.45
Telephone & telecommunications	305.17
Utilities	1,261.44
Cleaning & Maintenance	466.51
Materials & Supplies	
Supplies	590.89
Total Materials & Supplies	590.89
Total Materials & Services	9,407.75
Capital Outlay	
Furniture/Equip/Perm Improve	139.96
Total Capital Outlay	139.96
Payroll Expenses	91.80
Salaries & related expenses	
Holiday Pay	0.00
Vacation Pay	1,471.52
Sick Pay	163.31
Children Technician	1,387.56
Catalog Technician	2,505.20
Head Librarian	5,246.16
Assistant Librarian	2,164.88
Clerk 1	1,423.06
Clerk 2	1,583.50
Clerk 3	1,257.05

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**Scappoose Public Library**  
**Profit & Loss**  
**April 2023**

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	<b>Apr 23</b>
Pension plan contributions PERS	2,707.64
Payroll taxes, Employer Soc Sec	1,342.13
<b>Total Salaries &amp; related expenses</b>	<b>21,252.01</b>
<b>Total Expense</b>	<b>30,891.52</b>
<b>Net Ordinary Income</b>	<b>-26,192.21</b>
<b>Net Income</b>	<b>-26,192.21</b>

Scappoose Public Library  
**Balance Sheet**  
As of April 30, 2023

	Apr 30, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,028.20
INROADS CR UN CHECKING	2,852.12
OR State Treasury Banking Sys	286,006.22
Petty cash	202.00
Total Checking/Savings	304,088.54
Total Current Assets	304,088.54
<b>TOTAL ASSETS</b>	<b>304,088.54</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	692.07
Total Accounts Payable	692.07
Credit Cards	
Credit Cards	
Amazon - Amex	-156.29
Inroads CU Cr Card	626.46
Total Credit Cards	470.17
Total Credit Cards	470.17
Other Current Liabilities	
Payroll Liabilities	4,834.05
Total Other Current Liabilities	4,834.05
Total Current Liabilities	5,996.29
Total Liabilities	5,996.29
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	159,248.69
Net Income	58,308.26
Total Equity	298,092.25
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>304,088.54</b>

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**Scappoose Public Library**  
**Profit & Loss Budget vs. Actual**  
 July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Contributed support</b>				
Friends of Scappoose Library	0.00	0.00	0.00	0.0%
Summer Reading Grant	4,005.00	1,950.00	2,055.00	205.4%
Bequeathed Gifts	0.00	1,000.00	-1,000.00	0.0%
Agency (government) grants	0.00	0.00	0.00	0.0%
Library Grants	7,550.00	4,000.00	3,550.00	188.8%
Previously Levied Taxes	6,753.24	7,000.00	-246.76	96.5%
Royalties	0.00	2,000.00	-2,000.00	0.0%
Property Taxes	354,505.01	340,000.00	14,505.01	104.3%
<b>Total Contributed support</b>	<b>372,813.25</b>	<b>355,950.00</b>	<b>16,863.25</b>	<b>104.7%</b>
<b>Earned revenues</b>				
Donations	7,800.00	0.00	7,800.00	100.0%
Meeting Room Fees	3,005.00	4,000.00	-995.00	75.1%
Income, Library Fines & Fees	5,437.16	5,000.00	437.16	108.7%
Interest- Bank of the West	6.24	0.00	6.24	100.0%
Interest OR State Treasury	6,498.53	1,100.00	5,398.53	590.8%
Miscellaneous revenue	0.00	1,300.00	-1,300.00	0.0%
Refunds & Reimbursements	96.54	0.00	96.54	100.0%
Earned revenues - Other	25.00			
<b>Total Earned revenues</b>	<b>22,868.47</b>	<b>11,400.00</b>	<b>11,468.47</b>	<b>200.6%</b>
<b>Total Income</b>	<b>395,681.72</b>	<b>367,350.00</b>	<b>28,331.72</b>	<b>107.7%</b>
<b>Gross Profit</b>	<b>395,681.72</b>	<b>367,350.00</b>	<b>28,331.72</b>	<b>107.7%</b>
<b>Expense</b>				
Reconciliation Discrepancies	4.16			
Covid Supplies	0.00	0.00	0.00	0.0%
Dues & Subscription	1,080.36	0.00	1,080.36	100.0%
<b>Materials &amp; Services</b>				
Training	50.00	0.00	50.00	100.0%
Movies in the Park	1,093.13	0.00	1,093.13	100.0%
Postage & Shipping	766.21	900.00	-133.79	85.1%
Office Equipment and Expenses	57.62	0.00	57.62	100.0%
Bank Service Charges	530.87	0.00	530.87	100.0%
Accounting fees	3,630.00	5,000.00	-1,370.00	72.6%
Audit	6,400.00	6,800.00	-400.00	94.1%
Books	34,540.00	43,000.00	-8,460.00	80.3%
Budget	108.36	99.00	9.36	109.5%
Computer Expense	10,467.50	10,000.00	467.50	104.7%
Election Fees	0.00	0.00	0.00	0.0%
Insurance - non-employee	7,601.06	12,000.00	-4,398.94	63.3%
Landscape Maintenance	0.00	750.00	-750.00	0.0%
Legal fees	329.30	700.00	-370.70	47.0%



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**Scappoose Public Library**  
**Profit & Loss Budget vs. Actual**  
 July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
<b>New Programs/Children's Program</b>				
Adult Programs	5,290.13	0.00	5,290.13	100.0%
Youth Programs	53.79	0.00	53.79	100.0%
Summer Reading	3,722.37	4,350.00	-627.63	85.6%
New Programs/Children's Program - Other	2,861.91	8,500.00	-5,638.09	33.7%
<b>Total New Programs/Children's Program</b>	<b>11,928.20</b>	<b>12,850.00</b>	<b>-921.80</b>	<b>92.8%</b>
<b>OCLC</b>	<b>2,002.95</b>	<b>2,500.00</b>	<b>-497.05</b>	<b>80.1%</b>
<b>Other expenses</b>	<b>0.00</b>	<b>250.00</b>	<b>-250.00</b>	<b>0.0%</b>
<b>Periodicals</b>	<b>2,877.76</b>	<b>3,000.00</b>	<b>-122.24</b>	<b>95.9%</b>
<b>Ready to Read Program</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Rent</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Service Contracts &amp; Repair</b>	<b>12,864.51</b>	<b>13,000.00</b>	<b>-135.49</b>	<b>99.0%</b>
<b>Telephone &amp; telecommunications</b>	<b>1,792.44</b>	<b>5,000.00</b>	<b>-3,207.56</b>	<b>35.8%</b>
<b>Utilities</b>	<b>12,820.66</b>	<b>14,500.00</b>	<b>-1,679.34</b>	<b>88.4%</b>
<b>Workshops, Staff development</b>	<b>0.00</b>	<b>3,000.00</b>	<b>-3,000.00</b>	<b>0.0%</b>
<b>Cleaning &amp; Maintenance</b>	<b>4,672.30</b>	<b>1,000.00</b>	<b>3,672.30</b>	<b>467.2%</b>
<b>Materials &amp; Supplies</b>				
Supplies	5,858.07	0.00	5,858.07	100.0%
Materials & Supplies - Other	17.25	7,000.00	-6,982.75	0.2%
<b>Total Materials &amp; Supplies</b>	<b>5,875.32</b>	<b>7,000.00</b>	<b>-1,124.68</b>	<b>83.9%</b>
<b>Materials &amp; Services - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Materials &amp; Services</b>	<b>120,409.19</b>	<b>141,350.00</b>	<b>-20,940.81</b>	<b>85.2%</b>
<b>Capital Outlay</b>				
Furniture/Equip/Perm Improve	278.11	2,000.00	-1,721.89	13.9%
Capital Outlay - Other	0.00	7,000.00	-7,000.00	0.0%
<b>Total Capital Outlay</b>	<b>278.11</b>	<b>9,000.00</b>	<b>-8,721.89</b>	<b>3.1%</b>
<b>Contingency</b>	<b>0.00</b>	<b>45,000.00</b>	<b>-45,000.00</b>	<b>0.0%</b>
<b>Payroll Expenses</b>	<b>5,592.51</b>	<b>0.00</b>	<b>5,592.51</b>	<b>100.0%</b>
<b>Salaries &amp; related expenses</b>				
Mileage Expense	2.62	0.00	2.62	100.0%
Holiday Pay	2,922.38	0.00	2,922.38	100.0%
Vacation Pay	9,580.80	0.00	9,580.80	100.0%
Sick Pay	5,750.29	0.00	5,750.29	100.0%
Children Technician	21,281.83	28,300.00	-7,018.17	75.2%
Catalog Technician	23,201.06	28,300.00	-5,098.94	82.0%
Head Librarian	56,980.48	66,000.00	-9,019.52	86.3%
Assistant Librarian	22,459.77	29,000.00	-6,540.23	77.4%
Clerk 1	12,971.71	22,000.00	-9,028.29	59.0%
Clerk 2	14,993.81	17,900.00	-2,906.19	83.8%
Clerk 3	11,797.00	15,000.00	-3,203.00	78.6%
Sub & Extra Pay	76.66			

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**Scappoose Public Library**  
**Profit & Loss Budget vs. Actual**  
July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Employee benefits - Health Ins	0.00	100.00	-100.00	0.0%
Pension plan contributions PERS	33,036.34	36,270.00	-3,233.66	91.1%
Payroll taxes, Employer Soc Sec	15,345.01	17,900.00	-2,554.99	85.7%
PR Taxes Employer St Acc Ins	634.67	650.00	-15.33	97.6%
PR Taxes Unemployment Ins	0.00	1,000.00	-1,000.00	0.0%
Wages - Other MTC Trainee	200.00			
Extra Pay and Bonus	0.00	7,500.00	-7,500.00	0.0%
<b>Total Salaries &amp; related expenses</b>	<b>231,234.43</b>	<b>269,920.00</b>	<b>-38,685.57</b>	<b>85.7%</b>
<b>Total Expense</b>	<b>358,598.76</b>	<b>465,270.00</b>	<b>-106,671.24</b>	<b>77.1%</b>
<b>Net Ordinary Income</b>	<b>37,082.96</b>	<b>-97,920.00</b>	<b>135,002.96</b>	<b>-37.9%</b>
<b>Net Income</b>	<b>37,082.96</b>	<b>-97,920.00</b>	<b>135,002.96</b>	<b>-37.9%</b>