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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

05/17/23

Cash Basis

	<u>Apr 23</u>
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	447.06
Property Taxes	1,730.37
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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
	<hr/>
Total Earned revenues	2,521.88
	<hr/>
Total Income	4,699.31
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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
	<hr/>
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
	<hr/>
Total Materials & Supplies	590.89
	<hr/>
Total Materials & Services	9,407.75
Capital Outlay	
Furniture/Equip/Perm Improve	139.96
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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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Cash Basis

Scappoose Public Library
Profit & Loss
April 2023

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

Scappoose Public Library
Balance Sheet
 As of April 30, 2023

	Apr 30, 23
ASSETS	
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
TOTAL ASSETS	304,088.54
LIABILITIES & EQUITY	
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
TOTAL LIABILITIES & EQUITY	304,088.54

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Cash Basis

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

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributed support				
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%
Total Contributed support	372,813.25	355,950.00	16,863.25	104.7%
Earned revenues				
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			
Total Earned revenues	22,868.47	11,400.00	11,468.47	200.6%
Total Income	395,681.72	367,350.00	28,331.72	107.7%
Gross Profit	395,681.72	367,350.00	28,331.72	107.7%
Expense				
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%
Materials & Services				
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%

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

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
New Programs/Children's Program				
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%
Total New Programs/Children's Program	11,928.20	12,850.00	-921.80	92.8%
OCLC	2,002.95	2,500.00	-497.05	80.1%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	2,877.76	3,000.00	-122.24	95.9%
Ready to Read Program	0.00	0.00	0.00	0.0%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	12,864.51	13,000.00	-135.49	99.0%
Telephone & telecommunications	1,792.44	5,000.00	-3,207.56	35.8%
Utilities	12,820.66	14,500.00	-1,679.34	88.4%
Workshops, Staff development	0.00	3,000.00	-3,000.00	0.0%
Cleaning & Maintenance	4,672.30	1,000.00	3,672.30	467.2%
Materials & Supplies				
Supplies	5,858.07	0.00	5,858.07	100.0%
Materials & Supplies - Other	17.25	7,000.00	-6,982.75	0.2%
Total Materials & Supplies	5,875.32	7,000.00	-1,124.68	83.9%
Materials & Services - Other	0.00	0.00	0.00	0.0%
Total Materials & Services	120,409.19	141,350.00	-20,940.81	85.2%
Capital Outlay				
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%
Total Capital Outlay	278.11	9,000.00	-8,721.89	3.1%
Contingency	0.00	45,000.00	-45,000.00	0.0%
Payroll Expenses	5,592.51	0.00	5,592.51	100.0%
Salaries & related expenses				
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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Cash Basis

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%
Total Salaries & related expenses	231,234.43	269,920.00	-38,685.57	85.7%
Total Expense	358,598.76	465,270.00	-106,671.24	77.1%
Net Ordinary Income	37,082.96	-97,920.00	135,002.96	-37.9%
Net Income	37,082.96	-97,920.00	135,002.96	-37.9%