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Scappoose Public Library
Financial Reports

Jun-23

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		Inroads Credit Union Checking		
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		Inroads Credi Union Credit Card		
		Amazon - Amex Credit Card		

Prepared by: Robin Wilson

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Cash Basis

Scappoose Public Library

Profit & Loss

June 2023

	Jun 23
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	679.76
Royalties	480.74
Property Taxes	4,761.33
Total Contributed support	5,921.83
Earned revenues	
Donations	3,599.05
Meeting Room Fees	150.00
Income, Library Fines & Fees	664.00
Interest- Bank of the West	0.62
Interest OR State Treasury	826.57
Total Earned revenues	5,240.24
Total Income	11,162.07
Gross Profit	11,162.07
Expense	
Materials & Services	
Movies in the Park	533.02
Postage & Shipping	-8.47
Bank Service Charges	35.65
Accounting fees	375.00
Books	4,826.24
Budget	92.88
Computer Expense	395.17
Insurance - non-employee	2.46
New Programs/Children's Program	
Adult Programs	736.75
Summer Reading	586.65
New Programs/Children's Program - Other	31.94
Total New Programs/Children's Program	1,355.34
Periodicals	-0.01
Service Contracts & Repair	1,145.27
Telephone & telecommunications	305.17
Utilities	953.03
Cleaning & Maintenance	63.71
Materials & Supplies	
Supplies	294.09
Total Materials & Supplies	294.09
Total Materials & Services	10,368.55
Payroll Expenses	92.88
Salaries & related expenses	
Holiday Pay	351.90
Vacation Pay	1,501.77
Sick Pay	197.63
Children Technician	1,784.00
Catalog Technician	1,918.96
Head Librarian	5,500.00
Assistant Librarian	2,164.88
Clerk 1	1,423.05
Clerk 2	1,027.33
Clerk 3	1,097.32

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Cash Basis

Scappoose Public Library

Profit & Loss

June 2023

	Jun 23
Pension plan contributions PERS	-1,018.02
Payroll taxes, Employer Soc Sec	-3,156.00
Total Salaries & related expenses	12,792.82
Total Expense	23,254.25
Net Ordinary Income	-12,092.18
Net Income	-12,092.18

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Cash Basis

Scappoose Public Library
Balance Sheet
As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,029.46
INROADS CR UN CHECKING	15,024.81
OR State Treasury Banking Sys	232,201.17
Petty cash	202.00
Total Checking/Savings	<u>262,457.44</u>
Total Current Assets	<u>262,457.44</u>
TOTAL ASSETS	<u>262,457.44</u>
LIABILITIES & EQUITY	
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	159,248.69
Net Income	22,673.45
Total Equity	<u>262,457.44</u>
TOTAL LIABILITIES & EQUITY	<u>262,457.44</u>

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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	2,500.00	0.00	2,500.00	100.0%
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	9,750.00	4,000.00	5,750.00	243.8%
Previously Levied Taxes	7,909.12	7,000.00	909.12	113.0%
Royalties	480.74	2,000.00	-1,519.26	24.0%
Property Taxes	360,339.84	340,000.00	20,339.84	106.0%
Total Contributed support	384,984.70	355,950.00	29,034.70	108.2%
Earned revenues				
Donations	11,399.05	0.00	11,399.05	100.0%
Meeting Room Fees	3,455.00	4,000.00	-545.00	86.4%
Income, Library Fines & Fees	6,957.33	5,000.00	1,957.33	139.1%
Interest- Bank of the West	7.50	0.00	7.50	100.0%
Interest OR State Treasury	8,222.33	1,100.00	7,122.33	747.5%
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	30,162.75	11,400.00	18,762.75	264.6%
Total Income	415,147.45	367,350.00	47,797.45	113.0%
Gross Profit	415,147.45	367,350.00	47,797.45	113.0%
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	1,626.15	0.00	1,626.15	100.0%
Postage & Shipping	791.86	900.00	-108.14	88.0%
Office Equipment and Expenses	57.62	0.00	57.62	100.0%
Bank Service Charges	582.89	0.00	582.89	100.0%
Accounting fees	4,380.00	5,000.00	-620.00	87.6%
Audit	9,150.00	6,800.00	2,350.00	134.6%
Books	41,635.44	43,000.00	-1,364.56	96.8%
Budget	250.87	99.00	151.87	253.4%
Computer Expense	11,227.85	10,000.00	1,227.85	112.3%
Election Fees	0.00	0.00	0.00	0.0%
Insurance - non-employee	7,603.52	12,000.00	-4,396.48	63.4%
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	7,404.23	0.00	7,404.23	100.0%
Youth Programs	53.79	0.00	53.79	100.0%
Summer Reading	5,286.89	4,350.00	936.89	121.5%
New Programs/Children's Program - Other	2,951.55	8,500.00	-5,548.45	34.7%
Total New Programs/Children's Program	15,696.46	12,850.00	2,846.46	122.2%
OCLC	2,002.95	2,500.00	-497.05	80.1%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	2,969.75	3,000.00	-30.25	99.0%
Ready to Read Program	0.00	0.00	0.00	0.0%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	15,158.25	13,000.00	2,158.25	116.6%
Telephone & telecommunications	2,402.78	5,000.00	-2,597.22	48.1%
Utilities	14,927.80	14,500.00	427.80	103.0%
Workshops, Staff development	0.00	3,000.00	-3,000.00	0.0%
Cleaning & Maintenance	4,311.01	1,000.00	3,311.01	431.1%
Materials & Supplies				
Supplies	6,210.98	0.00	6,210.98	100.0%
Materials & Supplies - Other	17.25	7,000.00	-6,982.75	0.2%
Total Materials & Supplies	6,228.23	7,000.00	-771.77	89.0%
Materials & Services - Other	0.00	0.00	0.00	0.0%
Total Materials & Services	141,383.73	141,350.00	33.73	100.0%
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	5,685.39	0.00	5,685.39	100.0%
Salaries & related expenses				
Intern	0.00	0.00	0.00	0.0%
Mileage Expense	2.62	0.00	2.62	100.0%
Holiday Pay	3,274.28	0.00	3,274.28	100.0%
Vacation Pay	11,082.57	0.00	11,082.57	100.0%
Sick Pay	5,947.92	0.00	5,947.92	100.0%
Children Technician	23,065.83	28,300.00	-5,234.17	81.5%
Catalog Technician	25,120.02	28,300.00	-3,179.98	88.8%
Head Librarian	62,480.48	66,000.00	-3,519.52	94.7%
Assistant Librarian	24,624.65	29,000.00	-4,375.35	84.9%
Clerk 1	14,394.76	22,000.00	-7,605.24	65.4%
Clerk 2	16,021.14	17,900.00	-1,878.86	89.5%
Clerk 3	12,894.32	15,000.00	-2,105.68	86.0%

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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
Sub & Extra Pay	76.66			
Employee benefits - Health Ins	0.00	100.00	-100.00	0.0%
Pension plan contributions PERS	32,033.32	36,270.00	-4,236.68	88.3%
Payroll taxes, Employer Soc Sec	12,189.01	17,900.00	-5,710.99	68.1%
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	244,042.25	269,920.00	-25,877.75	90.4%
Total Expense	392,474.00	465,270.00	-72,796.00	84.4%
Net Ordinary Income	22,673.45	-97,920.00	120,593.45	-23.2%
Net Income	22,673.45	-97,920.00	120,593.45	-23.2%