

# Jeffrey V Weiss

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## Scappoose Public Library Financial Reports

Mar-23

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		Inroads Credit Union Checking		
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		Amazon - Amex Credit Card		

Prepared by: Robin Wilson

# Scappoose Public Library

## Profit & Loss

### March 2023

	Mar 23
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	205.86
Property Taxes	5,615.92
Total Contributed support	5,821.78
Earned revenues	
Donations	6,000.00
Meeting Room Fees	350.00
Income, Library Fines & Fees	491.23
Interest- Bank of the West	0.62
Interest OR State Treasury	1,019.60
Total Earned revenues	7,861.45
Total Income	13,683.23
Gross Profit	13,683.23
Expense	
Materials & Services	
Postage & Shipping	32.80
Bank Service Charges	115.45
Accounting fees	375.00
Books	3,226.62
Computer Expense	823.18
Insurance - non-employee	-489.54
New Programs/Children's Program	
Adult Programs	999.26
Summer Reading	407.36
New Programs/Children's Program - Other	1,353.97
Total New Programs/Children's Program	2,760.59
Periodicals	300.50
Service Contracts & Repair	1,222.11
Utilities	1,626.02
Cleaning & Maintenance	3,734.75
Materials & Supplies	
Supplies	259.66
Total Materials & Supplies	259.66
Total Materials & Services	13,987.14
Payroll Expenses	92.65
Salaries & related expenses	
Holiday Pay	0.00
Vacation Pay	775.34
Sick Pay	1,190.32
Children Technician	1,682.78
Catalog Technician	1,577.35
Head Librarian	5,500.00
Assistant Librarian	1,923.38
Clerk 1	1,045.43
Clerk 2	1,207.99
Clerk 3	767.42
Pension plan contributions PERS	2,466.45
Payroll taxes, Employer Soc Sec	1,221.65
Total Salaries & related expenses	19,358.11
Total Expense	33,437.90
Net Ordinary Income	-19,754.67
Net Income	-19,754.67

Scappoose Public Library  
**Balance Sheet**  
As of March 31, 2023

	Mar 31, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,027.58
INROADS CR UN CHECKING	5,264.15
OR State Treasury Banking Sys	309,906.37
Petty cash	202.00
Total Checking/Savings	330,400.10
Total Current Assets	330,400.10
<b>TOTAL ASSETS</b>	<b>330,400.10</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	-0.50
Total Accounts Payable	-0.50
Credit Cards	
Credit Cards	
Amazon - Amex	756.35
Inroads CU Cr Card	1,328.59
Total Credit Cards	2,084.94
Total Credit Cards	2,084.94
Other Current Liabilities	
Payroll Liabilities	4,031.20
Total Other Current Liabilities	4,031.20
Total Current Liabilities	6,115.64
Total Liabilities	6,115.64
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	159,248.69
Net Income	84,500.47
Total Equity	324,284.46
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>330,400.10</b>

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04/19/23

Cash Basis

# 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>				
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%
<b>Total Contributed support</b>	<b>372,813.25</b>	<b>355,950.00</b>	<b>16,863.25</b>	<b>104.7%</b>
Earned revenues				
Donations	7,800.00	0.00	7,800.00	100.0%
Meeting Room Fees	2,795.00	4,000.00	-1,205.00	69.9%
Income, Library Fines & Fees	4,048.52	5,000.00	-951.48	81.0%
Interest- Bank of the West	5.62	0.00	5.62	100.0%
Interest OR State Treasury	5,582.91	1,100.00	4,482.91	507.5%
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			
<b>Total Earned revenues</b>	<b>20,353.59</b>	<b>11,400.00</b>	<b>8,953.59</b>	<b>178.5%</b>
<b>Total Income</b>	<b>393,166.84</b>	<b>367,350.00</b>	<b>25,816.84</b>	<b>107.0%</b>
<b>Gross Profit</b>	<b>393,166.84</b>	<b>367,350.00</b>	<b>25,816.84</b>	<b>107.0%</b>
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	744.69	900.00	-155.31	82.7%
Office Equipment and Expenses	57.62	0.00	57.62	100.0%
Bank Service Charges	459.46	0.00	459.46	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	34,064.45	43,000.00	-8,935.55	79.2%
Budget	108.36	99.00	9.36	109.5%
Computer Expense	10,402.32	10,000.00	402.32	104.0%
Election Fees	0.00	0.00	0.00	0.0%
Insurance - non-employee	7,598.60	12,000.00	-4,401.40	63.3%
Landscape Maintenance	0.00	750.00	-750.00	0.0%
Legal fees	329.30	700.00	-370.70	47.0%
New Programs/Children's Program				
Adult Programs	4,431.65	0.00	4,431.65	100.0%
Youth Programs	53.79	0.00	53.79	100.0%
Summer Reading	3,218.00	4,350.00	-1,132.00	74.0%
New Programs/Children's Program - Other	2,815.56	8,500.00	-5,684.44	33.1%
<b>Total New Programs/Children's Program</b>	<b>10,519.00</b>	<b>12,850.00</b>	<b>-2,331.00</b>	<b>81.9%</b>



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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
OCLC	2,002.95	2,500.00	-497.05	80.1%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	2,787.81	3,000.00	-212.19	92.9%
Ready to Read Program	0.00	0.00	0.00	0.0%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	12,536.44	13,000.00	-463.56	96.4%
Telephone & telecommunications	1,487.27	5,000.00	-3,512.73	29.7%
Utilities	11,559.22	14,500.00	-2,940.78	79.7%
Workshops, Staff development	0.00	3,000.00	-3,000.00	0.0%
Cleaning & Maintenance	4,605.08	1,000.00	3,605.08	460.5%
Materials & Supplies				
Supplies	5,617.86	0.00	5,617.86	100.0%
Materials & Supplies - Other	17.25	7,000.00	-6,982.75	0.2%
<b>Total Materials &amp; Supplies</b>	<b>5,635.11</b>	<b>7,000.00</b>	<b>-1,364.89</b>	<b>80.5%</b>
Materials & Services - Other	0.00	0.00	0.00	0.0%
<b>Total Materials &amp; Services</b>	<b>116,071.81</b>	<b>141,350.00</b>	<b>-25,278.19</b>	<b>82.1%</b>
Capital Outlay				
Furniture/Equip/Perm Improve	138.15	2,000.00	-1,861.85	6.9%
Capital Outlay - Other	0.00	7,000.00	-7,000.00	0.0%
<b>Total Capital Outlay</b>	<b>138.15</b>	<b>9,000.00</b>	<b>-8,861.85</b>	<b>1.5%</b>
Contingency	0.00	45,000.00	-45,000.00	0.0%
Payroll Expenses	5,527.70	0.00	5,527.70	100.0%
Salaries & related expenses				
Mileage Expense	0.00	0.00	0.00	0.0%
Holiday Pay	2,922.38	0.00	2,922.38	100.0%
Vacation Pay	8,784.51	0.00	8,784.51	100.0%
Sick Pay	5,044.62	0.00	5,044.62	100.0%
Children Technician	19,674.96	28,300.00	-8,625.04	69.5%
Catalog Technician	21,012.18	28,300.00	-7,287.82	74.2%
Head Librarian	51,480.48	66,000.00	-14,519.52	78.0%
Assistant Librarian	20,523.45	29,000.00	-8,476.55	70.8%
Clerk 1	12,109.13	22,000.00	-9,890.87	55.0%
Clerk 2	13,516.59	17,900.00	-4,383.41	75.5%
Clerk 3	10,671.91	15,000.00	-4,328.09	71.1%
Sub & Extra Pay	76.66			
Employee benefits - Health Ins	0.00	100.00	-100.00	0.0%
Pension plan contributions PERS	30,486.60	36,270.00	-5,783.40	84.1%
Payroll taxes, Employer Soc Sec	14,081.38	17,900.00	-3,818.64	78.7%
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>211,219.50</b>	<b>269,920.00</b>	<b>-58,700.50</b>	<b>78.3%</b>
<b>Total Expense</b>	<b>334,041.68</b>	<b>465,270.00</b>	<b>-131,228.32</b>	<b>71.8%</b>
<b>Net Ordinary Income</b>	<b>59,125.16</b>	<b>-97,920.00</b>	<b>157,045.16</b>	<b>-60.4%</b>
<b>Net Income</b>	<b>59,125.16</b>	<b>-97,920.00</b>	<b>157,045.16</b>	<b>-60.4%</b>