

Jeffrey  
V Weiss

Digitally signed by Jeffrey V  
Weiss  
DN: cn=Jeffrey V Weiss,  
o=Scappoose Public Library,  
ou=Scappoose Public Library  
District,  
email=jweiss@scappooselibrary.  
org, c=US  
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Scappoose Public Library  
Financial Reports

May-23

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		Amazon - Amex Credit Card		

Prepared by: Robin Wilson

# Scappoose Public Library

## Profit & Loss

### May 2023

	May 23
Ordinary Income/Expense	
Income	
Contributed support	
Friends of Scappoose Library	2,500.00
Library Grants	2,200.00
Previously Levied Taxes	476.12
Property Taxes	1,073.50
Total Contributed support	6,249.62
Earned revenues	
Income, Library Fines & Fees	1,156.17
Interest- Bank of the West	0.64
Interest OR State Treasury	897.23
Total Earned revenues	2,054.04
Total Income	8,303.66
Gross Profit	8,303.66
Expense	
Materials & Services	
Postage & Shipping	50.19
Bank Service Charges	40.87
Accounting fees	375.00
Audit	2,750.00
Books	2,461.03
Budget	49.63
Computer Expense	430.36
Insurance - non-employee	2.46
New Programs/Children's Program	
Adult Programs	1,632.77
Summer Reading	1,152.87
New Programs/Children's Program - Other	104.05
Total New Programs/Children's Program	2,889.69
Periodicals	181.95
Service Contracts & Repair	441.04
Telephone & telecommunications	305.17
Utilities	1,154.11
Cleaning & Maintenance	517.22
Materials & Supplies	
Supplies	102.85
Total Materials & Supplies	102.85
Total Materials & Services	11,751.57
Payroll Expenses	64.81
Salaries & related expenses	
Mileage Expense	2.62
Holiday Pay	0.00
Vacation Pay	796.29
Sick Pay	705.67
Children Technician	1,606.87
Catalog Technician	2,188.88
Head Librarian	5,500.00
Assistant Librarian	1,936.32
Clerk 1	862.58
Clerk 2	1,477.22
Clerk 3	1,125.09

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# Scappoose Public Library

## Profit & Loss

May 2023

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	May 23
Pension plan contributions PERS	2,564.72
Payroll taxes, Employer Soc Sec	1,263.65
Total Salaries & related expenses	20,029.91
Total Expense	31,846.29
Net Ordinary Income	-23,542.63
Net Income	-23,542.63

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

	May 31, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,028.84
INROADS CR UN CHECKING	2,312.24
OR State Treasury Banking Sys	262,452.92
Petty cash	202.00
Total Checking/Savings	279,996.00
Total Current Assets	279,996.00
<b>TOTAL ASSETS</b>	<b>279,996.00</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon - Amex	597.39
Inroads CU Cr Card	554.22
Total Credit Cards	1,151.61
Total Credit Cards	1,151.61
Other Current Liabilities	
Payroll Liabilities	4,294.77
Total Other Current Liabilities	4,294.77
Total Current Liabilities	5,446.38
Total Liabilities	5,446.38
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	159,248.69
Net Income	34,765.63
Total Equity	274,549.62
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>279,996.00</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	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	7,229.36	7,000.00	229.36	103.3%
Royalties	0.00	2,000.00	-2,000.00	0.0%
Property Taxes	355,578.51	340,000.00	15,578.51	104.6%
<b>Total Contributed support</b>	<b>379,062.87</b>	<b>355,950.00</b>	<b>23,112.87</b>	<b>106.5%</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	6,593.33	5,000.00	1,593.33	131.9%
Interest- Bank of the West	6.88	0.00	6.88	100.0%
Interest OR State Treasury	7,395.76	1,100.00	6,295.76	672.3%
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>24,922.51</b>	<b>11,400.00</b>	<b>13,522.51</b>	<b>218.6%</b>
<b>Total Income</b>	<b>403,985.38</b>	<b>367,350.00</b>	<b>36,635.38</b>	<b>110.0%</b>
<b>Gross Profit</b>	<b>403,985.38</b>	<b>367,350.00</b>	<b>36,635.38</b>	<b>110.0%</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	1,639.13	0.00	1,639.13	100.0%
Postage & Shipping	833.79	900.00	-66.21	92.6%
Office Equipment and Expenses	57.62	0.00	57.62	100.0%
Bank Service Charges	559.49	0.00	559.49	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	41,084.80	43,000.00	-1,915.20	95.5%
Budget	250.87	99.00	151.87	253.4%
Computer Expense	11,252.68	10,000.00	1,252.68	112.5%
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%



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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	7,367.48	0.00	7,367.48	100.0%
Youth Programs	53.79	0.00	53.79	100.0%
Summer Reading	5,663.66	4,350.00	1,313.66	130.2%
New Programs/Children's Program - Other	2,951.55	8,500.00	-5,548.45	34.7%
<b>Total New Programs/Children's Program</b>	<b>16,036.48</b>	<b>12,850.00</b>	<b>3,186.48</b>	<b>124.8%</b>
OCLC	2,002.95	2,500.00	-497.05	80.1%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	3,059.71	3,000.00	59.71	102.0%
Ready to Read Program	0.00	0.00	0.00	0.0%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	13,446.97	13,000.00	446.97	103.4%
Telephone & telecommunications	2,097.61	5,000.00	-2,902.39	42.0%
Utilities	13,974.77	14,500.00	-525.23	96.4%
Workshops, Staff development	0.00	3,000.00	-3,000.00	0.0%
Cleaning & Maintenance	5,572.30	1,000.00	4,572.30	557.2%
<b>Materials &amp; Supplies</b>				
Supplies	6,221.52	0.00	6,221.52	100.0%
Materials & Supplies - Other	17.25	7,000.00	-6,982.75	0.2%
<b>Total Materials &amp; Supplies</b>	<b>6,238.77</b>	<b>7,000.00</b>	<b>-761.23</b>	<b>89.1%</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>139,621.76</b>	<b>141,350.00</b>	<b>-1,728.24</b>	<b>98.8%</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>
Contingency	0.00	45,000.00	-45,000.00	0.0%
Payroll Expenses	5,652.06	0.00	5,652.06	100.0%
<b>Salaries &amp; related expenses</b>				
Mileage Expense	2.62	0.00	2.62	100.0%
Holiday Pay	3,274.28	0.00	3,274.28	100.0%
Vacation Pay	10,238.38	0.00	10,238.38	100.0%
Sick Pay	5,888.29	0.00	5,888.29	100.0%
Children Technician	22,542.86	28,300.00	-5,757.14	79.7%
Catalog Technician	23,943.34	28,300.00	-4,356.66	84.6%
Head Librarian	59,730.48	66,000.00	-6,269.52	90.5%
Assistant Librarian	23,425.77	29,000.00	-5,574.23	80.8%
Clerk 1	13,726.96	22,000.00	-8,273.04	62.4%
Clerk 2	15,333.89	17,900.00	-2,566.11	85.7%
Clerk 3	12,470.67	15,000.00	-2,529.33	83.1%
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	34,410.63	36,270.00	-1,859.37	94.9%
Payroll taxes, Employer Soc Sec	16,018.81	17,900.00	-1,881.19	89.5%
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>241,918.31</b>	<b>269,920.00</b>	<b>-28,001.69</b>	<b>89.6%</b>
<b>Total Expense</b>	<b>388,554.76</b>	<b>465,270.00</b>	<b>-76,715.24</b>	<b>83.5%</b>
<b>Net Ordinary Income</b>	<b>15,430.62</b>	<b>-97,920.00</b>	<b>113,350.62</b>	<b>-15.8%</b>
<b>Net Income</b>	<b>15,430.62</b>	<b>-97,920.00</b>	<b>113,350.62</b>	<b>-15.8%</b>