

# FINANCIALS -OVERVIEW

APRIL 2025

# Managing the Library's Money

## Primary Responsibility

The library board has the responsibility for financial management, including budgeting, expenditure approval, financial reporting, and oversight of gifts and donations.

## Key Board Duties

- Approving the annual budget and any adjustments.
- Reviewing and approving all expenditures and monthly financial statements.
- Developing financial policies
- Ensuring accurate reporting

## Expenditure Procedures

- The board approves the overall budget.
- The library makes purchases within board-approved limits and prepares expenditure reports.
- Monthly, the board reviews and approves all expenditures and financial reports.

# THE BILL REGISTER

- List of all library expenditures incurred during the previous month. It includes details like the vendor name, amount, and a brief description of each expense.
- Board must review and approve the bill register at a public board meeting.
- Bill register is part of the meeting minutes and ultimately public record.
- Provide oversight - not micromanagement.
- Trustees aren't expected to audit each expense line-by-line, but should:
  - Understand what is being spent and why
  - Ask questions about unfamiliar or large expenses
  - Ensure spending aligns with the budget

## ADMINISTRATION

## INVOICE LIST BY GL ACCOUNT

YEAR/PERIOD: 2025/3 TO 2025/3		ACCOUNT/VENDOR	DOCUMENT	PO	YEAR/PR	TYP	S	CHECK RUN	CHECK	DESCRIPTION
ACCOUNT TOTAL								58.44		
16010	641200				Advertising					
002158	CAREERBUILDER	141967		0	2025	3	INV P	399.49	032625	569132 Recruitment
ACCOUNT TOTAL								399.49		
16010	659900				Other Contracts/Obligation					
000864	MEMORIAL FLORIST AND	142866		0	2025	3	INV P	999.90	pcard	Atrium Plants
999990	4IMPRINT, INC	142126		0	2025	3	INV P	349.52	pcard	Staff & Volunteer L
ACCOUNT TOTAL								1,349.42		
ORG 16010 TOTAL								4,166.58		
16021					Library Children's Services					
16021	630100				Office Supplies					
001983	AMAZON	141816		0	2025	3	INV P	7.99	pcard	School-Age STEAM su
001983	AMAZON	141832		0	2025	3	INV P	6.68	pcard	Salt
001983	AMAZON	141833		0	2025	3	INV P	27.69	pcard	Markers
001983	AMAZON	141834		0	2025	3	INV P	36.35	pcard	Program Supplies
001983	AMAZON	141873		0	2025	3	INV P	13.85	pcard	Opening Supplies
001983	AMAZON	141874		0	2025	3	INV P	9.74	pcard	Opening Supplies
001983	AMAZON	142306		0	2025	3	INV P	25.84	pcard	Program Supplies Ge
001983	AMAZON	142827		0	2025	3	INV P	18.46	pcard	STREAM Team Program
								146.60		
999990	WAL-MART #2958	142914		0	2025	3	INV P	17.09	pcard	STREAM Team Program
ACCOUNT TOTAL								163.69		
16021	630100 3954				Office Supplies					
001983	AMAZON	142892		0	2025	3	INV P	23.98	pcard	ARTR coloring books
ACCOUNT TOTAL								23.98		
16021	659900				Other Contracts/Obligation					
001034	OUTAGAMIE WAUPACA LI	141554		0	2025	3	INV P	386.50	030525	568867 Barcodes, Envelopes
ACCOUNT TOTAL								386.50		
ORG 16021 TOTAL								574.17		
16023					Library Public Services					
16023	630100				Office Supplies					
001034	OUTAGAMIE WAUPACA LI	141554		0	2025	3	INV P	857.00	030525	568867 Barcodes, Envelopes
ACCOUNT TOTAL								857.00		

## CHILDRENS

## PUBLIC SERVICES

# OUTAGAMIE WAUPACA LIBRARY SYSTEM

16021	659900		Other Contracts/Obligation			
001034	OUTAGAMIE WAUPACA LI 141554	0	2025 3 INV P	386.50	030525	568867 Barcodes, Envelopes
			ACCOUNT TOTAL	386.50		
			ORG 16021 TOTAL	574.17		
16023			Library Public Services			
16023	630100		Office Supplies			
001034	OUTAGAMIE WAUPACA LI 141554	0	2025 3 INV P	857.00	030525	568867 Barcodes, Envelopes
			ACCOUNT TOTAL	857.00		
16024	659900		Other Contracts/Obligation			
001034	OUTAGAMIE WAUPACA LI 141554	0	2025 3 INV P	386.50	030525	568867 Barcodes, Envelopes
16032	630100		Office Supplies			
001034	OUTAGAMIE WAUPACA LI 141554	0	2025 3 INV P	774.08	030525	568867 Barcodes, Envelopes
16032	659900		Other Contracts/Obligation			
001034	OUTAGAMIE WAUPACA LI 142674	0	2025 3 INV P	62,356.00	032625	569179 OWLSnet Membership

# What's wrong with this one?

16031	641301			Electric				
001575	WE ENERGIES	578	0	2025 3 INV P	742.13	030525	568897	0701172433-00271 E1
				ACCOUNT TOTAL	742.13			
16031	641302			Gas				
001575	WE ENERGIES	578	0	2025 3 INV P	1,325.87	030525	568897	0701172433-00271 E1
				ACCOUNT TOTAL	1,325.87			

000889	MIDWEST	TAPE		142884	0	2025	3	INV	P	59.22	pcard	506841232
000889	MIDWEST	TAPE		142940	0	2025	3	INV	P	50.98	pcard	506872596
										5,006.13		
001983	AMAZON			142251	0	2025	3	INV	P	174.68	pcard	111-6567499-0869035
001983	AMAZON			142253	0	2025	3	INV	P	198.25	pcard	111-7324971-0725024
001983	AMAZON			142254	0	2025	3	INV	P	57.87	pcard	111-1648851-3883404
001983	AMAZON			142878	0	2025	3	INV	P	100.44	pcard	111-3312550-4126627
001983	AMAZON			142879	0	2025	3	INV	P	117.21	pcard	111-4128758-6625809
001983	AMAZON			142880	0	2025	3	INV	P	48.74	pcard	111-8118325-6494627
001983	AMAZON			142881	0	2025	3	INV	P	39.90	pcard	111-1648851-3883404
001983	AMAZON			142936	0	2025	3	INV	P	34.18	pcard	111-3389965-9141023
001983	AMAZON			142937	0	2025	3	INV	P	7.98	pcard	111-7526201-9842627
001983	AMAZON			142938	0	2025	3	INV	P	79.89	pcard	111-0255714-0186637
001983	AMAZON			142939	0	2025	3	INV	P	30.00	pcard	111-8903762-3440202
										889.14		
002396	INGRAM	LIBRARY	SERV	141536	0	2025	3	INV	P	193.53	030525	568853 86599598
002396	INGRAM	LIBRARY	SERV	141537	0	2025	3	INV	P	16.50	030525	568853 86599599
002396	INGRAM	LIBRARY	SERV	141538	0	2025	3	INV	P	248.00	030525	568853 86613425
002396	INGRAM	LIBRARY										8660117
002396	INGRAM	LIBRARY										707526
002396	INGRAM	LIBRARY										707527
002396	INGRAM	LIBRARY										729117
002396	INGRAM	LIBRARY										741545
002396	INGRAM	LIBRARY										762070
002396	INGRAM	LIBRARY										762071
002396	INGRAM	LIBRARY										762072
002396	INGRAM	LIBRARY	SERV	141548	0	2025	3	INV	P	2,208.52	030525	568853 86781162
002396	INGRAM	LIBRARY	SERV	141550	0	2025	3	INV	P	199.47	030525	568853 86794899
002396	INGRAM	LIBRARY	SERV	141551	0	2025	3	INV	P	231.23	030525	568853 86817144
002396	INGRAM	LIBRARY	SERV	141552	0	2025	3	INV	P	20.59	030525	568853 86828451
002396	INGRAM	LIBRARY	SERV	141553	0	2025	3	INV	P	290.48	030525	568853 86840521
002396	INGRAM	LIBRARY	SERV	141882	0	2025	3	INV	P	364.61	031225	568941 86891350
002396	INGRAM	LIBRARY	SERV	142317	0	2025	3	INV	P	487.43	032625	569159 86914079
002396	INGRAM	LIBRARY	SERV	142318	0	2025	3	INV	P	2,299.31	032625	569159 86945459
002396	INGRAM	LIBRARY	SERV	142320	0	2025	3	INV	P	531.58	032625	569159 86950607
002396	INGRAM	LIBRARY	SERV	142321	0	2025	3	INV	P	153.24	032625	569159 86950608
002396	INGRAM	LIBRARY	SERV	142322	0	2025	3	INV	P	856.25	032625	569159 86964287
002396	INGRAM	LIBRARY	SERV	142323	0	2025	3	INV	P	428.97	032625	569159 86989011
002396	INGRAM	LIBRARY	SERV	142325	0	2025	3	INV	P	210.42	032625	569159 87001947
002396	INGRAM	LIBRARY	SERV	142326	0	2025	3	INV	P	472.94	032625	569159 87001948
002396	INGRAM	LIBRARY	SERV	142327	0	2025	3	INV	P	1,740.25	032625	569159 87014612
002396	INGRAM	LIBRARY	SERV	142328	0	2025	3	INV	P	208.59	032625	569159 87014613
002396	INGRAM	LIBRARY	SERV	142329	0	2025	3	INV	P	356.35	032625	569159 87021820
002396	INGRAM	LIBRARY	SERV	142330	0	2025	3	INV	P	2,340.93	032625	569159 87039760
002396	INGRAM	LIBRARY	SERV	142331	0	2025	3	INV	P	18.11	032625	569159 87061563
002396	INGRAM	LIBRARY	SERV	142332	0	2025	3	INV	P	447.84	032625	569159 87061564
002396	INGRAM	LIBRARY	SERV	142333	0	2025	3	INV	P	552.73	032625	569159 87061565
002396	INGRAM	LIBRARY	SERV	142334	0	2025	3	INV	P	186.87	032625	569159 87071224

LOTS OF MATERIALS



# CASH FLOW REPORT

Until City audit is over, budget and revised budget columns will be empty

Appleton Public Library Cash Flow Report March 2025							
GL Account	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	JAN ACTUAL	FEB ACTUAL	MAR ACTUAL	YTD TOTAL
423200	Library Grants & Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
480100	General Charges for Service	\$0.00	\$0.00	\$0.00	\$33.51	\$17.86	\$51.37
500100	Fees & Commissions	\$0.00	\$0.00	\$0.00	\$0.00	\$1.50	\$1.50
501500	Rental of City Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502000	Donations & Memorials	\$0.00	\$0.00	\$0.00	\$11,981.38	\$190.18	\$12,171.56
503500	Other Reimbursements	\$0.00	\$0.00	(\$193,267.36)	\$1,871.07	\$84,823.63	(\$106,572.66)
Total Revenue		\$0.00	\$0.00	(\$193,267.36)	\$13,885.96	\$85,033.17	(\$94,348.23)

Expense				JAN	FEB	MAR	YTD TOTAL
610100	Regular Salaries	\$0.00	\$0.00	(\$181,735.99)	(\$186,222.19)	(\$191,943.56)	(\$559,901.74)
610400	Call Time Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
610500	Overtime Wages	\$0.00	\$0.00	\$0.00	(\$1,492.94)	\$0.00	(\$1,492.94)
610800	Part-Time Wages	\$0.00	\$0.00	(\$5,693.16)	(\$18,944.25)	(\$28,859.41)	(\$53,496.82)
611400	Sick Pay	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,362.00)	(\$3,362.00)
611500	Vacation Pay	\$0.00	\$0.00	(\$6,696.20)	(\$8,576.85)	(\$14,524.56)	(\$29,797.61)
615000	Fringes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
615100	FICA	\$0.00	\$0.00	(\$19,146.76)	(\$13,493.74)	(\$14,058.12)	(\$46,698.62)
615200	Retirement	\$0.00	\$0.00	(\$18,361.49)	(\$12,479.01)	(\$12,712.28)	(\$43,552.78)
615301	Health Insurance	\$0.00	\$0.00	(\$17,987.91)	(\$40,397.17)	(\$41,289.85)	(\$99,674.93)
615302	Dental Insurance	\$0.00	\$0.00	(\$1,227.79)	(\$2,718.18)	(\$2,794.87)	(\$6,740.84)
615400	Life Insurance	\$0.00	\$0.00	(\$96.00)	(\$96.00)	\$7,377.09	\$7,185.09
Personnel Services		\$0.00	\$0.00	(\$250,945.30)	(\$284,420.33)	(\$302,167.56)	(\$837,533.19)

Expense				JAN	FEB	MAR	YTD TOTAL
620100	Training/Conferences	\$0.00	\$0.00	\$0.00	\$0.00	(\$989.00)	(\$989.00)
620200	Mileage Reimbursement	\$0.00	\$0.00	(\$30.00)	(\$30.00)	(\$30.00)	(\$90.00)
620600	Parking Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
630100	Office Supplies	\$0.00	\$0.00	(\$5,850.24)	(\$17,081.56)	(\$7,773.88)	(\$30,705.68)
630300	Memberships & Licenses	\$0.00	\$0.00	(\$200.00)	(\$362.25)	\$0.00	(\$562.25)
630500	Awards & Recognition	\$0.00	\$0.00	(\$395.71)	\$0.00	\$0.00	(\$395.71)
630600	Building Maint./Janitor	\$0.00	\$0.00	(\$30.56)	\$0.00	(\$10.17)	(\$40.73)
630700	Food & Provisions	\$0.00	\$0.00	\$0.00	(\$643.23)	(\$74.11)	(\$717.34)
630902	Tools & Instruments	\$0.00	\$0.00	\$0.00	\$0.00	(\$40.65)	(\$40.65)
631500	Books & Library Materials	\$0.00	\$0.00	(\$68,663.30)	(\$33,802.74)	(\$37,377.94)	(\$139,843.98)
632001	City Copy Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
632002	Outside Printing	\$0.00	\$0.00	\$0.00	(\$856.00)	(\$58.44)	(\$914.44)
632101	Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
632300	Safety Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
632700	Miscellaneous Equipment	\$0.00	\$0.00	(\$455.23)	(\$42,161.15)	(\$2,511.71)	(\$45,128.09)
640700	Solid Waste/Recycling	\$0.00	\$0.00	(\$466.25)	(\$474.28)	(\$546.46)	(\$1,486.99)
641200	Advertising	\$0.00	\$0.00	(\$599.00)	(\$90.75)	(\$399.49)	(\$1,089.24)
641301	Electric	\$0.00	\$0.00	\$0.00	(\$1,303.35)	(\$742.13)	(\$2,045.48)
641302	Gas	\$0.00	\$0.00	\$0.00	(\$1,529.83)	(\$1,325.87)	(\$2,855.70)
641303	Water	\$0.00	\$0.00	(\$192.80)	(\$560.03)	\$0.00	(\$752.83)
641304	Sewer	\$0.00	\$0.00	(\$70.78)	(\$299.75)	\$0.00	(\$370.53)
641306	Stormwater	\$0.00	\$0.00	(\$666.24)	(\$775.85)	\$0.00	(\$1,442.09)
641307	Telephone	\$0.00	\$0.00	(\$529.57)	(\$303.52)	(\$301.74)	(\$1,134.83)
641308	Cellular Phones	\$0.00	\$0.00	(\$62.25)	(\$62.25)	\$0.00	(\$124.50)
641600	Build Repairs & Maint	\$0.00	\$0.00	\$0.00	(\$57.98)	(\$76.05)	(\$134.03)
641800	Equip Repairs & Maint	\$0.00	\$0.00	\$0.00	(\$1,679.96)	\$0.00	(\$1,679.96)
642000	Facilities Charges	\$0.00	\$0.00	\$0.00	(\$13,328.41)	(\$32,346.26)	(\$45,674.67)
644000	Snow Removal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
650200	Leases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
659900	Other Contracts/Obligation	\$0.00	\$0.00	(\$44,522.64)	(\$11,112.31)	(\$69,566.85)	(\$125,201.80)
681500	Software Acquisition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Expense		\$0.00	\$0.00	(\$122,734.57)	(\$126,515.20)	(\$154,170.75)	(\$403,420.52)
Personnel Services		\$0.00	\$0.00	(\$250,945.30)	(\$284,420.33)	(\$302,167.56)	(\$837,533.19)
Operating Expense		\$0.00	\$0.00	(\$122,734.57)	(\$126,515.20)	(\$154,170.75)	(\$403,420.52)
Total Expense		\$0.00	\$0.00	(\$373,679.87)	(\$410,935.53)	(\$456,338.31)	(\$1,240,953.71)



# FRIENDS FUNDS REPORT

## PROJECT TITLE

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LIB-FRIENDLibrary - Friends of the Library

BEGINNING BALANCE 902.93

FUNDING SOURCES	TITLE	AMOUNT
LIB-FRIEND.LIBADMIN .OTHREIMB .	Library Administration	-80,000.00
	FUNDING SOURCE TOTAL	-80,000.00

EXPENSE STRINGS	TITLE	AMOUNT
LIB-FRIEND.CHILDSERV .OTHCONTR .	Children's Services	589.50
LIB-FRIEND.CHILDSERV .SUPPLIES .	Children's Services	2,512.53
LIB-FRIEND.COMMPART .OTHCONTR .	Community Partnerships	2,064.85
LIB-FRIEND.COMMPART .SUPPLIES .	Community Partnerships	4,477.45
LIB-FRIEND.LIBADMIN .AWARDREC .	Library Administration	395.71
LIB-FRIEND.LIBADMIN .FOOD/PROV .	Library Administration	402.74
LIB-FRIEND.LIBADMIN .OTHCONTR .	Library Administration	6,771.84
LIB-FRIEND.LIBADMIN .OUTPRINT .	Library Administration	914.44
LIB-FRIEND.LIBADMIN .SUPPLIES .	Library Administration	1,800.85
LIB-FRIEND.MATERIALS .BOOKS/MATS.	Materials Management	313.95
	EXPENSE TOTAL	20,243.86

ENDING BALANCE -58,853.21

## \*\*\*\*\* TOTALS

BEGINNING BALANCE	902.93
FUNDING SOURCE	-80,000.00
EXPENSE	20,243.86
ENDING BALANCE	-58,853.21

REPORT TOTAL: -58,853.21