Scappose Public Library Financial Reports

Apr-24

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Prepared by: Robin Wilson

Scappoose Public Library Profit & Loss

April 2024

	Apr 24
Ordinary Income/Expense	50. Land 3 (2006) 30 (2004) 5 (20
Income	
Contributed support	
Agency (government) grants	3,664.00
Library Grants	2,000.00
Previously Levied Taxes	574.20
Property Taxes	1,038.22
Total Contributed support	7,276.42
Earned revenues	
Income, Library Fines & Fees	681.38
Interest- Bank of the West	0.62
Interest OR State Treasury	1,377.74
Total Earned revenues	2,059.74
Total Income	9,336.16
Gross Profit	9,336.16
Evnance	
Expense Materials & Services	
Postage & Shipping	70.34
Bank Service Charges	68.64
Accounting fees	375.00
Books	2,171.03
Budget	101.00
Computer Expense	4,440.97
Insurance - non-employee	2.46
New Programs/Children's Program	2.050.05
Adult Programs	2,850.85
Summer Reading	75.00 76.62
New Programs/Children's Program - Other	70.02
Total New Programs/Children's Program	3,002.47
Periodicals	89.95
Service Contracts & Repair	2,255.39
Telephone & telecommunications	334.85
Utilities	1,369.06
Cleaning & Maintenance	193.08
Materials & Supplies	474 42
Supplies	471.43
Total Materials & Supplies	471.43
Total Materials & Services	14,945.67
Payroll Expenses	16.63
Salaries & related expenses	
Holiday Pay	0.00
Vacation Pay	1,424.03
Sick Pay	251.64 2,453.28
Children Technician	2,029.20
Catalog Technician	5,833.34
Head Librarian	2,124.96
Assistant Librarian Clerk 1	1,448.26
	871.31
Clerk 2	660.77
Clerk 3	3,118.43
Pension plan contributions PERS	3,110.43

5:19 PM 05/16/24 Cash Basis

Scappoose Public Library Profit & Loss

April 2024

	Apr 24
Payroll taxes, Employer Soc Sec PR Taxes Employer St Acc Ins	1,332.29 68.41
Total Salaries & related expenses	21,615.92
Total Expense	36,578.22
Net Ordinary Income	-27,242.06
Net Income	-27,242.06

Scappoose Public Library Balance Sheet

As of April 30, 2024

ASSETS Current Asse		Apr 30, 24
INROADS SAVINGS 15,035.75 INROADS CR UN CHECKING 4,038.47 OR State Treasury Banking Sys 311,573.27 Petty cash 202.00 Total Checking/Savings 330,849.49 Total Current Assets 330,849.49 TOTAL ASSETS 519,65 TOTAL ACCOUNTS Payable 519,65 TOTAL A	Current Assets	
Total Current Assets 330,849.49 TOTAL ASSETS 330,849.49 LIABILITIES & EQUITY Sequence Liabilities Current Liabilities Accounts Payable 519.65 Accounts Payable 519.65 Credit Cards Credit Cards Credit Cards 398.73 Amazon - Amex -135.14 Inroads CU Cr Card 533.87 Total Credit Cards 398.73 Other Current Liabilities 0,43 Direct Deposit Liabilities 0,43 Payroll Liabilities 5,124.01 Total Other Current Liabilities 5,124.44 Total Current Liabilities 6,042.82 Total Liabilities 6,042.82 Equity 80,535.30 Unrestrict (retained earnings) 80,535.30 Net Income 61,503.71 Total Equity 324,806.67	INROADS SAVINGS INROADS CR UN CHECKING OR State Treasury Banking Sys	4,038.47 311,573.27
TOTAL ASSETS 330,849.49 LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable Accounts payable 519.65 Total Accounts Payable 519.65 Credit Cards Credit Cards Amazon - Amex -135.14 Inroads CU Cr Card 533.87 Total Credit Cards 398.73 Other Current Liabilities 398.73 Other Current Liabilities 0.43 Payroll Liabilities 5,124.01 Total Other Current Liabilities 5,124.44 Total Current Liabilities 6,042.82 Total Liabilities 6,042.82 Equity 80,535.30 Unrestrict (retained earnings) 80,535.30 Net Income 61,503.71 Total Equity 324,806.67	Total Checking/Savings	330,849.49
LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable Accounts payable 519.65 Total Accounts Payable 519.65 Credit Cards Credit Cards Amazon - Amex Inroads CU Cr Card 533.87 Total Credit Cards 398.73 Total Credit Cards 398.73 Other Current Liabilities 0.43 Payroll Liabilities 5,124.01 Total Other Current Liabilities 5,124.01 Total Current Liabilities 6,042.82 Total Liabilities 6,042.82 Total Liabilities 6,042.82 Equity 80,535.30 Unrestrict (retained earnings) 182,767.66 Net Income 61,503.71 Total Equity 324,806.67	Total Current Assets	330,849.49
Liabilities Current Liabilities Accounts Payable Accounts payable Total Accounts Payable Credit Cards Credit Cards Amazon - Amex Inroads CU Cr Card Total Credit Cards Total Credit Cards Total Credit Cards 398.73 Total Credit Cards Other Current Liabilities Direct Deposit Liabilities Direct Deposit Liabilities Total Other Current Liabilities Total Current Liabilities Total Current Liabilities 5,124.01 Total Current Liabilities Total Current Liabilities 5,124.44 Total Current Liabilities 6,042.82 Equity Opening Bal Equity Unrestrict (retained earnings) Net Income 80,535.30 Unrestrict (retained earnings) Net Income 324,806.67	TOTAL ASSETS	330,849.49
Total Accounts Payable 519.65 Credit Cards -135.14 Credit Cards -135.14 Amazon - Amex Inroads CU Cr Card 533.87 Total Credit Cards 398.73 Total Credit Cards 398.73 Other Current Liabilities 0.43 Payroll Liabilities 5,124.01 Total Other Current Liabilities 5,124.44 Total Current Liabilities 6,042.82 Total Liabilities 6,042.82 Equity 80,535.30 Unrestrict (retained earnings) 182,767.66 Net Income 61,503.71 Total Equity 324,806.67	Liabilities Current Liabilities Accounts Payable	519.65
Credit Cards -135.14 Amazon - Amex -135.14 Inroads CU Cr Card 533.87 Total Credit Cards 398.73 Other Current Liabilities 0.43 Direct Deposit Liabilities 0.43 Payroll Liabilities 5,124.01 Total Other Current Liabilities 5,124.44 Total Current Liabilities 6,042.82 Total Liabilities 6,042.82 Equity 80,535.30 Unrestrict (retained earnings) 182,767.66 Net Income 61,503.71 Total Equity 324,806.67		
Credit Cards -135.14 Amazon - Amex -135.14 Inroads CU Cr Card 533.87 Total Credit Cards 398.73 Other Current Liabilities 0.43 Direct Deposit Liabilities 0.43 Payroll Liabilities 5,124.01 Total Other Current Liabilities 5,124.44 Total Current Liabilities 6,042.82 Total Liabilities 6,042.82 Equity 80,535.30 Unrestrict (retained earnings) 182,767.66 Net Income 61,503.71 Total Equity 324,806.67	AND STATE AND SECTION	319.00
Total Credit Cards 398.73 Other Current Liabilities 0.43 Direct Deposit Liabilities 5,124.01 Total Other Current Liabilities 5,124.44 Total Current Liabilities 6,042.82 Total Liabilities 6,042.82 Equity 80,535.30 Unrestrict (retained earnings) 182,767.66 Net Income 61,503.71 Total Equity 324,806.67	Credit Cards Amazon - Amex	
Other Current Liabilities 0.43 Direct Deposit Liabilities 5,124.01 Total Other Current Liabilities 5,124.44 Total Current Liabilities 6,042.82 Total Liabilities 6,042.82 Equity 80,535.30 Unrestrict (retained earnings) 182,767.66 Net Income 61,503.71 Total Equity 324,806.67	Total Credit Cards	398.73
Direct Deposit Liabilities 0.43 Payroll Liabilities 5,124.01 Total Other Current Liabilities 5,124.44 Total Current Liabilities 6,042.82 Total Liabilities 6,042.82 Equity 80,535.30 Unrestrict (retained earnings) 182,767.66 Net Income 61,503.71 Total Equity 324,806.67	Total Credit Cards	398.73
Total Current Liabilities 6,042.82 Total Liabilities 6,042.82 Equity 80,535.30 Unrestrict (retained earnings) 182,767.66 Net Income 61,503.71 Total Equity 324,806.67	Direct Deposit Liabilities	
Total Liabilities 6,042.82 Equity 80,535.30 Unrestrict (retained earnings) 182,767.66 Net Income 61,503.71 Total Equity 324,806.67	Total Other Current Liabilities	5,124.44
Equity 80,535.30 Unrestrict (retained earnings) 182,767.66 Net Income 61,503.71 Total Equity 324,806.67	Total Current Liabilities	6,042.82
Opening Bal Equity 80,535.30 Unrestrict (retained earnings) 182,767.66 Net Income 61,503.71 Total Equity 324,806.67	Total Liabilities	6,042.82
	Opening Bal Equity Unrestrict (retained earnings)	182,767.66
TOTAL LIABILITIES & EQUITY 330,849.49	Total Equity	324,806.67
	TOTAL LIABILITIES & EQUITY	330,849.49

Scappoose Public Library Profit & Loss Budget vs. Actual July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributed support				
Friends of Scappoose Library	49.00			
Summer Reading Grant	2,138.00	2,000.00	138.00	106.9%
Bequeathed Gifts	0.00	2,500.00	-2,500.00	0.0%
Agency (government) grants	3,664.00			
Library Grants	23,427.00	9,000.00	14,427.00	260.3%
Previously Levied Taxes	8,870.69	7,000.00	1,870.69	126.7%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	354,455.31	365,000.00	-10,544.69	97.1%
Total Contributed support	392,604.00	386,500.00	6,104,00	101.6%
Earned revenues				
Donations	8,664.83			
Meeting Room Fees	3,635,00	5,000.00	-1,365.00	72.7%
Income, Library Fines & Fees	5,724.63	4,000.00	1,724.63	143.1%
Interest- Bank of the West	6.29	0.00	6.29	100.0%
Interest OR State Treasury	11,047.75	9,000,00	2.047.75	122.8%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Total Earned revenues	29,078.50	18,500.00	10,578.50	157.2%
Total Income	421,682.50	405,000.00	16,682.50	104.1%
Gross Profit	421,682.50	405,000.00	16,682.50	104.1%
Expense				
Dues & Subscription	1,138.00	2,000.00	-862.00	56.9%
Materials & Services				
Training	169.95			
Movies in the Park	5,012.59			
Advertising	134.00			
Postage & Shipping	1,116.34	1,000.00	116.34	111.6%
Office Equipment and Expenses	36.60	2,000.00	-1,963.40	1.8%
Bank Service Charges	708.53			
Accounting fees	4,500.00	5,500,00	-1,000.00	81.8%
Audit	6,690.00	7,000.00	-310.00	95.6%
Books	39,351.69	43,000.00	-3,648.31	91.5%
Budget	151.00	200.00	-49.00	75.5%
Computer Expense	14,812.86	13,000.00	1,812.86	113.9%
Election Fees	2,430.20	2,000.00	430.20	121.5%
Insurance - non-employee	9,562.06	9,000.00	562.06	106.2%
Landscape Maintenance	0.00	500.00	-500.00	0.0%
Legal fees	937.41	600.00	337.41	156.2%
New Programs/Children's Program				0.98054000.TD 915
Adult Programs	6,414.55			
Summer Reading	4,428.06	4,600.00	-171.94	96.3%
New Programs/Children's Program - Other	1,456.82	10,000.00	-8,543.18	14.6%
Total New Programs/Children's Program	12,299.43	14,600.00	-2,300.57	84.2%

Scappoose Public Library Profit & Loss Budget vs. Actual

July 2023 through June 2024

OCI.C Proficialis 2,088.08 2,154.87 3,000.00 1,000 411.192 8,146.87 9,000.00 1,000 10.00 10.00 10.00 10.00 10.00		Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Periodicals	OCLC	2.088.08	2,200,00	-111.92	
Rent 1.00 1.00 0.00 0.00 100.0% Service Contracts & Repair 9.297.24 14,000.00 5.202.78 9.41% Telephone & telecommunications 2,989.74 4,000.00 1,006.26 74.8% Withstap 11,000.00 3,000.00 3,000.00 0.0% Okasing & Materials & Supplies 5,573.05 8,000.00 -8,000.00 0.0% Materials & Supplies - Other 0.00 8,000.00 -2,000.00 0.0% Total Materials & Supplies - Other 5,573.05 8,000.00 -2,000.00 0.0% Total Materials & Supplies - Other 2,77.25 8,000.00 -7,722.85 89.5% Capatal Outlay 277.15 8,000.00 -7,722.85 3.5% Contingency 0.00 42,000.00 -7,722.85 3.5%				-845.13	71.8%
Service Contracts & Ropair 9,287.24 14,500.00 -5,002.76 64.1% Telephpone & Itelecommunications 12,931.25 15,000.00 -2,008.75 86.0% Workshops, Staff development 0,00 3,000.00 -3,000.00 -3,13.95 Workshops, Staff development 0,00 8,000.00 -5,000.00 -3,13.95 Workshops, Staff development 0,00 8,000.00 -5,000.00 -5,000.00 -6,000.00 Total Materials & Supplies 0,573.05 8,000.00 -2,425.95 89.7% Total Materials & Supplies 0,573.05 8,000.00 -2,425.95 89.7% Total Materials & Supplies 0,573.05 8,000.00 -2,425.95 89.7% Total Materials & Supplies 0,573.05 8,000.00 -7,722.85 89.5% Capital Outlay 277.15 8,000.00 -7,722.85 3.5% Contingency 0,00 42,000.00 -7,722.85 3.5% Contingency 0,00 42,000.00 -7,722.85 3.5% Contingency 0,00 42,000.00 -42,000.00 -42,000.00 -0,0% Payroll Expenses 1,000 1,000 98.40 158.0% Galaria Sarialed expenses 1,000 -7,090.08 77,3% Wasabon Pay 0,000 -7,090.08 77,3% Wasabon Pay 0,000 -7,090.08 77,3% Catalog Technician 24,908.52 31,300.00 -7,090.08 77,3% Head Librarian 1,274.42 70,000 -7,25.56 87,5% Assistant Librarian 23,269.05 32,700.00 -7,25.56 87,5% Assistant Librarian 23,269.05 32,700.00 -7,25.56 87,5% Assistant Librarian 1,274.42 70,000.00 -7,25.56 87,5% Clerk 1 1,434.75 2,000.00 -1,834.91 95.5% Payroll taxes Employer St. Act ins played benefits - Health ins 0,00 4,000.00 -1,834.91 95.5% Parase Dimemployer Sc. Sc. 1,956.00 4,000.00 -1,834.91 95.5% Payroll taxes Employer St. Act ins 1,157.16 90.00 4,000.00 4,000.00 4,000.00 Parase Dimemployer Sc. Sc. 1,956.00 4,000.00 4,000.00 4,000.00 4,000.00 Parase Dimemployer Sc. Sc. 1,956.00 4,000.00 4,000.00 4,000.00 4,000.00 Parase Dimemployer Sc. Sc. 1,956.00 4,000.00 4,000.00 4,000.00 4,000.00 Parase Dimemployer S			1,00		
Telephone & telecommunications 2,983,74 4,000.00 -1,000.28 74,8% Willities 12,931.25 15,000.00 -2,088,75 86,2% Willities 12,931.25 15,000.00 3,000.00 3,000.00 3,000.00 -4,000.0		9,297.24	14,500.00		
Utilifies 1,291,26 15,000.00 -2,068.75 88,2% of the common of the		2,993.74	4,000.00		
Part		12,931.25			
National State Sta	Workshops, Staff development	0.00			
Materials & Supplies		2,486.15	3,000.00	-513.85	82.9%
Materials & Supplies - Other 0.00 8,000.00 -8,000.00 -2,428.95 69.7%					
Total Materials & Supplies 5,573.05 8,000.00 -2,428.95 69.7%	Supplies				
Total Materials & Services 135,438.04 151,101.00 -15,652.96 89,6%	Materials & Supplies - Other	0.00	8,000.00	-8,000.00	0.0%
Capital Outsy	Total Materials & Supplies	5,573.05	8,000.00	-2,426.95	69.7%
Total Capital Outlay 277.15 8,000.00 -7,722.85 3.5%	Total Materials & Services	135,438.04	151,101.00	-15,662.96	89.6%
Total Capital Outlay 277.15		277 15	8.000.00	-7,722.85	3.5%
Contingency 21.40 21.40 42.000.00 42.000.00 42.000.00 0.0% Payroll Expenses 21.40 21.40 21.40 20.00 0 42.000.00 0.0% Payroll Expenses 21.40 21.40 21.40 21.40 21.40 21.40 20.00 0 0.0% Payroll Expenses 21.40 21.4	armate/Equips em improve	1			
Salaries & related expenses 21.40	Total Capital Outlay	277.15	8,000.00	34	
Salaries & related expenses 2,686.40 1,700.00 986.40 158.0% 158.0% 161.00 161	Contingency		42,000.00	-42,000.00	0.0%
Intern	Payroll Expenses	21.40			
Holiday Pay 3,790.07 Vacation Pay 10,419.96 Sick Pay 6,259.23 Children Technician 24,200.92 31,300.00 -7,099.08 77.3% Catalog Technician 24,200.92 31,300.00 -6,330.48 79.8% Catalog Technician 24,266.52 31,300.00 -8,725.58 87.5% Red Librarian 61,274.42 70,000.00 -8,725.58 87.5% Red Librarian 23,269.05 32,700.00 -9,430.95 71.2%	Salaries & related expenses	0.000 000	1 700 00	000.40	159.00/
Vacation Pay 10,419 96			1,700.00	966.40	136,0%
Sick Pay					
Children Technician Children Technician 24,200.92 31,300.00 -7,099.08 77.3% Catalog Technician 61,277.42 70,000.00 -8,330.48 79.8% Assistant Librarian 61,277.42 70,000.00 -8,725.58 87.5% Assistant Librarian 23,269.05 32,700.00 -9,430.95 71.2% Clerk 1 14,340.75 20,000.00 -5,659.25 71.7% Clerk 2 14,889.10 19,000.00 -4,110.90 78.4% Clerk 3 Employee benefits - Health Ins Employee benefits - Health Ins Pension plan contributions PERS 39,165.09 41,000.00 50.00 -50.0					
Catalog Technician Catalog		F-000 00 000 000	24 200 00	7 000 08	77 3%
Head Librarian 61,274.42 70,000.00 -8,725.58 87.5%			[기타리] · 기타리		
Assistant Librarian Assistant Assist					
Clerk 1 14,340.75 20,000.00 -5,659.25 71.7% Clerk 2 14,889.10 19,000.00 4.110.90 78.4% Clerk 3 11,085.44 17,050.00 5.964.56 65.0% Employee benefits - Health Ins 0.00 50.00 -50.00 0.0% Pension plan contributions PERS 39,165.09 41,000.00 1,834.91 95.5% Payroll taxes, Employer Soc Soc 19,864.03 15,000.00 4,854.03 132.4% PR Taxes Employer St Acc ins PR Taxes Employer Ins 0.00 500.00 -500.00 0.0% Extra Pay and Bonus 0.00 500.00 400.00 400.00 -22,638.86 91.9% Total Salaries & related expenses 257,361.14 280,000.00 -88,865.27 81.6% Net Ordinary Income 27,446.77 -78,101.00 105,547.77 -35.1%					
Clerk 2					
Clerk 3 11,085.44 17,050.00 -5,964.56 65.0% Employee benefits - Health ins 0.00 50.00 -50.00 0.0% Pension plan contributions PERS 39,165.09 41,000.00 -1,834.91 95.5% Payroli taxes, Employer Soc Sec 19,854.03 15,000.00 4,854.03 132.4% PR Taxes Employer St Acc ins 1,157.16 PR Taxes Unemployment ins 0.00 500.00 -500.00 0.0% Extra Pay and Bonus 0.00 400.00 -400.00 0.0% Total Salaries & related expenses 257,361.14 280,000.00 -22,638.86 91.9% Net Ordinary Income 27,446.77 -78,101.00 105,547.77 -35.1%					
Employee benefits - Health Ins 0.00 50.00 -50.00 0.0% Pension plan contributions PERS 39,165.09 41,000.00 -1,834.91 95.5% Payroll taxes, Employer Soc Sec 19,854.03 15,000.00 4,854.03 132.4% PR Taxes Employer St Acc Ins PR Taxes Unemployment Ins 0.00 500.00 -500.00 0.0% Extra Pay and Bonus 0.00 400.00 -600.00 0.0%				-5.964.56	65.0%
Pension plan contributions PERS 39,165.09 41,000.00 -1,834.91 95.5% Payroll taxes, Employer Soc Sec 19,854.03 15,000.00 4,854.03 132.4% PR Taxes Employer St Acc Ins 1,157.16 500.00 -500.00 -500.00 0.0% PR Taxes Unemployment ins 0.00 400.00 -500.00 -500.00 0.0% Extra Pay and Bonus 257,361.14 280,000.00 -22,638.86 91.9% Total Salaries & related expenses 257,361.14 280,000.00 -88,865.27 81.6% Net Ordinary Income 27,446.77 -78,101.00 105,547.77 -35.1%				-50.00	0.0%
Payroll taxes, Employer Soc Sec 19,854.03 15,000.00 4,854.03 132.4% PR Taxes Employer St Acc ins 1,157.16 -500.00 0.0% PR Taxes Unemployment ins 0.00 500.00 -500.00 0.0% Extra Pay and Bonus 0.00 400.00 -22,638.86 91.9% Total Salaries & related expenses 257,361.14 280,000.00 -22,638.86 91.9% Total Expense 394,235.73 483,101.00 -88,865.27 81.6% Net Ordinary Income 27,446.77 -78,101.00 105,547.77 -35.1%				-1,834.91	95.5%
PR Taxes Employer St Acc Ins PR Taxes Unemployment Ins Extra Pay and Bonus Total Salaries & related expenses 257,361.14 280,000.00 -500.00 -500.00 -500.00 -0.0% -			15,000.00	4,854.03	132.4%
PR Taxes Unemployment ins Extra Pay and Bonus 0.00 0.00 500.00 400.00 -500.00 400.00 0.0% 0.0% 0.0% Total Salaries & related expenses 257,361.14 280,000.00 -22,638.86 91.9% Total Expense 394,235.73 483,101.00 -88,865.27 81.6% Net Ordinary Income 27,446.77 -78,101.00 105,547.77 -35.1%					
Extra Pay and Bonus 0.00 400.00 -400.00 0.0% Total Salaries & related expenses 257,361.14 280,000.00 -22,638.86 91.9% Total Expense 394,235.73 483,101.00 -88,865.27 81.6% Net Ordinary Income 27,446.77 -78,101.00 105,547.77 -35.1%			500.00		
Total Expense 394,235.73 483,101.00 -88,865.27 81.6% Net Ordinary Income 27,446.77 -78,101.00 105,547.77 -35.1%	Extra Pay and Bonus		400.00	-400.00	0.0%
Net Ordinary Income 27,446.77 -78,101.00 105,547.77 -35.1%	Total Salaries & related expenses	257,361.14	280,000.00	-22,638.86	91.9%
Net Ordinary Income 27,770 77 404 00 405 547 77 35 49/	Total Expense	394,235.73	483,101.00	-88,865.27	81.6%
Net Income 27,446.77 -78,101.00 105,547.77 -35.1%	Net Ordinary Income	27,446.77	-78,101.00	105,547.77	-35.1%
	Net Income	27,446.77	-78,101.00	105,547.77	-35.1%