

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 | |
| 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 |
| 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 | |
| Adult Programs | 2,850.85 |
| Summer Reading | 75.00 |
| New Programs/Children's Program - Other | 76.62 |
| 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 | |
| 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 |
| Children Technician | 2,453.28 |
| Catalog Technician | 2,029.20 |
| Head Librarian | 5,833.34 |
| Assistant Librarian | 2,124.96 |
| Clerk 1 | 1,448.26 |
| Clerk 2 | 871.31 |
| Clerk 3 | 660.77 |
| Pension plan contributions PERS | 3,118.43 |

Scappoose Public Library
Profit & Loss
April 2024

| | Apr 24 |
|-----------------------------------|------------|
| Payroll taxes, Employer Soc Sec | 1,332.29 |
| PR Taxes Employer St Acc Ins | 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 |

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Cash Basis

Scappoose Public Library
Balance Sheet
As of April 30, 2024

| | Apr 30, 24 |
|---------------------------------------|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 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 | 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 |
| Total Credit Cards | 398.73 |
| Other Current Liabilities | |
| 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 | |
| Opening Bal Equity | 80,535.30 |
| Unrestrict (retained earnings) | 182,767.66 |
| Net Income | 61,503.71 |
| Total Equity | 324,806.67 |
| TOTAL LIABILITIES & EQUITY | 330,849.49 |

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Cash Basis

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 | | | | |
| 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% |

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Cash Basis

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

| | Jul '23 - Jun 24 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|-------------------|-------------------|---------------|
| OCLC | 2,088.08 | 2,200.00 | -111.92 | 94.9% |
| Periodicals | 2,154.87 | 3,000.00 | -845.13 | 71.8% |
| Rent | 1.00 | 1.00 | 0.00 | 100.0% |
| Service Contracts & Repair | 9,297.24 | 14,500.00 | -5,202.76 | 64.1% |
| Telephone & telecommunications | 2,993.74 | 4,000.00 | -1,006.26 | 74.8% |
| Utilities | 12,931.25 | 15,000.00 | -2,068.75 | 86.2% |
| Workshops, Staff development | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| Cleaning & Maintenance | 2,486.15 | 3,000.00 | -513.85 | 82.9% |
| Materials & Supplies | | | | |
| Supplies | 5,573.05 | | | |
| Materials & Supplies - Other | 0.00 | 8,000.00 | -8,000.00 | 0.0% |
| Total Materials & Supplies | 5,573.05 | 8,000.00 | -2,426.95 | 69.7% |
| Total Materials & Services | 135,438.04 | 151,101.00 | -15,662.96 | 89.6% |
| Capital Outlay | | | | |
| Furniture/Equip/Perm Improve | 277.15 | 8,000.00 | -7,722.85 | 3.5% |
| Total Capital Outlay | 277.15 | 8,000.00 | -7,722.85 | 3.5% |
| Contingency | 0.00 | 42,000.00 | -42,000.00 | 0.0% |
| Payroll Expenses | 21.40 | | | |
| Salaries & related expenses | | | | |
| Intern | 2,686.40 | 1,700.00 | 986.40 | 158.0% |
| 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 | 24,969.52 | 31,300.00 | -6,330.48 | 79.8% |
| Head Librarian | 61,274.42 | 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 | 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 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% |
| 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% |
| Net Income | 27,446.77 | -78,101.00 | 105,547.77 | -35.1% |