

Scappoose Public Library
Financial Reports

Dec-23

Page	2	Profit & Loss	December	2023
Page	4	Balance Sheet	Fiscal Year	22-23
Page	5	P&L vs Budget	Fiscal Year	22-23
Page	7	Payroll Summary	December	2023
Pages	9	Recon PFM	December	2023
Pages	17	Recon	December	2023
		Inroads Credit Union Checking		
		Inroads Credit Union Savings		
		Inroads Credi Union Credit Card		
		Amazon - Amex Credit Card		

Prepared by: Robin Wilson

Scappoose Public Library

Profit & Loss

December 2023

	Dec 23
Ordinary Income/Expense	
Income	
Contributed support	
Property Taxes	41,204.05
Total Contributed support	41,204.05
Earned revenues	
Donations	250.00
Income, Library Fines & Fees	900.89
Interest- Bank of the West	0.64
Interest OR State Treasury	1,696.42
Total Earned revenues	2,847.95
Total Income	44,052.00
Gross Profit	44,052.00
Expense	
Materials & Services	
Postage & Shipping	407.81
Bank Service Charges	37.80
Accounting fees	375.00
Books	3,369.20
Computer Expense	480.00
Insurance - non-employee	2.46
New Programs/Children's Program	
Adult Programs	129.71
New Programs/Children's Program - Other	322.61
Total New Programs/Children's Program	452.32
OCLC	1,491.46
Service Contracts & Repair	723.46
Telephone & telecommunications	331.22
Utilities	1,446.76
Cleaning & Maintenance	101.02
Materials & Supplies	
Supplies	1,086.38
Total Materials & Supplies	1,086.38
Total Materials & Services	10,304.89
Payroll Expenses	9.58
Salaries & related expenses	
Holiday Pay	1,065.10
Vacation Pay	152.99
Sick Pay	1,155.59
Children Technician	2,330.16
Catalog Technician	2,334.72
Head Librarian	5,833.34
Assistant Librarian	1,859.34
Clerk 1	1,250.57
Clerk 2	820.97
Clerk 3	1,222.80
Pension plan contributions PERS	3,287.86
Payroll taxes, Employer Soc Sec	1,399.95
PR Taxes Employer St Acc Ins	72.10
Total Salaries & related expenses	22,785.49
Total Expense	33,099.96
Net Ordinary Income	10,952.04
Net Income	10,952.04

Scappoose Public Library
Balance Sheet
As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,033.25
INROADS CR UN CHECKING	6,330.88
OR State Treasury Banking Sys	397,091.98
Petty cash	202.00
Total Checking/Savings	418,658.11
Total Current Assets	418,658.11
TOTAL ASSETS	418,658.11
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon - Amex	267.46
Inroads CU Cr Card	654.15
Total Credit Cards	921.61
Total Credit Cards	921.61
Other Current Liabilities	
Payroll Liabilities	5,668.45
Total Other Current Liabilities	5,668.45
Total Current Liabilities	6,590.06
Total Liabilities	6,590.06
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	182,267.66
Net Income	149,265.09
Total Equity	412,068.05
TOTAL LIABILITIES & EQUITY	418,658.11

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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	0.00	2,000.00	-2,000.00	0.0%
Bequeathed Gifts	0.00	2,500.00	-2,500.00	0.0%
Library Grants	6,427.00	9,000.00	-2,573.00	71.4%
Previously Levied Taxes	87,103.39	7,000.00	80,103.39	1,244.3%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	266,718.05	365,000.00	-98,281.95	73.1%
Total Contributed support	360,297.44	386,500.00	-26,202.56	93.2%
Earned revenues				
Donations	1,173.91			
Meeting Room Fees	1,980.00	5,000.00	-3,020.00	39.6%
Income, Library Fines & Fees	3,702.53	4,000.00	-297.47	92.6%
Interest- Bank of the West	3.79	0.00	3.79	100.0%
Interest OR State Treasury	5,070.42	9,000.00	-3,929.58	56.3%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Total Earned revenues	11,930.65	18,500.00	-6,569.35	64.5%
Total Income	372,228.09	405,000.00	-32,771.91	91.9%
Gross Profit	372,228.09	405,000.00	-32,771.91	91.9%
Expense				
Dues & Subscription	1,138.00	2,000.00	-862.00	56.9%
Materials & Services				
Training	319.95			
Movies in the Park	4,512.59			
Postage & Shipping	871.64	1,000.00	-128.36	87.2%
Office Equipment and Expenses	0.00	2,000.00	-2,000.00	0.0%
Bank Service Charges	316.42			
Accounting fees	3,000.00	5,500.00	-2,500.00	54.5%
Audit	3,900.00	7,000.00	-3,100.00	55.7%
Books	27,397.63	43,000.00	-15,602.37	63.7%
Budget	0.00	200.00	-200.00	0.0%
Computer Expense	8,897.53	13,000.00	-4,102.47	68.4%
Election Fees	2,430.20	2,000.00	430.20	121.5%
Insurance - non-employee	9,552.22	9,000.00	552.22	106.1%
Landscape Maintenance	0.00	500.00	-500.00	0.0%
Legal fees	370.00	600.00	-230.00	61.7%
New Programs/Children's Program				
Adult Programs	630.90			
Summer Reading	2,696.77	4,600.00	-1,903.23	58.6%
New Programs/Children's Program - Other	1,233.13	10,000.00	-8,766.87	12.3%
Total New Programs/Children's Program	4,560.80	14,600.00	-10,039.20	31.2%

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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	1,730.05	3,000.00	-1,269.95	57.7%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	5,112.56	14,500.00	-9,387.44	35.3%
Telephone & telecommunications	1,652.48	4,000.00	-2,347.52	41.3%
Utilities	7,120.86	15,000.00	-7,879.14	47.5%
Workshops, Staff development	75.00	3,000.00	-2,925.00	2.5%
Cleaning & Maintenance	2,293.07	3,000.00	-706.93	76.4%
Materials & Supplies				
Supplies	4,409.74			
Materials & Supplies - Other	0.00	8,000.00	-8,000.00	0.0%
Total Materials & Supplies	4,409.74	8,000.00	-3,590.26	55.1%
Total Materials & Services	90,611.82	151,101.00	-60,489.18	60.0%
Capital Outlay				
Furniture/Equip/Perm Improve	177.17	8,000.00	-7,822.83	2.2%
Total Capital Outlay	177.17	8,000.00	-7,822.83	2.2%
Contingency	0.00	42,000.00	-42,000.00	0.0%
Payroll Expenses	-44.08			
Salaries & related expenses				
Intern	2,044.00	1,700.00	344.00	120.2%
Holiday Pay	3,790.07			
Vacation Pay	6,249.23			
Sick Pay	3,727.97			
Children Technician	15,121.96	31,300.00	-16,178.04	48.3%
Catalog Technician	16,355.68	31,300.00	-14,944.32	52.3%
Head Librarian	39,287.06	70,000.00	-30,712.94	56.1%
Assistant Librarian	14,228.65	32,700.00	-18,471.35	43.5%
Clerk 1	8,564.90	20,000.00	-11,435.10	42.8%
Clerk 2	9,293.33	19,000.00	-9,706.67	48.9%
Clerk 3	7,857.56	17,050.00	-9,192.44	46.1%
Employee benefits - Health ins	0.00	50.00	-50.00	0.0%
Pension plan contributions PERS	26,393.15	41,000.00	-14,606.85	64.4%
Payroll taxes, Employer Soc Sec	14,332.39	15,000.00	-667.61	95.5%
PR Taxes Employer St Acc Ins	874.44			
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	168,120.39	280,000.00	-111,879.61	60.0%
Total Expense	260,003.30	483,101.00	-223,097.70	53.8%
Net Ordinary Income	112,224.79	-78,101.00	190,325.79	-143.7%
Net Income	112,224.79	-78,101.00	190,325.79	-143.7%