

Scappose Public Library Financial Reports

Dec-23

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Prepared by: Robin Wilson

Scappoose Public Library Profit & Loss

December 2023

	Dec 23
Ordinary Income/Expense	
Contributed support	
Property Taxes	41,204.05
Total Contributed support	41,204.05
Earned revenues	
Donations	250.00
Income, Library Fines & Fees Interest- Bank of the West	900.89
Interest OR State Treasury	0.64 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 Cleaning & Maintenance	1,446.76
Materials & Supplies	101.02
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 Head Librarian	2,334.72
Assistant Librarian	5,833.34
Clerk 1	1,859.34 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
4 504403402055	(0,952.04

Scappoose Public Library Balance Sheet

As of December 31, 2023

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

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	VC 2001			
Friends of Scappoose Library	49.00		0.000.00	0.0%
Summer Reading Grant	0.00	2,000.00	-2,000.00	0.0%
Bequeathed Gifts	0.00	2,500.00	-2,500.00	71.4%
Library Grants	6,427.00	9,000.00	-2,573.00	
Previously Levied Taxes	87,103.39	7,000.00	80,103.39 -1,000.00	1,244.3% 0.0%
Royalties	0.00	1,000.00	-98,281.95	73.1%
Property Taxes	266,718.05	365,000.00		
Total Contributed support	360,297.44	386,500.00	-26,202.56	93.2%
Earned revenues				
Donations	1,173.91		0.000.00	
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% 56.3%
Interest OR State Treasury	5,070.42	9,000.00	-3,929.58	0.0%
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				PROFESSIONAL PROFE
Dues & Subscription	1,138.00	2,000.00	-862.00	56.9%
Materials & Services				
Training	319.95			
Movies in the Park	4,512.59	A CONTRACTOR AND ADDRESS.		
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	5.555.55	0.500.00	E4 E0/
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% 63.7%
Books	27,397.63	43,000.00	-15,602.37 -200.00	0.0%
Budget	0.00	200.00		68.4%
Computer Expense	8,897.53	13,000.00	-4,102.47	121.5%
Election Fees	2,430.20	2,000.00	430.20 552.22	106,1%
Insurance - non-employee	9,552.22	9,000.00 500.00	-500.00	0.0%
Landscape Maintenance	0.00	* E.E.D. T.	-500.00 -230.00	61.7%
Legal fees	370.00	600.00	-230.00	01.776
New Programs/Children's Program	620.00			
Adult Programs	630.90	4.600.00	-1,903.23	58.6%
Summer Reading New Programs/Children's Program - Other	2,696.77 1,233.13	4,600.00 10,000.00	-1,903.23 -8,766.87	12.3%
The second secon				
Total New Programs/Children's Program	4,560.80	14,600.00	-10,039.20	31.2%

Scappoose Public Library Profit & Loss Budget vs. Actual

July 2023 through June 2024

OCLC 2,088.08 2,200.00 -1,11.82 4,9% Ferridicals 1,70.05 3,000.00 1,16.89 5 7,7% Rent 1,00 1,00 0,00 100.0% Service Contracts & Repair 1,00 1,00 0,00 1,00 Universidant Supplies 1,00 3,000.00 2,287.00 7,00 Workshops, Staff development 7,00 3,000.00 2,285.00 7,00 Clearing & Maintensance 2,289.07 3,000.00 4,000.00 7,00 Supplies 4,400.74 8,000.00 3,500.20 0,00 Total Materials & Supplies Other 4,007.4 8,000.00 3,500.20 0,00 Total Materials & Supplies 4,400.74 8,000.00 3,500.20 0,00 Total Materials & Supplies 1,71.77 8,000.00 3,500.20 0,00 Total Materials & Supplies 1,71.77 8,000.00 3,400.00 1,00 Total Materials & Supplies 1,71.77 8,000.00 3,400.00 1,00 Total Salaria &		Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Periodicals	OCLC	2 088 08	2 200 00	111.02	04.09/
Rent	Periodicals				
Service Contracts & Repair 5,112.56 14,500.00 -9,397.44 35.3% Felsphone & 16,602.48 4.000.00 -2,247.52 4.13% 1.000.00 -7,879.14 47.5%	Rent	500 P. 100 S. 100 S		2	
Telephone & telecommunications	Service Contracts & Repair				
Utilities					
Workshops, Staff development Cleaning & Maintenance 75.00 3,000.00 2,95.00 76.4% Materials & Supplies 4,409.74 8,000.00 -9,000.00 0.0% Total Materials & Supplies - Other 4,409.74 8,000.00 -9,000.00 -0.0% Total Materials & Supplies 4,409.74 8,000.00 -9,000.00 -0.048.18 60.0% Capital Outlay 177.17 8,000.00 -7,822.83 2.2% Contingency 0.00 40,000 -7,822.83 2.2% Contingency 0.00 40,000 -7,822.83 2.2% Salaries & Teated expenses 44,08 -7,822.83 2.2% Holiday Pay 3,750.07 1,700.00 344.00 120.2% Salaries & Teated expenses 2,004.00 1,700.00 344.00 120.2% Holiday Pay 3,770.07 1,700.00 344.00 120.2% Sick Pay 3,777.07 1,700.00 344.00 120.2% Clerk 2 2,249.20 2,700.00 1,617.60 4.83%	Utilities				
Cleaning A Maintenance 2,293.07 3,000.00 -708.93 76.4% Materials & Supplies 4,409.74 0.00 8,000.00 -8,000.00 -3,500.26 55.1% 1.00	Workshops, Staff development				
Materials & Supplies 14,409 74 10,000 1,000,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000,000 1,000,000	Cleaning & Maintenance				
Materials & Supplies 0.00 8,000.00 -8,000.00 -8,000.00 0.0% Total Materials & Supplies 4,409.74 8,000.00 -3,590.26 55.1% Capital Outlay 177.17 8,000.00 -7,822.83 2.2% Contingency 0.00 42,000.00 -7,822.83 2.2% Contingency 0.00 42,000.00 344.00 120.2% Payroll Expenses -44.08 1,700.00 344.00 120.2% Salaries & related expenses -40.00 1,700.00 344.00 120.2% Use of the Payroll Expenses -40.00 1,700.00 344.00 120.2% Salaries & related expenses -40.00 1,700.00 344.00 120.2% Use of the Payroll Expenses -40.00 1,700.00 344.00 120.2% Vacation Pay 3,780.07 -40.00 344.00 120.2% Salaries & related expenses -40.00 1,700.00 344.00 40.00 40.00 40.00 40.00 40.00 40.00 40.00 40.00	Materials & Supplies		-,	1	70.478
Total Materials & Supplies		4,409.74			
Total Materials & Services 90,611.82 151,101.00 -80,489.18 60.0%	Materials & Supplies - Other	0.00	8,000.00	-8,000.00	0.0%
Capital Outlay 177.17 8,000.00 -7,822.83 2.2%	Total Materials & Supplies	4,409.74	8,000.00	-3,590.26	55.1%
Total Capital Outlay	Total Materials & Services	90,611.82	151,101.00	-60,489.18	60.0%
Total Capital Outlay					
Contingency 0.00	Furniture/Equip/Perm Improve	177.17	8,000.00	-7,822.83	2.2%
Salaries & related expenses Salaries & related expenses Interm	Total Capital Outlay	177.17	8,000.00	-7,822.83	2.2%
Payroll Expenses		0.00	42,000.00	-42,000,00	0.0%
Intern	Payroll Expenses	-44.08			5.570
Holiday Pay 3,790.07 Vacation Pay 6,249.23 Sick Pay 6,249.23 Sick Pay 727.97					
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 15,325.68 31,300.00 -14,944.32 52,3% Head Librarian 39,287.06 70,000.00 -30,712.94 56.1% Assistant Librarian 41,228.65 32,700.00 -18,471.35 43,5% Clerk 1 4,228.65 32,700.00 -11,435.10 42.8% Clerk 2 9,293.33 19,000.00 -11,435.10 42.8% Clerk 2 9,293.33 19,000.00 -9,708.67 48.9% Clerk 3 6,000 6,000 -9,708.67 48.9% Clerk 3 6,000 6,00			1,700.00	344.00	120.2%
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 -18,477.35 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 9,706.67 48.9% Employee benefits - Health ins 0.00 50.00 -9,102.44 46.1% Employer Deprison plan contributions PERS 26,393.15 41,000.00 -14,806.85 64.4% Payroll taxes, Employer Sto Sec 14,332.39 15,000.00 -50.00 0.0% PR Taxes Unemployment Ins 0.00 500.00 -500.00 0.0% Extra Pay and Borus 0.00 400.00 -111,879.61 60.0% Total Expense 168,120.39					
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 - Heaith ins 0.00 50.00 -50.00 0.0% Pansion 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 -50.00 0.0% PR Taxes Lemployer St. Acc Ins 874.44 -667.61 95.5% PR Taxes Unemployment Ins 0.00 500.00 -500.00 -0.0% Extra Pay and Bonus 0.00 500.00 -500.00 -0.0% <th< th=""><th></th><th></th><th></th><th></th><th></th></th<>					
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 7,867.56 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 Unemployment ins 0.00 500.00 -500.00 0.0% Extra Pay and Bonus 0.00 400.00 -400.00 -400.00 0.0% Total Salaries & related expenses 168,120.39 280,000.00 -111,879.61 80.0% Net Ordinary Income 12,224.79 -78,101.00 190,					
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 6,000.00 -11,4371.00 42.8% 62.4% 62.4% 62.4% 63.4%					48.3%
Assistant Librarian 14,228.85 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 0.00 500.00 -500.00 -500.00 0.0% Extra Pay and Bonus 0.00 400.00 -111,879.61 60.0% Total Salaries & related expenses 168,120.39 280,000.00 -223,097.70 53.8% Net Ordinary Income 112,224.79 -78,101.00 190,325.79 -143.7%					52.3%
Clerk 1		The state of the s			56.1%
Clerk 2 9,293.33 19,000.00 -9,706.67 48,9%					43.5%
Clerk 3 7,857.56 17,050.00 -9,192.44 46.1%					42.8%
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 -667.61 95.5% PR Taxes Unemployment Ins 0.00 500.00 -500.00 0.0% Extra Pay and Bonus 0.00 400.00 -111,879.61 60.0% 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%	3 (200 m m 200 m m m m m m m m m m m m m m				
Payroll taxes, Employer Soc Sec 14,332.39 15,000.00 -667,61 95.5% PR Taxes Employer St Acc Ins 874.44 -500.00 0.0% 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%					
PR Taxes Employer St Acc Ins PR Taxes Unemployment ins Extra Pay and Bonus 874.44 0.00 500.00 400.00 -500.00 -500.00 400.00 0.0% 0.0% Total Salaries & related expenses 168,120.39 280,000.00 483,101.00 -111,879.61 60.0% 53.8% Net Ordinary Income 112,224.79 -78,101.00 190,325.79 -143.7%					
PR Taxes Unemployment Ins Extra Pay and Bonus 0.00 0.00 0.00 500.00 400.00 -500.00 -500.00 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%			15,000.00	-667.61	95.5%
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%			500.00	500.00	
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%					
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%	Extra ray and bonds	0.00	400.00	-400.00	0.0%
Net Ordinary Income 112,224.79 -78,101.00 190,325.79 -143.7%	Total Salaries & related expenses	168,120.39	280,000.00	-111,879.61	60.0%
No. 100,020.70 -140.70	Total Expense	260,003.30	483,101.00	-223,097.70	53.8%
Net Income 112,224.79 -78,101.00 190,325.79 -143.7%	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%