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Scappoose Public Library
Financial Reports

Feb. 2024

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		Inroads Credit Union Checking		
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		Amazon - Amex Credit Card		

Prepared by: Robin Wilson

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03/21/24
Cash Basis

Scappoose Public Library
Profit & Loss
February 2024

	Feb 24
Ordinary Income/Expense	
Income	
Contributed support	
Library Grants	5,000.00
Previously Levied Taxes	2,085.20
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Total Contributed support	7,085.20
Earned revenues	
Donations	370.92
Meeting Room Fees	535.00
Income, Library Fines & Fees	140.55
Interest OR State Treasury	1,464.53
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Total Earned revenues	2,511.00
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Total Income	9,596.20
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Gross Profit	9,596.20
Expense	
Materials & Services	
Postage & Shipping	50.74
Office Equipment and Expenses	36.60
Bank Service Charges	56.15
Accounting fees	375.00
Books	2,418.66
Computer Expense	485.18
Insurance - non-employee	2.46
Legal fees	567.41
New Programs/Children's Program	
Adult Programs	75.70
New Programs/Children's Program - Other	27.33
	<hr/>
Total New Programs/Children's Program	103.03
Periodicals	89.95
Service Contracts & Repair	778.04
Telephone & telecommunications	335.47
Utilities	1,556.11
Materials & Supplies	
Supplies	239.80
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Total Materials & Supplies	239.80
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Total Materials & Services	7,094.60
Payroll Expenses	45.00
Salaries & related expenses	
Holiday Pay	0.00
Vacation Pay	149.12
Sick Pay	1,211.49
Children Technician	2,184.24
Catalog Technician	2,229.84
Head Librarian	5,833.34
Assistant Librarian	2,413.88
Clerk 1	1,418.18
Clerk 2	1,603.22
Clerk 3	1,446.85
Pension plan contributions PERS	3,372.63

Scappoose Public Library
Profit & Loss
February 2024

	Feb 24
Payroll taxes, Employer Soc Sec	1,441.44
PR Taxes Employer St Acc Ins	73.97
Total Salaries & related expenses	23,378.20
Total Expense	30,517.80
Net Ordinary Income	-20,921.60
Net Income	-20,921.60

Scappoose Public Library

Balance Sheet

As of February 29, 2024

	Feb 29, 24
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,033.25
INROADS CR UN CHECKING	8,313.20
OR State Treasury Banking Sys	348,178.20
Petty cash	202.00
Total Checking/Savings	371,726.65
Total Current Assets	371,726.65
TOTAL ASSETS	371,726.65
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	-500.00
Total Accounts Payable	-500.00
Credit Cards	
Credit Cards	
Amazon - Amex	407.59
Inroads CU Cr Card	521.71
Total Credit Cards	929.30
Total Credit Cards	929.30
Other Current Liabilities	
Direct Deposit Liabilities	0.43
Payroll Liabilities	10,164.55
Total Other Current Liabilities	10,164.98
Total Current Liabilities	10,594.28
Total Liabilities	10,594.28
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	182,767.66
Net Income	97,829.41
Total Equity	361,132.37
TOTAL LIABILITIES & EQUITY	371,726.65

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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%
Library Grants	11,427.00	9,000.00	2,427.00	127.0%
Previously Levied Taxes	7,904.48	7,000.00	904.48	112.9%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	349,871.80	365,000.00	-15,128.20	95.9%
Total Contributed support	371,390.28	386,500.00	-15,109.72	96.1%
Earned revenues				
Donations	2,964.83			
Meeting Room Fees	3,270.00	5,000.00	-1,730.00	65.4%
Income, Library Fines & Fees	4,225.40	4,000.00	225.40	105.6%
Interest- Bank of the West	3.79	0.00	3.79	100.0%
Interest OR State Treasury	8,202.15	9,000.00	-797.85	91.1%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Total Earned revenues	18,666.17	18,500.00	166.17	100.9%
Total Income	390,056.45	405,000.00	-14,943.55	96.3%
Gross Profit	390,056.45	405,000.00	-14,943.55	96.3%
Expense				
Dues & Subscription	1,138.00	2,000.00	-862.00	56.9%
Materials & Services				
Training	169.95			
Movies in the Park	4,512.59			
Postage & Shipping	953.50	1,000.00	-46.50	95.4%
Office Equipment and Expenses	36.60	2,000.00	-1,963.40	1.8%
Bank Service Charges	462.37			
Accounting fees	3,750.00	5,500.00	-1,750.00	68.2%
Audit	3,900.00	7,000.00	-3,100.00	55.7%
Books	33,546.44	43,000.00	-9,453.56	78.0%
Budget	0.00	200.00	-200.00	0.0%
Computer Expense	9,867.89	13,000.00	-3,132.11	75.9%
Election Fees	2,430.20	2,000.00	430.20	121.5%
Insurance - non-employee	9,557.14	9,000.00	557.14	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	831.13			
Summer Reading	2,744.52	4,600.00	-1,855.48	59.7%
New Programs/Children's Program - Other	1,296.99	10,000.00	-8,703.01	13.0%
Total New Programs/Children's Program	4,872.64	14,600.00	-9,727.36	33.4%

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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	2,044.92	3,000.00	-955.08	68.2%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	6,210.74	14,500.00	-8,289.26	42.8%
Telephone & telecommunications	2,323.42	4,000.00	-1,676.58	58.1%
Utilities	10,111.32	15,000.00	-4,888.68	67.4%
Workshops, Staff development	0.00	3,000.00	-3,000.00	0.0%
Cleaning & Maintenance	2,293.07	3,000.00	-706.93	76.4%
Materials & Supplies				
Supplies	4,909.82			
Materials & Supplies - Other	0.00	8,000.00	-8,000.00	0.0%
Total Materials & Supplies	4,909.82	8,000.00	-3,090.18	61.4%
Total Materials & Services	104,979.10	151,101.00	-46,121.90	69.5%
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	18.26			
Salaries & related expenses				
Intern	2,044.00	1,700.00	344.00	120.2%
Holiday Pay	3,790.07			
Vacation Pay	8,485.21			
Sick Pay	5,563.12			
Children Technician	19,700.20	31,300.00	-11,599.80	62.9%
Catalog Technician	20,500.72	31,300.00	-10,799.28	65.5%
Head Librarian	49,607.74	70,000.00	-20,392.26	70.9%
Assistant Librarian	18,515.85	32,700.00	-14,184.15	56.6%
Clerk 1	11,362.58	20,000.00	-8,637.42	56.8%
Clerk 2	12,286.78	19,000.00	-6,713.22	64.7%
Clerk 3	10,424.67	17,050.00	-6,625.33	61.1%
Employee benefits - Health Ins	0.00	50.00	-50.00	0.0%
Pension plan contributions PERS	32,915.80	41,000.00	-8,084.20	80.3%
Payroll taxes, Employer Soc Sec	17,133.47	15,000.00	2,133.47	114.2%
PR Taxes Employer St Acc Ins	1,017.51			
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	213,347.72	280,000.00	-66,652.28	76.2%
Total Expense	319,660.25	483,101.00	-163,440.75	66.2%
Net Ordinary Income	70,396.20	-78,101.00	148,497.20	-90.1%
Net Income	70,396.20	-78,101.00	148,497.20	-90.1%