

Scappoose Public Library
Financial Reports

Jan-24

Jeffrey V Weiss

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		Amazon - Amex Credit Card		

Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
 January 2024

	Jan 24
Ordinary Income/Expense	
Income	
Contributed support	
Summer Reading Grant	2,138.00
Previously Levied Taxes	367.96
Property Taxes	1,501.68
	4,007.64
Total Contributed support	4,007.64
Earned revenues	
Donations	1,420.00
Meeting Room Fees	560.00
Income, Library Fines & Fees	577.32
Interest OR State Treasury	1,667.20
	4,224.52
Total Earned revenues	4,224.52
Total Income	8,232.16
Gross Profit	8,232.16
Expense	
Dues & Subscription	150.00
Materials & Services	
Postage & Shipping	70.43
Bank Service Charges	74.05
Accounting fees	375.00
Books	2,798.20
Computer Expense	490.36
Insurance - non-employee	9,537.46
New Programs/Children's Program	
Adult Programs	47.29
Summer Reading	40.11
New Programs/Children's Program - Other	58.00
	145.40
Total New Programs/Children's Program	145.40
Periodicals	89.95
Service Contracts & Repair	736.41
Telephone & telecommunications	335.47
Utilities	1,434.35
Cleaning & Maintenance	241.99
Materials & Supplies	
Supplies	515.94
	515.94
Total Materials & Supplies	515.94
Total Materials & Services	16,845.01
Salaries & related expenses	
Holiday Pay	1,525.71
Vacation Pay	1,770.47
Sick Pay	1,007.47
Children Technician	1,997.28
Catalog Technician	2,166.00
Head Librarian	4,756.54
Assistant Librarian	1,700.90
Clerk 1	1,143.14
Clerk 2	642.84
Clerk 3	1,055.71
Pension plan contributions PERS	3,240.56

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Cash Basis

Scappoose Public Library
Profit & Loss
January 2024

	<u>Jan 24</u>
Payroll taxes, Employer Soc Sec	1,384.44
PR Taxes Employer St Acc Ins	<u>71.07</u>
Total Salaries & related expenses	<u>22,462.13</u>
Total Expense	<u>39,457.14</u>
Net Ordinary Income	<u>-31,224.98</u>
Net Income	<u><u>-31,224.98</u></u>

Scappoose Public Library
Balance Sheet
 As of January 31, 2024

	Jan 31, 24
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,033.25
INROADS CR UN CHECKING	964.27
OR State Treasury Banking Sys	370,628.62
Petty cash	202.00
Total Checking/Savings	386,828.14
Total Current Assets	386,828.14
TOTAL ASSETS	386,828.14
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	309.66
Total Accounts Payable	309.66
Credit Cards	
Credit Cards	
Amazon - Amex	-112.31
Inroads CU Cr Card	341.17
Total Credit Cards	228.86
Total Credit Cards	228.86
Other Current Liabilities	
Direct Deposit Liabilities	0.43
Payroll Liabilities	5,460.25
Total Other Current Liabilities	5,460.68
Total Current Liabilities	5,999.20
Total Liabilities	5,999.20
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	182,267.66
Net Income	118,025.98
Total Equity	380,828.94
TOTAL LIABILITIES & EQUITY	386,828.14

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

	Jul '23 - Jun 24	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Contributed support			
Friends of Scappoose Library	49.00		
Summer Reading Grant	2,138.00	2,000.00	138.00
Bequeathed Gifts	0.00	2,500.00	-2,500.00
Library Grants	6,427.00	9,000.00	-2,573.00
Previously Levied Taxes	5,819.28	7,000.00	-1,180.72
Royalties	0.00	1,000.00	-1,000.00
Property Taxes	349,871.80	365,000.00	-15,128.20
Total Contributed support	364,305.08	386,500.00	-22,194.92
Earned revenues			
Donations	2,593.91		
Meeting Room Fees	2,735.00	5,000.00	-2,265.00
Income, Library Fines & Fees	4,084.85	4,000.00	84.85
Interest- Bank of the West	3.79	0.00	3.79
Interest OR State Treasury	6,737.62	9,000.00	-2,262.38
Miscellaneous revenue	0.00	500.00	-500.00
Total Earned revenues	16,155.17	18,500.00	-2,344.83
Total Income	380,460.25	405,000.00	-24,539.75
Gross Profit	380,460.25	405,000.00	-24,539.75
Expense			
Dues & Subscription	1,138.00	2,000.00	-862.00
Materials & Services			
Training	169.95		
Movies in the Park	4,512.59		
Postage & Shipping	871.64	1,000.00	-128.36
Office Equipment and Expenses	36.60	2,000.00	-1,963.40
Bank Service Charges	378.22		
Accounting fees	3,375.00	5,500.00	-2,125.00
Audit	3,900.00	7,000.00	-3,100.00
Books	29,727.75	43,000.00	-13,272.25
Budget	0.00	200.00	-200.00
Computer Expense	9,382.71	13,000.00	-3,617.29
Election Fees	2,430.20	2,000.00	430.20
Insurance - non-employee	9,554.68	9,000.00	554.68
Landscape Maintenance	0.00	500.00	-500.00
Legal fees	937.41	600.00	337.41

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

	Jul '23 - Jun 24	Budget	\$ Over Budget
New Programs/Children's Program			
Adult Programs	713.15		
Summer Reading	2,696.77	4,600.00	-1,903.23
New Programs/Children's Program - Other	1,278.05	10,000.00	-8,721.95
Total New Programs/Children's Program	4,687.97	14,600.00	-9,912.03
OCLC	2,088.08	2,200.00	-111.92
Periodicals	1,820.00	3,000.00	-1,180.00
Rent	1.00	1.00	0.00
Service Contracts & Repair	5,631.70	14,500.00	-8,868.30
Telephone & telecommunications	1,987.95	4,000.00	-2,012.05
Utilities	8,555.21	15,000.00	-6,444.79
Workshops, Staff development	0.00	3,000.00	-3,000.00
Cleaning & Maintenance	2,293.07	3,000.00	-706.93
Materials & Supplies			
Supplies	4,621.83		
Materials & Supplies - Other	0.00	8,000.00	-8,000.00
Total Materials & Supplies	4,621.83	8,000.00	-3,378.17
Total Materials & Services	96,963.56	151,101.00	-54,137.44
Capital Outlay			
Furniture/Equip/Perm Improve	177.17	8,000.00	-7,822.83
Total Capital Outlay	177.17	8,000.00	-7,822.83
Contingency	0.00	42,000.00	-42,000.00
Payroll Expenses	0.92		
Salaries & related expenses			
Intern	2,044.00	1,700.00	344.00
Holiday Pay	3,790.07		
Vacation Pay	6,249.23		
Sick Pay	4,307.99		
Children Technician	16,394.20	31,300.00	-14,905.80
Catalog Technician	17,313.28	31,300.00	-13,986.72
Head Librarian	42,203.73	70,000.00	-27,796.27
Assistant Librarian	15,542.77	32,700.00	-17,157.23
Clerk 1	9,497.46	20,000.00	-10,502.54
Clerk 2	10,036.85	19,000.00	-8,963.15
Clerk 3	8,624.66	17,050.00	-8,425.34
Employee benefits - Health Ins	0.00	50.00	-50.00
Pension plan contributions PERS	28,123.01	41,000.00	-12,876.99
Payroll taxes, Employer Soc Sec	15,085.96	15,000.00	85.96
PR Taxes Employer St Acc Ins	912.38		

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Cash Basis

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

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>
PR Taxes Unemployment Ins	0.00	500.00	-500.00
Extra Pay and Bonus	0.00	400.00	-400.00
Total Salaries & related expenses	<u>180,125.59</u>	<u>280,000.00</u>	<u>-99,874.41</u>
Total Expense	<u>278,405.24</u>	<u>483,101.00</u>	<u>-204,695.76</u>
Net Ordinary Income	<u>102,055.01</u>	<u>-78,101.00</u>	<u>180,156.01</u>
Net Income	<u><u>102,055.01</u></u>	<u><u>-78,101.00</u></u>	<u><u>180,156.01</u></u>