

Scappoose Public Library
Financial Reports

Jul-23

Jeffrey V Weiss

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		Amazon - Amex Credit Card		

Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
 July 2023

	Jul 23
Ordinary Income/Expense	
Income	
Contributed support	
Friends of Scappoose Library	35.00
Library Grants	3,000.00
Previously Levied Taxes	1,054.91
Property Taxes	2,275.67
Total Contributed support	6,365.58
Earned revenues	
Donations	418.21
Meeting Room Fees	360.00
Income, Library Fines & Fees	569.04
Interest- Bank of the West	0.64
Interest OR State Treasury	787.85
Total Earned revenues	2,135.74
Total Income	8,501.32
Gross Profit	8,501.32
Expense	
Dues & Subscription	653.00
Materials & Services	
Training	150.00
Movies in the Park	1,895.71
Postage & Shipping	142.52
Bank Service Charges	47.16
Accounting fees	375.00
Books	10,934.39
Computer Expense	505.88
Election Fees	2,430.20
Insurance - non-employee	2.46
New Programs/Children's Program	
Adult Programs	68.00
Summer Reading	2,568.80
Total New Programs/Children's Program	2,636.80
OCLC	596.62
Periodicals	1,060.31
Service Contracts & Repair	911.13
Utilities	1,306.46
Workshops, Staff development	75.00
Cleaning & Maintenance	23.24
Materials & Supplies	
Supplies	831.06
Total Materials & Supplies	831.06
Total Materials & Services	23,923.94
Payroll Expenses	-22.15

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Cash Basis

Scappoose Public Library
Profit & Loss
July 2023

	<u>Jul 23</u>
Salaries & related expenses	
Intern	613.20
Holiday Pay	509.89
Vacation Pay	729.02
Sick Pay	0.00
Children Technician	2,390.44
Catalog Technician	2,306.32
Head Librarian	5,532.07
Assistant Librarian	1,800.43
Clerk 1	1,211.87
Clerk 2	1,540.58
Clerk 3	1,185.34
Pension plan contributions PERS	6,826.94
Payroll taxes, Employer Soc Sec	5,870.17
PR Taxes Employer St Acc Ins	439.55
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Total Salaries & related expenses	30,955.82
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Total Expense	55,510.61
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Net Ordinary Income	-47,009.29
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Net Income	-47,009.29
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Scappoose Public Library
Balance Sheet
As of July 31, 2023

	Jul 31, 23
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,030.10
INROADS CR UN CHECKING	2,067.68
OR State Treasury Banking Sys	204,319.60
Petty cash	202.00
Total Checking/Savings	221,619.38
Total Current Assets	221,619.38
TOTAL ASSETS	221,619.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon - Amex	370.51
Inroads CU Cr Card	510.25
Total Credit Cards	880.76
Total Credit Cards	880.76
Other Current Liabilities	
Payroll Liabilities	5,319.95
Total Other Current Liabilities	5,319.95
Total Current Liabilities	6,200.71
Total Liabilities	6,200.71
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	181,892.66
Net Income	-47,009.29
Total Equity	215,418.67
TOTAL LIABILITIES & EQUITY	221,619.38

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	35.00			
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	3,000.00	9,000.00	-6,000.00	33.3%
Previously Levied Taxes	1,054.91	7,000.00	-5,945.09	15.1%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	2,275.67	365,000.00	-362,724.33	0.6%
Total Contributed support	6,365.58	386,500.00	-380,134.42	1.6%
Earned revenues				
Donations	418.21			
Meeting Room Fees	360.00	5,000.00	-4,640.00	7.2%
Income, Library Fines & Fees	569.04	4,000.00	-3,430.96	14.2%
Interest- Bank of the West	0.64	0.00	0.64	100.0%
Interest OR State Treasury	787.85	9,000.00	-8,212.15	8.8%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Total Earned revenues	2,135.74	18,500.00	-16,364.26	11.5%
Total Income	8,501.32	405,000.00	-396,498.68	2.1%
Gross Profit	8,501.32	405,000.00	-396,498.68	2.1%
Expense				
Dues & Subscription	653.00	2,000.00	-1,347.00	32.7%
Materials & Services				
Training	150.00			
Movies in the Park	4,482.59			
Postage & Shipping	146.24	1,000.00	-853.76	14.6%
Office Equipment and Expenses	0.00	2,000.00	-2,000.00	0.0%
Bank Service Charges	75.16			
Accounting fees	750.00	5,500.00	-4,750.00	13.6%
Audit	0.00	7,000.00	-7,000.00	0.0%
Books	13,351.72	43,000.00	-29,648.28	31.1%
Budget	0.00	200.00	-200.00	0.0%
Computer Expense	925.88	13,000.00	-12,074.12	7.1%
Election Fees	2,430.20	2,000.00	430.20	121.5%
Insurance - non-employee	4.92	9,000.00	-8,995.08	0.1%
Landscape Maintenance	0.00	500.00	-500.00	0.0%
Legal fees	0.00	600.00	-600.00	0.0%
New Programs/Children's Program				
Adult Programs	68.00			
Summer Reading	2,585.27	4,600.00	-2,014.73	56.4%
New Programs/Children's Program - Other	80.19	10,000.00	-9,919.81	0.8%
Total New Programs/Children's Program	2,743.46	14,600.00	-11,856.54	18.8%

Scappoose Public Library

Profit & Loss Budget vs. Actual

July 2023 through June 2024

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Cash Basis

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
OCLC	596.62	2,200.00	-1,603.38	27.1%
Periodicals	1,150.26	3,000.00	-1,849.74	38.3%
Rent	0.00	1.00	-1.00	0.0%
Service Contracts & Repair	1,067.12	14,500.00	-13,432.88	7.4%
Telephone & telecommunications	0.00	4,000.00	-4,000.00	0.0%
Utilities	1,306.46	15,000.00	-13,693.54	8.7%
Workshops, Staff development	75.00	3,000.00	-2,925.00	2.5%
Cleaning & Maintenance	485.22	3,000.00	-2,514.78	16.2%
Materials & Supplies	1,088.81	8,000.00	-6,911.19	13.6%
Supplies	0.00		-8,000.00	0.0%
Materials & Supplies - Other				
Total Materials & Supplies	30,829.66	151,101.00	-120,271.34	20.4%
Capital Outlay	0.00	8,000.00	-8,000.00	0.0%
Furniture/Equip/Perm Improve	0.00	8,000.00	-8,000.00	0.0%
Total Capital Outlay	0.00	8,000.00	-8,000.00	0.0%
Contingency	0.00	42,000.00	-42,000.00	0.0%
Payroll Expenses	-82.09			
Salaries & related expenses	1,430.80	1,700.00	-269.20	84.2%
Intern	509.89			
Holiday Pay	1,278.58			
Vacation Pay	590.85			
Sick Pay	4,442.44	31,300.00	-26,857.56	14.2%
Children Technician	4,850.80	31,300.00	-26,449.20	15.5%
Catalog Technician	11,197.16	70,000.00	-58,802.84	16.0%
Head Librarian	4,204.99	32,700.00	-28,495.01	12.9%
Assistant Librarian	2,329.22	20,000.00	-17,670.78	11.8%
Clerk 1	3,155.41	19,000.00	-15,844.59	16.6%
Clerk 2	2,377.76	17,050.00	-14,672.24	13.9%
Clerk 3	0.00	50.00	-50.00	0.0%
Employee benefits - Health Ins	7,082.30	41,000.00	-33,917.70	17.3%
Pension plan contributions PERS	7,317.13	15,000.00	-7,682.87	48.8%
Payroll taxes, Employer Soc Sec	513.77			
PR Taxes Employer St Acc Ins	0.00	500.00	-500.00	0.0%
PR Taxes Unemployment Ins	0.00	400.00	-400.00	0.0%
Extra Pay and Bonus				
Total Salaries & related expenses	51,281.10	280,000.00	-228,718.90	18.3%
Total Expense	82,681.67	483,101.00	-400,419.33	17.1%
Net Ordinary Income	-74,180.35	-78,101.00	3,920.65	95.0%
Net Income	-74,180.35	-78,101.00	3,920.65	95.0%