

Jeffrey Weiss

Scappoose Public Library
Financial Reports

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Jun-24

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Prepared by: Robin Wilson

Scappoose Public Library

Profit & Loss

June 2024

	Jun 24
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	498.40
Royalties	544.99
Property Taxes	5,369.75
Total Contributed support	6,413.14
Earned revenues	
Donations	1,500.00
Meeting Room Fees	335.00
Income, Library Fines & Fees	583.46
Interest- Bank of the West	0.62
Interest OR State Treasury	1,166.81
Total Earned revenues	3,585.89
Total Income	9,999.03
Gross Profit	9,999.03
Expense	
Materials & Services	
Postage & Shipping	24.51
Bank Service Charges	134.06
Accounting fees	375.00
Books	1,642.30
Computer Expense	504.00
Insurance - non-employee	2.46
New Programs/Children's Program	
Adult Programs	3,929.40
Summer Reading	243.74
Total New Programs/Children's Program	4,173.14
Periodicals	239.92
Service Contracts & Repair	773.38
Telephone & telecommunications	334.85
Utilities	1,153.75
Materials & Supplies	
Supplies	551.17
Total Materials & Supplies	551.17
Total Materials & Services	9,908.54
Payroll Expenses	0.00
Salaries & related expenses	
Holiday Pay	339.95
Vacation Pay	149.12
Sick Pay	320.24
Children Technician	2,672.16
Catalog Technician	2,558.16
Head Librarian	5,833.34
Assistant Librarian	1,975.84
Clerk 1	1,693.22
Clerk 2	1,653.56
Clerk 3	324.85
Pension plan contributions PERS	3,136.46

Scappoose Public Library
Profit & Loss
June 2024

	Jun 24
Payroll taxes, Employer Soc Sec	1,366.14
PR Taxes Employer St Acc Ins	70.09
Total Salaries & related expenses	22,093.13
Total Expense	32,001.67
Net Ordinary Income	-22,002.64
Net Income	-22,002.64

Scappoose Public Library
Balance Sheet
As of June 30, 2024

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,036.99
INROADS CR UN CHECKING	2,293.56
OR State Treasury Banking Sys	257,606.39
Petty cash	202.00
Total Checking/Savings	275,138.94
Total Current Assets	275,138.94
TOTAL ASSETS	275,138.94
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon - Amex	492.58
Inroads CU Cr Card	256.02
Total Credit Cards	748.60
Total Credit Cards	748.60
Other Current Liabilities	
Direct Deposit Liabilities	0.43
Payroll Liabilities	5,450.86
Total Other Current Liabilities	5,451.29
Total Current Liabilities	6,199.89
Total Liabilities	6,199.89
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	182,767.66
Net Income	5,636.09
Total Equity	268,939.05
TOTAL LIABILITIES & EQUITY	275,138.94

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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	4,638.00	2,000.00	2,638.00	231.9%
Bequeathed Gifts	0.00	2,500.00	-2,500.00	0.0%
Agency (government) grants	3,664.00			
Library Grants	23,427.00	9,000.00	14,427.00	260.3%
Previously Levied Taxes	9,844.89	7,000.00	2,844.89	140.6%
Royalties	544.99	1,000.00	-455.01	54.5%
Property Taxes	360,498.81	365,000.00	-4,501.19	98.8%
Total Contributed support	402,686.69	386,500.00	16,186.69	104.2%
Earned revenues				
Donations	12,164.83	0.00	12,164.83	100.0%
Interest Income St Helens Cr Un	0.00	0.00	0.00	0.0%
Meeting Room Fees	4,615.00	5,000.00	-385.00	92.3%
Income, Library Fines & Fees	6,688.22	4,000.00	2,688.22	167.2%
Interest- Bank of the West	7.53	0.00	7.53	100.0%
Interest OR State Treasury	13,518.43	9,000.00	4,518.43	150.2%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Total Earned revenues	36,994.01	18,500.00	18,494.01	200.0%
Total Income	439,680.70	405,000.00	34,680.70	108.6%
Gross Profit	439,680.70	405,000.00	34,680.70	108.6%
Expense				
Dues & Subscription	1,138.00	2,000.00	-862.00	56.9%
Materials & Services				
Training	169.95			
Movies in the Park	5,012.59			
Advertising	134.00			
Postage & Shipping	1,240.23	1,000.00	240.23	124.0%
Office Equipment and Expenses	36.80	2,000.00	-1,963.40	1.8%
Bank Service Charges	860.97			
Accounting fees	4,875.00	5,500.00	-625.00	88.6%
Audit	6,690.00	7,000.00	-310.00	95.6%
Books	42,752.51	43,000.00	-247.49	99.4%
Budget	151.00	200.00	-49.00	75.5%
Computer Expense	15,322.04	13,000.00	2,322.04	117.9%
Election Fees	2,430.20	2,000.00	430.20	121.5%
Insurance - non-employee	9,564.52	9,000.00	564.52	106.3%
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				
Summer Reading	11,345.78	4,600.00	2,144.57	146.6%
New Programs/Children's Program - Other	6,744.57	10,000.00	-8,436.59	15.6%
Total New Programs/Children's Program	19,653.76	14,600.00	5,053.76	134.6%

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	2,536.74	3,000.00	-463.26	84.6%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	10,669.77	14,500.00	-3,830.23	73.6%
Telephone & telecommunications	3,663.44	4,000.00	-336.56	91.6%
Utilities	15,318.54	15,000.00	318.54	102.1%
Workshops, Staff development	0.00	3,000.00	-3,000.00	0.0%
Cleaning & Maintenance	2,498.14	3,000.00	-501.86	83.3%
Materials & Supplies				
Supplies	6,516.15	8,000.00	-8,000.00	0.0%
Materials & Supplies - Other	0.00			
Total Materials & Supplies	6,516.15	8,000.00	-1,483.85	81.5%
Total Materials & Services	153,122.64	151,101.00	2,021.64	101.3%
Capital Outlay				
Furniture/Equip/Perm Improve	277.15	8,000.00	-7,722.85	3.5%
Total Capital Outlay	277.15	8,000.00	-7,722.85	3.5%
Contingency	277.15	8,000.00	-7,722.85	3.5%
Payroll Expenses	0.00	42,000.00	-42,000.00	0.0%
Salaries & related expenses				
Intern	2,044.00	1,700.00	344.00	120.2%
Holiday Pay	4,130.02			
Vacation Pay	10,569.08			
Sick Pay	6,579.47			
Children Technician	26,873.08	31,300.00	-4,426.92	85.9%
Catalog Technician	27,527.68	31,300.00	-3,772.32	87.9%
Head Librarian	67,107.76	70,000.00	-2,892.24	95.9%
Assistant Librarian	25,244.89	32,700.00	-7,455.11	77.2%
Clerk 1	16,033.97	20,000.00	-3,966.03	80.2%
Clerk 2	16,542.66	19,000.00	-2,457.34	87.1%
Clerk 3	12,052.69	17,050.00	-4,997.31	70.7%
Employee benefits - Health Ins	0.00	50.00	-50.00	0.0%
Pension plan contributions PERS	42,316.55	41,000.00	1,316.55	103.2%
Payroll taxes, Employer Soc Sec	21,220.17	15,000.00	6,220.17	141.5%
PR Taxes Employer St Acc Ins	1,227.25	0.00	1,227.25	100.0%
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	279,469.27	280,000.00	-530.73	99.8%
Total Expense	434,024.61	483,101.00	-49,076.39	89.8%
Net Ordinary Income	5,636.09	-78,101.00	83,737.09	-7.2%
Net Income	5,636.09	-78,101.00	83,737.09	-7.2%