

Jeffrey V Weiss

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Scappoose Public Library
Financial Reports

Mar-24

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		Amazon - Amex Credit Card		

Prepared by: Robin Wilson

Scappoose Public Library

Profit & Loss

March 2024

	Mar 24
Ordinary Income/Expense	
Income	
Contributed support	
Library Grants	10,000.00
Previously Levied Taxes	392.01
Property Taxes	3,545.29
Total Contributed support	13,937.30
Earned revenues	
Donations	5,700.00
Meeting Room Fees	365.00
Income, Library Fines & Fees	817.85
Interest- Bank of the West	0.64
Interest OR State Treasury	1,467.86
Total Earned revenues	8,351.35
Total Income	22,288.65
Gross Profit	22,288.65
Expense	
Materials & Services	
Postage & Shipping	63.64
Bank Service Charges	181.52
Accounting fees	375.00
Books	4,110.92
Computer Expense	480.00
Insurance - non-employee	2.46
New Programs/Children's Program	
Adult Programs	138.97
Summer Reading	547.75
New Programs/Children's Program - Other	35.24
Total New Programs/Children's Program	721.96
Periodicals	244.92
Service Contracts & Repair	738.46
Telephone & telecommunications	335.47
Utilities	1,450.87
Materials & Supplies	
Supplies	333.28
Total Materials & Supplies	333.28
Total Materials & Services	9,038.50
Payroll Expenses	0.00
Salaries & related expenses	
Holiday Pay	0.00
Vacation Pay	2,086.86
Sick Pay	623.66
Children Technician	2,394.00
Catalog Technician	1,915.20
Head Librarian	4,487.34
Assistant Librarian	1,873.32
Clerk 1	1,379.50
Clerk 2	1,390.23
Clerk 3	1,120.26
Pension plan contributions PERS	3,150.05

Scappoose Public Library
Profit & Loss
March 2024

	Mar 24
Payroll taxes, Employer Soc Sec	1,345.51
PR Taxes Employer St Acc Ins	69.10
Total Salaries & related expenses	21,835.03
Total Expense	30,873.53
Net Ordinary Income	-8,584.88
Net Income	-8,584.88

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Cash Basis

Scappoose Public Library

Balance Sheet

As of March 31, 2024

	Mar 31, 24
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,035.13
INROADS CR UN CHECKING	15,915.19
OR State Treasury Banking Sys	323,583.21
Petty cash	202.00
Total Checking/Savings	354,735.53
Total Current Assets	354,735.53
TOTAL ASSETS	354,735.53
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon - Amex	544.22
Inroads CU Cr Card	480.25
Total Credit Cards	1,024.47
Total Credit Cards	1,024.47
Other Current Liabilities	
Direct Deposit Liabilities	0.43
Payroll Liabilities	1,661.90
Total Other Current Liabilities	1,662.33
Total Current Liabilities	2,686.80
Total Liabilities	2,686.80
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	182,767.66
Net Income	88,745.77
Total Equity	352,048.73
TOTAL LIABILITIES & EQUITY	354,735.53

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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	21,427.00	9,000.00	12,427.00	238.1%
Previously Levied Taxes	8,296.49	7,000.00	1,296.49	118.5%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	353,417.09	365,000.00	-11,582.91	96.8%
Total Contributed support	385,327.58	386,500.00	-1,172.42	99.7%
Earned revenues				
Donations	8,664.83			
Meeting Room Fees	3,635.00	5,000.00	-1,365.00	72.7%
Income, Library Fines & Fees	5,043.25	4,000.00	1,043.25	126.1%
Interest- Bank of the West	5.67	0.00	5.67	100.0%
Interest OR State Treasury	9,670.01	9,000.00	670.01	107.4%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Total Earned revenues	27,018.76	18,500.00	8,518.76	146.0%
Total Income	412,346.34	405,000.00	7,346.34	101.8%
Gross Profit	412,346.34	405,000.00	7,346.34	101.8%
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			
Postage & Shipping	1,029.16	1,000.00	29.16	102.9%
Office Equipment and Expenses	36.60	2,000.00	-1,963.40	1.8%
Bank Service Charges	643.89			
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	34,387.86	43,000.00	-8,612.14	80.0%
Budget	0.00	200.00	-200.00	0.0%
Computer Expense	10,000.03	13,000.00	-2,999.97	76.9%
Election Fees	2,430.20	2,000.00	430.20	121.5%
Insurance - non-employee	9,559.60	9,000.00	559.60	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	1,926.73			
Summer Reading	2,819.52	4,600.00	-1,780.48	61.3%
New Programs/Children's Program - Other	1,347.22	10,000.00	-8,652.78	13.5%
Total New Programs/Children's Program	6,093.47	14,600.00	-8,506.53	41.7%

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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	2,064.92	3,000.00	-935.08	68.8%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	7,029.20	14,500.00	-7,470.80	48.5%
Telephone & telecommunications	2,658.89	4,000.00	-1,341.11	66.5%
Utilities	11,562.19	15,000.00	-3,437.81	77.1%
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	5,226.41			
Materials & Supplies - Other	0.00	8,000.00	-8,000.00	0.0%
Total Materials & Supplies	5,226.41	8,000.00	-2,773.59	65.3%
Total Materials & Services	110,874.52	151,101.00	-40,226.48	73.4%
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	17.55			
Salaries & related expenses				
Intern	2,044.00	1,700.00	344.00	120.2%
Holiday Pay	3,790.07			
Vacation Pay	9,909.24			
Sick Pay	5,814.76			
Children Technician	22,153.48	31,300.00	-9,146.52	70.8%
Catalog Technician	22,529.92	31,300.00	-8,770.08	72.0%
Head Librarian	55,441.08	70,000.00	-14,558.92	79.2%
Assistant Librarian	20,640.81	32,700.00	-12,059.19	63.1%
Clerk 1	12,810.84	20,000.00	-7,189.16	64.1%
Clerk 2	13,158.09	19,000.00	-5,841.91	69.3%
Clerk 3	11,085.44	17,050.00	-5,964.56	65.0%
Employee benefits - Health Ins	0.00	50.00	-50.00	0.0%
Pension plan contributions PERS	36,034.27	41,000.00	-4,965.73	87.9%
Payroll taxes, Employer Soc Sec	18,465.76	15,000.00	3,465.76	123.1%
PR Taxes Employer St Acc Ins	1,085.92			
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	234,963.68	280,000.00	-45,036.32	83.9%
Total Expense	347,170.92	483,101.00	-135,930.08	71.9%
Net Ordinary Income	65,175.42	-78,101.00	143,276.42	-83.5%
Net Income	65,175.42	-78,101.00	143,276.42	-83.5%