

Scappose Public Library
Financial Reports

May-24

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		Amazon - Amex Credit Card		

Prepared by: Robin Wilson

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Cash Basis

Scappoose Public Library

Profit & Loss

May 2024

	May 24
Ordinary Income/Expense	
Income	
Contributed support	
Summer Reading Grant	2,500.00
Previously Levied Taxes	475.80
Property Taxes	673.75
Total Contributed support	3,649.55
Earned revenues	
Donations	2,000.00
Income, Library Fines & Fees	1,025.13
Interest- Bank of the West	0.62
Interest OR State Treasury	1,303.87
Total Earned revenues	4,329.62
Total Income	7,979.17
Gross Profit	7,979.17
Expense	
Materials & Services	
Advertising	134.00
Postage & Shipping	159.36
Bank Service Charges	70.38
Accounting fees	375.00
Audit	2,790.00
Books	4,729.95
Budget	50.00
Computer Expense	509.18
Insurance - non-employee	2.46
New Programs/Children's Program	
Adult Programs	4,195.43
Summer Reading	3,681.31
New Programs/Children's Program - Other	154.56
Total New Programs/Children's Program	8,031.30
Periodicals	141.95
Service Contracts & Repair	862.79
Telephone & telecommunications	334.85
Utilities	1,233.54
Cleaning & Maintenance	11.99
Materials & Supplies	
Supplies	394.92
Total Materials & Supplies	394.92
Total Materials & Services	19,831.67
Capital Outlay	
Furniture/Equip/Perm Improve	99.98
Total Capital Outlay	99.98
Payroll Expenses	0.00

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Cash Basis

Scappoose Public Library

Profit & Loss

May 2024

	May 24
Salaries & related expenses	
Holiday Pay	0.00
Vacation Pay	510.72
Sick Pay	444.47
Children Technician	2,047.44
Catalog Technician	2,439.60
Head Librarian	5,833.34
Assistant Librarian	2,628.24
Clerk 1	1,529.91
Clerk 2	1,731.01
Clerk 3	642.40
Pension plan contributions PERS	3,145.86
Payroll taxes, Employer Soc Sec	1,388.27
PR Taxes Employer St Acc Ins	71.24
Total Salaries & related expenses	22,412.50
Total Expense	42,344.15
Net Ordinary Income	-34,364.98
Net Income	-34,364.98

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Cash Basis

Scappoose Public Library

Balance Sheet

As of May 31, 2024

	May 31, 24
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,036.37
INROADS CR UN CHECKING	-158.85
OR State Treasury Banking Sys	282,026.64
Petty cash	202.00
Total Checking/Savings	297,106.16
Total Current Assets	297,106.16
TOTAL ASSETS	297,106.16
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	-4,742.20
Total Accounts Payable	-4,742.20
Credit Cards	
Credit Cards	
Amazon - Amex	688.54
Inroads CU Cr Card	1,063.87
Total Credit Cards	1,752.41
Total Credit Cards	1,752.41
Other Current Liabilities	
Direct Deposit Liabilities	0.43
Payroll Liabilities	9,653.83
Total Other Current Liabilities	9,654.26
Total Current Liabilities	6,664.47
Total Liabilities	6,664.47
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	182,767.66
Net Income	27,138.73
Total Equity	290,441.69
TOTAL LIABILITIES & EQUITY	297,106.16

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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	9,346.49	7,000.00	2,346.49	133.5%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	355,129.06	365,000.00	-9,870.94	97.3%
Total Contributed support	396,253.55	386,500.00	9,753.55	102.5%
Earned revenues				
Donations	10,664.83			
Meeting Room Fees	3,835.00	5,000.00	-1,365.00	72.7%
Income, Library Fines & Fees	6,749.76	4,000.00	2,749.76	168.7%
Interest- Bank of the West	6.91	0.00	6.91	100.0%
Interest OR State Treasury	12,351.62	9,000.00	3,351.62	137.2%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Total Earned revenues	33,408.12	18,500.00	14,908.12	180.6%
Total Income	429,661.67	405,000.00	24,661.67	106.1%
Gross Profit	429,661.67	405,000.00	24,661.67	106.1%
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	36.60	2,000.00	-1,963.40	1.8%
Bank Service Charges	786.91			
Accounting fees	4,875.00	5,500.00	-625.00	88.6%
Audit	6,690.00	7,000.00	-310.00	95.6%
Books	42,582.66	43,000.00	-417.34	99.0%
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	11,824.83			
Summer Reading	6,595.63	4,600.00	1,995.63	143.4%
New Programs/Children's Program - Other	1,563.41	10,000.00	-8,436.59	15.6%
Total New Programs/Children's Program	19,983.87	14,600.00	5,383.87	136.9%

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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
OC LC	2,088.08	2,200.00	-111.92	94.9%
Periodicals	2,446.79	3,000.00	-553.21	81.6%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	10,090.37	14,500.00	-4,409.63	69.6%
Telephone & telecommunications	3,328.59	4,000.00	-671.41	83.2%
Utilities	14,164.79	15,000.00	-835.21	94.4%
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	6,260.72			
Materials & Supplies - Other	0.00	8,000.00	-8,000.00	0.0%
Total Materials & Supplies	6,260.72	8,000.00	-1,739.28	78.3%
Total Materials & Services	150,795.46	151,101.00	-305.54	99.8%
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	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	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			
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	431,697.43	483,101.00	-51,403.57	89.4%
Net Ordinary Income	-2,035.76	-78,101.00	76,065.24	2.6%
Net income	-2,035.76	-78,101.00	76,065.24	2.6%