

Jeffrey V Weiss

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Scappoose Public Library Financial Reports

Nov-23

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		Inroads Credit Union Checking		
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		Amazon - Amex Credit Card		

Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
 November 2023

	Nov 23
Ordinary Income/Expense	
Income	
Contributed support	
Library Grants	2,000.00
Previously Levied Taxes	83,167.62
Property Taxes	223,238.33
	308,405.95
Total Contributed support	308,405.95
Earned revenues	
Meeting Room Fees	350.00
Income, Library Fines & Fees	686.19
Interest- Bank of the West	0.62
Interest OR State Treasury	767.66
	1,804.47
Total Earned revenues	1,804.47
Total Income	310,210.42
Gross Profit	310,210.42
Expense	
Dues & Subscription	335.00
Materials & Services	
Postage & Shipping	115.43
Bank Service Charges	44.39
Accounting fees	375.00
Books	2,902.58
Computer Expense	957.18
Insurance - non-employee	2.46
New Programs/Children's Program	
Adult Programs	83.38
New Programs/Children's Program - Other	76.67
	160.05
Total New Programs/Children's Program	160.05
Periodicals	159.95
Service Contracts & Repair	1,775.44
Telephone & telecommunications	331.22
Utilities	1,285.18
Cleaning & Maintenance	444.41
Materials & Supplies	
Supplies	615.79
	615.79
Total Materials & Supplies	615.79
Total Materials & Services	9,169.08
Payroll Expenses	20.00

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Cash Basis

Scappoose Public Library
Profit & Loss
November 2023

	<u>Nov 23</u>
Salaries & related expenses	
Holiday Pay	291.06
Vacation Pay	898.32
Sick Pay	536.03
Children Technician	1,422.72
Catalog Technician	2,649.36
Head Librarian	5,833.34
Assistant Librarian	2,409.22
Clerk 1	1,327.93
Clerk 2	1,614.83
Clerk 3	1,272.16
Pension plan contributions PERS	3,329.71
Payroll taxes, Employer Soc Sec	1,417.99
PR Taxes Employer St Acc Ins	73.05
	<hr/>
Total Salaries & related expenses	23,075.72
	<hr/>
Total Expense	32,599.80
	<hr/>
Net Ordinary Income	277,610.62
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Net Income	277,610.62
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Scappoose Public Library
Balance Sheet
 As of November 30, 2023

	Nov 30, 23
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,032.61
INROADS CR UN CHECKING	2,998.05
OR State Treasury Banking Sys	389,191.66
Petty cash	202.00
Total Checking/Savings	407,424.32
Total Current Assets	407,424.32
TOTAL ASSETS	407,424.32
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	697.87
Total Accounts Payable	697.87
Credit Cards	
Credit Cards	
Amazon - Amex	-369.39
Inroads CU Cr Card	658.56
Total Credit Cards	289.17
Total Credit Cards	289.17
Other Current Liabilities	
Payroll Liabilities	5,752.44
Total Other Current Liabilities	5,752.44
Total Current Liabilities	6,739.48
Total Liabilities	6,739.48
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	182,267.66
Net Income	137,881.88
Total Equity	400,684.84
TOTAL LIABILITIES & EQUITY	407,424.32

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	0.00	2,000.00	-2,000.00	0.0%
Bequeathed Gifts	0.00	2,500.00	-2,500.00	0.0%
Library Grants	6,427.00	9,000.00	-2,573.00	71.4%
Previously Levied Taxes	5,451.32	7,000.00	-1,548.68	77.9%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	61,385.55	365,000.00	-303,614.45	16.8%
Total Contributed support	73,312.87	386,500.00	-313,187.13	19.0%
Earned revenues				
Donations	923.91			
Meeting Room Fees	1,980.00	5,000.00	-3,020.00	39.6%
Income, Library Fines & Fees	2,801.64	4,000.00	-1,198.36	70.0%
Interest- Bank of the West	3.15	0.00	3.15	100.0%
Interest OR State Treasury	3,374.00	9,000.00	-5,626.00	37.5%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Total Earned revenues	9,082.70	18,500.00	-9,417.30	49.1%
Total Income	82,395.57	405,000.00	-322,604.43	20.3%
Gross Profit	82,395.57	405,000.00	-322,604.43	20.3%
Expense				
Dues & Subscription	988.00	2,000.00	-1,012.00	49.4%
Materials & Services				
Training	319.95			
Movies in the Park	4,512.59			
Postage & Shipping	459.40	1,000.00	-540.60	45.9%
Office Equipment and Expenses	0.00	2,000.00	-2,000.00	0.0%
Bank Service Charges	262.87			
Accounting fees	2,625.00	5,500.00	-2,875.00	47.7%
Audit	3,900.00	7,000.00	-3,100.00	55.7%
Books	24,765.93	43,000.00	-18,234.07	57.6%
Budget	0.00	200.00	-200.00	0.0%
Computer Expense	8,412.35	13,000.00	-4,587.65	64.7%
Election Fees	2,430.20	2,000.00	430.20	121.5%
Insurance - non-employee	14.76	9,000.00	-8,985.24	0.2%
Landscape Maintenance	0.00	500.00	-500.00	0.0%
Legal fees	370.00	600.00	-230.00	61.7%
New Programs/Children's Program				
Adult Programs	506.65			
Summer Reading	2,656.66	4,600.00	-1,943.34	57.8%
New Programs/Children's Program - Other	1,053.14	10,000.00	-8,946.86	10.5%
Total New Programs/Children's Program	4,216.45	14,600.00	-10,383.55	28.9%

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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
OCLC	2,088.08	2,200.00	-111.92	94.9%
Periodicals	1,640.10	3,000.00	-1,359.90	54.7%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	4,389.00	14,500.00	-10,111.00	30.3%
Telephone & telecommunications	1,321.26	4,000.00	-2,678.74	33.0%
Utilities	5,674.10	15,000.00	-9,325.90	37.8%
Workshops, Staff development	75.00	3,000.00	-2,925.00	2.5%
Cleaning & Maintenance	2,051.08	3,000.00	-948.92	68.4%
Materials & Supplies				
Supplies	3,868.82			
Materials & Supplies - Other	0.00	8,000.00	-8,000.00	0.0%
Total Materials & Supplies	3,868.82	8,000.00	-4,131.18	48.4%
Total Materials & Services	73,397.94	151,101.00	-77,703.06	48.6%
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	-44.08			
Salaries & related expenses				
Intern	2,044.00	1,700.00	344.00	120.2%
Holiday Pay	2,264.36			
Vacation Pay	4,478.76			
Sick Pay	2,720.50			
Children Technician	13,124.68	31,300.00	-18,175.32	41.9%
Catalog Technician	14,189.68	31,300.00	-17,110.32	45.3%
Head Librarian	34,530.52	70,000.00	-35,469.48	49.3%
Assistant Librarian	12,527.75	32,700.00	-20,172.25	38.3%
Clerk 1	7,421.76	20,000.00	-12,578.24	37.1%
Clerk 2	8,650.49	19,000.00	-10,349.51	45.5%
Clerk 3	6,801.85	17,050.00	-10,248.15	39.9%
Employee benefits - Health Ins	0.00	50.00	-50.00	0.0%
Pension plan contributions PERS	23,152.61	41,000.00	-17,847.39	56.5%
Payroll taxes, Employer Soc Sec	12,947.95	15,000.00	-2,052.05	86.3%
PR Taxes Employer St Acc Ins	803.37			
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	145,658.28	280,000.00	-134,341.72	52.0%
Total Expense	220,177.31	483,101.00	-262,923.69	45.6%
Net Ordinary Income	-137,781.74	-78,101.00	-59,680.74	176.4%
Net Income	-137,781.74	-78,101.00	-59,680.74	176.4%