

Jeffrey V Weiss

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Scappoose Public Library  
Financial Reports

Oct-23

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		Amazon - Amex Credit Card		

Prepared by: Robin Wilson

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11/16/23

Cash Basis

## Scappoose Public Library

## Profit &amp; Loss

October 2023

	Oct 23
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	1,022.78
Total Contributed support	1,022.78
Earned revenues	
Donations	505.70
Meeting Room Fees	570.00
Income, Library Fines & Fees	552.51
Interest- Bank of the West	0.63
Interest OR State Treasury	526.12
Total Earned revenues	2,154.96
Total Income	3,177.74
Gross Profit	3,177.74
Expense	
Materials & Services	
Postage & Shipping	89.74
Bank Service Charges	50.89
Accounting fees	375.00
Audit	3,900.00
Books	2,921.60
Computer Expense	5,310.56
Insurance - non-employee	2.46
New Programs/Children's Program	
Adult Programs	127.05
New Programs/Children's Program - Other	49.21
Total New Programs/Children's Program	176.26
Periodicals	95.94
Rent	1.00
Service Contracts & Repair	305.14
Telephone & telecommunications	331.22
Utilities	1,085.00
Cleaning & Maintenance	476.09
Materials & Supplies	
Supplies	420.16
Total Materials & Supplies	420.16
Total Materials & Services	15,541.06
Capital Outlay	
Furniture/Equip/Perm Improve	135.20
Total Capital Outlay	135.20
Payroll Expenses	8.43
Salaries & related expenses	
Holiday Pay	0.00
Vacation Pay	935.16
Sick Pay	246.31
Children Technician	2,371.20
Catalog Technician	1,810.32
Head Librarian	5,833.34
Assistant Librarian	2,376.60
Clerk 1	1,156.03
Clerk 2	1,328.27
Clerk 3	1,215.20
Pension plan contributions PERS	3,150.52

Scappoose Public Library  
**Profit & Loss**  
October 2023

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	Oct 23
Payroll taxes, Employer Soc Sec	1,343.89
PR Taxes Employer St Acc Ins	69.11
Total Salaries & related expenses	21,835.95
Total Expense	37,520.64
Net Ordinary Income	-34,342.90
Net Income	-34,342.90

Scappoose Public Library  
**Balance Sheet**  
As of October 31, 2023

	Oct 31, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,031.99
INROADS CR UN CHECKING	2,443.04
OR State Treasury Banking Sys	112,018.25
Petty cash	202.00
Total Checking/Savings	129,695.28
Total Current Assets	129,695.28
<b>TOTAL ASSETS</b>	<b>129,695.28</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	728.81
Total Accounts Payable	728.81
Credit Cards	
Credit Cards	
Amazon - Amex	-231.89
Inroads CU Cr Card	879.80
Total Credit Cards	647.91
Total Credit Cards	647.91
Other Current Liabilities	
Payroll Liabilities	5,244.34
Total Other Current Liabilities	5,244.34
Total Current Liabilities	6,621.06
<b>Total Liabilities</b>	<b>6,621.06</b>
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	182,267.66
Net Income	-139,728.74
Total Equity	123,074.22
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>129,695.28</b>

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# Scappoose Public Library

## Profit & Loss Budget vs. Actual

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Contributed support				
Friends of Scappoose Library	49.00			0.0%
Summer Reading Grant	0.00	2,000.00	-2,000.00	0.0%
Bequeathed Gifts	0.00	2,500.00	-2,500.00	49.2%
Library Grants	4,427.00	9,000.00	-4,573.00	56.2%
Previously Levied Taxes	3,935.77	7,000.00	-3,064.23	0.0%
Royalties	0.00	1,000.00	-1,000.00	0.6%
Property Taxes	2,275.67	365,000.00	-362,724.33	
<b>Total Contributed support</b>	<b>10,687.44</b>	<b>386,500.00</b>	<b>-375,812.56</b>	<b>2.8%</b>
<b>Earned revenues</b>				
Donations	923.91			32.6%
Meeting Room Fees	1,630.00	5,000.00	-3,370.00	52.9%
Income, Library Fines & Fees	2,115.45	4,000.00	-1,884.55	100.0%
Interest- Bank of the West	2.53	0.00	2.53	29.0%
Interest OR State Treasury	2,606.34	9,000.00	-6,393.66	0.0%
Miscellaneous revenue	0.00	500.00	-500.00	
<b>Total Earned revenues</b>	<b>7,278.23</b>	<b>18,500.00</b>	<b>-11,221.77</b>	<b>39.3%</b>
<b>Total Income</b>	<b>17,965.67</b>	<b>405,000.00</b>	<b>-387,034.33</b>	<b>4.4%</b>
<b>Gross Profit</b>	<b>17,965.67</b>	<b>405,000.00</b>	<b>-387,034.33</b>	<b>4.4%</b>
<b>Expense</b>	<b>653.00</b>	<b>2,000.00</b>	<b>-1,347.00</b>	<b>32.7%</b>
Dues & Subscription				
Materials & Services				
Training	319.95			
Movies in the Park	4,512.59			29.5%
Postage & Shipping	294.89	1,000.00	-705.11	0.0%
Office Equipment and Expenses	0.00	2,000.00	-2,000.00	
Bank Service Charges	206.23			34.1%
Accounting fees	1,875.00	5,500.00	-3,625.00	55.7%
Audit	3,900.00	7,000.00	-3,100.00	43.8%
Books	18,813.10	43,000.00	-24,186.90	0.0%
Budget	0.00	200.00	-200.00	54.6%
Computer Expense	7,095.17	13,000.00	-5,904.83	121.5%
Election Fees	2,430.20	2,000.00	430.20	0.1%
Insurance - non-employee	12.30	9,000.00	-8,987.70	0.0%
Landscape Maintenance	0.00	500.00	-500.00	61.7%
Legal fees	370.00	600.00	-230.00	
New Programs/Children's Program				
Adult Programs	429.52			57.8%
Summer Reading	2,656.66	4,600.00	-1,943.34	8.1%
New Programs/Children's Program - Other	812.38	10,000.00	-9,187.62	
<b>Total New Programs/Children's Program</b>	<b>3,898.56</b>	<b>14,600.00</b>	<b>-10,701.44</b>	<b>26.7%</b>



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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	596.62	2,200.00	-1,603.38	27.1%
Periodicals	1,480.15	3,000.00	-1,519.85	49.3%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	2,613.56	14,500.00	-11,886.44	18.0%
Telephone & telecommunications	990.04	4,000.00	-3,009.96	24.8%
Utilities	4,388.92	15,000.00	-10,611.08	29.3%
Workshops, Staff development	75.00	3,000.00	-2,925.00	2.5%
Cleaning & Maintenance	1,550.06	3,000.00	-1,449.94	51.7%
Materials & Supplies				
Supplies	2,410.05			
Materials & Supplies - Other	0.00	8,000.00	-8,000.00	0.0%
Total Materials & Supplies	2,410.05	8,000.00	-5,589.95	30.1%
Total Materials & Services	57,833.39	151,101.00	-93,267.61	38.3%
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	-53.66			
Salaries & related expenses				
Intern	2,044.00	1,700.00	344.00	120.2%
Holiday Pay	908.20			
Vacation Pay	4,116.01			
Sick Pay	1,110.53			
Children Technician	9,955.48	31,300.00	-21,344.52	31.8%
Catalog Technician	10,582.72	31,300.00	-20,717.28	33.8%
Head Librarian	25,780.51	70,000.00	-44,219.49	36.8%
Assistant Librarian	9,675.83	32,700.00	-23,024.17	29.6%
Clerk 1	5,530.86	20,000.00	-14,469.14	27.7%
Clerk 2	7,086.00	19,000.00	-11,914.00	37.3%
Clerk 3	4,986.64	17,050.00	-12,063.36	29.2%
Employee benefits - Health Ins	0.00	50.00	-50.00	0.0%
Pension plan contributions PERS	18,231.90	41,000.00	-22,768.10	44.5%
Payroll taxes, Employer Soc Sec	10,852.71	15,000.00	-4,147.29	72.4%
PR Taxes Employer St Acc Ins	695.44			
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	111,556.83	280,000.00	-168,443.17	39.8%
Total Expense	170,166.73	483,101.00	-312,934.27	35.2%
Net Ordinary Income	-152,201.06	-78,101.00	-74,100.06	194.9%
Net Income	-152,201.06	-78,101.00	-74,100.06	194.9%