

Jeffrey V Weiss

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Scappoose Public Library Financial Reports

Sep-23

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Prepared by: Robin Wilson

Scappoose Public Library

Profit & Loss

September 2023

10/18/23

Cash Basis

	Sep 23
Ordinary Income/Expense	
Income	
Contributed support	
Library Grants	1,427.00
Previously Levied Taxes	972.65
Total Contributed support	2,399.65
Earned revenues	
Income, Library Fines & Fees	862.61
Interest- Bank of the West	0.62
Interest OR State Treasury	591.31
Total Earned revenues	1,454.54
Total Income	3,854.19
Gross Profit	3,854.19
Expense	
Materials & Services	
Training	35.00
Movies in the Park	30.00
Postage & Shipping	37.56
Bank Service Charges	45.52
Accounting fees	750.00
Books	2,108.59
Computer Expense	733.55
Insurance - non-employee	2.46
Legal fees	370.00
New Programs/Children's Program	
Adult Programs	86.89
New Programs/Children's Program - Other	393.01
Total New Programs/Children's Program	479.90
Periodicals	233.95
Service Contracts & Repair	698.26
Telephone & telecommunications	329.41
Utilities	1,089.59
Cleaning & Maintenance	544.34
Materials & Supplies	
Supplies	747.51
Total Materials & Supplies	747.51
Total Materials & Services	8,235.64
Salaries & related expenses	
Intern	613.20
Holiday Pay	398.31
Vacation Pay	1,213.71
Sick Pay	191.72
Children Technician	2,558.16
Catalog Technician	2,544.48
Head Librarian	5,833.34
Assistant Librarian	1,677.60
Clerk 1	1,358.01
Clerk 2	1,731.01
Clerk 3	713.93
Pension plan contributions PERS	3,323.36

Scappoose Public Library
Profit & Loss
September 2023

	<u>Sep 23</u>
Payroll taxes, Employer Soc Sec	1,468.99
PR Taxes Employer St Acc Ins	<u>75.34</u>
Total Salaries & related expenses	<u>23,701.16</u>
Total Expense	<u>31,936.80</u>
Net Ordinary Income	<u>-28,082.61</u>
Net Income	<u><u>-28,082.61</u></u>

Scappoose Public Library
Balance Sheet
As of September 30, 2023

	Sep 30, 23
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,031.36
INROADS CR UN CHECKING	3,745.00
OR State Treasury Banking Sys	145,469.50
Petty cash	202.00
Total Checking/Savings	<u>164,447.86</u>
Total Current Assets	<u>164,447.86</u>
TOTAL ASSETS	<u>164,447.86</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon - Amex	340.89
Inroads CU Cr Card	681.92
Total Credit Cards	<u>1,022.81</u>
Total Credit Cards	1,022.81
Other Current Liabilities	
Payroll Liabilities	5,907.98
Total Other Current Liabilities	<u>5,907.98</u>
Total Current Liabilities	<u>6,930.79</u>
Total Liabilities	6,930.79
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	182,267.66
Net Income	<u>-105,285.89</u>
Total Equity	<u>157,517.07</u>
TOTAL LIABILITIES & EQUITY	<u>164,447.86</u>

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	4,427.00	9,000.00	-4,573.00	49.2%
Previously Levied Taxes	2,912.99	7,000.00	-4,087.01	41.6%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	2,275.67	365,000.00	-362,724.33	0.6%
Total Contributed support	9,664.66	386,500.00	-376,835.34	2.5%
Earned revenues				
Donations	418.21			
Meeting Room Fees	565.00	5,000.00	-4,435.00	11.3%
Income, Library Fines & Fees	2,057.94	4,000.00	-1,942.06	51.4%
Interest- Bank of the West	1.90	0.00	1.90	100.0%
Interest OR State Treasury	2,080.22	9,000.00	-6,919.78	23.1%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Total Earned revenues	5,123.27	18,500.00	-13,376.73	27.7%
Total Income	14,787.93	405,000.00	-390,212.07	3.7%
Gross Profit	14,787.93	405,000.00	-390,212.07	3.7%
Expense				
Dues & Subscription	653.00	2,000.00	-1,347.00	32.7%
Materials & Services				
Training	220.00			
Movies in the Park	4,512.59			
Postage & Shipping	249.18	1,000.00	-750.82	24.9%
Office Equipment and Expenses	0.00	2,000.00	-2,000.00	0.0%
Bank Service Charges	167.59			
Accounting fees	1,500.00	5,500.00	-4,000.00	27.3%
Audit	0.00	7,000.00	-7,000.00	0.0%
Books	15,796.19	43,000.00	-27,203.81	36.7%
Budget	0.00	200.00	-200.00	0.0%
Computer Expense	1,789.79	13,000.00	-11,210.21	13.8%
Election Fees	2,430.20	2,000.00	430.20	121.5%
Insurance - non-employee	9.84	9,000.00	-8,990.16	0.1%
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	316.13			
Summer Reading	2,656.66	4,600.00	-1,943.34	57.8%
New Programs/Children's Program - Other	780.12	10,000.00	-9,219.88	7.8%
Total New Programs/Children's Program	3,752.91	14,600.00	-10,847.09	25.7%

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	1,384.21	3,000.00	-1,615.79	46.1%
Rent	0.00	1.00	-1.00	0.0%
Service Contracts & Repair	2,308.42	14,500.00	-12,191.58	15.9%
Telephone & telecommunications	658.82	4,000.00	-3,341.18	16.5%
Utilities	3,303.92	15,000.00	-11,696.08	22.0%
Workshops, Staff development	75.00	3,000.00	-2,925.00	2.5%
Cleaning & Maintenance	1,029.56	3,000.00	-1,970.44	34.3%
Materials & Supplies				
Supplies	2,006.59			
Materials & Supplies - Other	0.00	8,000.00	-8,000.00	0.0%
Total Materials & Supplies	2,006.59	8,000.00	-5,993.41	25.1%
Total Materials & Services	42,161.43	151,101.00	-108,939.57	27.9%
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	-73.66			
Salaries & related expenses				
Intern	2,044.00	1,700.00	344.00	120.2%
Holiday Pay	908.20			
Vacation Pay	3,427.45			
Sick Pay	1,028.88			
Children Technician	9,371.80	31,300.00	-21,928.20	29.9%
Catalog Technician	9,205.60	31,300.00	-22,094.40	29.4%
Head Librarian	22,863.84	70,000.00	-47,136.16	32.7%
Assistant Librarian	8,259.19	32,700.00	-24,440.81	25.3%
Clerk 1	4,843.26	20,000.00	-15,156.74	24.2%
Clerk 2	6,214.69	19,000.00	-12,785.31	32.7%
Clerk 3	4,306.89	17,050.00	-12,743.11	25.3%
Employee benefits - Health Ins	0.00	50.00	-50.00	0.0%
Pension plan contributions PERS	16,535.02	41,000.00	-24,464.98	40.3%
Payroll taxes, Employer Soc Sec	10,130.01	15,000.00	-4,869.99	67.5%
PR Taxes Employer St Acc Ins	658.22			
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	99,797.05	280,000.00	-180,202.95	35.6%
Total Expense	142,714.99	483,101.00	-340,386.01	29.5%
Net Ordinary Income	-127,927.06	-78,101.00	-49,826.06	163.8%
Net Income	-127,927.06	-78,101.00	-49,826.06	163.8%