

# Jeffrey Weiss

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## Scappoose Public Library Financial Reports

Aug-24

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		Amazon - Amex Credit Card		

Prepared by: Robin Wilson

Scappoose Public Library  
**Balance Sheet**  
As of August 31, 2024

	Aug 31, 24
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,038.27
INROADS CR UN CHECKING	5,983.13
OR State Treasury Banking Sys	191,106.42
Petty cash	202.00
Total Checking/Savings	212,329.82
Total Current Assets	212,329.82
<b>TOTAL ASSETS</b>	<b>212,329.82</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon - Amex	626.59
Inroads CU Cr Card	472.03
Total Credit Cards	1,098.62
Total Credit Cards	1,098.62
Other Current Liabilities	
Direct Deposit Liabilities	0.43
Payroll Liabilities	6,233.43
Total Other Current Liabilities	6,233.86
Total Current Liabilities	7,332.48
Total Liabilities	7,332.48
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	194,603.64
Net Income	-70,141.60
Total Equity	204,997.34
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>212,329.82</b>

Scappoose Public Library  
**Profit & Loss**  
August 2024

	Aug 24
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	1,024.70
Total Contributed support	1,024.70
Earned revenues	
Donations	1,000.00
Income, Library Fines & Fees	1,365.41
Interest- Bank of the West	0.64
Interest OR State Treasury	928.00
Total Earned revenues	3,294.05
Total Income	4,318.75
Gross Profit	4,318.75
Expense	
Dues & Subscription	156.00
Materials & Services	
Professional Services	258.90
Movies in the Park	2,935.59
Postage & Shipping	124.08
Bank Service Charges	95.45
Accounting fees	375.00
Books	2,631.52
Computer Expense	904.00
Insurance - non-employee	2.46
Landscape Maintenance	750.00
New Programs/Children's Program	
Adult Programs	64.31
Summer Reading	58.62
Total New Programs/Children's Program	122.93
Service Contracts & Repair	804.07
Telephone & telecommunications	345.32
Utilities	1,131.47
Cleaning & Maintenance	102.65
Materials & Supplies	
Supplies	297.48
Total Materials & Supplies	297.48
Total Materials & Services	10,880.92
Salaries & related expenses	
Intern	666.78
Holiday Pay	0.00
Vacation Pay	484.41
Sick Pay	350.10
Children Technician	2,691.40
Catalog Technician	2,672.82
Head Librarian	5,681.91
Assistant Librarian	2,527.11
Clerk 1	1,715.70
Clerk 2	1,669.46
Clerk 3	885.36
Pension plan contributions PERS	3,406.88

Scappoose Public Library  
Profit & Loss  
August 2024

	Aug 24
Payroll taxes, Employer Soc Sec	1,508.09
PR Taxes Employer St Acc Ins	77.39
Total Salaries & related expenses	24,337.41
Total Expense	35,374.33
Net Ordinary Income	-31,055.58
Net Income	-31,055.58

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Cash Basis

**Scappoose Public Library**  
**Profit & Loss Budget vs. Actual**  
**July 2024 through June 2025**

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
Contributed support				
Friends of Scappoose Library	0.00	0.00	0.00	0.0%
Summer Reading Grant	0.00	4,500.00	-4,500.00	0.0%
Library Grants	1,669.99	14,000.00	-12,330.01	11.9%
Previously Levied Taxes	1,878.29	6,000.00	-4,121.71	31.3%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	1,601.31	365,000.00	-363,398.69	0.4%
<b>Total Contributed support</b>	<b>5,149.59</b>	<b>390,500.00</b>	<b>-385,350.41</b>	<b>1.3%</b>
Earned revenues				
Donations	3,000.00	20,000.00	-17,000.00	15.0%
Interest Income St Helens Cr Un	0.00	9,000.00	-9,000.00	0.0%
Meeting Room Fees	495.00	6,000.00	-5,505.00	8.3%
Income, Library Fines & Fees	2,559.13	5,000.00	-2,440.87	51.2%
Interest- Bank of the West	1.28	0.00	1.28	100.0%
Interest OR State Treasury	2,020.73	0.00	2,020.73	100.0%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
<b>Total Earned revenues</b>	<b>8,076.14</b>	<b>40,500.00</b>	<b>-32,423.86</b>	<b>19.9%</b>
<b>Total Income</b>	<b>13,225.73</b>	<b>431,000.00</b>	<b>-417,774.27</b>	<b>3.1%</b>
<b>Gross Profit</b>	<b>13,225.73</b>	<b>431,000.00</b>	<b>-417,774.27</b>	<b>3.1%</b>
Expense				
Dues & Subscription	156.00	1,500.00	-1,344.00	10.4%
Materials & Services				
Professional Services	429.89			
Training	0.00	0.00	0.00	0.0%
Movies in the Park	6,669.76	0.00	6,669.76	100.0%
Postage & Shipping	182.01	1,500.00	-1,317.99	12.1%
Office Equipment and Expenses	0.00	0.00	0.00	0.0%
Bank Service Charges	270.36	0.00	270.36	100.0%
Accounting fees	750.00	6,000.00	-5,250.00	12.5%
Audit	0.00	7,500.00	-7,500.00	0.0%
Books	10,795.05	41,850.00	-31,054.95	25.8%
Budget	319.90	300.00	19.90	106.6%
Computer Expense	1,588.24	16,000.00	-14,411.76	9.9%
Election Fees	0.00	3,000.00	-3,000.00	0.0%
Insurance - non-employee	7.38	11,500.00	-11,492.62	0.1%
Landscape Maintenance	750.00	950.00	-200.00	78.9%
Legal fees	0.00	600.00	-600.00	0.0%
New Programs/Children's Program				
Adult Programs	2,251.16	0.00	2,251.16	100.0%
Youth Programs	0.00	0.00	0.00	0.0%
Summer Reading	635.03	5,000.00	-4,364.97	12.7%
New Programs/Children's Program - Other	0.00	26,300.00	-26,300.00	0.0%
<b>Total New Programs/Children's Program</b>	<b>2,886.19</b>	<b>31,300.00</b>	<b>-28,413.81</b>	<b>9.2%</b>

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Cash Basis

**Scappoose Public Library**  
**Profit & Loss Budget vs. Actual**  
**July 2024 through June 2025**

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
OCCLC	608.55	2,200.00	-1,591.45	27.7%
Periodicals	1,319.22	2,500.00	-1,180.78	52.8%
Rent	0.00	1.00	-1.00	0.0%
Service Contracts & Repair	1,182.85	14,000.00	-12,817.15	8.4%
Telephone & telecommunications	759.86	4,000.00	-3,240.14	19.0%
Utilities	2,282.87	15,900.00	-13,617.13	14.4%
Workshops, Staff development	0.00	1,000.00	-1,000.00	0.0%
Cleaning & Maintenance	177.41	3,000.00	-2,822.59	5.9%
Materials & Supplies				
Supplies	827.60	0.00	827.60	100.0%
Materials & Supplies - Other	0.00	7,500.00	-7,500.00	0.0%
<b>Total Materials &amp; Supplies</b>	<b>827.60</b>	<b>7,500.00</b>	<b>-6,672.40</b>	<b>11.0%</b>
<b>Total Materials &amp; Services</b>	<b>31,807.14</b>	<b>170,601.00</b>	<b>-138,793.86</b>	<b>18.6%</b>
Capital Outlay				
Furniture/Equip/Perm Improve	29.92	1,000.00	-970.08	3.0%
<b>Total Capital Outlay</b>	<b>29.92</b>	<b>1,000.00</b>	<b>-970.08</b>	<b>3.0%</b>
Contingency	0.00	44,000.00	-44,000.00	0.0%
Payroll Expenses	41.13	0.00	41.13	100.0%
Salaries & related expenses				
Intern	1,043.01			
Holiday Pay	891.74	0.00	891.74	100.0%
Vacation Pay	5,480.24	0.00	5,480.24	100.0%
Sick Pay	2,629.17	0.00	2,629.17	100.0%
Children Technician	6,708.48	32,500.00	-25,791.52	20.6%
Catalog Technician	7,341.71	32,500.00	-25,158.29	22.6%
Head Librarian	17,348.59	70,000.00	-52,651.41	24.8%
Assistant Librarian	6,278.60	33,500.00	-27,221.40	18.7%
Clerk 1	4,527.21	21,000.00	-16,472.79	21.6%
Clerk 2	4,245.85	19,500.00	-15,254.15	21.8%
Clerk 3	3,127.47	16,000.00	-12,872.53	19.5%
Employee benefits - Health Ins	0.00	50.00	-50.00	0.0%
Pension plan contributions PERS	10,977.66	46,350.00	-35,372.34	23.7%
Payroll taxes, Employer Soc Sec	9,701.59	21,000.00	-11,298.41	46.2%
PR Taxes Employer St Acc Ins	640.52	2,000.00	-1,359.48	32.0%
PR Taxes Unemployment Ins	0.00	600.00	-600.00	0.0%
Extra Pay and Bonus	0.00	5,000.00	-5,000.00	0.0%
<b>Total Salaries &amp; related expenses</b>	<b>80,941.84</b>	<b>300,000.00</b>	<b>-219,058.16</b>	<b>27.0%</b>
<b>Total Expense</b>	<b>112,976.03</b>	<b>517,101.00</b>	<b>-404,124.97</b>	<b>21.8%</b>
<b>Net Ordinary Income</b>	<b>-99,750.30</b>	<b>-86,101.00</b>	<b>-13,649.30</b>	<b>115.9%</b>
<b>Net Income</b>	<b>-99,750.30</b>	<b>-86,101.00</b>	<b>-13,649.30</b>	<b>115.9%</b>