

Scappose Public Library
Financial Reports

Dec-24

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Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
December 2024

	Dec 24
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	595.29
Property Taxes	58,592.14
Total Contributed support	59,187.43
Earned revenues	
Donations	1,675.00
Meeting Room Fees	315.00
Income, Library Fines & Fees	682.63
Interest- Bank of the West	0.64
Interest OR State Treasury	2,282.40
Refunds & Reimbursements	46.16
Total Earned revenues	5,001.83
Total Income	64,189.26
Gross Profit	64,189.26
Expense	
Materials & Services	
Professional Services	348.74
Postage & Shipping	405.80
Bank Service Charges	77.75
Accounting fees	375.00
Books	2,524.45
Computer Expense	514.36
Insurance - non-employee	2.46
New Programs/Children's Program	
Adult Programs	94.58
New Programs/Children's Program - Other	35.32
Total New Programs/Children's Program	129.90
OCLC	1,554.84
Periodicals	77.95
Service Contracts & Repair	606.67
Telephone & telecommunications	345.64
Utilities	1,418.41
Cleaning & Maintenance	118.52
Materials & Supplies	
Supplies	210.84
Total Materials & Supplies	210.84
Total Materials & Services	8,711.33
Salaries & related expenses	
Intern	528.95
Holiday Pay	874.62
Vacation Pay	441.08
Sick Pay	429.88
Children Technician	2,005.36
Catalog Technician	1,827.53
Head Librarian	5,833.34
Assistant Librarian	2,350.80
Clerk 1	1,489.95
Clerk 3	848.96
Pension plan contributions PERS	2,828.21

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Cash Basis

Scappoose Public Library
Profit & Loss
December 2024

	<u>Dec 24</u>
Payroll taxes, Employer Soc Sec	1,290.21
PR Taxes Employer St Acc Ins	<u>66.54</u>
Total Salaries & related expenses	<u>20,815.43</u>
Total Expense	<u>29,526.76</u>
Net Ordinary Income	<u>34,662.50</u>
Net Income	<u><u>34,662.50</u></u>

Scappoose Public Library
Balance Sheet
 As of December 31, 2024

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,040.79
INROADS CR UN CHECKING	5,284.82
OR State Treasury Banking Sys	475,123.16
Petty cash	202.00
Total Checking/Savings	495,650.77
Total Current Assets	495,650.77
TOTAL ASSETS	495,650.77
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon - Amex	272.80
Inroads CU Cr Card	190.49
Total Credit Cards	463.29
Total Credit Cards	463.29
Other Current Liabilities	
Direct Deposit Liabilities	0.43
Payroll Liabilities	4,220.70
Total Other Current Liabilities	4,221.13
Total Current Liabilities	4,684.42
Total Liabilities	4,684.42
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	194,603.64
Net Income	215,827.41
Total Equity	490,966.35
TOTAL LIABILITIES & EQUITY	495,650.77

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

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
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	5,412.27	6,000.00	-587.73	90.2%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	405,411.78	365,000.00	40,411.78	111.1%
Total Contributed support	412,494.04	390,500.00	21,994.04	105.6%
Earned revenues				
Donations	7,175.00	20,000.00	-12,825.00	35.9%
Interest Income St Helens Cr Un	0.00	9,000.00	-9,000.00	0.0%
Meeting Room Fees	3,750.00	6,000.00	-2,250.00	62.5%
Income, Library Fines & Fees	3,377.35	5,000.00	-1,622.65	67.5%
Interest- Bank of the West	3.80	0.00	3.80	100.0%
Interest OR State Treasury	6,693.62	0.00	6,693.62	100.0%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Refunds & Reimbursements	46.16			
Total Earned revenues	21,045.93	40,500.00	-19,454.07	52.0%
Total Income	433,539.97	431,000.00	2,539.97	100.6%
Gross Profit	433,539.97	431,000.00	2,539.97	100.6%
Expense				
Dues & Subscription	554.00	1,500.00	-946.00	36.9%
Materials & Services				
Professional Services	2,570.04			
Training	0.00	0.00	0.00	0.0%
Movies in the Park	6,669.76	0.00	6,669.76	100.0%
Advertising	101.00			
Postage & Shipping	833.13	1,500.00	-666.87	55.5%
Office Equipment and Expenses	32.80	0.00	32.80	100.0%
Bank Service Charges	592.96	0.00	592.96	100.0%
Accounting fees	2,625.00	6,000.00	-3,375.00	43.8%
Audit	4,554.00	7,500.00	-2,946.00	60.7%
Books	20,865.89	41,850.00	-20,984.11	49.9%
Budget	319.90	300.00	19.90	106.6%
Computer Expense	8,951.02	16,000.00	-7,048.98	55.9%
Election Fees	0.00	3,000.00	-3,000.00	0.0%
Insurance - non-employee	17.22	11,500.00	-11,482.78	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	2,635.96	0.00	2,635.96	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	430.99	26,300.00	-25,869.01	1.6%
Total New Programs/Children's Program	3,701.98	31,300.00	-27,598.02	11.8%

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

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
OCLC	2,163.39	2,200.00	-36.61	98.3%
Other expenses	25.00			
Periodicals	2,086.74	2,500.00	-403.26	83.9%
Rent	0.00	1.00	-1.00	0.0%
Service Contracts & Repair	3,188.24	14,000.00	-10,811.76	22.8%
Telephone & telecommunications	2,142.10	4,000.00	-1,857.90	53.6%
Utilities	6,975.89	15,900.00	-8,924.11	43.9%
Workshops, Staff development	0.00	1,000.00	-1,000.00	0.0%
Cleaning & Maintenance	321.93	3,000.00	-2,678.07	10.7%
Materials & Supplies				
Supplies	2,413.57	0.00	2,413.57	100.0%
Materials & Supplies - Other	0.00	7,500.00	-7,500.00	0.0%
Total Materials & Supplies	2,413.57	7,500.00	-5,086.43	32.2%
Materials & Services - Other	3.90			
Total Materials & Services	71,915.46	170,601.00	-98,685.54	42.2%
Capital Outlay				
Furniture/Equip/Perm Improve	1,053.30	1,000.00	53.30	105.3%
Total Capital Outlay	1,053.30	1,000.00	53.30	105.3%
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	1,862.51			
Holiday Pay	3,459.83	0.00	3,459.83	100.0%
Vacation Pay	8,660.30	0.00	8,660.30	100.0%
Sick Pay	4,973.99	0.00	4,973.99	100.0%
Children Technician	15,899.00	32,500.00	-16,801.00	48.3%
Catalog Technician	16,386.43	32,500.00	-16,113.57	50.4%
Head Librarian	38,662.95	70,000.00	-31,337.05	55.2%
Assistant Librarian	15,500.60	33,500.00	-17,999.40	46.3%
Clerk 1	10,676.65	21,000.00	-10,323.35	50.8%
Clerk 2	4,245.85	19,500.00	-15,254.15	21.8%
Clerk 3	10,057.64	16,000.00	-5,942.36	62.9%
Employee benefits - Health Ins	0.00	50.00	-50.00	0.0%
Pension plan contributions PERS	22,919.61	46,350.00	-23,430.39	49.4%
Payroll taxes, Employer Soc Sec	15,182.56	21,000.00	-5,817.44	72.3%
PR Taxes Employer St Acc Ins	923.26	2,000.00	-1,076.74	46.2%
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%
Total Salaries & related expenses	169,211.18	300,000.00	-130,788.82	56.4%
Total Expense	242,775.07	517,101.00	-274,325.93	46.9%
Net Ordinary Income	190,764.90	-86,101.00	276,865.90	-221.6%
Net Income	190,764.90	-86,101.00	276,865.90	-221.6%