Jeffrey Weiss

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Scappoose Public Library
Financial Reports

Jul-24

Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
July 2024

		Jul 24
Ordinary Income/Expense		
Income		
Contributed support		
Library Grants		1,669.99
Previously Levied Taxes		853.59
Property Taxes		1,601.31
Total Contributed support		4,124.89
Earned revenues		
Donations		2,000.00
Meeting Room Fees		495.00
Income, Library Fines & Fees		1,193.72
Interest- Bank of the West		0.64
Interest OR State Treasury		1,092.73
Total Earned revenues		4,782.09
Total Income		8,906.98
Gross Profit		8,906.98
Expense		
Materials & Services		
Movies in the Park		3,734.17
Postage & Shipping		46.29
Bank Service Charges		106.91
Accounting fees		375.00
Books		7,943.57
Budget		319.90
Computer Expense		535.06
Insurance - non-employee		2.46
New Programs/Children's Program		
Adult Programs	2,108.95	
Summer Reading	427.27	
Total New Programs/Children's Program		2,536.22
OCLC		608.55
Periodicals		974.35
Service Contracts & Repair		332.07
Telephone & telecommunications		414.54
Utilities		1,087.92
Cleaning & Maintenance		74.76
Materials & Supplies		
Supplies	241.86	
Total Materials & Supplies		241.86
Total Materials & Services		19,333.63
Payroll Expenses		41.13
Salaries & related expenses		
Holiday Pay		451.26
Vacation Pay		0.00
Sick Pay		1,345.49
Children Technician		2,285.18
Catalog Technician		2,283.43
Head Librarian		5,833.34
Assistant Librarian		1,292.94
Clerk 1		1,529.25
Clerk 2		1,669.08
Clerk 3		739.19
Pension plan contributions PERS		3,158.74

Scappoose Public Library
Profit & Loss
July 2024

	Jul 24
Payroll taxes, Employer Soc Sec	1,358.71
PR Taxes Employer St Acc Ins	471.74
Total Salaries & related expenses	22,418.35
Total Expense	41,793.11
Net Ordinary Income	-32,886.13
Net Income	**-32,886.13**

Scappoose Public Library
Balance Sheet
As of July 31, 2024

		Jul 31, 24
ASSETS		
Current Assets		
Checking/Savings		
INROADS SAVINGS		15,037.63
INROADS CR UN CHECKING		2,939.80
OR State Treasury Banking Sys		224,153.87
Petty cash		202.00
Total Checking/Savings		242,333.30
Total Current Assets		242,333.30
TOTAL ASSETS		**242,333.30**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts payable		-500.00
Total Accounts Payable		-500.00
Credit Cards		
Credit Cards		
Amazon - Amex	753.01	
Inroads CU Cr Card	624.30	
Total Credit Cards		1,377.31
Total Credit Cards		1,377.31
Other Current Liabilities		
Direct Deposit Liabilities		0.43
Payroll Liabilities		5,402.64
Total Other Current Liabilities		5,403.07
Total Current Liabilities		6,280.38
Total Liabilities		6,280.38
Equity		
Opening Bal Equity		80,535.30
Unrestrict (retained earnings)		188,403.75
Net Income		-32,886.13
Total Equity		236,052.92
TOTAL LIABILITIES & EQUITY		**242,333.30**

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	853.59	6,000.00	-5,146.41	14.2%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	1,601.31	365,000.00	-363,398.69	0.4%
Total Contributed support	4,124.89	390,500.00	-386,375.11	1.1%
Earned revenues				
Donations	2,000.00	20,000.00	-18,000.00	10.0%
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	1,193.72	5,000.00	-3,806.28	23.9%
Interest- Bank of the West	0.64	0.00	0.64	100.0%
Interest OR State Treasury	1,092.73	0.00	1,092.73	100.0%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Total Earned revenues	4,782.09	40,500.00	-35,717.91	11.8%
Total Income	8,906.98	431,000.00	-422,093.02	2.1%
Gross Profit	8,906.98	431,000.00	-422,093.02	2.1%
Expense				
Dues & Subscription	0.00	1,500.00	-1,500.00	0.0%
Materials & Services				
Training	0.00	0.00	0.00	0.0%
Movies in the Park	4,248.25	0.00	4,248.25	100.0%
Postage & Shipping	139.73	1,500.00	-1,360.27	9.3%
Office Equipment and Expenses	0.00	0.00	0.00	0.0%
Bank Service Charges	138.91	0.00	138.91	100.0%
Accounting fees	375.00	6,000.00	-5,625.00	6.3%
Audit	0.00	7,500.00	-7,500.00	0.0%
Books	7,998.20	41,850.00	-33,851.80	19.1%
Budget	319.90	300.00	19.90	106.6%
Computer Expense	679.06	16,000.00	-15,320.94	4.2%
Election Fees	0.00	3,000.00	-3,000.00	0.0%
Insurance - non-employee	4.92	11,500.00	-11,495.08	0.0%
Landscape Maintenance	0.00	950.00	-950.00	0.0%
Legal fees	0.00	600.00	-600.00	0.0%
New Programs/Children's Program				
Adult Programs	2,144.90	0.00	2,144.90	100.0%
Youth Programs	0.00	0.00	0.00	0.0%
Summer Reading	427.27	5,000.00	-4,572.73	8.5%
New Programs/Children's Program - Other	0.00	26,300.00	-26,300.00	0.0%
Total New Programs/Children's Program	2,572.17	31,300.00	-28,727.83	8.2%

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

	Jul '24 - Jun 25	Budget	$ Over Budget	% of Budget
OCLC	608.55	2,200.00	-1,591.45	27.7%
Periodicals	974.35	2,500.00	-1,525.65	39.0%
Rent	0.00	1.00	-1.00	0.0%
Service Contracts & Repair	503.06	14,000.00	-13,496.94	3.6%
Telephone & telecommunications	414.54	4,000.00	-3,585.46	10.4%
Utilities	1,087.92	15,900.00	-14,812.08	6.8%
Workshops, Staff development	0.00	1,000.00	-1,000.00	0.0%
Cleaning & Maintenance	84.76	3,000.00	-2,915.24	2.8%
Materials & Supplies				
Supplies	282.13	0.00	282.13	100.0%
Materials & Supplies - Other	0.00	7,500.00	-7,500.00	0.0%
Total Materials & Supplies	282.13	7,500.00	-7,217.87	3.8%
Total Materials & Services	20,431.45	170,601.00	-150,169.55	12.0%
Capital Outlay				
Furniture/Equip/Perm Improve	0.00	1,000.00	-1,000.00	0.0%
Total Capital Outlay	0.00	1,000.00	-1,000.00	0.0%
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	294.00			
Holiday Pay	451.26	0.00	451.26	100.0%
Vacation Pay	332.98	0.00	332.98	100.0%
Sick Pay	1,622.89	0.00	1,622.89	100.0%
Children Technician	3,638.08	32,500.00	-28,861.92	11.2%
Catalog Technician	3,619.84	32,500.00	-28,880.16	11.1%
Head Librarian	8,750.01	70,000.00	-61,249.99	12.5%
Assistant Librarian	2,629.96	33,500.00	-30,870.04	7.9%
Clerk 1	2,378.07	21,000.00	-18,621.93	11.3%
Clerk 2	2,443.32	19,500.00	-17,056.68	12.5%
Clerk 3	1,245.11	16,000.00	-14,754.89	7.8%
Employee benefits - Health Ins	0.00	50.00	-50.00	0.0%
Pension plan contributions PERS	4,924.80	46,350.00	-41,425.20	10.6%
Payroll taxes, Employer Soc Sec	2,136.36	21,000.00	-18,863.64	10.2%
PR Taxes Employer St Acc Ins	511.65	2,000.00	-1,488.35	25.6%
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	34,978.33	300,000.00	-265,021.67	11.7%
Total Expense	55,450.91	517,101.00	-461,650.09	10.7%
Net Ordinary Income	-46,543.93	-86,101.00	39,557.07	54.1%
Net Income	**-46,543.93**	**-86,101.00**	**39,557.07**	**54.1%**