

Scappose Public Library
Financial Reports

Nov-24

| | | | | |
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Prepared by: Robin Wilson

Scappoose Public Library

Profit & Loss

November 2024

| | Nov 24 |
|---|------------|
| Ordinary Income/Expense | |
| Income | |
| Contributed support | |
| Previously Levied Taxes | 1,271.71 |
| Property Taxes | 345,201.03 |
| Total Contributed support | 346,472.74 |
| Earned revenues | |
| Income, Library Fines & Fees | 1,010.98 |
| Interest- Bank of the West | 0.62 |
| Interest OR State Treasury | 962.15 |
| Total Earned revenues | 1,973.75 |
| Total Income | 348,446.49 |
| Gross Profit | 348,446.49 |
| Expense | |
| Dues & Subscription | 398.00 |
| Materials & Services | |
| Professional Services | 823.30 |
| Advertising | 101.00 |
| Postage & Shipping | 92.75 |
| Bank Service Charges | 74.09 |
| Accounting fees | 375.00 |
| Books | 2,960.46 |
| Computer Expense | 5,116.06 |
| Insurance - non-employee | 2.46 |
| New Programs/Children's Program | |
| Adult Programs | 7.96 |
| New Programs/Children's Program - Other | 50.17 |
| Total New Programs/Children's Program | 58.13 |
| Periodicals | 149.95 |
| Service Contracts & Repair | 161.08 |
| Telephone & telecommunications | 345.64 |
| Utilities | 1,164.61 |
| Materials & Supplies | |
| Supplies | 287.87 |
| Total Materials & Supplies | 287.87 |
| Total Materials & Services | 11,712.40 |
| Capital Outlay | |
| Furniture/Equip/Perm Improve | 198.00 |
| Total Capital Outlay | 198.00 |
| Payroll Expenses | 0.00 |
| Salaries & related expenses | |
| Intern | 666.78 |
| Holiday Pay | 319.91 |
| Vacation Pay | 1,200.63 |
| Sick Pay | 645.45 |
| Children Technician | 2,590.65 |
| Catalog Technician | 2,455.88 |
| Head Librarian | 5,160.34 |
| Assistant Librarian | 2,110.83 |
| Clerk 1 | 1,480.92 |
| Clerk 3 | 1,356.56 |
| Pension plan contributions PERS | 3,043.85 |

Scappoose Public Library
Profit & Loss
November 2024

| | Nov 24 |
|-----------------------------------|------------|
| Payroll taxes, Employer Soc Sec | 1,395.84 |
| PR Taxes Employer St Acc Ins | 71.97 |
| Total Salaries & related expenses | 22,499.61 |
| Total Expense | 34,808.01 |
| Net Ordinary Income | 313,638.48 |
| Net Income | 313,638.48 |

Scappoose Public Library
Balance Sheet
As of November 30, 2024

| | Nov 30, 24 |
|---------------------------------------|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| INROADS SAVINGS | 15,040.15 |
| INROADS CR UN CHECKING | 7,773.84 |
| OR State Treasury Banking Sys | 443,653.48 |
| Petty cash | 202.00 |
| Total Checking/Savings | 466,669.47 |
| Total Current Assets | 466,669.47 |
| TOTAL ASSETS | 466,669.47 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Credit Cards | |
| Credit Cards | |
| Amazon - Amex | 554.39 |
| Inroads CU Cr Card | 201.12 |
| Total Credit Cards | 755.51 |
| Total Credit Cards | 755.51 |
| Other Current Liabilities | |
| Direct Deposit Liabilities | 0.43 |
| Payroll Liabilities | 9,609.68 |
| Total Other Current Liabilities | 9,610.11 |
| Total Current Liabilities | 10,365.62 |
| Total Liabilities | 10,365.62 |
| Equity | |
| Opening Bal Equity | 80,535.30 |
| Unrestrict (retained earnings) | 194,603.64 |
| Net Income | 181,164.91 |
| Total Equity | 456,303.85 |
| TOTAL LIABILITIES & EQUITY | 466,669.47 |

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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 |
|--|-------------------|-------------------|--------------------|----------------|
| OCLC | 2,163.39 | 2,200.00 | -36.61 | 98.3% |
| Other expenses | 25.00 | | | |
| Periodicals | 2,018.79 | 2,500.00 | -481.21 | 80.8% |
| Rent | 0.00 | 1.00 | -1.00 | 0.0% |
| Service Contracts & Repair | 2,084.41 | 14,000.00 | -11,915.59 | 14.9% |
| Telephone & telecommunications | 1,796.46 | 4,000.00 | -2,203.54 | 44.9% |
| Utilities | 5,557.48 | 15,900.00 | -10,342.52 | 35.0% |
| Workshops, Staff development | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Cleaning & Maintenance | 269.93 | 3,000.00 | -2,730.07 | 9.0% |
| Materials & Supplies | | | | |
| Supplies | 1,940.79 | 0.00 | 1,940.79 | 100.0% |
| Materials & Supplies - Other | 0.00 | 7,500.00 | -7,500.00 | 0.0% |
| Total Materials & Supplies | 1,940.79 | 7,500.00 | -5,559.21 | 25.9% |
| Total Materials & Services | 66,366.41 | 170,601.00 | -104,234.59 | 38.9% |
| Capital Outlay | | | | |
| Furniture/Equip/Perm Improve | 879.66 | 1,000.00 | -120.34 | 88.0% |
| Total Capital Outlay | 879.66 | 1,000.00 | -120.34 | 88.0% |
| 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 | 1,862.51 | | | |
| Holiday Pay | 2,086.27 | 0.00 | 2,086.27 | 100.0% |
| Vacation Pay | 8,571.80 | 0.00 | 8,571.80 | 100.0% |
| Sick Pay | 4,173.09 | 0.00 | 4,173.09 | 100.0% |
| Children Technician | 13,871.15 | 32,500.00 | -18,628.85 | 42.7% |
| Catalog Technician | 14,103.13 | 32,500.00 | -18,396.87 | 43.4% |
| Head Librarian | 32,829.61 | 70,000.00 | -37,170.39 | 46.9% |
| Assistant Librarian | 13,340.80 | 33,500.00 | -20,159.20 | 39.8% |
| Clerk 1 | 9,132.51 | 21,000.00 | -11,867.49 | 43.5% |
| Clerk 2 | 4,245.85 | 19,500.00 | -15,254.15 | 21.8% |
| Clerk 3 | 8,143.50 | 16,000.00 | -7,856.50 | 50.9% |
| Employee benefits - Health Ins | 0.00 | 50.00 | -50.00 | 0.0% |
| Pension plan contributions PERS | 19,964.49 | 46,350.00 | -26,385.51 | 43.1% |
| Payroll taxes, Employer Soc Sec | 13,793.21 | 21,000.00 | -7,206.79 | 65.7% |
| PR Taxes Employer St Acc Ins | 851.53 | 2,000.00 | -1,148.47 | 42.6% |
| 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 | 146,969.45 | 300,000.00 | -153,030.55 | 49.0% |
| Total Expense | 214,810.65 | 517,101.00 | -302,290.35 | 41.5% |
| Net Ordinary Income | 154,540.06 | -86,101.00 | 240,641.06 | -179.5% |
| Net Income | 154,540.06 | -86,101.00 | 240,641.06 | -179.5% |

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12/18/24

Cash Basis

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 | 4,816.98 | 6,000.00 | -1,183.02 | 80.3% |
| Royalties | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Property Taxes | 346,819.64 | 365,000.00 | -18,180.36 | 95.0% |
| Total Contributed support | 353,306.61 | 390,500.00 | -37,193.39 | 90.5% |
| Earned revenues | | | | |
| Donations | 5,500.00 | 20,000.00 | -14,500.00 | 27.5% |
| Interest Income St Helens Cr Un | 0.00 | 9,000.00 | -9,000.00 | 0.0% |
| Meeting Room Fees | 1,435.00 | 6,000.00 | -4,565.00 | 23.9% |
| Income, Library Fines & Fees | 4,694.72 | 5,000.00 | -305.28 | 93.9% |
| Interest- Bank of the West | 3.16 | 0.00 | 3.16 | 100.0% |
| Interest OR State Treasury | 4,411.22 | 0.00 | 4,411.22 | 100.0% |
| Miscellaneous revenue | 0.00 | 500.00 | -500.00 | 0.0% |
| Total Earned revenues | 16,044.10 | 40,500.00 | -24,455.90 | 39.6% |
| Total Income | 369,350.71 | 431,000.00 | -61,649.29 | 85.7% |
| Gross Profit | 369,350.71 | 431,000.00 | -61,649.29 | 85.7% |
| Expense | | | | |
| Dues & Subscription | 554.00 | 1,500.00 | -946.00 | 36.9% |
| Materials & Services | | | | |
| Professional Services | 2,420.04 | | | |
| 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 | 819.22 | 1,500.00 | -680.78 | 54.6% |
| Office Equipment and Expenses | 0.00 | 0.00 | 0.00 | 0.0% |
| Bank Service Charges | 503.21 | 0.00 | 503.21 | 100.0% |
| Accounting fees | 2,250.00 | 6,000.00 | -3,750.00 | 37.5% |
| Audit | 4,554.00 | 7,500.00 | -2,946.00 | 60.7% |
| Books | 20,226.30 | 41,850.00 | -21,623.70 | 48.3% |
| Budget | 319.90 | 300.00 | 19.90 | 106.6% |
| Computer Expense | 8,407.84 | 16,000.00 | -7,592.16 | 52.5% |
| Election Fees | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| Insurance - non-employee | 14.76 | 11,500.00 | -11,485.24 | 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 | 2,443.43 | 0.00 | 2,443.43 | 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 | 395.67 | 26,300.00 | -25,904.33 | 1.5% |
| Total New Programs/Children's Program | 3,474.13 | 31,300.00 | -27,825.87 | 11.1% |