

Scappose Public Library  
Financial Reports

Oct-24

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## Scappoose Public Library

### Profit & Loss

October 2024

	Oct 24
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Contributed support	
Previously Levied Taxes	583.97
<b>Total Contributed support</b>	583.97
<b>Earned revenues</b>	
Meeting Room Fees	625.00
Income, Library Fines & Fees	493.05
Interest- Bank of the West	0.64
Interest OR State Treasury	646.79
<b>Total Earned revenues</b>	1,765.48
<b>Total Income</b>	2,349.45
<b>Gross Profit</b>	2,349.45
<b>Expense</b>	
<b>Materials &amp; Services</b>	
Professional Services	818.11
Postage & Shipping	113.86
Bank Service Charges	83.61
Accounting fees	375.00
Audit	4,554.00
Books	1,973.99
Computer Expense	834.36
Insurance - non-employee	2.46
<b>New Programs/Children's Program</b>	
Adult Programs	124.98
New Programs/Children's Program - Other	255.50
<b>Total New Programs/Children's Program</b>	380.48
Other expenses	25.00
Periodicals	471.67
Service Contracts & Repair	161.08
Telephone & telecommunications	345.64
Utilities	1,017.93
<b>Materials &amp; Supplies</b>	
Supplies	284.95
<b>Total Materials &amp; Supplies</b>	284.95
<b>Total Materials &amp; Services</b>	11,442.14
<b>Capital Outlay</b>	
Furniture/Equip/Perm Improve	595.96
<b>Total Capital Outlay</b>	595.96
<b>Salaries &amp; related expenses</b>	
Holiday Pay	0.00
Vacation Pay	1,449.85
Sick Pay	468.59
Children Technician	2,566.66
Catalog Technician	2,478.01
Head Librarian	4,487.34
Assistant Librarian	2,600.57
Clerk 1	1,634.43
Clerk 3	2,434.28
Pension plan contributions PERS	3,114.79

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

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	<u>Oct 24</u>
Payroll taxes, Employer Soc Sec	1,405.57
PR Taxes Employer St Acc Ins	<u>72.50</u>
Total Salaries & related expenses	<u>22,712.59</u>
Total Expense	<u>34,750.69</u>
Net Ordinary Income	<u>-32,401.24</u>
Net Income	<u><u>-32,401.24</u></u>

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

	Oct 31, 24
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,039.53
INROADS CR UN CHECKING	15,378.59
OR State Treasury Banking Sys	124,218.74
Petty cash	202.00
<b>Total Checking/Savings</b>	<b>154,838.86</b>
<b>Total Current Assets</b>	<b>154,838.86</b>
<b>TOTAL ASSETS</b>	<b>154,838.86</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon - Amex	749.16
Inroads CU Cr Card	494.72
<b>Total Credit Cards</b>	<b>1,243.88</b>
<b>Total Credit Cards</b>	<b>1,243.88</b>
Other Current Liabilities	
Direct Deposit Liabilities	0.43
Payroll Liabilities	10,929.18
<b>Total Other Current Liabilities</b>	<b>10,929.61</b>
<b>Total Current Liabilities</b>	<b>12,173.49</b>
<b>Total Liabilities</b>	<b>12,173.49</b>
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	194,603.64
Net Income	-132,473.57
<b>Total Equity</b>	<b>142,665.37</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>154,838.86</b>

## 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	3,545.27	6,000.00	-2,454.73	59.1%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	1,618.61	365,000.00	-363,381.39	0.4%
<b>Total Contributed support</b>	<b>6,833.87</b>	<b>390,500.00</b>	<b>-383,666.13</b>	<b>1.8%</b>
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	3,683.74	5,000.00	-1,316.26	73.7%
Interest- Bank of the West	2.54	0.00	2.54	100.0%
Interest OR State Treasury	3,449.07	0.00	3,449.07	100.0%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
<b>Total Earned revenues</b>	<b>14,070.35</b>	<b>40,500.00</b>	<b>-26,429.65</b>	<b>34.7%</b>
<b>Total Income</b>	<b>20,904.22</b>	<b>431,000.00</b>	<b>-410,095.78</b>	<b>4.9%</b>
<b>Gross Profit</b>	<b>20,904.22</b>	<b>431,000.00</b>	<b>-410,095.78</b>	<b>4.9%</b>
Expense				
Dues & Subscription				
Materials & Services	554.00	1,500.00	-946.00	36.9%
Professional Services				
Training	1,986.40	0.00	1,986.40	0.0%
Movies in the Park	0.00	0.00	0.00	100.0%
Advertising	101.00	0.00	101.00	0.0%
Postage & Shipping	402.49	1,500.00	-1,097.51	26.8%
Office Equipment and Expenses	0.00	0.00	0.00	0.0%
Bank Service Charges	429.12	0.00	429.12	0.0%
Accounting fees	1,875.00	6,000.00	-4,125.00	31.3%
Audit	4,554.00	7,500.00	-2,946.00	60.7%
Books	17,479.16	41,850.00	-24,370.84	41.8%
Budget	319.90	300.00	19.90	106.6%
Computer Expense	7,898.77	16,000.00	-8,101.23	49.4%
Election Fees	0.00	3,000.00	-3,000.00	0.0%
Insurance - non-employee	12.30	11,500.00	-11,487.70	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	2,410.89	0.00	2,410.89	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	358.94	26,300.00	-25,941.06	1.4%
<b>Total New Programs/Children's Program</b>	<b>3,404.86</b>	<b>31,300.00</b>	<b>-27,895.14</b>	<b>10.9%</b>

# Scappoose Public Library

## Profit & Loss Budget vs. Actual

### July 2024 through June 2025

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Cash Basis

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
OCLC	608.55	2,200.00	-1,591.45	27.7%
Other expenses	25.00			
Periodicals	1,940.84	2,500.00	-559.16	77.6%
Rent	0.00	1.00	-1.00	0.0%
Service Contracts & Repair	1,923.33	14,000.00	-12,076.67	13.7%
Telephone & telecommunications	1,450.82	4,000.00	-2,549.18	36.3%
Utilities	4,392.87	15,900.00	-11,507.13	27.6%
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	1,710.60	0.00	1,710.60	100.0%
Materials & Supplies - Other	0.00	7,500.00	-7,500.00	0.0%
<b>Total Materials &amp; Supplies</b>	<b>1,710.60</b>	<b>7,500.00</b>	<b>-5,789.40</b>	<b>22.8%</b>
<b>Total Materials &amp; Services</b>	<b>58,112.18</b>	<b>170,601.00</b>	<b>-112,488.82</b>	<b>34.1%</b>
Capital Outlay				
Furniture/Equip/Perm Improve	879.66	1,000.00	-120.34	88.0%
<b>Total Capital Outlay</b>	<b>879.66</b>	<b>1,000.00</b>	<b>-120.34</b>	<b>88.0%</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	1,966.81			
Holiday Pay	1,211.65	0.00	1,211.65	100.0%
Vacation Pay	8,130.72	0.00	8,130.72	100.0%
Sick Pay	3,743.21	0.00	3,743.21	100.0%
Children Technician	11,865.79	32,500.00	-20,634.21	36.5%
Catalog Technician	12,275.60	32,500.00	-20,224.40	37.8%
Head Librarian	26,996.27	70,000.00	-43,003.73	38.6%
Assistant Librarian	10,990.00	33,500.00	-22,510.00	32.8%
Clerk 1	7,642.56	21,000.00	-13,357.44	36.4%
Clerk 2	4,245.85	19,500.00	-15,254.15	21.8%
Clerk 3	6,661.29	16,000.00	-9,338.71	41.6%
Employee benefits - Health Ins	0.00	50.00	-50.00	0.0%
Pension plan contributions PERS	17,136.29	46,350.00	-29,213.71	37.0%
Payroll taxes, Employer Soc Sec	12,503.00	21,000.00	-8,497.00	59.5%
PR Taxes Employer St Acc Ins	784.99	2,000.00	-1,215.01	39.2%
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%
<b>Total Salaries &amp; related expenses</b>	<b>126,154.03</b>	<b>300,000.00</b>	<b>-173,845.97</b>	<b>42.1%</b>
<b>Total Expense</b>	<b>185,741.00</b>	<b>517,101.00</b>	<b>-331,360.00</b>	<b>35.9%</b>
<b>Net Ordinary Income</b>	<b>-164,836.78</b>	<b>-86,101.00</b>	<b>-78,735.78</b>	<b>191.4%</b>
<b>Net Income</b>	<b>-164,836.78</b>	<b>-86,101.00</b>	<b>-78,735.78</b>	<b>191.4%</b>