Scappose Public Library
Financial Reports

Sep-24

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Scappoose Public Library
Profit & Loss
September 2024

		Sep 24
Ordinary Income/Expense		
Income		
Contributed support		
Previously Levied Taxes		1,083.01
Property Taxes		17.30
Total Contributed support		1,100.31
Earned revenues		
Donations		2,500.00
Meeting Room Fees		315.00
Income, Library Fines & Fees		631.56
Interest- Bank of the West		0.62
Interest OR State Treasury		781.55
Total Earned revenues		4,228.73
Total Income		5,329.04
Gross Profit		5,329.04
Expense		
Materials & Services		
Professional Services		818.11
Postage & Shipping		45.95
Bank Service Charges		87.15
Accounting fees		375.00
Books		3,374.60
Computer Expense		509.18
Insurance - non-employee		2.46
New Programs/Children's Program		
Adult Programs	91.70	
New Programs/Children's Program - Other	288.50	
Total New Programs/Children's Program		380.20
Periodicals		254.92
Service Contracts & Repair		626.11
Telephone & telecommunications		345.32
Utilities		1,092.07
Materials & Supplies		
Supplies	438.51	
Total Materials & Supplies		438.51
Total Materials & Services		8,349.58
Capital Outlay		
Furniture/Equip/Perm Improve		85.70
Total Capital Outlay		85.70
Salaries & related expenses		
Holiday Pay		440.48
Vacation Pay		4,995.83
Sick Pay		933.58
Children Technician		1,731.90
Catalog Technician		2,385.46
Head Librarian		5,833.34
Assistant Librarian		2,458.55
Clerk 1		1,282.26
Clerk 2		907.31
Clerk 3		1,879.15
Pension plan contributions PERS		4,017.26

Scappoose Public Library
Profit & Loss
September 2024

	Sep 24
Payroll taxes, Employer Soc Sec	1,778.68
PR Taxes Employer St Acc Ins	91.39
Total Salaries & related expenses	28,735.19
Total Expense	37,170.47
Net Ordinary Income	-31,841.43
Net Income	**-31,841.43**

Scappoose Public Library
Balance Sheet
As of September 30, 2024

		Sep 30, 24
ASSETS		
Current Assets		
Checking/Savings		
INROADS SAVINGS		15,038.89
INROADS CR UN CHECKING		-4,177.05
OR State Treasury Banking Sys		162,988.13
Petty cash		202.00
Total Checking/Savings		174,051.97
Total Current Assets		174,051.97
TOTAL ASSETS		**174,051.97**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts payable		-7,869.20
Total Accounts Payable		-7,869.20
Credit Cards		
Credit Cards		
Amazon - Amex	519.54	
Inroads CU Cr Card	185.34	
Total Credit Cards		704.88
Total Credit Cards		704.88
Other Current Liabilities		
Direct Deposit Liabilities		0.43
Payroll Liabilities		8,172.83
Total Other Current Liabilities		8,173.26
Total Current Liabilities		1,008.94
Total Liabilities		1,008.94
Equity		
Opening Bal Equity		80,535.30
Unrestrict (retained earnings)		194,603.64
Net Income		-102,095.91
Total Equity		173,043.03
TOTAL LIABILITIES & EQUITY		**174,051.97**

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	2,961.30	6,000.00	-3,038.70	49.4%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	1,618.61	365,000.00	-363,381.39	0.4%
Total Contributed support	6,249.90	390,500.00	-384,250.10	1.6%
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	810.00	6,000.00	-5,190.00	13.5%
Income, Library Fines & Fees	3,190.69	5,000.00	-1,809.31	63.8%
Interest- Bank of the West	1.90	0.00	1.90	100.0%
Interest OR State Treasury	2,802.28	0.00	2,802.28	100.0%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Total Earned revenues	12,304.87	40,500.00	-28,195.13	30.4%
Total Income	18,554.77	431,000.00	-412,445.23	4.3%
Gross Profit	18,554.77	431,000.00	-412,445.23	4.3%
Expense				
Dues & Subscription	156.00	1,500.00	-1,344.00	10.4%
Materials & Services				
Professional Services	1,077.01			
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	296.58	1,500.00	-1,203.42	19.8%
Office Equipment and Expenses	0.00	0.00	0.00	0.0%
Bank Service Charges	345.51	0.00	345.51	100.0%
Accounting fees	1,500.00	6,000.00	-4,500.00	25.0%
Audit	4,554.00	7,500.00	-2,946.00	60.7%
Books	14,858.42	41,850.00	-26,991.58	35.5%
Budget	319.90	300.00	19.90	106.6%
Computer Expense	2,777.42	16,000.00	-13,222.58	17.4%
Election Fees	0.00	3,000.00	-3,000.00	0.0%
Insurance - non-employee	9.84	11,500.00	-11,490.16	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	2,285.91	0.00	2,285.91	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	345.50	26,300.00	-25,954.50	1.3%
Total New Programs/Children's Program	3,266.44	31,300.00	-28,033.56	10.4%

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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	608.55	2,200.00	-1,591.45	27.7%
Periodicals	1,790.89	2,500.00	-709.11	71.6%
Rent	0.00	1.00	-1.00	0.0%
Service Contracts & Repair	1,762.25	14,000.00	-12,237.75	12.6%
Telephone & telecommunications	1,105.18	4,000.00	-2,894.82	27.6%
Utilities	3,374.94	15,900.00	-12,525.06	21.2%
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	1,204.74	0.00	1,204.74	100.0%
Materials & Supplies - Other	0.00	7,500.00	-7,500.00	0.0%
Total Materials & Supplies	1,204.74	7,500.00	-6,295.26	16.1%
Total Materials & Services	46,448.84	170,601.00	-124,152.16	27.2%
Capital Outlay				
Furniture/Equip/Perm Improve	285.68	1,000.00	-714.32	28.6%
Total Capital Outlay	285.68	1,000.00	-714.32	28.6%
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	666.78			
Holiday Pay	891.74	0.00	891.74	100.0%
Vacation Pay	6,930.09	0.00	6,930.09	100.0%
Sick Pay	3,097.76	0.00	3,097.76	100.0%
Children Technician	9,275.14	32,500.00	-23,224.86	28.5%
Catalog Technician	9,819.72	32,500.00	-22,680.28	30.2%
Head Librarian	21,835.93	70,000.00	-48,164.07	31.2%
Assistant Librarian	8,879.17	33,500.00	-24,620.83	26.5%
Clerk 1	6,161.64	21,000.00	-14,838.36	29.3%
Clerk 2	4,245.85	19,500.00	-15,254.15	21.8%
Clerk 3	5,937.98	16,000.00	-10,062.02	37.1%
Employee benefits - Health Ins	0.00	50.00	-50.00	0.0%
Pension plan contributions PERS	14,092.42	46,350.00	-32,257.58	30.4%
Payroll taxes, Employer Soc Sec	11,123.72	21,000.00	-9,876.28	53.0%
PR Taxes Employer St Acc Ins	713.02	2,000.00	-1,286.98	35.7%
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	103,670.96	300,000.00	-196,329.04	34.6%
Total Expense	150,602.61	517,101.00	-366,498.39	29.1%
Net Ordinary Income	-132,047.84	-86,101.00	-45,946.84	153.4%
Net Income	**-132,047.84**	**-86,101.00**	**-45,946.84**	**153.4%**