

Scappose Public Library
Financial Reports

Aug-22

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Scappoose Public Library
Profit & Loss
 August 2022

	Aug 22
Ordinary Income/Expense	
Income	
Earned revenues	
Income, Library Fines & Fees	1,021.88
Interest- Bank of the West	0.64
Interest OR State Treasury	233.76
Earned revenues - Other	25.00
Total Earned revenues	1,281.28
Total income	1,281.28
Gross Profit	1,281.28
Expense	
Reconciliation Discrepancies	4.15
Materials & Services	
Movies in the Park	1,121.98
Bank Service Charges	48.61
Accounting fees	350.00
Books	2,013.38
Computer Expense	5.18
Insurance - non-employee	2.46
New Programs/Children's Program	
Adult Programs	539.34
Summer Reading	110.40
New Programs/Children's Program - Other	141.00
Total New Programs/Children's Program	790.74
Service Contracts & Repair	138.10
Telephone & telecommunications	295.70
Utilities	841.69
Cleaning & Maintenance	450.00
Materials & Supplies	
Supplies	447.43
Materials & Supplies - Other	17.25
Total Materials & Supplies	464.68
Total Materials & Services	6,522.52
Salaries & related expenses	
Holiday Pay	0.00
Vacation Pay	245.70
Sick Pay	138.00
Children Technician	2,264.80
Catalog Technician	2,214.19
Head Librarian	5,500.00
Assistant Librarian	2,423.63
Clerk 1	1,347.53
Clerk 2	1,360.32
Clerk 3	1,191.07
Pension plan contributions PERS	2,632.78
Payroll taxes, Employer Soc Sec	1,302.35
Total Salaries & related expenses	20,620.37
Total Expense	27,147.04
Net Ordinary Income	-25,865.76
Net Income	-25,865.76

Scappoose Public Library
Balance Sheet
As of August 31, 2022

	<u>Aug 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,023.24
INROADS CR UN CHECKING	968.63
OR State Treasury Banking Sys	165,656.69
Petty cash	202.00
Total Checking/Savings	<u>181,850.56</u>
Total Current Assets	<u>181,850.56</u>
TOTAL ASSETS	<u>181,850.56</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon CC	1,465.01
Total Credit Cards	<u>1,465.01</u>
Total Credit Cards	1,465.01
Other Current Liabilities	
Payroll Liabilities	4,480.92
Total Other Current Liabilities	<u>4,480.92</u>
Total Current Liabilities	<u>5,945.93</u>
Total Liabilities	5,945.93
Equity	
Opening Bai Equity	80,535.30
Unrestrict (retained earnings)	159,248.69
Net Income	-63,879.36
Total Equity	<u>175,904.63</u>
TOTAL LIABILITIES & EQUITY	<u>181,850.56</u>

Scappoose Public Library Profit & Loss Budget vs. Actual July 2022 through June 2023

	Jul '22 - Jun 23	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	1,950.00	-1,950.00	0.0%
Bequeathed Gifts	0.00	1,000.00	-1,000.00	0.0%
Agency (government) grants	0.00	0.00	0.00	0.0%
Library Grants	0.00	4,000.00	-4,000.00	0.0%
Previously Levied Taxes	1,813.62	7,000.00	-5,186.38	25.9%
Royalties	0.00	2,000.00	-2,000.00	0.0%
Property Taxes	2,137.99	340,000.00	-337,862.01	0.6%
Total Contributed support	3,951.61	355,950.00	-351,998.39	1.1%
Earned revenues				
Donations	0.00	0.00	0.00	0.0%
Meeting Room Fees	185.00	4,000.00	-3,815.00	4.6%
Income, Library Fines & Fees	1,494.22	5,000.00	-3,505.78	29.9%
Interest- Bank of the West	1.28	0.00	1.28	100.0%
Interest OR State Treasury	454.39	1,100.00	-645.61	41.3%
Miscellaneous revenue	0.00	1,300.00	-1,300.00	0.0%
Refunds & Reimbursements	0.00	0.00	0.00	0.0%
Earned revenues - Other	25.00	0.00	25.00	0.0%
Total Earned revenues	2,159.89	11,400.00	-9,240.11	18.9%
Total Income	6,111.50	367,350.00	-361,238.50	1.7%
Gross Profit	6,111.50	367,350.00	-361,238.50	1.7%
Expense				
Reconciliation Discrepancies	4.15	0.00	4.15	0.0%
Covid Supplies	0.00	0.00	0.00	0.0%
Dues & Subscription	653.00	0.00	653.00	100.0%
Materials & Services				
Training	0.00	0.00	0.00	0.0%
Movies in the Park	2,032.24	0.00	2,032.24	0.0%
Postage & Shipping	24.00	900.00	-876.00	2.7%
Office Equipment and Expenses	0.00	0.00	0.00	0.0%
Bank Service Charges	73.93	0.00	73.93	0.0%
Accounting fees	1,050.00	5,000.00	-3,950.00	21.0%
Audit	0.00	6,800.00	-6,800.00	0.0%
Books	13,325.90	43,000.00	-29,674.10	31.0%
Budget	108.36	99.00	9.36	109.5%
Computer Expense	945.70	10,000.00	-9,054.30	9.5%
Election Fees	0.00	0.00	0.00	0.0%
Insurance - non-employee	7.38	12,000.00	-11,992.62	0.1%
Landscape Maintenance	0.00	750.00	-750.00	0.0%
Legal fees	0.00	700.00	-700.00	0.0%
New Programs/Children's Program				
Adult Programs	720.29	0.00	720.29	100.0%
Youth Programs	0.00	0.00	0.00	0.0%
Summer Reading	2,276.26	4,350.00	-2,073.74	52.3%
New Programs/Children's Program - Other	298.15	8,500.00	-8,201.85	3.5%
Total New Programs/Children's Program	3,294.70	12,850.00	-9,555.30	25.6%

Scappoose Public Library

Profit & Loss Budget vs. Actual

July 2022 through June 2023

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Cash Basis

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
OCLC	286.15	2,500.00	-2,213.85	11.4%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	1,485.36	3,000.00	-1,514.64	49.5%
Ready to Read Program	0.00	0.00	0.00	0.0%
Rent	0.00	1.00	-1.00	0.0%
Service Contracts & Repair	2,300.00	13,000.00	-10,700.00	17.7%
Telephone & telecommunications	591.47	5,000.00	-4,408.53	11.8%
Utilities	1,886.12	14,500.00	-12,613.88	13.0%
Workshops, Staff development	0.00	3,000.00	-3,000.00	0.0%
Cleaning & Maintenance	1,371.56	1,000.00	371.56	137.2%
Materials & Supplies	1,642.69	0.00	1,642.69	100.0%
Supplies	17.25	7,000.00	-6,982.75	0.2%
Materials & Supplies - Other	1,659.94	7,000.00	-5,340.06	23.7%
Total Materials & Supplies				
Materials & Services - Other	0.00	0.00	0.00	0.0%
Total Materials & Services	30,442.81	141,350.00	-110,907.19	21.5%
Capital Outlay	0.00	2,000.00	-2,000.00	0.0%
Furniture/Equip/Perm Improve	0.00	7,000.00	-7,000.00	0.0%
Capital Outlay - Other	0.00	9,000.00	-9,000.00	0.0%
Total Capital Outlay	0.00	9,000.00	-9,000.00	0.0%
Contingency	0.00	45,000.00	-45,000.00	0.0%
Payroll Expenses	-78.88	0.00	-78.88	100.0%
Salaries & related expenses	0.00	0.00	0.00	0.0%
Mileage Expense	407.46	0.00	407.46	100.0%
Holiday Pay	1,114.37	0.00	1,114.37	100.0%
Vacation Pay	1,902.52	0.00	1,902.52	100.0%
Sick Pay	4,968.51	28,300.00	-23,331.49	17.6%
Children Technician	5,508.64	28,300.00	-22,791.36	19.5%
Catalog Technician	13,500.00	66,000.00	-52,500.00	20.5%
Head Librarian	5,278.75	29,000.00	-23,721.25	18.2%
Assistant Librarian	2,807.59	22,000.00	-19,192.41	12.8%
Clerk 1	3,268.13	17,900.00	-14,631.87	18.3%
Clerk 2	2,695.57	15,000.00	-12,304.43	18.0%
Clerk 3	49.99	100.00	-100.00	0.0%
Sub & Extra Pay	0.00	36,270.00	-26,171.47	27.8%
Employee benefits - Health Ins	10,098.53	17,900.00	-13,922.19	22.2%
Pension plan contributions PERS	3,977.81	650.00	-15.33	97.6%
Payroll taxes, Employer Soc Sec	634.67	1,000.00	-1,000.00	0.0%
PR Taxes Employer St Acc Ins	0.00	7,500.00	-7,500.00	0.0%
PR Taxes Unemployment Ins	0.00	0.00	0.00	0.0%
Extra Pay and Bonus	0.00	0.00	0.00	0.0%
Total Salaries & related expenses	56,212.54	269,920.00	-213,707.46	20.8%
Total Expense	87,233.62	465,270.00	-378,036.38	18.7%
Net Ordinary Income	-81,122.12	-97,920.00	16,797.88	82.8%
Net Income	-81,122.12	-97,920.00	16,797.88	82.8%