

Scappose Public Library
Financial Reports

Dec-22

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Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
December 2022

	<u>Dec 22</u>
Ordinary Income/Expense	
Income	
Contributed support	
Library Grants	2,550.00
Previously Levied Taxes	184.71
Property Taxes	10,146.91
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Total Contributed support	12,881.62
Earned revenues	
Donations	1,450.00
Meeting Room Fees	205.00
Income, Library Fines & Fees	448.78
Interest- Bank of the West	0.64
Interest OR State Treasury	1,180.24
Refunds & Reimbursements	96.54
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Total Earned revenues	3,381.20
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Total Income	16,262.82
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Gross Profit	16,262.82
Expense	
Materials & Services	
Postage & Shipping	407.85
Office Equipment and Expenses	57.62
Bank Service Charges	38.08
Accounting fees	350.00
Books	1,743.03
Computer Expense	5,374.98
Insurance - non-employee	2.46
Legal fees	329.30
New Programs/Children's Program	
Adult Programs	231.94
Youth Programs	9.99
New Programs/Children's Program - Other	369.28
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Total New Programs/Children's Program	611.21
Periodicals	432.21
Service Contracts & Repair	1,126.22
Utilities	1,736.57
Cleaning & Maintenance	99.11

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Cash Basis

Scappoose Public Library
Profit & Loss
December 2022

	<u>Dec 22</u>
Materials & Supplies	
Supplies	304.63
Total Materials & Supplies	<u>304.63</u>
Total Materials & Services	12,613.27
Payroll Expenses	15.97
Salaries & related expenses	
Holiday Pay	929.34
Vacation Pay	279.54
Sick Pay	291.93
Children Technician	1,956.93
Catalog Technician	2,159.36
Head Librarian	5,500.00
Assistant Librarian	1,962.19
Clerk 1	1,272.01
Clerk 2	1,215.08
Clerk 3	1,177.18
Sub & Extra Pay	26.67
Pension plan contributions PERS	2,635.44
Payroll taxes, Employer Soc Sec	1,301.37
Total Salaries & related expenses	<u>20,707.04</u>
Total Expense	<u>33,336.28</u>
Net Ordinary Income	<u>-17,073.46</u>
Net Income	<u><u>-17,073.46</u></u>

Scappoose Public Library
Balance Sheet
 As of December 31, 2022

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,025.74
INROADS CR UN CHECKING	6,201.92
OR State Treasury Banking Sys	388,541.67
Petty cash	202.00
Total Checking/Savings	409,971.33
Total Current Assets	409,971.33
TOTAL ASSETS	409,971.33
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon - Amex	330.07
Inroads CU Cr Card	232.40
Amazon CC	189.36
Total Credit Cards	751.83
Total Credit Cards	751.83
Other Current Liabilities	
Payroll Liabilities	8,117.78
Total Other Current Liabilities	8,117.78
Total Current Liabilities	8,869.61
Total Liabilities	8,869.61
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	159,248.69
Net Income	161,317.73
Total Equity	401,101.72
TOTAL LIABILITIES & EQUITY	409,971.33

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

	Jul - Dec 22	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	2,000.00			
Agency (government) grants	0.00	0.00	0.00	0.0%
Library Grants	2,550.00	0.00	2,550.00	100.0%
Previously Levied Taxes	124,974.87	0.00	124,974.87	100.0%
Royalties	0.00	0.00	0.00	0.0%
Property Taxes	222,832.26	0.00	222,832.26	100.0%
Total Contributed support	352,357.13	0.00	352,357.13	100.0%
Earned revenues				
Donations	1,800.00	0.00	1,800.00	100.0%
Meeting Room Fees	185.00	0.00	185.00	100.0%
Income, Library Fines & Fees	4,197.74	0.00	4,197.74	100.0%
Interest- Bank of the West	3.78	0.00	3.78	100.0%
Interest OR State Treasury	2,484.45	0.00	2,484.45	100.0%
Miscellaneous revenue	0.00	0.00	0.00	0.0%
Refunds & Reimbursements	96.54	0.00	96.54	100.0%
Earned revenues - Other	25.00			
Total Earned revenues	8,792.51	0.00	8,792.51	100.0%
Total Income	361,149.64	0.00	361,149.64	100.0%
Gross Profit	361,149.64	0.00	361,149.64	100.0%
Expense				
Reconciliation Discrepancies	4.16			
Covid Supplies	0.00	0.00	0.00	0.0%
Dues & Subscription	930.36	0.00	930.36	100.0%
Materials & Services				
Training	0.00	0.00	0.00	0.0%
Movies in the Park	1,093.13	0.00	1,093.13	100.0%
Postage & Shipping	602.26	0.00	602.26	100.0%
Office Equipment and Expenses	57.62			
Bank Service Charges	223.60	0.00	223.60	100.0%
Accounting fees	2,100.00	0.00	2,100.00	100.0%
Audit	6,400.00	0.00	6,400.00	100.0%
Books	24,006.49	0.00	24,006.49	100.0%
Budget	108.36	0.00	108.36	100.0%
Computer Expense	8,128.60	0.00	8,128.60	100.0%
Election Fees	0.00	0.00	0.00	0.0%
Insurance - non-employee	14.76	0.00	14.76	100.0%
Legal fees	329.30	0.00	329.30	100.0%

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

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
New Programs/Children's Program				
Adult Programs	1,350.23	0.00	1,350.23	100.0%
Youth Programs	53.79	0.00	53.79	100.0%
Summer Reading	2,385.12	0.00	2,385.12	100.0%
New Programs/Children's Program - Other	1,295.85	0.00	1,295.85	100.0%
Total New Programs/Children's Program	5,084.99	0.00	5,084.99	100.0%
OCLC	286.15	0.00	286.15	100.0%
Periodicals	2,307.41	0.00	2,307.41	100.0%
Ready to Read Program	0.00	0.00	0.00	0.0%
Rent	1.00	0.00	1.00	100.0%
Service Contracts & Repair	7,441.18	0.00	7,441.18	100.0%
Telephone & telecommunications	1,181.69	0.00	1,181.69	100.0%
Utilities	6,957.32	0.00	6,957.32	100.0%
Cleaning & Maintenance	200.56	0.00	200.56	100.0%
Materials & Supplies				
Supplies	4,159.59	0.00	4,159.59	100.0%
Materials & Supplies - Other	17.25			
Total Materials & Supplies	4,176.84	0.00	4,176.84	100.0%
Materials & Services - Other	0.00	0.00	0.00	0.0%
Total Materials & Services	70,701.26	0.00	70,701.26	100.0%
Capital Outlay				
Furniture/Equip/Perm Improve	66.15	0.00	66.15	100.0%
Capital Outlay - Other	0.00	0.00	0.00	0.0%
Total Capital Outlay	66.15	0.00	66.15	100.0%
Payroll Expenses	-52.92	0.00	-52.92	100.0%
Salaries & related expenses				
Mileage Expense	0.00	0.00	0.00	0.0%
Holiday Pay	1,898.76	0.00	1,898.76	100.0%
Vacation Pay	4,876.54	0.00	4,876.54	100.0%
Sick Pay	2,660.69	0.00	2,660.69	100.0%
Children Technician	12,500.99	0.00	12,500.99	100.0%
Catalog Technician	12,539.21	0.00	12,539.21	100.0%
Head Librarian	30,749.68	0.00	30,749.68	100.0%
Assistant Librarian	12,346.94	0.00	12,346.94	100.0%
Clerk 1	7,299.36	0.00	7,299.36	100.0%
Clerk 2	8,018.63	0.00	8,018.63	100.0%
Clerk 3	6,636.86	0.00	6,636.86	100.0%
Sub & Extra Pay	76.66			
Pension plan contributions PERS	19,239.71	0.00	19,239.71	100.0%
Payroll taxes, Employer Soc Sec	8,504.20	0.00	8,504.20	100.0%

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 Cash Basis

**Scappoose Public Library
 Profit & Loss Budget vs. Actual
 July through December 2022**

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
PR Taxes Employer St Acc Ins	634.67			
Wages - Other MTC Trainee	200.00			
Total Salaries & related expenses	128,182.90	0.00	128,182.90	100.0%
Total Expense	199,831.91	0.00	199,831.91	100.0%
Net Ordinary Income	161,317.73	0.00	161,317.73	100.0%
Net Income	161,317.73	0.00	161,317.73	100.0%