Scappose Public Library
Financial Reports

Feb-23

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Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
February 2023

		Feb 23
Ordinary Income/Expense		
Income		
Contributed support		
Previously Levied Taxes		343.50
Property Taxes		837.78
Total Contributed support		1,181.28
Earned revenues		
Meeting Room Fees		360.00
Income, Library Fines & Fees		166.75
Interest- Bank of the West		0.58
Interest OR State Treasury		996.51
Total Earned revenues		1,523.84
Total Income		2,705.12
Gross Profit		2,705.12
Expense		
Materials & Services		
Postage & Shipping		32.80
Bank Service Charges		40.74
Accounting fees		375.00
Books		2,366.14
Computer Expense		605.36
Insurance - non-employee		8,068.46
New Programs/Children's Program		
Adult Programs	446.54	
Summer Reading	376.99	
New Programs/Children's Program - Other	144.27	
Total New Programs/Children's Program		967.80
Periodicals		179.90
Service Contracts & Repair		1,883.10
Telephone & telecommunications		305.58
Utilities		1,358.40
Cleaning & Maintenance		88.55
Materials & Supplies		
Supplies	627.89	
Total Materials & Supplies		627.89
Total Materials & Services		16,899.72
Capital Outlay		
Furniture/Equip/Perm Improve		72.00
Total Capital Outlay		72.00
Payroll Expenses		68.29
Salaries & related expenses		
Holiday Pay		0.00
Vacation Pay		138.00
Sick Pay		520.08
Children Technician		2,256.36
Catalog Technician		2,450.37
Head Librarian		5,500.00
Assistant Librarian		2,208.00
Clerk 1		1,275.98
Clerk 2		1,477.22
Clerk 3		1,243.16

Scappoose Public Library
Profit & Loss
February 2023

	Feb 23
Pension plan contributions PERS	3,939.19
Payroll taxes, Employer Soc Sec	6,858.80
Total Salaries & related expenses	27,867.16
Total Expense	44,907.17
Net Ordinary Income	-42,202.05
Net Income	**-42,202.05**

Scappoose Public Library
Balance Sheet
As of February 28, 2023

		Feb 28, 23
ASSETS		
Current Assets		
Checking/Savings		
INROADS SAVINGS		15,026.96
INROADS CR UN CHECKING		1,944.39
OR State Treasury Banking Sys		332,065.19
Petty cash		202.00
Total Checking/Savings		349,238.54
Total Current Assets		349,238.54
TOTAL ASSETS		**349,238.54**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts payable		-0.50
Total Accounts Payable		-0.50
Credit Cards		
Credit Cards		
Amazon - Amex	156.71	
Inroads CU Cr Card	275.19	
Total Credit Cards		431.90
Total Credit Cards		431.90
Other Current Liabilities		
Payroll Liabilities		4,768.01
Total Other Current Liabilities		4,768.01
Total Current Liabilities		5,199.41
Total Liabilities		5,199.41
Equity		
Opening Bal Equity		80,535.30
Unrestrict (retained earnings)		159,248.69
Net Income		104,255.14
Total Equity		344,039.13
TOTAL LIABILITIES & EQUITY		**349,238.54**

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	4,005.00	1,950.00	2,055.00	205.4%
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	7,550.00	4,000.00	3,550.00	188.8%
Previously Levied Taxes	6,100.32	7,000.00	-899.68	87.1%
Royalties	0.00	2,000.00	-2,000.00	0.0%
Property Taxes	347,158.72	340,000.00	7,158.72	102.1%
Total Contributed support	364,814.04	355,950.00	8,864.04	102.5%
Earned revenues				
Donations	1,800.00	0.00	1,800.00	100.0%
Meeting Room Fees	2,445.00	4,000.00	-1,555.00	61.1%
Income, Library Fines & Fees	2,464.49	5,000.00	-2,535.51	49.3%
Interest- Bank of the West	5.00	0.00	5.00	100.0%
Interest OR State Treasury	4,556.31	1,100.00	3,456.31	414.2%
Miscellaneous revenue	0.00	1,300.00	-1,300.00	0.0%
Refunds & Reimbursements	96.54	0.00	96.54	100.0%
Earned revenues - Other	25.00			
Total Earned revenues	11,392.34	11,400.00	-7.66	99.9%
Total Income	376,206.38	367,350.00	8,856.38	102.4%
Gross Profit	376,206.38	367,350.00	8,856.38	102.4%
Expense				
Reconciliation Discrepancies	4.16			
Covid Supplies	0.00	0.00	0.00	0.0%
Dues & Subscription	1,080.36	0.00	1,080.36	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	678.48	900.00	-221.52	75.4%
Office Equipment and Expenses	57.62	0.00	57.62	100.0%
Bank Service Charges	344.01	0.00	344.01	100.0%
Accounting fees	2,880.00	5,000.00	-2,120.00	57.6%
Audit	6,400.00	6,800.00	-400.00	94.1%
Books	28,292.72	43,000.00	-14,707.28	65.8%
Budget	108.36	99.00	9.36	109.5%
Computer Expense	9,219.14	10,000.00	-780.86	92.2%
Election Fees	0.00	0.00	0.00	0.0%
Insurance - non-employee	8,088.14	12,000.00	-3,911.86	67.4%
Landscape Maintenance	0.00	750.00	-750.00	0.0%
Legal fees	329.30	700.00	-370.70	47.0%
New Programs/Children's Program				
Adult Programs	2,162.20	0.00	2,162.20	100.0%
Youth Programs	53.79	0.00	53.79	100.0%
Summer Reading	2,846.64	4,350.00	-1,503.36	65.4%
New Programs/Children's Program - Other	1,516.06	8,500.00	-6,983.94	17.8%
Total New Programs/Children's Program	6,578.69	12,850.00	-6,271.31	51.2%

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

	Jul '22 - Jun 23	Budget	$ Over Budget	% of Budget
OCLC	2,002.95	2,500.00	-497.05	80.1%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	2,697.86	3,000.00	-302.14	89.9%
Ready to Read Program	0.00	0.00	0.00	0.0%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	10,383.27	13,000.00	-2,616.73	79.9%
Telephone & telecommunications	1,487.27	5,000.00	-3,512.73	29.7%
Utilities	9,933.20	14,500.00	-4,566.80	68.5%
Workshops, Staff development	0.00	3,000.00	-3,000.00	0.0%
Cleaning & Maintenance	403.82	1,000.00	-596.18	40.4%
Materials & Supplies				
Supplies	5,009.06	0.00	5,009.06	100.0%
Materials & Supplies - Other	17.25	7,000.00	-6,982.75	0.2%
Total Materials & Supplies	5,026.31	7,000.00	-1,973.69	71.8%
Materials & Services - Other	0.00	0.00	0.00	0.0%
Total Materials & Services	96,005.27	141,350.00	-45,344.73	67.9%
Capital Outlay				
Furniture/Equip/Perm Improve	138.15	2,000.00	-1,861.85	6.9%
Capital Outlay - Other	0.00	7,000.00	-7,000.00	0.0%
Total Capital Outlay	138.15	9,000.00	-8,861.85	1.5%
Contingency	0.00	45,000.00	-45,000.00	0.0%
Payroll Expenses	5,435.90	0.00	5,435.90	100.0%
Salaries & related expenses				
Mileage Expense	0.00	0.00	0.00	0.0%
Holiday Pay	2,922.38	0.00	2,922.38	100.0%
Vacation Pay	7,312.99	0.00	7,312.99	100.0%
Sick Pay	4,881.31	0.00	4,881.31	100.0%
Children Technician	18,287.40	28,300.00	-10,012.60	64.6%
Catalog Technician	18,506.98	28,300.00	-9,793.02	65.4%
Head Librarian	46,234.32	66,000.00	-19,765.68	70.1%
Assistant Librarian	18,358.57	29,000.00	-10,641.43	63.3%
Clerk 1	10,686.07	22,000.00	-11,313.93	48.6%
Clerk 2	11,933.09	17,900.00	-5,966.91	66.7%
Clerk 3	9,414.86	15,000.00	-5,585.14	62.8%
Sub & Extra Pay	76.66			
Employee benefits - Health Ins	0.00	100.00	-100.00	0.0%
Pension plan contributions PERS	27,778.98	36,270.00	-8,491.02	76.6%
Payroll taxes, Employer Soc Sec	12,739.23	17,900.00	-5,160.77	71.2%
PR Taxes Employer St Acc Ins	634.67	650.00	-15.33	97.6%
PR Taxes Unemployment Ins	0.00	1,000.00	-1,000.00	0.0%
Wages - Other MTC Trainee	200.00			
Extra Pay and Bonus	0.00	7,500.00	-7,500.00	0.0%
Total Salaries & related expenses	189,967.51	269,920.00	-79,952.49	70.4%
Total Expense	292,631.35	465,270.00	-172,638.65	62.9%
Net Ordinary Income	83,575.03	-97,920.00	181,495.03	-85.4%
Net Income	**83,575.03**	**-97,920.00**	**181,495.03**	**-85.4%**