

Scappose Public Library  
Financial Reports

Feb-22

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Prepared by: Robin Wilson

\* Meeting room sales not updated for this month

**Scappoose Public Library**  
**Profit & Loss**  
 February 2022

	Feb 22
Ordinary Income/Expense	
Income	
Contributed support	
Library Grants	2,000.00
Previously Levied Taxes	549.25
Property Taxes	1,958.35
Total Contributed support	4,507.60
Earned revenues	
Meeting Room Fees	315.00
Income, Library Fines & Fees	806.89
Interest- Bank of the West	0.57
Interest OR State Treasury	112.13
Total Earned revenues	1,234.59
Total Income	5,742.19
Gross Profit	5,742.19
Expense	
Materials & Services	
Postage & Shipping	46.40
Bank Service Charges	61.86
Accounting fees	350.00
Books	3,122.85
Computer Expense	413.18
Insurance - non-employee	-489.54
New Programs/Children's Program	120.63
Service Contracts & Repair	865.75
Telephone & telecommunications	294.28
Utilities	1,292.15
Materials & Supplies	
Supplies	681.88
Materials & Supplies - Other	111.64
Total Materials & Supplies	793.52
Total Materials & Services	6,871.08
Payroll Expenses	
Holiday Pay	0.00
Payroll Expenses - Other	60.94
Total Payroll Expenses	60.94
Salaries & related expenses	
Training	1,479.00
Vacation Pay	63.41
Sick Pay	0.00
Children Technician	2,181.59
Catalog Technician	2,209.98
Head Librarian	5,000.00
Assistant Librarian	2,387.52
Clerk 1	1,252.96
Clerk 2	1,522.04
Clerk 3	1,068.00
Pension plan contributions PERS	2,290.82
Payroll taxes, Employer Soc Sec	1,225.18
Total Salaries & related expenses	20,680.50
Total Expense	27,612.52
Net Ordinary Income	-21,870.33
Net Income	-21,870.33

Scappoose Public Library  
Balance Sheet  
As of February 28, 2022

	Feb 28, 22
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,019.44
INROADS CR UN CHECKING	5,516.10
OR State Treasury Banking Sys	309,783.43
Petty cash	150.00
Total Checking/Savings	330,468.97
Total Current Assets	330,468.97
<b>TOTAL ASSETS</b>	<b>330,468.97</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	2,606.06
Total Accounts Payable	2,606.06
Credit Cards	
Credit Cards	
Inroads CU Cr Card	-600.31
Amazon CC	1,193.88
Total Credit Cards	593.57
Total Credit Cards	593.57
Other Current Liabilities	
Payroll Liabilities	3,697.23
Total Other Current Liabilities	3,697.23
Total Current Liabilities	6,896.86
Total Liabilities	6,896.86
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	129,764.59
Net Income	113,272.22
Total Equity	323,572.11
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>330,468.97</b>

**Scappoose Public Library**  
**Profit & Loss Budget vs. Actual**  
 July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Contributed support</b>				
Covid Grant	0.00	0.00	0.00	0.0%
Friends of Scappoose Library	0.00	0.00	0.00	0.0%
Ready to Read Grant	1,995.84	1,900.00	95.84	105.0%
Bequeathed Gifts	0.00	3,000.00	-3,000.00	0.0%
Agency (government) grants	0.00	0.00	0.00	0.0%
Library Grants	21,150.00	4,000.00	17,150.00	528.8%
Previously Levied Taxes	5,426.62	7,000.00	-1,573.38	77.5%
Royalties	4,200.93	500.00	3,700.93	840.2%
Property Taxes	324,898.23	330,000.00	-5,101.77	98.5%
<b>Total Contributed support</b>	<b>357,671.62</b>	<b>346,400.00</b>	<b>11,271.62</b>	<b>103.3%</b>
<b>Earned revenues</b>				
Donations	1,315.39	0.00	1,315.39	100.0%
Interest Income St Helens Cr Un	0.00	1,300.00	-1,300.00	0.0%
Meeting Room Fees	2,200.00	3,000.00	-800.00	73.3%
Income, Library Fines & Fees	3,888.76	7,000.00	-3,111.24	55.6%
Interest- Bank of the West	5.65	0.00	5.65	100.0%
Interest OR State Treasury	766.00	0.00	766.00	100.0%
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	0.00	0.00	0.00	0.0%
<b>Total Earned revenues</b>	<b>8,175.80</b>	<b>12,600.00</b>	<b>-4,424.20</b>	<b>64.9%</b>
<b>Total Income</b>	<b>365,847.42</b>	<b>359,000.00</b>	<b>6,847.42</b>	<b>101.9%</b>
<b>Gross Profit</b>	<b>365,847.42</b>	<b>359,000.00</b>	<b>6,847.42</b>	<b>101.9%</b>
<b>Expense</b>				
Covid Supplies	0.00	0.00	0.00	0.0%
Dues & Subscription	1,378.09	0.00	1,378.09	100.0%
<b>Materials &amp; Services</b>				
Movies in the Park	167.25			
Advertising	0.00	0.00	0.00	0.0%
Postage & Shipping	636.19	800.00	-163.81	79.5%
Office Equipment and Expenses	77.61			
Bank Service Charges	121.17	4,500.00	-4,378.83	2.7%
Accounting fees	3,500.00	0.00	3,500.00	100.0%
Audit	3,750.00	6,500.00	-2,750.00	57.7%
Books	37,590.57	43,000.00	-5,409.43	87.4%
Budget	108.36	500.00	-391.64	21.7%
Computer Expense	5,790.75	8,000.00	-2,209.25	72.4%
Election Fees	1,626.03	3,000.00	-1,373.97	54.2%
Insurance - non-employee	5,109.56	6,500.00	-1,390.44	78.6%
Landscape Maintenance	0.00	500.00	-500.00	0.0%
Legal fees	666.01	700.00	-33.99	95.1%

## Scappoose Public Library Profit & Loss Budget vs. Actual July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
<b>New Programs/Children's Program</b>				
Adult Programs	1,453.31	0.00	1,453.31	100.0%
Ukelele Grant	0.00	0.00	0.00	0.0%
Youth Programs	65.19	0.00	65.19	100.0%
Summer Reading	2,494.43	4,499.00	-2,004.57	55.4%
New Programs/Children's Program - Other	6,339.31	10,000.00	-3,660.69	63.4%
<b>Total New Programs/Children's Program</b>	<b>10,352.24</b>	<b>14,499.00</b>	<b>-4,146.76</b>	<b>71.4%</b>
<b>OCLC</b>	<b>1,914.75</b>	<b>2,500.00</b>	<b>-585.25</b>	<b>76.6%</b>
<b>Other expenses</b>	<b>0.00</b>	<b>250.00</b>	<b>-250.00</b>	<b>0.0%</b>
<b>Periodicals</b>	<b>2,312.60</b>	<b>2,750.00</b>	<b>-437.40</b>	<b>84.1%</b>
<b>Ready to Read Program</b>	<b>475.00</b>			
<b>Rent</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Service Contracts &amp; Repair</b>	<b>10,111.90</b>	<b>16,000.00</b>	<b>-5,888.10</b>	<b>63.2%</b>
<b>Telephone &amp; telecommunications</b>	<b>2,292.80</b>	<b>4,000.00</b>	<b>-1,707.20</b>	<b>57.3%</b>
<b>Utilities</b>	<b>8,824.15</b>	<b>13,500.00</b>	<b>-4,675.85</b>	<b>65.4%</b>
<b>Workshops, Staff development</b>	<b>0.00</b>	<b>2,000.00</b>	<b>-2,000.00</b>	<b>0.0%</b>
<b>Cleaning &amp; Maintenance</b>	<b>1,725.00</b>	<b>2,000.00</b>	<b>-275.00</b>	<b>86.3%</b>
<b>Materials &amp; Supplies</b>				
Supplies	5,102.82	0.00	5,102.82	100.0%
Materials & Supplies - Other	131.12	6,000.00	-5,868.88	2.2%
<b>Total Materials &amp; Supplies</b>	<b>5,233.94</b>	<b>6,000.00</b>	<b>-766.06</b>	<b>87.2%</b>
<b>Materials &amp; Services - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Materials &amp; Services</b>	<b>102,386.88</b>	<b>137,500.00</b>	<b>-35,113.12</b>	<b>74.5%</b>
<b>Capital Outlay</b>				
Furniture/Equip/Perm Improve	8,330.69	1,500.00	6,830.69	555.4%
Capital Outlay - Other	0.00	3,000.00	-3,000.00	0.0%
<b>Total Capital Outlay</b>	<b>8,330.69</b>	<b>4,500.00</b>	<b>3,830.69</b>	<b>185.1%</b>
<b>Contingency</b>	<b>0.00</b>	<b>58,000.00</b>	<b>-58,000.00</b>	<b>0.0%</b>
<b>Payroll Expenses</b>				
EFMLA	0.00	0.00	0.00	0.0%
Holiday Pay	2,685.19	0.00	2,685.19	100.0%
Mileage Expense	0.00	0.00	0.00	0.0%
Payroll Expenses - Other	409.09	0.00	409.09	100.0%
<b>Total Payroll Expenses</b>	<b>3,094.28</b>	<b>0.00</b>	<b>3,094.28</b>	<b>100.0%</b>
<b>Salaries &amp; related expenses</b>				
Training	2,344.09	0.00	2,344.09	100.0%
Vacation Pay	4,860.88	0.00	4,860.88	100.0%
Sick Pay	1,499.08	0.00	1,499.08	100.0%
Children Technician	20,304.05	27,000.00	-6,695.95	75.2%
Catalog Technician	20,640.00	0.00	20,640.00	100.0%
Head Librarian	49,166.67	60,000.00	-10,833.33	81.9%
Assistant Librarian	20,854.64	29,000.00	-8,145.36	71.9%
Clerk 1	12,646.13	18,500.00	-5,853.87	68.4%
Clerk 2	13,081.64	17,250.00	-4,168.36	75.8%
Clerk 3	8,425.93	16,500.00	-8,074.07	51.1%
Employee benefits - Health Ins	0.00	100.00	-100.00	0.0%
Pension plan contributions PERS	24,839.40	31,450.00	-6,610.60	79.0%

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**Scappoose Public Library**  
**Profit & Loss Budget vs. Actual**  
July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Payroll taxes, Employer Soc Sec	12,032.92	17,000.00	-4,967.08	70.8%
PR Taxes Employer St Acc Ins	0.00	300.00	-300.00	0.0%
PR Taxes Unemployment Ins	0.00	400.00	-400.00	0.0%
<b>Total Salaries &amp; related expenses</b>	<b>190,695.43</b>	<b>217,500.00</b>	<b>-26,804.57</b>	<b>87.7%</b>
<b>Total Expense</b>	<b>305,885.37</b>	<b>417,500.00</b>	<b>-111,614.63</b>	<b>73.3%</b>
<b>Net Ordinary Income</b>	<b>59,962.05</b>	<b>-58,500.00</b>	<b>118,462.05</b>	<b>-102.5%</b>
<b>Net Income</b>	<b>59,962.05</b>	<b>-58,500.00</b>	<b>118,462.05</b>	<b>-102.5%</b>