

Scappose Public Library
Financial Reports

Jan-23

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Prepared by: Robin Wilson

* Meeting room sales have not been updated

Scappoose Public Library

Profit & Loss

January 2023

	Jan 23
Ordinary Income/Expense	
Income	
Contributed support	
Summer Reading Grant	2,005.00
Library Grants	5,000.00
Previously Levied Taxes	592.05
Property Taxes	3,678.58
Total Contributed support	11,275.63
Earned revenues	
Interest- Bank of the West	0.64
Interest OR State Treasury	1,075.35
Total Earned revenues	1,075.99
Total Income	12,351.62
Gross Profit	12,351.62
Expense	
Dues & Subscription	150.00
Materials & Services	
Postage & Shipping	44.08
Bank Service Charges	55.17
Accounting fees	405.00
Books	1,846.90
Computer Expense	430.36
Insurance - non-employee	2.46
New Programs/Children's Program	
Adult Programs	601.41
Summer Reading	48.53
New Programs/Children's Program - Other	78.02
Total New Programs/Children's Program	727.96
OCLC	1,716.80
Periodicals	89.95
Service Contracts & Repair	818.10
Utilities	1,675.21
Cleaning & Maintenance	121.70
Materials & Supplies	
Supplies	271.62
Total Materials & Supplies	271.62
Total Materials & Services	8,205.31
Capital Outlay	
Furniture/Equip/Perm Improve	72.00
Total Capital Outlay	72.00
Payroll Expenses	5,327.88
Salaries & related expenses	
Holiday Pay	1,023.62
Vacation Pay	1,523.11
Sick Pay	510.22
Children Technician	1,847.27
Catalog Technician	1,940.05
Head Librarian	4,484.64
Assistant Librarian	1,880.25
Clerk 1	1,065.30
Clerk 2	1,229.25
Clerk 3	767.42

Scappoose Public Library
Profit & Loss
January 2023

	Jan 23
Pension plan contributions PERS	3,386.12
Payroll taxes, Employer Soc Sec	1,681.06
Total Salaries & related expenses	21,338.31
Total Expense	35,093.50
Net Ordinary Income	-22,741.88
Net Income	-22,741.88

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Cash Basis

Scappoose Public Library

Balance Sheet

As of January 31, 2023

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,026.38
INROADS CR UN CHECKING	7,124.75
OR State Treasury Banking Sys	363,887.55
Petty cash	202.00
Total Checking/Savings	386,240.68
Total Current Assets	386,240.68
TOTAL ASSETS	386,240.68
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon - Amex	299.10
Inroads CU Cr Card	806.27
Amazon CC	-0.50
Total Credit Cards	1,104.87
Total Credit Cards	1,104.87
Other Current Liabilities	
Payroll Liabilities	6,775.97
Total Other Current Liabilities	6,775.97
Total Current Liabilities	7,880.84
Total Liabilities	7,880.84
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	159,248.69
Net Income	138,575.85
Total Equity	378,359.84
TOTAL LIABILITIES & EQUITY	386,240.68

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Cash Basis

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	5,756.82	7,000.00	-1,243.18	82.2%
Royalties	0.00	2,000.00	-2,000.00	0.0%
Property Taxes	346,320.94	340,000.00	6,320.94	101.9%
Total Contributed support	363,632.76	355,950.00	7,682.76	102.2%
Earned revenues				
Donations	1,800.00	0.00	1,800.00	100.0%
Meeting Room Fees	1,570.00	4,000.00	-2,430.00	39.3%
Income, Library Fines & Fees	2,812.74	5,000.00	-2,187.26	56.3%
Interest- Bank of the West	4.42	0.00	4.42	100.0%
Interest OR State Treasury	3,559.80	1,100.00	2,459.80	323.6%
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	9,868.50	11,400.00	-1,531.50	86.6%
Total Income	373,501.26	367,350.00	6,151.26	101.7%
Gross Profit	373,501.26	367,350.00	6,151.26	101.7%
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	649.81	900.00	-250.19	72.2%
Office Equipment and Expenses	57.62	0.00	57.62	100.0%
Bank Service Charges	303.27	0.00	303.27	100.0%
Accounting fees	2,505.00	5,000.00	-2,495.00	50.1%
Audit	6,400.00	6,800.00	-400.00	94.1%
Books	26,090.08	43,000.00	-16,909.92	60.7%
Budget	108.36	99.00	9.36	109.5%
Computer Expense	8,618.96	10,000.00	-1,381.04	86.2%
Election Fees	0.00	0.00	0.00	0.0%
Insurance - non-employee	19.68	12,000.00	-11,980.32	0.2%
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	1,985.50	0.00	1,985.50	100.0%
Youth Programs	53.79	0.00	53.79	100.0%
Summer Reading	2,810.64	4,350.00	-1,539.36	64.6%
New Programs/Children's Program - Other	1,419.63	8,500.00	-7,080.37	16.7%
Total New Programs/Children's Program	6,269.56	12,850.00	-6,580.44	48.8%

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Cash Basis

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

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
OC LC	2,002.95	2,500.00	-497.05	80.1%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	2,397.36	3,000.00	-602.64	79.9%
Ready to Read Program	0.00	0.00	0.00	0.0%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	8,404.28	13,000.00	-4,595.72	64.6%
Telephone & telecommunications	1,181.69	5,000.00	-3,818.31	23.6%
Utilities	8,632.53	14,500.00	-5,867.47	59.5%
Workshops, Staff development	0.00	3,000.00	-3,000.00	0.0%
Cleaning & Maintenance	322.26	1,000.00	-677.74	32.2%
Materials & Supplies				
Supplies	4,449.65	0.00	4,449.65	100.0%
Materials & Supplies - Other	17.25	7,000.00	-6,982.75	0.2%
Total Materials & Supplies	4,466.90	7,000.00	-2,533.10	63.8%
Materials & Services - Other	0.00	0.00	0.00	0.0%
Total Materials & Services	79,853.74	141,350.00	-61,496.26	56.5%
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	5,343.25	0.00	5,343.25	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	6,537.65	0.00	6,537.65	100.0%
Sick Pay	3,690.99	0.00	3,690.99	100.0%
Children Technician	16,604.62	28,300.00	-11,695.38	58.7%
Catalog Technician	16,929.63	28,300.00	-11,370.37	59.8%
Head Librarian	40,734.32	66,000.00	-25,265.68	61.7%
Assistant Librarian	16,435.19	29,000.00	-12,564.81	56.7%
Clerk 1	9,640.64	22,000.00	-12,359.36	43.8%
Clerk 2	10,725.10	17,900.00	-7,174.90	59.9%
Clerk 3	8,647.44	15,000.00	-6,352.56	57.6%
Sub & Extra Pay	76.66			
Employee benefits - Health Ins	0.00	100.00	-100.00	0.0%
Pension plan contributions PERS	25,312.53	36,270.00	-10,957.47	69.8%
Payroll taxes, Employer Soc Sec	11,517.58	17,900.00	-6,382.42	64.3%
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	170,609.40	269,920.00	-99,310.60	63.2%
Total Expense	257,029.06	465,270.00	-208,240.94	55.2%
Net Ordinary Income	116,472.20	-97,920.00	214,392.20	-118.9%
Net Income	116,472.20	-97,920.00	214,392.20	-118.9%