

Scappose Public Library
Financial Reports

Nov-21

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		Amazon Credit Card		

Prepared by: Robin Wilson

* Meeting room sales not updated for this month

Scappoose Public Library
Profit & Loss
 November 2021

	Nov 21
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	1,279.57
Taxes Necessary to Balance	206,085.23
Total Contributed support	207,364.80
Earned revenues	
Income, Library Fines & Fees	874.06
Interest- Bank of the West	0.62
Interest OR State Treasury	60.96
Total Earned revenues	935.64
Total Income	208,300.44
Gross Profit	208,300.44
Expense	
Materials & Services	
Postage & Shipping	56.09
Bank Service Charges	18.72
Accounting fees	350.00
Books	3,388.84
Computer Expense	3,805.36
Insurance - non-employee	3.12
Legal fees	189.00
New Programs/Children's Program	
Adult Programs	403.44
New Programs/Children's Program - Other	1,017.56
Total New Programs/Children's Program	1,421.00
Periodicals	174.94
Service Contracts & Repair	795.75
Telephone & telecommunications	281.67
Utilities	901.44
Materials & Supplies	
Supplies	304.00
Total Materials & Supplies	304.00
Total Materials & Services	11,689.93
Capital Outlay	
Furniture/Equip/Perm Improve	699.98
Total Capital Outlay	699.98
Payroll Expenses	
Holiday Pay	422.65
Payroll Expenses - Other	24.50
Total Payroll Expenses	447.15
Salaries & related expenses	
Vacation Pay	1,351.82
Sick Pay	195.63
Children Technician	1,670.39
Catalog Technician	2,230.26
Head Librarian	4,250.00
Assistant Librarian	2,014.47
Clerk 1	1,146.00
Clerk 2	1,317.74
Clerk 3	966.96

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12/18/21
Cash Basis

Scappoose Public Library
Balance Sheet
As of November 30, 2021

	Nov 30, 21
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,017.59
INROADS CR UN CHECKING	5,358.44
OR State Treasury Banking Sys	283,172.57
Petty cash	150.00
Total Checking/Savings	303,698.60
Total Current Assets	303,698.60
TOTAL ASSETS	303,698.60
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Inroads CU Cr Card	1,366.86
Amazon CC	1,336.68
Total Credit Cards	2,703.54
Total Credit Cards	2,703.54
Other Current Liabilities	
Payroll Liabilities	3,624.53
Total Other Current Liabilities	3,624.53
Total Current Liabilities	6,328.07
Total Liabilities	6,328.07
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	129,764.59
Net Income	87,070.64
Total Equity	297,370.53
TOTAL LIABILITIES & EQUITY	303,698.60

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

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributed support				
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	0.00	1,900.00	-1,900.00	0.0%
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	19,150.00	4,000.00	15,150.00	478.8%
Previously Levied Taxes	3,875.75	7,000.00	-3,124.25	55.4%
Royalties	4,200.93	500.00	3,700.93	840.2%
Taxes Necessary to Balance	210,256.10	330,000.00	-119,743.90	63.7%
Total Contributed support	237,482.78	346,400.00	-108,917.22	68.6%
Earned revenues				
Donations	915.40	0.00	915.40	100.0%
Interest Income St Helens Cr Un	0.00	1,300.00	-1,300.00	0.0%
Meeting Room Fees	660.00	3,000.00	-2,340.00	22.0%
Income, Library Fines & Fees	2,756.03	7,000.00	-4,243.97	39.4%
Interest- Bank of the West	3.16	0.00	3.16	100.0%
Interest OR State Treasury	347.69	0.00	347.69	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%
Total Earned revenues	4,682.28	12,600.00	-7,917.72	37.2%
Total Income	242,165.06	359,000.00	-116,834.94	67.5%
Gross Profit	242,165.06	359,000.00	-116,834.94	67.5%
Expense				
Covid Supplies	0.00	0.00	0.00	0.0%
Dues & Subscription	883.09	0.00	883.09	100.0%
Materials & Services				
Movies in the Park	167.25			
Advertising	0.00	0.00	0.00	0.0%
Postage & Shipping	494.34	800.00	-305.66	61.8%
Bank Service Charges	59.03	4,500.00	-4,440.97	1.3%
Accounting fees	2,100.00	0.00	2,100.00	100.0%
Audit	3,750.00	6,500.00	-2,750.00	57.7%
Books	24,251.16	43,000.00	-18,748.84	56.4%
Budget	108.36	500.00	-391.64	21.7%
Computer Expense	5,242.03	8,000.00	-2,757.97	65.5%
Election Fees	1,626.03	3,000.00	-1,373.97	54.2%
Insurance - non-employee	18.72	6,500.00	-6,481.28	0.3%
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
Salaries & related expenses				
Training	200.00	0.00	200.00	100.0%
Vacation Pay	3,518.27	0.00	3,518.27	100.0%
Sick Pay	797.26	0.00	797.26	100.0%
Children Technician	11,861.52	27,000.00	-15,138.48	43.9%
Catalog Technician	12,221.80	0.00	12,221.80	100.0%
Head Librarian	29,166.67	60,000.00	-30,833.33	48.6%
Assistant Librarian	12,357.38	29,000.00	-16,642.62	42.6%
Clerk 1	7,771.81	18,500.00	-10,728.19	42.0%
Clerk 2	7,650.66	17,250.00	-9,599.34	44.4%
Clerk 3	4,210.67	16,500.00	-12,289.33	25.5%
Employee benefits - Health Ins	0.00	100.00	-100.00	0.0%
Pension plan contributions PERS	15,289.02	31,450.00	-16,160.98	48.6%
Payroll taxes, Employer Soc Sec	7,122.46	17,000.00	-9,877.54	41.9%
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%
Total Salaries & related expenses	112,167.52	217,500.00	-105,332.48	51.6%
Total Expense	183,736.12	417,500.00	-233,763.88	44.0%
Net Ordinary Income	58,428.94	-58,500.00	116,928.94	-99.9%
Net Income	58,428.94	-58,500.00	116,928.94	-99.9%