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Scappoose Public Library
Financial Reports

Sep-22

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		Amazon Credit Card		

Prepared by: Robin Wilson

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	2,000.00	1,950.00	50.00	102.6%
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	0.00	4,000.00	-4,000.00	0.0%
Previously Levied Taxes	3,142.45	7,000.00	-3,857.55	44.9%
Royalties	0.00	2,000.00	-2,000.00	0.0%
Property Taxes	2,153.97	340,000.00	-337,846.03	0.6%
Total Contributed support	7,296.42	355,950.00	-348,653.58	2.0%
Earned revenues				
Donations	0.00	0.00	0.00	0.0%
Meeting Room Fees	185.00	4,000.00	-3,815.00	4.6%
Income, Library Fines & Fees	2,458.72	5,000.00	-2,541.28	49.2%
Interest- Bank of the West	1.90	0.00	1.90	100.0%
Interest OR State Treasury	678.98	1,100.00	-421.02	61.7%
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	25.00			
Total Earned revenues	3,349.60	11,400.00	-8,050.40	29.4%
Total Income	10,646.02	367,350.00	-356,703.98	2.9%
Gross Profit	10,646.02	367,350.00	-356,703.98	2.9%
Expense				
Reconciliation Discrepancies	4.16			
Covid Supplies	0.00			
Dues & Subscription	653.00	0.00	653.00	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	79.44	900.00	-820.56	8.8%
Office Equipment and Expenses	0.00	0.00	0.00	0.0%
Bank Service Charges	131.18	0.00	131.18	100.0%
Accounting fees	1,400.00	5,000.00	-3,600.00	28.0%
Audit	0.00	6,800.00	-6,800.00	0.0%
Books	18,006.34	43,000.00	-24,993.66	41.9%
Budget	108.36	99.00	9.36	109.5%
Computer Expense	1,969.68	10,000.00	-8,030.32	19.7%
Election Fees	0.00	0.00	0.00	0.0%
Insurance - non-employee	9.84	12,000.00	-11,990.16	0.1%
Landscape Maintenance	0.00	750.00	-750.00	0.0%
Legal fees	0.00	700.00	-700.00	0.0%
New Programs/Children's Program				
Adult Programs	1,013.60	0.00	1,013.60	100.0%
Youth Programs	43.80	0.00	43.80	100.0%
Summer Reading	2,385.12	4,350.00	-1,964.88	54.8%
New Programs/Children's Program - Other	298.15	8,500.00	-8,201.85	3.5%
Total New Programs/Children's Program	3,740.67	12,850.00	-9,109.33	29.1%

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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
OCCLC	286.15	2,500.00	-2,213.85	11.4%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	1,575.31	3,000.00	-1,424.69	52.5%
Ready to Read Program	0.00	0.00	0.00	0.0%
Rent	0.00	1.00	-1.00	0.0%
Service Contracts & Repair	3,192.96	13,000.00	-9,807.04	24.6%
Telephone & telecommunications	887.17	5,000.00	-4,112.83	17.7%
Utilities	2,938.15	14,500.00	-11,561.85	20.3%
Workshops, Staff development	0.00	3,000.00	-3,000.00	0.0%
Cleaning & Maintenance	1,873.90	1,000.00	873.90	187.4%
Materials & Supplies				
Supplies	2,675.97	0.00	2,675.97	100.0%
Materials & Supplies - Other	17.25	7,000.00	-6,982.75	0.2%
Total Materials & Supplies	2,693.22	7,000.00	-4,306.78	38.5%
Materials & Services - Other	0.00	0.00	0.00	0.0%
Total Materials & Services	39,985.50	141,350.00	-101,364.50	28.3%
Capital Outlay				
Furniture/Equip/Perm Improve	0.00	2,000.00	-2,000.00	0.0%
Capital Outlay - Other	0.00	7,000.00	-7,000.00	0.0%
Total Capital Outlay	0.00	9,000.00	-9,000.00	0.0%
Contingency	0.00	45,000.00	-45,000.00	0.0%
Payroll Expenses	-78.88	0.00	-78.88	100.0%
Salaries & related expenses				
Mileage Expense	0.00	0.00	0.00	0.0%
Holiday Pay	667.26	0.00	667.26	100.0%
Vacation Pay	4,037.57	0.00	4,037.57	100.0%
Sick Pay	2,230.76	0.00	2,230.76	100.0%
Children Technician	8,435.30	28,300.00	-19,864.70	29.8%
Catalog Technician	8,608.50	28,300.00	-19,691.50	30.4%
Head Librarian	19,749.68	66,000.00	-46,250.32	29.9%
Assistant Librarian	8,038.75	29,000.00	-20,961.25	27.7%
Clerk 1	4,667.90	22,000.00	-17,332.10	21.2%
Clerk 2	5,297.99	17,900.00	-12,602.01	29.6%
Clerk 3	4,414.46	15,000.00	-10,585.54	29.4%
Sub & Extra Pay	49.99			
Employee benefits - Health Ins	0.00	100.00	-100.00	0.0%
Pension plan contributions PERS	13,985.80	36,270.00	-22,284.20	38.6%
Payroll taxes, Employer Soc Sec	5,900.34	17,900.00	-11,999.66	33.0%
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%
Extra Pay and Bonus	0.00	7,500.00	-7,500.00	0.0%
Total Salaries & related expenses	86,718.97	269,920.00	-183,201.03	32.1%
Total Expense	127,282.75	465,270.00	-337,987.25	27.4%
Net Ordinary Income	-116,636.73	-97,920.00	-18,716.73	119.1%
Net Income	-116,636.73	-97,920.00	-18,716.73	119.1%

Scappoose Public Library
Profit & Loss
 September 2022

	Sep 22
Ordinary Income/Expense	
Income	
Contributed support	
Summer Reading Grant	2,000.00
Previously Levied Taxes	1,328.83
Property Taxes	15.98
Total Contributed support	3,344.81
Earned revenues	
Income, Library Fines & Fees	964.50
Interest- Bank of the West	0.62
Interest OR State Treasury	224.59
Total Earned revenues	1,189.71
Total Income	4,534.52
Gross Profit	4,534.52
Expense	
Reconciliation Discrepancies	0.01
Materials & Services	
Movies in the Park	-1,000.00
Postage & Shipping	31.44
Bank Service Charges	45.00
Accounting fees	350.00
Books	3,620.88
Computer Expense	336.80
Insurance - non-employee	2.46
New Programs/Children's Program	
Adult Programs	199.31
Youth Programs	43.80
New Programs/Children's Program - Other	100.00
Total New Programs/Children's Program	343.11
Service Contracts & Repair	2,176.96
Telephone & telecommunications	295.70
Utilities	994.30
Cleaning & Maintenance	450.00
Materials & Supplies	
Supplies	374.08
Total Materials & Supplies	374.08
Total Materials & Services	8,020.73
Payroll Expenses	0.00
Salaries & related expenses	
Holiday Pay	259.80
Vacation Pay	1,770.78
Sick Pay	649.00
Children Technician	2,150.93
Catalog Technician	2,062.36
Head Librarian	5,225.04
Assistant Librarian	1,380.00
Clerk 1	1,268.03
Clerk 2	1,335.53
Clerk 3	1,229.27

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Cash Basis

Scappoose Public Library
Profit & Loss
September 2022

	<u>Sep 22</u>
Pension plan contributions PERS	2,727.88
Payroll taxes, Employer Soc Sec	<u>1,351.73</u>
Total Salaries & related expenses	<u>21,410.35</u>
Total Expense	<u>29,431.09</u>
Net Ordinary Income	<u>-24,896.57</u>
Net Income	<u><u>-24,896.57</u></u>

Scappoose Public Library
Balance Sheet
As of September 30, 2022

	Sep 30, 22
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,023.86
INROADS CR UN CHECKING	3,028.68
OR State Treasury Banking Sys	137,225.99
Petty cash	202.00
Total Checking/Savings	155,480.53
Total Current Assets	155,480.53
TOTAL ASSETS	155,480.53
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Inroads CU Cr Card	-2.91
Amazon CC	482.21
Total Credit Cards	479.30
Total Credit Cards	479.30
Other Current Liabilities	
Payroll Liabilities	4,825.00
Total Other Current Liabilities	4,825.00
Total Current Liabilities	5,304.30
Total Liabilities	5,304.30
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	159,248.69
Net Income	-89,607.76
Total Equity	150,176.23
TOTAL LIABILITIES & EQUITY	155,480.53