

Scappose Public Library
Financial Reports

Apr-22

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Prepared by: Robin Wilson

* Meeting room sales not updated for this month

Scappoose Public Library
Profit & Loss
April 2022

	Apr 22
Ordinary Income/Expense	
Income	
Contributed support	
Library Grants	2,800.00
Previously Levied Taxes	646.47
Property Taxes	1,462.96
Total Contributed support	4,909.43
Earned revenues	
Meeting Room Fees	370.00
Income, Library Fines & Fees	436.20
Interest- Bank of the West	0.62
Interest OR State Treasury	144.69
Total Earned revenues	951.51
Total Income	5,860.94
Gross Profit	5,860.94
Expense	
Materials & Services	
Movies in the Park	309.99
Postage & Shipping	41.19
Office Equipment and Expenses	77.61
Bank Service Charges	15.86
Accounting fees	350.00
Books	3,502.60
Insurance - non-employee	2.46
New Programs/Children's Program	
Adult Programs	458.04
Summer Reading	343.72
New Programs/Children's Program - Other	552.19
Total New Programs/Children's Program	1,353.95
Periodicals	69.95
Service Contracts & Repair	293.10
Telephone & telecommunications	293.86
Utilities	1,131.37
Cleaning & Maintenance	450.00
Materials & Supplies	
Supplies	636.47
Total Materials & Supplies	636.47
Total Materials & Services	8,528.41
Payroll Expenses	
Holiday Pay	0.00
Payroll Expenses - Other	45.28
Total Payroll Expenses	45.28
Salaries & related expenses	
Vacation Pay	39.24
Sick Pay	316.29
Children Technician	2,449.23
Catalog Technician	2,059.95
Head Librarian	5,000.00
Assistant Librarian	2,358.51
Clerk 1	1,508.90
Clerk 2	1,409.67
Clerk 3	1,228.20

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Cash Basis

Scappoose Public Library

Profit & Loss

April 2022

	Apr 22
Pension plan contributions PERS	2,576.71
Payroll taxes, Employer Soc Sec	1,278.56
	<hr/>
Total Salaries & related expenses	20,225.26
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Total Expense	28,798.95
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Net Ordinary Income	-22,938.01
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Net Income	-22,938.01

Scappoose Public Library
Balance Sheet
As of April 30, 2022

	Apr 30, 22
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,020.70
INROADS CR UN CHECKING	566.17
OR State Treasury Banking Sys	270,534.85
Petty cash	150.00
Total Checking/Savings	286,271.72
Total Current Assets	286,271.72
TOTAL ASSETS	286,271.72
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon CC	2,375.54
Total Credit Cards	2,375.54
Total Credit Cards	2,375.54
Other Current Liabilities	
Payroll Liabilities	4,296.78
Total Other Current Liabilities	4,296.78
Total Current Liabilities	6,672.32
Total Liabilities	6,672.32
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	129,764.59
Net Income	69,299.51
Total Equity	279,599.40
TOTAL LIABILITIES & EQUITY	286,271.72

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	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	23,950.00	4,000.00	19,950.00	598.8%
Previously Levied Taxes	6,361.00	7,000.00	-639.00	90.9%
Royalties	4,200.93	500.00	3,700.93	840.2%
Property Taxes	332,443.17	330,000.00	2,443.17	100.7%
Total Contributed support	368,950.94	346,400.00	22,550.94	106.5%
Earned revenues				
Donations	2,315.39	0.00	2,315.39	100.0%
Interest Income St Helens Cr Un	0.00	1,300.00	-1,300.00	0.0%
Meeting Room Fees	2,570.00	3,000.00	-430.00	85.7%
Income, Library Fines & Fees	4,470.31	7,000.00	-2,529.69	63.9%
Interest- Bank of the West	6.27	0.00	6.27	100.0%
Interest OR State Treasury	1,038.45	0.00	1,038.45	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	10,400.42	12,600.00	-2,199.58	82.5%
Total Income	379,351.36	359,000.00	20,351.36	105.7%
Gross Profit	379,351.36	359,000.00	20,351.36	105.7%
Expense				
Covid Supplies	0.00	0.00	0.00	0.0%
Dues & Subscription	1,378.09	0.00	1,378.09	100.0%
Materials & Services				
Movies in the Park	477.24			
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	137.18	4,500.00	-4,362.82	3.0%
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	37,869.22	43,000.00	-5,130.78	88.1%
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	5,112.02	6,500.00	-1,387.98	78.6%
Landscape Maintenance	0.00	500.00	-500.00	0.0%
Legal fees	666.01	700.00	-33.99	95.1%

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 Cash Basis

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

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
New Programs/Children's Program				
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	2,611.89	4,499.00	-1,887.11	58.1%
New Programs/Children's Program - Other	6,805.90	10,000.00	-3,194.10	68.1%
Total New Programs/Children's Program	10,936.29	14,499.00	-3,562.71	75.4%
OCLC	1,914.75	2,500.00	-585.25	76.6%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	2,312.60	2,750.00	-437.40	84.1%
Ready to Read Program	475.00			
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	10,629.64	16,000.00	-5,370.36	66.4%
Telephone & telecommunications	2,586.88	4,000.00	-1,413.12	64.7%
Utilities	11,119.41	13,500.00	-2,380.59	82.4%
Workshops, Staff development	0.00	2,000.00	-2,000.00	0.0%
Cleaning & Maintenance	1,725.00	2,000.00	-275.00	86.3%
Materials & Supplies				
Supplies	5,285.35	0.00	5,285.35	100.0%
Materials & Supplies - Other	131.12	6,000.00	-5,868.88	2.2%
Total Materials & Supplies	5,416.47	6,000.00	-583.53	90.3%
Materials & Services - Other	0.00	0.00	0.00	0.0%
Total Materials & Services	106,867.65	137,500.00	-30,632.35	77.7%
Capital Outlay				
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%
Total Capital Outlay	8,330.69	4,500.00	3,830.69	185.1%
Contingency	0.00	58,000.00	-58,000.00	0.0%
Payroll Expenses				
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	421.34	0.00	421.34	100.0%
Total Payroll Expenses	3,106.53	0.00	3,106.53	100.0%
Salaries & related expenses				
Training	2,344.09	0.00	2,344.09	100.0%
Vacation Pay	5,123.60	0.00	5,123.60	100.0%
Sick Pay	1,924.86	0.00	1,924.86	100.0%
Children Technician	20,912.30	27,000.00	-6,087.70	77.5%
Catalog Technician	21,544.27	0.00	21,544.27	100.0%
Head Librarian	51,666.67	60,000.00	-8,333.33	86.1%
Assistant Librarian	21,936.49	29,000.00	-7,063.51	75.6%
Clerk 1	13,257.33	18,500.00	-5,242.67	71.7%
Clerk 2	13,735.40	17,250.00	-3,514.60	79.6%
Clerk 3	8,959.93	16,500.00	-7,540.07	54.3%
Employee benefits - Health Ins	0.00	100.00	-100.00	0.0%
Pension plan contributions PERS	26,032.84	31,450.00	-5,417.16	82.8%

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Cash Basis

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	12,624.52	17,000.00	-4,375.48	74.3%
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	200,062.30	217,500.00	-17,437.70	92.0%
Total Expense	319,745.26	417,500.00	-97,754.74	76.6%
Net Ordinary Income	59,606.10	-58,500.00	118,106.10	-101.9%
Net Income	59,606.10	-58,500.00	118,106.10	-101.9%