

Scappose Public Library
Financial Reports

Aug-21

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Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
August 2021

	Aug 21
Ordinary Income/Expense	
Income	
Contributed support	
Library Grants	15,400.00
Previously Levied Taxes	782.95
Taxes Necessary to Balance	785.44
	16,968.39
Total Contributed support	
Earned revenues	
Donations	815.40
Income, Library Fines & Fees	421.40
Interest- Bank of the West	0.64
Interest OR State Treasury	77.38
	1,314.82
Total Earned revenues	
Total Income	18,283.21
Gross Profit	18,283.21
Expense	
Dues & Subscription	150.00
Materials & Services	
Movies in the Park	163.75
Bank Service Charges	5.58
Accounting fees	350.00
Books	2,891.28
Computer Expense	125.18
Insurance - non-employee	3.12
Legal fees	147.71
New Programs/Children's Program	887.56
Periodicals	1,090.84
Rent	1.00
Service Contracts & Repair	381.77
Telephone & telecommunications	282.45
Utilities	929.83
Cleaning & Maintenance	450.00
Materials & Supplies	
Supplies	463.92
	463.92
Total Materials & Supplies	
Total Materials & Services	8,173.99
Payroll Expenses	
Holiday Pay	0.00
Payroll Expenses - Other	-6.37
	-6.37
Total Payroll Expenses	
Salaries & related expenses	
Vacation Pay	677.19
Sick Pay	0.00
Children Technician	1,626.06
Catalog Technician	2,278.91
Head Librarian	5,000.00
Assistant Librarian	2,001.21
Clerk 1	1,359.92
Clerk 2	1,440.32

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Cash Basis

Scappoose Public Library
Profit & Loss
August 2021

	<u>Aug 21</u>
Pension plan contributions PERS	2,263.99
Payroll taxes, Employer Soc Sec	<u>1,123.02</u>
Total Salaries & related expenses	<u>17,770.62</u>
Total Expense	<u>26,088.24</u>
Net Ordinary Income	<u>-7,805.03</u>
Net Income	<u><u>-7,805.03</u></u>

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Cash Basis

Scappoose Public Library
Balance Sheet
As of August 31, 2021

	<u>Aug 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,015.71
INROADS CR UN CHECKING	609.01
OR State Treasury Banking Sys	164,128.50
Petty cash	150.00
Total Checking/Savings	<u>179,903.22</u>
Total Current Assets	<u>179,903.22</u>
TOTAL ASSETS	<u><u>179,903.22</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon CC	<u>619.50</u>
Total Credit Cards	<u>619.50</u>
Total Credit Cards	619.50
Other Current Liabilities	
Payroll Liabilities	<u>3,435.42</u>
Total Other Current Liabilities	<u>3,435.42</u>
Total Current Liabilities	<u>4,054.92</u>
Total Liabilities	4,054.92
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	125,051.23
Net Income	<u>-29,738.23</u>
Total Equity	<u>175,848.30</u>
TOTAL LIABILITIES & EQUITY	<u><u>179,903.22</u></u>

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	15,400.00	4,000.00	11,400.00	385.0%
Previously Levied Taxes	1,795.96	7,000.00	-5,204.04	25.7%
Royalties	4,200.93	500.00	3,700.93	840.2%
Taxes Necessary to Balance	3,470.21	330,000.00	-326,529.79	1.1%
Total Contributed support	24,867.10	346,400.00	-321,532.90	7.2%
Earned revenues				
Donations	815.40	0.00	815.40	100.0%
Interest Income St Helens Cr Un	0.00	1,300.00	-1,300.00	0.0%
Meeting Room Fees	120.00	3,000.00	-2,880.00	4.0%
Income, Library Fines & Fees	1,038.36	7,000.00	-5,961.64	14.8%
Interest- Bank of the West	1.28	0.00	1.28	100.0%
Interest OR State Treasury	168.95	0.00	168.95	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	2,143.99	12,600.00	-10,456.01	17.0%
Total Income	27,011.09	359,000.00	-331,988.91	7.5%
Gross Profit	27,011.09	359,000.00	-331,988.91	7.5%
Expense				
Covid Supplies	0.00	0.00	0.00	0.0%
Dues & Subscription	5,647.77	0.00	5,647.77	100.0%
Materials & Services				
Movies in the Park	167.25			
Advertising	0.00	0.00	0.00	0.0%
Postage & Shipping	22.00	800.00	-778.00	2.8%
Bank Service Charges	17.44	4,500.00	-4,482.56	0.4%
Accounting fees	700.00	0.00	700.00	100.0%
Audit	0.00	6,500.00	-6,500.00	0.0%
Books	4,959.96	43,000.00	-38,040.04	11.5%
Budget	108.36	500.00	-391.64	21.7%
Computer Expense	271.06	8,000.00	-7,728.94	3.4%
Election Fees	1,626.03	3,000.00	-1,373.97	54.2%
Insurance - non-employee	9.36	6,500.00	-6,490.64	0.1%
Landscape Maintenance	0.00	500.00	-500.00	0.0%
Legal fees	147.71	700.00	-552.29	21.1%

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	0.00	0.00	0.00	0.0%
Ukelele Grant	0.00	0.00	0.00	0.0%
Youth Programs	0.00	0.00	0.00	0.0%
Summer Reading	0.00	4,499.00	-4,499.00	0.0%
New Programs/Children's Program - Other	3,778.21	10,000.00	-6,221.79	37.8%
Total New Programs/Children's Program	3,778.21	14,499.00	-10,720.79	26.1%
OCLC	274.49	2,500.00	-2,225.51	11.0%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	1,264.74	2,750.00	-1,485.26	46.0%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	1,430.66	16,000.00	-14,569.34	8.9%
Telephone & telecommunications	565.49	4,000.00	-3,434.51	14.1%
Utilities	1,842.92	13,500.00	-11,657.08	13.7%
Workshops, Staff development	0.00	2,000.00	-2,000.00	0.0%
Cleaning & Maintenance	450.00	2,000.00	-1,550.00	22.5%
Materials & Supplies				
Supplies	1,035.19	0.00	1,035.19	100.0%
Materials & Supplies - Other	0.00	6,000.00	-6,000.00	0.0%
Total Materials & Supplies	1,035.19	6,000.00	-4,964.81	17.3%
Materials & Services - Other	0.00	0.00	0.00	0.0%
Total Materials & Services	18,671.87	137,500.00	-118,828.13	13.6%
Capital Outlay				
Furniture/Equip/Perm Improve	0.00	1,500.00	-1,500.00	0.0%
Capital Outlay - Other	0.00	3,000.00	-3,000.00	0.0%
Total Capital Outlay	0.00	4,500.00	-4,500.00	0.0%
Contingency	0.00	58,000.00	-58,000.00	0.0%
Payroll Expenses				
EFMLA	0.00	0.00	0.00	0.0%
Holiday Pay	54.48	0.00	54.48	100.0%
Mileage Expense	0.00	0.00	0.00	0.0%
Payroll Expenses - Other	57.70	0.00	57.70	100.0%
Total Payroll Expenses	112.18	0.00	112.18	100.0%
Salaries & related expenses				
Training	200.00	0.00	200.00	100.0%
Vacation Pay	1,420.94	0.00	1,420.94	100.0%
Sick Pay	137.52	0.00	137.52	100.0%
Children Technician	4,895.29	27,000.00	-22,104.71	18.1%
Catalog Technician	4,598.38	0.00	4,598.38	100.0%
Head Librarian	12,416.67	60,000.00	-47,583.33	20.7%
Assistant Librarian	4,933.67	29,000.00	-24,066.33	17.0%
Clerk 1	3,993.83	18,500.00	-14,506.17	21.6%
Clerk 2	3,390.99	17,250.00	-13,859.01	19.7%
Clerk 3	575.04	16,500.00	-15,924.96	3.5%
Employee benefits - Health Ins	0.00	100.00	-100.00	0.0%
Pension plan contributions PERS	5,641.50	31,450.00	-25,808.50	17.9%
Payroll taxes, Employer Soc Sec	2,843.92	17,000.00	-14,156.08	16.7%

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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
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	45,047.75	217,500.00	-172,452.25	20.7%
Total Expense	69,479.57	417,500.00	-348,020.43	16.6%
Net Ordinary Income	-42,468.48	-58,500.00	16,031.52	72.6%
Net Income	-42,468.48	-58,500.00	16,031.52	72.6%