

Scappose Public Library
Financial Reports

Dec-21

| | | | | |
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| | | Inroads Credit Union Checking | | |
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Prepared by: Robin Wilson

* Meeting room sales not updated for this month

Scappoose Public Library

Profit & Loss

December 2021

| | Dec 21 |
|--|------------------|
| Ordinary Income/Expense | |
| Income | |
| Contributed support | |
| Previously Levied Taxes | 357.79 |
| Property Taxes | 41,553.32 |
| Total Contributed support | 41,911.11 |
| Earned revenues | |
| Donations | 399.99 |
| Meeting Room Fees | 310.00 |
| Income, Library Fines & Fees | 152.10 |
| Interest- Bank of the West | 0.64 |
| Interest OR State Treasury | 157.16 |
| Total Earned revenues | 1,019.89 |
| Total Income | 42,931.00 |
| Gross Profit | 42,931.00 |
| Expense | |
| Materials & Services | |
| Postage & Shipping | 357.31 |
| Bank Service Charges | -26.73 |
| Accounting fees | 350.00 |
| Audit | 3,750.00 |
| Books | 3,261.00 |
| Computer Expense | 125.18 |
| Insurance - non-employee | 3.12 |
| Legal fees | 329.30 |
| New Programs/Children's Program | |
| Adult Programs | 144.00 |
| New Programs/Children's Program - Other | 29.92 |
| Total New Programs/Children's Program | 173.92 |
| Periodicals | 129.90 |
| Service Contracts & Repair | 1,128.25 |
| Telephone & telecommunications | 281.57 |
| Utilities | 1,137.39 |
| Materials & Supplies | |
| Supplies | 575.69 |
| Total Materials & Supplies | 575.69 |
| Total Materials & Services | 11,575.90 |
| Payroll Expenses | |
| Holiday Pay | 953.23 |
| Payroll Expenses - Other | 122.51 |
| Total Payroll Expenses | 1,075.74 |
| Salaries & related expenses | |
| Vacation Pay | 352.05 |
| Sick Pay | 131.41 |
| Children Technician | 1,995.06 |
| Catalog Technician | 2,023.45 |
| Head Librarian | 5,000.00 |
| Assistant Librarian | 2,209.29 |
| Clerk 1 | 1,123.08 |
| Clerk 2 | 980.64 |
| Clerk 3 | 1,004.59 |

Scappoose Public Library
Profit & Loss
December 2021

| | Dec 21 |
|-----------------------------------|-----------|
| Pension plan contributions PERS | 2,297.72 |
| Payroll taxes, Employer Soc Sec | 1,229.16 |
| Total Salaries & related expenses | 18,346.45 |
| Total Expense | 30,998.09 |
| Net Ordinary Income | 11,932.91 |
| Net Income | 11,932.91 |

Scappoose Public Library
Balance Sheet
As of December 31, 2021

| | Dec 31, 21 |
|---------------------------------------|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| INROADS SAVINGS | 15,018.23 |
| INROADS CR UN CHECKING | 4,831.56 |
| OR State Treasury Banking Sys | 361,462.03 |
| Petty cash | 150.00 |
| Total Checking/Savings | 381,461.82 |
| Total Current Assets | 381,461.82 |
| TOTAL ASSETS | 381,461.82 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Credit Cards | |
| Credit Cards | |
| Inroads CU Cr Card | 392.74 |
| Amazon CC | 812.54 |
| Total Credit Cards | 1,205.28 |
| Total Credit Cards | 1,205.28 |
| Other Current Liabilities | |
| Payroll Liabilities | 3,731.81 |
| Total Other Current Liabilities | 3,731.81 |
| Total Current Liabilities | 4,937.09 |
| Total Liabilities | 4,937.09 |
| Equity | |
| Opening Bal Equity | 80,535.30 |
| Unrestrict (retained earnings) | 129,764.59 |
| Net Income | 166,224.84 |
| Total Equity | 376,524.73 |
| TOTAL LIABILITIES & EQUITY | 381,461.82 |

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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 |
|----------------------------------|-------------------|-------------------|------------------|---------------|
| 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 | 4,482.13 | 7,000.00 | -2,517.87 | 64.0% |
| Royalties | 4,200.93 | 500.00 | 3,700.93 | 840.2% |
| Property Taxes | 318,782.12 | 330,000.00 | -11,217.88 | 96.6% |
| Total Contributed support | 346,615.18 | 346,400.00 | 215.18 | 100.1% |
| Earned revenues | | | | |
| Donations | 1,315.39 | 0.00 | 1,315.39 | 100.0% |
| Interest Income St Helens Cr Un | 0.00 | 1,300.00 | -1,300.00 | 0.0% |
| Meeting Room Fees | 1,305.00 | 3,000.00 | -1,695.00 | 43.5% |
| Income, Library Fines & Fees | 2,573.13 | 7,000.00 | -4,426.87 | 36.8% |
| Interest- Bank of the West | 3.80 | 0.00 | 3.80 | 100.0% |
| Interest OR State Treasury | 504.85 | 0.00 | 504.85 | 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 | 5,702.17 | 12,600.00 | -6,897.83 | 45.3% |
| Total Income | 352,317.35 | 359,000.00 | -6,682.65 | 98.1% |
| Gross Profit | 352,317.35 | 359,000.00 | -6,682.65 | 98.1% |
| Expense | | | | |
| Covid Supplies | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues & Subscription | 1,228.09 | 0.00 | 1,228.09 | 100.0% |
| Materials & Services | | | | |
| Movies in the Park | 167.25 | | | |
| Advertising | 0.00 | 0.00 | 0.00 | 0.0% |
| Postage & Shipping | 521.77 | 800.00 | -278.23 | 65.2% |
| Bank Service Charges | 32.30 | 4,500.00 | -4,467.70 | 0.7% |
| 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 | 24,742.90 | 43,000.00 | -18,257.10 | 57.5% |
| Budget | 108.36 | 500.00 | -391.64 | 21.7% |
| Computer Expense | 5,247.21 | 8,000.00 | -2,752.79 | 65.6% |
| Election Fees | 1,626.03 | 3,000.00 | -1,373.97 | 54.2% |
| Insurance - non-employee | 21.84 | 6,500.00 | -6,478.16 | 0.3% |
| 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 | 683.54 | 0.00 | 683.54 | 100.0% |
| Ukelele Grant | 0.00 | 0.00 | 0.00 | 0.0% |
| Youth Programs | 65.19 | 0.00 | 65.19 | 100.0% |
| Summer Reading | 2,036.56 | 4,499.00 | -2,462.44 | 45.3% |
| New Programs/Children's Program - Other | 5,587.99 | 10,000.00 | -4,412.01 | 55.9% |
| Total New Programs/Children's Program | 8,373.28 | 14,499.00 | -6,125.72 | 57.8% |
| OCLC | 274.49 | 2,500.00 | -2,225.51 | 11.0% |
| Other expenses | 0.00 | 250.00 | -250.00 | 0.0% |
| Periodicals | 1,709.48 | 2,750.00 | -1,040.52 | 62.2% |
| Ready to Read Program | 475.00 | | | |
| Rent | 1.00 | 1.00 | 0.00 | 100.0% |
| Service Contracts & Repair | 5,678.72 | 16,000.00 | -10,321.28 | 35.5% |
| Telephone & telecommunications | 1,410.40 | 4,000.00 | -2,589.60 | 35.3% |
| Utilities | 6,117.00 | 13,500.00 | -7,383.00 | 45.3% |
| 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 | 2,719.20 | 0.00 | 2,719.20 | 100.0% |
| Materials & Supplies - Other | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| Total Materials & Supplies | 2,719.20 | 6,000.00 | -3,280.80 | 45.3% |
| Materials & Services - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Materials & Services | 66,192.24 | 137,500.00 | -71,307.76 | 48.1% |
| Capital Outlay | | | | |
| Furniture/Equip/Perm Improve | 5,785.92 | 1,500.00 | 4,285.92 | 385.7% |
| Capital Outlay - Other | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| Total Capital Outlay | 5,785.92 | 4,500.00 | 1,285.92 | 128.6% |
| 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 | 278.37 | 0.00 | 278.37 | 100.0% |
| Total Payroll Expenses | 2,963.56 | 0.00 | 2,963.56 | 100.0% |
| Salaries & related expenses | | | | |
| Training | 200.00 | 0.00 | 200.00 | 100.0% |
| Vacation Pay | 4,181.35 | 0.00 | 4,181.35 | 100.0% |
| Sick Pay | 1,079.16 | 0.00 | 1,079.16 | 100.0% |
| Children Technician | 13,807.93 | 27,000.00 | -13,192.07 | 51.1% |
| Catalog Technician | 14,297.96 | 0.00 | 14,297.96 | 100.0% |
| Head Librarian | 34,166.67 | 60,000.00 | -25,833.33 | 56.9% |
| Assistant Librarian | 14,081.70 | 29,000.00 | -14,918.30 | 48.6% |
| Clerk 1 | 9,009.49 | 18,500.00 | -9,490.51 | 48.7% |
| Clerk 2 | 8,842.41 | 17,250.00 | -8,407.59 | 51.3% |
| Clerk 3 | 5,061.73 | 16,500.00 | -11,438.27 | 30.7% |
| Employee benefits - Health Ins | 0.00 | 100.00 | -100.00 | 0.0% |
| Pension plan contributions PERS | 17,627.46 | 31,450.00 | -13,822.54 | 56.0% |

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01/19/22

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 | 8,366.42 | 17,000.00 | -8,633.58 | 49.2% |
| 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 | 130,722.28 | 217,500.00 | -86,777.72 | 60.1% |
| Total Expense | 206,892.09 | 417,500.00 | -210,607.91 | 49.6% |
| Net Ordinary Income | 145,425.26 | -58,500.00 | 203,925.26 | -248.6% |
| Net Income | 145,425.26 | -58,500.00 | 203,925.26 | -248.6% |