

Scappose Public Library
Financial Reports

Jan-22

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Prepared by: Robin Wilson

* Meeting room sales not updated for this month

Scappoose Public Library
Profit & Loss
 January 2022

	Jan 22
Ordinary Income/Expense	
Income	
Contributed support	
Ready to Read Grant	1,995.84
Previously Levied Taxes	395.24
Property Taxes	4,157.76
Total Contributed support	6,548.84
Earned revenues	
Income, Library Fines & Fees	645.44
Interest- Bank of the West	0.64
Interest OR State Treasury	149.02
Total Earned revenues	795.10
Total Income	7,343.94
Gross Profit	7,343.94
Expense	
Dues & Subscription	495.00
Materials & Services	
Bank Service Charges	10.37
Accounting fees	350.00
Books	2,844.86
Computer Expense	125.18
Insurance - non-employee	5,575.46
New Programs/Children's Program	
Adult Programs	140.48
Youth Programs	65.19
New Programs/Children's Program - Other	288.28
Total New Programs/Children's Program	493.95
OCLC	1,640.26
Periodicals	463.22
Service Contracts & Repair	1,284.03
Telephone & telecommunications	294.06
Utilities	1,357.27
Cleaning & Maintenance	400.00
Materials & Supplies	
Supplies	364.28
Total Materials & Supplies	364.28
Total Materials & Services	15,202.94
Capital Outlay	
Furniture/Equip/Perm Improve	2,699.35
Total Capital Outlay	2,699.35
Payroll Expenses	
Holiday Pay	974.59
Payroll Expenses - Other	24.50
Total Payroll Expenses	999.09

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Cash Basis

Scappoose Public Library
Profit & Loss
January 2022

	<u>Jan 22</u>
Salaries & related expenses	
Training	805.09
Vacation Pay	663.08
Sick Pay	281.90
Children Technician	1,946.41
Catalog Technician	2,076.16
Head Librarian	5,000.00
Assistant Librarian	1,724.32
Clerk 1	1,237.68
Clerk 2	1,191.75
Clerk 3	851.06
Pension plan contributions PERS	2,338.44
Payroll taxes, Employer Soc Sec	1,243.96
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Total Salaries & related expenses	19,359.85
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Total Expense	38,756.23
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Net Ordinary Income	-31,412.29
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Net Income	-31,412.29
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Scappoose Public Library
Balance Sheet
As of January 31, 2022

	Jan 31, 22
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,018.87
INROADS CR UN CHECKING	2,176.65
OR State Treasury Banking Sys	333,163.90
Petty cash	150.00
Total Checking/Savings	350,509.42
Total Current Assets	350,509.42
TOTAL ASSETS	350,509.42
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Inroads CU Cr Card	377.24
Amazon CC	1,207.57
Total Credit Cards	1,584.81
Total Credit Cards	1,584.81
Other Current Liabilities	
Payroll Liabilities	3,812.17
Total Other Current Liabilities	3,812.17
Total Current Liabilities	5,396.98
Total Liabilities	5,396.98
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	129,764.59
Net Income	134,812.55
Total Equity	345,112.44
TOTAL LIABILITIES & EQUITY	350,509.42

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	19,150.00	4,000.00	15,150.00	478.8%
Previously Levied Taxes	4,877.37	7,000.00	-2,122.63	69.7%
Royalties	4,200.93	500.00	3,700.93	840.2%
Property Taxes	322,939.88	330,000.00	-7,060.12	97.9%
Total Contributed support	353,164.02	346,400.00	6,764.02	102.0%
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	3,218.57	7,000.00	-3,781.43	46.0%
Interest- Bank of the West	4.44	0.00	4.44	100.0%
Interest OR State Treasury	653.87	0.00	653.87	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	6,497.27	12,600.00	-6,102.73	51.6%
Total Income	359,661.29	359,000.00	661.29	100.2%
Gross Profit	359,661.29	359,000.00	661.29	100.2%
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	167.25			
Advertising	0.00	0.00	0.00	0.0%
Postage & Shipping	544.97	800.00	-255.03	68.1%
Bank Service Charges	42.67	4,500.00	-4,457.33	0.9%
Accounting fees	2,450.00	0.00	2,450.00	100.0%
Audit	3,750.00	6,500.00	-2,750.00	57.7%
Books	27,433.97	43,000.00	-15,566.03	63.8%
Budget	108.36	500.00	-391.64	21.7%
Computer Expense	5,372.39	8,000.00	-2,627.61	67.2%
Election Fees	1,626.03	3,000.00	-1,373.97	54.2%
Insurance - non-employee	5,596.64	6,500.00	-903.36	86.1%
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
New Programs/Children's Program				
Adult Programs	824.02	0.00	824.02	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	5,699.21	10,000.00	-4,300.79	57.0%
Total New Programs/Children's Program	8,624.98	14,499.00	-5,874.02	59.5%
OCLC	1,914.75	2,500.00	-585.25	76.6%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	2,172.70	2,750.00	-577.30	79.0%
Ready to Read Program	475.00			
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	7,203.97	16,000.00	-8,796.03	45.0%
Telephone & telecommunications	1,704.46	4,000.00	-2,295.54	42.6%
Utilities	7,474.27	13,500.00	-6,025.73	55.4%
Workshops, Staff development	0.00	2,000.00	-2,000.00	0.0%
Cleaning & Maintenance	850.00	2,000.00	-1,150.00	42.5%
Materials & Supplies				
Supplies	3,207.03	0.00	3,207.03	100.0%
Materials & Supplies - Other	0.00	6,000.00	-6,000.00	0.0%
Total Materials & Supplies	3,207.03	6,000.00	-2,792.97	53.5%
Materials & Services - Other	0.00	0.00	0.00	0.0%
Total Materials & Services	81,386.45	137,500.00	-56,113.55	59.2%
Capital Outlay				
Furniture/Equip/Perm Improve	8,485.27	1,500.00	6,985.27	565.7%
Capital Outlay - Other	0.00	3,000.00	-3,000.00	0.0%
Total Capital Outlay	8,485.27	4,500.00	3,985.27	188.6%
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	327.06	0.00	327.06	100.0%
Total Payroll Expenses	3,012.25	0.00	3,012.25	100.0%
Salaries & related expenses				
Training	1,005.09	0.00	1,005.09	100.0%
Vacation Pay	4,244.76	0.00	4,244.76	100.0%
Sick Pay	1,079.16	0.00	1,079.16	100.0%
Children Technician	14,846.01	27,000.00	-12,153.99	55.0%
Catalog Technician	15,469.86	0.00	15,469.86	100.0%
Head Librarian	36,666.67	60,000.00	-23,333.33	61.1%
Assistant Librarian	15,275.46	29,000.00	-13,724.54	52.7%
Clerk 1	9,651.25	18,500.00	-8,848.75	52.2%
Clerk 2	9,608.54	17,250.00	-7,641.46	55.7%
Clerk 3	5,532.32	16,500.00	-10,967.68	33.5%
Employee benefits - Health Ins	0.00	100.00	-100.00	0.0%
Pension plan contributions PERS	18,778.32	31,450.00	-12,671.68	59.7%

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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
Payroll taxes, Employer Soc Sec	8,979.23	17,000.00	-8,020.77	52.8%
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	141,136.67	217,500.00	-76,363.33	64.9%
Total Expense	235,398.73	417,500.00	-182,101.27	56.4%
Net Ordinary Income	124,262.56	-58,500.00	182,762.56	-212.4%
Net Income	124,262.56	-58,500.00	182,762.56	-212.4%