

Scappose Public Library
Financial Reports

Jul-21

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Prepared by: Robin Wilson

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Cash Basis

Scappoose Public Library
Profit & Loss
July 2021

	Jul 21
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	1,013.01
Royalties	4,200.93
Taxes Necessary to Balance	2,684.77
Total Contributed support	7,898.71
Earned revenues	
Meeting Room Fees	120.00
Income, Library Fines & Fees	616.96
Interest- Bank of the West	0.64
Interest OR State Treasury	91.57
Total Earned revenues	829.17
Total Income	8,727.88
Gross Profit	8,727.88
Expense	
Dues & Subscription	5,497.77
Materials & Services	
Movies in the Park	0.00
Bank Service Charges	11.86
Accounting fees	350.00
Books	1,056.49
Budget	108.36
Computer Expense	140.70
Election Fees	1,626.03
Insurance - non-employee	3.12
New Programs/Children's Program	
Summer Reading	247.67
New Programs/Children's Program - Other	466.58
Total New Programs/Children's Program	714.25
OCLC	274.49
Periodicals	69.95
Service Contracts & Repair	917.99
Telephone & telecommunications	283.04
Utilities	855.36
Materials & Supplies	
Supplies	253.73
Total Materials & Supplies	253.73
Total Materials & Services	6,665.37
Payroll Expenses	
Holiday Pay	54.48
Payroll Expenses - Other	21.00
Total Payroll Expenses	75.48

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Cash Basis

Scappoose Public Library
Profit & Loss
July 2021

	<u>Jul 21</u>
Salaries & related expenses	
Training	200.00
Vacation Pay	119.92
Sick Pay	0.00
Children Technician	2,231.15
Catalog Technician	1,180.01
Head Librarian	4,916.67
Assistant Librarian	2,136.62
Clerk 1	2,080.01
Clerk 2	1,116.44
Pension plan contributions PERS	2,177.69
Payroll taxes, Employer Soc Sec	1,080.96
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Total Salaries & related expenses	17,239.47
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Total Expense	29,478.09
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Net Ordinary Income	-20,750.21
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Net Income	-20,750.21
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Cash Basis

Scappoose Public Library
Balance Sheet
As of July 31, 2021

	Jul 31, 21
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,015.07
INROADS CR UN CHECKING	5,791.30
OR State Treasury Banking Sys	167,482.88
Petty cash	150.00
Total Checking/Savings	<u>188,439.25</u>
Total Current Assets	<u>188,439.25</u>
TOTAL ASSETS	<u><u>188,439.25</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon CC	764.72
Total Credit Cards	<u>764.72</u>
Total Credit Cards	764.72
Other Current Liabilities	
Direct Deposit Liabilities	-374.89
Payroll Liabilities	3,213.10
Total Other Current Liabilities	<u>2,838.21</u>
Total Current Liabilities	<u>3,602.93</u>
Total Liabilities	3,602.93
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	125,051.23
Net Income	-20,750.21
Total Equity	<u>184,836.32</u>
TOTAL LIABILITIES & EQUITY	<u><u>188,439.25</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	0.00	4,000.00	-4,000.00	0.0%
Previously Levied Taxes	1,013.01	7,000.00	-5,986.99	14.5%
Royalties	4,200.93	500.00	3,700.93	840.2%
Taxes Necessary to Balance	2,684.77	330,000.00	-327,315.23	0.8%
Total Contributed support	7,898.71	346,400.00	-338,501.29	2.3%
Earned revenues				
Donations	0.00	0.00	0.00	0.0%
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	616.96	7,000.00	-6,383.04	8.8%
Interest- Bank of the West	0.64	0.00	0.64	100.0%
Interest OR State Treasury	91.57	0.00	91.57	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	829.17	12,600.00	-11,770.83	6.6%
Total Income	8,727.88	359,000.00	-350,272.12	2.4%
Gross Profit	8,727.88	359,000.00	-350,272.12	2.4%
Expense				
Covid Supplies	0.00	0.00	0.00	0.0%
Dues & Subscription	5,497.77	0.00	5,497.77	100.0%
Materials & Services				
Movies in the Park	0.00			
Advertising	0.00	0.00	0.00	0.0%
Postage & Shipping	0.00	800.00	-800.00	0.0%
Bank Service Charges	11.86	4,500.00	-4,488.14	0.3%
Accounting fees	350.00	0.00	350.00	100.0%
Audit	0.00	6,500.00	-6,500.00	0.0%
Books	1,056.49	43,000.00	-41,943.51	2.5%
Budget	108.36	500.00	-391.64	21.7%
Computer Expense	140.70	8,000.00	-7,859.30	1.8%
Election Fees	1,626.03	3,000.00	-1,373.97	54.2%
Insurance - non-employee	6.24	6,500.00	-6,493.76	0.1%
Landscape Maintenance	0.00	500.00	-500.00	0.0%
Legal fees	0.00	700.00	-700.00	0.0%

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	247.67	4,499.00	-4,251.33	5.5%
New Programs/Children's Program - Other	466.58	10,000.00	-9,533.42	4.7%
Total New Programs/Children's Program	714.25	14,499.00	-13,784.75	4.9%
OCLC	274.49	2,500.00	-2,225.51	11.0%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	69.95	2,750.00	-2,680.05	2.5%
Rent	0.00	1.00	-1.00	0.0%
Service Contracts & Repair	1,048.89	16,000.00	-14,951.11	6.6%
Telephone & telecommunications	283.04	4,000.00	-3,716.96	7.1%
Utilities	855.36	13,500.00	-12,644.64	6.3%
Workshops, Staff development	0.00	2,000.00	-2,000.00	0.0%
Cleaning & Maintenance	0.00	2,000.00	-2,000.00	0.0%
Materials & Supplies				
Supplies	253.73	0.00	253.73	100.0%
Materials & Supplies - Other	0.00	6,000.00	-6,000.00	0.0%
Total Materials & Supplies	253.73	6,000.00	-5,746.27	4.2%
Materials & Services - Other	0.00	0.00	0.00	0.0%
Total Materials & Services	6,799.39	137,500.00	-130,700.61	4.9%
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	31.50	0.00	31.50	100.0%
Total Payroll Expenses	85.98	0.00	85.98	100.0%
Salaries & related expenses				
Training	200.00	0.00	200.00	100.0%
Vacation Pay	213.19	0.00	213.19	100.0%
Sick Pay	0.00	0.00	0.00	0.0%
Children Technician	3,403.05	27,000.00	-23,596.95	12.6%
Catalog Technician	2,420.84	0.00	2,420.84	100.0%
Head Librarian	7,416.67	60,000.00	-52,583.33	12.4%
Assistant Librarian	3,254.94	29,000.00	-25,745.06	11.2%
Clerk 1	2,756.15	18,500.00	-15,743.85	14.9%
Clerk 2	1,848.52	17,250.00	-15,401.48	10.7%
Clerk 3	0.00	16,500.00	-16,500.00	0.0%
Employee benefits - Health Ins	0.00	100.00	-100.00	0.0%
Pension plan contributions PERS	3,363.32	31,450.00	-28,086.68	10.7%
Payroll taxes, Employer Soc Sec	1,669.13	17,000.00	-15,330.87	9.8%