

Scappose Public Library
Financial Reports

Jul-22

Page	2	Profit & Loss	July	2022
Page	4	Balance Sheet	Fiscal Year	21-22
Page	5	P&L vs Budget	Fiscal Year	21-22
Page	8	Payroll Summary	July	2022
Pages	11	Recon PFM	July	2022
Pages	18	Recon	July	2022
		Inroads Credit Union Checking		
		Inroads Credit Union Savings		
		Inroads Credi Union Credit Card		
		Amazon Credit Card		

Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
 July 2022

	Jul 22
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	781.48
Property Taxes	2,137.99
Total Contributed support	2,919.47
Earned revenues	
Income, Library Fines & Fees	657.34
Interest- Bank of the West	0.64
Interest OR State Treasury	219.15
Total Earned revenues	877.13
Total Income	3,796.60
Gross Profit	3,796.60
Expense	
Dues & Subscription	653.00
Materials & Services	
Movies in the Park	910.26
Bank Service Charges	13.07
Accounting fees	350.00
Books	8,009.40
Budget	108.36
Computer Expense	769.82
Insurance - non-employee	2.46
New Programs/Children's Program	
Adult Programs	180.95
Summer Reading	1,956.13
New Programs/Children's Program - Other	42.20
Total New Programs/Children's Program	2,179.28
OCLC	286.15
Periodicals	1,395.41
Service Contracts & Repair	456.68
Telephone & telecommunications	295.77
Utilities	986.70
Cleaning & Maintenance	471.56
Materials & Supplies	
Supplies	924.94
Total Materials & Supplies	924.94
Total Materials & Services	17,159.86
Payroll Expenses	-78.88
Salaries & related expenses	
Holiday Pay	407.46
Vacation Pay	295.73
Sick Pay	1,212.52
Children Technician	1,624.03
Catalog Technician	2,020.76
Head Librarian	5,250.00
Assistant Librarian	2,027.12
Clerk 1	899.58
Clerk 2	1,333.92
Clerk 3	816.94
Sub & Extra Pay	49.99
Pension plan contributions PERS	6,068.30

Scappoose Public Library
Profit & Loss
July 2022

	Jul 22
Payroll taxes, Employer Soc Sec	1,982.96
PR Taxes Employer St Acc Ins	634.67
Total Salaries & related expenses	24,623.98
Total Expense	42,357.96
Net Ordinary Income	-38,561.36
Net Income	<u>-38,561.36</u>

2:56 PM

08/17/22

Cash Basis

Scappoose Public Library
Balance Sheet
As of July 31, 2022

	Jul 31, 22
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,022.60
INROADS CR UN CHECKING	1,069.59
OR State Treasury Banking Sys	190,389.46
Petty cash	202.00
Total Checking/Savings	206,683.65
Total Current Assets	206,683.65
TOTAL ASSETS	206,683.65
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Inroads CU Cr Card	-0.01
Amazon CC	1,416.94
Total Credit Cards	1,416.93
Total Credit Cards	1,416.93
Other Current Liabilities	
Payroll Liabilities	4,044.09
Total Other Current Liabilities	4,044.09
Total Current Liabilities	5,461.02
Total Liabilities	5,461.02
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	159,248.69
Net Income	-38,561.36
Total Equity	201,222.63
TOTAL LIABILITIES & EQUITY	206,683.65

Scappoose Public Library
Profit & Loss Budget vs. Actual
 July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributed support				
Friends of Scappoose Library	0.00	0.00	0.00	0.0%
Summer Reading Grant	0.00	1,950.00	-1,950.00	0.0%
Bequeathed Gifts	0.00	1,000.00	-1,000.00	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	781.48	7,000.00	-6,218.52	11.2%
Royalties	0.00	2,000.00	-2,000.00	0.0%
Property Taxes	2,137.99	340,000.00	-337,862.01	0.6%
Total Contributed support	2,919.47	355,950.00	-353,030.53	0.8%
Earned revenues				
Donations	0.00	0.00	0.00	0.0%
Meeting Room Fees	0.00	4,000.00	-4,000.00	0.0%
Income, Library Fines & Fees	657.34	5,000.00	-4,342.66	13.1%
Interest- Bank of the West	0.64	0.00	0.64	100.0%
Interest OR State Treasury	219.15	1,100.00	-880.85	19.9%
Miscellaneous revenue	0.00	1,300.00	-1,300.00	0.0%
Refunds & Reimbursements	0.00	0.00	0.00	0.0%
Total Earned revenues	877.13	11,400.00	-10,522.87	7.7%
Total Income	3,796.60	367,350.00	-363,553.40	1.0%
Gross Profit	3,796.60	367,350.00	-363,553.40	1.0%
Expense				
Reconciliation Discrepancies	4.15			
Covid Supplies	0.00	0.00	0.00	0.0%
Dues & Subscription	653.00	0.00	653.00	100.0%
Materials & Services				
Training	0.00	0.00	0.00	0.0%
Movies in the Park	1,936.96	0.00	1,936.96	100.0%
Postage & Shipping	0.00	900.00	-900.00	0.0%
Office Equipment and Expenses	0.00	0.00	0.00	0.0%
Bank Service Charges	37.57	0.00	37.57	100.0%
Accounting fees	700.00	5,000.00	-4,300.00	14.0%
Audit	0.00	6,800.00	-6,800.00	0.0%
Books	9,935.13	43,000.00	-33,064.87	23.1%
Budget	108.36	99.00	9.36	109.5%
Computer Expense	769.82	10,000.00	-9,230.18	7.7%
Election Fees	0.00	0.00	0.00	0.0%
Insurance - non-employee	4.92	12,000.00	-11,995.08	0.0%
Landscape Maintenance	0.00	750.00	-750.00	0.0%
Legal fees	0.00	700.00	-700.00	0.0%
New Programs/Children's Program				
Adult Programs	706.85	0.00	706.85	100.0%
Youth Programs	0.00	0.00	0.00	0.0%
Summer Reading	1,956.13	4,350.00	-2,393.87	45.0%
New Programs/Children's Program - Other	183.20	8,500.00	-8,316.80	2.2%
Total New Programs/Children's Program	2,846.18	12,850.00	-10,003.82	22.1%

2:59 PM
 08/17/22
 Cash Basis

Scappoose Public Library Profit & Loss Budget vs. Actual July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
OCLC	286.15	2,500.00	-2,213.85	11.4%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	1,395.41	3,000.00	-1,604.59	46.5%
Ready to Read Program	0.00	0.00	0.00	0.0%
Rent	0.00	1.00	-1.00	0.0%
Service Contracts & Repair	577.90	13,000.00	-12,422.10	4.4%
Telephone & telecommunications	295.77	5,000.00	-4,704.23	5.9%
Utilities	986.70	14,500.00	-13,513.30	6.8%
Workshops, Staff development	0.00	3,000.00	-3,000.00	0.0%
Cleaning & Maintenance	921.56	1,000.00	-78.44	92.2%
Materials & Supplies				
Supplies	1,372.37	0.00	1,372.37	100.0%
Materials & Supplies - Other	17.25	7,000.00	-6,982.75	0.2%
Total Materials & Supplies	1,389.62	7,000.00	-5,610.38	19.9%
Materials & Services - Other	0.00	0.00	0.00	0.0%
Total Materials & Services	22,192.05	141,350.00	-119,157.95	15.7%
Capital Outlay				
Furniture/Equip/Perm Improve	0.00	2,000.00	-2,000.00	0.0%
Capital Outlay - Other	0.00	7,000.00	-7,000.00	0.0%
Total Capital Outlay	0.00	9,000.00	-9,000.00	0.0%
Contingency	0.00	45,000.00	-45,000.00	0.0%
Payroll Expenses	-78.88	0.00	-78.88	100.0%
Salaries & related expenses				
Mileage Expense	0.00	0.00	0.00	0.0%
Holiday Pay	407.46	0.00	407.46	100.0%
Vacation Pay	541.43	0.00	541.43	100.0%
Sick Pay	1,350.52	0.00	1,350.52	100.0%
Children Technician	3,888.83	28,300.00	-24,411.17	13.7%
Catalog Technician	4,234.95	28,300.00	-24,065.05	15.0%
Head Librarian	10,750.00	66,000.00	-55,250.00	16.3%
Assistant Librarian	4,450.75	29,000.00	-24,549.25	15.3%
Clerk 1	2,247.11	22,000.00	-19,752.89	10.2%
Clerk 2	2,694.24	17,900.00	-15,205.76	15.1%
Clerk 3	2,008.01	15,000.00	-12,991.99	13.4%
Sub & Extra Pay	49.99			
Employee benefits - Health Ins	0.00	100.00	-100.00	0.0%
Pension plan contributions PERS	8,694.55	36,270.00	-27,575.45	24.0%
Payroll taxes, Employer Soc Sec	3,285.31	17,900.00	-14,614.69	18.4%
PR Taxes Employer St Acc Ins	634.67	650.00	-15.33	97.6%
PR Taxes Unemployment Ins	0.00	1,000.00	-1,000.00	0.0%
Extra Pay and Bonus	0.00	7,500.00	-7,500.00	0.0%
Total Salaries & related expenses	45,237.82	269,920.00	-224,682.18	16.8%
Total Expense	68,008.14	465,270.00	-397,261.86	14.6%
Net Ordinary Income	-64,211.54	-97,920.00	33,708.46	65.6%
Net Income	-64,211.54	-97,920.00	33,708.46	65.6%