

Scappose Public Library  
Financial Reports

Jun-22

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Prepared by: Robin Wilson

**Scappoose Public Library**  
**Profit & Loss**  
 June 2022

	Jun 22
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Contributed support</b>	
Friends of Scappoose Library	515.09
Previously Levied Taxes	675.09
Property Taxes	5,105.22
<b>Total Contributed support</b>	6,295.40
<b>Earned revenues</b>	
Donations	500.00
Meeting Room Fees	305.00
Income, Library Fines & Fees	462.85
Interest- Bank of the West	0.62
Interest OR State Treasury	178.41
<b>Total Earned revenues</b>	1,446.88
<b>Total Income</b>	7,742.28
<b>Gross Profit</b>	7,742.28
<b>Expense</b>	
<b>Materials &amp; Services</b>	
Movies in the Park	0.00
Postage & Shipping	44.32
Bank Service Charges	29.53
Accounting fees	350.00
Books	4,201.75
Computer Expense	174.80
Insurance - non-employee	1,000.46
<b>New Programs/Children's Program</b>	
Adult Programs	561.14
Summer Reading	35.92
New Programs/Children's Program - Other	0.00
<b>Total New Programs/Children's Program</b>	597.06
Periodicals	0.00
Service Contracts & Repair	653.06
Utilities	1,281.12
Cleaning & Maintenance	450.00
<b>Materials &amp; Supplies</b>	
Supplies	85.32
<b>Total Materials &amp; Supplies</b>	85.32
<b>Total Materials &amp; Services</b>	8,867.42
<b>Payroll Expenses</b>	
Holiday Pay	431.55
Payroll Expenses - Other	24.50
<b>Total Payroll Expenses</b>	456.05
<b>Salaries &amp; related expenses</b>	
Vacation Pay	1,374.34
Sick Pay	68.76
Children Technician	1,982.90
Catalog Technician	2,169.43
Head Librarian	5,000.00
Assistant Librarian	1,890.12
Clerk 1	1,306.44
Clerk 2	1,195.16
Clerk 3	991.24

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Cash Basis

**Scappoose Public Library**  
**Profit & Loss**  
June 2022

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	<u>Jun 22</u>
Pension plan contributions PERS	-969.56
Payroll taxes, Employer Soc Sec	<u>537.40</u>
Total Salaries & related expenses	<u>15,546.23</u>
Total Expense	<u>24,869.70</u>
Net Ordinary Income	<u>-17,127.42</u>
Net Income	<u><u>-17,127.42</u></u>

Scappoose Public Library  
**Balance Sheet**  
As of June 30, 2022

	<u>Jun 30, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,021.96
INROADS CR UN CHECKING	2,308.99
OR State Treasury Banking Sys	222,251.04
Petty cash	202.00
Total Checking/Savings	<u>239,783.99</u>
Total Current Assets	<u>239,783.99</u>
<b>TOTAL ASSETS</b>	<b><u>239,783.99</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	625.09
Total Accounts Payable	<u>625.09</u>
Credit Cards	
Credit Cards	
Inroads CU Cr Card	625.45
Amazon CC	264.20
Total Credit Cards	<u>889.65</u>
Total Credit Cards	889.65
Other Current Liabilities	
Payroll Liabilities	4,310.90
Total Other Current Liabilities	<u>4,310.90</u>
Total Current Liabilities	<u>5,825.64</u>
Total Liabilities	5,825.64
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	129,764.59
Net Income	23,658.46
Total Equity	<u>233,958.35</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>239,783.99</u></b>

Scappoose Public Library  
**Balance Sheet**  
As of June 30, 2022

	<u>Jun 30, 22</u>
<b>ASSETS</b>	
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<b>TOTAL ASSETS</b>	<b><u>239,783.99</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	0.00
Credit Cards	
Credit Cards	0.00
Total Credit Cards	<u>0.00</u>
Other Current Liabilities	<u>0.00</u>
Total Current Liabilities	<u>0.00</u>
Total Liabilities	0.00
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	129,764.59
Net Income	29,484.10
Total Equity	<u>239,783.99</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>239,783.99</u></b>

## Scappoose Public Library Profit & Loss Budget vs. Actual July 2021 through June 2022

Ordinary Income/Expense	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>Contributed support</b>				
Covid Grant	0.00	0.00	0.00	0.0%
Friends of Scappoose Library	515.09	0.00	515.09	100.0%
Summer Reading 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	23,950.00	4,000.00	19,950.00	598.8%
Previously Levied Taxes	7,490.52	7,000.00	490.52	107.0%
Royalties	4,200.93	500.00	3,700.93	840.2%
Property Taxes	338,690.43	330,000.00	8,690.43	102.6%
<b>Total Contributed support</b>	<b>376,842.81</b>	<b>346,400.00</b>	<b>30,442.81</b>	<b>108.8%</b>
<b>Earned revenues</b>				
Donations	3,015.39	0.00	3,015.39	100.0%
Interest Income St Helens Cr Un	0.00	1,300.00	-1,300.00	0.0%
Meeting Room Fees	3,145.00	3,000.00	145.00	104.8%
Income, Library Fines & Fees	5,306.61	7,000.00	-1,693.39	75.8%
Interest- Bank of the West	7.53	0.00	7.53	100.0%
Interest OR State Treasury	1,378.16	0.00	1,378.16	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%
<b>Total Earned revenues</b>	<b>12,852.69</b>	<b>12,600.00</b>	<b>252.69</b>	<b>102.0%</b>
<b>Total Income</b>	<b>389,695.50</b>	<b>359,000.00</b>	<b>30,695.50</b>	<b>108.6%</b>
<b>Gross Profit</b>	<b>389,695.50</b>	<b>359,000.00</b>	<b>30,695.50</b>	<b>108.6%</b>
<b>Expense</b>				
Covid Supplies	0.00	0.00	0.00	0.0%
Dues & Subscription	1,378.09	0.00	1,378.09	100.0%
<b>Materials &amp; Services</b>				
Training	2,359.09	0.00	2,359.09	100.0%
Movies in the Park	477.24	0.00	477.24	100.0%
Advertising	0.00	0.00	0.00	0.0%
Postage & Shipping	747.41	800.00	-52.59	93.4%
Office Equipment and Expenses	77.61			
Bank Service Charges	180.01	4,500.00	-4,319.99	4.0%
Accounting fees	4,200.00	0.00	4,200.00	100.0%
Audit	3,750.00	6,500.00	-2,750.00	57.7%
Books	44,193.37	43,000.00	1,193.37	102.8%
Budget	154.94	500.00	-345.06	31.0%
Computer Expense	5,975.91	8,000.00	-2,024.09	74.7%
Election Fees	1,626.03	3,000.00	-1,373.97	54.2%
Insurance - non-employee	6,112.48	6,500.00	-387.52	94.0%
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
<b>New Programs/Children's Program</b>				
Adult Programs	2,127.15	0.00	2,127.15	100.0%
Ukelele Grant	0.00	0.00	0.00	0.0%
Youth Programs	65.19	0.00	65.19	100.0%
Summer Reading	3,045.51	4,499.00	-1,453.49	67.7%
New Programs/Children's Program - Other	7,226.14	10,000.00	-2,773.86	72.3%
<b>Total New Programs/Children's Program</b>	12,463.99	14,499.00	-2,035.01	86.0%
<b>OCLC</b>	1,914.75	2,500.00	-585.25	76.6%
<b>Other expenses</b>	0.00	250.00	-250.00	0.0%
<b>Periodicals</b>	2,481.55	2,750.00	-268.45	90.2%
<b>Ready to Read Program</b>	475.00	0.00	475.00	100.0%
<b>Rent</b>	1.00	1.00	0.00	100.0%
<b>Service Contracts &amp; Repair</b>	11,525.43	16,000.00	-4,474.57	72.0%
<b>Telephone &amp; telecommunications</b>	2,880.74	4,000.00	-1,119.26	72.0%
<b>Utilities</b>	13,554.69	13,500.00	54.69	100.4%
<b>Workshops, Staff development</b>	0.00	2,000.00	-2,000.00	0.0%
<b>Cleaning &amp; Maintenance</b>	2,625.00	2,000.00	625.00	131.3%
<b>Materials &amp; Supplies</b>				
Supplies	5,974.27	0.00	5,974.27	100.0%
Materials & Supplies - Other	131.12	6,000.00	-5,868.88	2.2%
<b>Total Materials &amp; Supplies</b>	6,105.39	6,000.00	105.39	101.8%
<b>Materials &amp; Services - Other</b>	0.00	0.00	0.00	0.0%
<b>Total Materials &amp; Services</b>	124,547.64	137,500.00	-12,952.36	90.6%
<b>Capital Outlay</b>				
Furniture/Equip/Perm Improve	8,330.69	1,500.00	6,830.69	555.4%
Capital Outlay - Other	0.00	3,000.00	-3,000.00	0.0%
<b>Total Capital Outlay</b>	8,330.69	4,500.00	3,830.69	185.1%
<b>Contingency</b>	0.00	58,000.00	-58,000.00	0.0%
<b>Payroll Expenses</b>				
EFMLA	0.00	0.00	0.00	0.0%
Holiday Pay	3,116.74	0.00	3,116.74	100.0%
Mileage Expense	0.00	0.00	0.00	0.0%
Payroll Expenses - Other	458.09	0.00	458.09	100.0%
<b>Total Payroll Expenses</b>	3,574.83	0.00	3,574.83	100.0%
<b>Salaries &amp; related expenses</b>				
Vacation Pay	6,747.94	0.00	6,747.94	100.0%
Sick Pay	2,086.89	0.00	2,086.89	100.0%
Children Technician	23,933.28	27,000.00	-3,066.72	88.6%
Catalog Technician	24,658.52	0.00	24,658.52	100.0%
Head Librarian	58,916.67	60,000.00	-1,083.33	98.2%
Assistant Librarian	24,879.44	29,000.00	-4,120.56	85.8%
Clerk 1	15,125.31	18,500.00	-3,374.69	81.8%
Clerk 2	15,584.32	17,250.00	-1,665.68	90.3%
Clerk 3	10,485.17	16,500.00	-6,014.83	63.5%
Employee benefits - Health Ins	0.00	100.00	-100.00	0.0%
Pension plan contributions PERS	26,224.63	31,450.00	-5,225.37	83.4%
Payroll taxes, Employer Soc Sec	13,737.98	17,000.00	-3,262.02	80.8%

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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%
<b>Total Salaries &amp; related expenses</b>	222,380.15	217,500.00	4,880.15	102.2%
<b>Total Expense</b>	360,211.40	417,500.00	-57,288.60	86.3%
<b>Net Ordinary Income</b>	29,484.10	-58,500.00	87,984.10	-50.4%
<b>Net Income</b>	<b>29,484.10</b>	<b>-58,500.00</b>	<b>87,984.10</b>	<b>-50.4%</b>