

Scappose Public Library
Financial Reports

Mar-22

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Prepared by: Robin Wilson

~~* Meeting room sales not updated for this month~~

Scappoose Public Library
Profit & Loss
 March 2022

	Mar 22
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	287.91
Property Taxes	6,081.98
Total Contributed support	6,369.89
Earned revenues	
Donations	1,000.00
Meeting Room Fees	385.00
Income, Library Fines & Fees	203.65
Interest- Bank of the West	0.64
Interest OR State Treasury	127.76
Total Earned revenues	1,717.05
Total Income	8,086.94
Gross Profit	8,086.94
Expense	
Materials & Services	
Postage & Shipping	26.83
Bank Service Charges	16.79
Accounting fees	350.00
Books	3,950.00
Computer Expense	5.18
Insurance - non-employee	2.46
New Programs/Children's Program	
Adult Programs	171.25
Summer Reading	201.87
New Programs/Children's Program - Other	303.34
Total New Programs/Children's Program	676.46
Periodicals	69.95
Service Contracts & Repair	2,651.72
Telephone & telecommunications	294.28
Utilities	1,221.62
Cleaning & Maintenance	425.00
Materials & Supplies	
Supplies	803.99
Materials & Supplies - Other	19.48
Total Materials & Supplies	823.47
Total Materials & Services	10,513.76
Payroll Expenses	
Holiday Pay	0.00
Payroll Expenses - Other	24.50
Total Payroll Expenses	24.50
Salaries & related expenses	
Training	190.00
Vacation Pay	576.88
Sick Pay	103.63
Children Technician	1,865.30
Catalog Technician	2,072.11
Head Librarian	5,000.00
Assistant Librarian	2,026.91
Clerk 1	874.78
Clerk 2	1,307.52
Clerk 3	1,068.00

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04/21/22
Cash Basis

Scappoose Public Library
Profit & Loss
March 2022

	<u>Mar 22</u>
Pension plan contributions PERS	2,344.48
Payroll taxes, Employer Soc Sec	1,162.76
Total Salaries & related expenses	<u>18,592.37</u>
Total Expense	<u>29,130.63</u>
Net Ordinary Income	<u>-21,043.69</u>
Net Income	<u><u>-21,043.69</u></u>

Scappoose Public Library
Balance Sheet
As of March 31, 2022

	<u>Mar 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,020.08
INROADS CR UN CHECKING	5,352.61
OR State Treasury Banking Sys	290,280.93
Petty cash	150.00
Total Checking/Savings	<u>310,803.62</u>
Total Current Assets	<u>310,803.62</u>
TOTAL ASSETS	<u>310,803.62</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Inroads CU Cr Card	566.46
Amazon CC	1,023.13
Total Credit Cards	<u>1,589.59</u>
Total Credit Cards	1,589.59
Other Current Liabilities	
Payroll Liabilities	6,685.61
Total Other Current Liabilities	<u>6,685.61</u>
Total Current Liabilities	<u>8,275.20</u>
Total Liabilities	8,275.20
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	129,764.59
Net Income	92,228.53
Total Equity	<u>302,528.42</u>
TOTAL LIABILITIES & EQUITY	<u>310,803.62</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	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	21,150.00	4,000.00	17,150.00	528.8%
Previously Levied Taxes	5,714.53	7,000.00	-1,285.47	81.6%
Royalties	4,200.93	500.00	3,700.93	840.2%
Property Taxes	330,980.21	330,000.00	980.21	100.3%
Total Contributed support	364,041.51	346,400.00	17,641.51	105.1%
Earned revenues				
Donations	2,315.39	0.00	2,315.39	100.0%
Interest Income St Helens Cr Un	0.00	1,300.00	-1,300.00	0.0%
Meeting Room Fees	2,200.00	3,000.00	-800.00	73.3%
Income, Library Fines & Fees	4,034.11	7,000.00	-2,965.89	57.6%
Interest- Bank of the West	5.65	0.00	5.65	100.0%
Interest OR State Treasury	893.76	0.00	893.76	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	9,448.91	12,600.00	-3,151.09	75.0%
Total Income	373,490.42	359,000.00	14,490.42	104.0%
Gross Profit	373,490.42	359,000.00	14,490.42	104.0%
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	636.19	800.00	-163.81	79.5%
Office Equipment and Expenses	77.61			
Bank Service Charges	121.32	4,500.00	-4,378.68	2.7%
Accounting fees	3,500.00	0.00	3,500.00	100.0%
Audit	3,750.00	6,500.00	-2,750.00	57.7%
Books	37,590.57	43,000.00	-5,409.43	87.4%
Budget	108.36	500.00	-391.64	21.7%
Computer Expense	5,790.75	8,000.00	-2,209.25	72.4%
Election Fees	1,626.03	3,000.00	-1,373.97	54.2%
Insurance - non-employee	5,109.56	6,500.00	-1,390.44	78.6%
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	1,453.31	0.00	1,453.31	100.0%
Ukelele Grant	0.00	0.00	0.00	0.0%
Youth Programs	65.19	0.00	65.19	100.0%
Summer Reading	2,494.43	4,499.00	-2,004.57	55.4%
New Programs/Children's Program - Other	6,339.31	10,000.00	-3,660.69	63.4%
Total New Programs/Children's Program	10,352.24	14,499.00	-4,146.76	71.4%
OCLC	1,914.75	2,500.00	-585.25	76.6%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	2,312.60	2,750.00	-437.40	84.1%
Ready to Read Program	475.00			
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	10,491.54	16,000.00	-5,508.46	65.6%
Telephone & telecommunications	2,293.02	4,000.00	-1,706.98	57.3%
Utilities	9,988.04	13,500.00	-3,511.96	74.0%
Workshops, Staff development	0.00	2,000.00	-2,000.00	0.0%
Cleaning & Maintenance	1,725.00	2,000.00	-275.00	86.3%
Materials & Supplies				
Supplies	5,102.82	0.00	5,102.82	100.0%
Materials & Supplies - Other	131.12	6,000.00	-5,868.88	2.2%
Total Materials & Supplies	5,233.94	6,000.00	-766.06	87.2%
Materials & Services - Other	0.00	0.00	0.00	0.0%
Total Materials & Services	103,930.78	137,500.00	-33,569.22	75.6%
Capital Outlay				
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%
Total Capital Outlay	8,330.69	4,500.00	3,830.69	185.1%
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	409.09	0.00	409.09	100.0%
Total Payroll Expenses	3,094.28	0.00	3,094.28	100.0%
Salaries & related expenses				
Training	2,344.09	0.00	2,344.09	100.0%
Vacation Pay	4,860.88	0.00	4,860.88	100.0%
Sick Pay	1,499.08	0.00	1,499.08	100.0%
Children Technician	20,304.05	27,000.00	-6,695.95	75.2%
Catalog Technician	20,640.00	0.00	20,640.00	100.0%
Head Librarian	49,166.67	60,000.00	-10,833.33	81.9%
Assistant Librarian	20,854.64	29,000.00	-8,145.36	71.9%
Clerk 1	12,646.13	18,500.00	-5,853.87	68.4%
Clerk 2	13,081.64	17,250.00	-4,168.36	75.8%
Clerk 3	8,425.93	16,500.00	-8,074.07	51.1%
Employee benefits - Health Ins	0.00	100.00	-100.00	0.0%
Pension plan contributions PERS	24,839.40	31,450.00	-6,610.60	79.0%

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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	12,032.92	17,000.00	-4,967.08	70.8%
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	190,695.43	217,500.00	-26,804.57	87.7%
Total Expense	307,429.27	417,500.00	-110,070.73	73.6%
Net Ordinary Income	66,061.15	-58,500.00	124,561.15	-112.9%
Net Income	66,061.15	-58,500.00	124,561.15	-112.9%