

Scappose Public Library  
Financial Reports

May-22

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

Prepared by: Robin Wilson

\* Meeting room sales not updated for this month

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

	May 22
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Contributed support</b>	
Previously Levied Taxes	454.43
Property Taxes	1,142.04
<b>Total Contributed support</b>	1,596.47
<b>Earned revenues</b>	
Donations	200.00
Meeting Room Fees	270.00
Income, Library Fines & Fees	373.45
Interest- Bank of the West	0.64
Interest OR State Treasury	161.30
<b>Total Earned revenues</b>	1,005.39
<b>Total Income</b>	2,601.86
<b>Gross Profit</b>	2,601.86
<b>Expense</b>	
<b>Materials &amp; Services</b>	
Postage & Shipping	43.70
Bank Service Charges	13.30
Accounting fees	350.00
Books	2,144.39
Budget	46.58
Computer Expense	10.36
Insurance - non-employee	2.46
<b>New Programs/Children's Program</b>	
Adult Programs	112.70
Summer Reading	427.44
New Programs/Children's Program - Other	174.33
<b>Total New Programs/Children's Program</b>	714.47
Periodicals	168.95
Service Contracts & Repair	340.17
Telephone & telecommunications	293.86
Utilities	1,096.43
Cleaning & Maintenance	450.00
<b>Materials &amp; Supplies</b>	
Supplies	692.53
<b>Total Materials &amp; Supplies</b>	692.53
<b>Total Materials &amp; Services</b>	6,367.20
<b>Payroll Expenses</b>	
Holiday Pay	0.00
Payroll Expenses - Other	24.50
<b>Total Payroll Expenses</b>	24.50
<b>Salaries &amp; related expenses</b>	
Vacation Pay	512.72
Sick Pay	519.05
Children Technician	1,646.33
Catalog Technician	1,849.09
Head Librarian	4,750.00
Assistant Librarian	2,134.68
Clerk 1	1,172.74
Clerk 2	1,307.52
Clerk 3	1,068.00

10:26 AM  
06/16/22  
Cash Basis

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

---

	<u>May 22</u>
Pension plan contributions PERS	2,354.72
Payroll taxes, Employer Soc Sec	<u>1,167.66</u>
Total Salaries & related expenses	18,482.51
Total Expense	<u>24,874.21</u>
Net Ordinary Income	<u>-22,272.35</u>
Net Income	<u><u>-22,272.35</u></u>

Scappoose Public Library  
Balance Sheet  
As of May 31, 2022

	<u>May 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,021.34
INROADS CR UN CHECKING	1,526.72
OR State Treasury Banking Sys	245,292.47
Petty cash	150.00
Total Checking/Savings	<u>261,990.53</u>
Total Current Assets	<u>261,990.53</u>
<b>TOTAL ASSETS</b>	<b><u>261,990.53</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	-520.00
Total Accounts Payable	<u>-520.00</u>
Credit Cards	
Credit Cards	
Inroads CU Cr Card	401.32
Amazon CC	1,813.88
Total Credit Cards	<u>2,215.20</u>
Total Credit Cards	2,215.20
Other Current Liabilities	
Payroll Liabilities	3,544.47
Total Other Current Liabilities	<u>3,544.47</u>
Total Current Liabilities	<u>5,239.67</u>
Total Liabilities	5,239.67
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	129,764.59
Net Income	46,450.97
Total Equity	<u>256,750.86</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>261,990.53</u></b>

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

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Contributed support</b>				
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	23,950.00	4,000.00	19,950.00	598.8%
Previously Levied Taxes	6,815.43	7,000.00	-184.57	97.4%
Royalties	4,200.93	500.00	3,700.93	840.2%
Property Taxes	333,585.21	330,000.00	3,585.21	101.1%
<b>Total Contributed support</b>	<b>370,547.41</b>	<b>346,400.00</b>	<b>24,147.41</b>	<b>107.0%</b>
<b>Earned revenues</b>				
Donations	2,515.39	0.00	2,515.39	100.0%
Interest income St Helens Cr Un	0.00	1,300.00	-1,300.00	0.0%
Meeting Room Fees	2,840.00	3,000.00	-160.00	94.7%
Income, Library Fines & Fees	4,843.76	7,000.00	-2,156.24	69.2%
Interest- Bank of the West	6.91	0.00	6.91	100.0%
Interest OR State Treasury	1,199.75	0.00	1,199.75	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>11,405.81</b>	<b>12,600.00</b>	<b>-1,194.19</b>	<b>90.5%</b>
<b>Total Income</b>	<b>381,953.22</b>	<b>359,000.00</b>	<b>22,953.22</b>	<b>106.4%</b>
<b>Gross Profit</b>	<b>381,953.22</b>	<b>359,000.00</b>	<b>22,953.22</b>	<b>106.4%</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>				
Movies in the Park	477.24	0.00	477.24	0.0%
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	0.00	77.61	0.0%
Bank Service Charges	150.48	4,500.00	-4,349.52	3.3%
Accounting fees	3,850.00	0.00	3,850.00	100.0%
Audit	3,750.00	6,500.00	-2,750.00	57.7%
Books	40,173.11	43,000.00	-2,826.89	93.4%
Budget	154.94	500.00	-345.06	31.0%
Computer Expense	5,801.11	8,000.00	-2,198.89	72.5%
Election Fees	1,626.03	3,000.00	-1,373.97	54.2%
Insurance - non-employee	5,114.48	6,500.00	-1,385.52	78.7%
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	3,194.63	4,499.00	-1,304.37	71.0%
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>	12,613.11	14,499.00	-1,885.89	87.0%
<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%
Periodicals	2,481.55	2,750.00	-268.45	90.2%
Ready to Read Program	475.00			
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	11,259.81	16,000.00	-4,740.19	70.4%
Telephone & telecommunications	2,880.74	4,000.00	-1,119.26	72.0%
Utilities	12,273.57	13,500.00	-1,226.43	90.9%
Workshops, Staff development	0.00	2,000.00	-2,000.00	0.0%
Cleaning & Maintenance	2,175.00	2,000.00	175.00	108.8%
<b>Materials &amp; Supplies</b>				
Supplies	5,968.27	0.00	5,968.27	100.0%
Materials & Supplies - Other	131.12	6,000.00	-5,868.88	2.2%
<b>Total Materials &amp; Supplies</b>	6,099.39	6,000.00	99.39	101.7%
<b>Materials &amp; Services - Other</b>	0.00	0.00	0.00	0.0%
<b>Total Materials &amp; Services</b>	114,762.34	137,500.00	-22,737.66	83.5%
<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>				
Training	2,359.09	0.00	2,359.09	100.0%
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	29,777.11	31,450.00	-1,672.89	94.7%

10:27 AM

06/16/22

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	14,481.35	17,000.00	-2,518.65	85.2%
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>	<b>229,035.09</b>	<b>217,500.00</b>	<b>11,535.09</b>	<b>105.3%</b>
<b>Total Expense</b>	<b>357,081.04</b>	<b>417,500.00</b>	<b>-60,418.96</b>	<b>85.5%</b>
<b>Net Ordinary Income</b>	<b>24,872.18</b>	<b>-58,500.00</b>	<b>83,372.18</b>	<b>-42.5%</b>
<b>Net Income</b>	<b>24,872.18</b>	<b>-58,500.00</b>	<b>83,372.18</b>	<b>-42.5%</b>