

Scappose Public Library
Financial Reports

Oct-21

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Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
October 2021

	<u>Oct 21</u>
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	401.10
Taxes Necessary to Balance	287.72
Total Contributed support	688.82
Earned revenues	
Income, Library Fines & Fees	745.94
Interest- Bank of the West	0.64
Interest OR State Treasury	51.02
Total Earned revenues	797.60
Total Income	1,486.42
Gross Profit	1,486.42
Expense	
Dues & Subscription	233.09
Materials & Services	
Postage & Shipping	19.46
Bank Service Charges	11.39
Accounting fees	350.00
Books	3,921.12
Computer Expense	125.18
Insurance - non-employee	3.12
New Programs/Children's Program	
Adult Programs	24.00
New Programs/Children's Program - Other	269.33
Total New Programs/Children's Program	293.33
Periodicals	69.95
Ready to Read Program	475.00
Service Contracts & Repair	1,062.40
Telephone & telecommunications	281.67
Utilities	932.30
Materials & Supplies	
Supplies	287.64
Total Materials & Supplies	287.64
Total Materials & Services	7,832.56

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Cash Basis

Scappoose Public Library
Profit & Loss
October 2021

	<u>Oct 21</u>
Capital Outlay	
Furniture/Equip/Perm Improve	5,073.97
Total Capital Outlay	5,073.97
Payroll Expenses	
Holiday Pay	0.00
Payroll Expenses - Other	40.48
Total Payroll Expenses	40.48
Salaries & related expenses	
Vacation Pay	87.86
Sick Pay	332.70
Children Technician	2,222.15
Catalog Technician	2,209.98
Head Librarian	5,000.00
Assistant Librarian	2,138.83
Clerk 1	1,226.22
Clerk 2	1,307.53
Clerk 3	1,089.04
Pension plan contributions PERS	2,286.27
Payroll taxes, Employer Soc Sec	1,219.33
Total Salaries & related expenses	19,119.91
Total Expense	32,300.01
Net Ordinary Income	-30,813.59
Net Income	-30,813.59

Scappoose Public Library
Balance Sheet
As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,016.97
INROADS CR UN CHECKING	5,262.16
OR State Treasury Banking Sys	105,747.01
Petty cash	150.00
Total Checking/Savings	<u>126,176.14</u>
Total Current Assets	<u>126,176.14</u>
TOTAL ASSETS	<u>126,176.14</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	551.60
Total Accounts Payable	<u>551.60</u>
Credit Cards	
Credit Cards	
Inroads CU Cr Card	734.56
Amazon CC	680.25
Total Credit Cards	<u>1,414.81</u>
Total Credit Cards	1,414.81
Other Current Liabilities	
Payroll Liabilities	3,670.84
Total Other Current Liabilities	<u>3,670.84</u>
Total Current Liabilities	<u>5,637.25</u>
Total Liabilities	5,637.25
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	129,764.59
Net Income	-89,761.00
Total Equity	<u>120,538.89</u>
TOTAL LIABILITIES & EQUITY	<u>126,176.14</u>

Scappoose Public Library
Profit & Loss Budget vs. Actual
 July through October 2021

	Jul - Oct 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributed support				
Covid Grant	0.00	0.00	0.00	0.0%
Ready to Read Grant	-475.00	1,900.00	-2,375.00	-25.0%
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	19,150.00	4,000.00	15,150.00	478.8%
Previously Levied Taxes	2,596.18	7,000.00	-4,403.82	37.1%
Royalties	4,200.93	500.00	3,700.93	840.2%
Taxes Necessary to Balance	4,170.87	330,000.00	-325,829.13	1.3%
Total Contributed support	29,642.98	346,400.00	-316,757.02	8.6%
Earned revenues				
Donations	915.40	0.00	915.40	100.0%
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	2,421.97	7,000.00	-4,578.03	34.6%
Interest- Bank of the West	2.54	0.00	2.54	100.0%
Interest OR State Treasury	286.73	0.00	286.73	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	3,746.64	12,600.00	-8,853.36	29.7%
Total Income	33,389.62	359,000.00	-325,610.38	9.3%
Gross Profit	33,389.62	359,000.00	-325,610.38	9.3%
Expense				
Covid Supplies	0.00	0.00	0.00	0.0%
Dues & Subscription	5,880.86	0.00	5,880.86	100.0%
Materials & Services				
Movies in the Park	167.25			
Advertising	0.00	0.00	0.00	0.0%
Postage & Shipping	108.37	800.00	-691.63	13.5%
Bank Service Charges	40.31	4,500.00	-4,459.69	0.9%
Accounting fees	1,400.00	0.00	1,400.00	100.0%
Audit	0.00	6,500.00	-6,500.00	0.0%
Books	12,755.17	43,000.00	-30,244.83	29.7%
Budget	108.36	500.00	-391.64	21.7%
Computer Expense	1,316.67	8,000.00	-6,683.33	16.5%
Election Fees	1,626.03	3,000.00	-1,373.97	54.2%
Insurance - non-employee	12.48	6,500.00	-6,487.52	0.2%
Landscape Maintenance	0.00	500.00	-500.00	0.0%
Legal fees	147.71	700.00	-552.29	21.1%
New Programs/Children's Program				
Adult Programs	136.10			
Ukelele Grant	0.00	0.00	0.00	0.0%
Youth Programs	0.00	0.00	0.00	0.0%
Summer Reading	2,036.56	4,499.00	-2,462.44	45.3%
New Programs/Children's Program - Other	4,339.40	10,000.00	-5,660.60	43.4%
Total New Programs/Children's Program	6,512.06	14,499.00	-7,986.94	44.9%

Scappoose Public Library Profit & Loss Budget vs. Actual July through October 2021

	Jul - Oct 21	Budget	\$ Over Budget	% of Budget
OCLC	274.49	2,500.00	-2,225.51	11.0%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	1,404.64	2,750.00	-1,345.36	51.1%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	3,489.82	16,000.00	-12,510.18	21.8%
Telephone & telecommunications	847.16	4,000.00	-3,152.84	21.2%
Utilities	4,078.17	13,500.00	-9,421.83	30.2%
Workshops, Staff development	0.00	2,000.00	-2,000.00	0.0%
Cleaning & Maintenance	450.00	2,000.00	-1,550.00	22.5%
Materials & Supplies				
Supplies	1,813.22	0.00	1,813.22	100.0%
Materials & Supplies - Other	0.00	6,000.00	-6,000.00	0.0%
Total Materials & Supplies	1,813.22	6,000.00	-4,186.78	30.2%
Materials & Services - Other	0.00	0.00	0.00	0.0%
Total Materials & Services	36,552.91	137,500.00	-100,947.09	26.6%
Capital Outlay				
Furniture/Equip/Perm Improve	5,085.94	1,500.00	3,585.94	339.1%
Capital Outlay - Other	0.00	3,000.00	-3,000.00	0.0%
Total Capital Outlay	5,085.94	4,500.00	585.94	113.0%
Contingency	0.00	58,000.00	-58,000.00	0.0%
Payroll Expenses				
EFMLA	0.00	0.00	0.00	0.0%
Holiday Pay	334.72	0.00	334.72	100.0%
Mileage Expense	0.00	0.00	0.00	0.0%
Payroll Expenses - Other	106.86	0.00	106.86	100.0%
Total Payroll Expenses	441.58	0.00	441.58	100.0%
Salaries & related expenses				
Training	200.00	0.00	200.00	100.0%
Vacation Pay	1,814.40	0.00	1,814.40	100.0%
Sick Pay	470.22	0.00	470.22	100.0%
Children Technician	8,196.07	27,000.00	-18,803.93	30.4%
Catalog Technician	7,968.09	0.00	7,968.09	100.0%
Head Librarian	19,916.67	60,000.00	-40,083.33	33.2%
Assistant Librarian	8,133.62	29,000.00	-20,866.38	28.0%
Clerk 1	5,502.73	18,500.00	-12,997.27	29.7%
Clerk 2	5,352.28	17,250.00	-11,897.72	31.0%
Clerk 3	2,239.12	16,500.00	-14,260.88	13.6%
Employee benefits - Health Ins	0.00	100.00	-100.00	0.0%
Pension plan contributions PERS	10,716.27	31,450.00	-20,733.73	34.1%
Payroll taxes, Employer Soc Sec	4,679.86	17,000.00	-12,320.14	27.5%

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Cash Basis

Scappoose Public Library
Profit & Loss Budget vs. Actual
July through October 2021

	Jul - Oct 21	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%
Total Salaries & related expenses	75,189.33	217,500.00	-142,310.67	34.6%
Total Expense	123,150.62	417,500.00	-294,349.38	29.5%
Net Ordinary Income	-89,761.00	-58,500.00	-31,261.00	153.4%
Net Income	-89,761.00	-58,500.00	-31,261.00	153.4%