

Scappose Public Library
Financial Reports

Sep-21

| | | | | |
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Prepared by: Robin Wilson

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10/21/21

Cash Basis

Scappoose Public Library

Profit & Loss

September 2021

| | Sep 21 |
|---|----------|
| Ordinary Income/Expense | |
| Income | |
| Contributed support | |
| Library Grants | 3,750.00 |
| Previously Levied Taxes | 399.12 |
| Taxes Necessary to Balance | 412.94 |
| Total Contributed support | 4,562.06 |
| Earned revenues | |
| Donations | 100.00 |
| Income, Library Fines & Fees | 637.67 |
| Interest- Bank of the West | 0.62 |
| Interest OR State Treasury | 66.76 |
| Total Earned revenues | 805.05 |
| Total Income | 5,367.11 |
| Gross Profit | 5,367.11 |
| Expense | |
| Materials & Services | |
| Postage & Shipping | 42.22 |
| Bank Service Charges | 11.48 |
| Accounting fees | 350.00 |
| Books | 2,294.39 |
| Computer Expense | 915.25 |
| Insurance - non-employee | 3.12 |
| New Programs/Children's Program | |
| Adult Programs | 112.10 |
| Summer Reading | 200.00 |
| New Programs/Children's Program - Other | 2,576.98 |
| Total New Programs/Children's Program | 2,889.08 |
| Periodicals | 69.95 |
| Service Contracts & Repair | 1,046.81 |
| Utilities | 1,245.22 |
| Materials & Supplies | |
| Supplies | 585.32 |
| Total Materials & Supplies | 585.32 |
| Total Materials & Services | 9,452.84 |
| Capital Outlay | |
| Furniture/Equip/Perm Improve | 11.97 |
| Total Capital Outlay | 11.97 |
| Payroll Expenses | |
| Holiday Pay | 280.24 |
| Payroll Expenses - Other | 51.75 |
| Total Payroll Expenses | 331.99 |

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Cash Basis

Scappoose Public Library
Profit & Loss
September 2021

| | Sep 21 |
|-----------------------------------|------------|
| Salaries & related expenses | |
| Vacation Pay | 929.43 |
| Sick Pay | 137.52 |
| Children Technician | 2,116.71 |
| Catalog Technician | 2,299.19 |
| Head Librarian | 5,000.00 |
| Assistant Librarian | 1,856.96 |
| Clerk 1 | 836.58 |
| Clerk 2 | 1,487.99 |
| Clerk 3 | 1,150.08 |
| Pension plan contributions PERS | 2,352.27 |
| Payroll taxes, Employer Soc Sec | 1,256.55 |
| Total Salaries & related expenses | 19,423.28 |
| Total Expense | 29,220.08 |
| Net Ordinary Income | -23,852.97 |
| Net Income | -23,852.97 |

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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 |
|----------------------------------|------------------|-------------------|--------------------|--------------|
| 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 | -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 | 2,195.08 | 7,000.00 | -4,804.92 | 31.4% |
| Royalties | 4,200.93 | 500.00 | 3,700.93 | 840.2% |
| Taxes Necessary to Balance | 3,883.15 | 330,000.00 | -326,116.85 | 1.2% |
| Total Contributed support | 28,954.16 | 346,400.00 | -317,445.84 | 8.4% |
| 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 | 1,676.03 | 7,000.00 | -5,323.97 | 23.9% |
| Interest- Bank of the West | 1.90 | 0.00 | 1.90 | 100.0% |
| Interest OR State Treasury | 235.71 | 0.00 | 235.71 | 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 | 2,949.04 | 12,600.00 | -9,650.96 | 23.4% |
| Total Income | 31,903.20 | 359,000.00 | -327,096.80 | 8.9% |
| Gross Profit | 31,903.20 | 359,000.00 | -327,096.80 | 8.9% |
| 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 | 88.91 | 800.00 | -711.09 | 11.1% |
| Bank Service Charges | 28.92 | 4,500.00 | -4,471.08 | 0.6% |
| Accounting fees | 1,400.00 | 0.00 | 1,400.00 | 100.0% |
| Audit | 0.00 | 6,500.00 | -6,500.00 | 0.0% |
| Books | 12,062.57 | 43,000.00 | -30,937.43 | 28.1% |
| 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% |

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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 |
|--|------------------|-------------------|--------------------|---------------|
| New Programs/Children's Program | | | | |
| Adult Programs | 136.10 | 0.00 | 136.10 | 100.0% |
| 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 | 4,124.39 | 10,000.00 | -5,875.61 | 41.2% |
| Total New Programs/Children's Program | 6,297.05 | 14,499.00 | -8,201.95 | 43.4% |
| OCLC | 274.49 | 2,500.00 | -2,225.51 | 11.0% |
| Other expenses | 0.00 | 250.00 | -250.00 | 0.0% |
| Periodicals | 1,334.69 | 2,750.00 | -1,415.31 | 48.5% |
| Rent | 1.00 | 1.00 | 0.00 | 100.0% |
| Service Contracts & Repair | 3,355.82 | 16,000.00 | -12,644.18 | 21.0% |
| Telephone & telecommunications | 565.49 | 4,000.00 | -3,434.51 | 14.1% |
| Utilities | 3,145.87 | 13,500.00 | -10,354.13 | 23.3% |
| 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 | 1,745.87 | 0.00 | 1,745.87 | 100.0% |
| Materials & Supplies - Other | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| Total Materials & Supplies | 1,745.87 | 6,000.00 | -4,254.13 | 29.1% |
| Materials & Services - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Materials & Services | 34,129.18 | 137,500.00 | -103,370.82 | 24.8% |
| Capital Outlay | | | | |
| Furniture/Equip/Perm Improve | 4,931.36 | 1,500.00 | 3,431.36 | 328.8% |
| Capital Outlay - Other | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| Total Capital Outlay | 4,931.36 | 4,500.00 | 431.36 | 109.6% |
| 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 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% |
| Total Salaries & related expenses | 75,189.33 | 217,500.00 | -142,310.67 | 34.6% |
| Total Expense | 120,572.31 | 417,500.00 | -296,927.69 | 28.9% |
| Net Ordinary Income | -88,669.11 | -58,500.00 | -30,169.11 | 151.6% |
| Net Income | -88,669.11 | -58,500.00 | -30,169.11 | 151.6% |

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10/21/21

Cash Basis

Scappoose Public Library
Balance Sheet
 As of September 30, 2021

| | Sep 30, 21 |
|---------------------------------------|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| INROADS SAVINGS | 15,016.33 |
| INROADS CR UN CHECKING | 3,853.48 |
| OR State Treasury Banking Sys | 140,007.27 |
| Petty cash | 150.00 |
| Total Checking/Savings | 159,027.08 |
| Total Current Assets | 159,027.08 |
| TOTAL ASSETS | 159,027.08 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| Accounts payable | -475.00 |
| Total Accounts Payable | -475.00 |
| Credit Cards | |
| Credit Cards | |
| Inroads CU Cr Card | 671.98 |
| Amazon CC | 3,567.23 |
| Total Credit Cards | 4,239.21 |
| Total Credit Cards | 4,239.21 |
| Other Current Liabilities | |
| Payroll Liabilities | 3,910.39 |
| Total Other Current Liabilities | 3,910.39 |
| Total Current Liabilities | 7,674.60 |
| Total Liabilities | 7,674.60 |
| Equity | |
| Opening Bal Equity | 80,535.30 |
| Unrestrict (retained earnings) | 129,764.59 |
| Net Income | -58,947.41 |
| Total Equity | 151,352.48 |
| TOTAL LIABILITIES & EQUITY | 159,027.08 |