

Scappose Public Library
Financial Reports

Apr-20

| | | | | |
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Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
 April 2020

| | Apr 20 |
|--|----------|
| Ordinary Income/Expense | |
| Income | |
| Contributed support | |
| Previously Levied Taxes | 838.28 |
| Taxes Necessary to Balance | 1,355.23 |
| | 2,193.51 |
| Total Contributed support | 2,193.51 |
| Earned revenues | |
| Income, Library Fines & Fees | 251.40 |
| Interest- Bank of the West | 0.62 |
| Interest OR State Treasury | 290.40 |
| | 542.42 |
| Total Earned revenues | 542.42 |
| Total Income | 2,735.93 |
| Gross Profit | 2,735.93 |
| Expense | |
| Materials & Services | |
| Bank Service Charges | 0.70 |
| Accounting fees | 325.00 |
| Books | 2,255.91 |
| Computer Expense | 125.18 |
| Insurance - non-employee | 2.83 |
| New Programs/Children's Program | |
| Youth Programs | 9.93 |
| Summer Reading | 920.25 |
| New Programs/Children's Program - Other | 25.00 |
| | 955.18 |
| Total New Programs/Children's Program | 955.18 |
| Periodicals | 57.00 |
| Service Contracts & Repair | 809.18 |
| Telephone & telecommunications | 279.42 |
| Utilities | 890.92 |
| Cleaning & Maintenance | 64.24 |
| Materials & Supplies | |
| Supplies | 197.33 |
| | 197.33 |
| Total Materials & Supplies | 197.33 |
| Total Materials & Services | 5,962.89 |
| Capital Outlay | |
| Furniture/Equip/Perm Improve | 578.00 |
| | 578.00 |
| Total Capital Outlay | 578.00 |
| Payroll Expenses | |
| EFMLA | 82.32 |
| Holiday Pay | 0.00 |
| Payroll Expenses - Other | 21.00 |
| | 103.32 |
| Total Payroll Expenses | 103.32 |

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Cash Basis

Scappoose Public Library
Profit & Loss
April 2020

| | <u>Apr 20</u> |
|--|--------------------------|
| Salaries & related expenses | |
| Vacation Pay | 0.00 |
| Sick Pay | 2,197.19 |
| Children Technician | 2,041.22 |
| Reference Technician | 2,130.64 |
| Catalog Technician | 917.00 |
| Head Librarian | 4,833.34 |
| Clerk 1 | 1,562.63 |
| Clerk 2 | 676.20 |
| Pension plan contributions PERS | 918.44 |
| Payroll taxes, Employer Soc Sec | 1,126.52 |
| Total Salaries & related expenses | <u>16,403.18</u> |
| Total Expense | <u>23,047.39</u> |
| Net Ordinary Income | <u>-20,311.46</u> |
| Net Income | <u><u>-20,311.46</u></u> |

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Cash Basis

Scappoose Public Library
Balance Sheet
As of April 30, 2020

| | <u>Apr 30, 20</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| INROADS SAVINGS | 15,021.35 |
| INROADS CR UN CHECKING | 1,487.70 |
| OR State Treasury Banking Sys | 191,493.91 |
| Petty cash | 150.00 |
| Total Checking/Savings | <u>208,152.96</u> |
| Total Current Assets | 208,152.96 |
| Other Assets | |
| Property Tax Receivable | 18,899.66 |
| Total Other Assets | <u>18,899.66</u> |
| TOTAL ASSETS | <u><u>227,052.62</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Credit Cards | |
| Credit Cards | |
| Inroads CU Cr Card | 955.92 |
| Amazon CC | 1,294.20 |
| Total Credit Cards | <u>2,250.12</u> |
| Total Credit Cards | 2,250.12 |
| Other Current Liabilities | |
| Direct Deposit Liabilities | 15.39 |
| Payroll Liabilities | 7,311.56 |
| Total Other Current Liabilities | <u>7,326.95</u> |
| Total Current Liabilities | <u>9,577.07</u> |
| Total Liabilities | 9,577.07 |
| Equity | |
| Deferred Revenue | 18,899.66 |
| Opening Bal Equity | 80,535.30 |
| Unrestrict (retained earnings) | 48,328.69 |
| Net Income | 69,711.90 |
| Total Equity | <u>217,475.55</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>227,052.62</u></u> |

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 Cash Basis

Scappoose Public Library
Profit & Loss Budget vs. Actual
 July 2019 through April 2020

| | Jul '19 - Apr 20 | Budget | \$ Over Budget | % of Budget |
|----------------------------------|-------------------|-------------------|------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Contributed support | | | | |
| Friends of Scappoose Library | 0.00 | 0.00 | 0.00 | 0.0% |
| Ready to Read Grant | 781.97 | 0.00 | 781.97 | 100.0% |
| Bequeathed Gifts | 0.00 | 1,250.00 | -1,250.00 | 0.0% |
| Agency (government) grants | 1,900.00 | | | |
| Library Grants | 20,212.58 | 7,610.00 | 12,602.58 | 265.6% |
| Previously Levied Taxes | 10,994.13 | 8,333.32 | 2,660.81 | 131.9% |
| Royalties | 690.84 | 416.68 | 274.16 | 165.8% |
| Taxes Necessary to Balance | 303,865.54 | 275,000.00 | 28,865.54 | 110.5% |
| Contributed support - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Contributed support | 338,445.06 | 292,610.00 | 45,835.06 | 115.7% |
| Earned revenues | | | | |
| Donations | 1,726.00 | 0.00 | 1,726.00 | 100.0% |
| Meeting Room Fees | 2,745.00 | 2,500.00 | 245.00 | 109.8% |
| Income, Library Fines & Fees | 8,925.82 | 5,833.32 | 3,092.50 | 153.0% |
| Interest- Bank of the West | 6.91 | 0.00 | 6.91 | 100.0% |
| Interest OR State Treasury | 3,225.79 | 2,916.68 | 309.11 | 110.6% |
| Miscellaneous revenue | 0.00 | 1,666.68 | -1,666.68 | 0.0% |
| Refunds & Reimbursements | 252.20 | 0.00 | 252.20 | 100.0% |
| Total Earned revenues | 16,881.72 | 12,916.68 | 3,965.04 | 130.7% |
| Total Income | 355,326.78 | 305,526.68 | 49,800.10 | 116.3% |
| Gross Profit | 355,326.78 | 305,526.68 | 49,800.10 | 116.3% |
| Expense | | | | |
| Dues & Subscription | 969.72 | | | |
| Materials & Services | | | | |
| Concerts in the Park | 930.00 | | | |
| Movies in the Park | 2,447.92 | | | |
| Advertising | 143.00 | 0.00 | 143.00 | 100.0% |
| Postage & Shipping | 356.03 | 666.68 | -310.65 | 53.4% |
| Office Equipment and Expenses | 0.00 | 0.00 | 0.00 | 0.0% |
| Bank Service Charges | 173.14 | 0.00 | 173.14 | 100.0% |
| Accounting fees | 3,200.00 | 3,750.00 | -550.00 | 85.3% |
| Audit | 8,190.00 | 5,000.00 | 3,190.00 | 163.8% |
| Books | 30,081.48 | 29,166.68 | 914.80 | 103.1% |
| Budget | 0.00 | 416.68 | -416.68 | 0.0% |
| Computer Expense | 9,227.80 | 7,666.68 | 1,561.12 | 120.4% |
| Election Fees | 2,086.74 | | | |
| Insurance - non-employee | 4,827.32 | 5,416.68 | -589.36 | 89.1% |
| Landscape Maintenance | 0.00 | 416.68 | -416.68 | 0.0% |
| Legal fees | 289.50 | 416.68 | -127.18 | 69.5% |

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 05/18/20
 Cash Basis

Scappoose Public Library Profit & Loss Budget vs. Actual July 2019 through April 2020

| | Jul '19 - Apr 20 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|-------------------|------------------|---------------|
| New Programs/Children's Program | | | | |
| Ukelele Grant | 1,000.00 | | | |
| Youth Programs | 86.12 | | | |
| Winter Reading | 0.00 | 0.00 | 0.00 | 0.0% |
| Summer Reading | 2,790.26 | 3,443.32 | -653.06 | 81.0% |
| New Programs/Children's Program - Other | 1,282.94 | 8,333.32 | -7,050.38 | 15.4% |
| Total New Programs/Children's Program | 5,159.32 | 11,776.64 | -6,617.32 | 43.8% |
| OCLC | 269.10 | 500.00 | -230.90 | 53.8% |
| Other expenses | 0.00 | 208.32 | -208.32 | 0.0% |
| Periodicals | 2,114.19 | 2,291.68 | -177.49 | 92.3% |
| Ready to Read Program | 0.00 | 0.00 | 0.00 | 0.0% |
| Rent | 1.00 | 1.00 | 0.00 | 100.0% |
| Service Contracts & Repair | 18,070.67 | 15,416.68 | 2,653.99 | 117.2% |
| Telephone & telecommunications | 2,769.00 | 2,916.68 | -147.68 | 94.9% |
| Utilities | 11,345.13 | 11,250.00 | 95.13 | 100.8% |
| Volunteer Program | 0.00 | 0.00 | 0.00 | 0.0% |
| Workshops, Staff development | 0.00 | 1,250.00 | -1,250.00 | 0.0% |
| Cleaning & Maintenance | 784.02 | 3,333.32 | -2,549.30 | 23.5% |
| Materials & Supplies | | | | |
| Supplies | 5,188.25 | 0.00 | 5,188.25 | 100.0% |
| Materials & Supplies - Other | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| Total Materials & Supplies | 5,188.25 | 10,000.00 | -4,811.75 | 51.9% |
| Total Materials & Services | 107,653.61 | 111,861.08 | -4,207.47 | 96.2% |
| Capital Outlay | | | | |
| Furniture/Equip/Perm Improve | 3,104.04 | 10,832.50 | -7,728.46 | 28.7% |
| Total Capital Outlay | 3,104.04 | 10,832.50 | -7,728.46 | 28.7% |
| Contingency | 0.00 | 20,833.32 | -20,833.32 | 0.0% |
| Payroll Expenses | | | | |
| EFMLA | 82.32 | | | |
| Holiday Pay | 1,443.31 | | | |
| Mileage Expense | 158.25 | | | |
| Payroll Expenses - Other | 626.96 | 0.00 | 626.96 | 100.0% |
| Total Payroll Expenses | 2,310.84 | 0.00 | 2,310.84 | 100.0% |

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 05/18/20
 Cash Basis

Scappoose Public Library Profit & Loss Budget vs. Actual July 2019 through April 2020

| | Jul '19 - Apr 20 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|-------------------|-------------------|----------------|
| Salaries & related expenses | | | | |
| Training | 883.68 | | | |
| Vacation Pay | 4,735.99 | 0.00 | 4,735.99 | 100.0% |
| Sick Pay | 3,462.09 | 0.00 | 3,462.09 | 100.0% |
| Children Technician | 19,386.39 | 22,500.00 | -3,113.61 | 86.2% |
| Reference Technician | 20,670.58 | 21,666.68 | -996.10 | 95.4% |
| Catalog Technician | 19,979.13 | 23,333.32 | -3,354.19 | 85.6% |
| Bkkpr | 0.00 | 0.00 | 0.00 | 0.0% |
| Head Librarian | 46,159.80 | 48,333.32 | -2,173.52 | 95.5% |
| Clerk 1 | 13,762.93 | 14,750.00 | -987.07 | 93.3% |
| Clerk 2 | 10,213.74 | 14,750.00 | -4,536.26 | 69.2% |
| Clerk 3 | 10,914.03 | 12,083.32 | -1,169.29 | 90.3% |
| Employee benefits - Health Ins | 0.00 | 208.32 | -208.32 | 0.0% |
| Pension plan contributions PERS | 9,591.44 | 11,666.68 | -2,075.24 | 82.2% |
| Payroll taxes, Employer Soc Sec | 11,816.87 | 11,666.68 | 150.19 | 101.3% |
| PR Taxes Employer St Acc Ins | 0.00 | 208.32 | -208.32 | 0.0% |
| PR Taxes Unemployment Ins | 0.00 | 208.32 | -208.32 | 0.0% |
| Wages - Other MTC Trainee | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Extra Pay and Bonus | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Salaries & related expenses | 171,576.67 | 183,374.96 | -11,798.29 | 93.6% |
| Total Expense | 285,614.88 | 326,901.86 | -41,286.98 | 87.4% |
| Net Ordinary Income | 69,711.90 | -21,375.18 | 91,087.08 | -326.1% |
| Net Income | 69,711.90 | -21,375.18 | 91,087.08 | -326.1% |

Scappoose Public Library
Reconciliation Detail
 OR State Treasury Banking Sys, Period Ending 04/30/2020

| Type | Date | Num | Name | Clr | Amount | Balance |
|--|------------|-----|------|-----|------------|------------|
| Beginning Balance | | | | | | 211,010.15 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 4 Items | | | | | | |
| Deposit | 04/01/2020 | | | X | -7,000.00 | -7,000.00 |
| Deposit | 04/15/2020 | | | X | -10,000.00 | -17,000.00 |
| Deposit | 04/28/2020 | | | X | -5,000.00 | -22,000.00 |
| Check | 04/30/2020 | | | X | -0.15 | -22,000.15 |
| Total Checks and Payments | | | | | -22,000.15 | -22,000.15 |
| Deposits and Credits - 5 Items | | | | | | |
| Deposit | 04/30/2020 | | | X | 2.53 | 2.53 |
| Deposit | 04/30/2020 | | | X | 287.87 | 290.40 |
| Deposit | 04/30/2020 | | | X | 416.66 | 707.06 |
| Deposit | 04/30/2020 | | | X | 421.62 | 1,128.68 |
| Deposit | 04/30/2020 | | | X | 1,355.23 | 2,483.91 |
| Total Deposits and Credits | | | | | 2,483.91 | 2,483.91 |
| Total Cleared Transactions | | | | | -19,516.24 | -19,516.24 |
| Cleared Balance | | | | | -19,516.24 | 191,493.91 |
| Register Balance as of 04/30/2020 | | | | | -19,516.24 | 191,493.91 |
| Ending Balance | | | | | -19,516.24 | 191,493.91 |