

Scappose Public Library
Financial Reports

Apr-21

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		Inroads Credit Union Checking		
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		Amazon Credit Card		

Prepared by: Robin Wilson

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05/12/21

Cash Basis

Scappoose Public Library
Profit & Loss
April 2021

	Apr 21
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	521.93
Taxes Necessary to Balance	3,387.60
Total Contributed support	3,909.53
Earned revenues	
Donations	500.00
Income, Library Fines & Fees	512.70
Interest- Bank of the West	0.62
Interest OR State Treasury	116.90
Refunds & Reimbursements	4.95
Total Earned revenues	1,135.17
Total Income	5,044.70
Gross Profit	5,044.70
Expense	
Materials & Services	
Bank Service Charges	3.70
Accounting fees	325.00
Books	1,745.64
Computer Expense	426.25
Insurance - non-employee	3.12
New Programs/Children's Program	-13.07
Service Contracts & Repair	829.74
Telephone & telecommunications	282.19
Utilities	1,081.74
Materials & Supplies	
Supplies	94.19
Total Materials & Supplies	94.19
Total Materials & Services	4,778.50
Payroll Expenses	
Holiday Pay	0.00
Payroll Expenses - Other	17.56
Total Payroll Expenses	17.56
Salaries & related expenses	
Training	200.00
Vacation Pay	140.72
Sick Pay	0.00
Children Technician	2,277.60
Reference Technician	2,421.25
Head Librarian	4,833.34
Clerk 1	2,748.84
Clerk 2	1,360.34
Pension plan contributions PERS	876.49
Payroll taxes, Employer Soc Sec	1,076.59
Total Salaries & related expenses	15,935.17
Total Expense	20,731.23
Net Ordinary Income	-15,686.53
Net Income	-15,686.53

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Cash Basis

Scappoose Public Library
Balance Sheet
As of April 30, 2021

	Apr 30, 21
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,028.87
INROADS CR UN CHECKING	2,650.48
OR State Treasury Banking Sys	229,960.61
Petty cash	150.00
Total Checking/Savings	247,789.96
Total Current Assets	247,789.96
TOTAL ASSETS	247,789.96
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon CC	425.22
Total Credit Cards	425.22
Total Credit Cards	425.22
Other Current Liabilities	
Direct Deposit Liabilities	34.49
Payroll Liabilities	1,857.74
Total Other Current Liabilities	1,892.23
Total Current Liabilities	2,317.45
Total Liabilities	2,317.45
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	95,365.53
Net Income	69,571.68
Total Equity	245,472.51
TOTAL LIABILITIES & EQUITY	247,789.96

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 Cash Basis

Scappoose Public Library Profit & Loss Budget vs. Actual July 2020 through April 2021

	Jul '20 - Apr 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributed support				
Covid Grant	14,166.39			
Friends of Scappoose Library	2,000.00			
Ready to Read Grant	0.00	3,443.30	-3,443.30	0.0%
Bequeathed Gifts	0.00	0.00	0.00	0.0%
Agency (government) grants	4,100.00	0.00	4,100.00	100.0%
Library Grants	500.00	3,333.30	-2,833.30	15.0%
Previously Levied Taxes	9,361.67	5,833.30	3,528.37	160.5%
Royalties	0.00	416.70	-416.70	0.0%
Taxes Necessary to Balance	316,645.84	305,000.00	11,645.84	103.8%
Total Contributed support	346,773.90	318,026.60	28,747.30	109.0%
Earned revenues				
Donations	3,856.00	6,666.70	-2,810.70	57.8%
Meeting Room Fees	-80.00	2,500.00	-2,580.00	-3.2%
Income, Library Fines & Fees	3,540.83	5,833.30	-2,292.47	60.7%
Interest- Bank of the West	6.27	0.00	6.27	100.0%
Interest OR State Treasury	1,283.84	1,875.00	-591.16	68.5%
Miscellaneous revenue	2,582.90	1,666.70	916.20	155.0%
Refunds & Reimbursements	68.02	10,416.70	-10,348.68	0.7%
Earned revenues - Other	260.90			
Total Earned revenues	11,518.76	28,958.40	-17,439.64	39.8%
Total Income	358,292.66	346,985.00	11,307.66	103.3%
Gross Profit	358,292.66	346,985.00	11,307.66	103.3%
Expense				
Covid Supplies	8,078.77			
Dues & Subscription	2,038.70	0.00	2,038.70	100.0%
Materials & Services				
Concerts in the Park	0.00	0.00	0.00	0.0%
Movies in the Park	0.00	0.00	0.00	0.0%
Advertising	0.00	0.00	0.00	0.0%
Postage & Shipping	545.84	666.70	-120.86	81.9%
Bank Service Charges	62.24	208.30	-146.06	29.9%
Accounting fees	3,250.00	3,958.30	-708.30	82.1%
Audit	3,660.00	6,000.00	-2,340.00	61.0%
Books	31,507.99	29,166.70	2,341.29	108.0%
Budget	0.00	500.00	-500.00	0.0%
Computer Expense	5,808.57	6,666.70	-858.13	87.1%
Election Fees	0.00	2,200.00	-2,200.00	0.0%
Insurance - non-employee	4,842.96	5,000.00	-157.04	96.9%
Landscape Maintenance	0.00	500.00	-500.00	0.0%
Legal fees	285.50	625.00	-339.50	45.7%

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 Cash Basis

Scappoose Public Library Profit & Loss Budget vs. Actual July 2020 through April 2021

	Jul '20 - Apr 21	Budget	\$ Over Budget	% of Budget
New Programs/Children's Program				
Adult Programs	135.00			
Ukelele Grant	0.00	0.00	0.00	0.0%
Youth Programs	137.11	0.00	137.11	100.0%
Summer Reading	2,023.07	0.00	2,023.07	100.0%
New Programs/Children's Program - Other	2,415.26	11,250.00	-8,834.74	21.5%
Total New Programs/Children's Program	4,710.44	11,250.00	-6,539.56	41.9%
OCLC	1,877.20	1,800.00	77.20	104.3%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	1,631.94	2,291.70	-659.76	71.2%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	6,986.31	15,166.70	-8,180.39	46.1%
Telephone & telecommunications	2,536.37	2,916.70	-380.33	87.0%
Utilities	10,104.88	10,416.70	-311.82	97.0%
Workshops, Staff development	0.00	1,000.00	-1,000.00	0.0%
Cleaning & Maintenance	2,898.75	1,666.70	1,232.05	173.9%
Materials & Supplies				
Supplies	6,386.25	5,833.30	552.95	109.5%
Materials & Supplies - Other	0.00	0.00	0.00	0.0%
Total Materials & Supplies	6,386.25	5,833.30	552.95	109.5%
Materials & Services - Other	19.78	0.00	19.78	100.0%
Total Materials & Services	87,116.02	108,084.50	-20,968.48	80.6%
Capital Outlay				
Furniture/Equip/Perm Improve	23,029.88	1,666.70	21,363.18	1,381.8%
Capital Outlay - Other	7,190.00			
Total Capital Outlay	30,219.88	1,666.70	28,553.18	1,813.2%
Contingency	0.00	25,000.00	-25,000.00	0.0%
Payroll Expenses				
EFMLA	0.00	0.00	0.00	0.0%
Holiday Pay	2,621.96	0.00	2,621.96	100.0%
Mileage Expense	0.00	0.00	0.00	0.0%
Payroll Expenses - Other	2,453.14	0.00	2,453.14	100.0%
Total Payroll Expenses	5,075.10	0.00	5,075.10	100.0%
Salaries & related expenses				
Training	200.00	0.00	200.00	100.0%
Vacation Pay	3,963.22	0.00	3,963.22	100.0%
Sick Pay	672.61	0.00	672.61	100.0%
Children Technician	19,611.60	22,083.30	-2,471.70	88.8%
Reference Technician	20,936.44	23,333.30	-2,396.86	89.7%
Catalog Technician	4,001.21	22,916.70	-18,915.49	17.5%
Head Librarian	48,333.40	48,333.30	0.10	100.0%
Clerk 1	26,736.22	15,000.00	11,736.22	178.2%
Clerk 2	11,971.47	14,166.70	-2,195.23	84.5%
Clerk 3	0.00	13,333.30	-13,333.30	0.0%
Employee benefits - Health Ins	0.00	250.00	-250.00	0.0%
Pension plan contributions PERS	8,323.87	12,500.00	-4,176.13	66.6%
Payroll taxes, Employer Soc Sec	10,844.36	10,833.30	11.06	100.1%

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Scappoose Public Library Profit & Loss Budget vs. Actual July 2020 through April 2021

	Jul '20 - Apr 21	Budget	\$ Over Budget	% of Budget
PR Taxes Employer St Acc Ins	598.11	250.00	348.11	239.2%
PR Taxes Unemployment Ins	0.00	333.30	-333.30	0.0%
Wages - Other MTC Trainee	0.00	0.00	0.00	0.0%
Total Salaries & related expenses	156,192.51	183,333.20	-27,140.69	85.2%
Total Expense	288,720.98	318,084.40	-29,363.42	90.8%
Net Ordinary Income	69,571.68	28,900.60	40,671.08	240.7%
Net Income	69,571.68	28,900.60	40,671.08	240.7%