

Scappose Public Library
Financial Reports

Dec-20

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Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
 December 2020

	Dec 20
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	196.96
Taxes Necessary to Balance	11,763.05
Total Contributed support	11,960.01
Earned revenues	
Donations	2,356.00
Income, Library Fines & Fees	146.98
Interest- Bank of the West	0.64
Interest OR State Treasury	227.09
Refunds & Reimbursements	17.12
Total Earned revenues	2,747.83
Total Income	14,707.84
Gross Profit	14,707.84
Expense	
Covid Supplies	-783.10
Dues & Subscription	700.00
Materials & Services	
Postage & Shipping	290.48
Bank Service Charges	1.48
Accounting fees	325.00
Books	2,193.68
Computer Expense	524.52
Insurance - non-employee	2.83
New Programs/Children's Program	
Youth Programs	32.84
Summer Reading	1,005.83
New Programs/Children's Program - Other	323.11
Total New Programs/Children's Program	1,361.78
Periodicals	106.95
Service Contracts & Repair	498.46
Utilities	1,111.23
Cleaning & Maintenance	400.00
Materials & Supplies	
Supplies	335.78
Total Materials & Supplies	335.78
Materials & Services - Other	7.99
Total Materials & Services	7,160.18
Capital Outlay	
Furniture/Equip/Perm Improve	394.15
Total Capital Outlay	394.15
Payroll Expenses	
Holiday Pay	475.84
Payroll Expenses - Other	46.11
Total Payroll Expenses	521.95

Scappoose Public Library
Profit & Loss
December 2020

	<u>Dec 20</u>
Salaries & related expenses	
Vacation Pay	93.60
Sick Pay	0.00
Children Technician	1,868.10
Reference Technician	2,165.31
Head Librarian	4,833.34
Clerk 1	2,644.32
Clerk 2	1,191.71
Pension plan contributions PERS	753.16
Payroll taxes, Employer Soc Sec	1,036.91
Total Salaries & related expenses	<u>14,586.45</u>
Total Expense	<u>22,579.63</u>
Net Ordinary Income	<u>-7,871.79</u>
Net Income	<u><u>-7,871.79</u></u>

Scappoose Public Library
Balance Sheet
As of December 31, 2020

	Dec 31, 20
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,026.40
INROADS CR UN CHECKING	8,726.07
OR State Treasury Banking Sys	310,381.35
Petty cash	150.00
Total Checking/Savings	334,283.82
Total Current Assets	334,283.82
TOTAL ASSETS	334,283.82
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	3,068.81
Total Accounts Payable	3,068.81
Credit Cards	
Credit Cards	
Inroads CU Cr Card	-589.43
Amazon CC	1,017.03
Total Credit Cards	427.60
Total Credit Cards	427.60
Other Current Liabilities	
Direct Deposit Liabilities	36.38
Payroll Liabilities	1,431.47
Total Other Current Liabilities	1,467.85
Total Current Liabilities	4,964.26
Total Liabilities	4,964.26
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	95,365.53
Net Income	153,418.73
Total Equity	329,319.56
TOTAL LIABILITIES & EQUITY	334,283.82

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributed support				
Ready to Read Grant	0.00	2,065.98	-2,065.98	0.0%
Bequeathed Gifts	0.00	0.00	0.00	0.0%
Agency (government) grants	1,600.00	0.00	1,600.00	100.0%
Library Grants	500.00	1,999.98	-1,499.98	25.0%
Previously Levied Taxes	6,498.03	3,499.98	2,998.05	185.7%
Royalties	0.00	250.02	-250.02	0.0%
Taxes Necessary to Balance	305,584.87	305,000.00	584.87	100.2%
Total Contributed support	314,182.90	312,815.96	1,366.94	100.4%
Earned revenues				
Donations	3,356.00	4,000.02	-644.02	83.9%
Meeting Room Fees	-80.00	1,500.00	-1,580.00	-5.3%
Income, Library Fines & Fees	2,067.78	3,499.98	-1,432.20	59.1%
Interest- Bank of the West	3.80	0.00	3.80	100.0%
Interest OR State Treasury	680.47	1,125.00	-444.53	60.5%
Miscellaneous revenue	2,131.07	1,000.02	1,131.05	213.1%
Refunds & Reimbursements	63.07	6,250.02	-6,186.95	1.0%
Earned revenues - Other	260.90			
Total Earned revenues	8,483.09	17,375.04	-8,891.95	48.8%
Total Income	322,665.99	330,191.00	-7,525.01	97.7%
Gross Profit	322,665.99	330,191.00	-7,525.01	97.7%
Expense				
Covid Supplies	-5,139.93			
Dues & Subscription	1,888.70	0.00	1,888.70	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%
Postage & Shipping	461.87	400.02	61.85	115.5%
Bank Service Charges	46.98	124.98	-78.00	37.6%
Accounting fees	1,950.00	2,374.98	-424.98	82.1%
Audit	0.00	6,000.00	-6,000.00	0.0%
Books	22,121.14	17,500.02	4,621.12	126.4%
Budget	0.00	500.00	-500.00	0.0%
Computer Expense	4,771.96	4,000.02	771.94	119.3%
Election Fees	0.00	2,200.00	-2,200.00	0.0%
Insurance - non-employee	16.98	3,000.00	-2,983.02	0.6%
Landscape Maintenance	0.00	500.00	-500.00	0.0%
Legal fees	21.50	375.00	-353.50	5.7%

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
New Programs/Children's Program				
Ukelele Grant	0.00	0.00	0.00	0.0%
Youth Programs	137.11	0.00	137.11	100.0%
Summer Reading	1,786.90	0.00	1,786.90	100.0%
New Programs/Children's Program - Other	961.48	6,750.00	-5,788.52	14.2%
Total New Programs/Children's Program	2,885.49	6,750.00	-3,864.51	42.7%
OCLC	269.10	0.00	269.10	100.0%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	1,031.36	1,375.02	-343.66	75.0%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	3,703.20	9,100.02	-5,396.82	40.7%
Telephone & telecommunications	1,411.36	1,750.02	-338.66	80.6%
Utilities	5,474.03	6,250.02	-775.99	87.6%
Workshops, Staff development	0.00	1,000.00	-1,000.00	0.0%
Cleaning & Maintenance	1,603.20	1,000.02	603.18	160.3%
Materials & Supplies				
Supplies	4,318.45	3,499.98	818.47	123.4%
Materials & Supplies - Other	0.00	0.00	0.00	0.0%
Total Materials & Supplies	4,318.45	3,499.98	818.47	123.4%
Materials & Services - Other	19.78			
Total Materials & Services	50,107.40	67,951.10	-17,843.70	73.7%
Capital Outlay				
Furniture/Equip/Perm Improve	22,074.12	1,000.02	21,074.10	2,207.4%
Total Capital Outlay	22,074.12	1,000.02	21,074.10	2,207.4%
Contingency	0.00	15,000.00	-15,000.00	0.0%
Payroll Expenses				
Holiday Pay	1,622.94	0.00	1,622.94	100.0%
Mileage Expense	0.00	0.00	0.00	0.0%
Payroll Expenses - Other	2,317.18	0.00	2,317.18	100.0%
Total Payroll Expenses	3,940.12	0.00	3,940.12	100.0%

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Cash Basis

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
Salaries & related expenses				
Training	0.00	0.00	0.00	0.0%
Vacation Pay	3,105.44	0.00	3,105.44	100.0%
Sick Pay	419.11	0.00	419.11	100.0%
Children Technician	11,913.00	13,249.98	-1,336.98	89.9%
Reference Technician	12,340.19	13,999.98	-1,659.79	88.1%
Catalog Technician	4,001.21	13,750.02	-9,748.81	29.1%
Head Librarian	29,000.04	28,999.98	0.06	100.0%
Clerk 1	16,292.94	9,000.00	7,292.94	181.0%
Clerk 2	7,062.24	8,500.02	-1,437.78	83.1%
Clerk 3	0.00	7,999.98	-7,999.98	0.0%
Employee benefits - Health Ins	0.00	150.00	-150.00	0.0%
Pension plan contributions PERS	4,947.36	7,500.00	-2,552.64	66.0%
Payroll taxes, Employer Soc Sec	6,697.21	6,499.98	197.23	103.0%
PR Taxes Employer St Acc Ins	598.11	150.00	448.11	398.7%
PR Taxes Unemployment Ins	0.00	199.98	-199.98	0.0%
Wages - Other MTC Trainee	0.00	0.00	0.00	0.0%
Total Salaries & related expenses	96,376.85	109,999.92	-13,623.07	87.6%
Total Expense	169,247.26	193,951.04	-24,703.78	87.3%
Net Ordinary Income	153,418.73	136,239.96	17,178.77	112.6%
Net Income	153,418.73	136,239.96	17,178.77	112.6%