

Scappose Public Library  
Financial Reports

Feb-20

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Prepared by: Robin Wilson

Scappoose Public Library  
Profit & Loss  
February 2020

	Feb 20
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Contributed support</b>	
Previously Levied Taxes	829.03
Taxes Necessary to Balance	2,154.99
<b>Total Contributed support</b>	2,984.02
<b>Earned revenues</b>	
Income, Library Fines & Fees	1,584.60
Interest- Bank of the West	0.60
Interest OR State Treasury	448.20
Refunds & Reimbursements	180.92
<b>Total Earned revenues</b>	2,214.32
<b>Total Income</b>	5,198.34
<b>Gross Profit</b>	5,198.34
<b>Expense</b>	
<b>Materials &amp; Services</b>	
Advertising	143.00
Postage & Shipping	21.42
Bank Service Charges	34.49
Accounting fees	325.00
Books	2,398.25
Computer Expense	120.00
Insurance - non-employee	2.83
<b>New Programs/Children's Program</b>	
Youth Programs	2.00
Summer Reading	269.39
New Programs/Children's Program - Other	434.82
<b>Total New Programs/Children's Program</b>	706.21
<b>Service Contracts &amp; Repair</b>	2,996.67
<b>Utilities</b>	1,722.84
<b>Materials &amp; Supplies</b>	
Supplies	604.35
<b>Total Materials &amp; Supplies</b>	604.35
<b>Total Materials &amp; Services</b>	9,075.06
<b>Capital Outlay</b>	
Furniture/Equip/Perm Improve	52.84
<b>Total Capital Outlay</b>	52.84
<b>Payroll Expenses</b>	
Holiday Pay	0.00
Mileage Expense	77.63
Payroll Expenses - Other	203.67
<b>Total Payroll Expenses</b>	281.30

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Cash Basis

**Scappoose Public Library**  
**Profit & Loss**  
**February 2020**

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	<u>Feb 20</u>
<b>Salaries &amp; related expenses</b>	
Training	97.00
Vacation Pay	652.66
Sick Pay	0.00
Children Technician	1,953.30
Reference Technician	2,273.23
Catalog Technician	2,333.06
Head Librarian	4,833.34
Clerk 1	1,208.44
Clerk 2	1,218.19
Clerk 3	970.43
Pension plan contributions PERS	982.12
Payroll taxes, Employer Soc Sec	1,206.19
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<b>Total Salaries &amp; related expenses</b>	<b>17,727.96</b>
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<b>Total Expense</b>	<b>27,137.16</b>
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<b>Net Ordinary Income</b>	<b>-21,938.82</b>
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<b>Net Income</b>	<b>-21,938.82</b>
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Scappoose Public Library  
Balance Sheet  
As of February 29, 2020

	<u>Feb 29, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
INROADS SAVINGS	15,020.09
INROADS CR UN CHECKING	-184.38
OR State Treasury Banking Sys	236,950.27
Petty cash	150.00
<b>Total Checking/Savings</b>	<u>251,935.98</u>
<b>Total Current Assets</b>	<u>251,935.98</u>
<b>Other Assets</b>	
Property Tax Receivable	18,899.66
<b>Total Other Assets</b>	<u>18,899.66</u>
<b>TOTAL ASSETS</b>	<u><u>270,835.64</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
Credit Cards	
Amazon CC	1,322.59
<b>Total Credit Cards</b>	<u>1,322.59</u>
<b>Total Credit Cards</b>	<u>1,322.59</u>
<b>Other Current Liabilities</b>	
Direct Deposit Liabilities	15.39
Payroll Liabilities	7,614.62
<b>Total Other Current Liabilities</b>	<u>7,630.01</u>
<b>Total Current Liabilities</b>	<u>8,952.60</u>
<b>Total Liabilities</b>	<u>8,952.60</u>
<b>Equity</b>	
Deferred Revenue	18,899.66
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	48,328.69
Net Income	114,119.39
<b>Total Equity</b>	<u>261,883.04</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>270,835.64</u></u>

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

	Jul '19 - Feb 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Contributed support</b>				
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	1,000.00	-1,000.00	0.0%
Agency (government) grants	1,900.00			
Library Grants	19,512.58	6,088.00	13,424.58	320.5%
Previously Levied Taxes	9,585.64	6,666.64	2,919.00	143.8%
Royalties	690.84	333.36	357.48	207.2%
Taxes Necessary to Balance	297,418.38	220,000.00	77,418.38	135.2%
Contributed support - Other	0.00	0.00	0.00	0.0%
<b>Total Contributed support</b>	<b>329,889.41</b>	<b>234,088.00</b>	<b>95,801.41</b>	<b>140.9%</b>
<b>Earned revenues</b>				
Donations	1,726.00	0.00	1,726.00	100.0%
Meeting Room Fees	2,900.00	2,000.00	900.00	145.0%
Income, Library Fines & Fees	8,223.77	4,666.64	3,557.13	176.2%
Interest- Bank of the West	5.65	0.00	5.65	100.0%
Interest OR State Treasury	2,537.50	2,333.36	204.14	108.7%
Miscellaneous revenue	0.00	1,333.36	-1,333.36	0.0%
Refunds & Reimbursements	252.20	0.00	252.20	100.0%
<b>Total Earned revenues</b>	<b>15,645.12</b>	<b>10,333.36</b>	<b>5,311.76</b>	<b>151.4%</b>
<b>Total Income</b>	<b>345,534.53</b>	<b>244,421.36</b>	<b>101,113.17</b>	<b>141.4%</b>
<b>Gross Profit</b>	<b>345,534.53</b>	<b>244,421.36</b>	<b>101,113.17</b>	<b>141.4%</b>
<b>Expense</b>				
Dues & Subscription	969.72			
<b>Materials &amp; Services</b>				
Concerts in the Park	930.00			
Movies in the Park	2,447.92			
Advertising	143.00	0.00	143.00	100.0%
Postage & Shipping	319.79	533.36	-213.57	60.0%
Office Equipment and Expenses	0.00	0.00	0.00	0.0%
Bank Service Charges	165.25	0.00	165.25	100.0%
Accounting fees	2,550.00	3,000.00	-450.00	85.0%
Audit	5,850.00	4,000.00	1,850.00	146.3%
Books	25,627.46	23,333.36	2,294.10	109.8%
Budget	0.00	333.36	-333.36	0.0%
Computer Expense	8,473.26	6,133.36	2,339.90	138.2%
Election Fees	2,086.74			
Insurance - non-employee	5,170.16	4,333.36	836.80	119.3%
Landscape Maintenance	0.00	333.36	-333.36	0.0%
Legal fees	289.50	333.36	-43.86	86.8%

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 Cash Basis

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

	Jul '19 - Feb 20	Budget	\$ Over Budget	% of Budget
<b>New Programs/Children's Program</b>				
Ukelele Grant	800.00			
Youth Programs	52.75			
Winter Reading	0.00	0.00	0.00	0.0%
Summer Reading	1,776.37	2,754.64	-978.27	64.5%
New Programs/Children's Program - Other	1,027.39	6,666.64	-5,639.25	15.4%
<b>Total New Programs/Children's Program</b>	<b>3,656.51</b>	<b>9,421.28</b>	<b>-5,764.77</b>	<b>38.8%</b>
OCLC	0.00	400.00	-400.00	0.0%
Other expenses	0.00	166.64	-166.64	0.0%
Periodicals	1,663.10	1,833.36	-170.26	90.7%
Ready to Read Program	0.00	0.00	0.00	0.0%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	10,548.83	12,333.36	-1,784.53	85.5%
Telephone & telecommunications	1,930.08	2,333.36	-403.28	82.7%
Utilities	9,117.48	9,000.00	117.48	101.3%
Volunteer Program	0.00	0.00	0.00	0.0%
Workshops, Staff development	0.00	1,000.00	-1,000.00	0.0%
Cleaning & Maintenance	574.59	2,666.64	-2,092.05	21.5%
<b>Materials &amp; Supplies</b>				
Supplies	4,511.37	0.00	4,511.37	100.0%
Materials & Supplies - Other	0.00	8,000.00	-8,000.00	0.0%
<b>Total Materials &amp; Supplies</b>	<b>4,511.37</b>	<b>8,000.00</b>	<b>-3,488.63</b>	<b>56.4%</b>
<b>Total Materials &amp; Services</b>	<b>86,056.04</b>	<b>89,489.16</b>	<b>-3,433.12</b>	<b>96.2%</b>
<b>Capital Outlay</b>				
Furniture/Equip/Perm Improve	2,336.54	8,666.00	-6,329.46	27.0%
<b>Total Capital Outlay</b>	<b>2,336.54</b>	<b>8,666.00</b>	<b>-6,329.46</b>	<b>27.0%</b>
Contingency	0.00	16,666.64	-16,666.64	0.0%
<b>Payroll Expenses</b>				
Holiday Pay	1,443.31			
Mileage Expense	158.25			
Payroll Expenses - Other	584.96	0.00	584.96	100.0%
<b>Total Payroll Expenses</b>	<b>2,186.52</b>	<b>0.00</b>	<b>2,186.52</b>	<b>100.0%</b>

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 Cash Basis

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

	Jul '19 - Feb 20	Budget	\$ Over Budget	% of Budget
<b>Salaries &amp; related expenses</b>				
Training	883.68			
Vacation Pay	4,735.99	0.00	4,735.99	100.0%
Sick Pay	1,088.78	0.00	1,088.78	100.0%
Children Technician	15,483.61	18,000.00	-2,516.39	86.0%
Reference Technician	16,500.90	17,333.36	-832.46	95.2%
Catalog Technician	16,984.69	18,666.64	-1,681.95	91.0%
Bkkpr	0.00	0.00	0.00	0.0%
Head Librarian	36,493.12	38,666.64	-2,173.52	94.4%
Clerk 1	10,783.52	11,800.00	-1,016.48	91.4%
Clerk 2	8,534.26	11,800.00	-3,265.74	72.3%
Clerk 3	10,914.03	9,666.64	1,247.39	112.9%
Employee benefits - Health Ins	0.00	166.64	-166.64	0.0%
Pension plan contributions PERS	7,820.29	9,333.36	-1,513.07	83.8%
Payroll taxes, Employer Soc Sec	9,643.45	9,333.36	310.09	103.3%
PR Taxes Employer St Acc Ins	0.00	166.64	-166.64	0.0%
PR Taxes Unemployment Ins	0.00	166.64	-166.64	0.0%
Wages - Other MTC Trainee	0.00	1,600.00	-1,600.00	0.0%
Extra Pay and Bonus	0.00	0.00	0.00	0.0%
<b>Total Salaries &amp; related expenses</b>	<b>139,866.32</b>	<b>146,699.92</b>	<b>-6,833.60</b>	<b>95.3%</b>
<b>Total Expense</b>	<b>231,415.14</b>	<b>261,521.72</b>	<b>-30,106.58</b>	<b>88.5%</b>
<b>Net Ordinary Income</b>	<b>114,119.39</b>	<b>-17,100.36</b>	<b>131,219.75</b>	<b>-667.4%</b>
<b>Net Income</b>	<b>114,119.39</b>	<b>-17,100.36</b>	<b>131,219.75</b>	<b>-667.4%</b>