

Scappose Public Library  
Financial Reports

Feb-21

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Prepared by: Robin Wilson

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Cash Basis

Scappoose Public Library  
Profit & Loss  
February 2021

	Feb 21
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	1,464.49
Taxes Necessary to Balance	526.98
Total Contributed support	1,991.47
Earned revenues	
Income, Library Fines & Fees	253.35
Interest OR State Treasury	162.91
Total Earned revenues	416.26
Total Income	2,407.73
Gross Profit	2,407.73
Expense	
Dues & Subscription	150.00
Materials & Services	
Postage & Shipping	19.63
Bank Service Charges	4.63
Accounting fees	325.00
Books	2,356.32
Computer Expense	120.00
Insurance - non-employee	5,165.12
Legal fees	117.00
New Programs/Children's Program	245.82
Periodicals	57.00
Service Contracts & Repair	1,525.02
Telephone & telecommunications	280.94
Utilities	1,148.48
Cleaning & Maintenance	461.92
Materials & Supplies	
Supplies	101.27
Total Materials & Supplies	101.27
Total Materials & Services	11,928.15
Capital Outlay	
Furniture/Equip/Perm Improve	905.76
Capital Outlay - Other	7,190.00
Total Capital Outlay	8,095.76
Payroll Expenses	
Holiday Pay	130.00
Payroll Expenses - Other	38.98
Total Payroll Expenses	168.98
Salaries & related expenses	
Vacation Pay	346.56
Sick Pay	253.50
Children Technician	1,723.80
Reference Technician	1,937.81
Head Librarian	4,833.34
Clerk 1	2,403.00
Clerk 2	1,142.99

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**Scappoose Public Library**  
**Profit & Loss**  
February 2021

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	<u>Feb 21</u>
Pension plan contributions PERS	812.24
Payroll taxes, Employer Soc Sec	<u>997.15</u>
Total Salaries & related expenses	<u>14,450.39</u>
Total Expense	<u>34,793.28</u>
Net Ordinary Income	<u>-32,385.55</u>
Net Income	<u><u>-32,385.55</u></u>

Scappoose Public Library  
Balance Sheet  
As of February 28, 2021

	Feb 28, 21
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,027.04
INROADS CR UN CHECKING	2,723.57
OR State Treasury Banking Sys	259,435.76
Petty cash	150.00
Total Checking/Savings	<u>277,336.37</u>
Total Current Assets	<u>277,336.37</u>
<b>TOTAL ASSETS</b>	<u><u>277,336.37</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	558.67
Total Accounts Payable	<u>558.67</u>
Credit Cards	
Credit Cards	
Inroads CU Cr Card	581.17
Amazon CC	1,061.27
Total Credit Cards	<u>1,642.44</u>
Total Credit Cards	1,642.44
Other Current Liabilities	
Direct Deposit Liabilities	36.38
Payroll Liabilities	1,358.78
Total Other Current Liabilities	<u>1,395.16</u>
Total Current Liabilities	<u>3,596.27</u>
Total Liabilities	3,596.27
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	95,365.53
Net Income	97,839.27
Total Equity	<u>273,740.10</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>277,336.37</u></u>

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

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Contributed support</b>				
Ready to Read Grant	0.00	4,132.00	-4,132.00	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	4,000.00	-3,500.00	12.5%
Previously Levied Taxes	8,560.68	7,000.00	1,560.68	122.3%
Royalties	0.00	500.00	-500.00	0.0%
Taxes Necessary to Balance	309,218.29	305,000.00	4,218.29	101.4%
<b>Total Contributed support</b>	319,878.97	320,632.00	-753.03	99.8%
<b>Earned revenues</b>				
Donations	3,356.00	8,000.00	-4,644.00	42.0%
Meeting Room Fees	-80.00	3,000.00	-3,080.00	-2.7%
Income, Library Fines & Fees	2,523.33	7,000.00	-4,476.67	36.0%
Interest- Bank of the West	4.44	0.00	4.44	100.0%
Interest OR State Treasury	1,039.11	2,250.00	-1,210.89	46.2%
Miscellaneous revenue	2,131.07	2,000.00	131.07	106.6%
Refunds & Reimbursements	63.07	12,500.00	-12,436.93	0.5%
Earned revenues - Other	260.90			
<b>Total Earned revenues</b>	9,297.92	34,750.00	-25,452.08	26.8%
<b>Total Income</b>	329,176.89	355,382.00	-26,205.11	92.6%
<b>Gross Profit</b>	329,176.89	355,382.00	-26,205.11	92.6%
<b>Expense</b>				
Covid Supplies	-5,003.95			
Dues & Subscription	2,038.70	0.00	2,038.70	100.0%
<b>Materials &amp; Services</b>				
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	523.84	800.00	-276.16	65.5%
Bank Service Charges	54.10	250.00	-195.90	21.6%
Accounting fees	2,600.00	4,750.00	-2,150.00	54.7%
Audit	3,660.00	6,000.00	-2,340.00	61.0%
Books	26,791.76	35,000.00	-8,208.24	76.5%
Budget	0.00	500.00	-500.00	0.0%
Computer Expense	5,257.14	8,000.00	-2,742.86	65.7%
Election Fees	0.00	2,200.00	-2,200.00	0.0%
Insurance - non-employee	5,188.34	6,000.00	-811.66	86.5%
Landscape Maintenance	0.00	500.00	-500.00	0.0%
Legal fees	285.50	750.00	-464.50	38.1%

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

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
<b>New Programs/Children's Program</b>				
Ukelele Grant	0.00	0.00	0.00	0.0%
Youth Programs	137.11	0.00	137.11	100.0%
Summer Reading	1,801.90	0.00	1,801.90	100.0%
New Programs/Children's Program - Other	1,797.72	13,500.00	-11,702.28	13.3%
<b>Total New Programs/Children's Program</b>	3,736.73	13,500.00	-9,763.27	27.7%
<b>OCLC</b>	1,877.20	1,800.00	77.20	104.3%
<b>Other expenses</b>	0.00	250.00	-250.00	0.0%
<b>Periodicals</b>	1,145.36	2,750.00	-1,604.64	41.6%
<b>Rent</b>	1.00	1.00	0.00	100.0%
<b>Service Contracts &amp; Repair</b>	5,753.94	18,200.00	-12,446.06	31.6%
<b>Telephone &amp; telecommunications</b>	1,973.24	3,500.00	-1,526.76	56.4%
<b>Utilities</b>	7,822.92	12,500.00	-4,677.08	62.6%
<b>Workshops, Staff development</b>	0.00	1,000.00	-1,000.00	0.0%
<b>Cleaning &amp; Maintenance</b>	2,548.75	2,000.00	548.75	127.4%
<b>Materials &amp; Supplies</b>				
Supplies	4,741.32	7,000.00	-2,258.68	67.7%
Materials & Supplies - Other	0.00	0.00	0.00	0.0%
<b>Total Materials &amp; Supplies</b>	4,741.32	7,000.00	-2,258.68	67.7%
<b>Materials &amp; Services - Other</b>	19.78	0.00	19.78	100.0%
<b>Total Materials &amp; Services</b>	73,980.92	127,251.00	-53,270.08	58.1%
<b>Capital Outlay</b>				
Furniture/Equip/Perm Improve	23,029.88	2,000.00	21,029.88	1,151.5%
Capital Outlay - Other	7,190.00			
<b>Total Capital Outlay</b>	30,219.88	2,000.00	28,219.88	1,511.0%
<b>Contingency</b>	0.00	30,000.00	-30,000.00	0.0%
<b>Payroll Expenses</b>				
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	2,435.58	0.00	2,435.58	100.0%
<b>Total Payroll Expenses</b>	5,057.54	0.00	5,057.54	100.0%

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 Cash Basis

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

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
<b>Salaries &amp; related expenses</b>				
Training	0.00	0.00	0.00	0.0%
Vacation Pay	3,822.50	0.00	3,822.50	100.0%
Sick Pay	672.61	0.00	672.61	100.0%
Children Technician	17,334.00	26,500.00	-9,166.00	65.4%
Reference Technician	18,515.19	28,000.00	-9,484.81	66.1%
Catalog Technician	4,001.21	27,500.00	-23,498.79	14.5%
Head Librarian	43,500.06	58,000.00	-14,499.94	75.0%
Clerk 1	23,987.38	18,000.00	5,987.38	133.3%
Clerk 2	10,611.13	17,000.00	-6,388.87	62.4%
Clerk 3	0.00	16,000.00	-16,000.00	0.0%
Employee benefits - Health Ins	0.00	300.00	-300.00	0.0%
Pension plan contributions PERS	7,447.39	15,000.00	-7,552.61	49.6%
Payroll taxes, Employer Soc Sec	9,767.77	13,000.00	-3,232.23	75.1%
PR Taxes Employer St Acc Ins	598.11	300.00	298.11	199.4%
PR Taxes Unemployment Ins	0.00	400.00	-400.00	0.0%
Wages - Other MTC Trainee	0.00	0.00	0.00	0.0%
<b>Total Salaries &amp; related expenses</b>	<b>140,257.35</b>	<b>220,000.00</b>	<b>-79,742.65</b>	<b>63.8%</b>
<b>Total Expense</b>	<b>246,550.44</b>	<b>379,251.00</b>	<b>-132,700.56</b>	<b>65.0%</b>
<b>Net Ordinary Income</b>	<b>82,626.45</b>	<b>-23,869.00</b>	<b>106,495.45</b>	<b>-346.2%</b>
<b>Net Income</b>	<b>82,626.45</b>	<b>-23,869.00</b>	<b>106,495.45</b>	<b>-346.2%</b>