

Scappose Public Library  
Financial Reports

Jan-20

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Prepared by: Robin Wilson

Scappoose Public Library  
Profit & Loss  
January 2020

	<u>Jan 20</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Contributed support	
Previously Levied Taxes	423.72
Taxes Necessary to Balance	2,421.47
<b>Total Contributed support</b>	<u>2,845.19</u>
<b>Earned revenues</b>	
Meeting Room Fees	-50.00
Income, Library Fines & Fees	1,397.75
Interest- Bank of the West	0.64
Interest OR State Treasury	516.46
<b>Total Earned revenues</b>	<u>1,864.85</u>
<b>Total Income</b>	<u>4,710.04</u>
<b>Gross Profit</b>	4,710.04
<b>Expense</b>	
<b>Materials &amp; Services</b>	
Postage & Shipping	127.10
Bank Service Charges	16.34
Accounting fees	325.00
Books	2,817.61
Computer Expense	190.36
Insurance - non-employee	4,557.83
<b>New Programs/Children's Program</b>	
Ukelele Grant	400.00
Summer Reading	200.49
New Programs/Children's Program - Other	140.25
<b>Total New Programs/Children's Program</b>	<u>740.74</u>
Periodicals	-20.49
Service Contracts & Repair	941.99
Telephone & telecommunications	279.75
Utilities	1,362.85
<b>Materials &amp; Supplies</b>	
Supplies	353.49
<b>Total Materials &amp; Supplies</b>	<u>353.49</u>
<b>Total Materials &amp; Services</b>	11,692.57
<b>Capital Outlay</b>	
Furniture/Equip/Perm Improve	1,704.26
<b>Total Capital Outlay</b>	<u>1,704.26</u>
<b>Payroll Expenses</b>	
Holiday Pay	888.13
Payroll Expenses - Other	34.48
<b>Total Payroll Expenses</b>	<u>922.61</u>

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02/14/20  
Cash Basis

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

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	<u>Jan 20</u>
<b>Salaries &amp; related expenses</b>	
Vacation Pay	699.84
Sick Pay	175.13
Children Technician	1,525.18
Reference Technician	1,998.75
Catalog Technician	2,081.50
Head Librarian	4,833.34
Clerk 1	1,416.78
Clerk 2	994.57
Clerk 3	1,263.26
Pension plan contributions PERS	1,009.73
Payroll taxes, Employer Soc Sec	1,243.89
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<b>Total Salaries &amp; related expenses</b>	<b>17,241.97</b>
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<b>Total Expense</b>	<b>31,561.41</b>
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<b>Net Ordinary Income</b>	<b>-26,851.37</b>
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<b>Net Income</b>	<b>-26,851.37</b>
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Scappoose Public Library  
Balance Sheet  
As of January 31, 2020

	Jan 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
INROADS SAVINGS	15,019.49
INROADS CR UN CHECKING	3,762.74
OR State Treasury Banking Sys	258,518.20
Petty cash	150.00
<b>Total Checking/Savings</b>	<u>277,450.43</u>
<b>Total Current Assets</b>	277,450.43
<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>296,350.09</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts payable	709.13
<b>Total Accounts Payable</b>	709.13
<b>Credit Cards</b>	
Credit Cards	
Inroads CU Cr Card	880.26
Amazon CC	1,117.29
<b>Total Credit Cards</b>	<u>1,997.55</u>
<b>Total Credit Cards</b>	1,997.55
<b>Other Current Liabilities</b>	
Direct Deposit Liabilities	15.39
Payroll Liabilities	9,761.78
<b>Total Other Current Liabilities</b>	<u>9,777.17</u>
<b>Total Current Liabilities</b>	<u>12,483.85</u>
<b>Total Liabilities</b>	12,483.85
<b>Equity</b>	
Deferred Revenue	18,899.66
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	48,328.69
Net Income	136,102.59
<b>Total Equity</b>	<u>283,866.24</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>296,350.09</u></u>

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Cash Basis

## Scappoose Public Library Profit & Loss Budget Performance July 2019 through January 2020

	Jul '19 - Jan 20	Budget	Jul '19 - Jan 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Contributed support</b>					
Friends of Scappoose Library	0.00	0.00	0.00	0.00	0.00
Ready to Read Grant	781.97	0.00	781.97	0.00	0.00
Bequeathed Gifts	0.00	875.00	0.00	875.00	1,500.00
Agency (government) grants	1,900.00		1,900.00		
Library Grants	19,512.58	5,327.00	19,512.58	5,327.00	9,132.00
Previously Levied Taxes	8,756.61	5,833.31	8,756.61	5,833.31	10,000.00
Royalties	690.84	291.69	690.84	291.69	500.00
Taxes Necessary to Balance	295,263.39	192,500.00	295,263.39	192,500.00	330,000.00
Contributed support - Other	0.00	0.00	0.00	0.00	0.00
<b>Total Contributed support</b>	<b>326,905.39</b>	<b>204,827.00</b>	<b>326,905.39</b>	<b>204,827.00</b>	<b>351,132.00</b>
<b>Earned revenues</b>					
Donations	1,726.00	0.00	1,726.00	0.00	0.00
Meeting Room Fees	-750.00	1,750.00	-750.00	1,750.00	3,000.00
Income, Library Fines & Fees	10,289.17	4,083.31	10,289.17	4,083.31	7,000.00
Interest- Bank of the West	5.05	0.00	5.05	0.00	0.00
Interest OR State Treasury	2,089.30	2,041.69	2,089.30	2,041.69	3,500.00
Miscellaneous revenue	0.00	1,166.69	0.00	1,166.69	2,000.00
Refunds & Reimbursements	71.28	0.00	71.28	0.00	0.00
<b>Total Earned revenues</b>	<b>13,430.80</b>	<b>9,041.69</b>	<b>13,430.80</b>	<b>9,041.69</b>	<b>15,500.00</b>
<b>Total Income</b>	<b>340,336.19</b>	<b>213,868.69</b>	<b>340,336.19</b>	<b>213,868.69</b>	<b>366,632.00</b>
<b>Gross Profit</b>	<b>340,336.19</b>	<b>213,868.69</b>	<b>340,336.19</b>	<b>213,868.69</b>	<b>366,632.00</b>
<b>Expense</b>					
<b>Dues &amp; Subscription</b>	<b>969.72</b>		<b>969.72</b>		
<b>Materials &amp; Services</b>					
Concerts in the Park	930.00		930.00		
Movies in the Park	2,447.92		2,447.92		
Advertising	0.00	0.00	0.00	0.00	0.00
Postage & Shipping	298.37	466.69	298.37	466.69	800.00
Office Equipment and Expenses	0.00	0.00	0.00	0.00	0.00
Bank Service Charges	130.76	0.00	130.76	0.00	0.00
Accounting fees	2,225.00	2,625.00	2,225.00	2,625.00	4,500.00
Audit	5,850.00	3,500.00	5,850.00	3,500.00	6,000.00
Books	23,184.83	20,416.69	23,184.83	20,416.69	35,000.00
Budget	0.00	291.69	0.00	291.69	500.00
Computer Expense	8,353.26	5,366.69	8,353.26	5,366.69	9,200.00
Election Fees	2,086.74		2,086.74		
Insurance - non-employee	5,167.33	3,791.69	5,167.33	3,791.69	6,500.00
Landscape Maintenance	0.00	291.69	0.00	291.69	500.00
Legal fees	289.50	291.69	289.50	291.69	500.00
<b>New Programs/Children's Program</b>					
Ukelele Grant	800.00		800.00		
Youth Programs	50.75		50.75		
Winter Reading	0.00	0.00	0.00	0.00	0.00
Summer Reading	1,506.98	2,410.31	1,506.98	2,410.31	4,132.00
New Programs/Children's Program - Other	592.57	5,833.31	592.57	5,833.31	10,000.00
<b>Total New Programs/Children's Program</b>	<b>2,950.30</b>	<b>8,243.62</b>	<b>2,950.30</b>	<b>8,243.62</b>	<b>14,132.00</b>

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Cash Basis

## Scappoose Public Library Profit & Loss Budget Performance July 2019 through January 2020

	Jul '19 - Jan 20	Budget	Jul '19 - Jan 20	YTD Budget	Annual Budget
OCLC	0.00	350.00	0.00	350.00	600.00
Other expenses	0.00	145.81	0.00	145.81	250.00
Periodicals	1,663.10	1,604.19	1,663.10	1,604.19	2,750.00
Ready to Read Program	0.00	0.00	0.00	0.00	0.00
Rent	1.00	1.00	1.00	1.00	1.00
Service Contracts & Repair	7,555.83	10,791.69	7,555.83	10,791.69	18,500.00
Telephone & telecommunications	1,930.08	2,041.69	1,930.08	2,041.69	3,500.00
Utilities	7,394.64	7,875.00	7,394.64	7,875.00	13,500.00
Volunteer Program	0.00	0.00	0.00	0.00	0.00
Workshops, Staff development	0.00	875.00	0.00	875.00	1,500.00
Cleaning & Maintenance	574.59	2,333.31	574.59	2,333.31	4,000.00
Materials & Supplies					
Supplies	3,903.35	0.00	3,903.35	0.00	0.00
Materials & Supplies - Other	0.00	7,000.00	0.00	7,000.00	12,000.00
<b>Total Materials &amp; Supplies</b>	<b>3,903.35</b>	<b>7,000.00</b>	<b>3,903.35</b>	<b>7,000.00</b>	<b>12,000.00</b>
<b>Total Materials &amp; Services</b>	<b>76,936.60</b>	<b>78,303.14</b>	<b>76,936.60</b>	<b>78,303.14</b>	<b>134,233.00</b>
Capital Outlay					
Furniture/Equip/Perm Improve	2,283.70	7,582.75	2,283.70	7,582.75	12,999.00
<b>Total Capital Outlay</b>	<b>2,283.70</b>	<b>7,582.75</b>	<b>2,283.70</b>	<b>7,582.75</b>	<b>12,999.00</b>
Contingency	0.00	14,583.31	0.00	14,583.31	25,000.00
Payroll Expenses					
Holiday Pay	1,443.31	0.00	1,443.31	0.00	0.00
Mileage Expense	80.62	0.00	80.62	0.00	0.00
Payroll Expenses - Other	381.29	0.00	381.29	0.00	0.00
<b>Total Payroll Expenses</b>	<b>1,905.22</b>	<b>0.00</b>	<b>1,905.22</b>	<b>0.00</b>	<b>0.00</b>
Salaries & related expenses					
Training	786.68	0.00	786.68	0.00	0.00
Vacation Pay	4,083.33	0.00	4,083.33	0.00	0.00
Sick Pay	1,088.78	0.00	1,088.78	0.00	0.00
Children Technician	13,530.31	15,750.00	13,530.31	15,750.00	27,000.00
Reference Technician	14,227.67	15,166.69	14,227.67	15,166.69	28,000.00
Catalog Technician	14,651.63	16,333.31	14,651.63	16,333.31	28,000.00
Bkkpr	0.00	0.00	0.00	0.00	0.00
Head Librarian	31,659.78	33,833.31	31,659.78	33,833.31	58,000.00
Clerk 1	9,575.08	10,325.00	9,575.08	10,325.00	17,700.00
Clerk 2	7,316.07	10,325.00	7,316.07	10,325.00	17,700.00
Clerk 3	9,943.60	8,458.31	9,943.60	8,458.31	14,500.00
Employee benefits - Health Ins	0.00	145.81	0.00	145.81	250.00
Pension plan contributions PERS	6,838.17	8,166.69	6,838.17	8,166.69	14,000.00
Payroll taxes, Employer Soc Sec	8,437.26	8,166.69	8,437.26	8,166.69	14,000.00
PR Taxes Employer St Acc Ins	0.00	145.81	0.00	145.81	250.00
PR Taxes Unemployment Ins	0.00	145.81	0.00	145.81	250.00
Wages - Other MTC Trainee	0.00	1,400.00	0.00	1,400.00	2,400.00
Extra Pay and Bonus	0.00	0.00	0.00	0.00	0.00
<b>Total Salaries &amp; related expenses</b>	<b>122,138.36</b>	<b>128,362.43</b>	<b>122,138.36</b>	<b>128,362.43</b>	<b>220,050.00</b>
<b>Total Expense</b>	<b>204,233.60</b>	<b>228,831.63</b>	<b>204,233.60</b>	<b>228,831.63</b>	<b>392,282.00</b>
<b>Net Ordinary Income</b>	<b>136,102.59</b>	<b>-14,962.94</b>	<b>136,102.59</b>	<b>-14,962.94</b>	<b>-25,650.00</b>
<b>Net Income</b>	<b>136,102.59</b>	<b>-14,962.94</b>	<b>136,102.59</b>	<b>-14,962.94</b>	<b>-25,650.00</b>

## Scappoose Public Library Reconciliation Detail

OR State Treasury Banking Sys, Period Ending 01/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						282,156.70
<b>Cleared Transactions</b>						
<b>Checks and Payments - 4 Items</b>						
Transfer	01/02/2020			X	-5,000.00	-5,000.00
Transfer	01/16/2020			X	-15,000.00	-20,000.00
Transfer	01/21/2020			X	-7,000.00	-27,000.00
Check	01/31/2020			X	-0.15	-27,000.15
<b>Total Checks and Payments</b>					-27,000.15	-27,000.15
<b>Deposits and Credits - 2 Items</b>						
Deposit	01/21/2020			X	2,848.82	2,848.82
Deposit	01/31/2020			X	512.83	3,361.65
<b>Total Deposits and Credits</b>					3,361.65	3,361.65
<b>Total Cleared Transactions</b>					-23,638.50	-23,638.50
<b>Cleared Balance</b>					-23,638.50	258,518.20
<b>Register Balance as of 01/31/2020</b>					-23,638.50	258,518.20
<b>Ending Balance</b>					-23,638.50	258,518.20