

Scappose Public Library
Financial Reports

Jan-21

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Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
January 2021

	Jan 21
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	598.16
Taxes Necessary to Balance	3,106.44
Total Contributed support	3,704.60
Earned revenues	
Income, Library Fines & Fees	312.40
Interest- Bank of the West	0.64
Interest OR State Treasury	195.73
Total Earned revenues	508.77
Total Income	4,213.37
Gross Profit	4,213.37
Expense	
Covid Supplies	135.98
Materials & Services	
Postage & Shipping	42.34
Bank Service Charges	2.49
Accounting fees	325.00
Audit	3,660.00
Books	2,154.76
Computer Expense	360.00
Insurance - non-employee	3.12
Legal fees	147.00
New Programs/Children's Program	497.44
OCLC	1,608.10
Periodicals	57.00
Service Contracts & Repair	262.86
Telephone & telecommunications	280.94
Utilities	1,200.41
Cleaning & Maintenance	483.63
Materials & Supplies	
Supplies	286.70
Total Materials & Supplies	286.70
Total Materials & Services	11,371.79
Capital Outlay	
Furniture/Equip/Perm Improve	50.00
Total Capital Outlay	50.00
Payroll Expenses	
Holiday Pay	869.02
Payroll Expenses - Other	21.00
Total Payroll Expenses	890.02
Salaries & related expenses	
Vacation Pay	370.50
Sick Pay	0.00
Children Technician	1,700.40
Reference Technician	2,153.13
Head Librarian	4,833.34
Clerk 1	2,566.49
Clerk 2	1,274.15

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02/17/21
Cash Basis

Scappoose Public Library
Profit & Loss
January 2021

	<u>Jan 21</u>
Pension plan contributions PERS	875.55
Payroll taxes, Employer Soc Sec	<u>1,075.73</u>
Total Salaries & related expenses	<u>14,849.29</u>
Total Expense	<u>27,297.08</u>
Net Ordinary Income	<u>-23,083.71</u>
Net Income	<u><u>-23,083.71</u></u>

Scappoose Public Library
Balance Sheet
As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,027.04
INROADS CR UN CHECKING	1,746.36
OR State Treasury Banking Sys	293,281.53
Petty cash	150.00
Total Checking/Savings	<u>310,204.93</u>
Total Current Assets	<u>310,204.93</u>
TOTAL ASSETS	<u>310,204.93</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Inroads CU Cr Card	682.96
Amazon CC	1,433.72
Total Credit Cards	<u>2,116.68</u>
Total Credit Cards	2,116.68
Other Current Liabilities	
Direct Deposit Liabilities	36.38
Payroll Liabilities	1,816.02
Total Other Current Liabilities	<u>1,852.40</u>
Total Current Liabilities	<u>3,969.08</u>
Total Liabilities	3,969.08
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	95,365.53
Net Income	130,335.02
Total Equity	<u>306,235.85</u>
TOTAL LIABILITIES & EQUITY	<u>310,204.93</u>

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

	Jul '20 - Jan 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributed support				
Ready to Read Grant	0.00	2,410.31	-2,410.31	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	8,274.34	2,333.31	5,941.03	354.6%
Previously Levied Taxes	7,096.19	4,083.31	3,012.88	173.8%
Royalties	0.00	291.69	-291.69	0.0%
Taxes Necessary to Balance	308,691.31	305,000.00	3,691.31	101.2%
Total Contributed support	325,661.84	314,118.62	11,543.22	103.7%
Earned revenues				
Donations	3,356.00	4,666.69	-1,310.69	71.9%
Meeting Room Fees	-80.00	1,750.00	-1,830.00	-4.6%
Income, Library Fines & Fees	2,380.18	4,083.31	-1,703.13	58.3%
Interest- Bank of the West	4.44	0.00	4.44	100.0%
Interest OR State Treasury	876.20	1,312.50	-436.30	66.8%
Miscellaneous revenue	2,131.07	1,166.69	964.38	182.7%
Refunds & Reimbursements	63.07	7,291.69	-7,228.62	0.9%
Earned revenues - Other	260.90			
Total Earned revenues	8,991.86	20,270.88	-11,279.02	44.4%
Total Income	334,653.70	334,389.50	264.20	100.1%
Gross Profit	334,653.70	334,389.50	264.20	100.1%
Expense				
Covid Supplies	2,770.39			
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%
Advertising	0.00	0.00	0.00	0.0%
Postage & Shipping	504.21	466.69	37.52	108.0%
Bank Service Charges	49.47	145.81	-96.34	33.9%
Accounting fees	2,275.00	2,770.81	-495.81	82.1%
Audit	3,660.00	6,000.00	-2,340.00	61.0%
Books	24,275.90	20,416.69	3,859.21	118.9%
Budget	0.00	500.00	-500.00	0.0%
Computer Expense	5,131.96	4,666.69	465.27	110.0%
Election Fees	0.00	2,200.00	-2,200.00	0.0%
Insurance - non-employee	20.10	3,500.00	-3,479.90	0.6%
Landscape Maintenance	0.00	500.00	-500.00	0.0%
Legal fees	168.50	437.50	-269.00	38.5%

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Cash Basis

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

	Jul '20 - Jan 21	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	1,458.92	7,875.00	-6,416.08	18.5%
Total New Programs/Children's Program	3,382.93	7,875.00	-4,492.07	43.0%
OCLC	1,877.20	0.00	1,877.20	100.0%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	1,088.36	1,604.19	-515.83	67.8%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	3,966.06	10,616.69	-6,650.63	37.4%
Telephone & telecommunications	1,692.30	2,041.69	-349.39	82.9%
Utilities	6,674.44	7,291.69	-617.25	91.5%
Workshops, Staff development	0.00	1,000.00	-1,000.00	0.0%
Cleaning & Maintenance	2,086.83	1,166.69	920.14	178.9%
Materials & Supplies				
Supplies	4,605.15	4,083.31	521.84	112.8%
Materials & Supplies - Other	0.00	0.00	0.00	0.0%
Total Materials & Supplies	4,605.15	4,083.31	521.84	112.8%
Materials & Services - Other	19.78	0.00	19.78	100.0%
Total Materials & Services	61,479.19	77,534.45	-16,055.26	79.3%
Capital Outlay				
Furniture/Equip/Perm Improve	22,124.12	1,166.69	20,957.43	1,896.3%
Total Capital Outlay	22,124.12	1,166.69	20,957.43	1,896.3%
Contingency	0.00	17,500.00	-17,500.00	0.0%
Payroll Expenses				
EFMLA	0.00	0.00	0.00	0.0%
Holiday Pay	2,491.96	0.00	2,491.96	100.0%
Mileage Expense	0.00	0.00	0.00	0.0%
Payroll Expenses - Other	2,338.18	0.00	2,338.18	100.0%
Total Payroll Expenses	4,830.14	0.00	4,830.14	100.0%

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Cash Basis

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

	Jul '20 - Jan 21	Budget	\$ Over Budget	% of Budget
Salaries & related expenses				
Training	0.00	0.00	0.00	0.0%
Vacation Pay	3,475.94	0.00	3,475.94	100.0%
Sick Pay	419.11	0.00	419.11	100.0%
Children Technician	13,613.40	15,458.31	-1,844.91	88.1%
Reference Technician	14,493.32	16,333.31	-1,839.99	88.7%
Catalog Technician	4,001.21	16,041.69	-12,040.48	24.9%
Head Librarian	33,833.38	33,833.31	0.07	100.0%
Clerk 1	18,859.43	10,500.00	8,359.43	179.6%
Clerk 2	8,336.39	9,916.69	-1,580.30	84.1%
Clerk 3	0.00	9,333.31	-9,333.31	0.0%
Employee benefits - Health Ins	0.00	175.00	-175.00	0.0%
Pension plan contributions PERS	5,822.91	8,750.00	-2,927.09	66.5%
Payroll taxes, Employer Soc Sec	7,772.94	7,583.31	189.63	102.5%
PR Taxes Employer St Acc Ins	598.11	175.00	423.11	341.8%
PR Taxes Unemployment Ins	0.00	233.31	-233.31	0.0%
Wages - Other MTC Trainee	0.00	0.00	0.00	0.0%
Total Salaries & related expenses	111,226.14	128,333.24	-17,107.10	86.7%
Total Expense	204,318.68	224,534.38	-20,215.70	91.0%
Net Ordinary Income	130,335.02	109,855.12	20,479.90	118.6%
Net Income	130,335.02	109,855.12	20,479.90	118.6%