

Scappose Public Library
Financial Reports

Jun-21

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		Amazon Credit Card		

Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
 June 2021

	Jun 21
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	597.86
Taxes Necessary to Balance	4,276.56
Total Contributed support	4,874.42
Earned revenues	
Income, Library Fines & Fees	349.69
Interest- Bank of the West	0.62
Interest OR State Treasury	100.87
Total Earned revenues	451.18
Total income	5,325.60
Gross Profit	5,325.60
Expense	
Materials & Services	
Bank Service Charges	5.80
Accounting fees	350.00
Audit	2,920.00
Books	4,368.53
Computer Expense	10.36
Insurance - non-employee	604.54
New Programs/Children's Program	
Summer Reading	1,244.46
New Programs/Children's Program - Other	9.75
Total New Programs/Children's Program	1,254.21
Service Contracts & Repair	490.45
Telephone & telecommunications	282.22
Utilities	786.93
Cleaning & Maintenance	450.00
Materials & Supplies	
Supplies	36.22
Total Materials & Supplies	36.22
Materials & Services - Other	120.00
Total Materials & Services	11,679.26
Payroll Expenses	
Holiday Pay	185.63
Payroll Expenses - Other	21.00
Total Payroll Expenses	206.63
Salaries & related expenses	
Vacation Pay	0.00
Sick Pay	192.56
Children Technician	1,953.90
Reference Technician	2,210.00
Head Librarian	4,833.34
Clerk 1	2,763.11
Clerk 2	1,098.02
Pension plan contributions PERS	856.85
Payroll taxes, Employer Soc Sec	1,033.80
Total Salaries & related expenses	14,941.58
Total Expense	26,827.47
Net Ordinary Income	-21,501.87
Net Income	-21,501.87

Scappoose Public Library
Balance Sheet
As of June 30, 2021

	Jun 30, 21
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,014.43
INROADS CR UN CHECKING	642.71
OR State Treasury Banking Sys	194,492.75
Petty cash	150.00
Total Checking/Savings	210,299.89
Total Current Assets	210,299.89
TOTAL ASSETS	210,299.89
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Inroads CU Cr Card	-0.85
Amazon CC	806.12
Total Credit Cards	805.27
Total Credit Cards	805.27
Other Current Liabilities	
Direct Deposit Liabilities	34.49
Payroll Liabilities	1,608.74
Total Other Current Liabilities	1,643.23
Total Current Liabilities	2,448.50
Total Liabilities	2,448.50
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	95,365.53
Net Income	31,950.56
Total Equity	207,851.39
TOTAL LIABILITIES & EQUITY	210,299.89

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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
Ordinary Income/Expense				
Income				
Contributed support				
Covid Grant	14,166.39			
Friends of Scappoose Library	2,000.00			
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	4,100.00	0.00	4,100.00	100.0%
Library Grants	500.00	4,000.00	-3,500.00	12.5%
Previously Levied Taxes	10,656.72	7,000.00	3,656.72	152.2%
Royalties	0.00	500.00	-500.00	0.0%
Taxes Necessary to Balance	324,668.42	305,000.00	19,668.42	106.4%
Total Contributed support	356,091.53	320,632.00	35,459.53	111.1%
Earned revenues				
Donations	6,856.00	8,000.00	-1,144.00	85.7%
Meeting Room Fees	-80.00	3,000.00	-3,080.00	-2.7%
Income, Library Fines & Fees	4,197.76	7,000.00	-2,802.24	60.0%
Interest- Bank of the West	6.89	0.00	6.89	100.0%
Interest OR State Treasury	1,498.60	2,250.00	-751.40	66.6%
Miscellaneous revenue	2,582.90	2,000.00	582.90	129.1%
Refunds & Reimbursements	68.02	12,500.00	-12,431.98	0.5%
Earned revenues - Other	260.90			
Total Earned revenues	15,391.07	34,750.00	-19,358.93	44.3%
Total Income	371,482.60	355,382.00	16,100.60	104.5%
Gross Profit	371,482.60	355,382.00	16,100.60	104.5%
Expense				
Covid Supplies	8,078.77			
Dues & Subscription	2,038.70	0.00	2,038.70	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	597.60	800.00	-202.40	74.7%
Bank Service Charges	80.47	250.00	-169.53	32.2%
Accounting fees	3,925.00	4,750.00	-825.00	82.6%
Audit	6,580.00	6,000.00	580.00	109.7%
Books	39,602.97	35,000.00	4,602.97	113.2%
Budget	0.00	500.00	-500.00	0.0%
Computer Expense	5,944.11	8,000.00	-2,055.89	74.3%
Election Fees	0.00	2,200.00	-2,200.00	0.0%
Insurance - non-employee	5,450.62	6,000.00	-549.38	90.8%
Landscape Maintenance	0.00	500.00	-500.00	0.0%
Legal fees	333.69	750.00	-416.31	44.5%

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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
New Programs/Children's Program				
Adult Programs	306.12			
Ukelele Grant	0.00	0.00	0.00	0.0%
Youth Programs	169.98	0.00	169.98	100.0%
Summer Reading	4,594.87	0.00	4,594.87	100.0%
New Programs/Children's Program - Other	2,919.79	13,500.00	-10,580.21	21.6%
Total New Programs/Children's Program	7,990.76	13,500.00	-5,509.24	59.2%
OCLC	1,877.20	1,800.00	77.20	104.3%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	1,771.84	2,750.00	-978.16	64.4%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	8,110.13	18,200.00	-10,089.87	44.6%
Telephone & telecommunications	3,100.81	3,500.00	-399.19	88.6%
Utilities	11,966.57	12,500.00	-533.43	95.7%
Workshops, Staff development	0.00	1,000.00	-1,000.00	0.0%
Cleaning & Maintenance	3,808.75	2,000.00	1,808.75	190.4%
Materials & Supplies				
Supplies	6,718.05	7,000.00	-281.95	96.0%
Materials & Supplies - Other	0.00	0.00	0.00	0.0%
Total Materials & Supplies	6,718.05	7,000.00	-281.95	96.0%
Materials & Services - Other	139.78	0.00	139.78	100.0%
Total Materials & Services	107,999.35	127,251.00	-19,251.65	84.9%
Capital Outlay				
Furniture/Equip/Perm Improve	23,029.88	2,000.00	21,029.88	1,151.5%
Capital Outlay - Other	7,190.00			
Total Capital Outlay	30,219.88	2,000.00	28,219.88	1,511.0%
Contingency	0.00	30,000.00	-30,000.00	0.0%
Payroll Expenses				
EFMLA	0.00	0.00	0.00	0.0%
Holiday Pay	2,807.59	0.00	2,807.59	100.0%
Mileage Expense	29.12	0.00	29.12	100.0%
Payroll Expenses - Other	2,504.11	0.00	2,504.11	100.0%
Total Payroll Expenses	5,340.82	0.00	5,340.82	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
Salaries & related expenses				
Training	200.00	0.00	200.00	100.0%
Vacation Pay	3,963.22	0.00	3,963.22	100.0%
Sick Pay	1,171.52	0.00	1,171.52	100.0%
Children Technician	23,390.70	26,500.00	-3,109.30	88.3%
Reference Technician	25,063.94	28,000.00	-2,936.06	89.5%
Catalog Technician	4,001.21	27,500.00	-23,498.79	14.5%
Head Librarian	58,000.08	58,000.00	0.08	100.0%
Clerk 1	32,389.94	18,000.00	14,389.94	179.9%
Clerk 2	14,190.00	17,000.00	-2,810.00	83.5%
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	10,000.75	15,000.00	-4,999.25	66.7%
Payroll taxes, Employer Soc Sec	12,885.05	13,000.00	-114.95	99.1%
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%
Total Salaries & related expenses	185,854.52	220,000.00	-34,145.48	84.5%
Total Expense	339,532.04	379,251.00	-39,718.96	89.5%
Net Ordinary Income	31,950.56	-23,869.00	55,819.56	-133.9%
Net Income	31,950.56	-23,869.00	55,819.56	-133.9%