

Scappose Public Library
Financial Reports

Jun-20

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Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
 June 2020

	Jun 20
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	762.08
Taxes Necessary to Balance	4,862.22
Total Contributed support	5,624.30
Earned revenues	
Income, Library Fines & Fees	127.30
Interest- Bank of the West	0.61
Interest OR State Treasury	174.80
Total Earned revenues	302.71
Total Income	5,927.01
Gross Profit	5,927.01
Expense	
Materials & Services	
Postage & Shipping	113.00
Bank Service Charges	1.99
Accounting fees	325.00
Books	2,819.25
Computer Expense	130.36
Insurance - non-employee	2.83
New Programs/Children's Program	
Summer Reading	590.34
New Programs/Children's Program - Other	39.75
Total New Programs/Children's Program	630.09
Periodicals	57.00
Service Contracts & Repair	1,058.05
Telephone & telecommunications	279.54
Utilities	744.91
Cleaning & Maintenance	59.46
Materials & Supplies	
Supplies	463.56
Total Materials & Supplies	463.56
Total Materials & Services	6,685.04
Capital Outlay	
Furniture/Equip/Perm Improve	108.99
Total Capital Outlay	108.99
Payroll Expenses	
EFMLA	-630.84
Holiday Pay	302.04
Payroll Expenses - Other	25.32
Total Payroll Expenses	-303.48

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Cash Basis

Scappoose Public Library
Profit & Loss
June 2020

	<u>Jun 20</u>
Salaries & related expenses	
Vacation Pay	1,651.40
Sick Pay	369.23
Children Technician	1,957.12
Reference Technician	2,130.64
Catalog Technician	89.27
Head Librarian	4,833.34
Clerk 1	1,685.11
Clerk 2	874.65
Pension plan contributions PERS	875.49
Payroll taxes, Employer Soc Sec	1,107.76
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Total Salaries & related expenses	15,574.01
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Total Expense	22,064.56
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Net Ordinary Income	-16,137.55
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Net Income	-16,137.55
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Scappoose Public Library
Balance Sheet
 As of June 30, 2020

	Jun 30, 20
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,022.60
INROADS CR UN CHECKING	10,240.47
OR State Treasury Banking Sys	150,487.76
Petty cash	150.00
Total Checking/Savings	175,900.83
Total Current Assets	175,900.83
Other Assets	
Property Tax Receivable	18,899.66
Total Other Assets	18,899.66
TOTAL ASSETS	194,800.49
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Inroads CU Cr Card	515.52
Amazon CC	1,936.05
Total Credit Cards	2,451.57
Total Credit Cards	2,451.57
Other Current Liabilities	
Direct Deposit Liabilities	36.38
Payroll Liabilities	7,201.57
Total Other Current Liabilities	7,237.95
Total Current Liabilities	9,689.52
Total Liabilities	9,689.52
Equity	
Deferred Revenue	18,899.66
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	48,328.69
Net Income	37,347.32
Total Equity	185,110.97
TOTAL LIABILITIES & EQUITY	194,800.49

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

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributed support				
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	1,500.00	-1,500.00	0.0%
Agency (government) grants	1,900.00			
Library Grants	20,212.58	9,132.00	11,080.58	221.3%
Previously Levied Taxes	12,396.64	10,000.00	2,396.64	124.0%
Royalties	690.84	500.00	190.84	138.2%
Taxes Necessary to Balance	310,057.58	330,000.00	-19,942.42	94.0%
Contributed support - Other	0.00	0.00	0.00	0.0%
Total Contributed support	346,039.61	351,132.00	-5,092.39	98.5%
Earned revenues				
Donations	1,726.00	0.00	1,726.00	100.0%
Meeting Room Fees	2,745.00	3,000.00	-255.00	91.5%
Income, Library Fines & Fees	9,053.12	7,000.00	2,053.12	129.3%
Interest- Bank of the West	8.16	0.00	8.16	100.0%
Interest OR State Treasury	3,625.34	3,500.00	125.34	103.6%
Miscellaneous revenue	0.00	2,000.00	-2,000.00	0.0%
Refunds & Reimbursements	252.20	0.00	252.20	100.0%
Total Earned revenues	17,409.82	15,500.00	1,909.82	112.3%
Total Income	363,449.43	366,632.00	-3,182.57	99.1%
Gross Profit	363,449.43	366,632.00	-3,182.57	99.1%
Expense				
Dues & Subscription	969.72			
Materials & Services				
Concerts in the Park	930.00			
Movies in the Park	2,447.92			
Advertising	143.00	0.00	143.00	100.0%
Postage & Shipping	498.31	800.00	-301.69	62.3%
Office Equipment and Expenses	0.00	0.00	0.00	0.0%
Bank Service Charges	213.81	0.00	213.81	100.0%
Accounting fees	3,850.00	4,500.00	-650.00	85.6%
Audit	8,190.00	6,000.00	2,190.00	136.5%
Books	34,280.88	35,000.00	-719.12	97.9%
Budget	0.00	500.00	-500.00	0.0%
Computer Expense	9,478.16	9,200.00	278.16	103.0%
Election Fees	2,086.74			
Insurance - non-employee	4,862.98	6,500.00	-1,637.02	74.8%
Landscape Maintenance	168.67	500.00	-331.33	33.7%
Legal fees	289.50	500.00	-210.50	57.9%

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

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
New Programs/Children's Program				
Ukelele Grant	1,600.00			
Youth Programs	134.47			
Winter Reading	0.00	0.00	0.00	0.0%
Summer Reading	241.73	4,132.00	-3,890.27	5.9%
New Programs/Children's Program - Other	1,800.88	10,000.00	-8,199.12	18.0%
Total New Programs/Children's Program	3,777.08	14,132.00	-10,354.92	26.7%
OCLC	269.10	600.00	-330.90	44.9%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	2,228.19	2,750.00	-521.81	81.0%
Ready to Read Program	0.00	0.00	0.00	0.0%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	20,344.23	18,500.00	1,844.23	110.0%
Telephone & telecommunications	3,328.08	3,500.00	-171.92	95.1%
Utilities	12,928.99	13,500.00	-571.01	95.8%
Volunteer Program	0.00	0.00	0.00	0.0%
Workshops, Staff development	0.00	1,500.00	-1,500.00	0.0%
Cleaning & Maintenance	1,193.64	4,000.00	-2,806.36	29.8%
Materials & Supplies				
Supplies	6,059.39	0.00	6,059.39	100.0%
Materials & Supplies - Other	0.00	12,000.00	-12,000.00	0.0%
Total Materials & Supplies	6,059.39	12,000.00	-5,940.61	50.5%
Materials & Services - Other	-0.22			
Total Materials & Services	117,569.45	134,233.00	-16,663.55	87.6%
Capital Outlay				
Furniture/Equip/Perm Improve	2,313.23	12,999.00	-10,685.77	17.8%
Total Capital Outlay	2,313.23	12,999.00	-10,685.77	17.8%
Contingency	0.00	25,000.00	-25,000.00	0.0%
Payroll Expenses				
EFMLA	-107.52			
Holiday Pay	1,745.35			
Mileage Expense	158.25			
Payroll Expenses - Other	673.28	0.00	673.28	100.0%
Total Payroll Expenses	2,469.36	0.00	2,469.36	100.0%

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07/15/20

Cash Basis

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

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
Salaries & related expenses				
Training	883.68			
Vacation Pay	6,387.39	0.00	6,387.39	100.0%
Sick Pay	6,099.46	0.00	6,099.46	100.0%
Children Technician	23,384.73	27,000.00	-3,615.27	86.6%
Reference Technician	25,055.32	26,000.00	-944.68	96.4%
Catalog Technician	20,076.52	28,000.00	-7,923.48	71.7%
Bkkpr	0.00	0.00	0.00	0.0%
Head Librarian	55,826.48	58,000.00	-2,173.52	96.3%
Clerk 1	16,885.66	17,700.00	-814.34	95.4%
Clerk 2	11,882.19	17,700.00	-5,817.81	67.1%
Clerk 3	10,914.03	14,500.00	-3,585.97	75.3%
Employee benefits - Health Ins	0.00	250.00	-250.00	0.0%
Pension plan contributions PERS	11,362.25	14,000.00	-2,637.75	81.2%
Payroll taxes, Employer Soc Sec	14,022.64	14,000.00	22.64	100.2%
PR Taxes Employer St Acc Ins	0.00	250.00	-250.00	0.0%
PR Taxes Unemployment Ins	0.00	250.00	-250.00	0.0%
Wages - Other MTC Trainee	0.00	2,400.00	-2,400.00	0.0%
Extra Pay and Bonus	0.00	0.00	0.00	0.0%
Total Salaries & related expenses	202,780.35	220,050.00	-17,269.65	92.2%
Total Expense	326,102.11	392,282.00	-66,179.89	83.1%
Net Ordinary Income	37,347.32	-25,650.00	62,997.32	-145.6%
Net Income	37,347.32	-25,650.00	62,997.32	-145.6%