

Scappose Public Library
Financial Reports

Mar-20

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Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
March 2020

	Mar 20
Ordinary Income/Expense	
Income	
Contributed support	
Library Grants	700.00
Previously Levied Taxes	570.21
Taxes Necessary to Balance	5,091.93
Total Contributed support	6,362.14
Earned revenues	
Meeting Room Fees	-155.00
Income, Library Fines & Fees	450.65
Interest- Bank of the West	0.64
Interest OR State Treasury	397.89
Total Earned revenues	694.18
Total Income	7,056.32
Gross Profit	7,056.32
Expense	
Materials & Services	
Postage & Shipping	20.48
Bank Service Charges	7.19
Accounting fees	325.00
Audit	2,340.00
Books	1,525.88
Computer Expense	629.36
Insurance - non-employee	-345.67
New Programs/Children's Program	
Ukelele Grant	200.00
Youth Programs	23.44
New Programs/Children's Program - Other	158.96
Total New Programs/Children's Program	382.40
OCLC	269.10
Periodicals	394.09
Service Contracts & Repair	6,712.66
Telephone & telecommunications	279.75
Utilities	1,569.00
Cleaning & Maintenance	137.75
Materials & Supplies	
Supplies	26.12
Total Materials & Supplies	26.12
Total Materials & Services	14,273.11
Capital Outlay	
Furniture/Equip/Perm Improve	189.50
Total Capital Outlay	189.50
Payroll Expenses	
Holiday Pay	0.00
Payroll Expenses - Other	21.00
Total Payroll Expenses	21.00

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Scappoose Public Library
Profit & Loss
March 2020

04/22/20

Cash Basis

	<u>Mar 20</u>
Salaries & related expenses	
Vacation Pay	0.00
Sick Pay	176.12
Children Technician	1,861.56
Reference Technician	2,039.04
Catalog Technician	2,077.44
Head Librarian	4,833.34
Clerk 1	1,416.78
Clerk 2	1,003.28
Pension plan contributions PERS	852.71
Payroll taxes, Employer Soc Sec	1,046.90
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Total Salaries & related expenses	15,307.17
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Total Expense	29,790.78
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Net Ordinary Income	-22,734.46
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Net Income	-22,734.46
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Scappoose Public Library
Balance Sheet
As of March 31, 2020

	<u>Mar 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,020.73
INROADS CR UN CHECKING	2,066.24
OR State Treasury Banking Sys	211,010.15
Petty cash	150.00
Total Checking/Savings	<u>228,247.12</u>
Total Current Assets	228,247.12
Other Assets	
Property Tax Receivable	18,899.66
Total Other Assets	<u>18,899.66</u>
TOTAL ASSETS	<u><u>247,146.78</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Inroads CU Cr Card	1,399.02
Amazon CC	856.27
Total Credit Cards	<u>2,255.29</u>
Total Credit Cards	2,255.29
Other Current Liabilities	
Direct Deposit Liabilities	15.39
Payroll Liabilities	6,899.12
Total Other Current Liabilities	<u>6,914.51</u>
Total Current Liabilities	<u>9,169.80</u>
Total Liabilities	9,169.80
Equity	
Deferred Revenue	18,899.66
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	48,328.69
Net Income	90,213.33
Total Equity	<u>237,976.98</u>
TOTAL LIABILITIES & EQUITY	<u><u>247,146.78</u></u>

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

	Jul '19 - Mar 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	1,125.00	-1,125.00	0.0%
Agency (government) grants	1,900.00			
Library Grants	20,212.58	6,849.00	13,363.58	295.1%
Previously Levied Taxes	10,155.85	7,499.98	2,655.87	135.4%
Royalties	690.84	375.02	315.82	184.2%
Taxes Necessary to Balance	302,510.31	247,500.00	55,010.31	122.2%
Contributed support - Other	0.00	0.00	0.00	0.0%
Total Contributed support	336,251.55	263,349.00	72,902.55	127.7%
Earned revenues				
Donations	1,726.00	0.00	1,726.00	100.0%
Meeting Room Fees	2,745.00	2,250.00	495.00	122.0%
Income, Library Fines & Fees	8,674.42	5,249.98	3,424.44	165.2%
Interest- Bank of the West	6.29	0.00	6.29	100.0%
Interest OR State Treasury	2,935.39	2,625.02	310.37	111.8%
Miscellaneous revenue	0.00	1,500.02	-1,500.02	0.0%
Refunds & Reimbursements	252.20	0.00	252.20	100.0%
Total Earned revenues	16,339.30	11,625.02	4,714.28	140.6%
Total Income	352,590.85	274,974.02	77,616.83	128.2%
Gross Profit	352,590.85	274,974.02	77,616.83	128.2%
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	356.03	600.02	-243.99	59.3%
Office Equipment and Expenses	0.00	0.00	0.00	0.0%
Bank Service Charges	172.44	0.00	172.44	100.0%
Accounting fees	2,875.00	3,375.00	-500.00	85.2%
Audit	8,190.00	4,500.00	3,690.00	182.0%
Books	27,534.51	26,250.02	1,284.49	104.9%
Budget	0.00	375.02	-375.02	0.0%
Computer Expense	9,102.62	6,900.02	2,202.60	131.9%
Election Fees	2,086.74			
Insurance - non-employee	4,824.49	4,875.02	-50.53	99.0%
Landscape Maintenance	0.00	375.02	-375.02	0.0%
Legal fees	289.50	375.02	-85.52	77.2%

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 04/22/20
 Cash Basis

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

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
New Programs/Children's Program				
Ukelele Grant	1,000.00			
Youth Programs	76.19			
Winter Reading	0.00	0.00	0.00	0.0%
Summer Reading	1,870.01	3,098.98	-1,228.97	60.3%
New Programs/Children's Program - Other	1,257.94	7,499.98	-6,242.04	16.8%
Total New Programs/Children's Program	4,204.14	10,598.96	-6,394.82	39.7%
OCLC	269.10	450.00	-180.90	59.8%
Other expenses	0.00	187.48	-187.48	0.0%
Periodicals	2,057.19	2,062.52	-5.33	99.7%
Ready to Read Program	0.00	0.00	0.00	0.0%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	17,261.49	13,875.02	3,386.47	124.4%
Telephone & telecommunications	2,489.58	2,625.02	-135.44	94.8%
Utilities	10,742.52	10,125.00	617.52	106.1%
Volunteer Program	0.00	0.00	0.00	0.0%
Workshops, Staff development	0.00	1,125.00	-1,125.00	0.0%
Cleaning & Maintenance	712.34	2,999.98	-2,287.64	23.7%
Materials & Supplies				
Supplies	4,811.14	0.00	4,811.14	100.0%
Materials & Supplies - Other	0.00	9,000.00	-9,000.00	0.0%
Total Materials & Supplies	4,811.14	9,000.00	-4,188.86	53.5%
Total Materials & Services	101,500.75	100,675.12	825.63	100.8%
Capital Outlay				
Furniture/Equip/Perm Improve	2,526.04	9,749.25	-7,223.21	25.9%
Total Capital Outlay	2,526.04	9,749.25	-7,223.21	25.9%
Contingency	0.00	18,749.98	-18,749.98	0.0%
Payroll Expenses				
Holiday Pay	1,443.31			
Mileage Expense	158.25			
Payroll Expenses - Other	605.96	0.00	605.96	100.0%
Total Payroll Expenses	2,207.52	0.00	2,207.52	100.0%

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 04/22/20
 Cash Basis

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

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Salaries & related expenses				
Training	883.68			
Vacation Pay	4,735.99	0.00	4,735.99	100.0%
Sick Pay	1,264.90	0.00	1,264.90	100.0%
Children Technician	17,345.17	20,250.00	-2,904.83	85.7%
Reference Technician	18,539.94	19,500.02	-960.08	95.1%
Catalog Technician	19,062.13	20,999.98	-1,937.85	90.8%
Bkkpr	0.00	0.00	0.00	0.0%
Head Librarian	41,326.46	43,499.98	-2,173.52	95.0%
Clerk 1	12,200.30	13,275.00	-1,074.70	91.9%
Clerk 2	9,537.54	13,275.00	-3,737.46	71.8%
Clerk 3	10,914.03	10,874.98	39.05	100.4%
Employee benefits - Health Ins	0.00	187.48	-187.48	0.0%
Pension plan contributions PERS	8,673.00	10,500.02	-1,827.02	82.6%
Payroll taxes, Employer Soc Sec	10,690.35	10,500.02	190.33	101.8%
PR Taxes Employer St Acc Ins	0.00	187.48	-187.48	0.0%
PR Taxes Unemployment Ins	0.00	187.48	-187.48	0.0%
Wages - Other MTC Trainee	0.00	1,800.00	-1,800.00	0.0%
Extra Pay and Bonus	0.00	0.00	0.00	0.0%
Total Salaries & related expenses	155,173.49	165,037.44	-9,863.95	94.0%
Total Expense	262,377.52	294,211.79	-31,834.27	89.2%
Net Ordinary Income	90,213.33	-19,237.77	109,451.10	-468.9%
Net Income	90,213.33	-19,237.77	109,451.10	-468.9%