

Scappose Public Library  
Financial Reports

Mar-21

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Prepared by: Robin Wilson

**Scappoose Public Library**  
**Profit & Loss**  
 March 2021

	Mar 21
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Contributed support</b>	
Friends of Scappoose Library	2,000.00
Agency (government) grants	2,500.00
Previously Levied Taxes	279.06
Taxes Necessary to Balance	4,039.95
	8,819.01
<b>Total Contributed support</b>	8,819.01
<b>Earned revenues</b>	
Income, Library Fines & Fees	504.80
Interest OR State Treasury	127.83
Miscellaneous revenue	451.83
	1,084.46
<b>Total Earned revenues</b>	1,084.46
<b>Total Income</b>	9,903.47
<b>Gross Profit</b>	9,903.47
<b>Expense</b>	
<b>Materials &amp; Services</b>	
Postage & Shipping	22.00
Bank Service Charges	4.44
Accounting fees	325.00
Books	3,130.13
Computer Expense	130.36
Insurance - non-employee	-345.38
<b>New Programs/Children's Program</b>	
Adult Programs	135.00
Summer Reading	236.17
New Programs/Children's Program - Other	723.59
	1,094.76
<b>Total New Programs/Children's Program</b>	1,094.76
Periodicals	486.58
Service Contracts & Repair	665.49
Telephone & telecommunications	280.94
Utilities	1,200.22
Cleaning & Maintenance	350.00
<b>Materials &amp; Supplies</b>	
Supplies	501.97
	501.97
<b>Total Materials &amp; Supplies</b>	501.97
<b>Total Materials &amp; Services</b>	7,846.51
<b>Payroll Expenses</b>	
Holiday Pay	0.00
Payroll Expenses - Other	58.42
	58.42
<b>Total Payroll Expenses</b>	58.42
<b>Salaries &amp; related expenses</b>	
Vacation Pay	0.00
Sick Pay	0.00
Children Technician	1,996.80
Reference Technician	2,084.06
Head Librarian	4,833.34
Clerk 1	2,724.95
Clerk 2	1,131.75

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**Scappoose Public Library**  
**Profit & Loss**  
March 2021

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	<u>Mar 21</u>
Pension plan contributions PERS	812.23
Payroll taxes, Employer Soc Sec	997.68
<b>Total Salaries &amp; related expenses</b>	<u>14,580.81</u>
<b>Total Expense</b>	<u>22,485.74</u>
<b>Net Ordinary Income</b>	<u>-12,582.27</u>
<b>Net Income</b>	<u><u>-12,582.27</u></u>

Scappoose Public Library  
Balance Sheet  
As of March 31, 2021

	Mar 31, 21
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,028.25
INROADS CR UN CHECKING	6,208.92
OR State Treasury Banking Sys	243,934.28
Petty cash	150.00
Total Checking/Savings	265,321.45
Total Current Assets	265,321.45
<b>TOTAL ASSETS</b>	<b>265,321.45</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	1,054.66
Total Accounts Payable	1,054.66
Credit Cards	
Credit Cards	
Inroads CU Cr Card	1,361.97
Amazon CC	355.50
Total Credit Cards	1,717.47
Total Credit Cards	1,717.47
Other Current Liabilities	
Direct Deposit Liabilities	34.49
Payroll Liabilities	1,355.79
Total Other Current Liabilities	1,390.28
Total Current Liabilities	4,162.41
Total Liabilities	4,162.41
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	95,365.53
Net Income	85,258.21
Total Equity	261,159.04
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>265,321.45</b>

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

	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Contributed support</b>				
Covid Grant	14,166.39			
Friends of Scappoose Library	2,000.00			
Ready to Read Grant	0.00	3,098.97	-3,098.97	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	2,999.97	-2,499.97	16.7%
Previously Levied Taxes	8,839.74	5,249.97	3,589.77	168.4%
Royalties	0.00	375.03	-375.03	0.0%
Taxes Necessary to Balance	313,258.24	305,000.00	8,258.24	102.7%
<b>Total Contributed support</b>	342,864.37	316,723.94	26,140.43	108.3%
<b>Earned revenues</b>				
Donations	3,356.00	6,000.03	-2,644.03	55.9%
Meeting Room Fees	-80.00	2,250.00	-2,330.00	-3.6%
Income, Library Fines & Fees	3,028.13	5,249.97	-2,221.84	57.7%
Interest- Bank of the West	5.65	0.00	5.65	100.0%
Interest OR State Treasury	1,166.94	1,687.50	-520.56	69.2%
Miscellaneous revenue	2,582.90	1,500.03	1,082.87	172.2%
Refunds & Reimbursements	63.07	9,375.03	-9,311.96	0.7%
Earned revenues - Other	260.90			
<b>Total Earned revenues</b>	10,383.59	26,062.56	-15,678.97	39.8%
<b>Total Income</b>	353,247.96	342,786.50	10,461.46	103.1%
<b>Gross Profit</b>	353,247.96	342,786.50	10,461.46	103.1%
<b>Expense</b>				
Covid Supplies	8,078.77			
Dues & Subscription	2,038.70	0.00	2,038.70	100.0%
<b>Materials &amp; Services</b>				
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	545.84	600.03	-54.19	91.0%
Bank Service Charges	58.54	187.47	-128.93	31.2%
Accounting fees	2,925.00	3,562.47	-637.47	82.1%
Audit	3,660.00	6,000.00	-2,340.00	61.0%
Books	29,762.35	26,250.03	3,512.32	113.4%
Budget	0.00	500.00	-500.00	0.0%
Computer Expense	5,382.32	6,000.03	-617.71	89.7%
Election Fees	0.00	2,200.00	-2,200.00	0.0%
Insurance - non-employee	4,839.84	4,500.00	339.84	107.6%
Landscape Maintenance	0.00	500.00	-500.00	0.0%
Legal fees	285.50	562.50	-277.00	50.8%
<b>New Programs/Children's Program</b>				
Adult Programs	135.00			
Ukelele Grant	0.00	0.00	0.00	0.0%
Youth Programs	137.11	0.00	137.11	100.0%
Summer Reading	2,023.07	0.00	2,023.07	100.0%
New Programs/Children's Program - Other	2,428.33	10,125.00	-7,696.67	24.0%

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

	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
<b>Total New Programs/Children's Program</b>	4,723.51	10,125.00	-5,401.49	46.7%
OCLC	1,877.20	1,800.00	77.20	104.3%
Other expenses	0.00	250.00	-250.00	0.0%
Periodicals	1,631.94	2,062.53	-430.59	79.1%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	6,156.57	13,650.03	-7,493.46	45.1%
Telephone & telecommunications	2,254.18	2,625.03	-370.85	85.9%
Utilities	9,023.14	9,375.03	-351.89	96.2%
Workshops, Staff development	0.00	1,000.00	-1,000.00	0.0%
Cleaning & Maintenance	2,898.75	1,500.03	1,398.72	193.2%
<b>Materials &amp; Supplies</b>				
Supplies	6,292.06	5,249.97	1,042.09	119.8%
Materials & Supplies - Other	0.00	0.00	0.00	0.0%
<b>Total Materials &amp; Supplies</b>	6,292.06	5,249.97	1,042.09	119.8%
<b>Materials &amp; Services - Other</b>	19.78	0.00	19.78	100.0%
<b>Total Materials &amp; Services</b>	82,337.52	98,501.15	-16,163.63	83.6%
<b>Capital Outlay</b>				
Furniture/Equip/Perm Improve	23,029.88	1,500.03	21,529.85	1,535.3%
Capital Outlay - Other	7,190.00			
<b>Total Capital Outlay</b>	30,219.88	1,500.03	28,719.85	2,014.6%
<b>Contingency</b>	0.00	22,500.00	-22,500.00	0.0%
<b>Payroll Expenses</b>				
EFMLA	0.00	0.00	0.00	0.0%
Holiday Pay	2,621.96	0.00	2,621.96	100.0%
Mileage Expense	0.00	0.00	0.00	0.0%
Payroll Expenses - Other	2,435.58	0.00	2,435.58	100.0%
<b>Total Payroll Expenses</b>	5,057.54	0.00	5,057.54	100.0%
<b>Salaries &amp; related expenses</b>				
Training	0.00	0.00	0.00	0.0%
Vacation Pay	3,822.50	0.00	3,822.50	100.0%
Sick Pay	672.61	0.00	672.61	100.0%
Children Technician	17,334.00	19,874.97	-2,540.97	87.2%
Reference Technician	18,515.19	20,999.97	-2,484.78	88.2%
Catalog Technician	4,001.21	20,625.03	-16,623.82	19.4%
Head Librarian	43,500.06	43,499.97	0.09	100.0%
Clerk 1	23,987.38	13,500.00	10,487.38	177.7%
Clerk 2	10,611.13	12,750.03	-2,138.90	83.2%
Clerk 3	0.00	11,999.97	-11,999.97	0.0%
Employee benefits - Health Ins	0.00	225.00	-225.00	0.0%
Pension plan contributions PERS	7,447.38	11,250.00	-3,802.62	66.2%
Payroll taxes, Employer Soc Sec	9,767.77	9,749.97	17.80	100.2%
PR Taxes Employer St Acc Ins	598.11	225.00	373.11	265.8%
PR Taxes Unemployment Ins	0.00	299.97	-299.97	0.0%
Wages - Other MTC Trainee	0.00	0.00	0.00	0.0%
<b>Total Salaries &amp; related expenses</b>	140,257.34	164,999.88	-24,742.54	85.0%
<b>Total Expense</b>	267,989.75	287,501.06	-19,511.31	93.2%

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Cash Basis

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

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	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Net Ordinary Income	85,258.21	55,285.44	29,972.77	154.2%
Net Income	85,258.21	55,285.44	29,972.77	154.2%

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