

Scappose Public Library  
Financial Reports

May-20

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Prepared by: Robin Wilson

Scappoose Public Library  
Profit & Loss  
May 2020

	<u>May 20</u>
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	640.43
Taxes Necessary to Balance	1,329.82
Total Contributed support	<u>1,970.25</u>
Earned revenues	
Interest- Bank of the West	0.64
Interest OR State Treasury	224.75
Total Earned revenues	<u>225.39</u>
Total Income	<u>2,195.64</u>
Gross Profit	2,195.64
Expense	
Materials & Services	
Postage & Shipping	29.28
Bank Service Charges	38.68
Accounting fees	325.00
Books	1,380.15
Computer Expense	120.00
Insurance - non-employee	32.83
Landscape Maintenance	168.67
New Programs/Children's Program	
Ukelele Grant	600.00
Youth Programs	48.35
Summer Reading	-3,138.87
New Programs/Children's Program - Other	478.19
Total New Programs/Children's Program	<u>-2,012.33</u>
Periodicals	57.00
Service Contracts & Repair	1,215.51
Telephone & telecommunications	279.54
Utilities	838.95
Cleaning & Maintenance	350.16
Materials & Supplies	
Supplies	407.58
Total Materials & Supplies	<u>407.58</u>
Materials & Services - Other	<u>-0.22</u>
Total Materials & Services	3,230.80
Capital Outlay	
Furniture/Equip/Perm Improve	<u>-899.80</u>
Total Capital Outlay	-899.80
Payroll Expenses	
EFMLA	441.00
Holiday Pay	0.00
Payroll Expenses - Other	21.00
Total Payroll Expenses	<u>462.00</u>

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Cash Basis

Scappoose Public Library  
Profit & Loss  
May 2020

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	<u>May 20</u>
Salaries & related expenses	
Vacation Pay	0.00
Sick Pay	2,268.14
Children Technician	2,041.22
Reference Technician	2,254.10
Catalog Technician	8.12
Head Librarian	4,833.34
Clerk 1	1,437.62
Clerk 2	793.80
Pension plan contributions PERS	895.33
Payroll taxes, Employer Soc Sec	1,098.01
	<hr/>
Total Salaries & related expenses	15,629.68
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Total Expense	18,422.68
	<hr/>
Net Ordinary Income	-16,227.04
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Net Income	<u>-16,227.04</u>

Scappoose Public Library  
Balance Sheet  
As of May 31, 2020

	May 31, 20
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,021.99
INROADS CR UN CHECKING	6,421.75
OR State Treasury Banking Sys	171,688.76
Petty cash	150.00
Total Checking/Savings	193,282.50
Total Current Assets	193,282.50
Other Assets	
Property Tax Receivable	18,899.66
Total Other Assets	18,899.66
<b>TOTAL ASSETS</b>	<b>212,182.16</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Inroads CU Cr Card	542.18
Amazon CC	1,468.94
Total Credit Cards	2,011.12
Total Credit Cards	2,011.12
Other Current Liabilities	
Direct Deposit Liabilities	15.39
Payroll Liabilities	8,907.14
Total Other Current Liabilities	8,922.53
Total Current Liabilities	10,933.65
Total Liabilities	10,933.65
Equity	
Deferred Revenue	18,899.66
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	48,328.69
Net Income	53,484.86
Total Equity	201,248.51
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>212,182.16</b>

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 Cash Basis

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

	Jul '19 - May 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Contributed support</b>				
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	1,375.00	-1,375.00	0.0%
Agency (government) grants	1,900.00			
Library Grants	20,212.58	8,371.00	11,841.58	241.5%
Previously Levied Taxes	11,634.56	9,166.66	2,467.90	126.9%
Royalties	690.84	458.34	232.50	150.7%
Taxes Necessary to Balance	305,195.36	302,500.00	2,695.36	100.9%
Contributed support - Other	0.00	0.00	0.00	0.0%
<b>Total Contributed support</b>	<b>340,415.31</b>	<b>321,871.00</b>	<b>18,544.31</b>	<b>105.8%</b>
<b>Earned revenues</b>				
Donations	1,726.00	0.00	1,726.00	100.0%
Meeting Room Fees	2,745.00	2,750.00	-5.00	99.8%
Income, Library Fines & Fees	8,925.82	6,416.66	2,509.16	139.1%
Interest- Bank of the West	7.55	0.00	7.55	100.0%
Interest OR State Treasury	3,450.54	3,208.34	242.20	107.5%
Miscellaneous revenue	0.00	1,833.34	-1,833.34	0.0%
Refunds & Reimbursements	252.20	0.00	252.20	100.0%
<b>Total Earned revenues</b>	<b>17,107.11</b>	<b>14,208.34</b>	<b>2,898.77</b>	<b>120.4%</b>
<b>Total Income</b>	<b>357,522.42</b>	<b>336,079.34</b>	<b>21,443.08</b>	<b>106.4%</b>
<b>Gross Profit</b>	<b>357,522.42</b>	<b>336,079.34</b>	<b>21,443.08</b>	<b>106.4%</b>
<b>Expense</b>				
Dues & Subscription	969.72			
<b>Materials &amp; Services</b>				
Concerts in the Park	930.00			
Movies in the Park	2,447.92			
Advertising	143.00	0.00	143.00	100.0%
Postage & Shipping	385.31	733.34	-348.03	52.5%
Office Equipment and Expenses	0.00	0.00	0.00	0.0%
Bank Service Charges	211.82	0.00	211.82	100.0%
Accounting fees	3,525.00	4,125.00	-600.00	85.5%
Audit	8,190.00	5,500.00	2,690.00	148.9%
Books	31,461.63	32,083.34	-621.71	98.1%
Budget	0.00	458.34	-458.34	0.0%
Computer Expense	9,347.80	8,433.34	914.46	110.8%
Election Fees	2,086.74			
Insurance - non-employee	4,860.15	5,958.34	-1,098.19	81.6%
Landscape Maintenance	168.67	458.34	-289.67	36.8%
Legal fees	289.50	458.34	-168.84	63.2%

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 Cash Basis

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

	Jul '19 - May 20	Budget	\$ Over Budget	% of Budget
<b>New Programs/Children's Program</b>				
Ukelele Grant	1,600.00			
Youth Programs	134.47			
Winter Reading	0.00	0.00	0.00	0.0%
Summer Reading	-348.61	3,787.66	-4,136.27	-9.2%
New Programs/Children's Program - Other	1,761.13	9,166.66	-7,405.53	19.2%
<b>Total New Programs/Children's Program</b>	3,146.99	12,954.32	-9,807.33	24.3%
<b>OCLC</b>	269.10	550.00	-280.90	48.9%
<b>Other expenses</b>	0.00	229.16	-229.16	0.0%
<b>Periodicals</b>	2,171.19	2,520.84	-349.65	86.1%
<b>Ready to Read Program</b>	0.00	0.00	0.00	0.0%
<b>Rent</b>	1.00	1.00	0.00	100.0%
<b>Service Contracts &amp; Repair</b>	19,286.18	16,958.34	2,327.84	113.7%
<b>Telephone &amp; telecommunications</b>	3,048.54	3,208.34	-159.80	95.0%
<b>Utilities</b>	12,184.08	12,375.00	-190.92	98.5%
<b>Volunteer Program</b>	0.00	0.00	0.00	0.0%
<b>Workshops, Staff development</b>	0.00	1,375.00	-1,375.00	0.0%
<b>Cleaning &amp; Maintenance</b>	1,134.18	3,666.66	-2,532.48	30.9%
<b>Materials &amp; Supplies</b>				
Supplies	5,595.83	0.00	5,595.83	100.0%
Materials & Supplies - Other	0.00	11,000.00	-11,000.00	0.0%
<b>Total Materials &amp; Supplies</b>	5,595.83	11,000.00	-5,404.17	50.9%
<b>Materials &amp; Services - Other</b>	-0.22			
<b>Total Materials &amp; Services</b>	110,884.41	123,047.04	-12,162.63	90.1%
<b>Capital Outlay</b>				
Furniture/Equip/Perm Improve	2,204.24	11,915.75	-9,711.51	18.5%
<b>Total Capital Outlay</b>	2,204.24	11,915.75	-9,711.51	18.5%
<b>Contingency</b>	0.00	22,916.66	-22,916.66	0.0%
<b>Payroll Expenses</b>				
EFMLA	523.32			
Holiday Pay	1,443.31			
Mileage Expense	158.25			
Payroll Expenses - Other	647.96	0.00	647.96	100.0%
<b>Total Payroll Expenses</b>	2,772.84	0.00	2,772.84	100.0%

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 Cash Basis

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

	Jul '19 - May 20	Budget	\$ Over Budget	% of Budget
<b>Salaries &amp; related expenses</b>				
Training	883.68			
Vacation Pay	4,735.99	0.00	4,735.99	100.0%
Sick Pay	5,730.23	0.00	5,730.23	100.0%
Children Technician	21,427.61	24,750.00	-3,322.39	86.6%
Reference Technician	22,924.68	23,833.34	-908.66	96.2%
Catalog Technician	19,987.25	25,666.66	-5,679.41	77.9%
Bkkpr	0.00	0.00	0.00	0.0%
Head Librarian	50,993.14	53,166.66	-2,173.52	95.9%
Clerk 1	15,200.55	16,225.00	-1,024.45	93.7%
Clerk 2	11,007.54	16,225.00	-5,217.46	67.8%
Clerk 3	10,914.03	13,291.66	-2,377.63	82.1%
Employee benefits - Health Ins	0.00	229.16	-229.16	0.0%
Pension plan contributions PERS	10,486.77	12,833.34	-2,346.57	81.7%
Payroll taxes, Employer Soc Sec	12,914.88	12,833.34	81.54	100.6%
PR Taxes Employer St Acc Ins	0.00	229.16	-229.16	0.0%
PR Taxes Unemployment Ins	0.00	229.16	-229.16	0.0%
Wages - Other MTC Trainee	0.00	2,200.00	-2,200.00	0.0%
Extra Pay and Bonus	0.00	0.00	0.00	0.0%
<b>Total Salaries &amp; related expenses</b>	<b>187,206.35</b>	<b>201,712.48</b>	<b>-14,506.13</b>	<b>92.8%</b>
<b>Total Expense</b>	<b>304,037.56</b>	<b>359,591.93</b>	<b>-55,554.37</b>	<b>84.6%</b>
<b>Net Ordinary Income</b>	<b>53,484.86</b>	<b>-23,512.59</b>	<b>76,997.45</b>	<b>-227.5%</b>
<b>Net Income</b>	<b>53,484.86</b>	<b>-23,512.59</b>	<b>76,997.45</b>	<b>-227.5%</b>

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**Scappoose Public Library**  
**Reconciliation Detail**  
OR State Treasury Banking Sys, Period Ending 05/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						191,493.91
<b>Cleared Transactions</b>						
<b>Checks and Payments - 3 items</b>						
Deposit	05/01/2020			X	-10,000.00	-10,000.00
Deposit	05/15/2020			X	-12,000.00	-22,000.00
Check	05/31/2020			X	-0.15	-22,000.15
Total Checks and Payments					-22,000.15	-22,000.15
<b>Deposits and Credits - 2 items</b>						
Deposit	05/31/2020			X	223.43	223.43
Deposit	05/31/2020			X	1,971.57	2,195.00
Total Deposits and Credits					2,195.00	2,195.00
Total Cleared Transactions					-19,805.15	-19,805.15
Cleared Balance					-19,805.15	171,688.76
Register Balance as of 05/31/2020					-19,805.15	171,688.76
<b>Ending Balance</b>					<b>-19,805.15</b>	<b>171,688.76</b>