

Scappose Public Library  
Financial Reports

May-21

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Prepared by: Robin Wilson

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

	May 21
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Contributed support</b>	
Previously Levied Taxes	697.19
Taxes Necessary to Balance	3,746.02
<b>Total Contributed support</b>	4,443.21
<b>Earned revenues</b>	
Donations	3,000.00
Income, Library Fines & Fees	337.24
Interest OR State Treasury	113.89
<b>Total Earned revenues</b>	3,451.13
<b>Total Income</b>	7,894.34
<b>Gross Profit</b>	7,894.34
<b>Expense</b>	
<b>Materials &amp; Services</b>	
Postage & Shipping	3.28
Bank Service Charges	13.31
Accounting fees	325.00
Books	3,060.51
Computer Expense	120.00
Insurance - non-employee	3.12
Legal fees	48.19
<b>New Programs/Children's Program</b>	
Summer Reading	428.72
New Programs/Children's Program - Other	49.95
<b>Total New Programs/Children's Program</b>	478.67
Service Contracts & Repair	264.90
Telephone & telecommunications	563.16
Utilities	959.30
Cleaning & Maintenance	460.00
<b>Materials &amp; Supplies</b>	
Supplies	178.42
<b>Total Materials &amp; Supplies</b>	178.42
<b>Total Materials &amp; Services</b>	6,477.86
<b>Payroll Expenses</b>	
Holiday Pay	0.00
Mileage Expense	29.12
Payroll Expenses - Other	29.97
<b>Total Payroll Expenses</b>	59.09
<b>Salaries &amp; related expenses</b>	
Vacation Pay	0.00
Sick Pay	306.35
Children Technician	1,825.20
Reference Technician	1,917.50
Head Librarian	4,833.34
Clerk 1	2,890.61
Clerk 2	1,120.51

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

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	<u>May 21</u>
Pension plan contributions PERS	820.03
Payroll taxes, Employer Soc Sec	<u>1,006.89</u>
Total Salaries & related expenses	<u>14,720.43</u>
Total Expense	<u>21,257.38</u>
Net Ordinary Income	<u>-13,363.04</u>
Net Income	<u><u>-13,363.04</u></u>

Scappoose Public Library  
**Balance Sheet**  
As of May 31, 2021

	<u>May 31, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,163.81
INROADS CR UN CHECKING	5,516.89
OR State Treasury Banking Sys	212,517.61
Petty cash	150.00
Total Checking/Savings	<u>233,348.31</u>
Total Current Assets	<u>233,348.31</u>
<b>TOTAL ASSETS</b>	<b><u>233,348.31</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon CC	1,091.83
Total Credit Cards	<u>1,091.83</u>
Total Credit Cards	1,091.83
Other Current Liabilities	
Direct Deposit Liabilities	34.49
Payroll Liabilities	1,456.51
Total Other Current Liabilities	<u>1,491.00</u>
Total Current Liabilities	<u>2,582.83</u>
Total Liabilities	2,582.83
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	95,365.53
Net Income	54,864.65
Total Equity	<u>230,765.48</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>233,348.31</u></b>

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

	Jul '20 - May 21	Budget	\$ Over 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	3,787.63	-3,787.63
Bequeathed Gifts	0.00	0.00	0.00
Agency (government) grants	4,100.00	0.00	4,100.00
Library Grants	500.00	3,666.63	-3,166.63
Previously Levied Taxes	10,058.86	6,416.63	3,642.23
Royalties	0.00	458.37	-458.37
Taxes Necessary to Balance	320,391.86	305,000.00	15,391.86
<b>Total Contributed support</b>	351,217.11	319,329.26	31,887.85
<b>Earned revenues</b>			
Donations	6,856.00	7,333.37	-477.37
Meeting Room Fees	-80.00	2,750.00	-2,830.00
Income, Library Fines & Fees	3,848.07	6,416.63	-2,568.56
Interest- Bank of the West	6.27	0.00	6.27
Interest OR State Treasury	1,397.73	2,062.50	-664.77
Miscellaneous revenue	2,582.90	1,833.37	749.53
Refunds & Reimbursements	68.02	11,458.37	-11,390.35
Earned revenues - Other	260.90		
<b>Total Earned revenues</b>	14,939.89	31,854.24	-16,914.35
<b>Total Income</b>	366,157.00	351,183.50	14,973.50
<b>Gross Profit</b>	366,157.00	351,183.50	14,973.50
<b>Expense</b>			
Covid Supplies	8,078.77		
Dues & Subscription	2,038.70	0.00	2,038.70
<b>Materials &amp; Services</b>			
Concerts in the Park	0.00	0.00	0.00
Movies in the Park	0.00	0.00	0.00
Advertising	0.00	0.00	0.00
Postage & Shipping	564.60	733.37	-168.77
Bank Service Charges	74.67	229.13	-154.46
Accounting fees	3,575.00	4,354.13	-779.13
Audit	3,660.00	6,000.00	-2,340.00
Books	34,787.52	32,083.37	2,704.15
Budget	0.00	500.00	-500.00
Computer Expense	5,933.75	7,333.37	-1,399.62
Election Fees	0.00	2,200.00	-2,200.00
Insurance - non-employee	4,846.08	5,500.00	-653.92
Landscape Maintenance	0.00	500.00	-500.00
Legal fees	333.69	687.50	-353.81

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Cash Basis

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

	Jul '20 - May 21	Budget	\$ Over Budget
<b>New Programs/Children's Program</b>			
Adult Programs	306.12		
Ukelele Grant	0.00	0.00	0.00
Youth Programs	137.11	0.00	137.11
Summer Reading	2,698.53	0.00	2,698.53
New Programs/Children's Program - Other	2,910.04	12,375.00	-9,464.96
<b>Total New Programs/Children's Program</b>	6,051.80	12,375.00	-6,323.20
<b>OCLC</b>	1,877.20	1,800.00	77.20
<b>Other expenses</b>	0.00	250.00	-250.00
<b>Periodicals</b>	1,701.89	2,520.87	-818.98
<b>Rent</b>	1.00	1.00	0.00
<b>Service Contracts &amp; Repair</b>	7,251.21	16,683.37	-9,432.16
<b>Telephone &amp; telecommunications</b>	3,099.53	3,208.37	-108.84
<b>Utilities</b>	11,121.91	11,458.37	-336.46
<b>Workshops, Staff development</b>	0.00	1,000.00	-1,000.00
<b>Cleaning &amp; Maintenance</b>	3,358.75	1,833.37	1,525.38
<b>Materials &amp; Supplies</b>			
Supplies	6,649.49	6,416.63	232.86
Materials & Supplies - Other	0.00	0.00	0.00
<b>Total Materials &amp; Supplies</b>	6,649.49	6,416.63	232.86
<b>Materials &amp; Services - Other</b>	19.78	0.00	19.78
<b>Total Materials &amp; Services</b>	94,907.87	117,667.85	-22,759.98
<b>Capital Outlay</b>			
Furniture/Equip/Perm Improve	23,029.88	1,833.37	21,196.51
Capital Outlay - Other	7,190.00		
<b>Total Capital Outlay</b>	30,219.88	1,833.37	28,386.51
<b>Contingency</b>	0.00	27,500.00	-27,500.00
<b>Payroll Expenses</b>			
EFMLA	0.00	0.00	0.00
Holiday Pay	2,621.96	0.00	2,621.96
Mileage Expense	29.12	0.00	29.12
Payroll Expenses - Other	2,483.11	0.00	2,483.11
<b>Total Payroll Expenses</b>	5,134.19	0.00	5,134.19

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Cash Basis

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

	Jul '20 - May 21	Budget	\$ Over Budget
<b>Salaries &amp; related expenses</b>			
Training	200.00	0.00	200.00
Vacation Pay	3,963.22	0.00	3,963.22
Sick Pay	978.96	0.00	978.96
Children Technician	21,436.80	24,291.63	-2,854.83
Reference Technician	22,853.94	25,666.63	-2,812.69
Catalog Technician	4,001.21	25,208.37	-21,207.16
Head Librarian	53,166.74	53,166.63	0.11
Clerk 1	29,626.83	16,500.00	13,126.83
Clerk 2	13,091.98	15,583.37	-2,491.39
Clerk 3	0.00	14,666.63	-14,666.63
Employee benefits - Health Ins	0.00	275.00	-275.00
Pension plan contributions PERS	9,143.90	13,750.00	-4,606.10
Payroll taxes, Employer Soc Sec	11,851.25	11,916.63	-65.38
PR Taxes Employer St Acc Ins	598.11	275.00	323.11
PR Taxes Unemployment Ins	0.00	366.63	-366.63
Wages - Other MTC Trainee	0.00	0.00	0.00
<b>Total Salaries &amp; related expenses</b>	<b>170,912.94</b>	<b>201,666.52</b>	<b>-30,753.58</b>
<b>Total Expense</b>	<b>311,292.35</b>	<b>348,667.74</b>	<b>-37,375.39</b>
<b>Net Ordinary Income</b>	<b>54,864.65</b>	<b>2,515.76</b>	<b>52,348.89</b>
<b>Net Income</b>	<b>54,864.65</b>	<b>2,515.76</b>	<b>52,348.89</b>

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

	% of Budget
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Contributed support</b>	
Covid Grant	
Friends of Scappoose Library	
Ready to Read Grant	0.0%
Bequeathed Gifts	0.0%
Agency (government) grants	100.0%
Library Grants	13.6%
Previously Levied Taxes	156.8%
Royalties	0.0%
Taxes Necessary to Balance	105.0%
<b>Total Contributed support</b>	110.0%
<b>Earned revenues</b>	
Donations	93.5%
Meeting Room Fees	-2.9%
Income, Library Fines & Fees	60.0%
Interest- Bank of the West	100.0%
Interest OR State Treasury	67.8%
Miscellaneous revenue	140.9%
Refunds & Reimbursements	0.6%
Earned revenues - Other	
<b>Total Earned revenues</b>	46.9%
<b>Total Income</b>	104.3%
<b>Gross Profit</b>	104.3%
<b>Expense</b>	
Covid Supplies	
Dues & Subscription	100.0%
<b>Materials &amp; Services</b>	
Concerts in the Park	0.0%
Movies in the Park	0.0%
Advertising	0.0%
Postage & Shipping	77.0%
Bank Service Charges	32.6%
Accounting fees	82.1%
Audit	61.0%
Books	108.4%
Budget	0.0%
Computer Expense	80.9%
Election Fees	0.0%
Insurance - non-employee	88.1%
Landscape Maintenance	0.0%
Legal fees	48.5%



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

	% of Budget
<b>New Programs/Children's Program</b>	
Adult Programs	
Ukelele Grant	0.0%
Youth Programs	100.0%
Summer Reading	100.0%
New Programs/Children's Program - Other	23.5%
<b>Total New Programs/Children's Program</b>	48.9%
<b>OCLC</b>	104.3%
<b>Other expenses</b>	0.0%
Periodicals	67.5%
Rent	100.0%
Service Contracts & Repair	43.5%
Telephone & telecommunications	96.6%
Utilities	97.1%
Workshops, Staff development	0.0%
Cleaning & Maintenance	183.2%
<b>Materials &amp; Supplies</b>	
Supplies	103.6%
Materials & Supplies - Other	0.0%
<b>Total Materials &amp; Supplies</b>	103.6%
<b>Materials &amp; Services - Other</b>	100.0%
<b>Total Materials &amp; Services</b>	80.7%
<b>Capital Outlay</b>	
Furniture/Equip/Perm Improve	1,256.2%
Capital Outlay - Other	
<b>Total Capital Outlay</b>	1,648.3%
<b>Contingency</b>	0.0%
<b>Payroll Expenses</b>	
EFMLA	0.0%
Holiday Pay	100.0%
Mileage Expense	100.0%
Payroll Expenses - Other	100.0%
<b>Total Payroll Expenses</b>	100.0%

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Cash Basis

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

	<u>% of Budget</u>
<b>Salaries &amp; related expenses</b>	
Training	100.0%
Vacation Pay	100.0%
Sick Pay	100.0%
Children Technician	88.2%
Reference Technician	89.0%
Catalog Technician	15.9%
Head Librarian	100.0%
Clerk 1	179.6%
Clerk 2	84.0%
Clerk 3	0.0%
Employee benefits - Health Ins	0.0%
Pension plan contributions PERS	66.5%
Payroll taxes, Employer Soc Sec	99.5%
PR Taxes Employer St Acc Ins	217.5%
PR Taxes Unemployment Ins	0.0%
Wages - Other MTC Trainee	0.0%
<b>Total Salaries &amp; related expenses</b>	<b>84.8%</b>
<b>Total Expense</b>	<b>89.3%</b>
<b>Net Ordinary Income</b>	<b>2,180.8%</b>
<b>Net Income</b>	<b>2,180.8%</b>