

Scappose Public Library
Financial Reports

Nov-20

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Scappoose Public Library
Profit & Loss
November 2020

	Nov 20
Ordinary Income/Expense	
Income	
Contributed support	
Agency (government) grants	1,600.00
Previously Levied Taxes	1,639.57
Taxes Necessary to Balance	290,590.05
Total Contributed support	293,829.62
Earned revenues	
Income, Library Fines & Fees	319.65
Interest- Bank of the West	0.62
Interest OR State Treasury	88.86
Total Earned revenues	409.13
Total Income	294,238.75
Gross Profit	294,238.75
Expense	
Covid Supplies	-170.23
Dues & Subscription	1,038.70
Materials & Services	
Postage & Shipping	39.49
Bank Service Charges	2.85
Accounting fees	325.00
Books	4,425.66
Computer Expense	2,707.21
Insurance - non-employee	2.83
New Programs/Children's Program	
Youth Programs	91.49
New Programs/Children's Program - Other	166.00
Total New Programs/Children's Program	257.49
Periodicals	138.00
Service Contracts & Repair	975.67
Telephone & telecommunications	282.34
Utilities	1,031.91
Cleaning & Maintenance	34.20
Materials & Supplies	
Supplies	1,002.53
Total Materials & Supplies	1,002.53
Total Materials & Services	11,225.18
Capital Outlay	
Furniture/Equip/Perm Improve	21.26
Total Capital Outlay	21.26
Payroll Expenses	
Holiday Pay	329.92
Payroll Expenses - Other	21.00
Total Payroll Expenses	350.92

Scappoose Public Library
Balance Sheet
As of November 30, 2020

	Nov 30, 20
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,025.76
INROADS CR UN CHECKING	6,405.65
OR State Treasury Banking Sys	319,194.40
Petty cash	150.00
Total Checking/Savings	340,775.81
Total Current Assets	340,775.81
TOTAL ASSETS	340,775.81
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Inroads CU Cr Card	823.67
Amazon CC	1,407.22
Total Credit Cards	2,230.89
Total Credit Cards	2,230.89
Other Current Liabilities	
Direct Deposit Liabilities	36.38
Payroll Liabilities	1,449.15
Total Other Current Liabilities	1,485.53
Total Current Liabilities	3,716.42
Total Liabilities	3,716.42
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	95,361.29
Net Income	161,162.80
Total Equity	337,059.39
TOTAL LIABILITIES & EQUITY	340,775.81

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

	Jul - Nov 20	Budget
Ordinary Income/Expense		
Income		
Contributed support		
Ready to Read Grant	0.00	1,721.65
Bequeathed Gifts	0.00	0.00
Agency (government) grants	1,600.00	0.00
Library Grants	500.00	1,666.65
Previously Levied Taxes	6,301.07	2,916.65
Royalties	0.00	208.35
Taxes Necessary to Balance	293,821.82	305,000.00
Total Contributed support	302,222.89	311,513.30
Earned revenues		
Donations	1,000.00	3,333.35
Meeting Room Fees	-80.00	1,250.00
Income, Library Fines & Fees	1,920.80	2,916.65
Interest- Bank of the West	3.16	0.00
Interest OR State Treasury	453.38	937.50
Miscellaneous revenue	2,131.07	833.35
Refunds & Reimbursements	45.95	5,208.35
Earned revenues - Other	260.90	
Total Earned revenues	5,735.26	14,479.20
Total Income	307,958.15	325,992.50
Gross Profit	307,958.15	325,992.50
Expense		
Covid Supplies	-4,356.83	
Dues & Subscription	1,188.70	0.00
Materials & Services		
Concerts in the Park	0.00	0.00
Movies in the Park	0.00	0.00
Postage & Shipping	171.39	333.35
Bank Service Charges	45.50	104.15
Accounting fees	1,625.00	1,979.15
Audit	0.00	0.00
Books	19,927.46	14,583.35
Budget	0.00	500.00
Computer Expense	4,247.44	3,333.35
Election Fees	0.00	2,200.00
Insurance - non-employee	14.15	2,500.00
Landscape Maintenance	0.00	500.00
Legal fees	21.50	312.50
New Programs/Children's Program		
Ukelele Grant	0.00	0.00
Youth Programs	104.27	0.00
Summer Reading	781.07	0.00
New Programs/Children's Program - Other	638.37	5,625.00
Total New Programs/Children's Program	1,523.71	5,625.00
OCLC	269.10	0.00
Other expenses	0.00	250.00
Periodicals	924.41	1,145.85
Rent	1.00	1.00
Service Contracts & Repair	3,204.74	7,583.35
Telephone & telecommunications	1,411.36	1,458.35
Utilities	4,362.80	5,208.35
Workshops, Staff development	0.00	1,000.00
Cleaning & Maintenance	1,203.20	833.35

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 Cash Basis

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

	Jul - Nov 20	Budget
Materials & Supplies		
Supplies	3,982.67	2,916.65
Materials & Supplies - Other	0.00	0.00
Total Materials & Supplies	3,982.67	2,916.65
Materials & Services - Other	11.79	
Total Materials & Services	42,947.22	52,367.75
Capital Outlay		
Furniture/Equip/Perm Improve	21,679.97	833.35
Total Capital Outlay	21,679.97	833.35
Contingency	0.00	12,500.00
Payroll Expenses		
Holiday Pay	1,147.10	0.00
Mileage Expense	0.00	0.00
Payroll Expenses - Other	2,271.07	0.00
Total Payroll Expenses	3,418.17	0.00
Salaries & related expenses		
Training	0.00	0.00
Vacation Pay	3,011.84	0.00
Sick Pay	419.11	0.00
Children Technician	10,044.90	11,041.65
Reference Technician	10,174.88	11,666.65
Catalog Technician	4,001.21	11,458.35
Head Librarian	24,166.70	24,166.65
Clerk 1	13,648.62	7,500.00
Clerk 2	5,870.53	7,083.35
Clerk 3	0.00	6,666.65
Employee benefits - Health Ins	0.00	125.00
Pension plan contributions PERS	4,194.20	6,250.00
Payroll taxes, Employer Soc Sec	5,660.30	5,416.65
PR Taxes Employer St Acc Ins	598.11	125.00
PR Taxes Unemployment Ins	0.00	166.65
Wages - Other MTC Trainee	0.00	0.00
Total Salaries & related expenses	81,790.40	91,666.60
Total Expense	146,667.63	157,367.70
Net Ordinary Income	161,290.52	168,624.80
Net Income	161,290.52	168,624.80

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

	\$ Over Budget	% of Budget
Ordinary Income/Expense		
Income		
Contributed support		
Ready to Read Grant	-1,721.65	0.0%
Bequeathed Gifts	0.00	0.0%
Agency (government) grants	1,600.00	100.0%
Library Grants	-1,166.65	30.0%
Previously Levied Taxes	3,384.42	216.0%
Royalties	-208.35	0.0%
Taxes Necessary to Balance	-11,178.18	96.3%
Total Contributed support	-9,290.41	97.0%
Earned revenues		
Donations	-2,333.35	30.0%
Meeting Room Fees	-1,330.00	-6.4%
Income, Library Fines & Fees	-995.85	65.9%
Interest- Bank of the West	3.16	100.0%
Interest OR State Treasury	-484.12	48.4%
Miscellaneous revenue	1,297.72	255.7%
Refunds & Reimbursements	-5,162.40	0.9%
Earned revenues - Other		
Total Earned revenues	-8,743.94	39.6%
Total Income	-18,034.35	94.5%
Gross Profit	-18,034.35	94.5%
Expense		
Covid Supplies		
Dues & Subscription	1,188.70	100.0%
Materials & Services		
Concerts in the Park	0.00	0.0%
Movies in the Park	0.00	0.0%
Postage & Shipping	-161.96	51.4%
Bank Service Charges	-58.65	43.7%
Accounting fees	-354.15	82.1%
Audit	0.00	0.0%
Books	5,344.11	136.6%
Budget	-500.00	0.0%
Computer Expense	914.09	127.4%
Election Fees	-2,200.00	0.0%
Insurance - non-employee	-2,485.85	0.6%
Landscape Maintenance	-500.00	0.0%
Legal fees	-291.00	6.9%
New Programs/Children's Program		
Ukelele Grant	0.00	0.0%
Youth Programs	104.27	100.0%
Summer Reading	781.07	100.0%
New Programs/Children's Program - Other	-4,986.63	11.3%
Total New Programs/Children's Program	-4,101.29	27.1%
OCLC	269.10	100.0%
Other expenses	-250.00	0.0%
Periodicals	-221.44	80.7%
Rent	0.00	100.0%
Service Contracts & Repair	-4,378.61	42.3%
Telephone & telecommunications	-46.99	96.8%
Utilities	-845.55	83.8%
Workshops, Staff development	-1,000.00	0.0%
Cleaning & Maintenance	369.85	144.4%

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

	\$ Over Budget	% of Budget
Materials & Supplies		
Supplies	1,066.02	136.5%
Materials & Supplies - Other	0.00	0.0%
Total Materials & Supplies	1,066.02	136.5%
Materials & Services - Other		
Total Materials & Services	-9,420.53	82.0%
Capital Outlay		
Furniture/Equip/Perm Improve	20,846.62	2,601.5%
Total Capital Outlay	20,846.62	2,601.5%
Contingency	-12,500.00	0.0%
Payroll Expenses		
Holiday Pay	1,147.10	100.0%
Mileage Expense	0.00	0.0%
Payroll Expenses - Other	2,271.07	100.0%
Total Payroll Expenses	3,418.17	100.0%
Salaries & related expenses		
Training	0.00	0.0%
Vacation Pay	3,011.84	100.0%
Sick Pay	419.11	100.0%
Children Technician	-996.75	91.0%
Reference Technician	-1,491.77	87.2%
Catalog Technician	-7,457.14	34.9%
Head Librarian	0.05	100.0%
Clerk 1	6,148.62	182.0%
Clerk 2	-1,212.82	82.9%
Clerk 3	-6,666.65	0.0%
Employee benefits - Health Ins	-125.00	0.0%
Pension plan contributions PERS	-2,055.80	67.1%
Payroll taxes, Employer Soc Sec	243.65	104.5%
PR Taxes Employer St Acc Ins	473.11	478.5%
PR Taxes Unemployment Ins	-166.65	0.0%
Wages - Other MTC Trainee	0.00	0.0%
Total Salaries & related expenses	-9,876.20	89.2%
Total Expense	-10,700.07	93.2%
Net Ordinary Income	-7,334.28	95.7%
Net Income	-7,334.28	95.7%