

Scappose Public Library
Financial Reports

Oct-20

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Scappoose Public Library
Profit & Loss
 October 2020

	Oct 20
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	731.61
Total Contributed support	731.61
Earned revenues	
Income, Library Fines & Fees	371.10
Interest- Bank of the West	0.64
Interest OR State Treasury	48.48
Total Earned revenues	420.22
Total Income	1,151.83
Gross Profit	1,151.83
Expense	
Covid Supplies	-3,377.38
Materials & Services	
Postage & Shipping	17.32
Bank Service Charges	6.09
Accounting fees	325.00
Books	4,165.40
Computer Expense	110.00
Insurance - non-employee	2.83
New Programs/Children's Program	
Summer Reading	279.98
New Programs/Children's Program - Other	391.56
Total New Programs/Children's Program	671.54
Periodicals	67.49
Service Contracts & Repair	264.77
Telephone & telecommunications	282.34
Utilities	814.75
Cleaning & Maintenance	647.12
Materials & Supplies	
Supplies	173.57
Total Materials & Supplies	173.57
Total Materials & Services	7,548.22
Capital Outlay	
Furniture/Equip/Perm Improve	21.99
Total Capital Outlay	21.99
Payroll Expenses	
Holiday Pay	0.00
Payroll Expenses - Other	21.00
Total Payroll Expenses	21.00
Salaries & related expenses	
Vacation Pay	1,112.00
Sick Pay	89.94
Children Technician	1,696.50
Reference Technician	1,933.75
Head Librarian	4,833.34
Clerk 1	2,738.74
Clerk 2	955.62
Pension plan contributions PERS	763.39

4:45 PM
11/18/20
Cash Basis

Scappoose Public Library
Profit & Loss
October 2020

	<u>Oct 20</u>
Payroll taxes, Employer Soc Sec	1,042.72
PR Taxes Employer St Acc Ins	598.11
Total Salaries & related expenses	<u>15,764.11</u>
Total Expense	<u>19,977.94</u>
Net Ordinary Income	<u>-18,826.11</u>
Net Income	<u><u>-18,826.11</u></u>

Scappoose Public Library
Balance Sheet
 As of October 31, 2020

	Oct 31, 20
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,025.14
INROADS CR UN CHECKING	5,066.01
OR State Treasury Banking Sys	52,876.02
Petty cash	150.00
Total Checking/Savings	73,117.17
Total Current Assets	73,117.17
TOTAL ASSETS	73,117.17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Inroads CU Cr Card	490.72
Amazon CC	1,080.48
Total Credit Cards	1,571.20
Total Credit Cards	1,571.20
Other Current Liabilities	
Direct Deposit Liabilities	36.38
Payroll Liabilities	1,479.93
Total Other Current Liabilities	1,516.31
Total Current Liabilities	3,087.51
Total Liabilities	3,087.51
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	95,365.53
Net Income	-105,871.17
Total Equity	70,029.66
TOTAL LIABILITIES & EQUITY	73,117.17

Scappoose Public Library Profit & Loss Budget Performance July through October 2020

	Jul - Oct 20	Budget	Jul - Oct 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Contributed support					
Ready to Read Grant	0.00	1,377.32	0.00	1,377.32	4,132.00
Bequeathed Gifts	0.00	0.00	0.00	0.00	0.00
Agency (government) grants	0.00	0.00	0.00	0.00	0.00
Library Grants	500.00	1,333.32	500.00	1,333.32	4,000.00
Previously Levied Taxes	4,661.50	2,333.32	4,661.50	2,333.32	7,000.00
Royalties	0.00	166.68	0.00	166.68	500.00
Taxes Necessary to Balance	3,231.77	0.00	3,231.77	0.00	305,000.00
Total Contributed support	8,393.27	5,210.64	8,393.27	5,210.64	320,632.00
Earned revenues					
Donations	1,000.00	2,666.68	1,000.00	2,666.68	8,000.00
Meeting Room Fees	-80.00	1,000.00	-80.00	1,000.00	3,000.00
Income, Library Fines & Fees	1,601.15	2,333.32	1,601.15	2,333.32	7,000.00
Interest- Bank of the West	2.54	0.00	2.54	0.00	0.00
Interest OR State Treasury	364.52	750.00	364.52	750.00	2,250.00
Miscellaneous revenue	2,131.07	666.68	2,131.07	666.68	2,000.00
Refunds & Reimbursements	45.95	4,166.68	45.95	4,166.68	12,500.00
Earned revenues - Other	260.90		260.90		
Total Earned revenues	5,326.13	11,583.36	5,326.13	11,583.36	34,750.00
Total Income	13,719.40	16,794.00	13,719.40	16,794.00	355,382.00
Gross Profit	13,719.40	16,794.00	13,719.40	16,794.00	355,382.00
Expense					
Covid Supplies	-4,186.60		-4,186.60		
Dues & Subscription	150.00	0.00	150.00	0.00	0.00
Materials & Services					
Concerts in the Park	0.00	0.00	0.00	0.00	0.00
Movies in the Park	0.00	0.00	0.00	0.00	0.00
Advertising	0.00	0.00	0.00	0.00	0.00
Postage & Shipping	131.90	266.68	131.90	266.68	800.00
Bank Service Charges	42.65	83.32	42.65	83.32	250.00
Accounting fees	1,300.00	1,583.32	1,300.00	1,583.32	4,750.00
Audit	0.00	0.00	0.00	0.00	6,000.00
Books	15,497.56	11,666.68	15,497.56	11,666.68	35,000.00
Budget	0.00	500.00	0.00	500.00	500.00
Computer Expense	1,540.23	2,666.68	1,540.23	2,666.68	8,000.00
Election Fees	0.00	2,200.00	0.00	2,200.00	2,200.00
Insurance - non-employee	11.32	2,000.00	11.32	2,000.00	6,000.00
Landscape Maintenance	0.00	500.00	0.00	500.00	500.00
Legal fees	21.50	250.00	21.50	250.00	750.00
New Programs/Children's Program					
Ukelele Grant	0.00	0.00	0.00	0.00	0.00
Youth Programs	12.78	0.00	12.78	0.00	0.00
Summer Reading	781.07	0.00	781.07	0.00	0.00
New Programs/Children's Program - Other	472.37	4,500.00	472.37	4,500.00	13,500.00
Total New Programs/Children's Program	1,266.22	4,500.00	1,266.22	4,500.00	13,500.00
OCLC	269.10	0.00	269.10	0.00	1,800.00
Other expenses					
Periodicals	786.41	916.68	786.41	916.68	2,750.00
Rent	1.00	1.00	1.00	1.00	1.00
Service Contracts & Repair	2,361.03	6,066.68	2,361.03	6,066.68	18,200.00
Telephone & telecommunications	1,129.02	1,166.68	1,129.02	1,166.68	3,500.00
Utilities	3,330.89	4,166.68	3,330.89	4,166.68	12,500.00
Workshops, Staff development	0.00	1,000.00	0.00	1,000.00	1,000.00
Cleaning & Maintenance	1,169.00	666.68	1,169.00	666.68	2,000.00

Scappoose Public Library Profit & Loss Budget Performance July through October 2020

	Jul - Oct 20	Budget	Jul - Oct 20	YTD Budget	Annual Budget
Materials & Supplies					
Supplies	2,980.14	2,333.32	2,980.14	2,333.32	7,000.00
Materials & Supplies - Other	0.00	0.00	0.00	0.00	0.00
Total Materials & Supplies	2,980.14	2,333.32	2,980.14	2,333.32	7,000.00
Materials & Services - Other	11.79		11.79		0.00
Total Materials & Services	31,849.76	42,784.40	31,849.76	42,784.40	127,251.00
Capital Outlay					
Furniture/Equip/Perm Improve	21,658.71	666.68	21,658.71	666.68	2,000.00
Total Capital Outlay	21,658.71	666.68	21,658.71	666.68	2,000.00
Contingency	0.00			666.68	2,000.00
Payroll Expenses		10,000.00	0.00	10,000.00	30,000.00
EFMLA	0.00		0.00		
Holiday Pay	817.18	0.00	817.18	0.00	0.00
Mileage Expense	0.00	0.00	0.00	0.00	0.00
Payroll Expenses - Other	2,250.07	0.00	2,250.07	0.00	0.00
Total Payroll Expenses	3,067.25	0.00	3,067.25	0.00	0.00
Salaries & related expenses					
Training	0.00	0.00	0.00	0.00	0.00
Vacation Pay	2,813.46	0.00	2,813.46	0.00	0.00
Sick Pay	419.11	0.00	419.11	0.00	0.00
Children Technician	7,931.10	8,833.32	7,931.10	8,833.32	26,500.00
Reference Technician	8,192.38	9,333.32	8,192.38	9,333.32	28,000.00
Catalog Technician	4,001.21	9,166.68	4,001.21	9,166.68	27,500.00
Head Librarian	19,333.36	19,333.32	19,333.36	19,333.32	58,000.00
Clerk 1	11,033.52	6,000.00	11,033.52	6,000.00	18,000.00
Clerk 2	4,671.33	5,666.68	4,671.33	5,666.68	17,000.00
Clerk 3	0.00	5,333.32	0.00	5,333.32	16,000.00
Employee benefits - Health Ins	0.00	100.00	0.00	100.00	300.00
Pension plan contributions PERS	3,434.15	5,000.00	3,434.15	5,000.00	15,000.00
Payroll taxes, Employer Soc Sec	4,623.72	4,333.32	4,623.72	4,333.32	13,000.00
PR Taxes Employer St Acc Ins	598.11	100.00	598.11	100.00	300.00
PR Taxes Unemployment Ins	0.00	133.32	0.00	133.32	400.00
Wages - Other MTC Trainee	0.00	0.00	0.00	0.00	0.00
Total Salaries & related expenses	67,051.45	73,333.28	67,051.45	73,333.28	220,000.00
Total Expense	119,590.57	126,784.36	119,590.57	126,784.36	379,251.00
Net Ordinary Income	-105,871.17	-109,990.36	-105,871.17	-109,990.36	-23,869.00
Net Income	-105,871.17	-109,990.36	-105,871.17	-109,990.36	-23,869.00