

Scappose Public Library
Financial Reports

Sep-20

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Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
 September 2020

	Sep 20
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	1,158.06
Total Contributed support	1,158.06
Earned revenues	
Donations	1,000.00
Income, Library Fines & Fees	348.65
Interest- Bank of the West	0.62
Interest OR State Treasury	60.48
Total Earned revenues	1,409.75
Total Income	2,567.81
Gross Profit	2,567.81
Expense	
Covid Supplies	-853.54
Materials & Services	
Postage & Shipping	58.16
Bank Service Charges	16.16
Accounting fees	325.00
Books	1,775.08
Computer Expense	588.36
Insurance - non-employee	2.83
Legal fees	21.50
New Programs/Children's Program	
Youth Programs	12.78
Summer Reading	96.83
New Programs/Children's Program - Other	80.81
Total New Programs/Children's Program	190.42
Periodicals	57.00
Service Contracts & Repair	619.77
Telephone & telecommunications	282.24
Utilities	906.68
Cleaning & Maintenance	480.18
Materials & Supplies	
Supplies	236.06
Total Materials & Supplies	236.06
Materials & Services - Other	11.79
Total Materials & Services	5,571.23
Capital Outlay	
Furniture/Equip/Perm Improve	-10,040.57
Total Capital Outlay	-10,040.57
Payroll Expenses	
Holiday Pay	286.55
Payroll Expenses - Other	66.95
Total Payroll Expenses	353.50

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10/15/20
Cash Basis

Scappoose Public Library
Profit & Loss
September 2020

	<u>Sep 20</u>
Salaries & related expenses	
Vacation Pay	67.46
Sick Pay	109.20
Children Technician	1,883.70
Reference Technician	2,165.31
Head Librarian	4,833.34
Clerk 1	2,672.83
Clerk 2	1,176.71
Pension plan contributions PERS	751.73
Payroll taxes, Employer Soc Sec	1,029.19
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Total Salaries & related expenses	14,689.47
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Total Expense	9,720.09
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Net Ordinary Income	-7,152.28
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Net Income	-7,152.28
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Scappoose Public Library
Balance Sheet
 As of September 30, 2020

	Sep 30, 20
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,024.50
INROADS CR UN CHECKING	12,746.41
OR State Treasury Banking Sys	67,096.03
Petty cash	150.00
Total Checking/Savings	95,016.94
Total Current Assets	95,016.94
Fixed Assets	
Capital Improvements	29,595.00
Total Fixed Assets	29,595.00
Other Assets	
Property Tax Receivable	18,899.66
Total Other Assets	18,899.66
TOTAL ASSETS	143,511.60
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Inroads CU Cr Card	1,436.83
Amazon CC	1,168.49
Total Credit Cards	2,605.32
Total Credit Cards	2,605.32
Other Current Liabilities	
Direct Deposit Liabilities	36.38
Payroll Liabilities	3,507.67
Total Other Current Liabilities	3,544.05
Total Current Liabilities	6,149.37
Total Liabilities	6,149.37
Equity	
Deferred Revenue	18,899.66
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	95,365.53
Net Income	-57,438.26
Total Equity	137,362.23
TOTAL LIABILITIES & EQUITY	143,511.60

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

	Jul - Sep 20	Budget	Jul - Sep 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Contributed support					
Ready to Read Grant	0.00	1,032.99	0.00	1,032.99	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	999.99	500.00	999.99	4,000.00
Previously Levied Taxes	3,929.89	1,749.99	3,929.89	1,749.99	7,000.00
Royalties	0.00	125.01	0.00	125.01	500.00
Taxes Necessary to Balance	3,231.77	0.00	3,231.77	0.00	305,000.00
Total Contributed support	7,661.66	3,907.98	7,661.66	3,907.98	320,632.00
Earned revenues					
Donations	1,000.00	2,000.01	1,000.00	2,000.01	8,000.00
Meeting Room Fees	-80.00	750.00	-80.00	750.00	3,000.00
Income, Library Fines & Fees	1,230.05	1,749.99	1,230.05	1,749.99	7,000.00
Interest- Bank of the West	1.90	0.00	1.90	0.00	0.00
Interest OR State Treasury	316.04	562.50	316.04	562.50	2,250.00
Miscellaneous revenue	2,131.07	500.01	2,131.07	500.01	2,000.00
Refunds & Reimbursements	45.95	3,125.01	45.95	3,125.01	12,500.00
Earned revenues - Other	260.90		260.90		
Total Earned revenues	4,905.91	8,687.52	4,905.91	8,687.52	34,750.00
Total Income	12,567.57	12,595.50	12,567.57	12,595.50	355,382.00
Gross Profit	12,567.57	12,595.50	12,567.57	12,595.50	355,382.00
Expense					
Covid Supplies	-809.22		-809.22		
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
Postage & Shipping	114.58	200.01	114.58	200.01	800.00
Bank Service Charges	36.56	62.49	36.56	62.49	250.00
Accounting fees	975.00	1,187.49	975.00	1,187.49	4,750.00
Audit	0.00	0.00	0.00	0.00	6,000.00
Books	11,321.78	8,750.01	11,321.78	8,750.01	35,000.00
Budget	0.00	500.00	0.00	500.00	500.00
Computer Expense	1,430.23	2,000.01	1,430.23	2,000.01	8,000.00
Election Fees	0.00	2,200.00	0.00	2,200.00	2,200.00
Insurance - non-employee	8.49	1,500.00	8.49	1,500.00	6,000.00
Landscape Maintenance	0.00	500.00	0.00	500.00	500.00
Legal fees	21.50	187.50	21.50	187.50	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	501.09	0.00	501.09	0.00	0.00
New Programs/Children's Program - Other	80.81	3,375.00	80.81	3,375.00	13,500.00
Total New Programs/Children's Program	594.68	3,375.00	594.68	3,375.00	13,500.00
OCLC	269.10	0.00	269.10	0.00	1,800.00
Other expenses	0.00	250.00	0.00	250.00	250.00
Periodicals	718.92	687.51	718.92	687.51	2,750.00
Rent	1.00	1.00	1.00	1.00	1.00
Service Contracts & Repair	2,096.26	4,550.01	2,096.26	4,550.01	18,200.00
Telephone & telecommunications	846.68	875.01	846.68	875.01	3,500.00
Utilities	2,516.14	3,125.01	2,516.14	3,125.01	12,500.00
Workshops, Staff development	0.00	1,000.00	0.00	1,000.00	1,000.00
Cleaning & Maintenance	521.88	500.01	521.88	500.01	2,000.00

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10/15/20

Cash Basis

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

	Jul - Sep 20	Budget	Jul - Sep 20	YTD Budget	Annual Budget
Materials & Supplies					
Supplies	2,806.57	1,749.99	2,806.57	1,749.99	7,000.00
Materials & Supplies - Other	0.00	0.00	0.00	0.00	0.00
Total Materials & Supplies	2,806.57	1,749.99	2,806.57	1,749.99	7,000.00
Materials & Services - Other	11.79		11.79		0.00
Total Materials & Services	24,291.16	33,201.05	24,291.16	33,201.05	127,251.00
Capital Outlay					
Furniture/Equip/Perm Improve	-7,958.28	500.01	-7,958.28	500.01	2,000.00
Total Capital Outlay	-7,958.28	500.01	-7,958.28	500.01	2,000.00
Contingency	0.00	7,500.00	0.00	7,500.00	30,000.00
Payroll Expenses					
EFMLA	0.00		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	2,229.07	0.00	2,229.07	0.00	0.00
Total Payroll Expenses	3,046.25	0.00	3,046.25	0.00	0.00
Salaries & related expenses					
Training	0.00	0.00	0.00	0.00	0.00
Vacation Pay	1,701.46	0.00	1,701.46	0.00	0.00
Sick Pay	329.17	0.00	329.17	0.00	0.00
Children Technician	6,234.60	6,624.99	6,234.60	6,624.99	26,500.00
Reference Technician	6,258.63	6,999.99	6,258.63	6,999.99	28,000.00
Catalog Technician	4,001.21	6,875.01	4,001.21	6,875.01	27,500.00
Head Librarian	14,500.02	14,499.99	14,500.02	14,499.99	58,000.00
Clerk 1	8,294.78	4,500.00	8,294.78	4,500.00	18,000.00
Clerk 2	3,715.71	4,250.01	3,715.71	4,250.01	17,000.00
Clerk 3	0.00	3,999.99	0.00	3,999.99	16,000.00
Employee benefits - Health Ins	0.00	75.00	0.00	75.00	300.00
Pension plan contributions PERS	2,670.76	3,750.00	2,670.76	3,750.00	15,000.00
Payroll taxes, Employer Soc Sec	3,579.58	3,249.99	3,579.58	3,249.99	13,000.00
PR Taxes Employer St Acc Ins	0.00	75.00	0.00	75.00	300.00
PR Taxes Unemployment Ins	0.00	99.99	0.00	99.99	400.00
Wages - Other MTC Trainee	0.00	0.00	0.00	0.00	0.00
Total Salaries & related expenses	51,285.92	54,999.96	51,285.92	54,999.96	220,000.00
Total Expense	70,005.83	96,201.02	70,005.83	96,201.02	379,251.00
Net Ordinary Income	-57,438.26	-83,605.52	-57,438.26	-83,605.52	-23,869.00
Net Income	-57,438.26	-83,605.52	-57,438.26	-83,605.52	-23,869.00

**Scappoose Public Library
Reconciliation Detail
OR State Treasury Banking Sys, Period Ending 09/30/2020**

Type	Date	Num	Name	Cir	Amount	Balance
Beginning Balance						110,877.69
Cleared Transactions						
Checks and Payments - 3 items						
Transfer	09/03/2020			X	-35,000.00	-35,000.00
Transfer	09/16/2020			X	-10,000.00	-45,000.00
Check	09/30/2020			X	-0.20	-45,000.20
Total Checks and Payments					-45,000.20	-45,000.20
Deposits and Credits - 2 items						
Deposit	09/03/2020			X	1,158.06	1,158.06
Deposit	09/30/2020			X	60.48	1,218.54
Total Deposits and Credits					1,218.54	1,218.54
Total Cleared Transactions					-43,781.66	-43,781.66
Cleared Balance					-43,781.66	67,096.03
Register Balance as of 09/30/2020					-43,781.66	67,096.03
Ending Balance					-43,781.66	67,096.03