

Scappose Public Library
Financial Reports

Apr-20

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		Amazon Credit Card		

Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
 April 2020

	Apr 20
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	838.28
Taxes Necessary to Balance	1,355.23
	2,193.51
Total Contributed support	2,193.51
Earned revenues	
Income, Library Fines & Fees	251.40
Interest- Bank of the West	0.62
Interest OR State Treasury	290.40
	542.42
Total Earned revenues	542.42
Total Income	2,735.93
Gross Profit	2,735.93
Expense	
Materials & Services	
Bank Service Charges	0.70
Accounting fees	325.00
Books	2,255.91
Computer Expense	125.18
Insurance - non-employee	2.83
New Programs/Children's Program	
Youth Programs	9.93
Summer Reading	920.25
New Programs/Children's Program - Other	25.00
	955.18
Total New Programs/Children's Program	955.18
Periodicals	57.00
Service Contracts & Repair	809.18
Telephone & telecommunications	279.42
Utilities	890.92
Cleaning & Maintenance	64.24
Materials & Supplies	
Supplies	197.33
	197.33
Total Materials & Supplies	197.33
Total Materials & Services	5,962.89
Capital Outlay	
Furniture/Equip/Perm Improve	578.00
	578.00
Total Capital Outlay	578.00
Payroll Expenses	
EFMLA	82.32
Holiday Pay	0.00
Payroll Expenses - Other	21.00
	103.32
Total Payroll Expenses	103.32

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05/18/20
Cash Basis

Scappoose Public Library
Profit & Loss
April 2020

	<u>Apr 20</u>
Salaries & related expenses	
Vacation Pay	0.00
Sick Pay	2,197.19
Children Technician	2,041.22
Reference Technician	2,130.64
Catalog Technician	917.00
Head Librarian	4,833.34
Clerk 1	1,562.63
Clerk 2	676.20
Pension plan contributions PERS	918.44
Payroll taxes, Employer Soc Sec	1,126.52
Total Salaries & related expenses	<u>16,403.18</u>
Total Expense	<u>23,047.39</u>
Net Ordinary Income	<u>-20,311.46</u>
Net Income	<u><u>-20,311.46</u></u>

Scappoose Public Library
Balance Sheet
As of April 30, 2020

	Apr 30, 20
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,021.35
INROADS CR UN CHECKING	1,487.70
OR State Treasury Banking Sys	191,493.91
Petty cash	150.00
Total Checking/Savings	208,152.96
Total Current Assets	208,152.96
Other Assets	
Property Tax Receivable	18,899.66
Total Other Assets	18,899.66
TOTAL ASSETS	227,052.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	955.92
Inroads CU Cr Card	1,294.20
Amazon CC	
Total Credit Cards	2,250.12
Total Credit Cards	2,250.12
Other Current Liabilities	
Direct Deposit Liabilities	15.39
Payroll Liabilities	7,311.56
Total Other Current Liabilities	7,326.95
Total Current Liabilities	9,577.07
Total Liabilities	9,577.07
Equity	
Deferred Revenue	18,899.66
Opening Bal Equity	80,535.30
Unrestricted (retained earnings)	48,328.69
Net Income	69,711.90
Total Equity	217,475.55
TOTAL LIABILITIES & EQUITY	227,052.62

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

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributed support	0.00	0.00	0.00	0.0%
Friends of Scappoose Library	781.97	0.00	781.97	100.0%
Ready to Read Grant	0.00	1,250.00	-1,250.00	0.0%
Bequeathed Gifts	1,900.00			
Agency (government) grants	20,212.58	7,610.00	12,602.58	265.6%
Library Grants	10,994.13	8,333.32	2,660.81	131.9%
Previously Levied Taxes	690.84	416.68	274.16	155.8%
Royalties	303,865.54	275,000.00	28,865.54	110.5%
Taxes Necessary to Balance	0.00	0.00	0.00	0.0%
Contributed support - Other				
Total Contributed support	338,445.06	292,610.00	45,835.06	115.7%
Earned revenues				
Donations	1,726.00	0.00	1,726.00	100.0%
Meeting Room Fees	2,745.00	2,500.00	245.00	109.8%
Income, Library Fines & Fees	8,925.82	5,833.32	3,092.50	153.0%
Interest- Bank of the West	6.91	0.00	6.91	100.0%
Interest OR State Treasury	3,225.79	2,916.68	309.11	110.6%
Miscellaneous revenue	0.00	1,666.68	-1,666.68	0.0%
Refunds & Reimbursements	252.20	0.00	252.20	100.0%
Total Earned revenues	16,881.72	12,916.68	3,965.04	130.7%
Total Income	355,326.78	305,526.68	49,800.10	116.3%
Gross Profit	355,326.78	305,526.68	49,800.10	116.3%
Expense				
Dues & Subscription	930.00			
Materials & Services	2,447.92	0.00	143.00	100.0%
Concerts in the Park	143.00	666.68	-310.65	53.4%
Movies in the Park	356.03	0.00	0.00	0.0%
Advertising	0.00	0.00	173.14	100.0%
Postage & Shipping	3,200.00	3,750.00	-550.00	85.3%
Office Equipment and Expenses	8,190.00	5,000.00	3,190.00	163.8%
Bank Service Charges	30,081.48	29,166.68	914.80	103.1%
Accounting fees	0.00	416.68	-416.68	0.0%
Audit	9,227.80	7,666.68	1,561.12	120.4%
Books	2,086.74			
Budget	4,827.32	5,416.68	-589.36	89.1%
Computer Expense	0.00	416.68	-416.68	0.0%
Election Fees	289.50	416.68	-127.18	69.5%
Insurance - non-employee				
Landscaping Maintenance				
Legal fees				

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

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
New Programs/Children's Program				
Ukelele Grant	1,000.00			
Youth Programs	86.12			
Winter Reading	0.00	0.00	0.00	0.0%
Summer Reading	2,790.26	3,443.32	-653.06	81.0%
New Programs/Children's Program - Other	1,282.94	8,333.32	-7,050.38	15.4%
Total New Programs/Children's Program	5,159.32	11,776.64	-6,617.32	43.8%
OCLC				
Other expenses	269.10	500.00	-230.90	53.8%
Periodicals	0.00	208.32	-208.32	0.0%
Ready to Read Program	2,114.19	2,291.68	-177.49	92.3%
Rent	0.00	0.00	0.00	0.0%
Service Contracts & Repair	1.00	1.00	0.00	100.0%
Telephone & telecommunications	18,070.67	15,416.68	2,653.99	117.2%
Utilities	2,769.00	2,916.68	-147.68	94.9%
Volunteer Program	11,345.13	11,250.00	95.13	100.8%
Workshops, Staff development	0.00	0.00	0.00	0.0%
Cleaning & Maintenance	0.00	1,250.00	-1,250.00	0.0%
Materials & Supplies	784.02	3,333.32	-2,549.30	23.5%
Supplies	5,188.25	0.00	5,188.25	100.0%
Materials & Supplies - Other	0.00	10,000.00	-10,000.00	0.0%
Total Materials & Supplies	5,188.25	10,000.00	-4,811.75	51.9%
Total Materials & Services	107,653.61	111,861.08	-4,207.47	96.2%
Capital Outlay				
Furniture/Equip/Perm Improve	3,104.04	10,832.50	-7,728.46	28.7%
Total Capital Outlay	3,104.04	10,832.50	-7,728.46	28.7%
Contingency	0.00	20,833.32	-20,833.32	0.0%
Payroll Expenses				
EFMLA	82.32			
Holiday Pay	1,443.31			
Mileage Expense	158.25			
Payroll Expenses - Other	626.96	0.00	626.96	100.0%
Total Payroll Expenses	2,310.84	0.00	2,310.84	100.0%

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

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
Salaries & related expenses				
Training	883.68	0.00	4,735.99	100.0%
Vacation Pay	4,735.99	0.00	3,462.09	100.0%
Sick Pay	3,462.09	0.00	-3,113.61	86.2%
Children Technician	19,386.39	22,500.00	-996.10	95.4%
Reference Technician	20,670.58	21,666.68	-3,354.19	85.6%
Catalog Technician	19,979.13	23,333.32	0.00	0.0%
Bkkpr	0.00	0.00	-2,173.52	95.5%
Head Librarian	46,159.80	48,333.32	-987.07	93.3%
Clerk 1	13,762.93	14,750.00	-4,536.26	69.2%
Clerk 2	10,213.74	14,750.00	-1,169.29	90.3%
Clerk 3	10,914.03	12,083.32	-208.32	0.0%
Employee benefits - Health Ins	0.00	208.32	-2,075.24	82.2%
Pension plan contributions PERS	9,591.44	11,666.68	150.19	101.3%
Payroll taxes, Employer Soc Sec	11,816.87	11,666.68	-208.32	0.0%
PR Taxes Employer St Acc Ins	0.00	208.32	-2,000.00	0.0%
Wages - Other MTC Trainee	0.00	2,000.00	0.00	0.0%
Extra Pay and Bonus	0.00	0.00	0.00	0.0%
Total Salaries & related expenses	171,576.67	183,374.96	-11,798.29	93.6%
Total Expense	285,614.88	326,901.86	-41,286.98	87.4%
Net Ordinary Income	69,711.90	-21,375.18	91,087.08	-326.1%
Net Income	69,711.90	-21,375.18	91,087.08	-326.1%

Scappoose Public Library
Reconciliation Detail
 OR State Treasury Banking Sys, Period Ending 04/30/2020

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						211,010.15
Cleared Transactions						
Checks and Payments - 4 Items						
Deposit	04/01/2020			X	-7,000.00	-7,000.00
Deposit	04/15/2020			X	-10,000.00	-17,000.00
Deposit	04/28/2020			X	-5,000.00	-22,000.00
Check	04/30/2020			X	-0.15	-22,000.15
Total Checks and Payments					-22,000.15	-22,000.15
Deposits and Credits - 5 Items						
Deposit	04/30/2020			X	2.53	2.53
Deposit	04/30/2020			X	287.87	290.40
Deposit	04/30/2020			X	416.66	707.06
Deposit	04/30/2020			X	421.62	1,128.68
Deposit	04/30/2020			X	1,355.23	2,483.91
Total Deposits and Credits					2,483.91	2,483.91
Total Cleared Transactions					-19,516.24	-19,516.24
Cleared Balance					-19,516.24	191,493.91
Register Balance as of 04/30/2020					-19,516.24	191,493.91
Ending Balance					-19,516.24	191,493.91



Account Statement - Transaction Summary

For the Month Ending April 30, 2020

SCAPOOSE PUBLIC LIBRARY DIST - SCAPOOSE PUBLIC LIBRARY DISTRICT - 5200

Oregon LGIP		Asset Summary	
		April 30, 2020	March 31, 2020
Opening Balance	211,010.15		211,010.15
Purchases	2,483.91	191,493.91	
Redemptions	(22,000.15)		
Closing Balance	\$191,493.91	\$191,493.91	\$211,010.15
Dividends	287.87		
Total		\$191,493.91	\$211,010.15



Account Statement

For the Month Ending April 30, 2020

SCAPPOOSE PUBLIC LIBRARY DIST - SCAPPOOSE PUBLIC LIBRARY DISTRICT - 5200

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Balance
Oregon LGIP					
Opening Balance					211,010.15
04/01/20	04/01/20	Redemption - ACH Redemption	1.00	(7,000.00)	204,010.15
04/01/20	04/01/20	LGIP Fees - ACH Redemption (3 @ \$0.05 - From 5200) - March 2020	1.00	(0.15)	204,010.00
04/10/20	04/10/20	Columbia County Treasurer - Turnover 2019-12	1.00	2,196.04	206,206.04
04/15/20	04/15/20	Redemption - ACH Redemption	1.00	(10,000.00)	196,206.04
04/28/20	04/28/20	Redemption - ACH Redemption	1.00	(5,000.00)	191,206.04
04/30/20	05/01/20	Accrual Income Div Reinvestment - Distributions	1.00	287.87	191,493.91
Closing Balance					191,493.91

	Month of April	Fiscal YTD July-April	Closing Balance	Average Monthly Balance	Monthly Distribution Yield
Opening Balance	211,010.15	124,718.96	191,493.91	199,723.49	
Purchases	2,483.91	318,776.30			
Redemptions	(22,000.15)	(252,001.35)			1.76%
Closing Balance					191,493.91
Dividends	287.87	3,099.67			

COLUMBIA COUNTY
TURNOVER 2019-12 REPORT FOR DISTRICT 100-SCAPPOOSE LIBRARY
 TURNOVER DATE: Apr 8, 2020

Apr 8, 2020

TAX YEAR	BEGINNING YR TAX BALANCE	(-) PAYMENTS YTD/CURRENT	(-) DISCOUNT YTD/CRNT	(+) DEL INT YTD/CURRENT	FOR INT YTD/CRNT	TIER 1 YTD/CRNT	TIER 2 YTD/CRNT	(+) REF INT YTD/CRNT	(+) REFUND ADJ YTD/CURRENT	(+) ADJUSTMENTS YTD/CURRENT	CURRENT BALANCE
2019	330,987.92	304,698.87	8,832.76	38.60	0.00	26.60	21.72	-2.32	-4.26	-300.67	17,187.64
	0.00419017	1,355.23	-0.77	10.94	0.00	7.53	6.15	-0.37	0.00	-16.49	
	PRIOR YR REFUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2018	9,198.17	4,238.02	0.46	194.19	2.13	132.37	108.12	-2.96	-3.96	-56.04	5,090.92
	0.00424458	180.74	0.00	13.29	0.42	8.88	7.25	0.00	0.00	0.00	
2017	4,372.90	1,531.65	0.00	174.09	12.55	111.30	90.92	0.00	4.37	-42.31	2,977.40
	0.00409753	131.31	0.00	16.93	0.25	11.49	9.39	0.00	0.00	0.00	
2016	2,533.75	1,098.97	0.00	184.67	15.20	116.75	95.37	0.00	0.84	-39.61	1,580.68
	0.00402542	97.31	0.00	17.64	0.26	11.98	9.78	0.00	0.00	0.00	
2015	926.68	800.57	0.00	166.23	16.15	103.44	84.51	0.00	1.32	-37.69	255.97
	0.00408843	9.52	0.00	2.23	0.28	1.35	1.10	0.00	0.00	0.00	
2014	330.73	154.11	0.00	42.85	13.22	20.44	16.69	0.00	1.40	-37.38	183.49
	0.00400740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2013	123.37	22.68	0.00	7.02	1.54	3.77	3.10	0.00	0.00	-29.75	77.96
	0.00419516	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2012	99.92	13.80	0.00	4.47	0.00	3.09	2.53	0.00	0.00	-0.34	90.25
	0.00438463	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2011	86.96	18.51	0.00	6.56	0.00	4.50	3.69	0.00	0.00	0.00	75.01
	0.00436367	1.75	0.00	0.64	0.00	0.44	0.36	0.00	0.00	0.00	
2010	56.22	22.03	0.00	8.41	0.00	5.77	4.72	0.00	0.00	0.00	42.60
	0.00414631	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
PRIOR	176.23	53.16	0.00	23.69	0.00	16.31	13.33	0.00	0.00	0.00	146.76
	0.00414631	0.99	0.00	0.43	0.00	0.28	0.23	0.00	0.00	0.00	
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ADDITIONAL TURNOVER AMOUNTS	348,892.85	312,652.37	8,833.22	850.78	60.79	544.34	444.70	-5.28	-0.29	-543.79	27,708.68
COUNTY PRIOR YEAR TAX		1,776.85	-0.77	62.10	1.21	41.95	34.26	-0.37	0.00	-16.49	
CURRENT YEAR OFFSETS											
OTHER TAX DISTRIBUTION											
POTENTIAL REFUND CREDIT											
PROPERTY TAX COLLECTIONS											
UNSEGREGATED INTEREST											
TOTAL:											