

Scappose Public Library  
Financial Reports

Feb-20

Page	2	Profit & Loss	February	2020
Page	4	Balance Sheet	Fiscal Year	19-20
Page	5	P&L vs Budget	Fiscal Year	19-20
Page	8	Payroll Summary	February	2020
Pages	11	Recon PFM	February	2020
Pages	13	Recon	February	2020
		Inroads Credit Union Checking		
		Inroads Credit Union Savings		
		Inroads Credi Union Credit Card		
		Amazon Credit Card		

Prepared by: Robin Wilson

**Scappoose Public Library**  
**Profit & Loss**  
 February 2020

	Feb 20
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Contributed support</b>	
Previously Levied Taxes	829.03
Taxes Necessary to Balance	2,154.99
<b>Total Contributed support</b>	2,984.02
<b>Earned revenues</b>	
Income, Library Fines & Fees	1,584.60
Interest- Bank of the West	0.60
Interest OR State Treasury	448.20
Refunds & Reimbursements	180.92
<b>Total Earned revenues</b>	2,214.32
<b>Total Income</b>	5,198.34
<b>Gross Profit</b>	5,198.34
<b>Expense</b>	
<b>Materials &amp; Services</b>	
Advertising	143.00
Postage & Shipping	21.42
Bank Service Charges	34.49
Accounting fees	325.00
Books	2,398.25
Computer Expense	120.00
Insurance - non-employee	2.83
<b>New Programs/Children's Program</b>	
Youth Programs	2.00
Summer Reading	269.39
New Programs/Children's Program - Other	434.82
<b>Total New Programs/Children's Program</b>	706.21
<b>Service Contracts &amp; Repair</b>	2,996.67
<b>Utilities</b>	1,722.84
<b>Materials &amp; Supplies</b>	
Supplies	604.35
<b>Total Materials &amp; Supplies</b>	604.35
<b>Total Materials &amp; Services</b>	9,075.06
<b>Capital Outlay</b>	
Furniture/Equip/Perm Improve	52.84
<b>Total Capital Outlay</b>	52.84
<b>Payroll Expenses</b>	
Holiday Pay	0.00
Mileage Expense	77.63
Payroll Expenses - Other	203.67
<b>Total Payroll Expenses</b>	281.30

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Cash Basis

Scappoose Public Library  
Profit & Loss  
February 2020

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	<u>Feb 20</u>
<b>Salaries &amp; related expenses</b>	
Training	97.00
Vacation Pay	652.66
Sick Pay	0.00
Children Technician	1,953.30
Reference Technician	2,273.23
Catalog Technician	2,333.06
Head Librarian	4,833.34
Clerk 1	1,208.44
Clerk 2	1,218.19
Clerk 3	970.43
Pension plan contributions PERS	982.12
Payroll taxes, Employer Soc Sec	1,206.19
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<b>Total Salaries &amp; related expenses</b>	<b>17,727.96</b>
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<b>Total Expense</b>	<b>27,137.16</b>
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<b>Net Ordinary Income</b>	<b>-21,938.82</b>
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<b>Net Income</b>	<b>-21,938.82</b>
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Scappoose Public Library  
Balance Sheet  
As of February 29, 2020

	<u>Feb 29, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
INROADS SAVINGS	15,020.09
INROADS CR UN CHECKING	-184.38
OR State Treasury Banking Sys	236,950.27
Petty cash	150.00
<b>Total Checking/Savings</b>	<u>251,935.98</u>
<b>Total Current Assets</b>	<u>251,935.98</u>
<b>Other Assets</b>	
Property Tax Receivable	18,899.66
<b>Total Other Assets</b>	<u>18,899.66</u>
<b>TOTAL ASSETS</b>	<u><u>270,835.64</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
Credit Cards	
Amazon CC	1,322.59
<b>Total Credit Cards</b>	<u>1,322.59</u>
<b>Total Credit Cards</b>	<u>1,322.59</u>
<b>Other Current Liabilities</b>	
Direct Deposit Liabilities	15.39
Payroll Liabilities	7,614.62
<b>Total Other Current Liabilities</b>	<u>7,630.01</u>
<b>Total Current Liabilities</b>	<u>8,952.60</u>
<b>Total Liabilities</b>	<u>8,952.60</u>
<b>Equity</b>	
Deferred Revenue	18,899.66
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	48,328.69
Net Income	114,119.39
<b>Total Equity</b>	<u>261,883.04</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>270,835.64</u></u>

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

	Jul '19 - Feb 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Contributed support</b>				
Friends of Scappoose Library	0.00	0.00	0.00	0.0%
Ready to Read Grant	781.97	0.00	781.97	100.0%
Bequeathed Gifts	0.00	1,000.00	-1,000.00	0.0%
Agency (government) grants	1,900.00			
Library Grants	19,512.58	6,088.00	13,424.58	320.5%
Previously Levied Taxes	9,585.64	6,666.64	2,919.00	143.8%
Royalties	690.84	333.36	357.48	207.2%
Taxes Necessary to Balance	297,418.38	220,000.00	77,418.38	135.2%
Contributed support - Other	0.00	0.00	0.00	0.0%
<b>Total Contributed support</b>	<b>329,889.41</b>	<b>234,088.00</b>	<b>95,801.41</b>	<b>140.9%</b>
<b>Earned revenues</b>				
Donations	1,726.00	0.00	1,726.00	100.0%
Meeting Room Fees	2,900.00	2,000.00	900.00	145.0%
Income, Library Fines & Fees	8,223.77	4,666.64	3,557.13	176.2%
Interest- Bank of the West	5.65	0.00	5.65	100.0%
Interest OR State Treasury	2,537.50	2,333.36	204.14	108.7%
Miscellaneous revenue	0.00	1,333.36	-1,333.36	0.0%
Refunds & Reimbursements	252.20	0.00	252.20	100.0%
<b>Total Earned revenues</b>	<b>15,645.12</b>	<b>10,333.36</b>	<b>5,311.76</b>	<b>151.4%</b>
<b>Total Income</b>	<b>345,534.53</b>	<b>244,421.36</b>	<b>101,113.17</b>	<b>141.4%</b>
<b>Gross Profit</b>	<b>345,534.53</b>	<b>244,421.36</b>	<b>101,113.17</b>	<b>141.4%</b>
<b>Expense</b>				
Dues & Subscription	969.72			
<b>Materials &amp; Services</b>				
Concerts in the Park	930.00			
Movies in the Park	2,447.92			
Advertising	143.00	0.00	143.00	100.0%
Postage & Shipping	319.79	533.36	-213.57	60.0%
Office Equipment and Expenses	0.00	0.00	0.00	0.0%
Bank Service Charges	165.25	0.00	165.25	100.0%
Accounting fees	2,550.00	3,000.00	-450.00	85.0%
Audit	5,850.00	4,000.00	1,850.00	146.3%
Books	25,627.46	23,333.36	2,294.10	109.8%
Budget	0.00	333.36	-333.36	0.0%
Computer Expense	8,473.26	6,133.36	2,339.90	138.2%
Election Fees	2,086.74			
Insurance - non-employee	5,170.16	4,333.36	836.80	119.3%
Landscape Maintenance	0.00	333.36	-333.36	0.0%
Legal fees	289.50	333.36	-43.86	86.8%

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 Cash Basis

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

	Jul '19 - Feb 20	Budget	\$ Over Budget	% of Budget
<b>New Programs/Children's Program</b>				
Ukelele Grant	800.00			
Youth Programs	52.75			
Winter Reading	0.00	0.00	0.00	0.0%
Summer Reading	1,776.37	2,754.64	-978.27	64.5%
New Programs/Children's Program - Other	1,027.39	6,666.64	-5,639.25	15.4%
<b>Total New Programs/Children's Program</b>	<b>3,656.51</b>	<b>9,421.28</b>	<b>-5,764.77</b>	<b>38.8%</b>
OCLC	0.00	400.00	-400.00	0.0%
Other expenses	0.00	166.64	-166.64	0.0%
Periodicals	1,663.10	1,833.36	-170.26	90.7%
Ready to Read Program	0.00	0.00	0.00	0.0%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	10,548.83	12,333.36	-1,784.53	85.5%
Telephone & telecommunications	1,930.08	2,333.36	-403.28	82.7%
Utilities	9,117.48	9,000.00	117.48	101.3%
Volunteer Program	0.00	0.00	0.00	0.0%
Workshops, Staff development	0.00	1,000.00	-1,000.00	0.0%
Cleaning & Maintenance	574.59	2,666.64	-2,092.05	21.5%
<b>Materials &amp; Supplies</b>				
Supplies	4,511.37	0.00	4,511.37	100.0%
Materials & Supplies - Other	0.00	8,000.00	-8,000.00	0.0%
<b>Total Materials &amp; Supplies</b>	<b>4,511.37</b>	<b>8,000.00</b>	<b>-3,488.63</b>	<b>56.4%</b>
<b>Total Materials &amp; Services</b>	<b>86,056.04</b>	<b>89,489.16</b>	<b>-3,433.12</b>	<b>96.2%</b>
<b>Capital Outlay</b>				
Furniture/Equip/Perm Improve	2,336.54	8,666.00	-6,329.46	27.0%
<b>Total Capital Outlay</b>	<b>2,336.54</b>	<b>8,666.00</b>	<b>-6,329.46</b>	<b>27.0%</b>
Contingency	0.00	16,666.64	-16,666.64	0.0%
<b>Payroll Expenses</b>				
Holiday Pay	1,443.31			
Mileage Expense	158.25			
Payroll Expenses - Other	584.96	0.00	584.96	100.0%
<b>Total Payroll Expenses</b>	<b>2,186.52</b>	<b>0.00</b>	<b>2,186.52</b>	<b>100.0%</b>

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 Cash Basis

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

	Jul '19 - Feb 20	Budget	\$ Over Budget	% of Budget
<b>Salaries &amp; related expenses</b>				
Training	883.68			
Vacation Pay	4,735.99	0.00	4,735.99	100.0%
Sick Pay	1,088.78	0.00	1,088.78	100.0%
Children Technician	15,483.61	18,000.00	-2,516.39	86.0%
Reference Technician	16,500.90	17,333.36	-832.46	95.2%
Catalog Technician	16,984.69	18,666.64	-1,681.95	91.0%
Bkkpr	0.00	0.00	0.00	0.0%
Head Librarian	36,493.12	38,666.64	-2,173.52	94.4%
Clerk 1	10,783.52	11,800.00	-1,016.48	91.4%
Clerk 2	8,534.26	11,800.00	-3,265.74	72.3%
Clerk 3	10,914.03	9,666.64	1,247.39	112.9%
Employee benefits - Health Ins	0.00	166.64	-166.64	0.0%
Pension plan contributions PERS	7,820.29	9,333.36	-1,513.07	83.8%
Payroll taxes, Employer Soc Sec	9,643.45	9,333.36	310.09	103.3%
PR Taxes Employer St Acc Ins	0.00	166.64	-166.64	0.0%
PR Taxes Unemployment Ins	0.00	166.64	-166.64	0.0%
Wages - Other MTC Trainee	0.00	1,600.00	-1,600.00	0.0%
Extra Pay and Bonus	0.00	0.00	0.00	0.0%
<b>Total Salaries &amp; related expenses</b>	<b>139,866.32</b>	<b>146,699.92</b>	<b>-6,833.60</b>	<b>95.3%</b>
<b>Total Expense</b>	<b>231,415.14</b>	<b>261,521.72</b>	<b>-30,106.58</b>	<b>88.5%</b>
<b>Net Ordinary Income</b>	<b>114,119.39</b>	<b>-17,100.36</b>	<b>131,219.75</b>	<b>-667.4%</b>
<b>Net Income</b>	<b>114,119.39</b>	<b>-17,100.36</b>	<b>131,219.75</b>	<b>-667.4%</b>

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## Scappoose Public Library Payroll Summary February 2020

	ELIZABETH M HIGGINS 540-33-3750			EMILY C ARMSTRONG 544-96-0247			GAIL E COUGHRAN 551-11-3467			JEFFRE...
	Hours	Rate	Feb 20	Hours	Rate	Feb 20	Hours	Rate	Feb 20	Hours
<b>Employee Wages, Taxes and Adjustments</b>										
Gross Pay										
Salary			0.00			0.00			0.00	182.5
Catalog Technician	143.75	16.23	2,333.06			0.00			0.00	
Children Technician			0.00			0.00			0.00	
Clerk 1			0.00			0.00	87	13.89	1,208.44	
Clerk 2			0.00	91.25	13.35	1,218.19			0.00	
Clerk 3			0.00			0.00			0.00	
Holiday Hourly		16.23	0.00		13.35	0.00		13.89	0.00	
Reference Technician			0.00			0.00			0.00	
Sick Hourly Rate		16.23	0.00		13.35	0.00		13.89	0.00	
Vacation Hourly Rate		16.23	0.00		13.35	0.00	18.5	13.89	256.97	
<b>Total Gross Pay</b>	<b>143.75</b>		<b>2,333.06</b>	<b>91.25</b>		<b>1,218.19</b>	<b>105.5</b>		<b>1,465.41</b>	<b>182.5</b>
Deductions from Gross Pay										
PERS			-139.98			-73.10			-87.92	
<b>Total Deductions from Gross Pay</b>			<b>-139.98</b>			<b>-73.10</b>			<b>-87.92</b>	
<b>Adjusted Gross Pay</b>	<b>143.75</b>		<b>2,193.08</b>	<b>91.25</b>		<b>1,145.09</b>	<b>105.5</b>		<b>1,377.49</b>	<b>182.5</b>
Taxes Withheld										
Federal Withholding			-209.00			-15.00			-111.00	
Medicare Employee			-33.83			-17.66			-21.25	
Social Security Employee			-144.65			-75.53			-90.86	
OR - Withholding			-153.00			-55.00			-73.00	
Medicare Employee Addl Tax			0.00			0.00			0.00	
OR - Statewide Transit Tax Emp.			-2.33			-1.22			-1.47	
OR - WBF Assessment Emp.			-1.67			-1.01			-0.98	
<b>Total Taxes Withheld</b>			<b>-544.48</b>			<b>-165.42</b>			<b>-298.56</b>	
Deductions from Net Pay										
Reimbursement			0.00			25.64			0.00	
<b>Total Deductions from Net Pay</b>			<b>0.00</b>			<b>25.64</b>			<b>0.00</b>	
<b>Net Pay</b>	<b>143.75</b>		<b>1,648.60</b>	<b>91.25</b>		<b>1,005.31</b>	<b>105.5</b>		<b>1,078.93</b>	<b>182.5</b>
Employer Taxes and Contributions										
Medicare Company			33.83			17.66			21.25	
Social Security Company			144.65			75.53			90.86	
OR - Unemployment Company			2.33			1.21			1.46	
PER - Comp			148.38			77.48			93.20	
OR - WBF Assessment Co.			1.67			1.01			0.98	
<b>Total Employer Taxes and Contributions</b>			<b>330.86</b>			<b>172.89</b>			<b>207.75</b>	





### Account Statement - Transaction Summary

For the Month Ending February 29, 2020

#### SCAPPOOSE PUBLIC LIBRARY DIST - SCAPPOOSE PUBLIC LIBRARY DISTRICT - 5200

Oregon LGIP	
Opening Balance	258,518.20
Purchases	3,432.22
Redemptions	(25,000.15)
<hr/>	
Closing Balance	<b>\$236,950.27</b>
Dividends	444.20

Asset Summary		
	February 29, 2020	January 31, 2020
Oregon LGIP	236,950.27	258,518.20
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Total	<b>\$236,950.27</b>	<b>\$258,518.20</b>



**Account Statement**

For the Month Ending **February 29, 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
<b>Oregon LGIP</b>					
<b>Opening Balance</b>					<b>258,518.20</b>
02/03/20	02/03/20	LGIP Fees - ACH Redemption (3 @ \$0.05 - From 5200) - January 2020	1.00	(0.15)	258,518.05
02/04/20	02/04/20	Redemption - ACH Redemption	1.00	(5,000.00)	253,518.05
02/05/20	02/05/20	Columbia County Treasurer - Turnover 2019-10	1.00	2,988.02	256,506.07
02/19/20	02/19/20	Redemption - ACH Redemption	1.00	(15,000.00)	241,506.07
02/20/20	02/20/20	Redemption - ACH Redemption	1.00	(5,000.00)	236,506.07
02/28/20	03/02/20	Accrual Income Div Reinvestment - Distributions	1.00	444.20	236,950.27
<b>Closing Balance</b>					<b>236,950.27</b>

	Month of February	Fiscal YTD July-February		
<b>Opening Balance</b>	258,518.20	124,718.96	<b>Closing Balance</b>	236,950.27
<b>Purchases</b>	3,432.22	310,232.36	<b>Average Monthly Balance</b>	249,228.02
<b>Redemptions</b>	(25,000.15)	(198,001.05)	<b>Monthly Distribution Yield</b>	2.25%
<b>Closing Balance</b>	<b>236,950.27</b>	<b>236,950.27</b>		
<b>Dividends</b>	444.20	2,419.22		

**COLUMBIA COUNTY**  
**TURNOVER 2019-10 REPORT FOR DISTRICT 100-SCAPPOOSE LIBRARY**  
**TURNOVER DATE: Feb 3, 2020**

Feb 3, 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	(+) ADJUSTMNTS YTD/CURRENT	CURRENT BALANCE	
2019	330,987.92	299,085.04	8,832.39	19.56	0.00	13.48	11.01	-0.99	-4.26	-245.77	22,839.03	
	0.00419017	1,743.08	1.69	7.86	0.00	5.42	4.43	-0.09	0.00	-2.48		
	PRIOR YR REFUND	-4.75	-0.13	0.00	0.00	0.00	0.00	-0.62	-4.26	0.00		
2018	9,198.17	3,808.32	0.46	164.26	0.67	112.73	92.08	-2.96	-3.96	-56.07	5,490.66	
	0.00424458	440.97	0.00	27.40	0.10	18.82	15.37	0.00	4.31	-5.12		
2017	4,372.90	1,231.10	0.00	135.43	11.17	85.62	69.94	0.00	4.37	-42.31	3,239.29	
	0.00409753	219.36	0.00	26.48	0.11	18.17	14.85	0.00	0.00	-0.49		
2016	2,533.75	881.59	0.00	145.35	13.70	90.69	74.09	0.00	0.84	-39.61	1,758.74	
	0.00402542	149.55	0.00	25.97	0.12	17.82	14.56	0.00	0.00	-0.58		
2015	926.68	763.95	0.00	157.42	14.54	98.47	80.46	0.00	1.32	-37.69	283.78	
	0.00408843	8.53	0.00	1.93	0.12	1.24	1.02	0.00	0.00	-0.37		
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	5.35	0.00	1.41	0.01	0.96	0.78	0.00	0.00	-0.32		
2013	123.37	22.37	0.00	6.93	1.54	3.71	3.05	0.00	0.00	-29.75	78.18	
	0.00419516	0.31	0.00	0.09	0.00	0.06	0.05	0.00	0.00	-0.32		
2012	99.92	13.56	0.00	4.40	0.00	3.03	2.48	0.00	0.00	-0.34	90.42	
	0.00438463	0.62	0.00	0.21	0.00	0.14	0.12	0.00	0.00	-0.34		
2011	86.96	15.60	0.00	5.49	0.00	3.77	3.09	0.00	0.00	0.00	76.85	
	0.00436367	0.09	0.00	0.03	0.00	0.02	0.02	0.00	0.00	0.00		
2010	56.22	20.75	0.00	7.91	0.00	5.42	4.44	0.00	0.00	0.00	43.38	
	0.00414631	3.43	0.00	1.33	0.00	0.91	0.75	0.00	0.00	0.00		
PRIOR	176.23	50.32	0.00	22.46	0.00	15.49	12.66	0.00	0.00	0.00	148.37	
	0.00414631	0.82	0.00	0.36	0.00	0.25	0.20	0.00	0.00	0.00		
		348,892.85	306,046.71	8,832.85	712.06	54.84	452.85	369.99	-3.95	-0.29	-488.92	34,232.19
			2,567.36	1.56	93.07	0.46	63.81	52.15	-0.71	0.05	-10.02	

ADDITIONAL TURNOVER AMOUNTS	CURRENT	YTD
COUNTY PRIOR YEAR TAX	829.03	6,961.67
CURRENT YEAR OFFSETS	416.66	-1,666.66
OTHER TAX DISTRIBUTION	0.00	0.00
POTENTIAL REFUND CREDIT	0.00	0.00
PROPERTY TAX COLLECTIONS	1,738.33	299,085.04
UNSEGREGATED INTEREST	4.00	116.42
<b>TOTAL:</b>	<b>2,988.02</b>	<b>304,496.47</b>