

Scappose Public Library
Financial Reports

Jan-20

Page	2	Profit & Loss	January	2020
Page	4	Balance Sheet	Fiscal Year	19-20
Page	5	P&L vs Budget	Fiscal Year	19-20
Page	8	Payroll Summary	January	2020
Pages	11	Recon PFM	January	2020
Pages	13	Recon	January	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
January 2020

	<u>Jan 20</u>
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	423.72
Taxes Necessary to Balance	2,421.47
	<hr/>
Total Contributed support	2,845.19
Earned revenues	
Meeting Room Fees	-50.00
Income, Library Fines & Fees	1,397.75
Interest- Bank of the West	0.64
Interest OR State Treasury	516.46
	<hr/>
Total Earned revenues	1,864.85
	<hr/>
Total Income	4,710.04
	<hr/>
Gross Profit	4,710.04
Expense	
Materials & Services	
Postage & Shipping	127.10
Bank Service Charges	16.34
Accounting fees	325.00
Books	2,817.61
Computer Expense	190.36
Insurance - non-employee	4,557.83
New Programs/Children's Program	
Ukelele Grant	400.00
Summer Reading	200.49
New Programs/Children's Program - Other	140.25
	<hr/>
Total New Programs/Children's Program	740.74
Periodicals	-20.49
Service Contracts & Repair	941.99
Telephone & telecommunications	279.75
Utilities	1,362.85
Materials & Supplies	
Supplies	353.49
	<hr/>
Total Materials & Supplies	353.49
	<hr/>
Total Materials & Services	11,692.57
Capital Outlay	
Furniture/Equip/Perm Improve	1,704.26
	<hr/>
Total Capital Outlay	1,704.26
Payroll Expenses	
Holiday Pay	888.13
Payroll Expenses - Other	34.48
	<hr/>
Total Payroll Expenses	922.61

11:20 AM
02/14/20
Cash Basis

Scappoose Public Library
Profit & Loss
January 2020

	<u>Jan 20</u>
Salaries & related expenses	
Vacation Pay	699.84
Sick Pay	175.13
Children Technician	1,525.18
Reference Technician	1,998.75
Catalog Technician	2,081.50
Head Librarian	4,833.34
Clerk 1	1,416.78
Clerk 2	994.57
Clerk 3	1,263.26
Pension plan contributions PERS	1,009.73
Payroll taxes, Employer Soc Sec	1,243.89
	<hr/>
Total Salaries & related expenses	17,241.97
	<hr/>
Total Expense	31,561.41
	<hr/>
Net Ordinary Income	-26,851.37
	<hr/>
Net Income	-26,851.37
	<hr/> <hr/>

Scappoose Public Library
Balance Sheet
 As of January 31, 2020

	Jan 31, 20
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,019.49
INROADS CR UN CHECKING	3,762.74
OR State Treasury Banking Sys	258,518.20
Petty cash	150.00
Total Checking/Savings	277,450.43
Total Current Assets	277,450.43
Other Assets	
Property Tax Receivable	18,899.66
Total Other Assets	18,899.66
TOTAL ASSETS	296,350.09
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	709.13
Total Accounts Payable	709.13
Credit Cards	
Credit Cards	
Inroads CU Cr Card	880.26
Amazon CC	1,117.29
Total Credit Cards	1,997.55
Total Credit Cards	1,997.55
Other Current Liabilities	
Direct Deposit Liabilities	15.39
Payroll Liabilities	9,761.78
Total Other Current Liabilities	9,777.17
Total Current Liabilities	12,483.85
Total Liabilities	12,483.85
Equity	
Deferred Revenue	18,899.66
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	48,328.69
Net Income	136,102.59
Total Equity	283,866.24
TOTAL LIABILITIES & EQUITY	296,350.09

11:23 AM

02/14/20

Cash Basis

Scappoose Public Library Profit & Loss Budget Performance July 2019 through January 2020

	Jul '19 - Jan 20	Budget	Jul '19 - Jan 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Contributed support					
Friends of Scappoose Library	0.00	0.00	0.00	0.00	0.00
Ready to Read Grant	781.97	0.00	781.97	0.00	0.00
Bequeathed Gifts	0.00	875.00	0.00	875.00	1,500.00
Agency (government) grants	1,900.00		1,900.00		
Library Grants	19,512.58	5,327.00	19,512.58	5,327.00	9,132.00
Previously Levied Taxes	8,756.61	5,833.31	8,756.61	5,833.31	10,000.00
Royalties	690.84	291.69	690.84	291.69	500.00
Taxes Necessary to Balance	295,263.39	192,500.00	295,263.39	192,500.00	330,000.00
Contributed support - Other	0.00	0.00	0.00	0.00	0.00
Total Contributed support	326,905.39	204,827.00	326,905.39	204,827.00	351,132.00
Earned revenues					
Donations	1,726.00	0.00	1,726.00	0.00	0.00
Meeting Room Fees	-750.00	1,750.00	-750.00	1,750.00	3,000.00
Income, Library Fines & Fees	10,289.17	4,083.31	10,289.17	4,083.31	7,000.00
Interest- Bank of the West	5.05	0.00	5.05	0.00	0.00
Interest OR State Treasury	2,089.30	2,041.69	2,089.30	2,041.69	3,500.00
Miscellaneous revenue	0.00	1,166.69	0.00	1,166.69	2,000.00
Refunds & Reimbursements	71.28	0.00	71.28	0.00	0.00
Total Earned revenues	13,430.80	9,041.69	13,430.80	9,041.69	15,500.00
Total Income	340,336.19	213,868.69	340,336.19	213,868.69	366,632.00
Gross Profit	340,336.19	213,868.69	340,336.19	213,868.69	366,632.00
Expense					
Dues & Subscription	969.72		969.72		
Materials & Services					
Concerts in the Park	930.00		930.00		
Movies in the Park	2,447.92		2,447.92		
Advertising	0.00	0.00	0.00	0.00	0.00
Postage & Shipping	298.37	466.69	298.37	466.69	800.00
Office Equipment and Expenses	0.00	0.00	0.00	0.00	0.00
Bank Service Charges	130.76	0.00	130.76	0.00	0.00
Accounting fees	2,225.00	2,625.00	2,225.00	2,625.00	4,500.00
Audit	5,850.00	3,500.00	5,850.00	3,500.00	6,000.00
Books	23,184.83	20,416.69	23,184.83	20,416.69	35,000.00
Budget	0.00	291.69	0.00	291.69	500.00
Computer Expense	8,353.26	5,366.69	8,353.26	5,366.69	9,200.00
Election Fees	2,086.74		2,086.74		
Insurance - non-employee	5,167.33	3,791.69	5,167.33	3,791.69	6,500.00
Landscape Maintenance	0.00	291.69	0.00	291.69	500.00
Legal fees	289.50	291.69	289.50	291.69	500.00
New Programs/Children's Program					
Ukelele Grant	800.00		800.00		
Youth Programs	50.75		50.75		
Winter Reading	0.00	0.00	0.00	0.00	0.00
Summer Reading	1,506.98	2,410.31	1,506.98	2,410.31	4,132.00
New Programs/Children's Program - Other	592.57	5,833.31	592.57	5,833.31	10,000.00
Total New Programs/Children's Program	2,950.30	8,243.62	2,950.30	8,243.62	14,132.00

11:23 AM

02/14/20

Cash Basis

Scappoose Public Library Profit & Loss Budget Performance July 2019 through January 2020

	Jul '19 - Jan 20	Budget	Jul '19 - Jan 20	YTD Budget	Annual Budget
OCLC	0.00	350.00	0.00	350.00	600.00
Other expenses	0.00	145.81	0.00	145.81	250.00
Periodicals	1,663.10	1,604.19	1,663.10	1,604.19	2,750.00
Ready to Read Program	0.00	0.00	0.00	0.00	0.00
Rent	1.00	1.00	1.00	1.00	1.00
Service Contracts & Repair	7,555.83	10,791.69	7,555.83	10,791.69	18,500.00
Telephone & telecommunications	1,930.08	2,041.69	1,930.08	2,041.69	3,500.00
Utilities	7,394.64	7,875.00	7,394.64	7,875.00	13,500.00
Volunteer Program	0.00	0.00	0.00	0.00	0.00
Workshops, Staff development	0.00	875.00	0.00	875.00	1,500.00
Cleaning & Maintenance	574.59	2,333.31	574.59	2,333.31	4,000.00
Materials & Supplies					
Supplies	3,903.35	0.00	3,903.35	0.00	0.00
Materials & Supplies - Other	0.00	7,000.00	0.00	7,000.00	12,000.00
Total Materials & Supplies	3,903.35	7,000.00	3,903.35	7,000.00	12,000.00
Total Materials & Services	76,936.60	78,303.14	76,936.60	78,303.14	134,233.00
Capital Outlay					
Furniture/Equip/Perm Improve	2,283.70	7,582.75	2,283.70	7,582.75	12,999.00
Total Capital Outlay	2,283.70	7,582.75	2,283.70	7,582.75	12,999.00
Contingency	0.00	14,583.31	0.00	14,583.31	25,000.00
Payroll Expenses					
Holiday Pay	1,443.31	0.00	1,443.31	0.00	0.00
Mileage Expense	80.62	0.00	80.62	0.00	0.00
Payroll Expenses - Other	381.29	0.00	381.29	0.00	0.00
Total Payroll Expenses	1,905.22	0.00	1,905.22	0.00	0.00
Salaries & related expenses					
Training	786.68	0.00	786.68	0.00	0.00
Vacation Pay	4,083.33	0.00	4,083.33	0.00	0.00
Sick Pay	1,088.78	0.00	1,088.78	0.00	0.00
Children Technician	13,530.31	15,750.00	13,530.31	15,750.00	27,000.00
Reference Technician	14,227.67	15,166.69	14,227.67	15,166.69	28,000.00
Catalog Technician	14,651.63	16,333.31	14,651.63	16,333.31	28,000.00
Bkkpr	0.00	0.00	0.00	0.00	0.00
Head Librarian	31,659.78	33,833.31	31,659.78	33,833.31	58,000.00
Clerk 1	9,575.08	10,325.00	9,575.08	10,325.00	17,700.00
Clerk 2	7,316.07	10,325.00	7,316.07	10,325.00	17,700.00
Clerk 3	9,943.60	8,458.31	9,943.60	8,458.31	14,500.00
Employee benefits - Health Ins	0.00	145.81	0.00	145.81	250.00
Pension plan contributions PERS	6,838.17	8,166.69	6,838.17	8,166.69	14,000.00
Payroll taxes, Employer Soc Sec	8,437.26	8,166.69	8,437.26	8,166.69	14,000.00
PR Taxes Employer St Acc Ins	0.00	145.81	0.00	145.81	250.00
PR Taxes Unemployment Ins	0.00	145.81	0.00	145.81	250.00
Wages - Other MTC Trainee	0.00	1,400.00	0.00	1,400.00	2,400.00
Extra Pay and Bonus	0.00	0.00	0.00	0.00	0.00
Total Salaries & related expenses	122,138.36	128,362.43	122,138.36	128,362.43	220,050.00
Total Expense	204,233.60	228,831.63	204,233.60	228,831.63	392,282.00
Net Ordinary Income	136,102.59	-14,962.94	136,102.59	-14,962.94	-25,650.00
Net Income	136,102.59	-14,962.94	136,102.59	-14,962.94	-25,650.00

Scappoose Public Library Reconciliation Detail

OR State Treasury Banking Sys, Period Ending 01/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						282,156.70
Cleared Transactions						
Checks and Payments - 4 Items						
Transfer	01/02/2020			X	-5,000.00	-5,000.00
Transfer	01/16/2020			X	-15,000.00	-20,000.00
Transfer	01/21/2020			X	-7,000.00	-27,000.00
Check	01/31/2020			X	-0.15	-27,000.15
Total Checks and Payments					-27,000.15	-27,000.15
Deposits and Credits - 2 Items						
Deposit	01/21/2020			X	2,848.82	2,848.82
Deposit	01/31/2020			X	512.83	3,361.65
Total Deposits and Credits					3,361.65	3,361.65
Total Cleared Transactions					-23,638.50	-23,638.50
Cleared Balance					-23,638.50	258,518.20
Register Balance as of 01/31/2020					-23,638.50	258,518.20
Ending Balance					-23,638.50	258,518.20



Account Statement - Transaction Summary

For the Month Ending January 31, 2020

SCAPPOOSE PUBLIC LIBRARY DIST - SCAPPOOSE PUBLIC LIBRARY DISTRICT - 5200

Oregon LGIP	
Opening Balance	282,156.70
Purchases	3,361.65
Redemptions	(27,000.15)
<hr/>	
Closing Balance	\$258,518.20
Dividends	512.83

Asset Summary		
	January 31, 2020	December 31, 2019
Oregon LGIP	258,518.20	282,156.70
Total	\$258,518.20	\$282,156.70



Account Statement

For the Month Ending **January 31, 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					282,156.70
01/02/20	01/02/20	Redemption - ACH Redemption	1.00	(5,000.00)	277,156.70
01/02/20	01/02/20	LGIP Fees - ACH Redemption (3 @ \$0.05 - From 5200) - December 2019	1.00	(0.15)	277,156.55
01/10/20	01/10/20	Columbia County Treasurer - Turnover 2019-9	1.00	2,848.82	280,005.37
01/16/20	01/16/20	Redemption - ACH Redemption	1.00	(15,000.00)	265,005.37
01/21/20	01/21/20	Redemption - ACH Redemption	1.00	(7,000.00)	258,005.37
01/31/20	02/03/20	Accrual Income Div Reinvestment - Distributions	1.00	512.83	258,518.20

Closing Balance 258,518.20

	Month of January	Fiscal YTD July-January		
Opening Balance	282,156.70	124,718.96	Closing Balance	258,518.20
Purchases	3,361.65	306,800.14	Average Monthly Balance	269,130.32
Redemptions	(27,000.15)	(173,000.90)	Monthly Distribution Yield	2.25%
Closing Balance	258,518.20	258,518.20		
Dividends	512.83	1,975.02		

COLUMBIA COUNTY
TURNOVER 2019-9 REPORT FOR DISTRICT 100-SCAPPOOSE LIBRARY
TURNOVER DATE: Jan 7, 2020

Jan 7, 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	297,346.71	8,830.83	11.70	0.00	8.06	6.58	-0.28	0.00	-243.29	24,578.51	
	0.00419017	2,421.47	32.52	4.24	0.00	2.92	2.38	-0.18	0.00	-32.19		
	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	3,367.35	0.46	136.86	0.57	93.91	76.71	-2.96	-8.27	-50.95	5,905.04	
	0.00424458	256.21	0.00	14.96	0.00	10.31	8.42	0.00	0.00	0.00		
2017	4,372.90	1,011.74	0.00	108.95	11.06	67.45	55.09	0.00	4.37	-41.82	3,432.66	
	0.00409753	78.37	0.00	9.23	0.00	6.37	5.20	0.00	0.00	0.00		
2016	2,533.75	732.04	0.00	119.38	13.58	72.87	59.53	0.00	0.84	-39.03	1,882.90	
	0.00402542	57.93	0.00	9.72	0.00	6.69	5.47	0.00	0.00	0.00		
2015	926.68	755.42	0.00	155.49	14.42	97.23	79.44	0.00	1.32	-37.32	290.75	
	0.00408843	4.80	0.00	1.04	0.00	0.72	0.59	0.00	0.00	0.00		
2014	330.73	148.76	0.00	41.44	13.21	19.48	15.91	0.00	1.40	-37.06	187.75	
	0.00400740	8.53	0.00	2.21	0.00	1.52	1.24	0.00	0.00	0.00		
2013	123.37	22.06	0.00	6.84	1.54	3.65	3.00	0.00	0.00	-29.43	78.72	
	0.00419516	5.85	0.00	1.73	0.00	1.19	0.98	0.00	0.00	0.00		
2012	99.92	12.94	0.00	4.19	0.00	2.89	2.36	0.00	0.00	0.00	91.17	
	0.00438463	6.67	0.00	2.20	0.00	1.52	1.24	0.00	0.00	0.00		
2011	86.96	15.51	0.00	5.46	0.00	3.75	3.07	0.00	0.00	0.00	76.91	
	0.00436367	1.79	0.00	0.64	0.00	0.43	0.35	0.00	0.00	0.00		
2010	56.22	17.32	0.00	6.58	0.00	4.51	3.69	0.00	0.00	0.00	45.48	
	0.00414631	1.87	0.00	0.72	0.00	0.50	0.41	0.00	0.00	0.00		
PRIOR	176.23	49.50	0.00	22.10	0.00	15.24	12.46	0.00	0.00	0.00	148.83	
	0.00414631	1.70	0.00	0.72	0.00	0.50	0.41	0.00	0.00	0.00		
		348,892.85	303,479.35	8,831.29	618.99	54.38	389.04	317.84	-3.24	-0.34	-478.90	36,718.72
			2,845.19	32.52	47.41	0.00	32.67	26.69	-0.18	0.00	-32.19	

ADDITIONAL TURNOVER AMOUNTS	CURRENT	YTD
COUNTY PRIOR YEAR TAX	423.72	6,132.64
CURRENT YEAR OFFSETS	0.00	-2,083.32
OTHER TAX DISTRIBUTION	0.00	0.00
POTENTIAL REFUND CREDIT	0.00	0.00
PROPERTY TAX COLLECTIONS	2,421.47	297,346.71
UNSEGREGATED INTEREST	3.63	112.42
TOTAL:	2,848.82	301,508.45