Scappose Public Library
Financial Reports

Jul-20

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Prepared by: Robin Wilson

Scappoose Public Library
Profit & Loss
July 2020

		Jul 20
Ordinary Income/Expense		
Income		
Contributed support		
Library Grants	-1,517.25	
Previously Levied Taxes	1,530.05	
Taxes Necessary to Balance	3,231.77	
Total Contributed support		3,244.57
Earned revenues		
Income, Library Fines & Fees	636.55	
Interest- Bank of the West	0.64	
Interest OR State Treasury	150.08	
Miscellaneous revenue	2,131.07	
Total Earned revenues		2,918.34
Total Income		6,162.91
Gross Profit		6,162.91
Expense		
Dues & Subscription		150.00
Materials & Services		
Postage & Shipping	31.09	
Bank Service Charges	11.95	
Accounting fees	325.00	
Books	6,492.95	
Computer Expense	145.87	
Insurance - non-employee	2.83	
New Programs/Children's Program		
Summer Reading	14.38	
Total New Programs/Children's Program	14.38	
OCLC	269.10	
Periodicals	57.00	
Rent	1.00	
Service Contracts & Repair	732.78	
Telephone & telecommunications	282.20	
Utilities	781.94	
Materials & Supplies		
Supplies	417.57	
Total Materials & Supplies	417.57	
Total Materials & Services		9,565.66
Capital Outlay		
Furniture/Equip/Perm Improve	49.75	
Total Capital Outlay		49.75
Payroll Expenses		
Holiday Pay	530.63	
Payroll Expenses - Other	85.67	
Total Payroll Expenses		616.30

Scappoose Public Library
Profit & Loss
July 2020

	Jul 20	
Salaries & related expenses		
Vacation Pay	186.65	
Sick Pay	0.00	
Children Technician	2,073.30	
Reference Technician	2,053.94	
Catalog Technician	1,869.11	
Head Librarian	4,833.34	
Clerk 1	2,704.31	
Clerk 2	1,261.10	
Pension plan contributions PERS	915.46	
Payroll taxes, Employer Soc Sec	1,211.89	
Total Salaries & related expenses		17,109.10
Total Expense		27,490.81
Net Ordinary Income		-21,327.90
Net Income		**-21,327.90**

Scappoose Public Library
Balance Sheet
As of July 31, 2020

		Jul 31, 20
ASSETS		
Current Assets		
Checking/Savings		
INROADS SAVINGS		15,023.24
INROADS CR UN CHECKING		4,448.78
OR State Treasury Banking Sys		135,530.58
Petty cash		150.00
Total Checking/Savings		155,152.60
Total Current Assets		155,152.60
Other Assets		
Property Tax Receivable		18,899.66
Total Other Assets		18,899.66
TOTAL ASSETS		**174,052.26**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts payable		2,154.67
Total Accounts Payable		2,154.67
Credit Cards		
Credit Cards		
Inroads CU Cr Card	-917.76	
Amazon CC	1,238.45	
Total Credit Cards		320.69
Total Credit Cards		320.69
Other Current Liabilities		
Direct Deposit Liabilities		36.38
Payroll Liabilities		7,757.45
Total Other Current Liabilities		7,793.83
Total Current Liabilities		10,269.19
Total Liabilities		10,269.19
Equity		
Deferred Revenue		18,899.66
Opening Bal Equity		80,535.30
Unrestrict (retained earnings)		85,676.01
Net Income		-21,327.90
Total Equity		163,783.07
TOTAL LIABILITIES & EQUITY		**174,052.26**

Scappoose Public Library
Reconciliation Detail
OR State Treasury Banking Sys, Period Ending 07/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						150,487.76
Cleared Transactions						
Checks and Payments - 4 items						
Transfer	07/02/2020			X	-5,000.00	-5,000.00
Transfer	07/17/2020			X	-12,000.00	-17,000.00
Transfer	07/17/2020			X	-5,000.00	-22,000.00
Check	07/31/2020			X	-0.15	-22,000.15
Total Checks and Payments					-22,000.15	-22,000.15
Deposits and Credits - 3 items						
Deposit	07/02/2020			X	2,131.07	2,131.07
Deposit	07/07/2020			X	4,764.72	6,895.79
Deposit	07/31/2020			X	147.18	7,042.97
Total Deposits and Credits					7,042.97	7,042.97
Total Cleared Transactions					-14,957.18	-14,957.18
Cleared Balance					-14,957.18	135,530.58
Register Balance as of 07/31/2020					-14,957.18	135,530.58
Ending Balance					**-14,957.18**	**135,530.58**

OREGON STATE TREASURY

Account Statement - Transaction Summary

For the Month Ending **July 31, 2020**

SCAPPOOSE PUBLIC LIBRARY DIST - SCAPPOOSE PUBLIC LIBRARY DISTRICT - 5200

Oregon LGIP

Opening Balance	150,487.76
Purchases	7,042.97
Redemptions	(22,000.15)
Closing Balance	**$135,530.58**
Dividends	147.18

Asset Summary

	July 31, 2020	June 30, 2020
Oregon LGIP	135,530.58	150,487.76
Total	**$135,530.58**	**$150,487.76**

OREGON STATE TREASURY

Account Statement

For the Month Ending **July 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					**150,487.76**
07/01/20	07/01/20	LGIP Fees - ACH Redemption (3 @ $0.05 - From 5200) - June 2020	1.00	(0.15)	150,487.61
07/02/20	07/02/20	Columbia County Treasurer - FY20 Gas/Natural Resources Distrib	1.00	2,131.07	152,618.68
07/02/20	07/02/20	Redemption - ACH Redemption	1.00	(5,000.00)	147,618.68
07/14/20	07/14/20	Columbia County Treasurer - Turnover 2019-15	1.00	4,764.72	152,383.40
07/17/20	07/17/20	Redemption - ACH Redemption	1.00	(12,000.00)	140,383.40
07/20/20	07/20/20	Redemption - ACH Redemption	1.00	(5,000.00)	135,383.40
07/31/20	08/03/20	Accrual Income Div Reinvestment - Distributions	1.00	147.18	135,530.58
Closing Balance					**135,530.58**

	Month of July	Fiscal YTD July-July
Opening Balance	150,487.76	150,487.76
Purchases	7,042.97	7,042.97
Redemptions	(22,000.15)	(22,000.15)
Closing Balance	**135,530.58**	**135,530.58**
Dividends	147.18	147.18

Closing Balance	135,530.58
Average Monthly Balance	142,740.65
Monthly Distribution Yield	1.21%

COLUMBIA COUNTY

TURNOVER 2019-15 REPORT FOR DISTRICT 100-SCAPPOOSE LIBRARY

TURNOVER DATE: Jul 7, 2020

Jul 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	313,706.02	8,834.47	126.97	0.00	87.49	71.45	-2.48	-4.31	-323.65	8,243.96
	0.00419017	**3,231.82**	**1.73**	**59.25**	**0.00**	**40.83**	**33.35**	**-0.11**	**0.00**	**-9.05**	
	PRIOR YR REFUND	**-0.05**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**-0.05**	**0.00**	
2018	9,198.17	5,013.08	0.46	259.76	2.30	177.43	144.93	-2.96	-3.96	-56.04	4,381.43
	0.00424458	**491.52**	**0.00**	**42.35**	**0.00**	**29.18**	**23.84**	**0.00**	**0.00**	**0.00**	
2017	4,372.90	2,285.39	0.00	283.24	24.39	178.36	145.70	0.00	4.42	-42.36	2,332.81
	0.00409753	**454.40**	**0.00**	**64.53**	**0.00**	**44.47**	**36.33**	**0.00**	**0.05**	**-0.05**	
2016	2,533.75	2,175.40	0.00	392.39	27.89	251.15	205.15	0.00	0.84	-39.61	711.97
	0.00402542	**571.46**	**0.00**	**109.46**	**0.00**	**75.43**	**61.62**	**0.00**	**0.00**	**0.00**	
2015	926.68	905.00	0.00	195.34	29.77	114.11	93.23	0.00	1.32	-37.69	180.65
	0.00408843	**2.90**	**0.00**	**0.68**	**0.00**	**0.47**	**0.38**	**0.00**	**0.00**	**0.00**	
2014	330.73	289.29	0.00	87.33	33.97	36.79	30.04	0.00	1.40	-37.38	92.79
	0.00400740	**1.90**	**0.00**	**0.53**	**0.00**	**0.36**	**0.29**	**0.00**	**0.00**	**0.00**	
2013	123.37	25.65	0.00	7.93	1.54	4.40	3.62	0.00	0.00	-29.75	75.90
	0.00419516	**1.99**	**0.00**	**0.62**	**0.00**	**0.43**	**0.35**	**0.00**	**0.00**	**0.00**	
2012	99.92	19.65	0.00	6.46	0.00	4.46	3.66	0.00	0.00	-0.34	86.39
	0.00438463	**3.64**	**0.00**	**1.24**	**0.00**	**0.85**	**0.70**	**0.00**	**0.00**	**0.00**	
2011	86.96	68.16	0.00	25.06	0.00	17.26	14.11	0.00	0.00	0.00	43.86
	0.00436367	**0.59**	**0.00**	**0.22**	**0.00**	**0.15**	**0.12**	**0.00**	**0.00**	**0.00**	
2010	56.22	49.09	0.00	18.96	0.00	13.05	10.67	0.00	0.00	0.00	26.09
	0.00414631	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
PRIOR	176.23	55.35	0.00	24.65	0.00	16.95	13.87	0.00	0.00	0.00	145.53
	0.00414631	**1.65**	**0.00**	**0.72**	**0.00**	**0.48**	**0.40**	**0.00**	**0.00**	**0.00**	
	348,892.85	324,592.08	8,834.93	1,428.09	119.86	901.45	736.43	-5.44	-0.29	-566.82	16,321.38
		4,761.82	**1.73**	**279.60**	**0.00**	**192.65**	**157.38**	**-0.11**	**0.00**	**-9.10**	

ADDITIONAL TURNOVER AMOUNTS	CURRENT	YTD
COUNTY PRIOR YEAR TAX	1,530.05	10,886.06
CURRENT YEAR OFFSETS	0.00	-0.01
OTHER TAX DISTRIBUTION	0.00	0.00
POTENTIAL REFUND CREDIT	0.00	0.00
PROPERTY TAX COLLECTIONS	3,231.77	313,706.02
UNSEGREGATED INTEREST	2.90	131.05
TOTAL:	4,764.72	324,723.12