

Scappose Public Library  
Financial Reports

Jul-20

Page	2	Profit & Loss	July	2020
Page	4	Balance Sheet	Fiscal Year	20-21
Page	5	P&L vs Budget	Fiscal Year	N/A
Page	8	Payroll Summary	July	2020
Pages	11	Recon PFM	July	2020
Pages	13	Recon	July	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  
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

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08/28/20

Cash Basis

**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	<b>-21,327.90</b>

Scappoose Public Library  
Balance Sheet  
As of July 31, 2020

	Jul 31, 20
<b>ASSETS</b>	
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
<b>TOTAL ASSETS</b>	<b>174,052.26</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	2,154.67
Accounts payable	
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
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>174,052.26</b>

## Scappoose Public Library Payroll Summary July 2020

	Deja N Hodes 540-49-7113			ELIZABETH M HIGGINS 540-33-3750			EMILY C ARMSTRONG 544-96-0247			GAIL E ...
	Hours	Rate	Jul 20	Hours	Rate	Jul 20	Hours	Rate	Jul 20	Hours
<b>Employee Wages, Taxes and Adjustments</b>										
Gross Pay										
Salary			0.00			0.00			0.00	
Catalog Technician			0.00	114	16.56	1,869.11			0.00	
Children Technician			0.00			0.00			0.00	
Clerk 1	101.75	12.59	1,281.03			0.00			0.00	101.5
Clerk 2			0.00			0.00	85	14.99	1,261.10	
Holiday Hourly	5.75	12.59	72.39	8	16.56	132.48	5	14.99	74.95	4.5
Reference Technician			0.00			0.00			0.00	
Sick Hourly Rate			0.00		16.56	0.00		14.99	0.00	
Vacation Hourly Rate			0.00	11.5	16.56	186.65		14.99	0.00	
<b>Total Gross Pay</b>	<b>107.5</b>		<b>1,353.42</b>	<b>133.5</b>		<b>2,188.24</b>	<b>90</b>		<b>1,336.05</b>	<b>106</b>
Deductions from Gross Pay										
PERS			0.00			-131.29			-80.16	
<b>Total Deductions from Gross Pay</b>			<b>0.00</b>			<b>-131.29</b>			<b>-80.16</b>	
<b>Adjusted Gross Pay</b>	<b>107.5</b>		<b>1,353.42</b>	<b>133.5</b>		<b>2,056.95</b>	<b>90</b>		<b>1,255.89</b>	<b>106</b>
Taxes Withheld										
Federal Withholding			-32.00			-193.00			-27.00	
Medicare Employee			-19.62			-31.73			-19.38	
Social Security Employee			-83.91			-135.67			-82.83	
OR - Withholding			-96.00			-142.00			-63.00	
Medicare Employee Addl Tax			0.00			0.00			0.00	
OR - Statewide Transit Tax Emp.			-1.36			-2.19			-1.33	
OR - WBF Assessment Emp.			-1.18			-1.34			-1.00	
<b>Total Taxes Withheld</b>			<b>-234.07</b>			<b>-505.93</b>			<b>-194.54</b>	
Deductions from Net Pay										
Reimbursement			0.00			0.00			0.00	
<b>Total Deductions from Net Pay</b>			<b>0.00</b>			<b>0.00</b>			<b>0.00</b>	
<b>Net Pay</b>	<b>107.5</b>		<b>1,119.35</b>	<b>133.5</b>		<b>1,551.02</b>	<b>90</b>		<b>1,061.35</b>	<b>106</b>
Employer Taxes and Contributions										
Federal Unemployment			-2.57			0.00			0.00	
Medicare Company			19.62			31.73			19.38	
Social Security Company			83.91			135.67			82.83	
OR - Unemployment Company			1.35			2.18			1.33	
PER - Comp			0.00			139.17			84.97	
OR - WBF Assessment Co.			1.18			1.34			1.00	
<b>Total Employer Taxes and Contributions</b>			<b>103.49</b>			<b>310.09</b>			<b>189.51</b>	

## Scappoose Public Library Payroll Summary July 2020

	GAIL E COUGHRAN ...		JEFFREY V WEISS 309-50-5622		MARY E MANN 529-79-0550			WENDI ANDREWS 5...		
	Rate	Jul 20	Hours	Rate	Jul 20	Hours	Rate	Jul 20	Hours	Rate
<b>Employee Wages, Taxes and Adjustments</b>										
<b>Gross Pay</b>										
Salary		0.00	180.5		4,833.34			0.00		
Catalog Technician		0.00			0.00			0.00		
Children Technician		0.00			0.00			0.00	134.25	15.60
Clerk 1	14.17	1,423.28			0.00			0.00		
Clerk 2		0.00			0.00			0.00		
Holiday Hourly	14.17	63.77			0.00	5.75	16.25	93.44	6	15.60
Reference Technician		0.00			0.00	127.75	16.25	2,053.94		
Sick Hourly Rate	14.17	0.00			0.00		16.25	0.00		15.60
Vacation Hourly Rate	14.17	0.00			0.00		16.25	0.00		15.60
<b>Total Gross Pay</b>		<b>1,487.05</b>	<b>180.5</b>		<b>4,833.34</b>	<b>133.5</b>		<b>2,147.38</b>	<b>140.25</b>	
<b>Deductions from Gross Pay</b>										
PERS		-89.23			-290.00			-128.84		
<b>Total Deductions from Gross Pay</b>		<b>-89.23</b>			<b>-290.00</b>			<b>-128.84</b>		
<b>Adjusted Gross Pay</b>		<b>1,397.82</b>	<b>180.5</b>		<b>4,543.34</b>	<b>133.5</b>		<b>2,018.54</b>	<b>140.25</b>	
<b>Taxes Withheld</b>										
Federal Withholding		-114.00			-564.00			-62.00		
Medicare Employee		-21.56			-70.09			-31.14		
Social Security Employee		-92.19			-299.67			-133.14		
OR - Withholding		-74.00			-276.00			-133.00		
Medicare Employee Addl Tax		0.00			0.00			0.00		
OR - Statewide Transit Tax Emp.		-1.48			-4.84			-2.15		
OR - WBF Assessment Emp.		-1.17			-1.98			-1.47		
<b>Total Taxes Withheld</b>		<b>-304.40</b>			<b>-1,216.58</b>			<b>-362.90</b>		
<b>Deductions from Net Pay</b>										
Reimbursement		0.00			0.00			0.00		
<b>Total Deductions from Net Pay</b>		<b>0.00</b>			<b>0.00</b>			<b>0.00</b>		
<b>Net Pay</b>		<b>1,093.42</b>	<b>180.5</b>		<b>3,326.76</b>	<b>133.5</b>		<b>1,655.64</b>	<b>140.25</b>	
<b>Employer Taxes and Contributions</b>										
Federal Unemployment		0.00			0.00			0.00		
Medicare Company		21.56			70.09			31.14		
Social Security Company		92.19			299.67			133.14		
OR - Unemployment Company		1.49			4.83			2.15		
PER - Comp		94.57			307.40			136.57		
OR - WBF Assessment Co.		1.17			1.98			1.47		
<b>Total Employer Taxes and Contributions</b>		<b>210.98</b>			<b>683.97</b>			<b>304.47</b>		

**Scappoose Public Library**  
**Payroll Summary**  
 July 2020

	WENDI ...		TOTAL	
	Jul 20	Hours	Rate	Jul 20
<b>Employee Wages, Taxes and Adjustments</b>				
<b>Gross Pay</b>				
Salary	0.00	180.50		4,833.34
Catalog Technician	0.00	114.00		1,869.11
Children Technician	2,073.30	134.25		2,073.30
Clerk 1	0.00	203.25		2,704.31
Clerk 2	0.00	85.00		1,261.10
Holiday Hourly	93.60	35.00		530.63
Reference Technician	0.00	127.75		2,053.94
Sick Hourly Rate	0.00			0.00
Vacation Hourly Rate	0.00	11.50		186.65
<b>Total Gross Pay</b>	<b>2,166.90</b>	<b>891.25</b>		<b>15,512.38</b>
<b>Deductions from Gross Pay</b>				
PERS	-130.01			-849.53
<b>Total Deductions from Gross Pay</b>	<b>-130.01</b>			<b>-849.53</b>
<b>Adjusted Gross Pay</b>	<b>2,036.89</b>	<b>891.25</b>		<b>14,662.85</b>
<b>Taxes Withheld</b>				
Federal Withholding	-147.00			-1,139.00
Medicare Employee	-31.42			-224.94
Social Security Employee	-134.35			-961.76
OR - Withholding	-127.00			-911.00
Medicare Employee Addl Tax	0.00			0.00
OR - Statewide Transit Tax Emp.	-2.17			-15.52
OR - WBF Assessment Emp.	-1.55			-9.69
<b>Total Taxes Withheld</b>	<b>-443.49</b>			<b>-3,261.91</b>
<b>Deductions from Net Pay</b>				
Reimbursement	63.74			63.74
<b>Total Deductions from Net Pay</b>	<b>63.74</b>			<b>63.74</b>
<b>Net Pay</b>	<b>1,657.14</b>	<b>891.25</b>		<b>11,464.68</b>
<b>Employer Taxes and Contributions</b>				
Federal Unemployment	0.00			-2.57
Medicare Company	31.42			224.94
Social Security Company	134.35			961.76
OR - Unemployment Company	2.17			15.50
PER - Comp	137.81			900.49
OR - WBF Assessment Co.	1.55			9.69
<b>Total Employer Taxes and Contributions</b>	<b>307.30</b>			<b>2,109.81</b>

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

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						150,487.76
<b>Cleared Transactions</b>						
<b>Checks and Payments - 4 items</b>						
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
<b>Total Checks and Payments</b>					-22,000.15	-22,000.15
<b>Deposits and Credits - 3 items</b>						
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
<b>Total Deposits and Credits</b>					7,042.97	7,042.97
<b>Total Cleared Transactions</b>					-14,957.18	-14,957.18
<b>Cleared Balance</b>					-14,957.18	135,530.58
<b>Register Balance as of 07/31/2020</b>					-14,957.18	135,530.58
<b>Ending Balance</b>					<b>-14,957.18</b>	<b>135,530.58</b>





**Account Statement - Transaction Summary**

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

**SCAPPOOSE PUBLIC LIBRARY DIST - SCAPPOOSE PUBLIC LIBRARY DISTRICT - 5200**

<b>Oregon LGIP</b>	
Opening Balance	150,487.76
Purchases	7,042.97
Redemptions	(22,000.15)
<hr/>	
<b>Closing Balance</b>	<b>\$135,530.58</b>
Dividends	147.18

<b>Asset Summary</b>		
	<b>July 31, 2020</b>	<b>June 30, 2020</b>
<b>Oregon LGIP</b>	135,530.58	150,487.76
<b>Total</b>	<b>\$135,530.58</b>	<b>\$150,487.76</b>



**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
<b>Oregon LGIP</b>					
<b>Opening Balance</b>					<b>150,487.76</b>
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	Closing Balance	135,530.58
Purchases	7,042.97	7,042.97	Average Monthly Balance	142,740.65
Redemptions	(22,000.15)	(22,000.15)	Monthly Distribution Yield	1.21%
<b>Closing Balance</b>	<b>135,530.58</b>	<b>135,530.58</b>		
Dividends	147.18	147.18		

**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	<b>3,231.82</b>	<b>1.73</b>	<b>59.25</b>	<b>0.00</b>	<b>40.83</b>	<b>33.35</b>	<b>-0.11</b>	<b>0.00</b>	<b>-9.05</b>	
	PRIOR YR REFUND	<b>-0.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-0.05</b>	<b>0.00</b>	
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	<b>491.52</b>	<b>0.00</b>	<b>42.35</b>	<b>0.00</b>	<b>29.18</b>	<b>23.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
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	<b>454.40</b>	<b>0.00</b>	<b>64.53</b>	<b>0.00</b>	<b>44.47</b>	<b>36.33</b>	<b>0.00</b>	<b>0.05</b>	<b>-0.05</b>	
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	<b>571.46</b>	<b>0.00</b>	<b>109.46</b>	<b>0.00</b>	<b>75.43</b>	<b>61.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
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	<b>2.90</b>	<b>0.00</b>	<b>0.68</b>	<b>0.00</b>	<b>0.47</b>	<b>0.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
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	<b>1.90</b>	<b>0.00</b>	<b>0.53</b>	<b>0.00</b>	<b>0.36</b>	<b>0.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
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	<b>1.99</b>	<b>0.00</b>	<b>0.62</b>	<b>0.00</b>	<b>0.43</b>	<b>0.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
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	<b>3.64</b>	<b>0.00</b>	<b>1.24</b>	<b>0.00</b>	<b>0.85</b>	<b>0.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
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	<b>0.59</b>	<b>0.00</b>	<b>0.22</b>	<b>0.00</b>	<b>0.15</b>	<b>0.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
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	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
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	<b>1.65</b>	<b>0.00</b>	<b>0.72</b>	<b>0.00</b>	<b>0.48</b>	<b>0.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
		<b>348,892.85</b>	<b>324,592.08</b>	<b>8,834.93</b>	<b>1,428.09</b>	<b>119.86</b>	<b>901.45</b>	<b>-5.44</b>	<b>-0.29</b>	<b>-566.82</b>	<b>16,321.38</b>
			<b>4,761.82</b>	<b>1.73</b>	<b>279.60</b>	<b>0.00</b>	<b>192.65</b>	<b>-0.11</b>	<b>0.00</b>	<b>-9.10</b>	

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
<b>TOTAL:</b>	<b>4,764.72</b>	<b>324,723.12</b>