

Scappose Public Library
Financial Reports

May-20

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		Amazon Credit Card		

Prepared by: Robin Wilson

Scappoose Public Library Profit & Loss May 2020

	May 20
Ordinary Income/Expense	
Income	
Contributed support	640.43
Previously Levied Taxes	1,329.82
Taxes Necessary to Balance	
Total Contributed support	1,970.25
Earned revenues	
Interest- Bank of the West	0.64
Interest OR State Treasury	224.75
Total Earned revenues	225.39
Total Income	2,195.64
Gross Profit	2,195.64
Expense	
Materials & Services	
Postage & Shipping	29.28
Bank Service Charges	38.68
Accounting fees	325.00
Books	1,380.15
Computer Expense	120.00
Insurance - non-employee	32.83
Landscape Maintenance	168.67
New Programs/Children's Program	
Ukelele Grant	600.00
Youth Programs	48.35
Summer Reading	-3,138.87
New Programs/Children's Program - Other	478.19
Total New Programs/Children's Program	-2,012.33
Periodicals	57.00
Service Contracts & Repair	1,215.51
Telephone & telecommunications	279.54
Utilities	838.95
Cleaning & Maintenance	350.16
Materials & Supplies	
Supplies	407.58
Total Materials & Supplies	407.58
Materials & Services - Other	-0.22
Total Materials & Services	3,230.80
Capital Outlay	
Furniture/Equip/Perm Improve	-899.80
Total Capital Outlay	-899.80
Payroll Expenses	
EFMLA	441.00
Holiday Pay	0.00
Payroll Expenses - Other	21.00
Total Payroll Expenses	462.00

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Cash Basis

Scappoose Public Library Profit & Loss

May 2020

	May 20
Salaries & related expenses	
Vacation Pay	0.00
Sick Pay	2,268.14
Children Technician	2,041.22
Reference Technician	2,254.10
Catalog Technician	8.12
Head Librarian	4,833.34
Clerk 1	1,437.62
Clerk 2	793.80
Pension plan contributions PERS	895.33
Payroll taxes, Employer Soc Sec	1,098.01
Total Salaries & related expenses	15,629.68
Total Expense	18,422.68
Net Ordinary Income	-16,227.04
Net Income	-16,227.04

Scappoose Public Library
Balance Sheet
 As of May 31, 2020

	May 31, 20
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,021.99
INROADS CR UN CHECKING	6,421.75
OR State Treasury Banking Sys	171,688.76
Petty cash	150.00
Total Checking/Savings	193,282.50
Total Current Assets	193,282.50
Other Assets	
Property Tax Receivable	18,899.66
Total Other Assets	18,899.66
TOTAL ASSETS	212,182.16
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	542.18
Inroads CU Cr Card	1,468.94
Amazon CC	
Total Credit Cards	2,011.12
Total Credit Cards	2,011.12
Other Current Liabilities	
Direct Deposit Liabilities	15.39
Payroll Liabilities	8,907.14
Total Other Current Liabilities	8,922.53
Total Current Liabilities	10,933.65
Total Liabilities	10,933.65
Equity	
Deferred Revenue	18,899.66
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	48,328.69
Net Income	53,484.86
Total Equity	201,248.51
TOTAL LIABILITIES & EQUITY	212,182.16

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 Cash Basis

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

	Jul '19 - May 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributed support				
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	1,375.00	-1,375.00	0.0%
Agency (government) grants	1,900.00			
Library Grants	20,212.58	8,371.00	11,841.58	241.5%
Previously Levied Taxes	11,634.56	9,166.66	2,467.90	126.9%
Royalties	690.84	458.34	232.50	150.7%
Taxes Necessary to Balance	305,195.36	302,500.00	2,695.36	100.9%
Contributed support - Other	0.00	0.00	0.00	0.0%
Total Contributed support	340,415.31	321,871.00	18,544.31	105.8%
Earned revenues				
Donations	1,726.00	0.00	1,726.00	100.0%
Meeting Room Fees	2,745.00	2,750.00	-5.00	99.8%
Income, Library Fines & Fees	8,925.82	6,416.66	2,509.16	139.1%
Interest- Bank of the West	7.55	0.00	7.55	100.0%
Interest OR State Treasury	3,450.54	3,208.34	242.20	107.5%
Miscellaneous revenue	0.00	1,833.34	-1,833.34	0.0%
Refunds & Reimbursements	252.20	0.00	252.20	100.0%
Total Earned revenues	17,107.11	14,208.34	2,898.77	120.4%
Total Income	357,522.42	336,079.34	21,443.08	106.4%
Gross Profit	357,522.42	336,079.34	21,443.08	106.4%
Expense				
Dues & Subscription	969.72			
Materials & Services				
Concerts in the Park	930.00			
Movies in the Park	2,447.92			
Advertising	143.00	0.00	143.00	100.0%
Postage & Shipping	385.31	733.34	-348.03	52.5%
Office Equipment and Expenses	0.00	0.00	0.00	0.0%
Bank Service Charges	211.82	0.00	211.82	100.0%
Accounting fees	3,525.00	4,125.00	-600.00	85.5%
Audit	8,190.00	5,500.00	2,690.00	148.9%
Books	31,461.63	32,083.34	-621.71	98.1%
Budget	0.00	458.34	-458.34	0.0%
Computer Expense	9,347.80	8,433.34	914.46	110.8%
Election Fees	2,086.74			
Insurance - non-employee	4,860.15	5,958.34	-1,098.19	81.6%
Landscape Maintenance	168.67	458.34	-289.67	36.8%
Legal fees	289.50	458.34	-168.84	63.2%

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 06/18/20
 Cash Basis

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

	Jul '19 - May 20	Budget	\$ Over Budget	% of Budget
New Programs/Children's Program				
Ukelele Grant	1,600.00			
Youth Programs	134.47			
Winter Reading	0.00	0.00	0.00	0.0%
Summer Reading	-348.61	3,787.66	-4,136.27	-9.2%
New Programs/Children's Program - Other	1,761.13	9,166.66	-7,405.53	19.2%
Total New Programs/Children's Program	3,146.99	12,954.32	-9,807.33	24.3%
OCLC	269.10	550.00	-280.90	48.9%
Other expenses	0.00	229.16	-229.16	0.0%
Periodicals	2,171.19	2,520.84	-349.65	86.1%
Ready to Read Program	0.00	0.00	0.00	0.0%
Rent	1.00	1.00	0.00	100.0%
Service Contracts & Repair	19,286.18	16,958.34	2,327.84	113.7%
Telephone & telecommunications	3,048.54	3,208.34	-159.80	95.0%
Utilities	12,184.08	12,375.00	-190.92	98.5%
Volunteer Program	0.00	0.00	0.00	0.0%
Workshops, Staff development	0.00	1,375.00	-1,375.00	0.0%
Cleaning & Maintenance	1,134.18	3,666.66	-2,532.48	30.9%
Materials & Supplies				
Supplies	5,595.83	0.00	5,595.83	100.0%
Materials & Supplies - Other	0.00	11,000.00	-11,000.00	0.0%
Total Materials & Supplies	5,595.83	11,000.00	-5,404.17	50.9%
Materials & Services - Other	-0.22			
Total Materials & Services	110,884.41	123,047.04	-12,162.63	90.1%
Capital Outlay				
Furniture/Equip/Perm Improve	2,204.24	11,915.75	-9,711.51	18.5%
Total Capital Outlay	2,204.24	11,915.75	-9,711.51	18.5%
Contingency	0.00	22,916.66	-22,916.66	0.0%
Payroll Expenses				
EFMLA	523.32			
Holiday Pay	1,443.31			
Mileage Expense	158.25			
Payroll Expenses - Other	647.96	0.00	647.96	100.0%
Total Payroll Expenses	2,772.84	0.00	2,772.84	100.0%

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06/18/20
Cash Basis

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

	Jul '19 - May 20	Budget	\$ Over Budget	% of Budget
Salaries & related expenses				
Training	883.68			
Vacation Pay	4,735.99	0.00	4,735.99	100.0%
Sick Pay	5,730.23	0.00	5,730.23	100.0%
Children Technician	21,427.61	24,750.00	-3,322.39	86.6%
Reference Technician	22,924.68	23,833.34	-908.66	96.2%
Catalog Technician	19,987.25	25,666.66	-5,679.41	77.9%
Bkkpr	0.00	0.00	0.00	0.0%
Head Librarian	50,993.14	53,166.66	-2,173.52	95.9%
Clerk 1	15,200.55	16,225.00	-1,024.45	93.7%
Clerk 2	11,007.54	16,225.00	-5,217.46	67.8%
Clerk 3	10,914.03	13,291.66	-2,377.63	82.1%
Employee benefits - Health Ins	0.00	229.16	-229.16	0.0%
Pension plan contributions PERS	10,486.77	12,833.34	-2,346.57	81.7%
Payroll taxes, Employer Soc Sec	12,914.88	12,833.34	81.54	100.6%
PR Taxes Employer St Acc Ins	0.00	229.16	-229.16	0.0%
PR Taxes Unemployment Ins	0.00	229.16	-229.16	0.0%
Wages - Other MTC Trainee	0.00	2,200.00	-2,200.00	0.0%
Extra Pay and Bonus	0.00	0.00	0.00	0.0%
Total Salaries & related expenses	187,206.35	201,712.48	-14,506.13	92.8%
Total Expense	304,037.56	359,591.93	-55,554.37	84.6%
Net Ordinary Income	53,484.86	-23,512.59	76,997.45	-227.5%
Net Income	53,484.86	-23,512.59	76,997.45	-227.5%

**Scappoose Public Library
Reconciliation Detail
OR State Treasury Banking Sys, Period Ending 05/31/2020**

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						191,493.91
Cleared Transactions						
Checks and Payments - 3 items						
Deposit	05/01/2020			X	-10,000.00	-10,000.00
Deposit	05/15/2020			X	-12,000.00	-22,000.00
Check	05/31/2020			X	-0.15	-22,000.15
Total Checks and Payments					-22,000.15	-22,000.15
Deposits and Credits - 2 items						
Deposit	05/31/2020			X	223.43	223.43
Deposit	05/31/2020			X	1,971.57	2,195.00
Total Deposits and Credits					2,195.00	2,195.00
Total Cleared Transactions					-19,805.15	-19,805.15
Cleared Balance					-19,805.15	171,688.76
Register Balance as of 05/31/2020					-19,805.15	171,688.76
Ending Balance					-19,805.15	171,688.76



Account Statement

For the Month Ending **May 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					191,493.91
05/01/20	05/01/20	Redemption - ACH Redemption	1.00	(10,000.00)	181,493.91
05/01/20	05/01/20	LGIP Fees - ACH Redemption (3 @ \$0.05 - From 5200) - April 2020	1.00	(0.15)	181,493.76
05/08/20	05/08/20	Columbia County Treasurer - Turnover 2019-13	1.00	1,971.57	183,465.33
05/15/20	05/15/20	Redemption - ACH Redemption	1.00	(12,000.00)	171,465.33
05/29/20	06/01/20	Accrual Income Div Reinvestment - Distributions	1.00	223.43	171,688.76
Closing Balance					171,688.76

	Month of May	Fiscal YTD July-May		
Opening Balance	191,493.91	124,718.96	Closing Balance	171,688.76
Purchases	2,195.00	320,971.30	Average Monthly Balance	176,461.11
Redemptions	(22,000.15)	(274,001.50)	Monthly Distribution Yield	1.49%
Closing Balance	171,688.76	171,688.76		
Dividends	223.43	3,323.10		

COLUMBIA COUNTY
TURNOVER 2019-13 REPORT FOR DISTRICT 100-SCAPPOOSE LIBRARY
TURNOVER DATE: May 5, 2020

May 5, 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	306,028.69	8,832.77	49.97	0.00	34.43	28.12	-2.37	-4.26	-306.53	15,863.27	
	0.00419017	1,329.82	0.01	11.37	0.00	7.83	6.40	-0.05	0.00	-5.86		
	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	4,409.81	0.46	208.02	2.13	141.90	115.91	-2.96	-3.96	-56.04	4,932.96	
	0.00424458	171.79	0.00	13.83	0.00	9.53	7.79	0.00	0.00	0.00		
2017	4,372.90	1,667.02	0.00	193.78	17.00	121.80	99.50	0.00	4.37	-42.31	2,861.72	
	0.00409753	135.37	0.00	19.69	4.45	10.50	8.58	0.00	0.00	0.00		
2016	2,533.75	1,325.42	0.00	227.98	19.56	143.59	117.29	0.00	0.84	-39.61	1,397.54	
	0.00402542	226.45	0.00	43.31	4.36	26.84	21.92	0.00	0.00	0.00		
2015	926.68	832.13	0.00	175.09	20.57	106.50	87.01	0.00	1.32	-37.69	233.27	
	0.00408843	31.56	0.00	8.86	4.42	3.06	2.50	0.00	0.00	0.00		
2014	330.73	225.67	0.00	66.20	24.08	29.05	23.72	0.00	1.40	-37.38	135.28	
	0.00400740	71.56	0.00	23.35	10.86	8.61	7.03	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	20.46	0.00	7.26	0.00	4.99	4.09	0.00	0.00	0.00	73.76	
	0.00436367	1.95	0.00	0.70	0.00	0.49	0.40	0.00	0.00	0.00		
2010	56.22	23.51	0.00	8.99	0.00	6.17	5.05	0.00	0.00	0.00	41.70	
	0.00414631	1.48	0.00	0.58	0.00	0.40	0.33	0.00	0.00	0.00		
PRIOR	176.23	53.43	0.00	23.81	0.00	16.39	13.40	0.00	0.00	0.00	146.61	
	0.00414631	0.27	0.00	0.12	0.00	0.08	0.07	0.00	0.00	0.00		
		348,892.85	314,622.62	8,833.23	972.59	84.88	611.68	499.72	-5.33	-0.29	-549.65	25,854.32
			1,970.25	0.01	121.81	24.09	67.34	55.02	-0.05	0.00	-5.86	

ADDITIONAL TURNOVER AMOUNTS	CURRENT	YTD
COUNTY PRIOR YEAR TAX	640.43	8,593.93
CURRENT YEAR OFFSETS	0.00	-416.67
OTHER TAX DISTRIBUTION	0.00	0.00
POTENTIAL REFUND CREDIT	0.00	0.00
PROPERTY TAX COLLECTIONS	1,329.82	306,028.69
UNSEGREGATED INTEREST	1.32	125.58
TOTAL:	1,971.57	314,331.53



OREGON
STATE
TREASURY

Account Statement - Transaction Summary

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

SCAPPOOSE PUBLIC LIBRARY DIST - SCAPPOOSE PUBLIC LIBRARY DISTRICT - 5200

Oregon LGIP		Asset Summary	
		May 31, 2020	April 30, 2020
Opening Balance	191,493.91		
Purchases	2,195.00		
Redemptions	(22,000.15)		
Closing Balance			
	\$171,688.76		
Dividends	223.43		
		Oregon LGIP	
		171,688.76	191,493.91
		Total	
		\$171,688.76	\$191,493.91