

Jeffrey
Weiss

Digitally signed by
Jeffrey Weiss
DN: cn=Jeffrey Weiss,
o=Scappoose Public
Library, ou,
email=Jweiss@scapp
ooselibrary.org, c=US
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Scappoose Public Library
Financial Reports

Apr-25

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Prepared by: Robin Wilson/Kim Horton

Scappoose Public Library
Profit & Loss
April 2025

	Apr 25
Ordinary Income/Expense	
Income	
Contributed support	
Friends of Scappoose Library	500.00
Agency (government) grants	182.00
Previously Levied Taxes	574.51
Property Taxes	1,671.67
Total Contributed support	2,928.18
Earned revenues	
Donations	5,650.00
Interest Income St Helens Cr Un	0.62
Income, Library Fines & Fees	1,023.43
Interest OR State Treasury	1,460.91
Total Earned revenues	8,134.96
Total Income	11,063.14
Gross Profit	11,063.14
Expense	
Reconciliation Discrepancies	0.00
Materials & Services	
Earth Day	2,381.63
Professional Services	87.45
Training	417.96
Postage & Shipping	69.33
Bank Service Charges	93.85
Accounting fees	375.00
Audit	2,800.00
Books	2,408.21
Budget	60.00
Computer Expense	1,309.17
Insurance - non-employee	2.36
New Programs/Children's Program	
Adult Programs	120.00
Summer Reading	1,842.61
Total New Programs/Children's Program	1,962.61
Periodicals	77.95
Service Contracts & Repair	1,366.97
Telephone & telecommunications	362.88
Utilities	1,389.84
Cleaning & Maintenance	57.56
Materials & Supplies	
Supplies	278.15
Total Materials & Supplies	278.15
Total Materials & Services	15,500.92
Payroll Expenses	0.00

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Cash Basis

Scappoose Public Library

Profit & Loss

April 2025

	Apr 25
Salaries & related expenses	
Holiday Pay	0.00
Vacation Pay	985.05
Sick Pay	769.84
Children Technician	1,446.58
Catalog Technician	2,372.46
Head Librarian	5,833.34
Assistant Librarian	2,727.91
Clerk 1	1,489.95
Clerk 3	2,908.55
Pension plan contributions PERS	2,888.99
Payroll taxes, Employer Soc Sec	1,447.47
PR Taxes Employer St Acc Ins	76.56
Total Salaries & related expenses	22,946.70
Total Expense	38,447.62
Net Ordinary Income	-27,384.48
Net Income	-27,384.48

Scappoose Public Library
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,043.27
INROADS CR UN CHECKING	8,860.42
OR State Treasury Banking Sys	371,860.91
Petty cash	202.00
Total Checking/Savings	395,966.60
Total Current Assets	395,966.60
TOTAL ASSETS	395,966.60
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	1,706.16
Total Accounts Payable	1,706.16
Credit Cards	
Credit Cards	
Amazon - Amex	761.43
Inroads CU Cr Card	-634.44
Total Credit Cards	126.99
Total Credit Cards	126.99
Other Current Liabilities	
Direct Deposit Liabilities	0.43
Payroll Liabilities	5,646.82
Total Other Current Liabilities	5,647.25
Total Current Liabilities	7,480.40
Total Liabilities	7,480.40
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	194,603.64
Net Income	113,347.26
Total Equity	388,486.20
TOTAL LIABILITIES & EQUITY	395,966.60

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Cash Basis

Scappoose Public Library

Profit & Loss Budget vs. Actual

July 2024 through June 2025

	Jul '24 - Jun 25	Budget
Ordinary Income/Expense		
Income		
Contributed support		
Friends of Scappoose Library	500.00	0.00
Summer Reading Grant	2,166.00	4,500.00
Agency (government) grants	182.00	
Library Grants	4,669.99	14,000.00
Previously Levied Taxes	6,810.16	6,000.00
Royalties	0.00	1,000.00
Property Taxes	414,271.47	365,000.00
Total Contributed support	428,599.62	390,500.00
Earned revenues		
Donations	18,011.60	20,000.00
Interest Income St Helens Cr Un	2.48	9,000.00
Meeting Room Fees	5,335.00	6,000.00
Income, Library Fines & Fees	6,064.59	5,000.00
Interest- Bank of the West	3.80	0.00
Interest OR State Treasury	17,174.29	0.00
Miscellaneous revenue	0.00	500.00
Refunds & Reimbursements	46.16	
Total Earned revenues	46,637.92	40,500.00
Total Income	475,237.54	431,000.00
Gross Profit	475,237.54	431,000.00
Expense		
Reconciliation Discrepancies	0.00	
Dues & Subscription	554.00	1,500.00
Materials & Services		
Outdoor Festival	294.00	
Earth Day	2,439.63	
Professional Services	3,027.99	
Training	746.96	0.00
Movies in the Park	6,669.76	0.00
Advertising	101.00	
Postage & Shipping	1,153.60	1,500.00
Office Equipment and Expenses	32.80	0.00
Bank Service Charges	1,055.58	0.00
Accounting fees	3,750.00	6,000.00
Audit	7,354.00	7,500.00
Books	30,553.09	41,850.00
Budget	379.90	300.00
Computer Expense	12,006.59	16,000.00
Election Fees	0.00	3,000.00
Insurance - non-employee	11,127.66	11,500.00
Landscape Maintenance	750.00	950.00
Legal fees	0.00	600.00
New Programs/Children's Program		
Adult Programs	3,113.54	0.00
Youth Programs	0.00	0.00
Summer Reading	2,993.51	5,000.00
New Programs/Children's Program - Other	657.11	26,300.00
Total New Programs/Children's Program	6,764.16	31,300.00
OCLC	2,163.39	2,200.00
Other expenses	25.00	
Periodicals	2,818.48	2,500.00
Rent	0.00	1.00
Service Contracts & Repair	8,818.70	14,000.00
Telephone & telecommunications	3,596.08	4,000.00
Utilities	13,070.10	15,900.00
Workshops, Staff development	0.00	1,000.00
Cleaning & Maintenance	694.49	3,000.00

Scappoose Public Library

Profit & Loss Budget vs. Actual

July 2024 through June 2025

	Jul '24 - Jun 25	Budget
Materials & Supplies		
Supplies	4,501.86	0.00
Materials & Supplies - Other	0.00	7,500.00
Total Materials & Supplies	4,501.86	7,500.00
Materials & Services - Other	3.90	
Total Materials & Services	123,898.72	170,601.00
Capital Outlay		
Furniture/Equip/Perm Improve	1,053.30	4,000.00
Total Capital Outlay	1,053.30	4,000.00
Contingency	0.00	44,000.00
Payroll Expenses	51.25	0.00
Salaries & related expenses		
Intern	1,862.51	
Mileage Expense	194.04	
Holiday Pay	3,459.83	0.00
Vacation Pay	12,353.53	0.00
Sick Pay	7,285.88	0.00
Children Technician	23,269.87	32,500.00
Catalog Technician	23,595.43	32,500.00
Head Librarian	57,464.44	70,000.00
Assistant Librarian	24,272.03	33,500.00
Clerk 1	16,795.65	21,000.00
Clerk 2	4,245.85	19,500.00
Clerk 3	20,175.52	16,000.00
Employee benefits - Health Ins	0.00	50.00
Pension plan contributions PERS	33,220.85	46,350.00
Payroll taxes, Employer Soc Sec	20,237.26	21,000.00
PR Taxes Employer St Acc Ins	1,190.48	2,000.00
PR Taxes Unemployment Ins	0.00	600.00
Extra Pay and Bonus	0.00	5,000.00
Total Salaries & related expenses	249,623.17	300,000.00
Total Expense	375,180.44	520,101.00
Net Ordinary Income	100,057.10	-89,101.00
Net Income	100,057.10	-89,101.00

Scappoose Public Library

Profit & Loss Budget vs. Actual

July 2024 through June 2025

	\$ Over Budget	% of Budget
Ordinary Income/Expense		
Income		
Contributed support		
Friends of Scappoose Library	500.00	100.0%
Summer Reading Grant	-2,334.00	48.1%
Agency (government) grants		
Library Grants	-9,330.01	33.4%
Previously Levied Taxes	810.16	113.5%
Royalties	-1,000.00	0.0%
Property Taxes	49,271.47	113.5%
Total Contributed support	38,099.62	109.8%
Earned revenues		
Donations	-1,988.40	90.1%
Interest Income St Helens Cr Un	-8,997.52	0.0%
Meeting Room Fees	-665.00	88.9%
Income, Library Fines & Fees	1,064.59	121.3%
Interest- Bank of the West	3.80	100.0%
Interest OR State Treasury	17,174.29	100.0%
Miscellaneous revenue	-500.00	0.0%
Refunds & Reimbursements		
Total Earned revenues	6,137.92	115.2%
Total Income	44,237.54	110.3%
Gross Profit	44,237.54	110.3%
Expense		
Reconciliation Discrepancies		
Dues & Subscription	-946.00	36.9%
Materials & Services		
Outdoor Festival		
Earth Day		
Professional Services		
Training	746.96	100.0%
Movies in the Park	6,669.76	100.0%
Advertising		
Postage & Shipping	-346.40	76.9%
Office Equipment and Expenses	32.80	100.0%
Bank Service Charges	1,055.58	100.0%
Accounting fees	-2,250.00	62.5%
Audit	-146.00	98.1%
Books	-11,296.91	73.0%
Budget	79.90	126.6%
Computer Expense	-3,993.41	75.0%
Election Fees	-3,000.00	0.0%
Insurance - non-employee	-372.34	96.8%
Landscape Maintenance	-200.00	78.9%
Legal fees	-600.00	0.0%
New Programs/Children's Program		
Adult Programs	3,113.54	100.0%
Youth Programs	0.00	0.0%
Summer Reading	-2,006.49	59.9%
New Programs/Children's Program - Other	-25,642.89	2.5%
Total New Programs/Children's Program	-24,535.84	21.6%
OCLC	-36.61	98.3%
Other expenses		
Periodicals	318.48	112.7%
Rent	-1.00	0.0%
Service Contracts & Repair	-5,181.30	63.0%
Telephone & telecommunications	-403.92	89.9%
Utilities	-2,829.90	82.2%
Workshops, Staff development	-1,000.00	0.0%
Cleaning & Maintenance	-2,305.51	23.1%

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Cash Basis

Scappoose Public Library

Profit & Loss Budget vs. Actual

July 2024 through June 2025

	\$ Over Budget	% of Budget
Materials & Supplies		
Supplies	4,501.86	100.0%
Materials & Supplies - Other	-7,500.00	0.0%
Total Materials & Supplies	-2,998.14	60.0%
Materials & Services - Other		
Total Materials & Services	-46,702.28	72.6%
Capital Outlay		
Furniture/Equip/Perm Improve	-2,946.70	26.3%
Total Capital Outlay	-2,946.70	26.3%
Contingency	-44,000.00	0.0%
Payroll Expenses	51.25	100.0%
Salaries & related expenses		
Intern		
Mileage Expense		
Holiday Pay	3,459.83	100.0%
Vacation Pay	12,353.53	100.0%
Sick Pay	7,285.88	100.0%
Children Technician	-9,230.13	71.6%
Catalog Technician	-8,904.57	72.6%
Head Librarian	-12,535.56	82.1%
Assistant Librarian	-9,227.97	72.5%
Clerk 1	-4,204.35	80.0%
Clerk 2	-15,254.15	21.8%
Clerk 3	4,175.52	126.1%
Employee benefits - Health Ins	-50.00	0.0%
Pension plan contributions PERS	-13,129.15	71.7%
Payroll taxes, Employer Soc Sec	-762.74	96.4%
PR Taxes Employer St Acc Ins	-809.52	59.5%
PR Taxes Unemployment Ins	-600.00	0.0%
Extra Pay and Bonus	-5,000.00	0.0%
Total Salaries & related expenses	-50,376.83	83.2%
Total Expense	-144,920.56	72.1%
Net Ordinary Income	189,158.10	-112.3%
Net Income	189,158.10	-112.3%