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Approved 9-29-25

Scappose Public Library Financial Reports

Aug-25

Page	2	Profit & Loss	August	2025
Page	3	Balance Sheet	Fiscal Year	25-26
Page	4	P&L vs Budget	Fiscal Year	25-26
Page	6	Payroll Summary	August	2025
Pages	7	Recon PFM	August	2025
Pages	10	Recon	August	2025
		Inroads Credit Union Checking		
		Inroads Credit Union Savings		
		Inroads Credi Union Credit Card		
		Amazon - Amex Credit Card		

Prepared by: Robin Wilson/Kim Horton

Scappoose Public Library

Profit & Loss

August 2025

	Aug 25
Ordinary Income/Expense	
Income	
Earned revenues	
Interest Income St Helens Cr Un	0.64
Meeting Room Fees	450.00
Income, Library Fines & Fees	730.35
Interest OR State Treasury	1,089.42
Total Earned revenues	2,270.41
Total Income	2,270.41
Gross Profit	2,270.41
Expense	
Materials & Services	
Professional Services	528.25
Movies in the Park	2,453.24
Postage & Shipping	123.65
Bank Service Charges	100.83
Accounting fees	375.00
Books	1,991.50
Computer Expense	951.99
Insurance - non-employee	2.36
New Programs/Children's Program	
Adult Programs	507.04
Summer Reading	395.19
New Programs/Children's Program - Other	42.95
Total New Programs/Children's Program	945.18
Periodicals	1,044.99
Service Contracts & Repair	173.97
Telephone & telecommunications	382.76
Utilities	1,148.64
Cleaning & Maintenance	1,333.82
Materials & Supplies	
Supplies	325.06
Total Materials & Supplies	325.06
Total Materials & Services	11,881.24
Salaries & related expenses	
Holiday Pay	0.00
Vacation Pay	977.06
Sick Pay	341.62
Children Technician	2,744.08
Catalog Technician	2,687.70
Head Librarian	5,480.70
Assistant Librarian	2,928.93
Clerk 1	1,883.77
Clerk 3	2,163.62
Pension plan contributions PERS	4,469.13
Payroll taxes, Employer Soc Sec	1,496.89
PR Taxes Employer St Acc Ins	79.73
Total Salaries & related expenses	25,253.23
Total Expense	37,134.47
Net Ordinary Income	-34,864.06
Net Income	-34,864.06

Scappoose Public Library
Balance Sheet
As of August 31, 2025

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,045.81
INROADS CR UN CHECKING	1,468.27
OR State Treasury Banking Sys	263,228.83
Petty cash	202.00
Total Checking/Savings	279,944.91
Total Current Assets	279,944.91
TOTAL ASSETS	279,944.91
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon - Amex	884.41
Inroads CU Cr Card	593.87
Total Credit Cards	1,478.28
Total Credit Cards	1,478.28
Other Current Liabilities	
Payroll Liabilities	2,057.99
Total Other Current Liabilities	2,057.99
Total Current Liabilities	3,536.27
Total Liabilities	3,536.27
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	266,991.88
Net Income	-71,118.54
Total Equity	276,408.64
TOTAL LIABILITIES & EQUITY	279,944.91

Scappoose Public Library

Profit & Loss Budget vs. Actual

July 2025 through June 2026

	Jul '25 - Jun 26
Ordinary Income/Expense	
Income	
Contributed support	
Friends of Scappoose Library	0.00
Summer Reading Grant	0.00
Agency (government) grants	0.00
Library Grants	0.00
Previously Levied Taxes	3,525.89
Royalties	0.00
Property Taxes	1,679.46
Total Contributed support	5,205.35
Earned revenues	
Donations	6,025.00
Interest Income St Helens Cr Un	1.28
Meeting Room Fees	450.00
Income, Library Fines & Fees	1,703.75
Interest- Bank of the West	0.00
Interest OR State Treasury	2,315.09
Miscellaneous revenue	0.00
Refunds & Reimbursements	0.00
Total Earned revenues	10,495.12
Total Income	15,700.47
Gross Profit	15,700.47
Expense	
Reconciliation Discrepancies	0.00
Dues & Subscription	1,315.00
Materials & Services	
Outdoor Festival	0.00
Earth Day	0.00
Professional Services	989.70
Training	0.00
Movies in the Park	3,631.80
Advertising	0.00
Postage & Shipping	287.85
Office Equipment and Expenses	0.00
Bank Service Charges	268.29
Accounting fees	1,125.00
Audit	0.00
Books	12,663.09
Budget	456.75
Computer Expense	2,544.00
Election Fees	1,890.71
Insurance - non-employee	7.18
Landscape Maintenance	0.00
Legal fees	0.00
New Programs/Children's Program	
Adult Programs	3,555.33
Summer Reading	870.21
New Programs/Children's Program - Other	166.87
Total New Programs/Children's Program	4,592.41
OCLC	0.00
Other expenses	0.00
Periodicals	1,291.94
Rent	0.00
Service Contracts & Repair	347.94
Telephone & telecommunications	765.36
Utilities	2,230.00
Workshops, Staff development	0.00
Cleaning & Maintenance	2,105.14

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09/18/25
Cash Basis

Scappoose Public Library
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26
Materials & Supplies	
Supplies	1,170.73
Materials & Supplies - Other	177.24
Total Materials & Supplies	1,347.97
Materials & Services - Other	208.00
Total Materials & Services	36,753.13
Capital Outlay	
Furniture/Equip/Perm Improve	779.42
Capital Outlay - Other	0.00
Total Capital Outlay	779.42
Contingency	0.00
Payroll Expenses	0.00
Salaries & related expenses	
Intern	0.00
Mileage Expense	0.00
Holiday Pay	816.29
Vacation Pay	2,653.61
Sick Pay	1,055.70
Children Technician	7,560.28
Catalog Technician	7,691.18
Head Librarian	17,051.17
Assistant Librarian	7,429.77
Clerk 1	5,114.13
Clerk 2	0.00
Clerk 3	6,675.86
Employee benefits - Health Ins	0.00
Pension plan contributions PERS	13,254.79
Payroll taxes, Employer Soc Sec	4,158.38
PR Taxes Employer St Acc Ins	594.59
PR Taxes Unemployment Ins	0.00
Extra Pay and Bonus	0.00
Total Salaries & related expenses	74,055.75
Total Expense	112,903.30
Net Ordinary Income	-97,202.83
Net Income	-97,202.83

Scappoose Public Library

Profit & Loss Budget vs. Actual

July 2025 through June 2026

	Budget
Ordinary Income/Expense	
Income	
Contributed support	
Friends of Scappoose Library	500.00
Summer Reading Grant	4,500.00
Agency (government) grants	182.00
Library Grants	14,000.00
Previously Levied Taxes	6,000.00
Royalties	1,000.00
Property Taxes	380,000.00
Total Contributed support	406,182.00
Earned revenues	
Donations	10,000.00
Interest Income St Helens Cr Un	3.74
Meeting Room Fees	5,000.00
Income, Library Fines & Fees	6,000.00
Interest- Bank of the West	0.00
Interest OR State Treasury	12,000.00
Miscellaneous revenue	500.00
Refunds & Reimbursements	0.00
Total Earned revenues	33,503.74
Total Income	439,685.74
Gross Profit	439,685.74
Expense	
Reconciliation Discrepancies	0.00
Dues & Subscription	1,500.00
Materials & Services	
Outdoor Festival	0.00
Earth Day	0.00
Professional Services	0.00
Training	0.00
Movies in the Park	0.00
Advertising	0.00
Postage & Shipping	1,400.00
Office Equipment and Expenses	0.00
Bank Service Charges	1,500.00
Accounting fees	4,500.00
Audit	7,500.00
Books	41,850.00
Budget	560.00
Computer Expense	14,000.00
Election Fees	12,000.00
Insurance - non-employee	13,000.00
Landscape Maintenance	300.00
Legal fees	500.00
New Programs/Children's Program	
Adult Programs	0.00
Summer Reading	5,500.00
New Programs/Children's Program - Other	25,000.00
Total New Programs/Children's Program	30,500.00
OCLC	2,300.00
Other expenses	0.00
Periodicals	3,000.00
Rent	1.00
Service Contracts & Repair	12,000.00
Telephone & telecommunications	4,000.00
Utilities	15,900.00
Workshops, Staff development	1,000.00
Cleaning & Maintenance	2,000.00

Scappoose Public Library
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Budget
Materials & Supplies	
Supplies	6,500.00
Materials & Supplies - Other	
Total Materials & Supplies	6,500.00
Materials & Services - Other	0.00
Total Materials & Services	174,311.00
Capital Outlay	
Furniture/Equip/Perm Improve	1,000.00
Capital Outlay - Other	8,000.00
Total Capital Outlay	9,000.00
Contingency	50,000.00
Payroll Expenses	0.00
Salaries & related expenses	
Intern	0.00
Mileage Expense	0.00
Holiday Pay	3,643.10
Vacation Pay	13,791.52
Sick Pay	7,855.69
Children Technician	34,000.00
Catalog Technician	31,500.00
Head Librarian	72,000.00
Assistant Librarian	33,500.00
Clerk 1	24,000.00
Clerk 2	16,850.00
Clerk 3	16,850.00
Employee benefits - Health Ins	50.00
Pension plan contributions PERS	58,000.00
Payroll taxes, Employer Soc Sec	24,000.00
PR Taxes Employer St Acc Ins	500.00
PR Taxes Unemployment Ins	1,500.00
Extra Pay and Bonus	7,250.00
Total Salaries & related expenses	345,290.31
Total Expense	580,101.31
Net Ordinary Income	-140,415.57
Net Income	-140,415.57

Scappoose Public Library

Profit & Loss Budget vs. Actual

July 2025 through June 2026

	\$ Over Budget
Ordinary Income/Expense	
Income	
Contributed support	
Friends of Scappoose Library	-500.00
Summer Reading Grant	-4,500.00
Agency (government) grants	-182.00
Library Grants	-14,000.00
Previously Levied Taxes	-2,474.11
Royalties	-1,000.00
Property Taxes	-378,320.54
Total Contributed support	-400,976.65
Earned revenues	
Donations	-3,975.00
Interest Income St Helens Cr Un	-2.46
Meeting Room Fees	-4,550.00
Income, Library Fines & Fees	-4,296.25
Interest- Bank of the West	0.00
Interest OR State Treasury	-9,684.91
Miscellaneous revenue	-500.00
Refunds & Reimbursements	0.00
Total Earned revenues	-23,008.62
Total Income	-423,985.27
Gross Profit	-423,985.27
Expense	
Reconciliation Discrepancies	0.00
Dues & Subscription	-185.00
Materials & Services	
Outdoor Festival	0.00
Earth Day	0.00
Professional Services	989.70
Training	0.00
Movies in the Park	3,631.80
Advertising	0.00
Postage & Shipping	-1,112.15
Office Equipment and Expenses	0.00
Bank Service Charges	-1,231.71
Accounting fees	-3,375.00
Audit	-7,500.00
Books	-29,186.91
Budget	-103.25
Computer Expense	-11,456.00
Election Fees	-10,109.29
Insurance - non-employee	-12,992.82
Landscape Maintenance	-300.00
Legal fees	-500.00
New Programs/Children's Program	
Adult Programs	3,555.33
Summer Reading	-4,629.79
New Programs/Children's Program - Other	-24,833.13
Total New Programs/Children's Program	-25,907.59
OCLC	-2,300.00
Other expenses	0.00
Periodicals	-1,708.06
Rent	-1.00
Service Contracts & Repair	-11,652.06
Telephone & telecommunications	-3,234.64
Utilities	-13,670.00
Workshops, Staff development	-1,000.00
Cleaning & Maintenance	105.14

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Cash Basis

Scappoose Public Library
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	<u>\$ Over Budget</u>
Materials & Supplies	
Supplies	-5,329.27
Materials & Supplies - Other	
Total Materials & Supplies	-5,152.03
Materials & Services - Other	208.00
Total Materials & Services	-137,557.87
Capital Outlay	
Furniture/Equip/Perm Improve	-220.58
Capital Outlay - Other	-8,000.00
Total Capital Outlay	-8,220.58
Contingency	-50,000.00
Payroll Expenses	0.00
Salaries & related expenses	
Intern	0.00
Mileage Expense	0.00
Holiday Pay	-2,826.81
Vacation Pay	-11,137.91
Sick Pay	-6,799.99
Children Technician	-26,439.72
Catalog Technician	-23,808.82
Head Librarian	-54,948.83
Assistant Librarian	-26,070.23
Clerk 1	-18,885.87
Clerk 2	-16,850.00
Clerk 3	-10,174.14
Employee benefits - Health Ins	-50.00
Pension plan contributions PERS	-44,745.21
Payroll taxes, Employer Soc Sec	-19,841.62
PR Taxes Employer St Acc Ins	94.59
PR Taxes Unemployment Ins	-1,500.00
Extra Pay and Bonus	-7,250.00
Total Salaries & related expenses	-271,234.56
Total Expense	-467,198.01
Net Ordinary Income	43,212.74
Net Income	<u><u>43,212.74</u></u>