

Scappoose Public Library
Financial Reports

Feb-25

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Weiss

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Prepared by: Robin Wilson/Kim Horton

Scappoose Public Library
Profit & Loss
 February 2025

	Feb 25
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	459.96
Property Taxes	1,613.91
	2,073.87
Total Contributed support	2,073.87
Earned revenues	
Donations	4,436.60
Interest Income St Helens Cr Un	0.58
Income, Library Fines & Fees	646.82
Interest OR State Treasury	1,591.18
	6,675.18
Total Earned revenues	6,675.18
Total Income	8,749.05
Gross Profit	8,749.05
Expense	
Materials & Services	
Professional Services	185.25
Training	119.00
Postage & Shipping	72.31
Bank Service Charges	105.77
Accounting fees	375.00
Books	3,820.21
Computer Expense	1,025.02
Insurance - non-employee	11,103.36
New Programs/Children's Program	
Adult Programs	49.59
Summer Reading	75.00
New Programs/Children's Program - Other	35.36
	159.95
Total New Programs/Children's Program	159.95
Periodicals	77.95
Service Contracts & Repair	348.08
Telephone & telecommunications	362.79
Utilities	1,638.30
Cleaning & Maintenance	84.33
Materials & Supplies	
Supplies	408.38
	408.38
Total Materials & Supplies	408.38
Total Materials & Services	19,885.70
Salaries & related expenses	
Holiday Pay	0.00
Vacation Pay	1,615.20
Sick Pay	923.32
Children Technician	2,489.90
Catalog Technician	2,526.68
Head Librarian	4,218.14
Assistant Librarian	2,194.08
Clerk 1	2,060.01
Clerk 3	2,796.80
Pension plan contributions PERS	3,015.66

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Cash Basis

Scappoose Public Library
Profit & Loss
February 2025

	<u>Feb 25</u>
Payroll taxes, Employer Soc Sec	1,466.97
PR Taxes Employer St Acc Ins	<u>77.84</u>
Total Salaries & related expenses	<u>23,384.60</u>
Total Expense	<u>43,270.30</u>
Net Ordinary Income	<u>-34,521.25</u>
Net Income	<u><u>-34,521.25</u></u>

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	0.00	0.00
Summer Reading Grant	2,166.00	4,500.00
Library Grants	2,169.99	14,000.00
Previously Levied Taxes	5,872.23	6,000.00
Royalties	0.00	1,000.00
Property Taxes	407,025.69	365,000.00
Total Contributed support	417,233.91	390,500.00
Earned revenues		
Donations	12,361.60	20,000.00
Interest Income St Helens Cr Un	1.22	9,000.00
Meeting Room Fees	3,750.00	6,000.00
Income, Library Fines & Fees	5,402.76	5,000.00
Interest- Bank of the West	3.80	0.00
Interest OR State Treasury	14,066.43	0.00
Miscellaneous revenue	0.00	500.00
Refunds & Reimbursements	46.16	
Total Earned revenues	35,631.97	40,500.00
Total Income	452,865.88	431,000.00
Gross Profit	452,865.88	431,000.00
Expense		
Dues & Subscription	554.00	1,500.00
Materials & Services		
Professional Services	2,755.29	
Training	119.00	0.00
Movies in the Park	6,669.76	0.00
Advertising	101.00	
Postage & Shipping	1,063.12	1,500.00
Office Equipment and Expenses	32.80	0.00
Bank Service Charges	821.72	0.00
Accounting fees	3,000.00	6,000.00
Audit	4,554.00	7,500.00
Books	25,037.35	41,850.00
Budget	319.90	300.00
Computer Expense	9,981.22	16,000.00
Election Fees	0.00	3,000.00
Insurance - non-employee	11,122.94	11,500.00
Landscape Maintenance	750.00	950.00
Legal fees	0.00	600.00
New Programs/Children's Program		
Adult Programs	2,818.82	0.00
Youth Programs	0.00	0.00
Summer Reading	1,040.03	5,000.00
New Programs/Children's Program - Other	618.05	26,300.00
Total New Programs/Children's Program	4,476.90	31,300.00
OCLC	2,163.39	2,200.00
Other expenses	25.00	
Periodicals	2,662.58	2,500.00
Rent	0.00	1.00
Service Contracts & Repair	3,889.06	14,000.00
Telephone & telecommunications	2,870.05	4,000.00
Utilities	10,156.99	15,900.00
Workshops, Staff development	0.00	1,000.00
Cleaning & Maintenance	556.35	3,000.00

Scappoose Public Library
Profit & Loss Budget vs. Actual
 July 2024 through June 2025

	Jul '24 - Jun 25	Budget
Materials & Supplies		
Supplies	2,933.62	0.00
Materials & Supplies - Other	0.00	7,500.00
Total Materials & Supplies	2,933.62	7,500.00
Materials & Services - Other	3.90	
Total Materials & Services	96,065.94	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	0.00	0.00
Salaries & related expenses		
Intern	1,862.51	
Holiday Pay	3,459.83	0.00
Vacation Pay	11,368.48	0.00
Sick Pay	6,195.89	0.00
Children Technician	20,472.51	32,500.00
Catalog Technician	20,085.74	32,500.00
Head Librarian	48,714.43	70,000.00
Assistant Librarian	20,246.28	33,500.00
Clerk 1	14,213.07	21,000.00
Clerk 2	4,245.85	19,500.00
Clerk 3	15,790.75	16,000.00
Employee benefits - Health Ins	0.00	50.00
Pension plan contributions PERS	28,703.99	46,350.00
Payroll taxes, Employer Soc Sec	18,041.88	21,000.00
PR Taxes Employer St Acc Ins	1,074.23	2,000.00
PR Taxes Unemployment Ins	0.00	600.00
Extra Pay and Bonus	0.00	5,000.00
Total Salaries & related expenses	214,475.44	300,000.00
Total Expense	312,148.68	520,101.00
Net Ordinary Income	140,717.20	-89,101.00
Net Income	140,717.20	-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	0.00	0.0%
Summer Reading Grant	-2,334.00	48.1%
Library Grants	-11,830.01	15.5%
Previously Levied Taxes	-127.77	97.9%
Royalties	-1,000.00	0.0%
Property Taxes	42,025.69	111.5%
Total Contributed support	26,733.91	106.8%
Earned revenues		
Donations	-7,638.40	61.8%
Interest Income St Helens Cr Un	-8,998.78	0.0%
Meeting Room Fees	-2,250.00	62.5%
Income, Library Fines & Fees	402.76	108.1%
Interest- Bank of the West	3.80	100.0%
Interest OR State Treasury	14,066.43	100.0%
Miscellaneous revenue	-500.00	0.0%
Refunds & Reimbursements		
Total Earned revenues	-4,868.03	88.0%
Total Income	21,865.88	105.1%
Gross Profit	21,865.88	105.1%
Expense		
Dues & Subscription	-946.00	36.9%
Materials & Services		
Professional Services		
Training	119.00	100.0%
Movies in the Park	6,669.76	100.0%
Advertising		
Postage & Shipping	-436.88	70.9%
Office Equipment and Expenses	32.80	100.0%
Bank Service Charges	821.72	100.0%
Accounting fees	-3,000.00	50.0%
Audit	-2,946.00	60.7%
Books	-16,812.65	59.8%
Budget	19.90	106.6%
Computer Expense	-6,018.78	62.4%
Election Fees	-3,000.00	0.0%
Insurance - non-employee	-377.06	96.7%
Landscape Maintenance	-200.00	78.9%
Legal fees	-600.00	0.0%
New Programs/Children's Program		
Adult Programs	2,818.82	100.0%
Youth Programs	0.00	0.0%
Summer Reading	-3,959.97	20.8%
New Programs/Children's Program - Other	-25,681.95	2.4%
Total New Programs/Children's Program	-26,823.10	14.3%
OCLC	-36.61	98.3%
Other expenses		
Periodicals	162.58	106.5%
Rent	-1.00	0.0%
Service Contracts & Repair	-10,110.94	27.8%
Telephone & telecommunications	-1,129.95	71.8%
Utilities	-5,743.01	63.9%
Workshops, Staff development	-1,000.00	0.0%
Cleaning & Maintenance	-2,443.65	18.5%

Scappoose Public Library
Profit & Loss Budget vs. Actual
 July 2024 through June 2025

	\$ Over Budget	% of Budget
Materials & Supplies		
Supplies	2,933.62	100.0%
Materials & Supplies - Other	-7,500.00	0.0%
Total Materials & Supplies	-4,566.38	39.1%
Materials & Services - Other		
Total Materials & Services	-74,535.06	56.3%
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	0.00	0.0%
Salaries & related expenses		
Intern		
Holiday Pay	3,459.83	100.0%
Vacation Pay	11,368.48	100.0%
Sick Pay	6,195.89	100.0%
Children Technician	-12,027.49	63.0%
Catalog Technician	-12,414.26	61.8%
Head Librarian	-21,285.57	69.6%
Assistant Librarian	-13,253.72	60.4%
Clerk 1	-6,786.93	67.7%
Clerk 2	-15,254.15	21.8%
Clerk 3	-209.25	98.7%
Employee benefits - Health Ins	-50.00	0.0%
Pension plan contributions PERS	-17,646.01	61.9%
Payroll taxes, Employer Soc Sec	-2,958.12	85.9%
PR Taxes Employer St Acc Ins	-925.77	53.7%
PR Taxes Unemployment Ins	-600.00	0.0%
Extra Pay and Bonus	-5,000.00	0.0%
Total Salaries & related expenses	-85,524.56	71.5%
Total Expense	-207,952.32	60.0%
Net Ordinary Income	229,818.20	-157.9%
Net Income	229,818.20	-157.9%