

Scappoose Public Library  
Financial Reports

Jan-25

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		Inroads Credit Union Checking		
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		Amazon - Amex Credit Card		

Prepared by: Robin Wilson

# Scappoose Public Library

## Profit & Loss

### January 2025

	Jan 25
<b>Ordinary Income/Expense</b>	
Income	
Contributed support	
Summer Reading Grant	2,166.00
Library Grants	500.00
Total Contributed support	2,666.00
Earned revenues	
Donations	750.00
Interest Income St Helens Cr Un	0.64
Income, Library Fines & Fees	1,378.59
Interest OR State Treasury	5,781.63
Total Earned revenues	7,910.86
Total Income	10,576.86
Gross Profit	10,576.86
Expense	
Materials & Services	
Professional Services	150.00
Postage & Shipping	83.93
Office Equipment and Expenses	32.80
Bank Service Charges	110.99
Accounting fees	375.00
Books	533.86
Computer Expense	543.18
Insurance - non-employee	2.36
New Programs/Children's Program	
Adult Programs	184.31
Total New Programs/Children's Program	184.31
Periodicals	77.95
Service Contracts & Repair	658.24
Telephone & telecommunications	365.16
Utilities	1,542.80
Cleaning & Maintenance	111.64
Materials & Supplies	
Supplies	530.51
Total Materials & Supplies	530.51
Materials & Services - Other	3.90
Total Materials & Services	5,306.63
Capital Outlay	
Furniture/Equip/Perm Improve	173.64
Total Capital Outlay	173.64
Salaries & related expenses	
Holiday Pay	1,373.56
Vacation Pay	88.50
Sick Pay	800.90
Children Technician	1,827.85
Catalog Technician	2,283.30
Head Librarian	5,833.34
Assistant Librarian	2,159.80
Clerk 1	1,544.14
Clerk 3	1,914.14
Pension plan contributions PERS	2,955.11

Scappoose Public Library  
Profit & Loss  
January 2025

	Jan 25
Payroll taxes, Employer Soc Sec	1,406.54
PR Taxes Employer St Acc Ins	71.73
Total Salaries & related expenses	22,258.91
Total Expense	27,739.18
Net Ordinary Income	-17,162.32
Net Income	-17,162.32

Scappoose Public Library  
**Balance Sheet**  
As of January 31, 2025

	Jan 31, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,041.43
INROADS CR UN CHECKING	6,050.97
OR State Treasury Banking Sys	457,904.64
Petty cash	202.00
Total Checking/Savings	479,199.04
Total Current Assets	479,199.04
<b>TOTAL ASSETS</b>	<b>479,199.04</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	-1,175.52
Total Accounts Payable	-1,175.52
Credit Cards	
Credit Cards	
Amazon - Amex	259.41
Inroads CU Cr Card	1,051.52
Total Credit Cards	1,310.93
Total Credit Cards	1,310.93
Other Current Liabilities	
Direct Deposit Liabilities	0.43
Payroll Liabilities	5,259.17
Total Other Current Liabilities	5,259.60
Total Current Liabilities	5,395.01
Total Liabilities	5,395.01
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	194,603.64
Net Income	198,665.09
Total Equity	473,804.03
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>479,199.04</b>

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# Scappoose Public Library

## Profit & Loss Budget vs. Actual

### July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
Contributed support				
Friends of Scappoose Library	0.00	0.00	0.00	0.0%
Summer Reading Grant	2,166.00	4,500.00	-2,334.00	48.1%
Library Grants	2,169.99	14,000.00	-11,830.01	15.5%
Previously Levied Taxes	5,412.27	6,000.00	-587.73	90.2%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	405,411.78	365,000.00	40,411.78	111.1%
<b>Total Contributed support</b>	<b>415,160.04</b>	<b>390,500.00</b>	<b>24,660.04</b>	<b>106.3%</b>
Earned revenues				
Donations	7,925.00	20,000.00	-12,075.00	39.6%
Interest Income St Helens Cr Un	0.64	9,000.00	-8,999.36	0.0%
Meeting Room Fees	3,750.00	6,000.00	-2,250.00	62.5%
Income, Library Fines & Fees	4,755.94	5,000.00	-244.06	95.1%
Interest- Bank of the West	3.80	0.00	3.80	100.0%
Interest OR State Treasury	12,475.25	0.00	12,475.25	100.0%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Refunds & Reimbursements	46.16			
<b>Total Earned revenues</b>	<b>28,956.79</b>	<b>40,500.00</b>	<b>-11,543.21</b>	<b>71.5%</b>
<b>Total Income</b>	<b>444,116.83</b>	<b>431,000.00</b>	<b>13,116.83</b>	<b>103.0%</b>
<b>Gross Profit</b>	<b>444,116.83</b>	<b>431,000.00</b>	<b>13,116.83</b>	<b>103.0%</b>
Expense				
Dues & Subscription	554.00	1,500.00	-946.00	36.9%
Materials & Services				
Professional Services	2,755.29			
Training	214.83	0.00	214.83	100.0%
Movies in the Park	6,669.76	0.00	6,669.76	100.0%
Advertising	101.00			
Postage & Shipping	912.66	1,500.00	-587.34	60.8%
Office Equipment and Expenses	32.80	0.00	32.80	100.0%
Bank Service Charges	720.95	0.00	720.95	100.0%
Accounting fees	3,000.00	6,000.00	-3,000.00	50.0%
Audit	4,554.00	7,500.00	-2,946.00	60.7%
Books	23,740.19	41,850.00	-18,109.81	56.7%
Budget	319.90	300.00	19.90	106.6%
Computer Expense	9,976.04	16,000.00	-6,023.96	62.4%
Election Fees	0.00	3,000.00	-3,000.00	0.0%
Insurance - non-employee	11,120.58	11,500.00	-379.42	96.7%
Landscape Maintenance	750.00	950.00	-200.00	78.9%
Legal fees	0.00	600.00	-600.00	0.0%
New Programs/Children's Program				
Adult Programs	2,706.66	0.00	2,706.66	100.0%
Youth Programs	0.00	0.00	0.00	0.0%
Summer Reading	710.03	5,000.00	-4,289.97	14.2%
New Programs/Children's Program - Other	430.99	26,300.00	-25,869.01	1.6%
<b>Total New Programs/Children's Program</b>	<b>3,847.68</b>	<b>31,300.00</b>	<b>-27,452.32</b>	<b>12.3%</b>



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# Scappoose Public Library

## Profit & Loss Budget vs. Actual

### July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
OCLC	2,163.39	2,200.00	-36.61	98.3%
Other expenses	25.00			
Periodicals	2,174.69	2,500.00	-325.31	87.0%
Rent	0.00	1.00	-1.00	0.0%
Service Contracts & Repair	3,536.32	14,000.00	-10,463.68	25.3%
Telephone & telecommunications	2,507.26	4,000.00	-1,492.74	62.7%
Utilities	8,518.69	15,900.00	-7,381.31	53.6%
Workshops, Staff development	0.00	1,000.00	-1,000.00	0.0%
Cleaning & Maintenance	491.90	3,000.00	-2,508.10	16.4%
Materials & Supplies				
Supplies	2,647.39	0.00	2,647.39	100.0%
Materials & Supplies - Other	0.00	7,500.00	-7,500.00	0.0%
Total Materials & Supplies	2,647.39	7,500.00	-4,852.61	35.3%
Materials & Services - Other	3.90			
Total Materials & Services	90,784.22	170,601.00	-79,816.78	53.2%
Capital Outlay				
Furniture/Equip/Perm Improve	1,053.30	4,000.00	-2,946.70	26.3%
Total Capital Outlay	1,053.30	4,000.00	-2,946.70	26.3%
Contingency	0.00	44,000.00	-44,000.00	0.0%
Payroll Expenses	41.13	0.00	41.13	100.0%
Salaries & related expenses				
Intern	1,862.51			
Holiday Pay	3,459.83	0.00	3,459.83	100.0%
Vacation Pay	10,275.50	0.00	10,275.50	100.0%
Sick Pay	5,897.31	0.00	5,897.31	100.0%
Children Technician	18,188.90	32,500.00	-14,311.10	56.0%
Catalog Technician	18,913.11	32,500.00	-13,586.89	58.2%
Head Librarian	42,881.09	70,000.00	-27,118.91	61.3%
Assistant Librarian	17,694.68	33,500.00	-15,805.32	52.8%
Clerk 1	12,736.66	21,000.00	-8,263.34	60.7%
Clerk 2	4,245.85	19,500.00	-15,254.15	21.8%
Clerk 3	12,854.44	16,000.00	-3,145.56	80.3%
Employee benefits - Health Ins	0.00	50.00	-50.00	0.0%
Pension plan contributions PERS	25,935.25	46,350.00	-20,414.75	56.0%
Payroll taxes, Employer Soc Sec	16,666.72	21,000.00	-4,333.28	79.4%
PR Taxes Employer St Acc Ins	1,001.10	2,000.00	-998.90	50.1%
PR Taxes Unemployment Ins	0.00	600.00	-600.00	0.0%
Extra Pay and Bonus	0.00	5,000.00	-5,000.00	0.0%
Total Salaries & related expenses	192,612.95	300,000.00	-107,387.05	64.2%
Total Expense	285,045.60	520,101.00	-235,055.40	54.8%
Net Ordinary Income	159,071.23	-89,101.00	248,172.23	-178.5%
Net Income	159,071.23	-89,101.00	248,172.23	-178.5%