

Scappoose Public Library
Financial Reports

Jul-25

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Weiss

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Page	2	Profit & Loss	July	2025
Page	3	Balance Sheet	Fiscal Year	25-26
Page	4	P&L vs Budget	Fiscal Year	25-26
Page	6	Payroll Summary	July	2025
Pages	7	Recon PFM	July	2025
Pages	10	Recon	July	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
July 2025

	Jul 25
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	901.99
Property Taxes	1,679.46
Total Contributed support	2,581.45
Earned revenues	
Donations	6,025.00
Interest Income St Helens Cr Un	0.64
Income, Library Fines & Fees	973.40
Interest OR State Treasury	1,220.13
Total Earned revenues	8,219.17
Total Income	10,800.62
Gross Profit	10,800.62
Expense	
Dues & Subscription	1,315.00
Materials & Services	
Professional Services	274.45
Movies in the Park	1,178.56
Postage & Shipping	128.04
Bank Service Charges	97.46
Accounting fees	375.00
Books	9,292.11
Budget	456.75
Computer Expense	1,198.01
Election Fees	1,890.71
Insurance - non-employee	2.36
New Programs/Children's Program	
Adult Programs	2,263.30
Summer Reading	475.02
New Programs/Children's Program - Other	100.00
Total New Programs/Children's Program	2,838.32
Periodicals	25.99
Service Contracts & Repair	173.97
Telephone & telecommunications	382.60
Utilities	1,081.36
Cleaning & Maintenance	101.32
Materials & Supplies	
Supplies	447.80
Materials & Supplies - Other	177.24
Total Materials & Supplies	625.04
Total Materials & Services	20,122.05
Capital Outlay	
Furniture/Equip/Perm Improve	779.42
Total Capital Outlay	779.42

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Cash Basis

Scappoose Public Library

Profit & Loss

July 2025

	Jul 25
Salaries & related expenses	
Holiday Pay	453.60
Vacation Pay	476.00
Sick Pay	161.53
Children Technician	2,464.85
Catalog Technician	2,469.23
Head Librarian	5,708.95
Assistant Librarian	2,534.49
Clerk 1	1,878.03
Clerk 3	2,442.52
Pension plan contributions PERS	4,361.55
Payroll taxes, Employer Soc Sec	1,448.72
PR Taxes Employer St Acc Ins	439.16
Total Salaries & related expenses	24,838.63
Total Expense	47,055.10
Net Ordinary Income	-36,254.48
Net Income	-36,254.48

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Accrual Basis

Scappoose Public Library

Balance Sheet

As of July 31, 2025

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,044.53
INROADS CR UN CHECKING	15,780.75
OR State Treasury Banking Sys	289,139.56
Petty cash	202.00
Total Checking/Savings	320,166.84
Total Current Assets	320,166.84
TOTAL ASSETS	320,166.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	1,972.73
Total Accounts Payable	1,972.73
Credit Cards	
Credit Cards	
Amazon - Amex	1,390.23
Inroads CU Cr Card	553.88
Total Credit Cards	1,944.11
Total Credit Cards	1,944.11
Other Current Liabilities	
Payroll Liabilities	6,954.15
Total Other Current Liabilities	6,954.15
Total Current Liabilities	10,870.99
Total Liabilities	10,870.99
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	264,530.22
Net Income	-35,769.67
Total Equity	309,295.85
TOTAL LIABILITIES & EQUITY	320,166.84

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Cash Basis

Scappoose Public Library

Profit & Loss Budget vs. Actual

July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributed support				
Friends of Scappoose Library	0.00	500.00	-500.00	0.0%
Summer Reading Grant	0.00	4,500.00	-4,500.00	0.0%
Agency (government) grants	0.00	182.00	-182.00	0.0%
Library Grants	0.00	14,000.00	-14,000.00	0.0%
Previously Levied Taxes	901.99	6,000.00	-5,098.01	15.0%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	1,679.46	380,000.00	-378,320.54	0.4%
Total Contributed support	2,581.45	406,182.00	-403,600.55	0.6%
Earned revenues				
Donations	6,025.00	10,000.00	-3,975.00	60.3%
Interest Income St Helens Cr Un	0.64	3.74	-3.10	17.1%
Meeting Room Fees	0.00	5,000.00	-5,000.00	0.0%
Income, Library Fines & Fees	973.40	6,000.00	-5,026.60	16.2%
Interest- Bank of the West	0.00	0.00	0.00	0.0%
Interest OR State Treasury	1,220.13	12,000.00	-10,779.87	10.2%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Refunds & Reimbursements	0.00	0.00	0.00	0.0%
Total Earned revenues	8,219.17	33,503.74	-25,284.57	24.5%
Total Income	10,800.62	439,685.74	-428,885.12	2.5%
Gross Profit	10,800.62	439,685.74	-428,885.12	2.5%
Expense				
Reconciliation Discrepancies			0.00	0.0%
Dues & Subscription	1,315.00	1,500.00	-185.00	87.7%
Materials & Services				
Outdoor Festival				
Earth Day	0.00	0.00	0.00	0.0%
Professional Services	802.70	0.00	802.70	100.0%
Training	0.00	0.00	0.00	0.0%
Movies in the Park	3,472.86	0.00	3,472.86	100.0%
Advertising	0.00	0.00	0.00	0.0%
Postage & Shipping	216.96	1,400.00	-1,183.04	15.5%
Office Equipment and Expenses	0.00	0.00	0.00	0.0%
Bank Service Charges	167.46	1,500.00	-1,332.54	11.2%
Accounting fees	750.00	4,500.00	-3,750.00	16.7%
Audit	0.00	7,500.00	-7,500.00	0.0%
Books	10,938.62	41,850.00	-30,911.38	26.1%
Budget	456.75	560.00	-103.25	81.6%
Computer Expense	1,592.01	14,000.00	-12,407.99	11.4%
Election Fees	1,890.71	12,000.00	-10,109.29	15.8%
Insurance - non-employee	4.82	13,000.00	-12,995.18	0.0%
Landscape Maintenance	0.00	300.00	-300.00	0.0%
Legal fees	0.00	500.00	-500.00	0.0%

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

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
New Programs/Children's Program				
Adult Programs	2,720.34	0.00	2,720.34	100.0%
Summer Reading	479.52	5,500.00	-5,020.48	8.7%
New Programs/Children's Program - Other	133.98	25,000.00	-24,866.02	0.5%
Total New Programs/Children's Program	3,333.84	30,500.00	-27,166.16	10.9%
OCLC	0.00	2,300.00	-2,300.00	0.0%
Other expenses	0.00	0.00	0.00	0.0%
Periodicals	1,070.98	3,000.00	-1,929.02	35.7%
Rent	0.00	1.00	-1.00	0.0%
Service Contracts & Repair	173.97	12,000.00	-11,826.03	1.4%
Telephone & telecommunications	382.60	4,000.00	-3,617.40	9.6%
Utilities	1,081.36	15,900.00	-14,818.64	6.8%
Workshops, Staff development	0.00	1,000.00	-1,000.00	0.0%
Cleaning & Maintenance	1,389.49	2,000.00	-610.51	69.5%
Materials & Supplies	733.73		-5,766.27	11.3%
Materials & Supplies - Other	177.24	6,500.00		
Total Materials & Supplies	910.97	6,500.00	-5,589.03	14.0%
Materials & Services - Other	0.00	0.00	0.00	0.0%
Total Materials & Services	28,636.10	174,311.00	-145,674.90	16.4%
Capital Outlay				
Furniture/Equip/Perm Improve	779.42	1,000.00	-220.58	77.9%
Capital Outlay - Other	0.00	8,000.00	-8,000.00	0.0%
Total Capital Outlay	779.42	9,000.00	-8,220.58	8.7%
Contingency	0.00	50,000.00	-50,000.00	0.0%
Payroll Expenses	0.00	0.00	0.00	0.0%
Salaries & related expenses				
Intern	0.00	0.00	0.00	0.0%
Mileage Expense	0.00	0.00	0.00	0.0%
Holiday Pay	453.60	3,643.10	-3,189.50	12.5%
Vacation Pay	1,453.06	13,791.52	-12,338.46	10.5%
Sick Pay	503.15	7,855.69	-7,352.54	6.4%
Children Technician	5,208.93	34,000.00	-28,791.07	15.3%
Catalog Technician	5,156.93	31,500.00	-26,343.07	16.4%
Head Librarian	11,189.65	72,000.00	-60,810.35	15.5%
Assistant Librarian	5,463.42	33,500.00	-28,036.58	16.3%
Clerk 1	3,761.80	24,000.00	-20,238.20	15.7%
Clerk 2	0.00	16,850.00	-16,850.00	0.0%
Clerk 3	4,606.14	16,850.00	-12,243.86	27.3%
Employee benefits - Health Ins	0.00	50.00	-50.00	0.0%
Pension plan contributions PERS	9,017.44	58,000.00	-48,982.56	15.5%
Payroll taxes, Employer Soc Sec	2,945.61	24,000.00	-21,054.39	12.3%
PR Taxes Employer St Acc Ins	518.89	500.00	18.89	103.8%

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

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
PR Taxes Unemployment Ins	0.00	1,500.00	-1,500.00	0.0%
Extra Pay and Bonus	0.00	7,250.00	-7,250.00	0.0%
Total Salaries & related expenses	50,278.62	345,290.31	-295,011.69	14.6%
Total Expense	81,009.14	580,101.31	-499,092.17	14.0%
Net Ordinary Income	-70,208.52	-140,415.57	70,207.05	50.0%
Net Income	-70,208.52	-140,415.57	70,207.05	50.0%