

Jeffrey Weiss

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Scappoose Public Library Financial Reports

Jun-25

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Prepared by: Robin Wilson/Kim Horton

Scappoose Public Library

Profit & Loss

June 2025

	Jun 25
Ordinary Income/Expense	
Income	
Contributed support	
Summer Reading Grant	2,500.00
Previously Levied Taxes	542.77
Royalties	658.40
Property Taxes	8,617.44
Total Contributed support	12,318.61
Earned revenues	
Donations	650.00
Interest Income St Helens Cr Un	0.62
Meeting Room Fees	400.00
Income, Library Fines & Fees	632.17
Interest OR State Treasury	1,313.68
Total Earned revenues	2,996.47
Total Income	15,315.08
Gross Profit	15,315.08
Expense	
Materials & Services	
Outdoor Festival	400.00
Professional Services	187.00
Postage & Shipping	35.75
Bank Service Charges	101.89
Accounting fees	375.00
Books	4,301.60
Computer Expense	550.38
Insurance - non-employee	2.36
Landscape Maintenance	100.81
New Programs/Children's Program	
Adult Programs	1,664.50
Summer Reading	518.54
Total New Programs/Children's Program	2,183.04
Periodicals	247.41
Service Contracts & Repair	619.56
Telephone & telecommunications	362.88
Utilities	1,007.88
Cleaning & Maintenance	24.18
Materials & Supplies	
Supplies	391.06
Total Materials & Supplies	391.06
Total Materials & Services	10,890.80
Salaries & related expenses	
Holiday Pay	183.27
Vacation Pay	1,076.80
Sick Pay	315.06
Children Technician	2,696.77
Catalog Technician	2,385.08
Head Librarian	4,756.54
Assistant Librarian	2,233.26
Clerk 1	1,733.76
Clerk 3	2,945.52
Pension plan contributions PERS	3,119.82

Scappoose Public Library
Profit & Loss
June 2025

	Jun 25
Payroll taxes, Employer Soc Sec	1,428.48
PR Taxes Employer St Acc Ins	75.76
Total Salaries & related expenses	22,950.12
Total Expense	33,840.92
Net Ordinary Income	-18,525.84
Net Income	-18,525.84

Scappoose Public Library
Balance Sheet
As of June 30, 2025

	Jun 30, 25
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,044.53
INROADS CR UN CHECKING	6,651.96
OR State Treasury Banking Sys	330,338.08
Petty cash	202.00
Total Checking/Savings	352,236.57
Total Current Assets	352,236.57
TOTAL ASSETS	352,236.57
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	-325.00
Total Accounts Payable	-325.00
Credit Cards	
Credit Cards	
Amazon - Amex	311.18
Inroads CU Cr Card	431.09
Total Credit Cards	742.27
Total Credit Cards	742.27
Other Current Liabilities	
Direct Deposit Liabilities	0.43
Payroll Liabilities	4,295.17
Total Other Current Liabilities	4,295.60
Total Current Liabilities	4,712.87
Total Liabilities	4,712.87
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	194,603.64
Net Income	72,384.76
Total Equity	347,523.70
TOTAL LIABILITIES & EQUITY	352,236.57

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Cash Basis

Scappoose Public Library

Profit & Loss Budget vs. Actual

July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributed support				
Friends of Scappoose Library	500.00	0.00	500.00	100.0%
Summer Reading Grant	4,666.00	4,500.00	166.00	103.7%
Agency (government) grants	182.00			
Library Grants	4,663.99	14,000.00	-9,330.01	33.4%
Previously Levied Taxes	19,399.90	6,000.00	13,399.90	323.3%
Royalties	658.40	1,000.00	-341.60	65.8%
Property Taxes	424,289.99	365,000.00	59,289.99	116.2%
Total Contributed support	454,366.28	390,500.00	63,866.28	116.4%
Earned revenues				
Donations				
Interest Income St Helens Cr Un	20,272.10	20,000.00	272.10	101.4%
Meeting Room Fees	3.74	9,000.00	-8,996.26	0.0%
Income, Library Fines & Fees	6,200.00	6,000.00	200.00	103.3%
Interest- Bank of the West	6,676.34	5,000.00	1,676.34	133.5%
Interest OR State Treasury	3.80	0.00	3.80	100.0%
Miscellaneous revenue	19,885.15	0.00	19,885.15	100.0%
Refunds & Reimbursements	0.00	500.00	-500.00	0.0%
Refunds & Reimbursements	46.16			
Total Earned revenues	53,087.29	40,500.00	12,587.29	131.1%
Total Income	507,453.57	431,000.00	76,453.57	117.7%
Gross Profit	507,453.57	431,000.00	76,453.57	117.7%
Expense				
Reconciliation Discrepancies				
Dues & Subscription	0.00			
Materials & Services	554.00	1,500.00	-946.00	36.9%
Outdoor Festival				
Earth Day	5,444.00			
Professional Services	3,639.63			
Training	3,401.99			
Movies in the Park	746.96	0.00	746.96	100.0%
Advertising	6,669.76	0.00	6,669.76	100.0%
Postage & Shipping	101.00			
Office Equipment and Expenses	1,271.86	1,500.00	-228.14	84.8%
Bank Service Charges	32.80	0.00	32.80	100.0%
Accounting fees	1,214.62	0.00	1,214.62	100.0%
Audit	4,500.00	6,000.00	-1,500.00	75.0%
Books	7,354.00	7,500.00	-146.00	98.1%
Budget	36,419.83	41,850.00	-5,430.17	87.0%
Computer Expense	379.90	300.00	79.90	126.6%
Election Fees	13,092.73	16,000.00	-2,907.27	81.8%
Insurance - non-employee	0.00	3,000.00	-3,000.00	0.0%
Landscape Maintenance	11,129.92	11,500.00	-370.08	96.8%
Legal fees	1,079.72	950.00	129.72	113.7%
	0.00	600.00	-600.00	0.0%

Scappoose Public Library

Profit & Loss Budget vs. Actual

July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
New Programs/Children's Program				
Adult Programs	6,609.13	0.00	6,609.13	100.0%
Youth Programs	0.00	0.00	0.00	0.0%
Summer Reading	4,299.65	5,000.00	-700.35	86.0%
New Programs/Children's Program - Other	657.11	26,300.00	-25,642.89	2.5%
Total New Programs/Children's Program	11,565.89	31,300.00	-19,734.11	37.0%
Other Programs				
OCCLC	2,163.39	2,200.00	-36.61	98.3%
Other expenses	25.00	2,500.00	637.89	125.5%
Periodicals	3,137.89	1.00	-1.00	0.0%
Rent	0.00	14,000.00	-4,387.77	68.7%
Service Contracts & Repair	9,612.23	4,000.00	321.84	108.0%
Telephone & telecommunications	4,321.84	15,900.00	-683.04	95.7%
Utilities	15,216.96	1,000.00	-1,000.00	0.0%
Workshops, Staff development	0.00	3,000.00	-2,198.19	26.7%
Cleaning & Maintenance	801.81	0.00	5,167.50	100.0%
Materials & Supplies	5,167.50	7,500.00	-7,500.00	0.0%
Supplies	0.00	7,500.00	-7,500.00	0.0%
Materials & Supplies - Other	5,167.50	7,500.00	-2,332.50	68.9%
Total Materials & Supplies	5,167.50	7,500.00	-2,332.50	68.9%
Materials & Services - Other	3.90	170,601.00	-22,105.87	87.0%
Total Materials & Services	148,495.13	170,601.00	-22,105.87	87.0%
Capital Outlay	1,053.30	4,000.00	-2,946.70	26.3%
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	51.25	0.00	51.25	100.0%
Salaries & related expenses				
Intern	1,862.51	0.00	3,643.10	100.0%
Mileage Expense	194.04	0.00	13,791.52	100.0%
Holiday Pay	3,643.10	0.00	7,855.69	100.0%
Vacation Pay	13,791.52	0.00	-5,431.66	83.3%
Sick Pay	7,855.69	32,500.00	-5,240.66	83.9%
Children Technician	27,068.34	32,500.00	-4,862.35	93.1%
Catalog Technician	27,259.34	70,000.00	-5,789.92	82.7%
Head Librarian	65,137.65	33,500.00	-1,499.86	92.9%
Assistant Librarian	27,710.08	21,000.00	-15,254.15	21.8%
Clerk 1	19,500.14	16,000.00	8,473.05	153.0%
Clerk 2	4,245.85	50.00	-50.00	0.0%
Clerk 3	24,473.05	46,350.00	-7,883.19	83.0%
Employee benefits - Health Ins	0.00	21,000.00	1,401.70	106.7%
Pension plan contributions PERS	38,466.81	2,000.00	-694.69	65.3%
Payroll taxes, Employer Soc Sec	22,401.70			
PR Taxes Employer St Acc Ins	1,305.31			

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

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
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	284,915.13	300,000.00	-15,084.87	95.0%
Total Expense	435,068.81	520,101.00	-85,032.19	83.7%
Net Ordinary Income	72,384.76	-89,101.00	161,485.76	-81.2%
Net Income	72,384.76	-89,101.00	161,485.76	-81.2%