

Scappose Public Library
Financial Reports

Mar-25

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Scappoose Public Library

Profit & Loss

March 2025

	Mar 25
Ordinary Income/Expense	
Income	
Contributed support	
Library Grants	2,500.00
Previously Levied Taxes	363.42
Property Taxes	5,574.11
Total Contributed support	8,437.53
Earned revenues	
Interest Income St Helens Cr Un	0.64
Meeting Room Fees	350.00
Income, Library Fines & Fees	863.40
Interest OR State Treasury	1,646.95
Total Earned revenues	2,860.99
Total Income	11,298.52
Gross Profit	11,298.52
Expense	
Materials & Services	
Earth Day	58.00
Training	210.00
Postage & Shipping	64.97
Bank Service Charges	179.60
Accounting fees	750.00
Books	3,094.14
Computer Expense	716.20
Insurance - non-employee	2.36
New Programs/Children's Program	
Adult Programs	205.08
Summer Reading	330.00
New Programs/Children's Program - Other	54.00
Total New Programs/Children's Program	589.08
Periodicals	272.92
Service Contracts & Repair	3,754.33
Telephone & telecommunications	363.15
Utilities	1,523.27
Cleaning & Maintenance	93.04
Materials & Supplies	
Supplies	1,179.12
Total Materials & Supplies	1,179.12
Total Materials & Services	12,850.18
Salaries & related expenses	
Holiday Pay	0.00
Vacation Pay	1,092.98
Sick Pay	298.58
Children Technician	2,283.61
Catalog Technician	1,172.63
Head Librarian	5,833.34
Assistant Librarian	2,551.60
Clerk 1	1,476.41
Clerk 3	2,936.31
Pension plan contributions PERS	2,768.74

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04/16/25

Cash Basis

Scappoose Public Library

Profit & Loss

March 2025

	Mar 25
Payroll taxes, Employer Soc Sec	1,375.16
PR Taxes Employer St Acc Ins	73.13
Total Salaries & related expenses	21,862.49
Total Expense	34,712.67
Net Ordinary Income	-23,414.15
Net Income	-23,414.15

Scappoose Public Library
Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,042.65
INROADS CR UN CHECKING	11,864.84
OR State Treasury Banking Sys	402,153.97
Petty cash	202.00
Total Checking/Savings	429,263.46
Total Current Assets	429,263.46
TOTAL ASSETS	429,263.46
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon - Amex	226.13
Inroads CU Cr Card	394.37
Total Credit Cards	620.50
Total Credit Cards	620.50
Other Current Liabilities	
Direct Deposit Liabilities	0.43
Payroll Liabilities	12,771.85
Total Other Current Liabilities	12,772.28
Total Current Liabilities	13,392.78
Total Liabilities	13,392.78
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	194,603.64
Net Income	140,731.74
Total Equity	415,870.68
TOTAL LIABILITIES & EQUITY	429,263.46

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04/16/25

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	0.00	0.00	0.00	0.0%
Summer Reading Grant	2,166.00	4,500.00	-2,334.00	48.1%
Library Grants	4,669.99	14,000.00	-9,330.01	33.4%
Previously Levied Taxes	6,235.65	6,000.00	235.65	103.9%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	412,599.80	365,000.00	47,599.80	113.0%
Total Contributed support	425,671.44	390,500.00	35,171.44	109.0%
Earned revenues				
Donations	12,361.60	20,000.00	-7,638.40	61.8%
Interest Income St Helens Cr Un	1.86	9,000.00	-8,998.14	0.0%
Meeting Room Fees	5,335.00	6,000.00	-665.00	88.9%
Income, Library Fines & Fees	5,031.16	5,000.00	31.16	100.6%
Interest- Bank of the West	3.80	0.00	3.80	100.0%
Interest OR State Treasury	15,713.38	0.00	15,713.38	100.0%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Refunds & Reimbursements	46.16			
Total Earned revenues	38,492.96	40,500.00	-2,007.04	95.0%
Total Income	464,164.40	431,000.00	33,164.40	107.7%
Gross Profit	464,164.40	431,000.00	33,164.40	107.7%
Expense				
Dues & Subscription	554.00	1,500.00	-946.00	36.9%
Materials & Services				
Earth Day	864.66			
Professional Services	2,755.29			
Training	329.00	0.00	329.00	100.0%
Movies in the Park	6,669.76	0.00	6,669.76	100.0%
Advertising	101.00			
Postage & Shipping	1,119.29	1,500.00	-380.71	74.6%
Office Equipment and Expenses	32.80	0.00	32.80	100.0%
Bank Service Charges	1,001.32	0.00	1,001.32	100.0%
Accounting fees	3,375.00	6,000.00	-2,625.00	56.3%
Audit	4,554.00	7,500.00	-2,946.00	60.7%
Books	28,064.55	41,850.00	-13,785.45	67.1%
Budget	319.90	300.00	19.90	106.6%
Computer Expense	11,177.42	16,000.00	-4,822.58	69.9%
Election Fees	0.00	3,000.00	-3,000.00	0.0%
Insurance - non-employee	11,125.30	11,500.00	-374.70	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	3,113.54	0.00	3,113.54	100.0%
Youth Programs	0.00	0.00	0.00	0.0%
Summer Reading	1,587.64	5,000.00	-3,412.36	31.8%
New Programs/Children's Program - Other	657.11	26,300.00	-25,642.89	2.5%
Total New Programs/Children's Program	5,358.29	31,300.00	-25,941.71	17.1%

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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
OCLC	2,163.39	2,200.00	-36.61	98.3%
Other expenses	25.00			
Periodicals	2,740.53	2,500.00	240.53	109.6%
Rent	0.00	1.00	-1.00	0.0%
Service Contracts & Repair	7,638.73	14,000.00	-6,361.27	54.6%
Telephone & telecommunications	3,233.20	4,000.00	-766.80	80.8%
Utilities	11,680.26	15,900.00	-4,219.74	73.5%
Workshops, Staff development	0.00	1,000.00	-1,000.00	0.0%
Cleaning & Maintenance	635.00	3,000.00	-2,365.00	21.2%
Materials & Supplies				
Supplies	4,084.48	0.00	4,084.48	100.0%
Materials & Supplies - Other	0.00	7,500.00	-7,500.00	0.0%
Total Materials & Supplies	4,084.48	7,500.00	-3,415.52	54.5%
Materials & Services - Other	3.90			
Total Materials & Services	109,802.07	170,601.00	-60,798.93	64.4%
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	0.00	0.00	0.00	0.0%
Salaries & related expenses				
Intern	1,862.51			
Holiday Pay	3,459.83	0.00	3,459.83	100.0%
Vacation Pay	12,353.53	0.00	12,353.53	100.0%
Sick Pay	6,965.73	0.00	6,965.73	100.0%
Children Technician	21,919.09	32,500.00	-10,580.91	67.4%
Catalog Technician	22,458.20	32,500.00	-10,041.80	69.1%
Head Librarian	54,547.77	70,000.00	-15,452.23	77.9%
Assistant Librarian	22,974.19	33,500.00	-10,525.81	68.6%
Clerk 1	15,703.02	21,000.00	-5,296.98	74.8%
Clerk 2	4,245.85	19,500.00	-15,254.15	21.8%
Clerk 3	18,699.30	16,000.00	2,699.30	116.9%
Employee benefits - Health Ins	0.00	50.00	-50.00	0.0%
Pension plan contributions PERS	31,592.98	46,350.00	-14,757.02	68.2%
Payroll taxes, Employer Soc Sec	19,489.35	21,000.00	-1,510.65	92.8%
PR Taxes Employer St Acc Ins	1,150.79	2,000.00	-849.21	57.5%
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	237,422.14	300,000.00	-62,577.86	79.1%
Total Expense	348,831.51	520,101.00	-171,269.49	67.1%
Net Ordinary Income	115,332.89	-89,101.00	204,433.89	-129.4%
Net Income	115,332.89	-89,101.00	204,433.89	-129.4%