Jeffrey Weiss

Digitally signed by Jeffrey Weiss
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Scappoose Public Library
Financial Reports

May-25

Prepared by: Robin Wilson/Kim Horton

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06/20/25
Cash Basis

Scappoose Public Library
Profit & Loss
May 2025

		May 25
Ordinary Income/Expense		
Income		
Contributed support		
Previously Levied Taxes		12,046.97
Property Taxes		1,401.08
Total Contributed support		13,448.05
Earned revenues		
Donations		1,610.50
Interest Income St Helens Cr Un		0.64
Meeting Room Fees		245.00
Income, Library Fines & Fees		209.58
Interest OR State Treasury		1,397.18
Total Earned revenues		3,462.90
Total Income		16,910.95
Gross Profit		16,910.95
Expense		
Materials & Services		
Outdoor Festival		5,044.00
Earth Day		1,200.00
Professional Services		372.25
Postage & Shipping		87.62
Office Equipment and Expenses		303.99
Bank Service Charges		97.56
Accounting fees		375.00
Books		1,704.03
Computer Expense		535.76
Insurance - non-employee		2.36
Landscape Maintenance		228.91
New Programs/Children's Program		
Adult Programs	1,831.09	
Summer Reading	898.47	
Total New Programs/Children's Program		2,729.56
Periodicals		149.95
Service Contracts & Repair		173.97
Telephone & telecommunications		362.88
Utilities		1,138.98
Cleaning & Maintenance		135.13
Materials & Supplies		
Supplies	385.55	
Total Materials & Supplies		385.55
Total Materials & Services		15,027.50
Payroll Expenses		51.25
Salaries & related expenses		
Mileage Expense		194.04
Holiday Pay		0.00
Vacation Pay		361.19
Sick Pay		574.90
Children Technician		2,452.48
Catalog Technician		2,416.06
Head Librarian		5,833.34
Assistant Librarian		2,502.63
Clerk 1		2,063.36
Clerk 3		2,828.23
Pension plan contributions PERS		3,754.01

Scappoose Public Library
Profit & Loss
May 2025

	May 25
Payroll taxes, Employer Soc Sec	1,483.87
PR Taxes Employer St Acc Ins	78.76
Total Salaries & related expenses	24,542.87
Total Expense	39,621.62
Net Ordinary Income	-22,710.67
Net Income	**-22,710.67**

Scappoose Public Library
Balance Sheet
As of May 31, 2025

		May 31, 25
ASSETS		
Current Assets		
Checking/Savings		
INROADS SAVINGS		15,043.91
INROADS CR UN CHECKING		12,078.76
OR State Treasury Banking Sys		344,205.94
Petty cash		202.00
Total Checking/Savings		371,530.61
Total Current Assets		371,530.61
TOTAL ASSETS		**371,530.61**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts payable		-1,706.16
Total Accounts Payable		-1,706.16
Credit Cards		
Credit Cards		
Amazon - Amex	1,400.67	
Inroads CU Cr Card	1,481.01	
Total Credit Cards		2,881.68
Total Credit Cards		2,881.68
Other Current Liabilities		
Direct Deposit Liabilities		0.43
Payroll Liabilities		4,579.13
Total Other Current Liabilities		4,579.56
Total Current Liabilities		5,755.08
Total Liabilities		5,755.08
Equity		
Opening Bal Equity		80,535.30
Unrestrict (retained earnings)		194,603.64
Net Income		90,636.59
Total Equity		365,775.53
TOTAL LIABILITIES & EQUITY		**371,530.61**

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06/20/25
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	500.00	0.00	500.00	100.0%
Summer Reading Grant	2,166.00	4,500.00	-2,334.00	48.1%
Agency (government) grants	182.00			
Library Grants	4,669.99	14,000.00	-9,330.01	33.4%
Previously Levied Taxes	18,857.13	6,000.00	12,857.13	314.3%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	415,672.55	365,000.00	50,672.55	113.9%
Total Contributed support	442,047.67	390,500.00	51,547.67	113.2%
Earned revenues				
Donations	19,622.10	20,000.00	-377.90	98.1%
Interest Income St Helens Cr Un	3.12	9,000.00	-8,996.88	0.0%
Meeting Room Fees	5,800.00	6,000.00	-200.00	96.7%
Income, Library Fines & Fees	6,044.17	5,000.00	1,044.17	120.9%
Interest- Bank of the West	3.80	0.00	3.80	100.0%
Interest OR State Treasury	18,571.47	0.00	18,571.47	100.0%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Refunds & Reimbursements	46.16			
Total Earned revenues	50,090.82	40,500.00	9,590.82	123.7%
Total Income	492,138.49	431,000.00	61,138.49	114.2%
Gross Profit	492,138.49	431,000.00	61,138.49	114.2%
Expense				
Reconciliation Discrepancies	0.00			
Dues & Subscription	554.00	1,500.00	-946.00	36.9%
Materials & Services				
Outdoor Festival	5,044.00			
Earth Day	3,639.63			
Professional Services	3,401.99			
Training	746.96	0.00	746.96	100.0%
Movies in the Park	6,669.76	0.00	6,669.76	100.0%
Advertising	101.00			
Postage & Shipping	1,267.46	1,500.00	-232.54	84.5%
Office Equipment and Expenses	336.79	0.00	336.79	100.0%
Bank Service Charges	1,192.73	0.00	1,192.73	100.0%
Accounting fees	4,125.00	6,000.00	-1,875.00	68.8%
Audit	7,354.00	7,500.00	-146.00	98.1%
Books	32,237.54	41,850.00	-9,612.46	77.0%
Budget	379.90	300.00	79.90	126.6%
Computer Expense	12,542.35	16,000.00	-3,457.65	78.4%
Election Fees	0.00	3,000.00	-3,000.00	0.0%
Insurance - non-employee	11,130.02	11,500.00	-369.98	96.8%
Landscape Maintenance	1,079.72	950.00	129.72	113.7%
Legal fees	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	4,944.63	0.00	4,944.63	100.0%
Youth Programs	0.00	0.00	0.00	0.0%
Summer Reading	3,892.15	5,000.00	-1,107.85	77.8%
New Programs/Children's Program - Other	657.11	26,300.00	-25,642.89	2.5%
Total New Programs/Children's Program	9,493.89	31,300.00	-21,806.11	30.3%
OCLC	2,163.39	2,200.00	-36.61	98.3%
Other expenses	25.00			
Periodicals	3,189.39	2,500.00	689.39	127.6%
Rent	0.00	1.00	-1.00	0.0%
Service Contracts & Repair	8,992.67	14,000.00	-5,007.33	64.2%
Telephone & telecommunications	3,958.96	4,000.00	-41.04	99.0%
Utilities	14,209.08	15,900.00	-1,690.92	89.4%
Workshops, Staff development	0.00	1,000.00	-1,000.00	0.0%
Cleaning & Maintenance	777.63	3,000.00	-2,222.37	25.9%
Materials & Supplies				
Supplies	4,770.25	0.00	4,770.25	100.0%
Materials & Supplies - Other	0.00	7,500.00	-7,500.00	0.0%
Total Materials & Supplies	4,770.25	7,500.00	-2,729.75	63.6%
Materials & Services - Other	3.90			
Total Materials & Services	138,833.01	170,601.00	-31,767.99	81.4%
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	51.25	0.00	51.25	100.0%
Salaries & related expenses				
Intern	1,862.51			
Mileage Expense	194.04			
Holiday Pay	3,643.10	0.00	3,643.10	100.0%
Vacation Pay	13,791.52	0.00	13,791.52	100.0%
Sick Pay	7,855.69	0.00	7,855.69	100.0%
Children Technician	27,068.34	32,500.00	-5,431.66	83.3%
Catalog Technician	27,259.34	32,500.00	-5,240.66	83.9%
Head Librarian	65,137.65	70,000.00	-4,862.35	93.1%
Assistant Librarian	27,710.08	33,500.00	-5,789.92	82.7%
Clerk 1	19,500.14	21,000.00	-1,499.86	92.9%
Clerk 2	4,245.85	19,500.00	-15,254.15	21.8%
Clerk 3	24,473.05	16,000.00	8,473.05	153.0%
Employee benefits - Health Ins	0.00	50.00	-50.00	0.0%
Pension plan contributions PERS	38,466.81	46,350.00	-7,883.19	83.0%
Payroll taxes, Employer Soc Sec	22,401.70	21,000.00	1,401.70	106.7%
PR Taxes Employer St Acc Ins	1,305.31	2,000.00	-694.69	65.3%

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	425,406.69	520,101.00	-94,694.31	81.8%
Net Ordinary Income	66,731.80	-89,101.00	155,832.80	-74.9%
Net Income	**66,731.80**	**-89,101.00**	**155,832.80**	**-74.9%**