

APPROVED JEFF WEISS

12/18/2025

Scappose Public Library
Financial Reports

Nov-25

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Scappoose Public Library

Profit & Loss

November 2025

	Nov 25
Ordinary Income/Expense	
Income	
Contributed support	
Previously Levied Taxes	1,636.63
Property Taxes	286,996.55
Total Contributed support	288,633.18
Earned revenues	
Donations	1,000.00
Interest Income St Helens Cr Un	0.62
Meeting Room Fees	430.00
Income, Library Fines & Fees	720.64
Interest OR State Treasury	1,027.24
Total Earned revenues	3,178.50
Total Income	291,811.68
Gross Profit	291,811.68
Expense	
Materials & Services	
Children's Program	85.61
Professional Services	219.00
Postage & Shipping	28.57
Bank Service Charges	106.09
Accounting fees	375.00
Books	2,654.58
Computer Expense	9,902.94
Insurance - non-employee	2.36
Legal fees	173.00
New Programs/Children's Program	
Adult Programs	0.87
Total New Programs/Children's Program	0.87
Periodicals	447.80
Service Contracts & Repair	293.77
Telephone & telecommunications	383.29
Utilities	1,231.87
Cleaning & Maintenance	715.08
Materials & Supplies	
Supplies	253.97
Total Materials & Supplies	253.97
Total Materials & Services	16,873.80
Capital Outlay	
Furniture/Equip/Perm Improve	44.99
Total Capital Outlay	44.99
Salaries & related expenses	
Holiday Pay	485.46
Vacation Pay	334.09
Sick Pay	1,027.61
Children Technician	2,613.17
Catalog Technician	2,404.05
Head Librarian	5,532.63
Assistant Librarian	2,681.85
Clerk 1	1,878.17
Clerk 3	2,713.10
Pension plan contributions PERS	4,640.03

Scappoose Public Library
Profit & Loss
November 2025

	Nov 25
Payroll taxes, Employer Soc Sec	1,527.05
PR Taxes Employer St Acc Ins	84.61
Total Salaries & related expenses	25,921.82
Total Expense	42,840.61
Net Ordinary Income	248,971.07
Net Income	248,971.07

Scappoose Public Library
Balance Sheet
As of November 30, 2025

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,047.69
INROADS CR UN CHECKING	10,058.99
OR State Treasury Banking Sys	450,936.31
Petty cash	150.00
Total Checking/Savings	476,192.99
Total Current Assets	476,192.99
TOTAL ASSETS	476,192.99
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon - Amex	637.62
Inroads CU Cr Card	6.05
Total Credit Cards	643.67
Total Credit Cards	643.67
Other Current Liabilities	
Payroll Liabilities	3,814.37
Total Other Current Liabilities	3,814.37
Total Current Liabilities	4,458.04
Total Liabilities	4,458.04
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	272,550.70
Net Income	118,648.95
Total Equity	471,734.95
TOTAL LIABILITIES & EQUITY	476,192.99

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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	6,800.61	6,000.00	800.61	113.3%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	288,695.23	380,000.00	-91,304.77	76.0%
Total Contributed support	295,495.84	406,182.00	-110,686.16	72.7%
Earned revenues				
Donations	7,125.00	10,000.00	-2,875.00	71.3%
Interest Income St Helens Cr Un	3.16	3.74	-0.58	84.5%
Meeting Room Fees	1,480.00	5,000.00	-3,520.00	29.6%
Income, Library Fines & Fees	4,099.65	6,000.00	-1,900.35	68.3%
Interest- Bank of the West	0.00	0.00	0.00	0.0%
Interest OR State Treasury	5,103.04	12,000.00	-6,896.96	42.5%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Refunds & Reimbursements	59.94	0.00	59.94	100.0%
Total Earned revenues	17,870.79	33,503.74	-15,632.95	53.3%
Total Income	313,366.63	439,685.74	-126,319.11	71.3%
Gross Profit	313,366.63	439,685.74	-126,319.11	71.3%
Expense				
Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Dues & Subscription	1,746.00	1,500.00	246.00	116.4%
Materials & Services				
Children's Program	281.96			
Janitorial	670.00			
Outdoor Festival	0.00	0.00	0.00	0.0%
Earth Day	0.00	0.00	0.00	0.0%
Professional Services	1,859.65	0.00	1,859.65	100.0%
Training	0.00	0.00	0.00	0.0%
Movies in the Park	3,131.80	0.00	3,131.80	100.0%
Advertising	0.00	0.00	0.00	0.0%
Postage & Shipping	942.01	1,400.00	-457.99	67.3%
Office Equipment and Expenses	434.76	0.00	434.76	100.0%
Bank Service Charges	580.81	1,500.00	-919.19	38.7%
Accounting fees	2,250.00	4,500.00	-2,250.00	50.0%
Audit	4,710.50	7,500.00	-2,789.50	62.8%
Books	18,274.21	41,850.00	-23,575.79	43.7%
Budget	456.75	560.00	-103.25	81.6%
Computer Expense	14,231.35	14,000.00	231.35	101.7%
Election Fees	1,890.71	12,000.00	-10,109.29	15.8%
Insurance - non-employee	14.16	13,000.00	-12,985.84	0.1%
Landscape Maintenance	0.00	300.00	-300.00	0.0%
Legal fees	173.00	500.00	-327.00	34.6%

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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
New Programs/Children's Program				
Adult Programs	4,300.75	0.00	4,300.75	100.0%
Summer Reading	870.21	5,500.00	-4,629.79	15.8%
New Programs/Children's Program - Other	166.87	25,000.00	-24,833.13	0.7%
Total New Programs/Children's Program	5,337.83	30,500.00	-25,162.17	17.5%
OCLC	0.00	2,300.00	-2,300.00	0.0%
Other expenses	0.00	0.00	0.00	0.0%
Periodicals	2,058.69	3,000.00	-941.31	68.6%
Rent	0.00	1.00	-1.00	0.0%
Service Contracts & Repair	1,570.24	12,000.00	-10,429.76	13.1%
Telephone & telecommunications	1,914.70	4,000.00	-2,085.30	47.9%
Utilities	6,227.15	15,900.00	-9,672.85	39.2%
Workshops, Staff development	0.00	1,000.00	-1,000.00	0.0%
Cleaning & Maintenance	3,555.21	10,000.00	-6,444.79	35.6%
Materials & Supplies				
Supplies	2,381.05	6,500.00	-4,118.95	36.6%
Materials & Supplies - Other	177.24			
Total Materials & Supplies	2,558.29	6,500.00	-3,941.71	39.4%
Materials & Services - Other	267.94	0.00	267.94	100.0%
Total Materials & Services	73,391.72	182,311.00	-108,919.28	40.3%
Capital Outlay				
Furniture/Equip/Perm Improve	824.41	1,000.00	-175.59	82.4%
Capital Outlay - Other	0.00	8,000.00	-8,000.00	0.0%
Total Capital Outlay	824.41	9,000.00	-8,175.59	9.2%
Contingency	0.00	50,000.00	-50,000.00	0.0%
Payroll Expenses	-46.80	0.00	-46.80	100.0%
Salaries & related expenses				
Intern	0.00	0.00	0.00	0.0%
Mileage Expense	0.00	0.00	0.00	0.0%
Holiday Pay	2,609.37	3,643.10	-1,033.73	71.6%
Vacation Pay	7,356.92	13,791.52	-6,434.60	53.3%
Sick Pay	2,623.21	7,855.69	-5,232.48	33.4%
Children Technician	15,178.24	34,000.00	-18,821.76	44.6%
Catalog Technician	14,703.38	31,500.00	-16,796.62	46.7%
Head Librarian	30,983.32	72,000.00	-41,016.68	43.0%
Assistant Librarian	14,976.01	33,500.00	-18,523.99	44.7%
Clerk 1	10,505.24	24,000.00	-13,494.76	43.8%
Clerk 2	0.00	16,850.00	-16,850.00	0.0%
Clerk 3	13,254.46	16,850.00	-3,595.54	78.7%
Employee benefits - Health Ins	0.00	50.00	-50.00	0.0%
Pension plan contributions PERS	30,522.51	58,000.00	-27,477.49	52.6%
Payroll taxes, Employer Soc Sec	8,516.82	24,000.00	-15,483.18	35.5%
PR Taxes Employer St Acc Ins	802.06	500.00	302.06	160.4%

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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
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	152,031.54	345,290.31	-193,258.77	44.0%
Total Expense	227,946.87	588,101.31	-360,154.44	38.8%
Net Ordinary Income	85,419.76	-148,415.57	233,835.33	-57.6%
Net Income	85,419.76	-148,415.57	233,835.33	-57.6%