

APPROVED JEFF WEISS  
12/18/2025

Scappoose Public Library  
Financial Reports

Nov-25

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		Inroads Credit Union Checking		
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		Inroads Credit Union Credit Card		
		Amazon - Amex Credit Card		

Prepared by: Robin Wilson/Kim Horton

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Cash Basis

**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

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Cash Basis

**Scappoose Public Library**  
**Profit & Loss**  
**November 2025**

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

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Cash Basis

**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
	<hr/>
Total Checking/Savings	476,192.99
Total Current Assets	<hr/> 476,192.99
<b>TOTAL ASSETS</b>	<b><hr/>476,192.99</b>

**LIABILITIES & EQUITY**

Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Amazon - Amex	637.62
Inroads CU Cr Card	6.05
	<hr/>
Total Credit Cards	643.67
Total Credit Cards	<hr/> 643.67
Other Current Liabilities	
Payroll Liabilities	<hr/> 3,814.37
Total Other Current Liabilities	<hr/> 3,814.37
Total Current Liabilities	<hr/> 4,458.04
Total Liabilities	<hr/> 4,458.04
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	272,550.70
Net Income	118,648.95
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Total Equity	471,734.95
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><hr/>476,192.99</b>

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

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Contributed support</b>				
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%
<b>Total Contributed support</b>	<b>295,495.84</b>	<b>406,182.00</b>	<b>-110,686.16</b>	<b>72.7%</b>
<b>Earned revenues</b>				
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%
<b>Total Earned revenues</b>	<b>17,870.79</b>	<b>33,503.74</b>	<b>-15,632.95</b>	<b>53.3%</b>
<b>Total Income</b>	<b>313,366.63</b>	<b>439,685.74</b>	<b>-126,319.11</b>	<b>71.3%</b>
<b>Gross Profit</b>	<b>313,366.63</b>	<b>439,685.74</b>	<b>-126,319.11</b>	<b>71.3%</b>
<b>Expense</b>				
<b>Reconciliation Discrepancies</b>	0.00	0.00	0.00	0.0%
<b>Dues &amp; Subscription</b>	1,746.00	1,500.00	246.00	116.4%
<b>Materials &amp; Services</b>				
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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**Scappoose Public Library**  
**Profit & Loss Budget vs. Actual**  
**July 2025 through June 2026**

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
<b>New Programs/Children's Program</b>				
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%
<b>Total New Programs/Children's Program</b>	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			
<b>Total Materials &amp; Supplies</b>	2,558.29	6,500.00	-3,941.71	39.4%
Materials & Services - Other	267.94	0.00	267.94	100.0%
<b>Total Materials &amp; Services</b>	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%
<b>Total Capital Outlay</b>	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%
<b>Total Salaries &amp; related expenses</b>	<b>152,031.54</b>	<b>345,290.31</b>	<b>-193,258.77</b>	<b>44.0%</b>
<b>Total Expense</b>	<b>227,946.87</b>	<b>588,101.31</b>	<b>-360,154.44</b>	<b>38.8%</b>
<b>Net Ordinary Income</b>	<b>85,419.76</b>	<b>-148,415.57</b>	<b>233,835.33</b>	<b>-57.6%</b>
<b>Net Income</b>	<b>85,419.76</b>	<b>-148,415.57</b>	<b>233,835.33</b>	<b>-57.6%</b>