APPROVED JEFF WEISS
11/20/2025

Scappose Public Library
Financial Reports

Oct-25

Prepared by: Robin Wilson/Kim Horton

Scappoose Public Library
Profit & Loss
October 2025

		Oct 25
Ordinary Income/Expense		
Income		
Contributed support		
Previously Levied Taxes		768.81
Total Contributed support		768.81
Earned revenues		
Donations		100.00
Interest Income St Helens Cr Un		0.64
Meeting Room Fees		600.00
Income, Library Fines & Fees		295.45
Interest OR State Treasury		827.05
Refunds & Reimbursements		591.94
Total Earned revenues		2,415.08
Total Income		3,183.89
Gross Profit		3,183.89
Expense		
Materials & Services		
Children's Program		42.53
Janitorial		670.00
Professional Services		463.95
Movies in the Park		500.00
Postage & Shipping		137.97
Office Equipment and Expenses		434.76
Bank Service Charges		94.37
Accounting fees		375.00
Audit		260.50
Books		2,123.61
Computer Expense		399.18
Insurance - non-employee		2.36
New Programs/Children's Program		
Adult Programs	138.03	
Total New Programs/Children's Program		138.03
Periodicals		97.99
Service Contracts & Repair		308.97
Telephone & telecommunications		383.29
Utilities		1,209.38
Materials & Supplies		
Supplies	338.45	
Total Materials & Supplies		338.45
Total Materials & Services		7,980.34
Payroll Expenses		-46.80
Salaries & related expenses		
Holiday Pay		0.00
Vacation Pay		2,331.49
Sick Pay		134.88
Children Technician		2,708.83
Catalog Technician		2,515.65
Head Librarian		3,784.32
Assistant Librarian		2,851.72
Clerk 1		1,888.51
Clerk 3		1,483.91
Pension plan contributions PERS		4,254.97

Scappoose Public Library
Profit & Loss
October 2025

	Oct 25
Payroll taxes, Employer Soc Sec	1,374.33
PR Taxes Employer St Acc Ins	73.77
Total Salaries & related expenses	23,402.38
Total Expense	31,335.92
Net Ordinary Income	-28,152.03
Net Income	-28,152.03

Scappoose Public Library
Balance Sheet
As of October 31, 2025

		Oct 31, 25
ASSETS		
Current Assets		
Checking/Savings		
INROADS SAVINGS		15,047.07
INROADS CR UN CHECKING		7,749.25
OR State Treasury Banking Sys		201,276.04
Petty cash		150.00
Total Checking/Savings		224,222.36
Total Current Assets		224,222.36
TOTAL ASSETS		224,222.36
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
Credit Cards		
Amazon - Amex	1,745.67	
Inroads CU Cr Card	263.17	
Total Credit Cards		2,008.84
Total Credit Cards		2,008.84
Other Current Liabilities		
Payroll Liabilities		382.49
Total Other Current Liabilities		382.49
Total Current Liabilities		2,391.33
Total Liabilities		2,391.33
Equity		
Opening Bal Equity		80,535.30
Unrestrict (retained earnings)		272,026.27
Net Income		-130,730.54
Total Equity		221,831.03
TOTAL LIABILITIES & EQUITY		224,222.36

Scappoose Public Library
Profit & Loss Budget vs. Actual
October 2025

	Oct 25	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributed support				
Library Grants	0.00	0.00	0.00	0.0%
Previously Levied Taxes	768.81	0.00	768.81	100.0%
Property Taxes	0.00	0.00	0.00	0.0%
Total Contributed support	768.81	0.00	768.81	100.0%
Earned revenues				
Donations	100.00	0.00	100.00	100.0%
Interest Income St Helens Cr Un	0.64			
Meeting Room Fees	600.00	416.66	183.34	144.0%
Income, Library Fines & Fees	295.45	0.00	295.45	100.0%
Interest- Bank of the West	0.00	0.00	0.00	0.0%
Interest OR State Treasury	827.05	0.00	827.05	100.0%
Refunds & Reimbursements	591.94	0.00	591.94	100.0%
Total Earned revenues	2,415.08	416.66	1,998.42	579.6%
Total Income	3,183.89	416.66	2,767.23	764.1%
Gross Profit	3,183.89	416.66	2,767.23	764.1%
Expense				
Dues & Subscription	0.00	0.00	0.00	0.0%
Materials & Services				
Children's Program	42.53			
Janitorial	670.00			
Professional Services	463.95	0.00	463.95	100.0%
Movies in the Park	500.00	0.00	500.00	100.0%
Advertising	0.00	0.00	0.00	0.0%
Postage & Shipping	137.97	0.00	137.97	100.0%
Office Equipment and Expenses	434.76			
Bank Service Charges	94.37	0.00	94.37	100.0%
Accounting fees	375.00	0.00	375.00	100.0%
Audit	260.50	0.00	260.50	100.0%
Books	2,123.61	0.00	2,123.61	100.0%
Budget	0.00	0.00	0.00	0.0%
Computer Expense	399.18	0.00	399.18	100.0%
Insurance - non-employee	2.36	0.00	2.36	100.0%
Landscape Maintenance	0.00	0.00	0.00	0.0%
New Programs/Children's Program				
Adult Programs	138.03	0.00	138.03	100.0%
Summer Reading	0.00	0.00	0.00	0.0%
New Programs/Children's Program - Other	0.00	0.00	0.00	0.0%
Total New Programs/Children's Program	138.03	0.00	138.03	100.0%

Scappoose Public Library
Profit & Loss Budget vs. Actual
October 2025

	Oct 25	Budget	$ Over Budget	% of Budget
OCLC	0.00	0.00	0.00	0.0%
Other expenses	0.00	0.00	0.00	0.0%
Periodicals	97.99	0.00	97.99	100.0%
Service Contracts & Repair	308.97	0.00	308.97	100.0%
Telephone & telecommunications	383.29	0.00	383.29	100.0%
Utilities	1,209.38	0.00	1,209.38	100.0%
Cleaning & Maintenance	0.00	0.00	0.00	0.0%
Materials & Supplies				
Supplies	338.45	0.00	338.45	100.0%
Total Materials & Supplies	338.45	0.00	338.45	100.0%
Total Materials & Services	7,980.34	0.00	7,980.34	100.0%
Capital Outlay				
Furniture/Equip/Perm Improve	0.00	0.00	0.00	0.0%
Total Capital Outlay	0.00	0.00	0.00	0.0%
Payroll Expenses	-46.80	0.00	-46.80	100.0%
Salaries & related expenses				
Intern	0.00	0.00	0.00	0.0%
Holiday Pay	0.00	0.00	0.00	0.0%
Vacation Pay	2,331.49	1,449.85	881.64	160.8%
Sick Pay	134.88	468.59	-333.71	28.8%
Children Technician	2,708.83	2,833.33	-124.50	95.6%
Catalog Technician	2,515.65	2,625.00	-109.35	95.8%
Head Librarian	3,784.32	6,000.00	-2,215.68	63.1%
Assistant Librarian	2,851.72	2,791.67	60.05	102.2%
Clerk 1	1,888.51	2,000.00	-111.49	94.4%
Clerk 2	0.00	1,404.16	-1,404.16	0.0%
Clerk 3	1,483.91	1,404.16	79.75	105.7%
Employee benefits - Health Ins	0.00	4.16	-4.16	0.0%
Pension plan contributions PERS	4,254.97	4,833.33	-578.36	88.0%
Payroll taxes, Employer Soc Sec	1,374.33	2,000.00	-625.67	68.7%
PR Taxes Employer St Acc Ins	73.77	41.67	32.10	177.0%
PR Taxes Unemployment Ins	0.00	125.00	-125.00	0.0%
Extra Pay and Bonus	0.00	604.17	-604.17	0.0%
Total Salaries & related expenses	23,402.38	28,585.09	-5,182.71	81.9%
Total Expense	31,335.92	28,585.09	2,750.83	109.6%
Net Ordinary Income	-28,152.03	-28,168.43	16.40	99.9%
Net Income	-28,152.03	-28,168.43	16.40	99.9%