

**APPROVED JEFF WEISS**

11/20/2025

Scappose Public Library  
Financial Reports

Sep-25

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Prepared by: Robin Wilson/Kim Horton

# Scappoose Public Library

## Profit & Loss

### September 2025

	Sep 25
<b>Ordinary Income/Expense</b>	
Income	
Contributed support	
Previously Levied Taxes	3,493.18
Property Taxes	19.22
Total Contributed support	3,512.40
Earned revenues	
Interest Income St Helens Cr Un	0.62
Income, Library Fines & Fees	1,331.82
Interest OR State Treasury	939.20
Total Earned revenues	2,271.64
Total Income	5,784.04
Gross Profit	5,784.04
Expense	
Materials & Services	
Children's Program	112.65
Professional Services	187.00
Postage & Shipping	77.28
Bank Service Charges	100.51
Accounting fees	375.00
Books	1,690.97
Computer Expense	553.98
Insurance - non-employee	2.36
New Programs/Children's Program	
Adult Programs	1,391.51
New Programs/Children's Program - Other	23.92
Total New Programs/Children's Program	1,415.43
Periodicals	220.96
Service Contracts & Repair	619.56
Telephone & telecommunications	382.76
Utilities	1,124.81
Cleaning & Maintenance	734.99
Materials & Supplies	
Supplies	425.97
Total Materials & Supplies	425.97
Materials & Services - Other	267.94
Total Materials & Services	8,292.17
Salaries & related expenses	
Holiday Pay	362.69
Vacation Pay	1,200.55
Sick Pay	552.55
Children Technician	2,351.35
Catalog Technician	2,534.25
Head Librarian	5,861.52
Assistant Librarian	1,966.35
Clerk 1	1,352.33
Clerk 3	2,069.72
Pension plan contributions PERS	4,424.11

Scappoose Public Library  
Profit & Loss  
September 2025

	Sep 25
Payroll taxes, Employer Soc Sec	1,212.77
PR Taxes Employer St Acc Ins	75.70
Total Salaries & related expenses	23,963.89
Total Expense	32,256.06
Net Ordinary Income	-26,472.02
Net Income	-26,472.02

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Cash Basis

# Scappoose Public Library

## Balance Sheet

As of September 30, 2025

	Sep 30, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
INROADS SAVINGS	15,046.43
INROADS CR UN CHECKING	19,686.17
OR State Treasury Banking Sys	222,680.28
Petty cash	202.00
Total Checking/Savings	257,614.88
Total Current Assets	257,614.88
<b>TOTAL ASSETS</b>	<b>257,614.88</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	532.17
Total Accounts Payable	532.17
Credit Cards	
Credit Cards	
Amazon - Amex	1,073.87
Inroads CU Cr Card	-376.05
Total Credit Cards	697.82
Total Credit Cards	697.82
Other Current Liabilities	
Payroll Liabilities	6,401.83
Total Other Current Liabilities	6,401.83
Total Current Liabilities	7,631.82
Total Liabilities	7,631.82
Equity	
Opening Bal Equity	80,535.30
Unrestrict (retained earnings)	272,026.27
Net Income	-102,578.51
Total Equity	249,983.06
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>257,614.88</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	4,395.17	6,000.00	-1,604.83	73.3%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	1,698.68	380,000.00	-378,301.32	0.4%
<b>Total Contributed support</b>	<b>6,093.85</b>	<b>406,182.00</b>	<b>-400,088.15</b>	<b>1.5%</b>
<b>Earned revenues</b>				
Donations	6,025.00	10,000.00	-3,975.00	60.3%
Interest Income St Helens Cr Un	1.90	3.74	-1.84	50.8%
Meeting Room Fees	450.00	5,000.00	-4,550.00	9.0%
Income, Library Fines & Fees	2,966.56	6,000.00	-3,033.44	49.4%
Interest- Bank of the West	0.00	0.00	0.00	0.0%
Interest OR State Treasury	3,248.75	12,000.00	-8,751.25	27.1%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Refunds & Reimbursements	0.00	0.00	0.00	0.0%
<b>Total Earned revenues</b>	<b>12,692.21</b>	<b>33,503.74</b>	<b>-20,811.53</b>	<b>37.9%</b>
<b>Total Income</b>	<b>18,786.06</b>	<b>439,685.74</b>	<b>-420,899.68</b>	<b>4.3%</b>
<b>Gross Profit</b>	<b>18,786.06</b>	<b>439,685.74</b>	<b>-420,899.68</b>	<b>4.3%</b>
<b>Expense</b>				
Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Dues & Subscription	1,315.00	1,500.00	-185.00	87.7%
<b>Materials &amp; Services</b>				
Children's Program	112.65			
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	1,264.15	0.00	1,264.15	100.0%
Training	0.00	0.00	0.00	0.0%
Movies in the Park	3,631.80	0.00	3,631.80	100.0%
Advertising	0.00	0.00	0.00	0.0%
Postage & Shipping	338.18	1,400.00	-1,061.82	24.2%
Office Equipment and Expenses	0.00	0.00	0.00	0.0%
Bank Service Charges	365.35	1,500.00	-1,134.65	24.4%
Accounting fees	1,500.00	4,500.00	-3,000.00	33.3%
Audit	260.50	7,500.00	-7,239.50	3.5%
Books	13,969.84	41,850.00	-27,880.16	33.4%
Budget	456.75	560.00	-103.25	81.6%
Computer Expense	3,097.98	14,000.00	-10,902.02	22.1%
Election Fees	1,890.71	12,000.00	-10,109.29	15.8%
Insurance - non-employee	9.54	13,000.00	-12,990.46	0.1%
Landscape Maintenance	0.00	300.00	-300.00	0.0%
Legal fees	0.00	500.00	-500.00	0.0%

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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
<b>New Programs/Children's Program</b>				
Adult Programs	4,259.45	0.00	4,259.45	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>	<b>5,296.53</b>	<b>30,500.00</b>	<b>-25,203.47</b>	<b>17.4%</b>
<b>OCLC</b>	<b>0.00</b>	<b>2,300.00</b>	<b>-2,300.00</b>	<b>0.0%</b>
<b>Other expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Periodicals</b>	<b>1,389.93</b>	<b>3,000.00</b>	<b>-1,610.07</b>	<b>46.3%</b>
<b>Rent</b>	<b>0.00</b>	<b>1.00</b>	<b>-1.00</b>	<b>0.0%</b>
<b>Service Contracts &amp; Repair</b>	<b>1,102.50</b>	<b>12,000.00</b>	<b>-10,897.50</b>	<b>9.2%</b>
<b>Telephone &amp; telecommunications</b>	<b>1,148.12</b>	<b>4,000.00</b>	<b>-2,851.88</b>	<b>28.7%</b>
<b>Utilities</b>	<b>3,785.90</b>	<b>15,900.00</b>	<b>-12,114.10</b>	<b>23.8%</b>
<b>Workshops, Staff development</b>	<b>0.00</b>	<b>1,000.00</b>	<b>-1,000.00</b>	<b>0.0%</b>
<b>Cleaning &amp; Maintenance</b>	<b>2,170.13</b>	<b>2,000.00</b>	<b>170.13</b>	<b>108.5%</b>
<b>Materials &amp; Supplies</b>				
Supplies	1,683.59	6,500.00	-4,816.41	25.9%
Materials & Supplies - Other	177.24			
<b>Total Materials &amp; Supplies</b>	<b>1,860.83</b>	<b>6,500.00</b>	<b>-4,639.17</b>	<b>28.6%</b>
<b>Materials &amp; Services - Other</b>	<b>267.94</b>	<b>0.00</b>	<b>267.94</b>	<b>100.0%</b>
<b>Total Materials &amp; Services</b>	<b>44,589.33</b>	<b>174,311.00</b>	<b>-129,721.67</b>	<b>25.6%</b>
<b>Capital Outlay</b>				
Furniture/Equip/Perm Improve	779.42	1,000.00	-220.58	77.9%
Capital Outlay - Other	0.00	8,000.00	-8,000.00	0.0%
<b>Total Capital Outlay</b>	<b>779.42</b>	<b>9,000.00</b>	<b>-8,220.58</b>	<b>8.7%</b>
<b>Contingency</b>	<b>0.00</b>	<b>50,000.00</b>	<b>-50,000.00</b>	<b>0.0%</b>
<b>Payroll Expenses</b>	<b>-46.80</b>	<b>0.00</b>	<b>-46.80</b>	<b>100.0%</b>
<b>Salaries &amp; related expenses</b>				
Intern	0.00	0.00	0.00	0.0%
Mileage Expense	0.00	0.00	0.00	0.0%
Holiday Pay	816.29	3,643.10	-2,826.81	22.4%
Vacation Pay	4,985.10	13,791.52	-8,806.42	36.1%
Sick Pay	1,190.58	7,855.69	-6,665.11	15.2%
Children Technician	10,269.11	34,000.00	-23,730.89	30.2%
Catalog Technician	10,206.83	31,500.00	-21,293.17	32.4%
Head Librarian	20,835.49	72,000.00	-51,164.51	28.9%
Assistant Librarian	10,281.49	33,500.00	-23,218.51	30.7%
Clerk 1	7,002.64	24,000.00	-16,997.36	29.2%
Clerk 2	0.00	16,850.00	-16,850.00	0.0%
Clerk 3	8,159.77	16,850.00	-8,690.23	48.4%
Employee benefits - Health Ins	0.00	50.00	-50.00	0.0%
Pension plan contributions PERS	21,801.45	58,000.00	-36,198.55	37.6%
Payroll taxes, Employer Soc Sec	5,533.14	24,000.00	-18,466.86	23.1%
PR Taxes Employer St Acc Ins	668.36	500.00	168.36	133.7%

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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
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	101,750.25	345,290.31	-243,540.06	29.5%
Total Expense	148,387.20	580,101.31	-431,714.11	25.6%
Net Ordinary Income	-129,601.14	-140,415.57	10,814.43	92.3%
Net Income	-129,601.14	-140,415.57	10,814.43	92.3%