APPROVED JEFF WEISS
01/21/2026

Scappose Public Library
Financial Reports

Dec-25

Prepared by: Robin Wilson/Kim Horton

Scappoose Public Library
Profit & Loss
December 2025

		Dec 25
Ordinary Income/Expense		
Income		
Contributed support		
Previously Levied Taxes		663.13
Property Taxes		76,175.13
Total Contributed support		76,838.26
Earned revenues		
Donations		500.00
Interest Income St Helens Cr Un		0.64
Meeting Room Fees		115.00
Income, Library Fines & Fees		606.25
Interest OR State Treasury		3,879.52
Total Earned revenues		5,101.41
Total Income		81,939.67
Gross Profit		81,939.67
Expense		
Dues & Subscription		431.00
Materials & Services		
Children's Program		66.38
Professional Services		187.00
Postage & Shipping		461.38
Bank Service Charges		93.70
Accounting fees		375.00
Audit		4,450.00
Books		1,066.92
Computer Expense		1,385.23
Insurance - non-employee		2.36
New Programs/Children's Program		
Adult Programs	178.94	
Total New Programs/Children's Program		178.94
Periodicals		240.96
Service Contracts & Repair		674.37
Telephone & telecommunications		402.74
Utilities		1,422.12
Cleaning & Maintenance		736.31
Materials & Supplies		
Supplies	308.51	
Total Materials & Supplies		308.51
Total Materials & Services		12,051.92
Payroll Expenses		0.00
Salaries & related expenses		
Holiday Pay		1,307.62
Vacation Pay		2,037.73
Sick Pay		405.02
Children Technician		2,295.96
Catalog Technician		2,092.50
Head Librarian		4,615.20
Assistant Librarian		2,012.67
Clerk 1		1,624.43
Clerk 3		2,381.59
Pension plan contributions PERS		3,989.45

Scappoose Public Library
Profit & Loss
December 2025

	Dec 25
Payroll taxes, Employer Soc Sec	1,456.63
PR Taxes Employer St Acc Ins	81.09
Total Salaries & related expenses	24,299.89
Total Expense	36,782.81
Net Ordinary Income	45,156.86
Net Income	45,156.86

Scappoose Public Library
Balance Sheet
As of December 31, 2025

		Dec 31, 25
ASSETS		
Current Assets		
Checking/Savings		
INROADS SAVINGS		15,048.33
INROADS CR UN CHECKING		6,584.59
OR State Treasury Banking Sys		499,880.13
Petty cash		150.00
Total Checking/Savings		521,663.05
Total Current Assets		521,663.05
TOTAL ASSETS		521,663.05
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
Credit Cards		
Amazon - Amex	751.42	
Inroads CU Cr Card	214.64	
Total Credit Cards		966.06
Total Credit Cards		966.06
Other Current Liabilities		
Payroll Liabilities		3,805.18
Total Other Current Liabilities		3,805.18
Total Current Liabilities		4,771.24
Total Liabilities		4,771.24
Equity		
Opening Bal Equity		80,535.30
Unrestrict (retained earnings)		272,550.70
Net Income		163,805.81
Total Equity		516,891.81
TOTAL LIABILITIES & EQUITY		521,663.05

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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	7,463.74	6,000.00	1,463.74	124.4%
Royalties	0.00	1,000.00	-1,000.00	0.0%
Property Taxes	364,870.36	380,000.00	-15,129.64	96.0%
Total Contributed support	372,334.10	406,182.00	-33,847.90	91.7%
Earned revenues				
Donations	7,625.00	10,000.00	-2,375.00	76.3%
Interest Income St Helens Cr Un	3.80	3.74	0.06	101.6%
Meeting Room Fees	1,595.00	5,000.00	-3,405.00	31.9%
Income, Library Fines & Fees	4,705.90	6,000.00	-1,294.10	78.4%
Interest- Bank of the West	0.00	0.00	0.00	0.0%
Interest OR State Treasury	8,982.56	12,000.00	-3,017.44	74.9%
Miscellaneous revenue	0.00	500.00	-500.00	0.0%
Refunds & Reimbursements	59.94	0.00	59.94	100.0%
Total Earned revenues	22,972.20	33,503.74	-10,531.54	68.6%
Total Income	395,306.30	439,685.74	-44,379.44	89.9%
Gross Profit	395,306.30	439,685.74	-44,379.44	89.9%
Expense				
Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Dues & Subscription	1,896.00	1,500.00	396.00	126.4%
Materials & Services				
Children's Program	338.97			
Janitorial	670.00			
Outdoor Festival	0.00	0.00	0.00	0.0%
Earth Day	0.00	0.00	0.00	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
New Programs/Children's Program				
Adult Programs	4,509.69	0.00	4,509.69	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	5,546.77	30,500.00	-24,953.23	18.2%
OCLC	1,620.93	2,300.00	-679.07	70.5%
Other expenses	0.00	0.00	0.00	0.0%
Periodicals	2,104.68	3,000.00	-895.32	70.2%
Rent	0.00	1.00	-1.00	0.0%
Service Contracts & Repair	5,839.87	12,000.00	-6,160.13	48.7%
Telephone & telecommunications	2,317.44	4,000.00	-1,682.56	57.9%
Utilities	7,649.27	15,900.00	-8,250.73	48.1%
Workshops, Staff development	0.00	1,000.00	-1,000.00	0.0%
Cleaning & Maintenance	4,291.52	10,000.00	-5,708.48	42.9%
Materials & Supplies				
Supplies	2,637.92	6,500.00	-3,862.08	40.6%
Materials & Supplies - Other	177.24			
Total Materials & Supplies	2,815.16	6,500.00	-3,684.84	43.3%
Materials & Services - Other	267.94	0.00	267.94	100.0%
Total Materials & Services	88,151.40	182,311.00	-94,159.60	48.4%
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	-10.80	0.00	-10.80	100.0%
Salaries & related expenses				
Intern	0.00	0.00	0.00	0.0%
Mileage Expense	0.00	0.00	0.00	0.0%

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	177,707.08	345,290.31	-167,583.23	51.5%
Total Expense	268,568.09	588,101.31	-319,533.22	45.7%
Net Ordinary Income	126,738.21	-148,415.57	275,153.78	-85.4%
Net Income	126,738.21	-148,415.57	275,153.78	-85.4%