

# Port Orford Public Library District

Financial Report for February 28, 2025 (Represents 66% of the Year)

Page 1	Balance Sheet
Page 2	Checking Account Activity
Page 3	Budget Reduction General Fund
Page X	Future Repair Fund
Page 5	Profit & Loss YTD

Port Orford Public Library District  
Balance Sheet  
As of February 28, 2025

	<u>Feb 28, 25</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	89.70
Ownership Account	3,408.35
Rogue Checking	10.03
Rogue Major Repair	
<b>Total Checking/Savings</b>	<u>3,508.08</u>
<b>Other Current Assets</b>	
LGIP-Future MR	11,750.07
LGIP-Gen	140,006.75
Petty Cash	70.00
<b>Total Other Current Assets</b>	<u>151,826.82</u>
<b>Total Current Assets</b>	<u>155,334.90</u>
<b>TOTAL ASSETS</b>	<u><u>155,334.90</u></u>
<b>LIABILITIES &amp; EQUITY</b>	155,334.90

**Port Orford Public Library District  
Transaction Detail Checking  
February 2025**

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount
<b>Rogue Checking</b>								
Check	02/01/2025	ACH	Great America Fina...	copier		X	92010 · M & R...	(95.00)
Check	02/05/2025		IRS	tax		X	90980 · Emplo...	(1,654.79)
Check	02/05/2025		Oregon Department ...	tax		X	90980 · Emplo...	(798.27)
Check	02/05/2025	13003	Denise, Willms	conference		X	-SPLIT-	(3,210.88)
Check	02/05/2025	13004	Annie Willson	wages		X	-SPLIT-	(1,822.89)
Check	02/05/2025	13005	Morgan, Brittany	Wages		X	-SPLIT-	(1,830.19)
Check	02/05/2025	13006	Cecil Ashdown	Bookkeeping		X	92520 · Prof. S...	(500.00)
Transfer	02/05/2025			Funds Transfer	General F...	X	LGIP-Gen	10,000.00
Deposit	02/05/2025			Deposit		X	-SPLIT-	446.75
Check	02/06/2025		Coos-Curry Electric ...	Util		X	96250 · Electri...	(1,160.25)
Check	02/06/2025		Curry Transfer & Re...	Trash		X	96260 · Trash	(60.66)
Check	02/06/2025		LSN	net		X	94550 · Internet	(176.96)
Check	02/10/2025	13008	Special Districts Ins...	Security		X	95500 · Insura...	(8,920.00)
Check	02/10/2025	13009	Bay Watch Security	supplies		X	94010 · Suppli...	(258.00)
Check	02/10/2025	13010	C & K Market Inc.	Books		X	-SPLIT-	(75.16)
Check	02/10/2025		Center Point Large ...	Books		X	96020 · Pub.-A...	(100.68)
Check	02/10/2025		PERS			X	90980 · Emplo...	(2,386.93)
Check	02/12/2025	13011	Executech	IT		X	92526 · Prof. S...	(866.50)
Deposit	02/12/2025			Deposit		X	31505 · Room ...	266.36
Check	02/19/2025		First Book	Books		X	96030 · Pub.-C...	(26.05)
Check	02/22/2025		First Book	Books		X	96030 · Pub.-C...	(135.20)
Check	02/26/2025		City of Port Orford	water		X	96200 · Water ...	(114.05)
Check	02/26/2025	13012	Port Orford News	Ad		X	96040 · Pub. ...	(40.00)
Check	02/26/2025		South Coast Office ...	481239-0		X	96100 · Equip...	(287.45)
Check	02/26/2025		LSN	net		X	94550 · Internet	(176.96)
Check	02/27/2025		Amazon.com	MIXED		X	-SPLIT-	(303.94)
Deposit	02/28/2025		Curry County School	Deposit		X	Other Income	938.62
<b>Total Rogue Checking</b>								<b>(13,349.08)</b>
<b>TOTAL</b>								<b>(13,349.08)</b>

**Port Orford Public Library District**  
**Budget vs. Actual 66% FY**  
**July 2024 through February 2025**

	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
Cash Carryover	0.00	75,000.00	(75,000.00)	0.0%
Local Receipts				
30533 · Int. Earned-Cty, Chg, LGIP	3,095.94	2,500.00	595.94	123.8%
31500 · Library Services	1,614.47	2,000.00	(385.53)	80.7%
31505 · Room Rental	1,725.08	2,000.00	(274.92)	86.3%
32500 · Gifts, Donations, Friends	7,809.00	7,000.00	809.00	111.6%
<b>Total Local Receipts</b>	<b>14,244.49</b>	<b>13,500.00</b>	<b>744.49</b>	<b>105.5%</b>
Other Income	2,375.16	12,000.00	(9,624.84)	19.8%
Taxes				
00500 · Taxes-Current Year	160,935.17	169,312.00	(8,376.83)	95.1%
01000 · Taxes-Prior Years	1,395.17	3,500.00	(2,104.83)	39.9%
<b>Total Taxes</b>	<b>162,330.34</b>	<b>172,812.00</b>	<b>(10,481.66)</b>	<b>93.9%</b>
<b>Total Income</b>	<b>178,949.99</b>	<b>273,312.00</b>	<b>(94,362.01)</b>	<b>65.5%</b>
<b>Gross Profit</b>	<b>178,949.99</b>	<b>273,312.00</b>	<b>(94,362.01)</b>	<b>65.5%</b>
Expense				
Materials & Services				
91200 · Training & Meetings	0.00	1,300.00	(1,300.00)	0.0%
91300 · Membership Dues	239.00	1,300.00	(1,061.00)	18.4%
92010 · M & R-Equipment	1,409.12	1,600.00	(190.88)	88.1%
92030 · M & R-Building	1,166.43	3,000.00	(1,833.57)	38.9%
92520 · Prof. Ser.-Accountant	4,000.00	6,000.00	(2,000.00)	66.7%
92526 · Prof. Ser.-Computer IT	1,962.50	3,000.00	(1,037.50)	65.4%
93000 · Postage & Freight	2,879.50	3,100.00	(220.50)	92.9%
93510 · Leg. Req.-Adv & Election	150.00	500.00	(350.00)	30.0%
94010 · Supplies-Library	3,038.38	5,000.00	(1,961.62)	60.8%
94503 · Programs-Children	522.26	1,500.00	(977.74)	34.8%
94505 · Programs-Adults	61.22	1,500.00	(1,438.78)	4.1%
94550 · Internet	1,591.63	2,400.00	(808.37)	66.3%
95500 · Insurance/Bonds	9,370.00	9,000.00	370.00	104.1%
96020 · Pub.-Adult	3,066.04	6,500.00	(3,433.96)	47.2%
96030 · Pub.-Children	769.79	1,500.00	(730.21)	51.3%
96040 · Pub.-Mag./Papers	518.65	500.00	18.65	103.7%
96050 · Pub.-Audio/Visual	1.38	200.00	(198.62)	0.7%
96055 · Pub.-Electronic Materials	1,723.99	1,700.00	23.99	101.4%
96060 · Cat. Software	704.90	2,500.00	(1,795.10)	28.2%
96100 · Equipment	979.92	1,000.00	(20.08)	98.0%
96200 · Water & Sewer	925.06	1,600.00	(674.94)	57.8%
96250 · Electricity	5,410.29	12,000.00	(6,589.71)	45.1%
96260 · Trash	1,025.19	1,000.00	25.19	102.5%

	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
96270 · Landscape Maintenance	100.00	500.00	(400.00)	20.0%
96500 · Other	0.00	2,000.00	(2,000.00)	0.0%
<b>Total Materials &amp; Services</b>	<b>41,615.25</b>	<b>70,200.00</b>	<b>(28,584.75)</b>	<b>59.3%</b>
<b>Personnel Services</b>				
90110 · Librarian	31,500.00	47,520.00	(16,020.00)	66.3%
90120 · Library Staff	32,016.87	58,410.00	(26,393.13)	54.8%
90980 · Employer Cost	23,028.89	40,000.00	(16,971.11)	57.6%
<b>Total Personnel Services</b>	<b>86,545.76</b>	<b>145,930.00</b>	<b>(59,384.24)</b>	<b>59.3%</b>
<b>Total Expense</b>	<b>128,161.01</b>	<b>216,130.00</b>	<b>(87,968.99)</b>	<b>59.3%</b>
<b>Net Ordinary Income</b>	<b>50,788.98</b>	<b>57,182.00</b>	<b>(6,393.02)</b>	<b>88.8%</b>
<b>Other Income/Expense</b>				
Other Expense				
99100 · Oper. Contingency	0.00	2,000.00	(2,000.00)	0.0%
99900 · Unapp. End. Bal./Res.	0.00	55,182.00	(55,182.00)	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>57,182.00</b>	<b>(57,182.00)</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>(57,182.00)</b>	<b>57,182.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>50,788.98</b>	<b>0.00</b>	<b>50,788.98</b>	<b>100.0%</b>

**Port Orford Public Library District**  
**Profit & Loss**  
 July 2024 through February 2025



	Jul '24 - Feb 25
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Local Receipts</b>	
30533 · Int. Earned-Cty, Chg, LGIP	3,095.94
31500 · Library Services	1,614.47
31505 · Room Rental	1,725.08
32500 · Gifts, Donations, Friends	7,809.00
<b>Total Local Receipts</b>	14,244.49
<b>Other Income</b>	2,375.16
<b>Taxes</b>	
00500 · Taxes-Current Year	160,935.17
01000 · Taxes-Prior Years	1,395.17
<b>Total Taxes</b>	162,330.34
<b>Total Income</b>	178,949.99
<b>Gross Profit</b>	178,949.99
<b>Expense</b>	
<b>ask</b>	0.00
<b>Materials &amp; Services</b>	
91300 · Membership Dues	239.00
92010 · M & R-Equipment	1,409.12
92030 · M & R-Building	1,166.43
92520 · Prof. Ser.-Accountant	4,000.00
92526 · Prof. Ser.-Computer IT	1,962.50
93000 · Postage & Freight	2,879.50
93510 · Leg. Req.-Adv & Election	150.00
94010 · Supplies-Library	3,038.38
94503 · Programs-Children	522.26
94505 · Programs-Adults	61.22
94550 · Internet	1,591.63
95500 · Insurance/Bonds	9,370.00
96020 · Pub.-Adult	3,066.04
96030 · Pub.-Children	769.79
96040 · Pub.-Mag./Papers	518.65
96050 · Pub.-Audio/Visual	1.38
96055 · Pub.-Electronic Materials	1,723.99
96060 · Cat. Software	704.90
96100 · Equipment	979.92
96200 · Water & Sewer	925.06
96250 · Electricity	5,410.29
96260 · Trash	1,025.19
96270 · Landscape Maintenance	100.00
<b>Total Materials &amp; Services</b>	41,615.25
<b>Personnel Services</b>	
90110 · Librarian	31,500.00
90120 · Library Staff	32,016.87
90980 · Employer Cost	23,028.89
<b>Total Personnel Services</b>	86,545.76
<b>Total Expense</b>	128,161.01
<b>Net Ordinary Income</b>	50,788.98
<b>Net Income</b>	50,788.98