

# Port Orford Public Library District

Financial Report for March 31, 2025 (Represents 75% 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 March 31, 2025

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	<u>Mar 31, 25</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Ownership Account	90.09
Rogue Checking	17,876.40
Rogue Major Repair	10.03
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<b>Total Checking/Savings</b>	17,976.52
<b>Other Current Assets</b>	
LGIP-Future MR	11,796.32
LGIP-Gen	117,267.50
Petty Cash	70.00
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<b>Total Other Current Assets</b>	129,133.82
<b>Total Current Assets</b>	<hr/> 147,110.34 <hr/>
<b>TOTAL ASSETS</b>	<b><u>147,110.34</u></b>
<b>LIABILITIES &amp; EQUITY</b>	147,110.34

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

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount
<b>Rogue Checking</b>								
Check	03/01/2025	ACH	Great America Fina...	copier		X	92010 · M & R...	(95.00)
Deposit	03/03/2025			Deposit		X	-SPLIT-	77.45
Deposit	03/03/2025			Deposit		X	31500 · Library...	38.86
Transfer	03/04/2025			Funds Transfer	General F...	X	LGIP-Gen	10,000.00
Check	03/05/2025		Oregon Department ...	tax		X	90980 · Emplo...	(601.95)
Check	03/05/2025		IRS	tax		X	90980 · Emplo...	(1,496.07)
Check	03/05/2025	13013	Willms, Denise	wages		X	-SPLIT-	(3,210.88)
Check	03/05/2025	13014	Morgan, Brittany	Wages		X	-SPLIT-	(1,623.43)
Check	03/05/2025	13015	Wilson, Anne	Wages		X	-SPLIT-	(1,568.89)
Check	03/05/2025	13016	Cecil Ashdown	Bookkeeping		X	92520 · Prof. S...	(500.00)
Check	03/05/2025		PERS			X	90980 · Emplo...	(2,217.60)
Transfer	03/05/2025			Funds Transfer	General F...	X	LGIP-Gen	10,000.00
Check	03/05/2025	13017	Showcases	Supplies		X	94010 · Suppli...	(117.07)
Check	03/05/2025	13018	Quill	supplies		X	-SPLIT-	(236.87)
Check	03/05/2025	13019	Christina Martin			X	94505 · Progra...	(400.00)
Check	03/06/2025		Coos-Curry Electric ...	Util		X	96250 · Electri...	(1,295.52)
Check	03/06/2025		LSN	net		X	94550 · Internet	(177.36)
Check	03/06/2025		Curry Transfer & Re...	Trash		X	96260 · Trash	(60.66)
Check	03/07/2025		City of Port Orford	water		X	96200 · Water ...	(117.07)
Check	03/11/2025		Cafe 2.0			X	91200 · Trainin...	(81.93)
Check	03/17/2025		South Coast Office ...	483261-0		X	96100 · Equip...	(96.55)
Check	03/17/2025		Great America Fina...	copier		X	92010 · M & R...	(26.00)
Check	03/17/2025	13020	Ken Willms			X	96270 · Lands...	(500.00)
Check	03/23/2025		Port Side			X	91200 · Trainin...	(61.53)
Transfer	03/27/2025			Funds Transfer	General F...	X	LGIP-Gen	10,000.00
Check	03/27/2025		Center Point Large ...	Books 21526...		X	96020 · Pub.-A...	(100.68)
Check	03/27/2025	13021	Showcases	Supplies		X	94010 · Suppli...	(59.13)
Check	03/27/2025	13022	ALA Membership	dues		X	91300 · Memb...	(190.00)
Check	03/31/2025		Amazon.com	MIXED		X	-SPLIT-	(586.52)
Deposit	03/31/2025			Deposit		X	31500 · Library...	38.81
Total Rogue Checking								14,734.41
<b>TOTAL</b>								<b>14,734.41</b>

**Port Orford Public Library District**  
**Budget vs. Actual 75% FY**  
**July 2024 through March 2025**

	Jul '24 - Mar 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Cash Carryover	0.00	75,000.00	(75,000.00)	0.0%
<b>Local Receipts</b>				
30533 · Int. Earned-Cty, Chg, LGIP	3,583.43	2,500.00	1,083.43	143.3%
31500 · Library Services	1,759.62	2,000.00	(240.38)	88.0%
31505 · Room Rental	1,458.72	2,000.00	(541.28)	72.9%
32500 · Gifts, Donations, Friends	7,809.00	7,000.00	809.00	111.6%
<b>Total Local Receipts</b>	14,610.77	13,500.00	1,110.77	108.2%
Other Income	2,385.13	12,000.00	(9,614.87)	19.9%
<b>Taxes</b>				
00500 · Taxes-Current Year	167,317.06	169,312.00	(1,994.94)	98.8%
01000 · Taxes-Prior Years	1,786.93	3,500.00	(1,713.07)	51.1%
<b>Total Taxes</b>	169,103.99	172,812.00	(3,708.01)	97.9%
<b>Total Income</b>	186,099.89	273,312.00	(87,212.11)	68.1%
<b>Gross Profit</b>	186,099.89	273,312.00	(87,212.11)	68.1%
<b>Expense</b>				
ask	0.00			
<b>Materials &amp; Services</b>				
91200 · Training & Meetings	143.46	1,300.00	(1,156.54)	11.0%
91300 · Membership Dues	429.00	1,300.00	(871.00)	33.0%
92010 · M & R-Equipment	1,530.12	1,600.00	(69.88)	95.6%
92030 · M & R-Building	1,166.43	3,000.00	(1,833.57)	38.9%
92510 · Prof. Ser.-Audit	0.00	0.00	0.00	0.0%
92520 · Prof. Ser.-Accountant	4,500.00	6,000.00	(1,500.00)	75.0%
92526 · Prof. Ser.-Computer IT	1,962.50	3,000.00	(1,037.50)	65.4%
92530 · Prof. Ser.-Custodian	0.00	0.00	0.00	0.0%
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	3,967.23	5,000.00	(1,032.77)	79.3%
94503 · Programs-Children	570.24	1,500.00	(929.76)	38.0%
94505 · Programs-Adults	581.65	1,500.00	(918.35)	38.8%
94540 · Ready to Read Grant	0.00	0.00	0.00	0.0%
94541 · Grant Funds	0.00	0.00	0.00	0.0%
94550 · Internet	1,768.99	2,400.00	(631.01)	73.7%
95500 · Insurance/Bonds	9,370.00	9,000.00	370.00	104.1%
96020 · Pub.-Adult	3,187.24	6,500.00	(3,312.76)	49.0%
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	21.33	200.00	(178.67)	10.7%
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	938.33	1,000.00	(61.67)	93.8%

	Jul '24 - Mar 25	Budget	\$ Over Budget	% of Budget
96200 · Water & Sewer	1,042.13	1,600.00	(557.87)	65.1%
96250 · Electricity	6,705.81	12,000.00	(5,294.19)	55.9%
96260 · Trash	1,085.85	1,000.00	85.85	108.6%
96270 · Landscape Maintenance	500.00	500.00	0.00	100.0%
96500 · Other	100.00	2,000.00	(1,900.00)	5.0%
<b>Total Materials &amp; Services</b>	<b>46,317.14</b>	<b>70,200.00</b>	<b>(23,882.86)</b>	<b>66.0%</b>
<b>Personnel Services</b>				
90110 · Librarian	35,437.50	47,520.00	(12,082.50)	74.6%
90120 · Library Staff	35,896.84	58,410.00	(22,513.16)	61.5%
90980 · Employer Cost	25,930.24	40,000.00	(14,069.76)	64.8%
<b>Total Personnel Services</b>	<b>97,264.58</b>	<b>145,930.00</b>	<b>(48,665.42)</b>	<b>66.7%</b>
<b>Total Expense</b>	<b>143,581.72</b>	<b>216,130.00</b>	<b>(72,548.28)</b>	<b>66.4%</b>
<b>Net Ordinary Income</b>	<b>42,518.17</b>	<b>57,182.00</b>	<b>(14,663.83)</b>	<b>74.4%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
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>42,518.17</b>	<b>0.00</b>	<b>42,518.17</b>	<b>100.0%</b>

**Port Orford Public Library District**

**Profit & Loss**

July 2024 through March 2025

5

04/09/25

	<u>Jul '24 - Mar 25</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Local Receipts</b>	
30533 · Int. Earned-Cty, Chg, LGIP	3,583.43
31500 · Library Services	1,759.62
31505 · Room Rental	1,458.72
32500 · Gifts, Donations, Friends	7,809.00
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<b>Total Local Receipts</b>	14,610.77
<b>Other Income</b>	2,385.13
<b>Taxes</b>	
00500 · Taxes-Current Year	167,317.06
01000 · Taxes-Prior Years	1,786.93
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<b>Total Taxes</b>	169,103.99
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<b>Total Income</b>	186,099.89
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<b>Gross Profit</b>	186,099.89
<b>Expense</b>	
ask	0.00
<b>Materials &amp; Services</b>	
91200 · Training & Meetings	143.46
91300 · Membership Dues	429.00
92010 · M & R-Equipment	1,530.12
92030 · M & R-Building	1,166.43
92520 · Prof. Ser.-Accountant	4,500.00
92526 · Prof. Ser.-Computer IT	1,962.50
93000 · Postage & Freight	2,879.50
93510 · Leg. Req.-Adv & Election	150.00
94010 · Supplies-Library	3,967.23
94503 · Programs-Children	570.24
94505 · Programs-Adults	581.65
94550 · Internet	1,768.99
95500 · Insurance/Bonds	9,370.00
96020 · Pub.-Adult	3,187.24
96030 · Pub.-Children	769.79
96040 · Pub.-Mag./Papers	518.65
96050 · Pub.-Audio/Visual	21.33
96055 · Pub.-Electronic Materials	1,723.99
96060 · Cat. Software	704.90
96100 · Equipment	938.33
96200 · Water & Sewer	1,042.13
96250 · Electricity	6,705.81
96260 · Trash	1,085.85
96270 · Landscape Maintenance	600.00
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<b>Total Materials &amp; Services</b>	46,317.14
<b>Personnel Services</b>	
90110 · Librarian	35,437.50
90120 · Library Staff	35,896.84
90980 · Employer Cost	25,930.24
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<b>Total Personnel Services</b>	97,264.58
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<b>Total Expense</b>	143,581.72
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<b>Net Ordinary Income</b>	42,518.17
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<b>Net Income</b>	<u><u>42,518.17</u></u>