

Port Orford Public Library District

Financial Report for January 31, 2025 (Represents 58% of the Year)

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Port Orford Public Library District
Balance Sheet
As of January 31, 2025

	Jan 31, 25
ASSETS	
Current Assets	
Checking/Savings	
Ownership Account	89.35
Rogue Checking	16,510.04
Rogue Major Repair	10.03
Total Checking/Savings	16,609.42
Other Current Assets	
LGIP-Future MR	11,707.87
LGIP-Gen	147,841.94
Petty Cash	70.00
Total Other Current Assets	159,619.81
Total Current Assets	176,229.23
TOTAL ASSETS	176,229.23
LIABILITIES & EQUITY	176,229.23

Port Orford Public Library District Transaction Detail Checking January 2025

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Rogue Checking									
Check	01/01/2025	ACH	Great America Fina...	copier		X	92010 · M & R...	(95.00)	(95.00)
Check	01/03/2025	12998	Wilms, Denise	wages		X	-SPLIT-	(3,210.88)	(3,305.88)
Check	01/03/2025	12999	Wilson, Anne	Wages		X	-SPLIT-	(1,680.64)	(4,986.52)
Check	01/03/2025	13000	Morgan, Brittany	Wages		X	-SPLIT-	(1,560.34)	(6,546.86)
Check	01/03/2025	13001	Cecil Ashdown	Bookkeeping		X	92520 · Prof. S...	(500.00)	(7,046.86)
Check	01/03/2025		IRS	tax		X	90980 · Emplo...	(1,512.74)	(8,559.60)
Check	01/03/2025		Oregon Department ...	tax		X	90980 · Emplo...	(736.18)	(9,295.78)
Transfer	01/03/2025			Funds Transfer		X	LGIP-Gen	10,000.00	704.22
Deposit	01/03/2025			Deposit		X	-SPLIT-	974.65	1,678.87
Deposit	01/09/2025			Deposit		X	-SPLIT-	18.16	1,697.03
Check	01/10/2025		Coos-Curry Electric ...	Util		X	96250 · Electri...	(1,115.20)	581.83
Check	01/13/2025		City of Port Orford	water		X	91300 · Memb...	(50.00)	531.83
Check	01/13/2025		Curry Transfer & Re...	Trash		X	96200 · Water ...	(111.84)	419.99
Check	01/13/2025		C & K Market Inc.	supplies		X	96260 · Trash	(60.66)	359.33
Check	01/13/2025		Great America Fina...	copier		X	-SPLIT-	(25.19)	334.14
Check	01/13/2025		Oregon Department ...	tax		X	90980 · M & R...	(28.97)	305.17
Check	01/15/2025		Ingram Library Servi...	books		X	-SPLIT-	(99.87)	205.30
Deposit	01/15/2025			Deposit		X	(1,606.48)	(1,401.18)	
Check	01/20/2025		City of Port Orford	water		X	Other Income	482.35	(918.83)
Check	01/20/2025		PERS	2 months		X	96200 · Water ...	(122.20)	(1,041.03)
Check	01/20/2025		LSN	net		X	90980 · Emplo...	(4,612.25)	(5,653.28)
Check	01/29/2025	13002	Pest Defense	Bug		X	94550 · Internet	(177.36)	(5,830.64)
Transfer	01/29/2025			Funds Transfer		X	-SPLIT-	(170.00)	(6,000.64)
Check	01/29/2025		IRS	tax		X	LGIP-Gen	10,000.00	3,999.36
Deposit	01/29/2025			Deposit		X	90980 · Emplo...	(230.77)	3,768.59
Deposit	01/30/2025			Deposit		X	Other Income	28.80	3,797.39
Check	01/30/2025	13007	Port Orford Library F...	Deposit		X	32500 · Gifts ...	2,000.00	5,797.39
Check	01/31/2025		Amazon.com	MIXED		X	32500 · Gifts, ...	(2,000.00)	3,797.39
							-SPLIT-	(582.40)	3,214.99
								3,214.99	3,214.99
Total Rogue Checking								3,214.99	3,214.99

**Port Orford Public Library District
Budget vs. Actual 58% FY
July 2024 through January 2025**

	Jul '24 - Jan 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Cash Carryover	0.00	75,000.00	(75,000.00)	0.0%
Local Receipts				
30533 · Int. Earned-Cty, Chg, LGIP	2,590.50	2,500.00	90.50	103.6%
31500 · Library Services	1,462.72	2,000.00	(537.28)	73.1%
31505 · Room Rental	1,263.72	2,000.00	(736.28)	63.2%
32500 · Gifts, Donations, Friends	7,709.00	7,000.00	709.00	110.1%
Total Local Receipts	13,025.94	13,500.00	(474.06)	96.5%
Other Income	1,436.54	12,000.00	(10,563.46)	12.0%
Taxes				
00500 · Taxes-Current Year	159,502.38	169,312.00	(9,809.62)	94.2%
01000 · Taxes-Prior Years	1,168.24	3,500.00	(2,331.76)	33.4%
Total Taxes	160,670.62	172,812.00	(12,141.38)	93.0%
Total Income	175,133.10	273,312.00	(98,178.90)	64.1%
Gross Profit	175,133.10	273,312.00	(98,178.90)	64.1%
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	1,597.20	1,600.00	(2.80)	99.8%
92030 · M & R-Building	1,136.47	3,000.00	(1,863.53)	37.9%
92520 · Prof. Ser.-Accountant	3,500.00	6,000.00	(2,500.00)	58.3%
92526 · Prof. Ser.-Computer IT	1,096.00	3,000.00	(1,904.00)	36.5%
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	2,739.20	5,000.00	(2,260.80)	54.8%
94503 · Programs-Children	497.48	1,500.00	(1,002.52)	33.2%
94505 · Programs-Adults	61.22	1,500.00	(1,438.78)	4.1%
94550 · Internet	1,237.71	2,400.00	(1,162.29)	51.6%
95500 · Insurance/Bonds	450.00	9,000.00	(8,550.00)	5.0%
96020 · Pub.-Adult	2,904.11	6,500.00	(3,595.89)	44.7%
96030 · Pub.-Children	413.18	1,500.00	(1,086.82)	27.5%
96040 · Pub.-Mag./Papers	478.65	500.00	(21.35)	95.7%
96050 · Pub.-Audio/Visual	0.00	200.00	(200.00)	0.0%
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	409.39	1,000.00	(590.61)	40.9%
96200 · Water & Sewer	933.21	1,600.00	(666.79)	58.3%
96250 · Electricity	4,250.04	12,000.00	(7,749.96)	35.4%
96260 · Trash	964.53	1,000.00	(35.47)	96.5%

	Jul '24 - Jan 25	Budget	\$ Over Budget	% of Budget
96270 · Landscape Maintenance	200.00	500.00	(300.00)	40.0%
96500 · Other	0.00	2,000.00	(2,000.00)	0.0%
Total Materials & Services	28,565.78	70,200.00	(41,634.22)	40.7%
Personnel Services				
90110 · Librarian	27,562.50	47,520.00	(19,957.50)	58.0%
90120 · Library Staff	27,517.87	58,410.00	(30,892.13)	47.1%
90980 · Employer Cost	19,761.44	40,000.00	(20,238.56)	49.4%
Total Personnel Services	74,841.81	145,930.00	(71,088.19)	51.3%
Total Expense	103,407.59	216,130.00	(112,722.41)	47.8%
Net Ordinary Income	71,725.51	57,182.00	14,543.51	125.4%
Other Income/Expense				
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%
Total Other Expense	0.00	57,182.00	(57,182.00)	0.0%
Net Other Income	0.00	(57,182.00)	57,182.00	0.0%
Net Income	71,725.51	0.00	71,725.51	100.0%

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

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	Jul '24 - Jan 25
Ordinary Income/Expense	
Income	
Local Receipts	
30533 · Int. Earned-Cty, Chg, LGIP	2,590.50
31500 · Library Services	1,462.72
31505 · Room Rental	1,263.72
32500 · Gifts, Donations, Friends	7,709.00
Total Local Receipts	13,025.94
Other Income	1,436.54
Taxes	
00500 · Taxes-Current Year	159,502.38
01000 · Taxes-Prior Years	1,168.24
Total Taxes	160,670.62
Total Income	175,133.10
Gross Profit	175,133.10
Expense	
ask	0.00
Materials & Services	
91300 · Membership Dues	239.00
92010 · M & R-Equipment	1,597.20
92030 · M & R-Building	1,136.47
92520 · Prof. Ser.-Accountant	3,500.00
92526 · Prof. Ser.-Computer IT	1,096.00
93000 · Postage & Freight	2,879.50
93510 · Leg. Req.-Adv & Election	150.00
94010 · Supplies-Library	2,739.20
94503 · Programs-Children	497.48
94505 · Programs-Adults	61.22
94550 · Internet	1,237.71
95500 · Insurance/Bonds	450.00
96020 · Pub.-Adult	2,904.11
96030 · Pub.-Children	413.18
96040 · Pub.-Mag./Papers	478.65
96055 · Pub.-Electronic Materials	1,723.99
96060 · Cat. Software	704.90
96100 · Equipment	409.39
96200 · Water & Sewer	933.21
96250 · Electricity	4,250.04
96260 · Trash	964.53
96270 · Landscape Maintenance	200.00
Total Materials & Services	28,565.78
Personnel Services	
90110 · Librarian	27,562.50
90120 · Library Staff	27,517.87
90980 · Employer Cost	19,761.44
Total Personnel Services	74,841.81
Total Expense	103,407.59
Net Ordinary Income	71,725.51
Net Income	71,725.51