

Port Orford Public Library District

Financial Report for December 31, 2025 (Represents 50% of the Year)

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

	<u>Dec 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
Ownership Account	1.05
Rogue Checking	7,517.54
Rogue Major Repair	10.03
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Total Checking/Savings	7,528.62
Other Current Assets	
LGIP-Future MR	15,214.93
LGIP-Gen	167,606.45
Petty Cash	70.00
	<hr/>
Total Other Current Assets	182,891.38
	<hr/>
Total Current Assets	190,420.00
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TOTAL ASSETS	190,420.00
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LIABILITIES & EQUITY	190,420.00

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

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount
Rogue Checking								
Check	12/01/2025	ACH	Great America Fina...	copier		X	92010 · M & R...	(95.00)
Check	12/01/2025	13103	Cecil Ashdown	Bookkeeping		X	92520 · Prof. S...	(500.00)
Transfer	12/02/2025			Funds Transfer	General F...	X	LGIP-Gen	5,000.00
Check	12/02/2025		IRS	tax		X	90980 · Emplo...	(1,606.19)
Check	12/02/2025		Oregon Department ...	tax		X	90980 · Emplo...	(629.71)
Check	12/02/2025	13100	Willms, Denise	wages		X	-SPLIT-	(3,210.88)
Check	12/02/2025	13101	Wilson, Anne	Wages		X	-SPLIT-	(1,822.89)
Check	12/02/2025	13102	Morgan, Brittany	Wages		X	-SPLIT-	(1,693.47)
Transfer	12/02/2025			Funds Transfer	General F...	X	LGIP-Gen	7,000.00
Check	12/02/2025		PERS	employer cost		X	90980 · Emplo...	(2,577.00)
Check	12/03/2025		Amazon.com	MIXED		X	-SPLIT-	(243.53)
Check	12/04/2025		Curry Transfer & Re...	Trash		X	96260 · Trash	(62.12)
Check	12/05/2025	13104	SDAO	Member Dues		X	91300 · Memb...	(199.00)
Check	12/05/2025	13105	DEMCO	supplies		X	96060 · Cat. S...	(137.56)
Check	12/06/2025		Coos-Curry Electric ...	Util		X	96250 · Electri...	(565.52)
Check	12/06/2025		City of Port Orford	water		X	96200 · Water ...	(133.72)
Deposit	12/09/2025			Deposit		X	Other Income	661.95
Check	12/15/2025		Great America Fina...	copier			92010 · M & R...	(20.27)
Check	12/18/2025		Center Point Large ...	Books 2292909		X	96020 · Pub.-A...	(51.54)
Check	12/18/2025		Zoom	Zoom		X	91200 · Trainin...	(159.90)
Check	12/24/2025		Beacon Broadband	phone		X	94550 · Internet	(85.00)
Check	12/31/2025		LSN	net		X	94550 · Internet	(23.90)
Check	12/31/2025		Book Outlet	books		X	94505 · Progra...	(158.75)
Total Rogue Checking								(1,314.00)
TOTAL								(1,314.00)

Port Orford Public Library District
Budget vs. Actual 50% FY
July through December 2025

	Jul - Dec 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	1,815.17	2,500.00	(684.83)	72.6%
31500 · Library Services	1,447.31	2,000.00	(552.69)	72.4%
31505 · Room Rental	1,140.00	2,000.00	(860.00)	57.0%
32500 · Gifts, Donations, Friends	4,580.00	7,000.00	(2,420.00)	65.4%
Total Local Receipts	8,982.48	13,500.00	(4,517.52)	66.5%
Other Income	701.77	11,850.00	(11,148.23)	5.9%
Taxes				
00500 · Taxes-Current Year	155,186.20	174,878.00	(19,691.80)	88.7%
01000 · Taxes-Prior Years	3,157.09	3,500.00	(342.91)	90.2%
Total Taxes	158,343.29	178,378.00	(20,034.71)	88.8%
Total Income	168,027.54	278,728.00	(110,700.46)	60.3%
Gross Profit	168,027.54	278,728.00	(110,700.46)	60.3%
Expense				
Materials & Services				
91200 · Training & Meetings	159.90	1,000.00	(840.10)	16.0%
91300 · Membership Dues	389.00	1,500.00	(1,111.00)	25.9%
92010 · M & R-Equipment	1,406.31	1,600.00	(193.69)	87.9%
92030 · M & R-Building	85.00	3,000.00	(2,915.00)	2.8%
92520 · Prof. Ser.-Accountant	3,000.00	6,000.00	(3,000.00)	50.0%
92526 · Prof. Ser.-Computer IT	2,197.45	3,500.00	(1,302.55)	62.8%
93000 · Postage & Freight	0.00	3,300.00	(3,300.00)	0.0%
93510 · Leg. Req.-Adv & Election	492.72	600.00	(107.28)	82.1%
94010 · Supplies-Library	1,528.49	5,000.00	(3,471.51)	30.6%
94503 · Programs-Children	169.53	1,500.00	(1,330.47)	11.3%
94505 · Programs-Adults	980.87	1,500.00	(519.13)	65.4%
94550 · Internet	1,224.40	2,300.00	(1,075.60)	53.2%
95500 · Insurance/Bonds	225.00	10,500.00	(10,275.00)	2.1%
96020 · Pub.-Adult	3,440.33	6,500.00	(3,059.67)	52.9%
96030 · Pub.-Children	0.00	1,500.00	(1,500.00)	0.0%
96040 · Pub.-Mag./Papers	90.00	500.00	(410.00)	18.0%
96050 · Pub.-Audio/Visual	0.00	100.00	(100.00)	0.0%
96055 · Pub.-Electronic Materials	0.00	2,100.00	(2,100.00)	0.0%
96060 · Cat. Software	137.56	1,300.00	(1,162.44)	10.6%
96100 · Equipment	109.85	1,000.00	(890.15)	11.0%
96200 · Water & Sewer	825.15	1,700.00	(874.85)	48.5%
96250 · Electricity	2,108.49	11,000.00	(8,891.51)	19.2%
96260 · Trash	408.97	1,000.00	(591.03)	40.9%

	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
96270 · Landscape Maintenance	0.00	500.00	(500.00)	0.0%
96500 · Other	0.00	2,000.00	(2,000.00)	0.0%
Total Materials & Services	18,979.02	70,500.00	(51,520.98)	26.9%
Personnel Services				
90110 · Librarian	23,625.00	47,520.00	(23,895.00)	49.7%
90120 · Library Staff	28,065.74	59,160.00	(31,094.26)	47.4%
90980 · Employer Cost	19,202.15	42,050.00	(22,847.85)	45.7%
Total Personnel Services	70,892.89	148,730.00	(77,837.11)	47.7%
Total Expense	89,871.91	219,230.00	(129,358.09)	41.0%
Net Ordinary Income	78,155.63	59,498.00	18,657.63	131.4%
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	57,498.00	(57,498.00)	0.0%
Total Other Expense	0.00	59,498.00	(59,498.00)	0.0%
Net Other Income	0.00	(59,498.00)	59,498.00	0.0%
Net Income	78,155.63	0.00	78,155.63	100.0%

Port Orford Public Library District Profit & Loss

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July through December 2025

	Jul - Dec 25
Ordinary Income/Expense	
Income	
Local Receipts	
30533 · Int. Earned-Cty, Chg, LGIP	1,815.17
31500 · Library Services	1,447.31
31505 · Room Rental	1,140.00
32500 · Gifts, Donations, Friends	4,580.00
Total Local Receipts	8,982.48
Other Income	701.77
Taxes	
00500 · Taxes-Current Year	155,186.20
01000 · Taxes-Prior Years	3,157.09
Total Taxes	158,343.29
Total Income	168,027.54
Gross Profit	168,027.54
Expense	
ask	0.00
Materials & Services	
91200 · Training & Meetings	159.90
91300 · Membership Dues	389.00
92010 · M & R-Equipment	1,406.31
92030 · M & R-Building	85.00
92520 · Prof. Ser.-Accountant	3,000.00
92526 · Prof. Ser.-Computer IT	2,197.45
93510 · Leg. Req.-Adv & Election	492.72
94010 · Supplies-Library	1,528.49
94503 · Programs-Children	169.53
94505 · Programs-Adults	980.87
94550 · Internet	1,224.40
95500 · Insurance/Bonds	225.00
96020 · Pub.-Adult	3,440.33
96030 · Pub.-Children	0.00
96040 · Pub.-Mag./Papers	90.00
96060 · Cat. Software	137.56
96100 · Equipment	109.85
96200 · Water & Sewer	825.15
96250 · Electricity	2,108.49
96260 · Trash	408.97
96500 · Other	0.00
Total Materials & Services	18,979.02
Personnel Services	
90110 · Librarian	23,625.00
90120 · Library Staff	28,065.74
90980 · Employer Cost	19,202.15
Total Personnel Services	70,892.89
Total Expense	89,871.91
Net Ordinary Income	78,155.63
Net Income	78,155.63