

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

	<u>May 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	90.86
Ownership Account	3,595.46
Rogue Checking	10.03
Rogue Major Repair	
Total Checking/Savings	<u>3,696.35</u>
Other Current Assets	
LGIP-Future MR	11,887.18
LGIP-Gen	108,086.73
Petty Cash	70.00
Total Other Current Assets	<u>120,043.91</u>
Total Current Assets	<u>123,740.26</u>
TOTAL ASSETS	<u><u>123,740.26</u></u>
LIABILITIES & EQUITY	123,740.26

Port Orford Public Library District
Transaction Detail Checking
May 2025

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount
Rogue Checking								
Check	05/01/2025	ACH	Great America Fina...	copier		X	92010 · M & R...	(95.00)
Check	05/01/2025	130235	Willms, Denise	wages		X	-SPLIT-	(3,210.89)
Check	05/01/2025	13036	Morgan, Brittany	Wages		X	-SPLIT-	(1,854.78)
Check	05/01/2025	13037	Wilson, Anne	Wages		X	-SPLIT-	(1,478.61)
Check	05/01/2025	13038	Cecil Ashdown	Bookkeeping		X	92520 · Prof. S...	(500.00)
Transfer	05/02/2025		IRS	Funds Transfer		X	LGIP-Gen	10,000.00
Check	05/02/2025		Oregon Department ...	tax		X	90980 · Emplo...	(1,548.23)
Check	05/02/2025		PERS	tax		X	90980 · Emplo...	(623.29)
Check	05/02/2025		Curry Transfer & Re...	Trash		X	90980 · Emplo...	(4,516.39)
Check	05/05/2025	13039	Annie Willson	Util		X	96260 · Trash	(62.12)
Check	05/07/2025		Coos-Curry Electric ...	repair		X	94503 · Progra...	(100.00)
Check	05/17/2025		Avery Plumbing	water		X	96250 · Electri...	(1,331.37)
Check	05/17/2025		City of Port Orford	conference		X	92030 · M & R...	(125.00)
Check	05/19/2025	13040	Denise, Willms	Deposit		X	96200 · Water ...	(199.58)
Deposit	05/19/2025		LSN	net		X	91200 · Trainin...	(559.00)
Check	05/25/2025		Amazon.com	MIXED		X	-SPLIT-	1,220.26
Check	05/30/2025					X	94550 · Internet	(176.96)
							-SPLIT-	(191.09)
Total Rogue Checking								(5,352.05)
TOTAL								(5,352.05)

Port Orford Public Library District Profit & Loss Budget vs. Actual July 2024 through May 2025

	Jul '24 - May '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-City, Chg, LGIP	4,435.72	2,500.00	1,935.72	177.4%
31500 · Library Services	2,364.04	2,000.00	364.04	118.2%
31505 · Room Rental	2,313.72	2,000.00	313.72	115.7%
32500 · Gifts, Donations, Friends	8,683.40	7,000.00	1,683.40	124.0%
Total Local Receipts	17,796.88	13,500.00	4,296.88	131.8%
Other Income	2,385.13	12,000.00	(9,614.87)	19.9%
Taxes				
00500 · Taxes-Current Year	171,864.85	169,312.00	2,552.85	101.5%
01000 · Taxes-Prior Years	2,206.85	3,500.00	(1,293.15)	63.1%
Total Taxes	174,071.70	172,812.00	1,259.70	100.7%
Total Income	194,253.71	273,312.00	(79,058.29)	71.1%
Gross Profit	194,253.71	273,312.00	(79,058.29)	71.1%
Expense				
Materials & Services				
91200 · Training & Meetings	731.25	1,300.00	(568.75)	56.3%
91300 · Membership Dues	429.00	1,300.00	(871.00)	33.0%
92010 · M & R-Equipment	1,720.12	1,600.00	120.12	107.5%
92030 · M & R-Building	1,291.43	3,000.00	(1,708.57)	43.0%
92520 · Prof. Ser.-Accountant	5,500.00	6,000.00	(500.00)	91.7%
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	4,510.17	5,000.00	(489.83)	90.2%
94503 · Programs-Children	771.98	1,500.00	(728.02)	51.5%
94505 · Programs-Adults	1,348.04	1,500.00	(151.96)	89.9%
94550 · Internet	2,123.31	2,400.00	(276.69)	88.5%
95500 · Insurance/Bonds	9,370.00	9,000.00	370.00	104.1%
96020 · Pub.-Adult	4,731.84	6,500.00	(1,768.16)	72.8%
96030 · Pub.-Children	1,177.91	1,500.00	(322.09)	103.7%
96040 · Pub.-Mag./Papers	518.65	500.00	18.65	107.7%
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	1,055.02	1,000.00	55.02	105.5%
96200 · Water & Sewer	1,359.89	1,600.00	(240.11)	85.0%
96250 · Electricity	9,304.16	12,000.00	(2,695.84)	77.5%
96260 · Trash	1,208.63	1,000.00	208.63	120.9%

**Port Orford Public Library District
Profit & Loss Budget vs. Actual
July 2024 through May 2025**

	Jul '24 - May 25	Budget	\$ Over Budget	% of Budget
96270 · Landscape Maintenance	500.00	500.00	0.00	100.0%
96500 · Other	1,002.72	2,000.00	(997.28)	50.1%
Total Materials & Services	56,096.34	70,200.00	(14,103.66)	79.9%
Personnel Services				
90110 · Librarian	43,312.50	47,520.00	(4,207.50)	91.1%
90120 · Library Staff	43,953.59	58,410.00	(14,456.41)	75.3%
90980 · Employer Cost	31,834.05	40,000.00	(8,165.95)	79.6%
Total Personnel Services	119,100.14	145,930.00	(26,829.86)	81.6%
Total Expense	175,196.48	216,130.00	(40,933.52)	81.1%
Net Ordinary Income	19,057.23	57,182.00	(38,124.77)	33.3%
Other Income/Expense				
Other Expense	0.00	2,000.00	(2,000.00)	0.0%
99100 · Oper. Contingency	0.00	55,182.00	(55,182.00)	0.0%
99900 · Unapp. End. Bal./Res.	0.00	57,182.00	(57,182.00)	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	19,057.23	0.00	19,057.23	100.0%

06/11/25

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

	Jul '24 - May 25
Ordinary Income/Expense	
Income	
Local Receipts	
30533 · Int. Earned-Cty, Chg, LGIP	4,435.72
31500 · Library Services	2,364.04
31505 · Room Rental	2,313.72
32500 · Gifts, Donations, Friends	8,683.40
Total Local Receipts	17,796.88
Other Income	2,385.13
Taxes	
00500 · Taxes-Current Year	171,864.85
01000 · Taxes-Prior Years	2,206.85
Total Taxes	174,071.70
Total Income	194,253.71
Gross Profit	194,253.71
Expense	
ask	0.00
Materials & Services	
91200 · Training & Meetings	731.25
91300 · Membership Dues	429.00
92010 · M & R-Equipment	1,720.12
92030 · M & R-Building	1,291.43
92520 · Prof. Ser.-Accountant	5,500.00
92526 · Prof. Ser.-Computer IT	1,962.50
93000 · Postage & Freight	2,879.50
93510 · Leg. Req.-Adv & Election	150.00
94010 · Supplies-Library	4,510.17
94503 · Programs-Children	771.98
94505 · Programs-Adults	1,348.04
94550 · Internet	2,123.31
95500 · Insurance/Bonds	9,370.00
96020 · Pub.-Adult	4,731.84
96030 · Pub.-Children	1,177.91
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	1,055.02
96200 · Water & Sewer	1,359.89
96250 · Electricity	9,304.16
96260 · Trash	1,208.63
96270 · Landscape Maintenance	500.00
96500 · Other	1,002.72
Total Materials & Services	56,096.34
Personnel Services	
90110 · Librarian	43,312.50
90120 · Library Staff	43,953.59
90980 · Employer Cost	31,834.05
Total Personnel Services	119,100.14
Total Expense	175,196.48
Net Ordinary Income	19,057.23
Net Income	19,057.23

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