

Port Orford Public Library District

Financial Report for December 31, 2024 (Represents 50% of the Year)

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Port Orford Public Library District
Balance Sheet

As of December 31, 2024

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	88.96
Ownership Account	10,542.39
Rogue Checking	10.03
Rogue Major Repair	
Total Checking/Savings	<u>10,641.38</u>
Other Current Assets	
LGIP-Future MR	11,660.99
LGIP-Gen	162,262.99
Petty Cash	70.00
Total Other Current Assets	<u>173,993.98</u>
Total Current Assets	<u>184,635.36</u>
TOTAL ASSETS	<u><u>184,635.36</u></u>
LIABILITIES & EQUITY	184,635.36

Port Orford Public Library District Transaction Detail Checking December 2024

Type	Date	Num	Name	Memo	Clr	Split	Paid Amount
Rogue Checking							
Check	12/01/2024	ACH	Great America Fina...	copier	X	92010 · M & R...	(95.00)
Transfer	12/03/2024			Funds Transfer	X	LGIP-Gen	10,000.00
Check	12/05/2024		IRS	tax	X	90980 · Emplo...	(1,660.45)
Check	12/05/2024	12990	Oregon Department ...	tax	X	90980 · Emplo...	(791.76)
Check	12/05/2024	12991	Williams, Denise	wages	X	-SPLIT-	(3,205.39)
Check	12/05/2024	12992	Cecil Ashdown	Bookkeeping	X	92520 · Prof. S...	(500.00)
Check	12/05/2024	12993	Wilson, Anne	Wages	X	-SPLIT-	(1,875.86)
Check	12/05/2024		Morgan, Brittany	Wages	X	-SPLIT-	(1,745.15)
Check	12/05/2024		Curry Transfer & Re...	Trash	X	96260 · Trash	(60.66)
Check	12/06/2024		City of Port Orford	water	X	96200 · Water ...	(117.97)
Check	12/07/2024		LSN		X	94550 · Internet	(176.96)
Check	12/10/2024	12994	Lloyd Electric LLC	Repair	X	92030 · M & R...	(590.00)
Check	12/10/2024		C & K Market Inc.	supplies	X	-SPLIT-	(25.19)
Check	12/10/2024	12995	CNA Surety	Bond	X	95500 · Insura...	(225.00)
Check	12/10/2024	12996	Showcases	Supplies	X	94010 · Suppl...	(50.01)
Check	12/11/2024	12997	Curry County Library...	Currier	X	-SPLIT-	(5,148.49)
Check	12/11/2024		South Coast Office ...	481239-0	X	92010 · M & R...	(94.60)
Deposit	12/12/2024			Deposit	X	-SPLIT-	493.70
Deposit	12/13/2024			Deposit	X	32500 · Gifts...	5,000.00
Check	12/16/2024		Zoom	Software	X	96060 · Cat. S...	(159.90)
Check	12/24/2024	ACH	Executech	IT	X	92526 · Prof. S...	(468.00)
Check	12/26/2024		Coos-Curry Electric ...	Util	X	96250 · Electr...	(808.86)
Check	12/31/2024		Amazon.com	MIXED	X	-SPLIT-	(277.89)

Total Rogue Checking

TOTAL

(2,583.44)

Port Orford Public Library District
Budget vs. Actual 52% FY
July through December 2024

	Jul - Dec 24	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	1,973.52	2,500.00	(526.48)	78.9%
31500 · Library Services	1,275.16	2,000.00	(724.84)	63.8%
31505 · Room Rental	1,213.72	2,000.00	(786.28)	60.7%
32500 · Gifts, Donations, Friends	7,709.00	7,000.00	709.00	110.1%
Total Local Receipts	12,171.40	13,500.00	(1,328.60)	90.2%
Other Income	170.14	12,000.00	(11,829.86)	1.4%
Taxes				
00500 · Taxes-Current Year	154,666.85	169,312.00	(14,645.15)	91.4%
01000 · Taxes-Prior Years	1,041.41	3,500.00	(2,458.59)	29.8%
Total Taxes	155,708.26	172,812.00	(17,103.74)	90.1%
Total Income	168,049.80	273,312.00	(105,262.20)	61.5%
Gross Profit	168,049.80	273,312.00	(105,262.20)	61.5%
Expense				
Materials & Services				
91200 · Training & Meetings	0.00	1,300.00	(1,300.00)	0.0%
91300 · Membership Dues	189.00	1,300.00	(1,111.00)	14.5%
92010 · M & R-Equipment	1,473.23	1,600.00	(126.77)	92.1%
92030 · M & R-Building	891.48	3,000.00	(2,108.52)	29.7%
92510 · Prof. Ser.-Audit	0.00	0.00	0.00	0.0%
92520 · Prof. Ser.-Accountant	3,000.00	6,000.00	(3,000.00)	50.0%
92526 · Prof. Ser.-Computer IT	2,500.00	3,000.00	(500.00)	83.3%
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%
93010 · Leg. Req.-Adv & Election	150.00	500.00	(350.00)	30.0%
94010 · Supplies-Library	2,350.13	5,000.00	(2,649.87)	47.0%
94503 · Programs-Children	4,722.29	1,500.00	(1,027.71)	31.5%
94505 · Programs-Adults	61.22	1,500.00	(1,438.78)	4.1%
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	1,060.35	2,400.00	(1,339.65)	44.2%
95500 · Insurance/Bonds	450.00	9,000.00	(8,550.00)	5.0%
96020 · Pub.-Adult	2,394.04	6,500.00	(4,105.96)	36.8%
96030 · Pub.-Children	91.22	1,500.00	(1,408.78)	6.1%
96040 · Pub.-Mag./Papers	568.65	500.00	68.65	113.7%
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	699.17	1,600.00	(900.83)	43.7%

Port Orford Public Library District
Budget vs. Actual 52% FY
July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
96250 - Electricity	3,134.84	12,000.00	(8,865.16)	26.1%
96260 - Trash	903.87	1,000.00	(96.13)	90.4%
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	26,307.27	70,200.00	(43,892.73)	37.5%
Personnel Services				
90110 - Librarian	23,625.00	47,520.00	(23,895.00)	49.7%
90120 - Library Staff	23,574.72	58,410.00	(34,835.28)	40.4%
90980 - Employer Cost	14,364.29	40,000.00	(25,635.71)	35.9%
Total Personnel Services	61,564.01	145,930.00	(84,365.99)	42.2%
Total Expense	87,871.28	216,130.00	(128,258.72)	40.7%
Net Ordinary Income	80,178.52	57,182.00	22,996.52	140.2%
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	80,178.52	0.00	80,178.52	100.0%

Port Orford Public Library District
Transaction Detail Future
 July through December 2024

Type	Date	Num	Memo	Class	Cir	Split	Original Amount
LGIP-Future MR							
Deposit	07/31/2024		Interest	Future ...	X	30533 · Int. Earned-C...	50.77
Deposit	08/31/2024		Interest	Future ...	X	30533 · Int. Earned-C...	51.24
Deposit	09/30/2024		Interest	Future ...	X	30533 · Int. Earned-C...	49.80
Deposit	10/31/2024		Interest	Future ...	X	30533 · Int. Earned-C...	49.86
Deposit	11/30/2024		Interest	Future ...	X	30533 · Int. Earned-C...	47.31
Deposit	12/31/2024		Interest	Future ...	X	30533 · Int. Earned-C...	47.70
Total LGIP-Future MR							
TOTAL							

Port Orford Public Library District
 Profit & Loss
 July through December 2024

Jul - Dec 24

Ordinary Income/Expense	
Local Receipts	12,171.40
Income	
Local Receipts	1,973.52
30533 - Int. Earned-Cty, Chg, LGP	1,275.16
31500 - Library Services	1,213.72
31505 - Room Rental	7,709.00
32500 - Gifts, Donations, Friends	
Total Local Receipts	12,171.40
Other Income	170.14
Taxes	
00500 - Taxes-Current Year	154,666.85
01000 - Taxes-Prior Years	1,041.41
Total Taxes	155,708.26
Total Income	168,049.80
Gross Profit	168,049.80
Expense	
Materials & Services	189.00
91300 - Membership Dues	1,473.23
92010 - M & R-Equipment	891.48
92030 - M & R-Building	3,000.00
92520 - Prof. Ser.-Accountant	2,500.00
92526 - Prof. Ser.-Computer IT	2,879.50
93000 - Postage & Freight	150.00
93510 - Leg. Req.-Adv & Election	2,350.13
94010 - Supplies-Library	472.29
94503 - Programs-Children	61.22
94505 - Programs-Adults	1,060.35
94550 - Internet	450.00
95500 - Insurance/Bonds	2,394.04
96020 - Pub.-Adult	91.22
96030 - Pub.-Children	568.65
96040 - Pub.-Mag/Papers	1,723.99
96055 - Pub.-Electronic Materials	704.90
96060 - Cat. Software	409.39
96100 - Equipment	699.17
96200 - Water & Sewer	3,134.84
96250 - Electricity	903.87
96260 - Trash	200.00
96270 - Landscape Maintenance	
Total Materials & Services	26,307.27
Personnel Services	23,625.00
90110 - Librarian	23,574.72
90120 - Library Staff	14,364.29
90980 - Employer Cost	
Total Personnel Services	61,564.01
Total Expense	87,871.28
Net Ordinary Income	80,178.52
Net Income	80,178.52