

# Port Orford Public Library District

Financial Report for July 31, 2024 (Represents 8% of the Year)

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**Port Orford Public Library District**  
**Balance Sheet 8% FY**  
As of July 31, 2024

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	<u>Jul 31, 24</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Ownership Account	86.88
Rogue Checking	11,915.91
Rogue Major Repair	10.03
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<b>Total Checking/Savings</b>	12,012.82
<b>Other Current Assets</b>	
LGIP-Future MR	11,415.08
LGIP-Gen	65,757.34
Petty Cash	70.00
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<b>Total Other Current Assets</b>	77,242.42
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<b>Total Current Assets</b>	89,255.24
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<b>TOTAL ASSETS</b>	<b>89,255.24</b>
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<b>LIABILITIES &amp; EQUITY</b>	89,255.24

**Port Orford Public Library District  
Transaction Detail Checking  
July 2024**

Type	Date	Num	Name	Memo	Clr	Split	Amount
<b>Rogue Checking</b>							
Check	07/01/2024	ACH	Great America Fina...	copier	X	92010 · M & R-Eq...	(95.00)
Check	07/02/2024		First Book	Books	X	96030 · Pub.-Chil...	(46.70)
Check	07/03/2024	12955	Willms, Denise	wages	X	-SPLIT-	(3,205.38)
Check	07/03/2024	12956	Davies, Elizabeth	Wages	X	-SPLIT-	(849.12)
Check	07/03/2024	12957	Morgan, Brittany	Wages	X	-SPLIT-	(1,607.19)
Check	07/03/2024	12958	Cecil Ashdown	Bookkeeping	X	92520 · Prof. Ser.-...	(500.00)
Transfer	07/05/2024			Funds Transfer	X	LGIP-Gen	10,000.00
Check	07/05/2024		Curry Transfer & Re...	Trash	X	96260 · Trash	(58.85)
Check	07/08/2024		Oregon Department ...	tax	X	90980 · Employer ...	(668.98)
Check	07/08/2024		IRS	tax	X	90980 · Employer ...	(1,324.38)
Check	07/09/2024		Ingram Library Servi...	books	X	96020 · Pub.-Adult	(892.79)
Check	07/09/2024	12959	EdTech Logistics LLC	erate	X	92526 · Prof. Ser.-...	(500.00)
Check	07/09/2024	12960	South Coast Office ...	2626	X	92010 · M & R-Eq...	(188.48)
Check	07/09/2024		Coos-Curry Electric ...	Util	X	96250 · Electricity	(747.92)
Deposit	07/09/2024			Deposit	X	-SPLIT-	514.20
Transfer	07/10/2024			Funds Transfer	X	LGIP-Gen	10,000.00
Check	07/11/2024		LSN	internet	X	-SPLIT-	(176.49)
Check	07/17/2024	debit	City of Port Orford	water	X	96200 · Water & S...	(111.82)
Check	07/18/2024		Total Magazines		X	96040 · Pub.-Mag...	(388.65)
Check	07/24/2024	ACH	Executech	IT		92526 · Prof. Ser.-...	(468.00)
Check	07/26/2024		IRS	tax	X	90980 · Employer ...	(113.83)
Deposit	07/29/2024			Deposit	X	31500 · Library Se...	75.57
Check	07/30/2024		Amazon.com	MIXED	X	-SPLIT-	(283.13)
Total Rogue Checking							8,363.06
<b>TOTAL</b>							<b>8,363.06</b>

**Port Orford Public Library District**  
**Budget vs. Actual 8%**  
**July 2024**

	Jul 24	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	311.13	2,500.00	(2,188.87)	12.4%
31500 · Library Services	389.77	2,000.00	(1,610.23)	19.5%
31505 · Room Rental	100.00	2,000.00	(1,900.00)	5.0%
32500 · Gifts, Donations, Friends	100.00	7,000.00	(6,900.00)	1.4%
<b>Total Local Receipts</b>	<b>900.90</b>	<b>13,500.00</b>	<b>(12,599.10)</b>	<b>6.7%</b>
Other Income	0.00	12,000.00	(12,000.00)	0.0%
<b>Taxes</b>				
00500 · Taxes-Current Year	800.00	169,312.00	(168,512.00)	0.5%
01000 · Taxes-Prior Years	62.92	3,500.00	(3,437.08)	1.8%
<b>Total Taxes</b>	<b>862.92</b>	<b>172,812.00</b>	<b>(171,949.08)</b>	<b>0.5%</b>
<b>Total Income</b>	<b>1,763.82</b>	<b>273,312.00</b>	<b>(271,548.18)</b>	<b>0.6%</b>
<b>Gross Profit</b>	<b>1,763.82</b>	<b>273,312.00</b>	<b>(271,548.18)</b>	<b>0.6%</b>
<b>Expense</b>				
<b>Materials &amp; Services</b>				
91200 · Training & Meetings	0.00	1,300.00	(1,300.00)	0.0%
91300 · Membership Dues	0.00	1,300.00	(1,300.00)	0.0%
92010 · M & R-Equipment	283.48	1,600.00	(1,316.52)	17.7%
92030 · M & R-Building	0.00	3,000.00	(3,000.00)	0.0%
92510 · Prof. Ser.-Audit	0.00	0.00	0.00	0.0%
92520 · Prof. Ser.-Accountant	500.00	6,000.00	(5,500.00)	8.3%
92526 · Prof. Ser.-Computer IT	968.00	3,000.00	(2,032.00)	32.3%
92530 · Prof. Ser.-Custodian	0.00	0.00	0.00	0.0%
93000 · Postage & Freight	0.00	3,100.00	(3,100.00)	0.0%
93510 · Leg. Req.-Adv & Election	0.00	500.00	(500.00)	0.0%
94010 · Supplies-Library	158.51	5,000.00	(4,841.49)	3.2%
94503 · Programs-Children	0.00	1,500.00	(1,500.00)	0.0%
94505 · Programs-Adults	27.99	1,500.00	(1,472.01)	1.9%
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	176.49	2,400.00	(2,223.51)	7.4%
95500 · Insurance/Bonds	0.00	9,000.00	(9,000.00)	0.0%
96020 · Pub.-Adult	892.79	6,500.00	(5,607.21)	13.7%
96030 · Pub.-Children	46.70	1,500.00	(1,453.30)	3.1%
96040 · Pub.-Mag./Papers	388.65	500.00	(111.35)	77.7%
96050 · Pub.-Audio/Visual	0.00	200.00	(200.00)	0.0%
96055 · Pub.-Electronic Materials	0.00	1,700.00	(1,700.00)	0.0%
96060 · Cat. Software	0.00	2,500.00	(2,500.00)	0.0%
96100 · Equipment	96.63	1,000.00	(903.37)	9.7%
96200 · Water & Sewer	111.82	1,600.00	(1,488.18)	7.0%

	<u>Jul 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
96250 · Electricity	747.92	12,000.00	(11,252.08)	6.2%
96260 · Trash	58.85	1,000.00	(941.15)	5.9%
96270 · Landscape Maintenance	0.00	500.00	(500.00)	0.0%
96500 · Other	0.00	2,000.00	(2,000.00)	0.0%
<b>Total Materials &amp; Services</b>	<b>4,457.83</b>	<b>70,200.00</b>	<b>(65,742.17)</b>	<b>6.4%</b>
<b>Personnel Services</b>				
90110 · Librarian	3,937.50	47,520.00	(43,582.50)	8.3%
90120 · Library Staff	2,993.07	58,410.00	(55,416.93)	5.1%
90980 · Employer Cost	838.31	40,000.00	(39,161.69)	2.1%
<b>Total Personnel Services</b>	<b>7,768.88</b>	<b>145,930.00</b>	<b>(138,161.12)</b>	<b>5.3%</b>
<b>Total Expense</b>	<b>12,226.71</b>	<b>216,130.00</b>	<b>(203,903.29)</b>	<b>5.7%</b>
<b>Net Ordinary Income</b>	<b>(10,462.89)</b>	<b>57,182.00</b>	<b>(67,644.89)</b>	<b>(18.3)%</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>(10,462.89)</b>	<b>0.00</b>	<b>(10,462.89)</b>	<b>100.0%</b>

**Port Orford Public Library District**  
**Profit & Loss**  
 July 2024

	Jul 24
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Local Receipts</b>	
30533 · Int. Earned-Cty, Chg, LGIP	311.13
31500 · Library Services	389.77
31505 · Room Rental	100.00
32500 · Gifts, Donations, Friends	100.00
<b>Total Local Receipts</b>	900.90
<b>Taxes</b>	
00500 · Taxes-Current Year	800.00
01000 · Taxes-Prior Years	62.92
<b>Total Taxes</b>	862.92
<b>Total Income</b>	1,763.82
<b>Gross Profit</b>	1,763.82
<b>Expense</b>	
<b>Materials &amp; Services</b>	
92010 · M & R-Equipment	283.48
92520 · Prof. Ser.-Accountant	500.00
92526 · Prof. Ser.-Computer IT	968.00
94010 · Supplies-Library	158.51
94505 · Programs-Adults	27.99
94550 · Internet	176.49
96020 · Pub.-Adult	892.79
96030 · Pub.-Children	46.70
96040 · Pub.-Mag./Papers	388.65
96100 · Equipment	96.63
96200 · Water & Sewer	111.82
96250 · Electricity	747.92
96260 · Trash	58.85
<b>Total Materials &amp; Services</b>	4,457.83
<b>Personnel Services</b>	
90110 · Librarian	3,937.50
90120 · Library Staff	2,993.07
90980 · Employer Cost	838.31
<b>Total Personnel Services</b>	7,768.88
<b>Total Expense</b>	12,226.71
<b>Net Ordinary Income</b>	(10,462.89)
<b>Net Income</b>	(10,462.89)