

Port Orford Public Library District

Financial Report for August 31, 2024 (Represents 16% of the Year)

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Port Orford Public Library District
Balance Sheet
As of August 31, 2024

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
Ownership Account	87.32
Rogue Checking	14,107.49
Rogue Major Repair	10.03
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Total Checking/Savings	14,204.84
Other Current Assets	
LGIP-Future MR	11,466.32
LGIP-Gen	56,038.71
Petty Cash	70.00
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Total Other Current Assets	67,575.03
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Total Current Assets	81,779.87
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TOTAL ASSETS	81,779.87
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LIABILITIES & EQUITY	81,779.87

Port Orford Public Library District Transaction Detail by Account August 2024

Type	Date	Num	Name	Memo	Class	Cir	Split	Amount
Rogue Checking								
Check	08/05/2024	12960	Willms, Denise	wages		X	-SPLIT-	(3,205.38)
Check	08/05/2024	12961	Morgan, Brittany	Wages		X	-SPLIT-	(1,757.02)
Check	08/05/2024		IRS	tax		X	90980 · Emplo...	(1,373.54)
Check	08/05/2024		Oregon Department ...	tax		X	90980 · Emplo...	(689.81)
Check	08/05/2024	12963	Cecil Ashdown	Bookkeeping		X	92520 · Prof. S...	(500.00)
Check	08/06/2024		Curry Transfer & Re...	Trash		X	96260 · Trash	(58.85)
Deposit	08/07/2024			Deposit		X	-SPLIT-	564.83
Check	08/09/2024		Center Point Large ...	Books		X	96020 · Pub.-A...	(50.34)
Check	08/09/2024	12972	Coos-Curry Supply, ...	# 246		X	92030 · M & R-...	(187.60)
Check	08/09/2024	12964	Tom Mcknight			X	96270 · Lands...	(100.00)
Check	08/09/2024	12965	Curry Coastal Pilot	236296		X	96040 · Pub.-...	(90.00)
Check	08/09/2024		Coos-Curry Electric ...	Util		X	96250 · Electri...	(401.22)
Check	08/09/2024		Wal-Mart	Checks		X	94010 · Suppli...	(216.00)
Check	08/10/2024		LSN	internet		X	-SPLIT-	(176.49)
Check	08/12/2024		South Coast Office ...	2626 478678-0		X	92010 · M & R-...	(112.00)
Check	08/12/2024		Curry Transfer & Re...	Trash		X	96260 · Trash	(183.92)
Check	08/13/2024		Curry Transfer & Re...	Trash		X	96260 · Trash	(359.61)
Check	08/16/2024		City of Port Orford	water		X	96200 · Water ...	(117.87)
Check	08/19/2024	12962	Davies, Elizabeth	Wages		X	-SPLIT-	(832.44)
Check	08/19/2024		Amazon.com	MIXED		X	-SPLIT-	(667.31)
Check	08/20/2024	12966	Secretary of State	Review Filling		X	93510 · Leg. R...	(150.00)
Transfer	08/21/2024			Funds Transfer		X	LGIP-Gen	10,000.00
Deposit	08/24/2024		USAC	e rate		X	10530 · Grants	4,492.80
Check	08/24/2024		Amazon.com	MIXED		X	-SPLIT-	(250.00)
Check	08/26/2024		Center Point Large ...	Books		X	96020 · Pub.-A...	(50.34)
Check	08/27/2024		Executech	169464 Sophos		X	92526 · Prof. S...	(596.00)
Check	08/27/2024		PERS	PERS		X	90980 · Emplo...	(1,102.56)
Check	08/29/2024	ACH	CANVA	copier		X	94010 · Suppli...	(149.90)
Deposit	08/31/2024			Deposit		X	31500 · Library...	44.15
Total Rogue Checking								1,723.58
TOTAL								1,723.58

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

	Jul - Aug 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	592.94	2,500.00	(1,907.06)	23.7%
31500 · Library Services	613.75	2,000.00	(1,386.25)	30.7%
31505 · Room Rental	435.00	2,000.00	(1,565.00)	21.8%
32500 · Gifts, Donations, Friends	150.00	7,000.00	(6,850.00)	2.1%
Total Local Receipts	1,791.69	13,500.00	(11,708.31)	13.3%
Other Income	0.00	12,000.00	(12,000.00)	0.0%
Taxes				
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%
Total Taxes	862.92	172,812.00	(171,949.08)	0.5%
Total Income	2,654.61	273,312.00	(270,657.39)	1.0%
Gross Profit	2,654.61	273,312.00	(270,657.39)	1.0%
Expense				
Materials & Services				
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	395.48	1,600.00	(1,204.52)	24.7%
92030 · M & R-Building	187.60	3,000.00	(2,812.40)	6.3%
92510 · Prof. Ser.-Audit	0.00	0.00	0.00	0.0%
92520 · Prof. Ser.-Accountant	1,000.00	6,000.00	(5,000.00)	16.7%
92526 · Prof. Ser.-Computer IT	1,096.00	3,000.00	(1,904.00)	36.5%
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	150.00	500.00	(350.00)	30.0%
94010 · Supplies-Library	1,279.68	5,000.00	(3,720.32)	25.6%
94503 · Programs-Children	81.05	1,500.00	(1,418.95)	5.4%
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	352.98	2,400.00	(2,047.02)	14.7%
95500 · Insurance/Bonds	0.00	9,000.00	(9,000.00)	0.0%
96020 · Pub.-Adult	993.47	6,500.00	(5,506.53)	15.3%
96030 · Pub.-Children	46.70	1,500.00	(1,453.30)	3.1%
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	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	177.62	1,000.00	(822.38)	17.8%
96200 · Water & Sewer	229.69	1,600.00	(1,370.31)	14.4%

	Jul - Aug 24	Budget	\$ Over Budget	% of Budget
96250 · Electricity	1,149.14	12,000.00	(10,850.86)	9.6%
96260 · Trash	661.23	1,000.00	(338.77)	66.1%
96270 · Landscape Maintenance	100.00	500.00	(400.00)	20.0%
96500 · Other	0.00	2,000.00	(2,000.00)	0.0%
Total Materials & Services	8,407.28	70,200.00	(61,792.72)	12.0%
Personnel Services				
90110 · Librarian	7,875.00	47,520.00	(39,645.00)	16.6%
90120 · Library Staff	6,170.32	58,410.00	(52,239.68)	10.6%
90980 · Employer Cost	2,684.31	40,000.00	(37,315.69)	6.7%
Total Personnel Services	16,729.63	145,930.00	(129,200.37)	11.5%
Total Expense	25,136.91	216,130.00	(190,993.09)	11.6%
Net Ordinary Income	(22,482.30)	57,182.00	(79,664.30)	(39.3)%
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	(22,482.30)	0.00	(22,482.30)	100.0%

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

	Jul - Aug 24
Ordinary Income/Expense	
Income	
Local Receipts	
30533 · Int. Earned-Cty, Chg, LGIP	592.94
31500 · Library Services	613.75
31505 · Room Rental	435.00
32500 · Gifts, Donations, Friends	150.00
Total Local Receipts	1,791.69
Taxes	
00500 · Taxes-Current Year	800.00
01000 · Taxes-Prior Years	62.92
Total Taxes	862.92
Total Income	2,654.61
Gross Profit	2,654.61
Expense	
Materials & Services	
92010 · M & R-Equipment	395.48
92030 · M & R-Building	187.60
92520 · Prof. Ser.-Accountant	1,000.00
92526 · Prof. Ser.-Computer IT	1,096.00
93510 · Leg. Req.-Adv & Election	150.00
94010 · Supplies-Library	1,279.68
94503 · Programs-Children	81.05
94505 · Programs-Adults	27.99
94550 · Internet	352.98
96020 · Pub.-Adult	993.47
96030 · Pub.-Children	46.70
96040 · Pub.-Mag./Papers	478.65
96100 · Equipment	177.62
96200 · Water & Sewer	229.69
96250 · Electricity	1,149.14
96260 · Trash	661.23
96270 · Landscape Maintenance	100.00
Total Materials & Services	8,407.28
Personnel Services	
90110 · Librarian	7,875.00
90120 · Library Staff	6,170.32
90980 · Employer Cost	2,684.31
Total Personnel Services	16,729.63
Total Expense	25,136.91
Net Ordinary Income	(22,482.30)
Net Income	(22,482.30)

Port Orford Public Library District

Financial Report for September 30, 2024 (Represents 25% of the Year)

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Port Orford Public Library District
Balance Sheet
As of September 30, 2024

	<u>Sep 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
Ownership Account	87.75
Rogue Checking	11,702.68
Rogue Major Repair	10.03
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Total Checking/Savings	11,800.46
Other Current Assets	
LGIP-Future MR	11,516.12
LGIP-Gen	46,879.48
Petty Cash	70.00
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Total Other Current Assets	58,465.60
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Total Current Assets	70,266.06
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TOTAL ASSETS	70,266.06
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LIABILITIES & EQUITY	70,266.06

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

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount
Rogue Checking								
Check	09/01/2024	ACH	Great America Fina...	copier		X	92010 · M & R...	(95.00)
Deposit	09/04/2024			Deposit		X	31500 · Library...	16.45
Check	09/05/2024		IRS	tax		X	90980 · Emplo...	(1,538.62)
Check	09/05/2024		Oregon Department ...	tax		X	90980 · Emplo...	(781.01)
Check	09/05/2024	12967	Willms, Denise	wages		X	-SPLIT-	(3,205.38)
Check	09/05/2024	12968	Davies, Elizabeth	Wages		X	-SPLIT-	(949.12)
Check	09/05/2024	12969	Wilson, Anne	Wages		X	-SPLIT-	(828.52)
Check	09/05/2024	12970	Morgan, Brittany	Wages		X	-SPLIT-	(1,754.37)
Check	09/05/2024	12971	Cecil Ashdown	Bookkeeping		X	92520 · Prof. S...	(500.00)
Check	09/05/2024		Curry Transfer & Re...	Trash		X	96260 · Trash	(60.66)
Deposit	09/09/2024			Deposit		X	-SPLIT-	429.85
Check	09/09/2024		Center Point Large ...	Books		X	96020 · Pub.-A...	(49.14)
Check	09/09/2024		South Coast Office ...	2626 478678-0		X	92010 · M & R...	(81.98)
Check	09/09/2024	12973	Curry Coastal Pilot	236296			96040 · Pub.-...	(90.00)
Check	09/09/2024	12974	Tom Mcknight				96270 · Lands...	(100.00)
Check	09/09/2024		City of Port Orford	water		X	96200 · Water ...	(118.58)
Check	09/09/2024		Coos-Curry Electric ...	Util		X	96250 · Electri...	(214.01)
Check	09/10/2024		LSN	internet		X	-SPLIT-	(176.49)
Deposit	09/10/2024			Deposit		X	Other Income	70.14
Deposit	09/12/2024			Deposit		X	31505 · Room ...	168.72
Deposit	09/16/2024			Deposit		X	31500 · Library...	8.67
Check	09/19/2024	12965	Davies, Elizabeth	Wages		X	-SPLIT-	(1,142.27)
Check	09/19/2024		IRS	tax			90980 · Emplo...	(223.84)
Check	09/19/2024		Oregon Department ...	tax			90980 · Emplo...	(142.03)
Transfer	09/20/2024			Funds Transfer	General F...	X	LGIP-Gen	10,000.00
Check	09/23/2024		PERS	PERS		X	90980 · Emplo...	(128.20)
Check	09/23/2024		Center Point Large ...	Books			96020 · Pub.-A...	(50.34)
Check	09/23/2024	12966	C & K Market Inc.	supplies			-SPLIT-	(33.23)
Check	09/24/2024	ACH	Executech	IT			92526 · Prof. S...	(468.00)
Check	09/30/2024	12980	Amazon.com	MIXED		X	-SPLIT-	(367.85)
Total Rogue Checking								(2,404.81)
TOTAL								(2,404.81)

Port Orford Public Library District
Budget vs. Actual 25% FY
July through September 2024

	Jul - Sep 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	823.41	2,500.00	(1,676.59)	32.9%
31500 · Library Services	768.72	2,000.00	(1,231.28)	38.4%
31505 · Room Rental	603.72	2,000.00	(1,396.28)	30.2%
32500 · Gifts, Donations, Friends	450.00	7,000.00	(6,550.00)	6.4%
Total Local Receipts	2,645.85	13,500.00	(10,854.15)	19.6%
Other Income	70.14	12,000.00	(11,929.86)	0.6%
Taxes				
00500 · Taxes-Current Year	1,400.00	169,312.00	(167,912.00)	0.8%
01000 · Taxes-Prior Years	73.65	3,500.00	(3,426.35)	2.1%
Total Taxes	1,473.65	172,812.00	(171,338.35)	0.9%
Total Income	4,189.64	273,312.00	(269,122.36)	1.5%
Gross Profit	4,189.64	273,312.00	(269,122.36)	1.5%
Expense				
Materials & Services				
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	572.46	1,600.00	(1,027.54)	35.8%
92030 · M & R-Building	187.60	3,000.00	(2,812.40)	6.3%
92520 · Prof. Ser.-Accountant	1,500.00	6,000.00	(4,500.00)	25.0%
92526 · Prof. Ser.-Computer IT	1,564.00	3,000.00	(1,436.00)	52.1%
93000 · Postage & Freight	0.00	3,100.00	(3,100.00)	0.0%
93510 · Leg. Req.-Adv & Election	150.00	500.00	(350.00)	30.0%
94010 · Supplies-Library	1,395.43	5,000.00	(3,604.57)	27.9%
94503 · Programs-Children	158.37	1,500.00	(1,341.63)	10.6%
94505 · Programs-Adults	61.22	1,500.00	(1,438.78)	4.1%
94550 · Internet	529.47	2,400.00	(1,870.53)	22.1%
95500 · Insurance/Bonds	0.00	9,000.00	(9,000.00)	0.0%
96020 · Pub.-Adult	1,092.95	6,500.00	(5,407.05)	16.8%
96030 · Pub.-Children	46.70	1,500.00	(1,453.30)	3.1%
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	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	352.40	1,000.00	(647.60)	35.2%
96200 · Water & Sewer	348.27	1,600.00	(1,251.73)	21.8%
96250 · Electricity	1,363.15	12,000.00	(10,636.85)	11.4%
96260 · Trash	721.89	1,000.00	(278.11)	72.2%
96270 · Landscape Maintenance	200.00	500.00	(300.00)	40.0%

	Jul - Sep 24	Budget	\$ Over Budget	% of Budget
96500 · Other	0.00	2,000.00	(2,000.00)	0.0%
Total Materials & Services	10,812.56	70,200.00	(59,387.44)	15.4%
Personnel Services				
90110 · Librarian	11,812.50	47,520.00	(35,707.50)	24.9%
90120 · Library Staff	11,798.00	58,410.00	(46,612.00)	20.2%
90980 · Employer Cost	3,812.49	40,000.00	(36,187.51)	9.5%
Total Personnel Services	27,422.99	145,930.00	(118,507.01)	18.8%
Total Expense	38,235.55	216,130.00	(177,894.45)	17.7%
Net Ordinary Income	(34,045.91)	57,182.00	(91,227.91)	(59.5)%
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	(34,045.91)	0.00	(34,045.91)	100.0%

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

	Jul - Sep 24
Ordinary Income/Expense	
Income	
Local Receipts	
30533 · Int. Earned-Cty, Chg, LGIP	823.41
31500 · Library Services	768.72
31505 · Room Rental	603.72
32500 · Gifts, Donations, Friends	450.00
Total Local Receipts	2,645.85
Other Income	70.14
Taxes	
00500 · Taxes-Current Year	1,400.00
01000 · Taxes-Prior Years	73.65
Total Taxes	1,473.65
Total Income	4,189.64
Gross Profit	4,189.64
Expense	
Materials & Services	
92010 · M & R-Equipment	572.46
92030 · M & R-Building	187.60
92520 · Prof. Ser.-Accountant	1,500.00
92526 · Prof. Ser.-Computer IT	1,564.00
93510 · Leg. Req.-Adv & Election	150.00
94010 · Supplies-Library	1,395.43
94503 · Programs-Children	158.37
94505 · Programs-Adults	61.22
94550 · Internet	529.47
96020 · Pub.-Adult	1,092.95
96030 · Pub.-Children	46.70
96040 · Pub.-Mag./Papers	568.65
96100 · Equipment	352.40
96200 · Water & Sewer	348.27
96250 · Electricity	1,363.15
96260 · Trash	721.89
96270 · Landscape Maintenance	200.00
Total Materials & Services	10,812.56
Personnel Services	
90110 · Librarian	11,812.50
90120 · Library Staff	11,798.00
90980 · Employer Cost	3,812.49
Total Personnel Services	27,422.99
Total Expense	38,235.55
Net Ordinary Income	(34,045.91)
Net Income	(34,045.91)