

Port Orford Public Library District

Financial Report for August 31, 2023 (Represents 16% of the Year)

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Port Orford Public Library District
Balance Sheet
As of August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
Ownership Account	82.24
Rogue Checking	12,067.02
Rogue Major Repair	10.03
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Total Checking/Savings	12,159.29
Other Current Assets	
LGIP-Future MR	10,897.73
LGIP-Gen	42,698.29
Petty Cash	70.00
	<hr/>
Total Other Current Assets	53,666.02
	<hr/>
Total Current Assets	65,825.31
	<hr/>
TOTAL ASSETS	65,825.31
	<hr/> <hr/>
LIABILITIES & EQUITY	65,825.31

**Port Orford Public Library District
Transaction Detail Checking
August 2023**

Type	Date	Num	Name	Memo	Clr	Split	Paid Amount
Rogue Checking							
Transfer	08/01/2023			Funds Transfer	X	LGIP-Gen	10,000.00
Check	08/01/2023	12843	Denise, Willms	wages	X	-SPLIT-	(3,020.71)
Check	08/01/2023	12844	Wilson, Anne	Wages	X	-SPLIT-	(1,513.32)
Check	08/01/2023	12845	Morgan, Brittany	Wages	X	-SPLIT-	(1,355.69)
Check	08/01/2023	12846	Cecil Ashdown	Bookkeeping	X	92520 · Prof. S...	(500.00)
Check	08/04/2023		IRS	tax	X	90980 · Emplo...	(1,271.30)
Check	08/04/2023		Oregon Department ...	tax	X	90980 · Emplo...	(660.47)
Check	08/07/2023		PERS	PERS	X	90980 · Emplo...	(675.98)
Check	08/07/2023		Amazon.com	Supplies	X	94010 · Suppli...	(59.37)
Transfer	08/09/2023			Deposit to wr...	X	Rogue Major R...	317.45
Check	08/16/2023		Secretary of State	Review Filling		92510 · Prof. S...	(150.00)
Check	08/16/2023		Secretary of State	Review Filling		92510 · Prof. S...	(150.00)
Deposit	08/16/2023			Deposit	X	-SPLIT-	204.06
Check	08/16/2023	12847	Ingram Library Servi...	books	X	-SPLIT-	(281.94)
Check	08/16/2023	12848	South Coast Office ...	copier	X	92010 · M & R...	(86.89)
Check	08/16/2023	12849	Executech	IT	X	-SPLIT-	(936.00)
Check	08/16/2023	12850	Coos-Curry Supply, ...	# 246	X	94010 · Suppli...	(16.68)
Check	08/16/2023	12851	Curry Transfer & Re...	Trash	X	96260 · Trash	(58.85)
Check	08/16/2023	12852	C & K Market Inc.	supplies	X	94010 · Suppli...	(34.26)
Check	08/16/2023	12853	City of Port Orford	water	X	96200 · Water ...	(95.64)
Check	08/16/2023	12854	Curry Coastal Pilot	236296	X	96040 · Pub.-...	(85.00)
Check	08/16/2023	12855	Center Point Large ...	Books		96020 · Pub.-A...	(49.14)
Check	08/16/2023	12856	Showcases	Supplies	X	94010 · Suppli...	(107.57)
Check	08/16/2023	12857	Ingram Library Servi...	books	X	-SPLIT-	(90.07)
Deposit	08/17/2023			Deposit	X	-SPLIT-	425.45
Check	08/21/2023		PERS	PERS	X	90980 · Emplo...	(2,012.33)
Check	08/21/2023		Amazon.com	Supplies	X	94010 · Suppli...	(215.28)
Check	08/21/2023		Amazon.com	Supplies	X	91300 · Memb...	(100.00)
Check	08/21/2023		Amazon.com	Supplies	X	91300 · Memb...	(237.31)
Check	08/24/2023	12858	Great America Fina...	Copier		-SPLIT-	(242.00)
Transfer	08/30/2023			Funds Transfer	X	LGIP-Gen	10,000.00
Total Rogue Checking							6,941.16
TOTAL							6,941.16

Port Orford Public Library District
Budget vs. Actual 16%
July through August 2023

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Cash Carryover	0.00	70,000.00	(70,000.00)	0.0%
Local Receipts				
30533 · Int. Earned-Cty, Chg, LGIP	409.29	800.00	(390.71)	51.2%
31500 · Library Services	376.96	3,000.00	(2,623.04)	12.6%
31505 · Room Rental	215.00	1,500.00	(1,285.00)	14.3%
32500 · Gifts, Donations, Friends	355.00	12,000.00	(11,645.00)	3.0%
Total Local Receipts	1,356.25	17,300.00	(15,943.75)	7.8%
Other Income	0.00	8,000.00	(8,000.00)	0.0%
Taxes				
00500 · Taxes-Current Year	5,231.36	161,653.00	(156,421.64)	3.2%
01000 · Taxes-Prior Years	680.98	3,500.00	(2,819.02)	19.5%
Total Taxes	5,912.34	165,153.00	(159,240.66)	3.6%
Total Income	7,268.59	260,453.00	(253,184.41)	2.8%
Gross Profit	7,268.59	260,453.00	(253,184.41)	2.8%
Expense				
Materials & Services				
91200 · Training & Meetings	0.00	1,000.00	(1,000.00)	0.0%
91300 · Membership Dues	337.31	1,000.00	(662.69)	33.7%
92010 · M & R-Equipment	421.88	1,500.00	(1,078.12)	28.1%
92030 · M & R-Building	0.00	3,000.00	(3,000.00)	0.0%
92510 · Prof. Ser.-Audit	300.00	15,000.00	(14,700.00)	2.0%
92520 · Prof. Ser.-Accountant	1,000.00	6,000.00	(5,000.00)	16.7%
92526 · Prof. Ser.-Computer IT	1,904.00	6,500.00	(4,596.00)	29.3%
93000 · Postage & Freight	0.00	200.00	(200.00)	0.0%
93510 · Leg. Req.-Adv & Election	767.60	500.00	267.60	153.5%
94010 · Supplies-Library	619.75	4,500.00	(3,880.25)	13.8%
94503 · Programs-Children	0.00	1,500.00	(1,500.00)	0.0%
94505 · Programs-Adults	0.00	1,300.00	(1,300.00)	0.0%
94550 · Internet	328.24	2,100.00	(1,771.76)	15.6%
95500 · Insurance/Bonds	0.00	8,000.00	(8,000.00)	0.0%
96020 · Pub.-Adult	1,303.87	6,500.00	(5,196.13)	20.1%
96030 · Pub.-Children	165.05	1,500.00	(1,334.95)	11.0%
96040 · Pub.-Mag./Papers	85.00	500.00	(415.00)	17.0%
96100 · Equipment	0.00	1,000.00	(1,000.00)	0.0%
96200 · Water & Sewer	188.52	1,500.00	(1,311.48)	12.6%
96250 · Electricity	1,227.49	13,000.00	(11,772.51)	9.4%
96260 · Trash	124.77	700.00	(575.23)	17.8%
96270 · Landscape Maintenance	0.00	500.00	(500.00)	0.0%
96500 · Other	0.00	1,100.00	(1,100.00)	0.0%
Total Materials & Services	8,773.48	78,400.00	(69,626.52)	11.2%

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
Personnel Services				
90110 · Librarian	7,333.32	44,000.00	(36,666.68)	16.7%
90120 · Library Staff	6,853.25	49,920.00	(43,066.75)	13.7%
90980 · Employer Cost	6,177.42	33,000.00	(26,822.58)	18.7%
Total Personnel Services	20,363.99	126,920.00	(106,556.01)	16.0%
Total Expense	29,137.47	205,320.00	(176,182.53)	14.2%
Net Ordinary Income	(21,868.88)	55,133.00	(77,001.88)	(39.7)%
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	53,133.00	(53,133.00)	0.0%
Total Other Expense	0.00	55,133.00	(55,133.00)	0.0%
Net Other Income	0.00	(55,133.00)	55,133.00	0.0%
Net Income	(21,868.88)	0.00	(21,868.88)	100.0%

09/07/23

Port Orford Public Library District
Profit & Loss
 July through August 2023

	Jul - Aug 23
Ordinary Income/Expense	
Income	
Local Receipts	
30533 · Int. Earned-Cty, Chg, LGIP	409.29
31500 · Library Services	376.96
31505 · Room Rental	215.00
32500 · Gifts, Donations, Friends	355.00
Total Local Receipts	1,356.25
Taxes	
00500 · Taxes-Current Year	5,231.36
01000 · Taxes-Prior Years	680.98
Total Taxes	5,912.34
Total Income	7,268.59
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Expense	
Materials & Services	
91300 · Membership Dues	337.31
92010 · M & R-Equipment	421.88
92510 · Prof. Ser.-Audit	300.00
92520 · Prof. Ser.-Accountant	1,000.00
92526 · Prof. Ser.-Computer IT	1,904.00
93510 · Leg. Req.-Adv & Election	767.60
94010 · Supplies-Library	619.75
94550 · Internet	328.24
96020 · Pub.-Adult	1,303.87
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96200 · Water & Sewer	188.52
96250 · Electricity	1,227.49
96260 · Trash	124.77
Total Materials & Services	8,773.48
Personnel Services	
90110 · Librarian	7,333.32
90120 · Library Staff	6,853.25
90980 · Employer Cost	6,177.42
Total Personnel Services	20,363.99
Total Expense	29,137.47
Net Ordinary Income	(21,868.88)
Net Income	(21,868.88)