

Port Orford Public Library District

Financial Report for March 31, 2023 (Represents 75% of the Year)

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

	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
Ownership Account	80.20
Rogue Checking	5,311.78
Rogue Major Repair	10.03
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Total Checking/Savings	5,402.01
Other Current Assets	
LGIP-Future MR	10,714.98
LGIP-Gen	121,588.82
Petty Cash	70.00
	<hr/>
Total Other Current Assets	132,373.80
	<hr/>
Total Current Assets	137,775.81
	<hr/>
TOTAL ASSETS	137,775.81
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LIABILITIES & EQUITY	137,775.81

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

Type	Date	Num	Name	Memo	Split	Paid Amount
Rogue Checking						
Check	03/01/2023	12756	Willms, Denise	wages	-SPLIT-	(2,793.41)
Check	03/01/2023	12757	Rush, Hope	Wages	-SPLIT-	(148.03)
Check	03/01/2023	12758	Wilson, Anne	Wages	-SPLIT-	(1,458.51)
Check	03/01/2023	12759			VOID	0.00
Check	03/01/2023	12760	Morgan, Brittany		-SPLIT-	(1,213.96)
Transfer	03/02/2023			Funds Transfer	LGIP-Gen	10,000.00
Check	03/02/2023	12761	Cecil Ashdown	Bookkeeping	92520 · Prof. Ser.-Ac...	(500.00)
Check	03/02/2023	12762	Annie Willson		-SPLIT-	(89.54)
Check	03/06/2023		IRS	tax	90980 · Employer Cost	(1,151.35)
Check	03/06/2023		Oregon Department ...	tax	90980 · Employer Cost	(581.48)
Check	03/07/2023		PERS	PERS	90980 · Employer Cost	(1,717.66)
Check	03/08/2023	12763	Coos-Curry Electric ...	Util	96250 · Electricity	(1,297.16)
Check	03/08/2023	12764	Curry Transfer & Re...	Trash	96260 · Trash	(109.98)
Check	03/08/2023	12765	South Coast Office ...	copier	92010 · M & R-Equip...	(85.00)
Check	03/08/2023	12766	City of Port Orford	water	-SPLIT-	(105.79)
Check	03/08/2023	12767	Rowman & Littlefield...	Adult	96020 · Pub.-Adult	(61.40)
Check	03/08/2023	12768	SWANK	Movie License	96050 · Pub.-Audio/V...	(302.00)
Check	03/08/2023	12769	CYBRARIAN Corp.	Software	96060 · Cat. Software	(595.00)
Check	03/08/2023	12770	Ingram Library Servi...	books	-SPLIT-	(859.99)
Deposit	03/09/2023			Deposit	31500 · Library Servi...	12.07
Check	03/10/2023		IRS	tax	90980 · Employer Cost	(1,364.57)
Check	03/10/2023		Oregon Department ...	tax	90980 · Employer Cost	(114.90)
Deposit	03/14/2023			Deposit	Other Income	611.91
Check	03/15/2023		Riverside Inn		91200 · Training & M...	(124.49)
Deposit	03/16/2023			Deposit	-SPLIT-	960.28
Check	03/20/2023		Amazon.com	kids	94503 · Programs-Ch...	(303.41)
Check	03/20/2023		Amazon.com	kids	94540 · Ready to Re...	(175.22)
Check	03/21/2023	12771	C & K Market Inc.	programs	94010 · Supplies-Libr...	(63.11)
Check	03/21/2023	12772	Center Point Large ...	Books	96020 · Pub.-Adult	(49.14)
Check	03/27/2023		Amazon.com	supplies	94010 · Supplies-Libr...	(153.74)
Check	03/28/2023		Amazon.com	equipment	96100 · Equipment	(140.27)
Check	03/29/2023	12773	Annie Willson		94503 · Programs-Ch...	(191.00)
Check	03/29/2023		Amazon.com	A/V	96050 · Pub.-Audio/V...	(5.00)
Deposit	03/30/2023			Deposit	-SPLIT-	399.25
Total Rogue Checking						(3,771.60)
TOTAL						(3,771.60)

Port Orford Public Library District
Budget vs. Actual 75% FY
July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Cash Carryover	0.00	76,500.00	(76,500.00)	0.0%
Grants				
10500 · Ready to Read Grant	1,000.00	1,000.00	0.00	100.0%
10530 · Grants	4,000.00	3,000.00	1,000.00	133.3%
Total Grants	5,000.00	4,000.00	1,000.00	125.0%
Local Receipts				
30533 · Int. Earned-Cty, Chg, LGIP	2,133.79	800.00	1,333.79	266.7%
31500 · Library Services	2,761.81	3,000.00	(238.19)	92.1%
31505 · Room Rental	1,646.88	1,500.00	146.88	109.8%
32500 · Gifts, Donations, Friends	16,217.34	12,500.00	3,717.34	129.7%
Total Local Receipts	22,759.82	17,800.00	4,959.82	127.9%
Other Income	2,061.14	9,556.00	(7,494.86)	21.6%
Taxes				
00500 · Taxes-Current Year	156,568.28	157,436.00	(867.72)	99.4%
01000 · Taxes-Prior Years	3,735.16	3,500.00	235.16	106.7%
Total Taxes	160,303.44	160,936.00	(632.56)	99.6%
Total Income	190,124.40	268,792.00	(78,667.60)	70.7%
Gross Profit	190,124.40	268,792.00	(78,667.60)	70.7%
Expense				
Materials & Services				
91200 · Training & Meetings	1,031.40	1,000.00	31.40	103.1%
91300 · Membership Dues	928.25	800.00	128.25	116.0%
92010 · M & R-Equipment	1,859.28	1,500.00	359.28	124.0%
92030 · M & R-Building	947.00	3,000.00	(2,053.00)	31.6%
92510 · Prof. Ser.-Audit	0.00	9,000.00	(9,000.00)	0.0%
92520 · Prof. Ser.-Accountant	4,500.00	6,000.00	(1,500.00)	75.0%
92526 · Prof. Ser.-Computer IT	4,589.14	6,000.00	(1,410.86)	76.5%
92530 · Prof. Ser.-Custodian	3,125.00	7,500.00	(4,375.00)	41.7%
93000 · Postage & Freight	2,439.38	3,000.00	(560.62)	81.3%
93510 · Leg. Req.-Adv & Election	0.00	500.00	(500.00)	0.0%
94010 · Supplies-Library	3,263.13	4,000.00	(736.87)	81.6%
94503 · Programs-Children	1,006.36	1,500.00	(493.64)	67.1%
94505 · Programs-Adults	624.84	1,300.00	(675.16)	48.1%
94540 · Ready to Read Grant	249.65	1,000.00	(750.35)	25.0%
94541 · Grant Funds	1,072.91	3,000.00	(1,927.09)	35.8%
94550 · Internet	1,519.27	2,000.00	(480.73)	76.0%
95500 · Insurance/Bonds	7,382.30	8,000.00	(617.70)	92.3%
96020 · Pub.-Adult	5,237.10	6,500.00	(1,262.90)	80.6%
96030 · Pub.-Children	1,415.59	1,500.00	(84.41)	94.4%
96040 · Pub.-Mag./Papers	298.00	500.00	(202.00)	59.6%

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
96050 · Pub.-Audio/Visual	528.96	500.00	28.96	105.8%
96055 · Pub.-Electronic Materials	545.00	1,900.00	(1,355.00)	28.7%
96060 · Cat. Software	1,823.77	1,900.00	(76.23)	96.0%
96100 · Equipment	810.12	1,000.00	(189.88)	81.0%
96200 · Water & Sewer	918.58	1,800.00	(881.42)	51.0%
96250 · Electricity	10,053.89	11,000.00	(946.11)	91.4%
96260 · Trash	494.86	700.00	(205.14)	70.7%
96270 · Landscape Maintenance	600.00	500.00	100.00	120.0%
96500 · Other	0.00	2,100.00	(2,100.00)	0.0%
Total Materials & Services	57,263.78	89,000.00	(31,736.22)	64.3%
Personnel Services				
90110 · Librarian	29,999.97	40,000.00	(10,000.03)	75.0%
90120 · Library Staff	36,237.09	51,480.00	(15,242.91)	70.4%
90980 · Employer Cost	24,714.24	30,000.00	(5,285.76)	82.4%
Total Personnel Services	90,951.30	121,480.00	(30,528.70)	74.9%
Total Expense	148,215.08	210,480.00	(62,264.92)	70.4%
Net Ordinary Income	41,909.32	58,312.00	(16,402.68)	71.9%
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	56,312.00	(56,312.00)	0.0%
Total Other Expense	0.00	58,312.00	(58,312.00)	0.0%
Net Other Income	0.00	(58,312.00)	58,312.00	0.0%
Net Income	41,909.32	0.00	41,909.32	100.0%

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

July 2022 through March 2023

	Jul '22 - Mar 23
Ordinary Income/Expense	
Income	
Grants	
10500 · Ready to Read Grant	1,000.00
10530 · Grants	4,000.00
Total Grants	5,000.00
Local Receipts	
30533 · Int. Earned-Cty, Chg, LGIP	2,339.51
31500 · Library Services	2,761.81
31505 · Room Rental	1,646.88
32500 · Gifts, Donations, Friends	16,217.34
Total Local Receipts	22,965.54
Other Income	2,061.14
Taxes	
00500 · Taxes-Current Year	156,568.28
01000 · Taxes-Prior Years	3,735.16
Total Taxes	160,303.44
Total Income	190,330.12
Gross Profit	190,330.12
Expense	
Materials & Services	
91200 · Training & Meetings	1,031.40
91300 · Membership Dues	928.25
92010 · M & R-Equipment	1,859.28
92030 · M & R-Building	947.00
92520 · Prof. Ser.-Accountant	4,500.00
92526 · Prof. Ser.-Computer IT	4,589.14
92530 · Prof. Ser.-Custodian	3,125.00
93000 · Postage & Freight	2,439.38
94010 · Supplies-Library	3,263.13
94503 · Programs-Children	1,006.36
94505 · Programs-Adults	624.84
94540 · Ready to Read Grant	249.65
94541 · Grant Funds	1,072.91
94550 · Internet	1,519.27
95500 · Insurance/Bonds	7,382.30
96020 · Pub.-Adult	5,237.10
96030 · Pub.-Children	1,415.59
96040 · Pub.-Mag./Papers	298.00
96050 · Pub.-Audio/Visual	528.96
96055 · Pub.-Electronic Materials	545.00
96060 · Cat. Software	1,823.77
96100 · Equipment	810.12
96200 · Water & Sewer	918.58
96250 · Electricity	10,053.89
96260 · Trash	494.86
96270 · Landscape Maintenance	600.00
Total Materials & Services	57,263.78
Personnel Services	
90110 · Librarian	29,999.97
90120 · Library Staff	36,237.09
90980 · Employer Cost	24,714.24
Total Personnel Services	90,951.30
VOID	0.00
Total Expense	148,215.08
Net Ordinary Income	42,115.04
Net Income	42,115.04