

# Port Orford Public Library District

Financial Report for Aug 31, 2022 (Represents 17% of the Year)

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Port Orford Public Library District  
**Balance Sheet**  
As of August 31, 2022

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	<u>Aug 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Ownership Account	78.06
Rogue Checking	11,108.26
Rogue Major Repair	10.03
<b>Total Checking/Savings</b>	<u>11,196.35</u>
<b>Other Current Assets</b>	
LGIP-Future MR	10,534.48
LGIP-Gen	60,954.84
Petty Cash	70.00
<b>Total Other Current Assets</b>	<u>71,559.32</u>
<b>Total Current Assets</b>	<u>82,755.67</u>
<b>TOTAL ASSETS</b>	<u><u>82,755.67</u></u>
<b>LIABILITIES &amp; EQUITY</b>	<u>82,755.67</u>

**Port Orford Public Library District  
Transaction Detail Checking  
August 2022**

Type	Date	Num	Name	Memo	Clr	Split	Paid Amount
<b>Rogue Checking</b>							
Check	08/01/2022	12622	Willms, Denise	wages	X	-SPLIT-	(2,773.18)
Check	08/01/2022	12623	Frances, Cheryl	Wages	X	-SPLIT-	(1,966.77)
Check	08/01/2022	12624	Wilson, Anne	Wages	X	-SPLIT-	(1,345.68)
Check	08/01/2022	12625	Cecil Ashdown	Bookkeeping	X	92520 · Prof. S...	(500.00)
Check	08/01/2022	12626	Christina Phillips	Janitor	X	92530 · Prof. S...	(625.00)
Transfer	08/01/2022			Funds Transfer	X	LGIP-Gen	10,000.00
Check	08/01/2022		Oregon Department ...	tax	X	90980 · Emplo...	(73.77)
Check	08/02/2022	12627	Coos-Curry Electric ...	Util	X	96250 · Electr...	(519.11)
Check	08/02/2022		City of Port Orford	water	X	96200 · Water ...	(125.86)
Check	08/03/2022	12628	Oregon Department ...	tax	X	90980 · Emplo...	(581.14)
Check	08/03/2022		IRS	tax	X	90980 · Emplo...	(1,223.65)
Check	08/03/2022		PERS	PERS	X	90980 · Emplo...	(1,840.56)
Check	08/08/2022	12629	Ingram Library Servi...	books	X	-SPLIT-	(338.23)
Check	08/08/2022		Amazon.com	supplies	X	94010 · Suppli...	(305.34)
Check	08/08/2022		Amazon.com	supplies	X	96020 · Pub.-A...	(74.55)
Check	08/08/2022		Amazon.com	equipment	X	96100 · Equip...	(188.05)
Check	08/10/2022	12630	Curry Coastal Pilot	236296	X	96040 · Pub.-...	(78.00)
Check	08/10/2022		South Coast Office ...	copier	X	92010 · M & R...	(92.53)
Check	08/10/2022	12631	Amazon.com	AVV	X	96050 · Pub.-A...	(125.23)
Check	08/12/2022		Amazon.com	Programs	X	94505 · Progra...	(32.90)
Check	08/15/2022	12632	Jeff Elkamp	dues	X	92030 · M & R...	(75.00)
Check	08/18/2022	12633	Oregon Library Asso...	IT	X	91300 · Memb...	(36.00)
Check	08/18/2022	12634	Executech	internet	X	92526 · Prof. S...	(468.00)
Check	08/18/2022	12635	LSN	internet	X	-SPLIT-	(169.27)
Check	08/18/2022	12636	Curry Transfer & Re...	Trash	X	96260 · Trash	(54.49)
Check	08/18/2022	12637	Center Point Large ...	Books	X	96020 · Pub.-A...	(47.94)
Check	08/18/2022	12638	Executech	IT	X	92526 · Prof. S...	(51.25)
Deposit	08/19/2022			Deposit	X	-SPLIT-	384.00
Check	08/29/2022	12639	Lonnie Peretti	supplies		94010 · Suppli...	(20.99)
Check	08/29/2022	12640	DEMCO	books		94010 · Suppli...	(64.20)
Check	08/29/2022	12641	Ingram Library Servi...	Supplies		96020 · Pub.-A...	(260.08)
Check	08/29/2022	12642	Showcases	Supplies		94010 · Suppli...	(114.37)
Check	08/29/2022	12643	City of Port Orford	water		96200 · Water ...	(98.21)
Total Rogue Checking							(3,895.35)
<b>TOTAL</b>							<b>(3,895.35)</b>

**Port Orford Public Library District**  
**Budget vs. Actual 17% FY**  
**July through August 2022**

	Jul - Aug 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
Cash Carryover	0.00	76,500.00	(76,500.00)	0.0%
Grants				
10500 - Ready to Read Grant	0.00	1,000.00	(1,000.00)	0.0%
10530 - Grants	0.00	3,000.00	(3,000.00)	0.0%
<b>Total Grants</b>	<b>0.00</b>	<b>4,000.00</b>	<b>(4,000.00)</b>	<b>0.0%</b>
<b>Local Receipts</b>				
30533 - Int. Earned-Cty, Chg, LGIP	157.65	800.00	(642.35)	19.7%
31500 - Library Services	459.12	3,000.00	(2,540.88)	15.3%
31505 - Room Rental	335.00	1,500.00	(1,165.00)	22.3%
32500 - Gifts, Donations, Friends	14,667.18	12,500.00	2,167.18	117.3%
<b>Total Local Receipts</b>	<b>15,618.95</b>	<b>17,800.00</b>	<b>(2,181.05)</b>	<b>87.7%</b>
<b>Other Income</b>	<b>0.00</b>	<b>9,556.00</b>	<b>(9,556.00)</b>	<b>0.0%</b>
<b>Taxes</b>				
00500 - Taxes-Current Year	355.27	157,436.00	(157,080.73)	0.2%
01000 - Taxes-Prior Years	1,288.19	3,500.00	(2,211.81)	36.8%
<b>Total Taxes</b>	<b>1,643.46</b>	<b>160,936.00</b>	<b>(159,292.54)</b>	<b>1.0%</b>
<b>Total Income</b>	<b>17,262.41</b>	<b>268,792.00</b>	<b>(251,529.59)</b>	<b>6.4%</b>
<b>Gross Profit</b>	<b>17,262.41</b>	<b>268,792.00</b>	<b>(251,529.59)</b>	<b>6.4%</b>
<b>Expense</b>				
<b>Materials &amp; Services</b>				
91200 - Training & Meetings	0.00	1,000.00	(1,000.00)	0.0%
91300 - Membership Dues	36.00	800.00	(764.00)	4.5%
92010 - M & R-Equipment	196.55	1,500.00	(1,303.45)	13.1%
92030 - M & R-Building	380.00	3,000.00	(2,620.00)	12.7%
92510 - Prof. Ser.-Audit	0.00	9,000.00	(9,000.00)	0.0%
92520 - Prof. Ser.-Accountant	1,000.00	6,000.00	(5,000.00)	16.7%
92526 - Prof. Ser.-Computer IT	1,487.25	6,000.00	(4,512.75)	24.8%
92530 - Prof. Ser.-Custodian	1,250.00	7,500.00	(6,250.00)	16.7%
93000 - Postage & Freight	2.88	3,000.00	(2,997.12)	0.1%
93510 - Leg. Req.-Adv & Election	0.00	500.00	(500.00)	0.0%
94010 - Supplies-Library	965.45	4,000.00	(3,034.55)	24.1%
94503 - Programs-Children	0.00	1,500.00	(1,500.00)	0.0%
94505 - Programs-Adults	32.90	1,300.00	(1,267.10)	2.5%
94540 - Ready to Read Grant	0.00	1,000.00	(1,000.00)	0.0%
94541 - Grant Funds	0.00	3,000.00	(3,000.00)	0.0%
94550 - Internet	508.15	2,000.00	(1,491.85)	25.4%
95500 - Insurance/Bonds	0.00	8,000.00	(8,000.00)	0.0%
96020 - Pub.-Adult	1,346.93	6,500.00	(5,153.07)	20.7%
96030 - Pub.-Children	0.00	1,500.00	(1,500.00)	0.0%
96040 - Pub.-Mag./Papers	78.00	500.00	(422.00)	15.6%

**Port Orford Public Library District**  
**Budget vs. Actual 17% FY**  
**July through August 2022**

	Jul - Aug 22	Budget	\$ Over Budget	% of Budget
96050 · Pub.-Audio/Visual	187.01	500.00	(312.99)	37.4%
96055 · Pub.-Electronic Materials	0.00	1,900.00	(1,900.00)	0.0%
96060 · Cat. Software	0.00	1,900.00	(1,900.00)	0.0%
96100 · Equipment	367.22	1,000.00	(632.78)	36.7%
96200 · Water & Sewer	224.07	1,800.00	(1,575.93)	12.4%
96250 · Electricity	2,448.33	11,000.00	(8,551.67)	22.3%
96260 · Trash	56.94	700.00	(643.06)	8.1%
96270 · Landscape Maintenance	0.00	500.00	(500.00)	0.0%
96500 · Other	0.00	2,100.00	(2,100.00)	0.0%
<b>Total Materials &amp; Services</b>	<b>10,567.68</b>	<b>89,000.00</b>	<b>(78,432.32)</b>	<b>11.9%</b>
<b>Personnel Services</b>				
90110 · Librarian	6,666.66	40,000.00	(33,333.34)	16.7%
90120 · Library Staff	8,139.75	51,480.00	(43,340.25)	15.8%
90980 · Employer Cost	4,818.64	30,000.00	(25,181.36)	16.1%
<b>Total Personnel Services</b>	<b>19,625.05</b>	<b>121,480.00</b>	<b>(101,854.95)</b>	<b>16.2%</b>
<b>Total Expense</b>	<b>30,192.73</b>	<b>210,480.00</b>	<b>(180,287.27)</b>	<b>14.3%</b>
<b>Net Ordinary Income</b>	<b>(12,930.32)</b>	<b>58,312.00</b>	<b>(71,242.32)</b>	<b>(22.2)%</b>
<b>Other Income/Expense</b>				
Other Expense	0.00	2,000.00	(2,000.00)	0.0%
99100 · Oper. Contingency	0.00	56,312.00	(56,312.00)	0.0%
99900 · Unapp. End. Bal./Res.	0.00	58,312.00	(58,312.00)	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>58,312.00</b>	<b>(58,312.00)</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>(58,312.00)</b>	<b>58,312.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>(12,930.32)</b>	<b>0.00</b>	<b>(12,930.32)</b>	<b>100.0%</b>

# Port Orford Public Library District

July through August 2022

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	<b>Ordinary Income/Expense</b> Income
	<b>Local Receipts</b> 30533 - Int. Earned-City, Chg, LGIP 31500 - Library Services 31505 - Room Rental 32500 - Gifts, Donations, Friends
	<b>Total Local Receipts</b> 15,644.17
	<b>Taxes</b> 00500 - Taxes-Current Year 01000 - Taxes-Prior Years
	<b>Total Taxes</b> 1,288.19
	<b>Total Income</b> 17,287.63
	<b>Gross Profit</b> 17,287.63
	<b>Expense</b> Materials & Services 91300 - Membership Dues 92010 - M & R-Equipment 92030 - M & R-Building 92520 - Prof. Ser.-Accountant 92526 - Prof. Ser.-Computer IT 92530 - Prof. Ser.-Custodian 93000 - Postage & Freight 94010 - Supplies-Library 94505 - Programs-Adults 94550 - Internet 96020 - Pub.-Adult 96040 - Pub.-Mag./Papers 96050 - Pub.-Audio/Visual 96100 - Equipment 96200 - Water & Sewer 96250 - Electricity 96260 - Trash
	<b>Total Materials &amp; Services</b> 10,567.68
	<b>Personnel Services</b> 90110 - Librarian 90120 - Library Staff 90980 - Employer Cost
	<b>Total Personnel Services</b> 19,625.05
	<b>VOID</b> 0.00
	<b>Total Expense</b> 30,192.73
	<b>Net Ordinary Income</b> (12,905.10)
	<b>Net Income</b> (12,905.10)
Jul - Aug 22	