

Port Orford Public Library District

Financial Report for April 30, 2023 (Represents 84% of the Year)

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Port Orford Public Library District
Balance Sheet
As of April 30, 2023

	<u>Apr 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	80.60
Ownership Account	9,850.74
Rogue Checking	10.03
Rogue Major Repair	
Total Checking/Savings	<u>9,941.37</u>
Other Current Assets	
LGIP-Future MR	10,748.00
LGIP-Gen	102,804.33
Petty Cash	70.00
Total Other Current Assets	<u>113,622.33</u>
Total Current Assets	<u>123,563.70</u>
TOTAL ASSETS	<u><u>123,563.70</u></u>
LIABILITIES & EQUITY	123,563.70

Port Orford Public Library District
Transaction Detail Checking
 April 2023

Type	Date	Num	Name	Memo	Class	Cir	Split	Amount	Balance
Rogue Checking									
Check	04/03/2023	12774	Denise, Willims	wages		X	-SPLIT-	(2,775.41)	(2,775.41)
Check	04/03/2023	12775	Rush, Hope	Wages		X	-SPLIT-	(107.95)	(2,883.36)
Check	04/03/2023	12776	Wilson, Anne	Wages		X	-SPLIT-	(1,659.55)	(4,542.91)
Check	04/03/2023	12777	Morgan, Brittany			X	-SPLIT-	(1,396.84)	(5,939.75)
Check	04/03/2023	12778	Cecil Ashdown	Bookkeeping		X	92520 · Prof. S...	(500.00)	(6,439.75)
Check	04/03/2023	12779	Ingram Library Servi...	books		X	-SPLIT-	(554.24)	(6,993.99)
Check	04/03/2023	12780	Coos-Curry Electric ...	Utli		X	96250 · Electri...	(1,266.71)	(8,260.70)
Check	04/03/2023	12781	LSN	internet		X	-SPLIT-	(169.15)	(8,429.85)
Check	04/03/2023		Wal-Mart	Checks		X	94010 · Suppli...	(97.91)	(8,527.76)
Transfer	04/04/2023			Funds Transfer	General F...	X	LGIP-Gen	10,000.00	1,472.24
Check	04/05/2023		Oregon Department ...	tax		X	90980 · Empl...	(668.26)	803.98
Check	04/05/2023		IRS	tax		X	90980 · Empl...	(1,247.93)	(443.95)
Check	04/05/2023		PERS	PERS		X	90980 · Empl...	(1,831.27)	(2,275.22)
Check	04/10/2023		Amazon.com	Kids		X	94503 · Progra...	(410.59)	(2,685.81)
Check	04/10/2023		Amazon.com	Adults		X	94505 · Progra...	(283.95)	(2,969.76)
Check	04/10/2023		River Bend Rentals	Training		X	91200 · Trainin...	(521.63)	(3,491.39)
Transfer	04/11/2023			Funds Transfer	General F...	X	LGIP-Gen	10,000.00	6,508.61
Check	04/11/2023	12782	South Coast Office ...	copier		X	92010 · M & R...	(86.34)	6,422.27
Check	04/11/2023	12783	City of Port Orford	water		X	96200 · Water ...	(93.24)	6,329.03
Check	04/14/2023		PERS	PERS		X	90980 · Empl...	(1,746.13)	4,582.90
Deposit	04/21/2023			Deposit		X	Other Income	194.86	4,777.76
Check	04/24/2023		Amazon.com	Computer		X	92526 · Prof. S...	(75.00)	4,702.76
Check	04/25/2023		Amazon.com	Supplies		X	94010 · Suppli...	(163.80)	4,538.96
Total Rogue Checking									4,538.96
TOTAL									4,538.96

Port Orford Public Library District
Budget vs. Actual 84% FY
 July 2022 through April 2023

	Jul '22 - Apr 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	2,462.90	800.00	1,662.90	307.9%
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	23,088.93	17,800.00	5,288.93	129.7%
Other Income	2,256.00	9,556.00	(7,300.00)	23.6%
Taxes				
00500 · Taxes-Current Year	156,796.41	157,436.00	(639.59)	99.6%
01000 · Taxes-Prior Years	4,393.83	3,500.00	893.83	125.5%
Total Taxes	161,190.24	160,936.00	254.24	100.2%
Total Income	191,535.17	268,792.00	(77,256.83)	71.3%
Gross Profit	191,535.17	268,792.00	(77,256.83)	71.3%
Expense				
Materials & Services				
91200 · Training & Meetings	1,553.03	1,000.00	553.03	155.3%
91300 · Membership Dues	928.25	800.00	128.25	116.0%
92010 · M & R-Equipment	1,945.62	1,500.00	445.62	129.7%
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	5,000.00	6,000.00	(1,000.00)	83.3%
92526 · Prof. Ser.-Computer IT	4,664.14	6,000.00	(1,335.86)	77.7%
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	3,524.84	4,000.00	(475.16)	88.1%
94503 · Programs-Children	1,416.95	1,500.00	(83.05)	94.5%
94505 · Programs-Adults	908.79	1,300.00	(391.21)	69.9%
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	1,688.42	2,000.00	(311.58)	84.4%
95500 · Insurance/Bonds	7,382.30	8,000.00	(617.70)	92.3%
96020 · Pub.-Adult	5,518.43	6,500.00	(981.57)	84.9%
96030 · Pub.-Children	688.50	1,500.00	(811.50)	45.9%
96040 · Pub.-Mag./Papers	298.00	500.00	(202.00)	59.6%

	Jul '22 - Apr 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	1,011.82	1,800.00	(788.18)	56.2%
96250 · Electricity	11,320.60	11,000.00	320.60	102.9%
96260 · Trash	494.86	700.00	(205.14)	70.7%
96270 · Landscape Maintenance	600.00	500.00	100.00	120.0%
96500 · Other	1,000.00	2,100.00	(1,100.00)	47.6%
Total Materials & Services	61,486.34	89,000.00	(27,513.66)	59.1%
Personnel Services				
90110 · Librarian	33,333.30	40,000.00	(6,666.70)	83.3%
90120 · Library Staff	40,020.84	51,480.00	(11,459.16)	77.7%
90980 · Employer Cost	29,030.50	30,000.00	(969.50)	96.8%
Total Personnel Services	102,384.64	121,480.00	(19,095.36)	84.3%
Total Expense	163,870.98	210,480.00	(46,609.02)	77.9%
Net Ordinary Income	27,664.19	58,312.00	(30,647.81)	47.4%
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	27,664.19	0.00	27,664.19	100.0%

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Port Orford Public Library District
Profit & Loss

05/10/23

July 2022 through April 2023

	Jul '22 - Apr 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	2,462.90
31500 · Library Services	2,761.81
31505 · Room Rental	1,646.88
32500 · Gifts, Donations, Friends	16,217.34
Total Local Receipts	23,088.93
Other Income	2,256.00
Taxes	
00500 · Taxes-Current Year	156,796.41
01000 · Taxes-Prior Years	4,393.83
Total Taxes	161,190.24
Total Income	191,535.17
Gross Profit	191,535.17
Expense	
Materials & Services	
91200 · Training & Meetings	1,553.03
91300 · Membership Dues	928.25
92010 · M & R-Equipment	1,945.62
92030 · M & R-Building	947.00
92520 · Prof. Ser.-Accountant	5,000.00
92526 · Prof. Ser.-Computer IT	4,664.14
92530 · Prof. Ser.-Custodian	3,125.00
93000 · Postage & Freight	2,439.38
94010 · Supplies-Library	3,524.84
94503 · Programs-Children	1,416.95
94505 · Programs-Adults	908.79
94540 · Ready to Read Grant	249.65
94541 · Grant Funds	1,072.91
94550 · Internet	1,688.42
95500 · Insurance/Bonds	7,382.30
96020 · Pub.-Adult	5,518.43
96030 · Pub.-Children	688.50
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	1,011.82
96250 · Electricity	11,320.60
96260 · Trash	494.86
96270 · Landscape Maintenance	600.00
96500 · Other	1,000.00
Total Materials & Services	61,486.34
Personnel Services	
90110 · Librarian	33,333.30
90120 · Library Staff	40,020.84
90980 · Employer Cost	29,030.50
Total Personnel Services	102,384.64
VOID	0.00
Total Expense	163,870.98
Net Ordinary Income	27,664.19
Net Income	27,664.19