

# Port Orford Public Library District

Financial Report for September 30, 2022 (Represents 25% of the Year)

Page 1	Balance Sheet
Page 2	Checking Account Activity
Page 3	Budget Reduction General Fund
Page X	Future Repair Fund
Page 5	Profit & Loss YTD

**Port Orford Public Library District**  
**Balance Sheet**  
As of September 30, 2022

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	<u>Sep 30, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Ownership Account	78.25
Rogue Checking	8,475.44
Rogue Major Repair	10.03
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<b>Total Checking/Savings</b>	8,563.72
<b>Other Current Assets</b>	
LGIP-Future MR	10,550.43
LGIP-Gen	51,529.76
Petty Cash	70.00
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<b>Total Other Current Assets</b>	62,150.19
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<b>Total Current Assets</b>	70,713.91
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<b>TOTAL ASSETS</b>	<b>70,713.91</b>
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<b>LIABILITIES &amp; EQUITY</b>	70,713.91

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

Type	Date	Num	Name	Memo	Clr	Split	Paid Amount
<b>Rogue Checking</b>							
Check	09/01/2022	12644	Wilson, Anne	Wages	X	-SPLIT-	(1,522.01)
Check	09/01/2022	12645	Frances, Cheryl	Wages	X	-SPLIT-	(2,213.80)
Check	09/01/2022	12646	Denise, Wilms	Reimbursement	X	-SPLIT-	(2,773.18)
Check	09/01/2022	12647	Christina Phillips	Custodian	X	92530 · Prof. S...	(625.00)
Check	09/01/2022	12648	Cecil Ashdown	Bookkeeping	X	92520 · Prof. S...	(500.00)
Transfer	09/01/2022			Funds Transfer	X	LGIP-Gen	10,000.00
Check	09/06/2022		Oregon Department ...	tax	X	90980 · Emplo...	(642.87)
Check	09/06/2022		IRS	tax	X	90980 · Emplo...	(1,340.16)
Check	09/06/2022		PERS	PERS	X	90980 · Emplo...	(1,973.44)
Check	09/06/2022		Amazon.com	A/V	X	96050 · Pub.-A...	(34.95)
Check	09/07/2022		Amazon.com	A/V	X	94010 · Suppli...	(196.78)
Check	09/08/2022	12649	South Coast Office ...	copier	X	92010 · M & R...	(130.88)
Check	09/08/2022	12650	Ingram Library Servi...	books	X	-SPLIT-	(597.75)
Check	09/08/2022	12651	City of Port Orford	water	X	96200 · Water ...	(217.21)
Check	09/08/2022	12652	Curry Transfer & Re...	Trash	X	96260 · Trash	(54.49)
Check	09/08/2022	12653	DEMCO	supplies		-SPLIT-	(34.84)
Check	09/08/2022	12654	Coos-Curry Electric ...	Util	X	96250 · Electri...	(774.92)
Deposit	09/09/2022			Deposit	X	31500 · Library...	15.97
Deposit	09/14/2022			Deposit	X	31505 · Room ...	97.30
Deposit	09/14/2022			Deposit	X	31500 · Library...	5.99
Check	09/15/2022	12655	Ingram Library Servi...	books	X	96030 · Pub.-C...	(42.34)
Check	09/15/2022	12656	Center Point Large ...	Books	X	96020 · Pub.-A...	(49.14)
Check	09/21/2022	12657	American Library As...	dues		91300 · Memb...	(175.00)
Check	09/21/2022	12658	LSN	internet		-SPLIT-	(169.27)
Check	09/21/2022	12659	Ingram Library Servi...	books	X	-SPLIT-	(316.33)
Check	09/21/2022		Amazon.com	programs	X	94503 · Progra...	(28.62)
Deposit	09/28/2022			Deposit	X	-SPLIT-	510.75
Check	09/29/2022		CANVA	Graphics	X	91300 · Memb...	(149.90)
Total Rogue Checking							(3,932.87)
<b>TOTAL</b>							<b>(3,932.87)</b>

**Port Orford Public Library District  
Budget vs. Actual 25% FY General  
July through September 2022**

	Jul - Sep 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Cash Carryover	0.00	76,500.00	(76,500.00)	0.0%
<b>Grants</b>				
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	235.33	800.00	(564.67)	29.4%
31500 · Library Services	616.83	3,000.00	(2,383.17)	20.6%
31505 · Room Rental	457.30	1,500.00	(1,042.70)	30.5%
32500 · Gifts, Donations, Friends	15,017.18	12,500.00	2,517.18	120.1%
<b>Total Local Receipts</b>	<b>16,326.64</b>	<b>17,800.00</b>	<b>(1,473.36)</b>	<b>91.7%</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	1,785.62	3,500.00	(1,714.38)	51.0%
<b>Total Taxes</b>	<b>2,140.89</b>	<b>160,936.00</b>	<b>(158,795.11)</b>	<b>1.3%</b>
<b>Total Income</b>	<b>18,467.53</b>	<b>268,792.00</b>	<b>(250,324.47)</b>	<b>6.9%</b>
<b>Gross Profit</b>	<b>18,467.53</b>	<b>268,792.00</b>	<b>(250,324.47)</b>	<b>6.9%</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	360.90	800.00	(439.10)	45.1%
92010 · M & R-Equipment	327.43	1,500.00	(1,172.57)	21.8%
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	1,500.00	6,000.00	(4,500.00)	25.0%
92526 · Prof. Ser.-Computer IT	1,487.25	6,000.00	(4,512.75)	24.8%
92530 · Prof. Ser.-Custodian	1,875.00	7,500.00	(5,625.00)	25.0%
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	1,197.07	4,000.00	(2,802.93)	29.9%
94503 · Programs-Children	28.62	1,500.00	(1,471.38)	1.9%
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	677.42	2,000.00	(1,322.58)	33.9%
95500 · Insurance/Bonds	0.00	8,000.00	(8,000.00)	0.0%
96020 · Pub.-Adult	1,824.13	6,500.00	(4,675.87)	28.1%
96030 · Pub.-Children	528.36	1,500.00	(971.64)	35.2%
96040 · Pub.-Mag./Papers	78.00	500.00	(422.00)	15.6%

	<u>Jul - Sep 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
96050 · Pub.-Audio/Visual	221.96	500.00	(278.04)	44.4%
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	441.28	1,800.00	(1,358.72)	24.5%
96250 · Electricity	3,223.25	11,000.00	(7,776.75)	29.3%
96260 · Trash	111.43	700.00	(588.57)	15.9%
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>14,665.10</b>	<b>89,000.00</b>	<b>(74,334.90)</b>	<b>16.5%</b>
<b>Personnel Services</b>				
90110 · Librarian	9,999.99	40,000.00	(30,000.01)	25.0%
90120 · Library Staff	12,500.25	51,480.00	(38,979.75)	24.3%
90980 · Employer Cost	6,290.22	30,000.00	(23,709.78)	21.0%
<b>Total Personnel Services</b>	<b>28,790.46</b>	<b>121,480.00</b>	<b>(92,689.54)</b>	<b>23.7%</b>
<b>Total Expense</b>	<b>43,455.56</b>	<b>210,480.00</b>	<b>(167,024.44)</b>	<b>20.6%</b>
<b>Net Ordinary Income</b>	<b>(24,988.03)</b>	<b>58,312.00</b>	<b>(83,300.03)</b>	<b>(42.9)%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
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%
<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>(24,988.03)</b>	<b>0.00</b>	<b>(24,988.03)</b>	<b>100.0%</b>

**Port Orford Public Library District**  
**Profit & Loss**  
 July through September 2022

5

	Jul - Sep 22
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Local Receipts</b>	
30533 · Int. Earned-Cty, Chg, LGIP	235.33
31500 · Library Services	616.83
31505 · Room Rental	457.30
32500 · Gifts, Donations, Friends	15,017.18
<b>Total Local Receipts</b>	<b>16,326.64</b>
<b>Taxes</b>	
00500 · Taxes-Current Year	355.27
01000 · Taxes-Prior Years	1,785.62
<b>Total Taxes</b>	<b>2,140.89</b>
<b>Total Income</b>	<b>18,467.53</b>
<b>Gross Profit</b>	<b>18,467.53</b>
<b>Expense</b>	
<b>Materials &amp; Services</b>	
91300 · Membership Dues	360.90
92010 · M & R-Equipment	327.43
92030 · M & R-Building	380.00
92520 · Prof. Ser.-Accountant	1,500.00
92526 · Prof. Ser.-Computer IT	1,487.25
92530 · Prof. Ser.-Custodian	1,875.00
93000 · Postage & Freight	2.88
94010 · Supplies-Library	1,197.07
94503 · Programs-Children	28.62
94505 · Programs-Adults	32.90
94550 · Internet	677.42
96020 · Pub.-Adult	1,824.13
96030 · Pub.-Children	528.36
96040 · Pub.-Mag./Papers	78.00
96050 · Pub.-Audio/Visual	221.96
96100 · Equipment	367.22
96200 · Water & Sewer	441.28
96250 · Electricity	3,223.25
96260 · Trash	111.43
<b>Total Materials &amp; Services</b>	<b>14,665.10</b>
<b>Personnel Services</b>	
90110 · Librarian	9,999.99
90120 · Library Staff	12,500.25
90980 · Employer Cost	6,290.22
<b>Total Personnel Services</b>	<b>28,790.46</b>
<b>Total Expense</b>	<b>43,455.56</b>
<b>Net Ordinary Income</b>	<b>(24,988.03)</b>
<b>Net Income</b>	<b>(24,988.03)</b>