

# Port Orford Public Library District

Financial Report for June 30, 2023 (Represents 100% of the Year)

|        |                               |
|--------|-------------------------------|
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Port Orford Public Library District  
Balance Sheet  
As of June 30, 2023

|                                 | <u>Jun 30, 23</u>       |
|---------------------------------|-------------------------|
| <b>ASSETS</b>                   |                         |
| Current Assets                  |                         |
| Checking/Savings                |                         |
| Ownership Account               | 81.41                   |
| Rogue Checking                  | 10,164.29               |
| Rogue Major Repair              | 10.03                   |
| Total Checking/Savings          | <u>10,255.73</u>        |
| Other Current Assets            |                         |
| LGIP-Future MR                  | 10,819.28               |
| LGIP-Gen                        | 66,377.49               |
| Petty Cash                      | 70.00                   |
| Total Other Current Assets      | <u>77,266.77</u>        |
| Total Current Assets            | <u>87,522.50</u>        |
| <b>TOTAL ASSETS</b>             | <b><u>87,522.50</u></b> |
| <b>LIABILITIES &amp; EQUITY</b> | <b>87,522.50</b>        |

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

June 2023

| Type                  | Date      | Num   | Name                 | Memo        | Class    | CI | Split         | Amount             |
|-----------------------|-----------|-------|----------------------|-------------|----------|----|---------------|--------------------|
| <b>Rogue Checking</b> |           |       |                      |             |          |    |               |                    |
| Check                 | 06/01/202 | 12810 | Chris Mahr & Ass...  | Audit       |          | X  | -SPLIT-       | (16,475.00)        |
| Check                 | 06/01/202 | 12811 | Denise, Willms       | wages       |          | X  | -SPLIT-       | (2,775.41)         |
| Check                 | 06/01/202 | 12812 | Rush, Hope           | Wages       |          | X  | -SPLIT-       | (75.36)            |
| Check                 | 06/01/202 | 12813 | Morgan, Brittany     | Wages       |          | X  | -SPLIT-       | (1,161.18)         |
| Check                 | 06/01/202 | 12814 | Wilson, Anne         | Wages       |          | X  | -SPLIT-       | (1,423.96)         |
| Check                 | 06/01/202 | 12815 | Cecil Ashdown        | Bookkee...  |          | X  | 92520 · Pr... | (500.00)           |
| Check                 | 06/01/202 |       | Oregon Departm...    | tax         |          | X  | 90980 · E...  | (600.41)           |
| Deposit               | 06/02/202 |       |                      | Deposit     |          | X  | -SPLIT-       | 227.87             |
| Check                 | 06/06/202 | 12816 | Coos-Curry Elect...  | Util        |          | X  | 96250 · El... | (867.17)           |
| Bill Pmt -Ch...       | 06/08/202 | 12817 | City of Port Orford  |             |          | X  | 2000 · Ac...  | (94.69)            |
| Bill Pmt -Ch...       | 06/08/202 | 12818 | Curry Transfer & ... |             |          | X  | 2000 · Ac...  | (58.85)            |
| Bill Pmt -Ch...       | 06/08/202 | 12819 | South Coast Offic... | Account ... |          | X  | 2000 · Ac...  | (84.69)            |
| Check                 | 06/12/202 |       | PERS                 | PERS        |          | X  | 90980 · E...  | (1,675.00)         |
| Check                 | 06/12/202 |       | IRS                  | tax         |          | X  | 90980 · E...  | (1,118.85)         |
| Check                 | 06/14/202 |       | Amazon.com           | RTR         |          | X  | 94540 · R...  | (113.65)           |
| Deposit               | 06/14/202 |       |                      | Deposit     |          | X  | 31500 · Li... | 332.55             |
| Check                 | 06/19/202 |       | US Postmaster        | postage     |          | X  | 93000 · P...  | (128.52)           |
| Check                 | 06/21/202 | 12820 | Center Point Larg... | Books       |          |    | 96020 · P...  | (49.14)            |
| Check                 | 06/21/202 | 12821 | Great America Fi...  | Copier      |          |    | 92010 · M...  | (95.00)            |
| Check                 | 06/26/202 |       | Amazon.com           | RTR         |          | X  | 94540 · R...  | (527.27)           |
| Check                 | 06/28/202 | 12822 | Port Orford News     | Sub         |          |    | 93510 · L...  | (202.50)           |
| Transfer              | 06/30/202 |       |                      | Funds Tr... | Gener... | X  | LGIP-Gen      | 5,000.00           |
| Total Rogue Checking  |           |       |                      |             |          |    |               | (22,466.23)        |
| <b>TOTAL</b>          |           |       |                      |             |          |    |               | <b>(22,466.23)</b> |

**Port Orford Public Library District**  
**Budget vs. Actual 100% FY**  
**July 2022 through June 2023**

|                                    | Jul '22 - Jun '23 | 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%          |
| 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%        |
| <b>Total Grants</b>                | <b>5,000.00</b>   | <b>4,000.00</b>   | <b>1,000.00</b>    | <b>125.0%</b> |
| <b>Local Receipts</b>              |                   |                   |                    |               |
| 30533 - Int. Earned-Cty, Chg, LGIP | 3,022.85          | 800.00            | 2,222.85           | 377.9%        |
| 31500 - Library Services           | 3,544.83          | 3,000.00          | 544.83             | 118.2%        |
| 31505 - Room Rental                | 2,026.88          | 1,500.00          | 526.88             | 135.1%        |
| 32500 - Gifts, Donations, Friends  | 16,217.34         | 12,500.00         | 3,717.34           | 129.7%        |
| <b>Total Local Receipts</b>        | <b>24,811.90</b>  | <b>17,800.00</b>  | <b>7,011.90</b>    | <b>139.4%</b> |
| <b>Other Income</b>                | <b>2,256.00</b>   | <b>9,556.00</b>   | <b>(7,300.00)</b>  | <b>23.6%</b>  |
| <b>Taxes</b>                       |                   |                   |                    |               |
| 00500 - Taxes-Current Year         | 160,497.14        | 157,436.00        | 3,061.14           | 101.9%        |
| 01000 - Taxes-Prior Years          | 5,182.12          | 3,500.00          | 1,682.12           | 148.1%        |
| <b>Total Taxes</b>                 | <b>165,679.26</b> | <b>160,936.00</b> | <b>4,743.26</b>    | <b>102.9%</b> |
| <b>Total Income</b>                | <b>197,747.16</b> | <b>268,792.00</b> | <b>(71,044.84)</b> | <b>73.6%</b>  |
| <b>Gross Profit</b>                | <b>197,747.16</b> | <b>268,792.00</b> | <b>(71,044.84)</b> | <b>73.6%</b>  |
| <b>Expense</b>                     |                   |                   |                    |               |
| <b>Materials &amp; Services</b>    |                   |                   |                    |               |
| 91200 - Training & Meetings        | 1,634.03          | 1,000.00          | 634.03             | 163.4%        |
| 91300 - Membership Dues            | 928.25            | 800.00            | 128.25             | 116.0%        |
| 92010 - M & R-Equipment            | 2,192.58          | 1,500.00          | 692.58             | 146.2%        |
| 92030 - M & R-Building             | 1,032.00          | 3,000.00          | (1,968.00)         | 34.4%         |
| 92510 - Prof. Ser.-Audit           | 9,000.00          | 9,000.00          | 0.00               | 100.0%        |
| 92520 - Prof. Ser.-Accountant      | 6,000.00          | 6,000.00          | 0.00               | 100.0%        |
| 92526 - Prof. Ser.-Computer IT     | 6,068.14          | 6,000.00          | 68.14              | 101.1%        |
| 92530 - Prof. Ser.-Custodian       | 7,500.00          | 7,500.00          | 0.00               | 100.0%        |
| 93000 - Postage & Freight          | 2,567.90          | 3,000.00          | (432.10)           | 85.6%         |
| 93510 - Leg. Req.-Adv & Election   | 315.00            | 500.00            | (185.00)           | 63.0%         |
| 94010 - Supplies-Library           | 3,744.75          | 4,000.00          | (255.25)           | 93.6%         |
| 94503 - Programs-Children          | 1,518.50          | 1,500.00          | 18.50              | 101.2%        |
| 94505 - Programs-Adults            | 963.99            | 1,300.00          | (336.01)           | 74.2%         |
| 94540 - Ready to Read Grant        | 1,166.28          | 1,000.00          | 166.28             | 116.6%        |
| 94541 - Grant Funds                | 1,072.91          | 3,000.00          | (1,927.09)         | 35.8%         |
| 94550 - Internet                   | 2,024.16          | 2,000.00          | 24.16              | 101.2%        |
| 95500 - Insurance/Bonds            | 7,382.30          | 8,000.00          | (617.70)           | 92.3%         |
| 96020 - Pub.-Adult                 | 6,451.68          | 6,500.00          | (48.32)            | 99.3%         |
| 96030 - Pub.-Children              | 769.62            | 1,500.00          | (730.38)           | 51.3%         |
| 96040 - Pub.-Mag./Papers           | 298.00            | 500.00            | (202.00)           | 59.6%         |

|                                       | Jul '22 - Jun 23  | Budget             | \$ Over Budget     | % of Budget    |
|---------------------------------------|-------------------|--------------------|--------------------|----------------|
| 96050 · Pub.-Audio/Visual             | 528.96            | 500.00             | 28.96              | 105.8%         |
| 96055 · Pub.-Electronic Materials     | 1,745.00          | 1,900.00           | (155.00)           | 91.8%          |
| 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                 | 1,275.13          | 1,800.00           | (524.87)           | 70.8%          |
| 96250 · Electricity                   | 13,265.81         | 11,000.00          | 2,265.81           | 120.6%         |
| 96260 · Trash                         | 712.52            | 700.00             | 12.52              | 101.8%         |
| 96270 · Landscape Maintenance         | 600.00            | 500.00             | 100.00             | 120.0%         |
| 96500 · Other                         | 2,100.00          | 2,100.00           | 0.00               | 100.0%         |
| <b>Total Materials &amp; Services</b> | <b>85,491.40</b>  | <b>89,000.00</b>   | <b>(3,508.60)</b>  | <b>96.1%</b>   |
| <b>Personnel Services</b>             |                   |                    |                    |                |
| 90110 · Librarian                     | 39,999.96         | 40,000.00          | (0.04)             | 100.0%         |
| 90120 · Library Staff                 | 46,844.28         | 51,480.00          | (4,635.72)         | 91.0%          |
| 90980 · Employer Cost                 | 31,859.81         | 30,000.00          | 1,859.81           | 106.2%         |
| <b>Total Personnel Services</b>       | <b>118,704.05</b> | <b>121,480.00</b>  | <b>(2,775.95)</b>  | <b>97.7%</b>   |
| <b>Total Expense</b>                  | <b>204,195.45</b> | <b>210,480.00</b>  | <b>(6,284.55)</b>  | <b>97.0%</b>   |
| <b>Net Ordinary Income</b>            | <b>(6,448.29)</b> | <b>58,312.00</b>   | <b>(64,760.29)</b> | <b>(11.1)%</b> |
| <b>Other Income/Expense</b>           |                   |                    |                    |                |
| Other Expense                         |                   |                    |                    |                |
| 99100 · Oper. Contingency             | 2,000.00          | 2,000.00           | 0.00               | 100.0%         |
| 99900 · Unapp. End. Bal./Res.         | 0.00              | 56,312.00          | (56,312.00)        | 0.0%           |
| <b>Total Other Expense</b>            | <b>2,000.00</b>   | <b>58,312.00</b>   | <b>(56,312.00)</b> | <b>3.4%</b>    |
| <b>Net Other Income</b>               | <b>(2,000.00)</b> | <b>(58,312.00)</b> | <b>56,312.00</b>   | <b>3.4%</b>    |
| <b>Net Income</b>                     | <b>(8,448.29)</b> | <b>0.00</b>        | <b>(8,448.29)</b>  | <b>100.0%</b>  |

**Port Orford Public Library District  
Profit & Loss  
July 2022 through June 2023**

|                                       |                   |            |
|---------------------------------------|-------------------|------------|
| Ordinary Income/Expense               |                   |            |
| Income                                |                   |            |
| Grants                                |                   |            |
| 10500 - Ready to Read Grant           | 1,000.00          |            |
| 10530 - Grants                        | 4,000.00          |            |
| <b>Total Grants</b>                   | <b>5,000.00</b>   |            |
| Local Receipts                        |                   |            |
| 30533 - Int. Earned-City, Chg, LGIP   | 3,022.85          |            |
| 31500 - Library Services              | 3,544.83          |            |
| 31505 - Room Rental                   | 2,026.88          |            |
| 32500 - Gifts, Donations, Friends     | 16,217.34         |            |
| <b>Total Local Receipts</b>           | <b>24,811.90</b>  |            |
| Other Income                          |                   | 2,256.00   |
| Taxes                                 |                   |            |
| 00500 - Taxes-Current Year            | 160,497.14        |            |
| 01000 - Taxes-Prior Years             | 5,182.12          |            |
| <b>Total Taxes</b>                    | <b>165,679.26</b> |            |
| <b>Total Income</b>                   | <b>197,747.16</b> |            |
| Gross Profit                          |                   | 197,747.16 |
| Materials & Services Expense          |                   |            |
| 91200 - Training & Meetings           | 1,634.03          |            |
| 91300 - Membership Dues               | 928.25            |            |
| 92010 - M & R-Equipment               | 2,192.58          |            |
| 92030 - M & R-Building                | 1,032.00          |            |
| 92510 - Prof. Ser.-Audit              | 9,000.00          |            |
| 92520 - Prof. Ser.-Accountant         | 6,000.00          |            |
| 92526 - Prof. Ser.-Computer IT        | 6,068.14          |            |
| 92530 - Prof. Ser.-Custodian          | 7,500.00          |            |
| 93000 - Postage & Freight             | 2,567.90          |            |
| 93510 - Leg. Req.-Adv & Election      | 315.00            |            |
| 94010 - Supplies-Library              | 3,744.75          |            |
| 94503 - Programs-Children             | 1,518.50          |            |
| 94505 - Programs-Adults               | 863.99            |            |
| 94540 - Ready to Read Grant           | 1,166.28          |            |
| 94541 - Grant Funds                   | 1,072.91          |            |
| 94550 - Internet                      | 2,024.16          |            |
| 95500 - Insurance/Bonds               | 7,382.30          |            |
| 96020 - Pub.-Adult                    | 6,451.68          |            |
| 96030 - Pub.-Children                 | 769.62            |            |
| 96040 - Pub.-Mag./Papers              | 298.00            |            |
| 96050 - Pub.-Audio/Visual             | 528.96            |            |
| 96055 - Pub.-Electronic Materials     | 1,745.00          |            |
| 96060 - Cat. Software                 | 1,823.77          |            |
| 96100 - Equipment                     | 810.12            |            |
| 96200 - Water & Sewer                 | 1,275.13          |            |
| 96250 - Electricity                   | 13,265.81         |            |
| 96260 - Trash                         | 712.52            |            |
| 96270 - Landscape Maintenance         | 600.00            |            |
| 96500 - Other                         | 2,100.00          |            |
| <b>Total Materials &amp; Services</b> | <b>85,491.40</b>  |            |
| Personnel Services                    |                   |            |
| 90110 - Librarian                     | 39,999.96         |            |
| 90120 - Library Staff                 | 46,844.28         |            |
| 90980 - Employer Cost                 | 31,859.81         |            |
| <b>Total Personnel Services</b>       | <b>118,704.05</b> |            |
| VOID                                  |                   | 0.00       |
| <b>Total Expense</b>                  | <b>204,195.45</b> |            |
| Net Ordinary Income                   |                   | (6,448.29) |
| Other Income/Expense                  |                   |            |
| Other Expense                         |                   |            |
| 99100 - Oper. Contingency             | 2,000.00          |            |
| <b>Total Other Expense</b>            | <b>2,000.00</b>   |            |
| Net Other Income                      |                   | (2,000.00) |
| <b>Net Income</b>                     | <b>(8,448.29)</b> |            |

Jul '22 - Jun '23