

Port Orford Public Library District

Financial Report for February 28, 2023 (Represents 67% of the Year)

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|--------|-------------------------------|
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Port Orford Public Library District
Balance Sheet
As of February 28, 2023

| | <u>Feb 28, 23</u> |
|-----------------------------------|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Ownership Account | 79.79 |
| Rogue Checking | 9,083.38 |
| Rogue Major Repair | 10.03 |
| | <hr/> |
| Total Checking/Savings | 9,173.20 |
| Other Current Assets | |
| LGIP-Future MR | 10,650.32 |
| LGIP-Gen | 127,473.28 |
| Petty Cash | 70.00 |
| | <hr/> |
| Total Other Current Assets | 138,193.60 |
| | <hr/> |
| Total Current Assets | 147,366.80 |
| | <hr/> |
| TOTAL ASSETS | 147,366.80 |
| | <hr/> <hr/> |
| LIABILITIES & EQUITY | 147,366.80 |

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

| Type | Date | Num | Name | Memo | Class | Clr | Split | Paid Amount |
|-----------------------|------------|-------|-------------------------|----------------|--------------|-----|--------------------|-----------------|
| Rogue Checking | | | | | | | | |
| Transfer | 02/01/2023 | | | Funds Transfer | General F... | X | LGIP-Gen | 10,000.00 |
| Check | 02/01/2023 | 12745 | Willms, Denise | wages | | X | -SPLIT- | (2,793.41) |
| Check | 02/01/2023 | 12746 | Wilson, Anne | Wages | | X | -SPLIT- | (1,410.47) |
| Check | 02/01/2023 | 12747 | Frances, Cheryl | Wages | | X | -SPLIT- | (1,734.50) |
| Check | 02/01/2023 | 12748 | Cecil Ashdown | Bookkeeping | | X | 92520 · Prof. S... | (500.00) |
| Check | 02/03/2023 | | Oregon Department ... | tax | | X | 90980 · Emplo... | (554.64) |
| Check | 02/03/2023 | | IRS | tax | | X | 90980 · Emplo... | (1,163.37) |
| Check | 02/03/2023 | | PERS | PERS | | X | 90980 · Emplo... | (1,786.97) |
| Transfer | 02/04/2023 | | | Funds Transfer | General F... | X | LGIP-Gen | 5,000.00 |
| Deposit | 02/08/2023 | | | Deposit | | X | Other Income | 78.26 |
| Check | 02/09/2023 | 12749 | Curry Transfer & Re... | Trash | | X | 96260 · Trash | (54.49) |
| Deposit | 02/10/2023 | | | Deposit | | X | 31500 · Library... | 34.38 |
| Check | 02/13/2023 | | Amazon.com | Supplies | | X | 94010 · Suppli... | (58.54) |
| Deposit | 02/16/2023 | | | Deposit | | X | 10530 · Grants | 2,000.00 |
| Check | 02/20/2023 | | Amazon.com | kids | | X | 94010 · Suppli... | (61.61) |
| Check | 02/20/2023 | | AIRBNB | Lodging | | X | 91200 · Trainin... | (611.91) |
| Check | 02/20/2023 | | Oregon Library Asso... | dues | | X | 91200 · Trainin... | (295.00) |
| Deposit | 02/21/2023 | | | Deposit | | | -SPLIT- | 556.75 |
| Check | 02/24/2023 | 12750 | Ingram Library Servi... | books | | | -SPLIT- | (404.88) |
| Check | 02/24/2023 | 12751 | Great America Fina... | Copier | | | 92010 · M & R... | (31.50) |
| Check | 02/24/2023 | 12752 | LSN | internet | | | -SPLIT- | (169.15) |
| Check | 02/24/2023 | 12753 | City of Port Orford | water | | | 96200 · Water ... | (91.70) |
| Check | 02/24/2023 | 12754 | South Coast Office ... | copier | | | 92010 · M & R... | (179.27) |
| Check | 02/24/2023 | 12755 | Executech | IT | | | -SPLIT- | (936.00) |
| Check | 02/27/2023 | | Amazon.com | kids | | X | 94010 · Suppli... | (76.45) |
| Total Rogue Checking | | | | | | | | 4,755.53 |
| TOTAL | | | | | | | | 4,755.53 |

Port Orford Public Library District
Budget vs. Actual 67% FY
July 2022 through February 2023

| | Jul '22 - Feb 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 | 1,382.70 | 800.00 | 582.70 | 172.8% |
| 31500 · Library Services | 2,260.71 | 3,000.00 | (739.29) | 75.4% |
| 31505 · Room Rental | 1,376.88 | 1,500.00 | (123.12) | 91.8% |
| 32500 · Gifts, Donations, Friends | 16,217.34 | 12,500.00 | 3,717.34 | 129.7% |
| Total Local Receipts | 21,237.63 | 17,800.00 | 3,437.63 | 119.3% |
| Other Income | 848.73 | 9,556.00 | (8,707.27) | 8.9% |
| Taxes | | | | |
| 00500 · Taxes-Current Year | 153,462.50 | 157,436.00 | (3,973.50) | 97.5% |
| 01000 · Taxes-Prior Years | 3,476.08 | 3,500.00 | (23.92) | 99.3% |
| Total Taxes | 156,938.58 | 160,936.00 | (3,997.42) | 97.5% |
| Total Income | 184,024.94 | 268,792.00 | (84,767.06) | 68.5% |
| Gross Profit | 184,024.94 | 268,792.00 | (84,767.06) | 68.5% |
| Expense | | | | |
| Materials & Services | | | | |
| 91200 · Training & Meetings | 906.91 | 1,000.00 | (93.09) | 90.7% |
| 91300 · Membership Dues | 928.25 | 800.00 | 128.25 | 116.0% |
| 92010 · M & R-Equipment | 1,774.28 | 1,500.00 | 274.28 | 118.3% |
| 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 | 4,000.00 | 6,000.00 | (2,000.00) | 66.7% |
| 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 | 3,046.28 | 4,000.00 | (953.72) | 76.2% |
| 94503 · Programs-Children | 496.84 | 1,500.00 | (1,003.16) | 33.1% |
| 94505 · Programs-Adults | 624.84 | 1,300.00 | (675.16) | 48.1% |
| 94540 · Ready to Read Grant | 0.00 | 1,000.00 | (1,000.00) | 0.0% |
| 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 | 4,306.65 | 6,500.00 | (2,193.35) | 66.3% |
| 96030 · Pub.-Children | 1,375.51 | 1,500.00 | (124.49) | 91.7% |
| 96040 · Pub.-Mag./Papers | 298.00 | 500.00 | (202.00) | 59.6% |

| | Jul '22 - Feb 23 | Budget | \$ Over Budget | % of Budget |
|---------------------------------------|-------------------|--------------------|--------------------|---------------|
| 96050 · Pub.-Audio/Visual | 221.96 | 500.00 | (278.04) | 44.4% |
| 96055 · Pub.-Electronic Materials | 545.00 | 1,900.00 | (1,355.00) | 28.7% |
| 96060 · Cat. Software | 1,228.77 | 1,900.00 | (671.23) | 64.7% |
| 96100 · Equipment | 669.85 | 1,000.00 | (330.15) | 67.0% |
| 96200 · Water & Sewer | 812.79 | 1,800.00 | (987.21) | 45.2% |
| 96250 · Electricity | 8,756.73 | 11,000.00 | (2,243.27) | 79.6% |
| 96260 · Trash | 384.88 | 700.00 | (315.12) | 55.0% |
| 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 | 52,052.54 | 89,000.00 | (36,947.46) | 58.5% |
| Personnel Services | | | | |
| 90110 · Librarian | 26,666.64 | 40,000.00 | (13,333.36) | 66.7% |
| 90120 · Library Staff | 32,914.59 | 51,480.00 | (18,565.41) | 63.9% |
| 90980 · Employer Cost | 20,826.20 | 30,000.00 | (9,173.80) | 69.4% |
| Total Personnel Services | 80,407.43 | 121,480.00 | (41,072.57) | 66.2% |
| Total Expense | 132,459.97 | 210,480.00 | (78,020.03) | 62.9% |
| Net Ordinary Income | 51,564.97 | 58,312.00 | (6,747.03) | 88.4% |
| 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 | 51,564.97 | 0.00 | 51,564.97 | 100.0% |

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

| | Jul '22 - Feb 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 | 1,382.70 |
| 31500 · Library Services | 2,260.71 |
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| Total Local Receipts | 21,237.63 |
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| 00500 · Taxes-Current Year | 153,462.50 |
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| Total Income | 184,024.94 |
| Gross Profit | 184,024.94 |
| Expense | |
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| 91200 · Training & Meetings | 906.91 |
| 91300 · Membership Dues | 928.25 |
| 92010 · M & R-Equipment | 1,774.28 |
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| 96030 · Pub.-Children | 1,375.51 |
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| 96050 · Pub.-Audio/Visual | 221.96 |
| 96055 · Pub.-Electronic Materials | 545.00 |
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| 96100 · Equipment | 669.85 |
| 96200 · Water & Sewer | 812.79 |
| 96250 · Electricity | 8,756.73 |
| 96260 · Trash | 384.88 |
| 96270 · Landscape Maintenance | 600.00 |
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| Personnel Services | |
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| 90120 · Library Staff | 32,914.59 |
| 90980 · Employer Cost | 20,826.20 |
| Total Personnel Services | 80,407.43 |
| Total Expense | 132,459.97 |
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