

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

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
Ownership Account	82.65
Rogue Checking	6,148.88
Rogue Major Repair	10.03
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Total Checking/Savings	6,241.56
Other Current Assets	
LGIP-Future MR	10,939.20
LGIP-Gen	43,478.03
Petty Cash	70.00
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Total Other Current Assets	54,487.23
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Total Current Assets	60,728.79
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TOTAL ASSETS	60,728.79
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LIABILITIES & EQUITY	60,728.79

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

Type	Date	Num	Name	Memo	Clr	Split	Paid Amount
Rogue Checking							
Check	09/01/2023	12859	Willms, Denise	wages	X	-SPLIT-	(3,020.71)
Check	09/01/2023	12860	Wilson, Anne	Wages	X	-SPLIT-	(1,514.76)
Check	09/01/2023	12861	Morgan, Brittany	Wages	X	-SPLIT-	(1,543.73)
Check	09/01/2023	12862	Cecil Ashdown	Bookkeeping	X	92520 · Prof. Ser.-Accou...	(500.00)
Check	09/01/2023	ACH	IRS	tax	X	90980 · Employer Cost	(1,336.65)
Check	09/01/2023	12863	Oregon Department ...	tax	X	90980 · Employer Cost	(464.26)
Deposit	09/01/2023			Deposit	X	-SPLIT-	347.35
Check	09/01/2023	12866	Curry Transfer & Re...	Trash		96260 · Trash	(58.85)
Check	09/05/2023	12863	Coos-Curry Electric ...	Util	X	96250 · Electricity	(500.07)
Check	09/05/2023	12864	Ingram Library Servi...	books	X	-SPLIT-	(483.72)
Check	09/05/2023	12865	South Coast Office ...	copier	X	92010 · M & R-Equipment	(95.21)
Deposit	09/13/2023			Deposit	X	31500 · Library Services	6.23
Check	09/18/2023	12867	DEMCO	supplies		94010 · Supplies-Library	(74.49)
Check	09/18/2023	12868	Executech	IT		92526 · Prof. Ser.-Comp...	(468.00)
Check	09/18/2023	12869	LSN	internet		94550 · Internet	(489.25)
Check	09/18/2023		Amazon.com	Supplies	X	94010 · Supplies-Library	(220.78)
Check	09/18/2023		CANVA	Dues	X	91300 · Membership Dues	(149.90)
Check	09/18/2023		Amazon.com	Program	X	94505 · Programs-Adults	(231.14)
Check	09/18/2023		Great America Fina...	copier	X	92010 · M & R-Equipment	(121.00)
Check	09/19/2023	12870	City of Port Orford	water		96200 · Water & Sewer	(104.80)
Deposit	09/23/2023			Deposit	X	32500 · Gifts, Donations...	4,492.80
Deposit	09/27/2023			Deposit	X	-SPLIT-	312.80
Total Rogue Checking							(6,218.14)
TOTAL							(6,218.14)

Port Orford Public Library District
Budget vs. Actual 25%FY
July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Cash Carryover	0.00	70,000.00	(70,000.00)	0.0%
Local Receipts				
30533 · Int. Earned-Cty, Chg, LGIP	573.97	800.00	(226.03)	71.7%
31500 · Library Services	673.34	3,000.00	(2,326.66)	22.4%
31505 · Room Rental	410.00	1,500.00	(1,090.00)	27.3%
32500 · Gifts, Donations, Friends	5,022.80	12,000.00	(6,977.20)	41.9%
Total Local Receipts	6,680.11	17,300.00	(10,619.89)	38.6%
Other Income	0.00	8,000.00	(8,000.00)	0.0%
Taxes				
00500 · Taxes-Current Year	5,512.34	161,653.00	(156,140.66)	3.4%
01000 · Taxes-Prior Years	1,015.47	3,500.00	(2,484.53)	29.0%
Total Taxes	6,527.81	165,153.00	(158,625.19)	4.0%
Total Income	13,207.92	260,453.00	(247,245.08)	5.1%
Gross Profit	13,207.92	260,453.00	(247,245.08)	5.1%
Expense				
Materials & Services				
91200 · Training & Meetings	0.00	1,000.00	(1,000.00)	0.0%
91300 · Membership Dues	487.21	1,000.00	(512.79)	48.7%
92010 · M & R-Equipment	517.09	1,500.00	(982.91)	34.5%
92030 · M & R-Building	0.00	3,000.00	(3,000.00)	0.0%
92510 · Prof. Ser.-Audit	0.00	15,000.00	(15,000.00)	0.0%
92520 · Prof. Ser.-Accountant	1,500.00	6,000.00	(4,500.00)	25.0%
92526 · Prof. Ser.-Computer IT	2,372.00	6,500.00	(4,128.00)	36.5%
93000 · Postage & Freight	0.00	200.00	(200.00)	0.0%
93510 · Leg. Req.-Adv & Election	767.60	500.00	267.60	153.5%
94010 · Supplies-Library	915.02	4,500.00	(3,584.98)	20.3%
94503 · Programs-Children	0.00	1,500.00	(1,500.00)	0.0%
94505 · Programs-Adults	231.14	1,300.00	(1,068.86)	17.8%
94550 · Internet	817.49	2,100.00	(1,282.51)	38.9%
95500 · Insurance/Bonds	0.00	8,000.00	(8,000.00)	0.0%
96020 · Pub.-Adult	1,787.59	6,500.00	(4,712.41)	27.5%
96030 · Pub.-Children	165.05	1,500.00	(1,334.95)	11.0%
96040 · Pub.-Mag./Papers	85.00	500.00	(415.00)	17.0%
96100 · Equipment	0.00	1,000.00	(1,000.00)	0.0%
96200 · Water & Sewer	293.32	1,500.00	(1,206.68)	19.6%
96250 · Electricity	1,727.56	13,000.00	(11,272.44)	13.3%
96260 · Trash	183.62	700.00	(516.38)	26.2%
96270 · Landscape Maintenance	0.00	500.00	(500.00)	0.0%
96500 · Other	0.00	1,100.00	(1,100.00)	0.0%
Total Materials & Services	11,849.69	78,400.00	(66,550.31)	15.1%

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
Personnel Services				
90110 · Librarian	10,999.98	44,000.00	(33,000.02)	25.0%
90120 · Library Staff	10,530.65	49,920.00	(39,389.35)	21.1%
90980 · Employer Cost	6,713.47	33,000.00	(26,286.53)	20.3%
Total Personnel Services	28,244.10	126,920.00	(98,675.90)	22.3%
Total Expense	40,093.79	205,320.00	(165,226.21)	19.5%
Net Ordinary Income	(26,885.87)	55,133.00	(82,018.87)	(48.8)%
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	53,133.00	(53,133.00)	0.0%
Total Other Expense	0.00	55,133.00	(55,133.00)	0.0%
Net Other Income	0.00	(55,133.00)	55,133.00	0.0%
Net Income	(26,885.87)	0.00	(26,885.87)	100.0%

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Port Orford Public Library District
Profit & Loss
July through September 2023

	Jul - Sep 23
Ordinary Income/Expense	
Income	
Local Receipts	
30533 · Int. Earned-Cty, Chg, LGIP	573.97
31500 · Library Services	673.34
31505 · Room Rental	410.00
32500 · Gifts, Donations, Friends	5,022.80
Total Local Receipts	6,680.11
Taxes	
00500 · Taxes-Current Year	5,512.34
01000 · Taxes-Prior Years	1,015.47
Total Taxes	6,527.81
Total Income	13,207.92
Gross Profit	13,207.92
Expense	
Materials & Services	
91300 · Membership Dues	487.21
92010 · M & R-Equipment	517.09
92510 · Prof. Ser.-Audit	0.00
92520 · Prof. Ser.-Accountant	1,500.00
92526 · Prof. Ser.-Computer IT	2,372.00
93510 · Leg. Req.-Adv & Election	767.60
94010 · Supplies-Library	915.02
94505 · Programs-Adults	231.14
94550 · Internet	817.49
96020 · Pub.-Adult	1,787.59
96030 · Pub.-Children	165.05
96040 · Pub.-Mag./Papers	85.00
96200 · Water & Sewer	293.32
96250 · Electricity	1,727.56
96260 · Trash	183.62
Total Materials & Services	11,849.69
Personnel Services	
90110 · Librarian	10,999.98
90120 · Library Staff	10,530.65
90980 · Employer Cost	6,713.47
Total Personnel Services	28,244.10
Total Expense	40,093.79
Net Ordinary Income	(26,885.87)
Net Income	(26,885.87)