

Port Orford Public Library District

Financial Report for January 31 2026 (Represents 58% of the Year)

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Port Orford Public Library District
Balance Sheet
As of January 31, 2026

	<u>Jan 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
Ownership Account	1.05
Rogue Checking	13,229.16
Rogue Major Repair	10.03
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Total Checking/Savings	13,240.24
Other Current Assets	
LGIP-Future MR	15,266.61
LGIP-Gen	148,135.15
Petty Cash	70.00
	<hr/>
Total Other Current Assets	163,471.76
	<hr/>
Total Current Assets	176,712.00
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TOTAL ASSETS	<u>176,712.00</u>
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LIABILITIES & EQUITY	176,712.00

**Port Orford Public Library District
Transaction Detail Checking
January 2026**

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount
Rogue Checking								
Check	01/01/2026		City of Port Orford	water		X	96200 · Water ...	(215.35)
Transfer	01/01/2026			Funds Transfer	General F...	X	LGIP-Gen	10,000.00
Check	01/02/2026		Ingram Library Servi...			X	96020 · Pub.-A...	(991.00)
Deposit	01/02/2026			Deposit		X	-SPLIT-	3,642.09
Check	01/04/2026	13106	Willms, Denise	wages		X	-SPLIT-	(3,228.21)
Check	01/04/2026	13107	Wilson, Anne	Wages		X	-SPLIT-	(1,772.30)
Check	01/04/2026	13108	Morgan, Brittany	Wages		X	-SPLIT-	(1,920.89)
Check	01/04/2026	13109	Cecil Ashdown	Bookkeeping		X	92520 · Prof. S...	(500.00)
Check	01/04/2026		Oregon Department ...	tax		X	90980 · Emplo...	(653.58)
Check	01/04/2026		IRS	tax		X	90980 · Emplo...	(1,613.03)
Check	01/04/2026		Oregon Department ...	tax		X	90980 · Emplo...	(238.68)
Check	01/04/2026		PERS	employer cost		X	90980 · Emplo...	(2,640.40)
Check	01/04/2026	13110	CNA Surety	Bond		X	95500 · Insura...	(225.00)
Check	01/04/2026	13111	Bandon Key Works	Bathroom Loc...		X	92030 · M & R...	(1,405.00)
Check	01/04/2026	13112	Kai Druzdzel			X	94505 · Progra...	(125.00)
Check	01/04/2026		Book Outlet	books		X	94505 · Progra...	(217.96)
Transfer	01/04/2026			Funds Transfer	General F...	X	LGIP-Gen	10,000.00
Check	01/06/2026		Curry Transfer & Re...	Trash		X	96260 · Trash	(62.12)
Deposit	01/08/2026			Deposit		X	Other Income	4,900.00
Check	01/08/2026		Coos-Curry Electric ...	Util		X	96250 · Electri...	(651.84)
Check	01/12/2026		Book Wholesalers, I...			X	96020 · Pub.-A...	(253.19)
Check	01/12/2026		Amazon.com	MIXED		X	-SPLIT-	(914.12)
Check	01/14/2026	13113	Curry County Library...	Currier			-SPLIT-	(4,589.33)
Deposit	01/21/2026			Deposit		X	-SPLIT-	263.25
Check	01/22/2026	13114	Port Orford News	Budget			93510 · Leg. R...	(40.00)
Check	01/22/2026	13115	South Coast Office ...				-SPLIT-	(452.85)
Check	01/22/2026	13116	Center Point Large ...	Books 2292909			-SPLIT-	(103.08)
Check	01/22/2026	13117	Bay Watch Security	Security			94010 · Suppli...	(258.00)
Check	01/22/2026		Curry Transfer & Re...	Trash		X	96260 · Trash	(22.00)
Check	01/22/2026		LSN	net		X	94550 · Internet	(23.90)
Check	01/23/2026		Beacon Broadband	phone		X	94550 · Internet	(85.00)
Total Rogue Checking								5,603.51
TOTAL								5,603.51

Port Orford Public Library District
Budget vs. Actual GF 58% FY
July 2025 through January 2026

	Jul '25 - Jan 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Cash Carryover	0.00	75,000.00	(75,000.00)	0.0%
Local Receipts				
30533 · Int. Earned-Cty, Chg, LGIP	2,343.87	2,500.00	(156.13)	93.8%
31500 · Library Services	1,927.65	2,000.00	(72.35)	96.4%
31505 · Room Rental	1,365.00	2,000.00	(635.00)	68.3%
32500 · Gifts, Donations, Friends	4,780.00	7,000.00	(2,220.00)	68.3%
Total Local Receipts	10,416.52	13,500.00	(3,083.48)	77.2%
Other Income	8,601.77	11,850.00	(3,248.23)	72.6%
Taxes				
00500 · Taxes-Current Year	155,186.20	174,878.00	(19,691.80)	88.7%
01000 · Taxes-Prior Years	3,157.09	3,500.00	(342.91)	90.2%
Total Taxes	158,343.29	178,378.00	(20,034.71)	88.8%
Total Income	177,361.58	278,728.00	(101,366.42)	63.6%
Gross Profit	177,361.58	278,728.00	(101,366.42)	63.6%
Expense				
Materials & Services				
91200 · Training & Meetings	159.90	1,000.00	(840.10)	16.0%
91300 · Membership Dues	389.00	1,500.00	(1,111.00)	25.9%
92010 · M & R-Equipment	1,838.89	1,600.00	238.89	114.9%
92030 · M & R-Building	1,490.00	3,000.00	(1,510.00)	49.7%
92520 · Prof. Ser.-Accountant	3,500.00	6,000.00	(2,500.00)	58.3%
92526 · Prof. Ser.-Computer IT	2,197.45	3,500.00	(1,302.55)	62.8%
93000 · Postage & Freight	3,101.00	3,300.00	(199.00)	94.0%
93510 · Leg. Req.-Adv & Election	532.72	600.00	(67.28)	88.8%
94010 · Supplies-Library	2,070.60	5,000.00	(2,929.40)	41.4%
94503 · Programs-Children	185.52	1,500.00	(1,314.48)	12.4%
94505 · Programs-Adults	1,561.69	1,500.00	61.69	104.1%
94550 · Internet	1,333.30	2,300.00	(966.70)	58.0%
95500 · Insurance/Bonds	450.00	10,500.00	(10,050.00)	4.3%
96020 · Pub.-Adult	4,727.58	6,500.00	(1,772.42)	72.7%
96030 · Pub.-Children	0.00	1,500.00	(1,500.00)	0.0%
96040 · Pub.-Mag./Papers	90.00	500.00	(410.00)	18.0%
96050 · Pub.-Audio/Visual	0.00	100.00	(100.00)	0.0%
96055 · Pub.-Electronic Materials	1,324.83	2,100.00	(775.17)	63.1%
96060 · Cat. Software	301.06	1,300.00	(998.94)	23.2%
96100 · Equipment	292.84	1,000.00	(707.16)	29.3%
96200 · Water & Sewer	1,040.50	1,700.00	(659.50)	61.2%
96250 · Electricity	2,760.33	11,000.00	(8,239.67)	25.1%
96260 · Trash	493.09	1,000.00	(506.91)	49.3%

**Port Orford Public Library District
Budget vs. Actual GF 58% FY
July 2025 through January 2026**

	Jul '25 - Jan 26	Budget	\$ Over Budget	% of Budget
96270 · Landscape Maintenance	0.00	500.00	(500.00)	0.0%
96500 · Other	0.00	2,000.00	(2,000.00)	0.0%
Total Materials & Services	29,840.30	70,500.00	(40,659.70)	42.3%
Personnel Services				
90110 · Librarian	27,562.50	47,520.00	(19,957.50)	58.0%
90120 · Library Staff	32,585.94	59,160.00	(26,574.06)	55.1%
90980 · Employer Cost	22,811.54	42,050.00	(19,238.46)	54.2%
Total Personnel Services	82,959.98	148,730.00	(65,770.02)	55.8%
Total Expense	112,800.28	219,230.00	(106,429.72)	51.5%
Net Ordinary Income	64,561.30	59,498.00	5,063.30	108.5%
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	57,498.00	(57,498.00)	0.0%
Total Other Expense	0.00	59,498.00	(59,498.00)	0.0%
Net Other Income	0.00	(59,498.00)	59,498.00	0.0%
Net Income	64,561.30	0.00	64,561.30	100.0%

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Port Orford Public Library District
Profit & Loss
 July 2025 through January 2026

	Jul '25 - Jan 26
Ordinary Income/Expense	
Income	
Local Receipts	
30533 · Int. Earned-Cty, Chg, LGIP	2,343.87
31500 · Library Services	1,927.65
31505 · Room Rental	1,365.00
32500 · Gifts, Donations, Friends	4,780.00
Total Local Receipts	10,416.52
Other Income	8,601.77
Taxes	
00500 · Taxes-Current Year	155,186.20
01000 · Taxes-Prior Years	3,157.09
Total Taxes	158,343.29
Total Income	177,361.58
Gross Profit	177,361.58
Expense	
Materials & Services	
91200 · Training & Meetings	159.90
91300 · Membership Dues	389.00
92010 · M & R-Equipment	1,838.89
92030 · M & R-Building	1,490.00
92520 · Prof. Ser.-Accountant	3,500.00
92526 · Prof. Ser.-Computer IT	2,197.45
93000 · Postage & Freight	3,101.00
93510 · Leg. Req.-Adv & Election	532.72
94010 · Supplies-Library	1,982.76
94503 · Programs-Children	185.52
94505 · Programs-Adults	1,561.69
94550 · Internet	1,333.30
95500 · Insurance/Bonds	450.00
96020 · Pub.-Adult	4,727.58
96040 · Pub.-Mag./Papers	90.00
96055 · Pub.-Electronic Materials	1,324.83
96060 · Cat. Software	301.06
96100 · Equipment	292.84
96200 · Water & Sewer	1,040.50
96250 · Electricity	2,760.33
96260 · Trash	493.09
Total Materials & Services	29,752.46
Personnel Services	
90110 · Librarian	27,562.50
90120 · Library Staff	32,585.94
90980 · Employer Cost	22,811.54
Total Personnel Services	82,959.98
Total Expense	112,712.44
Net Ordinary Income	64,649.14
Net Income	64,649.14