

Port Orford Public Library District

Financial Report for September 30 2026 (Represents 25% of the Year)

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Port Orford Public Library District
Balance Sheet
As of September 30, 2026

	<u>Sep 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
Ownership Account	1.05
Rogue Checking	15,819.73
Rogue Major Repair	10.03
Total Checking/Savings	15,830.81
Other Current Assets	
LGIP-Future MR	18,684.86
LGIP-Gen	71,494.61
Petty Cash	70.00
Total Other Current Assets	90,249.47
Total Current Assets	106,080.28
TOTAL ASSETS	106,080.28
LIABILITIES & EQUITY	106,080.28

Port Orford Public Library District
Transaction Detail Checking
September 2026

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount
Rogue Checking								
Check	09/01/2026	ACH	Great America Fina...	copier		X	92010 · M & R...	(95.00)
Check	09/01/2026	13182	Willms, Denise	wages		X	-SPLIT-	(3,280.25)
Check	09/01/2026	13183	Scherer, Kaiya	Wages		X	-SPLIT-	(893.49)
Check	09/01/2026	13184	Wilson, Anne	Wages		X	-SPLIT-	(1,357.36)
Check	09/01/2026	13185	Cummings, Molly M	Wages		X	-SPLIT-	(663.36)
Check	09/01/2026	13186	Cecil Ashdown	Bookkeeping		X	92520 · Prof. S...	(500.00)
Check	09/01/2026	13187	Wood, Ashton	Wages		X	-SPLIT-	(813.89)
Check	09/01/2026	13182	Center Point Large ...	Books 2292909		X	96020 · Pub.-A...	(51.54)
Check	09/01/2026	13183	Curry Coastal Pilot	236296			96040 · Pub.-...	(90.00)
Check	09/03/2026		Curry Transfer & Re...	Trash		X	96260 · Trash	(63.92)
Transfer	09/04/2026			Funds Transfer	General F...	X	LGIP-Gen	10,000.00
Check	09/07/2026		Beacon Broadband	phone		X	94550 · Internet	(106.00)
Check	09/08/2026		IRS	tax		X	90980 · Emplo...	(1,442.79)
Check	09/08/2026		Oregon Department ...	tax		X	90980 · Emplo...	(600.89)
Transfer	09/09/2026			Funds Transfer	General F...	X	LGIP-Gen	5,000.00
Deposit	09/09/2026			Deposit		X	31500 · Library...	10.80
Check	09/11/2026		Coos-Curry Electric ...	Util		X	96250 · Electri...	(221.79)
Deposit	09/15/2026			Deposit		X	91200 · Trainin...	668.80
Check	09/15/2026	13190	Thompson Tree Ser...	Tree Trim			96270 · Lands...	(450.00)
Check	09/15/2026	13191	Center Point Large ...	Books 2292909			-SPLIT-	(103.08)
Check	09/15/2026	13192	Cecil D Ashdown	25-26 Filling F...		X	93510 · Leg. R...	(150.00)
Check	09/16/2026		City of Port Orford	water		X	96200 · Water ...	(148.90)
Check	09/16/2026		American Library As...	dues		X	91300 · Memb...	(248.00)
Check	09/16/2026		South Coast Office ...	Equipment		X	96100 · Equip...	(201.81)
Check	09/17/2026	13193	Scherer, Kaiya	Wages		X	-SPLIT-	(762.98)
Check	09/17/2026		IRS	tax		X	90980 · Emplo...	(137.14)
Check	09/17/2026		Oregon Department ...	tax		X	90980 · Emplo...	(73.85)
Check	09/22/2026		PERS	employer cost		X	90980 · Emplo...	(1,574.81)
Transfer	09/23/2026			Funds Transfer	General F...	X	LGIP-Gen	10,000.00
Check	09/29/2026		CANVA	Software		X	96060 · Cat. S...	(149.90)
Total Rogue Checking								11,498.85
TOTAL								11,498.85

Port Orford Public Library District
Budget vs. Actual 25% FY
July through September 2026

	Jul - Sep 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Cash Carryover	0.00	85,000.00	(85,000.00)	0.0%
Local Receipts				
30533 · Int. Earned-Cty, Chg, LGIP	625.42	2,500.00	(1,874.58)	25.0%
31500 · Library Services	687.37	2,000.00	(1,312.63)	34.4%
31505 · Room Rental	150.00	1,000.00	(850.00)	15.0%
32500 · Gifts, Donations, Friends	1,024.67	5,000.00	(3,975.33)	20.5%
Total Local Receipts	2,487.46	10,500.00	(8,012.54)	23.7%
Other Income	0.00	10,000.00	(10,000.00)	0.0%
Taxes				
00500 · Taxes-Current Year	759.92	180,000.00	(179,240.08)	0.4%
01000 · Taxes-Prior Years	1,543.81	3,500.00	(1,956.19)	44.1%
Total Taxes	2,303.73	183,500.00	(181,196.27)	1.3%
Total Income	4,791.19	289,000.00	(284,208.81)	1.7%
Gross Profit	4,791.19	289,000.00	(284,208.81)	1.7%
Expense				
Materials & Services				
91300 · Membership Dues	357.99	1,200.00	(842.01)	29.8%
92010 · M & R-Equipment	285.00	1,600.00	(1,315.00)	17.8%
92030 · M & R-Building	1,479.22	3,000.00	(1,520.78)	49.3%
92520 · Prof. Ser.-Accountant	1,500.00	6,000.00	(4,500.00)	25.0%
93000 · Postage & Freight	11.02	3,300.00	(3,288.98)	0.3%
93510 · Leg. Req.-Adv & Election	150.00	600.00	(450.00)	25.0%
94550 · Internet	212.00	1,800.00	(1,588.00)	11.8%
95500 · Insurance/Bonds	0.00	11,000.00	(11,000.00)	0.0%
96020 · Pub.-Adult/Child	2,163.01	9,500.00	(7,336.99)	22.8%
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	0.00	1,500.00	(1,500.00)	0.0%
96060 · Cat. Software	149.90	2,500.00	(2,350.10)	6.0%
96100 · Equipment	392.49	1,000.00	(607.51)	39.2%
96200 · Water & Sewer	419.40	1,800.00	(1,380.60)	23.3%
96250 · Electricity	862.72	10,000.00	(9,137.28)	8.6%

	Jul - Sep 26	Budget	\$ Over Budget	% of Budget
96260 · Trash	227.76	800.00	(572.24)	28.5%
96270 · Landscape Maintenance	450.00	500.00	(50.00)	90.0%
96500 · Other	0.00	2,000.00	(2,000.00)	0.0%
Total Materials & Services	8,750.51	58,700.00	(49,949.49)	14.9%
Personnel Services				
90110 · Librarian	12,000.00	48,000.00	(36,000.00)	25.0%
90120 · Library Staff	14,147.61	72,600.00	(58,452.39)	19.5%
90980 · Employer Cost	7,739.13	55,000.00	(47,260.87)	14.1%
Total Personnel Services	33,886.74	175,600.00	(141,713.26)	19.3%
Total Expense	42,637.25	234,300.00	(191,662.75)	18.2%
Net Ordinary Income	(37,846.06)	54,700.00	(92,546.06)	(69.2)%
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	52,700.00	(52,700.00)	0.0%
Total Other Expense	0.00	54,700.00	(54,700.00)	0.0%
Net Other Income	0.00	(54,700.00)	54,700.00	0.0%
Net Income	(37,846.06)	0.00	(37,846.06)	100.0%

Port Orford Public Library District

Profit & Loss

July through September 2026

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	Jul - Sep 26
Ordinary Income/Expense	
Income	
Local Receipts	
30533 · Int. Earned-Cty, Chg, LGIP	625.42
31500 · Library Services	687.37
31505 · Room Rental	150.00
32500 · Gifts, Donations, Friends	1,024.67
Total Local Receipts	2,487.46
Taxes	
00500 · Taxes-Current Year	759.92
01000 · Taxes-Prior Years	1,543.81
Total Taxes	2,303.73
Total Income	4,791.19
Gross Profit	4,791.19
Expense	
Materials & Services	
91200 · Training & Meetings	0.00
91300 · Membership Dues	357.99
92010 · M & R-Equipment	285.00
92030 · M & R-Building	1,479.22
92520 · Prof. Ser.-Accountant	1,500.00
93000 · Postage & Freight	11.02
93510 · Leg. Req.-Adv & Election	150.00
94550 · Internet	212.00
96020 · Pub.-Adult/Child	2,163.01
96040 · Pub.-Mag./Papers	90.00
96060 · Cat. Software	149.90
96100 · Equipment	392.49
96200 · Water & Sewer	419.40
96250 · Electricity	862.72
96260 · Trash	227.76
96270 · Landscape Maintenance	450.00
Total Materials & Services	8,750.51
Personnel Services	
90110 · Librarian	12,000.00
90120 · Library Staff	14,147.61
90980 · Employer Cost	7,739.13
Total Personnel Services	33,886.74
Total Expense	42,637.25
Net Ordinary Income	(37,846.06)
Net Income	(37,846.06)