

Port Orford Public Library District

Financial Report for August 2026 (Represents 16% of the Year)

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

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
Ownership Account	1.05
Rogue Checking	4,320.88
Rogue Major Repair	3,010.03
Total Checking/Savings	7,331.96
Other Current Assets	
LGIP-Future MR	15,625.29
LGIP-Gen	94,754.38
Petty Cash	70.00
Total Other Current Assets	110,449.67
Total Current Assets	117,781.63
TOTAL ASSETS	117,781.63
LIABILITIES & EQUITY	117,781.63

Port Orford Public Library District Transaction Detail Checking August 2026

Type	Date	Num	Name	Memo	Class	Cir	Split	Amount
Rogue Checking								
Check	08/01/2026					X	92010 · M & R...	(95.00)
Check	08/04/2026	ACH	Great America Fina...	copier wages		X	-SPLIT-	(3,280.25)
Transfer	08/04/2026	13171	Wilkins, Denise	Funds Transfer	General F...	X	LGIP-Gen	10,000.00
Check	08/04/2026	13174	Cummings, Molly M	Wages		X	-SPLIT-	(929.15)
Check	08/04/2026	13175	Scherer, Kaiya	Wages		X	-SPLIT-	(1,470.82)
Check	08/04/2026	13176	Wilson, Anne	Wages		X	-SPLIT-	(1,951.31)
Check	08/04/2026	13177	Cecil Ashdown	Bookkeeping		X	-SPLIT-	(500.00)
Check	08/04/2026		IRS	tax		X	92520 · Prof. S...	(1,679.27)
Check	08/04/2026		Oregon Department ...	tax		X	90980 · Emplo...	(667.88)
Check	08/04/2026		PERS	employer cost		X	90980 · Emplo...	(1,974.35)
Check	08/06/2026		Curry Transfer & Re...	Trash		X	96260 · Trash	(63.92)
Check	08/07/2026		Coos-Curry Electric ...	Util		X	96250 · Electri...	(207.92)
Check	08/07/2026		City of Port Orford	water		X	96200 · Water ...	(136.47)
Check	08/07/2026		Ingram Library Servi...	Books		X	-SPLIT-	(1,712.39)
Check	08/12/2026	13178	Bandon Key Works	books			92030 · M & R...	(1,320.00)
Check	08/12/2026	13179	Junior Library Guild	books		X	96020 · Pub -A...	(276.00)
Check	08/12/2026	13180	Coos-Curry Supply, ...	# 246		X	92030 · M & R...	(159.22)
Check	08/17/2026		Curry Transfer & Re...	Trash		X	96260 · Trash	(36.00)
Check	08/17/2026		Blink	Security		X	94010 · Suppli...	(109.99)
Deposit	08/20/2026			Deposit		X	-SPLIT-	4,851.24
Check	08/20/2026			Mileage/Meals		X	91200 · Trainin...	(668.80)
Transfer	08/31/2026	13181	Denise, Wilkins	friends repair		X	Rogue Major R...	(3,000.00)
Total Rogue Checking								(5,387.50)
TOTAL								(5,387.50)

Port Orford Public Library District Budget vs. Actual 16% FY July through August 2026

Ordinary Income/Expense	Jul - Aug 26	Budget	\$ Over Budget	% of Budget
Income				
Cash Carryover	0.00	85,000.00	(85,000.00)	0.0%
Grants	0.00	0.00	0.00	0.0%
10530 - Grants				
Total Grants	0.00	0.00	0.00	0.0%
Local Receipts				
30533 - Int. Earned-Cty, Chg, LGIP	357.79	2,500.00	(2,142.21)	14.3%
31500 - Library Services	676.57	2,000.00	(1,323.43)	33.8%
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	2,209.03	10,500.00	(8,290.97)	21.0%
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	395.53	3,500.00	(3,104.47)	11.3%
Total Taxes	1,155.45	183,500.00	(182,344.55)	0.6%
Total Income	3,364.48	289,000.00	(285,635.52)	1.2%
Gross Profit	3,364.48	289,000.00	(285,635.52)	1.2%
Expense				
Materials & Services				
91200 - Training & Meetings	668.80	0.00	668.80	100.0%
91300 - Membership Dues	0.00	1,200.00	(1,200.00)	0.0%
92010 - M & R-Equipment	190.00	1,600.00	(1,410.00)	11.9%
92030 - M & R-Building	1,479.22	3,000.00	(1,520.78)	49.3%
92510 - Prof. Ser.-Audit	0.00	0.00	0.00	0.0%
92520 - Prof. Ser.-Accountant	1,000.00	6,000.00	(5,000.00)	16.7%
92526 - Prof. Ser.-Computer IT	0.00	0.00	0.00	0.0%
93000 - Postage & Freight	11.02	3,300.00	(3,288.98)	0.3%
93510 - Leg. Req.-Adv & Election	0.00	600.00	(600.00)	0.0%
94010 - Supplies-Library	109.99	0.00	109.99	100.0%
94503 - Programs-Children	0.00	0.00	0.00	0.0%
94505 - Programs-Adults	0.00	0.00	0.00	0.0%
94540 - Ready to Read Grant	0.00	0.00	0.00	0.0%
94550 - Internet	106.00	1,800.00	(1,694.00)	5.9%
95500 - Insurance/Bonds	0.00	11,000.00	(11,000.00)	0.0%
96020 - Pub.-Adult/Child	2,008.39	9,500.00	(7,491.61)	21.1%
96040 - Pub.-Mag./Papers	0.00	500.00	(500.00)	0.0%
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	0.00	2,500.00	(2,500.00)	0.0%
96100 - Equipment	190.68	1,000.00	(809.32)	19.1%

	Jul - Aug 26	Budget	\$ Over Budget	% of Budget
96200 · Water & Sewer	270.50	1,800.00	(1,529.50)	15.0%
96250 · Electricity	640.93	10,000.00	(9,359.07)	6.4%
96260 · Trash	163.84	800.00	(636.16)	20.5%
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	6,839.37	58,700.00	(51,860.63)	11.7%
Personnel Services				
90110 · Librarian	8,000.00	48,000.00	(40,000.00)	16.7%
90120 · Library Staff	8,919.48	72,600.00	(63,680.52)	12.3%
90980 · Employer Cost	5,366.45	55,000.00	(49,633.55)	9.8%
Total Personnel Services	22,285.93	175,600.00	(153,314.07)	12.7%
Total Expense	29,125.30	234,300.00	(205,174.70)	12.4%
Net Ordinary Income	(25,760.82)	54,700.00	(80,460.82)	(47.1)%
Other Income/Expense				
Other Expense	0.00	2,000.00	(2,000.00)	0.0%
99100 · Oper. Contingency	0.00	52,700.00	(52,700.00)	0.0%
99900 · Unapp. End. Bal./Res.				
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	(25,760.82)	0.00	(25,760.82)	100.0%

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Port Orford Public Library District Profit & Loss

July through August 2026

09/07/26

Jul - Aug 26			
		Ordinary Income/Expense	
		Income	
		Local Receipts	
		30533 · Int. Earned-Cty, Chg, LGIP	357.79
		31500 · Library Services	676.57
		31505 · Room Rental	150.00
		32500 · Gifts, Donations, Friends	1,024.67
	2,209.03	Total Local Receipts	
		Taxes	
		00500 · Taxes-Current Year	759.92
		01000 · Taxes-Prior Years	395.53
	1,155.45	Total Taxes	
		Total Income	3,364.48
		Gross Profit	3,364.48
		Expense	
		Materials & Services	
		91200 · Training & Meetings	668.80
		92010 · M & R-Equipment	190.00
		92030 · M & R-Building	1,479.22
		92520 · Prof. Ser.-Accountant	1,000.00
		93000 · Postage & Freight	11.02
		94010 · Supplies-Library	109.99
		94550 · Internet	106.00
		96020 · Pub.-Adult/Child	2,008.39
		96100 · Equipment	190.68
		96200 · Water & Sewer	270.50
		96250 · Electricity	640.93
		96260 · Trash	163.84
	6,839.37	Total Materials & Services	
		Personnel Services	
		90110 · Librarian	8,000.00
		90120 · Library Staff	8,919.48
		90980 · Employer Cost	5,366.45
	22,285.93	Total Personnel Services	
		Total Expense	29,125.30
	(25,760.82)	Net Ordinary Income	
	(25,760.82)	Net Income	

