

# Port Orford Public Library District

Financial Report for May 2026 (Represents 83% of the Year)

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

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	<u>Apr 30, 26</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Ownership Account	1.05
Rogue Checking	12,074.22
Rogue Major Repair	10.03
	<hr/>
<b>Total Checking/Savings</b>	12,085.30
<b>Other Current Assets</b>	
LGIP-Future MR	15,416.45
LGIP-Gen	127,633.59
Petty Cash	70.00
	<hr/>
<b>Total Other Current Assets</b>	143,120.04
	<hr/>
<b>Total Current Assets</b>	155,205.34
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<b>TOTAL ASSETS</b>	<b>155,205.34</b>
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<b>LIABILITIES &amp; EQUITY</b>	155,205.34

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

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount
<b>Rogue Checking</b>								
Check	04/01/2026	ACH	Great America Fina...	copier		X	92010 · M & R...	(95.00)
Check	04/01/2026		IRS	tax		X	90980 · Emplo...	(1,193.17)
Check	04/01/2026		Oregon Department ...	tax 12/25		X	90980 · Emplo...	(478.10)
Check	04/01/2026	13146	Morgan, Brittany	Wages		X	-SPLIT-	(1,790.88)
Check	04/01/2026	13147	Willms, Denise	wages		X	-SPLIT-	(3,234.79)
Check	04/01/2026	13148	Cecil Ashdown	Bookkeeping		X	92520 · Prof. S...	(500.00)
Check	04/01/2026		PERS	employer cost		X	90980 · Emplo...	(1,941.90)
Check	04/02/2026	13149	Coos-Curry Supply, ...	# 246		X	92030 · M & R...	(189.97)
Check	04/03/2026		Curry Transfer & Re...	Trash		X	96260 · Trash	(69.58)
Transfer	04/06/2026			Funds Transfer		X	LGIP-Gen	5,000.00
Deposit	04/06/2026			Deposit		X	Other Income	700.00
Check	04/06/2026		Oregon Department ...	tax		X	90980 · Emplo...	(226.55)
Check	04/13/2026		City of Port Orford	water		X	96200 · Water ...	(133.93)
Check	04/13/2026		Coos-Curry Electric ...	Util		X	96250 · Electri...	(966.89)
Check	04/13/2026		Curry Transfer & Re...	Trash		X	96260 · Trash	(69.58)
Check	04/13/2026	13150	Cecil D Ashdown	24-25 Filling F...		X	94010 · Suppli...	(10.44)
Check	04/16/2026		South Coast Office ...			X	92010 · M & R...	(338.71)
Check	04/16/2026		LSN	net		X	94550 · Internet	(176.96)
Check	04/21/2026		Ranger Rick	youth		X	96030 · Pub.-C...	(19.95)
Check	04/21/2026	13151	Port Orford News	Budget			93510 · Leg. R...	(131.25)
Check	04/21/2026	13152	Center Point Large ...	Books 2292909			96020 · Pub.-A...	(51.54)
Check	04/21/2026	13153	Coos-Curry Supply, ...	# 246			92030 · M & R...	(3.80)
Check	04/22/2026		Beacon Broadband	phone		X	94550 · Internet	(85.00)
Check	04/27/2026	13154	Pest Defense	Bug			92030 · M & R...	(85.00)
Check	04/27/2026	13155	Denise, Willms	Mileage/Meals		X	-SPLIT-	(734.40)
Check	04/27/2026		Holiday Inn	Lodging		X	-SPLIT-	(946.56)
Transfer	04/28/2026			Deposit		X	LGIP-Gen	10,000.00
Check	04/30/2026		Amazon.com	MIXED		X	-SPLIT-	(150.74)
Total Rogue Checking								2,075.31
<b>TOTAL</b>								<b>2,075.31</b>

**Port Orford Public Library District**  
**Budget vs. Actual 83%FY**  
**July 2025 through April 2026**

	Jul '25 - Apr 26	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Cash Carryover	0.00	75,000.00	(75,000.00)	0.0%
<b>Local Receipts</b>				
30533 · Int. Earned-Cty, Chg, LGIP	3,304.59	2,500.00	804.59	132.2%
31500 · Library Services	2,174.02	2,000.00	174.02	108.7%
31505 · Room Rental	1,590.00	2,000.00	(410.00)	79.5%
32500 · Gifts, Donations, Friends	5,030.00	7,000.00	(1,970.00)	71.9%
<b>Total Local Receipts</b>	12,098.61	13,500.00	(1,401.39)	89.6%
Other Income	17,122.87	11,850.00	5,272.87	144.5%
<b>Taxes</b>				
00500 · Taxes-Current Year	176,366.23	174,878.00	1,488.23	100.9%
01000 · Taxes-Prior Years	4,568.26	3,500.00	1,068.26	130.5%
<b>Total Taxes</b>	180,934.49	178,378.00	2,556.49	101.4%
<b>Total Income</b>	210,155.97	278,728.00	(68,572.03)	75.4%
<b>Gross Profit</b>	210,155.97	278,728.00	(68,572.03)	75.4%
<b>Expense</b>				
<b>Materials &amp; Services</b>				
91200 · Training & Meetings	1,000.00	1,000.00	0.00	100.0%
91300 · Membership Dues	389.00	1,500.00	(1,111.00)	25.9%
92010 · M & R-Equipment	1,540.04	1,600.00	(59.96)	96.3%
92030 · M & R-Building	1,768.77	3,000.00	(1,231.23)	59.0%
92520 · Prof. Ser.-Accountant	5,000.00	6,000.00	(1,000.00)	83.3%
92526 · Prof. Ser.-Computer IT	2,942.45	3,500.00	(557.55)	84.1%
93000 · Postage & Freight	3,101.00	3,300.00	(199.00)	94.0%
93510 · Leg. Req.-Adv & Election	1,225.44	600.00	625.44	204.2%
94010 · Supplies-Library	3,481.04	5,000.00	(1,518.96)	69.6%
94503 · Programs-Children	1,673.18	1,500.00	173.18	111.5%
94505 · Programs-Adults	2,307.65	1,500.00	807.65	153.8%
94550 · Internet	1,765.26	2,300.00	(534.74)	76.8%
95500 · Insurance/Bonds	9,971.00	10,500.00	(529.00)	95.0%
96020 · Pub.-Adult	5,791.88	6,500.00	(708.12)	89.1%
96030 · Pub.-Children	19.95	1,500.00	(1,480.05)	1.3%
96040 · Pub.-Mag./Papers	522.55	500.00	22.55	104.5%
96050 · Pub.-Audio/Visual	0.00	100.00	(100.00)	0.0%
96055 · Pub.-Electronic Materials	2,100.00	2,100.00	0.00	100.0%
96060 · Cat. Software	911.89	1,300.00	(388.11)	70.1%
96100 · Equipment	668.84	1,000.00	(331.16)	66.9%
96200 · Water & Sewer	1,446.71	1,700.00	(253.29)	85.1%
96250 · Electricity	5,486.41	11,000.00	(5,513.59)	49.9%
96260 · Trash	756.49	1,000.00	(243.51)	75.6%

	<u>Jul '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
96270 · Landscape Maintenance	500.00	500.00	0.00	100.0%
96500 · Other	2,000.00	2,000.00	0.00	100.0%
<b>Total Materials &amp; Services</b>	<b>56,369.55</b>	<b>70,500.00</b>	<b>(14,130.45)</b>	<b>80.0%</b>
<b>Personnel Services</b>				
90110 · Librarian	39,375.00	47,520.00	(8,145.00)	82.9%
90120 · Library Staff	40,161.94	59,160.00	(18,998.06)	67.9%
90980 · Employer Cost	31,885.23	42,050.00	(10,164.77)	75.8%
<b>Total Personnel Services</b>	<b>111,422.17</b>	<b>148,730.00</b>	<b>(37,307.83)</b>	<b>74.9%</b>
<b>Total Expense</b>	<b>167,791.72</b>	<b>219,230.00</b>	<b>(51,438.28)</b>	<b>76.5%</b>
<b>Net Ordinary Income</b>	<b>42,364.25</b>	<b>59,498.00</b>	<b>(17,133.75)</b>	<b>71.2%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
99100 · Oper. Contingency	159.16	2,000.00	(1,840.84)	8.0%
99900 · Unapp. End. Bal./Res.	0.00	57,498.00	(57,498.00)	0.0%
<b>Total Other Expense</b>	<b>159.16</b>	<b>59,498.00</b>	<b>(59,338.84)</b>	<b>0.3%</b>
<b>Net Other Income</b>	<b>(159.16)</b>	<b>(59,498.00)</b>	<b>59,338.84</b>	<b>0.3%</b>
<b>Net Income</b>	<b>42,205.09</b>	<b>0.00</b>	<b>42,205.09</b>	<b>100.0%</b>

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**Port Orford Public Library District**  
**Profit & Loss General Fund**  
 July 2025 through April 2026

	Jul '25 - Apr 26
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Local Receipts</b>	
30533 · Int. Earned-Cty, Chg, LGIP	3,304.59
31500 · Library Services	2,174.02
31505 · Room Rental	1,590.00
32500 · Gifts, Donations, Friends	5,030.00
<b>Total Local Receipts</b>	12,098.61
<b>Other Income</b>	17,122.87
<b>Taxes</b>	
00500 · Taxes-Current Year	176,366.23
01000 · Taxes-Prior Years	4,568.26
<b>Total Taxes</b>	180,934.49
<b>Total Income</b>	210,155.97
<b>Gross Profit</b>	210,155.97
<b>Expense</b>	
<b>Materials &amp; Services</b>	
91200 · Training & Meetings	1,000.00
91300 · Membership Dues	389.00
92010 · M & R-Equipment	1,540.04
92030 · M & R-Building	1,768.77
92520 · Prof. Ser.-Accountant	5,000.00
92526 · Prof. Ser.-Computer IT	2,942.45
93000 · Postage & Freight	3,101.00
93510 · Leg. Req.-Adv & Election	1,225.44
94010 · Supplies-Library	3,393.20
94503 · Programs-Children	1,673.18
94505 · Programs-Adults	2,307.65
94550 · Internet	1,765.26
95500 · Insurance/Bonds	9,971.00
96020 · Pub.-Adult	5,791.88
96030 · Pub.-Children	19.95
96040 · Pub.-Mag/Papers	522.55
96055 · Pub.-Electronic Materials	2,100.00
96060 · Cat. Software	911.89
96100 · Equipment	668.84
96200 · Water & Sewer	1,446.71
96250 · Electricity	5,486.41
96260 · Trash	756.49
96270 · Landscape Maintenance	500.00
96500 · Other	2,000.00
<b>Total Materials &amp; Services</b>	56,281.71
<b>Personnel Services</b>	
90110 · Librarian	39,375.00
90120 · Library Staff	40,161.94
90980 · Employer Cost	31,885.23
<b>Total Personnel Services</b>	111,422.17
<b>Total Expense</b>	167,703.88
<b>Net Ordinary Income</b>	42,452.09
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
99100 · Oper. Contingency	159.16
<b>Total Other Expense</b>	159.16
<b>Net Other Income</b>	(159.16)
<b>Net Income</b>	42,292.93