

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

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	<u>May 31, 26</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Ownership Account	1.05
Rogue Checking	11,438.09
Rogue Major Repair	10.03
<b>Total Checking/Savings</b>	<u>11,449.17</u>
<b>Other Current Assets</b>	
LGIP-Future MR	15,468.82
LGIP-Gen	118,040.79
Petty Cash	70.00
<b>Total Other Current Assets</b>	<u>133,579.61</u>
<b>Total Current Assets</b>	<u>145,028.78</u>
<b>TOTAL ASSETS</b>	<u><u>145,028.78</u></u>
<b>LIABILITIES &amp; EQUITY</b>	<u>145,028.78</u>

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

Type	Date	Num	Name	Memo	Class	Cir	Split	Amount
<b>Rogue Checking</b>								
Check	05/01/2026	ACH	Great America Fina...	copier		X	92010 · M & R...	(95.00)
Check	05/04/2026		IRS	tax		X	90980 · Emplo...	(1,158.36)
Check	05/04/2026		Oregon Department ...	tax		X	90980 · Emplo...	(464.79)
Check	05/04/2026		PERS	employer cost		X	90980 · Emplo...	(1,900.46)
Check	05/04/2026	13156	Williams, Denise	wages		X	-SPLIT-	(3,234.79)
Check	05/04/2026	13157	Morgan, Britiany	Wages		X	-SPLIT-	(1,690.90)
Check	05/04/2026	13158	Cecil Ashdown	Bookkeeping		X	92520 · Prof. S...	(500.00)
Deposit	05/05/2026		City of Port Orford	employment both		X	Other Income	700.00
Check	05/07/2026		LSN	water		X	96200 · Water...	(132.59)
Check	05/07/2026		Curry Transfer & Re...	net		X	94550 · Internet	(176.96)
Check	05/07/2026		Ingram Library Servi...	Trash		X	96260 · Trash	(63.92)
Transfer	05/08/2026		Coos-Curry Electric ...	Funds Transfer		X	LGIP-Gen	10,000.00
Check	05/09/2026		Coos-Curry Supply, ...	Books		X	-SPLIT-	(1,420.72)
Check	05/13/2026	13159	SWANK	Utl		X	96250 · Electri...	(731.08)
Check	05/13/2026		Beacon Broadband	# 246		X	92030 · M & R...	(186.70)
Check	05/18/2026		Ranger Rick	Movie License		X	96050 · Pub-A...	(334.00)
Deposit	05/22/2026		Amazon.com	Deposit		X	-SPLIT-	1,011.35
Check	05/22/2026			phone		X	94550 · Internet	(85.00)
Check	05/24/2026			youth		X	96030 · Pub-C...	(21.98)
Check	05/24/2026			MIXED		X	-SPLIT-	(150.23)
Total Rogue Checking								(636.13)
<b>TOTAL</b>								<b>(636.13)</b>

**Port Orford Public Library District**  
**Budget vs. Actual 91% FY**  
**July 2025 through May 2026**

	Jul '25 - May '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-Cy, Chg, LGIP	4,158.31	2,500.00	1,658.31	166.3%
31500 · Library Services	2,474.02	2,000.00	474.02	123.7%
31505 · Room Rental	1,765.00	2,000.00	(235.00)	88.3%
32500 · Gifts, Donations, Friends	5,566.35	7,000.00	(1,433.65)	79.5%
<b>Total Local Receipts</b>	<b>13,963.68</b>	<b>13,500.00</b>	<b>463.68</b>	<b>103.4%</b>
<b>Other Income</b>	<b>17,122.87</b>	<b>11,850.00</b>	<b>5,272.87</b>	<b>144.5%</b>
<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>	<b>180,934.49</b>	<b>178,378.00</b>	<b>2,556.49</b>	<b>101.4%</b>
<b>Total Income</b>	<b>212,021.04</b>	<b>278,728.00</b>	<b>(66,706.96)</b>	<b>76.1%</b>
<b>Gross Profit</b>	<b>212,021.04</b>	<b>278,728.00</b>	<b>(66,706.96)</b>	<b>76.1%</b>
<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	1,635.04	1,600.00	35.04	102.2%
92030 · M & R-Building	1,955.47	3,000.00	(1,044.53)	65.2%
92520 · Prof. Ser.-Accountant	5,500.00	6,000.00	(500.00)	91.7%
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	3,499.08	5,000.00	(1,500.92)	70.0%
94503 · Programs-Children	1,805.37	1,500.00	305.37	120.4%
94505 · Programs-Adults	2,307.65	1,500.00	807.65	153.8%
94550 · Internet	2,027.22	2,300.00	(272.78)	88.1%
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	1,462.65	1,500.00	(37.35)	97.5%
96040 · Pub.-Mag./Papers	522.55	500.00	22.55	104.5%
96050 · Pub.-Audio/Visual	334.00	100.00	234.00	334.0%
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	1,579.30	1,700.00	(120.70)	92.9%
96250 · Electricity	6,217.49	11,000.00	(4,782.51)	56.5%
96260 · Trash	820.41	1,000.00	(179.59)	82.0%

	Jul '25 - May 26	Budget	\$ Over Budget	% of Budget
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>60,267.73</b>	<b>70,500.00</b>	<b>(10,232.27)</b>	<b>85.5%</b>
<b>Personnel Services</b>				
90110 · Librarian	43,312.50	47,520.00	(4,207.50)	91.1%
90120 · Library Staff	42,252.94	59,160.00	(16,907.06)	71.4%
90980 · Employer Cost	34,306.03	42,050.00	(7,743.97)	81.6%
<b>Total Personnel Services</b>	<b>119,871.47</b>	<b>148,730.00</b>	<b>(28,858.53)</b>	<b>80.6%</b>
<b>Total Expense</b>	<b>180,139.20</b>	<b>219,230.00</b>	<b>(39,090.80)</b>	<b>82.2%</b>
<b>Net Ordinary Income</b>	<b>31,881.84</b>	<b>59,498.00</b>	<b>(27,616.16)</b>	<b>53.6%</b>
<b>Other Income/Expense</b>				
Other Expense	159.16	2,000.00	(1,840.84)	8.0%
99100 · Oper. Contingency	0.00	57,498.00	(57,498.00)	0.0%
99900 · Unapp. End. Bal./Res.	159.16	59,498.00	(59,338.84)	0.3%
<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>31,722.68</b>	<b>0.00</b>	<b>31,722.68</b>	<b>100.0%</b>
<b>Net Income</b>	<b>31,722.68</b>	<b>0.00</b>	<b>31,722.68</b>	<b>100.0%</b>

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

06/11/26

<b>Ordinary Income/Expense</b>	
<b>Local Receipts</b>	
30533 · Int. Earned-Cty, Chg, LSP	4,158.31
31500 · Library Services	2,474.02
31505 · Room Rental	1,765.00
32500 · Gifts, Donations, Friends	5,566.35
<b>Total Local Receipts</b>	<b>13,963.68</b>
<b>Other Income</b>	<b>17,122.87</b>
<b>Taxes</b>	
00500 · Taxes-Current Year	176,366.23
01000 · Taxes-Prior Years	4,568.26
<b>Total Taxes</b>	<b>180,934.49</b>
<b>Total Income</b>	<b>212,021.04</b>
<b>Gross Profit</b>	<b>212,021.04</b>
<b>Expense</b>	
<b>Materials &amp; Services</b>	
91200 · Training & Meetings	1,000.00
91300 · Membership Dues	389.00
92010 · M & R-Equipment	1,635.04
92030 · M & R-Building	1,955.47
92520 · Prof. Ser.-Accountant	5,500.00
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	3,499.08
94503 · Programs-Children	1,805.37
94505 · Programs-Adults	2,307.65
94550 · Internet	2,027.22
95500 · Insurance/Bonds	9,971.00
96020 · Pub.-Adult	5,791.88
96030 · Pub.-Children	1,462.65
96040 · Pub.-Mag./Papers	522.55
96050 · Pub.-Audio/Visual	334.00
96055 · Pub.-Electronic Materials	2,100.00
96060 · Cat. Software	911.89
96100 · Equipment	668.84
96200 · Water & Sewer	1,579.30
96250 · Electricity	6,217.49
96260 · Trash	820.41
96270 · Landscape Maintenance	500.00
96500 · Other	2,000.00
<b>Total Materials &amp; Services</b>	<b>60,267.73</b>
<b>Personnel Services</b>	
90110 · Librarian	43,312.50
90120 · Library Staff	42,252.94
90980 · Employer Cost	34,306.03
<b>Total Personnel Services</b>	<b>119,871.47</b>
<b>Total Expense</b>	<b>180,139.20</b>
<b>Net Ordinary Income</b>	<b>31,881.84</b>
<b>Other Income/Expense</b>	
99100 · Oper. Contingency	159.16
<b>Total Other Expense</b>	<b>159.16</b>
<b>Net Other Income</b>	<b>(159.16)</b>
<b>Net Income</b>	<b>31,722.68</b>

Jul '25 - May '26