

Port Orford Public Library District

Financial Report for March 2026 (Represents 75% of the Year)

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

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
Ownership Account	1.05
Rogue Checking	9,998.91
Rogue Major Repair	10.03
Total Checking/Savings	<u>10,009.99</u>
Other Current Assets	
LGIP-Future MR	15,365.93
LGIP-Gen	140,752.77
Petty Cash	70.00
Total Other Current Assets	<u>156,188.70</u>
Total Current Assets	<u>166,198.69</u>
TOTAL ASSETS	<u><u>166,198.69</u></u>
LIABILITIES & EQUITY	<u>166,198.69</u>

Port Orford Public Library District Transaction Detail Checking

March 2026

Type	Date	Num	Name	Memo	Clr	Split	Amount
Rogue Checking							
Check	03/01/2026	ACH	Great America Financial S...	copier	X	92010 · M & R-Equipm...	(95.00)
Check	03/03/2026		Oregon Department of Rev...	tax	X	90980 · Employer Cost	(469.98)
Check	03/03/2026	13138	IRS	tax	X	90980 · Employer Cost	(1,171.16)
Check	03/03/2026	13139	Willms, Denise	wages	X	-SPLT-	(3,234.79)
Check	03/03/2026	13140	Morgan, Brittany	Wages	X	-SPLT-	(1,728.65)
Check	03/03/2026		Cecil Ashdown	Bookkeeping	X	92520 · Prof. Ser.-Acc...	(500.00)
Check	03/03/2026		Oregon Department of Rev...	tax 12/25	X	90980 · Employer Cost	(226.55)
Deposit	03/04/2026			Southwestern...	X	Other Income	700.00
Transfer	03/05/2026		Curry Transfer & Recycling	Funds Transfer	X	LGI-P-Gen	10,000.00
Check	03/05/2026			Trash	X	96260 · Trash	(62.12)
Deposit	03/06/2026			Deposit	X	-SPLT-	368.49
Check	03/10/2026	13141	Denise, Willms	Mileage	X	91200 · Training & Me...	(233.45)
Check	03/12/2026	13142	Curry Public Library District	Util	X	-SPLT-	(79.52)
Check	03/13/2026	13143	C & K Market Inc.	055826	X	-SPLT-	(1,386.00)
Check	03/13/2026		Coos-Curry Electric Cooper...	water	X	96250 · Electricity	(1,006.80)
Check	03/14/2026		City of Port Orford	employer cost	X	90980 · Water & Sewer	(139.69)
Check	03/20/2026		PERS		X	96500 · Other	(1,915.59)
Check	03/24/2026		Phoenix Inn		X	96500 · Other	(271.10)
Check	03/24/2026	13144	Center Point Large Print	Books 2292909	X	96020 · Pub.-Adult	(51.54)
Transfer	03/25/2026			Deposit	X	LGI-P-Gen	5,000.00
Check	03/25/2026		Beacon Broadband	E-Rate Consu...	X	92526 · Prof. Ser.-Co...	(625.00)
Check	03/25/2026		Denise, Willms	phone	X	94550 · Internet	(85.00)
Check	03/30/2026	13145	Amazon.com	Mileage/Meals	X	-SPLT-	(418.75)
Check	03/30/2026			MIXED	X	-SPLT-	(244.93)
Total Rogue Checking							2,122.87
TOTAL							2,122.87

**Port Orford Public Library District
Budget vs. Actual 75% FY
July 2025 through March 2026**

Ordinary Income/Expense Income	Jul '25 - Mar '26	Budget	\$ Over Budget	% of Budget
Cash Carryover	0.00	75,000.00	(75,000.00)	0.0%
Local Receipts				
30533 · Int. Earned-Cy, 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%
Total Local Receipts	12,098.61	13,500.00	(1,401.39)	89.6%
Other Income	16,422.87	11,850.00	4,572.87	138.6%
Taxes				
00500 · Taxes-Current Year	175,185.80	174,878.00	307.80	100.2%
01000 · Taxes-Prior Years	4,314.39	3,500.00	814.39	123.3%
Total Taxes	179,500.19	178,378.00	1,122.19	100.6%
Total Income	208,021.67	278,728.00	(70,706.33)	74.6%
Gross Profit	208,021.67	278,728.00	(70,706.33)	74.6%
Expense	ask			
	0.00			
Materials & Services				
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	2,028.89	1,600.00	428.89	126.8%
92030 · M & R-Building	1,490.00	3,000.00	(1,510.00)	49.7%
92510 · Prof. Ser.-Audit	0.00	0.00	0.00	0.0%
92520 · Prof. Ser.-Accountant	4,500.00	6,000.00	(1,500.00)	75.0%
92526 · Prof. Ser.-Computer IT	2,942.45	3,500.00	(557.55)	84.1%
92530 · Prof. Ser.-Custodian	0.00	0.00	0.00	0.0%
93000 · Postage & Freight	3,101.00	3,300.00	(199.00)	94.0%
93510 · Leg. Req.-Adv & Election	1,094.19	600.00	494.19	182.4%
94010 · Supplies-Library	2,309.46	5,000.00	(2,690.54)	46.2%
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	1,503.30	2,300.00	(796.70)	65.4%
95500 · Insurance/Bonds	9,971.00	10,500.00	(529.00)	95.0%
96020 · Pub.-Adult	5,487.15	6,500.00	(1,012.85)	84.4%
96030 · Pub.-Children	0.00	1,500.00	(1,500.00)	0.0%
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	1,312.78	1,700.00	(387.22)	77.2%
96250 · Electricity	4,519.52	11,000.00	(6,480.48)	41.1%

	Jul 25 - Mar 26	Budget	\$ Over Budget	% of Budget
96260 · Trash	617.33	1,000.00	(382.67)	61.7%
96270 · Landscape Maintenance	500.00	500.00	0.00	100.0%
96500 · Other	478.20	2,000.00	(1,521.80)	23.9%
Total Materials & Services	51,428.38	70,500.00	(19,071.62)	72.9%
Personnel Services				
90110 · Librarian	35,437.50	47,520.00	(12,082.50)	74.6%
90120 · Library Staff	37,934.94	59,160.00	(21,225.06)	64.1%
90980 · Employer Cost	29,184.34	42,050.00	(12,865.66)	69.4%
Total Personnel Services	102,556.78	148,730.00	(46,173.22)	69.0%
Total Expense	153,985.16	219,230.00	(65,244.84)	70.2%
Net Ordinary Income	54,036.51	59,498.00	(5,461.49)	90.8%
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	54,036.51	0.00	54,036.51	100.0%

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

Jul '25 - Mar '26	
3,304.59	Local Receipts
2,174.02	30533 · Int. Earned-City, Chg, LGIP
1,590.00	31500 · Library Services
5,030.00	31505 · Room Rental
	32500 · Gifts, Donations, Friends
12,098.61	Total Local Receipts
16,422.87	Other Income
	Taxes
175,185.80	00500 · Taxes-Current Year
4,314.39	01000 · Taxes-Prior Years
179,500.19	Total Taxes
208,021.67	Total Income
208,021.67	Gross Profit
	Expense
	ask
	Materials & Services
1,000.00	91200 · Training & Meetings
389.00	91300 · Membership Dues
2,028.89	92010 · M & R-Equipment
1,490.00	92030 · M & R-Building
4,500.00	92520 · Prof. Ser.-Accountant
2,942.45	92526 · Prof. Ser.-Computer IT
3,101.00	93000 · Postage & Freight
1,094.19	93510 · Leg. Req.-Adv & Election
2,309.46	94010 · Supplies-Library
1,673.18	94503 · Programs-Children
2,307.65	94505 · Programs-Adults
1,503.30	94550 · Internet
9,971.00	95500 · Insurance/Bonds
5,487.15	96020 · Pub.-Adult
0.00	96030 · Pub.-Children
522.55	96040 · Pub.-Mag/Papers
2,100.00	96055 · Pub.-Electronic Materials
911.89	96060 · Cat. Software
668.84	96100 · Equipment
1,312.78	96200 · Water & Sewer
4,519.52	96250 · Electricity
617.33	96260 · Trash
500.00	96270 · Landscape Maintenance
478.20	96500 · Other
51,428.38	Total Materials & Services
	Personnel Services
35,437.50	90110 · Librarian
37,934.94	90120 · Library Staff
29,184.34	90980 · Employer Cost
102,556.78	Total Personnel Services
	Total Expense
153,985.16	Net Ordinary Income
54,036.51	Net Income