

# Port Orford Public Library District

Financial Report for June 2026 (Represents 100% of the Year)

|        |                               |
|--------|-------------------------------|
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**Port Orford Public Library District**  
**Balance Sheet**  
As of June 30, 2026

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|                                   | <u>Jun 30, 26</u>             |
|-----------------------------------|-------------------------------|
| <b>ASSETS</b>                     |                               |
| <b>Current Assets</b>             |                               |
| <b>Checking/Savings</b>           |                               |
| Ownership Account                 | 1.05                          |
| Rogue Checking                    | 11,594.94                     |
| Rogue Major Repair                | 10.03                         |
|                                   | <hr/>                         |
| <b>Total Checking/Savings</b>     | 11,606.02                     |
| <b>Other Current Assets</b>       |                               |
| LGIP-Future MR                    | 15,519.68                     |
| LGIP-Gen                          | 113,241.14                    |
| Petty Cash                        | 70.00                         |
|                                   | <hr/>                         |
| <b>Total Other Current Assets</b> | 128,830.82                    |
| <b>Total Current Assets</b>       | <hr/> 140,436.84 <hr/>        |
| <b>TOTAL ASSETS</b>               | <hr/> <b>140,436.84</b> <hr/> |
| <b>LIABILITIES &amp; EQUITY</b>   | 140,436.84                    |

**Port Orford Public Library District**  
**Transaction Detail by Account**  
**June 2026**

| Type                  | Date       | Num   | Name                    | Memo           | Class | Split                     | Amount        |
|-----------------------|------------|-------|-------------------------|----------------|-------|---------------------------|---------------|
| <b>Rogue Checking</b> |            |       |                         |                |       |                           |               |
| Check                 | 06/01/2026 | ACH   | Great America Fina...   | copier         |       | 92010 · M & R-Equipm...   | (95.00)       |
| Transfer              | 06/02/2026 |       |                         | Funds Transfer |       | LGIP-Gen                  | 10,000.00     |
| Deposit               | 06/02/2026 |       |                         | Deposit        |       | Other Income              | 700.00        |
| Check                 | 06/03/2026 |       | IRS                     | tax            |       | 90980 · Employer Cost     | (1,253.39)    |
| Check                 | 06/03/2026 |       | Oregon Department ...   | tax            |       | 90980 · Employer Cost     | (513.67)      |
| Check                 | 06/03/2026 | 13161 | Willms, Denise          | wages          |       | -SPLIT-                   | (3,234.79)    |
| Check                 | 06/03/2026 | 13162 | Wilson, Anne            | Wages          |       | -SPLIT-                   | (1,307.58)    |
| Check                 | 06/03/2026 | 13163 | Morgan, Brittany        | Wages          |       | -SPLIT-                   | (1,296.29)    |
| Check                 | 06/03/2026 | 13164 | Cecil Ashdown           | Bookkeeping    |       | 92520 · Prof. Ser.-Acc... | (500.00)      |
| Check                 | 06/03/2026 |       | PERS                    | employer cost  |       | 90980 · Employer Cost     | (2,197.15)    |
| Check                 | 06/04/2026 | 13161 | Center Point Large ...  | Books 2292909  |       | 96020 · Pub.-Adult/Child  | (51.54)       |
| Check                 | 06/04/2026 |       | Curry Transfer & Re...  | Trash          |       | 96260 · Trash             | (63.92)       |
| Check                 | 06/05/2026 |       | Coos-Curry Electric ... | Util           |       | 96250 · Electricity       | (557.63)      |
| Check                 | 06/06/2026 |       | City of Port Orford     | water          |       | 96200 · Water & Sewer     | (135.37)      |
| Check                 | 06/16/2026 | 13166 | Coos Curry Supply       | supplies       |       | 92030 · M & R-Building    | (60.36)       |
| Check                 | 06/18/2026 |       | Ranger Rick             | youth          |       | 96030 · Pub.-Children     | (21.98)       |
| Check                 | 06/23/2026 |       | Beacon Broadband        | phone          |       | 94550 · Internet          | (85.00)       |
| Deposit               | 06/24/2026 |       |                         | Deposit        |       | -SPLIT-                   | 830.52        |
| Total Rogue Checking  |            |       |                         |                |       |                           | 156.85        |
| <b>TOTAL</b>          |            |       |                         |                |       |                           | <b>156.85</b> |

**Port Orford Public Library District**  
**Profit & Loss Budget vs. Actual**  
**July 2025 through June 2026**

|                                    | <u>Jul '25 - Jun 26</u> | <u>Budget</u>     | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|------------------------------------|-------------------------|-------------------|-----------------------|--------------------|
| <b>Ordinary Income/Expense</b>     |                         |                   |                       |                    |
| <b>Income</b>                      |                         |                   |                       |                    |
| Cash Carryover                     | 94,854.27               | 75,000.00         | 19,854.27             | 126.47%            |
| <b>Local Receipts</b>              |                         |                   |                       |                    |
| 30533 · Int. Earned-Cty, Chg, LGIP | 4,520.93                | 2,500.00          | 2,020.93              | 180.84%            |
| 31500 · Library Services           | 2,707.00                | 2,000.00          | 707.00                | 135.35%            |
| 31505 · Room Rental                | 1,865.00                | 2,000.00          | (135.00)              | 93.25%             |
| 32500 · Gifts, Donations, Friends  | 5,866.35                | 7,000.00          | (1,133.65)            | 83.81%             |
| <b>Total Local Receipts</b>        | <u>14,959.28</u>        | <u>13,500.00</u>  | <u>1,459.28</u>       | <u>110.81%</u>     |
| Other Income                       | 18,020.41               | 11,850.00         | 6,170.41              | 152.07%            |
| <b>Taxes</b>                       |                         |                   |                       |                    |
| 00500 · Taxes-Current Year         | 180,799.61              | 174,878.00        | 5,921.61              | 103.39%            |
| 01000 · Taxes-Prior Years          | 4,972.61                | 3,500.00          | 1,472.61              | 142.08%            |
| <b>Total Taxes</b>                 | <u>185,772.22</u>       | <u>178,378.00</u> | <u>7,394.22</u>       | <u>104.15%</u>     |
| <b>Total Income</b>                | <u>313,606.18</u>       | <u>278,728.00</u> | <u>34,878.18</u>      | <u>112.51%</u>     |
| <b>Gross Profit</b>                | <u>313,606.18</u>       | <u>278,728.00</u> | <u>34,878.18</u>      | <u>112.51%</u>     |
| <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)            | 25.93%             |
| 92010 · M & R-Equipment            | 1,730.04                | 1,600.00          | 130.04                | 108.13%            |
| 92030 · M & R-Building             | 2,015.83                | 3,000.00          | (984.17)              | 67.19%             |
| 92520 · Prof. Ser.-Accountant      | 6,000.00                | 6,000.00          | 0.00                  | 100.0%             |
| 92526 · Prof. Ser.-Computer IT     | 2,942.45                | 3,500.00          | (557.55)              | 84.07%             |
| 93000 · Postage & Freight          | 3,101.00                | 3,300.00          | (199.00)              | 93.97%             |
| 93510 · Leg. Req.-Adv & Election   | 1,225.44                | 600.00            | 625.44                | 204.24%            |
| 94010 · Supplies-Library           | 3,499.08                | 5,000.00          | (1,500.92)            | 69.98%             |
| 94503 · Programs-Children          | 1,805.37                | 1,500.00          | 305.37                | 120.36%            |
| 94505 · Programs-Adults            | 2,307.65                | 1,500.00          | 807.65                | 153.84%            |
| 94550 · Internet                   | 2,112.22                | 2,300.00          | (187.78)              | 91.84%             |
| 95500 · Insurance/Bonds            | 9,971.00                | 10,500.00         | (529.00)              | 94.96%             |
| 96020 · Pub.-Adult/Child           | 5,843.42                | 6,500.00          | (656.58)              | 89.9%              |

**Port Orford Public Library District**  
**Profit & Loss Budget vs. Actual**  
 July 2025 through June 2026

|                                       | <u>Jul '25 - Jun 26</u>  | <u>Budget</u>      | <u>\$ Over Budget</u>    | <u>% of Budget</u>   |
|---------------------------------------|--------------------------|--------------------|--------------------------|----------------------|
| 96030 · Pub.-Children                 | 1,484.63                 | 1,500.00           | (15.37)                  | 98.98%               |
| 96040 · Pub.-Mag./Papers              | 522.55                   | 500.00             | 22.55                    | 104.51%              |
| 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)                 | 70.15%               |
| 96100 · Equipment                     | 668.84                   | 1,000.00           | (331.16)                 | 66.88%               |
| 96200 · Water & Sewer                 | 1,714.67                 | 1,700.00           | 14.67                    | 100.86%              |
| 96250 · Electricity                   | 6,775.12                 | 11,000.00          | (4,224.88)               | 61.59%               |
| 96260 · Trash                         | 884.33                   | 1,000.00           | (115.67)                 | 88.43%               |
| 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> | <u>61,838.53</u>         | <u>70,500.00</u>   | <u>(8,661.47)</u>        | <u>87.71%</u>        |
| <b>Personnel Services</b>             |                          |                    |                          |                      |
| 90110 · Librarian                     | 47,250.00                | 47,520.00          | (270.00)                 | 99.43%               |
| 90120 · Library Staff                 | 45,317.99                | 59,160.00          | (13,842.01)              | 76.6%                |
| 90980 · Employer Cost                 | 37,106.35                | 42,050.00          | (4,943.65)               | 88.24%               |
| <b>Total Personnel Services</b>       | <u>129,674.34</u>        | <u>148,730.00</u>  | <u>(19,055.66)</u>       | <u>87.19%</u>        |
| <b>Total Expense</b>                  | <u>191,512.87</u>        | <u>219,230.00</u>  | <u>(27,717.13)</u>       | <u>87.36%</u>        |
| <b>Net Ordinary Income</b>            | <u>122,093.31</u>        | <u>59,498.00</u>   | <u>62,595.31</u>         | <u>205.21%</u>       |
| <b>Other Income/Expense</b>           |                          |                    |                          |                      |
| <b>Other Expense</b>                  |                          |                    |                          |                      |
| 99100 · Oper. Contingency             | 159.16                   | 2,000.00           | (1,840.84)               | 7.96%                |
| 99900 · Unapp. End. Bal./Res.         | 0.00                     | 57,498.00          | (57,498.00)              | 0.0%                 |
| <b>Total Other Expense</b>            | <u>159.16</u>            | <u>59,498.00</u>   | <u>(59,338.84)</u>       | <u>0.27%</u>         |
| <b>Net Other Income</b>               | <u>(159.16)</u>          | <u>(59,498.00)</u> | <u>59,338.84</u>         | <u>0.27%</u>         |
| <b>Net Income</b>                     | <u><u>121,934.15</u></u> | <u><u>0.00</u></u> | <u><u>121,934.15</u></u> | <u><u>100.0%</u></u> |

**Port Orford Public Library District**  
**Budget vs. Actual Future MR**  
 July 2025 through June 2026

|                                    | <u>Jul '25 - Jun 26</u> | <u>Budget</u>      | <u>\$ Over Budget</u>   | <u>% of Budget</u>   |
|------------------------------------|-------------------------|--------------------|-------------------------|----------------------|
| <b>Ordinary Income/Expense</b>     |                         |                    |                         |                      |
| <b>Income</b>                      |                         |                    |                         |                      |
| Cash Carryover                     | 11,932.12               | 11,844.31          | 87.81                   | 100.74%              |
| <b>Local Receipts</b>              |                         |                    |                         |                      |
| 30533 · Int. Earned-Cty, Chg, LGIP | 587.56                  | 500.00             | 87.56                   | 117.51%              |
| 32500 · Gifts, Donations, Friends  | 3,000.00                |                    |                         |                      |
| <b>Total Local Receipts</b>        | <u>3,587.56</u>         | <u>500.00</u>      | <u>3,087.56</u>         | <u>717.51%</u>       |
| <b>Total Income</b>                | <u>15,519.68</u>        | <u>12,344.31</u>   | <u>3,175.37</u>         | <u>125.72%</u>       |
| <b>Gross Profit</b>                | <u>15,519.68</u>        | <u>12,344.31</u>   | <u>3,175.37</u>         | <u>125.72%</u>       |
| <b>Net Ordinary Income</b>         | <u>15,519.68</u>        | <u>12,344.31</u>   | <u>3,175.37</u>         | <u>125.72%</u>       |
| <b>Other Income/Expense</b>        |                         |                    |                         |                      |
| <b>Other Expense</b>               |                         |                    |                         |                      |
| 99900 · Unapp. End. Bal./Res.      | 0.00                    | 12,344.31          | (12,344.31)             | 0.0%                 |
| <b>Total Other Expense</b>         | <u>0.00</u>             | <u>12,344.31</u>   | <u>(12,344.31)</u>      | <u>0.0%</u>          |
| <b>Net Other Income</b>            | <u>0.00</u>             | <u>(12,344.31)</u> | <u>12,344.31</u>        | <u>0.0%</u>          |
| <b>Net Income</b>                  | <u><u>15,519.68</u></u> | <u><u>0.00</u></u> | <u><u>15,519.68</u></u> | <u><u>100.0%</u></u> |

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

|                                       | Jul '25 - Jun 26 |
|---------------------------------------|------------------|
| <b>Ordinary Income/Expense</b>        |                  |
| <b>Income</b>                         |                  |
| <b>Local Receipts</b>                 |                  |
| 30533 · Int. Earned-Cty, Chg, LGIP    | 4,520.93         |
| 31500 · Library Services              | 2,707.00         |
| 31505 · Room Rental                   | 1,865.00         |
| 32500 · Gifts, Donations, Friends     | 5,866.35         |
| <b>Total Local Receipts</b>           | 14,959.28        |
| <b>Other Income</b>                   | 18,020.41        |
| <b>Taxes</b>                          |                  |
| 00500 · Taxes-Current Year            | 180,799.61       |
| 01000 · Taxes-Prior Years             | 4,972.61         |
| <b>Total Taxes</b>                    | 185,772.22       |
| <b>Total Income</b>                   | 218,751.91       |
| <b>Gross Profit</b>                   | 218,751.91       |
| <b>Expense</b>                        |                  |
| <b>Materials &amp; Services</b>       |                  |
| 91200 · Training & Meetings           | 1,000.00         |
| 91300 · Membership Dues               | 389.00           |
| 92010 · M & R-Equipment               | 1,730.04         |
| 92030 · M & R-Building                | 2,015.83         |
| 92520 · Prof. Ser.-Accountant         | 6,000.00         |
| 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              | 3,499.08         |
| 94503 · Programs-Children             | 1,805.37         |
| 94505 · Programs-Adults               | 2,307.65         |
| 94550 · Internet                      | 2,112.22         |
| 95500 · Insurance/Bonds               | 9,971.00         |
| 96020 · Pub.-Adult/Child              | 5,843.42         |
| 96030 · Pub.-Children                 | 1,484.63         |
| 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                 | 1,714.67         |
| 96250 · Electricity                   | 6,775.12         |
| 96260 · Trash                         | 884.33           |
| 96270 · Landscape Maintenance         | 500.00           |
| 96500 · Other                         | 2,000.00         |
| <b>Total Materials &amp; Services</b> | 61,838.53        |
| <b>Personnel Services</b>             |                  |
| 90110 · Librarian                     | 47,250.00        |
| 90120 · Library Staff                 | 45,317.99        |
| 90980 · Employer Cost                 | 37,106.35        |
| <b>Total Personnel Services</b>       | 129,674.34       |
| <b>Total Expense</b>                  | 191,512.87       |
| <b>Net Ordinary Income</b>            | 27,239.04        |
| <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>                     | <b>27,079.88</b> |