

Port Orford Public Library District

Financial Report for February 2026 (Represents 66% of the Year)

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Port Orford Public Library District
Balance Sheet
As of February 28, 2026

	<u>Feb 28, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
Ownership Account	1.05
Rogue Checking	7,876.04
Rogue Major Repair	10.03
Total Checking/Savings	<u>7,887.12</u>
Other Current Assets	
LGIP-Future MR	15,313.91
LGIP-Gen	149,636.15
Petty Cash	70.00
Total Other Current Assets	<u>165,020.06</u>
Total Current Assets	<u>172,907.18</u>
TOTAL ASSETS	<u><u>172,907.18</u></u>
LIABILITIES & EQUITY	172,907.18

Port Orford Public Library District Transaction Detail by Account February 2026

Type	Date	Num	Name	Memo	Class	Cir	Split	Amount
Rogue Checking								
Check	02/01/2026	ACH	Great America Fina...	copier		X	92010 - M & R...	(95.00)
Check	02/03/2026	13118	Williams, Denise	wages		X	-SPLT-	(3,234.79)
Check	02/03/2026	13119	Wilson, Anne	Wages		X	-SPLT-	(863.86)
Check	02/03/2026	13120	Morgan, Brittany	Wages		X	-SPLT-	(1,782.19)
Check	02/03/2026	13121	Cecil Ashdown	Bookkeeping		X	92520 - Prof. S...	(500.00)
Check	02/03/2026		IRS	tax		X	90980 - Emplo...	(1,341.11)
Check	02/03/2026		Oregon Department...	tax		X	90980 - Emplo...	(539.36)
Check	02/03/2026		PERS	employer cost		X	90980 - Emplo...	(2,240.37)
Transfer	02/03/2026			Funds Transfer	General F...	X	LGIP-Gen	5,000.00
Check	02/04/2026	13122	Ken Williams			X	-SPLT-	(995.00)
Deposit	02/05/2026		PO School District 2...	Deposit		X	-SPLT-	6,013.11
Check	02/05/2026		Oregon Library Asso...	Util		X	91200 - Trainin...	(300.00)
Check	02/05/2026		Coos-Curry Electric ...	water		X	96250 - Electr...	(752.39)
Check	02/05/2026		City of Port Orford	Trash		X	96200 - Water ...	(132.59)
Check	02/06/2026		Curry Transfer & Re...	Trash		X	96260 - Trash	(62.12)
Check	02/09/2026	13124	Blackstone Audiobo...	Audiobooks		X	96020 - Pub -A...	(172.07)
Check	02/09/2026		Center Point Large ...	Books 2292909		X	96020 - Pub -A...	(51.54)
Check	02/09/2026	13123				X	VOID	0.00
Deposit	02/13/2026			Deposit		X	Other Income	700.00
Check	02/13/2026		Ingram Library Servi...	Deposit		X	Other Income	182.99
Check	02/16/2026		Denning Print Comp...	Web Hosting		X	-SPLT-	(1,801.03)
Check	02/16/2026	13125				X	92526 - Prof. S...	(120.00)
Check	02/17/2026	13126				X	VOID	0.00
Check	02/17/2026	13127				X	VOID	0.00
Check	02/17/2026	13128				X	VOID	0.00
Check	02/17/2026	13129				X	VOID	0.00
Check	02/17/2026	13130				X	VOID	0.00
Check	02/17/2026	13131				X	VOID	0.00
Check	02/17/2026	13132	Kai Druzdzel			X	94505 - Progra...	(125.00)
Check	02/17/2026	13133	James Manuele			X	94505 - Progra...	(500.00)
Check	02/18/2026	13134	Special Districts Ins...	Deposit		X	95500 - Insura...	(9,521.00)
Check	02/19/2026	13135	Government Ethics ...	Ethics Commi...		X	93510 - Leg. R...	(561.47)
Check	02/19/2026	13136	SAIF	857356		X	90980 - Emplo...	(848.40)
Check	02/19/2026	13137	Center Point Large ...	Books 2292909		X	96020 - Pub -A...	(51.54)
Deposit	02/19/2026			Deposit		X	-SPLT-	577.88
Transfer	02/20/2026			Funds Transfer	General F...	X	LGIP-Gen	9,500.00
Check	02/20/2026		Castaway Motel	Adult program		X	94505 - Progra...	(120.96)
Check	02/23/2026		Amazon.com	MIXED		X	-SPLT-	(497.75)
Check	02/24/2026		Beacon Broadband	phone		X	94550 - Internet	(85.00)
Check	02/26/2026		Total Magazines	Pub		X	96040 - Pub -...	(343.55)
Check	02/27/2026		National Geographic	Pub		X	96040 - Pub -...	(89.00)

Total Rogue Checking

TOTAL

(5,353.12)
(5,353.12)

**Port Orford Public Library District
Budget vs. Actual 66% FY
July 2025 through February 2026**

	Jul '25 - Feb '26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Cash Carryover	0.00	75,000.00	(75,000.00)	0.0%
Local Receipts				
30533 · Int. Earned-Cty, Chg, LGIP	2,815.08	2,500.00	315.08	112.6%
31500 · Library Services	2,030.53	2,000.00	30.53	101.5%
31505 · Room Rental	1,465.00	2,000.00	(535.00)	73.3%
32500 · Gifts, Donations, Friends	4,930.00	7,000.00	(2,070.00)	70.4%
Total Local Receipts	11,240.61	13,500.00	(2,259.39)	83.3%
Other Income	15,722.87	11,850.00	3,872.87	132.7%
Taxes				
00500 · Taxes-Current Year	170,074.02	174,878.00	(4,803.98)	97.3%
01000 · Taxes-Prior Years	3,799.06	3,500.00	299.06	108.5%
Total Taxes	173,873.08	178,378.00	(4,504.92)	97.5%
Total Income	200,836.56	278,728.00	(77,891.44)	72.1%
Gross Profit	200,836.56	278,728.00	(77,891.44)	72.1%
Expense				
Materials & Services				
91200 · Training & Meetings	459.90	1,000.00	(540.10)	46.0%
91300 · Membership Dues	389.00	1,500.00	(1,111.00)	25.9%
92010 · M & R-Equipment	1,933.89	1,600.00	333.89	120.9%
92030 · M & R-Building	1,490.00	3,000.00	(1,510.00)	49.7%
92520 · Prof. Ser.-Accountant	4,000.00	6,000.00	(2,000.00)	66.7%
92526 · Prof. Ser.-Computer IT	2,317.45	3,500.00	(1,182.55)	66.2%
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	2,192.36	5,000.00	(2,807.64)	43.8%
94503 · Programs-Children	1,593.66	1,500.00	93.66	106.2%
94505 · Programs-Adults	2,307.65	1,500.00	807.65	153.8%
94550 · Internet	1,418.30	2,300.00	(881.70)	61.7%
95500 · Insurance/Bonds	9,971.00	10,500.00	(529.00)	95.0%
96020 · Pub-Adult	5,395.62	6,500.00	(1,104.38)	83.0%
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	1,324.83	2,100.00	(775.17)	63.1%
96060 · Cat. Software	301.06	1,300.00	(998.94)	23.2%
96100 · Equipment	668.84	1,000.00	(331.16)	66.9%
96200 · Water & Sewer	1,173.09	1,700.00	(526.91)	69.0%
96250 · Electricity	3,512.72	11,000.00	(7,487.28)	31.9%
96260 · Trash	555.21	1,000.00	(444.79)	55.5%

	Jul 25 - Feb 26	Budget	\$ Over Budget	% of Budget
96270 · Landscape Maintenance	500.00	500.00	0.00	100.0%
96500 · Other	95.00	2,000.00	(1,905.00)	4.8%
Total Materials & Services	46,317.32	70,500.00	(24,182.68)	65.7%
Personnel Services				
90110 · Librarian	31,500.00	47,520.00	(16,020.00)	66.3%
90120 · Library Staff	35,792.94	59,160.00	(23,367.06)	60.5%
90980 · Employer Cost	26,517.12	42,050.00	(15,532.88)	63.1%
Total Personnel Services	93,810.06	148,730.00	(54,919.94)	63.1%
Total Expense	140,127.38	219,230.00	(79,102.62)	63.9%
Net Ordinary Income	60,709.18	59,498.00	1,211.18	102.0%
Other Income/Expense				
Other Expense	0.00	2,000.00	(2,000.00)	0.0%
99100 · Oper. Contingency	0.00	57,498.00	(57,498.00)	0.0%
99900 · Unapp. End. Bal./Res.	0.00	59,498.00	(59,498.00)	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	60,709.18	0.00	60,709.18	100.0%

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

	Jul '25 - Feb 26
Ordinary Income/Expense	
Income	
Local Receipts	
30533 · Int. Earned-Cty, Chg, LGIP	2,815.08
31500 · Library Services	2,030.53
31505 · Room Rental	1,465.00
32500 · Gifts, Donations, Friends	4,930.00
Total Local Receipts	11,240.61
Other Income	15,722.87
Taxes	
00500 · Taxes-Current Year	170,074.02
01000 · Taxes-Prior Years	3,799.06
Total Taxes	173,873.08
Total Income	200,836.56
Gross Profit	200,836.56
Expense	
ask	0.00
Materials & Services	
91200 · Training & Meetings	459.90
91300 · Membership Dues	389.00
92010 · M & R-Equipment	1,933.89
92030 · M & R-Building	1,490.00
92520 · Prof. Ser.-Accountant	4,000.00
92526 · Prof. Ser.-Computer IT	2,317.45
93000 · Postage & Freight	3,101.00
93510 · Leg. Req.-Adv & Election	1,094.19
94010 · Supplies-Library	2,192.36
94503 · Programs-Children	1,593.66
94505 · Programs-Adults	2,307.65
94550 · Internet	1,418.30
95500 · Insurance/Bonds	9,971.00
96020 · Pub.-Adult	5,395.62
96030 · Pub.-Children	0.00
96040 · Pub.-Mag./Papers	522.55
96055 · Pub.-Electronic Materials	1,324.83
96060 · Cat. Software	301.06
96100 · Equipment	668.84
96200 · Water & Sewer	1,173.09
96250 · Electricity	3,512.72
96260 · Trash	555.21
96270 · Landscape Maintenance	500.00
96500 · Other	95.00
Total Materials & Services	46,317.32
Personnel Services	
90110 · Librarian	31,500.00
90120 · Library Staff	35,792.94
90980 · Employer Cost	26,517.12
Total Personnel Services	93,810.06
Total Expense	140,127.38
Net Ordinary Income	60,709.18
Net Income	60,709.18