

Baker County Library District Profit & Loss Budget Performance

January 2024

	<i>Month</i> Jan 24	<i>Fiscal Year</i> Jul 23-Jan 24	YTD Budget	% of Budget	Annual Budget
Income					
4000 · Current Year Tax Levy					
4001 · Current Tax Levy	0.00	849,872.93	1,047,642.00	81.1%	1,047,642.00
4006 · Local Option Levy	1,147.13	379,717.90	400,000.00	94.9%	400,000.00
Total 4000 · Current Year Tax Levy	1,147.13	1,229,590.83	1,447,642.00	84.9%	1,447,642.00
4005 · Prior Year Taxes					
4011 · Levy 1st year prior	2,765.19	10,898.07			
4012 · Levy 2nd year prior	70.68	3,308.04			
4013 · Levy 3rd year prior	79.08	2,020.90			
4014 · Levy 4th year prior	0.00	2,377.89			
4015 · Levy 5th year prior	0.00	154.64			
4016 · Levy 6th year prior	0.00	63.49			
4017 · Levy 7+ prior years	0.00	0.27			
4005 · Prior Year Taxes - Other	0.00	0.00	60,000.00	0.0%	60,000.00
Total 4005 · Prior Year Taxes	2,914.95	18,823.30	60,000.00	31.4%	60,000.00
4020 · Other Taxes/Bond Priors-Land Sale	0.00	0.00	1,500.00	0.0%	1,500.00
4060 · State Ready-2-Read Grant	0.00	0.00	8,500.00	0.0%	8,500.00
4066 · Grant Revenue	0.00	0.00	5,500.00	0.0%	5,500.00
4100 · Fines and Fees					
4101 · Fines	0.00	3,355.08			
4102 · Copies	0.00	1,534.50			
4103 · Fax	0.00	239.00			
4104 · Lost/damaged item reimb	0.00	754.34			
4105 · Library card replacement	0.00	66.00			
4106 · Non-resident card fees	0.00	173.00			
4110 · Misc and weekly over/short	0.00	11.99			
4100 · Fines and Fees - Other	0.00	25.70	14,000.00	0.2%	14,000.00
Total 4100 · Fines and Fees	0.00	6,159.61	14,000.00	44.0%	14,000.00
4200 · Interest Income	0.00	13,205.26	30,000.00	44.0%	30,000.00
4300 · Other Revenues					
4302 · Donations	0.00	161.91	500.00	32.4%	500.00
4303 · Program Support	0.00	0.00	500.00	0.0%	500.00
4307 · E-Rate Refunds	0.00	1,886.34	7,600.00	24.8%	7,600.00
4308 · Rebate Refunds	0.00	2,900.00	5,000.00	58.0%	5,000.00
4309 · Friends Bookshop Sales	0.00	22.45			
4310 · Summer Book Sale visa sales	0.00	0.00			
4320 · Other Revenues - Miscellaneous	0.00	43,308.62	47,000.00	92.1%	47,000.00
Total 4300 · Other Revenues	0.00	48,279.32	60,600.00	79.7%	60,600.00
4330 · Sage Fiscal Agency Fee	0.00	0.00	2,270.00	0.0%	2,270.00
4500 · Transfer Income	0.00	0.00	4,000.00	0.0%	4,000.00

*Tax turnovers
Rec'd 1/8/24
\$ 4002.08*

*December tax turnovers
12/01/2023 \$ 304,149.73
12/14/2023 \$ 63,965.12*

*Collections
Low for
time of
year.
County
Treasurer
confirmed
holding funds*

FEMA funds

CH 1/8/2024

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	Jan 24	<i>Jul 23</i> - Jan 24	YTD Budget	% of Budget	Annual Budget
4800 · Other Financing Sources	0.00	0.00	0.00	0.0%	0.00
4999 · Beginning Cash					
4999.1 · Checking cash on hand	0.00	44,188.61			
4999.2 · LGIP cash on hand	0.00	626,680.18			
4999 · Beginning Cash - Other	0.00	0.00	625,000.00	0.0%	625,000.00
Total 4999 · Beginning Cash	0.00	670,868.79	625,000.00	107.3%	625,000.00
Total Income	4,062.08	1,986,927.11	2,259,012.00	88.0%	2,259,012.00
Gross Profit	4,062.08	1,986,927.11	2,259,012.00	88.0%	2,259,012.00
Expense					
5000 · Personal Services					
5001 · District salaries					
5100 · Baker Branch					
5102 · Admin, Library Director	7,565.89	45,395.34	90,781.00	50.0%	90,781.00
5105 · Admin, Business Manager	3,536.08	21,216.48	42,439.00	50.0%	42,439.00
5129 · Lib Assoc II, TechSvc/ Serials	3,015.58	18,093.48	34,472.00	52.5%	34,472.00
5131 · Admin I, Community Svcs	4,063.61	24,586.51	49,494.00	49.7%	49,494.00
5132 · Lib Tech I, TechSvc/Catalog Asst	1,925.52	13,870.56	28,362.00	48.9%	28,362.00
5133 · Lib Tech I, TechSvc/ Media	3,005.52	18,748.72	37,215.00	50.4%	37,215.00
5134 · Admin I, Tech/Catalog Specialist	4,581.83	27,490.97	54,993.00	50.0%	54,993.00
5135 · Librarian I, Circ/Office Mgr	3,957.98	23,747.88	47,492.00	50.0%	47,492.00
5136 · Library Asst, Public Svc/Desk	1,799.03	9,376.64	10,551.00	88.9%	10,551.00
5137 · Library Tech II, Youth Services	3,419.08	20,514.48	41,037.00	50.0%	41,037.00
5138 · Library Tech I, TechSvc/Acqstn	1,164.50	7,912.14	16,038.00	49.3%	16,038.00
5139 · Library Asst, Pages/Shelving	2,546.10	13,410.65	37,980.00	35.3%	37,980.00
5150 · Lib Asst III Bookmobile	451.56	4,673.90	16,460.00	28.4%	16,460.00
5152 · Admin, IT Systems Manager	3,036.29	19,294.08	53,464.00	36.1%	53,464.00
5156 · IT Specialist & Asst	0.00	1,702.89	0.00	100.0%	0.00
5174 · Lib Tech I, Facilities Specialist	3,256.25	19,537.50	39,072.00	50.0%	39,072.00
5194 · Vacation Subs & Special Projects	448.75	6,010.39	19,474.00	30.9%	19,474.00
5195 · Staff Training	0.00	470.88	3,245.00	14.5%	3,245.00
Total 5100 · Baker Branch	47,773.57	296,053.49	622,569.00	47.6%	622,569.00
5200 · Branches, Lib Asst III					
5202 · Haines	1,240.17	6,193.53	5,833.00	106.2%	5,833.00
5203 · Halfway	1,385.90	8,602.10	16,460.00	52.3%	16,460.00
5204 · Richland	1,411.29	8,284.42	16,460.00	50.3%	16,460.00
5205 · Huntington	1,609.13	8,989.43	16,460.00	54.6%	16,460.00
5206 · Sumpter	1,591.94	8,255.43	16,460.00	50.2%	16,460.00
5209 · Branch Training	17.04	1,346.39	13,292.00	10.1%	13,292.00

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Total 5200 · Branches, Lib Asst III	7,255.47	41,671.30	84,965.00	49.0%	84,965.00
Total 5001 · District salaries	55,029.04	337,724.79	707,534.00	47.7%	707,534.00
5400 · Payroll Taxes & Benefits					
5401 · Group Insurance					
5401.1 · Health Insurance	0.00	78,730.72	141,652.00	55.6% OK	141,652.00
5401.3 · Group Insurance Liability	0.00	1,500.00	6,000.00	25.0%	6,000.00
5401 · Group Insurance - Other	0.00	0.00	0.00	0.0%	0.00
Total 5401 · Group Insurance	0.00	80,230.72	147,652.00	54.3%	147,652.00
5403 · Life Insurance	0.00	690.14	1,040.00	66.4%	1,040.00
5404 · PERS Retirement	0.00	67,552.91	143,828.00	47.0%	143,828.00
5405 · Federal Employer Taxes	4,155.12	25,508.62	54,126.00	47.1%	54,126.00
5406 · State Employer Taxes	272.00	1,646.87	4,245.00	38.8%	4,245.00
5407 · Workmans Comp Ins	24.56	1,803.47	2,124.00	84.9%	2,124.00
Total 5400 · Payroll Taxes & Benefits	4,451.68	177,432.73	353,015.00	50.3%	353,015.00
6560 · Payroll Expenses	0.00	0.01		6 mos = 50%	
Total 5000 · Personal Services	59,480.72	515,157.53	1,060,549.00	48.6%	1,060,549.00
6000 · Materials and Services					
6100 · Books & Periodicals					
6110 · Adult Books	2,642.11	18,950.65	40,000.00	47.4%	40,000.00
6120 · Children/Juv Books	206.70	5,733.75	15,000.00	38.2%	15,000.00
6121 · Teen/YA (young adult) Books	512.76	3,286.22	7,500.00	43.8%	7,500.00
6130 · Reference Books	0.00	237.61	5,000.00	4.8%	5,000.00
6134 · Digital Materials	0.00	22,648.84	30,000.00	75.5%	30,000.00
6140 · Periodicals	0.00	11,752.88	14,000.00	83.9%	14,000.00
6150 · Audio	217.00	1,450.23	5,000.00	29.0%	5,000.00
6160 · Video/DVD	0.00	15,484.39	16,000.00	96.8%	16,000.00
6172 · Elder Care Kits - book expense	0.00	108.34	1,000.00	10.8%	1,000.00
6177 · LSTA Grant Youth Books	0.00	0.00	0.00	0.0%	0.00
Total 6100 · Books & Periodicals	3,578.57	79,652.91	133,500.00	59.7%	133,500.00
6200 · Catalog Services					
6201 · SAGE Network	0.00	16,428.00	16,450.00	99.9%	16,450.00
6204 · Content Subscr(OCLC,LibraryElf)	0.00	1,202.88	2,500.00	48.1%	2,500.00
Total 6200 · Catalog Services	0.00	17,630.88	18,950.00	93.0%	18,950.00
6300 · Facilities & IT Maintenance					
6310 · Building & Grounds Maintenance					
6310.1 · Roof Repair Expense	0.00	617.49	500.00	123.5%	500.00
6311 · Branch building expenses	7.02	2,768.80			

On 12/29/23
 Check to SDIS
 \$23,843.64
 monthly h.c. in
 lib.
 + check lost
 in the mail.
 = 2 months

Check 1/9/24
 Ingram \$3775.74
 (incl. \$331.99)
 Calendars } Ingram
 Check 1/9/24
 EBSCO \$2,299
 myHeritage \$1511
 Novelist \$788
 BookChat

6 mos = 50%

OK in total.

Check 1/9/24
 Valley Metal
 \$135.-
 Haines furnace

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	Jan 24	Jul 23 - Jan 24	YTD Budget	% of Budget	Annual Budget
6312 · Snow Removal	0.00	305.00	15,000.00	2.0%	15,000.00
6313 · Library of Things	0.00	0.00	3,000.00	0.0%	3,000.00
6310 · Building & Grounds Maintenance - Other	100.79	16,452.66	45,000.00	36.6%	45,000.00
Total 6310 · Building & Grounds Maintenance	107.81	20,143.95	63,500.00	31.7%	63,500.00
6320 · Janitorial Supplies					
6321 · Janitorial Contract	0.00	13,200.00	25,000.00	52.8%	25,000.00
6322 · Janitorial Supplies	5.30	1,719.30	3,200.00	53.7%	3,200.00
Total 6320 · Janitorial Supplies	5.30	14,919.30	28,200.00	52.9%	28,200.00
6340 · Equipment Maintenance/ Lease	201.85	2,652.68	3,000.00	88.4%	3,000.00
6345 · Computer Maintenance					
6345.1 · Computer - Maintenance	0.00	613.79	20,500.00	3.0%	20,500.00
6345.2 · Software subscriptions	200.00	8,799.86	20,000.00	44.0%	20,000.00
6345.21 · Patron Hotspot Services	0.00	2,618.58			
6345.3 · Comp Tech - Branch Travel	0.00	0.00	500.00	0.0%	500.00
6345.4 · Computer - Hardware	0.00	1,049.00	7,500.00	14.0%	7,500.00
6345.5 · Pandemic / ECF Funds	491.81	1,120.30	9,000.00	12.4%	9,000.00
6345.71 · Lego-Robotics Club	0.00	0.00	1,000.00	0.0%	1,000.00
Total 6345 · Computer Maintenance	691.81	14,201.53	58,500.00	24.3%	58,500.00
Total 6300 · Facilities & IT Maintenance	1,006.77	51,917.46	153,200.00	33.9%	153,200.00
6400 · Bookmobile & Vehicle Operations					
6410 · Bookmobile & Vehicle Fuel	-4.16	1,890.42	7,000.00	27.0%	7,000.00
6420 · Bkmbi & Vehicle Maintenance	0.00	2,654.54	9,000.00	29.5%	9,000.00
Total 6400 · Bookmobile & Vehicle Operations	-4.16	4,544.96	16,000.00	28.4%	16,000.00
6600 · Corporate Costs					
6610 · Insurance					
6613 · SDIS Liability	25,442.00	25,442.00	23,500.00	108.3%	23,500.00
6614 · Flood Insurance	2,664.00	2,664.00			
Total 6610 · Insurance	28,106.00	28,106.00	23,500.00	119.6%*	23,500.00
6620 · Travel, Training, Prof Developmnt	0.00	584.51	5,000.00	11.7%	5,000.00
6640 · Auditor	0.00	0.00	9,500.00	0.0%	9,500.00
6641 · Bookkeeping Supplies & Services	0.00	128.53	3,000.00	4.3%	3,000.00
6660 · Association Dues	300.00	1,440.00	4,500.00	32.0%	4,500.00
6680 · Marketing/ Publication	0.00	999.27	8,000.00	12.5%	8,000.00
6690 · Financial Mgmt Fees					
6690.1 · Checking Account Fees	0.00	243.40			
6690.2 · Pool 5291 Fees	0.00	71.00			
6690.3 · PayPal Transaction Fees	0.00	109.87			
6690.4 · Quick Books Direct Deposit Fees	0.00	320.75			

*Check 1/9/24
Dan Sword
\$305. -
Snow removal
Dec.*

*Check 1/10/24
SDIS
\$28,106*

<4600> Diff

**NOTE: discontinued longevity credit py refund <2,157.50> x 2 years + 15.4% cost increase*

CN 1/8/2024

Baker County Library District Profit & Loss Budget Performance January 2024

	Jan 24	<i>July 23</i> - Jan 24	YTD Budget	% of Budget	Annual Budget
6690 · Financial Mgmt Fees - Other	0.00	0.00	1,500.00	0.0%	1,500.00
Total 6690 · Financial Mgmt Fees	0.00	745.02	1,500.00	49.7%	1,500.00
6691 · Legal Administration	0.00	0.00	3,600.00	0.0%	3,600.00
6692 · Professional services	0.00	398.05	1,200.00	33.2%	1,200.00
6696 · Public Programs					
6696.4 · Grant-SLO Worksource	0.00	0.00	1,000.00	0.0%	1,000.00
6696.6 · Public Tech	0.00	0.00	1,000.00	0.0%	1,000.00
6696 · Public Programs - Other	0.00	2,270.76	6,000.00	37.8%	6,000.00
Total 6696 · Public Programs	0.00	2,270.76	8,000.00	28.4%	8,000.00
Total 6600 · Corporate Costs	28,406.00	34,672.14	67,800.00	51.1%	67,800.00
6700 · Other Operating Expenses					
6720 · Branch Mileage	218.25	1,838.54	4,500.00	40.9%	4,500.00
6730 · Library Services Supplies	331.99	8,943.21	20,000.00	44.7%	20,000.00
6731 · Youth Programs					
6731.2 · Summer Reading (SRP)	0.00	1,361.68	6,000.00	22.7%	6,000.00
6731.3 · Storytime	0.00	1,988.92	4,000.00	49.7%	4,000.00
6731.4 · Other Youth Programs	86.74	333.52	1,000.00	33.4%	1,000.00
6731.42 · R2R Ready-To-Read program	0.00	0.00	1,000.00	0.0%	1,000.00
6731.5 · Teen Activities	0.00	228.66	500.00	45.7%	500.00
6731.51 · Teen Services OLA Grant	0.00	0.00	0.00	0.0%	0.00
6731.6 · Makerspace Club	0.00	650.08	2,000.00	32.5%	2,000.00
6731.7 · Battle of the Books Program	0.00	0.00	3,000.00	0.0%	3,000.00
6731.8 · Bikes-for-Books Program	0.00	234.28	1,000.00	23.4%	1,000.00
6731 · Youth Programs - Other	0.00	0.00	0.00	0.0%	0.00
Total 6731 · Youth Programs	86.74	4,797.14	18,500.00	25.9%	18,500.00
6740 · Postage & Freight	0.00	369.89	1,500.00	24.7%	1,500.00
6750 · Utilities					
6751 · Garbage					
6751.1 · Baker-Baker Sanitary	0.00	1,031.80	2,000.00	51.6%	2,000.00
6751.2 · Haines-Baker Sanitary	32.00	128.00	250.00	51.2%	250.00
6751.3 · Halfway-LaRue Sanitary	0.00	159.78	350.00	45.7%	350.00
6751.5 · Huntington-Baker Sanitary	39.50	158.00	250.00	63.2%	250.00
Total 6751 · Garbage	71.50	1,477.58	2,850.00	51.8%	2,850.00
6752 · Heating Fuel					
6752.1 · Baker-Cascade Natural Gas	0.00	4,433.52	16,000.00	27.7%	16,000.00
6752.2 · Haines-Ed Staub	0.00	415.91	3,500.00	11.9%	3,500.00
6752.3 · Halfway-Ed Staub	0.00	851.68	3,000.00	28.4%	3,000.00
6752.6 · Sumpter-City of Sumpter(Shared)	0.00	0.00	1,600.00	0.0%	1,600.00

CA 1/8/2024

Baker County Library District Profit & Loss Budget Performance January 2024

	Jan 24	<i>Jul 23</i> - Jan 24	YTD Budget	% of Budget	Annual Budget
Total 6752 · Heating Fuel	0.00	5,701.11	24,100.00	23.7%	24,100.00
6753 · Water/Sewer					
6753.1 · Baker-City of Baker City	0.00	867.03	2,100.00	41.3%	2,100.00
6753.2 · Haines-City of Haines	0.00	528.00	1,100.00	48.0%	1,100.00
6753.3 · Halfway-City of Halfway	0.00	492.00	1,000.00	49.2%	1,000.00
6753.4 · Richland (NEOHA agreement)	38.46	233.29	500.00	46.7%	500.00
6753.5 · Huntington-City of Huntingtn	85.00	515.10	1,100.00	46.8%	1,100.00
Total 6753 · Water/Sewer	123.46	2,635.42	5,800.00	45.4%	5,800.00
6754 · Electric					
6754.1 · Baker - OTEC	0.00	6,764.46	15,000.00	45.1%	15,000.00
6754.2 · Haines - OTEC	0.00	601.29	1,600.00	37.6%	1,600.00
6754.3 · Halfway-Idaho Power	0.00	527.69	1,200.00	44.0%	1,200.00
6754.4 · Richland (NEOHA agreement)	492.17	1,417.05	4,000.00	35.4%	4,000.00
6754.5 · Huntington-Idaho Power	0.00	740.92	1,600.00	46.3%	1,600.00
6754.6 · Sumpter-City of Sumpter(Shared)	0.00	0.00	1,000.00	0.0%	1,000.00
Total 6754 · Electric	492.17	10,051.41	24,400.00	41.2%	24,400.00
6750 · Utilities - Other	0.00	0.00	0.00	0.0%	0.00
Total 6750 · Utilities	687.13	19,865.52	57,150.00	34.8%	57,150.00
6756 · Telecommunications					
6756.0 · Telephone					
6756.1 · Baker - BendTel	0.00	1,617.54	2,100.00	77.0%	2,100.00
6756.2 · Haines - Cascade/Reliance	65.08	452.63	850.00	53.3%	850.00
6756.3 · Halfway - Pine Telephone	36.15	253.60	500.00	50.7%	500.00
6756.4 · Richland - Eagle Telephone	33.41	206.20	550.00	37.5%	550.00
6756.5 · Huntington - CenturyTel	0.00	512.16	1,000.00	51.2%	1,000.00
6756.6 · Sumpter - CenturyLink/Qwest	0.00	232.37	500.00	46.5%	500.00
6756.8 · Cellular Service-Verizon	103.00	618.62	1,200.00	51.6%	1,200.00
Total 6756.0 · Telephone	237.64	3,893.12	6,700.00	58.1%	6,700.00
6757.0 · Internet					
6757.1 · Baker - Link Oregon	0.00	720.00	1,600.00	45.0%	1,600.00
6757.2 · Haines - Cascade/Reliance	71.95	503.65	950.00	53.0%	950.00
6757.3 · Halfway - Pine Tel	91.95	643.65	1,150.00	56.0%	1,150.00
6757.4 · Richland - Pine Tel	45.26	316.82	600.00	52.8%	600.00
6757.5 · Huntington -CenturyTel	0.00	2,855.16	5,500.00	51.9%	5,500.00
6757.6 · Sumpter - CenturyLink/Qwest	0.00	605.70	1,300.00	46.6%	1,300.00
6757.8 · Bookmobile - Verizon hot spot	40.91	245.24	500.00	49.0%	500.00
Total 6757.0 · Internet	250.07	5,890.22	11,600.00	50.8%	11,600.00
6756 · Telecommunications - Other	0.00	0.00	0.00	0.0%	0.00

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Total 6756 · Telecommunications	487.71	9,783.34	18,300.00	53.5%	18,300.00
Total 6700 · Other Operating Expenses	1,811.82	45,597.64	119,950.00	38.0%	119,950.00
Total 6000 · Materials and Services	34,799.00	234,015.99	509,400.00	45.9%	509,400.00
7000 · Capital Outlay	0.00	17,906.50	15,000.00	119.4%	15,000.00
7500 · Debt Service	0.00	11,310.29	13,000.00	87.0%	13,000.00
8000 · Transfers & Contingency					
8004 · Contingency					
8004.1 · Operating Contingency	0.00	0.00	25,000.00	0.0%	25,000.00
8004.2 · Reserve for future expenditure	0.00	0.00	556,063.00	0.0%	556,063.00
Total 8004 · Contingency	0.00	0.00	581,063.00	0.0%	581,063.00
8005 · Transfers					
8005.1 · Transfer-OF Technology Fund	0.00	0.00	5,000.00	0.0%	5,000.00
8005.2 · Transfer-OF Severence Fund	0.00	0.00	10,000.00	0.0%	10,000.00
8005.3 · Transfer-OF Election Fund	0.00	0.00	0.00	0.0%	0.00
8005.4 · Transfer-OF Memorial Funds	0.00	7,000.00			
8005.5 · Transfer-Capital Inv Fund	0.00	42,585.69	65,000.00	65.5%	65,000.00
Total 8005 · Transfers	0.00	49,585.69	80,000.00	62.0%	80,000.00
8000 · Transfers & Contingency - Other	0.00	0.00	0.00	0.0%	0.00
Total 8000 · Transfers & Contingency	0.00	49,585.69	661,063.00	7.5%	661,063.00
Total Expense	94,279.72	827,976.00	2,259,012.00	36.7%	2,259,012.00
Net Income	<u>-90,217.64</u>	<u>1,158,951.11</u>	<u>0.00</u>	<u>100.0%</u>	<u>0.00</u>

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Baker County Library District
Balance Sheet
 As of January 15, 2024

Cash Report

	<u>Jan 15, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · US Bank Checking	3,928.78 +
1100 · General Pool 5291	1,110,528.57 +
Total Checking/Savings	<u>1,114,457.35</u>
Other Current Assets	
1400 · Property Tax Rec. (audit only)	205,161.51
1460 · A/R Employee Draws	300.00
Total Other Current Assets	<u>205,461.51</u>
Total Current Assets	<u>1,319,918.86</u>
TOTAL ASSETS	<u>1,319,918.86</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	113.11
Total Accounts Payable	<u>113.11</u>
Other Current Liabilities	
2100 · Payroll Liabilities	
2115 · State Form OQ Liability	387.92
2116 · STT Statewide Transit Tax	203.67
2117 · OR - Paid Fam Med Leave tax	2,203.68
2190 · PERS - Deferred Comp	3,046.29
2100 · Payroll Liabilities - Other	-0.03
Total 2100 · Payroll Liabilities	<u>5,841.53</u>
2310 · Accrued Payroll Taxes(audit)	9,935.28
2400 · Deferred Revenues(audit)	205,161.51
Total Other Current Liabilities	<u>220,938.32</u>
Total Current Liabilities	<u>221,051.43</u>
Total Liabilities	<u>221,051.43</u>
Equity	
3000 · Opening Bal Equity	-670,868.79
3900 · Fund Balance "Unappropriated"	610,785.11
Net Income	1,158,951.11
Total Equity	<u>1,098,867.43</u>
TOTAL LIABILITIES & EQUITY	<u>1,319,918.86</u>

Ch 1/8/2024

Baker Co Library - Other Funds Profit & Loss Budget Overview

July 2023 through ~~June 2024~~ *January 2024*

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Income				
4400.0 · OTHER USES Funds				
4415.0 · LITERACY Department				
4415.1 · Beginning Cash Literacy	1,070.30	1,100.00	-29.70	97.3%
4415.7 · Other Revenues	264.98			
4415.9 · Interest Income Literacy	25.36	100.00	-74.64	25.4%
Total 4415.0 · LITERACY Department	1,360.64	1,200.00	160.64	113.4%
4420.0 · MEMORIAL Department				
4420.1 · Beginning Cash Memorial				
4420.2 · Contributions	85,519.50	92,300.00	-6,780.50	92.7%
4420.21 · Baker Contributions	1,650.00			
4420.2 · Contributions - Other	0.00	2,000.00	-2,000.00	0.0%
Total 4420.2 · Contributions	1,650.00	2,000.00	-350.00	82.5%
4420.5 · Grant Income				
4420.69 · Misc Grant Income	7,000.00			
4420.5 · Grant Income - Other	0.00	10,000.00	-10,000.00	0.0%
Total 4420.5 · Grant Income	7,000.00	10,000.00	-3,000.00	70.0%
4420.7 · Other Revenue				
4420.71 · Amazon Book Sales	2,185.49	4,000.00	-1,814.51	54.6%
Total 4420.7 · Other Revenue	2,185.49	4,000.00	-1,814.51	54.6%
4429.8 · Transfers from General Fund	0.00	4,000.00	-4,000.00	0.0%
4429.9 · Interest Income Memorial	1,931.21	2,200.00	-268.79	87.8%
Total 4420.0 · MEMORIAL Department	98,286.20	114,500.00	-16,213.80	85.8%
4430.0 · SEVERANCE Liability Dept				
4430.1 · Beginning cash Severance Liab	94,955.03	95,000.00	-44.97	100.0%
4430.8 · Transfer from General Fund	0.00	10,000.00	-10,000.00	0.0%
4430.9 · Interest Income Severance Liab	2,249.95	2,500.00	-250.05	90.0%
Total 4430.0 · SEVERANCE Liability Dept	97,204.98	107,500.00	-10,295.02	90.4%
4524.0 · TECHNOLOGY Department				
4524.1 · Beginning cash Technology	6,537.02	6,600.00	-62.98	99.0%
4524.8 · Transfer from General Fund	0.00	1,000.00	-1,000.00	0.0%
4524.9 · Interest income Technology	154.89	200.00	-45.11	77.4%
Total 4524.0 · TECHNOLOGY Department	6,691.91	7,800.00	-1,108.09	85.8%
Total 4400.0 · OTHER USES Funds	203,543.73	231,000.00	-27,456.27	88.1%
4600 · CAPITAL INVESTMENT Fund				
4600.1 · Beginning Cash Capital Invest	81,356.35	85,000.00	-3,643.65	95.7%
4600.5 · Capital Inv - Grant Income	0.00	5,250.00	-5,250.00	0.0%
4600.8 · Transfer from General Fund	42,585.69	65,000.00	-22,414.31	65.5%
4600.9 · Interest Income Capital Invest	2,052.57	4,000.00	-1,947.43	51.3%
Total 4600 · CAPITAL INVESTMENT Fund	125,994.61	159,250.00	-33,255.39	79.1%

Amazon book sales, Dec \$360.49

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	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Total Income	329,538.34	390,250.00	-60,711.66	84.4%
Expense				
6000 · Other Uses Fund				
6200 · Literacy Department				
6200.1 · Literacy Program Expense				
6220 · Materials and Services	264.98			
Total 6200.1 · Literacy Program Expense	264.98			
6200 · Literacy Department - Other	0.00	2,000.00	-2,000.00	0.0%
Total 6200 · Literacy Department	264.98	2,000.00	-1,735.02	13.2%
6300 · Memorial Department				
6320 · Personnel - Wages & Related	0.00	3,750.00	-3,750.00	0.0%
6350 · General Memorial M&S	2,855.31	99,550.00	-96,694.69	2.9%
6364.5 · Amazon Book Sales Expenses	495.59			
6380 · Grants Dept				
6380.80 · Other Misc Grant	4,200.00			
Total 6380 · Grants Dept	4,200.00			
6397 · Transfer to GF Election Reserve	0.00	6,500.00	-6,500.00	0.0%
6399 · Transfer to General Fund	0.00	4,000.00	-4,000.00	0.0%
Total 6300 · Memorial Department	7,550.90	113,800.00	-106,249.10	6.6%
6400 · Technology Department	0.00	10,000.00	-10,000.00	0.0%
6430 · Severance Liability Dept	0.00	105,000.00	-105,000.00	0.0%
6900 · Misc. bank charges				
6900.2 · Bank Fees-Memorial Fund	72.10			
6900 · Misc. bank charges - Other	0.00	200.00	-200.00	0.0%
Total 6900 · Misc. bank charges	72.10	200.00	-127.90	36.1%
Total 6000 · Other Uses Fund	7,887.98	231,000.00	-223,112.02	3.4%
6600 · CAPITAL INVESTMENT Expense	0.00	159,250.00	-159,250.00	0.0%
Total Expense	7,887.98	390,250.00	-382,362.02	2.0%
Net Income	321,650.36	0.00	321,650.36	100.0%

*VISA-online pmt
\$ 96.40
shipping*

CH 1/8/2024

Baker Co Library - Other Funds
Balance Sheet
 As of January 9, 2024

Cash Report

Jan 9, 24

ASSETS

Current Assets

Checking/Savings

1000 · US Bank Checking Memorial 3,866.55 ①
 1095 · LGIP #6243 Capital Invstmt Fund 125,994.61

Total Checking/Savings

129,861.16

Other Current Assets

1090 · LGIP 5511 Other Uses Fund
 1120 · Memorial Dept
 1121 · Memorial-Election Reserve
 1122 · Memorial-Barger Bequest
 1160 · Technology Dept
 1170 · Literacy Dept
 1180 · Severance Liability Dept

① Combined Memorial Funds
\$90,612.10

38,544.39
 7,780.00
 40,421.16
 6,691.91
 1,095.66
 97,204.98

} memorial/pool ①
\$86,745.55

Total 1090 · LGIP 5511 Other Uses Fund

191,738.10

Total Other Current Assets

191,738.10

Total Current Assets

321,599.26

TOTAL ASSETS

321,599.26

LIABILITIES & EQUITY

Equity

390 · Computer closing account -12,493.43
 3920 · Fund Balance Memorial 74,393.07
 3950 · Fund Balance Literacy 1,050.88
 3970 · Fund Balance Technology Repl 9,565.73
 3980 · Fund Balance Severance 92,232.73
 3990 · Fund Bal- Capital Improvmt 104,638.17
 3999 · Fund Cash Adj Account -269,488.20
 Net Income 321,550.36

Total Equity

321,599.26

TOTAL LIABILITIES & EQUITY

321,599.26

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BAKER COUNTY LIBRARY DISTRICT

Memorial Funds Report

Fiscal Year 2023-2024 Designated funds

	Original date recd	Original Fund	CASH BASIS			Accrual BASIS	
			Balance At June 30, 2022	Income fiscal year	Spent fiscal year	Other (Adjustmt)	YTD Balance
RESTRICTED Grant & Other Balances:							
Fountain restoration funds (2007)	10/2007	\$2,500.00	\$655.39				\$655.39 original donations Oct-Dec 2007 G.Cameron \$2700 for fountain restoration, \$2500 used in error
OCF Grant - Sumpter Library (Orig \$7500 11/2007)	6/2009	\$7,500.00	\$508.43				\$508.43 4/2015 verified grant balance
Grant - VROOM (\$10,000; 11/19/2016)	11/2016		\$1,582.88				\$1,582.88 grant activity/ balance
Leo Adler - Community Grant	12/2016		\$2,050.00				\$2,050.00 grant for shelving for Record Courier archive records
Grant - Digitization Project	Feb-20	\$500.00	\$500.00				\$500.00 grant for digitization project (from BCCultural Coalition)
Leo Adler Grant - Digitizing Baker County History	Jun-21	\$10,000.00	\$10,000.00				\$10,000.00 matching grant for digitization project
Roundhouse Foundation - Diversity Audit grant	May-23	\$7,000.00	\$0.00	\$7,000.00	(\$4,200.00)		\$2,800.00 Recd grant 4/3/2023, auto deposit to General Fund, moved to OF-Grants 11/19/23 for tracking
							\$0.00
SUB-TOTAL RESTRICTED FUNDS							\$18,096.70 sub-total RESTRICTED
COMMITTED Donations (donor designated purpose):							
Branch contributions - Sumpter	10/2010		\$0.00				\$0.00 7/13/20 used to freshen up Sumpter museum mural Ck1916
Summer Reading Program: 2020 Bike- For-Books Program	9/2019	\$2,125.00	\$1,640.04	\$1,000.00	(\$433.29)		\$2,206.75 Masonic Lodge donated funds for Bikes-For-Books, Oct 2023 recd \$1000
Halfway Library - Masonic Lodge donation June 2021	Jun-21	\$2,000.00	\$2,000.00				\$2,000.00 donation to benefit Halfway library building
Halfway Library - donations in memory of D.Robertson for branch	Sep 2022		\$330.00				\$330.00 donations for Halfway library, to be spent on tangible items for this branch
Richland Library - branch contributions/ book sale proceeds			\$877.50				\$877.50 3/10/23 Richland book sale proceeds designated to benefit this library, email to branch
Youth Programs - donor designated purpose	Oct-22		\$300.00				\$300.00 donor designated \$200 to "inspire" youth (share w Missy 10/14/2022), donor DAR \$100 designated for youth
Memorial -							\$0.00
SUB-TOTAL COMMITTED FUNDS							\$5,714.25 subtotal COMMITTED
ASSIGNED FUNDS (designated by Director or Board):							
Estate of E.Barger Bequest (designated as Contingency Reserve)	7/2013	allocated	\$0.00				\$0.00 bequest funds re-purposed at board mfg 01/11/21
Barger Bequest - Assigned for Adler matching grant, future	7/2013	\$20,000.00	\$20,000.00				\$20,000.00 Board meeting 01/11/21 - board approved allocation of bequest, Res2020-21.05
Barger Bequest - Assigned for Multi-Year digitization project	7/2013	\$24,478.91	\$20,421.16		(\$912.05)		\$19,509.11 Board meeting 01/11/21 - board approved allocation of bequest; Project title "Digitizing Baker County History for Preservation & Greater Access", American Digital, Ck 1933 5/26/21 \$4057.75
Barger Bequest - to be moved to Foundation	7/2013	\$20,000.00	\$0.00				\$0.00 Board meeting 01/11/21 - board approved allocation of bequest, Res2020-21.05, check written
Tylka Family Trust - non-designated by donor; Director assigned	03/2019	\$16,323.80	\$8,708.80				\$8,708.80 PS used \$7615 for purchase of ScanPro equip 12/2018
Amazon book sales (board assigned to support book budget) (Amazon, continued/ transfer shown separate from expenses)	6/30/2015	Not Applic	\$262.91	\$2,185.49	(\$546.69)		\$1,901.71 Annual transfer of funds to Gen Fund book budget (\$3,400 is included in Amazon book sales calculation)
Donation for new books	7/25/2023		\$0.00	\$300.00			\$300.00 to benefit Baker Library (donor specified)
Adler biography sales (Funds are deposited in GF)			\$0.00				\$0.00
Election Reserve (designated by director for election expense)	6/30/2015	Not Applic	\$7,780.00				\$7,780.00 budgeted savings for board of director elections
SUB-TOTAL ASSIGNED FUNDS							\$58,199.62 subtotal ASSIGNED
NON-Designated/Unassigned Donations:							
Memorial donations - other small non-designated	Feb-22	\$100.00	\$0.00				\$0.00
Memorial donations - In memory of S.Sullivan (Oct 2022)	Oct-22		\$775.00		(\$775.00)		\$0.00 Transfer to Foundation, Ck1971 11/12/3/2023
Memorial donations - In memory of...			\$0.00				\$0.00
Memorial donations - In memory of...			\$0.00				\$0.00
Memorial donations - undesignated, M.He Sa'Pa Jan 2023	Jan 2023		\$2,000.00				\$2,000.00 Patron donation to "benefit the library"
Baker Library - donation to benefit the Baker Library	Dec-23	\$0.00	\$350.00				\$350.00 patron donation to "benefit the Baker Library" (S.Peters, 12/12/2023)
General Memorial Funds:							
Memorial - Interest income, net of bank fees, other misc income	6/30/2014	Not Applic	\$5,127.39	\$1,931.21	(\$72.10)		\$6,986.50 accumulated net interest income, used for misc mem exp
Memorial - Purchases from memorial funds			\$0.00		(\$14.97)		(\$14.97) deduct from line above
Memorial - Past Perfect archive photo software			\$0.00		(\$720.00)		(\$720.00) deduct from gen Memorial, PastPerfect software renewal for photo collection
Memorial - Friends purchases			\$0.00	\$264.98	(\$264.98)		\$0.00 Literacy purchase of laptop (reimbursed in full)
Memorial - balance to bank adjustment			\$0.00				\$0.00
Memorial - accrued expenses/ adjustment			\$0.00				\$0.00 A/P paid in July
NET General Memorial Funds, Total							\$6,251.53 NET General Memorial Funds Available
Cash Balance in Memorial Funds			\$85,869.50	\$12,681.68	(\$7,939.08)	\$0.00	\$90,612.10 * balance updated at 12/31/2023 CH

\$ 90,612.10 balance on books, same date, memorial funds only
\$ - difference

Baker Co Library - Sage Fund Profit & Loss Budget Performance

January 2024

	<i>Month</i> Jan 24	<i>Fiscal Year</i> Jul 23 - Jan 24	YTD Budget	% of Budget	Annual Budget
Income					
4000 · Membership Dues	0.00	261,796.00	263,000.00	99.5%	263,000.00
4010 · Grant Revenue					
4011 · LSTA Grant #1 - Courier	0.00	0.00	66,000.00	0.0%	66,000.00
4012 · LSTA Grant #1- Indirect Charges	0.00	0.00	2,000.00	0.0%	2,000.00
Total 4010 · Grant Revenue	0.00	0.00	68,000.00	0.0%	68,000.00
4200 · Interest Income	0.00	3,974.41	5,000.00	79.5%	5,000.00
4300 · Other Revenues	0.00	0.00	3,500.00	0.0%	3,500.00
4999 · Beginning Cash	0.00	223,285.53	200,000.00	111.6%	200,000.00
Total Income	0.00	489,055.94	539,500.00	90.6%	539,500.00
Expense					
5000 · Sage Personal Services					
5100 · Sage Staff Salaries & Wages					
5101 · System Administrator- ER	5,843.52	34,290.10	77,000.00	44.5%	77,000.00
5102 · Business Manager- CH	631.41	3,788.46	7,325.00	51.7%	7,325.00
Total 5100 · Sage Staff Salaries & Wages	6,474.93	38,078.56	84,325.00	45.2%	84,325.00
5200 · Sage Payroll Taxes & Benefits					
5201 · Group Health Insurance	0.00	0.00	17,700.00	0.0% <i>OK</i>	17,700.00
5203 · Life Insurance	0.00	0.00	120.00	0.0%	120.00
5204 · PERS Retirement	0.00	8,477.56	18,100.00	46.8% <i>50%</i>	18,100.00
5205 · Fed SS Employer Taxes	495.34	2,913.02	6,500.00	44.8% <i>OK</i>	6,500.00
5206 · State Employer Taxes	6.47	307.19	600.00	51.2%	600.00
5207 · Workmans Comp	1.46	10.25	200.00	5.1%	200.00
66000 · Payroll Expenses	0.26	51.05	150.00	34.0%	150.00
Total 5200 · Sage Payroll Taxes & Benefits	503.53	11,759.07	43,370.00	27.1%	43,370.00
Total 5000 · Sage Personal Services	6,978.46	49,837.63	127,695.00	39.0%	127,695.00
6000 · Materials & Services					
6110 · Administrative Services (BCLD)	0.00	0.00	2,270.00	0.0%	2,270.00
6130 · Courier Services & Supplies					
6131 · LSTA Courier Grant	0.00	54,798.75	66,000.00	83.0%	66,000.00
6132 · Sage Courier Expense	2,905.16	18,360.25	40,000.00	45.9%	40,000.00
6133 · Courier Supplies	0.00	0.00	2,500.00	0.0%	2,500.00
6130 · Courier Services & Supplies - Other	0.00	0.00	0.00	0.0%	0.00
Total 6130 · Courier Services & Supplies	2,905.16	73,159.00	108,500.00	67.4%	108,500.00
6140 · Dues & Subscriptions	0.00	1,631.80	5,000.00	32.6%	5,000.00
6180 · Postage & Freight	0.00	9.65	60.00	16.1%	60.00
6190 · Printing	0.00	0.00	25.00	0.0%	25.00
6200 · Supplies, Office	0.00	0.30	500.00	0.1%	500.00

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Baker Co Library - Sage Fund Profit & Loss Budget Performance January 2024

	Jan 24	<i>Jul 23</i> Jan 24	YTD Budget	% of Budget	Annual Budget
6210 · Technical Services & Maint					
6210.1 · System Specialist Contract	0.00	36,974.16	75,141.00	49.2%	75,141.00
6210.3 · Technical Maint (Marchive)	0.00	986.28	5,500.00	17.9%	5,500.00
Total 6210 · Technical Services & Maint	0.00	37,960.44	80,641.00	47.1%	80,641.00
6220 · Technology					
6220.2 · Development	0.00	1,168.10			
6220 · Technology - Other	0.00	0.00	6,000.00	0.0%	6,000.00
Total 6220 · Technology	0.00	1,168.10	6,000.00	19.5%	6,000.00
6240 · Telecommunications	0.00	234.00	150.00	156.0%	150.00
6250 · Training & Prof Development	0.00	0.00	1,000.00	0.0%	1,000.00
6260 · Travel	0.00	0.00	2,000.00	0.0%	2,000.00
Total 6000 · Materials & Services	2,905.16	114,163.29	206,146.00	55.4%	206,146.00
7000 · Capital Outlay	0.00	0.00	15,000.00	0.0%	15,000.00
8000 · Contingency	0.00	0.00	40,659.00	0.0%	40,659.00
Total Expense	9,883.62	164,000.92	389,500.00	42.1%	389,500.00
Net Income	-9,883.62	325,055.02	150,000.00	216.7%	150,000.00

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3:12 PM

01/08/24

Accrual Basis

Baker Co Library - Sage Fund
Balance Sheet
As of January 9, 2024

CASH REPORT

	<u>Jan 9, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · US Bank Checking	7,868.80
1005 · LGIP Pool Account #6500	302,528.96
Total Checking/Savings	310,397.76
Accounts Receivable	
1300 · Accounts Receivable	9,320.00
Total Accounts Receivable	9,320.00
Total Current Assets	319,717.76
TOTAL ASSETS	319,717.76
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	
2115 · State Form OQ liability	9.39
2116 · STT Statewide Transit Tax	6.43
2117 · State Paid Family Leave tax	0.65
2190 · PERS deferred comp	37.88
Total 2100 · Payroll Liabilities	54.35
Total Other Current Liabilities	54.35
Total Current Liabilities	54.35
Total Liabilities	54.35
Equity	
3000 · Opening Balance Equity	103,619.37
3001 · Cash Adjustment Account	-223,285.53
32000 · Owners Equity	114,274.55
Net Income	325,055.02
Total Equity	319,663.41
TOTAL LIABILITIES & EQUITY	319,717.76

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