

## Baker County Library District Profit & Loss Budget Performance February 2026

	Feb 26	<i>Fiscal Year</i> Jul 25 - Feb 26	YTD Budget	% of Budget
<b>Income</b>				
4000 · Current Year Tax Levy				
4001 · Current Tax Levy	16,170.58	1,007,878.58	1,037,312.00	97.2%
4006 · Local Option Levy	7,191.50	448,230.98	462,848.00	96.8%
<b>Total 4000 · Current Year Tax Levy</b>	<b>23,362.08</b>	<b>1,456,109.56</b>	<b>1,500,160.00</b>	<b>97.1%</b>
4005 · Prior Year Taxes				
4011 · Levy 1st year prior	1,860.41	16,859.80		
4012 · Levy 2nd year prior	657.41	4,192.80		
4013 · Levy 3rd year prior	421.57	2,770.51		
4014 · Levy 4th year prior	376.20	4,758.18		
4015 · Levy 5th year prior	344.26	619.80		
4016 · Levy 6th year prior	305.19	538.99		
4017 · Levy 7+ prior years	107.27	632.68		
4005 · Prior Year Taxes - Other	0.00	0.00	65,000.00	0.0%
<b>Total 4005 · Prior Year Taxes</b>	<b>4,072.31</b>	<b>30,372.76</b>	<b>65,000.00</b>	<b>46.7%</b>
4020 · Other Taxes/Bond Priors-LandSale	<i>27,434.00</i>	0.00	1,500.00	0.0%
4060 · State Ready-2-Read Grant	0.00	8,607.00	9,000.00	95.6%
4066 · Grant Revenue	0.00	0.00	500.00	0.0%
4100 · Fines and Fees				
4101 · Fines	42.70	3,492.39		
4102 · Copies	47.20	2,486.64		
4103 · Fax	0.00	216.00		
4104 · Lost/damaged item reimb	0.00	952.68		
4105 · Library card replacement	1.00	72.00		
4106 · Non-resident card fees	2.00	71.00		
4110 · Misc and weekly over/short	-1.25	29.92		
4100 · Fines and Fees - Other	0.00	0.00	12,000.00	0.0%
<b>Total 4100 · Fines and Fees</b>	<b>91.65</b>	<b>7,320.63</b>	<b>12,000.00</b>	<b>61.0%</b>
4200 · Interest Income	0.00	20,196.78	45,000.00	44.9%
4300 · Other Revenues				
4302 · Donations	4.60	204.58	500.00	40.9%
4303 · Program Support	0.00	0.00	250.00	0.0%
4307 · E-Rate Refunds	0.00	4,177.27	16,500.00	25.3%
4308 · Rebate Refunds	0.00	3,000.00	2,000.00	150.0%
4309 · Friends Bookshop Sales	0.00	0.00		
4310 · Summer BookSale visa sales	0.00	0.00		
4311 · Winter BookSale visa sales	0.00	0.00		
4320 · Other Revenues - Miscellaneous	0.00	1,346.74	12,000.00	11.2%
<b>Total 4300 · Other Revenues</b>	<b>4.60</b>	<b>8,728.59</b>	<b>31,250.00</b>	<b>27.9%</b>
4330 · Sage Fiscal Agency Fee	0.00	0.00	2,235.00	0.0%

*Tax Turnovers*  
2/03 \$ 27,434.39  
1/12 \$ 8,422.91

*ok weekly de poster*

*OK 2/10/26*

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	Feb 26	<i>Fiscal Year Jul 25 - Feb 26</i>	YTD Budget	% of Budget
4500 · Transfer Income	0.00	0.00	3,500.00	0.0%
4800 · Other Financing Sources	0.00	0.00	0.00	0.0%
4999 · Beginning Cash				
4999.1 · Checking cash on hand	0.00	13,551.12		
4999.2 · LGIP cash on hand	0.00	825,203.44		
4999 · Beginning Cash - Other	0.00	0.00	775,000.00	0.0%
<b>Total 4999 · Beginning Cash</b>	<b>0.00</b>	<b>838,754.56</b>	<b>775,000.00</b>	<b>108.2%</b>
<b>Total Income</b>	<b>27,530.64</b>	<b>2,370,089.88</b>	<b>2,445,145.00</b>	<b>96.9%</b>
<b>Gross Profit</b>	<b>27,530.64</b>	<b>2,370,089.88</b>	<b>2,445,145.00</b>	<b>96.9%</b>
<b>Expense</b>				
5000 · Personal Services				
5001 · District salaries				
5100 · Baker Branch				
5102 · Admin, Library Director	7,813.25	62,409.55	93,759.00	66.6%
5105 · Admin, Business Manager	3,769.82	30,066.43	45,235.00	66.5%
5129 · Lib Assoc II, TechSvc/ Serials	3,215.68	25,646.40	38,581.00	66.5%
5131 · Admin I, Community Svcs	4,318.59	35,003.67	52,748.00	66.4%
5132 · Lib Tech I, TechSvc/Catalog Asst	0.00	21,926.16	31,741.00	69.1%
5133 · Lib Tech I, TechSvc/ Media	3,508.88	26,773.28	39,677.00	67.5%
5134 · Admin I, Tech/Catalog Specialist	4,884.53	38,956.64	58,609.00	66.5%
5135 · Librarian I, Circ/Office Mgr	4,218.94	33,649.18	50,635.00	66.5%
5136 · Library Asst, Public Svc/Desk	1,629.24	14,247.33	9,447.00	150.8%
5137 · Library Tech II, Youth Services	3,645.20	29,073.20	43,749.00	66.5%
5138 · Library Tech I, TechSvc/Acqstn	1,466.42	12,270.13	17,945.00	68.4%
5139 · Library Asst, Pages/Shelving	2,954.98	27,918.30	42,261.00	66.1%
5150 · Lib Asst III Bookmobile	953.40	7,277.22	18,417.00	39.5%
5152 · Admin, IT Systems Manager	4,298.42	34,599.32	59,850.00	57.8%
5174 · Lib Tech I, Facilities Specialist	3,471.86	27,690.00	41,659.00	66.5%
5194 · Vacation Subs & Special Projects	1,694.70	6,936.90	15,112.00	45.9%
5195 · Staff Training	29.88	1,749.03	2,833.00	61.7%
<b>Total 5100 · Baker Branch</b>	<b>51,873.79</b>	<b>436,192.74</b>	<b>662,258.00</b>	<b>65.9%</b>
5200 · Branches, Lib Asst III				
5202 · Haines	1,373.63	10,594.69	17,811.00	59.5%
5203 · Halfway	1,457.50	10,743.55	18,417.00	58.3%
5204 · Richland	1,585.20	12,855.53	18,417.00	69.8%
5205 · Huntington	1,932.43	15,333.55	18,417.00	83.3%
5206 · Sumpter	1,817.93	12,303.16	18,417.00	66.8%

*8/12 mo = 67%*

*Ch 2/10/26*

## Baker County Library District Profit & Loss Budget Performance February 2026

	Feb 26	<i>Fiscal Year Jul 25</i> Feb 26	YTD Budget	% of Budget
5209 · Branch Training	0.00	918.30	4,722.00	19.4%
<b>Total 5200 · Branches, Lib Asst III</b>	<b>8,166.69</b>	<b>62,748.78</b>	<b>96,201.00</b>	<b>65.2%</b>
<b>Total 5001 · District salaries</b>	<b>60,040.48</b>	<b>498,941.52</b>	<b>758,459.00</b>	<b>65.8%</b>
<b>5400 · Payroll Taxes &amp; Benefits</b>				
5401 · Group Insurance				
5401.1 · Health Insurance	12,228.00	97,675.04	147,348.00	66.3% <i>OK, Feb paid</i>
5401.3 · Group Insurance Liability	0.00	1,140.85	6,000.00	19.0%
5401.4 · Life Flight benefit	0.00	0.00	3,500.00	0.0%
<b>Total 5401 · Group Insurance</b>	<b>12,228.00</b>	<b>98,815.89</b>	<b>156,848.00</b>	<b>63.0%</b>
5403 · Life Insurance	0.00	676.54	1,040.00	65.1%
5404 · PERS Retirement	15,790.21	114,656.37	173,235.00	66.2% <i>OK, Feb posted</i>
5405 · Federal Employer Taxes	4,526.55	37,650.84	58,022.00	64.9%
5406 · State Employer Taxes	300.20	2,494.47	4,551.00	54.8%
5407 · Workmans Comp Ins	22.48	1,604.22	3,931.00	40.8%
<b>Total 5400 · Payroll Taxes &amp; Benefits</b>	<b>32,867.44</b>	<b>255,898.33</b>	<b>397,627.00</b>	<b>64.4%</b>
6560 · Payroll Expenses	0.00	0.00		
<b>Total 5000 · Personal Services</b>	<b>92,907.92</b>	<b>754,839.85</b>	<b>1,156,086.00</b>	<b>65.3% <i>OK in Total</i></b>
<b>6000 · Materials and Services</b>				
6100 · Books & Periodicals				
6110 · Adult Books	7,018.14	<i>Ingram</i> 36,693.00	40,000.00	91.7%
6120 · Children/Juv Books	3,230.28	<i>\$11,114.63</i> 10,420.51	14,000.00	74.4%
6121 · Teen/YA (young adult) Books	872.09	3,089.54	6,500.00	47.5%
6130 · Reference Books	0.00	105.00	5,000.00	2.1%
6134 · Digital Materials	3,456.45	<i>Midwest Tape</i> 54,024.69	30,000.00	180.1%
6140 · Periodicals	<del>837.83</del>	<i>Hoopla use</i> 12,400.99	14,000.00	88.6%
6150 · Audio	148.04	<i>\$935.22</i> 1,509.77	4,000.00	37.7%
6160 · Video/DVD	926.58	10,974.04	13,000.00	84.4%
6171 · Music	0.00	79.69	1,000.00	8.0%
6172 · Elder Care Kits - book expense	0.00	0.00	1,000.00	0.0%
6100 · Books & Periodicals - Other	0.00	0.00	0.00	0.0%
<b>Total 6100 · Books &amp; Periodicals</b>	<b>16,489.41</b>	<b>129,297.23</b>	<b>128,500.00</b>	<b>100.6%</b>
<b>6200 · Catalog Services</b>				
6201 · SAGE Network	0.00	16,626.00	21,500.00	77.3% <i>Annual</i>
6204 · Content Subscr(OCLC,LibraryElf)	0.00	0.00	2,500.00	0.0%
6200 · Catalog Services - Other	0.00	0.00	0.00	0.0%
<b>Total 6200 · Catalog Services</b>	<b>0.00</b>	<b>16,626.00</b>	<b>24,000.00</b>	<b>69.3% <i>OK</i></b>
<b>6300 · Facilities &amp; IT Maintenance</b>				

*Ch 2/10/26*

## Baker County Library District Profit & Loss Budget Performance February 2026

	Feb 26	<i>Fiscal Year Jul 25 - Feb 26</i>	YTD Budget	% of Budget
<b>6310 · Building &amp; Grounds Maintenance</b>				
6310.1 · Roof Repair Expense	0.00	0.00	0.00	0.0%
6310.2 · Soffit & Gutter Repair Expense	0.00	0.00	1,000.00	0.0%
6310.4 · Special Projects	0.00	0.00	0.00	0.0%
6311 · Branch building expenses	-248.67	2,719.26	12,000.00	22.7%
6312 · Snow Removal	0.00	1,805.00	2,000.00	90.3%
6310 · Building & Grounds Maintenance - Other	308.17	17,432.27	45,000.00	38.7%
<b>Total 6310 · Building &amp; Grounds Maintenance</b>	<b>59.50</b>	<b>21,956.53</b>	<b>60,000.00</b>	<b>36.6%</b>
<b>6320 · Janitorial Supplies</b>				
6321 · Janitorial Contract	2,200.00	15,400.00	25,000.00	61.6%
6322 · Janitorial Supplies	5.78	1,145.13	3,200.00	35.8%
<b>Total 6320 · Janitorial Supplies</b>	<b>2,205.78</b>	<b>16,545.13</b>	<b>28,200.00</b>	<b>58.7%</b>
<b>6340 · Equipment Maintenance/ Lease</b>	<b>118.44</b>	<b>4,208.75</b>	<b>3,000.00</b>	<b>140.3%</b>
<b>6345 · Computer Maintenance</b>				
6345.1 · Computer - Maintenance	706.01	5,030.40	9,000.00	55.9%
6345.2 · Software subscriptions	338.83	16,662.97	17,000.00	98.0%
6345.21 · Patron Hotspot Services	0.00	4,813.51	9,000.00	53.5%
6345.22 · Patron Tablet Services	0.00	1,476.32	0.00	0.0%
6345.3 · Comp Tech - Branch Travel	140.70	335.00	500.00	67.0%
6345.4 · Computer - Hardware	867.00	12,342.71	7,500.00	164.6%
6345.41 · Safety & Security Expense	0.00	14,506.14	0.00	0.0%
6345.71 · Lego-Robotics Club	0.00	0.00	0.00	0.0%
6345 · Computer Maintenance - Other	0.00	0.00	0.00	0.0%
<b>Total 6345 · Computer Maintenance</b>	<b>2,052.54</b>	<b>55,167.05</b>	<b>43,000.00</b>	<b>128.3%</b>
<b>Total 6300 · Facilities &amp; IT Maintenance</b>	<b>4,436.26</b>	<b>97,877.46</b>	<b>134,200.00</b>	<b>72.9%</b>
<b>6400 · Bookmobile &amp; Vehicle Operations</b>				
6410 · Bookmobile & Vehicle Fuel	339.77	1,700.97	5,000.00	34.0%
6420 · Bkmbi & Vehicle Maintenance	116.87	8,698.25	5,000.00	174.0%
<b>Total 6400 · Bookmobile &amp; Vehicle Operations</b>	<b>69.55</b>	<b>10,399.22</b>	<b>10,000.00</b>	<b>104.0%</b>
<b>6600 · Corporate Costs</b>				
<b>6610 · Insurance</b>				
6613 · SDIS Liability	30,017.00	30,017.00	28,500.00	105.3%
6614 · Flood Insurance	3,401.00	3,401.00	2,950.00	115.3%
<b>Total 6610 · Insurance</b>	<b>33,418.00</b>	<b>33,418.00</b>	<b>31,450.00</b>	<b>106.3%</b>
6620 · Travel, Training, Prof Developmnt	0.00	819.32	5,000.00	16.4%
6630 · Election	0.00	0.00	6,500.00	0.0%
6640 · Auditor	0.00	12,000.00	11,000.00	109.1%
6641 · Bookkeeping Supplies & Services	65.17	795.90	3,000.00	26.5%

*Black's  
\$339.77  
fuel*

*discount Grumpy's  
-47.32 \$1,490.77  
2 service calls*

*Special Districts  
Liability  
ins  
\$33,418*

*Sumpter Valley  
Museum  
\$63  
reimburse  
Post office  
50% renewal*

*VISA - IT  
purchased  
48-Port switch  
\$589  
2-Network  
cameras  
\$278*

*Ch 2/10/26*

## Baker County Library District Profit & Loss Budget Performance February 2026

	Feb 26	Fiscal Year Jul 25 - Feb 26	YTD Budget	% of Budget
6660 · Association Dues	0.00	Marketing 5,009.00	4,000.00	125.2%
6680 · Marketing/ Publication	250.33	Elkhorn Media 2,445.63	4,000.00	61.1%
6690 · Financial Mgmt Fees				
6690.1 · Checking Account Fees	0.00	\$225.00	311.68	
6690.2 · Pool 5291 Fees	0.00	check for	61.20	
6690.3 · PayPal Transaction Fees	0.00	radio ads	124.18	
6690 · Financial Mgmt Fees - Other	0.00	Hells Canyon	497.06	
<b>Total 6690 · Financial Mgmt Fees</b>	<b>0.00</b>	<b>Journal #87.40</b>	<b>1,500.00</b>	<b>33.1%</b>
6691 · Legal Administration	0.00	= \$50.40	500.00	70.0%
6692 · Professional services	0.00	Halfway lib	1,200.00	43.7%
6696 · Public Programs				
6696.2 · Library of Things	0.00	ads	1,000.00	0.0%
6696.3 · Adult Program expense	12.99	#37.00	1,000.00	74.3%
6696 · Public Programs - Other	500.23	subscription	1,500.00	120.4%
<b>Total 6696 · Public Programs</b>	<b>513.22</b>	<b>2,548.59</b>	<b>3,500.00</b>	<b>72.8%</b>
<b>Total 6600 · Corporate Costs</b>	<b>34,316.72</b>	<b>B.C. Rotary #8,408.34</b>	<b>71,650.00</b>	<b>81.5%</b>
6700 · Other Operating Expenses				
6720 · Branch Mileage	388.60	Flag Service 3,661.95	4,000.00	91.5%
6730 · Library Services Supplies	976.28	11,953.92	18,000.00	66.4%
6731 · Youth Programs				
6731.2 · Summer Reading (SRP)	347.71	2,109.39	5,000.00	42.2%
6731.3 · Storytime	0.00	2,362.79	3,000.00	78.8%
6731.4 · Other Youth Programs	419.96	629.97	750.00	84.0%
6731.42 · R2R Ready-To-Read program	0.00	0.00	1,000.00	0.0%
6731.5 · Teen Activities	94.60	582.31	500.00	116.5%
6731.6 · Makerspace Club	37.98	435.42	2,000.00	21.8%
6731.7 · Battle of the Books Program	0.00	0.00	1,500.00	0.0%
6731.8 · Bikes-for-Books Program	0.00	0.00	1,000.00	0.0%
6731 · Youth Programs - Other	0.00	0.00	0.00	0.0%
<b>Total 6731 · Youth Programs</b>	<b>900.25</b>	<b>6,119.88</b>	<b>14,750.00</b>	<b>41.5%</b>
6740 · Postage & Freight	177.37	838.56	1,500.00	55.9%
6750 · Utilities				
6751 · Garbage				
6751.1 · Baker-Baker Sanitary	0.00	1,265.73	2,000.00	63.3%
6751.2 · Haines-Baker Sanitary	0.00	128.00	250.00	51.2%
6751.3 · Halfway-LaRue Sanitary	0.00	210.00	350.00	60.0%
6751.4 · Richland-Eagle Cap Sanitation	0.00	0.00	250.00	0.0%
6751.5 · Huntington-Baker Sanitary	0.00	168.00	0.00	100.0%
6751 · Garbage - Other	0.00	0.00	0.00	0.0%
<b>Total 6751 · Garbage</b>	<b>0.00</b>	<b>1,771.73</b>	<b>2,850.00</b>	<b>62.2%</b>

*Handwritten notes:*

- Marketing:** 5,009.00 (YTD Budget 4,000.00, % of Budget 125.2%)
- Elkhorn Media:** 2,445.63 (YTD Budget 4,000.00, % of Budget 61.1%)
- Chicago Books:** \$140.93 (VISA)
- posters:** \$59.00
- Instaheds:** \$59.00
- marketing too:** \$50.40
- prof. profile:** \$50.40
- images for website:** \$50.40
- Hells Canyon Journal:** \$87.40
- Halfway lib ads:** \$37.00
- subscription:** \$37.00
- B.C. Rotary:** \$8,408.34
- Flag Service:** \$45.00
- Oregon Govt. Ethics Assn Dues:** \$1310.09 (prior year \$945.68 = 38% increase) (YTD Budget 1,500.00, % of Budget 0.0%, total \$336.41)

*Ch 2/10/26*

**Baker County Library District  
Profit & Loss Budget Performance  
February 2026**

	Feb 26	<i>Fiscal Year</i> Jul 25 - Feb 26	YTD Budget	% of Budget
<b>6752 · Heating Fuel</b>				
6752.1 · Baker-Cascade Natural Gas	0.00	4,132.83	14,000.00	29.5%
6752.2 · Haines-Ed Staub	0.00	1,008.25	2,000.00	50.4%
6752.3 · Halfway-Ed Staub	0.00	1,059.54	2,500.00	42.4%
6752.5 · Huntington (None, Electric)	0.00	0.00	0.00	0.0%
6752.6 · Sumpter-City of Sumpter(Shared)	0.00	482.33	1,800.00	26.8%
6752 · Heating Fuel - Other	0.00	0.00	0.00	0.0%
<b>Total 6752 · Heating Fuel</b>	<b>0.00</b>	<b>6,682.95</b>	<b>20,300.00</b>	<b>32.9%</b>
<b>6753 · Water/Sewer</b>				
6753.1 · Baker-City of Baker City	89.36	1,806.02	2,100.00	86.0%
6753.2 · Haines-City of Haines	0.00	637.00	1,100.00	57.9%
6753.3 · Halfway-City of Halfway	0.00	590.00	1,000.00	59.0%
6753.4 · Richland (NEOHA agreement)	0.00	240.43	600.00	40.1%
6753.5 · Huntington-City of Huntingtn	0.00	534.00	1,100.00	48.5%
6753 · Water/Sewer - Other	0.00	0.00	0.00	0.0%
<b>Total 6753 · Water/Sewer</b>	<b>89.36</b>	<b>3,807.45</b>	<b>5,900.00</b>	<b>64.5%</b>
<b>6754 · Electric</b>				
6754.1 · Baker - OTEC	0.00	9,197.32	15,000.00	61.3%
6754.2 · Haines - OTEC	0.00	746.97	2,500.00	29.9%
6754.3 · Halfway-Idaho Power	0.00	531.15	1,200.00	44.3%
6754.4 · Richland (NEOHA agreement)	0.00	1,205.88	4,000.00	30.1%
6754.5 · Huntington-Idaho Power	0.00	729.28	2,000.00	36.5%
6754.6 · Sumpter-City of Sumpter(Shared)	0.00	479.83	1,000.00	48.0%
6754 · Electric - Other	0.00	0.00	0.00	0.0%
<b>Total 6754 · Electric</b>	<b>0.00</b>	<b>12,890.43</b>	<b>25,700.00</b>	<b>50.2%</b>
<b>Total 6750 · Utilities</b>	<b>89.36</b>	<b>25,152.56</b>	<b>54,750.00</b>	<b>45.9%</b>
<b>6756 · Telecommunications</b>				
<b>6756.0 · Telephone</b>				
6756.1 · Baker - Ooma VoIP Svc	160.80	1,285.40	1,200.00	107.1%
6756.2 · Haines - Cascade/Reliance	66.03	537.35	850.00	63.2%
6756.3 · Halfway - Pine Telephone	49.16	413.78	500.00	82.8%
6756.4 · Richland - Eagle Telephone	55.55	303.16	550.00	55.1%
6756.5 · Huntington - CenturyTel	0.00	685.48	1,100.00	62.3%
6756.6 · Sumpter - CenturyLink/Qwest	40.82	341.08	500.00	68.2%
6756.8 · Cellular Service-Verizon	0.00	588.88	2,500.00	23.6%
6756.0 · Telephone - Other	0.00	0.00	0.00	0.0%
<b>Total 6756.0 · Telephone</b>	<b>372.36</b>	<b>4,155.13</b>	<b>7,200.00</b>	<b>57.7%</b>
<b>6757.0 · Internet</b>				
6757.1 · Baker - Inland Development	0.00	4,292.33	9,200.00	46.7%
6757.2 · Haines - Cascade/Reliance	80.00	624.00	1,000.00	62.4%

*CH 2/10/26*

## Baker County Library District Profit & Loss Budget Performance February 2026

	Feb 26	<i>Fiscal Year Jul 25 - Feb 26</i>	YTD Budget	% of Budget
6757.3 · Halfway - Pine Tel	100.53	777.92	1,150.00	67.6%
6757.4 · Richland - Pine Tel	45.26	362.08	550.00	65.8%
6757.5 · Huntington -US Cellular	0.00	834.03	1,300.00	64.2%
6757.6 · Sumpter - CenturyLink/Qwest	117.95	850.67	1,250.00	68.1%
6757.8 · Bookmobile - Verizon hot spot	0.00	244.86	500.00	49.0%
6757.0 · Internet - Other	0.00	0.00	0.00	0.0%
<b>Total 6757.0 · Internet</b>	<b>343.74</b>	<b>7,985.89</b>	<b>14,950.00</b>	<b>53.4%</b>
<b>Total 6756 · Telecommunications</b>	<b>716.10</b>	<b>12,141.02</b>	<b>22,150.00</b>	<b>54.8%</b>
<b>Total 6700 · Other Operating Expenses</b>	<b>3,247.96</b>	<b>59,867.89</b>	<b>115,150.00</b>	<b>52.0%</b>
<b>Total 6000 · Materials and Services</b>	<b>58,559.90</b>	<b>372,476.14</b>	<b>483,500.00</b>	<b>77.0%</b>
7000 · Capital Outlay	0.00	0.00	20,000.00	0.0%
7500 · Debt Service	0.00	0.00	0.00	0.0%
8000 · Transfers & Contingency				
8004 · Contingency				
8004.1 · Operating Contingency	0.00	0.00	15,559.00	0.0%
8004.2 · Reserve for future expenditure	0.00	0.00	655,000.00	0.0%
<b>Total 8004 · Contingency</b>	<b>0.00</b>	<b>0.00</b>	<b>670,559.00</b>	<b>0.0%</b>
8005 · Transfers				
8005.1 · Transfer-OF Technology Fund	0.00	5,000.00 +	5,000.00	100.0%
8005.2 · Transfer-OF Severence Fund	0.00	10,000.00 +	10,000.00	100.0%
8005.5 · Transfer-Capital Inv Fund	0.00	100,000.00 +	100,000.00	100.0%
<b>Total 8005 · Transfers</b>	<b>0.00</b>	<b>115,000.00</b>	<b>115,000.00</b>	<b>100.0%</b>
<b>Total 8000 · Transfers &amp; Contingency</b>	<b>0.00</b>	<b>115,000.00</b>	<b>785,559.00</b>	<b>14.6%</b>
<b>Total Expense</b>	<b>151,467.82</b>	<b>1,242,315.99</b>	<b>2,445,145.00</b>	<b>50.8%</b>
<b>Net Income</b>	<b>-123,937.18</b>	<b>1,127,773.89</b>	<b>0.00</b>	<b>100.0%</b>

*Transfers posted on 1/16/26*

*CR 2/10/26*

## Baker Co Library - Other Funds Profit & Loss Budget Overview July 2025 through February 2026

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4400.0 · OTHER USES Funds</b>				
<b>4415.0 · LITERACY Department</b>				
4415.1 · Beginning Cash Literacy	1,099.02	1,100.00	-0.98	99.9%
4415.9 · Interest Income Literacy	29.07	100.00	-70.93	29.1%
<b>Total 4415.0 · LITERACY Department</b>	<b>1,128.09</b>	<b>1,200.00</b>	<b>-71.91</b>	<b>94.0%</b>
<b>4420.0 · MEMORIAL Department</b>				
4420.1 · Beginning Cash Memorial	89,851.28	96,400.00	-6,548.72	93.2%
<b>4420.2 · Donations</b>				
4420.21 · Baker Contributions	700.00			
4420.39 · Other Cash Gifts	10,000.00	3,000.00	-3,000.00	0.0%
4420.2 · Donations - Other	0.00			
<b>Total 4420.2 · Donations</b>	<b>10,700.00</b>	<b>3,000.00</b>	<b>7,700.00</b>	<b>356.7%</b>
4420.5 · Grant Income	0.00	10,000.00	-10,000.00	0.0%
<b>4420.7 · Other Revenue</b>				
4420.71 · Amazon Book Sales	2,287.44	4,000.00	-1,712.56	57.2%
<b>Total 4420.7 · Other Revenue</b>	<b>2,287.44</b>	<b>4,000.00</b>	<b>-1,712.56</b>	<b>57.2%</b>
4429.9 · Interest Income Memorial	2,283.28	5,600.00	-3,316.72	40.8%
<b>Total 4420.0 · MEMORIAL Department</b>	<b>105,122.00</b>	<b>119,000.00</b>	<b>-13,878.00</b>	<b>88.3%</b>
<b>4430.0 · SEVERANCE Liability Dept</b>				
4430.1 · Beginning cash Severance Liab	125,544.29	130,000.00	-4,455.71	96.6%
4430.8 · Transfer from General Fund	10,000.00	10,000.00	0.00	100.0%
4430.9 · Interest Income Severance Liab	3,355.05	5,600.00	-2,244.95	59.9%
<b>Total 4430.0 · SEVERANCE Liability Dept</b>	<b>138,899.34</b>	<b>145,600.00</b>	<b>-6,700.66</b>	<b>95.4%</b>
<b>4524.0 · TECHNOLOGY Department</b>				
4524.1 · Beginning cash Technology	17,519.55	17,500.00	19.55	100.1%
4524.8 · Transfer from General Fund	5,000.00	5,000.00	0.00	100.0%
4524.9 · Interest income Technology	480.57	700.00	-219.43	68.7%
<b>Total 4524.0 · TECHNOLOGY Department</b>	<b>23,000.12</b>	<b>23,200.00</b>	<b>-199.88</b>	<b>99.1%</b>
<b>Total 4400.0 · OTHER USES Funds</b>	<b>268,149.55</b>	<b>289,000.00</b>	<b>-20,850.45</b>	<b>92.8%</b>
<b>4600 · CAPITAL INVESTMENT Fund</b>				
4600.1 · Beginning Cash Capital Invest	98,317.84	100,000.00	-1,682.16	98.3%
4600.5 · Capital Inv - Grant Income	0.00	5,000.00	-5,000.00	0.0%
4600.8 · Transfer from General Fund	100,000.00	100,000.00	0.00	100.0%
4600.9 · Interest Income Capital Invest	2,790.75	7,500.00	-4,709.25	37.2%

*Jan. Interest + 3,080*

*Jan. Pool Interest \$860.46 split*

*Carnegie Corp, library gifts for 250 years*

*1/28/26 book sales \$312.25*

*+ 302.98*

*1/10/26 budget transfers*

*+ 78.67  
860.46*

*1/10/26 budgeted transfer*

*+ 535.27*

*Ch 2/10/26*

BCLD - Other Funds, Page 2  
 July 2025 - Feb 2026

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
<b>Total 4600 · CAPITAL INVESTMENT Fund</b>	<u>201,108.59</u>	<u>212,500.00</u>	<u>-11,391.41</u>	<u>94.6%</u>
<b>Total Income</b>	469,258.14	501,500.00	-32,241.86	93.6%
<b>Expense</b>				
6000 · Other Uses Fund				
6200 · Literacy Department	0.00	2,000.00	-2,000.00	0.0%
6300 · Memorial Department				
6350 · General Memorial M&S	720.00			
6364.5 · Amazon Book Sales Expenses	<u>536.68</u>			
6380 · Grants Dept				
6380.40 · OCF Grant- Sumpter Branch	<u>500.00</u>			
<b>Total 6380 · Grants Dept</b>	<b>500.00</b>			
6399 · Transfer to General Fund	0.00	4,000.00	-4,000.00	0.0%
6300 · Memorial Department - Other	0.00	142,750.00	-142,750.00	0.0%
<b>Total 6300 · Memorial Department</b>	<b>1,756.68</b>	<b>146,750.00</b>	<b>-144,993.32</b>	<b>1.2%</b>
6400 · Technology Department	0.00	15,000.00	-15,000.00	0.0%
6430 · Severance Liability Dept	0.00	125,000.00	-125,000.00	0.0%
6900 · Misc. bank charges				
6900.2 · Bank Fees-Memorial Fund	84.00			
6900 · Misc. bank charges - Other	<u>0.00</u>	<u>250.00</u>	<u>-250.00</u>	<u>0.0%</u>
<b>Total 6900 · Misc. bank charges</b>	<b>84.00</b>	<b>250.00</b>	<b>-166.00</b>	<b>33.6%</b>
<b>Total 6000 · Other Uses Fund</b>	<b>1,840.68</b>	<b>289,000.00</b>	<b>-287,159.32</b>	<b>0.6%</b>
6600 · CAPITAL INVESTMENT Expense	0.00	212,500.00	-212,500.00	0.0%
<b>Total Expense</b>	<b>1,840.68</b>	<b>501,500.00</b>	<b>-499,659.32</b>	<b>0.4%</b>
<b>Net Income</b>	<b><u>467,417.46</u></b>	<b><u>0.00</u></b>	<b><u>467,417.46</u></b>	<b><u>100.0%</u></b>

ACH # 8036  
 Visa payment \$ 59.67  
 Amazon book sales  
 shipping expense

Ch 2/10/26

### Baker Co Library - Other Funds

## Balance Sheet

As of February 10, 2026

*Cash Report*

Feb 10, 26

#### ASSETS

##### Current Assets

##### Checking/Savings

1000 · US Bank Checking Memorial	+10,000 Carriage gift	14,563.87 +
1095 · LGIP #6243 Capital Invstmt Fund	+100,000	201,108.59 +

Total Checking/Savings 215,672.46

##### Other Current Assets

1090 · LGIP 5511 Other Uses Fund	<i>Budgeted Transfers done on 1/10/26</i>	
1120 · Memorial Dept		47,525.86
1121 · Memorial-Election Reserve		658.00
1122 · Memorial-Barger Bequest		40,421.16
1160 · Technology Dept	+5000	23,000.12 +
1170 · Literacy Dept		1,128.09
1180 · Severance Liability Dept	+10,000	138,899.34 +

Total 1090 · LGIP 5511 Other Uses Fund 251,632.57 +

Total Other Current Assets 251,632.57

Total Current Assets 467,305.03

TOTAL ASSETS 467,305.03

#### LIABILITIES & EQUITY

##### Equity

390 · Computer closing account	25,123.37
3920 · Fund Balance Memorial	86,492.77
3950 · Fund Balance Literacy	1,058.06
3970 · Fund Balance Technology Repl	16,107.30
3980 · Fund Balance Severance	109,798.71
3990 · Fund Bal- Capital Improvmt	93,639.34
3999 · Fund Cash Adj Account	-332,331.98
Net Income	467,417.46

Total Equity 467,305.03

TOTAL LIABILITIES & EQUITY 467,305.03

*Ch 2/10/2026*

## Baker Co Library - Sage Fund Profit & Loss Budget Performance February 2026

	Feb 26	<i>Fiscal Year</i> Jul 25 - Feb 26	YTD Budget	% of Budget	Annual Budget
<b>Income</b>					
4000 · Membership Dues	0.00	277,989.00	278,943.00	99.7%	278,943.00
4010 · Grant Revenue					
4011 · LSTA Grant #1 - Courier	34,450.00	68,900.00	80,000.00	86.1%	80,000.00
<b>Total 4010 · Grant Revenue</b>	<b>34,450.00</b>	<b>68,900.00</b>	<b>80,000.00</b>	<b>86.1%</b>	<b>80,000.00</b>
4200 · Interest Income	0.00	7,090.25	12,000.00	59.1%	12,000.00
4300 · Other Revenues	0.00	0.00	3,500.00	0.0%	3,500.00
4999 · Beginning Cash	0.00	275,757.86	265,000.00	104.1%	265,000.00
<b>Total Income</b>	<b>34,450.00</b>	<b>629,737.11</b>	<b>639,443.00</b>	<b>98.5%</b>	<b>639,443.00</b>
<b>Expense</b>					
5000 · Sage Personal Services					
5100 · Sage Staff Salaries & Wages					
5101 · System Administrator- ER	6,888.00	45,116.40	82,620.00	54.6%	82,620.00
5102 · Business Manager- CH	673.18	4,712.25	8,160.00	57.7%	8,160.00
<b>Total 5100 · Sage Staff Salaries &amp; Wages</b>	<b>7,561.18</b>	<b>49,828.65</b>	<b>90,780.00</b>	<b>54.9%</b>	<b>90,780.00</b>
5200 · Sage Payroll Taxes & Benefits					
5201 · Group Health Insurance	0.00	0.00	24,512.00	0.0%	24,512.00
5204 · PERS Retirement	0.00	12,304.28	26,000.00	47.3%	26,000.00
5205 · Fed SS Employer Taxes	578.43	3,811.88	6,796.00	56.1%	6,796.00
5206 · State Employer Taxes	37.81	249.11	650.00	38.3%	650.00
5207 · Workmans Comp	1.78	316.63	30.00	1,055.4%	30.00
5299 · Payroll Expenses	0.00	12.25	150.00	8.2%	150.00
<b>Total 5200 · Sage Payroll Taxes &amp; Benefits</b>	<b>618.02</b>	<b>16,694.15</b>	<b>58,138.00</b>	<b>28.7%</b>	<b>58,138.00</b>
<b>Total 5000 · Sage Personal Services</b>	<b>8,179.20</b>	<b>66,522.80</b>	<b>148,918.00</b>	<b>44.7%</b>	<b>148,918.00</b>
6000 · Materials & Services					
6110 · Administrative Services (BCLD)	0.00	0.00	2,600.00	0.0%	2,600.00
6130 · Courier Services & Supplies					
6131 · LSTA Courier Grant	0.00	70,000.00	70,000.00	100.0%	70,000.00
6132 · Sage Courier Expense	1,905.54	8,553.03	50,000.00	17.1%	50,000.00
<b>Total 6130 · Courier Services &amp; Supplies</b>	<b>1,905.54</b>	<b>78,553.03</b>	<b>120,000.00</b>	<b>65.5%</b>	<b>120,000.00</b>
6140 · Dues & Subscriptions	0.00	1,975.00	5,000.00	39.5%	5,000.00
6180 · Postage & Freight	0.00	0.00	60.00	0.0%	60.00
6190 · Printing	0.00	0.00	25.00	0.0%	25.00
6200 · Supplies, Office	0.00	12.60	500.00	2.5%	500.00

*2/09/26*  
*Oregon State*  
*Library - balance*  
*of courier grant*

*4 small*  
*Courier*  
*Checks*

*01/30/26*  
*Courier*

*Ch 2/9/26*

## Baker Co Library - Sage Fund Profit & Loss Budget Performance February 2026

	Feb 26	Fiscal Year Jul 25 - Feb 26	YTD Budget	% of Budget	Annual Budget
<b>6210 · Tech Contracted Services</b>					
6210.1 · System Support Contract	✓ 6,675.03	46,399.59	81,090.00	57.2%	81,090.00
6210.3 · Technical services	0.00	2,367.80	13,500.00	17.5%	13,500.00
6210.4 · Website	0.00	0.00	3,000.00	0.0%	3,000.00
<b>Total 6210 · Tech Contracted Services</b>	<b>6,675.03</b>	<b>48,767.39</b>	<b>97,590.00</b>	<b>50.0%</b>	<b>97,590.00</b>
<b>6220 · Technology</b>					
6220.1 · Tech Support & Subscriptions	0.00	11,807.16			
6220.2 · Development	0.00	1,520.96			
6220.3 · Patron Notification System	0.00	4,175.00			
6220 · Technology - Other	0.00	0.00	10,000.00	0.0%	10,000.00
<b>Total 6220 · Technology</b>	<b>0.00</b>	<b>17,503.12</b>	<b>10,000.00</b>	<b>175.0%</b>	<b>10,000.00</b>
6240 · Telecommunications	0.00	159.90	250.00	64.0%	250.00
6250 · Training & Prof Development	0.00	0.00	500.00	0.0%	500.00
6260 · Travel	0.00	0.00	2,000.00	0.0%	2,000.00
<b>Total 6000 · Materials &amp; Services</b>	<b>8,580.57</b>	<b>146,971.04</b>	<b>238,525.00</b>	<b>61.6%</b>	<b>238,525.00</b>
7000 · Capital Outlay	0.00	0.00	15,000.00	0.0%	15,000.00
8000 · Contingency	0.00	0.00	30,000.00	0.0%	30,000.00
<b>Total Expense</b>	<b>16,759.77</b>	<b>213,493.84</b>	<b>432,443.00</b>	<b>49.4%</b>	<b>432,443.00</b>
<b>Net Income</b>	<b>17,690.23</b>	<b>416,243.27</b>	<b>207,000.00</b>	<b>201.1%</b>	<b>207,000.00</b>

*Sage Tech Contract*

*1/30/26 CK # 2627  
Backstage Library \$ 541.50  
Record maint*

*Ch 2/9/26*

Baker Co Library - Sage Fund

Balance Sheet

As of February 10, 2026

Cash Report

Feb 10, 26

ASSETS

Current Assets

Checking/Savings

1000 · US Bank Checking

1005 · LGIP Pool Account #6500

Total Checking/Savings

Accounts Receivable

1300 · Accounts Receivable

Total Accounts Receivable

Total Current Assets

TOTAL ASSETS

To move funds to pool  
<30,000>

+ 30,000

40,480.44

350,776.23

391,256.67

Total Cash

8,173.00

8,173.00

399,429.67

399,429.67

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2100 · Payroll Liabilities

2115 · State Form OQ liability

2116 · STT Statewide Transit Tax

2117 · State Paid Family Leave tax

2190 · PERS deferred comp

Total 2100 · Payroll Liabilities

Total Other Current Liabilities

Total Current Liabilities

Total Liabilities

Equity

3000 · Opening Balance Equity

3001 · Cash Adjustment Account

32000 · Owners Equity

Net Income

Total Equity

TOTAL LIABILITIES & EQUITY

21.70

29.41

147.77

40.39

239.27

239.27

239.27

239.27

103,619.37

-275,757.86

155,095.62

416,243.27

399,190.40

399,429.67

Ch 2/9/2026