

**Baker County Library District
Profit & Loss Budget Performance
October 2025**

	Oct 25	Bu...	% of ...	Jul - Oct 25	YTD Budget	% of Budget	Annual Budget
Income							
4000 · Current Year Tax Levy							
4001 · Current Tax Levy	0.00	0.00	0.0%	0.00	1,037,312.00	0.0%	1,037,312.00
4006 · Local Option Levy	0.00	0.00	0.0%	0.00	462,848.00	0.0%	462,848.00
Total 4000 · Current Year Tax Levy	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.00</u>	<u>1,500,160.00</u>	<u>0.0%</u>	<u>1,500,160.00</u>
4005 · Prior Year Taxes							
4011 · Levy 1st year prior	0.00			5,434.23			
4012 · Levy 2nd year prior	0.00			1,276.28			
4013 · Levy 3rd year prior	0.00			1,096.74			
4014 · Levy 4th year prior	0.00			3,277.43			
4015 · Levy 5th year prior	0.00			173.35			
4016 · Levy 6th year prior	0.00			129.39			
4017 · Levy 7+ prior years	0.00			485.77			
4005 · Prior Year Taxes - Other	0.00	0.00	0.0%	0.00	65,000.00	0.0%	65,000.00
Total 4005 · Prior Year Taxes	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>11,873.19</u>	<u>65,000.00</u>	<u>18.3%</u>	<u>65,000.00</u>
4020 · Other Taxes/Bond Priors-LandSale	0.00	0.00	0.0%	0.00	1,500.00	0.0%	1,500.00
4060 · State Ready-2-Read Grant	0.00	0.00	0.0%	0.00	9,000.00	0.0%	9,000.00
4066 · Grant Revenue	0.00	0.00	0.0%	0.00	500.00	0.0%	500.00
4100 · Fines and Fees							
4101 · Fines	5.85			1,559.28			
4102 · Copies	18.80			1,104.25			
4103 · Fax	33.00			117.50			
4104 · Lost/damaged item reimb	-15.00			709.03			
4105 · Library card replacement	0.00			31.00			
4106 · Non-resident card fees	2.00			34.00			
4110 · Misc and weekly over/short	0.95			23.00			
4100 · Fines and Fees - Other	0.00	0.00	0.0%	89.35	12,000.00	0.7%	12,000.00
Total 4100 · Fines and Fees	<u>45.60</u>	<u>0.00</u>	<u>100.0%</u>	<u>3,667.41</u>	<u>12,000.00</u>	<u>30.6%</u>	<u>12,000.00</u>
4200 · Interest Income	0.00	0.00	0.0%	7,355.46	45,000.00	16.3%	45,000.00
4300 · Other Revenues							
4302 · Donations	0.00	0.00	0.0%	81.34	500.00	16.3%	500.00
4303 · Program Support	0.00	0.00	0.0%	0.00	250.00	0.0%	250.00
4307 · E-Rate Refunds	0.00	0.00	0.0%	0.00	16,500.00	0.0%	16,500.00
4308 · Rebate Refunds	0.00	0.00	0.0%	0.00	2,000.00	0.0%	2,000.00
4309 · Friends Bookshop Sales	0.00			82.80			
4310 · Summer BookSale visa sales	0.00			0.00			
4320 · Other Revenues - Miscellaneous	0.00	0.00	0.0%	375.90	12,000.00	3.1%	12,000.00
Total 4300 · Other Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>540.04</u>	<u>31,250.00</u>	<u>1.7%</u>	<u>31,250.00</u>
4330 · Sage Fiscal Agency Fee	0.00	0.00	0.0%	0.00	2,235.00	0.0%	2,235.00
4500 · Transfer Income	0.00	0.00	0.0%	0.00	3,500.00	0.0%	3,500.00

*Property taxes
None rec'd in
Oct-to-date*

OK 0.00

CR 10/13/2025

Baker County Library District Profit & Loss Budget Performance October 2025

	Oct 25	Bu...	% of ...	Jul - Oct 25	YTD Budget	% of Budget	Annual Budget
4800 · Other Financing Sources	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
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	0.0%	0.00	775,000.00	0.0%	775,000.00
Total 4999 · Beginning Cash	0.00	0.00	0.0%	838,754.56	775,000.00	108.2%	775,000.00
Total Income	45.60	0.00	100.0%	862,190.66	2,445,145.00	35.3%	2,445,145.00
Gross Profit	45.60	0.00	100.0%	862,190.66	2,445,145.00	35.3%	2,445,145.00
Expense							
5000 · Personal Services							
5001 · District salaries							
5100 · Baker Branch							
5102 · Admin, Library Director	7,813.25	0.00	100.0%	31,156.55	93,759.00	33.2%	93,759.00
5105 · Admin, Business Manager	3,769.83	0.00	100.0%	14,987.12	45,235.00	33.1%	45,235.00
5129 · Lib Assoc II, TechSvc/ Serials	3,215.68	0.00	100.0%	12,783.68	38,581.00	33.1%	38,581.00
5131 · Admin I, Community Svcs	4,417.22	0.00	100.0%	17,370.01	52,748.00	32.9%	52,748.00
5132 · Lib Tech I, TechSvc/Catalog Asst	2,784.23	0.00	100.0%	10,671.01	31,741.00	33.6%	31,741.00
5133 · Lib Tech I, TechSvc/ Media	3,356.32	0.00	100.0%	13,195.44	39,677.00	33.3%	39,677.00
5134 · Admin I, Tech/Catalog Specialst	4,884.53	0.00	100.0%	19,418.52	58,609.00	33.1%	58,609.00
5135 · Librarian I, Circ/Office Mgr	4,218.93	0.00	100.0%	16,773.45	50,635.00	33.1%	50,635.00
5136 · Library Asst, Public Svc/Desk	1,946.49	0.00	100.0%	7,220.10	9,447.00	76.4%	9,447.00
5137 · Library Tech II, Youth Services	3,645.20	0.00	100.0%	14,492.40	43,749.00	33.1%	43,749.00
5138 · Library Tech I, TechSvc/Acqstn	1,548.14	0.00	100.0%	6,349.97	17,945.00	35.4%	17,945.00
5139 · Library Asst, Pages/Shelving	3,158.96	0.00	100.0%	15,079.98	42,261.00	35.7%	42,261.00
5150 · Lib Asst III Bookmobile	1,035.12	0.00	100.0%	3,863.14	18,417.00	21.0%	18,417.00
5152 · Admin, IT Systems Manager	4,694.09	0.00	100.0%	17,693.40	59,850.00	29.6%	59,850.00
5174 · Lib Tech I, Facilities Specialist	3,471.87	0.00	100.0%	13,802.55	41,659.00	33.1%	41,659.00
5194 · Vacation Subs & Special Projects	704.62	0.00	100.0%	2,705.72	15,112.00	17.9%	15,112.00
5195 · Staff Training	0.00	0.00	0.0%	1,689.27	2,833.00	59.6%	2,833.00
Total 5100 · Baker Branch	54,664.48	0.00	100.0%	219,252.31	662,258.00	33.1%	662,258.00
5200 · Branches, Lib Asst III							
5202 · Haines	1,136.02	0.00	100.0%	5,302.82	17,811.00	29.8%	17,811.00
5203 · Halfway	1,291.42	0.00	100.0%	5,412.89	18,417.00	29.4%	18,417.00
5204 · Richland	1,609.67	0.00	100.0%	6,606.98	18,417.00	35.9%	18,417.00
5205 · Huntington	1,904.61	0.00	100.0%	7,705.66	18,417.00	41.8%	18,417.00
5206 · Sumpter	1,358.78	0.00	100.0%	5,902.54	18,417.00	32.0%	18,417.00
5209 · Branch Training	0.00	0.00	0.0%	918.30	4,722.00	19.4%	4,722.00
Total 5200 · Branches, Lib Asst III	7,300.50	0.00	100.0%	31,849.19	96,201.00	33.1%	96,201.00

10/01 Payroll

OK

Baker County Library District
Profit & Loss Budget Performance
October 2025

Table with columns: Description, Oct 25, Bu..., % of ..., Jul - Oct 25, YTD Budget, % of Budget, Annual Budget. Rows include District salaries, Payroll Taxes & Benefits, Personal Services, Materials and Services, Catalog Services, and Facilities & IT Maintenance. Includes handwritten notes like 'Special Dist', '10/14/25 check', and '4 1/2 months = 33.3%'.

Baker County Library District Profit & Loss Budget Performance

October 2025

	Oct 25	Bu...	% of ...	Jul - Oct 25	YTD Budget	% of Budget	Annual Budget
6310.4 · Special Projects	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6311 · Branch building expenses	754.27	0.00	100.0%	1,026.08	12,000.00	8.6%	12,000.00
6312 · Snow Removal	0.00	0.00	0.0%	0.00	2,000.00	0.0%	2,000.00
6310 · Building & Grounds Maintenance - Other	7,036.88	0.00	100.0%	17,720.71	45,000.00	39.4%	45,000.00
Total 6310 · Building & Grounds Maintenance	7,791.15	0.00	100.0%	18,746.79	60,000.00	31.2%	60,000.00
6320 · Janitorial Supplies							
6321 · Janitorial Contract	2,200.00	0.00	100.0%	6,600.00	25,000.00	26.4%	25,000.00
6322 · Janitorial Supplies	59.95	0.00	100.0%	372.26	3,200.00	11.6%	3,200.00
Total 6320 · Janitorial Supplies	2,259.95	0.00	100.0%	6,972.26	28,200.00	24.7%	28,200.00
6340 · Equipment Maintenance/ Lease	118.44	0.00	100.0%	1,165.37	3,000.00	38.8%	3,000.00
6345 · Computer Maintenance							
6345.1 · Computer - Maintenance	4,818.35	0.00	100.0%	5,456.10	9,000.00	60.6%	9,000.00
6345.2 · Software subscriptions	677.83	0.00	100.0%	10,767.42	17,000.00	63.3%	17,000.00
6345.21 · Patron Hotspot Services	0.00	0.00	0.0%	2,416.94	9,000.00	26.9%	9,000.00
6345.22 · Patron Tablet Services	0.00	0.00	0.0%	659.10	0.00	0.0%	0.00
6345.3 · Comp Tech - Branch Travel	0.00	0.00	0.0%	0.00	500.00	0.0%	500.00
6345.4 · Computer - Hardware	0.00	0.00	0.0%	5,151.34	7,500.00	68.7%	7,500.00
6345.71 · Lego-Robotics Club	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6345 · Computer Maintenance - Other	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
Total 6345 · Computer Maintenance	2,496.18	0.00	100.0%	24,450.90	43,000.00	56.9%	43,000.00
Total 6300 · Facilities & IT Maintenance	12,665.72	0.00	100.0%	51,335.32	134,200.00	38.3%	134,200.00
6400 · Bookmobile & Vehicle Operations							
6410 · Bookmobile & Vehicle Fuel	58.86	0.00	100.0%	961.36	5,000.00	19.2%	5,000.00
6420 · Bkmbi & Vehicle Maintenance	1,116.94	0.00	100.0%	4,462.70	5,000.00	89.3%	5,000.00
Total 6400 · Bookmobile & Vehicle Operations	1,175.80	0.00	100.0%	5,424.06	10,000.00	54.2%	10,000.00
6600 · Corporate Costs							
6610 · Insurance							
6613 · SDIS Liability	0.00	0.00	0.0%	0.00	28,500.00	0.0%	28,500.00
6614 · Flood Insurance	0.00	0.00	0.0%	0.00	2,950.00	0.0%	2,950.00
Total 6610 · Insurance	0.00	0.00	0.0%	0.00	31,450.00	0.0%	31,450.00
6620 · Travel, Training, Prof Developmnt	0.00	0.00	0.0%	735.74	5,000.00	14.7%	5,000.00
6630 · Election	0.00	0.00	0.0%	0.00	6,500.00	0.0%	6,500.00
6640 · Auditor	0.00	0.00	0.0%	0.00	11,000.00	0.0%	11,000.00
6641 · Bookkeeping Supplies & Services	0.00	0.00	0.0%	638.96	3,000.00	21.3%	3,000.00
6660 · Association Dues	0.00	0.00	0.0%	1,774.00	4,000.00	44.4%	4,000.00
6680 · Marketing/ Publication	0.00	0.00	0.0%	323.85	4,000.00	8.1%	4,000.00
6690 · Financial Mgmt Fees							
6690.1 · Checking Account Fees	0.00			152.85			

* on Visa - Stan's Heating
 #552.50, Hu Library
 on Visa Ubiquiti Store
 #1560.00
 10 security cameras for Baker

10/01/25 check monthly contract

on Visa Ubiquiti Store bldg security cameras
 #915.40 other branches
 #344.40 hoses

on Visa
 \$1116.94
 Low Bros.
 2 new tires

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	<u>Oct 25</u>	<u>Bu...</u>	<u>% of ...</u>	<u>Jul - Oct 25</u>	<u>YTD Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
6690.2 · Pool 5291 Fees	0.00			40.25			
6690.3 · PayPal Transaction Fees	0.00			62.56			
6690 · Financial Mgmt Fees - Other	0.00	0.00	0.0%	0.00	1,500.00	0.0%	1,500.00
Total 6690 · Financial Mgmt Fees	0.00	0.00	0.0%	255.66	1,500.00	17.0%	1,500.00
6691 · Legal Administration	0.00	0.00	0.0%	0.00	500.00	0.0%	500.00
6692 · Professional services	50.00	0.00	100.0%	190.00	1,200.00	15.8%	1,200.00
6696 · Public Programs							
6696.2 · Library of Things	0.00	0.00	0.0%	0.00	1,000.00	0.0%	1,000.00
6696.3 · Adult Program expense	0.00	0.00	0.0%	729.67	1,000.00	73.0%	1,000.00
6696 · Public Programs - Other	910.03	0.00	100.0%	1,203.73	1,500.00	80.2%	1,500.00
Total 6696 · Public Programs	910.03	0.00	100.0%	1,933.40	3,500.00	55.2%	3,500.00
Total 6600 · Corporate Costs	960.03	0.00	100.0%	5,851.61	71,650.00	8.2%	71,650.00
6700 · Other Operating Expenses							
6720 · Branch Mileage	436.65	0.00	100.0%	1,941.04	4,000.00	48.5%	4,000.00
6730 · Library Services Supplies	359.70	0.00	100.0%	3,401.87	18,000.00	18.9%	18,000.00
6731 · Youth Programs							
6731.2 · Summer Reading (SRP)	0.00	0.00	0.0%	690.71	5,000.00	13.8%	5,000.00
6731.3 · Storytime	53.61	0.00	100.0%	656.37	3,000.00	21.9%	3,000.00
6731.4 · Other Youth Programs	0.00	0.00	0.0%	13.99	750.00	1.9%	750.00
6731.42 · R2R Ready-To-Read program	0.00	0.00	0.0%	0.00	1,000.00	0.0%	1,000.00
6731.5 · Teen Activities	99.62	0.00	100.0%	198.66	500.00	39.7%	500.00
6731.6 · Makerspace Club	73.76	0.00	100.0%	198.99	2,000.00	9.9%	2,000.00
6731.7 · Battle of the Books Program	0.00	0.00	0.0%	0.00	1,500.00	0.0%	1,500.00
6731.8 · Bikes-for-Books Program	0.00	0.00	0.0%	0.00	1,000.00	0.0%	1,000.00
6731 · Youth Programs - Other	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
Total 6731 · Youth Programs	226.99	0.00	100.0%	1,758.72	14,750.00	11.9%	14,750.00
6740 · Postage & Freight	-104.01	0.00	100.0%	170.78	1,500.00	11.4%	1,500.00
6750 · Utilities							
6751 · Garbage							
6751.1 · Baker-Baker Sanitary	163.99	0.00	100.0%	511.97	2,000.00	25.6%	2,000.00
6751.2 · Haines-Baker Sanitary	0.00	0.00	0.0%	64.00	250.00	25.6%	250.00
6751.3 · Halfway-LaRue Sanitary	0.00	0.00	0.0%	90.00	350.00	25.7%	350.00
6751.4 · Richland-Eagle Cap Sanitation	0.00	0.00	0.0%	0.00	250.00	0.0%	250.00
6751.5 · Huntington-Baker Sanitary	0.00	0.00	0.0%	84.00	0.00	100.0%	0.00
6751 · Garbage - Other	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
Total 6751 · Garbage	163.99	0.00	100.0%	749.97	2,850.00	26.3%	2,850.00
6752 · Heating Fuel							
6752.1 · Baker-Cascade Natural Gas	0.00	0.00	0.0%	34.68	14,000.00	0.2%	14,000.00
6752.2 · Haines-Ed Staub	0.00	0.00	0.0%	250.01	2,000.00	12.5%	2,000.00
6752.3 · Halfway-Ed Staub	0.00	0.00	0.0%	0.00	2,500.00	0.0%	2,500.00

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	Oct 25	Bu...	% of ...	Jul - Oct 25	YTD Budget	% of Budget	Annual Budget
6752.5 · Huntington (None, Electric)	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6752.6 · Sumpter-City of Sumpter(Shared)	0.00	0.00	0.0%	0.00	1,800.00	0.0%	1,800.00
6752 · Heating Fuel - Other	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
Total 6752 · Heating Fuel	0.00	0.00	0.0%	284.69	20,300.00	1.4%	20,300.00
6753 · Water/Sewer							
6753.1 · Baker-City of Baker City	0.00	0.00	0.0%	538.06	2,100.00	25.6%	2,100.00
6753.2 · Haines-City of Haines	0.00	0.00	0.0%	273.00	1,100.00	24.8%	1,100.00
6753.3 · Halfway-City of Halfway	0.00	0.00	0.0%	246.00	1,000.00	24.6%	1,000.00
6753.4 · Richland (NEOHA agreement)	0.00	0.00	0.0%	108.93	600.00	18.2%	600.00
6753.5 · Huntington-City of Huntingtn	89.00	0.00	100.0%	267.00	1,100.00	24.3%	1,100.00
6753 · Water/Sewer - Other	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
Total 6753 · Water/Sewer	89.00	0.00	100.0%	1,432.99	5,900.00	24.3%	5,900.00
6754 · Electric							
6754.1 · Baker - OTEC	0.00	0.00	0.0%	3,864.00	15,000.00	25.8%	15,000.00
6754.2 · Haines - OTEC	0.00	0.00	0.0%	335.03	2,500.00	13.4%	2,500.00
6754.3 · Halfway-Idaho Power	0.00	0.00	0.0%	305.47	1,200.00	25.5%	1,200.00
6754.4 · Richland (NEOHA agreement)	0.00	0.00	0.0%	353.98	4,000.00	8.8%	4,000.00
6754.5 · Huntington-Idaho Power	0.00	0.00	0.0%	263.87	2,000.00	13.2%	2,000.00
6754.6 · Sumpter-City of Sumpter(Shared)	0.00	0.00	0.0%	0.00	1,000.00	0.0%	1,000.00
6754 · Electric - Other	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
Total 6754 · Electric	0.00	0.00	0.0%	5,122.35	25,700.00	19.9%	25,700.00
Total 6750 · Utilities	252.99	0.00	100.0%	7,590.00	54,750.00	13.9%	54,750.00
6756 · Telecommunications							
6756.0 · Telephone							
6756.1 · Baker - Ooma VoIP Svc	160.58	0.00	100.0%	642.32	1,200.00	53.5%	1,200.00
6756.2 · Haines - Cascade/Reliance	65.50	0.00	100.0%	262.37	850.00	30.9%	850.00
6756.3 · Halfway - Pine Telephone	70.67	0.00	100.0%	214.32	500.00	42.9%	500.00
6756.4 · Richland - Eagle Telephone	35.66	0.00	100.0%	117.17	550.00	21.3%	550.00
6756.5 · Huntington - CenturyTel	0.00	0.00	0.0%	295.63	1,100.00	26.9%	1,100.00
6756.6 · Sumpter - CenturyLink/Qwest	40.52	0.00	100.0%	168.39	500.00	33.7%	500.00
6756.8 · Cellular Service-Verizon	0.00	0.00	0.0%	283.17	2,500.00	11.3%	2,500.00
6756.0 · Telephone - Other	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
Total 6756.0 · Telephone	372.93	0.00	100.0%	1,983.37	7,200.00	27.5%	7,200.00
6757.0 · Internet							
6757.1 · Baker - Inland Development	610.00	0.00	100.0%	2,440.00	9,200.00	26.5%	9,200.00
6757.2 · Haines - Cascade/Reliance	80.00	0.00	100.0%	304.00	1,000.00	30.4%	1,000.00
6757.3 · Halfway - Pine Tel	99.95	0.00	100.0%	375.80	1,150.00	32.7%	1,150.00
6757.4 · Richland - Pine Tel	45.26	0.00	100.0%	181.04	550.00	32.9%	550.00
6757.5 · Huntington - US Cellular	317.58	0.00	100.0%	427.16	1,300.00	32.9%	1,300.00
6757.6 · Sumpter - CenturyLink/Qwest	100.95	0.00	100.0%	403.80	1,250.00	32.3%	1,250.00
6757.8 · Bookmobile - Verizon hot spot	0.00	0.00	0.0%	122.43	500.00	24.5%	500.00

Attempted to pay these 2 vendors online - bank reflected sends as checks wrote checks

Rally/Pine Tel \$204.48 Reliance \$145.50

US Cellular Paid on

billing dispute paid amt due for Aug/sep.

3:16 PM

10/13/25

Accrual Basis

**Baker County Library District
Profit & Loss Budget Performance
October 2025**

	<u>Oct 25</u>	<u>Bu...</u>	<u>% of ...</u>	<u>Jul - Oct 25</u>	<u>YTD Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
6757.0 · Internet - Other	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
Total 6757.0 · Internet	1,253.74	0.00	100.0%	4,254.23	14,950.00	28.5%	14,950.00
Total 6756 · Telecommunications	1,626.67	0.00	100.0%	6,237.60	22,150.00	28.2%	22,150.00
Total 6700 · Other Operating Expenses	2,798.99	0.00	100.0%	21,100.01	115,150.00	18.3%	115,150.00
Total 6000 · Materials and Services	50,122.39	0.00	100.0%	166,787.36	483,500.00	34.5%	483,500.00
7000 · Capital Outlay	0.00	0.00	0.0%	0.00	20,000.00	0.0%	20,000.00
7500 · Debt Service	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
8000 · Transfers & Contingency							
8004 · Contingency							
8004.1 · Operating Contingency	0.00	0.00	0.0%	0.00	15,559.00	0.0%	15,559.00
8004.2 · Reserve for future expenditure	0.00	0.00	0.0%	0.00	655,000.00	0.0%	655,000.00
Total 8004 · Contingency	0.00	0.00	0.0%	0.00	670,559.00	0.0%	670,559.00
8005 · Transfers							
8005.1 · Transfer-OF Technology Fund	0.00	0.00	0.0%	0.00	5,000.00	0.0%	5,000.00
8005.2 · Transfer-OF Severence Fund	0.00	0.00	0.0%	0.00	10,000.00	0.0%	10,000.00
8005.5 · Transfer-Capital Inv Fund	0.00	0.00	0.0%	0.00	100,000.00	0.0%	100,000.00
Total 8005 · Transfers	0.00	0.00	0.0%	0.00	115,000.00	0.0%	115,000.00
Total 8000 · Transfers & Contingency	0.00	0.00	0.0%	0.00	785,559.00	0.0%	785,559.00
Total Expense	145,192.24	0.00	100.0%	549,082.25	2,445,145.00	22.5%	2,445,145.00
Net Income	-145,146.64	0.00	100.0%	313,108.41	0.00	100.0%	0.00

10:24 AM

10/13/25

Accrual Basis

Baker Co Library - Other Funds Profit & Loss Budget Overview July through October 2025

	Jul - Oct 25	Budget	\$ Over Budget	% of Budget
Income				
4400.0 · OTHER USES Funds				
4415.0 · LITERACY Department				
4415.1 · Beginning Cash Literacy	1,099.02	1,100.00	-0.98	99.9%
4415.9 · Interest Income Literacy	12.79 ✗	100.00	-87.21	12.8%
Total 4415.0 · LITERACY Department	1,111.81	1,200.00	-88.19	92.7%
4420.0 · MEMORIAL Department				
4420.1 · Beginning Cash Memorial	89,851.28	96,400.00	-6,548.72	93.2%
4420.2 · Donations				
4420.21 · Baker Contributions	300.00			
4420.2 · Donations - Other	0.00	3,000.00	-3,000.00	0.0%
Total 4420.2 · Donations	300.00	3,000.00	-2,700.00	10.0%
4420.5 · Grant Income	0.00	10,000.00	-10,000.00	0.0%
4420.7 · Other Revenue				
4420.71 · Amazon Book Sales	948.03	4,000.00	-3,051.97	23.7%
Total 4420.7 · Other Revenue	948.03	4,000.00	-3,051.97	23.7%
4429.9 · Interest Income Memorial	1,004.69 ✗	5,600.00	-4,595.31	17.9%
Total 4420.0 · MEMORIAL Department	92,104.00	119,000.00	-26,896.00	77.4%
4430.0 · SEVERANCE Liability Dept				
4430.1 · Beginning cash Severance Liab	125,544.29	130,000.00	-4,455.71	96.6%
4430.8 · Transfer from General Fund	0.00	10,000.00	-10,000.00	0.0%
4430.9 · Interest Income Severance Liab	1,461.20 ✗	5,600.00	-4,138.80	26.1%
Total 4430.0 · SEVERANCE Liability Dept	127,005.49	145,600.00	-18,594.51	87.2%
4524.0 · TECHNOLOGY Department				
4524.1 · Beginning cash Technology	17,519.55	17,500.00	19.55	100.1%
4524.8 · Transfer from General Fund	0.00	5,000.00	-5,000.00	0.0%
4524.9 · Interest income Technology	203.91 ✗	700.00	-496.09	29.1%
Total 4524.0 · TECHNOLOGY Department	17,723.46	23,200.00	-5,476.54	76.4%
Total 4400.0 · OTHER USES Funds	237,944.76	289,000.00	-51,055.24	82.3%
Total Income	237,944.76	289,000.00	-51,055.24	82.3%
Expense				
6000 · Other Uses Fund				
6200 · Literacy Department	0.00	2,000.00	-2,000.00	0.0%
6300 · Memorial Department				

*Other Funds
Pool Interest
\$ 878.13
divided among
4 depts.*

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10:24 AM
 10/13/25
 Accrual Basis

Baker Co Library - Other Funds Profit & Loss Budget Overview July through October 2025

	Jul - Oct 25	Budget	\$ Over Budget	% of Budget
6350 · General Memorial M&S	720.00			
6364.5 · Amazon Book Sales Expenses	182.26			
6380 · Grants Dept				
6380.40 · OCF Grant- Sumpter Branch	500.00			
Total 6380 · Grants Dept	500.00			
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%
Total 6300 · Memorial Department	1,402.26	146,750.00	-145,347.74	1.0%
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	36.00			
6900 · Misc. bank charges - Other	0.00	250.00	-250.00	0.0%
Total 6900 · Misc. bank charges	36.00	250.00	-214.00	14.4%
Total 6000 · Other Uses Fund	1,438.26	289,000.00	-287,561.74	0.5%
Total Expense	1,438.26	289,000.00	-287,561.74	0.5%
Net Income	236,506.50	0.00	236,506.50	100.0%

*Online payment
 VISA 10/15/25
 \$126.31
 Amazon shipping*

ck 10/13/25

Baker County Library District
 Reconciliation of LGIP #5511
 Fiscal Year July 1, 2025 through June 30, 2026

Description/Notes	GL #	1090	1120	1160	1170	1180
	Date	Combined Total	Memorial Dept	Technology Dept	Literacy Dept	Severance Liability Dept
BALANCE AT JUNE 30	JULY 1	\$230,484.60	\$86,321.74	\$17,519.55	\$1,099.02	\$125,544.29
	Agreed to June 30 bank stmt	0.00				
July Interest Only		0.00				
Sub-Total		230,484.60	86,321.74	17,519.55	1,099.02	125,544.29
allocate interest & fees (based on balance %)	INT1 JUL 31 no fees	900.47	337.25	68.45	4.29	490.48
JULY ending balances		231,385.07	86,658.99	17,588.00	1,103.31	126,034.77
		0.00				
Sub-Total		231,385.07	86,658.99	17,588.00	1,103.31	126,034.77
allocate interest & fees (based on balance %)	INT2 AUG 31 no fees	903.99	338.56	68.71	4.31	492.40
AUGUST ending balances		232,289.06	86,997.55	17,656.71	1,107.62	126,527.17
		0.00				
Sub-Total		232,289.06	86,997.55	17,656.71	1,107.62	126,527.17
allocate interest & fees (based on balance %)	INT3 SEP 30 no fees	878.13	328.88	66.75	4.19	478.31
SEPTEMBER ending balances		233,167.19	87,326.43	17,723.46	1,111.81	127,005.49
		0.00				
Sub-Total		233,167.19	87,326.43	17,723.46	1,111.81	127,005.49
allocate interest & fees (based on balance %)	INT4 OCT 31 no fees	0.00	0.00	0.00	0.00	0.00
OCTOBER ending balances		233,167.19	87,326.43	17,723.46	1,111.81	127,005.49
		0.00				
Sub-Total		233,167.19	87,326.43	17,723.46	1,111.81	127,005.49
allocate interest & fees (based on balance %)	INT5 NOV 30 no fees	0.00	0.00	0.00	0.00	0.00
NOVEMBER ending balances		233,167.19	87,326.43	17,723.46	1,111.81	127,005.49
Conf#4104530 GF budgeted transfer to OF-Severance		10,000.00				10,000.00
		0.00				
Sub-Total		243,167.19	87,326.43	17,723.46	1,111.81	137,005.49
allocate interest & fees (based on balance %)	INT6 DEC 31 no fees	0.00	0.00	0.00	0.00	0.00
DECEMBER ending balances		243,167.19	87,326.43	17,723.46	1,111.81	137,005.49

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10:19 AM

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Accrual Basis

Baker Co Library - Other Funds - Capital Investments
Profit & Loss Budget Overview
 July through October 2025

	Jul - Oct 25	Budget	\$ Over Budget	% of Budget
Income				
4600 · CAPITAL INVESTMENT Fund				
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	0.00	100,000.00	-100,000.00	0.0%
4600.9 · Interest Income Capital Invest	1,144.30	7,500.00	-6,355.70	15.3%
Total 4600 · CAPITAL INVESTMENT Fund	99,462.14	212,500.00	-113,037.86	46.8%
Total Income	99,462.14	212,500.00	-113,037.86	46.8%
Expense				
6600 · CAPITAL INVESTMENT Expense	0.00	212,500.00	-212,500.00	0.0%
Total Expense	0.00	212,500.00	-212,500.00	0.0%
Net Income	99,462.14	0.00	99,462.14	100.0%

*Pool Interest
9/30/25
\$374.38*

No activity, other than interest income

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10:01 AM

10/13/25

Accrual Basis

Baker Co Library - Sage Fund Profit & Loss Budget Performance October 2025

	Oct 25	Bu...	% of ...	Jul - Oct 25	YTD Budget	% of Budget	Annual Budget
Income							
4000 · Membership Dues	277,989.00	0.00	100.0%	277,989.00	278,943.00	99.7%	278,943.00
<i>membership Billings mailed on 10/8/25</i>							
4010 · Grant Revenue							
4011 · LSTA Grant #1	34,450.00	0.00	100.0%	34,450.00	80,000.00	43.1%	80,000.00
<i>Grant Funds rec'd 10/1 by GF; transfer 10/2 to Sage</i>							
Total 4010 · Grant Revenue	34,450.00	0.00	100.0%	34,450.00	80,000.00	43.1%	80,000.00
4200 · Interest Income	0.00	0.00	0.0%	2,344.61	12,000.00	19.5%	12,000.00
4300 · Other Revenues	0.00	0.00	0.0%	0.00	3,500.00	0.0%	3,500.00
4999 · Beginning Cash	0.00	0.00	0.0%	275,757.86	265,000.00	104.1%	265,000.00
Total Income	312,439.00	0.00	100.0%	590,541.47	639,443.00	92.4%	639,443.00
Expense							
5000 · Sage Personal Services							
5100 · Sage Staff Salaries & Wages							
5101 · System Administrator- ER	5,854.80	0.00	100.0%	18,425.40	82,620.00	22.3%	82,620.00
5102 · Business Manager- CH	673.18	0.00	100.0%	2,019.52	8,160.00	24.7%	8,160.00
<i>3 months</i>							
Total 5100 · Sage Staff Salaries & Wages	6,527.98	0.00	100.0%	20,444.92	90,780.00	22.5%	90,780.00
<i>3/12 mo = 25%</i>							
5200 · Sage Payroll Taxes & Benefits							
5201 · Group Health Insurance	0.00	0.00	0.0%	0.00	24,512.00	0.0%	24,512.00
5204 · PERS Retirement	0.00	0.00	0.0%	3,735.80	26,000.00	14.4%	26,000.00
5205 · Fed SS Employer Taxes	499.40	0.00	100.0%	1,564.04	6,796.00	23.0%	6,796.00
5206 · State Employer Taxes	26.79	0.00	100.0%	96.38	650.00	14.8%	650.00
5207 · Workmans Comp	1.57	0.00	100.0%	309.83	30.00	1,032.8%	30.00
5299 · Payroll Expenses	1.75	0.00	100.0%	5.25	150.00	3.5%	150.00
<i>at m 3 paid 9/29/25</i>							
Total 5200 · Sage Payroll Taxes & Benefits	529.51	0.00	100.0%	5,711.30	58,138.00	9.8%	58,138.00
Total 5000 · Sage Personal Services	7,057.49	0.00	100.0%	26,156.22	148,918.00	17.6%	148,918.00
6000 · Materials & Services							
6110 · Administrative Services (BCLD)	0.00	0.00	0.0%	0.00	2,600.00	0.0%	2,600.00
6130 · Courier Services & Supplies							
6131 · LSTA Courier Grant	0.00	0.00	0.0%	57,557.00	70,000.00	82.2%	70,000.00
6132 · Sage Courier Expense	2,078.04	0.00	100.0%	8,788.61	50,000.00	17.6%	50,000.00
<i>5 small couriers</i>							
Total 6130 · Courier Services & Supplies	2,078.04	0.00	100.0%	66,345.61	120,000.00	55.3%	120,000.00
6140 · Dues & Subscriptions	0.00	0.00	0.0%	0.00	5,000.00	0.0%	5,000.00
6180 · Postage & Freight	0.00	0.00	0.0%	0.00	60.00	0.0%	60.00
6190 · Printing	0.00	0.00	0.0%	0.00	25.00	0.0%	25.00
6200 · Supplies, Office	0.00	0.00	0.0%	0.35	500.00	0.1%	500.00

Ch 10/13/25

10:01 AM

10/13/25

Accrual Basis

Baker Co Library - Sage Fund Profit & Loss Budget Performance October 2025

	Oct 25	Bu...	% of ...	Jul - Oct 25	YTD Budget	% of Budget	Annual Budget
6210 · Tech Contracted Services	<i>Contract increased 2.5% on 9/01</i>						
6210.1 · System Support Contract	6,675.03	0.00	100.0%	19,699.47	81,090.00	24.3%	81,090.00
6210.3 · Technical services	0.00	0.00	0.0%	316.10	13,500.00	2.3%	13,500.00
6210.4 · Website	0.00	0.00	0.0%	0.00	3,000.00	0.0%	3,000.00
Total 6210 · Tech Contracted Services	6,675.03	0.00	100.0%	20,015.57	97,590.00	20.5%	97,590.00
6220 · Technology							
6220.1 · Tech Support & Subscriptions	0.00			1,500.00			
6220.2 · Development	0.00			1,220.96			
6220.3 · Patron Notification System	0.00			4,175.00			
6220 · Technology - Other	0.00	0.00	0.0%	0.00	10,000.00	0.0%	10,000.00
Total 6220 · Technology	0.00	0.00	0.0%	6,895.96	10,000.00	69.0%	10,000.00
6240 · Telecommunications	0.00	0.00	0.0%	0.00	250.00	0.0%	250.00
6250 · Training & Prof Development	0.00	0.00	0.0%	0.00	500.00	0.0%	500.00
6260 · Travel	0.00	0.00	0.0%	0.00	2,000.00	0.0%	2,000.00
Total 6000 · Materials & Services	8,753.07	0.00	100.0%	93,257.49	238,525.00	39.1%	238,525.00
7000 · Capital Outlay	0.00	0.00	0.0%	0.00	15,000.00	0.0%	15,000.00
8000 · Contingency	0.00	0.00	0.0%	0.00	30,000.00	0.0%	30,000.00
Total Expense	15,810.56	0.00	100.0%	119,413.71	432,443.00	27.6%	432,443.00
Net Income	296,628.44	0.00	100.0%	471,127.76	207,000.00	227.6%	207,000.00

3 contract payments
9/29 CK 2653 Backstage Library record maintenance \$316.10
9/29 CK 2652 Baker + Taylor Subscription \$920.96

Current Cash Balances
Checking \$ 672.92
Pool \$ 177,030.94
\$ 177,703.86
Plus membership revenue will start coming in.

(use \$ 19,000 - \$ 20,000 a month) ~ 9 months operating on-hand.

Ch 10/13/25

**Baker Co Library - Sage Fund
A/R Aging Summary
As of October 13, 2025**

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Arlington Public Library	0.00	1,430.00	0.00	0.00	0.00	1,430.00
Baker Co Library Dist (Sage Member)	0.00	16,626.00	0.00	0.00	0.00	16,626.00
Blue Mountain Community College	0.00	5,637.00	0.00	0.00	0.00	5,637.00
Columbia Gorge Community College	0.00	3,682.00	0.00	0.00	0.00	3,682.00
Condon School Library	0.00	1,296.00	0.00	0.00	0.00	1,296.00
Cove School Library	0.00	1,296.00	0.00	0.00	0.00	1,296.00
Crane Union High School Library	0.00	978.00	0.00	0.00	0.00	978.00
Elgin Public Library	0.00	2,731.00	0.00	0.00	0.00	2,731.00
Enterprise Public Library	0.00	2,021.00	0.00	0.00	0.00	2,021.00
Fossil City Library	0.00	1,387.00	0.00	0.00	0.00	1,387.00
Gilliam County Library	0.00	1,650.00	0.00	0.00	0.00	1,650.00
Grant County Public Library	0.00	6,841.00	0.00	0.00	0.00	6,841.00
Harney County Library	0.00	7,013.00	0.00	0.00	0.00	7,013.00
Harney County School Dist	0.00	3,888.00	0.00	0.00	0.00	3,888.00
Hermiston Public Library	0.00	13,124.00	0.00	0.00	0.00	13,124.00
Hood River County Library (Sage Member)	0.00	20,317.00	0.00	0.00	0.00	20,317.00
Hood River Valley High School Library	0.00	3,629.00	0.00	0.00	0.00	3,629.00
Huntington School Library	0.00	710.00	0.00	0.00	0.00	710.00
Ione Library District	0.00	1,526.00	0.00	0.00	0.00	1,526.00
Joseph Public Library	0.00	1,573.00	0.00	0.00	0.00	1,573.00
Joseph Center Library	0.00	648.00	0.00	0.00	0.00	648.00
Klamath Community College Library	0.00	5,799.00	0.00	0.00	0.00	5,799.00
LaGrande Cook Memorial Library	0.00	17,921.00	0.00	0.00	0.00	17,921.00
Lake County Public Library	0.00	10,477.00	0.00	0.00	0.00	10,477.00
North Powder Public Library	0.00	1,437.00	0.00	0.00	0.00	1,437.00
Nyssa Public Library	0.00	2,755.00	0.00	0.00	0.00	2,755.00
Ontario Library District	0.00	21,551.00	0.00	0.00	0.00	21,551.00
Ontario School District	0.00	4,561.00	0.00	0.00	0.00	4,561.00
Oregon Trail Library District	0.00	12,865.00	0.00	0.00	400.00	13,265.00
Sherman County Public Library	0.00	1,912.00	0.00	0.00	0.00	1,912.00
Stanfield Secondary School Library	0.00	648.00	0.00	0.00	0.00	648.00
Tamastlikt Cultural Institute Library	0.00	648.00	0.00	0.00	0.00	648.00
The Dalles Wasco County Library	0.00	22,112.00	0.00	0.00	0.00	22,112.00
Treasure Valley Community College	0.00	6,862.00	0.00	0.00	0.00	6,862.00
Umatilla Co Special Library Dist (AR)	0.00	62,652.00	0.00	0.00	0.00	62,652.00
Union Carnegie Public Library	0.00	2,992.00	0.00	0.00	0.00	2,992.00
Vale Emma Humphrey Public Library <i>prepaid</i>	0.00	0.00	-17.00	0.00	0.00	-17.00
Vale High School Library	0.00	1,296.00	0.00	0.00	0.00	1,296.00
Wallowa Public Library	0.00	1,613.00	0.00	0.00	0.00	1,613.00
TOTAL	0.00	276,104.00	-17.00	0.00	400.00	276,487.00