

## Baker County Library District Profit & Loss Budget Performance July through August 2025

	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000 · Current Year Tax Levy				
4001 · Current Tax Levy	0.00	1,037,312.00	-1,037,312.00	0.0%
4006 · Local Option Levy	0.00	462,848.00	-462,848.00	0.0%
<b>Total 4000 · Current Year Tax Levy</b>	<b>0.00</b>	<b>1,500,160.00</b>	<b>-1,500,160.00</b>	<b>0.0%</b>
4005 · Prior Year Taxes				
4011 · Levy 1st year prior	3,229.66			
4012 · Levy 2nd year prior	806.59			
4013 · Levy 3rd year prior	578.74			
4014 · Levy 4th year prior	1,096.45			
4015 · Levy 5th year prior	98.76			
4016 · Levy 6th year prior	53.48			
4005 · Prior Year Taxes - Other	0.00	65,000.00	-65,000.00	0.0%
<b>Total 4005 · Prior Year Taxes</b>	<b>5,863.68</b>	<b>65,000.00</b>	<b>-59,136.32</b>	<b>9.0%</b>
4020 · Other Taxes/Bond Priors-LandSale	0.00	1,500.00	-1,500.00	0.0%
4060 · State Ready-2-Read Grant	0.00	9,000.00	-9,000.00	0.0%
4066 · Grant Revenue	0.00	500.00	-500.00	0.0%
4100 · Fines and Fees				
4101 · Fines	409.92			
4102 · Copies	304.45			
4103 · Fax	7.00			
4104 · Lost/damaged item reimb	30.60			
4105 · Library card replacement	8.00			
4106 · Non-resident card fees	10.00			
4110 · Misc and weekly over/short	10.77			
4100 · Fines and Fees - Other	0.00	12,000.00	-12,000.00	0.0%
<b>Total 4100 · Fines and Fees</b>	<b>780.74</b>	<b>12,000.00</b>	<b>-11,219.26</b>	<b>6.5%</b>
4200 · Interest Income	0.00	45,000.00	-45,000.00	0.0%
4300 · Other Revenues				
4302 · Donations	14.55	500.00	-485.45	2.9%
4303 · Program Support	0.00	250.00	-250.00	0.0%
4307 · E-Rate Refunds	0.00	16,500.00	-16,500.00	0.0%
4308 · Rebate Refunds	0.00	2,000.00	-2,000.00	0.0%
4309 · Friends Bookshop Sales	40.85			
4320 · Other Revenues - Miscellaneous	82.00	12,000.00	-11,918.00	0.7%
<b>Total 4300 · Other Revenues</b>	<b>137.40</b>	<b>31,250.00</b>	<b>-31,112.60</b>	<b>0.4%</b>
4330 · Sage Fiscal Agency Fee	0.00	2,235.00	-2,235.00	0.0%
4500 · Transfer Income	0.00	3,500.00	-3,500.00	0.0%
4800 · Other Financing Sources	0.00	0.00	0.00	0.0%
4999 · Beginning Cash				

*Tax Turnovers received  
7/29/2025 \$ 5863.68*

*OK 8/11/2025*

## Baker County Library District Profit & Loss Budget Performance July through August 2025

	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
4999.1 · Checking cash on hand	13,551.12			
4999.2 · LGIP cash on hand	825,203.44			
4999 · Beginning Cash - Other	0.00	775,000.00	-775,000.00	0.0%
<b>Total 4999 · Beginning Cash</b>	<b>838,754.56</b>	<b>775,000.00</b>	<b>63,754.56</b>	<b>108.2%</b>
<b>Total Income</b>	<b>845,536.38</b>	<b>2,445,145.00</b>	<b>-1,599,608.62</b>	<b>34.6%</b>
<b>Gross Profit</b>	<b>845,536.38</b>	<b>2,445,145.00</b>	<b>-1,599,608.62</b>	<b>34.6%</b>
<b>Expense</b>				
5000 · Personal Services				
5001 · District salaries				
5100 · Baker Branch				
5102 · Admin, Library Director	15,530.05	93,759.00	-78,228.95	16.6%
5105 · Admin, Business Manager	7,447.44	45,235.00	-37,787.56	16.5%
5129 · Lib Assoc II, TechSvc/ Serials	6,352.32	38,581.00	-32,228.68	16.5%
5131 · Admin I, Community Svcs	8,775.10	52,748.00	-43,972.90	16.6%
5132 · Lib Tech I, TechSvc/Catalog Asst	5,426.75	31,741.00	-26,314.25	17.1%
5133 · Lib Tech I, TechSvc/ Media	6,635.36	39,677.00	-33,041.64	16.7%
5134 · Admin I, Tech/Catalog Specialist	9,649.46	58,609.00	-48,959.54	16.5%
5135 · Librarian I, Circ/Office Mgr	8,335.59	50,635.00	-42,299.41	16.5%
5136 · Library Asst, Public Svc/Desk	3,275.57	9,447.00	-6,171.43	34.7%
5137 · Library Tech II, Youth Services	7,202.00	43,749.00	-36,547.00	16.5%
5138 · Library Tech I, TechSvc/Acqstn	3,244.61	17,945.00	-14,700.39	18.1%
5139 · Library Asst, Pages/Shelving	8,101.86	42,261.00	-34,159.14	19.2%
5150 · Lib Asst III Bookmobile	1,883.70	18,417.00	-16,533.30	10.2%
5152 · Admin, IT Systems Manager	9,078.58	59,850.00	-50,771.42	15.2%
5174 · Lib Tech I, Facilities Specialist	6,858.81	41,659.00	-34,800.19	16.5%
5194 · Vacation Subs & Special Projects	1,464.95	15,112.00	-13,647.05	9.7%
5195 · Staff Training	0.00	2,833.00	-2,833.00	0.0%
<b>Total 5100 · Baker Branch</b>	<b>109,262.15</b>	<b>662,258.00</b>	<b>-552,995.85</b>	<b>16.5%</b>
5200 · Branches, Lib Asst III				
5202 · Haines	2,726.07	17,811.00	-15,084.93	15.3%
5203 · Halfway	2,715.81	18,417.00	-15,701.19	14.7%
5204 · Richland	3,261.55	18,417.00	-15,155.45	17.7%
5205 · Huntington	3,644.01	18,417.00	-14,772.99	19.8%
5206 · Sumpter	3,124.90	18,417.00	-15,292.10	17.0%
5209 · Branch Training	0.00	4,722.00	-4,722.00	0.0%
<b>Total 5200 · Branches, Lib Asst III</b>	<b>15,472.34</b>	<b>96,201.00</b>	<b>-80,728.66</b>	<b>16.1%</b>
<b>Total 5001 · District salaries</b>	<b>124,734.49</b>	<b>758,459.00</b>	<b>-633,724.51</b>	<b>16.4%</b>

*Cash carries over exceeds budgeted/anticipated*

*ok 2 paychecks 7/01, 8/01*

*Ch 8/11/25*

## Baker County Library District Profit & Loss Budget Performance July through August 2025

	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
<b>5400 · Payroll Taxes &amp; Benefits</b>				
<b>5401 · Group Insurance</b>				
5401.1 · Health Insurance	37,726.72	147,348.00	-109,621.28	25.6%
5401.3 · Group Insurance Liability	0.00	6,000.00	-6,000.00	0.0%
5401.4 · Life Flight benefit	0.00	3,500.00	-3,500.00	0.0%
<b>Total 5401 · Group Insurance</b>	37,726.72	156,848.00	-119,121.28	24.1%
5403 · Life Insurance	222.18	1,040.00	-817.82	21.4%
5404 · PERS Retirement	15,370.14	173,235.00	-157,864.86	8.9% + Aug. to post/ok
5405 · Federal Employer Taxes	9,409.17	58,022.00	-48,612.83	16.2%
5406 · State Employer Taxes	616.14	4,551.00	-3,934.86	13.5%
5407 · Workmans Comp Ins	520.32	3,931.00	-3,410.68	13.2%
<b>Total 5400 · Payroll Taxes &amp; Benefits</b>	63,864.67	397,627.00	-333,762.33	16.1%
6560 · Payroll Expenses	0.00			
<b>Total 5000 · Personal Services</b>	188,599.16	1,156,086.00	-967,486.84	16.3%
<b>6000 · Materials and Services</b>				
<b>6100 · Books &amp; Periodicals</b>				
6110 · Adult Books	3,219.74	40,000.00	-36,780.26	8.0%
6120 · Children/Juv Books	1,242.76	14,000.00	-12,757.24	8.9%
6121 · Teen/YA (young adult) Books	460.34	6,500.00	-6,039.66	7.1%
6130 · Reference Books	0.00	5,000.00	-5,000.00	0.0%
6134 · Digital Materials	16,281.37	30,000.00	-13,718.63	54.3%
6140 · Periodicals	357.95	14,000.00	-13,642.05	2.6%
6150 · Audio	646.11	4,000.00	-3,353.89	16.2%
6160 · Video/DVD	1,191.57	13,000.00	-11,808.43	9.2%
6171 · Music	65.71	1,000.00	-934.29	6.6%
6172 · Elder Care Kits - book expense	0.00	1,000.00	-1,000.00	0.0%
6100 · Books & Periodicals - Other	0.00	0.00	0.00	0.0%
<b>Total 6100 · Books &amp; Periodicals</b>	23,465.55	128,500.00	-105,034.45	18.3%
<b>6200 · Catalog Services</b>				
6201 · SAGE Network	0.00	21,500.00	-21,500.00	0.0%
6204 · Content Subscr(OCLC,LibraryElf)	0.00	2,500.00	-2,500.00	0.0%
6200 · Catalog Services - Other	0.00	0.00	0.00	0.0%
<b>Total 6200 · Catalog Services</b>	0.00	24,000.00	-24,000.00	0.0%
<b>6300 · Facilities &amp; IT Maintenance</b>				
<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	1,000.00	-1,000.00	0.0%
6310.4 · Special Projects	0.00	0.00	0.00	0.0%
6311 · Branch building expenses	317.05	12,000.00	-11,682.95	2.6%

8/12  
Midwest Tape  
Hoopa  
\$ 811.18  
July usage

Ingram 8/12  
\$ 4154.25 monthly  
book order  
\* Digital Materials  
7/01 Newsbank  
subscriptions  
\$ 5989  
7/01 LEO  
Lib 260 \$ 3160  
Magazines \$ 1100  
\$ 4260  
7/01 OCLC  
subscriptions  
\$ 1603.35  
VISA - Vudu copies  
7/07 \$ 1750.56  
8/06 \$ 1801.28  
\$ 3551.84  
Page 3

Ch 8/11/25

# Baker County Library District Profit & Loss Budget Performance July through August 2025

	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
6312 · Snow Removal	0.00	2,000.00	-2,000.00	0.0%
6310 · Building & Grounds Maintenance - Other	<u>7,734.57</u>	45,000.00	-37,265.43	17.2%
<b>Total 6310 · Building &amp; Grounds Maintenance</b>	<b>8,051.62</b>	<b>60,000.00</b>	<b>-51,948.38</b>	<b>13.4%</b>
6320 · Janitorial Supplies				
6321 · Janitorial Contract	2,200.00 <i>OK</i>	25,000.00	-22,800.00	8.8%
6322 · Janitorial Supplies	<u>306.81</u>	3,200.00	-2,893.19	9.6%
<b>Total 6320 · Janitorial Supplies</b>	<b>2,506.81</b>	<b>28,200.00</b>	<b>-25,693.19</b>	<b>8.9%</b>
6340 · Equipment Maintenance/ Lease	467.38	3,000.00	-2,532.62	15.6%
6345 · Computer Maintenance				
6345.1 · Computer - Maintenance	<u>1,387.37</u>	6,000.00	-4,612.63	23.1%
6345.2 · Software subscriptions	969.68	17,000.00	-16,030.32	5.7%
6345.21 · Patron Hotspot Services	1,007.67	9,000.00	-7,992.33	11.2%
6345.22 · Patron Tablet Services	219.70			
6345.3 · Comp Tech - Branch Travel	0.00	500.00	-500.00	0.0%
6345.4 · Computer - Hardware	4,001.35	7,500.00	-3,498.65	53.4%
6345.71 · Lego-Robotics Club	<u>0.00</u>	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>7,585.77</b>	<b>40,000.00</b>	<b>-32,414.23</b>	<b>19.0%</b>
<b>Total 6300 · Facilities &amp; IT Maintenance</b>	<b>18,611.58</b>	<b>131,200.00</b>	<b>-112,588.42</b>	<b>14.2%</b>
6400 · Bookmobile & Vehicle Operations				
6410 · Bookmobile & Vehicle Fuel	588.24	5,000.00	-4,411.76	11.8%
6420 · BkmbL & Vehicle Maintenance	<u>1,766.73</u>	5,000.00	-3,233.27	35.3%
<b>Total 6400 · Bookmobile &amp; Vehicle Operations</b>	<b>2,354.97</b>	<b>10,000.00</b>	<b>-7,645.03</b>	<b>23.5%</b>
6600 · Corporate Costs				
6610 · Insurance				
6613 · SDIS Liability	0.00	28,500.00	-28,500.00	0.0%
6614 · Flood Insurance	0.00	2,950.00	-2,950.00	0.0%
<b>Total 6610 · Insurance</b>	<b>0.00</b>	<b>31,450.00</b>	<b>-31,450.00</b>	<b>0.0%</b>
6620 · Travel, Training, Prof Developmnt	16.93	5,000.00	-4,983.07	0.3%
6630 · Election	0.00	6,500.00	-6,500.00	0.0%
6640 · Auditor	0.00	11,000.00 <i>+</i>	-11,000.00	0.0%
6641 · Bookkeeping Supplies & Services	638.96	3,000.00	-2,361.04	21.3%
6660 · Association Dues	1,774.00	4,000.00	-2,226.00	44.4%
6680 · Marketing/ Publication	223.05	4,000.00	-3,776.95	5.6%
6690 · Financial Mgmt Fees				
6690.1 · Checking Account Fees	0.00			
6690.3 · PayPal Transaction Fees	5.21			

*on Visa 8/6/25 Stmt*  
*7 office chairs @ 1021.13*  
*bdg. trash cans*  
*for District #5535.*  
*buildings*  
*\$ 6556.96*

*on Visa 8/6/25 Stmt*  
*Network upgrade*  
*equipment for*  
*branches \$ 3369.39*  
*mini computers \$ 631.96*  
*tech supplies @ 707.46*  
*(cables etc)*

*CK# 31958 7/30*  
*Gumpy's*  
*\$ 842.86*  
*Gmc Denali*  
*repair AC, replace*  
*sensor*

*CH 8/11/25*

## Baker County Library District Profit & Loss Budget Performance July through August 2025

	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
6690 · Financial Mgmt Fees - Other	0.00	1,500.00	-1,500.00	0.0%
<b>Total 6690 · Financial Mgmt Fees</b>	<b>5.21</b>	<b>1,500.00</b>	<b>-1,494.79</b>	<b>0.3%</b>
6691 · Legal Administration	0.00	500.00	-500.00	0.0%
6692 · Professional services	50.00	1,200.00	-1,150.00	4.2%
6696 · Public Programs				
6696.2 · Library of Things	0.00	1,000.00	-1,000.00	0.0%
6696.3 · Adult Program expense	0.00	1,000.00	-1,000.00	0.0%
6696 · Public Programs - Other	248.49	1,500.00	-1,251.51	16.6%
<b>Total 6696 · Public Programs</b>	<b>248.49</b>	<b>3,500.00</b>	<b>-3,251.51</b>	<b>7.1%</b>
<b>Total 6600 · Corporate Costs</b>	<b>2,956.64</b>	<b>71,650.00</b>	<b>-68,693.36</b>	<b>4.1%</b>
6700 · Other Operating Expenses				
6720 · Branch Mileage	856.46	4,000.00	-3,143.54	21.4%
6730 · Library Services Supplies	1,902.00	18,000.00	-16,098.00	10.6%
6731 · Youth Programs				
6731.2 · Summer Reading (SRP)	486.62	5,000.00 <i>ok</i>	-4,513.38 <i>ok</i>	9.7%
6731.3 · Storytime	257.80	3,000.00	-2,742.20	8.6%
6731.4 · Other Youth Programs	0.00	750.00	-750.00	0.0%
6731.42 · R2R Ready-To-Read program	0.00	1,000.00	-1,000.00	0.0%
6731.5 · Teen Activities	0.00	500.00	-500.00	0.0%
6731.6 · Makerspace Club	52.97	2,000.00	-1,947.03	2.6%
6731.7 · Battle of the Books Program	0.00	1,500.00	-1,500.00	0.0%
6731.8 · Bikes-for-Books Program	0.00	1,000.00	-1,000.00	0.0%
6731 · Youth Programs - Other	0.00	0.00	0.00	0.0%
<b>Total 6731 · Youth Programs</b>	<b>797.39</b>	<b>14,750.00</b>	<b>-13,952.61</b>	<b>5.4%</b>
6740 · Postage & Freight	32.92	1,500.00	-1,467.08	2.2%
6750 · Utilities				
6751 · Garbage				
6751.1 · Baker-Baker Sanitary	183.99	2,000.00	-1,816.01	9.2%
6751.2 · Haines-Baker Sanitary	32.00	250.00	-218.00	12.8%
6751.3 · Halfway-LaRue Sanitary	30.00	350.00	-320.00	8.6%
6751.4 · Richland-Eagle Cap Sanitation	0.00	250.00	-250.00	0.0%
6751.5 · Huntington-Baker Sanitary	42.00	0.00	42.00	100.0%
6751 · Garbage - Other	0.00	0.00	0.00	0.0%
<b>Total 6751 · Garbage</b>	<b>287.99</b>	<b>2,850.00</b>	<b>-2,562.01</b>	<b>10.1%</b>
6752 · Heating Fuel				
6752.1 · Baker-Cascade Natural Gas	8.18	14,000.00	-13,991.82	0.1%
6752.2 · Haines-Ed Staub	0.00	2,000.00	-2,000.00	0.0%
6752.3 · Halfway-Ed Staub	0.00	2,500.00	-2,500.00	0.0%
6752.5 · Huntington (None, Electric)	0.00	0.00	0.00	0.0%
6752.6 · Sumpter-City of Sumpter(Shared)	0.00	1,800.00	-1,800.00	0.0%

*Summer 2025 program + some spent \$4,047 spent in June \$4,534*

*CR 8/11/25*

## Baker County Library District Profit & Loss Budget Performance July through August 2025

	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
6752 · Heating Fuel - Other	0.00	0.00	0.00	0.0%
<b>Total 6752 · Heating Fuel</b>	<b>8.18</b>	<b>20,300.00</b>	<b>-20,291.82</b>	<b>0.0%</b>
<b>6753 · Water/Sewer</b>				
6753.1 · Baker-City of Baker City	0.00	2,100.00	-2,100.00	0.0%
6753.2 · Haines-City of Haines	91.00	1,100.00	-1,009.00	8.3%
6753.3 · Halfway-City of Halfway	82.00	1,000.00	-918.00	8.2%
6753.4 · Richland (NEOHA agreement)	0.00	600.00	-600.00	0.0%
6753.5 · Huntington-City of Huntingtn	89.00	1,100.00	-1,011.00	8.1%
6753 · Water/Sewer - Other	0.00	0.00	0.00	0.0%
<b>Total 6753 · Water/Sewer</b>	<b>262.00</b>	<b>5,900.00</b>	<b>-5,638.00</b>	<b>4.4%</b>
<b>6754 · Electric</b>				
6754.1 · Baker - OTEC	568.76	15,000.00	-14,431.24	3.8%
6754.2 · Haines - OTEC	0.00	2,500.00	-2,500.00	0.0%
6754.3 · Halfway-Idaho Power	38.11	1,200.00	-1,161.89	3.2%
6754.4 · Richland (NEOHA agreement)	0.00	4,000.00	-4,000.00	0.0%
6754.5 · Huntington-Idaho Power	16.71	2,000.00	-1,983.29	0.8%
6754.6 · Sumpter-City of Sumpter(Shared)	0.00	1,000.00	-1,000.00	0.0%
6754 · Electric - Other	0.00	0.00	0.00	0.0%
<b>Total 6754 · Electric</b>	<b>623.58</b>	<b>25,700.00</b>	<b>-25,076.42</b>	<b>2.4%</b>
<b>Total 6750 · Utilities</b>	<b>1,181.75</b>	<b>54,750.00</b>	<b>-53,568.25</b>	<b>2.2%</b>
<b>6756 · Telecommunications</b>				
<b>6756.0 · Telephone</b>				
6756.1 · Baker - Ooma VoIP Svc	160.58	1,200.00	-1,039.42	13.4%
6756.2 · Haines - Cascade/Reliance	131.21	850.00	-718.79	15.4%
6756.3 · Halfway - Pine Telephone	87.71	500.00	-412.29	17.5%
6756.4 · Richland - Eagle Telephone	43.60	550.00	-506.40	7.9%
6756.5 · Huntington - CenturyTel	97.10	1,100.00	-1,002.90	8.8%
6756.6 · Sumpter - CenturyLink/Qwest	86.91	500.00	-413.09	17.4%
6756.8 · Cellular Service-Verizon	103.32	2,500.00	-2,396.68	4.1%
6756.0 · Telephone - Other	0.00	0.00	0.00	0.0%
<b>Total 6756.0 · Telephone</b>	<b>710.43</b>	<b>7,200.00</b>	<b>-6,489.57</b>	<b>9.9%</b>
<b>6757.0 · Internet</b>				
6757.1 · Baker - Inland Development	610.00	9,200.00	-8,590.00	6.6%
6757.2 · Haines - Cascade/Reliance	144.00	1,000.00	-856.00	14.4%
6757.3 · Halfway - Pine Tel	183.90	1,150.00	-966.10	16.0%
6757.4 · Richland - Pine Tel	90.52	550.00	-459.48	16.5%
6757.5 · Huntington -US Cellular	109.58	1,300.00	-1,190.42	8.4%
6757.6 · Sumpter - CenturyLink/Qwest	201.90	1,250.00	-1,048.10	16.2%
6757.8 · Bookmobile - Verizon hot spot	40.81	500.00	-459.19	8.2%
6757.0 · Internet - Other	0.00	0.00	0.00	0.0%

5:44 PM

08/11/25

Accrual Basis

## Baker County Library District Profit & Loss Budget Performance July through August 2025

	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
Total 6757.0 · Internet	1,380.71	14,950.00	-13,569.29	9.2%
Total 6756 · Telecommunications	2,091.14	22,150.00	-20,058.86	9.4%
Total 6700 · Other Operating Expenses	6,861.66	115,150.00	-108,288.34	6.0%
Total 6000 · Materials and Services	54,250.40	480,500.00	-426,249.60	11.3%
7000 · Capital Outlay	0.00	20,000.00	-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	15,559.00	-15,559.00	0.0%
8004.2 · Reserve for future expenditure	0.00	655,000.00	-655,000.00	0.0%
Total 8004 · Contingency	0.00	670,559.00	-670,559.00	0.0%
8005 · Transfers				
8005.1 · Transfer-OF Technology Fund	0.00	5,000.00	-5,000.00	0.0%
8005.2 · Transfer-OF Severance Fund	0.00	10,000.00	-10,000.00	0.0%
8005.5 · Transfer-Capital Inv Fund	0.00	100,000.00	-100,000.00	0.0%
Total 8005 · Transfers	0.00	115,000.00	-115,000.00	0.0%
Total 8000 · Transfers & Contingency	0.00	785,559.00	-785,559.00	0.0%
Total Expense	242,849.56	2,442,145.00	-2,199,295.44	9.9%
Net Income	602,686.82	3,000.00	599,686.82	20,089.6%

*Ch 8/11/25*

**Baker County Library District  
Balance Sheet  
As of June 30, 2025**

*Preliminary*

	<u>Jun 30, 25</u>	
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
1000 · US Bank Checking	13,551.12	
1100 · General Pool 5291	825,203.44	
<b>Total Checking/Savings</b>	<u>838,754.56</u>	<i>FYE 6/30 Ending Cash ✓</i>
<b>Accounts Receivable</b>		
1200 · Accounts Receivable	2,616.63	†
<b>Total Accounts Receivable</b>	2,616.63	
<b>Other Current Assets</b>		
1400 · Property Tax Rec. (audit only)	247,216.55	
1460 · A/R Employee Draws	1,100.00	†
1499 · Undeposited Funds	1,085.28	†
<b>Total Other Current Assets</b>	<u>219,401.83</u>	
<b>Total Current Assets</b>	<u>1,060,773.02</u>	
<b>TOTAL ASSETS</b>	<u><u>1,060,773.02</u></u>	
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2000 · Accounts Payable	23,033.94	†
<b>Total Accounts Payable</b>	23,033.94	
<b>Other Current Liabilities</b>		
2100 · Payroll Liabilities		
2115 · State Form OQ Liability	313.95	
2116 · STT Statewide Transit Tax	161.22	
2117 · OR - Paid Fam Med Leave tax	1,746.50	
2146 · OSPG	3,085.00	
2190 · PERS - Deferred Comp	57.88	
2100 · Payroll Liabilities - Other	0.06	
<b>Total 2100 · Payroll Liabilities</b>	5,364.61	
2111 · Direct Deposit Liabilities	-38,122.71	†
2300 · Accrued Wages Payable(audit)	60,801.81	†
2310 · Accrued Payroll Taxes(audit)	16,587.98	†
2400 · Deferred Revenues(audit)	-247,216.55	†
2490 · Prepaid Reimbursement	1,085.28	†
<b>Total Other Current Liabilities</b>	<u>262,933.52</u>	
<b>Total Current Liabilities</b>	<u>285,967.46</u>	
<b>Total Liabilities</b>	285,967.46	
<b>Equity</b>		
3000 · Opening Bal Equity	-700,448.72	
3900 · Fund Balance "Unappropriated"	643,262.40	
Net Income	831,991.88	
<b>Total Equity</b>	<u>774,805.56</u>	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,060,773.02</u></u>	

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 08/11/25  
 Accrual Basis

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

*Other Uses Funds.*

	<u>Jul - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4400.0 · OTHER USES Funds				
4415.0 · LITERACY Department				
4415.1 · Beginning Cash Literacy	0.00	1,100.00	-1,100.00	0.0%
4415.9 · Interest Income Literacy	0.00	100.00	-100.00	0.0%
<b>Total 4415.0 · LITERACY Department</b>	<b>0.00</b>	<b>1,200.00</b>	<b>-1,200.00</b>	<b>0.0%</b>
4420.0 · MEMORIAL Department				
4420.1 · Beginning Cash Memorial	0.00	96,400.00	-96,400.00	0.0%
4420.2 · Donations				
4420.21 · Baker Contributions	300.00			
4420.2 · Donations - Other	0.00	3,000.00	-3,000.00	0.0%
<b>Total 4420.2 · Donations</b>	<b>300.00</b>	<b>3,000.00</b>	<b>-2,700.00</b>	<b>10.0%</b>
4420.5 · Grant Income	0.00	10,000.00	-10,000.00	0.0%
4420.7 · Other Revenue				
4420.71 · Amazon Book Sales	0.00	4,000.00	-4,000.00	0.0%
<b>Total 4420.7 · Other Revenue</b>	<b>0.00</b>	<b>4,000.00</b>	<b>-4,000.00</b>	<b>0.0%</b>
4429.9 · Interest Income Memorial	0.00	5,600.00	-5,600.00	0.0%
<b>Total 4420.0 · MEMORIAL Department</b>	<b>300.00</b>	<b>119,000.00</b>	<b>-118,700.00</b>	<b>0.3%</b>
4430.0 · SEVERANCE Liability Dept				
4430.1 · Beginning cash Severance Liab	0.00	130,000.00	-130,000.00	0.0%
4430.8 · Transfer from General Fund	0.00	10,000.00	-10,000.00	0.0%
4430.9 · Interest Income Severance Liab	0.00	5,600.00	-5,600.00	0.0%
<b>Total 4430.0 · SEVERANCE Liability Dept</b>	<b>0.00</b>	<b>145,600.00</b>	<b>-145,600.00</b>	<b>0.0%</b>
4524.0 · TECHNOLOGY Department				
4524.1 · Beginning cash Technology	0.00	17,500.00	-17,500.00	0.0%
4524.8 · Transfer from General Fund	0.00	5,000.00	-5,000.00	0.0%
4524.9 · Interest income Technology	0.00	700.00	-700.00	0.0%
<b>Total 4524.0 · TECHNOLOGY Department</b>	<b>0.00</b>	<b>23,200.00</b>	<b>-23,200.00</b>	<b>0.0%</b>
<b>Total 4400.0 · OTHER USES Funds</b>	<b>300.00</b>	<b>289,000.00</b>	<b>-288,700.00</b>	<b>0.1%</b>
<b>Total Income</b>	<b>300.00</b>	<b>289,000.00</b>	<b>-288,700.00</b>	<b>0.1%</b>
<b>Expense</b>				
6000 · Other Uses Fund				
6200 · Literacy Department	0.00	2,000.00	-2,000.00	0.0%
6300 · Memorial Department				
6364.5 · Amazon Book Sales Expenses	55.95			

*CK 8/11/2025*

	<u>Jul - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
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>55.95</b>	<b>146,750.00</b>	<b>-146,694.05</b>	<b>0.0%</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	0.00	250.00	-250.00	0.0%
<b>Total 6000 · Other Uses Fund</b>	<b>55.95</b>	<b>289,000.00</b>	<b>-288,944.05</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>55.95</b>	<b>289,000.00</b>	<b>-288,944.05</b>	<b>0.0%</b>
<b>Net Income</b>	<b>244.05</b>	<b>0.00</b>	<b>244.05</b>	<b>100.0%</b>

Ch 8/11/25

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 Accrual Basis

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

*Capital Investment Fund  
 No Activity - To - Date*

	<u>Jul - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
<b>4600 · CAPITAL INVESTMENT Fund</b>				
4600.1 · Beginning Cash Capital Invest	0.00	100,000.00	-100,000.00	0.0%
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	0.00	7,500.00	-7,500.00	0.0%
<b>Total 4600 · CAPITAL INVESTMENT Fund</b>	<u>0.00</u>	<u>212,500.00</u>	<u>-212,500.00</u>	<u>0.0%</u>
<b>Total Income</b>	<u>0.00</u>	<u>212,500.00</u>	<u>-212,500.00</u>	<u>0.0%</u>
<b>Expense</b>				
<b>6600 · CAPITAL INVESTMENT Expense</b>	<u>0.00</u>	<u>212,500.00</u>	<u>-212,500.00</u>	<u>0.0%</u>
<b>Total Expense</b>	<u>0.00</u>	<u>212,500.00</u>	<u>-212,500.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.0%</u></u>

*Ch 8/11/25*

## Baker Co Library - Sage Fund Profit & Loss Budget Overview July through August 2025

	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000 · Membership Dues	0.00	278,943.00	-278,943.00	0.0%
4010 · Grant Revenue				
4011 · LSTA Grant #1 - Courier	0.00	80,000.00	-80,000.00	0.0%
<b>Total 4010 · Grant Revenue</b>	0.00	80,000.00	-80,000.00	0.0%
4200 · Interest Income	0.00	12,000.00	-12,000.00	0.0%
4300 · Other Revenues	0.00	3,500.00	-3,500.00	0.0%
4999 · Beginning Cash	275,757.86 †	265,000.00	10,757.86 †	104.1%
<b>Total Income</b>	275,757.86	639,443.00	-363,685.14	43.1%
<b>Expense</b>				
5000 · Sage Personal Services				
5100 · Sage Staff Salaries & Wages				
5101 · System Administrator- ER	6,199.20	82,620.00	-76,420.80	7.5%
5102 · Business Manager- CH	673.18	8,160.00	-7,486.82	8.2%
<b>Total 5100 · Sage Staff Salaries &amp; Wages</b>	6,872.38	90,780.00	-83,907.62	7.6% <i>OK</i>
5200 · Sage Payroll Taxes & Benefits				
5201 · Group Health Insurance	0.00	24,512.00	-24,512.00	0.0%
5204 · PERS Retirement	0.00	26,000.00	-26,000.00	0.0%
5205 · Fed SS Employer Taxes	525.73	6,796.00	-6,270.27	7.7%
5206 · State Employer Taxes	34.36	650.00	-615.64	5.3%
5207 · Workmans Comp	1.63	30.00	-28.37	5.4%
5299 · Payroll Expenses	1.75	150.00	-148.25	1.2%
<b>Total 5200 · Sage Payroll Taxes &amp; Benefits</b>	563.47	58,138.00	-57,574.53	1.0%
<b>Total 5000 · Sage Personal Services</b>	7,435.85	148,918.00	-141,482.15	5.0%
6000 · Materials & Services				
6110 · Administrative Services (BCLD)	0.00	2,600.00	-2,600.00	0.0%
6130 · Courier Services & Supplies				
6131 · LSTA Courier Grant	57,557.00	70,000.00	-12,443.00	82.2%
6132 · Sage Courier Expense	2,543.54	50,000.00	-47,456.46	5.1%
<b>Total 6130 · Courier Services &amp; Supplies</b>	60,100.54	120,000.00	-59,899.46	50.1%
6140 · Dues & Subscriptions	0.00	5,000.00	-5,000.00	0.0%
6180 · Postage & Freight	0.00	60.00	-60.00	0.0%
6190 · Printing	0.00	25.00	-25.00	0.0%
6200 · Supplies, Office	0.00	500.00	-500.00	0.0%
6210 · Tech Contracted Services				
6210.1 · System Support Contract	6,512.22	81,090.00	-74,577.78	8.0%
6210.3 · Technical services	0.00	13,500.00	-13,500.00	0.0%
6210.4 · Website	0.00	3,000.00	-3,000.00	0.0%

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paychecks*

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Accrual Basis

**Baker Co Library - Sage Fund**  
**Profit & Loss Budget Overview**  
**July through August 2025**

	<u>Jul - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Total 6210 · Tech Contracted Services</b>	6,512.22	97,590.00	-91,077.78	6.7%
<b>6220 · Technology</b>				
6220.1 · Tech Support & Subscriptions	1,500.00			
6220 · Technology - Other	0.00	10,000.00	-10,000.00	0.0%
<b>Total 6220 · Technology</b>	1,500.00	10,000.00	-8,500.00	15.0%
6240 · Telecommunications	0.00	250.00	-250.00	0.0%
6250 · Training & Prof Development	0.00	500.00	-500.00	0.0%
6260 · Travel	0.00	2,000.00	-2,000.00	0.0%
<b>Total 6000 · Materials &amp; Services</b>	68,112.76	238,525.00	-170,412.24	28.6%
7000 · Capital Outlay	0.00	15,000.00	-15,000.00	0.0%
8000 · Contingency	0.00	30,000.00	-30,000.00	0.0%
<b>Total Expense</b>	<u>75,548.61</u>	<u>432,443.00</u>	<u>-356,894.39</u>	<u>17.5%</u>
<b>Net Income</b>	<u>200,209.25</u>	<u>207,000.00</u>	<u>-6,790.75</u>	<u>96.7%</u>

# Baker Co Library - Sage Fund

## Balance Sheet

As of June 30, 2025

	<u>Jun 30, 25</u>	
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
1000 · US Bank Checking	4,964.18	<i>FY E 6/30/25</i>
1005 · LGIP Pool Account #6500	270,793.68	
<b>Total Checking/Savings</b>	<u>275,757.86</u>	<i>Ending Cash</i>
Accounts Receivable		
1300 · Accounts Receivable	4,700.27	<i>X</i>
<b>Total Accounts Receivable</b>	<u>4,700.27</u>	
<b>Total Current Assets</b>	<u>280,458.13</u>	
<b>TOTAL ASSETS</b>	<u><u>280,458.13</u></u>	
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	20,758.14	<i>X</i>
<b>Total Accounts Payable</b>	<u>20,758.14</u>	
<b>Total Current Liabilities</b>	<u>20,758.14</u>	
<b>Total Liabilities</b>	20,758.14	
Equity		
3000 · Opening Balance Equity	103,619.37	
3001 · Cash Adjustment Account	-246,985.89	
32000 · Owners Equity	142,458.88	
Net Income	260,607.63	
<b>Total Equity</b>	<u>259,699.99</u>	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>280,458.13</u></u>	

*Ch 8/11/25*

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08/11/25

**Baker Co Library - Sage Fund**  
**A/R Aging Summary**  
As of June 30, 2025

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	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Baker Co Library Dist (Sage Member)	400.00	0.00	0.00	0.00	0.00	400.00
Hermiston Public Library	400.00	0.00	0.00	0.00	0.00	400.00
LaGrande Cook Memorial Library	398.27	0.00	0.00	0.00	0.00	398.27
Oregon Trail Library District	400.00	0.00	0.00	0.00	0.00	400.00
Stanfield Secondary School Library	400.00	0.00	0.00	0.00	0.00	400.00
The Dalles Wasco County Library	400.00	0.00	0.00	0.00	0.00	400.00
Umatilla Public Library	400.00	0.00	0.00	0.00	0.00	400.00
Vale Emma Humphrey Public Library	0.00	0.00	0.00	0.00	1,902.00	1,902.00
<b>TOTAL</b>	<u><b>2,798.27</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>1,902.00</b></u>	<u><b>4,700.27</b></u> †

**Baker Co Library - Sage Fund**  
**A/P Aging Summary**  
 As of June 30, 2025

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Banks Courier Service Inc	640.00	0.00	0.00	0.00	0.00	640.00
Goldsmith, John (Courier)	187.60	0.00	0.00	0.00	0.00	187.60
Larry Lake (Courier)	100.00	0.00	0.00	0.00	0.00	100.00
MacDonald, Maxine (Courier)	591.00	0.00	0.00	0.00	0.00	591.00
Reser, Mary (Courier)	451.04	0.00	0.00	0.00	0.00	451.04
Sherman Co Public Library	448.00	0.00	0.00	0.00	0.00	448.00
Umatilla Co Special Library District	18,240.00	0.00	0.00	0.00	0.00	18,240.00 †
Wirkkala, Susan (Courier)	100.50	0.00	0.00	0.00	0.00	100.50
<b>TOTAL</b>	<u><u>20,758.14</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>20,758.14</u></u> †