

General Fund

Baker County Library District

Profit & Loss Budget Performance

July 2025 through ~~June 2026~~ *Sept. 2025*

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Income				
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%
Total 4000 · Current Year Tax Levy	0.00	1,500,160.00	-1,500,160.00	0.0%
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%
Total 4005 · Prior Year Taxes	5,863.68 †	65,000.00	-59,136.32	9.0%
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	1,363.28			
4102 · Copies	647.15			
4103 · Fax	49.50			
4104 · Lost/damaged item reimb	43.60			
4105 · Library card replacement	29.00			
4106 · Non-resident card fees	19.00			
4110 · Misc and weekly over/short	10.07			
4100 · Fines and Fees - Other	0.00	12,000.00	-12,000.00	0.0%
Total 4100 · Fines and Fees	2,161.60	12,000.00	-9,838.40	18.0%
4200 · Interest Income	5,455.57 †	45,000.00	-39,544.43	12.1%
4300 · Other Revenues				
4302 · Donations	48.80	500.00	-451.20	9.8%
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	0.00			
4310 · Summer BookSale visa sales	0.00			
4320 · Other Revenues - Miscellaneous	285.40	12,000.00	-11,714.60	2.4%
Total 4300 · Other Revenues	334.20	31,250.00	-30,915.80	1.1%
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%

Tax Turnovers recd - to - date
7/29/2025 \$ 5,863.68
Aug - NONE
9/09/25 \$ 6,009.51 (report to come)

Pool Interest
Jul \$ 2,964.26
Aug \$ 2,491.31

CK 9/8/25

Baker County Library District Profit & Loss Budget Performance

July 2025 through ~~June 2026~~ *Sep. 2025*

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
4999 · Beginning Cash				
4999.1 · Checking cash on hand	13,551.12 <i>+</i>			
4999.2 · LGIP cash on hand	825,203.44 <i>+</i>			
4999 · Beginning Cash - Other	0.00	775,000.00	-775,000.00	0.0%
Total 4999 · Beginning Cash	838,754.56 <i>+</i>	775,000.00	63,754.56	108.2%
Total Income	852,569.61	2,445,145.00	-1,592,575.39	34.9%
Gross Profit	852,569.61	2,445,145.00	-1,592,575.39	34.9%
Expense	<i>+ Agreed to 6/30/25 Ending cash</i>			
5000 · Personal Services				
5001 · District salaries				
5100 · Baker Branch				
5102 · Admin, Library Director	23,343.30	93,759.00	-70,415.70	24.9%
5105 · Admin, Business Manager	11,217.29	45,235.00	-34,017.71	24.8%
5129 · Lib Assoc II, TechSvc/ Serials	9,568.00	38,581.00	-29,013.00	24.8%
5131 · Admin I, Community Svcs	12,952.79	52,748.00	-39,795.21	24.6%
5132 · Lib Tech I, TechSvc/Catalog Asst	7,886.78	31,741.00	-23,854.22	24.8%
5133 · Lib Tech I, TechSvc/ Media	9,839.12	39,677.00	-29,837.88	24.8%
5134 · Admin I, Tech/Catalog Specialst	14,533.99	58,609.00	-44,075.01	24.8%
5135 · Librarian I, Circ/Office Mgr	12,554.52	50,635.00	-38,080.48	24.8%
5136 · Library Asst, Public Svc/Desk	5,273.61	9,447.00	-4,173.39	55.8%
5137 · Library Tech II, Youth Services	10,847.20	43,749.00	-32,901.80	24.8%
5138 · Library Tech I, TechSvc/Acqstn	4,801.83	17,945.00	-13,143.17	26.8%
5139 · Library Asst, Pages/Shelving	11,921.02	42,261.00	-30,339.98	28.2%
5150 · Lib Asst III Bookmobile	2,828.02	18,417.00	-15,588.98	15.4%
5152 · Admin, IT Systems Manager	12,999.31	59,850.00	-46,850.69	21.7%
5174 · Lib Tech I, Facilities Specialist	10,330.68	41,659.00	-31,328.32	24.8%
5194 · Vacation Subs & Special Projects	2,001.10	15,112.00	-13,110.90	13.2%
5195 · Staff Training	1,689.27	2,833.00	-1,143.73	59.6%
Total 5100 · Baker Branch	164,587.83	662,258.00	-497,670.17	24.9%
5200 · Branches, Lib Asst III				
5202 · Haines	4,166.80	17,811.00	-13,644.20	23.4%
5203 · Halfway	4,121.47	18,417.00	-14,295.53	22.4%
5204 · Richland	4,997.31	18,417.00	-13,419.69	27.1%
5205 · Huntington	5,801.05	18,417.00	-12,615.95	31.5%
5206 · Sumpter	4,543.76	18,417.00	-13,873.24	24.7%
5209 · Branch Training	918.30	4,722.00	-3,803.70	19.4%
Total 5200 · Branches, Lib Asst III	24,548.69	96,201.00	-71,652.31	25.5% <i>OK</i>

*3 months
3/12 mo = 25%*

Baker County Library District Profit & Loss Budget Performance

July 2025 through ~~June 2026~~ *Sep 2025*

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Total 5001 · District salaries	189,136.52	758,459.00	-569,322.48	24.9%
5400 · Payroll Taxes & Benefits				
5401 · Group Insurance				
5401.1 · Health Insurance	38,790.72	147,348.00	-108,557.28	26.3%
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%
Total 5401 · Group Insurance	38,790.72	156,848.00	-118,057.28	24.7%
5403 · Life Insurance	222.18	1,040.00	-817.82	21.4%
5404 · PERS Retirement	31,598.50	173,235.00	-141,636.50	18.2%
5405 · Federal Employer Taxes	14,269.42	58,022.00	-43,752.58	24.6%
5406 · State Employer Taxes	930.36	4,551.00	-3,620.64	20.4%
5407 · Workmans Comp Ins	1,016.79	3,931.00	-2,914.21	25.9%
Total 5400 · Payroll Taxes & Benefits	86,827.97	397,627.00	-310,799.03	21.8%
6560 · Payroll Expenses	-1,884.66			
Total 5000 · Personal Services	274,079.83	1,156,086.00	-882,006.17	23.7% <i>OK</i>
6000 · Materials and Services				
6100 · Books & Periodicals				
6110 · Adult Books	9,946.95	40,000.00	-30,053.05	24.9%
6120 · Children/Juv Books	2,382.83	14,000.00	-11,617.17	17.0%
6121 · Teen/YA (young adult) Books	890.52	6,500.00	-5,609.48	13.7%
6130 · Reference Books	0.00	5,000.00	-5,000.00	0.0%
6134 · Digital Materials	18,206.89	30,000.00	-11,793.11	60.7%
6140 · Periodicals	8,717.33	14,000.00	-5,282.67	62.3%
6150 · Audio	813.11	4,000.00	-3,186.89	20.3%
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%
Total 6100 · Books & Periodicals	42,214.91	128,500.00	-86,285.09	32.9%
6200 · Catalog Services				
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%
Total 6200 · Catalog Services	0.00	24,000.00	-24,000.00	0.0%
6300 · Facilities & IT Maintenance				
6310 · Building & Grounds Maintenance				
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%

Low 18.2% Sept will be posted later this week

Ingram \$ 8320.64
Digital materials A to Z databases \$ 1,017.00
annual subscription Midwest Tape aka Hoopla \$ 898.52 monthly use

Baker County Library District Profit & Loss Budget Performance

July 2025 through ~~June 2026~~ *Sep 2025*

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
6310.4 · Special Projects	0.00	0.00	0.00	0.0%
6311 · Branch building expenses	265.82	12,000.00	-11,734.18	2.2%
6312 · Snow Removal	0.00	2,000.00	-2,000.00	0.0%
6310 · Building & Grounds Maintenance - Other	9,663.04	45,000.00	-35,336.96	21.5%
Total 6310 · Building & Grounds Maintenance	9,928.86	60,000.00	-50,071.14	16.5%
6320 · Janitorial Supplies				
6321 · Janitorial Contract	4,400.00	25,000.00	-20,600.00	17.6%
6322 · Janitorial Supplies	312.31	3,200.00	-2,887.69	9.8%
Total 6320 · Janitorial Supplies	4,712.31	28,200.00	-23,487.69	16.7%
6340 · Equipment Maintenance/ Lease	585.82	3,000.00	-2,414.18	19.5%
6345 · Computer Maintenance				
6345.1 · Computer - Maintenance	1,387.37	9,000.00	-7,612.63	15.4%
6345.2 · Software subscriptions	3,639.68	17,000.00	-13,360.32	21.4%
6345.21 · Patron Hotspot Services	1,808.39	9,000.00	-7,191.61	20.1%
6345.22 · Patron Tablet Services	439.40			
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	0.00	0.00	0.00	0.0%
6345 · Computer Maintenance - Other	0.00	0.00	0.00	0.0%
Total 6345 · Computer Maintenance	11,276.19	43,000.00	-31,723.81	26.2%
Total 6300 · Facilities & IT Maintenance	26,503.18	134,200.00	-107,696.82	19.7%
6400 · Bookmobile & Vehicle Operations				
6410 · Bookmobile & Vehicle Fuel	733.63	5,000.00	-4,266.37	14.7%
6420 · Bkmbi & Vehicle Maintenance	2,981.00	5,000.00	-2,019.00	59.6%
Total 6400 · Bookmobile & Vehicle Operations	3,714.63	10,000.00	-6,285.37	37.1%
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%
Total 6610 · Insurance	0.00	31,450.00	-31,450.00	0.0%
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	-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	273.45	4,000.00	-3,726.55	6.8%
6690 · Financial Mgmt Fees				
6690.1 · Checking Account Fees	80.90			

*Oregon Sign Co
\$1,750.-
New sign over
drive up window
decal on 2
Riverside doors*

*Wells Fargo
\$118.44
online payment
monthly lease
on copier*

Baker County Library District Profit & Loss Budget Performance

July 2025 through ~~June 2026~~ *Sep 2025*

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
6690.2 · Pool 5291 Fees	30.15			
6690.3 · PayPal Transaction Fees	23.84			
6690 · Financial Mgmt Fees - Other	0.00	1,500.00	-1,500.00	0.0%
Total 6690 · Financial Mgmt Fees	134.89	1,500.00	-1,365.11	9.0%
6691 · Legal Administration	0.00	500.00	-500.00	0.0%
6692 · Professional services	120.00	1,200.00	-1,080.00	10.0%
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%
Total 6696 · Public Programs	248.49	3,500.00	-3,251.51	7.1%
Total 6600 · Corporate Costs	3,206.72	71,650.00	-68,443.28	4.5%
6700 · Other Operating Expenses				
6720 · Branch Mileage	1,452.78	4,000.00	-2,547.22	36.3%
6730 · Library Services Supplies	2,120.66	18,000.00	-15,879.34	11.8%
6731 · Youth Programs				
6731.2 · Summer Reading (SRP)	690.71	5,000.00	-4,309.29	13.8%
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%
Total 6731 · Youth Programs	1,001.48	14,750.00	-13,748.52	6.8%
6740 · Postage & Freight	32.92	1,500.00	-1,467.08	2.2%
6750 · Utilities				
6751 · Garbage				
6751.1 · Baker-Baker Sanitary	347.98	2,000.00	-1,652.02	17.4%
6751.2 · Haines-Baker Sanitary	64.00	250.00	-186.00	25.6%
6751.3 · Halfway-LaRue Sanitary	60.00	350.00	-290.00	17.1%
6751.4 · Richland-Eagle Cap Sanitation	0.00	250.00	-250.00	0.0%
6751.5 · Huntington-Baker Sanitary	84.00	0.00	84.00	100.0%
6751 · Garbage - Other	0.00	0.00	0.00	0.0%
Total 6751 · Garbage	555.98	2,850.00	-2,294.02	19.5% <i>ok</i>
6752 · Heating Fuel				
6752.1 · Baker-Cascade Natural Gas	21.43	14,000.00	-13,978.57	0.2%
6752.2 · Haines-Ed Staub	250.01	2,000.00	-1,749.99	12.5%
6752.3 · Halfway-Ed Staub	0.00	2,500.00	-2,500.00	0.0%

Baker County Library District Profit & Loss Budget Performance

July 2025 through June 2026 *Sep 2025*

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
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%
6752 · Heating Fuel - Other	0.00	0.00	0.00	0.0%
Total 6752 · Heating Fuel	271.44	20,300.00	-20,028.56	1.3%
6753 · Water/Sewer				
6753.1 · Baker-City of Baker City	269.03	2,100.00	-1,830.97	12.8%
6753.2 · Haines-City of Haines	182.00	1,100.00	-918.00	16.5%
6753.3 · Halfway-City of Halfway	164.00	1,000.00	-836.00	16.4%
6753.4 · Richland (NEOHA agreement)	58.64	600.00	-541.36	9.8%
6753.5 · Huntington-City of Huntingtn	178.00	1,100.00	-922.00	16.2%
6753 · Water/Sewer - Other	0.00	0.00	0.00	0.0%
Total 6753 · Water/Sewer	851.67	5,900.00	-5,048.33	14.4%
6754 · Electric				
6754.1 · Baker - OTEC	2,225.32	15,000.00	-12,774.68	14.8%
6754.2 · Haines - OTEC	225.44	2,500.00	-2,274.56	9.0%
6754.3 · Halfway-Idaho Power	176.68	1,200.00	-1,023.32	14.7%
6754.4 · Richland (NEOHA agreement)	165.08	4,000.00	-3,834.92	4.1%
6754.5 · Huntington-Idaho Power	143.50	2,000.00	-1,856.50	7.2%
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%
Total 6754 · Electric	2,936.02	25,700.00	-22,763.98	11.4%
Total 6750 · Utilities	4,615.11	54,750.00	-50,134.89	8.4% <i>ok</i>
6756 · Telecommunications				
6756.0 · Telephone				
6756.1 · Baker - Ooma VoIP Svc	481.74	1,200.00	-718.26	40.1% <i>High ok</i>
6756.2 · Haines - Cascade/Reliance	196.87	850.00	-653.13	23.2% <i>3 months of \$160.58 monthly invoices</i>
6756.3 · Halfway - Pine Telephone	143.65	500.00	-356.35	28.7%
6756.4 · Richland - Eagle Telephone	81.51	550.00	-468.49	14.8%
6756.5 · Huntington - CenturyTel	97.10	1,100.00	-1,002.90	8.8%
6756.6 · Sumpter - CenturyLink/Qwest	127.87	500.00	-372.13	25.6%
6756.8 · Cellular Service-Verizon	193.22	2,500.00	-2,306.78	7.7%
6756.0 · Telephone - Other	0.00	0.00	0.00	0.0%
Total 6756.0 · Telephone	1,321.96	7,200.00	-5,878.04	18.4% <i>ok</i>
6757.0 · Internet				
6757.1 · Baker - Inland Development	1,830.00	9,200.00	-7,370.00	19.9%
6757.2 · Haines - Cascade/Reliance	224.00	1,000.00	-776.00	22.4%
6757.3 · Halfway - Pine Tel	275.85	1,150.00	-874.15	24.0%
6757.4 · Richland - Pine Tel	135.78	550.00	-414.22	24.7%
6757.5 · Huntington -US Cellular	206.59	1,300.00	-1,093.41	15.9%
6757.6 · Sumpter - CenturyLink/Qwest	302.85	1,250.00	-947.15	24.2%

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09/08/25

Accrual Basis

Baker County Library District Profit & Loss Budget Performance

July 2025 through ~~June 2026~~ *Sep 2025*

	<u>Jul '25 - Jun 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6757.8 · Bookmobile - Verizon hot spot	81.62	500.00	-418.38	16.3%
6757.0 · Internet - Other	0.00	0.00	0.00	0.0%
Total 6757.0 · Internet	<u>3,056.69</u>	<u>14,950.00</u>	<u>-11,893.31</u>	<u>20.4% <i>OK</i></u>
Total 6756 · Telecommunications	<u>4,378.65</u>	<u>22,150.00</u>	<u>-17,771.35</u>	<u>19.8% <i>✓</i></u>
Total 6700 · Other Operating Expenses	<u>13,601.60</u>	<u>115,150.00</u>	<u>-101,548.40</u>	<u>11.8%</u>
Total 6000 · Materials and Services	89,241.04	483,500.00	-394,258.96	18.5%
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	<u>0.00</u>	<u>670,559.00</u>	<u>-670,559.00</u>	<u>0.0%</u>
8005 · Transfers				
8005.1 · Transfer-OF Technology Fund	0.00	5,000.00	-5,000.00	0.0%
8005.2 · Transfer-OF Severence 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	<u>0.00</u>	<u>115,000.00</u>	<u>-115,000.00</u>	<u>0.0%</u>
Total 8000 · Transfers & Contingency	<u>0.00</u>	<u>785,559.00</u>	<u>-785,559.00</u>	<u>0.0%</u>
Total Expense	<u>363,320.87</u>	<u>2,445,145.00</u>	<u>-2,081,824.13</u>	<u>14.9%</u>
Net Income	<u>489,248.74</u>	<u>0.00</u>	<u>489,248.74</u>	<u>100.0%</u>

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09/08/25

Accrual Basis

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

	Jul - Sep 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	8.60	100.00	-91.40	8.6%
Total 4415.0 · LITERACY Department	1,107.62	1,200.00	-92.38	92.3%
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	805.81 ✓	4,000.00	-3,194.19	20.1%
Total 4420.7 · Other Revenue	805.81	4,000.00	-3,194.19	20.1%
4429.9 · Interest Income Memorial	675.81	5,600.00	-4,924.19	12.1%
Total 4420.0 · MEMORIAL Department	91,632.90	119,000.00	-27,367.10	77.0%
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	982.89	5,600.00	-4,617.11	17.6%
Total 4430.0 · SEVERANCE Liability Dept	126,527.18	145,600.00	-19,072.82	86.9%
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	137.16	700.00	-562.84	19.6%
Total 4524.0 · TECHNOLOGY Department	17,656.71	23,200.00	-5,543.29	76.1%
Total 4400.0 · OTHER USES Funds	236,924.41	289,000.00	-52,075.59	82.0%
Total Income	236,924.41	289,000.00	-52,075.59	82.0%
Expense				
6000 · Other Uses Fund				
6200 · Literacy Department	0.00	2,000.00	-2,000.00	0.0%
6300 · Memorial Department				

+ \$234,314.14 Agreed to 6/30/25 End. balances

OF-Split Interest of
Jul \$ 900.47
Aug. \$903.99
Amazon revenue
Jul \$219.39
Aug. \$586.42

OK 9/8/25

Other Funds, Cont.

	Jul - Sep 25	Budget	\$ Over Budget	% of Budget
6350 · General Memorial M&S	720.00			
	<i>check # 1980 8/27/25 renew software, Past Perfect</i>			
6364.5 · Amazon Book Sales Expenses	55.95			
	<i>VISA - shipping costs in July</i>			
6380 · Grants Dept				
6380.40 · OCF Grant- Sumpter Branch	500.00			
	<i>check # 1981 Ne-Hi, pay 1/2 to replace window in Sumpter Museum Bldg; uses up OCF grant</i>			
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	1,275.95	146,750.00	-145,474.05	0.9%
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	24.00			
6900 · Misc. bank charges - Other	0.00	250.00	-250.00	0.0%
Total 6900 · Misc. bank charges	24.00	250.00	-226.00	9.6%
Total 6000 · Other Uses Fund	1,299.95	289,000.00	-287,700.05	0.4%
Total Expense	1,299.95	289,000.00	-287,700.05	0.4%
Net Income	235,624.46	0.00	235,624.46	100.0%

BAKER COUNTY LIBRARY DISTRICT
Memorial Funds Report
 Fiscal Year 2024-2025 Designated funds

COPY
 FYE 6/30/2025 Balances

	Original date recd	Original Fund	CASH BASIS Balance June 30	Income fiscal year	Spent fiscal year	Other (Adjustmt)	Accrual BASIS 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	\$2,800.00				\$2,800.00	Recd grant 4/3/2023, auto deposit to General Fund; moved to OF-Grants 11/19/23 for tracking
SDAO Special Districts - Safety & Security grant	12/1/2024	\$2,500.00	\$0.00	\$2,500.00			\$2,500.00	
SUB-TOTAL RESTRICTED FUNDS							\$20,596.70	sub-total RESTRICTED
COMMITTED Donations (donor designated purpose):								
Sumpter Library - branch contributions	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	\$2,206.75	\$1,000.00			\$3,206.75	Masonic Lodge donated funds for Bikes-For-Books; Oct 2023 recd \$1000, less 4 bikes given away, Oct 2024 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 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
Youth Programs - donor designated purpose	Nov 24		\$0.00	\$500.00			\$500.00	donor designated \$500 for "childrens/young adult part of the library" (shared w/Missy 11/20/2024)
Memorial - Oregon History Room (E.Binns)	Mar-24		\$300.00				\$300.00	donor designated \$300 to benefit Oregon History Room
SUB-TOTAL COMMITTED FUNDS							\$7,514.25	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 mtg 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	\$19,509.11				\$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)	6/30/2015	Not Applic	\$234.69	\$4,147.55	(\$1,005.02)	(\$3,000.00) *	\$377.22	Annual transfer of funds to Gen Fund book budget
Donation for new books	7/25/2023		\$300.00		(\$300.00)		\$0.00	to benefit Baker Library (donor specified); funds moved to general fund w/Amazon transfer
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		(\$7,122.00)		\$658.00	budgeted savings for board of director elections
SUB-TOTAL ASSIGNED FUNDS							\$49,253.13	subtotal ASSIGNED
NON-Designated/Unassigned Donations:								
Memorial donations - other small non-designated			\$50.00	\$75.00			\$125.00	
Memorial donations - In memory of ...			\$0.00				\$0.00	
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	\$350.00	\$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	\$7,867.42	\$4,273.22	(\$144.00)	(\$1,000.00)	\$10,996.64	accumulated net interest income; used for misc mem exp
Memorial - Purchases from memorial funds			\$0.00		(\$431.94)		(\$431.94)	May volunteer appreciation event expense
Memorial - Past Perfect archive photo software			\$0.00		(\$720.00)		(\$720.00)	deduct from gen Memorial; PastPerfect software renewal for photo collection
Memorial - other purchases			\$0.00	\$167.50			\$167.50	baker downtown, proceeds from monthly event, Oct
Memorial - other purchases			\$0.00				\$0.00	
Memorial - accrued expenses/ adjustment			\$0.00				\$0.00	A/P paid in July
NET General Memorial Funds, Total							\$12,487.20	subtotal NON-Designated (Net) funds
Cash Balance in Memorial Funds			\$90,910.97	\$12,663.27	(\$9,722.96)	(\$4,000.00)	\$89,851.28	* balance updated at 06/30/2025

Beginning cash balance at 6/30/2024, verified 9/17/24
 Ending cash balance at 6/30/2024, verified 7/16/2025

PROOF TOTAL	Beginning numbers	Ending numberS	\$	89,851.28	cash balance on books, memorial accounts only
checking	\$ 4,862.50	\$ 3,529.54	ok	\$	*difference is accruals (6/30/24 \$207.24 less 6/30/25 \$112.43)
pool-mem	\$ 37,847.31	\$ 45,242.58			
pool-election	\$ 7,780.00	\$ 658.00			
pool-barger	\$ 40,421.16	\$ 40,421.16			
	\$ 90,910.97	\$ 89,851.28			

3:35 PM

09/08/25

Accrual Basis

Capital Investment Fund
Baker Co Library - ~~Other Funds~~
Profit & Loss Budget Overview
 July through September 2025

	Jul - Sep 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	769.72 ✓	7,500.00	-6,730.28	10.3%
Total 4600 · CAPITAL INVESTMENT Fund	99,087.56	212,500.00	-113,412.44	46.6%
Total Income	99,087.56	212,500.00	-113,412.44	46.6%
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	99,087.56	0.00	99,087.56	100.0%

Interest
Jul \$384.11
Aug. \$385.61

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

	Sep 25	Jul - Sep 25	YTD Budget	% of Budget	Annual Budget
Income					
4000 · Membership Dues	0.00	0.00	278,943.00	0.0%	278,943.00
4010 · Grant Revenue	0.00	0.00	80,000.00	0.0%	80,000.00
4011 · LSTA Grant #1 - Courier	0.00				
Total 4010 · Grant Revenue	0.00	0.00	80,000.00	0.0%	80,000.00
4200 · Interest Income	0.00	1,737.09	12,000.00	14.5%	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
Total Income	0.00	277,494.95	639,443.00	43.4%	639,443.00
Expense					
5000 · Sage Personal Services					
5100 · Sage Staff Salaries & Wages					
5101 · System Administrator- ER	6,371.40	12,570.60	82,620.00	15.2%	82,620.00
5102 · Business Manager- CH	673.16	1,346.34	8,160.00	16.5%	8,160.00
Total 5100 · Sage Staff Salaries & Wages	7,044.56	13,916.94	90,780.00	15.3%	90,780.00
5200 · Sage Payroll Taxes & Benefits					
5201 · Group Health Insurance	0.00	0.00	24,512.00	0.0%	24,512.00
5204 · PERS Retirement	1,891.53	3,735.80	26,000.00	14.4%	26,000.00
5205 · Fed SS Employer Taxes	538.91	1,064.64	6,796.00	15.7%	6,796.00
5206 · State Employer Taxes	32.81	67.17	650.00	10.3%	650.00
5207 · Workmans Comp	1.63	308.26	30.00	1,027.5%	30.00
5299 · Payroll Expenses	0.00	3.50	150.00	2.3%	150.00
Total 5200 · Sage Payroll Taxes & Benefits	2,464.88	5,179.37	58,138.00	8.9%	58,138.00
Total 5000 · Sage Personal Services	9,509.44	19,096.31	148,918.00	12.8%	148,918.00
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	57,557.00	70,000.00	82.2%	70,000.00
6132 · Sage Courier Expense	2,306.23	5,910.57	50,000.00	11.8%	50,000.00
Total 6130 · Courier Services & Supplies	2,306.23	63,467.57	120,000.00	52.9%	120,000.00
6140 · Dues & Subscriptions	0.00	0.00	5,000.00	0.0%	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	0.15	500.00	0.0%	500.00

OK Bills sent out in October

Pool Interest Jul \$1046.61 Aug \$690.48

+ Agreed to 6/30/25 ending cash.

2 months 12,570.60 ✓ 1,346.34 ✓

CK # 2642 \$300.00 New work comp. policy

6 checks to Small Couriers

CK 9/8/25

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

	Sep 25	Jul - Sep 25	YTD Budget	% of Budget	Annual Budget
6210 · Tech Contracted Services					
6210.1 · System Support Contract	6,512.22	13,024.44	81,090.00	16.1%	81,090.00
6210.3 · Technical services	0.00	0.00	13,500.00	0.0%	13,500.00
6210.4 · Website	0.00	0.00	3,000.00	0.0%	3,000.00
Total 6210 · Tech Contracted Services	6,512.22	13,024.44	97,590.00	13.3%	97,590.00
6220 · Technology					
6220.1 · Tech Support & Subscriptions	0.00	1,500.00			
6220.2 · Development	0.00	300.00			
6220.3 · Patron Notification System	4,175.00	4,175.00			
6220 · Technology - Other	0.00	0.00	10,000.00	0.0%	10,000.00
Total 6220 · Technology	4,175.00	5,975.00	10,000.00	59.8%	10,000.00
6240 · Telecommunications	0.00	0.00	250.00	0.0%	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
Total 6000 · Materials & Services	12,993.45	82,467.16	238,525.00	34.6%	238,525.00
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
Total Expense	22,502.89	101,563.47	432,443.00	23.5%	432,443.00
Net Income	-22,502.89	175,931.48	207,000.00	85.0%	207,000.00

*Tech Support
monthly
contract*

*CR# 2650
\$675 Subsc
\$3500 block
of 100,000 Text
messages*

*Kenneth Cox
CR# 2641 8/29/25 Update Evergreen*