



Baker County Library District
Board of Directors
Budget Hearing & Regular Meeting Agenda
Monday, June 17, 2013, 7:00 – 8:30 pm
Riverside Meeting Room, Baker County Public Library
2400 Resort St, Baker City
Gary Dielman, President

7:00	I. CALL TO ORDER	Dielman
	II. Additions/deletions from the agenda (ACTION)	Dielman
	III. Conflicts or potential conflicts of interest	Dielman
	IV. Approval of minutes from May 13 Board meeting and May 15 Budget Committee Meeting (ACTION)	Dielman
	IV. BUDGET HEARING	Dielman
	VI. Open forum for general public, comments & communications In the interests of time and to allow as many members of the public an opportunity to speak, the board asks guests to limit remarks to five (5) minutes if speaking on behalf of an individual, or ten (10) minutes if speaking on behalf of a group or organization.	
	VI. PREVIOUS BUSINESS	
	i. 2013-14 budget approval. Resolution 2012-13.007 (ACTION)	Dielman
	VI. ANNUAL / RECURRING BUSINESS	
	i. 2013-14 Regular meeting times	Stokes
7:30	VIII. NEW BUSINESS	
	i. Resolution 2012-13.008 Other Fund Suppl. Budget (ACTION) Transferring Book Sale Revenue from Other Funds	Stokes
	ii. Resolution 2012-13.009 General Fund Suppl. Budget (ACTION) This resolution adjusts budget lines for the end of the year.	Stokes
	iii. Eunice Barger estate bequest	Stokes
8:10	IX. ADMINISTRATIVE REPORTS	
	i. Director's Report	Stokes
	X. Agenda items for next regular meeting: Jul 15, 2013	Dielman
8:30	XI. ADJOURNMENT	Dielman

The times of all agenda items except open forum are approximate and are subject to change. Other matters may be discussed as deemed appropriate by the Board. If necessary, Executive Session may be held in accordance with the following. Topics marked with an asterisk* are scheduled for the current meeting's executive session.

ORS 192.660 (1) (d) Labor Negotiations
ORS 192.660 (1) (h) Legal Rights

ORS 192.660 (1) (e) Property
ORS 192.660 (1) (i) Personnel



Baker County Library District

Board of Directors

Regular Meeting Minutes

Monday, May 13, 2013, 7:00 – 8:30 pm

Riverside Meeting Room, Baker County Public Library

2400 Resort St, Baker City

Gary Dielman, President

<p>Call To Order</p>	<p>Gary Dielman, President called the meeting to order at 7:06 pm. The meeting was held in the Riverside Meeting Room at the Baker County Public Library, 2400 Resort Street, Baker City, Oregon. Present were: Gary Dielman, Della Steele, Nellie Forrester, Kyra Rohner-Ingram, and Betty Palmer, Directors; Perry Stokes, Library Director; and Christine Hawes, Business Manager. Guest speaker, Kevin Bell of Clarke & Clarke Insurance was also present.</p>
<p>Agenda Approved</p>	<p>Stokes made one correction to the agenda after sending the board packets out. The subject of Custodial Contract will be postponed to another meeting. No other changes were given.</p>
<p>Minutes Approved</p>	<p>Dielman asked for corrections or changes to minutes from last month. None were given. Palmer made a motion to approve the Agenda as corrected and the April 8, 2013 Regular Meeting Minutes as presented; Forrester seconded; passed unanimously.</p>
<p>Conflicts of Interest</p>	<p>Dielman verified there were no conflicts of interest to be declared.</p>
<p>Public Comment</p>	<p>Dielman stated for the record that there were no other members of the public present for comments.</p>
<p>Health Insurance Plan Review</p>	<p>Dielman asked Kevin Bell to present the health insurance renewal information. Bell explained the Library District has its insurance through Special Districts Association of Oregon which manages health insurance for hundreds of its District members. Special Districts bids out the insurance contract annually. Last year Pacific Source won the bid; Blue Cross came in second. This year only Pacific Source put in a bid; Blue Cross didn't want to bid because of the loss ratio. Last year there was no increase in health insurance rates as losses were minimal while this year losses were significant. This year Library District rates will increase 15.93% to continue with the same insurance plan.</p> <p>Bell reviewed factors that contributed to the rate increase as listed in the SDAO 2013 Health Insurance Renewal report he passed around: 2012 SDAO Claims Experience 101%; 2013 Administrative Costs 12%, 2013 Claim Trend Factor 11%, and 2013 ACA Premium Tax 3% totals 127% indicating a potential 27% rate increase. Compared to that 27% indicated rate increase, this year's increase could have been worse but Pacific Source was able to keep the average rate increase down to 16.6%. The Library District's rate is a little better because it is in a pooled group rate. Bell explained most of the Affordable Care Act (ACA, Obama's insurance law) doesn't go into effect until 2014. The ramifications of insurance reform on the industry are not yet known.</p> <p>Bell reviewed the Library District current insurance plan and comparison of an alternate plan that would hold costs down at slightly less than current rates. The current Bronze Value K insurance package costs \$476.47 for a single person with renewal of the same plan at \$550.98 (including pharmacy plan, vision and dental). Comparing the K plan to the Bronze Value L, the major difference is increasing the individual deductible from \$3,000 to \$5,000. One change in coverage is that the ACA removed the lifetime limit cap on what the plan would pay (there had been a million dollar benefit lifetime maximum). The plan has preferred provider coverage; employees need to use physicians that are under contract with Pacific Source or are liable for full costs. The</p>



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	<p>plan continues to cover 70% of medical costs and has co-pays for routine office visits, emergency room visits. Pacific Source has coverage in Oregon and Idaho.</p> <p>The Library District currently maintains a \$200 deductible through a reimbursement account for employees while the Library covers up to \$2,800 of the \$3,000 plan deductible. Most other organizations Bell works with, he said, have gone to \$500 or \$1,000 portion paid by the employee. Bell also reviewed highlights for pharmacy, vision and dental plans. Bell went on to say that he does not anticipate an increase in liability insurance this year.</p> <p>Stokes asked about the window for plan changes. Bell said that the Library District's open enrollment is May. Contract changes must be made prior to the June 1 renewal date. For new employees, enrollment is June 1 and December 1. Bell suggested keeping the same plan and raising the employee deductible. Stokes added that he ran the numbers for both options. He determined it is more cost effective to stay with the current plan until the cost increase is greater than the liability. Currently, the Library District sets aside \$15,000 for medical liability funds. The Alternate Plan L would require at least \$27,000 in the liability account, nearly double. Stokes displayed a report showing the actual medical reimbursements over the past 5 years. Stokes recommended maintaining the staff deductible portion at least 10% of the deductible, currently \$300 and, since moving to Plan L we would need an additional \$15,000 in savings, maintaining the Plan K renewal premium. Dielman agreed with staying with the same plan and asked the directors for their opinion on staying at \$200 or moving to \$300-\$500 for deductible. Stokes recommended that if the District intends to have employees pay \$500, or 20% (\$600), it should be done in increments.</p> <p>Rohner-Ingram opened discussion on non-preferred coverage. Palmer was asked about the school district coverage. She replied that most have chosen larger deductibles to decrease the cost of insurance paid by the employee. She will hear about the school district plan tomorrow. The school district has a cap on how much they will pay per person. Dielman verified that a \$300 deductible would mean that the Library District pays \$2,700 of the deductible with the employee being liable for the rest. Forrester made a motion to increase the employee deductible to \$300 and stay with the current Pacific Source Bronze Value K health insurance plan; Steele seconded; motion passed unanimously.</p> <p>Palmer asked for checks to sign. She has to leave early from the meeting. Hawes passed out checks for signatures to the Directors. Checks were signed and bills were approved.</p> <p>Stokes gave Palmer her budget packet to review before the budget meeting.</p>
<p>Budget Draft FY2013-14; Adopt Resolution 2013-13.006</p>	<p>Stokes began by stating that he had to struggle to get the books budget at 6% of the operating budget (the goal is a minimum of 10%). The book budget drain is due to a significant increase in personnel costs: a health insurance increase of 16% and PERS retirement cost increase of 50%. Together, the two increases total \$35,000. He consulted with Aletha Bonebrake (retired Director) to discuss options: one option was to cut a position; another option was to cut back bookmobile runs since one bookmobile driver is retiring. However, bookmobile usage is comparable to the branches and neither of these options directly addresses the primary issue that staff with benefits are more expensive. The plan of action that seemed most plausible was</p>



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to cut one open hour four evenings a week, closing at 7:00pm rather than 8:00pm Monday through Thursday. This spreads the cut across all the eight staff that work an evening shift including himself. Stokes explained that he feels that administration should share in the burden that will be shared by eight staff. With the exception of one who has already retired through PERS, the increases in retirement the staff is actually receiving a raise in benefits. He reviewed reports where he had compared the options: Option 1 – cut one bookmobile driver will save \$7,251; Option 2 – cut one hour four evenings will save \$7,265. The Directors agreed that they liked the option of staff sharing the burden.

Stokes reviewed the draft budget documents at LB-20 Resources; added columns show the current fiscal year original budget, adopted budget, final budget and variance. The Final Budget column includes the year-end close out adjustments. The Variance column will serve as the Resolution Detail for the year end close out adjusting the budget lines as needed. The Resolution appropriates \$24,282 in additional income. Revenues were higher in fines and fees by \$5,000, prior taxes by \$4,500, other tax revenues of \$2,300 and other small increases with a slight decrease in Interest income totaling \$24,282. Looking at the total budget this year compared to the projected fiscal year 2013-2014, the budget will remain flat with a nominal revenue increase next year of \$1,658.

Stokes next reviewed draft budget documents LB-31 Detailed Requirements. In the **Materials & Services detail**, the book budget decrease of \$18,000 looks like a lot but when one looks at the current fiscal year, the book budget was originally \$84,673 (7.4%). Increases through the year totaled \$12,927 as funds were available. The starting point for next year would be \$79,589 (6.8%) and hopefully that budget line can again be increased during the year. In Facilities Maintenance, the budget was increased to cover some big projects going on this year; currently we are replacing the waterline to the building while the City is working on the street. Next year, the maintenance budget will decrease back down to historical levels. The Election budget is zero as no position will be up for re-election. Other lines that decreased from the final budget back to comparable to this year's beginning budget include Computer Maintenance, Bookmobile Operations, and Travel & Training. The one increase was in Public Programs, this is an area we need to improve. The total requirement for M&S is \$23,117 less than the final budget this year. Moving on to **Personal Services detail**, Stokes reviewed each line of payroll with the big increases being the PERS budget at 50% or \$22,812. The Health Insurance budget will increase \$13,487. Wage adjustments include a 1% cost-of living increase for non-benefit staff only, step increases as scheduled, and decreased wages for those staff working one fewer hour per week due to the hours change. The benefits staff will not receive cost-of-living increases. Stokes demonstrated how they are effectively getting a raise through the increased PERS and health insurance costs. The total requirement for Personal Services is \$15,769 more than the final budget this fiscal year. The LB-30 summarizes everything already covered in detail. The board was supportive of strategies presented in the draft budget. **Rohner-Ingram made a motion to approve Resolution 2012-13.006 Resolution to adopt the supplemental budget, appropriate income & authorize transfers and the attachments referred to; Forrester seconded; passed unanimously (4 yea).**

Palmer left the meeting at 8:20pm.



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<p>Administrative Reports</p>	<p>Stokes gave administrative reports beginning with a report on Facilities. The City recommended replacing the deteriorating water pipe coming into the building. It probably has been leaking and may be the culprit causing high water bills. The repair should be cheaper and easier to do while Resort Street is already under construction. Stokes arranged for a PRCF work crew to excavate the line; they are coming again tomorrow to complete the work at a contracted rate. He has received a bid from Action Plumbing of \$2,432 to replace the line; this does not include excavating or the backfill. The City will put in the new sidewalk. The Boiler compressor is being replaced by Cook & Emele for approximately \$3,000 plus installation. Failure of the unit was caught by Jim White who noticed the pressure was down and brought it to Stokes' attention. White has loaned the Library his personal portable compressor for a temporary fix, allowing the building to remain at a comfortable temperature, until the new one arrives. The digital video recording unit for building security needs replacement. Alpine Alarm is checking on the warranty and looking into a solution for the public phone. An additional phone line for the fax machine may be needed to solve the problem of blocking long distance on the public phone. They are also checking the alarm system. There have been a few false alarms due to the motion sensor and a couple other minor errors. In Branch news, a letter of complaint was received from Eagle Telephone. A copy of the letter was included in the director packets. The company provides telephone service to the <u>Richland Branch Library</u>, and until this month, had also provided Internet services. Hawes posts open bid forms on the USAC website; a bid was received and was determined to be the winning bid. Eagle Telephone feels unfairly treated. Stokes described the incident and how it was handled. Stokes believes the District acted appropriately so as to efficiently use public resources and hopes good business relations can be maintained with this vendor.</p>
<p>Business Report</p>	<p>Hawes passed out financial statements. The General Fund received tax turnovers of \$7,370.09 on May 1. The Baker Library is now using PayPal to accept visa transactions for payment of library fines or lost items over \$5 minimum. It was tested a few times by Stokes and other managerial staff before general staff was trained to use it. There have been 16 transactions to-date totaling \$455. PayPal automatically transfers the funds to the District checking account. Also, E-Rate funding requests of \$4,392.56 have been filed; the funds will come in the next month. Personal Services percentage is a little high; Stokes has fixed this with the year-end resolution. Under Materials & Services, books are 102% spent with checks to Ingram \$1,226.28, Grey House Guide to Common Stocks \$424.05, and Visa \$2,912.71 for books and DVDs. In Maintenance, checks include H&H Lock & Key \$50 service call for a jammed lock on one of the main library doors, Millers \$389.67 grounds maintenance, and Thatcher's \$278.01 building maintenance. In Travel & Training, the Director and two staff went to the WLA/OLA Conference; checks to Sara \$156.83 and Carmen \$52 for travel reimbursement, and Visa \$677.06 hotel, parking and registrations. PayPal visa fees total \$15.50 to-date (4% of related revenue). Under Telecommunications, the MTE Communications branch long distance bill had 2 calls totaling \$25.00 made from the Sumpter Library for OPRD training; we have requested reimbursement.</p> <p>Additional E-Rate funds available to be filed in June \$1,556.66. Fiscal Year 2013-14 applied for funding for Baker telephone and branches of \$4,785.02 plus a separate request for Baker Internet \$6,930 that NERO applies for directly. The Discount percentage dropped from 80% funded this year to 70% funded next year. Our percentage is tied to the National School Lunch Program data. According to the data available at the time we applied, students eligible for the program declined from the</p>



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	<p>prior year. The data currently available looks like the funding will go back up the following fiscal year.</p> <p>In other news, we received replies in response to the letter requesting abatement of penalties for filing November payroll taxes late. The IRS declined the response. The fine had already been paid by the due date. The Oregon Department of Revenue did approve the request and forgave the fine. Should the disgruntled vendor for Richland Internet services file a complaint with the USAC over the decision to move service, it may cause an audit of the bid records. That vendor has stated it may refuse to cooperate with E-Rate in the future. Ending on a good note, Hawes 8 year anniversary was in April 2013, while Stokes 6 year anniversary was also in April! The Directors congratulated both.</p>
Next Meeting Date	<p>Stokes passed out the budget packets for the Directors to review for the budget meeting.</p> <p>The next Board meeting will be June 17, 2013.</p>
Adjourn	<p>The meeting was adjourned at 9:07pm.</p> <p>Respectfully submitted,</p> <p>Perry Stokes, Secretary to the Board</p> <p>PS/ch</p>

4:05 PM
06/13/13
Cash Basis

Baker County Library District
Profit & Loss Budget Performance
July 2012 through June 2013

General Fund

Attachment IX.i.c

	Jul '12 - Jun 13	Budget	\$ Over Budget	% of Budget
Income				
4000 · Current Year Tax Levy	<i>Tax Turnovers!</i>			
4001 · Current Tax Levy	591,083.03	616,762.00	-25,678.97	95.8%
4006 · Local Option Levy	236,742.33	242,238.00	-5,495.67	97.7%
Total 4000 · Current Year Tax Levy	827,825.36	859,000.00	-31,174.64	96.4%
<i>6/03/2013</i>				
<i>\$32,028.26</i>				
4005 · Prior Year Taxes				
4011 · Levy 1st year prior	38,302.78			
4012 · Levy 2nd year prior	12,031.18			
4013 · Levy 3rd year prior	8,272.07			
4014 · Levy 4th year prior	4,409.91			
4015 · Levy 5th year prior	145.10			
4016 · Levy 6th year prior	26.55			
4017 · Levy 7+ prior years	14.09			
4005 · Prior Year Taxes - Other	0.00	39,500.00	-39,500.00	0.0%
Total 4005 · Prior Year Taxes	63,201.68	39,500.00	23,701.68	160.0%
4020 · Other Taxes/Bond Priors-LandSale	0.00	3,500.00	-3,500.00	0.0%
4060 · State Resource Sharing	5,838.00	6,000.00	-162.00	97.3%
4100 · Fines and Fees	17,479.86	18,000.00	-520.14	97.1%
4200 · Interest Income	1,378.73	7,750.00	-6,371.27	17.8%
<i>on last June tax report interest moved later</i>				
4300 · Other Revenues				
4301.1 · VocRehab Reimb/ODHS	5,361.36	5,400.00	-38.64	99.3%
4302 · Donations	150.00	900.00	-750.00	16.7%
4303 · Program Support	385.25			
4307 · E-Rate Refunds	5,731.52	6,500.00	-768.48	88.2%
4309 · Friends Booksale Income	9.73			
4320 · Other Revenues - Miscellaneous	280.44			
Total 4300 · Other Revenues	11,918.30	12,800.00	-881.70	93.1%
4310 · Technology Mgr Contract Income	924.00	2,700.00	-1,776.00	34.2%
4500 · Transfer Income	0.00	2,060.00	-2,060.00	0.0%
<i>Just billed OTLD \$1767.63 for 4-day visit 5/31-6/2</i>				
4999 · Beginning Cash				
4999.1 · Checking cash on hand	0.00	19,343.00	-19,343.00	0.0%
4999.2 · LGIP cash on hand	219,342.56	200,000.00	19,342.56	109.7%
Total 4999 · Beginning Cash	219,342.56	219,343.00	-0.44	100.0%
Total Income	1,147,908.49	1,170,653.00	-22,744.51	98.1%
Expense				
5000 · Personal Services				
5001 · District salaries				
5100 · Baker Branch				
5102 · PS-Library Director	70,535.71	70,536.00	-0.29	100.0%
5104 · SD-Administrative Assistant	18,234.69	18,670.00	-435.31	97.7%
5105 · CH-Business Manager	20,084.14	20,290.00	-205.86	99.0%
5120 · CW-Lib Ass/Supplies Mgr, ILL	36,786.29	36,786.00	0.29	100.0%

Ch 6/13/2013

4:05 PM
06/13/13
Cash Basis

Baker County Library District Profit & Loss Budget Performance July 2012 through June 2013

	Jul '12 - Jun 13	Budget	\$ Over Budget	% of Budget
5123 · AD-Lib Asst/Window, Media	8,690.50	8,829.00	-138.50	98.4%
5124 · CA-Lib Asst/Shelver, Volntr Mgr	16,120.79	16,204.00	-83.21	99.5%
5125 · LC-Lib Asst/Catalog Specialist	28,958.80	29,244.00	-285.20	99.0%
5126 · MS-Lib Asst/Childrens Services	23,646.33	23,586.00	60.33	100.3%
5128 · SM-Lib Asst/Public Services	14,263.26	14,357.00	-93.74	99.3%
5129 · SB-Lib Asst/Periodicals Mgr	30,264.38	30,264.00	0.38	100.0%
5131 · DP-Reference Services	29,581.47	29,706.00	-124.53	99.6%
5132 · HS-Lib Asst/Processing	10,722.54	10,724.00	-1.46	100.0%
5133 · CS Lib Asst/Media Processing	17,433.93	17,740.00	-306.07	98.3%
5139 · Student/Public Services	0.00			
5140 · Vacation Substitutes	7,240.55	7,845.00	-604.45	92.3%
5142 · TG-Library Asst, Sunday	1,153.15	1,307.00	-153.85	88.2%
5150 · Bookmobile/Maintenance				
5150.3 · SK-Bookmobile Driver	6,143.36	6,800.00	-656.64	90.3%
5150.5 · RW-Bookmobile Driver	5,969.21	6,400.00	-430.79	93.3%
Total 5150 · Bookmobile/Maintenance	12,112.57	13,200.00	-1,087.43	91.8%
5152 · JW-Technology Manager	46,949.65	45,249.00	1,700.65	103.8%
5173 · Facilities Maintenance	4,987.20	4,987.00	0.20	100.0%
Total 5100 · Baker Branch	397,765.95	399,524.00	-1,758.05	99.6% OK
5200 · Branch Attendants				
5202 · Haines	11,156.13	11,736.00	-579.87	95.1%
5203 · Halfway	13,164.72	13,550.00	-385.28	97.2%
5204 · Richland	11,690.16	11,456.00	234.16	102.0%
5205 · Huntington	9,956.99	10,686.00	-729.01	93.2%
5206 · Sumpter	12,393.03	11,736.00	657.03	105.6%
5209 · Branch Training	1,452.70	1,500.00	-47.30	96.8%
Total 5200 · Branch Attendants	59,813.73	60,664.00	-850.27	98.6%
Total 5001 · District salaries	457,579.68	460,188.00	-2,608.32	99.4% OK
5300 · Special Contracts				
5153 · JW-Tech Contracts				
5153.2 · Or Trail Library District	0.00	1,700.00	-1,700.00	0.0% <i>* Insurance increase eff. 6/01</i>
Total 5153 · JW-Tech Contracts	0.00	1,700.00	-1,700.00	0.0%
5160 · Jobs Plus/Vocation Programs	5,970.80	6,000.00	-29.20	99.5%
Total 5300 · Special Contracts	5,970.80	7,700.00	-1,729.20	77.5%
5400 · Payroll Taxes & Benefits				
5401 · Group Insurance				
5401.1 · Health Insurance	75,257.17	73,294.00	1,963.17	* 102.7%
5401.2 · Insurance benefit	5,856.39	5,792.00	64.39	101.1%
5401.3 · Group Insurance Liability	15,617.24	15,000.00	617.24	** 104.1%
Total 5401 · Group Insurance	96,730.80	94,086.00	2,644.80	102.8% <i>** 1 additional medical memb. \$587.43 for this FY.</i>

over budget

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Baker County Library District Profit & Loss Budget Performance July 2012 through June 2013

	Jul '12 - Jun 13	Budget	\$ Over Budget	% of Budget	
5403 · Life Insurance	929.18	930.00	-0.82	99.9%	
5404 · PERS	46,090.98	46,000.00	90.98	100.2%	
5405 · S.S. Employer Portion	34,981.42	35,480.00	-498.58	98.6%	
5406 · SUTA Employer Portion	436.86	909.00	-472.14	48.1%	
5407 · Workmans Comp	2,209.15	2,200.00	9.15	100.4%	
Total 5400 · Payroll Taxes & Benefits	181,378.39	179,605.00	1,773.39	101.0%	
6560 · Payroll Expenses	0.00				
Total 5000 · Personal Services	644,928.87	647,493.00	-2,564.13	99.6%	<i>Overall 90 is Good.</i>
6000 · Materials and Services					
6100 · Books & Periodicals					
6110 · Adult Books	36,294.81	43,600.00	-7,305.19	83.2%	
6120 · Childrens & Juvenile Books	13,238.23	12,000.00	1,238.23	110.3%	
6130 · Reference Books	4,782.30	7,500.00	-2,717.70	63.8%	<i>Ingram \$ 2808.90</i>
6134 · Electronic Subscriptions	9,885.00	9,000.00	885.00	109.8%	
6140 · Periodicals	11,997.98	12,000.00	-2.02	100.0%	
6150 · Audio	6,131.03	6,000.00	131.03	102.2%	
6160 · Video/DVD	11,872.55	6,000.00	5,872.55	197.9%	
6170 · Bindery	0.00	1,000.00	-1,000.00	0.0%	
6171 · Music	917.44	500.00	417.44	183.5%	
Total 6100 · Books & Periodicals	95,119.34	97,600.00	-2,480.66	97.5%	<i>Total book budget purchases \$ 4768.10 for June</i>
6200 · OPAC Services					
6201 · SAGE Network	10,000.00	9,800.00	200.00	102.0%	
6204 · OCLC/ILL Referral	162.18	600.00	-437.82	27.0%	
Total 6200 · OPAC Services	10,162.18	10,400.00	-237.82	97.7%	
6300 · Building Eq. & Supplies					
6310 · Building & Grounds Maintenance					
6311 · Branch building expenses	6,292.54	5,000.00	1,292.54	125.9%	<i>Action Plumbing \$ 2432 new water main</i>
6312 · Snow Removal	893.50	2,000.00	-1,106.50	44.7%	
6310 · Building & Grounds Maintenance - Other	17,589.02	21,900.00	-4,310.98	80.3%	<i>Cook + Emele \$ 2000</i>
Total 6310 · Building & Grounds Maintenance	24,775.06	28,900.00	-4,124.94	85.7%	<i>HVAC new control compressor</i>
6320 · Janitorial Supplies					
6321 · Cleaning contract	10,320.00	10,500.00	-180.00	98.3%	
6322 · Supplies	1,821.72	2,000.00	-178.28	91.1%	
Total 6320 · Janitorial Supplies	12,141.72	12,500.00	-358.28	97.1%	
6340 · Equipment Maint. & Supplies	3,695.77	3,800.00	-104.23	97.3%	
6345 · Computer Maintenance					
6345.1 · Computer - Maintenance	3,315.50	6,600.00	-3,284.50	50.2%	
6345.2 · Software subscriptions	4,070.23	5,000.00	-929.77	81.4%	
6345.3 · Comp Tech - Branch Travel	2,481.26	2,000.00	481.26	124.1%	
6345.4 · Computer - Hardware	5,785.03	5,000.00	785.03	115.7%	

Baker County Library District Profit & Loss Budget Performance July 2012 through June 2013

	Jul '12 - Jun 13	Budget	\$ Over Budget	% of Budget
Total 6345 · Computer Maintenance	15,652.02	18,600.00	-2,947.98	84.2%
Total 6300 · Building Eq. & Supplies	56,264.57	63,800.00	-7,535.43	88.2%
6400 · Bookmobile Operations				
6410 · Bookmobile Fuel	3,413.32	4,000.00	-586.68	85.3%
6420 · Bookmobile Maintenance	5,179.86	4,700.00	479.86	110.2%
Total 6400 · Bookmobile Operations	8,593.18	8,700.00	-106.82	98.8%
6600 · Corporate Costs				
6610 · Insurance				
6612 · Boiler	1,068.00	1,100.00	-32.00	97.1%
6613 · SDAO Liability	10,724.50	10,789.00	-64.50	99.4%
6614 · Flood Insurance	1,314.00	1,250.00	64.00	105.1%
Total 6610 · Insurance	13,106.50	13,139.00	-32.50	99.8%
6620 · Travel & Training	2,952.34	3,500.00	-547.66	84.4%
6621 · Special Contracts Travel	423.63	600.00	-176.37	70.6%
6630 · Election	0.00	3,200.00	-3,200.00	0.0%
6640 · Auditor	7,280.00	7,285.00	-5.00	99.9%
6641 · Bookkeeping Supplies & Services	1,567.75	1,700.00	-132.25	92.2%
6660 · Association dues	958.15	1,400.00	-441.85	68.4%
6680 · Publication	1,104.63	1,250.00	-145.37	88.4%
6690 · Financial Mgmt Fees				
6690.1 · Checking Account Fees	230.50			
6690.2 · Pool 5291 Fees	145.19			
6690.3 · PayPal Transaction Fees	21.60			
6690.4 · Quick Books Direct Deposit Fees	* 375.20			
6690 · Financial Mgmt Fees - Other	0.00	620.00	-620.00	0.0%
Total 6690 · Financial Mgmt Fees	772.49	620.00	152.49	124.6%
6691 · Legal Administration	200.00	200.00	0.00	100.0%
6692 · Professional services	0.00	0.00	0.00	0.0%
6696 · PR Events, Programs	420.13	800.00	-379.87	52.5%
Total 6600 · Corporate Costs	28,785.62	33,694.00	-4,908.38	85.4%
6700 · Other Operating Expenses				
6720 · Branch Mileage	2,745.51	2,500.00	245.51	109.8%
6730 · Library Services Supplies	13,016.92	13,500.00	-483.08	96.4%
6731 · Children & Youth Programs				
6731.2 · Summer Reading	1,717.01	1,500.00	217.01	114.5%
6731.3 · Storytime	299.57			
6731.4 · Other Youth Programs	219.05			
6731.5 · Teen Activities	601.63			
6731.6 · Haines Summer Reading	96.03	400.00	-303.97	24.0%
6731 · Children & Youth Programs - Other	0.00	1,400.00	-1,400.00	0.0%

Tech Travel Costs to ORL

Anticipate Reimb of \$423.63

** moved QB direct deposit fees to here budgeted for*

Baker County Library District Profit & Loss Budget Performance July 2012 through June 2013

	Jul '12 - Jun 13	Budget	\$ Over Budget	% of Budget
Total 6731 · Children & Youth Programs	2,933.29	3,300.00	-366.71	88.9%
6740 · Postage & Freight	1,570.86	1,500.00	70.86	104.7%
6750 · Utilities				
6751 · Garbage				
6751.1 · Baker-Baker Sanitary	1,650.60	2,130.00	-479.40	77.5%
6751.2 · Haines-Baker Sanitary	162.00	175.00	-13.00	92.6%
6751.3 · Halfway-LaRue Sanitary	47.94	100.00	-52.06	47.9%
6751.4 · Richland-Eagle Cap Sanitation	159.30	90.00	69.30	177.0%
6751.5 · Huntington-Baker Sanitary	192.00	200.00	-8.00	96.0%
Total 6751 · Garbage	2,211.84	2,695.00	-483.16	82.1%
6752 · Heating Fuel				
6752.1 · Baker-Cascade Natural Gas	5,069.86	6,000.00	-930.14	84.5% + 1 more bill due 6/20 (Est \$400)
6752.2 · Haines-Ed Staub	2,305.34	2,500.00	-194.66	92.2%
6752.3 · Halfway-Ed Staub	1,641.18	1,600.00	41.18	102.6%
6752.6 · Sumpter-City of Sumpter(Shared)	1,326.08	2,500.00	-1,173.92	53.0% OK City of Sumpter \$1835.01 1/2 of branch utilities
Total 6752 · Heating Fuel	10,342.46	12,600.00	-2,257.54	82.1%
6753 · Water/Sewer				
6753.1 · Baker-City of Baker City	2,140.80	2,000.00	140.80	107.0%
6753.2 · Haines-City of Haines	804.00	800.00	4.00	100.5%
6753.3 · Halfway-City of Halfway	983.38	850.00	133.38	115.7%
6753.4 · Richland (Pine Eagle agreemt)	508.00	800.00	-292.00	63.5%
6753.5 · Huntington-City of Huntingtn	702.00	680.00	22.00	103.2%
6753.6 · Sumpter-City of Sumpter(Shared)	0.00	500.00	-500.00	0.0% - Not billed for water
Total 6753 · Water/Sewer	5,138.18	5,630.00	-491.82	91.3%
6754 · Electric				
6754.1 · Baker - OTEC	18,542.47	16,500.00	2,042.47	112.4%
6754.2 · Haines - OTEC	1,190.93	1,100.00	90.93	108.3% + 1 more bill due 6/20 (Est \$90)
6754.3 · Halfway-Idaho Power	834.66	900.00	-65.34	92.7%
6754.4 · Richland (Pine Eagle agreemt)	3,838.99	3,500.00	338.99	109.7%
6754.5 · Huntington-Idaho Power	1,439.41	1,400.00	39.41	102.8%
6754.6 · Sumpter-City of Sumpter(Shared)	508.93	1,200.00	-691.07	42.4% OK
Total 6754 · Electric	26,355.39	24,600.00	1,755.39	107.1%
Total 6750 · Utilities	44,047.87	45,525.00	-1,477.13	96.8%
6756 · Telecommunications				
6756.0 · Telephone				
6756.1 · Baker Tel - BendTel	1,669.71	2,395.00	-725.29	69.7% + 1 more bill due 6/20 (Est \$140)
6756.2 · Haines Tel- Reliance(Cascade)	750.33	750.00	0.33	100.0%
6756.3 · Halfway Tel- Pine Telephone	424.15	480.00	-55.85	88.4%
6756.4 · Richland Tel- Eagle Telephone	348.50	325.00	23.50	107.2%
6756.5 · Huntington Tel- CenturyTel	692.01	625.00	67.01	110.7% + 1 more bill due 6/20 (Est \$60)
6756.6 · Sumpter - Qwest	600.54	600.00	0.54	100.1%

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Cash Basis

Baker County Library District Profit & Loss Budget Performance July 2012 through June 2013

	Jul '12 - Jun 13	Budget	\$ Over Budget	% of Budget
6756.8 · US Cellular (3 Lines)	1,847.59	1,200.00	647.59	154.0% + 1 more bill due 6/20
Total 6756.0 · Telephone	6,332.83	6,375.00	-42.17	99.3% (Est \$170)
6757.0 · Internet				
6757.1 · Baker - NERO Network	1,980.00	2,800.00	-820.00	70.7%
6757.2 · Haines - Reliance(Cascade)	719.40	740.00	-20.60	97.2%
6757.3 · Halfway - Pine Telephone	502.80	540.00	-37.20	93.1%
6757.4 · Richland - Eagle Telephone	427.24	480.00	-52.76	89.0%
6757.5 · Huntington -SkyeVista/Sch Dist	1,905.48	1,380.00	525.48	138.1%
6757.6 · Sumpter - Qwest	720.00	780.00	-60.00	92.3%
Total 6757.0 · Internet	6,254.92	6,720.00	-465.08	93.1%
Total 6756 · Telecommunications	12,587.75	13,095.00	-507.25	96.1%
Total 6700 · Other Operating Expenses	76,902.20	79,420.00	-2,517.80	96.8%
Total 6000 · Materials and Services	275,827.09	293,614.00	-17,786.91	93.9%
7000 · Capital Outlay	0.00	0.00	0.00	0.0%
7500 · Debt Service	951.56	952.00	-0.44	100.0%
8000 · Transfers & Contingency				
8005 · Transfers				
8005.1 · Transfer-Technology Fund	1,000.00	1,000.00	0.00	100.0%
8005.2 · Transfer-Severence Liab Fund	10,000.00	10,000.00	0.00	100.0%
Total 8005 · Transfers	11,000.00	11,000.00	0.00	100.0%
Total 8000 · Transfers & Contingency	11,000.00	11,000.00	0.00	100.0%
Total Expense	932,707.52	953,059.00	-20,351.48	97.9%
Net Income	215,200.97	217,594.00	-2,393.03	98.9%

overall % is Good.

Total Cash balances after bills are paid = \$215,627.60
+ 1 more tax turnover to come.

less: final bills paid 6/25 for June; Estimate \$900

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Cash Basis

Baker County Library (Other)
Profit & Loss Budget Performance
July 2012 through June 2013

Other Funds

	Jul '12 - Jun 13	Budget	\$ Over Budget	% of Budget
Income				
4100.0 · Debt Service Accounts				
4100.1 · Beginning Cash Debt Service	0.00	25.00	-25.00	0.0%
4110.0 · Debt Service Fund				
4110.2 · Tax income				
4110.22 · Prior tax income	0.00	25.00	-25.00	0.0%
Total 4110.2 · Tax income	0.00	25.00	-25.00	0.0%
4110.9 · Interest Income Debt Service	0.00	10.00	-10.00	0.0%
Total 4110.0 · Debt Service Fund	0.00	35.00	-35.00	0.0%
Total 4100.0 · Debt Service Accounts	0.00	60.00	-60.00	0.0%
4400.0 · Other Uses Funds				
4415.0 · Literacy Department				
4415.1 · Beginning Cash Literacy	0.00	1,000.00	-1,000.00	0.0%
4415.9 · Interest Income Literacy	6.23	50.00	-43.77	12.5%
Total 4415.0 · Literacy Department	6.23	1,050.00	-1,043.77	0.6%
4420.0 · Memorial Department				
4420.1 · Beginning Cash Memorial	0.00	22,000.00	-22,000.00	0.0%
4420.2 · Contributions				
4420.21 · Baker Contributions	157.00			
4420.23 · Halfway Contributions	25.00			
4420.26 · Sumpter Contributions	180.00			
4420.39 · Other Cash Gifts	0.00			
4420.2 · Contributions - Other	0.00	2,000.00	-2,000.00	0.0%
Total 4420.2 · Contributions	362.00	2,000.00	-1,638.00	18.1%
4420.5 · Grant Income				
4420.55 · Leo Adler Grants	15,000.00			
4420.5 · Grant Income - Other	0.00	15,000.00	-15,000.00	0.0%
Total 4420.5 · Grant Income	15,000.00	15,000.00	0.00	100.0%
4420.7 · Other Revenue				
4420.71 · Amazon Book Sales	2,018.70			
4420.72 · Half.com Book Sales	128.66			
4420.75 · Adler Biography Sales	26.00			
4420.80 · Other Revenues - P. Charette payment	200.00			
4420.7 · Other Revenue - Other	0.00	2,500.00	-2,500.00	0.0%
Total 4420.7 · Other Revenue	2,373.36	2,500.00	-126.64	94.9% <i>ok</i>
4420.9 · Interest Income Memorial	94.07	100.00	-5.93	94.1%
Total 4420.0 · Memorial Department	17,829.43	41,600.00	-23,770.57	42.9%
4430.0 · Severance Liability Dept				
4430.1 · Beginning cash Severance Liab	0.00	30,000.00	-30,000.00	0.0%

*May Amazon
book sales
= \$102.33*

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Cash Basis

Baker County Library (Other) Profit & Loss Budget Performance July 2012 through June 2013

	Jul '12 - Jun 13	Budget	\$ Over Budget	% of Budget
4430.8 · Transfer from General Fund	10,000.00	10,000.00	0.00	100.0% <i>ok</i>
4430.9 · Interest Income Severance Liab	127.42	100.00	27.42	127.4%
Total 4430.0 · Severance Liability Dept	10,127.42	40,100.00	-29,972.58	25.3% <i>ok</i>
4524.0 · Technology Department				
4524.1 · Beginning cash Technology	0.00	7,000.00	-7,000.00	0.0%
4524.8 · Transfer from General Fund	1,000.00	1,000.00	0.00	100.0% <i>ok</i>
4524.9 · Interest income Technology	29.35	50.00	-20.65	58.7%
Total 4524.0 · Technology Department	1,029.35	8,050.00	-7,020.65	12.8%
Total 4400.0 · Other Uses Funds	28,992.43	90,800.00	-61,807.57	31.9%
Total Income	28,992.43	90,860.00	-61,867.57	31.9%
Expense				
5900 · Debt Service Fund				
5900.3 · Bond III Debt Payments	0.00	60.00	-60.00	0.0%
Total 5900 · Debt Service Fund	0.00	60.00	-60.00	0.0%
6000 · Other Uses Fund				
6100 · Capital Projects Department	0.00	5,000.00	-5,000.00	0.0%
6200 · Literacy Department	0.00	1,000.00	-1,000.00	0.0%
6300 · Memorial Department				
6350 · General Memorial M&S	25.00			
6364.5 · Amazon Book Sales Expenses	327.18			
6300 · Memorial Department - Other	0.00	29,300.00	-29,300.00	0.0%
Total 6300 · Memorial Department	352.18	29,300.00	-28,947.82	1.2%
6400 · Technology Department	0.00	12,000.00	-12,000.00	0.0%
6850.0 · Severance Liabilty Dept	0.00	41,000.00	-41,000.00	0.0%
6900 · Misc. bank charges				
6900.2 · Bank Fees-Memorial Fund	206.53			
6900.3 · Bank Fees-Technology	12.21			
6900.4 · Bank Fees-Literacy Fund	10.60			
6900.6 · Bank Fees-Severance	50.06			
Total 6900 · Misc. bank charges	279.40			
Total 6000 · Other Uses Fund	631.58	88,300.00	-87,668.42	0.7%
Total Expense	631.58	88,360.00	-87,728.42	0.7%
Net Income	28,360.85	2,500.00	25,860.85	1,134.4%

*Amazon postage
\$8.49*

*only 1 check
written in
past month.*

*Ending Cash
Memorial
Technology
Literacy
Severance
TOTAL*

*\$ 34,318.35
7108.59
729.93
38,859.43
\$ 81,016.30*

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