

Baker County Library District Profit & Loss Budget Performance July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
Income				
4000 · Current Year Tax Levy				
4001 · Current Tax Levy	1,034,929.93	1,040,000.00	-5,070.07	99.5%
4006 · Local Option Levy	462,076.10	465,000.00	-2,923.90	99.4%
Total 4000 · Current Year Tax Levy	1,497,006.03	1,505,000.00	-7,993.97	99.5%
4005 · Prior Year Taxes				
4011 · Levy 1st year prior	45,562.06			
4012 · Levy 2nd year prior	37,183.66			
4013 · Levy 3rd year prior	42,906.93			
4014 · Levy 4th year prior	3,051.15			
4015 · Levy 5th year prior	67.72			
4016 · Levy 6th year prior	1.71			
4017 · Levy 7+ prior years	157.07			
4005 · Prior Year Taxes - Other	0.00	130,000.00	-130,000.00	0.0%
Total 4005 · Prior Year Taxes	128,930.30	130,000.00	-1,069.70	99.2%
4020 · Other Taxes/Bond Priors-LandSale	0.00	1,500.00	-1,500.00	0.0%
4060 · State Ready-2-Read Grant	8,812.00	8,820.00	-8.00	99.9%
4066 · Grant Revenue	0.00	1,000.00	-1,000.00	0.0%
4100 · Fines and Fees				
4101 · Fines	6,241.15			
4102 · Copies	3,363.50			
4103 · Fax	577.40			
4104 · Lost/damaged item reimb	1,111.53			
4105 · Library card replacement	135.00			
4106 · Non-resident card fees	94.00			
4110 · Misc and weekly over/short	71.40			
4100 · Fines and Fees - Other	109.25	12,000.00	-11,890.75	0.9%
Total 4100 · Fines and Fees	11,703.23	12,000.00	-296.77	97.5%
4200 · Interest Income	39,469.99	43,000.00	-3,530.01	91.8%
4300 · Other Revenues				
4302 · Donations	279.41	500.00	-220.59	55.9%
4303 · Program Support	0.00	500.00	-500.00	0.0%
4307 · E-Rate Refunds	7,303.70	8,000.00	-696.30	91.3%
4308 · Rebate Refunds	5,930.00	6,000.00	-70.00	98.8%
4309 · Friends Bookshop Sales	6.66			
4310 · Summer BookSale visa sales	0.00			
4311 · Winter BookSale visa sales	0.00			
4320 · Other Revenues - Miscellaneous	12,098.13	12,000.00	98.13	100.8%
Total 4300 · Other Revenues	25,617.90	27,000.00	-1,382.10	94.9%
4330 · Sage Fiscal Agency Fee	2,226.00	2,450.00	-224.00	90.9%

June tax turnovers

6/5 \$47,341.60
6/26 \$11,528.31
6/30 \$7636.39
6/50 \$1506.30

prior year June receipts
\$60,530.25
15976

June Fines + Fees \$1180.34

June pool interest
\$3217.02

6/26/25 Friends, net visa sales
\$178.67
CK # 31906

6/16 Sage transfer admin fee

Ch 7/7/25

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	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
4500 · Transfer Income	4,000.00	14,000.00	-10,000.00	28.6%
4800 · Other Financing Sources	0.00	5,500.00	-5,500.00	0.0%
4999 · Beginning Cash				
4999.1 · Checking cash on hand	21,549.30			
4999.2 · LGIP cash on hand	678,899.42			
4999 · Beginning Cash - Other	0.00	700,500.00	-700,500.00	0.0%
Total 4999 · Beginning Cash	700,448.72	700,500.00	-51.28	100.0%
Total Income	2,418,214.17	2,450,770.00	-32,555.83	98.7%
Gross Profit	2,418,214.17	2,450,770.00	-32,555.83	98.7%
Expense				
5000 · Personal Services				
5001 · District salaries				
5100 · Baker Branch				
5102 · Admin, Library Director	92,450.68	92,500.00	-49.32	99.9%
5105 · Admin, Business Manager	43,989.76	44,000.00	-10.24	100.0%
5129 · Lib Assoc II, TechSvc/ Serials	37,518.63	37,550.00	-31.37	99.9%
5131 · Admin I, Community Svcs	50,968.74	50,000.00	968.74	101.9%
5132 · Lib Tech I, TechSvc/Catalog Asst	30,524.22	30,250.00	274.22	100.9%
5133 · Lib Tech I, TechSvc/ Media	38,593.60	38,000.00	593.60	101.6%
5134 · Admin I, Tech/Catalog Specialist	56,996.06	57,000.00	-3.94	100.0%
5135 · Librarian I, Circ/Office Mgr	49,241.34	49,250.00	-8.66	100.0%
5136 · Library Asst, Public Svc/Desk	19,374.54	17,250.00	2,124.54	112.3%
5137 · Library Tech II, Youth Services	42,543.88	42,550.00	-6.12	100.0%
5138 · Library Tech I, TechSvc/Acqstn	17,306.89	12,500.00	4,806.89	138.5%
5139 · Library Asst, Pages/Shelving	35,063.31	34,500.00	563.31	101.6%
5150 · Lib Asst III Bookmobile	10,267.12	10,350.00	-82.88	99.2%
5152 · Admin, IT Systems Manager	46,623.51	52,050.00	-5,426.49	89.6%
5174 · Lib Tech I, Facilities Specialist	40,512.49	40,550.00	-37.51	99.9%
5194 · Vacation Subs & Special Projects	11,445.46	19,500.00	-8,054.54	58.7%
5195 · Staff Training	1,278.71	1,500.00	-221.29	85.2%
Total 5100 · Baker Branch	624,698.94	629,300.00	-4,601.06	99.3%
<i>12 months</i>				
5200 · Branches, Lib Asst III				
5202 · Haines	11,063.44	13,500.00	-2,436.56	82.0%
5203 · Halfway	15,163.17	15,500.00	-336.83	97.8%
5204 · Richland	18,690.48	18,500.00	190.48	101.0%
5205 · Huntington	21,279.73	21,500.00	-220.27	99.0%
5206 · Sumpter	17,568.75	17,250.00	318.75	101.8%

there will be an accrual adjustment

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	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
5209 · Branch Training	2,383.24	3,000.00	-616.76	79.4%
Total 5200 · Branches, Lib Asst III	86,148.81	89,250.00	-3,101.19	96.5%
5700 · Grant Wages & Related Expense				
5705 · Sage System Administrator	0.00			
Total 5700 · Grant Wages & Related Expense	0.00			
Total 5001 · District salaries	710,847.75	718,550.00	-7,702.25	98.9%
5400 · Payroll Taxes & Benefits				
5401 · Group Insurance				
5401.1 · Health Insurance	138,792.99	140,000.00	-1,207.01	99.1%
5401.3 · Group Insurance Liability	421.44	3,000.00	-2,578.56	14.0%
5401.4 · Life Flight benefit	255.00	3,200.00	-2,945.00	8.0%
Total 5401 · Group Insurance	139,469.43	146,200.00	-6,730.57	95.4%
5403 · Life Insurance	932.42	1,100.00	-167.58	84.8%
5404 · PERS Retirement	142,604.75	147,000.00	-4,395.25	97.0%
5405 · Federal Employer Taxes	53,954.29	55,000.00	-1,045.71	98.1%
5406 · State Employer Taxes	3,448.75	4,250.00	-801.25	81.1%
5407 · Workmans Comp Ins	1,659.42	2,500.00	-840.58	66.4%
Total 5400 · Payroll Taxes & Benefits	342,069.06	356,050.00	-13,980.94	96.1%
6560 · Payroll Expenses	0.00			
Total 5000 · Personal Services	1,052,916.81	1,074,600.00	-21,683.19	98.0%
6000 · Materials and Services				
6100 · Books & Periodicals				
6110 · Adult Books	38,467.54	45,000.00	-6,532.46	85.5%
6120 · Children/Juv Books	13,145.79	15,000.00	-1,854.21	87.6%
6121 · Teen/YA (young adult) Books	6,197.46	7,500.00	-1,302.54	82.6%
6130 · Reference Books	5,089.04	10,000.00	-4,910.96	50.9%
6134 · Digital Materials	53,835.71	45,000.00	8,835.71	119.6%
6140 · Periodicals	12,160.73	15,000.00	-2,839.27	81.1%
6150 · Audio	1,840.91	5,000.00	-3,159.09	36.8%
6160 · Video/DVD	16,091.43	16,000.00	91.43	100.6%
6171 · Music	670.75	1,000.00	-329.25	67.1%
6172 · Elder Care Kits - book expense	0.00	1,000.00	-1,000.00	0.0%
6176 · Ready-2-Read LSTA grant program	0.00	0.00	0.00	0.0%
6177 · Other Grants Youth Books	0.00	0.00	0.00	0.0%
6100 · Books & Periodicals - Other	0.00	0.00	0.00	0.0%
Total 6100 · Books & Periodicals	147,499.36	160,500.00	-13,000.64	91.9%
6200 · Catalog Services				

98.9% accrual adj. to be posted

98.0% OK in total

*Ingram \$4400.85
OK # 31933*

*Visa - VUDU digital movies
\$ 4309.34 6/13
\$ 2954.92 6/30
Midwest tape aka Hoopla
\$ 771.73*

*Visa - Amazon and movies unlimited
DVD \$ 2147.39*

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	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget	
6201 · SAGE Network	16,453.00	16,500.00	-47.00	99.7%	
6204 · Content Subscr(OCLC,LibraryElf)	84.77	2,500.00	-2,415.23	3.4%	
6200 · Catalog Services - Other	0.00	0.00	0.00	0.0%	
Total 6200 · Catalog Services	16,537.77	19,000.00	-2,462.23	87.0%	<i>no chg.</i>
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	14,663.00	15,000.00	-337.00	97.8%	<i>branch maint Valley Metal \$740 OK #31919 Richland \$316.- Halfway \$424.- HVAC service</i>
6310.4 · Special Projects	10,499.02	23,000.00	-12,500.98	45.6%	
6311 · Branch building expenses	10,955.11	20,000.00	-9,044.89	54.8%	
6312 · Snow Removal	1,165.00	1,500.00	-335.00	77.7%	
6310 · Building & Grounds Maintenance - Other	35,819.05	45,000.00	-9,180.95	79.6%	
Total 6310 · Building & Grounds Maintenance	73,101.18	104,500.00	-31,398.82	70.0%	
6320 · Janitorial Supplies					
6321 · Janitorial Contract	26,400.00	25,000.00	1,400.00	105.6%	<i>12 pmts x \$2200/mo OK</i>
6322 · Janitorial Supplies	3,560.06	3,200.00	360.06	111.3%	
Total 6320 · Janitorial Supplies	29,960.06	28,200.00	1,760.06	106.2%	<i>OK</i>
6340 · Equipment Maintenance/ Lease	4,699.99	4,000.00	699.99	117.5%	
6345 · Computer Maintenance					
6345.1 · Computer - Maintenance	6,639.89	5,000.00	1,639.89	132.8%	<i>T-Mobile \$534.90 patron hotspots + tablets</i>
6345.2 · Software subscriptions	15,143.37	17,000.00	-1,856.63	89.1%	
6345.21 · Patron Hotspot Services	9,318.28	11,000.00	-1,681.72	84.7%	
6345.22 · Patron Tablet Services	1,026.98	500.00	-265.50	46.9%	
6345.3 · Comp Tech - Branch Travel	234.50	11,000.00	1,287.34	111.7%	
6345.4 · Computer - Hardware	12,287.34	0.00	0.00	0.0%	
6345.71 · Lego-Robotics Club	0.00	0.00	0.00	0.0%	
6345 · Computer Maintenance - Other	0.00	0.00	0.00	0.0%	
Total 6345 · Computer Maintenance	44,650.36	44,500.00	150.36	100.3%	
Total 6300 · Facilities & IT Maintenance	152,411.59	181,200.00	-28,788.41	84.1%	
6400 · Bookmobile & Vehicle Operations					
6410 · Bookmobile & Vehicle Fuel	3,221.60	5,000.00	-1,778.40	64.4%	
6420 · Bkmbi & Vehicle Maintenance	5,091.60	5,000.00	91.60	101.8%	
Total 6400 · Bookmobile & Vehicle Operations	8,313.20	10,000.00	-1,686.80	83.1%	
6600 · Corporate Costs					
6610 · Insurance					
6613 · SDIS Liability	27,273.00	27,500.00	-227.00	99.2%	
6614 · Flood Insurance	3,239.00	3,300.00	-61.00	98.2%	

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	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
Total 6610 · Insurance	30,512.00	30,800.00	-288.00	99.1% ✓
6620 · Travel, Training, Prof Developmnt	2,089.17	5,000.00	-2,910.83	41.8% ✓
6630 · Election	0.00	6,500.00	-6,500.00	0.0% ✓
6640 · Auditor	11,000.00	11,000.00	0.00	100.0% ✓
6641 · Bookkeeping Supplies & Services	2,797.93	4,000.00	-1,202.07	69.9% ✓
6660 · Association Dues	3,143.80	4,000.00	-856.20	78.6% ✓
6680 · Marketing/ Publication	4,035.10	5,000.00	-964.90	80.7% ✓
6690 · Financial Mgmt Fees				
6690.1 · Checking Account Fees	435.33			
6690.2 · Pool 5291 Fees	102.30			
6690.3 · PayPal Transaction Fees	187.48			
6690.4 · Quick Books Direct Deposit Fees	1,117.53			
6690 · Financial Mgmt Fees - Other	0.00	2,500.00	-2,500.00	0.0%
Total 6690 · Financial Mgmt Fees	1,842.64	2,500.00	-657.36	73.7% ✓
6691 · Legal Administration	531.25	1,000.00	-468.75	53.1% ✓
6692 · Professional services	904.55	1,200.00	-295.45	75.4% ✓
6696 · Public Programs				
6696.2 · Library of Things	1,645.94	2,000.00	-354.06	82.3%
6696.3 · Adult Program expense	55.94	1,000.00	-944.06	5.6%
6696.6 · Public Tech	0.00	1,000.00	-1,000.00	0.0%
6696 · Public Programs - Other	1,250.24	3,500.00	-2,249.76	35.7%
Total 6696 · Public Programs	2,952.12	7,500.00	-4,547.88	39.4% ✓
Total 6600 · Corporate Costs	59,808.56	78,500.00	-18,691.44	76.2% ✓
6700 · Other Operating Expenses				
6720 · Branch Mileage	5,055.84	6,000.00	-944.16	84.3% ✓
6730 · Library Services Supplies	14,024.90	15,000.00	-975.10	93.5% ✓
6731 · Youth Programs				
6731.2 · Summer Reading (SRP)	5,289.53	4,000.00	1,289.53	132.2%
6731.3 · Storytime	3,187.45	3,500.00	-312.55	91.1%
6731.4 · Other Youth Programs	1,098.49	1,500.00	-401.51	73.2%
6731.42 · R2R Ready-To-Read program	0.00	1,500.00	-1,500.00	0.0%
6731.5 · Teen Activities	832.82	2,000.00	-1,167.18	41.6%
6731.6 · Makerspace Club	2,031.78	2,500.00	-468.22	81.3%
6731.7 · Battle of the Books Program	484.83	2,000.00	-1,515.17	24.2%
6731.8 · Bikes-for-Books Program	707.87	1,550.00	-842.13	45.7%
6731 · Youth Programs - Other	0.00	0.00	0.00	0.0%
Total 6731 · Youth Programs	13,632.77	18,550.00	-4,917.23	73.5% ✓
6740 · Postage & Freight	1,218.67 <i>Actual</i>	1,000.00	218.67	121.9% ✓
6750 · Utilities				
6751 · Garbage				

OK ~~0.0%~~ #7,121.93
Paid by
OF-Memorial
from election
reserve

June-Visa
postage
\$187.30 4/13
\$164.45 6/30
<78.60> Sage
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	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
6751.1 · Baker-Baker Sanitary	2,062.98	2,100.00	-37.02	98.2%
6751.2 · Haines-Baker Sanitary	192.00	275.00	-83.00	69.8%
6751.3 · Halfway-LaRue Sanitary	299.67	350.00	-50.33	85.6%
6751.4 · Richland-Eagle Cap Sanitation	0.00	0.00	0.00	0.0%
6751.5 · Huntington-Baker Sanitary	254.50	300.00	-45.50	84.8%
6751 · Garbage - Other	0.00	0.00	0.00	0.0%
Total 6751 · Garbage	2,809.15	3,025.00	-215.85	92.9%
6752 · Heating Fuel				
6752.1 · Baker-Cascade Natural Gas	9,097.48	13,000.00	-3,902.52	70.0%
6752.2 · Haines-Ed Staub	1,582.41	2,000.00	-417.59	79.1%
6752.3 · Halfway-Ed Staub	2,234.22	2,400.00	-165.78	93.1%
6752.5 · Huntington (None, Electric)	0.00	0.00	0.00	0.0%
6752.6 · Sumpster-City of Sumpster(Shared)	873.58	1,800.00	-926.42	48.5%
6752 · Heating Fuel - Other	0.00	0.00	0.00	0.0%
Total 6752 · Heating Fuel	13,787.69	19,200.00	-5,412.31	71.8%
6753 · Water/Sewer				
6753.1 · Baker-City of Baker City	2,101.00	2,500.00	-399.00	84.0%
6753.2 · Haines-City of Haines	1,081.00	1,100.00	-19.00	98.3%
6753.3 · Halfway-City of Halfway	984.00	1,000.00	-16.00	98.4%
6753.4 · Richland (NEOHA agreement)	507.84	550.00	-42.16	92.3%
6753.5 · Huntington-City of Huntingtn	1,032.00	1,100.00	-68.00	93.8%
6753.6 · Sumpster (None)	0.00	0.00	0.00	0.0%
6753 · Water/Sewer - Other	0.00	0.00	0.00	0.0%
Total 6753 · Water/Sewer	5,705.84	6,250.00	-544.16	91.3%
6754 · Electric				
6754.1 · Baker - OTEC	15,006.73	15,500.00	-493.27	96.8%
6754.2 · Haines - OTEC	1,240.89	1,750.00	-509.11	70.9%
6754.3 · Halfway-Idaho Power	921.66	1,100.00	-178.34	83.8%
6754.4 · Richland (NEOHA agreement)	3,429.03	4,100.00	-670.97	83.6%
6754.5 · Huntington-Idaho Power	1,460.23	2,000.00	-539.77	73.0%
6754.6 · Sumpster-City of Sumpster(Shared)	906.78	750.00	156.76	120.9%
6754 · Electric - Other	0.00	0.00	0.00	0.0%
Total 6754 · Electric	22,965.30	25,200.00	-2,234.70	91.1%
Total 6750 · Utilities	45,267.98	53,675.00	-8,407.02	84.3%
6756 · Telecommunications				
6756.0 · Telephone				
6756.1 · Baker - Ooma VoIP Svc	3,595.53	3,700.00	-104.47	97.2%
6756.2 · Haines - Cascade/Reliance	739.21	850.00	-110.79	87.0%
6756.3 · Halfway - Pine Telephone	527.10	525.00	2.10	100.4%
6756.4 · Richland - Eagle Telephone	451.70	550.00	-98.30	82.1%

+607.70
1481.28

82.3%

move 407.70 to heat
299.00

39.9% corrected

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6756.5 · Huntington - CenturyTel	1,134.49	1,050.00	84.49	108.0%	
6756.6 · Sumpter - CenturyLink/Qwest	484.58	500.00	-15.42	96.9%	
6756.8 · Cellular Service-Verizon	1,239.86	2,400.00	-1,160.14	51.7%	
6756.0 · Telephone - Other	0.00	0.00	0.00	0.0%	
Total 6756.0 · Telephone	8,172.47	9,575.00	-1,402.53	85.4%	
6757.0 · Internet					
6757.1 · Baker - Inland Development	9,480.00	9,500.00	-20.00	99.8%	ok switched vendors last year
6757.2 · Haines - Cascade/Reliance	792.00	1,000.00	-208.00	79.2%	
6757.3 · Halfway - Pine Tel	1,103.40	1,150.00	-46.60	95.9%	
6757.4 · Richland - Pine Tel	543.12	600.00	-56.88	90.5%	
6757.5 · Huntington -US Cellular	2,230.67	2,000.00	230.67	111.5%	ok switched vendors last Jul/Aug
6757.6 · Sumpter - CenturyLink/Qwest	1,211.40	1,250.00	-38.60	96.9%	
6757.8 · Bookmobile - Verizon hot spot	489.80	500.00	-10.20	98.0%	
6757.0 · Internet - Other	0.00	0.00	0.00	0.0%	
Total 6757.0 · Internet	15,850.39	16,000.00	-149.61	99.1%	
Total 6756 · Telecommunications	24,022.86	25,575.00	-1,552.14	93.9%	ok in Total
Total 6700 · Other Operating Expenses	103,223.02	119,800.00	-16,576.98	86.2%	
Total 6000 · Materials and Services	487,793.50	569,000.00	-81,206.50	85.7%	Capital -
7000 · Capital Outlay	24,924.99	25,000.00	-75.01	99.7%	June expense
7500 · Debt Service	0.00	0.00	0.00	0.0%	Abblaze \$9680
8000 · Transfers & Contingency					interior painting
8004 · Contingency					6/10 ck 31868
8004.1 · Operating Contingency	0.00	0.00	0.00	0.0%	6/13 Visa
8004.2 · Reserve for future expenditure	0.00	767,170.00	-767,170.00	0.0%	work station/desk
Total 8004 · Contingency	0.00	767,170.00	-767,170.00	0.0%	\$1449.99
8005 · Transfers					adj. height table
8005.1 · Transfer-OF Technology Fund	5,000.00	5,000.00	0.00	100.0%	\$795.-
8005.2 · Transfer-OF Severence Fund	10,000.00	10,000.00	0.00	100.0%	
8005.5 · Transfer-Capital Inv Fund	0.00	0.00	0.00	0.0%	
Total 8005 · Transfers	15,000.00	15,000.00	0.00	100.0%	
Total 8000 · Transfers & Contingency	15,000.00	782,170.00	-767,170.00	1.9%	
Total Expense	1,580,635.30	2,450,770.00	-870,134.70	64.5%	
Net Income	837,578.87	0.00	837,578.87	100.0%	

1:29 PM

07/07/25

Accrual Basis

General Fund
Baker County Library District
Balance Sheet Prev Year Comparison
 As of June 30, 2025

Cash Report at
June 30

	Jun 30, 25	Jun 30, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · US Bank Checking	10,201.09	22,042.68	-11,841.59	-53.7%
1100 · General Pool 5291	821,996.57	678,899.42	143,097.15	21.1%
Total Checking/Savings	832,197.66	700,942.10	131,255.56	18.7%
Accounts Receivable				
1200 · Accounts Receivable	0.00	2,845.28	-2,845.28	-100.0%
Total Accounts Receivable	0.00	2,845.28	-2,845.28	-100.0%
Other Current Assets				
1400 · Property Tax Rec. (audit only)	217,216.55	217,216.55	0.00	0.0%
1460 · A/R Employee Draws	1,100.00	300.00	800.00	266.7%
1490 · Prepaid Expense	0.00	2,733.15	-2,733.15	-100.0%
Total Other Current Assets	218,316.55	220,249.70	-1,933.15	-0.9%
Total Current Assets	1,050,514.21	924,037.08	126,477.13	13.7%
TOTAL ASSETS	1,050,514.21	924,037.08	126,477.13	13.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	20,119.49	26,580.43	-6,460.94	-24.3%
Total Accounts Payable	20,119.49	26,580.43	-6,460.94	-24.3%
Other Current Liabilities				
2100 · Payroll Liabilities				
2115 · State Form OQ Liability	313.95	316.94	-2.99	-0.9%
2116 · STT Statewide Transit Tax	161.22	159.07	2.15	1.4%
2117 · OR - Paid Fam Med Leave tax	1,746.50	1,724.30	22.20	1.3%
2190 · PERS - Deferred Comp	115.76	0.00	115.76	100.0%
2100 · Payroll Liabilities - Other	0.06	-0.03	0.09	300.0%
Total 2100 · Payroll Liabilities	2,337.49	2,200.28	137.21	6.2%
2111 · Direct Deposit Liabilities	-38,122.71	-38,379.67	256.96	0.7%
2300 · Accrued Wages Payable(audit)	56,655.04	56,683.35	-28.31	-0.1%
2310 · Accrued Payroll Taxes(audit)	15,445.58	15,445.58	0.00	0.0%
2400 · Deferred Revenues(audit)	217,216.55	217,216.55	0.00	0.0%
2490 · Prepaid Reimbursement	0.00	1,028.16	-1,028.16	-100.0%
Total Other Current Liabilities	253,531.95	254,194.25	-662.30	-0.3%
Total Current Liabilities	273,651.44	280,774.68	-7,123.24	-2.5%
Total Liabilities	273,651.44	280,774.68	-7,123.24	-2.5%
Equity				
3000 · Opening Bal Equity	-700,448.72	0.00	-700,448.72	-100.0%
3900 · Fund Balance "Unappropriated"	643,262.40	610,785.11	32,477.29	5.3%
Net Income	834,049.09	32,477.29	801,571.80	2,468.1%
Total Equity	776,862.77	643,262.40	133,600.37	20.8%
TOTAL LIABILITIES & EQUITY	1,050,514.21	924,037.08	126,477.13	13.7%

Baker Co Library - Other Funds Profit & Loss Budget Overview July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
Income				
4400.0 · OTHER USES Funds				
4415.0 · LITERACY Department				
4415.1 · Beginning Cash Literacy	1,046.85	2,000.00	-953.15	52.3%
4415.9 · Interest Income Literacy	52.18	100.00	-47.82	52.2%
Total 4415.0 · LITERACY Department	<u>1,099.03</u> <i>ok</i>	2,100.00	-1,000.97	52.3%
4420.0 · MEMORIAL Department				
4420.1 · Beginning Cash Memorial				
4420.1 · Beginning Cash Memorial	90,910.97	91,000.00	-89.03	99.9%
4420.2 · Donations				
4420.21 · Baker Contributions	75.00			
4420.2 · Donations - Other	0.00	3,000.00	-3,000.00	0.0%
Total 4420.2 · Donations	<u>75.00</u>	3,000.00	-2,925.00	2.5%
4420.5 · Grant Income				
4420.57 · SDAO Security System Grant				
4420.57 · SDAO Security System Grant	2,500.00			
4420.5 · Grant Income - Other	0.00	10,000.00	-10,000.00	0.0%
Total 4420.5 · Grant Income	<u>2,500.00</u>	10,000.00	-7,500.00	25.0%
4420.7 · Other Revenue				
4420.71 · Amazon Book Sales				
4420.71 · Amazon Book Sales	3,990.04	4,000.00	-9.96	99.8%
4420.80 · Other Revenues	1,667.50			
Total 4420.7 · Other Revenue	<u>5,657.54</u>	4,000.00	1,657.54	141.4%
4429.9 · Interest Income Memorial	4,273.27	4,900.00	-626.73	87.2%
Total 4420.0 · MEMORIAL Department	<u>103,416.78</u>	112,900.00	-9,483.22	91.6%
4430.0 · SEVERANCE Liability Dept				
4430.1 · Beginning cash Severance Liab				
4430.1 · Beginning cash Severance Liab	109,798.99	110,000.00	-201.01	99.8%
4430.8 · Transfer from General Fund				
4430.8 · Transfer from General Fund	10,000.00	10,000.00	0.00	100.0%
4430.9 · Interest Income Severance Liab				
4430.9 · Interest Income Severance Liab	5,745.28	4,900.00	845.28	117.3%
Total 4430.0 · SEVERANCE Liability Dept	<u>125,544.27</u> <i>ok</i>	124,900.00	644.27	100.5%
4524.0 · TECHNOLOGY Department				
4524.1 · Beginning cash Technology				
4524.1 · Beginning cash Technology	11,907.27	12,000.00	-92.73	99.2%
4524.8 · Transfer from General Fund				
4524.8 · Transfer from General Fund	5,000.00	5,000.00	0.00	100.0%
4524.9 · Interest income Technology				
4524.9 · Interest income Technology	612.29	100.00	512.29	612.3%
Total 4524.0 · TECHNOLOGY Department	<u>17,519.56</u> <i>ok</i>	17,100.00	419.56	102.5%
Total 4400.0 · OTHER USES Funds	<u>247,579.64</u>	257,000.00	-9,420.36	96.3%
Total Income	247,579.64	257,000.00	-9,420.36	96.3%

Expense

*Amazon book
sale revenue*
 June \$122.95
 May \$483.85
 Apr \$208.48
 Mar \$242.03
 Feb \$309.38
 Jan \$414.42
 Avg monthly = \$296.85

<13,326.69> <144> = 89,946.09

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	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
6000 · Other Uses Fund				
6200 · Literacy Department	0.00	2,000.00	-2,000.00	0.0%
6300 · Memorial Department				
6350 · General Memorial M&S	8,353.87			
6364.5 · Amazon Book Sales Expenses	972.82			
6397 · Transfer to GF Election Reserve	② 0.00			
6399 · Transfer to General Fund	① 4,000.00			
6300 · Memorial Department - Other	0.00			
Total 6300 · Memorial Department	Mem 13,326.69	119,750.00	-106,423.31	11.1%
6400 · Technology Department	0.00	10,000.00	-10,000.00	0.0%
6430 · Severance Liability Dept				
6430.1 · Transfer to General Fund	0.00	10,000.00	-10,000.00	0.0%
6430 · Severance Liability Dept - Other	0.00	115,000.00	-115,000.00	0.0%
Total 6430 · Severance Liability Dept	0.00	125,000.00	-125,000.00	0.0%
6900 · Misc. bank charges				
6900.2 · Bank Fees-Memorial Fund	144.00			
6900 · Misc. bank charges - Other	0.00	250.00	-250.00	0.0%
Total 6900 · Misc. bank charges	Mem. 144.00	250.00	-106.00	57.6%
Total 6000 · Other Uses Fund	13,470.69	257,000.00	-243,529.31	5.2%
Total Expense	13,470.69	257,000.00	-243,529.31	5.2%
Net Income	234,108.95	0.00	234,108.95	100.0%

7121.93
 720.00 past perfect software
 431.94 volunteer event
 80.00 1,000.00 plaque for heritage board
 4,000.00
 114,750.00

CK# 1979 \$7121.93
 election cost
 Baker Co. Clerk

① w/le Transfer \$4,000.00 to GF of Amazon proceeds

② Election reserve - Memorial paid this in full.

**Baker Co Library - Other Funds
Balance Sheet Prev Year Comparison
As of June 30, 2025**

*Cash Report
at June 30*

	Jun 30, 25	Jun 30, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · US Bank Checking Memorial	3,529.54 ^T	4,862.50	-1,332.96	-27.4%
1095 · LGIP #6243 Capital Invstmt Fund	98,317.84 ^T	93,639.34	4,678.50	5.0%
Total Checking/Savings	101,847.38	98,501.84	3,345.54	3.4%
Other Current Assets				
1090 · LGIP 5511 Other Uses Fund <i>Memorial</i>	45,242.58	37,847.31	7,395.27	19.5%
1120 · Memorial Dept	658.00	7,780.00	-7,122.00	-91.5%
1121 · Memorial-Election Reserve	40,421.16	40,421.16	0.00	0.0%
1122 · Memorial-Barger Bequest	17,519.55	11,907.27	5,612.28	47.1%
1160 · Technology Dept	1,099.02	1,046.85	52.17	5.0%
1170 · Literacy Dept	125,544.29	109,798.99	15,745.30	14.3%
1180 · Severance Liability Dept				
Total 1090 · LGIP 5511 Other Uses Fund	230,484.60 ^T	208,801.58	21,683.02	10.4%
Total Other Current Assets	230,484.60	208,801.58	21,683.02	10.4%
Total Current Assets	332,331.98	307,303.42	25,028.56	8.1%
TOTAL ASSETS	<u>332,331.98</u>	<u>307,303.42</u>	<u>25,028.56</u>	<u>8.1%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable <i>-Visa due</i>	112.43	207.24	-94.81	-45.8%
Total Accounts Payable	112.43	207.24	-94.81	-45.8%
Total Current Liabilities	112.43	207.24	-94.81	-45.8%
Total Liabilities	112.43	207.24	-94.81	-45.8%
Equity				
390 · Computer closing account	37,709.08	0.00	37,709.08	100.0%
3920 · Fund Balance Memorial	81,257.44	81,257.44	0.00	0.0%
3950 · Fund Balance Literacy	1,081.51	1,081.51	0.00	0.0%
3970 · Fund Balance Technology Repl	10,737.05	10,737.05	0.00	0.0%
3980 · Fund Balance Severance	94,954.75	94,954.75	0.00	0.0%
3990 · Fund Bal- Capital Improvmt	81,356.35	81,356.35	0.00	0.0%
3999 · Fund Cash Adj Account	-307,303.42	0.00	-307,303.42	-100.0%
Net Income	332,426.79	37,709.08	294,717.71	781.6%
Total Equity	332,219.55	307,096.18	25,123.37	8.2%
TOTAL LIABILITIES & EQUITY	<u>332,331.98</u>	<u>307,303.42</u>	<u>25,028.56</u>	<u>8.1%</u>

Handwritten notes:
 +3529.54
 89,851.28
 +4862.50
 90,910.97
 decrease
 <1059.69>
 <1.2%>

Ch 7/7/25

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 Accrual Basis

Capital Investment
 Baker Co Library - ~~Other Funds~~
Profit & Loss Budget Overview
 July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
Income				
4600 · CAPITAL INVESTMENT Fund				
4600.1 · Beginning Cash Capital Invest	93,639.34	95,000.00	-1,360.66	98.6%
4600.5 · Capital Inv - Grant Income	0.00	5,000.00	-5,000.00	0.0%
4600.9 · Interest Income Capital Invest	4,678.50 +	5,000.00	-321.50	93.6%
Total 4600 · CAPITAL INVESTMENT Fund	98,317.84 +	105,000.00	-6,682.16	93.6%
Total Income	98,317.84	105,000.00	-6,682.16	93.6%
Expense				
6600 · CAPITAL INVESTMENT Expense	0.00	105,000.00	-105,000.00	0.0%
Total Expense	0.00	105,000.00	-105,000.00	0.0%
Net Income	98,317.84	0.00	98,317.84	100.0%

*6/30/25
 \$ 370.27
 93.6% June
 interest*

*also ending
 Cash balance*

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Baker Co Library - Sage Fund Profit & Loss Budget Overview July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
Income				
4000 · Membership Dues	267,661.00	268,500.00	-839.00	99.7%
4010 · Grant Revenue				
4011 · LSTA Grant #1 - Courier	67,893.00	68,000.00	-107.00	99.8%
Total 4010 · Grant Revenue	67,893.00	68,000.00	-107.00	99.8%
4200 · Interest Income (12 months on books)	11,853.89 +	12,000.00	-146.11	98.8%
4300 · Other Revenues	2,542.16	5,000.00	-2,457.84	50.8%
4999 · Beginning Cash	246,985.89	247,000.00	-14.11	100.0%
Total Income	596,935.94	600,500.00	-3,564.06	99.4%
Expense				
5000 · Sage Personal Services				
5100 · Sage Staff Salaries & Wages				
5101 · System Administrator- ER (12 paycks)	75,791.20 +	81,000.00	-5,208.80	93.6%
5102 · Business Manager- CH (12 paychecks)	7,880.63 +	8,000.00	-119.37	98.5%
Total 5100 · Sage Staff Salaries & Wages	83,671.83	89,000.00	-5,328.17	94.0%
5200 · Sage Payroll Taxes & Benefits				
5201 · Group Health Insurance	0.00	22,908.00	-22,908.00	0.0%
5204 · PERS Retirement (12 months)	22,473.63 +	25,000.00	-2,526.37	89.9%
5205 · Fed SS Employer Taxes	6,400.91	6,796.00	-395.09	94.2%
5206 · State Employer Taxes	414.46	500.00	-85.54	82.9%
5207 · Workmans Comp	22.10	30.00	-7.90	73.7%
5299 · Payroll Expenses	113.00	150.00	-37.00	75.3%
Total 5200 · Sage Payroll Taxes & Benefits	29,424.10	55,384.00	-25,959.90	53.1%
Total 5000 · Sage Personal Services	113,095.93	144,384.00	-31,288.07	78.3%
6000 · Materials & Services				
6110 · Administrative Services (BCLD)	2,226.00	2,450.00	-224.00	90.9%
6130 · Courier Services & Supplies				
6131 · LSTA Courier Grant	64,138.65	64,050.00	88.65	100.1%
6132 · Sage Courier Expense	27,134.92	50,950.00	-23,815.08	53.3%
6133 · Courier Supplies	47.98			
Total 6130 · Courier Services & Supplies	91,321.55	115,000.00	-23,678.45	79.4%
6140 · Dues & Subscriptions	6,230.87	5,000.00	1,230.87	124.6%
6180 · Postage & Freight	78.60	60.00	18.60	131.0%
6190 · Printing	0.00	25.00	-25.00	0.0%
6200 · Supplies, Office	11.00	500.00	-489.00	2.2%
6210 · Tech Contracted Services				
6210.1 · System Support Contract (12 pmts on books)	77,645.70 +	79,500.00	-1,854.30	97.7%
6210.3 · Technical services	8,181.66	5,500.00	2,681.66	148.8%

1 outstanding membership at 6/30 \$1,902.00

June wages were paid on 6/30

OK

78.3% 6/14 Transfer to GF \$2226.00 Admin Fee

7/08 3 courier checks \$1191.54 and one paid 6/26 \$800.00 (missing 3 for June)

June contract paid on 6/30

Ch 7/7/25

Baker Co Library - Sage Fund Profit & Loss Budget Overview July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
6210.4 · Website	0.00	0.00	0.00	0.0%
Total 6210 · Tech Contracted Services	85,827.36	85,000.00	827.36	101.0%
6220 · Technology				
6220.1 · Tech Support & Subscriptions	17,870.88			
6220.2 · Development	1,194.14			
6220 · Technology - Other	0.00	19,000.00	-19,000.00	0.0%
Total 6220 · Technology	19,065.02	19,000.00	65.02	100.3%
6240 · Telecommunications	159.90 <i>ok</i>	250.00	-90.10	64.0%
6250 · Training & Prof Development	0.00	500.00	-500.00	0.0%
6260 · Travel	0.00	2,000.00	-2,000.00	0.0% <i>ASK Beth?</i>
Total 6000 · Materials & Services	204,920.30	229,785.00	-24,864.70	89.2%
7000 · Capital Outlay	1,543.75	15,000.00	-13,456.25	10.3%
8000 · Contingency	0.00	16,331.00	-16,331.00	0.0%
Total Expense	319,559.98	405,500.00	-85,940.02	78.8%
Net Income	277,375.96	195,000.00	82,375.96	142.2%

Baker Co Library - Sage Fund Balance Sheet Prev Year Comparison As of June 30, 2025

	Jun 30, 25	Jun 30, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · US Bank Checking	4,964.18 †	5,545.55	-581.37	-10.5%
1005 · LGIP Pool Account #6500	270,793.68 †	241,440.34	29,353.34	12.2%
Total Checking/Savings	275,757.86	246,985.89	28,771.97	11.7%
Accounts Receivable				
1300 · Accounts Receivable	1,902.00 †	1,442.96	459.04	31.8%
Total Accounts Receivable	1,902.00	1,442.96	459.04	31.8%
Total Current Assets	277,659.86	248,428.85	29,231.01	11.8%
TOTAL ASSETS	277,659.86	248,428.85	29,231.01	11.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	1,191.54	2,350.60	-1,159.06	-49.3%
Total Accounts Payable	1,191.54	2,350.60	-1,159.06	-49.3%
Total Current Liabilities	1,191.54	2,350.60	-1,159.06	-49.3%
Total Liabilities	1,191.54	2,350.60	-1,159.06	-49.3%
Equity				
3000 · Opening Balance Equity	103,619.37	103,619.37	0.00	0.0%
3001 · Cash Adjustment Account	-246,985.89	0.00	-246,985.89	-100.0%
32000 · Owners Equity	142,458.88	114,274.55	28,184.33	24.7%
Net Income	277,375.96	28,184.33	249,191.63	884.2%
Total Equity	276,468.32	246,078.25	30,390.07	12.4%
TOTAL LIABILITIES & EQUITY	277,659.86	248,428.85	29,231.01	11.8%

† Agreed to bank stmts
†† review AIR; email Beth

CK 7/7/25

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07/07/25

Baker Co Library - Sage Fund

A/R Aging Summary

As of June 30, 2025

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Vale Emma Humphrey Public Library	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,902.00</u>	<u>1,902.00</u> ✓
TOTAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,902.00</u>	<u>1,902.00</u>

✓ sent email to Beth.

CK 7/7/25