

[2026-07-14_Agenda_info.pdf](#)

[2026-06-09_minutes_ps_DRAFT.pdf](#)

[FY26-27_R01_meeting_schedule_2026-07-14.pdf](#)

[FY26-27_R02_Insurance_Agent_Record.pdf](#)

[FY26-27_R03_vendors_ePay_plus_changes_markup.pdf](#)

[2026_May_Local_Option_Levy_certification.pdf](#)

[countywide_library_support_report_2006_2026.pdf](#)

[2026_library_levy_support_analysis.pdf](#)

[2026-07-14_director_report.pdf](#)

[FY2025-26_Year_End_Financial_Reports_all_funds_2026-06-30.pdf](#)

[2026-07_financial_report_funds_activity.pdf](#)

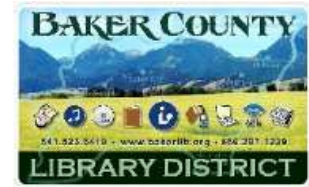
[2026-07_financial_report_funds_approved_bills.pdf](#)

Regular Meeting Agenda

Baker County Library District

Board of Directors

Kyra Rohner, President



Tuesday, July 14, 2026, 5:00 pm

Riverside Meeting Room, Baker County Public Library

2400 Resort St, Baker City, Oregon

Remote access provided [via Zoom](#)

Phone: +1 669 900 9128

Meeting ID: 861 4429 3530

Passcode: 190067

- I. Call to Order
- II. Roll Call
- III. Consent Agenda (**ACTION**)
 - *Additions/deletions from agenda*
 - *Minutes of previous meeting*
- IV. Conflicts or Potential Conflicts of Interest
- V. Open Forum for General Public, Comments & Communications
- VI. Old Business
 - *None*
- VII. New Business
 - a. *Election of Board Officers* (**ACTION**)
 - b. *New Fiscal Year Business*
 - i. *Establishing Regular Meeting Time* (**ACTION**)
 - ii. *Appointing Agents of Record* (**ACTION**)
 - iii. *Authorizing auto-pay for select vendors 2026-27* (**ACTION**)
 - c. *Local Option Levy Renewal precinct details report*
- VIII. Reports
 - a. *Library Director*
 - b. *Finance Report*
- IX. Next Meeting
- X. Adjournment

The times of all agenda items except open forum are approximate and are subject to change.

The Board of Directors generally meets on the **second Tuesday of each month from 5:00 to 6:00 p.m.** in the **Riverside Meeting Room at 2400 Resort Street, Baker City, Oregon**. Sign-language interpretation is available upon request with at least 48 hours' notice.

Library Board Meeting – Annotated Agenda

Tuesday, Jul 14, 2026, 5:00 pm

Notes prepared by Library Director Perry Stokes

Annotated Agenda

- | | | |
|--------------|--|--------|
| I. | CALL TO ORDER | Rohner |
| II. | Roll Call | Rohner |
| III. | Consent agenda (ACTION) | Rohner |
| | a. Additions/deletions from the agenda | |
| | b. Minutes of previous meeting(s) | |
| Attachments: | | |
| | • III.b.i. Board meeting minutes, Jun 9, 2026 | |
| IV. | Conflicts or potential conflicts of interest | Rohner |
| V. | Open forum for general public, comments & communications | Rohner |
| VI. | OLD BUSINESS | |
| | a. None | |
| VII. | NEW BUSINESS | |
| | a. Election of officers (ACTION) | Rohner |

Pursuant to Board practice, the Board elects its officers for the 2026–2027 fiscal year. Officers include the positions of **President** and **Vice President**. During the previous fiscal year, Kyra Rohner served as President and Beth Bigelow served as Vice President.

Suggested Motion:

I move to elect _____ as President and _____ as Vice President of the Baker County Library District Board of Directors for Fiscal Year 2026–2027.

- | | | |
|----|---|---------------------|
| b. | New Fiscal Year Business | Newly-elected Pres. |
| | i. Resolution No. 2026-27.01 -- Establishing regular meeting time (ACTION) | |

Attachments:

- VII.b.i. Resolution No. 2026-27.01

Oregon law requires the Board to annually establish the time and place of its regular meetings. The attached resolution continues the Board's regular meeting schedule on the **second Tuesday of each month at 5:00 p.m.** in the Riverside Meeting Room at Baker County Public Library. An annual meeting calendar is incorporated into the resolution as **Exhibit A**.

The resolution also establishes three exceptions to the regular schedule. In September 2026, December 2026, and June 2027, the meeting would be moved to the **third Tuesday** because the second Tuesday falls on the 8th day of the month. This adjustment better aligns Board approval of claims with the District's mid-month accounts payable processing schedule.

Suggested Motion:

I move to adopt Resolution No. 2026-27.01, establishing the Baker County Library District Board's regular meeting schedule for Fiscal Year 2026–2027.

- | | | |
|-----|--|--|
| ii. | Resolution No. 2026-27.02 -- Appointing agents of record (ACTION) | |
|-----|--|--|

Attachments:

- VII.b.ii. Resolution No. 2026-27.02

Library Board Meeting – Annotated Agenda

Tuesday, Jul 14, 2026, 5:00 pm

Notes prepared by Library Director Perry Stokes

The Special Districts Association of Oregon (SDAO) requires member districts to annually designate an insurance agent of record. The proposed resolution appoints **Acrisure / Clarke & Clarke Insurance** of Baker City as the District's insurance agent of record for Fiscal Year 2026–2027. Clarke & Clarke assists the District with property, liability, and employee insurance programs offered through SDAO and has provided responsive local service to the District.

Suggested Motion:

*I move to adopt **Resolution No. 2026-27.02**, appointing Acrisure / Clarke & Clarke Insurance as the Baker County Library District's Insurance Agent of Record for Fiscal Year 2026–2027.*

iii. **Resolution No. 2026-27.03 -- Authorizing Online and Automatic Payments for Select Vendors 2026-27 (ACTION)**

Attachments:

- VII.b.iii. Resolution No. 2026-27.03

The proposed resolution authorizes electronic and automatic payments to designated vendors for routine operating expenses during Fiscal Year 2026–2027. These payments primarily include utilities, telecommunications, payroll-related obligations, copier leases, and other recurring contractual expenses. The resolution also authorizes designated electronic deposits, such as grant reimbursements and E-Rate payments.

Authorizing automatic payments improves administrative efficiency, reduces processing time and paper check costs, and helps ensure timely payment of recurring obligations. All payments will continue to be reported to the Board through the monthly financial reports.

Suggested Motion:

*I move to adopt **Resolution No. 2026-27.03**, authorizing online and automatic payments for the designated vendors and electronic deposits during Fiscal Year 2026–2027.*

c. **Local Option Levy Renewal Precinct Details Report**

Attachments:

- VII.c.i. 2026 May Local Option Levy Certification
- VII.c.ii. Countywide Library Support, 2006-2026
- VII.c.iii. BCLD Local Option Levy Support Analysis

The Board will receive a summary report on Baker County Library District local option levy election results from 2006 through 2026, including countywide trends and precinct-level changes in voter support. The analysis shows that countywide support for the Library District has remained consistently strong over the past twenty years, increasing from 58.5% approval in 2006 to 70% approval in the May election. Support peaked in 2016 at 83.1%, declined in 2021, and rebounded to 70.4% in 2026.

The report also reviews how support has changed by precinct since precinct-level data became available in 2011. Key takeaways include continued majority support across all precincts in 2026, notable long-term gains in several rural precincts, and areas where support has softened over time. This information may help inform future public communication, outreach priorities, and long-range planning for continued community support of library services.

VIII. **REPORTS**

a. **Director**

Stokes

Attachments:

Library Board Meeting – Annotated Agenda

Tuesday, Jul 14, 2026, 5:00 pm

Notes prepared by Library Director Perry Stokes

- VIII.a.i. Director's Report

b. Finance

Hawes

Attachments:

- VIII.b.i. Not yet available.

Finance report materials will be provided at the meeting.

IX. Agenda items for next regular meeting: Aug 11, 2026

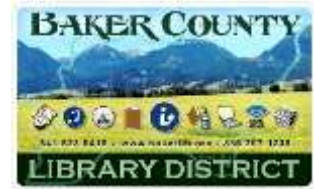
Newly-elected Pres.

- TBD

X. ADJOURNMENT

Newly-elected Pres.

Baker County Library District
Library Board of Directors
Regular Meeting Minutes
June 9, 2026



CALL TO ORDER

The meeting was held in the Riverside Meeting Room at the Baker County Public Library, 2400 Resort Street, Baker City, Oregon, the administrative building for the District.

Directors present were Beth **Bigelow**, Ashley **McClay**, Joan **Spriggs**, and Jacque **Cobb**. Kyra Rohner was absent. Also present in person were Perry **Stokes**, Director, and Christine **Hawes**, Business Manager. No one attended online through Zoom.

Diana Adams attended as a guest. Adams stated that she is interested in applying for the board position expected to become vacant in the fall and wanted to attend a meeting to learn more about the position.

Vice-President Beth Bigelow called the meeting to order at 5:03 p.m. A quorum was present.

Roll call: Beth Bigelow, Ashley McClay, Joan Spriggs, Jacque Cobb, Perry Stokes, and Christine Hawes.

CONSENT AGENDA

Bigelow asked whether there were any additions to or deletions from the agenda or the minutes from the previous meetings.

- There were none.

Stokes noted that there were two sets of minutes for review: the May 12 Regular Board Meeting and the May 20 Budget Committee Meeting.

Cobb moved to adopt the agenda as presented and approve the May 12, 2026 Regular Board Meeting minutes and the May 20, 2026 Budget Committee Meeting minutes; Spriggs seconded. The motion passed unanimously (4 yea).

CONFLICTS OF INTEREST

Bigelow asked whether any conflicts or potential conflicts of interest should be declared.

- There were none.

OPEN FORUM / CITIZEN COMMENTS

Bigelow asked whether there were any citizen comments.

- No public comments were offered. Stokes reported no communications to share.

OLD BUSINESS

Bigelow stated for the record that there was no old business.

NEW BUSINESS

Budget Hearing

Bigelow opened the Budget Hearing and turned the item over to Stokes. Stokes stated that the required meeting notice had been published at least five days before the hearing and asked whether anyone wished to comment.

Cobb asked about the Reserve Fund - Capital Investments and the note that the fund should be reviewed in 10 years. Discussion followed regarding the purpose and handling of the reserve fund. With no further questions and no members of the public present to comment, the Budget Hearing was closed.

FY2025-26 Supplemental Budget Adoption

Stokes explained that a supplemental budget is proposed annually to refine appropriation lines and ensure alignment with Oregon Local Budget Law. Resolution FY2025-26.08 would adopt Supplemental Budget 1 for fiscal year 2025-2026, increasing the total budget from \$3,586,088 to \$3,697,573, an overall increase of \$111,485, or 3.02%.

Stokes reviewed the following fund changes:

- General Fund: Increases by \$108,727, from \$2,445,145 to \$2,553,872. Personnel Services decreases by \$30,167, primarily due to fewer IT staff hours worked than budgeted. Materials & Services increases by \$139,970, including increased allocations for collection development, facilities and IT maintenance, corporate costs, and library operations. Capital Outlay and Interfund Transfers remain unchanged. Contingency decreases by \$1,076. Unappropriated Ending Fund Balance remains unchanged at \$655,000.
- Other Uses Fund: Decreases by \$10,000, from \$289,000 to \$279,000, primarily due to a reduction in Materials & Services and slightly lower cash carryover.
- Reserve Fund - Capital Investments: Remains unchanged at \$212,500.
- Sage Library System Fund: Increases by \$12,758, from \$639,443 to \$652,201. Changes include a \$570 increase in Personnel Services, a \$10,235 increase in Materials & Services, and a \$1,953 increase in Unappropriated Ending Fund Balance. The largest Materials & Services change is in technology costs.

Bigelow asked whether there were any questions. There were none.

McClay moved to approve Resolution FY2025-26.08 adopting Supplemental Budget 1 for fiscal year 2025-2026 in the total amount of \$3,697,573 and making appropriations as presented; Cobb seconded. There was no further discussion. The motion **passed unanimously (4 yea)**.

FY2026-27 Budget Adoption

Bigelow moved to fiscal year 2026-2027 budget adoption. Stokes reported that the Budget Committee had recommended one change to the proposed budget, increasing the cost-of-living increase from 3.4% to 4.0%. Sage Library System adopted the same cost-of-living adjustment. The total change of approximately \$4,000 was offset from contingency funds.

After directors reviewed the documents, Bigelow asked whether there were any questions. There were none.

Cobb moved to approve Resolution FY2025-26.09 adopting the fiscal year 2026-2027 budget in the amount of \$3,794,898, making appropriations as presented, imposing the permanent tax rate of \$0.5334 per \$1,000 and the local option tax rate of \$0.249 per \$1,000 of assessed value, and

categorizing the taxes as stated in the resolution; Spriggs seconded. There was no further discussion. The motion passed unanimously (4 yea).

Discussion of FY2026-27 Officers and Regular Meeting Date/Time

Bigelow moved to discussion of FY2026-27 officers and the regular meeting date and time.

Stokes stated that at the July meeting, as part of new fiscal year business, the Board will elect a President and Vice-President and adopt a resolution establishing the regular meeting schedule for fiscal year 2026-2027. The current officers are Kyra Rohner, President, and Beth Bigelow, Vice-President. The current meeting schedule is the second Tuesday of each month at 5:00 p.m.

Bigelow stated that Rohner should continue as Board President and believed Rohner would be willing to continue. Cobb stated that most of her attendance may be virtual due to a new job position. Directors agreed that virtual attendance would be acceptable. Directors discussed possible meeting days and times and agreed to seek Rohner's input before taking action in July.

REPORTS

Director's Report

Stokes provided the Director's Report.

Administrative

- Stokes reported that the 2026 Local Option Levy Renewal passed and stated that the result was good news for the District.
- Stokes reported that the District received notice of a \$25,000 ARSL grant award. The grant will support staff training for community instruction in software and technology use. Vanessa McClarin will begin training and is required to attend two conferences, one in 2026 and one in 2027.
- Stokes reviewed the updated Board Vacancy Application form. Spriggs stated that she intends to step down in the fall, likely in September, and that Diana Adams is interested in applying for the position. Spriggs stated that she will continue volunteering at the Halfway Library. Directors thanked Spriggs for her service and for helping identify a potential replacement.
- Directors discussed wording in the updated application, including questions related to explaining strong agreement or disagreement and how a board member should respond to a complaint about a title. Cobb stated that the application provides good structure for the vacancy process.
- Stokes reported that the Sage User Council held its annual meeting May 29 at BMCC in Pendleton, with most participants attending virtually. The Council approved the 4.0% cost-of-living increase.

Facilities

- Baker Library: Shrubbery along Resort Street has been pruned. The electric mower was sent out for repair. A rooftop HVAC unit had an electrical failure requiring a part, with repair cost of about \$2,000.
- Haines Branch: Exterior painting and roof projects have been completed. Cobb stated that the paint job looked very nice and noted that a volunteer trimmed shrubbery around the building.
- Huntington Branch: The branch is temporarily operating on a Wi-Fi hotspot due to an internet outage caused by a recent wildfire that damaged area cell towers.
- Sumpter Branch: Stokes stated that he would like to try again to have the museum building repainted because old signs from the building's former use as a store and gas station are misleading.

Friends

- The Friends are planning their summer book sale during Miner's Jubilee weekend.
- Jen Albright's memorial service will be June 28 at Crossroads. An invitation was included in the board packets.

Marketing and Outreach

- Stokes reported that he visited the Muddy Creek Social Club in Haines on May 13 to discuss BCLD history, current services, and library trends.
- Stokes reported that he met May 27 with Baker 5J School District Superintendent Mr. Halgarth to discuss possible collaborations, including the possibility of hosting a school-sponsored tutor at the library. The online tutor program will likely be discontinued due to lower-than-expected use.

Personnel and Training

- The District has posted the IT Administrator position. Jim White will retire at the end of July.
- The District will hire replacements for four graduating student interns.
- The District hired a seasonal substitute to help with temporary summer staffing needs.

Programs and Services

- The Cycling Oregon author visit was held June 5 and had about 10 attendees.
- Stokes is coordinating a Sketch & Release presentation with Jason Graham.
- Oregon State Parks sent four day-use parking passes for checkout. The District also has digital day passes available. The physical passes will launch June 15 for patrons who do not use technology.
- The Summer Reading Program has begun and will run for eight weeks. Bigelow suggested sending flyers to schools next year, and McClay suggested also providing schools with a slide for their displays.

Safety and Security

- A security camera at the corner of the building has been upgraded to add a 360-degree view and has been helpful.

Technology

- Stokes reported on restoration of the VR Sandbox. Facilities staff added large casters to improve mobility, and the IT Manager is working on restoring functionality. When complete, the District intends to offer the unit to Baker 5J or another Baker County school.

Financial Report

Hawes gave the financial reports. Copies of the reports were distributed and displayed on the Zoom screen.

- **General Fund:** June tax turnovers had not yet been received. Pool savings interest continued at 4.0%, with \$2,883.68 received in May. Total District Salaries were 97.3% spent with 12 paydays posted, and combined Personnel Services were 94.8% spent, with the final PERS payment and accrual adjustments still to be posted.

- **Materials & Services:** Notable payments included Ingram (\$6,361.71) for the monthly book order; Midwest Tape/Hoopla (\$965.36) for monthly electronic patron usage; Valley Metal (\$1,682.80) for HVAC repair; Grumpy's (\$1,019.53) for brakes and an oil change for the van; CMGEO (\$637.00) for a budget legal ad; Baker City Lions (\$300) for marketing ads; Hells Canyon Journal (\$128.40), including \$78 for a budget legal ad; Shryock Associates LLC (\$200) for the June 5 program speaker; and Gentry's Custom Painting (\$13,350) for painting the Haines Library building. The District Visa statement was available and would be reconciled before online payments were posted.
- The current General Fund combined cash balance was \$739,101.85.
- **Other Funds:** Received pool interest of \$897.44, split by four departments, and \$314.18 in Amazon book sale income in May. No checks or Visa payments were posted at that time.
- **Capital Investment Fund:** Received pool interest of \$645.31. No expenses were paid from this fund. The current reserve cash balance was \$181,111.75.
- **Sage Fund:** Received pool interest of \$1,057.25 and subscription reimbursements from member libraries totaling \$2,910.05. CatExpress and EZ Proxy subscription expenses totaled \$3,493.30, with \$583.25 remaining in Accounts Receivable. Sage Personal Services salaries were 87% spent with 11 pay dates included. Checks included small courier payments totaling \$1,755.33, Crane Schools (\$20.55) for book shipping reimbursement, and Backstage Library (\$288.40) for record maintenance. The Sage Fund current cash balance was \$297,046.04.
- The **District Visa statement** dated June 8 would be reconciled during the week, with online payments posted by the end of the week. The packet will be available for review at the next meeting.
- **Approved Bills Reports** for each fund were included with the check packets for board members to initial while reviewing and signing checks.

There were no questions on the financial reports.

Additional Discussion

Bigelow asked Adams about her interest in serving on the Library Board. Adams spoke about her interest in serving the library and the community, her prior board service, and her experience as a City Council member. Spriggs stated that her part of the county needs representation, which is why she sought a possible replacement. McClay asked Adams about her views on the right to read, and Adams stated that a person should be able to choose what they want to read. Directors discussed constitutional considerations and balancing what is available.

Cobb asked about new-user statistics for Hoopla. Stokes reviewed Hoopla and Kanopy services and related statistics. Stokes explained that Kanopy is a flat annual subscription, while Hoopla allows four borrows per patron and bills the District based on usage.

There were no further questions.

NEXT MEETING

- The next regular board meeting will be July 14, 2026 at 5:00 p.m.

ADJOURNMENT

Bigelow adjourned the meeting at 6:07 p.m.

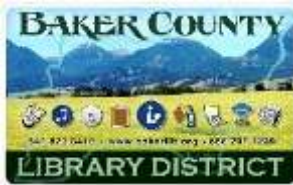
Respectfully submitted,

Perry Stokes

Secretary to the Board

PS/ch

AI disclosure: These minutes were edited with the assistance of an AI-based language tool to support grammar, clarity, formatting consistency, and professionalism. All substantive content, decisions, and financial figures were reviewed and approved by library staff.



**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

Resolution No. 2026-27.01

Establishing the Regular Meeting Schedule for Fiscal Year 2026–2027

Jul 14 2026

WHEREAS, Oregon law requires the governing body of a public body to establish the time and place of its regular meetings;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Baker County Library District shall hold its regular monthly meetings during Fiscal Year 2026–2027 on the second Tuesday of each month at 5:00 p.m. in the Riverside Community Meeting Room, Baker County Public Library, 2400 Resort Street, Baker City, Oregon, except as noted below.

To accommodate the District's mid-month accounts payable processing schedule, when the second Tuesday falls on the 8th day of the month, the regular meeting shall instead be held on the third Tuesday. Accordingly, the following meetings are scheduled for the third Tuesday:

- September 15, 2026
- December 15, 2026
- June 15, 2027

The meeting schedule attached as **Exhibit A** is incorporated into this resolution by reference.

ADOPTED by the Board of Directors of Baker County Library District this 14th day of July, 2026 by the following vote:

AYES: _____ NAYS: _____ ABSTAINED: _____

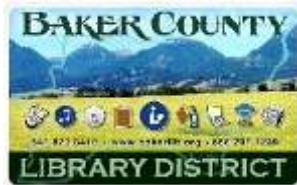
FOR THE BOARD: _____

Signature

Presiding Officer, BCLD Board

ATTEST: _____

Signature: Perry Stokes
District Secretary



BAKER COUNTY LIBRARY DISTRICT LIBRARY BOARD

Resolution No. 2026-27.01

Establishing the Regular Meeting Schedule for Fiscal Year 2026–2027

Jul 14 2026

Exhibit A.

July 2026						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August 2026						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2026						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October 2026						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2026						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December 2026						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

January 2027						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

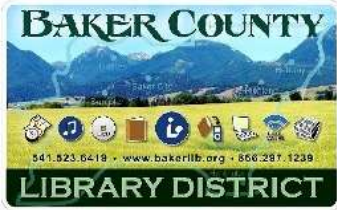
February 2027						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March 2027						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April 2027						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May 2027						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June 2027						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			



**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

Resolution No. 2026-27.02

Appointing Insurance Agent of Record

Jul 14 2026

WHEREAS, BCLD purchases insurance products from the Special Districts Association of Oregon (SDAO), and SDAO requires special districts to annually affirm their agents of record;

Now, therefore be it RESOLVED, that the Baker County Library District Board of Directors appoints **Acrisure / Clarke & Clarke Insurance of Baker City, Oregon**, as the District's Insurance Agents of Record.

ADOPTED by the Board of Directors of Baker County Library District this 14th day of July, 2026 by the following vote:

AYES: _____ NAYS: _____ ABSTAINED: _____

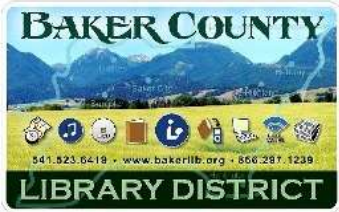
FOR THE BOARD: _____

Signature

Presiding Officer, BCLD Board

ATTEST: _____

Signature: Perry Stokes
District Secretary



**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

Resolution No. 2026-27.03

**Authorizing vendors for online and
automatic payment of bills for the fiscal year**

July 14 2026

WHEREAS, many companies allow electronic payment for products and services; and
WHEREAS, paying online and automatically rather than by paper check would save the Baker County Library District time and money; and
WHEREAS, Baker County Library District’s Financial Management policy allows for such online payments;
Now, therefore be it RESOLVED, that the Baker County Library District Board of Directors authorizes the following vendors for online payments and deposits in fiscal year 2026-27:

Online payments automatically deducted:

- AFLAC (group supplement insurance)
- Cascade Natural Gas (heating, Baker)
- Deluxe Inc. (deposit books, check order-OF, Sage)
- Ed Staub (natural gas, Haines, Halfway)
- Intuit QuickBooks (check order- General fund)
- Intuit QuickBooks (electronic payroll)
- Lincoln Financial Group (group life insurance)
- Oregon Department of Revenue (state payroll taxes)
- Oregon Public Employees Retirement System (PERS, retirement)
- Oregon Savings Growth Plan (retirement)
- US Bank VISA
- US Treasury (IRS, federal payroll taxes)
- Wells Fargo Financial Leasing (Copier lease contract – Kyocera)
- Xerox (copier lease contract)

Online deposits automatically applied:

- PayPal (ePayment transactions)
- Oregon State Library (grant funds)
- USAC E-Rate Program (Federal Internet subsidy)
- Energy Trust of Oregon (energy program electronic payments)

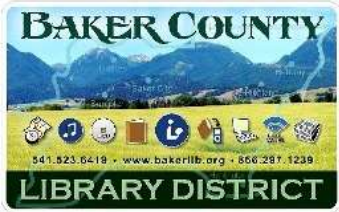
ADOPTED by the Board of Directors of Baker County Library District this 14th day of July, 2026 by the following vote:

AYES: _____ NAYS: _____ ABSTAINED: _____

FOR THE BOARD:

Signature
Presiding Officer, BCLD Board

ATTEST: _____
Signature: Perry Stokes
District Secretary



BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD

Resolution No. 2026-27.03

Authorizing vendors for online and
automatic payment of bills for the fiscal year

July 14 2026

WHEREAS, many companies allow electronic payment for products and services; and
WHEREAS, paying online and automatically rather than by paper check would save the Baker County Library District time and money; and
WHEREAS, Baker County Library District’s Financial Management policy allows for such online payments;
Now, therefore be it RESOLVED, that the Baker County Library District Board of Directors authorizes the following vendors for online payments and deposits in fiscal year 2026-27:

Online payments automatically deducted ~~(Recently added vendors in bold):~~

- AFLAC (group supplement insurance)
- Cascade Natural Gas (heating, Baker)
- ~~• Cascade Reliance (telephone & Internet, Haines)~~
- ~~• CenturyLink CenturyTel (telephone, Internet, Huntington)~~
- ~~• CenturyLink Qwest (telephone & Internet, Sumpter)~~
- ~~• City of Baker City (water)~~
- Deluxe Inc. (deposit books, check order-OF, Sage)
- Ed Staub (natural gas, Haines, Halfway)
- ~~• Idaho Power (electricity, Halfway, Huntington)~~
- ~~• Ingram Library Services~~
- ~~• Inland Development Inc (Baker Internet vendor)~~
- Intuit QuickBooks (check order- General fund)
- Intuit QuickBooks (electronic payroll)
- Lincoln Financial Group (group life insurance)
- ~~• Ooma (Baker VOIP telephone services)~~
- Oregon Department of Revenue (state payroll taxes)
- Oregon Public Employees Retirement System (PERS, retirement)
- Oregon Savings Growth Plan (retirement)
- ~~• Oregon Trail Electric (electricity, Baker, Haines)~~
- ~~• Pine Telephone dba Rally Network~~
- ~~• Quill~~
- ~~• T mobile (WiFi hotspots & tablets)~~
- ~~• Tec Copier (Copier machine maintenance)~~
- US Bank VISA
- US Treasury (IRS, federal payroll taxes)
- ~~• Verizon (management cell phones, bookmobile hot spot)~~
- Wells Fargo Financial Leasing (Copier lease contract – Kyocera)
- Xerox (copier lease contract)

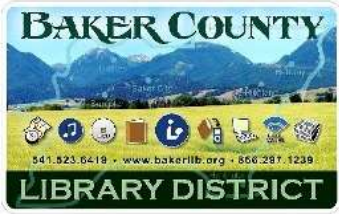
Online deposits automatically applied:

- PayPal (ePayment transactions)
- Oregon State Library (grant funds)
- ~~• USAC E-Rate Program (Federal Internet subsidy)~~
- Energy Trust of Oregon (energy program electronic payments)

ADOPTED by the Board of Directors of Baker County Library District this 14th day of July, 2026 by the following vote:

AYES: _____ NAYS: _____ ABSTAINED: _____

FOR THE BOARD: _____



**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

Resolution No. 2026-27.03

**Authorizing vendors for online and
automatic payment of bills for the fiscal year**

July 14 2026

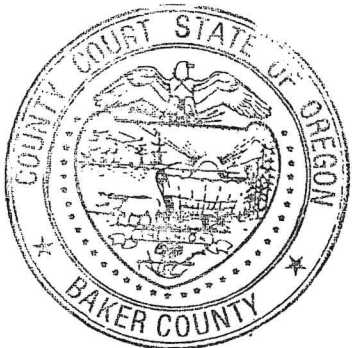
Signature

Presiding Officer, BCLD Board

ATTEST:

Signature: Perry Stokes
District Secretary

1-135 Baker County Library District						
VOTE FOR 1						
	Yes	No	Total Votes Cast	Overvotes	Undervotes	Contest Total
Baker 1	460	141	601	0	28	629
Baker 2	433	151	584	0	15	599
Baker 3	457	155	612	0	20	632
Baker 4	521	211	732	0	27	759
Baker 5	594	247	841	1	31	873
Baker Country 13	355	168	523	0	14	537
Durkee 14	23	11	34	0	3	37
Eagle Valley 15	177	86	263	0	9	272
Haines 17	261	133	394	0	18	412
Hereford 18	28	15	43	0	5	48
Huntington 19	80	67	147	0	4	151
Irondyke 20	25	10	35	0	0	35
Keating 21	80	32	112	0	2	114
Pine Valley 22	273	123	396	1	17	414
Poca-Wing 24	393	188	581	1	17	599
Sumpter 25	122	64	186	0	14	200
Unity 26	40	19	59	0	5	64
Totals	4,322	1,821	6,143	3	229	6,375



I DO HEREBY CERTIFY THAT THE VOTES RECORDED
ON THIS ABSTRACT CORRECTLY SUMMARIZE
THE TALLY OF VOTES CAST AT THE ELECTION INDICATED.

DATED THIS 10 DAY OF June, 2026


STEFANIE L. KIRBY,
BAKER COUNTY CLERK

Countywide Library Support, 2006-2026

Summary Report for the Library Board

Executive summary

Overall finding: Countywide support for the Baker County Library District has strengthened since 2006, rising from 58.5% to 70.4% yes support. The long-term trend is positive, but the 2016 peak has not been repeated; support has stabilized near 70% in the two most recent elections.

2006 yes support 58.5%	2026 yes support 70.4%	Net change, 2006 to 2026 +11.8 pp
Peak support 83.1% in 2016	Change since peak -12.7 pp	Most recent change +0.7 pp from 2021 to 2026

Countywide trend

The long-term pattern has three distinct phases: a baseline majority in 2006, a strong rise through 2016, and then a reset to a lower but still solid support level in 2021 and 2026.

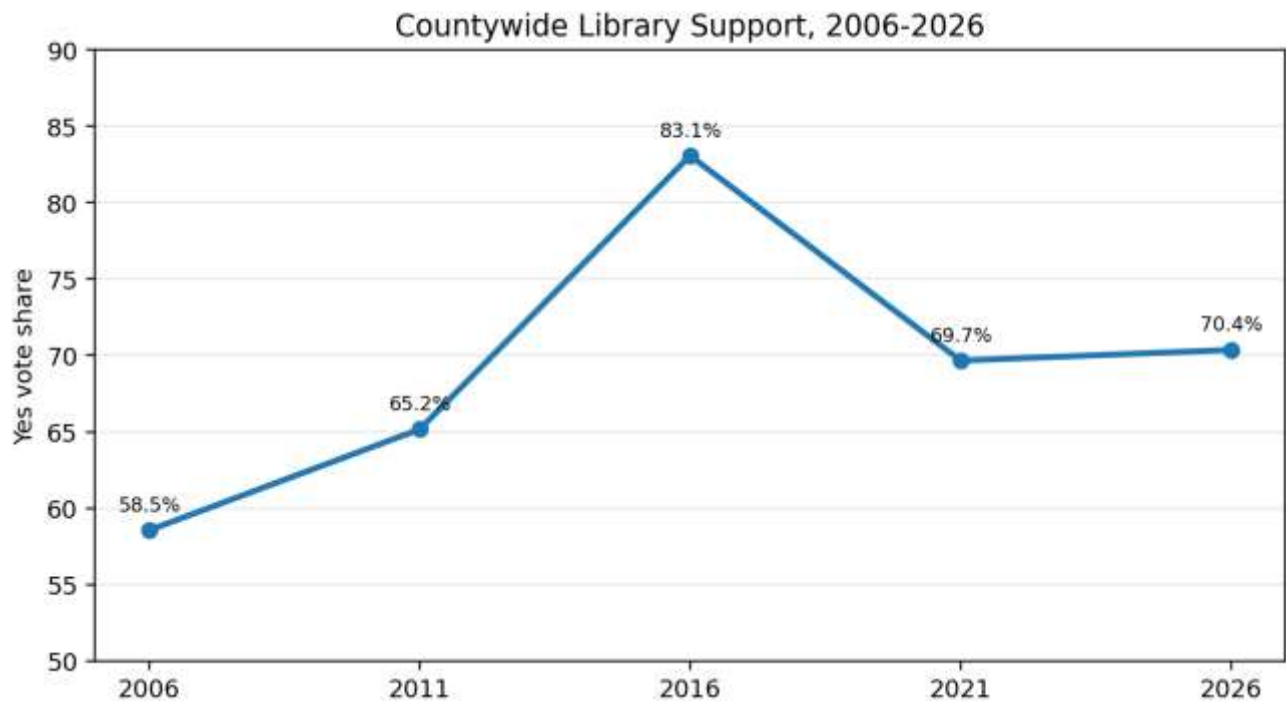


Figure 1. Yes vote share by election year, calculated as yes votes divided by yes plus no votes.

Year	Yes votes	No votes	Votes cast	Yes support	Change from previous
2006	4,263	3,018	7,281	58.5%	Baseline
2011	3,129	1,673	4,802	65.2%	+6.6 pp
2016	4,609	939	5,548	83.1%	+17.9 pp
2021	3,951	1,721	5,672	69.7%	-13.4 pp
2026	4,322	1,821	6,143	70.4%	+0.7 pp

What changed over time

- Support grew by 11.8 percentage points from 2006 to 2026, moving from a modest majority to a durable supermajority-level result near 70%.
- The strongest countywide result was 2016, when yes support reached 83.1%. That election stands out as an unusually high point rather than the current baseline.
- After the 2016 peak, support fell by 13.4 percentage points in 2021. The 2026 result recovered slightly, rising 0.7 percentage points from 2021, which suggests stabilization rather than renewed rapid growth.
- The yes vote total in 2026 was 4,322, nearly the same as 2006. The change in support percentage is driven largely by a lower no vote total than in 2006 and a smaller vote-cast total overall.

Turnout and vote-count context

- Votes cast in the library contest were highest in 2006 at 7,281 and lowest in 2011 at 4,802. The 2026 contest drew 6,143 yes/no votes, above the 2011, 2016, and 2021 totals but below 2006.
- No votes declined from 3,018 in 2006 to 1,821 in 2026, a decrease of 1,197 votes. This is the clearest numerical indicator that opposition has softened since 2006.
- Yes votes increased from 4,263 in 2006 to 4,322 in 2026. While the raw yes vote count is only slightly higher than 2006, the share of voters supporting the library is substantially higher.

Board-level interpretation

- The library enters future levy conversations with a strong countywide base: every election in the period passed with majority support, and four of five results exceeded 65%.
- The 2016 result should be treated as a high-water mark. A realistic current planning assumption is support near 70%, not above 80%.
- The post-2016 decline shows that support cannot be taken for granted. Continued public communication about library value, fiscal stewardship, and district-wide benefits remains important.
- Because 2026 support was essentially flat compared with 2021, the immediate strategic goal should be maintaining and broadening the existing coalition rather than assuming automatic growth.

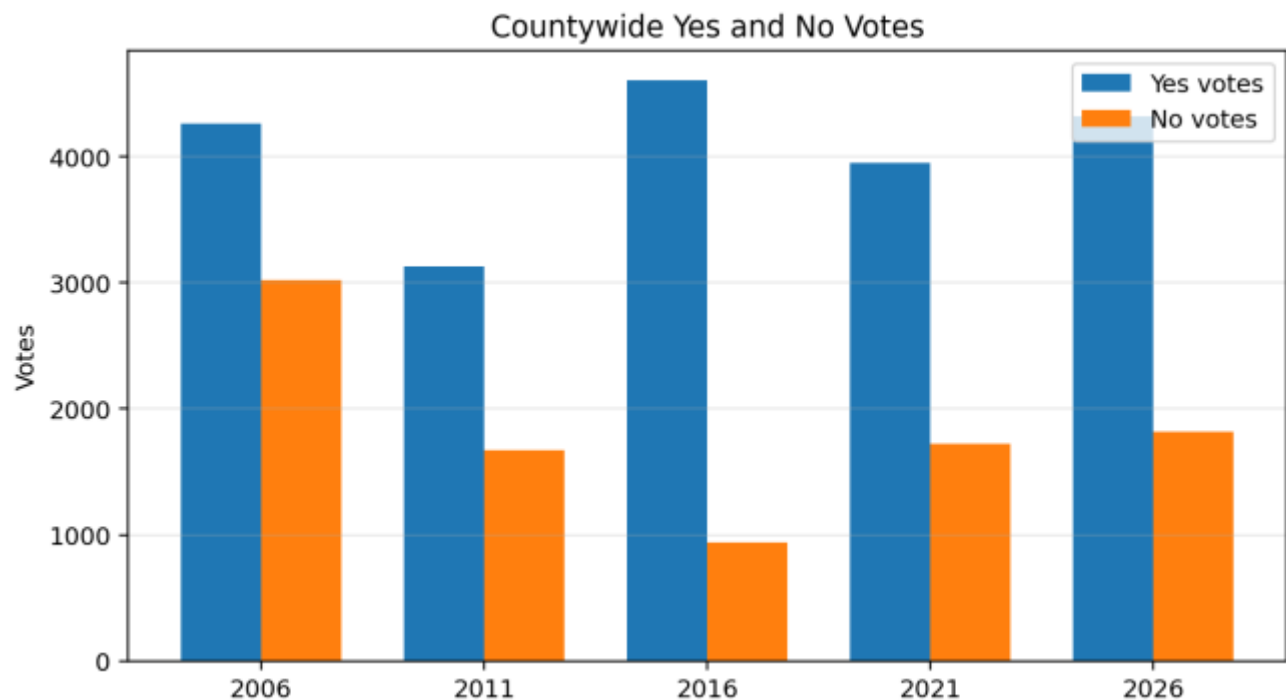


Figure 2. Countywide yes and no vote counts by election year.

Key takeaways for the Library Board

- 1. The long-term trend is positive.** Countywide support increased by 11.8 percentage points over twenty years, from 58.5% to 70.4%.
- 2. The current baseline is strong but not at the 2016 peak.** The 2026 result remains high, but it is 12.7 points below the 2016 high of 83.1%.
- 3. Opposition is lower than in 2006.** No votes dropped from 3,018 in 2006 to 1,821 in 2026, even as support remained above 70% in the most recent election.
- 4. Voter confidence should continue to be cultivated.** Recent results indicate stability near 70%, so ongoing engagement, clear messaging, and accountability reporting will be important for future renewals.

Suggested board talking points

- County voters have consistently supported the library district over the last twenty years.
- The 2026 result confirms that support remains broad, with more than seven in ten yes/no voters supporting the measure.
- The 2016 result was exceptional; 2021 and 2026 suggest a more realistic present-day support level of roughly 70%.
- Future public communication should reinforce the library's countywide value and demonstrate responsible use of public funds.

Methodology and source notes

Calculation method: Support percentages are calculated as yes votes divided by total yes plus no votes. Undervotes and overvotes are excluded from the support percentage because they are not yes/no votes cast on the measure.

Source: Election-history workbook provided by Baker County Library District, including 2006 summary results and 2011, 2016, 2021, and 2026 countywide election results. The 2026 sheet identifies the contest as Measure 1-135, Baker County Library District, May 19, 2026 Primary Election.

1-135 Baker County Library District - May 19, 2026 Primary Election

Precinct election information transcribed from certification PDF; Yes % calculated as Yes votes / Total Votes Cast.

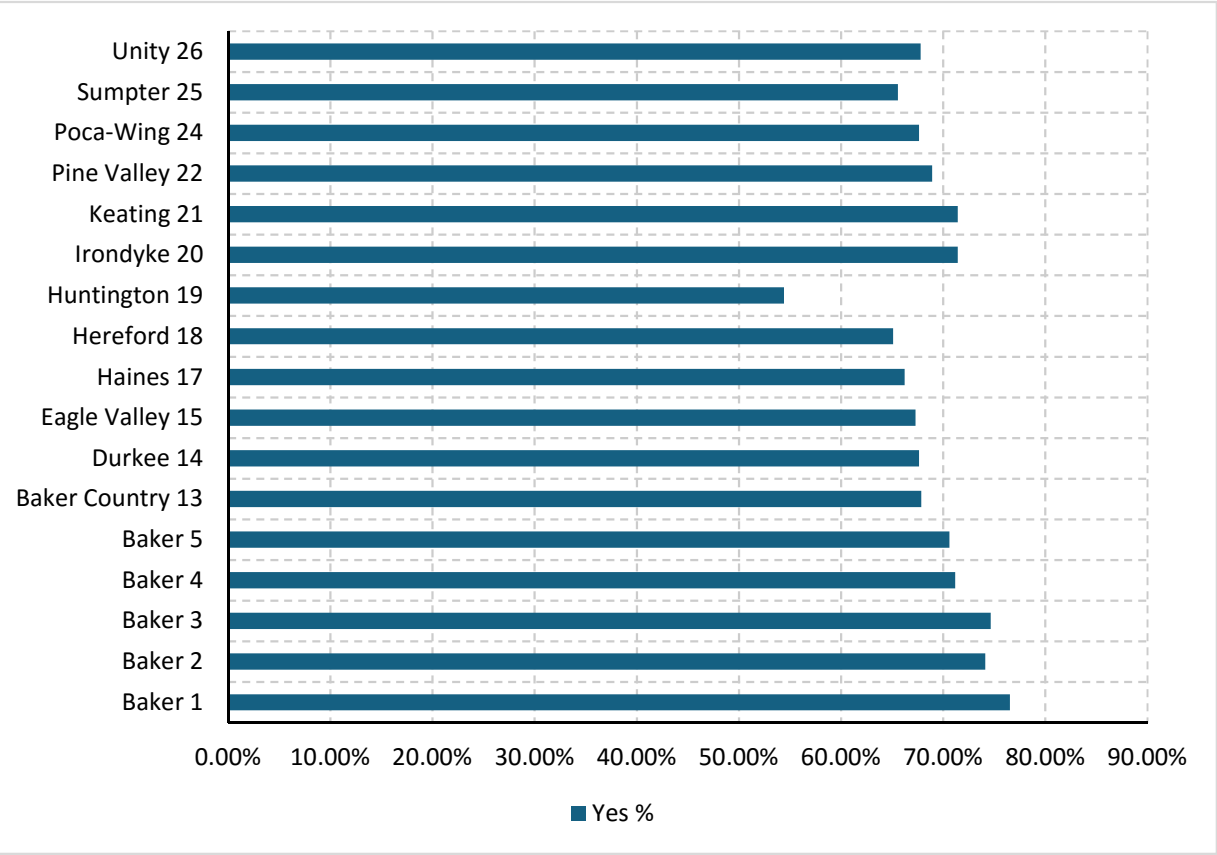
Precinct	Yes	No	Total Votes Cast	Overvotes	Undervotes	Contest Total	Yes % of Total Votes Cast
Baker 1	460	141	601	0	28	629	76.54%
Baker 2	433	151	584	0	15	599	74.14%
Baker 3	457	155	612	0	20	632	74.67%
Baker 4	521	211	732	0	27	759	71.17%
Baker 5	594	247	841	1	31	873	70.63%
Baker Country 13	355	168	523	0	14	537	67.88%
Durkee 14	23	11	34	0	3	37	67.65%
Eagle Valley 15	177	86	263	0	9	272	67.30%
Haines 17	261	133	394	0	18	412	66.24%
Hereford 18	28	15	43	0	5	48	65.12%
Huntington 19	80	67	147	0	4	151	54.42%
Irondyke 20	25	10	35	0	0	35	71.43%
Keating 21	80	32	112	0	2	114	71.43%
Pine Valley 22	273	123	396	1	17	414	68.94%
Poca-Wing 24	393	188	581	1	17	599	67.64%
Sumpter 25	122	64	186	0	14	200	65.59%
Unity 26	40	19	59	0	5	64	67.80%
Totals	4,322	1,821	6,143	3	229	6,375	70.36%

76.54% Max

54.42% Min

Summary - 1-135 Baker County Library District

Metric	Value	Formula / Note
Total Yes Votes	4,322	=SUM(Precinct Results!B5:B21)
Total No Votes	1,821	=SUM(Precinct Results!C5:C21)
Total Votes Cast	6,143	=SUM(Precinct Results!D5:D21)
Overall Yes %	70.36%	=Total Yes / Total Votes Cast
Highest Precinct Yes %	76.54%	Calculated from precinct percentages
Lowest Precinct Yes %	54.42%	Calculated from precinct percentages



Library Board countywide support trend since 2006

Key findings

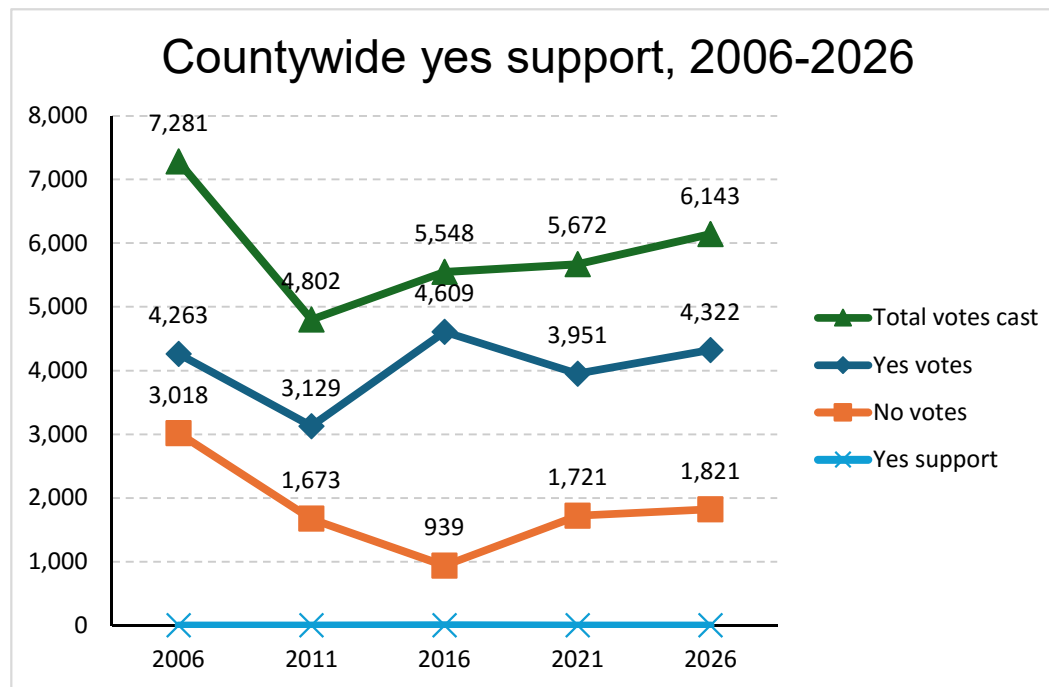
Countywide support increased from 58.5% in 2006 to 70.4% in 2026, a gain of 11.8 percentage points.

The high point was 2016 at 83.1%; support then fell 13.4 points by 2021 and recovered 0.7 points by 2026.

The strongest long-term precinct gain from 2011 to 2026 was Keating (+22.7 points). The largest long-term decline was Unity (-11.3 points).

In 2026, the highest-support precinct was Baker 1 (76.5%); the lowest was Huntington (54.4%).

Year	Yes votes	No votes	Total votes cast	Yes support	Change from prior (pp)	Change since 2006 (pp)
2006	4,263	3,018	7,281	58.5%		0.0
2011	3,129	1,673	4,802	65.2%	+6.6	+6.6
2016	4,609	939	5,548	83.1%	+17.9	+24.5
2021	3,951	1,721	5,672	69.7%	-13.4	+11.1
2026	4,322	1,821	6,143	70.4%	+0.7	+11.8



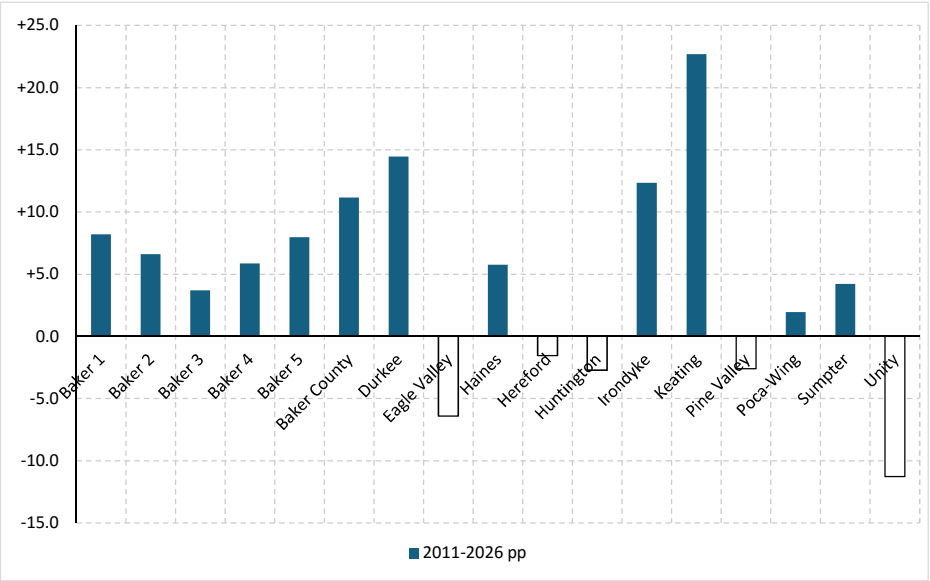
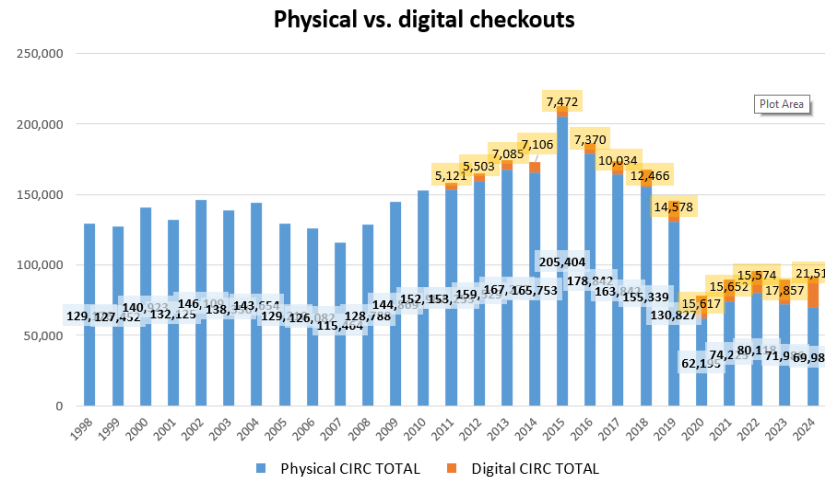
Precinct-level support for the Library Board over time

Interpretive notes

Percentages are yes votes divided by yes + no votes for each precinct and year. The 2006 sheet contains countywide summary results only, so precinct-level comparisons begin in 2011. The 2016 election was the strongest year across most precincts; most precincts softened in 2021, then many stabilized or modestly rebounded in 2026. Small precincts can swing sharply because a small number of votes changes the percentage more than in larger Baker City precincts.

Precinct	2011 Yes %	2016 Yes %	2021 Yes %	2026 Yes %	2011-16 pp	2016-21 pp	2021-26 pp	2011-26 pp	2026 Rank	Trend note	2011 votes	2016 votes	2021 votes	2026 votes
Baker 1	68.3%	87.4%	71.8%	76.5%	+19.1	-15.7	+4.8	+8.2	1	Relatively stable	499	572	531	601
Baker 2	67.5%	84.7%	72.1%	74.1%	+17.1	-12.6	+2.0	+6.6	3	Relatively stable	456	509	509	584
Baker 3	71.0%	86.8%	73.2%	74.7%	+15.9	-13.7	+1.5	+3.7	2	Relatively stable	479	532	574	612
Baker 4	65.3%	86.0%	68.5%	71.2%	+20.7	-17.6	+2.7	+5.9	6	Relatively stable	617	681	685	732
Baker 5	62.7%	81.2%	67.2%	70.6%	+18.6	-14.0	+3.4	+8.0	7	Relatively stable	675	714	759	841
Baker County	56.7%	81.0%	69.5%	67.9%	+24.3	-11.5	-1.6	+11.2	9	Large long-term gain	402	464	446	523
Durkee	53.2%	79.6%	57.4%	67.6%	+26.4	-22.2	+10.2	+14.5	11	Large long-term gain	47	54	54	34
Eagle Valley	73.7%	81.6%	76.0%	67.3%	+7.9	-5.6	-8.7	-6.4	13	Long-term decline	194	272	267	263
Haines	60.5%	83.9%	63.4%	66.2%	+23.4	-20.5	+2.8	+5.8	14	Relatively stable	286	367	331	394
Hereford	66.7%	77.4%	66.0%	65.1%	+10.7	-11.4	-0.9	-1.6	16	Relatively stable	45	53	50	43
Huntington	57.1%	66.1%	61.7%	54.4%	+8.9	-4.4	-7.3	-2.7	17	Recent softening	105	115	128	147
Irondyke	59.1%	80.0%	57.1%	71.4%	+20.9	-22.9	+14.3	+12.3	5	Large long-term gain	22	30	35	35
Keating	48.8%	79.6%	67.8%	71.4%	+30.9	-11.8	+3.6	+22.7	4	Large long-term gain	80	103	118	112
Pine Valley	71.5%	80.5%	76.5%	68.9%	+8.9	-4.0	-7.5	-2.6	8	Recent softening	267	348	408	396
Poca-Wing	65.7%	83.9%	68.8%	67.6%	+18.2	-15.1	-1.2	+2.0	12	Relatively stable	440	508	545	581
Sumpter	61.4%	71.8%	61.6%	65.6%	+10.4	-10.1	+4.0	+4.2	15	Relatively stable	145	170	185	186
Unity	79.1%	89.3%	78.7%	67.8%	+10.2	-10.6	-10.9	-11.3	10	Long-term decline	43	56	47	59

Max	79.1%	89.3%	78.7%	76.5%
Min	48.8%	66.1%	57.1%	54.4%
Avg	64.0%	81.2%	68.1%	68.7%
Median	65.3%	81.2%	68.5%	67.9%



Field	Details
Source file	2026_May_Local_Option_Levy_certification.pdf
Source page	Page 1 of 1
Report title	Abstract - Primary Election, May 19, 2026
Measure/Contest	1-135 Baker County Library District, Vote for 1
Transcription note	Column headings in the source table are Precinct, Yes, No, Total Votes Cast, Overvotes, Undervotes, and Contest Total.
Calculation	Yes % of Total Votes Cast = Yes / Total Votes Cast
Workbook generated	2026-06-18 18:31

Director's Report

July 2026

Administration and Finance

The District began the new fiscal year with strong growth in public use. Library visits were approximately **33% higher than during the prior fiscal year**, reflecting increased community engagement across District services. A completed circulation comparison will be provided when year-end statistics are available.

The preliminary year-end cash carryover was approximately **\$727,588**, compared with the budgeted beginning balance of \$840,000. The apparent \$112,412 difference is partly attributable to a \$45,000 transfer from the investment pool to checking to cover payroll processed on June 30. June property-tax receipts totaled \$59,307, approximately \$7,199 less than the prior June. Current-year tax receipts exceeded budget, while prior-year tax collections were below budget, resulting in a net tax-revenue shortfall of approximately \$11,000. These figures remain subject to final year-end reconciliation and audit adjustments.

Personnel and Training

Scott Kleeman has accepted the position of IT Systems Administrator and is scheduled to begin work on **July 20**. Mr. Kleeman brings regional public-sector technology experience supporting schools, municipal departments, and Cook Memorial Library. His background includes network and server administration, cybersecurity response, technology purchasing, vendor coordination, staff training, documentation, and end-user support.

Five Library Page interns have also been hired to assist with circulation, collections, and youth services. These positions will provide additional support during the busy summer season while offering supervised workplace experience to local youth.

The annual All-Staff Training Day is scheduled for **August 20**. Staff are being invited to recommend training topics and activities, with anticipated emphasis on safety, customer service, technology, and consistent application of District procedures.

Programs and Community Engagement

Summer Reading activities continue through early August. Participants may receive account fine forgiveness by submitting completed reading logs: **\$1 in fines may be forgiven for each 30 minutes of reading, up to \$20 for each completed bingo sheet**. This initiative encourages participation while helping patrons restore full access to library services.

The District will present **Sketch + Release** on Saturday, August 8, at 6:30 p.m. at Churchill School Art Center. The State Library of Oregon-funded program combines short documentary films, artistic performance, and facilitated community conversation. It is designed to broaden understanding of the experiences and creative work of Black artists in rural Oregon and to encourage dialogue about culture, belonging, land, and community.

The Friends of Baker County Library are preparing for the annual Summer Book Sale, scheduled for **July 17–26**. Final-day clearance pricing will include 25-cent regularly priced items and a 50% discount on specially priced materials.

Children's Summer Reading recruitment remains active, and participants may backdate reading logs to June 1. The program concludes August 7. Children's book clubs have been discontinued because of low participation and will be replaced by game-based or other activities intended to attract broader attendance.

Staff are also preparing Age+ Senior Planet technology education courses. Training and program preparation are planned in the Archive Room on Thursday afternoons.

Facilities, Technology, and Vehicles

Several improvements are underway at the Baker Library:

- New computer chairs have been ordered for the Adult Computer Lab and Discovery Zone.
- Acoustic mitigation panels are scheduled for installation in the Discovery Zone.
- Vape-detection sensors are planned for restrooms, study rooms, and other identified areas.
- Security-camera recording has been divided between two network video recorders to improve system capacity and reliability.
- A dash camera has been installed in the Bookmobile, and its rearview camera has been replaced.
- A thermostat upgrade was installed at the Halfway Branch.

Security-camera upgrades at the Baker Library are nearly complete. The next phase will focus on updating systems at branch locations.

A trip-and-fall incident in the Meeting Room hallway identified a floor-level door-latch strike plate as a potential hazard. Staff are evaluating whether the hardware can be recessed or more visibly marked.

Staff were also reminded to physically confirm that Riverside Room exterior doors are fully latched at closing after a patron entered through an unsecured door before opening hours.

Safety and Security

Staff continue to address vaping, disruptive behavior, and unattended children under the Patron Code of Conduct and related District policies. Recent enforcement actions included temporary or indefinite exclusions following vaping and unsafe conduct. Identifying information has been omitted from this public administrative report.

Staff have been directed to document unattended-child situations and related interventions. Consistent documentation helps establish the effect on staff operations, supports appropriate follow-up with parents or guardians, and records potential risks to children.

Collections and Technical Services

The District's physical collection totaled approximately **141,838 items** during the most recent reporting month. Technical Services cataloged 551 items and processed 600 items, maintaining output near the prior month's level. The number of items awaiting or undergoing repair increased from 206 to 236 and will continue to be monitored.

Branch collection work included preparation of surplus materials from the Halfway Branch for resale or redistribution. Staff also continue to assist patrons with access to Library of Eastern Oregon cultural passes, although account eligibility settings currently require additional staff attention in some cases.

Bookmobile and Outreach

The Bookmobile will participate in Jubilee activities and the community parade. Staff are completing the required entry arrangements and preparing promotional materials.

Summary

The District enters the new fiscal year with substantial growth in visits, an incoming IT Systems Administrator, active summer programming, and continued investment in safety, technology, and facility improvements. Immediate administrative priorities include completing year-end financial reconciliation, onboarding new personnel, finalizing Baker Library security improvements, beginning branch security upgrades, and preparing for the August staff training day.

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07/14/26

Accrual Basis

General Fund
Baker County Library District
Profit & Loss Budget Performance
July 2025 through June 2026

FYE 6/30/2026 Preview
(Incomplete)

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Income				
4000 · Current Year Tax Levy				
4001 · Current Tax Levy	1,081,007.58	1,088,035.00	-7,027.42	99.4%
4006 · Local Option Levy	480,753.40	462,848.00	17,905.40	103.9%
Total 4000 · Current Year Tax Levy	1,561,760.98	1,550,883.00	10,877.98	100.7%
4005 · Prior Year Taxes				
4011 · Levy 1st year prior	20,881.59			
4012 · Levy 2nd year prior	7,135.25			
4013 · Levy 3rd year prior	6,513.39			
4014 · Levy 4th year prior	5,511.77			
4015 · Levy 5th year prior	1,366.85			
4016 · Levy 6th year prior	538.99			
4017 · Levy 7+ prior years	632.68			
4005 · Prior Year Taxes - Other	0.00	65,000.00	-65,000.00	0.0%
Total 4005 · Prior Year Taxes	42,580.52	65,000.00	-22,419.48	65.5%
4020 · Other Taxes/Bond Priors-LandSale	* 0.00	1,500.00	-1,500.00	0.0%
4060 · State Ready-2-Read Grant	8,607.00	9,000.00	-393.00	95.6%
4066 · Grant Revenue	0.00	500.00	-500.00	0.0%
4100 · Fines and Fees				
4101 · Fines	5,924.72			
4102 · Copies	4,081.17			
4103 · Fax	358.50			
4104 · Lost/damaged item reimb	1,534.20			
4105 · Library card replacement	160.00			
4106 · Non-resident card fees	88.00			
4110 · Misc and weekly over/short	53.50			
4100 · Fines and Fees - Other	0.00	12,000.00	-12,000.00	0.0%
Total 4100 · Fines and Fees	12,200.09	12,000.00	200.09	101.7%
4200 · Interest Income	* 36,114.34	45,000.00	-8,885.66	80.3%
4300 · Other Revenues				
4302 · Donations	26.99	500.00	-164.01	67.2%
4303 · Program Support	0.00	250.00	-250.00	0.0%
4307 · E-Rate Refunds	19,193.58	10,750.00	-556.42	94.8%
4308 · Rebate Refunds	4,020.00	2,000.00	2,020.00	201.0%
4309 · Friends Bookshop Sales	65.99			
4310 · Summer BookSale visa sales	0.00			
4311 · Winter BookSale visa sales	0.00			
4315 · Commission book sales	422.57			
4320 · Other Revenues - Miscellaneous	1,313.93	12,000.00	-10,686.07	10.9%
Total 4300 · Other Revenues	16,352.06	25,500.00	-9,147.94	64.1%

* Interest to
be moved
from property
tax revenues

E-Rate - a couple
locations were reduced
4 - ETO Rebates
@ \$1000 each
+ 1 - \$20
4020.5

Ch 7/14/2024

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07/14/26

Accrual Basis

Baker County Library District
Profit & Loss Budget Performance
 July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
4330 · Sage Fiscal Agency Fee	2,226.00	2,235.00	-9.00	99.6%
4500 · Transfer Income	0.00	3,500.00	-3,500.00	0.0%
4800 · Other Financing Sources	0.00	0.00	0.00	0.0%
4999 · Beginning Cash				
4999.1 · Checking cash on hand	13,551.12			
4999.2 · LGIP cash on hand	825,203.44			
4999 · Beginning Cash - Other	0.00	838,754.00	-838,754.00	0.0%
Total 4999 · Beginning Cash	838,754.56	838,754.00	0.56	100.0%
Total Income	2,518,595.55	2,553,872.00	-35,276.45	98.6%
Gross Profit	2,518,595.55	2,553,872.00	-35,276.45	98.6%
Expense				
5000 · Personal Services				
5001 · District salaries				
5100 · Baker Branch				
5102 · Admin, Library Director	93,662.55	93,663.00	-0.45	100.0%
5105 · Admin, Business Manager	45,145.81	45,159.00	-13.19	100.0%
5129 · Lib Assoc II, TechSvc/ Serials	38,509.12	38,509.00	0.12	100.0%
5131 · Admin I, Community Svcs	52,341.44	52,630.00	-288.56	99.5%
5132 · Lib Tech I, TechSvc/Catalog Asst	30,252.68	30,324.00	-71.32	99.8%
5133 · Lib Tech I, TechSvc/ Media	39,740.88	39,589.00	151.88	100.4%
5134 · Admin I, Tech/Catalog Specialist	58,494.76	58,495.00	-0.24	100.0%
5135 · Librarian I, Circ/Office Mgr	50,524.91	50,525.00	-0.09	100.0%
5136 · Library Asst, Public Svc/Desk	21,319.58	21,325.00	-5.42	100.0%
5137 · Library Tech II, Youth Services	43,654.01	43,654.00	0.01	100.0%
5138 · Library Tech I, TechSvc/Acqstn	18,385.51	18,400.00	-14.49	99.9%
5139 · Library Asst, Pages/Shelving	40,380.09	40,725.00	-344.91	99.2%
5150 · Lib Asst III Bookmobile	11,081.74	11,100.00	-18.26	99.8%
5152 · Admin, IT Systems Manager	49,454.94	49,581.00	-126.06	99.7%
5174 · Lib Tech I, Facilities Specialist	40,552.60	41,577.00	-1,024.40	97.5%
5194 · Vacation Subs & Special Projects	9,681.40	11,882.00	-2,200.60	81.5%
5195 · Staff Training	2,310.11	2,710.00	-399.89	85.2%
Total 5100 · Baker Branch	645,492.13	649,848.00	-4,355.87	99.3%
5200 · Branches, Lib Asst III				
5202 · Haines	15,670.28	17,811.00	-2,140.72	88.0%
5203 · Halfway	16,334.51	18,417.00	-2,082.49	88.7%
5204 · Richland	18,767.77	18,417.00	350.77	101.9%
5205 · Huntington	21,630.87	18,417.00	3,213.87	117.5%
5206 · Sumpter	18,424.62	18,417.00	7.62	100.0%

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Accrual Basis

Baker County Library District

Profit & Loss Budget Performance

July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
5209 · Branch Training	1,521.51	3,726.00	-2,204.49	40.8%
Total 5200 · Branches, Lib Asst III	92,349.56	95,205.00	-2,855.44	97.0%
5700 · Grant & Other Program Wages				
5705 · Sage System Administrator	0.00			
5706 · Sage System Treasurer	0.00			
Total 5700 · Grant & Other Program Wages	0.00			
Total 5001 · District salaries	737,841.69	745,053.00	-7,211.31	99.0%
5400 · Payroll Taxes & Benefits				
5401 · Group Insurance				
5401.1 · Health Insurance	145,437.92	141,348.00	4,089.92	102.9%
5401.3 · Group Insurance Liability	2,795.15	6,000.00	-3,204.85	46.6%
5401.4 · Life Flight benefit	255.00	3,500.00	-3,245.00	7.3%
Total 5401 · Group Insurance	148,488.07	150,848.00	-2,359.93	98.4%
5403 · Life Insurance	1,118.02	1,250.00	-131.98	89.4%
5404 · PERS Retirement	163,253.73	165,551.00	-2,297.27	98.6%
5405 · Federal Employer Taxes	55,858.41	56,658.00	-799.59	98.6%
5406 · State Employer Taxes	3,587.54	3,895.00	-307.46	92.1%
5407 · Workmans Comp Ins	2,176.36	2,664.00	-487.64	81.7%
Total 5400 · Payroll Taxes & Benefits	374,482.13	380,866.00	-6,383.87	98.3%
6560 · Payroll Expenses	0.00			
Total 5000 · Personal Services	1,112,323.82	1,125,919.00	-13,595.18	98.8%
6000 · Materials and Services				
6100 · Books & Periodicals				
6110 · Adult Books	57,956.47	64,000.00	-6,043.53	90.6%
6120 · Children/Juv Books	16,023.27	14,000.00	2,023.27	114.5%
6121 · Teen/YA (young adult) Books	5,502.75	6,500.00	-997.25	84.7%
6130 · Reference Books	701.94	5,000.00	-4,298.06	14.0%
6134 · Digital Materials	77,452.50	80,000.00	-2,547.50	96.8%
6140 · Periodicals	12,780.94	14,000.00	-1,219.06	91.3%
6150 · Audio	3,209.33	4,000.00	-790.67	80.2%
6160 · Video/DVD	15,292.51	13,000.00	2,292.51	117.6%
6171 · Music	1,429.34	1,000.00	429.34	142.9%
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	190,349.05	202,500.00	-12,150.95	94.0%
6200 · Catalog Services				
6201 · SAGE Network	16,626.00	19,200.00	-2,574.00	86.6%

Accruals will be recorded

OK - moved to Sage books

OK #32561

C. Hawes

\$1500.00

reimb. medical deductible @ 6/30

SLB OK

OK

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07/14/26

Accrual Basis

Baker County Library District
Profit & Loss Budget Performance
 July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
6204 · Content Subscr(OCLC,LibraryElf)	0.00	0.00	0.00	0.0%
6200 · Catalog Services - Other	0.00	0.00	0.00	0.0%
Total 6200 · Catalog Services	16,626.00	19,200.00	-2,574.00	86.6%
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%
6310.4 · Special Projects	0.00	0.00	0.00	0.0%
6311 · Branch building expenses	4,466.14	12,000.00	-7,533.86	37.2%
6312 · Snow Removal	2,390.00	2,000.00	390.00	119.5%
6310 · Building & Grounds Maintenance - Other	32,131.00	51,500.00	-19,369.00	62.4%
Total 6310 · Building & Grounds Maintenance	38,987.14	66,500.00	-27,512.86	58.6%
6320 · Janitorial Supplies				
6321 · Janitorial Contract	26,400.00	25,000.00	1,400.00	105.6%
6322 · Janitorial Supplies	2,277.14	3,200.00	-922.86	71.2%
Total 6320 · Janitorial Supplies	28,677.14	28,200.00	477.14	101.7%
6340 · Equipment Maintenance/ Lease	5,741.70	6,500.00	-758.30	88.3%
6345 · Computer Maintenance				
6345.1 · Computer - Maintenance	8,327.95	18,837.00	-10,509.05	44.2%
6345.2 · Software subscriptions	19,775.07	20,000.00	-224.93	98.9%
6345.21 · Patron Hotspot Services	6,664.66	7,000.00	-335.34	95.2%
6345.22 · Patron Tablet Services	2,213.59	2,000.00	213.59	110.7%
6345.3 · Comp Tech - Branch Travel	931.30	1,000.00	-68.70	93.1%
6345.4 · Computer - Hardware	14,458.48	17,500.00	-3,041.52	82.6%
6345.41 · Safety & Security Expense	18,713.17	18,663.00	50.17	100.3% OK
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	71,084.22	85,000.00	-13,915.78	83.6%
Total 6300 · Facilities & IT Maintenance	144,490.20	186,200.00	-41,709.80	77.6%
6400 · Bookmobile & Vehicle Operations				
6410 · Bookmobile & Vehicle Fuel	3,173.33	5,500.00	-2,326.67	57.7%
6420 · Bkmbi & Vehicle Maintenance	10,533.66	12,000.00	-1,466.34	87.8%
Total 6400 · Bookmobile & Vehicle Operations	13,706.99	17,500.00	-3,793.01	78.3%
6600 · Corporate Costs				
6610 · Insurance				
6613 · SDIS Liability	30,367.00	30,550.00	-183.00	99.4%
6614 · Flood Insurance	3,401.00	3,450.00	-49.00	98.6%

*-12 payments of
\$ 2,200 per
contract*

*Some
6/30
visa
receipts
to be
recorded*

*New
Security
cameras
at all
locations*

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Accrual Basis

Baker County Library District

Profit & Loss Budget Performance

July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Total 6610 · Insurance	33,768.00	34,000.00	-232.00	99.3%
6620 · Travel, Training, Prof Developmnt				
6620.4 · ARSL Grant Travel & Training	456.38			
6620 · Travel, Training, Prof Developmnt - Other	3,089.66	10,000.00	-6,910.34	30.9%
Total 6620 · Travel, Training, Prof Developmnt	3,546.04	10,000.00	-6,453.96	35.5%
6630 · Election	1,211.59	6,500.00	-5,288.41	18.6%
6640 · Auditor	12,000.00	12,000.00	0.00	100.0%
6641 · Bookkeeping Supplies & Services	3,354.90	4,000.00	-645.10	83.9%
6660 · Association Dues	5,409.09	6,000.00	-590.91	90.2%
6680 · Marketing/ Publication	4,583.23	5,000.00	-416.77	91.7%
6690 · Financial Mgmt Fees				
6690.1 · Checking Account Fees	487.43			
6690.2 · Pool 5291 Fees	92.15			
6690.3 · PayPal Transaction Fees	206.01			
6690.4 · Quick Books Direct Deposit Fees	178.25			
6690 · Financial Mgmt Fees - Other	0.00	1,000.00	-1,000.00	0.0%
Total 6690 · Financial Mgmt Fees	963.84	1,000.00	-36.16	96.4%
6691 · Legal Administration		600.00	465.00	177.5%
6692 · Professional services		1,200.00	-277.10	76.9%
6696 · Public Programs				
6696.2 · Library of Things	845.65	1,000.00	-154.35	84.6%
6696.3 · Adult Program expense	512.99	1,000.00	-487.01	51.3%
6696 · Public Programs - Other	2,185.40	3,000.00	-814.60	72.8%
Total 6696 · Public Programs	3,544.04	5,000.00	-1,455.96	70.9%
Total 6600 · Corporate Costs	70,368.63	85,300.00	-14,931.37	82.5%
6700 · Other Operating Expenses				
6720 · Branch Mileage	4,949.71	6,500.00	-1,550.29	76.1%
6730 · Library Services Supplies	19,330.48	20,000.00	-669.52	96.7%
6731 · Youth Programs				
6731.2 · Summer Reading (SRP)	4,115.21	6,000.00	-1,884.79	68.6%
6731.3 · Storytime	2,393.90	3,500.00	-1,106.10	68.4%
6731.4 · Other Youth Programs	986.34	1,250.00	-263.66	78.9%
6731.42 · R2R Ready-To-Read program	0.00	1,000.00	-1,000.00	0.0%
6731.5 · Teen Activities	963.66	1,150.00	-186.34	83.8%
6731.6 · Makerspace Club	732.69	2,000.00	-1,267.31	36.6%
6731.7 · Battle of the Books Program	484.02	1,500.00	-1,015.98	32.3%
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	9,675.82	17,400.00	-7,724.18	55.6%

*audit files
\$350.00
legal ads
\$715.00*

*> 1,065.00 OK
922.90*

*Some
visits
6/30
receipts
to be
recorded*

*OK
In Total*

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Accrual Basis

Baker County Library District
Profit & Loss Budget Performance
 July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
6740 · Postage & Freight	1,122.07	1,500.00	-377.93	74.8%
6750 · Utilities				
6751 · Garbage				
6751.1 · Baker-Baker Sanitary	2,155.30	2,000.00	155.30	107.8%
6751.2 · Haines-Baker Sanitary	192.75	250.00	-57.25	77.1%
6751.3 · Halfway-LaRue Sanitary	360.00	350.00	10.00	102.9%
6751.4 · Richland-Eagle Cap Sanitation	0.00	250.00	-250.00	0.0%
6751.5 · Huntington-Baker Sanitary	252.00	0.00	252.00	100.0%
6751 · Garbage - Other	0.00	0.00	0.00	0.0%
Total 6751 · Garbage	2,960.05	2,850.00	110.05	103.9%
6752 · Heating Fuel				
6752.1 · Baker-Cascade Natural Gas	7,346.82	8,000.00	-653.18	91.8%
6752.2 · Haines-Ed Staub	1,353.02	1,500.00	-146.98	90.2%
6752.3 · Halfway-Ed Staub	1,104.54	1,500.00	-395.46	73.6%
6752.5 · Huntington (None, Electric)	0.00	0.00	0.00	0.0%
6752.6 · Sumpter-City of Sumpter(Shared)	1,102.60	1,700.00	-597.40	64.9%
6752 · Heating Fuel - Other	0.00	0.00	0.00	0.0%
Total 6752 · Heating Fuel	10,906.98	12,700.00	-1,793.02	85.9%
6753 · Water/Sewer				
6753.1 · Baker-City of Baker City	2,338.46	2,100.00	238.46	111.4%
6753.2 · Haines-City of Haines	1,093.00	1,100.00	-7.00	99.4%
6753.3 · Halfway-City of Halfway	1,020.00	1,000.00	20.00	102.0%
6753.4 · Richland (NEOHA agreement)	504.95	600.00	-95.05	84.2%
6753.5 · Huntington-City of Huntingtn	1,082.00	1,100.00	-18.00	98.4%
6753 · Water/Sewer - Other	0.00	0.00	0.00	0.0%
Total 6753 · Water/Sewer	6,038.41	5,900.00	138.41	102.3%
6754 · Electric				
6754.1 · Baker - OTEC	16,453.82	15,000.00	1,453.82	109.7%
6754.2 · Haines - OTEC	1,365.88	2,500.00	-1,134.12	54.6%
6754.3 · Halfway-Idaho Power	927.20	1,200.00	-272.80	77.3%
6754.4 · Richland (NEOHA agreement)	3,307.24	4,000.00	-692.76	82.7%
6754.5 · Huntington-Idaho Power	1,369.33	2,000.00	-630.67	68.5%
6754.6 · Sumpter-City of Sumpter(Shared)	429.72	1,000.00	-570.28	43.0%
6754 · Electric - Other	0.00	0.00	0.00	0.0%
Total 6754 · Electric	23,853.19	25,700.00	-1,846.81	92.8%
Total 6750 · Utilities	43,758.63	47,150.00	-3,391.37	92.8%
6756 · Telecommunications				
6756.0 · Telephone				
6756.1 · Baker - Ooma VoIP Svc - 12 payments on books	1,929.01	1,200.00	729.01	160.8%
6756.2 · Haines - Cascade/Reliance	801.57	850.00	-48.43	94.3%

12 pmts on books @ 160.30 avg/mo

OK

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Accrual Basis

Baker County Library District

Profit & Loss Budget Performance

July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
6756.3 • Halfway - Pine Telephone 12 pmts	661.69 OK	500.00	161.69	132.3%
6756.4 • Richland - Eagle Telephone 12 pmts	544.70 OK	550.00	-5.30	99.0%
6756.5 • Huntington - CenturyTel 12 pmts	1,180.09 OK	1,100.00	80.09	107.3%
6756.6 • Sumpter - CenturyLink/Qwest 12 pmts	508.82 OK	500.00	8.82	101.8%
6756.8 • Cellular Service-Verizon 12 pmts	971.42 OK	1,570.00	-598.58	61.9%
6756.0 • Telephone - Other	0.00	0.00	0.00	0.0%
Total 6756.0 • Telephone	6,597.30 <i>Actual</i>	6,270.00	327.30	105.2%
6757.0 • Internet				
6757.1 • Baker - Inland Development 12 pmts	7,392.33 OK	8,200.00	-807.67	90.2%
6757.2 • Haines - Cascade/Reliance 12 pmts	944.00	1,000.00	-56.00	94.4%
6757.3 • Halfway - Pine Tel "	1,180.04	1,150.00	30.04	102.6%
6757.4 • Richland - Pine Tel "	543.12	550.00	-6.88	98.7%
6757.5 • Huntington -US Cellular actual/charged	1,010.03 OK	1,300.00	-289.97	77.7%
6757.6 • Sumpter - CenturyLink/Qwest vendors	1,322.47 12 pmts	1,250.00	72.47	105.8%
6757.8 • Bookmobile - Verizon hot spot	489.68 100.95	500.00	-10.32	97.9%
6757.0 • Internet - Other	0.00 + 17.00	0.00	0.00	0.0%
Total 6757.0 • Internet	12,881.67 <i>modem fee added Jan 2026</i>	13,950.00	-1,068.33	92.3%
Total 6756 • Telecommunications	19,478.97	20,220.00	-741.03	96.3% <i>OK</i>
Total 6700 • Other Operating Expenses	98,315.68	112,770.00	-14,454.32	87.2%
Total 6000 • Materials and Services	533,856.55	623,470.00	-89,613.45	85.6% <i>OK</i>
7000 • Capital Outlay	13,350.00 <i>addl to be posted from Veriz</i>	20,000.00 <i>+46,741.53</i>	-6,650.00	66.8% <i>In Total</i>
7500 • Debt Service	0.00	0.00	0.00	0.0%
8000 • Transfers & Contingency				
8004 • Contingency				
8004.1 • Operating Contingency	0.00	14,483.00	-14,483.00	0.0%
8004.2 • Reserve for future expenditure	0.00	655,000.00	-655,000.00	0.0%
Total 8004 • Contingency	0.00	669,483.00	-669,483.00	0.0%
8005 • Transfers				
8005.1 • Transfer-OF Technology Fund	5,000.00	5,000.00	0.00	100.0%
8005.2 • Transfer-OF Severance Fund	10,000.00	10,000.00	0.00	100.0%
8005.5 • Transfer-Capital Inv Fund	100,000.00	100,000.00	0.00	100.0%
Total 8005 • Transfers	115,000.00	115,000.00	0.00	100.0% <i>OK</i>
Total 8000 • Transfers & Contingency	115,000.00	784,483.00	-669,483.00	14.7%
Total Expense	1,774,530.37	2,553,872.00	-779,341.63	69.5%
Net Income	744,065.18	0.00	744,065.18	100.0%

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Accrual Basis

Baker Co Library - Other Funds Profit & Loss Budget Overview July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Income				
4400.0 · OTHER USES Funds				
4415.0 · LITERACY Department				
4415.1 · Beginning Cash Literacy	1,099.02 ①	1,100.00	-0.98	99.9%
4415.9 · Interest Income Literacy	47.75 + ②	100.00	-52.25	47.8%
Total 4415.0 · LITERACY Department	1,146.77	1,200.00	-53.23	95.6%
4420.0 · MEMORIAL Department				
4420.1 · Beginning Cash Memorial	89,851.28 ①	86,400.00	3,451.28	104.0%
4420.2 · Donations				
4420.21 · Baker Contributions	700.00			
4420.39 · Other Cash Gifts	10,000.00			
4420.2 · Donations - Other	0.00	3,000.00	-3,000.00	0.0%
Total 4420.2 · Donations	10,700.00	3,000.00	7,700.00	356.7%
4420.5 · Grant Income	0.00	10,000.00	-10,000.00	0.0%
4420.7 · Other Revenue				
4420.71 · Amazon Book Sales	3,099.73	4,000.00	-900.27	77.5%
Total 4420.7 · Other Revenue	3,099.73	4,000.00	-900.27	77.5%
4429.9 · Interest Income Memorial	3,884.74 + ②	5,600.00	-1,715.26	69.4%
Total 4420.0 · MEMORIAL Department	107,535.75	109,000.00	-1,464.25	98.7%
4430.0 · SEVERANCE Liability Dept				
4430.1 · Beginning cash Severance Liab	125,544.29 ①	130,000.00	-4,455.71	96.6%
4430.8 · Transfer from General Fund	10,000.00	10,000.00	0.00	100.0%
4430.9 · Interest Income Severance Liab	5,655.18 + ②	5,600.00	55.18	101.0%
Total 4430.0 · SEVERANCE Liability Dept	141,199.47	145,600.00	-4,400.53	97.0%
4524.0 · TECHNOLOGY Department				
4524.1 · Beginning cash Technology	17,519.55 ①	17,500.00	19.55	100.1%
4524.8 · Transfer from General Fund	5,000.00	5,000.00	0.00	100.0%
4524.9 · Interest Income Technology	861.45 + ②	700.00	161.45	123.1%
Total 4524.0 · TECHNOLOGY Department	23,381.00	23,200.00	181.00	100.8%
Total 4400.0 · OTHER USES Funds	273,262.99	279,000.00	-5,737.01	97.9%
Total Income	273,262.99	279,000.00	-5,737.01	97.9%
Expense				
6000 · Other Uses Fund				
6200 · Literacy Department	0.00	2,000.00	-2,000.00	0.0%
6300 · Memorial Department				

① Prior year
beginning
cash
\$234,014.14
(compared to
FYE cash carryover
\$270,427.15)

② Total annual
pool interest
\$10,449.12
spent by Dept.

CH 7/14/26

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Accrual Basis

Baker Co Library - Other Funds
Profit & Loss Budget Overview
 July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
6350 · General Memorial M&S	1,299.47	<i>\$720.00</i>	<i>Past Perfect Software</i>	
6364.5 · Amazon Book Sales Expenses	824.65	<i>\$579.47</i>	<i>Volunteer appreciation event</i>	
6380 · Grants Expense				
6380.40 · OCF Grant- Sumpter Branch	500.00		<i>Replace a window in museum bldg.</i>	
Total 6380 · Grants Expense	500.00			
6399 · Transfer to General Fund	0.00	4,000.00	-4,000.00	0.0%
6300 · Memorial Department - Other	0.00	132,750.00	-132,750.00	0.0%
Total 6300 · Memorial Department	2,624.12	136,750.00	-134,125.88	1.9%
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	144.05			
6900 · Misc. bank charges - Other	0.00	250.00	-250.00	0.0%
Total 6900 · Misc. bank charges	144.05	250.00	-105.95	57.6%
Total 6000 · Other Uses Fund	2,768.17	279,000.00	-276,231.83	1.0%
Total Expense	2,768.17	279,000.00	-276,231.83	1.0%
Net Income	270,494.82	0.00	270,494.82	100.0%

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Accrual Basis

CAPITAL INVESTMENT
Baker Co Library - Other Funds
Profit & Loss Budget Overview
July 2025 through June 2026

	Jul '25 - Jun 26	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	100,000.00	100,000.00	0.00	100.0%
4600.9 · Interest Income Capital Invest	6,005.35	7,500.00	-1,494.65	80.1%
Total 4600 · CAPITAL INVESTMENT Fund	204,323.19	212,500.00	-8,176.81	96.2%
Total Income	204,323.19	212,500.00	-8,176.81	96.2%
Expense				
6600 · CAPITAL INVESTMENT Expense				
6600.1 · Facilities Maint & Repair	22,616.05	0.00	22,616.05	100.0%
6600 · CAPITAL INVESTMENT Expense - Other	0.00	212,500.00	-212,500.00	0.0%
Total 6600 · CAPITAL INVESTMENT Expense	22,616.05	212,500.00	-189,883.95	10.6%
Total Expense	22,616.05	212,500.00	-189,883.95	10.6%
Net Income	181,707.14	0.00	181,707.14	100.0%

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Accrual Basis

Baker Co Library - Sage Fund

Profit & Loss Budget Overview

July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Income				
4000 · Membership Dues	277,989.00	278,943.00	-954.00	99.7%
4010 · Grant Revenue				
4011 · LSTA Grant #1 - Courier	68,900.00	80,000.00	-11,100.00	86.1%
4012 · LSTA Grant #1- Indirect Charges	0.00	0.00	0.00	0.0%
Total 4010 · Grant Revenue	68,900.00	80,000.00	-11,100.00	86.1%
4200 · Interest Income	12,506.65	12,000.00	506.65	104.2%
4300 · Other Revenues	3,493.30	5,500.00	-2,006.70	63.5%
4999 · Beginning Cash	275,757.86	275,758.00	-0.14	100.0%
Total Income	638,646.81	652,201.00	-13,554.19	97.9%
Expense				
5000 · Sage Personal Services				
5100 · Sage Staff Salaries & Wages				
5101 · System Administrator- ER	78,695.40	82,620.00	-3,924.60	95.2%
5102 · Business Manager- CH	8,036.67	8,160.00	-123.33	98.5%
Total 5100 · Sage Staff Salaries & Wages	86,732.07	90,780.00	-4,047.93	95.5%
5200 · Sage Payroll Taxes & Benefits				
5201 · Group Health Insurance	0.00	24,512.00	-24,512.00	0.0%
5203 · Life Insurance	0.00	0.00	0.00	0.0%
5204 · PERS Retirement	25,486.75	26,000.00	-513.25	98.0%
5205 · Fed SS Employer Taxes	6,631.95	6,796.00	-164.05	97.6%
5206 · State Employer Taxes	352.51	650.00	-297.49	54.2%
5207 · Workmans Comp	316.63	600.00	-283.37	52.8%
5299 · Payroll Expenses	17.50	150.00	-132.50	11.7%
Total 5200 · Sage Payroll Taxes & Benefits	32,805.34	58,708.00	-25,902.66	55.9%
Total 5000 · Sage Personal Services	119,537.41	149,488.00	-29,950.59	80.0%
6000 · Materials & Services				
6100 · Accounting & Auditing	0.00	0.00	0.00	0.0%
6110 · Administrative Services (BCLD)	2,226.00	2,600.00	-374.00	85.6%
6130 · Courier Services & Supplies				
6131 · LSTA Courier Grant	70,000.00	70,000.00	0.00	100.0%
6132 · Sage Courier Expense	41,136.31	50,000.00	-8,863.69	82.3%
6133 · Courier Supplies	0.00	0.00	0.00	0.0%
Total 6130 · Courier Services & Supplies	111,136.31	120,000.00	-8,863.69	92.6%
6140 · Dues & Subscriptions	7,214.16	6,300.00	914.16	114.5%
6180 · Postage & Freight	78.85	60.00	18.85	131.4%
6190 · Printing	0.00	25.00	-25.00	0.0%
6200 · Supplies, Office	501.20	500.00	1.20	100.2%
6210 · Tech Contracted Services				

Already on Accrual Basis

Actual.

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Accrual Basis

Baker Co Library - Sage Fund
Profit & Loss Budget Overview
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
6210.1 · System Support Contract	79,774.74	80,100.00	-325.26	99.6%
6210.3 · Technical services	4,816.00	13,500.00	-8,684.00	35.7%
6210.4 · Website	0.00	3,000.00	-3,000.00	0.0%
Total 6210 · Tech Contracted Services	84,590.74	96,600.00	-12,009.26	87.6%
6220 · Technology				
6220.1 · Tech Support & Subscriptions	11,807.16			
6220.2 · Development	1,820.96			
6220.3 · Patron Notification System	4,175.00			
6220 · Technology - Other	0.00	20,000.00	-20,000.00	0.0%
Total 6220 · Technology	17,803.12	20,000.00	-2,196.88	89.0%
6240 · Telecommunications	159.90	175.00	-15.10	91.4%
6250 · Training & Prof Development	765.00	500.00	265.00	153.0%
6260 · Travel	3,073.86	2,000.00	1,073.86	153.7%
Total 6000 · Materials & Services	227,549.14	248,760.00	-21,210.86	91.5%
7000 · Capital Outlay	0.00	15,000.00	-15,000.00	0.0%
8000 · Contingency	0.00	30,000.00	-30,000.00	0.0%
Total Expense	347,086.55	443,248.00	-96,161.45	78.3%
Net Income	291,560.26	208,953.00	82,607.26	139.5%

*expenses
under
budget*

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Accrual Basis

General Fund
Baker County Library District
Profit & Loss Budget Performance
July 2026

NEW Fiscal Year

	Jul 26	Budget	\$ Over Budget	% of Budget
Income				
4000 · Current Year Tax Levy				
4001 · Current Tax Levy	0.00	1,105,662.00	-1,105,662.00	0.0%
4006 · Local Option Levy	0.00	493,501.00	-493,501.00	0.0%
Total 4000 · Current Year Tax Levy	0.00	1,599,163.00	-1,599,163.00	0.0%
4005 · Prior Year Taxes	0.00	65,000.00	-65,000.00	0.0%
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	1,000.00	-1,000.00	0.0%
4100 · Fines and Fees				
4101 · Fines	40.45			
4102 · Copies	41.80			
4103 · Fax	27.00			
4105 · Library card replacement	7.00			
4110 · Misc and weekly over/short	-0.95			
4100 · Fines and Fees - Other	0.00	12,000.00	-12,000.00	0.0%
Total 4100 · Fines and Fees	115.30	12,000.00	-11,884.70	1.0%
4200 · Interest Income	0.00	45,000.00	-45,000.00	0.0%
4300 · Other Revenues				
4302 · Donations	5.00	250.00	-245.00	2.0%
4307 · E-Rate Refunds	0.00	10,750.00	-10,750.00	0.0%
4320 · Other Revenues - Miscellaneous	4.00			
Total 4300 · Other Revenues	9.00	11,000.00	-10,991.00	0.1%
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	14,000.00	-14,000.00	0.0%
4999 · Beginning Cash				
4999.1 · Checking cash on hand	9,296.85			
4999.2 · LGIP cash on hand	718,292.90			
4999 · Beginning Cash - Other	0.00	840,000.00	-840,000.00	0.0%
Total 4999 · Beginning Cash	727,589.75	840,000.00	-112,410.25	86.6%
Total Income	727,714.05	2,603,398.00	-1,875,683.95	28.0%
Gross Profit	727,714.05	2,603,398.00	-1,875,683.95	28.0%
Expense				
5000 · Personal Services				
5001 · District salaries				
5100 · Baker Branch				

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Accrual Basis

Baker County Library District
Profit & Loss Budget Performance
July 2026

	Jul 26	Budget	\$ Over Budget	% of Budget
5102 · Admin, Library Director	7,813.25	95,408.00	-87,594.75	8.2%
5105 · Admin, Business Manager	3,914.83	47,047.00	-43,132.17	8.3%
5129 · Lib Assoc II, TechSvc/ Serials	3,215.68	40,114.00	-36,898.32	8.0%
5131 · Admin I, Community Svcs	4,241.09	54,863.00	-50,621.91	7.7%
5132 · Lib Tech I, TechSvc/Catalog Asst	2,356.64	60,959.00	-58,602.36	3.9%
5133 · Lib Tech I, TechSvc/ Media	3,356.32	43,329.00	-39,972.68	7.7%
5134 · Admin I, Tech/Catalog Specialist	4,884.53	29,939.00	-25,054.47	16.3%
5135 · Librarian I, Circ/Office Mgr	4,218.93	52,652.00	-48,433.07	8.0%
5136 · Library Asst, Public Svc/Desk	1,956.16	18,647.00	-16,690.84	10.5%
5137 · Library Tech II, Youth Services	3,645.20	45,492.00	-41,846.80	8.0%
5138 · Library Tech I, TechSvc/Acqstn	1,557.22	18,660.00	-17,102.78	8.3%
5139 · Library Asst, Pages/Shelving	2,885.58	49,600.00	-46,714.42	5.8%
5150 · Lib Asst III Bookmobile	889.84	19,151.00	-18,261.16	4.6%
5152 · Admin, IT Systems Manager	5,161.70	62,248.00	-57,086.30	8.3%
5174 · Lib Tech I, Facilities Specialist	3,525.28	43,329.00	-39,803.72	8.1%
5194 · Vacation Subs & Special Projects	750.65	15,714.00	-14,963.35	4.8%
5195 · Staff Training	101.99	4,910.00	-4,808.01	2.1%
Total 5100 · Baker Branch	54,474.89	702,062.00	-647,587.11	7.8%
5200 · Branches, Lib Asst III				
5202 · Haines	1,249.66	19,538.00	-18,288.34	6.4%
5203 · Halfway	1,252.65	19,151.00	-17,898.35	6.5%
5204 · Richland	1,690.36	19,151.00	-17,460.64	8.8%
5205 · Huntington	1,405.34	19,151.00	-17,745.66	7.3%
5206 · Sumpter	1,349.70	19,151.00	-17,801.30	7.0%
5209 · Branch Training	0.00	14,731.00	-14,731.00	0.0%
Total 5200 · Branches, Lib Asst III	6,947.71	110,873.00	-103,925.29	6.3%
Total 5001 · District salaries	61,422.60	812,935.00	-751,512.40	7.6%
5400 · Payroll Taxes & Benefits				
5401 · Group Insurance				
5401.1 · Health Insurance	13,319.50	171,092.00	-157,772.50	7.8%
5401.3 · Group Insurance Liability	0.00	5,000.00	-5,000.00	0.0%
5401.4 · Life Flight benefit	85.00			
Total 5401 · Group Insurance	13,404.50	176,092.00	-162,687.50	7.6%
5403 · Life Insurance	293.58	1,040.00	-746.42	28.2%
5404 · PERS Retirement	0.00	184,749.00	-184,749.00	0.0%
5405 · Federal Employer Taxes	4,632.33	62,190.00	-57,557.67	7.4%
5406 · State Employer Taxes	307.10	4,878.00	-4,570.90	6.3%

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Accrual Basis

Baker County Library District

Profit & Loss Budget Performance

July 2026

	Jul 26	Budget	\$ Over Budget	% of Budget
5407 · Workmans Comp Ins	507.17	1,880.00	-1,372.83	27.0%
Total 5400 · Payroll Taxes & Benefits	19,144.68	430,829.00	-411,684.32	4.4%
Total 5000 · Personal Services	80,567.28	1,243,764.00	-1,163,196.72	6.5%
6000 · Materials and Services				
6100 · Books & Periodicals				
6110 · Adult Books	143.82	54,000.00	-53,856.18	0.3%
6120 · Children/Juv Books	0.00	15,000.00	-15,000.00	0.0%
6121 · Teen/YA (young adult) Books	15.19	6,500.00	-6,484.81	0.2%
6130 · Reference Books	0.00	1,000.00	-1,000.00	0.0%
6134 · Digital Materials	11,938.85	30,000.00	-18,061.15	39.8%
6140 · Periodicals	433.00	14,000.00	-13,567.00	3.1%
6150 · Audio	0.00	4,000.00	-4,000.00	0.0%
6160 · Video/DVD	0.00	14,000.00	-14,000.00	0.0%
6171 · Music	0.00	1,000.00	-1,000.00	0.0%
6172 · Elder Care Kits - book expense	0.00	1,000.00	-1,000.00	0.0%
Total 6100 · Books & Periodicals	12,530.86	140,500.00	-127,969.14	8.9%
6200 · Catalog Services				
6201 · SAGE Network	0.00	24,000.00	-24,000.00	0.0%
6204 · Content Subscr(OCLC,LibraryElf)	1,236.48	500.00	736.48	247.3%
Total 6200 · Catalog Services	1,236.48	24,500.00	-23,263.52	5.0%
6300 · Facilities & IT Maintenance				
6310 · Building & Grounds Maintenance				
6311 · Branch building expenses	0.00			
6310 · Building & Grounds Maintenance - Other	131.59	61,000.00	-60,868.41	0.2%
Total 6310 · Building & Grounds Maintenance	131.59	61,000.00	-60,868.41	0.2%
6320 · Janitorial Supplies				
6321 · Janitorial Contract	0.00	25,000.00	-25,000.00	0.0%
6322 · Janitorial Supplies	554.10	3,200.00	-2,645.90	17.3%
Total 6320 · Janitorial Supplies	554.10	28,200.00	-27,645.90	2.0%
6340 · Equipment Maintenance/ Lease	118.44	6,500.00	-6,381.56	1.8%
6345 · Computer Maintenance				
6345.1 · Computer - Maintenance	0.00	10,000.00	-10,000.00	0.0%
6345.2 · Software subscriptions	283.00	20,000.00	-19,717.00	1.4%
6345.21 · Patron Hotspot Services	0.00	7,000.00	-7,000.00	0.0%
6345.22 · Patron Tablet Services	0.00	2,500.00	-2,500.00	0.0%
6345.3 · Comp Tech - Branch Travel	89.78	1,500.00	-1,410.22	6.0%
6345.4 · Computer - Hardware	0.00	14,000.00	-14,000.00	0.0%

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Lvb260 subsc
\$3476.00
Advantage 848.00
magazine subsc
1043.00
\$5367.00
Newsbank Sub
\$6169.00
OCLC web Dewey
\$402.85

OCLC
WorldShare
Subs

Checks
LEO
\$6,373.00

OCLC
\$1,639.33

Civic Plus LLC
\$283.00
website
(previously
Streamline)

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Accrual Basis

Baker County Library District
Profit & Loss Budget Performance
July 2026

New Fiscal Year

	Jul 26	Budget	\$ Over Budget	% of Budget
6345.41 · Safety & Security Expense	0.00	2,000.00	-2,000.00	0.0%
Total 6345 · Computer Maintenance	372.78	57,000.00	-56,627.22	0.7%
Total 6300 · Facilities & IT Maintenance	1,176.91	152,700.00	-151,523.09	0.8%
6400 · Bookmobile & Vehicle Operations				
6410 · Bookmobile & Vehicle Fuel	171.01	7,500.00	-7,328.99	2.3%
6420 · Bkmbi & Vehicle Maintenance	1,440.19	10,000.00	-8,559.81	14.4%
Total 6400 · Bookmobile & Vehicle Operations	1,611.20	17,500.00	-15,888.80	9.2%
6600 · Corporate Costs				
6610 · Insurance				
6613 · SDIS Liability	0.00	35,000.00	-35,000.00	0.0%
6614 · Flood Insurance	0.00	3,500.00	-3,500.00	0.0%
Total 6610 · Insurance	0.00	38,500.00	-38,500.00	0.0%
6620 · Travel, Training, Prof Developmnt	0.00	5,000.00	-5,000.00	0.0%
6630 · Election	0.00	4,000.00	-4,000.00	0.0%
6640 · Auditor	0.00	15,000.00	-15,000.00	0.0%
6641 · Bookkeeping Supplies & Services	0.00	4,000.00	-4,000.00	0.0%
6660 · Association Dues	40.32	5,500.00	-5,459.68	0.7%
6680 · Marketing/ Publication	0.00	6,500.00	-6,500.00	0.0%
6690 · Financial Mgmt Fees	0.00	1,500.00	-1,500.00	0.0%
6691 · Legal Administration	0.00	650.00	-650.00	0.0%
6692 · Professional services	0.00	1,200.00	-1,200.00	0.0%
6696 · Public Programs	1,107.93	5,000.00	-3,892.07	22.2%
Total 6600 · Corporate Costs	1,148.25	86,850.00	-85,701.75	1.3%
6700 · Other Operating Expenses				
6720 · Branch Mileage	449.08	6,500.00	-6,050.92	6.9%
6730 · Library Services Supplies	0.00	18,000.00	-18,000.00	0.0%
6731 · Youth Programs				
6731.2 · Summer Reading (SRP)	0.00	5,000.00	-5,000.00	0.0%
6731.3 · Storytime	0.00	3,000.00	-3,000.00	0.0%
6731.4 · Other Youth Programs	0.00	1,000.00	-1,000.00	0.0%
6731.42 · R2R Ready-To-Read program	0.00	500.00	-500.00	0.0%
6731.5 · Teen Activities	0.00	1,000.00	-1,000.00	0.0%
6731.6 · Makerspace Club	0.00	2,000.00	-2,000.00	0.0%
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%
Total 6731 · Youth Programs	0.00	15,000.00	-15,000.00	0.0%
6740 · Postage & Freight	0.00	1,500.00	-1,500.00	0.0%

*Grumpy's
 \$1,440.19
 install
 dash camera
 & replace
 backup
 camera*

*LEO
 \$1,000.00
 membership*

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Accrual Basis

Baker County Library District
Profit & Loss Budget Performance
July 2026

	Jul 26	Budget	\$ Over Budget	% of Budget
6750 · Utilities				
6751 · Garbage				
6751.1 · Baker-Baker Sanitary	0.00	2,600.00	-2,600.00	0.0%
6751.2 · Haines-Baker Sanitary	33.50	300.00	-266.50	11.2%
6751.3 · Halfway-LaRue Sanitary	0.00	500.00	-500.00	0.0%
6751.5 · Huntington-Baker Sanitary	42.00	300.00	-258.00	14.0%
Total 6751 · Garbage	75.50	3,700.00	-3,624.50	2.0%
6752 · Heating Fuel				
6752.1 · Baker-Cascade Natural Gas	0.00	14,000.00	-14,000.00	0.0%
6752.2 · Haines-Ed Staub	0.00	2,000.00	-2,000.00	0.0%
6752.3 · Halfway-Ed Staub	0.00	2,500.00	-2,500.00	0.0%
6752.6 · Sumpter-City of Sumpter(Shared)	0.00	2,000.00	-2,000.00	0.0%
Total 6752 · Heating Fuel	0.00	20,500.00	-20,500.00	0.0%
6753 · Water/Sewer				
6753.1 · Baker-City of Baker City	0.00	2,300.00	-2,300.00	0.0%
6753.2 · Haines-City of Haines	0.00	1,150.00	-1,150.00	0.0%
6753.3 · Halfway-City of Halfway	0.00	1,100.00	-1,100.00	0.0%
6753.4 · Richland (NEOHA agreement)	0.00	600.00	-600.00	0.0%
6753.5 · Huntington-City of Huntingtn	0.00	1,100.00	-1,100.00	0.0%
Total 6753 · Water/Sewer	0.00	6,250.00	-6,250.00	0.0%
6754 · Electric				
6754.1 · Baker - OTEC	0.00	15,000.00	-15,000.00	0.0%
6754.2 · Haines - OTEC	0.00	2,000.00	-2,000.00	0.0%
6754.3 · Halfway-Idaho Power	39.34	1,200.00	-1,160.66	3.3%
6754.4 · Richland (NEOHA agreement)	0.00	3,000.00	-3,000.00	0.0%
6754.5 · Huntington-Idaho Power	5.13	2,000.00	-1,994.87	0.3%
6754.6 · Sumpter-City of Sumpter(Shared)	0.00	1,000.00	-1,000.00	0.0%
Total 6754 · Electric	44.47	24,200.00	-24,155.53	0.2%
Total 6750 · Utilities	119.97	54,650.00	-54,530.03	0.2%
6756 · Telecommunications				
6756.0 · Telephone				
6756.1 · Baker - Ooma VoIP Svc	0.00	2,600.00	-2,600.00	0.0%
6756.2 · Haines - Cascade/Reliance	65.96	850.00	-784.04	7.8%
6756.3 · Halfway - Pine Telephone	43.29	600.00	-556.71	7.2%
6756.4 · Richland - Eagle Telephone	0.00	500.00	-500.00	0.0%
6756.5 · Huntington - CenturyTel	0.00	1,200.00	-1,200.00	0.0%
6756.6 · Sumpter - CenturyLink/Qwest	38.35	600.00	-561.65	6.4%
6756.8 · Cellular Service-Verizon	0.00	1,000.00	-1,000.00	0.0%
Total 6756.0 · Telephone	147.60	7,350.00	-7,202.40	2.0%

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Accrual Basis

Baker County Library District
Profit & Loss Budget Performance
July 2026

	Jul 26	Budget	\$ Over Budget	% of Budget
6757.0 · Internet				
6757.1 · Baker - Inland Development	620.00	8,600.00	-7,980.00	7.2%
6757.2 · Haines - Cascade/Reliance	80.00	1,000.00	-920.00	8.0%
6757.3 · Halfway - Pine Tel	100.53	1,300.00	-1,199.47	7.7%
6757.4 · Richland - Pine Tel	45.26	550.00	-504.74	8.2%
6757.5 · Huntington -US Cellular	0.00	500.00	-500.00	0.0%
6757.6 · Sumpter - CenturyLink/Qwest	117.95	1,500.00	-1,382.05	7.9%
6757.8 · Bookmobile - Verizon hot spot	0.00	500.00	-500.00	0.0%
Total 6757.0 · Internet	963.74	13,950.00	-12,986.26	6.9%
Total 6756 · Telecommunications	1,111.34	21,300.00	-20,188.66	5.2%
Total 6700 · Other Operating Expenses	1,680.39	116,950.00	-115,269.61	1.4%
Total 6000 · Materials and Services	19,384.09	539,000.00	-519,615.91	3.6%
7000 · Capital Outlay	0.00	25,000.00	-25,000.00	0.0%
8000 · Transfers & Contingency				
8004 · Contingency				
8004.1 · Operating Contingency	0.00	30,634.00	-30,634.00	0.0%
8004.2 · Reserve for future expenditure	0.00	700,000.00	-700,000.00	0.0%
Total 8004 · Contingency	0.00	730,634.00	-730,634.00	0.0%
8005 · Transfers				
8005.1 · Transfer-OF Technology Fund	0.00	5,000.00	-5,000.00	0.0%
8005.2 · Transfer-OF Severence Fund	0.00	10,000.00	-10,000.00	0.0%
8005.5 · Transfer-Capital Inv Fund	0.00	50,000.00	-50,000.00	0.0%
Total 8005 · Transfers	0.00	65,000.00	-65,000.00	0.0%
Total 8000 · Transfers & Contingency	0.00	795,634.00	-795,634.00	0.0%
Total Expense	99,951.37	2,603,398.00	-2,503,446.63	3.8%
Net Income	627,762.68	0.00	627,762.68	100.0%

**Baker County Library District
Balance Sheet
As of June 30, 2026**

*Cash Report
@ 6/30/26*

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
1000 · US Bank Checking	9,296.85
1100 · General Pool 5291	718,292.90
Total Checking/Savings	727,589.75
Accounts Receivable	
1200 · Accounts Receivable	2,159.56
Total Accounts Receivable	2,159.56
Other Current Assets	
1400 · Property Tax Rec. (audit only)	88,977.35
1460 · A/R Employee Draws	300.00
Total Other Current Assets	89,277.35
Total Current Assets	819,026.66
TOTAL ASSETS	819,026.66
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	8,716.90
Total Accounts Payable	8,716.90
Other Current Liabilities	
2100 · Payroll Liabilities	
2115 · State Form OQ Liability	367.94
2116 · STT Statewide Transit Tax	136.97
2117 · OR - Paid Fam Med Leave tax	1,831.37
2145 · AFLAC withholding	-572.50
2190 · PERS - Deferred Comp	99.61
Total 2100 · Payroll Liabilities	1,863.39
2111 · Direct Deposit Liabilities	40,284.26
2300 · Accrued Wages Payable(audit)	80,773.60
2310 · Accrued Payroll Taxes(audit)	16,587.98
2400 · Deferred Revenues(audit)	88,977.35
2490 · Prepaid Reimbursement	2,247.35
Total Other Current Liabilities	160,165.31
Total Current Liabilities	138,882.21
Total Liabilities	138,882.21
Equity	
3000 · Opening Bal Equity	-838,754.56
3900 · Fund Balance "Unappropriated"	774,833.83
Net Income	744,065.18
Total Equity	680,144.45
TOTAL LIABILITIES & EQUITY	819,026.66

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Accrual Basis

**Baker Co Library - Other Funds
Profit & Loss Budget Overview
July 2026**

New Fiscal Year

	Jul 26	Budget	\$ Over Budget	% of Budget
Income				
4400.0 · OTHER USES Funds				
4415.0 · LITERACY Department				
4415.1 · Beginning Cash Literacy	1,146.77 +	2,000.00	-853.23	57.3%
4415.9 · Interest Income Literacy	0.00	100.00	-100.00	0.0%
Total 4415.0 · LITERACY Department	1,146.77	2,100.00	-953.23	54.6%
4420.0 · MEMORIAL Department				
4420.1 · Beginning Cash Memorial	104,699.91 +	103,000.00	1,699.91	101.7%
4420.2 · Donations	0.00	1,500.00	-1,500.00	0.0%
4420.5 · Grant Income	0.00	10,000.00	-10,000.00	0.0%
4420.7 · Other Revenue				
4420.71 · Amazon Book Sales	0.00	4,000.00	-4,000.00	0.0%
Total 4420.7 · Other Revenue	0.00	4,000.00	-4,000.00	0.0%
4429.9 · Interest Income Memorial	0.00	5,600.00	-5,600.00	0.0%
Total 4420.0 · MEMORIAL Department	104,699.91	124,100.00	-19,400.09	84.4%
4430.0 · SEVERANCE Liability Dept				
4430.1 · Beginning cash Severance Liab	141,199.47 +	135,000.00	6,199.47	104.6%
4430.8 · Transfer from General Fund	0.00	10,000.00	-10,000.00	0.0%
4430.9 · Interest Income Severance Liab	0.00	5,600.00	-5,600.00	0.0%
Total 4430.0 · SEVERANCE Liability Dept	141,199.47	150,600.00	-9,400.53	93.8%
4524.0 · TECHNOLOGY Department				
4524.1 · Beginning cash Technology	23,381.00 +	20,000.00	3,381.00	116.9%
4524.8 · Transfer from General Fund	0.00	5,000.00	-5,000.00	0.0%
4524.9 · Interest income Technology	0.00	700.00	-700.00	0.0%
Total 4524.0 · TECHNOLOGY Department	23,381.00	25,700.00	-2,319.00	91.0%
Total 4400.0 · OTHER USES Funds	270,427.15	302,500.00	-32,072.85	89.4%
Total Income	270,427.15 +	302,500.00	-32,072.85	89.4%
Expense				
6000 · Other Uses Fund				
6200 · Literacy Department	0.00	2,000.00	-2,000.00	0.0%
6300 · Memorial Department				
6364.5 · Amazon Book Sales Expenses	38.07			
6397 · Transfer to GF Election Reserve	0.00	1,000.00	-1,000.00	0.0%
6399 · Transfer to General Fund	0.00	5,000.00	-5,000.00	0.0%
6300 · Memorial Department - Other	0.00	139,250.00	-139,250.00	0.0%

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Accrual Basis

Baker Co Library - Other Funds
Profit & Loss Budget Overview
July 2026

	<u>Jul 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 6300 · Memorial Department	38.07	145,250.00	-145,211.93	0.0%
6400 · Technology Department	0.00	20,000.00	-20,000.00	0.0%
6430 · Severance Liability Dept	0.00	135,000.00	-135,000.00	0.0%
6900 · Misc. bank charges	0.00	250.00	-250.00	0.0%
Total 6000 · Other Uses Fund	38.07	302,500.00	-302,461.93	0.0%
Total Expense	38.07	302,500.00	-302,461.93	0.0%
Net Income	<u>270,389.08</u>	<u>0.00</u>	<u>270,389.08</u>	<u>100.0%</u>

Baker Co Library - Other Funds
Balance Sheet
As of June 30, 2026

Cash Report
for 7/01/2026

Jun 30, 26

ASSETS

Current Assets

Checking/Savings

1000 · US Bank Checking Memorial

4,493.48 +

1095 · LGIP #6243 Capital Invstmt Fund

181,707.14 +

Total Checking/Savings

186,200.62

Other Current Assets

1090 · LGIP 5511 Other Uses Fund

1120 · Memorial Dept

59,127.27

1121 · Memorial-Election Reserve

658.00

1122 · Memorial-Barger Bequest

40,421.16

1160 · Technology Dept

23,381.00

1170 · Literacy Dept

1,146.77

1180 · Severance Liability Dept

141,199.47

Total 1090 · LGIP 5511 Other Uses Fund

265,933.67

Total Other Current Assets

265,933.67

Total Current Assets

452,134.29

TOTAL ASSETS

452,134.29

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 · Accounts Payable - Visadue

44.76 +

Total Accounts Payable

44.76

Total Current Liabilities

44.76

Total Liabilities

44.76

Equity

390 · Computer closing account

25,123.37

3920 · Fund Balance Memorial

86,492.77

3950 · Fund Balance Literacy

1,958.06

3970 · Fund Balance Technology Repl

16,107.30

3980 · Fund Balance Severance

109,798.71

3990 · Fund Bal- Capital Improvmt

93,639.34

3999 · Fund Cash Adj Account

-332,331.98

Net Income

452,201.96

Total Equity

452,089.53

TOTAL LIABILITIES & EQUITY

452,134.29

CH 7/14/26

Other Funds

Memorial Designated Funds Report @ 6/30/2026

BAKER COUNTY LIBRARY DISTRICT
Memorial Funds Report
Fiscal Year 2025-2026 Designated funds

	Original date recd	Original Fund	CASH BASIS Balance June 30	Income fiscal year	Spent fiscal year	Other (Adjstmt)	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		(\$500.00)	(\$8.43)	\$0.00	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	5/1/2023	\$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	\$2,500.00				\$2,500.00	
SUB-TOTAL RESTRICTED FUNDS							\$20,088.27	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	\$3,206.75				\$3,206.75	Masonic Lodge donated funds for Bikes-For-Books; Oct 2023 recd \$1000; less 4 bikes given away; Oct 2024 recd \$1000; 2025 no activity
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 library; email to 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		\$500.00	\$400.00			\$900.00	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							\$7,914.25	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	\$377.22	\$3,099.73	(\$779.89)		\$2,697.06	Annual transfer of funds to Gen Fund book budget
Donation for new books	7/25/2023		\$0.00				\$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	\$658.00				\$658.00	budgeted savings for board of director elections
SUB-TOTAL ASSIGNED FUNDS							\$51,572.97	subtotal ASSIGNED
NON-Designated/Unassigned Donations:								
Memorial donations - other small non-designated			\$125.00	\$250.00			\$375.00	
Memorial donations - history preservation			\$0.00	\$50.00		(\$50.00)	\$0.00	E. Harrell donation for history preservation
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)
Carnegie Corp. Library donation	2/9/2026	\$10,000.00	\$0.00	\$10,000.00			\$10,000.00	Carnegie 250th Library Anniv, donation to libraries (no restrictions)
General Memorial Funds:								
Memorial - Interest income, net of bank fees, other misc income	6/30/2014	Not Applic	\$10,012.20	\$3,884.69	(\$144.00)	\$8.43	\$13,761.32	accumulated net interest income; used for misc mem exp; balance of Sumpter lib funds to misc
Memorial - Purchases from memorial funds			\$0.00		(\$579.47)		(\$579.47)	May volunteer appreciation event expense
Memorial - Past Perfect archive photo software			\$0.00		(\$720.00)	\$50.00	(\$670.00)	deduct from gen Memorial; PastPerfect software renewal for photo collection; use \$50 donation to support this purchase
Memorial - other purchases			\$0.00				\$0.00	
Memorial - other purchases			\$0.00				\$0.00	
Memorial - accrued expenses/ adjustment			\$0.00			(\$112.43)	(\$112.43)	A/P paid in July
NET General Memorial Funds, Total							\$25,124.42	subtotal NON-Designated (Net) funds
Cash Balance in Memorial Funds			\$89,851.28	\$17,684.42	(\$2,723.36)	(\$112.43)	\$104,699.91	balance updated at 06/30/2026

Ending cash balance at 6/30/2025, verified 7/16/2025

PROOF TOTAL Beginning numbers
checking \$ 3,529.54
pool-mem \$ 45,242.58
pool-election \$ 658.00
pool-barger \$ 40,421.16
\$ 89,851.28

Ending number\$ \$ 104,699.91
\$ 4,493.48 ok \$
\$ 59,127.27
\$ 658.00
\$ 40,421.16
\$ 104,699.91

cash balance on books, memorial accounts only
*difference is accruals (6/30/25 \$112.43 less 6/30/26 \$0 none)

ending balance at 6/30/2026, completed 7/6/26 CH

Other Funds

+ balanced to Memorial funds @ 6/30
Ch 7/8/26

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

OF Pool - Split by Dept

Description/Notes	GL #	Date	1090	1120	1160	1170	1180
			Combined Total	Memorial Dept	Technology Dept	Literacy Dept	Severance Liability Dept
DECEMBER ending balances			235,772.11	88,302.03	17,921.46	1,124.23	128,424.38
Conf#4370676 GF budgeted transfers to Technology & Severance savings		1/15/2026	15,000.00 0.00 0.00		5,000.00		10,000.00
Sub-Total			250,772.11	88,302.03	22,921.46	1,124.23	138,424.38
allocate interest & fees (based on balance %)	INT7	JAN 31 no fees	860.46 0.00	302.99	78.65	3.86	474.97
JANUARY ending balances			251,632.57	88,605.02	23,000.11	1,128.09	138,899.35
			0.00 0.00 0.00				
Sub-Total			251,632.57	88,605.02	23,000.11	1,128.09	138,899.35
allocate interest & fees (based on balance %)	INT8	FEB 28 FEB 28	779.62 0.00	274.52	71.26	3.50	430.34
FEBRUARY ending balances			252,412.19	88,879.54	23,071.37	1,131.59	139,329.69
Move Carnegie Corp library donation to pool		3/4/2026	10,000.00 0.00 0.00 0.00	10,000.00			
Sub-Total			262,412.19	98,879.54	23,071.37	1,131.59	139,329.69
allocate interest & fees (based on balance %)	INT9	MAR 31 MAR 31	887.01 0.00	334.23	77.99	3.83	470.96
MARCH ending balances			263,299.20	99,213.77	23,149.36	1,135.41	139,800.66
			0.00 0.00 0.00				
Sub-Total			263,299.20	99,213.77	23,149.36	1,135.41	139,800.66
allocate interest & fees (based on balance %)	INT10	APR 30 APR 30	865.64 (0.05)	326.18 (0.05)	76.11	3.73	459.62
APRIL ending balances			264,164.79	99,539.91	23,225.47	1,139.14	140,260.28
			0.00 0.00 0.00				
Sub-Total			264,164.79	99,539.91	23,225.47	1,139.14	140,260.28
allocate interest & fees (based on balance %)	INT11	MAY 31 MAY 31	897.44 0.00	338.16	78.90	3.87	476.50
MAY ending balances			265,062.23	99,878.07	23,304.37	1,143.01	140,736.78
Transfer budgeted book revenues to GF		None	0.00				
Transfer budgeted funds to technology reserve		None	0.00 0.00 0.00 0.00				
Sub-Total			265,062.23	99,878.07	23,304.37	1,143.01	140,736.78
allocate interest & fees (based on balance %)	INT12	JUN 30 JUN 30	871.44	328.37	76.62	3.76	462.70
JUNE ending balances		TOTALS	265,933.67	100,206.44	23,380.99	1,146.77	141,199.48
Grand Total for Fiscal Year:							
Bank interest income			10,449.12	3,884.75	861.44	47.75	5,655.19
Bank fees			(0.05)	(0.05)	0.00	0.00	0.00

Ending
Balances

+ balanced to bank stmt.

Ch 7/8/26

Other Funds

Mem 1120: 4429.9, 6900.2
Tech 1160: 4524.9, 6900.3
Lit 1170: 4415.9, 6900.4
Sevr 1180: 4430.9, 6900.6

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Accrual Basis

CAPITAL INVESTMENT
Baker Co Library - ~~Other~~ Funds
Profit & Loss Budget Overview
July 2026

NEW Fiscal Year

	Jul 26	Budget	\$ Over Budget	% of Budget
Income				
4600 · CAPITAL INVESTMENT Fund				
4600.1 · Beginning Cash Capital Invest	181,707.14 +	175,000.00	6,707.14	103.8%
4600.5 · Capital Inv - Grant Income	0.00	5,000.00	-5,000.00	0.0%
4600.8 · Transfer from General Fund	0.00	50,000.00	-50,000.00	0.0%
4600.9 · Interest Income Capital Invest	0.00	6,500.00	-6,500.00	0.0%
Total 4600 · CAPITAL INVESTMENT Fund	181,707.14	236,500.00	-54,792.86	76.8%
Total Income	181,707.14	236,500.00	-54,792.86	76.8%
Expense				
6600 · CAPITAL INVESTMENT Expense				
6600.1 · Facilities Maint & Repair	0.00	236,500.00	-236,500.00	0.0%
Total 6600 · CAPITAL INVESTMENT Expense	0.00	236,500.00	-236,500.00	0.0%
Total Expense	0.00	236,500.00	-236,500.00	0.0%
Net Income	181,707.14	0.00	181,707.14	100.0%

Ch 7/14/26

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Accrual Basis

**Baker Co Library - Sage Fund
Profit & Loss Budget Overview
July 2026**

New Fiscal Year

	Jul 26	Budget	\$ Over Budget	% of Budget
Income				
4000 · Membership Dues	0.00	280,000.00	-280,000.00	0.0%
4010 · Grant Revenue				
4011 · LSTA Grant #1 - Courier	0.00	73,000.00	-73,000.00	0.0%
4012 · LSTA Grant #1- Indirect Charges	0.00	2,000.00	-2,000.00	0.0%
Total 4010 · Grant Revenue	0.00	75,000.00	-75,000.00	0.0%
4200 · Interest Income	0.00	12,000.00	-12,000.00	0.0%
4300 · Other Revenues	0.00	5,500.00	-5,500.00	0.0%
4999 · Beginning Cash	275,851.23	280,000.00	-4,148.77	98.5%
Total Income	275,851.23	652,500.00	-376,648.77	42.3%
Expense				
5000 · Sage Personal Services				
5100 · Sage Staff Salaries & Wages				
5101 · System Administrator- ER	0.00	86,252.00	-86,252.00	0.0%
5102 · Business Manager- CH	0.00	8,483.00	-8,483.00	0.0%
Total 5100 · Sage Staff Salaries & Wages	0.00	94,735.00	-94,735.00	0.0%
5200 · Sage Payroll Taxes & Benefits				
5201 · Group Health Insurance	0.00	20,467.00	-20,467.00	0.0%
5203 · Life Insurance	0.00	0.00	0.00	0.0%
5204 · PERS Retirement	0.00	27,609.00	-27,609.00	0.0%
5205 · Fed SS Employer Taxes	0.00	7,247.00	-7,247.00	0.0%
5206 · State Employer Taxes	0.00	543.00	-543.00	0.0%
5207 · Workmans Comp	263.00	739.00	-476.00	35.6%
5299 · Payroll Expenses	0.00	150.00	-150.00	0.0%
Total 5200 · Sage Payroll Taxes & Benefits	263.00	56,755.00	-56,492.00	0.5%
Total 5000 · Sage Personal Services	263.00	151,490.00	-151,227.00	0.2%
6000 · Materials & Services				
6100 · Accounting & Auditing	0.00	0.00	0.00	0.0%
6110 · Administrative Services (BCLD)	0.00	2,400.00	-2,400.00	0.0%
6130 · Courier Services & Supplies				
6131 · LSTA Courier Grant	59,283.00	73,000.00	-13,717.00	81.2%
6132 · Sage Courier Expense	0.00	40,000.00	-40,000.00	0.0%
6133 · Courier Supplies	0.00	2,000.00	-2,000.00	0.0%
Total 6130 · Courier Services & Supplies	59,283.00	115,000.00	-55,717.00	51.6%
6140 · Dues & Subscriptions	0.00	6,500.00	-6,500.00	0.0%
6180 · Postage & Freight	0.00	100.00	-100.00	0.0%
6190 · Printing	0.00	0.00	0.00	0.0%
6200 · Supplies, Office	0.00	500.00	-500.00	0.0%
6210 · Tech Contracted Services				

*CK # 2731
SAIF Corp
\$263.00
workers comp
policy*

*CK # 2733
Orbis Cascade
\$59,283.00
Annual
Courier
Route
Contracts*

*June
Couriers
4 checks
\$1,842.44*

Ch 7/14/26

11:19 AM

07/14/26

Accrual Basis

Baker Co Library - Sage Fund
Profit & Loss Budget Overview
 July 2026

	Jul 26	Budget	\$ Over Budget	% of Budget
6210.1 · System Support Contract	0.00	84,334.00	-84,334.00	0.0%
6210.3 · Technical services	0.00	13,500.00	-13,500.00	0.0%
Total 6210 · Tech Contracted Services	0.00	97,834.00	-97,834.00	0.0%
6220 · Technology				
6220.3 · Patron Notification System	11,935.00 ✓			
6220 · Technology - Other	0.00	20,000.00	-20,000.00	0.0%
Total 6220 · Technology	11,935.00	20,000.00	-8,065.00	59.7%
6240 · Telecommunications	0.00	200.00	-200.00	0.0%
6250 · Training & Prof Development	0.00	500.00	-500.00	0.0%
6260 · Travel	0.00	2,000.00	-2,000.00	0.0%
Total 6000 · Materials & Services	71,218.00	245,034.00	-173,816.00	29.1%
7000 · Capital Outlay	0.00	15,000.00	-15,000.00	0.0%
8000 · Contingency	0.00	30,000.00	-30,000.00	0.0%
Total Expense	71,481.00	441,524.00	-370,043.00	16.2%
Net Income	204,370.23	210,976.00	-6,605.77	96.9%

CK# 2732
 \$11,935.00
 Unique mgmt
 message Bee
 subscription
 + prepay
 usage

Baker Co Library - Sage Fund
Balance Sheet
As of June 30, 2026

	Jun 30, 26	
ASSETS		
Current Assets		
Checking/Savings		
1000 · US Bank Checking	2,284.90	
1005 · LGIP Pool Account #6500	273,566.33	
Total Checking/Savings	275,851.23	✓
Accounts Receivable		
1300 · Accounts Receivable	504.25	+ 2027-01
Total Accounts Receivable	504.25	AJE
Total Current Assets	276,355.48	record
TOTAL ASSETS	276,355.48	beg. cash.
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	1,848.09	- June courier expenses +
Total Accounts Payable	1,848.09	+ small visa due
Total Current Liabilities	1,848.09	
Total Liabilities	1,848.09	
Equity		
3000 · Opening Balance Equity	103,619.37	
3001 · Cash Adjustment Account	-275,757.86	
32000 · Owners Equity	155,085.62	
Net Income	291,660.26	
Total Equity	274,507.39	
TOTAL LIABILITIES & EQUITY	276,355.48	

Sage Fund

General Fund

Baker County Library District

Approved Bill Report
July 2024

7/13/2026 3:47 PM

Register: 1000 · US Bank Checking
From 06/15/2026 through 07/15/2026
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/15/2026			-split-	Fines & Fees		X	10.05	6,690.11
06/15/2026			-split-	Fines & Fees		X	158.70	6,848.81
06/15/2026	32517 ✓	Valentine, Donna M	1460 · A/R Employee ...	Draw	300.00	X		6,548.81
06/15/2026	6842 ✓	Jacoby, Max E	-split-	<i>Final P. check</i> Direct Deposit		X		6,548.81
06/17/2026	91075 ✓	IRS Internal Rev Svc...	-split-	Online Payment	34.30	X		6,514.51
06/17/2026	91076	Oregon Department ...	2100 · Payroll Liabiliti...	Online Payment	22.00	X		6,492.51
06/17/2026	91077	US Bank Visa (Corp...	-split-	Online Payment	13,147.89	X	<i>visa</i>	-6,655.38
06/17/2026			1100 · General Pool 52...	Conf #4469509...		X	13,000.00	6,344.62
06/22/2026			-split-	Fines & Fees		X	223.75	6,568.37
06/23/2026	91078	Cascade Natural Gas ...	6000 · Materials and S...	Online paymen...	57.68	X		6,510.69
06/24/2026		USAC E-Rate Program	1200 · Accounts Recei...	Remittance 6/2...		X	243.85	6,754.54
06/25/2026	32521 ✓	Adamson, Ed (vendor)	5000 · Personal Servic...	Deductible Rei...	154.30			6,600.24
06/25/2026	32522	Baker County Clerk	6000 · Materials and S...	Election Costs ...	1,211.59		<i>election</i>	5,388.65
06/25/2026	32523	CenturyLink Century...	6000 · Materials and S...	Account 40105...	99.69			5,288.96
06/25/2026	32524	Coast To Coast Com...	6000 · Materials and S...	Customer # 37...	589.96	X		4,699.00
06/25/2026	32525 ✓	Idaho Power	-split-	Account 22063...	105.35			4,593.65
06/25/2026	32526	Northeast Oregon Ho...	-split-	Richland Libra...	228.97	X		4,364.68
06/25/2026	32527	Northeast Oregon Ho...	2000 · Accounts Payable	Richland Libra...	514.47	X		3,850.21
06/25/2026	32528	OTEC Oregon Trail ...	-split-	VOID: reissue ...		X		3,850.21
06/25/2026	32529	Showcases	6000 · Materials and S...	Invoice 332070...	128.87	X		3,721.34
06/25/2026	32530 ✓	T-Mobile for Govern...	-split-	Account 20375...	242.28			3,479.06
06/25/2026	32531	Tony's Tree Service	6000 · Materials and S...	VOID: Invoice ...		X		3,479.06
06/25/2026	32532	Valley Metal and He...	6000 · Materials and S...	Invoice 020469	140.00			3,339.06
06/25/2026	32533	Verizon Wireless (A...	-split-	Account 64221...	117.30			3,221.76
06/25/2026	32534	Verizon Business (Pa...	6000 · Materials and S...	Account 44282...	243.27			2,978.49
06/25/2026	32535 ✓	Tony's Tree Service	6000 · Materials and S...	Invoice #854, ...	300.00	X		2,678.49
06/25/2026	32536	Shryock Associates L...	6000 · Materials and S...	Program Speak...	200.00	X		2,478.49
06/25/2026	32537	TEC Copier Systems ...	6000 · Materials and S...	Invoice #22272...	658.37			1,820.12
06/25/2026	32538 ✓	OTEC Oregon Trail ...	6000 · Materials and S...	Accounts 908002	1,535.38	X	<i>utility</i>	284.74
06/26/2026			5000 · Personal Servic...	Sage ACH8558...		X	2,040.07	2,324.81
06/26/2026	91079	PERS	-split-	Online Payment	17,755.23	X	<i>Retirement</i>	-15,430.42
06/26/2026			1100 · General Pool 52...	Conf# 4473293...		X	20,000.00	4,569.58
06/28/2026			-split-	Paypal		X	314.22	4,883.80
06/29/2026			-split-	Paypal		X	15.97	4,899.77
06/29/2026			-split-	Fines & Fees		X	156.22	5,055.99
06/29/2026		QuickBooks Payroll ...	6000 · Materials and S...	Created by Dir...	1.75	X		5,054.24
06/29/2026		QuickBooks Payroll ...	2111 · Direct Deposit ...	Created by Pay...	5,171.25	X	<i>① Sage</i>	-117.01
06/29/2026	2025-63		-split-	Sage ACH#856...		X	<i>①</i> 11,849.28	11,732.27
06/30/2026			-split-	Paypal			7.64	11,739.91
06/30/2026			2490 · Prepaid Reimbu...	SageACH8564 ...		X	<i>①</i> 2,247.35	13,987.26

Ch 7/13/26

Baker County Library District

7/13/2026 3:47 PM

Register: 1000 · US Bank Checking

From 06/15/2026 through 07/15/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/30/2026	Sage8565		6000 · Materials and S...	Sage ACH8565...		X	78.85	14,066.11
06/30/2026			6000 · Materials and S...	Service Charge	37.95	X		14,028.16
06/30/2026	8560	Georg, Jon (Sage Co...	1461 · A/R Due from S...	Sage fund vend...	6,675.03	X		7,353.13
06/30/2026	Sage8562	IRS Internal Rev Svc...	-split-	Online Payment	* 2,458.46			4,894.67
06/30/2026	Sage8563	Oregon Department ...	2100 · Payroll Liabilit...	Online Payment	* 489.00			4,405.67
06/30/2026	32539 ✓	Goertzen Janitorial S...	6000 · Materials and S...	Janitorial Contr...	2,200.00	X		2,205.67
06/30/2026	91080	AFLAC	-split-	Online Payment	572.50	OK		1,633.17
06/30/2026		QuickBooks Payroll ...	2111 · Direct Deposit ...	Created by Pay...	40,284.26	X		-38,651.09
06/30/2026	6843 ✓	Hawes, A Christine	-split-	Direct Deposit		X		-38,651.09
06/30/2026	6844 ✓	Ross, Elizabeth A	-split-	Direct Deposit		X		-38,651.09
06/30/2026	2025-58		2100 · Payroll Liabilit...	reverse duplica...			① 2,458.46	-36,192.63
06/30/2026	2025-58		2100 · Payroll Liabilit...	reverse duplica...			① 489.00	-35,703.63
06/30/2026	2025-59		5000 · Personal Servic...	Adjust to June ...		X	0.48	-35,703.15
06/30/2026			1100 · General Pool 52...	Conf #4475666...		X	45,000.00	9,296.85
07/01/2026	6845 ✓	Adamson, Edward C	-split-	Direct Deposit				9,296.85
07/01/2026	6846	Anderson, Reggie Q	-split-	Direct Deposit				9,296.85
07/01/2026	6847	Armstrong, Gail E	-split-	Direct Deposit				9,296.85
07/01/2026	6848	Bogart, Theresa D	-split-	Direct Deposit				9,296.85
07/01/2026	6849	Bowers, Sylvia S	-split-	Direct Deposit				9,296.85
07/01/2026	6850	Brockman, John R	-split-	Direct Deposit				9,296.85
07/01/2026	6851	Burns, Daisy R	-split-	Direct Deposit				9,296.85
07/01/2026	6852	Cairns, Rachel A	-split-	Direct Deposit				9,296.85
07/01/2026	6853	Cottrell, Cynthia A	-split-	Direct Deposit				9,296.85
07/01/2026	6854	Cuzick, Sage K	-split-	Direct Deposit				9,296.85
07/01/2026	6855	Dechant, Bethany H	-split-	Direct Deposit				9,296.85
07/01/2026	6856	Dunn, Jerry Ann T	-split-	Direct Deposit				9,296.85
07/01/2026	6857	Grammon, Melissa N	-split-	Direct Deposit				9,296.85
07/01/2026	6858	Hanley, Shauna S	-split-	Direct Deposit				9,296.85
07/01/2026	6859	Hawes, A Christine	-split-	Direct Deposit				9,296.85
07/01/2026	6860	Hayden, Kaylee M	-split-	Direct Deposit				9,296.85
07/01/2026	6861	Joseph, Miley H	-split-	Direct Deposit				9,296.85
07/01/2026	6862	McClarín, Vanessa L	-split-	Direct Deposit				9,296.85
07/01/2026	6863	Moyer, Robert P	-split-	Direct Deposit				9,296.85
07/01/2026	6864	Myers, Sara FL	-split-	Direct Deposit				9,296.85
07/01/2026	6865	O'Dell, Tatum A	-split-	Direct Deposit				9,296.85
07/01/2026	6866	Pearson, Diana	-split-	Direct Deposit				9,296.85
07/01/2026	6867	Pierce, Nola I	-split-	Direct Deposit				9,296.85
07/01/2026	6868	Rasmussen, Gwendol...	-split-	Direct Deposit				9,296.85
07/01/2026	6869	Saunders, Sydney L	-split-	Direct Deposit				9,296.85
07/01/2026	6870	Snyder, Courtney B	-split-	Direct Deposit				9,296.85

Baker County Library District

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Register: 1000 · US Bank Checking

From 06/15/2026 through 07/15/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/01/2026	6871 ✓	Spry, Heather E	-split-	Direct Deposit				9,296.85
07/01/2026	6872	Stokes, Perry N	-split-	Direct Deposit				9,296.85
07/01/2026	6873	Taylor, Pamela S	-split-	Direct Deposit				9,296.85
07/01/2026	6874	Valentine, Donna M	-split-	Direct Deposit				9,296.85
07/01/2026	6875	White, James W	-split-	Direct Deposit				9,296.85
07/01/2026	6876 ✓	Whitley, Levi A	-split-	Direct Deposit				9,296.85
07/01/2026	32540 ✓	Lamb, Eleanor D	-split-		486.50			8,810.35
07/01/2026	32541 ✓	MacNaughton, Aman...	-split-		1,375.76			7,434.59
07/02/2026		Energy Trust of Oreg...	1200 · Accounts Recei...	ETO Rebate recd			1,000.00	8,434.59
07/02/2026	32542	GEO Net (aka Davis ...	6000 · Materials and S...	Patron Services...	25.00			8,409.59
07/02/2026	32543	Lincoln National Lif...	5000 · Personal Servic...	BAKERCOUN...	293.58			8,116.01
07/02/2026	32544 ✓	Special Districts Insu...	-split-	03-0026696; G...	13,890.00			-5,773.99
07/02/2026			1100 · General Pool 52...	Conf# 4476910...			10,000.00	4,226.01
07/03/2026		QuickBooks Payroll ...	2111 · Direct Deposit ...	Created by Pay...	38.36			4,187.65
07/06/2026		USAC E-Rate Program	1200 · Accounts Recei...	BEAR Reimb			1,098.00	5,285.65
07/06/2026	91081	IRS Internal Rev Svc...	-split-	Online Payment	13,265.56			-7,979.91
07/06/2026	91082	Oregon Department ...	2100 · Payroll Liabiliti...	Online Payment	3,532.00			-11,511.91
07/06/2026	6877 ✓	Rasmussen, Gwendol...	-split-	Final paycheck Direct Deposit				-11,511.91
07/06/2026			1100 · General Pool 52...	Conf#4476912 ...			18,000.00	6,488.09
07/08/2026	91083	IRS Internal Rev Svc...	-split-	Online Payment	10.10			6,477.99
07/08/2026	91084	Oregon Department ...	2100 · Payroll Liabiliti...	Online Payment	22.00			6,455.99
07/08/2026	91086	Wells Fargo Financia...	6000 · Materials and S...	Customer No 1...	118.44			6,337.55
07/10/2026	91085 ✓	PERS	-split-	PERS Online P...	98.92			6,238.63
07/14/2026	32545 ✓	Argus Observer	6000 · Materials and S...	Subscription, A...	251.00			5,987.63
07/14/2026	32546	Baker City (water ve...	2000 · Accounts Payable	Account 12760...	191.85			5,795.78
07/14/2026	32547	Baker Sanitary Service	2000 · Accounts Payable	Accounts 0019...	262.70			5,533.08
07/14/2026	32548	Black Distributing, Inc.	-split-	Account 00254...	375.34			5,157.74
07/14/2026	32549	Center Point Publishi...	2000 · Accounts Payable	Invoice 225710...	143.82			5,013.92
07/14/2026	32550 ✓	CenturyLink Qwest (...)	2000 · Accounts Payable	Account 33407...	156.30			4,857.62
07/14/2026	32551	City of Haines	2000 · Accounts Payable	Account 81; Li...	92.00			4,765.62
07/14/2026	32552	City of Halfway	2000 · Accounts Payable	Account 053-2;...	86.00			4,679.62
07/14/2026	32553	City of Huntington	2000 · Accounts Payable	Account 2-026...	93.00			4,586.62
07/14/2026	32554	CivicPlus LLC	2000 · Accounts Payable	Streamline Sub...	283.00			4,303.62
07/14/2026	32555 ✓	CMGEO OREGON ...	2000 · Accounts Payable	Invoice 0626E...	175.00			4,128.62
07/14/2026	32556	Crown Paper & Supply	2000 · Accounts Payable	Customer CUS...	605.06			3,523.56
07/14/2026	32557	Eagle Telephone Syst...	2000 · Accounts Payable	Account 89360...	35.13			3,488.43
07/14/2026	32558	East Oregonian	6000 · Materials and S...	Subscription I...	182.00			3,306.43
07/14/2026	32559	Elkhorn Media Grou...	2000 · Accounts Payable	Invoice MCC-1...	225.00			3,081.43
07/14/2026	32560 ✓	Grumpy's Repair Inc	2000 · Accounts Payable	Bookmobile Re...	1,440.19			1,641.24
07/14/2026	32561	Hawes, Christine (Ve...	2000 · Accounts Payable	Reimburse Me...	1,500.00			141.24

backmobile repair
employee deductible

Baker County Library District

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Register: 1000 · US Bank Checking

From 06/15/2026 through 07/15/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/14/2026	32562	Hells Canyon Journal	2000 · Accounts Payable	Branch Marketi...	50.40			90.84
07/14/2026	32563	Idaho Power	2000 · Accounts Payable	Account 22063...	221.98			-131.14
07/14/2026	32564	Ingram Library Service	2000 · Accounts Payable	Customer 2019...	2,792.90			-2,924.04
07/14/2026	32565 ✓	Inland Development ...	2000 · Accounts Payable	Internet Servic...	620.00			-3,544.04
07/14/2026	32566	LaRue Sanitary Service	2000 · Accounts Payable	Account 3253; ...	30.00			-3,574.04
07/14/2026	32567	LEO Libraries of Eas...	2000 · Accounts Payable	Invoice # Adva...	6,373.00			-9,947.04
07/14/2026	32568	Midwest Tape LLC a...	2000 · Accounts Payable	Account 20000...	943.52			-10,890.56
07/14/2026	32569	MTE Communications	2000 · Accounts Payable	Account 05715...	47.33			-10,937.89
07/14/2026	32570 ✓	NewsBank Inc	2000 · Accounts Payable	Customer #520...	6,169.00			-17,106.89
07/14/2026	32571	OCLC Inc	2000 · Accounts Payable	Customer Acco...	1,639.33			-18,746.22
07/14/2026	32572	OTEC Oregon Trail ...	2000 · Accounts Payable	Accounts 908001	102.77			-18,848.99
07/14/2026	32573	Pine Telephone dba ...	2000 · Accounts Payable	Account 00001...	189.08			-19,038.07
07/14/2026	32574	Reliance Connects (...)	2000 · Accounts Payable	Account 38563...	145.96			-19,184.03
07/14/2026	32575 ✓	SAIF Corporation	2000 · Accounts Payable	Invoice 100228...	483.54			-19,667.57
07/14/2026	32576	Thatcher's Ace Hard...	2000 · Accounts Payable	Account 33; Bl...	1,108.88			-20,776.45
07/14/2026	32577	Unique Management ...	2000 · Accounts Payable	Client No 2025...	58.25			-20,834.70
07/14/2026	32578	US Linen & Uniform	2000 · Accounts Payable	Account 17533...	179.98			-21,014.68
07/14/2026	32579 ✓	Valley Metal and He...	2000 · Accounts Payable	Invoice #02103...	176.00			-21,190.68
07/15/2026		USAC E-Rate Program	1200 · Accounts Recei...	BEAR Remitta...			61.56	-21,129.12
07/15/2026	32580 ✓	Valentine, Donna M	1460 · A/R Employee ...	Draw	300.00			-21,429.12
07/15/2026			1100 · General Pool 52...	Conf# 4488728...			25,000.00	3,570.88

✓verified number series

Series #		Last # used
91000	ACH/Online	91085
32000	Regular checks	32580
6000	Direct Deposit	6877
	Payroll checks	

Ch 7/13/2026

Baker Co Library - Other Funds

7/14/2026 11:32 AM

Register: 1000 · US Bank Checking Memorial

From 06/09/2026 through 07/15/2026

Sorted by: Date, Type, Number/Ref

Approved Bills Report
July 2026

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/16/2026	8040 ✓	US Bank Visa	6000 · Other Uses Fun...	Online Payment	89.51	X		4,380.30
06/24/2026			4400.0 · OTHER USE...	Book Sales		X	125.18	4,505.48
06/30/2026			6000 · Other Uses Fun...	Service Charge	12.00	X		4,493.48
07/15/2026	8041 ✓	US Bank Visa	2000 · Accounts Payable	Online Payment	82.83			4,410.65

✓ verified sequence

Series

1900 Regular checks (Last check used #1983 on 4/14/26)

8000 ACH/Online payments

CH 7/14/26

Baker Co Library - Sage Fund

7/14/2026 11:08 AM

Register: 1000 · US Bank Checking
 From 06/09/2026 through 07/15/2026
 Sorted by: Date, Type, Number/Ref

Approved Bills List
July 2026

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/09/2026	2719	Banks Courier Servic...	2000 · Accounts Payable	Courier Service...	640.00	X		5,420.21
06/09/2026	2720	MacDonald, Maxine ...	2000 · Accounts Payable	Courier Service...	634.00	X		4,786.21
06/09/2026	2721	Wirkkala, Susan (Co...	2000 · Accounts Payable	Courier Mileage	80.40	X		4,705.81
06/09/2026	2722	Backstage Library W...	2000 · Accounts Payable	Invoice AC178...	288.40	X		4,417.41
06/09/2026	2723	Crane School District...	2000 · Accounts Payable	Reimburse Cou...	20.55			4,396.86
06/09/2026	2724	Reser, Mary (Courier)	6000 · Materials & Ser...	Courier Mileage	400.93	X		3,995.93
06/16/2026	8559	US Bank Visa	-split-	Online Payment	121.44	X		3,874.49
06/22/2026			-split-	Deposit		X	79.00	3,953.49
06/25/2026	2725	Backstage Library W...	2000 · Accounts Payable		1,611.40			2,342.09
06/25/2026	2726	Larry Lake (Courier)	-split-	Courier Service...	800.00	X		1,542.09
06/26/2026	8558	Baker County Librar...	5000 · Sage Personal S...	Reimburse PE...	2,040.07	X		-497.98
06/29/2026	8560	Georg, Jon (Contract...	-split-	Monthly Syste...	6,676.78	X		-7,174.76
06/29/2026	2026-30/# 8560		-split-	Sage ACH8561...	11,849.28	X		-19,024.04
06/29/2026	2026-31		2900 · Due to General ...	reverse duplica...		X	6,676.78	-12,347.26
06/29/2026			1005 · LGIP Pool Acc...	Conf# 4475660...		X	20,000.00	7,652.74
06/30/2026	8562	EFTPS Federal Tax ...	2100 · Payroll Liabiliti...	Online Payment	2,458.46	X		5,194.28
06/30/2026	8563	Oregon Department ...	-split-	Online Payment	583.18	X		4,611.10
06/30/2026	8564	Baker County Librar...	5000 · Sage Personal S...	Reimburse PE...	2,247.35	X		2,363.75
06/30/2026	8565	Baker County Librar...	6000 · Materials & Ser...	Reimburse postage	78.85	X		2,284.90
07/14/2026	2727	Banks Courier Servic...	2000 · Accounts Payable	Courier Services	720.00			1,564.90
07/14/2026	2728	MacDonald, Maxine ...	2000 · Accounts Payable	Courier Services	591.00			973.90
07/14/2026	2729	Reser, Mary (Courier)	2000 · Accounts Payable	Courier Mileage	451.04			522.86
07/14/2026	2730	Wirkkala, Susan (Co...	2000 · Accounts Payable	Courier Mileage	80.40			442.46
07/14/2026	2731	SAIF Corporation	5000 · Sage Personal S...	Invoice 100228...	263.00			179.46
07/14/2026	2732	Unique Management ...	6000 · Materials & Ser...	Invoice 616184...	11,935.00	✓		-11,755.54
07/14/2026	2733	Orbis Cascade Alliance	-split-	Annual Courier...	59,283.00	✓		-71,038.54
07/15/2026	8566	US Bank Visa	2000 · Accounts Payable	Online Payment	5.65			-71,044.19
07/15/2026			1005 · LGIP Pool Acc...	Conf# 4488687...			75,000.00	3,955.81

✓ Reconciled number sequence

Series #

2700 Regular checks

8000 ACH/online payments

Ch 7/14/2026