

Baker County Library District

Board of Directors

Regular Meeting Agenda

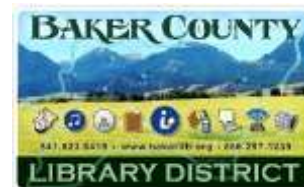
Monday, Aug 9, 2021, 6:00 – 8:00 pm

Riverside Meeting Room, Baker County Public Library
2400 Resort St, Baker City

Meeting simulcast via **GoToMeeting**

<https://global.gotomeeting.com/join/468563221>

Kyra Rohner, President



- | | |
|---|-----------------|
| I. CALL TO ORDER | Rohner |
| II. Consent agenda (ACTION) | Rohner |
| a. Additions/deletions from the agenda | |
| b. Minutes of previous meeting | |
| III. Conflicts or potential conflicts of interest | Rohner |
| IV. Open forum for general public, comments & communications | Rohner |
| In the interests of time and to allow as many members of the public an opportunity to speak, the board asks guests to limit remarks to five (5) minutes if speaking on behalf of an individual, or ten (10) minutes if speaking on behalf of a group or organization. | |
| V. OLD BUSINESS | |
| a. Report on Pandemic Response Activities | Stokes |
| VI. NEW BUSINESS | |
| a. Swearing in of newly elected Directors | Stokes |
| b. Election of 2021-22 officers (ACTION) | Stokes |
| c. Establishing regular meeting time (ACTION) | President-elect |
| d. Appointing agents of record (ACTION) | President-elect |
| e. Authorizing auto-pay for select vendors 2021-22 (ACTION) | President-elect |
| f. Authorizing audit engagement letter (ACTION) | Stokes/Hawes |
| VII. REPORTS | |
| a. Director | Stokes |
| b. Finance | Hawes |
| VIII. Next meeting: Sep 13, 2021 | President-elect |
| IX. ADJOURNMENT | President-elect |

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

ORS 192.660 (2) (d) Labor Negotiations

ORS 192.660 (2) (h) Legal Rights

ORS 192.660 (2) (e, j) Property

ORS 192.660 (2) (a, b, i) Personnel

The Board of Directors meets on the 2nd Monday each month from 6.00 to 8.00p in the Riverside Meeting Room at 2400 Resort Street, Baker City, Oregon. Sign language interpretation for the hearing impaired is available if at least 48 hours notice is given.

Library Board Meeting – Annotated Agenda

Monday, Aug 9, 2021, 6:00 pm

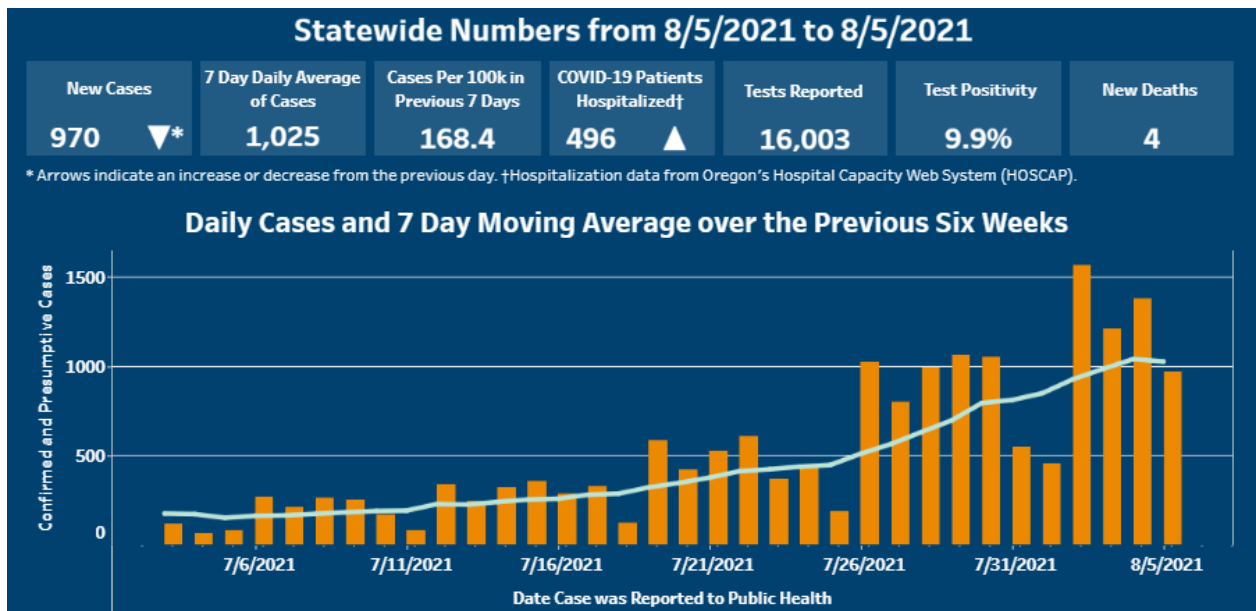
Notes prepared by Library Director Perry Stokes

Annotated Agenda

- | | | |
|---------------------|--|--------|
| I. | CALL TO ORDER | Rohner |
| II. | Consent agenda (ACTION) | Rohner |
| | a. Additions/deletions from the agenda | |
| | b. Minutes of previous meeting | |
| <i>Attachments:</i> | | |
| | • II.b.i. Board meeting minutes, Jun 14 2021 | |
| III. | Conflicts or potential conflicts of interest | Rohner |
| IV. | Open forum for general public, comments & communications | Rohner |
| V. | OLD BUSINESS | |
| | a. Report on Pandemic Response Activities | Stokes |

[COVID-19 cases are surging in Eastern Oregon.](#)

- **BCLD will maintain a policy of masks optional unless/until the state requires masks again for indoor spaces.** For now, the chance of that is reportedly slim due to [lack of “political will”](#).
- **Masks are highly recommended for staff in close contact with others** -- When shift duties involve working closely with others (within 6 feet) for more than 5 minutes, staff are strongly encouraged to wear a mask (Preferably N95 type, library will continue to provide), but this will remain a personal choice. Staff are encouraged to discuss concerns with me or other managerial staff.



Library Board Meeting – Annotated Agenda

Monday, Aug 9, 2021, 6:00 pm

Notes prepared by Library Director Perry Stokes

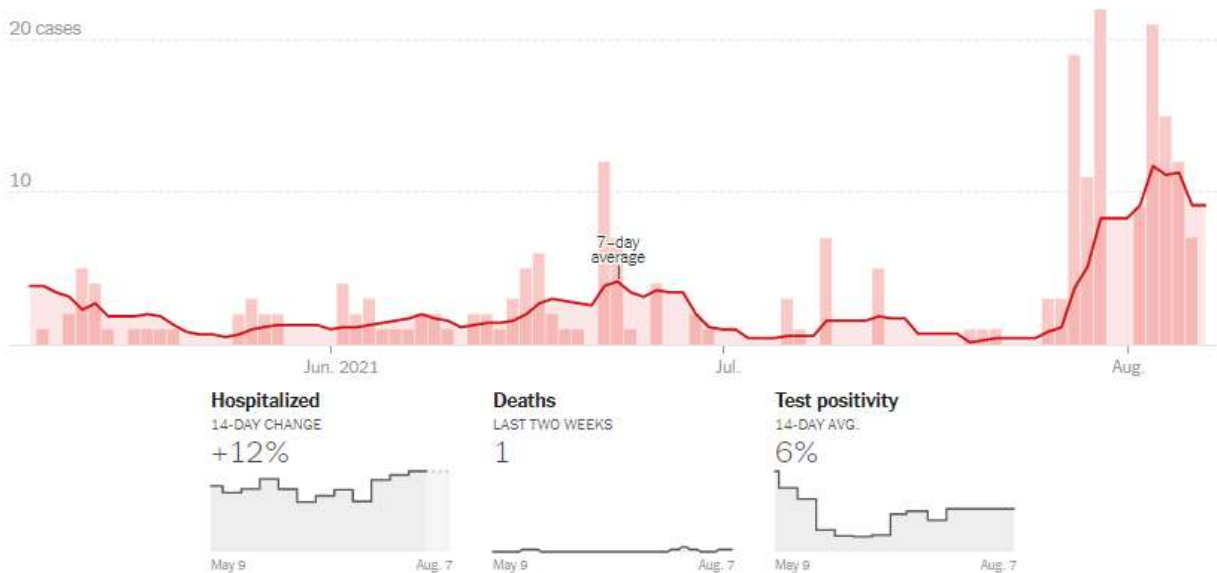
The New York Times

Tracking Coronavirus in Baker County, Ore.

Cases have increased recently and are extremely high. The number of **hospitalized Covid patients** has also risen in the Baker County area. **Deaths** have remained at about the same level. The **test positivity rate** in Baker County is high, suggesting that cases may be undercounted.

New reported cases by day

DAILY AVG. ON AUG. 7 **9.1** 14-DAY CHANGE **+2,033%**



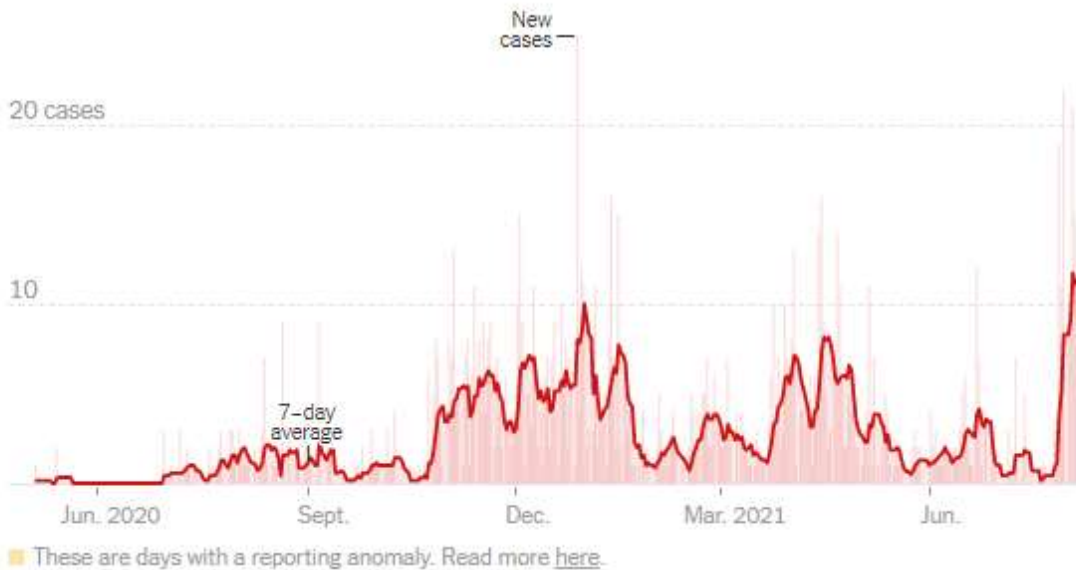
Library Board Meeting – Annotated Agenda

Monday, Aug 9, 2021, 6:00 pm

Notes prepared by Library Director Perry Stokes

Cases have increased recently and are extremely high.

New reported cases throughout the pandemic



[About this data](#)

An average of **9 cases per day** were reported in Baker County, a **2,033 percent increase** from the average two weeks ago. Since the beginning of the pandemic, at least **1 in 14** residents have been infected, a total of **1,179 reported cases**. Right now, Baker County is at an extremely high risk for unvaccinated people. [Read more about risk below.](#)

August 2021 has been the worst month for cases in Baker County.

For more information see **Baker cases report from NYT** at <https://www.nytimes.com/interactive/2021/us/baker-oregon-covid-cases.html>

Positive takeaway - Vaccination highly effective to prevent serious illness & hospitalization. [Fewer fatalities](#) due to transmission mostly in lower age ranges. Older age groups protected with vaccination.

Library Board Meeting – Annotated Agenda

Monday, Aug 9, 2021, 6:00 pm

Notes prepared by Library Director Perry Stokes

VI. NEW BUSINESS

a. Swearing in of newly elected Directors

Stokes

ORS 357.236(2) on “Election of board members; vacancy” states that “Each district board member elected shall take an oath of office and shall hold office from July 1, next following election.”

The Baker County Clerk has provided written oath forms for elected officials to sign. If the Board desires, we can also have a verbal oath ceremony.

b. Election of 2021-22 officers (ACTION)

Stokes

At the July meeting the Board elects its officers, President and Vice President, for the fiscal year. For the previous year, Kyra has served as President and Betty as Vice President.

c. Establishing regular meeting time (ACTION)

President-elect

Attachments:

- VI.c.i. Resolution No. 2021-22.01

The Board must annually adopt a resolution setting its regular meeting time. At the June meeting, the Board consensus was to continue the current regular meeting time as the second Monday of the month at 6.00p. The proposed resolution establishes that regular meeting schedule. I am proposing one exception in which we move to 11/15/21, the 3rd Monday of November.

d. Appointing agents of record (ACTION)

President-elect

Attachments:

- VI.d.i. Resolution No. 2021-22.02

The District must annually appoint its insurance agents of record. We have one agent, Clarke & Clarke, which assists the district with general liability, property insurance, and employee health insurance benefits which we currently get through Special Districts Association of Oregon. Clarke & Clarke representatives have been very helpful. The attached resolution affirms the Clarke & Clarke firm as insurance agent of record for the coming year.

e. Authorizing auto-pay for select vendors 2021-22 (ACTION) President-elect

Attachments:

- VI.e.i. Resolution No. 2021-22.03

This resolution enables the district to set up automatic electronic payments on standard billing items as listed, primarily utilities, corporate and payroll costs. This will make the process more efficient and save time and expense for the board and Business Manager of paying these bills by check. The expenses will be disclosed in a monthly financial report.

f. Authorizing audit engagement letter

Stokes/Hawes

Attachments:

- VI.f.i. Engagement letter of financial audit firm

Library Board Meeting – Annotated Agenda

Monday, Aug 9, 2021, 6:00 pm

Notes prepared by Library Director Perry Stokes

- VI.f.ii. Letter of communication to Board Members

Hawes and I have both read the Engagement Letter and approve of the services. The second letter is specifically addressed to the board is presented for the board to read. The information is intended solely for the information and use of management and board of directors. It notifies the board of the upcoming audit schedule and scope. Unless there is objection, I will proceed with signing the engagement agreement.

VII. REPORTS

a. Director

Stokes

Friends & Foundation

Friends annual Summer Book Sale – The sale event was a success, with a net of approximately \$2,700. The event is held during Miners’ Jubilee and runs through the following weekend.

Foundation investment fund – After evaluating several local financial advisory firms, the Foundation recently opened an account with the local office of Edward Jones so that its fund balance can grow from investment returns. This also enables us to conveniently refer possible donors to the Edward Jones office for making their contributions directly.

Facilities & vehicles

HVAC system – refinements continue. We have found the need to replace some switches and sensors. Ed has faced challenges finding parts for our old system but has been able to creatively source materials.

Garden Room door handle lock – internal lock mechanism being replaced due to failure from wear and tear. These old parts also are a challenge to replace.

Book drop insert upgrades – completed at Halfway and Baker front entrance. The new units have better weather protection and are “touchless”, allowing patrons to just push items in without needing to grab and pull the drop open. Drive-up window and Baker front desk units will be replaced also. We aim to relocate the front desk unit so that patrons being served at the point of service aren’t interrupted by patrons needing to return items at that same spot.

Sinkhole in north parking lot – repaired with assistance of Baker City Public Works.

Sprinkler system damage – Whether intentional vandalism or not, Ed continues to struggle with finding broken sprinkler heads and lines. Whenever possible, he replaces sprinkler spray heads with soaker and drip hoses, which helps avoid damage from being stepped on and also helps conserve water.

Library Board Meeting – Annotated Agenda

Monday, Aug 9, 2021, 6:00 pm

Notes prepared by Library Director Perry Stokes

Window tinting for branches – Halfway and Richland are scheduled to have reflective window tint installed in September to help with climate control and energy efficiency.

Grants

HVAC rebates – Thanks to Ed's pursuit of rebates available for energy efficiencies of our air handling system controls upgrade, the district received two rebate checks:

- 8/01/2021, Energy Trust of Oregon \$7,479.00
- 8/06/2021, OTEC \$4,809.64

Both of these will be deposited into the General Fund, totaling \$12,288, and will be repurposed for more energy efficiency with an upgrade of the Boiler to modulating burners.

Worksource LSTA mini-grant – We have received a grant of \$9,000 for a project to help facilitate job seekers and development of job skills in collaboration with the State Library. Each branch will have a dedicated laptop available to Worksource clients with peripheral devices for professional presentations and webconferencing. Equipment has been ordered from Costco.

Programs & services

Sage ILL Courier change - Due to a cost-prohibitive cost increase, as of early July Sage Interlibrary Loan materials destined for Ontario now are making a layover first at Baker before completing their transit. This does involve some extra labor and space requirements from Baker. Staff are monitoring the extra volume and labor in case we need to request compensation in some form from Sage.

Non-Fiction DVDs – Due to space and storage challenges, our non-fiction DVD discs are no longer stored behind the front desk and are kept in their cases on the shelves. We believe the theft risk for this category of materials is very low compared to the feature films, which needed additional space and will continue to be stored in desk drawers for security.

3-D Printing – As an outgrowth of our Makers' Club and Kits program, staff are preparing to offer basic 3-D printing to the public. Two printers will be situated in the front lobby to call attention to the new service. Staff are currently developing procedures.

Oregonian daily edition by mail discontinued – We now are able to offer the daily Oregonian newspaper in digital format only through our NewsBank database. The publisher has stopped mailing out print copies.

Personnel

October staff training event - Tentatively scheduled for Monday, Oct 25. We usually have this event on the Indigenous Peoples' Day (Columbus Day) holiday. I'm aiming to get away from that practice in order to allow staff to be able to celebrate the day. We

Library Board Meeting – Annotated Agenda

Monday, Aug 9, 2021, 6:00 pm

Notes prepared by Library Director Perry Stokes

will provide the public plenty of advanced notice that the library will be closed for training on that date.

Safety & Security

Bookmobile break-in / theft - Discovered 7/30/21. Thief entered through passenger side window due to a faulty latch. Missing items (known to date) include roadside safety kit, batteries. The latch has been fixed and we are pursuing additional security strategies.

Technology

Internet Filtering – IT Manager was able to make corrections to our privacy and filtering system configurations after public and staff reports of explicit adult imagery and files being discovered on public workstations. Google SafeSearch is now implemented at the network level

Upgrade of SAM public computer management system – I have approved upgrade of our public computer management software to a new version, which will be a significant improvement. We will also add two new modules, for booking of study and meeting room spaces and for mobile printing. The upgrade does require an update of our SQL server (currently 2008 version).

Expansion of Loanable WiFi Hotspot Program – For an opportunity to get more federal program grant funds, Christine has been acquiring bids on a suite of additional WiFi hotspots which we would make available for public checkout. In contrast to the units the library currently offers which are designed for student use and block most recreational use, this set would allow a broader range of content but still be managed by the district’s content filtering. The deadline for requesting this funding is this week.

b. Finance

Hawes

Report documents to be distributed at the meeting.

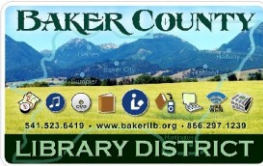
VIII. Next meeting: Sep 13, 2021

President-elect

Please let me know if you have any agenda items to request.

VIII. ADJOURNMENT

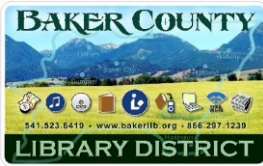
President-elect



**Baker County Library District
Library Board
Regular Meeting Minutes**

June 14, 2021

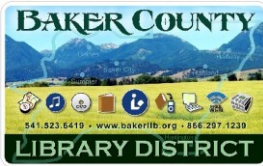
<p>Call to Order</p>	<p>The meeting was held in the Riverside conference room at the Baker County Public Library, 2400 Resort Street, Baker City, Oregon, the administrative building for the District. Those attending the meeting in person included Directors Kyra Rohner, Betty Palmer, Gary Dielman, and Beth Bigelow. Also attending are Perry Stokes, Director and Christine Hawes, Business Manager.</p> <p>President of the board, Kyra Rohner, called the meeting to order at 6:00pm. Stokes displayed the GoToMeeting virtual connection on the screen, but there was no one attending remotely.</p>
<p>Consent Agenda</p>	<p>Rohner asked for any additions or deletions to the agenda or minutes of the previous meeting. There were none. Bigelow made a motion to approve the minutes as presented; Palmer seconded; motion passed unanimously (4 yea).</p>
<p>Conflicts of Interest</p>	<p>Rohner asked if there were any conflicts or potential conflicts of interest to be declared. There were none.</p>
<p>Public Comment</p>	<p>Rohner noted that there were no members of the public present. She asked Stokes if he had any correspondence to share. There were none.</p> <p>It was noted that the meeting was being broadcast and available to the public from our website but that no one had logged in.</p>
<p>NEW BUSINESS: Fiscal Year 2020-21 Supplemental Budget adoption</p>	<p>Rohner passed the meeting to Stokes to introduce the supplemental budget.</p> <p>Stokes said that he had printed a brief version of the packets that were available online. He displayed the supplemental budget documents on the screen for review as he talked about them.</p> <p>The Supplemental budget documents include moving funds around to cover lines that are over spent. He started with a summary sheet that outline changes to the General Fund showing an increase of \$48,529. Both the Other Funds and Capital Reserve fund have no changes. There are some changes to the Sage Fund which the Sage Council approved. The Sage Fund decreased by \$15,000.</p>



Baker County Library District
Library Board
Regular Meeting Minutes

June 14, 2021

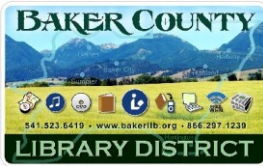
	<p>Looking at the General Fund summary sheets, Stokes highlighted items of interest on those pages. Looking at the detail sheets, Form LB-20 Resources, he has added the adjustment column for the Supplemental 2 budget. The district has increased the prior year taxes by \$50,000 as these were higher than estimated; fines & fees is being increased to \$12,000; Insurance proceeds (Cares Act funds) is being decreased by \$40,000 funds. These funds were depleted faster than anticipated. In total, resources are being reduced by \$23,950.</p> <p>District salaries are being adjusted for lines that need it. He reviewed each line and benefit lines; overall decreasing by \$3,500.</p> <p>Looking at LB-31, Materials & Services, Building and Grounds is decreased to more closely match actual pandemic funds received. The janitorial line is decreased by \$30,000; Stokes had anticipated hiring cleaning services at each branch, but that ultimately wasn't necessary. Supplies are decreased \$5,000. Utilities are decreased by \$1,500; Telecommunications are decreased by \$600. M&S in total are decreased by \$52,000. With all of the changes listed, the contingency funds are decreased by \$57,000 with an overall decrease in Requirements of \$23,950.</p> <p>Rohner asked about the need to publish the supplemental budget. Stokes said the changes were small and well under the 10% criteria that requires it to be published.</p> <p>The resolution information is summarized by fund. Total adopted budget of \$2,277,048 plus unappropriated funds and reserve amounts of \$637,087 brings us to a total adopted budget of \$2,914,135.</p> <p>Rohner asked if there were any questions; there were none. Dielman moved to adopt Resolution No 2020-21.08 adopting Supplemental Budget 2 as presented; Bigelow seconded; motion passed unanimously (4 yea).</p> <p>Rohner signed the adopted resolution.</p>
<p>Fiscal Year 2021-22 Budget hearing</p>	<p>Rohner moved to the budget hearing and adoption. Stokes had no changes from the Budget Committee Meeting. The budget approved</p>



Baker County Library District
Library Board
Regular Meeting Minutes

June 14, 2021

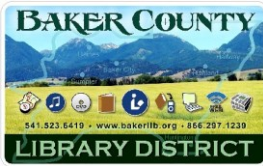
<p>and adoption</p>	<p>by the Budget Committee is included in the packets. It has been published in the Baker City Herald, the Hells Canyon Journal and available online. Rohner asked for a copy of the resolution. Stokes handed out a copy for each director to read.</p> <p>After reading through the resolution, Rohner noted a type error, changing the year from 2020 to 2021 manually. Palmer asked if we needed to adopt the resolution making appropriations, the tax rate and categorizing the tax. Stokes didn't feel that was needed.</p> <p>With no further discussion, Palmer moved to adopt Resolution No FY2020-21.09, the Board of Directors hereby adopts the budget for Fiscal Year 2021-2022 for the library funds and including the Sage Library System fund; Dielman seconded; passed unanimous (4 yea).</p> <p>Rohner signed the adopted resolution.</p>
<p>2021 May Election results</p>	<p>Rohner moved to the May election result item. Stokes had included a report on the last 3 times the district had a levy measure on the ballot. The turnout from 2016 to 2021 is about the same. The passage percentage was 70% this year compared to 83% in 2016; passing percentage this year is closer to the 2011 results of 65%.</p> <p>Stokes feels the diminished percentage is more related to consumer confidence; there was a recession in 2011 and the pandemic this year has had an economic impact. A school bond measure was on the ballot this year, as well, which may have impacted the vote result.</p> <p>Stokes would like to do a community survey to get feedback on the reduced support for the library. Dielman feels that the percentage that the levy passed with is healthy, the community has always supported the library. Stokes said he would like to focus on precincts with low support or possibly those with the most voters. Discussion continued.</p> <p>Palmer wants to know if people that voted no, use the library. Stokes said that there were no paid advertisements for the library levy. There were several "good news articles" on what the library was doing.</p>



Baker County Library District
Library Board
Regular Meeting Minutes

June 14, 2021

	<p>Stokes was pleased to note that all precincts passed the levy. 2011 was the last time the levy failed in any precinct; that was Keating barely at 49%; whereas in 2021 they supported it by 68%. The greatest decline in support from 2016 was in Durkee. Bookmobile were discontinued down there due to low use, which may be a factor. There was discussion on other areas with low support. Discussion continued on precinct areas to focus on building support.</p> <p>Discussion of how the pandemic affected the library and its services. Some libraries were closed until just recently. Whereas this library reopened last July with limited services and has remained open entirely since. Recently, with both main doors open for visitors, we are seeing increased traffic in visitors.</p> <p>Stokes felt it was commendable that the levy passed with no advertising, similar to the weed and vector control measures.</p> <p>Stokes referenced the results of the election for the three directors who ran for reelection to the library board. All three were reinstated. Stokes asked if there would be any changes to the officers. Betty Palmer said this will likely be her last term on the library board. She has other things she will be doing. She was willing to let someone else be the vice-president. With no further comment, he moved on to the meeting calendar.</p>
<p>Calendar of monthly meeting dates</p>	<p>Stokes asked about the date and time of the monthly regular meetings. Everyone agreed that they are happy with Mondays at 6:00pm. There were no changes to the time and day of the week. Stokes will prepare a resolution for the next meeting.</p>
<p>OLD BUSINESS: None</p>	<p>None</p>
<p>REPORTS: Director</p>	<p>Stokes wanted to allow an ADA accommodation for mask requirements but Special Districts recommend against it. He announced that masks continue to be required by the State, occupancy controls were lifted, both Resort St and riverside are doors open, the bathrooms are open and time in the library is non-</p>



Baker County Library District Library Board Regular Meeting Minutes

June 14, 2021

restricted. Stokes provided juice and cookies for patrons coming in as a celebration of the relaxed restrictions until supplies ran out. Celebration supplies were also sent out to the branches.

Stokes reported about one library in Eastern Oregon that had a policy of checking vaccination cards to allow those people to be exempted from wearing masks. However, many in the community were very angry at the segregation, allowing some but not others. He follows a variety of media sites to keep current on what is happening in social and political circles and with other libraries. That awareness led to the decision to stick with masks being required for everyone. A Baker City Herald news article helped to explain the change from anticipating not requiring masks, to why the district changed to require them until State restrictions are lifted.

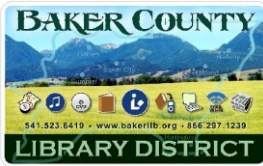
Stokes reported Oregon is nearing the end of the pandemic restrictions. A 70% vaccination goal is projected for the state before the end of June. Stokes described methods of training and supporting staff when dealing with angry people.

Some district staff want to be able to remove their masks in the workroom. Those that voluntarily submit a copy of their vaccination card will be allowed to do that. Staff will continue to wear a mask at the front desk or in the patron area to avoid confusion and confrontations. The volunteers who are returning are following the same protocol.

Additional federal funding for Special Districts was not approved.

The new life insurance option through SDAO didn't happen; Special Districts didn't have enough interest to meet the minimum number needed.

Stokes is watching the developments on legislation for homeless camps on government property. There was a case recently in Federal District Court, 9th Circuit which ruled that if there are no shelters available, a city cannot criminalize sleeping on public property. This will have repercussions for all kinds of local governments. We may, however, be able to establish time-place-manner restrictions. Another bill may require 3 days' notice in order



Baker County Library District
Library Board
Regular Meeting Minutes

June 14, 2021

to have someone leave. We are waiting for Special Districts to develop guidance on this topic.

Facilities:

Energy rebates - Ed has applied for two energy rebates. We anticipate a rebate of about \$10,000 from the HVAC system upgrade. Ed would like to repurpose that money to upgrade the boiler with more efficient modulating boiler burners.

Vehicles – The battery on SUV had to be replaced.

Public telephone - Last year, the public courtesy telephone was removed because it was broken. With the pandemic closure we didn't replace it. Now that we are open, Stokes looked at other options. He is looking at going with Voice-over-Internet Protocol (VOIP) unit. With the previous phone, we had to block long distance calls which are costly. The VoIP unit would allow free or low-cost long distance calls. He described the unfortunate repercussions of long distance numbers being blocked, mainly that some people's cell phones register as long distance calls and we occasionally had to allow a juvenile patron to use the front desk phone. He found an outdoor public telephone unit with a hood and sturdy construction. He is looking at an outdoor location at the northwest corner of the building which will be available for people to use 24/7. A unit is on order. Having the phone outdoors will eliminate disruption and awkwardness from personal conversations in the lobby service area.

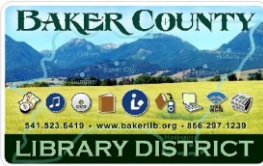
Marketing & Publicity:

Wowbrary – the weekly email newsletter is being sent out to about 3,200 recipients. The Newsletter automatically pulls data from the catalog to create lists of newly added items.

As mentioned earlier, the Baker City Herald had a nice article on the change in our face mask policy.

Operations & Services:

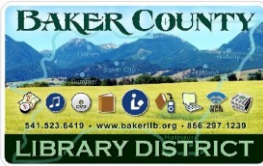
Library Elf – we have launched a new software solution for families that have cards for every one of their kids. It allows for one person to manage multiple accounts, keeping track of due dates, text and email notifications and late notices.



Baker County Library District
Library Board
Regular Meeting Minutes

June 14, 2021

	<p>Hoopla – Stokes is looking to expand digital content access. Hoopla is a popular service for libraries which offers many more eBook and eAudio options. He described how the checkout system works. The cost-per-checkout pricing model is expensive, but is managed by giving patrons a limited number of checkout credits each month.</p> <p>BrainFuse – The district is switching to this vendor to replace Tutor.com online for student homework help. It will also offer help for job seekers and is being provided to Oregon libraries by the State Library with federal recovery act funds.</p> <p>Tech-Talk – This subscription will provide a database of computer tips and offers patrons a weekly newsletter. It is partially funded by the State Library.</p> <p>Programming & Outreach: Youth Services – the Summer Reading Program is under way. Most of the programs will be outdoors.</p> <p>After the book sale, we hope to have the entire meeting room available for use. We are struggling for space for ILL materials coming in and book storage</p> <p>Volunteers are returning. It is great to welcome them back.</p> <p>The Friends are taking appointments for large book donations. They are planning to do the book sale with Miners Jubilee. The staff sort small donations.</p> <p>Safety & Security: Outdoor outlet vandalism - someone broke the cover off of the exterior electrical outlet at the southwest corner of the building. This has happened before. That outlet is used for the bookmobile. Ed is looking at a heavy duty solution. Since this has happened before, Stokes plans to have a camera installed for a view of that end of the building. There has also been occasional camping in that area.</p>
Finance	Hawes had printed finance reports available to hand out and had



Baker County Library District
Library Board
Regular Meeting Minutes

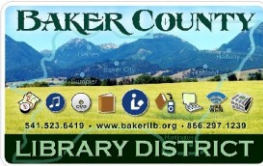
June 14, 2021

also sent Stokes scanned copies electronically. Complete set of reports were also emailed to board members.

General fund received tax turnovers of \$33,175.85 on June 1st. There is usually another turnover at the end of June (last year that was \$20,000). The district received a Teen Services grant of \$1,500 from the Oregon State Library. E-Rate funds of \$417 were received June 11; there will be another \$1,759 coming at the end of the month. The total E-Rate funding for the year will be about \$6,948. This does not include the reimbursements approved for the Baker Library Internet provider, Link Oregon, who bills USAC directly. Other revenues include the agency fee, Sage paid its annual Administrative fee of \$1,857 on May 27. And General Fund received the budgeted transfer of \$6,000 from Other Funds-Memorial from the book sale proceeds.

Personnel Services is at 95% spent. There are 12 months of group insurance and PERS retirement payments on the books. There will be accrual adjustments to post after June 30 as this module doesn't automatically make the accruals but there is plenty of room for the adjustments.

In **Materials & Services**, starting with the book budget is at 74% spent. A check was written for Ingram of \$3,584.14 for monthly book order, plus there were purchases on the visa including books \$352.40, electronic subscription for Tech-Talk \$397.00 and DVD purchases of \$1,102.51. The Janitorial contract of \$2,200 was paid on June 1. Computer Maintenance includes a GoDaddy hosting subscription of \$407.76 that was also on VISA. Bookmobile maintenance will be re-titled Vehicle maintenance, and includes from visa \$535.68 for tires for one of the library vehicles. A check was written to the Baker County Clerk for \$6,221.38 for the District's portion of the May special election for three of the board members. The Board will note that the Marketing & Publication line is overspent and will be adjusted with the Supplemental Budget. Stokes has been focusing on marketing and getting out positive information about the library. Youth Programs includes VISA charges of \$686.98 for Summer Reading Program (SRP) supplies. Missy is doing a district-wide program, purchasing for all of the branches and then taking them out to the branch staff. In Utilities, the Sumpter



Baker County Library District
Library Board
Regular Meeting Minutes

June 14, 2021

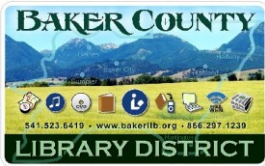
Heating Fuel line is overspent due to catching up the last of the prior year utilities of \$984; I estimate another \$500 will be due for January through June utilities (the library 50% share). An email requesting an invoice will go out tomorrow.

And finally, in Debt Service, a check to the City of Baker City was written on May 27 for \$1,000 and then mailed when the invoice was received. This was the second of the semi-annual payments made each fiscal year. A Current Cash Report follows the General fund financial report for you to review.

The **Other Funds** financial report shows income from Amazon book sales of \$147.48 for May. The two recent months' revenues were \$454 in April and \$517 in March; a total year-to-date revenue of \$3,011. This fund wrote a check to Visa for \$69.42 for book shipping costs and it transferred \$6,000 from the book sale proceeds to the General Fund. A check was written to American Digital Memories on May 27 for \$4,057.75 for the digitization project. A Current Cash Report follows the financial report and a detailed report of the memorial funds by designation.

The **Sage Funds** financial report shows reimbursements of \$1,168.20 from member libraries that use the CatExpress subscription. In Materials & Services, Sage paid the annual agency fee to the General Fund of \$1,857 on May 27. A check was written to Orbis Cascade for \$2,250 on May 27 for courier services added for a new library, Ontario Community College library. And 5 checks were written for monthly invoices due to small couriers totaling \$1,726.95. A check was written to Marchive \$1,579.50 for technical services. I asked Beth about the Marchive services as there are also payments to this vendor on her visa. She responded that Sage uses two services, this one is an "annual charge for keeping our authority records up to date". The other service is for record changes and additions that are done each month. A Current Cash Report follows the financial report.

I have been going through the budget line details looking for things that need attention. I will be sending out emails to the branch staff for yearend information and reporting reminders. Payroll for Sage will be paid on June 30 to simplify the interfund activity between



Baker County Library District
Library Board
Regular Meeting Minutes

June 14, 2021

	<p>Sage and General Fund. General Fund payroll will be paid on July 1 as usual.</p> <p>There were no questions.</p>
Next Meeting	<p>Rohner said that the next regular board meeting will be July 12, 2021. Two board members said they will be gone; Betty and Beth. After some discussion, Stokes recommended that we cancel the July meeting. He can push housekeeping to the August 9 meeting.</p> <p>Everyone agreed that the meeting would be cancelled.</p>
Adjourn	<p>The meeting was adjourned at 7:08pm.</p> <p>Respectfully submitted,</p> <p>Perry Stokes Secretary to the Board PS/ch</p>



1995 Third Street
Baker City, Oregon 97814

Stefanie Kirby
Baker County Clerk
Phone: (541) 523-8207
Fax: (541) 523-8240
skirby@bakercounty.org

June 25, 2021

RE: May 18, 2021, Special District Election

Dear Baker County Special District,

We received the signed abstract acceptance form from the May 18, 2021 Special District Election as it pertains to your District.

Enclosed you will find a Certificate of Election and Oath for each of the elected board members as well as one for any write-in candidates that have accepted a write-in position. As the write-in candidates have a little different timeline to follow, we will send you forms that may come in to us after this packet is sent out to you. It would be my recommendation that the District retain the original Certificate of Election and Oath signed by the newly elected board member once they are administered the Oath and you can provide them with a copy if they would like to have one. You do not need to return any of these papers to the County Clerk's Office.

Again, these board members do not take office and/or take the Oath until July 1st or later, likely depending on the Board of Directors meeting schedule.

If you have any questions, please feel free to contact my office.

Thank you,

A handwritten signature in blue ink that reads "Stefanie L. Kirby".

Stefanie L. Kirby
Baker County Clerk

Enclosures



Certificate of Election

I, Stefanie Kirby, County Clerk and ex-officio Clerk of the County Court of Baker County, do hereby certify that at a Special Election held in Baker County on the 18th day of May, 2021,

Beth Bigelow

Was duly elected to the office of
Baker County Library District, Position 1
With a term to begin on or after July 1, 2021

Witness my hand and seal of the County Court
This 7th day of June, 2021.



A handwritten signature in blue ink that reads "Stefanie Kirby".

Stefanie Kirby,
Baker County Clerk

Oath of Office

I, Beth Bigelow, having been duly elected to the office of Baker County Library District, Position 1, do solemnly swear that I will support the Constitution of the United States of America, the Constitution of the State of Oregon, and the laws thereof, and I will faithfully and honorably perform the duties of Director, to the best of my ability.

Signature

Date

State of Oregon }
 } s.s.
County of Baker }

Signed and Sworn to before me, this _____ day of _____, 2021.

Notary Public or Board Clerk



Certificate of Election

I, Stefanie Kirby, County Clerk and ex-officio Clerk of the County Court of Baker County, do hereby certify that at a Special Election held in Baker County on the 18th day of May, 2021,

Betty Palmer

Was duly elected to the office of
Baker County Library District, Position 2
With a term to begin on or after July 1, 2021

Witness my hand and seal of the County Court
This 7th day of June, 2021.



A handwritten signature in blue ink that reads "Stefanie Kirby".

Stefanie Kirby,
Baker County Clerk

Oath of Office

I, Betty Palmer, having been duly elected to the office of Baker County Library District, Position 2, do solemnly swear that I will support the Constitution of the United States of America, the Constitution of the State of Oregon, and the laws thereof, and I will faithfully and honorably perform the duties of Director, to the best of my ability.

Signature

Date

State of Oregon }
 } s.s.
County of Baker }

Signed and Sworn to before me, this _____ day of _____, 2021.

Notary Public or Board Clerk



Certificate of Election

I, Stefanie Kirby, County Clerk and ex-officio Clerk of the County Court of Baker County, do hereby certify that at a Special Election held in Baker County on the 18th day of May, 2021,

Kyra K. Rohner

Was duly elected to the office of
Baker County Library District, Position 3
With a term to begin on or after July 1, 2021



Witness my hand and seal of the County Court
This 7th day of June, 2021.


Stefanie Kirby,
Baker County Clerk

Oath of Office

I, Kyra K. Rohner, having been duly elected to the office of Baker County Library District, Position 3, do solemnly swear that I will support the Constitution of the United States of America, the Constitution of the State of Oregon, and the laws thereof, and I will faithfully and honorably perform the duties of Director, to the best of my ability.

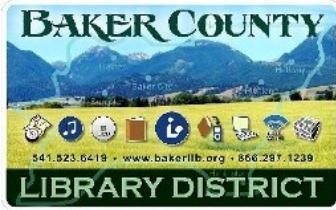
Signature

Date

State of Oregon }
 }s.s.
County of Baker }

Signed and Sworn to before me, this _____ day of _____, 2021.

Notary Public or Board Clerk



**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

**Resolution No. 2021-22.01
Establishing a regular meeting
day, time, and location for the year**

Aug 9 2021

RESOLVED, that the Board of Directors of the Baker County Library District shall meet **monthly on the second Monday of the month at 6.00 pm** in the Riverside Community Meeting Room of the Baker County Public Library located at 2400 Resort Street in Baker City during the 2021-2022 fiscal year, with the following exception(s) :

Nov 15 2021

ADOPTED by the Board of Directors of Baker County Library District this 9th day of August, 2021 by the following vote:

AYES: _____ NAYS: _____ ABSTAINED: _____

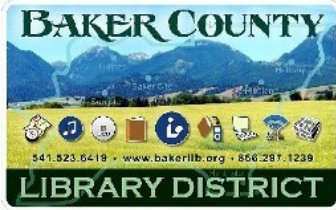
FOR THE BOARD: _____

Signature

Presiding Officer, BCLD Board

ATTEST: _____

Signature: Perry Stokes
District Secretary



**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

**Resolution No. 2021-22.02
Appointing Insurance Agent of Record**

Aug 9 2021

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 Clarke & Clarke Insurance of Baker City, Oregon, as the District's Insurance Agent of Record.

ADOPTED by the Board of Directors of Baker County Library District this 9th day of August, 2021 by the following vote:

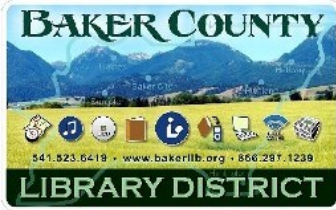
AYES: _____ NAYS: _____ ABSTAINED: _____

FOR THE BOARD: _____

Signature
Presiding Officer, BCLD Board

ATTEST: _____

Signature: Perry Stokes
District Secretary



**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

Resolution No. 2021-22.03

**Authorizing vendors for online and
automatic payment of bills in 2021-22**

Aug 9 2021

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;

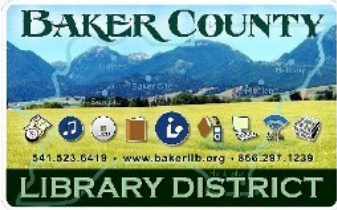
Now, therefore be it RESOLVED, that the Baker County Library District Board of Directors authorizes the following vendors for online payments and deposits in fiscal year 2021-22:

Online payments automatically deducted:

- AFLAC (group supplement insurance)
- BendTel Inc (telephone, Baker)
- Cascade Natural Gas (heating, Baker)
- Cascade Reliance (telephone & Internet, Haines)
- CenturyLink Qwest (telephone & Internet, Sumpter)
- CenturyLink CenturyTel (telephone, Internet, Huntington)
- City of Baker City (water)
- City of Haines (water)
- City of Halfway (water)
- City of Huntington (water)
- Deluxe Inc (deposit books, check order-OF, Sage)
- Idaho Power (electricity, Halfway, Huntington)
- Intuit QuickBooks (electronic payroll)
- Intuit QuickBooks (check order- General fund)
- 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)
- Oregon Trail Electric (electricity, Baker, Haines)
- US Treasury (IRS, federal payroll taxes)
- Verizon (management cell phones, bookmobile hot spot)

Online deposits automatically applied:

- PayPal (visa transactions)
- Oregon State Library (grant funds)



**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

Resolution No. 2021-22.03

**Authorizing vendors for online and
automatic payment of bills in 2021-22**

Aug 9 2021

ADOPTED by the Board of Directors of Baker County Library District this 9th day of August, 2021 by the following vote:

AYES: _____ NAYS: _____ ABSTAINED: _____

FOR THE BOARD:

Signature

Presiding Officer, BCLD Board

ATTEST:

Signature: Perry Stokes

District Secretary



GASLIN ACCOUNTING, PC
CERTIFIED PUBLIC ACCOUNTANTS

2550 BROADWAY STREET
BAKER CITY, OR 97814
(541)523-6471

July 16, 2021

Board of Directors
Baker County Library District

Dear Board Members:

This letter is provided in connection with our engagement to audit the financial statements of Baker County Library District as of and for the year ended June 30, 2021. Professional standards require that we communicate with you certain items including our responsibilities with regard to the financial statement and the planned scope and timing of our audit.

Our Responsibilities

As stated in our engagement letter dated July 16, 2021, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America for the purpose of forming and expressing an opinion(s) about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit does not relieve you or management of your respective responsibilities.

Our responsibility as it relates to required supplementary information is to evaluate its presentation for the purpose of forming and expressing an opinion as to whether the information is fairly stated in all material respects in relation to the financial statements as a whole.

Planned Scope of the Audit

Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit is designed to provide reasonable, but not absolute, assurance about whether the financial statements as a whole are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements may exist and not be detected by us.

Our audit will include obtaining an understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements and as a basis for designing the nature, timing, and extent of further audit procedures. However, we will communicate to you at the conclusion of our audit, significant matters that are relevant to your responsibilities in overseeing the financial reporting process, including any material weaknesses, significant deficiencies, and violation of laws or regulations that come to our attention.

The timing of our audit will be scheduled for performance and completion as follows:

	<i>Begin</i>	<i>Complete</i>
Document internal control and preliminary tests	July 26-27	July 26-27
Observe physical inventories (if necessary)	NA	NA
Mail confirmations	July 28	July 28
Perform year-end audit procedures	September 20-24	September 20-24
Issue audit report	End of October	End of October

This information is intended solely for the information and use of management and board of directors and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

Robert Gaslin, CPA
Baker City, OR

July 16, 2021



GASLIN ACCOUNTING, PC
CERTIFIED PUBLIC ACCOUNTANTS

2550 BROADWAY STREET
BAKER CITY, OR 97814
(541)523-6471

July 16, 2021

To: Management and the Board of Directors
Baker County Library District
2400 Resort Street
Baker City, OR 97814

Dear Perry Stokes and the Board of Directors:

The following represents our understanding of the services we will provide to Baker County Library District.

You have requested that we audit the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2021, and for the year then ended and the related notes, which collectively comprise the District's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that Management Discussion and Analysis, the major governmental fund budgetary comparison schedules, certain pension schedules and the Auditor's comments required by Oregon Minimum Standards be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

Management Discussion and Analysis
Major Governmental Fund Budgetary Comparison Schedules
Pension Schedules
Auditor's Comments Required by Oregon Minimum Standards

Supplementary information other than RSI will accompany the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

Non-Major Fund Budgetary Comparison Schedules
Schedule of Property Tax Transactions

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS Oregon state audit requirements.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and

j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.¹

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

With respect to any nonattest services we perform,

At the end of the year, we agree to perform the following:

- Propose adjusting or correcting journal entries to be reviewed and approved by District management
- Prepare the depreciation calculation to be reviewed and approved by District management
- Prepare the full accrual/government-wide statements to be reviewed and approved by District management
- Answer inquiries on specific accounting standards

We will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities.

Baker County Library District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows:

We will perform the services in accordance with applicable professional standards.

This engagement is limited to the bookkeeping services and limited financial statement preparation previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Reporting

We will issue a written report upon completion of our audit of District's basic financial statements. Our report will be addressed to the governing body of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

We also will issue a written report on the District's compliance with Oregon Budget Law and Minimum Standards upon completion of our audit.

Other

We understand that your employees will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The timing of our audit will be scheduled for performance and completion as follows:

	<i>Begin</i>	<i>Complete</i>
Document internal control and preliminary tests	July 26 – 27	July 26-27
Observe physical inventories (if necessary)	NA	NA
Mail confirmations	July 28	July 28
Perform year-end audit procedures	September 20 – 24	September 20-24
Issue audit report	End of October	End of October

Robert Gaslin is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Gaslin Accounting CPA's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. We estimate that our fee for the audit will be \$7,900. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use District personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to the Board of Directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Gaslin Accounting CPAs and constitutes confidential information. However, we may be requested to make certain audit documentation available to Oregon Secretary of State pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of our personnel.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Gaslin Accounting CPAs PC
2550 Broadway Street
Baker City, OR 97814

RESPONSE:

This letter correctly sets forth our understanding.

Baker County Library District

Acknowledged and agreed on behalf of Baker County Library District by:

Title: _____

Date: _____

Title: _____

Date: _____

General Fund
Baker County Library District
Profit & Loss Budget Overview
 July 2021 through June 2022

3:16 PM
 08/09/21
 Accrual Basis

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Income				
4000 · Current Year Tax Levy				
4001 · Current Tax Levy	0.00	908,935.00	-908,935.00	0.0%
4006 · Local Option Levy	0.00	370,000.00	-370,000.00	0.0%
Total 4000 · Current Year Tax Levy	0.00	1,278,935.00	-1,278,935.00	0.0%
4005 · Prior Year Taxes				
4011 · Levy 1st year prior	2,839.69			
4012 · Levy 2nd year prior	733.26			
4013 · Levy 3rd year prior	609.02			
4014 · Levy 4th year prior	790.21			
4017 · Levy 7+ prior years	14.04			
4005 · Prior Year Taxes - Other	0.00	45,000.00	-45,000.00	0.0%
Total 4005 · Prior Year Taxes	4,986.22 <i>OK</i>	45,000.00	-40,013.78	11.1%
4020 · Other Taxes/Bond Priors-LandSale	0.00	500.00	-500.00	0.0%
4060 · State Ready-2-Read Grant	0.00	8,000.00	-8,000.00	0.0%
4066 · Grant Revenue	0.00	5,500.00	-5,500.00	0.0%
4100 · Fines and Fees				
4101 · Fines	651.95			
4102 · Copies	157.05			
4103 · Fax	65.00			
4104 · Lost/damaged item reimb	62.36			
4105 · Library card replacement	17.00			
4110 · Misc and weekly over/short	12.40			
4100 · Fines and Fees - Other	0.00	15,000.00	-15,000.00	0.0%
Total 4100 · Fines and Fees	965.76	15,000.00	-14,034.24	6.4%
4200 · Interest Income	0.00	15,000.00	-15,000.00	0.0%
4300 · Other Revenues				
4302 · Donations	12.62	2,500.00	-2,487.38	0.5%
4307 · E-Rate Refunds	0.00	7,000.00	-7,000.00	0.0%
4308 · Rebate Refunds	12,288.64			
4309 · Friends Bookshop Sales	0.00			
4310 · Paypal-Summer BookSale Proceeds	0.00			
4315 · Amazon book sales	20.00			
4318 · Insurance Proceeds	0.00	0.00	0.00	0.0%
Total 4300 · Other Revenues	12,321.26	9,500.00	2,821.26	129.7%
4330 · Sage Fiscal Agency Fee	0.00	2,000.00	-2,000.00	0.0%
4500 · Transfer Income	0.00	4,000.00	-4,000.00	0.0%
4800 · Other Financing Sources	0.00	0.00	0.00	0.0%
4999 · Beginning Cash				
4999.1 · Checking cash on hand	19,043.74			

*Tax Turnovers
 Recd. 8/3/21*

*Rebates for HVAC Controls
 Upgrade Project*

*Energy Trust of OR
 \$9,479.00
 OTEC
 \$4,809.64*

Ch 8/09/2021

Baker County Library District Profit & Loss Budget Overview July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
4999.2 · LGIP cash on hand	524,969.89			
4999 · Beginning Cash - Other	0.00	525,000.00	-525,000.00	0.0%
Total 4999 · Beginning Cash	544,013.63	525,000.00	19,013.63	103.6%
<i>Total Actual Cash 90 @ July 1</i>	<i>544,013.63</i>		<i>CASH over Budget</i>	
Total income	562,286.87	1,908,435.00	-1,346,148.13	29.5%
Expense				
5000 · Personal Services				
5001 · District salaries				
5100 · Baker Branch				
5102 · Admin, Library Director	14,261.54	86,417.00	-72,155.46	16.5%
5105 · Admin, Business Manager	5,381.57	32,732.00	-27,350.43	16.4%
5129 · Lib Assoc II, Periodicals Mgr	6,706.67	41,036.00	-34,329.33	16.3%
5131 · Librarian II Community Svcs	6,860.87	42,753.00	-35,892.13	16.0%
5132 · Lib Tech, Book Processing	5,471.32	26,997.00	-21,525.68	20.3%
5133 · Lib Tech, Media Processing	5,283.78	32,244.00	-26,960.22	16.4%
5134 · Librarian II Catalog Specialist	7,583.25	47,504.00	-39,920.75	16.0%
5135 · Librarian II, Circ/Office Mgr	6,238.29	39,067.00	-32,828.71	16.0%
5136 · Library Asst I, Desk Clerks	3,557.65	26,033.00	-22,475.35	13.7%
5137 · Library Tech II, Youth Services	5,793.56	35,433.00	-29,639.44	16.4%
5138 · Library Asst, Pages, Shelving	4,529.07	27,753.00	-23,223.93	16.3%
5142 · Library Asst I, Sunday/Desk	0.00	0.00	0.00	0.0%
5150 · Lib Asst III Bookmobile	1,361.70	15,671.00	-14,309.30	8.7%
5152 · Admin, IT Systems Manager	3,053.98	19,092.00	-16,038.02	16.0%
5174 · Lib Tech, Facilities Maintenance	5,516.89	33,746.00	-28,229.11	16.3%
5194 · Vacation Subs & Special Projects	3,132.52	12,858.00	-9,725.48	24.4%
5195 · Staff Training	0.00	3,216.00	-3,216.00	0.0%
Total 5100 · Baker Branch	84,732.66	522,552.00	-437,819.34	16.2%
5200 · Branches, Lib Asst III				
5202 · Haines	1,839.02	16,301.00	-14,461.98	11.3%
5203 · Halfway	2,493.65	15,260.00	-12,766.35	16.3%
5204 · Richland	2,600.05	15,260.00	-12,659.95	17.0%
5205 · Huntington	2,467.59	15,260.00	-12,792.41	16.2%
5206 · Sumpter	2,511.05	15,260.00	-12,748.95	16.5%
5209 · Branch Training	61.15	1,500.00	-1,438.85	4.1%
Total 5200 · Branches, Lib Asst III	11,972.51	78,841.00	-66,868.49	15.2%
Total 5001 · District salaries	96,705.17	601,393.00	-504,687.83	16.1%
5400 · Payroll Taxes & Benefits				
5401 · Group Insurance				

2 paychecks 7/10 + 7/11

Baker County Library District Profit & Loss Budget Overview July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
5401.1 - Health Insurance	21,463.70	129,476.00	-108,012.30	16.6%
5401.3 - Group Insurance Liability	0.00	5,000.00	-5,000.00	0.0%
Total 5401 - Group Insurance	21,463.70	134,476.00	-113,012.30	16.0%
5403 - Life Insurance	258.40	1,008.00	-749.60	25.6%
5404 - PERS Retirement	8,593.36	113,574.00	-104,980.64	7.6%
5405 - Federal Employer Taxes	7,174.13	46,006.00	-38,831.87	15.6%
5406 - State Employer Taxes	257.79	3,608.00	-3,350.21	7.1%
5407 - Workmans Comp Ins	52.73	1,804.00	-1,751.27	2.9%
Total 5400 - Payroll Taxes & Benefits	37,800.11	300,476.00	-262,675.89	12.6%
Total 5000 - Personal Services	134,505.28	901,869.00	-767,363.72	14.9%
6000 - Materials and Services				
6100 - Books & Periodicals				
6110 - Adult Books	422.12	30,000.00	-29,577.88	1.4%
6120 - Children/Juv Books	545.00	12,000.00	-11,455.00	4.5%
6121 - Teen/YA (young adult) Books	404.90	6,000.00	-5,595.10	6.7%
6130 - Reference Books	225.00	6,000.00	-5,775.00	3.8%
6134 - Electronic Subscriptions	9,057.38	30,000.00	-20,942.62	30.2%
6140 - Periodicals	-329.33 ^① ok	13,000.00	-13,329.33	-2.5%
6150 - Audio	324.96	4,000.00	-3,675.04	8.1%
6160 - Video/DVD	52.88	14,000.00	-13,947.12	0.4%
6171 - Music	0.00	1,000.00	-1,000.00	0.0%
6172 - Elder Care Kits - book expense	0.00	1,500.00	-1,500.00	0.0%
6176 - Ready-2-Learn Program	0.00	0.00	0.00	0.0%
6177 - LSTA Grant Youth Books	0.00	2,500.00	-2,500.00	0.0%
6100 - Books & Periodicals - Other	0.00			
Total 6100 - Books & Periodicals	10,702.91	120,000.00	-109,297.09	8.9%
6200 - Library Consortium				
6201 - SAGE Network	0.00	16,000.00	-16,000.00	0.0%
6204 - OCLC/ILL Referral	1,072.10 ^② ok	250.00	822.10	428.8%
Total 6200 - Library Consortium	1,072.10	16,250.00	-15,177.90	6.6%
6300 - Facilities & IT Maintenance				
6310 - Building & Grounds Maintenance				
6310.2 - Soffit & Gutter Repair Expense	0.00	0.00	0.00	0.0%
6310.4 - Shelving Transport	0.00	0.00	0.00	0.0%
6310.5 - Pandemic Expenses	0.00	0.00	0.00	0.0%
6311 - Branch building expenses	91.35			
6310 - Building & Grounds Maintenance - Other	369.21	57,500.00	-57,130.79	0.6%
Total 6310 - Building & Grounds Maintenance	460.56	57,500.00	-57,039.44	0.8%

Ingram
book purchases
\$ 1,441.74

① Revistas
refund; Oregonian
Daily no longer
avail. by mail.

② World Share ILL
Annual subscription
This year elected
to pay the year
in advance, offered
a small discount

Last year
\$ 336.60 Subsc +
\$ 87.59/mo = Total
of \$ 1,776.02/yr

Baker County Library District
Profit & Loss Budget Overview
 July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
6320 · Janitorial Supplies				
6320.5 · Pandemic Expense	0.00	0.00	0.00	0.0%
6321 · Janitorial Contract	<i>July Service</i> 2,200.00 <i>ck</i>	26,400.00	-24,200.00	8.3%
6322 · Janitorial Supplies	53.63	3,000.00	-2,946.37	1.8%
Total 6320 · Janitorial Supplies	2,253.63	29,400.00	-27,146.37	7.7%
6340 · Equipment Lease	189.20	2,500.00	-2,310.80	7.6%
6345 · Computer Maintenance				
6345.1 · Computer - Maintenance	0.00	20,500.00	-20,500.00	0.0%
6345.2 · Software subscriptions	0.00	10,000.00	-10,000.00	0.0%
6345.3 · Comp Tech - Branch Travel	0.00	1,000.00	-1,000.00	0.0%
6345.4 · Computer - Hardware	0.00	6,000.00	-6,000.00	0.0%
6345.5 · Pandemic Supplies	0.00	0.00	0.00	0.0%
6345.71 · Programs -Robotics Club	0.00	1,000.00	-1,000.00	0.0%
Total 6345 · Computer Maintenance	0.00	38,500.00	-38,500.00	0.0%
Total 6300 · Facilities & IT Maintenance	2,903.39	127,900.00	-124,996.61	2.3%
6400 · Bookmobile & Vehicle Operations				
6410 · Bookmobile & Vehicle Fuel	285.70	3,000.00	-2,714.30	9.5%
6420 · Bkmb1 & Vehicle Maintenance	97.51	7,000.00	-6,902.49	1.4%
Total 6400 · Bookmobile & Vehicle Operations	383.21	10,000.00	-9,616.79	3.8%
6600 · Corporate Costs				
6610 · Insurance				
6612 · Boiler	0.00	1,500.00	-1,500.00	0.0%
6613 · SDIS Liability	0.00	18,500.00	-18,500.00	0.0%
6614 · Flood Insurance	0.00	2,000.00	-2,000.00	0.0%
6610 · Insurance - Other	0.00	0.00	0.00	0.0%
Total 6610 · Insurance	0.00	22,000.00	-22,000.00	0.0%
6620 · Travel & Training	0.00	4,000.00	-4,000.00	0.0%
6630 · Election	0.00	0.00	0.00	0.0%
6640 · Auditor	0.00	8,000.00	-8,000.00	0.0%
6641 · Bookkeeping Supplies & Services	0.00	2,000.00	-2,000.00	0.0%
6660 · Association Dues	0.00	3,600.00	-3,600.00	0.0%
6680 · Marketing/ Publication	160.00	10,000.00	-9,840.00	1.6%
6690 · Financial Mgmt Fees				
6690.1 · Checking Account Fees	0.00			
6690.3 · PayPal Transaction Fees	8.83			
6690.4 · Quick Books Direct Deposit Fees	53.25			
6690 · Financial Mgmt Fees - Other	0.00	1,380.00	-1,380.00	0.0%
Total 6690 · Financial Mgmt Fees	62.08	1,380.00	-1,317.92	4.5%

Baker County Library District
Profit & Loss Budget Overview
 July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
6691 · Legal Administration	0.00	100.00	-100.00	0.0%
6692 · Professional services	50.00	1,200.00	-1,150.00	4.2%
6696 · Public Programs	744.00	3,300.00	-2,556.00	22.5%
Total 6600 · Corporate Costs	1,016.08	55,580.00	-54,563.92	1.8%
6700 · Other Operating Expenses				
6720 · Branch Mileage	422.05	4,500.00	-4,077.95	9.4%
6730 · Library Services Supplies				
6730.5 · Pandemic Supplies	0.00	0.00	0.00	0.0%
6730 · Library Services Supplies - Other	1,268.10	20,500.00	-19,231.90	6.2%
Total 6730 · Library Services Supplies	1,268.10	20,500.00	-19,231.90	6.2%
6731 · Youth Programs				
6731.2 · Summer Reading (SRP)	30.97	0.00	30.97	100.0%
6731.25 · Halfway Summer Reading program	0.00	0.00	0.00	0.0%
6731.5 · Teen Activities	79.92			
6731.51 · Teen Services OLA Grant	82.99			
6731 · Youth Programs - Other	0.00	14,000.00	-14,000.00	0.0%
Total 6731 · Youth Programs	193.88	14,000.00	-13,806.12	1.4%
6740 · Postage & Freight	0.00	1,000.00	-1,000.00	0.0%
6750 · Utilities				
6751 · Garbage				
6751.1 · Baker-Baker Sanitary	162.50	1,900.00	-1,737.50	8.6%
6751.2 · Haines-Baker Sanitary	30.00	250.00	-220.00	12.0%
6751.3 · Halfway-LaRue Sanitary	16.00	100.00	-84.00	16.0%
6751.5 · Huntington-Baker Sanitary	34.50	250.00	-215.50	13.8%
6751 · Garbage - Other	0.00	0.00	0.00	0.0%
Total 6751 · Garbage	243.00	2,500.00	-2,257.00	9.7%
6752 · Heating Fuel				
6752.1 · Baker-Cascade Natural Gas	20.49	5,800.00	-5,779.51	0.4%
6752.2 · Haines-Ed Staub	0.00	2,700.00	-2,700.00	0.0%
6752.3 · Halfway-Ed Staub	0.00	1,500.00	-1,500.00	0.0%
6752.6 · Sumpter-City of Sumpter(Shared)	0.00	1,400.00	-1,400.00	0.0%
Total 6752 · Heating Fuel	20.49	11,400.00	-11,379.51	0.2%
6753 · Water/Sewer				
6753.1 · Baker-City of Baker City	13.80	2,000.00	-1,986.20	0.7%
6753.2 · Haines-City of Haines	88.00	1,000.00	-912.00	8.8%
6753.3 · Halfway-City of Halfway	82.00	1,000.00	-918.00	8.2%
6753.4 · Richland (NEOHA agreement)	0.00	500.00	-500.00	0.0%
6753.5 · Huntington-City of Huntingtn	85.00	1,100.00	-1,015.00	7.7%

Baker County Library District
Profit & Loss Budget Overview
 July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Total 6753 · Water/Sewer	268.80	5,600.00	-5,331.20	4.8%
6754 · Electric				
6754.1 · Baker - OTEC	607.39	20,000.00	-19,392.61	3.0%
6754.2 · Haines - OTEC	138.44	1,500.00	-1,361.56	9.2%
6754.3 · Halfway-Idaho Power	43.71	1,200.00	-1,156.29	3.6%
6754.4 · Richland (NEOHA agreement)	26.21	1,200.00	-1,173.79	2.2%
6754.5 · Huntington-Idaho Power	5.47	1,500.00	-1,494.53	0.4%
6754.6 · Sumpter-City of Sumpter(Shared)	0.00	600.00	-600.00	0.0%
Total 6754 · Electric	821.22	26,000.00	-25,178.78	3.2%
Total 6750 · Utilities	1,353.51	45,500.00	-44,146.49	3.0%
6756 · Telecommunications				
6756.0 · Telephone				
6756.1 · Baker - BendTel	173.14	2,100.00	-1,926.86	8.2%
6756.2 · Haines - Cascade/Reliance	130.69	850.00	-719.31	15.4%
6756.3 · Halfway - Pine Telephone	72.61	500.00	-427.39	14.5%
6756.4 · Richland - Eagle Telephone	37.31	550.00	-512.69	6.8%
6756.5 · Huntington - CenturyTel	77.78	1,000.00	-922.22	7.8%
6756.6 · Sumpter - CenturyLink/Qwest	37.98	600.00	-562.02	6.3%
6756.8 · Cellular Service-Verizon	101.48	1,400.00	-1,298.52	7.2%
Total 6756.0 · Telephone	630.99	7,000.00	-6,369.01	9.0%
6757.0 · Internet				
6757.1 · Baker - Link Oregon	0.00	2,000.00	-2,000.00	0.0%
6757.2 · Haines - Cascade/Reliance	143.90	900.00	-756.10	16.0%
6757.3 · Halfway - Pine Tel	153.80	950.00	-796.20	16.2%
6757.4 · Richland - Pine Tel	50.00	350.00	-300.00	14.3%
6757.5 · Huntington -CenturyTel	448.97	5,350.00	-4,901.03	8.4%
6757.6 · Sumpter - CenturyLink/Qwest	100.95	1,300.00	-1,199.05	7.8%
6757.8 · Bookmobile - Verizon hot spot	40.01	300.00	-259.99	13.3%
Total 6757.0 · Internet	937.63	11,150.00	-10,212.37	8.4%
6756 · Telecommunications - Other	0.00	0.00	0.00	0.0%
Total 6756 · Telecommunications	1,568.62	18,150.00	-16,581.38	8.6%
Total 6700 · Other Operating Expenses	4,806.16	103,650.00	-98,843.84	4.6%
Total 6000 · Materials and Services	20,883.85	433,380.00	-412,496.15	4.8%
7000 · Capital Outlay	0.00	25,000.00	-25,000.00	0.0%
7500 · Debt Service	0.00	2,000.00	-2,000.00	0.0%
8000 · Transfers & Contingency				
8005 · Transfers				

3:16 PM

08/09/21

Accrual Basis

Baker County Library District
Profit & Loss Budget Overview
July 2021 through June 2022

	<u>Jul '21 - Jun 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8005.1 · Transfer-Technology Fund	0.00	1,000.00	-1,000.00	0.0%
8005.2 · Transfer-Severence Liab Fund	0.00	10,000.00	-10,000.00	0.0%
8005.3 · Transfer-Election Fund	0.00	1,500.00	-1,500.00	0.0%
8005.4 · Transfer-Capital Inv Fund	0.00	20,000.00	-20,000.00	0.0%
Total 8005 · Transfers	<u>0.00</u>	<u>32,500.00</u>	<u>-32,500.00</u>	<u>0.0%</u>
Total 8000 · Transfers & Contingency	<u>0.00</u>	<u>32,500.00</u>	<u>-32,500.00</u>	<u>0.0%</u>
Total Expense	<u>155,389.13</u>	<u>1,394,749.00</u>	<u>-1,239,359.87</u>	<u>11.1%</u>
Net Income	<u>406,897.74</u>	<u>513,686.00</u>	<u>-106,788.26</u>	<u>79.2%</u>

2:48 PM

08/09/21

Accrual Basis

Baker Co Library - Other Funds Profit & Loss Budget Overview July through August 2021

	Jul - Aug 21	Budget	\$ Over Budget	% of Budget
Income				
4400.0 · OTHER USES Funds				
4415.0 · LITERACY Department				
4415.1 · Beginning Cash Literacy	1,033.79	1,500.00	-466.21	68.9%
4415.9 · Interest Income Literacy	0.00	50.00	-50.00	0.0%
Total 4415.0 · LITERACY Department	1,033.79	1,550.00	-516.21	66.7%
4420.0 · MEMORIAL Department				
4420.1 · Beginning Cash Memorial	77,704.11	63,500.00	14,204.11	122.4%
4420.2 · Contributions	0.00	2,000.00	-2,000.00	0.0%
4420.5 · Grant Income	0.00	10,000.00	-10,000.00	0.0%
4420.7 · Other Revenue	0.00	4,000.00	-4,000.00	0.0%
4429.8 · Transfers from General Fund	0.00	1,500.00	-1,500.00	0.0%
4429.9 · Interest Income Memorial	0.00	2,400.00	-2,400.00	0.0%
Total 4420.0 · MEMORIAL Department	77,704.11	83,400.00	-5,695.89	93.2%
4430.0 · SEVERANCE Liability Dept				
4430.1 · Beginning cash Severance Liab	81,741.48	85,000.00	-3,258.52	96.2%
4430.8 · Transfer from General Fund	0.00	10,000.00	-10,000.00	0.0%
4430.9 · Interest Income Severance Liab	0.00	1,000.00	-1,000.00	0.0%
Total 4430.0 · SEVERANCE Liability Dept	81,741.48	96,000.00	-14,258.52	85.1%
4524.0 · TECHNOLOGY Department				
4524.1 · Beginning cash Technology	4,338.19	5,000.00	-661.81	86.8%
4524.8 · Transfer from General Fund	0.00	1,000.00	-1,000.00	0.0%
4524.9 · Interest income Technology	0.00	50.00	-50.00	0.0%
Total 4524.0 · TECHNOLOGY Department	4,338.19	6,050.00	-1,711.81	71.7%
Total 4400.0 · OTHER USES Funds	164,817.57⁺	187,000.00	-22,182.43	88.1%
4600 · CAPITAL INVESTMENT Fund				
4600.1 · Beginning Cash Capital Invest	158,594.03 ⁺	165,000.00	-6,405.97	96.1%
4600.8 · Transfer from General Fund	0.00	20,000.00	-20,000.00	0.0%
4600.9 · Interest Income Capital Invest	0.00	1,500.00	-1,500.00	0.0%
Total 4600 · CAPITAL INVESTMENT Fund	158,594.03	186,500.00	-27,905.97	85.0%
Total Income	323,411.60⁺	373,500.00	-50,088.40	86.6%
Expense				
6000 · Other Uses Fund				
6200 · Literacy Department	0.00	1,500.00	-1,500.00	0.0%
6300 · Memorial Department				

Beg. Cash/OF

Beginning Cash

Agreed to books

Ch 8/09/2021

	<u>Jul - Aug 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6320 · Personnel - Wages & Related	0.00	1,650.00	-1,650.00	0.0%
6350 · General Memorial M&S	80.82	82,050.00	-81,969.18	0.1%
6399 · Transfer to General Fund	0.00	4,000.00	-4,000.00	0.0%
Total 6300 · Memorial Department	80.82	87,700.00	-87,619.18	0.1%
6400 · Technology Department	0.00	5,500.00	-5,500.00	0.0%
6430 · Severance Liability Dept	0.00	92,000.00	-92,000.00	0.0%
6900 · Misc. bank charges	0.00	300.00	-300.00	0.0%
Total 6000 · Other Uses Fund	80.82	187,000.00	-186,919.18	0.0%
6600 · CAPITAL INVESTMENT Expense				
6600.1 · Facilities Maint & Repair	0.00	186,500.00	-186,500.00	0.0%
Total 6600 · CAPITAL INVESTMENT Expense	0.00	186,500.00	-186,500.00	0.0%
Total Expense	80.82	373,500.00	-373,419.18	0.0%
Net Income	323,330.78	0.00	323,330.78	100.0%

*Pd 7/28/21
Gaylord Bros
archival supplies
(protective cover
for old letters)*

Baker Co Library - Sage Fund Profit & Loss Budget Overview July through August 2021

	Jul - Aug 21	Budget	\$ Over Budget	% of Budget
Income				
4000 · Membership Dues	0.00	228,000.00	-228,000.00	0.0% <i>OK</i>
4010 · Grant Revenue				
4011 · LSTA Grant #1 - Courier	0.00	58,000.00	-58,000.00	0.0%
4012 · LSTA Grant #1- Indirect Charges	0.00	3,000.00	-3,000.00	0.0%
Total 4010 · Grant Revenue	0.00	61,000.00	-61,000.00	0.0% <i>OK</i>
4300 · Other Revenues	0.00	3,500.00	-3,500.00	0.0%
4999 · Beginning Cash	171,783.33	165,000.00	6,783.33	104.1%
Total Income	171,783.33	457,500.00	-285,716.67	37.5%
Expense				
5000 · Sage Personal Services				
5100 · Sage Staff Salaries & Wages				
5101 · System Administrator- ER	6,357.12	75,250.00	-68,892.88	8.4%
5102 · Business Manager- CH	503.60	6,500.00	-5,996.40	7.7%
Total 5100 · Sage Staff Salaries & Wages	6,860.72	81,750.00	-74,889.28	8.4% <i>OK</i> <i>one paychk in FY</i>
5200 · Sage Payroll Taxes & Benefits				
5201 · Group Health Insurance	0.00	0.00	0.00	0.0%
5203 · Life Insurance	0.00	0.00	0.00	0.0%
5204 · PERS Retirement	1,640.39	20,000.00	-18,359.61	8.2%
5205 · Fed SS Employer Taxes	524.85	8,000.00	-7,475.15	6.6%
5206 · State Employer Taxes	14.35	650.00	-635.65	2.2%
5207 · Workmans Comp	1.99	36.00	-34.01	5.5%
66000 · Payroll Expenses	8.25	100.00	-91.75	8.3%
Total 5200 · Sage Payroll Taxes & Benefits	2,189.83	28,786.00	-26,596.17	7.6%
Total 5000 · Sage Personal Services	9,050.55	110,536.00	-101,485.45	8.2%
6000 · Materials & Services				
6100 · Accounting & Auditing	0.00	0.00	0.00	0.0%
6110 · Administrative Services (BCLD)	0.00	2,200.00	-2,200.00	0.0%
6130 · Courier Services & Supplies				
6131 · LSTA Courier Grant	52,151.00	58,000.00	-5,849.00	89.9%
6132 · Sage Courier Expense	1,811.23	37,000.00	-35,188.77	4.9%
6133 · Courier Supplies	0.00	1,000.00	-1,000.00	0.0%
Total 6130 · Courier Services & Supplies	53,962.23	96,000.00	-42,037.77	56.2%
6140 · Dues & Subscriptions	0.00	5,000.00	-5,000.00	0.0%
6160 · Legal Services	0.00	0.00	0.00	0.0%
6180 · Postage & Freight	0.00	60.00	-60.00	0.0%
6190 · Printing	0.00	25.00	-25.00	0.0%
6200 · Supplies, Office	0.00	500.00	-500.00	0.0%
6210 · Technical Services & Maint				

*① Check # 2200
Orbis Cascade
Annual Courier
paid up front*

*② 5 checks for
small couriers
paid monthly*

Ch 8/9/2021

Baker Co Library - Sage Fund Profit & Loss Budget Overview July through August 2021

	Jul - Aug 21	Budget	\$ Over Budget	% of Budget
6210.1 - System Specialist Contract	OK 5,358.00 ^④	66,881.00	-61,523.00	8.0%
6210.3 - Technical Services (Marchive)	264.12 ^③	4,000.00	-3,735.88	6.6%
Total 6210 - Technical Services & Maint	5,622.12	70,881.00	-65,258.88	7.9%
6220 - Technology	0.00	6,000.00	-6,000.00	0.0%
6240 - Telecommunications	0.00	400.00	-400.00	0.0%
6250 - Training & Prof Development	0.00	1,000.00	-1,000.00	0.0%
6260 - Travel	0.00	2,000.00	-2,000.00	0.0%
6263 - Member Credits Expense	0.00	0.00	0.00	0.0%
Total 6000 - Materials & Services	59,584.35	184,066.00	-124,481.65	32.4%
7000 - Capital Outlay	0.00	15,000.00	-15,000.00	0.0%
8000 - Contingency	0.00	12,898.00	-12,898.00	0.0%
Total Expense	68,634.90	322,500.00	-253,865.10	21.3%
Net Income	103,148.43	135,000.00	-31,851.57	76.4%

Marchive
 ③ Invoice for tech services Record maintenance
 ④ Contract payment paid electronic thru payroll module.

Ch 8/9/2021

General Fund

Baker County Library District

8/9/2021 1:11 PM

Register: 1000 · US Bank Checking
 From 07/14/2021 through 08/15/2021
 Sorted by: Date, Type, Number/Ref

Approved Bells List
 August 9, 2021
 through 8/15/21

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
07/14/2021			-split-	Paypal		25.25	6,670.65
07/14/2021	90184 ✓	Oregon Trail Electric...	2000 · Accounts Payable	Online paymen...	1,656.53 +		5,014.12
07/14/2021	90185	Idaho Power	2000 · Accounts Payable	Account 22063...	229.91 +		4,784.21
07/15/2021			4100 · Fines and Fees:...	Fines & Fees		28.00	4,812.21
07/15/2021			-split-	Fines & Fees		106.30	4,918.51
07/15/2021			-split-	paypal		16.35	4,934.86
07/15/2021	29533	Valentine, Donna M	1460 · A/R Employee ...	Draw	300.00		4,634.86
07/15/2021	29538	US Bank Visa (Corp...	6000 · Materials and S...	4485-5945-555...	8,200.35		-3,565.49
07/15/2021	29538B +	US Bank Visa (Corp...	2000 · Accounts Payable	4485-5945-555...	8,200.35 +		-11,765.84
07/15/2021	29539 ✓	Demco, Inc.	2000 · Accounts Payable	VOID: paid on /voided/ok X			-11,765.84
07/15/2021	2022-02		6000 · Materials and S...	Remove duplic...		8,200.35	-3,565.49
07/15/2021			1100 · General Pool 52...	Conf #3329678...		8,000.00	4,434.51
07/16/2021			-split-	Paypal		204.74	4,639.25
07/17/2021			-split-	Paypal		105.08	4,744.33
07/18/2021			-split-	Paypal		11.19	4,755.52
07/19/2021			-split-	Paypal		59.50	4,815.02
07/20/2021			-split-	Paypal		8.75	4,823.77
07/20/2021	90186	Oregon Department ...	-split-	0514111-6. 20...	564.08		4,259.69
07/21/2021			-split-	Paypal		88.40	4,348.09
07/22/2021			-split-	Paypal		25.86	4,373.95
07/22/2021			5000 · Personal Servic...	Cobra Ins Reimb		879.78	5,253.73
07/22/2021			-split-	Fines & Fees		166.40	5,420.13
07/23/2021	90188	Cascade Natural Gas ...	6000 · Materials and S...	Online paymen...	20.49 +		5,399.64
07/24/2021			-split-	Paypal		51.81	5,451.45
07/25/2021			-split-	Paypal		7.38	5,458.83
07/27/2021			5000 · Personal Servic...	Sage Expense ...		1,672.35	7,131.18
07/27/2021	90187	PERS	-split-	02728; Retirem...	12,815.76 PERS		-5,684.58
07/27/2021			1100 · General Pool 52...	Conf#3337028 ...		12,000.00	6,315.42
07/28/2021	29540 ✓	Friends of the Librar...	2000 · Accounts Payable	Bookshop and ...	558.72 +		5,756.70
07/28/2021	90189	Oregon Trail Electric...	6000 · Materials and S...	Online paymen...	138.44 +		5,618.26
07/28/2021	90190	CenturyLink Century...	6000 · Materials and S...	Online Paymen...	77.78 +		5,540.48
07/29/2021			-split-	Fines & Fees		11.80	5,552.28
07/29/2021			-split-	Fines & Fees		168.62	5,720.90
07/29/2021	90191	CenturyLink Internet...	6000 · Materials and S...	Account 88603...	448.97 +		5,271.93
07/30/2021	90192	AFLAC	-split-	JX561; Group ...	318.11		4,953.82
07/30/2021		QuickBooks Payroll ...	-split-	Created by Pay...	5,361.33		-407.51
07/30/2021		QuickBooks Payroll ...	-split-	Created by Pay...	33,642.49		-34,050.00
07/30/2021			1100 · General Pool 52...	Conf#3339090 ...		75,000.00	40,950.00
08/01/2021	29555 ✓	Goertzen Janitorial S...	6000 · Materials and S...	Janitorial Contr...	2,200.00 +		38,750.00
08/02/2021		Voided Check	6000 · Materials and S...	printing error			38,750.00

verified on previous month (7/12/21)

1st check # for August list

Qtr payroll taxes

payroll related

✓ verified number series made corrections as needed

+ item available in folder for review
 Ch 8/9/2021

Baker County Library District

8/9/2021 1:11 PM

Register: 1000 · US Bank Checking
 From 07/14/2021 through 08/15/2021
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
08/02/2021	8071	SAGE #/OK George, Jon (Sage Co...	1461 · A/R Due from S...	Sage fund vend... OK	5,359.75		33,390.25
08/02/2021	29541 ✓	Voided Check	6000 · Materials and S...	correction			33,390.25
08/02/2021	29542 ✓	Cuevas, Lourdes (ve...	6000 · Materials and S...	Branch Mileage	53.35	+	33,336.90
08/02/2021	29543 ✓	Voided Check	6000 · Materials and S...	correction			33,336.90
08/02/2021	29544 ✓	Wilson, Rebecca (ve...	6000 · Materials and S...	Branch Mileage	43.65	+	33,293.25
08/02/2021	29545 ✓	Air & Space Magazine	6000 · Materials and S...	Subscription; A...	22.00	+	33,271.25
08/02/2021	29546 ✓	BendTel	2000 · Accounts Payable	Account 20003...	173.14	+	33,098.11
08/02/2021	29547 ✓	Cover Works	2000 · Accounts Payable	Building Maint...	1,290.00	+	31,808.11
08/02/2021	29548 ✓	Moe Country Cupbo...	2000 · Accounts Payable	Invoice 10179	33.00	+	31,775.11
08/02/2021	29549 ✓	McElroy Printing, Inc	6000 · Materials and S...	Invoice 21728	435.15	+	31,339.96
08/02/2021	29550 ✓	Northeast Oregon Ho...	2000 · Accounts Payable	Richland Libra...	170.54	+	31,169.42
08/02/2021	29551 ✓	Reliance Connects (...)	2000 · Accounts Payable	Account 38563...	137.71	+	31,031.71
08/02/2021	29552 ✓	Verizon	2000 · Accounts Payable	Account 64221...	141.49	+	30,890.22
08/02/2021	29553 ✓	Voided Check	6000 · Materials and S...	printing error			30,890.22
08/02/2021	29556 ✓	Klosky, Juanita (ven...	6000 · Materials and S...	Branch Mileage	87.30	+	30,802.92
08/02/2021	29558 ✓	Arenas, Jose E	-split-		673.96		30,128.96
08/02/2021	29559 ✓	Bradford, Maurianne	-split-		436.01		29,692.95
08/02/2021	29560 ✓	MacNaughton, Aman...	-split-		395.67		29,297.28
08/02/2021	4926 ✓	Adamson, Edward C	-split-	Direct Deposit		X	29,297.28
08/02/2021	4927 ✓	Berry, Jady G	-split-	Direct Deposit		X	29,297.28
08/02/2021	4932 ✓	Dunn, Jerry Ann T	-split-	Direct Deposit		X	29,297.28
08/02/2021	4934 ✓	Harrison, Rose M	-split-	Direct Deposit		X	29,297.28
08/02/2021	4935 ✓	Hawes, A Christine	-split-	Direct Deposit		X	29,297.28
08/02/2021	4936 ✓	Klosky, Juanita A	-split-	Direct Deposit		X	29,297.28
08/02/2021	4937 ✓	Nuttall, John G	-split-	Direct Deposit		X	29,297.28
08/02/2021	4939 ✓	Pearson, Diana	-split-	Direct Deposit		X	29,297.28
08/02/2021	4940 ✓	Peterson, Candace M	-split-	Direct Deposit		X	29,297.28
08/02/2021	4941 ✓	Snyder, Courtney B	-split-	Direct Deposit		X	29,297.28
08/02/2021	4947 ✓	Wachtel, Isabelle E	-split-	Direct Deposit		X	29,297.28
08/02/2021	4950 ✓	Wilson, Rebecca J	-split-	Direct Deposit		X	29,297.28
08/02/2021	4928 ✓	Bowers, Sylvia S	-split-	Direct Deposit		X	29,297.28
08/02/2021	4929 ✓	Brockman, John R	-split-	Direct Deposit		X	29,297.28
08/02/2021	4930 ✓	Cottrell, Cynthia A	-split-	Direct Deposit		X	29,297.28
08/02/2021	4931 ✓	Cuevas, Lourdes E	-split-	Direct Deposit		X	29,297.28
08/02/2021	4933 ✓	Grammon, Melissa N	-split-	Direct Deposit		X	29,297.28
08/02/2021	4938 ✓	Ott, Ya-Wen T	-split-	Direct Deposit		X	29,297.28
08/02/2021	4942 ✓	Spry, Heather E	-split-	Direct Deposit		X	29,297.28
08/02/2021	4943 ✓	Stokes, Perry N	-split-	Direct Deposit		X	29,297.28
08/02/2021	4944 ✓	Stromer, Julie A	-split-	Direct Deposit		X	29,297.28
08/02/2021	4945 ✓	Taylor, Grace M	-split-	Direct Deposit		X	29,297.28

29554 - missing ck voided - entered on books/cleared
 29555 ✓ use 2/OK
 29556 ✓ use 2/OK
 29557 ✓ pg. 3/OK

payroll
 |
 payroll

Ch 8/9/2021

Baker County Library District

8/9/2021 1:11 PM

Register: 1000 · US Bank Checking
 From 07/14/2021 through 08/15/2021
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/02/2021	4946	Valentine, Donna M	-split-	Payroll Direct Deposit		X		29,297.28
08/02/2021	4948	Warnock, BoDean M	-split-	Direct Deposit		X		29,297.28
08/02/2021	4949	White, James W	-split-	Direct Deposit		X		29,297.28
08/03/2021	29557	Special Districts Insu...	-split-	03-0026696; G...	13,692.67		+ group health ins.	15,604.61
08/09/2021	29561	Baker City Herald/ E...	2000 · Accounts Payable	Account 48405	530.70			15,073.91
08/09/2021	29562	Baker Sanitary Service	2000 · Accounts Payable	MULTIPLE A...	162.50			14,911.41
08/09/2021	29563	Black Distributing, Inc.	-split-	Account 00254...	250.52			14,660.89
08/09/2021	29564	Center Point Publishi...	2000 · Accounts Payable	Payment on Ac...	127.62			14,533.27
08/09/2021	29565	City of Haines	2000 · Accounts Payable	Account 81; Li...	88.00			14,445.27
08/09/2021	29566	City of Halfway	2000 · Accounts Payable	Account 053-2;...	82.00			14,363.27
08/09/2021	29567	City of Huntington	2000 · Accounts Payable	Account 2-026...	85.00			14,278.27
08/09/2021	29568	Crown	2000 · Accounts Payable	Customer 1016...	53.63			14,224.64
08/09/2021	29569	Demco, Inc.	2000 · Accounts Payable	Cust 360009040	56.93			14,167.71
08/09/2021	29570	Eagle Telephone Syst...	2000 · Accounts Payable	Account 89360...	33.35			14,134.36
08/09/2021	29571	Hells Canyon Journal	2000 · Accounts Payable	Subscription	30.00			14,104.36
08/09/2021	29572	Ingram Library Service	2000 · Accounts Payable	Customer 2019...	1,441.74			12,662.62
08/09/2021	29573	LaRue Sanitary Service	2000 · Accounts Payable	Library Utilitiies	16.00			12,646.62
08/09/2021	29574	Miller's Home Center	2000 · Accounts Payable	Account 201723	8.41			12,638.21
08/09/2021	29575	MTE Communications	2000 · Accounts Payable	Account 05715...	5.74			12,632.47
08/09/2021	29576	NAPA Auto Parts	2000 · Accounts Payable	Account 20652	60.43			12,572.04
08/09/2021	29577	Pine Telephone Syste...	2000 · Accounts Payable	Account 00000...	137.59			12,434.45
08/09/2021	29578	Quill	2000 · Accounts Payable	Account C2862...	766.25			11,668.20
08/09/2021	29579	Richland Feed & Har...	2000 · Accounts Payable	Payment on Ac...	68.26			11,599.94
08/09/2021	29580	Ryder Brothers Stati...	2000 · Accounts Payable	Payment on Ac...	93.73			11,506.21
08/09/2021	29581	Thatcher's Ace Hard...	2000 · Accounts Payable	Account 33; Bl...	143.68			11,362.53
08/09/2021	29582	Unique Management ...	2000 · Accounts Payable	Client No 2025	50.00			11,312.53
08/09/2021	29583	US Linen & Uniform	2000 · Accounts Payable	Account 17533...	143.69			11,168.84
08/09/2021	29584	World Book, Inc.	2000 · Accounts Payable	Account M6196	225.00			10,943.84
08/09/2021	90193	Xerox Corporation	6000 · Materials and S...	Online Paymen...	189.20			10,754.64
08/09/2021	90194	CenturyLink Qwest (...)	-split-	Online Pmt, Ac...	138.38			10,616.26
08/10/2021			6000 · Materials and S...	Refund			381.33	10,997.59
08/10/2021			-split-	Rebates			12,288.64	23,286.23
08/15/2021	29585	Valentine, Donna M	1460 · A/R Employee ...	Draw	300.00			22,986.23

Last ck# this check run

Check Series
 29000 Regular G/F checks
 4000 Direct Deposit Payroll series
 90000 ACH/online payment series

CH 8/9/2021

Baker Co Library - Sage Fund

8/9/2021 11:08 AM

Register: 1000 · US Bank Checking
 From 07/01/2021 through 08/09/2021
 Sorted by: Date, Type, Number/Ref

Approved Bills List
August 2021
Bills Paid

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
07/12/2021	2190	Banks Courier Servic...	2000 · Accounts Payable	Courier Services	720.00		139,452.97
07/12/2021	2191	Goldsmith, John (Co...	2000 · Accounts Payable	Courier Mileage	166.92		139,286.05
07/12/2021	2192	MacDonald, Maxine ...	2000 · Accounts Payable	Courier Services	548.00		138,738.05
07/12/2021	2193	Reser, Mary (Courier)	2000 · Accounts Payable	Courier Mileage	360.16		138,377.89
07/12/2021	2194	Sherman Co Public L...	2000 · Accounts Payable	Courier Service...	358.40		138,019.49
07/12/2021	2195	US Bank Visa	2000 · Accounts Payable	Account 4485 ...	9.95		138,009.54
07/12/2021	2197	Wirkkala, Susan (Co...	2000 · Accounts Payable	Courier Mileage	64.20		137,945.34
07/23/2021	2196	Baker County Librar...	5000 · Sage Personal S...	Expense Reimb...	1,672.35		136,272.99
07/23/2021	8070	PERS	-split-	02728; Retirem...	1,672.35		134,600.64
07/23/2021	2021-47		5000 · Sage Personal S...	Reverse duplic...		1,672.35	136,272.99
07/30/2021		QuickBooks Payroll ...	5000 · Sage Personal S...	Created by Dir...			136,271.24
07/30/2021		QuickBooks Payroll ...	-split-	Created by Pay...			130,909.91
08/02/2021	2198	Baker County Librar...	2900 · Due to General ...	Expense Reimb...	5,359.75		125,550.16
08/02/2021	2199	Baker County Librar...	5000 · Sage Personal S...	Expense Reimb...	5,361.33		120,188.83
08/02/2021	2200	Orbis Cascade Alliance	2000 · Accounts Payable	Annual Courier...	52,151.00		68,037.83
08/02/2021	8071	Georg, Jon (Contract...	6000 · Materials & Ser...	Monthly Syste...			62,679.83
08/02/2021	4924	A Christine Hawes	-split-	Direct Deposit		X	62,679.83
08/02/2021	4925	Elizabeth A Ross	-split-	Direct Deposit		X	62,679.83
08/02/2021	2022-03		2900 · Due to General ...	reverse duplica...			68,039.58
08/02/2021	2022-04		5000 · Sage Personal S...	Reverse duplic...			73,400.91
08/09/2021	2201	Banks Courier Servic...	6000 · Materials & Ser...	Courier Services	720.00		72,680.91
08/09/2021	2202	Goldsmith, John (Co...	6000 · Materials & Ser...	Courier Mileage	182.97		72,497.94
08/09/2021	2203	MacDonald, Maxine ...	6000 · Materials & Ser...	Courier Services	516.00		71,981.94
08/09/2021	2204	Reser, Mary (Courier)	2000 · Accounts Payable	Courier Mileage	720.32		71,261.62
08/09/2021	2205	Wirkkala, Susan (Co...	6000 · Materials & Ser...	Courier Mileage	32.10		71,229.52
08/09/2021	2206	Marcive Inc	2000 · Accounts Payable	Library ID SA...	264.12		70,965.40

Approved by July 2021

Last check approved

1.75 dep
5,361.33 Payroll
5,359.75 Reimb GF
5,361.33 Reimb GF
 $5,358.00 + 1.75 = 5,359.75$
payroll
payroll
duplicate 5,359.75
duplicate 5,361.33
couriers
 2171.39
 (360.16)
Replace lost check 5/10/21
 1811.23

✓ verify number sequence

Check Series
 2000 Sage Fund Checks *regular*
 4000 Direct Deposit Payroll
 8000 ACH/online payments

Ch 8/9/2021

Baker Co Library - Other Funds

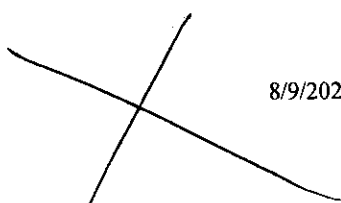
8/9/2021 2:42 PM

Register: 1000 · US Bank Checking Memorial

From 07/01/2021 through 08/09/2021

Sorted by: Date, Type, Number/Ref

Approved Bills Lists
7/01 → Aug. 9, 2021



Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
07/12/2021	1935*	US Bank Visa	2000 · Accounts Payable	4485-5945-555...	19.97		14,011.10
07/12/2021	1936 +	Creative Engraving ...	2000 · Accounts Payable		6.00		14,005.10
07/28/2021	1937* ✓	Gaylord Bros, Inc.	6000 · Other Uses Fun...	Account 13806...	80.82		13,924.28

+ item available in folder to review, if desired.
✓ verified check series

Ch 8/9/2021

Baker Co Library - Other Funds

Register: 1000 · US Bank Checking Memorial
 From 06/14/2021 through 07/12/2021
 Sorted by: Date, Type, Number/Ref

*Bills Paid
 July 2021*

*← missing Perry although he signed checks
 7/12/2021 3:46 PM
 * miss ing this
 me only 2 in this
 staff*

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
06/14/2021	1934 ✓	US Bank Visa	6000 · Other Uses Fun...	4485-5945-555...	44.40		1,904.74
06/16/2021			4400.0 · OTHER USE...	Halfway Donat...		2,000.00	3,904.74
06/30/2021			4400.0 · OTHER USE...	Leo Adler Grant		10,000.00	13,904.74
06/30/2021			6000 · Other Uses Fun...	Service Charge	20.00 X		13,884.74
07/12/2021	1935 ✓	US Bank Visa	2000 · Accounts Payable	4485-5945-555...	19.97		13,864.77
07/12/2021	1936 ✓	Creative Engraving ...	2000 · Accounts Payable		6.00		13,858.77

OK

✓verified check series

*"CK 1934 wasn't here" note from Kyra
 * Responded to Kyra's question
 via email. Ch 7/14/21*

Ch 7/12/2021