

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

	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
Income				
4000 · Current Year Tax Levy				
4001 · Current Tax Levy	917,385.67	1,001,683.00	-84,297.33	91.6%
4006 · Local Option Levy	409,594.87	445,000.00	-35,405.13	92.0%
Total 4000 · Current Year Tax Levy	1,326,980.54	1,446,683.00	-119,702.46	91.7%
4005 · Prior Year Taxes				
4011 · Levy 1st year prior	11,984.93			
4012 · Levy 2nd year prior	4,631.33			
4013 · Levy 3rd year prior	2,552.01			
4014 · Levy 4th year prior	2,824.52			
4015 · Levy 5th year prior	10.33			
4016 · Levy 6th year prior	1.71			
4017 · Levy 7+ prior years	157.07			
4005 · Prior Year Taxes - Other	0.00	65,000.00	-65,000.00	0.0%
Total 4005 · Prior Year Taxes	22,161.90	65,000.00	-42,838.10	34.1%
4020 · Other Taxes/Bond Priors-LandSale	0.00	1,500.00	-1,500.00	0.0%
4060 · State Ready-2-Read Grant	8,812.00	9,000.00	-188.00	97.9%
4066 · Grant Revenue	1,000.00	1,000.00	0.00	100.0%
4100 · Fines and Fees				
4101 · Fines	3,000.41			
4102 · Copies	2,023.05			
4103 · Fax	370.50			
4104 · Lost/damaged item reimb	550.02			
4105 · Library card replacement	66.00			
4106 · Non-resident card fees	41.00			
4110 · Misc and weekly over/short	41.63			
4100 · Fines and Fees - Other	0.00	15,000.00	-15,000.00	0.0%
Total 4100 · Fines and Fees	6,092.61	15,000.00	-8,907.39	40.6%
4200 · Interest Income	20,346.93	45,000.00	-24,653.07	45.2%
4300 · Other Revenues				
4302 · Donations	195.25	500.00	-304.75	39.1%
4307 · E-Rate Refunds	4,985.54	7,600.00	-2,614.46	65.6%
4308 · Rebate Refunds	4,930.00	0.00	4,930.00	100.0%
4309 · Friends Bookshop Sales	0.00			
4310 · Summer BookSale visa sales	0.00			
4320 · Other Revenues - Miscellaneous	11,846.44	0.00	11,846.44	100.0%
Total 4300 · Other Revenues	21,957.23	8,100.00	13,857.23	271.1%
4330 · Sage Fiscal Agency Fee	0.00	2,450.00	-2,450.00	0.0%
4500 · Transfer Income	0.00	14,000.00	-14,000.00	0.0%
4800 · Other Financing Sources	0.00	5,500.00	-5,500.00	0.0%

*Recent tax turnover
1/08/25 \$5,607.96
Feb - none to date*

*OSL
Grant Recd 1/10/25*

*Pool Interest earned
Jan \$5204.23
Feb \$4849.35*

*ETO Rebates
1/13 \$1200.-
2/4 \$330*

CU 2/14/2025

1:32 PM

02/10/25

Accrual Basis

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

	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
4999 · Beginning Cash				
4999.1 · Checking cash on hand	21,549.30			
4999.2 · LGIP cash on hand	678,899.42			
4999 · Beginning Cash - Other	0.00	620,000.00	-620,000.00	0.0%
Total 4999 · Beginning Cash	700,448.72	620,000.00	80,448.72	113.0%
Total Income	2,102,950.58	2,233,233.00	-130,282.42	94.2%
Gross Profit	2,102,950.58	2,233,233.00	-130,282.42	94.2%
Expense				
5000 · Personal Services				
5001 · District salaries				
5100 · Baker Branch				
5102 · Admin, Library Director	61,583.48	92,608.00	-31,024.52	66.5%
5105 · Admin, Business Manager	29,279.33	44,125.00	-14,845.67	66.4%
5129 · Lib Assoc II, TechSvc/ Serials	24,972.06	37,640.00	-12,667.94	66.3%
5131 · Admin I, Community Svcs	34,151.73	51,456.00	-17,304.27	66.4%
5132 · Lib Tech I, TechSvc/Catalog Asst	20,530.63	30,960.00	-10,429.37	66.3%
5133 · Lib Tech I, TechSvc/ Media	25,938.80	38,700.00	-12,761.20	67.0%
5134 · Admin I, Tech/Catalog Specialst	37,936.34	57,173.00	-19,236.66	66.4%
5135 · Librarian I, Circ/Office Mgr	32,774.66	49,386.00	-16,611.34	66.4%
5136 · Library Asst, Public Svc/Desk	12,227.38	17,509.00	-5,281.62	69.8%
5137 · Library Tech II, Youth Services	28,316.68	42,680.00	-14,363.32	66.3%
5138 · Library Tech I, TechSvc/Acqstn	11,446.00	17,554.00	-6,108.00	65.2%
5139 · Library Asst, Pages/Shelving	23,326.24	39,825.00	-16,498.76	58.6%
5150 · Lib Asst III Bookmobile	6,962.34	17,970.00	-11,007.66	38.7%
5152 · Admin, IT Systems Manager	34,934.21	55,603.00	-20,668.79	62.8%
5174 · Lib Tech I, Facilities Specialist	26,964.77	40,647.00	-13,682.23	66.3%
5194 · Vacation Subs & Special Projects	8,343.31	14,040.00	-5,696.69	59.4%
5195 · Staff Training	1,029.34	2,765.00	-1,735.66	37.2%
Total 5100 · Baker Branch	420,717.30	650,641.00	-229,923.70	64.7%
5200 · Branches, Lib Asst III				
5202 · Haines	7,856.52	14,595.00	-6,738.48	53.8%
5203 · Halfway	10,004.01	17,970.00	-7,965.99	55.7%
5204 · Richland	12,350.07	17,970.00	-5,619.93	68.7%
5205 · Huntington	14,125.02	17,970.00	-3,844.98	78.6%
5206 · Sumpter	11,444.91	17,970.00	-6,525.09	63.7%
5209 · Branch Training	1,942.80	5,529.00	-3,586.20	35.1%
Total 5200 · Branches, Lib Asst III	57,723.33	92,004.00	-34,280.67	62.7%

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

	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
5700 · Grant Wages & Related Expense				
5703 · Sage System Manager(W2 ONLY)	0.00			
Total 5700 · Grant Wages & Related Expense	0.00			
Total 5001 · District salaries	478,440.63	742,645.00	-264,204.37	64.4%
5400 · Payroll Taxes & Benefits				
5401 · Group Insurance				
5401.1 · Health Insurance	92,537.63	139,008.00	-46,470.37	66.6%
5401.3 · Group Insurance Liability	421.44	7,500.00	-7,078.56	5.6%
5401.4 · Life Flight benefit	170.00			
Total 5401 · Group Insurance	93,129.07	146,508.00	-53,378.93	63.6%
5403 · Life Insurance	698.64	1,040.00	-341.36	67.2%
5404 · PERS Retirement	99,564.28	151,224.00	-51,659.72	65.8% <i>OK</i>
5405 · Federal Employer Taxes	36,434.86	56,812.00	-20,377.14	64.1%
5406 · State Employer Taxes	2,286.99	4,456.00	-2,169.01	51.3%
5407 · Workmans Comp Ins	1,110.94	2,200.00	-1,089.06	50.5%
Total 5400 · Payroll Taxes & Benefits	233,224.78	362,240.00	-129,015.22	64.4%
6560 · Payroll Expenses	28.31			
Total 5000 · Personal Services	711,693.72	1,104,885.00	-393,191.28	64.4% <i>OK</i>
6000 · Materials and Services				
6100 · Books & Periodicals				
6110 · Adult Books	27,159.95	40,000.00	-12,840.05	67.9%
6120 · Children/Juv Books	7,440.44	15,000.00	-7,559.56	49.6%
6121 · Teen/YA (young adult) Books	3,565.58	7,500.00	-3,934.42	47.5%
6130 · Reference Books	3,619.47	5,000.00	-1,380.53	72.4%
6134 · Digital Materials	15,606.03	32,000.00	-16,393.97	48.8%
6140 · Periodicals	11,199.81	14,000.00	-2,800.19	80.0%
6150 · Audio	1,240.37	5,000.00	-3,759.63	24.8%
6160 · Video/DVD	19,149.01	16,000.00	3,149.01	119.7%
6171 · Music	0.00	0.00	0.00	0.0%
6172 · Elder Care Kits - book expense	0.00	1,000.00	-1,000.00	0.0%
6176 · Ready-2-Read LSTA grant program	0.00	0.00	0.00	0.0%
6177 · Other Grants Youth Books	0.00	0.00	0.00	0.0%
6100 · Books & Periodicals - Other	0.00	0.00	0.00	0.0%
Total 6100 · Books & Periodicals	88,980.66	135,500.00	-46,519.34	65.7%
6200 · Catalog Services				
6201 · SAGE Network	16,453.00	16,500.00	-47.00	99.7% <i>OK/annual</i>
6204 · Content Subscr(OCLC,LibraryElf)	37.91	2,500.00	-2,462.09	1.5%

*8 1/2 months = 67%
64.4% OK 2.0 Total*

*CK# 31679
Ingram
\$ 4974.67
The Globe Pubd.
former name
Rowman+Littlefield
publishing
CK# 31692
\$ 116.42
Reference book*

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	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
6200 · Catalog Services - Other	0.00	0.00	0.00	0.0%
Total 6200 · Catalog Services	16,490.91	19,000.00	-2,509.09	86.8%
6300 · Facilities & IT Maintenance				
6310 · Building & Grounds Maintenance				
6310.1 · Roof Repair Expense	0.00	500.00	-500.00	0.0%
6310.2 · Soffit & Gutter Repair Expense	14,663.00			
6310.4 · Siding Projects	10,499.02			
6311 · Branch building expenses	5,750.89	12,000.00	-6,249.11	47.9%
6312 · Snow Removal	695.00	2,000.00	-1,305.00	34.8%
6313 · Library of Things	185.99			
6310 · Building & Grounds Maintenance - Other	37,905.65	40,000.00	-2,094.35	94.8%
Total 6310 · Building & Grounds Maintenance	69,699.55	54,500.00	15,199.55	127.9%
6320 · Janitorial Supplies				
6321 · Janitorial Contract	15,400.00	25,000.00	-9,600.00	61.6%
6322 · Janitorial Supplies	2,110.61	3,200.00	-1,089.39	66.0%
Total 6320 · Janitorial Supplies	17,510.61	28,200.00	-10,689.39	62.1%
6340 · Equipment Maintenance/ Lease	3,222.93	3,000.00	222.93	107.4%
6345 · Computer Maintenance				
6345.1 · Computer - Maintenance	2,601.10	5,000.00	-2,398.90	52.0%
6345.2 · Software subscriptions	12,382.81	17,000.00	-4,617.19	72.8%
6345.21 · Patron Hotspot Services	4,622.23	9,000.00	-4,377.77	51.4%
6345.3 · Comp Tech - Branch Travel	0.00	500.00	-500.00	0.0%
6345.4 · Computer - Hardware	4,240.98	7,500.00	-3,259.02	56.5%
6345.71 · Lego-Robotics Club	0.00	1,000.00	-1,000.00	0.0%
6345 · Computer Maintenance - Other	0.00	3,000.00	-3,000.00	0.0%
Total 6345 · Computer Maintenance	23,847.12	43,000.00	-19,152.88	55.5%
Total 6300 · Facilities & IT Maintenance	114,280.21	128,700.00	-14,419.79	88.8%
6400 · Bookmobile & Vehicle Operations				
6410 · Bookmobile & Vehicle Fuel	2,175.73	5,000.00	-2,824.27	43.5%
6420 · Bkmbi & Vehicle Maintenance	534.88	5,000.00	-4,465.12	10.7%
Total 6400 · Bookmobile & Vehicle Operations	2,710.61	10,000.00	-7,289.39	27.1%
6600 · Corporate Costs				
6610 · Insurance				
6613 · SDIS Liability	26,923.00	28,500.00	-1,577.00	94.5%
6614 · Flood Insurance	3,239.00	2,950.00	289.00	109.8%
Total 6610 · Insurance	30,162.00	31,450.00	-1,288.00	95.9%
6620 · Travel, Training, Prof Developmnt	1,464.17	5,000.00	-3,535.83	29.3%

*CK 31650
Arros Electric
\$800.53
replace heat
tape on roof*

*CK # 31697
Wells Fargo Fin
\$118.44
New copier
contract*

*94.5%
109.8% OK Annual*

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	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
6630 · Election	0.00	6,500.00	-6,500.00	0.0%
6640 · Auditor	11,000.00	11,000.00	0.00	100.0%
6641 · Bookkeeping Supplies & Services	475.00	3,000.00	-2,525.00	15.8%
6660 · Association Dues	2,769.68	4,000.00	-1,230.32	69.2%
6680 · Marketing/ Publication	2,380.88	4,000.00	-1,619.12	59.5%
6690 · Financial Mgmt Fees				
6690.1 · Checking Account Fees	231.70			
6690.2 · Pool 5291 Fees	71.15			
6690.3 · PayPal Transaction Fees	95.60			
6690.4 · Quick Books Direct Deposit Fees	964.53			
6690 · Financial Mgmt Fees - Other	0.00	1,500.00	-1,500.00	0.0%
Total 6690 · Financial Mgmt Fees	1,362.98	1,500.00	-137.02	90.9%
6691 · Legal Administration	350.00	500.00	-150.00	70.0%
6692 · Professional services	473.10	1,200.00	-726.90	39.4%
6696 · Public Programs				
6696.2 · Library of Things	68.75			
6696.3 · Adult Program expense	0.00	1,000.00	-1,000.00	0.0%
6696.6 · Public Tech	0.00	1,000.00	-1,000.00	0.0%
6696 · Public Programs - Other	125.09	3,500.00	-3,374.91	3.6%
Total 6696 · Public Programs	193.84	5,500.00	-5,306.16	3.5%
Total 6600 · Corporate Costs	50,631.65	73,650.00	-23,018.35	68.7%
6700 · Other Operating Expenses				
6720 · Branch Mileage	3,124.60	4,000.00	-875.40	78.1%
6730 · Library Services Supplies	8,400.49	20,000.00	-11,599.51	42.0%
6731 · Youth Programs				
6731.2 · Summer Reading (SRP)	1,104.88	4,000.00	-2,895.12	27.6%
6731.3 · Storytime	2,485.44	4,000.00	-1,514.56	62.1%
6731.4 · Other Youth Programs	839.63	750.00	89.63	112.0%
6731.42 · R2R Ready-To-Read program	0.00	1,000.00	-1,000.00	0.0%
6731.5 · Teen Activities	484.79	1,500.00	-1,015.21	32.3%
6731.6 · Makerspace Club	1,608.95	2,000.00	-391.05	80.4%
6731.7 · Battle of the Books Program	145.00	1,500.00	-1,355.00	9.7%
6731.8 · Bikes-for-Books Program	707.87	1,000.00	-292.13	70.8%
6731 · Youth Programs - Other	0.00	0.00	0.00	0.0%
Total 6731 · Youth Programs	7,376.56	15,750.00	-8,373.44	46.8%
6740 · Postage & Freight	720.64	1,500.00	-779.36	48.0%
6750 · Utilities				
6751 · Garbage				
6751.1 · Baker-Baker Sanitary	1,210.50	2,000.00	-789.50	60.5%
6751.2 · Haines-Baker Sanitary	128.00	250.00	-122.00	51.2%
6751.3 · Halfway-LaRue Sanitary	186.41	350.00	-163.59	53.3%

* EO Media
new name is
CMGEO OREGON
CK# 31673
\$ 160.05
monthly ady
marketing

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

	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
6751.5 · Huntington-Baker Sanitary	170.50	250.00	-79.50	68.2%
6751 · Garbage - Other	0.00	0.00	0.00	0.0%
Total 6751 · Garbage	1,695.41	2,850.00	-1,154.59	59.5%
6752 · Heating Fuel				
6752.1 · Baker-Cascade Natural Gas	4,766.72	15,000.00	-10,233.28	31.8%
6752.2 · Haines-Ed Staub	1,137.82	2,500.00	-1,362.18	45.5%
6752.3 · Halfway-Ed Staub	1,150.96	2,000.00	-849.04	57.5%
6752.6 · Sumpter-City of Sumpter(Shared)	185.83	1,600.00	-1,414.17	11.6%
6752 · Heating Fuel - Other	0.00	0.00	0.00	0.0%
Total 6752 · Heating Fuel	7,241.33	21,100.00	-13,858.67	34.3%
6753 · Water/Sewer				
6753.1 · Baker-City of Baker City	1,434.14	2,100.00	-665.86	68.3%
6753.2 · Haines-City of Haines	630.00	1,100.00	-470.00	57.3%
6753.3 · Halfway-City of Halfway	574.00	1,000.00	-426.00	57.4%
6753.4 · Richland (NEOHA agreement)	278.34	600.00	-321.66	46.4%
6753.5 · Huntington-City of Huntingtn	597.00	1,100.00	-503.00	54.3%
6753.6 · Sumpter (None)	0.00	0.00	0.00	0.0%
6753 · Water/Sewer - Other	0.00	0.00	0.00	0.0%
Total 6753 · Water/Sewer	3,513.48	5,900.00	-2,386.52	59.6%
6754 · Electric				
6754.1 · Baker - OTEC	8,316.49	15,000.00	-6,683.51	55.4%
6754.2 · Haines - OTEC	712.44	2,500.00	-1,787.56	28.5%
6754.3 · Halfway-Idaho Power	530.31	1,200.00	-669.69	44.2%
6754.4 · Richland (NEOHA agreement)	1,693.16	4,000.00	-2,306.84	42.3%
6754.5 · Huntington-Idaho Power	770.57	2,000.00	-1,229.43	38.5%
6754.6 · Sumpter-City of Sumpter(Shared)	157.21	1,000.00	-842.79	15.7%
6754 · Electric - Other	0.00	0.00	0.00	0.0%
Total 6754 · Electric	12,180.18	25,700.00	-13,519.82	47.4%
Total 6750 · Utilities	24,630.40	55,550.00	-30,919.60	44.3%
6756 · Telecommunications				
6756.0 · Telephone				
6756.1 · Baker - BendTel	1,932.75	3,000.00	-1,067.25	64.4%
6756.2 · Haines - Cascade/Reliance	392.04	850.00	-457.96	46.1%
6756.3 · Halfway - Pine Telephone	325.22	500.00	-174.78	65.0%
6756.4 · Richland - Eagle Telephone	262.23	550.00	-287.77	47.7%
6756.5 · Huntington - CenturyTel	1,194.44	1,100.00	94.44	108.6%
6756.6 · Sumpter - CenturyLink/Qwest	320.18	500.00	-179.82	64.0%
6756.8 · Cellular Service-Verizon	723.16	2,500.00	-1,776.84	28.9%
6756.0 · Telephone - Other	0.00	0.00	0.00	0.0%

*Cascade gas
paid online
\$1,653.17
Baker library
heating*

*CK# 31676
Ed Staub
\$470.34
Haines library
heating*

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

	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
Total 6756.0 · Telephone	5,150.02	9,000.00	-3,849.98	57.2%
6757.0 · Internet				
6757.1 · Baker - Inland Development	7,040.00	1,600.00	5,440.00	440.0%
6757.2 · Haines - Cascade/Reliance	576.00	1,000.00	-424.00	57.6%
6757.3 · Halfway - Pine Tel	735.60	1,150.00	-414.40	64.0%
6757.4 · Richland - Pine Tel	362.08	600.00	-237.92	60.3%
6757.5 · Huntington -CenturyTel	1,249.70	3,050.00	-1,800.30	41.0%
6757.6 · Sumpter - CenturyLink/Qwest	807.60	1,300.00	-492.40	62.1%
6757.8 · Bookmobile - Verizon hot spot	784.72	600.00	184.72	130.8%
6757.0 · Internet - Other	0.00	0.00	0.00	0.0%
Total 6757.0 · Internet	11,555.70	9,300.00	2,255.70	124.3%
Total 6756 · Telecommunications	16,705.72	18,300.00	-1,594.28	91.3%
Total 6700 · Other Operating Expenses	60,958.41	115,100.00	-54,141.59	53.0%
Total 6000 · Materials and Services	334,052.70	481,950.00	-147,897.30	69.3%
7000 · Capital Outlay	0.00	15,000.00	-15,000.00	0.0%
7500 · Debt Service	0.00	0.00	0.00	0.0%
8000 · Transfers & Contingency				
8004 · Contingency				
8004.1 · Operating Contingency	0.00	5,000.00	-5,000.00	0.0%
8004.2 · Reserve for future expenditure	0.00	616,398.00	-616,398.00	0.0%
Total 8004 · Contingency	0.00	621,398.00	-621,398.00	0.0%
8005 · Transfers				
8005.2 · Transfer-OF Severence Fund	10,000.00	10,000.00	0.00	100.0%
Total 8005 · Transfers	10,000.00	10,000.00	0.00	100.0%
Total 8000 · Transfers & Contingency	10,000.00	631,398.00	-621,398.00	1.6%
Total Expense	1,055,746.42	2,233,233.00	-1,177,486.58	47.3%
Net Income	1,052,053.51	0.00	1,052,053.51	100.0%

Inland @ 10/month < 488 ERate > budgeted at NET of ERate

= \$122/mo

\$10 x 12 = 7,320

+ Link Oregon overlap \$2100

CK# 31696 Inland Dev. \$10.00 monthly Internet

**Baker County Library District
 Balance Sheet
 As of February 15, 2025**

Cash Report

Feb 15, 25

ASSETS

Current Assets

Checking/Savings

1000 · US Bank Checking 1,608.56 +
 1100 · General Pool 5291 1,064,317.39 +

Total Checking/Savings

1,065,925.95

Other Current Assets

1400 · Property Tax Rec. (audit only) 217,216.55
 1460 · A/R Employee Draws 300.00
 1490 · Prepaid Expense 2,733.15

Total Other Current Assets

220,249.70

Total Current Assets

1,286,175.65

TOTAL ASSETS

1,286,175.65

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 · Accounts Payable 342.33

Total Accounts Payable

342.33

Other Current Liabilities

2100 · Payroll Liabilities

2115 · State Form OQ Liability 214.87
 2116 · STT Statewide Transit Tax 117.26
 2117 · OR - Paid Fam Med Leave tax 1,207.01
 2190 · PERS - Deferred Comp 115.76
 2100 · Payroll Liabilities - Other 0.06

Total 2100 · Payroll Liabilities

1,648.96

2300 · Accrued Wages Payable(audit) 56,655.04

2310 · Accrued Payroll Taxes(audit) 15,445.58

2400 · Deferred Revenues(audit) 217,216.55

Total Other Current Liabilities

290,966.13

Total Current Liabilities

291,308.46

Total Liabilities

291,308.46

Equity

3000 · Opening Bal Equity -700,448.72

3900 · Fund Balance "Unappropriated" 643,262.40

Net Income 1,052,053.51

Total Equity

994,867.19

TOTAL LIABILITIES & EQUITY

1,286,175.65

2:56 PM

02/10/25

Accrual Basis

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

	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
Income				
4400.0 · OTHER USES Funds				
4415.0 · LITERACY Department				
4415.1 · Beginning Cash Literacy	1,046.85	2,000.00	-953.15	52.3%
4415.9 · Interest Income Literacy	31.53	100.00	-68.47	31.5%
Total 4415.0 · LITERACY Department	1,078.38	2,100.00	-1,021.62	51.4%
4420.0 · MEMORIAL Department				
4420.1 · Beginning Cash Memorial	90,910.97	91,000.00	-89.03	99.9%
4420.2 · Contributions				
4420.21 · Baker Contributions	75.00			
4420.2 · Contributions - Other	0.00	3,000.00	-3,000.00	0.0%
Total 4420.2 · Contributions	75.00	3,000.00	-2,925.00	2.5%
4420.5 · Grant Income				
4420.57 · SDAO Security System Grant	2,500.00			
4420.5 · Grant Income - Other	0.00	10,000.00	-10,000.00	0.0%
Total 4420.5 · Grant Income	2,500.00	10,000.00	-7,500.00	25.0%
4420.7 · Other Revenue				
4420.71 · Amazon Book Sales	2,623.35	4,000.00	-1,376.65	65.6%
4420.80 · Other Revenues	1,667.50			
Total 4420.7 · Other Revenue	4,290.85	4,000.00	290.85	107.3%
4429.9 · Interest Income Memorial	2,591.33 *	4,900.00	-2,308.67	52.9%
Total 4420.0 · MEMORIAL Department	100,368.15	112,900.00	-12,531.85	88.9%
4430.0 · SEVERANCE Liability Dept				
4430.1 · Beginning cash Severance Liab	109,798.99	110,000.00	-201.01	99.8%
4430.8 · Transfer from General Fund	10,000.00	10,000.00	0.00	100.0%
4430.9 · Interest Income Severance Liab	3,386.88	4,900.00	-1,513.12	69.1%
Total 4430.0 · SEVERANCE Liability Dept	123,185.87	124,900.00	-1,714.13	98.6%
4524.0 · TECHNOLOGY Department				
4524.1 · Beginning cash Technology	11,907.27	12,000.00	-92.73	99.2%
4524.9 · Interest income Technology	358.59	100.00	258.59	358.6%
Total 4524.0 · TECHNOLOGY Department	12,265.86	12,100.00	165.86	101.4%
Total 4400.0 · OTHER USES Funds	236,898.26	252,000.00	-15,101.74	94.0%
4600 · CAPITAL INVESTMENT Fund				
4600.1 · Beginning Cash Capital Invest	93,639.34	95,000.00	-1,360.66	98.6%
4600.5 · Capital Inv - Grant Income	0.00	5,000.00	-5,000.00	0.0%

*1/16/25
OTEC matching
donation
\$75.-*

*Jan. book sales
\$414.42*

**OF-Paid
Interest
of \$90.56
split -
mem recd
\$354.91*

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*Cap. Inv
Interest
\$380.26
Jan*

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

	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
4600.9 · Interest Income Capital Invest	2,830.76	5,000.00	-2,169.24	56.6%
Total 4600 · CAPITAL INVESTMENT Fund	96,470.10	105,000.00	-8,529.90	91.9%
Total Income	333,368.36	357,000.00	-23,631.64	93.4%
Expense				
6000 · Other Uses Fund				
6200 · Literacy Department	0.00	2,000.00	-2,000.00	0.0%
6300 · Memorial Department				
6350 · General Memorial M&S	720.00			
6364.5 · Amazon Book Sales Expenses	653.40			
6397 · Transfer to GF Election Reserve	0.00	1,000.00	-1,000.00	0.0%
6399 · Transfer to General Fund	0.00	4,000.00	-4,000.00	0.0%
6300 · Memorial Department - Other	0.00	114,750.00	-114,750.00	0.0%
Total 6300 · Memorial Department	1,373.40	119,750.00	-118,376.60	1.1%
6400 · Technology Department	0.00	5,000.00	-5,000.00	0.0%
6430 · Severance Liability Dept				
6430.1 · Transfer to General Fund	0.00	10,000.00	-10,000.00	0.0%
6430 · Severance Liability Dept - Other	0.00	115,000.00	-115,000.00	0.0%
Total 6430 · Severance Liability Dept	0.00	125,000.00	-125,000.00	0.0%
6900 · Misc. bank charges				
6900.2 · Bank Fees-Memorial Fund	84.00			
6900 · Misc. bank charges - Other	0.00	250.00	-250.00	0.0%
Total 6900 · Misc. bank charges	84.00	250.00	-166.00	33.6%
Total 6000 · Other Uses Fund	1,457.40	252,000.00	-250,542.60	0.6%
6600 · CAPITAL INVESTMENT Expense	0.00	105,000.00	-105,000.00	0.0%
Total Expense	1,457.40	357,000.00	-355,542.60	0.4%
Net Income	331,910.96	0.00	331,910.96	100.0%

2/10/25
 VISA
 0.0% \$106.45
 0.0% Amazon book
 0.0% shipping
 expense

Baker Co Library - Other Funds
Balance Sheet
As of February 12, 2025

CASH Report

	<u>Feb 12, 25</u>	
ASSETS		
Current Assets		
Checking/Savings		
1000 · US Bank Checking Memorial	10,063.71	
1095 · LGIP #6243 Capital Invstmt Fund	96,470.10	+ Capital
Total Checking/Savings	<u>106,533.81</u>	
Other Current Assets		
1090 · LGIP 5511 Other Uses Fund		
1120 · Memorial Dept	40,438.64	} memorial \$ 88,639.80
1121 · Memorial-Election Reserve	7,780.00	
1122 · Memorial-Barger Bequest	<u>40,421.16</u>	
1160 · Technology Dept	12,265.86	
1170 · Literacy Dept	1,078.38	
1180 · Severance Liability Dept	<u>123,185.87</u>	
Total 1090 · LGIP 5511 Other Uses Fund	<u>225,169.91</u>	+ Pool
Total Other Current Assets	<u>225,169.91</u>	
Total Current Assets	<u>331,703.72</u>	
TOTAL ASSETS	<u><u>331,703.72</u></u>	
LIABILITIES & EQUITY		
Equity		
390 · Computer closing account	37,709.08	
3920 · Fund Balance Memorial	81,257.44	
3950 · Fund Balance Literacy	1,081.51	
3970 · Fund Balance Technology Repl	10,737.05	
3980 · Fund Balance Severance	94,954.75	
3990 · Fund Bal- Capital Improvmt	81,356.35	
3999 · Fund Cash Adj Account	-307,303.42	
Net Income	<u>331,910.96</u>	
Total Equity	<u>331,703.72</u>	
TOTAL LIABILITIES & EQUITY	<u><u>331,703.72</u></u>	

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

	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
Income				
4000 · Membership Dues	267,661.00	283,000.00	-15,339.00	94.6%
4010 · Grant Revenue				
4011 · LSTA Grant #1 - Courier	0.00 *	75,000.00	-75,000.00	0.0%
Total 4010 · Grant Revenue	0.00	75,000.00	-75,000.00	0.0%
4200 · Interest Income	6,355.81	8,500.00	-2,144.19	74.8%
4300 · Other Revenues	416.00	2,000.00	-1,584.00	20.8%
4999 · Beginning Cash	246,985.89	245,000.00	1,985.89	100.8%
Total Income	521,418.70	613,500.00	-92,081.30	85.0%
Expense				
5000 · Sage Personal Services				
5100 · Sage Staff Salaries & Wages				
5101 · System Administrator- ER	44,732.00	81,000.00	-36,268.00	55.2%
5102 · Business Manager- CH	4,597.03	8,000.00	-3,402.97	57.5%
Total 5100 · Sage Staff Salaries & Wages	49,329.03	89,000.00	-39,670.97	55.4% <i>ok</i>
5200 · Sage Payroll Taxes & Benefits				
5201 · Group Health Insurance	0.00	22,908.00	-22,908.00	0.0%
5204 · PERS Retirement	13,252.38	23,887.00	-10,634.62	55.5%
5205 · Fed SS Employer Taxes	3,773.67	6,796.00	-3,022.33	55.5%
5206 · State Employer Taxes	244.88	699.00	-454.12	35.0%
5207 · Workmans Comp	13.06	90.00	-76.94	14.5%
66000 · Payroll Expenses	91.25	150.00	-58.75	60.8%
Total 5200 · Sage Payroll Taxes & Benefits	17,375.24	54,530.00	-37,154.76	31.9%
Total 5000 · Sage Personal Services	66,704.27	143,530.00	-76,825.73	46.5% <i>ok</i>
6000 · Materials & Services				
6110 · Administrative Services (BCLD)	0.00	2,450.00	-2,450.00	0.0%
6130 · Courier Services & Supplies				
6131 · LSTA Courier Grant	55,888.65 *	64,050.00 †	-8,161.35	87.3%
6132 · Sage Courier Expense	20,434.09	50,950.00	-30,515.91	40.1%
Total 6130 · Courier Services & Supplies	76,322.74	115,000.00	-38,677.26	66.4%
6140 · Dues & Subscriptions	3,483.50	5,000.00	-1,516.50	69.7%
6180 · Postage & Freight	0.00	60.00	-60.00	0.0%
6190 · Printing	0.00	25.00	-25.00	0.0%
6200 · Supplies, Office	10.85	500.00	-489.15	2.2%
6210 · Technical Services & Maint				
6210.1 · System Specialist Contract	45,084.60	79,000.00	-33,915.40	57.1%
6210.3 · Technical Maint (Archive)	681.66	5,500.00	-4,818.34	12.4%

** will be sending grant refund request \$55,888 to OSL*

CK#2586 OCLC \$967.38 subscription

Ch 2/10/2025

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

	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
Total 6210 · Technical Services & Maint	45,766.26	84,500.00	-38,733.74	54.2%
6220 · Technology				
6220.1 · Tech Support & Subscriptions	11,145.88			
6220.2 · Development	1,194.14			
6220 · Technology - Other	0.00	6,000.00	-6,000.00	0.0%
Total 6220 · Technology	12,340.02	6,000.00	6,340.02	205.7%
6240 · Telecommunications	0.00	250.00	-250.00	0.0%
6250 · Training & Prof Development	0.00	500.00	-500.00	0.0%
6260 · Travel	0.00	2,000.00	-2,000.00	0.0%
Total 6000 · Materials & Services	137,923.37	216,285.00	-78,361.63	63.8%
7000 · Capital Outlay	1,543.75	20,000.00	-18,456.25	7.7%
8000 · Contingency	0.00	33,685.00	-33,685.00	0.0%
Total Expense	206,171.39	413,500.00	-207,328.61	49.9%
Net Income	315,247.31	200,000.00	115,247.31	157.6%

Baker Co Library - Sage Fund
Balance Sheet
As of February 12, 2025

Cash Report

	Feb 12, 25
ASSETS	
Current Assets	
Checking/Savings	
1000 · US Bank Checking	1,538.57 †
1005 · LGIP Pool Account #6500	286,295.75 †
Total Checking/Savings	287,834.32
Accounts Receivable	
1300 · Accounts Receivable	26,685.50
Total Accounts Receivable	26,685.50
Total Current Assets	314,519.82
TOTAL ASSETS	314,519.82
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	
2115 · State Form OQ liability	21.87
2116 · STT Statewide Transit Tax	14.32
2117 · State Paid Family Leave tax	143.96
Total 2100 · Payroll Liabilities	180.15
Total Other Current Liabilities	180.15
Total Current Liabilities	180.15
Total Liabilities	180.15
Equity	
3000 · Opening Balance Equity	103,619.37
3001 · Cash Adjustment Account	-246,985.89
32000 · Owners Equity	142,458.88
Net Income	315,247.31
Total Equity	314,339.67
TOTAL LIABILITIES & EQUITY	314,519.82