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10/12/26

Accrual Basis

Baker County Library District
Profit & Loss Budget Performance
October 2026

	Oct 26	Bu...	% of B...	Jul - Oct 26	YTD Budget	% of Budget	Annual Budget
Income							
4000 · Current Year Tax Levy							
4001 · Current Tax Levy	0.00	0.00	0.0%	0.00	1,105,662.00	0.0%	1,105,662.00
4006 · Local Option Levy	0.00	0.00	0.0%	0.00	493,501.00	0.0%	493,501.00
Total 4000 · Current Year Tax Levy	0.00	0.00	0.0%	0.00	1,599,163.00	0.0%	1,599,163.00
4005 · Prior Year Taxes							
4011 · Levy 1st year prior	2,988.76			7,943.99			
4012 · Levy 2nd year prior	437.13			2,641.83			
4013 · Levy 3rd year prior	393.06			2,282.37			
4014 · Levy 4th year prior	590.81			4,921.65			
4015 · Levy 5th year prior	72.57			72.57			
4016 · Levy 6th year prior	74.67			74.67			
4005 · Prior Year Taxes - Other	0.00	0.00	0.0%	0.00	65,000.00	0.0%	65,000.00
Total 4005 · Prior Year Taxes	4,557.00	0.00	100.0%	17,937.08	65,000.00	27.6%	65,000.00
4020 · Other Taxes/Bond Priors-LandSale	0.00	0.00	0.0%	0.00	1,500.00	0.0%	1,500.00
4060 · State Ready-2-Read Grant	0.00	0.00	0.0%	0.00	9,000.00	0.0%	9,000.00
4066 · Grant Revenue	0.00	0.00	0.0%	0.00	1,000.00	0.0%	1,000.00
4100 · Fines and Fees							
4101 · Fines	0.00			1,199.99			
4102 · Copies	0.00			922.25			
4103 · Fax	0.00			106.50			
4104 · Lost/damaged item reimb	0.00			152.13			
4105 · Library card replacement	0.00			22.00			
4106 · Non-resident card fees	0.00			3.00			
4110 · Misc and weekly over/short	0.00			13.40			
4100 · Fines and Fees - Other	0.00	0.00	0.0%	0.00	12,000.00	0.0%	12,000.00
Total 4100 · Fines and Fees	0.00	0.00	0.0%	2,419.27	12,000.00	20.2%	12,000.00
4200 · Interest Income	0.00	0.00	0.0%	5,250.95	45,000.00	11.7%	45,000.00
4300 · Other Revenues							
4302 · Donations	0.00	0.00	0.0%	54.04	250.00	21.6%	250.00
4307 · E-Rate Refunds	0.00	0.00	0.0%	0.00	10,750.00	0.0%	10,750.00
4309 · Friends Bookshop Sales	0.00			11.28			
4310 · Summer BookSale visa sales	0.00			0.00			
4320 · Other Revenues - Miscellaneous	122.00			348.96			
4300 · Other Revenues - Other	0.00			5.00			
Total 4300 · Other Revenues	122.00	0.00	100.0%	419.28	11,000.00	3.8%	11,000.00
4330 · Sage Fiscal Agency Fee	0.00	0.00	0.0%	0.00	2,235.00	0.0%	2,235.00
4500 · Transfer Income	0.00	0.00	0.0%	0.00	3,500.00	0.0%	3,500.00
4800 · Other Financing Sources	0.00	0.00	0.0%	0.00	14,000.00	0.0%	14,000.00
4999 · Beginning Cash							
4999.1 · Checking cash on hand	0.00			9,296.85			
4999.2 · LGIP cash on hand	0.00			718,292.90			
4999 · Beginning Cash - Other	0.00	0.00	0.0%	0.00	840,000.00	0.0%	840,000.00
Total 4999 · Beginning Cash	0.00	0.00	0.0%	727,589.75	840,000.00	86.6%	840,000.00
Total Income	4,679.00	0.00	100.0%	753,616.33	2,603,398.00	28.9%	2,603,398.00

Tax Turnover
10/02/2024
\$4,557.00
all priors

OK

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Baker County Library District

Profit & Loss Budget Performance

October 2026

	Oct 26	Bu...	% of B...	Jul - Oct 26	YTD Budget	% of Budget	Annual Budget
Gross Profit	4,679.00	0.00	100.0%	753,616.33	2,603,398.00	28.9%	2,603,398.00
Expense							
5000 · Personal Services							
5001 · District salaries							
5100 · Baker Branch							
5102 · Admin, Library Director	7,950.80	0.00	100.0%	31,665.65	95,408.00	33.2% <i>OK</i>	95,408.00
5105 · Admin, Business Manager	3,881.08	0.00	100.0%	15,630.31	47,047.00	33.2%	47,047.00
5129 · Lib Assoc II, TechSvc/ Serials	3,586.42	0.00	100.0%	13,488.60	40,114.00	33.6%	40,114.00
5131 · Admin I, Community Svcs	4,806.85	0.00	100.0%	17,994.83	54,863.00	32.8%	54,863.00
5132 · Lib Tech I, TechSvc/Catalog Asst	1,906.95	0.00	100.0%	8,994.97	60,959.00	14.8%	60,959.00
5133 · Lib Tech I, TechSvc/ Media	3,666.08	0.00	100.0%	14,187.92	43,329.00	32.7%	43,329.00
5134 · Admin I, Tech/Catalog Specialist	5,078.67	0.00	100.0%	20,120.55	29,939.00	67.2%	29,939.00
5135 · Librarian I, Circ/Office Mgr	4,387.89	0.00	100.0%	17,382.61	52,652.00	33.0%	52,652.00
5136 · Library Asst, Public Svc/Desk	2,180.45	0.00	100.0%	8,581.60	18,647.00	46.0%	18,647.00
5137 · Library Tech II, Youth Services	3,790.80	0.00	100.0%	15,017.60	45,492.00	33.0%	45,492.00
5138 · Library Tech I, TechSvc/Acqstn	1,506.48	0.00	100.0%	6,076.66	18,660.00	32.6%	18,660.00
5139 · Library Asst, Pages/Shelving	3,251.98	0.00	100.0%	14,053.94	49,600.00	28.3%	49,600.00
5150 · Lib Asst III Bookmobile	944.50	0.00	100.0%	3,742.23	19,151.00	19.5%	19,151.00
5152 · Admin, IT Systems Manager	5,368.34	0.00	100.0%	25,263.60	62,248.00	40.6%	62,248.00
5174 · Lib Tech I, Facilities Specialist	3,610.53	0.00	100.0%	14,356.87	43,329.00	33.1%	43,329.00
5194 · Vacation Subs & Special Projects	622.43	0.00	100.0%	2,819.26	15,714.00	17.9%	15,714.00
5195 · Staff Training	0.00	0.00	0.0%	1,902.33	4,910.00	38.7%	4,910.00
Total 5100 · Baker Branch	56,540.25	0.00	100.0%	231,279.53	702,062.00	32.9% <i>OK</i>	702,062.00
5200 · Branches, Lib Asst III							
5202 · Haines	1,361.86	0.00	100.0%	5,286.23	19,538.00	27.1%	19,538.00
5203 · Halfway	1,532.28	0.00	100.0%	5,433.45	19,151.00	28.4%	19,151.00
5204 · Richland	1,410.40	0.00	100.0%	6,181.29	19,151.00	32.3%	19,151.00
5205 · Huntington	1,714.95	0.00	100.0%	6,330.92	19,151.00	33.1%	19,151.00
5206 · Sumpter	1,556.31	0.00	100.0%	5,924.17	19,151.00	30.9%	19,151.00
5209 · Branch Training	47.58	0.00	100.0%	925.42	14,731.00	6.3%	14,731.00
Total 5200 · Branches, Lib Asst III	7,623.38	0.00	100.0%	30,081.48	110,873.00	27.1%	110,873.00
5700 · Grant & Other Program Wages							
5705 · Sage System Administrator	5,461.94			0.00			
5706 · Sage System Treasurer	739.25			0.00			
5710 · ASRL Grant Wages	683.62			899.51			
Total 5700 · Grant & Other Program Wages	6,884.81			899.51		<i>OK</i>	
Total 5001 · District salaries	71,048.44	0.00	100.0%	262,260.52	812,935.00	32.3%	812,935.00
5400 · Payroll Taxes & Benefits							
5401 · Group Insurance							
5401.1 · Health Insurance	13,319.50	0.00	100.0%	53,315.95	171,092.00	31.2%	171,092.00
5401.3 · Group Insurance Liability	0.00	0.00	0.0%	0.00	5,000.00	0.0%	5,000.00
5401.4 · Life Flight benefit	0.00			85.00			
Total 5401 · Group Insurance	13,319.50	0.00	100.0%	53,400.95	176,092.00	30.3% <i>OK</i>	176,092.00

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5403 · Life Insurance	218.78	0.00	100.0%	512.36	1,040.00	49.3%	1,040.00
5404 · PERS Retirement	14,239.13	0.00	100.0%	57,172.48	184,749.00	30.9%	184,749.00
5405 · Federal Employer Taxes	5,355.31	0.00	100.0%	21,031.28	62,190.00	33.8%	62,190.00
5406 · State Employer Taxes	328.43	0.00	100.0%	1,607.62	4,878.00	33.0%	4,878.00
5407 · Workmans Comp Ins	23.52	0.00	100.0%	1,064.44	1,880.00	56.6%	1,880.00
Total 5400 · Payroll Taxes & Benefits	33,484.67	0.00	100.0%	134,789.13	430,829.00	31.3%	430,829.00
Total 5000 · Personal Services	104,533.11	0.00	100.0%	397,049.65	1,243,764.00	31.9%	1,243,764.00
6000 · Materials and Services							
6100 · Books & Periodicals							
6110 · Adult Books	4,588.35	0.00	100.0%	12,307.36	54,000.00	22.8%	54,000.00
6120 · Children/Juv Books	1,769.81	0.00	100.0%	4,349.25	15,000.00	29.0%	15,000.00
6121 · Teen/YA (young adult) Books	440.02	0.00	100.0%	1,397.12	6,500.00	21.5%	6,500.00
6130 · Reference Books	0.00	0.00	0.0%	514.05	1,000.00	51.4%	1,000.00
6134 · Digital Materials	30.00	0.00	100.0%	24,114.82	30,000.00	80.4%	30,000.00
6140 · Periodicals	241.95	0.00	100.0%	11,094.20	14,000.00	79.2%	14,000.00
6150 · Audio	132.30	0.00	100.0%	629.12	4,000.00	15.7%	4,000.00
6160 · Video/DVD	3,006.91	0.00	100.0%	5,167.37	14,000.00	36.9%	14,000.00
6171 · Music	170.89	0.00	100.0%	254.78	1,000.00	25.5%	1,000.00
6172 · Elder Care Kits - book expense	0.00	0.00	0.0%	0.00	1,000.00	0.0%	1,000.00
Total 6100 · Books & Periodicals	10,380.23	0.00	100.0%	59,828.07	140,500.00	42.6%	140,500.00
6200 · Catalog Services							
6201 · SAGE Network	0.00	0.00	0.0%	0.00	24,000.00	0.0%	24,000.00
6204 · Content Subscr(OCLC,LibraryElf)	0.00	0.00	0.0%	402.85	500.00	80.6%	500.00
Total 6200 · Catalog Services	0.00	0.00	0.0%	402.85	24,500.00	1.6%	24,500.00
6300 · Facilities & IT Maintenance							
6310 · Building & Grounds Maintenance							
6311 · Branch building expenses	215.85			3,225.24			
6310 · Building & Grounds Maintenance - Other	957.66	0.00	100.0%	11,100.02	61,000.00	18.2%	61,000.00
Total 6310 · Building & Grounds Maintenance	1,173.51	0.00	100.0%	14,325.26	61,000.00	23.5%	61,000.00
6320 · Janitorial Supplies							
6321 · Janitorial Contract	2,200.00	0.00	100.0%	6,600.00	25,000.00	26.4%	25,000.00
6322 · Janitorial Supplies	173.80	0.00	100.0%	733.68	3,200.00	22.9%	3,200.00
Total 6320 · Janitorial Supplies	2,373.80	0.00	100.0%	7,333.68	28,200.00	26.0%	28,200.00
6340 · Equipment Maintenance/ Lease	118.44	0.00	100.0%	1,093.09	6,500.00	16.8%	6,500.00
6345 · Computer Maintenance							
6345.1 · Computer - Maintenance	140.63	0.00	100.0%	1,710.04	10,000.00	17.1%	10,000.00
6345.2 · Software subscriptions	645.72	0.00	100.0%	11,341.79	20,000.00	56.7%	20,000.00
6345.21 · Patron Hotspot Services	60.68	0.00	100.0%	1,034.44	7,000.00	14.8%	7,000.00
6345.22 · Patron Tablet Services	144.88	0.00	100.0%	414.40	2,500.00	16.6%	2,500.00
6345.3 · Comp Tech - Branch Travel	0.00	0.00	0.0%	293.46	1,500.00	19.6%	1,500.00
6345.4 · Computer - Hardware	0.00	0.00	0.0%	1,452.65	14,000.00	10.4%	14,000.00
6345.41 · Safety & Security Expense	0.00	0.00	0.0%	0.00	2,000.00	0.0%	2,000.00
Total 6345 · Computer Maintenance	991.91	0.00	100.0%	16,246.78	57,000.00	28.5%	57,000.00

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	Oct 26	Bu...	% of B...	Jul - Oct 26	YTD Budget	% of Budget	Annual Budget
Total 6300 · Facilities & IT Maintenance	4,657.66	0.00	100.0%	38,998.81	152,700.00	25.5%	152,700.00
6400 · Bookmobile & Vehicle Operations							
6410 · Bookmobile & Vehicle Fuel	162.83	0.00	100.0%	1,108.13	7,500.00	14.8%	7,500.00
6420 · Bkmbi & Vehicle Maintenance	58.48	0.00	100.0%	6,152.61	10,000.00	61.5%	10,000.00
Total 6400 · Bookmobile & Vehicle Operations	221.31	0.00	100.0%	7,260.74	17,500.00	41.5%	17,500.00
6600 · Corporate Costs							
6610 · Insurance							
6613 · SDIS Liability	0.00	0.00	0.0%	0.00	35,000.00	0.0%	35,000.00
6614 · Flood Insurance	0.00	0.00	0.0%	0.00	3,500.00	0.0%	3,500.00
Total 6610 · Insurance	0.00	0.00	0.0%	0.00	38,500.00	0.0%	38,500.00
6620 · Travel, Training, Prof Developmnt							
6620.4 · ARSL Grant Travel & Training	0.00			1,439.75			
6620 · Travel, Training, Prof Developmnt - Other	1,416.35			2,968.11	5,000.00	59.4%	5,000.00
Total 6620 · Travel, Training, Prof Developmnt	1,416.35			4,407.86	5,000.00	88.2%	5,000.00
6630 · Election	0.00			0.00	4,000.00	0.0%	4,000.00
6640 · Auditor	0.00			0.00	15,000.00	0.0%	15,000.00
6641 · Bookkeeping Supplies & Services	0.00			30.00	4,000.00	0.8%	4,000.00
6660 · Association Dues	0.00			40.32	5,500.00	0.7%	5,500.00
6680 · Marketing/ Publication	0.00			1,452.20	6,500.00	22.3%	6,500.00
6690 · Financial Mgmt Fees							
6690.1 · Checking Account Fees	0.00			106.85			
6690.2 · Pool 5291 Fees	0.00			21.18			
6690.3 · PayPal Transaction Fees	0.00			27.41			
6690.4 · Quick Books Direct Deposit Fees	6.00			187.00			
6690 · Financial Mgmt Fees - Other	0.00	0.00	0.0%	0.00	1,500.00	0.0%	1,500.00
Total 6690 · Financial Mgmt Fees	6.00	0.00	100.0%	342.44	1,500.00	22.8%	1,500.00
6691 · Legal Administration	0.00	0.00	0.0%	0.00	650.00	0.0%	650.00
6692 · Professional services	69.90	0.00	100.0%	231.45	1,200.00	19.3%	1,200.00
6696 · Public Programs							
6696.2 · Library of Things	0.00			44.54			
6696 · Public Programs - Other	0.00	0.00	0.0%	1,457.93	5,000.00	29.2%	5,000.00
Total 6696 · Public Programs	0.00	0.00	0.0%	1,502.47	5,000.00	30.0%	5,000.00
Total 6600 · Corporate Costs	1,492.25	0.00	100.0%	8,006.74	86,850.00	9.2%	86,850.00
6700 · Other Operating Expenses							
6720 · Branch Mileage	462.30			1,889.18	6,500.00	29.1%	6,500.00
6730 · Library Services Supplies	1,221.18			4,563.08	18,000.00	25.4%	18,000.00
6731 · Youth Programs							
6731.2 · Summer Reading (SRP)	0.00			1,244.18	5,000.00	24.9%	5,000.00
6731.3 · Storytime	0.00			221.68	3,000.00	7.4%	3,000.00
6731.4 · Other Youth Programs	1,581.46			1,583.93	1,000.00	158.4%	1,000.00
6731.42 · R2R Ready-To-Read program	4,621.98			4,621.98	500.00	924.4%	500.00
6731.5 · Teen Activities	0.00			364.62	1,000.00	36.5%	1,000.00
6731.6 · Makerspace Club	83.93			421.35	2,000.00	21.1%	2,000.00
6731.7 · Battle of the Books Program	0.00			0.00	1,500.00	0.0%	1,500.00

CK#32709
Coast-To-Coast
\$1,179.92
HP Laserjet-8
printed
cartridges
(147 avg. each)

* VISA
\$4,621.98
2-Dell computers
educational units
for childrens area.

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6731.8 · Bikes-for-Books Program	0.00	0.00	0.0%	782.92	1,000.00	78.3%	1,000.00
Total 6731 · Youth Programs	6,287.37	0.00	100.0%	9,240.66	15,000.00	61.6% <i>OK</i>	15,000.00
6740 · Postage & Freight	18.03	0.00	100.0%	294.61	1,500.00	19.6% <i>OK</i>	1,500.00
6750 · Utilities							
6751 · Garbage							
6751.1 · Baker-Baker Sanitary	0.00	0.00	0.0%	641.62	2,600.00	24.7%	2,600.00
6751.2 · Haines-Baker Sanitary	0.00	0.00	0.0%	67.00	300.00	22.3%	300.00
6751.3 · Halfway-LaRue Sanitary	30.00	0.00	100.0%	90.00	500.00	18.0%	500.00
6751.5 · Huntington-Baker Sanitary	0.00	0.00	0.0%	84.00	300.00	28.0%	300.00
Total 6751 · Garbage	30.00	0.00	100.0%	882.62	3,700.00	23.9%	3,700.00
6752 · Heating Fuel							
6752.1 · Baker-Cascade Natural Gas	0.00	0.00	0.0%	43.75	14,000.00	0.3%	14,000.00
6752.2 · Haines-Ed Staub	0.00	0.00	0.0%	0.00	2,000.00	0.0%	2,000.00
6752.3 · Halfway-Ed Staub	0.00	0.00	0.0%	0.00	2,500.00	0.0%	2,500.00
6752.6 · Sumpter-City of Sumpter(Shared)	0.00	0.00	0.0%	0.00	2,000.00	0.0%	2,000.00
Total 6752 · Heating Fuel	0.00	0.00	0.0%	43.75	20,500.00	0.2%	20,500.00
6753 · Water/Sewer							
6753.1 · Baker-City of Baker City	0.00	0.00	0.0%	863.59	2,300.00	37.5%	2,300.00
6753.2 · Haines-City of Haines	0.00	0.00	0.0%	276.00	1,150.00	24.0%	1,150.00
6753.3 · Halfway-City of Halfway	0.00	0.00	0.0%	258.00	1,100.00	23.5%	1,100.00
6753.4 · Richland (NEOHA agreement)	0.00	0.00	0.0%	104.73	600.00	17.5%	600.00
6753.5 · Huntington-City of Huntingtn	0.00	0.00	0.0%	279.00	1,100.00	25.4%	1,100.00
Total 6753 · Water/Sewer	0.00	0.00	0.0%	1,781.32	6,250.00	28.5%	6,250.00
6754 · Electric							
6754.1 · Baker - OTEC	0.00	0.00	0.0%	5,299.24	15,000.00	35.3%	15,000.00
6754.2 · Haines - OTEC	0.00	0.00	0.0%	339.61	2,000.00	17.0%	2,000.00
6754.3 · Halfway-Idaho Power	0.00	0.00	0.0%	534.76	1,200.00	44.6%	1,200.00
6754.4 · Richland (NEOHA agreement)	0.00	0.00	0.0%	383.04	3,000.00	12.8%	3,000.00
6754.5 · Huntington-Idaho Power	0.00	0.00	0.0%	265.51	2,000.00	13.3%	2,000.00
6754.6 · Sumpter-City of Sumpter(Shared)	0.00	0.00	0.0%	0.00	1,000.00	0.0%	1,000.00
Total 6754 · Electric	0.00	0.00	0.0%	6,822.16	24,200.00	28.2%	24,200.00
Total 6750 · Utilities	30.00	0.00	100.0%	9,529.85	54,650.00	17.4% <i>OK</i>	54,650.00
6756 · Telecommunications							
6756.0 · Telephone							
6756.1 · Baker - Ooma VoIP Svc	160.80	0.00	100.0%	643.20	2,600.00	24.7%	2,600.00
6756.2 · Haines - Cascade/Reliance	65.99	0.00	100.0%	264.08	850.00	31.1%	850.00
6756.3 · Halfway - Pine Telephone	47.52	0.00	100.0%	195.28	600.00	32.5%	600.00
6756.4 · Richland - Eagle Telephone	46.10	0.00	100.0%	133.05	500.00	26.6%	500.00
6756.5 · Huntington -CenturyTel	0.00	0.00	0.0%	199.34	1,200.00	16.6%	1,200.00
6756.6 · Sumpter - CenturyLink/Qwest	39.78	0.00	100.0%	178.72	600.00	29.8%	600.00
6756.8 · Cellular Service-Verizon	0.00	0.00	0.0%	234.76	1,000.00	23.5%	1,000.00
Total 6756.0 · Telephone	360.19	0.00	100.0%	1,848.43	7,350.00	25.1%	7,350.00
6757.0 · Internet							
6757.1 · Baker - Inland Development	620.00	0.00	100.0%	2,480.00	8,600.00	28.8%	8,600.00
6757.2 · Haines - Cascade/Reliance	80.00	0.00	100.0%	320.00	1,000.00	32.0%	1,000.00

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Accrual Basis

Baker County Library District
Profit & Loss Budget Performance
 October 2026

	Oct 26	Bu...	% of B...	Jul - Oct 26	YTD Budget	% of Budget	Annual Budget
6757.3 · Halfway - Pine Tel	100.53	0.00	100.0%	402.12	1,300.00	30.9%	1,300.00
6757.4 · Richland - Pine Tel	45.26	0.00	100.0%	181.04	550.00	32.9%	550.00
6757.5 · Huntington-US Cellular/T-Mobile	34.20	0.00	100.0%	102.60	500.00	20.5%	500.00
6757.6 · Sumpter - CenturyLink/Qwest	117.95	0.00	100.0%	454.80	1,500.00	30.3%	1,500.00
6757.8 · Bookmobile - Verizon hot spot	0.00	0.00	0.0%	122.40	500.00	24.5%	500.00
Total 6757.0 · Internet	997.94	0.00	100.0%	4,062.96	13,950.00	29.1%	13,950.00
Total 6756 · Telecommunications	1,358.13	0.00	100.0%	5,911.39	21,300.00	27.8% <i>OK</i>	21,300.00
Total 6700 · Other Operating Expenses	9,377.01	0.00	100.0%	31,428.77	116,950.00	26.9%	116,950.00
Total 6000 · Materials and Services	26,128.46	0.00	100.0%	145,925.98	539,000.00	27.1% <i>OK</i>	539,000.00
7000 · Capital Outlay	0.00	0.00	0.0%	1,797.08	25,000.00	7.2% <i>OK</i>	25,000.00
8000 · Transfers & Contingency							
8004 · Contingency							
8004.1 · Operating Contingency	0.00	0.00	0.0%	0.00	30,634.00	0.0%	30,634.00
8004.2 · Reserve for future expenditure	0.00	0.00	0.0%	0.00	700,000.00	0.0%	700,000.00
Total 8004 · Contingency	0.00	0.00	0.0%	0.00	730,634.00	0.0%	730,634.00
8005 · Transfers							
8005.1 · Transfer-OF Technology Fund	0.00	0.00	0.0%	0.00	5,000.00	0.0%	5,000.00
8005.2 · Transfer-OF Severance Fund	0.00	0.00	0.0%	0.00	10,000.00	0.0%	10,000.00
8005.5 · Transfer-Capital Inv Fund	0.00	0.00	0.0%	0.00	50,000.00	0.0%	50,000.00
Total 8005 · Transfers	0.00	0.00	0.0%	0.00	65,000.00	0.0%	65,000.00
Total 8000 · Transfers & Contingency	0.00	0.00	0.0%	0.00	795,634.00	0.0%	795,634.00
Total Expense	130,661.57	0.00	100.0%	544,772.71	2,603,398.00	20.9%	2,603,398.00
Net Income	-125,982.57	0.00	100.0%	208,843.62	0.00	100.0%	0.00

Current Cash Available
 checking \$ 30
 pool \$ 221,460
\$ 221,490

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Accrual Basis

Baker Co Library - Other Funds

Profit & Loss Budget Overview

July through October 2026

	Jul - Oct 26	Budget	\$ Over Budget	% of Budget
Income				
4400.0 · OTHER USES Funds				
4415.0 · LITERACY Department				
4415.1 · Beginning Cash Literacy	1,146.77	2,000.00	-853.23	57.3%
4415.9 · Interest Income Literacy	11.62	100.00	-88.38	11.6%
Total 4415.0 · LITERACY Department	1,158.39	2,100.00	-941.61	55.2%
4420.0 · MEMORIAL Department				
4420.1 · Beginning Cash Memorial	104,699.91	103,000.00	1,699.91	101.7%
4420.2 · Donations				
4420.21 · Baker Contributions	100.00			
4420.2 · Donations - Other	0.00	1,500.00	-1,500.00	0.0%
Total 4420.2 · Donations	100.00	1,500.00	-1,400.00	6.7%
4420.5 · Grant Income	0.00	10,000.00	-10,000.00	0.0%
4420.7 · Other Revenue				
4420.71 · Amazon Book Sales	1,590.17	4,000.00	-2,409.83	39.8%
Total 4420.7 · Other Revenue	1,590.17	4,000.00	-2,409.83	39.8%
4429.9 · Interest Income Memorial	1,015.28	5,600.00	-4,584.72	18.1%
Total 4420.0 · MEMORIAL Department	107,405.36	124,100.00	-16,694.64	86.5%
4430.0 · SEVERANCE Liability Dept				
4430.1 · Beginning cash Severance Liab	141,199.47	135,000.00	6,199.47	104.6%
4430.8 · Transfer from General Fund	0.00	10,000.00	-10,000.00	0.0%
4430.9 · Interest Income Severance Liab	1,430.63	5,600.00	-4,169.37	25.5%
Total 4430.0 · SEVERANCE Liability Dept	142,630.10	150,600.00	-7,969.90	94.7%
4524.0 · TECHNOLOGY Department				
4524.1 · Beginning cash Technology	23,381.00	20,000.00	3,381.00	116.9%
4524.8 · Transfer from General Fund	0.00	5,000.00	-5,000.00	0.0%
4524.9 · Interest income Technology	236.89	700.00	-463.11	33.8%
Total 4524.0 · TECHNOLOGY Department	23,617.89	25,700.00	-2,082.11	91.9%
Total 4400.0 · OTHER USES Funds	274,811.74	302,500.00	-27,688.26	90.8%
Total Income	274,811.74	302,500.00	-27,688.26	90.8%
Expense				
6000 · Other Uses Fund				
6200 · Literacy Department	0.00	2,000.00	-2,000.00	0.0%
6300 · Memorial Department				

Pool
Interest
\$884.65
9/30/2026
Split with
4 dept.'s

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Accrual Basis

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

	Jul - Oct 26	Budget	\$ Over Budget	% of Budget
6350 · General Memorial M&S	884.73			
6364.5 · Amazon Book Sales Expenses	370.80			
6397 · Transfer to GF Election Reserve	0.00	1,000.00	-1,000.00	0.0%
6399 · Transfer to General Fund	0.00	5,000.00	-5,000.00	0.0%
6300 · Memorial Department - Other	0.00	139,250.00	-139,250.00	0.0%
Total 6300 · Memorial Department	1,255.53	145,250.00	-143,994.47	0.9%
6430 · Severance Liability Dept	0.00	135,000.00	-135,000.00	0.0%
6524 · Technology Department	0.00	20,000.00	-20,000.00	0.0%
6900 · Misc. bank charges				
6900.2 · Bank Fees-Memorial Fund	36.00			
6900 · Misc. bank charges - Other	0.00	250.00	-250.00	0.0%
Total 6900 · Misc. bank charges	36.00	250.00	-214.00	14.4%
Total 6000 · Other Uses Fund	1,291.53	302,500.00	-301,208.47	0.4%
Total Expense	1,291.53	302,500.00	-301,208.47	0.4%
Net Income	273,520.21	0.00	273,520.21	100.0%

10/13/26 Visa \$ 228.04 = Amazon shipping expense \$ 113.31
 + staff party 114.73
 \$ 228.04

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Accrual Basis

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

	Jul - Oct 26	Budget	\$ Over Budget	% of Budget
Income				
4600 · CAPITAL INVESTMENT Fund				
4600.1 · Beginning Cash Capital Invest	181,707.14	175,000.00	6,707.14	103.8%
4600.5 · Capital Inv - Grant Income	0.00	5,000.00	-5,000.00	0.0%
4600.8 · Transfer from General Fund	0.00	50,000.00	-50,000.00	0.0%
4600.9 · Interest Income Capital Invest	1,841.05	6,500.00	-4,658.95	28.3%
Total 4600 · CAPITAL INVESTMENT Fund	183,548.19	236,500.00	-52,951.81	77.6%
Total Income	183,548.19	236,500.00	-52,951.81	77.6%
Expense				
6600 · CAPITAL INVESTMENT Expense				
6600.1 · Facilities Maint & Repair	0.00	236,500.00	-236,500.00	0.0%
Total 6600 · CAPITAL INVESTMENT Expense	0.00	236,500.00	-236,500.00	0.0%
Total Expense	0.00	236,500.00	-236,500.00	0.0%
Net Income	183,548.19	0.00	183,548.19	100.0%

Interest
\$604.47
9/30/26

No Activity

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Accrual Basis

Baker Co Library - Sage Fund
Profit & Loss Budget Performance
October 2026

	Oct 26	Bu...	% of ...	Jul - Oct 26	YTD Budget	% of Budget	Annual Budget
Income							
4000 · Membership Dues <i>- Bells sent in October</i>	0.00	0.00	0.0%	0.00	280,000.00	0.0%	280,000.00
4010 · Grant Revenue							
4011 · LSTA Grant #1 - Courier	0.00	0.00	0.0%	35,828.00	73,000.00	49.1% <i>OK</i>	73,000.00
4012 · LSTA Grant #1- Indirect Charges	0.00	0.00	0.0%	0.00	2,000.00	0.0%	2,000.00
Total 4010 · Grant Revenue <i>9/30/26 Pool</i>	0.00	0.00	0.0%	35,828.00	75,000.00	47.8%	75,000.00
4200 · Interest Income <i>Interest</i>	0.00	0.00	0.0%	2,069.19	12,000.00	17.2%	12,000.00
4300 · Other Revenues	0.00	0.00	0.0%	0.00	5,500.00	0.0%	5,500.00
4999 · Beginning Cash <i>\$ 606.83</i>	0.00	0.00	0.0%	275,851.23	280,000.00	98.5%	280,000.00
Total Income	0.00	0.00	0.0%	313,748.42	652,500.00	48.1%	652,500.00
Expense							
5000 · Sage Personal Services							
5100 · Sage Staff Salaries & Wages <i>10/01 Payroll - 3 months in fiscal year - to-date</i>							
5101 · System Administrator- ER	5,461.94	0.00	100.0%	20,862.82	86,252.00	24.2%	86,252.00
5102 · Business Manager- CH	739.25	0.00	100.0%	2,145.51	8,483.00	25.3%	8,483.00
Total 5100 · Sage Staff Salaries & Wages	6,201.19	0.00	100.0%	23,008.33	94,735.00	24.3% <i>OK</i>	94,735.00
5200 · Sage Payroll Taxes & Benefits							
5201 · Group Health Insurance	0.00	0.00	0.0%	0.00	20,467.00	0.0%	20,467.00
5203 · Life Insurance	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
5204 · PERS Retirement <i>3 months</i>	1,841.44	0.00	100.0%	6,829.54	27,609.00	24.7% <i>OK</i>	27,609.00
5205 · Fed SS Employer Taxes	474.39	0.00	100.0%	1,760.13	7,247.00	24.3%	7,247.00
5206 · State Employer Taxes	-11.12	0.00	100.0%	84.71	543.00	15.6%	543.00
5207 · Workmans Comp	0.00	0.00	0.0%	263.00	739.00	35.6%	739.00
5299 · Payroll Expenses	1.75	0.00	100.0%	5.25	150.00	3.5%	150.00
Total 5200 · Sage Payroll Taxes & Benefits	2,306.46	0.00	100.0%	8,942.63	56,755.00	15.8%	56,755.00
Total 5000 · Sage Personal Services <i>OK</i>	8,507.65	0.00	100.0%	31,950.96	151,490.00	21.1% <i>OK</i>	151,490.00
6000 · Materials & Services							
6100 · Accounting & Auditing	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6110 · Administrative Services (BCLD)	0.00	0.00	0.0%	0.00	2,400.00	0.0%	2,400.00
6130 · Courier Services & Supplies <i>4 small</i>							
6131 · LSTA Courier Grant	0.00	0.00	0.0%	59,283.00	73,000.00	81.2%	73,000.00
6132 · Sage Courier Expense <i>Courier</i>	1,793.35	0.00	100.0%	8,758.77	40,000.00	21.9%	40,000.00
6133 · Courier Supplies <i>Checks</i>	0.00	0.00	0.0%	0.00	2,000.00	0.0%	2,000.00
Total 6130 · Courier Services & Supplies <i>+ small Visa</i>	1,793.35	0.00	100.0%	68,041.77	115,000.00	59.2%	115,000.00
6140 · Dues & Subscriptions	0.00	0.00	0.0%	0.00	6,500.00	0.0%	6,500.00
6180 · Postage & Freight	0.00	0.00	0.0%	25.80	100.00	25.8%	100.00
6190 · Printing	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
6200 · Supplies, Office	0.00	0.00	0.0%	1,500.15	500.00	300.0%	500.00

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Accrual Basis

Baker Co Library - Sage Fund
Profit & Loss Budget Performance
October 2026

	Oct 26	Bu...	% of ...	Jul - Oct 26	YTD Budget	% of Budget	Annual Budget
6210 · Tech Contracted Services							
6210.1 · System Support Contract	7,027.83	0.00	100.0%	20,377.89	84,334.00	24.2%	84,334.00
6210.3 · Technical services	0.00	0.00	0.0%	1,001.30	13,500.00	7.4%	13,500.00
Total 6210 · Tech Contracted Services	7,027.83	0.00	100.0%	21,379.19	97,834.00	21.9%	97,834.00
6220 · Technology							
6220.1 · Tech Support & Subscriptions	0.00			6,907.50			
6220.2 · Development	300.00			300.00			
6220.3 · Patron Notification System	0.00			11,935.00			
6220 · Technology - Other	0.00	0.00	0.0%	0.00	20,000.00	0.0%	20,000.00
Total 6220 · Technology	300.00	0.00	100.0%	19,142.50	20,000.00	95.7%	20,000.00
6240 · Telecommunications	0.00	0.00	0.0%	0.00	200.00	0.0%	200.00
6250 · Training & Prof Development	0.00	0.00	0.0%	0.00	500.00	0.0%	500.00
6260 · Travel	0.00	0.00	0.0%	0.00	2,000.00	0.0%	2,000.00
Total 6000 · Materials & Services	9,121.18	0.00	100.0%	110,089.41	245,034.00	44.9%	245,034.00
7000 · Capital Outlay	0.00	0.00	0.0%	0.00	15,000.00	0.0%	15,000.00
8000 · Contingency	0.00	0.00	0.0%	0.00	30,000.00	0.0%	30,000.00
Total Expense	17,628.83	0.00	100.0%	142,040.37	441,524.00	32.2%	441,524.00
Net Income	-17,628.83	0.00	100.0%	171,708.05	210,976.00	81.4%	210,976.00

Current Cash Balances @ 10/14

Checking \$ 9264
 Pool \$ 100,635
 Total 109,899

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Accrual Basis

Baker Co Library - Sage Fund
Balance Sheet Prev Year Comparison
As of October 13, 2026

*Cash Balance
Comparison*

	Oct 13, 26	Oct 13, 25	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · US Bank Checking	11,120.75	672.92	10,447.83	1,552.6%
1005 · LGIP Pool Account #6500	160,635.37	177,030.94	-16,395.57	-9.3%
Total Checking/Savings	171,756.12	177,703.86	-5,947.74	-3.4%
Accounts Receivable				
1300 · Accounts Receivable	0.00	276,487.00	-276,487.00	-100.0%
Total Accounts Receivable	0.00	276,487.00	-276,487.00	-100.0%
Total Current Assets	171,756.12	454,190.86	-282,434.74	-62.2%
TOTAL ASSETS	171,756.12	454,190.86	-282,434.74	-62.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2100 · Payroll Liabilities				
2115 · State Form OQ liability	0.00	3.82	-3.82	-100.0%
2116 · STT Statewide Transit Tax	0.00	6.48	-6.48	-100.0%
2117 · State Paid Family Leave tax	0.00	65.28	-65.28	-100.0%
2190 · PERS deferred comp	0.00	40.39	-40.39	-100.0%
Total 2100 · Payroll Liabilities	0.00	115.97	-115.97	-100.0%
Total Other Current Liabilities	0.00	115.97	-115.97	-100.0%
Total Current Liabilities	0.00	115.97	-115.97	-100.0%
Total Liabilities	0.00	115.97	-115.97	-100.0%
Equity				
3000 · Opening Balance Equity	103,619.37	103,619.37	0.00	0.0%
3001 · Cash Adjustment Account	-275,851.23	-275,757.86	-93.37	0.0%
32000 · Owners Equity	170,424.02	155,085.62	15,338.40	9.9%
Net Income	173,563.96	471,127.76	-297,563.80	-63.2%
Total Equity	171,756.12	454,074.89	-282,318.77	-62.2%
TOTAL LIABILITIES & EQUITY	171,756.12	454,190.86	-282,434.74	-62.2%