

Baker County Library District

Board of Directors

Regular Meeting Agenda

Monday, Oct 19, 2020, 6:00 – 8:00 pm

Virtual Meeting held electronically via GoToMeeting

Kyra Rohner, President

Please join from your computer, tablet or smartphone.

<https://global.gotomeeting.com/join/118925933>

You can also dial in using your phone.

United States: [+1 \(224\) 501-3412](tel:+12245013412)

Access Code: 118-925-933

- | | |
|---|--------------|
| 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. Continuation of Services Plan - Review (ACTION) | Stokes |
| b. Revising Financial Management Policy (ACTION) | Stokes/Hawes |
| c. Resolution to authorize online auto payments (ACTION) | Stokes/Hawes |
| d. Report on budget revenue projection (ACTION) | Stokes |
| e. Proposal to bid on OTEC surplus vehicles (ACTION) | Stokes |
| f. Report on Materials Recovery Service Trial | Stokes |
| g. Discussion of In-Person Board Meeting | Rohner |
| VII. REPORTS | |
| a. Director | Stokes |
| b. Finance | Hawes |
| VIII. Next meeting: Nov 9, 2020 | Rohner |
| IX. ADJOURNMENT | Rohner |

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) (e, j) Property

ORS 192.660 (2) (h) Legal Rights

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 via online webconference software . The meetings are open to the public. Sign language interpretation for the hearing impaired is available if at least 48 hours notice is given.

Library Board Meeting – Annotated Agenda

Monday, Oct 19, 2020, 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

Attachments:

- II.b.i. Board meeting minutes, Sep 14 2020

- III. **Conflicts or potential conflicts of interest** Rohner
- IV. **Open forum for general public, comments & communications** Rohner
- V. **OLD BUSINESS** Stokes
 - a. **Report on Pandemic Response Activities**

Attachments:

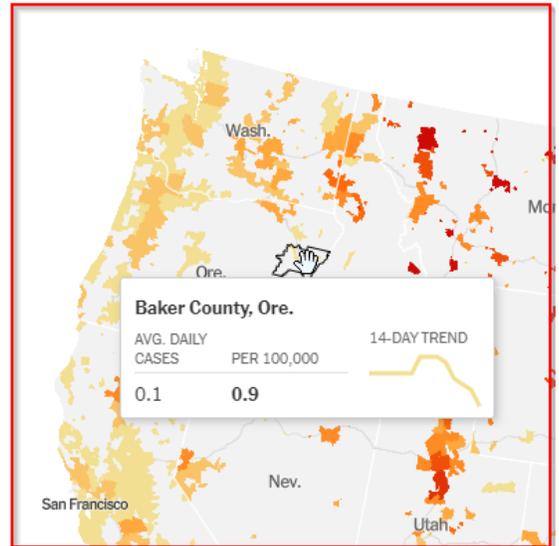
- V.a.i. Recommended Reading on COVID-19 issues

At the Sep 14 board meeting, I reported that Baker County cases were up to 90. As of Sunday, 10/18/20 the case count is at 112. There was only one new case in the past 7 days. The two weeks prior to that saw 10 and 7 cases, so the spread may be limited to clusters.

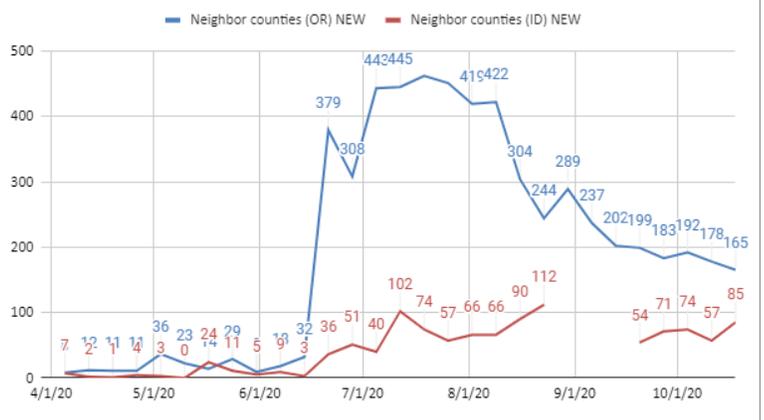
Case growth in Malheur county south of us continues to lead the state, though rates have slowed somewhat. Wallowa County has logged double digit growth in 2 of the last 4 weeks. Rates are trending downward in our other Oregon neighbor counties.

Idaho neighbors are showing steady case growth. The Boise metro area is still logging a large number of cases and greater spread is anticipated with the restart of schools. But the hottest spots recently are in the north, central and eastern areas of Idaho.

With Baker rates fairly stable and schools resuming in-person instruction for elementary grades beginning Oct 14, the library staff and I decided to relax occupancy and visitation time restrictions a little at the Baker branch. Occupancy is now at 15 (up from 8), and visitation time for browsing is increased from 20 minutes to 30. Some staff expressed concern about the logistics of



BAKER Neighbor counties - new cases per week



Library Board Meeting – Annotated Agenda

Monday, Oct 19, 2020, 6:00 pm

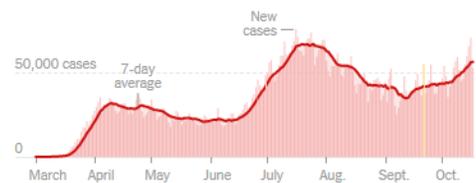
Notes prepared by Library Director Perry Stokes

managing the increased number of visitors at one time while on the front desk, but were willing to see how it goes. We are still in service Phase 2B with this adjustment. Advancement to Phase 3, in which we re-open public restroom and meeting room use, is conditioned upon achieving ventilation improvements as well as transmission risk metrics.

Facilities staff Ed Adamson has continued to aggressively pursue building air quality improvements with the help of some HVAC system experts for consultation. To our dismay, his team revealed that the Baker branch system is pulling in almost no fresh air from outside. He has also learned that the building has existing ductwork for ventilating restrooms but the fans on these channels seem to have failed or been turned off long ago. He will be resolving those issues with installation of new system controls, higher quality filters, and new fan motors and is putting in wall-mount air purifiers over the next several weeks at all our facilities.

By The New York Times Updated October 18, 2020, 2:11 P.M. E.T.

Leer en español



	TOTAL REPORTED	ON OCT. 17	14-DAY CHANGE
Cases	8.1 million+	52,774	+28% →
Deaths	219,428	679	+1% →

■ Day with data reporting anomaly.
Includes confirmed and probable cases where available. 14-day change trends use 7-day averages.

Nationally and globally, pandemic numbers are again surging in a “second wave” or “third peak of the first wave” as experts have expected. [Projections](#) show continued growth through mid-winter with deaths in the US to be between 350,000 - [410,000](#) by February. [Resurgence frequency through 2021](#) and beyond depends much on the strength of immunity, about which little is still known.

VI. NEW BUSINESS

a. Continuation of Services Plan - Review (ACTION)

Stokes

Attachments:

- VI.a.i. [Continuation of Services Plan](#)

Minor changes to be presented at meeting.

b. Revising Financial Management Policy (ACTION)

Stokes/Hawes

Attachments:

- VI.b.i. Financial Management Policy (with revisions)

It is time to review and update this policy, which was adopted five years in August 2015. Christine has made a few minor changes, as follows:

Page 2, Item 1 under Disbursements. Edited “his designated alternate Administrative Assistant” to read “... or his designated alternate”. This was Sara but after she retired, this no longer applies. By adjusting the verbiage, it can be added in the future. At the moment your designated alternate would be one of the board which works fine.

Library Board Meeting – Annotated Agenda

Monday, Oct 19, 2020, 6:00 pm

Notes prepared by Library Director Perry Stokes

Page 4, Item 5 under Capital Outlay, the cost of \$500 has been changed to \$1,000 to agree with the asset capitalization policy.

c. Resolution to authorize online auto payments (ACTION)

Stokes/Hawes

Attachments:

- VI.c.i. Resolution R.03, Authorizing vendors for online and automatic payment of bills in 2020-21 [File: FY20-21_R03_vendors-ePay]

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.

d. Report on budget revenue projection (ACTION)

Stokes

This past week the Baker County Assessor released the annual summary table report for Tax Assessed Valuation. County growth is at 3.5%, which will result in approximately \$43,500 additional revenue for the library since our budget conservatively estimated a 2% growth.

This surplus adds to the large cash carryover the district has retained mostly from \$94,000 of funds unexpended during the lockdown period last spring. At the meeting I will show details on which line items the savings came from, and present my current ideas on how to re-allocate these funds with a supplemental budget at the November meeting.

e. Proposal to bid on OTEC surplus vehicles (ACTION)

Stokes

The library's vintage 1980 utility pickup has been in disuse due to disrepair for the last couple of years. Staff do not feel safe driving it, and prefer to use their personal vehicles for library errands. I am proposing to use up to \$15,000 of the district's surplus funds to bid on 2 vehicles up for auction by OTEC and replace that pickup.

f. Report on Materials Recovery Service Trial

Stokes

The task of pursuing delinquent accounts has traditionally been a duty of library staff and/or the Director. Pursuit involves phone calls, letters, and finally reporting and coordination with law enforcement for charges of Willful Detention of Library Materials in extreme cases. It is an unpleasant job that we prefer to avoid doing, so don't do very well or in a timely manner. To make that process more efficient and consistent, I will be engaging a trial of "Gentle Nudge Materials Recovery" with Unique Management Service, Inc. This company specializes in service to public libraries and comes highly recommended by colleagues. The cost to the district is nominal since the service pays for itself with fees. In fact, the library may instead experience less materials loss and more income from payment on lost/damaged items. When an account is delinquent and qualifies for referral to UMS, a \$10.00 administrative fee is added to the billings.

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Monday, Oct 19, 2020, 6:00 pm

Notes prepared by Library Director Perry Stokes

g. Discussion of In-Person Board Meeting Rohner

Board President Rohner wished to open a discussion about resuming in-person board meetings.

VII. REPORTS

a. Director Stokes

To be presented at meeting.

b. Finance Hawes

Attachments:

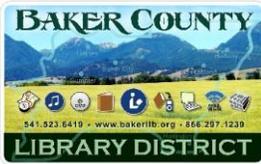
- VII.b.i. Hawes Narrative Report, Oct 19 2020
- VII.b.ii. Financial Report.

VIII. Next meeting: **Nov 9, 2020** Rohner

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

- FY20-21 Supplemental Budget, Revision 1

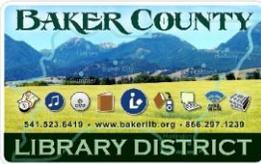
IX. ADJOURNMENT Rohner



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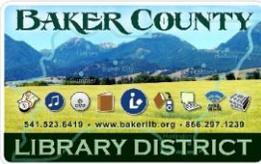
Call To Order	<p>The meeting took place online, utilizing <i>GoToMeeting</i> web conference platform. This meeting represents the Baker County Library District located at 2400 Resort Street, Baker City, Oregon.</p> <p>Attendees included Directors Kyra Rohner, Gary Dielman, Frances Vaughan, Beth Bigelow and Betty Palmer; along with Business Manager, Christine Hawes and Library Director, Perry Stokes who set up the meeting and was the host.</p> <p>After greetings and verification of who was present, President of the Board, Kyra Rohner, called the meeting to order at 6:05pm. Presence of a quorum was confirmed.</p> <p>Stokes displayed the board packet for all to view on screen.</p>
Consent Agenda	<p>Rohner asked any changes to the agenda. There were no changes suggested. Rohner asked for a motion to approve the agenda and the minutes from the last meeting. Dielman made a motion to approve the consent agenda; Palmer seconded; 5 yea, motion passed unanimously.</p>
Conflicts or Potential Conflicts of Interest	<p>Rohner asked for any conflicts of interest for board members. There were none stated.</p>
Open Forum for general public	<p>Rohner asked Stokes whether he had received anything from the public. Stokes had no communications to share.</p>
OLD BUSINESS: Report on Pandemic Response Activities	<p>Rohner moved to Old Business asked Stokes to continue. Stokes reported on the current situation of coronavirus trends in our region. Baker County is up to 90 cases. We were taken off the state watch list on September 3. Weekly growth rates have been up and down. Test positivity percentages have continued to be high. He reviewed activity for other counties in our region by displaying numbers and percentage data. He has worked on a <i>Continuation of Services</i> document which he will cover later on. Baker Schools have begun the year with distance learning, online classes only. The Schools are short on WiFi hotspots. A few families that did not receive a hotspot came to the library. Stokes is coordinating with school officials and has modified our service plan for those needing Internet access for school attendance. Use of private study areas will be allowed for up to 4 hours for class. The number of rooms is limited, so will be available only on a first-come-first-serve basis. The need for this accommodation is expected to just be for a week or so. The Baker School Superintendent anticipated additional hot spots to arrive next week.</p>



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	<p>Stokes is still looking for an affordable hotspot provider to serve our region. He is working with IT staff Jim White on this project. They have looked into options a few times before, but were not able to find any with sufficient coverage. Jim is also looking at getting equipment to extend the WiFi service area into the park. The intent is to boost the signal in a directed way so that people can get good service further into the park.</p> <p>The district has provided some new face shields for staff that have fun designs. Stokoes presented a view of examples. Some have animal themes, others are decorative with flowers. They help staff look less intimidating. Feedback has been positive.</p> <p>Stokes has had facilities staff Ed Adamson working on improving ventilation in our buildings. He will be installing new exhaust fans in bathrooms, and is also looking at air purifiers for the staff and public areas.</p> <p>We continue to use the Limited Access service model.</p>
<p>NEW BUSINESS: State of Emergency Policy</p>	<p>With that, Stokes said that he was ready to move to the new State of Emergency Policy in the packet. He reviewed the policy, highlighting key areas. To achieve the goal of safety during a public health emergency, some established policies need to be modified or suspended. During a declared State of Emergency, the admin is to create a Continuation of Service Plan that outline restrictions that stay in place until the emergency is over. The purpose is to maintain a safe and healthy environment for the public and employees.</p>
<p>Continuation of Services Plan</p>	<p>Stokes then reviewed the full <i>Continuation of Services Plan</i>. He read select areas of the policy. Page 2 outlines three different sets of metrics for risk levels. Each set helps determine whether to ease restrictions, increase them, or ready for increasing. We are currently at our base level having the building open to the public. If a step back from this point was needed, the buildings would close, going back to drive-up/curbside service only.</p> <p>Stokes crafted the sets of metrics based on the state’s Ready Schools, Safe Learners guidance. The metrics are primarily provided by Oregon Health Authority public health indicators, which are checked weekly.</p> <p>Palmer stated that Baker has had no hospitalizations related to COVID at this point.</p> <p>Stokes reviewed additional risk models he looks at. Baker County has improved enough be taken off of the State Watch List. But the county has experienced double digit case rate in the last couple weeks, and is currently in</p>



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the Orange level of risk according to the “Pandemics Explained” interactive map from Brown School of Public Health.

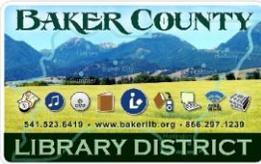
The Plan establishes 5 service levels, ranging from Level Zero (full lockdown) to Level 4 (“New Normal”), plus to preliminary “T-Minus” levels. He has tried to coordinate levels with the State system. Baker County, and most of the state, is currently in Phase 2 in the Governor’s rubric. Under the library’s Plan, we are currently at a Phase 2B service level. As conditions improve, the next step within the same phase is to incrementally increase the building occupancy limit. Under Phase 3A, we can open our restrooms, and in 3B use of meeting rooms can resume. The final Phase 4 of “New Normal” involves a return to nearly standard operations while remaining watchful and vigilant. Library programming and meeting room use may still be limited. Social distancing is still encouraged; self-checkout station usage is encouraged. The district will continue to enable work-from-home for staff.

Under the Plan, the library is authorizing a reimbursement amount for staff to buy a set of facemasks if they prefer others to what the district provides. The allocation is up to \$12 for each day regularly scheduled to work in a week, for a maximum of \$60. Staff are instructed to have a fresh mask each day. The reimbursement should be covered by the CARES ACT in the State. He covered other communal equipment use being limited, providing individual use.

Stokes reviewed recent lab test results on the length of time the SARS-Cov2 coronavirus can survive on various library items. There are organizations trying to provide some guidance for libraries, and a scientific basis for developing a standard. With the information available, Stokes is satisfied that a 7-day quarantine is sufficient to make materials safe. New discoveries continue to be made, resulting in some libraries shortening then extending their quarantine periods again. We have been stable using the 7-days.

The Plan provides a system for district staff to begin keeping a cleaning log, including facilities/ janitorial and front desk procedures. The Communication segment requires that certain staff who receive outside visitors will keep a log for contract tracing. The Safety Committee agreed on a list of staff that should keep a log, such as those that receive different people into their offices. We will craft a log template and begin tracking visitations this week. Stokes reviewed the procedures. No contact tracing log is kept for library visitors due to privacy concerns.

Palmer inquired about cleaning procedure for rooms such as those made available for families. Stokes said that after use, staff allow one hour for the room to air out, then clean surfaces with a chemical disinfectant. Some discussion on this. Palmer wondered if a contact tracing log should be kept for



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rooms used for “Learning pods”. Stokes said there is no need at this point; we are only allowing group use of a room if they are from the same household.

On the process for health screening, Stokes is having this segment reviewed by Baker Health Department staff. If they will allow, he will have employees self-screen when reporting to work. They may take their own temperature and respond to a survey of recent health activity questions.

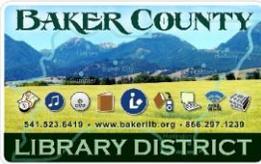
On Contact tracing, the district will have a plan for quarantine, cleaning and disinfection if a positive case is reported by staff. We can use employee schedules and logs for contact tracing.

On quarantine protocols, Stokes noted the Plan has various scenarios with instructions in each for staff who get sick. There is a federal law that guarantees sick pay for a person who is quarantined. Employees will use a specific form. Rohner asked what happens if a person doesn’t want to provide health information. Stokes was unsure. It is part of standard Personnel Policy that if a person is absent for 3 or more days of sick leave, they will provide a doctor’s note when returning to work. Rohner commented that there may be legal issues with asking for medical information, especially if a person doesn’t want to give it. Palmer replied that for employers during this pandemic, she believes the HIPPA laws are relaxed. She recommended talking to Nancy Staten at the health department.

The appendix of the policy establishes proper face mask and face shield elements and care. It establishes that the library will provide these as part of staff PPE, and requires staff to follow hygienic mask wear practice.

Stokes requested board approval of the set of new policies. The document packets include the *State of Emergency Policy* and *Continuation of Services Plan*. He added that according to projections, we should expect to be responding to COVID-19 issues for at least a year, if not longer. The Plan is to be considered a “living document” subject to monthly review and revision, he said. It is certainly not in its “final form.”

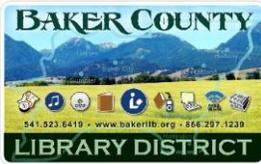
Rohner called for discussion. Palmer said that she has put together something similar for the School District. She thinks Stokes did “a thorough job” and the plan looks good. Dielman agreed. There is a lot of detailed information. Stokes said he found great models to work from. Rohner asked for further discussion, there was none. She invited a motion. **Dielman made a motion to approve the State of Emergency Policy as presented; Bigelow seconded; the motion passed unanimously (5 yea votes).**



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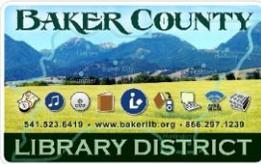
	<p>Rohner asked for motion on the second policy. Palmer moved that we approve the Continuation of Service Plan as presented; Dielman seconded; the motion passed unanimously (5 yea votes).</p>
<p>New Business addition: Auditor Engagement Letter and letter addressed to board</p>	<p>Stokes said he did have one item to add to new business. He sent out an email prior to the meeting including the Auditor Engagement Letter and a letter addressed to the board. He and Hawes have both read the engagement letter and approve of the services. The second letter is specifically addressed to the board so he wanted to include that for the board to read. It notifies the board of the upcoming audit.</p> <p>Dielman said this is not an action item. Stokes agreed, adding that we are reviewing what he is going to sign. None had any objection.</p>
<p>REPORTS: Director Report</p>	<p>Stokes highlighted a few elements of the written Director’s report:</p> <p>Facilities & Vehicles – Stokes reviewed the facilities report in the annotated agenda. The radon fan is expected to be installed next week. The HVAC maintenance contract is in progress. Door locks have been failing on the private meeting rooms. Due to wear they need to be rebuilt and replaced. Ventilation improvements are being made in the old restrooms. Ed has been doing quite a bit of outside work and the landscaping is looking good.</p> <p>Personnel – we are in the process of filling the Sunday shift. The new hire should start soon.</p> <p>Safety & Security – Stokes is tracking wildfire activity in our region. There is a large one on the Idaho side of the Snake River across from the Brownlee Reservoir that has advanced to the river. He will keep an eye on that fire.</p> <p>Technology – The district has cloud storage file backups for three managers; Hawes (HR/Business), White (IT) and Stokes (Admin). Hawes also has a backup routine to local hardware. Given the sudden evacuations that others on the west coast have suffered, he has advised all staff to make sure their critical files are regularly backed up and are available to secure quickly in an emergency. Staff are provided portable hard drives and are asked to send copies of “critical files” to Stokes for inclusion on the cloud backup. Jim continues to troubleshoot difficulties with the UniFi wireless system with regards to the public address speakers; live audio broadcasting has not been working. The vendor has ceased support for our hybrid WiFi AP/speaker units. We may have to go with a separate public address system this next year.</p> <p>State Reports – Stokes is compiling State data for the annual library statistics report. He has also been looking at new electronic resources we can provide</p>



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	<p>for the community. Library2Go digital content has been increased. We are holding off on some database subscriptions until after Nov 1 when our tax revenues come in.</p>
<p>Finance Report</p>	<p>Hawes had scanned the financial reports and sent them to Stokes. Stokes pulled up the report in <i>GoToMeeting</i> and scrolled through for the board to follow along.</p> <p>The General Fund received tax turnovers on September 1, all prior years' taxes totaling \$4,956.21. No other income of significance to report. Personnel Services is on target in total at 23% spent. The September PERS invoice hasn't posted yet. In Materials & Services, the Book budget includes the monthly Ingram order of \$1,181.66, electronic subscriptions for AtoZ Database of \$985.00 and Tutor.com of \$1,500.00. Moving to Building & Grounds, a check to Alpine Alarm for annual alarm monitoring of \$1,457.00. The Pandemic expense line for September includes Amazon \$879.50 for the automatic paper towel dispensers and Walmart \$383.34 for 2 large air purifiers, both purchased on Visa. The janitorial invoice included the monthly janitorial contract of \$1,875 plus additional COVID related disinfecting \$325, totaling \$2,200. The COVID cleaning is being posted to the Building – Pandemic expense line. The Computer expense line includes a subscription to Enfold \$458 for our Ploud website hosting service. Travel & Training includes the GoToMeeting subscription of \$234. Bookkeeping supplies includes a General Fund check order \$357.98. On the Public Programs line, a check to Captain Comics of \$641.11 for Free Comic Book Day order. The Library Supplies – Pandemic expense line includes Amazon face shields purchased on visa totaling \$667. Nothing unusual in the utility or telecommunications lines. The current cash balance in General Fund is written on the last page. There is sufficient funds to operate through November 1st without the need to borrow from Other Funds savings.</p> <p>The Other Funds received book sales income in July of \$316 and August of \$257. A check was written to Visa of \$95.15 for shipping costs and Past Perfect software renewal of \$450, totaling \$545.15 written to Visa from Other Funds. One commission check was written for \$51.10. The current fund cash balances are written on the report.</p> <p>The Sage Fund has not yet received revenues for this fiscal year. Historically, the invoices to member libraries are issued in October. The Systems Administrator payroll is a little high as it includes the severance payout for June 30. Sage fund wrote 6 checks for courier services totaling \$2,100.88. The current cash balance is written on the report.</p>



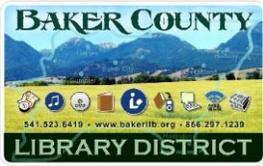
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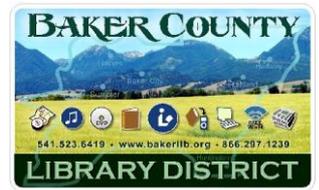
	<p>Hawes submitted a written report of recent activity. The Best Practices program is complete; we have qualified for the 10% insurance discount. HR related online training was reviewed.</p> <p>There board had no further questions.</p> <p>Palmer asked about the likelihood of meeting in person as long as all comply with social distancing. She has heard of other organizations meeting. She asked Stokes if he had heard anything on library practices. She said that School Boards were specifically told not to meet in person; they will likely continue to meet online. Stokes said we have set up the meeting room with markings for 6 foot social distancing; it can accommodate up to 8 people. However, he is of the opinion that as Baker currently has one of the top highest transmission rates in the state, we should avoid meeting indoors until transmission rates are down.</p> <p>Rohner had a question for other board members. She has been signing all of the checks. But if pandemic procedures continue for many more months, it may be better for that duty to rotate. She wanted to know what the others thought, expressing discomfort about being the only signer. Bigelow and Palmer both said they would be willing to help sign checks. Dielman said he wasn't personally concerned about reviewing the payments, but added that he is available to help sign. Discussion ensued.</p> <p>Stokes said he could craft a roster of assigned months. Palmer said she hopes that by November we can meet in person, then we can all see the packets of checks. Dielman agreed that he prefers to meet in person and is looking forward to the day that can be resumed. Hawes will scan and email out the checking activity lists (bills paid lists). It was noted that a decision was not reached on how to handle check signing.</p> <p>Bigelow wanted to know if any libraries in the West have been lost due to fires. Stokes said he read of a fire threatening a small special library in Oregon, but had not heard of any being lost to fire yet.</p> <p>Rohner requested adding discussion of in-person board meetings on next month's agenda.</p>
<p>Next Meeting Date</p>	<p>The next regular Board of Director's meeting will be October 19, 2020; Stokes reminded board that the regular meeting is moved back a week due to the staff training on October 12.</p>
<p>Adjourn</p>	<p>The meeting was adjourned at 7:39 pm.</p>



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	<p>Respectfully submitted,</p> <p>Perry Stokes, Secretary to the Board</p> <p>PS/ch</p>
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DRAFT



Baker County Library District

Financial Management Policy

I. Accounting System

The District's accounting system and procedures shall be designed specifically to:

1. Assemble information on all finance-related transactions and events.
2. Provide the ability to analyze all data collected.
3. Classify data according to the chart of accounts.
4. Record data in the appropriate books of accounts.
5. Report data to management and outside parties in an appropriate format and in a timely manner.
6. Maintain accountability of assets.
7. Retain data according to the State of Oregon's retention schedule for special districts.
8. Maintain accounting system to conform with generally accepted accounting principles (GAAP).

The accounting system shall include:

1. A general ledger.
2. Subsidiary journals as necessary, including revenue, expenditures, and payroll.
3. Written documentation supporting, authorizing, and explaining individual financial transactions including invoices, bank statements, purchase orders, payroll, transfers, etc.
4. Any other data deemed necessary to prepare financial statements.

II. Control Policies and Procedures

The District follows these policies and procedures to ensure control and an effective accounting system:

1. All financial transactions shall conform to standard accounting procedures and Oregon Revised Statutes and Administrative Regulations (ORS).
2. All transactions are authorized properly.
3. Duties are segregated. As much as is practical, no single individual should be able to (1) authorize a transaction, (2) record the transaction in the accounting system, and (3) take custody of the assets resulting from the transaction.
4. Accounting records and documentation are designed and maintained properly.
5. Access to assets and records is controlled.
6. Accounting data is reviewed periodically and compared to underlying records.
7. All financial records are retained and secured in accordance with ORS.
8. Records no longer required to be retained are destroyed securely.
9. Payroll records and processing are reviewed periodically.
10. Physical assets are reviewed periodically and an inventory is maintained.
11. The Business Manager shall submit the prior month's financial report to the Board of Directors with the packet for the regular monthly meeting.
12. Financial computer systems shall be maintained in a secure environment, accessed only by documented/authorized personnel, and regularly maintained to prevent data loss.
13. Annual audits shall be performed in compliance with Oregon Revised Statutes (ORS) and generally accepted accounting principles (GAAP) for governmental entities.

III. Cash and Banking

The District shall follow these specific policies for cash management and banking:

1. Cash handling
 - Daily cash counts shall be performed.
 - Deposits shall be performed weekly at the main branch (monthly for branches)
 - Refer to Branch Cash Procedure policy.
2. Business Manager shall review bank account reconciliations monthly.

3. Banking shall be conducted according to ORS and applicable accounting practices.
4. Available surplus funds may be invested according to ORS with the primary consideration being the security of public funds. The District currently uses the State Local Government Investment Pool.
5. Reference Cash System Documentation for detail procedures.

IV. Disbursements and Purchasing

The District shall follow these specific policies for expenditures:

1. Cash disbursement:
 - Check-signing authority is limited to the Library Director, or his designated alternate, and those elected to the Library Board of Directors.
 - Two signatures are required on each check.
 - Some regularly-recurring bills and payments may be paid electronically by the Business Manager or designee. Bills and payments authorized to be paid electronically shall be established annually by Board resolution.
 - Authorization of payment is required by the Library Director or Department Manager, as applicable.
 - Original invoices shall be attached to checks before signing.
 - Pre-signing any check is prohibited.
 - Blank checks are prohibited.
 - Checks shall be numbered sequentially.
 - The check stock shall contain security safeguards to prevent fraud.
 - The check stock shall be secured and use shall be documented.
 - Voided checks shall be defaced and retained in the financial records.
 - Signature stamps are prohibited.
2. Severance reserve
 - The District shall maintain a severance reserve of at least 75 percent of projected retiring employees' outstanding vacation and sick leave accrual requirements. The reserve may be used to meet short-term operating needs.
6. Purchasing
 - Original invoices and supporting documentation (such as packing slips) are required to be submitted to the Business Manager for all purchases.
 - Employees of the District shall not serve as independent contractors to the District.
 - Employees of the District shall not accept consideration from an outside entity while performing District duties.
7. Expenditures approval
 - The Library Director or designee shall approve all expenditures for supplies, materials, equipment, or any contract obligating the District.
 - Budget - Total expenditures within a budgetary fund category (e.g. Materials and Services) may not exceed the budgeted allocation of that category without prior approval of the Library Director.
8. Reference Accounts Payable System document for detail procedures.

V. Credit Cards

The Library Director and Business Manager are authorized to apply for credit cards in the name of the District. District credit cards are subject to the following restrictions and controls:

1. The Board President and Library Director are authorized to sign for credit cards in the name of the District with approval from the Board of Directors.
2. The Library Director is responsible for authorization of credit cards to be issued and credit limits of credit cards issued to eligible employees. Eligible employees are those who will regularly incur legitimate business expenses and have obtained Director approval.
3. The Business Manager is responsible to maintain credit accounts (including accounting, reconciliation of statements, online account management, and payment of the account) and for issuance of credit cards for use by authorized employees.
4. District credit cards shall only be used for the purchase of goods and services that are for the official business of the Library District when normal accounts payable procedures cannot be utilized. District credit cards also may be used to facilitate travel by employees and officials on District business. Any use of District credit cards shall comply with the District's Financial Management Policy and travel reimbursement procedures.
5. Use of District credit cards for personal purchases is prohibited. Other restrictions apply.
6. Fuel charge account(s) may be utilized to provide credit cards to purchase fuel for District vehicles. Only authorized employees who have been approved as drivers may utilize the cards.
7. Local business charge accounts will be made available to authorized employees and maintained by the Business Manager.
8. Any official or employee who uses District credit cards shall submit to the Library Director or designee original receipts for all purchases made as soon as practical after the purchase. Each month, the Business Manager shall reconcile the receipts submitted with the monthly credit card statements to ensure proper card usage.
9. The Business Manager shall ensure that credit card statements are paid in full each month so that no finance charges are incurred. Copies of credit card statements shall be made available to the Board of Directors and the Library Director upon request.
10. Reference the Corporate Credit Card Policy for detail procedures and complete guidelines.

VI. Personnel

Employment policies shall include procedures that reasonably protect District assets:

1. Employment applications shall include:
 - A statement that false information or misrepresentation can be cause for disqualification or dismissal.
 - A criminal background check with candidate's written approval.
 - Reference checks.
2. Appropriate staff supervision.
3. Rotation of duties/cross-training.
4. Communication and confirmation of polices and ethics.
5. Employee and financial contractor fidelity coverage (bonding) is required (when applicable).
6. Reference the Personnel Policy Manual and District Policies, as applicable.

VII. District Assets and Capital Outlay

The Library Director shall strive to see that assets are protected, adequately maintained, insured, and free from undo risk. Specifically, the Library Director is responsible for:

1. Adequate liability insurance and insurance against theft and casualty losses at a minimum of 80 percent of replacement value.
2. Maintain all District facilities and grounds at a level that a reasonable person perceives it to be well cared for. Maintain policies to guard against improper use of facilities.

3. Manage risk exposure of the District, its Board, or staff to claims of liability.
4. Any purchases shall be in compliance with State statutes and regulations.
5. Protect intellectual property, information, financial files and patron records from loss or damage.
6. Maintain sufficient internal controls for management of funds to meet the Board-appointed auditor's standards.
7. Comply with state law regarding investment of capital assets in secure instruments.

Capital outlay shall include expenditures on the following:

1. Land acquisition or improvement, including improvements and installations on the grounds;
2. Building construction, expansion, or remodeling;
3. Installation, addition, or replacement of major building systems such as heating and cooling, electrical, plumbing, and other services;
4. Shelving;
5. Depreciable equipment, which includes items that have an anticipated useful life exceeding one year, cost \$1,000 or more, retain their original shape and use, and are nonexpendable.

VIII. Surplus Property

The Library Director or designee may declare property surplus that is deemed no longer useful to the District. Such property may include all tangible assets such as equipment, materials, supplies, and furniture. Surplus property shall be disposed of in the following order of preference:

1. *Recycled internally:* Staff should first deem whether property has potential use for District purposes other than its original use.
2. *Sold or traded:* If property is deemed to have significant value, it shall be sold or traded for something of equivalent value. Property shall be sold "as is". If property is deemed of particular use to a library, it shall first be offered for sale to other libraries in the District's consortium or in Oregon. Funds received from sale of property shall be considered miscellaneous income into the fund from which the property was or would have been purchased.
3. *Donated:* If property is deemed to have little value, it shall be offered for donation if it is not cumbersome to do so. Property also may be donated rather than sold if the donation would provide significant goodwill benefits to the District. If property is deemed of particular use to a library, it shall first be offered for donation to other libraries in the District's consortium or in Oregon. Unless they are considered of particular value, discarded collection materials shall be donated to the Friends of the Baker County Library.
4. *Discarded:* Property that has no value or cannot be sold, traded, or donated shall be discarded. The District prefers to discard property with a service that recycles all or a portion of the property. Otherwise, the District shall discard property through its regular waste disposal service.
 - Hazardous substances shall be discarded in accordance with proper safety procedures.

Any electronic equipment that stores documents, licensed software, copyrighted material, personal information about District patrons, staff, or Board members, or other sensitive information shall be erased before being disposed per this policy.

Approved by the Board of Directors, Aug 10 2015

**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

Resolution No. 2020-21.03

**Authorizing vendors for online and automatic
payment of bills in 2020-21**

Oct 19, 2020

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 2020-21:

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. 2020-21.03

**Authorizing vendors for online and automatic
payment of bills in 2020-21**

Oct 19, 2020

ADOPTED by the Board of Directors of Baker County Library District this
19th day of Oct, 2020 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

BUSINESS MANAGERS REPORT FOR BOARD OF DIRECTORS MEETING

OCTOBER 19, 2020

Audit progress update. October 13-15, the auditors were on site working on audit procedures. I was not ready for them last week, so we pushed it back one week. My part is almost done, having drafted the bulk of the reports. I will be working on that next week to finish up.

Oregon PERS – has still not issued an invoice to collect the back amounts due. The September PERS payment was recently paid, October 5; I happened to pick dates when the online system was down for updates. The October payment has been posted, an invoice should be issued for October 27. We are current with PERS with the exception noted.

New HR procedure document - a new document titled “HR Workplace Guidance for COVID-19 for Employees” has been written. This is a guideline for supervisors and employees on how to handle when an employee is sick and the procedure for returning to work. Also created 2 new one page forms to assist the supervisor in meeting the guideline criteria. It will be finalized next week at a meeting with Admin staff and released to employees. We will primarily follow the Health Department recommendation with modifications found in research done.

SafePersonnel – online training through Special Districts, three courses are being assigned for all staff to go through: 1. Fire Extinguisher Safety (a good refresher to training done at last year’s staff training in October); 2. Coronavirus: Cleaning and Disinfecting Your Workplace (a new training being offered, short with good information); 3. Discrimination Awareness in the Workplace (this course promotes a positive work place, treating others with respect). Perry announced these at last week’s training, October 12. The assignments will go out next week.

HR Training – 1. I attended a webinar online through Special Districts, SDAO Risk Management Training (3 hours with four different speakers and topics). I took this one to meet the training requirement for the Best Practices insurance credit. 2. Coming next, October 19, is a webinar titled “HR How to: FMLA Certifications”, covers meeting the Federal leave laws. This course was offered through Business Management Daily and cost the District \$197. And I now have a new lateral file cabinet that expanded the capacity for storing potential medical records.

Staff Training – 3 staff members are attending training online. Two through the American Library Assn, Courtney (Fundamentals of Collection Assessment), and BoDean (Fundamentals of Acquisitions); and Donna (Assn of Bookmobiles & Outreach Services, 2020 Virtual Conference Outdoing Outreach).

Best Regards,
Christine
Written 10/15/2020

General Fund

Baker County Library District
Profit & Loss Budget Performance

October 2020

3:28 PM

10/15/20

Accrual Basis

	Month			YTD - Actual		YTD Budget	% of Budget
	Oct 20	By...	% of B...	Jul - Oct 20			
Income							
4000 · Current Year Tax Levy							
4001 · Current Tax Levy	0.00	0.00	0.0%	0.00	854,385.00	0.0%	
4006 · Local Option Levy	0.00	0.00	0.0%	0.00	337,857.00	0.0%	
4000 · Current Year Tax Levy - Other	0.00	0.00	0.0%	0.00	0.00	0.0%	
Total 4000 · Current Year Tax Levy	0.00	0.00	0.0%	0.00	1,192,242.00	0.0%	
4005 · Prior Year Taxes							
4011 · Levy 1st year prior	925.98			4,839.63			
4012 · Levy 2nd year prior	366.86			2,722.16			
4013 · Levy 3rd year prior	252.06			2,149.30			
4014 · Levy 4th year prior	50.96			2,179.15			
4015 · Levy 5th year prior	34.73			246.94			
4016 · Levy 6th year prior	35.68			235.87			
4017 · Levy 7+ prior years	3.43			9.80			
4005 · Prior Year Taxes - Other	0.00	0.00	0.0%	0.00	35,000.00	0.0%	
Total 4005 · Prior Year Taxes	1,669.70	0.00	100.0%	12,382.85	35,000.00	35.4%	
4020 · Other Taxes/Bond Priors-LandSale	0.00	0.00	0.0%	0.00	500.00	0.0%	
4060 · State Ready-2-Read Grant	0.00	0.00	0.0%	0.00	8,000.00	0.0%	
4066 · Grant Revenue	0.00	0.00	0.0%	0.00	1,000.00	0.0%	
4100 · Fines and Fees							
4101 · Fines	135.52			1,049.79			
4102 · Copies	67.65			442.00			
4103 · Fax	3.50			57.00			
4104 · Lost/damaged item reimb	0.00			475.17			
4105 · Library card replacement	2.00			32.00			
4106 · Non-resident card fees	0.00			2.00			
4110 · Misc and weekly over/short	7.04			26.30			
4100 · Fines and Fees - Other	0.00	0.00	0.0%	0.00	9,000.00	0.0%	
Total 4100 · Fines and Fees	215.71	0.00	100.0%	2,084.26	9,000.00	23.2%	
4200 · Interest Income	0.00	0.00	0.0%	815.45	12,000.00	6.8%	
4300 · Other Revenues							
4302 · Donations	0.00	0.00	0.0%	56.81	500.00	11.4%	
4307 · E-Rate Refunds	0.00	0.00	0.0%	0.00	7,000.00	0.0%	
4309 · Friends Booksale Income	0.00			25.30			
4318 · Insurance Proceeds	0.00	0.00	0.0%	0.00	5,000.00	0.0%	
4320 · Other Revenues - Miscellaneous	0.00	0.00	0.0%	100.00	1,000.00	10.0%	
Total 4300 · Other Revenues	0.00	0.00	0.0%	182.11	13,500.00	1.3%	

10/06/20
Prior years
tax returns
recd.

CP 10/15/2020

Baker County Library District Profit & Loss Budget Performance October 2020

	<i>Month</i>			<i>YTD Actual</i>		
	Oct 20	Bu...	% of B...	Jul - Oct 20	YTD Budget	% of Budget
4330 · Sage Fiscal Agency Fee	0.00	0.00	0.0%	0.00	2,000.00	0.0%
4351 · Contract Income	0.00	0.00	0.0%	0.00	0.00	0.0%
4500 · Transfer Income	0.00	0.00	0.0%	0.00	6,000.00	0.0%
4800 · Other Financing Sources	0.00	0.00	0.0%	21,996.00 *	0.00	100.0%
4999 · Beginning Cash						
4999.1 · Checking cash on hand	0.00			46,778.04 †		
4999.2 · LGIP cash on hand	0.00			505,605.46 †		
4999 · Beginning Cash - Other	0.00	0.00	0.0%	0.00	344,708.00	0.0%
Total 4999 · Beginning Cash	0.00	0.00	0.0%	552,383.50	344,708.00	160.2%
Total Income	1,885.41	0.00	100.0%	589,844.17	1,623,950.00	36.3%
Expense						
5000 · Personal Services						
5001 · District salaries						
5100 · Baker Branch						
5102 · Admin, Library Director	7,060.12	0.00	100.0%	28,240.48	84,718.00	33.3%
5105 · Admin, Business Manager	2,687.31	0.00	100.0%	10,571.85	31,473.00	33.6%
5129 · Lib Assoc II, Periodicals Mgr	3,287.61	0.00	100.0%	13,117.89	39,453.00	33.2%
5131 · Librarian II Community Svcs	3,345.60	0.00	100.0%	12,886.51	39,138.00	32.9%
5132 · Lib Tech, Book Processing	2,676.28	0.00	100.0%	10,638.74	29,366.00	36.2%
5133 · Lib Tech, Media Processing	2,574.00	0.00	100.0%	10,163.10	30,834.00	33.0%
5134 · Librarian II Catalog Specialist	3,624.59	0.00	100.0%	14,462.47	43,487.00	33.3%
5135 · Librarian II, Circ/Office Mgr	2,982.04	0.00	100.0%	11,800.84	37,573.00	31.4%
5136 · Library Asst 1, Desk Clerks	1,623.10	0.00	100.0%	5,607.12	10,517.00	53.3%
5137 · Library Tech II, Youth Services	2,839.96	0.00	100.0%	11,331.73	34,075.00	33.3%
5138 · Library Asst, Pages, Shelving	2,120.67	0.00	100.0%	8,322.67	24,484.00	34.0%
5142 · Library Asst I, Sunday/Desk	0.00	0.00	0.0%	1,484.92	5,609.00	26.5%
5150 · Lib Asst III Bookmobile	839.59	0.00	100.0%	2,939.74	14,679.00	20.0%
5152 · Admin, IT Systems Manager	1,662.23	0.00	100.0%	6,225.78	17,853.00	34.9%
5156 · Lib Tech, IT Assistant & Intern	0.00	0.00	0.0%	0.00	0.00	0.0%
5174 · Lib Tech, Facilities Maintenance	2,704.73	0.00	100.0%	10,833.41	31,659.00	34.2%
5194 · Vacation Subs & Special Projects	528.52	0.00	100.0%	3,310.04	15,848.00	20.9%
5195 · Staff Training	103.96	0.00	100.0%	152.88	1,546.00	9.9%
Total 5100 · Baker Branch	40,660.31	0.00	100.0%	162,090.17	492,312.00	32.9%

* State of Oregon -
Cares Act Funds
8/27 \$17,514.00
9/28 \$14,482.00
TO COVER COVID
expenses

OK
 $\frac{4}{12} mo = 33\%$

Baker County Library District Profit & Loss Budget Performance October 2020

	<i>Month</i>			<i>YTD Actual</i>		
	Oct 20	By...	% of B...	Jul - Oct 20	YTD Budget	% of Budget
5200 · Branches, Lib Asst III						
5202 · Haines	1,105.36	0.00	100.0%	4,299.16	13,322.00	32.3%
5203 · Halfway	1,063.03	0.00	100.0%	4,177.25	14,679.00	28.5%
5204 · Richland	1,093.86	0.00	100.0%	4,693.48	14,679.00	32.0%
5205 · Huntington	1,091.88	0.00	100.0%	4,326.14	13,322.00	32.5%
5206 · Sumpter	1,151.65	0.00	100.0%	4,570.40	14,679.00	31.1%
5209 · Branch Training	78.27	0.00	100.0%	335.80	2,704.00	12.4%
Total 5200 · Branches, Lib Asst III	5,584.05	0.00	100.0%	22,402.23	73,385.00	30.5%
Total 5001 · District salaries	46,244.36	0.00	100.0%	184,492.40	565,697.00	32.6% OK
5400 · Payroll Taxes & Benefits						
5401 · Group Insurance						
5401.1 · Health Insurance	10,166.23	0.00	100.0%	37,503.35	111,703.00	33.6%
5401.3 · Group Insurance Liability	0.00	0.00	0.0%	0.00	6,000.00	0.0%
Total 5401 · Group Insurance	10,166.23	0.00	100.0%	37,503.35	117,703.00	31.9%
5403 · Life Insurance	249.50	0.00	100.0%	501.70	992.00	50.6%
5404 · PERS Retirement	7,966.60	0.00	100.0%	20,653.85	102,371.00	20.2%
5405 · Federal Employer Taxes	3,445.82	0.00	100.0%	13,716.33	43,276.00	31.7%
5406 · State Employer Taxes	114.22	0.00	100.0%	437.73	3,394.00	12.9%
5407 · Workmans Comp Ins	27.92	0.00	100.0%	1,421.18	1,695.00	83.8%
Total 5400 · Payroll Taxes & Benefits	21,970.29	0.00	100.0%	74,234.14	269,431.00	27.6%
6560 · Payroll Expenses	0.00			0.00		
Total 5000 · Personal Services	68,214.65	0.00	100.0%	258,726.54	835,128.00	31.0% OK on Total
6000 · Materials and Services						
6100 · Books & Periodicals						
6110 · Adult Books	3,638.65	0.00	100.0%	6,568.90	24,000.00	27.4%
6120 · Children/Juv Books	1,125.59	0.00	100.0%	2,088.70	12,000.00	17.4%
6121 · Teen/YA (young adult) Books	235.92	0.00	100.0%	1,102.36	6,000.00	18.4%
6130 · Reference Books	0.00	0.00	0.0%	409.89	6,000.00	6.8%
6134 · Electronic Subscriptions	2,230.50 ⁽ⁱ⁾	0.00	100.0%	8,106.50	20,000.00	40.5%
6140 · Periodicals	2,479.54	0.00	100.0%	6,519.14 ⁽²⁾	13,000.00	50.1%
6150 · Audio	259.38	0.00	100.0%	1,465.10	4,000.00	36.6%
6160 · Video/DVD	1,159.70	0.00	100.0%	2,716.03	14,000.00	19.4%
6170 · Mending & Bindery	0.00	0.00	0.0%	0.00	0.00	0.0%
6171 · Music	0.00	0.00	0.0%	0.00	500.00	0.0%
6172 · Elder Care Kits - book expense	0.00	0.00	0.0%	0.00	1,500.00	0.0%
6176 · Ready-2-Learn Program	0.00	0.00	0.0%	0.00	0.00	0.0%

Ingram
5077.40
DE bseo
2139.00
Novelist Subscriptions
RAVISTAS
6191.21
Annual Subscriptions
renewal. Ad
branches
10/14 OK # 29074

Baker County Library District Profit & Loss Budget Performance October 2020

	<i>Month</i> Oct 20	Bu...	% of B...	<i>YTD Actual</i> Jul - Oct 20	YTD Budget	% of Budget
6177 · LSTA Grant Youth Books	0.00	0.00	0.0%	0.00	1,000.00	0.0%
6100 · Books & Periodicals - Other	0.00	0.00	0.0%	0.00	0.00	0.0%
Total 6100 · Books & Periodicals	11,129.28	0.00	100.0%	28,976.62	102,000.00	28.4%
6200 · Library Consortium						
6201 · SAGE Network	0.00	0.00	0.0%	0.00	13,400.00	0.0%
6204 · OCLC/ILL Referral	4.16	0.00	100.0%	15.30	1,000.00	1.5%
Total 6200 · Library Consortium	4.16	0.00	100.0%	15.30	14,400.00	0.1%
6300 · Building Eq. & Supplies						
6310 · Building & Grounds Maintenance						
6310.1 · Roof Repair Expense	0.00	0.00	0.0%	0.00	1,500.00	0.0%
6310.2 · Soffit & Gutter Repair Expense	0.00	0.00	0.0%	0.00	7,000.00	0.0%
6310.5 · Pandemic Expenses	1,778.79	0.00	100.0%	15,900.67		
6311 · Branch building expenses	1,723.13	0.00	100.0%	2,668.36	6,000.00	44.5%
6312 · Snow Removal	0.00	0.00	0.0%	0.00	2,500.00	0.0%
6310 · Building & Grounds Maintenance - Other	975.43	0.00	100.0%	6,962.33	35,000.00	19.9%
Total 6310 · Building & Grounds Maintenance	4,477.35	0.00	100.0%	25,531.36	52,000.00	49.1%
6320 · Janitorial Supplies						
6321 · Janitorial Contract	0.00	0.00	0.0%	4,917.00	40,000.00	12.3%
6322 · Janitorial Supplies	0.00	0.00	0.0%	449.56	5,000.00	9.0%
Total 6320 · Janitorial Supplies	0.00	0.00	0.0%	5,366.56	45,000.00	11.9%
6340 · Equipment Lease	166.35	0.00	100.0%	503.55	2,400.00	21.0%
6345 · Computer Maintenance						
6345.1 · Computer - Maintenance	194.07	0.00	100.0%	900.35	7,000.00	12.9%
6345.2 · Software subscriptions	122.98	0.00	100.0%	4,108.89	8,100.00	50.7%
6345.3 · Comp Tech - Branch Travel	50.44	0.00	100.0%	187.21	1,200.00	15.6%
6345.4 · Computer - Hardware	761.97	0.00	100.0%	761.97	6,000.00	12.7%
6345.71 · Programs -Robotics Club	0.00	0.00	0.0%	0.00	0.00	0.0%
6345 · Computer Maintenance - Other	0.00	0.00	0.0%	0.00	0.00	0.0%
Total 6345 · Computer Maintenance	1,129.46	0.00	100.0%	5,958.42	22,300.00	26.7%
Total 6300 · Building Eq. & Supplies	5,773.16	0.00	100.0%	37,359.89	121,700.00	30.7%
6400 · Bookmobile Operations						
6410 · Bookmobile Fuel	-42.47	0.00	100.0%	405.36	2,000.00	20.3%
6420 · Bookmobile Maintenance	27.33	0.00	100.0%	305.24	8,000.00	3.8%
Total 6400 · Bookmobile Operations	-15.14	0.00	100.0%	710.60	10,000.00	7.1%

③ Pandemic Expense
Arros Electric
#1958.10
Install new air
scrubbers - 11 @ main
+ 5 / branches
Loxion grading
#242 bark for landscape
Alpine Alarm
#406.00 Halfway
branch alarm monitor
Stan's Heating
#1015.00
(new vendor)
Huntlyon branch
HVAC maintenance
1 year

Baker County Library District Profit & Loss Budget Performance

October 2020

	<i>MONTH</i> Oct 20	Ba...	% of B...	<i>YTD Actual</i> Jul - Oct 20	YTD Budget	% of Budget
	6600 · Corporate Costs					
6610 · Insurance	0.00	0.00	0.0%	0.00	21,000.00	0.0%
6620 · Travel & Training	679.00	0.00	100.0%	913.00	4,000.00	22.8%
6630 · Election	0.00	0.00	0.0%	0.00	6,500.00	0.0%
6640 · Auditor	0.00	0.00	0.0%	0.00	7,800.00	0.0%
6641 · Bookkeeping Supplies & Services	0.00	0.00	0.0%	357.98	1,600.00	22.4%
6660 · Association Dues	0.00	0.00	0.0%	135.00	3,500.00	3.9%
6680 · Publication	0.00	0.00	0.0%	643.00	3,000.00	21.4%
6690 · Financial Mgmt Fees						
6690.1 · Checking Account Fees	0.00			112.00		
6690.2 · Pool 5291 Fees	0.00			30.25		
6690.3 · PayPal Transaction Fees	0.00			14.03		
6690.4 · Quick Books Direct Deposit Fees <i>-Jul 20</i>	-9.50			143.75		
6690 · Financial Mgmt Fees - Other	0.00	0.00	0.0%	0.00	1,380.00	0.0%
Total 6690 · Financial Mgmt Fees	-9.50	0.00	100.0%	300.03	1,380.00	21.7%
6691 · Legal Administration	0.00	0.00	0.0%	0.00	1,000.00	0.0%
6696 · Public Programs	0.00	0.00	0.0%	937.28	2,000.00	46.9%
Total 6600 · Corporate Costs	669.50	0.00	100.0%	3,286.29	51,780.00	6.3%
6700 · Other Operating Expenses						
6720 · Branch Mileage	317.19	0.00	100.0%	780.90	5,000.00	15.6%
6730 · Library Services Supplies						
6730.5 · Pandemic Supplies	347.14			2,792.83		
6730 · Library Services Supplies - Other <i>-reimb</i>	-5.00	0.00	100.0%	2,621.33	25,000.00	10.5%
Total 6730 · Library Services Supplies	342.14	0.00	100.0%	5,414.16	25,000.00	21.7%
6731 · Youth Programs						
6731.2 · Summer Reading (SRP)	0.00	0.00	0.0%	433.39	4,600.00	9.4%
6731.25 · Halfway Summer Reading program	0.00	0.00	0.0%	0.00	1,500.00	0.0%
6731.3 · Storytime	98.45	0.00	100.0%	666.77	2,400.00	27.8%
6731.4 · Other Youth Programs	0.00	0.00	0.0%	44.34	1,500.00	3.0%
6731.42 · R2R Ready-To-Read program	0.00	0.00	0.0%	0.00	500.00	0.0%
6731.5 · Teen Activities	65.63	0.00	100.0%	65.63	500.00	13.1%
6731.6 · Makerspace Club	69.32	0.00	100.0%	242.50	2,000.00	12.1%
6731.7 · Battle of the Books Program	90.00	0.00	100.0%	90.00	500.00	18.0%
6731 · Youth Programs - Other	0.00	0.00	0.0%	0.00	0.00	0.0%
Total 6731 · Youth Programs	323.40	0.00	100.0%	1,542.63	13,500.00	11.4%
6740 · Postage & Freight	115.60	0.00	100.0%	226.98	1,500.00	15.1%

Baker County Library District Profit & Loss Budget Performance

October 2020

	<i>month</i> Oct 20	Bud.	% of B...	<i>YTD Actual</i> Jul - Oct 20	YTD Budget	% of Budget
	6750 · Utilities					
6751 · Garbage						
6751.1 · Baker-Baker Sanitary	147.50	0.00	100.0%	457.50	1,900.00	24.1%
6751.2 · Haines-Baker Sanitary	0.00	0.00	0.0%	54.00	250.00	21.6%
6751.3 · Halfway-LaRue Sanitary	0.00	0.00	0.0%	32.00	100.00	32.0%
6751.4 · Richland-Eagle Cap Sanitation	0.00	0.00	0.0%	0.00	0.00	0.0%
6751.5 · Huntington-Baker Sanitary	0.00	0.00	0.0%	64.00	275.00	23.3%
Total 6751 · Garbage	147.50	0.00	100.0%	607.50	2,525.00	24.1%
6752 · Heating Fuel						
6752.1 · Baker-Cascade Natural Gas	0.00	0.00	0.0%	88.38	5,750.00	1.5%
6752.2 · Haines-Ed Staub	0.00	0.00	0.0%	0.00	2,700.00	0.0%
6752.3 · Halfway-Ed Staub	0.00	0.00	0.0%	0.00	1,500.00	0.0%
6752.5 · Huntington (None, Electric)	0.00	0.00	0.0%	0.00	0.00	0.0%
6752.6 · Sumpter-City of Sumpter(Shared)	0.00	0.00	0.0%	0.00	1,000.00	0.0%
Total 6752 · Heating Fuel	0.00	0.00	0.0%	88.38	10,950.00	0.8%
6753 · Water/Sewer						
6753.1 · Baker-City of Baker City	390.90	0.00	100.0%	1,058.22	2,000.00	52.9%
6753.2 · Haines-City of Haines	0.00	0.00	0.0%	264.00	1,000.00	26.4%
6753.3 · Halfway-City of Halfway	0.00	0.00	0.0%	231.00	950.00	24.3%
6753.4 · Richland (NEOHA agreement)	0.00	0.00	0.0%	43.97	550.00	8.0%
6753.5 · Huntington-City of Huntingtn	85.00	0.00	100.0%	340.00	1,100.00	30.9%
6753.6 · Sumpter (None)	0.00	0.00	0.0%	0.00	0.00	0.0%
Total 6753 · Water/Sewer	475.90	0.00	100.0%	1,937.19	5,600.00	34.6%
6754 · Electric						
6754.1 · Baker - OTEC	0.00	0.00	0.0%	4,697.22	21,000.00	22.4%
6754.2 · Haines - OTEC	0.00	0.00	0.0%	286.28	1,500.00	19.1%
6754.3 · Halfway-Idaho Power	56.18	0.00	100.0%	313.73	1,200.00	26.1%
6754.4 · Richland (NEOHA agreement)	0.00	0.00	0.0%	130.22	2,900.00	4.5%
6754.5 · Huntington-Idaho Power	62.67	0.00	100.0%	219.95	1,500.00	14.7%
6754.6 · Sumpter-City of Sumpter(Shared)	0.00	0.00	0.0%	0.00	600.00	0.0%
Total 6754 · Electric	118.85	0.00	100.0%	5,647.40	28,700.00	19.7%
6750 · Utilities - Other	0.00	0.00	0.0%	0.00	0.00	0.0%
Total 6750 · Utilities	742.25	0.00	100.0%	8,280.47	47,775.00	17.3% <i>OK</i>

**Baker County Library District
Profit & Loss Budget Performance
October 2020**

	<i>Month</i> Oct 20	Bkt...	% of B...	<i>YTD Actual</i> Jul - Oct 20	YTD Budget	% of Budget
6756 - Telecommunications						
6756.0 - Telephone						
6756.1 - Baker - BendTel	0.00	0.00	0.0%	537.95	1,800.00	29.9%
6756.2 - Haines - Cascade/Reliance	65.32	0.00	100.0%	261.61	850.00	30.8%
6756.3 - Halfway - Pine Telephone	4.64	0.00	100.0%	162.97	500.00	32.6%
6756.4 - Richland - Eagle Telephone	35.85	0.00	100.0%	114.23	550.00	20.8%
6756.5 - Huntington - CenturyTel	0.00	0.00	0.0%	248.97	1,300.00	19.2%
6756.6 - Sumpter - CenturyLink/Qwest	2.26	0.00	100.0%	125.81	600.00	21.0%
6756.8 - Cellular Service-Verizon	0.00	0.00	0.0%	288.00	1,700.00	16.9%
Total 6756.0 - Telephone	108.07	0.00	100.0%	1,739.54	7,300.00	23.8%
6757.0 - Internet						
6757.1 - Baker - Link Oregon	0.00	0.00	0.0%	357.00	2,000.00	17.9%
6757.2 - Haines - Cascade/Reliance	71.95	0.00	100.0%	287.80	850.00	33.9%
6757.3 - Halfway - Pine Tel	0.00	0.00	0.0%	307.60	800.00	38.5%
6757.4 - Richland - Pine Tel	0.00	0.00	0.0%	100.00	350.00	28.6%
6757.5 - Huntington -CenturyTel	0.00	0.00	0.0%	1,347.09	5,500.00	24.5%
6757.6 - Sumpter - CenturyLink/Qwest	0.00	0.00	0.0%	302.85	1,500.00	20.2%
6757.8 - Bookmobile - Verizon hot spot	0.00	0.00	0.0%	182.62	300.00	60.9%
Total 6757.0 - Internet	71.95	0.00	100.0%	2,884.96	11,300.00	25.5%
6756 - Telecommunications - Other	0.00	0.00	0.0%	0.00	0.00	0.0%
Total 6756 - Telecommunications	180.02	0.00	100.0%	4,624.50	18,600.00	24.9% <i>OK</i>
Total 6700 - Other Operating Expenses	2,020.60	0.00	100.0%	20,869.64	111,375.00	18.7%
Total 6000 - Materials and Services	19,581.56	0.00	100.0%	91,218.34	411,255.00	22.2% <i>OK</i>
7000 - Capital Outlay	0.00	0.00	0.0%	0.00	10,000.00	0.0%
7500 - Debt Service	0.00	0.00	0.0%	0.00	2,000.00	0.0%
8000 - Transfers & Contingency						
8005 - Transfers						
8005.1 - Transfer-Technology Fund	0.00	0.00	0.0%	0.00	1,000.00	0.0%
8005.2 - Transfer-Severence Liab Fund	0.00	0.00	0.0%	0.00	10,000.00	0.0%
8005.4 - Transfer-Capital Inv Fund	0.00	0.00	0.0%	0.00	10,000.00	0.0%
Total 8005 - Transfers	0.00	0.00	0.0%	0.00	21,000.00	0.0%
Total 8000 - Transfers & Contingency	0.00	0.00	0.0%	0.00	21,000.00	0.0%
Total Expense	87,796.21	0.00	100.0%	349,944.88	1,279,383.00	27.4%
Net Income	-85,910.80	0.00	100.0%	239,899.29	344,567.00	69.6%

Baker County Library District
 Balance Sheet Prev Year Comparison
 As of October 15, 2020

*General Fund
 CASH Report*

	Oct 15, 20	Oct 15, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · US Bank Checking	6,063.27	2,713.76	3,349.51	123.4%
1100 · General Pool 5291	222,458.95	61,396.74	161,062.21	262.3%
Total Checking/Savings	228,522.22	64,110.50	164,411.72	256.5%
Other Current Assets				
1400 · Property Tax Rec. (audit only)	70,520.64	181,661.67	-111,141.03	-61.2%
1460 · A/R Employee Draws	300.00	400.00	-100.00	-25.0%
1461 · A/R Due from Sage Fund	2,216.98	1,695.43	521.55	30.8%
1492 · Prepaid employee payroll liab	3,993.60	0.00	3,993.60	100.0%
Total Other Current Assets	77,031.22	183,757.10	-106,725.88	-58.1%
Total Current Assets	305,553.44	247,867.60	57,685.84	23.3%
TOTAL ASSETS	305,553.44	247,867.60	57,685.84	23.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	3,265.75	16,522.70	-13,256.95	-80.2%
Total Accounts Payable	3,265.75	16,522.70	-13,256.95	-80.2%
Other Current Liabilities				
2100 · Payroll Liabilities				
2105 · Federal Form 941 Liability	2,395.00	0.00	2,395.00	100.0%
2110 · State Withholding	2,289.00	0.00	2,289.00	100.0%
2115 · State Form OQ Liability	660.27	230.78	429.49	186.1%
2116 · STT Statewide Transit Tax	-82.50	38.64	-121.14	-313.5%
2190 · PERS - Deferred Comp	2,405.64	0.00	2,405.64	100.0%
Total 2100 · Payroll Liabilities	7,667.41	269.42	7,397.99	2,745.9%
2300 · Accrued Wages Payable(audit)	44,441.96	42,015.11	2,426.85	5.8%
2310 · Accrued Payroll Taxes(audit)	13,838.61	14,699.19	-860.58	-5.9%
2311 · Accrued PERS Liability	1,997.31	0.00	1,997.31	100.0%
2400 · Deferred Revenues(audit)	70,520.64	181,661.67	-111,141.03	-61.2%
2490 · Prepaid Reimbursement	0.00	314.56	-314.56	-100.0%
2901 · General Fund Loans	0.00	60,000.00	-60,000.00	-100.0%
2920 · Loan from Memorial	0.00	60,000.00	-60,000.00	-100.0%
Total 2901 · General Fund Loans	0.00	60,000.00	-60,000.00	-100.0%

Large turnover for back pay

Ch 10/15/2020

12:56 PM

10/15/20

Accrual Basis

Baker Co Library - Other Funds
Profit & Loss Budget Overview
 July 1 through October 15, 2020

	Jul 1 - Oct 15, 20	Budget	\$ Over Budget	% of Budget
Income				
4400.0 · OTHER USES Funds				
4415.0 · LITERACY Department				
4415.1 · Beginning Cash Literacy	1,025.61	1,200.00	-174.39	85.5%
4415.9 · Interest Income Literacy	1.92	25.00	-23.08	7.7%
Total 4415.0 · LITERACY Department	1,027.53	1,225.00	-197.47	83.9%
4420.0 · MEMORIAL Department				
4420.1 · Beginning Cash Memorial	92,286.36	89,500.00	2,786.36	103.1%
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				
4420.71 · Amazon Book Sales	573.83	5,500.00	-4,926.17	10.4%
Total 4420.7 · Other Revenue	573.83	5,500.00	-4,926.17	10.4%
4429.9 · Interest Income Memorial	165.99	2,125.00	-1,959.01	7.8%
Total 4420.0 · MEMORIAL Department	93,026.18	109,125.00	-16,098.82	85.2%
4430.0 · SEVERANCE Liability Dept				
4430.1 · Beginning cash Severance Liab	71,147.37	71,000.00	147.37	100.2%
4430.8 · Transfer from General Fund	0.00	10,000.00	-10,000.00	0.0%
4430.9 · Interest Income Severance Liab	133.41	1,300.00	-1,166.59	10.3%
Total 4430.0 · SEVERANCE Liability Dept	71,280.78	82,300.00	-11,019.22	86.6%
4524.0 · TECHNOLOGY Department				
4524.1 · Beginning cash Technology	3,309.15	3,300.00	9.15	100.3%
4524.8 · Transfer from General Fund	0.00	1,000.00	-1,000.00	0.0%
4524.9 · Interest income Technology	6.21	50.00	-43.79	12.4%
Total 4524.0 · TECHNOLOGY Department	3,315.36	4,350.00	-1,034.64	76.2%
Total 4400.0 · OTHER USES Funds	168,649.85	197,000.00	-28,350.15	85.6%
4600 · CAPITAL INVESTMENT Fund				
4600.1 · Beginning Cash Capital Invest	50,382.17	55,400.00	-5,017.83	90.9%
4600.8 · Transfer from General Fund	0.00	35,000.00	-35,000.00	0.0%
4600.9 · Interest Income Capital Invest	94.47	1,200.00	-1,105.53	7.9%
Total 4600 · CAPITAL INVESTMENT Fund	50,476.64	91,600.00	-41,123.36	55.1%
Total Income	219,126.49	288,600.00	-69,473.51	75.9%

No Income Activity

Ch 10/15/2020

	Jul 1 - Oct 15, 20	Budget	\$ Over Budget	% of Budget
Expense				
6000 · Other Uses Fund				
6200 · Literacy Department	0.00	1,500.00	-1,500.00	0.0%
6300 · Memorial Department				
6320 · Personnel - Wages & Related	0.00	1,650.00	-1,650.00	0.0%
6350 · General Memorial M&S	930.00	102,050.00	-101,120.00	0.9%
6364.5 · Amazon Book Sales Expenses	213.91	0.00	213.91	100.0%
6399 · Transfer to General Fund	0.00	6,000.00	-6,000.00	0.0%
Total 6300 · Memorial Department	1,143.91	109,700.00	-108,556.09	1.0%
6400 · Technology Department	0.00	4,500.00	-4,500.00	0.0%
6430 · Severance Liability Dept	0.00	81,000.00	-81,000.00	0.0%
6900 · Misc. bank charges				
6900.2 · Bank Fees-Memorial Fund	40.00	0.00	40.00	100.0%
6900 · Misc. bank charges - Other	0.00	300.00	-300.00	0.0%
Total 6900 · Misc. bank charges	40.00	300.00	-260.00	13.3%
Total 6000 · Other Uses Fund	1,183.91	197,000.00	-195,816.09	0.6%
6600 · CAPITAL INVESTMENT Expense				
6600.1 · Facilities Maint & Repair	0.00	91,600.00	-91,600.00	0.0%
Total 6600 · CAPITAL INVESTMENT Expense	0.00	91,600.00	-91,600.00	0.0%
Total Expense	1,183.91	288,600.00	-287,416.09	0.4%
Net Income	217,942.58	0.00	217,942.58	100.0%

Check to
 US Bank
 \$33.83
 postage for
 books sold
 thru Amazon

Baker Co Library - Other Funds
Balance Sheet
 As of October 15, 2020

CASH Report

	<u>Oct 15, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · US Bank Checking Memorial	3,050.56
1095 · LGIP #6243 Capital Invstmt Fund	50,476.64
Total Checking/Savings	53,527.20
Other Current Assets	
1090 · LGIP 5511 Other Uses Fund	
1120 · Memorial Dept	20,243.86
1121 · Memorial-Election Reserve	4,280.00
1122 · Memorial-Barger Bequest	64,478.91
1160 · Technology Dept	3,315.36
1170 · Literacy Dept	1,027.53
1180 · Severance Liability Dept	71,280.78
Total 1090 · LGIP 5511 Other Uses Fund	164,626.44
Total Other Current Assets	164,626.44
Total Current Assets	218,153.64
TOTAL ASSETS	218,153.64
LIABILITIES & EQUITY	
Equity	
390 · Computer closing account	59,096.74
3920 · Fund Balance Memorial	92,148.42
3950 · Fund Balance Literacy	914.94
3970 · Fund Balance Technology Repl	6,450.87
3980 · Fund Balance Severance	59,750.75
3999 · Fund Cash Adj Account	-218,150.66
Net Income	277,942.58
Total Equity	218,153.64
TOTAL LIABILITIES & EQUITY	218,153.64

*memorial
 89,002.77*

Ch 10/15/2020

Baker Co Library - Sage Fund Profit & Loss Budget Overview July 1 through October 15, 2020

	Jul 1 - Oct 15, 20	Budget	\$ Over Budget	% of Budget
Income				
4000 · Membership Dues	0.00 *	223,000.00	-223,000.00	0.0%
<i>No Income Activity</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%*
<i>Note: membership bills usually go out in October</i>				
Total 4010 · Grant Revenue	0.00	61,000.00	-61,000.00	0.0%
4300 · Other Revenues	0.00	2,825.00	-2,825.00	0.0%
4999 · Beginning Cash	172,334.62	190,000.00	-17,665.38	90.7%
Total Income	172,334.62	476,825.00	-304,490.38	36.1%
Expense				
5000 · Sage Personal Services				
5100 · Sage Staff Salaries & Wages				
5101 · System Administrator- ER	16,277.16	62,727.00	-46,449.84	25.9%
5102 · Business Manager- CH	1,622.07	6,180.00	-4,557.93	26.2%
Total 5100 · Sage Staff Salaries & Wages	17,899.23	68,907.00	-51,007.77	26.0%
5200 · Sage Payroll Taxes & Benefits				
5201 · Group Health Insurance	0.00	8,461.00	-8,461.00	0.0%
5203 · Life Insurance	0.00	77.00	-77.00	0.0%
5204 · PERS Retirement	3,610.39	19,000.00	-15,389.61	19.0%
5205 · Fed SS Employer Taxes	2,286.72	5,270.00	-2,983.28	43.4%
5206 · State Employer Taxes	68.58	275.00	-206.42	24.9%
5207 · Workmans Comp	8.50	149.00	-140.50	5.7%
66000 · Payroll Expenses	4,135.54	0.00	4,135.54	100.0%
Total 5200 · Sage Payroll Taxes & Benefits	10,109.73	33,232.00	-23,122.27	30.4%
Total 5000 · Sage Personal Services	28,008.96	102,139.00	-74,130.04	27.4% OK
6000 · Materials & Services				
6110 · Administrative Services (BCLD)	0.00	1,857.00	-1,857.00	0.0%
6130 · Courier Services & Supplies				
6131 · LSTA Courier Grant	51,336.81	58,000.00	-6,663.19	88.5%
6132 · Sage Courier Expense	5,677.38 ✓	37,000.00	-31,322.62	15.3%
6133 · Courier Supplies	73.40 ✓	950.00	-876.60	7.7%
Total 6130 · Courier Services & Supplies	57,087.59	95,950.00	-38,862.41	59.5%
6140 · Dues & Subscriptions	333.00	5,000.00	-4,667.00	6.7%
6160 · Legal Services	0.00	250.00	-250.00	0.0%
6180 · Postage & Freight	0.00	50.00	-50.00	0.0%
6190 · Printing	0.00	25.00	-25.00	0.0%
6200 · Supplies, Office	117.93	400.00	-282.07	29.5%
6210 · Technical Services & Maint				
6210.1 · System Specialist Contract	15,968.00	65,570.00	-49,602.00	24.4% OK

OK 10/15/2020

Baker Co Library - Sage Fund Profit & Loss Budget Overview July 1 through October 15, 2020

	Jul 1 - Oct 15, 20	Budget	\$ Over Budget	% of Budget
6210.3 · Technical Services (Marchive)	118.80	2,500.00	-2,381.20	4.8%
Total 6210 · Technical Services & Maint	16,086.80	68,070.00	-51,983.20	23.6%
6220 · Technology				
6220.1 · Equinox Software Subscrptn	2,500.00	0.00	2,500.00	100.0%
6220.2 · Development	1,497.89 ✓	0.00	1,497.89	100.0%
6220 · Technology - Other	0.00	4,500.00	-4,500.00	0.0%
Total 6220 · Technology	3,997.89	4,500.00	-502.11	88.8%
6240 · Telecommunications	0.00	400.00	-400.00	0.0%
6250 · Training	0.00	2,500.00	-2,500.00	0.0%
6260 · Travel	0.00	3,500.00	-3,500.00	0.0%
6263 · Member Credits Expense	0.00	1,000.00	-1,000.00	0.0%
Total 6000 · Materials & Services	77,623.21	183,502.00	-105,878.79	42.3%
7000 · Capital Outlay	0.00	25,000.00	-25,000.00	0.0%
8000 · Contingency	0.00	16,184.00	-16,184.00	0.0%
Total Expense	105,632.17	326,825.00	-221,192.83	32.3%
Net Income	66,702.45	150,000.00	-83,297.55	44.5%

Check to Baker + Taylor Content Cafe' \$732.89 annual subsc

Current Cash Balance \$ 80,643.45

*(PY Low 10/01/2018 \$ 99,727.89)
(PY Low 10/4/2019 \$ 101,423.10)*

General Fund

Baker County Library District

Bills Paid
October 2020

10/14/2020 10:04 AM
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Register: 1000 · US Bank Checking
From 09/15/2020 through 10/15/2020
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
09/15/2020		USAC E-Rate Program	1200 · Accounts Recei...			297.36	-3,835.36
09/15/2020	29028	Valentine, Donna M	1460 · A/R Employee ...	Draw	300.00		-4,135.36
09/15/2020	29029+	US Bank Visa (Corp...	-split-	4485-5945-555...	6,705.71		-10,841.07
09/15/2020	90058	Idaho Power	2000 · Accounts Payable	Account 22063...	392.38		-11,233.45
09/15/2020	90059+	CenturyLink Century...	2000 · Accounts Payable	Account 40105...	135.99		-11,369.44
09/15/2020			1100 · General Pool 52...	Conf# 315180 ...		20,000.00	8,630.56
09/16/2020			-split-	Fines & Fees		71.60	8,702.16
09/16/2020			-split-	Fines & Fees		8.05	8,710.21
09/16/2020			-split-	Fines & Fees		9.50	8,719.71
09/16/2020			-split-	PayPal		1.95	8,721.66
09/16/2020		Scott's HVAC	1200 · Accounts Recei...	Refund maint c...		2,000.00	10,721.66
09/17/2020			-split-	PayPal		4.86	10,726.52
09/18/2020			-split-	PayPal		3.89	10,730.41
09/20/2020			-split-	PayPal		24.42	10,754.83
09/22/2020			-split-	Fines & Fees		104.80	10,859.63
09/22/2020			5000 · Personal Servic...	Cobra Reimb		831.98	11,691.61
09/28/2020			4800 · Other Financing...	CRF Grant		14,482.00	26,173.61
09/29/2020			1100 · General Pool 52...	CONF# 3160267		35,000.00	61,173.61
09/30/2020	29032 ✓	Special Districts Insu...	2000 · Accounts Payable	Invoice 34W26...	118.09		61,055.52
09/30/2020		QuickBooks Payroll ...	-split-	Created by Pay...	440.92		60,614.60
09/30/2020		QuickBooks Payroll ...	-split-	Created by Pay...	32,552.42		28,062.18
09/30/2020		QuickBooks Payroll ...	-split-	Created by Pay...	3,658.62		24,403.56
10/01/2020			1461 · A/R Due from S...	Expense Reimb		5,359.75	29,763.31
10/01/2020	29030 ✓	Arenas, Jose E	-split-		471.16		29,292.15
10/01/2020	29031 ✓	Stanciu, Maureen G	-split-		61.99		29,230.16
10/01/2020	29033 ✓	Cuevas, Lourdes (ve...	6000 · Materials and S...	Mileage Reimb...	53.35		29,176.81
10/01/2020	29034	Klosky, Juanita (ven...	6000 · Materials and S...	Mileage Reimb...	43.65		29,133.16
10/01/2020	29035	Wilson, Rebecca (ve...	6000 · Materials and S...	Mileage Reimb...	43.65		29,089.51
10/01/2020	29036	Grammon, Melissa (v...	6000 · Materials and S...	Expense Reimb...	37.50		29,052.01
10/01/2020	29037	Alpine Alarm Comm...	2000 · Accounts Payable		406.00		28,646.01
10/01/2020	29038	BendTel	2000 · Accounts Payable	Account 20003...	177.41		28,468.60
10/01/2020	29039	Cascade Natural Gas ...	2000 · Accounts Payable	Account 79954...	28.58		28,440.02
10/01/2020	29040 ✓	Goertzen Janitorial S...	2000 · Accounts Payable	Janitorial Contr...	2,200.00		26,240.02
10/01/2020	29041	Oregon Sign Compa...	2000 · Accounts Payable	INVOICE 5232	176.00		26,064.02
10/01/2020	29042	Oregon Trail Electric...	2000 · Accounts Payable	Customer 908-...	1,871.32		24,192.70
10/01/2020	29043	Reliance Connects (...)	2000 · Accounts Payable	Account 38563...	137.27		24,055.43
10/01/2020	29044	Verizon	2000 · Accounts Payable	Account 64221...	142.51		23,912.92
10/01/2020	29045 ✓	Lincoln National Lif...	5000 · Personal Servic...	BAKERCOUN...	249.50		23,663.42
10/01/2020	90060	AFLAC	-split-	JX561; Medica...	354.25		23,309.17
10/01/2020	90062	Georg, Jon (Sage Co...	1461 · A/R Due from S...	Sage fund vend...	5,359.75		17,949.42

+ Verified series/check sequence

Ch 10/14/2020

Baker County Library District

10/14/2020 10:04 AM

Register: 1000 · US Bank Checking
 From 09/15/2020 through 10/15/2020
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/01/2020	4637 ✕	Adamson, Edward C	-split-	<i>Payroll</i> Direct Deposit		X		17,949.42
10/01/2020	4638	Berry, Jady G	-split-	Direct Deposit		X		17,949.42
10/01/2020	4639	Bowers, Sylvia S	-split-	Direct Deposit		X		17,949.42
10/01/2020	4640	Brockman, John R	-split-	Direct Deposit		X		17,949.42
10/01/2020	4641	Cottrell, Cynthia A	-split-	Direct Deposit		X		17,949.42
10/01/2020	4642	Cuevas, Lourdes E	-split-	Direct Deposit		X		17,949.42
10/01/2020	4643	Dunn, Jerry Ann T	-split-	Direct Deposit		X		17,949.42
10/01/2020	4644	Grammon, Melissa N	-split-	Direct Deposit		X		17,949.42
10/01/2020	4645	Hawes, A Christine	-split-	Direct Deposit		X		17,949.42
10/01/2020	4646	Horn, Katrina B	-split-	Direct Deposit		X		17,949.42
10/01/2020	4647	Klosky, Juanita A	-split-	Direct Deposit		X		17,949.42
10/01/2020	4648	Nuttall, John G	-split-	Direct Deposit		X		17,949.42
10/01/2020	4649	Ott, Ya-Wen T	-split-	Direct Deposit		X		17,949.42
10/01/2020	4650	Pearson, Diana	-split-	Direct Deposit		X		17,949.42
10/01/2020	4651	Peterson, Candace M	-split-	Direct Deposit		X		17,949.42
10/01/2020	4652	Prowell, Shelby L	-split-	Direct Deposit		X		17,949.42
10/01/2020	4653	Snyder, Courtney B	-split-	Direct Deposit		X		17,949.42
10/01/2020	4654	Spry, Heather E	-split-	Direct Deposit		X		17,949.42
10/01/2020	4655	Stokes, Perry N	-split-	Direct Deposit		X		17,949.42
10/01/2020	4656	Stromer, Julie A	-split-	Direct Deposit		X		17,949.42
10/01/2020	4657	Taylor, Grace M	-split-	Direct Deposit		X		17,949.42
10/01/2020	4658	Taylor, Pamela S	-split-	Direct Deposit		X		17,949.42
10/01/2020	4659	Valentine, Donna M	-split-	Direct Deposit		X		17,949.42
10/01/2020	4660	Warnock, BoDean M	-split-	Direct Deposit		X		17,949.42
10/01/2020	4661	White, James W	-split-	Direct Deposit		X		17,949.42
10/01/2020	4662	Wilson, Rebecca J	-split-	Direct Deposit		X		17,949.42
10/01/2020	4663 ✕	Wise, Phoebe L	-split-	Direct Deposit		X		17,949.42
10/02/2020			-split-	Fines & Fees			44.00	17,993.42
10/02/2020	29046 ✓	Special Districts Insu...	-split-	03-0026696; G...	11,318.17			6,675.25
10/02/2020	90061	CenturyLink Century...	2000 · Accounts Payable	Account 40105...	70.33			6,604.92
10/07/2020			-split-	Fines & Fees 0...			78.12	6,683.04
10/07/2020			-split-	Fines & Fees 1...			98.59	6,781.63
10/07/2020	90063	IRS Internal Rev Svc...	-split-	93-0984786; P...	10,024.64			-3,243.01
10/07/2020	90064	Oregon Department ...	2100 · Payroll Liabiliti...	0514111-6; Pa...	2,465.00			-5,708.01
10/07/2020	90065	Oregon Savings Gro...	-split-	02728; Retirem...	450.00			-6,158.01
10/07/2020			1100 · General Pool 52...	Conf# 3164068...			10,000.00	3,841.99
10/12/2020	90066	PERS	-split-	02728; Retirem...	10,137.00			-6,295.01
10/12/2020			1100 · General Pool 52...	Conf#3164498 ...			10,000.00	3,704.99
10/13/2020	90067 ✕	Idaho Power	-split-	Account 22063...	118.85			3,586.14
10/14/2020	29047 ✓	Alpine Alarm Comm...	2000 · Accounts Payable		368.00			3,218.14

Baker County Library District

10/14/2020 10:04 AM

Register: 1000 · US Bank Checking
 From 09/15/2020 through 10/15/2020
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
10/14/2020	29048✓	ARROS Electric Inc.	2000 · Accounts Payable	Payment on Ac...	1,958.10		1,260.04
10/14/2020	29049	Baker & Taylor (Boo...	2000 · Accounts Payable	Account C0097...	202.25		1,057.79
10/14/2020	29050✓	Baker City (water ve...	2000 · Accounts Payable	Account 12760...	390.90		666.89
10/14/2020	29051	Baker City Herald	2000 · Accounts Payable	Subscription	224.00		442.89
10/14/2020	29052	Baker Sanitary Service	2000 · Accounts Payable	Account 00194...	147.50		295.39
10/14/2020	29053	Black Distributing, Inc.	-split-	Account 00254...	162.02		133.37
10/14/2020	29054	Cashway Lumber Co.	2000 · Accounts Payable	Account 01034...	32.05		101.32
10/14/2020	29055✓	Center Point Publishi...	2000 · Accounts Payable	Payment on Ac...	127.62		-26.30
10/14/2020	29056	CenturyLink Internet...	2000 · Accounts Payable	Account 88603...	449.03		-475.33
10/14/2020	29057	CenturyLink Qwest (...)	2000 · Accounts Payable	Account 541-8...	138.33		-613.66
10/14/2020	29058	City of Haines	2000 · Accounts Payable	Account 81; Li...	88.00		-701.66
10/14/2020	29059	City of Halfway	2000 · Accounts Payable	Account 053-2;...	77.00		-778.66
10/14/2020	29060✓	City of Huntington	2000 · Accounts Payable	Account 2-026...	85.00		-863.66
10/14/2020	29061	Crown	2000 · Accounts Payable	Customer 1016...	188.78		-1,052.44
10/14/2020	29062	Eagle Telephone Syst...	2000 · Accounts Payable	Account 89360...	32.62		-1,085.06
10/14/2020	29063	EBSCO (payment ad...	2000 · Accounts Payable	Account SF024...	2,139.00		-3,224.06
10/14/2020	29064	Ingram Library Service	2000 · Accounts Payable	Customer 2019...	5,077.40		-8,301.46
10/14/2020	29065✓	Link Oregon	2000 · Accounts Payable	Internet Service	357.00		-8,658.46
10/14/2020	29066	Logsdon Grading Inc	2000 · Accounts Payable	Invoice 2057-20	242.00		-8,900.46
10/14/2020	29067	Mass Marketing Inc.	2000 · Accounts Payable	Customer #OR...	280.00		-9,180.46
10/14/2020	29068	MTE Communications	2000 · Accounts Payable	Account 05715...	10.13		-9,190.59
10/14/2020	29069	Napa Auto Parts	2000 · Accounts Payable	Account 20652	18.98		-9,209.57
10/14/2020	29070✓	Oregon Historical So...	6000 · Materials and S...	Subscription O...	68.00		-9,277.57
10/14/2020	29071	Oregon Trail Electric...	2000 · Accounts Payable	Customer 908-...	103.91		-9,381.48
10/14/2020	29072	Pine Telephone Syste...	2000 · Accounts Payable	Account 00000...	136.63		-9,518.11
10/14/2020	29073	Quill	2000 · Accounts Payable	Account C2862...	315.22		-9,833.33
10/14/2020	29074	Rivistas Subscription...	2000 · Accounts Payable	Subscription S...	6,191.21		-16,024.54
10/14/2020	29075✓	Showcases	2000 · Accounts Payable	Payment on Ac...	347.57		-16,372.11
10/14/2020	29076	Stan's Heating Inc	2000 · Accounts Payable	Maintenance C...	1,015.00		-17,387.11
10/14/2020	29077	Thatcher's Ace Hard...	2000 · Accounts Payable	Account 33; Bl...	223.00		-17,610.11
10/14/2020	29078	US Linen & Uniform	2000 · Accounts Payable	Account 17533...	137.13		-17,747.24
10/14/2020	29079	Xerox Corporation	2000 · Accounts Payable	Account 71954...	166.35		-17,913.59
10/14/2020	29080✗	US Bank Visa (Corp...	6000 · Materials and S...	4485-5945-555...	4,822.68		-22,736.27
10/14/2020			1100 · General Pool 52...	Conf# 3171585...		25,000.00	2,263.73

Series
 4000
 29000
 90000

Direct Deposit Payroll
 Regular check series = paper stock
 ACH online payments

Ch 10/14/2020

Baker Co Library - Other Funds

10/14/2020 10:07 AM

Register: 1000 · US Bank Checking Memorial
 From 09/14/2020 through 10/14/2020
 Sorted by: Date, Type, Number/Ref

*Bills Paid
 October 2020*

PS
[Signature]

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
09/14/2020	1920	US Bank Visa	-split-	4485-5945-555...	545.15		3,135.49
09/14/2020	1921 <i>+</i>	Nola Huey	6000 · Other Uses Fun...	Commissions, ...	51.10		3,084.39
10/14/2020	1922 <i>+</i>	US Bank Visa	6000 · Other Uses Fun...	4485-5945-555...	33.83		3,050.56

+ Verified check sequence

Ch 10/14/2020

Register: 1000 · US Bank Checking
 From 09/14/2020 through 10/14/2020
 Sorted by: Date, Type, Number/Ref

*Bills Paid
 October 2020*

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PS

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/14/2020	2078	Banks Courier Servic...	6000 · Materials & Ser...	Courier Service...	640.00			106,031.55
09/14/2020	2079	Goldsmith, John (Co...	6000 · Materials & Ser...	Courier Mileage	162.64			105,868.91
09/14/2020	2080	MacDonald, Maxine ...	6000 · Materials & Ser...	Courier Services	532.00			105,336.91
09/14/2020	2081	Reser, Mary (Courier)	6000 · Materials & Ser...	Courier Mileage	320.14			105,016.77
09/14/2020	2082	Sherman Co Public L...	-split-	Courier Service...	414.00			104,602.77
09/14/2020	2083	Wirkkala, Susan (Co...	6000 · Materials & Ser...	Courier Mileage	32.10			104,570.67
09/14/2020	2084	US Bank Visa	2000 · Accounts Payable	Account 4485 ...	105.38			104,465.29
09/14/2020	2085	Voided Check	6000 · Materials & Ser...	VOID: printing...		X		104,465.29
09/14/2020	2086 ^X	Voided Check	6000 · Materials & Ser...	printing error		X		104,465.29
09/30/2020		QuickBooks Payroll ...	5000 · Sage Personal S...	Created by Dir...	1.75			104,463.54
09/30/2020	2087	Baker County Librar...	2900 · Due to General ...	Expense Reimb...	5,359.75			99,103.79
09/30/2020		QuickBooks Payroll ...	-split-	Created by Pay...	440.92			98,662.87
09/30/2020		QuickBooks Payroll ...	-split-	Created by Pay...	3,658.62			95,004.25
09/30/2020	2020-11		2900 · Due to General ...	reverse duplica...			5,359.75	100,364.00
10/01/2020	2088	Rau, JoElla (Courier)	2000 · Accounts Payable	Courier Mileage	106.14			100,257.86
10/01/2020	2089	Baker & Taylor	6000 · Materials & Ser...	Account 41563...	732.89			99,524.97
10/01/2020	4634 ^X	Georg, Jon (Contract...	6000 · Materials & Ser...	Monthly Syste...	5,358.00			94,166.97
10/01/2020	4635 ^X	A Christine Hawes	-split- <i>Payroll</i>	Direct Deposit		X		94,166.97
10/01/2020	4636 ^X	Elizabeth A Ross	-split-	Direct Deposit		X		94,166.97
10/07/2020	8029 ^X	IRS Internal Revenue...	-split-	93-0984786; P...	1,095.14			93,071.83
10/07/2020	8030	Oregon Department ...	2100 · Payroll Liabiliti...	0514111-6; Pa...	286.00			92,785.83
10/12/2020	8031 ^X	PERS	-split-	02728; Retirem...	258.64			92,527.19
10/12/2020	To Print	Baker County Librar...	-split-	Expense Reimb...	258.64			92,268.55
10/12/2020	2020-09		5000 · Sage Personal S...	Reverse duplic...			258.64	92,527.19
10/13/2020	2090	Baker County Librar...	5000 · Sage Personal S...	Expense Reimb...	4,099.54			88,427.65
10/14/2020	2091	Banks Courier Servic...	6000 · Materials & Ser...	Courier Service...	640.00			87,787.65
10/14/2020	2092	Goldsmith, John (Co...	6000 · Materials & Ser...	Courier Mileage	162.64			87,625.01
10/14/2020	2093	MacDonald, Maxine ...	6000 · Materials & Ser...	Courier Services	532.00			87,093.01
10/14/2020	2094	Reser, Mary (Courier)	6000 · Materials & Ser...	Courier Mileage	360.16			86,732.85
10/14/2020	2095 ^X	US Bank Visa	2000 · Accounts Payable	Account 4485 ...	89.40			86,643.45

+ Verified series/ck sequence

Series

- 8000 ACH online payments*
- 4000 Direct Deposit + 1 vendor contract (Pl thru payroll module)*
- 2000 Regular check series*

Ch 10/14/20