General Fund

12:24 PM
07/14/26
Accrual Basis

Baker County Library District
Profit & Loss Budget Performance
July 2026

NEW Fiscal Year

	Jul 26	Budget	$ Over Budget	% of Budget
Income				
4000 · Current Year Tax Levy				
4001 · Current Tax Levy	0.00	1,105,662.00	-1,105,662.00	0.0%
4006 · Local Option Levy	0.00	493,501.00	-493,501.00	0.0%
Total 4000 · Current Year Tax Levy	0.00	1,599,163.00	-1,599,163.00	0.0%
4005 · Prior Year Taxes	0.00	65,000.00	-65,000.00	0.0%
4020 · OtherTaxes/Bond Priors-LandSale	0.00	1,500.00	-1,500.00	0.0%
4060 · State Ready-2-Read Grant	0.00	9,000.00	-9,000.00	0.0%
4066 · Grant Revenue	0.00	1,000.00	-1,000.00	0.0%
4100 · Fines and Fees				
4101 · Fines	40.45			
4102 · Copies	41.80			
4103 · Fax	27.00			
4105 · Library card replacement	7.00			
4110 · Misc and weekly over/short	-0.95			
4100 · Fines and Fees - Other	0.00	12,000.00	-12,000.00	0.0%
Total 4100 · Fines and Fees	115.30	12,000.00	-11,884.70	1.0%
4200 · Interest Income	0.00	45,000.00	-45,000.00	0.0%
4300 · Other Revenues				
4302 · Donations	5.00	250.00	-245.00	2.0%
4307 · E-Rate Refunds	0.00	10,750.00	-10,750.00	0.0%
4320 · Other Revenues - Miscellaneous	4.00			
Total 4300 · Other Revenues	9.00	11,000.00	-10,991.00	0.1%
4330 · Sage Fiscal Agency Fee	0.00	2,235.00	-2,235.00	0.0%
4500 · Transfer Income	0.00	3,500.00	-3,500.00	0.0%
4800 · Other Financing Sources	0.00	14,000.00	-14,000.00	0.0%
4999 · Beginning Cash				
4999.1 · Checking cash on hand	9,296.85			
4999.2 · LGIP cash on hand	718,292.90			
4999 · Beginning Cash - Other	0.00	840,000.00	-840,000.00	0.0%
Total 4999 · Beginning Cash	727,589.75 +	840,000.00	-112,410.25	86.6%
Total Income	727,714.05	2,603,398.00	-1,875,683.95	28.0%
Gross Profit	727,714.05	2,603,398.00	-1,875,683.95	28.0%
Expense				
5000 · Personal Services				
5001 · District salaries				
5100 · Baker Branch				

CH 7/14/2026

Baker County Library District
Profit & Loss Budget Performance
July 2026

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

Baker County Library District
Profit & Loss Budget Performance
July 2026

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

LEO
Lib2Go subsc
$3476.00
Advantage 848.00
Magazine subsc
1043.00
$ 5367.00
Newsbank Subs
$ 6169.00
OCLC WebDewey
$ 402.85

OCLC
WorldShare
Subs

Checks
LEO
$6,373.00

OCLC
$1,639.33

CivicPlusLLC
$283.—
website
(previously
Streamline)

Baker County Library District
Profit & Loss Budget Performance
July 2026

New Fiscal Year

	Jul 26	Budget	$ Over Budget	% of Budget
6345.41 · Safety & Security Expense	0.00	2,000.00	-2,000.00	0.0%
Total 6345 · Computer Maintenance	372.78	57,000.00	-56,627.22	0.7%
Total 6300 · Facilities & IT Maintenance	1,176.91	152,700.00	-151,523.09	0.8%
6400 · Bookmobile & Vehicle Operations				
6410 · Bookmobile & Vehicle Fuel	171.01	7,500.00	-7,328.99	2.3%
6420 · Bkmbl & Vehicle Maintenance	1,440.19	10,000.00	-8,559.81	14.4%
Total 6400 · Bookmobile & Vehicle Operations	1,611.20	17,500.00	-15,888.80	9.2%
6600 · Corporate Costs				
6610 · Insurance				
6613 · SDIS Liability	0.00	35,000.00	-35,000.00	0.0%
6614 · Flood Insurance	0.00	3,500.00	-3,500.00	0.0%
Total 6610 · Insurance	0.00	38,500.00	-38,500.00	0.0%
6620 · Travel,Training,Prof Developmnt	0.00	5,000.00	-5,000.00	0.0%
6630 · Election	0.00	4,000.00	-4,000.00	0.0%
6640 · Auditor	0.00	15,000.00	-15,000.00	0.0%
6641 · Bookkeeping Supplies & Services	0.00	4,000.00	-4,000.00	0.0%
6660 · Association Dues	40.32	5,500.00	-5,459.68	0.7%
6680 · Marketing/ Publication	0.00	6,500.00	-6,500.00	0.0%
6690 · Financial Mgmt Fees	0.00	1,500.00	-1,500.00	0.0%
6691 · Legal Administration	0.00	650.00	-650.00	0.0%
6692 · Professional services	0.00	1,200.00	-1,200.00	0.0%
6696 · Public Programs	1,107.93	5,000.00	-3,892.07	22.2%
Total 6600 · Corporate Costs	1,148.25	86,850.00	-85,701.75	1.3%
6700 · Other Operating Expenses				
6720 · Branch Mileage	449.08	6,500.00	-6,050.92	6.9%
6730 · Library Services Supplies	0.00	18,000.00	-18,000.00	0.0%
6731 · Youth Programs				
6731.2 · Summer Reading (SRP)	0.00	5,000.00	-5,000.00	0.0%
6731.3 · Storytime	0.00	3,000.00	-3,000.00	0.0%
6731.4 · Other Youth Programs	0.00	1,000.00	-1,000.00	0.0%
6731.42 · R2R Ready-To-Read program	0.00	500.00	-500.00	0.0%
6731.5 · Teen Activities	0.00	1,000.00	-1,000.00	0.0%
6731.6 · Makerspace Club	0.00	2,000.00	-2,000.00	0.0%
6731.7 · Battle of the Books Program	0.00	1,500.00	-1,500.00	0.0%
6731.8 · Bikes-for-Books Program	0.00	1,000.00	-1,000.00	0.0%
Total 6731 · Youth Programs	0.00	15,000.00	-15,000.00	0.0%
6740 · Postage & Freight	0.00	1,500.00	-1,500.00	0.0%

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

LEO $1006.00 membership

Baker County Library District
Profit & Loss Budget Performance
July 2026

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

Baker County Library District
Profit & Loss Budget Performance
July 2026

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

12:20 PM
07/14/26
Accrual Basis

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

Cash Report
@ 6/30/26

7/01/2026 Beginning Cash

AJE 2027-01
record beginning
cash

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
1000 · US Bank Checking	9,296.85
1100 · General Pool 5291	718,292.90
Total Checking/Savings	727,589.75 + reconciled to bank stmts
Accounts Receivable	
1200 · Accounts Receivable E-Rate refunds	2,159.56 +
Total Accounts Receivable have all been recd.	2,159.56
Other Current Assets	
1400 · Property Tax Rec. (audit only)	88,977.35
1460 · A/R Employee Draws	300.00
Total Other Current Assets	89,277.35
Total Current Assets	819,026.66
TOTAL ASSETS	**819,026.66**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable — in process	8,716.90 — incomplete
Total Accounts Payable	8,716.90
Other Current Liabilities	
2100 · Payroll Liabilities	
2115 · State Form OQ Liability	367.94
2116 · STT Statewide Transit Tax	136.97
2117 · OR - Paid Fam Med Leave tax	1,831.37
2145 · AFLAC withholding	-572.50
2190 · PERS - Deferred Comp	99.61
Total 2100 · Payroll Liabilities	1,863.39
2111 · Direct Deposit Liabilities adjustments to come	-40,284.26
2300 · Accrued Wages Payable(audit)	60,773.60
2310 · Accrued Payroll Taxes(audit)	16,587.98
2400 · Deferred Revenues(audit)	88,977.35
2490 · Prepaid Reimbursement	2,247.35
Total Other Current Liabilities	130,165.31
Total Current Liabilities	138,882.21
Total Liabilities	138,882.21
Equity	
3000 · Opening Bal Equity	-838,754.56
3900 · Fund Balance "Unapropriated"	774,833.83
Net Income	744,065.18
Total Equity	680,144.45
TOTAL LIABILITIES & EQUITY	**819,026.66**

Ch 7

11:48 AM
07/14/26
Accrual Basis

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

NEW Fiscal Year

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

Ck 7/14/26

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

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

11:35 AM
07/14/26
Accrual Basis

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

Cash Report for 7/01/2026

	Jun 30, 26	
ASSETS		
Current Assets		
Checking/Savings		
1000 · US Bank Checking Memorial	4,493.48	+
1095 · LGIP #6243 Capital Invstmt Fund AJE 2027-01 7/01/2026	181,707.14	+
Total Checking/Savings	186,200.62	
Other Current Assets		
1090 · LGIP 5511 Other Uses Fund		
1120 · Memorial Dept	59,127.27	100,206.43
1121 · Memorial-Election Reserve	658.00	+ 4,493.48 ckg
1122 · Memorial-Barger Bequest AJE 2027-02	40,421.16	104,699.91 +
1160 · Technology Dept 7/01/2026	23,381.00	
1170 · Literacy Dept	1,146.77	
1180 · Severance Liability Dept	141,199.47	
Total 1090 · LGIP 5511 Other Uses Fund	265,933.67	+ 4493.48
Total Other Current Assets	265,933.67	$ 270,427.15 +
Total Current Assets	452,134.29	
TOTAL ASSETS	**452,134.29**	
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable — Visa due	44.76	+
Total Accounts Payable	44.76	
Total Current Liabilities	44.76	
Total Liabilities	44.76	
Equity		
390 · Computer closing account	25,123.37	
3920 · Fund Balance Memorial	86,492.77	
3950 · Fund Balance Literacy	1,058.06	
3970 · Fund Balance Technology Repl	16,107.30	
3980 · Fund Balance Severance	109,798.71	
3990 · Fund Bal- Capital Improvmt	93,639.34	
3999 · Fund Cash Adj Account	-332,331.98	
Net Income	452,201.96	
Total Equity	452,089.53	
TOTAL LIABILITIES & EQUITY	**452,134.29**	

Adjustments To Come

Ch 7/14/26

Other Funds

Memorial Designated Funds
Report @ 6/30/2026

BAKER COUNTY LIBRARY DISTRICT

Memorial Funds Report

Fiscal Year 2025-2026 Designated funds

	Original date recd	Original Fund	CASH BASIS Balance June 30	Income fiscal year	Spent fiscal year	Other (Adjustmt)	Accrual BASIS YTD Balance	
RESTRICTED Grant & Other Balances:								
Fountain restoration funds (2007)	10/2007	$2,500.00	$655.39				$655.39	original donations Oct-Dec 2007 G.Cameron $2700 for fountain restoration; $2500 used in error
OCF Grant - Sumpter Library (Orig $7500 11/2007)	6/2009	$7,500.00	$508.43		($500.00)	($8.43)	$0.00	4/2015 verified grant balance
Grant - VROOM ($10,000; 11/19/2016)	11/2016		$1,582.88				$1,582.88	grant activity/ balance
Leo Adler - Community Grant	12/2016		$2,050.00				$2,050.00	grant for shelving for Record Courier archive records
Grant - Digitization Project	Feb-20	$500.00	$500.00				$500.00	grant for digitization project (from BCCultural Coalition)
Leo Adler Grant - Digitizing Baker County History	Jun-21	$10,000.00	$10,000.00				$10,000.00	matching grant for digitization project
Roundhouse Foundation - Diversity Audit grant	5/1/2023	$7,000.00	$2,800.00				$2,800.00	Recd grant 4/3/2023, auto deposit to General Fund; moved to OF-Grants 11/19/23 for tracking
SDAO Special Districts - Safety & Security grant	12/1/2024	$2,500.00	$2,500.00				$2,500.00	
SUB-TOTAL RESTRICTED FUNDS							$20,088.27	sub-total RESTRICTED
COMMITTED Donations (donor designated purpose):								
Sumpter Library - branch contributions	10/2010		$0.00				$0.00	7/13/20 used to freshen up Sumpter museum mural Ck1916
Summer Reading Program: 2020 Bike- For-Books Program	9/2019	$2,125.00	$3,206.75				$3,206.75	Masonic Lodge donated funds for Bikes-For-Books; Oct 2023 recd $1000; less 4 bikes given away; Oct 2024 recd $1000; 2025 no activity
Halfway Library - Masonic Lodge donation June 2021	Jun-21	$2,000.00	$2,000.00				$2,000.00	donation to benefit Halfway library building
Halfway Library - donations in memory of D.Robertson for branch	Sep 2022		$330.00				$330.00	donations for Halfway library, to be spent on tangible items for this branch
Richland Library - branch contributions/ book sale proceeds			$877.50				$877.50	3/10/23 Richland book sale proceeds designated to benefit this library; email to branch
Youth Programs - donor designated purpose	Oct-22		$300.00				$300.00	donor designated $200 to "inspire" youth (share w Missy 10/14/2022); donor DAR $100 designated for youth
Youth Programs - donor designated purpose	Nov 24		$500.00	$400.00			$900.00	donor designated $500 for "childrens/young adult part of the library" (shared w/Missy 11/20/2024)
Memorial - Oregon History Room (E.Binns)	Mar-24		$300.00				$300.00	donor designated $300 to benefit Oregon History Room
SUB-TOTAL COMMITTED FUNDS							$7,914.25	subtotal COMMITTED
ASSIGNED FUNDS (designated by Director or Board):								
Estate of E.Barger Bequest (designated as Contingency Reserve)	7/2013	allocated	$0.00				$0.00	bequest funds re-purposed at board mtg 01/11/21
Barger Bequest - Assigned for Adler matching grant, future	7/2013	$20,000.00	$20,000.00				$20,000.00	Board meeting 01/11/21 - board approved allocation of bequest; Res2020-21.05
Barger Bequest - Assigned for Multi-Year digitization project	7/2013	$24,478.91	$19,509.11				$19,509.11	Board meeting 01/11/21 - board approved allocation of bequest; Project title "Digitizing Baker County History for Preservation & Greater Access"; American Digital, Ck 1933 5/26/21 $4057.75
Barger Bequest - to be moved to Foundation	7/2013	$20,000.00	$0.00				$0.00	Board meeting 01/11/21 - board approved allocation of bequest; Res2020-21.05; check written
Tylka Family Trust - non-designated by donor; Director assigned	03/2019	$16,323.80	$8,708.80				$8,708.80	PS used $7615 for purchase of ScanPro equip 12/2018
Amazon book sales (board assigned to support book budget)	6/30/2015	Not Applic	$377.22	$3,099.73	($779.89)		$2,697.06	Annual transfer of funds to Gen Fund book budget
Donation for new books	7/25/2023		$0.00				$0.00	to benefit Baker Library (donor specified); funds moved to general fund w/Amazon transfer
Adler biography sales (Funds are deposited in GF)			$0.00				$0.00	
Election Reserve (designated by director for election expense)	6/30/2015	Not Applic	$658.00				$658.00	budgeted savings for board of director elections
SUB-TOTAL ASSIGNED FUNDS							$51,572.97	subtotal ASSIGNED
NON-Designated/Unassigned Donations:								
Memorial donations - other small non-designated			$125.00	$250.00			$375.00	
Memorial donations - history preservation			$0.00	$50.00		($50.00)	$0.00	E.Harrell donation for history preservation
Memorial donations - In memory of...			$0.00				$0.00	
Memorial donations - In memory of...			$0.00				$0.00	
Memorial donations - undesignated, M.He Sa'Pa Jan 2023	Jan 2023		$2,000.00				$2,000.00	Patron donation to "benefit the library"
Baker Library - donation to benefit the Baker Library	Dec-23	$350.00	$350.00				$350.00	patron donation to "benefit the Baker Library" (S.Peters, 12/12/2023)
Carnegie Corp, Library donation	2/9/2026	$10,000.00	$0.00	$10,000.00			$10,000.00	Carnegie 250th Library Anniv, donation to libraries (no restrictions)
General Memorial Funds:								
Memorial - Interest income, net of bank fees, other misc income	6/30/2014	Not Applic	$10,012.20	$3,884.69	($144.00)	$8.43	$13,761.32	accumulated net interest income; used for misc mem exp; balance of Sumpter lib funds to misc
Memorial - Purchases from memorial funds			$0.00		($579.47)		($579.47)	May volunteer appreciation event expense
Memorial - Past Perfect archive photo software			$0.00		($720.00)	$50.00	($670.00)	deduct from gen Memorial; PastPerfect software renewal for photo collection; use $50 donation to support this purchase
Memorial - other purchases			$0.00				$0.00	
Memorial - other purchases			$0.00				$0.00	
Memorial - accrued expenses/ adjustment			$0.00			($112.43)	($112.43)	A/P paid in July
NET General Memorial Funds, Total							$25,124.42	subtotal NON-Designated (Net) funds
Cash Balance in Memorial Funds			**$89,851.28**	$17,684.42	($2,723.36)	($112.43)	**$104,699.91** ✓	*** balance updated at 06/30/2026**

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

PROOF TOTAL	Beginning numbers		Ending numberS			
			$	104,699.91		cash balance on books, memorial accounts only
checking	$ 3,529.54		$ 4,493.48	ok	$ -	*difference is accruals (6/30/25 $112.43 less 6/30/26 $0 none)
pool-mem	$ 45,242.58		$ 59,127.27			
pool-election	$ 658.00		$ 658.00			
pool-barger	$ 40,421.16		$ 40,421.16			ending balance at 6/30/2026, completed 7/6/26 CH
	$ 89,851.28		$ 104,699.91			

+ balanced to memorial funds @ 6/30
CH 7/8/26

Other Funds

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

IOF Pool - Split by Dept

Description/Notes		Date	Combined Total	Memorial Dept	Technology Dept	Literacy Dept	Severance Liability Dept
		GL #	1090	1120	1160	1170	1180
DECEMBER ending balances			235,772.11	88,302.03	17,921.46	1,124.23	128,424.38
Conf#4370676 GF budgeted transfers to Technology & Severance savings		1/15/2026	15,000.00		5,000.00		10,000.00
			0.00				
			0.00				
Sub-Total			250,772.11	88,302.03	22,921.46	1,124.23	138,424.38
allocate interest & fees	INT7	JAN 31	860.46	302.99	78.65	3.86	474.97
(based on balance %)		no fees	0.00				
JANUARY ending balances			251,632.57	88,605.02	23,000.11	1,128.09	138,899.35
			0.00				
			0.00				
			0.00				
Sub-Total			251,632.57	88,605.02	23,000.11	1,128.09	138,899.35
allocate interest & fees	INT8	FEB 28	779.62	274.52	71.26	3.50	430.34
(based on balance %)		FEB 28	0.00				
FEBRUARY ending balances			252,412.19	88,879.54	23,071.37	1,131.59	139,329.69
Move Carnegie Corp library donation to pool		3/4/2026	10,000.00	10,000.00			
			0.00				
			0.00				
			0.00				
Sub-Total			262,412.19	98,879.54	23,071.37	1,131.59	139,329.69
allocate interest & fees	INT9	MAR 31	887.01	334.23	77.99	3.83	470.96
(based on balance %)		MAR 31	0.00				
MARCH ending balances			263,299.20	99,213.77	23,149.36	1,135.41	139,800.66
			0.00				
			0.00				
			0.00				
Sub-Total			263,299.20	99,213.77	23,149.36	1,135.41	139,800.66
allocate interest & fees	INT10	APR 30	865.64	326.18	76.11	3.73	459.62
(based on balance %)		APR 30	(0.05)	(0.05)			
APRIL ending balances			264,164.79	99,539.91	23,225.47	1,139.14	140,260.28
			0.00				
			0.00				
			0.00				
Sub-Total			264,164.79	99,539.91	23,225.47	1,139.14	140,260.28
allocate interest & fees	INT11	MAY 31	897.44	338.16	78.90	3.87	476.50
(based on balance %)		MAY 31	0.00				
MAY ending balances			265,062.23	99,878.07	23,304.37	1,143.01	140,736.78
Transfer budgeted book revenues to GF		None	0.00				
Transfer budgeted funds to technology reserve		None	0.00				
			0.00				
			0.00				
			0.00				
Sub-Total			265,062.23	99,878.07	23,304.37	1,143.01	140,736.78
allocate interest & fees	INT12	JUN 30	871.44	328.37	76.62	3.76	462.70
(based on balance %)		JUN 30					
JUNE ending balances	Ending Balances	TOTALS	265,933.67 +	100,206.44	23,380.99	1,146.77	141,199.48
					+.01¢		<.01¢>
Grand Total for Fiscal Year:							
Bank interest income			10,449.12 +	3,884.75 +	861.44 +	47.75 +	5,655.19 +
Bank fees			(0.05)	(0.05)	0.00	0.00	0.00

+ balanced to bank stmt.
Ch 7/8/26

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

Other Funds

11:43 AM
07/14/26
Accrual Basis

CAPITAL INVESTMENT

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

NEW Fiscal Year

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

Ch 7/14/26

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

New Fiscal Year

	Jul 26	Budget	$ Over Budget	% of Budget
Income				
4000 · Membership Dues	0.00	280,000.00	-280,000.00	0.0%
4010 · Grant Revenue				
4011 · LSTA Grant #1 - Courier	0.00	73,000.00	-73,000.00	0.0%
4012 · LSTA Grant #1- Indirect Charges	0.00	2,000.00	-2,000.00	0.0%
Total 4010 · Grant Revenue	0.00	75,000.00	-75,000.00	0.0%
4200 · Interest Income	0.00	12,000.00	-12,000.00	0.0%
4300 · Other Revenues	0.00	5,500.00	-5,500.00	0.0%
4999 · Beginning Cash	275,851.23	280,000.00	-4,148.77	98.5%
Total Income	275,851.23	652,500.00	-376,648.77	42.3%
Expense				
5000 · Sage Personal Services				
5100 · Sage Staff Salaries & Wages				
5101 · System Administrator- ER	0.00	86,252.00	-86,252.00	0.0%
5102 · Business Manager- CH	0.00	8,483.00	-8,483.00	0.0%
Total 5100 · Sage Staff Salaries & Wages	0.00	94,735.00	-94,735.00	0.0%
5200 · Sage Payroll Taxes & Benefits				
5201 · Group Health Insurance	0.00	20,467.00	-20,467.00	0.0% CK#2731
5203 · Life Insurance	0.00	0.00	0.00	0.0% SAIF Corp
5204 · PERS Retirement	0.00	27,609.00	-27,609.00	0.0% $263.00
5205 · Fed SS Employer Taxes	0.00	7,247.00	-7,247.00	0.0% workers comp
5206 · State Employer Taxes	0.00	543.00	-543.00	0.0% policy
5207 · Workmans Comp	263.00	739.00	-476.00	35.6%
5299 · Payroll Expenses	0.00	150.00	-150.00	0.0%
Total 5200 · Sage Payroll Taxes & Benefits	263.00	56,755.00	-56,492.00	0.5%
Total 5000 · Sage Personal Services	263.00	151,490.00	-151,227.00	0.2%
6000 · Materials & Services				
6100 · Accounting & Auditing	0.00	0.00	0.00	0.0%
6110 · Administrative Services (BCLD)	0.00	2,400.00	-2,400.00	0.0%
6130 · Courier Services & Supplies				
6131 · LSTA Courier Grant June	59,283.00	73,000.00	-13,717.00	81.2% CK#2733
6132 · Sage Courier Expense Couriers	0.00 OK	40,000.00	-40,000.00	0.0% Orbis Cascade
6133 · Courier Supplies 4-checks	0.00	2,000.00	-2,000.00	0.0% $59,283.00
Total 6130 · Courier Services & Supplies $1,842.44	59,283.00	115,000.00	-55,717.00	51.6% annual
6140 · Dues & Subscriptions	0.00	6,500.00	-6,500.00	0.0% courier
6180 · Postage & Freight	0.00	100.00	-100.00	0.0% route
6190 · Printing	0.00	0.00	0.00	0.0% contracts
6200 · Supplies, Office	0.00	500.00	-500.00	0.0%
6210 · Tech Contracted Services				

Ch 7/14/26

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

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

CK#2732
$11,935.00
UniqueMgmt
Message Bee
subscription
+ prepay
usage

11:17 AM
07/14/26
Accrual Basis

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

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
1000 · US Bank Checking	2,284.90
1005 · LGIP Pool Account #6500	273,566.33
Total Checking/Savings	275,851.23
Accounts Receivable	
1300 · Accounts Receivable 1 – reimb. to come. (EZ Proxy Subsc)	504.25 +
Total Accounts Receivable	504.25
Total Current Assets	276,355.48
TOTAL ASSETS	**276,355.48**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable – June courier expenses + small visa due	1,848.09 +
Total Accounts Payable	1,848.09
Total Current Liabilities	1,848.09
Total Liabilities	1,848.09
Equity	
3000 · Opening Balance Equity	103,619.37
3001 · Cash Adjustment Account	-275,757.86
32000 · Owners Equity	155,085.62
Net Income	291,560.26
Total Equity	274,507.39
TOTAL LIABILITIES & EQUITY	**276,355.48**

✓ + 2027-01 AJE record beg. cash.

Sage Fund