

General Fund
Baker County Library District
Profit & Loss Budget Performance
February 2024

	Feb 24	<i>Current FY</i> Budget Budget 23 - Feb 24	YTD Budget	% of Budget	Annual Budget
Income					
4000 · Current Year Tax Levy					
4001 · Current Tax Levy	2,796.03	852,668.96	1,047,642.00	81.4%	1,047,642.00
4006 · Local Option Levy	0.00	379,717.90	400,000.00	94.9%	400,000.00
Total 4000 · Current Year Tax Levy	2,796.03	1,232,386.86	1,447,642.00	85.1%	1,447,642.00
4005 · Prior Year Taxes					
4011 · Levy 1st year prior	8,295.88	19,193.95			
4012 · Levy 2nd year prior	8,452.29	11,760.33			
4013 · Levy 3rd year prior	16,811.37	18,832.27			
4014 · Levy 4th year prior	0.00	2,377.89			
4015 · Levy 5th year prior	0.00	154.64			
4016 · Levy 6th year prior	0.00	63.49			
4017 · Levy 7+ prior years	0.00	0.27			
4005 · Prior Year Taxes - Other	0.00	0.00	60,000.00	0.0%	60,000.00
Total 4005 · Prior Year Taxes	33,559.54	52,382.84	60,000.00	87.3%	60,000.00
4020 · Other Taxes/Bond Priors-LandSale	0.00	0.00	1,500.00	0.0%	1,500.00
4060 · State Ready-2-Read Grant	0.00	8,655.00	8,500.00	101.8% <i>ok</i>	8,500.00
4066 · Grant Revenue	0.00	0.00	5,500.00	0.0%	5,500.00
4100 · Fines and Fees					
4101 · Fines	72.20	4,100.01			
4102 · Copies	24.55	1,877.80			
4103 · Fax	23.00	313.50			
4104 · Lost/damaged item reimb	0.00	952.52			
4105 · Library card replacement	4.00	81.00			
4106 · Non-resident card fees	3.00	186.00			
4110 · Misc and weekly over/short	-1.00	8.49			
4100 · Fines and Fees - Other	0.00	25.70	14,000.00	0.2%	14,000.00
Total 4100 · Fines and Fees	125.75	7,545.02	14,000.00	53.9%	14,000.00
4200 · Interest Income	0.00	13,205.26	30,000.00	44.0%	30,000.00
4300 · Other Revenues					
4302 · Donations	10.50	222.86	500.00	44.6%	500.00
4303 · Program Support	0.00	0.00	500.00	0.0%	500.00
4307 · E-Rate Refunds	0.00	3,772.68	7,600.00	49.6%	7,600.00
4308 · Rebate Refunds	0.00	2,900.00	5,000.00	58.0%	5,000.00
4309 · Friends Bookshop Sales	0.00	32.04			
4310 · Summer BookSale visa sales	0.00	0.00			
4320 · Other Revenues - Miscellaneous	0.00	43,319.12	47,000.00	92.2%	47,000.00
Total 4300 · Other Revenues	10.50	50,246.70	60,600.00	82.9%	60,600.00
4330 · Sage Fiscal Agency Fee	0.00	0.00	2,270.00	0.0%	2,270.00
4500 · Transfer Income	0.00	0.00	4,000.00	0.0%	4,000.00

*Special
turnovers
tax appeal
settlement
36,355.57*

Ch 2/12/24

Baker County Library District Profit & Loss Budget Performance February 2024

	Feb 24	Budget ^{Current FY} Budget 23 - Feb 24	YTD Budget	% of Budget	Annual Budget
4800 · Other Financing Sources	0.00	0.00	0.00	0.0%	0.00
4999 · Beginning Cash					
4999.1 · Checking cash on hand	0.00	44,188.61			
4999.2 · LGIP cash on hand	0.00	626,680.18			
4999 · Beginning Cash - Other	0.00	0.00	625,000.00	0.0%	625,000.00
Total 4999 · Beginning Cash	0.00	670,868.79	625,000.00	107.3%	625,000.00
Total Income	36,491.82	2,035,290.47	2,259,012.00	90.1%	2,259,012.00
Gross Profit	36,491.82	2,035,290.47	2,259,012.00	90.1%	2,259,012.00
Expense					
5000 · Personal Services					
5001 · District salaries					
5100 · Baker Branch					
5102 · Admin, Library Director	7,565.89	52,961.23	90,781.00	58.3%	90,781.00
5105 · Admin, Business Manager	3,536.08	24,752.56	42,439.00	58.3%	42,439.00
5129 · Lib Assoc II, TechSvc/ Serials	3,015.58	21,109.06	34,472.00	61.2%	34,472.00
5131 · Admin I, Community Svcs	4,175.95	28,762.46	49,494.00	58.1%	49,494.00
5132 · Lib Tech I, TechSvc/Catalog Asst	2,692.32	16,562.88	28,362.00	58.4%	28,362.00
5133 · Lib Tech I, TechSvc/ Media	3,291.76	22,040.48	37,215.00	59.2%	37,215.00
5134 · Admin I, Tech/Catalog Specialist	4,581.82	32,072.79	54,993.00	58.3%	54,993.00
5135 · Librarian I, Circ/Office Mgr	3,957.99	27,705.87	47,492.00	58.3%	47,492.00
5136 · Library Asst, Public Svc/Desk	1,657.04	11,033.68	10,551.00	104.6%	10,551.00
5137 · Library Tech II, Youth Services	3,419.08	23,933.56	41,037.00	58.3%	41,037.00
5138 · Library Tech I, TechSvc/Acqstn	1,367.38	9,279.52	16,038.00	57.9%	16,038.00
5139 · Library Asst, Pages/Shelving	2,376.85	15,787.50	37,980.00	41.6%	37,980.00
5150 · Lib Asst III Bookmobile	357.84	5,031.74	16,460.00	30.6%	16,460.00
5152 · Admin, IT Systems Manager	4,273.29	23,567.37	53,464.00	44.1%	53,464.00
5156 · IT Specialist & Asst	257.04	1,959.93	0.00	100.0%	0.00
5174 · Lib Tech I, Facilities Specialist	3,256.25	22,793.75	39,072.00	58.3%	39,072.00
5194 · Vacation Subs & Special Projects	579.77	6,590.16	19,474.00	33.8%	19,474.00
5195 · Staff Training	0.00	470.88	3,245.00	14.5%	3,245.00
Total 5100 · Baker Branch	50,361.93	346,415.42	622,569.00	55.6%	622,569.00
5200 · Branches, Lib Asst III					
5202 · Haines	979.13	7,172.66	5,833.00	123.0%	5,833.00
5203 · Halfway	1,469.86	10,071.96	16,460.00	61.2%	16,460.00
5204 · Richland	1,363.32	9,647.74	16,460.00	58.6%	16,460.00
5205 · Huntington	1,652.63	10,642.06	16,460.00	64.7%	16,460.00
5206 · Sumpster	1,463.82	9,719.25	16,460.00	59.0%	16,460.00
5209 · Branch Training	0.00	1,346.39	13,292.00	10.1%	13,292.00

Baker County Library District Profit & Loss Budget Performance February 2024

	Feb 24	Budget Budget <i>Current FY</i> 2023 - Feb 24	YTD Budget	% of Budget	Annual Budget
Total 5200 · Branches, Lib Asst III	6,928.76	48,600.06	84,965.00	57.2%	84,965.00
Total 5001 · District salaries	57,290.69	395,015.48	707,534.00	OK 55.8%	707,534.00
5400 · Payroll Taxes & Benefits					
5401 · Group Insurance					
5401.1 · Health Insurance	11,898.73	88,686.41	141,652.00	62.6%	141,652.00
5401.3 · Group Insurance Liability	0.00	1,500.00	6,000.00	25.0%	6,000.00
5401 · Group Insurance - Other	0.00	0.00	0.00	0.0%	0.00
Total 5401 · Group Insurance	11,898.73	90,186.41	147,652.00	61.1%	147,652.00
5403 · Life Insurance	0.00	690.14	1,040.00	66.4%	1,040.00
5404 · PERS Retirement	11,630.48	90,081.37	143,828.00	62.6%	143,828.00
5405 · Federal Employer Taxes	4,328.23	29,836.85	54,126.00	55.1%	54,126.00
5406 · State Employer Taxes	288.90	1,962.70	4,245.00	46.2%	4,245.00
5407 · Workmans Comp Ins	23.28	1,826.75	2,124.00	86.0%	2,124.00
Total 5400 · Payroll Taxes & Benefits	28,169.62	214,584.22	353,015.00	60.8%	353,015.00
6560 · Payroll Expenses	0.00	0.01			
Total 5000 · Personal Services	85,460.31	609,599.71	1,060,549.00	OK 57.5%	1,060,549.00
6000 · Materials and Services					
6100 · Books & Periodicals					
6110 · Adult Books	3,772.02	23,113.07	40,000.00	57.8%	40,000.00
6120 · Children/Juv Books	1,056.49	6,790.24	15,000.00	45.3%	15,000.00
6121 · Teen/YA (young adult) Books	432.71	3,718.93	7,500.00	49.6%	7,500.00
6130 · Reference Books	673.20	1,291.37	5,000.00	25.8%	5,000.00
6134 · Digital Materials	1,670.00	24,348.84	30,000.00	81.2%	30,000.00
6140 · Periodicals	914.00	12,666.88	14,000.00	90.5%	14,000.00
6150 · Audio	140.85	1,591.08	5,000.00	31.8%	5,000.00
6160 · Video/DVD	4,029.62	22,575.75	16,000.00	141.1%	16,000.00
6172 · Elder Care Kits - book expense	0.00	108.34	1,000.00	10.8%	1,000.00
6177 · LSTA Grant Youth Books	0.00	0.00	0.00	0.0%	0.00
Total 6100 · Books & Periodicals	12,688.89	96,204.50	133,500.00	72.1%	133,500.00
6200 · Catalog Services					
6201 · SAGE Network	0.00	16,428.00	16,450.00	99.9%	16,450.00
6204 · Content Subscr(OCLC,LibraryElf)	4.62	1,215.65	2,500.00	48.6%	2,500.00
Total 6200 · Catalog Services	4.62	17,643.65	18,950.00	93.1%	18,950.00
6300 · Facilities & IT Maintenance					
6310 · Building & Grounds Maintenance					
6310.1 · Roof Repair Expense	0.00	617.49	500.00	123.5%	500.00
6311 · Branch building expenses	476.39	7,405.67	9,000.00	82.3%	9,000.00

VISA incl. Books 491.94
Ref book 6.73.20
Amz - Amer. Dict of Family Names 5 vol. set
Amazon movies/DVD \$1186.47
Vudu electronic \$2843.15

Ingram \$4775.31
Ebsco Novelist \$1470.-

Arros Electric \$3890.48 incl. 3462.98 - LED lighting upgrade in Huntington

Baker County Library District Profit & Loss Budget Performance February 2024

	Feb 24	Budget Budget 23 - Feb 24	YTD Budget	% of Budget	Annual Budget
6312 · Snow Removal	0.00	Alpine Alarm 815.00	15,000.00	5.4%	15,000.00
6313 · Library of Things	14.99	\$ 1500 - annual alarm test 14.99	3,000.00	0.5%	3,000.00
6310 · Building & Grounds Maintenance - Other	1,307.00	20,425.60	36,000.00	56.7%	36,000.00
Total 6310 · Building & Grounds Maintenance	1,798.38	29,278.75	63,500.00	46.1%	63,500.00
6320 · Janitorial Supplies		2 sites - Baker + Haenas			
6321 · Janitorial Contract	2,200.00	15,400.00	25,000.00	61.6%	25,000.00
6322 · Janitorial Supplies	5.30	2,184.22	3,200.00	68.3%	3,200.00
Total 6320 · Janitorial Supplies	2,205.30	17,584.22	28,200.00	62.4%	28,200.00
6340 · Equipment Maintenance/ Lease	208.85	2,861.53	3,000.00	95.4%	3,000.00
6345 · Computer Maintenance					
6345.1 · Computer - Maintenance	0.00	613.79	20,500.00	3.0%	20,500.00
6345.2 · Software subscriptions	235.95	9,311.76	20,000.00	46.6%	20,000.00
6345.21 · Patron Hotspot Services	619.64	4,499.56			
6345.3 · Comp Tech - Branch Travel	0.00	0.00	500.00	0.0%	500.00
6345.4 · Computer - Hardware	0.00	1,049.00	7,500.00	14.0%	7,500.00
6345.5 · Pandemic / ECF Funds	0.00	0.00	9,000.00	0.0%	9,000.00
6345.71 · Lego-Robotics Club	0.00	0.00	1,000.00	0.0%	1,000.00
Total 6345 · Computer Maintenance	855.59	15,474.11	58,500.00	26.5%	58,500.00
Total 6300 · Facilities & IT Maintenance	5,068.12	65,198.61	153,200.00	42.6%	153,200.00
6400 · Bookmobile & Vehicle Operations					
6410 · Bookmobile & Vehicle Fuel	141.33	2,177.39	7,000.00	31.1%	7,000.00
6420 · Bkmb1 & Vehicle Maintenance	0.00	2,654.54	9,000.00	29.5%	9,000.00
Total 6400 · Bookmobile & Vehicle Operations	141.33	4,831.93	16,000.00	30.2%	16,000.00
6600 · Corporate Costs					
6610 · Insurance					
6613 · SDIS Liability	0.00	25,442.00	23,500.00	108.3%	23,500.00
6614 · Flood Insurance	0.00	2,664.00			
Total 6610 · Insurance	0.00	28,106.00	23,500.00	119.6%	23,500.00
6620 · Travel, Training, Prof Developmnt	0.00	Audit Fee 3,255.24	5,000.00	65.1%	5,000.00
6640 · Auditor	10,000.00	Capres to contract; Foundation / Friends to be billed a portion 10,000.00	9,500.00	105.3%	9,500.00
6641 · Bookkeeping Supplies & Services	85.73	214.26	3,000.00	7.1%	3,000.00
6660 · Association Dues	990.68	2,430.68	4,500.00	54.0%	4,500.00
6680 · Marketing/ Publication	0.00	1,127.31	8,000.00	14.1%	8,000.00
6690 · Financial Mgmt Fees					
6690.1 · Checking Account Fees	0.00	243.40			
6690.2 · Pool 5291 Fees	0.00	71.00			
6690.3 · PayPal Transaction Fees	0.00	132.44			
6690.4 · Quick Books Direct Deposit Fees	0.00	435.75			

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6690 · Financial Mgmt Fees - Other	0.00	0.00	1,500.00	0.0%	1,500.00
Total 6690 · Financial Mgmt Fees	0.00	882.59	1,500.00	58.8%	1,500.00
6691 · Legal Administration	0.00	0.00	3,600.00	0.0%	3,600.00
6692 · Professional services	178.15	576.20	1,200.00	48.0%	1,200.00
6696 · Public Programs					
6696.4 · Grant-SLO Worksource	0.00	0.00	1,000.00	0.0%	1,000.00
6696.6 · Public Tech	0.00	0.00	1,000.00	0.0%	1,000.00
6696 · Public Programs - Other	0.00	2,270.76	6,000.00	37.8%	6,000.00
Total 6696 · Public Programs	0.00	2,270.76	8,000.00	28.4%	8,000.00
Total 6600 · Corporate Costs	11,254.56	48,863.04	67,800.00	72.1%	67,800.00
6700 · Other Operating Expenses					
6720 · Branch Mileage	440.38	2,314.71	4,500.00	51.4%	4,500.00
6730 · Library Services Supplies	1,172.52	11,955.96	20,000.00	59.8%	20,000.00
6731 · Youth Programs					
6731.2 · Summer Reading (SRP)	0.00	1,678.98	6,000.00	28.0%	6,000.00
6731.3 · Storytime	213.84	2,202.76	4,000.00	55.1%	4,000.00
6731.4 · Other Youth Programs	78.89	412.41	1,000.00	41.2%	1,000.00
6731.42 · R2R Ready-To-Read program	0.00	0.00	1,000.00	0.0%	1,000.00
6731.5 · Teen Activities	0.00	271.58	500.00	54.3%	500.00
6731.51 · Teen Services OLA Grant	0.00	0.00	0.00	0.0%	0.00
6731.6 · Makerspace Club	101.66	830.70	2,000.00	41.5%	2,000.00
6731.7 · Battle of the Books Program	0.00	0.00	3,000.00	0.0%	3,000.00
6731.8 · Bikes-for-Books Program	0.00	234.28	1,000.00	23.4%	1,000.00
6731 · Youth Programs - Other	0.00	0.00	0.00	0.0%	0.00
Total 6731 · Youth Programs	394.39	5,630.71	18,500.00	30.4%	18,500.00
6740 · Postage & Freight	239.43	727.57	1,500.00	48.5%	1,500.00
6750 · Utilities					
6751 · Garbage					
6751.1 · Baker-Baker Sanitary	0.00	1,193.30	2,000.00	59.7%	2,000.00
6751.2 · Haines-Baker Sanitary	0.00	128.00	250.00	51.2%	250.00
6751.3 · Halfway-LaRue Sanitary	26.63	186.41	350.00	53.3%	350.00
6751.5 · Huntington-Baker Sanitary	0.00	158.00	250.00	63.2%	250.00
Total 6751 · Garbage	26.63	1,665.71	2,850.00	58.4%	2,850.00
6752 · Heating Fuel					
6752.1 · Baker-Cascade Natural Gas	0.00	7,036.69	16,000.00	44.0%	16,000.00
6752.2 · Haines-Ed Staub	0.00	879.83	3,500.00	25.1%	3,500.00
6752.3 · Halfway-Ed Staub	794.08	1,645.76	3,000.00	54.9%	3,000.00
6752.6 · Sumpter-City of Sumpter(Shared)	0.00	607.44	1,600.00	38.0%	1,600.00

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Total 6752 · Heating Fuel	794.08	10,169.72	24,100.00	42.2%	24,100.00
6753 · Water/Sewer					
6753.1 · Baker-City of Baker City	0.00	1,034.12	2,100.00	49.2%	2,100.00
6753.2 · Haines-City of Haines	0.00	616.00	1,100.00	56.0%	1,100.00
6753.3 · Halfway-City of Halfway	0.00	574.00	1,000.00	57.4%	1,000.00
6753.4 · Richland (NEOHA agreement)	38.46	271.75	500.00	54.4%	500.00
6753.5 · Huntington-City of Huntingtn	85.00	600.10	1,100.00	54.6%	1,100.00
Total 6753 · Water/Sewer	123.46	3,095.97	5,800.00	53.4%	5,800.00
6754 · Electric					
6754.1 · Baker - OTEC	107.44	8,083.97	15,000.00	53.9%	15,000.00
6754.2 · Haines - OTEC	1,212.07	1,920.80	1,600.00	120.1%	1,600.00
6754.3 · Halfway-Idaho Power	63.87	657.72	1,200.00	54.8%	1,200.00
6754.4 · Richland (NEOHA agreement)	480.57	1,897.62	4,000.00	47.4%	4,000.00
6754.5 · Huntington-Idaho Power	213.21	1,244.35	1,600.00	77.8%	1,600.00
6754.6 · Sumpter-City of Sumpter(Shared)	0.00	263.67	1,000.00	26.4%	1,000.00
Total 6754 · Electric	2,077.16	14,068.13	24,400.00	57.7%	24,400.00
6750 · Utilities - Other	0.00	0.00	0.00	0.0%	0.00
Total 6750 · Utilities	3,021.33	28,999.53	57,150.00	50.7%	57,150.00
6756 · Telecommunications					
6756.0 · Telephone					
6756.1 · Baker - BendTel	247.31	1,864.85	2,100.00	88.8%	2,100.00
6756.2 · Haines - Cascade/Reliance	65.05	517.68	850.00	60.9%	850.00
6756.3 · Halfway - Pine Telephone	36.15	289.75	500.00	58.0%	500.00
6756.4 · Richland - Eagle Telephone	33.81	240.01	550.00	43.6%	550.00
6756.5 · Huntington - CenturyTel	0.00	597.16	1,000.00	59.7%	1,000.00
6756.6 · Sumpter - CenturyLink/Qwest	0.00	269.96	500.00	54.0%	500.00
6756.8 · Cellular Service-Verizon	880.58	1,499.44	1,200.00	125.0%	1,200.00
Total 6756.0 · Telephone	1,262.90	5,278.85	6,700.00	78.8%	6,700.00
6757.0 · Internet					
6757.1 · Baker - Link Oregon	0.00	720.00	1,600.00	45.0%	1,600.00
6757.2 · Haines - Cascade/Reliance	71.95	575.60	950.00	60.6%	950.00
6757.3 · Halfway - Pine Tel	91.95	735.60	1,150.00	64.0%	1,150.00
6757.4 · Richland - Pine Tel	45.26	362.08	600.00	60.3%	600.00
6757.5 · Huntington -CenturyTel	0.00	3,331.02	5,500.00	60.6%	5,500.00
6757.6 · Sumpter - CenturyLink/Qwest	0.00	706.65	1,300.00	54.4%	1,300.00
6757.8 · Bookmobile - Verizon hot spot	40.85	286.03	500.00	57.2%	500.00
Total 6757.0 · Internet	250.01	6,716.98	11,600.00	57.9%	11,600.00
6756 · Telecommunications - Other	0.00	0.00	0.00	0.0%	0.00

Check #1319.51
Pay by
check -
one receipt
rejected
(to explain)

{776.54}
remove
duplicate

to be
adjusted

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Total 6756 · Telecommunications	1,512.91	11,995.83	18,300.00	65.6%	18,300.00
Total 6700 · Other Operating Expenses	6,780.96	61,624.31	119,950.00	51.4%	119,950.00
Total 6000 · Materials and Services	35,938.48	294,366.04	509,400.00	57.8%	509,400.00
7000 · Capital Outlay	0.00	17,906.50	15,000.00	119.4%	15,000.00
7500 · Debt Service	0.00	11,310.29	13,000.00	87.0%	13,000.00
8000 · Transfers & Contingency					
8004 · Contingency					
8004.1 · Operating Contingency	0.00	0.00	25,000.00	0.0%	25,000.00
8004.2 · Reserve for future expenditure	0.00	0.00	556,063.00	0.0%	556,063.00
Total 8004 · Contingency	0.00	0.00	581,063.00	0.0%	581,063.00
8005 · Transfers					
8005.1 · Transfer-OF Technology Fund	0.00	0.00	5,000.00	0.0%	5,000.00
8005.2 · Transfer-OF Severence Fund	0.00	0.00	10,000.00	0.0%	10,000.00
8005.3 · Transfer-OF Election Fund	0.00	0.00	0.00	0.0%	0.00
8005.4 · Transfer-OF Memorial Funds	0.00	7,000.00			
8005.5 · Transfer-Capital Inv Fund	0.00	42,585.69	65,000.00	65.5%	65,000.00
Total 8005 · Transfers	0.00	49,585.69	80,000.00	62.0%	80,000.00
8000 · Transfers & Contingency - Other	0.00	0.00	0.00	0.0%	0.00
Total 8000 · Transfers & Contingency	0.00	49,585.69	661,063.00	7.5%	661,063.00
Total Expense	121,398.79	982,768.23	2,259,012.00	43.5%	2,259,012.00
Net Income	-84,906.97	1,052,522.24	0.00	100.0%	0.00

Gen. Fund
Baker County Library District
Balance Sheet
As of February 15, 2024

Cash Report

	Feb 15, 24
ASSETS	
Current Assets	
Checking/Savings	
1000 · US Bank Checking	2,934.87
1100 · General Pool 5291	1,001,884.14
Total Checking/Savings	1,004,819.01
Other Current Assets	
1400 · Property Tax Rec. (audit only)	205,161.51
1460 · A/R Employee Draws	300.00
1500 · Loans from General Fund	
1540 · Loan to Capital Projects	0.10
Total 1500 · Loans from General Fund	0.10
Total Other Current Assets	205,461.61
Total Current Assets	1,210,280.62
TOTAL ASSETS	1,210,280.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	1,050.67
Total Accounts Payable	1,050.67
Other Current Liabilities	
2100 · Payroll Liabilities	
2115 · State Form OQ Liability	205.79
2116 · STT Statewide Transit Tax	103.52
2117 · OR - Paid Fam Med Leave tax	1,123.22
2146 · OSPG	150.00
2190 · PERS - Deferred Comp	112.10
2100 · Payroll Liabilities - Other	-0.03
Total 2100 · Payroll Liabilities	1,694.60
2310 · Accrued Payroll Taxes(audit)	9,935.28
2400 · Deferred Revenues(audit)	205,161.51
Total Other Current Liabilities	216,791.39
Total Current Liabilities	217,842.06
Total Liabilities	217,842.06
Equity	
3000 · Opening Bal Equity	-670,868.79
3900 · Fund Balance "Unapropriated"	610,785.11
Net Income	1,052,522.24
Total Equity	992,438.56
TOTAL LIABILITIES & EQUITY	1,210,280.62

OK 2/12/24

Baker Co Library - Other Funds + Capital Improv. Fund
Board Monthly P&L Budget Performance
 February 2024

	Feb 24	<i>Current FY</i> Budget Budget - Feb 24	YTD Budget	% of Budget	Annual Budget
Income					
4400.0 · OTHER USES Funds					
4415.0 · LITERACY Department					
4415.1 · Beginning Cash Literacy	0.00	1,070.30	1,100.00	97.3%	1,100.00
4415.7 · Other Revenues	0.00	264.98			
4415.9 · Interest Income Literacy	0.00	25.36	100.00	25.4%	100.00
Total 4415.0 · LITERACY Department	0.00	1,360.64	1,200.00	113.4%	1,200.00
4420.0 · MEMORIAL Department					
4420.1 · Beginning Cash Memorial	0.00	85,519.50	92,300.00	92.7%	92,300.00
4420.2 · Contributions					
4420.21 · Baker Contributions	0.00	1,650.00			
4420.2 · Contributions - Other	0.00	0.00	2,000.00	0.0%	2,000.00
Total 4420.2 · Contributions	0.00	1,650.00	2,000.00	82.5%	2,000.00
4420.5 · Grant Income					
4420.69 · Misc Grant Income	0.00	7,000.00			
4420.5 · Grant Income - Other	0.00	0.00	10,000.00	0.0%	10,000.00
Total 4420.5 · Grant Income	0.00	7,000.00	10,000.00	70.0%	10,000.00
4420.7 · Other Revenue					
4420.71 · Amazon Book Sales	0.00	2,185.49	4,000.00	54.6%	4,000.00
Total 4420.7 · Other Revenue	0.00	2,185.49	4,000.00	54.6%	4,000.00
4429.8 · Transfers from General Fund	0.00	0.00	4,000.00	0.0%	4,000.00
4429.9 · Interest Income Memorial	0.00	1,931.21	2,200.00	87.8%	2,200.00
Total 4420.0 · MEMORIAL Department	0.00	98,286.20	114,500.00	85.8%	114,500.00
4430.0 · SEVERANCE Liability Dept					
4430.1 · Beginning cash Severance Liab	0.00	94,955.03	95,000.00	100.0%	95,000.00
4430.8 · Transfer from General Fund	0.00	0.00	10,000.00	0.0%	10,000.00
4430.9 · Interest Income Severance Liab	0.00	2,249.95	2,500.00	90.0%	2,500.00
Total 4430.0 · SEVERANCE Liability Dept	0.00	97,204.98	107,500.00	90.4%	107,500.00
4524.0 · TECHNOLOGY Department					
4524.1 · Beginning cash Technology	0.00	6,537.02	6,600.00	99.0%	6,600.00
4524.8 · Transfer from General Fund	0.00	0.00	1,000.00	0.0%	1,000.00
4524.9 · Interest income Technology	0.00	154.89	200.00	77.4%	200.00
Total 4524.0 · TECHNOLOGY Department	0.00	6,691.91	7,800.00	85.8%	7,800.00
Total 4400.0 · OTHER USES Funds	0.00	203,543.73	231,000.00	88.1%	231,000.00
4600 · CAPITAL INVESTMENT Fund					

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Baker Co Library - Other Funds Board Monthly P&L Budget Performance February 2024

	Feb 24	<i>Current FY</i> Budget Budget - Feb 24	YTD Budget	% of Budget	Annual Budget
4600.1 · Beginning Cash Capital Invest	0.00	81,356.35	85,000.00	95.7%	85,000.00
4600.5 · Capital Inv - Grant Income	0.00	0.00	5,250.00	0.0%	5,250.00
4600.8 · Transfer from General Fund	0.00	42,585.69	65,000.00	65.5%	65,000.00
4600.9 · Interest Income Capital Invest	0.00	2,052.57	4,000.00	51.3%	4,000.00
Total 4600 · CAPITAL INVESTMENT Fund	0.00	125,994.61	159,250.00	79.1%	159,250.00
Total Income	0.00	329,538.34	390,250.00	84.4%	390,250.00
Expense					
6000 · Other Uses Fund					
6200 · Literacy Department					
6200.1 · Literacy Program Expense					
6220 · Materials and Services	0.00	341.73			
Total 6200.1 · Literacy Program Expense	0.00	341.73			
6200 · Literacy Department - Other	0.00	0.00	2,000.00	0.0%	2,000.00
Total 6200 · Literacy Department	0.00	341.73	2,000.00	17.1%	2,000.00
6300 · Memorial Department					
6320 · Personnel - Wages & Related	0.00	0.00	3,750.00	0.0%	3,750.00
6350 · General Memorial M&S	0.00	2,855.31	99,550.00	2.9%	99,550.00
6364.5 · Amazon Book Sales Expenses	136.40	715.52			
6380 · Grants Dept					
6380.80 · Other Misc Grant	0.00	4,200.00			
Total 6380 · Grants Dept	0.00	4,200.00			
6397 · Transfer to GF Election Reserve	0.00	0.00	6,500.00	0.0%	6,500.00
6399 · Transfer to General Fund	0.00	0.00	4,000.00	0.0%	4,000.00
6300 · Memorial Department - Other	0.00	0.00	0.00	0.0%	0.00
Total 6300 · Memorial Department	136.40	7,770.83	113,800.00	6.8%	113,800.00
6400 · Technology Department					
6400.1 · Materials & Services					
6400.11 · General Materials & Services	0.00	0.00			
Total 6400.1 · Materials & Services	0.00	0.00			
6400 · Technology Department - Other	0.00	0.00	10,000.00	0.0%	10,000.00
Total 6400 · Technology Department	0.00	0.00	10,000.00	0.0%	10,000.00
6430 · Severance Liability Dept	0.00	0.00	105,000.00	0.0%	105,000.00
6900 · Misc. bank charges					
6900.2 · Bank Fees-Memorial Fund	0.00	72.10			

*VISA
online
pmt*

Baker Co Library - Other Funds Board Monthly P&L Budget Performance February 2024

	Feb 24	Budget Budget - Feb 24	YTD Budget	% of Budget	Annual Budget
6900 · Misc. bank charges - Other	0.00	0.00	200.00	0.0%	200.00
Total 6900 · Misc. bank charges	0.00	72.10	200.00	36.1%	200.00
Total 6000 · Other Uses Fund	136.40	8,184.66	231,000.00	3.5%	231,000.00
6600 · CAPITAL INVESTMENT Expense					
6600.1 · Facilities Maint & Repair	34,931.22	34,931.22			
6600 · CAPITAL INVESTMENT Expense - Other	0.00	0.00	159,250.00	0.0%	159,250.00
Total 6600 · CAPITAL INVESTMENT Expense	34,931.22	34,931.22	159,250.00	21.9%	159,250.00
Total Expense	35,067.62	43,115.88	390,250.00	11.0%	390,250.00
Net Income	<u>-35,067.62</u>	<u>286,422.46</u>	<u>0.00</u>	<u>100.0%</u>	<u>0.00</u>

CK# 31092 Grumpy's Repair/bookmobile

Baker Co Library - Other Funds
Balance Sheet
As of February 14, 2024

Cash Report

Feb 14, 24

ASSETS

Current Assets

Checking/Savings

- 1000 · US Bank Checking Memorial
- 1095 · LGIP #6243 Capital Invstmt Fund

3,706.27

91,063.39

after pd ck

Total Checking/Savings

94,769.66

Other Current Assets

- 1090 · LGIP 5511 Other Uses Fund
- 1120 · Memorial Dept
- 1121 · Memorial-Election Reserve
- 1122 · Memorial-Barger Bequest
- 1160 · Technology Dept
- 1170 · Literacy Dept
- 1180 · Severance Liability Dept

38,544.39

7,780.00

40,421.16

6,691.91

1,095.66

97,204.98

Total 1090 · LGIP 5511 Other Uses Fund

191,738.10

Total Other Current Assets

191,738.10

Total Current Assets

286,507.76

TOTAL ASSETS

286,507.76

LIABILITIES & EQUITY

Equity

- 390 · Computer closing account
- 3920 · Fund Balance Memorial
- 3950 · Fund Balance Literacy
- 3970 · Fund Balance Technology Repl
- 3980 · Fund Balance Severance
- 3990 · Fund Bal- Capital Improvmt
- 3999 · Fund Cash Adj Account
- Net Income

-12,493.43

74,393.07

1,050.83

9,565.73

92,232.73

104,838.17

-269,438.20

286,558.86

Total Equity

286,507.76

TOTAL LIABILITIES & EQUITY

286,507.76

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Baker Co Library - Sage Fund Profit & Loss Budget Performance February 2024

	Feb 24	<i>Current Fy</i> Budget Budget - Feb 24	YTD Budget	% of Budget	Annual Budget
Income					
4000 · Membership Dues	0.00	261,796.00	263,000.00	99.5%	263,000.00
4010 · Grant Revenue					
4011 · LSTA Grant #1 - Courier	0.00	0.00	66,000.00	0.0%	66,000.00
4012 · LSTA Grant #1- Indirect Charges	0.00	0.00	2,000.00	0.0%	2,000.00
Total 4010 · Grant Revenue	0.00	0.00	68,000.00	0.0%	68,000.00
4200 · Interest Income	0.00	3,974.41	5,000.00	79.5%	5,000.00
4300 · Other Revenues	0.00	0.00	3,500.00	0.0%	3,500.00
4999 · Beginning Cash	0.00	223,285.53	200,000.00	111.6%	200,000.00
Total Income	0.00	489,055.94	539,500.00	90.6%	539,500.00
Expense					
5000 · Sage Personal Services					
5100 · Sage Staff Salaries & Wages					
5101 · System Administrator- ER	6,005.84	40,295.94	77,000.00	52.3%	77,000.00
5102 · Business Manager- CH	631.41	4,419.87	7,325.00	60.3%	7,325.00
Total 5100 · Sage Staff Salaries & Wages	6,637.25	44,715.81	84,325.00	53.0%	84,325.00
5200 · Sage Payroll Taxes & Benefits					
5201 · Group Health Insurance	0.00	0.00	17,700.00	0.0%	17,700.00
5203 · Life Insurance	0.00	0.00	120.00	0.0%	120.00
5204 · PERS Retirement	1,782.33	11,997.70	18,100.00	66.3%	18,100.00
5205 · Fed SS Employer Taxes	507.74	3,420.76	6,500.00	52.6%	6,500.00
5206 · State Employer Taxes	58.81	365.61	600.00	60.9%	600.00
5207 · Workmans Comp	1.86	12.11	200.00	6.1%	200.00
66000 · Payroll Expenses	0.00	89.43	150.00	59.6%	150.00
Total 5200 · Sage Payroll Taxes & Benefits	2,350.74	15,885.61	43,370.00	36.6%	43,370.00
Total 5000 · Sage Personal Services	8,987.99	60,601.42	127,695.00	47.5%	127,695.00
6000 · Materials & Services					
6110 · Administrative Services (BCLD)	0.00	0.00	2,270.00	0.0%	2,270.00
6130 · Courier Services & Supplies					
6131 · LSTA Courier Grant	16,440.00	71,238.75	66,000.00	107.9%	66,000.00
6132 · Sage Courier Expense	2,517.79	21,061.44	40,000.00	52.7%	40,000.00
6133 · Courier Supplies	0.00	0.00	2,500.00	0.0%	2,500.00
6130 · Courier Services & Supplies - Other	0.00	0.00	0.00	0.0%	0.00
Total 6130 · Courier Services & Supplies	18,957.79	92,300.19	108,500.00	85.1%	108,500.00
6140 · Dues & Subscriptions	927.94	2,559.74	5,000.00	51.2%	5,000.00
6180 · Postage & Freight	0.00	9.65	60.00	16.1%	60.00
6190 · Printing	0.00	0.00	25.00	0.0%	25.00
6200 · Supplies, Office	0.00	0.30	500.00	0.1%	500.00

Sumatilla County Library Courier Route

to small couriers

Ch 2/12/24

3:00 PM

02/12/24

Accrual Basis

Baker Co Library - Sage Fund Profit & Loss Budget Performance February 2024

	Feb 24	Budget <i>Current FY Budget</i> Budget - Feb 24	YTD Budget	% of Budget	Annual Budget
6210 · Technical Services & Maint					
6210.1 · System Specialist Contract	6,261.75	43,235.91	75,141.00	57.5%	75,141.00
6210.3 · Technical Maint (Marchive)	91.50	1,077.78	5,500.00	19.6%	5,500.00
<i>Contract marchive on Visa</i>					
Total 6210 · Technical Services & Maint	6,353.25	44,313.69	80,641.00	55.0%	80,641.00
6220 · Technology					
6220.2 · Development	0.00	1,168.10			
6220 · Technology - Other	0.00	0.00	6,000.00	0.0%	6,000.00
Total 6220 · Technology	0.00	1,168.10	6,000.00	19.5%	6,000.00
6240 · Telecommunications	0.00	234.00	150.00	156.0%	150.00
6250 · Training & Prof Development	0.00	0.00	1,000.00	0.0%	1,000.00
6260 · Travel	0.00	0.00	2,000.00	0.0%	2,000.00
Total 6000 · Materials & Services	26,238.98	140,585.67	206,146.00	68.2%	206,146.00
7000 · Capital Outlay	0.00	0.00	15,000.00	0.0%	15,000.00
8000 · Contingency	0.00	0.00	40,659.00	0.0%	40,659.00
Total Expense	35,226.97	201,187.09	389,500.00	51.7%	389,500.00
Net Income	-35,226.97	287,868.85	150,000.00	191.9%	150,000.00

Baker Co Library - Sage Fund
Balance Sheet
As of February 13, 2024

Cash Report

	Feb 13, 24
ASSETS	
Current Assets	
Checking/Savings	
1000 · US Bank Checking	3,908.90
1005 · LGIP Pool Account #6500	269,528.96
Total Checking/Savings	273,437.86
Accounts Receivable	
1300 · Accounts Receivable	9,320.00
Total Accounts Receivable	9,320.00
Total Current Assets	282,757.86
TOTAL ASSETS	282,757.86
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	
2115 · State Form OQ liability	19.75
2116 · STT Statewide Transit Tax	13.03
2117 · State Paid Family Leave tax	156.34
Total 2100 · Payroll Liabilities	189.12
Total Other Current Liabilities	189.12
Total Current Liabilities	189.12
Total Liabilities	189.12
Equity	
3000 · Opening Balance Equity	103,619.37
3001 · Cash Adjustment Account	-223,285.53
32000 · Owners Equity	114,274.55
Net Income	287,960.35
Total Equity	282,568.74
TOTAL LIABILITIES & EQUITY	282,757.86

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