

12:32 PM
07/08/24
Accrual Basis

General Fund
Baker County Library District
Profit & Loss Budget Performance
July 2023 through June 2024

FYE 6/30/2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Income				
4000 · Current Year Tax Levy				
4001 · Current Tax Levy	956,053.73	950,000.00	6,053.73	100.6%
4006 · Local Option Levy	441,402.88	440,000.00	1,402.88	100.3%
Total 4000 · Current Year Tax Levy	1,397,456.61	1,390,000.00†	7,456.61	100.5%
4005 · Prior Year Taxes				
4011 · Levy 1st year prior	25,216.15			
4012 · Levy 2nd year prior	14,619.10			
4013 · Levy 3rd year prior	20,957.22			
4014 · Levy 4th year prior	2,537.91			
4015 · Levy 5th year prior	229.91			
4016 · Levy 6th year prior	63.49			
4017 · Levy 7+ prior years	0.27			
4005 · Prior Year Taxes - Other	0.00	61,000.00 †	-61,000.00	0.0%
Total 4005 · Prior Year Taxes	63,624.05	61,000.00	2,624.05	104.3%
4020 · Other Taxes/Bond Priors-LandSale	4,614.48	1,500.00	3,114.48	307.6%
4060 · State Ready-2-Read Grant	8,655.00	8,700.00	-45.00	99.5%
4066 · Grant Revenue	0.00	500.00	-500.00	0.0%
4100 · Fines and Fees				
4101 · Fines	7,083.16			
4102 · Copies	3,526.00			
4103 · Fax	646.00			
4104 · Lost/damaged item reimb	1,475.10			
4105 · Library card replacement	153.00			
4106 · Non-resident card fees	276.00			
4110 · Misc and weekly over/short	33.53			
4100 · Fines and Fees - Other	25.70	15,000.00	-14,974.30	0.2%
Total 4100 · Fines and Fees	13,218.49	15,000.00	-1,781.51	88.1%
4200 · Interest Income	37,326.25	43,000.00 †	-5,673.75	86.8%
4300 · Other Revenues				
4302 · Donations	440.35	500.00	-59.65	88.1%
4303 · Program Support	200.00	500.00	-300.00	40.0%
4307 · E-Rate Refunds	7,504.30	7,600.00	-95.70	98.7%
4308 · Rebate Refunds	3,786.28	4,000.00	-213.72	94.7%
4309 · Friends Bookshop Sales	1.00			
4310 · Summer BookSale visa sales	0.00			
4311 · Winter BookSale visa sales	0.00			
4320 · Other Revenues - Miscellaneous	43,443.62	43,500.00	-56.38	99.9%
Total 4300 · Other Revenues	55,375.55	56,100.00	-724.45	98.7%
4330 · Sage Fiscal Agency Fee	2,292.00	2,270.00	22.00	101.0%

2713 will be moved to Interest

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Baker County Library District Profit & Loss Budget Performance July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
4500 · Transfer Income	3,000.00	4,000.00	-1,000.00	75.0%
4800 · Other Financing Sources	0.00	0.00	0.00	0.0%
4999 · Beginning Cash				
4999.1 · Checking cash on hand	44,188.61			
4999.2 · LGIP cash on hand	626,680.18			
4999 · Beginning Cash - Other	0.00	671,000.00	-671,000.00	0.0%
Total 4999 · Beginning Cash	670,868.79	671,000.00	-131.21	100.0%
Total Income	2,256,431.22	2,253,070.00	3,361.22	100.1%
Gross Profit	2,256,431.22	2,253,070.00	3,361.22	100.1%
Expense				
5000 · Personal Services				
5001 · District salaries				
5100 · Baker Branch				
5102 · Admin, Library Director	83,224.79	91,000.00	-7,775.21	91.5%
5105 · Admin, Business Manager	38,896.90	42,439.00	-3,542.10	91.7%
5129 · Lib Assoc II, TechSvc/ Serials	33,171.38	36,200.00	-3,028.62	91.6%
5131 · Admin I, Community Svcs	45,499.26	49,494.00	-3,994.74	91.9%
5132 · Lib Tech I, TechSvc/Catalog Asst	26,020.08	28,362.00	-2,341.92	91.7%
5133 · Lib Tech I, TechSvc/ Media	34,491.92	37,600.00	-3,108.08	91.7%
5134 · Admin I, Tech/Catalog Specialst	50,400.11	54,993.00	-4,592.89	91.6%
5135 · Librarian I, Circ/Office Mgr	43,537.79	48,000.00	-4,462.21	90.7%
5136 · Library Asst, Public Svc/Desk	17,213.42	19,500.00	-2,286.58	88.3%
5137 · Library Tech II, Youth Services	37,609.88	41,037.00	-3,427.12	91.6%
5138 · Library Tech I, TechSvc/Acqstn	14,533.99	16,038.00	-1,504.01	90.6%
5139 · Library Asst, Pages/Shelving	24,949.43	28,000.00	-3,050.57	89.1%
5150 · Lib Asst III Bookmobile	8,703.86	9,500.00	-796.14	91.6%
5152 · Admin, IT Systems Manager	43,006.03	46,500.00	-3,493.97	92.5%
5156 · IT Specialist & Asst	0.00	0.00	0.00	0.0%
5174 · Lib Tech I, Facilities Specialst	35,818.75	39,100.00	-3,281.25	91.6%
5194 · Vacation Subs & Special Projects	8,519.42	10,001.00	-1,481.58	85.2%
5195 · Staff Training	526.96	1,000.00	-473.04	52.7%
Total 5100 · Baker Branch	546,123.97	598,764.00	-52,640.03	91.2%
5200 · Branches, Lib Asst III				
5202 · Haines	11,524.22	5,833.00	5,691.22	197.6%
5203 · Halfway	16,768.40	17,045.00	-276.60	98.4%
5204 · Richland	15,358.96	16,460.00	-1,101.04	93.3%
5205 · Huntington	17,012.63	16,960.00	52.63	100.3%
5206 · Sumpter	15,469.49	16,460.00	-990.51	94.0%

+ Agreed to adjusted budget approved by board

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Baker County Library District Profit & Loss Budget Performance July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
5209 · Branch Training	1,346.39	13,292.00	-11,945.61	10.1%
Total 5200 · Branches, Lib Asst III	77,480.09	86,050.00	-8,569.91	90.0%
Total 5001 · District salaries	623,604.06	684,814.00 [†]	-61,209.94	91.1%
5400 · Payroll Taxes & Benefits				
5401 · Group Insurance				
5401.1 · Health Insurance	132,395.25	138,000.00	-5,604.75	95.9%
5401.3 · Group Insurance Liability	1,500.00	1,500.00	0.00	100.0%
5401 · Group Insurance - Other	0.00	0.00	0.00	0.0%
Total 5401 · Group Insurance	133,895.25	139,500.00	-5,604.75	96.0%
5403 · Life Insurance	921.82	1,175.00	-253.18	78.5%
5404 · PERS Retirement	135,878.78	140,000.00	-4,121.22	97.1%
5405 · Federal Employer Taxes	47,105.90	48,000.00	-894.10	98.1%
5406 · State Employer Taxes	3,101.81	3,675.00	-573.19	84.4%
5407 · Workmans Comp Ins	2,471.93	2,501.00	-29.07	98.8%
Total 5400 · Payroll Taxes & Benefits	323,375.49	334,851.00	-11,475.51	96.6%
6560 · Payroll Expenses	0.00			
Total 5000 · Personal Services	946,979.55	1,019,665.00 [†]	-72,685.45	92.9%
6000 · Materials and Services				
6100 · Books & Periodicals				
6110 · Adult Books	43,726.21	46,000.00	-2,273.79	95.1%
6120 · Children/Juv Books	13,171.68	15,000.00	-1,828.32	87.8%
6121 · Teen/YA (young adult) Books	6,810.36	7,500.00	-689.64	90.8%
6130 · Reference Books	3,412.35	5,000.00	-1,587.65	68.2%
6134 · Digital Materials	26,964.39	30,000.00	-3,035.61	89.9%
6140 · Periodicals	13,762.50	14,000.00	-237.50	98.3%
6150 · Audio	2,903.11	5,000.00	-2,096.89	58.1%
6160 · Video/DVD	30,508.64	31,750.00	-1,241.36	96.1%
6171 · Music	186.71			
6172 · Elder Care Kits - book expense	108.34	1,000.00	-891.66	10.8%
6176 · Ready-2-Read LSTA grant program	0.00			
6177 · Other Grants Youth Books	0.00	0.00	0.00	0.0%
Total 6100 · Books & Periodicals	141,554.29	155,250.00	-13,695.71	91.2%
6200 · Catalog Services				
6201 · SAGE Network	16,428.00	16,450.00	-22.00	99.9%
6204 · Content Subscr(OCLC,LibraryElf)	1,263.27	2,500.00	-1,236.73	50.5%
Total 6200 · Catalog Services	17,691.27	18,950.00	-1,258.73	93.4%
6300 · Facilities & IT Maintenance				

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Baker County Library District Profit & Loss Budget Performance July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
6310 · Building & Grounds Maintenance				
6310.1 · Roof Repair Expense	617.49	500.00	117.49	123.5%
6311 · Branch building expenses	16,347.08	9,000.00	7,347.08	181.6%
6312 · Snow Removal	990.00	15,000.00	-14,010.00	6.6%
6313 · Library of Things	14.99	3,000.00	-2,985.01	0.5%
6310 · Building & Grounds Maintenance - Other	34,392.92	35,700.00	-1,307.08	96.3%
Total 6310 · Building & Grounds Maintenance	52,362.48	63,200.00	-10,837.52	82.9%
6320 · Janitorial Supplies				
6321 · Janitorial Contract	26,400.00 <i>OK</i>	25,000.00	1,400.00	105.6% <i>OK</i>
6322 · Janitorial Supplies	3,809.95 <i>OK</i>	3,200.00	609.95	119.1% <i>OK</i>
Total 6320 · Janitorial Supplies	30,209.95	28,200.00	2,009.95	107.1%
6340 · Equipment Maintenance/ Lease	3,723.25	4,000.00	-276.75	93.1%
6345 · Computer Maintenance				
6345.1 · Computer - Maintenance	2,650.61	8,000.00	-5,349.39	33.1%
6345.2 · Software subscriptions	14,426.28	20,000.00	-5,573.72	72.1%
6345.21 · Patron Hotspot Services	8,019.38	9,000.00	-980.62	89.1%
6345.3 · Comp Tech - Branch Travel	0.00	500.00	-500.00	0.0%
6345.4 · Computer - Hardware	2,803.34	4,500.00	-1,696.66	62.3%
6345.5 · Pandemic / ECF Funds	0.00	0.00	0.00	0.0%
6345.71 · Lego-Robotics Club	0.00	1,000.00	-1,000.00	0.0%
Total 6345 · Computer Maintenance	27,899.61	43,000.00	-15,100.39	64.9%
Total 6300 · Facilities & IT Maintenance	114,195.29	138,400.00	-24,204.71	82.5%
6400 · Bookmobile & Vehicle Operations				
6410 · Bookmobile & Vehicle Fuel	3,624.92	5,000.00	-1,375.08	72.5%
6420 · Bkmbi & Vehicle Maintenance	3,829.63	5,000.00	-1,170.37	76.6%
Total 6400 · Bookmobile & Vehicle Operations	7,454.55	10,000.00	-2,545.45	74.5%
6600 · Corporate Costs				
6610 · Insurance				
6613 · SDIS Liability	24,320.00	24,900.00	-580.00	97.7%
6614 · Flood Insurance	2,664.00	2,775.00	-111.00	96.0%
Total 6610 · Insurance	26,984.00	27,675.00	-691.00	97.5%
6620 · Travel, Training, Prof Developmnt	4,136.02	5,750.00	-1,613.98	71.9%
6640 · Auditor	9,250.00	10,000.00	-750.00	92.5%
6641 · Bookkeeping Supplies & Services	1,317.62	3,000.00	-1,682.38	43.9%
6660 · Association Dues	2,674.68	4,000.00	-1,325.32	66.9%
6680 · Marketing/ Publication	2,991.93	4,000.00	-1,008.07	74.8%
6690 · Financial Mgmt Fees				
6690.1 · Checking Account Fees	442.77			

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Baker County Library District Profit & Loss Budget Performance July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
6690.2 · Pool 5291 Fees	102.15			
6690.3 · PayPal Transaction Fees	222.05			
6690.4 · Quick Books Direct Deposit Fees	1,059.75			
6690 · Financial Mgmt Fees - Other	0.00	2,000.00	-2,000.00	0.0%
Total 6690 · Financial Mgmt Fees	1,826.72	2,000.00	-173.28	91.3%
6691 · Legal Administration	441.50	1,000.00	-558.50	44.2%
6692 · Professional services	929.20	1,200.00	-270.80	77.4%
6696 · Public Programs				
6696.2 · Library of Things	99.74			
6696.4 · Grant-SLO Worksource	0.00	1,000.00	-1,000.00	0.0%
6696.6 · Public Tech	0.00	1,000.00	-1,000.00	0.0%
6696 · Public Programs - Other	3,625.07	4,000.00	-374.93	90.6%
Total 6696 · Public Programs	3,724.81	6,000.00	-2,275.19	62.1%
Total 6600 · Corporate Costs	54,276.48	64,625.00	-10,348.52	84.0%
6700 · Other Operating Expenses				
6720 · Branch Mileage	3,668.22	4,000.00	-331.78	91.7%
6730 · Library Services Supplies	19,994.79	20,000.00	-5.21	100.0%
6731 · Youth Programs				
6731.2 · Summer Reading (SRP)	2,691.98	6,000.00	-3,308.02	44.9%
6731.3 · Storytime	2,984.16	4,000.00	-1,015.84	74.6%
6731.4 · Other Youth Programs	867.38	1,000.00	-132.62	86.7%
6731.42 · R2R Ready-To-Read program	1,106.38	1,000.00	106.38	110.6%
6731.5 · Teen Activities	271.58	500.00	-228.42	54.3%
6731.51 · Teen Services OLA Grant	0.00	0.00	0.00	0.0%
6731.6 · Makerspace Club	1,209.45	2,000.00	-790.55	60.5%
6731.7 · Battle of the Books Program	755.85	3,000.00	-2,244.15	25.2%
6731.8 · Bikes-for-Books Program	234.28	1,000.00	-765.72	23.4%
6731 · Youth Programs - Other	0.00	0.00	0.00	0.0%
Total 6731 · Youth Programs	10,121.06	18,500.00	-8,378.94	54.7%
6740 · Postage & Freight	923.07	1,500.00	-576.93	61.5%
6750 · Utilities				
6751 · Garbage				
6751.1 · Baker-Baker Sanitary	2,020.80	2,000.00	20.80	101.0%
6751.2 · Haines-Baker Sanitary	192.00	250.00	-58.00	76.8%
6751.3 · Halfway-LaRue Sanitary	319.56	350.00	-30.44	91.3%
6751.5 · Huntington-Baker Sanitary	239.50	250.00	-10.50	95.8%
Total 6751 · Garbage	2,771.86	2,850.00	-78.14	97.3%
6752 · Heating Fuel				
6752.1 · Baker-Cascade Natural Gas	12,052.40	13,750.00	-1,697.60	87.7%
6752.2 · Haines-Ed Staub	1,258.62	3,000.00	-1,741.38	42.0%

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Baker County Library District Profit & Loss Budget Performance July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
6752.3 · Halfway-Ed Staub	1,690.76	2,500.00	-809.24	67.6%
6752.6 · Sumpter-City of Sumpter(Shared)	1,026.24	1,600.00	-573.76	64.1%
Total 6752 · Heating Fuel	16,028.02	20,850.00	-4,821.98	76.9%
6753 · Water/Sewer				
6753.1 · Baker-City of Baker City	1,869.57	2,100.00	-230.43	89.0%
6753.2 · Haines-City of Haines	1,058.00	1,100.00	-42.00	96.2%
6753.3 · Halfway-City of Halfway	984.00	1,000.00	-16.00	98.4%
6753.4 · Richland (NEOHA agreement)	464.05	500.00	-35.95	92.8%
6753.5 · Huntington-City of Huntingtn	1,025.10	1,100.00	-74.90	93.2%
Total 6753 · Water/Sewer	5,400.72	5,800.00	-399.28	93.1%
6754 · Electric				
6754.1 · Baker - OTEC	12,688.70	15,000.00	-2,311.30	84.6%
6754.2 · Haines - OTEC	2,348.40	1,600.00	748.40	146.8%
6754.3 · Halfway-Idaho Power	929.40	1,200.00	-270.60	77.5%
6754.4 · Richland (NEOHA agreement)	3,832.46	4,000.00	-167.54	95.8%
6754.5 · Huntington-Idaho Power	1,656.53	1,600.00	56.53	103.5%
6754.6 · Sumpter-City of Sumpter(Shared)	520.75	1,000.00	-479.25	52.1%
Total 6754 · Electric	21,976.24	24,400.00	-2,423.76	90.1%
6750 · Utilities - Other	0.00	0.00	0.00	0.0%
Total 6750 · Utilities	46,176.84	53,900.00	-7,723.16	85.7%
6756 · Telecommunications				
6756.0 · Telephone				
6756.1 · Baker - BendTel	2,844.70	3,300.00	-455.30	86.2%
6756.2 · Haines - Cascade/Reliance	789.63	850.00	-60.37	92.9%
6756.3 · Halfway - Pine Telephone	438.91	500.00	-61.09	87.8%
6756.4 · Richland - Eagle Telephone	429.45	550.00	-120.55	78.1%
6756.5 · Huntington - CenturyTel	1,041.99	1,800.00	-758.01	57.9%
6756.6 · Sumpter - CenturyLink/Qwest	441.50	500.00	-58.50	88.3%
6756.8 · Cellular Service-Verizon	1,135.40	1,200.00	-64.60	94.6%
Total 6756.0 · Telephone	7,121.58	8,700.00	-1,578.42	81.9%
6757.0 · Internet				
6757.1 · Baker - Link Oregon	1,440.00	1,600.00	-160.00	90.0%
6757.2 · Haines - Cascade/Reliance	863.40	950.00	-86.60	90.9%
6757.3 · Halfway - Pine Tel	1,103.40	1,150.00	-46.60	95.9%
6757.4 · Richland - Pine Tel	543.12	600.00	-56.88	90.5%
6757.5 · Huntington -CenturyTel	5,954.06	6,000.00	-45.94	99.2%
6757.6 · Sumpter - CenturyLink/Qwest	1,110.45	1,300.00	-189.55	85.4%
6757.8 · Bookmobile - Verizon hot spot	449.29	500.00	-50.71	89.9%

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Baker County Library District Profit & Loss Budget Performance July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Total 6757.0 · Internet	11,463.72	12,100.00	-636.28	94.7%
6756 · Telecommunications - Other	0.00	0.00	0.00	0.0%
Total 6756 · Telecommunications	18,585.30	20,800.00 ⁺	-2,214.70	89.4% ✓
Total 6700 · Other Operating Expenses	99,469.28	118,700.00	-19,230.72	83.8%
Total 6000 · Materials and Services	434,641.16	505,925.00 ⁺	-71,283.84	85.9% ✓
7000 · Capital Outlay	24,615.14	18,000.00 ⁺	6,615.14	136.8%
7500 · Debt Service	11,310.29	11,315.00 ⁺	-4.71	100.0%
8000 · Transfers & Contingency	42,685.69	593,165.00	-593,165.00	0.0%
8004 · Contingency	0.00	25,000.00	-25,000.00	0.0%
8004.1 · Operating Contingency	0.00	593,165.00	-593,165.00	0.0%
8004.2 · Reserve for future expenditure	0.00	0.00	0.00	0.0%
Total 8004 · Contingency	0.00	618,165.00	-618,165.00	0.0% ✓
8005 · Transfers	64,585.69	80,000.00	-15,414.31	80.7% ✓
8005.1 · Transfer-OF Technology Fund	5,000.00	5,000.00	0.00	100.0% ✓
8005.2 · Transfer-OF Severance Fund	10,000.00	10,000.00	0.00	100.0% ✓
8005.3 · Transfer-OF Election Fund	0.00	0.00	0.00	0.0%
8005.4 · Transfer-OF Memorial Funds	7,000.00	0.00	0.00	0.0%
8005.5 · Transfer-Capital Inv Fund	42,585.69	65,000.00	-22,414.31	65.5%
Total 8005 · Transfers	64,585.69	80,000.00	-15,414.31	80.7% ✓
8000 · Transfers & Contingency - Other	0.00	0.00	0.00	0.0%
Total 8000 · Transfers & Contingency	64,585.69	698,165.00	-633,579.31	9.3%
Total Expense	1,482,131.83	2,253,070.00	-770,938.17	65.8%
Net Income	774,299.39	0.00	774,299.39	100.0%

*Capital Outlay
6/01 \$17,900.50
+ 6/708.64
24,615.14*

*6/20 parking lot work
11,310.29*

*Roundhouse
grant to OF;
correct this*

*? Perry
more 6/20/24
invoice to
capital?*

OK 7/8/24

**Baker County Library District
Balance Sheet
As of June 30, 2024**

	Jun 30, 24	
ASSETS		
Current Assets		
Checking/Savings		
1000 · US Bank Checking	21,545.76	<i>Cash</i>
1100 · General Pool 5291	678,899.42	<i>balances</i>
Total Checking/Savings	700,445.18	
Accounts Receivable		
1200 · Accounts Receivable - <i>ERate refunds due</i>	1,845.28	
Total Accounts Receivable	1,845.28	
Other Current Assets		
1400 · Property Tax Rec. (audit only)	205,161.51	
1460 · A/R Employee Draws	300.00	
Total Other Current Assets	205,461.51	
Total Current Assets	907,751.97	
TOTAL ASSETS	907,751.97	
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	12,043.55	<i>in progress</i>
Total Accounts Payable	12,043.55	
Other Current Liabilities		
2100 · Payroll Liabilities		
2115 · State Form OQ Liability	316.94	
2116 · STT Statewide Transit Tax	159.07	
2117 · OR - Paid Fam Med Leave tax	1,724.30	
2145 · AFLAC withholding	-463.38	
2190 · PERS - Deferred Comp	56.74	
2100 · Payroll Liabilities - Other	-0.03	
Total 2100 · Payroll Liabilities	1,793.64	
2111 · Direct Deposit Liabilities	-38,379.67	
2310 · Accrued Payroll Taxes(audit)	9,935.28	
2311 · Accrued PERS Liability	1,953.79	
2400 · Deferred Revenues(audit)	205,161.51	
2490 · Prepaid Reimbursement	1,028.16	
Total Other Current Liabilities	181,492.71	
Total Current Liabilities	193,536.26	
Total Liabilities	193,536.26	
Equity		
3000 · Opening Bal Equity	-670,868.79	
3900 · Fund Balance "Unappropriated"	610,785.11	
Net Income	774,299.39	
Total Equity	714,215.71	
TOTAL LIABILITIES & EQUITY	907,751.97	

Ch 7/8/2024

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Accrual Basis

**Baker Co Library - Other Funds
Profit & Loss Budget Overview
July 2023 through June 2024**

*Other + Capital Funds
FYE 6/30/2024*

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Income				
4400.0 · OTHER USES Funds				
4415.0 · LITERACY Department				
4415.1 · Beginning Cash Literacy	1,070.30	1,100.00	-29.70	97.3%
4415.7 · Other Revenues	264.98			
4415.9 · Interest Income Literacy	53.30	100.00	-46.70	53.3%
Total 4415.0 · LITERACY Department	1,388.58	1,200.00	188.58	115.7%
4420.0 · MEMORIAL Department				
4420.1 · Beginning Cash Memorial	85,519.50	92,300.00	-6,780.50	92.7%
4420.2 · Contributions				
4420.21 · Baker Contributions	2,000.00			
4420.2 · Contributions - Other	0.00	3,000.00	-3,000.00	0.0%
Total 4420.2 · Contributions	2,000.00	3,000.00	-1,000.00	66.7%
4420.5 · Grant Income				
4420.69 · Misc Grant Income	7,000.00			
4420.5 · Grant Income - Other	0.00	10,000.00	-10,000.00	0.0%
Total 4420.5 · Grant Income	7,000.00	10,000.00	-3,000.00	70.0%
4420.7 · Other Revenue				
4420.71 · Amazon Book Sales	3,876.19	4,000.00	-123.81	96.9%
Total 4420.7 · Other Revenue	3,876.19	4,000.00	-123.81	96.9%
4429.8 · Transfers from General Fund	0.00	4,000.00	-4,000.00	0.0%
4429.9 · Interest Income Memorial	4,157.38	3,700.00	457.38	112.4%
Total 4420.0 · MEMORIAL Department	102,553.07	117,000.00	-14,446.93	87.7%
4430.0 · SEVERANCE Liability Dept				
4430.1 · Beginning cash Severance Liab	94,955.03	95,000.00	-44.97	100.0%
4430.8 · Transfer from General Fund	10,000.00	10,000.00	0.00	100.0%
4430.9 · Interest Income Severance Liab	4,843.96	4,000.00	843.96	121.1%
Total 4430.0 · SEVERANCE Liability Dept	109,798.99	109,000.00	798.99	100.7%
4524.0 · TECHNOLOGY Department				
4524.1 · Beginning cash Technology	6,537.02	6,600.00	-62.98	99.0%
4524.8 · Transfer from General Fund	5,000.00	1,000.00	4,000.00	500.0%
4524.9 · Interest income Technology	370.25	200.00	170.25	185.1%
Total 4524.0 · TECHNOLOGY Department	11,907.27	7,800.00	4,107.27	152.7%
Total 4400.0 · OTHER USES Funds	225,647.91	235,000.00	-9,352.09	96.0%
4600 · CAPITAL INVESTMENT Fund				

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
4600.1 · Beginning Cash Capital Invest	81,356.35	85,000.00	-3,643.65	95.7%
4600.5 · Capital Inv - Grant Income	0.00	5,250.00	-5,250.00	0.0%
4600.8 · Transfer from General Fund	42,585.69	65,000.00	-22,414.31	65.5%
4600.9 · Interest Income Capital Invest	4,628.57	5,000.00	-371.43	92.6%
Total 4600 · CAPITAL INVESTMENT Fund	128,570.61	160,250.00 †	-31,679.39	80.2%
Total Income	354,218.52	395,250.00	-41,031.48	89.6%
Expense				
6000 · Other Uses Fund				
6200 · Literacy Department				
6200.1 · Literacy Program Expense				
6220 · Materials and Services	341.73			
Total 6200.1 · Literacy Program Expense	341.73			
6200 · Literacy Department - Other	0.00	2,000.00	-2,000.00	0.0%
Total 6200 · Literacy Department	341.73	2,000.00	-1,658.27	17.1%
6300 · Memorial Department				
6320 · Personnel - Wages & Related	0.00	3,750.00	-3,750.00	0.0%
6350 · General Memorial M&S	3,254.50	99,550.00	-96,295.50	3.3%
6364.5 · Amazon Book Sales Expenses	992.40			
6380 · Grants Dept				
6380.80 · Other Misc Grant	4,200.00			
Total 6380 · Grants Dept	4,200.00			
6397 · Transfer to GF Election Reserve	0.00	6,500.00	-6,500.00	0.0%
6399 · Transfer to General Fund	3,000.00	4,000.00	-1,000.00	75.0%
Total 6300 · Memorial Department	11,446.90	113,800.00	-102,353.10	10.1%
6400 · Technology Department	0.00	10,000.00	-10,000.00	0.0%
6430 · Severance Liability Dept	0.00	105,000.00	-105,000.00	0.0%
6900 · Misc. bank charges				
6900.2 · Bank Fees-Memorial Fund	144.10			
6900 · Misc. bank charges - Other	0.00	200.00	-200.00	0.0%
Total 6900 · Misc. bank charges	144.10	200.00	-55.90	72.1%
Total 6000 · Other Uses Fund	11,932.73	231,000.00	-219,067.27	5.2%
6600 · CAPITAL INVESTMENT Expense				
6600.1 · Facilities Maint & Repair	34,931.27			
6600 · CAPITAL INVESTMENT Expense - Other	0.00	160,250.00 †	-160,250.00	0.0%

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 6600 · CAPITAL INVESTMENT Expense	34,931.27	160,250.00	-125,318.73	21.8%
Total Expense	46,864.00	391,250.00	-344,386.00	12.0%
Net Income	<u>307,354.52</u>	<u>4,000.00</u> †	<u>303,354.52</u>	<u>7,683.9%</u>

+ Agreed to adjusted budget
approved by board

CN 7/8/2024

**Baker Co Library - Other Funds
Balance Sheet
As of June 30, 2024**

*Ending Cash
Report*

	<u>Jun 30, 24</u>	
ASSETS		
Current Assets		
Checking/Savings		
1000 · US Bank Checking Memorial	4,862.50	<i>-49 mem.</i>
1095 · LGIP #6243 Capital Invstmt Fund	<u>\$ 93,639.34</u>	<i>Capital Fund</i>
Total Checking/Savings	98,501.84	
Other Current Assets		
1090 · LGIP 5511 Other Uses Fund	37,847.31	} <i>Memorial</i> <i>86,048.40</i> <i>+ 4862.50 CKG</i> <i>90,910.97 mem.</i>
1120 · Memorial Dept	7,780.00	
1121 · Memorial-Election Reserve	40,421.16	
1122 · Memorial-Barger Bequest	11,907.27	
1160 · Technology Dept	1,046.85	
1170 · Literacy Dept	<u>109,798.99</u>	<i>TECH</i> <i>LIT</i> <i>SEN</i>
1180 · Severance Liability Dept		
Total 1090 · LGIP 5511 Other Uses Fund	208,801.58	<i>+CKG = \$ 213,667.08</i>
Total Other Current Assets	208,801.58	<i>combined</i> <i>OF Cash</i>
Total Current Assets	307,303.42	
TOTAL ASSETS	<u><u>307,303.42</u></u>	
LIABILITIES & EQUITY		
Equity		
390 · Computer closing account	-12,493.43	
3920 · Fund Balance Memorial	74,393.07	
3950 · Fund Balance Literacy	1,050.83	
3970 · Fund Balance Technology Repl	9,565.73	
3980 · Fund Balance Severance	92,232.73	
3990 · Fund Bal- Capital Improvmt	104,638.17	
3999 · Fund Cash Adj Account	-269,438.20	
Net Income	307,354.52	
Total Equity	307,303.42	
TOTAL LIABILITIES & EQUITY	<u><u>307,303.42</u></u>	

**Baker Co Library - Sage Fund
Profit & Loss Budget Overview
July 2023 through June 2024**

*Sage Fund
FYE 6/30/2024*

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Income				
4000 · Membership Dues	261,796.00	263,000.00	-1,204.00	99.5%
4010 · Grant Revenue				
4011 · LSTA Grant #1 - Courier	64,050.00	66,000.00	-1,950.00	97.0%
4012 · LSTA Grant #1- Indirect Charges	3,843.00	2,000.00	1,843.00	192.2%
Total 4010 · Grant Revenue	67,893.00	68,000.00	-107.00	99.8%
4200 · Interest Income	10,993.34	11,000.00	-6.66	99.9%
4300 · Other Revenues	4,735.69	3,500.00	1,235.69	135.3%
4999 · Beginning Cash	223,285.53	223,500.00	-214.47	99.9%
Total Income	568,703.56	569,000.00	-296.44	99.9%
Expense				
5000 · Sage Personal Services				
5100 · Sage Staff Salaries & Wages				
5101 · System Administrator- ER	72,597.62	77,000.00	-4,402.38	94.3%
5102 · Business Manager- CH	7,576.92	7,325.00	251.92	103.4%
Total 5100 · Sage Staff Salaries & Wages	80,174.54	84,325.00	-4,150.46	95.1%
5200 · Sage Payroll Taxes & Benefits				
5201 · Group Health Insurance	0.00	17,700.00	-17,700.00	0.0%
5203 · Life Insurance	0.00	120.00	-120.00	0.0%
5204 · PERS Retirement	21,532.72	18,100.00	3,432.72	119.0%
5205 · Fed SS Employer Taxes	6,133.35	6,500.00	-366.65	94.4%
5206 · State Employer Taxes	516.40	600.00	-83.60	86.1%
5207 · Workmans Comp	21.91	200.00	-178.09	11.0%
66000 · Payroll Expenses	153.18	150.00	3.18	102.1%
Total 5200 · Sage Payroll Taxes & Benefits	28,357.56	43,370.00	-15,012.44	65.4%
Total 5000 · Sage Personal Services	108,532.10	127,695.00	-19,162.90	85.0%
6000 · Materials & Services				
6110 · Administrative Services (BCLD)	2,292.00	2,270.00	22.00	101.0%
6130 · Courier Services & Supplies				
6131 · LSTA Courier Grant	66,038.75	66,000.00	38.75	100.1%
6132 · Sage Courier Expense	40,849.25	40,000.00	849.25	102.1%
6133 · Courier Supplies	4,016.82	2,500.00	1,516.82	160.7%
6130 · Courier Services & Supplies - Other	0.00	0.00	0.00	0.0%
Total 6130 · Courier Services & Supplies	110,904.82	108,500.00	2,404.82	102.2%
6140 · Dues & Subscriptions	4,958.59	5,000.00	-41.41	99.2%
6180 · Postage & Freight	74.66	60.00	14.66	124.4%
6190 · Printing	0.00	25.00	-25.00	0.0%
6200 · Supplies, Office	1,541.84	2,000.00	-458.16	77.1%
6210 · Technical Services & Maint				

Baker Co Library - Sage Fund Profit & Loss Budget Overview July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
6210.1 · System Specialist Contract	74,544.66	75,141.00	-596.34	99.2%
6210.3 · Technical Maint (Marchive)	3,090.04	5,500.00	-2,409.96	56.2%
Total 6210 · Technical Services & Maint	77,634.70	80,641.00	-3,006.30	96.3%
6220 · Technology				
6220.1 · Tech Support & Subscriptions	6,484.00			
6220.2 · Development	1,168.10			
6220 · Technology - Other	0.00	6,000.00	-6,000.00	0.0%
Total 6220 · Technology	7,652.10	6,000.00	1,652.10	127.5%
6240 · Telecommunications	234.00	150.00	84.00	156.0%
6250 · Training & Prof Development	0.00	1,000.00	-1,000.00	0.0%
6260 · Travel	551.56	2,000.00	-1,448.44	27.6%
Total 6000 · Materials & Services	205,844.27	207,646.00	-1,801.73	99.1%
7000 · Capital Outlay	1,816.98	15,000.00	-13,183.02	12.1%
8000 · Contingency	0.00	50,659.00	-50,659.00	0.0%
Total Expense	316,193.35	401,000.00	-84,806.65	78.9%
Net Income	252,510.21	168,000.00	84,510.21	150.3%

*+ Agreed to adjusted budget
approved by board*

CA 7/8/2024

Baker Co Library - Sage Fund
Balance Sheet
As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · US Bank Checking	5,545.55
1005 · LGIP Pool Account #6500	241,440.34
Total Checking/Savings	246,985.89
Accounts Receivable	
1300 · Accounts Receivable <i>- subscription expense reimb.</i>	1,442.96
Total Accounts Receivable	1,442.96
Total Current Assets	248,428.85
TOTAL ASSETS	<u><u>248,428.85</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	1,310.25
Total Accounts Payable	1,310.25
Total Current Liabilities	1,310.25
Total Liabilities	1,310.25
Equity	
3000 · Opening Balance Equity	103,619.37
3001 · Cash Adjustment Account	-223,285.53
32000 · Owners Equity	114,274.55
Net Income	252,510.21
Total Equity	247,118.60
TOTAL LIABILITIES & EQUITY	<u><u>248,428.85</u></u>

CASH Balance