

## Superiorland Library Cooperative Profit & Loss Budget vs. Actual-Totals

06/05/24

October 2023 through May 2024

Accrual Basis

	Oct '23 - May 24	Budget	\$ Over Budget
<b>Income</b>			
2-601 · State Funds--GLTB Revenue	20,536.00	27,381.81	-6,845.81
2-602 · GLTB-Gift/Other Revenue	1,659.39	1,133.32	526.07
3-600 · Direct State Aid	173,321.41	230,200.27	-56,878.86
3-601 · Indirect State Aid-Libraries	79,327.09	109,687.39	-30,360.30
3-602 · Contributions--Private Sources			
3-602.1 · Contrib. Private-V. Wolf Donati	3,151.61	5,843.66	-2,692.05
<b>Total 3-602 · Contributions--Private Sources</b>	<b>3,151.61</b>	<b>5,843.66</b>	<b>-2,692.05</b>
3-604 · Interest on Investments	13,070.09	5,400.00	7,670.09
3-604.1 · Interest on Lilja CD Investment	175.28	120.00	55.28
3-604.2 · Interest-V. Wolf Investment	1,971.91	800.00	1,171.91
3-605.1 · Contractual Serv.-UPRLC ALS	114,405.82	120,508.70	-6,102.88
3-606 · TV Whitespace Project Grant	2,861.52	2,861.52	0.00
3-609 · Miscellaneous Revenue	240.61	160.41	80.20
4-610 · Rev-VOIP Systems Members-Rebill	5,612.46	6,333.32	-720.86
4-613 · Rev--Rebilled Group Purchases			
4-613.1 · Rebilled Group Purch.-Overdrive	35,756.25	23,170.85	12,585.40
4-613.2 · Rebilled Group Purch.-Zinio	0.00	0.00	0.00
4-613 · Rev--Rebilled Group Purchases - Other	21,597.26	28,372.51	-6,775.25
<b>Total 4-613 · Rev--Rebilled Group Purchases</b>	<b>57,353.51</b>	<b>51,543.36</b>	<b>5,810.15</b>
4-614 · Rebilled Supplies/Equipment	83,594.07	68,000.00	15,594.07
4-615 · Internet Consortium-Rebilled	21,178.62	16,666.68	4,511.94
<b>Total Income</b>	<b>578,459.39</b>	<b>646,640.44</b>	<b>-68,181.05</b>
<b>Expense</b>			
4-740 · Supplies/Equipment-Rebilled	90,285.52	68,000.00	22,285.52
4-801 · Professional & Cont.-Rebilled			
4-801.4 · Prof. & Contractual-Internet	22,659.31	16,666.68	5,992.63
<b>Total 4-801 · Professional &amp; Cont.-Rebilled</b>	<b>22,659.31</b>	<b>16,666.68</b>	<b>5,992.63</b>
4-850 · VOIP Monthly Charges--Rebilled	5,613.50	6,333.32	-719.82
4-959 · Rebilled Group Purchases/Subscr			
4-959.4 · Elec.Subscriptions--Mango Langu	0.00	0.00	0.00
4-959.5 · Elec. Subscriptions-Sanborn Map	3,083.65	2,058.00	1,025.65
4-959.6 · Group Purchases--AppAssure Exp	4,318.08	2,913.32	1,404.76
4-959.7 · Group Purchases-Deep Freeze	2,779.00	0.00	2,779.00
4-959.8 · Group Purchases-Movie Licenses	6,518.00	4,474.00	2,044.00
4-959.9 · Firewall maintenance	0.00	0.00	0.00
4-959 · Rebilled Group Purchases/Subscr - Other	3,975.40	7,717.07	-3,741.67
<b>Total 4-959 · Rebilled Group Purchases/Subscr</b>	<b>20,674.13</b>	<b>17,162.39</b>	<b>3,511.74</b>
713 · Salaries			
3-713 · Salaries-General			
3-713.8 · Salaries--Victoria Wolf Fund	2,701.75	4,666.68	-1,964.93
3-713 · Salaries-General - Other	232,878.83	245,471.13	-12,592.30
<b>Total 3-713 · Salaries-General</b>	<b>235,580.58</b>	<b>250,137.81</b>	<b>-14,557.23</b>
<b>Total 713 · Salaries</b>	<b>235,580.58</b>	<b>250,137.81</b>	<b>-14,557.23</b>
715 · Social Security Expense			
3-715 · Employer Social Security-Gen.			
3-715.8 · Social Sec./MCR-Victoria Wolf	206.69	357.32	-150.63
3-715 · Employer Social Security-Gen. - Other	17,056.57	18,778.19	-1,721.62
<b>Total 3-715 · Employer Social Security-Gen.</b>	<b>17,263.26</b>	<b>19,135.51</b>	<b>-1,872.25</b>
<b>Total 715 · Social Security Expense</b>	<b>17,263.26</b>	<b>19,135.51</b>	<b>-1,872.25</b>

**Superiorland Library Cooperative**  
**Profit & Loss Budget vs. Actual-Totals**  
 October 2023 through May 2024

	Oct '23 - May 24	Budget	\$ Over Budget
<b>716 · Health Insurance</b>			
3-716 · Employee Health Insurance-Gen.	29,469.09	31,149.30	-1,680.21
3-716.1 · Empl.Health Ins-UPRLC	10,330.50	10,866.37	-535.87
<b>Total 716 · Health Insurance</b>	39,799.59	42,015.67	-2,216.08
<b>717 · Employee Life Insurance</b>			
3-717 · Employee's Life Insurance-Gen.	141.60	141.60	0.00
3-717.1 · Employee Life-UPRLC	141.60	141.60	0.00
<b>Total 717 · Employee Life Insurance</b>	283.20	283.20	0.00
<b>718 · Employee Retirement</b>			
263-718 · Retirement Plan--GLTB	1,483.10	1,647.12	-164.02
3-718 · Retirement Plan MERS-DB Acct.	26,576.00	39,989.32	-13,413.32
3-718.1 · Retirement Plan-MERS DC Account			
3-718.8 · MERS DC SLC-Victoria Wolf Fund	230.57	420.00	-189.43
3-718.1 · Retirement Plan-MERS DC Account - Other	12,801.73	13,077.88	-276.15
<b>Total 3-718.1 · Retirement Plan-MERS DC Account</b>	13,032.30	13,497.88	-465.58
3-718.2 · Retirement Plan-UPRLC MERS DC	7,197.99	7,790.09	-592.10
<b>Total 718 · Employee Retirement</b>	48,289.39	62,924.41	-14,635.02
<b>719 · Flexible Benefits Expense</b>			
3-719 · 125K Flex.Benefits-Gen.	250.00	166.68	83.32
<b>Total 719 · Flexible Benefits Expense</b>	250.00	166.68	83.32
<b>722 · State Unemployment Tax Expense</b>			
3-722 · State Unemployment Tax-Gen	378.90	255.50	123.40
66000 · Payroll Expenses-SUI Obligation	0.00	0.00	0.00
<b>Total 722 · State Unemployment Tax Expense</b>	378.90	255.50	123.40
<b>730 · Computer Supplies</b>			
263-730 · Computer Supplies-GLTB	343.42	511.10	-167.68
3-730 · Computer Supplies-General	13,926.30	13,106.11	820.19
3-730.1 · Computer Supplies--UPRLC	1,201.61	950.92	250.69
<b>Total 730 · Computer Supplies</b>	15,471.33	14,568.13	903.20
<b>740 · Operating Supplies</b>			
263-740 · Supplies-GLTB	434.37	644.85	-210.48
3-740 · Operating Supplies-Gen.	1,556.95	1,772.05	-215.10
3-740.1 · Operating Supplies-UPRLC	914.98	937.78	-22.80
3-740.8 · Supplies Victoria Wolf Fund	0.00	400.00	-400.00
<b>Total 740 · Operating Supplies</b>	2,906.30	3,754.68	-848.38
<b>741 · Interest Expense</b>			
3-742 · Lilja Estate Int. Expense	0.00	0.00	0.00
<b>Total 741 · Interest Expense</b>	0.00	0.00	0.00
<b>801 · Professional and Contractual</b>			
263-801 · Professional and Contract.-GLTB	1,522.20	1,128.55	393.65
3-801 · Professional & Contractual-Gen.			
3-801.7 · Prof.&Contr.-Delivery Subsidies	18,858.75	19,696.68	-837.93
3-801 · Professional & Contractual-Gen. - Other	31,652.62	34,921.38	-3,268.76
<b>Total 3-801 · Professional &amp; Contractual-Gen.</b>	50,511.37	54,618.06	-4,106.69
3-801.1 · Prof.& Contr.-UPRLC, Inc.	1,468.72	1,788.42	-319.70
<b>Total 801 · Professional and Contractual</b>	53,502.29	57,535.03	-4,032.74

**Superiorland Library Cooperative**  
**Profit & Loss Budget vs. Actual-Totals**  
 October 2023 through May 2024

	Oct '23 - May 24	Budget	\$ Over Budget
<b>802 · Accounting Expenses</b>			
3-802 · Accounting Services	4,607.00	3,746.68	860.32
<b>Total 802 · Accounting Expenses</b>	4,607.00	3,746.68	860.32
<b>850 · Communications</b>			
263-850 · Communications	385.57	566.68	-181.11
3-850 · Communications-General	1,017.22	923.32	93.90
3-850.1 · Communications--UPRLC	991.90	1,010.00	-18.10
<b>Total 850 · Communications</b>	2,394.69	2,500.00	-105.31
<b>860 · Travel</b>			
263-860 · Travel-GLTB	106.47	150.00	-43.53
3-860 · Travel-General	8,793.88	8,151.13	642.75
<b>Total 860 · Travel</b>	8,900.35	8,301.13	599.22
<b>865 · Conferences and Workshops</b>			
3-865 · Conferences/Workshop-Gen.			
3-865.2 · CE and Travel Scholarship	0.00	2,200.00	-2,200.00
3-865 · Conferences/Workshop-Gen. - Other	619.01	2,057.22	-1,438.21
<b>Total 3-865 · Conferences/Workshop-Gen.</b>	619.01	4,257.22	-3,638.21
<b>Total 865 · Conferences and Workshops</b>	619.01	4,257.22	-3,638.21
<b>900 · Printing and Publishing</b>			
263-900 · Printing and Publishing-GLTB	914.81	800.00	114.81
3-900 · Printing & Publishing-General	73.50	333.32	-259.82
<b>Total 900 · Printing and Publishing</b>	988.31	1,133.32	-145.01
<b>910 · Insurance Expense</b>			
263-910 · Insurance-GLTB	685.65	430.11	255.54
3-910 · Insurance & Bonds-General	3,548.93	3,012.95	535.98
3-910.1 · Insurance-UPRLC, Inc.	336.42	224.26	112.16
<b>Total 910 · Insurance Expense</b>	4,571.00	3,667.32	903.68
<b>920 · Utilities</b>			
263-920 · Utilities-GLTB	510.39	617.12	-106.73
3-920 · Utilities-General	1,463.07	1,769.37	-306.30
3-920.1 · Utilities-UPRLC, Inc.	1,429.07	1,727.95	-298.88
<b>Total 920 · Utilities</b>	3,402.53	4,114.44	-711.91
<b>931 · Building Maintenance Expense</b>			
3-931 · Building Maintenance-General	0.00	4,000.00	-4,000.00
3-931.1 · Building Maintenance-UPRLC	0.00	0.00	0.00
<b>Total 931 · Building Maintenance Expense</b>	0.00	4,000.00	-4,000.00
<b>933 · Building Equipment Maintenance</b>			
263-933 · Bldg. Equip. Maint.--GLTB	36.07	62.51	-26.44
3-933 · Building Equipment Maint.-Gen.	476.74	574.17	-97.43
3-933.1 · Building Equip Maint-UPRLC	101.01	166.68	-65.67
933 · Building Equipment Maintenance - Other	0.00	0.00	0.00
<b>Total 933 · Building Equipment Maintenance</b>	613.82	803.36	-189.54
<b>934 · Office Equipment Maintenance</b>			
263-934 · Office Equip. Maintenance-GLTB	107.82	96.87	10.95
3-934 · Office Equipment Maint.-Gen.	309.09	384.77	-75.68
3-934.1 · Office Equip.Maint-UPRLC	301.92	314.00	-12.08
<b>Total 934 · Office Equipment Maintenance</b>	718.83	795.64	-76.81

**Superiorland Library Cooperative**  
**Profit & Loss Budget vs. Actual-Totals**  
 October 2023 through May 2024

	<u>Oct '23 - May 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>958 · Membership Fees</b>			
<b>3-958 · Membership Fees-General</b>	995.00	1,037.32	-42.32
<b>Total 958 · Membership Fees</b>	995.00	1,037.32	-42.32
<b>959 · Electronic Subscrip.-Subsidized</b>			
<b>3-959 · Electronic Subscriptions-Genera</b>			
<b>3-959.1 · Elec.Subsc.General-Kanopy</b>	3,088.90	3,299.75	-210.85
<b>3-959.2 · Elec.Subsc. General-Overdrive</b>	32,864.53	30,188.00	2,676.53
<b>3-959.3 · Elec.Subsc.General-Zinio</b>	0.00	0.00	0.00
<b>3-959.4 · Elec.Subsc.General - Hoopla</b>	3,989.51	3,133.32	856.19
<b>3-959 · Electronic Subscriptions-Genera - Other</b>	14.00	0.00	14.00
<b>Total 3-959 · Electronic Subscriptions-Genera</b>	39,956.94	36,621.07	3,335.87
<b>4-959.1 · Rebilled Elec. Subscr. - Kanopy</b>	7,207.60	8,000.00	-792.40
<b>4-959.2 · Rebilled Elec. Subscr-Overdrive</b>	30,228.87	23,170.85	7,058.02
<b>4-959.3 · Rebilled Elec. Subscrip-Magazin</b>	0.00	0.00	0.00
<b>Total 959 · Electronic Subscrip.-Subsidized</b>	77,393.41	67,791.92	9,601.49
<b>Total Expense</b>	658,161.25	661,087.36	-2,926.11
<b>Net Income</b>	<b>-79,701.86</b>	<b>-14,446.92</b>	<b>-65,254.94</b>