

**Superiorland Library Cooperative**  
**Budget Revision (General Fund, GLTB, UPRLC Combined and Rebilled) for July 2026**

	<u>10/1/25 - 5/31/26</u>	<u>8/12 Budget</u>	<u>\$ Over 8/12 Budget</u>	<u>Whole Year Budget</u>	<u>Budget Adjustment</u>	<u>Revised Budget</u>
<b>General Fund, UPRLC Fund, Great Lakes Talking Books</b>						
Income						
2-601 · State Funds--GLTB Revenue	20,536.00	27,381.81	(6,845.81)	41,072.73		41,072.73
2-602 · GLTB-Gift/Other Revenue	2,000.00	333.32	1,666.68	500.00	1,500.00	2,000.00
3-600 · Direct State Aid	184,352.49	249,022.11	(64,669.62)	373,533.19	(4,828.21)	368,704.98
3-601 · Indirect State Aid-Libraries	95,299.93	122,591.81	(27,291.88)	183,887.69	(223.17)	183,664.52
3-602 · Contributions--Private Sources						
3-602.1 · Contrib. Private-V. Wolf Donation	306.42	2,677.54	(2,371.12)	4,016.30	(2,844.20)	1,172.10
3-602.4 · Contrib Private Sources-Molina	150,000.00				150,000.00	150,000.00
Total 3-602 · Contributions--Private Sources	<u>150,306.42</u>	<u>2,677.54</u>	<u>147,628.88</u>	<u>4,016.30</u>		<u>151,172.10</u>
3-604 · Interest on Investments	8,531.03	6,666.68	1,864.35	10,000.00	500.00	10,500.00
3-604.1 · Interest on Lilja CD Investment	735.63	500.00	235.63	750.00	250.00	1,000.00
3-604.2 · Interest-V. Wolf Investment	1,359.46	666.68	692.78	1,000.00	700.00	1,700.00
3-604.3 · Interest on E. Vandecaveye Bequest	3,841.15				5,841.15	5,841.15
3-605.1 · Contractual Serv.-UPRLC ALS	123,196.63	131,762.25	(8,565.62)	197,643.37	208.21	197,851.58
Total Income	<u>590,158.74</u>	<u>541,602.20</u>	<u>48,556.54</u>	<u>812,403.28</u>	<u>151,103.78</u>	<u>963,507.06</u>
Gross Profit	<u>590,158.74</u>	<u>541,602.20</u>	<u>48,556.54</u>	<u>812,403.28</u>		<u>963,507.06</u>
-----						
Expense						
713 · Salaries						
3-713 · Salaries-General						
3-713.8 · Salaries--Victoria Wolf Fund	262.67	2,000.00	(1,737.33)	3,000.00	(2,000.00)	1,000.00
3-713 · Salaries-General - Other	247,787.45	257,992.86	(10,205.41)	386,989.30	4,253.59	391,242.89
Total 3-713 · Salaries-General	<u>248,050.12</u>	<u>259,992.86</u>	<u>(11,942.74)</u>	<u>389,989.30</u>		<u>392,242.89</u>
Total 713 · Salaries	<u>248,050.12</u>	<u>259,992.86</u>	<u>(11,942.74)</u>	<u>389,989.30</u>		<u>392,242.89</u>
715 · Social Security Expense						
3-715 · Employer Social Security-Gen.						
3-715.8 · Social Sec./MCR-Victoria Wolf	20.10	164.68	(144.58)	247.00	(170.50)	76.50
3-715 · Employer Social Security-Gen. - Other	18,361.18	19,724.82	(1,363.64)	29,587.18	342.90	29,930.08
Total 3-715 · Employer Social Security-Gen.	<u>18,381.28</u>	<u>19,889.50</u>	<u>(1,508.22)</u>	<u>29,834.18</u>		<u>30,006.58</u>
Total 715 · Social Security Expense	<u>18,381.28</u>	<u>19,889.50</u>	<u>(1,508.22)</u>	<u>29,834.18</u>		<u>30,006.58</u>
716 · Health Insurance						
3-716 · Employee Health Insurance-Gen.	18,614.49	20,062.19	(1,447.70)	30,093.27	511.73	30,605.00

**Superiorland Library Cooperative**  
**Budget Revision (General Fund, GLTB, UPRLC Combined and Rebilled) for July 2026**

	10/1/25 - 5/31/26	8/12 Budget	\$ Over 8/12 Budget	Whole Year Budget	Budget Adjustment	Revised Budget
3-716.1 · Empl.Health Ins-UPRLC	11,880.57	12,703.82	(823.25)	19,055.74	91.90	19,147.64
Total 716 · Health Insurance	30,495.06	32,766.01	(2,270.95)	49,149.01		49,752.64
717 · Employee Life Insurance						
3-717 · Employee's Life Insurance-Gen.	159.30	165.60	(6.30)	248.40	0.20	248.60
3-717.1 · Employee Life-UPRLC	123.90	118.28	5.62	177.40		177.40
Total 717 · Employee Life Insurance	283.20	283.88	(0.68)	425.80		426.00
718 · Employee Retirement						
263-718 · Retirement Plan--GLTB	1,589.41	1,690.12	(100.71)	2,535.20		2,535.20
3-718 · Retirement Plan MERS-DB Acct.	33,848.00	47,181.32	(13,333.32)	70,772.00		70,772.00
3-718.1 · Retirement Plan-MERS DC Account						
3-718.8 · MERS DC SLC-Victoria Wolf Fund	23.65	180.00	(156.35)	270.00	(180.00)	90.00
3-718.1 · Retirement Plan-MERS DC Account - Other	12,766.08	12,990.55	(224.47)	19,485.83	382.83	19,868.66
Total 3-718.1 · Retirement Plan-MERS DC Account	12,789.73	13,170.55	(380.82)	19,755.83		19,958.66
3-718.2 · Retirement Plan-UPRLC MERS DC	7,940.58	8,444.74	(504.16)	12,667.10		12,667.10
Total 718 · Employee Retirement	56,167.72	70,486.73	(14,319.01)	105,730.13		105,932.96
719 · Flexible Benefits Expense						
3-719 · 125K Flex.Benefits-Gen.	0.00	166.68	(166.68)	250.00		250.00
Total 719 · Flexible Benefits Expense	0.00	166.68	(166.68)	250.00		250.00
722 · State Unemployment Tax Expense						
3-722 · State Unemployment Tax-Gen	333.57	274.43	59.14	411.67	91.93	503.60
Total 722 · State Unemployment Tax Expense	333.57	274.43	59.14	411.67		503.60
730 · Computer Supplies						
263-730 · Computer Supplies-GLTB	886.95	589.12	297.83	883.68	50.00	933.68
3-730 · Computer Supplies-General						
3-730.8 · Computer Supplies-V. Wolf Acct.	0.00	200.00	(200.00)	300.00	(300.00)	0.00
3-730 · Computer Supplies-General - Other	18,398.90	20,977.14	(2,578.24)	31,465.70	58.79	31,524.49
Total 3-730 · Computer Supplies-General	18,398.90	21,177.14	(2,778.24)	31,765.70		31,524.49
3-730.1 · Computer Supplies--UPRLC	2,168.06	1,929.44	238.62	2,894.16	257.43	3,151.59
Total 730 · Computer Supplies	21,453.91	23,695.70	(2,241.79)	35,543.54		35,609.76
740 · Operating Supplies						
263-740 · Supplies-GLTB	170.65	567.64	(396.99)	851.44	(145.60)	705.84
3-740 · Operating Supplies-Gen.	1,410.88	1,517.32	(106.44)	2,276.00		2,276.00

**Superiorland Library Cooperative**  
**Budget Revision (General Fund, GLTB, UPRLC Combined and Rebilled) for July 2026**

	10/1/25 - 5/31/26	8/12 Budget	\$ Over 8/12 Budget	Whole Year Budget	Budget Adjustment	Revised Budget
3-740.1 · Operating Supplies-UPRLC	436.35	1,021.65	(585.30)	1,532.45	(200.00)	1,332.45
3-740.8 · Supplies Victoria Wolf Fund	0.00	133.32	(133.32)	200.00	(200.00)	0.00
<b>Total 740 · Operating Supplies</b>	<b>2,017.88</b>	<b>3,239.93</b>	<b>(1,222.05)</b>	<b>4,859.89</b>		<b>4,314.29</b>
741 · Interest Expense						
3-742 · Lilja Estate Int. Expense	2,005.32			0.00	2,005.32	2,005.32
<b>Total 741 · Interest Expense</b>	<b>2,005.32</b>			<b>0.00</b>		<b>2,005.32</b>
801 · Professional and Contractual						
263-801 · Professional and Contract.-GLTB	1,251.84	1,153.91	97.93	1,730.87	300.00	2,030.87
3-801 · Professional & Contractual-Gen.						
3-801.7 · Prof.&Contr.-Delivery Subsidies	19,563.25	16,796.68	2,766.57	25,195.00		25,195.00
3-801 · Professional & Contractual-Gen. - Other	177,004.51	38,332.89	138,671.62	57,499.33	153,000.00	210,499.33
<b>Total 3-801 · Professional &amp; Contractual-Gen.</b>	<b>196,567.76</b>	<b>55,129.57</b>	<b>141,438.19</b>	<b>82,694.33</b>		<b>235,694.33</b>
3-801.1 · Prof. & Contr.-UPRLC, Inc.	2,084.83	2,164.40	(79.57)	3,246.60		3,246.60
<b>Total 801 · Professional and Contractual</b>	<b>199,904.43</b>	<b>58,447.88</b>	<b>141,456.55</b>	<b>87,671.80</b>		<b>240,971.80</b>
802 · Accounting Expenses						
3-802 · Accounting Services	5,800.00	3,866.68	1,933.32	5,800.00		5,800.00
<b>Total 802 · Accounting Expenses</b>	<b>5,800.00</b>	<b>3,866.68</b>	<b>1,933.32</b>	<b>5,800.00</b>		<b>5,800.00</b>
850 · Communications						
263-850 · Communications	291.63	280.00	11.63	420.00	22.00	442.00
3-850 · Communications-General	840.81	802.68	38.13	1,204.00	60.20	1,264.20
3-850.1 · Communications--UPRLC	816.56	784.00	32.56	1,176.00	58.80	1,234.80
<b>Total 850 · Communications</b>	<b>1,949.00</b>	<b>1,866.68</b>	<b>82.32</b>	<b>2,800.00</b>		<b>2,941.00</b>
860 · Travel						
263-860 · Travel-GLTB	0.00	150.00	(150.00)	225.00	(225.00)	0.00
3-860 · Travel-General	6,320.92	11,666.68	(5,345.76)	17,500.00	350.00	17,850.00
<b>Total 860 · Travel</b>	<b>6,320.92</b>	<b>11,816.68</b>	<b>(5,495.76)</b>	<b>17,725.00</b>		<b>17,850.00</b>
865 · Conferences and Workshops						
3-865 · Conferences/Workshop-Gen.						
3-865.2 · CE and Travel Scholarship	0.00	2,200.00	(2,200.00)	3,300.00		3,300.00
3-865 · Conferences/Workshop-Gen. - Other	1,233.79	2,480.00	(1,246.21)	3,720.00	(805.00)	2,915.00
<b>Total 3-865 · Conferences/Workshop-Gen.</b>	<b>1,233.79</b>	<b>4,680.00</b>	<b>(3,446.21)</b>	<b>7,020.00</b>		<b>6,215.00</b>
<b>Total 865 · Conferences and Workshops</b>	<b>1,233.79</b>	<b>4,680.00</b>	<b>(3,446.21)</b>	<b>7,020.00</b>		<b>6,215.00</b>

**Superiorland Library Cooperative**  
**Budget Revision (General Fund, GLTB, UPRLC Combined and Rebilled) for July 2026**

	<u>10/1/25 - 5/31/26</u>	<u>8/12 Budget</u>	<u>\$ Over 8/12 Budget</u>	<u>Whole Year Budget</u>	<u>Budget Adjustment</u>	<u>Revised Budget</u>
900 · Printing and Publishing						
263-900 · Printing and Publishing-GLTB	270.00	533.32	(263.32)	800.00	(260.00)	540.00
3-900 · Printing & Publishing-General	0.00	333.32	(333.32)	500.00		500.00
Total 900 · Printing and Publishing	<u>270.00</u>	<u>866.64</u>	<u>(596.64)</u>	<u>1,300.00</u>		<u>1,040.00</u>
910 · Insurance Expense						
263-910 · Insurance-GLTB	803.40	644.98	158.42	967.50	160.00	1,127.50
3-910 · Insurance & Bonds-General	4,127.18	3,416.98	710.20	5,125.50		5,125.50
3-910.1 · Insurance-UPRLC, Inc.	336.42	238.00	98.42	357.00		357.00
Total 910 · Insurance Expense	<u>5,267.00</u>	<u>4,299.96</u>	<u>967.04</u>	<u>6,450.00</u>		<u>6,610.00</u>
920 · Utilities						
263-920 · Utilities-GLTB	533.13	572.85	(39.72)	859.29		859.29
3-920 · Utilities-General	1,501.76	1,642.49	(140.73)	2,463.73		2,463.73
3-920.1 · Utilities-UPRLC, Inc.	1,519.18	1,604.01	(84.83)	2,406.01		2,406.01
Total 920 · Utilities	<u>3,554.07</u>	<u>3,819.35</u>	<u>(265.28)</u>	<u>5,729.03</u>		<u>5,729.03</u>
931 · Building Maintenance Expense						
3-931 · Building Maintenance-General	0.00	8,133.32	(8,133.32)	12,200.00	(6,000.00)	6,200.00
Total 931 · Building Maintenance Expense	<u>0.00</u>	<u>8,133.32</u>	<u>(8,133.32)</u>	<u>12,200.00</u>		<u>6,200.00</u>
933 · Building Equipment Maintenance						
263-933 · Bldg. Equip. Maint.--GLTB	33.76	84.98	(51.22)	127.50		127.50
3-933 · Building Equipment Maint.-Gen.	96.76	576.98	(480.22)	865.50		865.50
3-933.1 · Building Equip Maint-UPRLC	94.51	238.00	(143.49)	357.00		357.00
Total 933 · Building Equipment Maintenance	<u>225.03</u>	<u>899.96</u>	<u>(674.93)</u>	<u>1,350.00</u>		<u>1,350.00</u>
934 · Office Equipment Maintenance						
263-934 · Office Equip. Maintenance-GLTB	107.82	63.55	44.27	95.31	50.00	145.31
3-934 · Office Equipment Maint.-Gen.	309.09	621.41	(312.32)	932.13		932.13
3-934.1 · Office Equip.Maint-UPRLC	301.92	287.32	14.60	431.00		431.00
Total 934 · Office Equipment Maintenance	<u>718.83</u>	<u>972.28</u>	<u>(253.45)</u>	<u>1,458.44</u>		<u>1,508.44</u>
958 · Membership Fees						
3-958 · Membership Fees-General	995.00	1,046.64	(51.64)	1,569.96	0.04	1,570.00
Total 958 · Membership Fees	<u>995.00</u>	<u>1,046.64</u>	<u>(51.64)</u>	<u>1,569.96</u>		<u>1,570.00</u>
959 · Electronic Subscrip.-Subsidized						
3-959 · Electronic Subscriptions-General						

**Superiorland Library Cooperative**  
**Budget Revision (General Fund, GLTB, UPRLC Combined and Rebilled) for July 2026**

	10/1/25 - 5/31/26	8/12 Budget	\$ Over 8/12 Budget	Whole Year Budget	Budget Adjustment	Revised Budget
3-959.1 · Elec.Subsc.General-Kanopy	3,197.78	3,890.68	(692.90)	5,836.00		5,836.00
3-959.2 · Elec.Subsc. General-Overdrive	36,753.80	30,188.00	6,565.80	45,282.00	3,000.00	48,282.00
3-959.4 · Elec.Subsc.General - Hoopla	3,291.65	2,266.68	1,024.97	3,400.00	(100.00)	3,300.00
3-959 · Electronic Subscriptions-General - Other	1,390.50	933.15	457.35	1,399.75		1,399.75
Total 3-959 · Electronic Subscriptions-Genera	<u>44,633.73</u>	<u>37,278.51</u>	<u>7,355.22</u>	<u>55,917.75</u>		<u>58,817.75</u>
Total 959 · Electronic Subscrip.-Subsidized	<u>44,633.73</u>	<u>37,278.51</u>	<u>7,355.22</u>	<u>55,917.75</u>		<u>58,817.75</u>
Total Expense	<u>650,059.86</u>	<u>548,790.30</u>	<u>101,269.56</u>	<u>823,185.50</u>	<u>154,461.56</u>	<u>977,647.06</u>
Net Income	<u><b>(59,901.12)</b></u>	<u><b>(7,188.10)</b></u>	<u><b>(52,713.02)</b></u>	<u><b>(10,782.22)</b></u>		<u><b>(14,140.00)</b></u>

**Rebilled Accounts**

Income						
4-610 · Rev-VOIP Systems Members-Rebill	12,213.11	9,600.00	2,613.11	14,400.00	6,536.76	20,936.76
4-613 · Rev--Rebilled Group Purchases						
4-613.1 · Rebilled Group Purch.-Overdrive	36,756.25	24,136.82	12,619.43	36,205.22	551.03	36,756.25
4-613 · Rev--Rebilled Group Purchases - Other	21,123.17	28,196.50	(7,073.33)	42,294.78	(354.47)	41,940.31
Total 4-613 · Rev--Rebilled Group Purchases	<u>57,879.42</u>	<u>52,333.32</u>	<u>5,546.10</u>	<u>78,500.00</u>		<u>78,696.56</u>
4-614 · Rebilled Supplies/Equipment	80,104.61	62,733.36	17,371.25	94,100.04		94,100.04
4-615 · Internet Consortium-Rebilled	18,915.37	16,666.68	2,248.69	25,000.00		25,000.00
Total Income	<u>169,112.51</u>	<u>141,333.36</u>	<u>27,779.15</u>	<u>212,000.04</u>		<u>218,733.36</u>
Gross Profit	<u>169,112.51</u>	<u>141,333.36</u>	<u>27,779.15</u>	<u>212,000.04</u>		<u>218,733.36</u>
Expense						
4-740 · Supplies/Equipment-Rebilled	82,303.32	62,733.36	19,569.96	94,100.04		94,100.04
4-801 · Professional & Cont.-Rebilled						
4-801.4 · Prof. & Contractual-Internet	19,492.94	16,666.68	2,826.26	25,000.00		25,000.00
Total 4-801 · Professional & Cont.-Rebilled	<u>19,492.94</u>	<u>16,666.68</u>	<u>2,826.26</u>	<u>25,000.00</u>		<u>25,000.00</u>
4-850 · VOIP Monthly Charges--Rebilled	12,213.11	9,600.00	2,613.11	14,400.00	6,536.76	20,936.76
4-959 · Rebilled Group Purchases/Subscriptions						
4-959.4 · Elec.Subscriptions--Mango	0.00	1,371.00	(1,371.00)	2,056.48		2,056.48
4-959.5 · Elec. Subscriptions-Sanborn Maps	3,393.25	2,387.04	1,006.21	3,580.56	(187.31)	3,393.25
4-959.6 · Group Purchases--AppAssure Exp	3,339.84	2,338.00	1,001.84	3,507.00	(167.16)	3,339.84
4-959.7 · Group Purchases-Deep Freeze	0.00	2,779.00	(2,779.00)	2,779.00		2,779.00

**Superiorland Library Cooperative**  
**Budget Revision (General Fund, GLTB, UPRLC Combined and Rebilled) for July 2026**

	10/1/25 - 5/31/26	8/12 Budget	\$ Over 8/12 Budget	Whole Year Budget	Budget Adjustment	Revised Budget
4-959.8 · Group Purchases-Movie Licenses	6,671.00	4,930.68	1,740.32	7,396.00		7,396.00
4-959 · Rebilled Group Purchases/Subscr - Other	2,374.00	2,348.29	25.71	3,522.41		3,522.41
Total 4-959 · Rebilled Group Purchases/Subscriptions	15,778.09	16,154.01	(375.92)	22,841.45		22,486.98
959 · Electronic Subscrip.-Subsidized						
4-959.1 · Rebilled Elec. Subscr. - Kanopy	7,461.92	12,968.89	(5,506.97)	19,453.33		19,453.33
4-959.2 · Rebilled Elec. Subscr-Overdrive	33,563.86	24,136.82	9,427.04	36,205.22	551.03	36,756.25
Total 959 · Electronic Subscrip.-Subsidized	41,025.78	37,105.71	3,920.07	55,658.55		56,209.58
Total Expense	170,813.24	142,259.76	28,553.48	212,000.04	6,733.32	218,733.36
Net Income	<b>(1,700.73)</b>	<b>(926.40)</b>	<b>(774.33)</b>	0.00		0.00