

Superiorland Library Cooperative
Profit & Loss Budget vs. Actual-Totals
October 2025 through August 2026

	Oct '25 - Aug 26	Budget	\$ Over Budget
Income			
2-601 · State Funds--GLTB Revenue	41,073.00	37,650.00	3,423.00
2-602 · GLTB-Gift/Other Revenue	2,050.00	1,833.33	216.67
3-600 · Direct State Aid	373,756.83	337,979.56	35,777.27
3-601 · Indirect State Aid-Libraries	181,284.48	168,359.14	12,925.34
3-602 · Contributions--Private Sources			
3-602.1 · Contrib. Private-V. Wolf Donati	2,082.66	1,074.42	1,008.24
3-602.4 · Contrib Private Sources-Molina	150,000.00	137,500.00	12,500.00
Total 3-602 · Contributions--Private Sources	152,082.66	138,574.42	13,508.24
3-604 · Interest on Investments	11,451.68	9,625.00	1,826.68
3-604.1 · Interest on Lilja CD Investment	971.62	916.67	54.95
3-604.2 · Interest-V. Wolf Investment	1,873.39	1,558.33	315.06
3-604.3 · Interest on E. Vandecaveye Bequ	5,277.33	5,354.36	-77.03
3-605.1 · Contractual Serv.-UPRLC ALS	174,808.71	181,363.93	-6,555.22
3-606 · TV Whitespace Project Grant	0.00	0.00	0.00
3-609 · Miscellaneous Revenue	0.00	0.00	0.00
4-610 · Rev-VOIP Systems Members-Rebill	16,716.17	19,192.03	-2,475.86
4-613 · Rev--Rebilled Group Purchases			
4-613.1 · Rebilled Group Purch.-Overdrive	36,756.25	33,693.23	3,063.02
4-613 · Rev--Rebilled Group Purchases - Other	30,636.22	38,445.28	-7,809.06
Total 4-613 · Rev--Rebilled Group Purchases	67,392.47	72,138.51	-4,746.04
4-614 · Rebilled Supplies/Equipment	90,658.22	86,258.37	4,399.85
4-615 · Internet Consortium-Rebilled	19,781.59	22,916.67	-3,135.08
Total Income	1,139,178.15	1,083,720.32	55,457.83
Gross Profit	1,139,178.15	1,083,720.32	55,457.83
Expense			
4-740 · Supplies/Equipment-Rebilled	93,148.51	86,258.37	6,890.14
4-801 · Professional & Cont.-Rebilled			
4-801.4 · Prof. & Contractual-Internet	20,228.09	22,916.67	-2,688.58
Total 4-801 · Professional & Cont.-Rebilled	20,228.09	22,916.67	-2,688.58
4-850 · VOIP Monthly Charges--Rebilled	16,716.17	19,192.03	-2,475.86
4-959 · Rebilled Group Purchases/Subscr			
4-959.4 · Elec.Subscriptions--Mango Langu	2,056.48	1,885.11	171.37
4-959.5 · Elec. Subscriptions-Sanborn Map	3,393.25	3,110.47	282.78
4-959.6 · Group Purchases--AppAssure Exp	3,339.84	3,061.52	278.32
4-959.7 · Group Purchases-Deep Freeze	0.00	2,779.00	-2,779.00
4-959.8 · Group Purchases-Movie Licenses	6,671.00	6,779.67	-108.67
4-959 · Rebilled Group Purchases/Subscr - Other	5,675.12	3,228.88	2,446.24
Total 4-959 · Rebilled Group Purchases/Subscr	21,135.69	20,844.65	291.04
66900 · Reconciliation Discrepancies	0.12		
713 · Salaries			
3-713 · Salaries-General			
3-713.8 · Salaries--Victoria Wolf Fund	1,778.18	916.67	861.51
3-713 · Salaries-General - Other	350,033.52	358,639.31	-8,605.79
Total 3-713 · Salaries-General	351,811.70	359,555.98	-7,744.28
Total 713 · Salaries	351,811.70	359,555.98	-7,744.28
715 · Social Security Expense			
3-715 · Employer Social Security-Gen.			
3-715.8 · Social Sec./MCR-Victoria Wolf	136.04	70.12	65.92
3-715 · Employer Social Security-Gen. - Other	25,904.33	27,435.91	-1,531.58
Total 3-715 · Employer Social Security-Gen.	26,040.37	27,506.03	-1,465.66
Total 715 · Social Security Expense	26,040.37	27,506.03	-1,465.66
716 · Health Insurance			
3-716 · Employee Health Insurance-Gen.	26,925.97	28,054.51	-1,128.54
3-716.1 · Empl.Health Ins-UPRLC	17,231.19	17,552.08	-320.89
Total 716 · Health Insurance	44,157.16	45,606.59	-1,449.43

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717 · Employee Life Insurance			
3-717 · Employee's Life Insurance-Gen.	212.40	227.88	-15.48
3-717.1 · Employee Life-UPRLC	177.00	162.62	14.38
Total 717 · Employee Life Insurance	389.40	390.50	-1.10
718 · Employee Retirement			
263-718 · Retirement Plan--GLTB	2,179.51	2,323.93	-144.42
3-718 · Retirement Plan MERS-DB Acct.	46,541.00	64,874.33	-18,333.33
3-718.1 · Retirement Plan-MERS DC Account			
3-718.8 · MERS DC SLC-Victoria Wolf Fund	160.05	82.50	77.55
3-718.1 · Retirement Plan-MERS DC Account - Other	17,969.10	18,212.94	-243.84
Total 3-718.1 · Retirement Plan-MERS DC Account	18,129.15	18,295.44	-166.29
3-718.2 · Retirement Plan-UPRLC MERS DC	11,349.64	11,611.51	-261.87
Total 718 · Employee Retirement	78,199.30	97,105.21	-18,905.91
719 · Flexible Benefits Expense			
3-719 · 125K Flex.Benefits-Gen.	0.00	229.17	-229.17
Total 719 · Flexible Benefits Expense	0.00	229.17	-229.17
722 · State Unemployment Tax Expense			
3-722 · State Unemployment Tax-Gen			
3-722.8 · State Unemployment - Recording	8.39		
3-722 · State Unemployment Tax-Gen - Other	400.20	461.64	-61.44
Total 3-722 · State Unemployment Tax-Gen	408.59	461.64	-53.05
66000 · Payroll Expenses-SUI Obligation	0.00	0.00	0.00
Total 722 · State Unemployment Tax Expense	408.59	461.64	-53.05
730 · Computer Supplies			
263-730 · Computer Supplies-GLTB	1,022.84	855.87	166.97
3-730 · Computer Supplies-General			
3-730.8 · Computer Supplies-V. Wolf Acct.	69.72	0.00	69.72
3-730 · Computer Supplies-General - Other	23,296.79	28,897.45	-5,600.66
Total 3-730 · Computer Supplies-General	23,366.51	28,897.45	-5,530.94
3-730.1 · Computer Supplies--UPRLC	2,346.38	2,888.96	-542.58
Total 730 · Computer Supplies	26,735.73	32,642.28	-5,906.55
740 · Operating Supplies			
263-740 · Supplies-GLTB	373.81	647.02	-273.21
3-740 · Operating Supplies-Gen.	1,901.42	2,086.33	-184.91
3-740.1 · Operating Supplies-UPRLC	514.92	1,221.41	-706.49
3-740.8 · Supplies Victoria Wolf Fund	1,041.00	0.00	1,041.00
Total 740 · Operating Supplies	3,831.15	3,954.76	-123.61
741 · Interest Expense			
3-742 · Lilja Estate Int. Expense	2,005.32	1,838.21	167.11
Total 741 · Interest Expense	2,005.32	1,838.21	167.11
801 · Professional and Contractual			
263-801 · Professional and Contract.-GLTB	1,525.93	1,861.63	-335.70
3-801 · Professional & Contractual-Gen.			
3-801.7 · Prof.&Contr.-Delivery Subsidies	26,112.00	23,095.42	3,016.58
3-801 · Professional & Contractual-Gen. - Other	193,295.14	192,957.72	337.42
Total 3-801 · Professional & Contractual-Gen.	219,407.14	216,053.14	3,354.00
3-801.1 · Prof.& Contr.-UPRLC, Inc.	2,779.09	2,976.05	-196.96
Total 801 · Professional and Contractual	223,712.16	220,890.82	2,821.34
802 · Accounting Expenses			
3-802 · Accounting Services	5,800.00	5,316.67	483.33
Total 802 · Accounting Expenses	5,800.00	5,316.67	483.33
850 · Communications			
263-850 · Communications	450.39	405.17	45.22
3-850 · Communications-General	1,295.92	1,158.85	137.07
3-850.1 · Communications--UPRLC	1,261.10	1,131.90	129.20
Total 850 · Communications	3,007.41	2,695.92	311.49

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860 · Travel			
263-860 · Travel-GLTB	0.00	0.00	0.00
3-860 · Travel-General	9,538.47	16,362.50	-6,824.03
Total 860 · Travel	9,538.47	16,362.50	-6,824.03
865 · Conferences and Workshops			
3-865 · Conferences/Workshop-Gen.			
3-865.2 · CE and Travel Scholarship	0.00	3,025.00	-3,025.00
3-865 · Conferences/Workshop-Gen. - Other	1,820.14	2,672.08	-851.94
Total 3-865 · Conferences/Workshop-Gen.	1,820.14	5,697.08	-3,876.94
Total 865 · Conferences and Workshops	1,820.14	5,697.08	-3,876.94
900 · Printing and Publishing			
263-900 · Printing and Publishing-GLTB	270.00	495.00	-225.00
3-900 · Printing & Publishing-General	0.00	458.33	-458.33
Total 900 · Printing and Publishing	270.00	953.33	-683.33
910 · Insurance Expense			
263-910 · Insurance-GLTB	803.40	1,033.54	-230.14
3-910 · Insurance & Bonds-General	5,349.18	4,698.37	650.81
3-910.1 · Insurance-UPRLC, Inc.	336.42	327.25	9.17
Total 910 · Insurance Expense	6,489.00	6,059.16	429.84
920 · Utilities			
263-920 · Utilities-GLTB	680.14	787.68	-107.54
3-920 · Utilities-General	1,923.11	2,258.42	-335.31
3-920.1 · Utilities-UPRLC, Inc.	1,930.77	2,205.51	-274.74
Total 920 · Utilities	4,534.02	5,251.61	-717.59
931 · Building Maintenance Expense			
3-931 · Building Maintenance-General	0.00	5,683.33	-5,683.33
Total 931 · Building Maintenance Expense	0.00	5,683.33	-5,683.33
933 · Building Equipment Maintenance			
263-933 · Bldg. Equip. Maint.--GLTB	104.05	116.87	-12.82
3-933 · Building Equipment Maint.-Gen.	298.27	793.37	-495.10
3-933.1 · Building Equip Maint-UPRLC	291.33	327.25	-35.92
933 · Building Equipment Maintenance - Other	0.00	0.00	0.00
Total 933 · Building Equipment Maintenance	693.65	1,237.49	-543.84
934 · Office Equipment Maintenance			
263-934 · Office Equip. Maintenance-GLTB	143.76	133.20	10.56
3-934 · Office Equipment Maint.-Gen.	412.12	854.45	-442.33
3-934.1 · Office Equip.Maint-UPRLC	402.56	395.08	7.48
Total 934 · Office Equipment Maintenance	958.44	1,382.73	-424.29
958 · Membership Fees			
3-958 · Membership Fees-General	1,220.00	1,439.17	-219.17
Total 958 · Membership Fees	1,220.00	1,439.17	-219.17
959 · Electronic Subscrip.-Subsidized			
3-959 · Electronic Subscriptions-Genera			
3-959.1 · Elec.Subsc.General-Kanopy	4,515.30	5,349.67	-834.37
3-959.2 · Elec.Subsc. General-Overdrive	45,779.38	44,258.50	1,520.88
3-959.3 · Elec.Subsc.General-Zinio	0.00	0.00	0.00
3-959.4 · Elec.Subsc.General - Hoopla	3,291.65	3,025.00	266.65
3-959 · Electronic Subscriptions-Genera - Other	1,390.50	1,283.10	107.40
Total 3-959 · Electronic Subscriptions-Genera	54,976.83	53,916.27	1,060.56
4-959.1 · Rebilled Elec. Subscr. - Kanopy	10,536.25	17,832.22	-7,295.97
4-959.2 · Rebilled Elec. Subscr-Overdrive	33,563.86	33,693.23	-129.37
Total 959 · Electronic Subscrip.-Subsidized	99,076.94	105,441.72	-6,364.78
Total Expense	1,041,927.53	1,096,913.62	-54,986.09
Net Income	97,250.62	-13,193.30	110,443.92