

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

06/05/19

October 2018 through May 2019

Accrual Basis

	Oct '18 - May 19	Budget	\$ Over Budget
<b>Income</b>			
2-601 · State Funds--GLTB Revenue	20,536.00	20,537.00	-1.00
2-602 · GLTB-Gift/Other Revenue	2,385.00	0.00	2,385.00
3-600 · Direct State Aid	139,075.40	139,094.50	-19.10
3-601 · Indirect State Aid-Libraries	61,747.02	16,000.00	45,747.02
3-602 · Contributions--Private Sources			
3-602.1 · Contrib. Private-V. Wolf Donati	3,538.77	3,333.32	205.45
3-602.2 · Contrib. Private-GLTB Other	0.00	0.00	0.00
3-602 · Contributions--Private Sources - Other	0.00	0.00	0.00
<b>Total 3-602 · Contributions--Private Sources</b>	<b>3,538.77</b>	<b>3,333.32</b>	<b>205.45</b>
3-604 · Interest on Investments	2,707.84	1,666.68	1,041.16
3-604.1 · Interest on Lilja CD Investment	74.82	233.32	-158.50
3-604.2 · Interest-Victoria Wolf CD	0.00	0.00	0.00
3-605.1 · Contractual Serv.-UPRLC ALS	96,684.02	99,121.32	-2,437.30
3-606 · TV Whitespace Project Grant			
3-606.1 · TVWS--IWD Basestation Payment	0.00	0.00	0.00
3-606 · TV Whitespace Project Grant - Other	4,435.07	2,956.71	1,478.36
<b>Total 3-606 · TV Whitespace Project Grant</b>	<b>4,435.07</b>	<b>2,956.71</b>	<b>1,478.36</b>
3-607 · Contractual Services-Other	0.00	0.00	0.00
3-609 · Miscellaneous Revenue	0.00	0.00	0.00
3-610 · Transfer In-Gen. Fund from PTO	0.00	0.00	0.00
3-611 · Transfer In FB--MERS DB Payment	0.00	20,000.00	-20,000.00
3-612 · Transfer from Unassigned FB	0.00	6,666.68	-6,666.68
3-613 · Transfer Assigned FB-Cap.Imp.	0.00	6,666.68	-6,666.68
3-613.1 · Transfer Assigned FB--Other	0.00	3,333.32	-3,333.32
4-613 · Rev--Rebilled Group Purchases			
4-613.1 · Rebilled Group Purch.-Overdrive			
4613.12 · Overdrive Carryover-Prior Year	11,029.00	7,000.00	4,029.00
4-613.1 · Rebilled Group Purch.-Overdrive - Other	45,534.42	21,666.68	23,867.74
<b>Total 4-613.1 · Rebilled Group Purch.-Overdrive</b>	<b>56,563.42</b>	<b>28,666.68</b>	<b>27,896.74</b>
4-613.2 · Rebilled Group Purch.-Zinio	16,830.00	11,766.68	5,063.32
4-613 · Rev--Rebilled Group Purchases - Other	18,034.27	26,566.68	-8,532.41
<b>Total 4-613 · Rev--Rebilled Group Purchases</b>	<b>91,427.69</b>	<b>67,000.04</b>	<b>24,427.65</b>
4-614 · Rebilled Supplies/Equipment	37,120.88	53,333.32	-16,212.44
<b>Total Income</b>	<b>459,732.51</b>	<b>439,942.89</b>	<b>19,789.62</b>
<b>Expense</b>			
3-941 · NMLN Expense Reimb. to UPRLC	0.00	333.32	-333.32
3-975.1 · Capital Outlay--Building Improv	8,288.00	6,666.68	1,621.32
4-740 · Supplies/Equipment-Rebilled	37,121.18	53,333.32	-16,212.14
4-741 · Staff Passthrough Acct.	0.00	-25.00	25.00
4-959 · Rebilled Group Purchases/Subscr			
4-959.4 · Elec.Subscriptions--Mango Langu	0.00	4,243.66	-4,243.66
4-959.5 · Elec. Subscriptions--Sanborn Map	2,125.69	2,333.32	-207.63
4-959.6 · Group Purchases--AppAssure Exp	3,246.65	3,184.63	62.02
4-959.7 · Group Purchases-Deep Freeze	0.00	2,448.74	-2,448.74
4-959.8 · Group Purchases-Movie Licenses	130.00	4,096.00	-3,966.00
4-959.9 · Firewall maintenance	996.00	3,293.65	-2,297.65
4-959 · Rebilled Group Purchases/Subscr - Other	8,379.00	6,966.68	1,412.32
<b>Total 4-959 · Rebilled Group Purchases/Subscr</b>	<b>14,877.34</b>	<b>26,566.68</b>	<b>-11,689.34</b>
713 · Salaries			
3-713 · Salaries-General			
3-713.8 · Salaries--Victoria Wolf Fund	2,325.00	2,000.00	325.00
3-713 · Salaries-General - Other	221,184.65	219,271.36	1,913.29
<b>Total 3-713 · Salaries-General</b>	<b>223,509.65</b>	<b>221,271.36</b>	<b>2,238.29</b>
<b>Total 713 · Salaries</b>	<b>223,509.65</b>	<b>221,271.36</b>	<b>2,238.29</b>

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<b>715 · Social Security Expense</b>			
<b>3-715 · Employer Social Security-Gen.</b>			
3-715.8 · Social Sec./MCR-Victoria Wolf	177.87	152.98	24.89
3-715 · Employer Social Security-Gen. - Other	16,338.34	16,774.34	-436.00
<b>Total 3-715 · Employer Social Security-Gen.</b>	16,516.21	16,927.32	-411.11
<b>Total 715 · Social Security Expense</b>	16,516.21	16,927.32	-411.11
<b>716 · Health Insurance</b>			
263-716 · Employee Health Insurance-GLTB	0.00	0.00	0.00
3-716 · Employee Health Insurance-Gen.	18,078.36	20,012.68	-1,934.32
3-716.1 · Empl.Health Ins-UPRLC	11,585.59	11,722.00	-136.41
<b>Total 716 · Health Insurance</b>	29,663.95	31,734.68	-2,070.73
<b>717 · Employee Life Insurance</b>			
3-717 · Employee's Life Insurance-Gen.	129.80	283.36	-153.56
3-717.1 · Employee Life-UPRLC	129.80	0.00	129.80
<b>Total 717 · Employee Life Insurance</b>	259.60	283.36	-23.76
<b>718 · Employee Retirement</b>			
263-718 · Retirement Plan--GLTB	1,524.30	1,555.32	-31.02
3-718 · Retirement Plan MERS-DB Acct.	18,557.52	38,848.00	-20,290.48
3-718.1 · Retirement Plan-MERS DC Account			
3-718.8 · MERS DC SLC-Victoria Wolf Fund	185.86	180.00	5.86
3-718.1 · Retirement Plan-MERS DC Account - Other	8,705.75	9,170.00	-464.25
<b>Total 3-718.1 · Retirement Plan-MERS DC Account</b>	8,891.61	9,350.00	-458.39
3-718.2 · Retirement Plan-UPRLC MERS DC	6,049.58	6,070.00	-20.42
<b>Total 718 · Employee Retirement</b>	35,023.01	55,823.32	-20,800.31
<b>719 · Flexible Benefits Expense</b>			
3-719 · 125K Flex.Benefits-Gen.	250.00	200.00	50.00
3-719.1 · 125k Flex.Benefits-UPRLC	0.00	0.00	0.00
<b>Total 719 · Flexible Benefits Expense</b>	250.00	200.00	50.00
<b>722 · State Unemployment Tax Expense</b>			
3-722 · State Unemployment Tax-Gen	268.57	196.64	71.93
66000 · Payroll Expenses-SUI Obligation	714.41	408.04	306.37
<b>Total 722 · State Unemployment Tax Expense</b>	982.98	604.68	378.30
<b>727 · Office Supplies</b>			
3-727 · Office Supplies-SLC General	42.25		
3-727.1 · Office supplies-UPRLC	41.27		
<b>Total 727 · Office Supplies</b>	83.52		
<b>730 · Computer Supplies</b>			
263-730 · Computer Supplies-GLTB	151.51	105.32	46.19
3-730 · Computer Supplies-General			
3-730.4 · Comp.Supplies-IVC Member Lib.	0.00	0.00	0.00
3-730 · Computer Supplies-General - Other	3,545.16	7,590.68	-4,045.52
<b>Total 3-730 · Computer Supplies-General</b>	3,545.16	7,590.68	-4,045.52
3-730.1 · Computer Supplies--UPRLC	424.21	280.00	144.21
3-730.5 · Computer Supplies-TV Whitespace	101.96	133.32	-31.36
<b>Total 730 · Computer Supplies</b>	4,222.84	8,109.32	-3,886.48

**Superiorland Library Cooperative**  
**Profit & Loss Budget vs. Actual-Totals**  
 October 2018 through May 2019

	Oct '18 - May 19	Budget	\$ Over Budget
<b>740 · Operating Supplies</b>			
263-740 · Supplies-GLTB	1,222.27	1,271.32	-49.05
3-740 · Operating Supplies-Gen.	1,743.97	2,238.68	-494.71
3-740.1 · Operating Supplies-UPRLC	1,116.73	1,682.00	-565.27
3-740.8 · Supplies Victoria Wolf Fund	422.04	333.32	88.72
<b>Total 740 · Operating Supplies</b>	4,505.01	5,525.32	-1,020.31
<b>741 · Interest Expense</b>			
3-742 · Lilja Estate Int. Expense	576.00	233.32	342.68
<b>Total 741 · Interest Expense</b>	576.00	233.32	342.68
<b>801 · Professional and Contractual</b>			
263-801 · Professional and Contract.-GLTB	947.87	1,131.32	-183.45
3-801 · Professional & Contractual-Gen.			
3-801.5 · Prof. & Contract.-Tech.Reserve	0.00	0.00	0.00
3-801.7 · Prof.&Contr.-Delivery Subsidies	16,387.50	14,691.66	1,695.84
3-801.8 · Prof.&Contract.--V. Wolf Fund	269.00	533.66	-264.66
3-801 · Professional & Contractual-Gen. - Other	28,831.83	36,007.29	-7,175.46
<b>Total 3-801 · Professional &amp; Contractual-Gen.</b>	45,488.33	51,232.61	-5,744.28
3-801.1 · Prof.& Contr.-UPRLC, Inc.	1,534.05	1,552.00	-17.95
3801.51 · Prof. and Contract.--TV Whitesp	1,300.00	2,823.39	-1,523.39
<b>Total 801 · Professional and Contractual</b>	49,270.25	56,739.32	-7,469.07
<b>802 · Accounting Expenses</b>			
3-802 · Accounting Services	3,425.00	2,400.00	1,025.00
<b>Total 802 · Accounting Expenses</b>	3,425.00	2,400.00	1,025.00
<b>850 · Communications</b>			
263-850 · Communications	831.75	788.00	43.75
3-850 · Communications-General	984.90	1,012.00	-27.10
<b>Total 850 · Communications</b>	1,816.65	1,800.00	16.65
<b>860 · Travel</b>			
263-860 · Travel-GLTB	0.00	333.32	-333.32
3-860 · Travel-General			
3-860.8 · Travel--Victoria Wolf Fund	159.00	133.32	25.68
3-860 · Travel-General - Other	3,875.58	8,733.32	-4,857.74
<b>Total 3-860 · Travel-General</b>	4,034.58	8,866.64	-4,832.06
3-860.5 · Travel-TVWS Grant	0.00	0.00	0.00
<b>Total 860 · Travel</b>	4,034.58	9,199.96	-5,165.38
<b>865 · Conferences and Workshops</b>			
263-865 · Conferences/Workshops-GLTB	0.00	266.68	-266.68
3-865 · Conferences/Workshop-Gen.			
3-865.2 · CE and Travel Scholarship			
3-865.3 · CE Scholarship--Rural Lib. Conf	1,440.52	3,333.32	-1,892.80
3-865.2 · CE and Travel Scholarship - Other	1,000.00	3,333.32	-2,333.32
<b>Total 3-865.2 · CE and Travel Scholarship</b>	2,440.52	6,666.64	-4,226.12
3-865.8 · Conf./Workshps-V. Wolf Fund	0.00	0.00	0.00
3-865 · Conferences/Workshop-Gen. - Other	4,447.57	7,113.32	-2,665.75
<b>Total 3-865 · Conferences/Workshop-Gen.</b>	6,888.09	13,779.96	-6,891.87
3-865.1 · Workshops-UPRLC	49.63		
<b>Total 865 · Conferences and Workshops</b>	6,937.72	14,046.64	-7,108.92

**Superiorland Library Cooperative**  
**Profit & Loss Budget vs. Actual-Totals**  
 October 2018 through May 2019

	Oct '18 - May 19	Budget	\$ Over Budget
<b>880 · Community Promotion</b>			
263-880 · GLTB Community Promotion	0.00	466.68	-466.68
3-880 · Community Promotion-Gen.Fund	0.00	666.68	-666.68
<b>Total 880 · Community Promotion</b>	0.00	1,133.36	-1,133.36
<b>900 · Printing and Publishing</b>			
263-900 · Printing and Publishing-GLTB	308.61	400.00	-91.39
3-900 · Printing & Publishing-General	648.30	666.68	-18.38
<b>Total 900 · Printing and Publishing</b>	956.91	1,066.68	-109.77
<b>910 · Insurance Expense</b>			
263-910 · Insurance-GLTB	338.15	205.32	132.83
3-910 · Insurance & Bonds-General	1,510.43	1,868.68	-358.25
3-910.1 · Insurance-UPRLC, Inc.	336.42	160.00	176.42
<b>Total 910 · Insurance Expense</b>	2,185.00	2,234.00	-49.00
<b>920 · Utilities</b>			
263-920 · Utilities-GLTB	565.69	615.32	-49.63
3-920 · Utilities-General	1,621.71	1,846.00	-224.29
3-920.1 · Utilities-UPRLC, Inc.	1,583.98	1,640.68	-56.70
<b>Total 920 · Utilities</b>	3,771.38	4,102.00	-330.62
<b>931 · Building Maintenance Expense</b>			
3-931 · Building Maintenance-General	541.50	1,000.00	-458.50
<b>Total 931 · Building Maintenance Expense</b>	541.50	1,000.00	-458.50
<b>933 · Building Equipment Maintenance</b>			
263-933 · Bldg. Equip. Maint.--GLTB	26.66	55.32	-28.66
3-933 · Building Equipment Maint.-Gen.	281.99	498.68	-216.69
3-933.1 · Building Equip Maint-UPRLC	74.64	146.68	-72.04
<b>Total 933 · Building Equipment Maintenance</b>	383.29	700.68	-317.39
<b>934 · Office Equipment Maintenance</b>			
263-934 · Office Equip. Maintenance-GLTB	151.25	130.68	20.57
3-934 · Office Equipment Maint.-Gen.	433.58	726.00	-292.42
3-934.1 · Office Equip.Maint-UPRLC	423.47	348.68	74.79
<b>Total 934 · Office Equipment Maintenance</b>	1,008.30	1,205.36	-197.06
<b>958 · Membership Fees</b>			
3-958 · Membership Fees-General	895.76	733.32	162.44
<b>Total 958 · Membership Fees</b>	895.76	733.32	162.44
<b>959 · Electronic Subscrip.-Subsidized</b>			
3-959 · Electronic Subscriptions-Genera			
3-959.2 · Elec.Subsc. General-Overdrive	20,986.71	24,000.00	-3,013.29
3-959.3 · Elec.Subsc.General-Zinio	6,299.67	4,200.00	2,099.67
3-959 · Electronic Subscriptions-Genera - Other	6,634.57	10,740.00	-4,105.43
<b>Total 3-959 · Electronic Subscriptions-Genera</b>	33,920.95	38,940.00	-5,019.05
4-959.2 · Rebilled Elec. Subscr-Overdrive	27,653.81	21,666.68	5,987.13
4-959.3 · Rebilled Elec. Subscrip-Zinio	16,830.00	17,650.00	-820.00
<b>Total 959 · Electronic Subscrip.-Subsidized</b>	78,404.76	78,256.68	148.08
<b>977 · Equipment</b>			
3-977 · Capital Outlay-Equipment	0.00	0.00	0.00
<b>Total 977 · Equipment</b>	0.00	0.00	0.00
<b>Total Expense</b>	529,510.39	602,205.68	-72,695.29
<b>Net Income</b>	<b>-69,777.88</b>	<b>-162,262.79</b>	<b>92,484.91</b>