



Woodlands Library Cooperative Budget vs. Actual July 2026

	Total	Budget	Balance	% of Budget
Income				
566.00 Direct State Aid	\$451,067.71	\$408,429.00	\$42,638.71	110.4%
587.00 State Aid	\$219,229.03	\$408,429.00	-\$189,199.97	53.7%
607.00 Associate Membership	\$300.00	\$300.00	\$0.00	100.0%
665.00 Interest earned	\$0.00	\$0.00	\$0.00	0.0%
687.01 Miscellaneous	\$299.66	\$0.00	\$299.66	0.0%
687.04 Continuing ed	\$2,170.00	\$0.00	\$2,170.00	0.0%
Transfer from Fund Blance	\$200,000.00	\$200,000.00	\$0.00	100.0%
Total Income	<u>\$873,066.40</u>	<u>\$1,017,158.00</u>	<u>-\$144,091.60</u>	<u>85.8%</u>
Gross Profit	\$873,066.40			
Expenses				
705.00 Salary - Director	\$72,779.07	\$82,272.00	\$9,492.93	88.5%
707.00 Salary - Staff	\$51,605.81	\$58,337.00	\$6,731.19	88.5%
712.00 Board Members	\$1,337.56	\$2,750.00	\$1,412.44	48.6%
715.00 FICA Taxes	\$9,758.34	\$11,824.00	\$2,065.66	82.5%
716.00 Medical Ins Opt-Out	\$3,614.45	\$4,169.00	\$554.55	86.7%
716.01 Medical Insurance	\$6,732.85	\$9,046.00	\$2,313.15	74.4%
717.00 Life Insurance	\$213.18	\$233.00	\$19.82	91.5%
718.00 Retirement	\$11,897.71	\$14,061.00	\$2,163.29	84.6%
719.00 Worker's Comp	\$299.10	\$350.00	\$50.90	85.5%
720.00 Unemployment Insurance	\$0.00	\$350.00	\$350.00	0.0%
722.00 Dental Insurance	\$409.92	\$500.00	\$90.08	0.0%
723.00 Long Term Disability	\$386.51	\$450.00	\$63.49	85.9%
728.00 Postage	\$512.75	\$500.00	-\$12.75	102.6%
735.00 Office Supplies	\$218.72	\$800.00	\$581.28	27.3%
735.01 Internet Access	\$500.00	\$600.00	\$100.00	83.3%
747.00 Periodicals - Office	\$314.82	\$500.00	\$185.18	63.0%
802.00 Fiscal Services	\$5,833.34	\$7,000.00	\$1,166.66	83.3%
808.00 Delivery	\$48,690.72	\$109,071.00	\$60,380.28	44.6%
809.00 Delivery Statewide	\$0.00	\$164,161.00	\$164,161.00	0.0%
812.00 OverDrive	\$37,000.00	\$37,000.00	\$0.00	100.0%
812.02 Consumer Reports Online	\$61,832.00	\$61,832.00	\$0.00	100.0%
812.03 Mango Languages	\$60,971.60	\$60,972.00	\$0.40	100.0%
812.05 OverDrive Magazines	\$25,000.00	\$25,000.00	\$0.00	100.0%
812.07 Craft & Hobby	\$12,555.00	\$12,555.00	\$0.00	100.0%
812.08 TALK	\$4,274.50	\$4,275.00	\$0.50	100.0%
812.09 Mango ASL	\$15,484.35	\$15,484.00	-\$0.35	100.0%
824.00 Audit	\$6,100.00	\$6,500.00	\$400.00	93.8%
826.00 Legal Services	\$0.00	\$2,500.00	\$2,500.00	0.0%
827.00 Consultants	\$10,290.00	\$50,000.00	\$39,710.00	20.6%
827.01 Consultant-Comm Engagement	\$11,495.00	\$15,000.00	\$3,505.00	76.6%
827.02 MAP	\$821.46	\$850.00	\$28.54	96.6%
828.00 Memberships	\$1,818.00	\$2,000.00	\$182.00	90.9%
828.01 Membership Dues	\$8,468.00	\$28,000.00	\$19,532.00	30.2%
830.00 Library Grants	\$44,000.00	\$100,000.00	\$56,000.00	44.0%
852.01 Phone, Fax & Conf Services	\$825.15	\$1,100.00	\$274.85	75.0%
861.01 Travel	\$4,712.26	\$7,000.00	\$2,287.74	67.3%
881.00 Public Information	\$0.00	\$500.00	\$500.00	0.0%
901.02 Printing-Misc	\$0.00	\$500.00	\$500.00	0.0%



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911.00 General Insurance	\$1,443.43	\$1,300.00	-\$143.43	111.0%
933.00 Office Equip - Rpr/Maint	\$337.95	\$1,000.00	\$662.05	33.8%
958.01 Cont Ed - Members	\$6,510.78	\$50,000.00	\$43,489.22	13.0%
958.02 Cont Ed - Staff	\$229.00	\$2,500.00	\$2,271.00	9.2%
963.00 Bank Fees	\$1,612.17	\$1,800.00	\$187.83	89.6%
979.00 Office equipment	\$9,042.98	\$2,000.00	-\$7,042.98	452.1%
980.00 Fixtures & Furnishings	\$0.00	\$1,000.00	\$1,000.00	0.0%
982.07 Software	\$6,683.19	\$8,313.00	\$1,629.81	80.4%
999.00 Contingency	\$0.00	-\$1,391.00	-\$1,391.00	0.0%
Total Expenses	<u>\$546,611.67</u>	\$964,564.00		56.7%
Net Operating Income	<u>\$326,454.73</u>			
Other Income				
9000 Member Pass Through				
687.02 Member Purchases	\$15,951.87			
687.06 Overdrive Income	\$49,057.00			
687.10 Ancestry Income	\$24,850.00			
687.12 Labor Law Poster Income	\$6,735.00			
Total 9000 Member Pass Through	<u>\$96,593.87</u>			
Total Other Income	<u>\$96,593.87</u>			
Other Expenses				
9100 Member Pass Through Exp				
986.04 Member Purchases	\$14,985.11			
986.05 Overdrive Expense	\$31,058.69			
986.10 Ancestry Expense	\$33,811.90			
986.12 Labor Law Poster Expense	\$6,276.55			
Total 9100 Member Pass Through Exp	<u>\$86,132.25</u>			
Total Other Expenses	<u>\$86,132.25</u>			
Net Other Income	<u>\$10,461.62</u>			
Net Income	<u>\$336,916.35</u>			



Woodlands Library Cooperative
Expenses
July 2026

Account	Item	Amount
828.01 Membership Dues	Athens Community Library	\$184.00
933.00 Office Equip Rpr & Maint	D.L. Gallivan	\$93.12
712.00 Board Members	Ellen Krenz	\$68.00
712.00 Board Members	Heidi Purdy	\$68.00
712.00 Board Members	Jackie Barber	\$68.00
712.00 Board Members	Jim Douglas	\$68.00
Split	Kate-Reimburseables	\$149.05
705.00 Salary-Director	Kate Andrade	\$6,642.92
707.00 Salary-Staff	Laura Claucherty	\$4,487.46
Split	Laura-Reimburseables	\$646.80
712.00 Board Members	Marsha Lambert	\$68.00
718.00 Retirement	MERS Defined Contribution	\$1,081.61
Split	Monroe County Library System	\$52,987.64
830.00 Library Grants	North Adams Comm Memorial Library	\$2,000.00
Split	PNC Bank	\$8,331.95
827.01 Comm Engagement	Publishers Consulting LLC	\$1,100.00
830.00 Library Grant	Reading Community Library	\$2,000.00
723.00 Long Term Disability	Standard Insurance Co.	\$38.56
712.00 Board Members	Sue Garrity	\$68.00
715.00 FICA Taxes	Woodlands US Tax	\$892.25
Total		\$81,043.36
986.04 Member Purchasing	Faronics	\$129.60
986.05 OverDrive	OverDrive	\$10,567.58
Total		\$91,740.54



Woodlands Library Cooperative
Trial Balance
July 2026

	Debit	Credit
101.00 Homestead	\$1,000.00	
103.00 Ameriprise Management	\$381,550.64	
107.00 PayPal	\$146.32	
110.00 PNC - Monroe	\$386,814.72	
115.00 Petty Cash	\$100.00	
120.00 Account Receivable		\$36,387.30
149.9 Undeposited Funds	\$0.00	
200.00 Accounts Payable	\$50,249.97	
210.10 Payroll Liabilities:Federal Withholding		\$630.41
210.20 Payroll Liabilities:State Withholding		\$910.48
210.40 Payroll Liabilities:FICA/Medicare Withholding		\$470.65
210.50 Payroll Liabilities:Deferred Compensation		\$100.00
210.60 Payroll Liabilities:Health Savings Account		\$54.08
390.00 Retained Earnings		\$641,205.27
566.00 Direct State Aid		\$451,067.71
587.00 State Aid		\$219,229.03
607.00 Associate Membership		\$300.00
664.00 Unrealized Gain/Loss		\$3,187.11
665.00 Interest Earned		\$0.00
687.01 Miscellaneous		\$299.66
687.04 Continuing Education		\$2,170.00
705.00 Salary - Director	\$72,779.07	
707.00 Salary - Staff	\$51,605.81	
712.00 Board Members	\$1,337.56	
715.00 FICA Taxes	\$9,758.34	
716.00 Medical Insurance Opt-Out	\$3,614.45	
716.01 Medical Insurance	\$6,732.85	
717.00 Life Insurance	\$213.18	
718.00 Retirement	\$11,897.71	
719.00 Worker's Compensation	\$299.10	
720.00 Unemployment Insurance	\$0.00	
722.00 Dental Insurance	\$409.92	
723.00 Long-Term Disability	\$386.51	
728.00 Postage	\$512.75	
735.00 Office Supplies	\$218.72	
735.01 Office Internet	\$500.00	
747.00 Periodicals - Office	\$314.82	
802.00 Fiscal Services	\$5,833.34	
808.00 Delivery - Service Contracts	\$48,690.72	
809.00 Delivery Statewide	\$0.00	
812.00 OverDrive	\$37,000.00	
812.02 Consumer Reports Online	\$61,832.00	
812.03 Mango Languages	\$60,971.60	
812.05 OverDrive Magazines	\$25,000.00	
812.07 Craft & Hobby	\$12,555.00	
812.08 TALK	\$4,274.50	
812.09 Mango ASL	\$15,484.35	
824.00 Audit	\$6,100.00	
827.00 IT Consultants/Grants	\$10,290.00	
827.01 Consultant-Comm Engagement	\$11,495.00	



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827.02 MAP	\$821.46	
827.02 MLA Podcast Marketing	\$0.00	
828.00 Memberships - Cooperative	\$1,818.00	
828.01 Memberships - Members	\$8,468.00	
830.00 Library Grants	\$44,000.00	
852.01 Phone, Fax & Conference Services	\$825.15	
861.01 Travel	\$4,712.26	
901.02 Printing-Misc	\$0.00	
911.00 General Insurance	\$1,443.43	
933.00 Office Equipment - Repair/Maintenance	\$337.95	
958.01 Continuing Education - Members	\$6,510.78	
958.02 Continuing Education - Staff	\$229.00	
963.00 Bank Fees	\$1,612.17	
979.00 Office Equipment	\$9,042.98	
980.00 Fixtures & Furnishings	\$0.00	
982.07 Software	\$6,683.19	
999.00 Contingency	\$0.00	
687.02 Member Pass Through:Member Purchases		\$15,951.87
687.06 Member Pass Through:Overdrive Income		\$49,057.00
687.10 Member Pass Through: Ancestry Income		\$24,850.00
687.12 Member Pass Through: Labor Law Poster Income		\$6,735.00
986.04 Member Pass Through: Exp: Member Purchases	\$14,985.11	
986.05 Member Pass Through Exp: Overdrive Expense	\$31,058.69	
986.10 Member Pass Through: Exp: Ancestry Expense	\$33,811.90	
986.12 Member Pass Through: Exp: Labor Law Poster Expense	\$6,276.55	
TOTAL	\$1,452,605.57	\$1,452,605.57