



Woodlands Library Cooperative
Budget vs. Actual
 June 2026

	Total	Budget	Balance	% of Budget
Income				
566.00 Direct State Aid	\$222,470.71	\$408,429.00	-\$185,958.29	54.5%
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	\$0.00	\$0.00	\$0.00	0.0%
Transfer from Fund Blance	\$200,000.00	\$200,000.00	\$0.00	100.0%
Total Income	\$642,299.40	\$1,017,158.00	-\$374,858.60	63.1%
Gross Profit	\$642,299.40			
Expenses				
705.00 Salary - Director	\$66,450.45	\$82,272.00	\$15,821.55	80.8%
707.00 Salary - Staff	\$47,118.35	\$58,337.00	\$11,218.65	80.8%
712.00 Board Members	\$929.56	\$2,750.00	\$1,820.44	33.8%
715.00 FICA Taxes	\$8,866.09	\$11,824.00	\$2,957.91	75.0%
716.00 Medical Ins Opt-Out	\$3,300.15	\$4,169.00	\$868.85	79.2%
716.01 Medical Insurance	\$6,111.05	\$9,046.00	\$2,934.95	67.6%
717.00 Life Insurance	\$193.80	\$233.00	\$39.20	83.2%
718.00 Retirement	\$10,816.10	\$14,061.00	\$3,244.90	76.9%
719.00 Worker's Comp	\$271.91	\$350.00	\$78.09	77.7%
720.00 Unemployment Insurance	\$0.00	\$350.00	\$350.00	0.0%
722.00 Dental Insurance	\$368.52	\$500.00	\$131.48	0.0%
723.00 Long Term Disability	\$347.95	\$450.00	\$102.05	77.3%
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	\$450.00	\$600.00	\$150.00	75.0%
747.00 Periodicals - Office	\$314.82	\$500.00	\$185.18	63.0%
802.00 Fiscal Services	\$5,250.01	\$7,000.00	\$1,749.99	75.0%
808.00 Delivery	\$0.00	\$109,071.00	\$109,071.00	0.0%
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%
812.04 Tudor.com	\$0.00	\$52,594.00	\$52,594.00	0.0%
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	\$10,395.00	\$15,000.00	\$4,605.00	69.3%
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	\$4,639.00	\$28,000.00	\$23,361.00	16.6%
830.00 Library Grants	\$40,000.00	\$100,000.00	\$60,000.00	40.0%
852.01 Phone, Fax & Conf Services	\$742.56	\$1,100.00	\$357.44	67.5%
861.01 Travel	\$4,159.96	\$7,000.00	\$2,840.04	59.4%
881.00 Public Information	\$0.00	\$500.00	\$500.00	0.0%



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901.02 Printing-Misc	\$0.00	\$500.00	\$500.00	0.0%
911.00 General Insurance	\$1,443.43	\$1,300.00	-\$143.43	111.0%
933.00 Office Equip - Rpr/Maint	\$244.83	\$1,000.00	\$755.17	24.5%
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	\$1,456.43	\$1,800.00	\$343.57	80.9%
979.00 Office equipment	\$1,522.99	\$2,000.00	\$477.01	76.1%
980.00 Fixtures & Furnishings	\$0.00	\$1,000.00	\$1,000.00	0.0%
982.07 Software	\$6,557.19	\$8,313.00	\$1,755.81	78.9%
999.00 Contingency	\$0.00	-\$1,391.00	-\$1,391.00	0.0%
Total Expenses	<u>\$465,568.31</u>	\$1,017,158.00		45.8%
Net Operating Income	<u>\$176,731.09</u>			
Other Income				
9000 Member Pass Through				
687.02 Member Purchases	\$15,432.27			
687.06 Overdrive Income	\$49,057.00			
687.10 Ancestry Income	\$24,850.00			
687.12 Labor Law Poster Income	\$6,705.00			
Total 9000 Member Pass Through	<u>\$96,044.27</u>			
Total Other Income	<u>\$96,044.27</u>			
Other Expenses				
9100 Member Pass Through Exp				
986.04 Member Purchases	\$14,855.51			
986.05 Overdrive Expense	\$20,491.11			
986.10 Ancestry Expense	\$33,811.90			
986.12 Labor Law Poster Expense	\$6,276.55			
Total 9100 Member Pass Through Exp	<u>\$75,435.07</u>			
Total Other Expenses	<u>\$75,435.07</u>			
Net Other Income	<u>\$20,609.20</u>			
Net Income	<u>\$197,340.29</u>			



Woodlands Library Cooperative
Expenses
June 2026

Account	Item	Amount
828.01 Membership Dues	Bath Township Public Library	\$620.00
828.01 Membership Dues	Clinton township Public Library	\$125.00
Split	Eaton Rapids Area District Library	\$2,745.00
830.00 Library Grants	Jonesville District Library	\$2,000.00
Split	Kate-Reimburseables	\$211.64
705.00 Salary-Director	Kate Pohjola Andrade	\$9,964.38
707.00 Salary-Staff	Laura Claucherty	\$6,731.19
Split	Laura-Reimburseables	\$1,268.60
830.00 Library Grants	Lenawee District Library	\$2,000.00
828.00 Memberships	MCLS	\$125.00
718.00 Retirement	MERS Defined Contribution	\$1,081.61
Split	Milan Public Library	\$3,365.00
Split	Monroe County Library System	\$651.92
Split	North Adams Comm Memorial Library	\$1,408.84
Split	PNC Bank	\$4,539.12
827.01 Comm Engagement	Publishers Consulting LLC	\$1,045.00
Split	Schultz-Holmes Memorial Library	\$4,745.00
723.00 Long Term Disability	Standard Insurance Co.	\$38.56
Split	Vermontville Township Library	\$374.00
715.00 FICA Taxes	Woodlands US Tax	\$892.25
Total		\$43,932.11
986.04 Member Purchasing		\$0.00
986.05 OverDrive	OverDrive	\$5,388.33
Total		\$49,320.44



Woodlands Library Cooperative
Trial Balance
June 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	\$236,419.32	
115.00 Petty Cash	\$100.00	
120.00 Account Receivable		\$26,165.86
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		\$312.58
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		\$222,470.71
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		\$0.00
705.00 Salary - Director	\$66,450.45	
707.00 Salary - Staff	\$47,118.35	
712.00 Board Members	\$929.56	
715.00 FICA Taxes	\$8,866.09	
716.00 Medical Insurance Opt-Out	\$3,300.15	
716.01 Medical Insurance	\$6,111.05	
717.00 Life Insurance	\$193.80	
718.00 Retirement	\$10,816.10	
719.00 Worker's Compensation	\$271.91	
720.00 Unemployment Insurance	\$0.00	
722.00 Dental Insurance	\$368.52	
723.00 Long-Term Disability	\$347.95	
728.00 Postage	\$512.75	
735.00 Office Supplies	\$218.72	
735.01 Office Internet	\$450.00	
747.00 Periodicals - Office	\$314.82	
802.00 Fiscal Services	\$5,250.01	
808.00 Delivery - Service Contracts	\$0.00	
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	\$10,395.00	



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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	\$4,639.00	
830.00 Library Grants	\$40,000.00	
852.01 Phone, Fax & Conference Services	\$742.56	
861.01 Travel	\$4,159.96	
901.02 Printing-Misc	\$0.00	
911.00 General Insurance	\$1,443.43	
933.00 Office Equipment - Repair/Maintenance	\$244.83	
958.01 Continuing Education - Members	\$6,510.78	
958.02 Continuing Education - Staff	\$229.00	
963.00 Bank Fees	\$1,456.43	
979.00 Office Equipment	\$1,522.99	
980.00 Fixtures & Furnishings	\$0.00	
982.07 Software	\$6,557.19	
999.00 Contingency	\$0.00	
687.02 Member Pass Through:Member Purchases		\$15,432.27
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		\$6,705.00
986.04 Member Pass Through: Exp: Member Purchases	\$14,855.51	
986.05 Member Pass Through Exp: Overdrive Expense	\$20,491.11	
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	\$1,210,469.63	\$1,210,469.63