



Woodlands Library Cooperative
Budget vs. Actual
September 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	\$444,495.72	\$408,429.00	\$36,066.72	108.8%
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	\$600.58	\$0.00	\$600.58	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	\$1,098,634.01	\$1,017,158.00	\$81,476.01	108.0%
Gross Profit	\$1,098,634.01			
Expenses				
705.00 Salary - Director	\$82,272.00	\$82,272.00	\$0.00	100.0%
707.00 Salary - Staff	\$58,337.00	\$58,337.00	\$0.00	100.0%
712.00 Board Members	\$1,813.56	\$2,750.00	\$936.44	65.9%
715.00 FICA Taxes	\$11,549.20	\$11,824.00	\$274.80	97.7%
716.00 Medical Ins Opt-Out	\$4,169.00	\$4,169.00	\$0.00	100.0%
716.01 Medical Insurance	\$7,354.65	\$7,546.00	\$191.35	97.5%
717.00 Life Insurance	\$232.56	\$233.00	\$0.44	99.8%
718.00 Retirement	\$14,060.90	\$14,061.00	\$0.10	100.0%
719.00 Worker's Comp	\$353.48	\$355.00	\$1.52	99.6%
720.00 Unemployment Insurance	\$0.00	\$0.00	\$0.00	0.0%
722.00 Dental Insurance	\$492.72	\$500.00	\$7.28	0.0%
723.00 Long Term Disability	\$463.63	\$465.00	\$1.37	99.7%
728.00 Postage	\$512.75	\$515.00	\$2.25	99.6%
735.00 Office Supplies	\$254.67	\$800.00	\$545.33	31.8%
735.01 Internet Access	\$600.00	\$600.00	\$0.00	100.0%
747.00 Periodicals - Office	\$314.82	\$500.00	\$185.18	63.0%
802.00 Fiscal Services	\$7,000.00	\$7,000.00	\$0.00	100.0%
808.00 Delivery	\$115,640.46	\$116,071.00	\$430.54	99.6%
809.00 Delivery Statewide	\$179,048.47	\$179,161.00	\$112.53	99.9%
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	\$15,489.00	\$4.65	100.0%
824.00 Audit	\$6,100.00	\$6,500.00	\$400.00	93.8%
826.00 Legal Services	\$0.00	\$0.00	\$0.00	0.0%
827.00 Consultants	\$44,494.47	\$48,385.00	\$3,890.53	92.0%
827.01 Consultant-Comm Engagement	\$14,740.00	\$15,000.00	\$260.00	98.3%
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	\$31,361.00	\$23,000.00	-\$8,361.00	136.4%
830.00 Library Grants	\$96,000.00	\$100,000.00	\$4,000.00	96.0%
852.01 Phone, Fax & Conf Services	\$925.15	\$1,100.00	\$174.85	84.1%
861.01 Travel	\$5,414.01	\$7,000.00	\$1,585.99	77.3%
881.00 Public Information	\$0.00	\$0.00	\$0.00	0.0%



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901.02 Printing-Misc	\$0.00	\$0.00	\$0.00	0.0%
911.00 General Insurance	\$1,443.43	\$1,450.00	\$6.57	99.5%
933.00 Office Equip - Rpr/Maint	\$337.95	\$1,000.00	\$662.05	33.8%
958.01 Cont Ed - Members	\$25,068.29	\$31,500.00	\$6,431.71	79.6%
958.02 Cont Ed - Staff	\$324.00	\$2,500.00	\$2,176.00	13.0%
963.00 Bank Fees	\$1,913.33	\$1,975.00	\$61.67	96.9%
979.00 Office equipment	\$9,042.98	\$9,100.00	\$57.02	99.4%
980.00 Fixtures & Furnishings	\$0.00	\$1,000.00	\$1,000.00	0.0%
982.07 Software	\$9,173.27	\$9,313.00	\$139.73	98.5%
999.00 Contingency	\$0.00	-\$1,391.00	-\$1,391.00	0.0%
Total Expenses	<u>\$950,564.66</u>	\$964,564.00		98.5%
Net Operating Income	<u>\$148,069.35</u>			
Other Income				
9000 Member Pass Through				
687.02 Member Purchases	\$16,017.73			
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>\$96,659.73</u>			
Total Other Income	\$96,659.73			
Other Expenses				
9100 Member Pass Through Exp				
986.04 Member Purchases	\$15,375.11			
986.05 Overdrive Expense	\$43,973.08			
986.10 Ancestry Expense	\$33,811.90			
986.12 Labor Law Poster Expense	\$6,309.10			
Total 9100 Member Pass Through Exp	<u>\$99,469.19</u>			
Total Other Expenses	\$99,469.19			
Net Other Income	<u>-\$2,809.46</u>			
Net Income	\$145,259.89			



Woodlands Library Cooperative Expenses September 2026

Account	Item	Amount
Split	Adrian District Library	\$5,133.00
Split	Albion District Library	\$5,133.00
Split	Bath Twp Public Library	\$2,125.00
830.00 Library Grants	Bellevue Twp Library	\$2,000.00
712.00 Board Members	Bob Chidester	\$68.00
Split	Branch District Library	\$21,103.85
712.00 Board Members	Brandi Johns	\$68.00
Split	Burr Oak Twp Library	\$4,123.00
Split	Camden Twp Library	\$558.49
Split	Charlotte Community Library	\$1,025.00
830.00 Library Grants	Constantine Twp Library	\$2,000.00
Split	Delta Twp District Library	\$5,763.00
Split	Delton District Library	\$4,000.00
Split	DeWitt District Library	\$4,916.00
Split	Dorothy Hull Library	\$2,611.00
827.00 Consultants	Dowling Public Library	\$1,988.64
Split	East Lansing Public Library	\$5,888.00
712.00 Board Members	Ellen Krenz	\$68.00
712.00 Board Members	Heidi Purdy	\$68.00
Split	Hillsdale Community Library	\$976.00
Split	Jackson District Library	\$45,098.04
712.00 Board Members	Jim Douglas	\$68.00
Split	Kate-Reimburseables	\$731.25
705.00 Salary-Director	Kate Andrade	\$3,404.56
707.00 Salary-Staff	Laura Claucherty	\$2,243.73
Split	Laura-Reimburseable	\$46.28
Split	Lyons Twp District Library	\$4,240.22
712.00 Board Members	Marsha Lambert	\$68.00
Split	Marshall District Library	\$5,285.00
735.00 Office Supplies	Meijer	\$3.99
718.00 Retirement	MERS Defined Contribution	\$1,081.58
809.00 Delivery Statewide	Midwest Collaborative for Library Services	\$3,670.46
712.00 Board Members	Mike Grodi	\$68.00
Split	Monroe County Library System	\$4,651.92
827.00 Consultants	North Adams Comm Memorial Library	\$1,097.16
Split	Nottawa Township Library	\$2,611.00
Split	PNC Bank	\$2,763.56
Split	Portland District Library	\$4,408.79
827.01 Community Engagement	Publishers Consulting LLC	\$1,320.00
Split	Putnam District Library	\$4,424.00
Split	Reading Community Library	\$2,234.00
Split	Schoolcraft Community Library	\$2,504.88
Split	Stair District Library	\$1,493.00
723.00 Long Term Disability	Standard Insurance Co.	\$77.12
827.00 Consultants	Vermontville Twp Library	\$200.00
830.00 Library Grants	Waldron District Library	\$2,000.00
827.00 Consultants	White Pigeon Twp Library	\$2,000.00
715.00 FICA Taxes	Woodlands US Tax	\$898.61



Woodlands Library Cooperative
Expenses
September 2026

Total

\$168,309.13

986.12 Labor Law Poster
986.05 OverDrive

Post Office
OverDrive

\$32.55
\$7,235.32

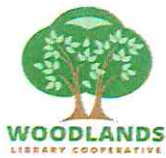
Total

\$175,577.00



Woodlands Library Cooperative
Trial Balance
September 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	\$196,594.66	
115.00 Petty Cash	\$100.00	
120.00 Account Receivable		\$39,842.80
149.9 Undeposited Funds	\$0.00	
200.00 Accounts Payable	\$50,103.45	
210.10 Payroll Liabilities:Federal Withholding		\$0.00
210.20 Payroll Liabilities:State Withholding		\$0.00
210.40 Payroll Liabilities:FICA/Medicare Withholding		\$0.00
210.50 Payroll Liabilities:Deferred Compensation		\$0.00
210.60 Payroll Liabilities:Health Savings Account		\$0.00
390.00 Retained Earnings		\$641,205.27
566.00 Direct State Aid		\$451,067.71
587.00 State Aid		\$444,495.72
607.00 Associate Membership		\$300.00
664.00 Unrealized Gain/Loss		\$3,187.11
665.00 Interest Earned		\$0.00
687.01 Miscellaneous		\$600.58
687.04 Continuing Education		\$2,170.00
705.00 Salary - Director	\$82,272.00	
707.00 Salary - Staff	\$58,337.00	
712.00 Board Members	\$1,813.56	
715.00 FICA Taxes	\$11,549.20	
716.00 Medical Insurance Opt-Out	\$4,169.00	
716.01 Medical Insurance	\$7,354.65	
717.00 Life Insurance	\$232.56	
718.00 Retirement	\$14,060.90	
719.00 Worker's Compensation	\$353.48	
720.00 Unemployment Insurance	\$0.00	
722.00 Dental Insurance	\$492.72	
723.00 Long-Term Disability	\$463.63	
728.00 Postage	\$512.75	
735.00 Office Supplies	\$254.67	
735.01 Office Internet	\$600.00	
747.00 Periodicals - Office	\$314.82	
802.00 Fiscal Services	\$7,000.00	
808.00 Delivery - Service Contracts	\$115,640.46	
809.00 Delivery Statewide	\$179,048.47	
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	\$44,494.47	
827.01 Consultant-Comm Engagement	\$14,740.00	



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Trial Balance
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827.02 MAP	\$821.46	
828.00 Memberships - Cooperative	\$1,818.00	
828.01 Memberships - Members	\$31,361.00	
830.00 Library Grants	\$96,000.00	
852.01 Phone, Fax & Conference Services	\$925.15	
861.01 Travel	\$5,414.01	
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	\$25,068.29	
958.02 Continuing Education - Staff	\$324.00	
963.00 Bank Fees	\$1,913.33	
979.00 Office Equipment	\$9,042.98	
980.00 Fixtures & Furnishings	\$0.00	
982.07 Software	\$9,173.27	
999.00 Contingency	\$0.00	
687.02 Member Pass Through:Member Purchases		\$16,017.73
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	\$15,375.11	
986.05 Member Pass Through Exp: Overdrive Expense	\$43,973.08	
986.10 Member Pass Through: Exp: Ancestry Expense	\$33,811.90	
986.12 Member Pass Through: Exp: Labor Law Poster Expense	\$6,309.10	
TOTAL	\$1,679,528.92	\$1,679,528.92