

**White Pine Library Cooperative**  
**Profit & Loss YTD Comparison**  
**August 2025**

|   | Aug 25    | Oct '24 - Aug 25 |
|---|-----------|------------------|
| <b>Ordinary Income/Expense</b>            |           |                  |
| <b>Income</b>                             |           |                  |
| 101-540 · State Aid                       | 0.00      | 278,412.29       |
| 101-602 · Program Income                  |           |                  |
| 101-603 · BIB Access Income               | 0.00      | 2,232.01         |
| 101-604 · LCM                             | 106.74    | 4,406.74         |
| 101-605 · Overdrive Products              | 0.00      | 64,392.87        |
| 101-613 · Annual Meeting                  | 0.00      | 1,650.00         |
| 101-615 · Interloan Services              | 489.50    | 3,888.50         |
| 101-616 · Administration Fee              | 20.00     | 4,749.96         |
| 101-617 · Movie Licensing Pass Thru       | 0.00      | 5,689.00         |
| 101-618 · Insurance Pass Thru             | 248.32    | 1,870.00         |
| 101-622 · Sponsorships                    | 300.00    | 2,100.00         |
| <b>Total 101-602 · Program Income</b>     | 1,164.56  | 90,979.08        |
| 101-628 · Membership Fees                 | 0.00      | 196,935.47       |
| 101-665 · Interest Income                 | 2,928.61  | 30,362.45        |
| 101-692 · Misc. Income                    | 0.00      | 950.00           |
| <b>Total Income</b>                       | 4,093.17  | 597,639.29       |
| <b>Expense</b>                            |           |                  |
| 101-701 · Payroll Expenses                |           |                  |
| 101-702 · Salary                          | 11,715.20 | 140,357.00       |
| 101-704 · Taxes-Payroll                   | 169.87    | 2,035.17         |
| 101-701 · Payroll Expenses - Other        | 0.00      | 0.00             |
| <b>Total 101-701 · Payroll Expenses</b>   | 11,885.07 | 142,392.17       |
| 101-710 · Benefits                        |           |                  |
| 101-711 · Retirement - IRA/SEP            | 1,757.28  | 21,053.55        |
| 101-712 · Health Insurance                | 0.00      | 5,400.00         |
| 101-713 · HealthiestYou Wellness Benefit  | 31.00     | 341.00           |
| <b>Total 101-710 · Benefits</b>           | 1,788.28  | 26,794.55        |
| 101-727 · Supplies                        | 333.39    | 5,697.27         |
| 101-728 · Operations                      |           |                  |
| 101-729 · Books, Subscriptions, Reference | 0.00      | 298.90           |
| 101-730 · Postage, Mailing Service        | 0.00      | 502.03           |
| 101-732 · Bank Fees                       | 53.30     | 494.40           |
| <b>Total 101-728 · Operations</b>         | 53.30     | 1,295.33         |
| 101-801 · Contract Services               |           |                  |
| 101-802 · Accounting Fees                 | 0.00      | 7,000.00         |
| 101-803 · Legal Fees                      | 0.00      | 837.50           |
| <b>Total 101-801 · Contract Services</b>  | 0.00      | 7,837.50         |
| 101-805 · Group Pass Thru                 |           |                  |
| 101-806 · Overdrive CPC                   | 125.04    | 908.36           |
| 101-807 · Overdrive Products              | 4,519.20  | 49,488.01        |
| 101-808 · Overdrive Online Pass           | 0.00      | 6,000.00         |
| <b>Total 101-805 · Group Pass Thru</b>    | 4,644.24  | 56,396.37        |
| 101-810 · Movie Licensing Pass Thru       | 0.00      | 8,089.00         |
| 101-811 · OCLC                            |           |                  |
| 101-812 · OCLC-Interloan Charges          | 0.00      | 7,318.14         |
| 101-813 · OCLC-Bib Access Charges         | 0.00      | 10,959.46        |
| <b>Total 101-811 · OCLC</b>               | 0.00      | 18,277.60        |

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 Cash Basis

## White Pine Library Cooperative Profit & Loss YTD Comparison August 2025

|  | Aug 25     | Oct '24 - Aug 25 |
|--|------------|------------------|
| 101-814 · Special Project                      |            |                  |
| 101-816 · BookPage-MAP-Gardener                | 0.00       | 4,937.55         |
| 101-817 · eMagazines & Atlases                 | 0.00       | 17,500.00        |
| 101-814 · Special Project - Other              | 0.00       | 5,428.50         |
| <b>Total 101-814 · Special Project</b>         | 0.00       | 27,866.05        |
| 101-818 · VLC-Bib Access Costs                 | 0.00       | 2,232.00         |
| 101-819 · Member Grants & Reimbursement        | 8,640.00   | 37,546.18        |
| 101-821 · Delivery                             | 0.00       | 131,457.60       |
| 101-822 · LCM Pass Thru                        | 19.99      | 6,319.99         |
| 101-823 · LCM Lunches/Travel/Dues              | 253.01     | 253.01           |
| 101-825 · Insurance                            | 0.00       | 628.00           |
| 101-826 · Insurance Pass Thru                  | 186.24     | 1,874.54         |
| 101-827 · Prof. Services-Admin                 | 0.00       | 1,815.90         |
| 101-851 · Telephone & Internet                 | 125.00     | 2,382.40         |
| 101-861 · Travel and Meetings                  |            |                  |
| 101-862 · Conference Registration/CE           | 1,032.50   | 11,323.34        |
| 101-863 · Travel, Meals, and Meetings          | 0.00       | 4,739.18         |
| <b>Total 101-861 · Travel and Meetings</b>     | 1,032.50   | 16,062.52        |
| 101-940 · Rental                               | 500.00     | 6,000.00         |
| 101-955 · Reconciliation Discrepancies         | -5,159.64  | -5,159.64        |
| 101-956 · Other Types of Expenses              |            |                  |
| 101-957 · Insurance - Liability, D and O       | 0.00       | 1,343.00         |
| <b>Total 101-956 · Other Types of Expenses</b> | 0.00       | 1,343.00         |
| 101-960 · Misc-Admin                           | 0.00       | 133.46           |
| 101-970 · Equipment                            | 0.00       | 2,359.11         |
| <b>Total Expense</b>                           | 24,301.38  | 499,893.91       |
| <b>Net Ordinary Income</b>                     | -20,208.21 | 97,745.38        |
| <b>Net Income</b>                              | -20,208.21 | 97,745.38        |