

**White Pine Library Cooperative**  
**Profit & Loss YTD Comparison**  
**May 2026**

	May 26	Oct '25 - May 26
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
101-540 · State Aid	0.00	138,366.74
101-602 · Program Income		
101-604 · LCM	0.00	4,300.00
101-605 · Overdrive Products	0.00	64,107.30
101-613 · Annual Meeting	0.00	1,840.00
101-615 · Interloan Services	0.00	2,590.50
101-616 · Administration Fee	15.00	4,720.00
101-617 · Movie Licensing Pass Thru	0.00	6,305.00
101-618 · Insurance Pass Thru	186.24	1,489.92
101-622 · Sponsorships	0.00	800.00
<b>Total 101-602 · Program Income</b>	<b>201.24</b>	<b>86,152.72</b>
101-628 · Membership Fees	0.00	196,935.44
101-665 · Interest Income	2,472.68	19,949.76
<b>Total Income</b>	<b>2,673.92</b>	<b>441,404.66</b>
<b>Expense</b>		
101-701 · Payroll Expenses		
101-702 · Salary	12,185.60	103,532.31
101-704 · Taxes-Payroll	176.69	1,501.22
101-701 · Payroll Expenses - Other	0.00	0.00
<b>Total 101-701 · Payroll Expenses</b>	<b>12,362.29</b>	<b>105,033.53</b>
101-710 · Benefits		
101-711 · Retirement - IRA/SEP	1,827.86	15,530.00
101-712 · Health Insurance	0.00	9,600.00
101-713 · HealthiestYou Wellness Benefit	0.00	31.00
<b>Total 101-710 · Benefits</b>	<b>1,827.86</b>	<b>25,161.00</b>
101-727 · Supplies	324.90	7,383.97
101-728 · Operations		
101-729 · Books, Subscriptions, Reference	0.00	304.89
101-730 · Postage, Mailing Service	0.00	1.63
101-732 · Bank Fees	20.00	160.00
<b>Total 101-728 · Operations</b>	<b>20.00</b>	<b>466.52</b>
101-801 · Contract Services		
101-802 · Accounting Fees	0.00	7,500.00
101-803 · Legal Fees	0.00	51.00
<b>Total 101-801 · Contract Services</b>	<b>0.00</b>	<b>7,551.00</b>
101-805 · Group Pass Thru		
101-806 · Overdrive CPC	89.16	668.59
101-807 · Overdrive Products	4,402.85	39,145.63
101-808 · Overdrive Online Pass	0.00	6,000.00
<b>Total 101-805 · Group Pass Thru</b>	<b>4,492.01</b>	<b>45,814.22</b>
101-810 · Movie Licensing Pass Thru	0.00	8,805.00
101-811 · OCLC		
101-812 · OCLC-Interloan Charges	0.00	3,750.00
<b>Total 101-811 · OCLC</b>	<b>0.00</b>	<b>3,750.00</b>
101-814 · Special Project		
101-816 · BookPage-MAP-Gardener	0.00	5,002.21
101-817 · eMagazines & Atlases	0.00	17,500.00
<b>Total 101-814 · Special Project</b>	<b>0.00</b>	<b>22,502.21</b>

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Accrual Basis

**White Pine Library Cooperative**  
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	<u>May 26</u>	<u>Oct '25 - May 26</u>
101-819 · Member Grants & Reimbursement	3,806.00	18,646.00
101-821 · Delivery	0.00	137,773.45
101-822 · LCM Pass Thru	0.00	4,101.80
101-825 · Insurance	0.00	550.00
101-826 · Insurance Pass Thru	186.24	1,489.92
101-827 · Prof. Services-Admin	0.00	1,175.00
101-851 · Telephone & Internet	777.00	2,628.56
101-861 · Travel and Meetings		
101-862 · Conference Registration/CE	1,500.00	5,537.65
101-863 · Travel, Meals, and Meetings	0.00	2,806.38
<b>Total 101-861 · Travel and Meetings</b>	<b>1,500.00</b>	<b>8,344.03</b>
101-940 · Rental	0.00	4,000.00
101-956 · Other Types of Expenses		
101-957 · Insurance - Liability, D and O	0.00	1,440.00
<b>Total 101-956 · Other Types of Expenses</b>	<b>0.00</b>	<b>1,440.00</b>
101-960 · Misc-Admin	0.00	40.91
101-970 · Equipment	0.00	58.00
<b>Total Expense</b>	<b>25,296.30</b>	<b>406,715.12</b>
<b>Net Ordinary Income</b>	<b>-22,622.38</b>	<b>34,689.54</b>
<b>Net Income</b>	<b>-22,622.38</b>	<b>34,689.54</b>