

## White Pine Library Cooperative

## Trial Balance

As of February 29, 2020

03/02/20

Accrual Basis

	Feb 29, 20	
	Debit	Credit
12400 · Independent Checking DO NOT USE	0.00	
12500 · Checking	334,910.16	
13000 · Independent Bank CD	100,000.00	
13200 · Independent MM	0.00	
14000 · Payroll DO NOT USE	0.00	
15000 · Accounts Receivable	4,049.48	
12000 · Undeposited Funds	0.00	
17000 · Prepaid Expenses	0.00	
21000 · Accounts Payable	0.00	
22000 · Unearned Revenue	0.00	
24000 · Payroll Liabilities	0.00	
24000 · Payroll Liabilities:24100 · Federal W/H & Medicare	0.00	
24000 · Payroll Liabilities:24200 · State W/H	0.00	
24000 · Payroll Liabilities:24300 · Retirement	0.00	
24000 · Payroll Liabilities:24400 · City of Saginaw	0.00	
32000 · Unrestricted Net Assets		343,337.40
47200 · Program Income:47241 · BIB Access Income		2,222.99
47200 · Program Income:47243 · Overdrive Products		43,297.80
47200 · Program Income:47244 · Overdrive Yearly Fee		11,727.39
47200 · Program Income:47245 · Annual Meeting		836.00
47200 · Program Income:47246 · Delivery	0.00	
47200 · Program Income:47247 · Interloan Services		830.50
47200 · Program Income:47248 · Administration Fee		4,400.00
47200 · Program Income:47250 · Insurance Pass Thru		1,269.90
55000 · State Aid		104,422.47
55100 · Membership Fees		151,343.54
57000 · Interest Income		1,241.74
58000 · Misc. Income		990.20
62100 · Contract Services:62110 · Accounting Fees	6,450.00	
62100 · Contract Services:62150 · Outside Contract Services	75.00	
66000 · Payroll Expenses:66100 · Salary	70,305.00	
66000 · Payroll Expenses:66200 · Retirement - IRA		797.07
66000 · Payroll Expenses:66300 · Taxes-Payroll	1,089.66	
66900 · Reconciliation Discrepancies	20.00	
67000 · Benefits:67100 · Retirement - IRA/SEP	7,874.68	
67000 · Benefits:67200 · Health Insurance	1,347.50	
68300 · Travel and Meetings	12.00	
68300 · Travel and Meetings:68310 · Conference, Convention, Meeting	1,484.57	
68300 · Travel and Meetings:68320 · Travel	1,138.28	
72119 · Supplies	2,599.30	
74000 · Group Pass Thru:74030 · Overdrive CPC	1,113.95	
74000 · Group Pass Thru:74031 · Overdrive Products	11,733.97	
74000 · Group Pass Thru:74032 · Overdrive Online Pass	6,000.00	
80119 · Prof. Services-Admin	6.00	
80200 · OCLC:80201 · OCLC-Interloan Charges	2,115.08	
80200 · OCLC:80203 · OCLC-Bib Access Charges	6,789.98	
80305 · Special Project	3,733.33	
80403 · VLC-Bib Access Costs	111.50	
85019 · Telephone	406.30	
85106 · Delivery	91,692.36	
86031 · MCDA Lunches/Travel/Dues	300.00	
91030 · Insurance Pass Thru	1,269.90	
94019 · Rental	10,164.00	
95619 · Misc-Admin		75.00
<b>TOTAL</b>	<b>666,792.00</b>	<b>666,792.00</b>