

The Mission of LARL is to enrich lives and strengthen communities.

**LAKE AGASSIZ REGIONAL LIBRARY BOARD OF TRUSTEES
EXECUTIVE/FINANCE COMMITTEE MEETING**

**Thursday, April 16, 2026
5:30 p.m.**

Public Open Forum – Total time: 10 minutes, each person limited to three minutes, speakers must address library related topics not already on the agenda, board members will not interact with public speaker (concerns are referred to management for follow-up). The Open Forum Policy and Registration Form can be found <https://larl.org/policies/>

EXECUTIVE COMMITTEE MEMBERS: Ebinger (*Chair*), Moore, Kalil, Jacobson, Geray

FINANCE COMMITTEE MEMBERS: Briggs, Ebinger (*ex officio*), Jacobson (*Chair*), Moore, Nelson

Note: If you're unable to attend this meeting, please notify Liz by email at lynchl@larl.org.

AGENDA

5:30 1. CALL TO ORDER – Ebinger

5:31 2. APPROVAL OF AGENDA - Ebinger

5:35 3. PUBLIC INPUT - Ebinger

5:45 4. APPROVAL OF THE DECEMBER 18, 2025 EXECUTIVE COMMITTEE MINUTES AND THE FEBRUARY 19, 2026 FINANCE COMMITTEE MEETING MINUTES – (Enclosed)

Recommended Motion: Move to approve the December 18, 2025 Executive Committee Meeting Minutes as presented.

Recommended Motion: Move to approve the February 19, 2026 Finance Committee Meeting Minutes as presented.

5:50 5. FINANCIAL REPORT – Sprynczynatyk (Enclosed)

- a. 2027 Preliminary Budget - Draft 1 (Enclosed)
- b. 2027 Preliminary Budget - Line Item Breakdown (Enclosed)
- c. 2027 Budget Analysis (Enclosed)
- d. 2027 Revenue/Costs by Signatory (Enclosed)

(Agenda Continued...)

(Agenda, page 2)

6:15 6. INTERGOVERNMENTAL DATA SHARING AGREEMENT– Lynch
(Agreement available for review at meeting)

Recommended Motion: Move to authorize LARL executive director to sign Intergovernmental Data Sharing Agreement with the City of Moorhead.

6:20 7. PRESIDENT’S REPORT – Ebinger

6:30 8. OTHER

6:35 9. ADJOURNMENT

MISC ITEMS ENCLOSED:

- a. **Check Register – March 2026** (Enclosed)

UPCOMING MEETINGS/EVENTS

The Loop (Moorhead Public Library and RO) Ribbon Cutting Ceremony, April 18, 2026 from 10-2:00

Full Board Meeting, May 21, 2026 at 5:30
2027 Preliminary Budget Review-Draft 2

Memorial Day, May 25, 2026
All LARL Branches, LINK Sites, and the Regional Office Closed

Finance Committee Meeting, Thursday, June 18, 2026 at 5:00

Full Board Meeting Thursday, June 18, 2026 at 5:30, following the Finance Meeting to Adopt 2026 Preliminary Budget

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The Mission of LARL is to enrich lives and strengthen communities.

**LARL BOARD OF TRUSTEES
EXECUTIVE COMMITTEE MEETING
MINUTES
DRAFT**

An online meeting of the Lake Agassiz Regional Library Executive Board was held on Thursday, December 18, 2025. President Ebinger called the meeting to order at 5:30pm.

Executive Committee Members Present: Ebinger (*Chair*), Jacobson, Nelson, Titera, Willhite.

Executive Committee Members Absent: None

Others Present: Lynch, Sprynczynatyk

PUBLIC INPUT: None

APPROVAL OF AGENDA

(Jacobson/Willhite) Move to approve the Agenda of the December 18 Executive Committee as presented. MCU.

MINUTES OF THE OCTOBER 16, 2025 EXECUTIVE COMMITTEE.

(Jacobson/Nelson) Move to approve the October 16, 2025 Executive Committee Meeting Minutes as presented. MCU.

FINANCIAL REPORT

Sprynczynatyk discussed that through November, we are 91.66% of the way through the year and have spent 87.96% of the budget. Revenues are at approximated 100% due to quarterly billing, there won't be much other revenue for the year besides some interest and fee income.

MEAL AND REST BREAK POLICY

(Willhite/Nelson) Move to approve the Meal and Rest Break Policy as recommended by LARL Administration. MCU.

The meeting adjourned at 5:35 p.m.

The Mission of LARL is to enrich lives and strengthen communities.

**LARL BOARD OF TRUSTEES
FINANCE COMMITTEE MEETING
MINUTES
DRAFT**

A hybrid meeting of the Lake Agassiz Regional Library Finance Committee was held on Thursday, February 19, 2026 at the Moorhead Public Library and online via Zoom. Jacobson (Chair) called the meeting to order at 2:00 p.m.

Finance Committee Members Present: Ebinger (*Ex Officio*), Jacobson (*Chair*), Moore, Nelson, Biggs (via Zoom)

Finance Committee Members Absent: None

Others Present: Lynch, Sprynczynatyk.

PUBLIC INPUT: None.

APPROVAL OF AGENDA

(Ebinger/Moore) Move to approve the agenda of the February 19, 2026 Finance Committee meeting as presented. MCU.

MINUTES OF THE JANUARY 15, 2026 FINANCE COMMITTEE MEETING

(Nelson/Ebinger) Move to approve the January 15, 2026 Finance Committee Meeting Minutes as presented. MCU.

SALE OF LARL FURNISHINGS

Lynch discussed 2 proposals received from an online auction company as well as an estate sale company. The Committee discussed the proposals received and agreed that an online auction with McLaughlin Auctioneers would be the best fit for LARL when trying to get rid of old furnishing that won't be used after the move to the new library and regional office space.

(over)

Minutes of February 19, 2026 Finance Committee Meeting – Page 2.**FORMULA OPTIONS & IMPLEMENTATION DISCUSSION**

The committee discussed the current LARL funding formula and the current funding levels for each signatory compared to the direct costs and allocated costs to each Signatory.

Jacobson discussed that LARL either needs to take an approach of LARL as a whole using the current use-based formula or if things should be changed to consider a costs-based approach to each signatory. A change to a cost-based formula may result in operational changes in certain areas in the region.

Sprynczynatyk discussed the scenarios that he prepared for the meeting. First taking the current surplus or shortfall of each signatory and adjusting their annual funding increase up or down equally over a 3 to 10 year period, then looking at an annual % adjustment to each signatory, where the annual increase to each signatory would be adjusted up or down by a % annually until all signatories were covering their calculated cost.

Nelson suggested possibly looking at a higher annual increase for signatories that currently underfunding the calculated cost, while those over funding would pay a lower increase. (such as those underfunding pay a 12% increase, where those overfunding would pay closer to a 6% increase.)

The Committee decided they would like to have discussion with full board to discuss some options before making a recommendation to the full board on any changes. Sprynczynatyk will simplify the scenarios presented and make a presentation to the full board in March to let them know what the Finance Committee has discussed and give them opportunity for input.

ADJOURNMENT

The meeting adjourned at 2:52 pm.

Lake Agassiz Regional Library
Statement of Revenues & Expenditures
Actual and Budget
For the Three Months Ending March 31, 2026

25.0%

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Page: 1

	Current Month Actual	Year To Date Actual	Annual Budget	YTD Actual To Annual \$ Variance	YTD Actual To Annual Budget %
General Fund Revenue					
Signatory Funding					
Becker County	\$ 0	\$ 119,460	\$ 477,840	358,380	25.00
Detroit Lakes	0	67,918	271,670	203,752	25.00
Clay County	0	90,673	362,690	272,017	25.00
Moorhead	0	227,075	908,300	681,225	25.00
Clearwater County	0	31,978	127,910	95,932	25.00
Mahnomen County	0	13,330	53,320	39,990	25.00
Mahnomen	0	6,368	25,470	19,102	25.00
Norman County	0	31,363	125,450	94,087	25.00
Polk County	0	83,558	334,230	250,672	25.00
Crookston	0	64,095	256,380	192,285	25.00
Wilkin County	0	16,318	65,270	48,952	25.00
Breckenridge	0	25,925	103,700	77,775	25.00
Total Signatory Funding	0	778,061	3,112,230	2,334,169	25.00
Grants					
Basic Support - MN (RLBSS)	0	323,637	809,092	485,455	40.00
Reg Library Telecom Aid (RLTA)	17,483	69,730	147,687	77,957	47.21
Total Grants	17,483	393,367	956,779	563,412	41.11
Miscellaneous Revenue					
Service Charge Revenue	582	1,620	6,000	4,380	27.00
Printing Revenue	1,535	4,892	24,000	19,108	20.38
Fax Revenue	512	1,250	5,000	3,750	25.00
Microfilm Revenue	1	5	100	95	5.00
Photocopy Revenue	633	1,693	10,500	8,807	16.12
Book/Furniture Sale Revenue	556	1,091	0	(1,091)	0.00
Interest/Dividend Income	5,959	24,248	80,000	55,752	30.31
Investment Value Change	(52,730)	(25,222)	0	25,222	0.00
Lost/Damaged Property	703	1,275	6,500	5,225	19.62
Total Miscellaneous Revenue	(42,249)	10,852	132,100	121,248	8.21
Joint Automation Revenue					
Northwest Reg. Lib. Contrib.	0	15,500	62,000	46,500	25.00
Total Joint Automation Revenue	0	15,500	62,000	46,500	25.00
Fund Balance/Shortfall	0	0	149,818	149,818	0.00
Total General Fund Revenue	(24,766)	1,197,780	4,412,927	3,215,147	27.14
General Fund Expenditures					
Personnel Expenses					
Salaries	183,071	564,592	2,376,500	1,811,908	23.76
Payroll Taxes	13,894	42,912	183,650	140,738	23.37
MN Paid Leave	861	2,620	10,600	7,980	24.72
Retirement - PERA	13,698	42,296	177,650	135,354	23.81
Health Insurance	39,751	118,907	485,850	366,943	24.47
Life Insurance	(4)	316	1,300	984	24.31
Workers Compensation Insurance	338	1,014	3,850	2,836	26.34
Other Employee Benefits	121	393	1,700	1,307	23.12
Total Personnel	251,730	773,050	3,241,100	2,468,050	23.85
Automation/Cataloging					
Automation	14,160	45,081	183,950	138,869	24.51
Remote Printing	282	847	3,400	2,553	24.91
Catalog Item Records	1,213	3,639	14,550	10,911	25.01
Supplies - Computer	257	1,132	5,000	3,868	22.64
Supplies - Technical Services	2,986	3,580	6,500	2,920	55.08
Total Automation/Cataloging	18,898	54,279	213,400	159,121	25.44

Lake Agassiz Regional Library
Statement of Revenues & Expenditures
Actual and Budget
For the Three Months Ending March 31, 2026

	Current Month Actual	Year To Date Actual	Annual Budget	YTD Actual To Annual \$ Variance	YTD Actual To Annual Budget %
Library Programming					
Programming - Youth/SLE	0	272	15,000	14,728	1.81
Programming - Adult	9	(330)	5,000	5,330	(6.60)
Total Library Programming	9	(58)	20,000	20,058	(0.29)
Staff Development					
Staff Training & Development	1,099	2,437	15,000	12,563	16.25
Total Staff Development	1,099	2,437	15,000	12,563	16.25
Mileage/Board Meeting Expense					
Mileage - Staff	1,830	6,156	28,000	21,844	21.99
Regional Board Meetings	529	1,187	5,800	4,613	20.47
Total Mileage/Board Meeting Expenses	2,359	7,343	33,800	26,457	21.72
Other Expenses					
Accounting/Bank Fees	4,887	13,915	21,350	7,435	65.18
Attorney Fees	0	0	1,000	1,000	0.00
Bus, Office Software/Supplies	0	369	2,200	1,831	16.77
Delivery Services	6,918	14,538	60,000	45,462	24.23
Director's Discretionary	0	0	2,000	2,000	0.00
Insurance - General/Property	2,122	6,147	26,500	20,353	23.20
Leases	135	6,557	51,350	44,793	12.77
Maintenance Contracts	3,031	4,449	16,952	12,503	26.24
Memberships	215	215	1,250	1,035	17.20
Minnesota Director's Fund	0	0	2,700	2,700	0.00
Miscellaneous Expense	35	163	2,000	1,837	8.15
PIO: Printing/Advertising	1,178	4,165	24,350	20,185	17.10
Postage	304	467	5,400	4,933	8.65
Recruitment	0	601	4,000	3,399	15.03
Repairs - Equipment	0	22	2,500	2,478	0.88
Supplies - Copier/Fax/Microfilm	0	420	700	280	60.00
Supplies - Office	139	2,075	8,498	6,423	24.42
Supplies - Public Services	235	297	6,000	5,703	4.95
Telephone/Telecom	1,628	4,540	18,300	13,760	24.81
Total Other Operating Expenses	20,827	58,940	257,050	198,110	22.93
Regional Library Telecom Aid (RLTA)	17,483	69,729	147,687	77,958	47.21
Transportation					
Vehicle Expenses	0	0	1,500	1,500	0.00
Total Transportation	0	0	1,500	1,500	0.00
Materials					
Audio Visual	1,823	4,980	25,000	20,020	19.92
Digital	17,344	25,288	143,403	118,115	17.63
Online Resources	316	947	3,787	2,840	25.01
Periodicals	1,033	2,262	21,200	18,938	10.67
Print	27,971	77,850	250,000	172,150	31.14
Total Materials	48,487	111,327	443,390	332,063	25.11
Capital Expenditures					
Furniture & Equipment	475	475	10,000	9,525	4.75
Software & Hardware Upgrades	4,323	5,435	30,000	24,565	18.12
Total Capital Expenditures	4,798	5,910	40,000	34,090	14.78
Capital Fund Accountx					
Total Capital Fund Accounts	0	0	0	0	0.00
Total General Fund Expenditures	365,690	1,082,957	4,412,927	3,329,970	24.54
General Fund Revenue Over Expenditures	\$ (390,456)	\$ 114,823	\$ 0	\$ (114,823)	0.00

Lake Agassiz Regional Library
Statement of Revenues & Expenditures
Actual and Budget
For the Three Months Ending March 31, 2026

	Current Month Actual	Year To Date Actual	Annual Budget	YTD Actual To Annual \$ Variance	YTD Actual To Annual Budget %
SPECIAL PROJECTS					
Special Projects Revenue					
Donations	\$ 18,159	\$ 64,993	\$ 0	(64,993)	0.00
Endowment Revenue	0	0	0	0	0.00
Telecom/E-rate Funds	21,261	27,433	0	(27,433)	0.00
Legacy Grant Revenue	9,950	19,455	0	(19,455)	0.00
Total Special Projects Revenue	49,370	111,881	0	(111,881)	0.00
Special Projects Expenditures					
<i>Special Projects Miscellaneous</i>					
Donations - Materials: Print	733	824	0	(824)	0.00
Donations - Materials: A/V	0	0	0	0	0.00
Donations - Materials: Other	4,006	7,530	0	(7,530)	0.00
Donations - Miscellaneous	18,030	20,456	0	(20,456)	0.00
Legacy Grant Expense	9,950	19,457	0	(19,457)	0.00
Telecom/E-rate Expenses	21,261	27,433	0	(27,433)	0.00
Projects from Designated Funds:					
<i>Total Special Projects Miscellaneous</i>	<i>53,980</i>	<i>75,700</i>	<i>0</i>	<i>(75,700)</i>	<i>0.00</i>
<i>Special Projects Capital</i>					
Donations - Furniture & Equip.	0	8,126	0	(8,126)	0.00
Projects from Designated Funds:					
Desig Funds - Furn & Equipment	119	90,821	0	(90,821)	0.00
<i>Total Special Projects Capital</i>	<i>119</i>	<i>98,947</i>	<i>0</i>	<i>(98,947)</i>	<i>0.00</i>
Total Special Projects Expenditures	54,099	174,647	0	(174,647)	0.00
Special Proj Rev Over (Under) Expend	\$ (4,729)	\$ (62,766)	\$ 0	62,766	0.00
GRAND TOTAL REVENUE	24,604	1,309,661	4,412,927	3,103,266	29.68
GRAND TOTAL EXPENDITURES	419,789	1,257,604	4,412,927	3,155,323	28.50
CHANGE IN FUND BALANCE	\$ (395,185)	\$ 52,057	\$ 0	(52,057)	0.00

**Lake Agassiz Regional Library
Statement of Financial Position
March 31, 2026**

	<u>Current Month</u>	<u>Prior Month</u>	<u>Month Net Change</u>	<u>Prior Year Final</u>	<u>YTD Net Change</u>
ASSETS					
Cash - Checking (Bell Bank)	\$ 73,075	61,463	11,612	65,402	7,673
Cash - Payroll (Bell Bank)	5,810	5,088	722	7,041	(1,231)
Cash - Savings (Bell Bank)	902,692	1,244,164	(341,472)	946,658	(43,966)
Petty Cash	560	560	0	560	0
Investment Account	1,643,614	1,691,644	(48,030)	1,647,950	(4,336)
Accounts Receivable	17,039	23,026	(5,987)	0	17,039
Prepaid Expenses	53,385	58,464	(5,079)	24,302	29,083
Leased Assets	40,744	40,744	0	40,744	0
Accum Amort - Leased Assets	(31,699)	(31,576)	(123)	(26,005)	(5,694)
Subscription Assets	83,002	83,002	0	83,002	0
Accum Amort - Subscription	(54,197)	(54,197)	0	(48,245)	(5,952)
Vehicles	13,867	13,867	0	13,867	0
Accum Depr - Vehicles	(10,565)	(10,565)	0	(10,565)	0
Equipment and Fixtures	416,836	416,836	0	416,836	0
Accum Depr - Equip & Fixtures	(255,757)	(255,757)	0	(255,757)	0
Equipment & Fixtures - Donated	170,799	170,799	0	170,799	0
Accum Depr - Donated Equip	(153,109)	(153,109)	0	(153,109)	0
Endowment Funds	120,096	120,096	0	120,096	0
Amount Provided - LTD	315,758	315,880	(122)	328,102	(12,344)
Total Assets	\$ 3,351,950	3,740,429	(388,479)	3,371,678	(19,728)
LIABILITIES					
Accounts Payable	\$ 89,238	50,071	39,167	73,652	15,586
Credit Card Payable	9,302	5,419	3,883	0	9,302
Accrued Salaries Payable	105,126	105,126	0	105,126	0
Accrued Severance Payable	28,613	28,613	0	28,613	0
Accrued Sick/ESST Payable	214,582	214,582	0	214,582	0
Accrued Vacation Payable	48,718	48,718	0	48,718	0
Payroll Tax Payable - ND	0	258	(258)	0	0
MN Paid Leave Payable	5,329	3,607	1,722	0	5,329
Life Insurance Payable	(32)	32	(64)	0	(32)
Dental Insurance Payable	(1,206)	(1,206)	0	0	(1,206)
Vision Insurance Payable	(280)	(280)	0	0	(280)
AFLAC Payable	259	259	0	0	259
Flexible Spending - Medical	828	1,371	(543)	660	168
Sales Tax Payable	678	429	249	1,097	(419)
Deferred Revenue	222,794	259,997	(37,203)	299,294	(76,500)
Lease Liability	6,267	6,389	(122)	12,664	(6,397)
Subscription Liability	17,578	17,578	0	23,526	(5,948)
Total Liabilities	747,794	740,963	6,831	807,932	(60,138)
FUND BALANCES					
Fund Balance - Unreserved	131,586	131,586	0	186,141	(54,555)
Fund Bal - Operating Reserve	1,457,000	1,457,000	0	1,457,000	0
Fund Bal - Employee Severance	30,000	30,000	0	30,000	0
Fund Bal - Unemployment Comp.	59,500	59,500	0	59,500	0
Fund Bal - Vehicle Replacement	40,000	40,000	0	40,000	0
Fund Bal - Technology Upgrade	50,000	50,000	0	50,000	0
Fund Bal - Furn. & Equipment	63,446	63,446	0	63,446	0
Fund Bal - Special Projects	20,000	20,000	0	20,000	0
Fund Bal - Copiers, Printers	10,000	10,000	0	10,000	0
Fund Bal - Prof Recruitment	5,000	5,000	0	5,000	0
Fund Bal - Library Materials	30,000	30,000	0	30,000	0
Fund Bal - Consultant Study	10,000	10,000	0	10,000	0
Fund Bal - Outreach Services	20,000	20,000	0	20,000	0
Fund Bal - Brnch Improvement	75,000	75,000	0	75,000	0
Fund Bal - Staff Development	20,000	20,000	0	20,000	0
Fund Bal - Health Insurance	13,500	13,500	0	13,500	0
Fund Bal - Joint Automation	77,500	77,500	0	77,500	0
Investment in Gen. Fixed Asset	182,072	182,072	0	182,072	0
Reserve for Leases	9,046	9,168	(122)	14,740	(5,694)
Reserve for Subscriptions	28,805	28,805	0	34,757	(5,952)
Reserve for Donations	99,552	99,552	0	99,552	0
Reserve for Endowments	120,095	120,095	0	120,095	0
Change in Fund Balance	52,054	447,242	(395,188)	(54,557)	106,611
Total Fund Balances	2,604,156	2,999,466	(395,310)	2,563,746	40,410
Total Liabilities & Fund Bal.	\$ 3,351,950	3,740,429	(388,479)	3,371,678	(19,728)

LAKE AGASSIZ REGIONAL LIBRARY

2027

Preliminary Budget

Draft #1

CATEGORY	2025 Budget	2026 Budget	2027 Budget	\$ Change	% Change
Personnel	3,047,500	3,241,100	3,449,350	208,250	6.43%
Library Materials	439,000	443,390	447,840	4,450	1.00%
Automation/Cataloging	207,200	213,400	222,300	8,900	4.17%
Programming & Staff Development	35,000	35,000	35,000	-	0.00%
Mileage & Board Meetings	32,900	33,800	33,800	-	0.00%
Regional Library Telecom Aid	161,188	147,687	147,687	-	0.00%
Other Operating Expenses	226,900	257,050	266,658	9,608	3.74%
Vehicle Expenses	1,500	1,500	1,500	-	0.00%
Capital Expenses	40,000	40,000	40,000	-	0.00%
Total Budget	4,191,188	4,412,927	4,644,135	231,208	5.24%

(OVER)

LAKE AGASSIZ REGIONAL LIBRARY

2027 Preliminary Budget

Draft #1

REVENUE	2025 Budget	2026 Budget	\$ Change	2027 Request
Becker County	437,050	477,840	37,490	515,330
Detroit Lakes	252,130	271,670	19,570	291,240
Clay County	332,580	362,690	29,640	392,330
Moorhead	837,210	908,300	53,840	962,140
Clearwater County	117,750	127,910	9,950	137,860
Mahnomen County	48,890	53,320	4,560	57,880
Mahnomen	24,140	25,470	1,240	26,710
Norman County	113,830	125,450	11,930	137,380
Polk County	305,640	334,230	26,290	360,520
Crookston	241,640	256,380	14,410	270,790
Wilkin County	60,690	65,270	4,420	69,690
Breckenridge	98,580	103,700	4,670	108,370
SUB-TOTAL	2,870,130	3,112,230	218,010	3,330,240
GRANTS				
State Basic Support	879,663	809,092	49,253	858,345
Regional Library Telecom Aid	161,188	147,687	-	147,687
TOTAL GRANTS	1,040,851	956,779	49,253	1,006,032
OTHER REVENUE				
Miscellaneous	120,200	132,100	-	132,100
Joint Automation	60,000	62,000	600	62,600
Fund Balance/Shortfall	100,007	149,818	(36,655)	113,163
TOTAL OTHER REVENUE	280,207	343,918	(36,055)	307,863
TOTAL REVENUE	4,191,188	4,412,927	231,208	4,644,135
EXPENDITURES				
Operating	4,151,188	4,372,927	231,208	4,604,135
Capital	40,000	40,000	-	40,000
TOTAL EXPENDITURES	4,191,188	4,412,927	231,208	4,644,135

LINE ITEM BREAKDOWN

	2026 Final Budget	2027		Change 2026 to 2027	% Change	COMMENTS
		Change Draft #1	Budget			
REVENUE						
<i>SIGNATORY CONTRIBUTIONS</i>						
4000-001	Becker County	477,840	37,490	515,330	37,490	7.85%
4000-002	Detroit Lakes	271,670	19,570	291,240	19,570	7.20%
4000-010	Clay County	362,690	29,640	392,330	29,640	8.17%
4000-011	Moorhead	908,300	53,840	962,140	53,840	5.93%
4000-020	Clearwater County	127,910	9,950	137,860	9,950	7.78%
4000-030	Mahnomen County	53,320	4,560	57,880	4,560	8.55%
4000-031	Mahnomen	25,470	1,240	26,710	1,240	4.87%
4000-040	Norman County	125,450	11,930	137,380	11,930	9.51%
4000-050	Polk County	334,230	26,290	360,520	26,290	7.87%
4000-051	Crookston	256,380	14,410	270,790	14,410	5.62%
4000-060	Wilkin County	65,270	4,420	69,690	4,420	6.77%
4000-061	Breckenridge	103,700	4,670	108,370	4,670	4.50%
<i>Subtotal</i>		3,112,230	218,010	3,330,240	218,010	7.00%
<i>GRANTS</i>						
4110	Regional Library Telecom Aid (RLTA)	147,687		147,687	-	0.00%
4100	Basic Support - MN (RLBSS)	809,092	49,253	858,345	49,253	6.09%
<i>Subtotal</i>		956,779	49,253	1,006,032	49,253	5.15%
<i>MISC. REVENUE</i>						
4500	Service Charge Revenue	6,000		6,000	-	0.00%
4510	Printing Revenue	24,000		24,000	-	0.00%
4520	Fax Revenue	5,000		5,000	-	0.00%
4530	Microfilm Revenue	100		100	-	0.00%
4540	Photocopy Revenue	10,500		10,500	-	0.00%
4560	Interest Income/Investment	80,000		80,000	-	0.00%
4590	Lost/Damaged Property	6,500		6,500	-	0.00%
<i>Subtotal</i>		132,100	-	132,100	-	0.00%
<i>JOINT AUTOMATION</i>						
9505-200	Reimbursement from NWRL	62,000	600	62,600	600	0.97%
<i>Subtotal</i>		62,000	600	62,600	600	0.97%
4900	Deficit (Surplus)	149,818	(36,655)	113,163	(36,655)	-24.47%
TOTAL REVENUE		4,412,927	231,208	4,644,135	231,208	5.24%
EXPENSES						
<i>PERSONNEL EXPENSES</i>						
5000	Salaries & Wages	2,376,500	139,950	2,516,450	139,950	5.89% <i>Union 6%, non Union 4%</i>
5100	Payroll Taxes	183,650	10,700	194,350	10,700	5.83%
5105	MN Paid Leave	10,600	600	11,200	600	5.66%
5110	Retirement - PERA employer	177,650	10,450	188,100	10,450	5.88%
5120	Health Insurance	485,850	46,300	532,150	46,300	9.53% <i>Estimated 10%</i>
5140	Life Insurance	1,300		1,300	-	0.00%
5160	Other Employee Benefits	1,700		1,700	-	0.00%
5150	Workers' Compensation Insurance	3,850	250	4,100	250	6.49%
<i>Subtotal</i>		3,241,100	208,250	3,449,350	208,250	6.43%
<i>AUTOMATION/CATALOGING</i>						
6100	Automation System	183,950	8,900	192,850	8,900	4.84%
6107	Remote Printing Service	3,400		3,400	-	0.00%
6040	Supplies - Computer	5,000		5,000	-	0.00%
6010	Supplies - Technical Services	6,500		6,500	-	0.00%
6110	OCLC/Minitex	14,550		14,550	-	0.00%
<i>Subtotal</i>		213,400	8,900	222,300	8,900	4.17%
<i>PROGRAMMING/STAFF DEVELOPMENT</i>						
6495	Programming - Adult	5,000		5,000	-	0.00%
6490	Programming - Youth & SLE	15,000		15,000	-	0.00%
6480	Staff Development/Training	15,000		15,000	-	0.00%

	2026	2027		Change	%	COMMENTS
	Final Budget	Change Draft #1	Budget	2026 to 2027	Change	
<i>Subtotal</i>	35,000	-	35,000	-	0.00%	
<i>MILEAGE/BOARD MTG EXPENSE</i>						
6455 Mileage - Staff	28,000		28,000	-	0.00%	
6450 Mileage - Trustee	3,900		3,900	-	0.00%	
6470 Board Expenses (per diem)	1,900		1,900	-	0.00%	
<i>Subtotal</i>	33,800	-	33,800	-	0.00%	
7110 RLTA Expenses	147,687		147,687	-	0.00%	
<i>OTHER OPERATING</i>						
6340 Attorney Fees	1,000	200	1,200	200	20.00%	
6310 Audit	11,550	788	12,338	788	6.82%	
6330 Bank Fees	1,050		1,050	-	0.00%	
6335 Credit Card Fees	500		500	-	0.00%	
6320 Business Office Software/Supplies	2,200		2,200	-	0.00%	
6350 Delivery: Courier	54,000		54,000	-	0.00%	
6355 Delivery: TriCollege/Minitex	6,000		6,000	-	0.00%	
6420 Director's Discretionary	2,000		2,000	-	0.00%	
6370 Insurance - General Liability	26,500	500	27,000	500	1.89%	
6360 Lease: Regional Office Rent	47,400	8,920	56,320	8,920	18.82%	1st full year at new building
6362 Lease: Copiers	3,400		3,400	-	0.00%	
6365 Lease: Postage Machine	550		550	-	0.00%	
6240 Maintenance Contract: Copiers	5,000		5,000	-	0.00%	
6245 Maintenance Contract: Printers	9,500		9,500	-	0.00%	
6250 Maintenance Contract: Microfilm	2,450		2,450	-	0.00%	
6465 Memberships - LARL Directors	1,250		1,250	-	0.00%	
6800 Miscellaneous Expense	2,000		2,000	-	0.00%	
6430 Postage	4,500		4,500	-	0.00%	
6435 PO Box Rental	900		900	-	0.00%	
6460 MN Director's Fund - CRPLSA	2,700		2,700	-	0.00%	
6300 Payroll Processing/Timesheet	8,250		8,250	-	0.00%	
6410 Marketing	15,000		15,000	-	0.00%	
6415 Marketing - Software Subscriptions	9,350		9,350	-	0.00%	
6380 Recruitment	4,000		4,000	-	0.00%	
6030 Supplies - Copier/Fax/Microfilm	700		700	-	0.00%	
6000 Supplies - Office	8,500		8,500	-	0.00%	
6020 Supplies - Public Services	6,000		6,000	-	0.00%	
6200 Equipment Repairs	2,500		2,500	-	0.00%	
6400 Telephone/Telecom	18,300	(800)	17,500	(800)	-4.37%	
<i>Subtotal</i>	257,050	9,608	266,658	9,608	3.74%	
<i>VEHICLES</i>						
6500 Gasoline	500		500	-	0.00%	
6505 Repairs & Maintenance	1,000		1,000	-	0.00%	
<i>Subtotal</i>	1,500	-	1,500	-	0.00%	
<i>MATERIALS</i>						
6601 Audio/Visual	25,000	-	25,000	-	0.00%	
6670 Digital	143,403	1,650	145,053	1,650	1.15%	
6680 Online Resources	3,787		3,787	-	0.00%	
6690 Periodicals	21,200		21,200	-	0.00%	
6600 Print	250,000	2,800	252,800	2,800	1.12%	
<i>Subtotal</i>	443,390	4,450	447,840	4,450	1.00%	
<i>CAPTIAL EXPENDITURES</i>						
8500 Furniture & Equipment	10,000		10,000	-	0.00%	
8600 Software/Hardware Upgrades	30,000		30,000	-	0.00%	
<i>Subtotal</i>	40,000	-	40,000	-	0.00%	
TOTAL EXPENSES	4,412,927	231,208	4,644,135	231,208	5.24%	
REV. (UNDER)/OVER EXP.	-	-	-	-		

LARL Budget analysis

	2026	5% Signatory Increase/year 2027			6% Signatory Increase 2027			7% Signatory Increase 2027			8% Signatory Increase 2027		
	Budget	Budget	\$ Change	% Change	Budget	\$ Change	% Change	Budget	\$ Change	% Change	Budget	\$ Change	% Change
Revenue													
Becker County	477,840	504,580	26,740	5.60%	509,960	32,120	6.72%	515,330	37,490	7.85%	520,660	42,820	8.96%
Detroit Lakes	271,670	285,630	13,960	5.14%	288,430	16,760	6.17%	291,240	19,570	7.20%	294,020	22,350	8.23%
Clay County	362,690	383,830	21,140	5.83%	388,080	25,390	7.00%	392,330	29,640	8.17%	396,550	33,860	9.34%
Moorhead	908,300	946,700	38,400	4.23%	954,420	46,120	5.08%	962,140	53,840	5.93%	969,800	61,500	6.77%
Clearwater County	127,910	135,010	7,100	5.55%	136,430	8,520	6.66%	137,860	9,950	7.78%	139,270	11,360	8.88%
Mahnomen County	53,320	56,570	3,250	6.10%	57,220	3,900	7.31%	57,880	4,560	8.55%	58,530	5,210	9.77%
Mahnomen	25,470	26,350	880	3.46%	26,530	1,060	4.16%	26,710	1,240	4.87%	26,890	1,420	5.58%
Norman County	125,450	133,960	8,510	6.78%	135,670	10,220	8.15%	137,380	11,930	9.51%	139,080	13,630	10.86%
Polk County	334,230	352,980	18,750	5.61%	356,750	22,520	6.74%	360,520	26,290	7.87%	364,260	30,030	8.98%
Crookston	256,380	266,660	10,280	4.01%	268,720	12,340	4.81%	270,790	14,410	5.62%	272,830	16,450	6.42%
Wilkin County	65,270	68,420	3,150	4.83%	69,060	3,790	5.81%	69,690	4,420	6.77%	70,320	5,050	7.74%
Breckenridge	103,700	107,030	3,330	3.21%	107,700	4,000	3.86%	108,370	4,670	4.50%	109,030	5,330	5.14%
SUB-TOTAL	3,112,230	3,267,720	155,490	5.00%	3,298,970	186,740	6.00%	3,330,240	218,010	7.00%	3,361,240	249,010	8.00%
Grants - State	956,779	1,006,032	49,253	5.15%	1,006,032	49,253	5.15%	1,006,032	49,253	5.15%	1,006,032	49,253	5.15%
Other Income	194,100	194,700	600	0.31%	194,700	600	0.31%	194,700	600	0.31%	194,701	601	0.31%
Deficit (Surplus)	149,818	175,683	25,865	17.26%	144,433	(5,385)	-3.59%	113,163	(36,655)	-24.47%	82,162	(67,656)	-45.16%
Total Revenue	4,412,927	4,644,135	231,208	5.24%	4,644,135	231,208	5.24%	4,644,135	231,208	5.24%	4,644,135	231,208	5.24%
Expenses													
Personnel	3,241,100	3,449,350	208,250	6.43%	3,449,350	208,250	6.43%	3,449,350	208,250	6.43%	3,449,350	208,250	6.43%
Other Expenses	1,171,827	1,194,785	22,958	1.96%	1,194,785	22,958	1.96%	1,194,785	22,958	1.96%	1,194,785	22,958	1.96%
Total Expenses	4,412,927	4,644,135	231,208	5.24%	4,644,135	231,208	5.24%	4,644,135	231,208	5.24%	4,644,135	231,208	5.24%
Fund Balance Beginning	2,332,180	2,043,916			2,043,916			2,043,916			2,043,916		
Budgeted Deficit	149,818	175,683			144,433			113,163			82,162		
Funds to RO/Moorhead	138,446												
Fund Balance Ending	2,043,916	1,868,233			1,899,483			1,930,753			1,961,754		
Fund Balance % of Expenses	46%	40%			41%			42%			42%		
Revenue													
Signatory funding		3,431,106	163,386	5.00%	3,496,908	197,938	6.00%	3,563,357	233,117	7.00%	3,570,778	209,538	6.23%
Grants - State		1,006,032	-	0.00%	1,006,032	-	0.00%	1,006,032	-	0.00%	1,006,032	-	0.00%
Other Income		194,700	-	0.00%	194,700	-	0.00%	194,700	-	0.00%	194,701	-	0.00%
Deficit (Surplus)		139,673	(36,010)	-20.50%	73,871	(70,562)	-48.85%	7,422	(105,741)	-93.44%	-	(82,162)	-100.00%
Total Revenue		4,771,511	127,376	2.74%	4,771,511	127,376	2.74%	4,771,511	127,376	2.74%	4,771,511	127,376	2.74%
Expenses													
Personnel		3,552,831	103,481	3.00%	3,552,831	103,481	3.00%	3,552,831	103,481	3.00%	3,552,831	103,481	3.00%
Other Expenses		1,218,681	23,896	2.00%	1,218,681	23,896	2.00%	1,218,681	23,896	2.00%	1,218,681	23,896	2.00%
Total Expenses		4,771,511	127,376	2.74%	4,771,511	127,376	2.74%	4,771,511	127,376	2.74%	4,771,511	127,376	2.74%
Fund Balance Beginning		1,868,233			1,899,483			1,930,753			1,961,754		
Budgeted Deficit		139,673			73,871			7,422			-		
Fund Balance Ending		1,728,560			1,825,612			1,923,331			1,961,754		
Fund Balance % of Expenses		36%			38%			40%			41%		
Revenue													
Signatory funding		3,602,661	171,555	5.00%	3,701,738	204,829	5.86%	3,701,738	138,381	3.88%	3,701,736	130,958	3.67%
Grants - State		1,006,032	-	0.00%	1,006,032	-	0.00%	1,006,032	-	0.00%	1,006,032	-	0.00%
Other Income		194,700	-	0.00%	194,700	-	0.00%	194,700	-	0.00%	194,701	-	0.00%
Deficit (Surplus)		99,076	(40,597)	-29.07%	0	(73,871)	-100.00%	(0)	(7,422)	0.00%	0	0	0.00%
Total Revenue		4,902,470	130,959	2.74%	4,902,470	130,959	2.74%	4,902,470	130,959	2.74%	4,902,470	130,959	2.74%
Expenses													
Personnel		3,659,415	106,585	3.00%	3,659,415	106,585	2.23%	3,659,415	106,585	3.00%	3,659,415	106,585	3.00%
Other Expenses		1,243,054	24,374	2.00%	1,243,054	24,374	2.00%	1,243,054	24,374	2.00%	1,243,054	24,374	2.00%
Total Expenses		4,902,470	130,959	2.74%	4,902,470	130,959	2.74%	4,902,470	130,959	2.74%	4,902,470	130,959	2.74%
Fund Balance Beginning		1,728,560			1,825,612			1,923,331			1,961,754		
Budgeted Deficit		99,076			0			(0)			0		
Fund Balance Ending		1,629,483			1,825,612			1,923,331			1,961,754		
Fund Balance % of Expenses		33%			37%			39%			40%		

LARL Revenue/Costs by Signatory

LARL budget, allocated to each Signatory. Direct Costs of each library are computed. For Cities that are Signatories, a 3 year average of transactions of County vs City residents is computed and that % is allocated to the County. Board Expenses are charged to each Signatory based on number of representative on the LARL Board. The remaining costs are allocated to each Signatory with LARL's Used Based formula.

	2027 Budget	Becker County	Detroit Lakes	Clay County	Moorhead	Clearwater County	Mahnomen County	Mahnomen County	Norman County	Polk County	Crookston	Wilkin County	Breckenridge
Library Use % City/County residents 3 year average		59.45%	40.55%	12.58%	87.42%		74.95%	34.56%		25.52%	76.09%	23.31%	80.74%
REVENUE													
Signatory Payment 2026	3,112,230	477,840	271,670	362,690	908,300	127,910	53,320	25,470	125,450	334,230	256,380	65,270	103,700
Use Based Increase 2027 - 7%	218,010	37,490	19,570	29,640	53,840	9,950	4,560	1,240	11,930	26,290	14,410	4,420	4,670
Grants/Other Revenue	1,200,732	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	4,530,972	515,330	291,240	392,330	962,140	137,860	57,880	26,710	137,380	360,520	270,790	69,690	108,370
TOTAL DIRECT COSTS	3,680,937	41,309	463,716	152,452	878,754	87,019	-	72,373	107,009	289,633	317,675	13,477	179,473
Direct Costs allocated to Counties	-	275,674	(275,674)	110,541	(110,541)		54,246	(54,246)		81,063	(81,063)	41,831	(41,831)
TOTAL DIRECT AFTER ALLOCATION	3,680,937	316,983	188,042	262,993	768,214	87,019	54,246	18,127	107,009	370,697	236,612	55,308	137,643
Board Expenses	5,800	387	773	387	1,160	387	387	387	387	387	387	387	387
Expenses allocated by use based formula	834,480	143,518	74,904	113,461	206,092	38,077	17,444	4,743	45,671	100,636	55,144	16,919	17,870
Total Direct and Allocated costs	4,521,217	460,888	263,720	376,840	975,466	125,482	72,077	23,256	153,068	471,719	292,142	72,614	155,900
Balance Over (Under) calculated cost	9,755	54,442	27,520	15,490	(13,326)	12,378	(14,197)	3,454	(15,688)	(111,199)	(21,352)	(2,924)	(47,530)
Funding % of calculated costs		111.81%	110.44%	104.11%	98.63%	109.86%	80.30%	114.85%	89.75%	76.43%	92.69%	95.97%	69.51%

The below scenarios reflect if the 2027 surplus or deficit for each signatory were adjusted equally annually over a 3 to 5 year period, by first calculating an increase with the current LARL formula, then adjusting the annual increase down for those paying more, and increasing the increase for those not fully covering their full costs.

3 year adjustment

Adjustment for 2027	33%	(17,966)	(9,082)	(5,112)	4,397	(4,085)	4,685	(1,140)	5,177	36,696	7,046	965	15,685
2027 Increase after adjustment		19,524	10,488	24,528	58,237	5,865	9,245	100	17,107	62,986	21,456	5,385	20,355
Total funding (after calculated increase and adjust)		497,364	282,158	387,218	966,537	133,775	62,565	25,570	142,557	397,216	277,836	70,655	124,055
Total Costs		460,888	263,720	376,840	975,466	125,482	72,077	23,256	153,068	471,719	292,142	72,614	155,900
Balance Over (Under) calculated cost		36,476	18,439	10,378	(8,928)	8,293	(9,512)	2,314	(10,511)	(74,503)	(14,306)	(1,959)	(31,845)
Funding as a % of calculated cost		107.91%	106.99%	102.75%	99.08%	106.61%	86.80%	109.95%	93.13%	84.21%	95.10%	97.30%	79.57%
% increase from 2026 budget request		4.09%	3.86%	6.76%	6.41%	4.59%	17.34%	0.39%	13.64%	18.85%	8.37%	8.25%	19.63%

4 year adjustment

Adjustment for 2027	25%	(13,611)	(6,880)	(3,872)	3,331	(3,094)	3,549	(863)	3,922	27,800	5,338	731	11,882
2027 Increase after adjustment		23,879	12,690	25,768	57,171	6,856	8,109	377	15,852	54,090	19,748	5,151	16,552
Total funding (after calculated increase and adjust)		501,719	284,360	388,458	965,471	134,766	61,429	25,847	141,302	388,320	276,128	70,421	120,252
Total Costs		460,888	263,720	376,840	975,466	125,482	72,077	23,256	153,068	471,719	292,142	72,614	155,900
Balance Over (Under) calculated cost		40,832	20,640	11,617	(9,994)	9,283	(10,648)	2,590	(11,766)	(83,399)	(16,014)	(2,193)	(35,647)
Funding as a % of calculated cost		108.86%	107.83%	103.08%	98.98%	107.40%	85.23%	111.14%	92.31%	82.32%	94.52%	96.98%	77.13%
% increase from 2026 budget request		5.00%	4.67%	7.10%	6.29%	5.36%	15.21%	1.48%	12.64%	16.18%	7.70%	7.89%	15.96%

5 year adjustment

Adjustment for 2027	20%	(10,888)	(5,504)	(3,098)	2,665	(2,476)	2,839	(691)	3,138	22,240	4,270	585	9,506
2027 Increase after adjustment		26,602	14,066	26,542	56,505	7,474	7,399	549	15,068	48,530	18,680	5,005	14,176
Total funding (after calculated increase and adjust)		504,442	285,736	389,232	964,805	135,384	60,719	26,019	140,518	382,760	275,060	70,275	117,876
Total Costs		460,888	263,720	376,840	975,466	125,482	72,077	23,256	153,068	471,719	292,142	72,614	155,900
Balance Over (Under) calculated cost		43,554	22,016	12,392	(10,661)	9,902	(11,358)	2,763	(12,550)	(88,959)	(17,082)	(2,339)	(38,024)
Funding as a % of calculated cost		109.45%	108.35%	103.29%	98.91%	107.89%	84.24%	111.88%	91.80%	81.14%	94.15%	96.78%	75.61%
% increase from 2026 budget request		5.57%	5.18%	7.32%	6.22%	5.84%	13.88%	2.16%	12.01%	14.52%	7.29%	7.67%	13.67%

2027 Budget	Becker County	Detroit Lakes	Clay County	Moorhead	Clearwater County	Mahnomen County	Mahnomen	Norman County	Polk County	Crookston	Wilkin County	Breckenridge
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The below scenarios reflect calculating an annual increase by LARL's current formula, then looking at the cost of each signatory's service. If the signatory is paying more the the cost, their annual request would be decreased by a % annually until they reach funding equal to the calculated cost. If a signatory is underfunding the cost of their locations, their annual increase would be adjusted by an additional % annually until they reached 100% of funding.

33% adjustment to annual increase, until each signatory gets to calculated annual cost

Adjustment for 2027	33%	(12,372)	(6,458)	(9,781)	14,856.20	(3,284)	1,505	(409)	3,937	8,676	4,755	1,459	1,541
2027 Increase after adjustment		25,118	13,112	19,859	68,696	6,667	6,065	831	15,867	34,966	19,165	5,879	6,211
Total funding (after calculated increase and adjust)		502,958	284,782	382,549	976,996	134,577	59,385	26,301	141,317	369,196	275,545	71,149	109,911
Total Costs		460,888	263,720	376,840	975,466	125,482	72,077	23,256	153,068	471,719	292,142	72,614	155,900
Balance Over (Under) calculated cost		42,071	21,062	5,709	1,530	9,094	(12,692)	3,045	(11,751)	(102,523)	(16,597)	(1,465)	(45,988)
Funding as a % of calculated cost		109.13%	107.99%	101.51%	100.16%	107.25%	82.39%	113.09%	92.32%	78.27%	94.32%	97.98%	70.50%
% increase from 2026 budget request		5.26%	4.83%	5.48%	7.56%	5.21%	11.37%	3.26%	12.65%	10.46%	7.48%	9.01%	5.99%

25% adjustment to annual increase, until each signatory gets to calculated annual cost

Adjustment for 2027	25%	(9,373)	(4,893)	(7,410)	13,460.00	(2,488)	1,140	(310)	2,983	6,573	3,603	1,105	1,168
2027 Increase after adjustment		28,118	14,678	22,230	67,300	7,463	5,700	930	14,913	32,863	18,013	5,525	5,838
Total funding (after calculated increase and adjust)		505,958	286,348	384,920	975,600	135,373	59,020	26,400	140,363	367,093	274,393	70,795	109,538
Total Costs		460,888	263,720	376,840	975,466	125,482	72,077	23,256	153,068	471,719	292,142	72,614	155,900
Balance Over (Under) calculated cost		45,070	22,628	8,080	134	9,890	(13,057)	3,144	(12,705)	(104,627)	(17,750)	(1,819)	(46,362)
Funding as a % of calculated cost		109.78%	108.58%	102.14%	100.01%	107.88%	81.88%	113.52%	91.70%	77.82%	93.92%	97.50%	70.26%
% increase from 2026 budget request		5.88%	5.40%	6.13%	7.41%	5.83%	10.69%	3.65%	11.89%	9.83%	7.03%	8.46%	5.63%

20% adjustment to annual increase, until each signatory gets to calculated annual cost

Adjustment for 2027	20%	(7,498)	(3,914)	(5,928)	10,768.00	(1,990)	912	(248)	2,386	5,258	2,882	884	934
2027 Increase after adjustment		29,992	15,656	23,712	64,608	7,960	5,472	992	14,316	31,548	17,292	5,304	5,604
Total funding (after calculated increase and adjust)		507,832	287,326	386,402	972,908	135,870	58,792	26,462	139,766	365,778	273,672	70,574	109,304
Total Costs		460,888	263,720	376,840	975,466	125,482	72,077	23,256	153,068	471,719	292,142	72,614	155,900
Balance Over (Under) calculated cost		46,944	23,606	9,562	(2,558)	10,388	(13,285)	3,206	(13,302)	(105,941)	(18,470)	(2,040)	(46,596)
Funding as a % of calculated cost		110.19%	108.95%	102.54%	99.74%	108.28%	81.57%	113.78%	91.31%	77.54%	93.68%	97.19%	70.11%
% increase from 2026 budget request		6.28%	5.76%	6.54%	7.11%	6.22%	10.26%	3.89%	11.41%	9.44%	6.74%	8.13%	5.40%

Lake Agassiz Regional Library
Check Register
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Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
eft-3/1/26-1	3/1/26	Lakes Country Service Cooperative	1000-000	38,958.40
cc-3/1/26-1	3/1/26	SR Fax	2010-000	39.19
	3/2/26	Apple Store	2010-000	0.99
cc-3/2/26-1	3/2/26	Best Name Badges	2010-000	14.39
eft-3/2/26-1	3/2/26	Attendance On Demand	1000-000	267.00
cc-03/02/26-1	3/2/26	WDAY	2010-000	158.24
eft-3/2/26-2	3/2/26	WEX - FSA payments	1000-000	1,025.58
eft-03/03/26-1	3/3/26	Arvig	1000-000	115.84
eft-03/03/26-2	3/3/26	Arvig	1000-000	95.93
eft-03/03/26-3	3/3/26	Arvig	1000-000	102.98
eft-03/03/26-4	3/3/26	Arvig	1000-000	102.39
eft-03/03/26-5	3/3/26	Arvig	1000-000	47.80
eft-3/3/26-1	3/3/26	Amazon Capital Services	1000-000	13,817.14
73415	3/4/26	Jeanne Anderson	1000-000	57.17
73416	3/4/26	The Bemidji Pioneer	1000-000	197.29
73417	3/4/26	Christine Boike	1000-000	435.00
73418	3/4/26	Brady Martz, PLLC	1000-000	7,350.00
73419	3/4/26	Laurie Dietz	1000-000	19.94
73420	3/4/26	Jodi Harrington	1000-000	134.49
73421	3/4/26	Hennepin County Library	1000-000	20.00
73422	3/4/26	Metropolitan Life Insurance Company	1000-000	1,497.31
73423	3/4/26	Chelsi Moe	1000-000	15.95
73424	3/4/26	Darla Moen	1000-000	9.06
73425	3/4/26	Amy Nelson	1000-000	17.40
73426	3/4/26	Overdrive, Inc.	1000-000	4,097.68
73427	3/4/26	Roberta Schake	1000-000	124.71
73428	3/4/26	Philip Spooner	1000-000	174.00
73429	3/4/26	Josh Stompro	1000-000	705.92
eft-3/4/26-1	3/4/26	Lake Agassiz Regional Library	1010-000	25,000.00
cc-3/4/26-1	3/4/26	US Postal Service	2010-000	1.25
cc-03/04/26-1	3/4/26	Dell Marketing LP	2010-000	3,354.90
eft-3/6/26-1	3/6/26	Cardmember Service	1000-000	2,304.05
eft-3/9/26-1	3/9/26	Pitney Bowes Purchase Power	1000-000	300.00

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Check Register
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Check #	Date	Payee	Cash Account	Amount
cc-03/09/26-1	3/9/26	Uprinting.com	2010-000	431.40
cc-3/11/26-1	3/11/26	Red River Communications	2010-000	46.32
73430	3/12/26	Wendy Pearson	1000-000	100.00
73431	3/12/26	Alliance Courier	1000-000	2,115.40
73432	3/12/26	American Security Cabinets	1000-000	84.22
73433	3/12/26	Jeanne Anderson	1000-000	7.54
73434	3/12/26	Black Stone Publishing	1000-000	653.44
73435	3/12/26	Clay County Union	1000-000	44.00
73436	3/12/26	Epic Tech	1000-000	35.00
73437	3/12/26	Jodi Harrington	1000-000	44.23
73438	3/12/26	Lee Hoedl	1000-000	1,000.00
73439	3/12/26	Megan Krueger	1000-000	37.70
73440	3/12/26	Brenda Labine	1000-000	35.89
73441	3/12/26	Lakes Country Connection	1000-000	60.00
73442	3/12/26	Karen Nelson	1000-000	60.90
73443	3/12/26	Newman Signs, Inc.	1000-000	300.00
73444	3/12/26	ODP Business Solutions, LLC	1000-000	59.90
73445	3/12/26	Overdrive, Inc.	1000-000	6,529.36
73445a	3/12/26	VOID	1000-000	
73446	3/12/26	Emily Spieker	1000-000	34.44
73447	3/12/26	Jamie Sprynczynatyk	1000-000	571.90
73448	3/12/26	Christy Underlee	1000-000	24.29
eft-3/12/26-1	3/12/26	Lake Agassiz Regional Library	1010-000	145,000.00
eft-3/12/26-2	3/12/26	Lake Agassiz Regional Library	1000-000	70,000.00
eft-3/13/26-1	3/13/26	BPAS (VEBA contributions)	1000-000	2,618.58
eft-3/13/26-2	3/13/26	WEX - HSA Contributions	1000-000	623.38
eft-3/13/26-3	3/13/26	WEX - HSA Contributions	1000-000	1,497.02
eft-3/13/26-4	3/13/26	Federal Income Tax deposit	1000-000	20,472.96
eft-3/13/26-5	3/13/26	Minnesota State Income Tax	1000-000	1,796.00
eft-3/13/26-6	3/13/26	Payroll Professionals, Inc.	1000-000	158.40
eft-3/13/26-7	3/13/26	ING (Deferred Compensation)	1000-000	2,507.36
eft-3/13/26-8	3/13/26	Public Employees Retirement Association	1000-000	13,398.03
eft-3/13/26-9	3/13/26	LARL Payroll	1005-000	70,083.11

Lake Agassiz Regional Library
Check Register
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Check #	Date	Payee	Cash Account	Amount
eft-3/14/26-1	3/14/26	AFLAC	1000-000	259.12
eft-03/15/26-1	3/15/26	Garden Valley Telephone Company	1000-000	98.07
cc-3/15/26-1	3/15/26	Halstad Telephone Company	2010-000	34.36
cc-3/15/26-2	3/15/26	Halstad Telephone Company	2010-000	74.86
cc-03/15/26-1	3/15/26	Rothsay Telephone	2010-000	72.61
eft-3/16/26-1	3/16/26	Allstream	1000-000	191.19
cc-3/16/26-1	3/16/26	Carbonite.com	2010-000	1,083.41
73449	3/18/26	702 Communications	1000-000	567.00
73450	3/18/26	Black Stone Publishing	1000-000	517.86
73451	3/18/26	Heather DeBoer	1000-000	41.45
73452	3/18/26	DEMCO	1000-000	6,948.44
73453	3/18/26	Forum Communications Company	1000-000	459.32
73454	3/18/26	Jodi Harrington	1000-000	145.00
73455	3/18/26	Innovative Office Solutions, LLC	1000-000	343.51
73456	3/18/26	Lori Krause	1000-000	124.72
73457	3/18/26	Melissa Larson	1000-000	24.45
73458	3/18/26	Midcontinent Communications	1000-000	150.00
73459	3/18/26	MinnKota EnviroServices, Inc.	1000-000	127.82
73460	3/18/26	Karen Nelson	1000-000	30.45
73461	3/18/26	Overdrive, Inc.	1000-000	2,980.74
73462	3/18/26	Aleah Philion	1000-000	16.68
73463	3/18/26	Roberta Schake	1000-000	35.89
73464	3/18/26	Shred Right	1000-000	42.53
73465	3/18/26	Jamie Sprynczynatyk	1000-000	34.00
73466	3/18/26	Christy Underlee	1000-000	24.29
73467	3/18/26	Carol Van Brocklin	1000-000	37.70
eft-3/19/26-1	3/19/26	Pitney Bowes	1000-000	135.00
eft-3/25/26-1	3/25/26	WEX Health, Inc.	1000-000	101.75
eft-03/25/26-1	3/25/26	Arvig	1000-000	196.67
eft-03/25/26-2	3/25/26	Arvig	1000-000	33.76
73468	3/25/26	All State Communications	1000-000	20,000.00
73469	3/25/26	Alliance Courier	1000-000	2,115.40
73470	3/25/26	Black Stone Publishing	1000-000	352.80

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Check Register
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Check #	Date	Payee	Cash Account	Amount
73471	3/25/26	Brandner Printing & Office Supplies	1000-000	37.00
73472	3/25/26	Sandra Duval	1000-000	123.98
73473	3/25/26	Fettes Moving & Storage	1000-000	17,039.00
73474	3/25/26	Jodi Harrington	1000-000	69.60
73475	3/25/26	Innovative Office Solutions, LLC	1000-000	168.09
73476	3/25/26	Kitchigami Regional Library	1000-000	30.00
73477	3/25/26	Lerner Publishing Group	1000-000	3,135.06
73478	3/25/26	Metropolitan Life Insurance Company	1000-000	1,497.31
73479	3/25/26	NCPERS Group Life Ins.	1000-000	304.00
73480	3/25/26	Overdrive, Inc.	1000-000	3,467.45
73481	3/25/26	Rosen Publishing	1000-000	1,322.37
73482	3/25/26	Shortprinter	1000-000	210.72
73483	3/25/26	Christy Underlee	1000-000	48.58
eft-3/25/26-1	3/25/26	Lake Agassiz Regional Library	1010-000	200,000.00
eft-3/25/26-2	3/25/26	Lake Agassiz Regional Library	1000-000	72,000.00
cc-3/25/26-1	3/25/26	American Library Association	2010-000	215.00
cc-3/25/26-2	3/25/26	Library Journal	2010-000	129.00
cc-3/25/26-3	3/25/26	Dell Marketing LP	2010-000	267.75
cc-3/26/26-1	3/26/26	Best Name Badges	2010-000	63.84
cc-3/27/26-1	3/27/26	Sangoma US	2010-000	163.99
eft-3/29/26-1	3/29/26	WEX - HSA Contributions	1000-000	623.35
eft-3/30/26-1	3/30/26	Garden Valley Telephone Company	1000-000	42.26
eft-3/30/26-2	3/30/26	Garden Valley Telephone Company	1000-000	42.74
eft-3/30/26-3	3/30/26	Garden Valley Telephone Company	1000-000	81.81
eft-3/30/26-4	3/30/26	Garden Valley Telephone Company	1000-000	45.67
	3/31/26	Adobe	2010-000	34.99
eft-3/31/26-1	3/31/26	Federal Income Tax deposit	1000-000	20,767.47
eft-3/31/26-2	3/31/26	Minnesota State Income Tax	1000-000	1,825.00
eft-3/31/26-3	3/31/26	North Dakota SITW	1000-000	386.00
eft-3/31/26-4	3/31/26	Payroll Professionals, Inc.	1000-000	156.60
eft-3/31/26-5	3/31/26	ING (Deferred Compensation)	1000-000	2,807.36
eft-3/31/26-6	3/31/26	Public Employees Retirement Association	1000-000	13,561.14
eft-3/31/26-7	3/31/26	LARL Payroll	1005-000	71,150.82

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Check Register
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Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
Total				<u><u>890,211.56</u></u>
