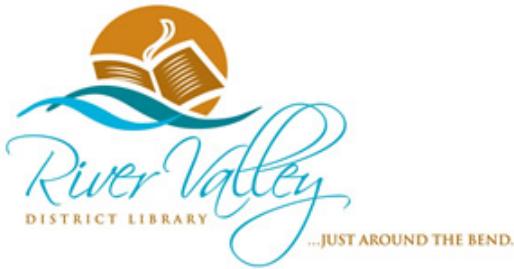


Management Report

RIVER VALLEY DISTRICT LIBRARY

For the period ended August 31, 2022



Prepared by

Thomas W. Hammar CPA, P.C.

Prepared on

September 15, 2022

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Balance Sheet

As of August 31, 2022

| | Total |
|--|-----------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 110 Checking ##147 | 741,377.03 |
| 115 Petty Cash | 244.10 |
| Total Bank Accounts | 741,621.13 |
| Other Current Assets | |
| 140 BHBT CD 283 (Spec Reserve) | 26,140.59 |
| 141 BHBT CD 281 (Spec Reserve) | 26,140.59 |
| Total Other Current Assets | 52,281.18 |
| Total Current Assets | 793,902.31 |
| Fixed Assets | |
| 171 Land | 121,014.00 |
| 172 Land Improvements | 36,478.00 |
| 175 Buildings | 774,229.00 |
| 180 Office Equipment | 47,015.00 |
| 181 Books & Audio Visuals | 320,685.70 |
| 185 Accumulated Depreciation | -594,874.00 |
| Total Fixed Assets | 704,547.70 |
| TOTAL ASSETS | \$1,498,450.01 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 353 State Unemployment Tax Payable | 99.87 |
| 361 Iowa State w/h Payable | 361.00 |
| Total Other Current Liabilities | 460.87 |
| Total Current Liabilities | 460.87 |
| Total Liabilities | 460.87 |
| Equity | |
| 390 Investment in Capital Assets | 699,698.00 |
| 400 General Fund | 0.00 |
| 409 Per Capita Grant Fund | 1,252.77 |
| 410 Liability Insurance Fund | 79,558.60 |
| 411 Social Security Fund | 12,740.72 |
| 412 Building/Equip Fund | 38,366.37 |
| 413 Audit Fund | 641.78 |
| 414 IMRF Fund | 11,303.31 |
| 415 Unemployment Insurance Fund | 22,904.83 |
| 416 Workmen's Compensation Fund | 22,425.14 |
| 417 Special Reserve Fund | 374,564.21 |
| Net Income | 234,533.41 |

| | Total |
|-------------------------------------|-----------------------|
| Total Equity | 1,497,989.14 |
| TOTAL LIABILITIES AND EQUITY | \$1,498,450.01 |

NOTE

Equity fund balances represent beginning of year balances.
 Net Revenue is combination of all funds.
 See individual fund reports for current balances per fund.

Profit and Loss

August 2022

| | | Total |
|---------------------------------------|------------------|-----------------------|
| | Aug 2022 | Jul - Aug, 2022 (YTD) |
| INCOME | | |
| 502 Corporate Levy | 70,786.94 | 222,783.38 |
| 503 IMRF | 5,422.55 | 17,066.06 |
| 504 Operations/Bldg/Maint | 4,621.18 | 14,543.97 |
| 506 Audit | 1,308.89 | 4,119.39 |
| 507 Liability Insurance | 8,627.99 | 27,154.35 |
| 508 Social Security | 3,686.26 | 11,601.55 |
| 510 Personal Prop Replacement Tax | | 1,582.46 |
| 511 Unemployment Insurance | 480.82 | 1,513.25 |
| 512 Workmen's Comp | 641.10 | 2,017.65 |
| 515 Fines & Fees | 311.85 | 636.45 |
| 535 Summer Reading | | 200.00 |
| Total Income | 95,887.58 | 303,218.51 |
| GROSS PROFIT | 95,887.58 | 303,218.51 |
| EXPENSES | | |
| 801 Salaries | 17,359.05 | 35,470.40 |
| 803.1 Gas/Electric/Cable Utilities | 465.00 | 930.00 |
| 804 Water | 134.63 | 134.63 |
| 820 Advertising/Promotional | | 189.00 |
| 825 Dues & Memberships | 0.00 | 347.00 |
| 831 Continuing Education | | 150.00 |
| 831.1 Continuing Education - Mileage | 784.81 | 862.31 |
| 841 Web Maintenance | | 600.00 |
| 841.1 Managed IT | 1,340.00 | 1,340.00 |
| 842 Postage | 3.32 | 3.32 |
| 843 Supplies | 520.53 | 520.53 |
| 844 Telephone | 138.99 | 277.98 |
| 845.1 Garbage & Snow Removal | 244.05 | 368.10 |
| 846 Unique Management | 34.95 | 34.95 |
| 848.2 Accounting Expense | 1,109.00 | 1,571.50 |
| 848.3 Legal & Other Professional Fees | 125.73 | 135.73 |
| 850 Bonding | 1,230.00 | 1,230.00 |
| 851 Miscellaneous Expense | -109.62 | -87.62 |
| 852 Building Maintenance | 4,102.52 | 4,286.27 |
| 852.5 Copier Expense | 132.75 | 263.26 |
| 853 Computer Data | 127.83 | 127.83 |
| 865 Payroll Tax - Unemployment | 41.32 | 99.86 |
| 866 Payroll Tax - FICA | 1,457.05 | 2,967.06 |
| 871 IMRF Expense | 1,864.97 | 3,658.46 |
| 872 Books | 844.12 | 844.12 |
| 874 Audio Visual | 938.10 | 938.10 |

| | Aug 2022 | Total Jul - Aug, 2022 (YTD) |
|---------------------------------|--------------------|--------------------------------|
| 874.2 E-books | | 661.00 |
| 874.7 Electronic Resources | 500.59 | 978.31 |
| 881.1 Consortium | | 2,689.75 |
| 889 Other Grant Expense | 3,242.20 | 3,242.20 |
| 890 Summer Reading Program | 69.48 | 169.48 |
| 891.3 Children's Program | 271.82 | 371.82 |
| 891.61 YA & Adult Programming | 1,351.83 | 1,351.83 |
| 893.2 Custodial Services | 830.66 | 1,697.67 |
| 893.4 Security/Building Safety | 100.00 | 100.00 |
| 893.6 Building Safety (deleted) | | 72.00 |
| 893.7 Director's Salary 10% | 365.39 | 730.78 |
| 893.8 Office Salary 15% | 327.38 | 671.07 |
| Total Expenses | 39,948.45 | 69,998.70 |
| NET OPERATING INCOME | 55,939.13 | 233,219.81 |
| OTHER INCOME | | |
| 520 Interest Earned | 853.05 | 1,313.60 |
| Total Other Income | 853.05 | 1,313.60 |
| NET OTHER INCOME | 853.05 | 1,313.60 |
| NET INCOME | \$56,792.18 | \$234,533.41 |

Profit and Loss by Class

July - August, 2022

| | AUDIT | BUILDING/EQUIPMENT | GENERAL FUND | IMRF | LIABILITY INSURANCE | SOCIAL SECURITY | SPECIAL RESERVE | UNEMPLOYMENT INSURANCE | WORKMEN'S COMP | TOTAL |
|---------------------------------------|-----------------|--------------------|-------------------|------------------|---------------------|------------------|-----------------|------------------------|-----------------|-------------------|
| INCOME | | | | | | | | | | |
| 502 Corporate Levy | | | 222,783.38 | | | | | | | 222,783.38 |
| 503 IMRF | | | | 17,066.06 | | | | | | 17,066.06 |
| 504 Operations/Bldg/Maint | | 14,543.97 | | | | | | | | 14,543.97 |
| 506 Audit | 4,119.39 | | | | | | | | | 4,119.39 |
| 507 Liability Insurance | | | | | 27,154.35 | | | | | 27,154.35 |
| 508 Social Security | | | | | | 11,601.55 | | | | 11,601.55 |
| 510 Personal Prop Replacement Tax | | | 1,582.46 | | | | | | | 1,582.46 |
| 511 Unemployment Insurance | | | | | | | | 1,513.25 | | 1,513.25 |
| 512 Workmen's Comp | | | | | | | | | 2,017.65 | 2,017.65 |
| 515 Fines & Fees | | | 636.45 | | | | | | | 636.45 |
| 535 Summer Reading | | | 200.00 | | | | | | | 200.00 |
| Total Income | 4,119.39 | 14,543.97 | 225,202.29 | 17,066.06 | 27,154.35 | 11,601.55 | 0.00 | 1,513.25 | 2,017.65 | 303,218.51 |
| GROSS PROFIT | 4,119.39 | 14,543.97 | 225,202.29 | 17,066.06 | 27,154.35 | 11,601.55 | 0.00 | 1,513.25 | 2,017.65 | 303,218.51 |
| EXPENSES | | | | | | | | | | |
| 801 Salaries | | | 35,470.40 | | | | | | | 35,470.40 |
| 803.1 Gas/Electric/Cable Utilities | | | 930.00 | | | | | | | 930.00 |
| 804 Water | | | 134.63 | | | | | | | 134.63 |
| 820 Advertising/Promotional | | | 189.00 | | | | | | | 189.00 |
| 825 Dues & Memberships | | | 347.00 | | | | | | | 347.00 |
| 831 Continuing Education | | | 150.00 | | | | | | | 150.00 |
| 831.1 Continuing Education - Mileage | | | 862.31 | | | | | | | 862.31 |
| 841 Web Maintenance | | | 600.00 | | | | | | | 600.00 |
| 841.1 Managed IT | | | 1,340.00 | | | | | | | 1,340.00 |
| 842 Postage | | | 3.32 | | | | | | | 3.32 |
| 843 Supplies | | | 520.53 | | | | | | | 520.53 |
| 844 Telephone | | | 277.98 | | | | | | | 277.98 |
| 845.1 Garbage & Snow Removal | | | | | 368.10 | | | | | 368.10 |
| 846 Unique Management | | | 34.95 | | | | | | | 34.95 |
| 848.2 Accounting Expense | | | | | 1,571.50 | | | | | 1,571.50 |
| 848.3 Legal & Other Professional Fees | | | | | 135.73 | | | | | 135.73 |
| 850 Bonding | | | | | 1,230.00 | | | | | 1,230.00 |
| 851 Miscellaneous Expense | | | -87.62 | | | | | | | -87.62 |
| 852 Building Maintenance | | 4,286.27 | | | | | | | | 4,286.27 |
| 852.5 Copier Expense | | 263.26 | | | | | | | | 263.26 |
| 853 Computer Data | | | 127.83 | | | | | | | 127.83 |
| 865 Payroll Tax - Unemployment | | | | | | | | 99.86 | | 99.86 |
| 866 Payroll Tax - FICA | | | | | | 2,967.06 | | | | 2,967.06 |
| 871 IMRF Expense | | | | 3,658.46 | | | | | | 3,658.46 |
| 872 Books | | | 844.12 | | | | | | | 844.12 |
| 874 Audio Visual | | | 938.10 | | | | | | | 938.10 |
| 874.2 E-books | | | 661.00 | | | | | | | 661.00 |
| 874.7 Electronic Resources | | | 978.31 | | | | | | | 978.31 |
| 881.1 Consortium | | | 2,689.75 | | | | | | | 2,689.75 |
| 889 Other Grant Expense | | | 3,242.20 | | | | | | | 3,242.20 |

| | AUDIT | BUILDING/EQUIPMENT | GENERAL FUND | IMRF | LIABILITY INSURANCE | SOCIAL SECURITY | SPECIAL RESERVE | UNEMPLOYMENT INSURANCE | WORKMEN'S COMP | TOTAL |
|---------------------------------|-------------------|--------------------|---------------------|--------------------|---------------------|-------------------|-----------------|------------------------|-------------------|---------------------|
| 890 Summer Reading Program | | | 169.48 | | | | | | | 169.48 |
| 891.3 Children's Program | | | 371.82 | | | | | | | 371.82 |
| 891.61 YA & Adult Programming | | | 1,351.83 | | | | | | | 1,351.83 |
| 893.2 Custodial Services | | | | | 1,697.67 | | | | | 1,697.67 |
| 893.4 Security/Building Safety | | | | | 100.00 | | | | | 100.00 |
| 893.6 Building Safety (deleted) | | | | | 72.00 | | | | | 72.00 |
| 893.7 Director's Salary 10% | | | | | 730.78 | | | | | 730.78 |
| 893.8 Office Salary 15% | | | | | 671.07 | | | | | 671.07 |
| Total Expenses | 0.00 | 4,549.53 | 52,146.94 | 3,658.46 | 6,576.85 | 2,967.06 | 0.00 | 99.86 | 0.00 | 69,998.70 |
| NET OPERATING INCOME | 4,119.39 | 9,994.44 | 173,055.35 | 13,407.60 | 20,577.50 | 8,634.49 | 0.00 | 1,413.39 | 2,017.65 | 233,219.81 |
| OTHER INCOME | | | | | | | | | | |
| 520 Interest Earned | | | 1,228.08 | | | | 85.52 | | | 1,313.60 |
| Total Other Income | 0.00 | 0.00 | 1,228.08 | 0.00 | 0.00 | 0.00 | 85.52 | 0.00 | 0.00 | 1,313.60 |
| NET OTHER INCOME | 0.00 | 0.00 | 1,228.08 | 0.00 | 0.00 | 0.00 | 85.52 | 0.00 | 0.00 | 1,313.60 |
| NET INCOME | \$4,119.39 | \$9,994.44 | \$174,283.43 | \$13,407.60 | \$20,577.50 | \$8,634.49 | \$85.52 | \$1,413.39 | \$2,017.65 | \$234,533.41 |

Statement of Cash Flows YTD

July - August, 2022

| | Total |
|--|---------------------|
| OPERATING ACTIVITIES | |
| Net Income | 234,533.41 |
| Adjustments to reconcile Net Income to Net Cash provided by operations: | |
| 140 BHBT CD 283 (Spec Reserve) | -42.76 |
| 141 BHBT CD 281 (Spec Reserve) | -42.76 |
| 220 Deferred Revenue | -192,284.42 |
| 353 State Unemployment Tax Payable | -190.47 |
| 361 Iowa State w/h Payable | -343.00 |
| 363 AFLAC w/h Payable | -94.26 |
| 364 IMRF Payable | -3,708.14 |
| Total Adjustments to reconcile Net Income to Net Cash provided by operations: | -196,705.81 |
| Net cash provided by operating activities | 37,827.60 |
| NET CASH INCREASE FOR PERIOD | 37,827.60 |
| Cash at beginning of period | 703,793.53 |
| CASH AT END OF PERIOD | \$741,621.13 |

Audit Fund

July - August, 2022

| | Actual | Budget | Remaining | Total % of Budget |
|-----------------------------|-------------------|-----------------|---------------------|----------------------|
| INCOME | | | | |
| 506 Audit | 4,119.39 | 6,853.96 | 2,734.57 | 60.10 % |
| Total Income | 4,119.39 | 6,853.96 | 2,734.57 | 60.10 % |
| GROSS PROFIT | 4,119.39 | 6,853.96 | 2,734.57 | 60.10 % |
| EXPENSES | | | | |
| 848.1 Audit Expense | | 6,853.96 | 6,853.96 | |
| Total Expenses | 0.00 | 6,853.96 | 6,853.96 | 0.00% |
| NET OPERATING INCOME | 4,119.39 | 0.00 | -4,119.39 | 0.00% |
| NET INCOME | \$4,119.39 | \$0.00 | \$ -4,119.39 | 0.00% |

NOTE

Beginning balance FY22-23 of \$641.78
Plus net gain/loss \$4,119.39.
Current balance \$4,761.17.

Building/Equipment Fund

July - August, 2022

| | Actual | Budget | Remaining | Total % of Budget |
|-----------------------------|-------------------|------------------|---------------------|----------------------|
| INCOME | | | | |
| 504 Operations/Bldg/Maint | 14,543.97 | 24,198.68 | 9,654.71 | 60.10 % |
| Total Income | 14,543.97 | 24,198.68 | 9,654.71 | 60.10 % |
| GROSS PROFIT | 14,543.97 | 24,198.68 | 9,654.71 | 60.10 % |
| EXPENSES | | | | |
| 852 Building Maintenance | 4,286.27 | 9,600.00 | 5,313.73 | 44.65 % |
| 852.1 Equipment Maintenance | | 6,600.00 | 6,600.00 | |
| 852.4 Computer Maintenance | | 3,500.00 | 3,500.00 | |
| 852.5 Copier Expense | 263.26 | 4,498.68 | 4,235.42 | 5.85 % |
| Total Expenses | 4,549.53 | 24,198.68 | 19,649.15 | 18.80 % |
| NET OPERATING INCOME | 9,994.44 | 0.00 | -9,994.44 | 0.00% |
| NET INCOME | \$9,994.44 | \$0.00 | \$ -9,994.44 | 0.00% |

NOTE

Beginning balance FY22-23 of \$38,366.37.

Plus net gain/loss of \$9,994.44

Current balance of \$48,360.81.

General Fund

July - August, 2022

| | | | | Total |
|--------------------------------------|-------------------|-------------------|-------------------|----------------|
| | Actual | Budget | Remaining | % of Budget |
| INCOME | | | | |
| 502 Corporate Levy | 222,783.38 | 370,673.47 | 147,890.09 | 60.10 % |
| 510 Personal Prop Replacement Tax | 1,582.46 | 6,000.00 | 4,417.54 | 26.37 % |
| 515 Fines & Fees | 636.45 | 8,000.00 | 7,363.55 | 7.96 % |
| 526 Other Grants | | 50,000.00 | 50,000.00 | |
| 527 Friends Sponsorship | | 20,000.00 | 20,000.00 | |
| 530 Donations | | 5,000.00 | 5,000.00 | |
| 535 Summer Reading | 200.00 | 2,000.00 | 1,800.00 | 10.00 % |
| 540 Memorials | | 5,000.00 | 5,000.00 | |
| 545 Loan | | 30,000.00 | 30,000.00 | |
| Total Income | 225,202.29 | 496,673.47 | 271,471.18 | 45.34 % |
| GROSS PROFIT | 225,202.29 | 496,673.47 | 271,471.18 | 45.34 % |
| EXPENSES | | | | |
| 801 Salaries | 35,470.40 | 247,145.47 | 211,675.07 | 14.35 % |
| 803.1 Gas/Electric/Cable Utilities | 930.00 | 5,600.00 | 4,670.00 | 16.61 % |
| 804 Water | 134.63 | 900.00 | 765.37 | 14.96 % |
| 820 Advertising/Promotional | 189.00 | 1,100.00 | 911.00 | 17.18 % |
| 825 Dues & Memberships | 347.00 | 2,300.00 | 1,953.00 | 15.09 % |
| 831 Continuing Education | 150.00 | 2,750.00 | 2,600.00 | 5.45 % |
| 831.1 Continuing Education - Mileage | 862.31 | 1,150.00 | 287.69 | 74.98 % |
| 841 Web Maintenance | 600.00 | 5,000.00 | 4,400.00 | 12.00 % |
| 841.1 Managed IT | 1,340.00 | 8,200.00 | 6,860.00 | 16.34 % |
| 842 Postage | 3.32 | 1,500.00 | 1,496.68 | 0.22 % |
| 843 Supplies | 520.53 | 7,000.00 | 6,479.47 | 7.44 % |
| 844 Telephone | 277.98 | 1,750.00 | 1,472.02 | 15.88 % |
| 846 Unique Management | 34.95 | 125.00 | 90.05 | 27.96 % |
| 851 Miscellaneous Expense | -87.62 | 1,300.00 | 1,387.62 | -6.74 % |
| 853 Computer Data | 127.83 | 5,000.00 | 4,872.17 | 2.56 % |
| 854 General Contingency | | 6,000.00 | 6,000.00 | |
| 860 Loan Amortization | | 30,000.00 | 30,000.00 | |
| 872 Books | 844.12 | 22,000.00 | 21,155.88 | 3.84 % |
| 873 Periodicals | | 1,600.00 | 1,600.00 | |
| 874 Audio Visual | 938.10 | 20,000.00 | 19,061.90 | 4.69 % |
| 874.2 E-books | 661.00 | 2,849.00 | 2,188.00 | 23.20 % |
| 874.7 Electronic Resources | 978.31 | 13,404.00 | 12,425.69 | 7.30 % |
| 881.1 Consortium | 2,689.75 | 10,900.00 | 8,210.25 | 24.68 % |
| 889 Other Grant Expense | 3,242.20 | 50,000.00 | 46,757.80 | 6.48 % |
| 889.1 Friend's Sponsorship Exp | | 20,000.00 | 20,000.00 | |
| 890 Summer Reading Program | 169.48 | 2,000.00 | 1,830.52 | 8.47 % |
| 891.3 Children's Program | 371.82 | 3,100.00 | 2,728.18 | 11.99 % |
| 891.61 YA & Adult Programming | 1,351.83 | 3,500.00 | 2,148.17 | 38.62 % |

| | Actual | Budget | Remaining | Total % of Budget |
|-----------------------------|---------------------|--------------------|-----------------------|------------------------------|
| 897 Memorial Expense | | 5,000.00 | 5,000.00 | |
| 899.1 Fund Raising | | 500.00 | 500.00 | |
| Total Expenses | 52,146.94 | 481,673.47 | 429,526.53 | 10.83 % |
| NET OPERATING INCOME | 173,055.35 | 15,000.00 | -158,055.35 | 1,153.70 % |
| OTHER INCOME | | | | |
| 520 Interest Earned | 1,228.08 | | -1,228.08 | |
| Total Other Income | 1,228.08 | 0.00 | -1,228.08 | 0.00% |
| NET OTHER INCOME | 1,228.08 | 0.00 | -1,228.08 | 0.00% |
| NET INCOME | \$174,283.43 | \$15,000.00 | \$ -159,283.43 | 1,161.89 % |

NOTE

General Fund balance transfers to Special Reserve Fund at year end.

IMRF Fund

July - August, 2022

| | Actual | Budget | Remaining | Total % of Budget |
|-----------------------------|--------------------|------------------|----------------------|----------------------|
| INCOME | | | | |
| 503 IMRF | 17,066.06 | 28,394.99 | 11,328.93 | 60.10 % |
| Total Income | 17,066.06 | 28,394.99 | 11,328.93 | 60.10 % |
| GROSS PROFIT | 17,066.06 | 28,394.99 | 11,328.93 | 60.10 % |
| EXPENSES | | | | |
| 871 IMRF Expense | 3,658.46 | 28,394.99 | 24,736.53 | 12.88 % |
| Total Expenses | 3,658.46 | 28,394.99 | 24,736.53 | 12.88 % |
| NET OPERATING INCOME | 13,407.60 | 0.00 | -13,407.60 | 0.00% |
| NET INCOME | \$13,407.60 | \$0.00 | \$ -13,407.60 | 0.00% |

NOTE

Beginning balance FY22-23 of \$11,303.31
Plus net gain/loss of \$13,407.60.
Current balance of \$24,710.91.

Liability Insurance Fund

July - August, 2022

| | Actual | Budget | Remaining | Total % of Budget |
|---------------------------------------|--------------------|------------------|----------------------|----------------------|
| INCOME | | | | |
| 507 Liability Insurance | 27,154.35 | 52,680.80 | 25,526.45 | 51.55 % |
| Total Income | 27,154.35 | 52,680.80 | 25,526.45 | 51.55 % |
| GROSS PROFIT | 27,154.35 | 52,680.80 | 25,526.45 | 51.55 % |
| EXPENSES | | | | |
| 845.1 Garbage & Snow Removal | 368.10 | 6,051.00 | 5,682.90 | 6.08 % |
| 848.2 Accounting Expense | 1,571.50 | 5,250.00 | 3,678.50 | 29.93 % |
| 848.3 Legal & Other Professional Fees | 135.73 | 3,500.00 | 3,364.27 | 3.88 % |
| 850 Bonding | 1,230.00 | 2,000.00 | 770.00 | 61.50 % |
| 893.1 Insurance | | 8,100.00 | 8,100.00 | |
| 893.2 Custodial Services | 1,697.67 | 11,440.00 | 9,742.33 | 14.84 % |
| 893.4 Security/Building Safety | 100.00 | 3,000.00 | 2,900.00 | 3.33 % |
| 893.5 Elevator Maintenance | | 3,000.00 | 3,000.00 | |
| 893.6 Building Safety (deleted) | 72.00 | | -72.00 | |
| 893.7 Director's Salary 10% | 730.78 | 5,000.00 | 4,269.22 | 14.62 % |
| 893.8 Office Salary 15% | 671.07 | 5,000.00 | 4,328.93 | 13.42 % |
| Total Expenses | 6,576.85 | 52,341.00 | 45,764.15 | 12.57 % |
| NET OPERATING INCOME | 20,577.50 | 339.80 | -20,237.70 | 6,055.77 % |
| NET INCOME | \$20,577.50 | \$339.80 | \$ -20,237.70 | 6,055.77 % |

NOTE

Beginning balance FY22-23 of \$79,558.60.

Plus net gain/loss of \$20,577.50.

Current balance of \$100,136.10.

Per Capita Grant Fund

July - August, 2022

| | Actual | Budget | Remaining | Total % of Budget |
|------------------------------|---------------|-----------------|-----------------|----------------------|
| INCOME | | | | |
| 509 Per Capita Grant | | 7,630.18 | 7,630.18 | |
| Total Income | 0.00 | 7,630.18 | 7,630.18 | 0.00% |
| GROSS PROFIT | | | | |
| | 0.00 | 7,630.18 | 7,630.18 | 0.00 % |
| EXPENSES | | | | |
| 892 Per Capita Grant Expense | | 7,630.18 | 7,630.18 | |
| Total Expenses | 0.00 | 7,630.18 | 7,630.18 | 0.00% |
| NET OPERATING INCOME | 0.00 | 0.00 | 0.00 | 0.00% |
| NET INCOME | \$0.00 | \$0.00 | \$0.00 | 0.00% |

NOTE

Beginning balance FY22-23 of \$1252.77.
Plus net gain/loss of \$0.00.
Current balance of \$1,252.77.

Social Security Fund

July - August, 2022

| | Actual | Budget | Remaining | Total % of Budget |
|-----------------------------|-------------------|------------------|---------------------|----------------------|
| INCOME | | | | |
| 508 Social Security | 11,601.55 | 19,303.00 | 7,701.45 | 60.10 % |
| Total Income | 11,601.55 | 19,303.00 | 7,701.45 | 60.10 % |
| GROSS PROFIT | 11,601.55 | 19,303.00 | 7,701.45 | 60.10 % |
| EXPENSES | | | | |
| 866 Payroll Tax - FICA | 2,967.06 | 19,303.00 | 16,335.94 | 15.37 % |
| Total Expenses | 2,967.06 | 19,303.00 | 16,335.94 | 15.37 % |
| NET OPERATING INCOME | 8,634.49 | 0.00 | -8,634.49 | 0.00% |
| NET INCOME | \$8,634.49 | \$0.00 | \$ -8,634.49 | 0.00% |

NOTE

Beginning balance FY22-23 of \$12,740.72.
Plus net gain/loss of \$8,634.49.
Current balance of \$21,375.21.

Special Reserve Fund

July - August, 2022

| | Actual | Budget | Remaining | Total % of Budget |
|-----------------------------|----------------|-------------------|-------------------|----------------------|
| INCOME | | | | |
| 517 Special Reserve | | 150,000.00 | 150,000.00 | |
| Total Income | 0.00 | 150,000.00 | 150,000.00 | 0.00% |
| GROSS PROFIT | 0.00 | 150,000.00 | 150,000.00 | 0.00 % |
| EXPENSES | | | | |
| 899 Special Reserve Expense | | 150,000.00 | 150,000.00 | |
| Total Expenses | 0.00 | 150,000.00 | 150,000.00 | 0.00% |
| NET OPERATING INCOME | 0.00 | 0.00 | 0.00 | 0.00% |
| OTHER INCOME | | | | |
| 520 Interest Earned | 85.52 | | -85.52 | |
| Total Other Income | 85.52 | 0.00 | -85.52 | 0.00% |
| NET OTHER INCOME | 85.52 | 0.00 | -85.52 | 0.00% |
| NET INCOME | \$85.52 | \$0.00 | \$ -85.52 | 0.00% |

NOTE

Beginning balance FY22-23 of \$374,564.21.

Plus net gain/loss of \$85.52.

Current balance of \$374,649.73.

Unemployment Insurance Fund

July - August, 2022

| | Actual | Budget | Remaining | Total % of Budget |
|--------------------------------|-------------------|-----------------|---------------------|----------------------|
| INCOME | | | | |
| 511 Unemployment Insurance | 1,513.25 | 2,517.78 | 1,004.53 | 60.10 % |
| Total Income | 1,513.25 | 2,517.78 | 1,004.53 | 60.10 % |
| GROSS PROFIT | | | | |
| | 1,513.25 | 2,517.78 | 1,004.53 | 60.10 % |
| EXPENSES | | | | |
| 865 Payroll Tax - Unemployment | 99.86 | 2,517.78 | 2,417.92 | 3.97 % |
| Total Expenses | 99.86 | 2,517.78 | 2,417.92 | 3.97 % |
| NET OPERATING INCOME | 1,413.39 | 0.00 | -1,413.39 | 0.00% |
| NET INCOME | \$1,413.39 | \$0.00 | \$ -1,413.39 | 0.00% |

NOTE

Beginning balance FY22-23 of \$22,904.83
Plus net gain/loss of \$1,413.39.
Current balance of \$24,318.22.

Workmen's Compensation Fund

July - August, 2022

| | Actual | Budget | Remaining | Total % of Budget |
|-----------------------------|-------------------|-----------------|---------------------|----------------------|
| INCOME | | | | |
| 512 Workmen's Comp | 2,017.65 | 3,357.04 | 1,339.39 | 60.10 % |
| Total Income | 2,017.65 | 3,357.04 | 1,339.39 | 60.10 % |
| GROSS PROFIT | 2,017.65 | 3,357.04 | 1,339.39 | 60.10 % |
| EXPENSES | | | | |
| 870 Workmen's Comp Exp | | 3,357.04 | 3,357.04 | |
| Total Expenses | 0.00 | 3,357.04 | 3,357.04 | 0.00% |
| NET OPERATING INCOME | 2,017.65 | 0.00 | -2,017.65 | 0.00% |
| NET INCOME | \$2,017.65 | \$0.00 | \$ -2,017.65 | 0.00% |

NOTE

Beginning balance FY22-23 of \$22,425.14.
Plus net gain/loss of \$2,017.65.
Current balance of \$24,442.79.