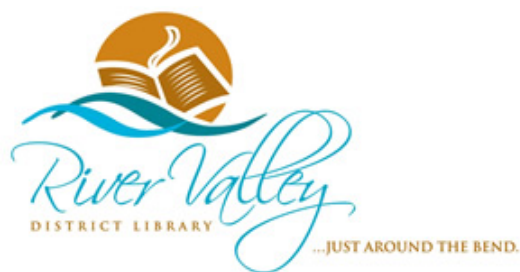


# Management Report

RIVER VALLEY DISTRICT LIBRARY  
For the period ended March 31, 2023



Prepared by  
**Centennial Tax & Accounting**

Prepared on  
**April 14, 2023**

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# Balance Sheet

As of March 31, 2023

	Total
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
110 Checking ##147	585,715.20
115 Petty Cash	244.10
<b>Total Bank Accounts</b>	<b>585,959.30</b>
<b>Other Current Assets</b>	
140 BHBT CD 283 (Spec Reserve)	26,133.99
141 BHBT CD 281 (Spec Reserve)	26,133.99
142 BHBT CD 7701 (Spec Reserve)	100,000.00
<b>Total Other Current Assets</b>	<b>152,267.98</b>
<b>Total Current Assets</b>	<b>738,227.28</b>
<b>Fixed Assets</b>	
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
<b>Total Fixed Assets</b>	<b>704,547.70</b>
<b>TOTAL ASSETS</b>	<b>\$1,442,774.98</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
353 State Unemployment Tax Payable	475.37
361 Iowa State w/h Payable	368.00
<b>Total Other Current Liabilities</b>	<b>843.37</b>
<b>Total Current Liabilities</b>	<b>843.37</b>
<b>Total Liabilities</b>	<b>843.37</b>
<b>Equity</b>	
390 Investment in Capital Assets	699,698.00
400 General Fund	0.00
409 Per Capita Grant Fund	8,853.45
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

	<b>Total</b>
416 Workmen's Compensation Fund	22,425.14
417 Special Reserve Fund	374,564.21
Net Income	170,875.20
<b>Total Equity</b>	<b>1,441,931.61</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,442,774.98</b>

## 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

March 2023

		Total
	Mar 2023	Jul 2022 - Mar 2023 (YTD)
<b>INCOME</b>		
502 Corporate Levy		369,895.51
503 IMRF		28,335.41
504 Operations/Bldg/Maint		24,147.89
506 Audit		6,839.58
507 Liability Insurance		45,085.38
508 Social Security		19,262.48
510 Personal Prop Replacement Tax	1,109.04	2,961.31
511 Unemployment Insurance		2,512.50
512 Workmen's Comp		3,349.98
515 Fines & Fees	341.40	3,081.18
526 Other Grants		10,630.60
527 Friends Sponsorship		3,883.93
530 Donations	1.50	59.08
535 Summer Reading		247.58
540 Memorials		100.00
550 Refunds/Credits	77.62	704.62
<b>Total Income</b>	<b>1,529.56</b>	<b>521,097.03</b>
<b>GROSS PROFIT</b>	<b>1,529.56</b>	<b>521,097.03</b>
<b>EXPENSES</b>		
801 Salaries	17,153.77	172,045.55
803.1 Gas/Electric/Cable Utilities	454.00	4,141.00
804 Water	64.11	585.43
820 Advertising/Promotional		329.00
825 Dues & Memberships		2,641.86
831 Continuing Education		518.52
831.1 Continuing Education - Mileage		672.31
841 Web Maintenance		3,400.00
841.1 Managed IT	714.00	7,030.00
842 Postage	449.24	750.10
843 Supplies	1,059.15	4,850.87
844 Telephone	138.99	1,256.41
845.1 Garbage & Snow Removal	154.76	2,534.41
846 Unique Management	11.65	207.00
848.2 Accounting Expense	434.80	6,109.20
848.3 Legal & Other Professional Fees	225.00	938.83
850 Bonding	50.00	1,387.85
851 Miscellaneous Expense	-132.46	1,885.66
852 Building Maintenance	658.42	11,000.26
852.1 Equipment Maintenance		1,794.33

		<b>Total</b>
	<b>Mar 2023</b>	<b>Jul 2022 - Mar 2023 (YTD)</b>
852.4 Computer Maintenance	146.50	163.49
852.5 Copier Expense	286.56	3,226.97
853 Computer Data	2,921.48	3,526.58
865 Payroll Tax - Unemployment	154.32	751.76
866 Payroll Tax - FICA	1,388.67	14,196.49
871 IMRF Expense	2,046.04	19,680.30
872 Books	3,271.52	11,940.86
873 Periodicals		2,911.65
874 Audio Visual	1,445.53	12,848.51
874.2 E-books		661.00
874.7 Electronic Resources	1,450.77	8,191.59
881.1 Consortium		8,069.25
889 Other Grant Expense		5,938.19
889.1 Friend's Sponsorship Exp	6,546.97	8,825.17
890 Summer Reading Program	-47.58	121.90
891.3 Children's Program	218.48	2,281.88
891.61 YA & Adult Programming	-1,004.55	985.63
892 Per Capita Grant Expense		7,630.18
893.1 Insurance		7,926.00
893.2 Custodial Services	529.38	7,067.77
893.4 Security/Building Safety	62.00	901.00
893.5 Elevator Maintenance	751.71	1,245.15
893.6 Building Safety (deleted)		72.00
893.7 Director's Salary 10%	384.62	3,519.26
893.8 Office Salary 15%	388.80	3,485.12
<b>Total Expenses</b>	<b>42,376.65</b>	<b>360,246.29</b>
<b>NET OPERATING INCOME</b>	<b>-40,847.09</b>	<b>160,850.74</b>
<b>OTHER INCOME</b>		
520 Interest Earned	1,289.19	10,024.46
<b>Total Other Income</b>	<b>1,289.19</b>	<b>10,024.46</b>
<b>NET OTHER INCOME</b>	<b>1,289.19</b>	<b>10,024.46</b>
<b>NET INCOME</b>	<b>\$ -39,557.90</b>	<b>\$170,875.20</b>

# Profit and Loss by Class

July 2022 - March 2023

	AUDIT	BUILDING/EQUIPMENT	GENERAL FUND	IMRF	LIABILITY INSURANCE	PER CAPITA GRANT	SOCIAL SECURITY	SPECIAL RESERVE	UNEMPLOYMENT INSURANCE	WORKMEN'S COMP	TOTAL
<b>INCOME</b>											
502 Corporate Levy			369,895.51								369,895.51
503 IMRF				28,335.41							28,335.41
504 Operations/Bldg/Maint		24,147.89									24,147.89
506 Audit	6,839.58										6,839.58
507 Liability Insurance					45,085.38						45,085.38
508 Social Security							19,262.48				19,262.48
510 Personal Prop Replacement Tax			2,961.31								2,961.31
511 Unemployment Insurance									2,512.50		2,512.50
512 Workmen's Comp										3,349.98	3,349.98
515 Fines & Fees			3,081.18								3,081.18
526 Other Grants			10,630.60								10,630.60
527 Friends Sponsorship			3,883.93								3,883.93
530 Donations			59.08								59.08
535 Summer Reading			247.58								247.58
540 Memorials			100.00								100.00
550 Refunds/Credits			704.62								704.62
<b>Total Income</b>	<b>6,839.58</b>	<b>24,147.89</b>	<b>391,563.81</b>	<b>28,335.41</b>	<b>45,085.38</b>	<b>0.00</b>	<b>19,262.48</b>	<b>0.00</b>	<b>2,512.50</b>	<b>3,349.98</b>	<b>521,097.03</b>
<b>GROSS PROFIT</b>	<b>6,839.58</b>	<b>24,147.89</b>	<b>391,563.81</b>	<b>28,335.41</b>	<b>45,085.38</b>	<b>0.00</b>	<b>19,262.48</b>	<b>0.00</b>	<b>2,512.50</b>	<b>3,349.98</b>	<b>521,097.03</b>
<b>EXPENSES</b>											
801 Salaries			172,045.55								172,045.55
803.1 Gas/Electric/Cable Utilities			4,141.00								4,141.00
804 Water			585.43								585.43
820 Advertising/Promotional			329.00								329.00
825 Dues & Memberships			2,641.86								2,641.86
831 Continuing Education			518.52								518.52
831.1 Continuing Education - Mileage			672.31								672.31
841 Web Maintenance			3,400.00								3,400.00
841.1 Managed IT			7,030.00								7,030.00
842 Postage			750.10								750.10
843 Supplies			4,850.87								4,850.87
844 Telephone			1,256.41								1,256.41
845.1 Garbage & Snow Removal			330.00		2,204.41						2,534.41
846 Unique Management			207.00								207.00
848.2 Accounting Expense			1,618.20		4,491.00						6,109.20
848.3 Legal & Other Professional Fees					938.83						938.83
850 Bonding			22.85		1,365.00						1,387.85
851 Miscellaneous Expense			1,885.66								1,885.66
852 Building Maintenance		11,000.26									11,000.26
852.1 Equipment Maintenance		1,794.33									1,794.33
852.4 Computer Maintenance		163.49									163.49
852.5 Copier Expense		2,727.97	499.00								3,226.97
853 Computer Data			3,526.58								3,526.58
865 Payroll Tax - Unemployment									751.76		751.76
866 Payroll Tax - FICA							14,196.49				14,196.49

	AUDIT	BUILDING/EQUIPMENT	GENERAL FUND	IMRF	LIABILITY INSURANCE	PER CAPITA GRANT	SOCIAL SECURITY	SPECIAL RESERVE	UNEMPLOYMENT INSURANCE	WORKMEN'S COMP	TOTAL
871 IMRF Expense				19,680.30							19,680.30
872 Books			11,940.86								11,940.86
873 Periodicals			2,911.65								2,911.65
874 Audio Visual			12,848.51								12,848.51
874.2 E-books			661.00								661.00
874.7 Electronic Resources			8,191.59								8,191.59
881.1 Consortium			8,069.25								8,069.25
889 Other Grant Expense			5,938.19								5,938.19
889.1 Friend's Sponsorship Exp			8,825.17								8,825.17
890 Summer Reading Program			121.90								121.90
891.3 Children's Program			2,281.88								2,281.88
891.61 YA & Adult Programming			985.63								985.63
892 Per Capita Grant Expense			990.74			6,639.44					7,630.18
893.1 Insurance					7,926.00						7,926.00
893.2 Custodial Services					7,067.77						7,067.77
893.4 Security/Building Safety					901.00						901.00
893.5 Elevator Maintenance					1,245.15						1,245.15
893.6 Building Safety (deleted)					72.00						72.00
893.7 Director's Salary 10%					3,519.26						3,519.26
893.8 Office Salary 15%					3,485.12						3,485.12
<b>Total Expenses</b>	<b>0.00</b>	<b>15,686.05</b>	<b>270,076.71</b>	<b>19,680.30</b>	<b>33,215.54</b>	<b>6,639.44</b>	<b>14,196.49</b>	<b>0.00</b>	<b>751.76</b>	<b>0.00</b>	<b>360,246.29</b>
<b>NET OPERATING INCOME</b>	<b>6,839.58</b>	<b>8,461.84</b>	<b>121,487.10</b>	<b>8,655.11</b>	<b>11,869.84</b>	<b>-6,639.44</b>	<b>5,065.99</b>	<b>0.00</b>	<b>1,760.74</b>	<b>3,349.98</b>	<b>160,850.74</b>
<b>OTHER INCOME</b>											
520 Interest Earned			9,853.28					171.18			10,024.46
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>9,853.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>171.18</b>	<b>0.00</b>	<b>0.00</b>	<b>10,024.46</b>
<b>NET OTHER INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>9,853.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>171.18</b>	<b>0.00</b>	<b>0.00</b>	<b>10,024.46</b>
<b>NET INCOME</b>	<b>\$6,839.58</b>	<b>\$8,461.84</b>	<b>\$131,340.38</b>	<b>\$8,655.11</b>	<b>\$11,869.84</b>	<b>\$-6,639.44</b>	<b>\$5,065.99</b>	<b>\$171.18</b>	<b>\$1,760.74</b>	<b>\$3,349.98</b>	<b>\$170,875.20</b>



# Statement of Cash Flows YTD

July 2022 - March 2023

	<b>Total</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	170,875.20
Adjustments to reconcile Net Income to Net Cash provided by operations:	
140 BHBT CD 283 (Spec Reserve)	-36.16
141 BHBT CD 281 (Spec Reserve)	-36.16
220 Deferred Revenue	-192,284.42
353 State Unemployment Tax Payable	185.03
361 Iowa State w/h Payable	-336.00
363 AFLAC w/h Payable	-94.26
364 IMRF Payable	-3,708.14
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>-196,310.11</b>
<b>Net cash provided by operating activities</b>	<b>-25,434.91</b>
<b>INVESTING ACTIVITIES</b>	
142 BHBT CD 7701 (Spec Reserve)	-100,000.00
<b>Net cash provided by investing activities</b>	<b>-100,000.00</b>
<b>FINANCING ACTIVITIES</b>	
409 Per Capita Grant Fund	7,600.68
<b>Net cash provided by financing activities</b>	<b>7,600.68</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>-117,834.23</b>
Cash at beginning of period	703,793.53
<b>CASH AT END OF PERIOD</b>	<b>\$585,959.30</b>

# Audit Fund

July 2022 - March 2023

	Actual	Budget	Remaining	Total % of Budget
<b>INCOME</b>				
506 Audit	6,839.58	6,853.96	14.38	99.79 %
<b>Total Income</b>	<b>6,839.58</b>	<b>6,853.96</b>	<b>14.38</b>	<b>99.79 %</b>
<b>GROSS PROFIT</b>	<b>6,839.58</b>	<b>6,853.96</b>	<b>14.38</b>	<b>99.79 %</b>
<b>EXPENSES</b>				
848.1 Audit Expense		6,853.96	6,853.96	
<b>Total Expenses</b>	<b>0.00</b>	<b>6,853.96</b>	<b>6,853.96</b>	<b>0.00%</b>
<b>NET OPERATING INCOME</b>	<b>6,839.58</b>	<b>0.00</b>	<b>-6,839.58</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$6,839.58</b>	<b>\$0.00</b>	<b>\$ -6,839.58</b>	<b>0.00%</b>

## NOTE

Beginning balance FY22-23 of \$641.78  
Plus net gain/loss \$6,839.58.  
Current balance \$7,481.36.

# Building/Equipment Fund

July 2022 - March 2023

	Actual	Budget	Remaining	Total % of Budget
<b>INCOME</b>				
504 Operations/Bldg/Maint	24,147.89	24,198.68	50.79	99.79 %
<b>Total Income</b>	<b>24,147.89</b>	<b>24,198.68</b>	<b>50.79</b>	<b>99.79 %</b>
<b>GROSS PROFIT</b>	<b>24,147.89</b>	<b>24,198.68</b>	<b>50.79</b>	<b>99.79 %</b>
<b>EXPENSES</b>				
852 Building Maintenance	11,000.26	9,600.00	-1,400.26	114.59 %
852.1 Equipment Maintenance	1,794.33	6,600.00	4,805.67	27.19 %
852.4 Computer Maintenance	163.49	3,500.00	3,336.51	4.67 %
852.5 Copier Expense	2,727.97	4,498.68	1,770.71	60.64 %
<b>Total Expenses</b>	<b>15,686.05</b>	<b>24,198.68</b>	<b>8,512.63</b>	<b>64.82 %</b>
<b>NET OPERATING INCOME</b>	<b>8,461.84</b>	<b>0.00</b>	<b>-8,461.84</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$8,461.84</b>	<b>\$0.00</b>	<b>\$ -8,461.84</b>	<b>0.00%</b>

## NOTE

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

Plus net gain/loss of \$8,461.84.

Current balance of \$46,828.21.

# General Fund

July 2022 - March 2023

				Total
	Actual	Budget	Remaining	% of Budget
<b>INCOME</b>				
502 Corporate Levy	369,895.51	370,673.47	777.96	99.79 %
510 Personal Prop Replacement Tax	2,961.31	6,000.00	3,038.69	49.36 %
515 Fines & Fees	3,081.18	8,000.00	4,918.82	38.51 %
526 Other Grants	10,630.60	50,000.00	39,369.40	21.26 %
527 Friends Sponsorship	3,883.93	20,000.00	16,116.07	19.42 %
530 Donations	59.08	5,000.00	4,940.92	1.18 %
535 Summer Reading	247.58	2,000.00	1,752.42	12.38 %
540 Memorials	100.00	5,000.00	4,900.00	2.00 %
545 Loan		30,000.00	30,000.00	
550 Refunds/Credits	704.62		-704.62	
<b>Total Income</b>	<b>391,563.81</b>	<b>496,673.47</b>	<b>105,109.66</b>	<b>78.84 %</b>
<b>GROSS PROFIT</b>	<b>391,563.81</b>	<b>496,673.47</b>	<b>105,109.66</b>	<b>78.84 %</b>
<b>EXPENSES</b>				
801 Salaries	172,045.55	247,145.47	75,099.92	69.61 %
803.1 Gas/Electric/Cable Utilities	4,141.00	5,600.00	1,459.00	73.95 %
804 Water	585.43	900.00	314.57	65.05 %
820 Advertising/Promotional	329.00	1,100.00	771.00	29.91 %
825 Dues & Memberships	2,641.86	2,300.00	-341.86	114.86 %
831 Continuing Education	518.52	2,750.00	2,231.48	18.86 %
831.1 Continuing Education - Mileage	672.31	1,150.00	477.69	58.46 %
841 Web Maintenance	3,400.00	5,000.00	1,600.00	68.00 %
841.1 Managed IT	7,030.00	8,200.00	1,170.00	85.73 %
842 Postage	750.10	1,500.00	749.90	50.01 %
843 Supplies	4,850.87	7,000.00	2,149.13	69.30 %
844 Telephone	1,256.41	1,750.00	493.59	71.79 %
845.1 Garbage & Snow Removal	330.00		-330.00	
846 Unique Management	207.00	125.00	-82.00	165.60 %
848.2 Accounting Expense	1,618.20		-1,618.20	
850 Bonding	22.85		-22.85	
851 Miscellaneous Expense	1,885.66	1,300.00	-585.66	145.05 %
852.5 Copier Expense	499.00		-499.00	
853 Computer Data	3,526.58	5,000.00	1,473.42	70.53 %
854 General Contingency		6,000.00	6,000.00	
860 Loan Amortization		30,000.00	30,000.00	
872 Books	11,940.86	22,000.00	10,059.14	54.28 %
873 Periodicals	2,911.65	1,600.00	-1,311.65	181.98 %
874 Audio Visual	12,848.51	20,000.00	7,151.49	64.24 %
874.2 E-books	661.00	2,849.00	2,188.00	23.20 %
874.7 Electronic Resources	8,191.59	13,404.00	5,212.41	61.11 %

	<b>Actual</b>	<b>Budget</b>	<b>Remaining</b>	<b>Total % of Budget</b>
881.1 Consortium	8,069.25	10,900.00	2,830.75	74.03 %
889 Other Grant Expense	5,938.19	50,000.00	44,061.81	11.88 %
889.1 Friend's Sponsorship Exp	8,825.17	20,000.00	11,174.83	44.13 %
890 Summer Reading Program	121.90	2,000.00	1,878.10	6.10 %
891.3 Children's Program	2,281.88	3,100.00	818.12	73.61 %
891.61 YA & Adult Programming	985.63	3,500.00	2,514.37	28.16 %
892 Per Capita Grant Expense	990.74		-990.74	
897 Memorial Expense		5,000.00	5,000.00	
899.1 Fund Raising		500.00	500.00	
<b>Total Expenses</b>	<b>270,076.71</b>	<b>481,673.47</b>	<b>211,596.76</b>	<b>56.07 %</b>
<b>NET OPERATING INCOME</b>	<b>121,487.10</b>	<b>15,000.00</b>	<b>-106,487.10</b>	<b>809.91 %</b>
<b>OTHER INCOME</b>				
520 Interest Earned	9,853.28		-9,853.28	
<b>Total Other Income</b>	<b>9,853.28</b>	<b>0.00</b>	<b>-9,853.28</b>	<b>0.00%</b>
<b>NET OTHER INCOME</b>	<b>9,853.28</b>	<b>0.00</b>	<b>-9,853.28</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$131,340.38</b>	<b>\$15,000.00</b>	<b>\$ -116,340.38</b>	<b>875.60 %</b>

## NOTE

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

# IMRF Fund

July 2022 - March 2023

	Actual	Budget	Remaining	Total % of Budget
<b>INCOME</b>				
503 IMRF	28,335.41	28,394.99	59.58	99.79 %
<b>Total Income</b>	<b>28,335.41</b>	<b>28,394.99</b>	<b>59.58</b>	<b>99.79 %</b>
<b>GROSS PROFIT</b>	<b>28,335.41</b>	<b>28,394.99</b>	<b>59.58</b>	<b>99.79 %</b>
<b>EXPENSES</b>				
871 IMRF Expense	19,680.30	28,394.99	8,714.69	69.31 %
<b>Total Expenses</b>	<b>19,680.30</b>	<b>28,394.99</b>	<b>8,714.69</b>	<b>69.31 %</b>
<b>NET OPERATING INCOME</b>	<b>8,655.11</b>	<b>0.00</b>	<b>-8,655.11</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$8,655.11</b>	<b>\$0.00</b>	<b>\$ -8,655.11</b>	<b>0.00%</b>

## NOTE

Beginning balance FY22-23 of \$11,303.31  
Plus net gain/loss of \$8,655.11.  
Current balance of \$19,958.42.

# Liability Insurance Fund

July 2022 - March 2023

	Actual	Budget	Remaining	Total % of Budget
<b>INCOME</b>				
507 Liability Insurance	45,085.38	52,680.80	7,595.42	85.58 %
<b>Total Income</b>	<b>45,085.38</b>	<b>52,680.80</b>	<b>7,595.42</b>	<b>85.58 %</b>
<b>GROSS PROFIT</b>	<b>45,085.38</b>	<b>52,680.80</b>	<b>7,595.42</b>	<b>85.58 %</b>
<b>EXPENSES</b>				
845.1 Garbage & Snow Removal	2,204.41	6,051.00	3,846.59	36.43 %
848.2 Accounting Expense	4,491.00	5,250.00	759.00	85.54 %
848.3 Legal & Other Professional Fees	938.83	3,500.00	2,561.17	26.82 %
850 Bonding	1,365.00	2,000.00	635.00	68.25 %
893.1 Insurance	7,926.00	8,100.00	174.00	97.85 %
893.2 Custodial Services	7,067.77	11,440.00	4,372.23	61.78 %
893.4 Security/Building Safety	901.00	3,000.00	2,099.00	30.03 %
893.5 Elevator Maintenance	1,245.15	3,000.00	1,754.85	41.51 %
893.6 Building Safety (deleted)	72.00		-72.00	
893.7 Director's Salary 10%	3,519.26	5,000.00	1,480.74	70.39 %
893.8 Office Salary 15%	3,485.12	5,000.00	1,514.88	69.70 %
<b>Total Expenses</b>	<b>33,215.54</b>	<b>52,341.00</b>	<b>19,125.46</b>	<b>63.46 %</b>
<b>NET OPERATING INCOME</b>	<b>11,869.84</b>	<b>339.80</b>	<b>-11,530.04</b>	<b>3,493.18 %</b>
<b>NET INCOME</b>	<b>\$11,869.84</b>	<b>\$339.80</b>	<b>\$ -11,530.04</b>	<b>3,493.18 %</b>

## NOTE

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

Plus net gain/loss of \$11,869.84.

Current balance of \$91,428.44.

# Per Capita Grant Fund

July 2022 - March 2023

	Actual	Budget	Remaining	Total % of Budget
<b>INCOME</b>				
509 Per Capita Grant		7,630.18	7,630.18	
<b>Total Income</b>	<b>0.00</b>	<b>7,630.18</b>	<b>7,630.18</b>	<b>0.00%</b>
<b>GROSS PROFIT</b>	<b>0.00</b>	<b>7,630.18</b>	<b>7,630.18</b>	<b>0.00 %</b>
<b>EXPENSES</b>				
892 Per Capita Grant Expense	6,639.44	7,630.18	990.74	87.02 %
<b>Total Expenses</b>	<b>6,639.44</b>	<b>7,630.18</b>	<b>990.74</b>	<b>87.02 %</b>
<b>NET OPERATING INCOME</b>	<b>-6,639.44</b>	<b>0.00</b>	<b>6,639.44</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$ -6,639.44</b>	<b>\$0.00</b>	<b>\$6,639.44</b>	<b>0.00%</b>

## NOTE

Beginning balance FY22-23 of \$1,252.77.  
Plus net gain/loss of (\$6,639.44).  
Current balance of (\$5,386.67).



# Social Security Fund

July 2022 - March 2023

	Actual	Budget	Remaining	Total % of Budget
<b>INCOME</b>				
508 Social Security	19,262.48	19,303.00	40.52	99.79 %
<b>Total Income</b>	<b>19,262.48</b>	<b>19,303.00</b>	<b>40.52</b>	<b>99.79 %</b>
<b>GROSS PROFIT</b>	<b>19,262.48</b>	<b>19,303.00</b>	<b>40.52</b>	<b>99.79 %</b>
<b>EXPENSES</b>				
866 Payroll Tax - FICA	14,196.49	19,303.00	5,106.51	73.55 %
<b>Total Expenses</b>	<b>14,196.49</b>	<b>19,303.00</b>	<b>5,106.51</b>	<b>73.55 %</b>
<b>NET OPERATING INCOME</b>	<b>5,065.99</b>	<b>0.00</b>	<b>-5,065.99</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$5,065.99</b>	<b>\$0.00</b>	<b>\$ -5,065.99</b>	<b>0.00%</b>

## NOTE

Beginning balance FY22-23 of \$12,740.72.  
Plus net gain/loss of \$5,065.99.  
Current balance of \$17,806.71.

# Special Reserve Fund

July 2022 - March 2023

				Total
	Actual	Budget	Remaining	% of Budget
<b>INCOME</b>				
517 Special Reserve		150,000.00	150,000.00	
<b>Total Income</b>	<b>0.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>0.00%</b>
<b>GROSS PROFIT</b>				
	<b>0.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>0.00 %</b>
<b>EXPENSES</b>				
899 Special Reserve Expense		150,000.00	150,000.00	
<b>Total Expenses</b>	<b>0.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>0.00%</b>
<b>NET OPERATING INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>OTHER INCOME</b>				
520 Interest Earned	171.18		-171.18	
<b>Total Other Income</b>	<b>171.18</b>	<b>0.00</b>	<b>-171.18</b>	<b>0.00%</b>
<b>NET OTHER INCOME</b>	<b>171.18</b>	<b>0.00</b>	<b>-171.18</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$171.18</b>	<b>\$0.00</b>	<b>\$ -171.18</b>	<b>0.00%</b>

## NOTE

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

Plus net gain/loss of \$171.18.

Current balance of \$374,735.39.

# Unemployment Insurance Fund

July 2022 - March 2023

	Actual	Budget	Remaining	Total % of Budget
<b>INCOME</b>				
511 Unemployment Insurance	2,512.50	2,517.78	5.28	99.79 %
<b>Total Income</b>	<b>2,512.50</b>	<b>2,517.78</b>	<b>5.28</b>	<b>99.79 %</b>
<b>GROSS PROFIT</b>				
	<b>2,512.50</b>	<b>2,517.78</b>	<b>5.28</b>	<b>99.79 %</b>
<b>EXPENSES</b>				
865 Payroll Tax - Unemployment	751.76	2,517.78	1,766.02	29.86 %
<b>Total Expenses</b>	<b>751.76</b>	<b>2,517.78</b>	<b>1,766.02</b>	<b>29.86 %</b>
<b>NET OPERATING INCOME</b>	<b>1,760.74</b>	<b>0.00</b>	<b>-1,760.74</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$1,760.74</b>	<b>\$0.00</b>	<b>\$ -1,760.74</b>	<b>0.00%</b>

## NOTE

Beginning balance FY22-23 of \$22,904.83  
Plus net gain/loss of \$1,760.74.  
Current balance of \$24,665.57.

# Workmen's Compensation Fund

July 2022 - March 2023

	Actual	Budget	Remaining	Total % of Budget
<b>INCOME</b>				
512 Workmen's Comp	3,349.98	3,357.04	7.06	99.79 %
<b>Total Income</b>	<b>3,349.98</b>	<b>3,357.04</b>	<b>7.06</b>	<b>99.79 %</b>
<b>GROSS PROFIT</b>	<b>3,349.98</b>	<b>3,357.04</b>	<b>7.06</b>	<b>99.79 %</b>
<b>EXPENSES</b>				
870 Workmen's Comp Exp		3,357.04	3,357.04	
<b>Total Expenses</b>	<b>0.00</b>	<b>3,357.04</b>	<b>3,357.04</b>	<b>0.00%</b>
<b>NET OPERATING INCOME</b>	<b>3,349.98</b>	<b>0.00</b>	<b>-3,349.98</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$3,349.98</b>	<b>\$0.00</b>	<b>\$ -3,349.98</b>	<b>0.00%</b>

## NOTE

Beginning balance FY22-23 of \$22,425.14.  
Plus net gain/loss of \$3,349.98.  
Current balance of \$25,775.12.