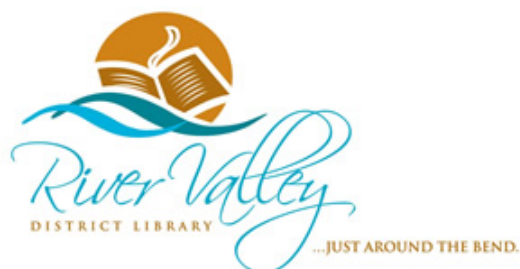


# Management Report

RIVER VALLEY DISTRICT LIBRARY

For the period ended November 30, 2022



Prepared by

**Centennial Tax & Accounting**

Prepared on

**December 8, 2022**

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# Balance Sheet

As of November 30, 2022

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
110 Checking ##147	825,900.32
115 Petty Cash	244.10
<b>Total Bank Accounts</b>	<b>826,144.42</b>
<b>Other Current Assets</b>	
140 BHBT CD 283 (Spec Reserve)	26,183.42
141 BHBT CD 281 (Spec Reserve)	26,183.42
<b>Total Other Current Assets</b>	<b>52,366.84</b>
<b>Total Current Assets</b>	<b>878,511.26</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>\$1,583,058.96</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
353 State Unemployment Tax Payable	80.84
361 Iowa State w/h Payable	407.00
370 Payroll Clearing	-7,899.89
<b>Total Other Current Liabilities</b>	<b>-7,412.05</b>
<b>Total Current Liabilities</b>	<b>-7,412.05</b>
<b>Total Liabilities</b>	<b>-7,412.05</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	319,414.60
<b>Total Equity</b>	<b>1,590,471.01</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,583,058.96</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

November 2022

		Total
	Nov 2022	Jul - Nov, 2022 (YTD)
<b>INCOME</b>		
502 Corporate Levy	63,507.63	363,659.58
503 IMRF	4,864.92	27,857.71
504 Operations/Bldg/Maint	4,145.97	23,740.79
506 Audit	1,174.29	6,724.27
507 Liability Insurance	7,740.74	44,325.30
508 Social Security	3,307.19	18,937.74
510 Personal Prop Replacement Tax		1,852.27
511 Unemployment Insurance	431.37	2,470.14
512 Workmen's Comp	575.17	3,293.52
515 Fines & Fees	229.51	1,771.01
526 Other Grants		4,720.75
527 Friends Sponsorship		3,185.35
530 Donations		47.58
535 Summer Reading		200.00
<b>Total Income</b>	<b>85,976.79</b>	<b>502,786.01</b>
<b>GROSS PROFIT</b>	<b>85,976.79</b>	<b>502,786.01</b>
<b>EXPENSES</b>		
801 Salaries	19,076.42	90,861.28
803.1 Gas/Electric/Cable Utilities	465.00	2,325.00
804 Water	64.11	326.96
820 Advertising/Promotional	70.00	259.00
825 Dues & Memberships	499.00	2,594.86
831 Continuing Education	158.00	308.00
831.1 Continuing Education - Mileage		672.31
841 Web Maintenance		600.00
841.1 Managed IT	1,340.00	3,350.00
842 Postage	50.43	143.05
843 Supplies	246.04	1,743.08
844 Telephone	138.99	555.96
845.1 Garbage & Snow Removal	124.05	890.25
846 Unique Management	55.55	113.80
848.2 Accounting Expense	1,375.80	4,120.00
848.3 Legal & Other Professional Fees	476.44	665.27
850 Bonding	85.00	1,337.85
851 Miscellaneous Expense	175.18	354.84
852 Building Maintenance	338.25	9,195.19
852.1 Equipment Maintenance	943.03	1,526.33
852.5 Copier Expense	298.18	1,942.18
853 Computer Data	36.85	494.55

		<b>Total</b>
	<b>Nov 2022</b>	<b>Jul - Nov, 2022 (YTD)</b>
865 Payroll Tax - Unemployment	38.32	220.60
866 Payroll Tax - FICA	1,584.45	7,585.54
871 IMRF Expense	2,241.32	9,947.53
872 Books	2,053.71	4,843.76
874 Audio Visual	3,022.97	6,441.46
874.2 E-books		661.00
874.7 Electronic Resources	441.77	4,249.63
881.1 Consortium		5,379.50
889 Other Grant Expense		3,242.20
889.1 Friend's Sponsorship Exp	1,655.56	2,218.74
890 Summer Reading Program		169.48
891.3 Children's Program	962.56	1,463.84
891.61 YA & Adult Programming	788.46	505.90
893.1 Insurance		7,926.00
893.2 Custodial Services	928.12	4,496.51
893.4 Security/Building Safety		162.00
893.5 Elevator Maintenance		246.72
893.6 Building Safety (deleted)		72.00
893.7 Director's Salary 10%	384.62	1,865.41
893.8 Office Salary 15%	416.81	1,882.13
<b>Total Expenses</b>	<b>40,534.99</b>	<b>187,959.71</b>
<b>NET OPERATING INCOME</b>	<b>45,441.80</b>	<b>314,826.30</b>
<b>OTHER INCOME</b>		
520 Interest Earned	1,365.35	4,588.30
<b>Total Other Income</b>	<b>1,365.35</b>	<b>4,588.30</b>
<b>NET OTHER INCOME</b>	<b>1,365.35</b>	<b>4,588.30</b>
<b>NET INCOME</b>	<b>\$46,807.15</b>	<b>\$319,414.60</b>

# Profit and Loss by Class

July - November, 2022

	AUDIT	BUILDING/EQUIPMENT	GENERAL FUND	IMRF	LIABILITY INSURANCE	SOCIAL SECURITY	SPECIAL RESERVE	UNEMPLOYMENT INSURANCE	WORKMEN'S COMP	TOTAL
<b>INCOME</b>										
502 Corporate Levy			363,659.58							363,659.58
503 IMRF				27,857.71						27,857.71
504 Operations/Bldg/Maint		23,740.79								23,740.79
506 Audit	6,724.27									6,724.27
507 Liability Insurance					44,325.30					44,325.30
508 Social Security						18,937.74				18,937.74
510 Personal Prop Replacement Tax			1,852.27							1,852.27
511 Unemployment Insurance								2,470.14		2,470.14
512 Workmen's Comp									3,293.52	3,293.52
515 Fines & Fees			1,771.01							1,771.01
526 Other Grants			4,720.75							4,720.75
527 Friends Sponsorship			3,185.35							3,185.35
530 Donations			47.58							47.58
535 Summer Reading			200.00							200.00
<b>Total Income</b>	<b>6,724.27</b>	<b>23,740.79</b>	<b>375,436.54</b>	<b>27,857.71</b>	<b>44,325.30</b>	<b>18,937.74</b>	<b>0.00</b>	<b>2,470.14</b>	<b>3,293.52</b>	<b>502,786.01</b>
<b>GROSS PROFIT</b>	<b>6,724.27</b>	<b>23,740.79</b>	<b>375,436.54</b>	<b>27,857.71</b>	<b>44,325.30</b>	<b>18,937.74</b>	<b>0.00</b>	<b>2,470.14</b>	<b>3,293.52</b>	<b>502,786.01</b>
<b>EXPENSES</b>										
801 Salaries			90,861.28							90,861.28
803.1 Gas/Electric/Cable Utilities			2,325.00							2,325.00
804 Water			326.96							326.96
820 Advertising/Promotional			259.00							259.00
825 Dues & Memberships			2,594.86							2,594.86
831 Continuing Education			308.00							308.00
831.1 Continuing Education - Mileage			672.31							672.31
841 Web Maintenance			600.00							600.00
841.1 Managed IT			3,350.00							3,350.00
842 Postage			143.05							143.05
843 Supplies			1,743.08							1,743.08
844 Telephone			555.96							555.96
845.1 Garbage & Snow Removal					890.25					890.25
846 Unique Management			113.80							113.80
848.2 Accounting Expense					4,120.00					4,120.00
848.3 Legal & Other Professional Fees					665.27					665.27
850 Bonding			22.85		1,315.00					1,337.85
851 Miscellaneous Expense			354.84							354.84
852 Building Maintenance		9,195.19								9,195.19
852.1 Equipment Maintenance		1,526.33								1,526.33
852.5 Copier Expense		1,443.18	499.00							1,942.18
853 Computer Data			494.55							494.55
865 Payroll Tax - Unemployment								220.60		220.60
866 Payroll Tax - FICA						7,585.54				7,585.54
871 IMRF Expense				9,947.53						9,947.53
872 Books			4,843.76							4,843.76
874 Audio Visual			6,441.46							6,441.46

	AUDIT	BUILDING/EQUIPMENT	GENERAL FUND	IMRF	LIABILITY INSURANCE	SOCIAL SECURITY	SPECIAL RESERVE	UNEMPLOYMENT INSURANCE	WORKMEN'S COMP	TOTAL
874.2 E-books			661.00							661.00
874.7 Electronic Resources			4,249.63							4,249.63
881.1 Consortium			5,379.50							5,379.50
889 Other Grant Expense			3,242.20							3,242.20
889.1 Friend's Sponsorship Exp			2,218.74							2,218.74
890 Summer Reading Program			169.48							169.48
891.3 Children's Program			1,463.84							1,463.84
891.61 YA & Adult Programming			505.90							505.90
893.1 Insurance					7,926.00					7,926.00
893.2 Custodial Services					4,496.51					4,496.51
893.4 Security/Building Safety					162.00					162.00
893.5 Elevator Maintenance					246.72					246.72
893.6 Building Safety (deleted)					72.00					72.00
893.7 Director's Salary 10%					1,865.41					1,865.41
893.8 Office Salary 15%					1,882.13					1,882.13
<b>Total Expenses</b>	<b>0.00</b>	<b>12,164.70</b>	<b>134,400.05</b>	<b>9,947.53</b>	<b>23,641.29</b>	<b>7,585.54</b>	<b>0.00</b>	<b>220.60</b>	<b>0.00</b>	<b>187,959.71</b>
<b>NET OPERATING INCOME</b>	<b>6,724.27</b>	<b>11,576.09</b>	<b>241,036.49</b>	<b>17,910.18</b>	<b>20,684.01</b>	<b>11,352.20</b>	<b>0.00</b>	<b>2,249.54</b>	<b>3,293.52</b>	<b>314,826.30</b>
<b>OTHER INCOME</b>										
520 Interest Earned			4,417.12				171.18			4,588.30
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>4,417.12</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>4,588.30</b>
<b>NET OTHER INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>4,417.12</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>4,588.30</b>
<b>NET INCOME</b>	<b>\$6,724.27</b>	<b>\$11,576.09</b>	<b>\$245,453.61</b>	<b>\$17,910.18</b>	<b>\$20,684.01</b>	<b>\$11,352.20</b>	<b>\$171.18</b>	<b>\$2,249.54</b>	<b>\$3,293.52</b>	<b>\$319,414.60</b>



# Statement of Cash Flows YTD

July - November, 2022

	<b>Total</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	319,414.60
Adjustments to reconcile Net Income to Net Cash provided by operations:	
140 BHBT CD 283 (Spec Reserve)	-85.59
141 BHBT CD 281 (Spec Reserve)	-85.59
220 Deferred Revenue	-192,284.42
353 State Unemployment Tax Payable	-209.50
361 Iowa State w/h Payable	-297.00
363 AFLAC w/h Payable	-94.26
364 IMRF Payable	-3,708.14
370 Payroll Clearing	-7,899.89
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>-204,664.39</b>
<b>Net cash provided by operating activities</b>	<b>114,750.21</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>122,350.89</b>
Cash at beginning of period	703,793.53
<b>CASH AT END OF PERIOD</b>	<b>\$826,144.42</b>

# Audit Fund

July - November, 2022

	Actual	Budget	Remaining	Total % of Budget
<b>INCOME</b>				
506 Audit	6,724.27	6,853.96	129.69	98.11 %
<b>Total Income</b>	<b>6,724.27</b>	<b>6,853.96</b>	<b>129.69</b>	<b>98.11 %</b>
<b>GROSS PROFIT</b>	<b>6,724.27</b>	<b>6,853.96</b>	<b>129.69</b>	<b>98.11 %</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>6,724.27</b>	<b>0.00</b>	<b>-6,724.27</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$6,724.27</b>	<b>\$0.00</b>	<b>\$ -6,724.27</b>	<b>0.00%</b>

## NOTE

Beginning balance FY22-23 of \$641.78  
Plus net gain/loss \$6,724.27.  
Current balance \$7,366.05.

# Building/Equipment Fund

July - November, 2022

	Actual	Budget	Remaining	Total % of Budget
<b>INCOME</b>				
504 Operations/Bldg/Maint	23,740.79	24,198.68	457.89	98.11 %
<b>Total Income</b>	<b>23,740.79</b>	<b>24,198.68</b>	<b>457.89</b>	<b>98.11 %</b>
<b>GROSS PROFIT</b>	<b>23,740.79</b>	<b>24,198.68</b>	<b>457.89</b>	<b>98.11 %</b>
<b>EXPENSES</b>				
852 Building Maintenance	9,195.19	9,600.00	404.81	95.78 %
852.1 Equipment Maintenance	1,526.33	6,600.00	5,073.67	23.13 %
852.4 Computer Maintenance		3,500.00	3,500.00	
852.5 Copier Expense	1,443.18	4,498.68	3,055.50	32.08 %
<b>Total Expenses</b>	<b>12,164.70</b>	<b>24,198.68</b>	<b>12,033.98</b>	<b>50.27 %</b>
<b>NET OPERATING INCOME</b>	<b>11,576.09</b>	<b>0.00</b>	<b>-11,576.09</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$11,576.09</b>	<b>\$0.00</b>	<b>\$ -11,576.09</b>	<b>0.00%</b>

## NOTE

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

Plus net gain/loss of \$11,576.09

Current balance of \$49,942.46.

# General Fund

July - November, 2022

				Total
	Actual	Budget	Remaining	% of Budget
<b>INCOME</b>				
502 Corporate Levy	363,659.58	370,673.47	7,013.89	98.11 %
510 Personal Prop Replacement Tax	1,852.27	6,000.00	4,147.73	30.87 %
515 Fines & Fees	1,771.01	8,000.00	6,228.99	22.14 %
526 Other Grants	4,720.75	50,000.00	45,279.25	9.44 %
527 Friends Sponsorship	3,185.35	20,000.00	16,814.65	15.93 %
530 Donations	47.58	5,000.00	4,952.42	0.95 %
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	
<b>Total Income</b>	<b>375,436.54</b>	<b>496,673.47</b>	<b>121,236.93</b>	<b>75.59 %</b>
<b>GROSS PROFIT</b>	<b>375,436.54</b>	<b>496,673.47</b>	<b>121,236.93</b>	<b>75.59 %</b>
<b>EXPENSES</b>				
801 Salaries	90,861.28	247,145.47	156,284.19	36.76 %
803.1 Gas/Electric/Cable Utilities	2,325.00	5,600.00	3,275.00	41.52 %
804 Water	326.96	900.00	573.04	36.33 %
820 Advertising/Promotional	259.00	1,100.00	841.00	23.55 %
825 Dues & Memberships	2,594.86	2,300.00	-294.86	112.82 %
831 Continuing Education	308.00	2,750.00	2,442.00	11.20 %
831.1 Continuing Education - Mileage	672.31	1,150.00	477.69	58.46 %
841 Web Maintenance	600.00	5,000.00	4,400.00	12.00 %
841.1 Managed IT	3,350.00	8,200.00	4,850.00	40.85 %
842 Postage	143.05	1,500.00	1,356.95	9.54 %
843 Supplies	1,743.08	7,000.00	5,256.92	24.90 %
844 Telephone	555.96	1,750.00	1,194.04	31.77 %
846 Unique Management	113.80	125.00	11.20	91.04 %
850 Bonding	22.85		-22.85	
851 Miscellaneous Expense	354.84	1,300.00	945.16	27.30 %
852.5 Copier Expense	499.00		-499.00	
853 Computer Data	494.55	5,000.00	4,505.45	9.89 %
854 General Contingency		6,000.00	6,000.00	
860 Loan Amortization		30,000.00	30,000.00	
872 Books	4,843.76	22,000.00	17,156.24	22.02 %
873 Periodicals		1,600.00	1,600.00	
874 Audio Visual	6,441.46	20,000.00	13,558.54	32.21 %
874.2 E-books	661.00	2,849.00	2,188.00	23.20 %
874.7 Electronic Resources	4,249.63	13,404.00	9,154.37	31.70 %
881.1 Consortium	5,379.50	10,900.00	5,520.50	49.35 %
889 Other Grant Expense	3,242.20	50,000.00	46,757.80	6.48 %
889.1 Friend's Sponsorship Exp	2,218.74	20,000.00	17,781.26	11.09 %

	<b>Actual</b>	<b>Budget</b>	<b>Remaining</b>	<b>Total % of Budget</b>
890 Summer Reading Program	169.48	2,000.00	1,830.52	8.47 %
891.3 Children's Program	1,463.84	3,100.00	1,636.16	47.22 %
891.61 YA & Adult Programming	505.90	3,500.00	2,994.10	14.45 %
897 Memorial Expense		5,000.00	5,000.00	
899.1 Fund Raising		500.00	500.00	
<b>Total Expenses</b>	<b>134,400.05</b>	<b>481,673.47</b>	<b>347,273.42</b>	<b>27.90 %</b>
<b>NET OPERATING INCOME</b>	<b>241,036.49</b>	<b>15,000.00</b>	<b>-226,036.49</b>	<b>1,606.91 %</b>
<b>OTHER INCOME</b>				
520 Interest Earned	4,417.12		-4,417.12	
<b>Total Other Income</b>	<b>4,417.12</b>	<b>0.00</b>	<b>-4,417.12</b>	<b>0.00%</b>
<b>NET OTHER INCOME</b>	<b>4,417.12</b>	<b>0.00</b>	<b>-4,417.12</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$245,453.61</b>	<b>\$15,000.00</b>	<b>\$ -230,453.61</b>	<b>1,636.36 %</b>

## NOTE

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

# IMRF Fund

July - November, 2022

	Actual	Budget	Remaining	Total % of Budget
<b>INCOME</b>				
503 IMRF	27,857.71	28,394.99	537.28	98.11 %
<b>Total Income</b>	<b>27,857.71</b>	<b>28,394.99</b>	<b>537.28</b>	<b>98.11 %</b>
<b>GROSS PROFIT</b>	<b>27,857.71</b>	<b>28,394.99</b>	<b>537.28</b>	<b>98.11 %</b>
<b>EXPENSES</b>				
871 IMRF Expense	9,947.53	28,394.99	18,447.46	35.03 %
<b>Total Expenses</b>	<b>9,947.53</b>	<b>28,394.99</b>	<b>18,447.46</b>	<b>35.03 %</b>
<b>NET OPERATING INCOME</b>	<b>17,910.18</b>	<b>0.00</b>	<b>-17,910.18</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$17,910.18</b>	<b>\$0.00</b>	<b>\$ -17,910.18</b>	<b>0.00%</b>

## NOTE

Beginning balance FY22-23 of \$11,303.31  
Plus net gain/loss of \$17,910.18.  
Current balance of \$29,213.49.

# Liability Insurance Fund

July - November, 2022

	Actual	Budget	Remaining	Total % of Budget
<b>INCOME</b>				
507 Liability Insurance	44,325.30	52,680.80	8,355.50	84.14 %
<b>Total Income</b>	<b>44,325.30</b>	<b>52,680.80</b>	<b>8,355.50</b>	<b>84.14 %</b>
<b>GROSS PROFIT</b>	<b>44,325.30</b>	<b>52,680.80</b>	<b>8,355.50</b>	<b>84.14 %</b>
<b>EXPENSES</b>				
845.1 Garbage & Snow Removal	890.25	6,051.00	5,160.75	14.71 %
848.2 Accounting Expense	4,120.00	5,250.00	1,130.00	78.48 %
848.3 Legal & Other Professional Fees	665.27	3,500.00	2,834.73	19.01 %
850 Bonding	1,315.00	2,000.00	685.00	65.75 %
893.1 Insurance	7,926.00	8,100.00	174.00	97.85 %
893.2 Custodial Services	4,496.51	11,440.00	6,943.49	39.31 %
893.4 Security/Building Safety	162.00	3,000.00	2,838.00	5.40 %
893.5 Elevator Maintenance	246.72	3,000.00	2,753.28	8.22 %
893.6 Building Safety (deleted)	72.00		-72.00	
893.7 Director's Salary 10%	1,865.41	5,000.00	3,134.59	37.31 %
893.8 Office Salary 15%	1,882.13	5,000.00	3,117.87	37.64 %
<b>Total Expenses</b>	<b>23,641.29</b>	<b>52,341.00</b>	<b>28,699.71</b>	<b>45.17 %</b>
<b>NET OPERATING INCOME</b>	<b>20,684.01</b>	<b>339.80</b>	<b>-20,344.21</b>	<b>6,087.11 %</b>
<b>NET INCOME</b>	<b>\$20,684.01</b>	<b>\$339.80</b>	<b>\$ -20,344.21</b>	<b>6,087.11 %</b>

## NOTE

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

Plus net gain/loss of \$20,684.01.

Current balance of \$100,242.61.

# Per Capita Grant Fund

July - November, 2022

	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		7,630.18	7,630.18	
<b>Total Expenses</b>	<b>0.00</b>	<b>7,630.18</b>	<b>7,630.18</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>NET INCOME</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>

## 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 - November, 2022

	Actual	Budget	Remaining	Total % of Budget
<b>INCOME</b>				
508 Social Security	18,937.74	19,303.00	365.26	98.11 %
<b>Total Income</b>	<b>18,937.74</b>	<b>19,303.00</b>	<b>365.26</b>	<b>98.11 %</b>
<b>GROSS PROFIT</b>	<b>18,937.74</b>	<b>19,303.00</b>	<b>365.26</b>	<b>98.11 %</b>
<b>EXPENSES</b>				
866 Payroll Tax - FICA	7,585.54	19,303.00	11,717.46	39.30 %
<b>Total Expenses</b>	<b>7,585.54</b>	<b>19,303.00</b>	<b>11,717.46</b>	<b>39.30 %</b>
<b>NET OPERATING INCOME</b>	<b>11,352.20</b>	<b>0.00</b>	<b>-11,352.20</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$11,352.20</b>	<b>\$0.00</b>	<b>\$ -11,352.20</b>	<b>0.00%</b>

## NOTE

Beginning balance FY22-23 of \$12,740.72.  
Plus net gain/loss of \$11,352.20.  
Current balance of \$24,092.92.

# Special Reserve Fund

July - November, 2022

				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 - November, 2022

	Actual	Budget	Remaining	Total % of Budget
<b>INCOME</b>				
511 Unemployment Insurance	2,470.14	2,517.78	47.64	98.11 %
<b>Total Income</b>	<b>2,470.14</b>	<b>2,517.78</b>	<b>47.64</b>	<b>98.11 %</b>
<b>GROSS PROFIT</b>				
	<b>2,470.14</b>	<b>2,517.78</b>	<b>47.64</b>	<b>98.11 %</b>
<b>EXPENSES</b>				
865 Payroll Tax - Unemployment	220.60	2,517.78	2,297.18	8.76 %
<b>Total Expenses</b>	<b>220.60</b>	<b>2,517.78</b>	<b>2,297.18</b>	<b>8.76 %</b>
<b>NET OPERATING INCOME</b>	<b>2,249.54</b>	<b>0.00</b>	<b>-2,249.54</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$2,249.54</b>	<b>\$0.00</b>	<b>\$ -2,249.54</b>	<b>0.00%</b>

## NOTE

Beginning balance FY22-23 of \$22,904.83  
Plus net gain/loss of \$2,249.54.  
Current balance of \$25,154.37.

# Workmen's Compensation Fund

July - November, 2022

	Actual	Budget	Remaining	Total % of Budget
<b>INCOME</b>				
512 Workmen's Comp	3,293.52	3,357.04	63.52	98.11 %
<b>Total Income</b>	<b>3,293.52</b>	<b>3,357.04</b>	<b>63.52</b>	<b>98.11 %</b>
<b>GROSS PROFIT</b>	<b>3,293.52</b>	<b>3,357.04</b>	<b>63.52</b>	<b>98.11 %</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>3,293.52</b>	<b>0.00</b>	<b>-3,293.52</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$3,293.52</b>	<b>\$0.00</b>	<b>\$ -3,293.52</b>	<b>0.00%</b>

## NOTE

Beginning balance FY22-23 of \$22,425.14.  
Plus net gain/loss of \$3,293.52.  
Current balance of \$25,718.66.