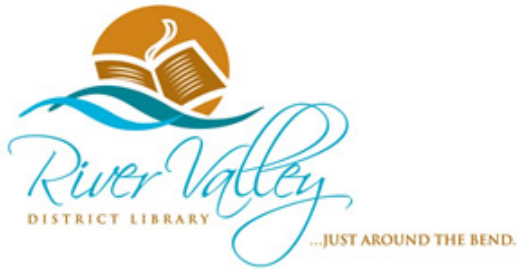


# Financial Statements

RIVER VALLEY DISTRICT LIBRARY

For the period ended November 30, 2023



Prepared by

**Centennial Tax & Accounting**

Prepared on

**December 11, 2023**

# Table of Contents

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Statement of Assets & Liabilities.....	3
Statement of Revenues & Expenses .....	5
Statement of Revenues & Expenses by Class .....	7
Statement of Cash Flows YTD.....	8
Audit Fund.....	9
Building/Equipment Fund.....	10
General Fund .....	11
IMRF Fund .....	13
Liability Insurance Fund .....	14
Per Capita Grant Fund.....	15
Social Security Fund .....	16
Special Reserve Fund.....	17
Unemployment Insurance Fund.....	18
Workmen's Compensation Fund.....	19
FY23-24 - FY24 P&L Classes.....	20

# Statement of Assets & Liabilities

As of November 30, 2023

		Total
	As of Nov 30, 2023	As of Nov 30, 2022 (PY)
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Bank Accounts</b>		
110 Checking ##147	619,174.92	825,900.32
115 Petty Cash	244.10	244.10
<b>Total Bank Accounts</b>	<b>619,419.02</b>	<b>826,144.42</b>
<b>Other Current Assets</b>		
140 BHBT CD 283 (Spec Reserve)	26,969.56	26,183.42
141 BHBT CD 281 (Spec Reserve)	26,969.56	26,183.42
142 BHBT CD 7701 (Spec Reserve)	102,194.71	
143 BHBT CD 8431 (Spec Reserve)	102,118.28	
144 BHBT CD 8432 (Spec Reserve)	50,998.03	
<b>Total Other Current Assets</b>	<b>309,250.14</b>	<b>52,366.84</b>
<b>Total Current Assets</b>	<b>928,669.16</b>	<b>878,511.26</b>
<b>Fixed Assets</b>		
171 Land	121,014.00	121,014.00
172 Land Improvements	36,478.00	36,478.00
175 Buildings	774,229.00	774,229.00
180 Office Equipment	47,015.00	47,015.00
181 Books & Audio Visuals	320,685.70	320,685.70
185 Accumulated Depreciation	-594,874.00	-594,874.00
<b>Total Fixed Assets</b>	<b>704,547.70</b>	<b>704,547.70</b>
<b>TOTAL ASSETS</b>	<b>\$1,633,216.86</b>	<b>\$1,583,058.96</b>

## LIABILITIES AND EQUITY

### Liabilities

#### Current Liabilities

##### Other Current Liabilities

353 State Unemployment Tax Payable	88.00	80.84
361 Iowa State w/h Payable	359.00	407.00
363 AFLAC w/h Payable	-18.02	0.00
364 IMRF Payable	-2,990.07	0.00
370 Payroll Clearing	0.00	-7,899.89

<b>Total Other Current Liabilities</b>	<b>-2,561.09</b>	<b>-7,412.05</b>
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<b>Total Current Liabilities</b>	<b>-2,561.09</b>	<b>-7,412.05</b>
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<b>Total Liabilities</b>	<b>-2,561.09</b>	<b>-7,412.05</b>
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### Equity

	<b>As of Nov 30, 2023</b>	<b>As of Nov 30, 2022 (PY)</b>	<b>Total</b>
390 Investment in Capital Assets	699,698.00		699,698.00
400 General Fund	0.00		0.00
409 Per Capita Grant Fund	-2,767.72		8,853.45
410 Liability Insurance Fund	83,518.41		79,558.60
411 Social Security Fund	13,367.33		12,740.72
412 Building/Equip Fund	38,079.31		38,366.37
413 Audit Fund	181.36		641.78
414 IMRF Fund	13,219.36		11,303.31
415 Unemployment Insurance Fund	24,275.09		22,904.83
416 Workmen's Compensation Fund	25,775.12		22,425.14
417 Special Reserve Fund	406,564.86		374,564.21
Net Income	333,866.83		319,414.60
<b>Total Equity</b>	<b>1,635,777.95</b>		<b>1,590,471.01</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,633,216.86</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.

# Statement of Revenues & Expenses

November 2023

	Nov 2023	Nov 2022 (PY)	Total Jul - Nov, 2023 (YTD)
<b>INCOME</b>			
502 Corporate Levy	63,190.72	63,507.63	381,712.49
503 IMRF	4,802.27	4,864.92	29,164.20
504 Operations/Bldg/Maint	4,092.55	4,145.97	24,854.19
506 Audit	1,159.18	1,174.29	7,039.64
507 Liability Insurance	7,641.01	7,740.74	46,404.08
508 Social Security	3,264.57	3,307.19	19,825.88
510 Personal Prop Replacement Tax			3,618.43
511 Unemployment Insurance	425.84	431.37	2,586.01
512 Workmen's Comp	567.78	575.17	3,448.01
515 Fines & Fees	177.81	229.51	1,052.35
527 Friends Sponsorship			1,000.00
528 Credit Card Points Income			50.00
530 Donations	5.50		142.33
535 Summer Reading			23.79
547 Cordova			10,000.00
<b>Total Income</b>	<b>85,327.23</b>	<b>85,976.79</b>	<b>530,921.40</b>
<b>GROSS PROFIT</b>	<b>85,327.23</b>	<b>85,976.79</b>	<b>530,921.40</b>
<b>EXPENSES</b>			
801 Salaries	28,979.89	19,076.42	107,157.93
803.1 Gas/Electric/Cable Utilities	401.00	465.00	2,111.00
804 Water	65.04	64.11	325.20
820 Advertising/Promotional		70.00	675.75
825 Dues & Memberships	499.00	499.00	1,670.91
831 Continuing Education	512.93	158.00	962.79
831.1 Continuing Education - Mileage	214.84		280.94
841 Web Maintenance			300.00
841.1 Managed IT		1,340.00	4,750.00
842 Postage	27.55	50.43	724.52
843 Supplies	483.30	246.04	1,943.48
844 Telephone	138.99	138.99	700.45
845.1 Garbage & Snow Removal	154.76	124.05	839.80
846 Unique Management		55.55	23.30
848.2 Accounting Expense	467.20	1,375.80	2,333.40
848.3 Legal & Other Professional Fees		476.44	7,646.92
850 Bonding		85.00	1,365.00

			Total
	Nov 2023	Nov 2022 (PY)	Jul - Nov, 2023 (YTD)
851 Miscellaneous Expense		175.18	110.31
852 Building Maintenance	102.75	338.25	1,035.10
852.1 Equipment Maintenance		943.03	436.47
852.4 Computer Maintenance			860.82
852.5 Copier Expense	148.63	298.18	1,711.96
853 Computer Data	42.16	36.85	636.64
865 Payroll Tax - Unemployment	51.26	38.32	226.46
866 Payroll Tax - FICA	2,294.04	1,584.45	8,605.07
871 IMRF Expense	3,386.26	2,241.32	12,817.39
872 Books		2,053.71	3,986.66
874 Audio Visual	1,758.77	3,022.97	8,472.16
874.7 Electronic Resources		441.77	4,779.32
880 Credit Card Points Expense			50.00
881.1 Consortium			5,753.50
889.1 Friend's Sponsorship Exp		1,655.56	102.32
891.3 Children's Program	562.82	962.56	1,757.87
891.4 Services Programming	-592.24		2,750.69
891.61 YA & Adult Programming	731.94	788.46	1,835.64
892 Per Capita Grant Expense			1,553.29
893.1 Insurance			8,377.00
893.2 Custodial Services	158.71	928.12	1,662.96
893.4 Security/Building Safety	216.00		1,266.00
893.5 Elevator Maintenance			255.24
893.7 Director's Salary 10%	558.11	384.62	2,096.58
893.8 Office Salary 15%	475.30	416.81	2,132.75
893.9 Supplies Liability	17.00		410.32
<b>Total Expenses</b>	<b>41,856.01</b>	<b>40,534.99</b>	<b>207,493.91</b>
<b>NET OPERATING INCOME</b>	<b>43,471.22</b>	<b>45,441.80</b>	<b>323,427.49</b>
<b>OTHER INCOME</b>			
520 Interest Earned	2,938.42	1,365.35	10,439.34
<b>Total Other Income</b>	<b>2,938.42</b>	<b>1,365.35</b>	<b>10,439.34</b>
<b>NET OTHER INCOME</b>	<b>2,938.42</b>	<b>1,365.35</b>	<b>10,439.34</b>
<b>NET INCOME</b>	<b>\$46,409.64</b>	<b>\$46,807.15</b>	<b>\$333,866.83</b>

# Statement of Revenues & Expenses by Class

November 2023

	AUDIT		BUILDING/EQUIPMENT		GENERAL FUND			IMRF		LIABILITY INSURANCE		SOCIAL SECURITY		SPECIAL RESERVE		UNEMPLOYMENT INSURANCE		WORKMEN'S COMP		TOTAL	
	Nov 2023	Nov 2022 (PY)	Nov 2023	Nov 2022 (PY)	Nov 2023	Nov 2022 (PY)	Nov 2023	Nov 2022 (PY)	Nov 2023	Nov 2022 (PY)	Nov 2023	Nov 2022 (PY)	Nov 2023	Nov 2022 (PY)	Nov 2023	Nov 2022 (PY)	Nov 2023	Nov 2022 (PY)	Nov 2023	Nov 2022 (PY)	Nov 2023
<b>INCOME</b>																					
502 Corporate Levy					63,190.72	63,507.63														63,190.72	63,507.63
503 IMRF							4,802.27	4,864.92												4,802.27	4,864.92
504 Operations/Bldg/Maint			4,092.55	4,145.97																4,092.55	4,145.97
506 Audit	1,159.18	1,174.29																		1,159.18	1,174.29
507 Liability Insurance									7,641.01	7,740.74										7,641.01	7,740.74
508 Social Security											3,264.57	3,307.19								3,264.57	3,307.19
511 Unemployment Insurance														425.84	431.37					425.84	431.37
512 Workmen's Comp																	567.78	575.17		567.78	575.17
515 Fines & Fees					177.81	229.51														177.81	229.51
530 Donations					5.50															5.50	0.00
<b>Total Income</b>	<b>1,159.18</b>	<b>1,174.29</b>	<b>4,092.55</b>	<b>4,145.97</b>	<b>63,374.03</b>	<b>63,737.14</b>	<b>4,802.27</b>	<b>4,864.92</b>	<b>7,641.01</b>	<b>7,740.74</b>	<b>3,264.57</b>	<b>3,307.19</b>	<b>0.00</b>	<b>0.00</b>	<b>425.84</b>	<b>431.37</b>	<b>567.78</b>	<b>575.17</b>	<b>85,327.23</b>	<b>85,976.79</b>	
<b>GROSS PROFIT</b>	<b>1,159.18</b>	<b>1,174.29</b>	<b>4,092.55</b>	<b>4,145.97</b>	<b>63,374.03</b>	<b>63,737.14</b>	<b>4,802.27</b>	<b>4,864.92</b>	<b>7,641.01</b>	<b>7,740.74</b>	<b>3,264.57</b>	<b>3,307.19</b>	<b>0.00</b>	<b>0.00</b>	<b>425.84</b>	<b>431.37</b>	<b>567.78</b>	<b>575.17</b>	<b>85,327.23</b>	<b>85,976.79</b>	
<b>EXPENSES</b>																					
801 Salaries					28,979.89	19,076.42														28,979.89	19,076.42
803.1 Gas/Electric/Cable Utilities					401.00	465.00														401.00	465.00
804 Water					65.04	64.11														65.04	64.11
820 Advertising/Promotional						70.00														0.00	70.00
825 Dues & Memberships					499.00	499.00														499.00	499.00
831 Continuing Education					512.93	158.00														512.93	158.00
831.1 Continuing Education - Mileage					214.84															214.84	0.00
841.1 Managed IT						1,340.00														0.00	1,340.00
842 Postage					27.55	50.43														27.55	50.43
843 Supplies					483.30	246.04														483.30	246.04
844 Telephone					138.99	138.99														138.99	138.99
845.1 Garbage & Snow Removal									154.76	124.05										154.76	124.05
846 Unique Management						55.55														0.00	55.55
848.2 Accounting Expense					467.20					1,375.80										467.20	1,375.80
848.3 Legal & Other Professional Fees										476.44										0.00	476.44
850 Bonding										85.00										0.00	85.00
851 Miscellaneous Expense						175.18														0.00	175.18
852 Building Maintenance			102.75	338.25																102.75	338.25
852.1 Equipment Maintenance				943.03																0.00	943.03
852.5 Copier Expense				298.18	148.63															148.63	298.18
853 Computer Data					42.16	36.85														42.16	36.85
865 Payroll Tax - Unemployment															51.26	38.32				51.26	38.32
866 Payroll Tax - FICA											2,294.04	1,584.45								2,294.04	1,584.45
871 IMRF Expense							3,386.26	2,241.32												3,386.26	2,241.32
872 Books						2,053.71														0.00	2,053.71
874 Audio Visual					1,758.77	3,022.97														1,758.77	3,022.97
874.7 Electronic Resources						441.77														0.00	441.77
889.1 Friend's Sponsorship Exp						1,655.56														0.00	1,655.56
891.3 Children's Program					562.82	962.56														562.82	962.56
891.4 Services Programming					-592.24															-592.24	0.00
891.61 YA & Adult Programming					731.94	788.46														731.94	788.46
893.2 Custodial Services									158.71	928.12										158.71	928.12
893.4 Security/Building Safety										216.00										216.00	0.00
893.7 Director's Salary 10%									558.11	384.62										558.11	384.62
893.8 Office Salary 15%									475.30	416.81										475.30	416.81
893.9 Supplies Liability										17.00										17.00	0.00
<b>Total Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>102.75</b>	<b>1,579.46</b>	<b>34,441.82</b>	<b>31,300.60</b>	<b>3,386.26</b>	<b>2,241.32</b>	<b>1,579.88</b>	<b>3,790.84</b>	<b>2,294.04</b>	<b>1,584.45</b>	<b>0.00</b>	<b>0.00</b>	<b>51.26</b>	<b>38.32</b>	<b>0.00</b>	<b>0.00</b>	<b>41,856.01</b>	<b>40,534.99</b>	
<b>NET OPERATING INCOME</b>	<b>1,159.18</b>	<b>1,174.29</b>	<b>3,989.80</b>	<b>2,566.51</b>	<b>28,932.21</b>	<b>32,436.54</b>	<b>1,416.01</b>	<b>2,623.60</b>	<b>6,061.13</b>	<b>3,949.90</b>	<b>970.53</b>	<b>1,722.74</b>	<b>0.00</b>	<b>0.00</b>	<b>374.58</b>	<b>393.05</b>	<b>567.78</b>	<b>575.17</b>	<b>43,471.22</b>	<b>45,441.80</b>	
<b>OTHER INCOME</b>																					
520 Interest Earned					2,938.42	1,279.69								85.66						2,938.42	1,365.35
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,938.42</b>	<b>1,279.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>85.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,938.42</b>	<b>1,365.35</b>
<b>NET OTHER INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,938.42</b>	<b>1,279.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>85.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,938.42</b>	<b>1,365.35</b>
<b>NET INCOME</b>	<b>\$1,159.18</b>	<b>\$1,174.29</b>	<b>\$3,989.80</b>	<b>\$2,566.51</b>	<b>\$31,870.63</b>	<b>\$33,716.23</b>	<b>\$1,416.01</b>	<b>\$2,623.60</b>	<b>\$6,061.13</b>	<b>\$3,949.90</b>	<b>\$970.53</b>	<b>\$1,722.74</b>	<b>\$0.00</b>	<b>\$85.66</b>	<b>\$374.58</b>	<b>\$393.05</b>	<b>\$567.78</b>	<b>\$575.17</b>	<b>\$46,409.64</b>	<b>\$46,807.15</b>	

# Statement of Cash Flows YTD

November 2023

	<b>Total</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	46,409.64
Adjustments to reconcile Net Income to Net Cash provided by operations:	
140 BHBT CD 283 (Spec Reserve)	-284.51
141 BHBT CD 281 (Spec Reserve)	-284.51
143 BHBT CD 8431 (Spec Reserve)	-1,064.69
144 BHBT CD 8432 (Spec Reserve)	-501.48
353 State Unemployment Tax Payable	51.26
361 Iowa State w/h Payable	196.00
364 IMRF Payable	-2,990.12
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>-4,878.05</b>
<b>Net cash provided by operating activities</b>	<b>41,531.59</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>41,531.59</b>
Cash at beginning of period	577,887.43
<b>CASH AT END OF PERIOD</b>	<b>\$619,419.02</b>



# Audit Fund

November 2023

				Total
	Actual	Budget	Remaining	% Remaining
<b>INCOME</b>				
506 Audit	1,159.18	6,868.93	5,709.75	83.12 %
<b>Total Income</b>	<b>1,159.18</b>	<b>6,868.93</b>	<b>5,709.75</b>	<b>83.12 %</b>
<b>GROSS PROFIT</b>	<b>1,159.18</b>	<b>6,868.93</b>	<b>5,709.75</b>	<b>83.12 %</b>
<b>EXPENSES</b>				
848.1 Audit Expense		6,869.00	6,869.00	100.00 %
<b>Total Expenses</b>	<b>0.00</b>	<b>6,869.00</b>	<b>6,869.00</b>	<b>100.00 %</b>
<b>NET OPERATING INCOME</b>	<b>1,159.18</b>	<b>-0.07</b>	<b>-1,159.25</b>	<b>1,656,071.43 %</b>
<b>NET INCOME</b>	<b>\$1,159.18</b>	<b>\$ -0.07</b>	<b>\$ -1,159.25</b>	<b>1,656,071.43 %</b>

## NOTE

Beginning balance FY23-24 of \$181.36.

Plus net gain/loss \$7,039.64.

Current balance \$7,221.00.

# Building/Equipment Fund

November 2023

				Total
	Actual	Budget	Remaining	% of Budget
<b>INCOME</b>				
504 Operations/Bldg/Maint	4,092.55	24,339.89	20,247.34	16.81 %
<b>Total Income</b>	<b>4,092.55</b>	<b>24,339.89</b>	<b>20,247.34</b>	<b>16.81 %</b>
<b>GROSS PROFIT</b>	<b>4,092.55</b>	<b>24,339.89</b>	<b>20,247.34</b>	<b>16.81 %</b>
<b>EXPENSES</b>				
852 Building Maintenance	102.75	9,741.21	9,638.46	1.05 %
852.1 Equipment Maintenance		6,600.00	6,600.00	
852.4 Computer Maintenance		3,500.00	3,500.00	
852.5 Copier Expense		4,498.68	4,498.68	
<b>Total Expenses</b>	<b>102.75</b>	<b>24,339.89</b>	<b>24,237.14</b>	<b>0.42 %</b>
<b>NET OPERATING INCOME</b>	<b>3,989.80</b>	<b>0.00</b>	<b>-3,989.80</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$3,989.80</b>	<b>\$0.00</b>	<b>\$ -3,989.80</b>	<b>0.00%</b>

## NOTE

Beginning balance FY23-24 of \$38,079.31.

Plus net gain/loss of \$22,619.77.

Current balance of \$60,699.08.

# General Fund

October 2023

				Total
	Actual	Budget	Remaining	% Remaining
<b>INCOME</b>				
502 Corporate Levy	7,558.71	0.00	-7,558.71	
510 Personal Prop Replacement Tax	184.59	0.00	-184.59	
515 Fines & Fees	210.41	0.00	-210.41	
528 Credit Card Points Income	50.00		-50.00	
530 Donations	54.58	0.00	-54.58	
<b>Total Income</b>	<b>8,058.29</b>	<b>0.00</b>	<b>-8,058.29</b>	<b>0.00%</b>
<b>GROSS PROFIT</b>	<b>8,058.29</b>	<b>0.00</b>	<b>-8,058.29</b>	<b>0.00%</b>
<b>EXPENSES</b>				
801 Salaries	20,985.48	0.00	-20,985.48	
803.1 Gas/Electric/Cable Utilities	401.00	0.00	-401.00	
804 Water	65.04	0.00	-65.04	
820 Advertising/Promotional	100.00	0.00	-100.00	
825 Dues & Memberships	237.91	0.00	-237.91	
831 Continuing Education	239.86	0.00	-239.86	
831.1 Continuing Education - Mileage	184.92	0.00	-184.92	
841 Web Maintenance	300.00	0.00	-300.00	
842 Postage	144.07	0.00	-144.07	
843 Supplies	330.56	0.00	-330.56	
844 Telephone	104.24	0.00	-104.24	
846 Unique Management	11.65	0.00	-11.65	
848.2 Accounting Expense	467.20		-467.20	
848.3 Legal & Other Professional Fees	33.41		-33.41	
852.5 Copier Expense	817.30		-817.30	
853 Computer Data	42.16	0.00	-42.16	
872 Books	913.14	0.00	-913.14	
874 Audio Visual	1,398.14	0.00	-1,398.14	
874.7 Electronic Resources	1,297.81	0.00	-1,297.81	
880 Credit Card Points Expense	50.00		-50.00	
881.1 Consortium	2,876.75	0.00	-2,876.75	
889.1 Friend's Sponsorship Exp	59.18	0.00	-59.18	
891.3 Children's Program	220.33	0.00	-220.33	
891.4 Services Programming	529.47	0.00	-529.47	
891.61 YA & Adult Programming	272.80	0.00	-272.80	

	Actual	Budget	Remaining	Total % Remaining
<b>Total Expenses</b>	<b>32,082.42</b>	<b>0.00</b>	<b>-32,082.42</b>	<b>0.00%</b>
<b>NET OPERATING INCOME</b>	<b>-24,024.13</b>	<b>0.00</b>	<b>24,024.13</b>	<b>0.00%</b>
<b>OTHER INCOME</b>				
520 Interest Earned	1,399.69		-1,399.69	
<b>Total Other Income</b>	<b>1,399.69</b>	<b>0.00</b>	<b>-1,399.69</b>	<b>0.00%</b>
<b>NET OTHER INCOME</b>	<b>1,399.69</b>	<b>0.00</b>	<b>-1,399.69</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$ -22,624.44</b>	<b>\$0.00</b>	<b>\$22,624.44</b>	<b>0.00%</b>

## NOTE

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

# IMRF Fund

November 2023

	Actual	Budget	Remaining	Total % of Budget
<b>INCOME</b>				
503 IMRF	4,802.27	28,520.98	23,718.71	16.84 %
<b>Total Income</b>	<b>4,802.27</b>	<b>28,520.98</b>	<b>23,718.71</b>	<b>16.84 %</b>
<b>GROSS PROFIT</b>	<b>4,802.27</b>	<b>28,520.98</b>	<b>23,718.71</b>	<b>16.84 %</b>
<b>EXPENSES</b>				
871 IMRF Expense	3,386.26	28,520.98	25,134.72	11.87 %
<b>Total Expenses</b>	<b>3,386.26</b>	<b>28,520.98</b>	<b>25,134.72</b>	<b>11.87 %</b>
<b>NET OPERATING INCOME</b>	<b>1,416.01</b>	<b>0.00</b>	<b>-1,416.01</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$1,416.01</b>	<b>\$0.00</b>	<b>\$ -1,416.01</b>	<b>0.00%</b>

## NOTE

Beginning balance FY23-24 of \$13,219.36.

Plus net gain/loss of \$16,346.81.

Current balance of \$29,566.17.

# Liability Insurance Fund

November 2023

				Total
	Actual	Budget	Remaining	% of Budget
<b>INCOME</b>				
507 Liability Insurance	7,641.01	45,245.33	37,604.32	16.89 %
<b>Total Income</b>	<b>7,641.01</b>	<b>45,245.33</b>	<b>37,604.32</b>	<b>16.89 %</b>
<b>GROSS PROFIT</b>	<b>7,641.01</b>	<b>45,245.33</b>	<b>37,604.32</b>	<b>16.89 %</b>
<b>EXPENSES</b>				
845.1 Garbage & Snow Removal	154.76	6,000.00	5,845.24	2.58 %
848.2 Accounting Expense		6,750.00	6,750.00	
848.3 Legal & Other Professional Fees		26,000.00	26,000.00	
850 Bonding		2,000.00	2,000.00	
893.1 Insurance		10,500.00	10,500.00	
893.2 Custodial Services	158.71	1,500.00	1,341.29	10.58 %
893.4 Security/Building Safety	216.00	3,500.00	3,284.00	6.17 %
893.5 Elevator Maintenance		4,000.00	4,000.00	
893.7 Director's Salary 10%	558.11	5,313.00	4,754.89	10.50 %
893.8 Office Salary 15%	475.30	5,760.00	5,284.70	8.25 %
893.9 Supplies Liability	17.00	2,972.33	2,955.33	0.57 %
<b>Total Expenses</b>	<b>1,579.88</b>	<b>74,295.33</b>	<b>72,715.45</b>	<b>2.13 %</b>
<b>NET OPERATING INCOME</b>	<b>6,061.13</b>	<b>-29,050.00</b>	<b>-35,111.13</b>	<b>-20.86 %</b>
<b>NET INCOME</b>	<b>\$6,061.13</b>	<b>\$ -29,050.00</b>	<b>\$ -35,111.13</b>	<b>-20.86 %</b>

## NOTE

Beginning balance FY23-24 of \$83,518.41.

Plus net gain/loss of \$20,344.42.

Current balance of \$103,862.83.

# Per Capita Grant Fund

November 2023

				<b>Total</b>
	<b>Actual</b>	<b>Budget</b>	<b>Remaining</b>	<b>% of Budget</b>
<b>INCOME</b>				
509 Per Capita Grant		7,600.18	7,600.18	
<b>Total Income</b>	<b>0.00</b>	<b>7,600.18</b>	<b>7,600.18</b>	<b>0.00%</b>
<b>GROSS PROFIT</b>	<b>0.00</b>	<b>7,600.18</b>	<b>7,600.18</b>	<b>0.00 %</b>
<b>EXPENSES</b>				
892 Per Capita Grant Expense		7,600.18	7,600.18	
<b>Total Expenses</b>	<b>0.00</b>	<b>7,600.18</b>	<b>7,600.18</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 FY23-24 of (\$2,767.72).

Plus net gain/loss of (\$145.50).

Current balance of (\$2,913.22).

# Social Security Fund

November 2023

				Total
	Actual	Budget	Remaining	% of Budget
<b>INCOME</b>				
508 Social Security	3,264.57	19,412.00	16,147.43	16.82 %
<b>Total Income</b>	<b>3,264.57</b>	<b>19,412.00</b>	<b>16,147.43</b>	<b>16.82 %</b>
<b>GROSS PROFIT</b>	<b>3,264.57</b>	<b>19,412.00</b>	<b>16,147.43</b>	<b>16.82 %</b>
<b>EXPENSES</b>				
866 Payroll Tax - FICA	2,294.04	19,412.19	17,118.15	11.82 %
<b>Total Expenses</b>	<b>2,294.04</b>	<b>19,412.19</b>	<b>17,118.15</b>	<b>11.82 %</b>
<b>NET OPERATING INCOME</b>	<b>970.53</b>	<b>-0.19</b>	<b>-970.72</b>	<b>-510,805.26 %</b>
<b>NET INCOME</b>	<b>\$970.53</b>	<b>\$ -0.19</b>	<b>\$ -970.72</b>	<b>-510,805.26 %</b>

## NOTE

Beginning balance FY23-24 of \$13,367.33.

Plus net gain/loss of \$11,220.81.

Current balance of \$24,588.14.



# Special Reserve Fund

November 2023

				<b>Total</b>
	<b>Actual</b>	<b>Budget</b>	<b>Remaining</b>	<b>% of Budget</b>
<b>INCOME</b>				
517 Special Reserve		25,000.00	25,000.00	
<b>Total Income</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00%</b>
<b>GROSS PROFIT</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00 %</b>
<b>EXPENSES</b>				
899 Special Reserve Expense		25,000.00	25,000.00	
<b>Total Expenses</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</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>NET INCOME</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>

## NOTE

Beginning balance FY23-24 of \$406,564.86.

Plus net gain/loss of \$0.00.

Current balance of \$406,564.86.

# Unemployment Insurance Fund

November 2023

				Total
	Actual	Budget	Remaining	% of Budget
<b>INCOME</b>				
511 Unemployment Insurance	425.84	2,538.52	2,112.68	16.78 %
<b>Total Income</b>	<b>425.84</b>	<b>2,538.52</b>	<b>2,112.68</b>	<b>16.78 %</b>
<b>GROSS PROFIT</b>	<b>425.84</b>	<b>2,538.52</b>	<b>2,112.68</b>	<b>16.78 %</b>
<b>EXPENSES</b>				
865 Payroll Tax - Unemployment	51.26	2,538.52	2,487.26	2.02 %
<b>Total Expenses</b>	<b>51.26</b>	<b>2,538.52</b>	<b>2,487.26</b>	<b>2.02 %</b>
<b>NET OPERATING INCOME</b>	<b>374.58</b>	<b>0.00</b>	<b>-374.58</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$374.58</b>	<b>\$0.00</b>	<b>\$ -374.58</b>	<b>0.00%</b>

## NOTE

Beginning balance FY23-24 of \$24,275.09.

Plus net gain/loss of \$2,359.55.

Current balance of \$26,634.64.

# Workmen's Compensation Fund

November 2023

	Actual	Budget	Remaining	Total % of Budget
<b>INCOME</b>				
512 Workmen's Comp	567.78	3,434.46	2,866.68	16.53 %
<b>Total Income</b>	<b>567.78</b>	<b>3,434.46</b>	<b>2,866.68</b>	<b>16.53 %</b>
<b>GROSS PROFIT</b>	<b>567.78</b>	<b>3,434.46</b>	<b>2,866.68</b>	<b>16.53 %</b>
<b>EXPENSES</b>				
870 Workmen's Comp Exp		3,434.46	3,434.46	
<b>Total Expenses</b>	<b>0.00</b>	<b>3,434.46</b>	<b>3,434.46</b>	<b>0.00%</b>
<b>NET OPERATING INCOME</b>	<b>567.78</b>	<b>0.00</b>	<b>-567.78</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$567.78</b>	<b>\$0.00</b>	<b>\$ -567.78</b>	<b>0.00%</b>

## NOTE

Beginning balance FY23-24 of \$25,775.12.

Plus net gain/loss of \$3,448.01.

Current balance of \$29,223.13.

# FY23-24 - FY24 P&L Classes

July 2023 - June 2024

	Actual	Budget	over Budget	Total % of Budget
<b>INCOME</b>				
502 Corporate Levy	381,712.49	395,709.94	-13,997.45	96.46 %
503 IMRF	29,164.20	28,520.98	643.22	102.26 %
504 Operations/Bldg/Maint	24,854.19	24,339.89	514.30	102.11 %
506 Audit	7,039.64	6,868.93	170.71	102.49 %
507 Liability Insurance	46,404.08	45,245.33	1,158.75	102.56 %
508 Social Security	19,825.88	19,412.00	413.88	102.13 %
509 Per Capita Grant		7,600.18	-7,600.18	
510 Personal Prop Replacement Tax	3,618.43	4,000.00	-381.57	90.46 %
511 Unemployment Insurance	2,586.01	2,538.52	47.49	101.87 %
512 Workmen's Comp	3,448.01	3,434.46	13.55	100.39 %
515 Fines & Fees	1,052.35	4,000.00	-2,947.65	26.31 %
517 Special Reserve		25,000.00	-25,000.00	
526 Other Grants		10,000.00	-10,000.00	
527 Friends Sponsorship	1,000.00	7,500.00	-6,500.00	13.33 %
528 Credit Card Points Income	50.00		50.00	
530 Donations	166.12	400.00	-233.88	41.53 %
535 Summer Reading	23.79	2,000.00	-1,976.21	1.19 %
540 Memorials		750.00	-750.00	
545 Loan		10,000.00	-10,000.00	
547 Cordova	10,000.00	10,000.00	0.00	100.00 %
549 General Contingency Income		6,000.00	-6,000.00	
<b>Total Income</b>	<b>530,945.19</b>	<b>613,320.23</b>	<b>-82,375.04</b>	<b>86.57 %</b>
<b>GROSS PROFIT</b>	<b>530,945.19</b>	<b>613,320.23</b>	<b>-82,375.04</b>	<b>86.57 %</b>
<b>EXPENSES</b>				
801 Salaries	107,157.93	247,270.16	-140,112.23	43.34 %
803.1 Gas/Electric/Cable Utilities	2,495.00	6,000.00	-3,505.00	41.58 %
804 Water	325.20	950.00	-624.80	34.23 %
820 Advertising/Promotional	675.75	6,000.00	-5,324.25	11.26 %
825 Dues & Memberships	1,670.91	2,800.00	-1,129.09	59.68 %
831 Continuing Education	962.79	3,750.00	-2,787.21	25.67 %
831.1 Continuing Education - Mileage	280.94	1,400.00	-1,119.06	20.07 %
841 Web Maintenance	300.00	4,000.00	-3,700.00	7.50 %
841.1 Managed IT	4,750.00	7,500.00	-2,750.00	63.33 %
842 Postage	724.52	1,500.00	-775.48	48.30 %
843 Supplies	2,224.38	6,000.00	-3,775.62	37.07 %
844 Telephone	839.44	1,750.00	-910.56	47.97 %
845.1 Garbage & Snow Removal	839.80	6,000.00	-5,160.20	14.00 %

				<b>Total</b>
	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>	<b>% of Budget</b>
846 Unique Management	46.60	300.00	-253.40	15.53 %
848.1 Audit Expense		6,869.00	-6,869.00	
848.2 Accounting Expense	2,333.40	6,750.00	-4,416.60	34.57 %
848.3 Legal & Other Professional Fees	9,739.48	26,000.00	-16,260.52	37.46 %
850 Bonding	1,365.00	2,000.00	-635.00	68.25 %
851 Miscellaneous Expense	110.31	1,300.00	-1,189.69	8.49 %
852 Building Maintenance	1,035.10	9,741.21	-8,706.11	10.63 %
852.1 Equipment Maintenance	436.47	6,600.00	-6,163.53	6.61 %
852.4 Computer Maintenance	860.82	3,500.00	-2,639.18	24.59 %
852.5 Copier Expense	1,865.29	4,498.68	-2,633.39	41.46 %
853 Computer Data	1,135.64	5,000.00	-3,864.36	22.71 %
854 General Contingency		6,000.00	-6,000.00	
860 Loan Amortization		10,000.00	-10,000.00	
865 Payroll Tax - Unemployment	226.46	2,538.52	-2,312.06	8.92 %
866 Payroll Tax - FICA	8,605.07	19,412.19	-10,807.12	44.33 %
870 Workmen's Comp Exp		3,434.46	-3,434.46	
871 IMRF Expense	12,817.39	28,520.98	-15,703.59	44.94 %
872 Books	8,304.98	22,000.00	-13,695.02	37.75 %
873 Periodicals		1,600.00	-1,600.00	
874 Audio Visual	8,472.16	18,000.00	-9,527.84	47.07 %
874.2 E-books		4,849.00	-4,849.00	
874.7 Electronic Resources	5,341.32	13,404.00	-8,062.68	39.85 %
880 Credit Card Points Expense	50.00		50.00	
881.1 Consortium	5,753.50	12,000.00	-6,246.50	47.95 %
889 Other Grant Expense		10,000.00	-10,000.00	
889.1 Friend's Sponsorship Exp	102.32	7,500.00	-7,397.68	1.36 %
890 Summer Reading Program		5,000.63	-5,000.63	
891.3 Children's Program	1,757.87	4,428.00	-2,670.13	39.70 %
891.4 Services Programming	2,569.73	4,500.00	-1,930.27	57.11 %
891.61 YA & Adult Programming	1,835.64	4,428.00	-2,592.36	41.46 %
892 Per Capita Grant Expense	1,553.29	7,600.18	-6,046.89	20.44 %
893.1 Insurance	8,377.00	10,500.00	-2,123.00	79.78 %
893.2 Custodial Services	1,662.96	1,500.00	162.96	110.86 %
893.4 Security/Building Safety	1,266.00	3,500.00	-2,234.00	36.17 %
893.5 Elevator Maintenance	255.24	4,000.00	-3,744.76	6.38 %
893.7 Director's Salary 10%	2,096.58	5,313.00	-3,216.42	39.46 %
893.8 Office Salary 15%	2,132.75	5,760.00	-3,627.25	37.03 %
893.9 Supplies Liability	410.32	2,972.33	-2,562.01	13.80 %
897 Memorial Expense		750.00	-750.00	
899 Special Reserve Expense		25,000.00	-25,000.00	

	Actual	Budget	over Budget	Total % of Budget
899.1 Fund Raising		500.00	-500.00	
<b>Total Expenses</b>	<b>215,765.35</b>	<b>612,490.34</b>	<b>-396,724.99</b>	<b>35.23 %</b>
<b>NET OPERATING INCOME</b>	<b>315,179.84</b>	<b>829.89</b>	<b>314,349.95</b>	<b>37,978.51 %</b>
<b>OTHER INCOME</b>				
520 Interest Earned	10,439.34		10,439.34	
525 Miscellaneous Income		2,000.00	-2,000.00	
<b>Total Other Income</b>	<b>10,439.34</b>	<b>2,000.00</b>	<b>8,439.34</b>	<b>521.97 %</b>
<b>NET OTHER INCOME</b>	<b>10,439.34</b>	<b>2,000.00</b>	<b>8,439.34</b>	<b>521.97 %</b>
<b>NET INCOME</b>	<b>\$325,619.18</b>	<b>\$2,829.89</b>	<b>\$322,789.29</b>	<b>11,506.43 %</b>