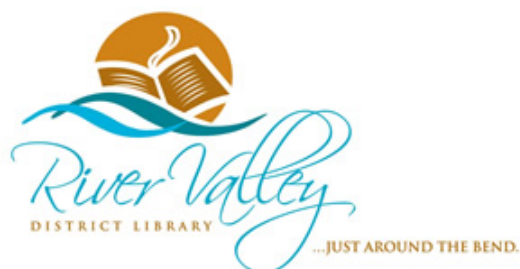


Management Report - Preliminary

RIVER VALLEY DISTRICT LIBRARY

For the period ended February 28, 2019



Prepared by

Thomas W. Hammar CPA, P.C.

Prepared on

March 7, 2019

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Statement of Financial Position

As of February 28, 2019

	Total
ASSETS	
Current Assets	
Bank Accounts	
110 Checking ##147	502,986.30
115 Petty Cash	244.10
Total Bank Accounts	503,230.40
Total Current Assets	503,230.40
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	\$1,207,778.10
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
353 State Unemployment Tax Payable	208.93
361 Iowa State w/h Payable	344.00
363 AFLAC w/h Payable	-735.96
364 IMRF Payable	0.04
Total Other Current Liabilities	-182.99
Total Current Liabilities	-182.99
Total Liabilities	-182.99
Equity	
390 Investment in Capital Assets	699,698.00
400 General Fund	0.00
409 Per Capita Grant Fund	998.52
410 Liability Insurance Fund	52,397.33
411 Social Security Fund	4,285.88
412 Building/Equip Fund	8,164.72
413 Audit Fund	1,680.90
414 IMRF Fund	424.32
415 Unemployment Insurance Fund	16,278.04
416 Workmen's Compensation Fund	8,268.77
417 Special Reserve Fund	206,233.20
Net Revenue	209,531.41
Total Equity	1,207,961.09

Total

TOTAL LIABILITIES AND EQUITY

\$1,207,778.10

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 Activity

February 2019

	Feb 2019	Total Jul 2018 - Feb 2019 (YTD)
REVENUE		
502 Corporate Levy	20.23	360,854.42
503 IMRF	1.42	25,364.40
504 Operations/Bldg/Maint	1.33	23,795.46
506 Audit	0.35	6,275.75
507 Liability Insurance	2.52	44,976.06
508 Social Security	1.07	19,088.69
509 Per Capita Grant		6,466.25
510 Personal Prop Replacement Tax	242.64	971.03
511 Unemployment Insurance	0.13	2,353.40
512 Workmen's Comp	0.18	3,137.87
515 Fines & Fees	608.29	4,559.61
527 Friends Sponsorship	150.00	350.00
535 Summer Reading		2,527.50
Total Revenue	1,028.16	500,720.44
GROSS PROFIT	1,028.16	500,720.44
EXPENDITURES		
801 Salaries	16,108.23	142,422.40
803.1 Gas/Electric/Cable Utilities	430.00	3,805.00
804 Water	99.76	845.27
820 Advertising/Promotional	59.00	556.65
825 Dues & Memberships	0.00	1,859.00
831 Continuing Education	0.00	825.45
831.1 Continuing Education - Mileage	23.20	1,181.57
841 Web Maintenance		1,200.00
842 Postage	122.86	453.44
843 Supplies	175.13	5,325.66
844 Telephone	164.34	1,305.78
845.1 Garbage & Snow Removal	2,184.40	4,141.20
846 Unique Management	17.90	62.65
848.2 Accounting Expense	330.00	2,870.50
848.3 Legal & Other Professional Fees		870.00
850 Bonding		63.75
851 Miscellaneous Expense		473.03
852 Building Maintenance	472.42	6,495.12
852.1 Equipment Maintenance	280.00	910.00
852.3 Building Equipment	816.79	6,670.78
852.4 Computer Maintenance	43.40	589.47
865 Payroll Tax - Unemployment	83.49	356.29
866 Payroll Tax - FICA	1,344.94	11,849.35
871 IMRF Expense	1,733.89	16,190.15

		Total
	Feb 2019	Jul 2018 - Feb 2019 (YTD)
872 Books	3,561.29	12,935.91
873 Periodicals		588.75
874 Audio Visual	3,412.58	11,143.32
874.2 E-books	23.97	90.85
874.7 Electronic Resources	216.69	11,370.62
881.1 Consortium		6,590.62
889.1 Friend's Sponsorship Exp	131.79	643.75
890 Summer Reading Program		-821.15
891.3 Children's Program	401.18	1,337.83
891.61 YA & Adult Programming	110.00	1,194.71
892 Per Capita Grant Expense	0.00	1,285.52
893.1 Insurance		6,071.00
893.2 Custodial Services	769.62	5,513.71
893.4 Security	600.00	799.00
893.5 Elevator Maintenance		782.65
893.6 Building Safety	62.00	102.00
893.7 Director's Salary 10%	330.77	2,861.15
893.8 Office Salary 15%	496.14	2,976.58
899 Special Reserve Expense		18,079.00
Total Expenditures	34,605.78	294,868.33
NET OPERATING REVENUE	-33,577.62	205,852.11
OTHER REVENUE		
520 Interest Earned	445.17	3,509.31
525 Miscellaneous Income		169.99
Total Other Revenue	445.17	3,679.30
NET OTHER REVENUE	445.17	3,679.30
NET REVENUE	\$ -33,132.45	\$209,531.41

12 Month Trending Report

March 2018 - February 2019

	Mar 2018	Apr 2018	May 2018	Jun 2018	Jul 2018	Aug 2018	Sep 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Total
REVENUE													
502 Corporate Levy					139,502.88	63,397.39	75,644.32	9,255.91	62,130.21		10,903.48	20.23	360,854.42
503 IMRF					9,805.64	4,456.19	5,317.03	650.60	4,367.12		766.40	1.42	25,364.40
504 Operations/Bldg/Maint					9,199.10	4,180.55	4,988.14	610.35	4,096.99		719.00	1.33	23,795.46
506 Audit					2,426.15	1,102.56	1,315.56	160.97	1,080.53		189.63	0.35	6,275.75
507 Liability Insurance					17,387.32	7,901.70	9,428.13	1,153.64	7,743.77		1,358.98	2.52	44,976.06
508 Social Security					7,379.51	3,353.63	4,001.48	489.62	3,286.60		576.78	1.07	19,088.69
509 Per Capita Grant		4,016.52				6,466.25		0.00					10,482.77
510 Personal Prop Replacement Tax	200.29	411.73					360.08		295.94		72.37	242.64	1,583.05
511 Unemployment Insurance					909.81	413.46	493.33	60.36	405.20		71.11	0.13	2,353.40
512 Workmen's Comp					1,213.06	551.28	657.78	80.50	540.26		94.81	0.18	3,137.87
515 Fines & Fees	634.83	689.42	897.28	776.66	641.59	921.79	399.09	308.88	532.56	557.78	589.63	608.29	7,557.80
527 Friends Sponsorship	125.00									200.00		150.00	475.00
530 Donations			97.75										97.75
535 Summer Reading		200.00		86.00	427.50				100.00	2,000.00			2,813.50
Total Revenue	960.12	5,317.67	995.03	862.66	188,892.56	92,744.80	102,604.94	12,770.83	84,579.18	2,757.78	15,342.19	1,028.16	508,855.92
GROSS PROFIT	960.12	5,317.67	995.03	862.66	188,892.56	92,744.80	102,604.94	12,770.83	84,579.18	2,757.78	15,342.19	1,028.16	508,855.92
EXPENDITURES													
801 Salaries	22,797.22	14,535.62	14,826.47	16,960.48	15,445.79	19,661.99	12,799.75	23,989.63	15,587.91	14,109.66	24,719.44	16,108.23	211,542.19
803.1 Gas/Electric/Cable Utilities	415.00	415.00	415.00	503.00	503.00	503.00	503.00	503.00	503.00	430.00	430.00	430.00	5,553.00
804 Water	38.24	50.50	96.39	60.62	174.58	97.86	100.67	61.46	160.57	61.46	88.91	99.76	1,091.02
820 Advertising/Promotional	310.33	45.00		1,537.81	100.00	120.60		40.00	40.00	197.05		59.00	2,449.79
825 Dues & Memberships		135.00		135.00		847.00	255.00	400.00	87.00	135.00	135.00	0.00	2,129.00
831 Continuing Education	318.66	69.34	157.13	324.00	0.00	49.00	258.24	458.29	59.92	0.00	0.00	0.00	1,694.58
831.1 Continuing Education - Mileage	41.85	68.67	251.02	71.69	40.26	137.44	327.43	361.88	218.98	53.85	18.53	23.20	1,614.80
841 Web Maintenance	150.00	462.75	243.75	150.00	750.00	337.50			112.50				2,206.50
842 Postage	264.73	171.88	65.04	86.99	-9.28	54.60	119.62	25.78	28.31	78.18	33.37	122.86	1,042.08
843 Supplies	1,376.62	515.97	1,276.31	549.98	-143.95	1,223.18	990.16	487.14	924.20	701.71	968.09	175.13	9,044.54
844 Telephone	162.83	162.83	162.45	162.45	162.45	162.54	162.54	162.54	163.50	163.50	164.37	164.34	1,956.34
845.1 Garbage & Snow Removal	416.70	348.70	93.70	243.70	338.80	214.40	150.00	302.85	177.40	453.45	319.90	2,184.40	5,244.00
846 Unique Management	8.95	8.95							35.80		8.95	17.90	80.55
848.2 Accounting Expense	375.00	378.50	325.00	330.00	153.50	610.00	330.00	153.50	330.00	330.00	633.50	330.00	4,279.00
848.3 Legal & Other Professional Fees				439.42					120.00	750.00			1,309.42
850 Bonding								63.75					63.75
851 Miscellaneous Expense	300.83	70.00	0.00	472.18	-71.59	10.78	54.00		197.84	42.00	240.00		1,316.04
852 Building Maintenance	300.69		246.82	506.08	274.26	2,016.31	377.25	1,998.73	744.63	339.45	272.07	472.42	7,548.71
852.1 Equipment Maintenance	152.95	240.95	279.86	274.68	140.00		280.00		210.00			280.00	1,858.44
852.3 Building Equipment	588.83	1,338.97	67.44	11.50		26.82		1,652.60	583.26	3,578.17	13.14	816.79	8,677.52
852.4 Computer Maintenance			42.00	1,419.23	14.82	40.80	178.78	189.27	40.80	40.80	40.80	43.40	2,050.70
865 Payroll Tax - Unemployment	127.91	70.49	40.01	43.77	27.63	33.48	21.49	25.03	20.37	19.39	125.41	83.49	638.47
866 Payroll Tax - FICA	1,863.34	1,211.77	1,228.56	1,363.86	1,371.53	2,024.33	1,318.09	1,359.45	1,269.02	1,142.22	2,019.77	1,344.94	17,516.88
871 IMRF Expense	-128.30	1,761.00	1,802.77	2,015.97	2,020.89	2,820.34	1,767.87	1,760.02	1,769.03	1,644.73	2,673.38	1,733.89	21,641.59
872 Books	3,146.95		807.30	1,782.43	0.00	930.61	856.70	3,101.62	2,291.13	-707.21	2,901.77	3,561.29	18,672.59
873 Periodicals			32.00	1,423.40	284.40						304.35		2,044.15
874 Audio Visual	3,210.86	1,302.05	1,936.37	6,499.07	-687.76	1,342.93	2,167.72	838.52	1,508.10	1,494.65	1,066.58	3,412.58	24,091.67
874.2 E-books	56.06	0.00	0.00	779.88	0.00	0.00	14.98	0.00	0.00	51.90	0.00	23.97	926.79
874.7 Electronic Resources			-4,000.00	792.54	3,313.60	4,403.33	499.84	2,614.22	525.00	-371.65	169.59	216.69	8,163.16
881.1 Consortium		1,985.02			2,196.86			2,196.88			2,196.88		8,575.64
889 Other Grant Expense	487.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	487.93
889.1 Friend's Sponsorship Exp							169.99	0.00	0.00	181.23	160.74	131.79	643.75
890 Summer Reading Program				2,531.78	-897.55	0.00			76.40				1,710.63
891.3 Children's Program	316.62	69.22	77.10	0.00	0.00	0.00	-225.00	179.41	327.85	384.47	269.92	401.18	1,800.77
891.61 YA & Adult Programming	223.05	0.00	0.00	0.00	0.00	180.40	309.38	140.00	41.40	134.58	278.95	110.00	1,417.76
892 Per Capita Grant Expense			108.00	1,200.00	0.00	908.52	0.00	0.00	0.00	377.00	0.00	0.00	2,593.52
893.1 Insurance						595.00	1,333.00	2,913.00	1,230.00				6,071.00
893.2 Custodial Services	887.13	546.38	414.19	472.94	317.25	1,257.26	1,016.38	619.82	179.19	373.06	981.13	769.62	7,834.35
893.4 Security		300.00			199.00							600.00	1,099.00
893.5 Elevator Maintenance	438.47					75.00	223.47		260.71	223.47			1,221.12
893.6 Building Safety	151.99	0.00	71.99	62.00	0.00	0.00	40.00	0.00	0.00	0.00	0.00	62.00	387.98
893.7 Director's Salary 10%		355.27	373.65	353.65	314.23	479.61	314.23	330.77	330.77	314.23	446.54	330.77	3,943.72
893.8 Office Salary 15%	519.12	346.08	346.08	346.08	1,653.84	4,465.38	3,155.68	-7,952.02	330.76	330.72	496.08	496.14	4,533.94
899 Special Reserve Expense							9,205.50	9,039.50	-166.00				18,079.00
Total Expenditures	39,320.56	26,965.91	21,786.40	43,906.18	27,986.56	45,630.01	39,075.76	48,016.64	30,319.35	27,057.07	42,177.16	34,605.78	426,847.38
NET OPERATING REVENUE	-38,360.44	-21,648.24	-20,791.37	-43,043.52	160,906.00	47,114.79	63,529.18	-35,245.81	54,259.83	-24,299.29	-26,834.97	-33,577.62	82,008.54
OTHER REVENUE													
520 Interest Earned	221.83	253.56	237.75	252.09	361.53	363.10	364.29	501.62	452.51	505.28	515.81	445.17	4,474.54
525 Miscellaneous Income							169.99						169.99
Total Other Revenue	221.83	253.56	237.75	252.09	361.53	363.10	534.28	501.62	452.51	505.28	515.81	445.17	4,644.53

	Mar 2018	Apr 2018	May 2018	Jun 2018	Jul 2018	Aug 2018	Sep 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Total
NET OTHER REVENUE	221.83	253.56	237.75	252.09	361.53	363.10	534.28	501.62	452.51	505.28	515.81	445.17	4,644.53
NET REVENUE	\$ -38,138.61	\$ -21,394.68	\$ -20,553.62	\$ -42,791.43	\$ 161,267.53	\$ 47,477.89	\$ 64,063.46	\$ -34,744.19	\$ 54,712.34	\$ -23,794.01	\$ -26,319.16	\$ -33,132.45	\$ 86,653.07

Statement of Cash Flows YTD

July 2018 - February 2019

	Total
OPERATING ACTIVITIES	
Net Revenue	209,531.41
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
200 Accounts Payable (A/P)	-286.00
220 Deferred Revenue	-167,567.80
353 State Unemployment Tax Payable	54.62
361 Iowa State w/h Payable	-157.00
363 AFLAC w/h Payable	104.19
364 IMRF Payable	0.04
365 Accrued Wages	-360.00
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	-168,211.95
Net cash provided by operating activities	41,319.46
NET CASH INCREASE FOR PERIOD	41,319.46
Cash at beginning of period	461,910.94
CASH AT END OF PERIOD	\$503,230.40

Audit Fund

July 2018 - February 2019

	Actual	Budget	Remaining	Total % of Budget
REVENUE				
506 Audit	6,275.75	6,100.00	-175.75	102.88 %
Total Revenue	6,275.75	6,100.00	-175.75	102.88 %
GROSS PROFIT				
	6,275.75	6,100.00	-175.75	102.88 %
EXPENDITURES				
848.1 Audit Expense		6,500.00	6,500.00	
Total Expenditures	0.00	6,500.00	6,500.00	0.00%
NET OPERATING REVENUE	6,275.75	-400.00	-6,675.75	-1,568.94 %
NET REVENUE	\$6,275.75	\$ -400.00	\$ -6,675.75	-1,568.94 %

NOTE

Beginning balance FY19 of \$1,680.90.
Plus net gain/loss \$6,275.75.
Current balance \$7,956.65.

Building/Equipment Fund

July 2018 - February 2019

	Actual	Budget	Remaining	Total % of Budget
REVENUE				
504 Operations/Bldg/Maint	23,795.46	23,700.00	-95.46	100.40 %
Total Revenue	23,795.46	23,700.00	-95.46	100.40 %
GROSS PROFIT	23,795.46	23,700.00	-95.46	100.40 %
EXPENDITURES				
852 Building Maintenance	6,495.12	5,500.00	-995.12	118.09 %
852.1 Equipment Maintenance	910.00	4,000.00	3,090.00	22.75 %
852.3 Building Equipment	6,048.58	6,450.00	401.42	93.78 %
852.4 Computer Maintenance	589.47	1,600.00	1,010.53	36.84 %
Total Expenditures	14,043.17	17,550.00	3,506.83	80.02 %
NET OPERATING REVENUE	9,752.29	6,150.00	-3,602.29	158.57 %
NET REVENUE	\$9,752.29	\$6,150.00	\$ -3,602.29	158.57 %

NOTE

Beginning balance FY19 of \$8,164.72.

Plus net gain/loss of \$9,752.29.

Current balance of \$17,917.01.

General Fund

July 2018 - February 2019

	Actual	Budget	Remaining	Total % of Budget
REVENUE				
502 Corporate Levy	360,854.42	352,323.00	-8,531.42	102.42 %
510 Personal Prop Replacement Tax	971.03	2,100.00	1,128.97	46.24 %
515 Fines & Fees	4,559.61	5,000.00	440.39	91.19 %
526 Other Grants		50,000.00	50,000.00	
527 Friends Sponsorship	350.00	4,000.00	3,650.00	8.75 %
535 Summer Reading	2,527.50	2,200.00	-327.50	114.89 %
540 Memorials		500.00	500.00	
Total Revenue	369,262.56	416,123.00	46,860.44	88.74 %
GROSS PROFIT	369,262.56	416,123.00	46,860.44	88.74 %
EXPENDITURES				
801 Salaries	142,422.40	240,000.00	97,577.60	59.34 %
802 Employee Insurance		25,000.00	25,000.00	
803.1 Gas/Electric/Cable Utilities	3,805.00	6,000.00	2,195.00	63.42 %
804 Water	845.27	1,200.00	354.73	70.44 %
820 Advertising/Promotional	556.65	1,500.00	943.35	37.11 %
825 Dues & Memberships	1,859.00	1,000.00	-859.00	185.90 %
831 Continuing Education	825.45	3,500.00	2,674.55	23.58 %
831.1 Continuing Education - Mileage	1,181.57	2,400.00	1,218.43	49.23 %
841 Web Maintenance	1,200.00	2,000.00	800.00	60.00 %
842 Postage	453.44	1,750.00	1,296.56	25.91 %
843 Supplies	5,325.66	8,000.00	2,674.34	66.57 %
844 Telephone	1,305.78	1,750.00	444.22	74.62 %
845.1 Garbage & Snow Removal	4,141.20	4,000.00	-141.20	103.53 %
846 Unique Management	62.65	2,000.00	1,937.35	3.13 %
848.3 Legal & Other Professional Fees	750.00		-750.00	
851 Miscellaneous Expense	473.03	1,500.00	1,026.97	31.54 %
852.3 Building Equipment	622.20		-622.20	
854 General Contingency		2,000.00	2,000.00	
860 Loan Amortization		30,000.00	30,000.00	
872 Books	12,935.91	22,000.00	9,064.09	58.80 %
873 Periodicals	588.75	2,500.00	1,911.25	23.55 %
874 Audio Visual	11,143.32	23,500.00	12,356.68	47.42 %
874.2 E-books	90.85	2,000.00	1,909.15	4.54 %
874.5 Microfilm		100.00	100.00	
874.7 Electronic Resources	11,370.62	10,000.00	-1,370.62	113.71 %
881.1 Consortium	6,590.62	11,000.00	4,409.38	59.91 %
889 Other Grant Expense	0.00	50,000.00	50,000.00	0.00 %
889.1 Friend's Sponsorship Exp	643.75	4,000.00	3,356.25	16.09 %
890 Summer Reading Program	-821.15	2,750.00	3,571.15	-29.86 %
891.3 Children's Program	1,337.83	2,500.00	1,162.17	53.51 %

	Actual	Budget	Remaining	Total % of Budget
891.61 YA & Adult Programming	1,194.71	4,500.00	3,305.29	26.55 %
897 Memorial Expense		500.00	500.00	
Total Expenditures	210,904.51	468,950.00	258,045.49	44.97 %
NET OPERATING REVENUE	158,358.05	-52,827.00	-211,185.05	-299.77 %
OTHER REVENUE				
520 Interest Earned	3,509.31	1,200.00	-2,309.31	292.44 %
525 Miscellaneous Income	169.99	3,000.00	2,830.01	5.67 %
Total Other Revenue	3,679.30	4,200.00	520.70	87.60 %
NET OTHER REVENUE	3,679.30	4,200.00	520.70	87.60 %
NET REVENUE	\$162,037.35	\$ -48,627.00	\$ -210,664.35	-333.23 %

NOTE

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

IMRF Fund

July 2018 - February 2019

	Actual	Budget	Remaining	Total % of Budget
REVENUE				
503 IMRF	25,364.40	25,200.00	-164.40	100.65 %
Total Revenue	25,364.40	25,200.00	-164.40	100.65 %
GROSS PROFIT	25,364.40	25,200.00	-164.40	100.65 %
EXPENDITURES				
871 IMRF Expense	16,190.15	25,000.00	8,809.85	64.76 %
Total Expenditures	16,190.15	25,000.00	8,809.85	64.76 %
NET OPERATING REVENUE	9,174.25	200.00	-8,974.25	4,587.13 %
NET REVENUE	\$9,174.25	\$200.00	\$ -8,974.25	4,587.13 %

NOTE

Beginning balance FY19 of \$424.32

Plus net gain/loss of \$9,174.25.

Current balance of \$9,598.57.

Liability Insurance Fund

July 2018 - February 2019

	Actual	Budget	Remaining	Total % of Budget
REVENUE				
507 Liability Insurance	44,976.06	48,000.00	3,023.94	93.70 %
Total Revenue	44,976.06	48,000.00	3,023.94	93.70 %
GROSS PROFIT	44,976.06	48,000.00	3,023.94	93.70 %
EXPENDITURES				
848.2 Accounting Expense	2,870.50	6,000.00	3,129.50	47.84 %
848.3 Legal & Other Professional Fees	120.00	4,500.00	4,380.00	2.67 %
850 Bonding	63.75	2,000.00	1,936.25	3.19 %
893.1 Insurance	6,071.00	5,000.00	-1,071.00	121.42 %
893.2 Custodial Services	5,513.71	8,000.00	2,486.29	68.92 %
893.4 Security	799.00	2,500.00	1,701.00	31.96 %
893.5 Elevator Maintenance	782.65	2,500.00	1,717.35	31.31 %
893.6 Building Safety	102.00	1,000.00	898.00	10.20 %
893.7 Director's Salary 10%	2,861.15	4,800.00	1,938.85	59.61 %
893.8 Office Salary 15%	2,976.58	5,000.00	2,023.42	59.53 %
Total Expenditures	22,160.34	41,300.00	19,139.66	53.66 %
NET OPERATING REVENUE	22,815.72	6,700.00	-16,115.72	340.53 %
NET REVENUE	\$22,815.72	\$6,700.00	\$ -16,115.72	340.53 %

NOTE

Beginning balance FY19 of \$52,397.33.

Plus net gain/loss of \$22,815.72.

Current balance of \$75,213.05.

Per Capita Grant Fund

July 2018 - February 2019

	Actual	Budget	Remaining	Total % of Budget
REVENUE				
509 Per Capita Grant	6,466.25	4,200.00	-2,266.25	153.96 %
Total Revenue	6,466.25	4,200.00	-2,266.25	153.96 %
GROSS PROFIT				
	6,466.25	4,200.00	-2,266.25	153.96 %
EXPENDITURES				
892 Per Capita Grant Expense	1,285.52	4,200.00	2,914.48	30.61 %
Total Expenditures	1,285.52	4,200.00	2,914.48	30.61 %
NET OPERATING REVENUE	5,180.73	0.00	-5,180.73	0.00%
NET REVENUE	\$5,180.73	\$0.00	\$ -5,180.73	0.00%

NOTE

Beginning balance FY19 of \$998.52.
Plus net gain/loss of \$5,180.73.
Current balance of \$6,179.25.

Social Security Fund

July 2018 - February 2019

	Actual	Budget	Remaining	Total % of Budget
REVENUE				
508 Social Security	19,088.69	19,000.00	-88.69	100.47 %
Total Revenue	19,088.69	19,000.00	-88.69	100.47 %
GROSS PROFIT	19,088.69	19,000.00	-88.69	100.47 %
EXPENDITURES				
866 Payroll Tax - FICA	11,849.35	18,500.00	6,650.65	64.05 %
Total Expenditures	11,849.35	18,500.00	6,650.65	64.05 %
NET OPERATING REVENUE	7,239.34	500.00	-6,739.34	1,447.87 %
NET REVENUE	\$7,239.34	\$500.00	\$ -6,739.34	1,447.87 %

NOTE

Beginning balance FY19 of \$4,285.88.
Plus net gain/loss of \$7,239.34.
Current balance of \$11,525.22.

Special Reserve Fund

July 2018 - February 2019

				Total
	Actual	Budget	Remaining	% of Budget
REVENUE				
517 Special Reserve		75,000.00	75,000.00	
Total Revenue	0.00	75,000.00	75,000.00	0.00%
GROSS PROFIT				
	0.00	75,000.00	75,000.00	0.00 %
EXPENDITURES				
899 Special Reserve Expense	18,079.00	20,000.00	1,921.00	90.40 %
899.1 Fund Raising		500.00	500.00	
Total Expenditures	18,079.00	20,500.00	2,421.00	88.19 %
NET OPERATING REVENUE	-18,079.00	54,500.00	72,579.00	-33.17 %
NET REVENUE	\$ -18,079.00	\$54,500.00	\$72,579.00	-33.17 %

NOTE

Beginning balance FY19 of \$206,233.20.

Plus net gain/loss of (\$18,079.00).

Current balance of \$188,154.20.

Unemployment Insurance Fund

July 2018 - February 2019

	Actual	Budget	Remaining	Total % of Budget
REVENUE				
511 Unemployment Insurance	2,353.40	2,200.00	-153.40	106.97 %
Total Revenue	2,353.40	2,200.00	-153.40	106.97 %
GROSS PROFIT	2,353.40	2,200.00	-153.40	106.97 %
EXPENDITURES				
865 Payroll Tax - Unemployment	356.29	1,000.00	643.71	35.63 %
Total Expenditures	356.29	1,000.00	643.71	35.63 %
NET OPERATING REVENUE	1,997.11	1,200.00	-797.11	166.43 %
NET REVENUE	\$1,997.11	\$1,200.00	\$ -797.11	166.43 %

NOTE

Beginning balance FY19 of \$16,278.04.
Plus net gain/loss of \$1,997.11.
Current balance of \$18,275.15.

Workmen's Compensation Fund

July 2018 - February 2019

	Actual	Budget	Remaining	Total % of Budget
REVENUE				
512 Workmen's Comp	3,137.87	3,100.00	-37.87	101.22 %
Total Revenue	3,137.87	3,100.00	-37.87	101.22 %
GROSS PROFIT	3,137.87	3,100.00	-37.87	101.22 %
EXPENDITURES				
870 Workmen's Comp Exp		1,800.00	1,800.00	
Total Expenditures	0.00	1,800.00	1,800.00	0.00%
NET OPERATING REVENUE	3,137.87	1,300.00	-1,837.87	241.37 %
NET REVENUE	\$3,137.87	\$1,300.00	\$ -1,837.87	241.37 %

NOTE

Beginning balance FY19 of \$8,268.77.
Plus net gain/loss of \$3,137.87.
Current balance of \$11,406.64.