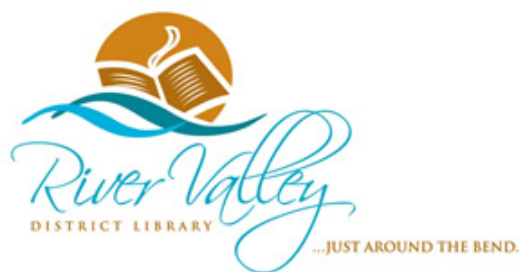


# Management Report - Preliminary

RIVER VALLEY DISTRICT LIBRARY

For the period ended November 30, 2018



Prepared by

**Thomas W. Hammar CPA, P.C.**

Prepared on

**December 6, 2018**

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# Statement of Financial Position

As of November 30, 2018

	Total
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
110 Checking ##147	585,041.53
115 Petty Cash	244.10
<b>Total Bank Accounts</b>	<b>585,285.63</b>
<b>Total Current Assets</b>	<b>585,285.63</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>\$1,289,833.33</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
353 State Unemployment Tax Payable	45.44
361 Iowa State w/h Payable	280.00
363 AFLAC w/h Payable	-1,698.87
364 IMRF Payable	0.05
<b>Total Other Current Liabilities</b>	<b>-1,373.38</b>
<b>Total Current Liabilities</b>	<b>-1,373.38</b>
<b>Total Liabilities</b>	<b>-1,373.38</b>
<b>Equity</b>	
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	292,777.03
<b>Total Equity</b>	<b>1,291,206.71</b>

Total

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**TOTAL LIABILITIES AND EQUITY**

**\$1,289,833.33**

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**NOTE**

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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

November 2018

		Total
	Nov 2018	Jul - Nov, 2018 (YTD)
<b>REVENUE</b>		
502 Corporate Levy	62,130.21	349,930.71
503 IMRF	4,367.12	24,596.58
504 Operations/Bldg/Maint	4,096.99	23,075.13
506 Audit	1,080.53	6,085.77
507 Liability Insurance	7,743.77	43,614.56
508 Social Security	3,286.60	18,510.84
509 Per Capita Grant		6,466.25
510 Personal Prop Replacement Tax	295.94	656.02
511 Unemployment Insurance	405.20	2,282.16
512 Workmen's Comp	540.26	3,042.88
515 Fines & Fees	532.56	2,803.91
535 Summer Reading	100.00	527.50
<b>Total Revenue</b>	<b>84,579.18</b>	<b>481,592.31</b>
<b>GROSS PROFIT</b>	<b>84,579.18</b>	<b>481,592.31</b>
<b>EXPENDITURES</b>		
801 Salaries	15,587.91	87,485.07
803.1 Gas/Electric/Cable Utilities	503.00	2,515.00
804 Water	160.57	595.14
820 Advertising/Promotional	40.00	300.60
825 Dues & Memberships	87.00	1,589.00
831 Continuing Education	59.92	825.45
831.1 Continuing Education - Mileage	218.98	1,085.99
841 Web Maintenance	112.50	1,200.00
842 Postage	28.31	219.03
843 Supplies	924.20	3,480.73
844 Telephone	163.50	813.57
845.1 Garbage & Snow Removal	177.40	1,183.45
846 Unique Management	35.80	35.80
848.2 Accounting Expense	330.00	1,577.00
848.3 Legal & Other Professional Fees	120.00	120.00
850 Bonding		63.75
851 Miscellaneous Expense	197.84	191.03
852 Building Maintenance	744.63	5,411.18
852.1 Equipment Maintenance	210.00	630.00
852.3 Building Equipment	583.26	2,262.68
852.4 Computer Maintenance	40.80	464.47
865 Payroll Tax - Unemployment	20.37	128.00
866 Payroll Tax - FICA	1,269.02	7,342.42
871 IMRF Expense	1,769.03	10,138.15
872 Books	2,291.13	7,180.06

	Nov 2018	Total Jul - Nov, 2018 (YTD)
873 Periodicals		284.40
874 Audio Visual	1,508.10	5,169.51
874.2 E-books	0.00	14.98
874.7 Electronic Resources	525.00	11,355.99
881.1 Consortium		4,393.74
889.1 Friend's Sponsorship Exp	0.00	169.99
890 Summer Reading Program	76.40	-821.15
891.3 Children's Program	327.85	282.26
891.61 YA & Adult Programming	41.40	671.18
892 Per Capita Grant Expense	0.00	908.52
893.1 Insurance	1,230.00	6,071.00
893.2 Custodial Services	179.19	3,389.90
893.4 Security		199.00
893.5 Elevator Maintenance	260.71	559.18
893.6 Building Safety	0.00	40.00
893.7 Director's Salary 10%	330.77	1,769.61
893.8 Office Salary 15%	330.76	1,653.64
899 Special Reserve Expense	-166.00	18,079.00
<b>Total Expenditures</b>	<b>30,319.35</b>	<b>191,028.32</b>
<b>NET OPERATING REVENUE</b>	<b>54,259.83</b>	<b>290,563.99</b>
<b>OTHER REVENUE</b>		
520 Interest Earned	452.51	2,043.05
525 Miscellaneous Income		169.99
<b>Total Other Revenue</b>	<b>452.51</b>	<b>2,213.04</b>
<b>NET OTHER REVENUE</b>	<b>452.51</b>	<b>2,213.04</b>
<b>NET REVENUE</b>	<b>\$54,712.34</b>	<b>\$292,777.03</b>

# 12 Month Trending Report

December 2017 - November 2018

	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Jun 2018	Jul 2018	Aug 2018	Sep 2018	Oct 2018	Nov 2018	Total
<b>REVENUE</b>													
502 Corporate Levy		6,576.58						139,502.88	63,397.39	75,644.32	9,255.91	62,130.21	356,507.29
503 IMRF		474.20						9,805.64	4,456.19	5,317.03	650.60	4,367.12	25,070.78
504 Operations/Bldg/Maint		445.46						9,199.10	4,180.55	4,988.14	610.35	4,096.99	23,520.59
506 Audit		114.96						2,426.15	1,102.56	1,315.56	160.97	1,080.53	6,200.73
507 Liability Insurance		838.24						17,387.32	7,901.70	9,428.13	1,153.64	7,743.77	44,452.80
508 Social Security		359.24						7,379.51	3,353.63	4,001.48	489.62	3,286.60	18,870.08
509 Per Capita Grant					4,016.52				6,466.25		0.00		10,482.77
510 Personal Prop Replacement Tax		66.30		200.29	411.73					360.08		295.94	1,334.34
511 Unemployment Insurance		43.11						909.81	413.46	493.33	60.36	405.20	2,325.27
512 Workmen's Comp		62.27						1,213.06	551.28	657.78	80.50	540.26	3,105.15
515 Fines & Fees	313.92	762.87	1,417.37	634.83	689.42	897.28	776.66	641.59	921.79	399.09	308.88	532.56	8,296.26
526 Other Grants		1,000.00											1,000.00
527 Friends Sponsorship				125.00									125.00
530 Donations						97.75							97.75
535 Summer Reading		2,110.00				200.00	86.00	427.50				100.00	2,923.50
<b>Total Revenue</b>	<b>313.92</b>	<b>12,853.23</b>	<b>1,417.37</b>	<b>960.12</b>	<b>5,317.67</b>	<b>995.03</b>	<b>862.66</b>	<b>188,892.56</b>	<b>92,744.80</b>	<b>102,604.94</b>	<b>12,770.83</b>	<b>84,579.18</b>	<b>504,312.31</b>
<b>GROSS PROFIT</b>	<b>313.92</b>	<b>12,853.23</b>	<b>1,417.37</b>	<b>960.12</b>	<b>5,317.67</b>	<b>995.03</b>	<b>862.66</b>	<b>188,892.56</b>	<b>92,744.80</b>	<b>102,604.94</b>	<b>12,770.83</b>	<b>84,579.18</b>	<b>504,312.31</b>
<b>EXPENDITURES</b>													
801 Salaries	16,823.64	18,830.12	16,980.29	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	209,238.91
803.1 Gas/Electric/Cable Utilities	415.00	415.00	415.00	415.00	415.00	415.00	503.00	503.00	503.00	503.00	503.00	503.00	5,508.00
804 Water	98.69	88.70	98.79	38.24	50.50	96.39	60.62	174.58	97.86	100.67	61.46	160.57	1,127.07
820 Advertising/Promotional	47.65	40.87		310.33	45.00		1,537.81	100.00	120.60		40.00	40.00	2,282.26
825 Dues & Memberships	135.00				135.00		135.00		847.00	255.00	400.00	87.00	1,994.00
831 Continuing Education	169.92	683.00		318.66	69.34	157.13	324.00	0.00	49.00	258.24	458.29	59.92	2,547.50
831.1 Continuing Education - Mileage	40.66		61.27	41.85	68.67	251.02	71.69	40.26	137.44	327.43	361.88	218.98	1,621.15
841 Web Maintenance	150.00	150.00	150.00	150.00	462.75	243.75	150.00	750.00	337.50		112.50		2,656.50
842 Postage	135.34	59.70	12.65	264.73	171.88	65.04	86.99	-9.28	54.60	119.62	25.78	28.31	1,015.36
843 Supplies	17.40	1,198.38	30.28	1,376.62	515.97	1,276.31	549.98	-143.95	1,223.18	990.16	487.14	924.20	8,445.67
844 Telephone	160.00	160.00	162.83	162.83	162.83	162.45	162.45	162.45	162.54	162.54	162.54	163.50	1,946.96
845.1 Garbage & Snow Removal		1,199.40	897.50	416.70	348.70	93.70	243.70	338.80	214.40	150.00	302.85	177.40	4,383.15
846 Unique Management	-3,544.20	8.95	8.95	8.95	8.95							35.80	-3,472.60
848.2 Accounting Expense	325.00	508.50	335.00	375.00	378.50	325.00	330.00	153.50	610.00	330.00	153.50	330.00	4,154.00
848.3 Legal & Other Professional Fees		45.00					439.42					120.00	604.42
850 Bonding											63.75		63.75
851 Miscellaneous Expense	610.65	4.50		300.83	70.00	0.00	472.18	-71.59	10.78	54.00		197.84	1,649.19
852 Building Maintenance			116.25	300.69		246.82	506.08	274.26	2,016.31	377.25	1,998.73	744.63	6,581.02
852.1 Equipment Maintenance	720.03	530.52	336.14	152.95	240.95	279.86	274.68	140.00		280.00		210.00	3,165.13
852.3 Building Equipment				588.83	1,338.97	67.44	11.50		26.82		1,652.60	583.26	4,269.42
852.4 Computer Maintenance					42.00		1,419.23	14.82	40.80	178.78	189.27	40.80	1,925.70
865 Payroll Tax - Unemployment	7.74	104.17	96.56	127.91	70.49	40.01	43.77	27.63	33.48	21.49	25.03	20.37	618.65
866 Payroll Tax - FICA	1,374.33	1,517.65	1,407.15	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	17,309.08
871 IMRF Expense	2,041.10	2,058.11	4,863.33	-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	24,552.13
872 Books	1,379.28	2,230.84	3,586.08	3,146.95	807.30	1,782.43	0.00	930.61	856.70	856.70	3,101.62	2,291.13	20,112.94
873 Periodicals			284.40			32.00	1,423.40	284.40					2,024.20
874 Audio Visual	1,384.10	1,071.48	235.97	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	20,809.41
874.2 E-books	172.87		56.06	0.00	0.00	0.00	779.88	0.00	0.00	14.98	0.00	0.00	1,023.79
874.7 Electronic Resources		1,500.00				-4,000.00	792.54	3,313.60	4,403.33	499.84	2,614.22	525.00	9,648.53
881.1 Consortium		1,985.01				1,985.02		2,196.86			2,196.88		8,363.77
889 Other Grant Expense				487.93	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	169.99
890 Summer Reading Program							2,531.78	-897.55	0.00			76.40	1,710.63
891.3 Children's Program	478.53	52.36		316.62	69.22	77.10	0.00	0.00	0.00	-225.00	179.41	327.85	1,276.09
891.61 YA & Adult Programming	955.86	860.15	0.00	223.05	0.00	0.00	0.00	0.00	180.40	309.38	140.00	41.40	2,710.24
892 Per Capita Grant Expense						108.00	1,200.00	0.00	908.52	0.00	0.00	0.00	2,216.52
893.1 Insurance	385.00								595.00	1,333.00	2,913.00	1,230.00	6,456.00
893.2 Custodial Services	448.50	315.28	581.62	887.13	546.38	414.19	472.94	317.25	1,257.26	1,016.38	619.82	179.19	7,055.94
893.4 Security		300.00				300.00		199.00					799.00
893.5 Elevator Maintenance	3,292.46	216.36		438.47					75.00	223.47		260.71	4,506.47
893.6 Building Safety	62.00			151.99	0.00	71.99	62.00	0.00	0.00	40.00	0.00	0.00	387.98
893.7 Director's Salary 10%	346.16	346.16	346.16		355.27	373.65	353.65	314.23	479.61	314.23	330.77	330.77	3,890.66
893.8 Office Salary 15%	384.00	384.00	406.52	519.12	346.08	346.08	346.08	1,653.84	4,465.38	3,155.68	-7,952.02	330.76	4,385.52
899 Special Reserve Expense										9,205.50	9,039.50	-166.00	18,079.00
<b>Total Expenditures</b>	<b>29,016.71</b>	<b>36,864.21</b>	<b>31,412.74</b>	<b>39,320.56</b>	<b>26,965.91</b>	<b>21,786.40</b>	<b>43,906.18</b>	<b>27,986.56</b>	<b>45,630.01</b>	<b>39,075.76</b>	<b>48,016.64</b>	<b>30,319.35</b>	<b>420,301.03</b>
<b>NET OPERATING REVENUE</b>	<b>-28,702.79</b>	<b>-24,010.98</b>	<b>-29,995.37</b>	<b>-38,360.44</b>	<b>-21,648.24</b>	<b>-20,791.37</b>	<b>-43,043.52</b>	<b>160,906.00</b>	<b>47,114.79</b>	<b>63,529.18</b>	<b>-35,245.81</b>	<b>54,259.83</b>	<b>84,011.28</b>
<b>OTHER REVENUE</b>													
520 Interest Earned	241.22	268.62	214.82	221.83	253.56	237.75	252.09	361.53	363.10	364.29	501.62	452.51	3,732.94
525 Miscellaneous Income			9.18							169.99			179.17

	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Jun 2018	Jul 2018	Aug 2018	Sep 2018	Oct 2018	Nov 2018	Total
<b>Total Other Revenue</b>	241.22	268.62	224.00	221.83	253.56	237.75	252.09	361.53	363.10	534.28	501.62	452.51	3,912.11
NET OTHER REVENUE	241.22	268.62	224.00	221.83	253.56	237.75	252.09	361.53	363.10	534.28	501.62	452.51	3,912.11
NET REVENUE	\$ -28,461.57	\$ -23,742.36	\$ -29,771.37	\$ -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	\$ 87,923.39



# Statement of Cash Flows YTD

July - November, 2018

	<b>Total</b>
<b>OPERATING ACTIVITIES</b>	
Net Revenue	292,777.03
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	-108.87
361 Iowa State w/h Payable	-221.00
363 AFLAC w/h Payable	-858.72
364 IMRF Payable	0.05
365 Accrued Wages	-360.00
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>-169,402.34</b>
<b>Net cash provided by operating activities</b>	<b>123,374.69</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>123,374.69</b>
Cash at beginning of period	461,910.94
<b>CASH AT END OF PERIOD</b>	<b>\$585,285.63</b>

# Audit Fund

July - November, 2018

	Actual	Budget	Remaining	Total % of Budget
<b>REVENUE</b>				
506 Audit	6,085.77	6,100.00	14.23	99.77 %
<b>Total Revenue</b>	<b>6,085.77</b>	<b>6,100.00</b>	<b>14.23</b>	<b>99.77 %</b>
<b>GROSS PROFIT</b>	<b>6,085.77</b>	<b>6,100.00</b>	<b>14.23</b>	<b>99.77 %</b>
<b>EXPENDITURES</b>				
848.1 Audit Expense		6,500.00	6,500.00	
<b>Total Expenditures</b>	<b>0.00</b>	<b>6,500.00</b>	<b>6,500.00</b>	<b>0.00%</b>
<b>NET OPERATING REVENUE</b>	<b>6,085.77</b>	<b>-400.00</b>	<b>-6,485.77</b>	<b>-1,521.44 %</b>
<b>NET REVENUE</b>	<b>\$6,085.77</b>	<b>\$ -400.00</b>	<b>\$ -6,485.77</b>	<b>-1,521.44 %</b>

## NOTE

Beginning balance FY19 of \$1,680.90.  
Plus net gain/loss of \$6,085.77.  
Current balance of \$7,766.67.

# Building/Equipment Fund

July - November, 2018

	Actual	Budget	Remaining	Total % of Budget
<b>REVENUE</b>				
504 Operations/Bldg/Maint	23,075.13	23,700.00	624.87	97.36 %
<b>Total Revenue</b>	<b>23,075.13</b>	<b>23,700.00</b>	<b>624.87</b>	<b>97.36 %</b>
<b>GROSS PROFIT</b>	<b>23,075.13</b>	<b>23,700.00</b>	<b>624.87</b>	<b>97.36 %</b>
<b>EXPENDITURES</b>				
852 Building Maintenance	5,411.18	5,500.00	88.82	98.39 %
852.1 Equipment Maintenance	630.00	4,000.00	3,370.00	15.75 %
852.3 Building Equipment	2,262.68	6,450.00	4,187.32	35.08 %
852.4 Computer Maintenance	464.47	1,600.00	1,135.53	29.03 %
<b>Total Expenditures</b>	<b>8,768.33</b>	<b>17,550.00</b>	<b>8,781.67</b>	<b>49.96 %</b>
<b>NET OPERATING REVENUE</b>	<b>14,306.80</b>	<b>6,150.00</b>	<b>-8,156.80</b>	<b>232.63 %</b>
<b>NET REVENUE</b>	<b>\$14,306.80</b>	<b>\$6,150.00</b>	<b>\$ -8,156.80</b>	<b>232.63 %</b>

## NOTE

Beginning balance FY19 of \$8,164.72.

Plus net gain/loss of \$14,306.80.

Current balance of \$22,471.52.

# General Fund

July - November, 2018

	Actual	Budget	Remaining	Total % of Budget
<b>REVENUE</b>				
502 Corporate Levy	349,930.71	352,323.00	2,392.29	99.32 %
510 Personal Prop Replacement Tax	656.02	2,100.00	1,443.98	31.24 %
515 Fines & Fees	2,803.91	5,000.00	2,196.09	56.08 %
526 Other Grants		50,000.00	50,000.00	
527 Friends Sponsorship		4,000.00	4,000.00	
535 Summer Reading	527.50	2,200.00	1,672.50	23.98 %
540 Memorials		500.00	500.00	
<b>Total Revenue</b>	<b>353,918.14</b>	<b>416,123.00</b>	<b>62,204.86</b>	<b>85.05 %</b>
<b>GROSS PROFIT</b>	<b>353,918.14</b>	<b>416,123.00</b>	<b>62,204.86</b>	<b>85.05 %</b>
<b>EXPENDITURES</b>				
801 Salaries	87,485.07	240,000.00	152,514.93	36.45 %
802 Employee Insurance		25,000.00	25,000.00	
803.1 Gas/Electric/Cable Utilities	2,515.00	6,000.00	3,485.00	41.92 %
804 Water	595.14	1,200.00	604.86	49.60 %
820 Advertising/Promotional	300.60	1,500.00	1,199.40	20.04 %
825 Dues & Memberships	1,589.00	1,000.00	-589.00	158.90 %
831 Continuing Education	825.45	3,500.00	2,674.55	23.58 %
831.1 Continuing Education - Mileage	1,085.99	2,400.00	1,314.01	45.25 %
841 Web Maintenance	1,200.00	2,000.00	800.00	60.00 %
842 Postage	219.03	1,750.00	1,530.97	12.52 %
843 Supplies	3,480.73	8,000.00	4,519.27	43.51 %
844 Telephone	813.57	1,750.00	936.43	46.49 %
845.1 Garbage & Snow Removal	1,183.45	4,000.00	2,816.55	29.59 %
846 Unique Management	35.80	2,000.00	1,964.20	1.79 %
851 Miscellaneous Expense	191.03	1,500.00	1,308.97	12.74 %
854 General Contingency		2,000.00	2,000.00	
860 Loan Amortization		30,000.00	30,000.00	
872 Books	7,180.06	22,000.00	14,819.94	32.64 %
873 Periodicals	284.40	2,500.00	2,215.60	11.38 %
874 Audio Visual	5,169.51	23,500.00	18,330.49	22.00 %
874.2 E-books	14.98	2,000.00	1,985.02	0.75 %
874.5 Microfilm		100.00	100.00	
874.7 Electronic Resources	11,355.99	10,000.00	-1,355.99	113.56 %
881.1 Consortium	4,393.74	11,000.00	6,606.26	39.94 %
889 Other Grant Expense	0.00	50,000.00	50,000.00	0.00 %
889.1 Friend's Sponsorship Exp	169.99	4,000.00	3,830.01	4.25 %
890 Summer Reading Program	-821.15	2,750.00	3,571.15	-29.86 %
891.3 Children's Program	282.26	2,500.00	2,217.74	11.29 %
891.61 YA & Adult Programming	671.18	4,500.00	3,828.82	14.92 %
897 Memorial Expense		500.00	500.00	

	Actual	Budget	Remaining	Total % of Budget
<b>Total Expenditures</b>	<b>130,220.82</b>	<b>468,950.00</b>	<b>338,729.18</b>	<b>27.77 %</b>
<b>NET OPERATING REVENUE</b>	<b>223,697.32</b>	<b>-52,827.00</b>	<b>-276,524.32</b>	<b>-423.45 %</b>
<b>OTHER REVENUE</b>				
520 Interest Earned	2,043.05	1,200.00	-843.05	170.25 %
525 Miscellaneous Income	169.99	3,000.00	2,830.01	5.67 %
<b>Total Other Revenue</b>	<b>2,213.04</b>	<b>4,200.00</b>	<b>1,986.96</b>	<b>52.69 %</b>
<b>NET OTHER REVENUE</b>	<b>2,213.04</b>	<b>4,200.00</b>	<b>1,986.96</b>	<b>52.69 %</b>
<b>NET REVENUE</b>	<b>\$225,910.36</b>	<b>\$ -48,627.00</b>	<b>\$ -274,537.36</b>	<b>-464.58 %</b>

## NOTE

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

# IMRF Fund

July - November, 2018

	Actual	Budget	Remaining	Total % of Budget
<b>REVENUE</b>				
503 IMRF	24,596.58	25,200.00	603.42	97.61 %
<b>Total Revenue</b>	<b>24,596.58</b>	<b>25,200.00</b>	<b>603.42</b>	<b>97.61 %</b>
<b>GROSS PROFIT</b>	<b>24,596.58</b>	<b>25,200.00</b>	<b>603.42</b>	<b>97.61 %</b>
<b>EXPENDITURES</b>				
871 IMRF Expense	10,138.15	25,000.00	14,861.85	40.55 %
<b>Total Expenditures</b>	<b>10,138.15</b>	<b>25,000.00</b>	<b>14,861.85</b>	<b>40.55 %</b>
<b>NET OPERATING REVENUE</b>	<b>14,458.43</b>	<b>200.00</b>	<b>-14,258.43</b>	<b>7,229.22 %</b>
<b>NET REVENUE</b>	<b>\$14,458.43</b>	<b>\$200.00</b>	<b>\$ -14,258.43</b>	<b>7,229.22 %</b>

## NOTE

Beginning balance FY19 of \$424.32

Plus net gain/loss of \$14,458.43.

Current balance of \$14,882.75.

# Liability Insurance Fund

July - November, 2018

	Actual	Budget	Remaining	Total % of Budget
<b>REVENUE</b>				
507 Liability Insurance	43,614.56	48,000.00	4,385.44	90.86 %
<b>Total Revenue</b>	<b>43,614.56</b>	<b>48,000.00</b>	<b>4,385.44</b>	<b>90.86 %</b>
<b>GROSS PROFIT</b>				
	<b>43,614.56</b>	<b>48,000.00</b>	<b>4,385.44</b>	<b>90.86 %</b>
<b>EXPENDITURES</b>				
848.2 Accounting Expense	1,577.00	6,000.00	4,423.00	26.28 %
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	3,389.90	8,000.00	4,610.10	42.37 %
893.4 Security	199.00	2,500.00	2,301.00	7.96 %
893.5 Elevator Maintenance	559.18	2,500.00	1,940.82	22.37 %
893.6 Building Safety	40.00	1,000.00	960.00	4.00 %
893.7 Director's Salary 10%	1,769.61	4,800.00	3,030.39	36.87 %
893.8 Office Salary 15%	1,653.64	5,000.00	3,346.36	33.07 %
<b>Total Expenditures</b>	<b>15,443.08</b>	<b>41,300.00</b>	<b>25,856.92</b>	<b>37.39 %</b>
<b>NET OPERATING REVENUE</b>	<b>28,171.48</b>	<b>6,700.00</b>	<b>-21,471.48</b>	<b>420.47 %</b>
<b>NET REVENUE</b>	<b>\$28,171.48</b>	<b>\$6,700.00</b>	<b>\$ -21,471.48</b>	<b>420.47 %</b>

## NOTE

Beginning balance FY19 of \$52,397.33.  
Plus net gain/loss of \$28,171.48.  
Current balance of \$80,568.81.

# Per Capita Grant Fund

July - November, 2018

	Actual	Budget	Remaining	Total % of Budget
<b>REVENUE</b>				
509 Per Capita Grant	6,466.25	4,200.00	-2,266.25	153.96 %
<b>Total Revenue</b>	<b>6,466.25</b>	<b>4,200.00</b>	<b>-2,266.25</b>	<b>153.96 %</b>
<b>GROSS PROFIT</b>				
	<b>6,466.25</b>	<b>4,200.00</b>	<b>-2,266.25</b>	<b>153.96 %</b>
<b>EXPENDITURES</b>				
892 Per Capita Grant Expense	908.52	4,200.00	3,291.48	21.63 %
<b>Total Expenditures</b>	<b>908.52</b>	<b>4,200.00</b>	<b>3,291.48</b>	<b>21.63 %</b>
<b>NET OPERATING REVENUE</b>	<b>5,557.73</b>	<b>0.00</b>	<b>-5,557.73</b>	<b>0.00%</b>
<b>NET REVENUE</b>	<b>\$5,557.73</b>	<b>\$0.00</b>	<b>\$ -5,557.73</b>	<b>0.00%</b>

## NOTE

Beginning balance FY19 of \$998.52.  
Plus net gain/loss of \$5,557.73.  
Current balance of \$6,556.25.



# Social Security Fund

July - November, 2018

	Actual	Budget	Remaining	Total % of Budget
<b>REVENUE</b>				
508 Social Security	18,510.84	19,000.00	489.16	97.43 %
<b>Total Revenue</b>	<b>18,510.84</b>	<b>19,000.00</b>	<b>489.16</b>	<b>97.43 %</b>
<b>GROSS PROFIT</b>	<b>18,510.84</b>	<b>19,000.00</b>	<b>489.16</b>	<b>97.43 %</b>
<b>EXPENDITURES</b>				
866 Payroll Tax - FICA	7,342.42	18,500.00	11,157.58	39.69 %
<b>Total Expenditures</b>	<b>7,342.42</b>	<b>18,500.00</b>	<b>11,157.58</b>	<b>39.69 %</b>
<b>NET OPERATING REVENUE</b>	<b>11,168.42</b>	<b>500.00</b>	<b>-10,668.42</b>	<b>2,233.68 %</b>
<b>NET REVENUE</b>	<b>\$11,168.42</b>	<b>\$500.00</b>	<b>\$ -10,668.42</b>	<b>2,233.68 %</b>

## NOTE

Beginning balance FY19 of \$4,285.88.

Plus net gain/loss of \$11,168.42.

Current balance of \$15,454.30.

# Special Reserve Fund

July - November, 2018

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

## 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 - November, 2018

	Actual	Budget	Remaining	Total % of Budget
<b>REVENUE</b>				
511 Unemployment Insurance	2,282.16	2,200.00	-82.16	103.73 %
<b>Total Revenue</b>	<b>2,282.16</b>	<b>2,200.00</b>	<b>-82.16</b>	<b>103.73 %</b>
<b>GROSS PROFIT</b>	<b>2,282.16</b>	<b>2,200.00</b>	<b>-82.16</b>	<b>103.73 %</b>
<b>EXPENDITURES</b>				
865 Payroll Tax - Unemployment	128.00	1,000.00	872.00	12.80 %
<b>Total Expenditures</b>	<b>128.00</b>	<b>1,000.00</b>	<b>872.00</b>	<b>12.80 %</b>
<b>NET OPERATING REVENUE</b>	<b>2,154.16</b>	<b>1,200.00</b>	<b>-954.16</b>	<b>179.51 %</b>
<b>NET REVENUE</b>	<b>\$2,154.16</b>	<b>\$1,200.00</b>	<b>\$ -954.16</b>	<b>179.51 %</b>

## NOTE

Beginning balance FY19 of \$16,278.04.  
Plus net gain/loss of \$2,154.16.  
Current balance of \$18,432.20

# Workmen's Compensation Fund

July - November, 2018

	Actual	Budget	Remaining	Total % of Budget
<b>REVENUE</b>				
512 Workmen's Comp	3,042.88	3,100.00	57.12	98.16 %
<b>Total Revenue</b>	<b>3,042.88</b>	<b>3,100.00</b>	<b>57.12</b>	<b>98.16 %</b>
<b>GROSS PROFIT</b>	<b>3,042.88</b>	<b>3,100.00</b>	<b>57.12</b>	<b>98.16 %</b>
<b>EXPENDITURES</b>				
870 Workmen's Comp Exp		1,800.00	1,800.00	
<b>Total Expenditures</b>	<b>0.00</b>	<b>1,800.00</b>	<b>1,800.00</b>	<b>0.00%</b>
<b>NET OPERATING REVENUE</b>	<b>3,042.88</b>	<b>1,300.00</b>	<b>-1,742.88</b>	<b>234.07 %</b>
<b>NET REVENUE</b>	<b>\$3,042.88</b>	<b>\$1,300.00</b>	<b>\$ -1,742.88</b>	<b>234.07 %</b>

## NOTE

Beginning balance FY19 of \$8,268.77.  
Plus net gain/loss of \$3,042.88.  
Current balance of \$11,311.65.