

Des Plaines Public Library

Monthly Financial Report

For the Month Ended  
November 30, 2018

Prepared by:

Lauterbach & Amen, LLP

# Monthly Compilation Opinion



December 13, 2018

Members of the Board of Trustees:

Des Plaines Public Library  
1501 Ellinwood Street  
Des Plaines, IL 60016

Management is responsible for the accompanying modified cash basis balance sheet of the Des Plaines Public Library as of November 30, 2018 and the related modified cash basis statements of revenues and expenditures and changes in fund balance for the one month and the Eleven Months then ended, and the accompanying other supplementary information as referred to in the table of contents. We have performed the compilation engagement in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have not audited or reviewed the accompanying financial statements and other supplementary information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements.

Other Matter

The other supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement. We have not audited or reviewed the other supplementary information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the other supplementary information.

Management has elected to omit substantially all of the disclosures, Management Discussion and Analysis (MD&A), and Required Supplementary Information (RSI) required by the modified cash basis of accounting. If the omitted disclosures were included in the financial statements and other supplementary information, they might influence the user's conclusions about the Library's assets, liabilities, fund balances, revenues and expenditures. Accordingly, these financial statements and other supplementary information are not designed for those who are not informed about such matters.

Respectfully Submitted,

*Lauterbach & Amen, LLP*

Lauterbach & Amen, LLP

# Financial Statements

**Des Plaines Public Library**  
**Governmental Funds Balance Sheet**  
**As of November 30, 2018**

	<b>Library Fund</b>	<b>Capital Projects Fund</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and Investments	\$ 4,753,943.23	\$ 8,393.75	\$ 4,762,336.98
Prepays	118,832.21	-	130,902.21
Receivables			
Receivable - Property Taxes	6,077,809.18	-	6,077,809.18
Receivable - Grants	-	-	-
Receivable - Miscellaneous	-	-	-
<b>Total Assets</b>	<b>\$ 10,950,584.62</b>	<b>\$ 20,463.75</b>	<b>\$ 10,971,048.37</b>
<b>LIABILITIES</b>			
Accounts Payable	\$ 348,046.61	\$ 12,070.00	\$ 360,116.61
Accrued Payroll	119,349.47	-	119,349.47
Due to other funds	310,297.07	-	310,297.07
<b>Total Liabilities</b>	<b>777,693.15</b>	<b>12,070.00</b>	<b>789,763.15</b>
<b>Deferred Inflows of Resources</b>			
Property Taxes	6,069,500.00	-	6,069,500.00
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>6,847,193.15</b>	<b>12,070.00</b>	<b>6,859,263.15</b>
<b>FUND BALANCE</b>			
Fund Balance - Unreserved	4,068,640.67	8,393.75	4,077,034.42
Fund Balance - Reserved for Prepays	34,750.80	-	34,750.80
<b>Total Fund Balance</b>	<b>4,103,391.47</b>	<b>8,393.75</b>	<b>4,111,785.22</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 10,950,584.62</b>	<b>\$ 20,463.75</b>	<b>\$ 10,971,048.37</b>

**Des Plaines Public Library**

**Governmental Funds Statement of Revenues,  
Expenditures, and Changes In Fund Balances**

**For the 11 Months Ended November 30, 2018**

	<u>General Fund</u>	<u>Capital Improvements Fund</u>	<u>Total</u>
<b>REVENUES</b>			
Taxes	\$ 5,996,825.62	\$ -	\$ 5,996,825.62
Intergovernmental	144,196.00	-	144,196.00
Fines & Fees	71,665.93	-	71,665.93
Interest	72,273.83	121.46	72,395.29
Special Events and Programs	3,793.95	-	3,793.95
Miscellaneous	59,575.47	-	59,575.47
Total Revenues	<u>6,348,330.80</u>	<u>121.46</u>	<u>6,348,452.26</u>
<b>EXPENDITURES</b>			
Personnel	\$ 2,720,810.55	\$ -	\$ 2,720,810.55
Operating	1,907,176.57	-	1,907,176.57
Library Materails	872,905.49	-	872,905.49
Capital Outlay	52,950.43	131,949.13	184,899.56
Other Expenditures	<u>83,467.62</u>	<u>-</u>	<u>83,467.62</u>
Total Expenditures	<u>5,637,310.66</u>	<u>131,949.13</u>	<u>5,769,259.79</u>
Net Change in Fund Balances	<u>711,020.14</u>	<u>(131,827.67)</u>	<u>579,192.47</u>
<b>FUND BALANCES</b>			
Beginning of the year	<u>3,392,371.33</u>	<u>140,221.42</u>	<u>3,532,592.75</u>
End of the period	<u>\$ 4,103,391.47</u>	<u>\$ 8,393.75</u>	<u>\$ 4,111,785.22</u>

## Supplementary Information

Des Plaines Public Library

Treasurer's Report as of November 30, 2018

<u>Institution</u>	<u>Invested</u>
201-1101000 - Petty Cash	<u>500.00</u>
201-1102015 - First Midwest Operating #8100292260	274,618.37
202-1102015 - First Midwest Operating #8100292260	<u>963.56</u>
	<u>275,581.93</u>
201-1102028 - Cash Library Donations	<u>156,454.82</u>
201-1102079 - IL Funds - 151600222591	4,322,370.04
202-1102079 - IL Funds - 151600222591	<u>7,430.19</u>
	<u>4,329,800.23</u>
201-1104006 - Investments - Certificates of Deposit	<u>0.00</u>
<b>Total Invested</b>	<b><u><u>4,762,336.98</u></u></b>



**Des Plaines Public Library**  
**Balance Sheet as of November 30, 2018**

	<u>Beginning</u> <u>Balance</u>	<u>M.T.D.</u> <u>Changes</u>	<u>Ending</u> <u>Balance</u>
<hr/> <b>Library Fund</b> <hr/>			
<b><u>Assets</u></b>			
1101000 - Petty Cash	500.00	0.00	500.00
1102015 - First Midwest Operating #8100292260	222,644.32	51,974.05	274,618.37
1102028 - Cash Library Donations	156,373.11	81.71	156,454.82
1102079 - IL Funds - 151600222591	4,764,275.00	(441,904.96)	4,322,370.04
1118000 - Receivable - Property Taxes	6,077,809.18	0.00	6,077,809.18
1119301 - Prepaid Expense	0.00	118,832.21	118,832.21
	<u>11,221,601.61</u>	<u>(271,016.99)</u>	<u>10,950,584.62</u>
 <b><u>Liabilities and Fund Balance</u></b>			
<b><u>Liabilities</u></b>			
2401000 - Accounts Payable	155,360.97	192,685.64	348,046.61
2430707 - Due to Library Comp Abs	310,297.07	0.00	310,297.07
2450040 - Accrued Payroll	119,349.47	0.00	119,349.47
2470000 - Deferred Revenue - Property Tax	6,069,500.00	0.00	6,069,500.00
	<u>6,654,507.51</u>	<u>192,685.64</u>	<u>6,847,193.15</u>
 <b><u>Fund Balance</u></b>			
3720010 - Fund Balance - Reserved for Prepaid Items	34,750.80	0.00	34,750.80
3730000 - Fund Balance - Unreserved	3,357,620.53	0.00	3,357,620.53
	<u>3,392,371.33</u>	<u>0.00</u>	<u>3,392,371.33</u>
 <b>Total Liabilities and Fund Balance</b>	<u>10,046,878.84</u>	<u>192,685.64</u>	<u>10,239,564.48</u>
 <b>Excess Revenues Over Expenses</b>	<u>1,174,722.77</u>	<u>(463,702.63)</u>	<u>711,020.14</u>

**Des Plaines Public Library**  
**Balance Sheet as of November 30, 2018**

	<u>Beginning</u> <u>Balance</u>	<u>M.T.D.</u> <u>Changes</u>	<u>Ending</u> <u>Balance</u>
<hr/> <b>Capital Projects Fund</b> <hr/>			
<b><u>Assets</u></b>			
1102015 - First Midwest Operating #8100292260	39,524.00	(38,560.44)	963.56
1102079 - IL Funds - 151600222591	7,417.59	12.60	7,430.19
1119301 - Prepaid Expense	0.00	12,070.00	12,070.00
	46,941.59	(26,477.84)	20,463.75
 <b><u>Liabilities and Fund Balance</u></b>			
<b><u>Liabilities</u></b>			
2401000 - Accounts Payable	38,560.44	(26,490.44)	12,070.00
	38,560.44	(26,490.44)	12,070.00
 <b><u>Fund Balance</u></b>			
3730000 - Fund Balance - Unreserved	140,221.42	0.00	140,221.42
<b>Total Liabilities and Fund Balance</b>	178,781.86	(26,490.44)	152,291.42
<b>Excess Revenues Over Expenses</b>	(131,840.27)	12.60	(131,827.67)

<hr/> <b>Compensated Absences Fund</b> <hr/>			
<b><u>Assets</u></b>			
1120201 - Due From Library	310,297.07	0.00	310,297.07
	310,297.07	0.00	310,297.07
 <b><u>Liabilities and Fund Balance</u></b>			
<b><u>Liabilities</u></b>			
2450035 - Accrued ST-LT Comp Absence	107,930.87	0.00	107,930.87
2490010 - Compensated Absences Payable	202,366.20	0.00	202,366.20
	310,297.07	0.00	310,297.07
 <b><u>Fund Balance</u></b>			
3720010 - Fund Balance - Reserved for Prepaid Items	0.00	0.00	0.00
3730000 - Fund Balance - Unreserved	0.00	0.00	0.00
	0.00	0.00	0.00
<b>Total Liabilities and Fund Balance</b>	310,297.07	0.00	310,297.07

See Accountants' Compilation Report

**Des Plaines Public Library**  
**Balance Sheet as of November 30, 2018**

	<u>Beginning</u> <u>Balance</u>	<u>M.T.D.</u> <u>Changes</u>	<u>Ending</u> <u>Balance</u>
<hr/> <b>Fixed Assets Fund</b> <hr/>			
<b><u>Assets</u></b>			
1203000 - Fixed Assets - Improvements	2,461,912.00	0.00	2,461,912.00
1204201 - Fixed Assets - Library Equipment	1,149,646.00	0.00	1,149,646.00
1204300 - Fixed Assets - Vehicles	24,954.39	0.00	24,954.39
1209900 - Fixed Assets - Accumulated Depreciation	(850,466.00)	0.00	(850,466.00)
	<u>2,786,046.39</u>	<u>0.00</u>	<u>2,786,046.39</u>
 <b><u>Liabilities and Fund Balance</u></b>			
<b><u>Liabilities</u></b>			
 <b><u>Fund Balance</u></b>			
3730000 - Fund Balance - Unreserved	2,786,046.39	0.00	2,786,046.39
	<u>2,786,046.39</u>	<u>0.00</u>	<u>2,786,046.39</u>
 <b>Total Liabilities and Net Capital Assets</b>	<u>2,786,046.39</u>	<u>0.00</u>	<u>2,786,046.39</u>
 <b>Excess Revenues Over Expenses</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**Des Plaines Public Library  
Revenue Report  
For the 11 Months Ended November 30, 2018**

<u>Library Fund</u>	<u>Received this Month</u>	<u>Received this Year</u>	<u>Budgeted Receipts</u>	<u>Uncollected Receipts</u>	<u>Prct. Collected</u>
<b><u>Taxes</u></b>					
201-4810025 - Property Taxes 2012	0.00	0.00	0.00	0.00	0.00
201-4810026 - Property Taxes 2013	0.00	0.00	0.00	0.00	0.00
201-4810027 - Property Taxes 2014	0.00	0.00	0.00	0.00	0.00
201-4810028 - Property Taxes 2015	0.00	0.00	0.00	0.00	0.00
201-4810029 - Property Taxes 2016	0.00	0.00	0.00	0.00	0.00
201-4810030 - Property Taxes 2017	<u>11,925.07</u>	<u>5,996,825.62</u>	<u>6,100,000.00</u>	<u>103,174.38</u>	<u>98.31</u>
	<u>11,925.07</u>	<u>5,996,825.62</u>	<u>6,100,000.00</u>	<u>103,174.38</u>	<u>98.31</u>
<b><u>Intergovernmental</u></b>					
201-4810800 - Personal Property Replacement Tax	23,247.00	69,741.00	92,988.00	23,247.00	75.00
201-4822040 - State Grant - Per Capita	0.00	72,955.00	45,000.00	(27,955.00)	162.12
201-4822090 - Grant Revenue	0.00	1,500.00	2,000.00	500.00	75.00
201-4822095 - State Grant - Library	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<u>23,247.00</u>	<u>144,196.00</u>	<u>139,988.00</u>	<u>(4,208.00)</u>	<u>103.01</u>
<b><u>Fines &amp; Fees</u></b>					
201-4850101 - Library Fees	386.98	7,179.21	9,000.00	1,820.79	79.77
201-4850102 - Library Fines	2,440.72	34,446.96	60,000.00	25,553.04	57.41
201-4850201 - Copying Fees	2,151.34	21,817.57	30,000.00	8,182.43	72.73
201-4850207 - Non-Res Cards	690.00	5,477.19	2,000.00	(3,477.19)	273.86
201-4850208 - Meeting Room Fees	<u>585.00</u>	<u>2,745.00</u>	<u>2,000.00</u>	<u>(745.00)</u>	<u>137.25</u>
	<u>6,254.04</u>	<u>71,665.93</u>	<u>103,000.00</u>	<u>31,334.07</u>	<u>69.58</u>
<b><u>Special Programs &amp; Events</u></b>					
201-4850215 - Special Programs & Events	<u>0.00</u>	<u>3,793.95</u>	<u>6,000.00</u>	<u>2,206.05</u>	<u>63.23</u>
	<u>0.00</u>	<u>3,793.95</u>	<u>6,000.00</u>	<u>2,206.05</u>	<u>63.23</u>
<b><u>Interest</u></b>					
201-4890010 - Interest Income	<u>8,163.57</u>	<u>72,273.83</u>	<u>20,000.00</u>	<u>(52,273.83)</u>	<u>361.37</u>
	<u>8,163.57</u>	<u>72,273.83</u>	<u>20,000.00</u>	<u>(52,273.83)</u>	<u>361.37</u>
<b><u>Other Revenue</u></b>					
201-4899900 - Miscellaneous Revenue	2,150.02	48,319.61	30,000.00	(18,319.61)	161.07
201-4899910 - Vending Machine Revenue	111.65	1,248.41	1,000.00	(248.41)	124.84
201-4899920 - Library Donations	20.00	542.80	10,000.00	9,457.20	5.43
201-4899940 - Friends Book Sale	<u>700.50</u>	<u>9,464.65</u>	<u>0.00</u>	<u>(9,464.65)</u>	<u>0.00</u>
	<u>2,982.17</u>	<u>59,575.47</u>	<u>41,000.00</u>	<u>(18,575.47)</u>	<u>145.31</u>
<b>Total Library Fund</b>	<u><u>52,571.85</u></u>	<u><u>6,348,330.80</u></u>	<u><u>6,409,988.00</u></u>	<u><u>61,657.20</u></u>	<u><u>99.04</u></u>

See Accountants' Compilation Report

**Des Plaines Public Library  
Revenue Report  
For the 11 Months Ended November 30, 2018**

	<u>Received this Month</u>	<u>Received this Year</u>	<u>Budgeted Receipts</u>	<u>Uncollected Receipts</u>	<u>Prct. Collected</u>
<u>Capital Projects Fund</u>					
<b><u>Interest</u></b>					
202-4890010 - Interest Income	<u>12.60</u>	<u>121.46</u>	<u>25.00</u>	<u>(96.46)</u>	<u>485.84</u>
	<u>12.60</u>	<u>121.46</u>	<u>25.00</u>	<u>(96.46)</u>	<u>485.84</u>
<b><u>Other Financing Sources</u></b>					
202-4898902 - Transfer from Library Fund	<u>0.00</u>	<u>0.00</u>	<u>1,300,000.00</u>	<u>1,300,000.00</u>	<u>0.00</u>
	<u>0.00</u>	<u>0.00</u>	<u>1,300,000.00</u>	<u>1,300,000.00</u>	<u>0.00</u>
	<u>12.60</u>	<u>121.46</u>	<u>1,300,025.00</u>	<u>1,299,903.54</u>	<u>0.01</u>
<b>Total Capital Projects Fund</b>					
<b>Total of All Funds</b>	<u>52,584.45</u>	<u>6,348,452.26</u>	<u>7,710,013.00</u>	<u>1,361,560.74</u>	<u>82.34</u>

See Accountants' Compilation Report

**Des Plaines Public Library  
Expense Report  
For the 11 Months Ended November 30, 2018**

<u>Library Fund</u>	<u>M.T.D. Expended</u>	<u>Y.T.D. Expended</u>	<u>Budgeted Amount</u>	<u>Budgeted Remain.</u>	<u>Prct. Expend.</u>
<b>Salaries</b>					
5910100 - Full-time Salaries	173,827.72	2,049,782.32	2,301,049.00	251,266.68	89.08
5910200 - Part-time Salaries	<u>60,041.24</u>	<u>671,028.23</u>	<u>784,851.00</u>	<u>113,822.77</u>	<u>85.50</u>
	<u>233,868.96</u>	<u>2,720,810.55</u>	<u>3,085,900.00</u>	<u>365,089.45</u>	<u>88.17</u>
<b>Benefits</b>					
5918010 - Unemployment Compensation	0.00	0.00	10,000.00	10,000.00	0.00
5918020 - Employer Contribution - FICA	17,290.33	200,995.52	232,205.00	31,209.48	86.56
5918021 - Employer Contribution - IMRF	23,676.30	250,333.63	307,709.00	57,375.37	81.35
5918040 - Life Insurance Premiums	129.48	1,548.30	1,840.00	291.70	84.15
5918050 - PPO Insurance Premiums	19,734.66	218,013.09	247,483.00	29,469.91	88.09
5918051 - HMO Insurance Premiums	14,050.88	166,301.99	213,375.00	47,073.01	77.94
5918055 - Dental Insurance Premiums	1,422.56	16,895.50	18,843.00	1,947.50	89.66
5918070 - Workers Compensation	<u>0.00</u>	<u>12,546.00</u>	<u>13,000.00</u>	<u>454.00</u>	<u>96.51</u>
	<u>76,304.21</u>	<u>866,634.03</u>	<u>1,044,455.00</u>	<u>177,820.97</u>	<u>82.97</u>
<b>Contractual Services</b>					
5920100 - Legal Fees	632.50	2,127.50	4,000.00	1,872.50	53.19
5920110 - Professional Services	35,449.19	427,968.53	428,864.00	895.47	99.79
5920120 - Communication Services	879.87	24,352.04	23,200.00	(1,152.04)	104.97
5920140 - Integrated Library System	8,246.64	89,307.15	95,500.00	6,192.85	93.52
5920202 - Conferences	1,818.67	2,850.39	5,000.00	2,149.61	57.01
5920220 - Membership Dues	0.00	6,737.00	7,000.00	263.00	96.24
5920230 - Publication of Notices	100.00	185.50	200.00	14.50	92.75
5920990 - Property/Liability Insurance	0.00	30,377.00	35,000.00	4,623.00	86.79
5930010 - R&M Equipment	(417.78)	87,730.88	99,200.00	11,469.12	88.44
5930020 - R&M Buildings & Structures	1,468.95	120,945.28	143,500.00	22,554.72	84.28
5930030 - R&M Vehicles	0.00	1,975.33	1,000.00	(975.33)	197.53
5930210 - Rental of Equipment	1,476.82	15,346.87	20,125.00	4,778.13	76.26
5930320 - Cleaning/Custodial Services	9,156.00	66,439.74	58,044.00	(8,395.74)	114.46
5930490 - Refuse Contract	360.00	4,323.28	5,600.00	1,276.72	77.20
5960040 - Pre-Employment Testing	60.00	1,961.45	3,000.00	1,038.55	65.38
5960065 - Bank Fees	245.93	401.28	500.00	98.72	80.26
5960070 - Mileage	40.00	526.15	700.00	173.85	75.16
5960210 - Special Event Programming	3,318.32	59,178.21	62,270.00	3,091.79	95.03
5960990 - Misc. Contractual Services	<u>10,589.95</u>	<u>97,808.96</u>	<u>107,095.00</u>	<u>9,286.04</u>	<u>91.33</u>
	<u>73,425.06</u>	<u>1,040,542.54</u>	<u>1,099,798.00</u>	<u>59,255.46</u>	<u>94.61</u>
<b>Commodities</b>					
5970100 - Supplies	3,332.85	39,869.94	64,500.00	24,630.06	61.81
5970110 - Meals	0.00	1,458.44	2,000.00	541.56	72.92
5970115 - Supplies - Dept/Other	395.57	4,319.17	7,000.00	2,680.83	61.70
5970170 - Janitorial	2,798.85	15,833.47	23,500.00	7,666.53	67.38
5970260 - Postage & Parcel	20.10	4,219.40	8,000.00	3,780.60	52.74
5970500 - Water Bill	0.00	10,990.76	9,000.00	(1,990.76)	122.12
5970600 - Ebooks/Books	55,233.26	349,401.56	377,500.00	28,098.44	92.56

See Accountants' Compilation Report

**Des Plaines Public Library  
Expense Report  
For the 11 Months Ended November 30, 2018**

	<u>M.T.D.</u> <u>Expended</u>	<u>Y.T.D.</u> <u>Expended</u>	<u>Budgeted</u> <u>Amount</u>	<u>Budgeted</u> <u>Remain.</u>	<u>Prct.</u> <u>Expend.</u>
5970610 - E-audio/Audio	11,181.07	80,555.38	80,500.00	(55.38)	100.07
5970620 - E-Subscriptions/Subscriptions	12,236.21	35,675.55	78,230.00	42,554.45	45.60
5970630 - Visual Materials	17,797.86	123,998.09	154,500.00	30,501.91	80.26
5970640 - Databases	6,461.36	185,798.64	190,000.00	4,201.36	97.79
5970810 - Natural Gas	1,829.46	20,303.63	20,000.00	(303.63)	101.52
5970850 - Gasoline	<u>0.00</u>	<u>481.46</u>	<u>650.00</u>	<u>168.54</u>	<u>74.07</u>
	<u>111,286.59</u>	<u>872,905.49</u>	<u>1,015,380.00</u>	<u>142,474.51</u>	<u>85.97</u>
<b><u>Capital Expenditures</u></b>					
5980410 - Computer Hardware	0.00	3,609.26	6,000.00	2,390.74	60.15
5980420 - Computer Software	834.79	41,309.66	46,590.00	5,280.34	88.67
5980600 - Furniture & Fixtures	<u>1,050.06</u>	<u>8,031.51</u>	<u>8,600.00</u>	<u>568.49</u>	<u>93.39</u>
	<u>1,884.85</u>	<u>52,950.43</u>	<u>61,190.00</u>	<u>8,239.57</u>	<u>86.53</u>
<b><u>Other Funding Activities</u></b>					
5990900 - Per Capita Grant Expenditures	1,012.33	45,370.02	45,000.00	(370.02)	100.82
5990901 - State Grant Expenditures	10.73	1,456.70	2,000.00	543.30	72.84
5990940 - Trans to Library Capital Proj. Fund	0.00	0.00	1,300,000.00	1,300,000.00	0.00
5993000 - Contingency Reserve	17,781.25	27,176.25	60,000.00	32,823.75	45.29
5999940 - Friends Books Sale	<u>700.50</u>	<u>9,464.65</u>	<u>0.00</u>	<u>(9,464.65)</u>	<u>0.00</u>
	<u>19,504.81</u>	<u>83,467.62</u>	<u>1,407,000.00</u>	<u>1,323,532.38</u>	<u>5.93</u>
<b>Total Library Fund Expenditures</b>	<u>516,274.48</u>	<u>5,637,310.66</u>	<u>7,713,723.00</u>	<u>2,076,412.34</u>	<u>73.08</u>
 <b><u>Capital Projects Fund</u></b>					
<b><u>Contractual Services</u></b>					
<b><u>Capital Expenditures</u></b>					
5980300 - Improvements	0.00	43,439.18	40,000.00	(3,439.18)	108.60
5980400 - Equipment	0.00	17,892.83	19,975.00	2,082.17	89.58
5980410 - Computer Hardware	0.00	34,292.73	44,700.00	10,407.27	76.72
5980420 - Computer Software	0.00	5,970.76	9,000.00	3,029.24	66.34
5980600 - Furniture and Fixtures	<u>0.00</u>	<u>30,353.63</u>	<u>30,000.00</u>	<u>(353.63)</u>	<u>101.18</u>
	<u>0.00</u>	<u>131,949.13</u>	<u>143,675.00</u>	<u>11,725.87</u>	<u>91.84</u>
<b>Total Capital Projects Fund Expenditures</b>	<u>0.00</u>	<u>131,949.13</u>	<u>143,675.00</u>	<u>11,725.87</u>	<u>91.84</u>
<b>Total of All Funds</b>	<u>516,274.48</u>	<u>5,769,259.79</u>	<u>7,857,398.00</u>	<u>2,088,138.21</u>	<u>73.42</u>

See Accountants' Compilation Report