

Des Plaines Public Library

Monthly Financial Report

For the Month Ended
August 31, 2021

Prepared by:

Lauterbach & Amen, LLP

Monthly Compilation Opinion



September 09, 2021

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 August 31, 2021 and the related modified cash basis statements of revenues and expenditures and changes in fund balance for the one month and the Eight 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 August 31, 2021

	Library Fund	Capital Projects Fund	Total
ASSETS			
Cash and Investments	\$ 2,041,082.02	\$ 1,992,661.07	\$ 4,033,743.09
Prepays	-	0.00	-
Receivables			
Receivable - Property Taxes	6,081,490.69	-	6,081,490.69
Receivable - Grants	-	-	-
Receivable - Miscellaneous	-	-	-
Total Assets	\$ 8,122,572.71	\$ 1,992,661.07	\$ 10,115,233.78
LIABILITIES			
Accounts Payable	\$ 125,311.23	\$ 3,690.28	\$ 129,001.51
Accrued Payroll	40,371.49	-	40,371.49
Due to other funds	302,744.80	-	302,744.80
Total Liabilities	468,427.52	3,690.28	472,117.80
Deferred Inflows of Resources			
Property Taxes	6,069,500.00	-	6,069,500.00
Total Liabilities and Deferred Inflows of Resources	6,537,927.52	3,690.28	6,541,617.80
FUND BALANCE			
Fund Balance - Unreserved	1,549,894.39	1,988,970.79	3,538,865.18
Fund Balance - Reserved for Prepays	34,750.80	-	34,750.80
Total Fund Balance	1,584,645.19	1,988,970.79	3,573,615.98
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 8,122,572.71	\$ 1,992,661.07	\$ 10,115,233.78

Des Plaines Public Library

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

For the 8 Months Ended August 31, 2021

	General Fund	Capital Improvements Fund	Total
REVENUES			
Taxes	\$ 3,310,430.12	\$ -	\$ 3,310,430.12
Intergovernmental	145,038.84	-	145,038.84
Fines & Fees	8,553.56	-	8,553.56
Interest	768.52	565.42	1,333.94
Miscellaneous	31,613.18	-	31,613.18
Total Revenues	<u>3,496,404.22</u>	<u>565.42</u>	<u>3,496,969.64</u>
EXPENDITURES			
Personnel	\$ 1,828,547.62	\$ -	\$ 1,828,547.62
Operating	1,331,928.81	322.50	1,332,251.31
Library Materails	625,751.82	-	625,751.82
Capital Outlay	71,504.40	115,022.20	186,526.60
Other Expenditures	<u>66,795.38</u>	<u>-</u>	<u>66,795.38</u>
Total Expenditures	<u>3,925,728.03</u>	<u>115,344.70</u>	<u>4,041,072.73</u>
Net Change in Fund Balances	<u>(429,323.81)</u>	<u>(114,779.28)</u>	<u>(544,103.09)</u>
FUND BALANCES			
Beginning of the year	<u>2,013,969.00</u>	<u>2,103,750.07</u>	<u>4,117,719.07</u>
End of the period	<u>\$ 1,584,645.19</u>	<u>\$ 1,988,970.79</u>	<u>\$ 3,573,615.98</u>

Supplementary Information

Des Plaines Public Library

Treasurer's Report as of August 31, 2021

<u>Institution</u>	<u>Invested</u>
201-1101000 - Petty Cash	<u>500.00</u>
201-1102015 - First Midwest Operating #8100292260	605,471.37
202-1102015 - First Midwest Operating #8100292260	<u>25,438.86</u>
	<u>630,910.23</u>
201-1102028 - Cash Library Donations	<u>214,375.88</u>
201-1102079 - IL Funds - 151600222591	1,220,734.77
202-1102079 - IL Funds - 151600222591	<u>1,967,222.21</u>
	<u>3,187,956.98</u>
201-1104006 - Investments - Certificates of Deposit	<u>0.00</u>
Total Invested	<u><u>4,033,743.09</u></u>

Des Plaines Public Library
Balance Sheet as of August 31, 2021

	<u>Beginning</u> <u>Balance</u>	<u>M.T.D.</u> <u>Changes</u>	<u>Ending</u> <u>Balance</u>
<u>Library Fund</u>			
<u>Assets</u>			
1101000 - Petty Cash	500.00	0.00	500.00
1102015 - First Midwest Operating #8100292260	545,557.13	59,914.24	605,471.37
1102028 - Cash Library Donations	214,068.37	307.51	214,375.88
1102079 - IL Funds - 151600222591	1,817,015.86	(596,281.09)	1,220,734.77
1118000 - Receivable - Property Taxes	6,081,490.69	0.00	6,081,490.69
	<u>8,658,632.05</u>	<u>(536,059.34)</u>	<u>8,122,572.71</u>
<u>Liabilities and Fund Balance</u>			
<u>Liabilities</u>			
2401000 - Accounts Payable	346,341.94	(172,946.45)	173,395.49
2401002 - Payroll Liabilities	0.00	(48,084.26)	(48,084.26)
2430707 - Due to Library Comp Abs	302,744.80	0.00	302,744.80
2450040 - Accrued Payroll	40,371.49	0.00	40,371.49
2470000 - Deferred Revenue - Property Tax	6,069,500.00	0.00	6,069,500.00
	<u>6,758,958.23</u>	<u>(221,030.71)</u>	<u>6,537,927.52</u>
<u>Fund Balance</u>			
3720010 - Fund Balance - Reserved for Prepaid Items	34,750.80	0.00	34,750.80
3730000 - Fund Balance - Unreserved	1,979,218.20	0.00	1,979,218.20
	<u>2,013,969.00</u>	<u>0.00</u>	<u>2,013,969.00</u>
Total Liabilities and Fund Balance	<u>8,772,927.23</u>	<u>(221,030.71)</u>	<u>8,551,896.52</u>
Excess Revenues Over Expenses	<u>(114,295.18)</u>	<u>(315,028.63)</u>	<u>(429,323.81)</u>

See Accountants' Compilation Report

Des Plaines Public Library
Balance Sheet as of August 31, 2021

	<u>Beginning</u> <u>Balance</u>	<u>M.T.D.</u> <u>Changes</u>	<u>Ending</u> <u>Balance</u>
<u>Capital Projects Fund</u>			
<u>Assets</u>			
1102015 - First Midwest Operating #8100292260	74,132.17	(48,693.31)	25,438.86
1102079 - IL Funds - 151600222591	1,970,881.43	(3,659.22)	1,967,222.21
	2,045,013.60	(52,352.53)	1,992,661.07
<u>Liabilities and Fund Balance</u>			
<u>Liabilities</u>			
2401000 - Accounts Payable	52,383.59	(48,693.31)	3,690.28
	52,383.59	(48,693.31)	3,690.28
<u>Fund Balance</u>			
3730000 - Fund Balance - Unreserved	2,103,750.07	0.00	2,103,750.07
Total Liabilities and Fund Balance	2,156,133.66	(48,693.31)	2,107,440.35
Excess Revenues Over Expenses	(111,120.06)	(3,659.22)	(114,779.28)
<u>Compensated Absences Fund</u>			
<u>Assets</u>			
1120201 - Due From Library	302,744.80	0.00	302,744.80
	302,744.80	0.00	302,744.80
<u>Liabilities and Fund Balance</u>			
<u>Liabilities</u>			
2450035 - Accrued ST-LT Comp Absence	97,084.56	0.00	97,084.56
2490010 - Compensated Absences Payable	205,660.24	0.00	205,660.24
	302,744.80	0.00	302,744.80
<u>Fund Balance</u>			
3720010 - Fund Balance - Reserved for Prepaid Items	0.00	0.00	0.00
3730000 - Fund Balance - Unreserved	0.00	0.00	0.00
3740000 - Fund Balance - Unrestricted	0.00	0.00	0.00
3750000 - Fund Balance - Temporarily Restricted	0.00	0.00	0.00
	0.00	0.00	0.00
Total Liabilities and Fund Balance	302,744.80	0.00	302,744.80

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Des Plaines Public Library
Balance Sheet as of August 31, 2021

	<u>Beginning</u> <u>Balance</u>	<u>M.T.D.</u> <u>Changes</u>	<u>Ending</u> <u>Balance</u>
<u>Fixed Assets Fund</u>			
<u>Assets</u>			
1203000 - Fixed Assets - Improvements	2,461,912.00	0.00	2,461,912.00
1204201 - Fixed Assets - Library Equipment	1,427,309.02	0.00	1,427,309.02
1204300 - Fixed Assets - Vehicles	24,954.39	0.00	24,954.39
1209900 - Fixed Assets - Accumulated Depreciation	(1,353,391.00)	0.00	(1,353,391.00)
	<u>2,560,784.41</u>	<u>0.00</u>	<u>2,560,784.41</u>
 <u>Liabilities and Fund Balance</u>			
<u>Liabilities</u>			
 <u>Fund Balance</u>			
3730000 - Fund Balance - Unreserved	2,560,784.41	0.00	2,560,784.41
	<u>2,560,784.41</u>	<u>0.00</u>	<u>2,560,784.41</u>
 Total Liabilities and Net Capital Assets	 <u>2,560,784.41</u>	 <u>0.00</u>	 <u>2,560,784.41</u>
 Excess Revenues Over Expenses	 <u>0.00</u>	 <u>0.00</u>	 <u>0.00</u>

See Accountants' Compilation Report

**Des Plaines Public Library
Revenue Report
For the 8 Months Ended August 31, 2021**

_____ Library Fund _____	<u>Received</u> <u>this Month</u>	<u>Received</u> <u>this Year</u>	<u>Budgeted</u> <u>Receipts</u>	<u>Uncollected</u> <u>Receipts</u>	<u>Prct.</u> <u>Collected</u>
<u>Taxes</u>					
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	0.00	0.00	0.00	0.00	0.00
201-4810031 - Property Taxes 2018	0.00	0.00	0.00	0.00	0.00
201-4810032 - Property Taxes 2020	<u>0.00</u>	<u>3,310,430.12</u>	<u>6,100,000.00</u>	<u>2,789,569.88</u>	<u>54.27</u>
	<u>0.00</u>	<u>3,310,430.12</u>	<u>6,100,000.00</u>	<u>2,789,569.88</u>	<u>54.27</u>
<u>Intergovernmental</u>					
201-4810800 - Personal Property Replacement Tax	0.00	46,494.00	92,988.00	46,494.00	50.00
201-4822040 - State Grant - Per Capita	86,086.90	86,086.90	73,000.00	(13,086.90)	117.93
201-4822090 - Grant Revenue	0.00	5,000.00	0.00	(5,000.00)	0.00
201-4822095 - State Grant - Library	<u>7,457.94</u>	<u>7,457.94</u>	<u>3,000.00</u>	<u>(4,457.94)</u>	<u>248.60</u>
	<u>93,544.84</u>	<u>145,038.84</u>	<u>168,988.00</u>	<u>23,949.16</u>	<u>85.83</u>
<u>Fines & Fees</u>					
201-4850101 - Library Fees	161.57	1,950.08	9,000.00	7,049.92	21.67
201-4850201 - Copying Fees	718.01	6,603.48	12,500.00	5,896.52	52.83
201-4850207 - Non-Res Cards	0.00	0.00	1,000.00	1,000.00	0.00
201-4850208 - Meeting Room Fees	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>0.00</u>
	<u>879.58</u>	<u>8,553.56</u>	<u>24,000.00</u>	<u>15,446.44</u>	<u>35.64</u>
<u>Special Programs & Events</u>					
201-4850215 - Friends of the Library Reimbursements	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>0.00</u>
	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>0.00</u>
<u>Interest</u>					
201-4890010 - Interest Income	<u>49.30</u>	<u>768.52</u>	<u>28,000.00</u>	<u>27,231.48</u>	<u>2.74</u>
	<u>49.30</u>	<u>768.52</u>	<u>28,000.00</u>	<u>27,231.48</u>	<u>2.74</u>
<u>Other Revenue</u>					
201-4899900 - Miscellaneous Revenue	3,855.38	25,938.83	50,000.00	24,061.17	51.88
201-4899910 - Vending Machine Revenue	33.66	284.11	500.00	215.89	56.82
201-4899920 - Library Donations	300.00	655.00	5,000.00	4,345.00	13.10
201-4899940 - Friends Book Sale	<u>668.85</u>	<u>4,735.24</u>	<u>0.00</u>	<u>(4,735.24)</u>	<u>0.00</u>
	<u>4,857.89</u>	<u>31,613.18</u>	<u>55,500.00</u>	<u>23,886.82</u>	<u>56.96</u>
Total Library Fund	<u><u>99,331.61</u></u>	<u><u>3,496,404.22</u></u>	<u><u>6,386,488.00</u></u>	<u><u>2,890,083.78</u></u>	<u><u>54.75</u></u>

See Accountants' Compilation Report

Des Plaines Public Library
 Revenue Report
 For the 8 Months Ended August 31, 2021

	<u>Received</u> <u>this Month</u>	<u>Received</u> <u>this Year</u>	<u>Budgeted</u> <u>Receipts</u>	<u>Uncollected</u> <u>Receipts</u>	<u>Prct.</u> <u>Collected</u>
<u>Capital Projects Fund</u>					
<u>Interest</u>					
202-4890010 - Interest Income	<u>31.06</u>	<u>565.42</u>	<u>17,000.00</u>	<u>16,434.58</u>	<u>3.33</u>
	<u>31.06</u>	<u>565.42</u>	<u>17,000.00</u>	<u>16,434.58</u>	<u>3.33</u>
<u>Other Financing Sources</u>					
202-4898902 - Transfer from Library Fund	<u>0.00</u>	<u>0.00</u>	<u>500,000.00</u>	<u>500,000.00</u>	<u>0.00</u>
	<u>0.00</u>	<u>0.00</u>	<u>500,000.00</u>	<u>500,000.00</u>	<u>0.00</u>
Total Capital Projects Fund	<u>31.06</u>	<u>565.42</u>	<u>517,000.00</u>	<u>516,434.58</u>	<u>0.11</u>
Total of All Funds	<u>99,362.67</u>	<u>3,496,969.64</u>	<u>6,903,488.00</u>	<u>3,406,518.36</u>	<u>50.66</u>

See Accountants' Compilation Report

**Des Plaines Public Library
Expense Report
For the 8 Months Ended August 31, 2021**

Library Fund _____	M.T.D. <u>Expended</u>	Y.T.D. <u>Expended</u>	Budgeted <u>Amount</u>	Budgeted <u>Remain.</u>	Prct. <u>Expend.</u>
<u>Salaries</u>					
5910100 - Full-time Salaries	173,168.25	1,430,252.26	2,483,313.00	1,053,060.74	57.59
5910200 - Part-time Salaries	<u>51,469.24</u>	<u>398,295.36</u>	<u>830,211.00</u>	<u>431,915.64</u>	<u>47.98</u>
	<u>224,637.49</u>	<u>1,828,547.62</u>	<u>3,313,524.00</u>	<u>1,484,976.38</u>	<u>55.18</u>
<u>Benefits</u>					
5918010 - Unemployment Compensation	0.00	1,056.45	15,000.00	13,943.55	7.04
5918020 - Employer Contribution - FICA	16,547.55	134,598.82	240,329.00	105,730.18	56.01
5918021 - Employer Contribution - IMRF	28,331.96	144,564.81	290,885.00	146,320.19	49.70
5918040 - Life Insurance Premiums	0.00	620.80	1,886.00	1,265.20	32.92
5918050 - PPO Insurance Premiums	(2,945.82)	203,057.99	410,610.00	207,552.01	49.45
5918051 - HMO Insurance Premiums	(1,517.54)	83,260.62	208,034.00	124,773.38	40.02
5918055 - Dental Insurance Premiums	0.00	6,649.40	20,000.00	13,350.60	33.25
5918070 - Workers Compensation	<u>225.00</u>	<u>12,165.00</u>	<u>14,000.00</u>	<u>1,835.00</u>	<u>86.89</u>
	<u>40,641.15</u>	<u>585,973.89</u>	<u>1,200,744.00</u>	<u>614,770.11</u>	<u>48.80</u>
<u>Contractual Services</u>					
5920100 - Legal Fees	23,886.50	24,576.50	30,000.00	5,423.50	81.92
5920110 - Professional Services	35,020.30	323,109.99	464,296.00	141,186.01	69.59
5920120 - Communication Services	739.23	8,215.97	19,100.00	10,884.03	43.02
5920140 - Integrated Library System	120.39	66,251.82	88,010.00	21,758.18	75.28
5920202 - Conferences	775.00	1,933.88	5,000.00	3,066.12	38.68
5920204 - Training	0.00	300.00	750.00	450.00	40.00
5920210 - Marketing	1,590.00	30,772.44	51,000.00	20,227.56	60.34
5920220 - Membership Dues	150.00	6,401.09	6,400.00	(1.09)	100.02
5920230 - Publication of Notices	0.00	72.90	0.00	(72.90)	0.00
5920990 - Property/Liability Insurance	0.00	46,314.58	57,000.00	10,685.42	81.25
5930010 - R&M Equipment	(5,000.00)	55,032.15	58,635.00	3,602.85	93.86
5930020 - R&M Buildings & Structures	9,930.67	62,311.47	131,325.00	69,013.53	47.45
5930030 - R&M Vehicles	0.00	251.89	1,500.00	1,248.11	16.79
5930210 - Rental of Equipment	0.00	9,925.33	25,600.00	15,674.67	38.77
5930320 - Cleaning/Custodial Services	400.00	12,070.00	73,175.00	61,105.00	16.49
5930490 - Refuse Contract	360.00	2,880.00	7,000.00	4,120.00	41.14
5960040 - Pre-Employment Testing	812.05	1,309.05	3,000.00	1,690.95	43.64
5960065 - Bank Fees	0.00	0.00	300.00	300.00	0.00
5960070 - Mileage	0.00	0.00	500.00	500.00	0.00
5960210 - Special Event Programming	3,218.19	39,573.37	51,500.00	11,926.63	76.84
5960990 - Misc. Contractual Services	<u>8,257.59</u>	<u>54,652.49</u>	<u>101,025.00</u>	<u>46,372.51</u>	<u>54.10</u>
	<u>80,259.92</u>	<u>745,954.92</u>	<u>1,175,116.00</u>	<u>429,161.08</u>	<u>63.48</u>
<u>Commodities</u>					
5970100 - Supplies	2,823.33	8,707.65	41,000.00	32,292.35	21.24
5970110 - Meals	3,708.00	4,500.13	1,500.00	(3,000.13)	300.01
5970115 - Supplies - Dept/Other	2,746.73	16,887.48	66,100.00	49,212.52	25.55
5970170 - Janitorial	9,785.00	31,883.47	18,600.00	(13,283.47)	171.42
5970260 - Postage & Parcel	1,000.00	6,420.49	6,000.00	(420.49)	107.01

See Accountants' Compilation Report

**Des Plaines Public Library
Expense Report
For the 8 Months Ended August 31, 2021**

	M.T.D. <u>Expended</u>	Y.T.D. <u>Expended</u>	Budgeted <u>Amount</u>	Budgeted <u>Remain.</u>	Prct. <u>Expend.</u>
5970500 - Water Bill	967.62	2,822.61	10,000.00	7,177.39	28.23
5970600 - Ebooks/Books	21,573.22	210,983.65	368,000.00	157,016.35	57.33
5970610 - E-audio/Audio	3,124.50	45,217.92	80,000.00	34,782.08	56.52
5970620 - E-Subscriptions/Subscriptions	1,436.23	43,678.97	68,430.00	24,751.03	63.83
5970630 - Visual Materials	6,621.05	85,045.15	167,000.00	81,954.85	50.93
5970640 - Databases	8,810.18	156,284.49	185,000.00	28,715.51	84.48
5970810 - Natural Gas	348.84	9,777.52	22,000.00	12,222.48	44.44
5970850 - Gasoline	0.00	0.00	300.00	300.00	0.00
5970900 - Equipment < \$10,000	<u>0.00</u>	<u>3,542.29</u>	<u>5,900.00</u>	<u>2,357.71</u>	<u>60.04</u>
	<u>62,944.70</u>	<u>625,751.82</u>	<u>1,039,830.00</u>	<u>414,078.18</u>	<u>60.18</u>
 <u>Capital Expenditures</u>					
5980300 - Improvements	1,716.22	1,716.22	0.00	(1,716.22)	0.00
5980400 - Equipment	0.00	6,556.87	6,310.00	(246.87)	103.91
5980410 - Computer Hardware	412.53	8,692.97	6,800.00	(1,892.97)	127.84
5980420 - Computer Software	1,453.17	53,255.94	44,495.00	(8,760.94)	119.69
5980600 - Furniture & Fixtures	<u>0.00</u>	<u>1,282.40</u>	<u>2,700.00</u>	<u>1,417.60</u>	<u>47.50</u>
	<u>3,581.92</u>	<u>71,504.40</u>	<u>60,305.00</u>	<u>(11,199.40)</u>	<u>118.57</u>
 <u>Other Funding Activities</u>					
5990900 - Per Capita Grant Expenditures	1,626.21	62,060.14	73,000.00	10,939.86	85.01
5990940 - Trans to Library Capital Proj. Fund	0.00	0.00	500,000.00	500,000.00	0.00
5993000 - Contingency Reserve	0.00	0.00	60,000.00	60,000.00	0.00
5999940 - Friends Books Sale	<u>668.85</u>	<u>4,735.24</u>	<u>0.00</u>	<u>(4,735.24)</u>	<u>0.00</u>
	<u>2,295.06</u>	<u>66,795.38</u>	<u>633,000.00</u>	<u>566,204.62</u>	<u>10.55</u>
 Total Library Fund Expenditures	 <u>414,360.24</u>	 <u>3,925,728.03</u>	 <u>7,422,519.00</u>	 <u>3,496,790.97</u>	 <u>52.89</u>
 _____ Capital Projects Fund _____					
 <u>Contractual Services</u>					
5920110 - Professional Services	0.00	0.00	40,000.00	40,000.00	0.00
5960990 - Misc. Contractual Services	<u>322.50</u>	<u>322.50</u>	<u>0.00</u>	<u>(322.50)</u>	<u>0.00</u>
	<u>322.50</u>	<u>322.50</u>	<u>40,000.00</u>	<u>39,677.50</u>	<u>0.81</u>
 <u>Capital Expenditures</u>					
5980300 - Improvements	0.00	0.00	36,500.00	36,500.00	0.00
5980400 - Equipment	127.00	82,684.95	157,420.00	74,735.05	52.53
5980410 - Computer Hardware	3,240.78	27,083.12	30,900.00	3,816.88	87.65
5980420 - Computer Software	0.00	0.00	11,000.00	11,000.00	0.00
5980600 - Furniture and Fixtures	<u>0.00</u>	<u>5,254.13</u>	<u>4,160.00</u>	<u>(1,094.13)</u>	<u>126.30</u>
	<u>3,367.78</u>	<u>115,022.20</u>	<u>239,980.00</u>	<u>124,957.80</u>	<u>47.93</u>
 Total Capital Projects Fund Expenditures	 <u>3,690.28</u>	 <u>115,344.70</u>	 <u>279,980.00</u>	 <u>164,635.30</u>	 <u>41.20</u>
 Total of All Funds	 <u>418,050.52</u>	 <u>4,041,072.73</u>	 <u>7,702,499.00</u>	 <u>3,661,426.27</u>	 <u>52.46</u>

See Accountants' Compilation Report