## CITY OF GRAND RAPIDS GRAND RAPIDS AREA LIBRARY

## SCHEDULE OF CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE FOR THE FIVE MONTHS ENDING MAY 31, 2024 With Comparative Totals for May 31, 2023

Pund Balance 1/1/XX:   Cash Flow	•			_	Percent
Total Flow		2023	2024	2024	of
Total Flow		Actual	Actual	Budget	Budget
Compensated Absences         44,648         44,648         44,648         64,796	Fund Balance 1/1/XX:				
Emergency/unanticipated Expenditures   A4,796   A4,796	Cash Flow	456,479	530,070	530,070	
Major Equipment Replacement   135,725   135,725   135,725	Compensated Absences			44,648	
Major Equipment Replacement   135,725   135,725   135,725	·	64,796	64,796	64,796	
Revenues:	- · · · · · · · · · · · · · · · · · · ·	·		1	
Taxes	TOTAL FUND BALANCE 1/1/XX	701,648	775,239	775,239	
Taxes					
Taxes	Davanuas				
Intergovernmental				005 400	00/
Charges for Services         29,085         25,370         28,081         90%           Fines & Forfeits         45         10         -         0%           GR Library Foundation         7,842         14,280         -         0%           Miscellaneous         19,117         10,026         5,800         173%           Other Sources (Fund Balance Usage)         -         -         -         0%           Other Sources (Fund Balance Usage)         -         -         -         0%           TOTAL REVENUES         56,089         49,686         987,009         5%           Expenditures:         -         -         -         0%           Personnel         253,235         296,448         718,449         41%           Supplies/Materials         43,946         50,795         90,500         56%           Other Services/Charges         54,529         55,925         178,060         31%           TOTAL EXPENDITURES         351,710         403,168         987,009         41%           OPERATING SURPLUS (DEFICIT)         (295,621)         (353,482)         -         -           Gr Rapids Library Foundation Captl Grant		-		· ·	
Fines & Forfeits		-	25.330	1	
GR Library Foundation         7,842         14,280         - 0%           Miscellaneous         19,117         10,026         5,800         173%           Other Sources-Operating Transfer         0%         0%         - 0%           Other Sources (Fund Balance Usage)         0%         - 0%         - 0%           TOTAL REVENUES         56,089         49,686         987,009         5%           Expenditures:         0%         - 0%         - 0%         - 0%           Supplies/Materials         43,946         50,795         90,500         56%         - 0%           Other Services/Charges         54,529         55,925         178,060         31%         - 0%           TOTAL EXPENDITURES         351,710         403,168         987,009         41%           OPERATING SURPLUS (DEFICIT)         (295,621)         (353,482)         0%           Gr Rapids Library Foundation Captl Grant Capitl Grant Capit	<del>_</del>	-		28,081	
Miscellaneous         19,117         10,026         5,800         173%           Other Sources-Operating Transfer         -         -         0%           Other Sources (Fund Balance Usage)         -         -         -         0%           TOTAL REVENUES         56,089         49,686         987,009         5%           Expenditures:         -         -         -         -         0%           Personnel         253,235         296,448         718,449         41%           Supplies/Materials         43,946         50,795         90,500         56%           Other Services/Charges         54,529         55,925         178,060         31%           TOTAL EXPENDITURES         351,710         403,168         987,009         41%           OPERATING SURPLUS (DEFICIT)         (295,621)         (353,482)         -         -           Gr Rapids Library Foundation Captl Grant Capital Outlay         -         -         -         0%           Fund Balance 5/31/XX         -         -         -         0%           Compensated Absences         44,648         44,648         44,648           Emergency/unanticipated Expenditures         64,796         64,796         64,796			M	-	
Other Sources Operating Transfer Other Sources (Fund Balance Usage)         -         -         0%           TOTAL REVENUES         56,089         49,686         987,009         5%           Expenditures:         -         -         -         0%           Personnel         253,235         296,448         718,449         41%           Supplies/Materials         43,946         50,795         90,500         56%           Other Services/Charges         54,529         56,925         178,060         31%           TOTAL EXPENDITURES         351,710         403,168         987,009         41%           OPERATING SURPLUS (DEFICIT)         (295,621)         (353,482)         -           Gr Rapids Library Foundation Captl Grant Captl Grant Captlal Outlay         -         -         0%           Fund Balance 5/31/XX         -         -         0%           Cash Flow Compensated Absences         44,648         44,648         44,648           Emergency/unanticipated Expenditures Major Equipment Replacement         64,796         64,796         64,796           Major Equipment Replacement         135,725         135,725         135,725         135,725			11	-	
Other Sources (Fund Balance Usage)         -         -         0%           TOTAL REVENUES         56,089         49,686         987,009         5%           Expenditures:         -         253,235         296,448         718,449         41%           Supplies/Materials         43,946         50,795         90,500         56%           Other Services/Charges         54,529         55,925         178,060         31%           TOTAL EXPENDITURES         351,710         403,168         987,009         41%           OPERATING SURPLUS (DEFICIT)         (295,621)         (353,482)         -         -           Gr Rapids Library Foundation Captl Grant Capital Outlay         -         -         0%         -           Fund Balance 5/31/XX         -         -         0%         -         0%           Cash Flow Compensated Absences         44,648         44,648         44,648         44,648           Emergency/unanticipated Expenditures Major Equipment Replacement         64,796         64,796         64,796         64,796         64,796		19,117	10,026	5,800	
TOTAL REVENUES         56,089         49,686         987,009         5%           Expenditures:         Personnel         253,235         296,448         718,449         41%           Supplies/Materials         43,946         50,795         90,500         56%           Other Services/Charges         54,529         55,925         178,060         31%           TOTAL EXPENDITURES         351,710         403,168         987,009         41%           OPERATING SURPLUS (DEFICIT)         (295,621)         (353,482)         -           Gr Rapids Library Foundation Captl Grant Capital Outlay         -         -         0%           Fund Balance 5/31/XX         -         0%         0%           Cash Flow Compensated Absences         44,648         44,648         44,648           Emergency/unanticipated Expenditures Major Equipment Replacement         64,796         64,796         64,796           Major Equipment Replacement         135,725         135,725         135,725         135,725		-	<b>.</b>	-	
Expenditures:         253,235         296,448         718,449         41%           Supplies/Materials         43,946         50,795         90,500         56%           Other Services/Charges         54,529         55,925         178,060         31%           TOTAL EXPENDITURES         351,710         403,168         987,009         41%           OPERATING SURPLUS (DEFICIT)         (295,621)         (353,482)         -         -           Gr Rapids Library Foundation Captl Grant Capital Outlay         -         -         0%           Fund Balance 5/31/XX         -         -         0%           Cash Flow Compensated Absences         44,648         44,648         44,648           Emergency/unanticipated Expenditures Major Equipment Replacement         64,796         64,796         64,796           Major Equipment Replacement         135,725         135,725         135,725         135,725	` ,				
Personnel         253,235         296,448         718,449         41%           Supplies/Materials         43,946         50,795         90,500         56%           Other Services/Charges         54,529         55,925         178,060         31%           TOTAL EXPENDITURES         351,710         403,168         987,009         41%           OPERATING SURPLUS (DEFICIT)         (295,621)         (353,482)         -           Gr Rapids Library Foundation Captl Grant Capital Outlay         -         -         0%           Fund Balance 5/31/XX         -         0%         0%           Cash Flow Compensated Absences Emergency/unanticipated Expenditures Major Equipment Replacement         44,648         44,648         44,648           Major Equipment Replacement         135,725         135,725         135,725         135,725	TOTAL REVENUES	56,089	49,686	987,009	5%
Personnel         253,235         296,448         718,449         41%           Supplies/Materials         43,946         50,795         90,500         56%           Other Services/Charges         54,529         55,925         178,060         31%           TOTAL EXPENDITURES         351,710         403,168         987,009         41%           OPERATING SURPLUS (DEFICIT)         (295,621)         (353,482)         -           Gr Rapids Library Foundation Captl Grant Capital Outlay         -         -         0%           Fund Balance 5/31/XX         -         0%         0%           Cash Flow Compensated Absences Emergency/unanticipated Expenditures Major Equipment Replacement         44,648         44,648         44,648           Major Equipment Replacement         135,725         135,725         135,725         135,725	<b>-</b>				
Supplies/Materials       43,946       50,795       90,500       56%         Other Services/Charges       54,529       178,060       31%         TOTAL EXPENDITURES       351,710       403,168       987,009       41%         OPERATING SURPLUS (DEFICIT)       (295,621)       (353,482)       -         Gr Rapids Library Foundation Captl Grant Capital Outlay       -       -       0%         Fund Balance 5/31/XX       -       0%         Cash Flow Compensated Absences       160,858       176,588       530,070         Compensated Absences       44,648       44,648       44,648         Emergency/unanticipated Expenditures Major Equipment Replacement       64,796       64,796       64,796         Major Equipment Replacement       135,725       135,725       135,725				_,,,,,,	4404
Other Services/Charges         54,529         55,925         178,060         31%           TOTAL EXPENDITURES         351,710         403,168         987,009         41%           OPERATING SURPLUS (DEFICIT)         (295,621)         (353,482)         -           Gr Rapids Library Foundation Captl Grant Capital Outlay         -         -         0%           Fund Balance 5/31/XX         -         0%           Cash Flow Compensated Absences         160,858         176,588         530,070           Compensated Absences         44,648         44,648         44,648           Emergency/unanticipated Expenditures Major Equipment Replacement         64,796         64,796         64,796           Major Equipment Replacement         135,725         135,725         135,725			n		
TOTAL EXPENDITURES         351,710         403,168         987,009         41%           OPERATING SURPLUS (DEFICIT)         (295,621)         (353,482)         -         -           Gr Rapids Library Foundation Captl Grant Capital Outlay         -         -         -         0%           Fund Balance 5/31/XX         -         -         0%           Cash Flow Compensated Absences Emergency/unanticipated Expenditures Major Equipment Replacement         44,648         44,648         44,648           Major Equipment Replacement         135,725         135,725         135,725         135,725	• •	-	11 1	•	
OPERATING SURPLUS (DEFICIT)         (295,621)         (353,482)         -           Gr Rapids Library Foundation Captl Grant Capital Outlay         -         -         -         0%           Fund Balance 5/31/XX         -         -         0%           Fund Balance 5/31/XX         -         -         0%           Cash Flow Compensated Absences Emergency/unanticipated Expenditures Major Equipment Replacement         44,648         44,648         44,648           Emergency/unanticipated Expenditures Major Equipment Replacement         64,796         64,796         64,796           Major Equipment Replacement         135,725         135,725         135,725					
Gr Rapids Library Foundation Captl Grant Capital Outlay       -       -       0%         Fund Balance 5/31/XX       -       -       0%         Cash Flow Compensated Absences Emergency/unanticipated Expenditures Major Equipment Replacement       160,858 176,588 1530,070 144,648 144,64	TOTAL EXPENDITURES	351,710	403,168	987,009	41%
Gr Rapids Library Foundation Captl Grant Capital Outlay       -       -       0%         Fund Balance 5/31/XX       -       -       0%         Cash Flow Compensated Absences Emergency/unanticipated Expenditures Major Equipment Replacement       160,858 176,588 1530,070 144,648 144,64					
Fund Balance 5/31/XX       -       -       -       0%         Fund Balance 5/31/XX       -       -       -       -       0%         Cash Flow       160,858       176,588       530,070       -       -       -       44,648       44,648       44,648       -       -       -       -       -       -       -       -       -       -       -       -       -       -       0%         Cash Flow       160,858       176,588       530,070       -       <	OPERATING SURPLUS (DEFICIT)	(295,621)	(353,482)	-	
Fund Balance 5/31/XX       -       -       -       0%         Fund Balance 5/31/XX       -       -       -       -       0%         Cash Flow       160,858       176,588       530,070       -       -       -       44,648       44,648       44,648       -       -       -       -       -       -       -       -       -       -       -       -       -       -       0%         Cash Flow       160,858       176,588       530,070       -       <					
Fund Balance 5/31/XX       160,858       176,588       530,070         Cash Flow       44,648       44,648       44,648         Compensated Absences       44,648       44,648       44,648         Emergency/unanticipated Expenditures       64,796       64,796       64,796         Major Equipment Replacement       135,725       135,725       135,725	·	-		-	
Cash Flow       160,858       176,588       530,070         Compensated Absences       44,648       44,648       44,648         Emergency/unanticipated Expenditures       64,796       64,796       64,796         Major Equipment Replacement       135,725       135,725       135,725	Capital Outlay	-		-	0%
Cash Flow       160,858       176,588       530,070         Compensated Absences       44,648       44,648       44,648         Emergency/unanticipated Expenditures       64,796       64,796       64,796         Major Equipment Replacement       135,725       135,725       135,725					
Cash Flow       160,858       176,588       530,070         Compensated Absences       44,648       44,648       44,648         Emergency/unanticipated Expenditures       64,796       64,796       64,796         Major Equipment Replacement       135,725       135,725       135,725	Fund Balance F/24/VV				
Compensated Absences       44,648       44,648       44,648         Emergency/unanticipated Expenditures       64,796       64,796       64,796         Major Equipment Replacement       135,725       135,725       135,725		400.050	470 500	500.070	
Emergency/unanticipated Expenditures64,79664,79664,796Major Equipment Replacement135,725135,725135,725					
Major Equipment Replacement135,725135,725135,725	·	·			
	- · · · · · · · · · · · · · · · · · · ·				
TOTAL FUND BALANCE 5/31/XX	Major Equipment Replacement	135,725	135,725	135,725	
	TOTAL FUND BALANCE 5/31/XX	\$ 406,027	\$ 421,757	\$ 775,239	

The Grand Rapids Public Library Endowment Fund of Minnesota Foundation has a balance of \$35,959 as of 4/30/24. This endowment is not available for current operations.