## CITY OF GRAND RAPIDS GRAND RAPIDS AREA LIBRARY

## SCHEDULE OF CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE FOR THE TEN MONTHS ENDING OCTOBER 31, 2023

With Comparative Totals for October 31, 2022

Percent

Pund Balance 1/1/XX:   Cash Flow   455,969   456,479   456,479   456,479     Compensated Absences   46,367   44,648   44,648   44,648     Emergency/unanticipated Expenditures   89,566   135,725   135,725     TOTAL FUND BALANCE 1/1/XX   656,527   701,648   701,648     Total Fund Balance 1/1/XX   759,331   55%   168%   779,720,525   128,000   65%   65%   65%   65%   65%   70%				-	Percent
Section		2022	2023	2023	of
Section		Actual	Actual	Budget	Budget
Cash Flow Compensated Absences         455,969 46,367         456,479 44,648         44,648           Emergency/unanticipated Expenditures Major Equipment Replacement         64,625 89,566         64,796 135,725         135,725           TOTAL FUND BALANCE 1/1/XX         656,527         701,648         701,648           Revenues: Taxes         435,225 11tergovernmental         92,480 92,480         82,720 82,720         128,000 128,000         65% 128,000           Charges for Services         34,838 47,251         28,081 28,081         168% 168% 168% 168%           GR Library Foundation         33,077 91,525         95,525 95,800         90% 90%           Other Sources-Operating Transfer Other Sources (Fund Balance Usage)         -         4,452 92,599         5,800 390%         390% 92,5664           Expenditures: Personnel         522,267 89,745         540,339 78,879         686,946 925,664         79% 686,946         79% 90,218         87% 90,218	Fund Balance 1/1/XX:				
Compensated Absences	Cash Flow	455 969	456 479	456 479	
Emergency/unanticipated Expenditures Major Equipment Replacement		· ·		•	
TOTAL FUND BALANCE 1/1/XX		•			
Revenues:		· ·			
Revenues:   Taxes	Major Equipment Replacement	69,500	135,725	135,725	
Taxes         435,225         418,112         759,331         55%           Intergovernmental         92,480         82,720         128,000         65%           Charges for Services         34,838         47,251         28,081         168%           Fines & Forfeits         13         36         -         0%           GR Library Foundation         33,077         20,525         -         0%           Miscellaneous         14,361         22,599         5,800         390%           Other Sources-Operating Transfer         -         4,452         4,452         100%           Other Sources (Fund Balance Usage)         -         -         -         0%           TOTAL REVENUES         609,995         595,745         925,664         64%           Expenditures:         -         -         -         0%           Supplies/Materials         89,745         78,879         90,218         87%           Other Services/Charges         138,862         116,867         148,500         79%           GRACF Library Foundation         -         -         0%           TOTAL EXPENDITURES         750,873         736,086         925,664         80%           OPERATING SURPL	TOTAL FUND BALANCE 1/1/XX	656,527	701,648	701,648	
Taxes         435,225         418,112         759,331         55%           Intergovernmental         92,480         82,720         128,000         65%           Charges for Services         34,838         47,251         28,081         168%           Fines & Forfeits         13         36         -         0%           GR Library Foundation         33,077         20,525         -         0%           Miscellaneous         14,361         22,599         5,800         390%           Other Sources-Operating Transfer         -         4,452         4,452         100%           Other Sources (Fund Balance Usage)         -         -         -         0%           TOTAL REVENUES         609,995         595,745         925,664         64%           Expenditures:         -         -         -         0%           Supplies/Materials         89,745         78,879         90,218         87%           Other Services/Charges         138,862         116,867         148,500         79%           GRACF Library Foundation         -         -         0%           TOTAL EXPENDITURES         750,873         736,086         925,664         80%           OPERATING SURPL			1.1.1.1.1.1.1		
Taxes         435,225         418,112         759,331         55%           Intergovernmental         92,480         82,720         128,000         65%           Charges for Services         34,838         47,251         28,081         168%           Fines & Forfeits         13         36         -         0%           GR Library Foundation         33,077         20,525         -         0%           Miscellaneous         14,361         22,599         5,800         390%           Other Sources-Operating Transfer         -         4,452         4,452         100%           Other Sources (Fund Balance Usage)         -         -         -         0%           TOTAL REVENUES         609,995         595,745         925,664         64%           Expenditures:         -         -         -         0%           Supplies/Materials         89,745         78,879         90,218         87%           Other Services/Charges         138,862         116,867         148,500         79%           GRACF Library Foundation         -         -         0%           TOTAL EXPENDITURES         750,873         736,086         925,664         80%           OPERATING SURPL	Povonuos				
Intergovernmental		125 225	110 110	750 221	EE0/
Charges for Services         34,838         47,251         28,081         168%           Fines & Forfeits         13					
Fines & Forfeits GR Library Foundation GR Library Foundation Miscellaneous Other Sources-Operating Transfer Other Sources (Fund Balance Usage) TOTAL REVENUES  Expenditures: Personnel Supplies/Materials Other Services/Charges GRACF Library Foundation TOTAL EXPENDITURES  Fund Balance 10/31/XX Cash Flow Compensated Absences Emergency/unanticipated Expenditures Major Equipment Replacement  13 86 - 00% 20,525 - 0% 00% 33,077 20,525 - 0% 20,525 - 0% 00% 390% 04,452 - 4,452 - 0% 069,995 - 595,745 - 925,664 - 64%  64%  64%  64%  64%  64%  64% 64%  64% 64%		·			
GR Library Foundation       33,077       20,525       - 0%         Miscellaneous       14,361       22,599       5,800       390%         Other Sources-Operating Transfer       - 4,452       4,452       100%         Other Sources (Fund Balance Usage)       0%       - 0%         TOTAL REVENUES       609,995       595,745       925,664       64%         Expenditures:       0%       0%       925,664       64%         Expenditures:       540,339       686,946       79%       59%       59,745       90,218       87%         Other Services/Charges       138,862       116,867       148,500       79%       686,946       79%       686,946       79%       686,946       79%       79%       686,946       79%       79%       686,946       79%       79%       686,946       79%       79%       686,946       79%       79%       686,946       79%       79%       686,946       79%       79%       686,946       79%       79%       686,946       79%       79%       686,946       79%       79%       686,946       79%       79%       79%       78,988       925,664       80%       80%       80%       80%       80%       80%	•	·	11	28,081	
Miscellaneous       14,361       22,599       5,800       390%         Other Sources-Operating Transfer       -       4,452       4,452       100%         Other Sources (Fund Balance Usage)       -       -       0%         TOTAL REVENUES       609,995       595,745       925,664       64%         Expenditures:       -       -       -       0%         Personnel       522,267       540,339       686,946       79%         Supplies/Materials       89,745       78,879       90,218       87%         Other Services/Charges       138,862       116,867       148,500       79%         GRACF Library Foundation       -       -       -       -       0%         TOTAL EXPENDITURES       750,873       736,086       925,664       80%         OPERATING SURPLUS (DEFICIT)       (140,879)       (140,341)       -         Capital Outlay       -       7,898       -         Fund Balance 10/31/XX       315,090       308,241       456,479         Compensated Absences       46,367       44,648       44,648         Emergency/unanticipated Expenditures       64,625       64,796       64,796         Major Equipment Replacement       8			M	-	
Other Sources-Operating Transfer Other Sources (Fund Balance Usage)         -         4,452         4,452         100% Off Sources (Fund Balance Usage)           TOTAL REVENUES         609,995         595,745         925,664         64%           Expenditures:         -	GR Library Foundation	,		-	
Other Sources (Fund Balance Usage)         -         -         0%           TOTAL REVENUES         609,995         595,745         925,664         64%           Expenditures:         Personnel         522,267         540,339         686,946         79%           Supplies/Materials         89,745         78,879         90,218         87%           Other Services/Charges         138,862         116,867         148,500         79%           GRACF Library Foundation         -         -         -         -         -         0%           TOTAL EXPENDITURES         750,873         736,086         925,664         80%           OPERATING SURPLUS (DEFICIT)         (140,879)         (140,341)         -           Capital Outlay         -         7,898         -           Fund Balance 10/31/XX         -         -         -           Cash Flow         315,090         308,241         456,479           Compensated Absences         46,367         44,548         44,648           Emergency/unanticipated Expenditures         64,625         64,796         64,796           Major Equipment Replacement         89,566         135,725         135,725		14,361		5,800	
TOTAL REVENUES         609,995         595,745         925,664         64%           Expenditures:         Personnel         522,267         540,339         686,946         79%           Supplies/Materials         89,745         78,879         90,218         87%           Other Services/Charges         138,862         116,867         148,500         79%           GRACF Library Foundation         -         -         -         0%           TOTAL EXPENDITURES         750,873         736,086         925,664         80%           OPERATING SURPLUS (DEFICIT)         (140,879)         (140,341)         -           Capital Outlay         -         7,898         -           Fund Balance 10/31/XX         -         -           Cash Flow         315,090         308,241         456,479           Compensated Absences         46,367         44,648         44,648           Emergency/unanticipated Expenditures         64,625         64,796         64,796           Major Equipment Replacement         89,566         135,725         135,725	Other Sources-Operating Transfer	-	4,452	4,452	100%
Expenditures:         Personnel         522,267         540,339         686,946         79%           Supplies/Materials         89,745         78,879         90,218         87%           Other Services/Charges         138,862         116,867         148,500         79%           GRACF Library Foundation         -         -         -         0%           TOTAL EXPENDITURES         750,873         736,086         925,664         80%           OPERATING SURPLUS (DEFICIT)         (140,879)         (140,341)         -           Capital Outlay         -         7,898         -           Fund Balance 10/31/XX         -         -         456,479           Compensated Absences         46,367         44,648         44,648           Emergency/unanticipated Expenditures         64,625         64,796         64,796           Major Equipment Replacement         89,566         135,725         135,725	Other Sources (Fund Balance Usage)	-		-	0%
Expenditures:         Personnel         522,267         540,339         686,946         79%           Supplies/Materials         89,745         78,879         90,218         87%           Other Services/Charges         138,862         116,867         148,500         79%           GRACF Library Foundation         -         -         -         0%           TOTAL EXPENDITURES         750,873         736,086         925,664         80%           OPERATING SURPLUS (DEFICIT)         (140,879)         (140,341)         -           Capital Outlay         -         7,898         -           Fund Balance 10/31/XX         -         -         456,479           Compensated Absences         46,367         44,648         44,648           Emergency/unanticipated Expenditures         64,625         64,796         64,796           Major Equipment Replacement         89,566         135,725         135,725	TOTAL REVENUES	609,995	595,745	925,664	64%
Personnel         522,267         540,339         686,946         79%           Supplies/Materials         89,745         78,879         90,218         87%           Other Services/Charges         138,862         116,867         148,500         79%           GRACF Library Foundation         -         -         0%           TOTAL EXPENDITURES         750,873         736,086         925,664         80%           OPERATING SURPLUS (DEFICIT)         (140,879)         (140,341)         -         -           Capital Outlay         -         7,898         -         -           Fund Balance 10/31/XX         315,090         308,241         456,479           Compensated Absences         46,367         44,648         44,648           Emergency/unanticipated Expenditures         64,625         64,796         64,796           Major Equipment Replacement         89,566         135,725         135,725					
Personnel         522,267         540,339         686,946         79%           Supplies/Materials         89,745         78,879         90,218         87%           Other Services/Charges         138,862         116,867         148,500         79%           GRACF Library Foundation         -         -         0%           TOTAL EXPENDITURES         750,873         736,086         925,664         80%           OPERATING SURPLUS (DEFICIT)         (140,879)         (140,341)         -         -           Capital Outlay         -         7,898         -         -           Fund Balance 10/31/XX         315,090         308,241         456,479           Compensated Absences         46,367         44,648         44,648           Emergency/unanticipated Expenditures         64,625         64,796         64,796           Major Equipment Replacement         89,566         135,725         135,725	Expenditures:				
Supplies/Materials       89,745       78,879       90,218       87%         Other Services/Charges       138,862       116,867       148,500       79%         GRACF Library Foundation       -       -       0%         TOTAL EXPENDITURES       750,873       736,086       925,664       80%         OPERATING SURPLUS (DEFICIT)       (140,879)       (140,341)       -         Capital Outlay       -       7,898       -         Fund Balance 10/31/XX       315,090       308,241       456,479         Compensated Absences       46,367       44,648       44,648         Emergency/unanticipated Expenditures       64,625       64,796       64,796         Major Equipment Replacement       89,566       135,725       135,725		522.267	540.339	686.946	79%
Other Services/Charges       138,862       116,867       148,500       79%         GRACF Library Foundation       -       -       0%         TOTAL EXPENDITURES       750,873       736,086       925,664       80%         OPERATING SURPLUS (DEFICIT)       (140,879)       (140,341)       -         Capital Outlay       -       7,898       -         Fund Balance 10/31/XX       315,090       308,241       456,479         Compensated Absences       46,367       44,648       44,648         Emergency/unanticipated Expenditures       64,625       64,796       64,796         Major Equipment Replacement       89,566       135,725       135,725		· ·	п		
GRACF Library Foundation         -         -         0%           TOTAL EXPENDITURES         750,873         736,086         925,664         80%           OPERATING SURPLUS (DEFICIT)         (140,879)         (140,341)         -           Capital Outlay         -         7,898         -           Fund Balance 10/31/XX         315,090         308,241         456,479           Cash Flow         315,090         308,241         456,479           Compensated Absences         46,367         44,648         44,648           Emergency/unanticipated Expenditures         64,625         64,796         64,796           Major Equipment Replacement         89,566         135,725         135,725		•		,	
TOTAL EXPENDITURES         750,873         736,086         925,664         80%           OPERATING SURPLUS (DEFICIT)         (140,879)         (140,341)         -           Capital Outlay         -         7,898         -           Fund Balance 10/31/XX         315,090         308,241         456,479           Compensated Absences         46,367         44,648         44,648           Emergency/unanticipated Expenditures         64,625         64,796         64,796           Major Equipment Replacement         89,566         135,725         135,725	<u> </u>	100,002	110,007	140,000	
OPERATING SURPLUS (DEFICIT)       (140,879)       (140,341)       -         Capital Outlay       -       7,898       -         Fund Balance 10/31/XX       315,090       308,241       456,479         Compensated Absences       46,367       44,648       44,648         Emergency/unanticipated Expenditures       64,625       64,796       64,796         Major Equipment Replacement       89,566       135,725       135,725		750.873	736 086	025 664	
Fund Balance 10/31/XX       315,090       308,241       456,479         Cash Flow       46,367       44,648       44,648         Compensated Absences       46,367       44,648       44,648         Emergency/unanticipated Expenditures       64,625       64,796       64,796         Major Equipment Replacement       89,566       135,725       135,725	TOTAL EXPENDITURES	750,675	730,000	925,004	00 /0
Fund Balance 10/31/XX       315,090       308,241       456,479         Cash Flow       46,367       44,648       44,648         Compensated Absences       46,367       44,648       44,648         Emergency/unanticipated Expenditures       64,625       64,796       64,796         Major Equipment Replacement       89,566       135,725       135,725	ODEDATING SUBDILLS (DESIGIT)	(4.40.070)	(440 244)		
Fund Balance 10/31/XX       315,090       308,241       456,479         Compensated Absences       46,367       44,648       44,648         Emergency/unanticipated Expenditures       64,625       64,796       64,796         Major Equipment Replacement       89,566       135,725       135,725	OPERATING SURPLUS (DEFICIT)	(140,079)	(140,541)	-	
Fund Balance 10/31/XX       315,090       308,241       456,479         Compensated Absences       46,367       44,648       44,648         Emergency/unanticipated Expenditures       64,625       64,796       64,796         Major Equipment Replacement       89,566       135,725       135,725	Conital Outlow		7 000		
Cash Flow       315,090       308,241       456,479         Compensated Absences       46,367       44,648       44,648         Emergency/unanticipated Expenditures       64,625       64,796       64,796         Major Equipment Replacement       89,566       135,725       135,725	Capital Outlay	-	7,898	-	
Cash Flow       315,090       308,241       456,479         Compensated Absences       46,367       44,648       44,648         Emergency/unanticipated Expenditures       64,625       64,796       64,796         Major Equipment Replacement       89,566       135,725       135,725			<u> </u>		
Cash Flow       315,090       308,241       456,479         Compensated Absences       46,367       44,648       44,648         Emergency/unanticipated Expenditures       64,625       64,796       64,796         Major Equipment Replacement       89,566       135,725       135,725	Fund Dalamas 40/04/VV		<b>  </b>   -:-:-:-:-:		
Compensated Absences       46,367       44,648       44,648         Emergency/unanticipated Expenditures       64,625       64,796       64,796         Major Equipment Replacement       89,566       135,725       135,725		0.45.000	000 043	450 470	
Emergency/unanticipated Expenditures64,62564,79664,796Major Equipment Replacement89,566135,725135,725		· ·	n		
Major Equipment Replacement89,566135,725135,725		•		,	
		·	n		
TOTAL FUND BALANCE 10/31/XX \$ 515,648 \$ 553,410 \$ 701,648	Major Equipment Replacement	89,566	135,725	135,725	
TOTAL FUND BALANCE 10/31/XX \$ 515,648 [\$ 553,410] \$ 701,648		<b>_</b>		<b>_</b>	
	TOTAL FUND BALANCE 10/31/XX	\$ 515,648	\$ 553,410	\$ 701,648	

The Grand Rapids Public Library Endowment Fund of Minnesota Foundation has a balance of \$36,719 as of 8/31/23. This endowment is not available for current operations.