## Grand County Library District
### General Fund Summary
#### 2018

<table>
<thead>
<tr>
<th></th>
<th>2016 Audited Actuals</th>
<th>2017 Estimated Actuals</th>
<th>2018 General Fund</th>
<th>2018 Budget Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Fund Balance</td>
<td>1,937,874</td>
<td>1,905,780</td>
<td>2,429,283</td>
<td>523,503</td>
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</tbody>
</table>

### Ordinary Income/Expense

#### Income

**Tax Revenues**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>2018 Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>4100-00</td>
<td>General Property Taxes</td>
<td>1,624,831</td>
<td>2,194,000</td>
<td>2,374,786</td>
<td>180,786</td>
</tr>
<tr>
<td>4102-00</td>
<td>County Taxes-Delinquent</td>
<td>278</td>
<td>(17,311)</td>
<td>500</td>
<td>17,811</td>
</tr>
<tr>
<td>4103-00</td>
<td>Cnty Taxes-Delinquent Int</td>
<td>2,857</td>
<td>(33,128)</td>
<td>(3,000)</td>
<td>30,128</td>
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<tr>
<td>4105-00</td>
<td>Specific Ownership Taxes</td>
<td>100,859</td>
<td>130,000</td>
<td>100,000</td>
<td>(30,000)</td>
</tr>
<tr>
<td><strong>Total Tax Revenues</strong></td>
<td></td>
<td>1,728,825</td>
<td>2,273,561</td>
<td>2,472,286</td>
<td>198,725</td>
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</table>

**Operating Revenues**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>2018 Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>4260-00</td>
<td>Fines</td>
<td>11,730</td>
<td>12,500</td>
<td>11,900</td>
<td>(600)</td>
</tr>
<tr>
<td>4261-00</td>
<td>Fees</td>
<td>13,214</td>
<td>20,000</td>
<td>18,400</td>
<td>(1,600)</td>
</tr>
<tr>
<td>4280-00</td>
<td>Sales Discounts</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4340-00</td>
<td>Bank Interest Income</td>
<td>12,617</td>
<td>23,000</td>
<td>15,000</td>
<td>(8,000)</td>
</tr>
<tr>
<td>4350-00</td>
<td>Donations-Operations</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4370-00</td>
<td>Friends of GC Library</td>
<td>36,437</td>
<td>43,750</td>
<td>30,000</td>
<td>(13,750)</td>
</tr>
<tr>
<td>4380-00</td>
<td>In Kind Donations</td>
<td>13,906</td>
<td>7,600</td>
<td>-</td>
<td>(7,600)</td>
</tr>
<tr>
<td>4390-00</td>
<td>General Donations</td>
<td>6,964</td>
<td>35,000</td>
<td>10,000</td>
<td>(25,000)</td>
</tr>
<tr>
<td>4395-00</td>
<td>Designated Donations</td>
<td>10,347</td>
<td>12,800</td>
<td>-</td>
<td>(12,800)</td>
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<tr>
<td><strong>Total 4350-00 · Donations-Operation</strong></td>
<td></td>
<td>67,654</td>
<td>99,150</td>
<td>40,000</td>
<td>(59,150)</td>
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<tr>
<td>4600-00</td>
<td>Other Grants</td>
<td>-</td>
<td>-</td>
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<td>-</td>
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<tr>
<td>4400-00</td>
<td>State Grants</td>
<td>5,541</td>
<td>15,500</td>
<td>5,500</td>
<td>(10,000)</td>
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<tr>
<td>4650-00</td>
<td>E-Rate Discounts</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4950-00</td>
<td>Miscellaneous Revenue</td>
<td>17,877</td>
<td>8,940</td>
<td>1,000</td>
<td>(7,940)</td>
</tr>
<tr>
<td>4960-00</td>
<td>Rental Income</td>
<td>8,551</td>
<td>10,440</td>
<td>10,800</td>
<td>360</td>
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<tr>
<td><strong>Total Operating Revenues</strong></td>
<td></td>
<td>137,184</td>
<td>189,530</td>
<td>102,600</td>
<td>(86,930)</td>
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### Capital Revenues

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>2018 Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>4560</td>
<td>Other Capital Revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4345-00</td>
<td>Interest Income-Capital Fd</td>
<td>1,177</td>
<td>2,200</td>
<td>1,500</td>
<td>(2,200)</td>
</tr>
<tr>
<td>4550-00</td>
<td>Grants-Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,500</td>
</tr>
<tr>
<td>4800-00</td>
<td>Building Donations</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4800-01</td>
<td>Building Donations-G</td>
<td>2,500</td>
<td>1,000</td>
<td>-</td>
<td>(1,000)</td>
</tr>
<tr>
<td>4800-03</td>
<td>Building Donations-J</td>
<td>2,300</td>
<td>2,000</td>
<td>2,000</td>
<td>(2,000)</td>
</tr>
<tr>
<td>4800-00</td>
<td>Building Donations- Oth</td>
<td>-</td>
<td>-</td>
<td>2,000</td>
<td>2,000</td>
</tr>
<tr>
<td><strong>Total 4800-00 · Building Donations</strong></td>
<td></td>
<td>4,800</td>
<td>3,000</td>
<td>4,000</td>
<td>(1,000)</td>
</tr>
<tr>
<td>4800-05</td>
<td>Foundation Activity</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4800-09</td>
<td>Foundation Fundraising</td>
<td>-</td>
<td>5,000</td>
<td>-</td>
<td>(1,000)</td>
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<tr>
<td>4800-10</td>
<td>Foundation Oper/Fundraising</td>
<td>-</td>
<td>2,000</td>
<td>-</td>
<td>(2,000)</td>
</tr>
<tr>
<td>4800-05</td>
<td>Foundation Activity - Oth</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2016 Audited Actuals</td>
<td>2017 Estimated Actuals</td>
<td>2018 General Fund</td>
<td>2018 Budget Variance</td>
<td></td>
<td></td>
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<tr>
<td>----------------------</td>
<td>------------------------</td>
<td>--------------------</td>
<td>----------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total 4800-05 · Foundation Activity</strong></td>
<td>-</td>
<td>7,000</td>
<td>-</td>
<td>(7,000)</td>
<td></td>
</tr>
<tr>
<td><strong>4900-00 · Proceeds from COP's</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>4975-00 · In-kind donations</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td><strong>Total Capital Revenues</strong></td>
<td>5,977</td>
<td>12,200</td>
<td>5,500</td>
<td>(8,700)</td>
<td></td>
</tr>
<tr>
<td><strong>Transfer in from other funds</strong></td>
<td>-</td>
<td>3,692</td>
<td>-</td>
<td>(3,692)</td>
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<tr>
<td><strong>Total Income</strong></td>
<td>1,870,549</td>
<td>2,478,983</td>
<td>2,580,386</td>
<td>101,403</td>
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<tr>
<td><strong>Designated Reserves-Non-Spendable</strong></td>
<td>620,000</td>
<td>633,000</td>
<td>633,000</td>
<td>-</td>
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<tr>
<td><strong>TOTAL AVAILABLE RESOURCES</strong></td>
<td>3,188,423</td>
<td>3,751,763</td>
<td>4,376,669</td>
<td>624,906</td>
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</tbody>
</table>

**Expense**

**Personnel Costs**

<table>
<thead>
<tr>
<th>5020-00 · Salaries &amp; Wages</th>
<th>710,180</th>
<th>670,000</th>
<th>697,010</th>
<th>27,010</th>
</tr>
</thead>
<tbody>
<tr>
<td>5022-00 · Substitutes Wages</td>
<td>18,950</td>
<td>20,000</td>
<td>20,000</td>
<td>-</td>
</tr>
<tr>
<td>5023-00 · Severance &amp; Phase down</td>
<td>-</td>
<td>569</td>
<td>-</td>
<td>(569)</td>
</tr>
<tr>
<td>5024-00 · Merit Bonuses</td>
<td>2,975</td>
<td>1,500</td>
<td>6,970</td>
<td>5,470</td>
</tr>
<tr>
<td>5025-00 · Benefits</td>
<td>102,938</td>
<td>98,000</td>
<td>113,151</td>
<td>15,151</td>
</tr>
<tr>
<td>5030-00 · Group Health Insurance</td>
<td>7,880</td>
<td>7,300</td>
<td>8,301</td>
<td>1,001</td>
</tr>
<tr>
<td>5050-00 · Group Life Insurance</td>
<td>1,085</td>
<td>950</td>
<td>1,239</td>
<td>289</td>
</tr>
<tr>
<td>5060-00 · Group Disability Insurance</td>
<td>3,017</td>
<td>2,950</td>
<td>3,287</td>
<td>337</td>
</tr>
<tr>
<td>5070-00 · CCOERA Expense</td>
<td>18,175</td>
<td>18,700</td>
<td>21,719</td>
<td>3,019</td>
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<tr>
<td>5080-00 · Worker's Comp Expense</td>
<td>5,529</td>
<td>5,000</td>
<td>5,600</td>
<td>600</td>
</tr>
<tr>
<td>5085-00 · Employer Paid HSA</td>
<td>587</td>
<td>444</td>
<td>600</td>
<td>156</td>
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<tr>
<td>5095-00 · Flex Account Fees</td>
<td>1,525</td>
<td>1,450</td>
<td>1,450</td>
<td>-</td>
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<tr>
<td>5100-00 · Unemployment Benefits</td>
<td>-</td>
<td>9,000</td>
<td>15,000</td>
<td>6,000</td>
</tr>
<tr>
<td>6110-00 · Employer Social Security</td>
<td>44,284</td>
<td>41,900</td>
<td>44,887</td>
<td>2,987</td>
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<tr>
<td>6115-00 · Employer Medicare</td>
<td>10,357</td>
<td>9,800</td>
<td>10,498</td>
<td>698</td>
</tr>
<tr>
<td><strong>Total 5025-00 · Benefits</strong></td>
<td>195,377</td>
<td>195,494</td>
<td>225,732</td>
<td>30,238</td>
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<tr>
<td>6235-00 · Travel &amp; Meals</td>
<td>7,819</td>
<td>7,000</td>
<td>7,000</td>
<td>-</td>
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<tr>
<td>6242-00 · Trustee Travel &amp; Events</td>
<td>964</td>
<td>716</td>
<td>1,000</td>
<td>284</td>
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<tr>
<td>6250-00 · Staff Events</td>
<td>968</td>
<td>1,300</td>
<td>2,000</td>
<td>700</td>
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<tr>
<td>6240-00 · Education/Consultants</td>
<td>5,140</td>
<td>3,500</td>
<td>3,500</td>
<td>-</td>
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<tr>
<td>6245-00 · Professional Certification</td>
<td>7,500</td>
<td>5,000</td>
<td>7,500</td>
<td>2,500</td>
</tr>
<tr>
<td><strong>Personnel Costs - Other</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Personnel Costs</strong></td>
<td>949,873</td>
<td>905,079</td>
<td>970,712</td>
<td>65,633</td>
</tr>
</tbody>
</table>

**Supplies**

<table>
<thead>
<tr>
<th>6300-00 · Office Supplies</th>
<th>5,962</th>
<th>4,500</th>
<th>5,200</th>
<th>700</th>
</tr>
</thead>
<tbody>
<tr>
<td>6305-00 · Youth Programming Supplies</td>
<td>16,359</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>6310-00 · Cataloging Supplies</td>
<td>1,478</td>
<td>2,400</td>
<td>3,000</td>
<td>600</td>
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<tr>
<td><strong>Total Supplies</strong></td>
<td>23,799</td>
<td>6,900</td>
<td>8,200</td>
<td>1,300</td>
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</tbody>
</table>

**Library Materials & Technology**
<table>
<thead>
<tr>
<th>Account</th>
<th>2016 Audited Actuals</th>
<th>2017 Estimated Actuals</th>
<th>2018 General Fund</th>
<th>2018 Budget Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>6349 · Library Materials</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6350-00 · Media</td>
<td>78,085</td>
<td>60,000</td>
<td>64,000</td>
<td>4,000</td>
</tr>
<tr>
<td>6360-00 · Processing Fees</td>
<td>8,588</td>
<td>6,000</td>
<td>6,400</td>
<td>400</td>
</tr>
<tr>
<td>6350-11 · Less Replacement Receipts</td>
<td>(798)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>6430-00 · Public Online Resources</td>
<td>9,978</td>
<td>5,410</td>
<td>14,015</td>
<td>8,605</td>
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<tr>
<td>6349 · Library Materials - Other</td>
<td>-</td>
<td>-</td>
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<td>-</td>
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<tr>
<td>Total 6349 · Library Materials</td>
<td>95,853</td>
<td>71,410</td>
<td>84,415</td>
<td>13,005</td>
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<tr>
<td>6600 · Technology</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>6607-00 · Technology-Equipment</td>
<td>1,714</td>
<td>4,100</td>
<td>4,000</td>
<td>(100)</td>
</tr>
<tr>
<td>6420-00 · Business Software &amp; Ap</td>
<td>9,727</td>
<td>16,600</td>
<td>16,095</td>
<td>(505)</td>
</tr>
<tr>
<td>6600-00 · Automation Software &amp;</td>
<td>70,242</td>
<td>56,662</td>
<td>63,400</td>
<td>6,738</td>
</tr>
<tr>
<td>6603-00 · ILS Software</td>
<td>28,989</td>
<td>28,818</td>
<td>34,400</td>
<td>5,582</td>
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<tr>
<td>6605-00 · Technology-R&amp;D/Contin</td>
<td>1,332</td>
<td>210</td>
<td>3,000</td>
<td>2,790</td>
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<tr>
<td>6610-00 · Computers</td>
<td>-</td>
<td>9,504</td>
<td>10,000</td>
<td>496</td>
</tr>
<tr>
<td>6620-00 · Computer Expense</td>
<td>3,566</td>
<td>1,000</td>
<td>4,000</td>
<td>3,000</td>
</tr>
<tr>
<td>Total 6600 · Technology</td>
<td>115,570</td>
<td>116,894</td>
<td>134,895</td>
<td>18,001</td>
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<tr>
<td>Total Library Materials &amp; Technology</td>
<td>211,423</td>
<td>188,304</td>
<td>219,310</td>
<td>31,006</td>
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<tr>
<td>Communications</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>6520-00 · Telephone</td>
<td>14,665</td>
<td>23,500</td>
<td>20,269</td>
<td>(3,231)</td>
</tr>
<tr>
<td>6540-00 · Postage Expense</td>
<td>803</td>
<td>1,000</td>
<td>910</td>
<td>(90)</td>
</tr>
<tr>
<td>6550-00 · Courier</td>
<td>16,050</td>
<td>17,472</td>
<td>20,927</td>
<td>3,455</td>
</tr>
<tr>
<td>6560-00 · Public Relations</td>
<td>484</td>
<td>750</td>
<td>750</td>
<td>-</td>
</tr>
<tr>
<td>6570-00 · Advertising/Recruiting</td>
<td>1,475</td>
<td>1,500</td>
<td>1,500</td>
<td>-</td>
</tr>
<tr>
<td>6580-00 · Printing</td>
<td>4,750</td>
<td>6,500</td>
<td>7,050</td>
<td>550</td>
</tr>
<tr>
<td>Total Communications</td>
<td>38,227</td>
<td>50,722</td>
<td>51,407</td>
<td>685</td>
</tr>
<tr>
<td>Facilities &amp; Maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6630-00 · Equipment</td>
<td>886</td>
<td>1,500</td>
<td>2,000</td>
<td>500</td>
</tr>
<tr>
<td>6635-00 · Equipment Lease</td>
<td>8,402</td>
<td>5,760</td>
<td>5,760</td>
<td>-</td>
</tr>
<tr>
<td>6640-00 · Building &amp; Equipment Rent</td>
<td>12,466</td>
<td>56,000</td>
<td>10,000</td>
<td>(46,000)</td>
</tr>
<tr>
<td>6649-00 · Utilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6650-00 · Trash</td>
<td>3,554</td>
<td>3,500</td>
<td>3,660</td>
<td>160</td>
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<tr>
<td>6651-00 · Water</td>
<td>6,119</td>
<td>6,600</td>
<td>5,896</td>
<td>(704)</td>
</tr>
<tr>
<td>6652-00 · Sewer</td>
<td>4,758</td>
<td>4,505</td>
<td>4,784</td>
<td>279</td>
</tr>
<tr>
<td>6654-00 · Electric</td>
<td>40,082</td>
<td>38,000</td>
<td>37,800</td>
<td>(200)</td>
</tr>
<tr>
<td>6655-00 · Gas</td>
<td>11,031</td>
<td>11,069</td>
<td>11,069</td>
<td>69</td>
</tr>
<tr>
<td>6649-00 · Utilities - Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total 6649-00 · Utilities</td>
<td>65,544</td>
<td>63,605</td>
<td>63,209</td>
<td>(396)</td>
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<td>(373,858)</td>
<td>(364,284)</td>
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<td>Net Income (Loss)</td>
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<td>568,275</td>
<td>44,772</td>
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## Grand County Library District
### Special Revenue Fund Summary
#### 2018

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<td>Income</td>
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<td>43400 · Direct Public Support</td>
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<td>43410-1 · GCLD Transfers</td>
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<td>43410 · Corporate Contributions</td>
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<td>43420 · Foundation Contributions</td>
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<td>43430 · Government Grants</td>
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<td>43440 · Gifts in Kind - Goods</td>
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<td>43460 · Bequests</td>
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<td>44800 · United Way, CFC Contributions</td>
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<td>44900 · Release from Restriction</td>
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<td>43400 · Direct Public Support - Other</td>
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<td>45050 · Dividend Income</td>
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<td>47000 · Program Income</td>
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**Expense**

- **61000 · Facilities and Equipment**
  - **61100 · Depreciation and Amortization**
  - **61200 · Donated Facilities**
  - **61300 · Equip Rental and Maintenance**
  - **61400 · Property Insurance**
  - **61500 · Rent, Parking, Storage**
  - **61600 · Utilities**
  - **61000 · Facilities and Equipment - Other**
  - **Total 61000 · Facilities and Equipment**: 2,386

- **62100 · Contract Services**
  - **62110 · Accounting Fees**
  - **62140 · Legal Fees**
  - **62150 · Outside Contract Services**
  - **62100 · Contract Services - Other**
  - **Total 62100 · Contract Services**: 3,195

- **63000 · Operations**
  - **63100 · Advertising & Promotion**
  - **63150 · Bank Service Charges**
  - **63200 · Books, Subscriptions, Reference**
  - **63250 · Business Registration Fees**
  - **63480 · Reception/Events**
  - **63500 · Insurance - Liability, D and O**
  - **63520 · Postage, Mailing Service**
  - **63550 · Printing and Copying**
  - **63600 · Staff Development & Education**
  - **63750 · Telephone, Telecommunications**
  - **63900 · Travel and Meetings**
  - **63900 · Travel and Meetings - Other**
  - **Total 63900 · Travel and Meeting**: 275

- **63950 · Volunteer Expenses**

**2018 Budget Variance**

- **1,864**
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<tr>
<td>Total 70000 · Temporarily Restricted Activity</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Total Other Income</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Other Expense</td>
<td>566</td>
<td>-</td>
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<tr>
<td>Transfer to other funds</td>
<td>3,692</td>
<td>-</td>
<td>(3,692)</td>
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</tr>
<tr>
<td>Total Other Expense</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Net Other Income</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Net Income (Loss)</td>
<td>6,260</td>
<td>4,172</td>
<td>7,588</td>
<td>7,588</td>
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<tr>
<td>Ending Fund Balance</td>
<td>94,209</td>
<td>98,382</td>
<td>101,798</td>
<td>101,798</td>
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<tr>
<td>Net Change in Fund Balance</td>
<td>6,260</td>
<td>4,172</td>
<td>7,588</td>
<td>3,416</td>
</tr>
<tr>
<td>Total Expenditures/Transfers</td>
<td>2,581</td>
<td>7,874</td>
<td>6,322</td>
<td>(1,552)</td>
</tr>
<tr>
<td>TOTAL RESOURCES EXPENDED</td>
<td>2,581</td>
<td>7,874</td>
<td>6,322</td>
<td>(1,552)</td>
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