



Palatine **LIBRARY** District

JUL-MAR 2023 TREASURER'S REPORT

HIGHLIGHTS FOR THE MONTH OF MARCH

- ☐ Total cash in the bank for the period ending 03/31/23 was \$7.6 million with an additional \$5.5 million in the IPrime 101 account and \$620,000 in the IPrime 201 account.
- ☐ Over \$2.2 million was received in Property Taxes and \$52,000 was earned from investment income..
Cook County Property taxes were due 4/3/2023.
- ☐ Top 3 Expenses for the month were: 1. Payroll \$396,000, 2. Materials \$53,000, 3. Furniture \$35,000.
- ☐ We are 75% through the fiscal year with \$7 million in income and \$5.9 million in expenses, resulting in a Net Income of \$1.1 million.

Palatine Public Library District

Budget vs. Actuals: Corporate

Jul-Mar 2023

	Actual	Budget	% of Budget
Income			
4000 Tax Levies			
4021 Tax Levy 2020			
4021.10 Tax Levy 2020 - Corporate	-21,024.79		
Total 4021 Tax Levy 2020	-\$ 21,024.79	\$ 0.00	
4022 Tax Levy 2021			
4022.10 Tax Levy 2021 - Corporate	5,814,336.42	8,362,102.00	69.53%
Total 4022 Tax Levy 2021	\$ 5,814,336.42	\$ 8,362,102.00	69.53%
Total 4000 Tax Levies	\$ 5,793,311.63	\$ 8,362,102.00	69.28%
4001 Tax Levy - TIF			
4001.10 Tax Levy TIF-Corporate		80,000.00	0.00%
Total 4001 Tax Levy - TIF	\$ 0.00	\$ 80,000.00	0.00%
4010 Replacement Tax			
4010.10 Personal Prop Replacement Tax	147,703.06	100,000.00	147.70%
Total 4010 Replacement Tax	\$ 147,703.06	\$ 100,000.00	147.70%
4101 Interest- CD's & Bank	181,932.96	14,000.00	1299.52%
4200 Other Fees and Income			
4201 Fines	79.26		
4202 Sales of Supplies	5,944.27	1,000.00	594.43%
4203 Lost/Repl/Process/Damage Fees	14,303.38	14,000.00	102.17%
4204 Collection Agency	2,171.89	1,600.00	135.74%
4211 Printing/Copier/Fax Income	16,927.05	13,000.00	130.21%
4212 Vending Machines	1,851.20	1,000.00	185.12%
4222 Meeting Room Fees	4,918.75	2,700.00	182.18%
4223 Interlibrary Loan Fees		100.00	0.00%
4224 Non-Resident Fees	11,998.45	11,000.00	109.08%
4231 Per Capita Grant	131,857.63	131,249.93	100.46%
4232 Gifts/Donations	29,453.82	17,500.00	168.31%
4241 Misc-General	1,787.16		
Total 4200 Other Fees and Income	\$ 221,292.86	\$ 193,149.93	114.57%
Total Income	\$ 6,344,240.51	\$ 8,749,251.93	72.51%
Gross Profit	\$ 6,344,240.51	\$ 8,749,251.93	72.51%
Expenses			
5100 Materials			
5101 Print Materials	198,248.42	324,450.00	61.10%
5104 Databases	199,297.62	219,843.23	90.65%
5105 Nonprint Materials	79,557.80	186,148.00	42.74%
5107 Electronic Materials	183,634.11	229,204.98	80.12%
Total 5100 Materials	\$ 660,737.95	\$ 959,646.21	68.85%
5200 Capital Expenditures			
5205 Furniture	9,969.81	160,000.00	6.23%
5207 Computers/Technology	60,168.84	148,500.00	40.52%

Total 5200 Capital Expenditures	\$ 70,138.65	\$ 308,500.00	22.74%
5300 Payroll Expenses			
5310 Gross Salaries	2,774,706.13	4,316,434.32	64.28%
5313 Health & Life Insurance	245,171.16	368,826.45	66.47%
5314 HSA Employer Contribution	1,350.00	1,800.00	75.00%
5328 Misc. Fringe Benefits	4,433.82	15,190.00	29.19%
Total 5300 Payroll Expenses	\$ 3,025,661.11	\$ 4,702,250.77	64.34%
5400 Utilities			
5421 Gas	15,009.37	45,000.00	33.35%
5422 Electricity	94,698.19	130,000.00	72.84%
5423 Water	4,707.47	8,500.00	55.38%
Total 5400 Utilities	\$ 114,415.03	\$ 183,500.00	62.35%
5500 Maintenance			
5534 Landscaping and Lawn Service			
5540 Parking Areas			
Total 5500 Maintenance	\$ 0.00	\$ 0.00	
5600 Contracts			
5651 Copier & Printer Maintenance	19,048.00	23,827.68	79.94%
5653 Technology Support	85,760.34	110,090.00	77.90%
5654 Postage	1,953.97	1,840.80	106.15%
5655 LAN Management	45,405.00	101,280.00	44.83%
5656 Integrated Library Systems	72,086.97	95,948.98	75.13%
5657 Internet Service	18,950.10	22,419.12	84.53%
5659 Book Recovery Service	3,250.50	3,000.00	108.35%
5660 Accounting/Payroll/Bank Fees	13,445.21	15,000.00	89.63%
5661 Leases(Office Park)	1,318.96	2,800.00	47.11%
5663 Consultants	17,165.00	55,550.00	30.90%
5666 Leases(Branches)	29,465.00	38,358.00	76.82%
5667 Telephone Lease	18,648.42	25,200.00	74.00%
Total 5600 Contracts	\$ 326,497.47	\$ 495,314.58	65.92%
5700 Supplies			
5771 Human Resources Supplies	2,712.40	1,300.00	208.65%
5772 Communications Dept Supplies	8,243.27	11,350.00	72.63%
5773 Copier & Printer Supplies	10,291.37	14,000.00	73.51%
5774 Library Services Supplies			
5774.30 Workshop Supplies	11,597.12	10,000.00	115.97%
5774.50 Collection Supplies - CS	11,713.33	18,000.00	65.07%
5774.90 General Service Supplies	10,235.40	17,000.00	60.21%
Total 5774 Library Services Supplies	\$ 33,545.85	\$ 45,000.00	74.55%
5775 Maintenance Supplies			
5776 Program Supplies			
5776.10 Program Supplies - YTS	8,454.79	10,000.00	84.55%
5776.15 Program Supplies funded by FOL - YTS	4,582.80	28,500.00	16.08%
Total 5776.10 Program Supplies - YTS	\$ 13,037.59	\$ 38,500.00	33.86%
5776.20 Program Supplies - AS	5,373.62	8,500.00	63.22%
5776.30 Program Supplies - Tech	769.98	5,000.00	15.40%
Total 5776 Program Supplies	\$ 19,181.19	\$ 52,000.00	36.89%
Total 5700 Supplies	\$ 73,974.08	\$ 123,650.00	59.83%

5800 Operating - Other			
5810 Interlibrary Loan/Recip Borrow	426.07	8,850.00	4.81%
5811 Telephone	2,157.86	3,600.00	59.94%
5812 Postage	2,193.78	3,000.00	73.13%
5813 Cultural/Educational Programs			
5813.10 Cultural/Ed Programs - YTS	8,465.45	9,000.00	94.06%
5813.20 Cultural/Ed Programs - AS	9,339.00	21,000.00	44.47%
5813.30 Cultural/Ed Programs - Tech	3,225.00	8,000.00	40.31%
5813.90 District Wide Programs	2,300.00	2,500.00	92.00%
Total 5813 Cultural/Educational Programs	\$ 23,329.45	\$ 40,500.00	57.60%
5814 Inservice & Training/Mileage	19,557.36	49,993.80	39.12%
5815 Memberships	6,626.10	9,826.50	67.43%
5816 Community Information	13,450.94	14,000.00	96.08%
5817 Legal	3,140.30	15,563.00	20.18%
5819 Want Ads/Legal Notices	1,588.95	2,000.00	79.45%
5820 Gifts/Donations	200.00	500.00	40.00%
5823 POC Shared Administrative Costs	10,000.00	12,000.00	83.33%
Total 5800 Operating - Other	\$ 82,670.81	\$ 159,833.30	51.72%
5900 Auxiliary			
5913 Newsletter/Communication	60,433.00	78,500.00	76.98%
5914 Volunteer Programs	966.66	3,100.00	31.18%
Total 5900 Auxiliary	\$ 61,399.66	\$ 81,600.00	75.24%
Total Expenses	\$ 4,415,494.76	\$ 7,014,294.86	62.95%
Net Operating Income	\$ 1,928,745.75	\$ 1,734,957.07	111.17%
Other Income			
7000 Transfers		-1,637,050.00	0.00%
Total Other Income	\$ 0.00	-\$ 1,637,050.00	0.00%
Net Other Income	\$ 0.00	-\$ 1,637,050.00	0.00%
Net Income	\$ 1,928,745.75	\$ 97,907.07	1969.98%

Palatine Public Library District

Budget vs. Actuals: Audit

Jul-Mar 2023

	Actual	Budget	% of Budget
Income			
4000 Tax Levies	336.49	500.00	67.30%
Total Income	\$ 336.49	\$ 500.00	67.30%
Gross Profit	\$ 336.49	\$ 500.00	67.30%
Expenses			
5600 Contracts			
5662 Audit Fund Expenses	5,800.00	5,800.00	100.00%
Total 5600 Contracts	\$ 5,800.00	\$ 5,800.00	100.00%
Total Expenses	\$ 5,800.00	\$ 5,800.00	100.00%
Net Operating Income	-\$ 5,463.51	-\$ 5,300.00	103.09%
Net Income	-\$ 5,463.51	-\$ 5,300.00	103.09%

Palatine Public Library District

Budget vs. Actuals: Building

Jul-Mar 2023

	Actual	Budget	% of Budget
Income			
4000 Tax Levies			
4021 Tax Levy 2020			
4021.30 Tax Levy 2020 - Building	-639.98		
Total 4021 Tax Levy 2020	-\$ 639.98	\$ 0.00	
4022 Tax Levy 2021			
4022.30 Tax Levy 2021 - Building	177,242.82	257,671.00	68.79%
Total 4022 Tax Levy 2021	\$ 177,242.82	\$ 257,671.00	68.79%
Total 4000 Tax Levies	\$ 176,602.84	\$ 257,671.00	68.54%
Total Income	\$ 176,602.84	\$ 257,671.00	68.54%
Gross Profit	\$ 176,602.84	\$ 257,671.00	68.54%
Expenses			
5500 Maintenance			
5531 Cleaning Service	65,330.00	86,800.00	75.26%
5532 Equipment Repair	346.94	500.00	69.39%
5533 Trash	2,947.11	4,425.00	66.60%
5534 Landscaping and Lawn Service	10,328.14	21,724.00	47.54%
5535 Fire and Security	11,134.93	10,000.00	111.35%
5536 Elevator	9,268.00	9,000.00	102.98%
5537 Building Maintenance	16,555.60	15,000.00	110.37%
5538 Snow Removal	9,139.00	12,000.00	76.16%
5539 HVAC	29,828.26	45,000.00	66.29%
5540 Parking Areas	95.00	13,000.00	0.73%
5541 Van Maintenance	89.95	1,000.00	9.00%
5544 Roof Maintenance	6,905.00	7,000.00	98.64%
5545 Van Fuel	1,359.33	1,400.00	97.10%
Total 5500 Maintenance	\$ 163,327.26	\$ 226,849.00	72.00%
5700 Supplies			
5775 Maintenance Supplies	13,217.55	35,000.00	37.76%
Total 5700 Supplies	\$ 13,217.55	\$ 35,000.00	37.76%
Total Expenses	\$ 176,544.81	\$ 261,849.00	67.42%
Net Operating Income	\$ 58.03	-\$ 4,178.00	-1.39%
Net Income	\$ 58.03	-\$ 4,178.00	-1.39%

Palatine Public Library District

Budget vs. Actuals: IMRF

Jul-Mar 2023

	Actual	Budget	% of Budget
Income			
4000 Tax Levies			
4021 Tax Levy 2020			
4021.40 Tax Levy 2020 - IMRF			
Total 4021 Tax Levy 2020	\$ 0.00	\$ 0.00	
4022 Tax Levy 2021			
4022.40 Tax Levy 2021 - IMRF	268,581.03	398,219.00	67.45%
Total 4022 Tax Levy 2021	\$ 268,581.03	\$ 398,219.00	67.45%
Total 4000 Tax Levies	\$ 268,581.03	\$ 398,219.00	67.45%
Total Income	\$ 268,581.03	\$ 398,219.00	67.45%
Gross Profit	\$ 268,581.03	\$ 398,219.00	67.45%
Expenses			
5300 Payroll Expenses			
5311 IMRF Fund Expense	279,440.46	381,531.86	73.24%
Total 5300 Payroll Expenses	\$ 279,440.46	\$ 381,531.86	73.24%
Total Expenses	\$ 279,440.46	\$ 381,531.86	73.24%
Net Operating Income	-\$ 10,859.43	\$ 16,687.14	-65.08%
Net Income	-\$ 10,859.43	\$ 16,687.14	-65.08%

Palatine Public Library District

Budget vs. Actuals: Social Security

Jul-Mar 2023

	Actual	Budget	% of Budget
Income			
4000 Tax Levies			
4021 Tax Levy 2020			
4021.50 Tax Levy 2020 - Social Security			
Total 4021 Tax Levy 2020	\$ 0.00	\$ 0.00	
4022 Tax Levy 2021			
4022.50 Tax Levy 2021 - Social Security	211,553.47	304,521.00	69.47%
Total 4022 Tax Levy 2021	\$ 211,553.47	\$ 304,521.00	69.47%
Total 4000 Tax Levies	\$ 211,553.47	\$ 304,521.00	69.47%
Total Income	\$ 211,553.47	\$ 304,521.00	69.47%
Gross Profit	\$ 211,553.47	\$ 304,521.00	69.47%
Expenses			
5300 Payroll Expenses			
5312 Social Security Fund Exp	207,880.44	303,624.20	68.47%
Total 5300 Payroll Expenses	\$ 207,880.44	\$ 303,624.20	68.47%
Total Expenses	\$ 207,880.44	\$ 303,624.20	68.47%
Net Operating Income	\$ 3,673.03	\$ 896.80	409.57%
Net Income	\$ 3,673.03	\$ 896.80	409.57%

Palatine Public Library District

Budget vs. Actuals: Tort Immunity

Jul-Mar 2023

	Actual	Budget	% of Budget
Income			
4000 Tax Levies			
4021 Tax Levy 2020			
4021.60 Tax Levy 2020 - Tort Immunity			
Total 4021 Tax Levy 2020	\$ 0.00	\$ 0.00	
4022 Tax Levy 2021			
4022.60 Tax Levy 2021- Tort Immunity	33,112.11	46,849.00	70.68%
Total 4022 Tax Levy 2021	\$ 33,112.11	\$ 46,849.00	70.68%
Total 4000 Tax Levies	\$ 33,112.11	\$ 46,849.00	70.68%
Total Income	\$ 33,112.11	\$ 46,849.00	70.68%
Gross Profit	\$ 33,112.11	\$ 46,849.00	70.68%
Expenses			
5800 Operating - Other			
5802 Public Liability Insurance	101,679.83	109,838.30	92.57%
Total 5800 Operating - Other	\$ 101,679.83	\$ 109,838.30	92.57%
Total Expenses	\$ 101,679.83	\$ 109,838.30	92.57%
Net Operating Income	-\$ 68,567.72	-\$ 62,989.30	108.86%
Other Income			
7000 Transfers		71,000.00	0.00%
Total Other Income	\$ 0.00	\$ 71,000.00	0.00%
Net Other Income	\$ 0.00	\$ 71,000.00	0.00%
Net Income	-\$ 68,567.72	\$ 8,010.70	-855.95%

Palatine Public Library District

Budget vs. Actuals: Unemployment Insurance

Jul-Mar 2023

	Actual		Budget		% of Budget
Income					
4000 Tax Levies				500.00	0.00%
Total Income	\$	0.00	\$	500.00	0.00%
Gross Profit	\$	0.00	\$	500.00	0.00%
Expenses					
5330 Unemployment Fund Expense				500.00	0.00%
Total Expenses	\$	0.00	\$	500.00	0.00%
Net Operating Income	\$	0.00	\$	0.00	
Net Income	\$	0.00	\$	0.00	

Palatine Public Library District

Budget vs. Actuals: Special Reserves

Jul-Mar 2023

	Actual	Budget	% of Budget
Income			
Total Income			
Gross Profit	\$ 0.00	\$ 0.00	
Expenses			
5200 Capital Expenditures			
5210 Building			
5210.10 Concrete, Masonry & Paving	49,663.76	115,700.00	42.92%
5210.30 Doors & Windows	6,601.98	18,400.00	35.88%
5210.40 Electrical	24,448.14	842,500.00	2.90%
5210.50 Finishes	34,580.80	548,600.00	6.30%
5210.70 HVAC		93,300.00	0.00%
5210.80 Plumbing		29,300.00	0.00%
5210.90 Miscellaneous	5,498.00	20,000.00	27.49%
Total 5210 Building	\$ 120,792.68	\$ 1,667,800.00	7.24%
Total 5200 Capital Expenditures	\$ 120,792.68	\$ 1,667,800.00	7.24%
Total Expenses	\$ 120,792.68	\$ 1,667,800.00	7.24%
Net Operating Income	-\$ 120,792.68	-\$ 1,667,800.00	7.24%
Other Income			
7000 Transfers		1,000,000.00	0.00%
Total Other Income	\$ 0.00	\$ 1,000,000.00	0.00%
Net Other Income	\$ 0.00	\$ 1,000,000.00	0.00%
Net Income	-\$ 120,792.68	-\$ 667,800.00	18.09%

Palatine Public Library District

Budget vs. Actuals: Capital Projects

Jul-Mar 2023

	Actual	Budget	% of Budget
Income			
4200 Other Fees and Income			
4232 Gifts/Donations		30,000.00	0.00%
Total 4200 Other Fees and Income	\$ 0.00	\$ 30,000.00	0.00%
4300.00 Proceeds from 2020 Bond		6,099,007.15	0.00%
4301.00 Interest Income from 2020 Bond	17,612.57	1,000.00	1761.26%
4302 Grant Income		1,841,568.05	0.00%
Total Income	\$ 17,612.57	\$ 7,971,575.20	0.22%
Gross Profit	\$ 17,612.57	\$ 7,971,575.20	0.22%
Expenses			
5200 Capital Expenditures			
5210 Building			
5210.10 Concrete, Masonry & Paving		814,315.00	0.00%
5210.40 Electrical	621.31	177,558.00	0.35%
5210.85 Building Consulting	7,281.48	23,500.00	30.99%
5210.90 Miscellaneous		3,600.00	0.00%
Total 5210 Building	\$ 7,902.79	\$ 1,018,973.00	0.78%
Total 5200 Capital Expenditures	\$ 7,902.79	\$ 1,018,973.00	0.78%
5250 Renovation Construction Costs			
5250.10 Main Direct Costs	9,061.12	3,792,669.00	0.24%
5250.20 Branches Direct Costs		265,670.00	0.00%
Total 5250 Renovation Construction Costs	\$ 9,061.12	\$ 4,058,339.00	0.22%
5260 Renovation Indirect Costs			
5260.10 Permits and Fees		79,294.00	0.00%
5260.11 Furniture, Fixtures & Equipment	92,624.73	1,019,342.86	9.09%
5260.12 Technology		200,000.00	0.00%
5260.13 Moving/Storage		183,332.00	0.00%
5260.14 Legal/Financial		7,500.00	0.00%
5260.15 Architectural/Engineering	14,001.89	509,721.00	2.75%
5260.16 Owner's Rep	1,890.00	109,000.00	1.73%
5260.20 Other Indirect Costs	11,880.00	50,000.00	23.76%
Total 5260 Renovation Indirect Costs	\$ 120,396.62	\$ 2,158,189.86	5.58%
6500 Bond Expenses			
6503 Legal/Misc Fees Due 2020 Bond		97,283.00	0.00%
Total 6500 Bond Expenses	\$ 0.00	\$ 97,283.00	0.00%
Total Expenses	\$ 137,360.53	\$ 7,332,784.86	1.87%
Net Operating Income	-\$ 119,747.96	\$ 638,790.34	-18.75%
Net Income	-\$ 119,747.96	\$ 638,790.34	-18.75%

Palatine Public Library District

Budget vs. Actuals: Bond

Jul-Mar 2023

	Actual	Budget	% of Budget
Income			
Total Income			
Gross Profit	\$ 0.00	\$ 0.00	
Expenses			
6500 Bond Expenses			
6501 Principal Due 2020 Bond	405,000.00	405,000.00	100.00%
6502 Interest Due 2020 Bond	84,425.00	160,750.00	52.52%
6503 Legal/Misc Fees Due 2020 Bond	300.00	300.00	100.00%
Total 6500 Bond Expenses	\$ 489,725.00	\$ 566,050.00	86.52%
Total Expenses	\$ 489,725.00	\$ 566,050.00	86.52%
Net Operating Income	-\$ 489,725.00	-\$ 566,050.00	86.52%
Other Income			
7000 Transfers		566,050.00	0.00%
Total Other Income	\$ 0.00	\$ 566,050.00	0.00%
Net Other Income	\$ 0.00	\$ 566,050.00	0.00%
Net Income	-\$ 489,725.00	\$ 0.00	

PALATINE PUBLIC LIBRARY DISTRICT TREASURER'S REPORT - YTD 03-31-2023

FUND	Corporate	Audit	Building	IMRF	Social Security	Tort Immunity	Unemploy	Special Reserve	Capital Projects	Bond	Total
INCOME											
4000 - Tax Levies	\$5,793,311.63	\$336.49	\$176,602.84	268,581.03	\$211,553.47	\$33,112.11					\$6,483,497.57
4001 - TIF Rebates											\$0.00
4010 - Repl Tax	\$147,703.06										\$147,703.06
4100 - Interest Income	\$181,932.96								\$17,612.57		\$199,545.53
4200 - Other Income	\$221,292.86										\$221,292.86
4300 - Bond Income											\$0.00
TOTAL INCOME	\$6,344,240.51	\$336.49	\$176,602.84	\$268,581.03	\$211,553.47	\$33,112.11	\$0.00	\$0.00	\$17,612.57	\$0.00	\$7,052,039.02
EXPENSE											
5100 - Materials	\$660,737.95										\$660,737.95
5200 - Capital Exp	\$70,138.65							\$120,792.68	\$43,628.79		\$234,560.12
5250 - Renov Constr									\$9,061.12		\$9,061.12
5260 - Renov Indirect								\$8,182.93	\$76,487.69		\$84,670.62
5300 - Payroll Exp	\$3,025,661.11			\$279,440.46	\$207,880.44						\$3,512,982.01
5330 - Unemployment											\$0.00
5400 - Utilities	\$114,415.03										\$114,415.03
5500 - Maintenance			\$151,427.26								\$151,427.26
5600 - Contracts	\$326,497.47	\$5,800.00									\$332,297.47
5700 - Supplies	\$73,974.08		\$13,217.55								\$87,191.63
5800 - Operating	\$82,670.81										\$82,670.81
5802 - Insurance						\$101,679.83					\$101,679.83
5900 - Auxiliary	\$61,399.66										\$61,399.66
6500 - Bond Exp										\$489,725.00	\$489,725.00
TOTAL EXPENSE	\$4,415,494.76	\$5,800.00	\$164,644.81	\$279,440.46	\$207,880.44	\$101,679.83	\$0.00	\$128,975.61	\$129,177.60	\$489,725.00	\$5,922,818.51
Audited Beg FB 7/1/2022	\$7,982,844.00	\$9,959.00	\$336,976.00	\$176,321.00	\$290,487.00	\$60,787.00	\$48,415.00	\$1,795,755.00	\$1,914,906.00	\$0.00	\$12,616,450.00
Net Income	\$1,928,745.75	-\$5,463.51	\$11,958.03	-\$10,859.43	\$3,673.03	-\$68,567.72	\$0.00	-\$128,975.61	-\$111,565.03	-\$489,725.00	\$1,129,220.51
Ending FB 03/31/2023	\$9,911,589.75	\$4,495.49	\$348,934.03	\$165,461.57	\$294,160.03	-\$7,780.72	\$48,415.00	\$1,666,779.39	\$1,803,340.97	-\$489,725.00	\$13,745,670.51

CASH	
Bank Account	Balance
1004 - Money Market	\$7,516,348.10
1009.00 - Construction	\$10,158.55
1005 - Chkg-General	\$36,813.12
1007 - Chkg - Payroll	\$27,193.92
1003 - Chkg - CC	\$6,123.12
1011 - Cash Boxes	\$1,753.00
1006 - Chkg - Imprest	\$613.86
TOTAL CASH	\$7,599,003.67

IPRIME ISC ACCT 101 INVESTMENT PORTFOLIO			
Description	Rate	Maturity Date	Amount
Acct 101	4.78%	Money Mkt	\$114,881.43
CD's/T-Notes	varies	varies	\$5,427,802.16
Acct 101	ACCOUNT TOTAL		\$5,542,683.59

IPRIME ISC ACCT 201 INVESTMENT PORTFOLIO			
Description	Rate	Maturity Date	Amount
Acct 201	4.78%	Money Mkt	\$619,961.99
Acct 201	ACCOUNT TOTAL		\$619,961.99