

September 19, 2019

TO: RAILS BOARD OF DIRECTORS

FROM: JIM KREGOR

SUBJECT: RAILS FINANCIAL REPORT – AUGUST 2019

Please find attached the RAILS Financial Reports for the month of August 2019, the second month of Fiscal Year 2020. The attached statements include the individual fund Balance Sheets and Statement of Revenue and Expenditure reports for RAILS' Governmental (General, Special Revenue and Capital Projects) Funds, plus separate reports for two major programs, Delivery operations and LLSAP support. In addition, reports showing the details of RAILS' cash and investments and monthly expenditures are included.

The August 31, 2019 unassigned General Fund (\$14.8 million) cash and investment balances would fund an estimated 15.7 months of operations. Cash and investment balances decreased \$0.3 million from the July 31, 2019 balance as RAILS received no Area and Per Capita (APC) grant payments, the major revenue source, during August. Three vouchers of \$1,072,500 each pertaining to the FY2019 APC award remain outstanding.

FY2020 Year-To-Date Revenues and Expenditures

Total General Fund revenues of \$986,621 through August were \$1,713,748 below budget primarily from the non-receipt of any FY2020 APC Grant revenues (\$1,664,260 below budget), and below budget Reimbursements. Investment income of \$71,908 through August was \$4,523 above budget. Investment income for August was \$4,611 below the July amounts as month end interest rates declined .09% and .236% for the Illinois Funds and Hinsdale Bank Money Market accounts, respectively.

Total General Fund expenditures of \$2,232,096 were \$250,600 below budget due primarily to lower Contractual Services (\$127,143), Library Materials (\$75,804) and Personnel (\$40,197) expenditures, partially offset by above budget Equipment Rental, Repair and Maintenance expenditures (\$59,884). Contractual Services expenditures were lower as budgeted expenditures for Catalog Membership grants and delivery contractual services have not yet been incurred. Equipment Rental, Repair and Maintenance expenditures were above budget as various budgeted software maintenance expenditures for services covering the entire fiscal year were paid in July.

Personnel expenditures were \$40,197, or 5.2%, below budget, of which \$31,189 were salary expenditures. The lower than budget salaries were due primarily to three budgeted positions, two of which have now been filled.

For the month of August, RAILS had one new hire (Sara Naslund, Member Services Coordinator, RSA) and no terminations. (Terminations refer to all persons leaving RAILS employment for any reason, including resignations and retirements).

There was minimal financial activity within the Special Revenue and no financial activity within the Capital Projects Funds through August. Future activities within the Special Revenue Funds will be derived from the Marc of Quality Grant and the L2 replacement grant, and other grant programs which may arise. Capital Projects Funds activities will primarily consist of vehicle purchases and project work on the Burr Ridge facility.

Delivery department expenditures of \$485,069 through August were \$84,943 below budget primarily from lower contractual services (\$53,498), along with below budget expenditures in several other expenditure categories. Contractual services expenditures were below budget as three weeks of billings pertaining to August services were not paid until September. Delivery department expenditures through August were 21.7% of total General Fund expenditures.

LLSAP support expenditures of \$446,376 through August were \$29,776 below budget, due primarily to lower than budget personnel expenditures due to unfilled vacancies, and were 20.0% of total General Fund expenditures.

**RAILS - Reaching Across Illinois Library System
Cash Position of the General Fund
Projected as of August 31, 2019**

	<u>8/31/2019</u>
Total Cash and Investments - All Funds	\$ 17,600,000
Less: Cash & Cash Equivalents - Special Revenue Fund	\$ (200,000)
Cash & Cash Equivalents - Capital Project Fund	<u>\$ (2,600,000)</u>
Unassigned Cash and Investments - General Fund	(A) <u><u>\$ 14,800,000</u></u>
Projected FY2020 Budget average monthly expenditures (not including reimbursable expenses) - General Fund	(B) <u><u>\$ 940,000</u></u>
Projected number of months of General Fund Expenditures - (A) divided by (B)	<u><u>15.7</u></u>

Therefore, RAILS' General Fund can continue to operate on its current cash and investments position through approximately December 2020

SIGNIFICANT ASSUMPTIONS:

1. Assumes no further receipts of Area per Capita Grant funds.
2. Assumes no extraordinary expenditures not currently reflected or anticipated based on current budget and operations.

RAILS - Reaching Across Illinois Library System
Cash, Cash Equivalants & Investments
August 31, 2019

<u>FINACNAL INSTITUTION</u> <u>Account Name</u>	<u>ACCOUNT PURPOSE</u> <u>Type</u>	Balance	Current APY	Maturity Date	Fiscal Y-T-D Income
<u>The Illinois Funds</u> <u>Reaching Across Illinois Library System</u>	<u>RAILS Operations Checking Account</u> <u>Money Market Account</u>	\$ 3,819,462.06	2.163%	Demand	\$ 14,862.22
<u>Hinsdale Bank & Trust</u> <u>Reaching Across Illinois Library System</u>	<u>Hinsdale Bank & Trust</u> <u>Checking Account</u>	\$ 436,628.62	0.000%	Demand	N/A
<u>CITIBank</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Financial Network</u> <u>CITIBank Deposit Account</u>	\$ 1,132.41	2.050%	Demand	\$ 4.03
<u>U.S. Treasury E-Bonds</u> <u>Reaching Across Illinois Library System</u>	<u>Donation - P. Sworski</u> <u>U.S. Treasury E-Bonds</u>	\$ 22,536.00	4.000%	12/31/2013	\$ -
<u>Hinsdale Bank & Trust</u> <u>Reaching Across Illinois Library System</u>	<u>Hinsdale Bank & Trust</u> <u>Money Market Account</u>	\$ 13,365,453.39	2.420%	Demand	\$ 57,046.36
Total Cash and Investments / Weighted Average Annual Interest Rate		<u><u>\$ 17,645,212.48</u></u>	2.307%		<u><u>\$ 71,912.61</u></u>

RAILS

Statement of Net Assets

General Fund

As of 8/31/2019

	Balance End of Month
Assets	
Cash & Cash Equivalents	14,826,023.76
Investments	22,536.00
Grants Receivables	3,217,500.00
Accounts Receivables	168,003.44
Prepaid Expenses	140,870.17
Other Assets	18,351.50
Total Assets	<u>18,393,284.87</u>
Liabilities	
Accrued Liabilities	8,335.17
Deferred Revenue	3,217,500.00
Other Liabilities	
Funds Held for Consortium	352,952.30
Other	392.50
Total Other Liabilities	<u>353,344.80</u>
Total Liabilities	<u>3,579,179.97</u>
Fund Balances	
Beginning Fund Balance	16,059,579.87
Current YTD Net Income	
Gains/(Losses) on Disposition of Capital Assets	325.00
Other	<u>(1,245,799.97)</u>
Total Current YTD Net Income	<u>(1,245,474.97)</u>
Total Fund Balances	<u>14,814,104.90</u>
Total Liabilities and Fund Balances	<u><u>18,393,284.87</u></u>

RAILS
Statement of Net Assets
Special Revenue Fund
As of 8/31/2019

	Balance End of Month
Assets	
Cash & Cash Equivalents	169,894.36
Total Assets	<u>169,894.36</u>
Liabilities	
Deferred Revenue	169,981.76
Total Liabilities	<u>169,981.76</u>
Fund Balances	
Current YTD Net Income	(87.40)
Total Fund Balances	<u>(87.40)</u>
Total Liabilities and Fund Balances	<u><u>169,894.36</u></u>

RAILSStatement of Net Assets
Capital Projects Fund
As of 8/31/2019Balance End of
Month

	<u>Balance End of Month</u>
Assets	
Cash & Cash Equivalents	2,626,758.36
Total Cash & Cash Equivalents	<u>2,626,758.36</u>
Total Assets	<u>2,626,758.36</u>
 Fund Balances	
Beginning Fund Balance	2,626,758.36
Total Fund Balances	<u>2,626,758.36</u>
 Total Liabilities and Fund Balances	<u><u>2,626,758.36</u></u>

RAILS

Statement of Revenues and Expenditures - 16.7% Complete

General Fund

From 8/1/2019 Through 8/31/2019

Document 6.2-6.3

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
REVENUES						
State Grants						
Area and Per Capita	0.00	0.00	1,664,260.00	(1,664,260.00)	9,985,530.00	(100.00)%
Total State Grants	0.00	0.00	1,664,260.00	(1,664,260.00)	9,985,530.00	(100.00)%
Fees for Services and Materials						
Fees for Services and Materials	86,043.50	344,150.18	318,124.00	26,026.18	879,113.00	(60.85)%
Total Fees for Services and Materials	86,043.50	344,150.18	318,124.00	26,026.18	879,113.00	(60.85)%
Reimbursements						
Reimbursements	1,104.42	570,171.15	648,500.00	(78,328.85)	1,022,200.00	(44.22)%
E-Rate Reimbursements	0.00	0.00	0.00	0.00	17,500.00	(100.00)%
Total Reimbursements	1,104.42	570,171.15	648,500.00	(78,328.85)	1,039,700.00	(45.16)%
Investment Income						
Investment Income	33,648.40	71,907.61	67,385.00	4,522.61	431,000.00	(83.32)%
Total Investment Income	33,648.40	71,907.61	67,385.00	4,522.61	431,000.00	(83.32)%
Other Revenue						
Rental Income	0.00	0.00	500.00	(500.00)	500.00	(100.00)%
Other Revenue	45.00	67.51	1,600.00	(1,532.49)	9,500.00	(99.29)%
Gains/(Losses) on Disposition of Capital Assets	325.00	325.00	0.00	325.00	0.00	0.00%
Total Other Revenue	370.00	392.51	2,100.00	(1,707.49)	10,000.00	(96.07)%
Total REVENUES	121,166.32	986,621.45	2,700,369.00	(1,713,747.55)	12,345,343.00	(92.01)%
EXPENDITURES						
Personnel						
Library Professionals	95,652.66	173,666.23	159,629.00	(14,037.23)	1,194,958.00	85.47%
Other Professionals	93,497.25	163,603.05	209,719.00	46,115.95	1,569,911.00	89.58%
Support Services	137,654.69	238,372.46	237,483.00	(889.46)	1,777,792.00	86.59%
Social Security Taxes	23,740.91	41,837.50	46,409.00	4,571.50	345,981.00	87.91%
Unemployment Insurance	517.57	1,054.84	389.00	(665.84)	22,295.00	95.27%
Workers' Compensation	7,214.66	12,492.91	14,819.00	2,326.09	110,894.00	88.73%
Retirement Benefits	2,941.34	5,184.23	6,043.00	858.77	45,289.00	88.55%
Health, Dental and Life Insurance	44,108.26	89,685.65	96,134.00	6,448.35	576,756.00	84.45%
Other Fringe Benefits	2,956.65	4,922.85	5,130.00	207.15	28,250.00	82.57%
Temporary Help	3,422.83	7,448.78	1,950.00	(5,498.78)	11,600.00	35.79%
Recruiting	325.72	409.62	1,170.00	760.38	7,000.00	94.15%
Total Personnel	412,032.54	738,678.12	778,875.00	40,196.88	5,690,726.00	87.02%
Library Materials						
Print Materials	126.60	126.60	1,045.00	918.40	6,250.00	97.97%
E-Resources	39,014.64	626,324.40	701,210.00	74,885.60	1,338,400.00	53.20%
Total Library Materials	39,141.24	626,451.00	702,255.00	75,804.00	1,344,650.00	53.41%
Buildings and Grounds						
Rent/Lease	21,542.05	64,626.15	59,156.00	(5,470.15)	260,469.00	75.19%

RAILS

Statement of Revenues and Expenditures - 16.7% Complete

General Fund

From 8/1/2019 Through 8/31/2019

Document 6.2-6.3

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Utilities	6,040.15	10,656.94	18,260.00	7,603.06	109,500.00	90.27%
Property Insurance	971.00	1,942.00	1,977.00	35.00	11,785.00	83.52%
Repairs and Maintenance - Bldg	2,290.39	3,752.10	12,325.00	8,572.90	73,500.00	94.90%
Custodial/Janitorial Service and Supplies	3,849.08	7,300.08	9,155.00	1,854.92	54,900.00	86.70%
Other Buildings and Grounds	2,090.07	3,473.37	6,501.00	3,027.63	38,918.00	91.08%
Total Buildings and Grounds	36,782.74	91,750.64	107,374.00	15,623.36	549,072.00	83.29%
Vehicles Expenses						
Fuel	23,147.38	23,147.38	23,305.00	157.62	273,780.00	91.55%
Repairs and Maintenance - Vehicle	5,857.70	9,340.97	21,550.00	12,209.03	129,200.00	92.77%
Vehicle Insurance	7,185.00	14,370.00	14,553.00	183.00	87,285.00	83.54%
Other Vehicle Expenses	500.00	500.00	1,805.00	1,305.00	10,750.00	95.35%
Total Vehicles Expenses	36,690.08	47,358.35	61,213.00	13,854.65	501,015.00	90.55%
In-State Travel	4,631.73	6,867.57	11,673.00	4,805.43	62,886.00	89.08%
Out-of-State Travel	3,143.07	6,382.14	10,160.00	3,777.86	61,518.00	89.63%
Continuing Education						
Registrations and Meeting, Other Fees	6,565.37	9,001.86	15,930.00	6,928.14	68,615.00	86.88%
Conferences and Continuing Education Meetings	1,803.14	20,597.35	20,539.00	(58.35)	123,200.00	83.28%
Total Continuing Education	8,368.51	29,599.21	36,469.00	6,869.79	191,815.00	84.57%
Public Relations	506.45	685.52	11,755.00	11,069.48	70,500.00	99.03%
Commercial Insurance						
Liability Insurance	1,444.00	8,372.00	3,854.00	(4,518.00)	23,047.00	63.67%
Total Commercial Insurance	1,444.00	8,372.00	3,854.00	(4,518.00)	23,047.00	63.67%
Supplies, Postage and Printing						
Computers, Software and Supplies	553.88	1,154.56	7,550.00	6,395.44	45,200.00	97.45%
General Office Supplies and Equipment	3,777.53	5,164.59	6,520.00	1,355.41	38,880.00	86.72%
Postage	299.50	1,560.49	2,895.00	1,334.51	17,050.00	90.85%
Library Supplies	0.00	0.00	80.00	80.00	480.00	100.00%
Delivery Supplies	7,101.03	7,101.03	9,165.00	2,063.97	54,925.00	87.07%
Other Supplies	0.00	0.00	20.00	20.00	120.00	100.00%
Total Supplies, Postage and Printing	11,731.94	14,980.67	26,230.00	11,249.33	156,655.00	90.44%
Telephone and Telecommunications	8,611.14	15,000.78	22,745.00	7,744.22	136,305.00	88.99%
Equipment Rental, Repair and Maintenance						
Equipment Rental	0.00	1,040.04	2,685.00	1,644.96	16,060.00	93.52%
Equipment Repair and Maintenance Agreements	(1,632.33)	79,019.02	17,490.00	(61,529.02)	104,850.00	24.64%
Total Equipment Rental, Repair and Maintenance	(1,632.33)	80,059.06	20,175.00	(59,884.06)	120,910.00	33.79%
Professional Services						
Legal	4,200.00	6,532.50	6,775.00	242.50	40,500.00	83.87%
Accounting	9,100.00	9,100.00	4,200.00	(4,900.00)	25,000.00	63.60%
Consulting	2,145.00	17,565.00	20,065.00	2,500.00	120,000.00	85.36%
Payroll Service Fees	2,361.78	4,738.84	5,940.00	1,201.16	35,640.00	86.70%

RAILS

Statement of Revenues and Expenditures - 16.7% Complete

General Fund

From 8/1/2019 Through 8/31/2019

Document 6.2-6.3

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Total Professional Services	<u>17,806.78</u>	<u>37,936.34</u>	<u>36,980.00</u>	<u>(956.34)</u>	<u>221,140.00</u>	<u>82.85%</u>
Contractual Services						
Information Service Costs	1,045.70	1,294.79	5,245.00	3,950.21	31,355.00	95.87%
Contract Agreements w/ Systems, Member Libraries	67,893.71	351,999.19	421,108.00	69,108.81	1,804,227.00	80.49%
Outside Printing Services	0.00	0.00	90.00	90.00	540.00	100.00%
Other Contractual Services	<u>95,015.80</u>	<u>169,821.08</u>	<u>223,815.00</u>	<u>53,993.92</u>	<u>1,342,878.00</u>	<u>87.35%</u>
Total Contractual Services	163,955.21	523,115.06	650,258.00	127,142.94	3,179,000.00	83.54%
Professional Association Membership Dues	1,115.00	4,815.00	1,630.00	(3,185.00)	9,770.00	50.72%
Miscellaneous	<u>104.96</u>	<u>44.96</u>	<u>1,050.00</u>	<u>1,005.04</u>	<u>5,840.00</u>	<u>99.23%</u>
Total EXPENDITURES	744,433.06	2,232,096.42	2,482,696.00	250,599.58	12,324,849.00	81.89%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(623,266.74)</u>	<u>(1,245,474.97)</u>	<u>217,673.00</u>	<u>(1,463,147.97)</u>	<u>20,494.00</u>	<u>(6,177.27)%</u>

RAILS

Statement of Revenues and Expenditures - 16.7% Complete
 Special Revenue Fund
 From 8/1/2019 Through 8/31/2019

Document 6.2-6.3

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
REVENUES						
State Grants						
System Automation and Technology	0.00	0.00	0.00	0.00	28,710.00	(100.00)%
Other State Grants	0.00	0.00	28,490.00	(28,490.00)	170,917.00	(100.00)%
Total State Grants	0.00	0.00	28,490.00	(28,490.00)	199,627.00	(100.00)%
Total REVENUES	0.00	0.00	28,490.00	(28,490.00)	199,627.00	(100.00)%
EXPENDITURES						
Supplies, Postage and Printing						
General Office Supplies and Equipment	87.40	87.40	730.00	642.60	4,379.00	98.00%
Total Supplies, Postage and Printing	87.40	87.40	730.00	642.60	4,379.00	98.00%
Contractual Services						
Contract Agreements w/ Systems, Member Libraries	0.00	0.00	0.00	0.00	44,248.00	100.00%
Other Contractual Services	0.00	0.00	25,200.00	25,200.00	151,000.00	100.00%
Total Contractual Services	0.00	0.00	25,200.00	25,200.00	195,248.00	100.00%
Total EXPENDITURES	87.40	87.40	25,930.00	25,842.60	199,627.00	99.96%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(87.40)	(87.40)	2,560.00	(2,647.40)	0.00	0.00%

RAILS

Statement of Revenues and Expenditures - 16.7% Complete

Capital Projects Fund

From 8/1/2019 Through 8/31/2019

Document 6.2-6.3

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
EXPENDITURES						
Capital Outlays						
Capital Outlays- Computers	0.00	0.00	5,840.00	5,840.00	35,000.00	100.00%
Capital Outlays - Vehicles	0.00	0.00	29,930.00	29,930.00	179,500.00	100.00%
Total Capital Outlays	0.00	0.00	35,770.00	35,770.00	214,500.00	100.00%
Total EXPENDITURES	0.00	0.00	35,770.00	35,770.00	214,500.00	100.00%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	0.00	0.00	(35,770.00)	35,770.00	(214,500.00)	(100.00)%

RAILS

Statement of Revenues and Expenditures - 16.7% Complete

70 - Delivery

From 8/1/2019 Through 8/31/2019

Document 6.2-6.3

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
REVENUES						
Fees for Services and Materials						
Fees for Services and Materials	43,016.17	86,462.50	86,744.00	(281.50)	520,463.00	(83.39)%
Total Fees for Services and Materials	43,016.17	86,462.50	86,744.00	(281.50)	520,463.00	(83.39)%
Other Revenue						
Gains/(Losses) on Disposition of Capital Assets	325.00	325.00	0.00	325.00	0.00	0.00%
Total Other Revenue	325.00	325.00	0.00	325.00	0.00	0.00%
Total REVENUES	43,341.17	86,787.50	86,744.00	43.50	520,463.00	(83.32)%
EXPENDITURES						
Personnel						
Other Professionals	24,130.78	42,228.87	42,012.00	(216.87)	314,501.00	86.57%
Support Services	96,705.02	167,172.52	174,410.00	7,237.48	1,305,645.00	87.20%
Social Security Taxes	8,619.63	14,933.17	16,542.00	1,608.83	123,951.00	87.95%
Unemployment Insurance	393.40	793.25	344.00	(449.25)	11,945.00	93.36%
Workers' Compensation	6,929.50	11,989.25	14,243.00	2,253.75	106,589.00	88.75%
Retirement Benefits	1,081.18	1,873.96	2,128.00	254.04	15,969.00	88.27%
Health, Dental and Life Insurance	23,023.70	45,433.72	47,362.00	1,928.28	284,145.00	84.01%
Temporary Help	2,349.66	5,946.48	1,350.00	(4,596.48)	8,000.00	25.67%
Total Personnel	163,232.87	290,371.22	298,391.00	8,019.78	2,170,745.00	86.62%
Buildings and Grounds						
Rent/Lease	11,343.58	34,030.74	27,311.00	(6,719.74)	133,089.00	74.43%
Utilities	363.75	680.75	1,090.00	409.25	6,520.00	89.56%
Property Insurance	82.00	164.00	165.00	1.00	980.00	83.27%
Repairs and Maintenance - Bldg	223.71	296.42	535.00	238.58	3,200.00	90.74%
Custodial/Janitorial Service and Supplies	522.61	1,062.61	750.00	(312.61)	4,500.00	76.39%
Other Buildings and Grounds	54.65	158.47	291.00	132.53	1,730.00	90.84%
Total Buildings and Grounds	12,590.30	36,392.99	30,142.00	(6,250.99)	150,019.00	75.74%
Vehicles Expenses						
Fuel	22,870.05	22,870.05	22,340.00	(530.05)	268,000.00	91.47%
Repairs and Maintenance - Vehicle	5,488.52	8,971.79	20,390.00	11,418.21	122,300.00	92.66%
Vehicle Insurance	5,962.00	11,924.00	12,075.00	151.00	72,427.00	83.54%
Other Vehicle Expenses	500.00	500.00	1,720.00	1,220.00	10,250.00	95.12%
Total Vehicles Expenses	34,820.57	44,265.84	56,525.00	12,259.16	472,977.00	90.64%
In-State Travel	648.74	648.74	5,313.00	4,664.26	5,538.00	88.29%
Continuing Education						
Registrations and Meeting, Other Fees	0.00	0.00	1,775.00	1,775.00	2,700.00	100.00%
Total Continuing Education	0.00	0.00	1,775.00	1,775.00	2,700.00	100.00%
Commercial Insurance						
Liability Insurance	142.00	284.00	290.00	6.00	1,708.00	83.37%
Total Commercial Insurance	142.00	284.00	290.00	6.00	1,708.00	83.37%

RAILS

Statement of Revenues and Expenditures - 16.7% Complete

70 - Delivery

From 8/1/2019 Through 8/31/2019

Document 6.2-6.3

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Supplies, Postage and Printing						
General Office Supplies and Equipment	194.75	194.75	195.00	0.25	1,150.00	83.07%
Postage	175.50	415.50	1,575.00	1,159.50	9,275.00	95.52%
Delivery Supplies	7,101.03	7,101.03	9,165.00	2,063.97	54,925.00	87.07%
Total Supplies, Postage and Printing	7,471.28	7,711.28	10,935.00	3,223.72	65,350.00	88.20%
Telephone and Telecommunications	1,300.18	2,071.41	2,770.00	698.59	16,600.00	87.52%
Equipment Rental, Repair and Maintenance						
Equipment Rental	0.00	215.79	200.00	(15.79)	1,200.00	82.02%
Equipment Repair and Maintenance Agreements	0.00	0.00	50.00	50.00	250.00	100.00%
Total Equipment Rental, Repair and Maintenance	0.00	215.79	250.00	34.21	1,450.00	85.12%
Professional Services						
Legal	0.00	0.00	100.00	100.00	500.00	100.00%
Consulting	0.00	0.00	6,675.00	6,675.00	40,000.00	100.00%
Total Professional Services	0.00	0.00	6,775.00	6,775.00	40,500.00	100.00%
Contractual Services						
Other Contractual Services	53,362.80	103,168.08	156,666.00	53,497.92	940,000.00	89.02%
Total Contractual Services	53,362.80	103,168.08	156,666.00	53,497.92	940,000.00	89.02%
Professional Association Membership Dues	0.00	0.00	45.00	45.00	275.00	100.00%
Miscellaneous	0.00	(60.00)	135.00	195.00	650.00	109.23%
Total EXPENDITURES	273,568.74	485,069.35	570,012.00	84,942.65	3,868,512.00	87.46%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(230,227.57)	(398,281.85)	(483,268.00)	84,986.15	(3,348,049.00)	(88.10)%

RAILS

Statement of Revenues and Expenditures - 16.7% Complete

LLSAP Sub-Fund

From 8/1/2019 Through 8/31/2019

Document 6.2-6.3

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
EXPENDITURES						
Personnel						
Library Professionals	17,621.72	34,237.80	22,881.00	(11,356.80)	171,282.00	80.01%
Other Professionals	13,037.12	22,814.96	53,835.00	31,020.04	402,996.00	94.34%
Support Services	9,943.66	17,401.42	17,402.00	0.58	130,270.00	86.64%
Social Security Taxes	2,969.23	5,453.81	7,202.00	1,748.19	53,898.00	89.88%
Unemployment Insurance	0.00	0.00	0.00	0.00	2,760.00	100.00%
Workers' Compensation	51.30	94.09	123.00	28.91	922.00	89.80%
Retirement Benefits	369.48	677.53	949.00	271.47	7,113.00	90.47%
Health, Dental and Life Insurance	5,589.00	11,150.36	14,376.00	3,225.64	86,280.00	87.08%
Total Personnel	49,581.51	91,829.97	116,768.00	24,938.03	855,521.00	89.27%
Vehicles Expenses						
Fuel	28.74	28.74	180.00	151.26	1,080.00	97.34%
Repairs and Maintenance - Vehicle	0.00	0.00	70.00	70.00	400.00	100.00%
Vehicle Insurance	306.00	612.00	620.00	8.00	3,715.00	83.53%
Total Vehicles Expenses	334.74	640.74	870.00	229.26	5,195.00	87.67%
In-State Travel	0.00	0.00	1,011.00	1,011.00	17,110.00	100.00%
Out-of-State Travel	0.00	0.00	610.00	610.00	15,695.00	100.00%
Continuing Education						
Registrations and Meeting, Other Fees	0.00	0.00	300.00	300.00	3,300.00	100.00%
Total Continuing Education	0.00	0.00	300.00	300.00	3,300.00	100.00%
Supplies, Postage and Printing						
Computers, Software and Supplies	0.00	0.00	50.00	50.00	200.00	100.00%
General Office Supplies and Equipment	0.00	0.00	285.00	285.00	1,700.00	100.00%
Postage	0.00	0.00	25.00	25.00	100.00	100.00%
Total Supplies, Postage and Printing	0.00	0.00	360.00	360.00	2,000.00	100.00%
Telephone and Telecommunications	1,883.05	1,883.05	3,970.00	2,086.95	23,800.00	92.09%
Contractual Services						
Information Service Costs	0.00	0.00	140.00	140.00	800.00	100.00%
Contract Agreements w/ Systems, Member Libraries	67,917.00	352,022.48	352,023.00	0.52	1,408,087.00	75.00%
Total Contractual Services	67,917.00	352,022.48	352,163.00	140.52	1,408,887.00	75.01%
Miscellaneous	0.00	0.00	100.00	100.00	600.00	100.00%
Total EXPENDITURES	119,716.30	446,376.24	476,152.00	29,775.76	2,332,108.00	80.86%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(119,716.30)	(446,376.24)	(476,152.00)	29,775.76	(2,332,108.00)	(80.86)%

RAILS
Check/Vouchers
From 8/1/2019 Through 8/31/2019

Payee	Description	Date	Amount	Total for Multiple Checks
AASL/ALA	AASL Conference Reg Joe Filapek	8/28/2019	409.00	
ADT Security Services	Monitoring Burglar Alarm-RF	8/7/2019	49.17	
Alonti Cafe & Catering	Hospitality for Board Meeting-7/26/19	8/7/2019	380.87	
Alonti Cafe & Catering	Hospitality -FMI Training 8/5/19	8/21/2019	82.61	463.48
American Driving Records	MVR Processing-July 2019	8/14/2019	30.90	
Ancel, Glink, P.C.	Professional Services for July 2019	8/21/2019	4,882.50	
Anna Behm	Travel Reimbursement -ERMIN Conf	8/7/2019	448.66	
Anna Behm	Registration for BISG Event	8/21/2019	200.00	648.66
Anne Slaughter	Travel Reimbursement	8/28/2019	157.76	
Aramark Refreshment Services	Supplies-BR	8/21/2019	444.57	
Ashley Spada	Staff Reimbursement	8/14/2019	27.11	
AT & T	phone service 8/4-9/3/19-BR	8/14/2019	169.39	
AT & T	Phone Service 8/7-9/5/19-BR	8/21/2019	481.34	650.73
Baker & Taylor	eRead Collections for July 2019	8/14/2019	28,876.15	
Baker & Taylor	eRead Collections for July 2019	8/14/2019	1,756.72	
Baker & Taylor	eRead Collections for July 2019	8/14/2019	1,167.41	
Baker & Taylor	eRead Collections for July 2019	8/14/2019	274.54	32,074.82
Bibliolabs LLC	Geo-Located Access to Biblioboard	8/14/2019	31,250.00	
Bibliolabs LLC	Creator,SEF-e & Pressbooks-Peotone PL	8/21/2019	1,104.42	32,354.42
Blade Runner	Lawn Care June 2019-CV	8/14/2019	360.00	
Blade Runner	Lawn Care for July 2019-CV	8/14/2019	300.00	660.00
Book Industry Study Group, Inc.	Membership Dues for Deirdre Brennan	8/7/2019	645.00	
Buildingstars Operations, Inc.	Cleaning Service for August 2019-BR	8/7/2019	1,489.00	
Buildingstars Operations, Inc.	Cleaning Service for August 2019-BB	8/7/2019	725.00	2,214.00
Chicago Tribune	Renew Subscription until 10/20/19	8/7/2019	76.00	
Comcast Cable	Internet Service 8/23-9/22/19-BR	8/28/2019	239.09	
Comcast Cable	Internet Service 8/19-9/18/19-RF	8/28/2019	311.55	550.64
Comet Messenger Service, Inc.	Mail to Chicago 8/12/19	8/14/2019	48.00	
Comet Messenger Service, Inc.	Mail to Chicago 8/5/19	8/21/2019	48.00	
Comet Messenger Service, Inc.	Mail to Chicago 8/13-8/16/19	8/21/2019	72.00	168.00
Commonwealth Edison	Electric Unit A 7/1-7/31/19-BB	8/7/2019	555.79	
Commonwealth Edison	Electric 7/19-8/19/19-RF	8/28/2019	285.79	841.58
Continental Transport Solutions	Delivery Outsourcing 7/26/19	8/7/2019	17,787.60	
Continental Transport Solutions	Delivery Outsourcing 8/2/19	8/14/2019	17,787.60	
Continental Transport Solutions	Delivery Outsourcing 8/9/19	8/28/2019	17,787.60	53,362.80
Cooperative Computer Services	4183041830	8/14/2019	41,830.00	
Corporate Services, Inc	Temporary Help 7/28/19-RF	8/7/2019	482.21	
Corporate Services, Inc	Temporary Help 8/4/19-RF	8/14/2019	534.21	
Corporate Services, Inc	Temporary Help 8/11/19-RF	8/21/2019	567.30	
Corporate Services, Inc	Temporary Help WE 8/18/19 RF	8/28/2019	628.76	2,212.48
Daniel Bostrom	Travel Reimbursement 8/7-8/15/19	8/21/2019	2,260.91	
Daniel Bostrom	Travel -Princeville Networking	8/21/2019	211.59	2,472.50
Daniel Hoffeditz	Lodging for Delivery Staff-CV	8/14/2019	55.99	
Demco Software	Brain HQ- Alsip Merrionette Park Library	8/28/2019	2,000.00	

RAILS
Check/Vouchers
From 8/1/2019 Through 8/31/2019

Payee	Description	Date	Amount	Total for Multiple Checks
Demco Software	BrainHQ for Northbrook PL	8/28/2019	2,125.00	
Demco Software	BrainHQ for Addison PL	8/28/2019	2,000.00	6,125.00
Discovery Benefits, Inc	FSA/HRA for July 2019	8/14/2019	256.95	
Doc Motor Works, Inc	Service-2004 Chevy Express-BB	8/7/2019	1,065.63	
Doc Motor Works, Inc	Service-2006 Honda Odyssey-BB	8/14/2019	167.11	
Doc Motor Works, Inc	Service-2011 Chevy Express-BB	8/28/2019	266.74	1,499.48
Dynegy Energy Services	Electric 7/5-8/5/19-BR	8/21/2019	4,507.40	
East Peoria Tire & Vulcanizing	Service-2014 Ford Fusion-EP	8/21/2019	369.18	
Employee Benefits Corporation	CobraSecure for August 2019	8/21/2019	66.70	
Eric Janssen as Receiver #14	Rockford Rent 09/2019-Colt Rd	8/28/2019	2,127.14	
Express Services, Inc.	Temporary Help 7/28/19-BB & HR	8/7/2019	539.62	
Express Services, Inc.	Temporary Help 8/4/19-BR	8/21/2019	402.44	
Express Services, Inc.	Temporary Help 8/11/19-BR	8/21/2019	268.29	1,210.35
First National Bank Omaha	Credit Card Receipts for July-Aug 2019	8/28/2019	9,546.67	
Galin Iliev	Travel Reimbursement -Defcon/LV	8/21/2019	141.67	
Geneseo PLD	Refund Duplicate Payment Inv 6053	8/28/2019	153.75	
Getz Fire Equipment	Annual Fire Extinguisher test-EP	8/21/2019	128.00	
Grant Halter	Travel Reimbursement	8/21/2019	247.44	
Health Sciences Science Librarian	Vendor Exhibit -HSLI Confernece	8/7/2019	350.00	
HireRight,Inc.	Background Screening March 2019	8/14/2019	69.18	
HireRight,Inc.	Background Screening April 2019	8/14/2019	50.64	119.82
i3 Broadband	Internet Service 8/19-9/16/16-EP	8/28/2019	424.09	
ICMA-RC	ICMA-RC PR Deduction 08/09/19	8/9/2019	2,907.94	
ICMA-RC	ICMA-RC PR Deduction 8/23/19	8/23/2019	2,907.94	5,815.88
Illinois Central College	Space Staff In-Service 7/25/19	8/14/2019	808.75	
Illinois Central College	Catering Staff In-Service Day 7/25/19	8/14/2019	1,822.70	2,631.45
Illinois Heartland Library System	Heartland Truck Damage- 1/2 Payment	8/28/2019	1,965.50	
IL State Treas Unclaimed Property	Unclaimed Check J. Abrams	8/28/2019	143.43	
IMRF	IMRF 08/2019	8/30/2019	18,060.85	
IntelePeer Cloud Comm, LLC	VOIP Phone Service for July 2019	8/21/2019	3,080.42	
James Rachlin	Consulting Services Re Harvey pL	8/7/2019	1,462.50	
Jim Kregor	Travel Reimbursment	8/28/2019	35.38	
Jody Rubel	Travel Reimbursement-8/2/19	8/14/2019	13.49	
Joe Filapek	ALA Membership J Filapek-#207312	8/14/2019	145.00	
Joe Filapek	Travel Reimbursement 8/3-8/9/19	8/21/2019	203.91	348.91
Johnson Controls Security	Relocate Receiver Alarm System-BR	8/14/2019	486.00	
Keith Hoogland Ltd Partnership	East Peoria Rent for September 2019	8/14/2019	10,387.21	
Leila Heath	Travel -ERMN Conference	8/21/2019	290.96	
Level 3 Communications, LLC	Level3 Telecommunications	8/7/2019	123.83	
LIMRiCC - PHIP	Health Insurance for August 2019	8/7/2019	63,927.99	
Margae Schmidt	Tuition Reimbursement	8/28/2019	2,633.00	
Margaret Heller	Speaker Fee-Cleaning Your Data	8/21/2019	200.00	
MCP Incorporated	Cleaning Service for August 2019-EP	8/21/2019	697.00	
Mediacom	Internet Service 8/1-8/31/19-CV	8/7/2019	750.00	
Mediacom	Phone Service 8/15-9/14/19-CV	8/14/2019	121.26	871.26

RAILS
Check/Vouchers
From 8/1/2019 Through 8/31/2019

Payee	Description	Date	Amount	Total for Multiple Checks
Merlin	Service-2012 Ford Econo-EP	8/21/2019	25.00	
Merlin	Service-2016 Ford Transit	8/21/2019	25.00	
Merlin	Service-2014 Ford Econo-EP	8/21/2019	35.00	
Merlin	Service-2018 Ford Transit-EP	8/21/2019	25.00	
Merlin	Service-2014 Ford Econo-EP	8/21/2019	59.14	
Merlin	Service-2018 Ford Transit-EP	8/21/2019	25.00	
Merlin	Service-2014 Ford Econo-EP	8/21/2019	51.03	
Merlin	Service-2006 Chevy Express-EP	8/21/2019	22.00	267.17
Michael Campbell	Travel Reimbursement 7/26/19	8/7/2019	43.89	
Michelle Petersen	CE Workshop-Not Who But Work	8/14/2019	1,346.28	
MidAmerican Energy Company	Gas/Electric/Lighting 6/27-7/29/19-CV	8/7/2019	463.31	
MIF 1000 Crossroads (Bolingbrook)	Bolingbrook Rent for September 2019	8/28/2019	9,027.70	
Mikey's Car Shop	Service-2018 Ford Transit-BB	8/28/2019	868.23	
Nicole Zimmermann	Staff Reimbursement	8/7/2019	69.57	
Nicor Gas	Gas 6/26-7/25/19-BB	8/7/2019	37.49	
Nicor Gas	Gas 6/25-7/25/19-BB	8/7/2019	38.15	
Nicor Gas	Gas 7/17-8/14/19-BR	8/21/2019	111.75	
Nicor Gas	Gas 7/19-8/18/19-RF	8/28/2019	40.47	227.86
Nincy George	Staff Reimbursement-RDA Workshop	8/21/2019	58.50	
Office Depot	Supplies-BR	8/7/2019	132.96	
Office Depot	Office Supplies-BR	8/14/2019	139.72	
Office Depot	Office/Cleaning Supplies-EP	8/28/2019	463.87	736.55
Orkin	Pest Treatment -August 2019-BR	8/7/2019	99.12	
OverDrive Inc	ECC OverDrive Invoices 7/1-7/31/19	8/7/2019	29,379.53	
Paddock Publications, Inc	Legal Notice Posting for L2 RFP	8/14/2019	87.40	
Paddock Publications, Inc	Bid Notice 8/6/19	8/28/2019	50.60	138.00
Paycom Payroll LLC	Net Wages	8/8/2019	110,144.64	
Paycom Payroll LLC	PR Taxes	8/8/2019	47,308.35	
Paycom Payroll LLC	PR WH & Fees	8/8/2019	1,910.58	
Paycom Payroll LLC	Net Wages	8/22/2019	108,700.60	
Paycom Payroll LLC	PR Taxes	8/22/2019	46,262.52	
Paycom Payroll LLC	PR WH & Fees	8/22/2019	1,910.58	316,237.27
Personal Touch Pro Maid Service	Cleaning Service for July 2019-RF	8/14/2019	425.00	
Pinnacle	FY 2020 Grant -July -Sept 2019 Payment	8/14/2019	13,393.00	
Republic Services #400	Waste Removal Service June 2017	8/28/2019	180.62	
Rock Island County Collector	2018 CV Tax-Pym #3	8/28/2019	127.72	
Rock River Disposal Services	Waste Removal for August 2019-RF	8/7/2019	54.65	
Rock River Library Consortium	FY 2020 Grant-July -Sept 2019 Payment	8/14/2019	12,694.00	
Schumacher Memorial Library	Postage Reimbursement	8/14/2019	6.20	
Scott's RV, Truck & Auto Repair	Service-2019 Ford F-450-RF	8/21/2019	202.07	
Service Forms And Graphics	Post-It Labels for Delivery	8/14/2019	7,101.03	
Sharon Swanson	Travel Reimbursement	8/28/2019	37.18	
Sikich LLP	FY 2019 Audit	8/21/2019	9,100.00	
Stacy Palmisano	Travel Reimbursment 8/2/19	8/14/2019	7.59	
Technology Mgmnt Revolving Fund	Data Center Charges RSA Servers-	8/7/2019	240.00	

RAILS
Check/Vouchers
From 8/1/2019 Through 8/31/2019

Payee	Description	Date	Amount	Total for Multiple Checks
Terry Plumbing Co.	Sewer Camera & Locator-BR	8/14/2019	1,470.00	
T-Mobile	GPS Tracking-RAILS Vehicles	8/7/2019	771.21	
Tom Stagg	Travel Reimbursement 7/19 & 7/26/19	8/7/2019	278.40	
Uftring Automall	Service-2018 Ford Transit-EP	8/21/2019	94.01	
ULINE	Supplies-Storage Boxes -BR	8/14/2019	2,255.65	
ULINE	Office Supplies-BR	8/14/2019	224.42	
ULINE	Supplies-RF	8/14/2019	182.22	2,662.29
Verizon Wireless	Wireless Service	8/7/2019	1,628.14	
Waste Management	Waste Removal for August 2019-BR	8/7/2019	129.08	
West Town Mechanical	HVAC Maintenance for August 2019-BR	8/7/2019	628.00	
Western First Aid and Safety, LLC	Refill Medicine Cabinet-BB	8/14/2019	54.62	
WEX Bank	WEX Fuel Cost for July 2019	8/14/2019	23,187.36	
Report Total			751,165.96	

First National Bank of Omaha
Credit Card Charges - Recap
Disbursements - August 2019

<u>Location</u>	<u>GL Account</u>	<u>Description</u>	<u>Amount</u>
Bolingbrook	Meals - In State	Staff Lunch	57.63
Bolingbrook	Lodging - In State	Lodging-Staff In service	122.08
Burr Ridge	Other Receivables	4Imprint-to be refunded	-887.19
Burr Ridge	Recruiting	HR Recruiting	175.00
Burr Ridge	Repairs & Maintenance - Building	Facility Supplies-BB	1,307.56
Burr Ridge	Other Vehicle Expense	Replenish I-Pass	500.00
Burr Ridge	Board Member Travel	Lodging-Board/EP	372.90
Burr Ridge	Meals - In State	Meals while Traveling	52.15
Burr Ridge	Meals - In State	Meals While Traveling	60.46
Burr Ridge	Lodging - In State	Lodging-Staff In service	854.56
Burr Ridge	Lodging - In State	Lodging-Staff In service	549.36
Burr Ridge	Lodging - In State	Lodging-Staff In service	244.16
Burr Ridge	Lodging - In State	Lodging-Staff In service	244.16
Burr Ridge	Lodging - In State	Lodging-Staff In service	549.36
Burr Ridge	Lodging - In State	Lodging-Staff In service	122.08
Burr Ridge	Travel In State	Parking	12.00
Burr Ridge	Registrations & Meeting Fees	Hospitality-Board /member meet-up	712.33
Burr Ridge	Registrations & Meeting Fees	eCommerce Registration	425.00
Burr Ridge	Public Relations	Crestline-Swag & PR Supplies	83.97
Burr Ridge	Public Relations	McGowen Displays	422.48
Burr Ridge	Computers, Software & Supplies	Computer Supplies	380.88
Burr Ridge	General Office Supplies	Office Supplies-BR	176.43
Burr Ridge	General Office Supplies	General Supplies	41.66
Burr Ridge	Postage	Amazon Prime Renewal	124.00
Burr Ridge	Telecommunications	J2 eFax service	84.95
Burr Ridge	Telecommunications	Ustream TV-All Sites	185.87
Burr Ridge	Information Service Cost	Mail Chimp-BR Newsletter	117.41
Burr Ridge	Information Service Cost	Survey Monkey-Annual Plan	720.49
Burr Ridge	Information Service Cost	Monthly website fee/Podcast	7.00
Burr Ridge	Information Service Cost	Github/Godaddy	25.00
Burr Ridge	Information Service Cost	DNS /Cheap Sec-Inkie. Com	31.80
Burr Ridge	Information Service Cost	Buffer Publish Pro	144.00
Burr Ridge	Miscellaneous	Staff Gift Program	104.96
Coal Valley	Repairs & Maintenance - Vehicle	Service-Vehicles	615.31
Coal Valley	Lodging - In State	Lodging-Staff In service	122.08
Coal Valley	Postage	Mail to Libraries/Postage	1.30
East Peoria	Repairs & Maintenance - Building	Facility Supplies	142.38
East Peoria	Repairs & Maintenance - Vehicle	Service-Vehicles	229.92
Rockford	Repairs & Maintenance - Building	Facility Supplies	32.16
Rockford	Meals - In State	Meals	46.80
Rockford	Lodging - In State	Lodging-Staff In service	122.08
Rockford	General Office Supplies	Office Supplies	110.14
Total for Main Account-#4297			9,546.67