

September 17, 2020

TO: RAILS BOARD OF DIRECTORS

FROM: JIM KREGOR

SUBJECT: RAILS FINANCIAL REPORT – AUGUST 2020

Please find attached the RAILS Financial Reports for the month of August 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 four major programs: Delivery operations, LLSAP support, Census 2020 Grant and L-2 Replacement Grant. In addition, reports showing the details of RAILS' cash and investments and monthly expenditures are included.

The August 31, 2020 unassigned General Fund (\$13.0 million) cash and investment balances would fund an estimated 14.1 months of operations.

Delivery operations resumed on June 15. Administrative employees are continuing to work from home but at their option may work from their respective office locations on a limited basis.

FY2021 Year-To-Date Revenues and Expenditures

Total General Fund revenues of \$994,452 through August were \$1,690,380 below budget primarily as we received no APC Grant revenues (\$1,664,260). The APC grant funds received in late July were recorded as revenue in the FY2020 financial statements. Investment Income was \$23,027 below budget as interest rates have declined from the 1.0% rate budgeted, which was the market rate at the time we prepared the budget. August month end interest rates were 0.182% and 0.20% for the Illinois Funds and Hinsdale Bank Money Market accounts, respectively.

Total General Fund expenditures of \$2,139,503 through August were \$312,854 below budget due to lower expenditures in all major cost categories. Contractual Services expenditures were \$84,850 below budget as budgeted delivery costs incurred have not yet been paid, and other grant items budgeted have not yet been committed to. Travel expenditures through August were \$19,946 below budget and are likely to remain well below budget due to pandemic restrictions. RAILS to the extent possible is deferring major expenditures until the State funding situation becomes clearer.

Personnel expenditures through August were \$12,486 below budget, including lower health, dental and life insurance costs of \$2,334. We budgeted for increases in health care costs, but have recently been advised that health care premiums for calendar year 2021 will remain unchanged from those of 2020.

For the month of August, RAILS had no new hires or terminations. (Terminations refer to all persons leaving RAILS employment for any reason, including resignations and retirements).

Special Revenue Fund expenditures through August were \$139,756, of which \$111,319 were incurred by the Census 2020 Program and \$28,437 by the L2 Replacement Program. A second L2 Replacement Program grant has been awarded that will cover the remaining amounts to be incurred during FY2021. We also have been awarded a FY2021 grant for the Census 2020 Program. Revenues and expenditures for this program are not budgeted as the grant amount, if any, was uncertain at the time the budget was prepared.

Delivery department expenditures through August of \$456,015 were \$85,340 below budget primarily from lower Contractual Services (\$39,209) expenditures, due to a normal lag in the receipt and payment of invoices, and lower vehicle expenditures (\$23,831) along with lower expenditures in nearly all other cost categories. Delivery department expenditures through August were 21.3%% of total General Fund expenditures.

LLSAP support expenditures of \$464,244 through August were \$3,840 below budget. LLSAP support expenditures were 21.7% of total General Fund expenditures.

There were no capital expenditures through August. These are among the expenditures that RAILS will defer until the State funding situation becomes clearer.

**RAILS - Reaching Across Illinois Library System
Cash Position of the General Fund
Projected as of August 31, 2020**

	<u>8/31/2020</u>
Total Cash and Investments - All Funds	\$ 15,400,000
Less: Cash & Cash Equivalents - Special Revenue Fund	\$ -
Cash & Cash Equivalents - Capital Project Fund	<u>\$ (2,400,000)</u>
Unassigned Cash and Investments - General Fund	(A) <u><u>\$ 13,000,000</u></u>
Projected FY2021 Budget average monthly expenditures (not including reimbursable expenses) - General Fund	(B) <u><u>\$ 925,000</u></u>
Projected number of months of General Fund Expenditures - (A) divided by (B)	<u><u>14.1</u></u>

Therefore, RAILS' General Fund can continue to operate on its current cash and investments position through approximately October 2021

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, 2020

<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>	\$ 3,866,478.28	0.182%	Demand	\$ 1,337.31
<u>Hinsdale Bank & Trust</u> <u>Reaching Across Illinois Library System</u>	<u>Hinsdale Bank & Trust</u> <u>Checking Account</u>	\$ 812,293.70	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>	\$ 1,142.09	0.100%	Demand	\$ -
<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>	\$ 23,918.40	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>	\$ 10,707,340.14	0.200%	Demand	\$ 4,635.56
Total Cash and Investments / Weighted Average Annual Interest Rate		<u><u>\$ 15,411,172.61</u></u>	0.191%		<u><u>\$ 5,972.87</u></u>

RAILS
Statement of Net Assets
General Fund
As of 8/31/2020

	Balance End of Month
Assets	
Cash & Cash Equivalents	12,970,220.19
Investments	23,918.40
Grants Receivables	5,362,500.00
Due from Other Funds	604,355.34
Accounts Receivables	135,085.36
Prepaid Expenses	194,058.47
Other Assets	18,351.50
Total Assets	19,308,489.26
Liabilities	
Accrued Liabilities	2,670.80
Deferred Revenue	5,390,929.00
Other Liabilities	
Funds Held for Consortium	395,974.06
Other	42.50
Total Other Liabilities	396,016.56
Total Liabilities	5,789,616.36
Fund Balances	
Beginning Fund Balance	14,663,923.45
Current YTD Net Income	(1,145,050.55)
Total Fund Balances	13,518,872.90
Total Liabilities and Fund Balances	19,308,489.26

RAILS
Statement of Net Assets
Special Revenue Fund
As of 8/31/2020

	Balance End of Month
Assets	
Grants Receivables	491,185.24
Prepaid Expenses	1,851.15
Total Assets	<u>493,036.39</u>
Liabilities	
Due Other Funds	604,355.34
Total Liabilities	<u>604,355.34</u>
Fund Balances	
Current YTD Net Income	(111,318.95)
Total Fund Balances	<u>(111,318.95)</u>
Total Liabilities and Fund Balances	<u><u>493,036.39</u></u>

RAILS

Statement of Net Assets

Capital Projects Fund

As of 8/31/2020

Balance End of
Month

	<u>Balance End of Month</u>
Assets	
Cash & Cash Equivalents	2,417,034.02
Total Cash & Cash Equivalents	<u>2,417,034.02</u>
Total Assets	<u>2,417,034.02</u>
 Fund Balances	
Beginning Fund Balance	2,417,034.02
Total Fund Balances	<u>2,417,034.02</u>
 Total Liabilities and Fund Balances	<u><u>2,417,034.02</u></u>

RAILS

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

Document 6.2-6.3

General Fund

From 8/1/2020 Through 8/31/2020

	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	100,394.86	353,878.35	322,222.00	31,656.35	918,716.00	(61.48)%
Total Fees for Services and Materials	100,394.86	353,878.35	322,222.00	31,656.35	918,716.00	(61.48)%
Reimbursements						
Reimbursements	2,645.56	631,026.20	667,250.00	(36,223.80)	1,124,700.00	(43.89)%
E-Rate Reimbursements	0.00	0.00	0.00	0.00	17,500.00	(100.00)%
Total Reimbursements	2,645.56	631,026.20	667,250.00	(36,223.80)	1,142,200.00	(44.75)%
Investment Income						
Investment Income	2,488.65	5,972.87	29,000.00	(23,027.13)	172,000.00	(96.53)%
Total Investment Income	2,488.65	5,972.87	29,000.00	(23,027.13)	172,000.00	(96.53)%
Other Revenue						
Rental Income	0.00	0.00	500.00	(500.00)	500.00	(100.00)%
Other Revenue	2,475.00	3,575.00	1,600.00	1,975.00	9,500.00	(62.37)%
Total Other Revenue	2,475.00	3,575.00	2,100.00	1,475.00	10,000.00	(64.25)%
Total REVENUES	108,004.07	994,452.42	2,684,832.00	(1,690,379.58)	12,228,446.00	(91.87)%
EXPENDITURES						
Personnel						
Library Professionals	99,397.75	164,242.67	164,568.00	325.33	1,301,584.00	87.38%
Other Professionals	110,455.40	182,164.08	182,130.00	(34.08)	1,440,500.00	87.35%
Support Services	126,745.38	207,865.08	206,218.00	(1,647.08)	1,631,032.00	87.26%
Social Security Taxes	23,259.07	38,944.46	42,289.00	3,344.54	333,037.00	88.31%
Unemployment Insurance	141.62	255.34	176.00	(79.34)	10,974.00	97.67%
Workers' Compensation	6,763.83	11,047.69	12,899.00	1,851.31	102,005.00	89.17%
Retirement Benefits	3,368.75	5,545.80	5,544.00	(1.80)	43,852.00	87.35%
Health, Dental and Life Insurance	55,032.93	105,814.30	108,148.00	2,333.70	648,760.00	83.69%
Other Fringe Benefits	384.00	705.30	3,600.00	2,894.70	21,500.00	96.72%
Temporary Help	0.00	0.00	2,690.00	2,690.00	16,000.00	100.00%
Recruiting	30.90	30.90	840.00	809.10	5,000.00	99.38%
Total Personnel	425,579.63	716,615.62	729,102.00	12,486.38	5,554,244.00	87.10%
Library Materials						
Print Materials	0.00	84.00	1,130.00	1,046.00	6,650.00	98.74%
E-Resources	22,011.37	684,623.76	722,040.00	37,416.24	1,460,900.00	53.14%
Total Library Materials	22,011.37	684,707.76	723,170.00	38,462.24	1,467,550.00	53.34%
Buildings and Grounds						
Rent/Lease	24,051.09	65,771.85	67,200.00	1,428.15	268,800.00	75.53%
Utilities	5,296.79	5,832.14	15,210.00	9,377.86	85,500.00	93.18%
Property Insurance	0.00	1,342.00	2,757.00	1,415.00	16,506.00	91.87%

RAILS

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

Document 6.2-6.3

General Fund

From 8/1/2020 Through 8/31/2020

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Repairs and Maintenance - Bldg	1,621.22	2,229.07	11,939.00	9,709.93	71,100.00	96.86%
Custodial/Janitorial Service and Supplies	3,977.73	7,758.32	9,840.00	2,081.68	58,500.00	86.74%
Other Buildings and Grounds	5,998.47	8,202.50	7,060.00	(1,142.50)	42,300.00	80.61%
Total Buildings and Grounds	40,945.30	91,135.88	114,006.00	22,870.12	542,706.00	83.21%
Vehicles Expenses						
Fuel	16,006.35	16,006.35	20,830.00	4,823.65	246,320.00	93.50%
Repairs and Maintenance - Vehicle	3,695.65	6,211.20	19,125.00	12,913.80	114,600.00	94.58%
Vehicle Insurance	0.00	7,387.00	15,157.00	7,770.00	90,872.00	91.87%
Other Vehicle Expenses	500.00	500.00	1,305.00	805.00	7,750.00	93.55%
Total Vehicles Expenses	20,202.00	30,104.55	56,417.00	26,312.45	459,542.00	93.45%
In-State Travel	129.05	447.41	9,443.00	8,995.59	55,196.00	99.19%
Out-of-State Travel	0.00	0.00	10,950.00	10,950.00	54,880.00	100.00%
Continuing Education						
Registrations and Meeting, Other Fees	1,230.07	1,345.04	9,709.00	8,363.96	59,352.00	97.73%
Conferences and Continuing Education Meetings	350.00	5,050.00	17,660.00	12,610.00	103,900.00	95.14%
Total Continuing Education	1,580.07	6,395.04	27,369.00	20,973.96	163,252.00	96.08%
Public Relations	0.00	0.00	5,195.00	5,195.00	31,100.00	100.00%
Commercial Insurance						
Liability Insurance	0.00	1,430.00	4,108.00	2,678.00	24,570.00	94.18%
Total Commercial Insurance	0.00	1,430.00	4,108.00	2,678.00	24,570.00	94.18%
Supplies, Postage and Printing						
Computers, Software and Supplies	144.00	1,000.00	28,000.00	27,000.00	167,876.00	99.40%
General Office Supplies and Equipment	1,780.41	2,951.60	6,534.00	3,582.40	38,780.00	92.39%
Postage	199.42	1,321.30	2,210.00	888.70	12,875.00	89.74%
Library Supplies	0.00	0.00	35.00	35.00	200.00	100.00%
Delivery Supplies	7,188.32	7,188.32	10,635.00	3,446.68	63,700.00	88.72%
Other Supplies	0.00	0.00	20.00	20.00	120.00	100.00%
Total Supplies, Postage and Printing	9,312.15	12,461.22	47,434.00	34,972.78	283,551.00	95.61%
Telephone and Telecommunications	5,351.16	13,337.71	24,769.00	11,431.29	148,374.00	91.01%
Equipment Rental, Repair and Maintenance						
Equipment Rental	840.38	1,170.94	3,049.00	1,878.06	18,214.00	93.57%
Equipment Repair and Maintenance Agreements	3,112.00	14,130.05	29,735.00	15,604.95	178,350.00	92.08%
Total Equipment Rental, Repair and Maintenance	3,952.38	15,300.99	32,784.00	17,483.01	196,564.00	92.22%
Professional Services						
Legal	6,431.25	6,431.25	6,775.00	343.75	40,500.00	84.12%
Accounting	0.00	0.00	15,000.00	15,000.00	22,000.00	100.00%
Consulting	840.00	15,840.00	16,695.00	855.00	100,000.00	84.16%
Payroll Service Fees	2,560.46	5,141.73	5,580.00	438.27	33,500.00	84.65%
Total Professional Services	9,831.71	27,412.98	44,050.00	16,637.02	196,000.00	86.01%
Contractual Services						
Information Service Costs	1,200.64	1,330.64	4,770.00	3,439.36	28,425.00	95.32%

RAILS

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

General Fund

From 8/1/2020 Through 8/31/2020

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
Contract Agreements w/ Systems, Member Libraries	(5,749.20)	344,812.41	376,331.00	31,518.59	1,551,791.00	77.78%
Outside Printing Services	0.00	0.00	90.00	90.00	540.00	100.00%
Other Contractual Services	74,406.64	189,462.37	239,264.00	49,801.63	1,434,694.00	86.79%
Total Contractual Services	69,858.08	535,605.42	620,455.00	84,849.58	3,015,450.00	82.24%
Professional Association Membership Dues	0.00	3,450.00	1,690.00	(1,760.00)	10,080.00	65.77%
Miscellaneous	641.15	1,098.39	1,415.00	316.61	7,950.00	86.18%
Total EXPENDITURES	609,394.05	2,139,502.97	2,452,357.00	312,854.03	12,211,009.00	82.48%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(501,389.98)	(1,145,050.55)	232,475.00	(1,377,525.55)	17,437.00	(6,666.79)%

RAILS
Statement of Revenues and Expenditures
Special Revenue Fund
From 8/1/2020 Through 8/31/2020

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						
Other State Grants	28,437.50	28,437.50	60,000.00	(31,562.50)	176,000.00	(83.84)%
Total State Grants	28,437.50	28,437.50	60,000.00	(31,562.50)	176,000.00	(83.84)%
Total REVENUES	28,437.50	28,437.50	60,000.00	(31,562.50)	176,000.00	(83.84)%
EXPENDITURES						
Personnel						
Other Professionals	7,398.80	12,207.60	0.00	(12,207.60)	0.00	0.00%
Social Security Taxes	555.04	916.08	0.00	(916.08)	0.00	0.00%
Workers' Compensation	8.50	14.00	0.00	(14.00)	0.00	0.00%
Retirement Benefits	74.73	123.46	0.00	(123.46)	0.00	0.00%
Health, Dental and Life Insurance	582.99	1,165.98	0.00	(1,165.98)	0.00	0.00%
Total Personnel	8,620.06	14,427.12	0.00	(14,427.12)	0.00	0.00%
In-State Travel	84.34	84.34	0.00	(84.34)	0.00	0.00%
Supplies, Postage and Printing						
General Office Supplies and Equipment	15.00	25.00	0.00	(25.00)	0.00	0.00%
Other Supplies	8,174.90	19,923.90	0.00	(19,923.90)	0.00	0.00%
Total Supplies, Postage and Printing	8,189.90	19,948.90	0.00	(19,948.90)	0.00	0.00%
Professional Services						
Consulting	1,921.50	1,921.50	0.00	(1,921.50)	0.00	0.00%
Total Professional Services	1,921.50	1,921.50	0.00	(1,921.50)	0.00	0.00%
Contractual Services						
Contract Agreements w/ Systems, Member Libraries	7,659.85	9,842.46	0.00	(9,842.46)	16,000.00	38.48%
Other Contractual Services	89,272.13	93,532.13	60,000.00	(33,532.13)	160,000.00	41.54%
Total Contractual Services	96,931.98	103,374.59	60,000.00	(43,374.59)	176,000.00	41.26%
Total EXPENDITURES	115,747.78	139,756.45	60,000.00	(79,756.45)	176,000.00	20.59%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(87,310.28)	(111,318.95)	0.00	(111,318.95)	0.00	0.00%

RAILS

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

42 - Census 2020 Grant

From 8/1/2020 Through 8/31/2020

Document 6.2-6.3

	Current Period Actual	YTD Actual	YTD Budget - Original	Total Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
EXPENDITURES						
Personnel						
Other Professionals	7,398.80	12,207.60	0.00	(12,207.60)	0.00	0.00%
Social Security Taxes	555.04	916.08	0.00	(916.08)	0.00	0.00%
Workers' Compensation	8.50	14.00	0.00	(14.00)	0.00	0.00%
Retirement Benefits	74.73	123.46	0.00	(123.46)	0.00	0.00%
Health, Dental and Life Insurance	582.99	1,165.98	0.00	(1,165.98)	0.00	0.00%
Total Personnel	8,620.06	14,427.12	0.00	(14,427.12)	0.00	0.00%
In-State Travel	84.34	84.34	0.00	(84.34)	0.00	0.00%
Supplies, Postage and Printing						
General Office Supplies and Equipment	15.00	25.00	0.00	(25.00)	0.00	0.00%
Other Supplies	8,174.90	19,923.90	0.00	(19,923.90)	0.00	0.00%
Total Supplies, Postage and Printing	8,189.90	19,948.90	0.00	(19,948.90)	0.00	0.00%
Professional Services						
Consulting	1,921.50	1,921.50	0.00	(1,921.50)	0.00	0.00%
Total Professional Services	1,921.50	1,921.50	0.00	(1,921.50)	0.00	0.00%
Contractual Services						
Contract Agreements w/ Systems, Member Libraries	7,659.85	9,842.46	0.00	(9,842.46)	0.00	0.00%
Other Contractual Services	60,834.63	65,094.63	0.00	(65,094.63)	0.00	0.00%
Total Contractual Services	68,494.48	74,937.09	0.00	(74,937.09)	0.00	0.00%
Total EXPENDITURES	87,310.28	111,318.95	0.00	(111,318.95)	0.00	0.00%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(87,310.28)	(111,318.95)	0.00	(111,318.95)	0.00	0.00%

RAILS
Statement of Revenues and Expenditures
Capital Projects Fund
From 8/1/2020 Through 8/31/2020

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	8,400.00	8,400.00	50,000.00	100.00%
Total Capital Outlays	0.00	0.00	8,400.00	8,400.00	50,000.00	100.00%
Total EXPENDITURES	0.00	0.00	8,400.00	8,400.00	50,000.00	100.00%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	0.00	0.00	(8,400.00)	8,400.00	(50,000.00)	(100.00)%

RAILS
Statement of Revenues and Expenditures
70 - Delivery
From 8/1/2020 Through 8/31/2020

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	43,681.79	87,363.58	89,262.00	(1,898.42)	535,566.00	(83.69)%
Total Fees for Services and Materials	43,681.79	87,363.58	89,262.00	(1,898.42)	535,566.00	(83.69)%
Total REVENUES	43,681.79	87,363.58	89,262.00	(1,898.42)	535,566.00	(83.69)%
EXPENDITURES						
Personnel						
Other Professionals	24,216.52	39,901.30	39,814.00	(87.30)	314,906.00	87.33%
Support Services	90,256.20	147,649.24	146,438.00	(1,211.24)	1,158,198.00	87.25%
Social Security Taxes	8,112.27	13,290.43	14,239.00	948.57	112,690.00	88.21%
Unemployment Insurance	131.47	236.64	161.00	(75.64)	5,664.00	95.82%
Workers' Compensation	6,448.94	10,528.01	12,358.00	1,829.99	97,730.00	89.23%
Retirement Benefits	1,136.42	1,862.77	1,867.00	4.23	14,757.00	87.38%
Health, Dental and Life Insurance	24,361.93	48,156.48	50,154.00	1,997.52	300,876.00	83.99%
Temporary Help	0.00	0.00	2,690.00	2,690.00	16,000.00	100.00%
Total Personnel	154,663.75	261,624.87	267,721.00	6,096.13	2,020,821.00	87.05%
Buildings and Grounds						
Rent/Lease	13,726.75	31,592.03	35,860.00	4,267.97	143,500.00	77.98%
Utilities	359.99	729.36	1,120.00	390.64	6,700.00	89.11%
Property Insurance	0.00	109.00	224.00	115.00	1,340.00	91.87%
Repairs and Maintenance - Bldg	406.01	849.86	339.00	(510.86)	2,000.00	57.51%
Custodial/Janitorial Service and Supplies	39.87	69.74	850.00	780.26	5,000.00	98.61%
Other Buildings and Grounds	191.46	383.93	255.00	(128.93)	1,500.00	74.40%
Total Buildings and Grounds	14,724.08	33,733.92	38,648.00	4,914.08	160,040.00	78.92%
Vehicles Expenses						
Fuel	15,963.22	15,963.22	20,230.00	4,266.78	242,760.00	93.42%
Repairs and Maintenance - Vehicle	3,695.65	6,157.45	18,430.00	12,272.55	110,500.00	94.43%
Vehicle Insurance	0.00	6,251.00	12,823.00	6,572.00	76,890.00	91.87%
Other Vehicle Expenses	500.00	500.00	1,220.00	720.00	7,250.00	93.10%
Total Vehicles Expenses	20,158.87	28,871.67	52,703.00	23,831.33	437,400.00	93.40%
In-State Travel	0.00	0.00	1,089.00	1,089.00	3,505.00	100.00%
Continuing Education						
Registrations and Meeting, Other Fees	0.00	0.00	400.00	400.00	800.00	100.00%
Total Continuing Education	0.00	0.00	400.00	400.00	800.00	100.00%
Commercial Insurance						
Liability Insurance	0.00	137.00	285.00	148.00	1,685.00	91.87%
Total Commercial Insurance	0.00	137.00	285.00	148.00	1,685.00	91.87%
Supplies, Postage and Printing						
General Office Supplies and Equipment	0.00	(25.00)	174.00	199.00	900.00	102.78%
Postage	0.00	3.66	960.00	956.34	5,650.00	99.94%
Delivery Supplies	7,188.32	7,188.32	10,635.00	3,446.68	63,700.00	88.72%

RAILS
Statement of Revenues and Expenditures
70 - Delivery
From 8/1/2020 Through 8/31/2020

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 Supplies, Postage and Printing	7,188.32	7,166.98	11,769.00	4,602.02	70,250.00	89.80%
Telephone and Telecommunications	31.80	1,698.38	3,130.00	1,431.62	18,695.00	90.92%
Equipment Rental, Repair and Maintenance						
Equipment Rental	270.33	311.65	260.00	(51.65)	1,530.00	79.63%
Equipment Repair and Maintenance Agreements	0.00	0.00	50.00	50.00	250.00	100.00%
Total Equipment Rental, Repair and Maintenance	270.33	311.65	310.00	(1.65)	1,780.00	82.49%
Professional Services						
Legal	0.00	0.00	100.00	100.00	500.00	100.00%
Consulting	0.00	0.00	3,340.00	3,340.00	20,000.00	100.00%
Total Professional Services	0.00	0.00	3,440.00	3,440.00	20,500.00	100.00%
Contractual Services						
Other Contractual Services	74,406.64	122,470.62	161,680.00	39,209.38	970,000.00	87.37%
Total Contractual Services	74,406.64	122,470.62	161,680.00	39,209.38	970,000.00	87.37%
Professional Association Membership Dues	0.00	0.00	45.00	45.00	275.00	100.00%
Miscellaneous	0.00	0.00	135.00	135.00	650.00	100.00%
Total EXPENDITURES	271,443.79	456,015.09	541,355.00	85,339.91	3,706,401.00	87.70%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(227,762.00)</u>	<u>(368,651.51)</u>	<u>(452,093.00)</u>	<u>83,441.49</u>	<u>(3,170,835.00)</u>	<u>(88.37)%</u>

RAILS
Statement of Revenues and Expenditures
LLSAP Sub-Fund
From 8/1/2020 Through 8/31/2020

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	21,238.95	35,043.07	35,117.00	73.93	277,739.00	87.38%
Other Professionals	20,808.58	34,332.94	34,330.00	(2.94)	271,522.00	87.36%
Support Services	9,979.22	16,442.89	16,407.00	(35.89)	129,764.00	87.33%
Social Security Taxes	3,766.78	6,214.55	6,569.00	354.45	51,943.00	88.04%
Unemployment Insurance	0.00	0.00	0.00	0.00	1,416.00	100.00%
Workers' Compensation	59.85	98.65	113.00	14.35	891.00	88.93%
Retirement Benefits	525.46	866.53	867.00	0.47	6,857.00	87.36%
Health, Dental and Life Insurance	8,137.72	16,275.44	16,392.00	116.56	98,328.00	83.45%
Total Personnel	64,516.56	109,274.07	109,795.00	520.93	838,460.00	86.97%
Library Materials						
E-Resources	184.56	184.56	0.00	(184.56)	0.00	0.00%
Total Library Materials	184.56	184.56	0.00	(184.56)	0.00	0.00%
Vehicles Expenses						
Fuel	3.94	3.94	160.00	156.06	960.00	99.59%
Repairs and Maintenance - Vehicle	0.00	53.75	70.00	16.25	400.00	86.56%
Vehicle Insurance	0.00	284.00	583.00	299.00	3,496.00	91.88%
Total Vehicles Expenses	3.94	341.69	813.00	471.31	4,856.00	92.96%
In-State Travel	0.00	0.00	0.00	0.00	4,970.00	100.00%
Out-of-State Travel	0.00	0.00	0.00	0.00	10,000.00	100.00%
Continuing Education						
Registrations and Meeting, Other Fees	0.00	0.00	0.00	0.00	2,250.00	100.00%
Total Continuing Education	0.00	0.00	0.00	0.00	2,250.00	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	(60.00)	285.00	345.00	1,700.00	103.53%
Postage	0.00	0.00	25.00	25.00	100.00	100.00%
Total Supplies, Postage and Printing	0.00	(60.00)	360.00	420.00	2,000.00	103.00%
Telephone and Telecommunications	1,534.38	1,618.85	3,970.00	2,351.15	23,800.00	93.20%
Contractual Services						
Information Service Costs	0.00	0.00	210.00	210.00	1,200.00	100.00%
Contract Agreements w/ Systems, Member Libraries	0.00	352,885.00	352,886.00	1.00	1,411,541.00	75.00%
Total Contractual Services	0.00	352,885.00	353,096.00	211.00	1,412,741.00	75.02%
Miscellaneous	0.00	0.00	50.00	50.00	300.00	100.00%
Total EXPENDITURES	66,239.44	464,244.17	468,084.00	3,839.83	2,299,377.00	79.81%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(66,239.44)	(464,244.17)	(468,084.00)	3,839.83	(2,299,377.00)	(79.81)%

RAILS
Check/Voucher Register
from August 1, 2020 to August 31, 2020

Payee	Description	Date	Amount	Total for Multiple Checks
A Place for Space Apartments, L.L.C.	Rockford Rent for September 2020	8/19/2020	2,127.14	
A Place for Space Appartments, L.L.C.	Rockford Rent for August 2020	8/5/2020	2,127.14	4,254.28
ADT Security Services	Monitoring Alarm 8/20-9/19/20-RF	8/12/2020	51.87	
Alphagraphics	Labels for Sanitizer-June	8/5/2020	559.00	
Alphagraphics	Bookmarks	8/5/2020	1,267.00	
Alphagraphics	Foreign Language Rack Cards-June	8/5/2020	1,723.96	
Alphagraphics	Vehicle Magnets	8/5/2020	1,921.50	
Alphagraphics	Yard Signs	8/5/2020	2,375.00	
Alphagraphics	Census Flyer/Poster Card	8/26/2020	1,451.90	
Alphagraphics	Census Posters-Spanish	8/26/2020	590.00	
Alphagraphics	Census Supplies-Yard Sign Cover Up labels	8/26/2020	389.00	10,277.36
Amy de la Fuente	Travel Reimbursement for Census 2020	8/26/2020	84.34	
Ancel, Glink, P.C.	Professional Services for July 2020	8/12/2020	7,271.25	
Aramark Refreshment Services	Supplies	8/5/2020	242.55	
Aramark Refreshment Services	Supplies-BR	8/12/2020	554.58	797.13
Astoria Public Library District	Catalog Membership Grant-FY21	8/5/2020	4,000.00	
AT & T	Phone Service 8/4-9/3/20-BR	8/12/2020	200.67	
Aten Design Group, Inc.	L2 Redesign and Rebuild	8/12/2020	28,437.50	
Baker & Taylor	eRead Content for July 2020	8/12/2020	19,365.81	
Bensenville Community Public Library	Reimbursement for Census 2020 Grant Expenditures-April	8/5/2020	2,000.47	
BiblioLabs LLC	One Yr Access for Il Prairie DPL	8/12/2020	1,271.00	
Blade Runner	Mowing Service-CV	8/5/2020	300.00	
Buildingstars Operations, Inc.	Cleaning Service for August 2020-BB	8/5/2020	725.00	
Buildingstars Operations, Inc.	Cleaning Service for August 2020-BR	8/5/2020	1,489.00	2,214.00
Child Care Resource & Referral	Reimbursement for Census 2020 Expenditures	8/12/2020	5,902.65	
Comcast Cable	Internet Service 8/19-9/18/20-RF	8/26/2020	318.05	
Comcast Cable	Internet Service 8/23-9/22/20-BR	8/26/2020	244.50	562.55
Commonwealth Edison	Electric 6/30-7/30/20-BB	8/5/2020	496.20	
Commonwealth Edison	Electric 7/20-8/18/20-RF	8/26/2020	277.06	773.26
Constellation NewEnergy, Inc	Electric 7/6-8/4/20-BR	8/19/2020	3,814.62	
Continental Transportation Solutions	Delivery Outsourcing 7/24/20	8/5/2020	18,601.66	
Continental Transportation Solutions	Delivery Outsourcing 7/31/20	8/12/2020	18,601.66	
Continental Transportation Solutions	Delivery Outsourcing 8/7/20	8/19/2020	18,601.66	
Continental Transportation Solutions	Delivery Outsourcing 8/14/20	8/26/2020	18,601.66	74,406.64
Discovery Benefits, Inc	FSA and HRA -July 2020	8/12/2020	312.70	
Discovery Benefits, Inc	Discovery Benefits Funds for HSA/HRA	8/24/2020	3,000.00	3,312.70
DuPage County	Reimbursement for Census 2020 Grant Expenditures-June	8/5/2020	4,090.55	
Eileen T. O' Grady	Webinar-7/27	8/5/2020	350.00	
Emerick Pest Control	Pest Treatment-CV	8/26/2020	125.00	
Employee Benefits Corporation	COBRASecure for August 2020	8/19/2020	71.30	
First National Bank Omaha	Credit Card Purchases Ending 8/11/20	8/26/2020	3,730.89	
Getz Fire Equipment	Late fee	8/19/2020	2.67	
Highwood Public Library	Reimbursement for Census Grant Expenditures	8/19/2020	7,037.90	
Highwood Public Library	Reimbursement for Census Grant Expenditures-August	8/26/2020	3,288.50	10,326.40
Hinsdale Bank & Trust	Hinsdale B&T Analysis Fee 07/2020	8/18/2020	532.86	
Hunter Hydro-Vac, Inc.	Floor Drains-EP	8/19/2020	960.00	
i3 Broadband	Internet Service 8/19-9/18/20-EP	8/26/2020	431.40	
ICMA-RC	ICMA-RC PR Deduction 8/07/20	8/12/2020	3,362.71	
ICMA-RC	ICMA-RC PR Deduction 08/21/20	8/21/2020	3,362.43	6,725.14
IMRF	IMRF 08/2020	8/28/2020	20,082.64	
IntelPeer Cloud Communications, LLC	VOIP Phone Service-August 2020	8/5/2020	3,113.33	

RAILS
Check/Voucher Register
from August 1, 2020 to August 31, 2020

Payee	Description	Date	Amount	Total for Multiple Checks
Jeanne Johansen	Travel Reimbursement 7/30/20	8/5/2020	77.83	
Jiffy Lube	Service-BB-2009 Chevy Express	8/5/2020	108.96	
Jiffy Lube	Service-BB-2012 Ford Truck	8/5/2020	130.96	
Jiffy Lube	Service-BB-2016 Ford Transit	8/5/2020	171.93	
Jiffy Lube	Service-BB-2018 Ford F-450	8/5/2020	114.96	
Jiffy Lube	Service-BB-2018 Ford Transit	8/5/2020	82.97	
Jiffy Lube	Service-BB-2019 Ford Transit	8/5/2020	95.98	
Jiffy Lube	Service-BB-2019 Ford Truck	8/5/2020	114.96	820.72
Jim Kregor	Travel Reimbursement	8/19/2020	79.36	
Johnson Controls Security Solutions	Repair Alarm Panel-BR	8/5/2020	64.95	
Joliet Public Library	Reimbursement for Census Grant Expenditures-August 2020	8/26/2020	28,051.96	
Keith Hoogland Limited Partnership	East Peoria Rent for Sept. 2020	8/12/2020	10,387.21	
Konica Minolta Business Solutions USA	Copier Maintenance	8/26/2020	179.26	
Konica Minolta Premier Finance	Lease Payment	8/5/2020	719.41	
Level 3 Communications, LLC	Level3 Telecommunication	8/5/2020	79.87	
LIMRiCC - PHIP	Health Insurance for August 2020	8/12/2020	75,088.35	
Linquist Ford	Body Shop Repair on 1009 GMC Truck	8/26/2020	1,445.87	
LogMein USA, Inc.	RescueAssist 7/1/20-6/30/21	8/26/2020	2,484.00	
Marquardt Printing Company	Bookmarks for Census 2020	8/26/2020	437.00	
Marquardt Printing Company	Printing Cards for Census Eng/Span	8/26/2020	1,047.00	
Marquardt Printing Company	Printing Census Cards	8/26/2020	618.00	2,102.00
Martin Bros Distributing Co. Inc	Non-Customer Sales -Kevin Barker	8/26/2020	313.65	
MCP Incorporated	Cleaning Supplies-EP	8/5/2020	61.27	
MCP Incorporated	Cleaning Service for August 2020-EP	8/19/2020	697.00	758.27
Mediacom	Internet Service-August	8/5/2020	750.00	
Mediacom	Phone Service 8/15-9/14/20-CV	8/19/2020	123.39	873.39
Michael Campbell	Travel Reimbursement 7/24/20	8/5/2020	44.24	
MidAmerican Energy Company	Gas/Electric & Lighting 6/30-7/29/20-CVCV	8/5/2020	395.58	
MIF 1000 Crossroads (Bolingbrook), LLC	Bolingbrook Rent for September 2020	8/19/2020	9,409.60	
Nicor Gas	Gas 6/26-7/25/20-BB-B	8/5/2020	38.33	
Nicor Gas	Gas 6/26-7/28/20-BB-A	8/5/2020	43.29	
Nicor Gas	Gas 7/17-8/15/20-BR	8/26/2020	150.11	
Nicor Gas	Gas 7/19-8/17/20-RF	8/26/2020	44.60	276.33
North Chicago PL	Reimbursement for Census 2020 Grant Expenditures-June	8/5/2020	88.00	
North Chicago PL	Reimbursement for Census Grant Expenditures	8/19/2020	13,374.27	13,462.27
OCLC, Inc	WebDewey 8/1/20-7/31/21-PrairieCat	8/12/2020	184.56	
Office Depot	Supplies-BR	8/12/2020	200.53	
Orkin	Monthly Pest Treatment for August-BR	8/5/2020	99.12	
Oswego Public Library District	Reimbursement for Census Grant Expenditures	8/12/2020	9,082.00	
Paycom Payroll LLC	Taxes & Fees 08/07/20	8/6/2020	2,264.92	
Paycom Payroll LLC	Taxes 08/07/20	8/6/2020	47,448.14	
Paycom Payroll LLC	Net Check 08/07/20	8/6/2020	114,266.76	
Paycom Payroll LLC	Payroll, Taxes & Fees 08/21/20	8/20/2020	164,889.39	328,869.21
Pitney Bowes Inc	Supplies for Pstg Machine-BR	8/19/2020	72.67	
Raynor Door Authority	Overhead Door Repair-RF	8/12/2020	295.00	
Reliable Fire Equipment	Halon Inspection- BR	8/12/2020	425.00	
Reliable Fire Equipment	Fire Alarm Inspection-BR	8/12/2020	435.00	860.00
Republic Services #400	Waste Removal for August 2020-CV	8/19/2020	110.99	
Rock Island County Collector	2019 Cty Tax CV #3	8/26/2020	134.23	
Rock River Disposal Services	Waste RemovalFor August 2020-RF	8/5/2020	60.83	
Samba Holdings, Inc	MVR Processing-July	8/5/2020	30.90	

RAILS
Check/Voucher Register
from August 1, 2020 to August 31, 2020

Payee	Description	Date	Amount	Total for Multiple Checks
Sebert Landscaping	Lawn Maintenance for May -BR	8/26/2020	493.00	
Service Forms And Graphics	Post-It Labels for Delivery	8/5/2020	7,188.32	
Systems Technology Group	ReadSquared for Lisle and Creve Coeur	8/12/2020	1,190.00	
Technology Management Revolving Fund	Data Center Charges for RSA Servers in June 2020	8/5/2020	240.00	
Uftring Automall	Service-2012 Ford Econo-EP	8/5/2020	549.33	
Uftring Automall	Service-2014 Ford Econo-EP	8/5/2020	239.19	
Uftring Automall	Service-2018 Ford Transit-EP	8/5/2020	238.87	1,027.39
Uftring Chevrolet	Service-2006 Chevy Express-EP	8/5/2020	120.00	
ULINE	Tornado Shelter Sign	8/26/2020	54.20	
University Park Public Library	Reimbursement for Census 2020 Grant Expenditures-June	8/5/2020	4,167.42	
University Park Public Library	Reimbursement for Census 2020 Grant Expenditures-March	8/5/2020	438.37	
University Park Public Library	Reimbursement for Census 2020 Grant Expenditures-January	8/5/2020	1,410.70	6,016.49
Village Of Coal Valley	Water Svc Fee 7/15-8/15/20	8/26/2020	37.00	
VIP Electrical Services, Inc.	Install Wafer Cans under Driveup	8/26/2020	3,640.00	
West Town Mechanical	HVAC Maintenance -September 2020	8/26/2020	628.00	
WEX Bank	WEX Fuel Cost for July 2020	8/12/2020	16,000.86	
Report Total			743,589.70	

First National Bank of Omaha
Credit Card Charges - Recap
August 2020 Disbursements

<u>Location</u>	<u>GL Account</u>	<u>Description</u>	<u>Amount</u>
Bolingbrook	Repairs & Maintenance - Building	Facility Supplies-BB	20.56
Bolingbrook	Custodial Supplies	Cleaning Supples	40.26
Burr Ridge	Other Receivables	Personal-no receipts	59.81
Burr Ridge	Miscellaneous Revenue	Cash Back Redemption-FNBO rewards	(1,000.00)
Burr Ridge	Repairs & Maintenance - Building	Facility Supplies-BR	22.57
Burr Ridge	Custodial Supplies	Supplies-Sanitizer/Disinfecting	589.90
Burr Ridge	Fuel	Fuel	39.19
Burr Ridge	Other Vehicle Expense	Replenish I-Pass	500.00
Burr Ridge	Meetings & Registrations	ICOLC-Registration/Rfnd	190.56
Burr Ridge	Meetings & Registrations	Hospitality-Board Meeting	40.51
Burr Ridge	Meetings & Registrations	Content Marketing Workshop	999.00
Burr Ridge	Computers, Software & Supplies	Buffer Publish Renewal	144.00
Burr Ridge	General Office Supplies	Supplies-Br	12.40
Burr Ridge	Postage	Prime Renewal	119.00
Burr Ridge	Telecommunications	J2 Fax Service	89.95
Burr Ridge	Information Service Costs	Podcasting Fee	7.00
Burr Ridge	Information Service Costs	BR Newsletter	157.14
Burr Ridge	Information Service Costs	Survey Monkey Renewal	900.00
Burr Ridge	Information Service Costs	IBM ustream	99.00
Burr Ridge	Information Service Costs	Github	25.00
Burr Ridge	Information Service Costs	DNS License	12.50
Burr Ridge	Miscellaneous Expense	Gift Program	50.00
Coal Valley	Repairs & Maintenance - Building	Facility Supplies-CV	76.05
Coal Valley	Repairs & Maintenance - Vehicle	Service -Vehicles-CV	247.97
East Peoria	Repairs & Maintenance - Building	Facility Supplies-EP	134.93
East Peoria	Custodial Supplies	Cleaning Supplies-EP	22.59
Rockford	Repairs & Maintenance - Building	Facility Supplies-general-RF	34.96
Rockford	Custodial Supplies	Cleaning Supplies-RF	17.28
Rockford	Information Service Costs	Facility Supplies-Masks-RF	78.76

Per Bank Statement-4297

3,730.89