

September 16, 2021

TO: RAILS BOARD OF DIRECTORS

FROM: JIM KREGOR

SUBJECT: RAILS FINANCIAL REPORT – AUGUST 2021

Please find attached the RAILS Financial Reports for the month of August 2021, the second month of FY2022. The attached statements include the individual fund Balance Sheets for RAILS' Governmental (General, Special Revenue and Capital Projects) Funds and the Statement of Revenue and Expenditure reports for RAILS' General Funds, plus separate reports for Delivery operations and LLSAP support. We have not budgeted for any Special Revenue Fund activity, which accounts for grant programs, as no new grant programs have been awarded or operational. Three grant programs were active during FY2021. In addition, reports showing the details of RAILS' cash and investments and monthly expenditures are included.

Summary

Through August, revenues were \$1,498,161 below budget as we received no Area and Per Capita Grant (APC) payments. We budget these payments evenly, but we receive them intermittently throughout the year. The Illinois State Library has notified RAILS that the General Revenue and the first two Live & Learn payments totaling \$3.8 million will soon be initiated. Expenditures through August were \$88,935 below budget.

The August 31, 2021 unassigned General Fund (\$19.3 million) cash and investment balances would fund an estimated 20.1 months of operations.

FY2021 Revenues and Expenditures

General Fund revenues through August of \$1,271,999 were \$1,498,161 below budget due mainly to receiving no Area and Per Capita payments (\$1,664,256). The monthly budget allocation of these payments is \$832,128. This variance will fluctuate throughout the year as we receive payments intermittently. The Illinois State Library is in the process of initiating a first series of payments. In FY2021, we received all FY2021 payments by May of 2021.

Fees for Services and Materials through August of \$476,842 were \$113,686 above budget, primarily from e-Read billings that have already nearly reached the annual budget amount. We budgeted a slightly longer billing period.

Reimbursement revenues through August were \$56,839 above budget. The entire fiscal year's EBSCO billing primarily occurs in July, and revenues for this product through August were \$42,487 above budget. These revenues reimburse RAILS for the costs of these products and do not add to RAILS' fund balance.

Investment Income of \$2,243 through August was \$2,555 below budget as interest rates remained well below the 0.14% rate budgeted. August month end interest rates were 0.020% and 0.070% for the Illinois Funds and Hinsdale Bank Money Market accounts, respectively, and have remained unchanged since June, following eight straight declines in month end interest rates.

General Fund expenditures of \$2,421,163 through August were \$88,935 below budget due to lower Contractual Services expenditures (\$126,622) plus lower expenditures in nearly all major cost categories, partially offset by increased Supplies, Postage and Printing expenditures (\$110,269) as RAILS during August completed the laptop computer (\$125,000) purchases previously scheduled and budgeted for in fiscal year 2021. Contractual Services expenditures were below budget due to a lag in delivery related billings and not yet awarding any catalog membership grants.

For the month of August, RAILS had two new hires (Ben Phillips, Driver/Floater – Bolingbrook) and Debbie Baaske, Part Time Member Engagement Manager – Communications) and one termination (Michael Branchfield, Part-Time Driver - East Peoria). (Terminations refer to all persons leaving RAILS employment for any reason, including resignations and retirements).

Delivery department expenditures of \$444,666 through August were \$80,703 below budget primarily from lower Contractual Services (\$49,695) expenditures, due to a normal lag in paying contractual billings and lower expense in all other cost categories. Delivery department expenditures through August were 18.4% of total General Fund expenditures. This percentage will gradually increase to the 29% level budgeted for the year.

LLSAP support expenditures of 463,487 through August were \$4,792 below budget. LLSAP support expenditures were 19.1% of total General Fund expenditures. RAILS made its quarterly LLSAP support payments in July.

RAILS - Reaching Across Illinois Library System
Cash Position of the General Fund
Projected as of August 31, 2021

8/31/2021

Total Cash and Investments - All Funds	\$	21,700,000
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>19,300,000</u></u>
Projected FY2022 Budget average monthly expenditures (not including reimbursable expenses) - General Fund	(B) \$	<u><u>960,000</u></u>
Projected number of months of General Fund Expenditures - (A) divided by (B)		<u><u>20.1</u></u>

Therefore, RAILS' General Fund can continue to operate on its current cash and investments position through approximately April 2023.

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, 2021

<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>	\$ 3,868,965.50	0.020%	Demand	\$ 132.17
<u>Hinsdale Bank & Trust</u> <u>Reaching Across Illinois Library System</u>	<u>Hinsdale Bank & Trust</u> <u>Checking Account</u>	\$ 327,907.46	0.000%	Demand	N/A
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Financial Network</u> <u>Prime Investment Pool</u>	\$ 1,142.09	0.021%	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>	\$ 24,883.20	0.000%	5/31/2021	\$ -
<u>Hinsdale Bank & Trust</u> <u>Reaching Across Illinois Library System</u>	<u>Hinsdale Bank & Trust</u> <u>Money Market Account</u>	\$ 17,494,073.60	0.070%	Demand	\$ 2,111.06
Total Cash and Investments / Weighted Average Annual Interest Rate		<u><u>\$ 21,716,971.85</u></u>	0.060%		<u><u>\$ 2,243.23</u></u>

RAILS
Statement of Net Assets
General Fund
As of 8/31/2021

	Balance End of Month
Assets	
Cash & Cash Equivalents	19,275,054.63
Investments	24,883.20
Due from Other Funds	69,390.88
Accounts Receivables	255,032.34
Prepaid Expenses	172,124.37
Other Assets	24,702.83
Total Assets	19,821,188.25
Liabilities	
Accrued Liabilities	8,507.09
Other Liabilities	
Funds Held for Consortium	416,720.52
Other	2,423.16
Total Other Liabilities	419,143.68
Total Liabilities	427,650.77
Fund Balances	
Beginning Fund Balance	20,542,701.49
Current YTD Net Income	(1,149,164.01)
Total Fund Balances	19,393,537.48
Total Liabilities and Fund Balances	19,821,188.25

RAILS
Statement of Net Assets
Special Revenue Fund
As of 8/31/2021

	Balance End of Month
Assets	
Cash & Cash Equivalents	0.00
Grants Receivables	69,390.88
Prepaid Expenses	0.00
Total Assets	69,390.88
Liabilities	
Accounts Payable	0.00
Accrued Liabilities	0.00
Due Other Funds	69,390.88
Total Liabilities	69,390.88
Fund Balances	
Beginning Fund Balance	0.00
Current YTD Net Income	0.00
Total Fund Balances	0.00
Total Liabilities and Fund Balances	69,390.88

RAILS
Statement of Net Assets
Capital Projects Fund
As of 8/31/2021

	Balance End of Month
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
10 - General Fund
From 8/1/2021 Through 8/31/2021

Document 6.0

	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	1,664,256.00	(1,664,256.00)	9,985,530.00	(100.00)%
Total State Grants	0.00	0.00	1,664,256.00	(1,664,256.00)	9,985,530.00	(100.00)%
Fees for Services and Materials						
Fees for Services and Materials	206,116.58	476,842.07	363,156.00	113,686.07	978,534.00	(51.27)%
Total Fees for Services and Materials	206,116.58	476,842.07	363,156.00	113,686.07	978,534.00	(51.27)%
Reimbursements						
Reimbursements	109,756.25	792,688.50	735,850.00	56,838.50	1,306,850.00	(39.34)%
E-Rate Reimbursements	0.00	0.00	0.00	0.00	11,800.00	(100.00)%
Total Reimbursements	109,756.25	792,688.50	735,850.00	56,838.50	1,318,650.00	(39.89)%
Investment Income						
Investment Income	1,140.47	2,243.23	4,798.00	(2,554.77)	28,787.00	(92.21)%
Total Investment Income	1,140.47	2,243.23	4,798.00	(2,554.77)	28,787.00	(92.21)%
Other Revenue						
Rental Income	0.00	0.00	500.00	(500.00)	500.00	(100.00)%
Other Revenue	125.00	225.00	1,600.00	(1,375.00)	9,500.00	(97.63)%
Total Other Revenue	125.00	225.00	2,100.00	(1,875.00)	10,000.00	(97.75)%
Total REVENUES	317,138.30	1,271,998.80	2,770,160.00	(1,498,161.20)	12,321,501.00	(89.68)%
EXPENDITURES						
Personnel						
Library Professionals	109,227.98	173,067.22	172,101.00	(966.22)	1,403,704.00	87.67%
Other Professionals	122,182.12	191,725.49	192,341.00	615.51	1,568,791.00	87.78%
Support Services	131,046.08	204,230.62	207,542.00	3,311.38	1,692,758.00	87.94%
Social Security Taxes	26,347.48	41,316.46	43,828.00	2,511.54	357,476.00	88.44%
Unemployment Insurance	311.40	496.19	208.00	(288.19)	18,564.00	97.33%
Workers' Compensation	6,532.97	10,321.81	12,071.00	1,749.19	98,456.00	89.52%
Retirement Benefits	3,875.36	6,067.03	6,128.00	60.97	49,982.00	87.86%
Health, Dental and Life Insurance	50,453.68	99,257.75	102,052.00	2,794.25	612,302.00	83.79%
Other Fringe Benefits	337.85	659.15	2,916.00	2,256.85	17,500.00	96.23%
Temporary Help	2,766.45	3,406.65	2,916.00	(490.65)	17,500.00	80.53%
Recruiting	216.06	358.12	1,666.00	1,307.88	10,000.00	96.42%
Total Personnel	453,297.43	730,906.49	743,769.00	12,862.51	5,847,033.00	87.50%
Library Materials						
Print Materials	95.50	11,345.50	858.00	(10,487.50)	5,150.00	(120.30)%
E-Resources	127,679.40	810,701.65	792,350.00	(18,351.65)	1,646,050.00	50.75%
Total Library Materials	127,774.90	822,047.15	793,208.00	(28,839.15)	1,651,200.00	50.22%
Buildings and Grounds						
Rent/Lease	24,840.13	60,716.59	58,871.00	(1,845.59)	235,514.00	74.22%
Utilities	5,570.09	6,116.68	14,160.00	8,043.32	84,960.00	92.80%
Property Insurance	2,208.00	4,416.00	4,526.00	110.00	27,165.00	83.74%

RAILS
Statement of Revenues and Expenditures
10 - General Fund
From 8/1/2021 Through 8/31/2021

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	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Repairs and Maintenance - Bldg	936.37	1,311.10	11,292.00	9,980.90	67,760.00	98.07%
Custodial/Janitorial Service and Supplies	3,168.51	6,641.51	9,725.00	3,083.49	58,332.00	88.61%
Other Buildings and Grounds	<u>6,694.57</u>	<u>10,490.21</u>	<u>6,486.00</u>	<u>(4,004.21)</u>	<u>38,900.00</u>	<u>73.03%</u>
Total Buildings and Grounds	43,417.67	89,692.09	105,060.00	15,367.91	512,631.00	82.50%
Vehicles Expenses						
Fuel	24,134.40	24,134.40	23,795.00	(339.40)	283,800.00	91.50%
Repairs and Maintenance - Vehicle	11,181.57	14,246.76	20,480.00	6,233.24	122,800.00	88.40%
Vehicle Insurance	9,484.00	18,968.00	19,450.00	482.00	116,673.00	83.74%
Other Vehicle Expenses	<u>500.00</u>	<u>500.00</u>	<u>1,143.00</u>	<u>643.00</u>	<u>6,850.00</u>	<u>92.70%</u>
Total Vehicles Expenses	45,299.97	57,849.16	64,868.00	7,018.84	530,123.00	89.09%
In-State Travel	1,049.49	1,049.49	1,803.00	753.51	14,802.00	92.91%
Out-of-State Travel	0.00	0.00	1,714.00	1,714.00	47,975.00	100.00%
Continuing Education						
Registrations and Meeting, Other Fees	1,234.13	1,483.13	5,793.00	4,309.87	47,787.00	96.90%
Conferences and Continuing Education Meetings	<u>400.00</u>	<u>1,750.00</u>	<u>18,418.00</u>	<u>16,668.00</u>	<u>110,500.00</u>	<u>98.42%</u>
Total Continuing Education	1,634.13	3,233.13	24,211.00	20,977.87	158,287.00	97.96%
Public Relations	0.00	0.00	2,682.00	2,682.00	16,100.00	100.00%
Commercial Insurance						
Liability Insurance	<u>7,963.00</u>	<u>10,442.00</u>	<u>6,250.00</u>	<u>(4,192.00)</u>	<u>37,483.00</u>	<u>72.14%</u>
Total Commercial Insurance	7,963.00	10,442.00	6,250.00	(4,192.00)	37,483.00	72.14%
Supplies, Postage and Printing						
Computers, Software and Supplies	131,751.75	131,848.33	15,850.00	(115,998.33)	95,100.00	(38.64)%
General Office Supplies and Equipment	10,366.48	11,684.80	6,439.00	(5,245.80)	39,020.00	70.05%
Postage	1,094.77	1,116.77	1,468.00	351.23	8,815.00	87.33%
Library Supplies	0.00	0.00	34.00	34.00	200.00	100.00%
Delivery Supplies	0.00	0.00	10,570.00	10,570.00	63,400.00	100.00%
Other Supplies	<u>0.00</u>	<u>0.00</u>	<u>20.00</u>	<u>20.00</u>	<u>120.00</u>	<u>100.00%</u>
Total Supplies, Postage and Printing	143,213.00	144,649.90	34,381.00	(110,268.90)	206,655.00	30.00%
Telephone and Telecommunications	8,102.95	11,247.31	23,136.00	11,888.69	138,800.00	91.90%
Equipment Rental, Repair and Maintenance						
Equipment Rental	926.45	1,826.20	2,423.00	596.80	14,520.00	87.42%
Equipment Repair and Maintenance Agreements	<u>9,405.07</u>	<u>13,798.73</u>	<u>24,862.00</u>	<u>11,063.27</u>	<u>149,170.00</u>	<u>90.75%</u>
Total Equipment Rental, Repair and Maintenance	10,331.52	15,624.93	27,285.00	11,660.07	163,690.00	90.45%
Professional Services						
Legal	8,574.50	8,574.50	6,750.00	(1,824.50)	40,500.00	78.83%
Accounting	0.00	0.00	0.00	0.00	22,000.00	100.00%
Consulting	15,698.75	22,198.75	48,011.00	25,812.25	233,000.00	90.47%
Payroll Service Fees	<u>2,542.46</u>	<u>5,096.78</u>	<u>5,600.00</u>	<u>503.22</u>	<u>34,800.00</u>	<u>85.35%</u>
Total Professional Services	26,815.71	35,870.03	60,361.00	24,490.97	330,300.00	89.14%
Contractual Services						
Information Service Costs	1,342.08	7,101.55	4,436.00	(2,665.55)	26,625.00	73.33%

RAILS

Statement of Revenues and Expenditures

10 - General Fund

From 8/1/2021 Through 8/31/2021

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	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	(907.00)	347,813.00	388,595.00	40,782.00	1,635,130.00	78.73%
Outside Printing Services	0.00	0.00	100.00	100.00	600.00	100.00%
Other Contractual Services	56,492.99	136,765.73	225,171.00	88,405.27	1,465,839.00	90.67%
Total Contractual Services	56,928.07	491,680.28	618,302.00	126,621.72	3,128,194.00	84.28%
Professional Association Membership Dues	2,450.00	3,918.00	1,719.00	(2,199.00)	10,295.00	61.94%
Miscellaneous	2,309.88	2,952.85	1,349.00	(1,603.85)	8,100.00	63.55%
Total EXPENDITURES	930,587.72	2,421,162.81	2,510,098.00	88,935.19	12,801,668.00	81.09%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(613,449.42)	(1,149,164.01)	260,062.00	(1,409,226.01)	(480,167.00)	139.33%

RAILS
Statement of Revenues and Expenditures
70 - Delivery
From 8/1/2021 Through 8/31/2021

Document 6.0

	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	44,571.08	89,563.32	89,984.00	(420.68)	535,566.00	(83.28)%
Total Fees for Services and Materials	44,571.08	89,563.32	89,984.00	(420.68)	535,566.00	(83.28)%
Total REVENUES	44,571.08	89,563.32	89,984.00	(420.68)	535,566.00	(83.28)%
EXPENDITURES						
Personnel						
Other Professionals	26,103.83	41,723.79	41,049.00	(674.79)	314,906.00	86.75%
Support Services	91,109.10	142,247.38	145,309.00	3,061.62	1,158,198.00	87.72%
Social Security Taxes	8,436.86	13,209.00	14,255.00	1,046.00	112,690.00	88.28%
Unemployment Insurance	311.40	482.08	205.00	(277.08)	5,664.00	91.49%
Workers' Compensation	6,219.22	9,826.79	11,591.00	1,764.21	97,730.00	89.94%
Retirement Benefits	1,241.87	1,942.79	1,993.00	50.21	14,757.00	86.83%
Health, Dental and Life Insurance	20,248.63	41,166.65	44,800.00	3,633.35	300,876.00	86.32%
Temporary Help	2,766.45	3,406.65	2,916.00	(490.65)	16,000.00	78.71%
Total Personnel	156,437.36	254,005.13	262,118.00	8,112.87	2,020,821.00	87.43%
Buildings and Grounds						
Rent/Lease	14,316.48	36,903.38	36,319.00	(584.38)	143,500.00	74.28%
Utilities	404.56	775.81	1,116.00	340.19	6,700.00	88.42%
Property Insurance	162.00	324.00	332.00	8.00	1,340.00	75.82%
Repairs and Maintenance - Bldg	54.72	109.44	1,460.00	1,350.56	2,000.00	94.53%
Custodial/Janitorial Service and Supplies	0.00	0.00	903.00	903.00	5,000.00	100.00%
Other Buildings and Grounds	61.93	106.49	266.00	159.51	1,500.00	92.90%
Total Buildings and Grounds	14,999.69	38,219.12	40,396.00	2,176.88	160,040.00	76.12%
Vehicles Expenses						
Fuel	24,105.15	24,105.15	23,615.00	(490.15)	242,760.00	90.07%
Repairs and Maintenance - Vehicle	11,181.57	14,246.76	19,784.00	5,537.24	110,500.00	87.11%
Vehicle Insurance	7,835.00	15,670.00	16,076.00	406.00	76,890.00	79.62%
Other Vehicle Expenses	500.00	500.00	1,059.00	559.00	7,250.00	93.10%
Total Vehicles Expenses	43,621.72	54,521.91	60,534.00	6,012.09	437,400.00	87.53%
In-State Travel	26.36	26.36	0.00	(26.36)	3,505.00	99.25%
Continuing Education						
Registrations and Meeting, Other Fees	0.00	0.00	175.00	175.00	800.00	100.00%
Total Continuing Education	0.00	0.00	175.00	175.00	800.00	100.00%
Commercial Insurance						
Liability Insurance	221.00	442.00	452.00	10.00	1,685.00	73.77%
Total Commercial Insurance	221.00	442.00	452.00	10.00	1,685.00	73.77%
Supplies, Postage and Printing						
General Office Supplies and Equipment	0.00	0.00	101.00	101.00	900.00	100.00%
Postage	0.00	0.00	124.00	124.00	5,650.00	100.00%
Delivery Supplies	0.00	0.00	10,570.00	10,570.00	63,700.00	100.00%

RAILS
Statement of Revenues and Expenditures
70 - Delivery
From 8/1/2021 Through 8/31/2021

Document 6.0

	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	0.00	0.00	10,795.00	10,795.00	70,250.00	100.00%
Telephone and Telecommunications	1,621.01	1,621.01	3,386.00	1,764.99	18,695.00	91.33%
Equipment Rental, Repair and Maintenance						
Equipment Rental	96.34	196.03	269.00	72.97	1,530.00	87.19%
Equipment Repair and Maintenance Agreements	0.00	0.00	0.00	0.00	250.00	100.00%
Total Equipment Rental, Repair and Maintenance	96.34	196.03	269.00	72.97	1,780.00	88.99%
Professional Services						
Legal	0.00	0.00	84.00	84.00	500.00	100.00%
Consulting	0.00	0.00	3,334.00	3,334.00	20,000.00	100.00%
Total Professional Services	0.00	0.00	3,418.00	3,418.00	20,500.00	100.00%
Contractual Services						
Other Contractual Services	72,427.74	94,003.40	143,698.00	49,694.60	970,000.00	90.31%
Total Contractual Services	72,427.74	94,003.40	143,698.00	49,694.60	970,000.00	90.31%
Professional Association Membership Dues	0.00	0.00	46.00	46.00	275.00	100.00%
Miscellaneous	1,631.32	1,631.32	82.00	(1,549.32)	650.00	(150.97)%
Total EXPENDITURES	291,082.54	444,666.28	525,369.00	80,702.72	3,706,401.00	88.00%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(246,511.46)	(355,102.96)	(435,385.00)	80,282.04	(3,170,835.00)	(88.80)%

RAILS
Statement of Revenues and Expenditures
LLSAP Sub-Fund
From 8/1/2021 Through 8/31/2021

Document 6.0

	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	0.00	0.00	10,722.00	(10,722.00)	42,890.00	(100.00)%
Total Fees for Services and Materials	0.00	0.00	10,722.00	(10,722.00)	42,890.00	(100.00)%
Total REVENUES	0.00	0.00	10,722.00	(10,722.00)	42,890.00	(100.00)%
EXPENDITURES						
Personnel						
Library Professionals	23,628.24	37,868.82	37,285.00	(583.82)	304,107.00	87.55%
Other Professionals	22,460.16	34,236.72	35,354.00	1,117.28	288,358.00	88.13%
Support Services	10,756.59	16,914.97	16,915.00	0.03	137,963.00	87.74%
Social Security Taxes	4,122.12	6,453.10	6,851.00	397.90	55,878.00	88.45%
Unemployment Insurance	0.00	0.00	0.00	0.00	2,448.00	100.00%
Workers' Compensation	56.85	89.01	94.00	4.99	771.00	88.46%
Retirement Benefits	613.93	961.44	968.00	6.56	7,889.00	87.81%
Health, Dental and Life Insurance	8,549.56	17,099.12	17,100.00	0.88	102,596.00	83.33%
Total Personnel	70,187.45	113,623.18	114,567.00	943.82	900,010.00	87.38%
Vehicles Expenses						
Fuel	0.00	0.00	85.00	85.00	500.00	100.00%
Repairs and Maintenance - Vehicle	0.00	0.00	66.00	66.00	400.00	100.00%
Vehicle Insurance	412.00	824.00	834.00	10.00	5,000.00	83.52%
Total Vehicles Expenses	412.00	824.00	985.00	161.00	5,900.00	86.03%
In-State Travel	0.00	0.00	206.00	206.00	1,240.00	100.00%
Continuing Education						
Registrations and Meeting, Other Fees	0.00	0.00	0.00	0.00	3,100.00	100.00%
Total Continuing Education	0.00	0.00	0.00	0.00	3,100.00	100.00%
Supplies, Postage and Printing						
General Office Supplies and Equipment	0.00	0.00	142.00	142.00	850.00	100.00%
Postage	0.00	0.00	34.00	34.00	200.00	100.00%
Total Supplies, Postage and Printing	0.00	0.00	176.00	176.00	1,050.00	100.00%
Telephone and Telecommunications	819.42	819.42	3,826.00	3,006.58	22,960.00	96.43%
Contractual Services						
Information Service Costs	0.00	0.00	200.00	200.00	1,200.00	100.00%
Contract Agreements w/ Systems, Member Libraries	0.00	348,220.00	348,219.00	(1.00)	1,392,880.00	75.00%
Total Contractual Services	0.00	348,220.00	348,419.00	199.00	1,394,080.00	75.02%
Miscellaneous	0.00	0.00	100.00	100.00	600.00	100.00%
Total EXPENDITURES	71,418.87	463,486.60	468,279.00	4,792.40	2,328,940.00	80.10%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(71,418.87)	(463,486.60)	(457,557.00)	(5,929.60)	(2,286,050.00)	(79.73)%