



October 12, 2021

TO: RAILS BOARD OF DIRECTORS

FROM: JIM KREGOR

SUBJECT: RAILS FINANCIAL REPORT – SEPTEMBER 2021

Please find attached the RAILS Financial Reports for the month of September 2021, the third month of FY2022. The attached statements include the individual fund Balance Sheets for RAILS' active Governmental (General 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 provided any Special Revenue Fund schedules, which account for grant programs, as no new grant programs are budgeted 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 September, revenues were \$2,343,925 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. We received our first APC payment (\$1,614,386) on October 1. The first two Live & Learn payments of \$1,072,500 each will soon be initiated. Expenditures through September were \$155,883 below budget.

The September 30, 2021 unassigned General Fund (\$18.6 million) cash and investment balances would fund an estimated 19.4 months of operations.

FY2022 Revenues and Expenditures

General Fund revenues through September of \$1,350,644 were \$2,342,925 below budget due mainly to receiving no Area and Per Capita payments (\$2,496,384). The monthly budget allocation of these payments is \$832,128. This variance will fluctuate throughout the year as we receive payments intermittently. We received our first APC payment of \$1,614,386 on October 1. The Illinois State Library is in the process of initiating two additional payments of \$1,072,500 each. In FY2021, we received all FY2021 payments by May of 2021.

Fees for Services and Materials through September of \$526,173 were \$112,775 above budget, primarily from e-Read billings that have already exceeded the annual budget amount by \$6,256. We budgeted a slightly longer billing period.

Reimbursement revenues through September were \$45,652 above budget. The entire fiscal year's EBSCO billing primarily occurs in July, and revenues for this product through September were \$42,487 above budget. These revenues reimburse RAILS for the costs of these products and do not add to RAILS' fund balance. In September, RAILS also received \$11,719, the budget amount, of e-Rate reimbursements.

Investment Income of \$3,295 through September was \$3,902, 54.2% below budget as interest rates remained well below the 0.14% rate budgeted. September month end interest rates were 0.020% and 0.070% for the Illinois Funds and Hinsdale Bank Money Market accounts, respectively. Month end Interest rates have remained unchanged since June, following eight straight declines.

RAILS has recently been award two grants from the Illinois State Library. The first, for \$70,356, is in support of the Ongoing Development and Enhancement of L2. The second, for \$94,050, is in support of Specialized Cataloging Support Program. RAILS budgeted the expenditures for both of these projects in its General Fund, and applied for these grants after the budget was completed. These grant revenues will be applied to the General Fund to offset the budgeted expenditures, and will reduce the budgeted deficit.

General Fund expenditures of \$3,203,183 through September were \$155,883 below budget due to lower Contractual Services expenditures (\$160,077) plus lower expenditures in nearly all major cost categories, partially offset by increased Supplies, Postage and Printing expenditures (\$109,867) 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 primarily due to a lag in delivery related billings and not yet awarding any catalog membership grants.

For the month of September, RAILS had no new hires and one termination (Gerard Blaze, driver/floater - Bolingbrook). (Terminations refer to all persons leaving RAILS employment for any reason, including resignations and retirements).

Delivery department expenditures of \$757,306 through September were \$72,767 below budget primarily from lower Contractual Services (\$43,899) expenditures, due to a normal lag in paying contractual billings and lower expenditures in all other major cost categories. Delivery department expenditures through September were 23.6% of total General Fund expenditures. This percentage will gradually increase to the 29% level budgeted for the year.

LLSAP support expenditures of 533,965 through September were \$6,525 below budget. LLSAP support expenditures were 16.7% of total General Fund expenditures.

**RAILS - Reaching Across Illinois Library System
Cash Position of the General Fund
Projected as of September 30, 2021**

	<u>9/30/2021</u>
Total Cash and Investments - All Funds	\$ 21,000,000
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>\$ 18,600,000</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>19.4</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
September 30, 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>	\$ 3,869,029.92	0.020%	Demand	\$ 196.59
<u>Hinsdale Bank & Trust</u> <u>Reaching Across Illinois Library System</u>	<u>Hinsdale Bank & Trust</u> <u>Checking Account</u>	\$ 151,613.07	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>	\$ 16,964,451.44	0.070%	Demand	\$ 3,098.02
Total Cash and Investments / Weighted Average Annual Interest Rate		<u><u>\$ 21,011,119.72</u></u>	0.060%		<u><u>\$ 3,294.61</u></u>

RAILS
Statement of Net Assets
General Fund
As of 9/30/2021

	Balance End of Month
Assets	
Cash & Cash Equivalents	18,569,202.50
Investments	24,883.20
Accounts Receivables	160,949.11
Prepaid Expenses	298,890.34
Other Assets	24,786.16
Total Assets	19,078,711.31
Liabilities	
Accrued Liabilities	9,822.85
Other Liabilities	
Funds Held for Consortium	378,700.96
Other	24.90
Total Other Liabilities	378,725.86
Total Liabilities	388,548.71
Fund Balances	
Beginning Fund Balance	20,542,701.49
Current YTD Net Income	(1,852,538.89)
Total Fund Balances	18,690,162.60
Total Liabilities and Fund Balances	19,078,711.31

RAILS
Statement of Net Assets
Capital Projects Fund
As of 9/30/2021

	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 9/1/2021 Through 9/30/2021

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	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
REVENUES						
State Grants						
Area and Per Capita	0.00	0.00	2,496,384.00	(2,496,384.00)	9,985,530.00	(100.00)%
Total State Grants	0.00	0.00	2,496,384.00	(2,496,384.00)	9,985,530.00	(100.00)%
Fees for Services and Materials						
Fees for Services and Materials	49,330.83	526,172.90	413,398.00	112,774.90	978,534.00	(46.23)%
Total Fees for Services and Materials	49,330.83	526,172.90	413,398.00	112,774.90	978,534.00	(46.23)%
Reimbursements						
Reimbursements	14,944.44	807,632.94	773,700.00	33,932.94	1,306,850.00	(38.20)%
E-Rate Reimbursements	11,718.94	11,718.94	0.00	11,718.94	11,800.00	(0.69)%
Total Reimbursements	26,663.38	819,351.88	773,700.00	45,651.88	1,318,650.00	(37.86)%
Investment Income						
Investment Income	1,051.38	3,294.61	7,197.00	(3,902.39)	28,787.00	(88.56)%
Total Investment Income	1,051.38	3,294.61	7,197.00	(3,902.39)	28,787.00	(88.56)%
Other Revenue						
Rental Income	500.00	500.00	500.00	0.00	500.00	0.00%
Other Revenue	1,100.00	1,325.00	2,390.00	(1,065.00)	9,500.00	(86.05)%
Total Other Revenue	1,600.00	1,825.00	2,890.00	(1,065.00)	10,000.00	(81.75)%
Total REVENUES	78,645.59	1,350,644.39	3,693,569.00	(2,342,924.61)	12,321,501.00	(89.04)%
EXPENDITURES						
Personnel						
Library Professionals	108,953.82	282,021.04	279,664.00	(2,357.04)	1,403,704.00	79.91%
Other Professionals	120,084.20	311,809.69	312,553.00	743.31	1,568,791.00	80.12%
Support Services	126,514.83	330,745.45	337,256.00	6,510.55	1,692,758.00	80.46%
Social Security Taxes	25,796.33	67,112.79	71,221.00	4,108.21	357,476.00	81.23%
Unemployment Insurance	244.78	740.97	266.00	(474.97)	18,564.00	96.01%
Workers' Compensation	6,246.70	16,568.51	19,615.00	3,046.49	98,456.00	83.17%
Retirement Benefits	3,787.68	9,854.71	9,958.00	103.29	49,982.00	80.28%
Health, Dental and Life Insurance	50,629.76	149,887.51	153,078.00	3,190.49	612,302.00	75.52%
Other Fringe Benefits	342.85	1,002.00	4,374.00	3,372.00	17,500.00	94.27%
Temporary Help	11,620.36	15,027.01	4,374.00	(10,653.01)	17,500.00	14.13%
Recruiting	966.86	1,324.98	2,499.00	1,174.02	10,000.00	86.75%
Total Personnel	455,188.17	1,186,094.66	1,194,858.00	8,763.34	5,847,033.00	79.71%
Library Materials						
Print Materials	103.50	11,449.00	1,287.00	(10,162.00)	5,150.00	(122.31)%
E-Resources	44,298.11	854,999.76	858,550.00	3,550.24	1,646,050.00	48.06%
Total Library Materials	44,401.61	866,448.76	859,837.00	(6,611.76)	1,651,200.00	47.53%
Buildings and Grounds						
Rent/Lease	17,938.23	78,654.82	78,498.00	(156.82)	235,514.00	66.60%
Utilities	7,879.52	13,996.20	21,240.00	7,243.80	84,960.00	83.53%
Property Insurance	2,208.00	6,624.00	6,789.00	165.00	27,165.00	75.62%

RAILS
Statement of Revenues and Expenditures
10 - General Fund
From 9/1/2021 Through 9/30/2021

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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	15,012.84	16,323.94	16,938.00	614.06	67,760.00	75.91%
Custodial/Janitorial Service and Supplies	5,828.96	12,470.47	14,585.00	2,114.53	58,332.00	78.62%
Other Buildings and Grounds	<u>(2,024.30)</u>	<u>8,465.91</u>	<u>9,724.00</u>	<u>1,258.09</u>	<u>38,900.00</u>	<u>78.24%</u>
Total Buildings and Grounds	46,843.25	136,535.34	147,774.00	11,238.66	512,631.00	73.37%
Vehicles Expenses						
Fuel	24,949.14	49,083.54	47,470.00	(1,613.54)	283,800.00	82.70%
Repairs and Maintenance - Vehicle	9,210.16	23,456.92	30,705.00	7,248.08	122,800.00	80.90%
Vehicle Insurance	9,484.00	28,452.00	29,175.00	723.00	116,673.00	75.61%
Other Vehicle Expenses	<u>500.00</u>	<u>1,000.00</u>	<u>1,712.00</u>	<u>712.00</u>	<u>6,850.00</u>	<u>85.40%</u>
Total Vehicles Expenses	44,143.30	101,992.46	109,062.00	7,069.54	530,123.00	80.76%
In-State Travel	950.67	2,000.16	2,702.00	701.84	14,802.00	86.49%
Out-of-State Travel	0.00	0.00	2,571.00	2,571.00	47,975.00	100.00%
Continuing Education						
Registrations and Meeting, Other Fees	1,007.79	2,490.92	8,527.00	6,036.08	47,787.00	94.79%
Conferences and Continuing Education Meetings	<u>9,800.00</u>	<u>11,550.00</u>	<u>27,627.00</u>	<u>16,077.00</u>	<u>110,500.00</u>	<u>89.55%</u>
Total Continuing Education	10,807.79	14,040.92	36,154.00	22,113.08	158,287.00	91.13%
Public Relations	0.00	0.00	4,023.00	4,023.00	16,100.00	100.00%
Commercial Insurance						
Liability Insurance	<u>2,479.00</u>	<u>12,921.00</u>	<u>9,375.00</u>	<u>(3,546.00)</u>	<u>37,483.00</u>	<u>65.53%</u>
Total Commercial Insurance	2,479.00	12,921.00	9,375.00	(3,546.00)	37,483.00	65.53%
Supplies, Postage and Printing						
Computers, Software and Supplies	0.00	131,848.33	23,775.00	(108,073.33)	95,100.00	(38.64)%
General Office Supplies and Equipment	8,297.81	19,982.61	9,656.00	(10,326.61)	39,020.00	48.79%
Postage	1,287.88	2,404.65	2,202.00	(202.65)	8,815.00	72.72%
Library Supplies	0.00	0.00	51.00	51.00	200.00	100.00%
Delivery Supplies	7,195.11	7,195.11	15,850.00	8,654.89	63,400.00	88.65%
Other Supplies	<u>0.00</u>	<u>0.00</u>	<u>30.00</u>	<u>30.00</u>	<u>120.00</u>	<u>100.00%</u>
Total Supplies, Postage and Printing	16,780.80	161,430.70	51,564.00	(109,866.70)	206,655.00	21.88%
Telephone and Telecommunications	16,191.06	27,438.37	34,704.00	7,265.63	138,800.00	80.23%
Equipment Rental, Repair and Maintenance						
Equipment Rental	1,046.69	2,872.89	3,632.00	759.11	14,520.00	80.21%
Equipment Repair and Maintenance Agreements	<u>7,030.61</u>	<u>20,829.34</u>	<u>37,293.00</u>	<u>16,463.66</u>	<u>149,170.00</u>	<u>86.04%</u>
Total Equipment Rental, Repair and Maintenance	8,077.30	23,702.23	40,925.00	17,222.77	163,690.00	85.52%
Professional Services						
Legal	430.00	9,004.50	10,125.00	1,120.50	40,500.00	77.77%
Accounting	15,500.00	15,500.00	15,000.00	(500.00)	22,000.00	29.55%
Consulting	7,183.50	29,382.25	64,504.00	35,121.75	233,000.00	87.39%
Payroll Service Fees	<u>2,582.64</u>	<u>7,679.42</u>	<u>8,400.00</u>	<u>720.58</u>	<u>34,800.00</u>	<u>77.93%</u>
Total Professional Services	25,696.14	61,566.17	98,029.00	36,462.83	330,300.00	81.36%
Contractual Services						
Information Service Costs	358.08	7,459.63	6,654.00	(805.63)	26,625.00	71.98%

RAILS

Statement of Revenues and Expenditures

10 - General Fund

From 9/1/2021 Through 9/30/2021

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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	0.00	347,813.00	408,783.00	60,970.00	1,635,130.00	78.73%
Outside Printing Services	0.00	0.00	150.00	150.00	600.00	100.00%
Other Contractual Services	<u>110,775.21</u>	<u>247,540.94</u>	<u>347,304.00</u>	<u>99,763.06</u>	<u>1,465,839.00</u>	<u>83.11%</u>
Total Contractual Services	111,133.29	602,813.57	762,891.00	160,077.43	3,128,194.00	80.73%
Professional Association Membership Dues	0.00	3,918.00	2,576.00	(1,342.00)	10,295.00	61.94%
Miscellaneous	<u>(671.91)</u>	<u>2,280.94</u>	<u>2,021.00</u>	<u>(259.94)</u>	<u>8,100.00</u>	<u>71.84%</u>
Total EXPENDITURES	782,020.47	3,203,183.28	3,359,066.00	155,882.72	12,801,668.00	74.98%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(703,374.88)</u>	<u>(1,852,538.89)</u>	<u>334,503.00</u>	<u>(2,187,041.89)</u>	<u>(480,167.00)</u>	<u>285.81%</u>

RAILS
Statement of Revenues and Expenditures
70 - Delivery
From 9/1/2021 Through 9/30/2021

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	134,134.40	134,976.00	(841.60)	547,494.00	(75.50)%
Total Fees for Services and Materials	44,571.08	134,134.40	134,976.00	(841.60)	547,494.00	(75.50)%
Total REVENUES	44,571.08	134,134.40	134,976.00	(841.60)	547,494.00	(75.50)%
EXPENDITURES						
Personnel						
Other Professionals	25,655.48	67,379.27	66,704.00	(675.27)	334,803.00	79.87%
Support Services	87,407.53	229,654.91	236,127.00	6,472.09	1,185,171.00	80.62%
Social Security Taxes	8,096.40	21,305.40	23,165.00	1,859.60	116,273.00	81.68%
Unemployment Insurance	223.04	705.12	263.00	(442.12)	9,384.00	92.49%
Workers' Compensation	5,935.80	15,762.59	18,835.00	3,072.41	94,528.00	83.32%
Retirement Benefits	1,203.48	3,146.27	3,239.00	92.73	16,269.00	80.66%
Health, Dental and Life Insurance	20,715.21	61,881.86	67,200.00	5,318.14	268,790.00	76.98%
Temporary Help	11,620.36	15,027.01	4,374.00	(10,653.01)	17,500.00	14.13%
Total Personnel	160,857.30	414,862.43	419,907.00	5,044.57	2,042,718.00	79.69%
Buildings and Grounds						
Rent/Lease	11,293.45	48,196.83	48,428.00	231.17	145,300.00	66.83%
Utilities	434.29	1,210.10	1,674.00	463.90	6,700.00	81.94%
Property Insurance	162.00	486.00	498.00	12.00	1,994.00	75.63%
Repairs and Maintenance - Bldg	271.23	380.67	2,190.00	1,809.33	8,760.00	95.65%
Custodial/Janitorial Service and Supplies	775.00	775.00	1,352.00	577.00	5,400.00	85.65%
Other Buildings and Grounds	44.62	151.11	399.00	247.89	1,600.00	90.56%
Total Buildings and Grounds	12,980.59	51,199.71	54,541.00	3,341.29	169,754.00	69.84%
Vehicles Expenses						
Fuel	24,910.89	49,016.04	47,210.00	(1,806.04)	282,760.00	82.67%
Repairs and Maintenance - Vehicle	8,696.03	22,942.79	29,676.00	6,733.21	118,700.00	80.67%
Vehicle Insurance	7,835.00	23,505.00	24,114.00	609.00	96,451.00	75.63%
Other Vehicle Expenses	500.00	1,000.00	1,586.00	586.00	6,350.00	84.25%
Total Vehicles Expenses	41,941.92	96,463.83	102,586.00	6,122.17	504,261.00	80.87%
In-State Travel	24.25	50.61	0.00	(50.61)	0.00	0.00%
Continuing Education						
Registrations and Meeting, Other Fees	0.00	0.00	250.00	250.00	1,000.00	100.00%
Total Continuing Education	0.00	0.00	250.00	250.00	1,000.00	100.00%
Commercial Insurance						
Liability Insurance	221.00	663.00	678.00	15.00	2,714.00	75.57%
Total Commercial Insurance	221.00	663.00	678.00	15.00	2,714.00	75.57%
Supplies, Postage and Printing						
General Office Supplies and Equipment	0.00	0.00	149.00	149.00	600.00	100.00%
Postage	0.00	0.00	186.00	186.00	750.00	100.00%
Delivery Supplies	7,195.11	7,195.11	15,850.00	8,654.89	63,400.00	88.65%

RAILS

Statement of Revenues and Expenditures

70 - Delivery

From 9/1/2021 Through 9/30/2021

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	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Total Supplies, Postage and Printing	<u>7,195.11</u>	<u>7,195.11</u>	<u>16,185.00</u>	<u>8,989.89</u>	<u>64,750.00</u>	<u>88.89%</u>
Telephone and Telecommunications	3,392.79	5,013.80	5,079.00	65.20	20,300.00	75.30%
Equipment Rental, Repair and Maintenance						
Equipment Rental	<u>162.06</u>	<u>358.09</u>	<u>401.00</u>	<u>42.91</u>	<u>1,600.00</u>	<u>77.62%</u>
Total Equipment Rental, Repair and Maintenance	162.06	358.09	401.00	42.91	1,600.00	77.62%
Professional Services						
Legal	0.00	0.00	126.00	126.00	500.00	100.00%
Consulting	<u>0.00</u>	<u>0.00</u>	<u>5,001.00</u>	<u>5,001.00</u>	<u>20,000.00</u>	<u>100.00%</u>
Total Professional Services	0.00	0.00	5,127.00	5,127.00	20,500.00	100.00%
Contractual Services						
Other Contractual Services	<u>87,224.26</u>	<u>181,227.66</u>	<u>225,127.00</u>	<u>43,899.34</u>	<u>977,145.00</u>	<u>81.45%</u>
Total Contractual Services	87,224.26	181,227.66	225,127.00	43,899.34	977,145.00	81.45%
Professional Association Membership Dues	0.00	0.00	69.00	69.00	275.00	100.00%
Miscellaneous	<u>(1,359.37)</u>	<u>271.95</u>	<u>123.00</u>	<u>(148.95)</u>	<u>500.00</u>	<u>45.61%</u>
Total EXPENDITURES	<u>312,639.91</u>	<u>757,306.19</u>	<u>830,073.00</u>	<u>72,766.81</u>	<u>3,805,517.00</u>	<u>80.10%</u>
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(268,068.83)</u>	<u>(623,171.79)</u>	<u>(695,097.00)</u>	<u>71,925.21</u>	<u>(3,258,023.00)</u>	<u>(80.87)%</u>

RAILS
Statement of Revenues and Expenditures
LLSAP Sub-Fund
From 9/1/2021 Through 9/30/2021

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	9,727.00	9,727.00	10,722.00	(995.00)	42,890.00	(77.32)%
Total Fees for Services and Materials	9,727.00	9,727.00	10,722.00	(995.00)	42,890.00	(77.32)%
Total REVENUES	9,727.00	9,727.00	10,722.00	(995.00)	42,890.00	(77.32)%
EXPENDITURES						
Personnel						
Library Professionals	23,232.30	61,101.12	60,588.00	(513.12)	304,107.00	79.91%
Other Professionals	22,074.62	56,311.34	57,450.00	1,138.66	288,358.00	80.47%
Support Services	10,571.85	27,486.82	27,487.00	0.18	137,963.00	80.08%
Social Security Taxes	4,048.22	10,501.32	11,133.00	631.68	55,878.00	81.21%
Unemployment Insurance	0.00	0.00	0.00	0.00	2,448.00	100.00%
Workers' Compensation	55.97	144.98	153.00	8.02	771.00	81.20%
Retirement Benefits	603.49	1,564.93	1,573.00	8.07	7,889.00	80.16%
Health, Dental and Life Insurance	8,549.56	25,648.68	25,650.00	1.32	102,596.00	75.00%
Total Personnel	69,136.01	182,759.19	184,034.00	1,274.81	900,010.00	79.69%
Vehicles Expenses						
Fuel	0.00	0.00	125.00	125.00	500.00	100.00%
Repairs and Maintenance - Vehicle	0.00	0.00	99.00	99.00	400.00	100.00%
Vehicle Insurance	412.00	1,236.00	1,251.00	15.00	5,000.00	75.28%
Total Vehicles Expenses	412.00	1,236.00	1,475.00	239.00	5,900.00	79.05%
In-State Travel	0.00	0.00	309.00	309.00	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	213.00	213.00	850.00	100.00%
Postage	0.00	0.00	51.00	51.00	200.00	100.00%
Total Supplies, Postage and Printing	0.00	0.00	264.00	264.00	1,050.00	100.00%
Telephone and Telecommunications	930.75	1,750.17	5,739.00	3,988.83	22,960.00	92.38%
Contractual Services						
Information Service Costs	0.00	0.00	300.00	300.00	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	348,519.00	299.00	1,394,080.00	75.02%
Miscellaneous	0.00	0.00	150.00	150.00	600.00	100.00%
Total EXPENDITURES	70,478.76	533,965.36	540,490.00	6,524.64	2,328,940.00	77.07%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(60,751.76)	(524,238.36)	(529,768.00)	5,529.64	(2,286,050.00)	(77.07)%