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January 13, 2022

**TO: RAILS BOARD OF DIRECTORS**

**FROM: SHARON SWANSON**

**SUBJECT: RAILS FINANCIAL REPORTS – NOVEMBER AND DECEMBER 2021**

Please find attached the RAILS Financial Reports for the months of November and December 2021. RAILS is now at the mid-point of FY2022. The attached statements include a newly developed combined Balance Sheet report 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. In addition, reports showing the details of RAILS' cash and investments and monthly expenditures are included.

### **Summary**

Through December, revenues were \$1,166,335 below budget primarily from lower than budget Area and Per Capita Grant (APC) payments of \$1,233,382. RAILS has received APC payments of \$1,614,386 in October and \$2,145,000 in November. We budget these payments evenly, but we receive them intermittently throughout the year. Expenditures through December were \$311,655 below budget.

The December 31, 2021 unassigned General Fund (\$20.0 million) cash and investment balances would fund an estimated 20.8 months of operations.

### **FY2022 Revenues and Expenditures**

General Fund revenues through December of \$5,539,728 were \$1,166,335 below budget due mainly to lower APC payments (\$1,233,382), partially offset by above budget fees for services and materials (\$36,197) and unbudgeted other state grant revenues (\$39,731), which arose from recently award grants to continue the ongoing development and enhancement of L-2 plus a grant in support of the Specialized Cataloging Support Program. The APC variance will fluctuate throughout the year as we receive payments intermittently. We received our first APC payment of \$1,614,386 on October 1 and two Live & Learn payments of \$1,072,500 each in November. Three out of four additional Live & Learn vouchers totaling \$3,217,500 are outstanding with the Illinois State Comptroller's office. In FY2021, we received all FY2021 payments by May of 2021.

Fees for Services and Materials through December of \$674,438 were \$36,197 above budget, primarily from e-Read billings that have already exceeded the annual budget amount by \$8,686, plus HR Source program billings that are at a level just below the annual budget. We budgeted slightly higher billings for these programs over the second six months of the fiscal year. Investment Income of \$7,604 through December was \$6,790, 47.2% below budget as interest rates remained well below the 0.14% rate

budgeted. December month end interest rates of 0.066% and 0.110% for the Illinois Funds and Hinsdale Bank Money Market accounts, respectively, did increase from the 0.027% and 0.080% reported as of month end October. Month end Interest rates have either declined or remained unchanged for the past year, before registering slight increases beginning in October.

RAILS has recently been awarded two grants from the Illinois State Library. The first, for up to \$70,356, is in support of the Ongoing Development and Enhancement of L2. The second, for up to \$94,050, is in support of the Specialized Cataloging Support Program. RAILS budgeted the expenditures pertaining to these projects in its General Fund and applied for these grants after the budget was completed. RAILS through December has recognized grant revenues of \$39,731, based upon the expenditures incurred through that period. These revenues were not budgeted and will reduce the budgeted deficit.

General Fund expenditures of \$6,292,476 through December were \$311,655 below budget due to lower Contractual Services (\$168,174), Professional Services (\$70,515), Continuing Education (\$53,716), plus lower expenditures in nearly all major cost categories, partially offset by increased Supplies, Postage and Printing expenditures (\$97,717) as RAILS during August completed the laptop computer purchases (\$125,000) previously scheduled and budgeted for in fiscal year 2021. Contractual Services expenditures were below budget primarily due to lower delivery contractual expenditures (\$52,629), primarily from a normal lag in billings, lower catalog membership grant awards (\$18,166 compared to \$70,500 budgeted) and not yet incurring several budgeted grant and program expenditures. A second round of catalog membership grant awards, which typically are well above those made in the first round, will be made near the end of the fiscal year. Continuing education expenditures continue to be curtailed due to the pandemic, as there have been no in house events, and registration and meeting fees are 63.5% below budget due to no out-of-state seminar attendance and reduced in-state events.

For November and December, RAILS had four new hires -Kerry McMahan, Anthony Nguyen and Peter Doerries (Drivers - Bolingbrook), and John Flynn (Driver – Coal Valley), and seven terminations - Kurt Carlson (Driver -Coal Valley), Anna Duff (Administrative Assistant – Burr Ridge), Petrula Bakaloff and Jack Weber, (Drivers – Bolingbrook), Leeann Kiel (Driver – East Peoria), Robert Hartman (Part-time Driver – East Peoria), and Todd Williams (Delivery Manager – Coal Valley). (Terminations refer to all persons leaving RAILS employment for any reason, including resignations and retirements).

Delivery department expenditures of \$1,714,761 through December were \$96,331 below budget primarily from lower Contractual Services (\$52,629) expenditures, due to a normal lag in paying contractual billings, and lower expenditures in all other major cost categories. Vehicle expenses, although slightly below budget, include fuel costs which have risen to above budget levels in recent months but thus far have been offset by lower repair and other vehicle related expenses. Delivery department expenditures through December were 27.3% of total General Fund expenditures. This percentage will gradually increase to the 29% level budgeted for the year.

LLSAP support expenditures of \$1,113,835 through December were \$23,574 below budget. LLSAP support expenditures were 17.7% of total General Fund expenditures.

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

	<u><b>12/31/2021</b></u>
Total Cash and Investments - All Funds	\$ 22,400,000
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>\$ 20,000,000</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>20.8</u></u>

Therefore, RAILS' General Fund can continue to operate on its current cash and investments position through approximately September 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**  
**December 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>Acct # 1600228648</u>	<u>RAILS Operations Checking Account</u> <u>Money Market Account</u>	\$ 3,869,386.97	0.066%	Demand	\$ 553.64
<u>Hinsdale Bank &amp; Trust</u> <u>Reaching Across Illinois Library System</u> <u>Acct #0898004128</u>	<u>Hinsdale Bank &amp; Trust</u> <u>Checking Account</u>	\$ 330,002.91	0.000%	Demand	N/A
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u> <u>Acct # 80220-101</u>	<u>PMA Financial Network</u> <u>IPrime Investment Pool</u>	\$ 1,142.09	0.027%	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 &amp; Trust</u> <u>Reaching Across Illinois Library System</u> <u>Acct #0898010721</u>	<u>Hinsdale Bank &amp; Trust</u> <u>Money Market Account</u>	\$ 18,194,362.59	0.110%	Demand	\$ 7,050.80
<b>Total Cash and Investments / Weighted Average Annual Interest Rate</b>		<u><u>\$ 22,419,777.76</u></u>	<b>0.101%</b>		<u><u>\$ 7,604.44</u></u>

**RAILS**  
Statement of Net Assets  
As of 12/31/2021

	General Fund	Capital Projects Fund	Total
<b>Assets</b>			
Cash & Cash Equivalents	19,977,860.54	2,417,034.02	22,394,894.56
Investments	24,883.20	0.00	24,883.20
Grants Receivables	0.00	0.00	0.00
Due from Other Funds	0.00	0.00	0.00
Accounts Receivables	92,247.54	0.00	92,247.54
Prepaid Expenses	65,422.76	0.00	65,422.76
Other Assets	24,869.50	0.00	24,869.50
<b>Total Assets</b>	<u>20,185,283.54</u>	<u>2,417,034.02</u>	<u>22,602,317.56</u>
<b>Liabilities</b>			
Accounts Payable	0.00	0.00	0.00
Accrued Liabilities	2,390.09	0.00	2,390.09
Due Other Funds	0.00	0.00	0.00
Deferred Revenue	124,675.04	0.00	124,675.04
Other Liabilities			
Funds Held for Consortium	267,958.96	0.00	267,958.96
Other	306.70	0.00	306.70
<b>Total Other Liabilities</b>	<u>268,265.66</u>	<u>0.00</u>	<u>268,265.66</u>
<b>Total Liabilities</b>	<u>395,330.79</u>	<u>0.00</u>	<u>395,330.79</u>
<b>Fund Balances</b>			
Beginning Fund Balance	20,542,701.49	2,417,034.02	22,959,735.51
Current YTD Net Income	(752,748.74)	0.00	(752,748.74)
<b>Total Fund Balances</b>	<u>19,789,952.75</u>	<u>2,417,034.02</u>	<u>22,206,986.77</u>
<b>Total Liabilities and Fund Balances</b>	<u>20,185,283.54</u>	<u>2,417,034.02</u>	<u>22,602,317.56</u>

**RAILS**  
Statement of Revenues and Expenditures  
10 - General Fund  
From 12/1/2021 Through 12/31/2021

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
<b>REVENUES</b>						
State Grants						
Area and Per Capita	0.00	3,759,386.37	4,992,768.00	(1,233,381.63)	9,985,530.00	(62.35)%
Other State Grants	39,730.96	39,730.96	0.00	39,730.96	0.00	0.00%
Total State Grants	39,730.96	3,799,117.33	4,992,768.00	(1,193,650.67)	9,985,530.00	(61.95)%
Fees for Services and Materials						
Fees for Services and Materials	44,571.08	674,437.97	638,241.00	36,196.97	978,534.00	(31.08)%
Total Fees for Services and Materials	44,571.08	674,437.97	638,241.00	36,196.97	978,534.00	(31.08)%
Reimbursements						
Reimbursements	71,518.25	1,044,923.88	1,043,600.00	1,323.88	1,306,850.00	(20.04)%
E-Rate Reimbursements	0.00	11,718.94	11,800.00	(81.06)	11,800.00	(0.69)%
Total Reimbursements	71,518.25	1,056,642.82	1,055,400.00	1,242.82	1,318,650.00	(19.87)%
Investment Income						
Investment Income	1,850.97	7,604.44	14,394.00	(6,789.56)	28,787.00	(73.58)%
Total Investment Income	1,850.97	7,604.44	14,394.00	(6,789.56)	28,787.00	(73.58)%
Other Revenue						
Rental Income	0.00	500.00	500.00	0.00	500.00	0.00%
Other Revenue	25.00	1,425.00	4,760.00	(3,335.00)	9,500.00	(85.00)%
Total Other Revenue	25.00	1,925.00	5,260.00	(3,335.00)	10,000.00	(80.75)%
Total REVENUES	157,696.26	5,539,727.56	6,706,063.00	(1,166,335.44)	12,321,501.00	(55.04)%
<b>EXPENDITURES</b>						
Personnel						
Library Professionals	109,191.01	662,510.36	656,135.00	(6,375.36)	1,403,704.00	52.80%
Other Professionals	120,986.03	733,182.62	733,299.00	116.38	1,568,791.00	53.26%
Support Services	119,390.18	759,514.08	791,254.00	31,739.92	1,692,758.00	55.13%
Social Security Taxes	24,564.95	155,709.36	167,095.00	11,385.64	357,476.00	56.44%
Unemployment Insurance	203.83	1,403.12	350.00	(1,053.12)	18,564.00	92.44%
Workers' Compensation	6,062.21	38,059.42	46,021.00	7,961.58	98,456.00	61.34%
Retirement Benefits	3,724.98	22,959.03	23,363.00	403.97	49,982.00	54.07%
Health, Dental and Life Insurance	49,263.30	299,219.85	306,156.00	6,936.15	612,302.00	51.13%
Other Fringe Benefits	0.00	2,232.90	8,748.00	6,515.10	17,500.00	87.24%
Temporary Help	9,940.24	40,831.05	8,748.00	(32,083.05)	17,500.00	(133.32)%
Recruiting	558.97	5,876.71	4,998.00	(878.71)	10,000.00	41.23%
Total Personnel	443,885.70	2,721,498.50	2,746,167.00	24,668.50	5,847,033.00	53.46%
Library Materials						
Print Materials	0.00	12,104.25	2,574.00	(9,530.25)	5,150.00	(135.03)%
E-Resources	109,621.18	1,198,285.24	1,213,300.00	15,014.76	1,646,050.00	27.20%
Total Library Materials	109,621.18	1,210,389.49	1,215,874.00	5,484.51	1,651,200.00	26.70%
Buildings and Grounds						
Rent/Lease	17,938.23	130,184.01	137,379.00	7,194.99	235,514.00	44.72%
Utilities	6,906.27	33,297.77	42,480.00	9,182.23	84,960.00	60.81%

**RAILS**  
Statement of Revenues and Expenditures  
10 - General Fund  
From 12/1/2021 Through 12/31/2021

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Property Insurance	2,208.00	14,641.00	13,578.00	(1,063.00)	27,165.00	46.10%
Repairs and Maintenance - Bldg	8,733.80	35,689.07	33,876.00	(1,813.07)	67,760.00	47.33%
Custodial/Janitorial Service and Supplies	4,080.36	25,290.67	29,170.00	3,879.33	58,332.00	56.64%
Other Buildings and Grounds	1,229.08	11,141.18	19,448.00	8,306.82	38,900.00	71.36%
<b>Total Buildings and Grounds</b>	<b>41,095.74</b>	<b>250,243.70</b>	<b>275,931.00</b>	<b>25,687.30</b>	<b>512,631.00</b>	<b>51.18%</b>
<b>Vehicles Expenses</b>						
Fuel	26,488.97	125,476.24	118,520.00	(6,956.24)	283,800.00	55.79%
Repairs and Maintenance - Vehicle	6,896.99	53,598.48	61,410.00	7,811.52	122,800.00	56.35%
Vehicle Insurance	9,484.00	56,904.00	58,350.00	1,446.00	116,673.00	51.23%
Other Vehicle Expenses	500.00	2,500.00	3,424.00	924.00	6,850.00	63.50%
<b>Total Vehicles Expenses</b>	<b>43,369.96</b>	<b>238,478.72</b>	<b>241,704.00</b>	<b>3,225.28</b>	<b>530,123.00</b>	<b>55.01%</b>
In-State Travel	1,196.64	6,486.27	8,182.00	1,695.73	14,802.00	56.18%
Out-of-State Travel	0.00	0.00	9,912.00	9,912.00	47,975.00	100.00%
<b>Continuing Education</b>						
Registrations and Meeting, Other Fees	656.73	8,152.57	22,334.00	14,181.43	47,787.00	82.94%
Conferences and Continuing Education Meetings	649.00	15,719.00	55,254.00	39,535.00	110,500.00	85.77%
<b>Total Continuing Education</b>	<b>1,305.73</b>	<b>23,871.57</b>	<b>77,588.00</b>	<b>53,716.43</b>	<b>158,287.00</b>	<b>84.92%</b>
Public Relations	1,449.00	1,786.57	8,046.00	6,259.43	16,100.00	88.90%
<b>Commercial Insurance</b>						
Liability Insurance	2,479.00	20,358.00	18,750.00	(1,608.00)	37,483.00	45.69%
<b>Total Commercial Insurance</b>	<b>2,479.00</b>	<b>20,358.00</b>	<b>18,750.00</b>	<b>(1,608.00)</b>	<b>37,483.00</b>	<b>45.69%</b>
<b>Supplies, Postage and Printing</b>						
Computers, Software and Supplies	1,944.97	147,180.42	47,550.00	(99,630.42)	95,100.00	(54.76)%
General Office Supplies and Equipment	1,980.38	28,108.15	19,711.00	(8,397.15)	39,020.00	27.96%
Postage	17.74	3,598.49	4,404.00	805.51	8,815.00	59.18%
Library Supplies	0.00	0.00	102.00	102.00	200.00	100.00%
Delivery Supplies	0.00	22,356.73	31,700.00	9,343.27	63,400.00	64.74%
Other Supplies	0.00	0.00	60.00	60.00	120.00	100.00%
<b>Total Supplies, Postage and Printing</b>	<b>3,943.09</b>	<b>201,243.79</b>	<b>103,527.00</b>	<b>(97,716.79)</b>	<b>206,655.00</b>	<b>2.62%</b>
Telephone and Telecommunications	7,806.52	56,231.25	69,408.00	13,176.75	138,800.00	59.49%
<b>Equipment Rental, Repair and Maintenance</b>						
Equipment Rental	845.98	5,853.51	7,264.00	1,410.49	14,520.00	59.69%
Equipment Repair and Maintenance Agreements	5,098.00	46,832.65	74,586.00	27,753.35	149,170.00	68.60%
<b>Total Equipment Rental, Repair and Maintenance</b>	<b>5,943.98</b>	<b>52,686.16</b>	<b>81,850.00</b>	<b>29,163.84</b>	<b>163,690.00</b>	<b>67.81%</b>
<b>Professional Services</b>						
Legal	0.00	13,401.00	20,250.00	6,849.00	40,500.00	66.91%
Accounting	0.00	19,800.00	22,000.00	2,200.00	22,000.00	10.00%
Consulting	7,085.00	72,783.00	134,008.00	61,225.00	233,000.00	68.76%
Payroll Service Fees	2,524.70	16,558.95	16,800.00	241.05	34,800.00	52.42%
<b>Total Professional Services</b>	<b>9,609.70</b>	<b>122,542.95</b>	<b>193,058.00</b>	<b>70,515.05</b>	<b>330,300.00</b>	<b>62.90%</b>
<b>Contractual Services</b>						

**RAILS**  
Statement of Revenues and Expenditures  
10 - General Fund  
From 12/1/2021 Through 12/31/2021

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Information Service Costs	1,967.08	10,071.06	13,308.00	3,236.94	26,625.00	62.17%
Contract Agreements w/ Systems, Member Libraries	38,790.26	733,894.26	817,568.00	83,673.74	1,635,130.00	55.12%
Outside Printing Services	0.00	0.00	300.00	300.00	600.00	100.00%
Other Contractual Services	124,084.05	632,800.40	713,764.00	80,963.60	1,465,839.00	56.83%
Total Contractual Services	164,841.39	1,376,765.72	1,544,940.00	168,174.28	3,128,194.00	55.99%
Professional Association Membership Dues	777.99	5,691.99	5,152.00	(539.99)	10,295.00	44.71%
Miscellaneous	695.78	4,201.62	4,042.00	(159.62)	8,100.00	48.13%
Total EXPENDITURES	838,021.40	6,292,476.30	6,604,131.00	311,654.70	12,801,668.00	50.85%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(680,325.14)</u>	<u>(752,748.74)</u>	<u>101,932.00</u>	<u>(854,680.74)</u>	<u>(480,167.00)</u>	<u>56.77%</u>



**RAILS**  
Statement of Revenues and Expenditures  
70 - Delivery  
From 12/1/2021 Through 12/31/2021

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
<b>REVENUES</b>						
Fees for Services and Materials						
Fees for Services and Materials	44,571.08	267,847.64	273,747.00	(5,899.36)	547,494.00	(51.08)%
Total Fees for Services and Materials	44,571.08	267,847.64	273,747.00	(5,899.36)	547,494.00	(51.08)%
Total REVENUES	44,571.08	267,847.64	273,747.00	(5,899.36)	547,494.00	(51.08)%
<b>EXPENDITURES</b>						
<b>Personnel</b>						
Other Professionals	26,298.92	157,816.89	156,498.00	(1,318.89)	334,803.00	52.86%
Support Services	83,582.57	529,681.94	553,990.00	24,308.06	1,185,171.00	55.31%
Social Security Taxes	7,865.08	49,535.60	54,349.00	4,813.40	116,273.00	57.40%
Unemployment Insurance	175.48	1,305.53	347.00	(958.53)	9,384.00	86.09%
Workers' Compensation	5,754.80	36,175.12	44,189.00	8,013.88	94,528.00	61.73%
Retirement Benefits	1,173.58	7,288.89	7,600.00	311.11	16,269.00	55.20%
Health, Dental and Life Insurance	21,529.86	124,859.24	134,400.00	9,540.76	268,790.00	53.55%
Temporary Help	9,940.24	40,831.05	8,748.00	(32,083.05)	17,500.00	(133.32)%
Total Personnel	156,320.53	947,494.26	960,121.00	12,626.74	2,042,718.00	53.62%
<b>Buildings and Grounds</b>						
Rent/Lease	11,293.45	80,544.98	84,755.00	4,210.02	145,300.00	44.57%
Utilities	520.72	2,553.43	3,348.00	794.57	6,700.00	61.89%
Property Insurance	162.00	972.00	996.00	24.00	1,994.00	51.25%
Repairs and Maintenance - Bldg	2,956.63	3,471.80	4,380.00	908.20	8,760.00	60.37%
Custodial/Janitorial Service and Supplies	425.00	1,900.00	2,704.00	804.00	5,400.00	64.81%
Other Buildings and Grounds	54.72	510.29	798.00	287.71	1,600.00	68.11%
Total Buildings and Grounds	15,412.52	89,952.50	96,981.00	7,028.50	169,754.00	47.01%
<b>Vehicles Expenses</b>						
Fuel	26,328.97	124,975.73	118,000.00	(6,975.73)	282,760.00	55.80%
Repairs and Maintenance - Vehicle	6,896.99	52,634.89	59,352.00	6,717.11	118,700.00	55.66%
Vehicle Insurance	7,835.00	47,010.00	48,228.00	1,218.00	96,451.00	51.26%
Other Vehicle Expenses	500.00	2,500.00	3,172.00	672.00	6,350.00	60.63%
Total Vehicles Expenses	41,560.96	227,120.62	228,752.00	1,631.38	504,261.00	54.96%
In-State Travel	155.68	257.23	0.00	(257.23)	0.00	0.00%
<b>Continuing Education</b>						
Registrations and Meeting, Other Fees	143.26	143.26	500.00	356.74	1,000.00	85.67%
Total Continuing Education	143.26	143.26	500.00	356.74	1,000.00	85.67%
<b>Commercial Insurance</b>						
Liability Insurance	221.00	1,326.00	1,356.00	30.00	2,714.00	51.14%
Total Commercial Insurance	221.00	1,326.00	1,356.00	30.00	2,714.00	51.14%
<b>Supplies, Postage and Printing</b>						
General Office Supplies and Equipment	46.95	46.95	298.00	251.05	600.00	92.17%
Postage	17.74	21.56	372.00	350.44	750.00	97.13%
Delivery Supplies	0.00	22,356.73	31,700.00	9,343.27	63,400.00	64.74%

**RAILS**  
Statement of Revenues and Expenditures  
70 - Delivery  
From 12/1/2021 Through 12/31/2021

	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	64.69	22,425.24	32,370.00	9,944.76	64,750.00	65.37%
Telephone and Telecommunications	1,637.46	8,171.35	10,158.00	1,986.65	20,300.00	59.75%
Equipment Rental, Repair and Maintenance						
Equipment Rental	81.92	669.33	802.00	132.67	1,600.00	58.17%
Total Equipment Rental, Repair and Maintenance	81.92	669.33	802.00	132.67	1,600.00	58.17%
Professional Services						
Legal	0.00	0.00	252.00	252.00	500.00	100.00%
Consulting	0.00	0.00	10,002.00	10,002.00	20,000.00	100.00%
Total Professional Services	0.00	0.00	10,254.00	10,254.00	20,500.00	100.00%
Contractual Services						
Other Contractual Services	88,581.22	416,784.61	469,414.00	52,629.39	977,145.00	57.35%
Total Contractual Services	88,581.22	416,784.61	469,414.00	52,629.39	977,145.00	57.35%
Professional Association Membership Dues	0.00	0.00	138.00	138.00	275.00	100.00%
Miscellaneous	144.99	416.94	246.00	(170.94)	500.00	16.61%
Total EXPENDITURES	304,324.23	1,714,761.34	1,811,092.00	96,330.66	3,805,517.00	54.94%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(259,753.15)	(1,446,913.70)	(1,537,345.00)	90,431.30	(3,258,023.00)	(55.59)%

**RAILS**  
Statement of Revenues and Expenditures  
LLSAP Sub-Fund  
From 12/1/2021 Through 12/31/2021

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
<b>REVENUES</b>						
Fees for Services and Materials						
Fees for Services and Materials	0.00	19,454.00	21,444.00	(1,990.00)	42,890.00	(54.64)%
Total Fees for Services and Materials	0.00	19,454.00	21,444.00	(1,990.00)	42,890.00	(54.64)%
Total REVENUES	0.00	19,454.00	21,444.00	(1,990.00)	42,890.00	(54.64)%
<b>EXPENDITURES</b>						
<b>Personnel</b>						
Library Professionals	23,232.30	142,414.17	142,149.00	(265.17)	304,107.00	53.17%
Other Professionals	22,074.62	133,572.47	134,787.00	1,214.53	288,358.00	53.68%
Support Services	7,378.32	56,451.23	64,489.00	8,037.77	137,963.00	59.08%
Social Security Taxes	3,816.55	24,186.92	26,120.00	1,933.08	55,878.00	56.71%
Unemployment Insurance	0.00	0.00	0.00	0.00	2,448.00	100.00%
Workers' Compensation	52.70	332.57	360.00	27.43	771.00	56.87%
Retirement Benefits	569.00	3,590.35	3,690.00	99.65	7,889.00	54.49%
Health, Dental and Life Insurance	7,880.18	49,958.60	51,300.00	1,341.40	102,596.00	51.31%
Total Personnel	65,003.67	410,506.31	422,895.00	12,388.69	900,010.00	54.39%
<b>Vehicles Expenses</b>						
Fuel	0.00	11.47	250.00	238.53	500.00	97.71%
Repairs and Maintenance - Vehicle	0.00	0.00	198.00	198.00	400.00	100.00%
Vehicle Insurance	412.00	2,472.00	2,502.00	30.00	5,000.00	50.56%
Total Vehicles Expenses	412.00	2,483.47	2,950.00	466.53	5,900.00	57.91%
In-State Travel	0.00	0.00	618.00	618.00	1,240.00	100.00%
<b>Continuing Education</b>						
Registrations and Meeting, Other Fees	0.00	250.00	1,600.00	1,350.00	3,100.00	91.94%
Total Continuing Education	0.00	250.00	1,600.00	1,350.00	3,100.00	91.94%
<b>Supplies, Postage and Printing</b>						
General Office Supplies and Equipment	0.00	188.99	426.00	237.01	850.00	77.77%
Postage	0.00	116.00	102.00	(14.00)	200.00	42.00%
Total Supplies, Postage and Printing	0.00	304.99	528.00	223.01	1,050.00	70.95%
Telephone and Telecommunications	361.27	2,712.06	11,478.00	8,765.94	22,960.00	88.19%
<b>Contractual Services</b>						
Information Service Costs	768.00	768.00	600.00	(168.00)	1,200.00	36.00%
Contract Agreements w/ Systems, Member Libraries	0.00	696,440.00	696,440.00	0.00	1,392,880.00	50.00%
Total Contractual Services	768.00	697,208.00	697,040.00	(168.00)	1,394,080.00	49.99%
Professional Association Membership Dues	370.00	370.00	0.00	(370.00)	0.00	0.00%
Miscellaneous	0.00	0.00	300.00	300.00	600.00	100.00%
Total EXPENDITURES	66,914.94	1,113,834.83	1,137,409.00	23,574.17	2,328,940.00	52.17%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(66,914.94)	(1,094,380.83)	(1,115,965.00)	21,584.17	(2,286,050.00)	(52.13)%

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

	<u><b>11/30/2021</b></u>
Total Cash and Investments - All Funds	\$ 22,900,000
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>\$ 20,500,000</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>21.4</u></u>

Therefore, RAILS' General Fund can continue to operate on its current cash and investments position through approximately August 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**  
**November 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> Reaching Across Illinois Library System <u>Acct # 1600228648</u>	<u>RAILS Operations Checking Account</u> <u>Money Market Account</u>	\$ 3,869,201.95	0.036%	Demand	\$ 368.62
<u>Hinsdale Bank &amp; Trust</u> Reaching Across Illinois Library System <u>Acct #0898004128</u>	<u>Hinsdale Bank &amp; Trust</u> <u>Checking Account</u>	\$ 327,128.34	0.000%	Demand	N/A
<u>PMA Financial Network</u> Reaching Across Illinois Library System <u>Acct # 80220-101</u>	<u>PMA Financial Network</u> <u>Prime Investment Pool</u>	\$ 1,142.09	0.021%	Demand	\$ -
<u>U.S. Treasury E-Bonds</u> Reaching Across Illinois Library System	<u>Donation - P. Sworski</u> <u>U.S. Treasury E-Bonds</u>	\$ 24,883.20	0.000%	5/31/2021	\$ -
<u>Hinsdale Bank &amp; Trust</u> Reaching Across Illinois Library System <u>Acct #0898010721</u>	<u>Hinsdale Bank &amp; Trust</u> <u>Money Market Account</u>	\$ 18,728,290.64	0.086%	Demand	\$ 5,384.85
<b>Total Cash and Investments / Weighted Average Annual Interest Rate</b>		<u><u>\$ 22,950,646.22</u></u>	<b>0.076%</b>		<u><u>\$ 5,753.47</u></u>

**RAILS**  
Statement of Net Assets  
As of 11/30/2021

	General Fund	Capital Projects Fund	Total
<b>Assets</b>			
Cash & Cash Equivalents	20,508,729.00	2,417,034.02	22,925,763.02
Investments	24,883.20	0.00	24,883.20
Grants Receivables	0.00	0.00	0.00
Due from Other Funds	0.00	0.00	0.00
Accounts Receivables	128,825.76	0.00	128,825.76
Prepaid Expenses	91,225.80	0.00	91,225.80
Other Assets	24,869.50	0.00	24,869.50
<b>Total Assets</b>	<u>20,778,533.26</u>	<u>2,417,034.02</u>	<u>23,195,567.28</u>
<b>Liabilities</b>			
Accounts Payable	0.00	0.00	0.00
Accrued Liabilities	4,084.45	0.00	4,084.45
Due Other Funds	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	0.00
Other Liabilities			
Funds Held for Consortium	304,154.20	0.00	304,154.20
Other	16.72	0.00	16.72
<b>Total Other Liabilities</b>	<u>304,170.92</u>	<u>0.00</u>	<u>304,170.92</u>
<b>Total Liabilities</b>	<u>308,255.37</u>	<u>0.00</u>	<u>308,255.37</u>
<b>Fund Balances</b>			
Beginning Fund Balance	20,542,701.49	2,417,034.02	22,959,735.51
Current YTD Net Income	(72,423.60)	0.00	(72,423.60)
<b>Total Fund Balances</b>	<u>20,470,277.89</u>	<u>2,417,034.02</u>	<u>22,887,311.91</u>
<b>Total Liabilities and Fund Balances</b>	<u>20,778,533.26</u>	<u>2,417,034.02</u>	<u>23,195,567.28</u>

**RAILS**  
Statement of Revenues and Expenditures  
10 - General Fund  
From 11/1/2021 Through 11/30/2021

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
<b>REVENUES</b>						
State Grants						
Area and Per Capita	2,145,000.00	3,759,386.37	4,160,640.00	(401,253.63)	9,985,530.00	(62.35)%
Total State Grants	2,145,000.00	3,759,386.37	4,160,640.00	(401,253.63)	9,985,530.00	(62.35)%
Fees for Services and Materials						
Fees for Services and Materials	89,720.24	629,866.89	529,704.00	100,162.89	978,534.00	(35.63)%
Total Fees for Services and Materials	89,720.24	629,866.89	529,704.00	100,162.89	978,534.00	(35.63)%
Reimbursements						
Reimbursements	5,475.00	973,405.63	955,750.00	17,655.63	1,306,850.00	(25.52)%
E-Rate Reimbursements	0.00	11,718.94	11,800.00	(81.06)	11,800.00	(0.69)%
Total Reimbursements	5,475.00	985,124.57	967,550.00	17,574.57	1,318,650.00	(25.29)%
Investment Income						
Investment Income	1,308.18	5,753.47	11,995.00	(6,241.53)	28,787.00	(80.01)%
Total Investment Income	1,308.18	5,753.47	11,995.00	(6,241.53)	28,787.00	(80.01)%
Other Revenue						
Rental Income	0.00	500.00	500.00	0.00	500.00	0.00%
Other Revenue	0.00	1,400.00	3,970.00	(2,570.00)	9,500.00	(85.26)%
Total Other Revenue	0.00	1,900.00	4,470.00	(2,570.00)	10,000.00	(81.00)%
Total REVENUES	2,241,503.42	5,382,031.30	5,674,359.00	(292,327.70)	12,321,501.00	(56.32)%
<b>EXPENDITURES</b>						
Personnel						
Library Professionals	107,604.29	553,319.35	548,572.00	(4,747.35)	1,403,704.00	60.58%
Other Professionals	120,260.65	612,196.59	613,087.00	890.41	1,568,791.00	60.98%
Support Services	120,655.19	640,123.90	661,540.00	21,416.10	1,692,758.00	62.18%
Social Security Taxes	24,763.45	131,144.41	139,702.00	8,557.59	357,476.00	63.31%
Unemployment Insurance	152.22	1,199.29	350.00	(849.29)	18,564.00	93.54%
Workers' Compensation	6,041.97	31,997.21	38,477.00	6,479.79	98,456.00	67.50%
Retirement Benefits	3,720.27	19,234.05	19,533.00	298.95	49,982.00	61.52%
Health, Dental and Life Insurance	49,753.18	249,956.55	255,130.00	5,173.45	612,302.00	59.18%
Other Fringe Benefits	419.15	2,232.90	7,290.00	5,057.10	17,500.00	87.24%
Temporary Help	9,297.47	30,890.81	7,290.00	(23,600.81)	17,500.00	(76.52)%
Recruiting	2,454.66	5,317.74	4,165.00	(1,152.74)	10,000.00	46.82%
Total Personnel	445,122.50	2,277,612.80	2,295,136.00	17,523.20	5,847,033.00	61.05%
Library Materials						
Print Materials	655.25	12,104.25	2,145.00	(9,959.25)	5,150.00	(135.03)%
E-Resources	39,339.91	1,088,664.06	1,097,100.00	8,435.94	1,646,050.00	33.86%
Total Library Materials	39,995.16	1,100,768.31	1,099,245.00	(1,523.31)	1,651,200.00	33.34%
Buildings and Grounds						
Rent/Lease	15,652.73	112,245.78	117,752.00	5,506.22	235,514.00	52.34%
Utilities	6,888.17	26,391.50	35,400.00	9,008.50	84,960.00	68.94%
Property Insurance	2,208.00	12,433.00	11,315.00	(1,118.00)	27,165.00	54.23%

**RAILS**  
Statement of Revenues and Expenditures  
10 - General Fund  
From 11/1/2021 Through 11/30/2021

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Repairs and Maintenance - Bldg	1,615.71	26,955.27	28,230.00	1,274.73	67,760.00	60.22%
Custodial/Janitorial Service and Supplies	3,779.32	21,210.31	24,310.00	3,099.69	58,332.00	63.64%
Other Buildings and Grounds	742.67	9,912.10	16,210.00	6,297.90	38,900.00	74.52%
<b>Total Buildings and Grounds</b>	<b>30,886.60</b>	<b>209,147.96</b>	<b>233,217.00</b>	<b>24,069.04</b>	<b>512,631.00</b>	<b>59.20%</b>
<b>Vehicles Expenses</b>						
Fuel	25,903.68	98,987.27	94,845.00	(4,142.27)	283,800.00	65.12%
Repairs and Maintenance - Vehicle	9,303.29	46,701.49	51,185.00	4,483.51	122,800.00	61.97%
Vehicle Insurance	9,484.00	47,420.00	48,625.00	1,205.00	116,673.00	59.36%
Other Vehicle Expenses	500.00	2,000.00	2,855.00	855.00	6,850.00	70.80%
<b>Total Vehicles Expenses</b>	<b>45,190.97</b>	<b>195,108.76</b>	<b>197,510.00</b>	<b>2,401.24</b>	<b>530,123.00</b>	<b>63.20%</b>
In-State Travel	2,646.17	5,289.63	7,073.00	1,783.37	14,802.00	64.26%
Out-of-State Travel	0.00	0.00	9,055.00	9,055.00	47,975.00	100.00%
<b>Continuing Education</b>						
Registrations and Meeting, Other Fees	1,997.51	7,495.84	19,550.00	12,054.16	47,787.00	84.31%
Conferences and Continuing Education Meetings	900.00	15,070.00	46,045.00	30,975.00	110,500.00	86.36%
<b>Total Continuing Education</b>	<b>2,897.51</b>	<b>22,565.84</b>	<b>65,595.00</b>	<b>43,029.16</b>	<b>158,287.00</b>	<b>85.74%</b>
Public Relations	174.57	337.57	6,705.00	6,367.43	16,100.00	97.90%
<b>Commercial Insurance</b>						
Liability Insurance	2,479.00	17,879.00	15,625.00	(2,254.00)	37,483.00	52.30%
<b>Total Commercial Insurance</b>	<b>2,479.00</b>	<b>17,879.00</b>	<b>15,625.00</b>	<b>(2,254.00)</b>	<b>37,483.00</b>	<b>52.30%</b>
<b>Supplies, Postage and Printing</b>						
Computers, Software and Supplies	443.06	145,235.45	39,625.00	(105,610.45)	95,100.00	(52.72)%
General Office Supplies and Equipment	3,057.12	26,127.77	16,494.00	(9,633.77)	39,020.00	33.04%
Postage	1,169.72	3,580.75	3,670.00	89.25	8,815.00	59.38%
Library Supplies	0.00	0.00	85.00	85.00	200.00	100.00%
Delivery Supplies	7,729.97	22,356.73	26,420.00	4,063.27	63,400.00	64.74%
Other Supplies	0.00	0.00	50.00	50.00	120.00	100.00%
<b>Total Supplies, Postage and Printing</b>	<b>12,399.87</b>	<b>197,300.70</b>	<b>86,344.00</b>	<b>(110,956.70)</b>	<b>206,655.00</b>	<b>4.53%</b>
Telephone and Telecommunications	16,753.94	48,424.73	57,840.00	9,415.27	138,800.00	65.11%
<b>Equipment Rental, Repair and Maintenance</b>						
Equipment Rental	1,448.29	5,007.53	6,055.00	1,047.47	14,520.00	65.51%
Equipment Repair and Maintenance Agreements	13,926.60	41,734.65	62,155.00	20,420.35	149,170.00	72.02%
<b>Total Equipment Rental, Repair and Maintenance</b>	<b>15,374.89</b>	<b>46,742.18</b>	<b>68,210.00</b>	<b>21,467.82</b>	<b>163,690.00</b>	<b>71.44%</b>
<b>Professional Services</b>						
Legal	3,281.00	13,401.00	16,875.00	3,474.00	40,500.00	66.91%
Accounting	0.00	19,800.00	22,000.00	2,200.00	22,000.00	10.00%
Consulting	24,572.50	65,698.00	117,515.00	51,817.00	233,000.00	71.80%
Payroll Service Fees	2,517.70	14,034.25	14,000.00	(34.25)	34,800.00	59.67%
<b>Total Professional Services</b>	<b>30,371.20</b>	<b>112,933.25</b>	<b>170,390.00</b>	<b>57,456.75</b>	<b>330,300.00</b>	<b>65.81%</b>
<b>Contractual Services</b>						
Information Service Costs	346.27	8,103.98	11,090.00	2,986.02	26,625.00	69.56%



**RAILS**  
Statement of Revenues and Expenditures  
10 - General Fund  
From 11/1/2021 Through 11/30/2021

	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	(929.00)	695,104.00	797,380.00	102,276.00	1,635,130.00	57.49%
Outside Printing Services	0.00	0.00	250.00	250.00	600.00	100.00%
Other Contractual Services	<u>102,055.36</u>	<u>508,716.35</u>	<u>591,631.00</u>	<u>82,914.65</u>	<u>1,465,839.00</u>	<u>65.30%</u>
Total Contractual Services	101,472.63	1,211,924.33	1,400,351.00	188,426.67	3,128,194.00	61.26%
Professional Association Membership Dues	150.00	4,914.00	4,295.00	(619.00)	10,295.00	52.27%
Miscellaneous	<u>499.04</u>	<u>3,505.84</u>	<u>3,370.00</u>	<u>(135.84)</u>	<u>8,100.00</u>	<u>56.72%</u>
Total EXPENDITURES	746,414.05	5,454,454.90	5,719,961.00	265,506.10	12,801,668.00	57.39%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u><u>1,495,089.37</u></u>	<u><u>(72,423.60)</u></u>	<u><u>(45,602.00)</u></u>	<u><u>(26,821.60)</u></u>	<u><u>(480,167.00)</u></u>	<u><u>(84.92)%</u></u>

**RAILS**  
Statement of Revenues and Expenditures  
70 - Delivery  
From 11/1/2021 Through 11/30/2021

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
<b>REVENUES</b>						
Fees for Services and Materials						
Fees for Services and Materials	89,142.16	223,276.56	224,960.00	(1,683.44)	547,494.00	(59.22)%
Total Fees for Services and Materials	89,142.16	223,276.56	224,960.00	(1,683.44)	547,494.00	(59.22)%
Total REVENUES	89,142.16	223,276.56	224,960.00	(1,683.44)	547,494.00	(59.22)%
<b>EXPENDITURES</b>						
<b>Personnel</b>						
Other Professionals	25,655.48	131,517.97	130,843.00	(674.97)	334,803.00	60.72%
Support Services	84,732.12	446,099.37	463,172.00	17,072.63	1,185,171.00	62.36%
Social Security Taxes	7,905.46	41,670.52	45,439.00	3,768.48	116,273.00	64.16%
Unemployment Insurance	152.22	1,130.05	347.00	(783.05)	9,384.00	87.96%
Workers' Compensation	5,735.75	30,420.32	36,945.00	6,524.68	94,528.00	67.82%
Retirement Benefits	1,168.54	6,115.31	6,354.00	238.69	16,269.00	62.41%
Health, Dental and Life Insurance	20,728.21	103,329.38	112,000.00	8,670.62	268,790.00	61.56%
Temporary Help	9,297.47	30,890.81	7,290.00	(23,600.81)	17,500.00	(76.52)%
Total Personnel	155,375.25	791,173.73	802,390.00	11,216.27	2,042,718.00	61.27%
<b>Buildings and Grounds</b>						
Rent/Lease	9,761.25	69,251.53	72,646.00	3,394.47	145,300.00	52.34%
Utilities	568.23	2,032.71	2,790.00	757.29	6,700.00	69.66%
Property Insurance	162.00	810.00	830.00	20.00	1,994.00	59.38%
Repairs and Maintenance - Bldg	155.59	515.17	3,650.00	3,134.83	8,760.00	94.12%
Custodial/Janitorial Service and Supplies	350.00	1,475.00	2,255.00	780.00	5,400.00	72.69%
Other Buildings and Grounds	205.06	455.57	665.00	209.43	1,600.00	71.53%
Total Buildings and Grounds	11,202.13	74,539.98	82,836.00	8,296.02	169,754.00	56.09%
<b>Vehicles Expenses</b>						
Fuel	25,724.25	98,646.76	94,405.00	(4,241.76)	282,760.00	65.11%
Repairs and Maintenance - Vehicle	9,303.29	45,737.90	49,460.00	3,722.10	118,700.00	61.47%
Vehicle Insurance	7,835.00	39,175.00	40,190.00	1,015.00	96,451.00	59.38%
Other Vehicle Expenses	500.00	2,000.00	2,645.00	645.00	6,350.00	68.50%
Total Vehicles Expenses	43,362.54	185,559.66	186,700.00	1,140.34	504,261.00	63.20%
In-State Travel	50.94	101.55	0.00	(101.55)	0.00	0.00%
<b>Continuing Education</b>						
Registrations and Meeting, Other Fees	0.00	0.00	425.00	425.00	1,000.00	100.00%
Total Continuing Education	0.00	0.00	425.00	425.00	1,000.00	100.00%
<b>Commercial Insurance</b>						
Liability Insurance	221.00	1,105.00	1,130.00	25.00	2,714.00	59.29%
Total Commercial Insurance	221.00	1,105.00	1,130.00	25.00	2,714.00	59.29%
<b>Supplies, Postage and Printing</b>						
General Office Supplies and Equipment	0.00	0.00	250.00	250.00	600.00	100.00%
Postage	3.82	3.82	310.00	306.18	750.00	99.49%
Delivery Supplies	7,729.97	22,356.73	26,420.00	4,063.27	63,400.00	64.74%

**RAILS**  
Statement of Revenues and Expenditures  
70 - Delivery  
From 11/1/2021 Through 11/30/2021

	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	7,733.79	22,360.55	26,980.00	4,619.45	64,750.00	65.47%
Telephone and Telecommunications	1,649.98	6,533.89	8,465.00	1,931.11	20,300.00	67.81%
Equipment Rental, Repair and Maintenance						
Equipment Rental	156.31	587.41	670.00	82.59	1,600.00	63.29%
Total Equipment Rental, Repair and Maintenance	156.31	587.41	670.00	82.59	1,600.00	63.29%
Professional Services						
Legal	0.00	0.00	210.00	210.00	500.00	100.00%
Consulting	0.00	0.00	8,335.00	8,335.00	20,000.00	100.00%
Total Professional Services	0.00	0.00	8,545.00	8,545.00	20,500.00	100.00%
Contractual Services						
Other Contractual Services	73,417.19	328,203.39	387,985.00	59,781.61	977,145.00	66.41%
Total Contractual Services	73,417.19	328,203.39	387,985.00	59,781.61	977,145.00	66.41%
Professional Association Membership Dues	0.00	0.00	115.00	115.00	275.00	100.00%
Miscellaneous	0.00	271.95	205.00	(66.95)	500.00	45.61%
Total EXPENDITURES	293,169.13	1,410,437.11	1,506,446.00	96,008.89	3,805,517.00	62.94%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(204,026.97)</u>	<u>(1,187,160.55)</u>	<u>(1,281,486.00)</u>	<u>94,325.45</u>	<u>(3,258,023.00)</u>	<u>(63.56)%</u>

**RAILS**  
Statement of Revenues and Expenditures  
LLSAP Sub-Fund  
From 11/1/2021 Through 11/30/2021

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
<b>REVENUES</b>						
Fees for Services and Materials						
Fees for Services and Materials	0.00	19,454.00	21,444.00	(1,990.00)	42,890.00	(54.64)%
Total Fees for Services and Materials	0.00	19,454.00	21,444.00	(1,990.00)	42,890.00	(54.64)%
Total REVENUES	0.00	19,454.00	21,444.00	(1,990.00)	42,890.00	(54.64)%
<b>EXPENDITURES</b>						
<b>Personnel</b>						
Library Professionals	23,232.30	119,181.87	118,846.00	(335.87)	304,107.00	60.81%
Other Professionals	22,074.61	111,497.85	112,691.00	1,193.15	288,358.00	61.33%
Support Services	7,378.32	49,072.91	53,917.00	4,844.09	137,963.00	64.43%
Social Security Taxes	3,816.59	20,370.37	21,838.00	1,467.63	55,878.00	63.54%
Unemployment Insurance	0.00	0.00	0.00	0.00	2,448.00	100.00%
Workers' Compensation	52.70	279.87	301.00	21.13	771.00	63.70%
Retirement Benefits	569.00	3,021.35	3,085.00	63.65	7,889.00	61.70%
Health, Dental and Life Insurance	7,880.18	42,078.42	42,750.00	671.58	102,596.00	58.99%
Total Personnel	65,003.70	345,502.64	353,428.00	7,925.36	900,010.00	61.61%
<b>Vehicles Expenses</b>						
Fuel	0.00	11.47	210.00	198.53	500.00	97.71%
Repairs and Maintenance - Vehicle	0.00	0.00	165.00	165.00	400.00	100.00%
Vehicle Insurance	412.00	2,060.00	2,085.00	25.00	5,000.00	58.80%
Total Vehicles Expenses	412.00	2,071.47	2,460.00	388.53	5,900.00	64.89%
In-State Travel	0.00	0.00	515.00	515.00	1,240.00	100.00%
<b>Continuing Education</b>						
Registrations and Meeting, Other Fees	0.00	250.00	1,600.00	1,350.00	3,100.00	91.94%
Total Continuing Education	0.00	250.00	1,600.00	1,350.00	3,100.00	91.94%
<b>Supplies, Postage and Printing</b>						
General Office Supplies and Equipment	188.99	188.99	355.00	166.01	850.00	77.77%
Postage	116.00	116.00	85.00	(31.00)	200.00	42.00%
Total Supplies, Postage and Printing	304.99	304.99	440.00	135.01	1,050.00	70.95%
Telephone and Telecommunications	360.62	2,350.79	9,565.00	7,214.21	22,960.00	89.76%
<b>Contractual Services</b>						
Information Service Costs	0.00	0.00	500.00	500.00	1,200.00	100.00%
Contract Agreements w/ Systems, Member Libraries	0.00	696,440.00	696,440.00	0.00	1,392,880.00	50.00%
Total Contractual Services	0.00	696,440.00	696,940.00	500.00	1,394,080.00	50.04%
Miscellaneous	0.00	0.00	250.00	250.00	600.00	100.00%
Total EXPENDITURES	66,081.31	1,046,919.89	1,065,198.00	18,278.11	2,328,940.00	55.05%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(66,081.31)	(1,027,465.89)	(1,043,754.00)	16,288.11	(2,286,050.00)	(55.05)%