

RAILS - Reaching Across Illinois Library System
Cash, Cash Equivalants & Investments
February 28, 2023

Financial Account Name	Account Purpose/Type	Investment Par/Face Value	Balance/Fair Market Value	Current APY	Maturity Date	Fiscal Y-T-D Net Income
<u>The Illinois Funds</u> <u>Reaching Across Illinois Library System</u> <u>Acct # 1600228648</u>	<u>RAILS Operations Checking</u> <u>Money Market Account</u>		\$ 5,607.94	4.609%	Demand	\$ 117.40
<u>Hinsdale Bank & Trust</u> <u>Reaching Across Illinois Library System</u> <u>Acct #0898004128</u>	<u>Hinsdale Bank & Trust</u> <u>Checking Account</u>		\$ 273,501.35	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>Prime Investment Pool</u>		\$ 3,845.07	4.501%	Demand	\$ 956.65
<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>Acct #0898010721</u>	<u>Hinsdale Bank & Trust</u> <u>Money Market Account</u>		\$ 22,349,080.24	4.580%	Demand	\$ 449,768.91
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u> <u>Acct #80220-101</u>	<u>PMA Securities</u> <u>U S Treasury Note</u> <u>ID # 50321-1</u>	\$ -	\$ -	0.209%	7/31/2022	\$ 107.52
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u> <u>Acct #80220-101</u>	<u>PMA Securities</u> <u>U S Treasury Note</u> <u>ID # 50322-1</u>	\$ -	\$ -	0.460%	1/31/2023	\$ 712.74
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u> <u>Acct #80220-101</u>	<u>PMA Securities</u> <u>U S Treasury Note</u> <u>ID # 50323-1</u>	\$ 974,000.00	\$ 954,406.04	0.717%	7/31/2023	\$ 810.56
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u> <u>Acct #80220-101</u>	<u>PMA Securities</u> <u>U S Treasury Note</u> <u>ID # 50324-1</u>	\$ 982,000.00	\$ 940,341.60	0.900%	1/15/2024	\$ 817.22
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u> <u>Acct #80220-101</u>	<u>PMA Securities</u> <u>CD - Financial Federal Bank</u> <u>ID # 294230-1</u>	\$ 249,793.20	\$ 242,400.00	3.050%	8/2/2023	\$ 4,253.63
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u> <u>Acct #80220-101</u>	<u>PMA Securities</u> <u>CD - First Bank of Ohio</u> <u>ID # 294231-1</u>	\$ 249,738.51	\$ 242,600.00	2.943%	8/2/2023	\$ 4,107.80
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u> <u>Acct #80220-101</u>	<u>PMA Securities</u> <u>CD - Global Bank</u> <u>ID # 294232-1</u>	\$ 249,429.60	\$ 242,400.00	2.900%	8/2/2023	\$ 4,044.43
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u> <u>Acct #80220-101</u>	<u>PMA Securities</u> <u>CD - First National Bank</u> <u>ID # 294233-1</u>	\$ 249,745.55	\$ 242,600.00	2.951%	8/2/2023	\$ 4,118.96
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u> <u>Acct #80220-101</u>	<u>PMA Securities</u> <u>CD - Wells Fargo Bank NA</u> <u>ID # 58614-1</u>	\$ 249,000.00	\$ 246,740.33	4.405%	2/6/2025	\$ 661.11
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u> <u>Acct #80220-101</u>	<u>PMA Securities</u> <u>CD - Machias Savings Bank</u> <u>ID # 58616-1</u>	\$ 220,000.00	\$ 217,592.98	4.322%	2/7/2025	\$ 573.11
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u> <u>Acct #80220-101</u>	<u>PMA Securities</u> <u>CD - First United Bk & Trust</u> <u>ID # 58617-1</u>	\$ 248,000.00	\$ 245,510.82	4.354%	2/10/2025	\$ 643.06
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u> <u>Acct #80220-101</u>	<u>PMA Securities</u> <u>CD - Mainstreet Bank</u> <u>ID # 58615-1</u>	\$ 248,000.00	\$ 245,510.82	4.302%	2/10/2025	\$ 650.83
Total Cash and Investments / Weighted Average Annual Interest Rate			\$ 3,919,706.86	\$ 26,477,020.39	4.1907%	\$ 472,343.93

**RAILS - Reaching Across Illinois Library System
Cash Position of the General Fund
Projected as of February 28, 2023**

		<u>2/28/2023</u>
Total Cash and Investments - All Funds	\$	26,477,000
Less: Cash & Cash Equivalents - Special Revenue Fund	\$	-
Cash & Cash Equivalents - Capital Project Fund	\$	<u>2,255,000</u>
Unassigned Cash and Investments - General Fund	(A) \$	<u><u>24,222,000</u></u>
Projected FY2023 Budget average monthly expenditures (not including reimbursable expenses) - General Fund	(B) \$	<u><u>1,040,000</u></u>
Projected number of months of General Fund Expenditures - (A) divided by (B)		<u><u>23.3</u></u>

Therefore, RAILS' General Fund can continue to operate on its current cash and investments position through approximately January 2025

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

Statement of Net Assets

As of 2/28/2023

	General Fund	Capital Projects Fund	Total
Assets			
Cash & Cash Equivalents	20,377,268.13	2,254,766.47	22,632,034.60
Investments	3,844,985.79	0.00	3,844,985.79
Grants Receivables	0.00	0.00	0.00
Due from Other Funds	0.00	0.00	0.00
Accounts Receivables	156,606.59	0.00	156,606.59
Accrued Investment Income	19,240.49	0.00	19,240.49
Prepaid Expenses	280,585.86	0.00	280,585.86
Other Assets	16,701.50	0.00	16,701.50
Total Assets	<u>24,695,388.36</u>	<u>2,254,766.47</u>	<u>26,950,154.83</u>
Liabilities			
Accounts Payable	0.00	0.00	0.00
Accrued Liabilities	25,563.40	0.00	25,563.40
Due Other Funds	0.00	0.00	0.00
Deferred Revenue	148,930.29	0.00	148,930.29
Other Liabilities			
Funds Held for Consortium	202,990.82	0.00	202,990.82
Other	2,868.00	0.00	2,868.00
Total Other Liabilities	<u>205,858.82</u>	<u>0.00</u>	<u>205,858.82</u>
Other Long-Term Obligations	19,227.27	0.00	19,227.27
Total Liabilities	<u>399,579.78</u>	<u>0.00</u>	<u>399,579.78</u>
Fund Balances			
Beginning Fund Balance	20,511,794.10	2,354,167.37	22,865,961.47
Current YTD Net Income			
Lease Proceeds	0.00	0.00	0.00
Capital Outlays- Equipment	0.00	0.00	0.00
Capital Outlays- Computers	0.00	(33,017.78)	(33,017.78)
Capital Outlays- Furnitures & Fixtures	0.00	(16,297.12)	(16,297.12)
Capital Outlays- Building and Improvements	0.00	(50,086.00)	(50,086.00)
Capital Outlays - Vehicles	0.00	0.00	0.00
Capital Outlays - Leases	0.00	0.00	0.00
Other	3,784,014.48	0.00	3,784,014.48
Total Current YTD Net Income	<u>3,784,014.48</u>	<u>(99,400.90)</u>	<u>3,684,613.58</u>
Total Fund Balances	<u>24,295,808.58</u>	<u>2,254,766.47</u>	<u>26,550,575.05</u>
Total Liabilities and Fund Balances	<u>24,695,388.36</u>	<u>2,254,766.47</u>	<u>26,950,154.83</u>

RAILS
Statement of Revenues and Expenditures
10 - General Fund
From 2/1/2023 Through 2/28/2023

	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	1,072,500.00	9,935,569.92	7,913,336.00	2,022,233.92	11,870,000.00	(16.30)%
Other State Grants	0.00	31,038.82	0.00	31,038.82	0.00	0.00%
Total State Grants	1,072,500.00	9,966,608.74	7,913,336.00	2,053,272.74	11,870,000.00	(16.04)%
Fees for Services and Materials						
Fees for Services and Materials	48,596.24	833,603.85	845,226.00	(11,622.15)	1,091,237.00	(23.61)%
Total Fees for Services and Materials	48,596.24	833,603.85	845,226.00	(11,622.15)	1,091,237.00	(23.61)%
Reimbursements						
Reimbursements	51,417.50	1,771,910.27	1,874,375.00	(102,464.73)	2,100,000.00	(15.62)%
E-Rate Reimbursements	0.00	10,206.49	12,100.00	(1,893.51)	12,100.00	(15.65)%
Total Reimbursements	51,417.50	1,782,116.76	1,886,475.00	(104,358.24)	2,112,100.00	(15.62)%
Investment Income						
Investment Income	82,351.82	472,343.93	51,840.00	420,503.93	77,769.00	507.37%
Net Increase (Decrease) in Market Value of Investments	(9,727.97)	10,875.94	0.00	10,875.94	0.00	0.00%
Total Investment Income	72,623.85	483,219.87	51,840.00	431,379.87	77,769.00	521.35%
Other Revenue						
Rental Income	0.00	500.00	500.00	0.00	500.00	0.00%
Other Revenue	0.00	900.00	6,320.00	(5,420.00)	9,500.00	(90.53)%
Total Other Revenue	0.00	1,400.00	6,820.00	(5,420.00)	10,000.00	(86.00)%
Total REVENUES	1,245,137.59	13,066,949.22	10,703,697.00	2,363,252.22	15,161,106.00	(13.81)%
EXPENDITURES						
Personnel						
Library Professionals	104,079.40	890,143.87	973,853.00	83,709.13	1,572,628.00	43.40%
Other Professionals	137,604.38	1,133,694.39	1,072,092.00	(61,602.39)	1,737,998.00	34.77%
Support Services	158,362.11	1,134,633.32	1,211,310.00	76,676.68	1,963,751.00	42.22%
Social Security Taxes	29,020.24	228,833.84	249,127.00	20,293.16	403,472.00	43.28%
Unemployment Insurance	7,143.35	16,257.42	12,030.00	(4,227.42)	19,176.00	15.22%
Workers' Compensation	2,699.26	55,198.77	64,526.00	9,327.23	104,483.00	47.17%
Retirement Benefits	3,803.62	29,937.02	33,331.00	3,393.98	53,890.00	44.45%
Health, Dental and Life Insurance	59,966.36	440,048.54	471,456.00	31,407.46	706,960.00	37.75%
Other Fringe Benefits	506.36	5,493.46	11,600.00	6,106.54	17,500.00	68.61%
Temporary Help	464.24	33,636.98	19,200.00	(14,436.98)	25,500.00	(31.91)%
Recruiting	20,327.70	34,816.94	10,000.00	(24,816.94)	15,000.00	(132.11)%
Total Personnel	523,977.02	4,002,694.55	4,128,525.00	125,830.45	6,620,358.00	39.54%
Library Materials						
Print Materials	0.00	1,258.44	1,980.00	721.56	2,900.00	56.61%
E-Resources	88,576.79	1,983,882.99	2,006,600.00	22,717.01	2,456,200.00	19.23%
Total Library Materials	88,576.79	1,985,141.43	2,008,580.00	23,438.57	2,459,100.00	19.27%
Buildings and Grounds						
Rent/Lease	17,451.00	161,517.10	177,662.00	16,144.90	237,220.00	31.91%

RAILS
Statement of Revenues and Expenditures
10 - General Fund
From 2/1/2023 Through 2/28/2023

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Lease Interest	1,462.00	14,807.00	0.00	(14,807.00)	0.00	0.00%
Utilities	8,216.61	50,934.10	73,017.00	22,082.90	97,360.00	47.68%
Property Insurance	1,845.00	18,669.81	18,376.00	(293.81)	27,564.00	32.27%
Repairs and Maintenance - Bldg	4,580.56	20,662.26	33,879.00	13,216.74	50,790.00	59.32%
Custodial/Janitorial Service and Supplies	3,164.00	34,860.54	38,220.00	3,359.46	57,280.00	39.14%
Other Buildings and Grounds	1,150.80	14,134.26	9,966.00	(4,168.26)	14,940.00	5.39%
Total Buildings and Grounds	37,869.97	315,585.07	351,120.00	35,534.93	485,154.00	34.95%
Vehicles Expenses						
Fuel	21,408.60	185,862.23	249,153.00	63,290.77	426,844.00	56.46%
Repairs and Maintenance - Vehicle	15,066.06	95,559.58	83,300.00	(12,259.58)	124,800.00	23.43%
Vehicle Insurance	11,494.00	85,644.77	85,991.00	346.23	128,984.00	33.60%
Other Vehicle Expenses	500.00	4,245.97	4,600.00	354.03	6,850.00	38.02%
Total Vehicles Expenses	48,468.66	371,312.55	423,044.00	51,731.45	687,478.00	45.99%
In-State Travel	1,137.91	18,196.83	25,680.00	7,483.17	40,948.00	55.56%
Out-of-State Travel	8,284.07	16,389.99	41,987.00	25,597.01	50,357.00	67.45%
Continuing Education						
Registrations and Meeting, Other Fees	2,690.16	34,530.19	50,273.00	15,742.81	76,117.00	54.64%
Conferences and Continuing Education Meetings	1,268.75	25,173.52	45,520.00	20,346.48	68,280.00	63.13%
Total Continuing Education	3,958.91	59,703.71	95,793.00	36,089.29	144,397.00	58.65%
Public Relations	0.00	16,571.99	10,740.00	(5,831.99)	16,100.00	(2.93)%
Commercial Insurance						
Liability Insurance	3,982.00	34,247.06	31,536.00	(2,711.06)	47,300.00	27.60%
Total Commercial Insurance	3,982.00	34,247.06	31,536.00	(2,711.06)	47,300.00	27.60%
Supplies, Postage and Printing						
Computers, Software and Supplies	1,428.58	18,155.19	36,432.00	18,276.81	54,656.00	66.78%
General Office Supplies and Equipment	6,672.06	27,796.92	26,798.00	(998.92)	40,140.00	30.75%
Postage	0.00	4,026.59	7,048.00	3,021.41	10,530.00	61.76%
Library Supplies	0.00	0.00	136.00	136.00	200.00	100.00%
Delivery Supplies	0.00	36,050.45	27,939.00	(8,111.45)	41,800.00	13.75%
Other Supplies	0.00	0.00	80.00	80.00	120.00	100.00%
Total Supplies, Postage and Printing	8,100.64	86,029.15	98,433.00	12,403.85	147,446.00	41.65%
Telephone and Telecommunications	6,565.30	60,692.88	70,462.00	9,769.12	105,678.00	42.57%
Equipment Rental, Repair and Maintenance						
Equipment Rental	900.49	7,735.75	8,255.00	519.25	12,376.00	37.49%
Equipment Repair and Maintenance Agreements	2,027.26	96,818.95	104,384.00	7,565.05	156,573.00	38.16%
Total Equipment Rental, Repair and Maintenance	2,927.75	104,554.70	112,639.00	8,084.30	168,949.00	38.11%
Professional Services						
Legal	2,025.00	41,122.50	26,999.00	(14,123.50)	40,500.00	(1.54)%
Accounting	0.00	20,400.00	14,800.00	(5,600.00)	22,200.00	8.11%
Consulting	30,334.00	114,757.98	142,672.00	27,914.02	214,000.00	46.37%
Payroll Service Fees	3,435.17	23,531.37	24,200.00	668.63	36,300.00	35.18%

RAILS

Statement of Revenues and Expenditures

10 - General Fund

From 2/1/2023 Through 2/28/2023

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Total Professional Services	<u>35,794.17</u>	<u>199,811.85</u>	<u>208,671.00</u>	<u>8,859.15</u>	<u>313,000.00</u>	<u>36.16%</u>
Contractual Services						
Information Service Costs	568.76	5,140.67	18,084.00	12,943.33	27,114.00	81.04%
Contract Agreements w/ Systems, Member Libraries	(216.00)	1,075,050.74	1,209,845.00	134,794.26	1,638,012.00	34.37%
Outside Printing Services	0.00	0.00	360.00	360.00	540.00	100.00%
Other Contractual Services	<u>97,605.96</u>	<u>909,107.31</u>	<u>1,087,247.00</u>	<u>178,139.69</u>	<u>1,630,871.00</u>	<u>44.26%</u>
Total Contractual Services	97,958.72	1,989,298.72	2,315,536.00	326,237.28	3,296,537.00	39.65%
Professional Association Membership Dues	0.00	12,132.81	6,208.00	(5,924.81)	9,305.00	(30.39)%
Miscellaneous	<u>1,049.45</u>	<u>10,571.45</u>	<u>8,237.00</u>	<u>(2,334.45)</u>	<u>12,230.00</u>	<u>13.56%</u>
Total EXPENDITURES	868,651.36	9,282,934.74	9,937,191.00	654,256.26	14,604,337.00	36.44%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>376,486.23</u>	<u>3,784,014.48</u>	<u>766,506.00</u>	<u>3,017,508.48</u>	<u>556,769.00</u>	<u>579.64%</u>

RAILS
Statement of Revenues and Expenditures
Capital Projects Fund
From 2/1/2023 Through 2/28/2023

	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- Equipment	(17,006.91)	0.00	33,400.00	33,400.00	50,000.00	100.00%
Capital Outlays- Computers	18,101.90	33,017.78	46,700.00	13,682.22	70,000.00	52.83%
Capital Outlays- Furnitures & Fixtures	0.00	16,297.12	0.00	(16,297.12)	0.00	0.00%
Capital Outlays- Building and Improvements	5,815.00	50,086.00	83,350.00	33,264.00	125,000.00	59.93%
Capital Outlays - Vehicles	0.00	0.00	126,700.00	126,700.00	190,000.00	100.00%
Total Capital Outlays	<u>6,909.99</u>	<u>99,400.90</u>	<u>290,150.00</u>	<u>190,749.10</u>	<u>435,000.00</u>	<u>77.15%</u>
Total EXPENDITURES	6,909.99	99,400.90	290,150.00	190,749.10	435,000.00	77.15%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(6,909.99)</u>	<u>(99,400.90)</u>	<u>(290,150.00)</u>	<u>190,749.10</u>	<u>(435,000.00)</u>	<u>(77.15)%</u>

RAILS
Statement of Revenues and Expenditures
70 - Delivery
From 2/1/2023 Through 2/28/2023

	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	47,501.24	384,983.25	378,760.00	6,223.25	568,149.00	(32.24)%
Total Fees for Services and Materials	47,501.24	384,983.25	378,760.00	6,223.25	568,149.00	(32.24)%
Total REVENUES	47,501.24	384,983.25	378,760.00	6,223.25	568,149.00	(32.24)%
EXPENDITURES						
Personnel						
Other Professionals	26,780.32	235,672.27	217,544.00	(18,128.27)	352,681.00	33.18%
Support Services	123,095.79	840,453.88	839,475.00	(978.88)	1,360,965.00	38.25%
Social Security Taxes	10,711.32	77,443.71	80,824.00	3,380.29	131,096.00	40.93%
Unemployment Insurance	2,804.52	6,390.69	4,202.00	(2,188.69)	9,180.00	30.38%
Workers' Compensation	2,615.79	53,644.17	61,752.00	8,107.83	100,077.00	46.40%
Retirement Benefits	1,420.60	10,098.37	10,815.00	716.63	17,476.00	42.22%
Health, Dental and Life Insurance	29,629.67	206,841.38	221,936.00	15,094.62	332,835.00	37.85%
Temporary Help	0.00	26,462.38	14,700.00	(11,762.38)	21,000.00	(26.01)%
Total Personnel	197,058.01	1,457,006.85	1,451,248.00	(5,758.85)	2,325,310.00	37.34%
Buildings and Grounds						
Rent/Lease	12,190.38	112,588.11	124,695.00	12,106.89	166,262.00	32.28%
Lease Interest	1,185.66	11,844.67	0.00	(11,844.67)	0.00	0.00%
Utilities	978.12	6,163.65	7,272.00	1,108.35	9,700.00	36.46%
Property Insurance	132.00	1,258.00	1,360.00	102.00	2,040.00	38.33%
Repairs and Maintenance - Bldg	0.00	32.36	12,855.00	12,822.64	19,250.00	99.83%
Custodial/Janitorial Service and Supplies	0.00	2,145.00	3,980.00	1,835.00	5,920.00	63.77%
Other Buildings and Grounds	164.08	957.38	1,070.00	112.62	1,600.00	40.16%
Total Buildings and Grounds	14,650.24	134,989.17	151,232.00	16,242.83	204,772.00	34.08%
Vehicles Expenses						
Fuel	21,384.15	184,990.64	248,051.00	63,060.36	425,200.00	56.49%
Repairs and Maintenance - Vehicle	15,066.06	95,517.58	40,520.00	(54,997.58)	60,700.00	(57.36)%
Vehicle Insurance	9,195.00	70,153.77	71,032.00	878.23	106,548.00	34.16%
Other Vehicle Expenses	500.00	3,745.97	4,260.00	514.03	6,350.00	41.01%
Total Vehicles Expenses	46,145.21	354,407.96	363,863.00	9,455.04	598,798.00	40.81%
In-State Travel	0.00	2,765.61	3,113.00	347.39	4,567.00	39.44%
Continuing Education						
Registrations and Meeting, Other Fees	0.00	1,952.54	1,300.00	(652.54)	1,550.00	(25.97)%
Total Continuing Education	0.00	1,952.54	1,300.00	(652.54)	1,550.00	(25.97)%
Commercial Insurance						
Liability Insurance	344.00	2,443.00	2,408.00	(35.00)	3,612.00	32.36%
Total Commercial Insurance	344.00	2,443.00	2,408.00	(35.00)	3,612.00	32.36%
Supplies, Postage and Printing						
General Office Supplies and Equipment	650.02	1,964.02	420.00	(1,544.02)	610.00	(221.97)%
Postage	0.00	303.44	296.00	(7.44)	400.00	24.14%

RAILS

Statement of Revenues and Expenditures

70 - Delivery

From 2/1/2023 Through 2/28/2023

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Delivery Supplies	0.00	36,050.45	27,939.00	(8,111.45)	41,800.00	13.75%
Total Supplies, Postage and Printing	650.02	38,317.91	28,655.00	(9,662.91)	42,810.00	10.49%
Telephone and Telecommunications	1,578.52	11,512.23	13,870.00	2,357.77	20,790.00	44.63%
Equipment Rental, Repair and Maintenance						
Equipment Rental	93.71	668.64	959.00	290.36	1,436.00	53.44%
Total Equipment Rental, Repair and Maintenance	93.71	668.64	959.00	290.36	1,436.00	53.44%
Professional Services						
Legal	0.00	0.00	335.00	335.00	500.00	100.00%
Consulting	0.00	2,250.00	10,000.00	7,750.00	15,000.00	85.00%
Total Professional Services	0.00	2,250.00	10,335.00	8,085.00	15,500.00	85.48%
Contractual Services						
Other Contractual Services	84,148.07	706,742.63	833,119.00	126,376.37	1,249,677.00	43.45%
Total Contractual Services	84,148.07	706,742.63	833,119.00	126,376.37	1,249,677.00	43.45%
Miscellaneous	87.42	232.78	875.00	642.22	1,200.00	80.60%
Total EXPENDITURES	344,755.20	2,713,289.32	2,860,977.00	147,687.68	4,470,022.00	39.30%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(297,253.96)	(2,328,306.07)	(2,482,217.00)	153,910.93	(3,901,873.00)	(40.33)%

RAILS
Statement of Revenues and Expenditures
LLSAP Sub-Fund
From 2/1/2023 Through 2/28/2023

	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	78,008.25	111,966.00	(33,957.75)	151,688.00	(48.57)%
Total Fees for Services and Materials	0.00	78,008.25	111,966.00	(33,957.75)	151,688.00	(48.57)%
Total REVENUES	0.00	78,008.25	111,966.00	(33,957.75)	151,688.00	(48.57)%
EXPENDITURES						
Personnel						
Library Professionals	18,597.94	179,417.86	198,487.00	19,069.14	321,770.00	44.24%
Other Professionals	27,247.14	219,284.89	188,361.00	(30,923.89)	305,352.00	28.19%
Support Services	7,813.88	62,363.17	94,047.00	31,683.83	152,464.00	59.10%
Social Security Taxes	3,884.04	33,506.15	36,781.00	3,274.85	59,639.00	43.82%
Unemployment Insurance	965.49	2,006.31	1,802.00	(204.31)	2,448.00	18.04%
Workers' Compensation	14.23	431.95	528.00	96.05	822.00	47.45%
Retirement Benefits	515.12	4,426.20	4,963.00	536.80	8,030.00	44.88%
Health, Dental and Life Insurance	8,801.09	70,436.22	77,088.00	6,651.78	115,571.00	39.05%
Total Personnel	67,838.93	571,872.75	602,057.00	30,184.25	966,096.00	40.81%
Vehicles Expenses						
Fuel	0.00	0.00	336.00	336.00	500.00	100.00%
Vehicle Insurance	511.00	3,744.00	3,735.00	(9.00)	5,600.00	33.14%
Total Vehicles Expenses	511.00	3,744.00	4,071.00	327.00	6,100.00	38.62%
In-State Travel	0.00	840.55	2,042.00	1,201.45	3,564.00	76.42%
Continuing Education						
Registrations and Meeting, Other Fees	0.00	550.00	100.00	(450.00)	1,825.00	69.86%
Total Continuing Education	0.00	550.00	100.00	(450.00)	1,825.00	69.86%
Supplies, Postage and Printing						
General Office Supplies and Equipment	0.00	418.67	580.00	161.33	850.00	50.74%
Postage	0.00	0.00	136.00	136.00	200.00	100.00%
Total Supplies, Postage and Printing	0.00	418.67	716.00	297.33	1,050.00	60.13%
Telephone and Telecommunications	361.77	2,527.29	2,960.00	432.71	4,440.00	43.08%
Contractual Services						
Information Service Costs	0.00	384.00	540.00	156.00	800.00	52.00%
Contract Agreements w/ Systems, Member Libraries	0.00	1,058,345.64	1,060,509.00	2,163.36	1,414,012.00	25.15%
Total Contractual Services	0.00	1,058,729.64	1,061,049.00	2,319.36	1,414,812.00	25.17%
Miscellaneous	0.00	2,112.00	0.00	(2,112.00)	0.00	0.00%
Total EXPENDITURES	68,711.70	1,640,794.90	1,672,995.00	32,200.10	2,397,887.00	31.57%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(68,711.70)	(1,562,786.65)	(1,561,029.00)	(1,757.65)	(2,246,199.00)	(30.43)%