

RAILS - Reaching Across Illinois Library System
Cash, Cash Equivalents & Investments
June 30, 2024

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>RAILS Operations Checking</u> <u>Money Market Account</u>		\$ 6,020.35	5.420%	Demand	\$ 318.83
<u>Hinsdale Bank & Trust</u> <u>Reaching Across Illinois Library System</u>	<u>Hinsdale Bank & Trust</u> <u>Checking Account</u>		\$ 431,095.73	0.000%	Demand	N/A
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Financial Network</u> <u>IPrime Investment Pool</u>		\$ 146,908.63	5.208%	Demand	\$ 8,067.42
<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>		\$ 21,608,274.44	5.640%	Demand	\$ 1,180,762.92
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>U.S Treasury Note</u>	\$ -	\$ -	0.717%	7/31/2023	\$ 108.41
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>U.S Treasury Note</u>	\$ -	\$ -	0.900%	1/15/2024	\$ 723.06
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - Financial Federal Bank</u>		\$ -	3.050%	8/2/2023	\$ 668.41
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - First Bank of Ohio</u>		\$ -	2.943%	8/2/2023	\$ 644.27
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - Global Bank</u>		\$ -	2.900%	8/2/2023	\$ 646.56
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - First National Bank</u>		\$ -	2.951%	8/2/2023	\$ 622.66
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - Wells Fargo Bank NA</u>	\$ 249,000.00	\$ 247,885.80	4.405%	2/6/2025	\$ 11,329.79
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - Machias Savings Bank</u>	\$ 220,000.00	\$ 218,905.53	4.322%	2/7/2025	\$ 9,776.86
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - First United Bk & Trust</u>	\$ 248,000.00	\$ 246,826.60	4.354%	2/10/2025	\$ 11,142.71
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - Mainstreet Bank</u>	\$ 248,000.00	\$ 246,826.60	4.302%	2/10/2025	\$ 11,135.41
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - Schertz Bank & Trust</u>	\$ 249,841.75	\$ 226,000.00	4.843%	8/4/2025	\$ 10,972.76
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - Baxter Credit Union</u>	\$ 249,845.32	\$ 227,750.00	4.977%	8/4/2025	\$ 11,276.51

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June 30, 2024

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<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - First Bank of Ohio</u>	\$ 249,862.00	\$ 226,800.00	4.992%	8/4/2025	\$ 11,311.24
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - Cornerstone Bank</u>	\$ 249,610.18	\$ 227,150.00	5.112%	8/4/2025	\$ 11,571.44
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - First National Bank</u>	\$ 120,230.71	\$ 109,000.00	5.028%	8/11/2025	\$ 5,399.30
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - BMO Harris Bank NA</u>	\$ 243,000.00	\$ 242,530.27	4.856%	8/11/2025	\$ 10,937.38
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - Townebank</u>	\$ 243,000.00	\$ 242,627.35	4.906%	8/11/2025	\$ 10,944.78
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - Citizens Bank</u>	\$ 248,000.00	\$ 247,603.53	4.855%	8/15/2025	\$ 10,804.06
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - First Source Bank</u>	\$ 243,000.00	\$ 241,626.97	4.806%	8/21/2025	\$ 10,404.35
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - KS State Bank</u>	\$ 249,895.76	\$ 221,100.00	4.175%	2/1/2027	\$ 4,316.18
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - The Federal Savings Bank</u>	\$ 249,879.63	\$ 222,650.00	3.934%	2/1/2027	\$ 4,066.77
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - Bank of Houston</u>	\$ 249,899.13	\$ 223,400.00	3.947%	2/1/2027	\$ 4,080.52
<u>PMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PMA Securities</u> <u>CD - BNY Mellon NA</u>	\$ 244,000.00	\$ 239,047.33	3.932%	2/5/2027	\$ 3,837.62
Total Cash and Investments / Weighted Average Annual Interest Rate		<u>\$ 4,055,064.48</u>	<u>\$ 26,074,912.33</u>	5.3793%		<u>\$ 1,345,870.22</u>

**RAILS - Reaching Across Illinois Library System
Cash Position of the General Fund
Projected as of June 30, 2024**

		<u>6/30/2024</u>
Total Cash and Investments - All Funds	\$	26,075,000
Less: Cash & Cash Equivalents - Special Revenue Fund	\$	-
Cash & Cash Equivalents - Capital Project Fund	\$	<u>1,539,000</u>
Unassigned Cash and Investments - General Fund	(A) \$	<u><u>24,536,000</u></u>
Projected FY2025 Budget average monthly expenditures (not including reimbursable expenses) - General Fund	(B) \$	<u><u>1,182,000</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 February 2026

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 6/30/2024

	General Fund	Capital Projects Fund	Total
Assets			
Cash & Cash Equivalents	20,653,018.31	1,539,280.84	22,192,299.15
Investments	3,882,613.18	0.00	3,882,613.18
Grants Receivables	0.00	0.00	0.00
Due from Other Funds	0.00	0.00	0.00
Accounts Receivables	504,334.43	0.00	504,334.43
Accrued Investment Income	83,685.59	0.00	83,685.59
Prepaid Expenses	242,854.93	0.00	242,854.93
Other Assets	20,459.38	0.00	20,459.38
Total Assets	<u>25,386,965.82</u>	<u>1,539,280.84</u>	<u>26,926,246.66</u>
Liabilities			
Accounts Payable	145,236.90	0.00	145,236.90
Accrued Liabilities	374,014.90	0.00	374,014.90
Due Other Funds	0.00	0.00	0.00
Deferred Revenue	42,522.28	0.00	42,522.28
Other Liabilities			
Funds Held for Consortium	575,255.48	0.00	575,255.48
Other	0.00	0.00	0.00
Total Other Liabilities	<u>575,255.48</u>	<u>0.00</u>	<u>575,255.48</u>
Other Long-Term Obligations	11,930.44	0.00	11,930.44
Total Liabilities	<u>1,148,960.00</u>	<u>0.00</u>	<u>1,148,960.00</u>
Fund Balances			
Beginning Fund Balance	22,439,862.26	2,225,207.32	24,665,069.58
Current YTD Net Income			
SBITA Proceeds	439,521.00	0.00	439,521.00
Lease Proceeds	164,869.00	0.00	164,869.00
Capital Outlays- Equipment	0.00	0.00	0.00
Capital Outlays- Computers	0.00	0.00	0.00
Capital Outlays- Furnitures & Fixtures	0.00	0.00	0.00
Capital Outlays- Building and Improvements	0.00	(131,451.48)	(131,451.48)
Capital Outlays - Vehicles	0.00	(554,475.00)	(554,475.00)
Capital Outlays - Leases	(164,869.00)	0.00	(164,869.00)
Capital Outlays - SBITAs	(439,521.00)	0.00	(439,521.00)
Other	1,798,143.56	0.00	1,798,143.56
Total Current YTD Net Income	<u>1,798,143.56</u>	<u>(685,926.48)</u>	<u>1,112,217.08</u>
Total Fund Balances	<u>24,238,005.82</u>	<u>1,539,280.84</u>	<u>25,777,286.66</u>
Total Liabilities and Fund Balances	<u>25,386,965.82</u>	<u>1,539,280.84</u>	<u>26,926,246.66</u>

RAILS
Statement of Revenues and Expenditures
10 - General Fund
From 6/1/2024 Through 6/30/2024

	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	11,871,713.71	11,871,714.00	(0.29)	11,871,714.00	(0.00)%
Other State Grants	16,769.03	99,238.00	0.00	99,238.00	0.00	0.00%
Total State Grants	16,769.03	11,970,951.71	11,871,714.00	99,237.71	11,871,714.00	0.84%
Fees for Services and Materials						
Fees for Services and Materials	38,286.01	1,441,294.50	1,382,052.00	59,242.50	1,382,052.00	4.29%
Total Fees for Services and Materials	38,286.01	1,441,294.50	1,382,052.00	59,242.50	1,382,052.00	4.29%
Reimbursements						
Reimbursements	179,496.00	2,782,980.38	2,940,700.00	(157,719.62)	2,940,700.00	(5.36)%
E-Rate Reimbursements	0.00	6,880.82	6,120.00	760.82	6,120.00	12.43%
Total Reimbursements	179,496.00	2,789,861.20	2,946,820.00	(156,958.80)	2,946,820.00	(5.33)%
Investment Income						
Investment Income	121,764.67	1,345,870.22	700,000.00	645,870.22	700,000.00	92.27%
Net Increase (Decrease) in Market Value of Investments	2,762.86	29,029.76	0.00	29,029.76	0.00	0.00%
Total Investment Income	124,527.53	1,374,899.98	700,000.00	674,899.98	700,000.00	96.41%
Other Revenue						
Rental Income	0.00	1,000.00	500.00	500.00	500.00	100.00%
Other Revenue	5,125.00	6,875.00	3,000.00	3,875.00	3,000.00	129.17%
SBITA Proceeds	439,521.00	439,521.00	0.00	439,521.00	0.00	0.00%
Lease Proceeds	0.00	164,869.00	0.00	164,869.00	0.00	0.00%
Total Other Revenue	444,646.00	612,265.00	3,500.00	608,765.00	3,500.00	17,393.29%
Total REVENUES	803,724.57	18,189,272.39	16,904,086.00	1,285,186.39	16,904,086.00	7.60%
EXPENDITURES						
Personnel						
Library Professionals	180,079.50	1,458,624.00	1,588,260.00	129,636.00	1,588,260.00	8.16%
Other Professionals	228,105.69	1,982,095.89	1,973,059.00	(9,036.89)	1,973,059.00	(0.46)%
Support Services	239,116.98	2,099,832.11	2,157,506.00	57,673.89	2,157,506.00	2.67%
Social Security Taxes	46,566.45	400,401.18	437,689.00	37,287.82	437,689.00	8.52%
Unemployment Insurance	539.87	24,490.40	27,618.00	3,127.60	27,618.00	11.32%
Workers' Compensation	11,445.43	96,146.26	115,175.00	19,028.74	115,175.00	16.52%
Retirement Benefits	5,657.96	50,289.66	64,048.00	13,758.34	64,048.00	21.48%
Health, Dental and Life Insurance	73,084.60	826,133.02	900,908.00	74,774.98	900,908.00	8.30%
Other Fringe Benefits	754.78	11,589.35	19,000.00	7,410.65	19,000.00	39.00%
Temporary Help	0.00	34,538.92	24,000.00	(10,538.92)	24,000.00	(43.91)%
Recruiting	116.80	7,884.58	12,000.00	4,115.42	12,000.00	34.30%
Total Personnel	785,468.06	6,992,025.37	7,319,263.00	327,237.63	7,319,263.00	4.47%
Library Materials						
Print Materials	27.96	19,953.98	2,850.00	(17,103.98)	2,850.00	(600.14)%
E-Resources	309,857.99	3,416,741.59	3,478,500.00	61,758.41	3,478,500.00	1.78%
Total Library Materials	309,885.95	3,436,695.57	3,481,350.00	44,654.43	3,481,350.00	1.28%

RAILS
Statement of Revenues and Expenditures
10 - General Fund
From 6/1/2024 Through 6/30/2024

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Buildings and Grounds						
Rent/Lease	760.48	266,079.90	283,372.00	17,292.10	283,372.00	6.10%
Lease Interest	0.00	26,298.00	0.00	(26,298.00)	0.00	0.00%
Utilities	18,491.58	109,067.23	117,869.00	8,801.77	117,869.00	7.47%
Property Insurance	1,882.00	24,206.23	30,350.00	6,143.77	30,350.00	20.24%
Repairs and Maintenance - Bldg	18,006.14	83,020.71	64,265.00	(18,755.71)	64,265.00	(29.18)%
Custodial/Janitorial Service and Supplies	5,264.34	54,476.67	57,400.00	2,923.33	57,400.00	5.09%
Other Buildings and Grounds	<u>1,630.56</u>	<u>17,933.35</u>	<u>17,087.00</u>	<u>(846.35)</u>	<u>17,087.00</u>	<u>(4.95)%</u>
Total Buildings and Grounds	46,035.10	581,082.09	570,343.00	(10,739.09)	570,343.00	(1.88)%
Vehicles Expenses						
Fuel	47,091.19	271,675.34	427,220.00	155,544.66	427,220.00	36.41%
Repairs and Maintenance - Vehicle	13,813.92	168,532.54	121,400.00	(47,132.54)	121,400.00	(38.82)%
Vehicle Insurance	14,352.00	155,064.52	149,000.00	(6,064.52)	149,000.00	(4.07)%
Other Vehicle Expenses	<u>610.40</u>	<u>6,667.25</u>	<u>16,250.00</u>	<u>9,582.75</u>	<u>16,250.00</u>	<u>58.97%</u>
Total Vehicles Expenses	75,867.51	601,939.65	713,870.00	111,930.35	713,870.00	15.68%
In-State Travel						
Board Member Travel	570.17	7,675.51	15,200.00	7,524.49	15,200.00	49.50%
Other	<u>1,321.76</u>	<u>24,710.99</u>	<u>56,772.00</u>	<u>32,061.01</u>	<u>56,772.00</u>	<u>56.47%</u>
Total In-State Travel	1,891.93	32,386.50	71,972.00	39,585.50	71,972.00	55.00%
Out-of-State Travel	13,852.78	43,916.81	73,065.00	29,148.19	73,065.00	39.89%
Continuing Education						
Registrations and Meeting, Other Fees	2,871.11	55,667.64	86,305.00	30,637.36	86,305.00	35.50%
Conferences and Continuing Education Meetings	14,300.00	78,972.50	86,000.00	7,027.50	86,000.00	8.17%
Total Continuing Education	<u>17,171.11</u>	<u>134,640.14</u>	<u>172,305.00</u>	<u>37,664.86</u>	<u>172,305.00</u>	<u>21.86%</u>
Public Relations	0.00	5,770.84	27,100.00	21,329.16	27,100.00	78.71%
Commercial Insurance						
Liability Insurance	<u>4,253.00</u>	<u>55,408.39</u>	<u>58,075.00</u>	<u>2,666.61</u>	<u>58,075.00</u>	<u>4.59%</u>
Total Commercial Insurance	4,253.00	55,408.39	58,075.00	2,666.61	58,075.00	4.59%
Supplies, Postage and Printing						
Computers, Software and Supplies	56,974.01	124,316.13	95,253.00	(29,063.13)	95,253.00	(30.51)%
General Office Supplies and Equipment	3,818.32	36,109.13	42,234.00	6,124.87	42,234.00	14.50%
Postage	1,290.34	12,001.40	10,983.00	(1,018.40)	10,983.00	(9.27)%
Delivery Supplies	<u>305.24</u>	<u>77,392.12</u>	<u>46,850.00</u>	<u>(30,542.12)</u>	<u>46,850.00</u>	<u>(65.19)%</u>
Total Supplies, Postage and Printing	62,387.91	249,818.78	195,320.00	(54,498.78)	195,320.00	(27.90)%
Telephone and Telecommunications	11,127.13	102,190.67	116,886.00	14,695.33	116,886.00	12.57%
Equipment Rental, Repair and Maintenance						
Equipment Rental	718.91	8,950.77	12,985.00	4,034.23	12,985.00	31.07%
Equipment Repair and Maintenance Agreements	<u>5,292.24</u>	<u>130,489.25</u>	<u>125,537.00</u>	<u>(4,952.25)</u>	<u>125,537.00</u>	<u>(3.94)%</u>
Total Equipment Rental, Repair and Maintenance	6,011.15	139,440.02	138,522.00	(918.02)	138,522.00	(0.66)%
Professional Services						
Legal	2,898.75	25,752.75	55,000.00	29,247.25	55,000.00	53.18%

RAILS

Statement of Revenues and Expenditures

10 - General Fund

From 6/1/2024 Through 6/30/2024

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Accounting	0.00	21,094.60	23,000.00	1,905.40	23,000.00	8.28%
Consulting	8,513.01	146,444.87	156,500.00	10,055.13	156,500.00	6.43%
Payroll Service Fees	2,989.59	38,582.22	38,115.00	(467.22)	38,115.00	(1.23)%
Total Professional Services	14,401.35	231,874.44	272,615.00	40,740.56	272,615.00	14.94%
Contractual Services						
Information Service Costs	1,521.40	35,585.12	49,486.00	13,900.88	49,486.00	28.09%
Contract Agreements w/ Systems, Member Libraries	1,916.62	1,640,643.43	1,736,871.00	96,227.57	1,736,871.00	5.54%
Other Contractual Services	154,392.83	1,487,383.00	1,628,297.00	140,914.00	1,628,297.00	8.65%
Total Contractual Services	157,830.85	3,163,611.55	3,414,654.00	251,042.45	3,414,654.00	7.35%
Professional Association Membership Dues	100.00	6,475.00	11,475.00	5,000.00	11,475.00	43.57%
Miscellaneous	518.75	9,463.01	11,823.00	2,359.99	11,823.00	19.96%
Capital Outlays						
Capital Outlays - Leases	0.00	164,869.00	0.00	(164,869.00)	0.00	0.00%
Capital Outlays - SBITAs	439,521.00	439,521.00	0.00	(439,521.00)	0.00	0.00%
Total Capital Outlays	439,521.00	604,390.00	0.00	(604,390.00)	0.00	0.00%
Total EXPENDITURES	1,946,323.58	16,391,128.83	16,648,638.00	257,509.17	16,648,638.00	1.55%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(1,142,599.01)	1,798,143.56	255,448.00	1,542,695.56	255,448.00	603.92%

RAILS
Statement of Revenues and Expenditures
Capital Projects Fund
From 6/1/2024 Through 6/30/2024

	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	(35,900.05)	0.00	0.00	0.00	0.00	0.00%
Capital Outlays- Computers	(12,900.00)	0.00	15,000.00	15,000.00	15,000.00	100.00%
Capital Outlays- Building and Improvements	14,539.71	131,451.48	134,000.00	2,548.52	134,000.00	1.90%
Capital Outlays - Vehicles	0.00	554,475.00	750,000.00	195,525.00	750,000.00	26.07%
Total Capital Outlays	<u>(34,260.34)</u>	<u>685,926.48</u>	<u>899,000.00</u>	<u>213,073.52</u>	<u>899,000.00</u>	<u>23.70%</u>
Total EXPENDITURES	(34,260.34)	685,926.48	899,000.00	213,073.52	899,000.00	23.70%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>34,260.34</u>	<u>(685,926.48)</u>	<u>(899,000.00)</u>	<u>213,073.52</u>	<u>(899,000.00)</u>	<u>(23.70)%</u>

RAILS
Statement of Revenues and Expenditures
70 - Delivery
From 6/1/2024 Through 6/30/2024

	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	54,500.79	597,691.31	597,672.00	19.31	597,672.00	0.00%
Total Fees for Services and Materials	54,500.79	597,691.31	597,672.00	19.31	597,672.00	0.00%
Other Revenue						
Rental Income	0.00	1,000.00	500.00	500.00	500.00	100.00%
Lease Proceeds	0.00	164,869.00	0.00	164,869.00	0.00	0.00%
Total Other Revenue	0.00	165,869.00	500.00	165,369.00	500.00	33,073.80%
Total REVENUES	54,500.79	763,560.31	598,172.00	165,388.31	598,172.00	27.65%
EXPENDITURES						
Personnel						
Other Professionals	45,579.20	391,010.22	396,442.00	5,431.78	396,442.00	1.37%
Support Services	176,311.34	1,558,714.22	1,564,067.00	5,352.78	1,564,067.00	0.34%
Social Security Taxes	15,610.88	136,022.85	149,984.00	13,961.15	149,984.00	9.31%
Unemployment Insurance	384.35	11,083.59	13,005.00	1,921.41	13,005.00	14.77%
Workers' Compensation	11,050.96	89,707.58	111,711.00	22,003.42	111,711.00	19.70%
Retirement Benefits	1,942.74	17,702.38	21,961.00	4,258.62	21,961.00	19.39%
Health, Dental and Life Insurance	36,077.23	410,218.06	443,983.00	33,764.94	443,983.00	7.61%
Temporary Help	0.00	34,538.92	24,000.00	(10,538.92)	24,000.00	(43.91)%
Total Personnel	286,956.70	2,648,997.82	2,725,153.00	76,155.18	2,725,153.00	2.79%
Library Materials						
Print Materials	0.00	70.20	0.00	(70.20)	0.00	0.00%
Total Library Materials	0.00	70.20	0.00	(70.20)	0.00	0.00%
Buildings and Grounds						
Rent/Lease	760.48	235,833.61	251,891.00	16,057.39	251,891.00	6.37%
Lease Interest	0.00	23,937.28	0.00	(23,937.28)	0.00	0.00%
Utilities	2,951.26	24,483.20	35,288.00	10,804.80	35,288.00	30.62%
Property Insurance	903.00	12,769.99	14,620.00	1,850.01	14,620.00	12.65%
Repairs and Maintenance - Bldg	10,204.19	51,738.68	46,203.00	(5,535.68)	46,203.00	(11.98)%
Custodial/Janitorial Service and Supplies	3,431.00	32,585.56	31,854.00	(731.56)	31,854.00	(2.30)%
Other Buildings and Grounds	1,314.18	7,502.48	8,471.00	968.52	8,471.00	11.43%
Total Buildings and Grounds	19,564.11	388,850.80	388,327.00	(523.80)	388,327.00	(0.13)%
Vehicles Expenses						
Fuel	46,849.46	270,347.57	425,500.00	155,152.43	425,500.00	36.46%
Repairs and Maintenance - Vehicle	13,473.35	164,759.83	118,500.00	(46,259.83)	118,500.00	(39.04)%
Vehicle Insurance	12,456.00	131,947.52	126,365.00	(5,582.52)	126,365.00	(4.42)%
Other Vehicle Expenses	610.40	6,667.25	16,250.00	9,582.75	16,250.00	58.97%
Total Vehicles Expenses	73,389.21	573,722.17	686,615.00	112,892.83	686,615.00	16.44%
In-State Travel	0.00	1,614.15	5,849.00	4,234.85	5,849.00	72.40%
Continuing Education						
Registrations and Meeting, Other Fees	0.00	2,044.50	1,600.00	(444.50)	1,600.00	(27.78)%

RAILS

Statement of Revenues and Expenditures

70 - Delivery

From 6/1/2024 Through 6/30/2024

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Total Continuing Education	0.00	2,044.50	1,600.00	(444.50)	1,600.00	(27.78)%
Commercial Insurance						
Liability Insurance	2,578.00	27,961.07	31,970.00	4,008.93	31,970.00	12.54%
Total Commercial Insurance	2,578.00	27,961.07	31,970.00	4,008.93	31,970.00	12.54%
Supplies, Postage and Printing						
Computers, Software and Supplies	83.46	364.58	500.00	135.42	500.00	27.08%
General Office Supplies and Equipment	361.69	5,055.86	4,750.00	(305.86)	4,750.00	(6.44)%
Postage	0.00	371.72	650.00	278.28	650.00	42.81%
Delivery Supplies	305.24	77,392.12	46,850.00	(30,542.12)	46,850.00	(65.19)%
Total Supplies, Postage and Printing	750.39	83,184.28	52,750.00	(30,434.28)	52,750.00	(57.70)%
Telephone and Telecommunications	5,882.99	44,663.57	53,116.00	8,452.43	53,116.00	15.91%
Equipment Rental, Repair and Maintenance						
Equipment Rental	233.49	3,016.12	6,485.00	3,468.88	6,485.00	53.49%
Equipment Repair and Maintenance Agreements	0.00	2,744.85	650.00	(2,094.85)	650.00	(322.28)%
Total Equipment Rental, Repair and Maintenance	233.49	5,760.97	7,135.00	1,374.03	7,135.00	19.26%
Professional Services						
Consulting	0.00	0.00	10,000.00	10,000.00	10,000.00	100.00%
Total Professional Services	0.00	0.00	10,000.00	10,000.00	10,000.00	100.00%
Contractual Services						
Other Contractual Services	140,473.48	1,175,406.99	1,214,928.00	39,521.01	1,214,928.00	3.25%
Total Contractual Services	140,473.48	1,175,406.99	1,214,928.00	39,521.01	1,214,928.00	3.25%
Miscellaneous	17.06	1,556.93	900.00	(656.93)	900.00	(72.99)%
Capital Outlays						
Capital Outlays - Leases	0.00	164,869.00	0.00	(164,869.00)	0.00	0.00%
Total Capital Outlays	0.00	164,869.00	0.00	(164,869.00)	0.00	0.00%
Total EXPENDITURES	529,845.43	5,118,702.45	5,178,343.00	59,640.55	5,178,343.00	1.15%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(475,344.64)	(4,355,142.14)	(4,580,171.00)	225,028.86	(4,580,171.00)	(4.91)%

RAILS
Statement of Revenues and Expenditures
LLSAP Sub-Fund
From 6/1/2024 Through 6/30/2024

	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	(16,214.78)	269,699.22	285,914.00	(16,214.78)	285,914.00	(5.67)%
Total Fees for Services and Materials	(16,214.78)	269,699.22	285,914.00	(16,214.78)	285,914.00	(5.67)%
Total REVENUES	(16,214.78)	269,699.22	285,914.00	(16,214.78)	285,914.00	(5.67)%
EXPENDITURES						
Personnel						
Library Professionals	40,007.97	341,614.33	342,447.00	832.67	342,447.00	0.24%
Other Professionals	35,104.67	349,476.73	371,855.00	22,378.27	371,855.00	6.02%
Support Services	12,515.72	106,415.80	106,799.00	383.20	106,799.00	0.36%
Social Security Taxes	6,411.06	54,761.32	62,816.00	8,054.68	62,816.00	12.82%
Unemployment Insurance	0.00	2,369.39	3,468.00	1,098.61	3,468.00	31.68%
Workers' Compensation	78.84	1,818.05	681.00	(1,137.05)	681.00	(166.97)%
Retirement Benefits	771.11	7,319.71	9,279.00	1,959.29	9,279.00	21.12%
Health, Dental and Life Insurance	8,424.25	113,503.78	134,782.00	21,278.22	134,782.00	15.79%
Total Personnel	103,313.62	977,279.11	1,032,127.00	54,847.89	1,032,127.00	5.31%
Buildings and Grounds						
Rent/Lease	(23,901.95)	6,344.34	31,481.00	25,136.66	31,481.00	79.85%
Lease Interest	0.00	2,360.72	0.00	(2,360.72)	0.00	0.00%
Utilities	276.25	3,051.55	3,601.00	549.45	3,601.00	15.26%
Property Insurance	99.00	1,171.24	1,730.00	558.76	1,730.00	32.30%
Repairs and Maintenance - Bldg	0.00	4,178.76	2,837.00	(1,341.76)	2,837.00	(47.30)%
Custodial/Janitorial Service and Supplies	344.34	3,202.85	3,346.00	143.15	3,346.00	4.28%
Other Buildings and Grounds	50.23	501.73	764.00	262.27	764.00	34.33%
Total Buildings and Grounds	(23,132.13)	20,811.19	43,759.00	22,947.81	43,759.00	52.44%
Vehicles Expenses						
Fuel	52.08	52.08	500.00	447.92	500.00	89.58%
Repairs and Maintenance - Vehicle	0.00	104.36	400.00	295.64	400.00	73.91%
Vehicle Insurance	542.00	6,312.00	6,000.00	(312.00)	6,000.00	(5.20)%
Total Vehicles Expenses	594.08	6,468.44	6,900.00	431.56	6,900.00	6.25%
In-State Travel	0.00	611.38	3,189.00	2,577.62	3,189.00	80.83%
Continuing Education						
Registrations and Meeting, Other Fees	0.00	292.57	2,200.00	1,907.43	2,200.00	86.70%
Total Continuing Education	0.00	292.57	2,200.00	1,907.43	2,200.00	86.70%
Commercial Insurance						
Liability Insurance	329.00	3,513.32	3,705.00	191.68	3,705.00	5.17%
Total Commercial Insurance	329.00	3,513.32	3,705.00	191.68	3,705.00	5.17%
Supplies, Postage and Printing						
Computers, Software and Supplies	0.00	59.99	7,743.00	7,683.01	7,743.00	99.23%
General Office Supplies and Equipment	82.77	367.42	300.00	(67.42)	300.00	(22.47)%
Postage	0.00	0.00	50.00	50.00	50.00	100.00%

RAILS

Statement of Revenues and Expenditures

LLSAP Sub-Fund

From 6/1/2024 Through 6/30/2024

	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>82.77</u>	<u>427.41</u>	<u>8,093.00</u>	<u>7,665.59</u>	<u>8,093.00</u>	<u>94.72%</u>
Telephone and Telecommunications	1,256.07	9,590.92	9,240.00	(350.92)	9,240.00	(3.80)%
Equipment Rental, Repair and Maintenance						
Equipment Rental	62.87	1,087.26	0.00	(1,087.26)	0.00	0.00%
Equipment Repair and Maintenance Agreements	0.00	0.00	1,994.00	1,994.00	1,994.00	100.00%
Total Equipment Rental, Repair and Maintenance	<u>62.87</u>	<u>1,087.26</u>	<u>1,994.00</u>	<u>906.74</u>	<u>1,994.00</u>	<u>45.47%</u>
Contractual Services						
Contract Agreements w/ Systems, Member Libraries	0.00	1,349,871.42	1,349,871.00	(0.42)	1,349,871.00	(0.00)%
Total Contractual Services	<u>0.00</u>	<u>1,349,871.42</u>	<u>1,349,871.00</u>	<u>(0.42)</u>	<u>1,349,871.00</u>	<u>(0.00)%</u>
Depreciation						
Amortization - Leases	24,022.15	24,022.15	0.00	(24,022.15)	0.00	0.00%
Total Depreciation	<u>24,022.15</u>	<u>24,022.15</u>	<u>0.00</u>	<u>(24,022.15)</u>	<u>0.00</u>	<u>0.00%</u>
Total EXPENDITURES	106,528.43	2,393,975.17	2,461,078.00	67,102.83	2,461,078.00	2.73%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(122,743.21)</u>	<u>(2,124,275.95)</u>	<u>(2,175,164.00)</u>	<u>50,888.05</u>	<u>(2,175,164.00)</u>	<u>(2.34)%</u>