

Illinois Heartland Library System
Statement of Revenues and Expenditures
Fund #10 - General Fund

Attachment 6.2

	April 2023 (04/01/2023 - 04/30/2023)	YTD Actuals (07/01/2022 - 04/30/2023)	YTD Budget (07/01/2022 - 04/30/2023)	YTD Budget Variance (07/01/2022 - 04/30/2023)	IHLS Approved FY2023 Budget	Total Budget Variance - IHLS Board Approved FY2023 Budget	IHLS Approved FY2023 Total Budget Remaining Percentage ^b	Audited FY2022 Actuals (07/01/2021 - 06/30/2022)
Revenues								
State Grants	0.00	3,260,129.81	3,266,666.70	(6,536.89)	3,920,000.00	(659,870.19)	(16.83)%	3,400,700.32
Fees for Services and Materials	0.00	4,696.42	3,041.70	1,654.72	3,650.00	1,046.42	28.67%	4,517.43
Investment Income	20,622.95	143,460.74	1,850.80	141,609.94	2,221.00	141,239.74	6,359.29%	11,706.18
Other Revenue	26,575.88	271,428.52	280,263.30	(8,834.78)	336,316.00	(64,887.48)	(19.29)%	316,706.63
Total Revenues	47,198.83	3,679,715.49	3,551,822.50	127,892.99	4,262,187.00	(582,471.51)	(13.67)%	3,733,630.56
Expenses								
Personnel	219,512.39	2,295,590.08	2,502,870.80	207,280.72	3,003,445.00	707,854.92	23.57%	2,524,217.76
Building and Grounds	14,958.14	198,466.25	231,174.20	32,707.95	277,409.00	78,942.75	28.46%	246,369.62
Vehicle Expenses	32,968.71	332,883.47	463,185.90	130,302.43	555,823.00	222,939.53	40.11%	418,402.59
Travel, Meetings & Continuing for Staff/Board	3,227.49	41,575.59	69,494.20	27,918.61	83,393.00	41,817.41	50.14%	15,909.39
Conferences & Continuing Education Meetings	0.00	12,754.38	27,041.70	14,287.32	32,450.00	19,695.62	60.70%	16,319.90
Public Relations	3,288.39	13,069.17	35,405.00	22,335.83	42,486.00	29,416.83	69.24%	16,649.73
Liability Insurance	0.00	19,840.33	16,828.30	(3,012.03)	20,194.00	353.67	1.75% ^c	18,396.92
Supplies, Postage & Printing	6,982.20	47,074.60	119,525.00	72,450.40	143,430.00	96,355.40	67.18%	149,555.46
Telephone & Telecommunications	2,463.85	18,609.95	26,585.00	7,975.05	31,902.00	13,292.05	41.67%	25,164.18
Equipment Rental, Repair and Maintenance	476.76	4,063.42	5,099.20	1,035.78	6,119.00	2,055.58	33.59%	5,291.33
Professional Services	3,322.00	49,710.82	69,125.00	19,414.18	82,950.00	33,239.18	40.07%	44,524.02
Contractual Services	4,396.84	46,746.52	67,048.30	20,301.78	80,458.00	33,711.48	41.90%	66,334.85
Professional Membership Dues	236.00	4,448.00	5,763.30	1,315.30	6,916.00	2,468.00	35.69%	7,054.00
Miscellaneous	2,166.52	5,997.34	6,866.70	869.36	8,240.00	2,242.66	27.22%	6,725.72
Total Expenses	293,999.29	3,090,829.92	3,646,012.60	555,182.68 ^a	4,375,215.00	1,284,385.08	29.36%	3,560,915.47
Inter-Company Transfers								
Transfer to Other Funds	0.00	0.00	(250,000.00)	250,000.00	(300,000.00)	300,000.00	(100.00)%	(292,935.00)
Total Inter-Company Transfers	0.00	0.00	(250,000.00)	250,000.00	(300,000.00)	300,000.00	(100.00)%	(292,935.00)
Net Pass-Through								
Reimbursements	0.00	4,568.33	785.00	3,783.33	942.00	3,626.33	384.96%	2,101.67
Dreamhost	0.00	191.88	438.30	(246.42)	526.00	(334.12)	(63.52)%	489.69
Reimbursement	(35.98)	(5,028.07)	(1,223.30)	(3,804.77)	(1,468.00)	(3,560.07)	242.51%	(2,575.36)
Total Net Pass-Through	(35.98)	(267.86)	0.00	(267.86)	0.00	(267.86)	0.00%	16.00
Total Revenue Over (Under) Expense	(246,836.44)	588,617.71	(344,190.10)	932,807.81	(413,028.00)	1,001,645.71	(242.51)%	(120,203.91)

Explanations:

^a Total Expenses YTD Actuals are below YTD Budget by 15.2%.

^b The target benchmark of the remaining budget should be 17% for all budget line items except "Personnel" which should be 15% based on total of 26 payrolls for the fiscal year.

^c Includes premiums that were paid on an annual basis for Employee Dishonesty, Cyber, Treasurer's Bond, General Liability, Employment Practices, and Umbrella Insurances.

Illinois Heartland Library System
Statement of Revenues and Expenditures
Fund #27 - Cataloging Maintenance Center (CMC) ~ Special Revenue Grant

	April 2023 (04/01/2023 - 04/30/2023)	YTD Actuals (07/01/2022 - 04/30/2023)	YTD Budget (07/01/2022 - 04/30/2023)	YTD Budget Variance (07/01/2022 - 04/30/2023)	IHLS Approved FY2023 Budget	Total Budget Variance - IHLS Board Approved FY2023 Budget	IHLS Approved FY2023 Total Budget Remaining Percentage ^a	Audited FY2022 Actuals (07/01/2021 - 06/30/2022)
Revenues								
State Grants	(22,303.00)	640,480.00	552,319.20	88,160.80	662,783.00	(22,303.00)	(3.37)%	405,697.00
Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	235.22
Total Revenues	(22,303.00)	640,480.00	552,319.20	88,160.80	662,783.00	(22,303.00)	(3.37)%	405,932.22
Expenses								
Personnel	43,966.36	463,568.07	479,113.30	15,545.23	574,936.00	111,367.93	19.37%	359,920.82
Vehicle Expenses	0.00	53.37	458.30	404.93	550.00	496.63	90.30%	203.44
Travel, Meetings & Continuing for Staff/Board	549.00	6,124.45	6,383.30	258.85	7,660.00	1,535.55	20.05%	2,386.91
Public Relations	445.61	1,873.93	1,416.70	(457.23)	1,700.00	(173.93)	(10.23)% ^b	1,219.29
Supplies, Postage & Printing	240.76	4,620.99	4,166.70	(454.29)	5,000.00	379.01	7.58% ^c	3,226.20
Telephone & Telecommunications	397.99	3,785.15	4,030.80	245.65	4,837.00	1,051.85	21.75%	2,875.40
Equipment Rental, Repair and Maintenance	131.35	1,304.06	1,322.50	18.44	1,587.00	282.94	17.83%	1,517.08
Professional Services	0.00	0.00	833.30	833.30	1,000.00	1,000.00	100.00%	0.00
Contractual Services	5,021.08	54,292.19	53,781.60	(510.59)	64,538.00	10,245.81	15.88% ^d	40,875.80
Professional Membership Dues	0.00	700.00	812.50	112.50	975.00	275.00	28.21%	595.00
Total Expenses	50,752.15	536,322.21	552,319.00	15,996.79	662,783.00	126,460.79	19.08%	412,819.94
Inter-Company Transfers								
Transfers From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	22,303.57
Total Inter-Company Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	22,303.57
Total Revenue Over (Under) Expense	(73,055.15)	104,157.79	0.20	104,157.59	0.00	104,157.79	0.00%	15,415.85

Explanations:

- ^a The target benchmark of the remaining budget should be 17% for all budget line items except "Personnel" which should be 15% based on total of 26 payrolls for the fiscal year.
- ^b Includes booth fee and educational handouts for the Illinois Library Association conference.
- ^c Includes the purchase of (2) replacement staff laptops.
- ^d Includes subscription renewals and grant administration fees.

Illinois Heartland Library System
Statement of Revenues and Expenditures
Fund #31 - Library Trustee Training (LTT) ~ Special Revenue Grant

	April 2023 (04/01/2023 - 04/30/2023)	YTD Actuals (07/01/2022 - 04/30/2023)	YTD Budget (07/01/2022 - 04/30/2023)	YTD Budget Variance (07/01/2022 - 04/30/2023)	IHLS Approved FY2023 Budget	Total Budget Variance - IHLS Board Approved FY2023 Budget	IHLS Approved FY2023 Total Budget Remaining Percentage ^a	Audited FY2022 Actuals (07/01/2021 - 06/30/2022)
Revenues								
State Grants	0.00	61,465.77	130,703.30	(69,237.53)	156,844.00	(95,378.23)	(60.81)%	0.00
Total State Grants	0.00	61,465.77	130,703.30	(69,237.53)	156,844.00	(95,378.23)	(60.81)%	0.00
Total Revenues	0.00	61,465.77	130,703.30	(69,237.53)	156,844.00	(95,378.23)	(60.81)%	0.00
Expenses								
Personnel	7,473.26	61,190.82	70,459.20	9,268.38	84,551.00	23,360.18	27.63%	0.00
Vehicle Expenses	7.10	7.10	166.70	159.60	200.00	192.90	96.45%	0.00
Travel, Meetings & Continuing for Staff/Board	0.00	227.56	0.00	(227.56)	0.00	(227.56)	0.00%	0.00
Public Relations	0.00	0.00	33.30	33.30	40.00	40.00	100.00%	0.00
Supplies, Postage & Printing	120.38	2,139.59	2,133.30	(6.29)	2,560.00	420.41	16.42% ^b	0.00
Telephone & Telecommunications	32.00	208.00	320.00	112.00	384.00	176.00	45.83%	0.00
Professional Services	5,598.75	5,933.75	18,891.60	12,957.85	22,670.00	16,736.25	73.83%	0.00
Contractual Services	2,284.33	42,636.87	38,282.50	(4,354.37)	45,939.00	3,302.13	7.19% ^c	0.00
Professional Membership Dues	0.00	0.00	416.70	416.70	500.00	500.00	100.00%	0.00
Total Expenses	15,515.82	112,343.69	130,703.30	18,359.61	156,844.00	44,500.31	28.37%	0.00
Total Revenue Over (Under) Expense	(15,515.82)	(50,877.92)	0.00	(50,877.92)	0.00	(50,877.92)	0.00%	0.00

Explanations:

- ^a The target benchmark of the remaining budget should be 17% for all budget line items except "Personnel" which should be 15% based on total of 26 payrolls for the fiscal year.
- ^b Includes the purchase of a replacement staff laptop.
- ^c Includes the platform implementation and the annual subscription fee for user training software. Also includes the grant administration fee.

Illinois Heartland Library System
Statement of Revenues and Expenditures
Fund #32 - Online Computer Library Center (OCLC) ~ Special Revenue Grant

	April 2023 (04/01/2023 - 04/30/2023)	YTD Actuals (07/01/2022 - 04/30/2023)	YTD Budget (07/01/2022 - 04/30/2023)	YTD Budget Variance (07/01/2022 - 04/30/2023)	IHLS Approved FY2023 Budget	Total Budget Variance - IHLS Board Approved FY2023 Budget	IHLS Approved FY2023 Total Budget Remaining Percentage ^a	Audited FY2022 Actuals (07/01/2021 - 06/30/2022)
Revenues								
State Grants	0.00	160,318.00	133,598.30	26,719.70	160,318.00	0.00	0.00%	149,513.00
Total State Grants	0.00	160,318.00	133,598.30	26,719.70	160,318.00	0.00	0.00%	149,513.00
Total Revenues	0.00	160,318.00	133,598.30	26,719.70	160,318.00	0.00	0.00%	149,513.00
Expenses								
Personnel	9,891.86	108,161.22	106,890.00	(1,271.22)	128,268.00	20,106.78	15.68%	126,414.13
Supplies, Postage & Printing	761.83	2,918.66	3,877.50	958.84	4,653.00	1,734.34	37.27%	3,972.71
Telephone & Telecommunications	173.00	1,737.21	1,862.50	125.29	2,235.00	497.79	22.27%	2,708.19
Equipment Rental, Repair/ Maintenance	281.43	2,519.24	3,042.50	523.26	3,651.00	1,131.76	31.00%	2,717.46
Professional Services	0.00	1,442.67	1,237.50	(205.17)	1,485.00	42.33	2.85% ^b	1,375.00
Contractual Services	1,214.50	16,309.03	16,688.30	379.27	20,026.00	3,716.97	18.56%	15,935.99
Total Expenses	12,322.62	133,088.03	133,598.30	510.27	160,318.00	27,229.97	16.98%	153,123.48
Total Revenue Over (Under) Expense	(12,322.62)	27,229.97	0.00	27,229.97	0.00	27,229.97	0.00%	(3,610.48)

Explanations:

^a The target benchmark of the remaining budget should be 17% for all budget line items except "Personnel" which should be 15% based on total of 26 payrolls for the fiscal year.

^b Includes the FY2022 Agreed Upon Procedures audit fee.

Illinois Heartland Library System
Statement of Revenues and Expenditures
Fund #66 - Capital Projects Fund

	April 2023 (04/01/2023 - 04/30/2023)	YTD Actuals (07/01/2022 - 04/30/2023)	YTD Budget (07/01/2022 - 04/30/2023)	YTD Budget Variance (07/01/2022 - 04/30/2023)	IHLS Approved FY2023 Budget	Total Budget Variance - IHLS Board Approved FY2023 Budget	IHLS Approved FY2023 Total Budget Remaining Percentage ^a	Audited FY2022 Actuals (07/01/2021 - 06/30/2022)
Revenues								
Investment Income	<u>3,665.32</u>	33,438.12	1,061.70	32,376.42	1,274.00	32,164.12	2,524.66%	<u>4,432.24</u>
Other Revenue	<u>0.00</u>	20,916.80	20,833.30	83.50	25,000.00	(4,083.20)	(16.33)%	<u>7,065.00</u>
Total Revenues	<u>3,665.32</u>	<u>54,354.92</u>	<u>21,895.00</u>	<u>32,459.92</u>	<u>26,274.00</u>	<u>28,080.92</u>	<u>106.88%</u>	<u>11,497.24</u>
Expenses								
Capital Outlays	<u>21,878.02</u>	<u>322,667.19</u>	<u>749,583.30</u>	<u>426,916.11</u>	<u>899,500.00</u>	<u>576,832.81</u>	64.13%	<u>250,168.69</u>
Total Expenses	<u>21,878.02</u>	<u>322,667.19</u>	<u>749,583.30</u>	<u>426,916.11</u>	<u>899,500.00</u>	<u>576,832.81</u>	<u>64.13%</u>	<u>250,168.69</u>
Inter-Company Transfers								
Transfers From Other Funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00%	<u>(7,065.00)</u>
Total Inter-Company Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>(7,065.00)</u>
Total Revenue Over (Under) Expense	<u>(18,212.70)</u>	<u>(268,312.27)</u>	<u>(727,688.30)</u>	<u>459,376.03</u>	<u>(873,226.00)</u>	<u>604,913.73</u>	<u>(69.27)%</u>	<u>(245,736.45)</u>

Explanations:

^a The target benchmark of the remaining budget should be 17% for all budget line items except "Personnel" which should be 15% based on total of 26 payrolls for the fiscal year.

Illinois Heartland Library System

Balance Sheet

Governmental Funds

as of April 30, 2023

	Major Funds					Non-Major Governmental Funds ^b	Total
	General Fund	CMC Fund	LTT Fund	OCLC Fund	Capital Projects Fund		
Assets							
Cash and Cash Equivalents	5,580,334.71 ^a	143,708.31	33,909.01	29,219.62	1,147,618.53	2,165.23	6,936,955.41
Due From Other Funds	91,647.73	0.00	0.00	0.00	0.00	0.00	91,647.73
Grants Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	21,279.98	0.00	0.00	0.00	0.00	0.00	21,279.98
Prepaid Expenses	<u>3,685.38</u>	<u>0.00</u>	<u>6,208.34</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>	<u>10,893.72</u>
Total Assets	<u>5,696,947.80</u>	<u>143,708.31</u>	<u>40,117.35</u>	<u>29,219.62</u>	<u>1,148,618.53</u>	<u>2,165.23</u>	<u>7,060,776.84</u>
Liabilities							
Accounts Payable	8,108.49	0.00	0.00	8.34	0.00	0.00	8,116.83
Grants Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds	0.00	0.00	91,647.73	0.00	0.00	0.00	91,647.73
Accrued Expenses	<u>60,959.08</u>	<u>13,348.65</u>	<u>(652.46)</u>	<u>2,625.22</u>	<u>0.00</u>	<u>0.00</u>	<u>76,280.49</u>
Total Liabilities	<u>69,067.57</u>	<u>13,348.65</u>	<u>90,995.27</u>	<u>2,633.56</u>	<u>0.00</u>	<u>0.00</u>	<u>176,045.05</u>
Deferred Inflows of Resources							
Loss Book Funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Deferred Inflows of Resources	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fund Balances							
	<u>5,627,880.23</u>	<u>130,359.66</u>	<u>(50,877.92)</u>	<u>26,586.06</u>	<u>1,148,618.53</u>	<u>2,165.23</u>	<u>6,884,731.79</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>5,696,947.80</u>	<u>143,708.31</u>	<u>40,117.35</u>	<u>29,219.62</u>	<u>1,148,618.53</u>	<u>2,165.23</u>	<u>7,060,776.84</u>

Explanations:

^a This balance would fund IHLS General Fund operations alone an estimated 14.3 months based on current FY2023 approved expenditure levels.

^b Non-Major Governmental Funds represents the SWAYS Fund.

Illinois Heartland Library System
Statement of Revenues and Expenditures
Fund #85 -SHARE Fund ~ Proprietary Fund

	April 2023 (04/01/2023 - 04/30/2023)	YTD Actuals (07/01/2022 - 04/30/2023)	YTD Budget (07/01/2022 - 04/30/2023)	YTD Budget Variance (07/01/2022 - 04/30/2023)	IHLS Approved FY2023 Budget	Total Budget Variance - IHLS Board Approved FY2023 Budget	IHLS Approved FY2023 Total Budget Remaining Percentage	Audited FY2022 Actuals (07/01/2021 - 06/30/2022)
Operating Revenues								
Fees for Services and Materials	27,568.54	1,451,994.80	1,262,262.40	189,732.40 ^a	1,514,715.00	(62,720.20)	(4.14)%	1,441,910.74
Investment Income	9,198.40	60,490.06	562.50	59,927.56	675.00	59,815.06	8,861.49%	2,847.00
Other Revenue	2,510.58	28,491.60	40,585.00	(12,093.40)	48,702.00	(20,210.40)	(41.50)%	215,658.90
Total Operating Revenues	<u>39,277.52</u>	<u>1,540,976.46</u>	<u>1,303,409.90</u>	<u>237,566.56</u>	<u>1,564,092.00</u>	<u>(23,115.54)</u>	<u>(1.48)%</u>	<u>1,660,416.64</u>
Operating Expenses								
Personnel	91,150.01	989,558.14	1,002,897.50	13,339.36	1,203,477.00	213,918.86	17.78%	1,239,412.57
Library Materials	7,134.87	117,586.94	186,658.40	69,071.46	223,990.00	106,403.06	47.50%	153,229.29
Vehicle Expenses	177.24	1,542.52	1,750.00	207.48	2,100.00	557.48	26.55%	1,375.64
Travel, Meetings & Continuing for Staff/Board	3,752.22	20,327.85	29,623.30	9,295.45	35,548.00	15,220.15	42.82%	12,639.84
Public Relations	750.00	5,825.16	5,625.00	(200.16)	6,750.00	924.84	13.70% ^d	2,047.77
Supplies, Postage & Printing	9,905.98	25,279.08	26,666.70	1,387.62	32,000.00	6,720.92	21.00%	70,504.30
Telephone & Telecommunications	1,146.11	11,389.39	18,456.70	7,067.31	22,148.00	10,758.61	48.58%	17,571.86
Equipment Rental, Repair and Maintenance	286.37	2,306.30	2,554.20	247.90	3,065.00	758.70	24.75%	2,689.29
Professional Services	0.00	11,622.66	12,291.70	669.04	14,750.00	3,127.34	21.20%	12,122.50
Contractual Services	5,363.90	225,844.28	233,545.80	7,701.52	280,255.00	54,410.72	19.41%	246,128.26
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	70,796.81
Professional Membership Dues	150.00	1,087.00	1,354.20	267.20	1,625.00	538.00	33.11%	1,270.00
Miscellaneous	0.00	60.01	300.00	239.99	360.00	299.99	83.33%	(522,046.59)
Total Operating Expenses	<u>119,816.70</u>	<u>1,412,429.33</u>	<u>1,521,723.50</u>	<u>109,294.17</u> ^b	<u>1,826,068.00</u>	<u>413,638.67</u>	<u>22.65%</u>	<u>1,307,741.54</u>
Total Operating Revenue Over (Under) Expense	<u>(80,539.18)</u>	<u>128,547.13</u>	<u>(218,313.60)</u>	<u>346,860.73</u>	<u>(261,976.00)</u>	<u>390,523.13</u>	<u>(149.07)%</u>	<u>352,675.10</u>
Other Funding Sources								
Transfers From Other Funds	0.00	142,500.00	368,750.00	(226,250.00)	442,500.00	(300,000.00)	(67.80)%	442,500.00
Transfer to Other Funds	0.00	(142,500.00)	(118,750.00)	(23,750.00)	(142,500.00)	0.00	0.00%	(164,803.57)
Total Other Funding Sources	<u>0.00</u>	<u>0.00</u>	<u>250,000.00</u>	<u>(250,000.00)</u>	<u>300,000.00</u>	<u>(300,000.00)</u>	<u>(100.00)%</u>	<u>277,696.43</u>
Net Pass-Through								
Reimbursements- e-books	10,043.07	41,103.60	0.00	41,103.60	0.00	41,103.60	0.00%	82,415.16
Reimbursement: e-books	(10,043.07)	(41,103.60)	0.00	(41,103.60)	0.00	(41,103.60)	0.00%	(82,415.16)
Total Net Pass-Through	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>
Total Revenue Over (Under) Expense	<u>(80,539.18)</u>	<u>128,547.13</u>	<u>31,686.40</u>	<u>96,860.73</u>	<u>38,024.00</u>	<u>90,523.13</u>	<u>238.07%</u>	<u>630,371.53</u>

Explanations:

^a \$1,451,994.80 represent 95.9% of the projection in the FY2023 Budget and 99.3% of that amount has been collected.

^b YTD Actuals are below YTD Budget by 7.2%.

^c The target benchmark of the remaining budget should be 17% for all budget line items except "Personnel" which should be 15% based on total of 26 payrolls for the fiscal year.

^d Includes the International Coalition of Library Consortia (ICOLC) 2023 spring meeting donation.

Illinois Heartland Library System

Statement of Net Position

SHARE Fund

as of April 30, 2023

	<u>Unrestricted</u>	<u>Reserve Funds</u>	<u>Committed Funds</u>	<u>Total</u>
Assets:				
Current Assets:				
Cash and Cash Equivalents	963,705.56 ^a	1,303,354.11	63,185.64	2,330,245.31
Due from Other Funds	0.00	0.00	0.00	0.00
Accounts Receivable	17,542.22	0.00	(0.83)	17,541.39
Prepaid Expenses	165,588.97	0.00	0.00	165,588.97
Net Pension Assets	<u>2,682,574.93</u>	<u>0.00</u>	<u>0.00</u>	<u>2,682,574.93</u>
Total Current Assets:	3,829,411.68	1,303,354.11	63,184.81	5,195,950.60
Capital Assets:				
Depreciable Capital Assets	2,986,662.33	35,080.50	0.00	3,021,742.83
Accumulated Depreciation	<u>(2,855,422.52)</u>	<u>(69,369.41)</u>	<u>0.00</u>	<u>(2,924,791.93)</u>
Total Capital Assets:	<u>131,239.81</u>	<u>(34,288.91)</u>	<u>0.00</u>	<u>96,950.90</u>
Total Assets:	<u>3,960,651.49</u>	<u>1,269,065.20</u>	<u>63,184.81</u>	<u>5,292,901.50</u>
Deferred Outflows of Resources:				
Deferred Outflows from Pension Contribution				
Deferred Outflows from Pension Contribution	<u>270,528.84</u>	<u>0.00</u>	<u>0.00</u>	<u>270,528.84</u>
Total Deferred Outflows of Resources:	<u>270,528.84</u>	<u>0.00</u>	<u>0.00</u>	<u>270,528.84</u>
Total Assets and Deferred Outflows of Resources	<u>4,231,180.33</u>	<u>1,269,065.20</u>	<u>63,184.81</u>	<u>5,563,430.34</u>
Liabilities:				
Current Liabilities:				
Accounts Payable	15,217.40	0.00	0.00	15,217.40
Due to Other Funds	0.00	0.00	0.00	0.00
Accrued Expenses	<u>23,230.29</u>	<u>0.00</u>	<u>0.00</u>	<u>23,230.29</u>
Total Current Liabilities:	38,447.69	0.00	0.00	38,447.69
Long-Term Liabilities:				
Compensated Absences Payable	73,733.66	0.00	0.00	73,733.66
Other Long-Term Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Long-Term Liabilities:	<u>73,733.66</u>	<u>0.00</u>	<u>0.00</u>	<u>73,733.66</u>
Total Liabilities:	<u>112,181.35</u>	<u>0.00</u>	<u>0.00</u>	<u>112,181.35</u>
Deferred Inflows of Resources:				
Deferred Inflows of Resources Related to Pension				
Deferred Inflows of Resources Related to Pension	<u>2,005,938.40</u>	<u>0.00</u>	<u>0.00</u>	<u>2,005,938.40</u>
Total Deferred Inflows of Resources:	<u>2,005,938.40</u>	<u>0.00</u>	<u>0.00</u>	<u>2,005,938.40</u>
Net Position:				
Total Net Position:	<u>2,113,060.58</u>	<u>1,269,065.20</u>	<u>63,184.81</u>	<u>3,445,310.59</u>
Total Liabilities, Deferred Inflows & Net Position	<u>4,231,180.33</u>	<u>1,269,065.20</u>	<u>63,184.81</u>	<u>5,563,430.34</u>

Explanations:

^a The Unrestricted Funds will fund SHARE Operations approximately 6.0 months based on current FY2023 Operations Budget.

Illinois Heartland Library System
Statement of Cash Flow
as of 04/30/2023

	General Fund	CMC Fund	LTT Fund	OCLC Fund	Capital Projects Fund	SHARE Fund	Total
Cash Flows from Operating Activities							
Receipts from State Grants	0.00	(22,303.00)	0.00	0.00	0.00	0.00	(22,303.00)
Receipts from Fees for Services & Materials	15.99	0.00	0.00	0.00	0.00	11,913.48	11,929.47
Receipts from Investment Income	20,622.95	0.00	0.00	0.00	3,665.32	9,198.40	33,486.67
Receipts from Other Revenue	26,575.88	0.00	0.00	0.00	0.00	2,510.58	29,086.46
Payments for Salaries & Benefits	(214,494.75)	(43,839.48)	(7,532.52)	(9,969.25)	0.00	(92,249.67)	(368,085.67)
Payments to Suppliers	(71,017.77)	(6,785.79)	(8,042.56)	(2,422.42)	(21,878.02)	(27,035.39)	(137,181.95)
Total Cash Flows from Operating Activities	(238,297.70)	(72,928.27)	(15,575.08)	(12,391.67)	(18,212.70)	(95,662.60)	(453,068.02)
Activity Between Funds							
Cash Due from Other Funds	(15,575.08)	0.00	0.00	0.00	0.00	0.00	(15,575.08)
Cash Due to Other Funds	0.00	0.00	15,575.08	0.00	0.00	0.00	15,575.08
Total Activity Between Funds	(15,575.08)	0.00	15,575.08	0.00	0.00	0.00	0.00
Other Financing Sources & Uses							
Transfers from Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reimbursement Activity							
Reimbursement Revenue	0.00	0.00	0.00	0.00	0.00	10,043.07	10,043.07
Reimbursement Expense	(35.98)	0.00	0.00	0.00	0.00	(10,043.07)	(10,079.05)
Total Reimbursement Activity	(35.98)	0.00	0.00	0.00	0.00	0.00	(35.98)
Beginning Cash & Cash Equivalents							
	5,834,243.47	216,636.58	33,909.01	41,611.29	1,165,831.23	2,425,907.91	9,718,139.49
Ending Cash & Cash Equivalents							
	5,580,334.71	143,708.31	33,909.01	29,219.62	1,147,618.53	2,330,245.31	9,265,035.49