Illinois Heartland Library System  
Statement of Revenues and Expenditures  
Fund #10 - General Fund  
April 2024  
(04/01/2024 - 04/30/2024)  
YTD Actuals  
(07/01/2023 - 04/30/2024)  
YTD Budget Variance  
(07/01/2023 - 04/30/2024)  
IHLS Approved  
FY2024 Total Budget Remaining  
Percentage  
Audited  
FY2023 Actuals  
(07/01/2022 - 06/30/2023)  

Revenues  
State Grants  455,692.21  3,919,852.02  3,266,543.30  653,308.72  3,919,852.00  0.02  0.00%  3,919,852.02  
Fees for Services and Materials  21,901.91  223,102.22  222,060.90  1,041.32  266,473.00 (43,370.78) (16.28)%  259,102.24  
Investment Income  23,892.30  230,714.10  73,544.20  157,169.90  88,253.00 142,461.10 161.42%  187,877.21  
Other Revenue  10,144.88  98,157.76  76,195.80  21,961.96  91,435.00  6,722.76 7.35%  68,723.98  
Total Revenues  511,631.30  4,471,826.10  3,638,344.20  833,481.90  4,366,013.00 105,813.10 2.42%  4,436,327.52  

Expenses  
Personnel  261,234.73  2,578,044.50  2,778,403.50  200,359.00  3,334,084.00 756,039.50 22.68%  2,744,636.35  
Building and Grounds  17,006.12  185,352.76  224,325.00  38,972.24  269,190.00  83,837.24 31.14%  228,939.94  
Vehicle Expenses  29,518.31  282,269.12  337,255.90  54,986.78  404,707.00 122,437.88 30.25%  411,556.65  
Travel, Meetings & Continuing for Staff/Board  3,101.70  40,857.32  64,112.60  23,255.28  76,935.00  36,077.68 46.89%  52,792.18  
Conferences & Continuing Education Meetings  0.00  16,116.35  38,750.00  22,633.65  46,500.00  30,383.65 65.34%  19,186.35  
Public Relations  10,201.23  19,734.83  35,629.20  15,894.37  42,755.00  23,020.17 53.84%  24,990.82  
Liability Insurance  0.00  21,407.75  17,370.80 (4,036.95)  20,845.00 (562.75) (2.70)%  20,282.25  
Supplies, Postage & Printing  508.37  60,681.22  70,412.50  9,731.28  84,495.00  23,813.78 28.18%  59,286.67  
Telephone & Telecommunications  2,238.58  20,971.22  23,737.50  2,766.28  28,485.00  7,513.78 26.38%  22,943.76  
Equipment Rental, Repair and Maintenance  401.00  4,331.93  5,099.20  767.28  6,166.00  1,788.82 28.18%  4,387.82  
Professional Services  10,348.01  82,214.43  93,312.60  11,098.17  111,975.00  30,776.83 27.58%  50,200.18  
Contractual Services  2,707.37  57,831.49  68,513.30  10,681.81  82,216.00  21,534.69 26.38%  50,681.40  
Professional Membership Dues  1,000.00  6,967.00  7,909.20  942.20  9,491.00  2,548.80 27.58%  6,942.20  
Miscellaneous  363.19  3,670.20  4,100.00  429.80  4,920.00  1,249.80 25.40%  6,770.00  
Total Expenses  338,628.61  3,380,450.12  3,768,931.30  388,481.18  4,522,717.00 1,142,266.88 25.26%  3,712,628.58  

Inter-Company Transfers  
Transfer to Other Funds  0.00 (423,703.00) (644,752.50) 221,049.50 (773,703.00) 350,000.00 (45.24)% (300,000.00)  
Total Inter-Company Transfers  0.00 (423,703.00) (644,752.50) 221,049.50 (773,703.00) 350,000.00 (45.24)% (300,000.00)  

Net Pass-Through  
Reimbursements  0.00  12,880.48  2,657.50  10,222.98  3,189.00  9,691.48 303.90%  4,568.33  
Dreamhost  0.00  197.89  438.30  (240.41)  526.00 (328.11) (62.38)%  549.68  
Reimbursement  (37.98) (13,352.22) (3,095.80) (10,256.42) (3,715.00) (9,637.22) (259.41%) (5,104.07)  
Total Net Pass-Through  (37.98) (273.85) 0.00 (273.85) 0.00 (273.85) 0.00% 13.94  

Total Revenue Over (Under) Expense  172,964.71  667,399.13 (775,339.60) 1,442,738.73 (930,407.00) 1,597,806.13 (171.73)% 423,702.88  

Explanations:  
A Total Expenses YTD Actuals are below YTD Budget by 10.3%.  
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.
<table>
<thead>
<tr>
<th></th>
<th>YTD Actuals (07/01/2023 - 04/30/2024)</th>
<th>YTD Budget (07/01/2023 - 04/30/2024)</th>
<th>YTD Budget Variance</th>
<th>IHLS Approved FY2024 Budget</th>
<th>IHLS Approved FY2024 Total</th>
<th>IHLS Approved FY2024 Percentage</th>
<th>Audited FY2023 Actuals (07/01/2022 - 06/30/2023)</th>
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<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>State Grants</td>
<td>0.00</td>
<td>664,390.00</td>
<td>572,244.20</td>
<td>92,145.80</td>
<td>686,693.00</td>
<td>(22,303.00) (3.25)%</td>
<td>640,480.00</td>
</tr>
<tr>
<td>Total State Grants</td>
<td>0.00</td>
<td>664,390.00</td>
<td>572,244.20</td>
<td>92,145.80</td>
<td>686,693.00</td>
<td>(22,303.00) (3.25)%</td>
<td>640,480.00</td>
</tr>
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<td>Total Revenues</td>
<td>0.00</td>
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<td>92,145.80</td>
<td>686,693.00</td>
<td>(22,303.00) (3.25)%</td>
<td>640,480.00</td>
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<td><strong>Expenses</strong></td>
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<td></td>
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<tr>
<td>Personnel</td>
<td>45,963.82</td>
<td>495,488.48</td>
<td>495,872.50</td>
<td>384.02</td>
<td>595,047.00</td>
<td>99,558.52 16.73%</td>
<td>552,571.70</td>
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<td>0.00</td>
<td>83.13</td>
<td>83.30</td>
<td>0.17</td>
<td>100.00</td>
<td>16.87 16.87%</td>
<td>78.28</td>
</tr>
<tr>
<td>Travel, Meetings &amp; Continuing for Staff/Board</td>
<td>0.00</td>
<td>4,674.21</td>
<td>7,082.40</td>
<td>2,408.19</td>
<td>8,499.00</td>
<td>3,824.79 45.00%</td>
<td>10,763.43</td>
</tr>
<tr>
<td>Public Relations</td>
<td>583.33</td>
<td>3,322.22</td>
<td>1,625.00</td>
<td>(1,697.22)</td>
<td>1,950.00</td>
<td>(1,372.22) (70.37)%</td>
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<td>Supplies, Postage &amp; Printing</td>
<td>14.80</td>
<td>3,619.35</td>
<td>4,166.70</td>
<td>547.35</td>
<td>5,000.00</td>
<td>1,380.65 27.61%</td>
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<tr>
<td>Telephone &amp; Telecommunications</td>
<td>375.32</td>
<td>3,749.14</td>
<td>4,030.80</td>
<td>281.66</td>
<td>4,373.00</td>
<td>1,087.86 22.49%</td>
<td>4,725.12</td>
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<td>Equipment Rental, Repair and Maintenance</td>
<td>136.29</td>
<td>1,341.81</td>
<td>1,322.50</td>
<td>(19.31)</td>
<td>1,587.00</td>
<td>245.19 15.45%</td>
<td>1,572.75</td>
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<tr>
<td>Contractual Services</td>
<td>5,243.77</td>
<td>55,485.17</td>
<td>56,760.80</td>
<td>1,275.63</td>
<td>68,113.00</td>
<td>12,627.83 18.54%</td>
<td>63,234.84</td>
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<tr>
<td>Professional Membership Dues</td>
<td>500.00</td>
<td>1,150.00</td>
<td>1,300.00</td>
<td>150.00</td>
<td>1,560.00</td>
<td>410.00 26.28%</td>
<td>850.00</td>
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<tr>
<td>Total Expenses</td>
<td>52,817.33</td>
<td>568,913.51</td>
<td>572,244.00</td>
<td>3,330.49</td>
<td>686,693.00</td>
<td>117,779.49 17.15%</td>
<td>640,480.00</td>
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<tr>
<td><strong>Total Revenue Over (Under) Expense</strong></td>
<td>(52,817.33)</td>
<td>95,476.49</td>
<td>95,476.29</td>
<td>0.00</td>
<td>95,476.49</td>
<td>0.00 0.00%</td>
<td>0.00</td>
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</tbody>
</table>

**Explanations:**
- 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.
- Includes fuel for travel to inter-hub locations.
- Includes the ILA booth fee and the purchase of educational handouts for conferences.
- Includes copier and printing costs allocated for the grant use.
# Illinois Heartland Library System  
**Statement of Revenues and Expenditures**  
**Fund #31 -ILEAD Library Trustee Training (LTT) ~ Special Revenue Grant**

**April 2024** (04/01/2024 - 04/30/2024)  
**YTD Actuals** (07/01/2023 - 04/30/2024)  
**YTD Budget** (07/01/2023 - 04/30/2024)  
**YTD Budget Variance** (07/01/2023 - 04/30/2024)  
**Total Budget**  
**I HLS Approved FY2024 Budget**  
**Board Approved FY2024 Total**  
**IHLS Approved FY2024 Total**  
**IHLS Approved FY2024 Total Budget Remaining**  
**Audited FY2023 Actuals** (07/01/2022 - 06/30/2023)  

## Revenues

<table>
<thead>
<tr>
<th></th>
<th>April 2024</th>
<th>YTD Actuals</th>
<th>YTD Budget</th>
<th>YTD Budget Variance</th>
<th>Total Budget</th>
<th>IHLS Approved FY2024 Budget</th>
<th>Board Approved FY2024 Total</th>
<th>IHLS Approved FY2024 Total</th>
<th>IHLS Approved FY2024 Total Budget Remaining</th>
<th>Audited FY2023 Actuals</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>State Grants</strong></td>
<td>0.00</td>
<td>146,712.20</td>
<td>224,916.70</td>
<td>(78,204.50)</td>
<td>269,900.00</td>
<td>(123,187.80)</td>
<td>156,844.00</td>
<td></td>
<td>(67,727.43)</td>
<td>52,259.88</td>
</tr>
<tr>
<td><strong>Total State Grants</strong></td>
<td>0.00</td>
<td>146,712.20</td>
<td>224,916.70</td>
<td>(78,204.50)</td>
<td>269,900.00</td>
<td>(123,187.80)</td>
<td>156,844.00</td>
<td></td>
<td>(67,727.43)</td>
<td>52,259.88</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>0.00</td>
<td>146,712.20</td>
<td>224,916.70</td>
<td>(78,204.50)</td>
<td>269,900.00</td>
<td>(123,187.80)</td>
<td>156,844.00</td>
<td></td>
<td>(67,727.43)</td>
<td>52,259.88</td>
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## Expenses

<table>
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<tr>
<th></th>
<th>April 2024</th>
<th>YTD Actuals</th>
<th>YTD Budget</th>
<th>YTD Budget Variance</th>
<th>Total Budget</th>
<th>IHLS Approved FY2024 Budget</th>
<th>Board Approved FY2024 Total</th>
<th>IHLS Approved FY2024 Total</th>
<th>IHLS Approved FY2024 Total Budget Remaining</th>
<th>Audited FY2023 Actuals</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Personnel</strong></td>
<td>9,750.02</td>
<td>104,921.00</td>
<td>107,548.30</td>
<td>2,627.30</td>
<td>129,058.00</td>
<td>24,137.00</td>
<td>84,193.96</td>
<td>18.70%</td>
<td>20.96%</td>
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</tr>
<tr>
<td><strong>Vehicle Expenses</strong></td>
<td>0.00</td>
<td>75.60</td>
<td>416.70</td>
<td>341.10</td>
<td>500.00</td>
<td>424.40</td>
<td>84.88%</td>
<td>84.88%</td>
<td>20.96%</td>
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</tr>
<tr>
<td><strong>Travel, Meetings &amp; Continuing for Staff/Board</strong></td>
<td>825.79</td>
<td>2,164.42</td>
<td>8,498.40</td>
<td>6,333.98</td>
<td>10,198.00</td>
<td>8,033.58</td>
<td>78.78%</td>
<td>78.78%</td>
<td>365.60%</td>
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<tr>
<td><strong>Public Relations</strong></td>
<td>2,200.41</td>
<td>5,237.74</td>
<td>6,258.30</td>
<td>1,020.56</td>
<td>7,510.00</td>
<td>2,722.26</td>
<td>30.26%</td>
<td>30.26%</td>
<td>315.57%</td>
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<tr>
<td><strong>Supplies, Postage &amp; Printing</strong></td>
<td>65.00</td>
<td>1,326.62</td>
<td>1,375.00</td>
<td>48.38</td>
<td>1,650.00</td>
<td>323.38</td>
<td>19.60%</td>
<td>19.60%</td>
<td>2,797.32%</td>
<td></td>
</tr>
<tr>
<td><strong>Telephone &amp; Telecommunications</strong></td>
<td>32.00</td>
<td>288.00</td>
<td>320.00</td>
<td>32.00</td>
<td>384.00</td>
<td>96.00</td>
<td>25.00%</td>
<td>25.00%</td>
<td>304.00%</td>
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<tr>
<td><strong>Professional Services</strong></td>
<td>0.00</td>
<td>11,731.51</td>
<td>24,500.00</td>
<td>12,768.49</td>
<td>29,400.00</td>
<td>17,688.49</td>
<td>60.10%</td>
<td>60.10%</td>
<td>16,586.71%</td>
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<tr>
<td><strong>Contractual Services</strong></td>
<td>5,122.46</td>
<td>88,544.74</td>
<td>76,000.00</td>
<td>(12,544.74)</td>
<td>91,200.00</td>
<td>2,655.26</td>
<td>2.91%</td>
<td>2.91%</td>
<td>52,259.88%</td>
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</tr>
<tr>
<td><strong>Professional Membership Dues</strong></td>
<td>150.00</td>
<td>150.00</td>
<td>0.00</td>
<td>(150.00)</td>
<td>0.00</td>
<td>(150.00)</td>
<td>0.00%</td>
<td>0.00%</td>
<td>52,259.88%</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>18,145.68</td>
<td>214,439.63</td>
<td>224,916.70</td>
<td>10,477.07</td>
<td>269,900.00</td>
<td>55,460.37</td>
<td>20.55%</td>
<td>20.55%</td>
<td>156,844.00%</td>
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<tr>
<td><strong>Total Revenue Over (Under) Expense</strong></td>
<td>(18,145.68)</td>
<td>(67,727.43)</td>
<td>0.00</td>
<td>(67,727.43)</td>
<td>0.00</td>
<td>(67,727.43)</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
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</tr>
</tbody>
</table>

## Explanations:

* 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.

* Includes the platform’s annual subscription fees for user training software. Also includes the grant administration fee.

* Includes professional membership fees for staff.
### Illinois Heartland Library System

**Statement of Revenues and Expenditures**

*Fund #32 - Online Computer Library Center (OCLC) ~ Special Revenue Grant*

**April 2024**  
*(04/01/2024 - 04/30/2024)*

<table>
<thead>
<tr>
<th>Revenues</th>
<th>YTD Actuals</th>
<th>YTD Budget</th>
<th>YTD Variance</th>
<th>Total Budget</th>
<th>IHLS Approved FY2024 Budget</th>
<th>IHLS Approved FY2024 Total</th>
<th>variance - IHLS</th>
<th>IHLS Approved FY2024 Budget</th>
<th>IHLS Approved FY2024 Total</th>
<th>variance - IHLS</th>
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<th>variance - IHLS</th>
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<tr>
<td>Revenues</td>
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</tr>
<tr>
<td>State Grants</td>
<td>0.00</td>
<td>168,532.00</td>
<td>140,443.30</td>
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<td>168,532.00</td>
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<td>160,318.00</td>
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<td>0.00</td>
</tr>
<tr>
<td>Total State Grants</td>
<td>0.00</td>
<td>168,532.00</td>
<td>140,443.30</td>
<td>28,088.70</td>
<td>168,532.00</td>
<td>0.00</td>
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<td>0.00</td>
<td>160,318.00</td>
<td>0.00</td>
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<tr>
<td>Total Revenues</td>
<td>0.00</td>
<td>168,532.00</td>
<td>140,443.30</td>
<td>28,088.70</td>
<td>168,532.00</td>
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<td>0.00</td>
<td>160,318.00</td>
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<table>
<thead>
<tr>
<th>Expenses</th>
<th>YTD Actuals</th>
<th>YTD Budget</th>
<th>YTD Variance</th>
<th>Total Budget</th>
<th>IHLS Approved FY2024 Budget</th>
<th>IHLS Approved FY2024 Total</th>
<th>variance - IHLS</th>
<th>IHLS Approved FY2024 Budget</th>
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<th>IHLS Approved FY2024 Total</th>
<th>variance - IHLS</th>
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<tbody>
<tr>
<td>Personnel</td>
<td>10,586.45</td>
<td>114,231.31</td>
<td>113,837.60</td>
<td>(393.71)</td>
<td>136,605.00</td>
<td>22,373.69</td>
<td>16.38%</td>
<td>128,813.03</td>
<td>128,813.03</td>
<td>16.38%</td>
<td>128,813.03</td>
<td>128,813.03</td>
<td>16.38%</td>
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<tr>
<td>Supplies, Postage &amp; Printing</td>
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<td>3,109.20</td>
<td>318.39</td>
<td>3,731.00</td>
<td>940.19</td>
<td>25.20%</td>
<td>3,229.89</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Telephone &amp; Telecommunications</td>
<td>173.01</td>
<td>1,657.76</td>
<td>1,785.80</td>
<td>128.04</td>
<td>2,143.00</td>
<td>485.24</td>
<td>22.64%</td>
<td>2,094.74</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment Rental, Repair/ Maintenance</td>
<td>224.75</td>
<td>2,559.03</td>
<td>3,042.50</td>
<td>483.47</td>
<td>3,651.00</td>
<td>1,091.97</td>
<td>29.91%</td>
<td>2,946.64</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Services</td>
<td>0.00</td>
<td>1,495.00</td>
<td>1,287.50</td>
<td>(207.50)</td>
<td>1,545.00</td>
<td>50.00</td>
<td>3.24%</td>
<td>1,442.67</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contractual Services</td>
<td>1,276.75</td>
<td>14,360.49</td>
<td>17,380.80</td>
<td>3,020.31</td>
<td>20,857.00</td>
<td>6,496.51</td>
<td>31.15%</td>
<td>21,791.03</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Membership Dues</td>
<td>375.00</td>
<td>375.00</td>
<td>0.00</td>
<td>(375.00)</td>
<td>0.00</td>
<td>(375.00)</td>
<td>0.00%</td>
<td>21,791.03</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Expenses</td>
<td>13,257.93</td>
<td>137,469.40</td>
<td>140,443.40</td>
<td>2,974.00</td>
<td>168,532.00</td>
<td>31,062.60</td>
<td>18.43%</td>
<td>160,318.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total Revenue Over (Under) Expense**  
*(13,257.93) 31,062.60 (0.10) 31,062.70 0.00 31,062.60 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 FY2023 Agreed Upon Procedures audit fee.

c. Includes professional membership fees for staff.
# Illinois Heartland Library System
## Statement of Revenues and Expenditures
### Fund #66 - Capital Projects Fund

**April 2024**
(04/01/2024 - 04/30/2024)

<table>
<thead>
<tr>
<th>Revenues</th>
<th>YTD Actuals</th>
<th>YTD Budget</th>
<th>YTD Budget Variance</th>
<th>Total Budget Variance - IHLS</th>
<th>IHLS Approved FY2024 Budget</th>
<th>IHLS Approved FY2024 Total Budget Remaining Percentage</th>
<th>Audited FY2023 Actuals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment Income</td>
<td>5,946.80</td>
<td>42,510.84</td>
<td>19,738.30</td>
<td>22,772.54</td>
<td>23,686.00</td>
<td>18,824.84</td>
<td>79.48%</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>0.00</td>
<td>12,000.00</td>
<td>0.00</td>
<td>12,000.00</td>
<td>0.00</td>
<td>12,000.00</td>
<td>0.00%</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>5,946.80</td>
<td>54,510.84</td>
<td>19,738.30</td>
<td>34,772.54</td>
<td>23,686.00</td>
<td>30,824.84</td>
<td>130.14%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Capital Outlays</th>
<th>Total Expenses</th>
<th>Total Revenue Over (Under) Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Outlays</td>
<td>0.00</td>
<td>443,969.00</td>
<td>533,083.30</td>
</tr>
<tr>
<td>Total Expenses</td>
<td>0.00</td>
<td>443,969.00</td>
<td>533,083.30</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Inter-Company Transfers</th>
<th>Transfers From Other Funds</th>
<th>Total Inter-Company Transfers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers From Other Funds</td>
<td>0.00</td>
<td>423,703.00</td>
</tr>
<tr>
<td>Total Inter-Company Transfers</td>
<td>0.00</td>
<td>423,703.00</td>
</tr>
</tbody>
</table>

| Total Revenue Over (Under) Expense | 5,946.80 | 34,244.84 | (160,259.20) | 194,504.04 | (192,311.00) | 226,555.84 | (117.81)% | (471,523.55) |

**Explanations:**

* 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, 2024

<table>
<thead>
<tr>
<th>Major Funds</th>
<th>General Fund</th>
<th>CMC Fund</th>
<th>iLEAD LTT Fund</th>
<th>OCLC Fund</th>
<th>Capital Projects Fund</th>
<th>Non-Major Governmental Funds Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Cash Equivalents</td>
<td>6,106,343.50 *</td>
<td>137,487.61</td>
<td>4.44</td>
<td>34,184.15</td>
<td>979,652.09</td>
<td>1,865.23</td>
</tr>
<tr>
<td>Due From Other Funds</td>
<td>64,984.94</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td>0.00</td>
</tr>
<tr>
<td>Grants Receivable</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td>0.00</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>22,080.50</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td>0.00</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td>6,891.43</td>
<td>1,300.00</td>
<td>1,300.00</td>
<td>0.00</td>
<td></td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>6,200,300.37</td>
<td>138,787.61</td>
<td>1,304.44</td>
<td>34,184.15</td>
<td>979,652.09</td>
<td>1,865.23</td>
</tr>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>(5,690.99)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>(5,690.99)</td>
</tr>
<tr>
<td>Grants Payable</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Due to Other Funds</td>
<td>0.00</td>
<td>0.00</td>
<td>64,984.94</td>
<td>0.00</td>
<td>0.00</td>
<td>64,984.94</td>
</tr>
<tr>
<td>Accrued Expenses</td>
<td>75,626.83</td>
<td>17,109.25</td>
<td>4,046.93</td>
<td>3,765.46</td>
<td>0.00</td>
<td>100,548.47</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>69,935.84</td>
<td>17,109.25</td>
<td>69,031.87</td>
<td>3,765.46</td>
<td>0.00</td>
<td>159,842.42</td>
</tr>
<tr>
<td><strong>Deferred Inflows of Resources</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loss Book Funds</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total Deferred Inflows of Resources</strong></td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Fund Balances</strong></td>
<td>6,130,364.53</td>
<td>121,678.36</td>
<td>(67,727.43)</td>
<td>30,418.69</td>
<td>979,652.09</td>
<td>1,865.23</td>
</tr>
<tr>
<td><strong>Total Liabilities, Deferred Inflows, and Fund Balances</strong></td>
<td>6,200,300.37</td>
<td>138,787.61</td>
<td>1,304.44</td>
<td>34,184.15</td>
<td>979,652.09</td>
<td>1,865.23</td>
</tr>
</tbody>
</table>

**Explanations:**

* This balance would fund IHLS General Fund operations alone an estimated 15.0 months based on current FY2024 approved expenditure levels.

This balance would fund IHLS General and the iLEAD LTT Grant operations for an estimated 14.2 months.

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 2024

(04/01/2024 - 04/30/2024)

<table>
<thead>
<tr>
<th>YTD Actuals</th>
<th>YTD Budget</th>
<th>YTD Budget Variance</th>
<th>IHLS Approved FY2024 Budget</th>
<th>IHLS Approved FY2024 Total Budget Remaining Percentage</th>
<th>Audited FY2023 Actuals</th>
</tr>
</thead>
<tbody>
<tr>
<td>(07/01/2023 - 04/30/2024)</td>
<td>(07/01/2023 - 04/30/2024)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### YTD Actuals

**Operating Revenues**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fees for Services and Materials</td>
<td>44,225.93</td>
</tr>
<tr>
<td>Investment Income</td>
<td>9,141.29</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>13,215.09</td>
</tr>
</tbody>
</table>

**Total Operating Revenues** | 66,582.31 |

**Operating Expenses**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>89,849.51</td>
</tr>
<tr>
<td>Library Materials</td>
<td>7,795.65</td>
</tr>
<tr>
<td>Vehicle Expenses</td>
<td>223.49</td>
</tr>
<tr>
<td>Travel, Meetings &amp; Continuing for Staff/Board</td>
<td>4,464.10</td>
</tr>
<tr>
<td>Public Relations</td>
<td>2,120.03</td>
</tr>
<tr>
<td>Supplies, Postage &amp; Printing</td>
<td>111.73</td>
</tr>
<tr>
<td>Telephone &amp; Telecommunications</td>
<td>1,121.74</td>
</tr>
<tr>
<td>Equipment Rental, Repair and Maintenance</td>
<td>240.61</td>
</tr>
<tr>
<td>Professional Services</td>
<td>1,100.00</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>0.00</td>
</tr>
<tr>
<td>Depreciation</td>
<td>0.00</td>
</tr>
<tr>
<td>Professional Membership Dues</td>
<td>0.00</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**Total Operating Expenses** | 107,659.04 |

**Total Operating Revenue Over (Under) Expense** | (41,076.73) |

---

**Other Funding Sources**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers From Other Funds</td>
<td>0.00</td>
</tr>
<tr>
<td>Transfer to Other Funds</td>
<td>142,500.00</td>
</tr>
</tbody>
</table>

**Total Other Funding Sources** | 0.00 |

**Capital Outlays**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Outlays - Computers</td>
<td>0.00 (388,996.09)</td>
</tr>
</tbody>
</table>

**Total Capital Outlays** | 0.00 |

**Net Pass-Through**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reimbursements- e-books</td>
<td>6,679.91</td>
</tr>
<tr>
<td>Reimbursement: e-books</td>
<td>(6,179.91)</td>
</tr>
</tbody>
</table>

**Total Net Pass-Through** | 500.00 |

**Total Revenue Over (Under) Expense** | (40,576.73) |

---

**Explanations:**

- **$1,550,252.19** represents 99.8% of the projection in the FY2024 Budget and 98.0% of that amount has been collected.
- **YTD Actuals are below YTD Budget by 4.8%.**
- **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.**
- **Includes eBook purchases along with the annual platform fee.**
- **Includes the ILA booth fees and the purchase of educational handouts for conferences.**
### Illinois Heartland Library System

**SHARE Fund**

Statement of Net Position

as of April 30, 2024

<table>
<thead>
<tr>
<th>Unrestricted</th>
<th>Reserve Funds</th>
<th>Committed Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current Assets:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Cash Equivalents</td>
<td>964,880.73 a</td>
<td>1,058,519.39</td>
<td>54,893.21</td>
</tr>
<tr>
<td>Due from Other Funds</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>41,413.46</td>
<td>0.00</td>
<td>1,000.00</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td>155,898.36</td>
<td>5,133.33</td>
<td>0.00</td>
</tr>
<tr>
<td>Net Pension Assets</td>
<td>(164,611.24)</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Current Assets:</td>
<td>997,581.31</td>
<td>1,063,652.72</td>
<td>55,893.21</td>
</tr>
<tr>
<td><strong>Capital Assets:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciable Capital Assets</td>
<td>3,021,742.83</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Accumulated Depreciation</td>
<td>(2,991,170.92)</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Capital Assets:</td>
<td>30,571.91</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Assets:</td>
<td>1,028,153.22</td>
<td>1,063,652.72</td>
<td>55,893.21</td>
</tr>
<tr>
<td><strong>Deferred Outflows of Resources:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deferred Outflows from Pension Contribution</td>
<td>2,228,565.71</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Deferred Outflows of Resources:</td>
<td>2,228,565.71</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Assets and Deferred Outflows of Resources</td>
<td>3,256,718.93</td>
<td>1,063,652.72</td>
<td>55,893.21</td>
</tr>
<tr>
<td><strong>Liabilities:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current Liabilities:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>12.99</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Due to Other Funds</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Accrued Expenses</td>
<td>37,036.56</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Current Liabilities:</td>
<td>37,049.55</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Long-Term Liabilities:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compensated Absences Payable</td>
<td>78,818.18</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Other Long-Term Liabilities</td>
<td>5.01</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Long-Term Liabilities:</td>
<td>78,823.19</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Liabilities:</td>
<td>115,872.74</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Deferred Inflows of Resources:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deferred Inflows of Resources Related to Pension</td>
<td>1,327,341.70</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Total Deferred Inflows of Resources:</td>
<td>1,327,341.70</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Net Position:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Net Position:</td>
<td>1,813,504.49</td>
<td>1,063,652.72</td>
<td>55,893.21</td>
</tr>
<tr>
<td>Net Position:</td>
<td>1,813,504.49</td>
<td>1,063,652.72</td>
<td>55,893.21</td>
</tr>
<tr>
<td>Total Liabilities, Deferred Inflows &amp; Net Position</td>
<td>3,256,718.93</td>
<td>1,063,652.72</td>
<td>55,893.21</td>
</tr>
</tbody>
</table>

**Explanations:**

a The Unrestricted Funds will fund SHARE Operations approximately 5.3 months based on current FY2024 Operations Budget.
# Illinois Heartland Library System

## Statement of Cash Flow

as of 4/30/2024

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>General Fund</th>
<th>CMC Fund</th>
<th>iLEAD LTT Fund</th>
<th>OCLC Fund</th>
<th>Capital Projects Fund</th>
<th>SHARE Fund</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash Flows from Operating Activities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipts from State Grants</td>
<td>(100.00)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Receipts from Fees for Services &amp; Materials</td>
<td>23,892.30</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>5,946.80</td>
<td>38,980.39</td>
</tr>
<tr>
<td>Receipts from Other Revenue</td>
<td>32,046.79</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>32,046.79</td>
</tr>
<tr>
<td>Payments for Salaries &amp; Benefits</td>
<td>(259,765.93)</td>
<td>(47,005.89)</td>
<td>(9,595.03)</td>
<td>(11,009.30)</td>
<td>0.00</td>
<td>(90,291.16)</td>
<td>(452,618.88)</td>
</tr>
<tr>
<td>Payments to Suppliers</td>
<td>(88,414.28)</td>
<td>(8,169.51)</td>
<td>(9,719.66)</td>
<td>(2,695.48)</td>
<td>0.00</td>
<td>(23,719.11)</td>
<td>(132,718.04)</td>
</tr>
<tr>
<td><strong>Total Cash Flows from Operating Activities</strong></td>
<td>163,351.09</td>
<td>(55,175.40)</td>
<td>(19,678.69)</td>
<td>(13,704.78)</td>
<td>5,946.80</td>
<td>26,499.05</td>
<td>137,448.85</td>
</tr>
</tbody>
</table>

| **Activity Between Funds**      |              |          |                |           |                       |            |       |
| Cash Due from Other Funds       | (19,678.69) | 0.00     | 0.00           | 0.00      | 0.00                  | 0.00       | (19,678.69) |
| Cash Due to Other Funds         | 0.00         | 0.00     | 0.00           | 0.00      | 0.00                  | 0.00       | 0.00  |
| **Total Activity Between Funds**| (19,678.69) | 0.00     | 0.00           | 0.00      | 0.00                  | 0.00       | (19,678.69) |

| **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                  | 6,679.91   | 6,679.91 |
| Reimbursement Expense           | (37.98)      | 0.00     | 0.00           | 0.00      | 0.00                  | (6,217.89) | (6,179.91) |
| **Total Reimbursement Activity** | (37.98) | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 462.02 |

| **Beginning Cash & Cash Equivalents** | 5,962,709.08 | 192,663.01 | 4.44 | 47,888.93 | 973,705.29 | 2,132,033.30 | 9,309,004.05 |
| **Ending Cash & Cash Equivalents** | 6,106,343.50 | 137,487.61 | 4.44 | 34,184.15 | 979,652.09 | 2,078,293.33 | 9,335,965.12 |