

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

Attachment 5.1

	Feb. 2017	YTD Actuals	YTD Budget	YTD Budget		IHLS Approved	Audited
	(02/01/2018 -	(07/01/2017 -	(07/01/2017 -	(07/01/2017 -	IHLS Approved	FY2017-18 Budget	FY2016-2017
	02/28/2018)	02/28/2018)	02/28/2018)	02/28/2018)	FY2017-18 Budget	Percent Total	Actuals
						Budget Remaining	(07/01/2016 -
							06/30/2017)
Revenues							
State Grants	0.00	659,722.21	2,242,952.96	(1,583,230.75)	3,364,429.41	(80.39)%	1,989,670.98
Fees for Services and Materials	0.00	0.00	0.00	0.00	0.00	0.00%	2,674.45
Investment Income	2,732.30	19,589.02	8,808.16	10,780.86	13,212.19	48.26%	15,000.01
Other Revenue	<u>21,747.99</u>	<u>208,293.15</u>	<u>174,563.84</u>	<u>33,729.31</u>	<u>261,845.70</u>	<u>(20.45)%</u>	<u>322,436.34</u>
Total Revenues	<u>24,480.29</u>	<u>887,604.38</u>	<u>2,426,324.96</u>	<u>(1,538,720.58)</u>	<u>3,639,487.30</u>	<u>(75.61)%</u>	<u>2,329,781.78</u>
Expenses							
Personnel	147,967.18	1,219,389.39	1,426,517.52	207,128.13	2,139,776.27	43.01%	1,795,252.32
Building and Grounds	13,024.00	127,710.75	152,687.60	24,976.85	229,031.26	44.24%	210,646.74
Vehicle Expenses	30,218.27	140,352.28	156,126.32	15,774.04	234,189.40	40.07%	221,725.51
Travel, Meetings & Continuing for Staff and	3,284.82	23,723.47	22,302.00	(1,421.47)	33,453.00	29.08%	33,895.63
Conferences & Continuing Education Meetings	0.00	600.00	3,933.28	3,333.28	5,900.00	89.83%	11,340.19
Public Relations	36.48	7,064.33	5,516.64	(1,547.69)	8,275.00	14.63%	1,756.24
Liability Insurance	444.00	13,802.70	10,840.80	(2,961.90)	16,261.21	15.12%	14,782.93
Supplies, Postage & Printing	841.74	25,638.48	24,499.36	(1,139.12)	36,749.00	30.23%	41,583.44
Telephone & Telecommunications	2,007.73	10,796.63	11,219.04	422.41	16,828.50	35.84%	19,803.28
Equipment Rental, Repair and Maintenance	293.87	3,722.60	5,093.36	1,370.76	7,640.00	51.27%	4,840.33
Professional Services	413.03	21,634.28	29,213.36	7,579.08	43,820.00	50.63%	48,790.97
Contractual Services	409.99	14,395.06	27,845.60	13,450.54	41,768.39	65.54%	14,839.07
Professional Membership Dues	0.00	2,192.00	2,092.00	(100.00)	3,138.00	30.15%	2,656.00
Miscellaneous	65.17	2,014.45	1,160.00	(854.45)	1,740.00	(15.77)%	5,761.74
Capital Outlays	<u>0.00</u>	<u>25,674.00</u>	<u>171,543.28</u>	<u>145,869.28</u>	<u>257,315.00</u>	<u>90.02%</u>	<u>5,750.00</u>
Total Expenses	<u>199,006.28</u>	<u>1,638,710.42</u>	<u>2,050,590.16</u>	<u>411,879.74</u>	<u>3,075,885.03</u>	<u>46.72%</u>	<u>2,433,424.39</u>
Other Financing Sources & Uses							
Transfers From Other Funds	0.00	(1,878.32)	0.00	1,878.32	0.00	0.00%	(1,839.38)
Transfer to Other Funds	<u>0.00</u>	<u>0.00</u>	<u>166,666.64</u>	<u>166,666.64</u>	<u>250,000.00</u>	<u>100.00%</u>	<u>250,000.00</u>
Total Other Financing Sources & Uses	<u>0.00</u>	<u>(1,878.32)</u>	<u>166,666.64</u>	<u>168,544.96</u>	<u>250,000.00</u>	<u>100.75%</u>	<u>248,160.62</u>
Other Income (Expense)							
Dreamhost	0.00	181.35	0.00	181.35	0.00	0.00%	432.45
Reimbursement	(65.75)	(344.75)	0.00	(344.75)	0.00	0.00%	(432.45)
Total Other Income (Expense)	<u>(65.75)</u>	<u>(163.40)</u>	<u>0.00</u>	<u>(163.40)</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>
Total Revenue Over (Under) Expense	<u>(174,591.74)</u>	<u>(749,391.12)</u>	<u>209,068.16</u>	<u>(958,459.28)</u>	<u>313,602.27</u>	<u>(338.96)%</u>	<u>(351,803.23)</u>

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

							Audited
	Feb. 2017	YTD Actuals	YTD Budget	YTD Budget		IHLS Approved	FY2016-2017
	(02/01/2018 -	(07/01/2017 -	(07/01/2017 -	(07/01/2017 -	IHLS Approved	FY2017-18 Budget	Actuals
	02/28/2018)	02/28/2018)	02/28/2018)	02/28/2018)	FY2017-18 Budget	Percent Total Budget Remaining	(07/01/2016 - 06/30/2017)
Revenues							
State Grants	0.00	293,028.00	195,351.92	97,676.08	293,027.90	0.00%	363,020.00
Total State Grants	0.00	293,028.00	195,351.92	97,676.08	293,027.90	0.00%	363,020.00
Total Revenues	0.00	293,028.00	195,351.92	97,676.08	293,027.90	0.00%	363,020.00
Expenses							
Personnel	13,967.36	119,645.17	119,619.84	(25.33)	179,429.82	33.32%	225,954.03
Building and Grounds	0.00	0.00	0.00	0.00	0.00	0.00%	11.49
Vehicle Expenses	0.00	0.00	200.00	200.00	300.00	100.00%	35.35
Travel, Meetings & Continuing for Staff and	0.00	4,554.56	4,898.72	344.16	7,348.00	38.02%	3,788.28
Supplies, Postage & Printing	0.00	509.85	1,973.28	1,463.43	2,960.00	82.78%	12,326.57
Telephone & Telecommunications	233.08	1,836.37	1,824.00	(12.37)	2,736.00	32.88%	5,976.26
Equipment Rental, Repair and Maintenance	134.39	1,557.49	2,400.00	842.51	3,600.00	56.74%	3,643.90
Professional Services	4,891.00	36,816.50	44,666.64	7,850.14	67,000.00	45.05%	59,323.39
Contractual Services	2,254.83	18,776.56	19,752.72	976.16	29,629.08	36.63%	39,275.97
Professional Membership Dues	0.00	48.00	16.64	(31.36)	25.00	(92.00)%	0.00
Total Expenses	21,480.66	183,744.50	195,351.84	11,607.34	293,027.90	37.29%	350,335.24
Total Revenue Over (Under) Expense	(21,480.66)	109,283.50	0.08	109,283.42	0.00	0.00%	12,684.76

Illinois Heartland Library System
Statement of Revenues and Expenditures
Fund #29 - Plinkit Fund

							Audited
	Feb. 2017	YTD Actuals	YTD Budget	YTD Budget		IHLS Approved	FY2016-2017
	(02/01/2018 -	(07/01/2017 -	(07/01/2017 -	(07/01/2017 -	IHLS Approved	FY2017-18 Budget	Actuals
	02/28/2018)	02/28/2018)	02/28/2018)	02/28/2018)	FY2017-18 Budget	Percent Total	(07/01/2016 -
						Budget Remaining	06/30/2017)
Revenues							
Fees for Services and Materials	<u>0.00</u>	<u>(15,400.00)</u>	<u>0.00</u>	<u>(15,400.00)</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>
Total Revenues	<u>0.00</u>	<u>(15,400.00)</u>	<u>0.00</u>	<u>(15,400.00)</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>
Expenses							
Supplies, Postage & Printing	<u>0.00</u>	<u>9,132.45</u>	<u>0.00</u>	<u>(9,132.45)</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>
Total Expenses	<u>0.00</u>	<u>9,132.45</u>	<u>0.00</u>	<u>(9,132.45)</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>
Total Revenue Over (Under) Expense	<u>0.00</u>	<u>(24,532.45)</u>	<u>0.00</u>	<u>(24,532.45)</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>

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

							Audited
	Feb. 2017	YTD Actuals	YTD Budget	YTD Budget		IHLS Approved	FY2016-2017
	(02/01/2018 -	(07/01/2017 -	(07/01/2017 -	(07/01/2017 -	IHLS Approved	FY2017-18 Budget	Actuals
	02/28/2018)	02/28/2018)	02/28/2018)	02/28/2018)	FY2017-18 Budget	Percent Total Budget Remaining	(07/01/2016 - 06/30/2017)
Revenues							
State Grants	0.00	135,506.55	90,337.68	45,168.87	135,506.55	0.00%	159,925.00
Total State Grants	0.00	135,506.55	90,337.68	45,168.87	135,506.55	0.00%	159,925.00
Total Revenues	0.00	135,506.55	90,337.68	45,168.87	135,506.55	0.00%	159,925.00
Expenses							
Personnel	9,992.52	84,418.57	77,793.76	(6,624.81)	116,690.47	27.66%	108,296.38
Supplies, Postage & Printing	0.00	911.96	3,200.00	2,288.04	4,800.00	81.00%	2,025.93
Telephone & Telecommunications	241.90	1,839.36	1,824.00	(15.36)	2,736.00	32.77%	2,348.07
Equipment Rental, Repair and Maintenance	228.49	2,070.51	2,520.00	449.49	3,780.00	45.22%	2,934.60
Professional Services	0.00	2,800.00	6,400.00	3,600.00	9,600.00	70.83%	0.00
Contractual Services	1,026.57	10,756.03	12,412.56	1,656.53	18,618.78	42.23%	18,456.00
Total Expenses	11,489.48	102,796.43	104,150.32	1,353.89	156,225.25	34.20%	134,060.98
Total Revenue Over (Under) Expense	(11,489.48)	32,710.12	(13,812.64)	46,522.76	(20,718.70)	(257.88)%	25,864.02

Illinois Heartland Library System
Statement of Revenues and Expenditures
Fund #34 - The Marc of Quality (TMQ)

	Feb. 2017	YTD Actuals	YTD Budget	YTD Budget		IHLS Approved	IHLS Approved	Audited
	(02/01/2018 -	(07/01/2017 -	(07/01/2017 -	(07/01/2017 -		FY2017-18 Budget	FY2017-18 Budget	FY2016-2017
	02/28/2018)	02/28/2018)	02/28/2018)	02/28/2018)	IHLS Approved	Percent Total	Budget Remaining	Actuals
					FY2017-18 Budget			(07/01/2016 -
								06/30/2017)
Revenues								
State Grants	<u>0.00</u>	<u>8,200.00</u>	<u>5,466.64</u>	<u>2,733.36</u>	<u>8,200.00</u>	<u>0.00%</u>		<u>8,200.00</u>
Total Revenues	<u>0.00</u>	<u>8,200.00</u>	<u>5,466.64</u>	<u>2,733.36</u>	<u>8,200.00</u>	<u>0.00%</u>		<u>8,200.00</u>
Expenses								
Contractual Services	<u>0.00</u>	<u>4,100.00</u>	<u>5,466.64</u>	<u>1,366.64</u>	<u>8,200.00</u>	<u>50.00%</u>		<u>8,200.00</u>
Total Expenses	<u>0.00</u>	<u>4,100.00</u>	<u>5,466.64</u>	<u>1,366.64</u>	<u>8,200.00</u>	<u>50.00%</u>		<u>8,200.00</u>
Other Financing Sources & Uses								
Transfer to Other Funds	<u>0.00</u>	<u>0.14</u>	<u>0.00</u>	<u>(0.14)</u>	<u>0.00</u>	<u>0.00%</u>		<u>0.00</u>
Total Other Financing Sources & Uses	<u>0.00</u>	<u>0.14</u>	<u>0.00</u>	<u>(0.14)</u>	<u>0.00</u>	<u>0.00%</u>		<u>0.00</u>
Total Revenue Over (Under) Expense	<u>0.00</u>	<u>4,099.86</u>	<u>0.00</u>	<u>4,099.86</u>	<u>0.00</u>	<u>0.00%</u>		<u>0.00</u>

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

							Audited
	Feb. 2017	YTD Actuals	YTD Budget	YTD Budget Variance	IHLS Approved	IHLS Approved FY2017-18 Budget Percent Total Budget Remaining	FY2016-2017 Actuals
	(02/01/2018 - 02/28/2018)	(07/01/2017 - 02/28/2018)	(07/01/2017 - 02/28/2018)	(07/01/2017 - 02/28/2018)	FY2017-18 Budget		(07/01/2016 - 06/30/2017)
Revenues							
Investment Income	<u>206.78</u>	<u>2,841.11</u>	<u>0.00</u>	<u>2,841.11</u>	<u>0.00</u>	0.00%	<u>4,982.46</u>
Total Revenues	<u>206.78</u>	<u>2,841.11</u>	<u>0.00</u>	<u>2,841.11</u>	<u>0.00</u>	0.00%	<u>4,982.46</u>
Expenses							
Capital Outlays	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00%	<u>356,899.51</u>
Total Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00%	<u>356,899.51</u>
Total Revenue Over (Under) Expense	<u>206.78</u>	<u>2,841.11</u>	<u>0.00</u>	<u>2,841.11</u>	<u>0.00</u>	0.00%	<u>(351,917.05)</u>

Illinois Heartland Library System

Balance Sheet

Governmental Funds

as of February 28, 2018

	Major Funds					Non-Major Governmental Funds	Total
	General Fund	CMC Fund	Plinkit	OCLC Fund	Capital Projects Fund		
Assets							
Cash and Cash Equivalents	3,751,515.54	123,741.91	17,050.41	55,506.72	986,250.29	6,074.23	4,940,139.10
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	20,479.32	0.00	0.00	0.00	0.00	0.00	20,479.32
Prepaid Expenses	<u>1,174.34</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,174.34</u>
Total Assets	<u>3,773,169.20</u>	<u>123,741.91</u>	<u>17,050.41</u>	<u>55,506.72</u>	<u>986,250.29</u>	<u>6,074.23</u>	<u>4,961,792.76</u>
Liabilities							
Accounts Payable	3,144.08	0.00	0.00	32.00	0.00	0.00	3,176.08
Grants Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Expenses	<u>36,405.68</u>	<u>497.57</u>	<u>118.86</u>	<u>2,256.18</u>	<u>0.00</u>	<u>0.00</u>	<u>39,278.29</u>
Total Liabilities	<u>39,549.76</u>	<u>497.57</u>	<u>118.86</u>	<u>2,288.18</u>	<u>0.00</u>	<u>0.00</u>	<u>42,454.37</u>
Deferred Inflows of Resources							
Loss Book Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Deferred Inflows	<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>3,733,619.44</u>	<u>123,244.34</u>	<u>16,931.55</u>	<u>53,218.54</u>	<u>986,250.29</u>	<u>6,074.23</u>	<u>4,919,338.39</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>3,773,169.20</u>	<u>123,741.91</u>	<u>17,050.41</u>	<u>55,506.72</u>	<u>986,250.29</u>	<u>6,074.23</u>	<u>4,961,792.76</u>

Non-Major Governmental Funds represents SWAYS

Illinois Heartland Library System
Statement of Revenues and Expenditures
Fund #85 - Sharing Heartland's Available Resources Equally (SHARE)

	Feb. 2017	YTD Actuals	YTD Budget	YTD Budget Variance	IHLS Approved FY2017-18 Budget	IHLS Approved FY2017-18 Budget Percent Total Budget Remaining	Audited FY2016-2017 Actuals
	(02/01/2018 - 02/28/2018)	(07/01/2017 - 02/28/2018)	(07/01/2017 - 02/28/2018)	(07/01/2017 - 02/28/2018)			(07/01/2016 - 06/30/2017)
Revenues							
Fees for Services and Materials	1,439.01	1,260,760.25	854,347.04	406,413.21	1,281,520.44	(1.62)%	1,105,690.40
Investment Income	1,024.41	6,924.63	2,992.64	3,931.99	4,489.00	54.26%	4,466.36
Other Revenue	<u>2,219.83</u>	<u>45,710.26</u>	<u>26,587.28</u>	<u>19,122.98</u>	<u>39,880.85</u>	<u>14.62%</u>	<u>23,678.00</u>
Total Revenues	<u>4,683.25</u>	<u>1,313,395.14</u>	<u>883,926.96</u>	<u>429,468.18</u>	<u>1,325,890.29</u>	<u>(0.94)%</u>	<u>1,133,834.76</u>
Expenses							
Personnel	79,313.62	648,340.53	694,868.08	46,527.55	1,042,301.98	37.80%	989,600.39
Library Materials	4,988.42	49,137.95	48,727.84	(410.11)	73,091.81	32.77%	0.00
Vehicle Expenses	49.66	740.23	666.64	(73.59)	1,000.00	25.98%	796.18
Travel, Meetings & Continuing for Staff and	1,752.34	7,787.12	11,648.64	3,861.52	17,473.00	55.43%	16,613.75
Conferences & Continuing Education Meetings	0.00	0.00	0.00	0.00	0.00	0.00%	300.00
Public Relations	0.00	0.00	333.36	333.36	500.00	100.00%	93.20
Supplies, Postage & Printing	288.82	15,219.58	12,733.36	(2,486.22)	19,100.00	20.32%	5,292.54
Telephone & Telecommunications	1,299.99	11,170.29	9,672.00	(1,498.29)	14,508.00	23.01%	16,502.52
Equipment Rental, Repair and Maintenance	218.76	2,231.96	3,440.00	1,208.04	5,160.00	56.74%	3,644.13
Professional Services	1,620.00	13,108.75	7,333.28	(5,775.47)	11,000.00	(19.17)%	6,000.00
Contractual Services	4.95	180,770.73	148,128.24	(32,642.49)	222,192.30	18.64%	195,342.86
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00%	188,307.97
Professional Membership Dues	0.00	100.00	66.64	(33.36)	100.00	0.00%	100.00
Miscellaneous	<u>30.00</u>	<u>213.20</u>	<u>240.00</u>	<u>26.80</u>	<u>360.00</u>	<u>40.78%</u>	<u>515.96</u>
Total Expenses	<u>89,566.56</u>	<u>928,820.34</u>	<u>937,858.08</u>	<u>9,037.74</u>	<u>1,406,787.09</u>	<u>33.98%</u>	<u>1,423,109.50</u>
Other Financing Sources & Uses							
Transfers From Other Funds	0.00	0.00	(166,666.64)	(166,666.64)	(250,000.00)	100.00%	(250,000.00)
Transfer to Other Funds	<u>0.00</u>	<u>0.00</u>	<u>95,000.00</u>	<u>95,000.00</u>	<u>142,500.00</u>	<u>100.00%</u>	<u>0.00</u>
Total Other Financing Sources & Uses	<u>0.00</u>	<u>0.00</u>	<u>(71,666.64)</u>	<u>(71,666.64)</u>	<u>(107,500.00)</u>	<u>100.00%</u>	<u>(250,000.00)</u>
Other Income (Expense)							
Reimbursements-Subscriptions	0.00	135,596.99	0.00	135,596.99	0.00	0.00%	254,819.75
Reimbursements-3M e-books	4,879.94	32,862.19	0.00	32,862.19	0.00	0.00%	82,576.55
Reimbursement:Subscriptions	0.00	(136,411.21)	0.00	(136,411.21)	0.00	0.00%	(245,969.00)
Reimbursement:3M e-books	(4,879.94)	(55,118.85)	0.00	(55,118.85)	0.00	0.00%	(60,284.90)
Reimbursement:SAM	0.00	(10,530.67)	0.00	(10,530.67)	0.00	0.00%	(957.33)
Pension Expense	<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>28,127.10</u>
Total Other Income (Expense)	<u>0.00</u>	<u>(33,601.55)</u>	<u>0.00</u>	<u>(33,601.55)</u>	<u>0.00</u>	<u>0.00%</u>	<u>58,312.17</u>
Total Revenue Over (Under) Expense	<u>(84,883.31)</u>	<u>350,973.25</u>	<u>17,735.52</u>	<u>333,237.73</u>	<u>26,603.20</u>	<u>1,219.29%</u>	<u>19,037.43</u>

Illinois Heartland Library System

Statement of Net Position

SHARE Fund

as of February 28, 2018

Computer Development Fund

Assets:

Current Assets:

Cash and Cash Equivalents	1,884,827.43
Due from Other Funds	0.00
Accounts Receivable	8,247.58
Prepaid Expenses	6,062.21
Net Pension Assets	(160,608.16)
Total Current Assets:	1,738,529.06

Capital Assets:

Depreciable Capital Assets	2,667,758.77
Accumulated Depreciation	(2,553,469.71)
Total Capital Assets:	114,289.06
Total Assets:	1,852,818.12

Deferred Outflows of Resources:

Deferred Outflows from Pension Contribution	
Deferred Outflows from Pension Contribution	473,181.39
Total Deferred Outflows of Resources:	473,181.39

Total Assets and Deferred Outflows of Resources 2,325,999.51

Liabilities:

Current Liabilities:

Accounts Payable	1,735.91
Due to Other Funds	0.00
Accrued Expenses	23,051.70
Total Current Liabilities:	24,787.61

Long-Term Liabilities:

Compensated Absences Payable	83,753.27
Other Long-Term Liabilities	0.00
Total Long-Term Liabilities:	83,753.27
Total Liabilities:	108,540.88

Deferred Inflows of Resources:

Deferred Inflows of Resources Related to Pension	
Deferred Inflows of Resources Related to Pension	9,469.66
Total Deferred Inflows of Resources:	9,469.66

Net Position:

Unrestricted	2,207,988.97
Total Net Position:	2,207,988.97

Total Liabilities, Deferred Inflows & Net Position 2,325,999.51