

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

Attachment 5.2

	July 2019 (07/01/2019 - 07/31/2019)	YTD Budget		YTD Budget Variance (07/01/2019 - 07/31/2019)	IHLs Approved FY2020 Budget	Total Budget Variance - IHLs Board Approved FY2020 Budget	IHLs Approved FY2020 Budget Total Budget Remaining Percentage <sup>b</sup>	Unaudited FY2019 Actuals (07/01/2018 - 06/30/2019)
		YTD Actuals (07/01/2019 - 07/31/2019)	YTD Budget (07/01/2019 - 07/31/2019)					
<b>Revenues</b>								
State Grants	0.00	0.00	283,391.69	(283,391.69)	3,400,700.32	(3,400,700.32)	(100.00)%	3,400,700.32
Fees for Services and Materials	0.00	0.00	310.00	(310.00)	3,720.00	(3,720.00)	(100.00)%	3,507.75
Investment Income	5,492.69	5,492.69	3,720.11	1,772.58	44,641.31	(39,148.62)	(87.70)%	60,458.49
Other Revenue	21,130.41	21,130.41	22,625.58	(1,495.17)	271,506.90	(250,376.49)	(92.22)%	309,895.34
<b>Total Revenues</b>	<b>26,623.10</b>	<b>26,623.10</b>	<b>310,047.38</b>	<b>(283,424.28)</b>	<b>3,720,568.53</b>	<b>(3,693,945.43)</b>	<b>(99.28)%</b>	<b>3,774,561.90</b>
<b>Expenses</b>								
Personnel	159,423.52	159,423.52	202,925.53	43,502.01	2,435,106.42	2,275,682.90	93.45%	2,135,192.90
Building and Grounds	35,516.24	35,516.24	19,743.60	(15,772.64)	236,923.12	201,406.88	85.01% <sup>c</sup>	226,037.38
Vehicle Expenses	37,101.04	37,101.04	24,271.88	(12,829.16)	291,262.56	254,161.52	87.26% <sup>d</sup>	255,541.90
Travel, Meetings & Continuing for Staff and Conferences & Continuing Education Meetings	1,602.11 900.00	1,602.11 900.00	6,080.71 1,700.00	4,478.60 800.00	72,968.52 20,400.00	71,366.41 19,500.00	97.80% 95.59%	47,639.01 13,034.81
Public Relations	2,000.00	2,000.00	2,772.77	772.77	33,273.20	31,273.20	93.99%	44,166.79
Liability Insurance	11,621.00	11,621.00	2,103.72	(9,517.28)	25,244.61	13,623.61	53.97% <sup>e</sup>	18,702.70
Supplies, Postage & Printing	1,652.00	1,652.00	5,358.75	3,706.75	64,305.00	62,653.00	97.43%	55,477.82
Telephone & Telecommunications	984.23	984.23	1,595.33	611.10	19,144.00	18,159.77	94.86%	18,163.70
Equipment Rental, Repair and Maintenance	545.20	545.20	661.67	116.47	7,940.00	7,394.80	93.13%	6,768.82
Professional Services	0.00	0.00	3,630.17	3,630.17	43,562.00	43,562.00	100.00%	37,925.16
Contractual Services	7,825.00	7,825.00	4,474.16	(3,350.84)	53,689.82	45,864.82	85.43% <sup>f</sup>	17,090.94
Professional Membership Dues	0.00	0.00	517.58	517.58	6,211.00	6,211.00	100.00%	3,639.00
Miscellaneous	203.19	203.19	203.25	0.06	2,439.00	2,235.81	91.67%	966.78
Capital Outlays	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	8,801.10
<b>Total Expenses</b>	<b>259,373.53</b>	<b>259,373.53</b>	<b>276,039.12</b>	<b>16,665.59</b> <sup>a</sup>	<b>3,312,469.25</b>	<b>3,053,095.72</b>	<b>92.17%</b>	<b>2,889,148.81</b>
<b>Inter-Company Transfers</b>								
Transfers From Other Funds	0.00	0.00	(25,000.00)	25,000.00	(300,000.00)	300,000.00	(100.00)%	(829,297.00)
<b>Total Inter-Company Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>(25,000.00)</b>	<b>25,000.00</b>	<b>(300,000.00)</b>	<b>300,000.00</b>	<b>(100.00)%</b>	<b>(829,297.00)</b>
<b>Net Pass-Through</b>								
Dreamhost	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	454.56
Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	(440.61)
<b>Total Net Pass-Through</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>13.95</b>
<b>Total Revenue Over (Under) Expense</b>	<b>(232,750.43)</b>	<b>(232,750.43)</b>	<b>9,008.26</b>	<b>(241,758.69)</b>	<b>108,099.28</b>	<b>(340,849.71)</b>	<b>(315.31)%</b>	<b>56,130.04</b>

**Explanations:**

- <sup>a</sup> Total Expenses YTD Actuals are below YTD Budget by 6.0%.
- <sup>b</sup> The target benchmark of the remaining budget should be 92% for all budget line items.
- <sup>c</sup> Includes premiums that were paid on an annual basis for Property Insurance and Flood Insurance at the Carbondale Office.
- <sup>d</sup> Includes premiums that were paid on an annual basis for Auto Insurance.
- <sup>e</sup> Includes premiums that were paid on an annual basis for Employee Dishonesty Bond, General Liability, Umbrella, and Employment Practices & Management Liabilities Insurances.
- <sup>f</sup> Includes the annual fee for Abila MIP Fund Software maintenance and support.

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

	July 2019 (07/01/2019 - 07/31/2019)	YTD Actuals (07/01/2019 - 07/31/2019)	YTD Budget (07/01/2019 - 07/31/2019)	YTD Budget Variance (07/01/2019 - 07/31/2019)	IHLS Approved FY2020 Budget	Total Budget		IHLS Approved FY2020 Budget Total Budget Remaining Percentage <sup>a</sup>	Unaudited FY2019 Actuals (07/01/2018 - 06/30/2019)
						Variance - IHLS Board Approved FY2020 Budget			
<b>Revenues</b>									
State Grants	0.00	0.00	31,360.10	(31,360.10) <sup>a</sup>	376,321.18	(376,321.18)		(100.00)%	311,977.56
Total State Grants	0.00	0.00	31,360.10	(31,360.10)	376,321.18	(376,321.18)		(100.00)%	311,977.56
Total Revenues	0.00	0.00	31,360.10	(31,360.10)	376,321.18	(376,321.18)		(100.00)%	311,977.56
<b>Expenses</b>									
Personnel	22,236.80	22,236.80	26,312.43	4,075.63	315,749.05	293,512.25		92.96%	240,632.58
Vehicle Expenses	0.00	0.00	4.58	4.58	55.00	55.00		100.00%	73.30
Travel, Meetings & Continuing for Staff and	177.77	177.77	938.00	760.23	11,256.00	11,078.23		98.42%	7,935.79
Public Relations	0.00	0.00	218.75	218.75	2,625.00	2,625.00		100.00%	1,046.60
Supplies, Postage & Printing	1,480.00	1,480.00	271.66	(1,208.34)	3,260.00	1,780.00		54.60% <sup>b</sup>	8,565.41
Telephone & Telecommunications	216.10	216.10	229.20	13.10	2,750.40	2,534.30		92.14%	2,485.69
Equipment Rental, Repair and Maintenance	181.17	181.17	186.67	5.50	2,240.00	2,058.83		91.91%	2,140.38
Professional Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00%	16,532.25
Contractual Services	0.00	0.00	3,137.48	3,137.48	37,649.74	37,649.74		100.00%	31,733.50
Professional Membership Dues	0.00	0.00	61.33	61.33	736.00	736.00		100.00%	650.00
Total Expenses	24,291.84	24,291.84	31,360.10	7,068.26	376,321.19	352,029.35		93.54%	311,795.50
Total Revenue Over (Under) Expense	(24,291.84)	(24,291.84)	0.00	(24,291.84)	(0.01)	(24,291.83)		242918300%	182.06

Explanations:

<sup>a</sup> The target benchmark of the remaining budget should be 92% for all budget line items.

<sup>b</sup> Purchased needed UPS Battery Backup at the Champaign location. This cost was split equally between funds that use this battery which are General, SHARE, & CMC.

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

	July 2019 (07/01/2019 - 07/31/2019)	YTD Actuals (07/01/2019 - 07/31/2019)	YTD Budget		IHLS Approved FY2020 Budget	Total Budget		IHLS Approved FY2020 Budget Total Budget Remaining Percentage <sup>a</sup>	Unaudited FY2019 Actuals (07/01/2018 - 06/30/2019)
			YTD Budget (07/01/2019 - 07/31/2019)	Variance (07/01/2019 - 07/31/2019)		Variance - IHLS Board Approved FY2020 Budget			
<b>Revenues</b>									
State Grants	0.00	0.00	14,150.27	(14,150.27) <sup>a</sup>	169,803.18	(169,803.18)	(100.00)%		170,182.00
Total State Grants	0.00	0.00	14,150.27	(14,150.27)	169,803.18	(169,803.18)	(100.00)%		170,182.00
Total Revenues	0.00	0.00	14,150.27	(14,150.27)	169,803.18	(169,803.18)	(100.00)%		170,182.00
<b>Expenses</b>									
Personnel	9,690.88	9,690.88	11,153.69	1,462.81	133,844.17	124,153.29	92.76%		128,635.99
Supplies, Postage & Printing	0.00	0.00	183.34	183.34	2,200.00	2,200.00	100.00%		6,972.02
Telephone & Telecommunications	261.13	261.13	268.80	7.67	3,225.60	2,964.47	91.90%		2,992.93
Equipment Rental, Repair and	311.21	311.21	340.00	28.79	4,080.00	3,768.79	92.37%		3,792.55
Professional Services	0.00	0.00	1,083.33	1,083.33	13,000.00	13,000.00	100.00%		2,800.00
Contractual Services	1,982.00	1,982.00	1,594.72	(387.28)	19,136.65	17,154.65	89.64% <sup>b</sup>		17,792.03
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		(26.90)
Total Expenses	12,245.22	12,245.22	14,623.88	2,378.66	175,486.42	163,241.20	93.02%		162,958.62
Total Revenue Over (Under) Expense	(12,245.22)	(12,245.22)	(473.61)	(11,771.61)	(5,683.24)	(6,561.98)	115.46%		7,223.38

Explanations:

<sup>a</sup> The target benchmark of the remaining budget should be 92% for all budget line items.

<sup>b</sup> Includes the annual fee for Traverse Software Maintenance Agreement.

**Illinois Heartland Library System**  
Statement of Revenues and Expenditures  
**Fund #34 - The Marc of Quality (TMQ) ~ Special Revenue Grant**

	July 2019 (07/01/2019 - 07/31/2019)	YTD Actuals (07/01/2019 - 07/31/2019)	YTD Budget (07/01/2019 - 07/31/2019)	YTD Budget Variance (07/01/2019 - 07/31/2019)	IHLs Approved FY2020 Budget	Total Budget Variance - IHLs Board Approved FY2020 Budget	IHLs Approved FY2020 Budget	Unaudited FY2019 Actuals (07/01/2018 - 06/30/2019)
							Total Budget Remaining Percentage <sup>a</sup>	
<b>Revenues</b>								
State Grants	0.00	0.00	725.00	(725.00) <sup>a</sup>	8,700.00	(8,700.00)	(100.00)%	8,200.00
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>725.00</u>	<u>(725.00)</u>	<u>8,700.00</u>	<u>(8,700.00)</u>	<u>(100.00)%</u>	<u>8,200.00</u>
<b>Expenses</b>								
Contractual Services	0.00	0.00	725.00	725.00	8,700.00	8,700.00	100.00%	8,200.00
Total Expenses	<u>0.00</u>	<u>0.00</u>	<u>725.00</u>	<u>725.00</u>	<u>8,700.00</u>	<u>8,700.00</u>	<u>100.00%</u>	<u>8,200.00</u>
Total Revenue Over (Under) 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>0.00%</u>	<u>0.00</u>

**Explanations:**

<sup>a</sup> The target benchmark of the remaining budget should be 92% for all budget line items.

**Illinois Heartland Library System**

Balance Sheet

**Governmental Funds**

as of July 31, 2019

	Major Funds				Non-Major Governmental Funds <sup>e</sup>	Total
	General Fund	CMC Fund	OCLC Fund	Capital Projects Fund		
<b>Assets</b>						
Cash and Cash Equivalents	4,414,293.05 <sup>a</sup>	16,692.71	6,920.55	1,409,735.89	2,774.23	5,850,416.43
Due From Other Funds	37,202.36 <sup>b</sup>	0.00	0.00	0.00	0.00	37,202.36
Grants Receivable	365,166.66 <sup>c</sup>	0.00	0.00	0.00	0.00	365,166.66
Accounts Receivable	20,950.35 <sup>d</sup>	0.00	0.00	0.00	0.00	20,950.35
Prepaid Expenses	<u>10,333.25</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,333.25</u>
<b>Total Assets</b>	<u>4,847,945.67</u>	<u>16,692.71</u>	<u>6,920.55</u>	<u>1,409,735.89</u>	<u>2,774.23</u>	<u>6,284,069.05</u>
<b>Liabilities</b>						
Accounts Payable	7,906.51	407.93	58.37	0.00	0.00	8,372.81
Grants Payable	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds	0.00	24,680.96	12,446.60	0.00	0.00	37,127.56
Accrued Expenses	<u>4,348.52</u>	<u>2,056.69</u>	<u>767.44</u>	<u>0.00</u>	<u>0.00</u>	<u>7,172.65</u>
<b>Total Liabilities</b>	<u>12,255.03</u>	<u>27,145.58</u>	<u>13,272.41</u>	<u>0.00</u>	<u>0.00</u>	<u>52,673.02</u>
<b>Deferred Inflows of Resources</b>						
Loss Book Funds	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>
<b>Total Deferred Inflows of Resources</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Fund Balances</b>						
	<u>4,835,690.64</u>	<u>(10,452.87)</u>	<u>(6,351.86)</u>	<u>1,409,735.89</u>	<u>2,774.23</u>	<u>6,231,396.03</u>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<u>4,847,945.67</u>	<u>16,692.71</u>	<u>6,920.55</u>	<u>1,409,735.89</u>	<u>2,774.23</u>	<u>6,284,069.05</u>

**Explanations:**

<sup>a</sup> This balance would fund IHLS General Fund operations alone an estimated 14.7 months based on current FY2020 approved expenditure levels.

This balance would fund IHLS General and Special Revenue Funds operations for an estimated 12.7 months.

<sup>b</sup> Includes CMC & OCLC July 2019 Payroll and Accounts Payable expenses along with FY2019 Workers Compensation expenses that are due to General.

<sup>c</sup> Remaining balance due from FY2019 SAPG.

<sup>d</sup> Includes U of I balance due to IHLS for July 2019 ILDS services.

<sup>e</sup> Non-Major Governmental Funds represents Roadside Training, SWAYS, and TMQ.

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

	July 2019 (07/01/2019 - 07/31/2019)	YTD Actuals (07/01/2019 - 07/31/2019)	YTD Budget (07/01/2019 - 07/31/2019)	YTD Budget Variance (07/01/2019 - 07/31/2019)	IHLS Approved FY2020 Budget	Total Budget Variance - IHLS Board Approved FY2020 Budget	IHLS Approved FY2020 Budget Total Budget Remaining Percentage <sup>a</sup>	Unaudited FY2019 Actuals (07/01/2018 - 06/30/2019)
<b>Revenues</b>								
Investment Income	2,993.20	2,993.20	1,320.43	1,672.77	15,845.11	(12,851.91)	(81.11)%	21,934.18
Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	41,794.19
Total Revenues	<u>2,993.20</u>	<u>2,993.20</u>	<u>1,320.43</u>	<u>1,672.77</u>	<u>15,845.11</u>	<u>(12,851.91)</u>	<u>(81.11)%</u>	<u>63,728.37</u>
<b>Expenses</b>								
Capital Outlays	0.00	0.00	14,233.91	14,233.91	170,807.00	170,807.00	100.00%	175,232.00
Total Expenses	<u>0.00</u>	<u>0.00</u>	<u>14,233.91</u>	<u>14,233.91</u>	<u>170,807.00</u>	<u>170,807.00</u>	<u>100.00%</u>	<u>175,232.00</u>
<b>Inter-Company Transfers</b>								
Transfers From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	529,297.00
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>529,297.00</u>
Total Revenue Over (Under) Expense	<u>2,993.20</u>	<u>2,993.20</u>	<u>(12,913.48)</u>	<u>15,906.68</u>	<u>(154,961.89)</u>	<u>157,955.09</u>	<u>(101.93)%</u>	<u>417,793.37</u>

Explanations:

<sup>a</sup> The target benchmark of the remaining budget should be 92% for all budget line items.

**Illinois Heartland Library System**

Balance Sheet

**Capital Projects Fund**

as of July 31, 2019

	<u>Unrestricted</u>	<u>Reserve Funds</u>	<u>Total</u>
<b>Assets:</b>			
Current Assets:			
Cash and Cash Equivalents	1,321,823.89	87,912.00 <sup>a</sup>	1,409,735.89
Total Assets:	<u>1,321,823.89</u>	<u>87,912.00</u>	<u>1,409,735.89</u>
 Total Assets and Deferred Outflows of Resources	 <u>1,321,823.89</u>	 <u>87,912.00</u>	 <u>1,409,735.89</u>
 <b>Liabilities:</b>			
Current Liabilities:			
Accounts Payable	0.00	0.00	0.00
Due to Other Funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Current Liabilities:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
 <b>Net Position:</b>			
	<u>1,321,823.89</u>	<u>87,912.00</u>	<u>1,409,735.89</u>
Total Net Position:	<u>1,321,823.89</u>	<u>87,912.00</u>	<u>1,409,735.89</u>
 Total Liabilities, Deferred Inflows & Net Position	 <u>1,321,823.89</u>	 <u>87,912.00</u>	 <u>1,409,735.89</u>

Explanations:

<sup>a</sup> Represents the amount voted by the board to reserve based on the insurance claim payment IHLS received for Mine Subsidence.

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

	July 2019 (07/01/2019 - 07/31/2019)	YTD Actuals (07/01/2019 - 07/31/2019)	YTD Budget (07/01/2019 - 07/31/2019)	YTD Budget Variance (07/01/2019 - 07/31/2019)	IHLS Approved FY2020 Budget	Total Budget Variance - IHLS Board Approved FY2020 Budget	IHLS Approved FY2020 Budget Total Budget Remaining Percentage	Unaudited FY2019 Actuals (07/01/2018 - 06/30/2019)
<b>Operating Revenues</b>								
Fees for Services and Materials	1,187,715.76	1,187,715.76	106,554.63	1,081,161.13 <sup>a</sup>	1,278,655.56	(90,939.80)	(7.11)%	1,257,374.15
Investment Income	1,533.71	1,533.71	1,051.43	482.28	12,617.10	(11,083.39)	(87.84)%	17,903.32
Other Revenue	0.00	0.00	3,962.17	(3,962.17)	47,546.02	(47,546.02)	(100.00)%	40,225.32
<b>Total Operating Revenues</b>	<u>1,189,249.47</u>	<u>1,189,249.47</u>	<u>111,568.23</u>	<u>1,077,681.24</u>	<u>1,338,818.68</u>	<u>(149,569.21)</u>	<u>(11.17)%</u>	<u>1,315,502.79</u>
<b>Operating Expenses</b>								
Personnel	73,095.12	73,095.12	86,198.39	13,103.27	1,034,380.59	961,285.47	92.93%	1,001,563.27
Library Materials	0.00	0.00	8,626.98	8,626.98	103,523.72	103,523.72	100.00%	98,255.13
Vehicle Expenses	0.00	0.00	173.33	173.33	2,080.00	2,080.00	100.00%	1,482.23
Travel, Meetings & Continuing for Staff and Board Members	35.41	35.41	3,517.30	3,481.89	42,207.60	42,172.19	99.92%	20,325.39
Conferences & Continuing Education Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	9.51
Public Relations	0.00	0.00	267.50	267.50	3,210.00	3,210.00	100.00%	896.65
Supplies, Postage & Printing	1,778.99	1,778.99	1,082.50	(696.49)	12,990.00	11,211.01	86.30% <sup>d</sup>	8,162.02
Telephone & Telecommunications	1,390.14	1,390.14	1,455.00	64.86	17,460.00	16,069.86	92.04%	17,683.49
Equipment Rental, Repair and Maintenance	277.67	277.67	311.67	34.00	3,740.00	3,462.33	92.58%	3,456.64
Professional Services	0.00	0.00	1,836.49	1,836.49	22,038.00	22,038.00	100.00%	13,163.00
Contractual Services	824.56	824.56	18,016.13	17,191.57	216,193.58	215,369.02	99.62%	196,598.60
Professional Membership Dues	0.00	0.00	84.67	84.67	1,016.00	1,016.00	100.00%	950.00
Miscellaneous	9.14	9.14	30.00	20.86	360.00	350.86	97.46%	204.79
<b>Total Operating Expenses</b>	<u>77,411.03</u>	<u>77,411.03</u>	<u>121,599.96</u>	<u>44,188.93</u> <sup>b</sup>	<u>1,459,199.49</u>	<u>1,381,788.46</u>	<u>94.69%</u>	<u>1,362,750.72</u>
<b>Total Operating Revenue Over (Under)</b>	<u>1,111,838.44</u>	<u>1,111,838.44</u>	<u>(10,031.73)</u>	<u>1,121,870.17</u>	<u>(120,380.81)</u>	<u>1,232,219.25</u>	<u>(1,023.60)%</u>	<u>(47,247.93)</u>
<b>Other Funding Sources</b>								
Transfers From Other Funds	0.00	0.00	25,000.00	(25,000.00)	300,000.00	(300,000.00)	(100.00)%	300,000.00
Transfer to Other Funds	0.00	0.00	(11,875.00)	11,875.00	(142,500.00)	142,500.00	(100.00)%	0.00
<b>Total Other Funding Sources</b>	<u>0.00</u>	<u>0.00</u>	<u>13,125.00</u>	<u>(13,125.00)</u>	<u>157,500.00</u>	<u>(157,500.00)</u>	<u>(100.00)%</u>	<u>300,000.00</u>
<b>Capital Outlays</b>								
Capital Outlays - Computers	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	(109,681.93)
<b>Total Capital Outlays</b>	<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>(109,681.93)</u>
<b>Net Pass-Through</b>								
Reimbursements-Subscriptions	93,002.19	93,002.19	0.00	93,002.19	0.00	93,002.19	0.00%	136,883.46
Reimbursements-3M e-books	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	65,433.67
Reimbursement:Subscriptions	(94,686.09)	(94,686.09)	0.00	(94,686.09)	0.00	(94,686.09)	0.00%	(137,641.90)
Reimbursement:3M e-books	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	(65,433.67)
<b>Total Net Pass-Through</b>	<u>(1,683.90)</u>	<u>(1,683.90)</u>	<u>0.00</u>	<u>(1,683.90)</u>	<u>0.00</u>	<u>(1,683.90)</u>	<u>0.00%</u>	<u>(758.44)</u>
<b>Total Revenue Over (Under) Expense</b>	<u>1,110,154.54</u>	<u>1,110,154.54</u>	<u>3,093.27</u>	<u>1,107,061.27</u>	<u>37,119.19</u>	<u>1,073,035.35</u>	<u>2,890.78%</u>	<u>142,311.70</u>

**Explanations:**

<sup>a</sup> \$1,187,715.76 represent 92.9% of the projection in the FY2020 Budget and 25.5% of the \$1,187,715.76 has been collected.

<sup>b</sup> YTD Actuals are below YTD Budget by 36.3%.

<sup>c</sup> The target benchmark of the remaining budget should be 92% for all budget line items.

<sup>d</sup> Purchased needed UPS Battery Backup at the Champaign location. This cost was split equally between funds that use this battery which are General, SHARE, & CMC.



**Illinois Heartland Library System**  
Statement of Net Position  
**SHARE Fund**  
as of July 31, 2019

	<u>Unrestricted</u>	<u>Reserve Funds</u>	<u>Committed Funds</u>	<u>Total</u>
<b>Assets:</b>				
Current Assets:				
Cash and Cash Equivalents	701,340.90 <sup>a</sup>	747,140.55	143,385.72	1,591,867.17
Due from Other Funds	0.00	0.00	0.00	0.00
Accounts Receivable	895,733.59	0.00	75,594.86	971,328.45
Prepaid Expenses	166,852.96	0.00	0.00	166,852.96
Net Pension Assets	<u>864,260.83</u>	<u>0.00</u>	<u>0.00</u>	<u>864,260.83</u>
Total Current Assets:	2,628,188.28	747,140.55	218,980.58	3,594,309.41
Capital Assets:				
Depreciable Capital Assets	2,932,829.34	0.00	0.00	2,932,829.34
Accumulated Depreciation	<u>(2,649,214.01)</u>	<u>0.00</u>	<u>0.00</u>	<u>(2,649,214.01)</u>
Total Capital Assets:	<u>283,615.33</u>	<u>0.00</u>	<u>0.00</u>	<u>283,615.33</u>
Total Assets:	<u>2,911,803.61</u>	<u>747,140.55</u>	<u>218,980.58</u>	<u>3,877,924.74</u>
Deferred Outflows of Resources:				
Deferred Outflows from Pension Contribution				
Deferred Outflows from Pension Contribution	<u>307,746.54</u>	<u>0.00</u>	<u>0.00</u>	<u>307,746.54</u>
Total Deferred Outflows of Resources:	<u>307,746.54</u>	<u>0.00</u>	<u>0.00</u>	<u>307,746.54</u>
Total Assets and Deferred Outflows of Resources	<u>3,219,550.15</u>	<u>747,140.55</u>	<u>218,980.58</u>	<u>4,185,671.28</u>
Liabilities:				
Current Liabilities:				
Accounts Payable	2,052.34	0.00	0.00	2,052.34
Due to Other Funds	74.80	0.00	0.00	74.80
Accrued Expenses	<u>3,579.30</u>	<u>0.00</u>	<u>0.00</u>	<u>3,579.30</u>
Total Current Liabilities:	5,706.44	0.00	0.00	5,706.44
Long-Term Liabilities:				
Compensated Absences Payable	99,922.80	0.00	0.00	99,922.80
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>99,922.80</u>	<u>0.00</u>	<u>0.00</u>	<u>99,922.80</u>
Total Liabilities:	<u>105,629.24</u>	<u>0.00</u>	<u>0.00</u>	<u>105,629.24</u>
Deferred Inflows of Resources:				
Deferred Inflows of Resources Related to Pension				
Deferred Inflows of Resources Related to	<u>849,604.30</u>	<u>0.00</u>	<u>0.00</u>	<u>849,604.30</u>
Total Deferred Inflows of Resources:	<u>849,604.30</u>	<u>0.00</u>	<u>0.00</u>	<u>849,604.30</u>
Net Position:				
	<u>2,105,312.72</u>	<u>979,399.57</u>	<u>145,725.45</u>	<u>3,230,437.74</u>
Total Net Position:	<u>2,105,312.72</u>	<u>979,399.57</u>	<u>145,725.45</u>	<u>3,230,437.74</u>
Total Liabilities, Deferred Inflows & Net Position	<u>3,060,546.26</u>	<u>979,399.57</u>	<u>145,725.45</u>	<u>4,185,671.28</u>

**Explanations:**

<sup>a</sup> The Unrestricted Funds will fund SHARE Operations approximately 5.3 months based on current FY2020 Operations Budget.