
January 16, 2026

TO: RAILS BOARD OF DIRECTORS
FROM: SHARON SWANSON
SUBJECT: RAILS FINANCIAL REPORTS – November and December 2025

Please find the financial reports for November and December 2025 attached. The statements include the combined Balance Sheet for RAILS' active Governmental (General, Special Revenue, and Capital Projects) Funds and the Statements of Revenues and Expenditures for RAILS' General, Special Revenue, and Capital Projects Funds, as well as separate statements for Delivery operations and LLSAP support. In addition, reports showing the details of RAILS' cash and investments and monthly expenditures are included.

Summary

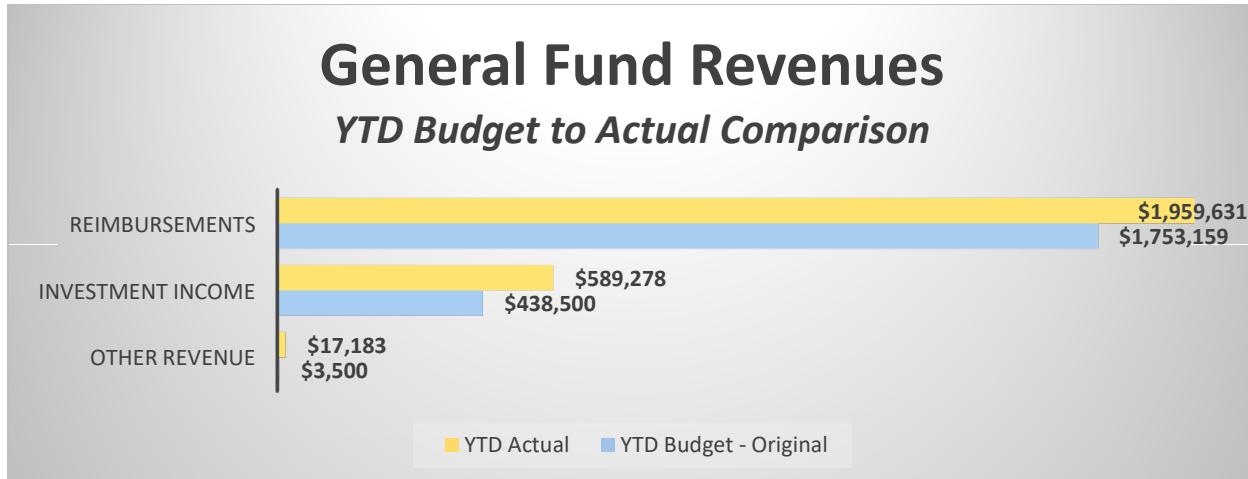
Through December, General fund revenues were \$354,535 above budget, and expenditures were \$1,645,491 above budget.

The December 31, 2025, unassigned General fund (\$28.5 million) cash and investment balances would fund an estimated 24.2 months of budgeted FY2026 operations.

During November and December, RAILS had three new hires (Jamie Elder, HR Generalist at Burr Ridge; Tristan Moffet, Driver at Bolingbrook; and Joshua Goode, Sorter at East Peoria) and eleven terminations (Mary Hudspeath, HR Coordinator at Burr Ridge; Tyrese Smith, Driver/Floater at Bolingbrook; Kendal Orrison, LLSAP Services Manager (RSA) at East Peoria; Erica Laughlin, Cataloging and Database Supervisor (RSA) at East Peoria; James Campbell, System Supervisor (RSA) at East Peoria; Lisa Schemensky, Cataloging and Database Coordinator (RSA) at East Peoria; Patty Kweram, Member Services Coordinator (RSA) at East Peoria; Sara Naslund, Member Services Coordinator (RSA) at East Peoria; Jennifer Choate, Cataloging and Database Coordinator (RSA) at East Peoria; Tony Hahn, Member Services User Experience Coordinator (RSA) at East Peoria; and Antony Deter, Operations Manager (RSA) at East Peoria). Terminations refer to staff leaving RAILS employment for any reason, including resignations, retirements, and temporary positions.

FY2026 Revenues and Expenditures

General fund revenues through December of \$13,527,634 were \$354,535 above budget primarily due to greater than anticipated participation in the EBSCO group purchase and higher than anticipated investment income. The above budget other revenues were primarily from the sales of eight decommissioned fleet vehicles.



RAILS conservatively budgeted EBSCO renewals of \$700,000 based on FY2025 participation levels. With FY2026 being the second year of the statewide database program, more libraries had time to evaluate and assess potential benefits of adding the complimentary EBSCO databases that RAILS offers to both supplement and enhance the State's core package.

Investment income of \$589,278 through December was \$150,778 above budget. Interest rates were budgeted at a blended rate of 3.50% to allow for multiple anticipated interest rate cuts over the course of FY2026. At their December meeting, the Federal Reserve cut interest rates by another .25%. This was the third consecutive cut of .25% over the past four months. This most recent cut moved the target federal borrowing rate to between 3.50% and 3.75%. December month-end interest rates of 3.885% and 4.080% for the Illinois Funds and Hinsdale Bank Money Market accounts, respectively, declined from the October rates of 4.175% and 4.380% and the November rates of 4.111% and 4.230%. Since the December Federal Reserve meeting, rates have continued to gradually decrease while remaining above the top end of the target federal borrowing rate.

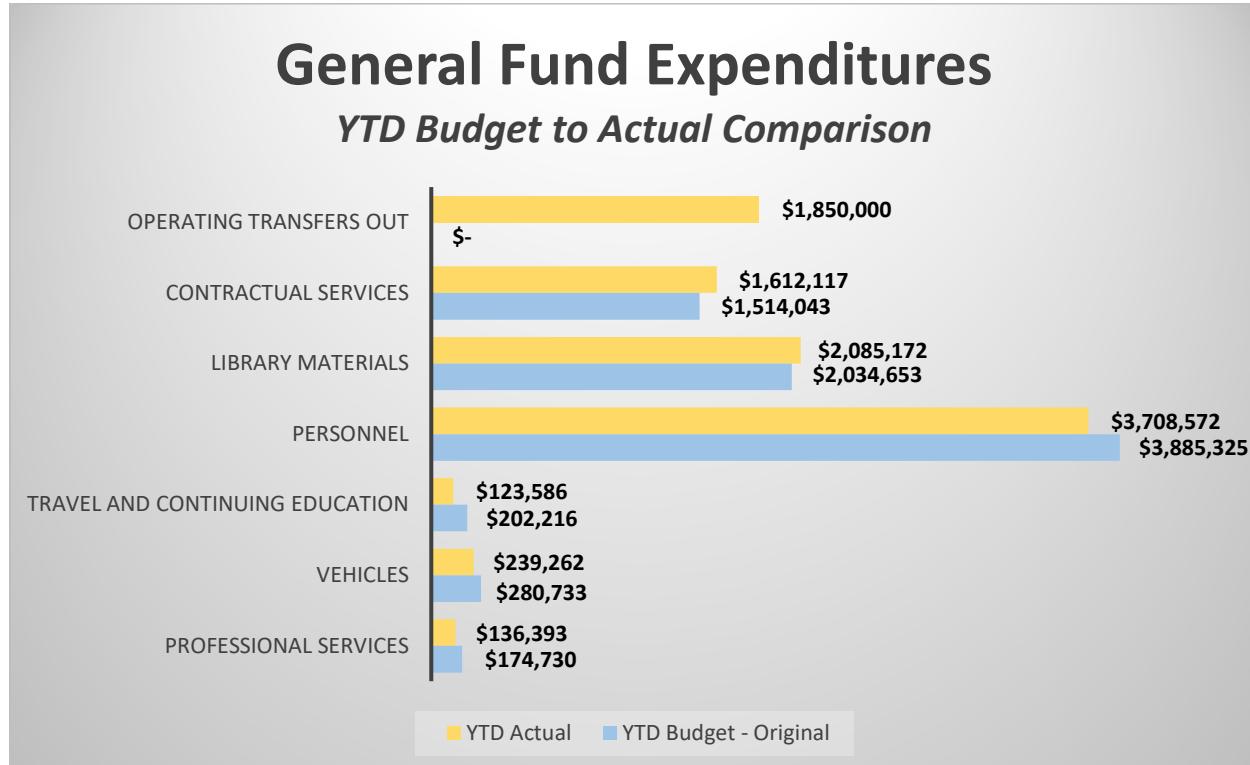
During December, RAILS purchased five CDs at an average rate of 3.53% from PTMA (formerly called PMA). These CDs replaced the five CDs that had matured earlier in calendar year 2025. We had been waiting to purchase these CDs until the amount of the transfer to the Capital Projects fund, and the upcoming project needs were fully determined and the transfer was complete.

Additionally, during December, RAILS transferred \$200,000 from the money market account with PTMA to the Hinsdale Bank & Trust money market account for slightly better interest rates. This amount represents a portion of the interest income earned on PTMA investments over the past four years.

The *Can't Shelve This* podcast won an award that included a \$100 VISA gift card. This will be spent on promotional items for the podcast and is reflected in the cash and investment listing.

RAILS sold six decommissioned delivery vehicles and two decommissioned staff vehicles for a total of \$15,905 in profits from these disposed assets.

General fund expenditures of \$10,428,655 through December were \$1,645,491 above budget primarily due to the \$1,850,000 transfer from the General fund to the Capital Projects fund as well as above budget contractual services (\$98,074) and library materials (\$50,519). This is partially offset by below budget personnel (\$176,753), travel and continuing education (\$78,630), vehicle expenses (\$41,471), and professional services (\$38,337).



A transfer of \$1,850,000 was approved by the board and made from the General fund to the Capital Projects fund on November 21. This was the first replenishment of this fund since it was initially created more than ten years ago.

Contractual services expenditures were above budget primarily due to timing differences between budgeted and actual program reimbursements for RAILS's work on the Cook County content Digital Navigator Network Grant. The pilot sub-grants will be awarded and expended to recipients in February. Additionally in December, the new platform fee for the eRead Illinois program was paid early in December. RAILS also had the opportunity to purchase 364 high demand titles with perpetual licenses in December.

Library materials expenditures were above budget due to timing differences between budgeted and actual group purchases.

Personnel expenditures were below budget primarily due to normal hiring delays for several delivery and administrative positions during the first half of this fiscal year. Health, dental and life insurance were

budgeted with an anticipated CY2026 increase of 11% for health, 9% for dental, and 2% for vision. Additionally, workers' compensation was budgeted at a blended rate which included a 7% increase for the calendar year based on expectations for CY2026 at the time that the budget was finalized. These below budget amounts were partially offset by temporary help needs that exceeded expectations at both the Bolingbrook and East Peoria operations.

Travel and continuing education were below budget primarily from timing differences between conferences with unscheduled dates at the time that the budget was finalized as well as library visits, training, and travel between RAILS locations that are anticipated throughout the fiscal year. Additionally, some conference travel costs came in below budget, and some staff were unable to attend conferences due to scheduling conflicts.

Vehicle expenditures were below budget primarily due to the normal monthly delay in paying our fuel card invoice as well as fuel prices that have remained below what had been budgeted. The December invoice was paid early in January. Fuel prices fell to an average tax-exempt rate of \$2.66 per gallon during December, a decrease of \$.20 from October. This is far below the \$3.14 per gallon that had been budgeted. Vehicle repairs have been less than anticipated through December, but these have been increasing as the fiscal year has progressed due to regular maintenance and the normal uptick in repairs due to winter driving conditions.

Professional services expenditures were below budget primarily from timing differences between budgeted costs for planned projects that require consulting and the actual start of that work. These projects include the strategic planning process and the work surrounding best practices for AI.

Beginning in FY2026, RAILS is recording activity related to the L2 development, world language cataloging services, and Cook County digital equity grants within the Special Revenue fund. Through December, personnel, cataloging consulting, L2 enhancement costs, and administrative overhead have been recorded for these grants. RAILS received an amount equivalent to the full grant (\$850,000) from Cook County in November. This amount was returned to Cook County in December, and, during the early part of January, RAILS received the corrected amount to reimburse for the expenditures that have been incurred for the program through November (\$12,632). On November 3, RAILS received the full amount of the funding from the Illinois State Library for both the L2 development grant (\$125,859) and the world language cataloging services grant (\$123,834).

In November and December, RAILS made the final payment for the new Executive Assistant's workstation (\$4,267). RAILS also purchased additional components for the key fob system that is being installed at the Rockford facility (\$99) as well as replacement baseboard heaters for the outer offices at Burr Ridge (\$24,411). Earlier this year, RAILS had engaged a firm to assess the precast panels in the Burr Ridge facility to determine what the costs might be to correct shifting that is causing stress on the windows within those panels. The baseboard heaters were removed to allow for this assessment, and, during this process, it was determined that these heaters needed to be replaced. These assessment costs (\$7,200) were paid in early December from the Capital Projects fund.

Delivery department expenditures of \$2,495,488 through December were \$134,533 below budget primarily from the normal recruitment delays in filling open positions. Fuel prices remain lower than budgeted, and there is a normal month's delay between receiving and paying our fuel card vendor's invoice. Additionally, there is a normal one-week delay in receiving our delivery outsourcing contractor's invoice, and their invoices have incorporated lower than anticipated fuel surcharges. These below budget amounts are partially offset by the timing of the lease payments for our three leased facilities as well as the unbudgeted replacement of a portion of the delivery bins. Additionally, there were unbudgeted consulting expenses for an efficiency consultant to suggest increased efficiencies in the expanded sorting operation at Bolingbrook.

LLSAP support expenditures of \$1,235,608 through December were \$61,585 below budget primarily due to an RSA position vacancy that occurred earlier in FY2026.

Calendar Year 2026 Rate and Premium Updates

We have now received all RAILS's insurance rate and premium updates for the new calendar year. These include the new employer contribution rates for unemployment insurance and IMRF as well as the increases for the health, dental and life insurance premiums for staff; workers' compensation insurance; and package policy coverage for auto, property, liability, accident, cyber, and crisis insurance.

RAILS's calendar year 2026 employer contribution rate for unemployment insurance (2.650%) increased from the prior year's rate (2.25%). This increase reflects an increase in the past three years' claims history as well as the COLA increases that increased covered wages. RAILS's IMRF employer contribution rate remained the same as the prior fiscal year (.79%).

For calendar year 2026, RAILS's health insurance premiums increased 10% for the HMO plan, 14% for the PPO plan, and 16% for the high-deductible health plan with HSA. These increases were due to claims experiences across the insurance cooperative that we participate in as well as industry-wide increases in costs. These increases were partially mitigated by cooperative-wide changes in plan design for the PPO and high-deductible health plans. Additionally, the dental PPO plan premiums increased 11.15% due to claims experience. The budget included increases for all plans, and, with these increases, we are anticipated to end the fiscal year close to or above what was budgeted.

The property, casualty, and workers compensation policies brokered by the insurance cooperative that we participate in, had overall premium increases of 3.3%. This is well below the 7% increase that had been budgeted for FY2026.

RAILS - Reaching Across Illinois Library System
Cash, Cash Equivalents & Investments
December 31, 2025

Financial Account Name	Account Purpose/Type	Investment Par/Face Value	Balance/Fair Market Value	Current APY	Maturity Date	Fiscal Y-T-D Net Income
<u>The Illinois Funds</u> <u>Reaching Across Illinois Library System</u>	<u>RAILS Operations Checking</u> <u>Money Market Account</u>	\$ 6,450.45	3.885%	Demand	\$ 136.67	
<u>Hinsdale Bank & Trust</u> <u>Reaching Across Illinois Library System</u>	<u>Hinsdale Bank & Trust</u> <u>Checking Account</u>	\$ 320,501.06	0.000%	Demand		N/A
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Financial Network</u> <u>IPrime Investment Pool</u>	\$ 50,492.33	3.697%	Demand	\$ 21,346.71	
<u>U.S. Treasury E-Bonds</u> <u>Reaching Across Illinois Library System</u>	<u>Donation - P. Sworski</u> <u>U.S. Treasury E-Bonds</u>	\$ 24,883.20	0.000%	5/31/2021	\$	-
<u>Hinsdale Bank & Trust</u> <u>Reaching Across Illinois Library System</u>	<u>Hinsdale Bank & Trust</u> <u>Money Market Account</u>	\$ 26,446,248.03	4.080%	Demand	\$ 516,595.82	
<u>VISA Gift Card</u> <u>Reaching Across Illinois Library System</u>	<u>Can't Shelve This Podcast</u> <u>Award</u>	\$ 100.00	0.000%	Demand	\$	-
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Schertz Bank & Trust</u>	\$ -	\$ -	4.843%	8/4/2025	\$ (980.88)
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Baxter Credit Union</u>	\$ -	\$ -	4.977%	8/4/2025	\$ (666.02)
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - First Bank of Ohio</u>	\$ -	\$ -	4.992%	8/4/2025	\$ (1,072.36)
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Cornerstone Bank</u>	\$ -	\$ -	5.112%	8/4/2025	\$ (721.52)
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - First National Bank</u>	\$ -	\$ -	5.028%	8/11/2025	\$ (213.82)
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - BMO Harris Bank NA</u>	\$ -	\$ -	4.856%	8/11/2025	\$ 1,302.69
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - TowneBank</u>	\$ -	\$ -	4.906%	8/11/2025	\$ 1,313.23
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Citizens Bank</u>	\$ -	\$ -	4.855%	8/15/2025	\$ 1,445.27
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - First Source Bank</u>	\$ -	\$ -	4.806%	8/21/2025	\$ 1,702.39
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - KS State Bank</u>	\$ 249,895.76	\$ 221,100.00	4.175%	2/1/2027	\$ 2,953.85
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - The Federal Savings Bank</u>	\$ 249,879.63	\$ 222,650.00	3.934%	2/1/2027	\$ 2,901.13
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Bank of Houston</u>	\$ 249,899.13	\$ 223,400.00	3.947%	2/1/2027	\$ 2,966.44
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - BNY Mellon NA</u>	\$ 244,000.00	\$ 245,078.38	3.932%	2/5/2027	\$ 5,804.73
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Morgan Stanley Bank</u>	\$ 244,000.00	\$ 245,772.98	4.231%	2/19/2027	\$ 5,631.66
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Bank of America</u>	\$ 244,000.00	\$ 245,759.70	4.205%	2/19/2027	\$ 5,566.99

RAILS - Reaching Across Illinois Library System
Cash, Cash Equivalents & Investments
December 31, 2025

Financial Account Name	Account Purpose/Type	Investment Par/Face Value	Balance/Fair Market Value	Current APY	Maturity Date	Fiscal Y-T-D Net Income
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - BMW Bank North America</u>	\$ 245,000.00	\$ 246,028.24	3.950%	4/26/2027	\$ 5,435.31
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Optum Bank</u>	\$ 245,000.00	\$ 245,822.61	3.900%	4/28/2027	\$ 5,366.51
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - DMB Community Bank</u>	\$ 249,939.16	\$ 233,000.00	3.640%	8/6/2027	\$ 3,392.47
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Truxton Trust Company</u>	\$ 249,942.04	\$ 232,400.00	3.779%	8/6/2027	\$ 3,512.95
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Bank Hapoalim B.M.</u>	\$ 249,913.61	\$ 232,500.00	3.750%	8/6/2027	\$ 3,487.51
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - GBC International Bank</u>	\$ 249,881.00	\$ 232,200.00	3.813%	8/6/2027	\$ 3,541.53
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Merrick Bank, UT</u>	\$ 249,891.63	\$ 226,300.00	3.491%	12/5/2028	\$ 432.88
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Morgan Stanley PVT Bank</u>	\$ 245,000.00	\$ 244,828.13	3.632%	12/18/2028	\$ 342.45
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - UBS Bank USA</u>	\$ 249,000.00	\$ 248,434.97	3.581%	12/18/2028	\$ -
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Pitney Bowes Bank Inc.</u>	\$ 245,000.00	\$ 243,736.39	3.482%	12/19/2028	\$ 281.40
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - 1st Financial Bank USA</u>	\$ 249,000.00	\$ 247,726.76	3.456%	12/22/2028	\$ -
Total Cash and Investments / Weighted Average Annual Interest Rate		\$ 4,209,241.96	\$ 30,885,413.23	3.9992%		\$ 591,805.99

RAILS - Reaching Across Illinois Library System
Cash Position of the General Fund
Projected as of December 31, 2025

<u>12/31/2025</u>		
Total Cash and Investments - All Funds	\$	30,885,000
Less: Cash & Cash Equivalents - Special Revenue Fund	\$	(157,000)
Cash & Cash Equivalents - Capital Project Fund	<u>\$</u>	<u>(2,277,000)</u>
Unassigned Cash and Investments - General Fund	(A) \$	<u>28,451,000</u>
Projected FY2026 Budget average monthly expenditures (not including reimbursable expenses) - General Fund	(B) \$	<u>1,174,000</u>
Projected number of months of General Fund Expenditures - (A) divided by (B)		<u>24.2</u>

Therefore, RAILS' General Fund can continue to operate on its current cash and investments position through approximately December 2027

SIGNIFICANT ASSUMPTIONS:

1. Assumes no further receipts of Area per Capita Grant funds.
2. Assumes no extraordinary expenditures not currently reflected or anticipated based on current budget and operations.

RAILS
Statement of Net Assets
As of 12/31/2025

	General Fund	Special Revenue Fund	Capital Projects Fund	Total
Assets				
Cash & Cash Equivalents	24,390,194.13	156,971.38	2,276,526.36	26,823,691.87
Investments	4,061,721.36	0.00	0.00	4,061,721.36
Grants Receivables	0.00	17,130.51	0.00	17,130.51
Due from Other Funds	17,130.51	0.00	0.00	17,130.51
Accounts Receivables	356,550.95	0.00	0.00	356,550.95
Accrued Investment Income	84,733.46	0.00	0.00	84,733.46
Prepaid Expenses	232,063.54	12.25	0.00	232,075.79
Other Assets	16,916.38	14,400.00	0.00	31,316.38
Total Assets	29,159,310.33	188,514.14	2,276,526.36	31,624,350.83
Liabilities				
Accounts Payable	0.00	0.00	0.00	0.00
Accrued Liabilities	(201,541.94)	(1,029.85)	0.00	(202,571.79)
Due to Other Funds	0.00	17,130.51	0.00	17,130.51
Deferred Revenue	0.00	172,413.48	0.00	172,413.48
Other Liabilities				
Funds Held for Consortium	288,439.20	0.00	0.00	288,439.20
Other	0.00	0.00	0.00	0.00
Total Other Liabilities	288,439.20	0.00	0.00	288,439.20
Other Long-Term Obligations	3,006.17	0.00	0.00	3,006.17
Total Liabilities	89,903.43	188,514.14	0.00	278,417.57
Fund Balances				
Beginning Fund Balance	25,970,428.12	0.00	747,417.19	26,717,845.31
Current YTD Net Income				
SBITA Proceeds	0.00	0.00	0.00	0.00
Lease Proceeds	0.00	0.00	0.00	0.00
Gains/(Losses) on Disposition of Capital Assets	0.00	0.00	0.00	0.00
Capital Outlays- Equipment	0.00	0.00	0.00	0.00
Capital Outlays- Computers	0.00	0.00	(35,051.77)	(35,051.77)
Capital Outlays- Furnitures & Fixtures	0.00	0.00	(8,471.42)	(8,471.42)
Capital Outlays- Building and Improvements	0.00	0.00	(44,602.64)	(44,602.64)
Capital Outlays - Vehicles	0.00	0.00	(232,765.00)	(232,765.00)
Capital Outlays - Leases	0.00	0.00	0.00	0.00
Capital Outlays - SBITAs	0.00	0.00	0.00	0.00
Other	3,098,978.78	0.00	1,850,000.00	4,948,978.78
Total Current YTD Net Income	3,098,978.78	0.00	1,529,109.17	4,628,087.95
Total Fund Balances	29,069,406.90	0.00	2,276,526.36	31,345,933.26
Total Liabilities and Fund Balances	29,159,310.33	188,514.14	2,276,526.36	31,624,350.83

RAILS

Statement of Revenues and Expenditures

10 - General Fund

From 12/1/2025 Through 12/31/2025

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	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
REVENUES						
State Grants						
Area and Per Capita	0.00	9,920,059.71	9,935,570.00	(15,510.29)	11,871,714.00	(16.44)%
Total State Grants	0.00	9,920,059.71	9,935,570.00	(15,510.29)	11,871,714.00	(16.44)%
Fees for Services and Materials						
Fees for Services and Materials	72,287.38	1,041,482.38	1,042,370.00	(887.62)	1,453,347.00	(28.34)%
Total Fees for Services and Materials	72,287.38	1,041,482.38	1,042,370.00	(887.62)	1,453,347.00	(28.34)%
Reimbursements						
Reimbursements	379,981.55	1,959,630.70	1,738,815.00	220,815.70	2,806,750.00	(30.18)%
E-Rate Reimbursements	0.00	0.00	14,344.00	(14,344.00)	14,344.00	(100.00)%
Total Reimbursements	379,981.55	1,959,630.70	1,753,159.00	206,471.70	2,821,094.00	(30.54)%
Investment Income						
Investment Income	111,396.21	591,805.99	438,500.00	153,305.99	877,000.00	(32.52)%
Net Increase (Decrease) in Market Value of Investments	(5,195.21)	(2,528.17)	0.00	(2,528.17)	0.00	0.00%
Total Investment Income	106,201.00	589,277.82	438,500.00	150,777.82	877,000.00	(32.81)%
Other Revenue						
Rental Income	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00%
Other Revenue	1,565.00	16,183.28	2,500.00	13,683.28	5,000.00	223.67%
Total Other Revenue	1,565.00	17,183.28	3,500.00	13,683.28	6,000.00	186.39%
Total REVENUES	560,034.93	13,527,633.89	13,173,099.00	354,534.89	17,029,155.00	(20.56)%
EXPENDITURES						
Personnel						
Library Professionals	132,161.05	773,820.78	792,952.00	19,131.22	1,504,089.00	48.55%
Other Professionals	174,120.92	999,052.24	1,023,736.00	24,683.76	2,028,891.00	50.76%
Support Services	184,798.48	1,105,285.25	1,169,031.00	63,745.75	2,500,007.00	55.79%
Social Security Taxes	34,495.92	207,544.64	227,997.00	20,452.36	460,659.00	54.95%
Unemployment Insurance	828.03	5,140.10	4,027.00	(1,113.10)	36,582.00	85.95%
Workers' Compensation	8,678.30	54,165.78	75,332.00	21,166.22	157,425.00	65.59%
Retirement Benefits	4,189.15	23,002.31	23,353.00	350.69	46,925.00	50.98%
Health, Dental and Life Insurance	79,007.66	472,062.43	525,251.00	53,188.57	1,042,086.00	54.70%
Other Fringe Benefits	3,909.67	11,451.22	13,899.00	2,447.78	27,800.00	58.81%
Temporary Help	2,435.55	44,699.84	22,498.00	(22,201.84)	45,000.00	0.67%
Recruiting	996.23	12,347.63	7,249.00	(5,098.63)	14,500.00	14.84%
Total Personnel	625,620.96	3,708,572.22	3,885,325.00	176,752.78	7,863,964.00	52.84%
Library Materials						
Print Materials	519.96	755.86	913.00	157.14	1,300.00	41.86%
E-Resources	452,799.52	2,084,416.12	2,033,740.00	(50,676.12)	3,402,675.00	38.74%
Total Library Materials	453,319.48	2,085,171.98	2,034,653.00	(50,518.98)	3,403,975.00	38.74%
Buildings and Grounds						
Rent/Lease	27,526.43	187,655.46	183,555.00	(4,100.46)	382,711.00	50.97%
Lease Interest	2,707.00	21,291.00	0.00	(21,291.00)	0.00	0.00%

RAILS

Statement of Revenues and Expenditures

10 - General Fund

From 12/1/2025 Through 12/31/2025

Document 7.0

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Utilities	10,143.49	46,768.62	70,965.00	24,196.38	141,930.00	67.05%
Property Insurance	4,773.00	16,268.00	16,028.00	(240.00)	30,854.00	47.27%
Repairs and Maintenance - Bldg	3,939.47	24,214.46	27,112.00	2,897.54	54,226.00	55.35%
Custodial/Janitorial Service and Supplies	6,883.14	40,398.09	33,246.00	(7,152.09)	67,270.00	39.95%
Other Buildings and Grounds	1,540.71	9,923.32	9,533.00	(390.32)	18,646.00	46.78%
Total Buildings and Grounds	57,513.24	346,518.95	340,439.00	(6,079.95)	695,637.00	50.19%
Vehicles Expenses						
Fuel	18,570.20	100,971.99	135,206.00	34,234.01	270,167.00	62.63%
Repairs and Maintenance - Vehicle	(538.91)	41,653.56	47,196.00	5,542.44	94,200.00	55.78%
Vehicle Insurance	15,718.00	94,308.00	94,331.00	23.00	191,536.00	50.76%
Other Vehicle Expenses	500.00	2,328.45	4,000.00	1,671.55	8,000.00	70.89%
Total Vehicles Expenses	34,249.29	239,262.00	280,733.00	41,471.00	563,903.00	57.57%
In-State Travel						
Board Member Travel	2,845.76	6,991.81	4,700.00	(2,291.81)	9,400.00	25.62%
Other	1,426.55	13,039.27	43,007.20	29,967.93	83,336.60	84.35%
Total In-State Travel	4,272.31	20,031.08	47,707.20	27,676.12	92,736.60	78.40%
Out-of-State Travel	4,960.29	15,053.78	25,809.00	10,755.22	51,950.00	71.02%
Continuing Education						
Registrations and Meeting, Other Fees	1,425.85	35,738.91	62,050.00	26,311.09	112,665.00	68.28%
Conferences and Continuing Education Meetings	5,608.33	52,761.66	66,650.00	13,888.34	133,800.00	60.57%
Total Continuing Education	7,034.18	88,500.57	128,700.00	40,199.43	246,465.00	64.09%
Public Relations	(2,021.37)	7,337.74	16,949.00	9,611.26	28,900.00	74.61%
Commercial Insurance						
Liability Insurance	4,411.00	27,666.00	27,552.00	(114.00)	55,984.00	50.58%
Total Commercial Insurance	4,411.00	27,666.00	27,552.00	(114.00)	55,984.00	50.58%
Supplies, Postage and Printing						
Computers, Software and Supplies	1,661.97	88,471.25	101,878.00	13,406.75	202,126.00	56.23%
General Office Supplies and Equipment	3,878.83	18,615.97	33,605.00	14,989.03	66,903.00	72.17%
Postage	1,691.43	7,271.43	7,768.00	496.57	15,545.00	53.22%
Delivery Supplies	0.00	36,830.71	26,348.00	(10,482.71)	52,700.00	30.11%
Total Supplies, Postage and Printing	7,232.23	151,189.36	169,599.00	18,409.64	337,274.00	55.17%
Telephone and Telecommunications	5,111.40	36,590.42	41,455.00	4,864.58	77,705.00	52.91%
Equipment Rental, Repair and Maintenance						
Equipment Rental	23.78	5,354.70	5,350.00	(4.70)	10,700.00	49.96%
Equipment Repair and Maintenance Agreements	3,062.98	86,221.16	76,756.00	(9,465.16)	118,799.00	27.42%
Total Equipment Rental, Repair and Maintenance	3,086.76	91,575.86	82,106.00	(9,469.86)	129,499.00	29.28%
Professional Services						
Legal	10,379.00	16,877.00	25,000.00	8,123.00	50,000.00	66.25%
Accounting	1,532.00	16,532.00	21,700.00	5,168.00	22,000.00	24.85%
Consulting	9,831.50	79,598.25	106,598.00	26,999.75	157,200.00	49.36%
Payroll Service Fees	5,032.29	23,386.06	21,432.00	(1,954.06)	42,864.00	45.44%

RAILS

Statement of Revenues and Expenditures
 10 - General Fund
 From 12/1/2025 Through 12/31/2025

Document 7.0

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Total Professional Services	26,774.79	136,393.31	174,730.00	38,336.69	272,064.00	49.87%
Contractual Services						
Information Service Costs	587.90	16,915.49	17,730.00	814.51	42,066.00	59.79%
Contract Agreements w/ Systems, Member Libraries	83,323.03	892,586.01	827,422.00	(65,164.01)	1,723,849.00	48.22%
Other Contractual Services	223,669.07	690,548.31	668,891.00	(21,657.31)	1,302,782.00	46.99%
SBITA Interest	0.00	12,067.00	0.00	(12,067.00)	0.00	0.00%
Total Contractual Services	307,580.00	1,612,116.81	1,514,043.00	(98,073.81)	3,068,697.00	47.47%
Professional Association Membership Dues	662.00	6,071.00	5,895.00	(176.00)	12,339.00	50.80%
Miscellaneous	752.19	6,604.03	7,469.00	864.97	14,950.00	55.83%
Operating Transfers						
Operating Transfers Out	0.00	1,850,000.00	0.00	(1,850,000.00)	0.00	0.00%
Total Operating Transfers	0.00	1,850,000.00	0.00	(1,850,000.00)	0.00	0.00%
Total EXPENDITURES	1,540,558.75	10,428,655.11	8,783,164.20	(1,645,490.91)	16,916,042.60	38.35%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(980,523.82)	3,098,978.78	4,389,934.80	(1,290,956.02)	113,112.40	2,639.73%

RAILS

Statement of Revenues and Expenditures
20 - Special Revenue Fund
From 12/1/2025 Through 12/31/2025

Document 7.0

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
REVENUES						
State Grants						
Other State Grants	51,177.63	77,279.52	124,846.00	(47,566.48)	249,693.00	(69.05)%
Total State Grants	51,177.63	77,279.52	124,846.00	(47,566.48)	249,693.00	(69.05)%
Other Grants						
Other Grants	4,498.76	17,130.51	850,000.00	(832,869.49)	850,000.00	(97.98)%
Total Other Grants	4,498.76	17,130.51	850,000.00	(832,869.49)	850,000.00	(97.98)%
Total REVENUES	55,676.39	94,410.03	974,846.00	(880,435.97)	1,099,693.00	(91.41)%
EXPENDITURES						
Personnel						
Library Professionals	1,874.16	11,036.72	11,658.00	621.28	25,260.00	56.31%
Social Security Taxes	143.37	844.30	891.00	46.70	1,932.00	56.30%
Unemployment Insurance	0.00	7.39	199.00	191.61	433.00	98.29%
Workers' Compensation	1.50	9.75	9.00	(0.75)	22.00	55.68%
Total Personnel	2,019.03	11,898.16	12,757.00	858.84	27,647.00	56.96%
Supplies, Postage and Printing						
General Office Supplies and Equipment	0.00	0.00	100.00	100.00	200.00	100.00%
Total Supplies, Postage and Printing	0.00	0.00	100.00	100.00	200.00	100.00%
Professional Services						
Consulting	2,684.50	13,108.60	71,000.00	57,891.40	142,000.00	90.77%
Total Professional Services	2,684.50	13,108.60	71,000.00	57,891.40	142,000.00	90.77%
Contractual Services						
Contract Agreements w/ Systems, Member Libraries	19,183.75	43,415.77	96,172.00	52,756.23	192,346.00	77.43%
Other Contractual Services	1,181.25	25,987.50	685,000.00	659,012.50	737,500.00	96.48%
Total Contractual Services	20,365.00	69,403.27	781,172.00	711,768.73	929,846.00	92.54%
Total EXPENDITURES	25,068.53	94,410.03	865,029.00	770,618.97	1,099,693.00	91.41%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	30,607.86	0.00	109,817.00	(109,817.00)	0.00	0.00%

RAILS

Statement of Revenues and Expenditures
 Capital Projects Fund
 From 12/1/2025 Through 12/31/2025

Document 7.0

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
EXPENDITURES						
Capital Outlays						
Capital Outlays- Computers	0.00	35,051.77	17,500.00	(17,551.77)	35,000.00	(0.15)%
Capital Outlays- Furnitures & Fixtures	4,267.24	8,471.42	0.00	(8,471.42)	0.00	0.00%
Capital Outlays- Building and Improvements	31,611.24	44,602.64	233,500.00	188,897.36	467,000.00	90.45%
Capital Outlays - Vehicles	0.00	232,765.00	98,500.00	(134,265.00)	197,000.00	(18.15)%
Total Capital Outlays	35,878.48	320,890.83	349,500.00	28,609.17	699,000.00	54.09%
Operating Transfers						
Operating Transfers In	0.00	(1,850,000.00)	0.00	1,850,000.00	0.00	0.00%
Total Operating Transfers	0.00	(1,850,000.00)	0.00	1,850,000.00	0.00	0.00%
Total EXPENDITURES	35,878.48	(1,529,109.17)	349,500.00	1,878,609.17	699,000.00	318.76%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(35,878.48)	1,529,109.17	(349,500.00)	1,878,609.17	(699,000.00)	(318.76)%

RAILS
Statement of Revenues and Expenditures
70 - Delivery
From 12/1/2025 Through 12/31/2025

Document 7.0

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
REVENUES						
Fees for Services and Materials						
Fees for Services and Materials	72,177.38	392,583.22	389,853.00	2,730.22	779,707.00	(49.65)%
Total Fees for Services and Materials	72,177.38	392,583.22	389,853.00	2,730.22	779,707.00	(49.65)%
Other Revenue						
Rental Income	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00%
Other Revenue	0.00	14,340.00	0.00	14,340.00	0.00	0.00%
Total Other Revenue	0.00	15,340.00	1,000.00	14,340.00	1,000.00	1,434.00%
Total REVENUES	72,177.38	407,923.22	390,853.00	17,070.22	780,707.00	(47.75)%
EXPENDITURES						
Personnel						
Other Professionals	32,176.10	191,395.31	195,274.00	3,878.69	423,104.00	54.76%
Support Services	149,996.89	873,533.58	927,566.00	54,032.42	2,009,712.00	56.53%
Social Security Taxes	12,938.00	75,990.79	85,889.00	9,898.21	186,118.00	59.17%
Unemployment Insurance	352.11	3,691.08	68.00	(3,623.08)	19,140.00	80.72%
Workers' Compensation	8,422.23	50,777.48	73,723.00	22,945.52	154,341.00	67.10%
Retirement Benefits	1,748.75	8,731.09	8,688.00	(43.09)	18,830.00	53.63%
Health, Dental and Life Insurance	40,212.81	240,227.49	284,690.00	44,462.51	593,680.00	59.54%
Temporary Help	2,435.55	44,699.84	22,498.00	(22,201.84)	45,000.00	0.67%
Total Personnel	248,282.44	1,489,046.66	1,598,396.00	109,349.34	3,449,925.00	56.84%
Buildings and Grounds						
Rent/Lease	25,284.00	172,096.29	169,326.00	(2,770.29)	348,711.00	50.65%
Lease Interest	2,665.78	20,864.59	0.00	(20,864.59)	0.00	0.00%
Utilities	2,724.04	13,084.32	15,525.00	2,440.68	31,050.00	57.86%
Property Insurance	3,872.00	10,862.00	10,688.00	(174.00)	19,663.00	44.76%
Repairs and Maintenance - Bldg	1,159.07	12,612.90	11,850.00	(762.90)	23,700.00	46.78%
Custodial/Janitorial Service and Supplies	4,310.30	21,709.14	17,856.00	(3,853.14)	36,138.00	39.93%
Other Buildings and Grounds	413.43	4,017.09	4,252.00	234.91	7,871.00	48.96%
Total Buildings and Grounds	40,428.62	255,246.33	229,497.00	(25,749.33)	467,133.00	45.36%
Vehicles Expenses						
Fuel	18,333.21	99,863.27	133,906.00	34,042.73	267,817.00	62.71%
Repairs and Maintenance - Vehicle	(538.91)	41,212.13	44,998.00	3,785.87	90,000.00	54.21%
Vehicle Insurance	13,938.00	83,628.00	83,628.00	0.00	173,110.00	51.69%
Other Vehicle Expenses	500.00	2,328.45	4,000.00	1,671.55	8,000.00	70.89%
Total Vehicles Expenses	32,232.30	227,031.85	266,532.00	39,500.15	538,927.00	57.87%
In-State Travel	0.00	86.86	2,540.00	2,453.14	7,233.00	98.80%
Continuing Education						
Registrations and Meeting, Other Fees	45.00	744.73	1,754.00	1,009.27	2,800.00	73.40%
Total Continuing Education	45.00	744.73	1,754.00	1,009.27	2,800.00	73.40%
Commercial Insurance						
Liability Insurance	2,827.00	16,962.00	16,962.00	0.00	35,111.00	51.69%

RAILS

Statement of Revenues and Expenditures

70 - Delivery

From 12/1/2025 Through 12/31/2025

Document 7.0

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Total Commercial Insurance						
Supplies, Postage and Printing	2,827.00	16,962.00	16,962.00	0.00	35,111.00	51.69%
Computers, Software and Supplies	0.00	0.00	350.00	350.00	1,480.00	100.00%
General Office Supplies and Equipment	366.23	1,646.83	3,050.00	1,403.17	5,800.00	71.61%
Postage	0.00	79.49	397.00	317.51	800.00	90.06%
Delivery Supplies	0.00	36,830.71	26,348.00	(10,482.71)	52,700.00	30.11%
Total Supplies, Postage and Printing	366.23	38,557.03	30,145.00	(8,412.03)	60,780.00	36.56%
Telephone and Telecommunications	3,634.83	19,699.81	20,385.00	685.19	39,165.00	49.70%
Equipment Rental, Repair and Maintenance						
Equipment Rental	8.04	1,890.81	1,950.00	59.19	3,900.00	51.52%
Equipment Repair and Maintenance Agreements	0.00	0.00	0.00	0.00	700.00	100.00%
Total Equipment Rental, Repair and Maintenance	8.04	1,890.81	1,950.00	59.19	4,600.00	58.90%
Professional Services						
Consulting	6,800.00	16,700.00	5,000.00	(11,700.00)	10,000.00	(67.00)%
Total Professional Services	6,800.00	16,700.00	5,000.00	(11,700.00)	10,000.00	(67.00)%
Contractual Services						
Other Contractual Services	69,357.40	428,952.28	456,141.00	27,188.72	912,282.00	52.98%
Total Contractual Services	69,357.40	428,952.28	456,141.00	27,188.72	912,282.00	52.98%
Miscellaneous	158.99	569.17	719.00	149.83	1,450.00	60.75%
Total EXPENDITURES	404,140.85	2,495,487.53	2,630,021.00	134,533.47	5,529,406.00	54.87%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(331,963.47)	(2,087,564.31)	(2,239,168.00)	151,603.69	(4,748,699.00)	(56.04)%

RAILS

Statement of Revenues and Expenditures
LLSAP Sub-Fund
From 12/1/2025 Through 12/31/2025

Document 7.0

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
EXPENDITURES						
Personnel						
Library Professionals	28,093.21	167,087.94	183,408.00	16,320.06	183,408.00	8.90%
Other Professionals	20,566.14	133,173.46	162,187.00	29,013.54	162,187.00	17.89%
Support Services	4,335.00	25,793.27	28,179.00	2,385.73	28,179.00	8.47%
Social Security Taxes	3,881.15	23,963.77	28,592.00	4,628.23	28,592.00	16.19%
Unemployment Insurance	0.00	0.00	3,480.00	3,480.00	3,480.00	100.00%
Workers' Compensation	42.40	611.54	320.00	(291.54)	320.00	(91.11)%
Retirement Benefits	418.67	2,575.90	2,953.00	377.10	2,953.00	12.77%
Health, Dental and Life Insurance	7,325.09	46,556.19	48,956.00	2,399.81	48,956.00	4.90%
Total Personnel	64,661.66	399,762.07	458,075.00	58,312.93	458,075.00	12.73%
Buildings and Grounds						
Rent/Lease	2,242.43	15,559.17	14,229.00	(1,330.17)	34,000.00	54.24%
Lease Interest	41.22	426.41	0.00	(426.41)	0.00	0.00%
Utilities	201.40	1,895.25	1,560.00	(335.25)	3,120.00	39.25%
Property Insurance	130.00	780.00	780.00	0.00	1,615.00	51.70%
Repairs and Maintenance - Bldg	15.40	469.69	675.00	205.31	1,351.00	65.23%
Custodial/Janitorial Service and Supplies	263.84	1,995.61	1,791.00	(204.61)	3,582.00	44.29%
Other Buildings and Grounds	0.00	212.34	252.00	39.66	504.00	57.87%
Total Buildings and Grounds	2,894.29	21,338.47	19,287.00	(2,051.47)	44,172.00	51.69%
Vehicles Expenses						
Fuel	28.55	492.11	250.00	(242.11)	250.00	(96.84)%
Repairs and Maintenance - Vehicle	0.00	441.43	200.00	(241.43)	200.00	(120.72)%
Vehicle Insurance	593.00	3,558.00	3,683.00	125.00	3,683.00	3.39%
Total Vehicles Expenses	621.55	4,491.54	4,133.00	(358.54)	4,133.00	(8.68)%
In-State Travel						
Continuing Education						
Registrations and Meeting, Other Fees	0.00	920.00	700.00	(220.00)	700.00	(31.43)%
Total Continuing Education	0.00	920.00	700.00	(220.00)	700.00	(31.43)%
Commercial Insurance						
Liability Insurance	295.00	1,770.00	1,770.00	0.00	3,664.00	51.69%
Total Commercial Insurance	295.00	1,770.00	1,770.00	0.00	3,664.00	51.69%
Supplies, Postage and Printing						
Computers, Software and Supplies	0.00	0.00	3,973.00	3,973.00	7,946.00	100.00%
General Office Supplies and Equipment	0.00	72.57	348.00	275.43	697.00	89.59%
Postage	0.00	42.13	24.00	(18.13)	50.00	15.74%
Total Supplies, Postage and Printing	0.00	114.70	4,345.00	4,230.30	8,693.00	98.68%
Telephone and Telecommunications	775.51	2,990.82	3,420.00	429.18	6,840.00	56.27%
Equipment Rental, Repair and Maintenance						
Equipment Rental	1.54	992.75	0.00	(992.75)	0.00	0.00%
Equipment Repair and Maintenance Agreements	0.00	0.00	1,008.00	1,008.00	2,016.00	100.00%

RAILS

Statement of Revenues and Expenditures
 LLSAP Sub-Fund
 From 12/1/2025 Through 12/31/2025

Document 7.0

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Total Equipment Rental, Repair and Maintenance	1.54	992.75	1,008.00	15.25	2,016.00	50.76%
Contractual Services						
Contract Agreements w/ Systems, Member Libraries	0.00	802,597.50	802,596.00	(1.50)	1,605,195.00	50.00%
Total Contractual Services	0.00	802,597.50	802,596.00	(1.50)	1,605,195.00	50.00%
Total EXPENDITURES	69,249.55	1,235,607.55	1,297,192.20	61,584.65	2,135,346.20	42.14%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(69,249.55)	(1,235,607.55)	(1,297,192.20)	61,584.65	(2,135,346.20)	(42.14)%

RAILS - Reaching Across Illinois Library System
Cash, Cash Equivalents & Investments
November 30, 2025

Financial Account Name	Account Purpose/Type	Investment Par/Face Value	Balance/Fair Market Value	Current APY	Maturity Date	Fiscal Y-T-D Net Income
<u>The Illinois Funds</u> <u>Reaching Across Illinois Library System</u>	<u>RAILS Operations Checking</u> <u>Money Market Account</u>		\$ 6,428.94	4.111%	Demand	\$ 115.16
<u>Hinsdale Bank & Trust</u> <u>Reaching Across Illinois Library System</u>	<u>Hinsdale Bank & Trust</u> <u>Checking Account</u>		\$ 1,105,035.00	0.000%	Demand	N/A
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Financial Network</u> <u>IPrime Investment Pool</u>		\$ 1,465,863.59	3.833%	Demand	\$ 18,919.49
<u>U.S. Treasury E-Bonds</u> <u>Reaching Across Illinois Library System</u>	<u>Donation - P. Sworski</u> <u>U.S. Treasury E-Bonds</u>		\$ 24,883.20	0.000%	5/31/2021	\$ -
<u>Hinsdale Bank & Trust</u> <u>Reaching Across Illinois Library System</u>	<u>Hinsdale Bank & Trust</u> <u>Money Market Account</u>		\$ 27,848,793.87	4.230%	Demand	\$ 418,141.66
<u>VISA Gift Card</u> <u>Reaching Across Illinois Library System</u>	<u>Can't Shelve This Podcast</u> <u>Award</u>		\$ 100.00	0.000%	Demand	\$ -
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Schertz Bank & Trust</u>	\$ -	\$ -	4.843%	8/4/2025	\$ (980.88)
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Baxter Credit Union</u>	\$ -	\$ -	4.977%	8/4/2025	\$ (666.02)
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - First Bank of Ohio</u>	\$ -	\$ -	4.992%	8/4/2025	\$ (1,072.36)
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Cornerstone Bank</u>	\$ -	\$ -	5.112%	8/4/2025	\$ (721.52)
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - First National Bank</u>	\$ -	\$ -	5.028%	8/11/2025	\$ (213.82)
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - BMO Harris Bank NA</u>	\$ -	\$ -	4.856%	8/11/2025	\$ 1,302.69
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Townebank</u>	\$ -	\$ -	4.906%	8/11/2025	\$ 1,313.23
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Citizens Bank</u>	\$ -	\$ -	4.855%	8/15/2025	\$ 1,445.27
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - First Source Bank</u>	\$ -	\$ -	4.806%	8/21/2025	\$ 1,702.39
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - KS State Bank</u>	\$ 249,895.76	\$ 221,100.00	4.175%	2/1/2027	\$ 2,169.85
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - The Federal Savings Bank</u>	\$ 249,879.63	\$ 222,650.00	3.934%	2/1/2027	\$ 2,157.21
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Bank of Houston</u>	\$ 249,899.13	\$ 223,400.00	3.947%	2/1/2027	\$ 2,217.55
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - BNY Mellon NA</u>	\$ 244,000.00	\$ 244,740.76	3.932%	2/5/2027	\$ 4,987.19
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Morgan Stanley Bank</u>	\$ 244,000.00	\$ 245,490.55	4.231%	2/19/2027	\$ 4,753.71
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Bank of America</u>	\$ 244,000.00	\$ 245,466.90	4.205%	2/19/2027	\$ -

RAILS - Reaching Across Illinois Library System
Cash, Cash Equivalents & Investments
November 30, 2025

Financial Account Name	Account Purpose/Type	Investment Par/Face Value	Balance/Fair Market Value	Current APY	Maturity Date	Fiscal Y-T-D Net Income
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - BMW Bank North America</u>	\$ 245,000.00	\$ 245,700.60	3.950%	4/26/2027	\$ 4,613.39
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Optum Bank</u>	\$ 245,000.00	\$ 245,486.08	3.900%	4/28/2027	\$ 4,554.99
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - DMB Community Bank</u>	\$ 249,939.16	\$ 233,000.00	3.640%	8/6/2027	\$ 2,672.15
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Truxton Trust Company</u>	\$ 249,942.04	\$ 232,400.00	3.779%	8/6/2027	\$ 2,767.05
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Bank Hapoalim B.M.</u>	\$ 249,913.61	\$ 232,500.00	3.750%	8/6/2027	\$ 2,747.01
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - GBC International Bank</u>	\$ 249,881.00	\$ 232,200.00	3.813%	8/6/2027	\$ 2,789.56
Total Cash and Investments / Weighted Average Annual Interest Rate		\$ 2,971,350.33	\$ 33,275,239.49	4.0442%		\$ 480,409.78

RAILS - Reaching Across Illinois Library System
Cash Position of the General Fund
Projected as of November 30, 2025

<u>11/30/2025</u>		
Total Cash and Investments - All Funds	\$	33,275,000
Less: Cash & Cash Equivalents - Special Revenue Fund	\$	(1,043,000)
Cash & Cash Equivalents - Capital Project Fund	<u>\$</u>	<u>(2,312,000)</u>
Unassigned Cash and Investments - General Fund	(A) \$	<u>29,920,000</u>
Projected FY2026 Budget average monthly expenditures (not including reimbursable expenses) - General Fund	(B) \$	<u>1,174,000</u>
Projected number of months of General Fund Expenditures - (A) divided by (B)		<u>25.5</u>

Therefore, RAILS' General Fund can continue to operate on its current cash and investments position through approximately January 2028

SIGNIFICANT ASSUMPTIONS:

1. Assumes no further receipts of Area per Capita Grant funds.
2. Assumes no extraordinary expenditures not currently reflected or anticipated based on current budget and operations.

RAILS
Statement of Net Assets
As of 11/30/2025

	General Fund	Special Revenue Fund	Capital Projects Fund	Total
Assets				
Cash & Cash Equivalents	27,070,747.06	1,042,969.50	2,312,404.84	30,426,121.40
Investments	2,849,118.09	0.00	0.00	2,849,118.09
Grants Receivables	0.00	12,631.75	0.00	12,631.75
Due from Other Funds	12,631.75	0.00	0.00	12,631.75
Accounts Receivables	202,271.39	0.00	0.00	202,271.39
Accrued Investment Income	74,240.14	0.00	0.00	74,240.14
Prepaid Expenses	187,515.39	13.75	0.00	187,529.14
Other Assets	16,916.38	0.00	0.00	16,916.38
Total Assets	30,413,440.20	1,055,615.00	2,312,404.84	33,781,460.04
Liabilities				
Accounts Payable	0.00	0.00	0.00	0.00
Accrued Liabilities	36,077.19	0.00	0.00	36,077.19
Due to Other Funds	0.00	12,631.75	0.00	12,631.75
Deferred Revenue	0.00	223,591.11	0.00	223,591.11
Other Liabilities				
Funds Held for Consortium	324,296.52	0.00	0.00	324,296.52
Other	0.00	850,000.00	0.00	850,000.00
Total Other Liabilities	324,296.52	850,000.00	0.00	1,174,296.52
Other Long-Term Obligations	3,135.77	0.00	0.00	3,135.77
Total Liabilities	363,509.48	1,086,222.86	0.00	1,449,732.34
Fund Balances				
Beginning Fund Balance	25,970,428.12	0.00	747,417.19	26,717,845.31
Current YTD Net Income				
SBITA Proceeds	0.00	0.00	0.00	0.00
Lease Proceeds	0.00	0.00	0.00	0.00
Gains/(Losses) on Disposition of Capital Assets	0.00	0.00	0.00	0.00
Capital Outlays- Equipment	0.00	0.00	0.00	0.00
Capital Outlays- Computers	0.00	0.00	(35,051.77)	(35,051.77)
Capital Outlays- Furnitures & Fixtures	0.00	0.00	(4,204.18)	(4,204.18)
Capital Outlays- Building and Improvements	0.00	0.00	(12,991.40)	(12,991.40)
Capital Outlays - Vehicles	0.00	0.00	(232,765.00)	(232,765.00)
Capital Outlays - Leases	0.00	0.00	0.00	0.00
Capital Outlays - SBITAs	0.00	0.00	0.00	0.00
Other	4,079,502.60	(30,607.86)	1,850,000.00	5,898,894.74
Total Current YTD Net Income	4,079,502.60	(30,607.86)	1,564,987.65	5,613,882.39
Total Fund Balances	30,049,930.72	(30,607.86)	2,312,404.84	32,331,727.70
Total Liabilities and Fund Balances	30,413,440.20	1,055,615.00	2,312,404.84	33,781,460.04

RAILS

Statement of Revenues and Expenditures

10 - General Fund

From 11/1/2025 Through 11/30/2025

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	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
REVENUES						
State Grants						
Area and Per Capita	0.00	9,920,059.71	9,935,570.00	(15,510.29)	11,871,714.00	(16.44)%
Total State Grants	0.00	9,920,059.71	9,935,570.00	(15,510.29)	11,871,714.00	(16.44)%
Fees for Services and Materials						
Fees for Services and Materials	63,711.71	969,195.00	974,470.00	(5,275.00)	1,453,347.00	(33.31)%
Total Fees for Services and Materials	63,711.71	969,195.00	974,470.00	(5,275.00)	1,453,347.00	(33.31)%
Reimbursements						
Reimbursements	50,261.30	1,579,649.15	1,478,313.00	101,336.15	2,806,750.00	(43.72)%
E-Rate Reimbursements	0.00	0.00	14,344.00	(14,344.00)	14,344.00	(100.00)%
Total Reimbursements	50,261.30	1,579,649.15	1,492,657.00	86,992.15	2,821,094.00	(44.01)%
Investment Income						
Investment Income	103,174.42	480,409.78	365,416.00	114,993.78	877,000.00	(45.22)%
Net Increase (Decrease) in Market Value of Investments	(1,654.63)	2,667.04	0.00	2,667.04	0.00	0.00%
Total Investment Income	101,519.79	483,076.82	365,416.00	117,660.82	877,000.00	(44.92)%
Other Revenue						
Rental Income	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00%
Other Revenue	1,855.00	14,618.28	2,085.00	12,533.28	5,000.00	192.37%
Total Other Revenue	1,855.00	15,618.28	3,085.00	12,533.28	6,000.00	160.30%
Total REVENUES	217,347.80	12,967,598.96	12,771,198.00	196,400.96	17,029,155.00	(23.85)%
EXPENDITURES						
Personnel						
Library Professionals	132,161.04	641,659.73	660,795.00	19,135.27	1,504,089.00	57.34%
Other Professionals	166,519.90	824,931.32	853,121.00	28,189.68	2,028,891.00	59.34%
Support Services	180,218.35	920,486.77	974,195.00	53,708.23	2,500,007.00	63.18%
Social Security Taxes	34,406.69	173,048.72	189,999.00	16,950.28	460,659.00	62.43%
Unemployment Insurance	944.52	4,312.07	3,959.00	(353.07)	36,582.00	88.21%
Workers' Compensation	8,329.90	45,487.48	62,790.00	17,302.52	157,425.00	71.11%
Retirement Benefits	3,808.96	18,813.16	19,473.00	659.84	46,925.00	59.91%
Health, Dental and Life Insurance	77,484.67	393,054.77	437,701.00	44,646.23	1,042,086.00	62.28%
Other Fringe Benefits	512.09	7,541.55	12,583.00	5,041.45	27,800.00	72.87%
Temporary Help	816.00	42,264.29	18,748.00	(23,516.29)	45,000.00	6.08%
Recruiting	4,162.19	11,351.40	6,041.00	(5,310.40)	14,500.00	21.71%
Total Personnel	609,364.31	3,082,951.26	3,239,405.00	156,453.74	7,863,964.00	60.80%
Library Materials						
Print Materials	39.92	235.90	848.00	612.10	1,300.00	81.85%
E-Resources	52,586.30	1,631,616.60	1,724,238.00	92,621.40	3,402,675.00	52.05%
Total Library Materials	52,626.22	1,631,852.50	1,725,086.00	93,233.50	3,403,975.00	52.06%
Buildings and Grounds						
Rent/Lease	27,414.43	160,129.03	153,164.00	(6,965.03)	382,711.00	58.16%
Lease Interest	2,819.00	18,584.00	0.00	(18,584.00)	0.00	0.00%

RAILS

Statement of Revenues and Expenditures

10 - General Fund

From 11/1/2025 Through 11/30/2025

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	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Utilities	7,332.03	36,625.13	59,137.00	22,511.87	141,930.00	74.19%
Property Insurance	2,299.00	11,495.00	13,740.00	2,245.00	30,854.00	62.74%
Repairs and Maintenance - Bldg	2,295.65	20,274.99	22,591.00	2,316.01	54,226.00	62.61%
Custodial/Janitorial Service and Supplies	4,877.63	33,514.95	27,703.00	(5,811.95)	67,270.00	50.18%
Other Buildings and Grounds	2,301.59	8,382.61	8,149.00	(233.61)	18,646.00	55.04%
Total Buildings and Grounds	49,339.33	289,005.71	284,484.00	(4,521.71)	695,637.00	58.45%
Vehicles Expenses						
Fuel	21,524.18	82,401.79	112,673.00	30,271.21	270,167.00	69.50%
Repairs and Maintenance - Vehicle	16,686.59	42,192.47	39,327.00	(2,865.47)	94,200.00	55.21%
Vehicle Insurance	15,718.00	78,590.00	78,610.00	20.00	191,536.00	58.97%
Other Vehicle Expenses	805.55	1,828.45	3,332.00	1,503.55	8,000.00	77.14%
Total Vehicles Expenses	54,734.32	205,012.71	233,942.00	28,929.29	563,903.00	63.64%
In-State Travel						
Board Member Travel	381.18	4,146.05	3,916.00	(230.05)	9,400.00	55.89%
Other	3,105.12	11,612.72	39,607.00	27,994.28	83,336.60	86.07%
Total In-State Travel	3,486.30	15,758.77	43,523.00	27,764.23	92,736.60	83.01%
Out-of-State Travel	2,190.44	10,093.49	25,245.00	15,151.51	51,950.00	80.57%
Continuing Education						
Registrations and Meeting, Other Fees	6,358.58	34,313.06	55,103.00	20,789.94	112,665.00	69.54%
Conferences and Continuing Education Meetings	10,158.33	47,153.33	58,125.00	10,971.67	133,800.00	64.76%
Total Continuing Education	16,516.91	81,466.39	113,228.00	31,761.61	246,465.00	66.95%
Public Relations	0.00	9,359.11	14,958.00	5,598.89	28,900.00	67.62%
Commercial Insurance						
Liability Insurance	4,411.00	23,255.00	23,160.00	(95.00)	55,984.00	58.46%
Total Commercial Insurance	4,411.00	23,255.00	23,160.00	(95.00)	55,984.00	58.46%
Supplies, Postage and Printing						
Computers, Software and Supplies	79,635.58	86,809.28	86,965.00	155.72	202,126.00	57.05%
General Office Supplies and Equipment	3,402.25	14,737.14	28,052.00	13,314.86	66,903.00	77.97%
Postage	564.88	5,580.00	6,473.00	893.00	15,545.00	64.10%
Delivery Supplies	0.00	36,830.71	26,081.00	(10,749.71)	52,700.00	30.11%
Total Supplies, Postage and Printing	83,602.71	143,957.13	147,571.00	3,613.87	337,274.00	57.32%
Telephone and Telecommunications	7,127.71	31,479.02	35,415.00	3,935.98	77,705.00	59.49%
Equipment Rental, Repair and Maintenance						
Equipment Rental	1,514.86	5,330.92	4,458.00	(872.92)	10,700.00	50.18%
Equipment Repair and Maintenance Agreements	4,733.23	83,158.18	71,532.00	(11,626.18)	118,799.00	30.00%
Total Equipment Rental, Repair and Maintenance	6,248.09	88,489.10	75,990.00	(12,499.10)	129,499.00	31.67%
Professional Services						
Legal	4,166.25	6,498.00	20,833.00	14,335.00	50,000.00	87.00%
Accounting	0.00	15,000.00	21,700.00	6,700.00	22,000.00	31.82%
Consulting	8,225.18	69,766.75	98,163.00	28,396.25	157,200.00	55.62%
Payroll Service Fees	3,291.76	18,353.77	18,135.00	(218.77)	42,864.00	57.18%

RAILS

Statement of Revenues and Expenditures
 10 - General Fund
 From 11/1/2025 Through 11/30/2025

Document 7.0

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Total Professional Services	<u>15,683.19</u>	<u>109,618.52</u>	<u>158,831.00</u>	<u>49,212.48</u>	<u>272,064.00</u>	<u>59.71%</u>
Contractual Services						
Information Service Costs	1,734.82	16,327.59	15,080.00	(1,247.59)	42,066.00	61.19%
Contract Agreements w/ Systems, Member Libraries	(2,270.49)	809,262.98	798,009.00	(11,253.98)	1,723,849.00	53.05%
Other Contractual Services	101,736.77	466,879.24	583,283.00	116,403.76	1,302,782.00	64.16%
SBITA Interest	5,865.00	12,067.00	0.00	(12,067.00)	0.00	0.00%
Total Contractual Services	<u>107,066.10</u>	<u>1,304,536.81</u>	<u>1,396,372.00</u>	<u>91,835.19</u>	<u>3,068,697.00</u>	<u>57.49%</u>
Professional Association Membership Dues	215.00	5,409.00	4,719.00	(690.00)	12,339.00	56.16%
Miscellaneous	649.61	5,851.84	6,224.00	372.16	14,950.00	60.86%
Operating Transfers						
Operating Transfers Out	<u>1,850,000.00</u>	<u>1,850,000.00</u>	<u>0.00</u>	<u>(1,850,000.00)</u>	<u>0.00</u>	<u>0.00%</u>
Total Operating Transfers	<u>1,850,000.00</u>	<u>1,850,000.00</u>	<u>0.00</u>	<u>(1,850,000.00)</u>	<u>0.00</u>	<u>0.00%</u>
Total EXPENDITURES	<u>2,863,261.24</u>	<u>8,888,096.36</u>	<u>7,528,153.00</u>	<u>(1,359,943.36)</u>	<u>16,916,042.60</u>	<u>47.46%</u>
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(2,645,913.44)</u>	<u>4,079,502.60</u>	<u>5,243,045.00</u>	<u>(1,163,542.40)</u>	<u>113,112.40</u>	<u>3,506.59%</u>

RAILS

Statement of Revenues and Expenditures
20 - Special Revenue Fund
From 11/1/2025 Through 11/30/2025

Document 7.0

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
REVENUES						
State Grants						
Other State Grants	0.00	26,101.89	62,422.00	(36,320.11)	249,693.00	(89.55)%
Total State Grants	0.00	26,101.89	62,422.00	(36,320.11)	249,693.00	(89.55)%
Other Grants						
Other Grants	12,631.75	12,631.75	850,000.00	(837,368.25)	850,000.00	(98.51)%
Total Other Grants	12,631.75	12,631.75	850,000.00	(837,368.25)	850,000.00	(98.51)%
Total REVENUES	12,631.75	38,733.64	912,422.00	(873,688.36)	1,099,693.00	(96.48)%
EXPENDITURES						
Personnel						
Library Professionals	1,717.98	9,162.56	9,715.00	552.44	25,260.00	63.73%
Social Security Taxes	131.42	700.93	743.00	42.07	1,932.00	63.72%
Unemployment Insurance	0.00	7.39	165.00	157.61	433.00	98.29%
Workers' Compensation	1.37	8.25	8.00	(0.25)	22.00	62.50%
Total Personnel	1,850.77	9,879.13	10,631.00	751.87	27,647.00	64.27%
Supplies, Postage and Printing						
General Office Supplies and Equipment	0.00	0.00	83.00	83.00	200.00	100.00%
Total Supplies, Postage and Printing	0.00	0.00	83.00	83.00	200.00	100.00%
Professional Services						
Consulting	1,858.50	10,424.10	59,166.00	48,741.90	142,000.00	92.66%
Total Professional Services	1,858.50	10,424.10	59,166.00	48,741.90	142,000.00	92.66%
Contractual Services						
Contract Agreements w/ Systems, Member Libraries	2,270.49	24,232.02	69,335.00	45,102.98	192,346.00	87.40%
Other Contractual Services	12,162.50	24,806.25	676,250.00	651,443.75	737,500.00	96.64%
Total Contractual Services	14,432.99	49,038.27	745,585.00	696,546.73	929,846.00	94.73%
Total EXPENDITURES	18,142.26	69,341.50	815,465.00	746,123.50	1,099,693.00	93.69%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(5,510.51)	(30,607.86)	96,957.00	(127,564.86)	0.00	0.00%

RAILS

Statement of Revenues and Expenditures
 Capital Projects Fund
 From 11/1/2025 Through 11/30/2025

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	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
EXPENDITURES						
Capital Outlays						
Capital Outlays- Computers	0.00	35,051.77	14,583.00	(20,468.77)	35,000.00	(0.15)%
Capital Outlays- Furnitures & Fixtures	0.00	4,204.18	0.00	(4,204.18)	0.00	0.00%
Capital Outlays- Building and Improvements	99.02	12,991.40	194,582.00	181,590.60	467,000.00	97.22%
Capital Outlays - Vehicles	0.00	232,765.00	82,083.00	(150,682.00)	197,000.00	(18.15)%
Total Capital Outlays	99.02	285,012.35	291,248.00	6,235.65	699,000.00	59.23%
Operating Transfers						
Operating Transfers In	(1,850,000.00)	(1,850,000.00)	0.00	1,850,000.00	0.00	0.00%
Total Operating Transfers	(1,850,000.00)	(1,850,000.00)	0.00	1,850,000.00	0.00	0.00%
Total EXPENDITURES	(1,849,900.98)	(1,564,987.65)	291,248.00	1,856,235.65	699,000.00	323.89%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>1,849,900.98</u>	<u>1,564,987.65</u>	<u>(291,248.00)</u>	<u>1,856,235.65</u>	<u>(699,000.00)</u>	<u>(323.89)%</u>

RAILS
Statement of Revenues and Expenditures
70 - Delivery
From 11/1/2025 Through 11/30/2025

Document 7.0

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
REVENUES						
Fees for Services and Materials						
Fees for Services and Materials	63,828.38	320,405.84	324,877.00	(4,471.16)	779,707.00	(58.91)%
Total Fees for Services and Materials	63,828.38	320,405.84	324,877.00	(4,471.16)	779,707.00	(58.91)%
Other Revenue						
Rental Income	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00%
Other Revenue	1,680.00	14,340.00	0.00	14,340.00	0.00	0.00%
Total Other Revenue	1,680.00	15,340.00	1,000.00	14,340.00	1,000.00	1,434.00%
Total REVENUES	65,508.38	335,745.84	325,877.00	9,868.84	780,707.00	(56.99)%
EXPENDITURES						
Personnel						
Other Professionals	32,176.10	159,219.21	162,729.00	3,509.79	423,104.00	62.37%
Support Services	145,668.52	723,536.69	772,972.00	49,435.31	2,009,712.00	64.00%
Social Security Taxes	12,622.72	63,052.79	71,576.00	8,523.21	186,118.00	66.12%
Unemployment Insurance	464.32	3,338.97	68.00	(3,270.97)	19,140.00	82.56%
Workers' Compensation	8,080.12	42,355.25	61,434.00	19,078.75	154,341.00	72.56%
Retirement Benefits	1,430.59	6,982.34	7,236.00	253.66	18,830.00	62.92%
Health, Dental and Life Insurance	39,370.62	200,014.68	237,229.00	37,214.32	593,680.00	66.31%
Temporary Help	816.00	42,264.29	18,748.00	(23,516.29)	45,000.00	6.08%
Total Personnel	240,628.99	1,240,764.22	1,331,992.00	91,227.78	3,449,925.00	64.04%
Buildings and Grounds						
Rent/Lease	25,178.58	146,812.29	141,307.00	(5,505.29)	348,711.00	57.90%
Lease Interest	2,771.20	18,198.81	0.00	(18,198.81)	0.00	0.00%
Utilities	1,540.84	10,360.28	12,937.00	2,576.72	31,050.00	66.63%
Property Insurance	1,398.00	6,990.00	9,290.00	2,300.00	19,663.00	64.45%
Repairs and Maintenance - Bldg	1,234.33	11,453.83	9,873.00	(1,580.83)	23,700.00	51.67%
Custodial/Janitorial Service and Supplies	2,837.54	17,398.84	14,879.00	(2,519.84)	36,138.00	51.85%
Other Buildings and Grounds	579.16	3,603.66	3,694.00	90.34	7,871.00	54.22%
Total Buildings and Grounds	35,539.65	214,817.71	191,980.00	(22,837.71)	467,133.00	54.01%
Vehicles Expenses						
Fuel	21,244.33	81,530.06	111,588.00	30,057.94	267,817.00	69.56%
Repairs and Maintenance - Vehicle	16,686.59	41,751.04	37,497.00	(4,254.04)	90,000.00	53.61%
Vehicle Insurance	13,938.00	69,690.00	69,690.00	0.00	173,110.00	59.74%
Other Vehicle Expenses	805.55	1,828.45	3,332.00	1,503.55	8,000.00	77.14%
Total Vehicles Expenses	52,674.47	194,799.55	222,107.00	27,307.45	538,927.00	63.85%
In-State Travel	0.00	86.86	2,185.00	2,098.14	7,233.00	98.80%
Continuing Education						
Registrations and Meeting, Other Fees	0.00	699.73	1,578.00	878.27	2,800.00	75.01%
Total Continuing Education	0.00	699.73	1,578.00	878.27	2,800.00	75.01%
Commercial Insurance						
Liability Insurance	2,827.00	14,135.00	14,135.00	0.00	35,111.00	59.74%

RAILS

Statement of Revenues and Expenditures

70 - Delivery

From 11/1/2025 Through 11/30/2025

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	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Total Commercial Insurance						
Supplies, Postage and Printing						
Computers, Software and Supplies	2,827.00	14,135.00	14,135.00	0.00	35,111.00	59.74%
General Office Supplies and Equipment	0.00	0.00	290.00	290.00	1,480.00	100.00%
Postage	200.44	1,280.60	2,591.00	1,310.40	5,800.00	77.92%
Delivery Supplies	0.00	79.49	331.00	251.51	800.00	90.06%
Total Supplies, Postage and Printing	0.00	36,830.71	26,081.00	(10,749.71)	52,700.00	30.11%
Telephone and Telecommunications	200.44	38,190.80	29,293.00	(8,897.80)	60,780.00	37.17%
Equipment Rental, Repair and Maintenance	3,911.50	16,064.98	17,255.00	1,190.02	39,165.00	58.98%
Equipment Rental	494.27	1,882.77	1,625.00	(257.77)	3,900.00	51.72%
Equipment Repair and Maintenance Agreements	0.00	0.00	0.00	0.00	700.00	100.00%
Total Equipment Rental, Repair and Maintenance	494.27	1,882.77	1,625.00	(257.77)	4,600.00	59.07%
Professional Services						
Consulting	0.00	9,900.00	4,166.00	(5,734.00)	10,000.00	1.00%
Total Professional Services	0.00	9,900.00	4,166.00	(5,734.00)	10,000.00	1.00%
Contractual Services						
Other Contractual Services	72,952.60	359,594.88	380,117.00	20,522.12	912,282.00	60.58%
Total Contractual Services	72,952.60	359,594.88	380,117.00	20,522.12	912,282.00	60.58%
Miscellaneous	(272.60)	410.18	599.00	188.82	1,450.00	71.71%
Total EXPENDITURES	408,956.32	2,091,346.68	2,197,032.00	105,685.32	5,529,406.00	62.18%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(343,447.94)	(1,755,600.84)	(1,871,155.00)	115,554.16	(4,748,699.00)	(63.03)%

RAILS

Statement of Revenues and Expenditures

LLSAP Sub-Fund

From 11/1/2025 Through 11/30/2025

Document 7.0

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
EXPENDITURES						
Personnel						
Library Professionals	28,093.20	138,994.73	152,841.00	13,846.27	183,408.00	24.22%
Other Professionals	20,566.15	112,607.32	135,163.00	22,555.68	162,187.00	30.57%
Support Services	4,335.00	21,458.27	23,484.00	2,025.73	28,179.00	23.85%
Social Security Taxes	3,881.13	20,082.62	23,826.00	3,743.38	28,592.00	29.76%
Unemployment Insurance	0.00	0.00	3,480.00	3,480.00	3,480.00	100.00%
Workers' Compensation	42.40	569.14	278.00	(291.14)	320.00	(77.86)%
Retirement Benefits	418.67	2,157.23	2,458.00	300.77	2,953.00	26.95%
Health, Dental and Life Insurance	7,325.09	39,231.10	40,800.00	1,568.90	48,956.00	19.86%
Total Personnel	64,661.64	335,100.41	382,330.00	47,229.59	458,075.00	26.85%
Buildings and Grounds						
Rent/Lease	2,235.85	13,316.74	11,857.00	(1,459.74)	34,000.00	60.83%
Lease Interest	47.80	385.19	0.00	(385.19)	0.00	0.00%
Utilities	17.06	1,693.85	1,300.00	(393.85)	3,120.00	45.71%
Property Insurance	130.00	650.00	650.00	0.00	1,615.00	59.75%
Repairs and Maintenance - Bldg	0.00	454.29	562.00	107.71	1,351.00	66.37%
Custodial/Janitorial Service and Supplies	41.09	1,731.77	1,492.00	(239.77)	3,582.00	51.65%
Other Buildings and Grounds	89.36	212.34	210.00	(2.34)	504.00	57.87%
Total Buildings and Grounds	2,561.16	18,444.18	16,071.00	(2,373.18)	44,172.00	58.24%
Vehicles Expenses						
Fuel	204.71	463.56	210.00	(253.56)	250.00	(85.42)%
Repairs and Maintenance - Vehicle	0.00	441.43	165.00	(276.43)	200.00	(120.72)%
Vehicle Insurance	593.00	2,965.00	3,070.00	105.00	3,683.00	19.49%
Total Vehicles Expenses	797.71	3,869.99	3,445.00	(424.99)	4,133.00	6.36%
In-State Travel						
Continuing Education						
Registrations and Meeting, Other Fees	0.00	920.00	700.00	(220.00)	700.00	(31.43)%
Total Continuing Education	0.00	920.00	700.00	(220.00)	700.00	(31.43)%
Commercial Insurance						
Liability Insurance	295.00	1,475.00	1,475.00	0.00	3,664.00	59.74%
Total Commercial Insurance	295.00	1,475.00	1,475.00	0.00	3,664.00	59.74%
Supplies, Postage and Printing						
Computers, Software and Supplies	0.00	0.00	3,311.00	3,311.00	7,946.00	100.00%
General Office Supplies and Equipment	0.00	72.57	290.00	217.43	697.00	89.59%
Postage	0.00	42.13	20.00	(22.13)	50.00	15.74%
Total Supplies, Postage and Printing	0.00	114.70	3,621.00	3,506.30	8,693.00	98.68%
Telephone and Telecommunications	535.26	2,215.31	2,850.00	634.69	6,840.00	67.61%
Equipment Rental, Repair and Maintenance						
Equipment Rental	355.40	991.21	0.00	(991.21)	0.00	0.00%
Equipment Repair and Maintenance Agreements	0.00	0.00	840.00	840.00	2,016.00	100.00%

RAILS

Statement of Revenues and Expenditures
 LLSAP Sub-Fund
 From 11/1/2025 Through 11/30/2025

Document 7.0

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Total Equipment Rental, Repair and Maintenance	355.40	991.21	840.00	(151.21)	2,016.00	50.83%
Contractual Services						
Contract Agreements w/ Systems, Member Libraries	0.00	802,597.50	802,596.00	(1.50)	1,605,195.00	50.00%
Total Contractual Services	0.00	802,597.50	802,596.00	(1.50)	1,605,195.00	50.00%
Total EXPENDITURES	69,206.17	1,166,358.00	1,215,626.00	49,268.00	2,135,346.20	45.38%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(69,206.17)	(1,166,358.00)	(1,215,626.00)	49,268.00	(2,135,346.20)	(45.38)%