

RAILS - Reaching Across Illinois Library System
Cash, Cash Equivalents & Investments
January 31, 2026

<u>Financial Account Name</u>	<u>Account Purpose/Type</u>	<u>Investment Par/Face Value</u>	<u>Balance/Fair Market Value</u>	<u>Current APY</u>	<u>Maturity Date</u>	<u>Fiscal Y-T-D Net Income</u>
<u>The Illinois Funds</u> <u>Reaching Across Illinois Library System</u>	<u>RAILS Operations Checking</u> <u>Money Market Account</u>		\$ 6,471.38	3.780%	Demand	\$ 157.60
<u>Hinsdale Bank & Trust</u> <u>Reaching Across Illinois Library System</u>	<u>Hinsdale Bank & Trust</u> <u>Checking Account</u>		\$ 285,262.12	0.000%	Demand	N/A
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Financial Network</u> <u>Prime Investment Pool</u>		\$ 52,191.40	3.584%	Demand	\$ 21,501.98
<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>		\$ 25,029,052.75	3.950%	Demand	\$ 598,400.54
<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	\$ 3,737.85
<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	\$ 3,645.05
<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	\$ 3,715.33
<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	\$ 244,610.29	3.932%	2/5/2027	\$ 5,807.43
<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	\$ 245,247.99	4.231%	2/19/2027	\$ 6,509.61
<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	\$ 245,243.18	4.205%	2/19/2027	\$ 6,439.15

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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	\$ 245,539.64	3.950%	4/26/2027	\$ 6,257.23
<u>PTMA Financial Network</u> <u>Reaching Across Illinois Library System</u>	<u>PTMA Securities</u> <u>CD - Optum Bank</u>	\$ 245,000.00	\$ 245,342.98	3.900%	4/28/2027	\$ 6,178.03
<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	\$ 4,112.79
<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	\$ 4,258.85
<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	\$ 4,228.01
<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	\$ 4,293.50
<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	\$ 1,103.85
<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	\$ 244,678.07	3.632%	12/18/2028	\$ 1,100.72
<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	\$ 248,295.23	3.581%	12/18/2028	\$ 782.48
<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	\$ 243,615.11	3.482%	12/19/2028	\$ 1,008.36
<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	\$ 247,610.75	3.456%	12/22/2028	\$ 761.32
Total Cash and Investments / Weighted Average Annual Interest Rate		<u>\$ 4,209,241.96</u>	<u>\$ 29,431,694.09</u>	3.8893%		<u>\$ 686,108.66</u>

**RAILS - Reaching Across Illinois Library System
Cash Position of the General Fund
Projected as of January 31, 2026**

	<u>1/31/2026</u>
Total Cash and Investments - All Funds	\$ 29,432,000
Less: Cash & Cash Equivalents - Special Revenue Fund	\$ (150,000)
Cash & Cash Equivalents - Capital Project Fund	<u>\$ (2,271,000)</u>
Unassigned Cash and Investments - General Fund	(A) <u><u>\$ 27,011,000</u></u>
Projected FY2026 Budget average monthly expenditures (not including reimbursable expenses) - General Fund	(B) <u><u>\$ 1,174,000</u></u>
Projected number of months of General Fund Expenditures - (A) divided by (B)	<u><u>23.0</u></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 1/31/2026

	General Fund	Special Revenue Fund	Capital Projects Fund	Total
Assets				
Cash & Cash Equivalents	22,951,986.61	149,994.68	2,270,996.36	25,372,977.65
Investments	4,058,716.44	0.00	0.00	4,058,716.44
Grants Receivables	0.00	9,801.86	0.00	9,801.86
Due from Other Funds	9,801.86	0.00	0.00	9,801.86
Accounts Receivables	319,714.79	62,000.00	0.00	381,714.79
Accrued Investment Income	95,511.41	0.00	0.00	95,511.41
Prepaid Expenses	477,674.75	10.78	0.00	477,685.53
Other Assets	16,916.38	12,526.05	0.00	29,442.43
Total Assets	<u>27,930,322.24</u>	<u>234,333.37</u>	<u>2,270,996.36</u>	<u>30,435,651.97</u>
Liabilities				
Accounts Payable	(640.01)	0.00	0.00	(640.01)
Accrued Liabilities	44,483.42	0.00	0.00	44,483.42
Due to Other Funds	0.00	9,801.86	0.00	9,801.86
Deferred Revenue	0.00	234,413.48	0.00	234,413.48
Other Liabilities				
Funds Held for Consortium	263,654.03	0.00	0.00	263,654.03
Other	0.00	0.00	0.00	0.00
Total Other Liabilities	<u>263,654.03</u>	<u>0.00</u>	<u>0.00</u>	<u>263,654.03</u>
Other Long-Term Obligations	2,876.57	0.00	0.00	2,876.57
Total Liabilities	<u>310,374.01</u>	<u>244,215.34</u>	<u>0.00</u>	<u>554,589.35</u>
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	(50,132.64)	(50,132.64)
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	1,649,520.11	(9,881.97)	1,850,000.00	3,489,638.14
Total Current YTD Net Income	<u>1,649,520.11</u>	<u>(9,881.97)</u>	<u>1,523,579.17</u>	<u>3,163,217.31</u>
Total Fund Balances	<u>27,619,948.23</u>	<u>(9,881.97)</u>	<u>2,270,996.36</u>	<u>29,881,062.62</u>
Total Liabilities and Fund Balances	<u>27,930,322.24</u>	<u>234,333.37</u>	<u>2,270,996.36</u>	<u>30,435,651.97</u>

RAILS
Statement of Revenues and Expenditures
10 - General Fund
From 1/1/2026 Through 1/31/2026

	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	59,004.36	1,100,486.74	1,110,549.00	(10,062.26)	1,453,347.00	(24.28)%
Total Fees for Services and Materials	59,004.36	1,100,486.74	1,110,549.00	(10,062.26)	1,453,347.00	(24.28)%
Reimbursements						
Reimbursements	143,477.33	2,103,108.03	2,114,902.00	(11,793.97)	2,806,750.00	(25.07)%
E-Rate Reimbursements	0.00	0.00	14,344.00	(14,344.00)	14,344.00	(100.00)%
Total Reimbursements	143,477.33	2,103,108.03	2,129,246.00	(26,137.97)	2,821,094.00	(25.45)%
Investment Income						
Investment Income	94,302.67	686,108.66	511,583.00	174,525.66	877,000.00	(21.77)%
Net Increase (Decrease) in Market Value of Investments	(3,004.92)	(5,533.09)	0.00	(5,533.09)	0.00	0.00%
Total Investment Income	91,297.75	680,575.57	511,583.00	168,992.57	877,000.00	(22.40)%
Other Revenue						
Rental Income	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00%
Other Revenue	3,750.00	19,933.28	2,917.00	17,016.28	5,000.00	298.67%
Total Other Revenue	3,750.00	20,933.28	3,917.00	17,016.28	6,000.00	248.89%
Total REVENUES	297,529.44	13,825,163.33	13,690,865.00	134,298.33	17,029,155.00	(18.81)%
EXPENDITURES						
Personnel						
Library Professionals	175,297.19	949,117.97	945,338.00	(3,779.97)	1,504,089.00	36.90%
Other Professionals	235,566.75	1,234,618.99	1,239,125.00	4,506.01	2,028,891.00	39.15%
Support Services	274,803.26	1,380,088.51	1,454,245.00	74,156.49	2,500,007.00	44.80%
Social Security Taxes	49,829.30	257,373.94	277,851.00	20,477.06	460,659.00	44.13%
Unemployment Insurance	16,967.50	22,107.60	17,928.00	(4,179.60)	36,582.00	39.57%
Workers' Compensation	9,375.38	63,541.16	94,083.00	30,541.84	157,425.00	59.64%
Retirement Benefits	5,409.20	28,411.51	28,420.00	8.49	46,925.00	39.45%
Health, Dental and Life Insurance	83,902.87	555,965.30	611,365.00	55,399.70	1,042,086.00	46.65%
Other Fringe Benefits	411.77	11,862.99	18,216.00	6,353.01	27,800.00	57.33%
Temporary Help	8,699.47	53,399.31	26,247.00	(27,152.31)	45,000.00	(18.67)%
Recruiting	355.11	12,702.74	8,458.00	(4,244.74)	14,500.00	12.39%
Total Personnel	860,617.80	4,569,190.02	4,721,276.00	152,085.98	7,863,964.00	41.90%
Library Materials						
Print Materials	19.96	775.82	977.00	201.18	1,300.00	40.32%
E-Resources	259,871.11	2,344,287.23	2,458,827.00	114,539.77	3,402,675.00	31.10%
Total Library Materials	259,891.07	2,345,063.05	2,459,804.00	114,740.95	3,403,975.00	31.11%
Buildings and Grounds						
Rent/Lease	26,155.24	213,810.70	213,944.00	133.30	382,711.00	44.13%
Lease Interest	2,594.00	23,885.00	0.00	(23,885.00)	0.00	0.00%

RAILS
Statement of Revenues and Expenditures
10 - General Fund
From 1/1/2026 Through 1/31/2026

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Utilities	13,560.69	60,329.31	82,792.00	22,462.69	141,930.00	57.49%
Property Insurance	2,325.86	18,593.86	18,498.00	(95.86)	30,854.00	39.74%
Repairs and Maintenance - Bldg	6,085.73	30,300.19	31,630.00	1,329.81	54,226.00	44.12%
Custodial/Janitorial Service and Supplies	5,802.91	46,201.00	38,856.00	(7,345.00)	67,270.00	31.32%
Other Buildings and Grounds	3,012.29	12,935.61	11,078.00	(1,857.61)	18,646.00	30.63%
Total Buildings and Grounds	59,536.72	406,055.67	396,798.00	(9,257.67)	695,637.00	41.63%
Vehicles Expenses						
Fuel	17,627.68	118,599.67	157,698.00	39,098.33	270,167.00	56.10%
Repairs and Maintenance - Vehicle	6,444.94	48,098.50	55,028.00	6,929.50	94,200.00	48.94%
Vehicle Insurance	16,737.86	111,045.86	110,530.00	(515.86)	191,536.00	42.02%
Other Vehicle Expenses	500.00	2,828.45	4,665.00	1,836.55	8,000.00	64.64%
Total Vehicles Expenses	41,310.48	280,572.48	327,921.00	47,348.52	563,903.00	50.24%
In-State Travel						
Board Member Travel	412.01	7,403.82	5,483.00	(1,920.82)	9,400.00	21.24%
Other	217.90	13,257.17	46,746.20	33,489.03	83,336.60	84.09%
Total In-State Travel	629.91	20,660.99	52,229.20	31,568.21	92,736.60	77.72%
Out-of-State Travel	335.10	15,388.88	26,371.00	10,982.12	51,950.00	70.38%
Continuing Education						
Registrations and Meeting, Other Fees	4,324.92	40,063.83	66,749.00	26,685.17	112,665.00	64.44%
Conferences and Continuing Education Meetings	6,108.33	58,869.99	75,175.00	16,305.01	133,800.00	56.00%
Total Continuing Education	10,433.25	98,933.82	141,924.00	42,990.18	246,465.00	59.86%
Public Relations	59.47	7,397.21	18,941.00	11,543.79	28,900.00	74.40%
Commercial Insurance						
Liability Insurance	4,184.49	31,850.49	32,289.00	438.51	55,984.00	43.11%
Total Commercial Insurance	4,184.49	31,850.49	32,289.00	438.51	55,984.00	43.11%
Supplies, Postage and Printing						
Computers, Software and Supplies	1,832.78	90,304.03	116,787.00	26,482.97	202,126.00	55.32%
General Office Supplies and Equipment	2,658.81	21,274.78	39,153.00	17,878.22	66,903.00	68.20%
Postage	892.10	8,163.53	9,062.00	898.47	15,545.00	47.48%
Delivery Supplies	3,456.02	40,286.73	26,613.00	(13,673.73)	52,700.00	23.55%
Total Supplies, Postage and Printing	8,839.71	160,029.07	191,615.00	31,585.93	337,274.00	52.55%
Telephone and Telecommunications	7,051.45	43,641.87	47,497.00	3,855.13	77,705.00	43.84%
Equipment Rental, Repair and Maintenance						
Equipment Rental	1,039.22	6,393.92	6,241.00	(152.92)	10,700.00	40.24%
Equipment Repair and Maintenance Agreements	3,430.02	89,651.18	81,980.00	(7,671.18)	118,799.00	24.54%
Total Equipment Rental, Repair and Maintenance	4,469.24	96,045.10	88,221.00	(7,824.10)	129,499.00	25.83%
Professional Services						
Legal	3,687.75	20,564.75	29,166.00	8,601.25	50,000.00	58.87%
Accounting	14.00	16,546.00	21,700.00	5,154.00	22,000.00	24.79%
Consulting	675.99	80,274.24	115,030.00	34,755.76	157,200.00	48.93%
Payroll Service Fees	4,222.57	27,608.63	26,377.00	(1,231.63)	42,864.00	35.59%

RAILS
Statement of Revenues and Expenditures
10 - General Fund
From 1/1/2026 Through 1/31/2026

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Total Professional Services	8,600.31	144,993.62	192,273.00	47,279.38	272,064.00	46.71%
Contractual Services						
Information Service Costs	3,261.53	20,177.02	20,381.00	203.98	42,066.00	52.03%
Contract Agreements w/ Systems, Member Libraries	395,995.65	1,288,581.66	1,231,220.00	(57,361.66)	1,723,849.00	25.25%
Other Contractual Services	80,876.01	771,424.32	754,497.00	(16,927.32)	1,302,782.00	40.79%
SBITA Interest	0.00	12,067.00	0.00	(12,067.00)	0.00	0.00%
Total Contractual Services	480,133.19	2,092,250.00	2,006,098.00	(86,152.00)	3,068,697.00	31.82%
Professional Association Membership Dues	240.00	6,311.00	6,594.00	283.00	12,339.00	48.85%
Miscellaneous	655.92	7,259.95	8,714.00	1,454.05	14,950.00	51.44%
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	1,746,988.11	12,175,643.22	10,718,565.20	(1,457,078.02)	16,916,042.60	28.02%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(1,449,458.67)	1,649,520.11	2,972,299.80	(1,322,779.69)	113,112.40	1,358.30%

RAILS

Statement of Revenues and Expenditures

20 - Special Revenue Fund

From 1/1/2026 Through 1/31/2026

	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	77,279.52	124,846.00	(47,566.48)	249,693.00	(69.05)%
Total State Grants	0.00	77,279.52	124,846.00	(47,566.48)	249,693.00	(69.05)%
Other Grants						
Other Grants	5,303.10	22,433.61	850,000.00	(827,566.39)	850,000.00	(97.36)%
Total Other Grants	5,303.10	22,433.61	850,000.00	(827,566.39)	850,000.00	(97.36)%
Total REVENUES	5,303.10	99,713.13	974,846.00	(875,132.87)	1,099,693.00	(90.93)%
EXPENDITURES						
Personnel						
Library Professionals	2,342.70	13,379.42	14,573.00	1,193.58	25,260.00	47.03%
Social Security Taxes	179.22	1,023.52	1,114.00	90.48	1,932.00	47.02%
Unemployment Insurance	62.08	69.47	249.00	179.53	433.00	83.96%
Workers' Compensation	1.47	11.22	12.00	0.78	22.00	49.00%
Total Personnel	2,585.47	14,483.63	15,948.00	1,464.37	27,647.00	47.61%
Supplies, Postage and Printing						
General Office Supplies and Equipment	0.00	0.00	116.00	116.00	200.00	100.00%
Total Supplies, Postage and Printing	0.00	0.00	116.00	116.00	200.00	100.00%
Professional Services						
Consulting	6,246.50	19,355.10	82,833.00	63,477.90	142,000.00	86.37%
Total Professional Services	6,246.50	19,355.10	82,833.00	63,477.90	142,000.00	86.37%
Contractual Services						
Contract Agreements w/ Systems, Member Libraries	5,303.10	48,718.87	106,797.00	58,078.13	192,346.00	74.67%
Other Contractual Services	1,050.00	27,037.50	693,750.00	666,712.50	737,500.00	96.33%
Total Contractual Services	6,353.10	75,756.37	800,547.00	724,790.63	929,846.00	91.85%
Total EXPENDITURES	15,185.07	109,595.10	899,444.00	789,848.90	1,099,693.00	90.03%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(9,881.97)	(9,881.97)	75,402.00	(85,283.97)	0.00	0.00%

RAILS
Statement of Revenues and Expenditures
Capital Projects Fund
From 1/1/2026 Through 1/31/2026

	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	20,416.00	(14,635.77)	35,000.00	(0.15)%
Capital Outlays- Furnitures & Fixtures	0.00	8,471.42	0.00	(8,471.42)	0.00	0.00%
Capital Outlays- Building and Improvements	5,530.00	50,132.64	272,415.00	222,282.36	467,000.00	89.26%
Capital Outlays - Vehicles	0.00	232,765.00	114,916.00	(117,849.00)	197,000.00	(18.15)%
Total Capital Outlays	5,530.00	326,420.83	407,747.00	81,326.17	699,000.00	53.30%
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	5,530.00	(1,523,579.17)	407,747.00	1,931,326.17	699,000.00	317.97%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(5,530.00)	1,523,579.17	(407,747.00)	1,931,326.17	(699,000.00)	(317.97)%

RAILS
Statement of Revenues and Expenditures
70 - Delivery
From 1/1/2026 Through 1/31/2026

	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	58,981.44	451,564.66	454,828.00	(3,263.34)	779,707.00	(42.09)%
Total Fees for Services and Materials	58,981.44	451,564.66	454,828.00	(3,263.34)	779,707.00	(42.09)%
Other Revenue						
Rental Income	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00%
Other Revenue	3,750.00	18,090.00	0.00	18,090.00	0.00	0.00%
Total Other Revenue	3,750.00	19,090.00	1,000.00	18,090.00	1,000.00	1,809.00%
Total REVENUES	62,731.44	470,654.66	455,828.00	14,826.66	780,707.00	(39.71)%
EXPENDITURES						
Personnel						
Other Professionals	48,264.15	239,659.46	244,094.00	4,434.54	423,104.00	43.36%
Support Services	226,663.24	1,100,196.82	1,159,458.00	59,261.18	2,009,712.00	45.26%
Social Security Taxes	19,698.44	95,689.23	107,365.00	11,675.77	186,118.00	48.59%
Unemployment Insurance	6,823.66	10,514.74	6,737.00	(3,777.74)	19,140.00	45.06%
Workers' Compensation	9,102.44	59,879.92	92,153.00	32,273.08	154,341.00	61.20%
Retirement Benefits	2,171.67	10,902.76	10,853.00	(49.76)	18,830.00	42.10%
Health, Dental and Life Insurance	48,438.99	288,666.48	336,164.00	47,497.52	593,680.00	51.38%
Temporary Help	8,699.47	53,399.31	26,247.00	(27,152.31)	45,000.00	(18.67)%
Total Personnel	369,862.06	1,858,908.72	1,983,071.00	124,162.28	3,449,925.00	46.12%
Buildings and Grounds						
Rent/Lease	23,906.22	196,002.51	197,344.00	1,341.49	348,711.00	43.79%
Lease Interest	2,559.36	23,423.95	0.00	(23,423.95)	0.00	0.00%
Utilities	5,254.32	18,338.64	18,112.00	(226.64)	31,050.00	40.94%
Property Insurance	1,381.48	12,243.48	12,183.00	(60.48)	19,663.00	37.73%
Repairs and Maintenance - Bldg	1,927.65	14,540.55	13,824.00	(716.55)	23,700.00	38.65%
Custodial/Janitorial Service and Supplies	3,436.15	25,145.29	20,902.00	(4,243.29)	36,138.00	30.42%
Other Buildings and Grounds	629.47	4,646.56	4,809.00	162.44	7,871.00	40.97%
Total Buildings and Grounds	39,094.65	294,340.98	267,174.00	(27,166.98)	467,133.00	36.99%
Vehicles Expenses						
Fuel	17,577.38	117,440.65	156,223.00	38,782.35	267,817.00	56.15%
Repairs and Maintenance - Vehicle	5,830.97	47,043.10	52,497.00	5,453.90	90,000.00	47.73%
Vehicle Insurance	15,056.86	98,684.86	98,540.00	(144.86)	173,110.00	42.99%
Other Vehicle Expenses	500.00	2,828.45	4,665.00	1,836.55	8,000.00	64.64%
Total Vehicles Expenses	38,965.21	265,997.06	311,925.00	45,927.94	538,927.00	50.64%
In-State Travel	0.00	86.86	2,890.00	2,803.14	7,233.00	98.80%
Continuing Education						
Registrations and Meeting, Other Fees	1,672.52	2,417.25	1,929.00	(488.25)	2,800.00	13.67%
Total Continuing Education	1,672.52	2,417.25	1,929.00	(488.25)	2,800.00	13.67%
Commercial Insurance						
Liability Insurance	2,645.47	19,607.47	19,986.00	378.53	35,111.00	44.16%

RAILS

Statement of Revenues and Expenditures

70 - Delivery

From 1/1/2026 Through 1/31/2026

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
Total Commercial Insurance	<u>2,645.47</u>	<u>19,607.47</u>	<u>19,986.00</u>	<u>378.53</u>	<u>35,111.00</u>	<u>44.16%</u>
Supplies, Postage and Printing						
Computers, Software and Supplies	0.00	0.00	407.00	407.00	1,480.00	100.00%
General Office Supplies and Equipment	542.15	2,188.98	3,507.00	1,318.02	5,800.00	62.26%
Postage	0.00	79.49	463.00	383.51	800.00	90.06%
Delivery Supplies	<u>3,456.02</u>	<u>40,286.73</u>	<u>26,613.00</u>	<u>(13,673.73)</u>	<u>52,700.00</u>	<u>23.55%</u>
Total Supplies, Postage and Printing	3,998.17	42,555.20	30,990.00	(11,565.20)	60,780.00	29.98%
Telephone and Telecommunications	3,861.47	23,561.28	23,515.00	(46.28)	39,165.00	39.84%
Equipment Rental, Repair and Maintenance						
Equipment Rental	292.94	2,183.75	2,275.00	91.25	3,900.00	44.01%
Equipment Repair and Maintenance Agreements	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>700.00</u>	<u>100.00%</u>
Total Equipment Rental, Repair and Maintenance	292.94	2,183.75	2,275.00	91.25	4,600.00	52.53%
Professional Services						
Consulting	0.00	16,700.00	5,833.00	(10,867.00)	10,000.00	(67.00)%
Total Professional Services	0.00	16,700.00	5,833.00	(10,867.00)	10,000.00	(67.00)%
Contractual Services						
Other Contractual Services	<u>76,690.33</u>	<u>505,642.61</u>	<u>532,164.00</u>	<u>26,521.39</u>	<u>912,282.00</u>	<u>44.57%</u>
Total Contractual Services	76,690.33	505,642.61	532,164.00	26,521.39	912,282.00	44.57%
Miscellaneous	<u>(201.37)</u>	<u>367.80</u>	<u>839.00</u>	<u>471.20</u>	<u>1,450.00</u>	<u>74.63%</u>
Total EXPENDITURES	536,881.45	3,032,368.98	3,182,591.00	150,222.02	5,529,406.00	45.16%
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(474,150.01)</u>	<u>(2,561,714.32)</u>	<u>(2,726,763.00)</u>	<u>165,048.68</u>	<u>(4,748,699.00)</u>	<u>(46.05)%</u>

RAILS
Statement of Revenues and Expenditures
LLSAP Sub-Fund
From 1/1/2026 Through 1/31/2026

	Current Period Actual	YTD Actual	YTD Budget - Original	YTD Budget Variance - Original	Total Budget - Original	Percent Total Budget Remaining - Original
EXPENDITURES						
Personnel						
Library Professionals	19,195.43	186,283.37	183,408.00	(2,875.37)	183,408.00	(1.57)%
Other Professionals	16,518.92	149,692.38	162,187.00	12,494.62	162,187.00	7.70%
Support Services	2,817.76	28,611.03	28,179.00	(432.03)	28,179.00	(1.53)%
Social Security Taxes	2,947.71	26,911.48	28,592.00	1,680.52	28,592.00	5.88%
Unemployment Insurance	1,021.09	1,021.09	3,480.00	2,458.91	3,480.00	70.66%
Workers' Compensation	24.24	635.78	320.00	(315.78)	320.00	(98.68)%
Retirement Benefits	304.40	2,880.30	2,953.00	72.70	2,953.00	2.46%
Health, Dental and Life Insurance	0.00	46,556.19	48,956.00	2,399.81	48,956.00	4.90%
Total Personnel	42,829.55	442,591.62	458,075.00	15,483.38	458,075.00	3.38%
Buildings and Grounds						
Rent/Lease	2,249.02	17,808.19	16,600.00	(1,208.19)	34,000.00	47.62%
Lease Interest	34.64	461.05	0.00	(461.05)	0.00	0.00%
Utilities	426.65	2,321.90	1,820.00	(501.90)	3,120.00	25.58%
Property Insurance	135.38	915.38	919.00	3.62	1,615.00	43.32%
Repairs and Maintenance - Bldg	243.08	712.77	787.00	74.23	1,351.00	47.24%
Custodial/Janitorial Service and Supplies	367.76	2,363.37	2,089.00	(274.37)	3,582.00	34.02%
Other Buildings and Grounds	75.87	288.21	294.00	5.79	504.00	42.82%
Total Buildings and Grounds	3,532.40	24,870.87	22,509.00	(2,361.87)	44,172.00	43.70%
Vehicles Expenses						
Fuel	89.57	581.68	250.00	(331.68)	250.00	(132.67)%
Repairs and Maintenance - Vehicle	342.98	784.41	200.00	(584.41)	200.00	(292.20)%
Vehicle Insurance	0.00	3,558.00	3,683.00	125.00	3,683.00	3.39%
Total Vehicles Expenses	432.55	4,924.09	4,133.00	(791.09)	4,133.00	(19.14)%
In-State Travel	0.00	629.70	1,858.20	1,228.50	1,858.20	66.11%
Continuing Education						
Registrations and Meeting, Other Fees	227.94	1,147.94	700.00	(447.94)	700.00	(63.99)%
Total Continuing Education	227.94	1,147.94	700.00	(447.94)	700.00	(63.99)%
Commercial Insurance						
Liability Insurance	237.02	2,007.02	2,085.00	77.98	3,664.00	45.22%
Total Commercial Insurance	237.02	2,007.02	2,085.00	77.98	3,664.00	45.22%
Supplies, Postage and Printing						
Computers, Software and Supplies	0.00	0.00	4,635.00	4,635.00	7,946.00	100.00%
General Office Supplies and Equipment	92.87	165.44	406.00	240.56	697.00	76.26%
Postage	0.00	42.13	28.00	(14.13)	50.00	15.74%
Total Supplies, Postage and Printing	92.87	207.57	5,069.00	4,861.43	8,693.00	97.61%
Telephone and Telecommunications	535.51	3,526.33	3,990.00	463.67	6,840.00	48.45%
Equipment Rental, Repair and Maintenance						
Equipment Rental	191.16	1,183.91	0.00	(1,183.91)	0.00	0.00%
Equipment Repair and Maintenance Agreements	0.00	0.00	1,176.00	1,176.00	2,016.00	100.00%

RAILS

Statement of Revenues and Expenditures

LLSAP Sub-Fund

From 1/1/2026 Through 1/31/2026

	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	<u>191.16</u>	<u>1,183.91</u>	<u>1,176.00</u>	<u>(7.91)</u>	<u>2,016.00</u>	<u>41.27%</u>
Contractual Services						
Contract Agreements w/ Systems, Member Libraries	<u>401,298.75</u>	<u>1,203,896.25</u>	<u>1,203,894.00</u>	<u>(2.25)</u>	<u>1,605,195.00</u>	<u>25.00%</u>
Total Contractual Services	<u>401,298.75</u>	<u>1,203,896.25</u>	<u>1,203,894.00</u>	<u>(2.25)</u>	<u>1,605,195.00</u>	<u>25.00%</u>
Total EXPENDITURES	<u>449,377.75</u>	<u>1,684,985.30</u>	<u>1,703,489.20</u>	<u>18,503.90</u>	<u>2,135,346.20</u>	<u>21.09%</u>
EXCESS(DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(449,377.75)</u>	<u>(1,684,985.30)</u>	<u>(1,703,489.20)</u>	<u>18,503.90</u>	<u>(2,135,346.20)</u>	<u>(21.09)%</u>