

**RESOURCE SHARING ALLIANCE
CASH REPORT
FOR THE PERIOD ENDING December 31, 2025**

Beginning Cash Balance	\$ 2,611,291.30
Cash Received	
Payments from Member Libraries, RAILS, etc.	15,009.83
Transfer from ProPay for eCommerce Pay-Outs	-
Interest - Morton Bank Insured Cash Sweep Account	2,767.20
Credit Card Cash Back Rewards	-
Total Cash Received	<u><u>17,777.03</u></u>
Expenses Paid	
Checks and Vendor ACH Payments	17,118.84
Investment Transfer to Set-Up CDARS	-
Total Disbursements	<u><u>17,118.84</u></u>
Ending Cash Balance	<u><u>\$ 2,611,949.49</u></u>

PROPAY FUNDS DETAIL:

ProPay Account Balance	\$13,906.82
ProPay Funds Receivable	\$56.93
eCommerce Receipts Payable to Members	\$13,863.75
RSA PROPAY BALANCE	
	<u><u>\$100.00</u></u>

CASH DETAILS:

Member Library Pre-Payments	\$ -
Working Cash (Ending Cash Balance + RSA ProPay Balance - Member Pre-Payments)	2,612,049.49
TOTAL CASH	<u><u>\$ 2,612,049.49</u></u>

CDARS INVESTMENT DETAILS:

2 Year CD @ 3.44% Interest 5/15/2025 - 5/13/2027	\$334,732.55
2 Year CD @ 3.44% Interest 5/15/2025 - 5/13/2027	\$334,732.55
2 Year CD @ 3.22% Interest 11/13/2025 - 11/12/2027	\$332,156.88
2 Year CD @ 3.22% Interest 11/13/2025 - 11/12/2027	\$338,611.70
2 Year CD @ 4.15% Interest 2/29/2024 - 2/26/2026	\$356,271.69
2 Year CD @ 4.15% Interest 2/29/2024 - 2/26/2026	\$356,236.09
2 Year CD @ 4.15% Interest 4/18/2024 - 4/16/2026	\$352,038.23
2 Year CD @ 4.15% Interest 4/18/2024 - 4/16/2026	\$349,990.45
2 Year CD @ 4.15% Interest 5/9/2024 - 5/7/2026	\$355,816.91
2 Year CD @ 4.15% Interest 5/9/2024 - 5/7/2026	\$359,004.78

TOTAL CD INVESTMENT VALUE	<u><u>\$3,469,591.83</u></u>
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Invested in Capital Assets Balance as of December 2025	\$0.00
Invested Subscription IT Arrangement Capital Assets Balance Net of Related Debt as of December 2025	\$16,409.46
Unrestricted Net Assets as of December 2025	\$5,869,864.50

FY26 Budgeted Operating Expenses Excluding Reimbursements:	\$ 1,377,811.50
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Working Cash Coverage of FY26 Budgeted Operating Expenses (Months):	22.7
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CD Coverage of FY26 Budgeted Operating Expenses (Months):	30.2
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RSA
 Balance Sheet
 As of 12/31/2025

	Balance End of Month
Assets	
Cash and cash equivalents	2,611,949.49
ProPay funds	13,906.82
Investments	3,469,591.83
ProPay Funds Receivable	56.93
Other Receivables	8,815.00
Accounts receivables	3,653.75
Prepaid expenses	181,349.04
Capital Assets, net	
Computers	939,305.29
Subscription Based IT Arrangements	1,877,940.00
Accumulated Depreciation	(939,305.29)
Accumulated Amortization - Subscription Based IT Arrangement	(134,138.52)
Total Capital Assets, net	<u>1,743,801.48</u>
Total Assets	<u>8,033,124.34</u>
Liabilities	
Deferred revenue	405,594.61
eCommerce Receipts Payable	13,863.75
Other long-term obligations	<u>1,727,392.02</u>
Total Liabilities	<u>2,146,850.38</u>
Net Assets	
Beginning Fund Balance	5,422,945.69
Current YTD Net Income	
Reimbursements-ADML	53,599.02
Reimbursements-eRead Illinois	11,287.50
E-Resources-ADML	(60,449.56)
E-Resources-eRead Illinois	(37,624.98)
Other	<u>496,516.29</u>
Total Current YTD Net Income	<u>463,328.27</u>
Total Net Assets	<u>5,886,273.96</u>
Total Liabilities and Net Assets	<u>8,033,124.34</u>

RSA
 Statement of Revenues and Expenses
 From 12/1/2025 Through 12/31/2025

	Current Month	YTD Actual	YTD Budget - Original	Percent of YTD Budget	Total Budget - Original	Percent of Annual Budget
REVENUES						
Other Grants	0.00	0.00	500.00	0.00%	1,000.00	0.00%
Fees for Services and Materials						
Fees For Services And Materials	81,061.09	486,366.70	481,936.26	100.91%	963,872.52	50.45%
Associate Member Fees	10.42	62.52	75.00	83.36%	150.00	41.68%
Non-OCLC Member Fees	346.91	2,081.46	1,907.34	109.12%	3,814.71	54.56%
Total Fees for Services and Materials	81,418.42	488,510.68	483,918.60	100.95%	967,837.23	50.47%
Reimbursements-General	271.50	1,629.00	3,448.20	47.24%	6,896.43	23.62%
Reimbursements-ADML	8,933.17	53,599.02	61,340.04	87.38%	122,680.07	43.69%
Reimbursements-eRead Illinois	1,881.25	11,287.50	11,700.00	96.47%	23,400.00	48.23%
Investment Income	14,043.66	83,466.65	62,500.00	133.54%	125,000.00	66.77%
Other Revenue						
Other Revenue	0.00	185.65	100.00	185.65%	200.00	92.82%
RAILS Financial Support Grant	18,726.09	112,356.50	112,356.66	99.99%	224,713.37	49.99%
Total Other Revenue	18,726.09	112,542.15	112,456.66	100.08%	224,913.37	50.04%
Total REVENUES	125,274.09	751,035.00	735,863.50	102.06%	1,471,727.10	51.03%
EXPENSES						
Personnel						
Library Professionals	0.00	0.00	0.00	0.00%	219,545.00	0.00%
Other Professionals	0.00	0.00	0.00	0.00%	182,425.00	0.00%
Support Services	0.00	0.00	0.00	0.00%	29,334.00	0.00%
Social Security Taxes	0.00	0.00	0.00	0.00%	32,993.00	0.00%
Unemployment Insurance	0.00	0.00	0.00	0.00%	2,000.00	0.00%
Worker's Compensation	0.00	0.00	0.00	0.00%	1,078.00	0.00%
Retirement Benefits	0.00	0.00	0.00	0.00%	64,996.00	0.00%
Health, Dental And Life Insurance	0.00	0.00	0.00	0.00%	66,372.00	0.00%
Other Fringe Benefits	0.00	0.00	0.00	0.00%	82.00	0.00%
Staff Professional Memberships	0.00	0.00	0.00	0.00%	1,500.00	0.00%
Recruiting	0.00	0.00	1,000.00	0.00%	2,000.00	0.00%
Total Personnel	0.00	0.00	1,000.00	0.00%	602,325.00	0.00%
Library Materials						
Print Materials	0.00	0.00	250.00	0.00%	500.00	0.00%
Nonprint Materials	0.00	0.00	250.00	0.00%	500.00	0.00%
E-Resources-ADML	11,427.61	60,449.56	61,286.04	98.63%	122,572.07	49.31%
E-Resources-eRead Illinois	6,270.83	37,624.98	39,000.00	96.47%	78,000.00	48.23%
E-Resources-General	0.00	0.00	1,000.00	0.00%	2,000.00	0.00%
Total Library Materials	17,698.44	98,074.54	101,786.04	96.35%	203,572.07	48.18%
Vehicles						
Fuel	0.00	0.00	0.00	0.00%	5,000.00	0.00%
Repairs and Maintenance	0.00	0.00	0.00	0.00%	5,000.00	0.00%
Vehicle Insurance	0.00	0.00	0.00	0.00%	7,000.00	0.00%
Other Vehicle Expenses	0.00	0.00	0.00	0.00%	1,500.00	0.00%
Total Vehicles	0.00	0.00	0.00	0.00%	18,500.00	0.00%

RSA
 Statement of Revenues and Expenses
 From 12/1/2025 Through 12/31/2025

	Current Month	YTD Actual	YTD Budget - Original	Percent of YTD Budget	Total Budget - Original	Percent of Annual Budget
Travel and Continuing Education						
In-State Travel	0.00	0.00	4,940.00	0.00%	9,880.00	0.00%
Out-Of-State Travel	0.00	668.89	7,012.50	9.53%	14,025.00	4.76%
Registrations And Meeting, Other Fees	170.15	2,839.00	18,250.00	15.55%	36,500.00	7.77%
Conferences And Continuing Education Meetings	114.00	189.00	7,775.00	2.43%	15,550.00	1.21%
Total Travel and Continuing Education	284.15	3,696.89	37,977.50	9.73%	75,955.00	4.87%
Public Relations	65.10	65.10	3,250.00	2.00%	6,500.00	1.00%
Commercial Insurance	321.00	1,758.25	7,550.00	23.28%	15,100.00	11.64%
Supplies, Postage and Printing						
Computers, Software And Supplies	734.43	2,456.34	25,437.00	9.65%	50,875.00	4.82%
General Office Supplies And Equipment	92.46	567.75	2,750.00	20.64%	5,500.00	10.32%
Postage	0.00	0.00	562.50	0.00%	1,125.00	0.00%
Total Supplies, Postage and Printing	826.89	3,024.09	28,749.50	10.52%	57,500.00	5.26%
Telephone and Telecommunications	0.00	0.00	2,272.50	0.00%	4,545.00	0.00%
Equipment Rental, Repair and Maintenance						
Equipment Rental	0.00	0.00	1,500.00	0.00%	3,000.00	0.00%
Total Equipment Rental, Repair and Maintenance	0.00	0.00	1,500.00	0.00%	3,000.00	0.00%
Professional Services						
Legal	0.00	1,568.00	7,625.00	20.56%	15,250.00	10.28%
Accounting	0.00	23,625.00	5,250.00	450.00%	10,500.00	225.00%
Consulting	968.75	23,804.38	55,000.00	43.28%	110,000.00	21.64%
Payroll Service Fees	1,102.64	1,102.64	3,333.00	33.08%	10,000.00	11.02%
Contractual Staff	0.00	0.00	5,000.00	0.00%	10,000.00	0.00%
Total Professional Services	2,071.39	50,100.02	76,208.00	65.74%	155,750.00	32.17%
Contractual Services						
Other Contractual Services	(592.80)	(3,190.73)	193,023.00	(1.65)%	386,045.93	(0.82)%
Amortization - Subscription Based IT Arrangements	22,356.42	134,138.52	0.00	0.00%	0.00	0.00%
Total Contractual Services	21,763.62	130,947.79	193,023.00	67.84%	386,045.93	33.92%
Professional Association Membership Dues	0.00	0.00	675.00	0.00%	1,350.00	0.00%
Miscellaneous	0.00	40.05	322.50	12.41%	645.00	6.20%
Total EXPENSES	43,030.59	287,706.73	454,314.04	63.33%	1,530,788.00	18.79%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	82,243.50	463,328.27	281,549.46	164.56%	(59,060.90)	(784.49)%

RSA

Check/Voucher Register - Board - RSA Register

1003 - Cash - Morton Bank - Checking - 5661

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

Vendor Name	Effective Date	Check Amount
PAYLOCITY	12/2/2025	1,102.64
Overdrive Inc	12/2/2025	10,760.95
Morton Community Bank	12/3/2025	1,040.53
Salesforce.com Inc	12/9/2025	4,214.72
Report Total		17,118.84