

Notes for Board Financials for 9 April 2026

Notes from RAILS Finance About Updates Post-Staff Transition:

Notes provided by Elena Mendoza, RAILS Staff Accountant. These notes are regarding changes to the RSA Board Financials starting with January due to the staff transition.

- Cash Report:
 - The 'Expenses Paid' section has an added line for 'Payroll and Retirement Contributions' to show the monthly cash impact of the payroll and payroll-related expenses since RSA has taken on its own staff starting January 2026.

- Balance Sheet:
 - The two 2014 Ford Fusions RAILS donated to RSA appear in the 'Capital assets, net' section in the vehicles line. Each vehicle asset is recorded as of the donation date of 1/30/2026 at its fair market value of \$6,596 (VIN ending in 1228) and \$6,188 (VIN ending in 1229), for a total of \$12,784. The offset of this entry was recorded in the Statement of Revenues and Expenses under 'Other Revenue.' These vehicles will follow the straight-line method of depreciation. Monthly depreciation will be recorded by spreading the fair market value of each vehicle asset evenly over its useful life (5 years/60 months). Starting in February 2026, when both vehicles went into service, monthly depreciation expense of \$109.93 (VIN ending in 1228) and \$103.13 (VIN ending in 1229) will be recorded through the end of the vehicles' useful lives or when they are disposed of. The depreciation expense will be reflected in the Statement of Revenues and Expenses, and the offset, accumulated depreciation, will be reflected in the Balance Sheet.

 - Under the 'Liabilities' section, the subcategory 'Payroll' was added starting in January. Payroll liabilities will include amounts that RSA owes for employee compensation, pensions, or retirement benefits that have not yet been paid as of the end of the month. The expense is recorded when these payroll liabilities occur (last day of the pay period), but the payment will sometimes occur later (paycheck date, etc.). For January, 'Pension Payable' is the only item showing at this time, because of the way IMRF is reported and paid during the following month. If payroll liabilities are recorded and paid in the same month, they will not appear on the Balance Sheet report. Below is a list of payroll liabilities that could appear over the course of the fiscal year, along with descriptions.
 - The 'Payroll' subcategory includes:
 - Salaries Payable: Wages owed to employees for work already performed.
 - Payroll Tax Withheld Payable: Taxes withheld from employees (i.e., social security, Medicare, income tax, etc.).
 - Pension Payable: IMRF contributions withheld from employees and IMRF employer contributions.

- Retirement Payable: MissionSquare 457b contributions withheld from employees.
- Payroll Tax Expense Payable: Employer tax obligations (i.e., social security, Medicare, IL unemployment, etc.).
- Statement of Revenues and Expenses:
 - Under the 'Expenses' section, notice activity for 'Personnel' expenses starting in January. The personnel costs are recorded when they occur.
 - 'Health, Dental, and Life Insurance': This expense account has a negative balance of (\$1,352.48) from the employee health insurance deductions for the two pay periods in January. The monthly LIMRiCC health insurance premium invoice normally offsets the employee portion of health insurance deductions, but it was not paid until February 9.

Note about the Check/Voucher Registers for February:

- The February Board Financials include two Check/Voucher Registers. One is the usual register for the account ending in 5661. The second is the unusual one for an expense drawn from the ICS sweep account ending in 6105. We needed to get two cashier's checks on 02/04/2026 totaling \$356.00 to pay the Secretary of State for license plate registration fees for the 2 RSA Ford Fusions. The bank choose to draw the money from the ICS sweep account instead of the checking account for unknown reasons.

**RESOURCE SHARING ALLIANCE
CASH REPORT
FOR THE PERIOD ENDING January 31, 2026**

Beginning Cash Balance	\$ 2,611,949.49
Cash Received	
Payments from Member Libraries, RAILS, etc.	128,417.39
Transfer from ProPay for eCommerce Pay-Outs	-
Interest - Morton Bank Insured Cash Sweep Account	2,758.40
Credit Card Cash Back Rewards	333.75
Total Cash Received	<u>131,509.54</u>
Expenses Paid	
Checks and Vendor ACH Payments	53,541.94
Payroll and Retirement Contributions	57,031.84
Investment Transfer to Set-Up CDARS	-
Total Disbursements	<u>110,573.78</u>
Ending Cash Balance	<u>\$ 2,632,885.25</u>

PROPAY FUNDS DETAIL:

ProPay Account Balance	\$15,989.23
ProPay Funds Receivable	\$200.75
eCommerce Receipts Payable to Members	\$16,089.98
	<u>\$100.00</u>

RSA PROPAY BALANCE

CASH DETAILS:

Member Library Pre-Payments	\$ -
Working Cash (Ending Cash Balance + RSA ProPay Balance - Member Pre-Payments)	2,632,985.25

TOTAL CASH

\$ 2,632,985.25

CDARS INVESTMENT DETAILS:

2 Year CD @ 3.44% Interest 5/15/2025 - 5/13/2027	\$335,711.91
2 Year CD @ 3.44% Interest 5/15/2025 - 5/13/2027	\$335,711.91
2 Year CD @ 3.22% Interest 11/13/2025 - 11/12/2027	\$333,066.46
2 Year CD @ 3.22% Interest 11/13/2025 - 11/12/2027	\$339,538.96
2 Year CD @ 4.15% Interest 2/29/2024 - 2/26/2026	\$357,529.57
2 Year CD @ 4.15% Interest 2/29/2024 - 2/26/2026	\$357,493.85
2 Year CD @ 4.15% Interest 4/18/2024 - 4/16/2026	\$353,281.18
2 Year CD @ 4.15% Interest 4/18/2024 - 4/16/2026	\$351,226.16
2 Year CD @ 4.15% Interest 5/9/2024 - 5/7/2026	\$357,073.18
2 Year CD @ 4.15% Interest 5/9/2024 - 5/7/2026	\$360,272.31

TOTAL CD INVESTMENT VALUE

\$3,480,905.49

Invested in Capital Assets Balance as of January 2026	\$12,784.00
Invested Subscription IT Arrangement Capital Assets Balance Net of Related Debt as of January 2026	\$19,144.37
Unrestricted Net Assets as of January 2026	\$5,866,799.82

FY26 Budgeted Operating Expenses Excluding Reimbursements: \$ 1,377,811.50

Working Cash Coverage of FY26 Budgeted Operating Expenses (Months): 22.9

CD Coverage of FY26 Budgeted Operating Expenses (Months): 30.3

RSA
Balance Sheet
As of 1/31/2026

	Balance End of Month
Assets	
Cash and cash equivalents	2,632,885.25
ProPay funds	15,989.23
Investments	3,480,905.49
ProPay funds receivable	200.75
Other receivables	300.09
Accounts receivables	46,492.66
Prepaid expenses	158,808.27
Capital assets, net	
Computers	939,305.29
Vehicles	12,784.00
Subscription Based IT Arrangements	1,877,940.00
Accumulated Depreciation	(939,305.29)
Accumulated Amortization - Subscription Based IT Arrangement	(156,494.94)
Total Capital assets, net	<u>1,734,229.06</u>
Total Assets	<u>8,069,810.80</u>
Liabilities	
eCommerce receipts payable	16,089.98
Payroll	
Pension Payable	<u>5,408.43</u>
Total Payroll	5,408.43
Deferred revenue	447,283.51
Other long-term obligations	
Subscription Based IT Arrangements Payable	<u>1,702,300.69</u>
Total Other long-term obligations	<u>1,702,300.69</u>
Total Liabilities	<u>2,171,082.61</u>
Net Assets	
Beginning fund balance	5,422,945.69
Current YTD net income	
Reimbursements-ADML	73,731.39
Reimbursements-eRead Illinois	13,168.75
E-Resources-ADML	(69,298.46)
E-Resources-eRead Illinois	(43,895.81)
Other	<u>502,076.63</u>
Total Current YTD net income	<u>475,782.50</u>
Total Net Assets	<u>5,898,728.19</u>
Total Liabilities and Net Assets	<u>8,069,810.80</u>

RSA
Statement of Revenues and Expenses
From 1/1/2026 Through 1/31/2026

	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	583.00	0.00%	1,000.00	0.00%
Fees for Services and Materials						
Fees For Services And Materials	81,061.12	567,427.82	562,258.97	100.91%	963,872.52	58.86%
Associate Member Fees	10.42	72.94	87.50	83.36%	150.00	48.62%
Non-OCLC Member Fees	346.91	2,428.37	2,225.23	109.12%	3,814.71	63.65%
Total Fees for Services and Materials	81,418.45	569,929.13	564,571.70	100.95%	967,837.23	58.89%
Reimbursements-General	271.50	1,900.50	4,022.90	47.24%	6,896.43	27.55%
Reimbursements-ADML	20,132.37	73,731.39	71,563.38	103.02%	122,680.07	60.10%
Reimbursements-eRead Illinois	1,881.25	13,168.75	13,650.00	96.47%	23,400.00	56.27%
Investment Income	14,072.06	97,538.71	72,917.00	133.76%	125,000.00	78.03%
Other Revenue						
Other Revenue	13,117.75	13,303.40	117.00	11,370.42%	200.00	6,651.70%
RAILS Financial Support Grant	18,726.08	131,082.58	131,082.77	99.99%	224,713.37	58.33%
Total Other Revenue	31,843.83	144,385.98	131,199.77	110.05%	224,913.37	64.20%
Total REVENUES	149,619.46	900,654.46	858,507.75	104.91%	1,471,727.10	61.20%
EXPENSES						
Personnel						
Library Professionals	13,263.45	13,263.45	33,776.00	39.26%	219,545.00	6.04%
Other Professionals	14,466.62	14,466.62	28,065.00	51.54%	182,425.00	7.93%
Support Services	26,790.48	26,790.48	4,513.00	593.62%	29,334.00	91.32%
Social Security Taxes	4,073.52	4,073.52	5,076.00	80.25%	32,993.00	12.34%
Unemployment Insurance	1,943.58	1,943.58	333.00	583.65%	2,000.00	97.17%
Worker's Compensation	0.00	0.00	180.00	0.00%	1,078.00	0.00%
Retirement Benefits	2,955.01	2,955.01	9,999.00	29.55%	64,996.00	4.54%
Health, Dental And Life Insurance	(1,352.48)	(1,352.48)	11,062.00	(12.22)%	66,372.00	(2.03)%
Other Fringe Benefits	75.00	75.00	14.00	535.71%	82.00	91.46%
Staff Professional Memberships	0.00	0.00	250.00	0.00%	1,500.00	0.00%
Recruiting	0.00	0.00	1,167.00	0.00%	2,000.00	0.00%
Total Personnel	62,215.18	62,215.18	94,435.00	65.88%	602,325.00	10.33%
Library Materials						
Print Materials	0.00	0.00	292.00	0.00%	500.00	0.00%
Nonprint Materials	0.00	0.00	292.00	0.00%	500.00	0.00%
E-Resources-ADML	8,848.90	69,298.46	71,500.38	96.92%	122,572.07	56.53%
E-Resources-eRead Illinois	6,270.83	43,895.81	45,500.00	96.47%	78,000.00	56.27%
E-Resources-General	0.00	0.00	1,167.00	0.00%	2,000.00	0.00%
Total Library Materials	15,119.73	113,194.27	118,751.38	95.32%	203,572.07	55.60%
Vehicles						
Fuel	0.00	0.00	833.00	0.00%	5,000.00	0.00%
Repairs and Maintenance	0.00	0.00	833.00	0.00%	5,000.00	0.00%
Vehicle Insurance	0.00	0.00	1,167.00	0.00%	7,000.00	0.00%
Other Vehicle Expenses	0.00	0.00	250.00	0.00%	1,500.00	0.00%
Total Vehicles	0.00	0.00	3,083.00	0.00%	18,500.00	0.00%

RSA
Statement of Revenues and Expenses
From 1/1/2026 Through 1/31/2026

	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	228.89	228.89	5,763.00	3.97%	9,880.00	2.31%
Out-Of-State Travel	0.00	668.89	8,181.25	8.17%	14,025.00	4.76%
Registrations And Meeting, Other Fees	691.47	3,530.47	21,292.00	16.58%	36,500.00	9.67%
Conferences And Continuing Education Meetings	89.00	278.00	9,071.00	3.06%	15,550.00	1.78%
Total Travel and Continuing Education	<u>1,009.36</u>	<u>4,706.25</u>	<u>44,307.25</u>	<u>10.62%</u>	<u>75,955.00</u>	<u>6.20%</u>
Public Relations	0.00	65.10	3,792.00	1.71%	6,500.00	1.00%
Commercial Insurance	321.00	2,079.25	8,808.00	23.60%	15,100.00	13.76%
Supplies, Postage and Printing						
Computers, Software And Supplies	22,287.45	24,743.79	29,677.00	83.37%	50,875.00	48.63%
General Office Supplies And Equipment	46.39	614.14	3,208.00	19.14%	5,500.00	11.16%
Postage	0.00	0.00	656.25	0.00%	1,125.00	0.00%
Total Supplies, Postage and Printing	<u>22,333.84</u>	<u>25,357.93</u>	<u>33,541.25</u>	<u>75.60%</u>	<u>57,500.00</u>	<u>44.10%</u>
Telephone and Telecommunications	0.00	0.00	2,651.25	0.00%	4,545.00	0.00%
Equipment Rental, Repair and Maintenance						
Equipment Rental	0.00	0.00	1,750.00	0.00%	3,000.00	0.00%
Total Equipment Rental, Repair and Maintenance	<u>0.00</u>	<u>0.00</u>	<u>1,750.00</u>	<u>0.00%</u>	<u>3,000.00</u>	<u>0.00%</u>
Professional Services						
Legal	0.00	1,568.00	8,896.00	17.62%	15,250.00	10.28%
Accounting	0.00	23,625.00	6,125.00	385.71%	10,500.00	225.00%
Consulting	14,423.75	38,228.13	64,167.00	59.57%	110,000.00	34.75%
Payroll Service Fees	0.00	1,102.64	4,444.00	24.81%	10,000.00	11.02%
Contractual Staff	0.00	0.00	5,833.00	0.00%	10,000.00	0.00%
Total Professional Services	<u>14,423.75</u>	<u>64,523.77</u>	<u>89,465.00</u>	<u>72.12%</u>	<u>155,750.00</u>	<u>41.43%</u>
Contractual Services						
Other Contractual Services	(614.05)	(3,804.78)	225,193.50	(1.68)%	386,045.93	(0.98)%
Amortization - Subscription Based IT Arrangements	22,356.42	156,494.94	0.00	0.00%	0.00	0.00%
Total Contractual Services	<u>21,742.37</u>	<u>152,690.16</u>	<u>225,193.50</u>	<u>67.80%</u>	<u>386,045.93</u>	<u>39.55%</u>
Professional Association Membership Dues	0.00	0.00	787.50	0.00%	1,350.00	0.00%
Miscellaneous	0.00	40.05	376.25	10.64%	645.00	6.20%
Total EXPENSES	<u>137,165.23</u>	<u>424,871.96</u>	<u>626,941.38</u>	<u>67.77%</u>	<u>1,530,788.00</u>	<u>27.76%</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>12,454.23</u>	<u>475,782.50</u>	<u>231,566.37</u>	<u>205.46%</u>	<u>(59,060.90)</u>	<u>(805.57)%</u>

RSA

Check/Voucher Register - Board - RSA Register

1003 - Cash - Morton Bank - Checking - 5661

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

<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
Morton Community Bank	1/7/2026	22,899.12
Overdrive Inc	1/7/2026	10,182.23
HR FIT,LLC	1/14/2026	8,801.25
LEVI, RAY & SCHOUP, INC.	1/14/2026	980.00
Shoutbomb LLC	1/14/2026	5,832.00
PAYLOCITY	1/15/2026	16,282.36
PAYLOCITY	1/15/2026	6,408.96
BETH DUTTLINGER	1/21/2026	40.60
BETH DUTTLINGER	1/21/2026	46.40
ROBERTA MOCK	1/21/2026	141.40
HR FIT,LLC	1/21/2026	3,786.25
Lillie M. Evans Library District	1/21/2026	204.00
REBECCA SEABORN	1/21/2026	34.80
RICHARD YOUNG	1/21/2026	130.50
VALERIE SIMMONS	1/21/2026	159.50
CONSOCIATE INC	1/22/2026	75.00
LISA SCHEMENSKY	1/28/2026	110.13
LISA SCHEMENSKY	1/28/2026	118.76
PAYLOCITY	1/29/2026	23,941.87
PAYLOCITY	1/29/2026	<u>10,398.65</u>
Report Total		<u><u>110,573.78</u></u>

**RESOURCE SHARING ALLIANCE
CASH REPORT
FOR THE PERIOD ENDING February 28, 2026**

Beginning Cash Balance	\$ 2,632,885.25
Cash Received	
Payments from Member Libraries, RAILS, etc.	38,383.46
Transfer from ProPay for eCommerce Pay-Outs	13,800.74
Interest - Morton Bank Insured Cash Sweep Account	2,485.75
Credit Card Cash Back Rewards	-
Total Cash Received	<u>54,669.95</u>
Expenses Paid	
Checks and Vendor ACH Payments	59,590.01
Payroll and Retirement Contributions	82,695.86
Investment Transfer to Set-Up CDARS	-
Total Disbursements	<u>142,285.87</u>
Ending Cash Balance	<u><u>\$ 2,545,269.33</u></u>

PROPAY FUNDS DETAIL:

ProPay Account Balance	\$4,024.05
ProPay Funds Receivable	\$451.23
eCommerce Receipts Payable to Members	\$4,375.28
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)	2,545,369.33
TOTAL CASH	<u><u>\$ 2,545,369.33</u></u>

CDARS INVESTMENT DETAILS:

2 Year CD @ 3.44% Interest 5/15/2025 - 5/13/2027	\$336,598.95
2 Year CD @ 3.44% Interest 5/15/2025 - 5/13/2027	\$336,598.95
2 Year CD @ 3.22% Interest 11/13/2025 - 11/12/2027	\$333,890.16
2 Year CD @ 3.22% Interest 11/13/2025 - 11/12/2027	\$340,378.67
2 Year CD @ 4.15% Interest 4/18/2024 - 4/16/2026	\$354,407.61
2 Year CD @ 4.15% Interest 4/18/2024 - 4/16/2026	\$352,346.03
2 Year CD @ 4.15% Interest 5/9/2024 - 5/7/2026	\$358,211.70
2 Year CD @ 4.15% Interest 5/9/2024 - 5/7/2026	\$361,421.03
2 Year CD @ 3.22% Interest 2/26/2024 - 2/24/2028	\$358,642.13
2 Year CD @ 3.22% Interest 2/26/2024 - 2/24/2028	\$358,606.30
TOTAL CD INVESTMENT VALUE	<u><u>\$3,491,101.53</u></u>

Invested in Capital Assets Balance as of February 2026	\$12,570.94
Invested Subscription IT Arrangement Capital Assets Balance Net of Related Debt as of February 2026	\$21,879.28
Unrestricted Net Assets as of February 2026	\$5,830,895.13

FY26 Budgeted Operating Expenses Excluding Reimbursements:	\$ 1,377,811.50
Working Cash Coverage of FY26 Budgeted Operating Expenses (Months):	22.2
CD Coverage of FY26 Budgeted Operating Expenses (Months):	30.4

RSA
Balance Sheet
As of 2/28/2026

	Balance End of Month
Assets	
Cash and cash equivalents	2,545,269.33
ProPay funds	4,024.05
Investments	3,491,101.53
ProPay funds receivable	451.23
Other receivables	496.38
Accounts receivables	8,109.20
Prepaid expenses	132,604.95
Capital assets, net	
Computers	939,305.29
Vehicles	12,784.00
Subscription Based IT Arrangements	1,877,940.00
Accumulated Depreciation	(939,518.35)
Accumulated Amortization - Subscription Based IT Arrangement	(178,851.36)
Total Capital assets, net	<u>1,711,659.58</u>
Total Assets	<u>7,893,716.25</u>
Liabilities	
eCommerce receipts payable	4,375.28
Payroll	
Pension Payable	7,492.95
Retirement Payable	1,359.00
Total Payroll	<u>8,851.95</u>
Deferred revenue	337,934.31
Other long-term obligations	
Subscription Based IT Arrangements Payable	1,677,209.36
Total Other long-term obligations	<u>1,677,209.36</u>
Total Liabilities	<u>2,028,370.90</u>
Net Assets	
Beginning fund balance	5,422,945.69
Current YTD net income	
Reimbursements-ADML	82,664.56
Reimbursements-eRead Illinois	15,050.00
E-Resources-ADML	(81,808.63)
E-Resources-eRead Illinois	(50,166.64)
Other	476,660.37
Total Current YTD net income	<u>442,399.66</u>
Total Net Assets	<u>5,865,345.35</u>
Total Liabilities and Net Assets	<u>7,893,716.25</u>

RSA
Statement of Revenues and Expenses
From 2/1/2026 Through 2/28/2026

	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	666.00	0.00%	1,000.00	0.00%
Fees for Services and Materials						
Fees For Services And Materials	81,061.12	648,488.94	642,581.68	100.91%	963,872.52	67.27%
Associate Member Fees	10.42	83.36	100.00	83.36%	150.00	55.57%
Non-OCLC Member Fees	346.91	2,775.28	2,543.12	109.12%	3,814.71	72.75%
Total Fees for Services and Materials	81,418.45	651,347.58	645,224.80	100.95%	967,837.23	67.30%
Reimbursements-General	271.50	2,172.00	4,597.60	47.24%	6,896.43	31.49%
Reimbursements-ADML	8,933.17	82,664.56	81,786.72	101.07%	122,680.07	67.38%
Reimbursements-eRead Illinois	1,881.25	15,050.00	15,600.00	96.47%	23,400.00	64.31%
Investment Income	12,681.79	110,220.50	83,334.00	132.26%	125,000.00	88.17%
Other Revenue						
Other Revenue	0.00	13,303.40	134.00	9,927.91%	200.00	6,651.70%
RAILS Financial Support Grant	18,726.08	149,808.66	149,808.88	99.99%	224,713.37	66.66%
Total Other Revenue	18,726.08	163,112.06	149,942.88	108.78%	224,913.37	72.52%
Total REVENUES	123,912.24	1,024,566.70	981,152.00	104.42%	1,471,727.10	69.62%
EXPENSES						
Personnel						
Library Professionals	22,604.06	35,867.51	67,552.00	53.09%	219,545.00	16.33%
Other Professionals	23,517.28	37,983.90	56,130.00	67.67%	182,425.00	20.82%
Support Services	29,412.73	56,203.21	9,026.00	622.68%	29,334.00	191.59%
Social Security Taxes	5,629.32	9,702.84	10,152.00	95.57%	32,993.00	29.40%
Unemployment Insurance	2,087.60	4,031.18	666.00	605.28%	2,000.00	201.55%
Worker's Compensation	282.36	282.36	360.00	78.43%	1,078.00	26.19%
Retirement Benefits	4,093.94	7,048.95	19,998.00	35.24%	64,996.00	10.84%
Health, Dental And Life Insurance	15,271.57	13,919.09	22,124.00	62.91%	66,372.00	20.97%
Other Fringe Benefits	75.00	150.00	28.00	535.71%	82.00	182.92%
Staff Professional Memberships	0.00	0.00	500.00	0.00%	1,500.00	0.00%
Recruiting	0.00	0.00	1,334.00	0.00%	2,000.00	0.00%
Total Personnel	102,973.86	165,189.04	187,870.00	87.93%	602,325.00	27.43%
Library Materials						
Print Materials	0.00	0.00	334.00	0.00%	500.00	0.00%
Nonprint Materials	0.00	0.00	334.00	0.00%	500.00	0.00%
E-Resources-ADML	12,510.17	81,808.63	81,714.72	100.11%	122,572.07	66.74%
E-Resources-eRead Illinois	6,270.83	50,166.64	52,000.00	96.47%	78,000.00	64.31%
E-Resources-General	0.00	0.00	1,334.00	0.00%	2,000.00	0.00%
Total Library Materials	18,781.00	131,975.27	135,716.72	97.24%	203,572.07	64.83%
Vehicles						
Fuel	0.00	0.00	1,666.00	0.00%	5,000.00	0.00%
Repairs and Maintenance	0.00	0.00	1,666.00	0.00%	5,000.00	0.00%
Vehicle Insurance	0.00	0.00	2,334.00	0.00%	7,000.00	0.00%
Other Vehicle Expenses	356.00	356.00	500.00	71.20%	1,500.00	23.73%
Total Vehicles	356.00	356.00	6,166.00	5.77%	18,500.00	1.92%

RSA

Statement of Revenues and Expenses

From 2/1/2026 Through 2/28/2026

	<u>Current Month</u>	<u>YTD Actual</u>	<u>YTD Budget - Original</u>	<u>Percent of YTD Budget</u>	<u>Total Budget - Original</u>	<u>Percent of Annual Budget</u>
Travel and Continuing Education						
In-State Travel	681.36	910.25	6,586.00	13.82%	9,880.00	9.21%
Out-Of-State Travel	0.00	668.89	9,350.00	7.15%	14,025.00	4.76%
Registrations And Meeting, Other Fees	1,291.17	4,821.64	24,334.00	19.81%	36,500.00	13.20%
Conferences And Continuing Education Meetings	0.00	278.00	10,367.00	2.68%	15,550.00	1.78%
Total Travel and Continuing Education	<u>1,972.53</u>	<u>6,678.78</u>	<u>50,637.00</u>	<u>13.19%</u>	<u>75,955.00</u>	<u>8.79%</u>
Public Relations	0.00	65.10	4,334.00	1.50%	6,500.00	1.00%
Commercial Insurance	321.00	2,400.25	10,066.00	23.84%	15,100.00	15.89%
Supplies, Postage and Printing						
Computers, Software And Supplies	280.46	25,024.25	33,916.00	73.78%	50,875.00	49.18%
General Office Supplies And Equipment	82.03	696.17	3,666.00	18.98%	5,500.00	12.65%
Postage	<u>11.98</u>	<u>11.98</u>	<u>750.00</u>	<u>1.59%</u>	<u>1,125.00</u>	<u>1.06%</u>
Total Supplies, Postage and Printing	<u>374.47</u>	<u>25,732.40</u>	<u>38,332.00</u>	<u>67.13%</u>	<u>57,500.00</u>	<u>44.75%</u>
Telephone and Telecommunications	20.00	20.00	3,030.00	0.66%	4,545.00	0.44%
Equipment Rental, Repair and Maintenance						
Equipment Rental	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>0.00%</u>	<u>3,000.00</u>	<u>0.00%</u>
Total Equipment Rental, Repair and Maintenance	0.00	0.00	2,000.00	0.00%	3,000.00	0.00%
Professional Services						
Legal	5,002.50	6,570.50	10,167.00	64.62%	15,250.00	43.08%
Accounting	0.00	23,625.00	7,000.00	337.50%	10,500.00	225.00%
Consulting	4,821.25	43,049.38	73,334.00	58.70%	110,000.00	39.13%
Payroll Service Fees	668.34	1,770.98	5,555.00	31.88%	10,000.00	17.70%
Contractual Staff	<u>0.00</u>	<u>0.00</u>	<u>6,666.00</u>	<u>0.00%</u>	<u>10,000.00</u>	<u>0.00%</u>
Total Professional Services	<u>10,492.09</u>	<u>75,015.86</u>	<u>102,722.00</u>	<u>73.03%</u>	<u>155,750.00</u>	<u>48.16%</u>
Contractual Services						
Other Contractual Services	(565.45)	(4,370.23)	257,364.00	(1.69)%	386,045.93	(1.13)%
Amortization - Subscription Based IT Arrangements	<u>22,356.42</u>	<u>178,851.36</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>	<u>0.00%</u>
Total Contractual Services	<u>21,790.97</u>	<u>174,481.13</u>	<u>257,364.00</u>	<u>67.80%</u>	<u>386,045.93</u>	<u>45.20%</u>
Depreciation						
Depreciation	<u>213.06</u>	<u>213.06</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>	<u>0.00%</u>
Total Depreciation	213.06	213.06	0.00	0.00%	0.00	0.00%
Professional Association Membership Dues	0.00	0.00	900.00	0.00%	1,350.00	0.00%
Miscellaneous	<u>0.10</u>	<u>40.15</u>	<u>430.00</u>	<u>9.33%</u>	<u>645.00</u>	<u>6.22%</u>
Total EXPENSES	<u>157,295.08</u>	<u>582,167.04</u>	<u>799,567.72</u>	<u>72.81%</u>	<u>1,530,788.00</u>	<u>38.03%</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>(33,382.84)</u>	<u>442,399.66</u>	<u>181,584.28</u>	<u>243.63%</u>	<u>(59,060.90)</u>	<u>(749.05)%</u>

RSA
 Check/Voucher Register - Board - RSA Register
 1003 - Cash - Morton Bank - Checking - 5661
 From 2/1/2026 Through 2/28/2026

Vendor Name	Effective Date	Check Amount
Overdrive Inc	2/3/2026	11,343.50
PAYLOCITY	2/3/2026	342.09
LISA SCHEMENSKY	2/4/2026	168.20
Morton Community Bank	2/4/2026	5,335.41
LIMRICC	2/9/2026	17,341.75
JENNIFER CHOATE	2/11/2026	75.26
SARA NASLUND	2/11/2026	245.05
Overdrive Inc	2/11/2026	500.00
PAYLOCITY	2/12/2026	30,725.82
PAYLOCITY	2/12/2026	15,119.26
IMRF	2/17/2026	5,408.44
AMANDA SHAFFER	2/18/2026	31.47
AMANDA SHAFFER	2/18/2026	69.02
ROBERTA MOCK	2/18/2026	168.20
CHRISTIE LAU	2/18/2026	117.46
JENNY JACKSON	2/18/2026	39.16
Patty Kweram	2/18/2026	192.85
RICHARD YOUNG	2/18/2026	158.78
MISSIONSQUARE	2/18/2026	1,359.00
CONSOCIATE INC	2/19/2026	75.00
PAYLOCITY	2/20/2026	326.25
DAVIS & CAMPBELL LLC	2/25/2026	5,002.50
HR FIT,LLC	2/25/2026	4,527.50
REBECCA SEABORN	2/25/2026	42.06
NEW WINDSOR PUBLIC LIBRARY DISTRICT	2/25/2026	(4.87)
Winchester Public Library	2/25/2026	(2.91)
Alpha Park Public Library District	2/25/2026	163.14
Atlanta Public Library District	2/25/2026	18.51
Ayer Public Library District	2/25/2026	19.34
Blandinsville-Hire Library District	2/25/2026	26.32
Brimfield Public Library District	2/25/2026	562.92
Brown County Public Library District	2/25/2026	81.86
Bushnell Public Library District	2/25/2026	12.52
Cambridge Public Library District	2/25/2026	27.65
Carlock Public Library District	2/25/2026	19.50
Chillicothe Public Library District	2/25/2026	174.90
Creve Coeur Public Library District	2/25/2026	4,834.61
Danvers Township Library	2/25/2026	137.62
Dunlap Public Library District	2/25/2026	377.08
El Paso Public Library	2/25/2026	84.74
Eureka Public Library District	2/25/2026	449.46
Farmington Area Public Library District	2/25/2026	243.29
Fondulac Public Library District	2/25/2026	384.20
Forman Valley Public Library	2/25/2026	14.62
Galesburg Public Library	2/25/2026	333.74
Galva Public Library District	2/25/2026	25.31
Greater West Central Public Library - Augusta Branch	2/25/2026	11.58
Greig Memorial Library	2/25/2026	24.36
Gridley Public Library District	2/25/2026	19.48
Henderson County Public Library District	2/25/2026	26.33
Henry Public Library	2/25/2026	34.13
Hudson Area Public Library District	2/25/2026	36.06
Illinois Prairie District Public Library - Metamora Branch	2/25/2026	249.44
Jacksonville Public Library	2/25/2026	37.03
Kewanee Public Library District	2/25/2026	16.55

RSA

Check/Voucher Register - Board - RSA Register

1003 - Cash - Morton Bank - Checking - 5661

From 2/1/2026 Through 2/28/2026

<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
Lillie M. Evans Library District	2/25/2026	140.63
Macomb Public Library District	2/25/2026	141.28
Marquette Heights Public Library	2/25/2026	29.24
Morrison&MaryWileyLibrary	2/25/2026	17.70
Morton Public Library District	2/25/2026	941.18
NEPONSET PUBLIC LIBRARY	2/25/2026	19.50
NEW WINDSOR PUBLIC LIBRARY DISTRICT	2/25/2026	4.87
Normal Public Library	2/25/2026	537.94
Pekin Public Library	2/25/2026	361.18
Peoria Heights Public Library	2/25/2026	136.46
Peoria Public Library	2/25/2026	1,387.84
Pittsfield Public Library District	2/25/2026	31.19
Prairie Creek Public Library District	2/25/2026	23.40
Quincy Public Library	2/25/2026	438.61
Rushville Public Library	2/25/2026	16.56
Spoon River Public Library	2/25/2026	14.63
Towanda District Library	2/25/2026	131.32
Tremont District Library	2/25/2026	219.57
Unity High School CUSD #4	2/25/2026	34.13
Warren County Public Library - Main Branch	2/25/2026	219.01
Washington District Library	2/25/2026	513.18
Winchester Public Library	2/25/2026	2.91
PAYLOCITY	2/26/2026	20,579.90
PAYLOCITY	2/26/2026	8,835.10
Report Total		141,929.87

RSA

Check/Voucher Register - Board - RSA Register

1004 - Cash - Morton Bank - ICS - 6105

From 2/1/2026 Through 2/28/2026

<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
Morton Community Bank	2/4/2026	<u>356.00</u>
Report Total		<u><u>356.00</u></u>