

CHILLICOTHE PUBLIC LIBRARY DISTRICT

Chillicothe, Illinois

ANNUAL FINANCIAL REPORT

Year Ended June 30, 2026

CHILLICOTHE PUBLIC LIBRARY DISTRICT
JUNE 30, 2026
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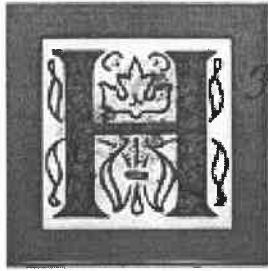
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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Chillicothe Public Library District
Chillicothe, Illinois

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Chillicothe Public Library District, Chillicothe, Illinois, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2026, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1C.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 1C of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1C, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Other Information

Management is responsible for the other information included in the annual report. The other information comprises retirement information in Schedule 1, the budgetary comparison information on schedules 2 – 4, the combining nonmajor fund financial statements on schedules 5 – 6, and the comparative information on Schedule 7, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Granville, IL
October 21, 2026

CHILLICOTHE PUBLIC LIBRARY DISTRICT
GOVERNMENT-WIDE STATEMENT OF NET POSITION - MODIFIED CASH BASIS
June 30, 2026

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash and Equivalents (Note 3):			
Cash	\$ 737,825	\$ -	\$ 737,825
Capital Assets (Note 4):			
Land	53,198	-	53,198
Building	4,203,019	-	4,203,019
Furniture and Equipment	421,887	-	421,887
Books and Audiovisual	93,379	-	93,379
Accumulated Depreciation	(2,779,341)	-	(2,779,341)
Total Assets	<u>\$ 2,729,967</u>	<u>\$ -</u>	<u>\$ 2,729,967</u>
LIABILITIES			
General Obligation Bonds, Due within One Year	\$ -	\$ -	\$ -
General Obligation Bonds, Due in more than One Year	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET POSITION			
Net Investment in Capital Assets	\$ 1,992,142	\$ -	\$ 1,992,142
Restricted for:			
Other Purposes (Note 5)	717,690	-	717,690
Unrestricted	20,135	-	20,135
Total Net Position	<u>\$ 2,729,967</u>	<u>\$ -</u>	<u>\$ 2,729,967</u>
Total Liabilities and Net Position	<u>\$ 2,729,967</u>	<u>\$ -</u>	<u>\$ 2,729,967</u>

See accompanying notes to basic financial statements.

CHILLICOTHE PUBLIC LIBRARY DISTRICT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
Year Ended June 30, 2026

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Fees/Fines Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:						
Culture and Recreation	\$ 915,170	\$ 13,009	\$ 59,146	\$ -	\$ (843,015)	\$ (843,015)
Interest on Long-Term Debt	-	-	-	-	-	-
Total Governmental Activities	\$ 915,170	\$ 13,009	\$ 59,146	\$ (843,015)		\$ (843,015)
Business-Type Activities:						
Total Business-Type Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Primary Government	\$ 915,170	\$ 13,009	\$ 59,146	\$ (843,015)	\$ -	\$ (843,015)
General Revenues:						
Taxes:						
Property Taxes				\$ 761,664	\$ -	\$ 761,664
Replacement Taxes				6,379	-	6,379
Interest Earned				15,317	-	15,317
Other				4,642	-	4,642
Total General Revenues				\$ 788,002	\$ -	\$ 788,002
Change in Net Position				\$ (55,013)	-	\$ (55,013)
Net Position - Beginning				2,784,980	-	2,784,980
Net Position - Ending				\$ 2,729,967	\$ -	\$ 2,729,967

See accompanying notes to basic financial statements.

CHILLICOTHE PUBLIC LIBRARY DISTRICT
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
June 30, 2026

	Major Funds					Non-Major	
	General Fund	Maintenance Fund	Tort Fund	Special Reserve	Working Cash Fund	Other Governmental Funds	TOTAL
ASSETS							
Cash and Cash Equivalents (Note 3)	\$ 17,070	\$ 106,228	\$ -	\$ 94,381	\$ 466,827	\$ 64,220	\$ 748,726
Total Assets	<u>\$ 17,070</u>	<u>\$ 106,228</u>	<u>\$ -</u>	<u>\$ 94,381</u>	<u>\$ 466,827</u>	<u>\$ 64,220</u>	<u>\$ 748,726</u>
LIABILITIES AND FUND BALANCE							
Cash Overdraft	\$ -	\$ -	\$ 10,901	\$ -	\$ -	\$ -	\$ 10,901
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,901</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,901</u>
FUND BALANCE							
Fund Balance (Note 5)							
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 452,861	\$ -	\$ 452,861
Restricted	-	106,228	-	94,381	-	64,220	264,829
Committed	-	-	-	-	-	-	-
Assigned	140	-	-	-	-	-	140
Unassigned	16,930	-	(10,901)	-	13,966	-	19,995
Total Fund Balance	<u>\$ 17,070</u>	<u>\$ 106,228</u>	<u>\$ (10,901)</u>	<u>\$ 94,381</u>	<u>\$ 466,827</u>	<u>\$ 64,220</u>	<u>\$ 737,825</u>
Total Liabilities and Fund Balance	<u>\$ 17,070</u>	<u>\$ 106,228</u>	<u>\$ -</u>	<u>\$ 94,381</u>	<u>\$ 466,827</u>	<u>\$ 64,220</u>	<u>\$ 748,726</u>

Reconciliation of the Balance Sheet of Governmental Funds to Statement of Net Position - Modified Cash Basis

Total Fund Balances - All Governmental Funds \$ 737,825

The amount of the book value of debt at June 30, 2026. (Governmental funds do not report debt on the balance sheet. In the government-wide statement of net position, debt is reported as a long-term liability.) -

The amount of the book value of capital assets at June 30, 2026. (In governmental fund statements, all capital assets are expensed as purchased. Under GASB No. 34 in the government-wide statements of net position, capital assets are presented at book value.) 1,992,142

Total Net Position of Governmental Activities \$ 2,729,967

See accompanying notes to basic financial statements.

CHILLICOTHE PUBLIC LIBRARY DISTRICT
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
Year Ended June 30, 2026

	Major Funds					Non-Major	
	General Fund	Maintenance Fund	Tort Fund	Special Reserve	Working Cash Fund	Other Governmental Funds	TOTAL
REVENUES							
Property Tax	\$ 461,643	\$ 61,530	\$ 69,713	\$ -	\$ 153,808	\$ 14,970	\$ 761,664
Replacement Tax	6,379	-	-	-	-	-	6,379
Per Capita Grant	18,476	-	-	-	-	-	18,476
Grants	29,772	-	-	-	-	-	29,772
Fines and Copies	871	-	-	-	-	-	871
Fees	6,833	-	-	-	-	-	6,833
Book Sales	1,156	-	-	-	-	-	1,156
Program Revenues	1,904	-	-	-	-	-	1,904
Memorials and Donations	10,898	-	-	-	-	-	10,898
Interest	3,691	1,172	451	4,456	4,521	1,026	15,317
E-Rate	1,800	-	-	-	-	-	1,800
License Plates - Net	445	-	-	-	-	-	445
Miscellaneous	4,642	-	-	-	-	-	4,642
Total Revenues	\$ 548,510	\$ 62,702	\$ 70,164	\$ 4,456	\$ 158,329	\$ 15,996	\$ 860,157
EXPENDITURES							
Current:							
Salaries	\$ 327,291	\$ -	\$ 62,379	\$ -	\$ -	\$ -	\$ 389,670
Employee Benefits	43,512	-	-	-	-	-	43,512
Social Security Taxes	-	-	-	-	-	29,810	29,810
IMRF	-	-	-	-	-	16,465	16,465
Audit	-	-	-	-	-	6,500	6,500
Tort and Risk Management	-	-	54,056	-	-	-	54,056
Board and Staff Development	5,307	-	-	-	-	-	5,307
Library Materials	72,918	-	-	-	-	-	72,918
Utilities	31,167	-	-	-	-	-	31,167
Supplies	8,450	-	-	-	-	-	8,450
Postage	78	-	-	-	-	-	78
Mileage	821	-	-	-	-	-	821
New Equipment	10,619	-	-	-	-	-	10,619
Public Relations	16,123	-	-	-	-	-	16,123
Grant Expenditures	37,022	-	-	-	-	-	37,022
Computers and IT	33,005	-	-	-	-	-	33,005
Contractual Services	8,658	-	-	-	-	-	8,658
Other	945	-	-	-	-	-	945
Building Maintenance	-	22,875	-	-	-	-	22,875
Debt Service							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital Outlays	17,557	-	-	-	-	-	17,557
Total Expenditures	\$ 613,473	\$ 22,875	\$ 116,435	\$ -	\$ -	\$ 52,775	\$ 805,558
Excess (Deficiency) of Revenues Over Expenditures	\$ (64,963)	\$ 39,827	\$ (46,271)	\$ 4,456	\$ 158,329	\$ (36,779)	\$ 54,599
Other Sources (Uses)							
Transfer In	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000
Transfer Out	-	-	-	(26,000)	-	-	(26,000)
Change in Fund Balance	\$ (38,963)	\$ 39,827	\$ (46,271)	\$ (21,544)	\$ 158,329	\$ (36,779)	\$ 54,599
Fund Balance, Beginning of Year	56,033	66,401	35,370	115,925	308,498	100,999	683,226
Fund Balance, End of Year	\$ 17,070	\$ 106,228	\$ (10,901)	\$ 94,381	\$ 466,827	\$ 64,220	\$ 737,825

CHILLICOTHE PUBLIC LIBRARY DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
Year Ended June 30, 2026

Net Change in Fund Balances - Total Governmental Funds	\$ 54,599
The amount by which depreciation (\$127,169) exceeded capital outlays (\$17,557) in the current period. (Governmental Funds report capital outlays as expenditures and do not report depreciation. In the government-wide statement of activities the costs of the purchased capital assets are reported as depreciation expense over the estimated useful lives of the assets.)	(109,612)
The amount by which debt service (\$0) exceeded interest paid (\$0). (Governmental Funds report debt service interest paid and debt service principal payments as expenditures. In the government-wide statement of activities the cost of the debt service interest paid is reported as Interest on Long-Term Debt as a functional expenditure. Principal paid reduces the long-term liability and, in turn, is not recorded as an expenditure.)	-
Change in Net Position of Governmental Activities	<u><u>\$ (55,013)</u></u>

See accompanying notes to basic financial statements.

CHILLICOTHE PUBLIC LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2026

Note 1 - Summary of Significant Accounting Policies

A. General

The Chillicothe Public Library District was established on July 1, 1992 and is operated under the control of a Board of Trustees elected at large by the citizens of the District. The Board of Trustees monitors all financial transactions of the District.

As discussed in Note 1C, the financial statements of the District are presented on a modified cash basis of accounting. This modified basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

B. Reporting Entity

The Chillicothe Public Library District includes all of the funds and account groups relevant to the operation of the District in the financial statements reported herein.

The criteria of GASB pronouncements have been considered in determining the activities to be included in this report. The District has determined that no other agency is a component of the District and the District is not a component of any other entity.

C. Basis of Accounting

The District's basic financial statements consist of government-wide financial statements, which represent the District as a whole, and fund financial statements which display each major fund and the aggregate of the nonmajor funds.

In the government-wide Statement of Net Position, Statement of Activities, and the fund financial statements, the governmental activities are presented using a modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund balance, revenues, and expenditures when they result from cash transactions with a provision for depreciation and long-term debt in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable and payroll tax liabilities) are not recorded in these financial statements.

CHILLICOTHE PUBLIC LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2026

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Basic Financial Statements – Government-Wide Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are presented on a consolidated basis by column. The District's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. Fiduciary funds are not included in government-wide statements.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions and business-type activities. The functions are also supported by general government revenues. The Statement of Activities reduces gross expense by related program revenues as well as operating and capital grants. Program revenues must be directly associated with the function of the business-type activity. Operating grants include operating-specific and discretionary grants while the capital grants column reflects capital-specific grants.

The District does not allocate indirect costs. The government-wide focus is more on the sustainability of the District as an entity and the change in net assets resulting from the current year's activities.

E. Basic Financial Statements – Fund Financial Statements

During the year, the District segregates transaction related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The district currently has no fiduciary funds. An emphasis is placed on major funds within the governmental categories. GASB No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues, or expenditures/expenses) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

CHILLICOTHE PUBLIC LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2026

Note 1 - Summary of Significant Accounting Policies (Continued)

E. Basic Financial Statements – Fund Financial Statements (Continued)

1. Governmental Funds:

The focus of the governmental funds' measurement is upon determination of financial position and changes in financial position rather than upon net income. Major funds were determined to be the General Fund, Special Reserve Fund, Tort Fund, IMRF Fund, and Working Cash Fund. The following is a description of governmental fund types:

- a. General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District has six Special Revenue Funds: Social Security Fund, IMRF Fund, Audit Fund, Tort Fund, Special Reserve Fund, and Maintenance Fund.
- c. The Debt Service Fund is used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt for governmental funds. The District has no Debt Service Fund.
- d. The Capital Projects Fund is used to account for financial resources to be used for the construction of the new building. The District has no Capital Project Funds.
- e. Permanent Funds – The Working Cash Fund accounts for financial resources held by the Library to be used for temporary inter-fund loans to the General Fund. The principal of the Working Cash Fund cannot be spent without specific board action to permanently transfer those funds to the General Fund for expenditure. The Working Cash Fund meets the major fund criteria.

2. Proprietary Funds:

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed through user charges. The District has no Enterprise Funds.

CHILLICOTHE PUBLIC LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2026

Note 1 - Summary of Significant Accounting Policies (Continued)

3. Fiduciary Funds:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Library programs. The reporting focus is on net assets and changes in net assets. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. The District has no fiduciary type agency funds.

F. Budgets and Budgetary Accounting

The District adopts an annual budget and appropriation ordinance in accordance with Illinois Compiled Statutes on or before August 31 of the issuing year. The annual budget and appropriation ordinance is prepared on the cash basis method of accounting.

The budgetary comparison schedule – cash basis for the governmental fund types present legally adopted budgets with actual data on a budgetary basis. The appropriation ordinance lapses as of the fiscal year end.

The Working Cash Fund (Major Permanent Fund) and the Debt Service Fund are not required to adopt a formal budget.

G. Capital Assets

The District's modified cash basis of accounting reports assets resulting from cash transactions and reports depreciation where appropriate. In the government-wide financial statements, capital assets arising from cash transactions are accounted for as assets in the Statement of Net Position. Depreciation of all exhaustible capital assets arising from cash transactions is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Capital assets are reported at either historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Purchases of capital assets for amounts less than the threshold level are expensed as incurred. A capitalization threshold of \$2,500 with an estimated useful life in excess of one year for furnishings, equipment, computer software, buildings, and improvements is used to report capital assets. Depreciation on all assets that exceed the threshold level is provided on the straight-line basis over the following estimated useful lives:

CHILLICOTHE PUBLIC LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2026

Note 1 - Summary of Significant Accounting Policies (Continued)

<u>Category</u>	<u>Life (Years)</u>
Buildings and Building Improvements	7-50
Furniture and equipment	5-30

The District has considered possible impairments to its capital assets and asserts that there are none known or anticipated.

H. Revenue and Expenses

Program revenues in government-wide financial statements generally include copying fees, fines, and operating and capital grants. Taxes and other items not properly included among program revenues are reported instead as general revenues.

I. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

J. Vacation, Sick Leave, and Other Compensated Absences

Employees of the District are entitled to certain compensated absences based on their length of employment. Compensated absences are recorded as expenditures when they are paid.

K. Investments

The investment policy of the district outlines investments as savings accounts, certificates of deposits, Illinois Funds Money Market and Prime Fund accounts, General Obligation Bonds of the government, and other time deposits.

Note 2 - Fund Balance Reporting

In order to comply with GASB 54, the District adheres to the fund balance classification requirements. Fund balances in the fund financial statements are classified as follows:

CHILLICOTHE PUBLIC LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2026

Note 2 - Fund Balance Reporting (Continued)

- a. Nonspendable – Fund balances should be considered nonspendable if funds are not in spendable form, or are legally or contractually required to be maintained intact. The District maintains a Working Cash Fund which is classified as a Permanent Fund and the principal of this fund (\$452,861) cannot be spent for operating expenditures and is classified as nonspendable. The principal balance can be loaned to other funds to pay for operating expenditures but the balance needs to be repaid.
- b. Restricted – Fund balances should be considered restricted when constraints placed on funds are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. All fund balances in the Social Security Fund, Special Reserve Fund, IMRF Fund, Maintenance Fund, Audit Fund, and the Tort Fund are restricted.
- c. Committed – Fund balances should be considered committed if funds can only be used for specific purposes as a result of constraints imposed by formal action of the individual government's highest level of decision making authority. The District has established special reserves to use for expansion and improvement of library services, purchases of real estate for building, remodeling, repairing, or improving the existing facility or equipment.
- d. Assigned – Fund balances should be considered assigned if amounts are constrained by the governments intent to be used for specific purposes, but are neither restricted nor committed. The District has \$470 assigned from donations and memorial that the board wants to be kept separate.
- f. Unassigned – Fund balances should be considered unassigned if they are a portion of the General Fund balances that have not been considered restricted, committed, or assigned to specific purposes.

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

Note 3 - Cash and Cash Equivalents

At June 30, 2026, the carrying amount of the District's checking, savings, money markets, and CDs totaled \$737,825. The bank balance at fiscal year-end was \$748,253. The major divergence between book and bank balances consisted of outstanding checks at fiscal year-end. Deposits are insured by the FDIC up to \$250,000 for accounts per bank. As of fiscal year-end, all balances are either FDIC insured (Type 1 deposits) or secured with securities pledged in the bank's name (Type 2 deposits).

CHILLICOTHE PUBLIC LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2026

Note 4 - Capital Assets

The District's Fixed Assets are valued at historical cost. A detailed listing is on file with the District.

Current year additions to capital assets consisted of parking lot sealant and lighting ballasts. Current year deletions during the current year were outdated fully depreciated assets. Depreciation of \$127,169 is allocated to culture and recreation.

	<u>COST BASIS</u>			
	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Land	\$ 53,198	\$ -	\$ -	\$ 53,198
Depreciable Assets				
Building	\$ 4,202,336	\$ 17,557	\$ 16,874	\$ 4,203,019
Furnishings & Equipment	421,887	-	-	421,887
Books and audiovisual	93,379	-	-	93,379
Total Capital Assets	\$ 4,717,602	\$ 17,557	\$ 16,874	\$ 4,718,285

	<u>ACCUMULATED DEPRECIATION</u>			
	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Depreciable Assets				
Building	\$ 2,154,605	\$ 126,344	\$ 16,874	\$ 2,264,075
Furnishings & Equipment	421,062	825	-	421,887
Books and audiovisual	93,379	-	-	93,379
Total Capital Assets	\$ 2,669,046	\$ 127,169	\$ 16,874	\$ 2,779,341

Note 5 - Restricted Fund Balances

All fund balances in the Social Security Fund, IMRF Fund, Maintenance Fund, Audit Fund, Tort Fund, and Debt Service Fund are restricted. These fund balances have restrictions resulting from special tax levies in the current and past years that exceeded spending for the levied items. Interest has been calculated on the funds.

Note 6 - Property Tax

The following dates relate to the 2024 taxes:

Lien Date:	January 1, 2024
Levy Adoption Date:	May 2024
Due Dates:	June 1 and September 1, 2025
Collection Dates:	Within 30 days of tax collection

CHILLICOTHE PUBLIC LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2026

Note 6 - Property Tax

A receivable for tax year 2025 property taxes is not recorded as the District follows the modified cash basis of recording revenues when received.

	<u>Assessment</u>	<u>Rate</u>	<u>Extension</u>	<u>Collected</u>	<u>Difference</u>
2024 Taxes	\$ 311,373,228				
General		0.14893	\$ 463,728		
Building Maintenance		0.01985	61,808		
IMRF		0.00161	5,013		
Audit		0.00161	5,013		
Working Cash		0.04962	154,503		
Tort		0.02249	70,028		
Social Security		0.00161	5,013		
Total		<u>0.24572</u>	<u>\$ 765,106</u>	<u>\$ 761,664</u>	<u>\$ (3,442)</u>
2023 Taxes	\$ 267,761,063				
General		0.15000	\$ 401,642		
Building Maintenance		0.01999	53,525		
IMRF		0.00262	7,015		
Audit		0.00187	5,007		
Working Cash		0.04669	125,018		
Tort		0.02073	55,507		
Social Security		0.00747	20,002		
Total		<u>0.24937</u>	<u>\$ 667,716</u>	<u>\$ 666,159</u>	<u>\$ (1,557)</u>

Note 7 - Illinois Municipal Retirement Fund

All employees are covered under Social Security and Medicare. Employees that meet certain levels of employment are covered under the Illinois Municipal Retirement Fund.

Plan Description – The employer’s defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Employer’s plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF’s pension benefits is provided in the “Benefits Provided” section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General

CHILLICOTHE PUBLIC LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2026

Note 7 - Illinois Municipal Retirement Fund (Continued)

Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided – IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the

Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of: 3% of the original pension amount, or ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms – As of December 31, 2025, the following employees were covered by the benefit terms:

CHILLICOTHE PUBLIC LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2026

Note 7 - Illinois Municipal Retirement Fund (Continued)

<u>Membership</u>	
Number of	
- Retirees and Beneficiaries	7
- Inactive, Non-Retired Members	6
- Active Members	10
Total	23

Contributions – As set by statute, the Employer’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Employer’s annual contribution rate for calendar years 2026 and 2025 was 3.56% and 4.74%, respectively. For the fiscal year ended June 30, 2026, the Employer contributed \$16,465 to the plan. The Employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Note 8 - Insurance Risk Management

The District provides for risk management by securing comprehensive insurance through private carriers. The Director reports no major changes in insurance coverage or risk during the current fiscal year. Insurance premiums are paid through the Tort Fund. Tort levy funds were expended for the following purposes: Library Director’s and clerks’ salary \$62,379, Insurance Premiums \$17,259, Legal Fees \$884; and other expenses of \$35,913.

Note 9 - Donations

During the current fiscal year-end, the Library received \$10,898 in donations and memorials.

CHILLICOTHE PUBLIC LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2026

Note 10 - Long-Term Debt

The District does not have any long term debt as of the current fiscal year end.

Note 11 - Risk Management

The District faces several types of risk. The following is a discussion of the nature of the risks, the significance to the District, and the policies in place to reduce the risk:

- 1) Custodial credit risk for deposits is the risk that in the event of bank failure, the deposits may be in peril. The District's policy is to either keep deposit amounts below F.D.I.C. insurance levels at a specific institution or to require the institution pledge securities to insure the deposits in excess of F.D.I.C. levels. The results are disclosed in Note 3. This risk is low.
- 2) Interest rate risk is the risk that interest rate changes may adversely affect the fair value of investments and debt. Since the District's investments are all cash or cash equivalents, the risk to investments is minimal.
- 3) Concentration of credit risk is the risk of loss attributed to the magnitude of the District's financial involvement with a single entity. The District does not invest in entities; its investments are strictly in certificates of deposit and money market accounts. This risk is minimal.
- 4) Risk of loss of fixed assets is the risk that fire, wind, theft, etc. may reduce or eliminate the value of buildings, property, equipment, and other assets. The District has comprehensive insurance coverage to minimize this risk. During the past three years, settlements have been less than coverage.
- 5) Risks of claims and judgments is the risk that the assets of the District may be impaired due to an employee or officer's actions or failure to act. The District is self-insured for unemployment; therefore the District is responsible for any unemployment claims. These risks are minimized by the comprehensive coverage provided by a commercial insurance company.

CHILLICOTHE PUBLIC LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2026

Note 13 - Other Individual Fund Disclosures

As of fiscal year end, there were no deficit fund balances in any funds. All of the funds expenditures did not exceed appropriations at year end.

Note 14 - Officers and Board Members

President.....	Debbie Cody
Vice President	Stacey Long
Treasurer	Tom Razo
Secretary	Jennifer Jeakins
Trustee	Sharon Hollandsworth
Trustee.....	Pamela Prunch
Trustee.....	Homer Williams
Library Director	Alyce Jackson

Multivear Schedule of Contributions

Actual

Estimated based on contribution rate of 4.747% and covered variation payroll of 95,504,552.

Notes to Schedule of Contributions: Actuarially determined contribution rates are calculated as of December 31 of each year, which is a 12 months period prior to the beginning of the plan year, in which contributions are reported.

Methods and Assumptions Used to Determine 2025 Contribution Rates: Actuarial Cost Method is Aggregate cost method. Remaining Amortization Period is 10 year rolling period. Asset Valuation Method is 3-year smoothed market; 20% corridor. Wage growth is 2.75%. Price Inflation is 2.25%. Salary increases are 2.55-3.75%, including inflation. Investment Rate of Return is 7.25%. Retirement Age is Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2023 valuation pursuant to an experience study of the period 2020 to 2022. Mortality is based on specific mortality table was used with fully generational projection scale MP-2021 with specific rates developed for non-disabled retirees, disabled retirees, and active members. Other Information: There were no benefit changes during the year.

CHILLICOTHE PUBLIC LIBRARY DISTRICT
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
Year Ended June 30, 2026

	1st and Final Budgeted Revenues and Expenditures	Actual Budgetary Basis	Over (Under) Budget Budgetary Basis
REVENUES			
Property Tax	\$ 463,700	\$ 461,643	\$ (2,057)
Replacement Tax	8,000	6,379	(1,621)
Per Capita Grant	20,000	18,476	(1,524)
Grants	-	29,772	29,772
Fines and Copies	3,000	871	(2,129)
Fees, Meeting Room	3,000	6,833	3,833
Book Sale	1,500	1,156	(344)
Program	2,000	1,904	(96)
Memorials and Gifts	8,000	10,898	2,898
Interest	-	3,691	3,691
E-Rate	2,300	1,800	(500)
License Plates - Net	500	445	(55)
Miscellaneous	-	4,642	4,642
Total Revenues	\$ 512,000	\$ 548,510	\$ 36,510
EXPENDITURES			
Administration			
Salaries and Wages	\$ 405,500	\$ 327,291	\$ 78,209
Employee Benefits	45,000	43,512	1,488
Board and Staff Development			
Board and Staff Development	3,500	306	3,194
Professional Memberships	2,000	1,150	850
Materials, Professional Publications	800	-	800
Conference & Travel	4,000	3,851	149
Library Materials			
Books	30,000	29,405	595
Audio-Visual	8,000	7,324	676
Periodicals	3,000	2,414	586
Databases	20,000	19,235	765
ADML	3,000	2,166	834
RSA	11,000	11,308	-308
OCLC	1,500	1,066	434
Chapters Café	1,100	945	155
Utilities			
Telecommunication	6,800	5,773	1,027
Electricity	20,000	24,214	(4,214)
Water	1,000	930	70
eRate	250	250	-
Supplies			
Library	6,500	5,195	1,305
Cataloging	3,000	3,255	(255)
Postage	750	78	672
Mileage	750	821	(71)
New Equipment	5,000	10,619	(5,619)
Public Relations			
Marketing	5,500	6,172	(672)
Adult Programs	6,500	4,457	2,043
Children's Programs	6,500	5,494	1,006
Grant Expenditures	18,000	37,022	(19,022)
Computers and IT	6,000	5,586	414
Computers and IT - Software and Webhosting	8,500	27,419	(18,919)
Contractual			
Accounting Services	10,000	8,658	1,342
Service Agreements	25,440	-	25,440
Capital Improvements	50,000	17,557	32,443
Miscellaneous	-	-	-
Total Expenditures	\$ 718,890	\$ 613,473	\$ 105,417
Excess (Deficiency) of Revenues over Expenditures	\$ (206,890)	\$ (64,963)	\$ 141,927
Other Sources (Uses)			
Transfer In	-	26,000	26,000
Net Change in Fund Balances	\$ (206,890)	\$ (38,963)	\$ 167,927
Fund Balance, Beginning of Year		56,033	
Fund Balance, End of Year		\$ 17,070	

CHILLICOTHE PUBLIC LIBRARY DISTRICT
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ALL MAJOR FUNDS
Year Ended June 30, 2026

<u>MAINTENANCE FUND</u>	<u>1st and Final Budgeted Revenues and Expenditures</u>	<u>Actual Budgetary Basis</u>	<u>Over (Under) Budget Budgetary Basis</u>
REVENUES			
Property Tax	\$ 61,800	\$ 61,530	\$ (270)
Interest	-	1,172	1,172
Total Revenues	<u>\$ 61,800</u>	<u>\$ 62,702</u>	<u>\$ 902</u>
EXPENDITURES			
Supplies	\$ 5,000	216	\$ 4,784
Repairs	12,600	1,979	10,621
HVAC	12,600	-	12,600
Landscape	10,500	8,767	1,733
Salaries	-	-	-
Copier	5,460	2,708	2,752
Service Agreements	8,640	9,205	(565)
Total Expenditures	<u>\$ 54,800</u>	<u>\$ 22,875</u>	<u>\$ 31,925</u>
Changes in Fund Balance	<u>\$ 7,000</u>	<u>\$ 39,827</u>	<u>\$ 32,827</u>
Fund Balance, Beginning of Year		<u>66,401</u>	
Fund Balance, End of Year		<u>\$ 106,228</u>	
TORT FUND			
REVENUES			
Property Tax	\$ 70,000	\$ 69,713	\$ (287)
Interest	-	451	451
Total Revenues	<u>\$ 70,000</u>	<u>\$ 70,164</u>	<u>\$ 164</u>
EXPENDITURES			
Salaries	\$ 55,000	\$ 62,379	\$ (7,379)
Insurance	20,000	17,259	2,741
Legal and Professional	8,000	884	7,116
Publications	2,500	952	1,548
Workers Compensation	4,000	-	4,000
Utilities	6,300	3,851	2,449
Snow Removal	5,000	4,330	670
Janitorial Supplies	2,625	1,599	1,026
Cleaning	35,000	24,261	10,739
Other	9,000	920	8,080
Total Expenditures	<u>\$ 147,425</u>	<u>\$ 116,435</u>	<u>\$ 30,990</u>
Change in Fund Balance	<u>\$ (77,425)</u>	<u>\$ (46,271)</u>	<u>\$ (30,826)</u>
Fund Balance, Beginning of Year		<u>35,370</u>	
Fund Balance, End of Year		<u>\$ (10,901)</u>	

CHILLICOTHE PUBLIC LIBRARY DISTRICT
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
Year Ended June 30, 2026

<u>SOCIAL SECURITY FUND</u>	<u>1st and Final Budgeted Revenues and Expenditures</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
REVENUES		Budgetary Basis	Budgetary Basis
Property Tax	\$ 5,000	\$ 4,990	\$ (10)
Interest	-	274	274
Total Revenues	\$ 5,000	\$ 5,264	\$ 264
EXPENDITURES			
Social Security	\$ 30,000	\$ 29,810	\$ 190
Total Expenditures	\$ 30,000	\$ 29,810	\$ 190
Changes in Fund Balance	\$ (25,000)	\$ (24,546)	\$ 454
Fund Balance, Beginning of Year		34,132	
Fund Balance, End of Year		\$ 9,586	
<u>AUDIT</u>	<u>1st and Final Budgeted Revenues and Expenditures</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
REVENUES		Budgetary Basis	Budgetary Basis
Property Tax	\$ 5,000	\$ 4,990	\$ (10)
Interest Income	-	241	241
Total Revenues	\$ 5,000	\$ 5,231	\$ 231
EXPENDITURES			
Audit	\$ 8,000	\$ 6,500	\$ 1,500
Total Expenditures	\$ 8,000	\$ 6,500	\$ 1,500
Changes in Fund Balance	\$ (3,000)	\$ (1,269)	\$ 1,731
Fund Balance, Beginning of Year		15,477	
Fund Balance, End of Year		\$ 14,208	
<u>IMRF FUND</u>	<u>1st and Final Budgeted Revenues and Expenditures</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
REVENUES		Budgetary Basis	Budgetary Basis
Property Tax	\$ 5,000	\$ 4,990	\$ (10)
Interest	-	511	511
Total Revenues	\$ 5,000	\$ 5,501	\$ 501
EXPENDITURES			
IMRF	\$ 25,000	\$ 16,465	\$ 8,535
Total Expenditures	\$ 25,000	\$ 16,465	\$ 8,535
Changes in Fund Balance	\$ (20,000)	\$ (10,964)	\$ 9,036
Fund Balance, Beginning of Year		51,390	
Fund Balance, End of Year		\$ 40,426	

CHILLICOTHE PUBLIC LIBRARY DISTRICT
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
June 30, 2026

	<u>Social Security</u>	<u>Audit</u>	<u>IMRF</u>	<u>TOTAL</u>
ASSETS				
Cash	\$ 9,586	\$ 14,208	\$ 40,426	\$ 64,220
Total Assets	<u>\$ 9,586</u>	<u>\$ 14,208</u>	<u>\$ 40,426</u>	<u>\$ 64,220</u>
LIABILITIES				
Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES				
Restricted	\$ 9,586	\$ 14,208	\$ 40,426	\$ 64,220
Unrestricted	-	-	-	-
Total Fund Balance	<u>9,586</u>	<u>14,208</u>	<u>40,426</u>	<u>64,220</u>
Total Liabilities and Fund Balances	<u>\$ 9,586</u>	<u>\$ 14,208</u>	<u>\$ 40,426</u>	<u>\$ 64,220</u>

CHILLICOTHE PUBLIC LIBRARY DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
Year Ended June 30, 2026

REVENUES	Social Security	Audit	IMRF	TOTAL
Property Tax	\$ 4,990	\$ 4,990	\$ 4,990	\$ 14,970
Interest	274	241	511	1,026
Total Revenues	<u>\$ 5,264</u>	<u>\$ 5,231</u>	<u>\$ 5,501</u>	<u>\$ 15,996</u>
EXPENDITURES				
Social Security	\$ 29,810	\$ -	\$ -	\$ 29,810
Audit	-	6,500	-	6,500
IMRF	-	-	16,465	16,465
Total Expenditures	<u>\$ 29,810</u>	<u>\$ 6,500</u>	<u>\$ 16,465</u>	<u>\$ 52,775</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (24,546)	\$ (1,269)	\$ (10,964)	\$ (36,779)
Other Sources (Uses)				
Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>34,132</u>	<u>15,477</u>	<u>51,390</u>	<u>100,999</u>
Fund Balance, End of Year	<u>\$ 9,586</u>	<u>\$ 14,208</u>	<u>\$ 40,426</u>	<u>\$ 64,220</u>

CHILLICOTHE PUBLIC LIBRARY DISTRICT
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES
ALL FUNDS COMBINED
Years Ended June 30, 2026, 2025, 2024, and 2023

REVENUES	2026	2025	2024	2023
Property Tax	\$ 761,664	\$ 666,159	\$ 606,011	\$ 576,407
Replacement Tax	6,379	6,522	12,750	12,018
Per Capita Grant	18,476	18,205	18,082	18,082
Fines and Fees	7,704	8,269	7,040	5,620
Book Sales	1,156	950	1,100	1,306
Program Revenues	1,904	1,514	1,178	1,552
Memorials and Donations	10,898	10,795	9,918	4,651
Interest	15,317	21,966	29,203	13,384
E-Rate	1,800	1,800	2,258	1,800
Other Grants	29,772	53,050	7,805	16,435
License Plates - Net	445	1,660	673	-
Miscellaneous	4,642	10,453	6,588	573
Total Revenues	\$ 860,157	\$ 801,343	\$ 702,606	\$ 651,828
EXPENDITURES				
Salaries	\$ 389,670	\$ 370,210	\$ 322,797	\$ 326,993
Employee Benefits	43,512	41,136	30,726	35,029
Social Security Taxes	29,810	28,321	24,694	25,015
IMRF	16,465	14,411	11,627	16,567
Audit	6,500	6,000	6,000	5,600
Tort and Risk Management	54,056	61,919	59,231	36,287
Board and Staff Development	5,307	5,160	4,170	3,729
Library Materials	72,918	55,313	51,922	49,730
Utilities	31,167	26,841	22,203	19,559
Supplies	8,450	11,019	6,161	4,965
Postage	78	292	495	465
Mileage	821	400	27	224
New Equipment	10,619	69	332	-
Public Relations	16,123	20,686	13,563	14,146
Grant Expenditures	37,022	18,832	26,469	29,800
Computers and IT	33,005	6,713	6,434	3,116
Contractual Services	8,658	30,762	8,142	8,973
Other	945	1,287	734	626
Building Maintenance	22,875	27,217	44,877	46,006
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital Outlays	17,557	84,547	13,800	29,870
Total Expenditures	\$ 805,558	\$ 811,135	\$ 654,404	\$ 656,700
Excess (Deficiency) of Revenues Over Expenditures	\$ 54,599	\$ (9,792)	48,202	(4,872)