

**CHILLICOTHE ROSS COUNTY PUBLIC LIBRARY
FINANCIAL REPORT - DECEMBER 2025**

<u>Fund</u>	<u>MTD Receipts</u>	<u>YTD Receipts</u>	<u>MTD Expenses</u>	<u>YTD Expenses</u>
GENERAL	\$ 262,719.06	\$ 5,483,408.06	\$ 1,056,467.36	\$ 5,771,136.10
BUILDING	\$ 678,687.30	\$ 678,687.30	\$ 39,975.00	\$ 1,235,094.59
DORIS CULP		\$ 1,720.00		\$ 1,409.80
ANNE SCHLEGEL	\$ 28.85	\$ 472.41	\$ 277.97	\$ 277.97
TOTAL	\$ 941,435.21	\$ 6,164,287.77	\$ 1,096,720.33	\$ 7,007,918.46

BANK BALANCES 12/31/2025

CHECKING	\$ 18,481.66	
PETTY CASH & CHANGE	\$ 455.00	
KINGSTON MONEY MARKET	\$ 238,044.93	2.53%
JLCO Main/Annex Retainage	\$ 11,024.74	
STAR OHIO	\$ 4,155,834.74	3.96%
CULP - PENN. POWER & LIGHT STOCK	\$ 10,500.00	
SCHLEGEL - KNB CD	\$ 10,087.26	3.55% (Matures 09/12/2028)
LCNB/LPL BROKER CD	\$ 240,000.00	4.00% (Matures 06/11/2027)
TOTAL	\$ 4,684,428.33	

Respectfully submitted,



**Cassie Schaaf Stout
Chief Fiscal Officer**

Revenue Status

By Fund

As Of 12/31/2025

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-121-0000	General Property Tax - Real Estate	\$2,111,068.00	\$2,122,959.64	-\$11,891.64	100.563%
1000-240-0000	Public Library Fund - State	\$3,012,278.00	\$2,942,819.26	\$69,458.74	97.694%
1000-292-0000	Restricted Other Grants-In-Aid	\$50,000.00	\$21,396.00	\$28,604.00	42.792%
1000-299-0000	Other - Intergovernmental	\$47,000.00	\$107,441.34	-\$60,441.34	228.599%
1000-310-0000	Patron Fines and Lost Item Income	\$3,500.00	\$5,255.67	-\$1,755.67	150.162%
1000-340-0000	Patron Coin-Operated Machine Income	\$15,000.00	\$18,969.44	-\$3,969.44	126.463%
1000-611-0000	Restricted Contributions - Individuals	\$0.00	\$0.00	\$0.00	0.000%
1000-612-0000	Restricted Contributions - Businesses	\$5,000.00	\$16,475.00	-\$11,475.00	329.500%
1000-651-0000	Unrestricted Contributions - Individuals	\$0.00	\$2,797.00	-\$2,797.00	0.000%
1000-652-0000	Unrestricted Contributions - Businesses	\$0.00	\$450.00	-\$450.00	0.000%
1000-701-0000	Interest or Dividends on Investments	\$175,000.00	\$204,513.75	-\$29,513.75	116.865%
1000-820-0000	Sale of Supplies for Resale	\$1,500.00	\$1,558.75	-\$58.75	103.917%
1000-839-0000	Other - Rental of Real Property	\$0.00	\$0.00	\$0.00	0.000%
1000-879-0000	Other - Refunds and Reimbursements	\$130,000.00	\$37,922.21	\$92,077.79	29.171%
1000-911-0000	Sale of Real Property	\$0.00	\$0.00	\$0.00	0.000%
1000-912-0000	Sale of Personal Property	\$0.00	\$850.00	-\$850.00	0.000%
1000-931-0000	Transfers - In	\$0.00	\$0.00	\$0.00	0.000%
1000-999-0000	Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	0.000%
Fund 1000 Sub-Total:		\$5,550,346.00	\$5,483,408.06	\$66,937.94	98.794%

Revenue Status

By Fund

As Of 12/31/2025

Fund: 4001 BUILDING FUND

<u>Account Code</u>	<u>Account Name</u>	<u>Final Budget</u>	<u>Revenue</u>	<u>Budget Balance</u>	<u>YTD % Received</u>
4001-611-0000	Restricted Contributions - Individuals	\$0.00	\$0.00	\$0.00	0.000%
4001-612-0000	Restricted Contributions - Businesses	\$0.00	\$0.00	\$0.00	0.000%
4001-931-0000	Transfers - In	\$0.00	\$678,687.30	-\$678,687.30	0.000%
Fund 4001 Sub-Total:		\$0.00	\$678,687.30	-\$678,687.30	0.000%

Fund: 4501 D.T. CULP MEMORIAL

<u>Account Code</u>	<u>Account Name</u>	<u>Final Budget</u>	<u>Revenue</u>	<u>Budget Balance</u>	<u>YTD % Received</u>
4501-701-0000	Interest or Dividends on Investments	\$1,500.00	\$1,720.00	-\$220.00	114.667%
Fund 4501 Sub-Total:		\$1,500.00	\$1,720.00	-\$220.00	114.667%

Fund: 4502 A.R. SCHLEGEL MEMORIAL

<u>Account Code</u>	<u>Account Name</u>	<u>Final Budget</u>	<u>Revenue</u>	<u>Budget Balance</u>	<u>YTD % Received</u>
4502-701-0000	Interest or Dividends on Investments	\$400.00	\$472.41	-\$72.41	118.103%
Fund 4502 Sub-Total:		\$400.00	\$472.41	-\$72.41	118.103%
Report Total:		\$5,552,246.00	\$6,164,287.77	-\$612,041.77	111.023%

Appropriation Status

By Fund

As Of 12/31/2025

Fund: General
 Pooled Balance: \$1,306,862.61
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$1,306,862.61

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-110-110-0001	D Salaries{SICK LEAVE SALARY BENEFITS}	\$0.00	\$0.00	\$1,131.97	\$0.00	\$1,131.97	\$0.00	100.000%
1000-110-110-0042	D Salaries{SALARIES & LEAVE BENEFITS}	\$9,175.19	\$0.00	\$1,388,868.03	\$4,875.20	\$1,303,623.28	\$89,544.74	93.246%
1000-110-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$195,000.00	\$0.00	\$181,748.89	\$13,251.11	93.205%
1000-110-213-0000	D Medicare	\$0.00	\$0.00	\$20,500.00	\$0.00	\$17,897.83	\$2,602.17	87.306%
1000-110-221-0000	Medical / Hospitalization Insurance	\$0.00	\$0.00	\$408,500.00	\$2,817.58	\$328,182.42	\$77,500.00	80.338%
1000-110-299-0065	Other - Other Employee Fringe Benefits{WELLNESS INITIATIVE }	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-312-0000	Travel and Meeting Expense	\$0.00	\$0.00	\$5,000.00	\$1,229.19	\$2,770.81	\$1,000.00	55.416%
1000-110-319-0000	Other - Dues, Fees, Travel & Meeting Expense	\$0.00	\$0.00	\$7,000.00	\$1,533.37	\$2,824.63	\$2,642.00	40.352%
1000-110-321-0000	Telephone	\$0.00	\$0.00	\$20,000.00	\$0.00	\$12,720.00	\$7,280.00	63.600%
1000-110-322-0000	Postage	\$0.00	\$0.00	\$59,500.00	\$250.00	\$49,111.90	\$10,138.10	82.541%
1000-110-325-0000	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-329-0060	Other - Communications,Printing and Publicity{MARKETING ADV}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-329-0061	Other - Communications,Printing and Publicity{PROMOTIONAL G}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-329-0062	Other - Communications,Printing and Publicity{BANNERS, SIGN}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-332-0000	Maintenance and Repair on Equipment	\$0.00	\$0.00	\$8,000.00	\$2,821.55	\$4,178.45	\$1,000.00	52.231%
1000-110-351-0000	Rents and Leases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-390-0007	Other - Purchased and Contracted Services{LECTURERS & SPEAK}	\$0.00	\$0.00	\$31,500.00	\$1,280.24	\$21,219.76	\$9,000.00	67.364%
1000-110-390-0067	Other - Purchased and Contracted Services{GRANT EXPENDITURE}	\$0.00	\$0.00	\$4,500.00	\$0.00	\$4,475.16	\$24.84	99.448%
1000-110-451-0043	General Administrative Supplies{BOOKWORM SUPPLIES}	\$0.00	\$0.00	\$25,500.00	\$4,891.90	\$14,051.77	\$6,556.33	55.105%
1000-110-451-0063	General Administrative Supplies{SUPPLIES FOR RESALE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-451-0064	General Administrative Supplies{BRANCH & PROGRAMMING SUPPLI}	\$0.00	\$0.00	\$35,000.00	\$2,310.28	\$26,541.57	\$6,148.15	75.833%
1000-120-110-0001	D Salaries{SICK LEAVE SALARY BENEFITS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-110-0042	D Salaries{SALARIES & LEAVE BENEFITS}	\$1,179.29	\$0.00	\$206,000.00	\$732.54	\$190,941.85	\$15,504.90	92.163%
1000-120-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$29,000.00	\$0.00	\$26,496.68	\$2,503.32	91.368%
1000-120-213-0000	D Medicare	\$0.00	\$0.00	\$3,100.00	\$0.00	\$2,660.74	\$439.26	85.830%
1000-120-221-0000	Medical / Hospitalization Insurance	\$0.00	\$0.00	\$45,000.00	\$2,489.06	\$32,510.94	\$10,000.00	72.247%
1000-120-411-0014	Books and Pamphlets{REFERENCE}	\$0.00	\$0.00	\$3,000.00	\$2,157.81	\$342.19	\$500.00	11.406%
1000-120-411-0015	Books and Pamphlets{MAIN & NS PAPERBACKS}	\$0.00	\$0.00	\$9,000.00	\$4,217.76	\$3,782.24	\$1,000.00	42.025%
1000-120-411-0016	Books and Pamphlets{JUVENILE PRINT}	\$0.00	\$0.00	\$74,000.00	\$6,138.67	\$56,336.33	\$11,525.00	76.130%
1000-120-411-0019	Books and Pamphlets{YOUNG ADULT}	\$0.00	\$0.00	\$10,150.00	\$3,406.53	\$6,143.47	\$600.00	60.527%
1000-120-411-0020	Books and Pamphlets{OUTREACH}	\$0.00	\$0.00	\$22,000.00	\$0.00	\$18,000.00	\$4,000.00	81.818%
1000-120-411-0057	Books and Pamphlets{ADULT PRINT - FICTION}	\$0.00	\$0.00	\$91,000.00	\$9,020.09	\$70,410.63	\$11,569.28	77.374%
1000-120-411-0058	Books and Pamphlets{ADULT PRINT - NON-FICTION}	\$0.00	\$0.00	\$73,000.00	\$8,296.50	\$49,703.50	\$15,000.00	68.087%
1000-120-411-0067	Books and Pamphlets{GRANT EXPENDITURES}	\$2,015.41	\$0.00	\$9,000.00	\$0.00	\$11,014.41	\$1.00	99.991%
1000-120-412-0000	Periodicals	\$0.00	\$0.00	\$20,100.00	\$899.69	\$19,171.18	\$29.13	95.379%
1000-120-412-0038	Periodicals{ON MICROFILM}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-413-0020	Audiovisual Materials{OUTREACH}	\$0.00	\$0.00	\$1,900.00	\$631.09	\$868.91	\$400.00	45.732%
1000-120-413-0045	Audiovisual Materials{JUVENILE - AV}	\$0.00	\$0.00	\$28,000.00	\$1,400.97	\$25,575.52	\$1,023.51	91.341%

Report reflects selected information.

Appropriation Status

By Fund

As Of 12/31/2025

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-120-413-0046	Audiovisual Materials{ADULT DVD}	\$0.00	\$0.00	\$26,000.00	\$5,545.70	\$20,454.30	\$0.00	78.670%
1000-120-413-0047	Audiovisual Materials{ADULT CD}	\$0.00	\$0.00	\$1,000.00	\$358.31	\$641.69	\$0.00	64.169%
1000-120-413-0048	Audiovisual Materials{ADULT AUDIO}	\$0.00	\$0.00	\$15,000.00	\$11,000.00	\$3,200.00	\$800.00	21.333%
1000-120-413-0059	Audiovisual Materials{JUVENILE - AV GAMES}	\$0.00	\$0.00	\$5,000.00	\$3,398.45	\$1,601.55	\$0.00	32.031%
1000-120-413-0066	Audiovisual Materials{JUVENILE AUDIO}	\$0.00	\$0.00	\$4,000.00	\$3,747.27	\$252.73	\$0.00	6.318%
1000-120-414-0039	Computer Services and Information{PUBLIC ACCESS SOFTWARE}	\$0.00	\$0.00	\$134,000.00	\$0.00	\$118,128.67	\$15,871.33	88.156%
1000-120-414-0049	Computer Services and Information{DIGITAL BOOKS}	\$0.00	\$0.00	\$80,000.00	\$0.00	\$79,902.19	\$97.81	99.878%
1000-120-419-0000	Other - Library Materials and Information	\$0.00	\$0.00	\$10,000.00	\$0.00	\$7,601.43	\$2,398.57	76.014%
1000-120-451-0000	General Administrative Supplies	\$0.00	\$0.00	\$17,000.00	\$0.00	\$15,094.97	\$1,905.03	88.794%
1000-120-451-0066	General Administrative Supplies{JUVENILE AUDIO}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-210-110-0001	D Salaries{SICK LEAVE SALARY BENEFITS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-210-110-0042	D Salaries{SALARIES & LEAVE BENEFITS}	\$1,433.22	\$0.00	\$247,000.00	\$925.04	\$242,716.94	\$4,791.24	97.699%
1000-210-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$35,000.00	\$0.00	\$33,634.03	\$1,365.97	96.097%
1000-210-213-0000	D Medicare	\$0.00	\$0.00	\$3,700.00	\$0.00	\$3,332.54	\$367.46	90.069%
1000-210-221-0000	Medical / Hospitalization Insurance	\$0.00	\$0.00	\$57,000.00	\$82.91	\$56,917.09	\$0.00	99.855%
1000-210-321-0000	Telephone	\$0.00	\$0.00	\$90,000.00	\$2,816.70	\$63,183.30	\$24,000.00	70.204%
1000-210-329-0062	Other - Communications,Printing and Publicity{BANNERS, SIGN}	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.000%
1000-210-331-0000	Maintenance and Repair on Facilities	\$0.00	\$0.00	\$265,000.00	\$20,969.90	\$56,492.00	\$187,538.10	21.318%
1000-210-331-0067	Maintenance and Repair on Facilities{GRANT EXPENDITURES}	\$18,950.00	\$0.00	\$0.00	\$0.00	\$18,950.00	\$0.00	100.000%
1000-210-332-0000	Maintenance and Repair on Equipment	\$0.00	\$0.00	\$9,000.00	\$0.00	\$8,000.00	\$1,000.00	88.889%
1000-210-333-0000	Security Services	\$0.00	\$0.00	\$2,000.00	\$1,475.00	\$525.00	\$0.00	26.250%
1000-210-334-0000	Trash Removal	\$0.00	\$0.00	\$8,800.00	\$41.96	\$8,758.04	\$0.00	99.523%
1000-210-339-0000	Other - Property Maint. Repair & Security Svc	\$44,073.00	\$0.00	\$273,700.00	\$10,645.80	\$145,398.85	\$161,728.35	45.756%
1000-210-339-0068	Other - Property Maint. Repair & Security Svc{ARTWORK/FURNI}	\$0.00	\$0.00	\$10,000.00	\$0.00	\$6,185.00	\$3,815.00	61.850%
1000-210-351-0055	Rents and Leases{BUILDINGS/PROPERTY}	\$0.00	\$0.00	\$14,000.00	\$190.00	\$13,810.00	\$0.00	98.643%
1000-210-361-0000	Electricity	\$0.00	\$0.00	\$89,967.00	\$2,686.43	\$62,313.57	\$24,967.00	69.263%
1000-210-362-0000	Water and Sewage	\$0.00	\$0.00	\$11,033.00	\$953.99	\$10,079.01	\$0.00	91.353%
1000-210-363-0000	Natural Gas	\$0.00	\$0.00	\$18,000.00	\$0.00	\$16,831.12	\$1,168.88	93.506%
1000-210-364-0000	Heating Oil	\$0.00	\$0.00	\$3,000.00	\$1,070.00	\$1,430.00	\$500.00	47.667%
1000-210-390-0011	Other - Purchased and Contracted Services{PERMITS & INSP FE}	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.000%
1000-210-390-0068	Other - Purchased and Contracted Services{ARTWORK/FURNITURE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-210-452-0000	Property Maintenance/Repair Supplies & Parts	\$0.00	\$0.00	\$39,647.24	\$164.05	\$39,424.46	\$58.73	99.438%
1000-210-452-0067	Property Maintenance/Repair Supplies & Parts{GRANT EXPENDIT}	\$0.00	\$0.00	\$2,452.76	\$0.00	\$2,452.76	\$0.00	100.000%
1000-210-453-0000	Motor Vehicle Fuel, Supplies and Parts	\$0.00	\$0.00	\$12,900.00	\$2,949.50	\$9,943.04	\$7.46	77.078%
1000-220-110-0001	D Salaries{SICK LEAVE SALARY BENEFITS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-220-110-0042	D Salaries{SALARIES & LEAVE BENEFITS}	\$1,881.77	\$0.00	\$205,000.00	\$760.08	\$198,743.86	\$7,377.83	96.066%
1000-220-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$28,500.00	\$0.00	\$27,631.86	\$868.14	96.954%
1000-220-213-0000	D Medicare	\$0.00	\$0.00	\$3,000.00	\$0.00	\$2,637.78	\$362.22	87.926%
1000-220-221-0000	Medical / Hospitalization Insurance	\$0.00	\$0.00	\$105,000.00	\$544.31	\$82,455.69	\$22,000.00	78.529%
1000-220-451-0000	General Administrative Supplies	\$0.00	\$0.00	\$33,000.00	\$1,513.40	\$31,123.20	\$363.40	94.313%
1000-230-110-0001	D Salaries{SICK LEAVE SALARY BENEFITS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-230-110-0042	D Salaries{SALARIES & LEAVE BENEFITS}	\$2,400.64	\$0.00	\$500,000.00	\$1,097.39	\$478,478.74	\$22,824.51	95.238%
1000-230-211-0000	D Ohio Public Employees Retirement System	\$698.56	\$0.00	\$93,000.00	\$754.56	\$86,110.85	\$6,833.15	91.902%
1000-230-213-0000	D Medicare	\$0.00	\$0.00	\$8,000.00	\$0.00	\$6,625.91	\$1,374.09	82.824%

Report reflects selected information.

Appropriation Status

By Fund

As Of 12/31/2025

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-230-221-0000	Medical / Hospitalization Insurance	\$0.00	\$0.00	\$131,000.00	\$486.17	\$101,513.83	\$29,000.00	77.491%
1000-230-225-0000	D Workers' Compensation	\$0.00	\$0.00	\$6,000.00	\$0.00	\$4,250.00	\$1,750.00	70.833%
1000-230-291-0000	D Unemployment Benefits	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.000%
1000-230-292-0000	Employee Reimbursement Benefits	\$0.00	\$0.00	\$23,000.00	\$0.00	\$10,268.50	\$12,731.50	44.646%
1000-230-299-0065	Other - Other Employee Fringe Benefits(WELLNESS INITIATIVE)	\$0.00	\$0.00	\$1,000.00	\$0.00	\$447.62	\$552.38	44.762%
1000-230-312-0000	Travel and Meeting Expense	\$0.00	\$0.00	\$5,000.00	\$1,343.20	\$1,156.80	\$2,500.00	23.136%
1000-230-319-0000	Other - Dues, Fees, Travel & Meeting Expense	\$0.00	\$0.00	\$8,000.00	\$4,429.00	\$3,571.00	\$0.00	44.638%
1000-230-322-0000	Postage	\$0.00	\$0.00	\$2,000.00	\$802.72	\$797.28	\$400.00	39.864%
1000-230-325-0000	Advertising	\$0.00	\$0.00	\$12,000.00	\$1,946.20	\$8,666.84	\$1,386.96	72.224%
1000-230-329-0060	Other - Communications,Printing and Publicity{MARKETING ADV}	\$0.00	\$0.00	\$8,000.00	\$286.35	\$7,398.46	\$315.19	92.481%
1000-230-329-0061	Other - Communications,Printing and Publicity{PROMOTIONAL G}	\$0.00	\$0.00	\$8,000.00	\$0.00	\$6,868.16	\$1,131.84	85.852%
1000-230-341-0000	Property Insurance Premiums	\$0.00	\$0.00	\$37,000.00	\$565.00	\$36,435.00	\$0.00	98.473%
1000-230-351-0000	Rents and Leases	\$0.00	\$0.00	\$6,000.00	\$1,381.20	\$4,618.80	\$0.00	76.980%
1000-230-351-0006	Rents and Leases{RENT - PO BOX}	\$0.00	\$0.00	\$400.00	\$0.00	\$360.00	\$40.00	90.000%
1000-230-371-0000	Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-230-372-0000	Uniform Accounting Network Fees	\$0.00	\$0.00	\$5,000.00	\$704.00	\$4,296.00	\$0.00	85.920%
1000-230-390-0007	Other - Purchased and Contracted Services{LECTURERS & SPEAK}	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	100.000%
1000-230-390-0008	Other - Purchased and Contracted Services{PROFESSIONAL FEES}	\$5,000.00	\$0.00	\$86,500.00	\$957.50	\$62,752.44	\$27,790.06	68.582%
1000-230-390-0009	Other - Purchased and Contracted Services{BANKING FEES}	\$0.00	\$0.00	\$1,800.00	\$185.56	\$1,314.44	\$300.00	73.024%
1000-230-390-0010	Other - Purchased and Contracted Services{LEGAL SERVICES}	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.000%
1000-230-411-0021	Books and Pamphlets{PROFESSIONAL}	\$0.00	\$0.00	\$500.00	\$249.27	\$250.73	\$0.00	50.146%
1000-230-451-0002	General Administrative Supplies{SUPPLIES}	\$0.00	\$0.00	\$11,000.00	\$0.00	\$10,997.84	\$2.16	99.980%
1000-230-451-0003	General Administrative Supplies{PETTY CASH}	\$0.00	\$0.00	\$475.00	\$371.00	\$79.00	\$25.00	16.632%
1000-230-451-0063	General Administrative Supplies{SUPPLIES FOR RESALE}	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.000%
1000-230-510-0000	Dues and Memberships	\$0.00	\$0.00	\$20,000.00	\$3,842.00	\$14,158.00	\$2,000.00	70.790%
1000-230-520-0000	D Taxes and Assessments	\$0.00	\$0.00	\$500.00	\$0.00	\$262.88	\$237.12	52.576%
1000-230-550-0000	Refunds and Reimbursements	\$0.00	\$0.00	\$150.00	\$90.18	\$59.82	\$0.00	39.880%
1000-760-750-0025	Furniture and Equipment{EQUIPMENT & FURNISHINGS}	\$0.00	\$0.00	\$24,750.00	\$0.00	\$8,434.59	\$16,315.41	34.079%
1000-760-750-0026	Furniture and Equipment{COMPUTER EQUIPMENT}	\$64,250.93	\$0.00	\$303,880.65	\$5,736.00	\$227,301.87	\$135,093.71	61.745%
1000-760-750-0067	Furniture and Equipment{GRANT EXPENDITURES}	\$0.00	\$0.00	\$11,710.35	\$0.00	\$11,710.35	\$0.00	100.000%
1000-760-770-0000	Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-760-790-0034	Other - Capital Outlay{ADMINISTRATIVE SOFTWARE}	\$2,692.52	\$1,373.18	\$165,000.00	\$0.00	\$117,979.66	\$48,339.68	70.936%
1000-910-910-0000	D Transfers - Out	\$0.00	\$0.00	\$678,687.30	\$0.00	\$678,687.30	\$0.00	100.000%
1000-920-920-0000	D Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-930-930-0000	Contingencies	\$0.00	\$0.00	\$121,659.00	\$0.00	\$0.00	\$121,659.00	0.000%
1000-990-990-0000	D Other - Other Financing Uses	\$0.00	\$0.00	\$0.31	\$0.00	-\$0.31	\$0.62	-100.000%
General Fund Total:		\$153,750.53	\$1,373.18	\$6,990,962.61	\$158,466.12	\$5,771,136.10	\$1,213,737.74	80.790%

Fund: BUILDING FUND

Pooled Balance: \$3,352,651.87

Non-Pooled Balance: \$0.00

Total Cash Balance: \$3,352,651.87

Appropriation Status

By Fund

As Of 12/31/2025

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
4001-210-374-0000	Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
4001-760-710-0000	Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
4001-760-740-0000	Building Improvements	\$1,196,558.00	\$140,773.30	\$2,662,501.16	\$137,054.30	\$1,210,560.70	\$2,370,670.86	32.557%
4001-760-750-0000	Furniture and Equipment	\$0.00	\$0.00	\$50,000.00	\$0.00	\$24,533.89	\$25,466.11	49.068%
BUILDING FUND Fund Total:		\$1,196,558.00	\$140,773.30	\$2,712,501.16	\$137,054.30	\$1,235,094.59	\$2,396,136.97	32.776%

Fund: D.T. CULP MEMORIAL

Pooled Balance: \$2,680.90

Non-Pooled Balance: \$10,500.00

Total Cash Balance: \$13,180.90

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
4501-120-411-0000	Books and Pamphlets	\$0.00	\$0.00	\$3,870.70	\$0.00	\$1,409.80	\$2,460.90	36.422%
D.T. CULP MEMORIAL Fund Total:		\$0.00	\$0.00	\$3,870.70	\$0.00	\$1,409.80	\$2,460.90	36.422%

Fund: A.R. SCHLEGEL MEMORIAL

Pooled Balance: \$1,645.69

Non-Pooled Balance: \$10,087.26

Total Cash Balance: \$11,732.95

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
4502-120-411-0000	Books and Pamphlets	\$0.00	\$0.00	\$1,938.51	\$1,222.03	\$277.97	\$438.51	14.339%
A.R. SCHLEGEL MEMORIAL Fund Total:		\$0.00	\$0.00	\$1,938.51	\$1,222.03	\$277.97	\$438.51	14.339%
Report Total:		\$1,350,308.53	\$142,146.48	\$9,709,272.98	\$296,742.45	\$7,007,918.46	\$3,612,774.12	64.190%

Cash Summary by Fund

December 2025

Fund #	Fund Name	Fund Balance 12/1/2025	Fund Balance Adjustments	Revenue (excluding transfers and advances in)	Transfers In	Advances In	Total Fund & Adjustments & Revenue	Expenditures (excluding transfers and advances out)	Transfers Out	Advances Out	Fund Balance 12/31/2025	Non-Pooled Balance	Pooled Balance
1000	General	\$2,100,610.91	\$0.00	\$262,719.06	\$0.00	\$0.00	\$2,363,329.97	\$377,780.06	\$678,687.30	\$0.00	\$1,306,862.61	\$0.00	\$1,306,862.61
4001	BUILDING FUND	\$2,713,939.57	\$0.00	\$0.00	\$678,687.30	\$0.00	\$3,392,626.87	\$39,975.00	\$0.00	\$0.00	\$3,352,651.87	\$0.00	\$3,352,651.87
4501	D.T. CULP MEMORIAL	\$13,180.90	\$0.00	\$0.00	\$0.00	\$0.00	\$13,180.90	\$0.00	\$0.00	\$0.00	\$13,180.90	\$10,500.00	\$2,680.90
4502	A.R. SCHLEGEL MEMORIAL	\$11,982.07	\$0.00	\$28.85	\$0.00	\$0.00	\$12,010.92	\$277.97	\$0.00	\$0.00	\$11,732.95	\$10,087.26	\$1,645.69
Report Total:		\$4,839,713.45	\$0.00	\$262,747.91	\$678,687.30	\$0.00	\$5,781,148.66	\$418,033.03	\$678,687.30	\$0.00	\$4,684,428.33	\$20,587.26	\$4,663,841.07

Last reconciled to bank: 11/30/2025 – Total other adjusting factors: \$36.50

Fund Status

As Of 12/31/2025

Fund Number	Fund Name	% of Total Pooled	Fund Balance	Investments (Non-Pooled)	Checking & Pooled Investments (Pooled)
1000	General	28.021%	\$1,306,862.61	\$0.00	\$1,306,862.61
4001	BUILDING FUND	71.887%	\$3,352,651.87	\$0.00	\$3,352,651.87
4501	D.T. CULP MEMORIAL	0.057%	\$13,180.90	\$10,500.00	\$2,680.90
4502	A.R. SCHLEGEL MEMORIAL	0.035%	\$11,732.95	\$10,087.26	\$1,645.69
All Funds Total			\$4,684,428.33	\$20,587.26	\$4,663,841.07
Pooled Investments					\$4,644,904.41
Secondary Checking Accounts					\$455.00
Available Primary Checking Balance					\$18,481.66

Last reconciled to bank: 11/30/2025 – Total other adjusting factors: \$36.50

Investment Listing

System Year 2025

Account Name	Description	Current Value	Interest Rate	Year to Date Interest	Total Interest	Purchased Date	Maturity Date	Closed Date	Closing Price
CULP STOCK	PENN. POWER & LIGHT CO. COMMON STC	\$10,500.00	0.00%	\$1,720.00	\$52,989.86	06/10/1985	01/01/2030		
JLX NS RET	NORTHSIDE CONSTRUCTION RETAINAGE	\$0.00	0.05%	\$21.98	\$22.85	09/24/2024	09/24/2025	08/04/2025	\$106,894.93
JLX RETAIN	JLCO ANNEX MAIN RENO RETAINAGE	\$11,024.74	0.10%	\$0.74	\$0.74	11/13/2025	11/13/2026		
KINGMMKT	KINGSTON NATIONAL BANK MONEY MARK	\$238,044.93	2.71%	\$12,358.23	\$42,267.58	05/02/2018	05/02/2030		
LCNB CD	LCNB BANK CD	\$0.00	5.50%	\$6,731.09	\$20,326.00	12/04/2023	06/04/2025	06/11/2025	\$245,000.00
LCNBLPL CD	LPL FINANCIAL BROKERED CD	\$240,000.00	4.00%	\$0.00	\$0.00	06/11/2025	06/11/2027		
SCHLCDLCNB	SCHLEGEL CD LCNB	\$0.00	5.12%	\$385.15	\$684.55	03/11/2024	09/11/2025	09/15/2025	\$0.00
SCHLGCDKNB	KNB CD	\$10,087.26	3.55%	\$87.26	\$87.26	09/12/2025	09/12/2028		
STAR OHIO	STAR OHIO SAVINGS	\$4,155,834.74	4.70%	\$185,401.71	\$1,267,910.61	01/01/1998	01/01/2030		
		<u>\$4,665,491.67</u>		<u>\$206,706.16</u>	<u>\$1,384,289.45</u>				