

ATTACHMENT G

COMPONENT UNIT - PUBLIC LIBRARY

Component Unit (the Library Fund) - The Library Fund is used to account for the resources necessary to provide the educational, cultural, and recreational activities of the Public Library.

CITY OF ELMHURST, ILLINOIS
COMBINING BALANCE SHEET/STATEMENT OF NET POSITION
ALL GOVERNMENTAL FUNDS
PUBLIC LIBRARY

December 31, 2025

	General	Special Revenue Employee Appreciation	Capital Projects Capital Replacement	Total	Adjustments	Statement of Net Position
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash	\$ 5,464,097	\$ 3,102	\$ 2,293,679	\$ 7,760,878	\$ -	\$ 7,760,878
Investments						
Certificate of deposits	-	-	240,700	240,700	-	240,700
Receivables						
Property taxes	6,865,128	-	-	6,865,128	-	6,865,128
Miscellaneous	171	-	-	171	-	171
Prepays	98,743	-	-	98,743	-	98,743
Capital assets not being depreciated						
Land	-	-	-	-	621,421	621,421
Improvements other than buildings	-	-	-	-	35,000	35,000
Tangible and intangible capital assets being depreciated or amortized, net						
Buildings and equipment	-	-	-	-	14,872,970	14,872,970
Total assets	12,428,139	3,102	2,534,379	14,965,620	15,529,391	30,495,011
DEFERRED OUTFLOWS OF RESOURCES						
Pension - EMRF	-	-	-	-	947,955	947,955
OPEB items	-	-	-	-	219,896	219,896
Total deferred outflows of resources	-	-	-	-	1,167,851	1,167,851
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 12,428,139	\$ 3,102	\$ 2,534,379	\$ 14,965,620	\$ 16,697,242	\$ 31,662,862

(This schedule is continued on the following page.)

CITY OF ELMHURST, ILLINOIS
COMBINING BALANCE SHEET/STATEMENT OF NET POSITION
ALL GOVERNMENTAL FUNDS (Continued)
PUBLIC LIBRARY

December 31, 2025

	General	Special Revenue Employee Appreciation	Capital Projects Capital Replacement	Total	Adjustments	Statement of Net Position
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES/NET POSITION						
LIABILITIES						
Accounts payable	\$ 30,365	\$ -	\$ -	\$ 30,365	\$ -	\$ 30,365
Accrued payroll	136,102	-	-	136,102	-	136,102
Lease payable	-	-	-	-	243,876	243,876
Net pension liability - IMRF	-	-	-	-	1,334,916	1,334,916
OPEB liability	-	-	-	-	376,000	376,000
Total liabilities	166,467	-	-	166,467	1,954,792	2,121,259
DEFERRED INFLOWS OF RESOURCES						
Pension - IMRF	-	-	-	-	8,566	8,566
OPEB items	-	-	-	-	56,290	56,290
Unavailable revenue - property taxes	6,865,128	-	-	6,865,128	-	6,865,128
Total deferred inflows of resources	6,865,128	-	-	6,865,128	64,856	6,929,984
Total liabilities and deferred inflows of resources	7,031,595	-	-	7,031,595	2,019,648	9,051,243
FUND BALANCES/NET POSITION						
Net position						
Net investment in capital assets	-	-	-	-	15,285,515	15,285,515
Fund balances						
Nonspendable for prepaids	98,743	-	-	98,743	(98,743)	-
Restricted for employee appreciation	-	3,102	-	3,102	-	3,102
Assigned for capital replacement and maintenance	-	-	2,534,379	2,534,379	(2,534,379)	-
Unrestricted/unassigned - general fund	5,297,801	-	-	5,297,801	2,025,201	7,323,002
Total fund balances/net position	5,396,544	3,102	2,534,379	7,934,025	14,677,594	22,611,619
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES/NET POSITION	\$ 12,428,139	\$ 3,102	\$ 2,534,379	\$ 14,965,620	\$ 16,697,242	\$ 31,662,862

(See independent auditor's report.)

CITY OF ELMHURST, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES/STATEMENT OF ACTIVITIES
 ALL GOVERNMENTAL FUNDS
 PUBLIC LIBRARY

For the Year Ended December 31, 2025

	General	Special Revenue Employee Appreciation	Capital Projects Capital Replacement	Total	Adjustments	Statement of Activities
REVENUES						
Property taxes	\$ 6,745,432	\$ -	\$ -	\$ 6,745,432	\$ -	\$ 6,745,432
Intergovernmental						
Replacement tax	335,830	-	-	335,830	-	335,830
Grants	67,534	-	-	67,534	-	67,534
Charges for services						
Fines and rentals	24,312	-	-	24,312	-	24,312
Copier revenue	31,718	-	-	31,718	-	31,718
Fees	22,788	-	-	22,788	-	22,788
Investment income	222,190	254	97,787	320,231	-	320,231
Miscellaneous	220,032	-	-	220,032	-	220,032
Total revenues	7,669,836	254	97,787	7,767,877	-	7,767,877
EXPENDITURES/EXPENSES						
Current						
Culture and recreation						
Personnel services	3,956,751	-	-	3,956,751	-	3,956,751
Employee benefits	1,288,121	-	-	1,288,121	579,170	1,867,291
Contractual services	492,788	-	-	492,788	-	492,788
Commodities	1,094,863	-	-	1,094,863	-	1,094,863
Repairs and maintenance	245,531	-	-	245,531	-	245,531
Other	115,175	-	-	115,175	754,031	869,206
Insurance	42,956	-	-	42,956	-	42,956
Capital outlay	567,475	-	-	567,475	(567,475)	-
Debt service - payment to primary government						
Principal	80,034	-	-	80,034	(80,034)	-
Interest and fees	13,866	-	-	13,866	-	13,866
Total expenditures/expenses	7,897,560	-	-	7,897,560	685,692	8,583,252
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES/EXPENSES	(227,724)	254	97,787	(129,683)	(685,692)	(815,375)

(This schedule is continued on the following page.)

CITY OF ELMHURST, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES/STATEMENT OF ACTIVITIES (Continued)
 ALL GOVERNMENTAL FUNDS
 PUBLIC LIBRARY

For the Year Ended December 31, 2025

	General	Special Revenue Employee Appreciation	Capital Projects Capital Replacement	Total	Adjustments	Statement of Activities
OTHER FINANCING SOURCES (USES)						
Transfers in	\$ 3,000	\$ -	\$ 150,000	\$ 153,000	\$ (153,000)	\$ -
Transfers (out)	(150,000)	(3,000)	-	(153,000)	153,000	-
Total other financing sources (uses)	(147,000)	(3,000)	150,000	-	-	-
NET CHANGE IN FUND BALANCES/NET POSITION	(374,724)	(2,746)	247,787	(129,683)	(685,692)	(815,375)
FUND BALANCES/NET POSITION, JANUARY 1	5,771,268	5,848	2,286,592	8,063,708	15,363,286	23,426,994
FUND BALANCES/NET POSITION, DECEMBER 31	\$ 5,396,544	\$ 3,102	\$ 2,534,379	\$ 7,934,025	\$ 14,677,594	\$ 22,611,619

(See independent auditor's report.)

CITY OF ELMHURST, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
PUBLIC LIBRARY

For the Year Ended December 31, 2025
(With Comparative Actual for 2024)

	2025		Variance with	2024
	Original and	Actual	Final Budget	Actual
	Final Budget		Over (Under)	
REVENUES				
Property taxes	\$ 6,739,000	\$ 6,745,432	\$ 6,432	\$ 6,738,553
Intergovernmental				
Replacement tax	316,000	335,830	19,830	417,368
State grants	67,000	67,534	534	67,992
Charges for services				
Fines and rentals	23,000	24,312	1,312	23,643
Copier revenue	22,000	31,718	9,718	29,586
Fees	10,000	22,788	12,788	19,041
Investment income	110,100	222,190	112,090	351,452
Miscellaneous	170,300	220,032	49,732	211,799
Total revenues	7,457,400	7,669,836	212,436	7,859,434
EXPENDITURES				
Current				
Culture and recreation				
Personnel services	4,025,735	3,956,751	(68,984)	3,732,664
Employee benefits	1,220,000	1,288,121	68,121	1,171,640
Contractual services	611,500	492,788	(118,712)	500,527
Commodities	1,097,000	1,094,863	(2,137)	1,077,986
Repairs and maintenance	379,000	245,531	(133,469)	498,464
Other	111,000	115,175	4,175	82,399
Insurance	37,000	42,956	5,956	39,715
Capital outlay	585,000	567,475	(17,525)	115,707
Debt service				
Principal	-	80,034	80,034	78,008
Interest and fees	-	13,866	13,866	16,714
Total expenditures	8,066,235	7,897,560	(168,675)	7,313,824
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(608,835)	(227,724)	381,111	545,610
OTHER FINANCING SOURCES (USES)				
Transfers in	76,000	3,000	(73,000)	3,000
Transfers (out)	(150,000)	(150,000)	-	(250,000)
Total other financing sources (uses)	(74,000)	(147,000)	(73,000)	(247,000)
NET CHANGE IN FUND BALANCE	\$ (682,835)	(374,724)	\$ 308,111	298,610
FUND BALANCE, JANUARY 1		5,771,268		5,472,658
FUND BALANCE, DECEMBER 31		\$ 5,396,544		\$ 5,771,268

CITY OF ELMHURST, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL REPLACEMENT FUND
PUBLIC LIBRARY**

For the Year Ended December 31, 2025
(With Comparative Actual for 2024)

	2025			2024
	Original and Final Budget	Actual	Variance with Final Budget Over (Under)	Actual
REVENUES				
Investment income	\$ 45,000	\$ 97,787	\$ 52,787	\$ 103,859
Total revenues	45,000	97,787	52,787	103,859
EXPENDITURES				
None	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	45,000	97,787	52,787	103,859
OTHER FINANCING SOURCES (USES)				
Transfers in	150,000	150,000	-	250,000
Transfers (out)	(73,000)	-	73,000	-
Total other financing sources (uses)	77,000	150,000	73,000	250,000
NET CHANGE IN FUND BALANCE	<u>\$ 122,000</u>	247,787	<u>\$ 125,787</u>	353,859
FUND BALANCE, JANUARY 1		<u>2,286,592</u>		<u>1,932,733</u>
FUND BALANCE, DECEMBER 31		<u>\$ 2,534,379</u>		<u>\$ 2,286,592</u>

(See independent auditor's report.)

CITY OF ELMHURST, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMPLOYEE APPRECIATION FUND
PUBLIC LIBRARY**

For the Year Ended December 31, 2025
(With Comparative Actual for 2024)

	2025			
	Original and Final Budget	Actual	Variance with Final Budget Over (Under)	2024 Actual
REVENUES				
Investment income	\$ 250	\$ 254	\$ 4	\$ 506
Total revenues	250	254	4	506
EXPENDITURES				
None	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	250	254	4	506
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(3,000)	(3,000)	-	(3,000)
Total other financing sources (uses)	(3,000)	(3,000)	-	(3,000)
NET CHANGE IN FUND BALANCE	<u>\$ (2,750)</u>	<u>(2,746)</u>	<u>\$ 4</u>	<u>(2,494)</u>
FUND BALANCE, JANUARY 1		<u>5,848</u>		<u>8,342</u>
FUND BALANCE, DECEMBER 31		<u>\$ 3,102</u>		<u>\$ 5,848</u>

(See independent auditor's report.)