

Agenda
North Riverside Public Library District
Board of Trustees
2400 S. Des Plaines Avenue
North Riverside, Illinois
Regular Meeting, September 16, 2019
6:00 PM

1. Open of Meeting

- A. Call to order
- B. Determination of quorum
- C. Recognition of visitors to the meeting
- D. Approval of agenda

2. Open Forum

Audience Note: If you wish to speak to the Board, please read and complete the open forum sheet provided and give it to the Board Secretary.

3. Financial reports

- A. Finance Committee Report (Allen Pineda, chairman)
- B. Approval of Financial Statements (action)
- C. Approval of Check Detail Report #19-9 in the amount of \$52,411.68 (action)
- D. Authorization to transfer \$60,000 from the money market to the checking account (action)

4. Committee Reports

- A. Building and Grounds (Ken Rouleau, chairman)
 - 1. HVAC (information)
 - 2. Capital Improvements (information)
- B. Strategic Planning (P. J. Folz, chairman)
 - 1. 2020 Strategic Plan (information)
 - 2. Strategic Plan Mini Grants (information)
- C. Personnel (Greg Gordon, chairman)
- D. Policy (Kathy Bonnar, chairman)
 - 1. Policy Manual Update (information)

5. President

6. Director's Report

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7. Other Action Items

- A. Approval of the minutes
 - a. August 19, 2019 Board Meeting (action)
- B. B&A Ordinance (action)
- C. Annual Treasurer's Report (action)
- D. Update of Internal Controls Documentation (action)

8. Information items

- A. Committee Meetings
- B. Memorial Books & Donations Report
- C. Correspondence
- D. Board action log
- E. Trustee continuing education
- F. Grants & Advocacy
- G. RAILS & SWAN

9. **Closed session** (The Board of Trustees may decide, by a roll call vote, to convene in closed session if there are matters to discuss confidentially, in accordance with the Open Meetings Act)

10. **Return to open session**

11. **Possible action item** (pertaining to closed session discussion)

12. **Adjournment**

*Note: Agenda items may be added that pertain to discussion or information.
No items may be added to the final agenda that require Board action.*

Next regular Board Meeting is scheduled for October 21st, 2019 at 6:00 p.m.

4. A. 1. Meeting with MPC on Wednesday 18th at 7am to discuss timelines for replacement.

4. A. 2. In anticipation of the \$500,000 loan and the \$50,000 grant from the State both for capital improvements below is a list of proposed capital improvements to be discussed and decided on:

- HVAC replacement - \$465,200 – Bids reviewed and accepted MPC
- LED Lighting upgrade – Cost tbd – Lyons & Pinner working with rebate group may be able to do the project for free with the application of lighting and HVAC rebates
- Book Sale Room – Estimated \$8,000 – Waiting to hear from Friends if they will cover half the costs
- Small Group meeting room (currently storage room at the bottom of the stairs) – Estimated \$20,000
- Glass Wall with 2 doors for the Teen Area - \$17,240 – Bid received
- Browsing Bins to make Picture books more accessible – \$16,449 – Bid received
- Parking Lot and Concrete Apron replacement – Cost tbd – meeting with 1st company Friday Sept. 13.
- Removal of failing wall paper and paint – Estimated \$3,000 for supplies and labor from Bryant
- Total of \$529,889 not including the Parking lot/concrete work and any possible cost of lighting

4. B. 1. Survey link is live and we are providing paper surveys at the library. The post card reminding residents of the survey and announcing town hall discussion dates/times is ordered and will be mailed at the end of September. Town Halls have been scheduled as follows:

- Tue. October 29th – Komarek Auditorium – 6pm
- Thur. November 7th – Library Main Floor Meeting Room – 3pm
- Wed. January 15th – Village Recreation – 6pm
- Sat. February 8th – Library Main Floor Meeting Room – 11am
- Mon. March 23rd – Mater Christi Basement – 6pm

One on one interviews with community stake holders will begin soon.

4. B. 2. Two out of 7 staff written Strategic Initiatives Mini-Grants were approved. One is for a system to allow for decorations by staff and patrons in the lower level and the second was for the boxes to begin a subscription type monthly book service. The 'Loot Boxes' will be on display and available for sign up at our open house.

4. C. The open Adult Services position was filled from within. Former Shelver Admaryz and our substitute Marla filled the final hours in Adult Services with the new department being: Lizzy,

Mary, Admaryz and Marla. A new shelver was hired – Joey. And the open position in Youth Services caused by Nikki's departure was filled by Gloria.

4. D. 1. The fully updated policy manual is available on the Board Dropbox in the Policy folder. In addition the previous not updated manual is also there for comparison. We still plan to add a policy for Makerspaces and update our internal controls.

6. Please review the attached statistics.

After reviewing bids for our future newsletter printing, we have found that Grasso Graphics in Alsip, IL was by far the cheapest and they also print Riverside, Broadview, Oak Lawn, Palos Heights and many more library newsletters. We will be changing to a 16 page newsletter for Winter, Spring and Fall and a 20 page newsletter for Summer for a total of \$7,446 per year compared to our current \$9,430 for 3 12 page newsletters and 1 16 page newsletter.

We just signed up with Burbio.com which is a service allowing anyone to 'subscribe' to a newsfeed of local events from schools, governments, recreations department, churches, libraries and any non-profit (for profit organizations have to pay to be a part of this). This will allow our patrons and us to be able to better coordinate events.

We are currently investigating NewsGaurd which offers a library partnership to help fight the spread of fake news.

NORTH RIVERSIDE PUBLIC LIBRARY DISTRICT
2400 S. DesPlaines Avenue
North Riverside, IL 60546

Minutes of the meeting of August 19, 2019

1. Open of Meeting

A. The meeting was called to order by President Corgiat at 6:05 p.m. Roll call was taken.

Present: Kathy Bonnar, Annette Corgiat, P. J. Folz, Greg Gordon, Ken Rouleau, Al Pineda

Absent: Brad Lanken

Also Present: Natalie Starosta & Jill Cannizzo

B. A quorum was established.

C. John Mathias was present.

D. Trustee Rouleau made a motion to approve the agenda as presented. Trustee Pineda seconded the motion. All ayes, motion carried.

2. Open Forum

John did not want to speak at this time.

3. Financial Reports

A. Treasurer Pineda and Director Starosta presented the line item budget with the changes in red that reflect the HVAC replacement if that is approved later in this meeting.

B. Trustee Pineda made a motion to approve the financial statements as presented. Trustee Rouleau seconded the motion. A roll call vote was taken.

Ayes: Kathy Bonnar, Annette Corgiat, P. J. Folz, Greg Gordon, Ken Rouleau, Al Pineda

Nays: None

Motion carried

C. Trustee Folz made a motion to approve the check detail report #19-08 in the amount of \$34,063.32 Trustee Rouleau seconded the motion. A roll call vote was taken.

Ayes: Kathy Bonnar, Annette Corgiat, P. J. Folz, Greg Gordon, Ken Rouleau, Al Pineda

Nays: None

Motion carried

D. Trustee Rouleau made a motion to approve the authorization to transfer \$60,000. Trustee Pineda seconded the motion. A roll call vote was taken.

Ayes: Kathy Bonnar, Annette Corgiat, P. J. Folz, Greg Gordon, Ken Rouleau, Al Pineda

Nays: None

Motion carried

4. Committee Reports

A. Buildings and Grounds (Ken Rouleau, chairman)

1. HVAC - Trustee Rouleau made a motion to accept the proposal from MPC in the amount of \$456,100.00 to do the HVAC system with the amendment to the budget and change accordingly. Trustee Pineda seconded the motion. A roll call vote was taken.

Ayes: Kathy Bonnar, Annette Corgiat, P. J. Folz, Greg Gordon, Ken Rouleau, Al Pineda

Nays: None

Motion carried

B. Strategic Planning (P.J. Folz, chairman)

2020 Strategic Plan - the questions have been pared down, Greg is working on the link. It should be up and ready soon.

C. Personnel (Greg Gordon, chairman)

An offer has been made for the adult services job but it hasn't been accepted yet. There were 7 that applied and 5 were interviewed.

D. Policy (Kathy Bonnar, chairman)

Kathy will be meeting with Natalie on Thursday at 10 to begin reviewing policies.

5. President

The chili cook off is coming up in September. Staff members are not interested in making the chili. Director asked the foundation and they will discuss tomorrow at their meeting.

6. Director's Report

There are 2 advertisements for the Library that will be going into the Komarek School ad book.

Interfaith Community Partners has been set up to do deliveries. So far there are three people signed up to get deliveries.

Director Starosta presented the statistics report and everything looks good.

7. Other Action Items

A. Approval of minutes

Trustee Rouleau made a motion to approve the minutes of the July 15, 2019 Board meeting. Trustee Pineda seconded the motion. All ayes, motion carried.

B. Secretary's Audit Report

Trustee Folz made a motion to approve the secretary, audit of the minutes of the 2018-19 meetings. Trustee Rouleau seconded the motion. All ayes, motion carried.

8. Information Items

A. Committee meetings - None added tonight. All meetings go through the director.

B. Calendar - all up to date

C. Memorial Books Report - nothing tonight

D. Correspondence - nothing tonight

E. Board Action Log - all up to date

F. Trustee Continuing Education - nothing tonight

G. Grants - Webinar tomorrow for a grant, Makers Space grant was applied for, Riverside Township meeting is tomorrow night to review grant applications.

H. Advocacy - Nothing tonight

I. Rails and Swan -. Nothing tonight

There has not been any word from Brad at this point. We are waiting for his resignation if that is what he chooses to do but it has not happened yet. There are people that are ready to be appointed at the time this happens.

9. Trustee Rouleau made a motion to adjourn the meeting at 6:51 p.m. Trustee Gordon seconded the motion. All ayes, motion carried.

The next Board meeting is scheduled for Monday, September 16th at 6:00 p.m.

Respectfully Submitted
Jill M. Cannizzo

Minutes
North Riverside Public Library District
Board of Trustees
2400 S. Des Plaines Avenue
North Riverside, Illinois
Budget and Appropriations Ordinance Hearing, August 19, 2019
7:00 PM

1. Open Budget and Appropriations Ordinance Hearing at 7:03pm by President Corgiat. In attendance were PJ Folz, Ken Rouleau, Annette Corgiat, Greg Gordon, Kathy Bonnar and Al Pineda as well as Natalie Starosta and John Mathias.
2. No comments were heard.
3. Close Budget and Appropriations Ordinance Hearing at 7:05pm the motion was made by Greg Gordon and seconded by Ken Rouleau.

Annual Treasurer's Report

North Riverside Public Library District

For the Fiscal Year Ending on June 30, 2019

Revenue Summary:

Property Taxes \$971,751; Grants \$46,230; Fines, Fees and Donations \$17,458; Investment Income \$7,931; Net Increase in Fair Value of Investments \$13,504

Wages Paid:

Under \$10,000: Avila, A.; Collins, R.; Gustella, J.; Harris, E.; Martinez, V.; McMahon, J.; Tonetti, L.; Vassos, C.; Williamson, C.; Richter, C.; **\$10,000-\$19,999:** Bonilla, S.; O'Brien, C.; Silhavy, J.; Silvestri, B.; Swade, L.; Valliancourt, N.; Webster, E.; **\$20,000-\$39,999:** Cooper, M.; Quinn, K.; **\$40,000-\$59,999:** Boden, E.; Musial, B.; Bradley, M.; **\$60,000-\$75,000** Locander, S.; Starosta, N.

Library Operating Expenses \$2.500 and Over:

Amazon; AT&T; Atomic Mechanical Services; Baker & Taylor; BMO Harris Bank; Call One; Chases; Comcast; Coverall; De Sitters Flooring; Demco; Diamond Graphics; Dynergy; EnvisionWare; Ernest Di Monte & Associates, LLC; First American Bank; Hallet Movers; ICMA RC; Illinois Department of Employment Security; IMRF; Ingram Library Services; Latin American Book Source, Inc.; Lauterbach and Amen, Inc.; LEAF; LIMRiCC; Lyons Pinner Electric Co.; Midwest Tape; Nicor Gas; O'Neill & Gaspardo, LLC; Overdrive; Peregrine, Stime, Newman, Ritzman & Bruchner, Ltd.; Quinlan Security Systems; Sound Design; SWAN; Trimline Landscaping Inc.; Utica National Insurance Group; Versatile Computer Services Inc.; West Town Mechanical; Yescas Cleaning Corp.; All Disbursements Less than \$2,500 to 144 vendors: \$71,223.79

The above report is subscribed and sworn to by Allan Pineda, North Riverside Public Library District Treasurer this 16th day of September, 2019

Allan Pineda, Treasurer

North Riverside Public Library District

Internal Controls

June 30, 2019

EXPENDITURES AND FIXED ASSETS

Each department head orders supplies and library materials for the department as need, based on the approved budget. When invoices are received, each department head must then approve the expenditure. Once approved by the department head, the expenditure is reviewed and approved by the Library Director. Prior to the monthly Board meeting, the Library will enter the invoices into Quickbooks and process them for payment. At each board meeting, a list of expenditures is reviewed and approved by the board. Once approved, the checks are signed by the board and then mailed by the Library. Lauterbach & Amen doesn't receive a copy of each invoice but they do verify the expense is recorded to the correct account. If they notice an expense being recorded to an unusual or possibly incorrect account, the Firm will review with the Director to verify it is the correct account. Effective 7/1/2018, all invoices are entered into QuickBooks by the District and all checks are cut by the District. The approval process and check signing processes did not change. In addition, all invoices are scan and available to be viewed in QuickBooks by the District and Lauterbach & Amen.

All purchases over \$25,000 must go out to bid, per Illinois requirement, and the District must receive at least 3 bids before accepting one.

All general checks and petty cash checks must have two signatures. Signatories include the Director and 4 board members.

Most paychecks are direct-deposited by the vendor (Paychex) with no signature. Actual payroll checks are printed with the Treasurer's signature on the check.

PETTY CASH

Petty cash is kept on hand in a locked safe. The balance of petty cash is actual cash plus unreimbursed receipts of \$300. The reimbursements to this account are from the general checking account. *The District is going away with petty cash and will use their credit card when possible.*

All expense must first be approved by the Director and a receipt must be returned with any extra unspent funds. The board will review all the receipts before a check is cut to replenish the balance.

EXPENSE REPORTS

Expense reports are handed in at the end of each month, reviewed by the Director and coded to the correct G/L accounts. All receipts are required to be included with the expense report to be reimbursed.

Credit Cards

The District has a MasterCard account with BMO Harris with two credit cards in Lorene Kennard's and Susan Locander's names. There is also a First American Bank Visa card in the name of Lorene Kennard. Chase Ink was opened in September 2018 in Natalie Starosta, Susan Locander and Lizzie Boden names. Only the individual named on a particular card is able to use that card. All receipts are attached to the credit card bill each month. *Credit card bills and expenses are reviewed by the board on a monthly basis to verify they are legitimate business expenses. Per Natalie, the District is going to close the BMO Harris Bank and First American Bank credit cards in FY18 and only use the Chase Ink card.*

PAYROLL

All payrates and salaries are approved annually by the board after reviewing the recommendation of the Director. Timesheets are electronically kept through a time clock. At the end of each pay period, supervisors will review and approve employee time; and the Director will download the timesheets and enter the hours into the Paychex system. Checks and direct deposit stubs are produced by Paychex and mailed to the Library for distribution.

REVENUE

Property taxes are directly deposited into the Library's First American Bank Money Market Account.

Property tax statements are received by the Director and the bookkeeper via email from the Cook County Treasurer's office.

Fines, Fees and other miscellaneous deposits are collected at the service desk. All collections are recorded in Square, Inc. each day (including cash receipts). The cash collected at the service desk is locked up in a safe each night. Each morning, the circulation desk clerk counts the cash collected from the day before and compares the collection to the amount recorded in Square, Inc. The Director also received an email every day which indicates total collection for the previous day. Every two weeks, the cash collected is counted and verified against the summary sheet. A deposit is made and the cash is taken to the bank. The deposit is recorded by Lauterbach & Amen. *There is a risk staff is stealing funds from the cash register. The amount, if any, would be immaterial because the District does not collect a large amount of cash each day. A management point will not be made because the cash is counted by various individuals to make sure the amount collected is the amount deposited. In addition, the cash received is noted in various locations and cross checked to make sure it is accurate.*

BANK RECONCILIATIONS

Lauterbach & Amen prepares the monthly bank reconciliation. The treasurer reviews the monthly reconciliation and the bank statements at each board meeting. *Reviewed with Allen Pineda (Treasurer) and verified that he reviews the monthly bank statements and reconciliations to verify they are correct.*

JOURNAL ENTRIES

Lauterbach & Amen makes all the journal entries. The majority of the entries are to record the auditor adjustments, income, payroll and transfers. Each month the Treasurer will review the journal entries and approve the adjustments.

FIXED ASSETS

All major fixed asset purchases over \$2,000 are capitalized. Straight-line depreciation is used to expense the asset over their usefully life.

FINANCIAL STATEMENTS

After the monthly bank statements are reconciled and all the journal entries are posted, Lauterbach & Amen prepare the monthly financial statements. The following items are provided to the District each month and reviewed by the Director and Treasurer before each board meeting: Balance Sheet, Budget vs. Actual sheet, Check Register, Income Statement and General Ledger. *The District's Finance Committee is a part of the Committee of the Whole meetings one week prior to the Board meeting and the majority of the board members attend this meeting. This meeting is followed by a presentation of the*

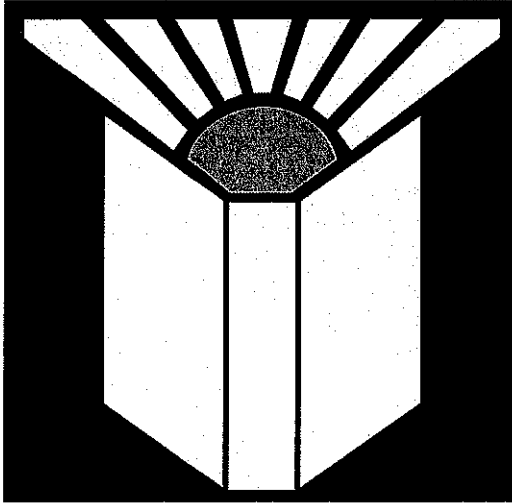
financial statements at the Board meeting and the individuals closely review the BS and P&L to verify they understand what is happening at the District.

ACCOUNTING SOFTWARE

All accounting processing is completed through Lauterbach & Amen and the District. Effective 7/1/2018, the District started using QuickBooks. In addition, the District changed their outside accountant to Lauterbach & Amen effective 7/1/2018. Many transactions are being recorded by the District rather than through an outside accountant. The outside accountant does complete all reconciliations at month end and prepares the monthly financial report.

Management Report

North Riverside Public Library District
For the period ended August 31, 2019



Prepared on
September 12, 2019

For management use only

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Profit and Loss

July - August, 2019

	Total
INCOME	
6903-01 Fines & Fees	4,521.54
6904-01 Donations	1,593.67
6909-01 Memorial Books/Lost & Paid Mat	25.00
6920-01 Unrealized Income-Annuities	-1,286.40
Billable Expense Income	436.25
Interest	
6906-01 Interest Earned	413.23
6907-02 Interest Income Bond Fund	0.00
Total Interest	413.23
Property Taxes	
6901-01 Property Tax	413,317.30
6901-04 Tax Revenue-Audit Fund	3,244.84
6901-05 Tax Revenue-Liability Ins	2,042.85
6901-06 Tax Revenue-Unemploy Ins	841.28
6901-07 Tax Revenue-Bldg Fund	21,152.50
6901-08 Tax Revenue-SS	15,744.14
6901-12 Property Tax - IMRF Fund	5,768.66
Total Property Taxes	462,111.57
Total Income	467,814.86
GROSS PROFIT	467,814.86
EXPENSES	
8360-01 Grants	4,522.51
8365-07 Building Promo	420.00
Advertising & Marketing	
8365-01 Library Promotion	440.82
8370-01 Postage	422.74
8385-01 Memorials & Tributes	98.90
8410-01 Printing	170.00
Total Advertising & Marketing	1,132.46
Bank Charges & Fees	80.00
8396-01 Bank Charges & Fees	57.00
Total Bank Charges & Fees	137.00
Benefits	
7600-05 Health Insurance	4,449.30
7650-09 IMRF Pension	8,165.22
7670-01 Taxes-Fica Expense	5,754.37
Total Benefits	18,368.89
Building Expense	
8306-07 Building Supplies	418.77
8308-07 Service Contracts	12,164.14
8315-07 Fees & Permits	393.00

	Total
8320-07 Building & Grounds	1,816.38
Total Building Expense	14,792.29
Computers/Technology	
8171-01 Tech Service	3,604.40
8172-01 Computer Equipment	2,438.64
8175-01 MLS Computer Fund	5,719.12
8190-01 Website	69.98
8195-01 Email	453.50
Total Computers/Technology	12,285.64
Insurance	
7660-06 Unemployment Insurance	-1,258.01
Total Insurance	-1,258.01
Interest Paid	
8600-01 Bond Interest	20,847.67
Total Interest Paid	20,847.67
Legal & Professional Services	
8400-01 Accounting	850.00
8402-01 Legal Fees	129.15
8405-01 Appraisal	237.50
8406-01 Collection Agency	17.90
8430-01 Payroll Expenses	893.46
Total Legal & Professional Services	2,128.01
Library Materials	
8090-01 Books on CD - Adult	241.24
8091-01 Books on CD - Children	122.97
8096-01 Music CD - Adult	62.99
8097-01 Music CD - Children	116.28
8104-01 Adult Fiction	2,689.74
8105-01 Adult Non-Fiction	1,932.12
8106-01 Children Fiction / Non-Fiction	2,003.18
8107-01 Young Adult Fiction/Non-Fiction	918.04
8108-01 eBooks	251.98
8115-01 Adult Large Print	149.44
8120-01 Newspapers	770.72
8130-01 Databases	1,500.00
8160-01 Adult DVDs - Fiction	496.18
8162-01 Children DVDs	183.37
8163-01 YA DVDs	261.38
8166-01 Games	336.97
8399-01 ILL Loss/Damage	15.00
Total Library Materials	12,051.60
Office Supplies & Software	
8202-01 Office Supplies	2,960.64
Total Office Supplies & Software	2,960.64

	Total
Programs & Strategic Initiatives	
8150-01 Children's Programs	572.68
8152-01 Children's Summer Reading Program	815.30
8153-01 Young Adult Programs	47.46
8154-01 Makerspaces/library of things	448.92
8155-01 Adult Programs	946.80
8157-01 Senior Programs	89.03
Total Programs & Strategic Initiatives	2,920.19
Salaries	
7504-01 Library Clerks	24,036.88
7507-01 Library Pages	5,075.79
7508-01 Administrators	46,587.32
8330-01 Casual Labor	150.00
Total Salaries	75,849.99
Travel & Training	
7800-01 Staff Training	147.78
8342-01 Lodging, Meals, Mileage	314.79
8355-01 Memberships	1,844.00
Total Travel & Training	2,306.57
Utilities	
8301-07 Telephone	2,635.69
8302-07 Electricity	6,730.52
8303-07 Natural Gas	1,048.33
8304-07 Water/Garbage	166.47
Total Utilities	10,581.01
Total Expenses	180,046.46
NET OPERATING INCOME	287,768.40
NET INCOME	\$287,768.40

Balance Sheet

As of August 31, 2019

	Total
ASSETS	
Current Assets	
Bank Accounts	
1501-01 First American Checking (5001)	-21,246.61
1502-01 1st American Bank Donation A/C	15,000.00
Total 1501-01 First American Checking (5001)	-6,246.61
1505-07 Chase Bank	7,754.70
1509-07 Cash - IPTIP IL Funds	93,007.63
1512-02 Kadlec Annuity #71797	54,894.96
1515-01 BMO Harris	260.40
eSPIRIT Checking (7115)	0.00
First American MM (5015)	289,246.17
1500-04 Cash-Audit Fund	16,500.70
1500-05 Cash-Liability Insurance Fund	97,972.97
1500-06 Cash-Unemployment Ins Fund	4,454.17
1500-07 Cash-Building Fund	-15,116.92
1500-08 Cash-Social Security Fund	26,826.23
1500-09 Cash-Pension Fund	25,205.00
1500-10 Cash-Debt Service Fund	0.00
1500-11 Equipment Fund	0.00
1500-12 Cash - IMRF Fund	6,640.28
1500-13 Capital Projects	15,000.00
1511-01 Invest/Savings 1st American Bank	477,522.72
Total First American MM (5015)	944,251.32
Total Bank Accounts	1,093,922.40
Accounts Receivable	
2000-01 RE Taxes Receivable-Corp	428,377.88
2000-04 Taxes Receivable-Audit	3,364.48
2000-05 Taxes Receivable-Insurance	2,070.30
2000-06 Taxes Receivable-Liab Insur	776.12
2000-07 Taxes Recievable-Bldg Fund	21,871.74
2000-08 Taxes Receivable-SS Fund	16,436.01
2000-09 Taxes Receivable-Pension Fund	5,952.83
Total Accounts Receivable	478,849.36
Other Current Assets	
1500-01 Kadlec Annuity	228,220.33
1500-02 Kadlect Annuity #19563	110,706.77
1500-03 Kadlec Annuity #37743	410,957.87
2200-01 Due to/from Special Accounts	0.00
2200-07 Due to/from Building Fund	0.00
Total Other Current Assets	749,884.97
Total Current Assets	2,322,656.73

	Total
TOTAL ASSETS	\$2,322,656.73
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
4100-01 Accounts Payable	0.00
4100-05 Accounts Payable Liability Fund	0.00
4100-06 Accounts Payable Unemployment Fund	0.00
4100-07 Accounts Payable Building Fund	0.00
4100-09 Accounts Payable Pension Fund	0.00
Total Accounts Payable	0.00
Other Current Liabilities	
4200-01 Accrued Wages	9,167.87
4220-01 Federal Withholding	0.00
4230-01 ICMA Retirement	0.00
4240-01 State Withholding	0.00
4250-01 FICA Withholding	0.00
4265-01 Cafeteria Plan	0.00
4300-01 Deferred Tax Rev - Corp FD	428,377.06
4300-04 Deferred Tax Rev - Audit Fund	3,364.48
4300-05 Deferred Tax Rev Liability Fund	2,070.30
4300-06 Deferred Tax Rev Unemployment	776.12
4300-07 Deferred Tax Rev Building Fund	21,871.74
4300-08 Deferred Tax Rev SS	16,436.01
4300-09 Deferred Tax Rev Pension	5,952.83
Total Other Current Liabilities	488,016.41
Total Current Liabilities	488,016.41
Long-Term Liabilities	
8701-02 Debt Certificate Principle	17.30
Total Long-Term Liabilities	17.30
Total Liabilities	488,033.71
Equity	
3200-00 Retained Earnings	15,843.62
5600-01 General Fund Balance	1,287,777.00
5600-02 Debt Service Fund Balance	0.00
5600-03 Capital Projects Fund Balance	15,000.00
5600-04 Audit Fund	16,121.00
5600-05 Public Liability Fund Balance	95,642.00
5600-06 Unemployment Insurance Fund Balance	4,311.00
5600-07 Building Fund Balance	55,964.00
5600-08 Social Security Fund Balance	25,038.00
5600-09 Pension Fund Balance	31,158.00
Opening Balance Equity	0.00
Net Income	287,768.40

	Total
Total Equity	1,834,623.02
TOTAL LIABILITIES AND EQUITY	\$2,322,656.73



North Riverside Public Library District
Check Detail
August 2019

Date	Transaction Type	Name	Memo/Description	Amount
08/05/2019	Check	Interactive Sciences, Inc	Wowbrary sponsorship from July 26 2019 through July 25 2020	\$ 500.00
08/05/2019	Check	Britney Musial	Comic Con August 2019, Staff Training	\$ 85.89
08/05/2019	Check	Versatile Computer Services	Technology Contract August	\$ 750.00
08/05/2019	Check	Laura Frankel	09/18/19 Reimagined Classic Recipes	\$ 300.00
08/05/2019	Check	Mary Cooper	Popcorns, water for take care of hour Health	\$ 21.00
08/06/2019	Expense	Nicor Gas	Nicor Gas Payment	\$ 481.55
08/07/2019	Check	Demco	INV 6642010, 6651099	\$ 1,007.31
08/07/2019	Check	Dynegy Energy Services	Bill month July 2019	\$ 3,365.26
08/07/2019	Check	Mike Susina	Next Generation Grant mentor July 19 hrs	\$ 285.00
08/07/2019	Check	Daphne Bechrakis	July 2019 18 hrs	\$ 270.00
08/07/2019	Check	Shaw Media	Client number 10073239	\$ 215.96
08/07/2019	Check	Komarek PTA	1/2 add and full page add	\$ 150.00
08/07/2019	Check	Coverall North America	Cleaning Services for July and August	\$ 2,455.12
08/07/2019	Check	Home Depot Credit Services	rumblestone Med	\$ 19.84
08/07/2019	Check	Unique Management Services, Inc	July Placements	\$ 17.90
08/07/2019	Check	Village of N. Riverside	Account # 0148240015-00	\$ 166.47
08/07/2019	Check	CHASE	July Statement	\$ 3,669.81
08/08/2019	Expense	Paychex - Human Resource Services	Payroll 8.8.19	\$ 153.25
08/09/2019	Check	Call One	Aug 15 Sept 14	\$ 484.77
08/09/2019	Check	LIMRICC	Monthly Billing August 19	\$ 2,464.65
08/09/2019	Check	Cathy Kolessar	Meditation and Relaxation September 16 2019	\$ 50.00
08/09/2019	Check	Bichthuy Nguyen	Program for September	\$ 100.00
08/09/2019	Check	Karen Quinn	July 2019 3 hrs, enchanted castle	\$ 60.31
08/09/2019	Check	AT&T 1	INV IL834914 Cust. 070101003322	\$ 63.10
08/12/2019	Check	Veronica Martinez	2 Irons and post it 3X3	\$ 55.85
08/12/2019	Check	Trimline Landscaping	June and July	\$ 1,010.00
08/12/2019	Check	INGRAM LIBRARY SERVICES	Adult non fiction	\$ 866.56
08/12/2019	Check	Baker & Taylor	Adult Fiction, Children Fiction/Non Fiction, YA Fiction/Non Fiction	\$ 2,392.91
08/12/2019	Check	ICMA	1 May, 2 June, 2 July, 1 August	\$ 7,855.75
08/12/2019	Check	Comcast	Tech Services Aug 7 - Sept 06	\$ 469.70
08/12/2019	Check	Midwest Tape	Music CD, Children DVDs, Books on CD, YA DVDs	\$ 298.10
08/12/2019	Check	Recorded Books, Inc	Zinio value collection	\$ 1,000.00

08/12/2019	Check	Clark Williamson	Miles to Enchanted Castle	\$	13.92
08/12/2019	Check	Jill Cannizzo	August Minutes	\$	75.00
08/12/2019	Expense	IMRF	IMRF - July 2019	\$	3,643.69
08/12/2019	Expense	Paychex - Human Resource Services	August Payroll	\$	58.44
08/22/2019	Check	CENGAGE Learning	Adult Large Print	\$	74.72
08/22/2019	Check	Hinckley Springs	2429867 071719	\$	74.00
08/22/2019	Check	Nitech Fire & Security Industries, Inc	Alarm monitoring and Fire Alarm Service Aug 1 2019 - Oct 31 2019	\$	315.90
08/22/2019	Check	Joanne McMahon	Bigocize on August 21	\$	70.00
08/22/2019	Check	Roscoe	Mats May, June, July	\$	420.23
08/22/2019	Check	SWAN	Reciprocal Borrowing	\$	174.81
08/22/2019	Check	Terminix	Invoice 387864071	\$	87.00
08/22/2019	Check	Nicolette Vaillancourt	Supplies for SRP	\$	27.98
08/22/2019	Check	RAILS	Databases Membership Fee Jul 1 2019 to June 30 2020	\$	350.00
08/22/2019	Check	Technology Management Rev Fund	Billing # T2222065 Inv. T1935013	\$	133.00
08/22/2019	Check	Elizabeth Boden	Check REDO ALA conference Washington	\$	89.33
08/22/2019	Check	OverDrive, Inc	e-books	\$	125.99
08/22/2019	Check	West Town Mechanical	Maintenance for 8/01/19 - 8/31/19	\$	272.00
08/22/2019	Check	Britney Musial	comic con Auguts 2019	\$	98.89
08/22/2019	Check	Demco	INV 6642010, 6651099	\$	1,007.31
08/22/2019	Check	Dynegy Energy Services	Bill month July 2019	\$	3,365.26
08/22/2019	Check	Mike Susina	Next Generation Grant mentor July 19 hrs	\$	305.00
08/22/2019	Check	Daphne Bechrakis	July 2019 18 hrs	\$	290.00
08/22/2019	Check	Shaw Media	Client number 10073239	\$	215.96
08/22/2019	Check	Coverall North America	Cleaning Services for July and August	\$	2,455.12
08/22/2019	Check	Home Depot Credit Services	rumblestone Med	\$	19.84
08/22/2019	Check	CHASE	July Statement	\$	3,669.81
08/22/2019	Check	INGRAM LIBRARY SERVICES	Adult non fiction	\$	866.56
08/22/2019	Check	Baker & Taylor	Adult Fiction, Children Fiction/Non Fiction, YA Fiction/Non Fiction	\$	2,392.91
08/22/2019	Check	Comcast	Tech Services Aug 7 - Sept 06	\$	469.70
08/22/2019	Expense	Paychex - Human Resource Services	Payroll 8.22.19	\$	153.25
08/31/2019	Check	BMO	Service Charge	\$	10.00
			Total	\$	52,411.68

North Riverside Public Library District
Budget vs Actual
August 2019

REVENUE		Actual	Budget	% of Budget
6904-01	Donations	\$ 1,593.67	\$ 8,000	20%
6901-15	Estimated Loss Due to Property Assessment Appeals - Current Year	\$ -	\$ -	0%
6901-14	Estimated Loss Due to Property Assessment Appeals-Future Years	\$ -	\$ (15,000)	0%
6903-01	Fees and fines	\$ 4,521.54	\$ 12,000	38%
6905-01	Grants	\$ -	\$ 40,000	0%
6906-01	Interest	\$ 413.23	\$ 220	188%
6901-01	Property tax	\$ 462,111.57	\$ 1,050,000	44%
6920-01	Unrealized Income Annuities	\$ (1,286.40)	\$ 20,000	-6%
6909-01	Memorial Books/Lost & Paid Materials	\$ 25.00	\$ -	0%
	Billable Expense Income	\$ 436.25	\$ -	0%
	Total	\$ 467,815	\$ 1,115,220	42%

OPERATING EXPENSES		Actual	Budget	% of Budget
SALARIES				
7504-01	library clerks	\$ 24,037	\$ 173,785	14%
7507-01	library pages	\$ 5,076	\$ 18,316	28%
7508-01	administrators	\$ 46,587	\$ 304,240	15%
	Total	\$ 75,700	\$ 496,341	15%
BENEFITS				
7600-05	health insurance	\$ 4,449	\$ 29,700	15%
7614-06	workers compensation		\$ 2,300	0%
7650-09	pension fund	\$ 8,165	\$ 31,452	26%
7660-06	unemployment insurance	\$ (1,258)	\$ 700	-180%
7670-08	social security/mcare	\$ 5,754	\$ 35,145	16%
	Total	\$ 17,111	\$ 99,297	17%
TRAINING				
7700-01	educational training trustees	\$ -	\$ 500	0%
7800-01	educational training staff	\$ 148	\$ 4,500	3%
	Total	\$ 148	\$ 5,000	3%

OPERATING EXPENSES

Actual

Budget

% of Budget

MATERIALS

8090-01	books on CD-adult	\$ 241	\$ 1,500	16%
8091-01	books on CD-children	\$ 123	\$ 700	18%
8096-01	compact disks-music-adult	\$ 63	\$ 400	16%
8097-01	compact disks-music-children	\$ 116	\$ 1,000	12%
8103-01	foreign language books		\$ 3,000	0%
8104-01	adult fiction	\$ 2,690	\$ 14,500	0%
8105-01	adult nonfiction	\$ 1,932	\$ 9,500	20%
8106-01	children's fiction/nonfiction	\$ 2,003	\$ 18,000	11%
8107-01	YA Fiction/nonfiction	\$ 918	\$ 6,000	0%
8108-01	eBooks	\$ 252	\$ 5,000	5%
8109-01	children's reference		\$ -	0%
8115-01	adult large print	\$ 149	\$ 2,000	7%
8120-01	newspapers	\$ 771	\$ 2,500	31%
8130-01	internet databases	\$ 1,500	\$ 14,000	11%
8140-01	adult periodicals		\$ 900	0%
8141-01	Children's Periodicals		\$ 600	0%
8160-01	adult DVDs-feature movies	\$ 496	\$ 7,000	7%
8161-01	Adult Games		\$ 500	0%
8162-01	children's DVDs-movies	\$ 183	\$ 1,500	12%
8163-01	ya DVDs	\$ 261	\$ 1,500	0%
8164-01	foreign language DVDs		\$ 500	0%
8166-01	children's games	\$ 337	\$ 2,500	13%
Total		\$ 12,037	\$ 93,100	13%

PROGRAMS

8150-01	children's programs	\$ 573	\$ 3,000	19%
8152-01	children's summer reading program	\$ 815	\$ 4,000	20%
8153-01	ya programs	\$ 47	\$ 1,500	3%
8154-01	Makerspaces/library of things	\$ 449	\$ 2,500	
8155-01	adult programs	\$ 947	\$ 4,000	24%
8156-01	Technology programs		\$ 1,000	0%
8157-01	senior programs	\$ 89	\$ 2,000	0%
Total		\$ 2,920	\$ 18,000	16%

STRATEGIC INITIATIVES

8158-01	Strategic Initiatives	\$ -	\$ 4,000	0%
Total		\$ -	\$ 4,000	0%

OPERATING EXPENSES

Actual

Budget

% of Budget

COMPUTERS

8171-01	information technology	\$ 3,604	\$ 12,000	30%
8172-01	new computer equipment	\$ 2,439	\$ 11,500	21%
8175-01	mls computer fund	\$ 5,719	\$ 19,000	30%
8180-01	software		\$ 1,000	0%
8190-01	website	\$ 70	\$ 7,500	1%
8195-01	email	\$ 454	\$ 300	151%
	Total	\$ 12,286	\$ 51,300	24%

OFFICE SUPPLIES

8202-01	Office Supplies	\$ 2,961	\$ 13,000	23%
	Total	\$ 2,961	\$ 13,000	23%

UTILITIES- OPERATING EXPENSE

8301-07	telephone	\$ 2,636	\$ 13,000	20%
8302-07	electricity	\$ 6,731	\$ 32,000	21%
8303-07	gas	\$ 1,048	\$ 7,500	14%
8304-07	water/garbage	\$ 166	\$ 1,800	9%
	Total	\$ 10,581	\$ 54,300	19%

BUILDING EXPENSE

8306-07	building supplies and maintenance	\$ 419	\$ 12,000	3%
8308-07	service contracts	\$ 12,164	\$ 41,000	30%
8315-07	fees and permits	\$ 393	\$ 1,750	22%
8320-07	Building and Grounds	\$ 1,816	\$ 18,000	10%
8330-01	casual labor	\$ 150	\$ 3,500	4%
8335-07	building repairs		\$ 14,000	0%
	Total	\$ 14,942	\$ 90,250	17%

TRAVEL

8341-01	meals & dinners	\$ -	\$ -	0%
8342-01	lodging/meals/mileage	\$ 315	\$ 2,000	16%
	Total	\$ 315	\$ 2,000	16%

OPERATING EXPENSES

Actual

Budget

% of Budget

OTHER EXPENSES

8355-01	memberships	\$ 1,844	\$ 2,000	92%
8360-01	Grants	\$ 4,523	\$ 40,000	11%
8361-01	Donations		\$ 8,000	0%
8365-01	library promotion	\$ 441	\$ 6,000	7%
8370-01	postage	\$ 423	\$ 2,500	17%
8375-01	Advertising		\$ 3,500	0%
8385-01	memorials and tributes	\$ 99	\$ 500	20%
8432-01	mileage reimbursement		\$ -	0%
8396-01	bank charges and fees	\$ 137	\$ 150	91%
8399-01	ILL Loss/Damage	\$ 15	\$ 250	6%
	Total	\$ 7,481	\$ 62,900	12%

OUTSIDE SERVICES

8400-01	accounting	\$ 850	\$ 14,500	6%
8401-01	audit		\$ 9,500	0%
8402-01	legal fees	\$ 129	\$ 6,000	2%
8404-01	Staff Recognition		\$ 2,000	0%
8405-01	appraisal	\$ 238	\$ 1,500	16%
8305-01	architech/building consultant		\$ -	0%
8406-01	collection agency	\$ 18	\$ 200	9%
8408-01	strategic plan		\$ 500	0%
8410-01	printing	\$ 170	\$ 9,000	2%
8430-01	payroll expenses	\$ 893	\$ 4,500	20%
8435-01	background checks		\$ 150	0%
	Total	\$ 2,298	\$ 47,850	5%

INSURANCE

8460-05	liability insurance package	\$ -	\$ 15,000	0%
8470-05	directors/officers insurance	\$ -	\$ -	0%
	Total	\$ -	\$ 15,000	0%

OTHER EXPENSES

8360-01	Petty Cash	\$ -	\$ -	0%
8365-07	Building Promo	\$ 420	\$ -	0%
8395-01	Miscellaneous Expense	\$ -	\$ -	0%
	Total	\$ 420	\$ -	0%

OTHER EXPENSES

8600-01	Bond Interest	\$ 20,848	\$ -	0%
8600-02	Bond Principal	\$ -	\$ -	0%
8601-02	Debt Certificate Interest	\$ -	\$ 2,500	0%
	Total	\$ 20,848	\$ 2,500	834%

TOTAL OPERATING EXPENSES

\$ 180,046	\$ 1,054,838	17%
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NET INCOME

\$ 287,768	\$ 60,382
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North Riverside Public Library District

BALANCE SHEET

As of August 31, 2019

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1501-01 First American Checking (5001)	-21,246.61
1502-01 1st American Bank Donation A/C	15,000.00
Total 1501-01 First American Checking (5001)	-6,246.61
1505-07 Chase Bank	7,754.70
1509-07 Cash - IPTIP IL Funds	93,007.63
1512-02 Kadlec Annuity #71797	54,894.96
1515-01 BMO Harris eSPIRIT Checking (7115)	260.40
First American MM (5015)	0.00
1500-04 Cash-Audit Fund	289,246.17
1500-05 Cash-Liability Insurance Fund	16,500.70
1500-06 Cash-Unemployment Ins Fund	97,972.97
1500-07 Cash-Building Fund	4,454.17
1500-08 Cash-Social Security Fund	-15,116.92
1500-09 Cash-Pension Fund	26,826.23
1500-10 Cash-Debt Service Fund	25,205.00
1500-11 Equipment Fund	0.00
1500-12 Cash - IMRF Fund	0.00
1500-13 Capital Projects	6,640.28
1511-01 Invest/Savings 1st American Bank	15,000.00
Total First American MM (5015)	477,522.72
Total Bank Accounts	\$1,093,922.40
Accounts Receivable	
2000-01 RE Taxes Receivable-Corp	428,377.88
2000-04 Taxes Receivable-Audit	3,364.48
2000-05 Taxes Receivable-Insurance	2,070.30
2000-06 Taxes Receivable-Liab Insur	776.12
2000-07 Taxes Recievable-Bldg Fund	21,871.74
2000-08 Taxes Receivable-SS Fund	16,436.01
2000-09 Taxes Receivable-Pension Fund	5,952.83
Total Accounts Receivable	\$478,849.36
Other Current Assets	
1500-01 Kadlec Annuity	228,220.33
1500-02 Kadlect Annuity #19563	110,706.77
1500-03 Kadlec Annuity #37743	410,957.87

	TOTAL
2200-01 Due to/from Special Accounts	0.00
2200-07 Due to/from Building Fund	0.00
Total Other Current Assets	\$749,884.97
Total Current Assets	\$2,322,656.73
TOTAL ASSETS	\$2,322,656.73
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
4100-01 Accounts Payable	0.00
4100-05 Accounts Payable Liability	0.00
Fund	
4100-06 Accounts Payable	0.00
Unemployment Fund	
4100-07 Accounts Payable Building	0.00
Fund	
4100-09 Accounts Payable Pension	0.00
Fund	
Total Accounts Payable	\$0.00
Other Current Liabilities	
4200-01 Accrued Wages	9,167.87
4220-01 Federal Withholding	0.00
4230-01 ICMA Retirement	0.00
4240-01 State Withholding	0.00
4250-01 FICA Withholding	0.00
4265-01 Cafeteria Plan	0.00
4300-01 Deferred Tax Rev - Corp FD	428,377.06
4300-04 Deferred Tax Rev - Audit Fund	3,364.48
4300-05 Deferred Tax Rev Liability	2,070.30
Fund	
4300-06 Deferred Tax Rev	776.12
Unemployment	
4300-07 Deferred Tax Rev Building	21,871.74
Fund	
4300-08 Deferred Tax Rev SS	16,436.01
4300-09 Deferred Tax Rev Pension	5,952.83
Total Other Current Liabilities	\$488,016.41
Total Current Liabilities	\$488,016.41
Long-Term Liabilities	
8701-02 Debt Certificate Principle	17.30
Total Long-Term Liabilities	\$17.30
Total Liabilities	\$488,033.71
Equity	
3200-00 Retained Earnings	15,843.62
5600-01 General Fund Balance	1,287,777.00
5600-02 Debt Service Fund Balance	0.00
5600-03 Capital Projects Fund Balance	15,000.00
5600-04 Audit Fund	16,121.00
5600-05 Public Liability Fund Balance	95,642.00

	TOTAL
5600-06 Unemployment Insurance Fund Balance	4,311.00
5600-07 Building Fund Balance	55,964.00
5600-08 Social Security Fund Balance	25,038.00
5600-09 Pension Fund Balance	31,158.00
Opening Balance Equity	0.00
Net Income	287,768.40
Total Equity	\$1,834,623.02
TOTAL LIABILITIES AND EQUITY	\$2,322,656.73

