

Management Report

North Riverside Public Library District

For the period ended November 30, 2020



Prepared on

December 17, 2020

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Profit and Loss

July - November, 2020

	Total
INCOME	
6903-01 Fines & Fees	20,226.54
6904-01 Donations	13,565.18
6905-01 Grants	3,000.00
Interest	
6906-01 Interest Earned	150.65
Total Interest	150.65
Property Taxes	
6901-01 Property Tax	407,691.62
6901-04 Tax Revenue-Audit Fund	3,202.68
6901-05 Tax Revenue-Liability Ins	1,944.25
6901-06 Tax Revenue-Unemploy Ins	686.26
6901-07 Tax Revenue-Bldg Fund	20,818.92
6901-08 Tax Revenue-SS	15,671.59
6901-12 Property Tax - IMRF Fund	5,719.55
Total Property Taxes	455,734.87
Total Income	492,677.24
GROSS PROFIT	492,677.24
EXPENSES	
8360-01 Grants	850.00
Advertising & Marketing	
8361-01 Donations	27,000.00
8385-01 Memorials & Tributes	64.27
8410-01 Printing	1,972.07
Total Advertising & Marketing	29,036.34
Benefits	
7600-05 Health Insurance	4,096.30
7650-09 IMRF Pension	14,841.42
7670-01 Taxes-Fica Expense	15,841.15
Total Benefits	34,778.87
Building Expense	
8306-07 Building Supplies	2,366.54
8308-07 Service Contracts	24,053.91
8320-07 Building & Grounds	282.74
Total Building Expense	26,703.19
Computers/Technology	
8170-01 Computer Supplies	500.00
8171-01 Tech Service	18,825.46
8175-01 MLS Computer Fund	5,433.75
8190-01 Website	720.00
Total Computers/Technology	25,479.21
Insurance	

	Total
7660-06 Unemployment Insurance	-1,103.84
Total Insurance	-1,103.84
Legal & Professional Services	
8400-01 Accounting	5,850.00
8402-01 Legal Fees	3,151.65
8406-01 Collection Agency	8.95
8430-01 Payroll Expenses	2,812.91
Total Legal & Professional Services	11,823.51
Library Materials	
8090-01 Books on CD - Adult	512.14
8097-01 Music CD - Children	175.09
8104-01 Adult Fiction	3,157.60
8105-01 Adult Non-Fiction	2,939.65
8106-01 Children Fiction / Non-Fiction	2,132.37
8107-01 Young Adult Fiction/Non-Fiction	1,272.26
8108-01 eBooks	2,568.97
8115-01 Adult Large Print	494.45
8120-01 Newspapers	1,209.05
8130-01 Databases	6,361.22
8160-01 Adult DVDs - Fiction	219.39
8162-01 Children DVDs	540.88
8163-01 YA DVDs	288.12
Total Library Materials	21,871.19
Office Supplies & Software	
8202-01 Office Supplies	3,128.69
Total Office Supplies & Software	3,128.69
Programs & Strategic Initiatives	
8150-01 Children's Programs	1,173.82
8152-01 Children's Summer Reading Program	1,185.10
8153-01 Young Adult Programs	5.14
8155-01 Adult Programs	1,086.10
8157-01 Senior Programs	100.00
Total Programs & Strategic Initiatives	3,550.16
Salaries	
7504-01 Library Clerks	77,772.90
7507-01 Library Pages	8,414.26
7508-01 Administrators	116,060.12
7509-01 Salaries - Grant	6,146.25
Total Salaries	208,393.53
Travel & Training	
7800-01 Staff Training	10.00
8355-01 Memberships	585.00
Total Travel & Training	595.00
Utilities	

	Total
8301-07 Telephone	13,119.02
8302-07 Electricity	4,989.94
8303-07 Natural Gas	993.76
8304-07 Water/Garbage	114.40
Total Utilities	19,217.12
Total Expenses	384,322.97
NET OPERATING INCOME	108,354.27
OTHER EXPENSES	
Other Miscellaneous Expense	
8395-01 Miscellaneous Expense	37,636.74
Total Other Miscellaneous Expense	37,636.74
Total Other Expenses	37,636.74
NET OTHER INCOME	-37,636.74
NET INCOME	\$70,717.53

Balance Sheet

As of November 30, 2020

	Total
ASSETS	
Current Assets	
Bank Accounts	
1500-01 First American MM (5015)	-20,974.51
1500-04 Cash-Audit Fund	19,080.57
1500-05 Cash-Liability Insurance Fund	74,733.37
1500-06 Cash-Unemployment Ins Fund	4,256.51
1500-07 Cash-Building Fund	267,629.84
1500-08 Cash-Social Security Fund	49,785.79
1500-09 Cash-Pension Fund	17,709.21
1500-10 Cash-Debt Service Fund	0.00
1500-11 Equipment Fund	0.00
1500-12 Cash - IMRF Fund	16,022.69
1500-13 Capital Projects	30,000.00
Total 1500-01 First American MM (5015)	458,243.47
1501-01 First American Checking (5001)	77,991.45
1505-07 Chase Bank	7,765.94
1509-07 Cash - IPTIP IL Funds	94,353.25
1512-02 Kadlec Annuity #71797	56,672.96
1515-01 BMO Harris	0.00
Total Bank Accounts	695,027.07
Accounts Receivable	
2000-01 RE Taxes Receivable-Corp	436,360.40
2000-04 Taxes Receivable-Audit	3,427.90
2000-05 Taxes Receivable-Insurance	2,080.96
2000-06 Taxes Receivable-Liab Insur	734.51
2000-07 Taxes Recievable-Bldg Fund	22,282.88
2000-08 Taxes Receivable-SS Fund	16,773.57
2000-09 Taxes Receivable-Pension Fund	6,121.74
Total Accounts Receivable	487,781.96
Other Current Assets	
1500-01 Kadlec Annuity	232,007.33
1500-02 Kadlect Annuity #19563	110,302.36
1500-03 Kadlec Annuity #37743	408,774.87
2200-01 Due to/from Special Accounts	0.00
2400-01 Prepaid Expenses	6,274.86
2400-05 Prepaid Expenses 05	5,163.40
Total Other Current Assets	762,522.82
Total Current Assets	1,945,331.85
TOTAL ASSETS	\$1,945,331.85

LIABILITIES AND EQUITY

Liabilities

	Total
Current Liabilities	
Accounts Payable	
4100-01 Accounts Payable	6,275.96
4100-05 Accounts Payable Liability Fund	0.00
4100-06 Accounts Payable Unemployment Fund	0.00
4100-07 Accounts Payable Building Fund	7,013.61
4100-09 Accounts Payable Pension Fund	0.00
Total Accounts Payable	13,289.57
Other Current Liabilities	
4002-01 IMRF - Employee Contribution	0.00
4003-01 Child Support	122.59
4200-01 Accrued Wages	11,802.51
4220-01 Federal Withholding	0.00
4230-01 ICMA Retirement	2,122.22
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	436,359.58
4300-04 Deferred Tax Rev - Audit Fund	3,427.90
4300-05 Deferred Tax Rev Liability Fund	2,080.96
4300-06 Deferred Tax Rev Unemployment	734.51
4300-07 Deferred Tax Rev Building Fund	22,282.88
4300-08 Deferred Tax Rev SS	16,773.57
4300-09 Deferred Tax Rev Pension	6,121.74
Total Other Current Liabilities	501,828.46
Total Current Liabilities	515,118.03
Long-Term Liabilities	
8701-02 Debt Certificate Principle	0.00
Total Long-Term Liabilities	0.00
Total Liabilities	515,118.03
Equity	
3200-00 Retained Earnings	-168,473.76
5600-01 General Fund Balance	1,384,361.05
5600-02 Debt Service Fund Balance	0.00
5600-03 Capital Projects Fund Balance	15,000.00
5600-04 Audit Fund	10,082.00
5600-05 Public Liability Fund Balance	69,141.00
5600-06 Unemployment Insurance Fund Balance	2,068.00
5600-07 Building Fund Balance	34,805.00
5600-08 Social Security Fund Balance	5,994.00
5600-09 Pension Fund Balance	6,519.00
Opening Balance Equity	0.00
Net Income	70,717.53
Total Equity	1,430,213.82

	Total
TOTAL LIABILITIES AND EQUITY	\$1,945,331.85

North Riverside Public Library District
Budget vs Actual
November 2020

42%

REVENUE		Actual	Budget	% of Budget
6904-01	Donations	\$ 13,565.18	\$ 8,000	170%
6901-14	Estimated Loss Due to Property Assessment Appeals-Future Years	\$ -	\$ (15,000)	0%
6903-01	Fees and fines	\$ 20,226.54	\$ 12,000	169%
6905-01	Grants	\$ 3,000.00	\$ 50,000	6%
6906-01	Interest	\$ 150.65	\$ 1,000	15%
6901-01	Property tax	\$ 455,734.87	\$ 1,072,000	43%
6915-15	Loan Proceeds	\$ -	\$ -	0%
6920-01	Unrealized Income Annuities	\$ -	\$ 20,000	0%
6909-01	Memorial Books/Lost & Paid Materials	\$ -	\$ -	0%
	Total	\$ 492,677	\$ 1,148,000	43%

OPERATING EXPENSES	Actual	Budget	% of Budget
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SALARIES

7504-01	library clerks	\$ 77,773	\$ 196,375	40%
7507-01	library pages	\$ 8,414	\$ 25,168	33%
7508-01	administrators	\$ 116,060	\$ 279,810	41%
7509-01	Salaries - Grant	\$ 6,146	\$ -	0%
	Total	\$ 208,394	\$ 506,620	41%

BENEFITS

7600-05	health insurance	\$ 4,096	\$ 31,000	13%
7614-06	workers compensation	\$ -	\$ 2,500	0%
7650-09	pension fund	\$ 14,841	\$ 31,796	47%
7660-06	unemployment insurance	\$ (1,104)	\$ 800	-138%
7670-08	social security/mcare	\$ 15,841	\$ 38,354	41%
	Total	\$ 33,675	\$ 104,450	32%

TRAINING

7700-01	educational training trustees	\$ -	\$ 500	0%
7800-01	educational training staff	\$ 10	\$ 4,750	0%
	Total	\$ 10	\$ 5,250	0%

OPERATING EXPENSES

Actual

Budget

42%
% of Budget**MATERIALS**

8090-01	books on CD-adult	\$	512		0%
8091-01	books on CD-children	\$	-		0%
8096-01	compact disks-music-adult	\$	-		0%
8097-01	compact disks-music-children	\$	175		0%
8103-01	foreign language books	\$	-		0%
8104-01	adult fiction	\$	3,158		0%
8105-01	adult nonfiction	\$	2,940		0%
8106-01	children's fiction/nonfiction	\$	2,132		0%
8107-01	YA Fiction/nonfiction	\$	1,272		0%
8108-01	eBooks	\$	2,569		0%
8115-01	adult large print	\$	494		0%
8120-01	newspapers	\$	1,209		0%
8130-01	internet databases	\$	6,361		0%
8140-01	adult periodicals	\$	-		0%
8141-01	Children's Periodicals	\$	-		0%
8160-01	adult DVDs-feature movies	\$	219		0%
8161-01	Adult Games	\$	-		0%
8162-01	children's DVDs-movies	\$	541		0%
8163-01	ya DVDs	\$	288		0%
8164-01	foreign language DVDs	\$	-		0%
8166-01	children's games	\$	-		0%
	Total	\$	21,871	\$ -	0%

PROGRAMS

8150-01	children's programs	\$	1,174		0%
8152-01	children's summer reading program	\$	1,185		0%
8153-01	ya programs	\$	5		0%
8154-01	Makerspaces/library of things	\$	-		
8155-01	adult programs	\$	1,086		0%
8156-01	Technology programs	\$	-		0%
8157-01	senior programs	\$	100		0%
	Total	\$	3,550	\$ -	0%

STRATEGIC INITIATIVES

8158-01	Strategic Initiatives	\$	-	\$ 2,000	0%
	Total	\$	-	\$ 2,000	0%

OPERATING EXPENSES

Actual

Budget

42%
% of Budget**COMPUTERS**

8170-01	Compuer Supplies	\$ 500	\$ -	0%
8171-01	information technology	\$ 18,825	\$ 15,000	126%
8172-01	new computer equipment	\$ -	\$ 10,000	0%
8175-01	mls computer fund	\$ 5,434	\$ 19,000	29%
8180-01	software	\$ -	\$ 1,500	0%
8190-01	website	\$ 720	\$ 7,500	10%
8195-01	email	\$ -	\$ 300	0%
	Total	\$ 25,479	\$ 53,300	48%

OFFICE SUPPLIES

8202-01	Office Supplies	\$ 3,129	\$ 14,000	22%
	Total	\$ 3,129	\$ 14,000	22%

UTILITIES- OPERATING EXPENSE

8301-07	telephone	\$ 13,119	\$ 13,500	97%
8302-07	electricity	\$ 4,990	\$ 30,000	17%
8303-07	gas	\$ 994	\$ 7,000	14%
8304-07	water/garbage	\$ 114	\$ 2,000	6%
	Total	\$ 19,217	\$ 52,500	37%

BUILDING EXPENSE

8306-07	building supplies and maintenance	\$ 2,367	\$ 12,000	20%
8308-07	service contracts	\$ 24,054	\$ 42,500	57%
8315-07	fees and permits	\$ -	\$ 1,750	0%
8320-07	Building and Grounds	\$ 283	\$ -	0%
8330-01	casual labor	\$ -	\$ 3,500	0%
8335-07	building repairs	\$ -	\$ 32,000	0%
	Total	\$ 26,703	\$ 91,750	29%

TRAVEL

8341-01	Transportations	\$ -		0%
8342-01	lodging/meals/mileage	\$ -	\$ 2,000	0%
	Total	\$ -	\$ 2,000	0%

42%

OPERATING EXPENSES

Actual

Budget

% of Budget

OTHER EXPENSES

8355-01	memberships	\$ 585	\$ 2,200	27%
8360-01	Grants	\$ 850	\$ 50,000	2%
8361-01	Donations	\$ 27,000	\$ 8,000	338%
8365-01	library promotion	\$ -	\$ 6,000	0%
8370-01	postage	\$ -	\$ 2,500	0%
8375-01	Advertising	\$ -	\$ 4,500	0%
8385-01	memorials and tributes	\$ 64	\$ 500	13%
8432-01	mileage reimbursement	\$ -	\$ -	0%
8396-01	bank charges and fees	\$ -	\$ 150	0%
8399-01	ILL Loss/Damage	\$ -	\$ 250	0%
Total		\$ 28,499	\$ 74,100	38%

OUTSIDE SERVICES

8400-01	accounting	\$ 5,850	\$ 15,000	39%
8401-01	audit	\$ -	\$ 9,750	0%
8402-01	legal fees	\$ 3,152	\$ 6,000	53%
8404-01	Staff Recognition	\$ -	\$ 2,200	0%
8405-01	appraisal	\$ -	\$ 2,500	0%
8305-01	architech/building consultant	\$ -	\$ -	0%
8406-01	collection agency	\$ 9	\$ 200	4%
8408-01	strategic plan	\$ -	\$ 500	0%
8410-01	printing	\$ 1,972	\$ 10,000	20%
8430-01	payroll expenses	\$ 2,813	\$ 4,500	63%
8435-01	background checks	\$ -	\$ 150	0%
Total		\$ 13,796	\$ 50,800	27%

INSURANCE

8460-05	liability insurance package	\$ -	\$ 17,000	0%
8470-05	directors/officers insurance	\$ -	\$ -	0%
Total		\$ -	\$ 17,000	0%

OTHER EXPENSES

8360-01	Petty Cash	\$ -	\$ -	0%
8395-01	Miscellaneous Expense	\$ 37,637	\$ -	0%
Total		\$ 37,637	\$ -	0%

OTHER EXPENSES

8600-01	Bond Interest	\$ -	\$ -	0%
8600-02	Bond Principal	\$ -	\$ -	0%
8601-02	Debt Certificate Interest	\$ -	\$ 18,559	0%
8701-02	Debt Certificate Priniple	\$ -	\$ 39,100	0%
Total		\$ -	\$ 57,659	0%

TOTAL OPERATING EXPENSES

\$ 421,960	\$ 1,031,429
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41%

NET INCOME

\$ 70,718	\$ 116,571
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North Riverside Public Library District

BALANCE SHEET

As of November 30, 2020

	TOTAL
ASSETS	
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North Riverside Public Library District

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As of November 30, 2020

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2400-01 Prepaid Expenses	6,274.86
2400-05 Prepaid Expenses 05	5,163.40
Total Other Current Assets	\$762,522.82
Total Current Assets	\$1,945,331.85
TOTAL ASSETS	\$1,945,331.85



North Riverside Public Library District

BALANCE SHEET

As of November 30, 2020

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
4100-01 Accounts Payable	6,275.96
4100-05 Accounts Payable Liability Fund	0.00
4100-06 Accounts Payable Unemployment Fund	0.00
4100-07 Accounts Payable Building Fund	7,013.61
4100-09 Accounts Payable Pension Fund	0.00
Total Accounts Payable	\$13,289.57
Other Current Liabilities	
4002-01 IMRF - Employee Contribution	0.00
4003-01 Child Support	122.59
4200-01 Accrued Wages	11,802.51
4220-01 Federal Withholding	0.00
4230-01 ICMA Retirement	2,122.22
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	436,359.58
4300-04 Deferred Tax Rev - Audit Fund	3,427.90
4300-05 Deferred Tax Rev Liability Fund	2,080.96
4300-06 Deferred Tax Rev Unemployment	734.51
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4300-08 Deferred Tax Rev SS	16,773.57
4300-09 Deferred Tax Rev Pension	6,121.74
Total Other Current Liabilities	\$501,828.46
Total Current Liabilities	\$515,118.03
Long-Term Liabilities	
8701-02 Debt Certificate Principle	0.00
Total Long-Term Liabilities	\$0.00
Total Liabilities	\$515,118.03
Equity	
3200-00 Retained Earnings	-168,473.76
5600-01 General Fund Balance	1,384,361.05
5600-02 Debt Service Fund Balance	0.00
5600-03 Capital Projects Fund Balance	15,000.00
5600-04 Audit Fund	10,082.00
5600-05 Public Liability Fund Balance	69,141.00



North Riverside Public Library District

BALANCE SHEET

As of November 30, 2020

	TOTAL
5600-06 Unemployment Insurance Fund Balance	2,068.00
5600-07 Building Fund Balance	34,805.00
5600-08 Social Security Fund Balance	5,994.00
5600-09 Pension Fund Balance	6,519.00
Opening Balance Equity	0.00
Net Income	70,717.53
Total Equity	\$1,430,213.82
TOTAL LIABILITIES AND EQUITY	\$1,945,331.85



North Riverside Public Library District

Check Detail

November 2020

Date	Transaction Type	Name	Memo/Description	Amount
11/07/2020	Check	AT&T..	INV S668163163-20296	\$ 300.99
11/07/2020	Check	CyberOptik	Website yearly 11/28/2020 - 11/27/2021	\$ 720.00
11/07/2020	Check	Coverall North America	October cleaning	\$ 1,227.56
11/07/2020	Check	Dynegy Energy Services	Inv 147121720101 current charges prior months dues	\$ 1,434.02
11/07/2020	Check	Peregrine, Stine, Newman, Ritzman & Bruckner, Ltd.	Legal Services rendered July thru September	\$ 1,125.00
11/07/2020	Check	Scholastic	Childen Summer Reading Program, Children Programs	\$ 858.92
11/07/2020	Check	Elena Yescas	Window cleaning, Statue cleaning, Furnance, atorage rooms	\$ 1,450.00
11/12/2020	Check	Comcast	TELEPHONES SERV nOV 07 2020 - DEC 6 2020	\$ 239.85
11/12/2020	Check	INGRAM LIBRARY SERVICES	ADULT NON FICTION	\$ 16.54
11/12/2020	Check	LEAF	Copier contract August & September	\$ 1,051.60
11/12/2020	Check	BMO Harris Bank	Adobe	\$ 80.43
11/13/2020	Check	TBS	Cost per fax program 3rd Qtr. 2020	\$ 15.84
11/30/2020	Expense	IMRF	November IMRF	\$ 3,854.42
11/30/2020	Expense	Paychex - Human Resource Services	October Payroll	\$ 766.90
11/30/2020	Expense	CHASE	Chase Credit Card	\$ 23,197.93
11/30/2020	Expense	ICMA	ICMA 11/16/20 304650	\$ 2,644.44
11/30/2020	Expense	Nicor Gas	Nicor Gas Payment	\$ 189.20
11/30/2020	Expense	Quick Books	Intuit Checks	\$ 414.57
11/30/2020	Expense	MISC	Misc	\$ 198.17
Total				\$ 39,786.38