

Management Report

North Riverside Public Library District
For the period ended April 30, 2021



Prepared on

May 14, 2021

Table of Contents

Profit and Loss3

Balance Sheet.....6

Profit and Loss

July 2020 - April 2021

	Total
INCOME	
6903-01 Fines & Fees	20,358.34
6904-01 Donations	38,663.18
6905-01 Grants	19,387.50
6909-01 Memorial Books/Lost & Paid Mat	38.03
Interest	
6906-01 Interest Earned	197.95
Total Interest	197.95
Property Taxes	
6901-01 Property Tax	842,085.01
6901-04 Tax Revenue-Audit Fund	6,615.10
6901-05 Tax Revenue-Liability Ins	4,015.83
6901-06 Tax Revenue-Unemploy Ins	1,417.48
6901-07 Tax Revenue-Bldg Fund	43,001.38
6901-08 Tax Revenue-SS	32,369.58
6901-12 Property Tax - IMRF Fund	11,813.69
Total Property Taxes	941,318.07
Total Income	1,019,963.07
GROSS PROFIT	
EXPENSES	
8360-01 Grants	6,930.77
Advertising & Marketing	
8361-01 Donations	28,428.13
8365-01 Library Promotion	445.00
8370-01 Postage	310.45
8375-01 Advertising	25.00
8385-01 Memorials & Tributes	4,913.74
8404-01 Staff Recognition	1,177.66
8410-01 Printing	5,916.21
Total Advertising & Marketing	41,216.19
Bank Charges & Fees	
8396-01 Bank Charges & Fees	0.00
Total Bank Charges & Fees	0.00
Benefits	
7600-05 Health Insurance	15,894.99
7650-09 IMRF Pension	25,734.06
7670-01 Taxes-Fica Expense	32,785.51
Total Benefits	74,414.56
Building Expense	
8306-07 Building Supplies	6,563.76
8308-07 Service Contracts	38,227.11
8315-07 Fees & Permits	1,007.00

	Total
8320-07 Building & Grounds	11,641.74
8335-07 Bulding Repairs	375.00
Total Building Expense	57,814.61
Computers/Technology	
8170-01 Computer Supplies	500.00
8171-01 Tech Service	27,939.17
8172-01 Computer Equipment	22,500.22
8175-01 MLS Computer Fund	21,735.00
8180-01 Software	344.38
8190-01 Website	898.00
Total Computers/Technology	73,916.77
Insurance	
7660-06 Unemployment Insurance	-903.92
8460-05 Liability Insurance	17,590.00
Total Insurance	16,686.08
Interest Paid	
8600-02 Debt Service-Principal	33,115.83
Total Interest Paid	33,115.83
Legal & Professional Services	
8400-01 Accounting	9,175.00
8401-04 Audit	10,000.00
8402-01 Legal Fees	4,356.66
8406-01 Collection Agency	8.95
8430-01 Payroll Expenses	5,779.01
8435-01 Background Checks	57.00
Total Legal & Professional Services	29,376.62
Library Materials	
8090-01 Books on CD - Adult	1,030.56
8097-01 Music CD - Children	393.71
8103-01 Foreign Lang. Books	871.89
8104-01 Adult Fiction	8,073.35
8105-01 Adult Non-Fiction	6,822.06
8106-01 Children Fiction / Non-Fiction	5,254.09
8107-01 Young Adult Fiction/Non-Fiction	3,768.44
8108-01 eBooks	6,835.66
8115-01 Adult Large Print	1,187.07
8120-01 Newspapers	1,714.75
8130-01 Databases	13,109.08
8140-01 Adult Periodicals	900.00
8141-01 Children/YA Periodicals	287.81
8160-01 Adult DVDs - Fiction	1,668.02
8161-01 Adult Games	843.49
8162-01 Children DVDs	884.92
8163-01 YA DVDs	539.00

	Total
8399-01 ILL Loss/Damage	145.11
Total Library Materials	54,329.01
Office Supplies & Software	
8202-01 Office Supplies	4,201.39
Total Office Supplies & Software	4,201.39
Programs & Strategic Initiatives	
8150-01 Children's Programs	1,756.07
8152-01 Children's Summer Reading Program	1,683.01
8153-01 Young Adult Programs	5.14
8154-01 Makerspaces/library of things	609.41
8155-01 Adult Programs	2,309.93
8156-01 Technology Programs	5.97
8157-01 Senior Programs	515.89
Total Programs & Strategic Initiatives	6,885.42
Salaries	
7504-01 Library Clerks	164,645.12
7507-01 Library Pages	15,973.75
7508-01 Administrators	239,161.41
7509-01 Salaries - Grant	11,466.25
Total Salaries	431,246.53
Travel & Training	
7700-01 Trustee Training	540.00
7800-01 Staff Training	188.00
8355-01 Memberships	895.00
Total Travel & Training	1,623.00
Utilities	
8301-07 Telephone	22,406.59
8302-07 Electricity	14,343.50
8303-07 Natural Gas	3,574.54
8304-07 Water/Garbage	343.20
Total Utilities	40,667.83
Total Expenses	872,424.61
NET OPERATING INCOME	147,538.46
OTHER EXPENSES	
Other Miscellaneous Expense	
8395-01 Miscellaneous Expense	32,117.36
Total Other Miscellaneous Expense	32,117.36
Total Other Expenses	32,117.36
NET OTHER INCOME	-32,117.36
NET INCOME	\$115,421.10

Balance Sheet

As of April 30, 2021

	Total
ASSETS	
Current Assets	
Bank Accounts	
1500-01 First American MM (5015)	449,962.55
1500-04 Cash-Audit Fund	13,767.99
1500-05 Cash-Liability Insurance Fund	55,417.95
1500-06 Cash-Unemployment Ins Fund	4,714.73
1500-07 Cash-Building Fund	-59,059.70
1500-08 Cash-Social Security Fund	34,112.78
1500-09 Cash-Pension Fund	-10,302.79
1500-10 Cash-Debt Service Fund	0.00
1500-11 Equipment Fund	0.00
1500-12 Cash - IMRF Fund	22,116.83
1500-13 Capital Projects	30,000.00
Total 1500-01 First American MM (5015)	540,730.34
1501-01 First American Checking (5001)	28,942.18
1505-07 Chase Bank	7,766.24
1509-07 Cash - IPTIP IL Funds	94,377.88
1512-02 Kadlec Annuity #71797	53,582.49
1515-01 BMO Harris	0.00
Total Bank Accounts	725,399.13
Accounts Receivable	
2000-01 RE Taxes Receivable-Corp	0.00
2000-04 Taxes Receivable-Audit	0.00
2000-05 Taxes Receivable-Insurance	0.00
2000-06 Taxes Receivable-Liab Insur	0.00
2000-07 Taxes Recievable-Bldg Fund	0.00
2000-08 Taxes Receivable-SS Fund	0.00
2000-09 Taxes Receivable-Pension Fund	0.00
Total Accounts Receivable	0.00
Other Current Assets	
1500-01 Kadlec Annuity	250,502.21
1500-02 Kadlect Annuity #19563	116,393.94
1500-03 Kadlec Annuity #37743	402,915.09
2200-01 Due to/from Special Accounts	162,913.00
2200-09 Due to/from Pension Fund	-13,306.00
2400-01 Prepaid Expenses	0.00
2400-05 Prepaid Expenses 05	0.00
Total Other Current Assets	919,418.24
Total Current Assets	1,644,817.37
TOTAL ASSETS	\$1,644,817.37

LIABILITIES AND EQUITY

	Total
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	
4002-01 IMRF - Employee Contribution	1,290.38
4003-01 Child Support	122.59
4200-01 Accrued Wages	11,802.51
4220-01 Federal Withholding	0.00
4230-01 ICMA Retirement	2,227.63
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	-0.82
4300-04 Deferred Tax Rev - Audit Fund	0.00
4300-05 Deferred Tax Rev Liability Fund	0.00
4300-06 Deferred Tax Rev Unemployment	0.00
4300-07 Deferred Tax Rev Building Fund	0.00
4300-08 Deferred Tax Rev SS	0.00
4300-09 Deferred Tax Rev Pension	0.00
4470-07 Due to/from Corp - Building fund	149,607.00
Total Other Current Liabilities	165,049.29
Total Current Liabilities	165,049.29
Long-Term Liabilities	
8701-02 Debt Certificate Principle	0.00
Total Long-Term Liabilities	0.00
Total Liabilities	165,049.29
Equity	
3200-00 Retained Earnings	606.98
5600-01 General Fund Balance	1,440,067.00
5600-02 Debt Service Fund Balance	0.00
5600-03 Capital Projects Fund Balance	30,000.00
5600-04 Audit Fund	7,153.00
5600-05 Public Liability Fund Balance	56,565.00
5600-06 Unemployment Insurance Fund Balance	3,297.00
5600-07 Building Fund Balance	-158,975.00
5600-08 Social Security Fund Balance	1,743.00
5600-09 Pension Fund Balance	-16,110.00
Opening Balance Equity	0.00

	Total
Net Income	115,421.10
Total Equity	1,479,768.08
TOTAL LIABILITIES AND EQUITY	\$1,644,817.37

North Riverside Public Library District
Budget vs Actual
April 2021

83%

REVENUE

Actual

Budget

% of Budget

6904-01	Donations	\$ 38,663	\$ 8,000	483%
6901-14	Estimated Loss Due to Property Assessment Appeals-Future Years	\$ -	\$ (15,000)	0%
6903-01	Fees and fines	\$ 20,358	\$ 12,000	170%
6905-01	Grants	\$ 19,388	\$ 50,000	39%
6906-01	Interest	\$ 198	\$ 1,000	20%
6901-01	Property tax	\$ 941,318	\$ 1,072,000	88%
6915-15	Loan Proceeds	\$ -	\$ -	0%
6920-01	Unrealized Income Annuities	\$ -	\$ 20,000	0%
6909-01	Memorial Books/Lost & Paid Materials	\$ 38	\$ -	0%
	Total	\$ 1,019,963	\$ 1,148,000	89%

OPERATING EXPENSES

Actual

Budget

% of Budget

SALARIES

7504-01	library clerks	\$ 164,645	\$ 196,375	84%
7507-01	library pages	\$ 15,974	\$ 25,168	63%
7508-01	administrators	\$ 239,161	\$ 279,810	85%
7509-01	Salaries - Grant	\$ 11,466	\$ -	0%
	Total	\$ 431,247	\$ 506,620	85%

BENEFITS

7600-05	health insurance	\$ 15,895	\$ 31,000	51%
7614-06	workers compensation	\$ -	\$ 2,500	0%
7650-09	pension fund	\$ 25,734	\$ 31,796	81%
7660-06	unemployment insurance	\$ (904)	\$ 800	-113%
7670-08	social security/mcare	\$ 32,786	\$ 38,354	85%
	Total	\$ 73,511	\$ 104,450	70%

TRAINING

7700-01	educational training trustees	\$ 540	\$ 500	108%
7800-01	educational training staff	\$ 188	\$ 4,750	4%
	Total	\$ 728	\$ 5,250	14%

OPERATING EXPENSES

Actual

Budget

83%
% of Budget**MATERIALS**

8090-01	books on CD-adult	\$	1,031		0%
8091-01	books on CD-children	\$	-		0%
8096-01	compact disks-music-adult	\$	-		0%
8097-01	compact disks-music-children	\$	394		0%
8103-01	foreign language books	\$	872		0%
8104-01	adult fiction	\$	8,073		0%
8105-01	adult nonfiction	\$	6,822		0%
8106-01	children's fiction/nonfiction	\$	5,254		0%
8107-01	YA Fiction/nonfiction	\$	3,768		0%
8108-01	eBooks	\$	6,836		0%
8115-01	adult large print	\$	1,187		0%
8120-01	newspapers	\$	1,715		0%
8130-01	internet databases	\$	13,109		0%
8140-01	adult periodicals	\$	900		0%
8141-01	Children's Periodicals	\$	288		0%
8160-01	adult DVDs-feature movies	\$	1,668		0%
8161-01	Adult Games	\$	843		0%
8162-01	children's DVDs-movies	\$	885		0%
8163-01	ya DVDs	\$	539		0%
8164-01	foreign language DVDs	\$	-		0%
8166-01	children's games	\$	-		0%
	Total	\$	54,184	\$ -	0%

PROGRAMS

8150-01	children's programs	\$	1,756		0%
8152-01	children's summer reading program	\$	1,683		0%
8153-01	ya programs	\$	5		0%
8154-01	Makerspaces/library of things	\$	609		
8155-01	adult programs	\$	2,310		0%
8156-01	Technology programs	\$	6		0%
8157-01	senior programs	\$	516		0%
	Total	\$	6,885	\$ -	0%

STRATEGIC INITIATIVES

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

OPERATING EXPENSES	Actual	Budget	83% % of Budget
---------------------------	---------------	---------------	----------------------------

COMPUTERS

8170-01	Compuer Supplies	\$ 500	\$ -	0%
8171-01	information technology	\$ 27,939	\$ 15,000	186%
8172-01	new computer equipment	\$ 22,500	\$ 10,000	225%
8175-01	mls computer fund	\$ 21,735	\$ 19,000	114%
8180-01	software	\$ 344	\$ 1,500	23%
8190-01	website	\$ 898	\$ 7,500	12%
8195-01	email	\$ -	\$ 300	0%
	Total	\$ 73,917	\$ 53,300	139%

OFFICE SUPPLIES

8202-01	Office Supplies	\$ 4,201	\$ 14,000	30%
	Total	\$ 4,201	\$ 14,000	30%

UTILITIES- OPERATING EXPENSE

8301-07	telephone	\$ 22,407	\$ 13,500	166%
8302-07	electricity	\$ 14,344	\$ 30,000	48%
8303-07	gas	\$ 3,575	\$ 7,000	51%
8304-07	water/garbage	\$ 343	\$ 2,000	17%
	Total	\$ 40,668	\$ 52,500	77%

BUILDING EXPENSE

8306-07	building supplies and maintenance	\$ 6,564	\$ 12,000	55%
8308-07	service contracts	\$ 38,227	\$ 42,500	90%
8315-07	fees and permits	\$ 1,007	\$ 1,750	58%
8320-07	Building and Grounds	\$ 11,642	\$ -	0%
8330-01	casual labor	\$ -	\$ 3,500	0%
8335-07	building repairs	\$ 375	\$ 32,000	1%
	Total	\$ 57,815	\$ 91,750	63%

TRAVEL

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

OPERATING EXPENSES	Actual	Budget	83% % of Budget
---------------------------	---------------	---------------	----------------------------------

OTHER EXPENSES

8355-01	memberships	\$ 895	\$ 2,200	41%
8360-01	Grants	\$ 6,931	\$ 50,000	14%
8361-01	Donations	\$ 28,428	\$ 8,000	355%
8365-01	library promotion	\$ 445	\$ 6,000	7%
8370-01	postage	\$ 310	\$ 2,500	12%
8375-01	Advertising	\$ 25	\$ 4,500	1%
8385-01	memorials and tributes	\$ 4,914	\$ 500	983%
8432-01	mileage reimbursement	\$ -	\$ -	0%
8396-01	bank charges and fees	\$ -	\$ 150	0%
8399-01	ILL Loss/Damage	\$ 145	\$ 250	58%
	Total	\$ 42,093	\$ 74,100	57%

OUTSIDE SERVICES

8400-01	accounting	\$ 9,175	\$ 15,000	61%
8401-01	audit	\$ 10,000	\$ 9,750	103%
8402-01	legal fees	\$ 4,357	\$ 6,000	73%
8404-01	Staff Recognition	\$ 1,178	\$ 2,200	54%
8405-01	appraisal	\$ -	\$ 2,500	0%
8305-01	architech/buidling consultant	\$ -	\$ -	0%
8406-01	collection agency	\$ 9	\$ 200	4%
8408-01	strategic plan	\$ -	\$ 500	0%
8410-01	printing	\$ 5,916	\$ 10,000	59%
8430-01	payroll expenses	\$ 5,779	\$ 4,500	128%
8435-01	background checks	\$ 57	\$ 150	38%
	Total	\$ 36,470	\$ 50,800	72%

INSURANCE

8460-05	liability insurance package	\$ 17,590	\$ 17,000	103%
8470-05	directors/officers insurance	\$ -	\$ -	0%
	Total	\$ 17,590	\$ 17,000	103%

OTHER EXPENSES

8360-01	Petty Cash	\$ -	\$ -	0%
8395-01	Miscellaneous Expense	\$ 32,117	\$ -	0%
	Total	\$ 32,117	\$ -	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 Prinicple	\$ 33,115	\$ 39,100	85%
	Total	\$ 33,115	\$ 57,659	57%

TOTAL OPERATING EXPENSES	\$ 904,541	\$ 1,031,429	88%
---------------------------------	-------------------	---------------------	------------

NET INCOME	\$ 115,422	\$ 116,571
-------------------	-------------------	-------------------

North Riverside Public Library District

Balance Sheet As of April 30, 2021

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1500-01 First American MM (5015)	612,875.55
1500-04 Cash-Audit Fund	13,767.99
1500-05 Cash-Liability Insurance Fund	55,417.95
1500-06 Cash-Unemployment Ins Fund	4,714.73
1500-07 Cash-Building Fund	-208,666.70
1500-08 Cash-Social Security Fund	34,112.78
1500-09 Cash-Pension Fund	-23,608.79
1500-10 Cash-Debt Service Fund	0.00
1500-11 Equipment Fund	0.00
1500-12 Cash - IMRF Fund	22,116.83
1500-13 Capital Projects	30,000.00
Total 1500-01 First American MM (5015)	540,730.34
1501-01 First American Checking (5001)	28,942.18
1505-07 Chase Bank	7,766.24
1509-07 Cash - IPTIP IL Funds	94,377.88
1512-02 Kadlec Annuity #71797	53,582.49
1515-01 BMO Harris	0.00
Total Bank Accounts	\$725,399.13
Accounts Receivable	
2000-01 RE Taxes Receivable-Corp	0.00
2000-04 Taxes Receivable-Audit	0.00
2000-05 Taxes Receivable-Insurance	0.00
2000-06 Taxes Receivable-Liab Insur	0.00
2000-07 Taxes Recievable-Bldg Fund	0.00
2000-08 Taxes Receivable-SS Fund	0.00
2000-09 Taxes Receivable-Pension Fund	0.00
Total Accounts Receivable	\$0.00
Other Current Assets	
1500-01 Kadlec Annuity	250,502.21
1500-02 Kadlect Annuity #19563	116,393.94
1500-03 Kadlec Annuity #37743	402,915.09
2200-01 Due to/from Special Accounts	0.00
2200-09 Due to/from Pension Fund	0.00
2400-01 Prepaid Expenses	0.00
2400-05 Prepaid Expenses 05	0.00
Total Other Current Assets	\$769,811.24
Total Current Assets	\$1,495,210.37
TOTAL ASSETS	\$1,495,210.37

North Riverside Public Library District

Balance Sheet As of April 30, 2021

	TOTAL
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	
4002-01 IMRF - Employee Contribution	1,910.06
4003-01 Child Support	0.00
4200-01 Accrued Wages	11,802.51
4220-01 Federal Withholding	0.00
4230-01 ICMA Retirement	2,227.63
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	0.00
4300-04 Deferred Tax Rev - Audit Fund	0.00
4300-05 Deferred Tax Rev Liability Fund	0.00
4300-06 Deferred Tax Rev Unemployment	0.00
4300-07 Deferred Tax Rev Building Fund	0.00
4300-08 Deferred Tax Rev SS	0.00
4300-09 Deferred Tax Rev Pension	0.00
4470-07 Due to/from Corp - Building fund	0.00
Total Other Current Liabilities	\$15,940.20
Total Current Liabilities	\$15,940.20
Long-Term Liabilities	
8701-02 Debt Certificate Principle	0.00
Total Long-Term Liabilities	\$0.00
Total Liabilities	\$15,940.20
Equity	
3200-00 Retained Earnings	606.98
5600-01 General Fund Balance	1,440,067.00
5600-02 Debt Service Fund Balance	0.00
5600-03 Capital Projects Fund Balance	30,000.00
5600-04 Audit Fund	7,153.00
5600-05 Public Liability Fund Balance	56,565.00
5600-06 Unemployment Insurance Fund Balance	3,297.00

North Riverside Public Library District

Balance Sheet As of April 30, 2021

	TOTAL
5600-07 Building Fund Balance	-158,975.00
5600-08 Social Security Fund Balance	1,743.00
5600-09 Pension Fund Balance	-16,110.00
Opening Balance Equity	0.00
Net Income	114,923.19
Total Equity	\$1,479,270.17
TOTAL LIABILITIES AND EQUITY	\$1,495,210.37



North Riverside Public Library District
Check Detail
April 2021

Date	Name	Memo/Description	Amount
04/03/2021	AT&T..	S668163163-21022, S668163163-21081	593.62
04/03/2021	AT&T	708Z4004304042	359.72
04/03/2021	Black Stone	Books on CD	118.86
04/03/2021	Baker & Taylor	Children Fiction, Non Fiction, Young Adult, Adult Fiction, Children, Young Adult	1,222.73
04/03/2021	CAPITAL ONE	Adult Programs, Grants, Staff Training, Adult Games, Office Supplies, Website, Children Programs, Adult DVDs, Children Fiction/Non Fiction, Children Summer, Donations	3,482.82
04/03/2021	CENGAGE Learning	Adult Large Print	74.07
04/03/2021	Marla Curran	Spice Club	24.89
04/03/2021	Franczek Radelet	Inv# 114004, 114007 January	538.98
04/03/2021	FIRST AMERICAN BANK .	Databases, Technology Programs, Software, Grants	84.06
04/03/2021	INGRAM LIBRARY SERVICES	Adult Fiction, Foreign Language Books, Adult Non Fiction	2,457.44
04/03/2021	Technology Management Rev Fund	Billing # T2222065 Inv. T2119886	133.00
04/03/2021	Illinois Library Association	Trustee Training - Al Pineda	90.00
04/03/2021	Library Furniture International	Building Grounds	9,241.00
04/03/2021	Lauterbach & Amen, LLP	Professional Services March 2021	900.00
04/03/2021	Midwest Tape	Music CDs, Adult DVDs, YA DVDs, Children DVDs	156.40
04/03/2021	OverDrive, Inc	Library Materials E-Books, Databases	1,106.71
04/03/2021	Outsource Solutions Group	Tech Services, Computer Equipment	337.55
04/03/2021	Quinlan Security Systems	CCTV System Additional cameras	474.60
04/03/2021	Recorded Books, Inc	Circulations	41.86
04/03/2021	Seaway Supply Co.	Toilet Disinfectant, Floor Cleaner, Kitchen Towels, Clorox Wipes	173.07
04/03/2021	Terminix	Invoice 404616009	98.00
04/03/2021	W&E BAUM	Shipping for Tree of Life	408.44
04/12/2021	Nicor Gas	Nicor Gas Payment	808.85
04/17/2021	Black Stone	Books on CD	82.68
04/17/2021	Asma Bohra	Adult programs	150.00
04/17/2021	CENGAGE Learning	Adult Large Print	98.11
04/17/2021	Call One	Account 1214699-1141076 Inv 399953	14.80
04/17/2021	Comcast	Internet SERV April 07 2021 - May 6 2021	293.40

04/17/2021	Coverall North America	April Cleaning	1,227.56
04/17/2021	Colley Elevator Co.	Inspection	409.00
04/17/2021	Marla Curran	Supplies for Crafternoons	3.32
04/17/2021	Dynegy Energy Services	Inv 147121721021	1,220.77
04/17/2021	Hinckley Springs	2429867 02241	26.50
04/17/2021	INGRAM LIBRARY SERVICES	Adult Fiction, Foreign Language Books, Adult Non Fiction	95.96
04/17/2021	Johnson Controls Security Solutions	05-01-21 - 07-31-21	110.94
04/17/2021	LEAF	Copier Contract February 11513848	719.31
04/17/2021	Museum of Bad Art, Inc	program 6/9/21, 6/23/21, 7/7/21, 7/24/21	-125.00
04/17/2021	Midwest Tape	MOBA 4 programs	125.00
04/17/2021	Michelle Nichols-Yehling	YA DVDs, Children DVDs	78.71
04/17/2021	Michelle Nichols-Yehling	Adult programs The Space Racer	125.00
04/17/2021	Nitech Fire & Security Industries, Inc	Service from May 1 2021 - July 31 2021	315.90
04/17/2021	Olsson Roofing Company, Inc	Roof repair Service Dec 2020	650.00
04/17/2021	Recorded Books, Inc	Databases	11.96
04/17/2021	Outsource Solutions Group	Tech Services	740.00
04/17/2021	Roscoe	Mats	156.41
04/17/2021	Sound Design Inc	Installation of 9 Waps	3,836.00
04/17/2021	Seaway Supply Co.	Toilet Disinfectant, Floor Cleaner, Kitchen Towels, Clorox Wipes	208.80
04/17/2021	Terminix	Invoice 406729501	102.00
04/17/2021	Village of N. Riverside	Business License, Water Operations	114.40
04/17/2021	Elena Yescas	Cleaning	1,450.00
04/20/2021	FIRST AMERICAN BANK .	Databases, Technology Programs, Software, Grants, Staff Admarys, Office Supplies Canvas, Makerspace	414.92
04/20/2021	Midwest Tape	Adult DVDs, Children DVDs	54.97
04/20/2021	WALLABY TALES	Children Summer program	350.00
04/20/2021	Roscoe	Acct#1889-07544 INV 1679668, 1683566, 1687433, 1691283	609.85
04/20/2021	INGRAM LIBRARY SERVICES	Adult Fiction, Foreign Lanugage Books, Adult Non Fiction	348.11
04/20/2021	Veronica Martinez	Clorox Wipes	16.99
04/20/2021	INGRAM LIBRARY SERVICES	Adult Fiction, Foreign Language Books, Adult Non Fiction	64.95
04/20/2021	Outsource Solutions Group	Tech Services, Computer Equipment	239.40
04/20/2021	Trimline Landscaping	Snow Plow and Fertilizing	240.00
04/20/2021	SWAN	Reciprocal borrowing	6,170.75
04/30/2021	ICMA	April ICMA	2,560.00
04/30/2021	Paychex - Human Resource Services	Payroll 04.21	727.10
		Total	\$ 46,965.24

Management Report

North Riverside Public Library District
For the period ended April 30, 2021



Prepared on

May 14, 2021

Table of Contents

Profit and Loss3

Balance Sheet.....6

Profit and Loss

July 2020 - April 2021

	Total
INCOME	
6903-01 Fines & Fees	20,358.34
6904-01 Donations	38,663.18
6905-01 Grants	19,387.50
6909-01 Memorial Books/Lost & Paid Mat	38.03
Interest	
6906-01 Interest Earned	197.95
Total Interest	197.95
Property Taxes	
6901-01 Property Tax	842,085.01
6901-04 Tax Revenue-Audit Fund	6,615.10
6901-05 Tax Revenue-Liability Ins	4,015.83
6901-06 Tax Revenue-Unemploy Ins	1,417.48
6901-07 Tax Revenue-Bldg Fund	43,001.38
6901-08 Tax Revenue-SS	32,369.58
6901-12 Property Tax - IMRF Fund	11,813.69
Total Property Taxes	941,318.07
Total Income	1,019,963.07
GROSS PROFIT	1,019,963.07
EXPENSES	
8360-01 Grants	6,930.77
Advertising & Marketing	
8361-01 Donations	28,428.13
8365-01 Library Promotion	445.00
8370-01 Postage	310.45
8375-01 Advertising	25.00
8385-01 Memorials & Tributes	4,913.74
8404-01 Staff Recognition	1,177.66
8410-01 Printing	5,916.21
Total Advertising & Marketing	41,216.19
Bank Charges & Fees	
8396-01 Bank Charges & Fees	0.00
Total Bank Charges & Fees	0.00
Benefits	
7600-05 Health Insurance	15,894.99
7650-09 IMRF Pension	26,353.74
7670-01 Taxes-Fica Expense	32,785.51
Total Benefits	75,034.24
Building Expense	
8306-07 Building Supplies	6,563.76
8308-07 Service Contracts	38,227.11
8315-07 Fees & Permits	1,007.00

	Total
8320-07 Building & Grounds	11,641.74
8335-07 Bulding Repairs	375.00
Total Building Expense	57,814.61
Computers/Technology	
8170-01 Computer Supplies	500.00
8171-01 Tech Service	27,939.17
8172-01 Computer Equipment	22,500.22
8175-01 MLS Computer Fund	21,735.00
8180-01 Software	344.38
8190-01 Website	898.00
Total Computers/Technology	73,916.77
Insurance	
7660-06 Unemployment Insurance	-903.92
8460-05 Liability Insurance	17,590.00
Total Insurance	16,686.08
Interest Paid	
8600-02 Debt Service-Principal	33,115.83
Total Interest Paid	33,115.83
Legal & Professional Services	
8400-01 Accounting	9,175.00
8401-04 Audit	10,000.00
8402-01 Legal Fees	4,356.66
8406-01 Collection Agency	8.95
8430-01 Payroll Expenses	5,779.01
8435-01 Background Checks	57.00
Total Legal & Professional Services	29,376.62
Library Materials	
8090-01 Books on CD - Adult	1,030.56
8097-01 Music CD - Children	393.71
8103-01 Foreign Lang. Books	871.89
8104-01 Adult Fiction	8,073.35
8105-01 Adult Non-Fiction	6,822.06
8106-01 Children Fiction / Non-Fiction	5,254.09
8107-01 Young Adult Fiction/Non-Fiction	3,768.44
8108-01 eBooks	6,835.66
8115-01 Adult Large Print	1,187.07
8120-01 Newspapers	1,714.75
8130-01 Databases	13,109.08
8140-01 Adult Periodicals	900.00
8141-01 Children/YA Periodicals	287.81
8160-01 Adult DVDs - Fiction	1,668.02
8161-01 Adult Games	843.49
8162-01 Children DVDs	884.92
8163-01 YA DVDs	539.00

	Total
8399-01 ILL Loss/Damage	145.11
Total Library Materials	54,329.01
Office Supplies & Software	
8202-01 Office Supplies	4,201.39
Total Office Supplies & Software	4,201.39
Programs & Strategic Initiatives	
8150-01 Children's Programs	1,756.07
8152-01 Children's Summer Reading Program	1,683.01
8153-01 Young Adult Programs	5.14
8154-01 Makerspaces/library of things	609.41
8155-01 Adult Programs	2,309.93
8156-01 Technology Programs	5.97
8157-01 Senior Programs	515.89
Total Programs & Strategic Initiatives	6,885.42
Salaries	
7504-01 Library Clerks	164,645.12
7507-01 Library Pages	15,973.75
7508-01 Administrators	239,161.41
7509-01 Salaries - Grant	11,466.25
Total Salaries	431,246.53
Travel & Training	
7700-01 Trustee Training	540.00
7800-01 Staff Training	188.00
8355-01 Memberships	895.00
Total Travel & Training	1,623.00
Utilities	
8301-07 Telephone	22,406.59
8302-07 Electricity	14,343.50
8303-07 Natural Gas	3,574.54
8304-07 Water/Garbage	343.20
Total Utilities	40,667.83
Total Expenses	873,044.29
NET OPERATING INCOME	146,918.78
OTHER EXPENSES	
Other Miscellaneous Expense	
8395-01 Miscellaneous Expense	31,995.59
Total Other Miscellaneous Expense	31,995.59
Total Other Expenses	31,995.59
NET OTHER INCOME	-31,995.59
NET INCOME	\$114,923.19

Balance Sheet

As of April 30, 2021

	Total
ASSETS	
Current Assets	
Bank Accounts	
1500-01 First American MM (5015)	612,875.55
1500-04 Cash-Audit Fund	13,767.99
1500-05 Cash-Liability Insurance Fund	55,417.95
1500-06 Cash-Unemployment Ins Fund	4,714.73
1500-07 Cash-Building Fund	-208,666.70
1500-08 Cash-Social Security Fund	34,112.78
1500-09 Cash-Pension Fund	-23,608.79
1500-10 Cash-Debt Service Fund	0.00
1500-11 Equipment Fund	0.00
1500-12 Cash - IMRF Fund	22,116.83
1500-13 Capital Projects	30,000.00
Total 1500-01 First American MM (5015)	540,730.34
1501-01 First American Checking (5001)	28,942.18
1505-07 Chase Bank	7,766.24
1509-07 Cash - IPTIP IL Funds	94,377.88
1512-02 Kadlec Annuity #71797	53,582.49
1515-01 BMO Harris	0.00
Total Bank Accounts	725,399.13
Accounts Receivable	
2000-01 RE Taxes Receivable-Corp	0.00
2000-04 Taxes Receivable-Audit	0.00
2000-05 Taxes Receivable-Insurance	0.00
2000-06 Taxes Receivable-Liab Insur	0.00
2000-07 Taxes Recievable-Bldg Fund	0.00
2000-08 Taxes Receivable-SS Fund	0.00
2000-09 Taxes Receivable-Pension Fund	0.00
Total Accounts Receivable	0.00
Other Current Assets	
1500-01 Kadlec Annuity	250,502.21
1500-02 Kadlect Annuity #19563	116,393.94
1500-03 Kadlec Annuity #37743	402,915.09
2200-01 Due to/from Special Accounts	0.00
2200-09 Due to/from Pension Fund	0.00
2400-01 Prepaid Expenses	0.00
2400-05 Prepaid Expenses 05	0.00
Total Other Current Assets	769,811.24
Total Current Assets	1,495,210.37
TOTAL ASSETS	\$1,495,210.37

LIABILITIES AND EQUITY

	Total
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	
4002-01 IMRF - Employee Contribution	1,910.06
4003-01 Child Support	0.00
4200-01 Accrued Wages	11,802.51
4220-01 Federal Withholding	0.00
4230-01 ICMA Retirement	2,227.63
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	0.00
4300-04 Deferred Tax Rev - Audit Fund	0.00
4300-05 Deferred Tax Rev Liability Fund	0.00
4300-06 Deferred Tax Rev Unemployment	0.00
4300-07 Deferred Tax Rev Building Fund	0.00
4300-08 Deferred Tax Rev SS	0.00
4300-09 Deferred Tax Rev Pension	0.00
4470-07 Due to/from Corp - Building fund	0.00
Total Other Current Liabilities	15,940.20
Total Current Liabilities	15,940.20
Long-Term Liabilities	
8701-02 Debt Certificate Principle	0.00
Total Long-Term Liabilities	0.00
Total Liabilities	15,940.20
Equity	
3200-00 Retained Earnings	606.98
5600-01 General Fund Balance	1,440,067.00
5600-02 Debt Service Fund Balance	0.00
5600-03 Capital Projects Fund Balance	30,000.00
5600-04 Audit Fund	7,153.00
5600-05 Public Liability Fund Balance	56,565.00
5600-06 Unemployment Insurance Fund Balance	3,297.00
5600-07 Building Fund Balance	-158,975.00
5600-08 Social Security Fund Balance	1,743.00
5600-09 Pension Fund Balance	-16,110.00
Opening Balance Equity	0.00

	Total
Net Income	114,923.19
Total Equity	1,479,270.17
TOTAL LIABILITIES AND EQUITY	\$1,495,210.37

North Riverside Public Library District
Budget vs Actual
April 2021

83%

REVENUE	Actual	Budget	% of Budget
----------------	---------------	---------------	--------------------

6904-01	Donations	\$ 38,663	\$ 8,000	483%
6901-14	Estimated Loss Due to Property Assessment Appeals-Future Years	\$ -	\$ (15,000)	0%
6903-01	Fees and fines	\$ 20,358	\$ 12,000	170%
6905-01	Grants	\$ 19,388	\$ 50,000	39%
6906-01	Interest	\$ 198	\$ 1,000	20%
6901-01	Property tax	\$ 941,318	\$ 1,072,000	88%
6915-15	Loan Proceeds	\$ -	\$ -	0%
6920-01	Unrealized Income Annuities	\$ -	\$ 20,000	0%
6909-01	Memorial Books/Lost & Paid Materials	\$ 38	\$ -	0%
	Total	\$ 1,019,963	\$ 1,148,000	89%

OPERATING EXPENSES	Actual	Budget	% of Budget
---------------------------	---------------	---------------	--------------------

SALARIES

7504-01	library clerks	\$ 164,645	\$ 196,375	84%
7507-01	library pages	\$ 15,974	\$ 25,168	63%
7508-01	administrators	\$ 239,161	\$ 279,810	85%
7509-01	Salaries - Grant	\$ 11,466	\$ -	0%
	Total	\$ 431,247	\$ 506,620	85%

BENEFITS

7600-05	health insurance	\$ 15,895	\$ 31,000	51%
7614-06	workers compensation	\$ -	\$ 2,500	0%
7650-09	pension fund	\$ 26,354	\$ 31,796	83%
7660-06	unemployment insurance	\$ (904)	\$ 800	-113%
7670-08	social security/mcare	\$ 32,786	\$ 38,354	85%
	Total	\$ 74,130	\$ 104,450	71%

TRAINING

7700-01	educational training trustees	\$ 540	\$ 500	108%
7800-01	educational training staff	\$ 188	\$ 4,750	4%
	Total	\$ 728	\$ 5,250	14%

OPERATING EXPENSES		Actual	Budget	83% % of Budget
---------------------------	--	--------	--------	--------------------

MATERIALS

8090-01	books on CD-adult	\$ 1,031		0%
8091-01	books on CD-children	\$ -		0%
8096-01	compact disks-music-adult	\$ -		0%
8097-01	compact disks-music-children	\$ 394		0%
8103-01	foreign language books	\$ 872		0%
8104-01	adult fiction	\$ 8,073		0%
8105-01	adult nonfiction	\$ 6,822		0%
8106-01	children's fiction/nonfiction	\$ 5,254		0%
8107-01	YA Fiction/nonfiction	\$ 3,768		0%
8108-01	eBooks	\$ 6,836		0%
8115-01	adult large print	\$ 1,187		0%
8120-01	newspapers	\$ 1,715		0%
8130-01	internet databases	\$ 13,109		0%
8140-01	adult periodicals	\$ 900		0%
8141-01	Children's Periodicals	\$ 288		0%
8160-01	adult DVDs-feature movies	\$ 1,668		0%
8161-01	Adult Games	\$ 843		0%
8162-01	children's DVDs-movies	\$ 885		0%
8163-01	ya DVDs	\$ 539		0%
8164-01	foreign language DVDs	\$ -		0%
8166-01	children's games	\$ -		0%
Total		\$ 54,184	\$ -	0%

PROGRAMS

8150-01	children's programs	\$ 1,756		0%
8152-01	children's summer reading program	\$ 1,683		0%
8153-01	ya programs	\$ 5		0%
8154-01	Makerspaces/library of things	\$ 609		
8155-01	adult programs	\$ 2,310		0%
8156-01	Technology programs	\$ 6		0%
8157-01	senior programs	\$ 516		0%
Total		\$ 6,885	\$ -	0%

STRATEGIC INITIATIVES

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

OPERATING EXPENSES		Actual	Budget	83% % of Budget
---------------------------	--	--------	--------	--------------------

COMPUTERS

8170-01	Compuer Supplies	\$ 500	\$ -	0%
8171-01	information technology	\$ 27,939	\$ 15,000	186%
8172-01	new computer equipment	\$ 22,500	\$ 10,000	225%
8175-01	mls computer fund	\$ 21,735	\$ 19,000	114%
8180-01	software	\$ 344	\$ 1,500	23%
8190-01	website	\$ 898	\$ 7,500	12%
8195-01	email	\$ -	\$ 300	0%
	Total	\$ 73,917	\$ 53,300	139%

OFFICE SUPPLIES

8202-01	Office Supplies	\$ 4,201	\$ 14,000	30%
	Total	\$ 4,201	\$ 14,000	30%

UTILITIES- OPERATING EXPENSE

8301-07	telephone	\$ 22,407	\$ 13,500	166%
8302-07	electricity	\$ 14,344	\$ 30,000	48%
8303-07	gas	\$ 3,575	\$ 7,000	51%
8304-07	water/garbage	\$ 343	\$ 2,000	17%
	Total	\$ 40,668	\$ 52,500	77%

BUILDING EXPENSE

8306-07	building supplies and maintenance	\$ 6,564	\$ 12,000	55%
8308-07	service contracts	\$ 38,227	\$ 42,500	90%
8315-07	fees and permits	\$ 1,007	\$ 1,750	58%
8320-07	Building and Grounds	\$ 11,642	\$ -	0%
8330-01	casual labor	\$ -	\$ 3,500	0%
8335-07	building repairs	\$ 375	\$ 32,000	1%
	Total	\$ 57,815	\$ 91,750	63%

TRAVEL

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

83%

OPERATING EXPENSES

Actual

Budget

% of Budget

OTHER EXPENSES

8355-01	memberships	\$ 895	\$ 2,200	41%
8360-01	Grants	\$ 6,931	\$ 50,000	14%
8361-01	Donations	\$ 28,428	\$ 8,000	355%
8365-01	library promotion	\$ 445	\$ 6,000	7%
8370-01	postage	\$ 310	\$ 2,500	12%
8375-01	Advertising	\$ 25	\$ 4,500	1%
8385-01	memorials and tributes	\$ 4,914	\$ 500	983%
8432-01	mileage reimbursement	\$ -	\$ -	0%
8396-01	bank charges and fees	\$ -	\$ 150	0%
8399-01	ILL Loss/Damage	\$ 145	\$ 250	58%
Total		\$ 42,093	\$ 74,100	57%

OUTSIDE SERVICES

8400-01	accounting	\$ 9,175	\$ 15,000	61%
8401-01	audit	\$ 10,000	\$ 9,750	103%
8402-01	legal fees	\$ 4,357	\$ 6,000	73%
8404-01	Staff Recognition	\$ 1,178	\$ 2,200	54%
8405-01	appraisal	\$ -	\$ 2,500	0%
8305-01	architect/building consultant	\$ -	\$ -	0%
8406-01	collection agency	\$ 9	\$ 200	4%
8408-01	strategic plan	\$ -	\$ 500	0%
8410-01	printing	\$ 5,916	\$ 10,000	59%
8430-01	payroll expenses	\$ 5,779	\$ 4,500	128%
8435-01	background checks	\$ 57	\$ 150	38%
Total		\$ 36,470	\$ 50,800	72%

INSURANCE

8460-05	liability insurance package	\$ 17,590	\$ 17,000	103%
8470-05	directors/officers insurance	\$ -	\$ -	0%
Total		\$ 17,590	\$ 17,000	103%

OTHER EXPENSES

8360-01	Petty Cash	\$ -	\$ -	0%
8395-01	Miscellaneous Expense	\$ 31,996	\$ -	0%
Total		\$ 31,996	\$ -	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 Principle	\$ 33,115	\$ 39,100	85%
Total		\$ 33,115	\$ 57,659	57%

TOTAL OPERATING EXPENSES

	\$ 905,039	\$ 1,031,429	88%
--	------------	--------------	-----

NET INCOME

	\$ 114,924	\$ 116,571
--	------------	------------