

Management Report

North Riverside Public Library District
For the period ended July 31, 2020



Prepared on
September 2, 2020

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Profit and Loss

July 2020

	Total
INCOME	
6903-01 Fines & Fees	3,839.28
6904-01 Donations	2,586.72
6905-01 Grants	1,500.00
Interest	
6906-01 Interest Earned	37.38
Total Interest	37.38
Property Taxes	
6901-01 Property Tax	94,604.27
6901-04 Tax Revenue-Audit Fund	743.18
6901-05 Tax Revenue-Liability Ins	451.15
6901-06 Tax Revenue-Unemploy Ins	159.25
6901-07 Tax Revenue-Bldg Fund	4,831.00
6901-08 Tax Revenue-SS	3,636.57
6901-12 Property Tax - IMRF Fund	1,327.20
Total Property Taxes	105,752.62
Total Income	113,716.00
GROSS PROFIT	113,716.00
EXPENSES	
8360-01 Grants	100.00
Advertising & Marketing	
8385-01 Memorials & Tributes	16.94
Total Advertising & Marketing	16.94
Benefits	
7600-05 Health Insurance	-240.00
7670-01 Taxes-Fica Expense	2,831.25
Total Benefits	2,591.25
Building Expense	
8306-07 Building Supplies	151.04
8308-07 Service Contracts	9,710.31
Total Building Expense	9,861.35
Computers/Technology	
8175-01 MLS Computer Fund	5,433.75
Total Computers/Technology	5,433.75
Insurance	
7660-06 Unemployment Insurance	-1,599.36
Total Insurance	-1,599.36
Legal & Professional Services	
8402-01 Legal Fees	900.00
8430-01 Payroll Expenses	406.04
Total Legal & Professional Services	1,306.04
Library Materials	

	Total
8090-01 Books on CD - Adult	174.73
8104-01 Adult Fiction	86.15
8105-01 Adult Non-Fiction	17.61
8106-01 Children Fiction / Non-Fiction	151.95
8107-01 Young Adult Fiction/Non-Fiction	145.61
8108-01 eBooks	387.98
8115-01 Adult Large Print	24.69
8120-01 Newspapers	245.70
8130-01 Databases	757.93
Total Library Materials	1,992.35
Office Supplies & Software	
8202-01 Office Supplies	811.49
Total Office Supplies & Software	811.49
Programs & Strategic Initiatives	
8155-01 Adult Programs	355.00
Total Programs & Strategic Initiatives	355.00
Salaries	
7504-01 Library Clerks	13,492.59
7507-01 Library Pages	1,455.50
7508-01 Administrators	21,101.84
7509-01 Salaries - Grant	1,200.00
Total Salaries	37,249.93
Travel & Training	
8355-01 Memberships	350.00
Total Travel & Training	350.00
Utilities	
8301-07 Telephone	920.55
8303-07 Natural Gas	285.75
Total Utilities	1,206.30
Total Expenses	59,675.04
NET OPERATING INCOME	54,040.96
OTHER EXPENSES	
Other Miscellaneous Expense	
8395-01 Miscellaneous Expense	7,938.34
Total Other Miscellaneous Expense	7,938.34
Total Other Expenses	7,938.34
NET OTHER INCOME	-7,938.34
NET INCOME	\$46,102.62

Balance Sheet

As of July 31, 2020

		Total
ASSETS		
Current Assets		
Bank Accounts		
1500-01 First American MM (5015)		70,866.43
1500-04 Cash-Audit Fund		16,621.07
1500-05 Cash-Liability Insurance Fund		73,240.27
1500-06 Cash-Unemployment Ins Fund		3,729.50
1500-07 Cash-Building Fund		251,641.92
1500-08 Cash-Social Security Fund		37,750.77
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		11,630.34
1500-13 Capital Projects		30,000.00
Total 1500-01 First American MM (5015)		513,189.51
1501-01 First American Checking (5001)		2,350.37
1505-07 Chase Bank		7,765.70
1509-07 Cash - IPTIP IL Funds		94,315.47
1512-02 Kadlec Annuity #71797		56,672.96
1515-01 BMO Harris		0.00
Total Bank Accounts		674,294.01
Accounts Receivable		
2000-01 RE Taxes Receivable-Corp		516,399.94
2000-04 Taxes Receivable-Audit		4,054.12
2000-05 Taxes Receivable-Insurance		2,525.88
2000-06 Taxes Receivable-Liab Insur		996.17
2000-07 Taxes Recievable-Bldg Fund		26,361.64
2000-08 Taxes Receivable-SS Fund		19,780.21
2000-09 Taxes Receivable-Pension Fund		7,112.52
Total Accounts Receivable		577,230.48
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
Total Other Current Assets		751,084.56
Total Current Assets		2,002,609.05
TOTAL ASSETS		\$2,002,609.05
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		

	Total
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	2,398.41
4003-01 Child Support	122.59
4200-01 Accrued Wages	11,802.51
4220-01 Federal Withholding	0.00
4230-01 ICMA Retirement	3,733.19
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	516,399.12
4300-04 Deferred Tax Rev - Audit Fund	4,054.12
4300-05 Deferred Tax Rev Liability Fund	2,525.88
4300-06 Deferred Tax Rev Unemployment	996.17
4300-07 Deferred Tax Rev Building Fund	26,361.64
4300-08 Deferred Tax Rev SS	19,780.21
4300-09 Deferred Tax Rev Pension	7,112.52
Total Other Current Liabilities	595,286.36
Total Current Liabilities	595,286.36
Long-Term Liabilities	
8701-02 Debt Certificate Principle	0.00
Total Long-Term Liabilities	0.00
Total Liabilities	595,286.36
Equity	
3200-00 Retained Earnings	-166,750.93
5600-01 General Fund Balance	1,384,362.00
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	46,102.62
Total Equity	1,407,322.69
TOTAL LIABILITIES AND EQUITY	\$2,002,609.05

North Riverside Public Library District
Budget vs Actual
July 2020

8%

REVENUE		Actual	Budget	% of Budget
6904-01	Donations	\$ 2,586.72	\$ 8,000	32%
6901-14	Estimated Loss Due to Property Assessment Appeals-Future Years	\$ -	\$ (15,000)	0%
6903-01	Fees and fines	\$ 3,839.28	\$ 12,000	32%
6905-01	Grants	\$ 1,500.00	\$ 50,000	3%
6906-01	Interest	\$ 37.38	\$ 1,000	4%
6901-01	Property tax	\$ 105,752.62	\$ 1,072,000	10%
6915-15	Loan Proceeds	\$ -	\$ -	0%
6920-01	Unrealized Income Annuities	\$ -	\$ 20,000	0%
6909-01	Memorial Books/Lost & Paid Materials	\$ -	\$ -	0%
	Billable Expense Income	\$ -	\$ -	0%
	Total	\$ 113,716	\$ 1,148,000	10%

OPERATING EXPENSES		Actual	Budget	% of Budget
SALARIES				
7504-01	library clerks	\$ 13,493	\$ 196,375	7%
7507-01	library pages	\$ 1,456	\$ 25,168	6%
7508-01	administrators	\$ 21,102	\$ 279,810	8%
7509-01	Salaries - Grant	\$ 1,200	\$ -	0%
	Total	\$ 37,250	\$ 506,620	7%
BENEFITS				
7600-05	health insurance	\$ (240)	\$ 31,000	-1%
7614-06	workers compensation	\$ -	\$ 2,500	0%
7650-09	pension fund	\$ -	\$ 31,796	0%
7660-06	unemployment insurance	\$ (1,599)	\$ 800	-200%
7670-08	social security/mcare	\$ 2,831	\$ 38,354	7%
	Total	\$ 992	\$ 104,450	1%
TRAINING				
7700-01	educational training trustees	\$ -	\$ 500	0%
7800-01	educational training staff	\$ -	\$ 4,750	0%
	Total	\$ -	\$ 5,250	0%

OPERATING EXPENSES

Actual

Budget

8%
% of Budget**MATERIALS**

8090-01	books on CD-adult	\$	175		0%
8091-01	books on CD-children	\$	-		0%
8096-01	compact disks-music-adult	\$	-		0%
8097-01	compact disks-music-children	\$	-		0%
8103-01	foreign language books	\$	-		0%
8104-01	adult fiction	\$	86		0%
8105-01	adult nonfiction	\$	18		0%
8106-01	children's fiction/nonfiction	\$	152		0%
8107-01	YA Fiction/nonfiction	\$	146		0%
8108-01	eBooks	\$	388		0%
8115-01	adult large print	\$	25		0%
8120-01	newspapers	\$	246		0%
8130-01	internet databases	\$	758		0%
8140-01	adult periodicals	\$	-		0%
8141-01	Children's Periodicals	\$	-		0%
8160-01	adult DVDs-feature movies	\$	-		0%
8161-01	Adult Games	\$	-		0%
8162-01	children's DVDs-movies	\$	-		0%
8163-01	ya DVDs	\$	-		0%
8164-01	foreign language DVDs	\$	-		0%
8166-01	children's games	\$	-		0%
	Total	\$	1,992	\$ -	0%

PROGRAMS

8150-01	children's programs	\$	-		0%
8152-01	children's summer reading program	\$	-		0%
8153-01	ya programs	\$	-		0%
8154-01	Makerspaces/library of things	\$	-		
8155-01	adult programs	\$	355		0%
8156-01	Technology programs	\$	-		0%
8157-01	senior programs	\$	-		0%
	Total	\$	355	\$ -	0%

STRATEGIC INITIATIVES

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

OPERATING EXPENSES	Actual	Budget	8% % of Budget
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COMPUTERS

8171-01	information technology	\$ -	\$ 15,000	0%
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	\$ -	\$ 7,500	0%
8195-01	email	\$ -	\$ 300	0%
	Total	\$ 5,434	\$ 53,300	10%

OFFICE SUPPLIES

8202-01	Office Supplies	\$ 811	\$ 14,000	6%
	Total	\$ 811	\$ 14,000	6%

UTILITIES- OPERATING EXPENSE

8301-07	telephone	\$ 921	\$ 13,500	7%
8302-07	electricity	\$ -	\$ 30,000	0%
8303-07	gas	\$ 286	\$ 7,000	4%
8304-07	water/garbage	\$ -	\$ 2,000	0%
	Total	\$ 1,206	\$ 52,500	2%

BUILDING EXPENSE

8306-07	building supplies and maintenance	\$ 151	\$ 12,000	1%
8308-07	service contracts	\$ 9,710	\$ 42,500	23%
8315-07	fees and permits	\$ -	\$ 1,750	0%
8320-07	Building and Grounds	\$ -	\$ -	0%
8330-01	casual labor	\$ -	\$ 3,500	0%
8335-07	building repairs	\$ -	\$ 32,000	0%
	Total	\$ 9,861	\$ 91,750	11%

TRAVEL

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

OPERATING EXPENSES		Actual	Budget	8% % of Budget
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OTHER EXPENSES

8355-01	memberships	\$ 350	\$ 2,200	16%
8360-01	Grants	\$ 100	\$ 50,000	0%
8361-01	Donations	\$ -	\$ 8,000	0%
8365-01	library promotion	\$ -	\$ 6,000	0%
8370-01	postage	\$ -	\$ 2,500	0%
8375-01	Advertising	\$ -	\$ 4,500	0%
8385-01	memorials and tributes	\$ 17	\$ 500	3%
8432-01	mileage reimbursement	\$ -	\$ -	0%
8396-01	bank charges and fees	\$ -	\$ 150	0%
8399-01	ILL Loss/Damage	\$ -	\$ 250	0%
Total		\$ 467	\$ 74,100	1%

OUTSIDE SERVICES

8400-01	accounting	\$ -	\$ 15,000	0%
8401-01	audit	\$ -	\$ 9,750	0%
8402-01	legal fees	\$ 900	\$ 6,000	15%
8404-01	Staff Recognition	\$ -	\$ 2,200	0%
8405-01	appraisal	\$ -	\$ 2,500	0%
8305-01	architech/buidling consultant	\$ -	\$ -	0%
8406-01	collection agency	\$ -	\$ 200	0%
8408-01	strategic plan	\$ -	\$ 500	0%
8410-01	printing	\$ -	\$ 10,000	0%
8430-01	payroll expenses	\$ 406	\$ 4,500	9%
8435-01	background checks	\$ -	\$ 150	0%
Total		\$ 1,306	\$ 50,800	3%

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	\$ 7,938	\$ -	0%
Total		\$ 7,938	\$ -	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	\$ -	\$ 39,100	0%
Total		\$ -	\$ 57,659	0%

TOTAL OPERATING EXPENSES	\$ 67,613	\$ 1,031,429	7%
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NET INCOME	\$ 46,103	\$ 116,571
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North Riverside Public Library District

BALANCE SHEET

As of July 31, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1500-01 First American MM (5015)	70,866.43
1500-04 Cash-Audit Fund	16,621.07
1500-05 Cash-Liability Insurance Fund	73,240.27
1500-06 Cash-Unemployment Ins Fund	3,729.50
1500-07 Cash-Building Fund	251,641.92
1500-08 Cash-Social Security Fund	37,750.77
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	11,630.34
1500-13 Capital Projects	30,000.00
Total 1500-01 First American MM (5015)	513,189.51
1501-01 First American Checking (5001)	2,350.37
1505-07 Chase Bank	7,765.70
1509-07 Cash - IPTIP IL Funds	94,315.47
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1515-01 BMO Harris	0.00
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2000-04 Taxes Receivable-Audit	4,054.12
2000-05 Taxes Receivable-Insurance	2,525.88
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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
Total Other Current Assets	\$751,084.56
Total Current Assets	\$2,002,609.05
TOTAL ASSETS	\$2,002,609.05



North Riverside Public Library District

BALANCE SHEET

As of July 31, 2020

	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	2,398.41
4003-01 Child Support	122.59
4200-01 Accrued Wages	11,802.51
4220-01 Federal Withholding	0.00
4230-01 ICMA Retirement	3,733.19
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	516,399.12
4300-04 Deferred Tax Rev - Audit Fund	4,054.12
4300-05 Deferred Tax Rev Liability Fund	2,525.88
4300-06 Deferred Tax Rev Unemployment	996.17
4300-07 Deferred Tax Rev Building Fund	26,361.64
4300-08 Deferred Tax Rev SS	19,780.21
4300-09 Deferred Tax Rev Pension	7,112.52
Total Other Current Liabilities	\$595,286.36
Total Current Liabilities	\$595,286.36
Long-Term Liabilities	
8701-02 Debt Certificate Principle	0.00
Total Long-Term Liabilities	\$0.00
Total Liabilities	\$595,286.36
Equity	
3200-00 Retained Earnings	-166,750.93
5600-01 General Fund Balance	1,384,362.00
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 July 31, 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	46,102.62
Total Equity	\$1,407,322.69
TOTAL LIABILITIES AND EQUITY	\$2,002,609.05



North Riverside Public Library District Check Detail July 2020

Date	Name	Memo/Description	Amount
07/02/2020	Cathy Kolessar	Vendor PPD North Riverside	\$ 150.00
07/02/2020	Liz Berg	Vendor PPD North Riverside	\$ 75.00
07/09/2020	Chase	Tel Chase Credit Crd Epay	\$ 2,870.26
07/11/2020	AT&T	Telephone	\$ 450.85
07/11/2020	BMO Harris Bank	Late Fee	\$ 40.80
07/11/2020	L-K fire extinguisher Service INc	Service and Maintenance of Fire Extinguishers	\$ 327.40
07/11/2020	Coverall North America	March Service	\$ 1,227.56
07/11/2020	Colley Elevator Co.	Services - Elevator Light Replacement	\$ 393.00
07/11/2020	LEAF	Building Service Contracts	\$ 2,136.65
07/11/2020	Home Depot Credit Services	Covid Supplies	\$ 151.04
07/11/2020	Demco	INV 6812377, 6813039	\$ 572.03
07/11/2020	Black Stone	Books on CD	\$ 174.73
07/11/2020	Baker & Taylor	Library Materials	\$ 383.71
07/11/2020	Quinlan Security Systems	CCTV System Additional cameras	\$ 474.60
07/13/2020	Nicor Gas	Nicor Gas Payment	\$ 285.75
07/14/2020	USA Today	July 2020 USA Today newspaper subscription renewal	\$ 245.70
07/14/2020	SWAN	swan Fees	\$ 6,170.75
07/14/2020	SWANK	Movie licenses reneal 8/1/20-7/31/21	\$ 355.00
07/14/2020	RAILS	HR Source membership fee July 1, 2020-June 30, 2021	\$ 350.00
07/14/2020	Recorded Books, Inc	Circulations	\$ 20.93
07/14/2020	OverDrive, Inc	Orders	\$ 387.98
07/14/2020	MIDCO	Phone system work	\$ 320.00
07/14/2020	Demco	OFFICE SUPPLIES	\$ 197.32
07/14/2020	Colley Elevator Co.	Inspection	\$ 240.00
07/20/2020	CHASE	Autopay busppd Chase Credit Crd	\$ 4,843.08
07/21/2020	Nitech Fire & Security Industies, Inc	Service from Aug 1 2020 through October 31 2020	\$ 315.90
07/21/2020	Elena Yescas	Cleaning Services	\$ 4,050.00
07/21/2020	Gail Galivan	2 Clases 07/06/2020 and 07/20/2020	\$ 100.00

07/21/2020	CENGAGE Learning	Adult Large Print	\$	24.69
07/21/2020	Peregrine, Stine, Newman, Ritzman & Bruckner, Ltd.	Legal Services rendered	\$	900.00
07/21/2020	INGRAM LIBRARY SERVICES	Adult non fiction & Memorials	\$	34.55
07/21/2020	Johnson Controls Security Solutions	customer # 01300113034337 Inv 34156202, 34552171	\$	225.20
07/25/2020	Web Commerce Partners, Inc	Dymo	\$	42.14
07/31/2020	Paychex - Human Resource Services	Payroll Expenses	\$	406.04
07/31/2020	Comcast		\$	469.70
Total			\$	29,412.36