

Management Report

North Riverside Public Library District
For the period ended June 30, 2025



Prepared on
July 14, 2025

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Profit and Loss

July 2024 - June 2025

	Total
INCOME	
6903-01 Fines & Fees	3,964.78
6904-01 Donations	15,545.47
6905-01 Grants	44,817.53
Interest	
6906-01 Interest	28,986.06
Total Interest	28,986.06
Property Taxes	
6901-01 Property Tax Revenue - Corporate Fund	1,049,068.38
6901-04 Property Tax Revenue - Audit Fund	7,825.09
6901-05 Property Tax Revenue - Liability Insurance	13,399.61
6901-06 Property Tax Revenue - Unemployment Insurance	1,174.38
6901-07 Property Tax Revenue - Building Fund	47,914.78
6901-08 Property Tax Revenue - Social Security Fund	37,166.25
6901-12 Property Tax Revenue - IMRF Fund	46,946.66
Total Property Taxes	1,203,495.15
Total Income	1,296,808.99
GROSS PROFIT	1,296,808.99
EXPENSES	
8360-01 Grants	32,925.93
Advertising & Marketing	
8361-01 Donations	740.45
8365-01 Library Promotion	255.00
8370-01 Postage	2,261.90
8375-01 Advertising	563.10
8385-01 Memorials & Tributes	7.00
8399-01 ILL Loss/Damage	448.44
8404-01 Staff Recognition	937.68
8410-01 Printing	10,139.64
Total Advertising & Marketing	15,353.21
Bank Charges & Fees	
8396-01 Bank Charges & Fees	675.35
Total Bank Charges & Fees	675.35
Benefits	
7600-05 Health Insurance	40,329.71
7650-09 IMRF	45,243.11
7660-06 Unemployment Insurance	-60.38
7670-01 Taxes-Fica Expense	43,328.53
Total Benefits	128,840.97
Building Expense	

	Total
8306-07 Building Supplies & Maintenance	6,640.00
8308-07 Service Contracts	53,524.42
8315-07 Fees & Permits	1,007.00
8330-01 Casual Labor	1,650.00
8335-07 Building Repairs	114,640.69
Total Building Expense	177,462.11
Computers/Technology	
8171-01 Tech Service	33,570.70
8172-01 Computer Equipment	4,847.25
8175-01 SWAN	21,495.31
8180-01 Software	2,900.64
8190-01 Website	1,960.90
Total Computers/Technology	64,774.80
Insurance	
8460-05 Liability Insurance	21,700.00
Total Insurance	21,700.00
Interest Paid	
8601-01 Debt Certificate Interest	0.00
8601-02 Debt Service-Interest	7,315.65
8701-02 Debt Certificate Principle	28,900.00
Total Interest Paid	36,215.65
Legal & Professional Services	
8400-01 Accounting	8,975.00
8401-04 Audit	8,400.00
8402-01 Legal Fees	17,390.35
8406-01 Collection Agency	118.20
8430-01 Payroll Expenses	11,487.50
Total Legal & Professional Services	46,371.05
Library Materials	
8090-01 Adult A/V	6,075.56
8091-01 Children's A/V	3,010.03
8096-01 Teen A/V	2,066.95
8105-01 Adult Fiction/Non-Fiction	13,127.66
8106-01 Children Fiction / Non-Fiction	7,123.21
8107-01 Teen Fiction/Non-Fiction	5,240.65
8108-01 eBooks	7,803.28
8120-01 Newspapers	4,830.69
8130-01 Internet Databases	19,830.64
8140-01 Periodicals	984.09
Total Library Materials	70,092.76
Office Supplies & Software	
8202-01 Office Supplies	9,643.03
Total Office Supplies & Software	9,643.03

	Total
Programs & Strategic Initiatives	
8150-01 Children's Programs	5,110.20
8153-01 Teen Programs	2,188.75
8154-01 Makerspaces/library of things	2,659.26
8155-01 Adult Programs	5,469.86
8156-01 Technology Programs	194.97
8158-01 Strategic Initiatives	403.38
Total Programs & Strategic Initiatives	16,026.42
Salaries	
7504-01 Circulation	124,662.99
7505-01 Adult Services	62,786.04
7506-01 Youth Services	89,952.19
7507-01 Pages	945.15
7508-01 Administration	288,579.05
7509-01 Facilities	0.00
Total Salaries	566,925.42
Travel & Training	
7700-01 Educational Training Trustees	144.54
7800-01 Educational Staff Training	4,336.98
8342-01 Lodging, Meals, Mileage	36.49
8355-01 Memberships	3,106.54
Total Travel & Training	7,624.55
Utilities	
8301-07 Internet/Phone	18,145.84
8302-07 Electricity	23,659.28
8303-07 Gas	5,519.83
8304-07 Water/Garbage	2,357.82
Total Utilities	49,682.77
Total Expenses	1,244,314.02
NET OPERATING INCOME	52,494.97
OTHER EXPENSES	
Other Miscellaneous Expense	
8395-01 Miscellaneous Expense	20.01
8490-01 Athene Program Expenses	3,584.09
Total Other Miscellaneous Expense	3,604.10
Total Other Expenses	3,604.10
NET OTHER INCOME	-3,604.10
NET INCOME	\$48,890.87

Balance Sheet

As of June 30, 2025

	Total
ASSETS	
Current Assets	
Bank Accounts	
1500-01 First American MM (5015)	436,361.25
1500-04 Cash-Audit Fund	4,004.00
1500-05 Cash-Liability Insurance Fund	2,663.00
1500-06 Cash-Unemployment Ins Fund	-2,675.00
1500-07 Cash-Building Fund	-232,731.00
1500-08 Cash-Social Security Fund	-27,016.00
1500-09 Cash-Pension Fund	-95,257.00
1500-10 Cash-Debt Service Fund	-39,612.82
1500-11 Equipment Fund	0.00
1500-12 Cash - IMRF Fund	0.00
1500-13 Capital Projects	30,000.00
Total 1500-01 First American MM (5015)	75,736.43
1501-01 First American Checking (5001)	-16,346.48
1501-02 Athene Special Programs	11,740.91
Total 1501-01 First American Checking (5001)	-4,605.57
1509-07 Cash - IPTIP IL Funds	532,807.24
1512-02 Kadlec Annuity #71797	40,848.99
Total Bank Accounts	644,787.09
Accounts Receivable	
2000-01 RE Taxes Receivable-Corp	525,368.74
2000-04 Taxes Receivable-Audit	3,917.88
2000-05 Taxes Receivable-Insurance	6,709.93
2000-06 Taxes Receivable-Liab Insur	587.58
2000-07 Taxes Recievable-Bldg Fund	24,980.48
2000-08 Taxes Receivable-SS Fund	18,612.24
2000-09 Taxes Receivable-Pension Fund	0.00
2000-12 Property Tax Recievable - IMRF	23,509.87
2100-01 Accounts Receivable	11,028.00
Total Accounts Receivable	614,714.72
Other Current Assets	
1500-01 Kadlec Annuity	300,720.37
1500-02 Kadlect Annuity #19563	120,202.23
1500-03 Kadlec Annuity #37743	441,601.79
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
2400-07 Prepaid Expense	-74.00
Total Other Current Assets	862,450.39
Total Current Assets	2,121,952.20
TOTAL ASSETS	\$2,121,952.20

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

4100-01 Accounts Payable	0.00
4100-02 Accounts Payable UC Fund	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	4,261.00

Total Accounts Payable	4,261.00
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Other Current Liabilities

4002-01 IMRF - Employee Contribution	1,413.64
4003-01 Child Support	0.00
4200-01 Accrued Wages	21,317.59
4220-01 Federal Withholding	0.00
4230-01 ICMA Retirement	269.17
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	525,368.74
4300-04 Deferred Tax Rev - Audit Fund	3,917.88
4300-05 Deferred Tax Rev Liability Fund	6,709.93
4300-06 Deferred Tax Rev Unemployment	587.58
4300-07 Deferred Tax Rev Building Fund	24,980.48
4300-08 Deferred Tax Rev SS	18,612.24
4300-09 Deferred Tax Rev Pension	0.00
4300-12 Deferred Tax Rev - IMRF	23,509.87
4470-07 Due to/from Corp - Building fund	0.00

Total Other Current Liabilities	626,687.12
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Total Current Liabilities	630,948.12
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Total Liabilities

630,948.12

Equity

3200-00 Retained Earnings	398.21
5600-01 General Fund Balance	1,775,472.00
5600-02 Debt Service Fund Balance	0.00
5600-03 Capital Projects Fund Balance	30,000.00
5600-04 Audit Fund	4,004.00

	Total
5600-05 Public Liability Fund Balance	-724.00
5600-06 Unemployment Insurance Fund Balance	-2,675.00
5600-07 Building Fund Balance	-237,828.00
5600-08 Social Security Fund Balance	-27,016.00
5600-09 Pension Fund Balance	-99,518.00
Opening Balance Equity	0.00
Net Income	48,890.87
Total Equity	1,491,004.08
TOTAL LIABILITIES AND EQUITY	\$2,121,952.20