

# Management Report

North Riverside Public Library District  
For the period ended August 31, 2025



Prepared on  
September 11, 2025

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# Profit and Loss

July - August, 2025

	<b>Total</b>
<b>INCOME</b>	
6903-01 Fines & Fees	773.92
6904-01 Donations	93.63
6905-01 Grants	10,953.35
Interest	
6906-01 Interest	3,292.61
<b>Total Interest</b>	<b>3,292.61</b>
Property Taxes	
6901-01 Property Tax Revenue - Corporate Fund	2,124.74
6901-04 Property Tax Revenue - Audit Fund	15.85
6901-05 Property Tax Revenue - Liability Insurance	27.14
6901-06 Property Tax Revenue - Unemployment Insurance	2.37
6901-07 Property Tax Revenue - Building Fund	97.05
6901-08 Property Tax Revenue - Social Security Fund	75.28
6901-12 Property Tax Revenue - IMRF Fund	95.08
<b>Total Property Taxes</b>	<b>2,437.51</b>
<b>Total Income</b>	<b>17,551.02</b>
<b>GROSS PROFIT</b>	<b>17,551.02</b>
<b>EXPENSES</b>	
8360-01 Grants	1,125.13
Advertising & Marketing	
8365-01 Library Promotion	59.54
8399-01 ILL Loss/Damage	72.51
8404-01 Staff Recognition	138.94
8410-01 Printing	3,429.64
<b>Total Advertising &amp; Marketing</b>	<b>3,700.63</b>
Bank Charges & Fees	
8396-01 Bank Charges & Fees	1,908.60
<b>Total Bank Charges &amp; Fees</b>	<b>1,908.60</b>
Benefits	
7600-05 Health Insurance	8,005.19
7650-09 IMRF	5,300.56
7660-06 Unemployment Insurance	-531.19
7670-01 Taxes-Fica Expense	9,188.15
<b>Total Benefits</b>	<b>21,962.71</b>
Building Expense	
8306-07 Building Supplies & Maintenance	227.88
8308-07 Service Contracts	9,880.45
8330-01 Casual Labor	400.00
8335-07 Building Repairs	6,819.00

	<b>Total</b>
<b>Total Building Expense</b>	<b>17,327.33</b>
Computers/Technology	
8171-01 Tech Service	6,613.32
8175-01 SWAN	5,455.64
8180-01 Software	65.99
8190-01 Website	164.98
<b>Total Computers/Technology</b>	<b>12,299.93</b>
Legal & Professional Services	
8400-01 Accounting	990.00
8402-01 Legal Fees	78.75
8430-01 Payroll Expenses	1,937.96
8435-01 Background Checks	19.00
<b>Total Legal &amp; Professional Services</b>	<b>3,025.71</b>
Library Materials	
8090-01 Adult A/V	348.17
8091-01 Children's A/V	910.72
8096-01 Teen A/V	0.00
8105-01 Adult Fiction/Non-Fiction	1,179.56
8106-01 Children Fiction / Non-Fiction	576.39
8107-01 Teen Fiction/Non-Fiction	208.20
8120-01 Newspapers	0.00
8130-01 Internet Databases	816.03
8140-01 Periodicals	0.00
<b>Total Library Materials</b>	<b>4,039.07</b>
Office Supplies & Software	
8202-01 Office Supplies	466.51
<b>Total Office Supplies &amp; Software</b>	<b>466.51</b>
Programs & Strategic Initiatives	
8150-01 Children's Programs	695.31
8153-01 Teen Programs	225.94
8154-01 Makerspaces/library of things	757.61
8155-01 Adult Programs	357.84
8158-01 Strategic Initiatives	208.04
<b>Total Programs &amp; Strategic Initiatives</b>	<b>2,244.74</b>
Salaries	
7504-01 Circulation	22,537.96
7505-01 Adult Services	13,736.08
7506-01 Youth Services	18,765.13
7507-01 Pages	0.00
7508-01 Administration	65,827.26
7509-01 Facilities	0.00
<b>Total Salaries</b>	<b>120,866.43</b>

	<b>Total</b>
Travel & Training	
7700-01 Educational Training Trustees	270.75
7800-01 Educational Staff Training	-267.00
8355-01 Memberships	400.00
<b>Total Travel &amp; Training</b>	<b>403.75</b>
Utilities	
8301-07 Internet/Phone	2,237.62
8302-07 Electricity	0.00
8303-07 Gas	747.90
8304-07 Water/Garbage	709.80
<b>Total Utilities</b>	<b>3,695.32</b>
<b>Total Expenses</b>	<b>193,065.86</b>
<b>NET OPERATING INCOME</b>	<b>-175,514.84</b>
<b>OTHER EXPENSES</b>	
Other Miscellaneous Expense	
8395-01 Miscellaneous Expense	1,495.11
8490-01 Athene Program Expenses	2,612.96
<b>Total Other Miscellaneous Expense</b>	<b>4,108.07</b>
<b>Total Other Expenses</b>	<b>4,108.07</b>
<b>NET OTHER INCOME</b>	<b>-4,108.07</b>
<b>NET INCOME</b>	<b>\$ -179,622.91</b>

# Balance Sheet

As of August 31, 2025

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1500-01 First American MM (5015)	306,129.68
1500-04 Cash-Audit Fund	6,168.31
1500-05 Cash-Liability Insurance Fund	-7,169.21
1500-06 Cash-Unemployment Ins Fund	202.80
1500-07 Cash-Building Fund	-348,682.49
1500-08 Cash-Social Security Fund	-28,739.36
1500-09 Cash-Pension Fund	-93,301.80
1500-10 Cash-Debt Service Fund	0.00
1500-11 Equipment Fund	0.00
1500-12 Cash - IMRF Fund	0.00
1500-13 Capital Projects	283,953.00
<b>Total 1500-01 First American MM (5015)</b>	<b>118,560.93</b>
1501-01 First American Checking (5001)	35,269.26
1501-02 Athene Special Programs	11,740.91
<b>Total 1501-01 First American Checking (5001)</b>	<b>47,010.17</b>
1509-07 Cash - IPTIP IL Funds	235,945.07
1512-02 Kadlec Annuity #71797	40,848.99
<b>Total Bank Accounts</b>	<b>442,365.16</b>
<b>Accounts Receivable</b>	
2000-01 RE Taxes Receivable-Corp	508,219.23
2000-04 Taxes Receivable-Audit	4,133.89
2000-05 Taxes Receivable-Insurance	11,185.83
2000-06 Taxes Receivable-Liab Insur	2,188.53
2000-07 Taxes Recievable-Bldg Fund	40,414.89
2000-08 Taxes Receivable-SS Fund	23,344.33
2000-09 Taxes Receivable-Pension Fund	0.00
2000-12 Property Tax Recievable - IMRF	24,317.00
2100-01 Accounts Receivable	0.00
<b>Total Accounts Receivable</b>	<b>613,803.70</b>
<b>Other Current Assets</b>	
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

	<b>Total</b>
2400-07 Prepaid Expense	0.00
<b>Total Other Current Assets</b>	<b>862,524.39</b>
<b>Total Current Assets</b>	<b>1,918,693.25</b>
<b>TOTAL ASSETS</b>	<b>\$1,918,693.25</b>

## 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	0.00

<b>Total Accounts Payable</b>	<b>0.00</b>
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##### Other Current Liabilities

4002-01 IMRF - Employee Contribution	1,659.86
4003-01 Child Support	0.00
4200-01 Accrued Wages	28,715.87
4220-01 Federal Withholding	0.00
4230-01 ICMA Retirement	781.52
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	508,219.23
4300-04 Deferred Tax Rev - Audit Fund	4,133.89
4300-05 Deferred Tax Rev Liability Fund	11,185.83
4300-06 Deferred Tax Rev Unemployment	2,188.53
4300-07 Deferred Tax Rev Building Fund	40,414.89
4300-08 Deferred Tax Rev SS	23,344.33
4300-09 Deferred Tax Rev Pension	0.00
4300-12 Deferred Tax Rev - IMRF	24,317.00
4470-07 Due to/from Corp - Building fund	0.00

<b>Total Other Current Liabilities</b>	<b>644,960.95</b>
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<b>Total Current Liabilities</b>	<b>644,960.95</b>
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#### Total Liabilities

<b>644,960.95</b>
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### Equity

3200-00 Retained Earnings	11,242.00
5600-01 General Fund Balance	1,636,626.41
5600-02 Debt Service Fund Balance	0.00
5600-03 Capital Projects Fund Balance	283,953.00
5600-04 Audit Fund	6,168.31

	<b>Total</b>
5600-05 Public Liability Fund Balance	-7,169.21
5600-06 Unemployment Insurance Fund Balance	202.80
5600-07 Building Fund Balance	-352,950.37
5600-08 Social Security Fund Balance	-28,739.36
5600-09 Pension Fund Balance	-95,978.37
Opening Balance Equity	0.00
Net Income	-179,622.91
<b>Total Equity</b>	<b>1,273,732.30</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,918,693.25</b>