Management Report

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

Prepared on
October 14, 2025

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Profit and Loss

July - September, 2025

	Total
INCOME	
6903-01 Fines & Fees	926.55
6904-01 Donations	853.51
6905-01 Grants	13,509.27
Interest	
6906-01 Interest	4,227.50
Total Interest	**4,227.50**
Property Taxes	
6901-01 Property Tax Revenue - Corporate Fund	3,421.22
6901-04 Property Tax Revenue - Audit Fund	25.52
6901-05 Property Tax Revenue - Liability Insurance	43.70
6901-06 Property Tax Revenue - Unemployment Insurance	3.82
6901-07 Property Tax Revenue - Building Fund	156.26
6901-08 Property Tax Revenue - Social Security Fund	121.21
6901-12 Property Tax Revenue - IMRF Fund	153.10
Total Property Taxes	**3,924.83**
Total Income	**23,441.66**
GROSS PROFIT	**23,441.66**
EXPENSES	
8360-01 Grants	2,107.97
8360-01 Petty Cash	-438.86
Advertising & Marketing	
8365-01 Library Promotion	484.54
8375-01 Advertising	63.10
8399-01 ILL Loss/Damage	72.51
8404-01 Staff Recognition	524.82
8410-01 Printing	3,429.64
Total Advertising & Marketing	**4,574.61**
Bank Charges & Fees	
8396-01 Bank Charges & Fees	2,053.60
Total Bank Charges & Fees	**2,053.60**
Benefits	
7600-05 Health Insurance	12,698.81
7650-09 IMRF	8,510.80
7660-06 Unemployment Insurance	-178.06
7670-01 Taxes-Fica Expense	12,608.28
Total Benefits	**33,639.83**
Building Expense	
8306-07 Building Supplies & Maintenance	721.39
8308-07 Service Contracts	17,781.72

	Total
8330-01 Casual Labor	500.00
8335-07 Building Repairs	8,803.90
Total Building Expense	**27,807.01**
Computers/Technology	
8171-01 Tech Service	11,114.33
8175-01 SWAN	5,455.64
8180-01 Software	359.97
8190-01 Website	164.98
Total Computers/Technology	**17,094.92**
Legal & Professional Services	
8400-01 Accounting	4,522.00
8402-01 Legal Fees	4,194.79
8405-01 Appraisal	285.00
8430-01 Payroll Expenses	3,058.51
8435-01 Background Checks	19.00
Total Legal & Professional Services	**12,079.30**
Library Materials	
8090-01 Adult A/V	1,744.86
8091-01 Children's A/V	962.30
8096-01 Teen A/V	587.21
8105-01 Adult Fiction/Non-Fiction	2,869.50
8106-01 Children Fiction / Non-Fiction	736.70
8107-01 Teen Fiction/Non-Fiction	857.15
8120-01 Newspapers	476.78
8130-01 Internet Databases	2,063.06
8140-01 Periodicals	0.00
Total Library Materials	**10,297.56**
Office Supplies & Software	
8202-01 Office Supplies	1,224.51
Total Office Supplies & Software	**1,224.51**
Programs & Strategic Initiatives	
8150-01 Children's Programs	1,875.77
8153-01 Teen Programs	661.24
8154-01 Makerspaces/library of things	1,117.68
8155-01 Adult Programs	1,445.91
8158-01 Strategic Initiatives	208.04
Total Programs & Strategic Initiatives	**5,308.64**
Salaries	
7504-01 Circulation	30,030.83
7505-01 Adult Services	19,373.73
7506-01 Youth Services	26,388.40
7507-01 Pages	0.00
7508-01 Adminstration	90,100.50

	Total
7509-01 Facilities	0.00
Total Salaries	**165,893.46**
Travel & Training	
7700-01 Educational Training Trustees	570.75
7800-01 Educational Staff Training	1,470.16
8342-01 Lodging, Meals, Mileage	100.80
8355-01 Memberships	960.00
Total Travel & Training	**3,101.71**
Utilities	
8301-07 Internet/Phone	5,187.34
8302-07 Electricity	6,422.84
8303-07 Gas	1,014.04
8304-07 Water/Garbage	709.80
Total Utilities	**13,334.02**
Total Expenses	**298,078.28**
NET OPERATING INCOME	**-274,636.62**
OTHER EXPENSES	
Other Miscellaneous Expense	
8395-01 Miscellaneous Expense	4,421.78
8490-01 Athene Program Expenses	3,621.04
Total Other Miscellaneous Expense	**8,042.82**
Total Other Expenses	**8,042.82**
NET OTHER INCOME	**-8,042.82**
NET INCOME	**$ -282,679.44**

Balance Sheet

As of September 30, 2025

	Total
ASSETS	
Current Assets	
Bank Accounts	
1500-01 First American MM (5015)	307,817.61
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
Total 1500-01 First American MM (5015)	**120,248.86**
1501-01 First American Checking (5001)	9,452.35
1501-02 Athene Special Programs	11,740.91
Total 1501-01 First American Checking (5001)	**21,193.26**
1509-07 Cash - IPTIP IL Funds	156,670.13
1512-02 Kadlec Annuity #71797	40,848.99
Total Bank Accounts	**338,961.24**
Accounts Receivable	
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
Total Accounts Receivable	**613,803.70**
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	0.00
Total Other Current Assets	**862,524.39**
Total Current Assets	**1,815,289.33**
TOTAL ASSETS	**$1,815,289.33**
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
Total Accounts Payable	**0.00**
Other Current Liabilities	
4002-01 IMRF - Employee Contribution	1,658.05
4003-01 Child Support	0.00
4200-01 Accrued Wages	28,715.87
4220-01 Federal Withholding	0.00
4230-01 ICMA Retirement	435.94
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
Total Other Current Liabilities	**644,613.56**
Total Current Liabilities	**644,613.56**
Total Liabilities	**644,613.56**
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

	Total
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	-282,679.44
Total Equity	**1,170,675.77**
TOTAL LIABILITIES AND EQUITY	**$1,815,289.33**