

Management Report

North Riverside Public Library District
For the period ended February 28, 2026



Prepared on
March 12, 2026

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Profit and Loss

July 2025 - February 2026

	Total
INCOME	
6903-01 Fines & Fees	6,597.17
6904-01 Donations	2,804.29
6904-02 Donations-Unrestricted	0.00
6905-01 Grants	12,755.43
6915-07 Loan Proceeds	207,000.00
Interest	
6906-01 Interest	7,392.99
Total Interest	7,392.99
Property Taxes	
6901-01 Property Tax Revenue - Corporate Fund	299,645.70
6901-04 Property Tax Revenue - Audit Fund	2,437.27
6901-05 Property Tax Revenue - Liability Insurance	6,595.13
6901-06 Property Tax Revenue - Unemployment Insurance	1,290.47
6901-07 Property Tax Revenue - Building Fund	18,175.18
6901-08 Property Tax Revenue - Social Security Fund	13,763.82
6901-12 Property Tax Revenue - IMRF Fund	14,337.36
Total Property Taxes	356,244.93
Total Income	592,794.81
GROSS PROFIT	592,794.81
EXPENSES	
8360-01 Grants	5,327.83
8360-01 Petty Cash	0.00
Advertising & Marketing	
8365-01 Library Promotion	3,038.24
8370-01 Postage	1,068.54
8375-01 Advertising	63.10
8399-01 ILL Loss/Damage	104.51
8404-01 Staff Recognition	1,259.77
8410-01 Printing	5,869.64
Total Advertising & Marketing	11,403.80
Bank Charges & Fees	
8396-01 Bank Charges & Fees	2,422.08
Total Bank Charges & Fees	2,422.08
Benefits	
7600-05 Health Insurance	40,059.12
7650-09 IMRF	29,020.44
7660-06 Unemployment Insurance	687.87
7670-01 Taxes-Fica Expense	31,335.46
Total Benefits	101,102.89

	Total
Building Expense	
8306-07 Building Supplies & Maintenance	3,110.53
8308-07 Service Contracts	42,926.46
8315-07 Fees & Permits	1,007.00
8330-01 Casual Labor	1,500.00
8335-07 Building Repairs	49,252.90
Total Building Expense	97,796.89
Computers/Technology	
8171-01 Tech Service	30,545.35
8175-01 SWAN	16,553.36
8180-01 Software	733.92
8190-01 Website	1,268.15
Total Computers/Technology	49,100.78
Insurance	
8460-05 Liability Insurance	13,617.00
Total Insurance	13,617.00
Interest Paid	
8601-02 Debt Service-Interest	3,359.95
8701-02 Debt Certificate Principle	30,100.00
Total Interest Paid	33,459.95
Legal & Professional Services	
8400-01 Accounting	9,693.00
8401-04 Audit	8,500.00
8402-01 Legal Fees	5,391.63
8405-01 Appraisal	285.00
8406-01 Collection Agency	128.05
8430-01 Payroll Expenses	8,373.05
8435-01 Background Checks	19.00
Total Legal & Professional Services	32,389.73
Library Materials	
8090-01 Adult A/V	2,788.49
8091-01 Children's A/V	2,944.01
8096-01 Teen A/V	951.88
8105-01 Adult Fiction/Non-Fiction	6,589.06
8105-02 Books-Restricted Fund	4,222.96
8106-01 Children Fiction / Non-Fiction	6,723.62
8107-01 Teen Fiction/Non-Fiction	3,788.14
8108-01 eBooks	3,000.00
8120-01 Newspapers	3,229.03
8130-01 Internet Databases	5,507.61
8140-01 Periodicals	420.00
Total Library Materials	40,164.80

	Total
Office Supplies & Software	
8202-01 Office Supplies	3,001.85
Total Office Supplies & Software	3,001.85
Programs & Strategic Initiatives	
8150-01 Children's Programs	4,083.26
8153-01 Teen Programs	971.88
8154-01 Makerspaces/library of things	2,149.43
8155-01 Adult Programs	3,139.83
8158-01 Strategic Initiatives	208.04
Total Programs & Strategic Initiatives	10,552.44
Salaries	
7504-01 Circulation	75,635.74
7505-01 Adult Services	49,224.95
7506-01 Youth Services	69,207.31
7507-01 Pages	0.00
7508-01 Administration	216,789.20
7509-01 Facilities	84.00
Total Salaries	410,941.20
Travel & Training	
7700-01 Educational Training Trustees	1,320.75
7800-01 Educational Staff Training	5,164.80
8341-01 Transportations	47.60
8342-01 Lodging, Meals, Mileage	1,340.74
8355-01 Memberships	1,697.00
Total Travel & Training	9,570.89
Utilities	
8301-07 Internet/Phone	19,991.90
8302-07 Electricity	17,382.49
8303-07 Gas	3,614.54
8304-07 Water/Garbage	2,669.49
Total Utilities	43,658.42
Total Expenses	864,510.55
NET OPERATING INCOME	-271,715.74
OTHER EXPENSES	
Other Miscellaneous Expense	
8395-01 Miscellaneous Expense	1,469.30
8490-01 Athene Program Expenses	3,621.04
Total Other Miscellaneous Expense	5,090.34
Total Other Expenses	5,090.34
NET OTHER INCOME	-5,090.34
NET INCOME	\$ -276,806.08

Balance Sheet

As of February 28, 2026

	Total
ASSETS	
Current Assets	
Bank Accounts	
1500-01 First American MM (5015)	428,803.25
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	-33,459.95
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)	207,774.55
1501-01 First American Checking (5001)	6,201.05
1501-02 Athene Special Programs	11,740.91
Total 1501-01 First American Checking (5001)	17,941.96
1509-07 Cash - IPTIP IL Funds	78,140.19
1512-02 Kadlec Annuity #71797	40,848.99
Total Bank Accounts	344,705.69
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	1,821,033.78
TOTAL ASSETS	\$1,821,033.78

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
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Other Current Liabilities

4002-01 IMRF - Employee Contribution	73.05
4003-01 Child Support	0.00
4200-01 Accrued Wages	28,715.87
4220-01 Federal Withholding	0.00
4230-01 ICMA Retirement	1,892.03
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	644,484.65
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Total Current Liabilities	644,484.65
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Total Liabilities

644,484.65

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	-276,806.08
Total Equity	1,176,549.13
TOTAL LIABILITIES AND EQUITY	\$1,821,033.78