

# Management Report

North Riverside Public Library District  
For the period ended April 30, 2024



Prepared on  
**May 14, 2024**

# Table of Contents

---

Profit and Loss .....3

Balance Sheet.....6

# Profit and Loss

July 2023 - April 2024

	<b>Total</b>
<b>INCOME</b>	
6903-01 Fines & Fees	5,335.36
6904-01 Donations	14,115.43
6905-01 Grants	55,190.27
Interest	
6906-01 Interest	14,165.00
<b>Total Interest</b>	<b>14,165.00</b>
Property Taxes	
6901-01 Property Tax	1,020,734.10
6901-04 Tax Revenue-Audit Fund	6,971.29
6901-05 Tax Revenue-Liability Ins	4,000.51
6901-06 Tax Revenue-Unemploy Ins	1,057.28
6901-07 Tax Revenue-Bldg Fund	49,152.83
6901-08 Tax Revenue-SS	36,121.59
6901-12 Property Tax - IMRF Fund	10,289.09
<b>Total Property Taxes</b>	<b>1,128,326.69</b>
<b>Total Income</b>	<b>1,217,132.75</b>
<b>GROSS PROFIT</b>	<b>1,217,132.75</b>
<b>EXPENSES</b>	
8360-01 Grants	24,369.51
Advertising & Marketing	
8365-01 Library Promotion	127.00
8370-01 Postage	808.24
8375-01 Advertising	2,402.06
8385-01 Memorials & Tributes	77.59
8399-01 ILL Loss/Damage	39.17
8404-01 Staff Recognition	1,046.87
8410-01 Printing	8,473.90
<b>Total Advertising &amp; Marketing</b>	<b>12,974.83</b>
Bank Charges & Fees	
8396-01 Bank Charges & Fees	1,128.67
<b>Total Bank Charges &amp; Fees</b>	<b>1,128.67</b>
Benefits	
7600-05 Health Insurance	31,744.56
7650-09 IMRF	39,024.36
7660-06 Unemployment Insurance	-1,523.06
7670-01 Taxes-Fica Expense	38,026.03
<b>Total Benefits</b>	<b>107,271.89</b>
Building Expense	
8306-07 Building Supplies & Maintenance	7,328.25

	<b>Total</b>
8308-07 Service Contracts	35,568.60
8315-07 Fees & Permits	1,007.00
8320-07 Building & Grounds	0.00
8330-01 Casual Labor	650.00
8335-07 Building Repairs	41,858.00
<b>Total Building Expense</b>	<b>86,411.85</b>
Computers/Technology	
8171-01 Tech Service	40,102.42
8172-01 Computer Equipment	941.69
8172-02 Digital Divide Project	0.00
8175-01 SWAN	17,753.46
8180-01 Software	2,198.14
8190-01 Website	1,060.38
<b>Total Computers/Technology</b>	<b>62,056.09</b>
Insurance	
8460-05 Liability Insurance	20,344.00
<b>Total Insurance</b>	<b>20,344.00</b>
Interest Paid	
8601-02 Debt Service-Interest	4,497.17
8701-02 Debt Certificate Principle	27,800.00
<b>Total Interest Paid</b>	<b>32,297.17</b>
Legal & Professional Services	
8400-01 Accounting	10,310.00
8401-04 Audit	7,950.00
8402-01 Legal Fees	5,089.86
8405-01 Appraisal	425.00
8406-01 Collection Agency	88.65
8430-01 Payroll Expenses	8,697.00
<b>Total Legal &amp; Professional Services</b>	<b>32,560.51</b>
Library Materials	
8090-01 Adult A/V	6,047.60
8091-01 Children's A/V	851.62
8096-01 Teen A/V	2,056.25
8105-01 Adult Fiction/Non-Fiction	16,611.96
8106-01 Children Fiction / Non-Fiction	11,343.72
8107-01 Teen Fiction/Non-Fiction	5,901.26
8108-01 eBooks	0.00
8120-01 Newspapers	3,723.12
8130-01 Internet Databases	10,381.37
8140-01 Periodicals	848.08
<b>Total Library Materials</b>	<b>57,764.98</b>
Office Supplies & Software	
8202-01 Office Supplies	7,921.25

	<b>Total</b>
<b>Total Office Supplies &amp; Software</b>	<b>7,921.25</b>
Programs & Strategic Initiatives	
8150-01 Children's Programs	5,096.02
8153-01 Teen Programs	2,747.15
8154-01 Makerspaces/library of things	3,499.97
8155-01 Adult Programs	8,961.07
8158-01 Strategic Initiatives	240.80
<b>Total Programs &amp; Strategic Initiatives</b>	<b>20,545.01</b>
Salaries	
7504-01 Circulation	91,311.26
7505-01 Adult Services	46,501.70
7506-01 Youth Services	82,412.34
7507-01 Pages	8,656.97
7508-01 Administration	253,808.94
7509-01 Facilities	17,235.21
<b>Total Salaries</b>	<b>499,926.42</b>
Travel & Training	
7700-01 Educational Training Trustees	75.00
7800-01 Educational Staff Training	4,113.98
8342-01 Lodging, Meals, Mileage	2,342.25
8355-01 Memberships	2,320.40
8390-01 Mileage Reimbursement	0.00
<b>Total Travel &amp; Training</b>	<b>8,851.63</b>
Utilities	
8301-07 Internet/Phone	16,923.10
8302-07 Electricity	24,452.51
8303-07 Gas	4,802.35
8304-07 Water/Garbage	2,687.56
<b>Total Utilities</b>	<b>48,865.52</b>
<b>Total Expenses</b>	<b>1,023,289.33</b>
<b>NET OPERATING INCOME</b>	<b>193,843.42</b>
<b>OTHER EXPENSES</b>	
Other Miscellaneous Expense	
8395-01 Miscellaneous Expense	-2,474.01
<b>Total Other Miscellaneous Expense</b>	<b>-2,474.01</b>
<b>Total Other Expenses</b>	<b>-2,474.01</b>
<b>NET OTHER INCOME</b>	<b>2,474.01</b>
<b>NET INCOME</b>	<b>\$196,317.43</b>

# Balance Sheet

As of April 30, 2024

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1500-01 First American MM (5015)	231,484.94
1500-04 Cash-Audit Fund	1,396.00
1500-05 Cash-Liability Insurance Fund	12,319.00
1500-06 Cash-Unemployment Ins Fund	0.00
1500-07 Cash-Building Fund	-0.27
1500-08 Cash-Social Security Fund	0.00
1500-09 Cash-Pension Fund	-23,608.79
1500-10 Cash-Debt Service Fund	-32,297.17
1500-11 Equipment Fund	0.00
1500-12 Cash - IMRF Fund	23,608.79
1500-13 Capital Projects	30,000.00
<b>Total 1500-01 First American MM (5015)</b>	<b>242,902.50</b>
1501-01 First American Checking (5001)	9,370.08
1509-07 Cash - IPTIP IL Funds	454,718.54
1512-02 Kadlec Annuity #71797	56,915.03
<b>Total Bank Accounts</b>	<b>763,906.15</b>
<b>Accounts Receivable</b>	
2000-01 RE Taxes Receivable-Corp	0.00
2000-04 Taxes Receivable-Audit	0.00
2000-05 Taxes Receivable-Insurance	0.00
2000-06 Taxes Receivable-Liab Insur	0.00
2000-07 Taxes Recievable-Bldg Fund	0.00
2000-08 Taxes Receivable-SS Fund	0.00
2000-09 Taxes Receivable-Pension Fund	0.00
<b>Total Accounts Receivable</b>	<b>0.00</b>
<b>Other Current Assets</b>	
1500-01 Kadlec Annuity	250,502.21
1500-02 Kadlect Annuity #19563	116,393.94
1500-03 Kadlec Annuity #37743	402,915.09
2200-01 Due to/from Special Accounts	0.00
2200-09 Due to/from Pension Fund	0.00
2400-01 Prepaid Expenses	2,013.07
2400-05 Prepaid Expenses 05	0.00
2400-07 Prepaid Expense	179.35
<b>Total Other Current Assets</b>	<b>772,003.66</b>
<b>Total Current Assets</b>	<b>1,535,909.81</b>
<b>TOTAL ASSETS</b>	<b>\$1,535,909.81</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>
-------------------------------	-------------

**Other Current Liabilities**

4002-01 IMRF - Employee Contribution	0.00
4003-01 Child Support	0.00
4200-01 Accrued Wages	17,961.93
4220-01 Federal Withholding	0.00
4230-01 ICMA Retirement	409.90
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	0.00
4300-04 Deferred Tax Rev - Audit Fund	0.00
4300-05 Deferred Tax Rev Liability Fund	0.00
4300-06 Deferred Tax Rev Unemployment	0.00
4300-07 Deferred Tax Rev Building Fund	0.00
4300-08 Deferred Tax Rev SS	0.00
4300-09 Deferred Tax Rev Pension	0.00
4470-07 Due to/from Corp - Building fund	0.00

---

<b>Total Other Current Liabilities</b>	<b>18,371.83</b>
--	------------------

---

<b>Total Current Liabilities</b>	<b>18,371.83</b>
----------------------------------	------------------

---

<b>Total Liabilities</b>	<b>18,371.83</b>
--------------------------	------------------

**Equity**

3200-00 Retained Earnings	-87,999.45
5600-01 General Fund Balance	1,703,307.00
5600-02 Debt Service Fund Balance	0.00
5600-03 Capital Projects Fund Balance	30,000.00
5600-04 Audit Fund	1,396.00
5600-05 Public Liability Fund Balance	11,900.00
5600-06 Unemployment Insurance Fund Balance	-3,383.00
5600-07 Building Fund Balance	-223,829.00
5600-08 Social Security Fund Balance	-18,304.00
5600-09 Pension Fund Balance	-91,867.00
Opening Balance Equity	0.00

	<b>Total</b>
Net Income	196,317.43
<b>Total Equity</b>	<b>1,517,537.98</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,535,909.81</b>





# North Riverside Public Library District

## Check Detail Report

### April 2024

Date	Num	Name	Memo/Description	Amount
04/01/2024	15980	STRICTLY SELF DEFENSE LLC	SELF DEFENSE TRAINING DEPOSIT	49.00
04/10/2024	15981	AT&T 1	1850728800	229.21
04/10/2024	15982	Colley Elevator Co.	INV. 256614 - ELEVATOR INSPECTIONS SERVICE	434.00
04/10/2024	15983	CENGAGE Learning	INV. 84110354 - ADULT FICTION / NON FICTION	63.18
04/10/2024	15984	Franczek Radelet	INV 230076 - PROFESSIONAL SERVICES FEB 2024	68.35
04/10/2024	15985	Hinckley Springs	2429867 032024	29.98
04/10/2024	15986	INGRAM LIBRARY SERVICES	ADULT/ CHILDREN/ TEEN - FICTION / NON FICTIN	1,117.61
04/10/2024	15987	Illinois Office of the State Fire Marshal	INV 9692905 - BOILER INSPECTION	200.00
04/10/2024	15988	LEAF	INV 16276790 - SERVICE CONTRACT	743.34
04/10/2024	15989	Lyons Electric Company, Inc	INV 19206 - LIGHT ON LIGHT POLE SOUTH SIDE IS OUT	474.18
04/10/2024	15990	LIMRICC	MONTHLY BILLING APRIL 2024	3,253.28
04/10/2024	15992	Midwest Tape	INV 505271865 - HOOPLA	387.94
04/10/2024	15993	NAEIR	INV M356594 - BASIC MEMBER	59.00
04/10/2024	15994	Paychex - Human Resource Services	INV 13859463	57.00
04/10/2024	15995	Quinlan Security Systems	INV 34390 - CLOSED CIRCUIT TELEVISION SYSTEM ADDITIONS	519.75
04/10/2024	15996	SPARKLES ENTERTAINMENT, INC	SUMMER READING KICK OFF PARTY	1,150.00
04/10/2024	15997	Trimline Landscaping	SALTIN JAN 22 SNOW PLOWING JAN 23 SLATING FEB 23	310.00
04/10/2024	15998	Village of N. Riverside	ACCOUNT # 0148240015-00	216.85
04/10/2024	15999	Unique Management Services, Inc	INV 6124216	29.55
04/10/2024	16001	Lauterbach & Amen, LLP	INV 89590 - MARCH 2024	952.00
04/10/2024	16003	INGRAM LIBRARY SERVICES	ADULT FICTION / NON FICTION	406.20
04/10/2024	16006	Mission Square - 304650	6043786 - RETIREMENT	405.28
04/15/2024	16007	AEP ENERGY	AEP ENERGY # 3014417557 Utility # 7582359915 MARCH 2024	1,816.65
04/15/2024	16008	COMCAST .	ACCT# 904053498 INV 198895515	2,684.39
04/15/2024	16009	Comcast	Acct# 8771 20 134 0118334 - APRIL 2024	183.74
04/15/2024	16010	EnvisionWare, Inc.	INV -INV-US-97593 - PC RESERVATION AND LTP1 IGRATION	780.00
04/15/2024	16011	INGRAM LIBRARY SERVICES	81218788, 81218786 - CHILDREN FICTION / NON FICTION	20.38

04/15/2024	16012	Roscoe	Acct#1889-07544 INV 1842411	275.17
04/15/2024	16013	Elena Yescas	INV 1575 - WINDOW, STATUE, VARIOUS ROOM CLEANING	1,595.00
04/15/2024	16014	INGRAM LIBRARY SERVICES	ADULT/CHILDREN/ TEEN - FICTION/ NON FICTION	958.85
04/15/2024	16015	Nitech Fire & Security Industies, Inc	INV 371605 - FROM MAY 1, 2024, THROUGH JULY 31, 2024	326.40
04/15/2024	16016	Franczek Radelet	INV 223307 - PROFESSIONAL SERV THROUGH MAY 2023	55.26
04/15/2024	16017	Jill Cannizzo	BOARD MINUTES APRIL 15, 2024	100.00

**Total \$ 19,951.54**



# North Riverside Public Library District

Balance Sheet  
As of April 30, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1500-01 First American MM (5015)	231,484.94
1500-04 Cash-Audit Fund	1,396.00
1500-05 Cash-Liability Insurance Fund	12,319.00
1500-06 Cash-Unemployment Ins Fund	0.00
1500-07 Cash-Building Fund	-0.27
1500-08 Cash-Social Security Fund	0.00
1500-09 Cash-Pension Fund	-23,608.79
1500-10 Cash-Debt Service Fund	-32,297.17
1500-11 Equipment Fund	0.00
1500-12 Cash - IMRF Fund	23,608.79
1500-13 Capital Projects	30,000.00
<b>Total 1500-01 First American MM (5015)</b>	<b>242,902.50</b>
1501-01 First American Checking (5001)	9,370.08
1509-07 Cash - IPTIP IL Funds	454,718.54
1512-02 Kadlec Annuity #71797	56,915.03
<b>Total Bank Accounts</b>	<b>\$763,906.15</b>
Accounts Receivable	
2000-01 RE Taxes Receivable-Corp	0.00
2000-04 Taxes Receivable-Audit	0.00
2000-05 Taxes Receivable-Insurance	0.00
2000-06 Taxes Receivable-Liab Insur	0.00
2000-07 Taxes Recievable-Bldg Fund	0.00
2000-08 Taxes Receivable-SS Fund	0.00
2000-09 Taxes Receivable-Pension Fund	0.00
<b>Total Accounts Receivable</b>	<b>\$0.00</b>
Other Current Assets	
1500-01 Kadlec Annuity	250,502.21
1500-02 Kadlect Annuity #19563	116,393.94
1500-03 Kadlec Annuity #37743	402,915.09
2200-01 Due to/from Special Accounts	0.00
2200-09 Due to/from Pension Fund	0.00
2400-01 Prepaid Expenses	2,013.07
2400-05 Prepaid Expenses 05	0.00
2400-07 Prepaid Expense	179.35
<b>Total Other Current Assets</b>	<b>\$772,003.66</b>
<b>Total Current Assets</b>	<b>\$1,535,909.81</b>
<b>TOTAL ASSETS</b>	<b>\$1,535,909.81</b>



# North Riverside Public Library District

Balance Sheet  
As of April 30, 2024

	TOTAL
<b>LIABILITIES AND EQUITY</b>	
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>
Other Current Liabilities	
4002-01 IMRF - Employee Contribution	0.00
4003-01 Child Support	0.00
4200-01 Accrued Wages	17,961.93
4220-01 Federal Withholding	0.00
4230-01 ICMA Retirement	409.90
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	0.00
4300-04 Deferred Tax Rev - Audit Fund	0.00
4300-05 Deferred Tax Rev Liability Fund	0.00
4300-06 Deferred Tax Rev Unemployment	0.00
4300-07 Deferred Tax Rev Building Fund	0.00
4300-08 Deferred Tax Rev SS	0.00
4300-09 Deferred Tax Rev Pension	0.00
4470-07 Due to/from Corp - Building fund	0.00
<b>Total Other Current Liabilities</b>	<b>\$18,371.83</b>
<b>Total Current Liabilities</b>	<b>\$18,371.83</b>
<b>Total Liabilities</b>	<b>\$18,371.83</b>
Equity	
3200-00 Retained Earnings	-87,999.45
5600-01 General Fund Balance	1,703,307.00
5600-02 Debt Service Fund Balance	0.00
5600-03 Capital Projects Fund Balance	30,000.00
5600-04 Audit Fund	1,396.00
5600-05 Public Liability Fund Balance	11,900.00
5600-06 Unemployment Insurance Fund Balance	-3,383.00
5600-07 Building Fund Balance	-223,829.00
5600-08 Social Security Fund Balance	-18,304.00
5600-09 Pension Fund Balance	-91,867.00



# North Riverside Public Library District

Balance Sheet  
As of April 30, 2024

	TOTAL
Opening Balance Equity	0.00
Net Income	196,317.43
<b>Total Equity</b>	<b>\$1,517,537.98</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,535,909.81</b>



## North Riverside Public Library District Budget vs. Actuals FY24 July - April 2024

	April 2024 MTD Actual	FY24 YTD Actual	FY24 Budget	over Budget	% of Budget
<b>Income</b>					
6901-14 Estimated loss due to property assessment appeals	0.00	0.00	-10,000.00	10,000.00	0.00%
6903-01 Fines & Fees	1,134.67	5,335.36	12,000.00	-6,664.64	44.46%
6904-01 Donations	3,229.46	14,115.43	35,000.00	-20,884.57	40.33%
6905-01 Grants	25,000.00	55,190.27	120,000.00	-64,809.73	45.99%
6907-01 Credit Card Income	0.00	0.00	2,500.00	-2,500.00	0.00%
6920-01 Unrealized Income-Annuities	0.00	0.00	20,000.00	-20,000.00	0.00%
6906-01 Interest	3,189.51	14,165.00	3,000.00	11,165.00	472.17%
6901-01 Property Tax	0.00	1,128,326.69	1,174,665.00	-46,338.31	96.06%
<b>Total Income</b>	<b>\$ 32,553.64</b>	<b>\$ 1,217,132.75</b>	<b>\$ 1,357,165.00</b>	<b>-\$ 140,032.25</b>	<b>89.68%</b>
<b>Expenses</b>					
8360-01 Grants	1,399.00	24,369.51	100,000.00	-75,630.49	24.37%
<b>Advertising &amp; Marketing</b>					
8361-01 Donations	0.00	0.00	35,000.00	-35,000.00	0.00%
8365-01 Library Promotion	0.00	127.00	5,500.00	-5,373.00	2.31%
8370-01 Postage	0.00	808.24	3,200.00	-2,391.76	25.26%
8375-01 Advertising	0.00	2,402.06	4,500.00	-2,097.94	53.38%
8385-01 Memorials & Tributes	0.00	77.59	500.00	-422.41	15.52%
8399-01 ILL Loss/Damage	0.00	39.17	250.00	-210.83	15.67%
8404-01 Staff Recognition	0.00	1,046.87	2,500.00	-1,453.13	41.87%
8410-01 Printing	0.00	8,473.90	12,000.00	-3,526.10	70.62%
<b>Total Advertising &amp; Marketing</b>	<b>\$ 0.00</b>	<b>\$ 12,974.83</b>	<b>\$ 63,450.00</b>	<b>-\$ 50,475.17</b>	<b>20.45%</b>
<b>Bank Charges &amp; Fees</b>					
8396-01 Bank Charges & Fees	0.00	1,128.67	500.00	628.67	225.73%
<b>Total Bank Charges &amp; Fees</b>	<b>\$ 0.00</b>	<b>\$ 1,128.67</b>	<b>\$ 500.00</b>	<b>\$ 628.67</b>	<b>225.73%</b>
<b>Benefits</b>					
7600-05 Health Insurance	3,013.28	31,744.56	32,000.00	-255.44	99.20%
7650-09 IMRF	11,517.20	39,024.36	49,250.00	-10,225.64	79.24%
7660-06 Unemployment Insurance	-4,710.11	-1,523.06	1,000.00	-2,523.06	-152.31%
7670-01 Taxes-Fica Expense	3,407.17	38,026.03	38,655.00	-628.97	98.37%
<b>Total Benefits</b>	<b>\$ 13,227.54</b>	<b>\$ 107,271.89</b>	<b>\$ 120,905.00</b>	<b>-\$ 13,633.11</b>	<b>88.72%</b>
<b>Building Expense</b>					
8306-07 Building Supplies & Maintenance	0.00	7,328.25	12,000.00	-4,671.75	61.07%
8308-07 Service Contracts	-3,466.36	35,568.60	30,500.00	5,068.60	116.62%
8315-07 Fees & Permits	0.00	1,007.00	1,950.00	-943.00	51.64%
8330-01 Casual Labor	100.00	650.00	900.00	-250.00	72.22%
8335-07 Building Repairs	474.18	41,858.00	30,000.00	11,858.00	139.53%
<b>Total Building Expense</b>	<b>-\$ 2,892.18</b>	<b>\$ 86,411.85</b>	<b>\$ 75,350.00</b>	<b>\$ 11,061.85</b>	<b>114.68%</b>
<b>Computers/Technology</b>					
8171-01 Tech Service	780.00	40,102.42	25,000.00	15,102.42	160.41%
8172-01 Computer Equipment	0.00	941.69	5,000.00	-4,058.31	18.83%
8175-01 SWAN	0.00	17,753.46	24,500.00	-6,746.54	72.46%
8180-01 Software	0.00	2,198.14	1,500.00	698.14	146.54%
8190-01 Website	0.00	1,060.38	3,500.00	-2,439.62	30.30%
8195-01 Email	0.00	0.00	500.00	-500.00	0.00%
<b>Total Computers/Technology</b>	<b>\$ 780.00</b>	<b>\$ 62,056.09</b>	<b>\$ 60,000.00</b>	<b>\$ 2,056.09</b>	<b>103.43%</b>
<b>Insurance</b>					
8460-05 Liability Insurance	0.00	20,344.00	24,000.00	-3,656.00	84.77%
<b>Total Insurance</b>	<b>\$ 0.00</b>	<b>\$ 20,344.00</b>	<b>\$ 24,000.00</b>	<b>-\$ 3,656.00</b>	<b>84.77%</b>
<b>Interest Paid</b>					

8601-02 Debt Service-Interest	0.00	4,497.17	16,500.00	-12,002.83	27.26%
8701-02 Debt Certificate Principle	0.00	27,800.00	28,000.00	-200.00	99.29%
<b>Total Interest Paid</b>	<b>\$ 0.00</b>	<b>\$ 32,297.17</b>	<b>\$ 44,500.00</b>	<b>-\$ 12,202.83</b>	<b>72.58%</b>
<b>Legal &amp; Professional Services</b>					
8400-01 Accounting	952.00	10,310.00	17,000.00	-6,690.00	60.65%
8401-04 Audit	0.00	7,950.00	9,200.00	-1,250.00	86.41%
8402-01 Legal Fees	123.61	5,089.86	6,000.00	-910.14	84.83%
8405-01 Appraisal	0.00	425.00	1,500.00	-1,075.00	28.33%
8406-01 Collection Agency	29.55	88.65	500.00	-411.35	17.73%
8430-01 Payroll Expenses	858.90	8,697.00	6,500.00	2,197.00	133.80%
8435-01 Background Checks	0.00	0.00	200.00	-200.00	0.00%
<b>Total Legal &amp; Professional Services</b>	<b>\$ 1,964.06</b>	<b>\$ 32,560.51</b>	<b>\$ 40,900.00</b>	<b>-\$ 8,339.49</b>	<b>79.61%</b>
<b>Library Materials</b>					
8090-01 Adult A/V	0.00	6,047.60	9,200.00	-3,152.40	65.73%
8091-01 Children's A/V	0.00	851.62	3,600.00	-2,748.38	23.66%
8096-01 Teen A/V	0.00	2,056.25	3,300.00	-1,243.75	62.31%
8100-01 Replacement Materials	0.00	0.00	2,000.00	-2,000.00	0.00%
8103-01 Foreign Lang. Materials	0.00	0.00	3,000.00	-3,000.00	0.00%
8105-01 Adult Fiction/Non-Fiction	1,356.11	16,611.96	26,000.00	-9,388.04	63.89%
8106-01 Children Fiction / Non-Fiction	576.08	11,343.72	17,000.00	-5,656.28	66.73%
8107-01 Teen Fiction/Non-Fiction	634.03	5,901.26	9,500.00	-3,598.74	62.12%
8108-01 eBooks	0.00	0.00	6,500.00	-6,500.00	0.00%
8120-01 Newspapers	0.00	3,723.12	3,600.00	123.12	103.42%
8130-01 Internet Databases	387.94	10,381.37	18,000.00	-7,618.63	57.67%
8140-01 Periodicals	0.00	848.08	1,600.00	-751.92	53.01%
<b>Total Library Materials</b>	<b>\$ 2,954.16</b>	<b>\$ 57,764.98</b>	<b>\$ 103,300.00</b>	<b>-\$ 45,535.02</b>	<b>55.92%</b>
<b>Office Supplies &amp; Software</b>					
8202-01 Office Supplies	0.00	7,921.25	13,500.00	-5,578.75	58.68%
<b>Total Office Supplies &amp; Software</b>	<b>\$ 0.00</b>	<b>\$ 7,921.25</b>	<b>\$ 13,500.00</b>	<b>-\$ 5,578.75</b>	<b>58.68%</b>
<b>Programs &amp; Strategic Initiatives</b>					
8150-01 Children's Programs	0.00	5,096.02	6,300.00	-1,203.98	80.89%
8153-01 Teen Programs	0.00	2,747.15	2,900.00	-152.85	94.73%
8154-01 Makerspaces/library of things	0.00	3,499.97	5,200.00	-1,700.03	67.31%
8155-01 Adult Programs	0.00	8,961.07	6,000.00	2,961.07	149.35%
8156-01 Technology Programs	0.00	0.00	750.00	-750.00	0.00%
8158-01 Strategic Initiatives	0.00	240.80	2,000.00	-1,759.20	12.04%
<b>Total Programs &amp; Strategic Initiatives</b>	<b>\$ 0.00</b>	<b>\$ 20,545.01</b>	<b>\$ 23,150.00</b>	<b>-\$ 2,604.99</b>	<b>88.75%</b>
<b>Salaries</b>					
7504-01 Circulation	9,909.98	91,311.26	85,500.00	5,811.26	106.80%
7505-01 Adult Services	3,900.46	46,501.70	77,500.00	-30,998.30	60.00%
7506-01 Youth Services	7,392.24	82,412.34	95,000.00	-12,587.66	86.75%
7507-01 Pages	870.62	8,656.97	11,000.00	-2,343.03	78.70%
7508-01 Administration	22,705.54	253,808.94	300,000.00	-46,191.06	84.60%
7509-01 Facilities	0.00	17,235.21	30,000.00	-12,764.79	57.45%
<b>Total Salaries</b>	<b>\$ 44,778.84</b>	<b>\$ 499,926.42</b>	<b>\$ 599,000.00</b>	<b>-\$ 99,073.58</b>	<b>83.46%</b>
<b>Travel &amp; Training</b>					
7700-01 Educational Training Trustees	0.00	75.00	500.00	-425.00	15.00%
7800-01 Educational Staff Training	0.00	4,113.98	5,500.00	-1,386.02	74.80%
8342-01 Lodging, Meals, Mileage	0.00	2,342.25	2,200.00	142.25	106.47%
8355-01 Memberships	59.00	2,320.40	2,450.00	-129.60	94.71%
8390-01 Mileage Reimbursement	0.00	0.00	0.00	0.00	
<b>Total Travel &amp; Training</b>	<b>\$ 59.00</b>	<b>\$ 8,851.63</b>	<b>\$ 10,650.00</b>	<b>-\$ 1,798.37</b>	<b>83.11%</b>
<b>Utilities</b>					
8301-07 Internet/Phone	3,097.34	16,923.10	12,300.00	4,623.10	137.59%
8302-07 Electricity	1,816.65	24,452.51	16,500.00	7,952.51	148.20%
8303-07 Gas	779.35	4,802.35	8,860.00	-4,057.65	54.20%
8304-07 Water/Garbage	216.85	2,687.56	5,000.00	-2,312.44	53.75%

<b>Total Utilities</b>	<b>\$ 5,910.19</b>	<b>\$ 48,865.52</b>	<b>\$ 42,660.00</b>	<b>\$ 6,205.52</b>	<b>114.55%</b>
8395-01 Miscellaneous Expense	-2,474.01	-2474.01	0.00	0.00	0%
<b>Total Expenses</b>	<b>\$ 65,706.60</b>	<b>\$ 1,020,815.32</b>	<b>\$ 1,321,865.00</b>	<b>-\$ 298,575.67</b>	<b>77.23%</b>
<b>Net Operating Income</b>	<b>-\$ 33,152.96</b>	<b>\$ 196,317.43</b>	<b>\$ 35,300.00</b>	<b>\$ 158,543.42</b>	<b>556.14%</b>
<b>Net Income</b>	<b>-\$ 33,152.96</b>	<b>\$ 196,317.43</b>	<b>\$ 35,300.00</b>	<b>\$ 158,543.42</b>	<b>556.14%</b>



**North Riverside Public Library District**

**Profit and Loss**

May 2023 - April 2024

	May 23	Jun 23	Jul 23	Aug 23	Sept 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	April 24	Total
<b>Beginning Cash</b>	\$ 755,891.18	\$ 665,915.85	\$ 513,194.47	\$ 415,504.52	\$ 330,767.09	\$ 243,003.27	\$ 161,633.18	\$ 177,725.88	\$ 417,359.68	\$ 306,798.83	\$ 338,163.76	\$ 723,634.27	
<b>Income</b>													
6903-01 Fines & Fees	247.78	269.83	624.09	1,700.36	130.22	201.33	576.70	271.17	166.18	226.88	303.76	1,134.67	4,718.30
6904-01 Donations	503.09	1,323.05	1,270.66	4,839.53	329.63	532.04	1,212.76	771.79	452.77	645.72	831.07	3,229.46	12,712.11
6905-01 Grants		199.29	10,953.35	3,922.92			7,500.00	7,814.00				25,000.00	30,389.56
6915-07 Loan Proceeds													0.00
Interest	1,838.88	1,678.71	1,374.85	1,270.08	962.83	764.73	446.96	1,418.12	1,285.29	1,039.19	2,413.44	3,189.51	14,493.08
Property Taxes		3,000.15		10,777.97			124,516.56	366,331.31		155,468.96	471,231.89		1,131,326.84
<b>Total Income</b>	<b>\$ 2,589.75</b>	<b>\$ 6,471.03</b>	<b>\$ 14,222.95</b>	<b>\$ 22,510.86</b>	<b>\$ 1,422.68</b>	<b>\$ 1,498.10</b>	<b>\$ 134,252.98</b>	<b>\$ 376,606.39</b>	<b>\$ 1,904.24</b>	<b>\$ 157,380.75</b>	<b>\$ 474,780.16</b>	<b>\$ 32,553.64</b>	<b>\$ 1,193,639.89</b>
<b>Gross Profit</b>	<b>\$ 2,589.75</b>	<b>\$ 6,471.03</b>	<b>\$ 14,222.95</b>	<b>\$ 22,510.86</b>	<b>\$ 1,422.68</b>	<b>\$ 1,498.10</b>	<b>\$ 134,252.98</b>	<b>\$ 376,606.39</b>	<b>\$ 1,904.24</b>	<b>\$ 157,380.75</b>	<b>\$ 474,780.16</b>	<b>\$ 32,553.64</b>	<b>\$ 1,193,639.89</b>
<b>Expenses</b>													
8360-01 Grants	2,146.12	17,593.11	2,036.49	344.49	575.48	7,014.58	3,222.41	360.60	1,516.00	7,680.73	486.39	1,399.00	42,976.40
8360-01 Petty Cash													0.00
8380-01 Telephone	1,031.00												1,031.00
Advertising & Marketing	2,195.95	5,665.84	181.21	1,080.56	3,080.73	12.00	691.72	3,383.41	259.65	412.96	4,053.80		21,017.83
Bank Charges & Fees	370.96	31.27	31.27			144.00	34.91	420.91	61.39	467.46			1,562.17
Benefits	10,067.39	16,762.49	7,081.22	11,563.01	14,824.90	4,931.03	13,459.78	15,384.23	7,809.83	14,367.96	7,849.05	13,227.54	124,100.89
Building Expense	7,504.19	14,328.73	10,995.03	6,205.62	8,637.83	5,221.94	15,335.64	12,994.60	10,198.63	13,344.43	8,655.16	-2,892.18	113,421.80
Computers/Technology	4,568.11	4,164.19	29,485.91	5,623.63	-2,279.31	3,122.20	9,217.02	3,003.09	8,624.41	2,472.77	2,538.30	780.00	70,540.32
Insurance									20,344.00				20,344.00
Interest Paid		4,829.93						32,297.17					37,127.10
Legal & Professional Services	2,660.82	3,851.52	75.32	682.50	1,563.00	3,880.89	11,672.37	2,816.21	4,584.32	2,434.84	2,170.02	1,964.06	36,391.81
Library Materials	7,190.38	17,481.30	14,214.29	6,518.15	3,852.31	4,721.68	7,929.47	5,522.74	6,704.15	7,246.10	6,689.09	2,954.16	88,069.66
Office Supplies & Software	1,530.95	4,092.60		65.00	612.66	936.92	1,898.30	332.27	1,581.80	1,062.68	1,431.62		13,544.80
Programs & Strategic Initiatives	3,118.63	6,313.80	1,894.89	1,949.87	3,632.48	3,568.89	3,138.39	1,075.23	1,760.92	2,010.81	1,956.01		30,419.92
Salaries	43,487.86	55,843.45	41,069.69	67,701.10	44,498.01	45,362.30	45,761.50	53,711.01	43,859.98	67,148.34	46,035.65	44,778.84	554,478.89
Travel & Training	2,217.05	272.00	168.33		247.20	1,358.47		55.00	1,600.99	4,336.69	1,025.95	59.00	11,281.68
Utilities	4,316.87	7,962.18	4,679.25	5,514.36	9,941.21	2,593.29	5,798.77	5,616.12	3,559.02	3,030.05	6,418.61	5,910.19	59,429.73
Misc Expense													-2,474.01
<b>Total Expenses</b>	<b>\$ 92,406.28</b>	<b>\$ 159,192.41</b>	<b>\$ 111,912.90</b>	<b>\$ 107,248.29</b>	<b>\$ 89,186.50</b>	<b>\$ 82,868.19</b>	<b>\$ 118,160.28</b>	<b>\$ 136,972.59</b>	<b>\$ 112,465.09</b>	<b>\$ 126,015.82</b>	<b>\$ 89,309.65</b>	<b>\$ 65,706.60</b>	<b>\$ 1,225,738.00</b>
<b>Net Operating Income</b>	<b>(89,816.53)</b>	<b>(152,721.38)</b>	<b>(97,689.95)</b>	<b>(84,737.43)</b>	<b>(87,763.82)</b>	<b>(81,370.09)</b>	<b>16,092.70</b>	<b>239,633.80</b>	<b>(110,560.85)</b>	<b>31,364.93</b>	<b>385,470.51</b>	<b>(33,152.96)</b>	<b>(32,098.11)</b>
<b>Net Income</b>	<b>(89,816.53)</b>	<b>(152,721.38)</b>	<b>(97,689.95)</b>	<b>(84,737.43)</b>	<b>(87,763.82)</b>	<b>(81,370.09)</b>	<b>16,092.70</b>	<b>239,633.80</b>	<b>(110,560.85)</b>	<b>31,364.93</b>	<b>385,470.51</b>	<b>(33,152.96)</b>	<b>(32,098.11)</b>
<b>Ending Cash</b>	<b>\$ 666,074.65</b>	<b>\$ 513,194.47</b>	<b>\$ 415,504.52</b>	<b>\$ 330,767.09</b>	<b>\$ 243,003.27</b>	<b>\$ 161,633.18</b>	<b>\$ 177,725.88</b>	<b>\$ 417,359.68</b>	<b>\$ 306,798.83</b>	<b>\$ 338,163.76</b>	<b>\$ 723,634.27</b>	<b>\$ 690,481.31</b>	

### May 2023 - April 2024

