

PUBLIC/LEGAL NOTICE

The regular monthly Board meeting of the Lisle Library District (LLD) Board of Trustees will be held on October 9, 2019 at 7:00 pm in the Meeting Room of the Lisle Library District, 777 Front Street, Lisle, Illinois. The LLD records all regular Board meetings. Any person who has a disability requiring accommodations to participate in this meeting should contact the Lisle Library during regular business hours within 48 hours before the meeting. Requests for a qualified interpreter require three working days advance notice.

LISLE LIBRARY DISTRICT
BOARD MEETING
October 9, 2019 - 7:00 p.m.

1. Roll call
2. Opportunity for visitors to speak
3. Assignments for reviewing monthly accounts payable
 - a. Vice President Bartelli and Trustee Larson reviewed the September billings in October
 - b. President Hummel and Trustee Sullivan will review the October billings in November
4. Consent Agenda - Action Required
 - a. Approve Minutes of the September 18, 2019 Public Hearing for Budget and Appropriation Ordinance
 - b. Approve Minutes of the September 18, 2019 Board Meeting
 - c. Approve Minutes of the September 26, 2019 Special Board Meeting
 - d. Acknowledge Treasurer's Report, 08/31/19, Treasurer's Report, 09/30/19, Investment Activity Report, 09/30/19, Current Assets Report, 09/30/19, Revenue Report, 09/30/19, and Expense Report, 09/30/19
 - e. Authorize Payment of Bills, 10/9/19
5. Committee Reports
 - a. Finance
 - b. Personnel/Policy
 - c. Physical Plant
6. Staff Reports
 - a. Director's Report
 - b. Assistant Director's Report
7. Unfinished Business
8. New Business
 - a. Accept Annual Audit - Action Required
Annual presentation and acceptance of Library Audit, year ended June 30, 2019.
 - b. Approve Resolution 19-07: Resolution to Determine Estimate of Funds - Action Required
This is a resolution to determine estimate of funds needed for the 2019-20 fiscal year.
9. Opportunity for Trustee comments (five minutes)
Bartelli, Duffy, Hummel, Larson, Norton, Sullivan, Swistak
10. Adjourn

LISLE LIBRARY DISTRICT
PUBLIC HEARING FOR BUDGET AND APPROPRIATION ORDINANCE
September 18, 2019 - 6:30 p.m.

1. Roll call

Present:

Thomas Hummel - President
Marjorie Bartelli - Vice President
Jenny Norton - Treasurer
Emily Swistak - Secretary
Thomas Duffy - Trustee
Liz Sullivan - Trustee

Absent:

Karen Larson - Trustee

Also present:

Tatiana Weinstein - Director
Beth McQuillan - Assistant Director
Chris Knight - Recording Secretary

2. Opportunity for visitors to speak

President Hummel invited the public to address the LLD Board of Trustees. No visitors were present for public comment. President Hummel suggested starting the public hearing at 6:45 pm next year.

3. Adjourn

MOTION: Trustee Duffy moved to adjourn the meeting. Treasurer Norton seconded.

Voice Vote - All Aye

The meeting adjourned at 6:32 p.m.

Recorded by

Chris Knight, Recording Secretary

Approved by the Board of Trustees on October 9, 2019.

Approved by

Emily Swistak, Secretary of the LLD Board of Trustees

LISLE LIBRARY DISTRICT
BOARD MEETING
September 18, 2019 - 7:00 p.m.

1. Roll call

Present:

Thomas Hummel - President
Marjorie Bartelli - Vice President
Jenny Norton - Treasurer
Emily Swistak - Secretary
Thomas Duffy - Trustee
Karen Larson - Trustee
Liz Sullivan - Trustee

Also present:

Tatiana Weinstein - Director
Beth McQuillan - Assistant Director
Chris Knight - Recording Secretary
Will Savage - Director of Youth Services

2. Opportunity for visitors to speak - None

3. Assignments for reviewing monthly accounts payable

- a. Secretary Swistak and Trustee Duffy reviewed the August billings in September
- b. Vice President Bartelli and Trustee Larson will review the September billings in October

4. Consent Agenda

- a. Approve Minutes of the August 14, 2019 Board Meeting
- b. Approve Minutes of the August 14, 2019 Executive Session
- c. Acknowledge 08/31/19 Investment Activity Report, 08/31/19 Current Assets Report, Accounts Payable/Distribution Report, Prior Months Bills Paid Report
- d. Authorize Payment of Bills, 09/18/19

MOTION: Secretary Swistak moved to approve the Consent Agenda. Trustee Duffy seconded.

Roll Call Vote - All Aye. The motion passed.

5. Committee Reports

- a. Finance - The Committee did not meet. The next meeting is scheduled for September 24th at 6:00 pm in the group study room. Treasurer Norton stated that a representative from Ehlers would be in attendance to discuss investment strategies.
- b. Personnel/Policy - The Committee met on August 26th. Secretary Swistak stated that the Committee continued work on the Trustee ethics policy, Director's evaluation, and prioritization of policies to review. The Committee did not set a date for the next meeting.
- c. Physical Plant - The Committee did not meet. Vice President Bartelli asked that Administration send the Board the RFP for storm water pipe work. Vice President Bartelli stated that the Committee does not have another meeting scheduled.

6. Staff Reports

Discussion: Trustee Duffy asked if the *New Library Cards Added* statistic on the monthly Circulation Report counted only new cards or did it include renewed cards. Director Weinstein stated that the reported number was for new cards only. Trustee Duffy asked for a status update regarding supplementary public restroom cleaning service. Assistant Director McQuillan shared what the current cleaning company provides and updated members on daytime cleaning costs for the restrooms. Trustee Larson suggested a cleaning chart. President Hummel asked if there were signs in the restrooms directing patrons to notify staff if restrooms need attention. Director Weinstein stated that signs could be created. President Hummel asked if staff is gathering additional quotes. Director Weinstein stated that Assistant Director McQuillan reached out to three vendors, with the most affordable quote nearing \$10,000 annually. Trustee Duffy asked if a supplementary cleaning company would disinfect or simply tidy up the restrooms during the day. Vice President Bartelli asked if additional cleaning was needed due to switching vendors. Director Weinstein stated that the recommendation for additional cleaning had nothing to do with switching vendors and was recommend by a patron at a recent committee meeting. She restated that the LLD's regular cleanings happen overnight. The Board suggested to continue looking into the matter.

Treasurer Norton asked Director Weinstein if she inquired about collaborating and sharing resources when she toured the new elementary school. Director Weinstein stated that staff frequently connect with District 202 staff to enhance programs in both Districts.

Director Weinstein referenced the financial documents included in the September Board packet. She mentioned that Sikich staff continue to review LLD financials and that the Board would formally acknowledge the revenue and expense reports at the upcoming Special Board Meeting. In October, the packet should include both the September and October Treasurer's Reports. She also reported that the organizational culture in the Administrative Office is positive and that Administrative Office Coordinator, Jackie Kilcran, is doing an excellent job.

Director Weinstein announced that the Library's practicum student was in the audience taking notes and observing Board deliberations.

President Hummel asked about the atrium windows. Assistant Director McQuillan explained a leak problem, how it would be fixed, and provided a cost estimate.

Trustee Larson asked about the ComEd environmental initiatives. Assistant Director McQuillan explained that ComEd toured the facility, looked at energy use in the building, and would have suggestions for the LLD. The LLD should receive a report by the end of September. Trustee Duffy asked if the Board could see that report at the next Board meeting. Assistant Director McQuillan said she would include the report in her packet submission.

7. Unfinished Business - None

8. New Business

- a. Adopt Ordinance 19-03: Budget and Appropriation - Action Required

MOTION: Treasurer Norton moved to adopt Ordinance 19-03: Budget and Appropriation. Secretary Swistak seconded.

Discussion: Treasurer Norton asked if there had been any changes to the draft since the last Board meeting. Director Weinstein stated that there had been no changes. President Hummel referred to an item line in the B&A. Director Weinstein commented that it was part of the Library's LIMRiCC membership and that costs were lower due to more members participating. Trustee Duffy asked about the HVAC project. Director Weinstein stated that expenses would come from Special Reserves.

President Hummel call for a vote on the motion.

Roll Call Vote - All Aye. The motion passed.

- b. Approve Certificate of Estimated Revenue - Action Required
MOTION: Secretary Swistak moved to approve Certificate of Estimated Revenue. Trustee Larson seconded.

Discussion: Director Weinstein mentioned this is filed with the DuPage County Clerk's Office every year. Most of the numbers come from the approved working budget, estimates are based on prior years, and the other calculations come from the DuPage County final tax extension received in May.

President Hummel call for a vote on the motion.

Roll Call Vote - All Aye. The motion passed.

- c. Preliminary discussion for Special Meeting on Sept. 26, 2019: Strategic Plan/Facility options

Discussion: Director Weinstein provided questions to ponder prior to the Special Meeting on September 26th and also encouraged visiting other libraries. President Hummel encouraged Board members to attend the open house for the new elementary school. Trustee Duffy asked Director Weinstein to send him the 2016 space study. Director Weinstein stated that she would resend supportive documents to the entire Board. Trustee Larson asked if CCS would address both renovation on the current footprint and a downtown option. Director Weinstein confirmed that both options would be addressed.

- d. Acknowledge payment of earned/unused vacation time as required by IL Wage Payment and Collection Act (820 ILCS 115/5) - payment shall not exceed \$3,982.16, to be paid to Josh Hepler (September 2019).

President Hummel stated that to be compliant with IL Wage Payment and Collection Act (820 ILCS 115/5), the Board acknowledges payment not to exceed \$3,982.16 to Josh Hepler paid in September 2019.

- e. Trustee Reimbursement for meetings, conferences, and workshops.

President Hummel stated that two Trustees submitted forms for the ILA conference in Tinley Park to be held on October 24th and asked if the Board was in favor of both attending. Director Weinstein explained the procedure. The Board agreed that both Trustees should attend ILA and provide reports to the Board at the next meeting.

9. Opportunity for Trustee comments (five minutes)

Secretary Swistak mentioned she was excited to see the LLD table at a recent Steeple Run Elementary School Open House. Treasurer Norton commented that she was very sad to hear of the passing of Nancy Wilson and grateful to have met her this year at the LLD memorial for Barbara Roake. She stated that Ms. Wilson made an incredible impression on her. Treasurer Norton also stated that she supported transitioning the Finance Director position to an outsourced firm. She commended the work of the LLD Committees and recommended that Policy 705 be reviewed. President Hummel expressed his condolences to friends and family of Nancy Wilson. He stated his support for the decision to outsource finance responsibilities and encouraged everyone to attend the open house for the new elementary school on Saturday the 21st. Vice President Bartelli stated that staff did a great job regarding outsourcing and said she was looking forward to the CCS presentation. Trustee Duffy and Trustee Larson both stated they were looking forward to the CCS presentation. Trustee Larson mentioned that she saw a news story regarding literacy dogs in libraries. Director Weinstein stated that the LLD has had that type of program in the past and that it was very popular. Trustee Sullivan thanked Director Weinstein for staffing the finance office in a creative and cost effective way.

10. Adjourn

MOTION: Secretary Swistak moved to adjourn the meeting. Trustee Duffy seconded.

Voice Vote - All Aye

The meeting adjourned at 7:56 p.m.

Recorded by

Chris Knight, Recording Secretary

Approved by the Board of Trustees on October 9, 2019.

Approved by

Emily Swistak, Secretary of the LLD Board of Trustees

LISLE LIBRARY DISTRICT
SPECIAL BOARD MEETING
September 26, 2019 - 7:00 p.m.

1. Roll call

Present:

Thomas Hummel - President
Marjorie Bartelli - Vice President
Jenny Norton - Treasurer
Emily Swistak - Secretary
Thomas Duffy - Trustee
Karen Larson - Trustee
Liz Sullivan - Trustee

Also present:

Tatiana Weinstein - Director
Beth McQuillan - Assistant Director
Chris Knight - Recording Secretary
Will Savage - Director of Youth Services
Graham Harwood - CCS International Inc., Principal/Director
Marc Rogers - CCS International Inc., Project Manager

2. Opportunity for visitors to speak

One visitor addressed the Board. She spoke of the importance of a libraries, maintaining innovative facilities, and to facilitate learning for both children and adults.

3. Consent Agenda - Action Required

Acknowledge:

- a. Revenue Report, 8-31-2019
- b. Expense Report, 8-31-2019

MOTION: Trustee Sullivan moved to acknowledge the Revenue and Expense reports for August 31, 2019. Trustee Duffy seconded.
Roll Call Vote - All Aye. The motion passed.

4. Project definition & options for LLD facility | CCS presentation & discussion

President Hummel stated that the purpose of the special board meeting to discuss options for the LLD facility including facility improvements, location, and cost estimates. President Hummel introduced Graham Harwood and Marc Rogers of CCS International Inc. CCS stated that they've reviewed various LLD reports and began the meeting by asking the Board about pain points within the building, such as not having a restroom in Youth Services.

President Hummel asked about the possibility of moving departments within the building. Trustee Larson asked if it was possible to expand on the north side of the building and have an entrance on the north side. Trustee Duffy mentioned that noise cancellation techniques would need to be implemented if Youth Services moved downstairs. Secretary Swistak stated that having only one entrance is a problem and that there used to be a main entrance near the atrium area. She recommended more than one entrance,

especially if Youth Services moves downstairs. CCS said if there was an expansion on the north side of the building, there would be displacement of parking. CCS also mentioned the option of expanding the second floor and asked if parking was restrictive. Secretary Swistak mentioned that parking was restrictive during certain events. Director Weinstein agreed that parking is limited when the LLD has large events outside, like the Summer Read Kick-off, but outside of those type of events, parking is adequate. Trustee Duffy stated that the LLD's current entrance needs improvement and that it doesn't feel welcoming. CCS asked if the LLD needed a family restroom, and if so, where, and how many. Secretary Swistak commented that it would depend on the location of Youth Services and the number of entrances. Trustee Duffy stated that he sees the need for more than one. Trustee Larson asked CCS about other libraries. CCS stated that it was typical to see two family bathrooms in libraries of LLD's size.

CCS asked about meeting and study spaces. President Hummel mentioned that the community survey showed that the LLD needed more study space and suggested reconfiguring/converting Administration offices into study spaces. Board members suggested that study spaces should be flexible to accommodate different uses.

CCS asked about media labs and STEAM spaces. President Hummel suggested having something small at first and expanding if needed. CCS mentioned that having such spaces is dependent on community needs. Board members and staff agreed that space should be flexible to accommodate different uses.

CCS asked if there was a need for a dedicated teen area. Secretary Swistak commented that the teen books are on the Adult floor and stated that the teens have no place to call their own. Trustee Larson how much space is generally needed for a teen space. CCS mentioned that teen spaces can be a variety of sizes and that group study rooms are very valuable to the teen population. Board members questioned the Youth Services Director about teen Library use. He mentioned that trying to find meeting/study space is difficult during after-school hours due to the teens occupying the limited amount of study space the LLD has.

Treasurer Norton questioned what could be done with the existing square footage regarding the Strategic Plan. Trustee Sullivan offered the Board and CCS her notes, including suggestions and priorities.

CCS asked about shelving. Trustee Larson asked CCS for their recommendation. CCS said that they see the trend of highlighting of materials via shelving options. CCS asked if the Board was looking at all new shelving or a mix of new/old. Director Weinstein said that expanding the number of shelves was not needed, but allowing for flex shelving was appropriate. Secretary Swistak suggested better signage. Trustee Duffy suggested lowering some of the shelves.

CCS brought asked about a vehicle drop off area. President Hummel mentioned that the parking lot flow had been reversed years ago. CCS discussed the LLD's presence in the community, especially regarding the landscaping obscuring the view of the building. Trustee Larson suggested that it would be more open and inviting if the landscaping was modified. CCS discussed light and the uniformity of LED lighting.

CCS explained basic funding options for capital improvements and recommended having a financial expert come to the next meeting. The Board agreed. CCS discussed the development business and examples of good and bad partnerships. CCS asked the Board if they were interested in CCS meeting with the specific developers who've shown interest in a downtown development that included the LLD. The Board asked about timeframes and being able to move downtown within a reasonable amount of time. President Hummel reminded the Board that any capital project will impact the Library for years to come. The Board agreed to have CCS and Director Weinstein meet with the developers to hear their ideas and report back to

the Board. Trustee Sullivan asked about donations funding projects. CCS gave donation examples but cautioned that donations don't generally pay for the entirety of a capital project.

CCS stated that the next meeting would be scheduled after consulting with the developers. The next meeting would include preliminary cost estimates based upon the evening's discussion.

5. Adjourn

MOTION: Secretary Swistak moved to adjourn the meeting. Treasurer Norton seconded.

Voice Vote - All Aye

The meeting adjourned at 9:00 p.m.

Recorded by

Chris Knight, Recording Secretary

Approved by the Board of Trustees on October 9, 2019.

Approved by

Emily Swistak, Secretary of the LLD Board of Trustees

Treasurer's Report as of August 31, 2019

Fund Name	Cash Balance 08/31/19	Financial Assets % W/ Spec Res	Financial Assets % W/O Spec Res
Corporate	6,786,207.80	60.96%	87.22%
Building Maintenance	8,614.17	0.08%	0.11%
IMRF	361,689.76	3.25%	4.65%
FICA	206,445.26	1.85%	2.65%
Working Cash	417,950.82	3.75%	5.37%
Subtotals	7,780,907.81	69.89%	100.00%
Special Reserve	3,351,742.36	30.11%	0.00%
	11,132,650.17	100.00%	100.00%

Treasurer

Date

Treasurer's Report as of September 30, 2019

Fund Name	Cash Balance 09/30/19	Financial Assets %	Financial Assets %
Corporate	7,617,879.80	W/O Spec Res 63.43%	W/O Spec Res 88.29%
Building Maintenance	0.00	0.00%	0.00%
IMRF	364,439.98	3.03%	4.22%
FICA	227,451.95	1.89%	2.64%
Working Cash	418,812.83	3.49%	4.85%
Subtotals	8,628,584.56	71.84%	100.00%
Special Reserve	3,381,996.56	28.16%	0.00%
	12,010,581.12	100.00%	100.00%

Treasurer

Date

9/30/2019

INVESTMENT ACTIVITY

Company	INTEREST												
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
IMET	1,860.00	1,698.86	1,572.55										5,131.41
Ehlers	0.48	4.20	8.48										13.16
Ehlers-Inv interest	2,541.23	8,896.84	6,513.75										17,951.82
Fifth Third Bank	5,177.17	4,946.44	5,850.53										15,974.14
Lisle Savings	67.11	67.13	71.63										205.87
Lisle CD 2635	469.72	470.71	456.47										1,396.90
Lisle CD 2669	527.60	528.82	512.93										1,569.35
IL Funds	2,807.00	2,580.25	2,415.35										7,802.60
US Bank-9853	508.03	524.99	524.98										1,558.00
US Bank-9370	3.17	3.32	4.19										10.68
TOTALS	13,961.51	19,721.56	17,930.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,613.93

INVESTMENTS													
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
Investment Maturities	0.00	465,000.00	200,000.00										665,000.00
Investment Purchases	0.00	474,681.05	204,976.00										679,657.05
TOTALS	0.00	-9,681.05	-4,976.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-14,657.05

Lisle Library District
Revenues through September 30, 2019 (25.0% of FY 19-20)
Special Reserve Only

REVENUES		Current Month September 2019	YTD July - June 2019-2020	YTD Jul - June 2018-2019	FY 19-20 Annual Budget	FY 19-20 % of Budget to YTD
INTEREST/ DONATIONS						
70-02-4481-00	Interest Earned - Special Reserve	\$5,254.20	\$15,470.03	\$13,290.73	\$35,000.00	44.20 %
70-04-4587-10	Restricted - Transfer from Corporate F	\$25,000.00	\$75,000.00	\$75,000.00	\$300,000.00	25.00 %
TOTAL INTEREST & CASH DONATION		\$30,254.20	\$90,470.03	\$88,290.73	\$335,000.00	27.01 %
TOTAL REVENUES		\$30,254.20	\$90,470.03	\$88,290.73	\$335,000.00	27.01 %

Lisle Library District

Revenues through September 30, 2019 (25.0% of FY 19-20)

No Special Reserve reflected

		Current Month September 2019	YTD July - June 2019-2020	YTD July - June 2018-2019	FY 19-20 Annual Budget	FY 19-20 % of Budget to YTD
REVENUES						
TAX LEVY						
10-01-4411-00	Tax Levy - Corp.	\$1,103,582.40	\$3,792,453.34	\$3,738,287.33	\$3,966,823.34	95.60 %
30-01-4413-00	Tax Levy - .02 Building/Maint.	\$0.00	\$0.00	\$147,335.70	\$0.00	0.00 %
40-01-4414-00	Tax Levy - IMRF	\$14,183.97	\$48,743.13	\$147,747.21	\$50,984.25	95.60 %
45-01-4415-00	Tax Levy - FICA	\$35,286.96	\$121,263.40	\$130,361.76	\$126,838.87	95.60 %
TOTAL TAX LEVY		\$1,153,053.33	\$3,962,459.87	\$4,163,732.00	\$4,144,646.46	95.60 %
BACK TAXES						
10-01-4441-00	Back Taxes - Corp.	\$0.00	\$0.00	\$2,065.96	\$0.00	0.00 %
30-01-4443-00	Back Taxes - .02 Building/Maint	\$0.00	\$0.00	\$60.55	\$0.00	0.00 %
40-01-4444-00	Back Taxes - IMRF	\$0.00	\$0.00	\$97.82	\$0.00	0.00 %
45-01-4445-00	Back Taxes - FICA	\$0.00	\$0.00	\$74.66	\$0.00	0.00 %
TOTAL BACK TAXES		\$0.00	\$0.00	\$2,298.99	\$0.00	0.00 %
TIF SURPLUS						
10-01-4455-00	TIF-Surplus Corp	\$0.00	\$0.00	\$0.00	\$35,000.00	0.00 %
Total TIF SURPLUS		\$0.00	\$0.00	\$0.00	\$35,000.00	0.00 %
PERSONAL PROPERTY REPLACEMENT TAX						
10-01-4461-00	Personal Property Repl. Tax - Corp	\$0.00	\$2,998.29	\$2,821.05	\$12,000.00	24.99 %
40-01-4462-00	Personal Property Repl. Tax - IMRF	\$0.00	\$173.03	\$162.81	\$600.00	28.84 %
45-01-4463-00	Personal Property Repl. Tax - FICA	\$0.00	\$27.19	\$25.58	\$100.00	27.19 %
TOTAL PERSONAL PROPERTY REPLACEMENT TAX		\$0.00	\$3,198.51	\$3,009.44	\$12,700.00	25.19 %
INTEREST INCOME						
10-02-4472-00	Interest Earned - Corp	\$10,735.87	\$30,610.28	\$25,691.16	\$82,000.00	37.33 %
30-02-4474-00	Interest Earned - .02 B/M	\$0.00	\$0.00	\$285.68	\$0.00	0.00 %
40-02-4475-00	Interest Earned - IMRF	\$741.58	\$2,114.42	\$1,330.87	\$4,500.00	46.99 %
45-02-4476-00	Interest Earned - FICA	\$337.20	\$961.43	\$648.68	\$2,500.00	38.46 %
80-02-4482-00	Interest Earned - Working Cash	\$862.01	\$2,457.78	\$1,572.29	\$4,500.00	54.62 %

Lisle Library District
Revenues through September 30, 2019 (25.0% of FY 19-20)
 No Special Reserve reflected

	Current Month September 2019	YTD July - June 2019-2020	YTD July - June 2018-2019	FY 19-20 Annual Budget	FY 19-20 % of Budget to YTD
TOTAL INTEREST INCOME	\$12,676.66	\$36,143.91	\$29,528.68	\$93,500.00	38.66 %
UNREALIZED GAIN/LOSS ON INVESTMENTS					
10-02-4526-00 4526 - Unrealized Gain/Loss on Inves	(\$2,653.06)	\$9,596.29	(\$4,044.57)	\$25,000.00	38.39 %
TOTAL UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$2,653.06)	\$9,596.29	(\$4,044.57)	\$25,000.00	38.39 %
DESK INCOME					
10-03-4531-00 Lost Books	\$118.83	\$408.98	\$849.13	\$3,000.00	13.63 %
10-03-4536-00 Non-Resident Fees	\$0.00	\$0.00	\$0.00	\$250.00	0.00 %
10-03-4540-00 Fines	\$2,444.11	\$6,663.86	\$11,314.70	\$35,000.00	19.04 %
TOTAL DESK INCOME	\$2,562.94	\$7,072.84	\$12,163.83	\$38,250.00	18.49 %
UNRESTRICTED INCOME					
10-04-4573-00 Copier Income	\$238.62	\$444.16	\$310.73	\$1,000.00	44.42 %
10-04-4583-00 Per Capita Grant	\$35,630.00	\$35,630.00	\$35,630.00	\$0.00	0.00 %
10-04-4584-00 Other Income - Corp.	\$0.00	\$0.00	\$2,708.00	\$1,000.00	0.00 %
TOTAL UNRESTRICTED INCOME	\$35,868.62	\$36,074.16	\$38,648.73	\$2,000.00	1,803.71 %
TOTAL REVENUES	\$1,201,508.49	\$4,054,545.58	\$4,245,337.10	\$4,351,096.46	93.18 %

Lisle Library District
Expenses through September 30, 2019 (25.0% of FY 19-20)
Special Reserve Only

	Current Month September 2019	YTD July - June 2019-2020	YTD July - June 2018-2019	FY 19-20 Annual Budget	FY 19-20 % of Budget to YTD
SPECIAL RESERVE EXPENSES					
MAINTENANCE AND EQUIPMENT EXPENSES					
70-20-5660-00 Maint/Repairs-Bldg Structure (Spec R	(\$12,382.50)	\$0.00	\$0.00	\$0.00	0.00 %
70-20-5666-00 5666 Facility and Campus (Spec Res)	\$12,382.50	\$12,382.50	\$0.00	\$345,000.00	3.59 %
70-65-5667-00 5667- Security Systems (Spec Res)	\$0.00	\$0.00	\$0.00	\$140,000.00	0.00 %
70-65-5671-00 Furniture & Equipment (Spec Res)	\$0.00	\$0.00	\$0.00	\$30,000.00	0.00 %
70-65-5674-00 Consulting	\$0.00	\$4,250.00	\$0.00	\$75,000.00	5.67 %
TOTAL MAINTENANCE AND EQUIPMENT EXPENSES	\$0.00	\$16,632.50	\$0.00	\$590,000.00	2.82 %
RENOVATION COSTS					
70-65-5861-00 Interior Renovation (Spec Res)	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00 %
TOTAL RENOVATION COSTS	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00 %
TOTAL SPECIAL RESERVE EXPENSES	\$0.00	\$16,632.50	\$0.00	\$600,000.00	2.77 %

Lisle Library District

Expenses through September 30, 2019 (25.0% of FY 19-20)

No Special Reserve reflected

		Current Month September 2019	YTD July - June 2019 - 2020	YTD July - June 2018 -2019	FY 19-20 Annual Budget	FY 19-20 % of Budget to YTD
ALL EXPENSES						
EMPLOYEE COSTS						
Salaries						
10-10-5603-10	Administrative - Reg. Hours	\$55,066.28	\$143,779.68	\$102,507.55	\$538,996.84	26.68 %
10-10-5603-20	Adult Services - Reg. Hours	\$46,898.67	\$140,427.95	\$113,543.82	\$561,938.59	24.99 %
10-10-5603-30	Youth Services - Reg. Hours	\$33,197.17	\$97,156.77	\$68,821.80	\$398,744.11	24.37 %
10-10-5603-50	Technical Services - Reg. Hours	\$22,370.15	\$66,298.30	\$62,345.87	\$279,943.69	23.68 %
10-10-5603-60	Circulation - Reg. Hours	\$39,348.75	\$119,251.47	\$100,196.99	\$482,446.73	24.72 %
Total Salaries		\$196,881.02	\$566,914.17	\$447,416.03	\$2,262,069.96	25.06 %
Health and Dental Ins.						
10-10-5621-10	Hosp. Ins. - Admin	\$5,577.72	\$15,647.80	\$13,618.97	\$65,000.00	24.07 %
10-10-5621-20	Hosp. Ins. - Adult Serv.	\$10,265.92	\$28,303.82	\$22,937.64	\$105,000.00	26.96 %
10-10-5621-30	Hosp. Ins. - YS	\$4,641.56	\$12,645.96	\$10,812.89	\$50,000.00	25.29 %
10-10-5621-50	Hosp. Ins. - Tech	\$3,129.66	\$8,195.39	\$9,317.22	\$40,000.00	20.49 %
10-10-5621-60	Hosp. Ins. - Circ	\$4,692.55	\$14,063.41	\$13,592.46	\$60,000.00	23.44 %
10-10-5622-10	Dental Ins. - Admin.	\$255.14	\$884.48	\$1,216.02	\$4,000.00	22.11 %
10-10-5622-20	Dental Ins. - Adult Serv	\$752.13	\$1,812.59	\$2,229.02	\$7,000.00	25.89 %
10-10-5622-30	Dental Ins. - YS	\$202.31	\$425.87	\$660.03	\$2,000.00	21.29 %
10-10-5622-50	Dental Ins. - Tech	\$383.37	\$838.52	\$1,147.80	\$3,000.00	27.95 %
10-10-5622-60	Dental Ins. - Circ	\$339.60	\$815.16	\$1,115.06	\$4,000.00	20.38 %
Total Health & Dental Ins.		\$30,239.96	\$83,633.00	\$76,647.11	\$340,000.00	24.60 %
Other Staff Benefits						
10-10-5646-00	5646 Unemployment Compensat	\$0.00	\$528.09	\$0.00	\$4,000.00	13.20 %
10-10-5623-00	CompPsych Assistance Plan	\$0.00	\$0.00	\$0.00	\$870.00	0.00 %
Total Other Staff Benefits		\$0.00	\$528.09	\$0.00	\$4,870.00	10.84 %
FICA Expenses						
45-10-5625-10	FICA Expense - Admin	\$4,132.11	\$10,746.01	\$7,598.33	\$40,000.00	26.87 %
45-10-5625-20	FICA Expense - Adult Serv.	\$3,371.68	\$10,094.46	\$8,034.09	\$40,000.00	25.24 %
45-10-5625-30	FICA Expense - Youth Services	\$2,501.65	\$7,325.32	\$5,215.97	\$30,000.00	24.42 %

Lisle Library District

Expenses through September 30, 2019 (25.0% of FY 19-20)

No Special Reserve reflected

	Current Month September 2019	YTD July - June 2019 - 2020	YTD July - June 2018 - 2019	FY 19-20 Annual Budget	FY 19-20 % of Budget to YTD
45-10-5625-50 FICA Expense - Tech Servs.	\$1,677.02	\$4,976.69	\$4,563.78	\$22,000.00	22.62 %
45-10-5625-60 FICA Expense - Circulation	\$2,934.98	\$8,897.14	\$7,443.88	\$41,048.35	21.67 %
Total FICA Expenses	\$14,617.44	\$42,039.62	\$32,856.05	\$173,048.35	24.29 %
IMRF Expenses					
40-10-5628-10 IMRF Expense - Admin	\$3,519.43	\$9,083.79	\$8,087.52	\$41,000.00	22.16 %
40-10-5628-20 IMRF Expense - Adult Servs	\$3,142.23	\$9,408.69	\$10,309.07	\$46,000.00	20.45 %
40-10-5628-30 IMRF Expense - Youth Services	\$2,124.29	\$6,217.81	\$5,051.84	\$34,000.00	18.29 %
40-10-5628-50 IMRF Expense - Tech Servs.	\$1,498.80	\$4,441.99	\$5,851.20	\$25,000.00	17.77 %
40-10-5628-60 IMRF Expense - Circulation	\$1,890.58	\$5,712.50	\$5,362.86	\$30,000.00	19.04 %
Total IMRF Expenses	\$12,175.33	\$34,864.78	\$34,662.49	\$176,000.00	19.81 %
TOTAL EMPLOYEE COSTS	\$253,913.75	\$727,979.66	\$591,581.68	\$2,955,988.31	24.63 %
BUILDING COSTS					
Utilities					
10-20-5650-00 Internet Service Provider	\$450.00	\$1,350.00	\$450.00	\$5,400.00	25.00 %
10-20-5651-00 INet	\$0.00	\$1,810.00	\$1,810.00	\$1,810.00	100.00 %
10-20-5652-00 Utilities - Phone	\$667.77	\$1,571.32	\$1,417.72	\$8,000.00	19.64 %
10-20-5653-00 Utilities - Gas	\$0.00	\$0.00	\$0.00	\$7,500.00	0.00 %
10-20-5654-00 Utilities - Sewer & Water	\$252.69	\$610.74	\$278.38	\$2,900.00	21.06 %
10-20-5655-00 Utilities - Electric	\$3,821.71	\$11,751.98	\$9,861.85	\$52,000.00	22.60 %
10-20-5656-00 Verizon	\$108.09	\$324.17	\$150.24	\$1,500.00	21.61 %
Total Utilities	\$5,300.26	\$17,418.21	\$13,968.19	\$79,110.00	22.02 %
Maintenance and Repairs					
10-20-5660-00 Maint Contracts - HVAC	\$0.00	\$1,200.00	\$1,200.00	\$5,000.00	24.00 %
10-20-5661-00 Maint Contracts - Maint. Service	\$2,007.23	\$4,014.46	\$8,705.40	\$37,500.00	10.71 %
10-20-5662-00 Maint Contr. - Landscape Serv.	\$1,108.50	\$2,096.00	\$1,975.00	\$40,000.00	5.24 %
10-20-5663-00 Maint/Repairs-Genl repairs, Sup	\$1,145.04	\$2,324.74	\$1,477.76	\$9,000.00	25.83 %
10-20-5664-00 Maint/Repairs-Non Contr. Work	\$7,061.37	\$9,528.80	\$1,732.23	\$83,700.00	11.38 %
10-20-5665-00 Rubbish Removal	\$705.52	\$1,158.64	\$788.96	\$2,500.00	46.35 %

Lisle Library District

Expenses through September 30, 2019 (25.0% of FY 19-20)

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	Current Month September 2019	YTD July - June 2019 - 2020	YTD July - June 2018 - 2019	FY 19-20 Annual Budget	FY 19-20 % of Budget to YTD
Total Maintenance and Repairs	\$12,027.66	\$20,322.64	\$15,879.35	\$177,700.00	11.44 %
TOTAL BUILDING COSTS	\$17,327.92	\$37,740.85	\$29,847.54	\$256,810.00	14.70 %
OPERATING EXPENSES					
Postage and Printing					
10-25-5710-00 Postage and Shipping	\$906.99	\$1,462.20	\$1,020.99	\$4,500.00	32.49 %
10-25-5710-10 Printing/Spec. Serv. - Adult	\$0.00	\$2,205.00	\$2,170.00	\$18,000.00	12.25 %
10-25-5711-00 Postage Special Serv	\$1,100.00	\$2,206.08	\$3,299.33	\$8,500.00	25.95 %
10-25-5712-00 Printing	\$0.00	\$0.00	\$69.00	\$1,000.00	0.00 %
Total Postage and Printing	\$2,006.99	\$5,873.28	\$6,559.32	\$32,000.00	18.35 %
Supplies					
10-25-5713-00 Office Supplies	\$334.20	\$715.22	\$830.67	\$5,000.00	14.30 %
10-25-5714-00 Circ. Material Supplies	\$445.36	\$1,796.85	\$2,675.86	\$10,000.00	17.97 %
10-25-5715-00 Copier Supplies	\$309.90	\$309.90	\$294.90	\$1,800.00	17.22 %
10-25-5716-00 Kitchen Supplies	\$448.21	\$1,150.36	\$1,031.94	\$6,500.00	17.70 %
10-25-5717-00 Processing Supplies	\$3,760.13	\$6,591.41	\$2,899.40	\$28,000.00	23.54 %
10-25-5718-00 Computer Supplies	\$39.43	\$1,086.80	\$3,502.17	\$12,400.00	8.76 %
Total Supplies	\$5,337.23	\$11,650.54	\$11,234.94	\$63,700.00	18.29 %
Other Operating Costs					
10-25-5719-00 Publishing	\$0.00	\$64.40	\$103.50	\$2,200.00	2.93 %
10-25-5722-15 Safety Deposit Box Rental	\$0.00	\$0.00	\$0.00	\$150.00	0.00 %
10-25-5723-00 Check Printing	\$0.00	\$51.36	\$0.00	\$250.00	20.54 %
10-25-5723-15 Bank Charges	\$151.12	\$363.98	\$743.06	\$3,100.00	11.74 %
10-25-5724-15 Local Travel	\$23.89	\$88.73	\$73.26	\$500.00	17.75 %
Total Other Operating Costs	\$175.01	\$568.47	\$919.82	\$6,200.00	9.17 %
TOTAL OPERATING EXPENSES	\$7,519.23	\$18,092.29	\$18,714.08	\$101,900.00	17.75 %
INSURANCE					

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	Current Month September 2019	YTD July - June 2019 - 2020	YTD July - June 2018 -2019	FY 19-20 Annual Budget	FY 19-20 % of Budget to YTD
10-30-5750-00 Fidelity Bonds	\$0.00	\$0.00	\$2,400.00	\$2,100.00	0.00 %
10-30-5751-00 Property Damage (All-Peril)	\$0.00	\$0.00	\$10,505.50	\$22,600.00	0.00 %
10-30-5752-00 Notary Bond	\$0.00	\$0.00	\$0.00	\$65.00	0.00 %
10-30-5754-00 5754 Workers Comp Insurance	\$0.00	\$0.00	\$2,955.00	\$6,200.00	0.00 %
TOTAL INSURANCE	\$0.00	\$0.00	\$15,860.50	\$30,965.00	0.00 %
CONTRACTUAL SERVICES					
10-35-5760-00 Legal Services	\$0.00	\$1,365.00	\$630.00	\$15,000.00	9.10 %
10-35-5761-00 Collection Agency	\$17.90	\$53.70	\$26.85	\$700.00	7.67 %
10-35-5762-00 Other Contr Services - Admin	\$0.00	\$2,215.00	\$1,300.00	\$6,500.00	34.08 %
10-35-5763-00 Other Contr Svcs-Tech Asst	\$4,890.00	\$12,175.00	\$3,068.00	\$60,000.00	20.29 %
10-35-5764-10 Other Contr Svcs - Library Wid	\$0.00	\$0.00	\$2,681.60	\$14,000.00	0.00 %
10-35-5765-10 Investment Agency Consultants	\$597.79	\$1,769.87	\$1,153.71	\$7,000.00	25.28 %
10-35-5769-00 Acet Maint & Upgrades	\$0.00	\$0.00	\$7,574.04	\$8,950.00	0.00 %
10-35-5770-00 5770 Contractual - Audit Fee	\$6,400.00	\$6,400.00	\$0.00	\$10,000.00	64.00 %
10-35-5771-00 Payroll Service	\$512.03	\$1,540.91	\$1,522.26	\$7,700.00	20.01 %
TOTAL CONTRACTUAL SERVICES	\$12,417.72	\$25,519.48	\$17,956.46	\$129,850.00	19.65 %
PERSONNEL DEVELOPMENT					
Staff & Trustee Development					
10-40-5783-00 Dues - Staff	\$339.00	\$1,189.00	\$1,106.00	\$5,100.00	23.31 %
10-40-5784-00 Meetings - Staff	\$33.41	\$99.68	\$112.24	\$2,000.00	4.98 %
10-40-5785-00 Conferences - Staff	\$335.00	\$651.21	\$1,246.13	\$15,000.00	4.34 %
10-40-5786-00 Memorial/Tribute/Recognition	\$0.00	\$33.17	\$68.90	\$2,000.00	1.66 %
10-40-5787-00 In-Service	\$486.22	\$2,302.29	\$1,414.88	\$3,000.00	76.74 %
10-40-5788-00 Training (Cont Ed) - Staff	\$0.00	\$0.00	\$708.20	\$1,500.00	0.00 %
10-45-5786-70 Dues - Trustee	\$0.00	\$0.00	\$0.00	\$525.00	0.00 %
10-45-5787-70 Conferences - Trustee	\$350.00	\$350.00	\$175.00	\$1,000.00	35.00 %
10-45-5788-70 Meetings - Trustee	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00 %
10-45-5789-70 Training-Trustees	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00 %
Total Staff & Trustee Development	\$1,543.63	\$4,625.35	\$4,831.35	\$32,125.00	14.40 %

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	Current Month September 2019	YTD July - June 2019 - 2020	YTD July - June 2018 - 2019	FY 19-20 Annual Budget	FY 19-20 % of Budget to YTD
TOTAL PERSONNEL DEVELOPMENT	\$1,543.63	\$4,625.35	\$4,831.35	\$32,125.00	14.40 %
EQUIPMENT COSTS					
Major Equipment					
10-48-5801-10	\$725.70	\$725.70	\$47,580.60	\$52,500.00	1.38 %
10-48-5803-10	\$57.95	\$1,881.95	\$0.00	\$66,000.00	2.85 %
10-48-5804-10	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00 %
Total Major Equipment	\$783.65	\$2,607.65	\$47,580.60	\$128,500.00	2.03 %
Minor Equipment					
10-48-5823-10	\$0.00	\$0.00	\$0.00	\$700.00	0.00 %
10-48-5823-20	\$106.15	\$106.15	\$72.99	\$700.00	15.16 %
10-48-5823-30	\$0.00	\$51.13	\$55.74	\$700.00	7.30 %
10-48-5823-50	\$0.00	\$38.42	\$0.00	\$700.00	5.49 %
10-48-5823-60	\$0.00	\$0.00	\$0.00	\$700.00	0.00 %
Total Minor Equipment	\$106.15	\$195.70	\$128.73	\$3,500.00	5.59 %
Equip Maint/Repairs & Rentals					
10-48-5843-00	\$0.00	\$180.00	\$180.00	\$720.00	25.00 %
10-48-5845-00	\$771.73	\$3,532.51	\$2,520.10	\$19,000.00	18.59 %
10-48-5846-00	\$0.00	\$239.10	\$0.00	\$1,000.00	23.91 %
Total Equip Maint/Repairs & Rentals	\$771.73	\$3,951.61	\$2,700.10	\$20,720.00	19.07 %
TOTAL EQUIPMENT COSTS	\$1,661.53	\$6,754.96	\$50,409.43	\$152,720.00	4.42 %
LIBRARY MEDIA					
Books					
10-50-5863-20	\$1,038.50	\$1,669.12	\$2,290.77	\$9,000.00	18.55 %
10-50-5863-30	\$3,892.79	\$7,301.31	\$10,211.06	\$54,000.00	13.52 %
10-50-5863-50	\$0.00	\$0.00	\$100.00	\$100.00	0.00 %
10-50-5864-10	\$5,024.58	\$15,348.98	\$13,213.50	\$86,100.00	17.83 %
10-50-5865-10	\$8,015.99	\$16,910.99	\$13,707.89	\$72,500.00	23.33 %

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	Current Month September 2019	YTD July - June 2019 - 2020	YTD July - June 2018 - 2019	FY 19-20 Annual Budget	FY 19-20 % of Budget to YTD
10-50-5867-20 Ref Books - Adult Serv	\$171.83	\$428.83	\$1,483.62	\$20,000.00	2.14 %
Total Books	\$18,143.69	\$41,659.23	\$41,006.84	\$241,700.00	17.24 %
Databases					
10-50-5869-20 Internet Licensed DBases	\$4,271.67	\$87,591.94	\$105,021.79	\$130,000.00	67.38 %
10-50-5872-10 Dbases - Professional	\$0.00	\$2,173.12	\$2,605.05	\$10,000.00	21.73 %
10-50-5873-30 Dbases - Youth Serv	\$0.00	\$2,880.00	\$3,118.00	\$12,700.00	22.68 %
Total Databases	\$4,271.67	\$92,645.06	\$110,744.84	\$152,700.00	60.67 %
Audio-Visual Materials					
10-50-5890-30 A-V Matls - Youth Serv	\$368.83	\$752.28	\$87.33	\$18,000.00	4.18 %
10-50-5895-40 A-V Matls - Adult Serv	\$6,560.58	\$23,878.12	\$19,299.04	\$117,300.00	20.36 %
Total Audio-Visual Materials	\$6,929.41	\$24,630.40	\$19,386.37	\$135,300.00	18.20 %
Periodicals/Doc Delivery					
10-50-5900-20 Periodicals - Adult Serv	\$476.24	\$601.68	\$1,596.08	\$42,000.00	1.43 %
10-50-5900-30 Periodicals - Youth	\$0.00	\$0.00	\$17.60	\$700.00	0.00 %
10-50-5900-80 Periodicals - Prof. Collections	\$336.00	\$336.00	\$25.00	\$3,800.00	8.84 %
10-50-5871-20 Document Delivery	\$16.25	\$21,599.84	\$21,038.08	\$23,000.00	93.91 %
Total Periodicals/Doc Delivery	\$828.49	\$22,537.52	\$22,676.76	\$69,500.00	32.43 %
TOTAL LIBRARY MEDIA	\$30,173.26	\$181,472.21	\$193,814.81	\$599,200.00	30.29 %
PROGRAMS AND READER'S SERVICES					
Programs					
10-60-5931-10 Programs - Adult Services	\$816.77	\$4,713.96	\$4,152.17	\$16,500.00	28.57 %
10-60-5931-30 Programs - Youth	\$477.16	\$2,266.04	\$2,643.96	\$12,000.00	18.88 %
10-60-5931-40 Online Marketing	\$5.00	\$1,282.39	\$1,393.25	\$2,000.00	64.12 %
10-60-5931-50 Community Relations	\$0.00	\$21.98	\$2,793.46	\$6,500.00	0.34 %
Total Programs	\$1,298.93	\$8,284.37	\$10,982.84	\$37,000.00	22.39 %
Readers Service's					

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10-60-5940-10 Reader Services - Adult Serv. De	\$0.00	(\$10.25)	\$512.75	\$2,000.00	(0.51)%
10-60-5940-30 Reader Services - Youth Serv. D	\$60.56	\$1,516.64	\$1,601.51	\$5,500.00	27.58 %
Total Readers Services's	\$60.56	\$1,506.39	\$2,114.26	\$7,500.00	20.09 %
TOTAL PROGRAMS AND READER'S SERVICES	\$1,359.49	\$9,790.76	\$13,097.10	\$44,500.00	22.00 %
RESTRICTED USAGE EXPENSES					
10-80-5981-80 Restricted - Per Capita Grant	\$0.00	(\$1,020.00)	\$0.00	\$0.00	0.00 %
10-80-5984-80 Transfer to Special Reserve	\$25,000.00	\$75,000.00	\$75,000.00	\$300,000.00	25.00 %
10-80-5986-80 IMRF Funding	\$0.00	\$0.00	\$0.00	\$50,000.00	0.00 %
TOTAL RESTRICTED USAGE EXPENSES	\$25,000.00	\$73,980.00	\$75,000.00	\$350,000.00	21.14 %
.02 BLDG/MAINT EXPENSES					
30-65-5920-00 Network - Purchases (.02 B/M)	\$0.00	\$0.00	\$2,241.98	\$0.00	0.00 %
30-65-5925-00 Network - Maint. (.02 B/M)	\$0.00	\$0.00	\$16,322.05	\$0.00	0.00 %
30-65-5926-00 Maint - Bldg Structure (.02 B/M)	\$8,614.17	\$9,063.17	\$32,720.00	\$10,000.00	90.63 %
Total .02 BLDG/MAINT EXPENSES	\$8,614.17	\$9,063.17	\$51,284.03	\$10,000.00	90.63 %
CONTINGENCY					
10-90-5999-00 Contingency	\$0.00	\$18,963.42	\$0.00	\$25,000.00	75.85 %
Total	\$0.00	\$18,963.42	\$0.00	\$25,000.00	75.85 %
TOTAL ALL EXPENSES	\$359,530.70	\$1,113,982.15	\$1,062,396.98	\$4,689,058.31	23.76 %

Accounts Payable for October 9, 2019

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Allegra Print & Imaging Allegra Print & Imaging	10/9/2019 31153	Business Cards - Patterson & Invoice	Paid	10-25-5712-00	Printing	\$128.00
	Totals for Allegra Print & Imaging:					\$128.00
Amazon Amazon	10/9/2019 091019	Books, Video Games, Suppli Invoice	Paid	10-50-5864-10 10-60-5940-10 10-50-5895-40 10-60-5931-10 10-50-5890-30 10-60-5931-30 10-20-5663-00 10-25-5713-00 10-25-5716-00 10-90-5999-00 10-25-5717-00 10-25-5714-00	Books - Non Fiction Reader Services - Adult Serv. Dept. A-V Matls - Adult Serv Programs - Adult Services A-V Matls - Youth Serv Programs - Youth Maint/Repairs-Genl repairs, Supplies Office Supplies Kitchen Supplies Contingency Processing Supplies Circ. Material Supplies	\$199.18 \$79.90 \$189.95 \$23.98 \$88.20 \$132.90 \$54.43 \$50.14 \$16.94 \$415.15 \$39.11 \$223.62
	Totals for Amazon:					\$1,513.50
Baker & Taylor (L4171582) Baker & Taylor (L4171582)	10/9/2019 093019	Audio Books & Processing Invoice	Paid	10-50-5895-40 10-25-5717-00	A-V Matls - Adult Serv Processing Supplies	\$700.72 \$85.80
	Totals for Baker & Taylor (L4171582):					\$786.52
Baker & Taylor (C5223353) Baker & Taylor (C5223353)	10/9/2019 093019	Continuations & Processing Invoice	Paid	10-50-5867-20 10-25-5717-00	Ref Books - Adult Serv Processing Supplies	\$589.47 \$0.65
	Totals for Baker & Taylor (C5223353):					\$590.12
Baker & Taylor (C5223433) Baker & Taylor (C5223433)	10/9/2019 093019	Continuations & Processing Invoice	Paid	10-50-5864-10 10-25-5717-00	Books - Non Fiction Processing Supplies	\$1,400.38 \$0.65
	Totals for Baker & Taylor (C5223433):					\$1,401.03

Accounts Payable for October 9, 2019

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Baker & Taylor (L0334152)	10/9/2019 093019	Circ & Processing Invoice	Paid	10-50-5864-10 10-25-5717-00	Books - Non Fiction Processing Supplies	\$4,044.82 \$151.50
Baker & Taylor (L3965522) Baker & Taylor (L3965522)	10/9/2019 093019	Unprocessed Invoice	Paid	10-50-5864-10	Books - Non Fiction	\$182.12
					<i>Totals for Baker & Taylor (L0334152):</i>	<u>\$4,196.32</u>
Baker & Taylor (L4342812) Baker & Taylor (L4342812)	10/9/2019 093019	Books - YS & Processing Invoice	Paid	10-50-5863-30 10-25-5717-00	Books - Youth Serv Processing Supplies	\$804.25 \$23.45
					<i>Totals for Baker & Taylor (L3965522):</i>	<u>\$182.12</u>
Baker & Taylor (L5202982) Baker & Taylor (L5202982)	10/9/2019 093019	PBS & Processing Invoice	Paid	10-50-5865-10 10-25-5717-00	Books - Adult/Teen Fiction Processing Supplies	\$55.07 \$12.65
					<i>Totals for Baker & Taylor (L4342812):</i>	<u>\$827.70</u>
Baker & Taylor (L5425632) Baker & Taylor (L5425632)	10/9/2019 093019	Books - YS & Processing Invoice	Paid	10-50-5863-30 10-25-5717-00	Books - Youth Serv Processing Supplies	\$2,763.77 \$130.00
					<i>Totals for Baker & Taylor (L5202982):</i>	<u>\$67.72</u>
Baker & Taylor (L5543202) Baker & Taylor (L5543202)	10/9/2019 093019	Books - Fiction & Processing Invoice	Paid	10-50-5865-10 10-25-5717-00	Books - Adult/Teen Fiction Processing Supplies	\$4,775.95 \$222.25
					<i>Totals for Baker & Taylor (L5425632):</i>	<u>\$2,893.77</u>
Bear Landscape Group Bear Landscape Group	10/9/2019 6747	Landscape - September Invoice	Paid	10-20-5662-00	Maint Contr. - Landscape Serv.	\$987.50
					<i>Totals for Baker & Taylor (L5543202):</i>	<u>\$4,998.20</u>
Aras Biskis Aras Biskis	10/9/2019 110319	Program: Pharis James Quart Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$100.00
					<i>Totals for Bear Landscape Group:</i>	<u>\$987.50</u>

Lisle Library District

Accounts Payable for October 9, 2019

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Compact Disc Source Compact Disc Source	10/9/2019 77345	Music CDs Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv	\$347.24
	10/9/2019 77342	Processing Invoice	Paid	10-25-5717-00	Processing Supplies	\$144.30
	10/9/2019 77343	Music CDs Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv	\$61.86
	10/9/2019 77371	Music CDs Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv	\$186.87
	10/9/2019 77370	Processing Invoice	Paid	10-25-5717-00	Processing Supplies	\$77.70
Totals for Aras Biskis:						<u>\$100.00</u>
Demco, Inc. Demco, Inc.	10/9/2019 6685733	Custom Stamps Invoice	Paid	10-25-5717-00	Processing Supplies	\$147.66
	Totals for Compact Disc Source:					<u>\$817.97</u>
DesignOrg Solutions, LLC DesignOrg Solutions, LLC	10/9/2019 42	Book Purchase Invoice	Paid	10-50-5864-10	Books - Non Fiction	\$15.00
	Totals for Demco, Inc.:					<u>\$147.66</u>
Direct Energy Business Direct Energy Business	10/9/2019 192690039775626	Usage Invoice	Paid	10-20-5655-00	Utilities - Electric	\$4,025.02
	Totals for DesignOrg Solutions, LLC:					<u>\$15.00</u>
Eco Clean Maintenance Eco Clean Maintenance	10/9/2019 8178	Cleaning Invoice	Paid	10-20-5661-00	Maint Contracts - Maint. Service	\$1,862.00
	Totals for Direct Energy Business:					<u>\$4,025.02</u>

Lisle Library District

Accounts Payable for October 9, 2019

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Ehlers Investment Partners Ehlers Investment Partners	10/9/2019 8214	Carpet Cleaning 8/10 Invoice	Paid	10-20-5664-00	Maint/Repairs-Non Contr. Work	\$312.00
	10/9/2019 093019	Investment Fee Invoice	Paid	10-35-5765-10	Investment Agency Consultants	\$580.19
	<i>Totals for Eco Clean Maintenance:</i>					<u>\$2,174.00</u>
ELM USA, Inc. ELM USA, Inc.	10/9/2019 ESL-04467B	Disc Repair Warranty - 1 Yea Invoice	Paid	10-48-5845-00	Equip Maint/Rept-Contr-Lib. Wide	\$520.00
	<i>Totals for Ehlers Investment Partners:</i>					<u>\$580.19</u>
John Ferrari John Ferrari	10/9/2019 092819	Cookies & Crayons Invoice	Paid	10-60-5931-30	Programs - Youth	\$19.89
	<i>Totals for ELM USA, Inc.:</i>					<u>\$520.00</u>
Pam Freer Pam Freer	10/9/2019 090919	Book Group Supplies Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$10.00
	<i>Totals for John Ferrari:</i>					<u>\$19.89</u>
Garvey's Office Products Garvey's Office Products	10/9/2019 PINV1784210	Tray Invoice	Paid	10-25-5713-00	Office Supplies	\$18.83
	10/9/2019 PINV1791489	Laminating Roll Invoice	Paid	10-25-5713-00	Office Supplies	\$76.24
	10/9/2019 PINV1794059	Storytime Invoice	Paid	10-60-5931-30	Programs - Youth	\$22.81
	<i>Totals for Pam Freer:</i>					<u>\$10.00</u>
Hagg Press Hagg Press	10/9/2019 109299	Oct/Nov Newsletter Invoice	Paid	10-25-5710-10	Printing/Spec. Serv. - Adult	\$2,205.00
	<i>Totals for Garvey's Office Products:</i>					<u>\$117.88</u>

Accounts Payable for October 9, 2019

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Sandy Hayes Sandy Hayes	10/9/2019 092319	Spiceworks Conference Invoice	Paid	10-40-5785-00	Conferences - Staff	\$66.73
	Totals for Hagg Press: <u>\$2,205.00</u>					
Josh Hepler Josh Hepler	10/9/2019 09/16 - 09/29/19	Marketing Services & Mileage Invoice	Paid	10-35-5764-10	Other Contr Srvc - Library Wide	\$565.52
	Totals for Sandy Hayes: <u>\$66.73</u>					
Highland Park Public Library Highland Park Public Library	10/9/2019 OCLC196900371	Replacement Cost Lost ILL I Invoice	Paid	10-50-5871-20	Document Delivery	\$14.00
	Totals for Josh Hepler: <u>\$565.52</u>					
Home Depot Credit Service Home Depot Credit Service	10/9/2019 2020560	Supplies Invoice	Paid	10-48-5846-00	Equip Main/Repr-NonContr	\$15.97
	Totals for Highland Park Public Library: <u>\$14.00</u>					
IHLS - OCLC IHLS - OCLC	10/9/2019 19949	EZ Proxy, ILL Fee Managemen Invoice	Paid	10-50-5871-20 10-35-5763-00 10-48-5803-10	Document Delivery Other Contr Srvc-Tech Asst 5803 Technology	\$30.50 \$2,685.00 \$1,105.00
	Totals for Home Depot Credit Service: <u>\$15.97</u>					
Illinois Library Association Illinois Library Association	10/9/2019 169507	ILA Conference - Duran, K Invoice	Paid	10-40-5785-00	Conferences - Staff	\$450.00
	10/9/2019 169508	ILA Conference - Storm, Hab Invoice	Paid	10-40-5785-00	Conferences - Staff	\$300.00
	10/9/2019 169506	ILA Conference - Spicher Invoice	Paid	10-40-5785-00	Conferences - Staff	\$150.00
Totals for IHLS - OCLC: <u>\$3,820.50</u>						

Lisle Library District

Accounts Payable for October 9, 2019

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Pharlis R. James, Jr. Pharlis R. James, Jr.	10/9/2019 110319	Program: Pharlis James Quart Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$100.00
					Totals for Illinois Library Association:	\$900.00
Johnson Controls Security Solutions Johnson Controls Security Solutions	10/9/2019 33135212	Security Monitoring 10/19 - 1 Invoice	Paid	10-48-5845-00	Equip Maint/Repr-Contr-Lib. Wide	\$936.14
					Totals for Pharlis R. James, Jr.:	\$100.00
Bennett Joseph Bennett Joseph	10/9/2019 011020	Program: Inner Logic of Ches Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$250.00
					Totals for Johnson Controls Security Solutions:	\$936.14
Spencer A. Keyes Spencer A. Keyes	10/9/2019 110319	Program: Pharlis James Quart Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$100.00
					Totals for Bennett Joseph:	\$250.00
Jackie Kilcran Jackie Kilcran	10/9/2019 093019	Reimburse Mileage Invoice	Paid	10-25-5724-15	Local Travel	\$10.79
					Totals for Spencer A. Keyes:	\$100.00
Chris Knight Chris Knight	10/9/2019 100119	Reimburse Mileage Invoice	Paid	10-25-5724-15	Local Travel	\$12.64
					Totals for Jackie Kilcran:	\$10.79
Library Ideas LLC Library Ideas LLC	10/9/2019 71992	AV Materials Invoice	Paid	10-50-5890-30	A-V Matls - Youth Serv	\$189.75
					Totals for Chris Knight:	\$12.64
Metalmaster Roofmaster					Totals for Library Ideas LLC:	\$189.75

Accounts Payable for October 9, 2019

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Metalmaster Roofmaster	10/9/2019 4635	Roof Inspection Invoice	Paid	10-20-5664-00	Maint/Repairs-Non Contr. Work	\$549.00
Midwest Tape Midwest Tape	10/9/2019 97874943	Hoopla Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv	\$4,288.29
					<i>Totals for Metalmaster Roofmaster:</i>	<u>\$549.00</u>
Morningstar Morningstar	10/9/2019 11370052 - 19/20	Morningstar Renewal Invoice	Paid	10-50-5869-20	Internet Licensed DBases	\$4,090.00
					<i>Totals for Midwest Tape:</i>	<u>\$4,288.29</u>
Outsource Solutions Group, Inc. Outsource Solutions Group, Inc.	10/9/2019 49228	Monthly Server Maintenance Invoice	Paid	10-35-5763-00	Other Contr Srves-Tech Asst	\$880.00
	10/9/2019 49342	Backup Licenses August Invoice	Paid	10-35-5763-00	Other Contr Srves-Tech Asst	\$200.00
	10/9/2019 49508	Ruckus Warranty (Wireless A Invoice	Paid	10-35-5763-00	Other Contr Srves-Tech Asst	\$141.12
					<i>Totals for Morningstar:</i>	<u>\$4,090.00</u>
OverDrive, Inc. OverDrive, Inc.	10/9/2019 CD0110719161595	Overdrive Advantage Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv	\$1,000.00
	10/9/2019 CD0110719164894	Overdrive Advantage Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv	\$1,000.00
	10/9/2019 CD0110719172755	Overdrive Advantage Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv	\$1,000.00
					<i>Totals for Outsource Solutions Group, Inc.:</i>	<u>\$1,221.12</u>
Patriot Electric & Technologies					<i>Totals for OverDrive, Inc.:</i>	<u>\$3,000.00</u>

Lisle Library District

Accounts Payable for October 9, 2019

Vendor Name	Transaction Date	Description	Status	Account Number	Account Description	Amount
Tax Identification Number	Transaction Number	Transaction Type				
Patriot Electric & Technologies	10/9/2019	Bollard Lights & 2 Emergenc Invoice	Paid	10-20-5664-00	Maint/Repairs-Non Contr. Work	\$655.00
	726357					
Penworthy Company	10/9/2019	Rewire Ballasts Invoice	Paid	10-20-5664-00	Maint/Repairs-Non Contr. Work	\$65.00
	726369					
Totals for Patriot Electric & Technologies:						\$720.00
Penworthy Company	10/9/2019	Books - Balance Due Invoice	Paid	10-50-5863-30	Books - Youth Serv	\$3,219.83
	0555129-IN					
Totals for Penworthy Company:						\$3,219.83
Robbins Schwartz	10/9/2019	Policies Review Invoice	Paid	10-35-5760-00	Legal Services	\$618.75
	853204					
Totals for Robbins Schwartz:						\$618.75
Patricia Ruocco	10/9/2019	Bouchercon Convention Invoice	Paid	10-40-5785-00	Conferences - Staff	\$410.60
	103119					
Totals for Patricia Ruocco:						\$410.60
Will Savage	10/9/2019	Storytime Invoice	Paid	10-60-5931-30	Programs - Youth	\$14.96
	091819					
Will Savage	10/9/2019	Get Well Flowers - Baannon Invoice	Paid	10-40-5786-00	Memorial/Tribute/Recognition	\$71.90
	092119					
Totals for Will Savage:						\$86.86
Staples Advantage	10/9/2019	Misc. Kitchen & Office Suppl Invoice	Paid	10-25-5716-00	Kitchen Supplies	\$269.51
	1625902454			10-25-5713-00	Office Supplies	\$247.00
Totals for Staples Advantage:						\$516.51
Stephens Plumbing and Heating	10/9/2019	Lobby Restrooms Blocked Invoice	Paid	10-20-5664-00	Maint/Repairs-Non Contr. Work	\$64.00
	214074					

Lisle Library District

Accounts Payable for October 9, 2019

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Andrea Varry Andrea Varry	10/9/2019 091319	Acquisitions Roundup Meetin Invoice	Paid	10-40-5784-00	Meetings - Staff	\$64.00
					Totals for Stephens Plumbing and Heating:	\$64.00
Gregory Vazquez Gregory Vazquez	10/9/2019 1103019	Program: Phaulis James Quart Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$100.00
					Totals for Andrea Varry:	\$40.62
Verizon Verizon	10/9/2019 9838444944	3 Wireless Hotspots Invoice	Paid	10-20-5656-00	Verizon	\$108.07
					Totals for Gregory Vazquez:	\$100.00
Village of Lisle Village of Lisle	10/9/2019 3600000308	Monthly Internet Service Invoice	Paid	10-20-5650-00	Internet Service Provider	\$450.00
					Totals for Verizon:	\$108.07
Warehouse Direct Warehouse Direct	10/9/2019 092619	Usage Invoice	Paid	10-20-5654-00	Utilities - Sewer & Water	\$133.91
					Totals for Village of Lisle:	\$583.91
Jay Warren Jay Warren	10/9/2019 4429561-0	Misc Janitorial Supplies Invoice	Paid	10-20-5663-00	Maint/Repairs-Genl repairs, Supplies	\$189.34
					Totals for Warehouse Direct:	\$189.34
Jay Warren Jay Warren	10/9/2019 101819	Program: Nosferatu Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$200.00
					Totals for Jay Warren:	\$200.00

Lisle Library District Accounts Payable for October 9, 2019

Account Summary

Account Number	Description	Net Amount
10-20-5650-00	Internet Service Provider	\$450.00
10-20-5654-00	Utilities - Sewer & Water	\$133.91
10-20-5655-00	Utilities - Electric	\$4,025.02
10-20-5656-00	Verizon	\$108.07
10-20-5661-00	Maint Contracts - Maint. Service	\$1,862.00
10-20-5662-00	Maint Contr. - Landscape Serv.	\$987.50
10-20-5663-00	Maint/Repairs-Genl repairs, Supplies	\$243.77
10-20-5664-00	Maint/Repairs-Non Contr. Work	\$1,645.00
10-25-5710-10	Printing/Spec. Serv. - Adult	\$2,205.00
10-25-5712-00	Printing	\$128.00
10-25-5713-00	Office Supplies	\$392.21
10-25-5714-00	Circ. Material Supplies	\$223.62
10-25-5716-00	Kitchen Supplies	\$286.45
10-25-5717-00	Processing Supplies	\$1,035.72
10-25-5724-15	Local Travel	\$23.43
10-35-5760-00	Legal Services	\$618.75
10-35-5763-00	Other Contr Svcs-Tech Asst	\$3,906.12
10-35-5764-10	Other Contr Svcs - Library Wide	\$565.52
10-35-5765-10	Investment Agency Consultants	\$580.19
10-40-5784-00	Meetings - Staff	\$40.62
10-40-5785-00	Conferences - Staff	\$1,377.33
10-40-5786-00	Memorial/Tribute/Recognition	\$71.90
10-48-5803-10	5803 Technology	\$1,105.00
10-48-5845-00	Equip Maint/Repr-Contr-Lib. Wide	\$1,456.14
10-48-5846-00	Equip Maint/Repr-NonContr	\$15.97
10-50-5863-30	Books - Youth Serv	\$6,787.85
10-50-5864-10	Books - Non Fiction	\$5,841.50
10-50-5865-10	Books - Adult/Teen Fiction	\$4,831.02
10-50-5867-20	Ref Books - Adult Serv	\$589.47
10-50-5869-20	Internet Licensed DBases	\$4,090.00
10-50-5871-20	Document Delivery	\$44.50
10-50-5890-30	A-V Mats - Youth Serv	\$277.95
10-50-5895-40	A-V Mats - Adult Serv	\$8,774.93

Accounts Payable for October 9, 2019

10-60-5931-10	Programs - Adult Services	\$883.98
10-60-5931-30	Programs - Youth	\$190.56
10-60-5940-10	Reader Services - Adult Serv. Dept.	\$79.90
10-90-5999-00	Contingency	\$415.15
	GRAND TOTAL:	\$56,294.05

Lisle Library District

Account Distribution Report by Number

October 9, 2019

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
10-20-5650-00, Internet Service Provider									
10/9/2019	3600000308	Invoice	5836-286	Village of Lisle	Village of Lisle-360000	Posted	10/9/2019	\$450.00	\$0.00
					Totals for 10-20-5650-00, Internet Service Provider:			\$450.00	\$0.00
10-20-5654-00, Utilities - Sewer & Water									
10/9/2019	092619	Invoice	5836-340	Village of Lisle	Village of Lisle-09261	Posted	10/9/2019	\$133.91	\$0.00
					Totals for 10-20-5654-00, Utilities - Sewer & Water:			\$133.91	\$0.00
10-20-5655-00, Utilities - Electric									
10/9/2019	192690039775626	Invoice	5836-290	Direct Energy Business	Direct Energy Business	Posted	10/9/2019	\$4,025.02	\$0.00
					Totals for 10-20-5655-00, Utilities - Electric:			\$4,025.02	\$0.00
10-20-5656-00, Verizon									
10/9/2019	9838444944	Invoice	5836-255	Verizon	Verizon-9838444944	Posted	10/9/2019	\$108.07	\$0.00
					Totals for 10-20-5656-00, Verizon:			\$108.07	\$0.00
10-20-5661-00, Maint Contracts - Maint. Service									
10/9/2019	8178	Invoice	5836-346	Eco Clean Maintenance	Eco Clean Maintenanc	Posted	10/9/2019	\$1,862.00	\$0.00
					Totals for 10-20-5661-00, Maint Contracts - Maint. Service:			\$1,862.00	\$0.00
10-20-5662-00, Maint Contr. - Landscape Serv.									
10/9/2019	6747	Invoice	5836-336	Bear Landscape Group	Bear Landscape Group-	Posted	10/9/2019	\$987.50	\$0.00
					Totals for 10-20-5662-00, Maint Contr. - Landscape Serv.:			\$987.50	\$0.00
10-20-5663-00, Maint/Repairs-Genl repairs, Supplies									
10/9/2019	091019	Invoice	5836-245	Amazon	Amazon-091019	Posted	10/9/2019	\$54.43	\$0.00
10/9/2019	4429561-0	Invoice	5836-288	Warehouse Direct	Warehouse Direct-442	Posted	10/9/2019	\$189.34	\$0.00
					Totals for 10-20-5663-00, Maint/Repairs-Genl repairs, Supplies:			\$243.77	\$0.00
10-20-5664-00, Maint/Repairs-Non Contr. Work									
10/9/2019	726357	Invoice	5836-129	Patriot Electric & Technologies	Patriot Electric & Techn	Posted	10/9/2019	\$655.00	\$0.00
10/9/2019	726369	Invoice	5836-167	Patriot Electric & Technologies	Patriot Electric & Techn	Posted	10/9/2019	\$65.00	\$0.00
10/9/2019	4635	Invoice	5836-232	Metalmaster Roofmaster	Metalmaster Roofmaste	Posted	10/9/2019	\$549.00	\$0.00
10/9/2019	214074	Invoice	5836-275	Stephens Plumbing and Heating	Stephens Plumbing and	Posted	10/9/2019	\$64.00	\$0.00
10/9/2019	8214	Invoice	5836-348	Eco Clean Maintenance	Eco Clean Maintenanc	Posted	10/9/2019	\$312.00	\$0.00
					Totals for 10-20-5664-00, Maint/Repairs-Non Contr. Work:			\$1,645.00	\$0.00
10-25-5710-10, Printing/Spec. Serv. - Adult									
10/9/2019	109299	Invoice	5836-273	Hagg Press	Hagg Press-109299	Posted	10/9/2019	\$2,205.00	\$0.00
					Totals for 10-25-5710-10, Printing/Spec. Serv. - Adult:			\$2,205.00	\$0.00

Lisle Library District

Account Distribution Report by Number

October 9, 2019

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
10-25-5712-00, Printing									
10/9/2019	31153	Invoice	5836-165	Allegra Print & Imaging	Allegra Print & Imaging	Posted	10/9/2019	\$128.00	\$0.00
								\$128.00	\$0.00
10-25-5713-00, Office Supplies									
10/9/2019	091019	Invoice	5836-246	Amazon	Amazon-091019	Posted	10/9/2019	\$50.14	\$0.00
10/9/2019	PINV1784210	Invoice	5836-259	Garvey's Office Products	Garvey's Office Produc	Posted	10/9/2019	\$18.83	\$0.00
10/9/2019	PINV1791489	Invoice	5836-261	Garvey's Office Products	Garvey's Office Produc	Posted	10/9/2019	\$76.24	\$0.00
10/9/2019	1625902454	Invoice	5836-281	Staples Advantage	Staples Advantage-162	Posted	10/9/2019	\$247.00	\$0.00
								\$392.21	\$0.00
10-25-5714-00, Circ. Material Supplies									
10/9/2019	091019	Invoice	5836-250	Amazon	Amazon-091019	Posted	10/9/2019	\$223.62	\$0.00
								\$223.62	\$0.00
10-25-5716-00, Kitchen Supplies									
10/9/2019	091019	Invoice	5836-247	Amazon	Amazon-091019	Posted	10/9/2019	\$16.94	\$0.00
10/9/2019	1625902454	Invoice	5836-279	Staples Advantage	Staples Advantage-162	Posted	10/9/2019	\$269.51	\$0.00
								\$286.45	\$0.00
10-25-5717-00, Processing Supplies									
10/9/2019	77342	Invoice	5836-157	Compact Disc Source	Compact Disc Source	Posted	10/9/2019	\$144.30	\$0.00
10/9/2019	77370	Invoice	5836-163	Compact Disc Source	Compact Disc Source	Posted	10/9/2019	\$77.70	\$0.00
10/9/2019	091019	Invoice	5836-249	Amazon	Amazon-091019	Posted	10/9/2019	\$39.11	\$0.00
10/9/2019	6685733	Invoice	5836-282	Demco, Inc.	Demco, Inc.-6685733	Posted	10/9/2019	\$147.66	\$0.00
10/9/2019	093019	Invoice	5836-312	Baker & Taylor (C5223353)	Baker & Taylor (C5223	Posted	10/9/2019	\$0.65	\$0.00
10/9/2019	093019	Invoice	5836-315	Baker & Taylor (C5223433)	Baker & Taylor (C5223	Posted	10/9/2019	\$0.65	\$0.00
10/9/2019	093019	Invoice	5836-318	Baker & Taylor (L0334152)	Baker & Taylor (L0334	Posted	10/9/2019	\$151.50	\$0.00
10/9/2019	093019	Invoice	5836-323	Baker & Taylor (L4171582)	Baker & Taylor (L4171	Posted	10/9/2019	\$85.80	\$0.00
10/9/2019	093019	Invoice	5836-326	Baker & Taylor (L4342812)	Baker & Taylor (L4342	Posted	10/9/2019	\$23.45	\$0.00
10/9/2019	093019	Invoice	5836-329	Baker & Taylor (L5202982)	Baker & Taylor (L5202	Posted	10/9/2019	\$12.65	\$0.00
10/9/2019	093019	Invoice	5836-332	Baker & Taylor (L5543202)	Baker & Taylor (L5543	Posted	10/9/2019	\$222.25	\$0.00
10/9/2019	093019	Invoice	5836-335	Baker & Taylor (L5425632)	Baker & Taylor (L5425	Posted	10/9/2019	\$130.00	\$0.00
								\$1,035.72	\$0.00
10-25-5724-15, Local Travel									
10/9/2019	093019	Invoice	5836-277	Jackie Kilcran	Jackie Kilcran-093019	Posted	10/9/2019	\$10.79	\$0.00
10/9/2019	100119	Invoice	5836-344	Chris Knight	Chris Knight-100119	Posted	10/9/2019	\$12.64	\$0.00

Lisle Library District

Account Distribution Report by Number

October 9, 2019

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
10-35-5760-00, Legal Services									
10/9/2019	853204	Invoice	5836-143	Robbins Schwartz					
					Totals for 10-25-5724-15, Local Travel:			\$23.43	\$0.00
10-35-5763-00, Other Contr Svcs-Tech Asst									
10/9/2019	49228	Invoice	5836-139	Outsource Solutions Group, In	Outsource Solutions G	Posted	10/9/2019	\$880.00	\$0.00
10/9/2019	19949	Invoice	5836-147	IHLIS - OCLC	IHLIS - OCLC-19949	Posted	10/9/2019	\$2,685.00	\$0.00
10/9/2019	49342	Invoice	5836-149	Outsource Solutions Group, In	Outsource Solutions G	Posted	10/9/2019	\$200.00	\$0.00
10/9/2019	49508	Invoice	5836-308	Outsource Solutions Group, In	Outsource Solutions G	Posted	10/9/2019	\$141.12	\$0.00
					Totals for 10-35-5763-00, Other Contr Svcs-Tech Asst:			\$3,906.12	\$0.00
10-35-5764-10, Other Contr Svcs - Library Wide									
10/9/2019	09/16 - 09/29/19	Invoice	5836-294	Josh Hepler	Josh Hepler-09/16 - 09/	Posted	10/9/2019	\$565.52	\$0.00
					Totals for 10-35-5764-10, Other Contr Svcs - Library Wide:			\$565.52	\$0.00
10-35-5765-10, Investment Agency Consultants									
10/9/2019	093019	Invoice	5836-338	Ehlers Investment Partners	Ehlers Investment Part	Posted	10/9/2019	\$580.19	\$0.00
					Totals for 10-35-5765-10, Investment Agency Consultants:			\$580.19	\$0.00
10-40-5784-00, Meetings - Staff									
10/9/2019	091319	Invoice	5836-153	Andrea Varry	Andrea Varry-091319	Posted	10/9/2019	\$40.62	\$0.00
					Totals for 10-40-5784-00, Meetings - Staff:			\$40.62	\$0.00
10-40-5785-00, Conferences - Staff									
10/9/2019	169507	Invoice	5836-226	Illinois Library Association	Illinois Library Associa	Posted	10/9/2019	\$450.00	\$0.00
10/9/2019	169508	Invoice	5836-228	Illinois Library Association	Illinois Library Associa	Posted	10/9/2019	\$300.00	\$0.00
10/9/2019	169506	Invoice	5836-230	Illinois Library Association	Illinois Library Associa	Posted	10/9/2019	\$150.00	\$0.00
10/9/2019	103119	Invoice	5836-251	Patricia Ruocco	Patricia Ruocco-10311	Posted	10/9/2019	\$410.60	\$0.00
10/9/2019	092319	Invoice	5836-284	Sandy Hayes	Sandy Hayes-092319	Posted	10/9/2019	\$66.73	\$0.00
					Totals for 10-40-5785-00, Conferences - Staff:			\$1,377.33	\$0.00
10-40-5786-00, Memorial/Tribute/Recognition									
10/9/2019	092119	Invoice	5836-236	Will Savage	Will Savage-092119	Posted	10/9/2019	\$71.90	\$0.00
					Totals for 10-40-5786-00, Memorial/Tribute/Recognition:			\$71.90	\$0.00
10-48-5803-10, 5803 Technology									
10/9/2019	19949	Invoice	5836-148	IHLIS - OCLC	IHLIS - OCLC-19949	Posted	10/9/2019	\$1,105.00	\$0.00
					Totals for 10-48-5803-10, 5803 Technology:			\$1,105.00	\$0.00

Lisle Library District

Account Distribution Report by Number

October 9, 2019

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
10-48-5845-00, Equip Maint/Repr-Contr-Lib. Wide									
10/9/2019	33135212	Invoice	5836-131	Johnson Controls Security Solu	Johnson Controls Secu	Posted	10/9/2019	\$936.14	\$0.00
10/9/2019	ESL-04467B	Invoice	5836-137	ELM USA, Inc.	ELM USA, Inc.-ESL	Posted	10/9/2019	\$520.00	\$0.00
				Totals for 10-48-5845-00, Equip Maint/Repr-Contr-Lib. Wide:				\$1,456.14	\$0.00
10-48-5846-00, Equip Maint/Repr-NonContr									
10/9/2019	2020560	Invoice	5836-257	Home Depot Credit Service	Home Depot Credit Se	Posted	10/9/2019	\$15.97	\$0.00
				Totals for 10-48-5846-00, Equip Maint/Repr-NonContr:				\$15.97	\$0.00
10-50-5863-30, Books - Youth Serv									
10/9/2019	0555129-IN	Invoice	5836-135	Penworthy Company	Penworthy Company-05	Posted	10/9/2019	\$3,219.83	\$0.00
10/9/2019	093019	Invoice	5836-324	Baker & Taylor (L4342812)	Baker & Taylor (L4342	Posted	10/9/2019	\$804.25	\$0.00
10/9/2019	093019	Invoice	5836-333	Baker & Taylor (L5425632)	Baker & Taylor (L5425	Posted	10/9/2019	\$2,763.77	\$0.00
				Totals for 10-50-5863-30, Books - Youth Serv:				\$6,787.85	\$0.00
10-50-5864-10, Books - Non Fiction									
10/9/2019	091019	Invoice	5836-238	Amazon	Amazon-091019	Posted	10/9/2019	\$199.18	\$0.00
10/9/2019	42	Invoice	5836-296	DesignOrg Solutions, LLC	DesignOrg Solutions, L	Posted	10/9/2019	\$15.00	\$0.00
10/9/2019	093019	Invoice	5836-313	Baker & Taylor (C5223433)	Baker & Taylor (C5223	Posted	10/9/2019	\$1,400.38	\$0.00
10/9/2019	093019	Invoice	5836-316	Baker & Taylor (L0334152)	Baker & Taylor (L0334	Posted	10/9/2019	\$4,044.82	\$0.00
10/9/2019	093019	Invoice	5836-319	Baker & Taylor (L3965522)	Baker & Taylor (L3965	Posted	10/9/2019	\$182.12	\$0.00
				Totals for 10-50-5864-10, Books - Non Fiction:				\$5,841.50	\$0.00
10-50-5865-10, Books - Adult/Teen Fiction									
10/9/2019	093019	Invoice	5836-327	Baker & Taylor (L5202982)	Baker & Taylor (L5202	Posted	10/9/2019	\$55.07	\$0.00
10/9/2019	093019	Invoice	5836-330	Baker & Taylor (L5543202)	Baker & Taylor (L5543	Posted	10/9/2019	\$4,775.95	\$0.00
				Totals for 10-50-5865-10, Books - Adult/Teen Fiction:				\$4,831.02	\$0.00
10-50-5867-20, Ref Books - Adult Serv									
10/9/2019	093019	Invoice	5836-310	Baker & Taylor (C5223353)	Baker & Taylor (C5223	Posted	10/9/2019	\$589.47	\$0.00
				Totals for 10-50-5867-20, Ref Books - Adult Serv:				\$589.47	\$0.00
10-50-5869-20, Internet Licensed DBases									
10/9/2019	11370052 - 19/20	Invoice	5836-271	Morningstar	Morningstar-11370052	Posted	10/9/2019	\$4,090.00	\$0.00
				Totals for 10-50-5869-20, Internet Licensed DBases:				\$4,090.00	\$0.00
10-50-5871-20, Document Delivery									
10/9/2019	OCLC196900371	Invoice	5836-133	Highland Park Public Library	Highland Park Public L	Posted	10/9/2019	\$14.00	\$0.00
10/9/2019	19949	Invoice	5836-145	IHLIS - OCLC	IHLIS - OCLC-19949	Posted	10/9/2019	\$30.50	\$0.00

Lisle Library District

Account Distribution Report by Number

October 9, 2019

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
10-50-5890-30, A-V Mails - Youth Serv									
10/9/2019	71992	Invoice	5836-141	Library Ideas LLC	Library Ideas LLC-71992	Posted	10/9/2019	\$189.75	\$0.00
10/9/2019	091019	Invoice	5836-243	Amazon	Amazon-091019	Posted	10/9/2019	\$88.20	\$0.00
Totals for 10-50-5890-30, A-V Mails - Youth Serv:								\$277.95	\$0.00
10-50-5895-40, A-V Mails - Adult Serv									
10/9/2019	77345	Invoice	5836-155	Compact Disc Source	Compact Disc Source	Posted	10/9/2019	\$347.24	\$0.00
10/9/2019	77343	Invoice	5836-159	Compact Disc Source	Compact Disc Source	Posted	10/9/2019	\$61.86	\$0.00
10/9/2019	77371	Invoice	5836-161	Compact Disc Source	Compact Disc Source	Posted	10/9/2019	\$186.87	\$0.00
10/9/2019	091019	Invoice	5836-241	Amazon	Amazon-091019	Posted	10/9/2019	\$189.95	\$0.00
10/9/2019	97874943	Invoice	5836-253	Midwest Tape	Midwest Tape-97874943	Posted	10/9/2019	\$4,288.29	\$0.00
10/9/2019	CD0110719161595	Invoice	5836-265	OverDrive, Inc.	OverDrive, Inc.-CD0110719161595	Posted	10/9/2019	\$1,000.00	\$0.00
10/9/2019	CD0110719164894	Invoice	5836-267	OverDrive, Inc.	OverDrive, Inc.-CD0110719164894	Posted	10/9/2019	\$1,000.00	\$0.00
10/9/2019	CD0110719172755	Invoice	5836-269	OverDrive, Inc.	OverDrive, Inc.-CD0110719172755	Posted	10/9/2019	\$1,000.00	\$0.00
10/9/2019	093019	Invoice	5836-321	Baker & Taylor (L4171582)	Baker & Taylor (L4171582)	Posted	10/9/2019	\$700.72	\$0.00
Totals for 10-50-5895-40, A-V Mails - Adult Serv:								\$8,774.93	\$0.00
10-60-5931-10, Programs - Adult Services									
10/9/2019	091019	Invoice	5836-242	Amazon	Amazon-091019	Posted	10/9/2019	\$23.98	\$0.00
10/9/2019	090919	Invoice	5836-263	Pam Freer	Pam Freer-090919	Posted	10/9/2019	\$10.00	\$0.00
10/9/2019	101819	Invoice	5836-298	Jay Warren	Jay Warren-101819	Posted	10/9/2019	\$200.00	\$0.00
10/9/2019	110319	Invoice	5836-300	Aras Biskis	Aras Biskis-110319	Posted	10/9/2019	\$100.00	\$0.00
10/9/2019	110319	Invoice	5836-302	Pharlis R. James, Jr.	Pharlis R. James, Jr.-110319	Posted	10/9/2019	\$100.00	\$0.00
10/9/2019	110319	Invoice	5836-304	Spencer A. Keyes	Spencer A. Keyes-110319	Posted	10/9/2019	\$100.00	\$0.00
10/9/2019	1103019	Invoice	5836-306	Gregory Vazquez	Gregory Vazquez-1103019	Posted	10/9/2019	\$100.00	\$0.00
10/9/2019	011020	Invoice	5836-342	Bennett Joseph	Bennett Joseph-011020	Posted	10/9/2019	\$250.00	\$0.00
Totals for 10-60-5931-10, Programs - Adult Services:								\$883.98	\$0.00
10-60-5931-30, Programs - Youth									
10/9/2019	091819	Invoice	5836-151	Will Savage	Will Savage-091819	Posted	10/9/2019	\$14.96	\$0.00
10/9/2019	092819	Invoice	5836-234	John Ferrari	John Ferrari-092819	Posted	10/9/2019	\$19.89	\$0.00
10/9/2019	091019	Invoice	5836-244	Amazon	Amazon-091019	Posted	10/9/2019	\$132.90	\$0.00
10/9/2019	PIN1794059	Invoice	5836-292	Garvey's Office Products	Garvey's Office Products	Posted	10/9/2019	\$22.81	\$0.00
Totals for 10-60-5931-30, Programs - Youth:								\$190.56	\$0.00
10-60-5940-10, Reader Services - Adult Serv. Dept.									

Lisle Library District

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October 9, 2019

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
10/9/2019	091019	Invoice	5836-240	Amazon	Amazon-091019	Posted	10/9/2019	\$79.90	\$0.00
10-90-5999-00, Contingency									
10/9/2019	091019	Invoice	5836-248	Amazon	Amazon-091019	Posted	10/9/2019	\$415.15	\$0.00
<i>Totals for 10-60-5940-10, Reader Services - Adult Serv. Dept.:</i>									<i>\$0.00</i>
<i>Totals for 10-90-5999-00, Contingency:</i>									<i>\$0.00</i>
Grand Totals:									\$56,294.05

PRIOR MONTHS BILLS PAID BETWEEN September 2019 and October 2019

BOARD MEETINGS THAT NEED APPROVAL AT THIS TIME.

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Monthly Circulation Report - September 2019

	Checkouts	Renewals	Sep-19 TOTALS	YTD FY 18/19	YTD FY 19/20	YTD % Change
Adult Non-Print	5,225	3,492	8,717	25,403	27,180	7.00%
Adult Print	5,760	3,955	9,715	29,393	31,671	7.75%
Adult Total	10,985	7,447	18,432	54,796	58,851	7.40%
YS Non-Print	1,080	1,194	2,274	6,800	8,795	29.34%
YS Print	6,868	5,597	12,465	33,715	41,180	22.14%
Total YS	7,948	6,791	14,739	40,515	49,975	23.35%
Digital Media						
Overdrive	2,511		2,511	5,829	7,817	34.11%
hoopla	1,938		1,938	5,644	6,063	7.42%
RB Digital	359		359	398	1,081	171.61%
Total Digital	4,808	0	4,808	11,871	14,961	26.03%
Subtotal Print + Non-Print/Digital	23,741	14,238	37,979	107,182	123,787	15.49%
Computer/Tech Sessions Logins	2,388		2,388	7,862	7,989	1.62%
Database Usage/Unique Logins	2,648		2,648	9,057	8,156	-9.95%
Wireless Use	1,325		1,325	4,859	4,531	-6.75%
ScannX sessions/jobs	2,908		2,908	1,267	4,055	220.05%
Museum Adventure Passes	19		19	97	97	0.00%
Total IT/Resource Sessions	9,288	0	9,288	23,142	24,828	7.29%
Total Circulation	33,029	14,238	47,267	130,324	148,615	14.04%
Literacy Software Usage Hours			85	287	260	-9.41%
Borrower Information	Sept 2019 Total	YTD 18/19	YTD 19/20	YTD % Change		
New Library Cards Added	106	505	441	-12.67%		
Monthly Borrowers	3,132	9,408	9,846	4.66%		
Total # Registered Borrowers	10,589	11,031	10,589	-4.01%		
InterLibrary Loans						
Materials Sent	123	444	409	-7.88%		
Materials Received	371	1,256	1,170	-6.85%		
Polaris/Catalog Holds						
Holds Placed	3,088	8,876	9,073	2.22%		
Holds Checked Out	2,376	6,810	7,079	3.95%		

Lisle Library District
Program and Service Statistics - September 2019

	LibWide	Adult	Youth	TS/Circ	Literacy	TOTAL	YTD FY18/19	YTD FY19/20	% Change
Library Event Statistics									
Staff Facilitated Programs		21	63	46	2	132	210	419	99.52%
Attendees		176	1,124	54	22	1,376	3,481	3,840	10.31%
Computer/Technology Programs		4	3		2	9	29	24	-17.24%
Attendees		22	18		3	43	90	107	18.89%
Performer/Speaker/Author		2	0			2	14	9	-35.71%
Attendees		20	0			20	358	310	-13.41%
LLD Events (SumRd, RSG, NatLibWk, whole Lib event)	0					0	3	2	-33.33%
Attendees	0					0	367	325	-11.44%
Total Number of Programs	0	27	66	46	4	143	256	454	77.34%
Total Patrons Served by Programming	0	218	1,142	54	25	1,439	4,296	4,582	6.66%
Reference Questions		2,336	1,494	2,991		6,821	19,454	20,014	2.88%
Volunteer Hours		5.00	8.00			13.00	526.00	484.00	-7.98%
Outreach Service Statistics									
Outreach Visits		5	17	5		27	28	52	85.71%
Patrons Served by Outreach Visits		267	1,088	370		1,725	1,238	3,221	160.18%
Home Delivery Dates		2				2	6	6	0.00%
Patrons Served via Home Delivery		120				120	220	373	69.55%
Total Outreach Programs		7	17	5		29	34	58	70.59%
Total Patrons Served with Outreach Services		387	1,088	370		1,845	1,458	3,594	146.50%
Civic Facility Use									
Literacy/Tutoring Room Use (patron count)	83						284	240	-15.49%
Number of Outside Groups Using Meeting Space	26						66	70	6.06%
Patrons Entering Building	12,162						46,232	40,644	-12.09%
Friend's Sponsored Programs	1						3	3	0.00%
Attendees	43						110	128	16.36%
Social Media Use									
Facebook (daily page consumption)	1,126						6,899	4,702	-31.85%
Twitter Followers	790						679	790	16.35%
Instagram Likes	795						1,025	2,606	154.24%
Flickr Views	3,663						19,890	22,306	12.15%
YouTube Views	490						N/A *	1,809	--

* New statline for January 2019.

October Director's Report

Meetings:

Pfaff – Sept. 17
LLD Board of Trustees – Sept. 18
Finance Committee – Sept. 24
LWC – Sept. 25
LLD Special Board – Sept. 26
Lauterbach/Amen – Sept. 30
Swistak – Oct 1
Lauterbach/Amen – Oct 1

LWC – Oct. 2
Lauterbach/Amen – Oct 2
Sikich – Oct. 2
VOL/Chamber – Oct. 3
Sikich – Oct. 3
Sikich – Oct. 4
Hummel – Oct. 4

Highlights/Developments

Facility Options

On September 26th, the Board of Trustees held a Special Meeting to advance discussion regarding capital improvement projects. LLD's owner's representative, CCS, facilitated the meeting. Board members discussed LLD Strategic Plan initiatives, space considerations for family bathrooms, adding more study spaces, and a potential teen space, among other topics. CCS posed questions regarding space needs, parking, the entrance, building visibility, and location.

The eventual goal is to determine the necessary facility improvements based on cost estimates for two facility options: a renovation project on the LLD's current property or a relocation project to a prospective mixed-use development in Downtown Lisle.

Two developers have reached out to the LLD in recent months, proposing a downtown mixed-use concept that could potentially include the LLD. Additionally, a third developer owns property in the downtown area and is looking to advance a project which could also include the LLD in some capacity. At the September 26th Special Board meeting, members agreed that CCS and I should meet to hear developer concepts and then report back to the Board at the next facility planning meeting.

At the next facility planning meeting, CCS has arranged for a financial expert to be in attendance to discuss funding options for potential improvement projects. The next meeting will be scheduled after meeting with the interested developers.

Facility Feedback

The LLD has completed a number of minor improvements in and around the facility as of recent. Though not capital projects per se, the minor reforms have had a major impact on our patrons. This past week, the LLD repaired a number of sidewalks and curbs. I've had a variety of patrons personally thank me for the fixes, especially the curbs near the handicapped parking and in the southeast lot.

To: LLD Board of Trustees
From: Tatiana Weinstein | LLD Director
Date: October 4, 2019

While fixing the curbs, the concrete company also installed the new, outdoor book drops that accommodate both sedans and SUVs. We've had numerous compliments in person and via social media regarding the new drops. Patrons are very pleased to have the two-tiered heights. We've also received several *thank-you's* and social media "likes" regarding the new countertops in the east-end restrooms. Patrons love the new look and appreciate the lower level counter option.

Financial Reporting and Treasurer's Report

The Sikich team in consultation with LLD staff, recorded the August 2019 cash and investment account activity on the general ledger in August. While reconciling the cash and investment bank account balances to the general ledger, Sikich determined that the accounts did not reconcile to the general ledger at 8/31/19.

Sikich contacted the LLD's auditors, Lauterbach & Amen. Sikich received the auditor's 6/30/19 cash and investment documents, and upon review, determined that the cash and investments did not reconcile to the general ledger at 6/30/19 for several accounts by the same variances as 8/31/19.

The net total variance is \$14,220.70. This variance indicates that the bank balances are lower than the general ledger. I consulted with the LLD's attorney regarding this entire matter. I also briefed the Board President. I instructed Sikich to record a journal entry to increase the Contingency expense account and decrease the cash/investment accounts as of 8/31/19 to reconcile the variances. This particular reconciliation is a good example of why the LLD should always prepare allowances in the B&A Ordinance, so to allow for such occurrences, or for new/necessary expenditures that may come midway in the fiscal year. Similarly, it's an important example of why the LLD should permanently have a Contingency account line in the budget.

Sikich reviewed the 7/31/19 Treasurer's Report and discussed the preparation with LLD staff. It is Sikich's recommendation that the Treasurer's Report display the cash and investment balances at month end for each Fund per the general ledger with the total agreeing to the Current Assets at Fair Market Value Report. Sikich has updated the Treasurer's Report in this manner. The previous format was cumbersome to compile, and more importantly, did not properly display the information due to the recording of some cash transactions to liability accounts and not to revenue or expense accounts. Additionally, Sikich recommends that the LLD consider reformatting the monthly Budget versus Actual Revenue and Expense Reports. They recommend the reports be subtotaled by Fund. This can be accomplished in forthcoming months.

*To: LLD Board of Trustees
From: Tatiana Weinstein | LLD Director
Date: October 4, 2019*

Lisle Woman's Club

I was honored to attend the Lisle Woman's Club (LWC) Birthday Party on October 2nd. The LWC celebrated their 56th year with an event at the Lisle Park District. The LWC reminded all party attendees that the LWC established the Lisle Library District. LWC member, Cathy Cawiezel, delivered an especially poignant speech regarding the founding of the LLD.

The LLD also provided photos, supplied historical albums, and reports binders for the event. The LLD houses a couple of file cabinets in the storage room for LWC collections. I look forward to many more events and future projects with the LWC. The LWC has a rich history with the LLD and I want to continue to foster our relationship for years to come.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'Tatiana Weinstein', with a stylized, flowing script.

Tatiana Weinstein

October 2019 Assistant Director Report

Meetings

- Patriot Electric – Sep 11, 20
- Board Meeting – Sep 18
- Stephens Plumbing – Sep 19
- Event Team – Sep 24
- Finance Comm – Sep 24
- Monaco Mechanical – Sep 11, 26
- CCS – Sep 16
- Miller Sealcoating – Sep 26
- Eco-Clean – Sep 10
- Special Board Mtg – Sep 26
- Sikich – Sep 4
- ComEd Energy Audit- Sep 16

Event Team

Staff have planned a fun Saturday for *Star Wars Reads Day* on October 19th noon to 3pm. The day will include face painting, Star Wars bingo and trivia, crafts, Jedi training games and costumes. *LLD Winter Read* will kick-off on Friday, December 6th with fun activities and signup for the reading program. A special winter-themed storytime is planned with cookies and hot chocolate. The LLD Event Team is planning Harry Potter and National Library Week activities for spring 2020.

Environmental Initiatives

ComEd energy engineers provided an energy assessment for the facility after touring the Library in August and reviewing energy usage. The report is attached. In summary, the engineers suggested several operational opportunities such as assessing setback temperatures once the air handler project is complete. The operational suggestions are not part of a grant. ComEd suggests retro-commissioning ceiling light fixtures as part of a larger facility design project. These light fixture replacements would be eligible for a grant should the LLD undergo a larger capital improvement project.

FACILITY:

Rest room and water heater

Plumbers repaired a faucet in a west end rest room. They also replaced a water heater serving the meeting room and lobby rest rooms on September 19th.

Offset storm water pipe repair

The LLD sent out RFP invitations to six suggested construction firms for the Front Street storm water pipe offset repair. Several firms opted not to submit a proposal. Staff extended the due date and invited several more firms to review the scope of work, map, and reports. Proposals are due October 9th. Staff will immediately review the proposals based on cost, availability and references.

Concrete and Book drops

Concrete work to repair sidewalks and install a replacement book drop along Front Street began on September 26. The dual-height book drops were installed on Tuesday, October 1st. The final work of caulking the curb joints was completed Thursday, October 3rd.

Air Handlers Replacement Project

Monaco conducted sheet metal measurements and evaluated valves for installation of the air handlers. Monaco expects valve installation the week of October 7 – 11. Monaco is in consultation with the Village of Lisle regarding final drawings and plans. Delivery of the air handling units is scheduled. Connecting components are being fabricated now. A work schedule sequence for construction will be provided once Village permits are complete.

Lobby rest room cleaning

We spoke with staff at School District 202 and the Park District about their day time cleaning of rest rooms. Both have on-site custodial staff that clean as-needed during the day with additional full cleaning in the evening, after hours. We spoke with our LIRA insurance representative about cleaning requirements. OSHA requirements are specifically for employee requirements.

I obtained additional quotes from other cleaning companies for afternoon cleaning of the lobby rest rooms. Those quotes range from \$900 - \$2800 per month.

A handwritten signature in black ink that reads "Beth McQuillan". The script is cursive and fluid, with the first name "Beth" and last name "McQuillan" clearly legible.

Beth McQuillan

Facility Assessment

Prepared for *Lisle Library*

By: Jeremy Solomon • Energy Engineer • (630) 333-9054 • jeremy.solomon@clearesult.com

Acct. Number ending in 4006 • 777 Front St, Lisle, IL 60532 • 9/10/2019

EXECUTIVE SUMMARY

Financial Benefit

We estimate your Facility has the potential for:

	Annual Savings	\$3,330
ComEd® Energy Efficiency Program Incentive		\$2,000

Annual Energy Benefit

Before	470,100 kWh/yr	Up to 8% Energy Savings
After	433,300 kWh/yr	Up to 36,800 kWh Reduced

Annual Environmental Benefit

Can Reduce Your Carbon Footprint by up to...

14 Metric Tons of CO₂ Equivalent
or 3 Homes Powered Annually

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Brian Tomkins
Outreach Professional
(312) 201-4508
btomkins@mayorscaucus.org

Standard and Instant Discounts Incentives

Financial Benefit by Simple Payback

Estimated <2 Year Payback Opportunities

Measure	Annual Cost Savings	Project Cost	Incentive	Simple Payback (Years)
Install Vending Machine Occupancy Sensors	\$170	\$260	\$140	0.7
Relamp Incandescent Lighting	\$80	\$120	\$10	1.4
Subtotal	\$250	\$380	\$150	0.9

Estimated 2-5 Year Payback Opportunities

Measure	Annual Cost Savings	Project Cost	Incentive	Simple Payback (Years)
Relamp Halogen Lighting	\$70	\$250	\$20	3.3
Relamp T8 Lighting	\$1,850	\$9,300	\$1,550	4.2
Subtotal	\$1,920	\$9,550	\$1,570	4.2

Estimated >5 Year Payback Opportunities

Measure	Annual Cost Savings	Project Cost	Incentive	Simple Payback (Years)
Retrofit Exit Signs	\$60	\$550	\$200	5.8
Relamp Compact Fluorescent Lighting	\$140	\$1,000	\$80	6.6
Subtotal	\$200	\$1,550	\$280	6.4
ASSESSMENT TOTAL	\$2,370	\$11,480	\$2,000	4.0

For the Standard Incentives program, the total incentives paid cannot exceed 100% of the incremental measure cost and 75% of the total project.

Please see section titled "Standard Measure Details" later on in this report for further information on listed Opportunities

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Brian Tomkins

Outreach Professional

(312) 201-4508

btomkins@mayorscaucus.org

OPERATIONAL OPPORTUNITIES

Operational Opportunities offer simple, effective ways to reduce energy costs at your facility. The following recommendations are based on meter data and engineer observations during the site visit. While the following opportunities identified do not offer ComEd incentives, they have no cost and can provide immediate energy savings when implemented.

Optimization Opportunities

Enable Power Management Settings on Computers

The office has 40 computers that do not go into sleep or hibernation mode after periods of inactivity. There is an opportunity to save energy by enabling power management settings to control the sleep and hibernation schedules of the computers and monitors.

Estimated Annual kWh Savings: 8,900

Estimated Annual \$ Savings: \$800

Enable Programmable Thermostat

There is one office that is heated and cooled by a dedicated rooftop unit (RTU) that has a programmable thermostat. During the site visit, the programmable thermostat was set to hold the temperature constant 24/7 even when that office is unoccupied. It is recommended that the facility enable the programmable thermostat to setback during night hours and unoccupied hours. The estimated savings are based on a 10°F setback for the office.

Estimated Annual kWh Savings: 620

Estimated Annual \$ Savings: \$60

Estimated Annual Therm Savings: 10

Adjust Minimum Outside Air Setpoint

During the site visit, it was observed that the two air handling units (AHUs) on the west side of the library had outside air damper minimum positions set to 15% while the two AHUs on the East side of the library had outside air damper minimum positions set to 10%. There is a possibility to reduce the minimum position of the outside air dampers on the West AHUs to 10%. This will allow the building automation system to lower the amount of outside air in the library when conditions call for it, and the AHUs can save the energy it takes to cool that outside air.

Estimated Annual kWh Savings: 620

Estimated Annual \$ Savings: \$60

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Brian Tomkins

Outreach Professional

(312) 201-4508

btomkins@mayorscaucus.org

OPERATIONAL OPPORTUNITIES

Optimization Opportunities

Adjust Data Closet Thermostat Setpoint

The data closet is currently kept at 68°F and is cooled by a 1-ton split direct expansion unit. The American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) recommends a setpoint between 77°F and 80°F. There is an opportunity to raise the temperature of the server room by 10°F. The temperature can be increased incrementally to 78°F. This will reduce load on the cooling system and result in energy savings.

Estimated Annual kWh Savings: 470

Estimated Annual \$ Savings: \$40

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Brian Tomkins
Outreach Professional
(312) 201-4508
btomkins@mayorscaucus.org

ADDITIONAL PROGRAM OFFERINGS

Available Offerings

In addition to Standard Incentives, your facility may also be eligible for the following:

☐ Comprehensive Energy Savings

- | | |
|---|---|
| <input checked="" type="checkbox"/> Retro-Commissioning | <input type="checkbox"/> Industrial Systems |
| <input type="checkbox"/> New Construction | <input checked="" type="checkbox"/> IT Optimization |
| <input type="checkbox"/> Office Space | <input type="checkbox"/> Combined Heat & Power |
| <input type="checkbox"/> Multi-Family Assessment | <input type="checkbox"/> Solar |

Retro-Commissioning

Offering Description:

Retro-commissioning is a full-building tune-up designed to help your commercial or industrial building perform optimally. Through a systematic evaluation of mechanical and electrical systems, retro-commissioning helps you identify low-cost and no-cost energy saving operational improvements that will pay for themselves in 18 months or less.

Opportunity at Your Facility:

The facility has one 12-ton, one 14-ton, and two 25-ton split direct expansion (DX) units and one 3-ton rooftop unit (RTU) that heat and cool air for the building. These units may qualify to be tuned up through the Retro-Commissioning (RCx) DX Tune-Up program. Through this program, a service provider would perform a free inspection of the units to determine if there are any opportunities to improve the efficiency. If energy efficiency opportunities are found, the service provider would implement system improvements that are beyond the scope of routine maintenance such as replacing thermostats, cleaning coils, economizer optimization, and refrigerant charge tune-ups at a reduced cost. Annual tune-ups are recommended for any HVAC system.

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Brian Tomkins
Outreach Professional
(312) 201-4508
btomkins@mayorscaucus.org

ADDITIONAL PROGRAM OFFERINGS

IT Optimization

Offering Description:

ComEd offers a wide variety of technical assistance and cash incentives to help you reduce energy use in your new or existing IT servers and supporting equipment. Incentives are based on the verified annual energy savings that result from your projects. ComEd will work with you to calculate energy savings and incentivize your energy- efficiency measures at a rate of \$0.10/kWh for Closet-to-Colocation, \$0.05/kWh for IT virtualization \$0.07/kWh for New Construction Data Centers and \$0.12/kWh saved for all other IT Optimization measures, up to 100% of the incremental cost and 100% of the total cost of the project.

Opportunity at Your Facility:

The facility has one area for computer servers and their associated components. The space has two racks and is cooled by a 1-ton direct expansion unit. There may be an opportunity for the facility to participate in the IT Optimization Closet-to-Colocation Program, pending further screening. Through this program, the facility may be able to relocate equipment to a colocation site, which involves leasing space in a remote high efficiency data center instead of locally hosting equipment. The program will identify opportunities to make the data centers more energy efficient, saving energy and associated costs.

Want to get Started?... Let us help

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Brian Tomkins
Outreach Professional
(312) 201-4508
btomkins@mayorscaucus.org

Standard Measure Details

Lighting Solutions

Relamp Compact Fluorescent Lighting

Relamp Compact Fluorescent Lighting with LED lamps, which are more efficient and provide comparable lighting levels

Location	Qty	Existing	Proposed	Estimated Energy Savings (kWh/Yr)	Estimated Savings (\$/Yr)	Estimated Cost (\$)	Estimated Incentive (\$) ^A	Payback (Years)
Lobby	42	25W CFL Spiral Lamps (25W)	15W LED Lamps (15W)	1,500	\$140	\$1,000	\$80	6.6
Relamp Compact Fluorescent Lighting				Subtotal	1,500	\$140	\$80	6.6

Retrofit Exit Signs

Upgrade Exit Signs to more efficient LED models

Location	Qty	Existing	Proposed	Estimated Energy Savings (kWh/Yr)	Estimated Savings (\$/Yr)	Estimated Cost (\$)	Estimated Incentive (\$) ^A	Payback (Years)
Entire Facility	10	2-Lamp 9W CFL Exit Signs (18W)	LED Exit Sign Retrofit Kits (10W)	700	\$60	\$550	\$200	5.8
Retrofit Exit Signs				Subtotal	700	\$60	\$200	5.8

Relamp Halogen Lighting

Relamp Halogen Lighting with LED lamps, which are more efficient and provide comparable lighting levels

Location	Qty	Existing	Proposed	Estimated Energy Savings (kWh/Yr)	Estimated Savings (\$/Yr)	Estimated Cost (\$)	Estimated Incentive (\$) ^A	Payback (Years)
Lobby	8	35W Halogen MR16 Lamps (35W)	10W LED MR16 Lamps (10W)	720	\$70	\$250	\$20	3.3
Relamp Halogen Lighting				Subtotal	720	\$70	\$20	3.3

Standard Measure Details

Lighting Solutions

Relamp Incandescent Lighting

Relamp Incandescent Lighting with LED lamps, which are more efficient and provide comparable lighting levels

Location	Qty	Existing	Proposed	Estimated Energy Savings (kWh/Yr)	Estimated Savings (\$/Yr)	Estimated Cost (\$)	Estimated Incentive (\$) ^A	Payback (Years)
West Staff Lounge	5	60W Incandescent Lamps (60W)	11W LED Lamps (11W)	880	\$80	\$120	\$10	1.4
Relamp Incandescent Lighting				Subtotal	\$80	\$120	\$10	1.4

Relamp T8 Lighting

Relamp T8 Fluorescent Fixtures with Tubular LED (TLED) lamps, which are more efficient than Standard Fluorescent T8 Lamps and provide comparable light levels

Location	Qty	Existing	Proposed ^B	Estimated Energy Savings (kWh/Yr)	Estimated Savings (\$/Yr)	Estimated Cost (\$)	Estimated Incentive (\$) ^A	Payback (Years)
Lobby	24	4-Lamp 4-ft F32 T8 with Standard BF Electronic Ballast (114W)	4-Lamp 4-ft Tubular LED (TLED) Lamps (56W)	5,000	\$450	\$2,200	\$380	4.0
Youth Services	58	4-Lamp 4-ft F32 T8 with Standard BF Electronic Ballast (114W)	4-Lamp 4-ft Tubular LED (TLED) Lamps (56W)	12,100	\$1,100	\$5,300	\$930	4.0
Adult Services	30	2-Lamp 4-ft F32 T8 with Standard BF Electronic Ballast (59W)	2-Lamp 4-ft Tubular LED (TLED) Lamps (28W)	3,300	\$300	\$1,800	\$240	5.2
Relamp T8 Lighting				Subtotal	\$1,850	\$9,300	\$1,550	4.2

Standard Measure Details

Lighting Solutions

Replace T8 Lighting^D

Replace T8 Fluorescent Fixtures with LED Fixtures, which are more efficient and provide comparable lighting levels

Location	Qty	Existing	Proposed ^C	Estimated Energy Savings (kWh/Yr)	Estimated Savings (\$/Yr)	Estimated Cost (\$)	Estimated Incentive (\$)	Payback (Years)
Youth Services	58	4-Lamp 4-ft F32 T8 with Standard BF Electronic Ballast (114W)	45W LED Troffer Fixtures (45W)	14,400	\$1,300	\$12,700	\$2,000	8.2
Replace T8 Lighting			Subtotal	14,400	\$1,300	\$12,700	\$2,000	8.2
Lighting Solutions Total			Subtotal	24,200	\$2,200	\$11,220	\$1,860	4.3

Standard Measure Details

Special Purpose Equipment Solutions

Install Vending Machine Occupancy Sensors

Install Sensors to cycle Vending Machine lights and/or compressors based on occupancy

Location	Qty	Existing	Proposed	Estimated Energy Savings (kWh/Yr)	Estimated Savings (\$/Yr)	Estimated Cost (\$)	Estimated Incentive (\$)	Payback (Years)
Hallway	1	Beverage Vending Machine	Install Occupancy Sensor	1,600	\$140	\$180	\$100	0.6
Hallway	1	Snack Vending Machine	Install Occupancy Sensor	340	\$30	\$80	\$40	1.3
Install Vending Machine Occupancy Sensors				Subtotal	\$170	\$260	\$140	0.7
Special Purpose Equipment Solutions Total				Subtotal	\$170	\$260	\$140	0.7

Standard Measure Details

Table Footnotes

Values rounded for simplicity.

For the Standard Incentives program, the total incentives paid cannot exceed 100% of the incremental measure cost and 75% of the total project.

- A** Discounts are available through participating distributors in the Instant Discounts Program. Incentive is in the form of a discounted product cost provided at the time of purchase. A list of participating distributors can be found at www.ComEd.com/InstantDiscounts
- B** Both A-Type and B-Type TLEDs are eligible for incentives through the Instant Discounts program. A-Type TLEDs operate using the existing electronic fluorescent ballast, while B-Type TLEDs bypass the existing ballast and the lamp operates using an internal integrated driver. Lamp life may vary depending on TLED lamp type and existing installed ballasts.
- C** Product must be listed on DesignLights™ Consortium (DLC) Qualified Products list, available at www.designlights.org. If DLC does not have a category for the proposed fixture type, fixtures may be approved by ENERGY STAR.
- D** Presented as an alternative to the previous measure and shown for comparison purposes. Please note this recommendation is not included in the totals

Electricity Cost = \$.0904/kWh (average commercial retail price for the State of Illinois over the past 12 months) - Energy Information Administration

Natural Gas Cost = \$.892/therm (average commercial retail price for the State of Illinois over the past 12 months) - Energy Information Administration

APPLICATION PROCESS

1

CHECK PROJECT AND EQUIPMENT ELIGIBILITY

- Project must be a new improvement at an existing facility that results in a permanent reduction in electrical usage (kWh).
- All installed equipment must meet or exceed the ComEd Energy Efficiency Program incentive specifications and be installed in facilities served by ComEd. Customers must have a valid ComEd account number on a ComEd non-residential rate.

2

SUBMIT A PRE-APPROVAL APPLICATION

- A Pre-approval Application is required for certain projects, including all Custom projects. Check the Incentives Worksheets for the measures you plan to install to see if any of them require pre-approval.
- If your project requires pre-approval, complete and submit the ComEd Energy Efficiency Program Pre-approval and Final Application Form and Incentive Worksheet(s). Wait until your application has been approved by the ComEd Energy Efficiency Program team before starting your project. Custom projects must be pre-approved before purchase orders can be issued.
- When your Pre-approval Application is approved, you will receive an incentive reservation letter. Incentive funds for your project will be set aside for 90 days (or until the end of the program year, whichever comes first).
- A pre-installation inspection may be required. If so, we will contact you to schedule the inspection.

3

INSTALL EQUIPMENT OR PERFORM PROJECT WORK

- The incentive reservation allows you 90 days to complete your project. Contact the ComEd Energy Efficiency Program team if you think your project will require more than 90 days.
- Verify that the equipment to be installed meets or exceeds the specifications found on the ComEd Energy Efficiency Program Incentive Worksheet.

4

SUBMIT A FINAL APPLICATION

- Submit a Final Application as soon as your project is completed, but no more than 60 days after completion. Final Applications received more than 60 days after completion will be rejected.
- The ComEd Energy Efficiency Program team will review your Final Application. You may be contacted during the final review to schedule a post-installation inspection.

5

RECEIVE INCENTIVE PAYMENT

- The incentive check will be sent four to six weeks after your complete Final Application is submitted.

Want to get Started?... Let us help

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Brian Tomkins

Outreach Professional

(312) 201-4508

btomkins@mayorscaucus.org

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Brian Tomkins
Outreach Professional
(312) 201-4508
btomkins@mayorscaucus.org

Adult Services Quarterly Report
July-August-September 2019

July:

July marked the conclusion of this year's Summer Read Program. 456 Adults, 100 Teens, 10 Home Delivery Patrons, 776 Kids, and 54 Babies participated in Summer Read. Adult patrons read a total of 2,316 titles and wrote 226 reviews and Teen patrons read 358 titles and wrote 21 reviews. The most read title among Adults was *Harry Potter and the Goblet of Fire* by J.K. Rowling. The second most popular book was *Where the Crawdads Sing* by Delia Owens. The most read title among Teens was *Serafina and the Twisted Staff* by Robert Beatty. At the end of Summer Read, 251 Adults and 50 Teens completed the program by reading and logging 4 books.

To celebrate the conclusion of a summer full of reading, LLD hosted the Summer Read Wrap-Up Party on Saturday, July 27th. This library-wide event featured an all-ages craft, an inflatable velcro kick-ball dartboard, an ice cream cart, and live music. Inside, Noelle Spicher and Rochelle Storm offered reader's advisory for all ages and an additional craft of creating postcards with rubber stamps. Summer Read statistics, like the most popular teen and adult books, and the number of books read, were displayed on signage throughout the building.

Teen Librarian, Noelle Spicher, hosted the last meeting of the Coding Club series in July. Over the six weekly meetings, a consistent group of 10 teens came regularly and completed a Coding Club project. In the early sessions, teens focused on planning their creations and learning through online tutorials and practice. In the remaining sessions, they followed through on their plans using their new knowledge and created a variety of projects. At the last meeting, the teens presented their final projects which included: a program that solved math equations with given input, a website made with Weebly that featured entertainment drama news, a murder mystery game created with Scratch, an HTML website to upload, vote on, and view popular memes, and an HTML website that had information about coding in HTML.

On Thursday, July 25th, patrons of all ages attended the program, "Family STEAM Night – Stop Motion Animation." This program was jointly facilitated by Youth Services and Adult Services staff as part of our all ages programming series in which we offer a Family STEAM Night and Family Craft Night every other month. During this STEAM program, families created their own movies using iPads loaded with the iMotion program and various props and figurines. Patron feedback included: "Well done. Everyone was helpful. It was well planned and organized. Thanks!" and "I enjoyed the freedom and creativity of the program with various backgrounds, character plot, and other element options. Also, the program coordinators were very helpful along the way!"

Adult Services Assistant Director, Gail Graziani, attended the ILA Committee Orientation held in Peoria as a member of the Best Practices committee to plan projects for the year and to meet new committee members. They also received legislative updates and were introduced to ILA's new strategic plan.

Adult Services staff had four *Book a Librarian* appointments in July, including: Pam Freer on genealogy, Patricia Ruocco on Excel, Noelle Spicher on Facebook, and Gail Graziani on LinkedIn. *Book a Librarian* allows LLD cardholders and reciprocal borrowers in good standing to schedule a 30 minute appointment with a librarian for one-on-one help with technology, reference work, or reader's advisory.

Four Adult Services staff members (Xavier Duran, Gail Graziani, Elizabeth Hopkins, and Winona Patterson) marched with other LLD staff members and trustees in this year's 4th of July parade.

August:

August was a busy month for outreach in Adult Services. We had two visits to the Lisle French Market where staff discussed our digital collections, upcoming programming, and our Home Delivery service. Between the two visits Adult Services staff spoke to nearly 200 patrons. Additionally, Literacy Librarian Jean Demas attended two sessions of *New Families Night* at the Ann Reid Early Childhood Center/Naperville School District #203 with 80 families in attendance. Jean, along with Stephanie Kandlik of Circulation Services, hosted a table showcasing Adult Services and Literacy resources and the benefits of library cards.

Adult Programming Librarian, Xavier Duran, facilitated a very popular culinary program- "Instant Pot 101" with Andrea Pracht of mykitchenclatter.com. 44 patrons attended this event where Andrea described the two versions of the Instant Pot and their advantages. She then covered features, safety, cooking and cleaning tips, and prepared two dishes: butter squash risotto and chocolate lava cake.

Literacy Librarian, Jean Demas, attended the Business Librarians' Networking meeting at the Indian Prairie Public Library where they discussed building, maintaining, and marketing business resources, internally and externally, to the business community.

As a Steering Committee member of the Adult Reading Round Table (ARRT), I had the opportunity to co-facilitate a Book Club Study discussion at the Skokie Public Library. The ARRT Book Club Study is an educational resource for book club facilitators. It allows them the opportunity to participate in a traditional book discussion followed by a leadership training session. I facilitated the leadership training and led a discussion on best practices for book club prep with a group of librarians from various Chicagoland libraries.

On Friday, August 9th, the Library hosted an artist's reception for Sandy Finch in Gallery 777 called *A Montage of Original Art*.

September:

Jean Demas offered a brand new technology class- *Research Stocks with Morningstar!* 13 patrons attended this class which covered navigating all Morningstar has to offer, including the comprehensive Help and Education Center and Portfolio X-Ray features. Patron comments included: "Much information – presented so well by Jean!" and "Jean did a great job in a

relatively short period of time – appreciate the library has the Morningstar database available.”

Adult Services was once again busy with outreach visits in our community this month. Adult Services Librarian, Pam Freer, and Ann Loeding-Foster of Circulation Services attended the Villa St. Benedict’s *Living Your Best Life Expo*. Pam and Ann spoke to over 50 people about becoming reciprocal borrowers, Home Delivery, upcoming programs, and much more. They also met Mary Locher, one of our first board members, and heard many enthusiastic comments about LLD from several people, including, “Big Fan! My car knows its way there” and “The library is a wonderful place, the staff are so friendly and helpful, I can find what I want and it is beautiful.” Additionally, Jean Demas and Julie Beck attended the annual “Family Resource Fair” sponsored by Naperville School District #203 and held at the Ann Reid Early Childhood Center along with 61 other community groups where they spoke to 141 people about signing up for library cards, reciprocal borrowing, Literacy/ELD, and Adult Services programs. Teen Librarian, Noelle Spicher, had her first lunch room visit this school year at Lisle High School. Noelle makes an effort to visit LHS on a bimonthly basis so she can promote upcoming teen programs and services. Lastly, Rochelle Storm attended Depot Days where she displayed books, magazines, bookmarks, and flyers relating to homesteading, genealogy, composting, beekeeping, blacksmithing, trains, and more.

On Wednesday, September 18th, Jean Demas facilitated the first Family Literacy class, held in partnership with the Ann Reid Early Childhood Center, for the new school year. Jean welcomed 18 families to the first class and four parents signed up for library cards. The focus this year will continue to be on social and emotional learning.

September brought our annual celebration of *Banned Books Week*. During this week we celebrate the freedom to read, continue to strive to remove barriers to access, and draw attention to the harms of censorship. Adult Services featured a display of books that have been challenged according to the ALA Office of Intellectual Freedom.

Respectfully Submitted,

Elizabeth Hopkins

Youth Services Quarterly Report–October 2019

News and Patron Communications:

- We have begun laying the groundwork to change how we shelve and catalog our picture book collection, switching from organizing by authors last name to a category based system. This is something I have been wanting to do for a long time and am excited to move the process along.
- We are currently collaborating with the Park District and a library patron working on his Eagle Scout project to bring new resource and awareness opportunities to residents utilizing some of our local parks. I will keep the board apprised as the project progresses.
- Young patrons have been abuzz regarding the new Lisle Elementary school opening. Through September, students attending the school have spoken of little else, and have been extremely excited to go back to school the next day.

Programs & Community Outreach Highlights:

- Our youth summer reading program was a runaway success this year. We had over 1,100 young patrons participate, an increase of nearly 300 participants from the summer of 2018. Participants read 493,000 minutes and completed 3,600 missions. We hope to capitalize on those high sign up numbers by continuing to push library services through any and all outreach opportunities we can.
- The Lisle-Woodridge Fire District joined us for a storytime on August 6th. A firefighter joined me and YS Paraprofessional Mary Bannon in performing a firefighter themed storytime, followed by a visit from a fire engine. The storytime was extremely popular and we hope to work with the Fire District again in the future.
- Additions were made to our programming schedule this quarter, specifically programs on Saturday mornings and Monday evenings. The Saturday programs have been doing well, with attendance increasing for each successive event. The Cookies and Crayons program alone had nearly thirty people attend on Saturday, Sept 28.
- We have taken on several new outreach opportunities with the school year starting. Just in the month of September we completed outreach programming at Chesterbook Academy, Gentle Learning Preschool, Children's Creative Corner, both Lisle Kindercare locations, St Joan of Arc, Beebe Elementary, Pathway Conenctions, Bright Horizons, and multiple events at Lisle Elementary.
- Once again we hosted our special guest character storytimes to kick off the school year, this time featuring Splat the Cat. Splat made appearances at Lisle Elementary, Beebe Elementary, St Joan of Arc and the Library. Overall, our Splat storytimes were performed for almost 500 children over the course of the week.

- Each August we host the Illinois Art Education Association traveling art exhibit. Students from across the state submit their art to the Association and those selected are made part of a statewide traveling exhibit that we are able to share with patrons on the walls of the youth services department.
- For another year we will be working with the Lisle Park District to provide reading materials for their after school care program. Each day the program starts with 30 minutes of personal reading time. We lend the program a selection of books for the students to use, rotating different materials in and out every two weeks.
- On Saturday September 9 I attended a DuPage County Children's Educational Fair hosted by state senator Laura Ellman. I spoke with a few patrons, received information about how we can implement the upcoming census and also made contacts with Congressman Bill Foster.

Professional Development:

- I attended several Laconi meetings over the course of the last three months. The meetings revolved around planning out the upcoming year of programming that we as the YS arm of LACONI will offer for professional development during the next fiscal year. In the fall, I will be stepping down as a member of the board, and Youth Services Librarian Katie McMahon will be taking my place.
- We hosted our annual librarian breakfast at the start of the school year. We invite the librarians of all of the schools that have students in our district to join us for a light breakfast to discuss how we can better work together in the coming school year. This year we had representatives from each of the Lisle schools, St Joan of Arc, Benet and Naperville North attend.
- I am currently working with local Boy Scout troops to become a certified merit badge counselor for the Reading merit badge. This is an attempt to broaden the scope of our outreach initiatives and help us reach an underserved and hard to reach group of patrons.

Respectfully Submitted,

Will Savage
Director of Youth Services

Quarterly Board Report
1st Quarter FY19/20
Circulation Services Department

October 2, 2019



Read. Reward. Redeem.®

My Library Rewards is a yearlong reading incentive program that promotes literacy, learning and community engagement between the library and businesses and organizations. With My Library Rewards, you can earn discounts just for checking out library materials. Beginning September 2019—just in time for National Library Card Sign-Up Month, LLD patrons may visit mylibraryrewards.com or download the My Library Rewards iOS or Android app to sign up for this program. All that's needed is a Library card and an email address.

There are three main steps when using My Library Rewards:

EARN POINTS: Each physical item you check out is worth 10 points, and you can earn a maximum of 100 points per week. Your points never expire so you can use them as you get them, or save them for a rainy day.

FIND DISCOUNTS: View all available offers on the My Library Rewards website or app. You may use your points at any of the listed establishments. Click on the location icon, input 60532 and you'll see which local businesses are participating.



GET REWARDS: Redeem your points for discounts. Once you redeem an offer (by pressing the “redeem” button), you have seven days to use it. Most businesses will accept either a printed coupon or the digital coupon on the app.

Photo at left: Emily and Stephanie promoted the program at the Lisle Elementary School Open House on September 12.

Library staff received training for the program in August. Circulation Services (CS) staff members continue to hear many positive comments about the program from our patrons. Many are excited about the wide-range selection of stores and restaurants. More Lisle-specific businesses—will be added throughout the year. Thank you to the

Communications Coordinator, Josh Hepler, and to CS staff for all of their additional work.

1st Quarter Outreach Visits

During the First Quarter, CS staff members visited various locations throughout Lisle in order to register new patrons with LLD cards, renew existing LLD cards, and to share information about Library services and programs. Locations included:

- **Lisle French Market – July 13 (*photo at right: Chitra and Teri & photo next page*)**

- Lisle Park District's Family Fun Night – July 19

- Lisle Park District's Totally Tuesdays: Animal Farm – July 23 (*photo next page*)

- Lisle Park District's Summer Entertainment Series: Anthem (Classic Rock & Beyond) – July 23

- Lisle Park District's Summer Entertainment Series: Boy Band Review (Boy Band Tribute) – July 31

- Lisle French Market – August 3 (*photo next page*)

- Family Expectations Night at the Ann Reid Early Childhood Center – August 6 (*photo next page*)

- Ann Reid Early Childhood Center Registration and Orientations – August 9 – Morning and Evening Sessions

- Lisle French Market – August 17

- **Living Your Best Life Expo at Villa St. Benedict – September 6 (*photo below*)**

- Family Resource Fair at Ann Reid Early Childhood Center – September 7 (*photo next page*)



- **Home Delivery Sign-Up at Villa St. Benedict – Sept. 12 (*photo below: at left are Krista and Anne*)**



- Lisle Elementary School Open House – September 12 (*photo on previous page*)

- Community Debut of Lisle Elementary School – September 21 (*photo next page*)

Special thanks to Stephanie Kandlik, Julie Beck, Grace Walquist, Anne Loeding-Foster and Teri Zarat as well as to the contributing staff members of both Adult Services and Youth Services.



French Market – July 13



Totally Tuesdays with Grace – July 23



August 3rd French Market with Winona, Xavier and Stephanie



Jean and Stephanie at Family Expectations Night – August 6

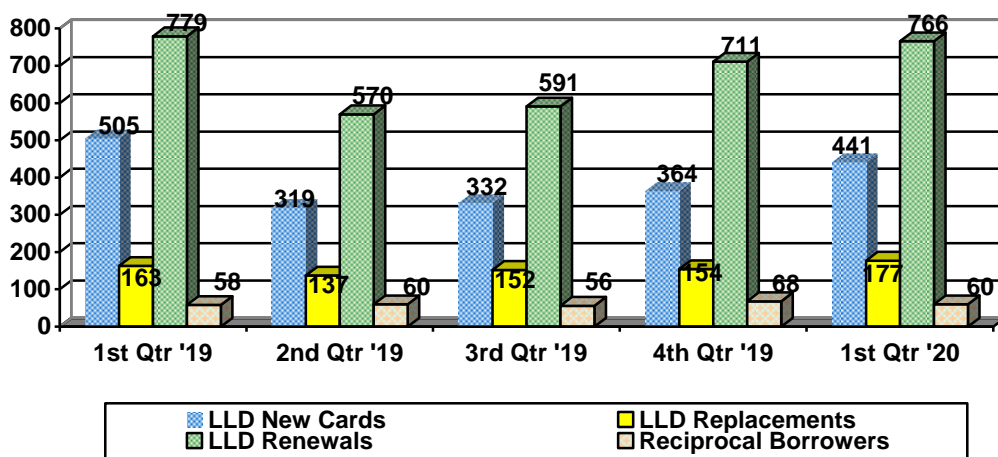


Julie with iPad at Family Resource Fair – September 7

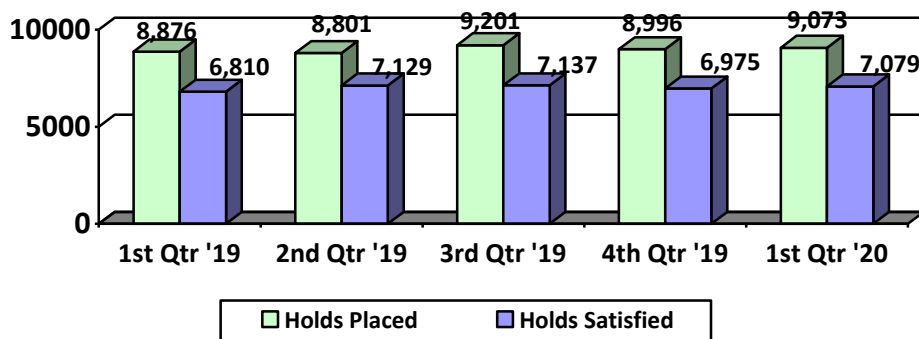


At Lisle School with Will – September 21

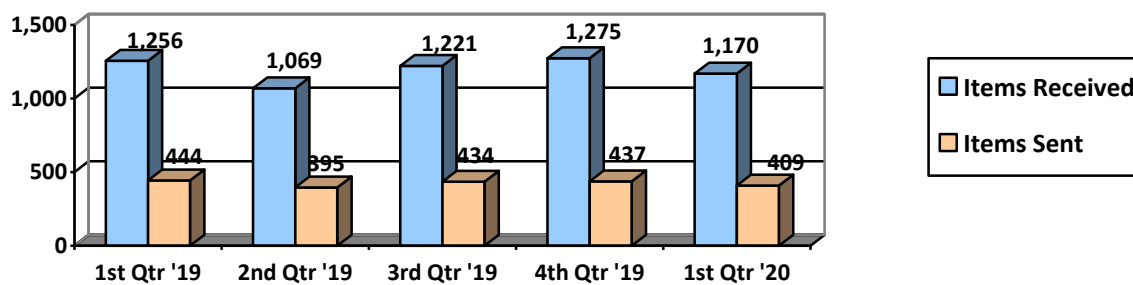
LLD Quarterly Registrations Activity



LLD Quarterly Holds Activity



LLD Quarterly ILL Activity



Respectfully submitted by Paul T. Hurt, MLIS/M.Ed., Director of Circulation Services

First Quarter FY2019/2020in Technical Services

Cathi Agostino and Chitra Gnanaratne, represented LLD at the Lisle French Market. The French Market provides a time for TS staff to come out from the back of the library and mingle with the public. In addition to providing information about services and events at LLD, the prize wheel was brought to the French Market to hand out small toys, bookmarks, and books. At the July 13th French Market, Approximately 70-75 people visited the table along with 25-30 children. Circulation was able to renew and issue new cards for 9 patrons. Many people said how much they liked the library and how they appreciate all the library does. Laura Murff, Brian Baxter, and Nancy Frederickson were there at the Summer Read Wrap-up event and enjoyed helping the patrons celebrate reading.

In addition to getting out to meet our patrons, Technical Services staff attend meetings, webinars, and participated in other professional development opportunities. Laura Murff continues to serve on the LACONI Technical Services Section Committee. She also attended the RAILS Technical Services Roundtable. It is import for Technical Services to meet with other Technical Services departments to help evaluate best practices, workflows, and bring new ideas to LLD. TS staff continues to utilize resources available through professional memberships. TS staff watched webinars through Illinois' Cataloging Maintenance Center and OCLC's Webjunction. Andrea Varry attended the LACONI TSS Acquisition Round-up, which is an opportunity for libraries to meet the major material vendors in person and explore other vendor's services. Midwest Tapes, Baker & Taylor, Ingram, and Brodart representatives presented at the event.

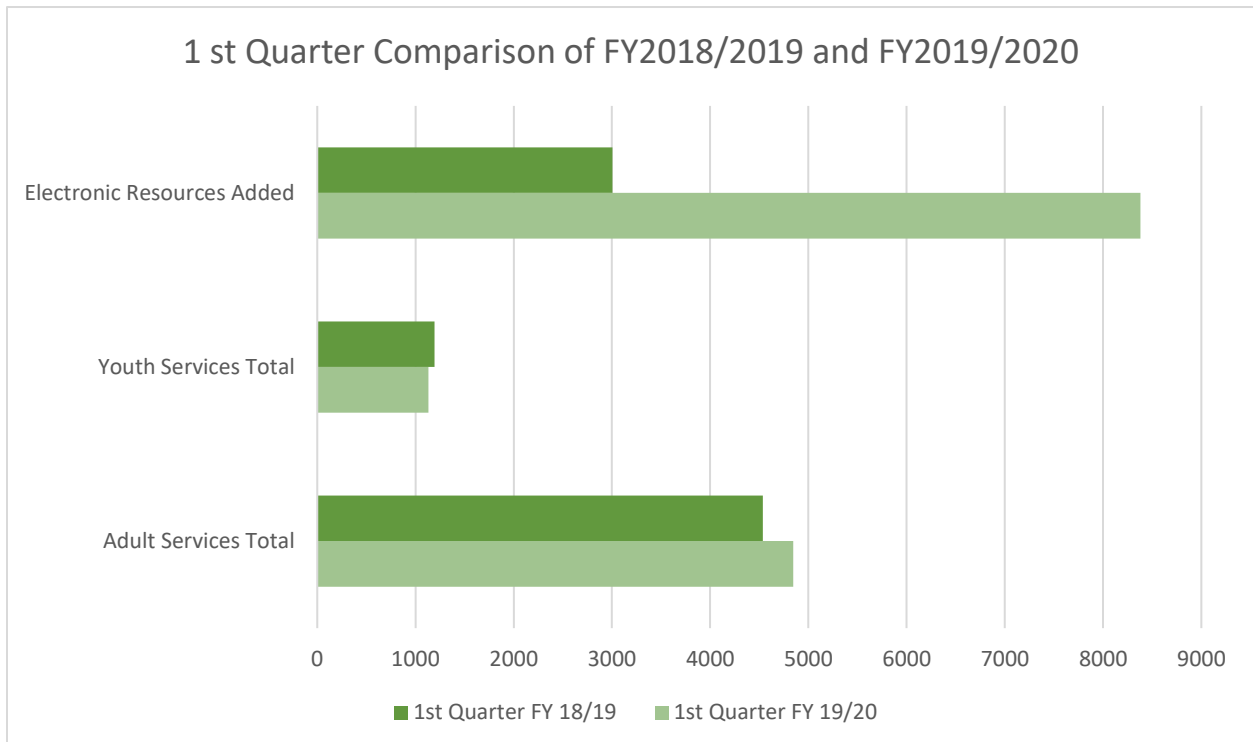
In August all of Technical Services attended the Library's In-service Staff day. TS is always appreciative of the Library's In-service day because it provides a way for staff from different departments to work to together, learn new skills, and participate in team building exercises with co-workers they may not see often. This year was very well received by staff.

Laura Murff

Director of Technical Services

MATERIALS PROCESSED THIS QUARTER

Adult Services Collection	
AS Fiction Books	1363
AS Non-Fiction Books	1117
AS Audio/Visual	766
AS Periodicals	1601
Adult Services Total	4847
Youth Services Collection	
YS Fiction Books	788
YS Non-Fiction Books	223
YS Audio/Visual	61
YS Periodicals	61
Youth Services Total	1133
Electronic Resources Collection	
EMediaLibrary MARC records added	131
Hoopla Marc records added	2829
Other Database records added	5421
Electronic Resources Total	8381



Lisle Library Events

For more information, or to register for any of these events, visit lislelibrary.org or call 630-971-1675

KIDS

Discovery Brigade

Grades K-2. Registration required. Mondays, Meeting Room A/B, 4:00-4:45 PM

Each Monday we will explore different science or technology topics with programming specifically targeting kids in early Elementary school. Join the Discovery Brigade to see what fun and craziness awaits! For grades K-2.



- Mix It, Dissolve It, Splatter It (September 9) There's science happening when you paint an image!
- Don't Rain on My Parade (September 16) Engineer a shelter that's protected from water!
- Autumn Equinox (September 23) Today is the fall equinox! Let's find out exactly what that means.
- Sink or Float (September 30) Why do boats float, but tiny rocks sink? Put the science to the test.

Imagination Inc.

Grades 3-5. Registration required. Tuesdays, Meeting Room A/B, 4:00-5:00 PM

Are you ready to delve deeper when it comes to science? Do you yearn to explore strange new worlds? Do you like to watch things explode? Then join us for Imagination Inc. every Tuesday! For grades 3-5.

- Let's Learn Printmaking (September 3) Use design skills and explore a fun new art technique!
- Let's Do Tech Dissection (September 10) Open up all those machines you're usually never allowed to!
- Lego WeDo (September 17) Learn the basics of coding and robotics with help from Legos!
- Puzzle Rush (September 24) Put the pieces together! Dive into an old hobby in a brand new way!

TEENS



Healthy After-School Snacks

Thursday, September 5, 4:15-5:00 PM | Meeting Room A

Find new healthy alternatives to junk food with quick, easy recipes and a hands-on demonstration.

Book Roulette

Thursday, September 12, 4:15-5:00 PM | Meeting Room A

Looking for new books to read? We got you! Chat with fellow book-lovers, play book bingo, and maybe even share a few of your own faves!

DIY Felt Mug Cozy

Thursday, September 12, 6:30-7:30 PM | Meeting Room B

Use felt, fabric glue, buttons, thread, and hand stitching skills to create a mug cozy for your favorite fall weather beverage. Enjoy hot chocolate while you craft.

College Application Boot Camp

Saturday, September 28, 10:00-11:00 AM | Meeting Room B

Are you or your High Schooler ready for the college admission process? This workshop is designed to assist students with the

important first step: getting organized! Join Thomas Jaworski from Quest College Consulting to identify helpful tips and suggestions on drafting a well-organized essay and creating a competitive college application. This program is designed for Juniors and Seniors, but all are welcome.

ADULTS

New My Library Rewards App

My Library Rewards is a reading incentive program designed to promote literacy, learning, and community engagement! It allows Library patrons to earn discounts at local businesses when they check out Library materials. Just search for the app on a smart phone or device to get started!

EARN POINTS: Each item you check out is worth 10 points (you can earn up to 100 points per week). Points don't expire, so you can use them or save them however you'd like.

FIND DISCOUNTS: Check the app to see what discounts are available.

GET REWARDS: Redeem your points for discounts at local restaurants and other businesses!

Research Stocks with Morningstar

Tuesday, September 3, 7:00-8:00 PM | Meeting Room B

Morningstar is an investment research tool with information on thousands of stocks. Learn how you can access and use this resource with your LLD card!



The Bears & The Cardinals: The Forgotten History of the NFL's Oldest Teams

Thursday, September 19, 1:00-2:30 PM | Meeting Room A/B

Author Joe Ziemba celebrates the NFL's 100th season with an unusual look at the history of the oldest teams in the NFL: the Bears and the Cardinals. Football fans and History buffs alike will find something to cheer for in this exciting presentation.

Composting: Building Your Garden from the Ground Up

Saturday, September 28, 2:00-3:00 PM | Meeting Room A/B

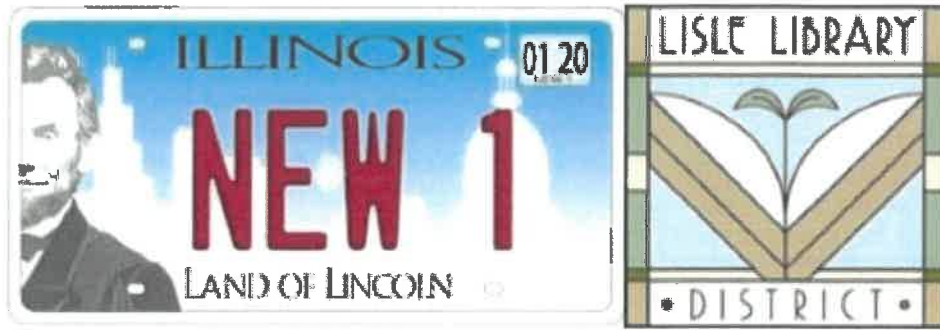
Want to try composting, but don't know where to start? Join Master Gardener Paul Stoffels for this informative presentation on how to build your garden from the ground up with nutrient-rich soil!

LITERACY

If you or anyone you know needs help with speaking, reading, writing, or communicating in English, join the ESL for You! classes at the Library. There is no registration required, no fees to attend, and classes are in session all year. Saturdays 10:00 AM – Noon, September 7 & 21

New 'Families' Area in Literacy / ELD

We have a new collection called Families on our Literacy/English Language Development shelves! This category includes materials for parents and children to work together on social/emotional learning (SEL) and teaches parents to use literacy and social emotional strategies to become successful role models for their children. There are books and pamphlets to help parents understand SEL, and children's materials that parents can read to their children. Teachers will also find these new materials helpful as they work with children and parents on SEL.



In the News: Secretary of State Mobile Unit & Lisle Library Outreach

September 30, 2019 | The Illinois Secretary of State Mobile Unit will be at the Village of Lisle Village Hall on Thursday, October 17th from 10 AM to 2 PM.

The Secretary of State representatives will assist individuals with a number of services, including:

- 1) Renewal and correction of driver's licenses and state ID cards, and issuance of new state ID cards
- 2) Vision tests only (no renewals that require a written test or road test will be processed)
- 3) Motor, Voter and Organ Donor registration with renewal of driver's licenses and state ID cards
- 4) Purchase of vehicle registration renewal stickers for all vehicles (including B-truck plates).

For seniors ages 65 and up, there is no charge for state ID cards. Seniors ages 75 and up are required to visit the Department of Motor vehicles to renew a driver's license.

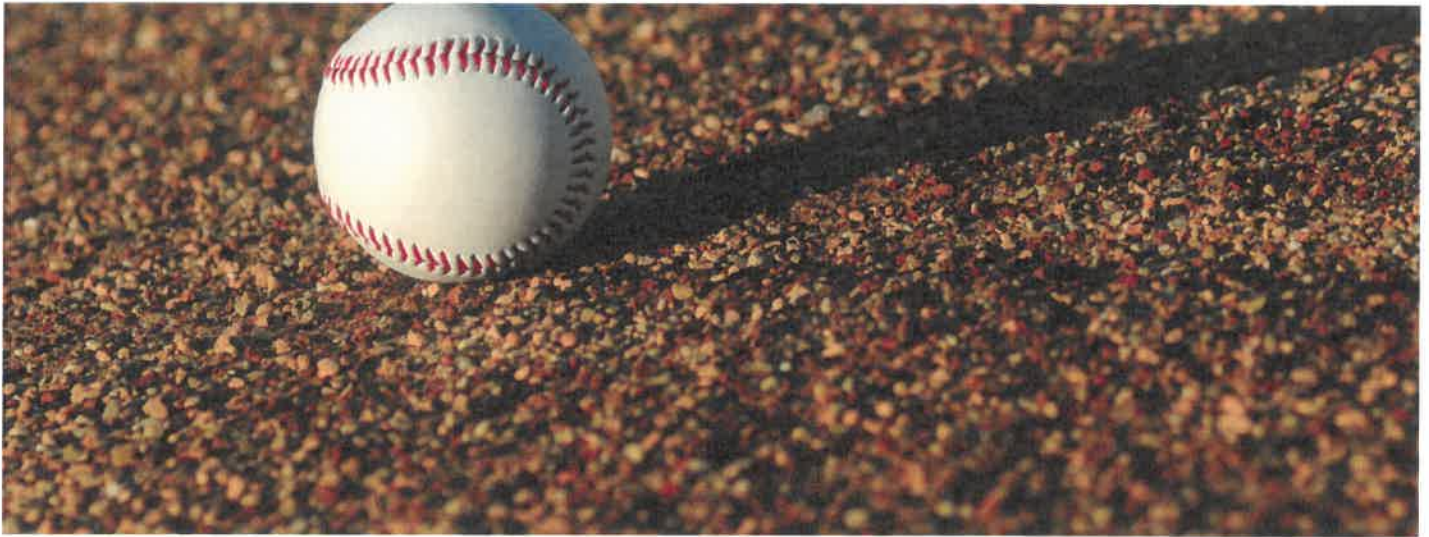
Proper identification is required at the time of service. Acceptable forms of payment include personal checks, cashier's checks, Visa, MasterCard, American Express, and Discover credit cards, and debit cards. **Cash will not be accepted.**

Real ID Applications will NOT be accepted.

Learn more about the services provided by the Secretary of State at cyberdriveillinois.com or by calling the Mobile Unit at 312-814-3676.

The Lisle Library will also be holding a community outreach event in the Village Hall Lobby while the Secretary of State mobile unit is in the Board Room. They will be renewing and issuing new library cards to any new Lisle residents. The Library will also be sharing information on their technology classes, e-reader and electronic resources that can be accessed from a smartphone or other mobile device. They will also show the Lisle Library website resources using an iPad.

Bill Leibforth speaks about book “Baseball’s Forgotten Black Heroes” at Lisle Library District



Retirement plans vary from person to person. For Bill Leibforth, there is no taking a break during retirement. A resident of Chicago his entire life, he fell in love with baseball at the age of eight and the game has always been a big priority in his life. He authored the book “Baseball’s Forgotten Black Heroes” and discussed it recently at the Lisle Library,

“I never really thought I was ever going to be an author even though that I love baseball,” Leibforth said. “I’ve always just enjoyed gaining more knowledge about the sport, and when I gathered more information I thought to myself that I would write.” Leibforth’s book is centered about how Jackie Robinson changed baseball forever, and the 17 players that followed in his footsteps. Leibforth said that the difference from today’s game to back when he was a kid has changed immensely, but the love he developed from an early age has kept his motivation to watch the game still alive.

Fifty-cent bleacher seats, players playing for the love of the game and getting autographs in the parking lot from players were all things Leibforth said he enjoyed as a kid. Robinson, who became the first African American to play in the MLB in the modern era, broke the color line when he started at first base for the Brooklyn Dodgers on April 15, 1947. “Jackie was an American hero,” Leibforth said. “Some of the things he was called, how much scrutiny he had and to still be as great as he was is truly incredible.” What followed Robinson was a group of players Leibforth said that most avid baseball fans don’t even know.

Educating the public and becoming more knowledgeable about the history of the game is something he said he wants his reader’s to get from the book, while understanding the importance Robinson and the ones who followed had on American history. “Willard Brown, John Kennedy and Bob Trice are just a few guys I really tried to highlight because of the large impact they all made,” Leibforth said. “I mentioned some of the other guys in the book as well, but these few individuals had amazing stories.” Brown, played briefly in the major leagues in 1947, where he and Hank Thompson played against the Boston Red Sox which was the first time that two back players appeared in an MLB game together. Kennedy, made his big league debut on April 22, 1957, becoming the first black player in the history of the Philadelphia Phillies organization. Trice made his big league debut on September 13, 1953, became the first black player in the history of the Philadelphia Athletics organization, now the Oakland Athletics.

“All of those guys just have a profound impact on baseball and American history,” Leibforth said. “I just hope that this book can shed some light on a little more truth with all of these players, what they endured and how they changed baseball and America forever.”

LISLE LIBRARY DISTRICT LISLE, ILLINOIS

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
JUNE 30, 2019

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

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**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

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FINANCIAL SECTION

This section includes:

- Independent Auditors' Report
- Management's Discussion and Analysis
- Basic Financial Statements

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the Library's independent auditing firm.



INDEPENDENT AUDITORS' REPORT

September 30, 2019

Members of the Board of Trustees
Lisle Library District
Lisle, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lisle Library District, Illinois, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Library's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lisle Library District, Illinois, as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents and budgetary information reported in the required supplementary information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lisle Library District, Illinois' basic financial statements. The combining and individual fund financial statements and budgetary comparison schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

LISLE LIBRARY DISTRICT

Management's Discussion and Analysis June 30, 2019

Our discussion and analysis of the Lisle Library District's financial performance provides an overview of the Library's financial activities for the fiscal year ended June 30, 2019. Please read it in conjunction with the Library's financial statements, which begin on page 10.

FINANCIAL HIGHLIGHTS

- The net position increased by \$255,450 for the year ended June 30, 2019 compared to a restated net position of \$12,392,935 on June 30, 2018.
- During the year, government-wide revenues totaled \$4,753,118, while government-wide expenses totaled \$4,497,668, resulting in an increase to net position of \$255,450.
- Total fund balances for the governmental funds were \$8,961,830 at June 30, 2019 compared to \$8,423,109 in the prior year, an increase of \$538,721, or 6.4 percent.
- Beginning fund balance in the General Fund was restated by \$43,248 to correct the recognition of compensated absences. Beginning net position was restated by \$4,436,575 to correct the recognition of deferred property taxes and compensated absences from prior years and the implementation of GASB Statement No. 75.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 10 - 12) provide information about the activities of the Library as a whole and present a longer-term view of the Library's finances.

Fund financial statements begin on page 13. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Library's operation in more detail than the government-wide statements by providing information about the Library's most significant funds.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Library's finances, in a matter similar to a private-sector business. The government-wide financial statements can be found on pages 10 - 12 of this report.

The Statement of Net Position reports information on all of the Library's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Library is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Library's property tax base, is needed to assess the overall health of the Library.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

LISLE LIBRARY DISTRICT

Management's Discussion and Analysis June 30, 2019

USING THIS ANNUAL REPORT – Continued

Government-Wide Financial Statements – Continued

Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements report functions of the Library that are principally supported by taxes and charges for services revenues (governmental activities). The governmental activities of the Library include public library.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Library, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Library only maintains governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Library's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The Library maintains six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Special Reserve Fund, both of which are considered major funds. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The Library adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 13 - 16 of this report.

LISLE LIBRARY DISTRICT

Management's Discussion and Analysis June 30, 2019

USING THIS ANNUAL REPORT – Continued

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17 - 40 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Library, assets/deferred outflows exceeded liabilities/deferred liabilities by \$12,648,385.

	Net Position	
	2019	2018
Current and Other Assets	\$ 13,182,998	13,444,830
Capital Assets	3,703,776	3,952,001
Total Assets	16,886,774	17,396,831
Deferred Outflows	1,267,834	694,563
Total Assets/Deferred Outflows	18,154,608	18,091,394
Long-Term Debt Outstanding	1,179,565	155,684
Other Liabilities	86,322	-
Total Liabilities	1,265,887	155,684
Deferred Inflows	4,240,336	1,106,200
Total Liabilities/Deferred Inflows	5,506,223	1,261,884
Net Position		
Investment in Capital Assets	3,703,776	3,952,001
Restricted	908,874	968,277
Unrestricted	8,035,735	11,909,232
Total Net Position	12,648,385	16,829,510

A large portion of the Library's net position, \$3,703,776, reflects its investment in capital assets (for example, land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Library uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

LISLE LIBRARY DISTRICT

Management's Discussion and Analysis June 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

An additional portion, \$908,874, of the Library's net position represents resources that are subject to external restrictions on how they may be used. The remaining \$8,035,735 represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

	Change in Net Position	
	2019	2018
Revenues		
Program Revenues		
Charges for Services	\$ 42,639	47,645
Operating Grants/Contributions	36,763	22,419
General Revenues		
Property Taxes	4,355,579	4,348,290
Personal Property Replacement Taxes	17,728	16,387
Interest	249,427	104,938
Miscellaneous	50,982	46,969
Total Revenues	4,753,118	4,586,648
Expenses		
General Government	4,497,668	4,377,357
Change in Net Position	255,450	209,291
Net Position-Beginning as Restated	12,392,935	16,620,219
Net Position-Ending	12,648,385	16,829,510

Net position of the Library's governmental activities increased from \$12,392,935 to \$12,648,385.

Revenues of \$4,753,118 exceeded expenses of \$4,497,668, resulting in the increase to net position in the current year of \$255,450.

Governmental Activities

In the current year, governmental net position increased \$255,450, an increase of 2.1 percent. The biggest increase in revenues over prior year was seen in the interest income. Interest increase by \$144,489 over 2018. Expenses increased in the current year (\$4,497,668 in 2019 compared to \$4,377,357 in 2018) mainly as a result in an increase in the net pension liability and related items for IMRF and an increase in depreciation expense.

LISLE LIBRARY DISTRICT

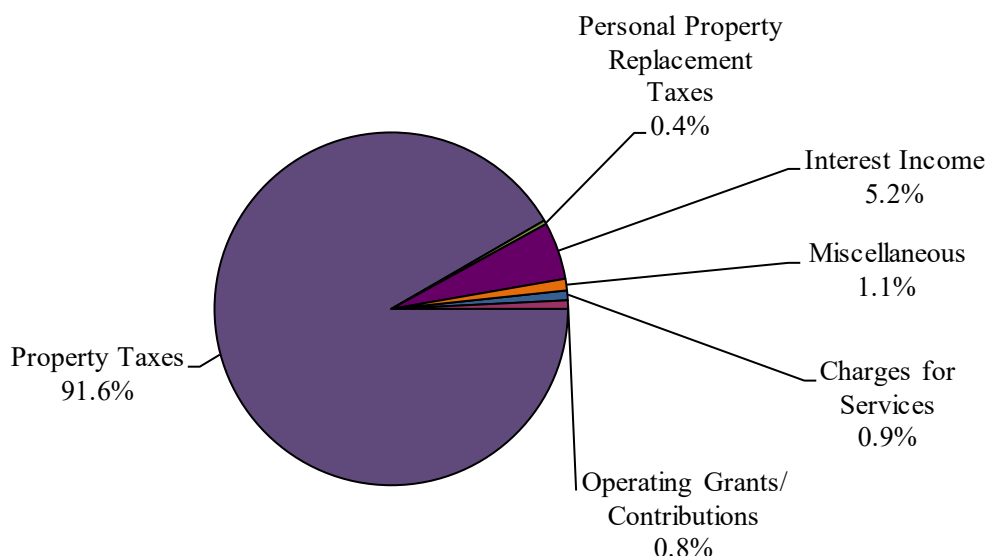
Management's Discussion and Analysis June 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

Governmental Activities – Continued

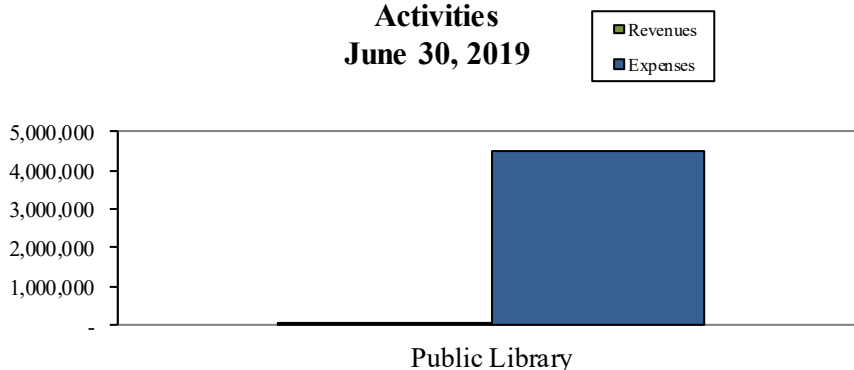
The following table graphically depicts the major revenue sources of the Library. It depicts very clearly the reliance of property taxes to fund governmental activities.

Revenues by Source - Governmental Activities June 30, 2019



The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues. The public library functions charge user fees for services provided. The user fees charged do not cover the expenses, which furthermore signifies the Library's reliance on general revenues such as property taxes and personal property replacement taxes.

**Expenses and Program Revenues - Governmental Activities
June 30, 2019**



LISLE LIBRARY DISTRICT

Management's Discussion and Analysis June 30, 2019

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Library uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds

The focus of the Library's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the governmental funds reported combined ending fund balances of \$8,961,830 which is 6.4 percent higher than last year's ending fund balance of \$8,423,109.

In the current year, governmental fund balances increased by \$538,721. The General Fund reported an increase of \$247,768, due primarily to a decrease in personnel costs. The Special Reserve Fund reported an increase of \$348,919, due mainly to a transfer of \$300,000 from the General Fund.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year, no supplemental amendments were made to the budget for the General Fund.

The General Fund actual revenues were higher than budgeted revenues. Actual revenues for the current year were \$4,233,097, compared to budgeted revenues of \$4,046,685. This resulted mainly from higher than expected interest income of \$142,597.

The General Fund actual expenditures were lower than budgeted expenditures. Actual expenditures totaled \$3,685,329 while budgeted expenditures totaled \$4,051,300. This resulted primarily from lower than anticipated spending in restricted expenditures by \$264,642.

CAPITAL ASSETS

The Library's investment in capital assets for its governmental activities as of June 30, 2019 was \$3,703,776 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, library materials and equipment and furnishings.

LISLE LIBRARY DISTRICT

Management's Discussion and Analysis June 30, 2019

CAPITAL ASSETS – Continued

The total decrease in the Library's investment in capital assets for the current fiscal year was \$248,225.

	Capital Assets - Net of Depreciation	
	2019	2018
Land	\$ 790,690	790,690
Construction in Progress	6,950	-
Buildings and Improvements	1,882,598	2,019,601
Library Materials	1,014,107	1,078,759
Equipment and Furnishings	9,431	62,951
Total	3,703,776	3,952,001

This year's additions to capital assets included additions to the following:

Construction in Progress	\$ 6,950
Buildings and Improvements	105,883
Library Materials	408,643
Equipment and Furnishings	10,479
	<u>531,955</u>

Additional information on the Library's capital assets can be found in note 3 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Library's elected officials and staff considered many factors when setting the fiscal-year 2020 budget. Those factors include tax rates, patron services, resources, and capital improvement projects. The Library is faced with similar economic challenges as other local municipalities, including inflation and unemployment rates. The Library is committed to providing high quality library services to its constituents, while remaining a fiscally responsible unit of government.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Library's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to Director, Tatiana Weinstein at the Lisle Library District, 777 Front Street, Lisle, IL 60532 | tatiana@lislelibrary.org | 630-971-1675.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Statement of Net Position
June 30, 2019

ASSETS	
Current Assets	
Cash and Investments	\$ 11,006,907
Receivables - Net of Allowances	
Property Taxes	2,094,051
Accounts Receivable	28,280
Prepays	53,760
Total Current Assets	<u>13,182,998</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable Capital Assets	797,640
Depreciable Capital Assets	9,363,078
Accumulated Depreciation	<u>(6,456,942)</u>
Total Capital Assets	<u>3,703,776</u>
Total Assets	<u>16,886,774</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	1,267,271
Deferred Items - Retiree Benefit Plan (RBP)	<u>563</u>
Total Deferred Outflows of Resources	<u>1,267,834</u>
Total Assets and Deferred Outflows of Resources	<u>18,154,608</u>

The notes to the financial statements are an integral part of this statement.

LIABILITIES

Current Liabilities	
Accounts Payable	\$ 27,163
Accrued Payroll	49,359
Current Portion of Long-Term Debt	9,800
Total Current Liabilities	<u>86,322</u>
Noncurrent Liabilities	
Compensated Absences	39,199
Net Pension Liability - IMRF	1,069,694
Total OPEB Liability - Retiree Benefit Plan (RBP)	70,672
Total Noncurrent Liabilities	<u>1,179,565</u>
Total Liabilities	<u>1,265,887</u>

DEFERRED INFLOWS OF RESOURCES

Deferred Items - IMRF	95,668
Deferred Items - Retiree Benefit Plan (RBP)	22
Property Taxes	4,144,646
Total Deferred Inflows of Resources	<u>4,240,336</u>
Total Liabilities and Deferred Inflows of Resources	<u>5,506,223</u>

NET POSITION

Investment in Capital Assets	3,703,776
Restricted	
Property Tax Levies	
Building Maintenance	9,063
IMRF	339,607
Social Security	143,849
Working Cash	416,355
Unrestricted	<u>8,035,735</u>
Total Net Position	<u><u>12,648,385</u></u>

The notes to the financial statements are an integral part of this statement.

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Statement of Activities
For the Fiscal Year Ended June 30, 2019

	<u>Program Revenues</u>		Net
	Charges	Operating	(Expenses)/
	for	Grants/	Revenues and
	Services	Contributions	Changes in
	<u>Expenses</u>		<u>Net Position</u>
Functions/Programs			
Public Library	\$ 4,497,668	42,639	36,763
			(4,418,266)
	General Revenues		
	Taxes		
	Property Taxes		4,355,579
	Replacement Taxes		17,728
	Miscellaneous		50,982
	Investment Income		249,427
			<u>4,673,716</u>
	Change in Net Position		255,450
	Net Position - Beginning as Restated		<u>12,392,935</u>
	Net Position - Ending		<u>12,648,385</u>

The notes to the financial statements are an integral part of this statement.

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Balance Sheet
June 30, 2019

	General	Capital Projects Special Reserve	Nonmajor	Totals
ASSETS				
Cash and Investments	\$ 6,687,812	3,308,159	1,010,936	11,006,907
Receivables - Net of Allowances				
Property Taxes	2,004,245	-	89,806	2,094,051
Accounts	28,280	-	-	28,280
Prepays	41,138	-	12,622	53,760
Total Assets	8,761,475	3,308,159	1,113,364	13,182,998
LIABILITIES				
Accounts Payable	13,118	-	14,045	27,163
Accrued Payroll	49,359	-	-	49,359
Total Liabilities	62,477	-	14,045	76,522
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	3,966,823	-	177,823	4,144,646
Total Liabilities and Deferred Inflows of Resources	4,029,300	-	191,868	4,221,168
FUND BALANCES				
Nonspendable	41,138	-	428,977	470,115
Restricted	-	-	492,519	492,519
Committed	-	3,308,159	-	3,308,159
Unassigned	4,691,037	-	-	4,691,037
Total Fund Balances	4,732,175	3,308,159	921,496	8,961,830
Total Liabilities, Deferred Inflows of Resources and Fund Balances	8,761,475	3,308,159	1,113,364	13,182,998

The notes to the financial statements are an integral part of this statement.

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Reconciliation of Total Fund Balances to the Statement of Net Position
June 30, 2019**

Total Fund Balances	\$ 8,961,830
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Amounts reported in the Statement of Net Position
are different because:

Capital assets are not financial resources and therefore, are not reported in the funds.	3,703,776
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Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	1,171,603
Deferred Items - RBP	541

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(48,999)
Net Pension Liability - IMRF	(1,069,694)
Total OPEB Liability - RBP	<u>(70,672)</u>

Net Position	<u><u>12,648,385</u></u>
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The notes to the financial statements are an integral part of this statement.

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2019

	General	Capital Projects Special Reserve	Nonmajor	Totals
Revenues				
Property Taxes	\$ 3,908,498	-	447,081	4,355,579
TIF Revenues	50,982	-	-	50,982
Replacement Taxes	16,618	-	1,110	17,728
Charges for Services	42,639	-	-	42,639
Grants and Donations	36,763	-	-	36,763
Interest	177,597	57,527	14,303	249,427
Total Revenues	4,233,097	57,527	462,494	4,753,118
Expenditures				
Public Library	3,046,016	-	313,084	3,359,100
Capital Outlay	639,313	8,608	207,376	855,297
Total Expenditures	3,685,329	8,608	520,460	4,214,397
Excess (Deficiency) of Revenues Over (Under) Expenditures	547,768	48,919	(57,966)	538,721
Other Financing Sources (Uses)				
Transfers In	-	300,000	-	300,000
Transfers Out	(300,000)	-	-	(300,000)
	(300,000)	300,000	-	-
Net Change in Fund Balance	247,768	348,919	(57,966)	538,721
Fund Balances - Beginning as Restated	4,484,407	2,959,240	979,462	8,423,109
Fund Balances - Ending	4,732,175	3,308,159	921,496	8,961,830

The notes to the financial statements are an integral part of this statement.

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities**

For the Fiscal Year Ended June 30, 2019

Net Change in Fund Balances	\$ 538,721
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Amounts reported in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However, in the
Statement of Activities the cost of those assets is allocated over their estimated
useful lives and reported as depreciation expense.

Capital Outlays	531,955
Depreciation Expense	(780,180)
Disposals - Cost	(362,586)
Disposals - Accumulated Depreciation	362,586

Deferred outflows (inflows) of resources related to the pensions not reported in the funds.

Change in Deferred Items - IMRF	1,583,240
Change in Deferred Items - RBP	541

The issuance of long-term debt provides current financial resources to
governmental funds, while the repayment of the principal on long-term
debt consumes the current financial resources of the governmental funds.

Increase to Compensated Absences	(5,378)
Increase to Net Pension Liability - IMRF	(1,618,953)
Decrease to Total OPEB Liability - RBP	<u>5,504</u>

Changes in Net Position	<u><u>255,450</u></u>
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The notes to the financial statements are in integral part of this statement.

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Lisle Library District (Library), Lisle, Illinois provides services primarily to citizens of the Village of Lisle, Illinois, including lending or renting materials to adults and children to meet their informational, recreations, and educational needs. The government-wide financial statements are prepared in accordance with generally accepted accounting principles in the United States (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP in the United States for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Library's accounting policies established in GAAP in the United States and used by the Library are described below.

REPORTING ENTITY

The Library is governed by a publicly elected seven-member board of trustees. The board of trustees selects management staff and directs the affairs of the Library. In determining the financial reporting entity, the Library complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the Library. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

BASIS OF PRESENTATION

Government-Wide and Fund Financial Statements

The government-wide Statement of Activities reports both the gross and net cost of the Library's functions. The Library's activities are supported by taxes and intergovernmental revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) changes to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The financial transactions of the Library are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures. The Library accounts for all of its activities in governmental funds, with the emphasis in the fund financial statements being on the major funds.

Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures of either fund category) for the determination of major funds. The following fund types are used by the Library:

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Government-Wide and Fund Financial Statements – Continued

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Library:

General fund is the general operating fund of the Library. It is used to account for all financial resources, except for those required to be accounted for in another fund. The Library reports the General Fund as a major fund.

Special revenues funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Library does not maintain any major special revenue funds.

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Library reports the Special Reserve Fund as a major fund.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate.

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Measurement Focus – Continued

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The accounting objectives of the “economic resources” measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflows is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Library recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty day availability period is used for revenue recognition for all other fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability/deferred inflow is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

For the purpose of the Statement of Net Position, the Library's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of purchase.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Library categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the Library's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances include property taxes.

Prepays

Prepays are valued at cost, which approximates market. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements.

LISLE LIBRARY DISTRICT

**Notes to the Financial Statements
June 30, 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

Capital Assets

Capital assets purchased or acquired with an original cost of \$2,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Library as a whole. When purchased, such assets are recorded as expenditures in the governmental fund and capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings and Improvements	20 - 40 Years
Library Materials	5 Years
Equipment and Furnishings	5 - 20 Years

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an acquisition/reduction of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Compensated Absences

The Library’s policy allows employees of the Library District can accumulate up to 75 hours of vacation time that is payable upon termination. This liability is accounted for as a governmental activity on the government-wide Statement of Net Position. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgets and appropriations for all funds are prepared on the same basis and use the same accounting practices as are used in the fund financial statements. For each fund, total fund expenditures disbursed may not legally exceed the appropriated amounts. The budget lapses at the end of each fiscal year. The Library District follows these procedures in establishing the budgetary data reflected in the financial statements:

- The Appropriation Ordinance is prepared in tentative form by the Treasurer and is made available for public inspection at least 30 days prior to final Board action. By the fourth Tuesday in September, a public hearing is held on the tentative Appropriation Ordinance to obtain taxpayer comments and pass the Ordinance in final form.

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY – Continued

BUDGETARY INFORMATION – Continued

- The Board of Trustees may:
 - Adopt a supplemental Appropriation Ordinance for revenues which become available, or are estimated to become available, subsequent to the adoption of the annual Appropriation Ordinance.
 - After six months of the fiscal year, by two-thirds vote, transfer any appropriation item it anticipates being unexpended to any other appropriation item.
- The Library Board may accumulate and set apart, as reserve funds, for the purchase, construction, rental and/or repair of Library buildings and equipment, the unexpended balances of the proceeds annually received from taxes, not to exceed the statutory limits, provided the Library Board in its annual Appropriation specifies that a specific fund is to be or is being accumulated for this purpose.

The Library District does not use the encumbrance method of accounting. Budgetary funds are controlled by an integrated budgetary accounting system, in accordance with various legal requirements which govern the Library District

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had excess of actual expenditures over budget as of the date of this report:

<u>Fund</u>	<u>Excess</u>
Building Maintenance	\$ 52,376

Although the Building Maintenance Fund is over the working budget, the expenditures did not exceed the appropriations amount of \$220,000. Furthermore, the District is no longer levying for this fund, and will be drawing down remaining fund balance to close the fund.

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

The Library maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments."

Permitted Deposits and Investments – Statutes authorize the Library to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds.

The Illinois Metropolitan Investment Fund (IMET) is a non-for-profit investment trust formed pursuant to the Illinois Municipal Code. IMET is managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an Investment Company. Investments in IMET are valued at the share price, the price for which the investment could be sold.

Illinois Funds is an investment pool managed by the Illinois public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. The Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, the price for which the investment could be sold.

Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk

Deposits. At year-end, the carrying amount of the Library's deposits totaled \$7,177,036 and the bank balances totaled \$7,201,993.

Investments. At year-end, the Library had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1 to 5
U.S. Agencies	\$ 1,332,148	59,855	1,272,293
Municipal Bonds	166,457	116,164	50,293
Illinois Metropolitan Investment Fund	947,207	947,207	-
Illinois Funds	1,384,059	1,384,059	-
	3,829,871	2,507,285	1,322,586

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk

Investments – Continued. The Library has the following recurring fair value measurements as of June 30, 2019:

		Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level	Total			
Debt Securities				
U.S. Agencies	\$ 1,332,148	-	1,332,148	-
Municipal Bonds	166,457	-	166,457	-
Total Investments by Fair Value Level	1,498,605	-	1,498,605	-
Investments Measured at the Net Asset Value (NAV)				
Illinois Metropolitan Investment Fund	947,207			
Illinois Funds	1,384,059			
Total Investments at the (NAV)	2,331,266			
Total Investments Measured at Fair Value	3,829,871			

Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Library's investment policy states investments may be made in any type of security allowed for by Illinois statutes regarding the investment of public funds. Section 30, Act 235 of the Illinois Compiled Statutes (ICLS), Public Funds Investment Act authorizes investment of public funds. At year-end, the Library's investment in the Illinois Funds is rated AAAM by Standard & Poor's, the investments in IMET are rated AAAM by Standard and Poor's and the Convenience Fund is not rated. The ratings for the U.S. agency securities and municipal bonds are not available.

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk – Continued

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Library's investment policy states the investment portfolio shall remain sufficiently liquid to enable the Library to meet all operating requirements that may be reasonably anticipated in any fund

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Library's deposits may not be returned to it. The Library's investment policy states that funds on deposit in excess of insured limits (i.e., FDIC) have collateral pledged at not less than 100% of the uninsured value. Pledged collateral will be held in safekeeping by a third party. At year-end, the entire amount of the bank balance of deposits was covered by federal depository or equivalent insurance. For an investment, this is the risk that in the event of the failure of the counterparty, the Library will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Library's investment policy does not specifically address custodial credit risk for investments. At year-end, the Library's investment in the Illinois Funds and IMET are not subject to custodial credit risk.

Concentration of Credit Risk. This is the risk of loss attributed to the magnitude of the Library's investment in a single issuer. The Library's investment policy states funds should be diversified to the best of the Library's ability by limiting investments to avoid overconcentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities), limiting investment in securities that have higher credit risks, investing in securities with varying maturities, and continuously investing a portion of the portfolio in readily available funds such as local government investment pools and money market funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations. At year-end, the Library does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

PROPERTY TAXES

Property taxes for 2018 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by DuPage County and are payable in two installments, on or about June 1, and September 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS

Capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 790,690	-	-	790,690
Construction in Progress	-	6,950	-	6,950
	<u>790,690</u>	<u>6,950</u>	<u>-</u>	<u>797,640</u>
Depreciable Capital Assets				
Buildings and Improvements	6,333,144	105,883	-	6,439,027
Library Materials	1,952,821	408,643	362,586	1,998,878
Equipment and Furnishings	914,694	10,479	-	925,173
	<u>9,200,659</u>	<u>525,005</u>	<u>362,586</u>	<u>9,363,078</u>
Less Accumulated Depreciation				
Buildings and Improvements	4,313,543	242,886	-	4,556,429
Library Materials	874,062	473,295	362,586	984,771
Equipment and Furnishings	851,743	63,999	-	915,742
	<u>6,039,348</u>	<u>780,180</u>	<u>362,586</u>	<u>6,456,942</u>
Total Depreciable Capital Assets	<u>3,161,311</u>	<u>(255,175)</u>	<u>-</u>	<u>2,906,136</u>
Total Capital Assets	<u>3,952,001</u>	<u>(248,225)</u>	<u>-</u>	<u>3,703,776</u>

Depreciation expense of \$780,180 was charged to the public library function.

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Special Reserve	General	<u>\$ 300,000</u>

Transfers are used to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT

Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Restated Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 43,621	10,756	5,378	48,999	9,800
Net Pension Liability/(Asset) - IMRF	(549,259)	1,618,953	-	1,069,694	-
Total OPEB Liability - RBP	76,176	-	5,504	70,672	-
	(429,462)	1,629,709	10,882	1,189,365	9,800

The compensated absences, net pension liability and total OPEB liability are generally liquidated by the General Fund.

FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the Library considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Library first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Library's Board; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

FUND BALANCE CLASSIFICATIONS – Continued

Assigned Fund Balance. Consists of amounts that are constrained by the Library's Boards' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Library's Board itself or b) a body or official to which the Library's Board has delegated the authority to assign amounts to be used for specific purposes. The Library's highest level of decision-making authority is the Library's Board, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The Library's policy manual states that the General Fund should maintain a minimum fund balance equal to six months of budgeted operating expenditures. All other funds should maintain a minimum of three months of budgeted expenditures.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Capital Projects Special Reserve	Nonmajor	Totals
Fund Balances				
Nonspendable				
Prepays	\$ 41,138	-	12,622	53,760
Working Cash	-	-	416,355	416,355
	<u>41,138</u>	<u>-</u>	<u>428,977</u>	<u>470,115</u>
Restricted				
Building Maintenance	-	-	9,063	9,063
IMRF	-	-	339,607	339,607
Social Security	-	-	143,849	143,849
	<u>-</u>	<u>-</u>	<u>492,519</u>	<u>492,519</u>
Committed - Capital Projects				
Capital Projects	-	3,308,159	-	3,308,159
Unassigned	<u>4,691,037</u>	<u>-</u>	<u>-</u>	<u>4,691,037</u>
Total Fund Balances	<u>4,732,175</u>	<u>3,308,159</u>	<u>921,496</u>	<u>8,961,830</u>

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

FUND BALANCE/NET POSITION RESTATEMENTS

Beginning fund balance in the General Fund was restated to correct the recognition of compensated absences. Beginning net position was restated due to correct the recognition of deferred property taxes and compensated absences from prior years and the implementation of GASB Statement No. 75. The following is a summary of the net position/fund balances as originally reported and as restated:

Fund Balance/Net Position	As Reported	As Restated	Increase (Decrease)
General	\$ 4,441,159	4,484,407	43,248
Governmental Activities	16,829,510	12,392,935	(4,436,575)

NOTE 4 – OTHER INFORMATION

RISK MANAGEMENT

The Library is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Library carries commercial insurance for all risks of loss including worker's compensation and employee health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past three fiscal years.

CONTINGENT LIABILITIES

Litigation

The Library is not a defendant in any lawsuits.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Library expects such amounts, if any, to be immaterial.

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

The Library contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Plan Descriptions

Plan Administration. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

IMRF provides two tiers of pension benefits. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Benefits Provided – Continued. Employees hired **on or after** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership. As of December 31, 2018, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	53
Inactive Plan Members Entitled to but not yet Receiving Benefits	37
Active Plan Members	<u>43</u>
Total	<u><u>133</u></u>

Contributions. As set by statute, the Library's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended June 30, 2019, the Library's contribution was 10.55% of covered payroll.

Net Pension Liability. The Library's net pension liability was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2018, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.39% - 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Actuarial Assumptions – Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.75%
Domestic Equities	37.00%	7.15%
International Equities	18.00%	7.25%
Real Estate	9.00%	6.25%
Blended	7.00%	3.20% - 8.50%
Cash and Cash Equivalents	1.00%	2.50%

Discount Rate

The discount rate used to measure the total pension liability was 7.25% and the prior valuation was 7.50%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Library contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability/(asset) of the Library calculated using the discount rate as well as what the Library's net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)			
Library	\$ 2,477,491	1,069,694	(99,427)

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Changes in the Net Pension Liability/(Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ (Asset) (A) - (B)
Balances at December 31, 2017	\$ 11,219,840	11,769,099	(549,259)
Changes for the Year:			
Service Cost	195,943	-	195,943
Interest on the Total Pension Liability	823,454	-	823,454
Difference Between Expected and Actual Experience of the Total Pension Liability	42,065	-	42,065
Changes of Assumptions	312,125	-	312,125
Contributions - Employer	-	181,804	(181,804)
Contributions - Employees	-	87,687	(87,687)
Net Investment Income	-	(752,990)	752,990
Benefit Payments, including Refunds of Employee Contributions	(676,856)	(676,856)	-
Other (Net Transfer)	-	238,133	(238,133)
Net Changes	696,731	(922,222)	1,618,953
Balances at December 31, 2018	11,916,571	10,846,877	1,069,694

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2019, the Library recognized pension expense of \$243,940. At June 30, 2019, the Library reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – Continued

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 141,729	-	141,729
Change in Assumptions	199,712	(95,668)	104,044
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	809,734	-	809,734
Total Pension Expense to be			
Recognized in Future Periods	1,151,175	(95,668)	1,055,507
Pension Contributions Made Subsequent			
to the Measurement Date	116,096	-	116,096
Total Deferred Amounts Related to IMRF	1,267,271	(95,668)	1,171,603

\$116,096 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2020. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows of Resources
2020	\$ 400,336
2021	220,002
2022	109,303
2023	325,866
2024	-
Thereafter	-
Total	1,055,507

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The Library's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the Library. RBP is a single-employer defined benefit OPEB plan administered by the Library. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the Library Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. Eligible retirees may continue coverage into retirement on the District medical plan on a pay-all basis. Coverage is also available for eligible dependents on a pay-all basis. Coverage can continue upon the participant reaching Medicare eligibility. Coverage for dependents can continue upon the death of the retiree given that contributions continue.

Plan Membership. As of June 30, 2019, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	-
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Active Plan Members	<u>31</u>
Total	<u><u>31</u></u>

Total OPEB Liability

The Library's total OPEB liability was measured as of June 30, 2019, and was determined by an actuarial valuation as of that date.

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Total OPEB Liability – Continued

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	4.00%
Discount Rate	2.79%
Healthcare Cost Trend Rates	7.10% decreasing to an ultimate rate of 4.50% for 2029 and later years
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

The discount rate was based on the S&P Municipal Bond 20 Year High-Grade Rate Index as of June 30, 2019.

Mortality rates were based on the RP-2014 Combined Annuitant Mortality Table for males and females. The Mortality Table reflects recent rates developed by the Society of Actuaries.

Change in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at June 30, 2018	<u>\$ 76,176</u>
Changes for the Year:	
Service Cost	2,510
Interest on the Total Pension Liability	2,110
Changes of Assumptions or Other Inputs	633
Benefit Payments	(10,732)
Other Changes	(25)
Net Changes	<u>(5,504)</u>
Balance at June 30, 2019	<u><u>70,672</u></u>

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, calculated using a Single Discount Rate of 2.79%, as well as what the total OPEB liability would be if it were calculated using a Single Discount Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (1.79%)	Current Discount Rate (2.79%)	1% Increase (3.79%)
Total OPEB Liability	\$ 74,531	70,672	67,081

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using varied Healthcare Trend Rates as well as what the total OPEB liability would be if it were calculated using Healthcare Trend Rates that are one percentage point lower or one percentage point higher:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 65,785	70,672	76,302

LISLE LIBRARY DISTRICT

Notes to the Financial Statements June 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2019, the Library recognized OPEB expense of \$4,687. At June 30, 2019, the Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ -	-	-
Change in Assumptions	563	(22)	541
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	-	-
Total Deferred Amounts Related to OPEB	563	(22)	541

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred Outflows of Resources
2020	\$ 66
2021	66
2022	66
2023	66
2024	66
Thereafter	211
Total	541

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Employer Contributions
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Total OPEB Liability
Retiree Benefits Plan
- Budgetary Comparison Schedule
General Fund

Notes to the Required Supplementary Information

Budgetary Information – Budgets are adopted on a basis consistent with generally accepted accounting principles.

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

Illinois Municipal Retirement Fund

**Required Supplementary Information
Schedule of Employer Contributions
June 30, 2019**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 233,754	\$ 446,445	\$ 212,691	\$ 1,687,754	26.45%
2016	217,559	417,559	200,000	1,789,131	23.34%
2017	207,454	407,454	200,000	1,844,038	22.10%
2018	193,950	393,950	200,000	1,897,760	20.76%
2019	158,227	208,227	50,000	1,973,978	10.55%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	25 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.75%
Salary Increases	3.75% - 14.50%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012).

Note:

This schedule is intended to show information for ten years. Additional information will be displayed as it becomes available.

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information
Schedule of Changes in the Employer's Net Pension Liability
June 30, 2019

	<u>12/31/2014</u>
Total Pension Liability	
Service Cost	\$ 205,949
Interest	682,924
Differences Between Expected and Actual Experience	(179,567)
Change of Assumptions	442,348
Benefit Payments, Including	
Refunds of Member Contributions	<u>(428,634)</u>
Net Change in Total Pension Liability	723,020
Total Pension Liability - Beginning	<u>9,216,992</u>
Total Pension Liability - Ending	<u><u>\$ 9,940,012</u></u>
Plan Fiduciary Net Position	
Contributions - Employer	\$ 446,445
Contributions - Members	80,073
Net Investment Income	538,607
Benefit Payments, Including	
Refunds of Member Contributions	(428,634)
Other (Net Transfer)	<u>23,514</u>
Net Change in Plan Fiduciary Net Position	660,005
Plan Net Position - Beginning	<u>8,780,675</u>
Plan Net Position - Ending	<u><u>\$ 9,440,680</u></u>
Employer's Net Pension Liability/(Asset)	<u><u>\$ 499,332</u></u>
Plan Fiduciary Net Position as	
a Percentage of the Total Pension Liability	94.98%
Covered Payroll	\$ 1,687,754
Employer's Net Pension Liability/(Asset) as a	
Percentage of Covered Payroll	29.59%

Note:

This schedule is intended to show information for ten years. Additional information will be displayed as it becomes available.

12/31/2015	12/31/2016	12/31/2017	12/31/2018
192,393	198,379	201,154	195,943
731,221	769,533	795,236	823,454
131,639	(15,995)	444,594	42,065
11,769	(12,132)	(370,460)	312,125
(573,186)	(517,799)	(706,518)	(676,856)
493,836	421,986	364,006	696,731
9,940,012	10,433,848	10,855,834	11,219,840
10,433,848	10,855,834	11,219,840	11,916,571
417,559	407,454	393,950	181,804
80,511	84,258	85,399	87,687
47,016	658,956	1,838,864	(752,990)
(573,186)	(517,799)	(706,518)	(676,856)
139,110	46,551	(73,706)	238,133
111,010	679,420	1,537,989	(922,222)
9,440,680	9,551,690	10,231,110	11,769,099
9,551,690	10,231,110	11,769,099	10,846,877
882,158	624,724	(549,259)	1,069,694
91.55%	94.25%	104.90%	91.02%
1,789,131	1,844,038	1,897,760	1,948,600
49.31%	33.88%	(28.94%)	54.90%

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Retiree Benefits Plan

Required Supplementary Information
Schedule of Changes in the Employer's Total OPEB Liability
June 30, 2019

	2019
Total OPEB Liability	
Service Cost	\$ 2,510
Interest	2,110
Changes in Benefit Terms	-
Differences Between Expected and Actual Experience	-
Change of Assumptions or Other Inputs	633
Benefit Payments	(10,732)
Other Changes	(25)
Net Change in Total OPEB Liability	(5,504)
Total OPEB Liability - Beginning	76,176
Total OPEB Liability - Ending	70,672
Covered Payroll	\$ 1,710,201
Total OPEB Liability as a Percentage of Covered Payroll	4.13%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Changes of Benefit Terms. There was no change in the retirees' share of health insurance premiums.

Changes of Assumptions. Changes of assumptions and other inputs reflect the effects of changes in the trend rate each period. The following are the trend rates used in each period:

Fiscal Year	HMO	PPO
2020	6.60%	7.10%
2021	6.37%	6.81%
2022	6.13%	6.52%
2023	5.90%	6.23%
2024	5.67%	5.94%
2025	5.43%	5.66%
2026	5.20%	5.37%
2027	4.97%	5.08%
2026	4.73%	4.79%
2027	4.50%	4.50%
Ultimate	4.50%	4.50%

In 2019, there was no change in the healthcare trend rates from the prior year.

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019

	Budget		Actual
	Original	Final	
Revenues			
Property Taxes	\$ 3,914,485	3,914,485	3,908,498
TIF Revenues	40,000	40,000	50,982
Replacement Taxes	11,000	11,000	16,618
Charges for Services	45,200	45,200	42,639
Grants and Donations	-	-	36,763
Miscellaneous	1,000	1,000	-
Interest	35,000	35,000	177,597
Total Revenues	4,046,685	4,046,685	4,233,097
Expenditures			
Public Library			
Employee Costs	2,551,021	2,551,021	2,437,105
Building Costs	182,910	182,910	238,812
Operating Costs	99,850	99,850	94,216
Insurance	31,700	31,700	27,656
Contractual Services	89,474	89,474	77,317
Personnel Development	32,125	32,125	25,388
Programs	42,300	42,300	43,904
Restricted	350,000	350,000	85,358
Contingency	25,000	25,000	16,260
Capital Outlay	646,920	646,920	639,313
Total Expenditures	4,051,300	4,051,300	3,685,329
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,615)	(4,615)	547,768
Other Financing (Uses)			
Transfers Out	(300,000)	(300,000)	(300,000)
Net Change in Fund Balance	<u>(304,615)</u>	<u>(304,615)</u>	247,768
Fund Balance - Beginning as Restated			<u>4,484,407</u>
Fund Balance - Ending			<u><u>4,732,175</u></u>

OTHER SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

GENERAL FUND

The General Fund, a major fund, accounts for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

To account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

Building Maintenance Fund

The Building Maintenance Fund is used to account for expenditures related to the maintenance of the building.

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund is used to account for expenditures related to IMRF.

Social Security Fund

The Social Security Fund is used to account for expenditures related to social security.

CAPITAL PROJECTS FUND

Capital Projects Funds are created to account for all resources used for the acquisition of capital facilities and equipment.

Special Reserve Fund

The Special Reserve Fund accounts for all resources used for the acquisition of capital assets by the Library, including general and infrastructure capital assets.

PERMANENT FUNDS

The Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry.

Working Cash Fund

The Working Cash Fund is used to account for payments for general government expenditures if tax revenue is temporarily unavailable. Upon receipt of tax revenues, the General Fund must repay this permanent fund.

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

Special Reserve - Capital Projects Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019**

	Budget		
	Original	Final	Actual
Revenues			
Investment Income	\$ 13,000	13,000	57,527
Expenditures			
Capital Outlay	280,000	280,000	8,608
Excess (Deficiency) of Revenues Over (Under) Expenditures	(267,000)	(267,000)	48,919
Other Financing Sources			
Transfers In	300,000	300,000	300,000
Net Change in Fund Balance	33,000	33,000	348,919
Fund Balance - Beginning			2,959,240
Fund Balance - Ending			3,308,159

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

Nonmajor Governmental Funds

**Combining Balance Sheet
June 30, 2019**

	Special Revenue			Permanent	
	Building	Illinois	Social	Working	
	Maintenance	Municipal	Security	Cash	Totals
ASSETS					
Cash and Investments	\$ 9,063	375,526	209,992	416,355	1,010,936
Receivables - Net of Allowances					
Property Taxes	-	25,657	64,149	-	89,806
Prepays	12,622	-	-	-	12,622
Total Assets	21,685	401,183	274,141	416,355	1,113,364
LIABILITIES					
Accounts Payable	-	10,592	3,453	-	14,045
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	-	50,984	126,839	-	177,823
Total Liabilities and Deferred Inflows of Resources	-	61,576	130,292	-	191,868
FUND BALANCES					
Nonspendable	12,622	-	-	416,355	428,977
Restricted	9,063	339,607	143,849	-	492,519
Total Fund Balances	21,685	339,607	143,849	416,355	921,496
Total Liabilities, Deferred Inflows of Resources and Fund Balances	21,685	401,183	274,141	416,355	1,113,364

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2019

	Special Revenue			Permanent	
	Building	Illinois	Social	Working	
	Maintenance	Municipal	Security	Cash	Totals
Revenues					
Property Taxes	\$ 154,226	156,487	136,368	-	447,081
Replacement Taxes	-	959	151	-	1,110
Interest	354	5,969	2,211	5,769	14,303
Total Revenues	154,580	163,415	138,730	5,769	462,494
Expenditures					
Public Library					
Personnel Costs	-	157,469	155,615	-	313,084
Capital Outlay	207,376	-	-	-	207,376
Total Expenditures	207,376	157,469	155,615	-	520,460
Net Change in Fund Balances	(52,796)	5,946	(16,885)	5,769	(57,966)
Fund Balances - Beginning	74,481	333,661	160,734	410,586	979,462
Fund Balances - Ending	21,685	339,607	143,849	416,355	921,496

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

Building Maintenance - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Property Taxes	\$ 152,136	152,136	154,226
Interest	1,500	1,500	354
Total Revenues	153,636	153,636	154,580
Expenditures			
Capital Outlay	155,000	155,000	207,376
Net Change in Fund Balance	<u>(1,364)</u>	<u>(1,364)</u>	(52,796)
Fund Balance - Beginning			<u>74,481</u>
Fund Balance - Ending			<u>21,685</u>

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

Illinois Municipal Retirement - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Property Taxes	\$ 156,966	156,966	156,487
Replacement Taxes	600	600	959
Interest	4,000	4,000	5,969
Total Revenues	161,566	161,566	163,415
Expenditures			
Public Library			
Personnel Costs	180,000	180,000	157,469
Net Change in Fund Balance	(18,434)	(18,434)	5,946
Fund Balance - Beginning			333,661
Fund Balance - Ending			339,607

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

Social Security - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Property Taxes	\$ 136,439	136,439	136,368
Replacement Taxes	100	100	151
Interest	2,300	2,300	2,211
Total Revenues	138,839	138,839	138,730
Expenditures			
Public Library			
Personnel Costs	168,771	168,771	155,615
Net Change in Fund Balance	(29,932)	(29,932)	(16,885)
Fund Balance - Beginning			160,734
Fund Balance - Ending			143,849

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Working Cash - Permanent Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019

	Budget		Actual
	Original	Final	
Revenues			
Interest	\$ 4,000	4,000	5,769
Expenditures			
Public Library	-	-	-
Net Change in Fund Balance	<u>4,000</u>	<u>4,000</u>	5,769
Fund Balance - Beginning			<u>410,586</u>
Fund Balance - Ending			<u><u>416,355</u></u>

SUPPLEMENTAL SCHEDULES

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

General Governmental Revenues by Source - Last Ten Fiscal Years
June 30, 2019

	2010	2011	2012
Revenues			
Property Taxes	\$ 4,151,801	4,247,001	4,328,314
TIF Revenue	-	-	-
Replacement Taxes	15,161	18,702	16,494
Interest	66,010	33,421	66,941
Charges for Services	56,090	46,704	55,026
Grants and Donations	30,958	50	30,398
Rental Revenue	21,300	21,300	15,975
Miscellaneous	2,704	2,554	18,473
Total Revenues	4,344,024	4,369,732	4,531,621

Data Source: District Records

2013	2014	2015	2016	2017	2018	2019
4,399,293	4,497,718	4,620,777	4,728,861	4,868,951	4,868,674	4,355,579
-	41,779	44,926	45,899	45,454	42,866	50,982
17,457	18,297	19,341	17,621	19,763	16,387	17,728
86,032	84,720	66,382	66,889	68,001	104,938	249,427
56,530	61,736	55,238	57,937	54,836	47,645	42,639
58,523	35,630	35,700	21,972	520	22,419	36,763
-	-	-	-	-	-	-
2,444	9,342	15,496	4,477	580	4,103	-
4,620,279	4,749,222	4,857,860	4,943,656	5,058,105	5,107,032	4,753,118

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

General Governmental Expenditures by Function - Last Ten Fiscal Years
June 30, 2019

	2010	2011	2012
Expenditures			
Employee Costs	\$ 2,560,317	2,474,225	2,546,173
Building Costs	202,505	221,006	235,426
Operating Costs	183,668	174,538	170,206
Contractual Services	113,097	98,001	124,402
Restricted	39,008	29,879	25,646
Capital Outlay	686,201	638,929	988,822
Contingency		-	-
Total Expenditures	3,784,796	3,636,578	4,090,675

Data Source: District Records

2013	2014	2015	2016	2017	2018	2019
2,717,216	2,970,511	2,941,909	2,921,243	2,993,256	3,000,285	2,750,189
203,852	182,594	207,265	220,308	267,694	256,337	238,812
155,719	197,077	192,354	176,770	191,721	177,576	94,216
155,327	194,929	183,069	162,699	178,534	133,927	174,265
29,085	27,293	35,630	35,629	21,972	22,131	85,358
1,047,641	1,084,963	594,266	615,573	633,858	651,027	855,297
11,978	8,023	779	11,238	-	1,926	16,260
4,320,818	4,665,390	4,155,272	4,143,460	4,287,035	4,243,209	4,214,397

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Schedule of Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections - Last Ten Tax Levy Years
June 30, 2019

	2009	2010	2011
Assessed Valuations	\$ 1,364,383,727	1,258,748,032	1,188,441,172
Tax Rates			
General	0.2690	0.2982	0.3192
Audit	0.0001	0.0007	0.0008
Building Maintenance	0.0108	0.0071	0.0094
IMRF	0.0168	0.0193	0.0214
Social Security	0.0138	0.0147	0.0151
Liability Insurance	0.0001	0.0001	0.0002
Tort Judgement	0.0001	0.0003	0.0004
Workers' Compensation	0.0006	0.0008	0.0009
Unemployment	0.0001	0.0001	0.0001
Total Tax Rates	0.3114	0.3413	0.3675
Tax Extensions			
General	3,670,192	3,753,587	3,793,504
Audit	1,364	8,811	9,508
Building Maintenance	147,353	89,371	111,713
IMRF	229,216	242,938	254,326
Social Security	188,285	185,036	179,455
Liability Insurance	1,364	1,259	2,377
Tort Judgement	1,364	3,776	4,754
Workers' Compensation	8,186	10,070	10,696
Unemployment	1,364	1,259	1,188
Total Tax Extensions	4,248,691	4,296,107	4,367,522
Collections	4,241,916	4,291,970	4,361,496
Percent Collected	99.84%	99.90%	99.86%

Data Source: Office of the County Clerk

Note: Rates are per \$1,000 of Assessed Value

2012	2013	2014	2015	2016	2017	2018
1,117,148,231	1,067,561,614	1,073,019,852	1,105,409,779	1,178,835,794	1,207,428,945	1,243,518,289
0.3583	0.4005	0.3874	0.3963	0.3689	0.3242	0.3190
0.0007	0.0003	-	-	-	-	-
0.0074	0.0038	0.0084	0.0110	0.0116	0.0126	-
0.0229	0.0190	0.0312	0.0202	0.0187	0.0130	0.0041
0.0123	0.0095	0.0163	0.0115	0.0148	0.0113	0.0102
0.0002	0.0001	-	-	-	-	-
0.0004	0.0004	-	-	-	-	-
0.0008	0.0002	-	-	-	-	-
0.0005	0.0001	-	-	-	-	-
0.4035	0.4339	0.4433	0.4390	0.4140	0.3611	0.3333
4,002,742	4,275,584	4,156,879	4,380,739	4,348,725	3,914,485	3,966,823
7,820	3,203	-	-	-	-	-
82,669	40,567	90,134	121,595	136,745	152,136	-
255,827	202,837	334,782	223,293	220,442	156,966	50,984
137,409	101,418	174,902	127,122	174,468	136,439	126,839
2,234	1,068	-	-	-	-	-
4,469	4,270	-	-	-	-	-
8,937	2,135	-	-	-	-	-
5,586	1,068	-	-	-	-	-
4,507,694	4,632,150	4,756,697	4,852,749	4,880,381	4,360,026	4,144,647
4,497,696	4,620,456	4,728,758	4,846,648	4,868,913	4,353,359	2,049,810
99.78%	99.75%	99.41%	99.87%	99.77%	99.85%	49.46%

STATE OF ILLINOIS)
) SS
COUNTY OF DUPAGE)

CERTIFICATE OF AUTHENTICITY

I, Emily Swistak, Secretary of the Board of Trustees of the Lisle Library District, DuPage County, Illinois, do hereby certify that at a regular meeting of said Board of Trustees held on the 9th day of October, 2019, the foregoing resolution: RESOLUTION 19-07 RESOLUTION TO DETERMINE ESTIMATE OF FUNDS NEEDED FOR 2019-2020 FISCAL YEAR was duly passed by the Board of Trustees.

Emily Swistak
Secretary, Board of Trustees
Lisle Library District
DuPage County, Illinois

RESOLUTION 19-07

RESOLUTION TO DETERMINE ESTIMATE OF FUNDS
NEEDED FOR 2019-2020 FISCAL YEAR

WHEREAS, The Lisle Library District must file on or before December 31, 2019, its Levy Ordinance for the 2019-2020 fiscal year; and

WHEREAS, pursuant to the Truth in Taxation Law (35 ILCS 200/18-55 et. seq.), the Lisle Library District must determine not less than 20 days prior to adoption of its Levy Ordinance the amounts of money estimated to be raised by taxation for the 2019-2020 fiscal year upon the taxable property in said Library District.

NOW, THEREFORE, BE IT RESOLVED AND DETERMINED by the Board of Library Trustees of the Lisle Library District that the amount of money estimated to be raised by taxation for the 2019-2020 fiscal year upon the taxable property in said Library District shall not exceed \$4,351,464.31.

ADOPTED this 9th day of October, 2019 pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

Thomas Hummel, President of the LLD Board of Trustees

ATTEST:

Emily Swistak, Secretary of the LLD Board of Trustees

LISLE LIBRARY DISTRICT
FINANCE COMMITTEE MEETING
February 25, 2019 - 6:00 p.m.

1. Roll call

Present:

Longry Wang - Treasurer | Chair

Jay Fisher - President

Liz Sullivan - Trustee

Tatiana Weinstein – Director | Ex-officio

Beth McQuillan - Assistant Director | Ex-officio

Also Present:

Chris Knight - Recording Secretary

2. Opportunity for visitors to speak - None

3. Approve Minutes of the October 22, 2018 Finance Committee Meeting

MOTION: President Fisher moved to approve minutes of the October 22, 2018 Finance Committee meeting. Trustee Sullivan seconded.

Roll Call Vote - All Aye. The motion passed.

4. Report/Discussion: Latest cash forecast

Director Weinstein provided an overview of a summary prepared by Finance Director Boskelly. This included information on CD maturities, IMET, MB Financial account, and investment maturities. Committee members discussed investment maturities, competitive rates, and the LLD Strategic Plan.

5. Discussion: RFP considerations regarding audit services for the LLD

Director Weinstein stated that the Committee was provided three examples of RFPs for audit services, a list of proposed questions to include in the RFP, a list of prospective firms, and a letter from Knutte & Associates stating that they have been acquired by Sikich LLP. She also mentioned that a separate letter from Knutte & Associates was received regarding contractual services. Director Weinstein recommended that a response letter be sent stating that the LLD would not be signing with any firm until the LLD went through an RFP process, confirming that Sikich would be in consideration. The Committee agreed to the recommendation.

Director Weinstein provided a timeline for the RFP process. Committee members reviewed the RFP examples, discussed contract length, fees/pricing, questions, references, and format for the draft RFP. Treasurer Wang asked if adding other professional services to the RFP was desirable. Committee members suggested keeping the RFP specific to audit services.

Treasurer Wang asked for a motion to adjourn.

6. Adjourn

MOTION: President Fisher moved to adjourn the meeting. Trustee Sullivan seconded.

Voice Vote - All Aye

The meeting adjourned at 7:00 p.m.

Recorded by

Chris Knight, Recording Secretary

Approved by the Finance Committee on September 24, 2019

Approved by

Jenny Norton, Committee Chair