

PUBLIC/LEGAL NOTICE

The regular monthly Board meeting of the Lisle Library District (LLD) Board of Trustees will be held on December 12, 2018 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
December 12, 2018 - 7:00 p.m.

1. Roll call
2. Opportunity for visitors to speak
3. Consent Agenda - Action Required
 - a. Approve Minutes of the November 14, 2018 Board Meeting
 - b. Approve Minutes of the November 14, 2018 LLD Strategic Planning Committee Meeting
 - c. Acknowledge Treasurer's Report, 11/30/18, Investment Activity Report, 11/30/18, Current Assets Report, 11/30/18, Revenue Report, 11/30/18, and Expense Report, 11/30/18
 - d. Authorize Payment of Bills, 12/12/18
4. Director's Report
Assign Trustees for "Review of Bills Next Month"
Trustee Flint and Trustee Swistak reviewed the November billings in December.
President Fisher and Trustee Sullivan will review the December billings in January.
5. Assistant Director's Report
6. Committee Reports
 - a. Finance
 - b. Personnel/Policy
 - c. Physical Plant
7. Unfinished Business
8. New Business
 - a. Accept Annual Audit - Action Required
Annual presentation and acceptance of Library Audit, year ended June 30, 2018
 - b. Approve Illinois Municipal Retirement Fund (IMRF) contribution - Action Required
Affirm 18/19 budgeted \$50,000 funding to IMRF for retirement and disability benefits
 - c. Approve Per Capita Grant - Action Required
Approve the 2019 Illinois Public Library Per Capita and Equalization Aid Grant Application
 - d. Approve 2019 Holiday Closings - Action Required
Affirm Library holiday closing dates for the 2019 calendar year
 - e. Presentation: Friends of the Lisle Public Library District
 - f. Presentation: Kiwanis Club of Lisle
9. Opportunity for Trustee comments (five minutes)
Bartelli, Fisher, Flint, Hummel, Sullivan, Swistak, Wang
10. Adjourn

LISLE LIBRARY DISTRICT
BOARD MEETING
November 14, 2018 - 7:00 p.m.

1. Roll call

Present:

Jay Fisher - President

Thomas Hummel - Vice President

Longry Wang - Treasurer

Marjorie Bartelli - Secretary

Richard Flint - Trustee

Liz Sullivan - Trustee

Emily Swistak - Trustee

Also present:

Tatiana Weinstein - Director

Beth McQuillan - Assistant Director

Ginger Boskelly - Finance Director

Chris Knight - Recording Secretary

Will Savage - Director of Youth Services

2. Opportunity for visitors to speak

Two members of the public addressed the Board. The first visitor commented on the tax levy and the Director's introductory letter, compared LLD to other local area libraries, and talked about the LLD's fund balances. He stated that he did not see the value in the Library. The second visitor commented on a presentation Director Weinstein provided the Board at a previous meeting. She also mentioned that she was a heavy library user and that she saw a lot of value in the Library.

3. Consent Agenda

- a. Approve Minutes of the October 10, 2018 Board Meeting
- b. Acknowledge Treasurer's Report, 10/31/18, Investment Activity Report, 10/31/18, Current Assets Report, 10/31/18, Revenue Report, 10/31/18, and Expense Report, 10/31/18
- c. Authorize Payment of Bills, 11/14/18

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

Roll Call Vote - All Aye. The motion passed.

4. Director's Report

Assign Trustees for "Review of Bills Next Month."

President Fisher and Secretary Bartelli reviewed the October billings in November.

Trustee Flint and Trustee Swistak will review the November billings in December.

Director Weinstein announced that both staff and Trustees have completed the annual sexual harassment training in accordance with LLD Policy 901.

LIRA received a grant from ILA which facilitated the purchase of ice alert signs. LLD received one sign and installed it near the entrance. A second sign will be delivered soon.

Trustees were provided ILA Trustee Facts File chapters, a link to the Illinois Veteran's History Project, and a RAILS recommended video; all to fulfill the requirements for the Illinois Per Capita grant.

Director Weinstein and President Fisher attended an intergovernmental meeting on October 11th.

The IT Manager is working on upgrading and standardizing equipment throughout the Library.

The Library provided two college tours; 14 students from College of DuPage and 13 students from North Central College.

The Friends of the Lisle Public Library District had a book and media sale in October.

The Library received a Thanksgiving card from the Northern Illinois Food Bank.

The subscription to the periodical, The Voice, has arrived. All Board members have access to this trustee-oriented periodical as part of their group membership to United for Libraries.

Discussion: Trustees discussed the monthly statistics report. There were suggestions to highlight certain statistics within the Director's report each month.

5. Assistant Director's Report

Assistant Director McQuillan provided an update on the elevator project.

Several webinars on serving patrons with challenges/disabilities were reviewed by the Assistant Director, in an effort to choose one for staff/Trustees to view as a requirement for the Illinois Per Capita Grant.

Assistant Director McQuillan coordinated a group review of Chapter 8 in the Standards for Illinois Public Libraries with the Directors of the Adult and Youth Services Departments. This chapter covers Readers' Advisory and Reference Services; a required chapter review for the Illinois Per Capita Grant.

The Winter Read sign-up event is scheduled for the evening of Friday, December 7th. This all-ages event will include refreshments, live music, and crafts.

The Assistant Director participated in a webinar entitled, *Conducting a Library Facility Security Assessment*, presented by Dr. Steve Albrecht.

Discussion: Trustees asked about the elevator project timeline, the additional security cameras, and the new sign near the dumpsters.

6. Committee Reports

- a. Finance - The Committee met on October 22nd and reviewed the Library's investment strategy, and fund and investment policies.
- b. Personnel/Policy - The Committee did not meet. Trustee Flint stated that he'd likely schedule a meeting in January.

- c. Physical Plant - The Committee did not meet. Vice President Hummel stated that he'd soon connect with the Director regarding upcoming physical plant projects.
- d. LLD Strategic Planning - The Committee has fulfilled its role and was retired by the Board President.

7. Unfinished Business - None

8. New Business

- a. Approve Lisle Library District 2019-2022 Strategic Plan

MOTION: Vice President Hummel moved to approve the Lisle Library District 2019-2022 Strategic Plan. Trustee Sullivan seconded.

Discussion: Director Weinstein thanked the Committee for the thoughtful discussions and for crafting a solid plan for the next three years. Trustees commented on implementation, timelines, and thanked the Director for her work on the Plan.

President Fisher called for a vote on the motion.

Roll Call Vote - All Aye. The motion passed.

- b. Adopt Ordinance 18-06: Levy

MOTION: Vice President Hummel moved to adopt Ordinance 18-06: Levy. Treasurer Wang seconded.

Discussion: Director Weinstein provided an overview and recommended that the Board approve Ordinance 18-06. Trustees commented on the levy and thanked the Director and staff for their work.

President Fisher called for a vote on the motion.

Roll Call Vote - All Aye. The motion passed.

- c. Approve Certification of Compliance with TITA

MOTION: Trustee Flint moved to approve Certification of Compliance with TITA. Vice President Hummel seconded.

Roll Call Vote - All Aye. The motion passed.

- d. Approve LLD Investment Strategy

MOTION: Treasurer Wang moved to approve the LLD Investment Strategy. Trustee Sullivan seconded.

Discussion: Director Weinstein and Treasurer Wang provided an overview of the LLD Investment Strategy.

President Fisher called for a vote on the motion.

Roll Call Vote - All Aye. The motion passed.

- e. Approve LLD Policy 710: Fund Balances

MOTION: Treasurer Wang moved to approve LLD Policy 710: Fund Balances. Trustee Sullivan seconded.

Discussion: Treasurer Wang and Director Weinstein provided an overview of LLD Policy 710: Fund Balances. Trustee Sullivan thanked Treasurer Wang and Director Weinstein for their work on the policy.

President Fisher called for a vote on the motion.

Roll Call Vote - All Aye. The motion passed.

- f. Approve LLD Policy 720: Investments

MOTION: Treasurer Wang moved to approve LLD Policy 720: Investments. Trustee Sullivan seconded.

Discussion: Treasurer Wang provided an overview of LLD Policy 720: Investments. Vice President Hummel asked about the Illinois funds case. Treasurer Wang stated that the case is still unresolved.

President Fisher called for a vote on the motion.

Roll Call Vote - All Aye. The motion passed.

- g. Trustee conference report

Trustee Flint reported on his presentation and attendance at the October Illinois Library Association conference.

9. Opportunity for Trustee comments (five minutes)

Trustee Flint spoke about books he was currently reading and various presentations he'd given at other libraries. Vice President Hummel mentioned the Veteran's History Project and the veteran's memorial ceremony within the Village. Trustee Sullivan suggested tracking projects. Trustee Swistak thanked Director Weinstein for her work on the tax levy. Treasurer Wang talked about a Google business practice her employer was implementing.

10. Adjourn

MOTION: Trustee Flint moved to adjourn the meeting. Trustee Sullivan seconded.

Voice Vote - All Aye

The meeting adjourned at 8:10 p.m.

Recorded by

Chris Knight, Recording Secretary

Approved by the Board of Trustees on December 12, 2018.
Approved by

Marjorie Bartelli, Secretary of the LLD Board of Trustees

LISLE LIBRARY DISTRICT
LLD STRATEGIC PLANNING COMMITTEE
November 14, 2018 - 6:55 p.m.

1. Roll call

Present:

Jay Fisher - President | Chair

Thomas Hummel - Vice President

Longry Wang - Treasurer

Marjorie Bartelli - Secretary

Richard Flint - Trustee

Liz Sullivan - Trustee

Emily Swistak - Trustee

Will Savage - Director of Youth Services

Tatiana Weinstein - Director/Ex-officio

Beth McQuillan - Assistant Director/Ex-officio

Absent:

Elizabeth Hopkins - Director of Adult Services

Also Present:

Ginger Boskelly - Finance Director

Chris Knight - Recording Secretary

2. Opportunity for visitors to speak - None

3. Approve Minutes of the October November 1, 2018 LLD Strategic Planning Committee Meeting

MOTION: Trustee Flint moved to approve minutes of the November 1, 2018 LLD Strategic Planning Committee Meeting. Trustee Swistak seconded.

Roll Call Vote - All Aye. The motion passed.

4. Adjourn

MOTION: Trustee Flint moved to adjourn the meeting. Trustee Sullivan seconded.

Voice Vote - All Aye

The meeting adjourned at 6:56 p.m.

Recorded by

Chris Knight, Recording Secretary

Approved by the Board of Trustees on December 12, 2018.

Approved by

Jay Fisher, President/Committee Chair

Treasurer's Report as of November 30, 2018

Fund Name	Cash Balance 10/31/18	Cash Receipts this month	Cash Disbursed this month	Cash Balance 11/30/18	Financial Assets % W/ Spec Res	Financial Assets % W/O Spec Res
Corporate	7,319,357.99	69,952.74	350,155.65	7,039,155.08	63.11%	87.44%
Building Maintenance	94,504.63	2,043.01	21,039.80	75,507.84	0.68%	0.94%
IMRF	363,168.85	2,507.76	15,412.64	350,263.97	3.14%	4.35%
FICA	183,518.88	1,981.52	13,418.53	172,081.87	1.54%	2.14%
Working Cash	412,485.87	771.80	0.00	413,257.67	3.71%	5.13%
Subtotals	8,373,036.22	77,256.83	400,026.62	8,050,266.43	72.18%	100.00%
Special Reserve	3,073,667.72	29,547.72	264.99	3,102,950.45	27.82%	0.00%
	11,446,703.94	106,804.55	400,291.61	11,153,216.88	100.00%	100.00%

Treasurer

Date

11/30/2018

INVESTMENT ACTIVITY

INTEREST													
Company	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
IMET	1,486.16	1,497.02	1,447.03	1,660.23	1,600.34								7,690.78
Ehlers	1.46	10.70	1.47	1.04	0.86								15.53
Ehlers-Inv interest	1,204.39	6,782.39	5,597.35	4,977.99	9,606.48								28,168.60
MB Financial	5,010.51	4,791.21	6,050.57	6,224.69	5,702.43								27,779.41
Lisle	66.84	69.09	69.12	66.91	66.93								338.89
Lisle CD 2635	337.46	459.22	445.33	461.12	447.17								2,150.30
Lisle CD 2669	256.60	256.90	248.89	257.48	249.45								1,269.32
IL Funds	2,184.69	2,221.51	2,221.08	2,465.39	2,459.02								11,551.69
US Bank-9853	30.82	31.85	31.86	508.03	524.98								1,127.54
US Bank-9370	2.50	2.65	2.74	2.71	2.84								13.44
Switched to MM 2/18													
TOTALS	10,581.43	16,122.54	16,115.44	16,625.59	20,660.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,105.50

INVESTMENTS													
July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total	
100,000.00	118,000.00	30,000.00	150,000.00	250,000.00								648,000.00	
	231,914.00		189,926.50	249,998.68								671,839.18	
100,000.00	-113,914.00	30,000.00	-39,926.50	1.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-23,839.18	

CURRENT ASSETS
AT FAIR MARKET VALUE
November 30, 2018

	Purchased	Face Amt.	@	Coupon Rate	YTM	Paid	FMV	Due
Checking Accounts								
MB Operating Acct	11/3/2015	\$ 125,000.00	99.970	1.40	1.41	124,982.29	\$0.00	11/2/2018
MB Financial Now acct	11/4/2015	\$ 125,000.00	100.000	1.55	1.55	125,000.00	\$0.00	11/5/2018
MB Financial-petty cash	7/16/2015	\$ 214,915.16	100.000	1.35	1.35	214,915.16	\$224,942.90	1/16/2019
US Bank	3/9/2016	\$ 160,000.00	100.000	1.20	1.20	160,000.00	\$159,619.20	3/1/2019
E commerce	3/2/2016	\$ 16,000.00	107.615	4.10	1.56	16,409.06	\$15,054.90	4/1/2019
	5/16/2016	\$ 160,000.00	99.975	1.20	1.21	159,975.00	\$159,020.80	5/16/2019
	5/2/2016	\$ 25,000.00	102.191	2.00	1.27	25,757.47	\$24,886.75	6/1/2019
	2/16/2018	\$ 170,000.00	100.000	2.00	2.00	170,000.00	\$169,386.30	8/16/2019
	8/19/2016	\$ 125,000.00	100.000	1.20	1.20	124,952.50	\$123,721.25	8/19/2019
	9/7/2016	\$ 160,000.00	100.000	1.20	1.20	160,015.00	\$158,344.00	9/6/2019
	12/7/2015	\$ 60,000.00	100.000	1.25	1.58	59,398.02	\$59,256.00	10/2/2019
	12/23/2016	\$ 50,000.00	100.000	1.65	1.65	49,979.76	\$49,411.00	12/23/2019
	3/8/2017	\$ 225,000.00	100.000	1.70	1.70	224,902.50	\$221,764.50	3/9/2020
	12/20/2016	\$ 10,000.00	100.000	4.30	4.30	10,725.26	\$10,206.90	4/1/2020
	9/15/2018	\$ 249,999.99	100.000	2.50	2.50	249,999.99	\$249,999.99	4/15/2020
	5/2/2016	\$ 15,000.00	106.927	3.50	1.70	16,055.51	\$15,080.70	5/1/2020
	6/14/2017	\$ 110,000.00	99.950	1.90	1.90	109,960.00	\$108,270.80	6/15/2020
	7/11/2018	\$ 218,374.39	100.000	2.50	2.50	218,374.39	\$220,497.77	7/1/2020
	8/16/2017	\$ 130,000.00	100.000	1.90	1.90	129,950.00	\$127,595.00	8/17/2020
	9/20/2017	\$ 160,000.00	100.000	1.95	1.95	159,935.00	\$156,945.60	9/20/2020
	12/20/2016	\$ 50,000.00	100.000	2.57	2.57	50,284.43	\$49,556.50	10/1/2020
	7/30/2018	\$ 112,000.00	99.950	2.75	2.75	111,959.00	\$111,258.56	11/16/2020
	2/28/2017	\$ 175,000.00	100.000	2.00	2.00	175,000.00	\$171,092.25	2/26/2021
	12/28/2017	\$ 60,000.00	100.000	4.00	2.32	63,050.40	\$61,378.80	3/1/2021
	2/28/2017	\$ 170,000.00	100.000	2.00	2.00	169,930.00	\$165,525.60	5/28/2021
	8/20/2018	\$ 120,000.00	99.950	3.00	3.00	119,955.00	\$119,304.00	8/24/2021
	11/17/2016	\$ 100,000.00	102.896	2.45	1.83	103,209.06	\$98,338.00	10/1/2021
	10/1/2018	\$ 85,000.00	99.940	3.04	3.06	84,964.00	\$84,998.30	10/1/2021
	10/3/2018	\$ 105,000.00	99.950	3.05	3.06	104,962.50	\$104,462.40	10/4/2021
	5/14/2018	\$ 170,000.00	99.000	2.50	2.80	169,256.25	\$168,123.20	11/23/2021
	7/25/2017	\$ 155,000.00	100.000	2.00	2.00	155,223.39	\$150,883.20	12/29/2021
	8/29/2017	\$ 205,000.00	100.000	2.00	2.00	205,026.39	\$199,143.15	2/28/2022
	11/5/2018	\$ 250,000.00	100.000	3.05	3.05	249,998.68	\$249,125.00	3/28/2022
	9/19/2017	\$ 250,000.00	100.000	2.07	2.07	251,833.75	\$242,800.00	5/9/2022
							\$4,229,993.32	
							\$11,153,216.88	

TOTAL CURRENT ASSETS

Lisle Library District
Revenues through November 30, 2018 (42% of FY 18-19)
Special Reserve Only

REVENUES		Current Month Nov, 2018	YTD July - Nov 2018-2019	YTD Jul - Nov 2017-2018	FY 18-19 Annual Budget	FY 18-19 % of Budget to YTD
INTEREST/ DONATIONS						
70-02-4481-00	Interest Earned - Special Reserve	\$4,547.72	\$22,476.31	\$6,224.29	\$13,000.00	172.89 %
70-04-4587-10	Restricted - Transfer from Corporate F	\$25,000.00	\$125,000.00	\$125,000.00	\$300,000.00	41.67 %
TOTAL INTEREST & CASH DONATION		\$29,547.72	\$147,476.31	\$131,224.29	\$313,000.00	47.12 %
TOTAL REVENUES		\$29,547.72	\$147,476.31	\$131,224.29	\$313,000.00	47.12 %

Lisle Library District

Revenues through November 30, 2018 (42% of FY 18-19)

No Special Reserve reflected

	Current Month Nov, 2018	YTD July - Nov 2018-2019	YTD July - Nov 2017-2018	FY 17-18 Annual Budget	FY 17-18 % of Budget to YTD
REVENUES					
TAX LEVY					
10-01-4411-00 Tax Levy - Corp.	\$46,449.03	\$3,865,148.67	\$4,301,763.38	\$3,914,484.64	98.74 %
30-01-4413-00 Tax Levy - .02 Building/Maint.	\$1,862.55	\$154,987.46	\$135,278.77	\$152,136.05	101.87 %
40-01-4414-00 Tax Levy - IMRF	\$1,805.24	\$150,218.61	\$217,960.88	\$156,965.76	95.70 %
45-01-4415-00 Tax Levy - FICA	\$1,618.98	\$134,719.86	\$172,647.48	\$136,439.47	98.74 %
TOTAL TAX LEVY	\$51,735.80	\$4,305,074.60	\$4,827,650.51	\$4,360,025.92	98.74 %
BACK TAXES					
10-01-4441-00 Back Taxes - Corp.	\$0.00	\$2,065.96	\$11.07	\$40,000.00	5.16 %
30-01-4443-00 Back Taxes - .02 Building/Maint	\$0.00	\$60.55	\$0.24	\$0.00	0.00 %
40-01-4444-00 Back Taxes - IMRF	\$0.00	\$97.82	\$0.89	\$0.00	0.00 %
45-01-4445-00 Back Taxes - FICA	\$0.00	\$74.66	\$0.46	\$0.00	0.00 %
TOTAL BACK TAXES	\$0.00	\$2,298.99	\$12.66	\$40,000.00	5.75 %
PERSONAL PROPERTY REPLACEMENT TAX					
10-01-4461-00 Personal Property Repl. Tax - Corp	\$0.00	\$5,139.67	\$4,989.87	\$11,000.00	46.72 %
40-01-4462-00 Personal Property Repl. Tax - IMRF	\$0.00	\$296.62	\$287.98	\$600.00	49.44 %
45-01-4463-00 Personal Property Repl. Tax - FICA	\$0.00	\$46.60	\$45.25	\$100.00	46.60 %
TOTAL PERSONAL PROPERTY REPLACEMENT TAX	\$0.00	\$5,482.89	\$5,323.10	\$11,700.00	46.86 %
INTEREST INCOME					
10-02-4472-00 Interest Earned - Corp	\$14,095.46	\$50,273.49	\$13,852.98	\$35,000.00	143.64 %
30-02-4474-00 Interest Earned - .02 B/M	\$180.46	\$600.40	\$689.39	\$1,500.00	40.03 %
40-02-4475-00 Interest Earned - IMRF	\$702.52	\$2,556.06	\$1,947.27	\$4,000.00	63.90 %
45-02-4476-00 Interest Earned - FICA	\$362.54	\$1,280.94	\$1,100.96	\$2,300.00	55.69 %
80-02-4482-00 Interest Earned - Working Cash	\$771.80	\$2,918.30	\$1,880.92	\$4,000.00	72.96 %
TOTAL INTEREST INCOME	\$16,112.78	\$57,629.19	\$19,471.52	\$46,800.00	123.14 %
COUNTY INTEREST					
10-02-4511-00 County Interest - Corp	\$0.00	\$1,542.44	\$0.00	\$0.00	0.00 %

Lisle Library District
Revenues through November 30, 2018 (42% of FY 18-19)
 No Special Reserve reflected

	Current Month Nov, 2018	YTD July - Nov 2018-2019	YTD July - Nov 2017-2018	FY 17-18 Annual Budget	FY 17-18 % of Budget to YTD
TOTAL COUNTY INTEREST	\$0.00	\$1,542.44	\$0.00	\$0.00	0.00 %
UNREALIZED GAIN/LOSS ON INVESTMENTS					
10-02-4526-00 4526 - Unrealized Gain/Loss on Inves	\$5,330.56	(\$963.50)	\$0.00	\$0.00	0.00 %
TOTAL UNREALIZED GAIN/LOSS ON INVESTMENTS	\$5,330.56	(\$963.50)	\$0.00	\$0.00	0.00 %
DESK INCOME					
10-03-4531-00 Lost Books - Adult	\$110.27	\$1,188.07	\$1,395.67	\$3,500.00	33.94 %
10-03-4536-00 Non-Resident Fees	\$0.00	\$0.00	\$0.00	\$500.00	0.00 %
10-03-4540-00 Fines - Main Circ Desk	\$3,836.22	\$17,777.17	\$19,388.54	\$40,000.00	44.44 %
TOTAL DESK INCOME	\$3,946.49	\$18,965.24	\$20,784.21	\$44,000.00	43.10 %
UNRESTRICTED INCOME					
10-03-4550-00 Gifts - Unrestricted Corp	\$0.00	\$0.00	\$182.00	\$0.00	0.00 %
10-04-4562-00 Gifts-book purchases	\$0.00	\$0.00	\$90.00	\$0.00	0.00 %
10-04-4573-00 Copier Income	\$131.20	\$528.28	\$362.34	\$1,200.00	44.02 %
10-04-4583-00 Per Capita Grant	\$0.00	\$35,630.00	\$0.00	\$0.00	0.00 %
10-04-4584-00 Other Income - Corp.	\$0.00	\$2,708.00	\$3,458.87	\$1,000.00	270.80 %
TOTAL UNRESTRICTED INCOME	\$131.20	\$38,866.28	\$4,093.21	\$2,200.00	1,766.65 %
TOTAL REVENUES	\$77,256.83	\$4,428,896.13	\$4,877,335.21	\$4,504,725.92	98.32 %

Lisle Library District
Expenses through November 30, 2018 (42% of FY 18-19)
Special Reserve Only

		Cur Mth Nov 2018	YTD July - Nov 2018-2019	YTD July - Nov 2017-2018	FY 18-19 Annual Budget	FY 18-19 % of Budget to YTD
SPECIAL RESERVE EXPENSES						
RENTAL, MAINT AND EQUIP EXPENSES						
70-20-5660-00	Maint/Repairs-Bldg Structure (Spec R	\$0.00	\$0.00	\$0.00	\$30,000.00	0.00 %
70-65-5671-00	Furniture & Equipment (Spec Res)	\$264.99	\$3,764.99	\$0.00	\$200,000.00	1.88 %
70-65-5674-00	Consulting	\$0.00	\$0.00	\$13,697.44	\$50,000.00	0.00 %
TOTAL RENTAL, MAINT AND EQUIP EXPENSES		\$264.99	\$3,764.99	\$13,697.44	\$280,000.00	1.34 %
TOTAL SPECIAL RESERVE EXPENSES		\$264.99	\$3,764.99	\$13,697.44	\$280,000.00	1.34 %

Lisle Library District
Expenses through November 30, 2018 (42% of FY 18-19)
 No Special Reserve reflected

ALL EXPENSES		Current Month Nov 2018	YTD July - Nov 2018-2019	YTD July - Nov 2017-2018	FY 18-19 Annual Budget	FY 18-19 % of Budget to YTD
EMPLOYEE COSTS						
Salaries						
10-10-5603-10	Administrative - Reg. Hours	\$42,998.79	\$214,198.56	\$180,709.77	\$524,814.38	40.81 %
10-10-5603-20	Adult Services - Reg. Hours	\$45,309.03	\$227,288.64	\$198,189.48	\$549,285.24	41.38 %
10-10-5603-30	Youth Services - Reg. Hours	\$28,848.34	\$143,951.38	\$116,915.18	\$346,183.57	41.58 %
10-10-5603-50	Technical Services - Reg. Hours	\$23,149.96	\$112,705.26	\$99,710.13	\$272,021.81	41.43 %
10-10-5603-60	Circulation - Reg. Hours	\$41,074.36	\$204,698.46	\$174,250.90	\$513,846.15	39.84 %
10-10-5613-10	Administrative - Sunday Hrs.	(\$498.62)	\$0.00	\$2,587.15	\$0.00	0.00 %
10-10-5613-20	Adult Services - Sunday Hrs.	\$0.00	\$0.00	\$10,189.08	\$0.00	0.00 %
10-10-5613-30	Youth Services - Sunday Hrs.	\$0.00	\$0.00	\$6,448.56	\$0.00	0.00 %
10-10-5613-60	Circulation - Sunday Hrs.	\$0.00	\$0.00	\$13,241.02	\$0.00	0.00 %
Total Salaries		\$180,881.86	\$902,842.30	\$802,241.27	\$2,206,151.15	40.92 %
Health and Dental Ins.						
10-10-5621-10	Hosp. Ins. - Admin	\$4,543.59	\$22,706.15	\$23,186.00	\$59,000.00	38.49 %
10-10-5621-20	Hosp. Ins. - Adult Serv.	\$7,645.88	\$38,229.40	\$37,163.20	\$111,000.00	34.44 %
10-10-5621-30	Hosp. Ins. - YS	\$3,622.63	\$18,058.15	\$18,114.29	\$48,000.00	37.62 %
10-10-5621-50	Hosp. Ins. - Tech	\$3,105.74	\$15,528.70	\$14,681.56	\$42,000.00	36.97 %
10-10-5621-60	Hosp. Ins. - Circ	\$4,530.82	\$22,654.10	\$22,894.90	\$60,000.00	37.76 %
10-10-5622-10	Dental Ins. - Admin.	\$263.40	\$1,317.00	\$1,785.05	\$4,000.00	32.93 %
10-10-5622-20	Dental Ins. - Adult Serv	\$378.51	\$2,319.25	\$3,674.42	\$6,500.00	35.68 %
10-10-5622-30	Dental Ins. - YS	(\$62.99)	\$321.80	\$1,320.40	\$2,500.00	12.87 %
10-10-5622-50	Dental Ins. - Tech	\$127.02	\$1,104.25	\$1,487.12	\$4,000.00	27.61 %
10-10-5622-60	Dental Ins. - Circ	\$318.40	\$1,549.55	\$2,008.11	\$3,000.00	51.65 %
Total Health & Dental Ins.		\$24,473.00	\$123,788.35	\$126,315.05	\$340,000.00	36.41 %
Other Staff Benefits						
10-10-5646-00	5646 Unemployment Compensat	\$0.00	\$695.04	\$303.13	\$4,000.00	17.38 %
10-10-5623-00	CompPsych Assistance Plan	\$0.00	\$0.00	\$0.00	\$870.00	0.00 %
Total Other Staff Benefits		\$0.00	\$695.04	\$303.13	\$4,870.00	14.27 %

Lisle Library District

Expenses through November 30, 2018 (42% of FY 18-19)

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	Current Month Nov 2018	YTD July - Nov 2018-2019	YTD July - Nov 2017-2018	FY 18-19 Annual Budget	FY 18-19 % of Budget to YTD
FICA Expenses					
45-10-5625-10 FICA Expense - Admin	\$3,208.24	\$15,980.38	\$13,339.05	\$40,130.56	39.82 %
45-10-5625-20 FICA Expense - Adult Serv.	\$3,248.76	\$16,300.87	\$15,278.86	\$42,020.00	38.79 %
45-10-5625-30 FICA Expense - Youth Services	\$2,190.62	\$10,930.80	\$9,427.00	\$26,500.00	41.25 %
45-10-5625-50 FICA Expense - Tech Servs.	\$1,702.40	\$8,279.12	\$7,277.05	\$20,810.00	39.78 %
45-10-5625-60 FICA Expense - Circulation	\$3,068.51	\$15,290.84	\$13,951.84	\$39,310.00	38.90 %
Total FICA Expenses	\$13,418.53	\$66,782.01	\$59,273.80	\$168,770.56	39.57 %
IMRF Expenses					
40-10-5628-10 IMRF Expense - Admin	\$3,772.25	\$18,649.80	\$16,588.41	\$43,000.00	43.37 %
40-10-5628-20 IMRF Expense - Adult Servs	\$4,227.30	\$21,440.10	\$20,839.58	\$45,000.00	47.64 %
40-10-5628-30 IMRF Expense - Youth Services	\$2,432.07	\$12,053.39	\$10,919.14	\$28,000.00	43.05 %
40-10-5628-50 IMRF Expense - Tech Servs.	\$2,159.90	\$10,515.46	\$9,710.31	\$22,000.00	47.80 %
40-10-5628-60 IMRF Expense - Circulation	\$2,821.12	\$13,939.43	\$12,571.65	\$42,000.00	33.19 %
Total IMRF Expenses	\$15,412.64	\$76,598.18	\$70,629.09	\$180,000.00	42.55 %
TOTAL EMPLOYEE COSTS	\$234,186.03	\$1,170,705.88	\$1,058,762.34	\$2,899,791.71	40.37 %
BUILDING COSTS					
Utilities					
10-20-5650-00 Internet Service Provider	\$900.00	\$2,250.00	\$1,800.00	\$5,400.00	41.67 %
10-20-5651-00 INet	\$0.00	\$1,810.00	\$1,810.00	\$1,810.00	100.00 %
10-20-5652-00 Utilities - Phone	\$707.70	\$2,833.74	\$2,832.46	\$8,000.00	35.42 %
10-20-5653-00 Utilities - Gas	\$0.00	\$0.00	\$900.68	\$7,000.00	0.00 %
10-20-5654-00 Utilities - Sewer & Water	\$98.44	\$840.57	\$753.06	\$2,750.00	30.57 %
10-20-5655-00 Utilities - Electric	\$3,726.28	\$22,450.09	\$16,581.21	\$50,000.00	44.90 %
10-20-5656-00 Verizon	\$50.08	\$250.62	\$200.32	\$1,500.00	16.71 %
Total Utilities	\$5,482.50	\$30,435.02	\$24,877.73	\$76,460.00	39.81 %
Maintenance and Repairs					
10-20-5660-00 Maint Contracts - HVAC	\$1,200.00	\$2,400.00	\$2,400.00	\$5,000.00	48.00 %
10-20-5661-00 Maint Contracts - Maint. Service	\$2,448.23	\$15,746.63	\$13,387.00	\$36,750.00	42.85 %

Lisle Library District

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	Current Month Nov 2018	YTD July - Nov 2018-2019	YTD July - Nov 2017-2018	FY 18-19 Annual Budget	FY 18-19 % of Budget to YTD
10-20-5662-00 Maint Contr. - Landscape Serv.	\$987.50	\$4,919.38	\$3,967.52	\$34,500.00	14.26 %
10-20-5663-00 Maint/Repairs-Genl repairs, Sup	\$952.38	\$3,711.43	\$2,764.25	\$9,000.00	41.24 %
10-20-5664-00 Maint/Repairs-Non Contr. Work	\$0.00	\$4,236.50	\$6,860.62	\$18,700.00	22.66 %
10-20-5665-00 Rubbish Removal	\$179.09	\$968.05	\$895.45	\$2,500.00	38.72 %
Total Maintenance and Repairs	\$5,767.20	\$31,981.99	\$30,274.84	\$106,450.00	30.04 %
TOTAL BUILDING COSTS	\$11,249.70	\$62,417.01	\$55,152.57	\$182,910.00	34.12 %
OPERATING EXPENSES					
Postage and Printing					
10-25-5710-00 Postage	\$1,198.53	\$3,229.31	\$1,158.51	\$4,000.00	80.73 %
10-25-5710-10 Printing/Spec. Serv. - Adult	\$0.00	\$4,340.00	\$4,402.92	\$20,000.00	21.70 %
10-25-5711-00 Postage Special Serv	\$0.00	\$3,299.33	\$2,587.23	\$8,500.00	38.82 %
10-25-5712-00 Printing	\$0.00	\$69.00	\$347.36	\$1,000.00	6.90 %
Total Postage and Printing	\$1,198.53	\$10,937.64	\$8,496.02	\$33,500.00	32.65 %
Supplies					
10-25-5713-00 Office Supplies	\$516.80	\$1,985.94	\$1,830.87	\$5,000.00	39.72 %
10-25-5714-00 Circ. Material Supplies	\$200.36	\$3,351.68	\$1,644.16	\$9,500.00	35.28 %
10-25-5715-00 Copier Supplies	\$0.00	\$294.90	\$294.90	\$2,000.00	14.75 %
10-25-5716-00 Kitchen Supplies	\$296.84	\$1,632.36	\$1,547.80	\$6,500.00	25.11 %
10-25-5717-00 Processing Supplies	\$2,498.53	\$9,541.56	\$6,119.20	\$25,000.00	38.17 %
10-25-5718-00 Computer Supplies	\$564.72	\$4,121.04	\$3,998.13	\$14,500.00	28.42 %
Total Supplies	\$4,077.25	\$20,927.48	\$15,435.06	\$62,500.00	33.48 %
Other Operating Costs					
10-25-5719-00 Publishing	\$0.00	\$703.71	\$717.60	\$1,200.00	58.64 %
10-25-5722-15 Safety Deposit Box Rental	\$0.00	\$0.00	\$0.00	\$150.00	0.00 %
10-25-5723-00 Check Printing	\$200.59	\$200.59	\$0.00	\$250.00	80.24 %
10-25-5723-15 Bank Charges	\$211.72	\$1,355.64	\$755.60	\$1,750.00	77.47 %
10-25-5724-15 Local Travel	\$38.81	\$231.99	\$99.80	\$500.00	46.40 %
Total Other Operating Costs	\$451.12	\$2,491.93	\$1,573.00	\$3,850.00	64.73 %

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	Current Month Nov 2018	YTD July - Nov 2018-2019	YTD July - Nov 2017-2018	FY 18-19 Annual Budget	FY 18-19 % of Budget to YTD
TOTAL OPERATING EXPENSES	\$5,726.90	\$34,357.05	\$25,504.08	\$99,850.00	34.41 %
INSURANCE					
10-30-5750-00 Fidelity Bonds	\$0.00	\$0.00	\$2,400.00	\$2,300.00	0.00 %
10-30-5751-00 Property Damage (All-Peril)	(\$2,086.80)	(\$2,086.80)	\$4,809.36	\$23,000.00	(9.07)%
10-30-5754-00 5754 Workers Comp Insurance	\$0.00	\$0.00	\$2,645.00	\$6,400.00	0.00 %
TOTAL INSURANCE	(\$2,086.80)	(\$2,086.80)	\$9,854.36	\$31,700.00	(6.58)%
CONTRACTUAL SERVICES					
10-35-5760-00 Legal Services	\$675.00	\$1,515.00	\$0.00	\$20,000.00	7.58 %
10-35-5761-00 Collection Agency	\$98.45	\$232.70	\$205.85	\$700.00	33.24 %
10-35-5762-00 Other Contr Services - Admin	\$740.00	\$740.00	\$2,083.00	\$3,500.00	21.14 %
10-35-5763-00 Other Contr Srvcs-Tech Asst	\$3,877.17	\$7,665.17	\$18,866.81	\$30,000.00	25.55 %
10-35-5764-10 Other Contr Srvcs - Library Wid	\$0.00	\$0.00	\$0.00	\$4,500.00	0.00 %
10-35-5765-10 Investment Agency Consultants	\$578.37	\$3,423.67	\$2,284.14	\$7,000.00	48.91 %
10-35-5769-00 Acet Maint & Upgrades	\$0.00	\$0.00	\$9,818.12	\$7,574.00	0.00 %
10-35-5770-00 5770 Contractual - Audit Fee	\$8,500.00	\$8,500.00	\$8,250.00	\$8,500.00	100.00 %
10-35-5771-00 Payroll Service	\$999.54	\$2,521.80	\$2,617.51	\$7,700.00	32.75 %
TOTAL CONTRACTUAL SERVICES	\$15,468.53	\$24,598.34	\$44,125.43	\$89,474.00	27.49 %
PERSONNEL DEVELOPMENT					
Staff & Trustee Development					
10-40-5783-00 Dues - Staff	\$1,135.00	\$2,356.00	\$3,480.00	\$5,100.00	46.20 %
10-40-5784-00 Meetings - Staff	\$77.70	\$497.13	\$606.47	\$2,000.00	24.86 %
10-40-5785-00 Conferences - Staff	\$3,049.05	\$5,179.48	(\$3,463.21)	\$15,000.00	34.53 %
10-40-5786-00 Employee/Volunteer Recognition	\$0.00	\$68.90	\$67.84	\$2,000.00	3.45 %
10-40-5787-00 In-Service	\$0.00	\$1,717.34	\$1,777.41	\$3,000.00	57.24 %
10-40-5788-00 Training (Cont Ed) - Staff	\$65.00	\$930.32	\$366.00	\$1,500.00	62.02 %
10-45-5786-70 Dues - Trustee	\$75.00	\$75.00	\$75.00	\$525.00	14.29 %
10-45-5787-70 Conferences - Trustee	\$0.00	\$175.00	\$300.00	\$1,000.00	17.50 %
10-45-5788-70 Meetings - Trustee	\$0.00	\$0.00	\$30.00	\$1,000.00	0.00 %

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10-45-5789-70 Training-Trustees	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00 %
Total Staff & Trustee Development	\$4,401.75	\$10,999.17	\$3,239.51	\$32,125.00	34.24 %
TOTAL PERSONNEL DEVELOPMENT	\$4,401.75	\$10,999.17	\$3,239.51	\$32,125.00	34.24 %
EQUIPMENT COSTS					
Major Equipment					
10-48-5801-10 Polaris Maint (Corp)	\$0.00	\$44,119.10	\$44,571.07	\$50,000.00	88.24 %
Total Major Equipment	\$0.00	\$44,119.10	\$44,571.07	\$50,000.00	88.24 %
Minor Equipment					
10-48-5823-10 Minor Equip - Dir/Asst Dir	\$93.99	\$429.83	\$268.00	\$700.00	61.40 %
10-48-5823-20 Minor Equip - Adult Services	\$45.98	\$118.97	\$41.94	\$700.00	17.00 %
10-48-5823-30 Minor Equip - Youth	\$230.85	\$435.59	\$74.82	\$700.00	62.23 %
10-48-5823-50 Minor Equip - Tech Services	\$130.00	\$169.95	\$45.64	\$700.00	24.28 %
10-48-5823-60 Minor Equip - Circ	\$0.00	\$0.00	\$76.84	\$700.00	0.00 %
Total Minor Equipment	\$500.82	\$1,154.34	\$507.24	\$3,500.00	32.98 %
Equip Maint/Repairs & Rentals					
10-48-5843-00 Rental-Postage Meter	\$0.00	\$180.00	\$0.00	\$720.00	25.00 %
10-48-5845-00 Equip Maint/Repr-Contr-Lib. Wi	\$660.53	\$4,082.24	\$5,631.57	\$19,000.00	21.49 %
10-48-5846-00 Equip Maint/Repr-NonContr	\$2.58	\$2.58	\$485.33	\$1,000.00	0.26 %
Total Equip Maint/Repairs & Rentals	\$663.11	\$4,264.82	\$6,116.90	\$20,720.00	20.58 %
TOTAL EQUIPMENT COSTS	\$1,163.93	\$49,538.26	\$51,195.21	\$74,220.00	66.75 %
LIBRARY MEDIA					
Books					
10-50-5863-20 Literacy/ESL	\$0.00	\$2,709.57	\$4,532.38	\$9,000.00	30.11 %
10-50-5863-30 Books - Youth Serv	\$3,473.11	\$18,752.96	\$25,309.41	\$53,000.00	35.38 %
10-50-5863-50 Books - Tech Serv	\$0.00	\$100.00	\$0.00	\$200.00	50.00 %
10-50-5864-10 Books - Non Fiction	\$11,077.51	\$33,587.25	\$25,517.89	\$82,000.00	40.96 %

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10-50-5865-10 Books - Adult Fiction	\$9,190.97	\$30,011.84	\$24,115.84	\$68,500.00	43.81 %
10-50-5867-20 Ref Books - Adult Serv	\$4,560.62	\$6,636.15	\$3,621.37	\$22,000.00	30.16 %
Total Books	\$28,302.21	\$91,797.77	\$83,096.89	\$234,700.00	39.11 %
Databases					
10-50-5869-20 Internet Licensed DBases	\$2,419.00	\$96,815.34	\$91,783.62	\$126,500.00	76.53 %
10-50-5872-10 Dbases - Professional	\$397.50	\$3,002.55	\$8,124.85	\$10,000.00	30.03 %
10-50-5873-30 Dbases - Youth Serv	\$0.00	\$3,118.00	\$5,073.70	\$12,700.00	24.55 %
Total Databases	\$2,816.50	\$102,935.89	\$104,982.17	\$149,200.00	68.99 %
Audio-Visual Materials					
10-50-5890-30 A-V Mats - Youth Serv	\$1,250.64	\$6,853.46	\$4,852.68	\$18,000.00	38.07 %
10-50-5895-40 A-V Mats - Adult Serv	\$11,425.16	\$48,376.30	\$27,216.79	\$102,000.00	47.43 %
Total Audio-Visual Materials	\$12,675.80	\$55,229.76	\$32,069.47	\$120,000.00	46.02 %
Periodicals/Doc Delivery					
10-50-5900-20 Periodicals - Adult Serv	\$34,571.01	\$35,116.78	\$1,989.30	\$42,000.00	83.61 %
10-50-5900-30 Periodicals - Youth Serv. Dept.	\$309.80	\$309.80	\$0.00	\$800.00	38.73 %
10-50-5900-80 Periodicals - Prof. Collections	\$2,043.93	\$2,068.93	\$25.00	\$4,000.00	51.72 %
10-50-5871-20 Document Delivery	\$124.90	\$21,166.73	\$20,537.04	\$22,000.00	96.21 %
Total Periodicals/Doc Delivery	\$37,049.64	\$58,662.24	\$22,551.34	\$68,800.00	85.26 %
TOTAL LIBRARY MEDIA	\$80,844.15	\$308,625.66	\$242,699.87	\$572,700.00	53.89 %
PROGRAMS AND READER'S SERVICES					
Programs					
10-60-5931-10 Programs - Adult Services	\$1,426.28	\$6,663.76	\$7,043.53	\$16,000.00	41.65 %
10-60-5931-30 Programs - Youth Serv. Dept.	\$727.06	\$4,118.51	\$2,406.90	\$11,000.00	37.44 %
10-60-5931-40 Online Marketing	\$7.82	\$1,463.24	\$1,083.98	\$1,800.00	81.29 %
10-60-5931-50 Community Relations	\$35.98	\$3,250.03	(\$11.14)	\$6,500.00	50.00 %
Total Programs	\$2,197.14	\$15,495.54	\$10,523.27	\$35,300.00	43.90 %

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Readers Service's					
10-60-5940-10 Reader Services - Adult Serv. De	\$0.00	\$1,824.89	\$174.33	\$2,000.00	91.24 %
10-60-5940-30 Reader Services - Youth Serv. D	\$835.49	\$2,108.93	\$626.12	\$5,000.00	42.18 %
Total Readers Services's	\$835.49	\$3,933.82	\$800.45	\$7,000.00	56.20 %
TOTAL PROGRAMS AND READER'S SERVICES	\$3,032.63	\$19,429.36	\$11,323.72	\$42,300.00	45.93 %
RESTRICTED USAGE EXPENSES					
10-80-5984-80 Transfer to Special Reserve	\$25,000.00	\$125,000.00	\$125,000.00	\$300,000.00	41.67 %
10-80-5986-80 IMRF Funding	\$0.00	\$0.00	\$0.00	\$50,000.00	0.00 %
TOTAL RESTRICTED USAGE EXPENSES	\$25,000.00	\$125,000.00	\$125,000.00	\$350,000.00	35.71 %
.02 BLDG/MAINT EXPENSES					
30-65-5920-00 Network - Purchases (.02 B/M)	\$5,903.07	\$8,145.05	\$1,650.84	\$60,000.00	13.58 %
30-65-5925-00 Network - Maint. (.02 B/M)	\$1,811.73	\$7,785.96	\$7,911.52	\$30,000.00	25.95 %
30-65-5926-00 Maint - Bldg Structure (.02 B/M)	\$13,325.00	\$55,562.34	\$21,767.50	\$65,000.00	85.48 %
Total .02 BLDG/MAINT EXPENSES	\$21,039.80	\$71,493.35	\$31,329.86	\$155,000.00	46.12 %
CONTINGENCY					
10-90-5999-00 Contingency	\$0.00	\$0.00	\$0.00	\$25,000.00	0.00 %
Total	\$0.00	\$0.00	\$0.00	\$25,000.00	0.00 %
TOTAL ALL EXPENSES	\$400,026.62	\$1,875,077.28	\$1,658,186.95	\$4,555,070.71	41.16 %

Lisle Library District

Accounts Payable for December 12, 2018

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Anderson Pest Solutions Anderson Pest Solutions	12/12/2018 4984335	Nov 2018 Pest Control Invoice	Paid	10-20-5661-00	Maint Contracts - Maint. Service	\$145.23
Baker & Taylor (C4053863) Baker & Taylor (C4053863)	12/12/2018 113018	YS Continuations Invoice	Paid	10-50-5863-30	Books - Youth Serv	\$18.67
					<i>Totals for Anderson Pest Solutions:</i>	<u>\$145.23</u>
Baker & Taylor (L4171582) Baker & Taylor (L4171582)	12/12/2018 113018	Audio Books & Processing Invoice	Paid	10-50-5895-40 10-25-5717-00	A-V Matls - Adult Serv Processing Supplies	\$1,043.88 \$130.00
					<i>Totals for Baker & Taylor (C4053863):</i>	<u>\$18.67</u>
Baker & Taylor (C5223353) Baker & Taylor (C5223353)	12/12/2018 113018	Continuations Invoice	Paid	10-50-5867-20	Ref Books - Adult Serv	\$1,263.72
					<i>Totals for Baker & Taylor (L4171582):</i>	<u>\$1,173.88</u>
Baker & Taylor (C5223433) Baker & Taylor (C5223433)	12/12/2018 113018	Continuations Invoice	Paid	10-50-5864-10	Books - Non Fiction	\$753.35
					<i>Totals for Baker & Taylor (C5223353):</i>	<u>\$1,263.72</u>
Baker & Taylor (L0334152) Baker & Taylor (L0334152)	12/12/2018 113018	Circ & Processing Invoice	Paid	10-50-5864-10 10-25-5717-00	Books - Non Fiction Processing Supplies	\$14,882.24 \$637.06
					<i>Totals for Baker & Taylor (C5223433):</i>	<u>\$753.35</u>
Baker & Taylor (L3965522) Baker & Taylor (L3965522)	12/12/2018 113018	Unprocessed Invoice	Paid	10-50-5864-10	Books - Non Fiction	\$27.63
					<i>Totals for Baker & Taylor (L0334152):</i>	<u>\$15,519.30</u>
Baker & Taylor (L4171782) Baker & Taylor (L4171782)					<i>Totals for Baker & Taylor (L3965522):</i>	<u>\$27.63</u>

Accounts Payable for December 12, 2018

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Baker & Taylor (L4171782)	12/12/2018 113018	Auto Yours & Processing Invoice	Paid	10-50-5863-30 10-25-5717-00	Books - Youth Serv Processing Supplies	\$907.24 \$9.65
Baker & Taylor (L4342812)					<i>Totals for Baker & Taylor (L4171782):</i>	<u>\$916.89</u>
Baker & Taylor (L4342812)	12/12/2018 113018	Books - YS & Processing Invoice	Paid	10-50-5863-30 10-25-5717-00	Books - Youth Serv Processing Supplies	\$419.50 \$11.70
Baker & Taylor (L5202982)					<i>Totals for Baker & Taylor (L4342812):</i>	<u>\$431.20</u>
Baker & Taylor (L5202982)	12/12/2018 113018	PBS & Processing Invoice	Paid	10-50-5865-10 10-25-5717-00	Books - Adult Fiction Processing Supplies	\$191.36 \$46.00
Baker & Taylor (L5425632)					<i>Totals for Baker & Taylor (L5202982):</i>	<u>\$237.36</u>
Baker & Taylor (L5425632)	12/12/2018 113018	Books - YS & Processing Invoice	Paid	10-50-5863-30 10-25-5717-00	Books - Youth Serv Processing Supplies	\$1,619.18 \$80.50
Baker & Taylor (L5543202)					<i>Totals for Baker & Taylor (L5425632):</i>	<u>\$1,699.68</u>
Baker & Taylor (L5543202)	12/12/2018 113018	Books - Fiction & Processing Invoice	Paid	10-50-5865-10 10-25-5717-00	Books - Adult Fiction Processing Supplies	\$6,736.41 \$265.90
Bear Landscape Group					<i>Totals for Baker & Taylor (L5543202):</i>	<u>\$7,002.31</u>
Bear Landscape Group	12/12/2018 5462	Planters Invoice	Paid	10-20-5662-00	Maint Contr. - Landscape Serv.	\$90.00
Ginger Boskelly					<i>Totals for Bear Landscape Group:</i>	<u>\$90.00</u>
Ginger Boskelly	12/12/2018 111318	Reimburse Mileage Invoice	Paid	10-25-5724-15	Local Travel	\$15.86
Mallory Caise					<i>Totals for Ginger Boskelly:</i>	<u>\$15.86</u>
Mallory Caise	12/12/2018 110818	YA Thursday Invoice	Paid	10-60-5931-30	Programs - Youth Serv. Dept.	\$31.98

Lisle Library District

Accounts Payable for December 12, 2018

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Case Lots, Inc. Case Lots, Inc.	12/12/2018 005956	Misc. Kitchen Supplies Invoice	Paid	10-25-5716-00	Kitchen Supplies	\$1,041.10
	<i>Totals for Mallory Caise:</i>					<u>\$31.98</u>
CDW Government CDW Government	12/12/2018 PXC0576	6 Gbic Ethernet Connectors f Invoice	Paid	30-65-5920-00	Network - Purchases (.02 B/M)	\$1,841.88
	12/12/2018 PWM6628	6 Battery Backup Units for M Invoice	Paid	30-65-5925-00	Network - Maint. (.02 B/M)	\$1,194.00
	12/12/2018 PXS375	Imaging Unit for AS Printer Invoice	Paid	10-25-5718-00	Computer Supplies	\$239.39
	<i>Totals for Case Lots, Inc.:</i>					<u>\$1,041.10</u>
Chicago Tribune Chicago Tribune	12/12/2018 30102321	Newspaper Invoice	Paid	10-50-5900-20	Periodicals - Adult Serv	\$260.00
	<i>Totals for CDW Government:</i>					<u>\$3,275.27</u>
Compact Disc Source Compact Disc Source	12/12/2018 76015	Music CDs Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv	\$538.99
	12/12/2018 76015	Processing Invoice	Paid	10-25-5717-00	Processing Supplies	\$220.21
	12/12/2018 76059	Music CDs Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv	\$218.24
	12/12/2018 76058	Processing Invoice	Paid	10-25-5717-00	Processing Supplies	\$81.03
	12/12/2018 76098	Music CDs Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv	\$160.00
	<i>Totals for Chicago Tribune:</i>					<u>\$260.00</u>

Accounts Payable for December 12, 2018

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Complete Cleaning Company Complete Cleaning Company	12/12/2018 76099	Processing Invoice	Paid	10-25-5717-00	Processing Supplies	\$63.48
	12/12/2018 76128	Music CDs Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv	\$126.48
	12/12/2018 76127	Processing Invoice	Paid	10-25-5717-00	Processing Supplies	\$48.43
	<i>Totals for Compact Disc Source:</i>					<u>\$1,456.86</u>
Direct Energy Business Direct Energy Business	12/12/2018 C08156	Cleaning December 2018 Invoice	Paid	10-20-5661-00	Maint Contracts - Maint. Service	\$2,303.00
	<i>Totals for Complete Cleaning Company:</i>					<u>\$2,303.00</u>
DuPage County Public Works DuPage County Public Works	12/12/2018 18332003668467	Usage Invoice	Paid	10-20-5655-00	Utilities - Electric	\$3,732.70
	<i>Totals for Direct Energy Business:</i>					<u>\$3,732.70</u>
Easypemrit Postage Easypemrit Postage	12/12/2018 111418	Usage Invoice	Paid	10-20-5654-00	Utilities - Sewer & Water	\$111.26
	<i>Totals for DuPage County Public Works:</i>					<u>\$111.26</u>
Easypemrit Postage Easypemrit Postage	12/12/2018 122318	Late Fees & Send Pro Invoice	Paid	10-25-5710-00	Postage	\$80.93
	<i>Totals for Easypemrit Postage:</i>					<u>\$80.93</u>
EnvisionWare, INC. EnvisionWare, INC.	12/12/2018 INV-US-37741	Library Document Station In Invoice	Paid	30-65-5925-00	Network - Maint. (.02 B/M)	\$450.00
	12/12/2018 INV-US-39457	Payware PCI Compliance Invoice	Paid	30-65-5925-00	Network - Maint. (.02 B/M)	\$167.00
	<i>Totals for EnvisionWare, INC.:</i>					<u>\$617.00</u>

Lisle Library District

Accounts Payable for December 12, 2018

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Findaway World Findaway World	12/12/2018 272139	Bookpacks Invoice	Paid	10-50-5890-30	A-V Matls - Youth Serv	\$89.99
Pam Freer Pam Freer	12/12/2018 120118	Book Group Supplies - Decem Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$20.50
					<i>Totals for Findaway World:</i>	<u>\$89.99</u>
Garvey's Office Products Garvey's Office Products	12/12/2018 PINV1632224	Supplies for Circ Services Invoice	Paid	10-25-5714-00	Circ. Material Supplies	\$29.97
	12/12/2018 PINV1638841	Calendars Invoice	Paid	10-25-5713-00	Office Supplies	\$10.59
	12/12/2018 PINV16422662	Desk Calendars Invoice	Paid	10-25-5713-00	Office Supplies	\$34.47
	12/12/2018 PINV1638989	Coffee Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$29.98
					<i>Totals for Garvey's Office Products:</i>	<u>\$105.01</u>
Gail Graziani Gail Graziani	12/12/2018 111018	Windyeon Invoice	Paid	10-40-5785-00	Conferences - Staff	\$55.00
	12/12/2018 112818	Book Group Supplies Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$11.78
					<i>Totals for Gail Graziani:</i>	<u>\$66.78</u>
Grey House Publishing Grey House Publishing	12/12/2018 351350	Senior High Core Collection Invoice	Paid	10-50-5867-20	Ref Books - Adult Serv	\$307.50
					<i>Totals for Grey House Publishing:</i>	<u>\$307.50</u>

Accounts Payable for December 12, 2018

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Hagg Press	12/12/2018 106908	Dec. 2018 - Jan 2019 Newslet Invoice	Paid	10-25-5710-10	Printing/Spec. Serv. - Adult	\$2,170.00
Sandy Hayes Sandy Hayes	12/12/2018 111518	Spiceworks IT Meeting Invoice	Paid	10-40-5784-00	Meetings - Staff	\$24.63
					<i>Totals for Hagg Press:</i>	<u>\$2,170.00</u>
Helen Plum Memorial Library Helen Plum Memorial Library	12/12/2018 31502003793328	Reciprocal Borrowing Loss Invoice	Paid	10-50-5864-10	Books - Non Fiction	\$16.00
					<i>Totals for Sandy Hayes:</i>	<u>\$24.63</u>
HR Source HR Source	12/12/2018 8230	Training for Department Head Invoice	Paid	10-40-5787-00 10-40-5788-00	In-Service Training (Cont Ed) - Staff	\$1,200.00 \$550.00
					<i>Totals for Helen Plum Memorial Library:</i>	<u>\$16.00</u>
IHLS - OCLC IHLS - OCLC	12/12/2018 17747	ILL Fee Management Invoice	Paid	10-50-5871-20	Document Delivery	\$16.25
					<i>Totals for HR Source:</i>	<u>\$1,750.00</u>
Impact Networking, LLC Impact Networking, LLC	12/12/2018 1265824	Paper Invoice	Paid	10-25-5715-00	Copier Supplies	\$294.90
	12/12/2018 1264735	Ink Cartridges for Staff/Publi Invoice	Paid	10-25-5718-00	Computer Supplies	\$1,949.00
					<i>Totals for IHLS - OCLC:</i>	<u>\$16.25</u>
Innovative Interfaces Innovative Interfaces	12/12/2018 INV-INC20096	Content Carousel Maintenance Invoice	Paid	10-48-5801-10	Polaris Maint (Corp)	\$142.10
	12/12/2018 INV-INC20102	Polaris Automatic Authority C Invoice	Paid	10-48-5801-10	Polaris Maint (Corp)	\$900.00
					<i>Totals for Impact Networking, LLC:</i>	<u>\$2,243.90</u>

Lisle Library District

Accounts Payable for December 12, 2018

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Bennett Joseph						
Bennett Joseph	12/12/2018 041919	All Ages Intermediate Chcss Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$250.00
					<i>Totals for Innovative Interfaces:</i>	<u>\$1,042.10</u>
Jackie Kilcran						
Jackie Kilcran	12/12/2018 112618	Ice Melt Lock De-Icer Invoice	Paid	10-20-5663-00	Maint/Repairs-Genl repairs, Supplies	\$11.96
					<i>Totals for Bennett Joseph:</i>	<u>\$250.00</u>
Yolanda Kocemba						
Yolanda Kocemba	12/12/2018 090118	Reimburse Mileage Invoice	Paid	10-25-5724-15	Local Travel	\$36.19
					<i>Totals for Jackie Kilcran:</i>	<u>\$48.15</u>
Konica Minolta Premier Finance						
Konica Minolta Premier Finance	12/12/2018 372525634	ESL for You! Teacher Stipen Invoice	Paid	10-50-5863-20	Literacy/ESL	\$1,254.00
					<i>Totals for Yolanda Kocemba:</i>	<u>\$1,254.00</u>
Sarah Margalus						
Sarah Margalus	12/12/2018 032819	Copier Lease Invoice	Paid	10-48-5845-00	Equip Maint/Repr-Contr-Lib. Wide	\$211.10
					<i>Totals for Konica Minolta Premier Finance:</i>	<u>\$211.10</u>
Midwest Tape (7288)						
Midwest Tape (7288)	12/12/2018 120318	Program: Teen - Screen Print Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$235.00
					<i>Totals for Sarah Margalus:</i>	<u>\$235.00</u>
Midwest Tape (7291)						
Midwest Tape (7291)	12/12/2018 120318	DVDs/Blu-rays w/Processing Invoice	Paid	10-50-5895-40 10-25-5717-00	A-V Matls - Adult Serv Processing Supplies	\$2,549.22 \$656.35
					<i>Totals for Midwest Tape (7288):</i>	<u>\$3,205.57</u>

Lisle Library District

Accounts Payable for December 12, 2018

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Midwest Tape (7291)	12/12/2018 120318	JH CDs, YS DVD/Blu-rays Invoice	Paid	10-50-5890-30	A-V Matls - Youth Serv	\$15.99
Midwest Tape					<i>Totals for Midwest Tape (7291):</i>	<u>\$15.99</u>
Midwest Tape	12/12/2018 96675682	Hoopla Content Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv	\$3,768.84
Monaco Mechanical Service, Inc.					<i>Totals for Midwest Tape:</i>	<u>\$3,768.84</u>
Monaco Mechanical Service, Inc.	12/12/2018 18212	Repair Lobby Heater Invoice	Paid	10-20-5664-00	Maint/Repairs-Non Contr. Work	\$960.71
Montano's Landscaping & Nursery, Inc					<i>Totals for Monaco Mechanical Service, Inc.:</i>	<u>\$960.71</u>
Montano's Landscaping & Nursery, Inc	12/12/2018 120118	Snow Removal & Salt Invoice	Paid	10-20-5662-00	Maint Contr. - Landscape Serv.	\$5,900.00
NCPERS - IL IMRF					<i>Totals for Montano's Landscaping & Nursery, Inc:</i>	<u>\$5,900.00</u>
NCPERS - IL IMRF	12/12/2018 4602122018	Payroll Withholding Invoice	Paid	10-00-2638-00	Vol. Life (NCPERS)	\$96.00
NICOR					<i>Totals for NCPERS - IL IMRF:</i>	<u>\$96.00</u>
NICOR	12/12/2018 110418	Usage Invoice	Paid	10-20-5653-00	Utilities - Gas	\$250.40
Oak Lawn Public Library					<i>Totals for NICOR:</i>	<u>\$250.40</u>
Oak Lawn Public Library	12/12/2018 041118	Replacement Cost for ILL It Invoice	Paid	10-50-5871-20	Document Delivery	\$63.00
Outsource Solutions Group, Inc.					<i>Totals for Oak Lawn Public Library:</i>	<u>\$63.00</u>
Outsource Solutions Group, Inc.	12/12/2018 44257	Backup Software Licenses Invoice	Paid	30-65-5925-00	Network - Maint. (.02 B/M)	\$225.00

Lisle Library District

Accounts Payable for December 12, 2018

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
OverDrive, Inc. OverDrive, Inc.	12/12/2018 CD0110718216284	Advantage Invoice	Paid	10-50-5895-40	A-V Mats - Adult Serv	\$225.00
					Totals for Outsource Solutions Group, Inc.:	\$1,000.00
Paddock Publications Paddock Publications	12/12/2018 384582-2019	Daily Herald Subscription Invoice	Paid	10-50-5900-20	Periodicals - Adult Serv	\$547.00
					Totals for OverDrive, Inc.:	\$1,000.00
Winona Patterson Winona Patterson	12/12/2018 112118	Display Materials Invoice	Paid	10-60-5940-10	Reader Services - Adult Serv. Dept.	\$20.90
					Totals for Paddock Publications:	\$547.00
Paul's Home Improvement Paul's Home Improvement XXX-XX-5264	12/12/2018 120318	Strip, Stain & Varnish Railing Invoice	Paid	10-20-5664-00	Maint/Repairs-Non Contr. Work	\$1,500.00
					Totals for Winona Patterson:	\$20.90
Petty Cash Checking Account Petty Cash Checking Account	12/12/2018 112718	Replenish Account Invoice	Paid	10-03-4540-00 10-60-5931-10	Fines - Main Circ Desk Programs - Adult Services	\$230.15 \$80.00
					Totals for Paul's Home Improvement:	\$1,500.00
Physio-Control, Inc. Physio-Control, Inc.	12/12/2018 118091139	AED Supplies Invoice	Paid	10-25-5713-00	Office Supplies	\$234.00
					Totals for Physio-Control, Inc.:	\$310.15
PrintSmart PrintSmart	12/12/2018 32982	Promotional Signs Invoice	Paid	10-60-5931-50	Community Relations	\$354.00
					Totals for PrintSmart:	\$234.00

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Accounts Payable for December 12, 2018

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
ProQuest LLC ProQuest LLC	12/12/2018 70544695	Ancestry/Heritage Renewal Invoice	Paid	10-50-5869-20	Internet Licensed DBases	\$3,082.96
	<i>Totals for ProQuest LLC:</i>					<u>\$3,082.96</u>
Recorded Books, LLC Recorded Books, LLC	12/12/2018 76006511	Audio Books Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv	\$289.80
	<i>Totals for Recorded Books, LLC:</i>					<u>\$289.80</u>
Republic Services Republic Services	12/12/2018 0551-014237508	Rubbish 12/1 - 12/31/18 Invoice	Paid	10-20-5665-00	Rubbish Removal	\$179.09
	<i>Totals for Republic Services:</i>					<u>\$179.09</u>
Will Savage Will Savage	12/12/2018 110218	LACONI Invoice	Paid	10-40-5784-00	Meetings - Staff	\$43.82
	12/12/2018 111518	LACONI Meeting Invoice	Paid	10-40-5784-00	Meetings - Staff	\$18.31
Noelle Spicher Noelle Spicher	12/12/2018 112118	Wrapped Books Invoice	Paid	10-60-5940-30	Reader Services - Youth Serv. Dept.	\$17.96
	12/12/2018 112818	PJ Storytime Invoice	Paid	10-60-5931-30	Programs - Youth Serv. Dept.	\$6.66
Noelle Spicher Noelle Spicher	12/12/2018 110718	Teen Program Supplies Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$6.73
	<i>Totals for Will Savage:</i>					<u>\$86.75</u>
Staples Advantage Staples Advantage	12/12/2018 1621926862	Misc. Office, Kitchen & Jani Invoice	Paid	10-25-5713-00	Office Supplies	\$191.74
	<i>Totals for Noelle Spicher:</i>					<u>\$6.73</u>
Staples Advantage Staples Advantage	12/12/2018 1621926862	Misc. Office, Kitchen & Jani Invoice	Paid	10-25-5716-00	Kitchen Supplies	\$219.59
	<i>Totals for Noelle Spicher:</i>					<u>\$168.35</u>

Lisle Library District

Accounts Payable for December 12, 2018

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Stephens Plumbing and Heating Stephens Plumbing and Heating	12/12/2018 204121	Repair West End Rest Room Invoice	Paid	10-20-5664-00	Maint/Repairs-Non Contr. Work	\$249.00
Swank Movie Licensing USA Swank Movie Licensing USA	12/12/2018 2592919	Copyright Compliance Invoice	Paid	10-50-5872-10	Dbases - Professional	\$921.00
Swank Movie Licensing USA Swank Movie Licensing USA					<i>Totals for Stephens Plumbing and Heating:</i>	<i>\$249.00</i>
Samantha Thompson Samantha Thompson	12/12/2018 100918	ILA Conference Invoice	Paid	10-40-5785-00	Conferences - Staff	\$46.18
Samantha Thompson Samantha Thompson	12/12/2018 100818	ILA Conference Invoice	Paid	10-40-5785-00	Conferences - Staff	\$167.23
Samantha Thompson Samantha Thompson					<i>Totals for Swank Movie Licensing USA:</i>	<i>\$921.00</i>
Toshiba Business Solutions, USA Toshiba Business Solutions, USA	12/12/2018 14968125	Quarterly Adult Floor Photocopy Invoice	Paid	10-48-5845-00	Equip Maint/Repr-Contr-Lib. Wide	\$91.08
Toshiba Business Solutions, USA Toshiba Business Solutions, USA					<i>Totals for Toshiba Business Solutions, USA:</i>	<i>\$91.08</i>
Unique Management Services, Inc. Unique Management Services, Inc.	12/12/2018 475263	Collection Accounts October Invoice	Paid	10-35-5761-00	Collection Agency	\$53.70
University of Illinois Press University of Illinois Press	12/12/2018 3511081-19	IL State Historical Subscriptic Invoice	Paid	10-50-5900-20	Periodicals - Adult Serv	\$75.00
University of Illinois Press University of Illinois Press					<i>Totals for University of Illinois Press:</i>	<i>\$75.00</i>
Village of Lisle Village of Lisle	12/12/2018 3600000267	Monthly Internet Access Invoice	Paid	10-20-5654-00	Utilities - Sewer & Water	\$450.00

Lisle Library District

Accounts Payable for December 12, 2018

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
	12/12/2018 112818	Usage Invoice	Paid	10-20-5654-00	Utilities - Sewer & Water	\$98.44
	<i>Totals for Village of Lisle:</i>					<u>\$548.44</u>
Woodridge Public Library Woodridge Public Library	12/12/2018 730123766601	Reciprocal Borrowing Loss Invoice	Paid	10-50-5863-30	Books - Youth Serv	\$16.00
<i>Totals for Woodridge Public Library:</i>						<u>\$16.00</u>

Lisle Library District

Accounts Payable for December 12, 2018

Account Summary

Account Number	Description	Net Amount
10-00-2638-00	Vol. Life (NCPERS)	\$96.00
10-03-4540-00	Fines - Main Circ Desk	\$230.15
10-20-5653-00	Utilities - Gas	\$250.40
10-20-5654-00	Utilities - Sewer & Water	\$659.70
10-20-5655-00	Utilities - Electric	\$3,732.70
10-20-5661-00	Maint Contracts - Maint. Service	\$2,448.23
10-20-5662-00	Maint Contr. - Landscape Serv.	\$5,990.00
10-20-5663-00	Maint/Repairs-Genl repairs, Supplies	\$180.31
10-20-5664-00	Maint/Repairs-Non Contr. Work	\$2,709.71
10-20-5665-00	Rubbish Removal	\$179.09
10-25-5710-00	Postage	\$80.93
10-25-5710-10	Printing/Spec. Serv. - Adult	\$2,170.00
10-25-5713-00	Office Supplies	\$470.80
10-25-5714-00	Circ. Material Supplies	\$29.97
10-25-5715-00	Copier Supplies	\$294.90
10-25-5716-00	Kitchen Supplies	\$1,260.69
10-25-5717-00	Processing Supplies	\$2,250.31
10-25-5718-00	Computer Supplies	\$2,188.39
10-25-5724-15	Local Travel	\$52.05
10-35-5761-00	Collection Agency	\$53.70
10-40-5784-00	Meetings - Staff	\$86.76
10-40-5785-00	Conferences - Staff	\$268.41
10-40-5787-00	In-Service	\$1,200.00
10-40-5788-00	Training (Cont Ed) - Staff	\$550.00
10-48-5801-10	Polaris Maint (Corp)	\$1,042.10
10-48-5845-00	Equip Maint/Repr-Contr-Lib. Wide	\$302.18
10-50-5863-20	Literacy/ESL	\$1,254.00
10-50-5863-30	Books - Youth Serv	\$2,980.59
10-50-5864-10	Books - Non Fiction	\$15,679.22
10-50-5865-10	Books - Adult Fiction	\$6,927.77
10-50-5867-20	Ref Books - Adult Serv	\$1,571.22
10-50-5869-20	Internet Licensed DBases	\$3,082.96
10-50-5871-20	Document Delivery	\$79.25

Lisle Library District Accounts Payable for December 12, 2018

10-50-5872-10	Dbases - Professional	\$921.00
10-50-5890-30	A-V Matls - Youth Serv	\$105.98
10-50-5895-40	A-V Matls - Adult Serv	\$9,695.45
10-50-5900-20	Periodicals - Adult Serv	\$882.00
10-60-5931-10	Programs - Adult Services	\$633.99
10-60-5931-30	Programs - Youth Serv. Dept.	\$38.64
10-60-5931-50	Community Relations	\$354.00
10-60-5940-10	Reader Services - Adult Serv. Dept.	\$20.90
10-60-5940-30	Reader Services - Youth Serv. Dept.	\$17.96
30-65-5920-00	Network - Purchases (.02 B/M)	\$1,841.88
30-65-5925-00	Network - Maint. (.02 B/M)	\$2,036.00
	GRAND TOTAL:	\$76,900.29

Lisle Library District Account Distribution Report by Number December 12, 2018

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
10-00-2638-00, Vol. Life (NCPERS)									
12/12/2018	4602122018	Invoice	5596-134	NCPERS - IL IMRF	NCPERS - IL IMRF-	Posted	12/12/2018	\$96.00	\$0.00
					Totals for 10-00-2638-00, Vol. Life (NCPERS):			\$96.00	\$0.00
10-03-4540-00, Fines - Main Circ Desk									
12/12/2018	112718	Invoice	5596-138	Petty Cash Checking Account	Petty Cash Checking A	Posted	12/12/2018	\$230.15	\$0.00
					Totals for 10-03-4540-00, Fines - Main Circ Desk:			\$230.15	\$0.00
10-20-5653-00, Utilities - Gas									
12/12/2018	110418	Invoice	5596-051	NICOR	NICOR-110418	Posted	12/12/2018	\$250.40	\$0.00
					Totals for 10-20-5653-00, Utilities - Gas:			\$250.40	\$0.00
10-20-5654-00, Utilities - Sewer & Water									
12/12/2018	3600000267	Invoice	5596-130	Village of Lisle	Village of Lisle-360000	Posted	12/12/2018	\$450.00	\$0.00
12/12/2018	111418	Invoice	5596-153	DuPage County Public Works	DuPage County Public	Posted	12/12/2018	\$111.26	\$0.00
12/12/2018	112818	Invoice	5596-275	Village of Lisle	Village of Lisle-11281	Posted	12/12/2018	\$98.44	\$0.00
					Totals for 10-20-5654-00, Utilities - Sewer & Water:			\$659.70	\$0.00
10-20-5655-00, Utilities - Electric									
12/12/2018	183320036668467	Invoice	5596-279	Direct Energy Business	Direct Energy Business	Posted	12/12/2018	\$3,732.70	\$0.00
					Totals for 10-20-5655-00, Utilities - Electric:			\$3,732.70	\$0.00
10-20-5661-00, Maint Contracts - Maint. Service									
12/12/2018	4984335	Invoice	5596-007	Anderson Pest Solutions	Anderson Pest Solutio	Posted	12/12/2018	\$145.23	\$0.00
12/12/2018	C08156	Invoice	5596-183	Complete Cleaning Company	Complete Cleaning Co	Posted	12/12/2018	\$2,303.00	\$0.00
					Totals for 10-20-5661-00, Maint Contracts - Maint. Service:			\$2,448.23	\$0.00
10-20-5662-00, Maint Contr. - Landscape Serv.									
12/12/2018	5462	Invoice	5596-009	Bear Landscape Group	Bear Landscape Group-	Posted	12/12/2018	\$90.00	\$0.00
12/12/2018	120118	Invoice	5596-246	Montano's Landscaping & Nur	Montano's Landscapin	Posted	12/12/2018	\$5,900.00	\$0.00
					Totals for 10-20-5662-00, Maint Contr. - Landscape Serv.:			\$5,990.00	\$0.00
10-20-5663-00, Maint/Repairs-Genl repairs, Supplies									
12/12/2018	112618	Invoice	5596-171	Jackie Kilcran	Jackie Kilcran-112618	Posted	12/12/2018	\$11.96	\$0.00
12/12/2018	1621926862	Invoice	5596-176	Staples Advantage	Staples Advantage-162	Posted	12/12/2018	\$168.35	\$0.00
					Totals for 10-20-5663-00, Maint/Repairs-Genl repairs, Supplies:			\$180.31	\$0.00
10-20-5664-00, Maint/Repairs-Non Contr. Work									
12/12/2018	204121	Invoice	5596-019	Stephens Plumbing and Heating	Stephens Plumbing and	Posted	12/12/2018	\$249.00	\$0.00
12/12/2018	18212	Invoice	5596-187	Monaco Mechanical Service, I	Monaco Mechanical S	Posted	12/12/2018	\$960.71	\$0.00

Account Distribution Report by Number

December 12, 2018

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
12/12/2018	120318	Invoice	5596-252	Paul's Home Improvement	Paul's Home Improvement	Posted	12/12/2018	\$1,500.00	\$0.00
					Totals for 10-20-5664-00, Maint/Repairs-Non Contr. Work:				\$0.00
								\$2,709.71	\$0.00
					Totals for 10-20-5665-00, Rubbish Removal:				\$0.00
12/12/2018	0551-014237508	Invoice	5596-185	Republic Services	Republic Services-055	Posted	12/12/2018	\$179.09	\$0.00
					Totals for 10-20-5665-00, Rubbish Removal:				\$0.00
								\$179.09	\$0.00
12/12/2018	122318	Invoice	5596-250	Easypostage Postage	Easypostage Postage-12	Posted	12/12/2018	\$80.93	\$0.00
					Totals for 10-25-5710-00, Postage:				\$0.00
								\$80.93	\$0.00
12/12/2018	106908	Invoice	5596-277	Hagg Press	Hagg Press-106908	Posted	12/12/2018	\$2,170.00	\$0.00
					Totals for 10-25-5710-10, Printing/Spec. Serv. - Adult:				\$0.00
								\$2,170.00	\$0.00
12/12/2018	118091139	Invoice	5596-128	Physio-Control, Inc.	Physio-Control, Inc.-I	Posted	12/12/2018	\$234.00	\$0.00
12/12/2018	PINV1638841	Invoice	5596-167	Garvey's Office Products	Garvey's Office Product	Posted	12/12/2018	\$10.59	\$0.00
12/12/2018	1621926862	Invoice	5596-173	Staples Advantage	Staples Advantage-162	Posted	12/12/2018	\$191.74	\$0.00
12/12/2018	PINV16422662	Invoice	5596-209	Garvey's Office Products	Garvey's Office Product	Posted	12/12/2018	\$34.47	\$0.00
					Totals for 10-25-5713-00, Office Supplies:				\$0.00
								\$470.80	\$0.00
12/12/2018	PINV1632224	Invoice	5596-017	Garvey's Office Products	Garvey's Office Product	Posted	12/12/2018	\$29.97	\$0.00
					Totals for 10-25-5714-00, Circ. Material Supplies:				\$0.00
								\$29.97	\$0.00
12/12/2018	1265824	Invoice	5596-056	Impact Networking, LLC	Impact Networking, L.L	Posted	12/12/2018	\$294.90	\$0.00
					Totals for 10-25-5715-00, Copier Supplies:				\$0.00
								\$294.90	\$0.00
12/12/2018	1621926862	Invoice	5596-175	Staples Advantage	Staples Advantage-162	Posted	12/12/2018	\$219.59	\$0.00
12/12/2018	005956	Invoice	5596-242	Case Lots, Inc.	Case Lots, Inc.-005956	Posted	12/12/2018	\$1,041.10	\$0.00
					Totals for 10-25-5716-00, Kitchen Supplies:				\$0.00
								\$1,260.69	\$0.00
12/12/2018	76015	Invoice	5596-047	Compact Disc Source	Compact Disc Source	Posted	12/12/2018	\$220.21	\$0.00
12/12/2018	76058	Invoice	5596-159	Compact Disc Source	Compact Disc Source	Posted	12/12/2018	\$81.03	\$0.00
12/12/2018	113018	Invoice	5596-221	Baker & Taylor (L0334152)	Baker & Taylor (L0334	Posted	12/12/2018	\$637.06	\$0.00
12/12/2018	113018	Invoice	5596-226	Baker & Taylor (L4171782)	Baker & Taylor (L4171	Posted	12/12/2018	\$9.65	\$0.00

Lisle Library District

Account Distribution Report by Number

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Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
12/12/2018	113018	Invoice	5596-229	Baker & Taylor (L4342812)	Baker & Taylor (L4342)	Posted	12/12/2018	\$11.70	\$0.00
12/12/2018	113018	Invoice	5596-232	Baker & Taylor (L5202982)	Baker & Taylor (L5202)	Posted	12/12/2018	\$46.00	\$0.00
12/12/2018	113018	Invoice	5596-235	Baker & Taylor (L5425632)	Baker & Taylor (L5425)	Posted	12/12/2018	\$80.50	\$0.00
12/12/2018	113018	Invoice	5596-238	Baker & Taylor (L5543202)	Baker & Taylor (L5543)	Posted	12/12/2018	\$265.90	\$0.00
12/12/2018	113018	Invoice	5596-241	Baker & Taylor (L4171582)	Baker & Taylor (L4171)	Posted	12/12/2018	\$130.00	\$0.00
12/12/2018	120318	Invoice	5596-258	Midwest Tape (7288)	Midwest Tape (7288)-	Posted	12/12/2018	\$656.35	\$0.00
12/12/2018	76099	Invoice	5596-265	Compact Disc Source	Compact Disc Source	Posted	12/12/2018	\$63.48	\$0.00
12/12/2018	76127	Invoice	5596-269	Compact Disc Source	Compact Disc Source	Posted	12/12/2018	\$48.43	\$0.00
10-25-5718-00, Computer Supplies									
12/12/2018	1264735	Invoice	5596-145	Impact Networking, LLC	Impact Networking, L.L. Posted		12/12/2018	\$1,949.00	\$0.00
12/12/2018	PXG5375	Invoice	5596-161	CDW Government	CDW Government-P	Posted	12/12/2018	\$239.39	\$0.00
10-25-5724-15, Local Travel									
12/12/2018	111318	Invoice	5596-147	Ginger Boskelly	Ginger Boskelly-11131	Posted	12/12/2018	\$15.86	\$0.00
12/12/2018	113018	Invoice	5596-244	Jackie Kilcran	Jackie Kilcran-113018	Posted	12/12/2018	\$36.19	\$0.00
10-35-5761-00, Collection Agency									
12/12/2018	475263	Invoice	5596-015	Unique Management Services, I	Unique Management S	Posted	12/12/2018	\$53.70	\$0.00
10-40-5784-00, Meetings - Staff									
12/12/2018	110218	Invoice	5596-005	Will Savage	Will Savage-110218	Posted	12/12/2018	\$43.82	\$0.00
12/12/2018	111518	Invoice	5596-169	Sandy Hayes	Sandy Hayes-111518	Posted	12/12/2018	\$24.63	\$0.00
12/12/2018	111518	Invoice	5596-177	Will Savage	Will Savage-111518	Posted	12/12/2018	\$18.31	\$0.00
10-40-5785-00, Conferences - Staff									
12/12/2018	100918	Invoice	5596-001	Samantha Thompson	Samantha Thompson-1	Posted	12/12/2018	\$46.18	\$0.00
12/12/2018	100818	Invoice	5596-003	Samantha Thompson	Samantha Thompson-1	Posted	12/12/2018	\$167.23	\$0.00
12/12/2018	111018	Invoice	5596-149	Gail Graziani	Gail Graziani-111018	Posted	12/12/2018	\$55.00	\$0.00
10-40-5787-00, In-Service									
12/12/2018	8230	Invoice	5596-053	HR Source	HR Source-8230	Posted	12/12/2018	\$1,200.00	\$0.00
Totals for 10-40-5787-00, In-Service:									
									\$0.00
Totals for 10-25-5717-00, Processing Supplies:									\$0.00
Totals for 10-25-5718-00, Computer Supplies:									\$0.00
Totals for 10-25-5724-15, Local Travel:									\$0.00
Totals for 10-35-5761-00, Collection Agency:									\$0.00
Totals for 10-40-5784-00, Meetings - Staff:									\$0.00
Totals for 10-40-5785-00, Conferences - Staff:									\$0.00
Totals for 10-40-5787-00, In-Service:									\$0.00

Lisle Library District

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Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
10-40-5788-00, Training (Cont Ed) - Staff									
12/12/2018	8230	Invoice	5596-055	HR Source	HR Source-8230	Posted	12/12/2018	\$550.00	\$0.00
					Totals for 10-40-5788-00, Training (Cont Ed) - Staff:			\$550.00	\$0.00
10-48-5801-10, Polaris Maint (Corp)									
12/12/2018	INV-INC20096	Invoice	5596-021	Innovative Interfaces	Innovative Interfaces-I	Posted	12/12/2018	\$142.10	\$0.00
12/12/2018	INV-INC20102	Invoice	5596-023	Innovative Interfaces	Innovative Interfaces-I	Posted	12/12/2018	\$900.00	\$0.00
					Totals for 10-48-5801-10, Polaris Maint (Corp):			\$1,042.10	\$0.00
10-48-5845-00, Equip Maint/Repr-Contr-Lib. Wide									
12/12/2018	14968125	Invoice	5596-136	Toshiba Business Solutions, US	Toshiba Business Solu	Posted	12/12/2018	\$91.08	\$0.00
12/12/2018	372525634	Invoice	5596-281	Konica Minolta Premier Financ	Konica Minolta Premie	Posted	12/12/2018	\$211.10	\$0.00
					Totals for 10-48-5845-00, Equip Maint/Repr-Contr-Lib. Wide:			\$302.18	\$0.00
10-50-5863-20, Literacy/ESL									
12/12/2018	090118	Invoice	5596-201	Yolanda Kocemba	Yolanda Kocemba-090	Posted	12/12/2018	\$1,254.00	\$0.00
					Totals for 10-50-5863-20, Literacy/ESL:			\$1,254.00	\$0.00
10-50-5863-30, Books - Youth Serv									
12/12/2018	730123766601	Invoice	5596-126	Woodridge Public Library	Woodridge Public Lib	Posted	12/12/2018	\$16.00	\$0.00
12/12/2018	113018	Invoice	5596-213	Baker & Taylor (C4053863)	Baker & Taylor (C4053	Posted	12/12/2018	\$18.67	\$0.00
12/12/2018	113018	Invoice	5596-224	Baker & Taylor (L4171782)	Baker & Taylor (L4171	Posted	12/12/2018	\$907.24	\$0.00
12/12/2018	113018	Invoice	5596-227	Baker & Taylor (L4342812)	Baker & Taylor (L4342	Posted	12/12/2018	\$419.50	\$0.00
12/12/2018	113018	Invoice	5596-233	Baker & Taylor (L5425632)	Baker & Taylor (L5425	Posted	12/12/2018	\$1,619.18	\$0.00
					Totals for 10-50-5863-30, Books - Youth Serv:			\$2,980.59	\$0.00
10-50-5864-10, Books - Non Fiction									
12/12/2018	31502003793328	Invoice	5596-165	Helen Plum Memorial Library	Helen Plum Memorial I	Posted	12/12/2018	\$16.00	\$0.00
12/12/2018	113018	Invoice	5596-217	Baker & Taylor (C5223433)	Baker & Taylor (C5223	Posted	12/12/2018	\$753.35	\$0.00
12/12/2018	113018	Invoice	5596-219	Baker & Taylor (L0334152)	Baker & Taylor (L0334	Posted	12/12/2018	\$14,882.24	\$0.00
12/12/2018	113018	Invoice	5596-222	Baker & Taylor (L3965522)	Baker & Taylor (L3965	Posted	12/12/2018	\$27.63	\$0.00
					Totals for 10-50-5864-10, Books - Non Fiction:			\$15,679.22	\$0.00
10-50-5865-10, Books - Adult Fiction									
12/12/2018	113018	Invoice	5596-230	Baker & Taylor (L5202982)	Baker & Taylor (L5202	Posted	12/12/2018	\$191.36	\$0.00
12/12/2018	113018	Invoice	5596-236	Baker & Taylor (L5543202)	Baker & Taylor (L5543	Posted	12/12/2018	\$6,736.41	\$0.00
					Totals for 10-50-5865-10, Books - Adult Fiction:			\$6,927.77	\$0.00
10-50-5867-20, Ref Books - Adult Serv									
12/12/2018	351350	Invoice	5596-189	Grey House Publishing	Grey House Publishin	Posted	12/12/2018	\$307.50	\$0.00

Lisle Library District

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Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
12/12/2018	113018	Invoice	5596-215	Baker & Taylor (C5223353)	Baker & Taylor (C5223353)	Posted	12/12/2018	\$1,263.72	\$0.00
					<i>Totals for 10-50-5867-20, Ref Books - Adult Serv:</i>				
								<i>\$1,571.22</i>	<i>\$0.00</i>
					10-50-5869-20, Internet Licensed DBases				
12/12/2018	70544695	Invoice	5596-195	ProQuest LLC	ProQuest LLC-7054465	Posted	12/12/2018	\$3,082.96	\$0.00
					<i>Totals for 10-50-5869-20, Internet Licensed DBases:</i>				
								<i>\$3,082.96</i>	<i>\$0.00</i>
					10-50-5871-20, Document Delivery				
12/12/2018	17747	Invoice	5596-049	IHLS - OCLC	IHLS - OCLC-17747	Posted	12/12/2018	\$16.25	\$0.00
12/12/2018	041118	Invoice	5596-163	Oak Lawn Public Library	Oak Lawn Public Libr	Posted	12/12/2018	\$63.00	\$0.00
					<i>Totals for 10-50-5871-20, Document Delivery:</i>				
								<i>\$79.25</i>	<i>\$0.00</i>
					10-50-5872-10, Dbases - Professional				
12/12/2018	2592919	Invoice	5596-191	Swank Movie Licensing USA	Swank Movie Liccns	Posted	12/12/2018	\$921.00	\$0.00
					<i>Totals for 10-50-5872-10, Dbases - Professional:</i>				
								<i>\$921.00</i>	<i>\$0.00</i>
					10-50-5890-30, A-V Matls - Youth Serv				
12/12/2018	272139	Invoice	5596-179	Findaway World	Findaway World-2721	Posted	12/12/2018	\$89.99	\$0.00
12/12/2018	120318	Invoice	5596-259	Midwest Tape (7291)	Midwest Tape (7291)-	Posted	12/12/2018	\$15.99	\$0.00
					<i>Totals for 10-50-5890-30, A-V Matls - Youth Serv:</i>				
								<i>\$105.98</i>	<i>\$0.00</i>
					10-50-5895-40, A-V Matls - Adult Serv				
12/12/2018	76015	Invoice	5596-045	Compact Disc Source	Compact Disc Source	Posted	12/12/2018	\$538.99	\$0.00
12/12/2018	76059	Invoice	5596-157	Compact Disc Source	Compact Disc Source	Posted	12/12/2018	\$218.24	\$0.00
12/12/2018	96675682	Invoice	5596-197	Midwest Tape	Midwest Tape-9667568	Posted	12/12/2018	\$3,768.84	\$0.00
12/12/2018	CD0110718216284	Invoice	5596-199	OverDrive, Inc.	OverDrive, Inc.-CD011	Posted	12/12/2018	\$1,000.00	\$0.00
12/12/2018	113018	Invoice	5596-239	Baker & Taylor (L4171582)	Baker & Taylor (L4171	Posted	12/12/2018	\$1,043.88	\$0.00
12/12/2018	120318	Invoice	5596-255	Midwest Tape (7288)	Midwest Tape (7288)-	Posted	12/12/2018	\$2,549.22	\$0.00
12/12/2018	76006511	Invoice	5596-261	Recorded Books, LLC	Recorded Books, LLC-7	Posted	12/12/2018	\$289.80	\$0.00
12/12/2018	76098	Invoice	5596-263	Compact Disc Source	Compact Disc Source	Posted	12/12/2018	\$160.00	\$0.00
12/12/2018	76128	Invoice	5596-267	Compact Disc Source	Compact Disc Source	Posted	12/12/2018	\$126.48	\$0.00
					<i>Totals for 10-50-5895-40, A-V Matls - Adult Serv:</i>				
								<i>\$9,695.45</i>	<i>\$0.00</i>
					10-50-5900-20, Periodicals - Adult Serv				
12/12/2018	30102321	Invoice	5596-013	Chicago Tribune	Chicago Tribune-30102	Posted	12/12/2018	\$260.00	\$0.00
12/12/2018	384582-2019	Invoice	5596-271	Paddock Publications	Paddock Publications	Posted	12/12/2018	\$547.00	\$0.00
12/12/2018	3511081-19	Invoice	5596-273	University of Illinois Press	University of Illinois P	Posted	12/12/2018	\$75.00	\$0.00
					<i>Totals for 10-50-5900-20, Periodicals - Adult Serv:</i>				
								<i>\$882.00</i>	<i>\$0.00</i>
					10-60-5931-10, Programs - Adult Services				

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Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
12/12/2018	112718	Invoice	5596-140	Petty Cash Checking Account	Petty Cash Checking A	Posted	12/12/2018	\$80.00	\$0.00
12/12/2018	110718	Invoice	5596-151	Noelle Spicher	Noelle Spicher-110718	Posted	12/12/2018	\$6.73	\$0.00
12/12/2018	120118	Invoice	5596-193	Pam Freer	Pam Freer-120118	Posted	12/12/2018	\$20.50	\$0.00
12/12/2018	112818	Invoice	5596-205	Gail Graziani	Gail Graziani-112818	Posted	12/12/2018	\$11.78	\$0.00
12/12/2018	041919	Invoice	5596-207	Bennett Joseph	Bennett Joseph-041919	Posted	12/12/2018	\$250.00	\$0.00
12/12/2018	PINV1638989	Invoice	5596-211	Garvey's Office Products	Garvey's Office Produc	Posted	12/12/2018	\$29.98	\$0.00
12/12/2018	032819	Invoice	5596-254	Sarah Margalus	Sarah Margalus-03281	Posted	12/12/2018	\$235.00	\$0.00
10-60-5931-30, Programs - Youth Serv. Dept.									\$0.00
12/12/2018	110818	Invoice	5596-011	Mallory Caise	Mallory Caise-110818	Posted	12/12/2018	\$31.98	\$0.00
12/12/2018	112818	Invoice	5596-248	Will Savage	Will Savage-112818	Posted	12/12/2018	\$6.66	\$0.00
10-60-5931-50, Community Relations									\$0.00
12/12/2018	32982	Invoice	5596-155	PrintSmart	PrintSmart-32982	Posted	12/12/2018	\$354.00	\$0.00
10-60-5940-10, Reader Services - Adult Serv. Dept.									\$0.00
12/12/2018	112118	Invoice	5596-203	Winona Patterson	Winona Patterson-112	Posted	12/12/2018	\$20.90	\$0.00
10-60-5940-30, Reader Services - Youth Serv. Dept.									\$0.00
12/12/2018	112118	Invoice	5596-181	Will Savage	Will Savage-112118	Posted	12/12/2018	\$17.96	\$0.00
30-65-5920-00, Network - Purchases (.02 B/M)									\$0.00
12/12/2018	PXC0576	Invoice	5596-025	CDW Government	CDW Government-P	Posted	12/12/2018	\$1,841.88	\$0.00
30-65-5925-00, Network - Maint. (.02 B/M)									\$0.00
12/12/2018	PWM6628	Invoice	5596-027	CDW Government	CDW Government-P	Posted	12/12/2018	\$1,194.00	\$0.00
12/12/2018	INV-US-37741	Invoice	5596-132	EnvisionWare, INC.	EnvisionWare, INC.-IN	Posted	12/12/2018	\$450.00	\$0.00
12/12/2018	44257	Invoice	5596-141	Outsource Solutions Group, In	Outsource Solutions G	Posted	12/12/2018	\$225.00	\$0.00
12/12/2018	INV-US-39457	Invoice	5596-143	EnvisionWare, INC.	EnvisionWare, INC.-IN	Posted	12/12/2018	\$167.00	\$0.00
Totals for 30-65-5925-00, Network - Maint. (.02 B/M):									\$0.00
Totals for 30-65-5920-00, Network - Purchases (.02 B/M):									\$0.00
Grand Totals:									\$0.00

Lisle Library District Account Distribution Report by Number December 12, 2018

Report name: Account Number Report for December 12, 2018

Report format: Detail

Include these transaction dates: 12/12/2018 to 12/12/2018

Include these post dates: 12/12/2018 to 12/12/2018

Include all Post Statuses

Do not include adjustment transactions

Include miscellaneous entries

Include these Accounts: Query: Account number report

Include all Funds

Include all Classes

Include all Vendors

Include all Invoices

Include all Credit Memos

Include all Payments

Include all Purchase Orders

Include all Receipts

Include all Account Attributes

Include all Vendor Attributes

Include all Invoice Attributes

Include all Credit Memo Attributes

Include all Purchase Order Attributes

Include all Function(s)

Include all Department(s)

PRIOR MONTHS BILLS PAID BETWEEN November 2018 and December 2018
BOARD MEETINGS THAT NEED APPROVAL AT THIS TIME.

Check #	Vendor	Amount
HSA	Salaries 11/15/18	\$ 66,185.62
HSA	Garnishment	\$ 160.06
HSA	Ill. Dept. of Revenue	\$ 4,235.62
Auto W/D	Howard Simon & Associates	\$ 500.92
HSA	EFTPS/Electronic Tax Pymt 11/15/18	\$ 21,997.29
	Fed Tax \$8225.74	
	FICA W/H \$6885.77	
	FICA Lib \$6885.78	
HSA	Salaries 11/30/18	\$ 62,809.06
HSA	Garnishment	\$ 152.75
HSA	Ill. Dept. of Revenue	\$ 4,010.03
HSA	EFTPS/Electronic Tax Pymt 11/30/18	\$ 20,812.60
	Fed Tax \$7747.09	
	FICA W/H \$6532.76	
	FICA Lib \$6532.75	
Wired	IMRF	\$ 23,466.67
	IMRF W/H \$8054.02	
	IMRF Lib. \$15412.65	
	Sub Total	\$ 204,330.62
Check #	Vendor	Amt
2540	AFLAC (G920)	338.61
2541	Knutte & Associates, P.C.	8500.00
2542	LIMRICC PHIP Health	28941.38
2543	Albertsons/Safeway	135.72
2544	Amazon	2537.90
2545	Delta Dental - Risk	2102.79
2546	Employee Benefits Corporation	250.00
2547	MB Financial Credit Card	5110.14
	Phone, Promos, Verizon, ILA, Programs, Supplies	
	Sub Total	\$ 47,916.54
	TOTAL	\$ 252,247.16

RECAP OF PRIOR SHEETS EXPENSES

TOTAL CORPORATE EXPENSES	\$296,438.39
TOTAL .02 BUILDING/MAINT. EXPENSES	\$3,877.88
TOTAL IMRF/FICA EXPENSES	\$28,831.18
TOTAL WORKING CASH EXPENSES	
TOTAL SPECIAL RESERVE	
TOTAL OF ALL ABOVE	\$329,147.45

These expenses have been submitted by _____
(Tatiana Weinstein)

The above items have been approved by the Lisle Library District Board of Trustees on: / 12/12/2018

Trustee

Presiding Officer

List any invoices by payee and check number NOT being approved for payment:

Monthly Circulation Report - November 2018

	Checkouts	Renewals	Nov-18 TOTALS	YTD FY 17/18	YTD FY 18/19	YTD % Change
Adult Non-Print	6,253	2,103	8,356	44,861	42,009	-6.36%
Adult Print	5,795	2,950	8,745	48,778	47,181	-3.27%
Adult Total	12,048	5,053	17,101	93,639	89,190	-4.75%
YS Non-Print	1,491	678	2,169	12,003	10,973	-8.58%
YS Print	6,451	3,280	9,731	54,542	54,039	-0.92%
Total YS	7,942	3,958	11,900	66,545	65,012	-2.30%
Digital Media						
Overdrive	1,929		1,929	7,202	9,807	36.17%
hoopla	1,771		1,771	7,012	9,270	32.20%
RB Digital	445		445	681	1,117	64.02%
Total Digital	4,145	0	4,145	14,895	20,194	35.58%
Subtotal Print + Non-Print/Digital	24,135	9,011	33,146	175,079	174,396	-0.39%
Computer/Tech Sessions Logins	2,373		2,373	13,579	12,853	-5.35%
Database Usage/Unique Logins	3,496		3,496	12,619	15,754	24.84%
Wireless Use	1,409		1,409	9,213	7,949	-13.72%
ScannX sessions/jobs	263		263	1,401	1,814	29.48%
Museum Adventure Passes	9		9	144	129	-10.42%
Total IT/Resource Sessions	7,550	0	7,550	36,956	38,499	4.18%
Total Circulation	31,685	9,011	40,696	212,035	212,895	0.41%
Literacy Software Usage Hours			92	490	478	-2.45%
Borrower Information	Nov. 2018 Total	YTD 17/18	YTD 18/19	YTD % Change		
New Library Cards Added	104	749	708	-5.47%		
Monthly Borrowers	2,777	15,657	15,070	-3.75%		
Total # Registered Borrowers	10,827	11,093	10,827	-2.40%		
InterLibrary Loans						
Materials Sent	132	735	724	-1.50%		
Materials Received	437	2,033	2,046	0.64%		
Polaris/Catalog Holds						
Holds Placed	2,852	14,799	14,989	1.28%		
Holds Checked Out	2,392	11,511	11,796	2.48%		

Lisle Library District
Program and Service Statistics - November 2018

	LibWide	Adult	Youth	TS/Circ	Literacy	TOTAL	YTD FY17/18	YTD FY18/19	% Change
Library Event Statistics									
Staff Facilitated Programs		23	54	56	3	136	363	694	91.18%
Attendees		214	872	68	38	1,192	5,913	6,215	5.11%
Computer/Technology Programs		6	5		2	13	51	45	-11.76%
Attendees		23	30		3	56	207	135	-34.78%
Performer/Speaker/Author		3	0			3	19	15	-21.05%
Attendees		89	0			89	431	573	32.95%
LLD Events (SumRd, RSG, NatLibWk, whole Lib event)	0					0	4	3	-25.00%
Attendees	0					0	442	590	33.48%
Total Number of Programs	0	32	59	56	5	152	437	757	73.23%
Total Patrons Served by Programming	0	326	902	68	41	1,337	6,993	7,513	7.44%
Reference Questions		1,929	1,321	2,416		5,666	31,684	31,741	0.18%
Volunteer Hours		5.00	15.00			20.00	617.50	625.50	1.30%
Outreach Service Statistics									
Outreach Visits		1	13	0		14	59	73	23.73%
Patrons Served by Outreach Visits		26	608	0		634	3,023	3,767	24.61%
Home Delivery Dates		2				2	11	11	0.00%
Patrons Served via Home Delivery		109				109	418	573	37.08%
Total Outreach Programs		3	13	0		16	70	84	20.00%
Total Patrons Served with Outreach Services		135	608	0		743	3,441	4,340	26.13%
Civic Facility Use									
Literacy/Tutoring Room Use (patron count)	96						504	472	-6.35%
Number of Outside Groups Using Meeting Space	20						118	99	-16.10%
Patrons Entering Building	13,376						75,118	71,614	-4.66%
Friend's Sponsored Programs	1						4	6	50.00%
Attendees	38						125	480	284.00%
Social Media Use									
Facebook (daily page consumption)	1,347						9,517	7,853	-17.48%
Twitter Followers	744						678	744	9.73%
Pinterest Average Daily Viewers	192						855	1,127	31.81%
Instagram Likes	240						1,786	1,802	0.90%
Flickr Views	12,600						35,767	61,172	71.03%

*To: LLD Board of Trustees
From: Tatiana Weinstein | LLD Director
Date: December 7, 2018*

Director's Report December 2018

Meetings

Dept Directors – Nov 19
Staff – Nov 20
Swistak – Nov 28
Patron – Dec 4

Staff – Dec 4
Bartelli – Dec 5
Staff – Dec 5
Bartelli – Dec 6

December Donations

The Friends of the Lisle Public Library District (FLPLD) has graciously donated an illuminated, sixteen-inch, standing globe and world atlas for the LLD Youth Services Department in memory of Sister Barbara Ann Svec, O.S.B. Sister Barbara Ann was a member of the FLPLD and a volunteer at the semi-annual book sales. She also served on the Lisle Heritage Society Board, was the editor of the Benedictine Sisters of the Sacred Heart newsletter and was a member on the Monastic Council. Sister Barbara Ann passed away on October 10, 2018. This donation celebrates Sister Barbara Ann's love of history and exploration and this gift shall foster the imaginations of many young patrons for years to come. We thank the FLPLD for this wonderful donation.

The Kiwanis Club of Lisle has generously donated a new, lightweight, foldable wheelchair to replace the LLD's existing wheelchair that has functionality issues. The Library keeps a wheelchair on hand in case a patron is in need of emergency assistance. The Kiwanis Club of Lisle is renowned for their charitable services for children and for others in need. Kiwanis members help shelter the homeless, feed the hungry, and mentor the disadvantaged. We thank the Kiwanis Club of Lisle for this assistive donation.

LLD Winter Read

The Lisle Library District's annual Winter Reading Program began on December 1st and runs through January 7th. A holiday kick-off party is scheduled for Friday, December 7th, from 6-8:00 pm where several activities will take place, including a special story-time with an indoor "snowball" fight, ceramic penguin and card-making crafts, and musician Cary Kanno playing a variety of holiday favorites. Patrons participate in the program by reading their favorite books and completing and logging their reading goals using the Winter Read online platform accessible via the lislelibrary.org website.

*To: LLD Board of Trustees
From: Tatiana Weinstein | LLD Director
Date: December 7, 2018*

Trustee Election

The LLD will have four Trustee seats up for election on April 2, 2019. All four seats are for four-year terms. The LLD will accept candidate packets beginning at 9:30am on December 10th through December 17, 2018. The acceptance of packets will be during Administration Office hours; 9:30am to 5:00pm, Monday through Friday. LLD Secretary Bartelli and staff designees will officially file packets on LLD premises. Notice of the acceptance of packets has been posted on the LLD legal board as well as on the LLD website/Board page. Administration has consulted the DuPage Election Commission as well as LLD legal counsel regarding election and ballot position procedures.

Per Capita Grant

Included within the December Board packet is the Illinois Public Library Per Capita and Equalization Aid Grant Application. The LLD applies for this valuable grant annually. This year, the grant requires staff and Trustees to review the Reference and Reader's Advisory Services chapter in the Standards for Illinois Public Libraries manual and to review chapters 6-10 of the ILA Trustee Facts File.

Staff and Trustees are also required to complete an educational program focused on meeting the needs of patrons with challenges/disabilities and to familiarize themselves with the Illinois Veteran's History Project. The LLD affirms that all grant funds will be used to provide public library services and resources to the community.

Technology

Continuing our efforts to upgrade our technology and ensure uniformity, IT Manager Hayes has provided the following list of projects completed since the November Board meeting:

- Installation of 8 infrastructure switches; documentation of changes in process.
- Implemented Pay Fines/Fees tab on LLD website front page; wording changed on LLD website and Polaris catalog.
- New people counter equipment and software -- in process.
- Phishing training for staff began 11/26/18 – in process.
- Server board replaced on Polarisweb Server and iDRAC; bios updated.
- Updated software on all Youth Service laptops.

Respectfully submitted,



Tatiana Weinstein

November Assistant Director Report

- Strategic Plan Committee – Nov 14
- Mechanical Inc. – Nov 7
- Board Meeting – Nov 14
- Johnson Controls – Nov 7, 26
- Event Team – Nov 13
- Heritage Technologies – Nov 28
- Montano Landscape – Nov 26
- Monaco Mechanical – Nov 9
- Colley Elevator – Nov 15

Storm Sewer

Visu-Sewer submitted their analysis of the drainage issues of the storm sewers and provided a technical report, with video, of recommendations for drainage improvement. They prioritized the recommendations for sewer repair.

Webinars

I viewed several web videos prepared by police departments and colleges for active shooter training for the public. Officer Dan Taylor of the Lisle Police Department will conduct active shooter training for staff at the December staff meeting

I also viewed a RAILS webinar on collection management – *Feel the Need to Weed*. The staff of the LLD continually assesses collections and resources. As part of the new Strategic Plan, staff will re-commit to the Library's mission and vision recognizing changes in technologies, resources and materials for the LLD community. This webinar highlighted diversity in collections, lifelong learning and the ongoing need for trend awareness in library collections.

Facility

The LLD Safety Team replaced AED batteries and electrodes per industry recommendations and evaluated LLD first aid supplies this month. Staff did a walk-through of the building and are consulting a safety checklist for possible implementation. Staff have also received favorable comments on the ice alert sign.

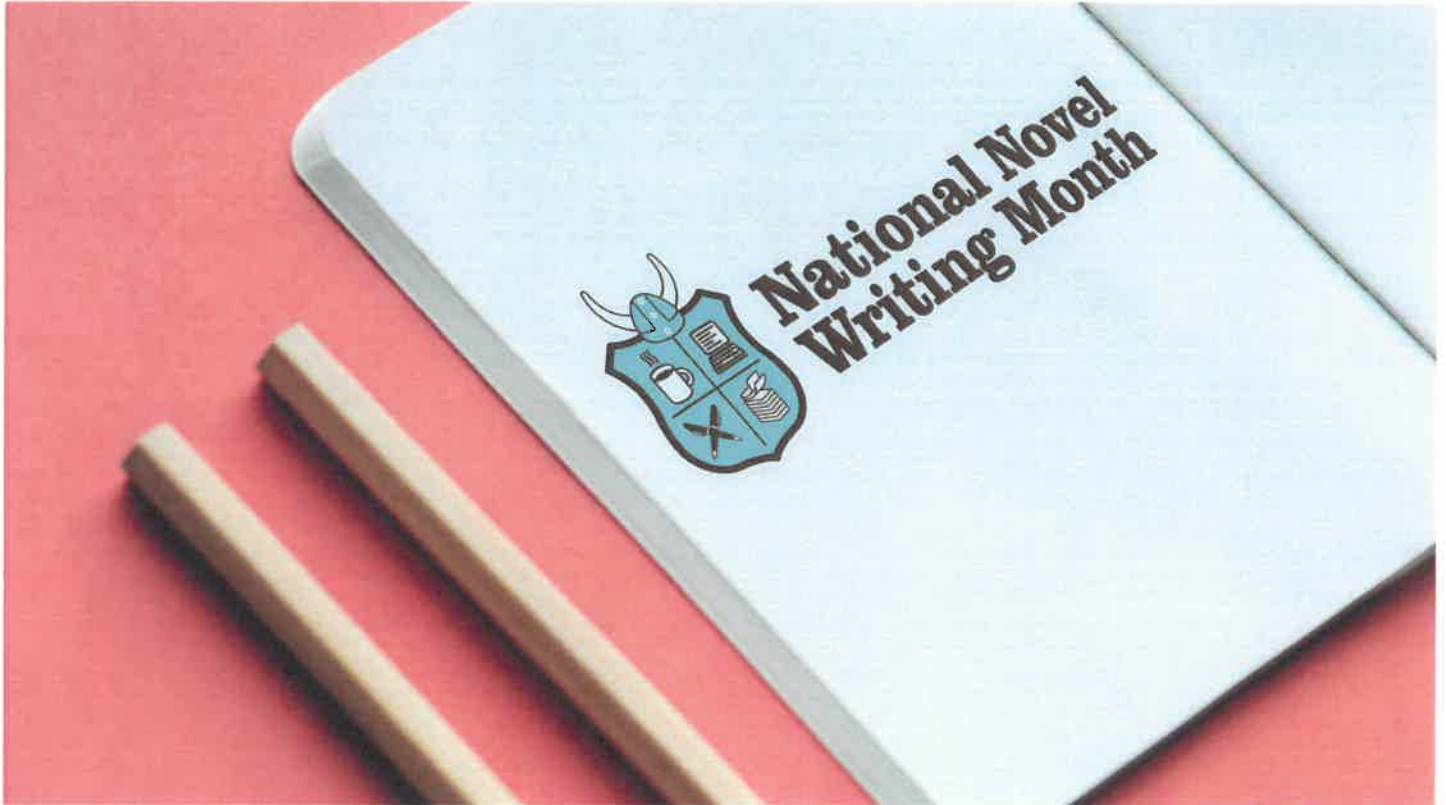
Elevator Update

Colley Elevator and Johnson Controls have submitted their plans for permitting to the Village of Lisle. The elevator permit has been approved and the fire safety permit is awaiting approval from the Village of Lisle's consultant. The fire safety components for Johnson Controls have been shipped to the Library. Colley Elevator has received the new controller and power unit, and await shipping of the fixtures. Once all permits and materials are received, work can be scheduled.



Beth McQuillan

From the community: NaNoWriMo at the Lisle Library District



Community Contributor Josh Hepler
November 8, 2018

National Novel Writing Month is a goal-oriented approach to creative writing that takes place every November. Participants set writing goals (the most common is 50,000 words) and work hard to meet that goal during the month. If you're taking part in NaNoWriMo, or you have any other writing goals, feel free to use the Library as a resource or writing space, and consider joining the LLD writing group. This creative forum meets once a month, and the next meeting is November 16th at 6:30 PM. Each member of the group shares three pages of written work and gives helpful feedback. The group welcomes fiction, non-fiction, poetry, or any other written formats. Writers can join anytime without the need to commit to the forum.

Chicago Tribune **NAPERVILLE** SUN

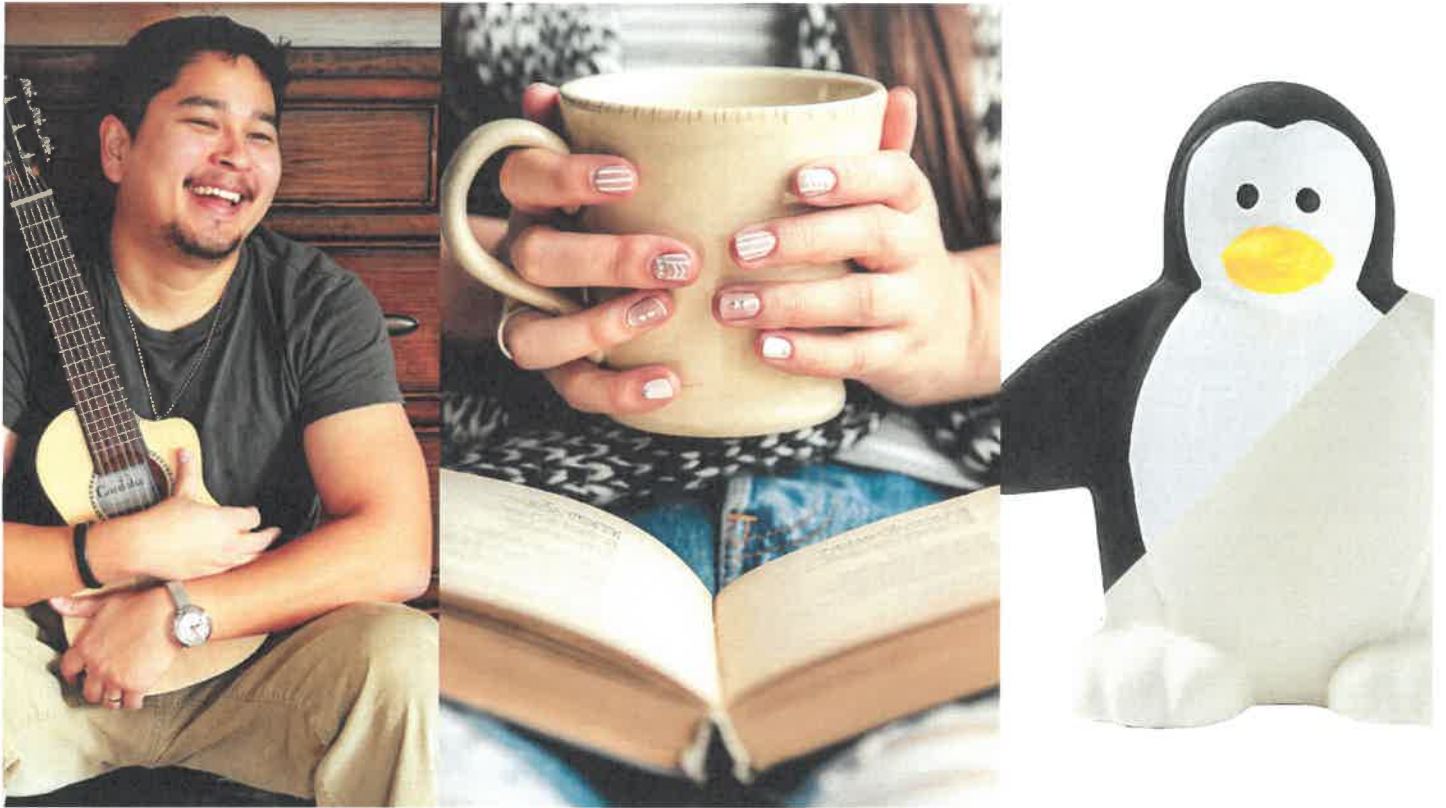
From the community: Learning Chess at the Lisle Library District



Community Contributor Josh Hepler | October 20, 2018

Chess expert Bennett Joseph gives advice to Lisle Library District patrons at a recent All-Ages Chess program.

From the community: Winter Read Party at Lisle Library District



Community Contributor Josh Hepler
November 26, 2018

Lisle Library District starting the season off right with a fun-filled party for all ages! The annual Winter Read Party will take place on Friday, December 7th, from 6:00 - 8:00 PM. There will be several events and activities throughout the evening, including a special storytime with a cotton ball snowball fight (starting at 6:00 PM), ceramic penguin and card-making crafts, and special musician Cary Kanno (starting at 6:30)! Drop by for music, crafts, and treats (while supplies last), and sign up for Winter Read!

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, 4:00-5:00 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.



- Eggceptional Science (Nov. 5). Can you walk on eggs without breaking them? Or can you create the perfect suit of armor to protect that egg? Find out at today's eggciting program!
- Engineering Challenges (Nov. 12). Do you have what it takes to build the tallest tower or strongest raft? Explore different engineering techniques in this fun group challenge day!
- Three Little Pigs Architecture Challenge (Nov. 19). Our teams will build tiny homes based on the classic fairy tale, the watch to see which one stands up to the Big Bad Wolf!
- Physical Science (Nov. 26). Ever wondered how much weight objects can hold, or how to transform simple materials into toys? See how a few supplies can create amazing experiments!

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.

- Coding Stories (Nov. 6). Experience the filmmaking process as you use the Scratch easy-coding-language to storyboard and code your own animated narrative.
- Map Making (Nov. 13). Become a cartographer when you design a map of your own. Then, test each other's creations and see where they lead you!
- Lego WeDo (Nov. 20). Legos. Robots. What more could you ask for? Combine coding and creation to learn engineering skills and complete fun challenges on a Tuesday.
- Paper Circuits (Nov. 27). Did you know that it's possible to create real circuits with common, everyday materials? Experiment with electricity using only paper and tape!

TEENS

Painting with Bob Ross

Thursday, November 8, 4:15-6:00 PM | Meeting Room A



Sometimes self-care comes in the form of painting to the soothing voice of Mr. Bob Ross. Relax and create a landscape with the legend, no prior painting skills required.

Stop-Motion Animation

Thursday, Nov. 15, 4:15-5:30 PM | Meeting Room A or B

Lights! Camera! Action! You get to be the writer, director, and editor of your very own stop motion animation film, and have it featured on the Library's social media!

Teen DIY: Upcycled Crafting & Coloring Night

Tuesday, November 20, 6:30-7:30 PM | Meeting Room A

Join us for a relaxing night of informal crafting. Bring your ideas, and we'll have the supplies, from paint and brushes, to scrabble tiles, and ribbon. Create whatever you'd like, or just come in to de-stress with a coloring page. Snacks will be served.

FAFSA Completion Workshop

Thursday, November 29, 6:30-8:00 PM | Meeting Room B

Looking for assistance in filling out the FAFSA? Join us as an ISACorps member assists in completing the FAFSA at your own pace with one-on-one support as needed. Visit <https://tinyurl.com/y6wzxm4p> to learn what you need to bring to the workshop. Public laptops will be provided for use, or you may bring your own device and connect to the Library's internet.



ADULTS

The Beatles: White Album 50th Anniversary

Tuesday, November 6, 7:00-8:45 PM | Meeting Room A/B

The White Album stands as one of the most important and influential albums in rock history. This radical departure from previous soundscapes covers everything from social protest to bizarre folk. Presented by Richard Flint, faculty at College of DuPage.

Pharlis James Trio

Sunday, November 17, 2:00-3:00 PM | Meeting Room A/B

The air is getting chilly, why not warm up with Jazz by the Pharlis James Trio! James has performed at clubs in Chicago, Indiana, Wisconsin, and the surrounding suburbs for over 30 years. He brings his talents back to LLD with help from the Great American Songbook.

Lisle Library District Writer's Group

Friday, November 16, 6:30-8:30 PM | Meeting Room A

The Writer's Group meets on the third Friday of every month! The group shares three pages of written work, be it creative fiction or non-fiction, poetry, or other written formats, and gives helpful feedback. Writers can join anytime - the door is open to all writers of any format.



LITERACY

Launchpads in the Literacy/ELD Section!

Find our Playaway Launchpads on our Literacy/English Language Development (ELD) shelves. These kits contain a tablet preloaded with learning activities, including programs to improve grammar, writing, listening, vocabulary, and games such as crossword puzzles and brainteasers. Our newest title is Health Smarts for tips about staying healthy. Each Launchpad has a three-week loan period with two renewals to give you time to master the content. Try one today!

More events can be found at lislelibrary.org



KNUTTE & ASSOCIATES, P.C.

Certified Public Accountants
7900 S. Cass Avenue
Darien, Illinois 60561
(630) 960-3317
FAX (630) 960-9960
www.knutte.com

To Board of Trustees
and Management of Lisle District

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lisle Library District as of and for the year ended June 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Lisle Library District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Lisle Library District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Lisle Library District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses.

- **Limited controls over the preparation of the financial statements being audited**

Controls need to be implemented to prevent the occurrence of material misstatements in the presentation and disclosure of the financial statements, including the related footnotes. Someone with the necessary accounting expertise to prevent, detect, and correct a potential misstatement in the financial statements or notes needs to at least read, review, and approve of the financial statements for this to no longer be a material weakness.

- **Internal accounting records maintained on a cash basis**

Your year-end financial statements must be presented on an accrual basis to be in accordance with GAAP (Generally Accepted Accounting Principles). When accrual entries are not adjusted, the reader of the financial statements cannot truly know the economic position that the District is in. This deficiency can be mitigated by making the necessary entries to book accruals at year end.

The additional cost involved with the work required to address these internal control deficiencies may not be worth the incremental benefit. As a result, these internal control matters are common in library districts similar in size to the Lisle Library District. As the Lisle Library District has received an unqualified audit opinion in the current and previous periods, these additional internal control procedures were not performed.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated March 1, 2016, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of Lisle Library District. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether Lisle Library District's financial statements are free of material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to management's discussion and analysis and certain pension disclosures, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on combining and individual fund financial statements, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

We have not been engaged to report on statistical information, which accompanies the financial statements but is not RSI. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Lisle Library District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2018. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Lisle Library District's financial statements was:

Management's estimate of the depreciation of capital assets is based on the assets' estimated useful lives using the straight-line method. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of the District's accounting policies in Note 1 to the financial statements, the disclosure about the District's expenditures over budget in Note 7, and the disclosure about the District's deficit fund balance in Note 8.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 16, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

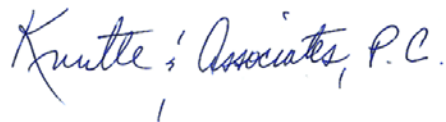
We applied certain limited procedures to the management's discussion and analysis and certain pension disclosures, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the statistical information, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

This communication is intended solely for the information and use of management, Board of Trustees, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in blue ink that reads "Kuntle & Associates, P.C." with a small mark below the signature.

November 16, 2018

**Lisle Library District
Lisle, Illinois
Annual Financial Report
For The Year Ended June 30, 2018**

Lisle Library District
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For The Year Ended June 30, 2018

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**Lisle Library District
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For The Year Ended June 30, 2018**

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**Lisle Library District
Board of Trustees, Administrative Staff, and Department Heads
June 30, 2018**

Board of Trustees

Jay Fisher	President
Thomas Hummel	Vice President
Longry Wang	Treasurer
Marjorie Bartelli	Secretary
Liz Sullivan	Trustee
Richard Flint	Trustee
Emily Swistak	Trustee

Administrative Staff

Tatiana Weinstein	Director
Beth McQuillan	Assistant Director
Chris Knight	Administrative IT Assistant
Ginger Boskelly	Finance Director
Sandy Hayes	IT Manager
Josh Hepler	Communications Coordinator
Jackie Kilcran	Finance Clerk

Department Heads

Paul Hurt	Circulation Services
Elizabeth Hopkins	Adult Services
Laura Murff	Technical Services
Will Savage	Youth Services



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INDEPENDENT AUDITORS' REPORT

To The Board of Trustees
Lisle Library District
Lisle, Illinois

Report on the Financial Statements

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 as of and for the year ended June 30, 2018, and the related notes to the financial statements which collectively comprise the District'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 entity'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 entity'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.

Opinion

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, as of June 30, 2018, and the respective changes in financial position, thereof for the year ended in conformity 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 management's discussion and analysis and certain pension disclosures be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the 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 regarding 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.

The major fund budgetary comparison schedules listed on the table of contents are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. This Required Supplementary Information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ending June 30, 2018 and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the Lisle Library District's basic financial statements. The combining and individual fund financial schedules for the year ended June 30, 2018 listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The combining and individual fund financial schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended June 30, 2018 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 procedures generally accepted in the United States of America. In our opinion, the combining and individual fund financial schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The Statistical Information listed in the accompanying table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Lisle Library District. The information has not been audited by us and, accordingly, we express no opinion on such matters.

Kuntze & Associates, P.C.

Darien, Illinois
November 16, 2018

Lisle Library District Management's Discussion and Analysis June 30, 2018

Management's Discussion and Analysis (MD&A) is a financial narrative and overview prepared by Library Administration . The MD&A is aimed at the taxpayers and citizens of the Lisle Library District to assist the reader in understanding the Library's financial position and performance for the fiscal year ended June 30, 2018. The Library encourages citizens to read the MD&A in conjunction with the Independent Auditor's Report to enhance the reader's understanding of the Library's financial position.

Financial Highlights

- The Library received property (including deferred property tax revenue), TIF and replacement taxes of \$4,407,543 on an assessed valuation of \$1,207,428,945.
- As of June 30, 2018 total capital assets (facilities/land/equipment/materials) equaled \$3,952,001 , restricted assets equaled \$968,277 and unrestricted amounts (incl. Special Reserves and Corporate Fund) equaled \$11,909,232 leaving the Library with a total net position of \$16,829,510.
- The Library has no debt and a relatively small amount of liabilities . Total liabilities are \$155,684.
- Investment income increased by \$36,937 or 54.32% in fiscal year 2018 from fiscal year 2017 due to higher interest rates and an increased rate of returns. The Library has a conservative investment policy and the majority of investments are 1-5 years in length.
- This fiscal year ended with actual budget expenditures \$213,690 under the working budget (Corporate Fund). This is largely due to staff negotiating for better pricing/contracts, and minimal expenditures in the contingency, conferences, and legal services fund lines.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Library's basic financial statements. The basic financial statements consist of government-wide and fund financial statements as well as notes to the financial statements. The Library also includes additional information to supplement the basic financial statements. As of July 1, 2015, the Library District implemented GASB Statement 68, which requires the disclosure of the District's pension liabilities.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Library's finances in a manner similar to a private sector business.

The statement of net position presents information on all of the Library's assets and liabilities 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.

The statement of activities shows how the Library's net position have changed during the fiscal year. All changes in net position are reported as revenues and expenses as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

Both government-wide financial statements distinguish between activities of the Library that are primarily supported by taxes and intergovernmental revenues such as grants, from activities that are intended to recover all or part of their costs from user fees and charges.

The government-wide financial statements are presented on pages 10-11 of this report.

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 state and local governments, uses fund accounting to ensure and to demonstrate compliance with financial requirements. All the funds of the Library can be divided into three categories: General Fund, Capital Projects Fund, and Other Governmental Funds.

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

The Library maintains five 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 and Special Reserve Funds, both of which are considered to be major funds. Data from the other nine funds are combined into a single aggregate presentation.

The fund financial statements are presented on pages 12-13 of this report.

Annual Budget

The Library prepares and approves an annual working budget for all funds. A budgetary comparison statement has been provided for all funds to demonstrate compliance with the budget. The legal spending authority is provided in the Budget and Appropriations Ordinance which is developed after a working budget, adopted accordingly.

Comparisons for major funds can be found on pages 36-37 of this report while comparisons of non-major funds can be found on pages 40-43.

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 15-32 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Library's progress in funding its obligation to provide pension benefits to its employees. IMRF Pension Disclosures information can be found on pages 33-35 within this report.

Supplementary information beginning on page 40 of this report includes budgetary comparisons for all funds other than the General and Special Reserve Funds, and certain statistical data for the last ten fiscal years.

Government-Wide Financial Analysis

The Library's net position of \$16,829,510 reflects capital assets of \$3,952,001, restricted amounts of \$968,277 and unrestricted amounts of \$11,909,232.

**Lisle Library District
Summary of Net Position**

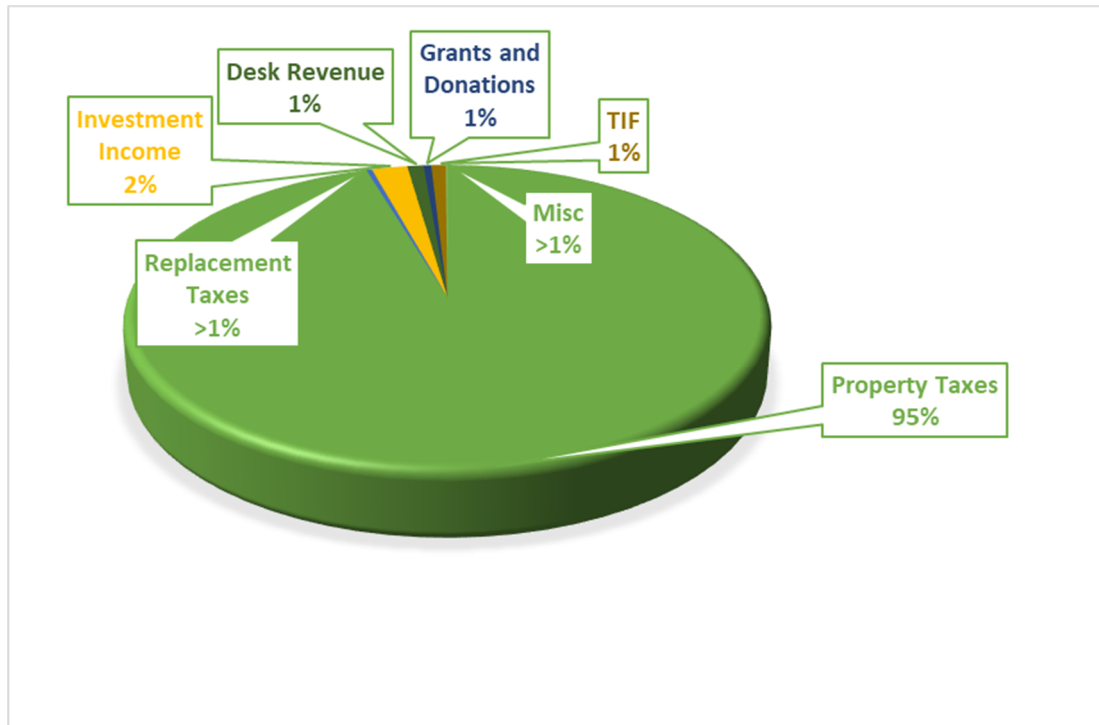
	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014
Assets					
Current Assets	\$13,444,830	\$12,611,959	\$11,824,194	\$10,924,091	\$10,128,079
Capital Assets	\$3,952,001	\$4,186,959	\$4,409,863	\$4,617,434	\$4,849,275
Total Assets	\$17,396,831	\$16,798,918	\$16,234,057	\$15,541,525	\$14,977,354
Deferred Outflows	\$694,563	\$630,263	\$937,423	\$492,501	
Liabilities	\$155,684	\$791,456	\$1,036,749	\$650,055	\$145,695
Deferred Inflows	\$1,106,200	\$17,506	\$56,141	\$117,854	
Net Position					
Investment in Capital Assets	\$3,952,001	\$4,186,959	\$4,409,863	\$4,617,434	\$4,849,275
Restricted Amounts	\$968,277	\$913,308	\$533,208	\$855,091	\$1,021,315
Unrestricted Amounts	\$11,909,232	\$11,519,952	\$11,135,519	\$9,792,292	\$8,961,069
Total Net Position	\$16,829,510	\$16,620,219	\$16,078,590	\$15,264,817	\$14,831,659

Key elements of the change in the Library's net position are as follows:

Summary of Changes in Net Position

	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014
Revenues					
Property, TIF & Replacement Taxes	\$4,407,543	\$4,961,829	\$4,888,433	\$4,809,590	\$4,682,251
Investment Income	\$104,938	\$68,001	\$66,889	\$66,382	\$84,720
Other General Revenues	\$4,103	\$580	\$4,477	\$15,496	\$9,342
Total Revenues	\$4,516,584	\$5,030,410	\$4,959,799	\$4,891,468	\$4,776,313
Expenses					
Library Services	(\$4,307,293)	(\$4,488,782)	(\$4,270,464)	(\$4,359,574)	(\$4,364,018)
Change in Net Pension Liability	\$0	\$0	\$124,433	(\$63,015)	
Total Expenses	(\$4,307,293)	(\$4,488,782)	(\$4,146,031)	(\$4,422,589)	(\$4,364,018)
Change in Net Position	\$209,291	\$541,628	\$813,768	\$468,879	\$412,295
Net Position					
Beginning of Year	\$16,620,219	\$16,078,591	\$15,264,822	\$14,831,659	\$14,419,364
Prior Period Adjustment	\$0	\$0	\$0	(\$35,721)	\$0
Beginning of Year, Restated	\$16,620,219	\$16,078,591	\$15,264,822	\$14,795,938	\$14,419,364
End of Year	\$16,829,510	\$16,620,219	\$16,078,590	\$15,264,817	\$14,831,659

Revenues by Source Total Governmental Funds



Financial Analysis of the Governmental Funds

As of June 30, 2018, the Library's fund balance totaled \$8,379,861 , an increase of \$815,044 from the prior year.

General Fund Budgetary Highlights

The working budget for FY17-18 was not amended after adoption. Actual expenditures for the year ended June 30, 2018 were \$213,690 less than budgeted due to staff negotiating for better pricing/contracts, and minimal expenditures in the contingency, conferences, and legal services fund lines.

Actual revenues were more than budgeted amount by \$61,376 due to increases in investment income and receipt of grant funds.

Capital Assets

At the end of the fiscal year, the Library had net capital assets of \$3,952,001. This amount represents a decrease in net capital assets of \$234,958. These assets include the following categories:

Capital Assets (Net of Depreciation)

	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014
Asset					
Land (not depreciated)	\$790,690	\$790,690	\$790,690	\$790,690	\$790,690
Construction in Progress (not depreciated)	\$0	\$0	\$0	\$0	\$0
Total	\$790,690	\$790,690	\$790,690	\$790,690	\$790,690
Subject to Depreciation					
Buildings and Improvements	\$6,333,144	\$6,298,077	\$6,257,928	\$6,240,763	\$6,215,143
Library Materials	\$1,952,821	\$1,898,599	\$1,847,217	\$1,805,445	\$1,776,901
Equipment and Furnishings	\$914,694	\$879,027	\$866,347	\$851,767	\$839,772
Total	\$9,200,659	\$9,075,703	\$8,971,492	\$8,897,975	\$8,831,816
Less Accumulated Depreciation					
Land Improvements	(\$4,313,543)	(\$4,072,644)	(\$3,839,907)	(\$3,602,866)	(\$3,366,275)
Library Materials	(\$874,062)	(\$845,230)	(\$817,718)	(\$859,510)	(\$883,278)
Equipment and Furnishings	(\$851,743)	(\$761,560)	(\$694,694)	(\$608,855)	(\$523,678)
Total	(\$6,039,348)	(\$5,679,434)	(\$5,352,319)	(\$5,071,231)	(\$4,773,231)
Net Capital Assets	\$3,952,001	\$4,186,959	\$4,409,863	\$4,617,434	\$4,849,275

Additional information on the Library's capital assets can be found in note 6 on page 25 of the financial statements.

Other Conditions that Currently Affect the Library

The Library's tax rate is limited by tax cap legislation. This means the Library's taxes from year to year cannot increase more than the lesser of the cost of living adjustments as identified by the State of Illinois or 5%. The tax rate is based on the Equalized Assessed Valuation (EAV) of real property within the District, value of new construction within the District, and the CPI (all urban consumers).

- The equalized assessed value of property within the District has shown a slight increase due to economic rebound. This affects the overall equalized assessed value located within the Library District.
- The CPI for the next tax year is expected to be 2.1%.
- The Library's future property taxes will also be affected by the 3 TIF agreements passed by the Village of Lisle for the Navistar development, UTI campus, and the downtown area of Lisle.

The Special Reserve Fund balance in FY 2018 was \$2,959,240. The purpose of the Special Reserve Fund is to set apart and provide monies for capital projects (physical plant needs) and/or for emergency expenditures. In November of 2018 the Library adopted the 2019-2022 LLD Strategic Plan. One of the main areas within the Plan focuses on the Library's physical plant with the objective to provide a welcoming facility and campus that meets community needs, encourages utilization, and fosters an enriching environment. Strategies to achieve facility objectives may include major capital projects. The Library will continue to responsibly save for capital needs and improvements that benefit the residents of the District. The Lisle Library District is committed to enhancing the cultural, social, and lifelong educational development of the community.

Contacting the Library

This financial report is designed to provide a general overview of the Library's finances, comply with finance related laws and regulations and demonstrate the Library's commitment to fiscal prudence. If you have any questions about this report or would like to request additional information, please contact Director Tatiana Weinstein, Lisle Library District, 777 Front Street, Lisle, Illinois 60532 or email tatiana@lislelibrary.org or call (630) 971-1675.

Lisle Library District
Statement of Net Position
June 30, 2018

	Governmental Activities
ASSETS	
Cash and Investments	\$ 10,785,473
Property Taxes Receivable	2,048,660
Prepaid Expenses	61,438
Net Pension Asset	549,259
Capital Assets	
Capital Assets Not Being Depreciated	790,690
Capital Assets, Net of Depreciation	<u>3,161,311</u>
Total Capital Assets	<u>3,952,001</u>
TOTAL ASSETS	<u>17,396,831</u>
DEFERRED OUTFLOWS	
IMRF Plan Year Adjustments	89,673
IMRF Deferred Outflows	<u>604,890</u>
TOTAL DEFERRED OUTFLOWS	<u>694,563</u>
LIABILITIES	
Due Within One Year	
Accounts Payable	59,412
Accrued Wages	52,651
Accrued Vacation	<u>43,621</u>
TOTAL LIABILITIES	<u>155,684</u>
DEFERRED INFLOWS	
IMRF Deferred Inflows	<u>1,106,200</u>
TOTAL DEFERRED INFLOWS	<u>1,106,200</u>
NET POSITION	
Net Investment in Capital Assets	3,952,001
Restricted Amounts	
Permanently Restricted - Working Cash	410,586
Temporarily Restricted	
Building Maintenance	63,296
Illinois Municipal Retirement	333,661
Social Security	160,734
Unrestricted Amounts	<u>11,909,232</u>
TOTAL NET POSITION	<u><u>\$ 16,829,510</u></u>

See Accompanying Notes To The Financial Statements.

**Lisle Library District
Statement of Activities
For The Year Ended June 30, 2018**

				Net (Expenses) Revenues and Changes in Net Position
		Program	Revenues	
		Charges	Operating	
		for	Grants and	
	Expenses	Services	Contributions	Governmental Activities
FUNCTIONS/PROGRAMS				
Governmental Activities				
Library Services	\$ 4,377,357	\$ 47,645	\$ 22,419	\$ (4,307,293)
Total Governmental Activities	<u>\$ 4,377,357</u>	<u>\$ 47,645</u>	<u>\$ 22,419</u>	<u>(4,307,293)</u>
GENERAL REVENUES				
Taxes				
Property taxes levied for general purposes				4,348,290
TIF Revenue				42,866
Replacement taxes for general purposes				16,387
Investment Income				104,938
Miscellaneous Income				4,103
TOTAL GENERAL REVENUES				<u>4,516,584</u>
CHANGE IN NET POSITION				209,291
NET POSITION, BEGINNING OF YEAR				<u>16,620,219</u>
END OF YEAR				<u>\$ 16,829,510</u>

See Accompanying Notes To The Financial Statements.

**Lisle Library District
Governmental Funds
Balance Sheet
June 30, 2018**

	General	Capital Projects Special Reserve	Other Governmental Funds	Total
ASSETS				
Cash and Investments	\$ 6,597,359	\$ 2,959,240	\$ 1,228,874	\$ 10,785,473
Property Taxes Receivable	1,839,312	0	209,348	2,048,660
Prepaid Expenditures	50,253	0	11,185	61,438
TOTAL ASSETS	8,486,924	2,959,240	1,449,407	12,895,571
TOTAL DEFERRED OUTFLOWS	0	0	0	0
TOTAL ASSETS AND DEFERRED OUTFLOWS	8,486,924	2,959,240	1,449,407	12,895,571
LIABILITIES				
Accounts Payable	35,008	0	24,404	59,412
Accrued Wages	52,651	0	0	52,651
Accrued Vacation	43,621	0	0	43,621
TOTAL LIABILITIES	131,280	0	24,404	155,684
DEFERRED INFLOWS				
Deferred Property Taxes	3,914,485	0	445,541	4,360,026
TOTAL DEFERRED INFLOWS	3,914,485	0	445,541	4,360,026
FUND BALANCES				
Non-spendable	50,253	0	421,771	472,024
Restricted	0	0	557,691	557,691
Assigned	0	2,959,240	0	2,959,240
Unassigned	4,390,906	0	0	4,390,906
TOTAL FUND BALANCES	4,441,159	2,959,240	979,462	8,379,861
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 8,486,924	\$ 2,959,240	\$ 1,449,407	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental funds are not financial resources and therefore are not reported in the fund financial statements.	3,952,001
Net Pension Asset is not recorded in the fund financial statements.	549,259
IMRF Plan Year Adjustments are not recorded as Deferred Outflows in the fund financial statements.	89,673
IMRF Deferred Outflows are not reported as deferred outflows in the fund financial statements.	604,890
Deferred Property Taxes are not reported in the government-wide statements.	4,360,026
IMRF Deferred Inflows are not reported as deferred inflows in the fund financial statements.	(1,106,200)
NET POSITION OF GOVERNMENTAL FUNDS	\$ 16,829,510

See Accompanying Notes To The Financial Statements.

Lisle Library District
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For The Year Ended June 30, 2018

	General	Capital Projects Special Reserve	Other Governmental Funds	Total
REVENUES				
Property Taxes	\$ 4,338,280	\$ 0	\$ 530,394	\$ 4,868,674
TIF Revenue	42,866	0	0	42,866
Replacement Taxes	15,361	0	1,026	16,387
Investment Income	71,048	19,586	14,304	104,938
Desk Revenue	47,645	0	0	47,645
Grants and Donations	22,419	0	0	22,419
Miscellaneous	4,103	0	0	4,103
TOTAL REVENUES	4,541,722	19,586	545,724	5,107,032
EXPENDITURES				
Salaries and Wages	2,153,090	0	0	2,153,090
Personnel Costs	499,838	0	347,387	847,225
Contractual Services	133,927	0	0	133,927
Physical Services	124,156	0	132,181	256,337
General Administrative Costs	177,576	0	0	177,576
Restricted Expenditures	22,131	0	0	22,131
Capital Outlay/Materials	624,380	26,647	0	651,027
Contingency	1,296	0	0	1,296
TOTAL EXPENDITURES	3,736,394	26,647	479,568	4,242,609
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	805,328	(7,061)	66,156	864,423
OTHER FINANCING SOURCES (USES)				
Realized Loss on Investments	(157)	0	0	(157)
Unrealized Loss on Investments	(49,222)	0	0	(49,222)
Transfers In	0	300,000	0	300,000
Transfers Out	(300,000)	0	0	(300,000)
TOTAL OTHER FINANCING SOURCES (USES)	(349,379)	300,000	0	(49,379)
NET CHANGE IN FUND BALANCES	455,949	292,939	66,156	815,044
FUND BALANCES, BEGINNING OF YEAR	3,985,210	2,666,301	913,306	7,564,817
END OF YEAR	\$ 4,441,159	\$ 2,959,240	\$ 979,462	\$ 8,379,861

See Accompanying Notes To The Financial Statements.

Lisle Library District
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For The Year Ended June 30, 2018

Net Change in Fund Balances - Total Governmental Funds (Combined Statement of Revenues, Expenditures, and Changes in Fund Balances)	\$ 815,044
Amounts reported for governmental activities in the Statement of Activities are different because:	
Purchases of capital assets are treated as an expenditure in the fund financial statements.	481,265
Depreciation of capital assets is not considered an expenditure in the fund financial statements.	(716,223)
Property tax revenues in the Statement of Activities that do not provide current financial resources are reported as deferred property tax revenue in the fund financial statements.	(520,384)
The change in the net pension asset is not considered an expenditure in the fund financial statements.	1,173,983
The change in IMRF Deferred Inflows is not considered an expenditure in the fund financial statements.	(1,088,694)
The change in IMRF Deferred Outflows is not considered an expenditure in the fund financial statements.	70,444
Adjustments for the IMRF plan year are not considered an expenditure in the fund financial statements.	<u>(6,144)</u>
Change in Net Position of Governmental Activities (Statement of Activities)	<u><u>\$ 209,291</u></u>

See Accompanying Notes To The Financial Statements.

**Lisle Library District
Notes To The Financial Statements
For The Year Ended June 30, 2018**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Lisle Library District, DuPage County, Illinois (the Library District) is duly organized and existing under the provisions of the The Local Library Act, Chapter 81, Illinois Revised Statutes, Sec. 1-0.1, et seq., approved July 12, 1965, and all laws amendatory thereto. The Library operates under the trustee-administrator form of government, and provides a variety of library related services.

The accounting and reporting policies of the Library District relating to the funds included in the accompanying basic financial statements conform to generally accepted accounting principles (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies.

A. Reporting Entity

The Library District follows the provisions of Governmental Accounting Standards Board Statement No. 39, "Determining Whether Certain Organizations Are Component Units – an amendment of GASB Statement No. 14". As defined by generally accepted accounting principles established by GASB, the financial reporting entity consists of the primary government, as well as its component units, which are legally separate, tax-exempt entities and meet all of the following criteria:

1. The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents.
2. The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.
3. The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

The Library District has concluded that no entities meet the criteria of Statement 39 for inclusion as a component unit. Likewise, the Library District is not required to be included as a component unit of any other entity.

B. GASB Pronouncements

In June 1999, the GASB issued Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This Statement establishes new financial reporting requirements for State and Local Governments throughout the United States. The requirements of this Statement are effective in three phases based on a government's total revenues in the first year ending after June 15, 1999. The Library District has adopted this Statement for the period beginning July 1, 2004.

Governmental Accounting Standards Board Statement No. 61, "The Financial Reporting Entity," is an amendment of GASB Statements No. 14 and No. 39, which does not have an impact on the current year financial statements.

Lisle Library District
Notes To The Financial Statements (Continued)
For The Year Ended June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. GASB Pronouncements (Continued)

As of July 1, 2012, the Library District has implemented GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position." The objective of this Statement is to improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effect on a government's net position.

As of July 1, 2012, the Library District has implemented GASB Statement No. 65 "Items Previously Reported as Assets and Liabilities." The objective of this statement is to establish accounting and financial reporting standards that reclassify as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities. The Statement also recognizes as outflows of resources or inflows of resources certain items that were previously reported as assets and liabilities.

As of July 1, 2014, the Library District has implemented GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" which is an amendment of GASB Statement No. 27. The objective of this statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

Under the implementation of GASB 68, the Library District has also implemented GASB No. 71 "Pension Transition for Contributions Made Subsequent to the Measurement Date" – an amendment of GASB No. 68.

As of July 1, 2017, the Library is required to implement GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". The objective of this statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions. After review of the criteria for determining a liability under the statement, the Library does not currently have a material liability for such benefits. Therefore, a liability has not been recorded for the year ending June 30, 2018.

C. Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

Lisle Library District
Notes To The Financial Statements (Continued)
For The Year Ended June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (CONTINUED)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The Library District allocates indirect expenses to functions in the Statement of Activities in cases where a clear and direct connection exists. Program revenues include charges to residents who purchase, use or directly benefit from goods, services, or privileges provided by a given function, and grants and contributions that are restricted to meeting the operational and capital requirements of a particular function. Taxes and other income items that are not specifically related to a function are reported as general revenues.

FUND FINANCIAL STATEMENTS

Fund financial statements of the reporting entity are organized into individual funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets and deferred outflows, liabilities and deferred inflows, fund equity, revenues, and expenditures/expenses. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Funds are organized as major funds or non-major funds within the governmental and proprietary statements. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- Total assets and deferred outflows, liabilities and deferred inflows, revenues or expenditures/expenses of the individual governmental fund or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type and
- Total assets and deferred outflows, liabilities and deferred inflows, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

Governmental Funds (Governmental Activities)

Governmental fund types are those through which most governmental functions of the Library District are financed. The Library District's expendable financial resources (except those accounted for in the proprietary funds) are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position rather than upon net income determination. A brief explanation of the Library District's governmental funds follows:

General Fund

The General Fund is the general operating fund of the Library District. It is used to account for and report all financial resources not accounted for or reported in another fund.

Lisle Library District
Notes To The Financial Statements (Continued)
For The Year Ended June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (Continued)

FUND FINANCIAL STATEMENTS (CONTINUED)

Governmental Funds (Governmental Activities) (Continued)

Special Revenue Funds (Other Governmental Funds)

Special Revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Funds included in this category are:

Building Maintenance
Illinois Municipal Retirement
Social Security

Capital Projects Fund (Special Reserve Fund)

The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds.

Permanent Fund (Other Governmental Funds)

The Working Cash Fund holds monies obtained through a special tax levy, which is to be used to temporarily finance cash flow shortages in the various governmental fund types.

MAJOR FUNDS

The Library District reports the following major governmental funds:

- The General Fund, which accounts for the library district's primary operating activities.
- The Capital Projects Fund, which accounts for financial resources to be used for the acquisition or construction of major capital facilities, equipment, and capital asset replacements.

NON-MAJOR FUNDS (Other Governmental Funds)

The Library District reports the following non-major governmental funds:

- Building Maintenance Fund
- Illinois Municipal Retirement Fund
- Social Security Fund
- Working Cash Fund

Lisle Library District
Notes To The Financial Statements (Continued)
For The Year Ended June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or the economic asset is used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied.

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The current financial resources measurement focus and the modified accrual basis of accounting are followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., both measurable and available to finance the Library District's operations. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

E. Measurement Focus

On the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the flow of economic resources measurement focus, which means all assets, deferred outflows, liabilities (whether current or non-current), and deferred inflows are included on the Statement of Net Position and the operating statements present increases and decreases in net total position.

The measurement focus of all governmental funds is the flow of current financial resources concept. Under this concept, sources and uses of financial resources, including capital outlays, debt proceeds and debt retirements are reflected in operations. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or a reservation of fund equity. Liabilities for claims, judgments, compensated absences and pension contributions, which will not be currently liquidated using expendable available financial resources are included as liabilities in the government-wide and proprietary fund financial statements, but are excluded from the governmental fund financial statements. The related expenditures are recognized in the governmental fund financial statements when the liabilities are liquidated.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**Lisle Library District
Notes To The Financial Statements (Continued)
For The Year Ended June 30, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Budgetary Data and Budgetary Basis of Accounting

Budgets and appropriations for the General and Special Revenue 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.
- 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.

H. Cash and Cash Equivalents

The Library District considers all highly liquid investments with an initial maturity date within three months of the date acquired by the Library District and investment pools to be cash equivalents.

State Statutes authorize the Library District to make deposits or invest in commercial banks, savings and loan institutions, obligations of the United States Treasury and United States Government Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds Investment Pool.

**Lisle Library District
Notes To The Financial Statements (Continued)
For The Year Ended June 30, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Investments

Investments with maturities of one year or more from the date of purchase are stated at fair value based on quoted market prices. Investments with maturities of one year or less from the date of purchase are stated at amortized cost. All other investments which do not consider market rates are stated at cost. Unrealized gains and losses are recognized in the statement of revenues and expenditures. Investment income has been allocated to each fund based on the cash and investments held by the fund.

J. Prepaid Expenses/Expenditures

Payments made to vendors for services that will benefit periods beyond June 30, 2018 are recorded as prepaid expenses/expenditures.

K. Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

In the government-wide financial statements, fixed assets are accounted for as capital assets. All capital assets are valued at historical cost, or estimated historical cost if actual cost is unavailable. Donated capital assets are stated at their fair market value as of the date donated. The Library District has adopted a capitalization threshold of \$2,500.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Building and Improvements	20 to 40 years
Library Materials	5 years
Equipment and Furnishings	5 to 20 years

FUND FINANCIAL STATEMENTS

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlays in the fund from which the expenditure was made. Public domain (infrastructure) assets consisting of roads, curbs and gutters, sidewalks, drainage systems, and lighting systems are not capitalized in the fund financial statements.

Lisle Library District
Notes To The Financial Statements (Continued)
For The Year Ended June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Capital Assets (Continued)

FUND FINANCIAL STATEMENTS (CONTINUED)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not included as capitalized assets or capitalized in the proprietary funds.

L. Accrued Vacation

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 and in the Fund Financial Statements.

M. Property Taxes

The Library District's property taxes are required to be levied not earlier than ten days after publication of its Appropriation Ordinance, and must be filed with the county clerk not later than the last Tuesday in December of each year. Taxes are due and collectible one-half on June 1 and one-half on September 1 of the following year. Property taxes attach as an enforceable lien on property as of January 1.

Property tax distributions are based on the assessed valuation of the Library District's real property as equalized by the state of Illinois. The estimated equalized assessed valuation of real property totaled \$1,207,428,945 for the 2017 tax year. Due to historically high collection rates, the Library District has not recorded an allowance for uncollectible property taxes. Any uncollected taxes relating to prior years' levies are written off.

N. Equity Classifications

GOVERNMENT -WIDE FINANCIAL STATEMENTS

Equity is classified as net assets and displayed in three components:

- Net Investment in Capital Assets – consists of capital assets, net of accumulated depreciation and related debt, if applicable.
- Restricted Amounts – consists of amounts with constraints placed on their use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or law through constitutional provisions or enabling legislation.
- Unrestricted Amounts – consists of all other amounts that do not meet the definition of restricted or invested in capital assets.

FUND FINANCIAL STATEMENTS

Governmental fund equity is classified as fund balance. The components of fund balance are:

- Non-spendable – 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.

Lisle Library District
Notes To The Financial Statements (Continued)
For The Year Ended June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Equity Classifications (Continued)

FUND FINANCIAL STATEMENTS (CONTINUED)

- Restricted – 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 and regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.
- Committed – consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; 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.
- Assigned – amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by (a) the Board of Trustees itself or (b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.
- Unassigned – consists of the 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.

The Library District's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. If different levels of unrestricted funds are available for spending, the Library District considers committed funds to be expended first followed by assigned and, lastly, unassigned funds.

Fund	General	Special Reserve	Other Governmental Funds	Total
Non-spendable				
General	\$ 50,253	\$ 0	\$ 0	\$ 50,253
Building Maintenance	0	0	11,185	11,185
Working Cash	0	0	410,586	410,586
Restricted				
Building Maintenance	0	0	63,296	63,296
Illinois Municipal Retirement	0	0	333,661	333,661
Social Security	0	0	160,734	160,734
Assigned	0	2,959,240	0	2,959,240
Unassigned	4,390,906	0	0	4,390,906
	<u>\$ 4,441,159</u>	<u>\$ 2,959,240</u>	<u>\$ 979,462</u>	<u>\$ 8,379,861</u>

Lisle Library District
Notes To The Financial Statements (Continued)
For The Year Ended June 30, 2018

NOTE 2 – CASH AND INVESTMENTS

At June 30, 2018, the carrying amount of the Library District's deposits was \$7,260,638, not including a petty cash fund of \$170 kept in the administrative office and the bank balance was \$7,206,336. The deposits are categorized in accordance with risk factors created by governmental reporting standards. At June 30, 2018, bank deposits of \$53,000 were not insured or covered by collateral. The District has not experienced any losses in such accounts and believes it is not exposed to significant risk.

Included in deposits at June 30, 2018, the Library District maintained a balance in the Illinois Funds of \$1,328,147. These pooled investments with other governments are similar in nature to money market funds and consist primarily of certificates of deposit, U.S. Government securities, commercial paper, and corporate bonds.

As of June 30, 2018, the market value and cost of the Library District's investments, which consist primarily of Federal agency securities, is \$3,524,665 and \$3,615,286, respectively. The unrealized loss on investments for the year ended June 30, 2018 is \$49,222, which is included in investment income in the government-wide financial statements.

NOTE 3 – COMMON BANK ACCOUNT

Separate bank accounts are not maintained for all of the Library District's funds. Instead, certain funds maintain their uninvested cash balances in a common bank account, with accounting records being maintained to show the portion of the balance attributable to each participating fund.

NOTE 4 – POLICIES FOR INVESTMENTS

It is the policy of the District to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity and yield.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The following table categorizes the investments held by the District according to risk level.

Category	Fair Value	< 1 Year	1 - 5 Years	6 - 10 Years	> 10 Years
Certificates of Deposit	\$ 1,825,653	\$ 708,734	\$ 1,116,919	\$ 0	\$ 0
U.S. Agency Obligations	1,421,113	258,983	1,162,130	0	0
Municipal Bonds	277,899	40,230	237,669	0	0
Total	<u>\$ 3,524,665</u>	<u>\$ 1,007,947</u>	<u>\$ 2,516,718</u>	<u>\$ 0</u>	<u>\$ 0</u>

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the District's deposits may not be returned to it. The District's investment policy requires pledging of collateral of all bank balances in excess of federal depository insurance with the collateral held by a third party in the District's name.

Lisle Library District
Notes To The Financial Statements (Continued)
For The Year Ended June 30, 2018

NOTE 4 – POLICIES FOR INVESTMENTS (CONTINUED)

The District limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government.

Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single user. The District does not have a formal written policy with regards to custodial credit risk for investments. The District does not have any investments subject to concentration of credit risk.

NOTE 5 – RISK MANAGEMENT

The Library District is exposed to various risks related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; or acts of God. The Library District has secured insurance coverage through Libraries of Illinois Risk Agency. These commercial policies involve immaterial deductibles, and provide sufficient coverage to reduce the risk of any material loss.

NOTE 6 – CAPITAL ASSETS

A summary of changes in governmental capital assets is as follows. Depreciation expense for governmental capital assets for the year ended June 30, 2018 is \$716,223.

	Balance June 30, 2017	Additions	Disposals	Balance June 30, 2018
Capital Assets				
Not Being Depreciated				
Land	\$ 790,690	\$ 0	\$ 0	\$ 790,690
	<u>790,690</u>	<u>0</u>	<u>0</u>	<u>790,690</u>
Subject to Depreciation				
Buildings and Improvements	6,298,077	35,067	0	6,333,144
Library Materials	1,898,599	410,531	(356,309)	1,952,821
Equipment and Furnishings	879,027	35,667	0	914,694
	<u>9,075,703</u>	<u>481,265</u>	<u>(356,309)</u>	<u>9,200,659</u>
Less Accumulated Depreciation				
Buildings and Improvements	(4,072,644)	(240,899)	0	(4,313,543)
Library Materials	(845,230)	(385,141)	356,309	(874,062)
Equipment and Furnishings	(761,560)	(90,183)	0	(851,743)
	<u>(5,679,434)</u>	<u>(716,223)</u>	<u>356,309</u>	<u>(6,039,348)</u>
Net Capital Assets	<u>\$ 4,186,959</u>	<u>\$ (234,958)</u>	<u>\$ 0</u>	<u>\$ 3,952,001</u>

NOTE 7 – EXPENDITURES IN EXCESS OF BUDGET

At June 30, 2018, none of the Library District's funds had expenditures in excess of budget.

Lisle Library District
Notes To The Financial Statements (Continued)
For The Year Ended June 30, 2018

NOTE 8 – DEFICIT FUND BALANCES

At June 30, 2018, none of the Library District's funds had a deficit balance.

NOTE 9 – SUBSEQUENT EVENTS

The date to which events occurring after June 30, 2018, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statements or disclosure is November 16, 2018, the date the financial statements were available to be issued.

Lisle Library District
Notes To The Financial Statements (Continued)
For The Year Ended June 30, 2018

NOTE 10 - PENSION PLAN COMMITMENT

Plan Description. The employer's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The Library District plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). 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). All three IMRF benefit plans have two tiers. 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. 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.

Funding Policy. As set by statute, the Library District Regular plan members are required to contribute 4.50 percent 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. The employer contribution rate from calendar year 2017 was 10.22 percent. The Library District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. The required contribution for calendar year 2017 was \$193,951.

Lisle Library District
Notes To The Financial Statements (Continued)
For The Year Ended June 30, 2018

NOTE 10 - PENSION PLAN COMMITMENT (CONTINUED)

Actuarial Valuation Date	December 31, 2017
Measurement Date of the Net Pension Liability	December 31, 2017
Fiscal Year End	June 30, 2018

Membership

Number of	
- Retirees and Beneficiaries	53
- Inactive, Non-Retired Members	40
- Active Members	41
- Total	<u>134</u>

Covered Valuation Payroll	<u>\$ 1,897,760</u>
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Net Pension Liability

Total Pension Liability/(Asset)	\$ 11,219,840
Plan Fiduciary Net Position	<u>11,769,099</u>
Net Pension Liability/(Asset)	<u>\$ (549,259)</u>
Plan Fiduciary Net Position as a Percentage of total Pension liability	104.90%
Net Pension Liability as a Percentage of Covered Valuation Payroll	-28.94%

Development of the Single Discount Rate as of December 31, 2017

Long-Term Expected Rate of Investment Return	7.50%
Long-Term Municipal Bond Rate	3.31%
Last year December 31 in the 2018 to 2117 projection period for which projected benefit payments are fully funded	2117
Resulting Single Discount Rate based on the above development	7.50%
Single Discount Rate Calculated using December 31, 2016 Measurement Date	7.50%

Total Pension Expense/(Income)	<u>\$ 238,217</u>
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Deferred Outflows and Deferred Inflows of Resources by Source
(to be recognized in Future Pension Expenses)

	Outflows of Resources	Inflows of Resources
1. Difference between expected and actual experience	\$ 279,704	\$ 3,915
2. Assumption Changes	0	236,034
3. Net Difference between projected and actual earnings on pension plan investments	325,186	866,251
4. Total	<u>\$ 604,890</u>	<u>\$ 1,106,200</u>

Lisle Library District
Notes To The Financial Statements (Continued)
For The Year Ended June 30, 2018

NOTE 10 - PENSION PLAN COMMITMENT (CONTINUED)

The Library District's Plan Year Adjustment of \$89,673 as of June 30, 2018 is reported as a deferred outflow of resources and represents all contributions made subsequent to the measurement date of December 31, 2017.

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
CURRENT PERIOD
Calendar Year Ended December 31, 2017

A. Total pension liability	
1. Service cost	\$ 201,154
2. Interest on the total pension liability	795,236
3. Changes of benefit terms	0
4. Difference between expected and actual experience of the total pension liability	444,594
5. Changes of assumptions	(370,460)
6. Benefit payments, including refunds of employee contributions	(706,518)
7. Net change in total pension liability	364,006
8. Total pension liability— beginning	10,855,834
9. Total pension liability – ending	<u>\$ 11,219,840</u>
B. Plan fiduciary net position	
1. Contributions – employer	\$ 393,950
2. Contributions – employee	85,399
3. Net investment income	1,838,864
4. Benefit payments, including refunds of employee contributions	(706,518)
5. Other (net transfer)	(73,706)
6. Net change in plan fiduciary net position	1,537,989
7. Plan fiduciary net position – beginning	10,231,110
8. Plan fiduciary net position – ending	<u>\$ 11,769,099</u>
C. Net pension liability/(asset)	<u>\$ (549,259)</u>
D. Plan fiduciary net position as a percentage of the total pension liability	104.90%
E. Covered Valuation Payroll	1,897,760
F. Net pension liability as a percentage of covered valuation payroll	-28.94%

Lisle Library District
Notes To The Financial Statements (Continued)
For The Year Ended June 30, 2018

NOTE 10 - PENSION PLAN COMMITMENT (CONTINUED)

Deferred Outflows and Deferred Inflows of Resources by Year to be
Recognized in Future Pension Expense

Plan Year Ending December 31	Net Deferred Outflows of Resources
2018	\$ (26,729)
2019	(53,092)
2020	(204,927)
2021	(216,562)
2022	0
Total	<u>\$ (501,310)</u>

**SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS
USED IN THE CALCULATION OF THE TOTAL PENSION LIABILITY**

Methods and Assumptions Used to Determine Total Pension Liability:

Actuarial Cost Method	Entry-Age Normal
Asset Valuation Method	Market Value of Assets
Price Inflation	2.50%
Salary Increases	3.39% to 14.25%, including inflation
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.
Mortality	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 was 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.

Other Information:

There were no benefit changes during the year.

Lisle Library District
Notes To The Financial Statements (Continued)
For The Year Ended June 30, 2018

NOTE 10 - PENSION PLAN COMMITMENT (CONTINUED)

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 as of December 31, 2017:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	37%	6.85%
International Equity	18%	6.75%
Fixed Income	28%	3.00%
Real Estate	9%	5.75%
Alternative Investments	7%	2.65% - 7.35%
Cash Equivalents	1%	2.25%
	<u>100%</u>	

CALCULATION OF THE SINGLE DISCOUNT RATE

GASB Statement No. 68 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a "risk-free" rate is required, as described in the following paragraph.

The single discount rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.50%; the municipal bond rate is 3.31%; and the resulting single discount rate is 7.50%.

Lisle Library District
Notes To The Financial Statements (Continued)
For The Year Ended June 30, 2018

NOTE 10 - PENSION PLAN COMMITMENT (CONTINUED)

CALCULATION OF THE SINGLE DISCOUNT RATE (CONTINUED)

SENSITIVITY OF NET PENSION LIABILITY/(ASSET) TO THE
SINGLE DISCOUNT RATE ASSUMPTION

	1% Decrease 6.50%	Current Single Discount Rate Assumption 7.50%	1% Increase 8.50%
Total Pension Liability	\$ 12,516,192	\$ 11,219,840	\$ 10,138,467
Plan Fiduciary Net Position	11,769,099	11,769,099	11,769,099
Net Pension Liability/(Asset)	<u>\$ 747,093</u>	<u>\$ (549,259)</u>	<u>\$ (1,630,632)</u>

Lisle Library District
IMRF Pension Disclosures
For The Year Ended June 30, 2018

In accordance with GASB Statement No. 68, "Accounting and Financial Reporting for Pensions – An Amendment of GASB Statements No. 27", the financial statements of employers also include required supplementary information showing the 10-year fiscal history of:

- Sources of changes in the net pension liability;
- Information about the components of the net pension liability and related ratios, including the pension plan's fiduciary net position as a percentage of the total pension liability, and the net pension liability as a percent of covered-employee payroll, and
- Comparison of actual employer contributions to the actuarially determined contributions based on the plan's funding policy.

MULTIYEAR SCHEDULE OF CONTRIBUTIONS
 Last 10 Plan Years (When Available)

<u>Plan Year Ending December 31</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Valuation Payroll</u>	<u>Actual Contribution as a % of Covered Valuation Payroll</u>
2017	\$ 193,951 *	393,950	(199,999)	1,897,760	20.76%
2016	207,454	407,454	(200,000)	1,844,038	22.10%
2015	217,558	417,559	(200,001)	1,789,131	23.34%
2014	233,754	446,445	(212,691)	1,687,754	26.45%

* Estimated based on contribution rate of 10.22% and covered valuation payroll of \$1,897,760

GASB Pronouncements 67 and 68 require the presentation of the last 10 years completed under these pronouncements. The fiscal years completed prior to the enactment of these pronouncements are not required to be presented in this schedule.

**Lisle Library District
IMRF Pension Disclosures (Continued)
For The Year Ended June 30, 2018**

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date: Actuarially determined contribution rates are calculated as of December 31st of each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2017 Contribution Rates:

Actuarial Cost Method	Aggregate Entry-Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies : 10-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 26-year closed period Early Retirement Incentive Plan liabilities: upto 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 21 years for most employers (two employers were financed over 30 years).
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage Growth	3.50%
Price Inflation	2.75% - approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases	3.75% to 14.50% including inflation
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). 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-2014 (base year 2012). 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-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information: There were no benefit changes during the year.

Lisle Library District
IMRF Pension Disclosures (Continued)
For The Year Ended June 30, 2018

Schedules of Required Supplementary Information
Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
Last 10 Plan Years (When Available)

Plan Year Ending December 31,	2017	2016	2015	2014
Total pension liability				
Service cost	201,154	198,379	192,393	205,949
Interest on the total pension liability	795,236	769,533	731,221	682,924
Changes of benefit terms	0	0	0	0
Difference between expected and actual experience of the total pension liability	444,594	(15,995)	131,639	(179,567)
Changes of assumptions	(370,460)	(12,132)	11,769	442,348
Benefit payments, including refunds of employee contributions	<u>(706,518)</u>	<u>(517,799)</u>	<u>(573,186)</u>	<u>(428,634)</u>
Net change in total pension liability	364,006	421,986	493,836	723,020
Total pension liability— beginning	<u>10,855,834</u>	<u>10,433,848</u>	<u>9,940,012</u>	<u>9,216,992</u>
Total pension liability – ending	<u>\$ 11,219,840</u>	<u>\$ 10,855,834</u>	<u>\$ 10,433,848</u>	<u>\$ 9,940,012</u>
Plan fiduciary net position				
Contributions – employer	\$ 393,950	\$ 407,454	\$ 417,559	\$ 446,445
Contributions – employee	85,399	84,258	80,511	80,073
Net investment income	1,838,864	658,956	47,016	538,607
Benefit payments, including refunds of employee contributions	(706,518)	(517,799)	(573,186)	(428,634)
Other (net transfer)	<u>(73,706)</u>	<u>46,551</u>	<u>139,110</u>	<u>23,514</u>
Net change in plan fiduciary net position	1,537,989	679,420	111,010	660,005
Plan fiduciary net position Beginning	<u>10,231,110</u>	<u>9,551,690</u>	<u>9,440,680</u>	<u>8,780,675</u>
Ending	<u>\$ 11,769,099</u>	<u>\$ 10,231,110</u>	<u>\$ 9,551,690</u>	<u>\$ 9,440,680</u>
Net pension liability / (asset)	<u>\$ (549,259)</u>	<u>\$ 624,724</u>	<u>\$ 882,158</u>	<u>\$ 499,332</u>
Plan fiduciary net position as a percent of the total pension liability	104.90%	94.25%	91.55%	94.98%
Covered Valuation Payroll	\$ 1,897,760	\$ 1,844,038	\$ 1,789,131	\$ 1,779,391
Net pension liability as a percent of covered valuation payroll	-28.94%	33.88%	49.31%	28.06%

GASB Pronouncements 67 and 68 require the presentation of the last 10 years completed under these pronouncements. The fiscal years completed prior to the enactment of these pronouncements are not required to be presented in this schedule

Required Supplementary Information

**Lisle Library District
General Fund
Budgetary Comparison Schedule
For The Year Ended June 30, 2018**

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	
REVENUES				
Property Taxes	\$ 4,392,646	\$ 4,392,646	\$ 4,338,280	\$ (54,366)
TIF Revenue	0	0	42,866	42,866
Replacement Taxes	11,000	11,000	15,361	4,361
Investment Income	30,000	30,000	71,048	41,048
Desk Revenue	45,700	45,700	47,645	1,945
Grants and Donations	0	0	22,419	22,419
Miscellaneous	1,000	1,000	4,103	3,103
TOTAL REVENUES	4,480,346	4,480,346	4,541,722	61,376
EXPENDITURES				
Salaries and Wages	2,220,832	2,220,832	2,153,090	67,742
Personnel Costs	530,000	530,000	499,838	30,162
Contractual Services	183,350	183,350	133,927	49,423
Physical Services	103,930	103,930	124,156	(20,226)
General Administrative Costs	213,315	213,315	177,576	35,739
Restricted Expenditures	0	0	22,131	(22,131)
Capital Outlay/Materials	623,657	623,657	624,380	(723)
Contingency	75,000	75,000	1,296	73,704
TOTAL EXPENDITURES	3,950,084	3,950,084	3,736,394	213,690
EXCESS OF REVENUES OVER EXPENDITURES	530,262	530,262	805,328	275,066
OTHER FINANCING USES				
Realized Loss on Investments	0	0	(157)	(157)
Unrealized Loss on Investments	0	0	(49,222)	(49,222)
Transfers Out	(300,000)	(300,000)	(300,000)	0
TOTAL OTHER FINANCING USES	(300,000)	(300,000)	(349,379)	(49,379)
NET CHANGE IN FUND BALANCE	\$ 230,262	\$ 230,262	455,949	\$ 225,687
FUND BALANCE, BEGINNING OF YEAR			3,985,210	
END OF YEAR			\$ 4,441,159	

Required Supplementary Information

Lisle Library District
Special Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For The Year Ended June 30, 2018

	Budgeted Amounts			Variance
	Original	Final	Actual	With Final Budget
REVENUES				
Investment Income	\$ 7,000	\$ 7,000	\$ 19,586	\$ 12,586
TOTAL REVENUES	<u>7,000</u>	<u>7,000</u>	<u>19,586</u>	<u>12,586</u>
EXPENDITURES				
Capital Outlay/Materials	<u>190,000</u>	<u>190,000</u>	<u>26,647</u>	<u>163,353</u>
TOTAL EXPENDITURES	<u>190,000</u>	<u>190,000</u>	<u>26,647</u>	<u>163,353</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(183,000)</u>	<u>(183,000)</u>	<u>(7,061)</u>	<u>175,939</u>
OTHER FINANCING SOURCES				
Transfers In	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u>\$ 117,000</u>	<u>\$ 117,000</u>	<u>292,939</u>	<u>\$ 175,939</u>
FUND BALANCE, BEGINNING OF YEAR			<u>2,666,301</u>	
END OF YEAR			<u>\$ 2,959,240</u>	

Lisle Library District
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2018

	Special Revenue Funds			Permanent Fund	
	Building Maintenance	Illinois Municipal Retirement	Social Security	Working Cash	Total
ASSETS					
Cash and Investments	\$ 149,636	\$ 428,223	\$ 240,429	\$ 410,586	\$ 1,228,874
Property Taxes Receivable	71,485	73,754	64,109	0	209,348
Prepaid Expenditures	11,185	0	0	0	11,185
TOTAL ASSETS	232,306	501,977	304,538	410,586	1,449,407
TOTAL DEFERRED OUTFLOWS	0	0	0	0	0
TOTAL ASSETS AND DEFERRED OUTFLOWS	232,306	501,977	304,538	410,586	1,449,407
LIABILITIES					
Accounts Payable	5,689	11,350	7,365	0	24,404
TOTAL LIABILITIES	5,689	11,350	7,365	0	24,404
DEFERRED INFLOWS					
Deferred Property Taxes	152,136	156,966	136,439	0	445,541
TOTAL DEFERRED INFLOWS	152,136	156,966	136,439	0	445,541
FUND BALANCES					
Non-spendable	11,185	0	0	410,586	421,771
Restricted	63,296	333,661	160,734	0	557,691
TOTAL FUND BALANCES	74,481	333,661	160,734	410,586	979,462
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 232,306	\$ 501,977	\$ 304,538	\$ 410,586	\$ 1,449,407

Lisle Library District
Non-Major Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For The Year Ended June 30, 2018

	Special Revenue Funds			Permanent Fund	
	Building Maintenance	Illinois Municipal Retirement	Social Security	Working Cash	Total
REVENUES					
Property Taxes	\$ 138,993	\$ 217,353	\$ 174,048	\$ 0	\$ 530,394
Replacement Taxes	0	887	139	0	1,026
Investment Income	1,870	4,890	2,708	4,836	14,304
TOTAL REVENUES	140,863	223,130	176,895	4,836	545,724
EXPENDITURES					
Personnel Costs	0	188,084	159,303	0	347,387
Physical Services	132,181	0	0	0	132,181
TOTAL EXPENDITURES	132,181	188,084	159,303	0	479,568
NET CHANGE IN FUND BALANCES	8,682	35,046	17,592	4,836	66,156
FUND BALANCES, BEGINNING OF YEAR	65,799	298,615	143,142	405,750	913,306
END OF YEAR	\$ 74,481	\$ 333,661	\$ 160,734	\$ 410,586	\$ 979,462

Lisle Library District
Building Maintenance Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For The Year Ended June 30, 2018

	Budgeted Amounts			Variance
	Original	Final	Actual	With Final Budget
REVENUES				
Property Taxes	\$ 136,350	\$ 136,350	\$ 138,993	\$ 2,643
Investment Income	1,000	1,000	1,870	870
TOTAL REVENUES	<u>137,350</u>	<u>137,350</u>	<u>140,863</u>	<u>3,513</u>
EXPENDITURES				
Physical Services	<u>137,000</u>	<u>137,000</u>	<u>132,181</u>	<u>4,819</u>
TOTAL EXPENDITURES	<u>137,000</u>	<u>137,000</u>	<u>132,181</u>	<u>4,819</u>
NET CHANGE IN FUND BALANCE	<u>\$ 350</u>	<u>\$ 350</u>	8,682	<u>\$ 8,332</u>
FUND BALANCE,				
BEGINNING OF YEAR			<u>65,799</u>	
END OF YEAR			<u>\$ 74,481</u>	

Lisle Library District
Illinois Municipal Retirement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For The Year Ended June 30, 2018

	Budgeted Amounts			Variance
	Original	Final	Actual	With Final Budget
REVENUES				
Property Taxes	\$ 220,180	\$ 220,180	\$ 217,353	\$ (2,827)
Replacement Taxes	600	600	887	287
Investment Income	1,200	1,200	4,890	3,690
TOTAL REVENUES	<u>221,980</u>	<u>221,980</u>	<u>223,130</u>	<u>1,150</u>
EXPENDITURES				
Personnel Costs	<u>217,419</u>	<u>217,419</u>	<u>188,084</u>	<u>29,335</u>
TOTAL EXPENDITURES	<u>217,419</u>	<u>217,419</u>	<u>188,084</u>	<u>29,335</u>
NET CHANGE IN FUND BALANCE	<u>\$ 4,561</u>	<u>\$ 4,561</u>	<u>35,046</u>	<u>\$ 30,485</u>
FUND BALANCE, BEGINNING OF YEAR			<u>298,615</u>	
END OF YEAR			<u>\$ 333,661</u>	

Lisle Library District
Social Security Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For The Year Ended June 30, 2018

	Budgeted Amounts			Variance
	Original	Final	Actual	With Final Budget
REVENUES				
Property Taxes	\$ 173,720	\$ 173,720	\$ 174,048	\$ 328
Replacement Taxes	100	100	139	39
Investment Income	1,200	1,200	2,708	1,508
TOTAL REVENUES	<u>175,020</u>	<u>175,020</u>	<u>176,895</u>	<u>1,875</u>
EXPENDITURES				
Personnel Costs	<u>169,894</u>	<u>169,894</u>	<u>159,303</u>	<u>10,591</u>
TOTAL EXPENDITURES	<u>169,894</u>	<u>169,894</u>	<u>159,303</u>	<u>10,591</u>
NET CHANGE IN FUND BALANCE	<u>\$ 5,126</u>	<u>\$ 5,126</u>	<u>17,592</u>	<u>\$ 12,466</u>
FUND BALANCE, BEGINNING OF YEAR			<u>143,142</u>	
END OF YEAR			<u>\$ 160,734</u>	

Lisle Library District
Permanent Fund
Working Cash Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
No Legally Adopted Budget
For The Year Ended June 30, 2018

	<u>Actual</u>
REVENUES	
Investment Income	\$ 4,836
TOTAL REVENUES	<u>4,836</u>
TOTAL EXPENDITURES	<u>0</u>
NET CHANGE IN FUND BALANCE	4,836
FUND BALANCE, BEGINNING OF YEAR	<u>405,750</u>
END OF YEAR	<u><u>\$ 410,586</u></u>

**Lisle Library District
General Governmental Revenues by Source
Last Ten Fiscal Years
June 30, 2018**

Fiscal Year	Property Taxes	TIF Revenue	Replacement Taxes	Investment Income	Desk Revenue	Grants and Donations	Rental Revenue	Miscellaneous	Total
2018	\$ 4,868,674	\$ 42,866	\$ 16,387	\$ 104,938	\$ 47,645	\$ 22,419	\$ 0	\$ 4,103	\$ 5,107,032
2017	4,868,951	45,454	19,763	68,001	54,836	520	0	580	5,058,105
2016	4,728,861	45,899	17,621	66,889	57,937	21,972	0	4,477	4,943,656
2015	4,620,777	44,926	19,341	66,382	55,238	35,700	0	15,496	4,857,860
2014	4,497,718	41,779	18,297	84,720	61,736	35,630	0	9,342	4,749,222
2013	4,399,293	0	17,457	86,032	56,530	58,523	0	2,444	4,620,279
2012	4,328,314	0	16,494	66,941	55,026	30,398	15,975	18,473	4,531,621
2011	4,247,001	0	18,702	33,421	46,704	50	21,300	2,554	4,369,732
2010	4,151,801	0	15,161	66,010	56,090	30,958	21,300	2,704	4,344,024
2009	3,968,370	0	18,259	137,566	48,087	47,146	21,050	1,950	4,242,428

Data Source: District Records

**Lisle Library District
General Governmental Expenditures by Function
Last Ten Fiscal Years
June 30, 2018**

Fiscal Year	Salaries and Wages	Personnel Costs	Contractual Services	Physical Services	General Administrative Costs	Restricted Expenditures	Capital Outlay/ Materials	Contingency	Debt Service	Total
2018	\$2,153,090	\$ 847,225	\$ 133,927	\$ 256,337	\$ 177,576	\$ 22,131	\$ 651,027	\$ 1,296	\$ 0	4,242,609
2017	2,165,855	827,401	178,534	267,694	191,721	21,972	633,858	0	0	4,287,035
2016	2,116,929	804,314	162,699	220,308	176,770	35,629	615,573	11,238	0	4,143,460
2015	2,134,603	807,306	183,069	207,265	192,354	35,630	594,266	779	0	4,155,272
2014	2,124,856	845,655	194,929	182,594	197,077	27,293	1,084,963	8,023	0	4,665,390
2013	1,925,402	791,814	155,327	203,852	155,719	29,085	1,047,641	11,978	0	4,320,818
2012	1,874,443	671,730	124,402	235,426	170,206	25,646	988,822	0	0	4,090,675
2011	1,854,987	619,238	98,001	221,006	174,538	29,879	638,929	0	0	3,636,578
2010	1,947,934	612,383	113,097	202,505	183,668	39,008	686,201	0	0	3,784,796
2009	1,943,190	458,765	117,821	217,793	187,647	48,354	789,921	0	0	3,763,491

Data Source: District Records

**Lisle Library District
Assessed Valuations, Property Tax Rates, Extensions, and Collections
Last Ten Tax Years
June 30, 2018**

Tax Year	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Assessed Valuation	\$1,207,428,945	\$1,178,835,794	\$1,105,409,779	\$1,073,019,852	\$1,067,561,614	\$1,117,148,231	\$1,188,441,172	\$1,258,748,032	\$1,364,383,727	\$1,362,042,824
Tax Rates										
General	0.3242	0.3689	0.3963	0.3874	0.4005	0.3583	0.3192	0.2982	0.2690	0.2687
Audit	0.0000	0.0000	0.0000	0.0000	0.0003	0.0007	0.0008	0.0007	0.0001	0.0001
Building Maintenance	0.0126	0.0116	0.0110	0.0084	0.0038	0.0074	0.0094	0.0071	0.0108	0.0078
IMRF	0.0130	0.0187	0.0202	0.0312	0.0190	0.0229	0.0214	0.0193	0.0168	0.0143
Social Security	0.0113	0.0148	0.0115	0.0163	0.0095	0.0123	0.0151	0.0147	0.0138	0.0132
Liability Insurance	0.0000	0.0000	0.0000	0.0000	0.0001	0.0002	0.0002	0.0001	0.0001	0.0001
Tort Judgment	0.0000	0.0000	0.0000	0.0000	0.0004	0.0004	0.0004	0.0003	0.0001	0.0001
Workers' Compensation	0.0000	0.0000	0.0000	0.0000	0.0002	0.0008	0.0009	0.0008	0.0006	0.0009
Unemployment	0.0000	0.0000	0.0000	0.0000	0.0001	0.0005	0.0001	0.0001	0.0001	0.0001
	0.3611	0.4140	0.4390	0.4433	0.4339	0.4035	0.3675	0.3413	0.3114	0.3053
Tax Extensions										
General	\$ 3,914,485	\$ 4,348,725	\$ 4,380,739	\$ 4,156,879	\$ 4,275,584	\$ 4,002,742	\$ 3,793,504	\$ 3,753,587	\$ 3,670,192	\$ 3,659,809
Audit	0	0	0	0	3,203	7,820	9,508	8,811	1,365	1,362
Building Maintenance	152,136	136,745	121,595	90,134	40,567	82,669	111,713	89,371	147,353	106,239
IMRF	156,966	220,442	223,293	334,782	202,837	255,827	254,326	242,938	229,216	194,772
Social Security	136,439	174,468	121,122	174,902	101,418	137,409	179,455	185,036	188,285	179,790
Liability Insurance	0	0	0	0	1,068	2,234	2,377	1,259	1,364	1,362
Tort Judgment	0	0	0	0	4,270	4,469	4,754	3,776	1,364	1,362
Workers' Compensation	0	0	0	0	2,135	8,937	10,696	10,070	8,187	12,258
Unemployment	0	0	0	0	1,068	5,586	1,188	1,259	1,385	1,362
	\$ 4,360,026	\$ 4,880,380	\$ 4,852,749	\$ 4,756,697	\$ 4,632,150	\$ 4,507,693	\$ 4,367,521	\$ 4,296,107	\$ 4,248,691	\$ 4,158,316
Collections										
General	\$ 2,075,172	\$ 4,338,507	\$ 4,375,231	\$ 4,132,463	\$ 4,264,791	\$ 3,993,865	\$ 3,788,271	\$ 3,749,971	\$ 3,664,340	\$ 3,653,860
Audit	0	0	0	0	3,195	7,803	9,494	8,803	1,362	1,360
Building Maintenance	80,652	136,424	121,442	89,604	40,465	82,486	111,559	89,285	147,119	106,067
IMRF	83,212	219,924	223,012	332,816	202,324	255,260	253,976	242,704	228,851	194,456
Social Security	72,330	174,058	126,963	173,875	101,162	137,104	179,207	184,858	187,985	179,497
Liability Insurance	0	0	0	0	1,065	2,229	2,374	1,258	1,362	1,360
Tort Judgment	0	0	0	0	4,259	4,459	4,747	3,773	1,362	1,360
Workers' Compensation	0	0	0	0	2,130	8,917	10,681	10,060	8,173	12,238
Unemployment	0	0	0	0	1,065	5,573	1,187	1,258	1,362	1,360
	\$ 2,311,366	\$ 4,868,913	\$ 4,846,648	\$ 4,728,758	\$ 4,620,466	\$ 4,497,696	\$ 4,361,496	\$ 4,291,970	\$ 4,241,916	\$ 4,151,558
Percentage Collected	53.01%	99.77%	99.87%	99.41%	99.75%	99.78%	99.86%	99.90%	99.84%	99.84%

Notice of Availability of Audit Report

Notice is given pursuant to the Public Funds Statement Publication Act of the availability of an audit report for the Lisle Library District.

1. The audit report covers the time period from July 1, 2017 to June 30, 2018;
2. The audit was conducted by Knutte & Associates PC, certified public accountants;
3. The audit report is available for inspection at the Lisle Library District, 777 Front Street, Lisle, Illinois between the hours of 9:30 a.m. and 9:00 p.m., Monday through Friday.

Longry Wang, Treasurer of the LLD Board of Trustees
Lisle Library District

**Lisle Library District
Treasurer's Report FY 2017-2018**

Pursuant to the terms of an Act of the General Assembly of the State of Illinois (30 ILCS 15/0.01 et. Seq.), the following is an account of all receipts and expenditures made by the Lisle Library District during fiscal year July 1, 2017 to June 30, 2018 and the State of Treasury at the close of said fiscal year.

Subscribed and sworn to this 3rd day of December, 2018.

Notary Public
(Seal)

Treasurer
Library Board of Trustees
Lisle Library District

GENERAL FUND

Balance July 01, 2017: \$ 3,985,210.

Receipts: Property taxes 4,381,146; State Grants 22,419; Replacement Tax 15,361; Investment Income 71,048; Desk Revenue 47,645; Miscellaneous 4,103.

Disbursements: AFLAC 5,812; AlphaGraphics 4,929; Amazon 21,108; Arthur J Gallagher 4,800; ASSA ABLOY 1,542; Baker & Taylor 256,426; Bear Landscaping 10,597; Blackbaud 10,379; Brainfuse, Inc. 2,800; Case Lots, Inc. 4,783; Chicago Metro Fire Prevention 4,041; Children's Plus 7,476; Compact Disc Source 11,544; Complete Cleaning Company 30,246; Delta Dental – Risk 25,532; Demco 11,741; Dynegy Energy Services 45,269; Easypermit Postage 8,806; EBSCO Information Services 43,579; Ehlers Investment Partners 6,199; Findaway World 3,883; Gale/CENGAGE Learning 59,443; Garvey's Office Products 3,316; Hagg Press 10,829; Hartford 5,961; Hewlett-Packard Company 3,922; IHLS – OCLC 20,602; Illinois Library Association 5,049; Impact Networking 11,349; InfoGroup 5,355; Innovative Interfaces 45,266; Janway 2,940; Knutte & Associates 8,250; Yolanda Kocemba 3,078; Libraries of Il Risk Agency (LIRA) 21,011; LIMRiCC Purchase of Health Ins. Program 344,890; LIMRiCC Unemployment Compensation Group 2,575; LinkedIn Corp 7,000; Management Assoc 3,920; MB Financial Credit Card 51,308; Midwest Tape 83,271; Monaco Mechanical 15,994; Montano's Landscaping & Nursery 23,540; Morningstar 3,855; NICOR 7,585; Outsource Solutions Group 18,015; OverDrive 20,545; Patriot Electric & Technologies 1,345; Penworthy 5,903; Peregrine, Stime, Newman, Ritzman & Bruckner, Ltd. 7,875; ProQuest 7,452; RAILS 21,266; Recorded Books 12,661; SavA Tree 176; Scholastic Library Publishing 7,301; Staples Advantage 8,696; Suburban Door Check & Lock 1,372; The Library Store 7354; Thyssenkrupp Elevator Corp. 5,190 Tyco Integrated Security 3,407; Village of Lisle 8,611; Vendors < \$2,500 92,893.

PERSONAL SERVICES

Under \$25,000: Beck, Julie; Cox, Andrea; Dahlman, Tina; Dionne, Emma; Dionne, Leigh; DiPierro, Diana; Filomena, Dawn; Gehrke, Brittany; Gnanaratne, Thushangani; Gurbani, Neetu; Habal, Taylor; Hedrick, Jessica; Hoover, Nancy; Kandlik, James; Kandlik, Stephanie; Kilcran, Jacqueline; Kuch, Cristina; Lewellyn, Rosary; Nowaczyk, Frank; Nowaczyk, Karen; Pellizzari, Dan; Procter, Justin; Rodenmaker, Morgan; Thompson, Samantha; Todro, Amanda; Triner, John; Twidell, Alexandra; Walquist, Grace; Williams, Luanne; Yung, Florence; Zellner, Michael; \$25,001 - \$49,999: Agostino, Catherine; Bannon, Mary; Baxter, Brian; Brown, Rosalie; Caise, Mallory; Duran, Xavier; Frederickson, Nancy; Hepler, Josh; Karl, Natalie; Knight, Chris; Loeding-Foster, Anne; McCurdy, Angela; McMahon, Kathryn; Patterson, Winona; Perek, Rachel; Purcell, Ellen; Spicher, Noelle; Stein, Brian; Storm, Rochelle; Walker, Emily; \$50,000 – 74,999: Demas, Jean; Ferrari, John; Freer, Pamela; Graziani, Gail; Hayes, Sandra; Hopkins, Elizabeth; Kloepper, Krista; Murff, Laura; Ruocco, Patricia; Savage, Will; Zarat, Theresa; \$75,000 – 99,999: Boskelly, Ginger; Hurt, Paul; McQuillan, Elizabeth; \$100,000 – 124,999: Weinstein, Tatiana.

Balance – June 30, 2018: \$ 4,441,159.

BUILDING MAINTENANCE FUND

Balance – June 30, 2017: \$65,799.

Receipts: Property taxes 138,993; Investment income 1,870.

Disbursements: Amazon 627; ASSA ABLOY 964; CDW Government 14,312; Complete Cleaning Co 1,815; Dell Catalog Sales 7,360; Dell Marketing 23,378; DeSitter Flooring 6,188; EnvisionWare 16,344; Express Fence 3,745; MB Financial Credit Card 6,946; Miller Sealcoating 4,700; Outsource Solutions Group 9,284; Patriot Electric & Technologies 2,562; Right Way Windows & Siding 10,981; SavATree 10,795; Staples Advantage 294; Suburban Door Check & Lock Service 15,809 Vendors < 2,500 1,763.

Balance – June 30, 2018: \$74,481.

IMRF FUND

Balance – June 30, 2017: \$298,615.

Receipts: Property taxes 217,353; Investment income 4,890; Replacement tax 887.

Disbursements: IL Municipal Retirement Fund 188,084

Balance – June 30, 2018: \$333,661.

FICA FUND

Balance – June 30, 2017: \$143,142.

Receipts: Property taxes 174,048; Investment income 2,708; Replacement tax 139.

Disbursements: Internal Revenue Service 159,303.

Balance – June 30, 2018: \$160,734.

SPECIAL RESERVE FUND

Balance – June 30, 2017: \$2,666,300.

Receipts: Investment income 19,586.

Disbursements: Millennia Consulting 26,647; Vendors < 2,500 none.

Balance – June 30, 2018: \$2,959,240.

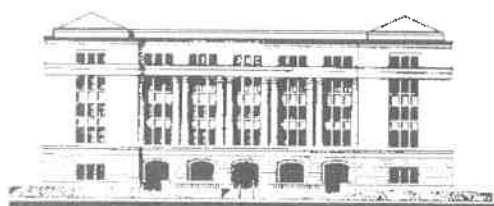
WORKING CASH FUND

Balance - June 30, 2017: \$405,750

Receipts: Investment income 4,836.

Disbursements: 0

Balance - June 30, 2018: \$410,586.



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300 S. Second St., Springfield, IL 62701-1796
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Illinois State Library

ILLINOIS PUBLIC LIBRARY PER CAPITA AND EQUALIZATION AID GRANT APPLICATION

The applying public library shall have completed the Illinois Public Library Annual Report (IPLAR) as required by administrative rule, The Illinois Library System Act (23 Ill. Adm. Code 3030.200 (2) (J)), to be eligible for funding.

In making an application for Public Library Per Capita and Equalization Aid Grants, the Library Board of Trustees agrees to expend the funds received for the purposes outlined in the application as approved by the Illinois State Library, and as stipulated by statute Illinois Library System Act (75 ILCS 10/8 and 10/8.1) and administrative rule Illinois State Library Grant Programs (23 Ill. Adm. Code 3035.115 and 3035.135).

The Library Board of Trustees affirms that all grant funds received as a result of this application shall be used to provide public library service to its community by supplementing the library's regular budget and that it will not reduce, nor cause to have reduced, the public library's levy in the current or next fiscal year.

The Library Board of Trustees agrees that the Illinois State Library or its designee shall have the right to examine any of the records that directly relate to this grant.

☒ By checking this box, I certify 1) that I have the authority to submit this application on behalf of the Library Board of Trustees, and 2) that the statements herein are true, complete and accurate to the best of my knowledge. The Library Board of Trustees is aware that any false, fictitious or fraudulent statement or claims may be subject to civil, criminal or administrative penalties.

1. Legal name of library: Lisle Library District

2. Library's control number: _____ Branch number: _____

3. Contact information of person completing this grant application:

Preparer's name: Tatiana Weinstein
(First name) (Last name)

Preparer's title: Director

Preparer's telephone number: (630) 971-1675

Preparer's email: tatiana@lislelibrary.org

4. **Population Served:** 29,535

All changes in population must be documented and supporting information that details the increase or decrease shall be submitted electronically with this application. Documentation should include one of the following:

- Any U.S. Census certifications (corrections, special census, etc.) that has been filed with the Office of Secretary of State Index Department prior to submission of the application.
- For population changes, annexations or disconnects that are typically not documented by the U.S. Census, the library must include appropriate and substantial supporting information. Examples include, but are not limited to: documentation from appropriate municipal corporate authorities, a library district's board of trustees, referenda questions and certified results, etc.

Contact the Illinois State Library with any questions.

5. **Standards Chapter Review, Public Service:** The Library Director and the Board of Trustees shall review and report on progress in meeting Chapter 8, Public Services: Reference and Reader's Advisory Services, of "Serving Our Public 3.0: Standards for Illinois Public Libraries, 2014." Review the check list at the end of the chapter and report on progress toward meeting any items left unchecked. If all items are checked, please indicate as such.

Lisle Library District (LLD) meets all standards as recommended (via checklist) within Chapter 8 of the Standards for IL Public Libraries. Reference services are provided on both floors of the Library. Patrons may receive Reference help in person, over the phone, via email, or via online chat. The LLD provides access to local/state maps, telephone books, and copies of recorded local government meetings on DVD. The LLD maintains a local history collection. The LLD has a Literacy Librarian on staff who is trained to provide reference service to patrons with language/literacy needs. Reference materials and services are evaluated on an annual basis.

All Adult Services staff are members of the Adult Reading Round Table, a local genre study association that provides Readers Advisory (RA) education year-round. Patrons receive RA in person, on the phone, via email or social media, and can receive personalized suggestions from a librarian via an online form where they describe their reading tastes. Staff who provides RA services is a member of the local Heritage Society. Library displays are updated monthly to connect patrons to leisure reading.

LLD Reference and RA materials/resources are offered in both physical format and via online platforms.

6. **Trustees Fact File:** Review chapters 6-10 of the "Trustee Facts File Third or Fourth Edition," <https://www.cyberdriveillinois.com/departments/library/libraries/pdfs/trusteefacts.pdf> placing particular emphasis on Chapter 8, "Human Resources."

As a result of this review, indicate any modification to current practices or policies that may occur in the forthcoming year.

The Lisle Library District (LLD) recognizes the duties and responsibilities of Library Trustees as indicated in chapters 6-10 in the ILA's Trustee Facts File. All LLD Trustees have reviewed the required chapters in accordance with grant requirements. The LLD adopted a new strategic plan in November of 2018. In accordance with the new plan, the LLD Personnel & Policy Committee shall review policies on a quarterly basis. In the new plan, one of the main focus areas is the facility, identifying various facility goals. In 2019, the LLD Board of Trustees intends to enhance their by-laws to best reflect ILA Trustee Facts File guidelines, including a new ethics policy. The LLD performs a Director evaluation on an annual basis and all staff have annual performance evaluations conducted by department directors. The LLD reviews the employee salary scale annually and makes appropriate adjustments to meet industry standards. In 2017, the Board adopted a new harassment policy that details grievance procedures. The LLD holds open budget meetings, conducts an annual audit, and prepares financial reports in accordance with industry and state standards. Following industry best practice, in 2019, the LLD expects to conduct a comprehensive assessment of local auditors to select a new auditing firm since the LLD has utilized the same firm for a number of years.

7. **Continuing Education:** Library staff and at least one trustee completed an educational program in calendar year 2018 that focused on meeting the needs the patrons with challenges or disabilities. The requirement could have been met via live presentation, webinar or free online courses. Providers may include, but are not limited to, the Illinois State Library, an Illinois Library System, the Illinois Library Association or local agency specializing in services for patrons with intellectual, behavioral, physical and non-physical challenges or differences.

List continuing education programs attended and report on the libraries commitment to serving patrons with challenges, disabilities or differences.

The Lisle Library District (LLD) Board of Trustees and staff have viewed the webinar, Beyond Assistive Technology: Improving Library Services to People with Disabilities; a RAILS (Reaching Across Illinois Library System) recommended webinar presented by Kate Todd, online instructor for the American Library Association (ALA). The LLD adopted a new strategic plan in November of 2018 and under the Facility focus area, the LLD documents its commitment to utilize Universal Design (UD) concepts in projected LLD facility projects. This pledge to incorporate UD is to ensure the LLD provides a welcoming facility and campus that meets community needs, encourages utilization, and fosters an enriching environment for all patrons, regardless of disability or challenge.

8. **Outreach:** Does the library have a program similar to the Illinois Veterans' History Project? Yes ☐ No ☒
<http://www.cyberdriveillinois.com/departments/library/public/veteransproject.html>

Please describe how the library connects with, serves and supports veterans and military families in your community.

The Lisle Library District (LLD) recognizes the importance of documenting oral histories and remembrances. The LLD Board of Trustees and staff have familiarized themselves with the Illinois Veterans' History Project. This Project was mentioned at two regular Board meetings and the official flyer was posted on the LLD Community Board to promote the project. The LLD has connected with our local VFW on numerous occasions to promote library programming as well as to conduct library outreach efforts. The LLD regularly prepares library displays in honor of veterans and creates readers advisory bibliographies highlighting military service and history. The LLD has a rich collection of materials related to veterans and the military; fiction and non-fiction.

Would your library be interested in partnering with the Illinois State Library Veterans' History Project and like to receive a follow-up call after the Jan. 15, 2019 deadline? Yes please ☒ Not at this time ☐

9. **Planned Use of Funds:** Describe how the library plans to use grant monies in order to meet standards in the most recent edition of "Serving Our Public 3.0: Standards for Illinois Public Libraries." Use general categories in identifying actual planned expenditures.

The Lisle Library District (LLD) intends to utilize Per Capita Grant monies to best meet the standards as described in Serving Our Public 3.0, Standards for Illinois Public Libraries. The LLD plans to expend grant funds in the following categories: Technology/Access/Materials (hardware/software/digital content), Marketing/Awareness, Programs, Equipment/Furniture, and Materials.



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Illinois Public Library Per Capita Grant Expenditures Report

Per Capita Grant funds must be obligated by June 30 and expended by August 15.

Library Name: Lisle Library District City: Lisle
Control Number: _____ Branch Number: _____
Fiscal Year: 2017 Exact amount of Per Capita Grant received: \$22,131.65

CHECK EXPENDITURE CATEGORY. EACH CHECKED CATEGORY MUST INCLUDE A BRIEF EXPLANATION.

☒ Materials (*materials for all ages, genres and formats, including electronic resources, books on tape, DVD's, CD's, etc.*)
Digital content for e-media platform (Overdrive Advantage). Additional digital content for District patrons.

☐ Programs (Summer Reading, Mom & Tot, educational, instructional, etc.)

☐ Personnel

☐ Electronic Access (databases, resource sharing, LLSAPs, system fees, etc.)

☐ Continuing Education (staff and/or board)

☐ Supplies

- ☒ Equipment (office equipment, computer software and hardware, etc.)

Display and shelving equipment, replacement seating, and programming chairs.

- ☐ Travel

- ☐ Public Relations (newsletters, media ads, etc.)

- ☐ Telecommunications (phone, fax, internet, cable, etc.)

- ☐ Construction – Be specific (ADA Accessibility, new carpeting and floor coverings, new furnishings, attached shelving, lighting, basic re-modeling, energy conservation, electrical, roofing, elevators, ceilings, HVAC, plumbing, doors/windows, fire protection, book drops, circulation desks, security systems, technology wiring, and interior or exterior painting)

- ☐ Contractual Services – Be specific (legal fees, architect fees, consulting fees, etc.)

- ☐ Other – Be specific (insurance, utilities, furniture, Shelving, association fees, lawn maintenance, etc.)

Chapter 8 [Public Services: Reference and Reader's Advisory Services]

Through public services, a library offers assistance to patrons in the use of its collections and resources. The library also provides patrons with resources beyond those owned by the library through interlibrary loan and other resource-sharing arrangements. Basic public services include reference and reader's advisory. These services should be provided to all age groups.

APPLICABLE CORE STANDARDS – Please see Core Standards 1, 11, 16, 17, 18, 19, 22, and 24 in Chapter 1.

REFERENCE SERVICES

Reference service is the provision of information in response to a patron's question. All Illinois public libraries should provide reference service for their patrons.

REFERENCE SERVICES STANDARDS

1. All basic services are available when the library is open. For the purpose of this document, basic services are circulation, reference, reader's advisory, and computer/Internet access.
2. The library has a board-approved reference service policy developed by reference staff and administration and it is reviewed biennially. (See Appendix R)
3. The library provides staff trained in reference services to meet the needs of patrons who have challenges with disabilities, language, and literacy.
4. The library participates in interlibrary loan and resource sharing to help provide accurate and timely reference service.
5. The library is aware of the importance of accuracy in reference service and relies on information sources of demonstrated currency and authority.
6. The library supports training in the use of technologies necessary to access electronic resources, including training for persons with disabilities in the use of adaptive equipment and software.
7. The library provides easy access to accurate and up-to-date community information/resource files.
8. The library provides current issues of at least one community or local newspaper and retains hard copy or online back issues for a minimum of six months.
9. The library provides access to local ordinances or codes of all municipalities within its service boundaries.
10. The library provides access to local and state maps.
11. The library strives to provide access to the minutes of local government meetings. These include but are not limited to municipal (village, township, or city) and school board meetings.
12. The library provides voter information, including precinct boundaries and location of polling places.
13. The library provides information about local history and events.
14. The library has telephone books for the local calling area and any other frequently requested areas.
15. The library will include at least one current reference resource for each subject area. Electronic resources may fulfill this requirement. (See Appendix T)
16. Staff has access to a telephone or computer to receive and respond to requests for information and materials and to contact other agencies for information.
17. Staff members are encouraged to attend at least one relevant continuing education event each year.
18. The library accepts and responds to reference requests received in all formats, including electronic, print, and phone.
19. The library annually evaluates its reference service for accuracy, timeliness, staff friendliness, and patron ease. (See Appendix S)

REFERENCE SERVICES CHECKLIST

- ☐ All basic services are available when the library is open.
- ☐ The library has a reference service policy.
- ☐ The library provides staff trained in reference services to meet the needs of patrons who have challenges with disabilities, language, and literacy.
- ☐ The library participates in interlibrary loan and resource sharing to help provide accurate and timely reference service.
- ☐ The library is aware of the importance of accuracy in reference service and relies on information sources of demonstrated currency and authority.
- ☐ The library supports training in the use of technologies necessary to access electronic resources, including training for persons with disabilities in the use of adaptive equipment and software.
- ☐ The library provides easy access to accurate and up-to-date community information.
- ☐ The library provides current issues of at least one community or local newspaper and retains hard copy or online back issues for a minimum of six months.
- ☐ The library provides access to local ordinances or codes of all municipalities within its service boundaries.
- ☐ The library provides access to local and state maps.
- ☐ The library provides access to the minutes of local government meetings. These include but are not limited to municipal (village, township, or city) and school board meetings.
- ☐ The library provides voter information, including precinct boundaries and location of polling places.
- ☐ The library provides information about local history and events.
- ☐ The library has telephone books for the local calling area and any other frequently requested areas.
- ☐ The library has at least one current reference resource for each subject area.
- ☐ Staff has access to a telephone or computer to receive and respond to requests for information and materials and to contact other agencies for information.
- ☐ Staff members are encouraged to attend at least one relevant continuing education event each year.
- ☐ The library evaluates its reference service on an annual basis.

BIBLIOGRAPHY

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Eberhart, George. *Whole Library Handbook 5: Current Data, Professional Advice, and Curiosa About Libraries and Library Services*. Chicago: American Library Association, 2011.

Johnson, Peggy. *Fundamentals of Collection Development and Management*. 2nd ed. Chicago: American Library Association, 2009.

Kresh, Diane. *The Whole Digital Library Handbook*. Chicago: American Library Association, 2007.

O'Gorman, Jack, ed. *Reference Sources for Small and Medium-sized Libraries*. 7th ed. Chicago: American Library Association, 2008.

Thomsett-Scott, Beth C., ed. *Implementing Virtual Reference*. Chicago: American Library Association, 2013.

READER'S ADVISORY SERVICES

Reader's Advisory Services is a patron-oriented service that promotes and encourages recreational reading. It is a service that offers advice, suggestions, recommendations, and selections to library users regarding authors, titles, and genres. It is a service that strives to respond to the recreational reading tastes of individual readers using the resources of the library to link readers and books.

All Illinois public libraries should provide some sort of reader's advisory service to their patrons. This can be done formally with a separate designated service desk, through conversation with a librarian, or informally at the library's circulation desk where library staff members get to know the library patron's reading preferences and are able to suggest similar titles that the patron might enjoy reading.

READER'S ADVISORY STANDARDS

1. All basic services are available when the library is open. For the purposes of this document, basic services are circulation and reference and reader's advisory services. If reference and reader's advisory services are provided to children and adults from two separate points, then the library provides adequate staffing at both locations at all hours the library is open.
2. The library has competently trained staff that has thorough knowledge of popular authors and titles.
3. The library participates in interlibrary loan and resource sharing to help provide accurate and timely reader's advisory service.
4. The library is aware of the importance of accuracy in reader's advisory service and relies on information sources of demonstrated currency and authority.
5. Staff has access to a telephone or computer to receive and respond to requests for information and materials and to contact other agencies for information.
6. Staff members who are responsible for reader's advisory services in their library should attempt to stay current with community events by participating in community organizations, clubs, or councils.
7. Staff members who are responsible for reader's advisory services in their library should attempt to attend as many workshops, reading roundtables, or continuing education events as possible to stay current.
8. The library accepts and responds to reader's advisory requests received via e-mail, IM (instant messaging), texting, and/or virtual reference.

READER'S ADVISORY SERVICES CHECKLIST

- ☐ All basic services are available when the library is open.
- ☐ The library has competently trained staff that has thorough knowledge of popular authors and titles.
- ☐ The library maintains a well-rounded collection of both fiction and nonfiction titles.
- ☐ The library has a reader's advisory services policy.
- ☐ The library promotes the importance of leisure reading to its community members.
- ☐ The library participates in interlibrary loan and resource sharing to help provide accurate and timely reference service.
- ☐ The library maintains a basic collection of reader's advisory reference materials.
- ☐ All staff members attend at least one relevant continuing education event each year.
- ☐ Staff members who are responsible for reader's advisory services in their library join at least one community organization, club, or council.
- ☐ Staff members who are responsible for reader's advisory services in their library attend at least one workshop, reading roundtable, or continuing education event.
- ☐ The library accepts and responds to reader's advisory requests received via e-mail, IM (instant messaging), texting, and/or virtual reference.

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- Pandora, Cherie P. and Stacey Hayman. *Better Serving Teens Through School Library-Public Library Collaborations*. Westport, CT: Libraries Unlimited, 2013.
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- Saricks, Joyce. *Reader's Advisory Guide to Genre Fiction*. Chicago: American Library Association, 2009.
- Zabel, Diane. *Reference Reborn: Breathing New Life into Public Services Librarianship*. Westport, CT: Libraries Unlimited, 2010.

WEBSITES

- NoveList Plus – EBSCO
www.ebscohost.com/novelist/our-products/novelist-plus
- The Reader's Advisory Online – Libraries Unlimited
rainfo.lu.com/

Lisle Library District 2019 Holiday Closings

<u>Holiday</u>	<u>Date</u>	<u>Day</u>
New Year's Eve	12/31/18	Monday
New Year's Day	1/1/2019	Tuesday
Easter	4/21/2019	Sunday
Memorial Day	5/26/2019	Sunday
Memorial Day	5/27/2019	Monday
Independence Day	7/4/2019	Thursday
Labor Day	9/1/2019	Sunday
Labor Day	9/2/2019	Monday
Thanksgiving	11/28/2019	Thursday
Christmas Eve	12/24/2019	Tuesday
Christmas Day	12/25/2019	Wednesday
New Year's Eve	12/31/2019	Tuesday
New Year's Day	1/1/2020	Wednesday

LISLE LIBRARY DISTRICT
LLD STRATEGIC PLANNING COMMITTEE
November 1, 2018 - 7:00 p.m.

1. Roll call

Present:

Jay Fisher - President | Chair

Thomas Hummel - Vice President

Longry Wang - Treasurer

Marjorie Bartelli - Secretary

Richard Flint - Trustee

Liz Sullivan - Trustee

Emily Swistak - Trustee

Will Savage - Director of Youth Services

Tatiana Weinstein - Director/Ex-officio

Beth McQuillan - Assistant Director/Ex-officio

Absent:

Elizabeth Hopkins - Director of Adult Services

2. Opportunity for visitors to speak - none

3. Approve Minutes of the October September 19, 2018 LLD Strategic Planning Committee Meeting

MOTION: Vice President Hummel moved to approve minutes of the October 19, 2018 LLD Strategic Planning Committee Meeting. Trustee Sullivan seconded.

Roll Call Vote - All Aye. The motion passed.

4. Review: Draft 2019-2022 LLD Strategic Plan

Director Weinstein provided an overview of the changes made to the Plan draft. The Committee reviewed the President's letter and Executive Summary. Committee members offered feedback and some modifications to the draft. Director Weinstein thanked the Committee members for their work and stated that she would incorporate Committee feedback into the final draft of the Strategic Plan.

Discussion: President Fisher asked the Committee if they were ready to refer the Strategic Plan to the Board of Trustees.

MOTION: Trustee Sullivan moved to have the Board vote on the Strategic Plan.

The motion failed due to a lack of a second.

Discussion: Trustee Flint recommended modifying the motion. Trustee Sullivan seconded. Vice President Hummel recommended referring the Plan to the Board without a vote since it was not on the agenda. Director Weinstein suggested asking for a consensus opinion to refer the Plan to the Board. President Fisher asked Trustee Flint if he wished to withdraw his motion. Trustee Flint declined. Trustee Sullivan withdrew her second. President Fisher asked the Committee if they agreed to refer the Plan to the Board for approval. The majority of the Committee agreed.

5. Adjourn

MOTION: Vice President Hummel moved to adjourn the meeting. Treasurer Wang seconded.

Voice Vote - All Aye

The meeting adjourned at 7:15 p.m.

Recorded by

Beth McQuillan, Assistant Director/Ex-officio

Approved by the LLD Strategic Planning Committee on November 14, 2018.

Approved by

Jay Fisher, President/Committee Chair