

PUBLIC/LEGAL NOTICE

*The regular monthly Board meeting of the Lisle Library District Board of Trustees will be held on December 13, 2017 at 7:00 pm in the Meeting Room of the Lisle Library District, 777 Front Street, Lisle, Illinois.*

*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 13, 2017 - 7:00 p.m.

1. Roll call
2. Opportunity for visitors to speak
3. Consent Agenda - Action Required
  - a. Approve Minutes of the November 1, 2017 Special Board Meeting
  - b. Approve Minutes of the November 8, 2017 Board Meeting
  - c. Approve Minutes of the November 9, 2017 Special Board Meeting
  - d. Acknowledge Treasurer's Report, 11/30/17, Investment Activity Report, 11/30/17, Current Assets Report, 11/30/17, Revenue Report, 11/30/17, and Expense Report, 11/30/17
  - e. Authorize Payment of Bills, 12/13/17
4. Director's Report

Assign Trustees for "Review of Bills Next Month"

President Fisher and Trustee Bartelli reviewed the November billings in December.

Vice President Hummel and Trustee Flint 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, 2017
  - b. Approve Illinois Municipal Retirement Fund (IMRF) contribution - Action Required  
Affirm 17/18 budgeted \$200,000 funding to IMRF for retirement and disability benefits
  - c. Adopt Ordinance 17-08, Ordinance Adopting Policy Prohibiting Sexual Harassment, Discrimination, and Retaliation and Policy 901: Sexual Harassment - Action Required  
Approval of Ordinance 17-08 including Policy 901: Sexual Harassment; striking Item F: Sexual Harassment in Section V of Policy 850: Employee Handbook
  - d. Approve Policy 906: Recording of LLD Board of Trustee Meetings - Action Required  
Affirm revisions to Policy 906: Recording of LLD Board of Trustee Meetings
  - e. Approve 2018 Holiday Closings - Action Required  
Affirm Library holiday closing dates for the 2018 calendar year
  - f. Discussion: Strategic Planning/Committee process
  - g. Discussion: Board Conference Update
  - h. Presentation: Kiwanis Club of Lisle
  - i. Presentation: Friends of the Lisle Public Library District
9. Adjourn

LISLE LIBRARY DISTRICT  
SPECIAL BOARD MEETING

November 1, 2017 - 7:00 p.m. (actual start time - 7:06 p.m.)

1. Roll call

Present:

Jay Fisher - President

Thomas Hummel - Vice President

Longry Wang - Treasurer

Liz Sullivan - Secretary

Marjorie Bartelli - Trustee

Richard Flint - Trustee

Emily Swistak - Trustee

Also present:

Tatiana Weinstein - Director

Beth McQuillan - Assistant Director

Chris Knight - Recording Secretary

Wendy Siegel - Millennia Consulting

Brenda Bannor - Millennia Consulting

Carol White - CBWhite Market Research

2. Opportunity for visitors to speak

Public comment period included remarks from two visitors. The first visitor thanked the Board for their time and for their community contributions. The second visitor informed the Board that he attended a community engagement forum meeting. He thanked the Board for the opportunity to participate.

3. Presentation - Millennia Consulting to present results of Community Engagement Project

The Director introduced the presenters from Millennia Consulting, Wendy Siegel, Brenda Bannor, and Carol White of CBWhite Market Research. She then thanked the community for participating and for making the project a success. Wendy Siegel began the presentation and talked about the project's process including timeline, methodology and qualitative analysis. Carol White presented the data that was collected via the survey; the quantitative analysis. A total of 737 surveys were completed. Of the respondents, 689 declared themselves Library "users" and 48 declared themselves as "non-users."

Points/Themes covered in the presentation:

- Demographics - Survey takers: 70% female, 91% white, 61% aged 50+, 40% from Southwest Lisle
- Overall respondent opinion of Library is positive; seen as community asset and educational resource
- Parking lot, restrooms, librarian/staff assistance and the Library's physical collections are the most commonly used resources
- Librarians, print and video collections are almost universally liked while the parking lot, restrooms, digital collection and self-check machines drew some negative ratings.

- Non-users indicated that the reason they don't use Library resources is due to not needing or not knowing what the Library offered or that they did not have time in their schedules.
- Spending priorities show most respondents see modernizing the Youth Services Department as important. Other priorities such as improving the interior space and creating a media lab received approximately 50% support. Creating a Teen space, coffee-bar, improving the parking lot garnered less spending support. Respondents showed equal spending support towards physical and digital materials. There was less support for changing operating hours and having book vending machines.

Consultants' analysis:

- Users value the Library as a meeting place, as an inter-generational community center, and as a democratic institution.
- Young people were under-represented in survey and leadership should plan for cutting-edge technology to support young users (STEAM and digital resources).
- Look for ways to reorganize existing space and improve and update specific areas in and around building.
- There is a need for enhanced communication about the Library and its resources; raise awareness.
- This project should inform, not dictate, the future planning for the LLD. Leadership's responsibility is to consider, research, and plan for the Library's future - five, ten, twenty, years forward.

#### 4. Discussion

President Fisher asked the Board if they had questions for the presenters. Trustee Bartelli asked if there were any questions about Board meeting communications in the survey. The presenters said that communication questions were more generalized and not specific to the Board. President Fisher asked the presenters if they could expand on the community forum and focus group meeting data. Wendy and Carol stated that the forums and focus groups helped craft the survey questions. They also stated that information gleaned from those meetings informed their overall analysis of the project.

President Fisher asked if there was a description of a media lab in the survey. Carol mentioned that on page 45 of the presentation, there was a brief description. Brenda and Wendy commented that in the focus groups, participants discussed 3D printers and STEAM (science, technology, engineering, art & math) resources when the term "media lab" was mentioned.

Treasurer Wang stated that she was impressed with the project and that the Board looks to have a quality plan to guide the Library into the future.

President Fisher opened the floor to the public to ask questions. A number of audience members took the opportunity to ask questions and comment. A summary of the Q&A follows:

- How can the public access the narrative/open-ended text section of the survey and can you tell the public more about what was shared within those sections?
  - Wendy responded by giving the example of a respondent commenting on the Library's entrance; it feeling not welcoming, dark and the space not being well utilized. Carol and the Director stated that the open-ended questions will be made available to the public.
- What is a media lab?
  - The consultants referred the question to the Director. The Director offered that there are many ways to define a media lab; from simple carts that hold 3D printers, to whole rooms dedicated to media editing and other technology resources.

- Who could take the survey? Lisle residents only? Board and staff as well?
  - Carol stated that the survey was for residents of the Lisle Library District. There were 737 respondents. Carol stated that this number was significant for a voluntary survey with no incentive.
- Was the survey anonymous?
  - Carol answered, "Yes."
- Will the presentation be made available online?
  - President Fisher answered, "Yes."
- Are the meeting rooms free to use or is there a fee? Who can use them?
  - The Director answered that the meeting rooms are available at no charge to LLD residents who have a valid LLD card.
- How will the survey impact Board decisions?
  - President Fisher said that the results will be used in strategic planning.
- When was the last time the Library conducted a survey?
  - The Director mentioned that the Library had informal, staff-created surveys in the past but that the last professional community-wide survey was conducted in 1999.
- An audience member suggested that the Board create a timeline for projects and also suggested that Board members use microphones during meetings.
  - President Fisher affirmed that the Board was in the process of acquiring microphones for recording future Board meetings.
- Will Board meetings be videotaped?
  - President Fisher stated that the Board has decided to audio record and that the Board will soon discuss videotaping Board meetings.
- An audience member offered her professional assistance to assess security, space and hours of operation.
- Is there any place in the Library where someone can leave comments concerning the Library?
  - The Director responded by stating that there are a number of ways to communicate with leadership; there are patron suggestion boxes throughout the building, patrons may email Board members, email the Director, and/or email other employees listed on the Library website contact page. Patrons may also call the Library or stop by and ask to speak with the Director.

President Fisher thanked the public and the consultants and asked for a motion to close the meeting.

## 5. Adjourn

**MOTION:** Trustee Flint moved to adjourn the meeting. Vice President Hummel seconded.

Voice Vote - All Aye

The meeting adjourned at 8:34 p.m.

Recorded by

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Chris Knight, Recording Secretary

Approved by the Board of Trustees on December 13, 2017.

Approved by

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Liz Sullivan, Secretary of the Board

LISLE LIBRARY DISTRICT  
BOARD MEETING  
November 8, 2017 - 7:00 p.m.

1. Roll call

Present:

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

Also present:

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

2. Opportunity for visitors to speak

Public comment period included remarks from four visitors. The first visitor announced that he has been a resident of Lisle for 50 years and has concerns about the Board "tax vote." He asked the Board to, "Vote no on the tax." The second visitor stated that was surprised to see that the levy was reduced. He asked if it was a "Trick-or-treat" for the taxpayers of Lisle. He also mentioned that he would have liked more clarification for the terms, "Appropriated from other sources" and "Special Taxes," in the levy. The third speaker thanked the Director, current Board members, and previous Board members for their work and that he hopes through community engagement and strategic planning the Board can keep the Library going in a positive direction for decades to come. The last visitor addressed the Board by describing her recent visit to the Glen Ellyn Public Library. She commented that the building had 8 small study rooms and that the larger meeting rooms were being renovated. She asked the Board to consider comparing the LLD to other updated libraries while also being fiscally realistic.

3. Consent Agenda

- a. Approve Minutes of the October 11, 2017 Board Meeting
- b. Acknowledge Treasurer's Report, 10/31/17, Investment Activity Report, 10/31/17, Current Assets Report, 10/31/17, Revenue Report, 10/31/17, and Expense Report, 10/31/17
- c. Authorize Payment of Bills, 11/8/17

**MOTION:** Vice President Hummel moved to approve the Consent Agenda. Trustee Swistak seconded.  
Roll Call Vote - All Aye

4. Director's Report

Assign Trustees for "Review of Bills Next Month."

Vice President Hummel and Trustee Flint reviewed the October billings in November. President Fisher and Trustee Bartelli will review the November billings in December.

The Director began her report by acknowledging the passing of Robin Sprietsma. Ms. Sprietsma served on the LLD Board in the 1960's and 1970's and also worked in the LLD Youth Services Department. The Library will send a memorial wreath to the ceremony scheduled to celebrate her life.

The Friends of the Lisle Public Library District Book Sale took place October 19<sup>th</sup> through the 21<sup>st</sup>.

The Director spoke with Full Circle Creative Media Services about audio recording equipment with the possibility of adding a camera. The verbal estimate for equipment, including a camera and training, should not exceed \$2500.

Discussion:

The Director asked the Board if she should proceed with this proposal. The Board directed her to move forward with the project.

The Library hosted the Intergovernmental meeting in October. Various topics were discussed such as the proposed name of the new elementary school, the Fire District's budget, and recent flooding in the area.

Discussion:

Secretary Sullivan asked the Director if the Library experienced any flooding. The Director stated the LLD did not experience flooding on the ground level, but that the LLD has a roof leak and that repairs have been scheduled.

The Director met with members of the Lisle Woman's Club. They discussed archiving historical documents. The LLD also participated in the Lisle Woman's Club initiative, *Operation Stand Down*, a winter scarf donation drive for veterans. Of all donation box locations, the LLD collected the most scarves. State Representative David Olsen was scheduled to be at the LLD on October 18<sup>th</sup>. Unfortunately he had to cancel, but he sent his aide to staff the mobile office table in the Library's foyer. The Director reminded the Board about the November 9<sup>th</sup> Special Board Meeting for Trustee training.

5. Assistant Director's Report

The Assistant Director met with the Digital Outreach Team (DOT) in October. They discussed Readers' Advisory book talks for social media. The Safety Team finished creating a map with locations of emergency equipment throughout the building. The Event Planning Team met and discussed Winter Read which begins December 1<sup>st</sup>. There will be a special sign up day on December 2<sup>nd</sup>. They also discussed having a Harry Potter event in March since Star Wars Reads Day was such a success.

The Assistant Director attended the ILA (Illinois Library Association) Conference in Tinley Park on October 12<sup>th</sup>. She attended programs including a program about FOIA (Freedom of Information Act), improving patron services and building design.

Tree stumps near the receiving area were removed. Installation of new gutters on the south side of the building and roofing for the storage room is scheduled. The Library's HVAC system was inspected by Monaco Mechanical. The cleaning crew did a thorough scrubbing of hard surfaces such as bathroom walls and floor tiles throughout the building.

The Assistant Director conducted staff in-charge training regarding closing and emergency procedures, LLD policies as well as a review of relevant mechanical equipment.

Discussion:

Secretary Sullivan asked the Assistant Director if the Library had a backup generator. The Assistant Director replied, "No."

6. Committee Reports

- a. Finance - The Committee met on October 30<sup>th</sup>. Treasurer Wang gave an overview of the Committee meeting. Minutes will be approved by the Committee at the next scheduled meeting. The Treasurer provided a tax receipt update and notified the Board that she will soon meet with the Director and Finance Manager to discuss the audit and Treasurer's Report.
- b. Personnel/Policy - The Committee did not meet. A meeting date of December 1<sup>st</sup> was announced by Committee Chair Flint. Agenda topics will be confirmed soon.
- c. Physical Plant - The Committee did not meet. No meeting planned.

7. Unfinished Business - None

8. New Business

- a. Ratify settlement of 2014 tax rate objection

**MOTION:** Trustee Flint moved to ratify the 2014 tax rate objection settlement of \$3,500.00 to Karnes Law Chartered Client Trust Account/Taxpayer 1000 County Line LLC, et al. Treasurer Wang seconded.

Discussion:

Secretary Sullivan asked for an explanation of the tax rate objection. The Board President and Director answered by stating that the Library was one of many local government agencies in this 2014 objection.

President Fisher called for a vote on the motion.

Roll Call Vote - All Aye. The motion passed.

- b. Adopt Ordinance 17-07: Levy

**MOTION:** Vice President Hummel moved to adopt Ordinance 17-07: Levy. Secretary Sullivan seconded.

Discussion:

The Director described her process of examining previous fiscal year expenditures, projected expenditures and assessing LLD fund balances in creating the proposed tax levy. The suggested levy shows a decrease of 10.65%. The Director aims to maintain 6-8 months of reserves in the Corporate (General) Fund.

LLD special purpose funds such as the .02 Building and Maintenance, IMRF and FICA are all in compliance with fund balance guidelines.

The Library does not levy for the Special Reserve fund, gifts, or grants, and this year the Director recommends not levying for contingency funding.

The Director's aim is to continue to examine expenditures, follow a fiscally responsible path and prepare a realistic budget for FY 2018/2019. She thanked the Assistant Director and Finance Manager for their work.

The Director concluded by stating that she looks forward to forecasting LLD's future 5-10 years down the line now that the Board has heard the results of the Community Engagement Project.

Trustee Flint commended the Director for immediately digging into the LLD financials as she assumed her position almost one year ago. Treasurer Wang thanked the Director for her work and looked forward to future planning. Vice President Hummel thanked the Director and stated that this is the first time he would be voting in favor of a levy. Secretary Sullivan told the Director she did a good job. President Fisher also thanked the Director and the Financial Manager and staff for their work. Trustee Flint mentioned that the previous Board should also be thanked.

President Fisher called for a vote on the motion.

Roll Call Vote - All Aye. The motion passed.

- c. Approve Certification of Compliance with Truth in Taxation Act (TITA)

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

Roll Call Vote - All Aye. The motion passed.

- d. Discussion: Community Engagement Project results

The first topic of discussion concerned posting the open-ended comments from the Community Engagement Project survey. Vice President Hummel stated that he would like to see all the raw data. Trustee Bartelli confirmed she would be in favor of releasing the open-ended comments. Trustee Flint had concerns about personal information being made public such as names and comments referring to specific staff or Board members. He offered that personal references should be redacted.

Treasurer Wang opted to not make the open-ended comments public because the results of the project were in the presentation that has already been posted to the website. Trustee Flint agreed with Treasurer Wang.

President Fisher called for a consensus opinion regarding posting the open-ended comments to the LLD website. President Fisher asked each Board member whether the Library should post redacted comments or to post the comments in full. The majority opinion was to post the comments in full, exempt any lawfully protected private information.

Vice President Hummel asked when the video from the November 1<sup>st</sup> Special Board Meeting would be posted to the website. President Fisher said it should be posted by the end of the week. He also stated that the Board will have a preliminary discussion regarding strategic planning at the December Board Meeting. Secretary Sullivan asked if the consultants changed a question in the



survey regarding the term “media lab” or “smart room.” The Director stated that she did not believe so, but would look into her question.

9. Adjourn

**MOTION:** Vice President Hummel moved to adjourn the meeting. Secretary Sullivan seconded.

Voice Vote - All Aye

The meeting adjourned at 8:04 p.m.

Recorded by

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Chris Knight, Recording Secretary

Approved by the Board of Trustees on December 13, 2017.

Approved by

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Liz Sullivan, Secretary of the Board

LISLE LIBRARY DISTRICT  
SPECIAL BOARD MEETING  
November 9, 2017 - 7:01 p.m.

1. Roll call

Present:

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

Also present:

Tatiana Weinstein - Director  
Beth McQuillan - Assistant Director  
Chris Knight - Recording Secretary  
Julie A. Tappendorf - Ancel/Glink

2. Opportunity for visitors to speak

Public comment period included remarks from one visitor. He had concerns about Trustees posting disinformation on various social media platforms and the Patch. He hoped that the Trustee training would help address these issues.

3. Trustee training

The Director introduced attorney Julie Tappendorf of Ancel/Glink. The presentation included topics such as Board relations, conducting effective meetings, OMA (Open Meetings Act), FOIA (Freedom of Information Act), and ethics. Board members asked Julie questions throughout the presentation. Below, are some of the Board topics/questions:

- Should the Board President vote on all motions?
  - They have the right to vote, but is not necessary in situations where a motion has already passed or failed.
- Committee appointments?
  - The Board President has the authority to appoint and remove Board members to/from committees.
- Should Board proceedings follow Robert's Rules?
  - Robert's Rules are guidelines, not law. Check your Board policy on governing meetings.
- Outside of the Director, what is proper Board/staff interaction?
  - There should not be direct contact with staff regarding Library business (policy/procedure). Those matters should be brought to the Director. That is the Director's role.
- How often should a Library Board meet?
  - Most local bodies meet once a month, but can meet as often as needed for discussing and completing important matters such as voting on Ordinances.
- What is a Board member's responsibility to the taxpayers?
  - The main responsibility of a Library Trustee is to ensure Library services are provided to the public and to create good policy. Trustees are the policy writers.

- How detailed should the minutes be?
  - Legally, the minutes should include the date, place, start time, list of Board members present, summary of discussion, how members voted, and time of adjournment. The Board can decide how detailed they want their minutes, most prefer something in the middle between the minimum requirements and exhaustive detail.
- What is the procedure for requesting items on an agenda?
  - This is a Board decision. As a rule, the Administration sets the agenda with guidance from the Board President. The decision to add an item to an agenda should typically be agreed upon by majority of the Board.
- Can new items brought up at meetings?
  - They can be discussed, but not voted on.
- Regarding records retention, what happens if a social media site such as YouTube or Facebook suspends the Library's page or has technical issues when the Library has content loaded on it?
  - It depends on the ToS (Terms of Service) of the particular platform. Legally, they own their platform and can change the service rights per the online agreement. The Library should have backup records regarding Library content.
- Is it mandatory for a visitor to sign-in when attending a Board meeting or divulging their name when speaking to the Board?
  - Signing-in and stating their name is not required, but you can ask.
- What is subject to FOIA?
  - Library documents, records and electronic communications/emails that pertain to Library business. This includes notes passed during a meeting and any communications during the course of a meeting, including text messages.
- What is the proper order of voting among Board members?
  - There is no definitive way. Many Boards vote in alphabetical order, by position, seniority, or by the member who motioned and then by the member who seconded and then alphabetical from there. This is up to the President/Board to decide the best way to call the roll.

#### 4. Discussion

There was no further discussion after the presentation.

#### 5. Adjourn

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

Voice Vote - All Aye

The meeting adjourned at 8:54 p.m.

Recorded by

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Chris Knight, Recording Secretary

Approved by the Board of Trustees on December 13, 2017.

Approved by

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Liz Sullivan, Secretary of the Board

## Treasurer's Report as of November 30, 2017

<b>Fund Name</b>	<b>Cash Balance 10/31/17</b>	<b>Cash Receipts this month</b>	<b>Cash Disbursed this month</b>	<b>Cash Balance 11/30/17</b>	
<b>Corporate</b>	<b>7,078,096.35</b>	<b>37,515.51</b>	<b>290,420.10</b>	<b>6,825,191.76</b>	<b>84.19%</b>
<b>Building Maintenance</b>	<b>185,324.50</b>	<b>1,199.35</b>	<b>16,283.14</b>	<b>170,240.71</b>	<b>2.10%</b>
<b>IMRF</b>	<b>461,269.73</b>	<b>2,116.85</b>	<b>16,413.54</b>	<b>446,973.04</b>	<b>5.51%</b>
<b>FICA</b>	<b>269,060.87</b>	<b>1,566.90</b>	<b>13,307.86</b>	<b>257,319.91</b>	<b>3.17%</b>
<b>Working Cash</b>	<b>406,926.23</b>	<b>458.48</b>	<b>0.00</b>	<b>407,384.71</b>	<b>5.03%</b>
Subtotals	<b>8,400,677.68</b>	<b>42,857.09</b>	<b>336,424.64</b>	<b>8,107,110.13</b>	<b>100.00%</b>
<b>Special Reserve</b>	<b>2,757,513.55</b>	<b>26,313.59</b>	<b>0.00</b>	<b>2,783,827.14</b>	
	<b>11,158,191.23</b>	<b>69,170.68</b>	<b>336,424.64</b>	<b>10,890,937.27</b>	

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Treasurer

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Date

## INVESTMENT ACTIVITY

Company	INTEREST												
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
IMET	900.80	900.82	871.85	906.78	883.23								4,463.48
Ehlers	0.21	1.69	0.85	0.18	0.29								3.22
Ehlers-Inv interest	1,780.35	6,364.21	7,449.33	4,438.61	7,908.82								27,941.32
MB Financial	529.50	498.28	723.13	759.08	678.59								3,188.58
Lisle	51.62	51.64	51.65	50.00	51.68								256.59
Lisle CD 2635	86.07	83.12	80.47	83.19	80.53								413.38
Lisle CD 2669	253.16	253.45	245.55	254.02	246.11								1,252.29
IL Funds	1,059.68	1,110.77	1,120.42	1,183.65	1,166.98								5,641.50
US Bank	30.82	31.85	31.85	30.83	31.85								157.20
TOTALS	4,692.21	9,295.83	10,575.10	7,706.34	11,048.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,317.56

	INVESTMENTS												
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
Investment Maturities	150,000.00	325,000.00	405,000.00	0.00	0.00								880,000.00
Investment Purchases	155,223.39	334,976.39	411,768.75	0.00	0.00								901,968.53
TOTALS	-5,223.39	-9,976.39	-6,768.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-21,968.53

	Value on 11/30/17
1. Cash	1,000,000
2. Accounts receivable	1,000,000
3. Inventory	1,000,000
4. Prepaid expenses	1,000,000
5. Property, plant, and equipment	1,000,000
6. Intangible assets	1,000,000
7. Accounts payable	1,000,000
8. Long-term debt	1,000,000
9. Equity	1,000,000
10. Total	10,000,000

[illegible]

**\$10,890,937.27**

**Lisle Library District**  
**Revenues through 11/30/2017**  
Special Reserve Only

<b>REVENUES</b>		<b>Current Month Nov 2017</b>	<b>YTD July - Nov 2017-2018</b>	<b>YTD Jul - Nov 2016-2017</b>	<b>FY 17-18 Annual Budget</b>	<b>FY 17-18 % of Budget to YTD</b>
<b>INTEREST/ DONATIONS</b>						
70-02-4481-00	Interest Earned - Special Reserve	\$1,313.59	\$6,224.29	\$3,349.94	\$7,000.00	88.92 %
70-04-4587-10	Restricted - Transfer from Corporate F	\$25,000.00	\$125,000.00	\$125,000.00	\$300,000.00	41.67 %
<b>TOTAL INTEREST &amp; CASH DONATION</b>		<b>\$26,313.59</b>	<b>\$131,224.29</b>	<b>\$128,349.94</b>	<b>\$307,000.00</b>	<b>42.74 %</b>
<b>TOTAL REVENUES</b>		<b>\$26,313.59</b>	<b>\$131,224.29</b>	<b>\$128,349.94</b>	<b>\$307,000.00</b>	<b>42.74 %</b>

# Lisle Library District

## Revenues through Nov 30 2017

No Special Reserve reflected

	Current Month Nov 2017	YTD July - Nov 2017-2018	YTD July - Nov 2016-2017	FY 17-18 Annual Budget	FY 17-18 % of Budget to YTD
<b>REVENUES</b>					
<b>TAX LEVY</b>					
10-01-4411-00 Tax Levy - Corp.	\$31,485.70	\$4,304,695.69	\$4,336,118.46	\$4,347,646.00	99.01 %
30-01-4413-00 Tax Levy - .02 Building/Maint.	\$990.06	\$135,360.42	\$120,351.66	\$136,350.00	99.27 %
40-01-4414-00 Tax Levy - IMRF	\$1,596.05	\$218,210.37	\$220,917.57	\$220,180.00	99.11 %
45-01-4415-00 Tax Levy - FICA	\$1,263.18	\$172,701.27	\$125,890.72	\$173,720.00	99.41 %
<b>TOTAL TAX LEVY</b>	<b>\$35,334.99</b>	<b>\$4,830,967.75</b>	<b>\$4,803,278.41</b>	<b>\$4,877,896.00</b>	<b>99.04 %</b>
<b>BACK TAXES</b>					
10-01-4441-00 Back Taxes - Corp.	\$0.00	\$11.07	\$17,942.36	\$45,000.00	0.02 %
30-01-4443-00 Back Taxes - .02 Building/Maint	\$0.00	\$0.24	\$424.29	\$0.00	0.00 %
40-01-4444-00 Back Taxes - IMRF	\$0.00	\$0.89	\$1,152.51	\$0.00	0.00 %
45-01-4445-00 Back Taxes - FICA	\$0.00	\$0.46	\$879.17	\$0.00	0.00 %
<b>TOTAL BACK TAXES</b>	<b>\$0.00</b>	<b>\$12.66</b>	<b>\$20,398.33</b>	<b>\$45,000.00</b>	<b>0.03 %</b>
<b>PERSONAL PROPERTY REPLACEMENT TAX</b>					
10-01-4461-00 Personal Property Repl. Tax - Corp	\$0.00	\$4,989.87	\$6,032.88	\$11,000.00	45.36 %
40-01-4462-00 Personal Property Repl. Tax - IMRF	\$0.00	\$287.98	\$348.18	\$600.00	48.00 %
45-01-4463-00 Personal Property Repl. Tax - FICA	\$0.00	\$45.25	\$54.70	\$100.00	45.25 %
<b>TOTAL PERSONAL PROPERTY REPLACEMENT TAX</b>	<b>\$0.00</b>	<b>\$5,323.10</b>	<b>\$6,435.76</b>	<b>\$11,700.00</b>	<b>45.50 %</b>
<b>INTEREST INCOME</b>					
10-02-4472-00 Interest Earned - Corp	\$1,416.72	\$13,852.98	\$17,419.55	\$30,000.00	46.18 %
30-02-4474-00 Interest Earned - .02 B/M	\$209.29	\$689.39	\$503.82	\$1,000.00	68.94 %
40-02-4475-00 Interest Earned - IMRF	\$520.80	\$1,947.27	\$705.34	\$1,200.00	162.27 %
45-02-4476-00 Interest Earned - FICA	\$303.72	\$1,100.96	\$723.67	\$1,200.00	91.75 %
80-02-4482-00 Interest Earned - Working Cash	\$458.49	\$1,880.92	\$1,740.46	\$3,000.00	62.70 %
<b>TOTAL INTEREST INCOME</b>	<b>\$2,909.02</b>	<b>\$19,471.52</b>	<b>\$21,092.84</b>	<b>\$36,400.00</b>	<b>53.49 %</b>
<b>DESK INCOME</b>					
10-03-4531-00 Lost Books - Adult	\$508.14	\$1,395.67	\$2,515.47	\$4,000.00	34.89 %



# Lisle Library District Revenues through Nov 30 2017

No Special Reserve reflected

	Current Month Nov 2017	YTD July - Nov 2017-2018	YTD July - Nov 2016-2017	FY 17-18 Annual Budget	FY 17-18 % of Budget to YTD
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	\$2,851.70	\$19,388.54	\$19,099.34	\$40,000.00	48.47 %
TOTAL DESK INCOME	\$3,359.84	\$20,784.21	\$21,614.81	\$44,500.00	46.71 %
UNRESTRICTED INCOME					
10-03-4550-00 Gifts - Unrestricted Corp	\$150.00	\$182.00	\$0.00	\$0.00	0.00 %
10-04-4562-00 Gifts-book purchases	\$0.00	\$90.00	\$0.00	\$0.00	0.00 %
10-04-4573-00 Copier Income	\$0.00	\$362.34	\$556.11	\$1,200.00	30.20 %
10-04-4584-00 Other Income - Corp.	\$1,103.25	\$3,458.87	\$417.87	\$1,000.00	345.89 %
TOTAL UNRESTRICTED INCOME	\$1,253.25	\$4,093.21	\$973.98	\$2,200.00	186.06 %
TOTAL REVENUES	\$42,857.10	\$4,880,652.45	\$4,873,794.13	\$5,017,696.00	97.27 %

**Lisle Library District**  
**Expenses through Nov 30 2017**  
Special Reserve Only

	Cur Mth Nov 2017	YTD July - Nov 2017-2018	YTD July - Nov 2016-2017	FY 17-18 Annual Budget	FY 17-18 % 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)	\$0.00	\$0.00	\$0.00	\$100,000.00	0.00 %
70-65-5674-00 Consulting	\$0.00	\$13,697.44	\$0.00	\$50,000.00	27.39 %
TOTAL RENTAL, MAINT AND EQUIP EXPENSES	\$0.00	\$13,697.44	\$0.00	\$180,000.00	7.61 %
RENOVATION COSTS					
70-65-5861-00 Interior Renovation (Spec Res)	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00 %
TOTAL RENOVATION COSTS	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00 %
TOTAL SPECIAL RESERVE EXPENSES	\$0.00	\$13,697.44	\$0.00	\$190,000.00	7.21 %

# Lisle Library District

## Expenses through Nov 30, 2017

No Special Reserve reflected

ALL EXPENSES		Current Month Nov 2017	YTD July - Nov 2017-2018	YTD July - Nov 2016-2017	FY 17-18 Annual Budget	FY 17-18 % of Budget to YTD
EMPLOYEE COSTS						
Salaries						
10-10-5603-10	Administrative - Reg. Hours	\$41,209.95	\$206,422.02	\$159,531.29	\$508,961.08	40.56 %
10-10-5603-20	Adult Services - Reg. Hours	\$43,616.89	\$219,176.87	\$206,451.98	\$529,222.36	41.41 %
10-10-5603-30	Youth Services - Reg. Hours	\$26,726.18	\$135,607.77	\$119,167.65	\$357,007.29	37.98 %
10-10-5603-50	Technical Services - Reg. Hours	\$21,435.73	\$105,897.81	\$121,020.20	\$268,861.76	39.39 %
10-10-5603-60	Circulation - Reg. Hours	\$38,898.44	\$196,156.12	\$179,790.79	\$481,779.21	40.71 %
10-10-5613-10	Administrative - Sunday Hrs.	\$616.33	\$2,587.15	\$2,546.76	\$6,200.00	41.73 %
10-10-5613-20	Adult Services - Sunday Hrs.	\$2,498.86	\$10,189.08	\$9,564.50	\$23,400.00	43.54 %
10-10-5613-30	Youth Services - Sunday Hrs.	\$1,306.30	\$6,448.56	\$6,460.74	\$16,000.00	40.30 %
10-10-5613-60	Circulation - Sunday Hrs.	\$3,135.35	\$13,241.02	\$13,470.91	\$29,400.00	45.04 %
Total Salaries		\$179,444.03	\$895,726.40	\$818,004.82	\$2,220,831.70	40.33 %
Health and Dental Ins.						
10-10-5621-10	Hosp. Ins. - Admin	\$4,637.20	\$23,186.00	\$12,516.33	\$60,000.00	38.64 %
10-10-5621-20	Hosp. Ins. - Adult Serv.	\$7,439.24	\$37,163.20	\$30,176.59	\$100,000.00	37.16 %
10-10-5621-30	Hosp. Ins. - YS	\$3,790.43	\$18,114.29	\$15,817.22	\$60,000.00	30.19 %
10-10-5621-50	Hosp. Ins. - Tech	\$3,077.99	\$14,681.56	\$17,519.13	\$38,000.00	38.64 %
10-10-5621-60	Hosp. Ins. - Circ	\$4,577.58	\$22,894.90	\$16,844.32	\$47,000.00	48.71 %
10-10-5622-10	Dental Ins. - Admin.	\$297.58	\$1,402.12	\$1,479.59	\$4,600.00	30.48 %
10-10-5622-20	Dental Ins. - Adult Serv	\$567.39	\$2,922.29	\$2,636.65	\$7,000.00	41.75 %
10-10-5622-30	Dental Ins. - YS	\$212.25	\$980.80	\$885.31	\$2,600.00	37.72 %
10-10-5622-50	Dental Ins. - Tech	\$297.16	\$1,146.64	\$1,232.49	\$2,500.00	45.87 %
10-10-5622-60	Dental Ins. - Circ	\$287.65	\$1,621.20	\$1,497.54	\$3,300.00	49.13 %
Total Health & Dental Ins.		\$25,184.47	\$124,113.00	\$100,605.17	\$325,000.00	38.19 %
Other Staff Benefits						
10-10-5646-00	5646 Unemployment Compensat	\$0.00	\$877.31	\$365.09	\$4,000.00	21.93 %
10-10-5646-10	Tuition Reimbursement - Staff	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00 %
10-10-5623-00	CompPsych Assistance Plan	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00 %

# Lisle Library District

## Expenses through Nov 30.2017

No Special Reserve reflected

	Current Month Nov 2017	YTD July - Nov 2017-2018	YTD July - Nov 2016-2017	FY 17-18 Annual Budget	FY 17-18 % of Budget to YTD
Total Other Staff Benefits	\$0.00	\$877.31	\$365.09	\$7,000.00	12.53 %
FICA Expenses					
45-10-5625-10 FICA Expense - Admin	\$3,063.07	\$15,306.04	\$12,265.55	\$40,000.00	38.27 %
45-10-5625-20 FICA Expense - Adult Serv.	\$3,395.44	\$16,884.39	\$16,329.86	\$41,000.00	41.18 %
45-10-5625-30 FICA Expense - Youth Services	\$2,142.50	\$10,856.98	\$9,568.00	\$29,393.63	36.94 %
45-10-5625-50 FICA Expense - Tech Servs.	\$1,569.18	\$7,750.41	\$8,687.39	\$21,500.00	36.05 %
45-10-5625-60 FICA Expense - Circulation	\$3,137.67	\$15,595.92	\$14,372.69	\$38,000.00	41.04 %
Total FICA Expenses	\$13,307.86	\$66,393.74	\$61,223.49	\$169,893.63	39.08 %
IMRF Expenses					
40-10-5628-10 IMRF Expense - Admin	\$4,026.18	\$19,865.06	\$15,725.38	\$51,000.00	38.95 %
40-10-5628-20 IMRF Expense - Adult Servs	\$4,713.02	\$22,868.41	\$23,424.50	\$54,000.00	42.35 %
40-10-5628-30 IMRF Expense - Youth Services	\$2,443.05	\$13,308.87	\$9,501.09	\$37,000.00	35.97 %
40-10-5628-50 IMRF Expense - Tech Servs.	\$2,108.96	\$10,396.37	\$12,525.44	\$27,000.00	38.51 %
40-10-5628-60 IMRF Expense - Circulation	\$3,122.33	\$15,262.99	\$15,602.72	\$48,419.42	31.52 %
Total IMRF Expenses	\$16,413.54	\$81,701.70	\$76,779.13	\$217,419.42	37.58 %
TOTAL EMPLOYEE COSTS	\$234,349.90	\$1,168,812.15	\$1,056,977.70	\$2,940,144.75	39.75 %
BUILDING COSTS					
Utilities					
10-20-5650-00 Internet Service Provider	\$450.00	\$1,800.00	\$2,312.40	\$6,600.00	27.27 %
10-20-5651-00 INet	\$0.00	\$1,810.00	\$1,810.00	\$1,810.00	100.00 %
10-20-5652-00 Utilities - Phone	\$709.84	\$2,832.46	\$3,644.90	\$7,800.00	36.31 %
10-20-5653-00 Utilities - Gas	\$224.16	\$1,136.66	\$810.61	\$7,000.00	16.24 %
10-20-5654-00 Utilities - Sewer & Water	\$165.64	\$932.00	\$1,149.35	\$2,750.00	33.89 %
10-20-5655-00 Utilities - Electric	\$3,677.32	\$16,581.21	\$17,123.78	\$48,700.00	34.05 %
10-20-5656-00 Verizon	\$50.08	\$200.32	\$200.32	\$680.00	29.46 %
Total Utilities	\$5,277.04	\$25,292.65	\$27,051.36	\$75,340.00	33.57 %
Maintenance and Repairs					

# Lisle Library District Expenses through Nov 30.2017

No Special Reserve reflected

	Current Month Nov 2017	YTD July - Nov 2017-2018	YTD July - Nov 2016-2017	FY 17-18 Annual Budget	FY 17-18 % of Budget to YTD
10-20-5660-00 Maint Contracts - HVAC	\$1,200.00	\$2,400.00	\$2,595.33	\$5,500.00	43.64 %
10-20-5661-00 Maint Contracts - Maint. Service	\$2,444.00	\$13,528.00	\$12,297.00	\$36,750.00	36.81 %
10-20-5662-00 Maint Contr. - Landscape Serv.	\$1,059.38	\$3,967.52	\$14,067.52	\$34,000.00	11.67 %
10-20-5663-00 Maint/Repairs-Genl repairs, Sup	\$915.68	\$3,015.45	\$3,470.86	\$8,000.00	37.69 %
10-20-5664-00 Maint/Repairs-Non Contr. Work	\$4,222.37	\$6,860.62	\$4,020.28	\$18,000.00	38.11 %
10-20-5665-00 Rubbish Removal	\$179.09	\$895.45	\$895.45	\$2,500.00	35.82 %
Total Maintenance and Repairs	\$10,020.52	\$30,667.04	\$37,346.44	\$104,750.00	29.28 %
TOTAL BUILDING COSTS	\$15,297.56	\$55,959.69	\$64,397.80	\$180,090.00	31.07 %
OPERATING EXPENSES					
Postage and Printing					
10-25-5710-00 Postage	\$64.59	\$1,158.51	(\$2.46)	\$4,500.00	25.74 %
10-25-5710-10 Printing/Spec. Serv. - Adult	\$0.00	\$4,402.92	\$13,017.48	\$26,400.00	16.68 %
10-25-5711-00 Postage Special Serv	\$0.00	\$3,515.86	\$3,118.51	\$8,500.00	41.36 %
10-25-5712-00 Printing	\$134.12	\$609.36	\$598.28	\$1,000.00	60.94 %
Total Postage and Printing	\$198.71	\$9,686.65	\$16,731.81	\$40,400.00	23.98 %
Supplies					
10-25-5713-00 Office Supplies	\$693.52	\$2,044.64	\$1,309.10	\$5,000.00	40.89 %
10-25-5714-00 Circ. Material Supplies	\$68.72	\$1,858.46	\$1,049.58	\$9,080.00	20.47 %
10-25-5715-00 Copier Supplies	\$0.00	\$589.80	\$593.30	\$2,500.00	23.59 %
10-25-5716-00 Kitchen Supplies	\$507.48	\$1,795.50	\$1,986.37	\$6,500.00	27.62 %
10-25-5717-00 Processing Supplies	\$1,500.75	\$7,854.57	\$9,018.45	\$27,500.00	28.56 %
10-25-5718-00 Computer Supplies	\$1,098.28	\$3,998.13	\$5,887.24	\$13,500.00	29.62 %
Total Supplies	\$3,868.75	\$18,141.10	\$19,844.04	\$64,080.00	28.31 %
Other Operating Costs					
10-25-5719-00 Publishing	\$0.00	\$764.75	\$629.05	\$2,000.00	38.24 %
10-25-5722-15 Safety Deposit Box Rental	\$0.00	\$0.00	\$0.00	\$150.00	0.00 %
10-25-5723-00 Check Printing	\$0.00	\$0.00	\$0.00	\$250.00	0.00 %
10-25-5723-15 Bank Charges	\$164.19	\$830.18	\$383.71	\$1,000.00	83.02 %

# Lisle Library District Expenses through Nov 30.2017

No Special Reserve reflected

	Current Month Nov 2017	YTD July - Nov 2017-2018	YTD July - Nov 2016-2017	FY 17-18 Annual Budget	FY 17-18 % of Budget to YTD
10-25-5724-15 Local Travel	\$26.11	\$131.52	\$63.55	\$700.00	18.79 %
Total Other Operating Costs	\$190.30	\$1,726.45	\$1,076.31	\$4,100.00	42.11 %
<b>TOTAL OPERATING EXPENSES</b>	<b>\$4,257.76</b>	<b>\$29,554.20</b>	<b>\$37,652.16</b>	<b>\$108,580.00</b>	<b>27.22 %</b>
<b>INSURANCE</b>					
10-30-5750-00 Fidelity Bonds	\$0.00	\$2,400.00	\$0.00	\$2,500.00	96.00 %
10-30-5751-00 Property Damage (All-Peril)	(\$1,546.64)	(\$6,974.64)	\$0.00	\$25,000.00	(27.90)%
10-30-5754-00 5754 Workers Comp Insurance	\$0.00	\$0.00	\$0.00	\$5,400.00	0.00 %
<b>TOTAL INSURANCE</b>	<b>(\$1,546.64)</b>	<b>(\$4,574.64)</b>	<b>\$0.00</b>	<b>\$32,900.00</b>	<b>(13.90)%</b>
<b>CONTRACTUAL SERVICES</b>					
10-35-5760-00 Legal Services - Admin	\$0.00	\$1,365.00	\$1,462.50	\$25,000.00	5.46 %
10-35-5761-00 Collection Agency	\$71.60	\$241.65	\$205.80	\$700.00	34.52 %
10-35-5762-00 Other Contr Services - Admin	\$0.00	\$2,083.00	\$685.00	\$3,500.00	59.51 %
10-35-5763-00 Other Contractual Services-Tech	\$720.00	\$12,116.81	\$11,880.00	\$25,000.00	48.47 %
10-35-5764-10 Other Contractual Services - IS	\$0.00	\$0.00	\$0.00	\$4,500.00	0.00 %
10-35-5765-10 Investment Agency Consultants	\$576.23	\$2,840.53	\$1,771.89	\$7,000.00	40.58 %
10-35-5769-00 Acct Maint & Upgrades	\$0.00	\$0.00	\$0.00	\$7,937.00	0.00 %
10-35-5770-00 5770 Contractual - Audit Fee	\$0.00	\$8,250.00	\$8,000.00	\$8,250.00	100.00 %
10-35-5771-00 Payroll Service	\$505.77	\$2,617.51	\$2,543.78	\$7,700.00	33.99 %
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$1,873.60</b>	<b>\$29,514.50</b>	<b>\$26,548.97</b>	<b>\$89,587.00</b>	<b>32.95 %</b>
<b>PERSONNEL DEVELOPMENT</b>					
Staff & Trustee Development					
10-40-5783-00 Dues - Staff	\$1,050.00	\$3,480.00	\$2,609.00	\$5,400.00	64.44 %
10-40-5784-00 Meetings - Staff	\$295.96	\$606.47	\$883.36	\$2,500.00	24.26 %
10-40-5785-00 Conferences - Staff	\$568.28	\$3,139.67	\$3,728.61	\$15,000.00	20.93 %
10-40-5786-00 Employee/Volunteer Recognition	\$0.00	\$67.84	\$436.15	\$2,000.00	3.39 %
10-40-5787-00 In-Service	\$0.00	\$1,777.41	\$1,287.95	\$3,000.00	59.25 %
10-40-5788-00 Training (Cont Ed) - Staff	\$129.00	\$366.00	\$1,216.58	\$2,200.00	16.64 %
10-45-5786-70 Dues - Trustee	\$75.00	\$75.00	\$0.00	\$525.00	14.29 %

# Lisle Library District Expenses through Nov 30.2017

No Special Reserve reflected

	Current Month Nov 2017	YTD July - Nov 2017-2018	YTD July - Nov 2016-2017	FY 17-18 Annual Budget	FY 17-18 % of Budget to YTD
10-45-5787-70	\$0.00	\$300.00	\$350.00	\$500.00	60.00 %
10-45-5788-70	\$0.00	\$30.00	\$42.25	\$500.00	6.00 %
10-45-5789-70	\$0.00	\$0.00	\$0.00	\$500.00	0.00 %
Total Staff & Trustee Development	\$2,118.24	\$9,842.39	\$10,553.90	\$32,125.00	30.64 %
TOTAL PERSONNEL DEVELOPMENT	\$2,118.24	\$9,842.39	\$10,553.90	\$32,125.00	30.64 %
EQUIPMENT COSTS					
Major Equipment					
10-48-5801-10	\$0.00	\$41,537.96	\$43,908.26	\$47,100.00	88.19 %
10-48-5802-00	\$0.00	\$0.00	\$681.43	\$0.00	0.00 %
Total Major Equipment	\$0.00	\$41,537.96	\$44,589.69	\$47,100.00	88.19 %
Minor Equipment					
10-48-5823-10	\$268.00	\$268.00	\$0.00	\$700.00	38.29 %
10-48-5823-15	(\$518.00)	\$0.00	\$0.00	\$0.00	0.00 %
10-48-5823-20	\$37.95	\$41.94	\$0.00	\$700.00	5.99 %
10-48-5823-30	\$16.88	\$74.82	\$45.96	\$700.00	10.69 %
10-48-5823-50	\$0.00	\$45.64	\$0.00	\$700.00	6.52 %
10-48-5823-60	\$0.00	\$76.84	\$0.00	\$700.00	10.98 %
Total Minor Equipment	(\$195.17)	\$507.24	\$45.96	\$3,500.00	14.49 %
Equip Maint/Repairs & Rentals					
10-48-5843-00	\$0.00	\$0.00	\$1.00	\$800.00	0.00 %
10-48-5845-00	\$1,854.18	\$5,901.57	\$4,967.19	\$19,150.00	30.82 %
10-48-5846-00	\$38.33	\$623.32	\$84.73	\$1,000.00	62.33 %
10-48-5846-20	\$0.00	\$0.00	\$7,520.49	\$0.00	0.00 %
Total Equip Maint/Repairs & Rentals	\$1,892.51	\$6,524.89	\$12,573.41	\$20,950.00	31.15 %
TOTAL EQUIPMENT COSTS	\$1,697.34	\$48,570.09	\$57,209.06	\$71,550.00	67.88 %
LIBRARY MEDIA					

# Lisle Library District Expenses through Nov 30.2017

No Special Reserve reflected

	Current Month Nov 2017	YTD July - Nov 2017-2018	YTD July - Nov 2016-2017	FY 17-18 Annual Budget	FY 17-18 % of Budget to YTD
<b>Books</b>					
10-50-5863-20 Literacy/ESL	\$173.73	\$4,619.23	\$2,115.65	\$10,000.00	46.19 %
10-50-5863-30 Books - Youth Serv. Dept.	\$8,261.26	\$30,425.54	\$20,464.01	\$51,000.00	59.66 %
10-50-5863-50 Books - Tech Serv. Dept.	\$0.00	\$0.00	\$0.00	\$500.00	0.00 %
10-50-5864-10 Books - Non Fiction	\$8,742.04	\$31,549.80	\$30,790.12	\$82,000.00	38.48 %
10-50-5865-10 Books - Adult Fiction	\$5,334.35	\$30,520.75	\$25,245.38	\$65,000.00	46.96 %
10-50-5867-20 Ref Books - Adult Serv. Dept.	\$1,385.80	\$6,435.55	\$6,530.58	\$24,000.00	26.81 %
<b>Total Books</b>	<b>\$23,897.18</b>	<b>\$103,550.87</b>	<b>\$85,145.74</b>	<b>\$232,500.00</b>	<b>44.54 %</b>
<b>Databases</b>					
10-50-5869-20 Internet Licensed DBases	\$0.00	\$85,178.29	\$84,637.79	\$126,500.00	67.33 %
10-50-5872-10 Dbases - Professional	\$607.50	\$8,124.85	\$593.58	\$10,000.00	81.25 %
10-50-5873-30 Dbases - Youth Serv. Dept.	\$0.00	\$5,073.70	\$3,499.00	\$12,500.00	40.59 %
<b>Total Databases</b>	<b>\$607.50</b>	<b>\$98,376.84</b>	<b>\$88,730.37</b>	<b>\$149,000.00</b>	<b>66.02 %</b>
<b>Audio-Visual Materials</b>					
10-50-5890-30 A-V Matls - Youth Serv. Dept.	\$2,386.35	\$6,945.13	\$6,967.16	\$18,000.00	38.58 %
10-50-5895-40 A-V Matls - Adult Serv. Dept.	\$7,632.94	\$36,717.65	\$33,955.20	\$95,000.00	38.65 %
<b>Total Audio-Visual Materials</b>	<b>\$10,019.29</b>	<b>\$43,662.78</b>	<b>\$40,922.36</b>	<b>\$113,000.00</b>	<b>38.64 %</b>
<b>Periodicals/Doc Delivery</b>					
10-50-5900-20 Periodicals - Adult Serv. Dept.	\$8.00	\$1,067.30	\$1,461.85	\$42,620.00	2.50 %
10-50-5900-30 Periodicals - Youth Serv. Dept.	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00 %
10-50-5900-80 Periodicals - Prof. Collections	\$0.00	\$25.00	\$0.00	\$5,000.00	0.50 %
10-50-5871-20 Document Delivery	\$127.00	\$20,572.29	\$19,891.66	\$22,000.00	93.51 %
<b>Total Periodicals/Doc Delivery</b>	<b>\$135.00</b>	<b>\$21,664.59</b>	<b>\$21,353.51</b>	<b>\$70,620.00</b>	<b>30.68 %</b>
<b>TOTAL LIBRARY MEDIA</b>	<b>\$34,658.97</b>	<b>\$267,255.08</b>	<b>\$236,151.98</b>	<b>\$565,120.00</b>	<b>47.29 %</b>
<b>PROGRAMS AND READER'S SERVICES</b>					
<b>Programs</b>					
10-60-5931-10 Programs - Adult Services	\$1,504.48	\$7,252.74	\$5,079.21	\$16,000.00	45.33 %



# Lisle Library District

## Expenses through Nov 30.2017

No Special Reserve reflected

	Current Month Nov 2017	YTD July - Nov 2017-2018	YTD July - Nov 2016-2017	FY 17-18 Annual Budget	FY 17-18 % of Budget to YTD
10-60-5931-30 Programs - Youth Serv. Dept.	\$817.86	\$2,572.37	\$1,946.66	\$11,000.00	23.39 %
10-60-5931-40 Online Marketing	\$18.36	\$88.98	\$425.99	\$2,000.00	4.45 %
10-60-5931-50 Community Relations	\$39.57	\$243.92	\$373.40	\$6,000.00	4.07 %
Total Programs	\$2,380.27	\$10,158.01	\$7,825.26	\$35,000.00	29.02 %
Readers Service's					
10-60-5940-10 Reader Services - Adult Serv. De	\$0.00	\$174.33	\$353.93	\$2,000.00	8.72 %
10-60-5940-30 Reader Services - Youth Serv. D	\$54.50	\$841.62	\$1,804.71	\$5,300.00	15.88 %
Total Readers Services's	\$54.50	\$1,015.95	\$2,158.64	\$7,300.00	13.92 %
TOTAL PROGRAMS AND READER'S SERVICES	\$2,434.77	\$11,173.96	\$9,983.90	\$42,300.00	26.42 %
RESTRICTED USAGE EXPENSES					
10-80-5981-80 Restricted - Per Capita Grant	\$0.00	\$0.00	\$2,058.01	\$0.00	0.00 %
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	\$200,000.00	0.00 %
TOTAL RESTRICTED USAGE EXPENSES	\$25,000.00	\$125,000.00	\$127,058.01	\$500,000.00	25.00 %
.02 BLDG/MAINT EXPENSES					
30-65-5920-00 Network - Purchases (.02 B/M)	\$156.88	\$1,650.84	\$23,660.00	\$50,000.00	3.30 %
30-65-5925-00 Network - Maint. (.02 B/M)	\$3,516.26	\$8,078.52	\$18,972.18	\$30,000.00	26.93 %
30-65-5926-00 Maint - Bldg Structure (.02 B/M)	\$12,610.00	\$21,767.50	\$25,501.93	\$57,000.00	38.19 %
Total .02 BLDG/MAINT EXPENSES	\$16,283.14	\$31,496.86	\$68,134.11	\$137,000.00	22.99 %
CONTINGENCY					
10-90-5999-00 Contingency	\$0.00	\$0.00	\$0.00	\$75,000.00	0.00 %
Total	\$0.00	\$0.00	\$0.00	\$75,000.00	0.00 %
TOTAL ALL EXPENSES	\$336,424.64	\$1,772,604.28	\$1,694,667.59	\$4,774,396.75	37.13 %

# Lisle Library District

## Accounts Payable for December 13, 2017

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
4imprint 4imprint	12/13/2017 Order14995565	LLD Promotional Table Cloth Invoice	Paid	10-60-5931-50	Community Relations	\$325.88
					<i>Totals for 4imprint:</i>	<u>\$325.88</u>
Cathi Agostino Cathi Agostino	12/13/2017 111017	Resources for Catalogers Invoice	Paid	10-40-5784-00	Meetings - Staff	\$37.90
					<i>Totals for Cathi Agostino:</i>	<u>\$37.90</u>
Allegra Print & Imaging Allegra Print & Imaging	12/13/2017 27422	Shipping Labels Invoice	Paid	10-25-5712-00	Printing	\$110.41
					<i>Totals for Allegra Print &amp; Imaging:</i>	<u>\$110.41</u>
AlphaGraphics AlphaGraphics	12/13/2017 52361	Winter Read Banners Invoice	Paid	10-60-5931-50	Community Relations	\$187.00
	12/13/2017 52354	LLD Logo Signs Invoice	Paid	10-60-5931-50	Community Relations	\$295.60
					<i>Totals for AlphaGraphics:</i>	<u>\$482.60</u>
Ancel, Glink, Diamond, Bush, DiCianni & Krafthefer, PC Ancel, Glink, Diamond, Bush, DiCianni & XX-XXX3103	12/13/2017 60275	Prep Work Invoice	Paid	10-45-5789-70	Training-Trustees	\$50.00
					<i>Totals for Ancel, Glink, Diamond, Bush, DiCianni &amp; Krafthefer, PC:</i>	<u>\$50.00</u>
Anderson Pest Solutions Anderson Pest Solutions	12/13/2017 4514611	Pest Control November 2017 Invoice	Paid	10-20-5661-00	Maint Contracts - Maint. Service	\$141.00
					<i>Totals for Anderson Pest Solutions:</i>	<u>\$141.00</u>
ASSA ABLOY Entrance Systems US Inc. ASSA ABLOY Entrance Systems US Inc. SEI/01140359	12/13/2017 SEI/01140359	Repair Auto Doors Invoice	Paid	10-20-5661-00	Maint Contracts - Maint. Service	\$233.95

# Lisle Library District

## Accounts Payable for December 13, 2017

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
<b>B. Gunther &amp; Company (266)</b> B. Gunther & Company (266)	12/13/2017 1105022	Plaque Engraving Invoice	Paid	10-25-5713-00	Office Supplies	\$233.95
					<i>Totals for ASSA ABLOY Entrance Systems US Inc.:</i>	
<b>Baker &amp; Taylor (C4053863)</b> Baker & Taylor (C4053863)	12/13/2017 113017	YS - Continuations Invoice	Paid	10-50-5863-30	Books - Youth Serv. Dept.	\$18.67
					<i>Totals for B. Gunther &amp; Company (266):</i>	<b>\$30.00</b>
<b>Baker &amp; Taylor (L4171582)</b> Baker & Taylor (L4171582)	12/13/2017 113017	Audio Books & Processing Invoice	Paid	10-50-5895-40 10-25-5717-00	A-V Mats - Adult Serv. Dept. Processing Supplies	\$757.08 \$91.00
					<i>Totals for Baker &amp; Taylor (C4053863):</i>	<b>\$18.67</b>
<b>Baker &amp; Taylor (C5223353)</b> Baker & Taylor (C5223353)	12/13/2017 113017	Continuations Invoice	Paid	10-50-5867-20	Ref Books - Adult Serv. Dept.	\$2,763.19
					<i>Totals for Baker &amp; Taylor (L4171582):</i>	<b>\$848.08</b>
<b>Baker &amp; Taylor (C5223433)</b> Baker & Taylor (C5223433)	12/13/2017 113017	Continuations Invoice	Paid	10-50-5864-10	Books - Non Fiction	\$2,317.11
					<i>Totals for Baker &amp; Taylor (C5223353):</i>	<b>\$2,763.19</b>
<b>Baker &amp; Taylor (L0334152)</b> Baker & Taylor (L0334152)	12/13/2017 113017	Circ & Processing Invoice	Paid	10-50-5864-10 10-25-5717-00	Books - Non Fiction Processing Supplies	\$5,414.88 \$214.80
					<i>Totals for Baker &amp; Taylor (C5223433):</i>	<b>\$2,317.11</b>
<b>Baker &amp; Taylor (L4171782)</b> Baker & Taylor (L4171782)	12/13/2017 113017	Auto Yours & Processing Invoice	Paid	10-50-5863-30 10-25-5717-00	Books - Youth Serv. Dept. Processing Supplies	\$211.93 \$21.05
					<i>Totals for Baker &amp; Taylor (L0334152):</i>	<b>\$5,629.68</b>
<b>Baker &amp; Taylor (L4342812)</b> Baker & Taylor (L4342812)					<i>Totals for Baker &amp; Taylor (L4171782):</i>	<b>\$232.98</b>

# Lisle Library District

## Accounts Payable for December 13, 2017

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Baker & Taylor (L4342812)	12/13/2017 113017	Books - YS & Processing Invoice	Paid	10-50-5863-30	Books - Youth Serv. Dept.	\$67.82
<b>Baker &amp; Taylor (L5202982)</b>					<i>Totals for Baker &amp; Taylor (L4342812):</i>	<u>\$67.82</u>
Baker & Taylor (L5202982)	12/13/2017 113017	PBS & Processing Invoice	Paid	10-50-5865-10 10-25-5717-00	Books - Adult Fiction Processing Supplies	\$104.70 \$25.30
<b>Baker &amp; Taylor (L5425632)</b>					<i>Totals for Baker &amp; Taylor (L5202982):</i>	<u>\$130.00</u>
Baker & Taylor (L5425632)	12/13/2017 113017	Books - YS - Processing Invoice	Paid	10-50-5863-30 10-25-5717-00	Books - Youth Serv. Dept. Processing Supplies	\$2,353.80 \$91.25
<b>Baker &amp; Taylor (L5543202)</b>					<i>Totals for Baker &amp; Taylor (L5425632):</i>	<u>\$2,445.05</u>
Baker & Taylor (L5543202)	12/13/2017 113017	Books - Fiction & Processing Invoice	Paid	10-50-5865-10 10-25-5717-00	Books - Adult Fiction Processing Supplies	\$5,628.49 \$236.35
<b>Batteries Plus</b>					<i>Totals for Baker &amp; Taylor (L5543202):</i>	<u>\$5,864.84</u>
Batteries Plus	12/13/2017 281-348391	Batteries Exit Lights and Aut Invoice	Paid	10-20-5663-00	Maint/Repairs-Genl repairs, Supplies	\$48.96
<b>Brian Baxter</b>					<i>Totals for Batteries Plus:</i>	<u>\$48.96</u>
Brian Baxter	12/13/2017 111417	Resources for Catalogers Invoice	Paid	10-40-5784-00	Meetings - Staff	\$37.91
<b>Bear Landscape Group</b>					<i>Totals for Brian Baxter:</i>	<u>\$37.91</u>
Bear Landscape Group	12/13/2017 4110	Landscape November, 2017 Invoice	Paid	10-20-5662-00	Maint Contr. - Landscape Serv.	\$969.38
<b>Ginger Boskelly</b>					<i>Totals for Bear Landscape Group:</i>	<u>\$969.38</u>
Ginger Boskelly	12/13/2017 110817	LIRA Meeting Invoice	Paid	10-25-5724-15	Local Travel	\$17.23

# Lisle Library District

## Accounts Payable for December 13, 2017

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
<b>Deborah Bulgrin</b> Deborah Bulgrin	12/13/2017 011318	Program: Bel Sonore Chambe Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$400.00
					Totals for Ginger Boskelly:	\$17.23
<b>Mallory Caise</b> Mallory Caise	12/13/2017 120117	TAB Invoice	Paid	10-60-5931-30	Programs - Youth Serv. Dept.	\$5.98
					Totals for Deborah Bulgrin:	\$400.00
<b>Capitol Advantage, LLC</b> Capitol Advantage, LLC	12/13/2017 112117	Books Invoice	Paid	10-50-5867-20	Ref Books - Adult Serv. Dept.	\$43.00
					Totals for Mallory Caise:	\$5.98
<b>Case Lots, Inc.</b> Case Lots, Inc.	12/13/2017 008211	Misc. Janitorial Supplies Invoice	Paid	10-20-5663-00	Maint/Repairs-Genl repairs, Supplies	\$371.70
					Totals for Capitol Advantage, LLC:	\$43.00
<b>Compact Disc Source</b> Compact Disc Source	12/13/2017 74774	Music CDs Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv. Dept.	\$393.47
	12/13/2017 74773	Processing Invoice	Paid	10-25-5717-00	Processing Supplies	\$132.96
	12/13/2017 74812	Music CDs Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv. Dept.	\$212.90
	12/13/2017 74811	Processing Invoice	Paid	10-25-5717-00	Processing Supplies	\$71.14
	12/13/2017 74834	Music CDs Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv. Dept.	\$211.29
					Totals for Case Lots, Inc.:	\$371.70

# Lisle Library District

## Accounts Payable for December 13, 2017

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
<b>Complete Cleaning Company</b> Complete Cleaning Company	12/13/2017 74833	Processing Invoice	Paid	10-25-5717-00	Processing Supplies	\$70.76
					<i>Totals for Compact Disc Source:</i>	<u>\$1,092.52</u>
	12/13/2017 C04107	Cleaning 12/1 - 12/31/17 Invoice	Paid	10-20-5661-00	Maint Contracts - Maint. Service	\$2,303.00
<b>Jean Demas</b> Jean Demas	12/13/2017 110817	LEARN Meeting Invoice	Paid	10-40-5784-00	Meetings - Staff	\$17.45
					<i>Totals for Complete Cleaning Company:</i>	<u>\$2,303.00</u>
<b>Demco, Inc.</b> Demco, Inc.					<i>Totals for Jean Demas:</i>	<u>\$17.45</u>
	12/13/2017 6245235	Book Covers Invoice	Paid	10-25-5717-00	Processing Supplies	\$171.91
	12/13/2017 6245199	Supplies for Circulation Serv Invoice	Paid	10-25-5714-00	Circ. Material Supplies	\$102.27
<b>Discount School Supply</b> Discount School Supply	12/13/2017 6250112	Winter Reading Invoice	Paid	10-60-5931-30	Programs - Youth Serv. Dept.	\$38.94
	12/13/2017 6254643	Book Covers Invoice	Paid	10-25-5717-00	Processing Supplies	\$122.04
					<i>Totals for Demco, Inc.:</i>	<u>\$435.16</u>
<b>DuPage County Public Works</b> DuPage County Public Works	12/13/2017 Order W3002950	YA Thursday Invoice	Paid	10-60-5931-30	Programs - Youth Serv. Dept.	\$67.17
					<i>Totals for Discount School Supply:</i>	<u>\$67.17</u>
	12/13/2017 092817	Usage Invoice	Paid	10-20-5654-00	Utilities - Sewer & Water	\$131.78
					<i>Totals for DuPage County Public Works:</i>	<u>\$131.78</u>

# Lisle Library District

## Accounts Payable for December 13, 2017

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
<b>Dynegy Energy Services</b> Dynegy Energy Services	12/13/2017 149565717111	Usage Invoice	Paid	10-20-5655-00	Utilities - Electric	\$3,979.95
	<i>Totals for Dynegy Energy Services:</i>					<u>\$3,979.95</u>
<b>Easypemrit Postage</b> Easypemrit Postage	12/13/2017 112617	Permit Invoice	Paid	10-25-5711-00	Postage Special Serv	\$1,102.83
	<i>Totals for Easypemrit Postage:</i>					<u>\$1,102.83</u>
<b>EBSCO</b> EBSCO	12/13/2017 0010010	Discontinued Title Credit memo	Applied	10-50-5900-20	Periodicals - Adult Serv. Dept.	(\$2,531.00)
	12/13/2017 0011972	Discontinued Title Credit memo	Applied	10-50-5900-20	Periodicals - Adult Serv. Dept.	(\$43.92)
	12/13/2017 0028890	Discontinued Title Credit memo	Applied	10-50-5900-20	Periodicals - Adult Serv. Dept.	(\$2.00)
	12/13/2017 0028113	Price Adjustment Credit memo	Applied	10-50-5900-20	Periodicals - Adult Serv. Dept.	(\$22.94)
	12/13/2017 1550016	Renewal Invoice	Paid	10-50-5900-20	Periodicals - Adult Serv. Dept.	\$33,061.27
	12/13/2017 1550014	Renewal Invoice	Paid	10-50-5900-30	Periodicals - Youth Serv. Dept.	\$683.39
	12/13/2017 1550020	Renewal Invoice	Paid	10-50-5900-80	Periodicals - Prof. Collections	\$3,942.46
	12/13/2017 1553708	New Subscription Invoice	Paid	10-50-5900-20	Periodicals - Adult Serv. Dept.	\$140.00
	12/13/2017 1551517	New Subscription Invoice	Paid	10-50-5900-20	Periodicals - Adult Serv. Dept.	\$28.00
	12/13/2017 1551562	Learning Express Renewal Invoice	Paid	10-50-5869-20	Internet Licensed DBases	\$2,304.00

# Lisle Library District

## Accounts Payable for December 13, 2017

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
<b>Ehlers Investment Partners</b> Ehlers Investment Partners	12/13/2017 0083874	Renewal Invoice	Paid	10-50-5900-20	Periodicals - Adult Serv. Dept.	\$592.95
	12/13/2017 1556776	Subscription Invoice	Paid	10-50-5900-20	Periodicals - Adult Serv. Dept.	\$79.95
	<i>Totals for EBSCO:</i>					<u>\$38,232.16</u>
<b>ELM USA, Inc.</b> ELM USA, Inc.	12/13/2017 113017	Consulting Fee Invoice	Paid	10-35-5765-10	Investment Agency Consultants	\$557.95
	<i>Totals for Ehlers Investment Partners:</i>					<u>\$537.95</u>
<b>Employee Benefits Corporation</b> Employee Benefits Corporation	12/13/2017 6796	Polishing Pads for Disc Clean Invoice	Paid	10-25-5714-00	Circ. Material Supplies	\$246.95
	<i>Totals for ELM USA, Inc.:</i>					<u>\$246.95</u>
<b>EnvisionWare, INC.</b> EnvisionWare, INC.	12/13/2017 2018117	Premium Only Plan Fee Invoice	Paid	10-35-5762-00	Other Contr Services - Admin	\$250.00
	<i>Totals for Employee Benefits Corporation:</i>					<u>\$250.00</u>
<b>Flowers of Lisle</b> Flowers of Lisle	12/13/2017 INV-US-33829	PCI Compliance October 201 Invoice	Paid	30-65-5925-00	Network - Maint. (.02 B/M)	\$167.00
	<i>Totals for EnvisionWare, INC.:</i>					<u>\$167.00</u>
<b>Folding Partition Services</b> Folding Partition Services	12/13/2017 003534	Sympathy Flowers - K. Kloe Invoice	Paid	10-40-5786-00	Employee/Volunteer Recognition	\$67.90
	12/13/2017 003540	Wreath - R. Sprietsma Invoice	Paid	10-40-5786-00	Employee/Volunteer Recognition	\$167.95
	<i>Totals for Flowers of Lisle:</i>					<u>\$235.85</u>



# Lisle Library District

## Accounts Payable for December 13, 2017

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Folding Partition Services	12/13/2017 8821	Repair Meeting Room Divide Invoice	Paid	10-20-5664-00	Maint/Repairs-Non Contr. Work	\$496.00
<b>Pam Freer</b> Pam Freer	12/13/2017 110617	Book Group Supplies Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$10.48
	12/13/2017 080717	Book Group Supplies Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$10.99
					<i>Totals for Folding Partition Services:</i>	<u>\$496.00</u>
<b>Garvey's Office Products</b> Garvey's Office Products	12/13/2017 PINV1432488	Supplies for Circulation Serv Invoice	Paid	10-25-5714-00	Circ. Material Supplies	\$105.20
	12/13/2017 PINV1430265	Pens and Paper Invoice	Paid	10-25-5713-00	Office Supplies	\$27.88
	12/13/2017 PINV1433392	Wipes Invoice	Paid	10-25-5713-00	Office Supplies	\$47.04
	12/13/2017 PINV1436813	Calendars Invoice	Paid	10-25-5713-00	Office Supplies	\$33.27
	12/13/2017 PINV1443288	Circ Services Office Supplies Invoice	Paid	10-25-5714-00	Circ. Material Supplies	\$43.53
	12/13/2017 PINV1441294	Name Tags Invoice	Paid	10-60-5931-30	Programs - Youth Serv. Dept.	\$79.80
					<i>Totals for Garvey's Office Products:</i>	<u>\$336.72</u>
<b>Glenview Office Equipment, Inc.</b> Glenview Office Equipment, Inc.	12/13/2017 10084	Shredder Repair Invoice	Paid	10-20-5664-00	Maint/Repairs-Non Contr. Work	\$280.00
<b>Hagg Press</b>					<i>Totals for Glenview Office Equipment, Inc.:</i>	<u>\$280.00</u>

# Lisle Library District

## Accounts Payable for December 13, 2017

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Hagg Press	12/13/2017 103479	November Newsletter Invoice	Paid	10-25-5710-10	Printing/Spec. Serv. - Adult	\$2,156.00
	12/13/2017 103727	December/January Newsletter Invoice	Paid	10-25-5710-10	Printing/Spec. Serv. - Adult	\$2,177.25
<b>IHLS - OCLC</b>					<i>Totals for Hagg Press:</i>	<u>\$4,333.25</u>
IHLS - OCLC	12/13/2017 15189	October Transactions Invoice	Paid	10-50-5871-20	Document Delivery	\$22.25
<b>Illinois Library Association</b>					<i>Totals for IHLS - OCLC:</i>	<u>\$22.25</u>
Illinois Library Association	12/13/2017 140203	Membership - Cox Invoice	Paid	10-40-5783-00	Dues - Staff	\$40.00
<b>Illinois Reading Council</b>					<i>Totals for Illinois Library Association:</i>	<u>\$40.00</u>
Illinois Reading Council	12/13/2017 59571 120117	Annual Membership Dues - J Invoice	Paid	10-40-5783-00	Dues - Staff	\$45.00
<b>Impact Networking, LLC</b>					<i>Totals for Illinois Reading Council:</i>	<u>\$45.00</u>
Impact Networking, LLC	12/13/2017 967136	Copier Paper Invoice	Paid	10-25-5715-00	Copier Supplies	\$294.90
	12/13/2017 979013	Ink for Xerox Printer Invoice	Paid	10-25-5718-00	Computer Supplies	\$2,670.50
<b>Innovative Interfaces</b>					<i>Totals for Impact Networking, LLC:</i>	<u>\$2,965.40</u>
Innovative Interfaces	12/13/2017 INV-INC16331	Services Invoice	Paid	10-48-5801-10	Polaris Maint (Corp)	\$1,328.00
	12/13/2017 INV-INC16330	Services Invoice	Paid	10-48-5801-10	Polaris Maint (Corp)	\$200.00
					<i>Totals for Innovative Interfaces:</i>	<u>\$1,528.00</u>

# Lisle Library District

## Accounts Payable for December 13, 2017

Vendor Name	Transaction Date	Description	Status	Account Number	Account Description	Amount
Tax Identification Number	Transaction Number	Transaction Type				
Jackie Kilcran	12/13/2017	Reimburse Mileage and Offi		10-25-5724-15	Local Travel	\$32.64
Jackie Kilcran	112217	Invoice	Paid	10-25-5713-00	Office Supplies	\$20.00
					Totals for Jackie Kilcran:	\$52.64
Chris Knight	12/13/2017	LACONI Event		10-40-5784-00	Meetings - Staff	\$31.56
Chris Knight	111617	Invoice	Paid			
					Totals for Chris Knight:	\$31.56
Yolanda Kocemba	12/13/2017	Saturday Morning ESL		10-50-5863-20	Literacy/ESL	\$1,026.00
Yolanda Kocemba	090217	Invoice	Paid			
					Totals for Yolanda Kocemba:	\$1,026.00
LACONI	12/13/2017	Annual Library Membership		10-40-5783-00	Dues - Staff	\$100.00
LACONI	110117	Invoice	Paid			
					Totals for LACONI:	\$100.00
LaGrange Public Library	12/13/2017	Replacement Cost Meditatio		10-50-5871-20	Document Delivery	\$25.00
LaGrange Public Library	042717	Invoice	Paid			
					Totals for LaGrange Public Library:	\$25.00
Lakeshore Learning Materials	12/13/2017	Sensory Toys, Kiwanis Donat		10-60-5940-30	Reader Services - Youth Serv. Dept.	\$131.67
Lakeshore Learning Materials	4008541117	Invoice	Paid	10-03-4550-00	Gifts - Unrestricted Corp	\$150.00
					Totals for Lakeshore Learning Materials:	\$281.67
Lisle Area Chamber of Commerce	12/13/2017	E-Mail Blast		10-60-5931-50	Community Relations	\$50.00
Lisle Area Chamber of Commerce	13187	Invoice	Paid			
					Totals for Lisle Area Chamber of Commerce:	\$50.00
Madison Public Library						

# Lisle Library District

## Accounts Payable for December 13, 2017

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Madison Public Library	12/13/2017 39078087119088	Replacement Cost for ILL It Invoice	Paid	10-50-5871-20	Document Delivery	\$25.00
<b>Midwest Tape (7288)</b> Midwest Tape (7288)	12/13/2017 120117	DVDs/Blu-rays w/Processing Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv. Dept.	\$2,421.67
	12/13/2017 95629437	Processing Invoice	Paid	10-25-5717-00	Processing Supplies	\$426.30
<b>Midwest Tape (7291)</b> Midwest Tape (7291)	12/13/2017 120117	JH CDs, YS DVD/Blu-rays Invoice	Paid	10-50-5890-30	A-V Matls - Youth Serv. Dept.	\$177.90
<b>Midwest Tape (12957)</b> Midwest Tape (12957)	12/13/2017 120117	DVDs/Blu-rays - TV Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv. Dept.	\$47.99
<b>Midwest Tape</b> Midwest Tape	12/13/2017 95533097	Hoopla Monthly Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv. Dept.	\$3,210.88
<b>Millennia Consulting LLC</b> Millennia Consulting LLC	12/13/2017 101646	Final Invoice Invoice	Paid	70-65-5674-00	Consulting	\$12,950.00
<b>Monaco Mechanical Service, Inc.</b> Monaco Mechanical Service, Inc.	12/13/2017 17857	Damper Repair Invoice	Paid	10-20-5664-00	Maint/Repairs-Non Contr. Work	\$457.32
Totals for Madison Public Library:						\$25.00
Totals for Midwest Tape (7288):						\$2,847.97
Totals for Midwest Tape (7291):						\$177.90
Totals for Midwest Tape (12957):						\$47.99
Totals for Millennia Consulting LLC:						\$12,950.00
Totals for Monaco Mechanical Service, Inc.:						\$457.32

# Lisle Library District

## Accounts Payable for December 13, 2017

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
<b>Movie Licensing USA</b> Movie Licensing USA	12/13/2017 2427665	Copyright Compliance Site L Invoice	Paid	10-50-5872-10	Dbases - Professional	\$898.00
	<i>Totals for Movie Licensing USA:</i>					<u>\$898.00</u>
<b>Naperville Public Library</b> Naperville Public Library	12/13/2017 730124212201	Reciprocal Borrowing Loss Invoice	Paid	10-50-5863-30 10-50-5890-30	Books - Youth Serv. Dept. A-V Matls - Youth Serv. Dept.	\$84.97 \$45.99
	<i>Totals for Naperville Public Library:</i>					<u>\$130.96</u>
<b>NCPERS - IL IMRF</b> NCPERS - IL IMRF	12/13/2017 46021217	Payroll Withholding Invoice	Paid	10-00-2638-00	Vol. Life (NCPERS)	\$96.00
	<i>Totals for NCPERS - IL IMRF:</i>					<u>\$96.00</u>
<b>New Albertsons Inc</b> New Albertsons Inc	12/13/2017 11/09/17	Chess & Book Group Suppli Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$39.97
	12/13/2017 110317	TAB Supplies Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$5.98
	12/13/2017 111617	Teen Book Group Supplies Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$23.95
	12/13/2017 102517	Supplies Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$13.93
	12/13/2017 102517	YA Thursday Invoice	Paid	10-60-5931-30	Programs - Youth Serv. Dept.	\$49.91
	12/13/2017 102617	Kids Club Invoice	Paid	10-60-5931-30	Programs - Youth Serv. Dept.	\$14.23
	12/13/2017 103017	Halloween Storytime Invoice	Paid	10-60-5931-30	Programs - Youth Serv. Dept.	\$41.93
	12/13/2017 103117	LEARN Meeting Supplies Invoice	Paid	10-50-5863-20	Literacy/ESL	\$25.96

# Lisle Library District

## Accounts Payable for December 13, 2017

Vendor Name	Transaction Date	Description	Status	Account Number	Account Description	Amount
Tax Identification Number	Transaction Number	Transaction Type				
New Readers Press New Readers Press	12/13/2017 110617	Monday Funday Invoice	Paid	10-60-5931-30	Programs - Youth Serv. Dept.	\$2.49
	12/13/2017 111317	Staff Meeting Supplies Invoice	Paid	10-40-5784-00	Meetings - Staff	\$12.95
	12/13/2017 111517	Turtles, PJ Storytime Invoice	Paid	10-60-5931-30	Programs - Youth Serv. Dept.	\$19.25
	12/13/2017 111617	Thursday Kids Club Invoice	Paid	10-60-5931-30	Programs - Youth Serv. Dept.	\$10.47
	12/13/2017 101817	Storytime, Science Saturday, I Invoice	Paid	10-60-5931-30	Programs - Youth Serv. Dept.	\$116.38
Totals for New Albertsons Inc.:						\$377.40
NICOR NICOR	12/13/2017 8522760	Digital Challenger Renewal Invoice	Paid	10-50-5863-20	Literacy/ESL	\$74.22
	Totals for New Readers Press:					
NICOR NICOR	12/13/2017 111317	Usage Invoice	Paid	10-20-5653-00	Utilities - Gas	\$443.90
	Totals for NICOR:					
Nub Games, Inc. Nub Games, Inc.	12/13/2017 6760	Library H3lp Chat, Annual Invoice	Paid	10-50-5872-10	Dbases - Professional	\$300.00
	Totals for Nub Games, Inc.:					
Oak Lawn Public Library Oak Lawn Public Library	12/13/2017 091517	Replacement Cost for Lost I Invoice	Paid	10-50-5871-20	Document Delivery	\$31.00
	Totals for Oak Lawn Public Library:					

**Outsource Solutions Group, Inc.**

# Lisle Library District

## Accounts Payable for December 13, 2017

Vendor Name	Transaction Date	Description	Status	Account Number	Account Description	Amount
Tax Identification Number	Transaction Number	Transaction Type				
Outsource Solutions Group, Inc.	12/13/2017 38452	Monthly Server Monitoring Invoice	Paid	10-35-5763-00	Other Contractual Services-Technology As	\$720.00
	12/13/2017 38558	Monthly Backup Licenses Invoice	Paid	30-65-5925-00	Network - Maint. (.02 B/M)	\$225.00
Winona Patterson					Totals for Outsource Solutions Group, Inc.:	\$945.00
Winona Patterson	12/13/2017 110217	Winter Read Prize Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$15.00
	12/13/2017 111717	Harry Potter Program Supplie Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$6.98
Peregrine, Stime, Newman, Ritzman & Bruckner, Ltd.					Totals for Winona Patterson:	\$21.98
Peregrine, Stime, Newman, Ritzman & Br	12/13/2017 103017	Legal July 1 - September 30, 2 Invoice	Paid	10-35-5760-00	Legal Services - Admin	\$1,260.00
Precision Control System					Totals for Peregrine, Stime, Newman, Ritzman & Bruckner, Ltd.:	\$1,260.00
Precision Control System	12/13/2017 32887	Parking Lights Schedule Invoice	Paid	10-20-5664-00	Maint/Repairs-Non Contr. Work	\$192.00
Recorded Books,LLC					Totals for Precision Control System:	\$192.00
Recorded Books,LLC	12/13/2017 75624503	Audio Books Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv. Dept.	\$29.10
	12/13/2017 75624502	Audio Books Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv. Dept.	\$37.10
	12/13/2017 75634034	Audio Books Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv. Dept.	\$321.80
Republic Services					Totals for Recorded Books,LLC:	\$388.00

# Lisle Library District

## Accounts Payable for December 13, 2017

Vendor Name	Tax Identification Number	Transaction Date	Description	Transaction Type	Status	Account Number	Account Description	Amount
Republic Services		12/13/2017 0551-013821008	Rubbish 12/1 - 12/31/17 Invoice		Paid	10-20-5665-00	Rubbish Removal	\$179.09
<b>Will Savage</b>							<i>Totals for Republic Services:</i>	<i>\$179.09</i>
Will Savage		12/13/2017 120517	Storytime Invoice		Paid	10-60-5931-30	Programs - Youth Serv. Dept.	\$12.99
<b>SavATree</b>							<i>Totals for Will Savage:</i>	<i>\$12.99</i>
SavATree		12/13/2017 4735540	Tree and Shrub Maintenance Invoice		Paid	10-20-5664-00	Maint/Repairs-Non Contr. Work	\$176.00
<b>Staples Advantage</b>							<i>Totals for SavATree:</i>	<i>\$176.00</i>
Staples Advantage		12/13/2017 8047165737	Misc. Kitchen, Janitorial and Invoice		Paid	10-25-5716-00 10-20-5663-00 10-25-5713-00	Kitchen Supplies Maint/Repairs-Genl repairs, Supplies Office Supplies	\$540.79 \$449.40 \$88.58
		12/13/2017 8047597699	Misc. Janitorial, Kitchen and Invoice		Paid	10-25-5713-00 10-25-5716-00 10-20-5663-00	Office Supplies Kitchen Supplies Maint/Repairs-Genl repairs, Supplies	\$155.36 \$206.45 \$56.34
<b>Toshiba Business Solutions, USA</b>							<i>Totals for Staples Advantage:</i>	<i>\$1,496.92</i>
Toshiba Business Solutions, USA		12/13/2017 14104005	Quarterly Maintenance for A Invoice		Paid	10-48-5845-00	Equip Maint/Repr-Contr-Lib. Wide	\$91.36
<b>Triple S Vending</b>							<i>Totals for Toshiba Business Solutions, USA:</i>	<i>\$91.36</i>
Triple S Vending		12/13/2017 11952	Water Invoice		Paid	10-25-5716-00	Kitchen Supplies	\$105.00
<b>Unique Management Services, Inc.</b>							<i>Totals for Triple S Vending:</i>	<i>\$105.00</i>
Unique Management Services, Inc.		12/13/2017 452580	Collection Accounts October Invoice		Paid	10-35-5761-00	Collection Agency	\$53.70



# Lisle Library District

## Accounts Payable for December 13, 2017

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
<b>University of Illinois Press</b> University of Illinois Press	12/13/2017 3511081-18	Subscription Invoice	Paid	10-50-5900-20	Periodicals - Adult Serv. Dept.	\$75.00
					Totals for Unique Management Services, Inc.:	\$53.70
<b>Village of Lisle</b> Village of Lisle	12/13/2017 3600000208	INET - Shared Internet Servi Invoice	Paid	10-20-5650-00	Internet Service Provider	\$450.00
	12/13/2017 112817	Usage Invoice	Paid	10-20-5654-00	Utilities - Sewer & Water	\$151.88
					Totals for University of Illinois Press:	\$75.00
<b>WMQFA</b> WMQFA	12/13/2017 012118	Program: Wisc. Museum of Q Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$250.00
					Totals for Village of Lisle:	\$601.88
<b>Teri Zarat</b> Teri Zarat	12/13/2017 111617	LACONI Tech Trends in Ci Invoice	Paid	10-40-5784-00	Meetings - Staff	\$33.77
					Totals for WMQFA:	\$250.00
					Totals for Teri Zarat:	\$33.77

# Lisle Library District

## Accounts Payable for December 13, 2017

### Account Summary

Account Number	Description	Net Amount
10-00-2638-00	Vol. Life (NCPERS)	\$96.00
10-03-4550-00	Gifts - Unrestricted Corp	\$150.00
10-20-5650-00	Internet Service Provider	\$450.00
10-20-5653-00	Utilities - Gas	\$443.90
10-20-5654-00	Utilities - Sewer & Water	\$283.66
10-20-5655-00	Utilities - Electric	\$3,979.95
10-20-5661-00	Maint Contracts - Maint. Service	\$2,677.95
10-20-5662-00	Maint Contr. - Landscape Serv.	\$969.38
10-20-5663-00	Maint/Repairs-Genl repairs, Supplies	\$926.40
10-20-5664-00	Maint/Repairs-Non Contr. Work	\$1,601.32
10-20-5665-00	Rubbish Removal	\$179.09
10-25-5710-10	Printing/Spec. Serv. - Adult	\$4,333.25
10-25-5711-00	Postage Special Serv	\$1,102.83
10-25-5712-00	Printing	\$110.41
10-25-5713-00	Office Supplies	\$402.13
10-25-5714-00	Circ. Material Supplies	\$497.95
10-25-5715-00	Copier Supplies	\$294.90
10-25-5716-00	Kitchen Supplies	\$852.24
10-25-5717-00	Processing Supplies	\$1,674.86
10-25-5718-00	Computer Supplies	\$2,670.50
10-25-5724-15	Local Travel	\$49.87
10-35-5760-00	Legal Services - Admin	\$1,260.00
10-35-5761-00	Collection Agency	\$53.70
10-35-5762-00	Other Contr Services - Admin	\$250.00
10-35-5763-00	Other Contractual Services-Technology Asst	\$720.00
10-35-5765-10	Investment Agency Consultants	\$557.95
10-40-5783-00	Dues - Staff	\$185.00
10-40-5784-00	Meetings - Staff	\$171.54
10-40-5786-00	Employee/Volunteer Recognition	\$235.85
10-45-5789-70	Training- Trustees	\$50.00
10-48-5801-10	Polaris Maint (Corp)	\$1,528.00
10-48-5845-00	Equip Maint/Repr-Contr-Lib. Wide	\$91.36
10-50-5863-20	Literacy/ESL	\$1,126.18

# Lisle Library District

## Accounts Payable for December 13, 2017

10-50-5863-30	Books - Youth Serv. Dept.	\$2,737.19
10-50-5864-10	Books - Non Fiction	\$7,731.99
10-50-5865-10	Books - Adult Fiction	\$5,733.19
10-50-5867-20	Ref Books - Adult Serv. Dept.	\$2,806.19
10-50-5869-20	Internet Licensed DBases	\$2,304.00
10-50-5871-20	Document Delivery	\$103.25
10-50-5872-10	Dbases - Professional	\$1,198.00
10-50-5890-30	A-V Matls - Youth Serv. Dept.	\$223.89
10-50-5895-40	A-V Matls - Adult Serv. Dept.	\$7,643.28
10-50-5900-20	Periodicals - Adult Serv. Dept.	\$31,377.31
10-50-5900-30	Periodicals - Youth Serv. Dept.	\$683.39
10-50-5900-80	Periodicals - Prof. Collections	\$3,942.46
10-60-5931-10	Programs - Adult Services	\$777.28
10-60-5931-30	Programs - Youth Serv. Dept.	\$459.54
10-60-5931-50	Community Relations	\$858.48
10-60-5940-30	Reader Services - Youth Serv. Dept.	\$131.67
30-65-5925-00	Network - Maint. (.02 B/M)	\$392.00
70-65-5674-00	Consulting	\$12,950.00
	GRAND TOTAL:	\$112,029.28

# Lisle Library District

## Account Distribution Report by Number

### December 13, 2017

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)									
12/13/2017	46021217	Invoice	5332-245	NCPERS - IL IMRF	NCPERS - IL IMRF-	Posted	12/13/2017	\$96.00	\$0.00
					Totals for 10-00-2638-00, Vol. Life (NCPERS):				\$96.00
10-03-4550-00, Gifts - Unrestricted Corp									
12/13/2017	4008541117	Invoice	5332-343	Lakeshore Learning Materials	Lakeshore Learning Ma	Posted	12/13/2017	\$150.00	\$0.00
					Totals for 10-03-4550-00, Gifts - Unrestricted Corp:				\$150.00
10-20-5650-00, Internet Service Provider									
12/13/2017	3600000208	Invoice	5332-247	Village of Lisle	Village of Lisle-360000	Posted	12/13/2017	\$450.00	\$0.00
					Totals for 10-20-5650-00, Internet Service Provider:				\$450.00
10-20-5653-00, Utilities - Gas									
12/13/2017	111317	Invoice	5332-150	NICOR	NICOR-111317	Posted	12/13/2017	\$443.90	\$0.00
					Totals for 10-20-5653-00, Utilities - Gas:				\$443.90
10-20-5654-00, Utilities - Sewer & Water									
12/13/2017	092817	Invoice	5332-237	DuPage County Public Works	DuPage County Public	Posted	12/13/2017	\$131.78	\$0.00
12/13/2017	112817	Invoice	5332-335	Village of Lisle	Village of Lisle-11281	Posted	12/13/2017	\$151.88	\$0.00
					Totals for 10-20-5654-00, Utilities - Sewer & Water:				\$283.66
10-20-5655-00, Utilities - Electric									
12/13/2017	14956571711	Invoice	5332-239	Dynegy Energy Services	Dynegy Energy Servi	Posted	12/13/2017	\$3,979.95	\$0.00
					Totals for 10-20-5655-00, Utilities - Electric:				\$3,979.95
10-20-5661-00, Maint Contracts - Maint. Service									
12/13/2017	4514611	Invoice	5332-131	Anderson Pest Solutions	Anderson Pest Solutio	Posted	12/13/2017	\$141.00	\$0.00
12/13/2017	SEI/01140359	Invoice	5332-184	ASSA ABLOY Entrance Syst	ASSA ABLOY Entra	Posted	12/13/2017	\$233.95	\$0.00
12/13/2017	C04107	Invoice	5332-233	Complete Cleaning Company	Complete Cleaning Co	Posted	12/13/2017	\$2,303.00	\$0.00
					Totals for 10-20-5661-00, Maint Contracts - Maint. Service:				\$2,677.95
10-20-5662-00, Maint Contr. - Landscape Serv.									
12/13/2017	4110	Invoice	5332-123	Bear Landscape Group	Bear Landscape Group-	Posted	12/13/2017	\$969.38	\$0.00
					Totals for 10-20-5662-00, Maint Contr. - Landscape Serv.:				\$969.38
10-20-5663-00, Maint/Repairs-Genl repairs, Supplies									
12/13/2017	281-348391	Invoice	5332-011	Batteries Plus	Batteries Plus-281-348	Posted	12/13/2017	\$48.96	\$0.00
12/13/2017	8047165737	Invoice	5332-119	Staples Advantage	Staples Advantage-804	Posted	12/13/2017	\$449.40	\$0.00
12/13/2017	8047597699	Invoice	5332-334	Staples Advantage	Staples Advantage-804	Posted	12/13/2017	\$56.34	\$0.00
12/13/2017	008211	Invoice	5332-356	Case Lots, Inc.	Case Lots, Inc.-008211	Posted	12/13/2017	\$371.70	\$0.00

# Lisle Library District

## Account Distribution Report by Number

### December 13, 2017

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
<b>10-20-5664-00, Maint/Repairs-Non Contr. Work</b>									
12/13/2017	4735540	Invoice	5332-107	SavATree		Posted	12/13/2017		\$0.00
12/13/2017	8821	Invoice	5332-135	Folding Partition Services		Posted	12/13/2017	\$926.40	\$0.00
12/13/2017	10084	Invoice	5332-231	Glenview Office Equipment, In		Posted	12/13/2017	\$496.00	\$0.00
12/13/2017	17857	Invoice	5332-235	Monaco Mechanical Service, I		Posted	12/13/2017	\$280.00	\$0.00
12/13/2017	32887	Invoice	5332-283	Precision Control System		Posted	12/13/2017	\$457.32	\$0.00
								\$192.00	\$0.00
								<b>\$1,601.32</b>	<b>\$0.00</b>
<b>10-20-5665-00, Rubbish Removal</b>									
12/13/2017	0551-013821008	Invoice	5332-229	Republic Services		Posted	12/13/2017	\$179.09	\$0.00
								<b>\$179.09</b>	<b>\$0.00</b>
<b>10-25-5710-10, Printing/Spec. Serv. - Adult</b>									
12/13/2017	103479	Invoice	5332-003	Hagg Press		Posted	12/13/2017	\$2,156.00	\$0.00
12/13/2017	103727	Invoice	5332-337	Hagg Press		Posted	12/13/2017	\$2,177.25	\$0.00
								<b>\$4,333.25</b>	<b>\$0.00</b>
<b>10-25-5711-00, Postage Special Serv</b>									
12/13/2017	112617	Invoice	5332-329	Easypemrit Postage		Posted	12/13/2017	\$1,102.83	\$0.00
								<b>\$1,102.83</b>	<b>\$0.00</b>
<b>10-25-5712-00, Printing</b>									
12/13/2017	27422	Invoice	5332-121	Allegra Print & Imaging		Posted	12/13/2017	\$110.41	\$0.00
								<b>\$110.41</b>	<b>\$0.00</b>
<b>10-25-5713-00, Office Supplies</b>									
12/13/2017	105022	Invoice	5332-017	B. Gunther & Company (266)		Posted	12/13/2017	\$30.00	\$0.00
12/13/2017	PINV1430265	Invoice	5332-049	Garvey's Office Products		Posted	12/13/2017	\$27.88	\$0.00
12/13/2017	PINV1433392	Invoice	5332-051	Garvey's Office Products		Posted	12/13/2017	\$47.04	\$0.00
12/13/2017	8047165737	Invoice	5332-120	Staples Advantage		Posted	12/13/2017	\$88.58	\$0.00
12/13/2017	112217	Invoice	5332-139	Jackie Kilcran		Posted	12/13/2017	\$20.00	\$0.00
12/13/2017	PINV1436813	Invoice	5332-164	Garvey's Office Products		Posted	12/13/2017	\$33.27	\$0.00
12/13/2017	8047597699	Invoice	5332-331	Staples Advantage		Posted	12/13/2017	\$155.36	\$0.00
								<b>\$402.13</b>	<b>\$0.00</b>
<b>10-25-5714-00, Circ. Material Supplies</b>									
12/13/2017	PINV1432488	Invoice	5332-015	Garvey's Office Products		Posted	12/13/2017	\$105.20	\$0.00
12/13/2017	6245199	Invoice	5332-043	Demco, Inc.		Posted	12/13/2017	\$102.27	\$0.00

# Lisle Library District

## Account Distribution Report by Number

### December 13, 2017

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
12/13/2017	6796	Invoice	5332-176	ELM USA, Inc.	ELM USA, Inc.-6796	Posted	12/13/2017	\$246.95	\$0.00
12/13/2017	PINV1443288	Invoice	5332-241	Garvey's Office Products	Garvey's Office Produc	Posted	12/13/2017	\$43.53	\$0.00
<b>10-25-5715-00, Copier Supplies</b>									
12/13/2017	967136	Invoice	5332-154	Impact Networking, LLC	Impact Networking, LL	Posted	12/13/2017	\$294.90	\$0.00
<b>10-25-5716-00, Kitchen Supplies</b>									
12/13/2017	8047165737	Invoice	5332-117	Staples Advantage	Staples Advantage-804	Posted	12/13/2017	\$540.79	\$0.00
12/13/2017	11952	Invoice	5332-148	Triple S Vending	Triple S Vending-1195	Posted	12/13/2017	\$105.00	\$0.00
12/13/2017	8047597699	Invoice	5332-333	Staples Advantage	Staples Advantage-804	Posted	12/13/2017	\$206.45	\$0.00
<b>10-25-5717-00, Processing Supplies</b>									
12/13/2017	6245235	Invoice	5332-007	Demco, Inc.	Demco, Inc.-6245235	Posted	12/13/2017	\$171.91	\$0.00
12/13/2017	74773	Invoice	5332-111	Compact Disc Source	Compact Disc Source	Posted	12/13/2017	\$132.96	\$0.00
12/13/2017	6254643	Invoice	5332-168	Demco, Inc.	Demco, Inc.-6254643	Posted	12/13/2017	\$122.04	\$0.00
12/13/2017	74811	Invoice	5332-172	Compact Disc Source	Compact Disc Source	Posted	12/13/2017	\$71.14	\$0.00
12/13/2017	113017	Invoice	5332-265	Baker & Taylor (L0334152)	Baker & Taylor (L0334	Posted	12/13/2017	\$214.80	\$0.00
12/13/2017	113017	Invoice	5332-268	Baker & Taylor (L4171782)	Baker & Taylor (L4171	Posted	12/13/2017	\$21.05	\$0.00
12/13/2017	113017	Invoice	5332-271	Baker & Taylor (L5202982)	Baker & Taylor (L5202	Posted	12/13/2017	\$25.30	\$0.00
12/13/2017	113017	Invoice	5332-274	Baker & Taylor (L5425632)	Baker & Taylor (L5425	Posted	12/13/2017	\$91.25	\$0.00
12/13/2017	113017	Invoice	5332-277	Baker & Taylor (L4171582)	Baker & Taylor (L4171	Posted	12/13/2017	\$91.00	\$0.00
12/13/2017	113017	Invoice	5332-280	Baker & Taylor (L5543202)	Baker & Taylor (L5543	Posted	12/13/2017	\$236.35	\$0.00
12/13/2017	74833	Invoice	5332-321	Compact Disc Source	Compact Disc Source	Posted	12/13/2017	\$70.76	\$0.00
12/13/2017	95629437	Invoice	5332-358	Midwest Tape (7288)	Midwest Tape (7288)-	Posted	12/13/2017	\$426.30	\$0.00
<b>10-25-5718-00, Computer Supplies</b>									
12/13/2017	979013	Invoice	5332-352	Impact Networking, LLC	Impact Networking, L.L	Posted	12/13/2017	\$2,670.50	\$0.00
<b>10-25-5724-15, Local Travel</b>									
12/13/2017	110817	Invoice	5332-065	Ginger Boskelly	Ginger Boskelly-11081	Posted	12/13/2017	\$17.23	\$0.00
12/13/2017	112217	Invoice	5332-137	Jackie Kilcran	Jackie Kilcran-112217	Posted	12/13/2017	\$32.64	\$0.00
<b>10-35-5760-00, Legal Services - Admin</b>									
					Totals for 10-25-5724-15, Local Travel:			\$49.87	\$0.00
					Totals for 10-25-5717-00, Processing Supplies:			\$1,674.86	\$0.00
					Totals for 10-25-5718-00, Computer Supplies:			\$2,670.50	\$0.00
					Totals for 10-25-5715-00, Copier Supplies:			\$294.90	\$0.00
					Totals for 10-25-5716-00, Kitchen Supplies:			\$852.24	\$0.00

# Lisle Library District

## Account Distribution Report by Number

### December 13, 2017

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
12/13/2017	103017	Invoice	5332-001	Peregrine, Stime, Newman, Rit	Peregrine, Stime, Newm Posted		12/13/2017	\$1,260.00	\$0.00
10-35-5761-00, Collection Agency				Totals for 10-35-5760-00, Legal Services - Admin:					
12/13/2017	452580	Invoice	5332-125	Unique Management Services, I	Unique Management S Posted		12/13/2017	\$53.70	\$0.00
10-35-5762-00, Other Contr Services - Admin				Totals for 10-35-5761-00, Collection Agency:					
12/13/2017	2018117	Invoice	5332-146	Employee Benefits Corporation	Employee Benefits Co Posted		12/13/2017	\$250.00	\$0.00
10-35-5763-00, Other Contractual Services-Technology Asst				Totals for 10-35-5762-00, Other Contr Services - Admin:					
12/13/2017	38452	Invoice	5332-013	Outsource Solutions Group, In	Outsource Solutions G Posted		12/13/2017	\$720.00	\$0.00
10-35-5765-10, Investment Agency Consultants				Totals for 10-35-5763-00, Other Contractual Services-Technology Asst:					
12/13/2017	113017	Invoice	5332-255	Ehlers Investment Partners	Ehlers Investment Part Posted		12/13/2017	\$557.95	\$0.00
10-40-5783-00, Dues - Staff				Totals for 10-35-5765-10, Investment Agency Consultants:					
12/13/2017	110117	Invoice	5332-009	LACONI	LACONI-110117 Posted		12/13/2017	\$100.00	\$0.00
12/13/2017	140203	Invoice	5332-045	Illinois Library Association	Illinois Library Associa: Posted		12/13/2017	\$40.00	\$0.00
12/13/2017	59571 120117	Invoice	5332-180	Illinois Reading Council	Illinois Reading Council Posted		12/13/2017	\$45.00	\$0.00
10-40-5784-00, Meetings - Staff				Totals for 10-40-5783-00, Dues - Staff:					
12/13/2017	110817	Invoice	5332-047	Jean Demas	Jean Demas-110817 Posted		12/13/2017	\$17.45	\$0.00
12/13/2017	111017	Invoice	5332-099	Cathi Agostino	Cathi Agostino-111017 Posted		12/13/2017	\$37.90	\$0.00
12/13/2017	111417	Invoice	5332-142	Brian Baxter	Brian Baxter-111417 Posted		12/13/2017	\$37.91	\$0.00
12/13/2017	111617	Invoice	5332-144	Chris Knight	Chris Knight-111617 Posted		12/13/2017	\$31.56	\$0.00
12/13/2017	111617	Invoice	5332-253	Teri Zarat	Teri Zarat-111617 Posted		12/13/2017	\$33.77	\$0.00
12/13/2017	111317	Invoice	5332-305	New Albertsons Inc	New Albertsons Inc-1 Posted		12/13/2017	\$12.95	\$0.00
10-40-5786-00, Employee/Volunteer Recognition				Totals for 10-40-5784-00, Meetings - Staff:					
12/13/2017	003534	Invoice	5332-315	Flowers of Lisle	Flowers of Lisle-00353 Posted		12/13/2017	\$67.90	\$0.00
12/13/2017	003540	Invoice	5332-354	Flowers of Lisle	Flowers of Lisle-00354 Posted		12/13/2017	\$167.95	\$0.00
10-45-5789-70, Training-Trustees				Totals for 10-40-5786-00, Employee/Volunteer Recognition:					
				\$235.85					

# Lisle Library District

## Account Distribution Report by Number

### December 13, 2017

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
12/13/2017	60275	Invoice	5332-115	Ancel, Glink, Diamond, Bush, E Ancel, Glink, Diamond	Posted		12/13/2017	\$50.00	\$0.00
<b>10-48-5801-10, Polaris Maint (Corp)</b>									
12/13/2017	INV-INC16331	Invoice	5332-158	Innovative Interfaces	Innovative Interfaces-I	Posted	12/13/2017	\$1,328.00	\$0.00
12/13/2017	INV-INC16330	Invoice	5332-160	Innovative Interfaces	Innovative Interfaces-I	Posted	12/13/2017	\$200.00	\$0.00
<b>10-48-5801-10, Polaris Maint (Corp):</b>									<b>\$0.00</b>
12/13/2017	14104005	Invoice	5332-174	Toshiba Business Solutions, US	Toshiba Business Solu	Posted	12/13/2017	\$91.36	\$0.00
<b>10-50-5863-20, Literacy/ESL</b>									
12/13/2017	8522760	Invoice	5332-178	New Readers Press	New Readers Press-8	Posted	12/13/2017	\$74.22	\$0.00
12/13/2017	090217	Invoice	5332-182	Yolanda Kocemba	Yolanda Kocemba-090	Posted	12/13/2017	\$1,026.00	\$0.00
12/13/2017	103117	Invoice	5332-301	New Albertsons Inc	New Albertsons Inc-1	Posted	12/13/2017	\$25.96	\$0.00
<b>Totals for 10-50-5863-20, Literacy/ESL:</b>									<b>\$0.00</b>
12/13/2017	730124212201	Invoice	5332-186	Naperville Public Library	Naperville Public Libr	Posted	12/13/2017	\$84.97	\$0.00
12/13/2017	113017	Invoice	5332-257	Baker & Taylor (C4053863)	Baker & Taylor (C4053	Posted	12/13/2017	\$18.67	\$0.00
12/13/2017	113017	Invoice	5332-266	Baker & Taylor (L4171782)	Baker & Taylor (L4171	Posted	12/13/2017	\$211.93	\$0.00
12/13/2017	113017	Invoice	5332-272	Baker & Taylor (L5425632)	Baker & Taylor (L5425	Posted	12/13/2017	\$2,353.80	\$0.00
12/13/2017	113017	Invoice	5332-281	Baker & Taylor (L4342812)	Baker & Taylor (L4342	Posted	12/13/2017	\$67.82	\$0.00
<b>Totals for 10-50-5863-30, Books - Youth Serv. Dept.:</b>									<b>\$0.00</b>
12/13/2017	113017	Invoice	5332-261	Baker & Taylor (C5223433)	Baker & Taylor (C5223	Posted	12/13/2017	\$2,317.11	\$0.00
12/13/2017	113017	Invoice	5332-263	Baker & Taylor (L0334152)	Baker & Taylor (L0334	Posted	12/13/2017	\$5,414.88	\$0.00
<b>Totals for 10-50-5864-10, Books - Non Fiction:</b>									<b>\$0.00</b>
12/13/2017	113017	Invoice	5332-269	Baker & Taylor (L5202982)	Baker & Taylor (L5202	Posted	12/13/2017	\$104.70	\$0.00
12/13/2017	113017	Invoice	5332-278	Baker & Taylor (L5543202)	Baker & Taylor (L5543	Posted	12/13/2017	\$5,628.49	\$0.00
<b>Totals for 10-50-5865-10, Books - Adult Fiction:</b>									<b>\$0.00</b>
12/13/2017	112117	Invoice	5332-156	Capitol Advantage, LLC	Capitol Advantage, LL	Posted	12/13/2017	\$43.00	\$0.00
12/13/2017	113017	Invoice	5332-259	Baker & Taylor (C5223353)	Baker & Taylor (C5223	Posted	12/13/2017	\$2,763.19	\$0.00
<b>Totals for 10-50-5867-20, Ref Books - Adult Serv. Dept.:</b>									<b>\$0.00</b>



# Lisle Library District

## Account Distribution Report by Number

### December 13, 2017

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
10-50-5869-20, Internet Licensed DBases									
12/13/2017	1551562	Invoice	5332-029	EBSCO	EBSCO-1551562	Posted	12/13/2017	\$2,304.00	\$0.00
Totals for 10-50-5869-20, Internet Licensed DBases:								\$2,304.00	\$0.00
10-50-5871-20, Document Delivery									
12/13/2017	091517	Invoice	5332-005	Oak Lawn Public Library	Oak Lawn Public Libr	Posted	12/13/2017	\$31.00	\$0.00
12/13/2017	15189	Invoice	5332-063	IHLS - OCLC	IHLS - OCLC-15189	Posted	12/13/2017	\$22.25	\$0.00
12/13/2017	042717	Invoice	5332-127	LaGrange Public Library	LaGrange Public Libr	Posted	12/13/2017	\$25.00	\$0.00
12/13/2017	39078087119088	Invoice	5332-133	Madison Public Library	Madison Public Libra	Posted	12/13/2017	\$25.00	\$0.00
Totals for 10-50-5871-20, Document Delivery:								\$103.25	\$0.00
10-50-5872-10, Dbases - Professional									
12/13/2017	2427665	Invoice	5332-059	Movie Licensing USA	Movie Licensing USA-	Posted	12/13/2017	\$898.00	\$0.00
12/13/2017	6760	Invoice	5332-061	Nub Games, Inc.	Nub Games, Inc.-6760	Posted	12/13/2017	\$300.00	\$0.00
Totals for 10-50-5872-10, Dbases - Professional:								\$1,198.00	\$0.00
10-50-5890-30, A-V Matlis - Youth Serv. Dept.									
12/13/2017	730124212201	Invoice	5332-188	Naperville Public Library	Naperville Public Libr	Posted	12/13/2017	\$45.99	\$0.00
12/13/2017	120117	Invoice	5332-327	Midwest Tape (7291)	Midwest Tape (7291)-	Posted	12/13/2017	\$177.90	\$0.00
Totals for 10-50-5890-30, A-V Matlis - Youth Serv. Dept.:								\$223.89	\$0.00
10-50-5895-40, A-V Matlis - Adult Serv. Dept.									
12/13/2017	95533097	Invoice	5332-053	Midwest Tape	Midwest Tape-9553309	Posted	12/13/2017	\$3,210.88	\$0.00
12/13/2017	74774	Invoice	5332-109	Compact Disc Source	Compact Disc Source	Posted	12/13/2017	\$393.47	\$0.00
12/13/2017	75624503	Invoice	5332-113	Recorded Books,LLC	Recorded Books,LLC-7	Posted	12/13/2017	\$29.10	\$0.00
12/13/2017	75624502	Invoice	5332-166	Recorded Books,LLC	Recorded Books,LLC-7	Posted	12/13/2017	\$37.10	\$0.00
12/13/2017	74812	Invoice	5332-170	Compact Disc Source	Compact Disc Source	Posted	12/13/2017	\$212.90	\$0.00
12/13/2017	113017	Invoice	5332-275	Baker & Taylor (L4171582)	Baker & Taylor (L4171	Posted	12/13/2017	\$757.08	\$0.00
12/13/2017	75634034	Invoice	5332-317	Recorded Books,LLC	Recorded Books,LLC-7	Posted	12/13/2017	\$321.80	\$0.00
12/13/2017	74834	Invoice	5332-319	Compact Disc Source	Compact Disc Source	Posted	12/13/2017	\$211.29	\$0.00
12/13/2017	120117	Invoice	5332-323	Midwest Tape (12957)	Midwest Tape (12957)	Posted	12/13/2017	\$47.99	\$0.00
12/13/2017	120117	Invoice	5332-325	Midwest Tape (7288)	Midwest Tape (7288)-	Posted	12/13/2017	\$2,421.67	\$0.00
Totals for 10-50-5895-40, A-V Matlis - Adult Serv. Dept.:								\$7,643.28	\$0.00
10-50-5900-20, Periodicals - Adult Serv. Dept.									
12/13/2017	1550016	Invoice	5332-019	EBSCO	EBSCO-1550016	Posted	12/13/2017	\$33,061.27	\$0.00
12/13/2017	1553708	Invoice	5332-025	EBSCO	EBSCO-1553708	Posted	12/13/2017	\$140.00	\$0.00
12/13/2017	1551517	Invoice	5332-027	EBSCO	EBSCO-1551517	Posted	12/13/2017	\$28.00	\$0.00

# Lisle Library District

## Account Distribution Report by Number

### December 13, 2017

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
12/13/2017	0010010	Credit Memo	5332-031	EBSCO	EBSCO-0010010	Posted	12/13/2017	\$0.00	\$2,531.00
12/13/2017	0011972	Credit Memo	5332-035	EBSCO	EBSCO-0011972	Posted	12/13/2017	\$0.00	\$43.92
12/13/2017	0028890	Credit Memo	5332-039	EBSCO	EBSCO-0028890	Posted	12/13/2017	\$0.00	\$2.00
12/13/2017	0083874	Invoice	5332-101	EBSCO	EBSCO-0083874	Posted	12/13/2017	\$592.95	\$0.00
12/13/2017	0028113	Credit Memo	5332-103	EBSCO	EBSCO-0028113	Posted	12/13/2017	\$0.00	\$22.94
12/13/2017	3511081-18	Invoice	5332-162	University of Illinois Press	University of Illinois P	Posted	12/13/2017	\$75.00	\$0.00
12/13/2017	1556776	Invoice	5332-285	EBSCO	EBSCO-1556776	Posted	12/13/2017	\$79.95	\$0.00
<b>10-50-5900-30, Periodicals - Youth Serv. Dept.</b>								<b>\$33,977.17</b>	<b>\$2,599.86</b>
12/13/2017	1550014	Invoice	5332-021	EBSCO	EBSCO-1550014	Posted	12/13/2017	\$683.39	\$0.00
<b>10-50-5900-80, Periodicals - Prof. Collections</b>								<b>\$683.39</b>	<b>\$0.00</b>
12/13/2017	1550020	Invoice	5332-023	EBSCO	EBSCO-1550020	Posted	12/13/2017	\$3,942.46	\$0.00
<b>10-60-5931-10, Programs - Adult Services</b>								<b>\$3,942.46</b>	<b>\$0.00</b>
12/13/2017	110617	Invoice	5332-055	Pam Freer	Pam Freer-110617	Posted	12/13/2017	\$10.48	\$0.00
12/13/2017	110217	Invoice	5332-057	Winona Patterson	Winona Patterson-110	Posted	12/13/2017	\$15.00	\$0.00
12/13/2017	111717	Invoice	5332-152	Winona Patterson	Winona Patterson-111	Posted	12/13/2017	\$6.98	\$0.00
12/13/2017	011318	Invoice	5332-249	Deborah Bulgrin	Deborah Bulgrin-0113	Posted	12/13/2017	\$400.00	\$0.00
12/13/2017	012118	Invoice	5332-251	WMQFA	WMQFA-012118	Posted	12/13/2017	\$250.00	\$0.00
12/13/2017	11/09/17	Invoice	5332-287	New Albertsons Inc	New Albertsons Inc-1	Posted	12/13/2017	\$39.97	\$0.00
12/13/2017	110317	Invoice	5332-289	New Albertsons Inc	New Albertsons Inc-1	Posted	12/13/2017	\$5.98	\$0.00
12/13/2017	111617	Invoice	5332-291	New Albertsons Inc	New Albertsons Inc-1	Posted	12/13/2017	\$23.95	\$0.00
12/13/2017	102517	Invoice	5332-293	New Albertsons Inc	New Albertsons Inc-1	Posted	12/13/2017	\$13.93	\$0.00
12/13/2017	080717	Invoice	5332-313	Pam Freer	Pam Freer-080717	Posted	12/13/2017	\$10.99	\$0.00
<b>Totals for 10-60-5931-10, Programs - Adult Services:</b>								<b>\$777.28</b>	<b>\$0.00</b>
12/13/2017	6250112	Invoice	5332-140	Demco, Inc.	Demco, Inc.-6250112	Posted	12/13/2017	\$38.94	\$0.00
12/13/2017	102517	Invoice	5332-295	New Albertsons Inc	New Albertsons Inc-1	Posted	12/13/2017	\$49.91	\$0.00
12/13/2017	102617	Invoice	5332-297	New Albertsons Inc	New Albertsons Inc-1	Posted	12/13/2017	\$14.23	\$0.00
12/13/2017	103017	Invoice	5332-299	New Albertsons Inc	New Albertsons Inc-1	Posted	12/13/2017	\$41.93	\$0.00
12/13/2017	110617	Invoice	5332-303	New Albertsons Inc	New Albertsons Inc-1	Posted	12/13/2017	\$2.49	\$0.00
12/13/2017	111517	Invoice	5332-307	New Albertsons Inc	New Albertsons Inc-1	Posted	12/13/2017	\$19.25	\$0.00
12/13/2017	111617	Invoice	5332-309	New Albertsons Inc	New Albertsons Inc-1	Posted	12/13/2017	\$10.47	\$0.00

# Lisle Library District

## Account Distribution Report by Number

### December 13, 2017

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
12/13/2017	101817	Invoice	5332-311	New Albertsons Inc	New Albertsons Inc-1	Posted	12/13/2017	\$116.38	\$0.00
12/13/2017	120517	Invoice	5332-344	Will Savage	Will Savage-120517	Posted	12/13/2017	\$12.99	\$0.00
12/13/2017	120117	Invoice	5332-346	Mallory Caise	Mallory Caise-120117	Posted	12/13/2017	\$5.98	\$0.00
12/13/2017	Order W3002950	Invoice	5332-348	Discount School Supply	Discount School Suppl	Posted	12/13/2017	\$67.17	\$0.00
12/13/2017	PINV1441294	Invoice	5332-350	Garvey's Office Products	Garvey's Office Produc	Posted	12/13/2017	\$79.80	\$0.00
<b>10-60-5931-50, Community Relations</b>									
12/13/2017	52361	Invoice	5332-221	AlphaGraphics	AlphaGraphics-52361	Posted	12/13/2017	\$187.00	\$0.00
12/13/2017	52354	Invoice	5332-223	AlphaGraphics	AlphaGraphics-52354	Posted	12/13/2017	\$295.60	\$0.00
12/13/2017	13187	Invoice	5332-243	Lisle Area Chamber of Commer	Lisle Area Chamber of	Posted	12/13/2017	\$50.00	\$0.00
12/13/2017	Order14995565	Invoice	5332-339	4imprint	4imprint-Order149955	Posted	12/13/2017	\$325.88	\$0.00
<b>Totals for 10-60-5931-50, Community Relations:</b>									<b>\$0.00</b>
<b>10-60-5940-30, Reader Services - Youth Serv. Dept.</b>									
12/13/2017	4008541117	Invoice	5332-341	Lakeshore Learning Materials	Lakeshore Learning Ma	Posted	12/13/2017	\$131.67	\$0.00
<b>30-65-5925-00, Network - Maint. (.02 B/M)</b>									
12/13/2017	38558	Invoice	5332-225	Outsource Solutions Group, In	Outsource Solutions G	Posted	12/13/2017	\$225.00	\$0.00
12/13/2017	INV-US-33829	Invoice	5332-227	EnvisionWare, INC.	EnvisionWare, INC.-IN	Posted	12/13/2017	\$167.00	\$0.00
<b>Totals for 30-65-5925-00, Network - Maint. (.02 B/M):</b>									<b>\$0.00</b>
<b>70-65-5674-00, Consulting</b>									
12/13/2017	101646	Invoice	5332-129	Millennia Consulting LLC	Millennia Consulting L	Posted	12/13/2017	\$12,950.00	\$0.00
<b>Totals for 70-65-5674-00, Consulting:</b>									<b>\$0.00</b>
<b>Grand Totals:</b>									<b>\$2,599.86</b>

**Lisle Library District**  
**Account Distribution Report by Number**  
December 13, 2017

Report name: Account Number Report for December 13, 2017  
Report format: Detail  
Include these transaction dates: 12/13/2017 to 12/13/2017  
Include these post dates: 12/13/2017 to 12/13/2017  
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 2017 and December 2017		
BOARD MEETINGS THAT NEED APPROVAL AT THIS TIME.		
Check #	Vendor	Amount
HSA	Salaries 11/15/17	\$ 63,440.60
HSA	Garnishment	\$ 182.73
HSA	Ill. Dept. of Revenue	\$ 4,137.32
Auto W/D	Howard Simon & Associates	\$ 505.84
HSA	EFTPS/Electronic Tax Pymt 11/15/17	\$ 23,265.17
	Fed Tax \$9737.54	
	FICA W/H \$6763.78	
	FICA Lib \$6763.85	
HSA	Salaries 11/30/17	\$ 61,431.20
HSA	Garnishment	\$ 153.30
HSA	Ill. Dept. of Revenue	\$ 3,993.28
HSA	EFTPS/Electronic Tax Pymt 11/30/17	\$ 22,401.04
	Fed Tax \$9312.87	
	FICA W/H \$6544.08	
	FICA Lib \$6544.09	
Wired	IMRF	\$ 24,242.38
	IMRF W/H \$7828.84	
	IMRF Lib. \$16413.54	
	Sub Total	\$ 203,752.86
Check #	Vendor	Amt
1484	AFLAC (G6920)	\$ 484.34
1485	Children's Plus, Inc.	\$ 3,052.10
1486	Delta Dental - Risk	\$ 2,230.58
1487	Ehlers Invesment Partners	\$ 576.23
1488	LIMRICC PHIP Health	\$ 28,575.32
1489	Will Savage	\$ 325.00
1490	Amazon	\$ 2,844.88
1491	MB Financial Credit Card	\$ 6,203.94
	Sub Total	\$ 44,292.39
	TOTAL	\$ 248,045.25

**RECAP OF PRIOR SHEETS EXPENSES**

TOTAL CORPORATE EXPENSES	\$317,011.05
TOTAL .02 BUILDING/MAINT. EXPENSES	\$392.00
TOTAL IMRF/FICA EXPENSES	\$29,721.48
TOTAL WORKING CASH EXPENSES	
TOTAL SPECIAL RESERVE	\$12,950.00
TOTAL OF ALL ABOVE	\$360,074.53

These expenses have been submitted by \_\_\_\_\_  
 (Tatiana Weinstein)

The above items have been approved by the Lisle Library District Board of Trustees on: 12/13/2017

\_\_\_\_\_  
 Trustee

\_\_\_\_\_  
 Presiding Officer

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

To: Lisle Library District Board of Trustees  
From: Tatiana Weinstein | LLD Director  
Date: December 8, 2017

## **Director's Report December 2017**

### **Meetings**

Special Board – Nov 9  
Directors – Nov 9  
Staff – Nov 10  
Staff – Nov 14  
OSG – Nov 15  
Knutte – Nov 17

Friends – Nov 17  
Hummel – Nov 17  
Flint – Nov 24  
Personnel & Policy – Nov 29  
Directors – Nov 30  
Dec 8 -- Fisher

### **Highlights | Developments**

#### **Winter Read**

Winter Read began on December 1<sup>st</sup>. We kicked off Winter Read with a holiday event on December 2nd, featuring award-winning musician, Fruteland Jackson singing holiday favorites along with a few lesser-known merry melodies. In just one week, Adult and Teen registration numbers have surpassed last year's total number of registrants. 43 people registered at the program and a total of 220 have registered as of this report. Younger participants complete reading challenges by using a special bookmark to log their progress and as of this report, 208 bookmarks have been issued to our youngest readers. Winter Read runs through January 7<sup>th</sup>.

#### **Technology**

The IT Manager, Assistant Director, and I met with our outsourced technology company, OSG, to discuss future upgrades, replacement schedules, and communication enhancements.

A software update to our network firewall and backup firewall was completed.

The IT Manager attended meetings and participated in webinars in October and November with Konica Minolta (copiers), Sophos (anti-virus and firewall protection) and Innovative (cloud technology). The Library has opted to contract with a new vendor, Konica Minolta, for our networked copier. The new copier was connected on December 5<sup>th</sup>. This model is more cost-effective, has up-to-date enhancements and should make the multiple-user experience more efficient.

#### **Meeting Work**

I scheduled attorney, Julie Tappendorf of Ancel/Glink, for the Special Board Meeting on November 9<sup>th</sup> for Trustee training. Julie presented the Board a wealth of information ranging from Board member roles and responsibilities, OMA and FOIA guidelines, email and social media conventions/best practices, to general Board ethics.

To: Lisle Library District Board of Trustees  
From: Tatiana Weinstein | LLD Director  
Date: December 8, 2017

I, with assistance from Department Directors and our attorney, prepared Draft Policy 901: Sexual Harassment, Draft Policy 906: Recording of LLD Board of Trustee Meetings and Draft Policy 325: Schedule of Fines, Fees and Financial Transactions for the Personnel & Policy Committee meeting on November 29<sup>th</sup>. The December Board packet contains Drafts related to the Agenda.

### **Audit**

Treasurer Wang, Finance Director Boskelly, Assistant Director McQuillan and I met with Kevin Musial of Knutte and Associates to review a draft of the audit report for the year ended June 30, 2017. The meeting produced a few edits and the auditor was directed to revise the draft and to email Administration the updated report and management letter. The Library received the update and provided the Board with the PDF upon receipt. Hard copies of the audit will also be made available to Board members upon delivery from Knutte. A formal presentation of the report will be given by the auditors at the regularly scheduled LLD Board of Trustees meeting on December 13<sup>th</sup>.

### **Restitution**

The LLD received restitution in the amount of \$2500.00 for a theft in 2011. We received the final payment in November via the Clerk of the Circuit Court, DuPage County. Please see attached documents.

### **Gallery 777**

There is a new art exhibit at Gallery 777. Artist, Kasia Szczesniewski, presents *Beyond the White Gardens*, a striking, high-texture, mixed-media show - with reception scheduled for Friday, December 8<sup>th</sup> at 6pm.

Respectfully submitted,

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

Tatiana Weinstein



File Data	Count	Type	Amount	Funds	Assessments	Applications	Balance Due
10/28/2011	0000	RESTITUTION, to LISLE PUBLIC LIBRARY	\$301.00				\$301.00
07/16/2012	0000	RESTITUTION, to LISLE PUBLIC LIBRARY	\$2,199.00				\$2,500.00
02/13/2014	0000	RESTITUTION	\$10.00	\$10.00			\$2,500.00
02/13/2014	0000	RESTITUTION, to LISLE PUBLIC LIBRARY	\$10.00			\$10.00	\$2,490.00
02/25/2014	0000	RESTITUTION	\$80.00	\$80.00			\$2,490.00
03/14/2014	0000	RESTITUTION, to LISLE PUBLIC LIBRARY	\$90.00				\$2,410.00
03/14/2014	0000	RESTITUTION	\$25.00	\$25.00			\$2,385.00
04/11/2014	0000	RESTITUTION, to LISLE PUBLIC LIBRARY	\$25.00				\$2,360.00
07/14/2014	0000	RESTITUTION	\$20.00	\$20.00			\$2,340.00
07/14/2014	0000	RESTITUTION, to LISLE PUBLIC LIBRARY	\$20.00				\$2,320.00
01/08/2015	0000	RESTITUTION	\$50.00	\$50.00			\$2,270.00
07/23/2015	0000	RESTITUTION, to LISLE PUBLIC LIBRARY	\$5.00	\$5.00			\$2,265.00
08/19/2015	0000	RESTITUTION	\$25.00	\$25.00			\$2,240.00
08/19/2015	0000	RESTITUTION, to LISLE PUBLIC LIBRARY	\$15.00	\$15.00			\$2,225.00
04/13/2017	0000	RESTITUTION	\$900.00	\$900.00			\$2,270.00
08/16/2017	0000	RESTITUTION, to LISLE PUBLIC LIBRARY	\$900.00				\$1,370.00
09/16/2017	0000	RESTITUTION	\$750.00	\$750.00			\$620.00
11/14/2017	0000	RESTITUTION, to LISLE PUBLIC LIBRARY	\$750.00				\$620.00
11/14/2017	0000	RESTITUTION	\$620.00	\$620.00			\$0.00

Assessments Log	County	Amount	Assessments-Applic	Applications Disburs	App Distribution Disb	App Disb Disb	Assessments

THIS CHECK IS PROTECTED BY A VOID-PANTOGRAPH, MICROPRINT SIGNATURE LINE AND A HEAT-SENSITIVE PADLOCK (CONT. ADDITIONAL SECURITY FEATURES ARE LISTED ON BACK)

JPMORGAN CHASE Post G/L  
Chicago, IL  
Criminal Traffic Bank Account

**Clerk of the Circuit Court, DuPage County, Illinois**  
P.O. Box 707 • Wheaton, Illinois 60189-0707 • (630) 407-8600

Case No. 2011VR000693

Check No. 748465

11/15/2017

PAY \*\*\*\*\* Six Hundred Twenty US Dollars and 0/100

Pay to the order of  
LISLE PUBLIC LIBRARY

*Chris Kachirobas* MP

CHRIS KACHIROBAS  
Clerk of the 18th Judicial Circuit Court

VOID IF NOT CASHED WITHIN 60 DAYS

SIGNATURE LINES CONTAIN MICROPRINTING

**CHRIS KACHIROUBAS, CLERK OF THE 18TH JUDICIAL CIRCUIT COURT @****WHEATON, ILLINOIS 60187-0707****CRIMINAL SENTENCING ORDER**

dependents.

13. Make a final report to court on 10/24/2013 at 08:30 AM in courtroom 4000.
14. FOR ANY FELONY, physically surrender your Firearm Owner's Identification Card and any and all firearms in your possession.
15. The Court further finds that the defendant is entitled to receive credit for time actually served in custody since 08/26/2011.
16. Promptly undertake evaluations as determined by the PROBATION DEPARTMENT and thereafter successfully complete such treatment, therapy, counseling and/or remedial education as ordered by the PROBATION DEPARTMENT, to include PER PROBATION counseling.
17. Pay \$2,500.00 in restitution to Lisle Public Library in equal monthly installments or as ordered by the Court. Such payments must be made in full not less than 60 days prior to the end of the probation term. All payments are to be made to the Circuit Court Clerk. The office of PROBATION is responsible for monitoring this restitution.
18. Any and all bond available after payment of costs pursuant to 730 ILCS 5/5-5-6(e) shall be applied to restitution.
19. Any and all money paid by the defendant or on his behalf, from today's date forward, shall be applied to restitution until the restitution is paid in full. When the restitution has been paid in full, the Clerk shall distribute all other payments toward fines, fees and assessments as provided by law.
20. Submit to random urinalysis testing in a manner set forth by the Probation Department and pay for a minimum of two (2) tests per year at a rate of \$15.00 per test.
21. SUBMIT TO DNA INDEXING AT PROBATION

## December 2017 Assistant Director's Report

### Meetings:

- Person-In-Charge staff training - Nov 7
- Assa Abloy lobby doors – Nov 13
- Precision parking lot lights schedule - Nov 17
- Complete Cleaning Cindy Kolat - Nov 20
- Warehouse Direct Neil Bruns – Nov 21
- Climatemp Service HVAC maintenance – Nov 28
- Personnel Policy Committee – Nov 29
- Event Team - Nov 14
- Special Board Meeting Trustee Training - Nov 9
- Outsource Solutions Group – Nov 15

The Digital Outreach Team (DOT) met in November to discuss scheduling posts using Hootsuite. Staff demonstrated using links in Facebook. Members reviewed the in-charge procedures for Library social media. The Team decided to boost the Winter Read program with special posts.

The LLD Safety Team summarized their work following the checklist of Chapter 12 of *Standards for Illinois Public Libraries* for the Illinois Per Capita and Equalization Grant with a brief report to the Director.

The LLD Event Planning Team met to finalize plans for Winter Read. The program had a special sign up day on December 2<sup>nd</sup> with music by Fruteland Jackson, hot chocolate, and cookies in the meeting room. Winter Read will run through January 7<sup>th</sup>. The LLD event planning team is also working on Harry Potter Day at LLD on March 10<sup>th</sup>.

Outsource Solutions Group (OSG) Quarterly Review – Outsource Solutions Group met with the IT Manager, Library Director, and me to discuss their computer network monitoring on November 15<sup>th</sup>. We discussed network safety and updated staff on the latest phishing scams. We reviewed plans for network updates through server replacement and prepared for firewall maintenance and testing.

LLD received several small memorial donations this past month. Staff selected the genre books and memorial plates were placed inside. Staff updated procedure for memorials or gifts and prepared notes for answering patron questions regarding memorials.

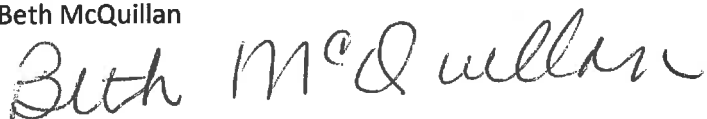
### Facilities:

Rightway Roofing and Gutters installed a new roof on the storage room at the west end of the building.

In Meeting Room A, DeSitter Flooring replaced six damaged carpet squares.

Respectfully submitted,

Beth McQuillan





Monthly Circulation Report - November 2017

	Checkouts	Renewals	Nov-17 TOTALS	YTD FY 16/17	YTD FY 17/18	YTD % Change
Adult Non-Print	6,618	2,243	8,861	50,138	44,861	-10.52%
Adult Print	6,135	2,674	8,809	50,905	48,778	-4.18%
Adult Total	12,753	4,917	17,670	101,043	93,639	-7.33%
YS Non-Print	1,703	681	2,384	14,004	12,003	-14.29%
YS Print	7,408	3,266	10,674	54,765	54,542	-0.41%
Total YS	9,111	3,947	13,058	68,769	66,545	-3.23%
Digital Media						
Overdrive	1,292		1,292	7,214	7,202	-0.17%
hoopla	1,423		1,423	4,746	7,012	47.75%
RB Digital (formerly Zinio)	158		158	752	681	-9.44%
Total Digital	2,873	0	2,873	12,712	14,895	17.17%
Subtotal Print + Non-Print/Digital	24,737	8,864	33,601	182,524	175,079	-4.08%
Computer/Tech Sessions Logins	2,614		2,614	15,473	13,579	-12.24%
Database Usage/Unique Logins	91		91	600	571	-4.83%
Wireless Use	1,679		1,679	11,201	9,213	-17.75%
ScannX sessions/jobs	216		216	1,511	1,401	-7.28%
Museum Adventure Passes	17		17	177	144	-18.64%
Total IT/Resource Sessions	4,617	0	4,617	28,962	24,908	-14.00%
Total Circulation	29,354	8,864	38,218	211,486	199,987	-5.44%
Literacy Software Usage Hours			110	475	490	3.16%
Borrower Information	Nov. 2017 Total	YTD 16/17	YTD 17/18	YTD % Change		
New Library Cards Added	104	826	749	-9.32%		
Monthly Borrowers	2,950	16,445	15,657	-4.79%		
Total # Registered Borrowers	11,093	11,718	11,093	-5.33%		
InterLibrary Loans						
Materials Sent	140	623	735	17.98%		
Materials Received	405	1,897	2,033	7.17%		
Polaris/Catalog Holds						
Holds Placed	2,778	15,238	14,799	-2.88%		
Holds Checked Out	2,323	12,200	11,511	-5.65%		

**Lisle Library District**  
**Program and Service Statistics - November 2017**

	LibWide	Adult	Youth	TS/Circ	Literacy	TOTAL	YTD FY16/17	YTD FY17/18	% Change
<b>Library Event Statistics</b>									
Staff Facilitated Programs		23	61		2	86	380	363	-4.47%
Attendees		193	1,121		31	1,345	5,776	5,913	2.37%
Computer/Technology Programs		3	5		3	11	33	51	54.55%
Attendees		34	32		4	70	150	207	38.00%
Performer/Speaker/Author		1	0			1	22	19	-13.64%
Attendees		14	0			14	473	431	-8.88%
LLD Events (SumRd, RSG, NatLibWk, whole Lib event)	0					0	3	4	33.33%
Attendees	0					0	445	442	-0.67%
<b>Total Number of Programs</b>	0	27	66	0	5	98	438	437	-0.23%
<b>Total Patrons Served by Programming</b>	0	241	1,153	0	35	1,429	6,844	6,993	2.18%
Reference Questions		2,166	1,573	2,177		5,916	32,929	31,684	-3.78%
Volunteer Hours		7.50	47.00			54.50	805.50	617.50	-23.34%
<b>Outreach Service Statistics</b>									
Outreach Visits		2	8	1		11	56	59	5.36%
Patrons Served by Outreach Visits		16	424	8		448	3,449	3,023	-12.35%
Home Delivery Dates		3				3	11	11	0.00%
Patrons Served via Home Delivery		121				121	417	418	0.24%
<b>Total Outreach Programs</b>		5	8	1		14	67	70	4.48%
<b>Total Patrons Served with Outreach Services</b>		137	424	8		569	3,866	3,441	-10.99%
<b>Civic Facility Use</b>									
Literacy/Tutoring Room Use (patron count)	108						518	504	-2.70%
Number of Outside Groups Using Meeting Space	28						105	118	12.38%
Patrons Entering Building	14,022						77,164	75,118	-2.65%
Friend's Sponsored Programs	0						4	4	0.00%
Attendees	0						151	125	-17.22%
<b>Social Media Use</b>									
Facebook (daily page consumption)	877						5,834	9,517	63.13%
Twitter Followers	678						604	678	12.25%
Pinterest Average Daily Viewers	201						1,215	855	-29.63%
Instagram Likes	301						1,720	1,786	3.84%
Flickr Views	3,406						21,087	35,767	69.62%



# Chicago Tribune NAPERVILLE SUN

From the community: A Winter Party with Music at the Lisle Library District



**WINTER PARTY**  
**AT THE LISLE LIBRARY**

**SATURDAY, DEC. 2**  
**1:00 PM - 3:00 PM**



**Community Contributor Josh Hepler / November 27, 2017**

This Saturday, December 2nd, the Lisle Library District will celebrate the beginning of their Winter Reading program with a Winter Party from 1:00 PM - 3:00 PM.

As part of the festivities, the Library will provide hot chocolate and treats, as well as host musician Fruteland Jackson. Fruteland Jackson is a three-time Blues Music Award Nominee, a recipient of the Blues Foundation's Keeping the Blues Alive award, and creator of the award-winning Blues in the School programs. During his time at the Library, Fruteland will perform holiday standards and other favorites in his unforgettable style. Come in from the cold and enjoy music at the Library! More details can be found at [lislelibrary.org](http://lislelibrary.org).

# Lisle Library Events

For more information, or to register for any of these events, visit [lislelibrary.org](http://lislelibrary.org) or call 630-971-1675

## KIDS

### Thursday Kids Club

**Grades K-2. Registration Required. Meeting Room A/B.  
4:00-4:45 PM**

Anything can be discovered between the pages of a book! Every week we will focus on a different theme with books, crafts, science experiments, and more! October's themes are Autumn Mosaics (November 2), Silly Scarecrows (November 9), Thanksgiving Fun (November 16), and Drum to the Beat! (November 30).

### Bats! (A Special Pokémon Club)

**Wednesday, November 8. Meeting Room A/B, 4:30-5:30 PM**

Did you know that most Pokémon are based on real animals? There's no better way to learn about bats than to see them in person! Meet two friendly fruit bats and learn all about these fascinating creatures. Parents and caretakers are encouraged to attend!

### Funday Monday & Terrific Tuesday

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

Combine fantastic fun with STEAM education at the Library! This month we do colorful science experiments with Color Me Impressed (November 6 & 7), engineer with everyone's favorite blocks in Lego WeDo (November 13 & 14), learn about an amazing mathe-magician in Fibonacci Week (November 20 & 21), and build homes for feathered friends in Bird Brain (November 27 & 28).



### Pajama Storytime

**Ages 2-6. Wednesday November 1, 15,  
& 29, Youth Services Activity Room.  
6:00-6:30 PM**

Bring your favorite stuffed animal and cuddle up for a night storytime at the library. Stories will be heard, songs will be danced to, and everyone will have a blast!

## TEENS

### YA Thursday: Between the Panels

**Thursday, November 2, 4:00-4:45 P.M. | Meeting Room A or B**  
Want to read comics, but aren't sure where to start? Love them already and want to share your faves and get new recommendations? Join our new YA Comic Book Club! This month we read The Graveyard Book by Neil Gaiman.

### Teen Book Club

**Friday, November 17, 6:00-8:00 PM | Meeting Room B**

Readers Rejoice! Join us for our first official book club as we discuss Everything, Everything by Nicola Yoon. This is the story of Madeline, who is allergic to nearly everything, and her new neighbor Olly, who challenges her way of life. In honor of our first meeting, we'll also eat pizza and watch the movie! (Rated PG-13, must be age 13 or older to attend)

### Financial Aid Presentation

**Thursday, November 30, 6:30-8:00 PM | Meeting Room B**  
Overwhelmed with college preparations? The Illinois Student Assistance Commission (ISAC) will present information for high

school students and parents on the financial aid process. Learn more about types and sources of financial aid, how you can apply for financial aid, and more.

### Fandom Friday: Studio Ghibli

**Friday, November 17, 4:00-5:00 PM | Meeting Room A or B**

It's time to geek out over some of the best Japanese anime around! Whether you're more into Kiki's Delivery Service or My Neighbor Totoro, don't miss Fandom Friday!



## ADULTS

### Family Craft Night!

**Tuesday, November 14, 7:00 PM-8:30 PM | Meeting Room A/B**

Looking to add some art to your home? Join us for family craft night! Each family will receive an 11 x 14 inch canvas. Grown-ups will set the design using painter's tape or letters and kids can decorate the canvas with various paints. Come join us for our very first family craft night!

### Adult Crafts: DIY Sachet & Decorative Candle

**Wednesday, November 15, 7:00 PM-8:30 PM | Meeting Room A/B**

Colorful leaves and autumn air is abound! Join us as we make decorative pumpkins out of twine which enclose fall fragrance sachets. Additionally, get ready to beautify your Thanksgiving table by decorating a glass candle holder with legumes and ribbon.

### Lisle Library District Writer's Group

**Friday, November 17, 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

### ESL for You! Literacy/English Language Development (ELD) Class

**Saturdays, 10:00 AM-Noon | Nov. 4 & 18**

If you, or someone you know, needs help with speaking, reading, writing, or communicating in English, come to class! Class meets on the 1st, 3rd, and, when applicable, 5th Saturday of every month. No registration required; classes are in session all year.

### Conversation Group

**Saturdays, 10:00 AM - Noon | Nov. 11 & 25**

Improve your conversation skills at our English Conversation Group that meets on the 2nd and 4th Saturday of every month. Some speaking skills are required to learn new vocabulary words and phrases and to engage in lively conversation.



# Chicago Tribune NAPERVILLE SUN

From the community: Bats Visit the Lisle Library District



**Community Contributor Josh Hepler / November 9, 2017**

Daniel Peterson of Incredible Bats gave attendees a close-up look at two fruit bats during a special presentation at the Lisle Library District's Pokémon Club this Wednesday. The presentation explored the many myths and fascinating facts surrounding bats, culminating in an opportunity to see the animals at arm's length. The Pokémon Club is a popular biweekly Library program centered on the beloved monster-battling franchise. The group uses Pokémon as a connecting point to explore science topics. Past programs have used Pokémon to teach about pollution, archaeology, and buoyancy, to name a few. Attendees learned about some of the real-life animals that Pokémon are based on, including fruit bats and a very well-behaved skunk. The Pokémon Club is for grades K-5, and meets every other Wednesday at the Lisle Library District from 4:30 - 5:30. More details, and information about the Pokémon Club Reading Program, can be found at [lislelibrary.org](http://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](http://www.knutte.com)

To Board of Trustees  
and Management of Lisle Library 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, 2017, 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.

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

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 section, which accompany the financial statements but are 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 2017. 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 October 9, 2017.

### *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

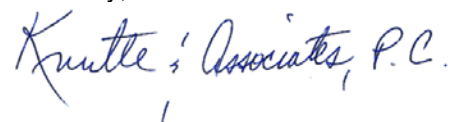
We applied certain limited procedures to the management's discussion and analysis and certain pension disclosures, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing 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 section, which accompany the financial statements but are 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.

October 9, 2017

**Lisle Library District  
Lisle, Illinois  
Annual Financial Report  
For The Year Ended June 30, 2017**

**Lisle Library District**  
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**For The Year Ended June 30, 2017**

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**Lisle Library District  
Board of Trustees, Administrative Staff, and Department Heads  
June 30, 2017**

Board of Trustees

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

Administrative Staff

Tatiana Weinstein	Director
Beth McQuillan	Assistant Director
Chris Knight	Administrative IT Assistant
Ginger Boskelly	Financial Manager
Sandy Hayes	IT Manager

Department Heads

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



KNUTTE & ASSOCIATES, P.C.

Certified Public Accountants  
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Darien, Illinois 60561  
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FAX (630) 960-9960  
[www.knutte.com](http://www.knutte.com)

## 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, 2017, 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, 2017, 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, 2017 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, 2017 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, 2017 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.

October 9, 2017  
Darien, Illinois

*Kuntze & Associates, P.C.*

## **Lisle Library District Management's Discussion and Analysis June 30, 2017**

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, 2017. 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 \$4,961,829 on an assessed valuation of \$1,178,835,794 .
- As of June 30, 2017 total capital assets (facilities/land/equipment/materials) equaled \$4,186,959, restricted assets equaled \$913,308 and unrestricted amounts (incl. Special Reserves and Corporate Fund) equaled \$11,519,952, leaving the Library with a total net position of \$16,620,219.
- The Library has no debt and a relatively small amount of liabilities . Total liabilities are \$791,456 .
- Investment income increased by \$1,112 or 1.66% in fiscal year 2017 from fiscal year 2016 due to stabilizing investments, increased rate of returns and longer maturities. 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 \$267,688 under the working budget (Corporate Fund). This is largely due to five employee retirements, paying close attention to costs/renegotiating contracts and unexpended contingency funds.

### **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 34-35 of this report while comparisons of non-major funds can be found on pages 38-41.

## **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 15-30 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 31-33 within this report.

Supplementary information beginning on page 38 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 \$16,620,219 reflects capital assets of \$4,186,959, restricted amounts of \$913,308 and unrestricted amounts of \$11,519,952.

#### Lisle Library District Summary of Net Position

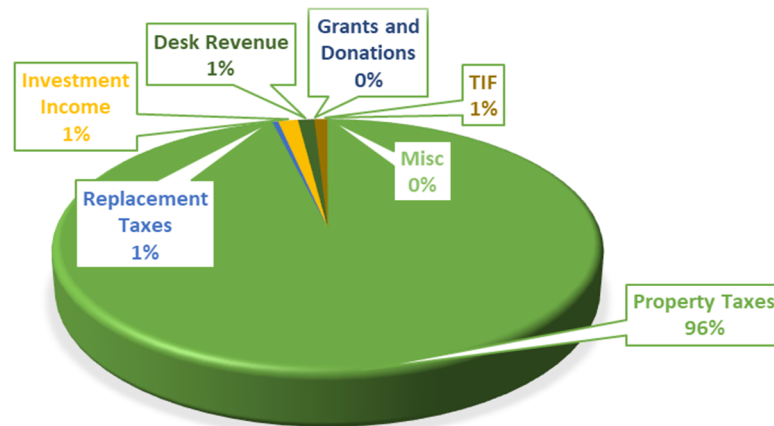
	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013
Assets					
Current Assets	\$12,611,959	\$11,824,194	\$10,924,091	\$10,128,079	\$9,970,492
Capital Assets	\$4,186,959	\$4,409,863	\$4,617,434	\$4,849,275	\$4,594,350
Total Assets	\$16,798,918	\$16,234,057	\$15,541,525	\$14,977,354	\$14,564,842
Deferred Outflows	\$630,263	\$937,423	\$492,501		
Liabilities	\$791,456	\$1,036,749	\$650,055	\$145,695	\$145,478
Deferred Inflows	\$17,506	\$56,141	\$117,854		
Net Position					
Investment in Capital Assets	\$4,186,959	\$4,409,863	\$4,617,434	\$4,849,275	\$4,594,350
Restricted Amounts	\$913,308	\$533,208	\$855,091	\$1,021,315	\$1,023,354
Unrestricted Amounts	\$11,519,952	\$11,135,519	\$9,792,292	\$8,961,069	\$8,801,660
Total Net Position	\$16,620,219	\$16,078,590	\$15,264,817	\$14,831,659	\$14,419,364

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

### Summary of Changes in Net Position

	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013
Revenues					
Property,TIF & Replacement Taxes	\$4,961,829	\$4,888,433	\$4,809,590	\$4,682,251	\$4,556,923
Investment Income	\$68,001	\$66,889	\$66,382	\$84,720	\$86,032
Other General Revenues	\$580	\$4,477	\$15,496	\$9,342	\$2,444
Total Revenues	\$5,030,410	\$4,959,799	\$4,891,468	\$4,776,313	\$4,645,399
Expenses					
Library Services	(\$4,488,782)	(\$4,270,464)	(\$4,359,574)	(\$4,364,018)	(\$4,056,191)
Change in Net Pension Liability	\$0	\$124,433	(\$63,015)		
Total Expenses	(\$4,488,782)	(\$4,146,031)	(\$4,422,589)	(\$4,364,018)	(\$4,056,191)
Change in Net Position	\$541,628	\$813,768	\$468,879	\$412,295	\$589,208
Net Position					
Beginning of Year	\$16,078,591	\$15,264,822	\$14,831,659	\$14,419,364	\$13,830,156
Prior Period Adjustment	\$0	\$0	(\$35,721)	\$0	\$0
Beginning of Year, Restated	\$16,078,591	\$15,264,822	\$14,795,938	\$14,419,364	\$13,830,156
End of Year	\$16,620,219	\$16,078,590	\$15,264,817	\$14,831,659	\$14,419,364

### Revenues by Source Total Governmental Funds



### Financial Analysis of the Governmental Funds

As of June 30, 2017, the Library's fund balance totaled \$7,564,817, an increase of \$747,962 from the prior year.

### General Fund Budgetary Highlights

The working budget for FY 16-17 was not amended after adoption.

Actual expenditures for the year ended June 30, 2017 were \$267,688 less than budgeted due to close attention to costs/contract renegotiations, five employee retirements and unexpended contingency funds.

Actual revenues were more than budgeted amount by \$17,908 due to increases in investment income, replacement taxes and the ability to pay fines online.

## Capital Assets

At the end of the fiscal year, the Library had net capital assets of \$4,186,959. This amount represents a decrease in net capital assets of \$222,904. These assets include the following categories:

### Capital Assets (Net of Depreciation)

	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013
<b>Asset</b>					
Land (not depreciated)	\$790,690	\$790,690	\$790,690	\$790,690	\$535,690
Construction in Progress (not depreciated)	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$790,690</b>	<b>\$790,690</b>	<b>\$790,690</b>	<b>\$790,690</b>	<b>\$535,690</b>
<b>Subject to Depreciation</b>					
Buildings and Improvements	\$6,298,077	\$6,257,928	\$6,240,763	\$6,215,143	\$6,215,143
Library Materials	\$1,898,599	\$1,847,217	\$1,805,445	\$1,776,901	\$1,738,720
Equipment and Furnishings	\$879,027	\$866,347	\$851,767	\$839,772	\$601,835
<b>Total</b>	<b>\$9,075,703</b>	<b>\$8,971,492</b>	<b>\$8,897,975</b>	<b>\$8,831,816</b>	<b>\$8,555,698</b>
<b>Less Accumulated Depreciation</b>					
Land Improvements	(\$4,072,644)	(\$3,839,907)	(\$3,602,866)	(\$3,366,275)	(\$3,131,058)
Library Materials	(\$845,230)	(\$817,718)	(\$859,510)	(\$883,278)	(\$908,949)
Equipment and Furnishings	(\$761,560)	(\$694,694)	(\$608,855)	(\$523,678)	(\$477,419)
<b>Total</b>	<b>(\$5,679,434)</b>	<b>(\$5,352,319)</b>	<b>(\$5,071,231)</b>	<b>(\$4,773,231)</b>	<b>(\$4,517,426)</b>
<b>Net Capital Assets</b>	<b>\$4,186,959</b>	<b>\$4,409,863</b>	<b>\$4,617,434</b>	<b>\$4,849,275</b>	<b>\$4,594,350</b>

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 2017 was \$2,666,300. The purpose of the Special Reserve Fund is to set apart and provide monies for capital projects (physical plant needs) or for emergency expenditures. The Library completed a Community Engagement Project in November of 2017 and will begin discussions in 2018 regarding a new Strategic Plan. Outcomes of these discussions may include plans for capital projects. The Library will continue to responsibly save for capital needs and improvements that benefit the residents and guide the Lisle Library District into the future.



## **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](mailto:tatiana@lislelibrary.org) or call (630) 971-1675.

**Lisle Library District**  
**Statement of Net Position**  
**June 30, 2017**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and Investments	\$ 10,172,642
Property Taxes Receivable	2,391,478
Prepaid Expenses	47,839
Capital Assets	
Capital Assets Not Being Depreciated	790,690
Capital Assets, Net of Depreciation	3,396,269
Total Capital Assets	<u>4,186,959</u>
<b>TOTAL ASSETS</b>	<u>16,798,918</u>
<b>DEFERRED OUTFLOWS</b>	
IMRF Plan Year Adjustments	95,817
IMRF Deferred Outflows	<u>534,446</u>
<b>TOTAL DEFERRED OUTFLOWS</b>	<u>630,263</u>
<b>LIABILITIES</b>	
Due Within One Year	
Accounts Payable	73,661
Accrued Wages	57,691
Accrued Vacation	35,380
Due in More Than One Year	
Net Pension Liability	<u>624,724</u>
<b>TOTAL LIABILITIES</b>	<u>791,456</u>
<b>DEFERRED INFLOWS</b>	
IMRF Deferred Inflows	<u>17,506</u>
<b>TOTAL DEFERRED INFLOWS</b>	<u>17,506</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	4,186,959
Restricted Amounts	
Permanently Restricted - Working Cash	405,751
Temporarily Restricted	
Building Maintenance	65,798
Illinois Municipal Retirement	298,616
Social Security	143,143
Unrestricted Amounts	<u>11,519,952</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 16,620,219</u></u>

See Accompanying Notes To The Financial Statements.

**Lisle Library District  
Statement of Activities  
For The Year Ended June 30, 2017**

		<b>Program Revenues</b>	<b>Net (Expenses)</b>
		<b>Charges for</b>	<b>Revenues and</b>
		<b>Services</b>	<b>Changes in</b>
	<b>Expenses</b>		<b>Net Position</b>
		<b>Operating</b>	<b>Governmental</b>
		<b>Grants and</b>	<b>Activities</b>
		<b>Contributions</b>	
<b>FUNCTIONS/PROGRAMS</b>			
<b>Governmental Activities</b>			
Library Services	\$ 4,544,138	\$ 54,836	\$ 520
			\$ (4,488,782)
<b>Total Governmental Activities</b>	<u>4,544,138</u>	<u>54,836</u>	<u>520</u>
			<u>(4,488,782)</u>
<b>GENERAL REVENUES</b>			
Taxes			
Property taxes levied for general purposes			\$ 4,896,612
TIF Revenue			45,454
Replacement taxes for general purposes			19,763
Investment Income			68,001
Miscellaneous Income			580
<b>TOTAL GENERAL REVENUES</b>			<u>5,030,410</u>
<b>CHANGE IN NET POSITION</b>			541,628
<b>NET POSITION,</b>			
<b>BEGINNING OF YEAR</b>			<u>16,078,591</u>
<b>END OF YEAR</b>			<u>\$ 16,620,219</u>

See Accompanying Notes To The Financial Statements.

**Lisle Library District  
Governmental Funds  
Balance Sheet  
June 30, 2017**

	<b>General</b>	<b>Capital Projects Special Reserve</b>	<b>Other Governmental Funds</b>	<b>Total</b>
<b>ASSETS</b>				
Cash and Investments	\$ 6,303,690	\$ 2,666,300	\$ 1,202,652	\$ 10,172,642
Property Taxes Receivable	2,130,944	0	260,534	2,391,478
Prepaid Expenditures	47,839	0	0	47,839
<b>TOTAL ASSETS</b>	<b>8,482,473</b>	<b>2,666,300</b>	<b>1,463,186</b>	<b>12,611,959</b>
<b>TOTAL DEFERRED OUTFLOWS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>8,482,473</b>	<b>2,666,300</b>	<b>1,463,186</b>	<b>12,611,959</b>
<b>LIABILITIES</b>				
Accounts Payable	55,468	0	18,193	73,661
Accrued Wages	57,691	0	0	57,691
Accrued Vacation	35,380	0	0	35,380
<b>TOTAL LIABILITIES</b>	<b>148,539</b>	<b>0</b>	<b>18,193</b>	<b>166,732</b>
<b>DEFERRED INFLOWS</b>				
Deferred Property Taxes	4,348,725	0	531,685	4,880,410
<b>TOTAL DEFERRED INFLOWS</b>	<b>4,348,725</b>	<b>0</b>	<b>531,685</b>	<b>4,880,410</b>
<b>FUND BALANCES</b>				
Non-spendable	47,839	0	405,751	453,590
Restricted	0	0	507,557	507,557
Assigned	0	2,666,300	0	2,666,300
Unassigned	3,937,370	0	0	3,937,370
<b>TOTAL FUND BALANCES</b>	<b>3,985,209</b>	<b>2,666,300</b>	<b>913,308</b>	<b>7,564,817</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>	<b>\$ 8,482,473</b>	<b>\$ 2,666,300</b>	<b>\$ 1,463,186</b>	

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.	4,186,959
IMRF Plan Year Adjustments are not recorded as Deferred Outflows in the fund financial statements.	95,817
Deferred Property Taxes are not reported in the government-wide statements.	4,880,410
IMRF Deferred Outflows are not reported as deferred outflows in the fund financial statements.	534,446
Net Pension Liability is not recorded in the fund financial statements.	(624,724)
IMRF Deferred Inflows are not reported as deferred inflows in the fund financial statements.	(17,506)

**NET POSITION OF GOVERNMENTAL FUNDS** **\$ 16,620,219**

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, 2017**

	General	Capital Projects Special Reserve	Other Governmental Funds	Total
<b>REVENUES</b>				
Property Taxes	\$ 4,394,887	\$ 0	\$ 474,064	\$ 4,868,951
TIF Revenue	45,454	0	0	45,454
Replacement Taxes	18,537	0	1,226	19,763
Investment Income	50,433	9,692	7,876	68,001
Desk Revenue	54,836	0	0	54,836
Grants and Donations	520	0	0	520
Miscellaneous	580	0	0	580
<b>TOTAL REVENUES</b>	<b>4,565,247</b>	<b>9,692</b>	<b>483,166</b>	<b>5,058,105</b>
<b>EXPENDITURES</b>				
Salaries and Wages	2,165,855	0	0	2,165,855
Personnel Costs	464,481	0	362,920	827,401
Contractual Services	178,534	0	0	178,534
Physical Services	125,527	0	142,167	267,694
General Administrative Costs	191,721	0	0	191,721
Restricted Expenditures	21,972	0	0	21,972
Capital Outlay/Materials	606,289	27,569	0	633,858
<b>TOTAL EXPENDITURES</b>	<b>3,754,379</b>	<b>27,569</b>	<b>505,087</b>	<b>4,287,035</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>810,868</b>	<b>(17,877)</b>	<b>(21,921)</b>	<b>771,070</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Realized Loss on Investments	(271)	0	0	(271)
Unrealized Loss on Investments	(22,837)	0	0	(22,837)
Transfers In	0	475,000	0	475,000
Transfers Out	(475,000)	0	0	(475,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(498,108)</b>	<b>475,000</b>	<b>0</b>	<b>(23,108)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>312,760</b>	<b>457,123</b>	<b>(21,921)</b>	<b>747,962</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>3,672,449</b>	<b>2,209,177</b>	<b>935,229</b>	<b>6,816,855</b>
<b>END OF YEAR</b>	<b>\$ 3,985,209</b>	<b>\$ 2,666,300</b>	<b>\$ 913,308</b>	<b>\$ 7,564,817</b>

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, 2017**

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Net Change in Fund Balances - Total Governmental Funds (Combined Statement of Revenues, Expenditures, and Changes in Fund Balances)	\$ 747,962
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.	477,955
Depreciation of capital assets is not considered an expenditure in the fund financial statements.	(700,859)
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.	27,661
The change in the net pension liability is not considered an expenditure in the fund financial statements.	257,434
The change in IMRF Deferred Inflows is not considered an expenditure in the fund financial statements.	38,635
The change in IMRF Deferred Outflows is not considered an expenditure in the fund financial statements.	(301,020)
Adjustments for the IMRF plan year are not considered an expenditure in the fund financial statements.	<u>(6,140)</u>
Change in Net Position of Governmental Activities (Statement of Activities)	<u>\$ 541,628</u>

See Accompanying Notes To The Financial Statements.

**Lisle Library District  
Notes To The Financial Statements  
For The Year Ended June 30, 2017**

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**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, 2017**

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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.

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.

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.



**Lisle Library District**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended June 30, 2017**

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (Continued)

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.

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

**Lisle Library District**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended June 30, 2017**

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (Continued)

FUND FINANCIAL STATEMENTS (CONTINUED)

Governmental Funds (Governmental Activities) (Continued)

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

During the prior fiscal year, the Board of Trustees approved Ordinance 16-02, an Ordinance approving the closing out of the Audit, Liability Insurance, Tort Judgement, Workers' Compensation, and Unemployment Compensation funds. These fund balances were transferred from their respective Special Revenue Funds to the General Fund.

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.

**Lisle Library District**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended June 30, 2017**

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basis of Accounting (Continued)

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.

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.

**Lisle Library District  
Notes To The Financial Statements (Continued)  
For The Year Ended June 30, 2017**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G. Budgetary Data and Budgetary Basis of Accounting (Continued)**

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, 2017**

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**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, 2017 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.

Prior to July 1, 2004, capital assets of governmental funds were accounted for in the general fixed assets account group and were not recorded directly as a part of any individual fund's financial statements. Infrastructure of governmental funds was not previously capitalized. Upon implementing GASB 34, governmental units are required to account for all capital assets, including infrastructure, in the government wide financial statements prospectively from the date of implementation.

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 Land Improvements	20 years
Buildings	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, 2017**

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**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 \$1,178,835,794 for the 2016 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, 2017**

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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	\$ 47,839	\$ 0	\$ 0	\$ 47,839
Working Cash	0	0	405,751	405,751
Restricted				
Building Maintenance	0	0	65,798	65,798
Illinois Municipal Retirement	0	0	298,616	298,616
Social Security	0	0	143,143	143,143
Assigned	0	2,666,300	0	2,666,300
Unassigned	3,937,370	0	0	3,937,370
	<u>\$ 3,985,209</u>	<u>\$ 2,666,300</u>	<u>\$ 913,308</u>	<u>\$ 7,564,817</u>

**Lisle Library District**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended June 30, 2017**

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**NOTE 2 – CASH AND INVESTMENTS**

At June 30, 2017, the carrying amount of the Library District's deposits was \$6,657,413, not including a petty cash fund of \$400 kept in the administrative office and the bank balance was \$6,622,012. The deposits are categorized in accordance with risk factors created by governmental reporting standards.

Included in deposits at June 30, 2017, the Library District maintained a balance in the Illinois Funds of \$1,294,551. 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, 2017, the market value and cost of the Library District's investments, which consist primarily of Federal agency securities, is \$3,514,829 and \$3,556,228, respectively. The unrealized loss on investments for the year ended June 30, 2017 is \$22,837, 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.

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.

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.

**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 Matsock Insurance Agency, Naperville, Illinois. These commercial policies involve immaterial deductibles, and provide sufficient coverage to reduce the risk of any material loss.



**Lisle Library District**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended June 30, 2017**

**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, 2017 is \$700,859.

	Balance June 30, 2016	Additions	Disposals	Balance June 30, 2017
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	6,257,928	45,771	(5,622)	6,298,077
Library Materials	1,847,217	398,452	(347,070)	1,898,599
Equipment and Furnishings	866,347	33,732	(21,052)	879,027
	<u>8,971,492</u>	<u>477,955</u>	<u>(373,744)</u>	<u>9,075,703</u>
Less Accumulated Depreciation				
Buildings and Improvements	(3,839,907)	(238,359)	5,622	(4,072,644)
Library Materials	(817,718)	(374,582)	347,070	(845,230)
Equipment and Furnishings	(694,694)	(87,918)	21,052	(761,560)
	<u>(5,352,319)</u>	<u>(700,859)</u>	<u>373,744</u>	<u>(5,679,434)</u>
Net Capital Assets	<u>\$ 4,409,863</u>	<u>\$ (222,904)</u>	<u>\$ 0</u>	<u>\$ 4,186,959</u>

**NOTE 7 – EXPENDITURES IN EXCESS OF BUDGET**

At June 30, 2017, the following fund had expenditures in excess of budgeted expenditures:

Fund	Actual	Budget
Building Maintenance	\$ 142,167	\$ 134,500

**NOTE 8 – DEFICIT FUND BALANCES**

At June 30, 2017, none of the Library District's funds had a deficit balance.

**NOTE 9 – SUBSEQUENT EVENTS**

The date to which events occurring after June 30, 2017, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statements or disclosure is October 9, 2017, 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, 2017**

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**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](http://www.imrf.org).

*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 2016 was 11.25 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 2016 was \$207,454.

**Lisle Library District**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended June 30, 2017**

NOTE 10 - PENSION PLAN COMMITMENT (CONTINUED)

Actuarial Valuation Date	December 31, 2016
Measurement Date of the Net Pension Liability	December 31, 2016
Fiscal Year End	June 30, 2017

Membership

Number of	
- Retirees and Beneficiaries	50
- Inactive, Non-Retired Members	38
- Active Members	38
- Total	<u>126</u>

Covered Valuation Payroll	<u>\$ 1,844,038</u>
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Net Pension Liability

Total Pension Liability/(Asset)	\$ 10,855,834
Plan Fiduciary Net Position	<u>10,231,110</u>
Net Pension Liability/(Asset)	<u>\$ 624,724</u>
Plan Fiduciary Net Position as a Percentage of total Pension liability	94.25%
Net Pension Liability as a Percentage of Covered Valuation Payroll	33.88%

Development of the Single Discount Rate as of December 31, 2016

Long-Term Expected Rate of Investment Return	7.50%
Long-Term Municipal Bond Rate	3.78%
Last year December 31 in the 2017 to 2116 projection period for which projected benefit payments are fully funded	2116
Resulting Single Discount Rate based on the above development	7.50%
Single Discount Rate Calculated using December 31, 2015 Measurement Date	7.50%

Total Pension Expense/(Income)	<u>\$ 412,404</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	\$ 36,751	\$ 9,955
2. Assumption Changes	3,285	7,551
3. Net Difference between projected and actual earnings on pension plan investments	<u>494,410</u>	<u>0</u>
4. Total	<u>\$ 534,446</u>	<u>\$ 17,506</u>

**Lisle Library District**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended June 30, 2017**

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NOTE 10 - PENSION PLAN COMMITMENT (CONTINUED)

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
CURRENT PERIOD

Calendar Year Ended December 31, 2016

A. Total pension liability	
1. Service cost	\$ 198,379
2. Interest on the total pension liability	769,533
3. Changes of benefit terms	0
4. Difference between expected and actual experience of the total pension liability	(15,995)
5. Changes of assumptions	(12,132)
6. Benefit payments, including refunds of employee contributions	(517,799)
7. Net change in total pension liability	421,986
8. Total pension liability— beginning	10,433,848
9. Total pension liability – ending	<u>\$ 10,855,834</u>
B. Plan fiduciary net position	
1. Contributions – employer	\$ 407,454
2. Contributions – employee	84,258
3. Net investment income	658,956
4. Benefit payments, including refunds of employee contributions	(517,799)
5. Other (net transfer)	46,551
6. Net change in plan fiduciary net position	679,420
7. Plan fiduciary net position – beginning	9,551,690
8. Plan fiduciary net position – ending	<u>\$ 10,231,110</u>
C. Net pension liability/(asset)	<u>\$ 624,724</u>
D. Plan fiduciary net position as a percentage of the total pension liability	94.25%
E. Covered Valuation Payroll	\$ 1,844,038
F. Net pension liability as a percentage of covered valuation payroll	33.88%

**Lisle Library District**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended June 30, 2017**

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**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
2017	\$ 198,639
2018	162,340
2019	144,325
2020	11,636
2021	0
Total	<u>\$ 516,940</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
Inflation	3.50%
Price Inflation	2.75%
Salary Increases	3.75% to 14.5%, including inflation
Investment Rate of Return	7.49%
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 was 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.
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<u>Other Information:</u>	There were no benefit changes during the year.
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**Lisle Library District**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended June 30, 2017**

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NOTE 10 - PENSION PLAN COMMITMENT (CONTINUED)

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 3.78%; and the resulting single discount rate is 7.50%.

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	\$ 12,161,061	\$ 10,855,834	\$ 9,771,024
Plan Fiduciary Net Position	10,231,110	10,231,110	10,231,110
Net Pension Liability/(Asset)	<u>\$ 1,929,951</u>	<u>\$ 624,724</u>	<u>\$ (460,086)</u>

**Lisle Library District**  
**IMRF Pension Disclosures**  
**For The Year Ended June 30, 2017**

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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>
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	246,446	446,445	(212,691)	1,687,754	26.45%

\* Estimated based on contribution rate of 11.25% and covered valuation payroll of \$1,844,038.

Required Supplementary Information

**Lisle Library District  
IMRF Pension Disclosures (Continued)  
For The Year Ended June 30, 2017**

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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 2016 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): 27-year closed period until remaining period reaches 15 years (then 15-year rolling period). Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 22 years for most employers (two employers were financed over 31 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, 2017**

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

Required Supplementary Information

**Lisle Library District  
General Fund  
Budgetary Comparison Schedule  
For The Year Ended June 30, 2017**

	<b>Budgeted Amounts</b>			<b>Variance With Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>REVENUES</b>				
Property Taxes	\$ 4,425,739	\$ 4,425,739	\$ 4,394,887	\$ (30,852)
TIF Revenue	0	0	45,454	45,454
Replacement Taxes	11,000	11,000	18,537	7,537
Investment Income	40,000	40,000	50,433	10,433
Desk Revenue	45,600	45,600	54,836	9,236
Grants and Donations	20,000	20,000	520	(19,480)
Miscellaneous	5,000	5,000	580	(4,420)
<b>TOTAL REVENUES</b>	<b>4,547,339</b>	<b>4,547,339</b>	<b>4,565,247</b>	<b>17,908</b>
<b>EXPENDITURES</b>				
Salaries and Wages	2,270,439	2,270,439	2,165,855	104,584
Personnel Costs	484,000	484,000	464,481	19,519
Contractual Services	202,920	202,920	178,534	24,386
Physical Services	130,468	130,468	125,527	4,941
General Administrative Costs	221,835	221,835	191,721	30,114
Restricted Expenditures	20,000	20,000	21,972	(1,972)
Capital Outlay/Materials	617,405	617,405	606,289	11,116
Contingency	75,000	75,000	0	75,000
<b>TOTAL EXPENDITURES</b>	<b>4,022,067</b>	<b>4,022,067</b>	<b>3,754,379</b>	<b>267,688</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>525,272</b>	<b>525,272</b>	<b>810,868</b>	<b>285,596</b>
<b>OTHER FINANCING USES</b>				
Realized Loss on Investments	0	0	(271)	(271)
Unrealized Loss on Investments	0	0	(22,837)	(22,837)
Transfers Out	(450,000)	(450,000)	(475,000)	(25,000)
<b>TOTAL OTHER FINANCING USES</b>	<b>(450,000)</b>	<b>(450,000)</b>	<b>(498,108)</b>	<b>(48,108)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 75,272</b>	<b>\$ 75,272</b>	<b>312,760</b>	<b>\$ 237,488</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<b>3,672,449</b>	
<b>END OF YEAR</b>			<b>\$ 3,985,209</b>	

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, 2017**

	<b>Budgeted</b>	<b>Amounts</b>		<b>Variance</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>With Final</b>
				<b>Budget</b>
<b>REVENUES</b>				
Investment Income	\$ 200	\$ 200	\$ 9,692	\$ 9,492
<b>TOTAL REVENUES</b>	<u>200</u>	<u>200</u>	<u>9,692</u>	<u>9,492</u>
<b>EXPENDITURES</b>				
Capital Outlay/Materials	<u>245,000</u>	<u>245,000</u>	<u>27,569</u>	<u>217,431</u>
<b>TOTAL EXPENDITURES</b>	<u>245,000</u>	<u>245,000</u>	<u>27,569</u>	<u>217,431</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(244,800)</u>	<u>(244,800)</u>	<u>(17,877)</u>	<u>226,923</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers In	<u>300,000</u>	<u>300,000</u>	<u>475,000</u>	<u>175,000</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>300,000</u>	<u>300,000</u>	<u>475,000</u>	<u>175,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 55,200</u>	<u>\$ 55,200</u>	<u>457,123</u>	<u>\$ 401,923</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>2,209,177</u>	
<b>END OF YEAR</b>			<u>\$ 2,666,300</u>	

**Lisle Library District  
Non-Major Governmental Funds  
Combining Balance Sheet  
June 30, 2017**

	Special Revenue Funds			Permanent Fund	
	Building Maintenance	Illinois Municipal Retirement	Social Security	Working Cash	Total
<b>ASSETS</b>					
Cash and Investments	\$ 135,551	\$ 422,111	\$ 239,239	\$ 405,751	\$ 1,202,652
Property Taxes Receivable	67,022	108,020	85,492	0	260,534
<b>TOTAL ASSETS</b>	202,573	530,131	324,731	405,751	1,463,186
<b>TOTAL DEFERRED OUTFLOWS</b>	0	0	0	0	0
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	202,573	530,131	324,731	405,751	1,463,186
<b>LIABILITIES</b>					
Accounts Payable	0	11,073	7,120	0	18,193
<b>TOTAL LIABILITIES</b>	0	11,073	7,120	0	18,193
<b>DEFERRED INFLOWS</b>					
Deferred Property Taxes	136,775	220,442	174,468	0	531,685
<b>TOTAL DEFERRED INFLOWS</b>	136,775	220,442	174,468	0	531,685
<b>FUND BALANCES</b>					
Non-spendable	0	0	0	405,751	405,751
Restricted	65,798	298,616	143,143	0	507,557
<b>TOTAL FUND BALANCES</b>	65,798	298,616	143,143	405,751	913,308
<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>	\$ 202,573	\$ 530,131	\$ 324,731	\$ 405,751	\$ 1,463,186

**Lisle Library District  
Non-Major Governmental Funds  
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For The Year Ended June 30, 2017**

	Special Revenue Funds			Permanent Fund	
	Building Maintenance	Illinois Municipal Retirement	Social Security	Working Cash	Total
<b>REVENUES</b>					
Property Taxes	\$ 121,904	\$ 224,252	\$ 127,908	\$ 0	\$ 474,064
Replacement Taxes	0	1,060	166	0	1,226
Investment Income	1,080	1,512	1,552	3,732	7,876
<b>TOTAL REVENUES</b>	<b>122,984</b>	<b>226,824</b>	<b>129,626</b>	<b>3,732</b>	<b>483,166</b>
<b>EXPENDITURES</b>					
Personnel Costs	0	201,290	161,630	0	362,920
Physical Services	142,167	0	0	0	142,167
<b>TOTAL EXPENDITURES</b>	<b>142,167</b>	<b>201,290</b>	<b>161,630</b>	<b>0</b>	<b>505,087</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(19,183)</b>	<b>25,534</b>	<b>(32,004)</b>	<b>3,732</b>	<b>(21,921)</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>84,981</b>	<b>273,082</b>	<b>175,147</b>	<b>402,019</b>	<b>935,229</b>
<b>END OF YEAR</b>	<b>\$ 65,798</b>	<b>\$ 298,616</b>	<b>\$ 143,143</b>	<b>\$ 405,751</b>	<b>\$ 913,308</b>

**Lisle Library District**  
**Building Maintenance Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For The Year Ended June 30, 2017**

	<b>Budgeted Amounts</b>			<b>Variance</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>With Final Budget</b>
<b>REVENUES</b>				
Property Taxes	\$ 121,595	\$ 121,595	\$ 121,904	\$ 309
Investment Income	1,000	1,000	1,080	80
<b>TOTAL REVENUES</b>	<u>122,595</u>	<u>122,595</u>	<u>122,984</u>	<u>389</u>
<b>EXPENDITURES</b>				
Physical Services	<u>134,500</u>	<u>134,500</u>	<u>142,167</u>	<u>(7,667)</u>
<b>TOTAL EXPENDITURES</b>	<u>134,500</u>	<u>134,500</u>	<u>142,167</u>	<u>(7,667)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (11,905)</u>	<u>\$ (11,905)</u>	<u>(19,183)</u>	<u>\$ (7,278)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>84,981</u>	
<b>END OF YEAR</b>			<u>\$ 65,798</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, 2017**

	<b>Budgeted Amounts</b>			<b>Variance</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>With Final Budget</b>
<b>REVENUES</b>				
Property Taxes	\$ 223,293	\$ 223,293	\$ 224,252	\$ 959
Replacement Taxes	800	800	1,060	260
Investment Income	2,500	2,500	1,512	(988)
<b>TOTAL REVENUES</b>	<u>226,593</u>	<u>226,593</u>	<u>226,824</u>	<u>231</u>
<b>EXPENDITURES</b>				
Personnel Costs	<u>235,000</u>	<u>235,000</u>	<u>201,290</u>	<u>33,710</u>
<b>TOTAL EXPENDITURES</b>	<u>235,000</u>	<u>235,000</u>	<u>201,290</u>	<u>33,710</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (8,407)</u>	<u>\$ (8,407)</u>	<u>25,534</u>	<u>\$ 33,941</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>273,082</u>	
<b>END OF YEAR</b>			<u>\$ 298,616</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, 2017**

	<b>Budgeted Amounts</b>			<b>Variance</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>With Final Budget</b>
<b>REVENUES</b>				
Property Taxes	\$ 127,122	\$ 127,122	\$ 127,908	\$ 786
Replacement Taxes	150	150	166	16
Investment Income	2,000	2,000	1,552	(448)
<b>TOTAL REVENUES</b>	<u>129,272</u>	<u>129,272</u>	<u>129,626</u>	<u>354</u>
<b>EXPENDITURES</b>				
Personnel Costs	<u>173,689</u>	<u>173,689</u>	<u>161,630</u>	<u>12,059</u>
<b>TOTAL EXPENDITURES</b>	<u>173,689</u>	<u>173,689</u>	<u>161,630</u>	<u>12,059</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (44,416)</u>	<u>\$ (44,416)</u>	<u>(32,004)</u>	<u>\$ 12,412</u>
<b>FUND BALANCE,</b>				
<b>BEGINNING OF YEAR</b>			<u>175,147</u>	
<b>END OF YEAR</b>			<u>\$ 143,143</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, 2017**

	<u>Actual</u>
<b>REVENUES</b>	
Investment Income	\$ 3,732
<b>TOTAL REVENUES</b>	<u>3,732</u>
<b>TOTAL EXPENDITURES</b>	<u>0</u>
<b>NET CHANGE IN FUND BALANCE</b>	3,732
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>402,019</u>
<b>END OF YEAR</b>	<u><u>\$ 405,751</u></u>

**Lisle Library District  
General Governmental Revenues by Source  
Last Ten Fiscal Years  
June 30, 2017**

Fiscal Year	Property Taxes	TIF Revenue	Replacement Taxes	Investment Income	Desk Revenue	Grants and Donations		Rental Revenue	Miscellaneous	Total
2017	\$ 4,868,951	\$ 45,454	\$ 19,763	\$ 68,001	\$ 54,836	\$ 520	\$ 580	\$ 0	\$ 580	\$ 5,058,105
2016	4,728,861	45,899	17,621	66,889	57,937	21,972	4,477	0	4,477	4,943,656
2015	4,620,777	44,926	19,341	66,382	55,238	35,700	15,496	0	15,496	4,857,860
2014	4,497,718	41,779	18,297	84,720	61,736	35,630	9,342	0	9,342	4,749,222
2013	4,399,293	0	17,457	86,032	56,530	58,523	2,444	0	2,444	4,620,279
2012	4,328,314	0	16,494	66,941	55,026	30,398	18,473	15,975	18,473	4,531,621
2011	4,247,001	0	18,702	33,421	46,704	50	2,554	21,300	2,554	4,369,732
2010	4,151,801	0	15,161	66,010	56,090	30,958	2,704	21,300	2,704	4,344,024
2009	3,968,370	0	18,259	137,566	48,087	47,146	1,950	21,050	1,950	4,242,428
2008	3,856,851	0	20,828	224,939	46,319	39,857	1,337	20,500	1,337	4,210,631

Data Source: District Records

**Lisle Library District  
General Governmental Expenditures by Function  
Last Ten Fiscal Years  
June 30, 2017**

Fiscal Year	Salaries and Wages	Personnel Costs	Contractual Services	Physical Services	General Administrative Costs	Restricted Expenditures	Capital Outlay/Materials	Contingency	Debt Service	Total
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
2008	1,930,161	477,906	92,751	169,194	156,594	36,209	1,973,419	0	0	4,836,234

Data Source: District Records

**Lisle Library District  
Assessed Valuations, Property Tax Rates, Extensions, and Collections  
Last Ten Tax Years  
June 30, 2017**

Tax Year	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Assessed Valuation	\$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	\$1,299,082,239
<b>Tax Rates</b>										
General	0.3689	0.3963	0.3874	0.4005	0.3583	0.3192	0.2982	0.2690	0.2687	0.2713
Audit	0.0000	0.0000	0.0000	0.0003	0.0007	0.0008	0.0007	0.0001	0.0001	0.0001
Building Maintenance	0.0116	0.0110	0.0084	0.0038	0.0074	0.0094	0.0071	0.0108	0.0078	0.0066
IMRF	0.0187	0.0202	0.0312	0.0190	0.0229	0.0214	0.0193	0.0168	0.0143	0.0147
Social Security	0.0148	0.0115	0.0163	0.0095	0.0123	0.0151	0.0147	0.0138	0.0132	0.0122
Liability Insurance	0.0000	0.0000	0.0000	0.0001	0.0002	0.0002	0.0001	0.0001	0.0001	0.0001
Tort Judgment	0.0000	0.0000	0.0000	0.0004	0.0004	0.0004	0.0003	0.0001	0.0001	0.0001
Workers' Compensation	0.0000	0.0000	0.0000	0.0002	0.0008	0.0009	0.0008	0.0006	0.0009	0.0008
Unemployment	0.0000	0.0000	0.0000	0.0001	0.0005	0.0001	0.0001	0.0001	0.0001	0.0001
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	0.4140	0.4390	0.4433	0.4339	0.4035	0.3675	0.3413	0.3114	0.3053	0.3060
<b>Tax Extensions</b>										
General	\$ 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	\$ 3,524,410
Audit	0	0	0	3,203	7,820	9,508	8,811	1,365	1,362	1,299
Building Maintenance	136,745	121,595	90,134	40,567	82,669	111,713	89,371	147,353	106,239	85,740
IMRF	220,442	223,293	334,782	202,837	255,827	254,326	242,938	229,216	194,772	190,965
Social Security	174,468	127,122	174,902	101,418	137,409	179,455	185,036	188,285	179,790	158,488
Liability Insurance	0	0	0	1,068	2,234	2,377	1,259	1,364	1,362	1,299
Tort Judgment	0	0	0	4,270	4,469	4,754	3,776	1,364	1,362	1,299
Workers' Compensation	0	0	0	2,135	8,937	10,696	10,070	8,187	12,258	10,393
Unemployment	0	0	0	1,068	5,586	1,188	1,259	1,365	1,362	1,299
Debt Service	0	0	0	0	0	0	0	0	0	0
	\$ 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	\$ 3,975,192
<b>Collections</b>										
General	\$ 2,217,781	\$ 4,375,231	\$ 4,132,463	\$ 4,264,791	\$ 3,993,865	\$ 3,788,271	\$ 3,749,971	\$ 3,664,340	\$ 3,653,860	\$ 3,515,428
Audit	0	0	0	3,195	7,803	9,494	8,803	1,362	1,360	1,296
Building Maintenance	69,753	121,442	89,604	40,465	82,486	111,559	89,285	147,119	106,067	85,521
IMRF	112,422	223,012	332,816	202,324	255,260	253,976	242,704	228,851	194,456	190,478
Social Security	88,976	126,963	173,875	101,162	137,104	179,207	184,858	187,985	179,497	158,084
Liability Insurance	0	0	0	1,065	2,229	2,374	1,258	1,362	1,360	1,296
Tort Judgment	0	0	0	4,259	4,459	4,747	3,773	1,362	1,360	1,296
Workers' Compensation	0	0	0	2,130	8,917	10,681	10,060	8,173	12,238	10,366
Unemployment	0	0	0	1,065	5,573	1,187	1,258	1,362	1,360	1,296
Debt Service	0	0	0	0	0	0	0	0	0	0
	\$ 2,488,932	\$ 4,846,648	\$ 4,728,758	\$ 4,620,456	\$ 4,497,696	\$ 4,361,496	\$ 4,291,970	\$ 4,241,916	\$ 4,151,558	\$ 3,965,061
Percentage Collected	51.00%	99.87%	99.41%	99.75%	99.78%	99.86%	99.90%	99.84%	99.84%	99.75%

**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, 2016 to June 30, 2017;
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.

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By the Board of Trustees  
Lisle Library District

**Lisle Library District  
Treasurer's Report FY 2016-2017**

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, 2016 to June 30, 2017 and the State of Treasury at the close of said fiscal year.

Subscribed and sworn to this 30th day of November, 2017.

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Notary Public  
(Seal)

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Treasurer  
Library Board of Trustees  
Lisle Library District

**GENERAL FUND**

Balance July 01, 2016:       \$ 3,672,449

Receipts: Property taxes 4,440,341; State Grants 520; Replacement Tax 18,537; Investment Income 50,433; Desk Revenue 54,836; Miscellaneous 580.

Disbursements: AccessOne 7,075; AFLAC 8,139; AlphaGraphics 32,772; Amazon 19,762; Baker & Taylor 228,440; Bank of America 37,719; Bear Landscaping 20,124; Blackbaud 17,339; Brainfuse, Inc. 2,800; Case Lots, Inc. 4,032; CFRA 3,100; Chicago Metro Fire Prevention 4,375; Children's Plus 3,002; Compact Disc Source 9,180; Complete Cleaning Company 29,861; Dell Marketing 4,766; Delta Dental – Risk 24,992; Demco 7,343 Dynegy Energy Services 54,687; Easypermit Postage 10,714; EBSCO Information Services 61,886; Ehlers Investment Partners, LLC 5,668; EnvisionWare, Inc. 12,484; Findaway World 4,854; Gale/CENGAGE Learning 54,435; Garvey's Office Products 3,913; Hartford 5,337; Hewlett-Packard Company 4,221; Home Depot Credit Service 549; IHLS – OCLC 21,043; Illinois Library Association 4,720; Impact Networking 6,544; InfoGroup 5,355; Innovative Interfaces 41,346; Janway 4,959; Knutte & Associates 8,250; Yolanda Kocemba 3,192; Libraries of Il Risk Agency (LIRA) 23,568; LIMRiCC Purchase of Health Ins. Program 292,418; LIMRiCC Unemployment Compensation Group 2,810; Lynda.com 7,000; Midwest Tape 74,847; Monaco Mechanical 21,052; Montano's Landscaping & Nursery 19,000; Morningstar 11,341; New Albertsons 2,598; NICOR 6,528; Outsource Solutions Group 21,802; OverDrive 7,000; Patriot Electric & Technologies 2,897; Pauls Painting 850; Penworthy 5,995; Peregrine, Stime, Newman, Ritzman & Bruckner, Ltd. 13,117; Perfect Systems, 19,979; ProQuest 2,867; Recorded Books 11,872; Ricoh USA 3,042; Scholastic Library Publishing 7,043; Showcases 2,679; Staples Advantage 10,512; Thomas Reuters-West 2,562; Thyssenkrupp Elevator Corp. 2,838; Toshiba Business Solutions 5,952; Tyco Integrated Security 2,860; Village of Lisle 8,947; Vendors < \$2,500 89,421.

**PERSONAL SERVICES**

Under \$25,000: Baxter, Brian; Beck, Julie; Becker, Sarah; Dahlman, Tina; Dionne, Emma; Dionne, Leigh; Filomena, Dawn; Gehrke, Brittany; Gnanaratne, Thushangani; Gurbani, Neetu; Habal, Taylor; Hepler, Josh; Hoover, Nancy; Kandlik, James; Kandlik, Stephanie; Kapala, Margaret; Kilcran, Jacqueline; Kuch, Cristina; Lewellyn, Rosary; McKeefery-Reynolds, Virginia; Nowaczyk, Frank; Nowaczyk, Karen; Pellizzari, Dan; Procter, Justin; Rodenmaker, Morgan; Spicher, Noelle; Thompson, Samantha; Todro, Amanda; Triner, John; Twidell, Alexandra; Walker, Emily; Walquist, Grace; Williams,

Luanne; Zellner, Michael; \$25,001 - \$49,999: Agostino, Catherine; Bannon, Mary; Brown, Rosalie; Caise, Mallory; Duran, Xavier; Frederickson, Nancy; Graziani, Gail; Hansen, Alexa; Hayes, Sandy; Karl, Natalie; Knight, Chris; Lesch, Joann; Loeding-Foster, Anne; McCurdy, Angela; McMahon, Kathryn; Patterson, Winona; Perek, Rachel; Purcell, Ellen; Soliday, Eileen; Stein, Brian; Storm, Rochelle; \$50,000 – 74,999: Demas, Jean; Ferrari, John; Freer, Pamela; Hopkins, Elizabeth; Kloepper, Krista; Murff, Laura; Ruocco, Patricia; Savage, Will; Seelig, Katharine; Zarat, Theresa; \$75,000 – 99,999: Boskelly, Ginger; Hurt, Paul; McQuillan, Elizabeth; \$100,000 – 124,999: Weinstein, Tatiana.

Balance – June 30, 2017: \$ 3,985,209

#### **BUILDING MAINTENANCE FUND**

Balance – June 30, 2016: \$84,981.

Receipts: Property taxes 121,904; Investment income 1,080.

Disbursements: Bear Landscaping 2,840; DeSitter Flooring 9,343; EnvisionWare 11,206; Home Depot Credit 2,688; Miller Sealcoating 10,775; National Power Rodding 4,837; Outsource Solutions Group 3,069; Pauls Painting 3,530; Perfect Systems 60,701 Right Way Windows & Siding 17,000; Toshiba Business Solutions 4,506; Vendors < 2,500 10,496.

Balance – June 30, 2017: \$65,798.

#### **IMRF FUND**

Balance – June 30, 2016: \$273,082.

Receipts: Property taxes 224,252; Investment income 1,512; Replacement tax 1,060.

Disbursements: IL Municipal Retirement Fund 201,290

Balance – June 30, 2017: \$298,616.

#### **FICA FUND**

Balance – June 30, 2016: \$175,147.

Receipts: Property taxes 127,908; Investment income 1,552; Replacement tax 166.

Disbursements: Internal Revenue Service 161,630.

Balance – June 30, 2017: \$143,143.

#### **SPECIAL RESERVE FUND**

Balance – June 30, 2016: \$2,209,177.

Receipts: Investment income 9,692.

Disbursements: Millennia Consulting 27,569; Vendors < 2,500 none.

Balance – June 30, 2017: \$2,666,300.

#### **WORKING CASH FUND**

Balance - June 30, 2016: \$402,019

Receipts: Investment income 3,732.

Disbursements: 0

Balance - June 30, 2017: \$405,751.

**ORDINANCE NO. 17-08**

**ORDINANCE ADOPTING POLICY PROHIBITING SEXUAL HARASSMENT,  
DISCRIMINATION, AND RETALIATION - Policy 901: Sexual Harassment**

WHEREAS, the Lisle Library District (the Library) is a unit of local government which operates a Public Library; and

WHEREAS, by P.A. 100-0554 effective November 16, 2017, the Illinois General Assembly amended the State Officials and Employees Ethics Act (Ethics Act), 5 ILCS 430/1-1 et seq.; and

WHEREAS, the provisions of P.A. 100-0554 relevant to the Library (5 ILCS 430/70-5) are the following:

No later than 60 days after the effective date of this amendatory Act of the 100<sup>th</sup> General Assembly, each governmental unit shall adopt an ordinance or resolution establishing a policy to prohibit sexual harassment. The policy shall include, at a minimum: (i) a prohibition on sexual harassment; (ii) details on how an individual can report an allegation of sexual harassment, including options for making a confidential report to a supervisor, ethics officer, Inspector General, or the Department of Human Rights; (iii) a prohibition on retaliation for reporting sexual harassment allegations, including availability of whistleblower protections under this Act, the Whistleblower Act, and the Illinois Human Rights Act; and (iv) the consequences of a violation of the prohibition on sexual harassment and the consequences for knowingly making a false report.

WHEREAS, the attached Policy 901: Sexual Harassment is intended to comply with the requirements of the Ethics Act, as amended by P.A. 100-0554.

NOW, THEREFORE, IT IS ORDAINED by the Board of Lisle Library District Trustees as follows:

1. The attached Policy 901: Sexual Harassment be and is adopted.
2. This Ordinance and the attached Policy 901: Sexual Harassment supersede Ordinances and Policies, if any, which conflict with this Ordinance and the attached Policy 901: Sexual Harassment.



3. This Ordinance is effective immediately.

Passed this \_\_\_\_\_ day of \_\_\_\_\_, 201\_\_.

AYES: \_\_\_\_\_

NAYES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

\_\_\_\_\_  
Jay Fisher  
President, Board of Lisle Library District Trustees  
Lisle Library District

\_\_\_\_\_  
Liz Sullivan  
Secretary, Board of Lisle Library District Trustees  
Lisle Library District

DRAFT

Note: Base text taken from Item F, Section V from Policy 850, LLD Employee Handbook. Text in **bold** is Personnel/Policy Committee added/suggested language and text in **blue** is recommended language per LLD attorney.

## Policy 901: Sexual Harassment

### A. Purpose and Scope

A working environment that is free from any form of sexual harassment is essential and shall be maintained. It shall be the policy of the Lisle Library District that, in accordance with the Illinois Human Rights Act (775 ILCS 5/2-1.05 et seq.) it is illegal for any person to engage in sexual harassment.

It shall be the policy of the Lisle Library District (LLD) that, in accordance with the Illinois Human Rights Act, **and the State Officials and Employees Ethics Act, the Illinois Whistleblower Act, the Illinois Department of Human Rights, IL Public Act 100-0554**, it is illegal for any person to engage in sexual harassment at the workplace.

The LLD prohibits and will not tolerate sexual harassment, sex discrimination, or any other sexual misconduct (including sexual assault) of or by employees, Trustees or patrons/visitors at the Library. This **policy stands prohibition applies** when employees and/or Trustees officially represent LLD or conduct LLD business offsite.

- Employees of the LLD are prohibited from sexually harassing other employees, Trustees or patrons/visitors.
- Trustees are prohibited from sexually harassing employees, other Trustees, or patrons/visitors.
- Patrons/Visitors are prohibited from sexually harassing employees, Trustees or other patrons/visitors.

Sexual harassment means any unwelcome sexual advances or requests for sexual favors **activity** or any conduct of a sexual nature when:

1. Submission to such conduct is made explicitly or implicitly a term or condition of employment; or
2. Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or
3. Such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive working **or business** environment **and/or Library experience**.

Examples of conduct that could be considered sexual harassment include, but are not limited to:

- a. **Persistent Unwelcome flirting, pressure**~~pressuring someone~~ for dates, sexual ~~comments~~ conversation, sending inappropriate suggestive letters, notes or electronic communications or

**inappropriately touching/gesturing or blocking a person's physical movement or intentionally brushing up against another person or whistling/staring in a sexually suggestive manner;**

**Telling sexually suggestive jokes, sharing sexual anecdotes, making sexual innuendos or gestures directed toward another or inquiring about someone's sexual history/sexual orientation/gender identity or sexual comments about someone's clothing/body; or sexually oriented comments about another;**

- b. Preferential treatment of an employee, or a promise of preferential treatment to an employee, in exchange for dates or sexual conduct, or the denial or threat of denial of employment benefits, **interests/advantages** or advancement for refusal to consent to sexual advances;
- c. The open display of sexually oriented pictures, posters, or other material offensive to others; **photos/images, objects or other offensive material;**
- d. Retaliation against an individual for reporting or complaining about sexually harassing conduct. **Retaliation for reporting sexual harassment is prohibited. Whistleblower protections and remedies are available under the Whistleblower Act, 740 ILCS 174/1 et seq., the State Officials and Employees Ethics Act, 5 ILCS 430/1-1 et seq., and the Illinois Human Rights Act 775 ILCS 5/1-101 et seq.**

## **B. Proper Action**

If an employee individual **representing the LLD** believes that he or she has been sexually harassed at work while doing Library work or business by a patron/visitor, an employee, or some other person who either represents the Library or is doing business with the Library, **Trustee, or someone who does business with the LLD**, the employee-individual shall immediately notify his or her Department Head the appropriate authority about the harassment:

1. **If an employee believes that he or she has been sexually harassed, the employee shall immediately notify his or her Department Director about the harassment.**
2. If the alleged harasser is the immediate supervisor **employee's Department Director** of the employee, then the employee shall notify the Library Director.
3. In the event that the Library Director is the alleged harasser, the investigation shall be conducted by the Chair of the Library Board Personnel Committee **If the Library Director is the alleged harasser, the individual shall bring the matter to the Chair of the LLD Personnel & Policy Committee and an investigation shall be conducted by the Chair and may be subject to a Board hearing.**
4. **If the alleged harasser is a Trustee, the individual shall bring the matter to the President of the LLD Board or via the Library Director to the President if the individual is an employee. The investigation shall be conducted by the President and may be subject to a Board hearing and/or advanced to State officials.**

Should a Trustee allege harassment by an employee, the Trustee shall bring the matter to the **Library** Director and the President of the Board to conduct an investigation.

5. If the alleged harasser is the President of the Board, the individual shall bring the matter to the Vice President of the ~~LLD~~ Board or via the ~~Library~~ Director to the Vice President if the individual is an employee. The Vice President shall ~~call~~ appoint a Special Committee to investigate and/or advance to State officials.
6. Should an allegation of harassment be brought to the attention of staff and is between patrons/visitors, staff shall ~~refer~~ take appropriate action pursuant to Policy 610: Patron Code of Conduct. ~~to address such behavior.~~
7. Should an allegation of harassment by a patron/visitor be brought to the attention of staff and the alleged harasser is another employee, the ~~staff~~ person notified shall bring the matter to the relevant Department Director and/or consult with the person in charge if necessary.

### C. Documentation and Investigation

1. The Department Head shall notify the Library Director, using **notified authority will document** a confidential report form. This written report should state the specific facts and/or perceived wrongful act/s (e.g., locations, names, dates, times) to be investigated. **Every effort will be made to ensure that conversations and documentation will be kept confidential.** The Library Director shall promptly investigate the complaint. **The complaint shall be promptly investigated.** The Library Director shall make **All** reasonable efforts, including, but not limited to convening a conference with the complainant to discuss the complaint and the results of the investigation, **will be made** to resolve the matter informally.

~~A written complaint must be filed within 30 days of the date the perceived harassment took place.~~

**To properly facilitate an investigation, harassment complaints should be made as soon as possible, but not later than or within one year of the date of the alleged harassment. took place.**

While the Library Director is investigating the complaint, the **investigation is being conducted**, the complainant **and/or** the alleged perpetrator may be **re-assigned to an area where he or she will have no contact with the alleged perpetrator or the complainant the other.** Investigations shall be conducted with discretion in an effort to protect the privacy of the individuals involved. ~~If the complaint is found to be valid, appropriate disciplinary action will be taken against the perpetrator.~~

In the event the complaint cannot be resolved informally, ~~the Library Director will advise the complainant~~ **will be advised** of his/her rights ~~to a hearing~~ in accordance with established LLD grievance procedures **and/or advancing their complaint to State authorities.**

Reporting and/or participating in an investigation of alleged sexual harassment will not reflect adversely upon an individual's status or affect future ~~employment~~ work assignments.

The filing of a complaint under the procedures described shall not limit, extend, replace, or delay the right of any person to file a similar complaint or charge with any appropriate local, state, or federal agency or court.

~~Employees~~ **Those** who believe they have been ~~unlawfully~~ harassed or discriminated against may ~~also~~ file a charge with the Illinois Department of Human Rights (**IDHR**) or the **Equal Employment Opportunity Commission (EEOC)**.

The **Illinois** Department of Human Rights is responsible for ~~making~~ **conducting** an investigation and ~~should~~ **may** either dismiss the charge or file a complaint with the Illinois Human Rights Commission. The **Illinois** Human Rights Commission (**IHRC**) will hear the complaint pursuant to its rules and procedures.

**An IDHR complaint must be filed within 180 days of the alleged incident(s) unless it is a continuing offense. A complaint with the EEOC must be filed within 300 days.**

**Contact Information:**

- **Illinois Department of Human Rights (IDHR)**  
Chicago: 312-814-6200 or 800-662-3942  
Springfield: 217-785-5100
- **Illinois Human Rights Commission (IHRC)**  
Chicago: 312-814-6269  
Springfield: 217-785-4350
- **United States Equal Employment Opportunity Commission (EEOC)**  
Chicago: 800-669-4000

2. **A substantiated complaint against an employee or Trustee will subject the individual to disciplinary/corrective action, up to and including termination/discharge. If an investigation results in a finding that the complainant falsely accused another of harassment or discrimination knowingly or in a malicious manner, the complainant will be subject to appropriate disciplinary/corrective action, up to and including termination/discharge.**

**D. Training**

**Lisle Library District employees and Trustees are required to participate in annual sexual harassment training. The Library Director shall facilitate employee training and shall recommend like training for Trustees.**

***Strike Item F, Section V from Policy 850, LLD Employee Handbook and place in general LLD Policy Manual as Policy 901***

**Adopted \_\_/\_\_/\_\_**

**DRAFT POLICY 906**  
**~~TAPE RECORDING OF EXECUTIVE SESSIONS~~ LLD BOARD OF TRUSTEE MEETINGS**

~~Effective January 1, 2004, in accordance with the Open Meetings Act (5 ILCS/120/2.06), It shall be the policy of the Lisle Library District to tape record all Executive Sessions of Board and Committee meetings~~ **that are subject to the Illinois Open Meetings Act so that any member of the public may have access to the open meetings of the LLD Board of Trustees. The Library shall comply with regulations set forth by the Illinois State Records Act.**

**A. Regular Board and Committee Meetings**

**Access to recordings will be made available via the Library's website and/or uploaded to another public online platform. All reasonable efforts will be made to make recordings publicly available as soon as possible.**

**B. Executive Sessions**

**In accordance with the Illinois Open Meetings Act (5 ILCS/120/2.06), each Executive Session ~~tape recording~~ shall be retained by the Board of Trustees for 18 months. At the end of 18 months, each ~~tape recording~~ may be destroyed. The ~~tapes recordings~~ of Executive Sessions will be kept in the safe deposit box maintained by the Library. The Board President and Library Director have access to the safe deposit box. ~~will be limited to the Board President and Board Secretary.~~**

**C. Equipment and Staff**

**The Lisle Library District owns the equipment used to record Board meetings. Library staff will operate all such equipment. Assigned staff make the recordings publicly available. The Library cannot guarantee that recordings will be error-free, complete or of perfect quality.**

**Adopted 10/8/03**  
**Revised \_\_/\_\_/\_\_**

# Lisle Library District 2018 Holiday Closings

<b><u>Holiday</u></b>	<b><u>Date</u></b>	<b><u>Day</u></b>
New Year's Eve	12/31/17	Sunday
New Year's Day	1/1/2018	Monday
Easter	4/1/2018	Sunday
Memorial Day	5/27/2018	Sunday
Memorial Day	5/28/2018	Monday
Independence Day	7/4/2018	Wednesday
Labor Day	9/2/2018	Sunday
Labor Day	9/3/2018	Monday
Thanksgiving	11/22/2018	Thursday
Christmas Eve	12/24/2018	Monday
Christmas Day	12/25/2018	Tuesday
New Year's Eve	12/31/2018	Monday
New Year's Day	1/1/2019	Tuesday