

PUBLIC/LEGAL NOTICE

The regular monthly Board meeting of the Lisle Library District (LLD) Board of Trustees will be held on November 16, 2022 at 7:00 pm at the Lisle Police Department, 5040 Lincoln Avenue, Lisle, Illinois.

Public Comment Prior to the Meeting: Citizens may provide public comment via email: library@lislelibrary.org or via the USPS mail addressed to: Public Comment/Administration, 777 Front Street, Lisle, IL 60532, by 3:00 pm on the meeting day. Submitted comments will not be read aloud. Comments will be provided to the Board prior to the regular meeting and will become part of the meeting record.

The LLD records all regular Board meetings. Any person who has a disability requiring accommodations to participate in this meeting should contact the Lisle Library during regular business hours within 48 hours before the meeting. Requests for a qualified interpreter require three working days advance notice.

LISLE LIBRARY DISTRICT

BOARD MEETING

November 15, 2023 - 7:00 p.m.

1. Roll call
2. Opportunity for visitors to speak - general public comment period
3. Assignments for reviewing monthly accounts payable
 - a. Treasurer Larson and Trustee Martin reviewed the October billings in November
 - b. Trustee Berry and Trustee Breihan will review the November billings in December
4. Consent Agenda - Action Required
 - a. Approve Minutes of the October 18, 2023 Board Meeting
 - b. Acknowledge Treasurer's Report, 10/31/23, Investment Activity Report, 10/31/23, Current Assets Report, 10/31/23, Revenue Report, 10/31/23, and Expense Report, 10/31/23
 - c. Authorize Payment of Bills, 11/15/23
5. Audit Presentation - Lauterbach & Amen
6. Decennial Committee - Roll Call – Discussion - Adjourn
7. Unfinished Business
 - a. Capital Improvement Project: Monthly Project Status Update - CCS Report including schedule and budget updates & discussion
8. Committee Reports
 - a. Finance
 - b. Personnel and Policy
 - c. Physical Plant
9. Staff Reports
 - a. Director's Report
 - b. Assistant Director's Report
10. New Business
 - a. Accept Annual Audit - Action Required
Acceptance of Library Audit, year ended June 30, 2023.
 - b. Adopt Ordinance 23-05: Tax Levy Ordinance - Action Required
Annual ordinance levying taxes for corporate purposes for the fiscal year beginning July 1, 2023 and ending June 30, 2024.
 - c. Approve Certification of Compliance with TITA - Action Required
Annual Certificate of Compliance with the Truth in Taxation Act
 - d. Approve LLD Policy 340: Internet Access & Public Computer Use - Action Required
Approval of revisions to LLD Policy 340: Internet Access & Public Computer Use.
 - e. Approve LLD Policy 610: Patron Code of Conduct - Action Required
Approval of revisions to LLD Policy 610: Patron Code of Conduct.
 - f. Approve LLD Policy 650: Use of Meeting Space - Action Required
Approval of revisions to LLD Policy 650: Use of Meeting Space.
 - g. Approve LLD Policy 735: Donations & Gifts - Action Required
Approval of revisions to LLD Policy 735: Donations & Gifts.
11. Opportunity for Trustee comments (five minutes)
Bartelli, Berry, Breihan, Larson, Martin, Sullivan, Swistak,
12. Adjourn

LISLE LIBRARY DISTRICT
BOARD MEETING
October 18, 2023 - 7:00 p.m.

1. Roll call

Present:

Emily Swistak - Vice President
Karen Larson - Treasurer
Liz Sullivan - Secretary
Debbie Breihan - Trustee
Vanessa Berry - Trustee
Joshua Martin - Trustee

Absent:

Marjorie Bartelli - President

Also present:

Tatiana Weinstein - Director
Will Savage - Assistant Director
Jackie Kilcran - Recording Secretary
Marc Rogers - CCS International Inc. [left the meeting at 7:15 p.m.]

2. Opportunity for visitors to speak - general public comment period

A visitor expressed concerns about the lack of activity by the Friends of the Lisle Public Library. She said she reached out to the current Friends organization. She asked that the Lisle Library District Board of Trustees work towards encouraging a re-launch of the Friends.

3. Assignments for reviewing monthly accounts payable

- a. Secretary Sullivan and Trustee Berry reviewed the September billings in October
- b. Treasurer Larson and Trustee Martin will review the October billings in November

4. Consent Agenda - Action Required

- a. Approve Minutes of the September 20, 2023 Public Hearing for Budget and Appropriation Ordinance
- b. Approve Minutes of the September 20, 2023 Board Meeting
- c. Acknowledge Treasurer's Report, 09/30/23, Investment Activity Report, 09/30/23, Current Assets Report, 09/30/23, Revenue Report, 09/30/23, and Expense Report, 09/30/23
- d. Authorize Payment of Bills, 10/18/23

MOTION: Secretary Sullivan moved to approve the Consent Agenda. Trustee Martin seconded.
Roll Call Vote - All Aye. The motion passed.

5. Unfinished Business

- a. Capital Improvement Project

Mr. Rogers informed the Trustees about the lighting programming and the south lighting repairs. The main entrance has a light out and was not corrected by installing a new bulb. This repair will be covered by the warranty. The install of an electrical outlet at the AS service desk has been completed. Mr. Rogers stated that the end panels and tops for book shelves should be available by the end of October and the controls for the A/V system in the meeting room is to be received by Quarter 4 of

2023. Vice President Swistak questioned if the delay in receiving the A/V system controls was typical or due to supply chain issues. Mr. Rogers stated that the delay was due to supply chain issues.

Mr. Rogers stated that there were no new change orders, nor were any more expected. The payout remaining to Camosy Construction is approximately \$200,000. He added that any remaining funds may be used for future capital projects.

Mr. Rogers left the meeting at 7:15 p.m.

6. Committee Reports

- a. Finance - Secretary Sullivan had nothing to report.
- b. Personnel and Policy - Vice President Swistak stated that a meeting has been scheduled for October 26, 2023 at 7:00 p.m.
- c. Physical Plant - Treasurer Larson stated that a meeting was scheduled for October 23, 2023 p.m.

7. Staff Reports

Director Weinstein stated that LLD hosted the intergovernmental meeting. She introduced Will Savage to the group. She stated that the group was looking forward to the Chief of Police joining in the near future. Director Weinstein stated that the Library's Fall Fest was attended by 850 - 900 people. She received positive comments from community members for hosting a family-friendly event with no additional cost for attendees.

The Library is planning for its annual Staff In-Service Day, scheduled for November 17, 2023. The Library will train staff for emergencies such as fire, tornado, power outage, and Code Adam. Speakers will include a Lisle Police Officer as well as a speaker who instructs staff on handling challenging situations within a public building. The day will wrap up with a team building activity where staff work with differing departments.

Director Weinstein stated that the Library has received the memorial plaque and planter in honor of long-time resident and patron John Marshall who lead the SIG Group. The planter will be filled and placed inside the south entrance. The Library thanks the SIG Group for their donation.

Discussion: Vice President Swistak asked Director Weinstein to explain Code Adam. Director Weinstein stated that Code Adam drills occur when there is a missing child in the building. Trustee Martin asked if staff would have an opportunity to ask the Police Officer questions during the presentation. Director Weinstein stated that staff would have an opportunity to ask questions and that training would be incorporated into Library procedures.

Assistant Director Savage mentioned a webinar presented by the FBI on protocols about threats in public buildings. He also mentioned that he attended a program presented by HR Source regarding policies to include in employee handbooks.

Assistant Director Savage stated that Pieper Power was completing indoor lighting projects and addressing outdoor lighting punch list items. Stephens Plumbing completed repairs in the public restrooms. Sendra Service replaced failed sensors which caused heating and cooling discrepancies on both sides of the building. Further, Assistant Director Savage stated that he was in the process of obtaining quotes on building automation software to better control the heating and cooling system.

Discussion: Secretary Sullivan asked about the HVAC issues in relation to the renovation project. Director Weinstein explained that the renovation included duct work modifications which did resolve

much of the air flow concerns. However, she explained that the renovation did not include upgrades to the building automation system. The Library is in the process of obtaining quotes for new software and suggested that remaining renovation monies may be used to purchase an upgraded system.

8. New Business

- a. Approve closing Library for Staff In-Service Day - Action Required

MOTION: Karen Larson moved to approve closing Library building for Staff In-Service Day on November 17, 2023. Trustee Breihan seconded.

Director Weinstein stated that closing the Library for Staff In-Service Day requires Board approval per policy.

Roll Call Vote - All Aye. The motion passed.

- b. Approve Resolution 23-07: Resolution to Determine Estimate of Funds - Action Required

MOTION: Joshua Martin moved to approve Resolution 23-07, a Resolution to Determine Estimate of Funds needed for the 2023-24 fiscal year. Trustee Berry seconded.

Director Weinstein provided an overview of Resolution 23-07: Resolution to Determine Estimate of Funds.

Roll Call Vote - All Aye. The motion passed.

- c. The Library acknowledged payment of earned/unused vacation time as require by IL Wage Payment and Collection Act (820 ILCS 115 /5) for a payment that shall not exceed \$1274.41 to be paid to Anjali Rentfleish.
- d. The Library acknowledged payment of earned/unused vacation time as require by IL Wage Payment and Collection Act (820 ILCS 115 /5) for a payment that shall not exceed \$4177.13 to be paid to Rosary Ann Lewellyn.

9. Opportunity for Trustee comments (five minutes)

Trustee Sullivan stated she did not have any comments. Trustee Breihan stated that she enjoyed reading the Department Director Quarterly Reports. She acknowledged the amount of outreach the Library does. She said that the positive attitudes of staff were evident, and commended Director Weinstein on fostering a positive library environment. She acknowledged the array of duties Assistant Director Savage oversees.

Trustee Berry stated that she is excited that Youth Services has implemented a year-long reading program. Trustee Martin encouraged the Village of Lisle to participate in the intergovernmental group. Treasurer Larson agreed that the Village should participate in the intergovernmental group. She also stated she was excited to see the wide variety of programs offered by the Youth Services Department.

Vice President Swistak stated that Fall Fest was a successful event and well-enjoyed by the community. She stated that she was excited for the middle school book club. She encouraged Trustees to explore various areas of the Library.

10. Adjourn

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

Voice Vote - All Aye. The motion passed.

The meeting adjourned at 7:37 p.m.

Recorded by

Jackie Kilcran, Recording Secretary

Approved by the Board of Trustees on November 15, 2023.

Approved by

Liz Sullivan, Secretary of the LLD Board of Trustees

DRAFT

Treasurer's Report as of October 31, 2023

Fund Name	Cash Balance 10/31/23	Financial Assets % W/ Spec Res	Financial Assets % W/O Spec Res
Corporate	5,278,952.76	81.26%	91.79%
IMRF	198,098.46	3.05%	3.44%
FICA	274,477.20	4.23%	4.77%
Subtotals	5,751,528.42	88.54%	100.00%
Special Reserve	743,835.92	11.46%	0.00%
	6,495,364.34	100.00%	100.00%

Treasurer

Date

INVESTMENT ACTIVITY

INTEREST													
Company	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
IMET	11.26	12.56	12.28	12.87									48.97
Ehlers-inv Interest Pershing	1,641.38	6,198.00	7,856.36	6,386.03									22,081.77
Fifth Third Bank	2,857.27	2,696.08	3,357.92	3,791.60									12,702.87
Lisle Savings	222.16	222.40	222.64	215.68									882.88
Lisle CD 2635	109.73	109.78	106.29	109.89									435.69
Lisle CD 2669	110.02	110.07	106.57	110.17									436.83
IL Funds	216.70	238.51	234.98	277.23									967.42
US Bank-5953	10.28	10.61	10.62	10.27									41.78
US Bank-9370	3.06	4.82	11.90	12.22									32.00
TOTALS	5,181.86	9,602.83	11,919.56	10,925.96	-	-	-	-	-	-	-	-	37,630.21
Interest - Special Reserve Only	892.95	1,622.22	1,367.67	1,266.44									5,149.28
Interest - No Special Reserve Reflected	4,288.91	7,980.61	10,551.89	9,659.52									32,480.93
Totals	5,181.86	9,602.83	11,919.56	10,925.96	-	-	-	-	-	-	-	-	37,630.21

INVESTMENTS													
Company	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
Investment Maturities and Sales	-	394,883.78	641,516.25	298,000.00									1,334,400.03
Investment Purchases	298,939.08	(266,143.49)	(499,341.34)	(247,985.20)									-714,530.95
TOTALS	(298,939.08)	661,027.27	1,140,857.59	545,985.20	-	-	-	-	-	-	-	-	2,048,930.98

CURRENT ASSETS
AT FAIR MARKET VALUE
October 31, 2023

	Fair Market Value on 10/31/23					
<u>Checking Accounts</u>						
Fifth Third Operating Acct						\$76,192.16
Fifth Third Financial Now acct						\$4,047,621.87
Fifth Third Financial-petty cash						\$333.72
US Bank						\$9,347.71
E commerce						\$62,720.93
						<u>\$4,196,216.39</u>
<u>Money Markets</u>						
Lisle Savings Bank						\$210,039.49
IMET						\$3,121.46
The Illinois Funds						\$60,314.76
						<u>\$273,475.71</u>
Ehlers Investments Pershing						\$435,402.74
<u>Investments</u>						
<u>Fixed Income</u>						
US Treasury Bill						11/16/2023
Lisle Savings Bank						2/16/2024
US Treasury Bill						3/15/2024
Everbank NA Jacksonville FLA CTF						6/18/2024
Morton Cmnty BK IL CTF						6/19/2024
Lisle Savings Bank						7/11/2024
Empower Fed CR Union Syracuse						10/7/2024
US Bank						1/15/2025
						<u>\$1,590,269.50</u>
						<u><u>\$6,495,364.34</u></u>
TOTAL CURRENT ASSETS						

Lisle Library District
For the Four Months Ending October 31, 2023
Revenues - No Special Reserve reflected

	<u>Current Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>	<u>Current Annual Budget</u>	<u>% of Budget to YTD</u>
REVENUES					
TAX LEVY					
10-01-4411-00 Tax Levy - Corp.	\$ 17,473.28	\$ 1,906,442.07	\$ 3,797,427.54	\$ 4,124,600.00	46.22
40-01-4414-00 Tax Levy - IMRF	0.00	0.00	79,140.56	0.00	0.00
45-01-4415-00 Tax Levy - FICA	733.19	79,995.05	168,833.20	173,305.00	46.16
TOTAL TAX LEVY	18,206.47	1,986,437.12	4,045,401.30	4,297,905.00	46.22
TIF SURPLUS					
10-01-4455-00 TIF-Surplus Corp	32,138.91	32,138.91	31,755.81	30,000.00	107.13
TOTAL TIF SURPLUS	32,138.91	32,138.91	31,755.81	30,000.00	107.13
PERSONAL PROPERTY REPLACEMENT TAX					
10-01-4461-00 Personal Property Repl. Tax -	7,434.87	17,851.07	21,977.89	40,000.00	44.63
40-01-4462-00 Personal Property Repl. Tax -	429.09	1,030.23	1,268.41	1,500.00	68.68
45-01-4463-00 Personal Property Repl. Tax -	67.42	161.87	199.28	250.00	64.75
TOTAL PERSONAL PROPERTY REP	7,931.38	19,043.17	23,445.58	41,750.00	45.61
INTEREST INCOME					
10-02-4472-00 Interest Earned - Corp	8,836.09	29,551.16	32,989.98	35,000.00	84.43
40-02-4475-00 Interest Earned - IMRF	338.81	1,254.71	1,699.89	1,500.00	83.65
45-02-4476-00 Interest Earned - FICA	484.62	1,675.06	1,751.19	1,500.00	111.67
TOTAL INTEREST INCOME	9,659.52	32,480.93	36,441.06	38,000.00	85.48
UNREALIZED GAIN/LOSS ON INVESTMENTS					
10-02-4526-00 Unrealized Gain/Loss on	2,191.35	(620.68)	(940.23)	5,000.00	(12.41)
TOTAL UNREALIZED GAIN/LOSS O	2,191.35	(620.68)	(940.23)	5,000.00	(12.41)
DESK INCOME					
10-03-4531-00 Lost Books	(8.44)	280.97	560.56	1,000.00	28.10
10-03-4536-00 Non-Resident Fees	0.00	332.00	732.63	750.00	44.27
10-03-4538-00 Book Sale	126.00	126.00	0.00	0.00	0.00
10-03-4540-00 Fines	64.99	1,494.83	(248.07)	0.00	0.00
TOTAL DESK INCOME	182.55	2,233.80	1,045.12	1,750.00	127.65
UNRESTRICTED INCOME					
10-03-4550-00 Gifts - Unrestricted Corp	0.00	0.00	1,046.00	5,000.00	0.00
10-03-4560-00 Gifts - Restricted	0.00	500.00	0.00	0.00	0.00
10-03-4560-30 Gifts - Restricted - YS	0.00	0.00	0.00	2,000.00	0.00

Lisle Library District
For the Four Months Ending October 31, 2023
Revenues - No Special Reserve reflected

	<u>Current Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>	<u>Current Annual Budget</u>	<u>% of Budget to YTD</u>
10-04-4570-00 Ear Buds	187.00	187.00	0.00	0.00	0.00
10-04-4573-00 Copier Income	607.14	1,742.66	1,431.88	3,500.00	49.79
10-04-4575-00 Printing Income	78.21	78.21	0.00	0.00	0.00
10-04-4583-00 Per Capita Grant	0.00	44,664.48	44,664.48	45,000.00	99.25
10-04-4584-00 Other Income - Corp.	201.62	1,429.16	1,729.69	2,000.00	71.46
10-04-4585-00 License Sticker Renewals	166.75	877.25	1,203.50	2,500.00	35.09
10-05-4595-00 Misc. Jury Duty	0.00	0.00	0.00	100.00	0.00
TOTAL UNRESTRICTED INCOME	1,240.72	49,478.76	50,075.55	60,100.00	82.33
TOTAL REVENUES	\$ 71,550.90	\$ 2,121,192.01	\$ 4,187,224.19	\$ 4,474,505.00	47.41

Lisle Library District
For the Four Months Ending October 31, 2023
Revenues - Special Reserve Only

	<u>Current Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>	<u>Current Annual Budget</u>	<u>% of Budget to YTD</u>
REVENUES					
70-02-4481-00	\$ 1,266.44	\$ 5,149.28	\$ 34,906.67	\$ 20,000.00	25.75
Interest Earned					
TOTAL INTEREST	1,266.44	5,149.28	34,906.67	20,000.00	25.75
70-04-4587-10	20,000.00	20,000.00	1,020,000.00	60,000.00	33.33
70-05-4680-00	0.00	0.00	0.00	0.00	0.00
Restricted - Transfer from Cor Debt Certificate					
TOTAL OTHER REVENUE	20,000.00	20,000.00	1,020,000.00	60,000.00	33.33
TOTAL REVENUES	21,266.44	25,149.28	1,054,906.67	80,000.00	31.44

Lisle Library District
For the Four Months Ending October 31, 2023
Expenses - No Special Reserve reflected

	<u>Current Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>	<u>Current Annual Budget</u>	<u>% of Budget to YTD</u>
ALL EXPENSES					
EMPLOYEE COSTS					
Salaries					
10-10-5603-10 Administrative - Reg. Hours	\$ 45,562.99	\$ 186,139.17	\$ 158,800.33	\$ 561,040.00	33.18
10-10-5603-20 Adult Services - Reg. Hours	43,469.39	175,640.22	155,150.03	548,458.00	32.02
10-10-5603-30 Youth Services - Reg. Hours	34,105.56	123,531.00	127,852.14	454,846.00	27.16
10-10-5603-50 Technical Services - Reg. Hour	21,939.55	87,284.16	74,480.05	271,141.00	32.19
10-10-5603-60 Circulation - Reg. Hours	37,498.72	146,638.01	137,958.91	464,515.00	31.57
Total Salaries	182,576.21	719,232.56	654,241.46	2,300,000.00	31.27
Health and Dental Ins.					
10-10-5621-10 Hosp. Ins. - Admin	5,095.15	18,578.04	17,751.07	70,907.00	26.20
10-10-5621-20 Hosp. Ins. - Adult Serv.	6,961.16	28,043.70	25,255.70	88,487.00	31.69
10-10-5621-30 Hosp. Ins. - YS	4,229.75	16,411.68	15,767.68	48,094.00	34.12
10-10-5621-50 Hosp. Ins. - Tech	2,656.58	10,598.06	9,633.44	36,630.00	28.93
10-10-5621-60 Hosp. Ins. - Circ	3,280.17	13,908.88	17,205.40	56,608.00	24.57
10-10-5622-10 Dental Ins. - Admin.	188.90	579.01	818.23	2,877.00	20.13
10-10-5622-20 Dental Ins. - Adult Serv	527.92	1,801.23	1,498.78	5,497.00	32.77
10-10-5622-30 Dental Ins. - YS	375.25	984.46	721.31	2,765.00	35.60
10-10-5622-50 Dental Ins. - Tech	316.26	640.78	527.12	1,907.00	33.60
10-10-5622-60 Dental Ins. - Circ	206.94	502.34	636.69	2,228.00	22.55
Total Health and Dental Ins.	23,838.08	92,048.18	89,815.42	316,000.00	29.13
Other Staff Benefits					
10-10-5646-00 Unemployment Compensation	174.63	610.77	181.87	4,000.00	15.27
10-10-5646-10 Tuition Reimbursement - Staff	0.00	0.00	0.00	0.00	0.00
Total Other Staff Benefits	174.63	610.77	181.87	4,000.00	15.27
FICA Expenses					
45-10-5625-10 FICA Expense - Admin	3,437.97	14,049.27	11,969.52	43,400.00	32.37
45-10-5625-20 FICA Expense - Adult Serv.	3,210.78	12,984.20	11,302.86	42,500.00	30.55
45-10-5625-30 FICA Expense - Youth Services	2,568.31	9,311.50	9,635.79	35,100.00	26.53
45-10-5625-50 FICA Expense - Tech Servs.	1,651.53	6,569.81	5,598.78	21,000.00	31.28
45-10-5625-60 FICA Expense - Circulation	2,749.55	10,644.66	9,737.05	36,000.00	29.57
Total FICA Expenses	13,618.14	53,559.44	48,244.00	178,000.00	30.09
IMRF Expenses					
40-10-5628-10 IMRF Expense - Admin	857.43	3,487.37	7,368.98	19,500.00	17.88
40-10-5628-20 IMRF Expense - Adult Servs	860.67	3,477.60	7,542.53	19,100.00	18.21
40-10-5628-30 IMRF Expense - Youth Services	621.84	2,254.05	5,753.49	15,800.00	14.27
40-10-5628-50 IMRF Expense - Tech Servs.	422.61	1,716.39	3,657.00	9,400.00	18.26

Lisle Library District
For the Four Months Ending October 31, 2023
Expenses - No Special Reserve reflected

	<u>Current Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>	<u>Current Annual Budget</u>	<u>% of Budget to YTD</u>
40-10-5628-60	550.39	2,156.74	5,032.70	16,200.00	13.31
IMRF Expense - Circulation					
Total IMRF Expenses	3,312.94	13,092.15	29,354.70	80,000.00	16.37
Total EMPLOYEE COSTS	223,520.00	878,543.10	821,837.45	2,878,000.00	30.53
BUILDING COSTS					
Utilities					
10-20-5650-00	450.00	1,800.00	900.00	5,400.00	33.33
Internet Service Provider	0.00	0.00	1,810.00	1,810.00	0.00
10-20-5651-00					
INet					
10-20-5652-00	3,312.04	5,262.38	2,146.77	20,000.00	26.31
Utilities - Phone					
10-20-5653-00	232.37	832.99	800.39	12,000.00	6.94
Utilities - Gas					
10-20-5654-00	252.48	945.87	1,439.51	4,500.00	21.02
Utilities - Sewer & Water					
10-20-5655-00	6,525.22	16,911.23	12,972.32	50,000.00	33.82
Utilities - Electric					
10-20-5656-00	0.00	0.00	375.00	0.00	0.00
Verizon					
Total Utilities	10,772.11	25,752.47	20,443.99	93,710.00	27.48
Maintenance and Repairs					
10-20-5660-00	0.00	1,437.50	1,250.00	6,000.00	23.96
Maint Contracts - HVAC					
10-20-5661-00	3,052.10	12,060.57	9,036.30	49,500.00	24.36
Maint Contracts - Maint. Servi					
10-20-5662-00	1,203.08	4,556.06	4,350.00	40,000.00	11.39
Maint Contr. - Landscape Serv.					
10-20-5663-00	1,187.17	3,682.81	2,409.69	10,000.00	36.83
Maint/Repairs-Genl repairs, Su					
10-20-5664-00	9,780.17	21,876.44	6,545.10	60,000.00	36.46
Maint/Repairs-Non Contr. Work					
10-20-5665-00	291.96	1,143.76	1,116.58	4,000.00	28.59
Rubbish Removal					
Total Maintenance and Repairs	15,514.48	44,757.14	24,707.67	169,500.00	26.41
TOTAL BUILDING COSTS	26,286.59	70,509.61	45,151.66	263,210.00	26.79
OPERATING EXPENSES					
Postage and Printing					
10-25-5710-00	(25.46)	776.51	618.51	5,500.00	14.12
Postage and Shipping					
10-25-5710-10	3,676.00	7,252.00	7,012.00	23,000.00	31.53
Printing/Spec. Serv. - Adult					
10-25-5711-00	1,640.15	3,236.86	3,857.92	10,000.00	32.37
Postage Special Serv					
10-25-5712-00	384.19	856.69	105.00	1,000.00	85.67
Printing					
Total Postage and Printing	5,674.88	12,122.06	11,593.43	39,500.00	30.69
Supplies					
10-25-5713-00	2,935.31	4,571.78	1,549.22	6,000.00	76.20
Office Supplies					
10-25-5714-00	(2,380.07)	5,531.20	2,120.98	10,000.00	55.31
Circ. Material Supplies					
10-25-5715-00	177.96	177.96	549.00	1,900.00	9.37
Copier Supplies					
10-25-5716-00	578.35	1,658.82	900.28	5,000.00	33.18
Kitchen Supplies					
10-25-5717-00	3,586.50	14,666.44	9,455.86	43,000.00	34.11
Processing Supplies					

Lisle Library District
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	<u>Current Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>	<u>Current Annual Budget</u>	<u>% of Budget to YTD</u>
10-25-5718-00 Computer Supplies	167.88	838.34	3,965.20	12,100.00	6.93
Total Supplies	5,065.93	27,444.54	18,540.54	78,000.00	35.19
Other Operating Costs					
10-25-5719-00 Publishing	579.60	646.30	688.16	1,500.00	43.09
10-25-5722-15 Safety Deposit Box Rental	0.00	0.00	108.33	200.00	0.00
10-25-5723-00 Check Printing	0.00	0.00	0.00	500.00	0.00
10-25-5723-15 Bank Charges	658.46	1,964.59	1,834.11	5,800.00	33.87
10-25-5724-15 Local Travel	20.96	55.67	94.06	500.00	11.13
Total Other Operating Costs	1,259.02	2,666.56	2,724.66	8,500.00	31.37
TOTAL OPERATING EXPENSES	11,999.83	42,233.16	32,858.63	126,000.00	33.52
INSURANCE					
10-30-5750-00 Fidelity Bonds	0.00	0.00	2,100.00	2,100.00	0.00
10-30-5751-00 Property Damage (All-Peril)	0.00	0.00	19,733.00	50,000.00	0.00
10-30-5752-00 Notary Bond	0.00	0.00	0.00	225.00	0.00
10-30-5754-00 Workers Comp Insurance	0.00	(258.00)	2,598.00	7,000.00	(3.69)
TOTAL INSURANCE	0.00	(258.00)	24,431.00	59,325.00	(0.43)
CONTRACTUAL SERVICES					
10-35-5760-00 Legal Services	787.50	1,057.50	450.00	15,000.00	7.05
10-35-5761-00 Collection Agency	75.90	215.05	101.20	700.00	30.72
10-35-5762-00 Other Contr Services - Admin	0.00	0.00	1,900.00	5,000.00	0.00
10-35-5763-00 Other Contr Svcs-Tech Asst	3,114.33	17,447.67	54,273.19	98,000.00	17.80
10-35-5764-10 Other Contr Svcs - Library Wi	8,194.46	12,709.95	9,332.50	47,000.00	27.04
10-35-5765-10 Investment Agency Consultants	217.15	1,040.09	1,688.41	6,000.00	17.33
10-35-5769-00 Accounting Software	0.00	0.00	0.00	4,800.00	0.00
10-35-5770-00 Contractual - Audit Fee	7,450.00	7,450.00	7,175.00	9,500.00	78.42
10-35-5771-00 Payroll Service	933.78	3,538.68	2,088.59	12,000.00	29.49
TOTAL CONTRACTUAL SERVICES	20,773.12	43,458.94	77,008.89	198,000.00	21.95
PERSONNEL DEVELOPMENT					
10-40-5783-00 Dues - Staff	850.00	1,520.00	819.00	4,000.00	38.00
10-40-5784-00 Meetings - Staff	127.81	1,045.64	32.63	1,400.00	74.69
10-40-5785-00 Conferences - Staff	495.00	596.18	2,590.00	8,000.00	7.45
10-40-5786-00 Memorial/Tribute/Recognition	0.00	0.00	74.99	3,000.00	0.00
10-40-5787-00 Staff Development	0.00	0.00	20.00	2,500.00	0.00
10-40-5788-00 Training (Cont Ed) - Staff	0.00	0.00	0.00	9,100.00	0.00
10-45-5786-70 Dues - Trustee	0.00	0.00	150.00	525.00	0.00
10-45-5787-70 Conferences - Trustees	0.00	0.00	0.00	1,000.00	0.00

Lisle Library District
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	<u>Current Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>	<u>Current Annual Budget</u>	<u>% of Budget to YTD</u>
10-45-5788-70 Meetings - Trustees	0.00	0.00	0.00	1,000.00	0.00
10-45-5789-70 Training-Trustees	0.00	0.00	0.00	1,000.00	0.00
TOTAL PERSONNEL DEVELOPMEN	1,472.81	3,161.82	3,686.62	31,525.00	10.03
EQUIPMENT COSTS					
Major Equipment					
10-48-5801-10 Polaris Maint (Corp)	0.00	56,949.97	58,859.77	90,000.00	63.28
10-48-5803-10 Technology	0.00	12,480.18	3,898.82	80,000.00	15.60
10-48-5804-10 Facility	0.00	2,143.51	0.00	10,000.00	21.44
Total Major Equipment	0.00	71,573.66	62,758.59	180,000.00	39.76
Minor Equipment					
10-48-5823-10 Minor Equip - Administration	0.00	0.00	280.38	700.00	0.00
10-48-5823-20 Minor Equip - Adult Services	119.99	185.95	0.00	700.00	26.56
10-48-5823-30 Minor Equipment - Youth	32.89	32.89	0.00	700.00	4.70
10-48-5823-50 Minor Equip - Tech Services	10.97	92.62	0.00	700.00	13.23
10-48-5823-60 Minor Equip - Circ	81.97	144.83	0.00	700.00	20.69
Total Minor Equipment	245.82	456.29	280.38	3,500.00	13.04
Equip Maint/Repairs and Rentals					
10-48-5843-00 Rental-Postage Meter	180.57	361.14	361.14	720.00	50.16
10-48-5845-00 Equip Maint/Repr-Contr-Lib. Wi	907.72	8,274.72	2,871.64	23,280.00	35.54
10-48-5846-00 Equip Maint/Repr-NonContr	0.00	0.00	59.88	1,000.00	0.00
Total Equip Maint/Repairs and Rentals	1,088.29	8,635.86	3,292.66	25,000.00	34.54
TOTAL EQUIPMENT COSTS	1,334.11	80,665.81	66,331.63	208,500.00	38.69
LIBRARY MEDIA					
Books					
10-50-5863-20 Literacy/ESL	373.49	1,412.65	2,236.83	8,000.00	17.66
10-50-5863-30 Books - Youth Serv	3,870.07	20,458.53	12,574.74	56,500.00	36.21
10-50-5863-50 Books - Tech Serv	0.00	0.00	0.00	0.00	0.00
10-50-5864-10 Books - Non Fiction	6,008.15	19,497.36	16,270.57	90,000.00	21.66
10-50-5865-10 Books - Adult/Teen Fiction	5,350.72	27,629.62	15,979.47	80,500.00	34.32
10-50-5867-20 Ref Books - Adult Serv	520.64	1,283.91	1,386.48	15,000.00	8.56
Total Books	16,123.07	70,282.07	48,448.09	250,000.00	28.11
Databases					
10-50-5869-20 Internet Licensed DBases	0.00	64,492.65	82,826.38	115,000.00	56.08
10-50-5872-10 Dbases - Professional	375.00	546.39	3,426.75	10,000.00	5.46

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10-50-5873-30 Dbases - Youth Serv	0.00	6,233.70	7,593.66	12,500.00	49.87
Total Databases	375.00	71,272.74	93,846.79	137,500.00	51.83
Audio-Visual Materials					
10-50-5890-30 A-V Matls - Youth Serv	0.00	2,439.63	3,788.06	15,000.00	16.26
10-50-5895-40 A-V Matls - Adult Serv	7,620.04	20,681.63	13,244.16	60,000.00	34.47
10-50-5899-20 Digital Content	10,124.04	44,859.73	32,976.69	115,000.00	39.01
Total Audio-Visual Materials	17,744.08	67,980.99	50,008.91	190,000.00	35.78
Periodicals/Doc Delivery					
10-50-5871-20 Document Delivery	59.26	157.82	23,760.56	24,500.00	0.64
10-50-5900-20 Periodicals - Adult Serv	392.88	2,417.83	2,662.92	31,500.00	7.68
10-50-5900-30 Periodicals - Youth	0.00	0.00	0.00	500.00	0.00
10-50-5900-80 Periodicals - Prof. Collection	414.00	414.00	0.00	3,000.00	13.80
Total Periodicals/Doc Delivery	866.14	2,989.65	26,423.48	59,500.00	5.02
TOTAL LIBRARY MEDIA	35,108.29	212,525.45	218,727.27	637,000.00	33.36
PROGRAMS AND READER'S SERVICES					
Programs					
10-60-5931-10 Programs - Adult Services	1,160.03	5,009.62	2,630.53	15,000.00	33.40
10-60-5931-30 Programs - Youth	1,353.84	3,580.19	4,027.89	15,000.00	23.87
10-60-5931-40 Online Marketing	85.20	270.60	337.21	1,700.00	15.92
10-60-5931-50 Community Relations	82.17	310.36	1,041.88	5,500.00	5.64
Total Programs	2,681.24	9,170.77	8,037.51	37,200.00	24.65
Readers Services					
10-60-5940-10 Reader Services - Adult Serv.	0.00	0.00	0.00	3,000.00	0.00
10-60-5940-30 Reader Services - Youth Serv.	70.80	412.47	1,780.17	6,800.00	6.07
Total Readers Services	70.80	412.47	1,780.17	9,800.00	4.21
TOTAL PROGRAMS AND READERS	2,752.04	9,583.24	9,817.68	47,000.00	20.39
RESTRICTED USAGE EXPENSES					
10-80-5980-80 Restricted - Gifts	60.00	349.96	0.00	5,000.00	7.00
10-80-5981-80 Restricted - Per Capita Grant	5,474.90	5,474.90	338.00	45,000.00	12.17
10-80-5982-80 Interest Expense	0.00	0.00	0.00	26,000.00	0.00
10-80-5983-80 Debt Principal Payment	0.00	0.00	0.00	40,000.00	0.00
TOTAL RESTRICTED USAGE EXPEN	5,534.90	5,824.86	338.00	116,000.00	5.02

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	<u>Current Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>	<u>Current Annual Budget</u>	<u>% of Budget to YTD</u>
CONTINGENCY					
10-90-5999-00 Contingency	0.00	0.00	0.00	25,000.00	0.00
TOTAL CONTINGENCY	0.00	0.00	0.00	25,000.00	0.00
TOTAL EXPENSES - EXC OP TRANS	328,781.69	1,346,247.99	1,300,188.83	4,589,560.00	29.33
OPERATING TRANSFERS OUT					
10-80-5984-80 Transfer to Special Reserve	20,000.00	20,000.00	1,020,000.00	60,000.00	33.33
TOTAL OPERATING TRANSFERS O	20,000.00	20,000.00	1,020,000.00	60,000.00	33.33
TOTAL ALL EXPENSES	348,781.69	1,366,247.99	2,320,188.83	4,649,560.00	29.38

Lisle Library District
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Expenses - Special Reserve Only

	<u>Current Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>	<u>Current Annual Budget</u>	<u>% of Budget to YTD</u>
SPECIAL RESERVE EXPENSES					
MAINTENANCE AND EQUIPMENT EXPENSES					
70-20-5666-00 Facility and Campus	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,000.00	0.00
70-65-5667-00 Security Systems	0.00	0.00	0.00	0.00	0.00
70-65-5671-00 Furniture & Equipment	0.00	0.00	0.00	25,000.00	0.00
70-65-5674-00 Consulting	0.00	0.00	0.00	20,000.00	0.00
TOTAL MAINTENANCE AND EQUIP	0.00	0.00	0.00	60,000.00	0.00
RENOVATION COSTS					
70-65-5675-00 Renovation Project	29,055.28	321,143.08	1,805,571.82	1,000,000.00	32.11
70-65-5861-00 Interior Renovation	0.00	0.00	0.00	0.00	0.00
TOTAL RENOVATION COSTS	29,055.28	321,143.08	1,805,571.82	1,000,000.00	32.11
TOTAL SPECIAL RESERVE EXPENSES	29,055.28	321,143.08	1,805,571.82	1,060,000.00	30.30

Lisle Library District
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Vendor ID	Invoice/CM #	Line Description	Account ID	Account Description	Debit Amount	Credit Amount
Amalgamated	1857734005-1101	Admin Fees Amalgamated Bank of Chicago	10-35-5762-00 10-00-2610-00	Other Contr Services - A Accounts Payable	300.00	300.00
Amazon	103023	Books, Video Games, Equipment	10-50-5864-10	Books - Non Fiction	84.85	
			10-50-5865-10	Books - Adult/Teen Ficti	31.16	
			10-50-5895-40	A-V Mats - Adult Serv	27.50	
			10-60-5931-10	Programs - Adult Service	336.40	
			10-48-5823-20	Minor Equip - Adult Servi	139.99	
			10-50-5890-30	A-V Mats - Youth Serv	759.87	
			10-60-5931-30	Programs - Youth	361.29	
			10-48-5823-30	Minor Equipment - Youth	65.17	
			10-60-5940-30	Reader Services - Youth	213.14	
			10-25-5716-00	Kitchen Supplies	34.96	
			10-25-5713-00	Office Supplies	239.36	
			10-20-5663-00	Maint/Repairs-Genl repai	335.42	
			10-25-5717-00	Processing Supplies	293.34	
			10-48-5823-50	Minor Equip - Tech Servi	190.29	
			10-25-5718-00	Computer Supplies	189.78	
			10-80-5980-80	Restricted - Gifts	31.99	
		Amazon Capital Services	10-00-2610-00	Accounts Payable		3,334.51
B&T (C5223433)	103123	Continuations & Processing	10-50-5864-10	Books - Non Fiction	127.07	
		Baker & Taylor (C5223433)	10-25-5717-00	Processing Supplies	7.95	
			10-00-2610-00	Accounts Payable		135.02
B&T (L0334152)	103123	Circ & Processing	10-50-5864-10	Books - Non Fiction	238.49	
		Baker & Taylor (L0334152)	10-25-5717-00	Processing Supplies	21.52	
			10-00-2610-00	Accounts Payable		260.01
B&T (L5443202)	103123	Books - Fiction	10-50-5865-10	Books - Adult/Teen Ficti	29.15	
		Baker & Taylor (L5443202)	10-00-2610-00	Accounts Payable		29.15
Barnes, Jennifer	TNLLD110723	Program: Organizing for the Holiday Jennifer Barnes	10-60-5931-10	Programs - Adult Service	350.00	
			10-00-2610-00	Accounts Payable		350.00
Bear Landscape	12979	Landscape Services Bear Landscape	10-20-5662-00 10-00-2610-00	Maint Contr. - Landscap Accounts Payable	1,134.00	
						1,134.00
Case Lots	20946	Misc. Janitorial Supplies Case Lots Inc.	10-20-5663-00 10-00-2610-00	Maint/Repairs-Genl repai Accounts Payable	363.60	
						363.60
CCS	123090-09302023	Project Management CCS	70-65-5675-00 10-00-2610-00	Renovation Project Accounts Payable	1,710.00	
						1,710.00
Chicago Title	22002890LPC-12	Draws 20 & 21	70-65-5675-00	Renovation Project	800.00	

Lisle Library District
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Vendor ID	Invoice/CM #	Line Description	Account ID	Account Description	Debit Amount	Credit Amount
		Chicago Title and Trust Company	10-00-2610-00	Accounts Payable		800.00
Collazo, Karalyn	102423	ILA Conference Karalyn Collazo	10-40-5785-00 10-00-2610-00	Conferences - Staff Accounts Payable	249.80	249.80
Collazo, Karalyn	102623	ILA Conference Karalyn Collazo	10-40-5785-00 10-00-2610-00	Conferences - Staff Accounts Payable	285.34	285.34
Colley Elevator	250490	Elevator Inspection Colley Elevator Company	10-20-5664-00 10-00-2610-00	Maint/Repairs-Non Contr Accounts Payable	385.00	385.00
Culligan of Wheaton	103123	Water Culligan of Wheaton	10-25-5716-00 10-00-2610-00	Kitchen Supplies Accounts Payable	126.80	126.80
Current Technologie	732812	Monthly Network Monitoring Current Technologies Corporation	10-35-5763-00 10-00-2610-00	Other Contr Svcs-Tech Accounts Payable	285.00	285.00
Demco	7390344	Book Covers Demco	10-25-5717-00 10-00-2610-00	Processing Supplies Accounts Payable	185.07	185.07
Digital River	6703711850	C Cleaner - 3 Year Contract Digital River, Inc.	10-35-5763-00 10-00-2610-00	Other Contr Svcs-Tech Accounts Payable	2,431.10	2,431.10
EBSCO	1714847	Annual Renewal EBSCO	10-50-5900-20 10-00-2610-00	Periodicals - Adult Serv Accounts Payable	13,996.06	13,996.06
EBSCO	1714848	Annual Renewal EBSCO	10-50-5900-30 10-00-2610-00	Periodicals - Youth Accounts Payable	398.23	398.23
EBSCO	1714849	Annual Renewal EBSCO	10-50-5900-80 10-00-2610-00	Periodicals - Prof. Collec Accounts Payable	2,385.49	2,385.49
EBSCO	1720590	Travel & Leisure Subscription EBSCO	10-50-5900-20 10-00-2610-00	Periodicals - Adult Serv Accounts Payable	45.00	45.00
FNBO Billing - 1897	102723	Programs, Conferences, Supplies	10-25-5710-00	Postage and Shipping	83.25	
		Check Printing	10-25-5723-00		148.28	
		Other Contr Svcs - Libra	10-35-5764-10		84.46	
		Conferences - Staff	10-40-5785-00		500.00	
		A-V Mats - Adult Serv	10-50-5895-40		261.79	
		Programs - Adult Service	10-60-5931-10		292.07	
		Programs - Youth	10-60-5931-30		166.84	
		Online Marketing	10-60-5931-40		153.07	
		Community Relations	10-60-5931-50		2,125.50	

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Vendor ID	Invoice/CM #	Line Description	Account ID	Account Description	Debit Amount	Credit Amount
French Battlefields	1916	FNBO Billing Account	10-80-5981-80	Restricted - Per Capita	2,064.03	5,879.29
			10-00-2610-00	Accounts Payable		
Funny Valentine	122123	Presentation: Pearl Harbor - A Day of Infamy French Battlefields	10-60-5931-10	Programs - Adult Service	175.00	175.00
			10-00-2610-00	Accounts Payable		
Garvey's	PINV2484115	Program: Holiday Traditions from the Radio's Golden Age Funny Valentine Press	10-60-5931-10	Programs - Adult Service	300.00	
			10-00-2610-00	Accounts Payable		300.00
Garvey's	PINV2493942	Laminare Roll Garvey's Office Products	10-60-5940-30	Reader Services - Youth	191.18	191.18
			10-00-2610-00	Accounts Payable		
Garvey's	PINV2495072	Office Supplies Garvey's Office Products	10-25-5713-00	Office Supplies	60.78	60.78
			10-00-2610-00	Accounts Payable		
Groot	11544209T098	Crafts Garvey's Office Products	10-60-5931-30	Programs - Youth	57.49	57.49
			10-00-2610-00	Accounts Payable		
Hayes, Sandy	102823	Rubbish Groot, Inc.	10-20-5665-00	Rubbish Removal	289.84	289.84
			10-00-2610-00	Accounts Payable		
IHLS - OCLC	28369	Plants Sandy Hayes	10-80-5980-80	Restricted - Gifts	7.53	7.53
			10-00-2610-00	Accounts Payable		
IHLS - OCLC	29095	OCLC Service Fee IHLS - OCLC	10-50-5871-20	Document Delivery	24,264.26	24,264.26
			10-00-2610-00	Accounts Payable		
Ingram	110123	Replacement Cost of Lost ILL Item IHLS - OCLC	10-50-5871-20	Document Delivery	15.26	
			10-00-2610-00	Accounts Payable		15.26
Ingram Express	110123	Books & Processing	10-50-5865-10	Books - Adult/Teen Ficti	5,749.88	
			10-50-5864-10	Books - Non Fiction	6,402.51	
Innovative Users	1775	Ingram Library Services, Inc.	10-50-5863-30	Books - Youth Serv	3,591.91	
			10-50-5895-40	A-V Mats - Adult Serv	358.47	
			10-50-5863-20	Literacy/ESL	194.50	
			10-25-5717-00	Processing Supplies	2,276.25	18,573.52
			10-00-2610-00	Accounts Payable		
Ingram Express	110123	Books	10-50-5865-10	Books - Adult/Teen Ficti	42.00	
			10-50-5864-10	Books - Non Fiction	74.22	
Innovative Users	1775	Ingram Library Services, Inc.	10-00-2610-00	Accounts Payable		116.22
Innovative Users	1775	Institutional Membership Innovative Users Group	10-40-5783-00	Dues - Staff	125.00	
			10-00-2610-00	Accounts Payable		125.00

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Vendor ID	Invoice/CM #	Line Description	Account ID	Account Description	Debit Amount	Credit Amount
Interior Investments	186013	Furniture Interior Investments, LLC	70-65-5675-00 10-00-2610-00	Renovation Project Accounts Payable	1,209.48	1,209.48
Kanopy	373225-PPU	Kanopy Kanopy, Inc.	10-50-5899-20 10-00-2610-00	Digital Content Accounts Payable	379.00	379.00
Kocemba, Yolanda	102823	ESL for You! Teacher Stipend Yolanda Kocemba	10-50-5863-20 10-00-2610-00	Literacy/ESL Accounts Payable	114.00	114.00
Konica Minolta Busin	290195510	#C458 Usage Konica Minolta Business Solutions	10-48-5845-00 10-00-2610-00	Equip Maint/Repr-Contr- Accounts Payable	217.94	217.94
Konica Minolta Busin	9009591420	Printer Maintenance Konica Minolta Business Solutions	10-48-5845-00 10-00-2610-00	Equip Maint/Repr-Contr- Accounts Payable	172.32	172.32
LIMIRICC PHIP Healt	110623	November Premium	10-10-5621-10 10-10-5621-20 10-10-5621-30 10-10-5621-50 10-10-5621-60 10-00-2610-00	Hosp. Ins. - Admin Hosp. Ins. - Adult Serv. Hosp. Ins. - YS Hosp. Ins. - Tech Hosp. Ins. - Circ Accounts Payable	5,810.21 8,282.04 4,853.22 2,958.06 7,491.79	29,395.32
Mathisen, Martina	3509	In-Service Day Presenter Martina Mathisen	10-40-5787-00 10-00-2610-00	Staff Development Accounts Payable	700.00	700.00
Metalmaster	16047	Gutter Cleaning & Maintenance Metalmaster Roofmaster Inc.	10-20-5664-00 10-00-2610-00	Maint/Repairs-Non Contr Accounts Payable	6,061.00	6,061.00
Metalmaster	16189	Gutter Cleaning & Maintenance Metalmaster Roofmaster Inc.	10-20-5664-00 10-00-2610-00	Maint/Repairs-Non Contr Accounts Payable	1,410.00	1,410.00
Midwest Tape	504576392	Hoopla Midwest Tape	10-50-5899-20 10-00-2610-00	Digital Content Accounts Payable	4,825.69	4,825.69
Midwest Tape 2516	110123	CD Books Midwest Tape (2516)	10-50-5895-40 10-00-2610-00	A-V Mats - Adult Serv Accounts Payable	1,224.52	1,224.52
Midwest Tape 7288	110123	DVDs, Blu-rays & Processing Midwest Tape (7288)	10-50-5895-40 10-25-5717-00 10-00-2610-00	A-V Mats - Adult Serv Processing Supplies Accounts Payable	1,799.25 453.02	2,252.27
Midwest Tape 7289	110123	Processing Midwest Tape (7289)	10-25-5717-00 10-00-2610-00	Processing Supplies Accounts Payable	176.99	176.99

Lisle Library District
Accounts Payable - November 15, 2023

Vendor ID	Invoice/CM #	Line Description	Account ID	Account Description	Debit Amount	Credit Amount
Midwest Tape 7291	110123	DVDs, Blu-rays & CD Books Midwest Tape (7291)	10-50-5890-30 10-00-2610-00	A-V Malls - Youth Serv Accounts Payable	14.99	14.99
NewsBank	552987	Daily Herald Online NewsBank Inc.	10-50-5869-20 10-00-2610-00	Internet Licensed DBase Accounts Payable	2,531.00	2,531.00
OverDrive	23400457	CPC OverDrive, Inc.	10-50-5899-20 10-00-2610-00	Digital Content Accounts Payable	992.89	992.89
Pieper Electric	PJ99000940	Electrical Outlets Public Service Desks Pieper Electric, Inc.	70-65-5675-00 10-00-2610-00	Renovation Project Accounts Payable	2,560.00	2,560.00
RAILS	11724	Illinois Library Presents RAILS	10-60-5931-10 10-00-2610-00	Programs - Adult Service Accounts Payable	685.00	685.00
RAILS	11780	Creative Bug RAILS	10-50-5869-20 10-00-2610-00	Internet Licensed DBase Accounts Payable	1,000.00	1,000.00
Sendra Service	231522	East Side Temperature Sensor Sendra Service Corp.	10-20-5664-00 10-00-2610-00	Maint/Repairs-Non Contr Accounts Payable	1,229.00	1,229.00
Zarat, Teri	102523	ILA Conference Teri Zarat	10-40-5785-00 10-00-2610-00	Conferences - Staff Accounts Payable	545.83	545.83
					136,941.79	136,941.79

PRIOR MONTHS BILLS PAID BETWEEN OCTOBER 2023 AND NOVEMBER 2023			
BOARD MEETINGS THAT NEED APPROVAL AT THIS TIME.			
Check #	Vendor		Amount
HSA	Salaries 10/13/2023		65932.24
HSA	IL Child Support	Child Support Withheld	300.00
HSA	IL Dept. of Revenue	State Tax Withheld	4182.56
Auto W/D	Howard Simon & Associates	PR Serv. - 10/13/2023	887.49
HSA	EFTPS/Electronic Tax Payment 10/13/2023	Fed Tax \$8191.93	21951.78
		FICA W/H \$6879.93	
		FICA Lib \$6879.92	
HSA	Salaries 10/31/2023		64553.60
HSA	IL Child Support	Child Support Withheld	300.00
HSA	IL Dept. of Revenue	State Tax Withheld	4094.05
Auto W/D	Howard Simon & Associates	PR Serv. - 10/31/2023	46.29
HSA	EFTPS/Electronic Tax Payment 10/31/2023	Fed Tax \$8014.50	21490.92
		FICA W/H \$6738.20	
		FICA Lib \$6738.22	
Wired	IMRF	IMRF W/H \$8444.18	11757.06
		IMRF Lib \$3312.88	
		Sub Total	195495.99
Check #	Vendor	Description	Amount
7525	AFLAC (G6920)	Payroll Withholding	111.41
7526	Albertsons Safeway	Meeting Supplies	33.40
7527	Allegra	Envelopes	316.69
7528	Anderson Pest Solutions	Pest Control	157.10
7529	Awarding You	Plaque	60.00
7530	Chicago Metro Fire Prevention	Fire Prevention & Quarterly Monitoring	2,460.69
7531	ComEd	Usage	2,898.76
7532	Compact Disc Source	Music CDs & Processing	715.92
7533	Delta Dental - Risk	November Premium	2,027.07

7534	Demco	Shelving Unit	885.58
7535	Eco Clean Maintenance	Janitorial Services	2,895.00
7536	Garvey's Office Products	Binders, Labels, Label Tape & Misc. Supplies	169.39
7537	Home Depot Credit Services	Misc. Janitorial Supplies	74.01
7538	IHLS - OCLC	Replacement Cost of Lost ILL Item	15.26
7539	Konica Minolta Premier Finance	#C227 Lease	60.00
7540	Nadeau's Ice Sculptures, Inc.	Winter Read Kick-off - Ice Carving	2,095.00
7541	NCBERS Group Life Ins	Payroll Withholding	48.00
7542	New Reader Press	News for You Subscription	162.50
7543	NICOR	Usage	232.37
7544	OverDrive, Inc.	Advantage & CPC	3,047.18
7545	Peregrine, Stime, Newman, Ritzman	Legal Services	787.50
7546	Justin Procter	Mileage Reimbursement	6.68
7547	Sandra Service Corp.	Compressor & Sensor	2,480.50
7548	Sikich LLP	Accounting Services	8,122.00
7549	Staples Advantage	Copier Paper & Misc. Office & Kitchen Supplies	720.06
7550	Stephens Plumbing & Heating	East End Restroom Repairs	219.00
7551	SWAN	Reciprocal Borrowing Loss	11.00
7552	Thomas Klise / Crimson Multimedia	Video Games	2,843.78
7553	Toshiba America Business Solutions	Quarterly Maintenance Public Floor Photocopier	129.68
7554	Unique	Sept. 2023 Placements	75.90
7555	Verizon	Phones & Hotspots	1,598.83
7556	Village of Lisle	Monthly Internet Service	450.00
7557	Village of Lisle	Usage	36.24
		Sub Total	\$ 35,946.50
		TOTAL	\$ 231,442.49
Wire Transfer	Camosy Incorporated	Construction Draw #20 - 10/19/23	\$ 31,558.28

Monthly Circulation Report - October 2023

	Checkouts	Renewals	Oct-23 TOTALS	YTD FY 22/23	YTD FY 23/24	YTD % Change	
Adult Non-Print	2,423	2,661	5,084	16,813	20,723	23.26%	
Adult Print	4,526	3,954	8,480	26,705	36,268	35.81%	
Adult Total	6,949	6,615	13,564	43,518	56,991	30.96%	
YS Non-Print	567	996	1,563	5,170	7,325	41.68%	
YS Print	7,195	6,237	13,432	50,315	58,530	16.33%	
Total YS	7,762	7,233	14,995	55,485	65,855	18.69%	
Digital Media							
Overdrive	4,858		4,858	15,910	19,795	24.42%	
hoopla	2,204		2,204	6,217	9,253	48.83%	
Overdrive Magazines	673		673	557	1,103	98.03%	
PressReader	650		650	1,769	3,124	76.60%	
Kanopy	292		292	800	1,209	51.13%	
Total Digital	8,677	0	8,677	25,253	34,484	36.55%	
Subtotal Print + Non-Print/Digital	23,388	13,848	37,236	124,256	157,330	26.62%	
Computer/Tech Sessions Logins	1,152		1,152	3,163	4,686	48.15%	
Database Usage/Unique Logins	6,767		6,767	14,574	24,448	67.75%	
Wireless Use	1,209		1,209	1,229	4,303	250.12%	
ScannX sessions/jobs	193		193	600	1,330	121.67%	
Museum Adventure Passes	35		35	192	182	-5.21%	
Total IT/Resource Sessions	9,356	0	9,356	19,758	34,949	76.89%	
Total Circulation	32,744	13,848	46,592	144,014	192,279	33.51%	
Borrower Information	Oct. 2023 Total	YTD 22/23	YTD 23/24	YTD % Change			
New Library Cards Added	143	524	761	45.23%			
Monthly Borrowers	2,800	9,324	11,750	26.02%			
Total # Registered Borrowers	9,024	8,279	9,024	9.00%			
InterLibrary Loans							
Materials Sent *	48	0	215	100.00%			
Materials Received	333	1,468	1,446	-1.50%			
Polaris/Catalog Holds							
Holds Placed	3,107	11,444	12,048	5.28%			
Holds Checked Out	2,513	8,582	9,593	11.78%			
Pick-Up Window Service Stats **							
# of Patrons/Users	31	N/A	127	--			
# of Items Picked Up/Checked Out	88	N/A	412	--			
* Temporarily suspended during building renovation; re-introduced in June 2023.					** This service began in April 2023.		

Lisle Library District - Program and Service Statistics - October 2023

Library Event Statistics										
	Library Wide	Adult	Youth	TS/Circ	Literacy	TOTAL	YTD FY22/23	YTD FY23/24	% Change	
Staff Facilitated Programs		6	38	9	2	55	242	246	1.65%	
Attendees		65	557	12	14	648	2,987	3,139	5.09%	
Computer/Technology Programs		2	0			2	19	10	-47.37%	
Attendees		6	0			6	42	78	85.71%	
Performer/Speaker/Author		4	0			4	11	14	27.27%	
Attendees		21	0			21	187	235	25.67%	
LLD Events (SumRd, RSG, NatLibWk, whole Lib event)	0					0	0	1	100.00%	
Attendees	0					0	0	900	100.00%	
Total Number of Programs	0	12	38	9	2	61	272	271	-0.37%	
Total Patrons Served by Programming	0	92	557	12	14	675	3,216	4,352	35.32%	
Reference Questions		1,975	1,098	963		4,036	15,286	17,153	12.21%	
Volunteer Hours		5.00	38.00			43.00	22.50	466.50	1973.33%	
Notary Service	72					72	75	165	120.00%	
LLD Kindness Cards **		25	46			71	N/A	341	--	
Outreach Service Statistics										
Outreach Visits		0	4	0		4	37	22	-40.54%	
Patrons Served by Outreach Visits		0	111	0		111	1,946	2,694	38.44%	
Home Delivery Dates		2				2	9	9	0.00%	
Patrons Served via Home Delivery		98				98	385	409	6.23%	
Total Outreach Programs		2	4	0		6	46	31	-32.61%	
Total Patrons Served with Outreach Services		98	111	0		209	2,331	3,103	33.12%	
Civic Facility Use										
Literacy/Tutoring Room Use (patron count)	21						0	99	100.00%	
Number of Outside Groups Using Meeting Space	40						0	115	100.00%	
Patrons Entering Building	12,370						35,246	50,822	44.19%	
Friend's Sponsored Programs	0						0	0	--	
Attendees	0						0	0	--	
Social Media Use										
Facebook (daily page consumption)	1,173						4,453	4,115	-7.59%	
X (f.k.a. Twitter) Followers	1,055						990	1,055	6.57%	
Instagram Likes	847						1,800	2,602	44.56%	
Flickr Views	22,258						36,563	45,871	25.46%	
YouTube Views	7,087						27,878	33,097	18.72%	
eBlast Engagement *	1,697						N/A	3,080	--	
Total LLD App Downloads	768						526	768	46.01%	
Total LLD App Sessions	3,942						7,265	15,148	108.51%	

* eBlast Engagement statline added January 2023. ** LLD Kindness Cards reintroduced in May 2023.



LLD Decennial Committee Introduction

On June 10, 2022, Governor Pritzker signed the Decennial Committee on Local Government Efficiency Act into law. This law requires all Illinois local governments that impose a tax to convene a committee to study and report on local government efficiency.

Under this law, impacted local governments must:

- Form a Committee to study local efficiencies and meet for the first time no later than June 10, 2023
- Have the Committee meet at least three times
- Prepare a written report with recommendations (if any) on efficiencies and increased accountability
- File the report with the County no later than 18 months after the first Committee meeting.

The Committee's membership must include the elected or appointed members of the governing body. It must include the chief executive officer and another officer of the local government. The Committee must also include at least two residents within the District served by the local government who are appointed by the Committee Chair. Committee members are not compensated but can be reimbursed for any Committee-related expenses.

The Committee is required to meet at least three times, with the first meeting occurring no later than June 10, 2023. The committee meeting can be the same day as the governing body's board meeting and be a part of the regular board meeting. All requirements of the Open Meetings Act apply.

*

Following this introduction, is a draft of what may be included in the final report to the County. RAILS provided an outline of what libraries may include in such a report. There is no definitive template for the report on efficiencies, however, the following does touch upon financial, operational, and aspirational activities. Committee members will be relied upon to hone the following draft and to come to the third meeting with additional ideas.

LISLE LIBRARY DISTRICT REPORT FOR COMPLIANCE WITH DECENNIAL COMMITTEES ON LOCAL GOVERNMENT EFFICIENCY ACT

1. Unit of government

- a. Name of Library: Lisle Library District (LLD)
- b. Address of Library Office: 777 Front Street, Lisle, IL 60532

2. Information about the Library

- a. The LLD is located in DuPage County.
- b. The population of the District is 30,281 (2020 Census).
- c. We currently have 48 employees.
- d. Our annual budget for FY23/24 is: \$4,649,560.00.
- e. The LLD owns the following properties:
 - 777 Front Street- 3.32 acres – Library facility
 - 4931 Kingston- .73 acres – vacant lot
 - 725 Front Street- 1.05 acres – vacant lot

3. Information about the LLD Decennial Committee

a. Committee Members:

- Board President: Marjorie Bartelli
- Trustee: Vice President, Emily Swistak
- Trustee: Treasurer, Karen Larson
- Trustee: Secretary, Liz Sullivan
- Trustee: Debbie Breihan
- Trustee: Vanessa Berry
- Trustee: Josh Martin
- Executive Director: Tatiana Weinstein
- Assistant Director: William Savage
- **Library-District** Resident: Lorna Turner
- **Library-District** Resident: John McCabe

b. Meeting Dates

- First Meeting (*must have occurred prior to June 10, 2023*): May 17, 2023
- Second Meeting: August 16, 2023
- Third Meeting: November 15, 2023
- **Fourth Meeting** _____

4. Core Programs or Services Offered by the LLD

- a. The LLD offers the following core services and programs:
Library cards, WiFi access/printing, Voter registration, Notary public, Readers Advisory/**Reference**, Book groups, Storytimes for children, Home delivery, Low-vision support equipment, Interlibrary loan, Meeting room use, Public computers, Public scanners, Programming for all ages, Outreach services, English language development services, Instructional classes, Art gallery, Seed collection, Community pass programs, Pick-up window service, Digital and physical materials, **Youth indoor play area, Teen Space, Vehicle license sticker program, Study spaces, and Outdoor seating/programming space.**
- b. Other core services/programs we could possibly provide:

5. Awards and Recognitions

The LLD has received the following **recent** awards, distinctions, and recognitions:
Annual Illinois Per Capita Grant funding, DuPage Foundation Arts grant (2022), Lisle Community Service Corporation grant via Friends of the Lisle Public Library District (2022).

6. Intergovernmental/System Partnerships

The LLD partners with the following entities:

- RAILS – Reaching Across Illinois Libraries System -- includes Interlibrary delivery, Continuing education and consulting resources to library employees and trustees, Shared catalog and cataloging support, e-content services, Museum and attractions pass program, Group purchases and vendor discounts, Networking opportunities for library employees, Targeted grant funding to member libraries.
- OCLC -- Online Computer Library Center, a, "nonprofit, membership, computer library service and research organization dedicated to the public purposes of furthering access to the world's information and reducing information costs."

- Village of Lisle, Lisle Park District, Lisle School District 202, Naperville School District 203, Lisle **Woodridge** Fire District, Lisle Police, Lisle Township

Our Library's efficiency has increased through intergovernmental cooperation in the following ways:

- Interlibrary loans via resource sharing using OCLC, SWAN system services
- Cost sharing on programs with intergovernmental partners
- Quarterly meetings with intergovernmental partners: sharing community information, emergency planning, and future partnership opportunities

7. **Community Partnerships**

The LLD partners with the following organizations:

Friends of the Lisle Public Library District, Lisle Woman's Club, Lisle Heritage Society, Lisle Library Foundation, Lisle Community Service Corporation, Lisle Lion's Club, Lisle Kiwanis Club, **local legislative offices, and various local businesses.**

8. **Review of Laws, Policies, Rules and Procedures, Training Materials, and other Documents**

The Committee has reviewed the following, non-exhaustive list of laws, policies, and training materials applicable to the Library and its compliance with Decennial Committee on [Local Government Efficiency Act](#):

State laws applicable to Libraries, [Illinois Local Government Efficiency Act](#), Illinois Open Meetings Act (LLD Trustees have completed OMA training), LLD Policy 907: Public Comment, Reports on government efficiency, including "*Local Government Efficiency and Size in Illinois: Counting Tax Revenues, Not Governments*" by Wendell Cox (2016), Article re Cox report: <https://www.sj-r.com/story/opinion/columns/2019/08/24/local-government-consolidation-would-not/4393507007/>;

9. **Efficiency implementations/projects:**

- Reduced levy 2017, 2018, 2019 – flat in 2020
- Fiscally responsible renovation in 2023; complete renovation
- Record all meetings; provides access to public who cannot physically attend meetings
- Optimized parking/entrances; dual entrances with majority of parking spaces near
- Pickup window; providing safe, convenient access for patrons in vehicles
- Replaced all Library lighting with LED efficient systems
- Installed automated material handler (AMH) to sort returned materials
- Have 4 self-check kiosks for patron use

- Utilize outsourced Financial Advisor; board reporting and accounting
 - Utilize outsourced Technology; network monitoring, cloud, and managed services
 - Improved access: two elevators, automatic door openers
 - Enhanced security system to connect with emergency services and to surveil property
 - **Annual audit performed by outsourced vendor; comprehensive reporting to Board of Trustees.**
 - **Invoices and payments are reviewed and approved by Department Heads, Assistant Director, Director, and Trustees ensuring accuracy and accountability.**
 - **Library has weekly leadership team meetings with Department Directors where policies and procedures are reviewed, and has monthly all-staff meetings where relevant operational information is shared. All-staff meetings also offer an opportunity for staff feedback.**
10. **Recently** modernized policies: 430 Equity, Diversity, & Inclusion, 201 Trustee Code of Conduct & Ethics, 901 Sexual Harassment, 705 Construction, Capital Improvements, and Contractual Services, 710 Fund Balances, 720 Investments, 735 Donations & Gifts, **340 Internet Access & Public Computer Use, 610 Patron Code of Conduct, and 650 Use of Meeting & Study Rooms.**
11. **Additional ideas for improving efficiencies**
- **automatic Library card renewal service**
 -
12. **Summary of Committee's Recommendations Regarding Increased Accountability and Efficiency:**
- -

Submitted by: _____
Chairwoman Marjorie Bartelli, Decennial Committee

Date of Committee Approval of Report: _____



November Board Report (11/10/2023)

A. Close-Out Progress Update

- Overall Close-out, Punchlist and Corrective Work is ongoing:
 - AV system is installed in the meeting room!
 - LLD/CCS punchlist update walk scheduled for week of 11/13
- Added Scope status updates:
 - Added End Panels for the book holds area ordered (expected to be received last month)
 - Quotes being considered for additional signage (included in budget)
- Incomplete work including:
 - Camasy incomplete work is substantially complete now and to be confirmed the week of 11/13

B. Project Cost Summary – Tracking on Budget

Approved Total Project Budget: \$7.7M

Expenditures Summary					
Project Component	Concept Phase Budget (a)	Anticipated Cost Update (thru 11/10/2023)		Committed to Date (thru 11/10/2023)	
		\$	Change from Budget (\$)	Contracted (\$)	Expenditures (\$)
E-000: Land Cost					
E-000.1: Land Cost	\$0	\$0	\$0	\$0	\$0
E-000: Land Cost Total	\$0	\$0	\$0	\$0	\$0
E-100: Bond Cost					
E-100.1: Financing Costs	\$15,000	\$0	-\$15,000	\$0	\$0
E-100: Bond Cost Total	\$15,000	\$0	-\$15,000	\$0	\$0
E-200: Building Costs					
E-200.1: Building Construction	\$5,669,200	\$5,754,651	\$85,451	\$5,754,651	\$5,529,643
E-200.2: Environmental Remediation	\$0	\$39,020	\$39,020	\$39,020	\$39,020
E-200.3: Site Utilities	\$0	\$0	\$0	\$0	\$0
E-200.4: Permitting and Zoning Fees	\$60,782	\$7,000	-\$53,782	\$2,580	\$1,110
E-200: Building Costs Total	\$5,729,982	\$5,800,671	\$70,689	\$5,796,250	\$5,569,773
E-300: Soft Costs					
E-300.1: Professional Service Costs	\$924,810	\$914,193	-\$10,617	\$910,419	\$881,227
E-300.2: Fixtures, Furnishing & Equipment	\$840,000	\$859,049	\$19,049	\$839,686	\$829,053
E-300.3: Other Owner Soft Costs	\$0	\$4,977	\$4,977	\$4,977	\$4,977
E-300: Soft Costs Total	\$1,764,810	\$1,778,219	\$13,409	\$1,755,083	\$1,715,257
E-400: Contingency					
E-400.1: Owner Contingency	\$190,208	\$121,110	-\$69,098	\$0	\$0
E-400: Contingency Total	\$190,208	\$121,110	-\$69,098	\$0	\$0
Project Expenditure Totals	\$7,700,000	\$7,700,000	\$0	\$7,551,333	\$7,285,030

#1

Variance \$ from Budget Notes (New Only):

#1 Contingency Increase due to unused FF&E allowances

Lisle Library District
North Main Entry Capital Improvement Project



November Board Report (11/10/2023)

Invoices sent for processing since last Board Meeting:

Categories	Invoice #	Invoice Value
E-200: Building Costs		
E-200.1: Building Construction		
Pieper Power	PJ99000940	\$ 2,560.00
E-300: Soft Costs		
E-300.1: Professional Service Costs		
Chicago Title and Trust	22002890LPC-12	\$ 800.00
E-300.2: Fixtures, Furnishing & Equipment		
Interior Investments	186013	\$ 1,209.48
Grand Total		\$ 4,569.48

C. Change Order Update

Following is a list of Construction (Camosy - General Contractor) change orders. Changes from last month are noted in **RED** text.

No New Camosy Change Orders!

Change Order Log Summary

Approved Change Orders:	\$ 418,682.20
Recommended for Board Approval:	\$ 0.00
Pending Change Orders:	\$ 0.00
Total:	\$ 418,682.20

Updated Change Order Log

Change Order	Current Cost	Notes
COR #1 thru #31, #33r #72 – From previous Board Meetings	\$ 418,682.20	Approved as recorded in past Board meetings

To: LLD Board of Trustees
From: Tatiana Weinstein | LLD Director
Date: November 10, 2023

November 2023 | DIRECTOR'S REPORT

Meetings:

Admin/Audit – Oct 16	All Staff – Oct 24	Patron – Nov 1
Dept. Dir. – Oct 17	Integrity Sign – Oct 24	Staff – Nov 9
LLD Board of Trustees – Oct 18	Lauterbach & Amen – Oct 24	Bartelli – Nov 9
All Amer Sign – Oct 20	LLD Pers/Pol Comm – Oct 26	Swistak – Nov 9
LLD Phys Plant Comm – Oct 23	MJB Design – Oct 30	

Sexual Harassment Prevention Training

As part of the Workplace Transparency Act (PA 101-0221), Illinois employers are required to provide employees annual training about how to recognize and prevent sexual harassment. LLD employees are required to complete this training per LLD Policy 901: Sexual Harassment. Ongoing training is important so that employees are aware of their rights, roles, and responsibilities.

The training explicitly defines the term *sexual harassment* and how to help prevent it. The training also advises the steps to take if an employee experiences harassment or witnesses someone else being harassed. All training shall be completed before the end of the calendar year.

The LLD Board of Trustees adopted Policy 901 in 2017 to also include training for Trustees so that the governing body understands that the workplace should be free of unlawful discrimination and harassment. Training modules will be emailed to all LLD employees and Trustees. The LLD will receive notification that each participant has completed the training.

LLD Annual Audit

LLD Administration completed its participation in the annual audit field work with Lauterbach & Amen (L&A). Field work includes providing the auditors with bank statements, reconciliations, cash receipts, payroll and benefit documentation, monthly financial statements, IMRF contributions, various invoices, and other relevant financial information. It is a detailed and wide-ranging effort. Business Office Manager Kilcran and I participated in a risk/fraud assessment via L&A to ensure we have the proper protocols in place to reduce risk. LLD IT Manager Hayes also completed a risk assessment for technology per L&A.

LLD Administrative staff had numerous in-person meetings and phone consultations with the audit team as well as a comprehensive closing meeting about the final draft that will be presented to the LLD Board of Trustees at the November Board meeting.

*To: LLD Board of Trustees
From: Tatiana Weinstein | LLD Director
Date: November 10, 2023*

LLD Levy

The LLD Administration drafted its annual levy ordinance which appears in the November Board packet. Administrative staff have consulted with the LLD attorney and outsourced financial vendors to ensure that the ordinance is fiscally sound. Administration utilized the current adopted B&A, the adopted Working Budget, last year's DuPage County final extension documents, and the renovation's financial plan to draft the ordinance.

A comprehensive overview and associated documents accompany LLD Tax Levy Ordinance 23-05 within the packet.

LLD Committee Work

In late October, the LLD Physical Plant and Personnel & Policy Committees met for the first time in a number of months, with new Trustee members in attendance.

The Physical Plant Committee reviewed remaining facility recommendations per a 2019 facility assessment performed by FQC. The Committee also had preliminary discussion about updating the Special Reserve Ordinance. The Committee also heard about a few non-renovation related facility repair/replacement projects from Assistant Director Savage.

The Personnel & Policy Committee reviewed and edited four policies for Board consideration: Policy 340: Internet Access & Public Computer Use, Policy 610: Patron Code of Conduct, Policy 650: Use of Meeting Space, and Policy 735: Donations & Gifts.

Prior to Committee review, relevant policies are first discussed amongst Department Directors in an Administrative meeting and then researched and drafted by the Director. In Committee, members are apprised of current policies, shown documents with newly drafted work, and are provided clean versions of drafts. Members discuss the drafts, provide recommended edits, and come to consensus regarding forwarding drafts to the LLD Board of Trustees for approval. It's an effective process that encourages input from a variety of voices. There are four, Committee reviewed, draft policies within the November Board packet.

Respectfully submitted,



Tatiana Weinstein

November 2023 Assistant Director Report

Meetings/Virtual Meetings

- Delta Building Technologies- Oct 17
- Communico- Oct 19
- Lauterbach and Amen- Oct 24
- LibCal- Oct 25
- Eco Clean- Oct 25
- Terrance Electric- Oct 26
- Delta Building Technologies- Nov 1
- BluSky- Nov 1
- Library Market- Nov 1
- Event Team Meeting- Nov 2
- Terrance Electric- Nov 3
- ACG- Nov 6,7
- Sikich- Nov 8
- Kone, Colley- Nov 15

Meetings

I met with representatives from Delta Building Technologies to discuss the BAS software. They assessed our current situation, and will present a series of options they recommend to resolve recurring problems.

I met with representatives from three companies that offer library event calendar products. I am working with department heads to make a recommendation before our current product, Evanced, is retired in spring.

Facility

ACG was out several times this month for the final installment and programming of the A/V functionality in the meeting rooms. I have been trained on how to use the new equipment, and am preparing to train appropriate staff.

Lighting issues in the North parking lot were noticed last month. Terrance electric came out and was able to discover the source of the problem. The matter was properly addressed, and the parking lot lights all currently function.

The event team met at the beginning of November to finalize activities for our upcoming winter read event. The event will take place on December 8, and will feature ice sculpting, a Storytime, crafts, and cupcakes. We will meet again before the event to schedule staff, confirm the layout of the event, and discuss events for next spring.

Respectfully Submitted,



Will Savage
Assistant Director



November 5, 2023

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lisle Library District (the Library), of Lisle, Illinois for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 5, 2023. 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 the Library are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2023. We noted no transactions entered into by the Library 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 estimates affecting the governmental activities' financial statements were:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets, the net pension liability is based on estimated assumptions used by the actuary, and the total OPEB liability is based on estimated assumptions used by the actuary. We evaluated the key factors and assumptions used to develop the depreciation expense, the net pension liability, and the total OPEB liability estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

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. Any material misstatements detected as a result of audit procedures were corrected by management.

Lisle Library District
Lisle, Illinois
November 5, 2023
Page 2

Significant Audit Findings - Continued

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 5, 2023.

Management Consultations with Other Independent Auditors

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 Library'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 Library'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 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 other supplementary information and supplemental schedules, 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 the 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.

Lisle Library District
Lisle, Illinois
November 5, 2023 Page
3

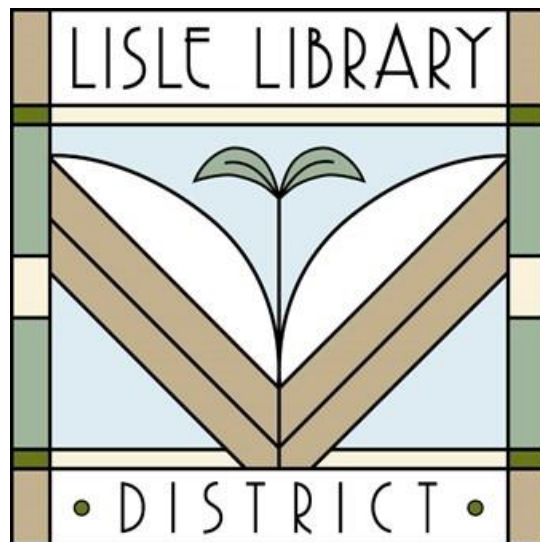
Restrictions on Use

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

We wish to express our gratitude to the Board of Trustees and staff (in particular the Finance Department) of the Lisle Library District of Lisle, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS
MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

777 Front Street
Lisle, IL 60532
Phone: 630.971.1675
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www.lislelibrary.org



November 5, 2023

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

In planning and performing our audit of the financial statements of the Lisle Library District (the Library) of Lisle, Illinois, for the year ended June 30, 2023, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Finance Committee, Board of Trustees, management, and others within the Lisle Library District.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Library personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire Library staff.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATIONS

1. **GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS**

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, *Accounting Changes and Error Corrections*, which establishes accounting and financial reporting requirements for (a) accounting changes, and (b) the correction of an error in previously issued financial statements (error correction). Accounting changes are (a) changes in accounting principle, (b) changes in accounting estimates, or (c) changes to or within the financial reporting entity. Error corrections are (a) errors from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were issued, or (b) a change from (i) applying an accounting principle that is not generally accepted to transactions or other events that previously were

significant to (ii) applying a generally accepted accounting principle to those transactions or other events is an error correction. GASB Statement No. 100 requires that (a) changes in accounting principal and error corrections are reported retroactively, (b) changes in accounting estimates are reported prospectively, and (c) changes to or within the financial reporting entity should be reported by adjusting the current reporting period's beginning net position, fund balance, or fund net position, as applicable, for the effect of the change as if the change occurred as of the beginning of the reporting period. GASB Statement No. 100, Accounting Changes and Error Corrections is applicable to the Library's financial statements for the year ended June 30, 2024.

Recommendation

Lauterbach & Amen, LLP will work directly with the Library to review any accounting changes or error corrections to determine the appropriate financial reporting for these activities under GASB Statement No. 100.

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

CURRENT RECOMMENDATIONS - Continued

2. **GASB STATEMENT NO. 101 COMPENSATED ABSENCES**

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, *Compensated Absences*, which establishes standards of accounting and financial reporting for (a) compensated absences, and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits (OPEB). The statement requires that a liability should be recognized for any type of leave that has not been used at year-end if (a) The leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Examples of leave that should be reviewed, and potentially measured under GASB Statement No. 101 are vacation leave, paid time off leave, holiday leave, and sick leave. Examples of leave that are excluded from GASB Statement No. 101 are parental leave, military leave, and jury duty leave. GASB Statement No. 101, *Compensated Absences* is applicable to the Library's financial statements for the year ended June 30, 2025.

Recommendation

Lauterbach & Amen, LLP will work directly with the Library to review the new compensated absences and associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits criteria to determine the appropriate financial reporting for these activities under GASB Statement No. 101.

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

PRIOR RECOMMENDATION

1. **GASB STATEMENT NO. 96 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS**

Comment

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for Subscription-Based Information Technology Arrangements (SBITAs) by governments. It establishes uniform accounting and financial reporting requirements for SBITAs, improves the comparability of financial statements among governments that have entered into SBITAs, and enhances the understandability, reliability, relevance, and consistency of information about SBITAs. GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* is applicable to the District's financial statements for the year ended June 30, 2023.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new SBITA criteria in conjunction with the District's current arrangements to determine the appropriate financial reporting for these activities under GASB Statement No. 96.

Status

As the Library has no material SBITA's, there was no impact on the financial statements in the current year, therefore this comment is considered implemented. The Library and Lauterbach & Amen will continue to monitor leases in the future to determine if additional reporting is required. This comment is implemented and will not be repeated.

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS
ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

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**LISLE LIBRARY DISTRICT LISLE,
ILLINOIS**

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**LISLE LIBRARY DISTRICT LISLE,
ILLINOIS**

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FINANCIAL SECTION

This section includes:

- Independent Auditors' Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information
- Supplemental Schedules

INDEPENDENT AUDITORS' REPORT

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



INDEPENDENT AUDITORS' REPORT

November 5, 2023

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

Opinions

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 of Lisle, Illinois, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

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 of Lisle, Illinois, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Library, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern

for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Lisle Library District

Lisle, Illinois

November 5, 2023

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules, and GASB-required pension and other postemployment benefit (OPEB) reporting, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods

of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Lisle Library District

Lisle, Illinois

November 5, 2023

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lisle Library District of Lisle, Illinois' basic financial statements. The other supplementary information and supplemental schedules 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Management's Discussion and Analysis
June 30, 2023

Our discussion and analysis of the Lisle Library District's financial performance provides an overview of the Library's financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the Library's basic financial statements, which can be found in the basic financial statements section of this report.

FINANCIAL HIGHLIGHTS

- The net position decreased by \$142,812 for the year ended June 30, 2023 compared to a net position of \$12,517,834 on June 30, 2022.
- During the year, government-wide revenues totaled \$4,420,746, while government-wide expenses totaled \$4,563,558, resulting in a decrease to net position of \$142,812.

USING THIS ANNUAL REPORT

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

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

Government-Wide Financial Statements

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

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

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

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

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Management's Discussion and Analysis
June 30, 2023**

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

USING THIS ANNUAL REPORT - Continued

Fund Financial Statements

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

Governmental Funds

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

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

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

The Library adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

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.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Library, assets/deferred outflows exceeded liabilities/deferred liabilities by \$12,375,022.

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Management's Discussion and Analysis
June 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Net Position	
	2023	2022
Current and Other Assets		
Capital Assets	\$ 8,241,970	16,106,752
Total Assets	9,464,393	4,418,792
Deferred Outflows	17,706,363	20,525,544
Total Assets and Deferred Outflows	1,383,442	280,240
	19,089,805	20,805,784
Long-Term Debt Outstanding		
Other Liabilities		
Total Liabilities	1,830,079	1,522,859
Deferred Inflows	587,704	655,118
Total Liabilities and Deferred Inflows	2,417,783	2,177,977
	4,297,000	6,109,973
Net Position		
Net Investment in Capital Assets	6,714,783	8,287,950
Restricted		
Unrestricted		
	8,504,393	3,423,792
Total Net Position	360,054	316,989
	3,510,575	8,777,053

A large portion of the Library's net position, \$8,504,393, reflects its investment in capital assets (for example, land, construction in progress, buildings and improvements, library materials, and equipment and furnishings), less any related debt used to acquire those assets that is still outstanding. The Library uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion, \$360,054, of the Library's net position represents resources that are subject to external restrictions on how they may be used. The remaining \$3,510,575 represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

Management's Discussion and Analysis

June 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position	
	2023	2022
Revenues		
Program Revenues		
Charges for Services		
Operating Grants/Contributions	\$ 8,223	23,905
General Revenues	44,664	42,043
Property Taxes		
Personal Property Replacement	4,092,555	4,022,647
Interest Income (Loss)	60,640	53,649
Miscellaneous	176,834	(1,454)
Total Revenues	37,830	58,599
Expenses	4,420,746	4,199,389
Public Library		
Interest and Fiscal Charges Total		
Expenses	4,553,823	3,258,051
	9,735	8,538
Change in Net Position	4,563,558	3,266,589
Net Position - Beginning		
Net Position - Ending	(142,812)	932,800
Net position of the Library's governmental activities	12,517,834	11,585,034
Net position of the Library's governmental activities	12,375,022	12,517,834

Net position of the Library's governmental activities decreased from \$12,517,834 to \$12,375,022.

Revenues of \$4,420,746 fell short of expenses of \$4,563,558, resulting in a decrease to net position in the current year of \$142,812.

Governmental Activities

In the current year, governmental net position decreased \$142,812 or 1.1 percent. Expenses increased by \$1,296,969 in the current year (\$4,563,558 in 2023 compared to \$3,266,589 in 2022) mainly as a result in the increase in the net pension liability and related items for IMRF. This increase in expenses was offset by the overall increase in revenues of \$221,357, mainly due to increases in property taxes of \$69,908, in personal property replacement taxes of \$6,991, in interest income of \$178,288, and in miscellaneous revenues of \$20,769.

Governmental Activities - Continued

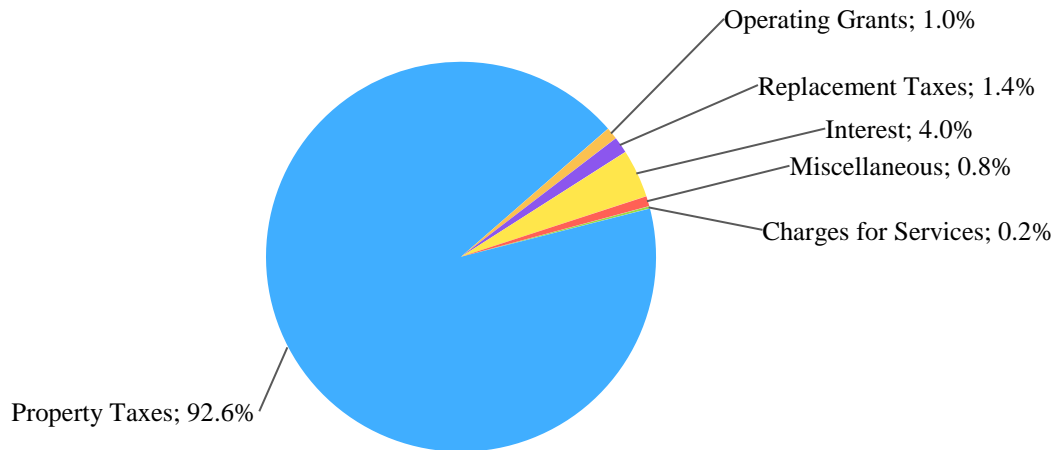
**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Management's Discussion and Analysis
June 30, 2023**

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

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

Revenues by Source - Governmental Activities



The Library primarily relies on general revenues such as property taxes and personal property replacement taxes. In 2020, the Library abolished overdue fines which has affected desk revenue over the years. The Library regularly seeks grant opportunities and has relied on fundraising efforts to supplement revenues.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds

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

As of the end of the current fiscal year, the governmental funds reported combined ending fund balances of \$3,419,099 which is 59.4 percent lower than last year's ending fund balance of \$8,430,363.

The General Fund reported a decrease of \$780,262 and included a transfer to the Special Reserve Fund of \$1,100,000. The Special Reserve Fund reported a decrease of \$4,274,067, including the transfer from the General Fund of \$1,100,000. In the current year, total governmental fund balances decreased by \$5,011,264.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Management's Discussion and Analysis
June 30, 2023

The General Fund actual revenues were higher than budgeted revenues. Actual revenues for the current year were \$4,084,692, compared to budgeted revenues of \$3,967,160. This resulted mainly from higher than expected replacement taxes of \$38,844 and interest income of \$85,437.

The General Fund actual expenditures were lower than budgeted expenditures. Actual expenditures totaled \$3,764,954 while budgeted expenditures totaled \$4,212,260. This resulted primarily from controlled spending in all expenditure categories, and the retirements of employees replaced by staff who were compensated at a lower rate of pay.

CAPITAL ASSETS

The Library's net investment in capital assets for its governmental activities as of June 30, 2023 was \$9,464,393 (net of accumulated depreciation). This net investment in capital assets includes land, construction in progress, buildings and improvements, library materials, and equipment and furnishings.

	<u>Capital Assets - Net of Depreciation</u>	
	<u>2023</u>	<u>2022</u>
Land	\$ 535,528	535,528
Construction in Progress	—	2,009,318
Library Materials	718,551	828,255
Buildings and Improvements	7,604,116	959,682
Equipment and Furnishings	606,198	86,009
Total	<u>9,464,393</u>	<u>4,418,792</u>
This year's additions to capital assets included:		
Buildings and Improvements	\$ 4,853,824	
Library Materials	297,946	
Equipment and Furnishings	603,123	
	<u>5,754,893</u>	

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

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Management's Discussion and Analysis
June 30, 2023

DEBT ADMINISTRATION

At year-end, the Library had total outstanding debt of \$960,000 as compared to \$995,000 the previous year, a decrease of 3.5 percent. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding	
	2023	2022
<hr/>		
Debt Certificates	\$ 960,000	995,000
<hr/>		
The District maintains an Aa1 rating from Moody's for general obligation debt. This rating has not changed. State statutes limit the amount of general obligation governmental entity may issue to 2.875 percent of its total assessed valuation. The current debt limit for the District is \$39,860,040.		

Additional information on the Library's long-term debt can be found in Note 3 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Library's elected officials and staff considered many factors when setting the fiscal-year 2024 budget. Those factors include tax rates, patron services, resources, and capital improvement projects. The Library is faced with similar economic challenges as other local municipalities, including inflation and the retention of qualified staff. The Library is committed to providing high quality library services to its constituents, while remaining a fiscally responsible unit of government.

The Library budgeted for a \$7.7M renovation project which was primarily funded using the Library's operational and special reserves. The Library's renovation was substantially completed as of April 2023. A small number of punch list items remain outstanding and will be completed within the current fiscal year and within the project budget.

The Library hired a financial advisory firm to assist with the financial planning of this project. Per the project plan, the Library plans to align levy increases with the CPI to continue to provide quality services, resources, and programs moving forward. The Library continues to rely on its investment and public finance firm to properly document and track project payments, assist with budgeting, and ensure that the Library optimizes returns on investment during the next fiscal year.

REQUESTS FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

Fund Financial Statements

Governmental Funds

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

**LISLE LIBRARY DISTRICT LISLE,
ILLINOIS**

Statement of Net Position

June 30, 2023

See Following Page

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Statement of Net Position
June 30, 2023

	Governmental Activities
	<hr/>
ASSETS	
Current Assets	
Cash and Investments	\$ 6,049,665
Receivables - Net of Allowances	
Property Taxes	2,065,703
Prepays	126,602

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

Total Current Assets

Noncurrent Assets Capital Assets

Nondepreciable	8,241,970	
Depreciable		
Accumulated Depreciation		
Total Noncurrent Assets		
Total Assets		535,528
DEFERRED OUTFLOWS OF RESOURCES		13,738,763
		(4,809,898)
Deferred Items - IMRF		9,464,393
Total Assets and Deferred Outflows of Resources		
	Governmental	17,706,363
	Activities	1,383,442
		19,089,805

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

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

LIABILITIES

Current Liabilities	
Accounts Payable	
Accrued Payroll	
Accrued Interest	
Current Portion of Long-Term Debt	
Total Current Liabilities	\$ 471,130
Noncurrent Liabilities	54,741
Compensated Absences Payable	12,900
Net Pension Liability - IMRF	48,933
Total OPEB Liability - RBP	587,704
Debt Certificates Payable	
Total Noncurrent Liabilities	
Total Liabilities	35,730
	DEFERRED INFLOWS OF RESOURCES
Property Taxes	361,668
Total Liabilities and Deferred Inflows of Resources	512,681
	920,000
	1,830,079
	NET POSITION
Net Investment in Capital Assets	2,417,783
Restricted	
Property Tax Levies	
IMRF	4,297,000
Social Security	6,714,783
Unrestricted	
Total Net Position	8,504,393

Statement of Activities

For the Fiscal Year Ended June 30, 2023

	207,893
	152,161
Net	3,510,575
Program Revenues (Expenses)/	12,375,022

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

		Charges	Operating	Capital	Revenues and
		for	Grants/	Grants/	Changes in
Governmental Activities	Public	Services	Contributions	Contributions	Net Position
Library	Expenses				
Interest and Fiscal Charges					
Total Governmental Activities					
	\$ 4,553,823	8,223	44,664	—	(4,500,936)
	9,735	—	—	—	(9,735)
	4,563,558	8,223	44,664	—	(4,510,671)
General Revenues					
Taxes					
Property Taxes					4,092,555
Intergovernmental - Unrestricted					
Replacement Taxes					60,640
Interest Income					176,834
Miscellaneous					37,830
					<u>4,367,859</u>
Change in Net Position					(142,812)
Net Position - Beginning					<u>12,517,834</u>
Net Position - Ending					<u><u>12,375,022</u></u>

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

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Balance Sheet
June 30, 2023

Capital
Projects

Special

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

	General	Reserve	Nonmajor	Totals
ASSETS				
Cash and Investments				
Receivables - Net of Allowances	\$ 4,554,726	1,039,829	455,110	6,049,665
Property Taxes	1,982,559	—	83,144	2,065,703
Prepays	126,602	—	—	126,602
Total Assets	6,663,887	1,039,829	538,254	8,241,970
LIABILITIES				
Accounts Payable				
Accrued Payroll	56,820	409,110	5,200	471,130
Total Liabilities	54,741	—	—	54,741
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	111,561	409,110	5,200	525,871
Total Liabilities and Deferred Inflows of Resources	4,124,000	—	173,000	4,297,000
FUND BALANCES				
Nonspendable	4,235,561	409,110	178,200	4,822,871
Restricted				
Committed				
Unassigned	126,602	—	—	126,602
Total Fund Balances	—	—	360,054	360,054
Total Liabilities, Deferred Inflows of Resources and	—	630,719	—	630,719
Fund Balances	2,301,724	—	—	2,301,724
Reconciliation of Total Fund Balance to the	2,428,326	630,719	360,054	3,419,099
Statement of Net Position				
June 30, 2023				
	6,663,887	1,039,829	538,254	8,241,970
Total Fund Balances			\$	3,419,099

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

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Amounts reported in the Statement of Net Position
are different because:

Capital assets are not financial resources and therefore, are not reported in the funds.	9,464,393
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Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	1,383,442
--	-----------

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(44,663)
Net Pension Liability - IMRF	(361,668)
Total OPEB Liability	(512,681)
Debt Certificates Payable	(960,000)
Accrued Interest Payable	(12,900)

Net Position of Governmental Activities	12,375,022
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Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2023

Capital
Projects

Special

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

	General	Reserve	Nonmajor	Totals
Revenues				
Property Taxes	\$ 3,841,694	—	250,861	4,092,555
TIF Revenues	31,756	—	—	31,756
Replacement Taxes				
Charges for Services	56,844	—	3,796	60,640
Grants and Donations	8,223	—	—	8,223
Interest Income				
Miscellaneous	44,664	—	—	44,664
Total Revenues	95,437	71,405	9,992	176,834
Expenditures	6,074	—	—	6,074
Public Library				
Capital Outlay	4,084,692	71,405	264,649	4,420,746
Debt Service				
Principal Retirement				
Interest and Fiscal Charges Total	3,087,498	—	221,584	3,309,082
Expenditures	629,206	5,445,472	—	6,074,678
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	35,000	—	—	35,000
	13,250	—	—	13,250
Other Financing Sources (Uses)	3,764,954	5,445,472	221,584	9,432,010
Transfers In				
Transfers Out				
	319,738	(5,374,067)	43,065	(5,011,264)
Net Change in Fund Balances				
Fund Balances - Beginning	—	1,100,000	—	1,100,000
	(1,100,000)	—	—	(1,100,000)
Fund Balances - Ending	(1,100,000)	1,100,000	—	—
Reconciliation of the Statement of				
Revenues, Expenditures and				
Changes in Fund Balances to the				
Statement of Activities	(780,262)	(4,274,067)	43,065	(5,011,264)
For the Fiscal Year Ended June	3,208,588	4,904,786	316,989	8,430,363
30, 2023				
	2,428,326	630,719	360,054	3,419,099

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

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Net Change in Fund Balances \$ (5,011,264)

Amounts reported in the Statement of Activities
are different because:

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

Capital Outlays	5,754,893
Depreciation Expense	(633,437)
Disposals - Cost	(776,794)
Disposals - Accumulated Depreciation	700,939

The net effect of deferred outflows (inflows) of resources related
to the pensions not reported in the funds.

Change in Deferred Items - IMRF	3,115,326
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The issuance of long-term debt provides current financial resources to
governmental funds, while the repayment of the principal on long-term
debt consumes the current financial resources of the governmental funds.

Change in Compensated Absences	(2,227)
Change in Net Pension Liability/(Asset)	(3,344,992)
Change in Total OPEB Liability - RBP	16,229
Debt Issuance	35,000

Changes to accrued interest on long-term debt in the Statement of Activities
does not require the use of current financial resources and, therefore, are not
reported as expenditures in the governmental funds.

3,515

Changes in Net Position

(142,812)

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

REPORTING ENTITY

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

BASIS OF PRESENTATION

Government-Wide and Fund Financial Statements

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

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

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

Governmental Funds

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

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

BASIS OF PRESENTATION - Continued

Government-Wide and Fund Financial Statements - Continued

Governmental Funds - Continued

Special revenues funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Library maintains two special revenue funds and are reported as nonmajor.

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

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

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

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

Basis of Accounting

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting - Continued

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

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

Cash and Investments

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

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

Receivables

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

Prepays

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

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

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions,

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Library as a whole. When purchased, such assets are recorded as expenditures in the governmental fund and capitalized in the Statement of Net Position. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

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

Buildings and Improvements	20 - 40 Years
Library Materials	25 Years
Equipment and Furnishings	5 - 10 Years

Deferred Outflows/Inflows of Resources

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

Compensated Absences

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

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

Net Position

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

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

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

Unrestricted - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2023**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued
NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

BUDGETARY INFORMATION

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

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

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

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

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

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

Deposits. At year-end, the carrying amount of the Library's deposits totaled \$5,114,613 and the bank balances totaled \$5,142,291.

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

Investment Type	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1-5
U.S. Treasury Securities	\$ 891,676	891,676	—
Illinois Metropolitan Investment Fund	3,072	3,072	—
Illinois Funds	40,304	40,304	—
	935,052	935,052	—

DEPOSITS AND INVESTMENTS - Continued

The Library has the following recurring fair value measurements as of June 30, 2023:

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

- U.S. Treasury Securities of \$891,676 are valued using quoted market prices (Level 1 inputs)
- Illinois Metropolitan Investment Fund of \$3,072 are valued using quoted market prices (Level 1 inputs)
- Illinois Funds of \$40,304 are valued using quoted market prices (Level 1 inputs)

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Library's investment policy states that the investment portfolio shall remain sufficiently liquid to enable the Library to meet all operating requirements which may be reasonably anticipated in any Library fund. Investment maturities in all funds shall be limited to a maximum maturity of twenty-four (24) months from the date of purchase. Investments in other funds may be purchased with maturities to match future project or liability requirements. However, any investment purchased with a maturity longer than two (2) years must be supported by written documentation explaining the reason for the purchase and must be specifically pre-authorized by the Finance Committee.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Besides investing in security instruments authorized under State Statute, the Library's investment policy further states that safety of principal is the foremost objective of the Library. At yearend, the Library's investments in the Illinois Funds was rated AAA by Fitch, the Illinois Metropolitan Investment Trust Convenience Fund is not rated, and the Illinois Metropolitan Core Fund Series is rated Aaa/bf by Moody's.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Library's deposits may not be returned to it. The Library's investment policy states that time deposits in excess of FDIC or SAIF insurable limits be secured by some form of collateral, with a third party safekeeping agreement for all collateral. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the Library will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Library's investment policy does not mitigate custodial credit risk for investments. At year-end, the Library's investments in U.S. Government Agencies are all insured or registered with the Library or its agent in the Library's name and the Library's investment in the Illinois Fund is subject to custodial credit risk.

DEPOSITS AND INVESTMENTS - Continued

Concentration Risk. This is the risk of loss attributed to the magnitude of the Library's investment in a single issuer. The Library's investment policy states that the Library shall diversify its investments to avoid incurring unreasonable risks regarding specific security types and/or individual institutions. Furthermore, no financial institution shall hold more than twenty percent (20%) of the Library's investment portfolio, exclusive of U.S. Treasury securities and collateralized investments held in safekeeping. Commercial paper shall not exceed ten percent (10%) of the Library's investment portfolio and the Illinois Public Treasurer's Investment Pool shall not exceed twenty-five percent (25%) of the investment portfolio. At year-end, the Library does not have any investments over 5 percent of the total cash and investment

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

PROPERTY TAXES

Property taxes for 2022 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by DuPage County and are payable in two installments, on or about June 1 and September 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

INTERFUND TRANSFERS

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

Transfer In	Transfer Out	Amount
Special Reserve	General	\$ <u>1,100,000</u>

CAPITAL ASSETS

Capital asset activity for the year was as follows:

Beginning	Ending
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LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2023

	Balances	Increases	Decreases	Balances
NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued				
Nondepreciable Capital Assets				
Land				
Construction in Progress	\$ 535,528	—	—	535,528
	2,009,318	—	2,009,318	—
	2,544,846	—	2,009,318	535,528
Depreciable Capital Assets				
Buildings and Improvements				
Library Materials				
Equipment and Furnishings	4,278,474	6,863,142	113,599	11,028,017
	1,945,569	297,946	410,531	1,832,984
	527,303	603,123	252,664	877,762
Less Accumulated Depreciation				
Buildings and Improvements	6,751,346	7,764,211	776,794	13,738,763
Library Materials				
Equipment and Furnishings				
	3,318,792	181,788	76,679	3,423,901
	1,117,314	407,650	410,531	1,114,433
Total Net Depreciable Capital Assets	441,294	43,999	213,729	271,564
Total Net Capital Assets	4,877,400	633,437	700,939	4,809,898
Depreciation expense of \$633,437 was charged to the public library function.				
	1,873,946	7,130,774	75,855	8,928,865
LONG-TERM DEBT				
Debt Certificates	4,418,792	7,130,774	2,085,173	9,464,393

The Library issues debt certificates to provide funds for the acquisition and construction of major capital facilities. Debt certificates currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
General Debt Certificate Due				
Obligation of annual installments of \$35,000				
Limited of 2021				
Tax -				

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

to \$65,000 plus interest at 2.00% to 3.00% through
January 1,
2042.

\$ 995,000 — 35,000 960,000

Long-Term Liability Activity

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

Type of Debt	Beginning			Amounts	
	Balances			Ending	Due within
	as Restated	Additions	Deductions	Balances	One Year
Compensated Absences	\$ 42,436	4,454	2,227	44,663	8,933
Net Pension Liability/(Asset) - IMRF	(2,983,324)	3,344,992	—	361,668	—
Total OPEB Liability	528,910	—	16,229	512,681	—
Debt Certificates	995,000	—	35,000	960,000	40,000
	(1,416,978)	3,349,446	53,456	1,879,012	48,933

The compensated absences, the net pension liability/(asset), the total OPEB liability, and the debt certificates are generally liquidated by the General Fund.

LONG-TERM DEBT - Continued

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Debt Certificates	
	Principal	Interest
2024	\$ 40,000	25,800
2025	40,000	25,000
2026	40,000	24,200
2027	45,000	23,400
2028	45,000	22,500

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

2029	45,000	21,600
2030	45,000	20,700
2031	45,000	19,800
2032	50,000	18,450
2033	50,000	16,950
2034	50,000	15,450
2035	50,000	13,950
2036	55,000	12,450
2037	55,000	10,800
2038	55,000	9,150
2039	60,000	7,500
2040	60,000	5,700
2041	65,000	3,900
2042	65,000	975
	960,000	298,275

LONG-TERM DEBT - Continued

Legal Debt Margin

Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes provides, "...no municipality having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 2.875% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

Assessed Valuation - 2022	<u>\$ 1,386,436,183</u>
Legal Debt Limit - 2.875% of Assessed Value	39,860,040
Amount of Debt Applicable to Limit	
Debt Certificates	<u>960,000</u>

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

Legal Debt Margin	38,900,040
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NET POSITION CLASSIFICATION

Net investment in capital assets was comprised of the following as of June 30, 2023:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 9,464,393
Less Capital Related Debt:	
General Obligation Limited Tax Debt Certificate of 2021	(960,000)
	<hr/>
Net Investment in Capital Assets	8,504,393

FUND BALANCE CLASSIFICATIONS

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

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

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

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

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

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

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

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

FUND BALANCE CLASSIFICATIONS - Continued

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

		Capital Projects		
	General	Special Reserve	Nonmajor	Totals
Fund Balances				
Nonspendable				
Prepays				
Restricted	\$ 126,602	=	=	126,602
IMRF				
Social Security	—	—	207,893	207,893
	—	—	152,161	152,161
Committed	—	—	360,054	360,054
Capital Projects				
Unassigned	—	630,719	—	630,719
Total Fund Balances	2,301,724	—	—	2,301,724

NOTE 4 - OTHER INFORMATION

2,428,326	630,719	360,054	3,419,099
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RISK MANAGEMENT

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

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2023**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued
Litigation**

The Library is not a defendant in any lawsuits.

Grants

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

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2023**

**NOTE 4 - OTHER INFORMATION - Continued
EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN**

Illinois Municipal Retirement Fund (IMRF)

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

Plan Descriptions

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

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

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

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

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

Plan Membership. As of December 31, 2022, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	68
Inactive Plan Members Entitled to but not yet Receiving Benefits	37
Active Plan Members	<u>36</u>
Total	<u>141</u>

Contributions. As set by statute, the Library's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended June 30, 2023, the Library's contribution was 3.36% of covered payroll.

Net Pension Liability. The Library's net pension liability was measured as of December 31, 2022. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2022, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	25.50%	4.90%
Domestic Equities	35.50%	6.50%
International Equities	18.00%	7.60%

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

Real Estate	10.50	6.20
	%	%
Blended	9.50%	6.25% -
		9.90%
Cash and Cash Equivalents	1.00%	4.00
		%

Discount Rate

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

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset) \$	1,897,274	361,668	(870,429)
EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued			

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability/(Asset)

Total	Net Pension
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LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2023

	Pension Liability (A)	Plan Fiduciary Net Position (B)	Liability/ (Asset) (A) - (B)
NOTE 4 - OTHER INFORMATION - Continued			
Balances at December 31, 2021			
Changes for the Year:			
Service Cost	\$ 13,197,821	16,181,145	(2,983,324)
Interest on the Total Pension Liability			
Difference Between Expected and Actual Experience of the Total Pension Liability	178,841	—	178,841
Changes of Assumptions	932,792	—	932,792
Contributions - Employer	207,360	—	207,360
Contributions - Employees	—	—	—
Net Investment Income	—	94,547	(94,547)
Benefit Payments, Including Refunds of Employee Contributions Other (Net Transfer)	—	86,653	(86,653)
	—	(2,209,770)	2,209,770
Net Changes	(842,302)	(842,302)	—
	—	2,571	(2,571)
Balances at December 31, 2022			
	476,691	(2,868,301)	3,344,992
Pension Expense, Deferred Outflows of Resources, Deferred Inflows of Resources Related to Pensions			and
	13,674,512	13,312,844	361,668

For the year ended June 30, 2023, the Library recognized pension expense of \$294,994. At June 30, 2023, the Library reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

Deferred Deferred

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2023

		Outflows of	Inflows of	
		Resources	Resources	Totals
NOTE 4 - OTHER INFORMATION - Continued				
Difference Between Expected and Actual Experience				
Change in Assumptions				
Net Difference Between Projected and Actual		\$ 206,932	—	206,932
Earnings on Pension Plan Investments		—	—	—
Total Expense to be Recognized in Future Periods		1,157,283	—	1,157,283
Pension Contributions Made Subsequent to the		1,364,215	—	1,364,215
Measurement Date				
Total Deferred Amounts Related to IMRF		19,227	—	19,227
\$19,227 reported as deferred outflows of resources related to		1,383,442	—	1,383,442
pensions resulting from employer contributions subsequent to				

the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows of Resources
2024	\$ 60,608
2025	250,026
2026	381,774
2027	671,807
2028	—
Thereafter	—
Total	1,364,215

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued
OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

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

Benefits Provided. RBP provides healthcare, dental, vision, and life benefits for retirees and their dependents. Retirees and spousal/dependent may continue these benefits through COBRA provisions until the Medicare age. Coverage is secondary to Medicare once retiree is eligible.

Plan Membership. As of June 30, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	3
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>36</u>
Total	<u>39</u>

Total OPEB Liability

The Library's total OPEB liability was measured as of June 30, 2023, and was determined by an actuarial valuation as of June 30, 2023.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	2.50%
Discount Rate	3.65%
Healthcare Cost Trend Rates	7.0% for 2022, decreasing to an ultimate rate of 5.0% for 2032 and later years.
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees.

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued. The discount rate was based on a combination of the Expected Long-Term Rate of Return on Plan Assets and the Municipal Bond Rate..

Mortality rates were based on PubG-2010(B) Improved Generationally using MP-2020 Improvement Rates, weighted per IMRF Experience Study Report dated December 14, 2020; Age 83 for Males, Age 87 for Females.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2022	\$ 528,910
Changes for the Year:	
Service Cost	3,480
Interest on the Total OPEB Liability	18,170
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	—
Changes of Assumptions or Other Inputs	(6,597)
Benefit Payments	(31,282)
Net Changes	(16,229)
Balance at June 30, 2023	512,681

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

The discount rate used to measure the total pension liability was 3.65%, The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

1% Decrease (2.65%)	Current Discount Rate (3.65%)	1% Increase (4.65%)
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LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

Total OPEB Liability	\$	581,813	512,681	456,011
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OTHER POST-EMPLOYMENT BENEFITS - Continued

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

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

		1% Decrease (Varies)	Healthcare Cost Trend Rates decreasing to (Varies)	1% Increase (Varies)
		<hr/>		
Total OPEB Liability	\$	450,205	512,681	588,113

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

Per GASB Statement No. 75, under the Alternative Measurement Method, changes in Total OPEB Liability are immediately recognized as expense, resulting in no deferred outflows of resources or deferred inflows of resources related to OPEB. For the year ended June 30, 2023, the Library recognized OPEB expense of \$15,053.

REQUIRED SUPPLEMENTARY INFORMATION

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

Schedule of Employer Contributions Illinois
Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset)
Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Total OPEB Liability
Retiree Benefits Plan

Budgetary Comparison Schedules
General Fund

Notes to the Required Supplementary Information

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

**LISLE LIBRARY DISTRICT LISLE,
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Illinois Municipal Retirement Fund Schedule of Employer Contributions

Fiscal Year	Actuarially		Contributions in Relation to the Actuarially		Contribution		Contributions as a Percentage of Covered Payroll
	Determined Contribution		Determined Contribution		Excess/ (Deficiency)	Covered Payroll	
2015	\$ 233,754		\$ 446,445		\$ 212,691	\$ 1,687,754	26.45%
2016	217,559		417,559		200,000	1,789,131	23.34%
2017	207,454		407,454		200,000	1,844,038	22.10%
2018	193,950		393,950		200,000	1,897,760	20.76%
2019	158,227		208,227		50,000	1,973,978	10.55%
2020	154,606		204,606		50,000	1,997,521	10.24%
2021	155,052		155,052		—	1,949,407	7.95%
2022	117,469		117,469		—	1,933,780	6.07%
2023	65,328		65,328		—	1,942,019	3.36%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	21 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.85% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, belowmedian income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, belowmedian income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

June 30, 2023

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

**LISLE LIBRARY DISTRICT LISLE,
ILLINOIS**

Illinois Municipal Retirement Fund

**Schedule of Changes in the Employer's Net Pension Liability/(Asset) June
30, 2023**

12/31/2014	12/31/2015
------------	------------

Total Pension Liability		
Service Cost	\$ 205,949	192,393
Interest	682,924	731,221
Changes in Benefit Terms		
Differences Between Expected and Actual Experience	(179,567)	131,639
Change of Assumptions	442,348	11,769
Benefit Payments, Including Refunds of Member Contributions	—	—
Net Change in Total Pension Liability	(428,634)	(573,186)
Total Pension Liability - Beginning	723,020	493,836
Total Pension Liability - Ending	9,216,992	9,940,012
Plan Fiduciary Net Position Contributions - Employer		
Contributions - Members		
Net Investment Income	9,940,012	10,433,848
Benefit Payments, Including Refunds of Member Contributions Other (Net Transfer)		
Net Change in Plan Fiduciary Net Position	\$ 446,445	417,559
Plan Net Position - Beginning	80,073	80,511
Plan Net Position - Ending	538,607	47,016
Employer's Net Pension Liability/(Asset)	(428,634)	(573,186)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	23,514	139,110
	660,005	111,010
	8,780,675	9,440,680
	9,440,680	9,551,690
	<u>\$ 499,332</u>	<u>882,158</u>
	94.98 %	91.55 %
Covered Payroll	\$ 1,687,754	1,789,131
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	29.59%	49.31 %

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

<u>12/31/2016</u>	<u>12/31/2017</u>	<u>12/31/2018</u>	<u>12/31/2019</u>	<u>12/31/2020</u>	<u>12/31/2021</u>	<u>12/31/2022</u>
198,379	201,154	195,943	213,339	200,268	193,144	178,841
769,533	795,236	823,454	844,588	867,136	895,886	932,792
(15,995)	444,594	42,065	(8,051)	—	—	—
(12,132)	(370,460)	312,125	—	244,782	239,194	207,360
—	—	—	—	(162,620)	—	—
(517,799)	(706,518)	(676,856)	(747,496)	(717,169)	(781,751)	(842,302)
421,986	364,006	696,731	302,380	432,397	546,473	476,691
10,433,848	10,855,834	11,219,840	11,916,571	12,218,951	12,651,348	13,197,821
10,855,834	11,219,840	11,916,571	12,218,951	12,651,348	13,197,821	13,674,512
407,454	393,950	181,804	233,656	174,420	139,559	94,547
84,258	85,399	87,687	89,769	89,192	88,063	86,653
658,956	1,838,864	(752,990)	2,139,555	1,873,272	2,461,766	(2,209,770)
(517,799)	(706,518)	(676,856)	(747,496)	(717,169)	(781,751)	(842,302)
46,551	(73,706)	238,133	113,113	91,923	86,396	2,571
679,420	1,537,989	(922,222)	1,828,597	1,511,638	1,994,033	(2,868,301)
9,551,690	10,231,110	11,769,099	10,846,877	12,675,474	14,187,112	16,181,145
10,231,110	11,769,099	10,846,877	12,675,474	14,187,112	16,181,145	13,312,844
624,724	(549,259)	1,069,694	(456,523)	(1,535,764)	(2,983,324)	361,668
94.25 %	104.90 %	91.02 %	103.74 %	112.14 %	122.60 %	97.36 %
1,844,038	1,897,760	1,948,600	1,994,862	1,982,046	1,935,635	1,925,617
33.88 %	(28.94%)	54.90 %	(22.88%)	(77.48%)	(154.13%)	18.78% LISLE
LIBRARY DISTRICT LISLE, ILLINOIS						

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability June 30, 2023

	06/30/22	06/30/23
Total OPEB Liability		
Service Cost	\$ 4,268	3,480
Interest	13,723	18,170
Changes in Benefit Terms		
Differences Between Expected and Actual Experience	—	—
Change of Assumptions or Other Inputs	—	—
Benefit Payments	(109,094)	(6,597)
Net Change in Total OPEB Liability Total OPEB Liability - Beginning	(30,621)	(31,282)
Total OPEB Liability - Ending	(121,724)	(16,229)
Covered-Employee Payroll	650,634	528,910
	528,910	512,681
	\$ 1,948,335	1,816,753
Total OPEB Liability as a Percentage of Covered-Employee Payroll	27.15 %	28.22 %

Notes:

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

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Changes of Assumptions. Changes in assumptions related to the discount rate were made from 2022 through 2023.

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended June 30, 2023

Budget			
	Original	Final	Actual
Revenues			
Property Taxes	\$ 3,846,660	3,846,660	3,841,694
TIF Revenues	30,000	30,000	31,756
Replacement Taxes	18,000	18,000	56,844
Charges for Services	10,500	10,500	8,223
Grants and Donations	42,000	42,000	44,664
Interest Income	10,000	10,000	95,437
Miscellaneous	10,000	10,000	6,074
Total Revenues	3,967,160	3,967,160	4,084,692
Expenditures			
Public Library			
Employee Costs			
Building Costs	2,614,000	2,614,000	2,387,695
Operating Costs	259,510	259,510	241,392
Insurance	175,800	175,800	173,363
Contractual Services	55,325	55,325	45,926
Personnel Development	185,500	185,500	131,056
Programs	28,425	28,425	21,853
Restricted	40,000	40,000	38,620
Contingency	58,000	58,000	47,593
Capital Outlay	25,000	25,000	—
Debt Service	703,700	703,700	629,206
Principal Retirement			
Interest and Fiscal Charges Total Expenditures			
Excess (Deficiency) of Revenues Over (Under)	36,000	36,000	35,000
Expenditures	31,000	31,000	13,250
Other Financing (Uses) Transfers Out	4,212,260	4,212,260	3,764,954
Net Change in Fund Balance	(245,100)	(245,100)	319,738
	(30,000)	(30,000)	1,100,000)
	(275,100)	(275,100)	(780,262)
Fund Balance - Beginning			<u>3,208,588</u>
Fund Balance - Ending			<u>2,428,326</u>

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

Budgetary Comparison Schedules - Major Governmental Fund

Combining Statements - Nonmajor Governmental Funds

Budgetary Comparison Schedules - Nonmajor Governmental Funds

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

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

Illinois Municipal Retirement Fund

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

Social Security Fund

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

CAPITAL PROJECTS FUND

Capital projects funds are used to account for all resources used for the acquisition of capital facilities and equipment.

Special Reserve Fund

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

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Special Reserve - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2023

	Budget		
	Original	Final	Actual
Revenues			
Interest Income	\$ 10,000	10,000	71,405
Expenditures			
Capital Outlay	5,215,000	5,215,000	5,445,472
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,205,000)	(5,205,000)	5,374,067
Other Financing Sources Transfers In	30,000	30,000	1,100,000
Net Change in Fund Balance	(5,175,000)	(5,175,000)	(4,274,067)
Fund Balance - Beginning			<u>4,904,786</u>
Fund Balance - Ending			<u>630,719</u>
Nonmajor Governmental Funds			
Combining Balance Sheet			
June 30, 2023			

Special Revenue

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Illinois

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

	Municipal Retirement	Social Security	Totals
ASSETS			
Cash and Investments			
Receivables - Net of Allowances Property Taxes	\$ 208,905	246,205	455,110
Total Assets	—	83,144	83,144
LIABILITIES			
	208,905	329,349	538,254
Accounts Payable			
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	1,012	4,188	5,200
Total Liabilities and Deferred Inflows of Resources			
FUND BALANCES			
	—	173,000	173,000
	1,012	177,188	178,200
Restricted			
Total Liabilities, Deferred Inflows of Resources and Fund Balances			
Nonmajor Governmental Funds	207,893	152,161	360,054
Combining Statement of Revenues, Expenditures and Changes in Fund Balances			
For the Fiscal Year Ended June 30, 2023	208,905	329,349	538,254

Special Revenue

Illinois

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

	Municipal Retirement	Social Security	Totals
Revenues			
Property Taxes			
Replacement Taxes	\$ 80,060	170,801	250,861
Interest Income	3,281	515	3,796
Total Revenues	4,920	5,072	9,992
	88,261	176,388	264,649
Expenditures			
Public Library			
Employee Costs			
	65,328	156,256	221,584
Net Change in Fund Balances			
Fund Balances - Beginning	22,933	20,132	43,065
Fund Balances - Ending	184,960	132,029	316,989
Illinois Municipal Retirement - Special Revenue Fund			
Schedule of Revenues, Expenditures and Changes in Fund	207,893	152,161	360,054
Balance - Budget and Actual For the Fiscal Year Ended			
June 30, 2023			

Budget		Actual
Original	Final	

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Revenues

Property Taxes	\$	80,166	80,166	80,060
Replacement Taxes		850	850	3,281
Interest Income		700	700	4,920
Total Revenues		81,716	81,716	88,261

Expenditures

Public Library				
Employee Costs		80,000	80,000	65,328
Net Change in Fund Balance		1,716	1,716	22,933

Fund Balance - Beginning 184,960

Fund Balance - Ending 207,893

Social Security - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2023

Budget		Actual
Original	Final	

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Revenues

Property Taxes	\$	171,022	171,022	170,801
Replacement Taxes		150	150	515
Interest Income		500	500	5,072
Total Revenues		171,672	171,672	176,388

Expenditures

Public Library				
Employee Costs		178,000	178,000	156,256
Net Change in Fund Balance		(6,328)	(6,328)	20,132

Fund Balance - Beginning				<u>132,029</u>
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Fund Balance - Ending				<u>152,161</u>
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SUPPLEMENTAL SCHEDULES

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS
LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**General Governmental Revenues by Source - Last Ten Fiscal Years
June 30, 2023**

See Following Page

General Governmental Revenues by Source - Last Ten Fiscal Years
June 30, 2023

	2014	2015	2016
Revenues Property Taxes			
TIF Revenue	\$ 4,497,718	4,620,777	4,728,861
Replacement Taxes	41,779	44,926	45,899
Charges for Services	18,297	19,341	17,621
Grants and Donations	61,736	55,238	57,937
Interest Income (Loss) Miscellaneous	35,630	35,700	21,972
Total Revenues	84,720	66,382	66,889
	9,342	15,496	4,477
Data Source: Library Records	4,749,222	4,857,860	4,943,656

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

2017	2018	2019	2020	2021	2022	2023
4,868,951	4,868,674	4,355,579	4,138,681	3,981,235	4,022,647	4,092,555
45,454	42,866	50,982	34,509	32,563	31,560	31,756
19,763	16,387	17,728	19,405	24,613	53,649	60,640
54,836	47,645	42,639	19,417	9,369	23,905	8,223
520	22,419	36,763	35,630	35,630	42,043	44,664
68,001	104,938	249,427	214,443	33,825	(1,454)	176,834
<u>580</u>	<u>4,103</u>	<u>—</u>	<u>—</u>	<u>4,618</u>	<u>27,039</u>	<u>6,074</u>
<u>5,058,105</u>	<u>5,107,032</u>	<u>4,753,118</u>	<u>4,462,085</u>	<u>4,121,853</u>	<u>4,199,389</u>	<u>4,420,746</u>

General Governmental Expenditures by Function - Last Ten Fiscal Years
June 30, 2023

	2014	2015	2016
Expenditures			
Public Library			
Employee Costs	\$ 2,970,511	2,941,909	2,921,243
Building Costs	182,594	207,265	220,308
Operating Costs	197,077	192,354	176,770
Contractual Services	194,929	183,069	162,699
Restricted	27,293	35,630	35,629
Contingency	8,023	779	11,238
Capital Outlay	1,084,963	594,266	615,573
Debt Service			
Principal Retirement			
Interest and Fiscal Charges	—	—	—
Total Expenditures	—	—	—
Data Source: Library Records	4,665,390	4,155,272	4,143,460

2017	2018	2019	2020	2021	2022	2023
2,993,256	3,000,285	2,750,189	2,788,329	2,732,690	2,668,760	2,609,279
267,694	256,337	238,812	228,250	228,473	218,961	241,392
191,721	177,576	94,216	112,404	144,738	156,751	173,363
178,534	133,927	174,265	198,079	215,620	218,902	237,455
21,972	22,131	85,358	85,630	35,647	72,197	47,593
—	1,926	16,260	17,850	—	13,882	—
633,858	651,027	855,297	913,210	833,860	2,433,438	6,074,678
—	—	—	—	—	—	35,000
—	—	—	—	—	38,825	13,250

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

<u>4,287,035</u>	<u>4,243,209</u>	<u>4,214,397</u>	<u>4,343,752</u>	<u>4,191,028</u>	<u>5,821,716</u>	<u>9,432,010</u>
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**Schedule of Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections Last Ten Tax Levy
Years
June 30, 2023**

2013

2014

2015

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

<u>\$</u>	<u>1,067,561,614</u>	<u>1,073,019,852</u>	<u>1,105,409,779</u>
	0.4005	0.3874	0.3963
	0.0003	—	—
	0.0038	0.0084	0.0110
	0.0190	0.0312	0.0202
	0.0095	0.0163	0.0115
	0.0001	—	—
	0.0004	—	—
	0.0002	—	—
	0.0001	—	—
	0.4339	0.4433	0.4390
	4,275,584	4,156,879	4,380,739
	3,203	—	—
	40,567	90,134	121,595
	202,837	334,782	223,293
	101,418	174,902	127,122
	1,068	—	—
	4,270	—	—
	2,135	—	—
	1,068	—	—
	4,632,150	4,756,697	4,852,749
	4,620,456	4,728,758	4,846,648

Assessed Valuations

99.75%

99.41%

99.87%

Tax Rates General

Audit

Building Maintenance

IMRF

Social Security

Liability Insurance

Tort Judgement

Workers' Compensation Unemployment

Total Tax Rates

Tax Extensions

General

Audit

Building Maintenance

IMRF

Social Security

Liability Insurance

Tort Judgement

Workers' Compensation Unemployment

Total Tax Extensions

Collections

Percent Collected

Data Source: Office of the County Clerk

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

2016	2017	2018	2019	2020	2021	2022
<u>1,178,835,794</u>	<u>1,207,428,945</u>	<u>1,243,518,289</u>	<u>1,267,612,883</u>	<u>1,321,712,761</u>	<u>1,336,109,673</u>	<u>1,386,436,183</u>

0.3689

0.3242

0.3190

0.2927

0.2857

0.2879

0.2979

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

—	—	—	—	—	—	—
0.0116	0.0126	—	—	—	—	—
0.0187	0.0130	0.0041	0.0092	0.0062	0.0060	—
0.0148	0.0113	0.0102	0.0126	0.0129	0.0128	0.0125
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<hr/>						
0.4140	0.3611	0.3333	0.3145	0.3048	0.3067	0.3104
<hr/>						
4,348,725	3,914,485	3,966,823	3,710,303	3,776,133	3,846,659	4,130,194
—	—	—	—	—	—	—
136,745	152,136	—	—	—	—	—
220,442	156,966	50,984	116,620	81,946	80,167	—
174,468	136,439	126,839	159,719	170,501	171,022	173,304
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<hr/>						
4,880,380	4,360,026	4,144,646	3,986,642	4,028,580	4,097,848	4,303,498
<hr/>						
4,868,913	4,353,359	4,138,681	3,981,235	4,022,196	4,091,763	2,231,297
<hr/>						
99.77%	99.85%	99.86%	99.86%	99.84%	99.85%	51.85%
<hr/>						

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, 2022 to June 30, 2023;
2. The audit was conducted by Lauterbach & Amen, LLP, certified public accountants;
3. The audit report is available for inspection at the Lisle Library District, 777 Front Street, Lisle, Illinois during regular operating hours. See lislelibrary.org for hours and digital version of audit.

Karen Larson, Treasurer of the LLD Board of Trustees
Lisle Library District



LLD Tax Levy Ordinance 23-05

Revenue generated by Lisle Library District (LLD) Tax Levy Ordinance 23-05 (draft) will be received in the next fiscal year. Illinois law mandates that the LLD Levy cannot exceed the amounts appropriated in this year's Budget and Appropriation (B&A) Ordinance. The B&A was reviewed by the LLD Finance Committee and the LLD attorney. The B&A was approved by the LLD Board of Trustees on September 22, 2023. Each line item within the Draft shows the B&A amount beside the amount the LLD intends to levy. LLD Administration drafted the Levy utilizing the B&A, the adopted Working Budget for projection purposes, last year's DuPage County final extension document, and the renovation financial plan. LLD Tax Levy Ordinance 23-05 has been reviewed and endorsed by the LLD attorney.

LLD Tax Levy Ordinance 23-05 shows a 4.8% increase from last year's requested amount which corresponds with the renovation financial plan that preceded the capital improvement project. The LLD worked with PMA Securities LLC (financial planner), Lauterbach & Amen (auditor), and the LLD's contracted financial teams, Sikich and Ehlers, to ensure that the LLD made fiscally responsible project decisions.

The *LLD Capital Project* page via lislelibrary.org, contains the renovation Project Statement, a chronological list of reports and presentations with hyperlinked documentation, an interactive timeline with links and videos, and other pertinent project information.

The financial plan involved primarily utilizing LLD Corporate and Special Reserve funds to pay for the project with an objective to maintain reasonable annual levy increases in order to fulfill its debt certificate obligation. To do so, the financial plan allows for increases that follow the Consumer Price Index (CPI). The CPI for the Midwest Region (see attached) has had volatile fluctuations since the inception of the renovation financial plan in 2021. The CPI has been as high as 9.5% for our region between 2021 and 2023. Currently, CPI is hovering near 4.6% for the Chicago/Naperville area.

Renovation Funding breakdown:
Corporate/Operational Fund: 2.8M
Special Reserve Fund: 3.9M
Debt Certificate: 1M
Total Budget: 7.7M

The LLD recognizes that today's economy has been unpredictable to say the least. The LLD is grateful that it embarked on the renovation prior to the massive economic fluctuations, receiving reasonable rates for the professional services related to the project. In 2021, the LLD received a Moody's rating of Aa1 and has received financially stable professional audits on an annual basis. The LLD carefully planned and took measured steps to successfully complete its renovation in 2023. Using the same, measured, fiscal methods, the LLD shall continue to prudently plan for its services, programs, and staffing - as well as draft ordinances that meet the community's needs.

I respectfully recommend the LLD Board of Trustees adopt Tax Levy Ordinance 23-05 as presented.

A handwritten signature in black ink, appearing to read "Tatiana Weinstein".

Tatiana Weinstein
LLD Director

CPI for All Urban Consumers (CPI-U) 12-Month Percent Change

Not Seasonally Adjusted

Series All items in Midwest urban, all urban

Title: consumers

Area: Midwest

Item: All items

Years: 2021 to 2023

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2021	1.2	1.7	3.0	4.9	5.6	5.8	5.9	5.7	5.7	6.6	7.3	7.5	5.1	3.7	6.5
2022	7.9	8.0	8.6	8.2	8.8	9.5	8.6	8.1	8.1	7.4	6.8	6.0	8.0	8.5	7.5
2023	6.0	5.6	4.9	4.9	3.7	2.4	2.9	3.4	3.2					4.5	

<https://www.bls.gov/news.release/cpi.nr0.htm>

FINAL

18560000
LISLE LIBR DIST

TOWNSHIPS: MILTON
LISLE
DUPAGE COUNTY

2022 TIF VALUATION

7,311,510
1,379,124,673
1,386,436,183 CUR

1,386,436,183 CUR

RES: 966,187,428
FARM: 367,723,643
COMM: 49,998,460
IND: 1,383,909,531
T-RE: 1,386,436,183
RR: 2,526,652
GTOT: -----

TAX BURDEN:				LIMITING RATE:				RATE REDUCTION:			
LEVY	AMOUNT	PLUS	LIMIT	RATE	TAXES EXTENDED	TAX LIMITATION ACT	DISTRICT ADJUSTMENT	EXTENSION	RATE	EXTENSION	RATE
CORPORATE	4,124,000.00	4,124,000.00	.6000	.2975	4,124,647.64						
SOCIAL SECURITY	173,000.00	173,000.00		.0125	173,304.52						
*AGGREGATE REFUNDS	4,384.21	4,384.21		.0004	5,545.74						
TOTAL CAP FUNDS	4,297,000.00	4,297,000.00		.3100	4,297,952.16						
*TOTAL NON CAP FUNDS	4,384.21	4,384.21		.0004	5,545.74						
GRAND TOTAL	4,301,384.21	4,301,384.21		.3104	4,303,497.90						
					Actual Ext						
					DIF to TIF						
					85,457.35						

To: LLD Finance Committee
From: Tatiana Weinstein | LLD Director
Date: November 10, 2023

LEVY

- The Levy Ordinance indicates the amount of money a District requests via property taxes.
- Funds that come via the Ordinance will not be available until the next fiscal year.
- Per Illinois law, the Library Levy cannot exceed amounts appropriated in this year's Budget and Appropriation Ordinance (B&A).
- The LLD uses the B&A to prepare the Levy.

EAV

- EAV is the acronym for: Equalized Assess Value - for properties.
- The EAV is determined by the county assessor and is used to allocate the extended property taxes.

TITA

- TITA is the acronym for: Truth in Taxation Act.
- The TITA sets procedures for Public Notice and Public Hearings if a District requests a levy increase greater than 105% of the prior year's extension.

PTELL

- PTELL is the acronym for Property Tax Extension Limitation Law
- PTELL is commonly referred to as the *tax cap*. It limits the increase in property tax extensions to 5% or the Consumer Price Index (CPI), whichever is less.

STATE OF ILLINOIS)
) SS
COUNTY OF DUPAGE)

CERTIFICATE OF AUTHENTICITY

I, Liz Sullivan, do hereby certify that I am the duly qualified Secretary of the Board of Trustees of the Lisle Library District of DuPage County, Illinois, and, as such I am the custodian and keeper of the records and files of said Library District.

I do further certify that the attached is a true and correct copy of that certain Levy Ordinance levying and assessing taxes for said Lisle Library District for the fiscal year beginning July 1, 2023, which was adopted by said Board of Trustees at a meeting of said Board of Trustees held on November 15, 2023.

I do further certify that the attached Ordinance has not been amended, altered, changed or repealed and is still in full force and effect.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said Lisle Library District, DuPage County, Illinois, at Lisle, Illinois this 15th day of November, 2023.

Liz Sullivan
Secretary, Board of Library Trustees
Lisle Library District
DuPage County, Illinois

ORDINANCE 23-05
TAX LEVY ORDINANCE

AN ORDINANCE LEVYING TAXES FOR CORPORATE PURPOSES FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024, FOR THE LISLE LIBRARY DISTRICT, OF DUPAGE COUNTY, ILLINOIS.¹

BE IT ORDAINED BY THE BOARD OF LIBRARY TRUSTEES OF THE LISLE LIBRARY DISTRICT:

Section 1: Ordinance 23-04 (Budget and Appropriation Ordinance) is incorporated by reference.

Section 2: A tax for the following sums of money, or as much as thereof as may be authorized by law, to defray all expenses and liabilities of the Lisle Library District be and the same is hereby levied for the purposes specified against all taxable property in the Lisle Library District for the fiscal year commencing on the 1st day of July, 2023, and ending on the 30th day of June, 2024.

1. CORPORATE FUND		AMOUNT APPROPRIATED	AMOUNT LEVIED
EXPENDITURES			
A.	EMPLOYEE COSTS		
	Salaries	\$2,300,000.00	\$2,300,000.00
	Health Ins/Unemployment	\$350,000.00	\$340,000.00
		\$2,650,000.00	\$2,640,000.00
B.	BUILDING COSTS		
	Internet/INET	\$10,000.00	\$8,000.00
	Utilities	\$95,000.00	\$90,000.00
	Maint. Contracts	\$109,000.00	\$100,000.00
	Maint. Repairs	\$90,000.00	\$85,000.00
	Rubbish Removal	\$5,000.00	\$5,000.00
		\$309,000.00	\$288,000.00

¹ Note to taxpayers:

- This Tax Levy Ordinance relates to Library District taxes to be reflected on DuPage County real estate tax bills to be sent in May, 2024.
- The real estate tax revenue generated by this Tax Levy Ordinance will be received by the Library District in 2024.
- Reference in this Tax Levy Ordinance to the Library District's 2023-2024 fiscal year simply complies with state laws applicable to Library Districts.

CORPORATE FUND (cont.)		AMOUNT APPROPRIATED	AMOUNT LEVIED
C.	OPERATING COSTS		
	Postage/Shipping	\$20,000.00	\$15,500.00
	Printing	\$28,000.00	\$22,000.00
	Supplies/Processing	\$80,000.00	\$75,000.00
	Bank/Notices	\$8,000.00	\$8,000.00
	Local Travel	\$500.00	\$500.00
		\$136,500.00	\$121,000.00
D.	INSURANCE COSTS		
	Fidelity Bond	\$2,500.00	\$2,500.00
	Prop. Damage (All Peril)	\$55,000.00	\$55,000.00
	Notary Bond	\$225.00	\$225.00
	Workers Comp	\$8,000.00	\$7,500.00
		\$65,725.00	\$65,225.00
E.	CONTRACTUAL COSTS		
	Legal Services	\$15,000.00	\$15,000.00
	Collection Agency	\$700.00	\$700.00
	Outsrc Acc/HR/Outsrc IT	\$180,000.00	\$150,000.00
	Investment Agency	\$6,000.00	\$6,000.00
	Acct Software	\$5,000.00	\$5,000.00
	Audit	\$9,800.00	\$9,500.00
	Payroll	\$15,000.00	\$13,000.00
		\$231,500.00	\$199,200.00
F.	PERSONNEL DEVELOPMENT		
	Staff Dues/Conf	\$14,000.00	\$13,000.00
	Memorial/Recog	\$3,500.00	\$3,500.00
	In-Service Day	\$3,000.00	\$2,500.00
	Cont. Ed	\$10,000.00	\$9,000.00
	Trustee Dues/Conf/Train	\$3,525.00	\$3,525.00
		\$34,025.00	\$31,525.00
G.	EQUIPMENT		
	Polaris	\$95,000.00	\$90,000.00
	Technology	\$90,000.00	\$80,000.00
	Facility	\$15,000.00	\$10,000.00
	Minor Equip	\$3,500.00	\$3,500.00
	Other Fac Main/Repairs	\$25,000.00	\$20,000.00
		\$228,500.00	\$203,500.00

CORPORATE FUND (cont.)		AMOUNT APPROPRIATED	AMOUNT LEVIED
H.	LIBRARY MATERIALS		
	Books	\$250,000.00	\$240,000.00
	Databases	\$140,000.00	\$140,000.00
	Doc Delivery/ILLs	\$25,000.00	\$25,000.00
	Audio/Visual	\$195,000.00	\$180,000.00
	Periodicals	\$35,000.00	\$30,000.00
		\$645,000.00	\$615,000.00
I.	PROGRAMS		
	Lib-Wide Programs	\$30,000.00	\$28,000.00
	Com Rel/Supplies	\$20,000.00	\$17,000.00
		\$50,000.00	\$45,000.00
J.	OTHER EXPENSES		
	Gifts (if gifts are received)	\$20,000.00	\$0.00
	Per Capita Grant (per State if received)	\$45,000.00	\$0.00
		\$65,000.00	\$0.00
K.	DEBT CERTIFICATE	\$70,000.00	\$70,000.00
L.	CONTINGENCY	\$25,000.00	\$0.00
Corporate Fund appropriation subtotal		\$4,510,250.00	
Levied for the foregoing expenses from the General Public Library Tax			\$4,278,450.00
	Transfer to Special Reserve	\$120,000.00	
Total Corporate Appropriation		\$4,630,250.00	
2. IMRF (Illinois Municipal Retirement Fund)			
		\$80,000.00	\$50,000.00
Levied for the foregoing expense of Illinois Municipal Retirement Fund from a Special Tax in addition to all other taxes levied by the District			

		AMOUNT APPROPRIATED	AMOUNT LEVIED
3. FICA FUND (Federal Insurance Contributions Act)		\$178,000.00	\$176,000.00
Levied for the foregoing expense of Social Security from Special Tax in addition to all other taxes levied by the District			
Total Corp/IMRF/FICA		\$4,888,250.00	\$4,504,450.00
4. SPECIAL RESERVE FUND			
	Consulting	\$25,000.00	
	Facility/Campus	\$20,000.00	
	Furniture/Equip	\$25,000.00	
	Security Systems	\$10,000.00	
	Project Expense	\$1,000,000.00	
Total Special Reserve Fund		\$1,080,000.00	
SUMMARY:			
Total Appropriation		\$5,968,250.00	
Levied as the General Public Library Tax			\$4,278,450.00
Levied as Special Fund Taxes			\$226,000.00
TOTAL LEVY			\$4,504,450.00

Section 3: This Ordinance shall be in full force and effect from and after its passage.

ADOPTED and approved November 15, 2023, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

Emily Swistak
Vice President, Board of Library Trustees
Lisle Library District

Passed and filed in my office November 15, 2023.

Liz Sullivan
Secretary, Board of Library Trustees
Lisle Library District

DRAFT

STATE OF ILLINOIS)
) SS
COUNTY OF DUPAGE)

**CERTIFICATE OF COMPLIANCE WITH
THE TRUTH IN TAXATION LAW**

I, Emily Swistak, certify that I am the duly presiding officer of the Lisle Library District, DuPage County, Illinois, and I certify that the attached ORDINANCE 23-05 (tax levy) was adopted in compliance with the Truth in Taxation Law, 35 ILCS 200/18-55 et seq., i.e.:

- X The Library District levied an amount less than 105% of the final aggregate extension plus any amount abated prior to extension for the preceding year.
- The Library District levied an amount greater than 105% of the final aggregate extension plus any amount abated prior to extension for the preceding year and a public hearing was held following publication of notice of the public hearing.

This Certificate applies to the 2023 levy.

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

Date signed: November 15, 2023

POLICY 340

INTERNET ACCESS AND PUBLIC COMPUTER USE

The Lisle Library District (LLD) offers access to the Internet for both adults and children. Patrons with valid library cards are welcome to use the computers at no cost, except for a minimal charge for printouts. Patrons with valid library cards from other Illinois libraries may apply for a reciprocal barcode to use the seated computers in Adult and Youth Services. Those visiting the area from out of town, or who aren't eligible for a library card, may obtain a visitor's pass to use the public computers. Visitor's passes are available at the Circulation Desk. The LLD has standing, express-internet terminals in the building for short-term, online access. No library card or pass is required to use these standing terminals unless printing is desired. The LLD utilizes a PC activity management system to monitor computer time and provide printing capabilities.

The LLD assumes no responsibility for any loss or damage to data, directly or indirectly, from the use of LLD computers. The LLD assumes no liability for any loss or damage due to privacy issues regarding online accounts, programs, or files. The LLD does not guarantee that Internet access or computers will function error-free or uninterrupted.

PATRON RIGHTS

The LLD supports the rights of all Library users to access information and will not deny access to the Internet based on age or any other classification. Library patrons have the right to:

- Confidentiality and privacy in the use of public computers to the extent possible, given certain constraints such as proximity of other patrons and staff in a public setting.
- Equitable access to public computers and the Internet.

CHILDREN'S ACCESS TO THE INTERNET

The LLD recognizes that the Internet may contain material that is inappropriate for children. The LLD strongly encourages parents/guardians to discuss appropriate Internet use and safety issues regarding online activity with their children.

Parents/guardians are expected to monitor and supervise their children's use of the Internet while on LLD property. Parents/guardians, not LLD staff, are responsible for the Internet information accessed by their children. Parents/guardians may actively restrict their children's access to the Internet via the Library.

RESPONSIBILITIES OF USERS

The Internet provides resources beyond the LLD's physical collection. The LLD does not assume responsibility for material accessed via the Internet because information obtained via the Internet:

- May or may not be reliable or obtained from a reliable source.
- May or may not be accurate or current.

- May be considered controversial and/or objectionable by some Library patrons.

The LLD is a public institution, and all patrons must comply with the ethical and behavioral standards as set by the LLD Code of Conduct. Viewing or audibly listening to material that is deemed inappropriate for a public space, will result in staff intervention and may result in suspension of LLD privileges or expulsion from the facility/property and/or police involvement.

STAFF ASSISTANCE AND INSTRUCTION

LLD staff may provide computer/Internet assistance to patrons as time and knowledge permits. Staff cannot provide in-depth training outside of LLD-facilitated computer classes.

LEGAL AND ETHICAL USE

LLD computing resources may only be used for legal purposes and in accordance with the LLD Code of Conduct. Examples of unacceptable purposes/activities include, but are not limited to:

- Harassment or defaming others.
- Destruction, damage, unauthorized access, or alteration of the LLD's computer equipment, software, or network.
- Internet use that violates Federal or State law.
- Database use that violates licensing and financial agreements between the LLD and database providers.
- Unauthorized duplication of copyright-protected or other material, or violation of license agreements, or plagiarism.
- Consuming large amounts of system resources, deliberately crashing systems, or causing degradation of system performance.
- Behaving in a manner that is disruptive to other users, including, but not limited to, denying access to other users.

SANCTIONS

Violation of any policies described above will be dealt with in a serious and appropriate manner. Violators may lose Library privileges or may be subject to prosecution by local, State, or Federal authorities.

Adopted 10/9/96
Revised 11/13/02
Revised 12/10/03
Revised 2/14/18

POLICY 340

INTERNET ACCESS AND PUBLIC COMPUTER USE

The Lisle Library District (LLD) offers access to the Internet for both adults, teens, and children. Patrons with valid Library cards may use the computers at no cost, except for a minimal charge for printing. Patrons with valid library cards from other Illinois libraries may apply for a reciprocal barcode to use the computers in Adult and Youth Services. Those visiting the area from out of town, or who aren't eligible for a library card, may obtain a visitor's pass to use the public computers. Visitor's passes are available at the Circulation Desk. The LLD utilizes a PC activity management system to monitor computer time and printing.

A. PATRON EXPECTATIONS

The LLD supports the rights of all Library users to access information and will not deny access to the Internet based on age or any other classification. Library patrons can expect to have:

1. A reasonable amount of privacy while using public computers given that access is within a public setting, amongst other library users.
2. Equitable access to public computers and the Internet.

B. CHILDREN'S ACCESS TO THE INTERNET

The LLD recognizes that the Internet may contain material that is inappropriate for children. The LLD strongly encourages parents/guardians to discuss appropriate Internet use and safety issues with their children.

Parents/guardians are expected to supervise their children's while visiting the LLD. Parents/guardians are responsible for monitoring Internet information accessed by their children. Parents/guardians may actively restrict their child's access to the Internet by engaging a member of the Circulation Services Department to adjust permissions on the child's Library card.

C. YOUTH AND ADULT ACCESS TO PUBLIC COMPUTERS

The LLD facility is arranged to provide age-appropriate materials, equipment, and professional staff to serve specific populations and interests. The LLD has a proportional number of public computers in the Youth and Adult Services departments to serve all users.

Use of the Youth Services public computers shall be restricted to children and teens and their caregivers. Use of the Adult Services public computers shall be restricted to older teens and adults.

D. STAFF ASSISTANCE AND INSTRUCTION

LLD staff may provide computer/Internet assistance to patrons as time and knowledge permits. Staff shall not provide in-depth training outside of LLD-facilitated instruction classes.

E. USER AWARENESS

It's important that users of public computers understand that there are limitations and responsibilities when using public equipment.

1. The Internet provides resources beyond the LLD's physical collection. The LLD does not assume responsibility for material accessed via the Internet because information obtained via the Internet:
 - May or may not be reliable or obtained from a reliable source
 - May or may not be accurate or current
 - May be considered controversial and/or objectionable by some Library patrons
2. The LLD assumes no responsibility for any loss or damage to data, directly or indirectly, from the use of LLD computers. The LLD assumes no liability for any loss or damage due to privacy issues regarding online accounts, programs, or files.
3. The LLD does not guarantee that Internet access or computers will function error-free or uninterrupted.
4. The LLD is a public institution and all patrons must comply with the behavioral standards as set by the LLD Patron Code of Conduct; Policy 610. Viewing or audibly listening to material that is inappropriate for a public space including, but not limited to, pornography, hate speech, or material that may incite or depicts graphic violence, will result in staff intervention and may result in suspension of privileges or expulsion from the facility/property and/or police involvement.

F. LEGAL AND ETHICAL USE

LLD computing resources may only be used for legal purposes and in accordance with the LLD Patron Code of Conduct; Policy 610. Examples of unacceptable purposes/activities include, but are not limited to:

- Harassment or defaming others.
- Destruction, damage, unauthorized access, or modifying the LLD's computer equipment, software, or network.
- Internet use that violates Federal or State law.

- Database use that violates licensing and financial agreements between the LLD and database providers.
- Unauthorized duplication of copyright-protected or other material, or violation of license agreements, or plagiarism.
- Consuming large amounts of system resources, deliberately crashing systems, or causing degradation of system performance.

G. POLICY VIOLATION

Violation of any policy details described above will be dealt with in a serious and appropriate manner. Violators may lose Library privileges or may be subject to prosecution by local, State, or Federal authorities.

Adopted 10/9/96
Revised 11/13/02
Revised 12/10/03
Revised 2/14/18
Revised 11/__/23

POLICY 610
PATRON CODE OF CONDUCT

The Lisle Library District (LLD) is committed to providing quality materials, resources, programs and services to the community in a safe and secure environment. To achieve this, patrons must act in a partnership to ensure that everybody can experience a safe, clean, pleasant and productive environment for study, research, information, and enrichment.

Regulations:

1. Any act or conduct in violation of federal, state, or local laws, ordinances, or Library regulations is prohibited on LLD property.
2. Behavior which may disturb others or interfere with their rights to use the Library is prohibited. Examples include, but are not limited to: hitting, shoving, harassment, indecent exposure, loud voices, smoking, pervasive odor, loitering, profanity, prolonged staring, intimidation, and/or threats.
3. The use and/or possession of weapons or any other objects that can reasonably be considered as weapons is prohibited.
4. Food may not be consumed in the Library with the exception of designated areas, at Library-sanctioned events, or in meetings where prior permission has been granted. All beverages must have a lid.
5. Possession or consumption of alcoholic beverages while on LLD property is prohibited, as is entering the Library in a state of intoxication. Consumption of cannabis products while on LLD property is prohibited. Any inebriated behavior, whether via legal, prescriptive, or illegal means, may prompt a call to the appropriate local authority/agency.
6. Personal property may not be left unattended. The Library/staff is not responsible for personal property. Staff may call local authorities to remove unattended property from the facility/campus.
7. Proper attire and hygiene which conforms to the standards of the community for public places is required, including shirts and shoes. A general standard of hygiene is expected.
8. Wheeled sporting equipment such as bicycles and scooters may not be used or stored in the Library, nor obstruct external doors.
9. Theft, tampering, defacement, or destruction of Library materials, equipment, or furnishings is prohibited. Graffiti/tagging is prohibited, as is posting unauthorized flyers,

signs, stickers, or other like materials in or around the LLD facility. Vandalism, anywhere on LLD property, is prohibited and proper authorities shall be notified.

10. Patrons are not allowed to use the Library for typical household such as sleeping, bathing, shaving, or storage of personal items.
11. Animals may not be left unattended on LLD property. The LLD complies with the Service Animal Access Act (SAAC, 720 ILCS 5/48-8). Service animals must be under the control of a handler. If a service animal behaves unacceptably, staff may ask the patron and animal to leave the premises. Uncontrolled barking, jumping on other people, or running away from the handler are examples of unacceptable service animal behavior.
12. Selling, soliciting, or requesting donations/money is not allowed on LLD property with the exception of Library-sanctioned activities.
13. No circulation of petitions, surveys, distribution/posting of literature, or campaigning is allowed inside the building with the exception of Library-sanctioned activities. Outside the building, such activities may not be conducted within 15 feet of the entrance of the building. These activities may not disrupt LLD operations, impede people from entering or leaving, or create unsafe traffic patterns on the sidewalks or in parking lots. Persons circulating petitions, surveys, or literature may not place tables, chairs, tents, or signs on LLD property. Patrons may not be harassed, threatened, or coercively detained by persons distributing literature or seeking signatures.
14. Materials viewed on electronic/digital devices while in the Library should be appropriate for a public environment. Patrons must also abide by the LLD Internet Access and Public Computer Use Policy 340.
15. Commercial/profit-making photography, video, or audio recording while on LLD property is prohibited without prior permission from the Library Director.
16. Library staff members are not responsible for the supervision of children except when they are participating in a designated Library event. A caregiver must remain in the Library if a child is below the age of eight. Children must be eight years and above and mature enough to be unsupervised to use the Library independently. Younger children should remain in the line of sight of their caregiver. A caregiver must be at least 14 years of age.
17. The LLD does not serve in lieu of parents/guardians, and parents/guardians are responsible for a minor's behavior whether or not parents/guardians are present.

18. Cell phones and other electronic/digital devices should be set to silent or vibrate while in the Library; conversations or disruptive digital noises should not disturb other patrons. Phone conversation is not allowed while using the public computers.
19. Patrons must leave the LLD property at closing time or as directed by Library staff.
20. Bags may be inspected with probable cause.

The Illinois Local Library Act authorizes the Board of Trustees and designees to *"...exclude from the use of the Library any person who willfully violates an ordinance or regulation prescribed by the Board."*

Failure to follow the LLD Patron Code of Conduct may result in documentation of the incident, a warning/s concerning the behavior, immediate expulsion from the Library or banning for a designated length of time dependent upon the severity of the offense.

The Lisle Police or other authorities may be called to assist staff when it is deemed necessary.

The Library Director or designee may issue a written response to a violation of the LLD Patron Code of Conduct.

Approved 7/11/12

Revised 6/13/18

Revised 11/13/19

POLICY 610
PATRON CODE OF CONDUCT

The Lisle Library District (LLD) is committed to providing quality materials, resources, programs and services to the community in a safe and secure environment. To achieve this, patrons must act in a partnership to ensure that everybody can experience a safe, clean, pleasant and productive environment for study, research, information, and enrichment.

Regulations:

1. Any act or conduct in violation of federal, state, or local laws, ordinances, or Library regulations is prohibited on LLD property.
2. Behavior which may disturb others or interfere with their rights to use the Library is prohibited. Examples include, but are not limited to: hitting, shoving, harassment, indecent exposure, loud voices, smoking, vaping, solicitation, proselytization, invasion of privacy, loitering, profanity, prolonged staring, intimidation, and/or threats.
3. The use and/or possession of weapons or any other objects that can reasonably be considered as weapons is prohibited.
4. Food may not be consumed in the Library with the exception of designated areas, at Library-sanctioned events, or in meetings where prior permission has been granted. All beverages must have a lid.
5. Possession or consumption of alcoholic beverages while on LLD property is prohibited, as is entering the Library in a state of intoxication. Consumption/use of cannabis products while on LLD property is prohibited. Any inebriated behavior, whether via legal, prescriptive, or illegal means, may prompt a call to the appropriate local authority/agency.
6. Personal property may not be left unattended. The Library/staff is not responsible for personal property. Staff may call local authorities to remove unattended property from the facility/campus.
7. Patrons are required to comply with the reasonable request/s of a Library staff member.
8. Proper attire which conforms to the standards of the community for public, non-recreational, spaces is required; such as wearing tops, bottoms, and shoes.
9. Pervasive, offensive odors that affect other patrons' use of the Library will be addressed. Staff may request that patrons change locations within the facility, or depending on severity, may be asked to leave the building.

10. Wheeled sporting equipment such as bicycles and scooters may not be used or stored in the Library, nor obstruct external doors or use of the Library.
11. Theft, tampering, defacement, or destruction of Library materials, equipment, or furnishings is prohibited. Graffiti/tagging is prohibited, as is posting unauthorized flyers, signs, stickers, or other like materials in or around the LLD facility. Vandalism, anywhere on LLD property, is prohibited and proper authorities shall be notified.
12. Patrons shall treat Library equipment and furniture with care. Equipment/furniture include, but are not limited to: a mouse, keyboard, chair, table, or monitor. Mishandling or abuse of equipment or furniture may result in a loss of equipment/furniture use privileges.
13. Patrons are not allowed to use the Library for personal care activities such as sleeping, bathing, shaving, or storage of personal items.
14. Animals may not be left unattended on LLD property. The LLD complies with the Service Animal Access Act (SAAC, 720 ILCS 5/48-8). Service animals must be under the control of a handler. If a service animal behaves unacceptably, staff may ask the patron and animal to leave the premises. Uncontrolled barking, jumping on other people, or running away from the handler are examples of unacceptable service animal behavior.
15. Selling, soliciting, or requesting donations/money is not allowed on LLD property with the exception of Library-sanctioned activities.
16. Circulating petitions, surveys, distributing/posting literature, dispensing items/food, or campaigning is not allowed inside the building with the exception of Library-sanctioned activities. Outside the building, such activities may be conducted at least 15 feet away from the entrances of the building. These activities may not disrupt LLD operations, impede people from entering or leaving, create unsafe traffic patterns on the sidewalks or in parking lots, or imply LLD sponsorship or endorsement. Persons circulating petitions, surveys, or literature may not place tables, tents, or chairs (excluding assistive chairs) on LLD property. Persons circulating petitions, surveys, or literature may not post signs on LLD property. Patrons may not be harassed, threatened, or coercively detained by persons distributing literature or seeking signatures.
17. Materials viewed on electronic/digital devices while in the Library should be appropriate for a public environment. Patrons must also abide by the LLD Internet Access and Public Computer Use Policy 340.

18. Commercial/profit-making photography, video, or audio recording while on LLD property is prohibited without prior permission from the Library Director.
19. Library staff members are not responsible for the supervision of children except when they are participating in a designated Library event. A caregiver must remain in the Library if a child is below the age of eight. Children must be eight years and above and mature enough to be unsupervised to use the Library independently. Younger children should remain in the line of sight of their caregiver. A caregiver must be at least 14 years of age.
20. The LLD does not serve in lieu of parents/guardians, and parents/guardians are responsible for a minor's behavior whether or not parents/guardians are present.
21. Cell phones, electronic/digital devices, loud conversations, or other disruptive digital noises should not disturb other patrons; this includes having device on speaker setting.
22. Patrons must leave the LLD property at closing time or as directed by Library staff.
23. Bags may be inspected with probable cause.

The Illinois Local Library Act authorizes the Board of Trustees and designees to *"...exclude from the use of the Library any person who willfully violates an ordinance or regulation prescribed by the Board."*

Failure to follow the LLD Patron Code of Conduct may result in documentation of the incident, a warning/s concerning the behavior, immediate expulsion from the Library or banning for a designated length of time dependent upon the severity of the offense.

The Lisle Police or other authorities may be called to assist staff when it is deemed necessary. The Library Director or designee may issue a written response to a violation of the LLD Patron Code of Conduct.

Approved 7/11/12
Revised 6/13/18
Revised 11/13/19
Revised 11/__/23

POLICY 650 USE OF MEETING SPACE

The Lisle Library District makes available its meeting rooms for use by Lisle Library District residents, not-for-profit groups, and governmental organizations, for non-commercial, cultural, informational, educational, intellectual and civic purposes. A Lisle Library District resident card holder, whose borrowing privileges have not been suspended per Policy #325 and who is at least 18 years of age, must be the designated contact to reserve a room. Room availability is contingent on there being no conflict with Library programs or meetings, which have first priority at all times. The Library reserves the right to determine use of the rooms and to cancel or reschedule, without liability, all arrangements.

Use of the meeting rooms does not in any way constitute an endorsement by the Lisle Library District of an individual/group/organization's policies and beliefs, subject matter of the meeting, or viewpoints expressed by participants. Advertisements for meetings held in the Lisle Library may not be displayed or promoted in such a manner as to suggest Library sponsorship or endorsement. Outside group events held in the building are noted on the Library online calendar, but advertisements are not permitted on Library property.

Meeting Rooms:

The Library has two meeting rooms, A and B, available for community use. The rooms are located on the entry level of the Library and are wheelchair accessible. The capacity of meeting rooms A and B together is 88 persons. The capacity of each meeting room separately is 44 persons (per fire code).

Rooms A and B may be combined into one large meeting room if necessary and when both rooms are available. This must be written on the meeting room application when the application for the meeting room is submitted.

Additionally, one of the Library's group study rooms at the east end of the Adult Fiction area may be reserved for meetings. Only one of these rooms may be reserved for public meetings at one time. One of these group study rooms shall be available for general use at all times, unless the Library Administration deems otherwise. The capacity of group study rooms is 20 persons (per fire code).

The quiet study room by the Adult Reference area may not be reserved for public meetings.

A. Application to Use the Meeting Rooms:

Residents of the Lisle Library District, non-for-profit groups, and governmental organizations must submit an application to use the meeting rooms. The application is available on the

Library website or from the Receptionist at the Library.

Applications may be placed for dates that fall in the following six month periods:

- January 2nd to June 30th
- July 1st to December 30th

Applicants may request meeting room space during each period as early as two months before the period starts and no later than one week before the event date.

Applicants should familiarize themselves with the Library's meeting rooms before turning in an application. The meeting rooms are assigned on a first come, first served basis.

B. Indemnification and Insurance:

The individual/group/organization shall indemnify the Library and hold the Library harmless from all claims, actions, suits, proceedings, costs, expenses, damages and liabilities, including attorney's fees, arising out of or relating in any way to use of the rooms by the individual/group/organization. Meeting room users will be held responsible for any damage to the Library building, grounds, or equipment due to negligence or willful misconduct.

C. Meeting Room Hours:

The meeting rooms are available during normal Library hours. Opening and closing times are prompt, and no one will be allowed inside the building before or after the official open hours. Therefore we suggest that groups schedule their meetings to begin 15-30 minutes after the Library opens, and plan to end the meeting 15-30 minutes before the Library closes. **15 prior to closing**

Plan for program set up/disturb....etc.

Library Hours:

Sunday: 1:00 pm to 5:00 pm.

Monday through Friday: 9:30 am to 9:00pm

Saturday: 9:30 am to 5:00 pm

D. Equipment:

Library staff will provide minimal assistance with the Library's equipment. Patrons must be conversant with their own equipment, especially laptop computers. Library staff cannot assist groups with transporting materials into or out of the meeting rooms or building.

E. Food and Beverage:

Non-alcoholic beverages in closed containers and food may be brought into meeting rooms A and B, but only covered beverages may be brought into group study rooms. The Library does not provide coffeepots. Library sponsored events are exempt from this restriction.

F. Supplies:

The Library does not provide any supplies. Groups must provide their own name tags, paper, writing utensils, eating utensils, cups, etc. Any equipment the Library does provide is noted on the equipment list for each room.

G. Responsibilities:

Groups are responsible for leaving the facilities in good condition after use. Room privileges may be canceled for any group repeatedly leaving the room in disorder. Excessive noise or use of hazardous materials is prohibited. If cleaning charges are incurred, card holder will be charged.

H. Access to Meetings:

All meetings must be open to the general public except for closed sessions convened by governmental bodies in compliance with the Illinois Open Meetings Act. No organization or group may charge admission to those attending a meeting or function unless funds are being raised for the Library.

Activities held in the Library are subject to the requirements of the Americans with Disabilities Act (ADA). Groups and organizations must comply with applicable ADA requirements when using Library meeting rooms.

I. Administration:

The Library Director or Director's designee shall administer this meeting room policy. Final approval for use of all meeting rooms rests with the Library Director.

Any violation of the Library's policies and/or procedures related to the meeting room may cause the individual/group/organization to forfeit the privilege of using the Library meeting rooms and may result in the cancellation or refusal of any permission granted to that individual/group/organization to use the meeting rooms in the future.

An individual/group/organization seeking to use meeting facilities must agree in writing to observe this policy and all of its related procedures.

J. Literacy/ELD (English Language Development) Room:

The Library makes available its Literacy/ELD Room for use by tutors, teachers or students.

Use of the Literacy/ELD Room does not in any way constitute an endorsement by the Lisle Library District of an individual/group/organization's policies, beliefs or viewpoints of the users.

Lisle Library District residents have the first choice to reserve the room for their tutoring sessions. Other tutors, teachers or students may reserve it if there is not a reservation for the date/time requested by a Lisle Library District resident. Reservations must be requested and approved by contacting the Literacy Outreach Librarian. Otherwise the Literacy/ELD room is available on a first-come, first-served basis for tutoring/teaching interactions.

The Literacy/ELD Room is available during normal Library hours of operation. Opening and closing times are prompt, and no one will be allowed inside the building before or after the official open hours. We suggest that tutoring sessions begin 15 minutes after the Library opens and end 15 minutes before closing. This also gives ample time to select materials from the Literacy/ELD collection before tutoring sessions and time to check out materials before the Library closes.

The Literacy/ELD Room offers use of computers that have access to English as a second language and basic reading software. Tutors and students must have a general knowledge regarding using the equipment. The Literacy Outreach Librarian will provide orientations upon request on the use of the software. Users may not maliciously tamper with the computers, equipment, and will be responsible for any damage as assessed by the Library's IT staff.

Only covered beverages may be brought into the Literacy/ELD Room.

The Library Director and the Literacy Outreach Librarian shall administer the Literacy/ELD Room policy. Any violation of the Library's policies or procedures may result in loss of Literacy/ELD Room privileges.

Adopted 11/11/97
Revised 11/13/02
Revised 12/10/08
Revised 4/13/11
Revised 12/09/15
Revised 12/14/16

POLICY 650
USE OF MEETING & STUDY ROOMS

The Lisle Library District (LLD) provides space for large and small group meeting and study. There are reservable rooms and rooms available on a first-come, first-serve basis. Rooms are open to the public and shall not be considered private meeting/study space unless authorized by the LLD. Larger group meeting space is located on the east side of the Library, accessed by the first or second floor entrances. There are four smaller study rooms on the first floor and two on the second level of the Library.

A. RESERVABLE MEETING ROOMS

Meeting rooms may be reserved by District residents and local governmental organizations for non-commercial, cultural, informational, educational, intellectual, and civic purposes. The Library has first priority regarding room use. The Library reserves the right to determine use of the rooms and to cancel or reschedule, without liability, all arrangements.

1. To make a reservation for a meeting room, there must be a designated contact who is at least 18 years of age and has a valid LLD card (excludes local government organizations).
2. Reserving a meeting room requires completing the LLD Meeting Room Application (see item D below). An individual/group/organization seeking to use meeting facilities must agree in writing to observe LLD policy and related procedures.
3. Use of the meeting rooms by outside individuals or organizations does not constitute an endorsement by the LLD.
4. Advertisements for meetings held at the Library may not be displayed or promoted in a manner to suggest Library sponsorship or endorsement. Advertisements may not use the Library logo as a means to promote their program. Outside group meetings held in the building are noted on the Library's online events calendar. Advertisements by outside individuals/groups are not permitted on Library property (excludes local government organizations). Advertisements, mailings, and postings that specify the LLD must include the disclaimer, "This event is not endorsed or sponsored by the Lisle Library District."
5. The individual/group/organization shall indemnify the Library and hold the Library harmless from all claims, actions, suits, proceedings, costs, expenses, damages and liabilities, including attorney's fees, arising out of or relating to use of the room/s by the individual/group/organization. Meeting room users will be held responsible for any damage to the Library building, grounds, or equipment due to negligence or willful misconduct arising out of or relating to use of the room/s by the individual/group/organization.
6. Library staff will provide basic assistance with the Library's equipment. Patrons must be conversant with their own equipment, especially laptop computers. Library

staff cannot assist groups with transporting materials into or out of the meeting rooms or building. Library staff will not remain present during meeting to troubleshoot equipment.

7. Excessive non-appearances or no-shows may lose reservation privileges for a period of six months after the current period (see item D). “Excessive” is defined as missing three scheduled reservations.

Meeting Rooms A & B

Meeting rooms A and B are the largest of LLD’s meeting rooms. They are located at the east end of the building and can be accessed by staircase or elevator. When both rooms are available, A and B can be combined for a larger meeting via reservation request. Meeting Rooms A and B can comfortably accommodate 40-45 people each. Combined, A and B can accommodate up to 88 people.

Oak Study Room

The Oak Study Room is located at the east end of the Adult Fiction area on the first floor and may be reserved for meetings. This room comfortably accommodates 12-15 people. When not reserved, the Oak Study Room may be used on a first-come, first-serve basis.

B. RESERVABLE STUDY ROOMS

Study rooms may be reserved by District residents and local governmental organizations for non-commercial, cultural, informational, educational, intellectual, and civic purposes. The Library has first priority regarding room use. The Library reserves the right to determine use of the rooms and to cancel or reschedule, without liability, all arrangements. When not reserved, rooms may be used on a first-come, first-serve basis.

1. To make a reservation for a study room, a person must have a valid LLD card (excludes government organizations).
2. Reserving a study room requires calling, emailing, or visiting Circulation Services to confirm cardholder status and reservation availability.
3. Reservations may be up to two hours in length.
4. The same patron may reserve the study room up to two times per week.
5. Reservations may be made in one-month periods. Reservations will open on the 15th of the month prior.
6. A reservation will be cancelled when 15 minutes lapses after start time. The room will then become open to other users.
7. A printed reservation schedule will be posted on the study room door to alert users of reservation times.

Maple Study Room

The Maple Study Room is available by reservation. It is located within the Library’s main entrance lobby area on the first floor. This room is intended for individual or

small group study. This room comfortably accommodates 1-6 people. When not reserved, this room may be used on a first come, first serve basis.

Ginkgo Study Room

The Ginkgo Study Room is available by reservation. It is located within the Library's main entrance lobby area on the first floor. This room is intended for individual or small group study. This room comfortably accommodates 1-6 people. When not reserved, this room may be used on a first come, first serve basis.

C. FIRST-COME FIRST-SERVE ROOMS

The LLD has rooms available on a first-come, first-serve basis. The Library has first priority regarding room use. The Library reserves the right to determine use of the rooms and to arrange for use by the LLD when needed.

Birch Study Room

The Birch Study Room is available on a first-come first-serve basis. It is located at the east end of the Adult Fiction area on the first floor. This room is intended for individual or small group study. This room comfortably accommodates 1-10 people.

Spruce Study Room

The Spruce Study Room is available on a first-come first-serve basis. It is located next to the Adult Reference Desk on the second floor. This room is intended for individual or small group study. This room comfortably accommodates 1-6 people.

Literacy ELD Room

The Literacy/ELD (English Language Development) Room is intended to be used by tutors, teachers, and students. The room is available on a first-come first-serve basis, unless it has been reserved by the Library for a specific tutoring purpose. It is located next to the Adult Reference Desk on the second floor. This room comfortably accommodates 1-4 people.

The Literacy/ELD Room provides computers with preinstalled software that teaches English as a second language and basic reading skills. Computer users must abide by the LLD's Policy 340: Internet and public computer use when utilizing Literacy computers.

Oak Study Room

The Oak Study Room is located at the east end of the Adult Fiction area on the first floor. The room is available on a first-come first-serve basis (unless reserved; see item A above). This room is intended for individual or small group study/meeting. This room comfortably accommodates 12-15 people.

D. RESERVABLE MEETING ROOM APPLICATION

Residents of the Lisle Library District and local governmental organizations must complete the application to use a meeting room. The application can be accessed via lislelibrary.org or in person at the main Circulation Desk.

Applications may be placed for dates that fall in the following six-month periods:

- January 2nd to June 30th
- July 1st to December 30th

Applicants may request meeting room space during each period as early as two months before the period starts and no later than one week before the event date. Special exceptions may be authorized by LLD Administration.

Applicants should familiarize themselves with the meeting room before turning in an application. LLD staff may provide or schedule room access for this purpose.

E. MEETING & STUDY ROOM HOURS

Rooms are available during normal Library hours. Opening and closing times are prompt. Outside groups/individuals will not be allowed inside the building before official open hours. Groups/individuals shall end their meeting at least 15 minutes before the Library closes to allow staff to prep the room for the next day.

Library Hours:

Sunday: 1:00 PM to 5:00 PM

Monday through Friday: 9:30 AM to 9:00 PM

Saturday: 9:30 AM to 5:00 PM

F. FOOD & BEVERAGE

Non-alcoholic beverages in closed containers and food may be brought into Meeting Rooms A and B. In Meeting Room B, there is a small prep kitchen that contains a refrigerator, microwave and sink. Users may utilize the kitchen for meeting purposes, but may not store any food or beverage (or items) beyond the time allotted for the meeting. Only covered beverages may be brought into group study rooms. There is a designated vending area for food/drink consumption near Meeting Rooms A and B. Any exceptions shall be authorized by LLD Administration or designee.

G. SUPPLIES FOR MEETINGS

The Library does not provide general supplies for meetings. Groups/individuals must provide their own supplies such as name tags, paper, writing utensils, and clipboards.

H. RESPONSIBILITIES

Groups/individuals are responsible for leaving the facilities in good condition after use. Room privileges may be canceled for any group/individual leaving a room in disorder. Room users shall abide by the LLD's Patron Code of Conduct, Policy 610. If cleaning charges are incurred, the responsible user will be charged.

A violation of the Library's policies and/or procedures related to room use may cause the individual/group/organization to forfeit the privilege of using the Library's rooms and may result in the cancellation or denial of use of the meeting rooms in the future.

I. ACCESS TO MEETINGS & STUDY SPACE

All meetings must be open to the general public except for closed sessions convened by governmental bodies in compliance with the Illinois Open Meetings Act. No organization or group may charge admission to those attending a meeting or function unless authorized by the LLD.

Activities held in the Library are subject to the requirements of the Americans with Disabilities Act (ADA). Groups and organizations must comply with applicable ADA requirements when using Library meeting rooms.

Study rooms that have not been reserved are open for patron use. More than one patron may occupy a study room at the same time provided that each party respects each other's activity; follows the LLD Code of Conduct, Policy 610.

Adopted 11/11/97
Revised 11/13/02
Revised 12/10/08
Revised 4/13/11
Revised 12/09/15
Revised 12/14/16
Revised 11/__/23

POLICY 735

DONATIONS & GIFTS

The Lisle Library District (LLD) welcomes gifts, donations, endowments, memorials, and planned giving that supports the LLD's mission, programs, and services.

A. General Guidelines

1. The LLD will enter into giving relationships that are determined to be in the best interest of the District. The LLD reserves the right to accept or decline any donation.
2. The LLD is a tax exempt, public library. Public library districts in Illinois are considered "political subdivisions" (IRS/ILCS) that may receive and administer donations for the benefit of the public. Under Illinois library law, any person or group of persons may make donations of money or property for the benefit of any local library or public library district [75 ILCS 5/1-6 and 75 ILCS 16/30-75]. Title to the donation vests with the LLD Board of Trustees.
3. Any donation becomes the property of the LLD. Donated items may be added or withdrawn from the collection without consent of the donor. The LLD reserves the right to donate or sell donated items and direct acquired funds to support LLD collections, services, and/or programs.
4. The LLD will follow Generally Accepted Accounting Principles (GAAP) for the accounting and crediting of all contributions, and shall follow all applicable legal requirements.
5. The LLD encourages donors to contact a professional financial advisor regarding valuation for tax purposes.
6. LLD Trustees, employees, and/or volunteers may not make promises, expect favoritism or exchanges, or agree to any donor-directed actions for the purposes of soliciting a contribution. Individual Trustees may not solicit donations or fundraise without full Board approval.
7. Donor names are public information unless the donor specifically and formally requests anonymity.

B. Solicitation by the LLD

The LLD may solicit donations for specific purposes or projects. Solicitations shall be Board-approved prior to any donation campaign. Individual Trustees may not solicit donations or fundraise without full Board approval.

C. Fund for Illinois Libraries | Illinois Library Association (ILA)

The purpose of the Fund for Illinois Libraries is to enable libraries to receive monetary donations from individuals or organizations that can only make donations to 501(c)(3) charitable organizations. The ILA serves as the administrator of the Fund. With LLD Board approval, the LLD will contact ILA to administer such a transaction. There is an annual fee associated with processing these type of donations via the ILA.

D. Material Donations

The LLD may accept materials for inclusion within the collection or as donations to supportive organizations like the Friends of the Lisle Public Library District. Due to limited storage and/or operational impacts, the LLD may limit the acceptance of donations at any time. The LLD encourages donors to check with the LLD before delivering material donations.

The LLD will not accept:

1. Items that are in poor condition; faded, yellowed, or stained
2. Items that have smoke, pet, or other strong odors
3. Periodicals; magazines, newspapers, or flyers
4. Encyclopedias
5. Obsolete formats such as tape cassettes/VHS

Adopted 02/20/13
Revised 01/07/22

POLICY 735

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A. General Guidelines

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3. Any donation becomes the property of the LLD. Donated items may be added or withdrawn from the collection without consent of the donor. The LLD reserves the right to donate or sell donated items and direct acquired funds to support LLD collections, services, and/or programs.
4. The LLD will follow Generally Accepted Accounting Principles (GAAP) for the accounting and crediting of all contributions, and shall follow all applicable legal requirements.
5. The LLD encourages donors to contact a professional financial advisor regarding valuation for tax purposes.
6. LLD Trustees, employees, and/or volunteers may not make promises, expect favoritism or exchanges, or agree to any donor-directed actions for the purposes of soliciting a contribution. Individual Trustees may not solicit LLD donations or fundraise without full Board approval.
7. Donor names are public information unless the donor specifically and formally requests anonymity.

B. Solicitation by the LLD

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The purpose of the Fund for Illinois Libraries is to enable libraries to receive monetary donations from individuals or organizations that can only make donations to 501(c)(3) charitable organizations. The ILA serves as the administrator of the Fund. With LLD Board approval, the LLD will contact ILA to administer such a transaction. There is an annual fee associated with processing these type of donations via the ILA.

D. Material Donations

The LLD may accept materials for inclusion within the collection or as donations for supportive/affiliate organizations. Due to limited storage and/or operational impacts,

the LLD may limit the acceptance of donations at any time. Donors shall check with the LLD before delivering material donations.

The LLD will not accept:

- Items that are in poor condition; faded, yellowed, or stained
- Items that have smoke, pet, or other strong odors
- Periodicals/magazines, newspapers, or flyers
- Encyclopedias
- Obsolete formats such as tape cassettes/VHS

E. Item Donations

The LLD may accept items as donations provided the item/s meet the Library's needs. Those wishing to donate an item to the LLD shall first discuss the donation with the Library Director to determine if appropriate. The Library Director shall also oversee the procurement of the item. The Library Director will engage the Board President and may engage the Board of Trustees if applicable. A plaque may be affixed to an item pursuant to Library Director's authorization.

F. In Memoriam Donations

The LLD may accept items and materials as in memoriam donations. Those wishing to donate on behalf of another person, shall first discuss the potentiality with the Library Director to determine suitability. The Library Director will engage the Board President and may engage the Board of Trustees if applicable. The Library Director shall also oversee the procurement of the item. A memorial plaque or bookplate may be affixed to an item pursuant to Library Director's authorization.

G. Online & Monetary Donations

The LLD allows for online donations via its website. Online donors wishing to receive a receipt for tax purposes should follow the transaction directions on the website. Donors will be sent an email acknowledging the donation after the transaction is completed.

Monetary donations are accepted at the Circulation Services Desk. Donations may be cash or check. If requested, receipts for monetary donations will be issued at the Circulation Services Desk.

H. Donation Drop-off Location

The LLD may occasionally serve as a drop-off location for local non-profit organizations seeking non-monetary donations such as canned goods or hats/scarves. The LLD is proud to support worthwhile causes that align with the Library's mission. All donation drives shall be approved by the Library Director prior to advertising or placing a donation box within the facility.

Adopted 02/20/13
Revised 01/07/22
Revised 11/__/23

Daily Herald

Consumers' Checkbook for Service Ratings

Food For Thought: A Culinary Discussion Group

Native American Nations of Illinois

Virtual Storytime

Senior Housing 101

Creative Connections: Abstract Watercolor Landscapes

Organizing 101: Organizing for the Holidays

Illinois Libraries Presents: A Taste of Love with Maya-Camille Broussard of Justice of the Pies

Consumer Reports for Product Ratings & Reviews

Gallery 777: Reception - Finn Times Two

Virtual Storytime

Dr. Who Trivia Night

Creative Connections: 3D Paper Art

Chicago Tribune

Consumers' Checkbook for Service Ratings

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Creative Connections: 3D Paper Art

Daily Herald

Lisle Library District stays bright as the days dim

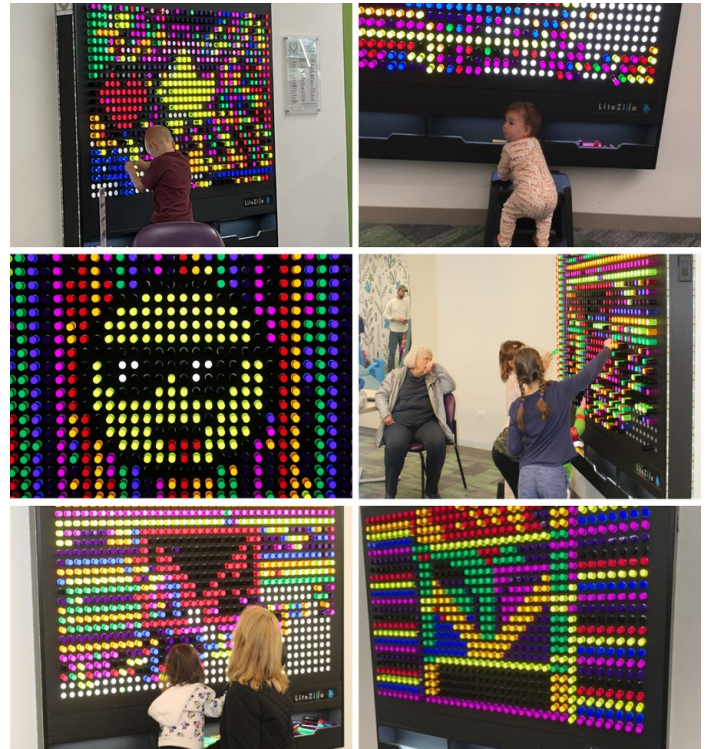
Submitted by Joy Davis

As the autumn continues to steal the daylight, the Lisle Library District, 777 Front St., remains aglow with its LiteZilla installation.

The wall installation in Youth Services is akin to a giant Lite Brite with larger pegs that are safe for all ages.

The radiant colors are anything but primary, with dazzling options such as tangerine orange and bumblebee yellow; enough to invoke a little bit of summer.

The unique offering is the result of a library-wide fundraising collaboration that occurred during the Lisle Library District's yearlong renovation.



Lisle Library District patrons of all ages enjoying the LiteZilla installation. *Courtesy of Joy Davis*

The fundraiser was so successful that a 6- by 5-foot LiteZilla was installed, along with a tabletop LiteZilla mini. However, the true success is seeing the new feature being used.

The glowing, interactive, digital canvas is an opportunity for children to explore their creativity while bonding with peers they may have never interacted with.

The illumination combined with the infinite possibilities have sparked a sense of wonder within the library's walls. Caregivers and their children bond as they experience the novel installation together.

Parent and child have also been spotted reading beneath the glow.

Library staff have been delighted to see what has been created by our eager patrons; from an old school Pacman, the sunglasses emoji, and even the library's logo!

As the weeks turn to winter, the LiteZilla will keep its luminosity for all to enjoy. Patrons with seasonal affective disorder may even benefit from its exuberance.

The Lisle Library District is grateful to all who have donated to make our library even more special. The

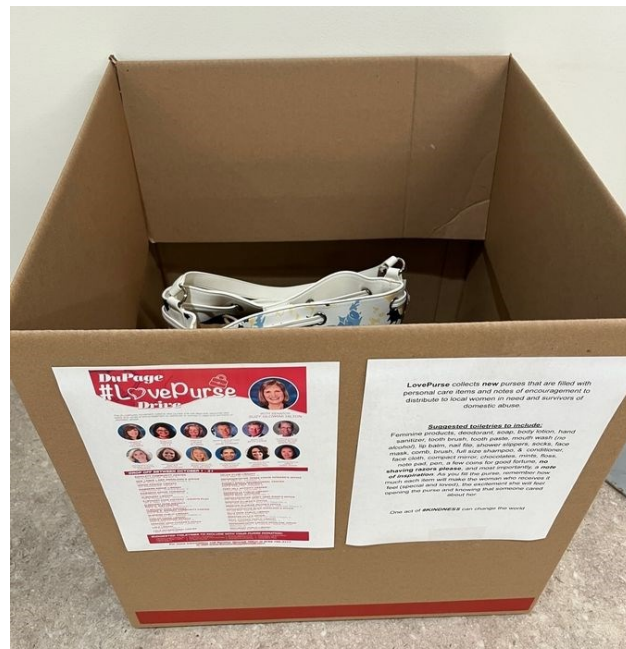
Daily Herald

Lisle Library District collects donations during Domestic Violence Awareness Month Submitted by Joy Davis

The Lisle Library District, in collaboration with state Sen. Laura Ellman and state Rep. Terra Costa Howard, is collecting purses and toiletries for women and girls in need at Metropolitan Family Services. The collection runs through October in recognition of Domestic Violence Awareness Month.

Donors can include any of the following:

- Purses
- Feminine products
- Deodorant
- Soap
- Lotion
- Chapstick
- Facecloths
- Hand sanitizer
- Travel shampoo & conditioner
- Oral hygiene products
- Slippers/shower flipflops
- Socks
- Face masks
- Comb/brush
- Compact mirror
- Mints/chocolates
- Nail emery boards



The #LovePurse collection box is across from the circulation desk at the Lisle Library District. *Courtesy of Joy Davis*

Donors are welcome to contribute purses with or without items inside. A kind and encouraging card is also suggested.

The local organization #LovePurse is the vessel behind the collection drive. The Lisle Library District participated in a collection for the organization following its inception in 2021.

Collection drives such as this match the Library's mission to enrich and empower the community. Donors are welcome to contribute purses with or without items inside. A kind and encouraging card is also suggested.

The local organization #LovePurse is the vessel behind the collection drive. The Lisle Library District participated in a collection for the organization following its inception in 2021.

Collection drives such as this match the Library's mission to enrich and empower the community.

Daily Herald



Arts
DuPage

Creative Connections: Abstract Watercolor Landscapes

Gallery 777: Reception - Finn Times Two

Creative Connections: 3D Paper Art



Consumers' Checkbook for Service Ratings

Food For Thought: A Culinary Discussion Group

Native American Nations of Illinois

Virtual Storytime

Senior Housing 101

Creative Connections: Abstract Watercolor Landscapes

Organizing 101: Organizing for the Holidays

Illinois Libraries Presents: A Taste of Love with Maya-Camille Broussard of Justice of the Pies

Consumer Reports for Product Ratings & Reviews

Gallery 777: Reception - Finn Times Two

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Creative Connections: 3D Paper Art



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Virtual Storytime

Dr. Who Trivia Night

Creative Connections: 3D Paper Art

My Library is... LiteZilla Lights Up Lisle Library District

In 2022, while undergoing a major two-phase renovation, the Lisle Library District (LLD) fundraised for a special feature in the Youth Services department: a LiteZilla. The wall installation is akin to a giant Lite Brite with larger pegs that are safe for all ages.

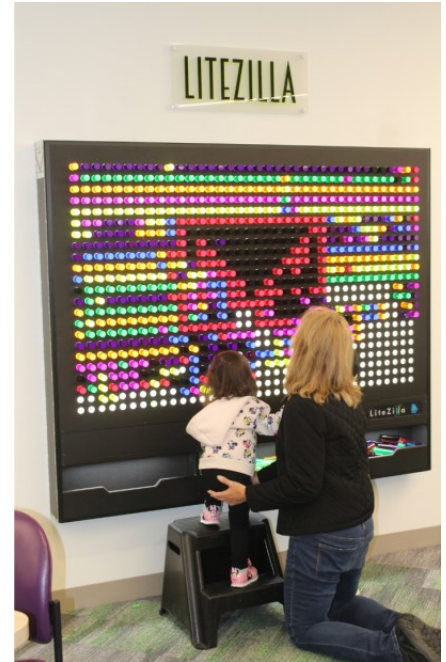
The library led the fundraising campaign with LLD Board support. The Library-wide collaboration was so successful that a 6'x5' LiteZilla was installed, along with a tabletop LiteZilla mini. However, the true success is seeing the new feature being used.

The glowing, interactive, digital canvas is an opportunity for children to explore their creativity while bonding with peers they may have never interacted with. The illumination combined with the infinite possibilities has sparked a sense of wonder within the library's walls. Caregivers and their children bond as they experience the novel installation together. Parent and child have also been spotted reading beneath the radiance.

Library staff have been delighted to see what has been created by our eager patrons; from an old-school Pacman, the sunglasses emoji, and even the library's logo!

The LLD is grateful to all who have donated to make our library even more special. The LiteZilla and mini LiteZilla are available anytime the library is open.

Today's guest blog post is from Joy Davis, Marketing Specialist, Lisle Library District



LISLE LIBRARY DISTRICT
PERSONNEL & POLICY COMMITTEE MEETING
August 29, 2022 - 10:00 a.m.

1. Roll call

Present:

Emily Swistak - Vice President | Chair

Marjorie Bartelli - President

Jenny Norton - Treasurer

Sara Wynn - Trustee

Tatiana Weinstein - Director/Ex-officio

Beth McQuillan - Assistant Director/Ex-officio

Also Present:

Chris Knight - Recording Secretary

2. Opportunity for visitors to speak - general public comment period - None

3. Approve Minutes of the June 2, 2022 Personnel & Policy Committee Meeting

MOTION: President Bartelli moved to approve the minutes of the June 2, 2022 Personnel & Policy Committee Meeting. Trustee Wynn seconded.

Discussion: Vice President Swistak provided a grammatical correction.

Roll Call Vote - All Aye. The motion passed.

4. Policy 315: Loan Periods - draft/discussion

Director Weinstein provided an overview of draft Policy 315: Loan Periods.

Discussion: Vice President Swistak discussed updating the patron account display regarding holds. Director Weinstein stated that Polaris would need to produce an enhancement to the product. President Bartelli commented on 3-week loan periods. Director Weinstein affirmed that 3 weeks was standard for many libraries. Trustee Wynn commented on the popularity of launchpads. She asked if the Library had adequate supply. Director Weinstein stated that the Library has an appropriate number of devices and has consulted with Department Directors who oversee the collection. Vice President Swistak asked if the Committee was comfortable with the revision going the full Board in September. The Committee agreed.

5. Policy 330: RAILS Fines and Fees - draft/discussion

Director Weinstein provided an overview of draft Policy 330: RAILS Fines and Fees.

Discussion: President Bartelli asked about RAILS policies. Assistant Director McQuillan stated that they are similar to the LLD's policies. Trustee Wynn commented on the use of the LLD acronym. Treasurer Norton commented on the capitalization of the acronym

“ILL” and the use of lower case for interlibrary loan. Vice President Swistak asked if the Committee was comfortable with the revision going the full Board in September. The Committee agreed.

6. Policy 675: Keys & Keyless Access Systems - draft/discussion

Director Weinstein provided an overview of draft Policy 675: Keys & Keyless Access Systems.

Discussion: Vice President Swistak asked for periods to be added to each numbered item. President Bartelli asked for clarification on the term, “Administrative Office.” Director Weinstein explained that it referred to Administrative staff. President Bartelli asked who would determine access to staff-only spaces. Director Weinstein explained that if she was not on premises, Assistant Director McQuillan could issue a key card to a vendor who needed access to other rooms.

President Bartelli asked if keyless entry cards could be duplicated. Director Weinstein stated that keycards are unique and cannot be duplicated. Vice President Swistak mentioned that the software could deactivate a card if stolen or lost and then a new card could be issued. Treasurer Norton asked if there was a master list for keyholders. Director Weinstein stated that there was a master list.

Vice President Swistak asked if the Committee was comfortable with the revision going the full Board in September. The Committee agreed.

7. Policy 680: Property Damage - draft/discussion

Director Weinstein provided an overview of draft Policy 680: Property Damage.

Discussion: Trustee Wynn provided grammar suggestions. President Bartelli agreed with the suggestions. President Bartelli stated that she appreciated the enclosed example ordinance R-3. Vice President Swistak asked if the Committee was comfortable with the revision going the full Board in September. The Committee agreed.

8. Policy 700: Purchasing, (Expenditures), Contracts, (& Grants) - draft/discussion

Director Weinstein provided an overview of draft Policy 700: Purchasing, (Expenditures), Contracts, (& Grants).

Discussion: Trustee Wynn commented that the policy looked good and was easy to understand. Treasurer Norton agreed. President Bartelli stated that she was comfortable with the draft. Vice President Swistak stated that she agreed and asked if the Committee was comfortable with the revision going the full Board in September. The Committee agreed.

9. Policy 710: Fund Balances - draft/discussion

Director Weinstein provided an overview of draft Policy 710: Fund Balances.

Discussion: President Bartelli commented on the use of the term “government.” Director Weinstein stated that the definitions came from GASB (Governmental Accounting Standards Board). Treasurer Norton mentioned that she liked the elimination of the .02 Fund references and asked if staff looked back at other policies to make sure the .02 Fund references were removed. Director Weinstein affirmed yes. Vice President Swistak asked if the Committee was comfortable with the revision going the full Board in September. The Committee agreed.

10. Policy 715: Authorization for Library Director to Sign Checks/Accounts Payable & Payroll - draft/discussion

Director Weinstein provided an overview of draft Policy 715: Authorization for Library Director to Sign Checks/Accounts Payable & Payroll.

Discussion: Treasurer Norton asked about best practices regarding signing checks. Director Weinstein stated that the auditor advises the LLD about the separation of duties. Director Weinstein and Assistant Director McQuillan provided an overview of payroll procedures. Treasurer Norton asked if safeguards were in place. Director Weinstein affirmed safeguards were in place and that Trustees may also ask the auditor this fall. Director Weinstein also explained that there were software safeguards. The Committee agreed to bring the draft to the full board with the current edits and, if possible, language from the auditor as well.

Vice President Swistak commented on Trustee training regarding the reviewing of bills and asked about including within the draft. Director Weinstein stated that Trustee training references would more likely fit within the by-laws.

11. Director job description - preliminary discussion

Vice President Swistak assigned Committee members homework to review the Director job description and to give ideas for formatting, updating, and tying it to the Director evaluation.

President Bartelli asked about the updated evaluation form. Vice President Swistak affirmed that the Board agreed to the updated evaluation. She stated that the goals still need to be discussed.

12. Adjourn

MOTION: Treasurer Norton moved to adjourn the meeting. Trustee Wynn seconded.
Voice Vote - All Aye

The meeting adjourned at 11:00 a.m.

Recorded by:

Jackie Kilcran, Recording Secretary

Approved by the Personnel & Policy Committee on October 26, 2023.

Approved by

Emily Swistak, Committee Chair

LISLE LIBRARY DISTRICT
PHYSICAL PLANT COMMITTEE MEETING
September 14, 2022 - 7:00 p.m.

1. Roll call

Present:

Karen Larson - Secretary | Chair

Emily Swistak - Vice President

Marjorie Bartelli - President

Tatiana Weinstein - Director | Ex-officio

Beth McQuillan - Assistant Director | Ex-officio

Also Present:

Chris Knight - Recording Secretary

2. Opportunity for visitors to speak - general public comment period - None

3. Approve Minutes of the August 10, 2022 Physical Plant Committee Meeting

MOTION: Vice President Swistak moved to approve minutes of the August 10, 2022 Physical Plant Committee meeting. President Bartelli seconded.

Roll Call Vote - All Aye. The motion passed.

4. Roof inspection report/repairs - discussion

Assistant Director McQuillan provided an overview of the roof inspection report by MetalMaster. She explained that there were three areas on the roof that were damaged and that a proposal for repairs was provided.

Discussion: President Bartelli asked about report wording. Assistant Director McQuillan explained that the wording referred to a technician on premises. President Bartelli asked why the technician was advised not to inspect the canopy entrance. Director Weinstein stated that it was because Camosy was still working on the entrances. President Bartelli asked about debris on the west side of the building. Director Weinstein stated that there is landscape fabric that covers grating and that the Facility Monitors would clean off the debris.

Director Weinstein asked if everyone was agreeable to moving forward with the proposal. The Committee agreed.

5. Landscape options on Kingston Avenue - discussion

Director Weinstein provided an overview of the landscape proposal.

Discussion: Committee members discussed the proposed work and approved of the suggestions. Members agreed that the new landscape would transition well on the corner of Front Street and Kingston Avenue.

6. Facility update from Assistant Director McQuillan

Assistant Director McQuillan mentioned that a wasp nest was removed from an evergreen tree near the east parking lot of the Library campus. She stated that the wasps were white faced hornets. Assistant Director McQuillan commented that technicians from Monaco Mechanical unclogged a discharge hose from an air handler. She stated that they would return to replace air filters and explained that Monaco had recommended replacing the filters on a more frequent basis due to construction dust. Assistant Director McQuillan stated that the Library received a new Knox box that will be installed near the receiving door once staff move from the east end of the building to the west end. She explained that the Knox box holds keys to the building and would be used by the Fire Department during an emergency.

Discussion: Vice President Swistak asked about the new Knox box location. Director Weinstein stated that the Fire Chief suggested to install it by the receiving door because it is closest to the west mechanical room where fire protection access panels are located. President Bartelli asked where the closest fire hydrant was located. Director Weinstein stated that it was on Front Street. Vice President Swistak commented that another fire hydrant was also on Kingston Avenue.

7. Adjourn

MOTION: Vice President Swistak moved to adjourn the meeting. President Bartelli seconded.

Voice Vote - All Aye

The meeting adjourned at 7:16 p.m.

Recorded by

Chris Knight, Recording Secretary

Approved by the Physical Plant Committee on October 23, 2023.

Approved by

Karen Larson, Committee Chair