

## PUBLIC/LEGAL NOTICE

*The regular monthly Board meeting of the Lisle Library District (LLD) Board of Trustees will be held on October 21, 2020 at 7:00 pm in the Meeting Room of the Lisle Library District, 777 Front Street, Lisle, Illinois.*

*In accordance with Governor Pritzker's Executive Order 2020-43, all persons over the age of 2 who are medically able to tolerate a face covering (a mask or cloth face covering) must cover their nose and mouth when in the public space. Meeting attendees shall comply with social distancing guidelines and room arrangements. The Library also recognizes the Governor's Executive Order No. 2020-07 which suspends certain requirements of the Open Meetings Act, allowing Library Trustees to participate remotely. Due to COVID-19 limitations, citizens may provide public comment via email: [library@lislelibrary.org](mailto: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 October 21, 2020 - 7:00 p.m.

1. Roll call
2. Opportunity for visitors to speak
3. Assignments for reviewing monthly accounts payable
  - a. Vice President Bartelli and Trustee Larson reviewed the September billings in October
  - b. President Hummel and Trustee Sullivan will review the October billings in November
4. Consent Agenda - Action Required
  - a. Approve Minutes of the September 16, 2020 Public Hearing for Budget and Appropriation Ordinance
  - b. Approve Minutes of the September 16, 2020 Board Meeting
  - c. Approve Minutes of the September 16, 2020 Executive Session
  - d. Approve Minutes of the October 13, 2020 Special Board Meeting
  - e. Approve Minutes of the October 14, 2020 Special Board Meeting
  - f. Acknowledge Treasurer's Report, 09/30/20, Investment Activity Report, 09/30/20, Current Assets Report, 09/30/20, Revenue Report, 09/30/20, and Expense Report, 09/30/20
  - g. Authorize Payment of Bills, 10/21/20
5. Annual Audit Presentation - Representative from Lauterbach & Amen presentation
6. Unfinished Business
  - a. Facility Options: Communications Plan Discussion
7. Committee Reports
  - a. Finance
  - b. Personnel/Policy
  - c. Physical Plant
8. Staff Reports
  - a. Director's Report
  - b. Assistant Director's Report
9. New Business
  - a. LLD vacant lots - Discussion
  - b. Accept Annual Audit - Action Required  
Acceptance of Library Audit, year ended June 30, 2020
  - c. Approve Resolution 20-04: Resolution to Determine Estimate of Funds - Action Required  
This is a resolution to determine estimate of funds needed for the 2020-21 fiscal year
  - d. November 3, 2020 Election Day closing - Action Required  
Board determination of whether the Library shall be closed on Election Day
10. Opportunity for Trustee comments (five minutes)  
Bartelli, Duffy, Hummel, Larson, Norton, Sullivan, Swistak
11. Adjourn

LISLE LIBRARY DISTRICT  
PUBLIC HEARING FOR BUDGET AND APPROPRIATION ORDINANCE  
September 16, 2020 - 6:30 p.m.

1. Roll call

Present:

Thomas Hummel - President  
Marjorie Bartelli - Vice President (via GoToMeeting)  
Jenny Norton - Treasurer (via GoToMeeting)  
Emily Swistak - Secretary (via GoToMeeting)  
Thomas Duffy - Trustee (via GoToMeeting)  
Karen Larson - Trustee (via GoToMeeting)

Absent:

Liz Sullivan - Trustee

Also present:

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

2. Opportunity for visitors to speak

President Hummel invited the public to address the LLD Board of Trustees. No visitors were present for the public hearing.

3. Adjourn

**MOTION:** Trustee Duffy moved to adjourn the meeting. Trustee Larson seconded.

Roll Call Vote - All Aye

The meeting adjourned at 6:35 p.m.

Recorded by

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Chris Knight, Recording Secretary

Approved by the Board of Trustees on October 21, 2020.

Approved by

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Emily Swistak, Secretary of the LLD Board of Trustees

LISLE LIBRARY DISTRICT  
BOARD MEETING  
September 16, 2020 - 7:00 p.m.

1. Roll call

Present:

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

Also present:

Tatiana Weinstein - Director  
Beth McQuillan - Assistant Director  
Chris Knight - Recording Secretary  
Kay McKeen - SCARCE, Executive Director (via GoToMeeting)  
Elizabeth Chaplin - DuPage County Board Member (via GoToMeeting)  
Marc Rogers - CCS International Inc., Project Manager  
Graham Harwood - CCS International Inc., Principal/Director

Treasurer Norton stepped away from the GoToMeeting at 7:01 p.m.

2. Opportunity for visitors to speak

One visitor addressed the Board. He spoke of the necessity for facility improvements based on past studies, existing needs, and issues related to the current pandemic. He recommended following through on repairs and maintenance work along with improvements. He requested that the Board retain the undeveloped lots on Kingston and Front Street for future use.

Treasurer Norton returned at 7:07 p.m.

3. SCARCE Presentation

Kay McKeen, SCARCE Executive Director, and Elizabeth Chaplin, DuPage County Board Member, presented the LLD an Earth Flag for environmental and energy conservation initiatives. They congratulated staff for their work and ongoing efforts. Ms. Chaplin read a list of environmental accomplishments and then read aloud the Resolution of Commendation from the DuPage County Board. Ms. McKeen stated that the LLD received two flags, one for flying outside and one for inside display.

Treasurer Norton stepped away from the GoToMeeting at 7:13 p.m.

Treasurer Norton returned at 7:17 p.m.

Ms. McKeen and Ms. Chaplin left the GoToMeeting at 7:18 p.m.

4. Assignments for reviewing monthly accounts payable
  - a. Secretary Swistak and Trustee Sullivan reviewed the August billings in September
  - b. Vice President Bartelli and Trustee Larson will review the September billings in October
  
5. Consent Agenda
  - a. Approve Minutes of the August 12, 2020 Board Meeting
  - b. Approve Minutes of the August 12, 2020 Executive Session #1
  - c. Approve Minutes of the August 12, 2020 Executive Session #2
  - d. Approve Minutes of the August 27, 2020 Special Board Meeting
  - e. Acknowledge Treasurer's Report, 08/31/20, Investment Activity Report, 08/31/20, Current Assets Report, 08/31/20, Revenue Report, 08/31/20, and Expense Report, 08/31/20
  - f. Authorize Payment of Bills, 09/16/20

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

President Hummel asked Director Weinstein to contact Ms. Chaplin for a summary of her statements.

6. Unfinished Business
  - a. Facility Options: CCS Capital Project Discussion/Update

Marc Rogers, from CCS, stated that they received 11 submittals and are in the review process. He mentioned that 6 of the 11 look to be contenders and will need further qualification checks. Mr. Rogers commented that he expects to have recommendations for the Board soon. Finalists will be interviewed by the Board. He also discussed the qualification review process.

Discussion: President Hummel asked about a meeting date. Director Weinstein stated that October 14<sup>th</sup> was slated since there are conflicts on the 12<sup>th</sup> and 13<sup>th</sup>. President Hummel asked if the Board could begin interviews earlier than 7 pm. The Board agreed that October 14<sup>th</sup> was a good date and to start earlier. Mr. Rogers discussed the interview process. Trustee Larson asked if the firms were local. Mr. Rogers stated that a majority of firms were from the Chicagoland area, but that there was also a national presence.

Trustee Duffy asked if the Board could receive a one-page summary with basic information on each firm. Mr. Rogers stated that they could ask for a one-page summary to supplement presentations. Mr. Rogers went over the summary of project parameters. Trustee Sullivan asked about prioritizing options. Secretary Swistak mentioned the 'Good/Better/Best' statement within the document. Trustee Sullivan commented on the project range of \$8.5M to \$9M and having the ability to scale up or down. Mr. Rogers stated that the range was a baseline.

The Board discussed the adjacent, undeveloped, lots as part of the parameters. Mr. Harwood recommended that, in the concept phase, the adjacent lots could be included. Trustee Duffy suggested that the adjacent lots could be developed in partnership with another governing body such as the Lisle Park District. Trustee Sullivan commented about LLD patrons utilizing the St. Joan parking lots during major events. Director Weinstein mentioned that outdoor events normally utilize a portion of the LLD's east parking lot, taking up a number of parking spots for event activities. Mr. Rogers and Mr. Harwood talked about planning for the concept design phase.



b. Renovation Communications/VP Bartelli: Discussion

Vice President Bartelli mentioned that she met with Director Weinstein about a communication plan regarding the facility improvement project. She suggested that a Committee of the Whole meeting would be a good way to discuss overall communications. Director Weinstein discussed an assignment for Trustees; drafting a list of ideas on ways to communicate project information. She mentioned other libraries that have dedicated pages for their improvement projects. Director Weinstein stated that maintenance repairs and facility improvements will be bundled into the total renovation and will be accomplished without raising taxes. She mentioned that an improvement concept has been discussed in public meetings over a six year span. She also stated that public libraries are a vital resource for families who cannot afford computers, internet access, and instruction, and that facility improvements are necessary.

Discussion: Vice President Bartelli asked Director Weinstein to email the Board three example library renovation page links and to ask Trustees for five ideas for the communication plan. Secretary Swistak thanked Vice President Bartelli for initiating the communication plan idea with Director Weinstein.

Mr. Rogers and Mr. Harwood left the meeting at 8:05 p.m.

7. Committee Reports

- a. Finance - Treasurer Norton stated a meeting would be scheduled for October 6<sup>th</sup> at 7:00 pm with an agenda in progress.
- b. Personnel/Policy - Secretary Swistak stated the Committee does not have a meeting scheduled. She stated that she would speak with Director Weinstein about a future date.
- c. Physical Plant - Vice President Bartelli commented the Committee does not have anything scheduled.

8. Staff Reports

Director Weinstein stated that the Library partnered with the Lisle Township, the DuPage Senior Citizen Council, and the Fire District, to help distribute meals to seniors at the Township. Library information was provided along with meal packets. The Lisle Woman's Club planted philodendrons in the Nancy Wilson Memorial Vase displayed at the Reference Desk. Director Weinstein mentioned an update to draft Policy 606 with recommendations from the Library's attorney and stated that a Personnel and Policy Committee meeting would likely happen sometime in October.

Director Weinstein stated that Summer Read concluded and went very well despite being 100% virtual. She mentioned the annual audit would be presented in October. Director Weinstein talked about the November 3<sup>rd</sup> Election Day holiday regarding which government bodies may close. The Library's attorney stated that an official ruling should happen on October 15<sup>th</sup>. Director Weinstein mentioned information about the local election taking place on Tuesday, April 6<sup>th</sup>, 2020. The Library has paper packets available for Trustee positions in the foyer. The first day to circulate petitions is September 22<sup>nd</sup>.

9. New Business

- a. LLD vacant lot discussion  
President Hummel asked Trustees if they were agreeable to table the item until next month. The Board agreed.

b. Adopt Ordinance 20-05: Budget and Appropriation - Action Required

**MOTION:** Vice President Bartelli moved to adopt Ordinance 20-05: Budget and Appropriation, A Budget and Appropriation Ordinance of such sums of money as may be deemed necessary to defray all necessary expenses and liabilities of the Lisle Library District for the fiscal year beginning July 1, 2020 and ending June 30, 2021. Treasurer Norton seconded.

Director Weinstein explained the Budget and Appropriation Ordinance. There were no changes from the Tentative B&A presented last month. Sikich, the LLD's accounting firm, and the LLD attorney reviewed the document.

Roll Call Vote - Trustee Bartelli - Aye, Trustee Duffy - Aye, Trustee Norton - Aye, Trustee Sullivan - Nay, Trustee Swistak - Aye, Trustee Larson - Aye, Trustee Hummel - Aye.

The motion passed.

c. Approve Certificate of Estimated Revenue - Action Required

**MOTION:** Vice President Bartelli moved to approve Certificate of Estimated Revenue, Chief Fiscal Officer's (Treasurer's) Certificate of Estimated Revenue by source for the Lisle Library District for FY 2020-21. Trustee Duffy seconded.

Trustee Duffy mentioned he was having internet issues and would turn off his camera but would attend via audio (8:15 p.m.).

Director Weinstein explained the Certificate of Estimated Revenue and stated it was a statutory requirement. Sikich reviewed and verified the numbers on the document.

Discussion: Trustee Sullivan recommended reducing the fines, fees, and photocopies line by \$35,000 because no action has been taken to make up revenue since the Board voted to go fine-free. Director Weinstein responded by describing various revenue avenues, some already initiated, to replenish income such as a license plate sticker renewal program, fishing and hunting licenses, passport applications, branded items, and speaking with the Friends and Foundation about annual donations. Director Weinstein recommended keeping the document as-is.

President Hummel reiterated that the document was an estimate. Vice President Bartelli asked about repercussions if the estimate is not realized. Director Weinstein and President Hummel provided examples where estimates may not be reached such as receiving lower Per Capita Grant funds. President Hummel stated the \$35,000 is less than 1% of the estimated total revenues and that the majority of LLD's revenues come from property taxes. Treasurer Norton acknowledged Trustee Sullivan's comment and stated that the document is an estimate and that the amount in question is not sufficiently significant for an edit.

Roll Call Vote - Trustee Bartelli - Aye, Trustee Duffy - Aye, Trustee Norton - Aye, Trustee Sullivan - Nay, Trustee Swistak - Aye, Trustee Larson - Aye, Trustee Hummel - Aye. The motion passed.

d. Set Director's salary for FY2020-21 - Action Required

Board approval of LLD Director's salary for FY2020-21.

President Hummel stated that the Board would move forward with Trustee comments before going into Executive Session.

10. Opportunity for Trustee comments (five minutes)

Trustee Duffy stated he was proud of the staff for gaining recognition from SCARCE and for attaining the Earth Flag. He also thanked the resident for speaking during public comment. Treasurer Norton gave kudos to staff involved in the SCARCE recognition and appreciated Vice President Bartelli's communication plan idea. She encouraged the public to provide more feedback. Trustee Sullivan agreed with Treasurer Norton and thanked Director Weinstein for providing answers to her financial questions via email.

Trustee Sullivan stated that she appreciated the statements from the public comment visitor regarding the two adjacent lots. Secretary Swistak stated that she was proud to be part of the LLD regarding the recognition from SCARCE and that she looked forward to seeing the flags on display. She also appreciated the productive discussion during the meeting. She mentioned that she continues to utilize the curbside pick-up service and discussed the help she received from Youth Services staff in picking books for her 3<sup>rd</sup> grader.

President Hummel stated that there will be an increase in the number of meetings next month and asked Trustees to be cognizant of staff time in preparation for those meetings. He stated that it was an honor to be recognized by SCARCE. President Hummel asked about the SWAN system and if the general public could use the system. Director Weinstein explained the Library is a peripheral member of SWAN and that the SWAN catalog is open to the public. Vice President Bartelli thanked staff for the SCARCE commendation and enjoyed meeting Ms. Chaplin and Ms. McKeen. She commented that she was looking forward to the upcoming Finance Committee meeting and she thought that the Board had a great discussion.

11. Executive Session

**MOTION:** Vice President Bartelli moved to go into Executive Session for 5 ILCS 120/2(c)(1): The appointment, employment, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity. Trustee Larson seconded. Roll Call Vote - All Aye. The motion passed.

The Board voted to go into Executive Session at 8:46 p.m.

The Board came back into Open Session at 10:17 p.m.

President Hummel stated that the Board is providing Director Weinstein a 3% raise, retroactive to July 1<sup>st</sup>, and a \$1,000 bonus. Director Weinstein thanked the Board for their confidence and acknowledged their feedback. President Hummel stated that Secretary Swistak would soon connect with the Director about future goals.

**MOTION:** Trustee Sullivan moved to set the Director's salary at a 3% increase, retroactive to July 1<sup>st</sup>, with a \$1,000 bonus. Treasurer Norton seconded. Roll Call Vote - All Aye. The motion passed.

12. Adjourn

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

Roll Call Vote - All Aye  
The meeting adjourned at 10:20 p.m.

Recorded by

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Chris Knight, Recording Secretary

Approved by the Board of Trustees on October 21, 2020.  
Approved by

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Emily Swistak, Secretary of the LLD Board of Trustees

DRAFT

LISLE LIBRARY DISTRICT  
SPECIAL BOARD MEETING  
October 13, 2020 - 6:04 p.m.

1. Roll call

Present:

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

Also present:

Tatiana Weinstein - Director  
Beth McQuillan - Assistant Director  
Chris Knight - Recording Secretary  
Marc Rogers - CCS International Inc., Project Manager  
Graham Harwood - CCS International Inc., Principal/Director  
Patrick Callahan - Studio GC, Principle  
Athi Toufexis - Studio GC, Principle  
Rick McCarthy - Studio GC, Library Studio Director (via GoToMeeting)  
Dan Pohrte - Product Architecture + Design, Principle  
Tiffany Nash - Product Architecture + Design, Principle  
Michael C. Barnes - Michael c Barnes Architect, PLLC, Architect  
Mario Berrones - Calor Design Group, Ltd., Architecture Engineer  
Anders Dahlgren - Library Planning Associates, Inc., Principle (Via GoToMeeting)

2. Opportunity for visitors to speak

One visitor addressed the Board. He asked that Board members seek approval for a renovation via referendum. He asked for a show of hands regarding his proposal. President Hummel reminded the visitor that public comment is not designed for questions and answers with Trustees.

3. Studio GC: LLD Board Interview - Discussion

Studio GC provided a presentation and was interviewed by the Board.

Mr. Callahan, Ms. Toufexis, and Mr. McCarthy left the meeting at 7:13 p.m.

The Board took a break at 7:13 p.m.

The Board came back from break at 7:18 p.m.

4. Product Architects: LLD Board Interview - Discussion

Product Architects provided a presentation and was interviewed by the Board.

Mr. Pohrte and Ms. Nash left the meeting at 8:30 p.m.

The Board took a break at 8:30 p.m.  
The Board came back from break at 8:46 p.m.

5. Michael C. Barnes: LLD Board Interview - Discussion

Michael C. Barnes provided a presentation and was interviewed by the Board.

Mr. Barnes, Mr. Berrones, and Mr. Dahlgren left the meeting at 9:45 p.m.

The Board took a break at 9:45 p.m.  
The Board came back from break at 9:48 p.m.

The Board deliberated and asked CCS about ranking candidates. CCS explained how to rank candidates.

6. Adjourn

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

Roll Call Vote - All Aye

The meeting adjourned at 10:25 p.m.

Recorded by

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Chris Knight, Recording Secretary

Approved by the Board of Trustees on October 21, 2020.

Approved by

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Emily Swistak, Secretary of the LLD Board of Trustees

LISLE LIBRARY DISTRICT  
SPECIAL BOARD MEETING  
October 14, 2020 - 6:01 p.m.

1. Roll call

Present:

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

Also present:

Tatiana Weinstein - Director  
Beth McQuillan - Assistant Director  
Chris Knight - Recording Secretary  
Marc Rogers - CCS International Inc., Project Manager  
Graham Harwood - CCS International Inc., Principal/Director  
Don McKay - Sheehan, Nagle, Hartray Architects, Design Principle  
Eric Penney - Sheehan, Nagle, Hartray Architects, Technical Principle  
Amy Schmieding - Sheehan, Nagle, Hartray Architects, Project Manager  
Roger Schroepfer - Wold Architects & Engineers, Partner  
Alison Andrews - Wold Architects & Engineers, Project Manager  
Lynae Schoen - Wold Architects & Engineers, Interior Designer (via GoToMeeting)  
Mark Bushhouse - Williams Architects, Principle  
Andrew Dogan - Williams Architects, Director of Library Design  
Natalie Clemens - Williams Architects, Project Architect

2. Opportunity for visitors to speak - None

3. Sheehan, Nagle, Hartray Architects: LLD Board Interview - Discussion

Sheehan, Nagle, Hartray Architects provided a presentation and was interviewed by the Board.

Mr. McKay, Mr. Penney, and Ms. Schmieding left the meeting at 7:08 p.m.

CCS discussed ranking candidates.

The Board took a break at 7:16 p.m.

The Board came back from break at 7:24 p.m.

4. Wold Architects & Engineers: LLD Board Interview - Discussion

Wold Architects & Engineers provided a presentation and was interviewed by the Board.

Mr. Schroepfer, Ms. Andrews, and Ms. Schoen left the meeting at 8:29 p.m.

The Board took a break at 8:29 p.m.  
The Board came back from break at 8:43 p.m.

5. Williams Architects: LLD Board Interview - Discussion

Williams Architects provided a presentation and was interviewed by the Board.

Mr. Bushhouse, Mr. Dogan, and Ms. Clemens left the meeting at 9:50 p.m.

The Board took a break at 9:50 p.m.  
The Board came back from break at 9:56 p.m.

6. LLD Board Interview Scoring and Confirmation of Final Firm Rankings - Discussion

The Board deliberated and ranked each firm. Sheehan, Nagle, Hartray Architects was ranked as the top firm. CCS explained the process of proceeding to secure a proposal from Sheehan, Nagle, Hartray.

7. Adjourn

**MOTION:** Secretary Swistak moved to adjourn the meeting. Trustee Sullivan seconded.  
Roll Call Vote - All Aye  
The meeting adjourned at 10:49 p.m.

Recorded by

\_\_\_\_\_  
Chris Knight, Recording Secretary

Approved by the Board of Trustees on October 21, 2020.

Approved by

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Emily Swistak, Secretary of the LLD Board of Trustees



**Treasurer's Report as of September 30, 2020**

Fund Name	Cash Balance 09/30/20	Financial Assets % W/ Spec Res	Financial Assets % W/O Spec Res
<b>Corporate</b>	7,482,663.07	<b>62.80%</b>	<b>93.08%</b>
<b>IMRF</b>	325,039.75	<b>2.73%</b>	<b>4.04%</b>
<b>FICA</b>	231,172.44	<b>1.94%</b>	<b>2.88%</b>
Subtotals	<b>8,038,875.26</b>	<b>67.46%</b>	<b>100.00%</b>
<b>Special Reserve</b>	3,877,014.54	<b>32.54%</b>	<b>0.00%</b>
	<b>11,915,889.80</b>	<b>100.00%</b>	<b>100.00%</b>

Treasurer

Date

**INVESTMENT ACTIVITY**

**INTEREST**

Company	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
IMET	301.02	263.85	261.27										826.14
Ehlers	0.04	0.54	1.57										2.15
Ehlers-inv interest	2,306.97	8,365.93	4,264.31										14,937.21
Fifth Third Bank	613.76	578.91	557.08										1,749.75
Lisle Savings	193.47	181.21	162.77										537.45
Lisle CD 2635	273.62	175.54	170.00										619.16
Lisle CD 2669	147.88	147.97	143.29										439.14
IL Funds	298.90	192.70	148.75										640.35
US Bank-9853	30.82	31.85	31.85										94.52
US Bank-9370	1.36	0.45	0.45										2.26
<b>TOTALS</b>	<b>4,167.84</b>	<b>9,938.95</b>	<b>5,741.34</b>	-	-	-	-	-	-	-	-	-	<b>19,848.13</b>
Interest - Special Reserve Only	1,456.00	3,520.59	1,870.39										6,846.98
Interest - No Special Reserve Reflected	2,711.84	6,418.36	3,870.95										13,001.15
<b>Totals</b>	<b>4,167.84</b>	<b>9,938.95</b>	<b>5,741.34</b>	-	-	-	-	-	-	-	-	-	<b>19,848.13</b>

**INVESTMENTS**

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
Investment Maturities	0.00	130,000.00	160,000.00										290,000.00
Investment Purchases	116,000.00	0.00	0.00										116,000.00
<b>TOTALS</b>	<b>(116,000.00)</b>	<b>130,000.00</b>	<b>160,000.00</b>	-	-	-	-	-	-	-	-	-	<b>174,000.00</b>

**CURRENT ASSETS  
AT FAIR MARKET VALUE  
September 30, 2020**

	<b>Fair Market Value on 09/30/20</b>					
<u>Checking Accounts</u>						
Fifth Third Operating Acct	\$65,033.17					
Fifth Third Financial Now acct	\$4,678,759.43					
Fifth Third Financial-petty cash	\$400.00					
US Bank	\$27,965.83					
E commerce	\$53,431.11					
	<u>\$4,825,589.54</u>					
<u>Money Markets</u>						
Lisie Savings Bank	\$206,287.34					
IMET	\$961,561.94					
The Illinois Funds	\$1,423,426.12					
	<u>\$2,591,275.40</u>					
Restricted Cash-IMET	\$14,571.02					
	<u>\$304,129.92</u>					
<u>Ehlers Investments</u>						
<u>Investments</u>						
Will County, IL CCS	12/20/2016	100.000	2.57	50,284.43	\$50,000.00	10/1/2020
Ullica N Y City Sch Dist	4/27/2020	100.457	0.00	355,967.63	\$350,163.21	10/9/2020
Chariters Valley GO BDS	4/27/2020	101.788	0.00	152,988.67	\$150,262.50	10/15/2020
Live Oak Banking	7/30/2018	99.950	2.75	111,959.00	\$112,385.73	11/16/2020
Cook Cty IL Comm College	3/12/2019	100.000	2.60	30222.98	\$30,068.35	12/1/2020
Community Bank	3/25/2019	100.000	2.55	159,968.53	\$160,908.64	12/22/2020
Lisie Savings Bank	1/16/2019	100.000	2.72	225,325.93	\$233,160.94	2/16/2021
Fond Du Lac Cty, WI	12/28/2017	100.000	4.00	63,050.40	\$60,857.98	3/1/2021
Onteora Cent Sch Dist	4/27/2020	100.862	0.00	25,436.06	\$25,313.47	6/1/2021
Ally Bank	8/15/2019	99.925	1.95	169,887.50	\$172,811.29	8/16/2021
Citibank	8/20/2018	99.950	3.00	119,955.00	\$123,177.29	8/24/2021
Morgan Stanley Pvt Bk	9/12/2019	100.000	1.80	75,000.00	\$76,228.50	9/13/2021
Celtic Bank Corp	9/20/2019	99.970	1.70	129,976.00	\$132,039.96	9/20/2021
Madison, WI	11/17/2016	102.896	2.45	103,209.06	\$102,205.67	10/1/2021
Prescott WIS	5/20/2020	102.094	0.00	156,896.70	\$157,465.71	10/1/2021
Discover Bk	10/3/2018	99.950	3.05	104,962.50	\$108,144.03	10/4/2021
US Bank	9/15/2018	100.000	2.50	249,999.99	\$249,999.99	11/15/2021
Peoria ILL GO BDS	4/27/2020	104.111	0.00	79,081.58	\$77,981.35	1/1/2022
Goldman Sachs Bk	4/3/2019	100.000	2.60	99,915.00	\$103,749.12	4/4/2022
Morgan Stanley Bk	4/4/2019	100.000	2.65	174,840.00	\$181,693.05	4/4/2022
Goldman Sachs Bk	5/22/2019	100.000	2.50	150,000.00	\$155,872.68	5/23/2022
Sallie Mae Bk	5/22/2019	100.000	2.50	10,000.00	\$10,391.51	5/23/2022
Lisie Savings Bank	7/11/2018	100.000	2.50	218,374.39	\$229,904.35	7/11/2022
Capital One Bk	8/15/2019	99.900	2.05	129,892.30	\$134,674.54	8/15/2022
Enerbank USA	8/30/2019	99.935	1.75	174,901.25	\$180,412.07	8/30/2022
Morgan Stanley Bk	10/3/2019	99.950	1.90	154,922.50	\$160,451.99	10/3/2022
				<u>\$3,530,323.92</u>		
Federated Inv. Govt Obl. Inst.		1.000	0.00	650,000.00	\$650,000.00	
				<u>\$4,180,323.92</u>		
Total Holdings					<u>\$11,915,889.80</u>	
<b>TOTAL CURRENT ASSETS</b>					<u>\$11,915,889.80</u>	

**Lisle Library District**  
**Revenues through September 30, 2020 (25.0% of FY 20-21)**  
Special Reserve Only

	Current Month September 2020	YTD July - September 2020-2021	YTD July - September 2019-2020	FY 20-21 Annual Budget	FY 20-21 % of Budget to YTD
<b>REVENUES</b>					
INTEREST/ DONATIONS					
70-02-4481-00 Interest Eamed - Special Reserve	\$1,870.39	\$6,846.98	\$15,470.03	\$55,000.00	12.45 %
70-04-4587-10 Restricted - Transfer from Corporate	\$25,000.00	\$75,000.00	\$75,000.00	\$300,000.00	25.00 %
<b>TOTAL INTEREST &amp; CASH DONATION</b>	<b>\$26,870.39</b>	<b>\$81,846.98</b>	<b>\$90,470.03</b>	<b>\$355,000.00</b>	<b>23.06 %</b>
<b>TOTAL REVENUES</b>	<b>\$26,870.39</b>	<b>\$81,846.98</b>	<b>\$90,470.03</b>	<b>\$355,000.00</b>	<b>23.06 %</b>

**Lisle Library District**  
**Revenues through September 30, 2020 (25.0% of FY 20-21)**  
 No Special Reserve reflected

	Current Month September 2020	YTD July - September 2020-2021	YTD July - September 2019-2020	FY 20-21 Annual Budget	FY 20-21 % of Budget to YTD
<b>REVENUES</b>					
<b>TAX LEVY</b>					
10-01-4411-00 Tax Levy - Corp.	\$1,248,198.23	\$3,538,192.75	\$3,792,453.34	\$3,710,300.00	95.36 %
40-01-4414-00 Tax Levy - IMRF	\$39,232.74	\$111,210.70	\$48,743.13	\$116,150.00	95.75 %
45-01-4415-00 Tax Levy - FICA	\$53,731.80	\$152,310.31	\$121,263.40	\$159,580.00	95.44 %
<b>TOTAL TAX LEVY</b>	<b>\$1,341,162.77</b>	<b>\$3,801,713.76</b>	<b>\$3,962,459.87</b>	<b>\$3,986,030.00</b>	<b>95.38 %</b>
<b>TIF SURPLUS</b>					
10-01-4455-00 TIF-Surplus Corp	\$0.00	\$0.00	\$0.00	\$35,000.00	0.00 %
<b>Total TIF SURPLUS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,000.00</b>	<b>0.00 %</b>
<b>PERSONAL PROPERTY REPLACEMENT TAX</b>					
10-01-4461-00 Personal Property Repl. Tax - Corp	\$0.00	\$4,486.20	\$2,998.29	\$12,000.00	37.39 %
40-01-4462-00 Personal Property Repl. Tax - IMRF	\$0.00	\$258.91	\$173.03	\$800.00	32.36 %
45-01-4463-00 Personal Property Repl. Tax - FICA	\$0.00	\$40.68	\$27.19	\$100.00	40.68 %
<b>TOTAL PERSONAL PROPERTY REPLACEMENT TAX</b>	<b>\$0.00</b>	<b>\$4,785.79</b>	<b>\$3,198.51</b>	<b>\$12,900.00</b>	<b>37.10 %</b>
<b>INTEREST INCOME</b>					
10-02-4472-00 Interest Earned - Corp	\$3,602.62	\$12,097.59	\$30,610.28	\$100,000.00	12.10 %
40-02-4475-00 Interest Earned - IMRF	\$156.81	\$546.28	\$2,114.42	\$6,000.00	9.10 %
45-02-4476-00 Interest Earned - FICA	\$111.52	\$357.28	\$961.43	\$3,000.00	11.91 %
80-02-4482-00 Interest Earned - Working Cash	\$0.00	\$0.00	\$2,457.78	\$0.00	0.00 %
<b>TOTAL INTEREST INCOME</b>	<b>\$3,870.95</b>	<b>\$13,001.15</b>	<b>\$36,143.91</b>	<b>\$109,000.00</b>	<b>11.93 %</b>
<b>UNREALIZED GAIN/LOSS ON INVESTMENTS</b>					
10-02-4526-00 4526 - Unrealized Gain/Loss on	(\$4,522.95)	(\$13,170.57)	\$9,596.29	\$22,000.00	(59.87)%
<b>TOTAL UNREALIZED GAIN/LOSS ON INVESTMENTS</b>	<b>(\$4,522.95)</b>	<b>(\$13,170.57)</b>	<b>\$9,596.29</b>	<b>\$22,000.00</b>	<b>(59.87)%</b>
<b>DESK INCOME</b>					
10-03-4531-00 Lost Books	\$144.97	\$247.62	\$408.98	\$2,000.00	12.38 %

**Lisle Library District**  
**Revenues through September 30, 2020 (25.0% of FY 20-21)**  
 No Special Reserve reflected

	Current Month September 2020	YTD July - September 2020-2021	YTD July - September 2019-2020	FY 20-21 Annual Budget	FY 20-21 % of Budget to YTD
10-03-4536-00 Non-Resident Fees	\$318.53	\$318.53	\$0.00	\$250.00	127.41 %
10-03-4540-00 Fines	\$148.18	\$971.45	\$6,663.86	\$35,000.00	2.78 %
<b>TOTAL DESK INCOME</b>	<b>\$611.68</b>	<b>\$1,537.60</b>	<b>\$7,072.84</b>	<b>\$37,250.00</b>	<b>4.13 %</b>
<b>UNRESTRICTED INCOME</b>					
10-04-4573-00 Copier Income	\$235.76	\$721.00	\$444.16	\$1,000.00	72.10 %
10-04-4583-00 Per Capita Grant	\$0.00	\$0.00	\$35,630.00	\$30,000.00	0.00 %
10-04-4584-00 Other Income - Corp.	\$0.00	\$255.40	\$0.00	\$1,000.00	25.54 %
<b>TOTAL UNRESTRICTED INCOME</b>	<b>\$235.76</b>	<b>\$976.40</b>	<b>\$36,074.16</b>	<b>\$32,000.00</b>	<b>3.05 %</b>
<b>TOTAL REVENUES</b>	<b>\$1,341,358.21</b>	<b>\$3,808,844.13</b>	<b>\$4,054,545.58</b>	<b>\$4,234,180.00</b>	<b>89.95 %</b>

**Lisle Library District**  
**Expenses through September 30, 2020 (25.0% of FY 20-21)**  
Special Reserve Only

	Current Month September 2020	YTD July - September 2020-2021	YTD July - September 2019-2020	FY 20-21 Annual Budget	FY 20-21 % of Budget to YTD
<b>SPECIAL RESERVE EXPENSES</b>					
<b>MAINTENANCE AND EQUIPMENT EXPENSES</b>					
70-20-5666-00	\$0.00	\$0.00	\$12,382.50	\$150,000.00	0.00 %
70-65-5667-00	\$0.00	\$0.00	\$0.00	\$180,000.00	0.00 %
70-65-5671-00	\$0.00	\$0.00	\$0.00	\$40,000.00	0.00 %
70-65-5674-00	\$0.00	\$3,277.50	\$4,250.00	\$150,000.00	2.19 %
<b>TOTAL MAINTENANCE AND EQUIPMENT EXPENSES</b>	<b>\$0.00</b>	<b>\$3,277.50</b>	<b>\$16,632.50</b>	<b>\$520,000.00</b>	<b>0.63 %</b>
<b>RENOVATION COSTS</b>					
70-65-5861-00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00 %
<b>TOTAL RENOVATION COSTS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>0.00 %</b>
<b>TOTAL SPECIAL RESERVE EXPENSES</b>	<b>\$0.00</b>	<b>\$3,277.50</b>	<b>\$16,632.50</b>	<b>\$530,000.00</b>	<b>0.62 %</b>

**Lisle Library District**  
**Expenses through September 30, 2020 (25.0% of FY 20-21)**  
 No Special Reserve reflected

	Current Month September, 2020	YTD July - September 2020 - 2021	YTD July - September 2019 - 2020	FY 20-21 Annual Budget	FY 20-21 % of Budget to YTD
<b>ALL EXPENSES</b>					
<b>EMPLOYEE COSTS</b>					
Salaries					
10-10-5603-10	\$37,674.50	\$113,682.79	\$143,779.68	\$480,000.00	23.68 %
10-10-5603-20	\$46,845.08	\$140,442.21	\$140,427.95	\$580,000.00	24.21 %
10-10-5603-30	\$29,614.04	\$89,571.58	\$97,156.77	\$450,000.00	19.90 %
10-10-5603-50	\$22,245.73	\$67,367.77	\$66,298.30	\$277,000.00	24.32 %
10-10-5603-60	\$37,287.08	\$110,887.78	\$119,251.47	\$475,000.00	23.34 %
Total Salaries	\$173,666.43	\$521,952.13	\$566,914.17	\$2,262,000.00	23.07 %
Health and Dental Ins.					
10-10-5621-10	\$3,992.04	\$11,993.90	\$15,647.80	\$53,000.00	22.63 %
10-10-5621-20	\$8,170.67	\$24,542.49	\$28,303.82	\$108,000.00	22.72 %
10-10-5621-30	\$2,626.52	\$7,839.80	\$12,645.96	\$53,000.00	14.79 %
10-10-5621-50	\$2,867.06	\$8,611.34	\$8,195.39	\$40,000.00	21.53 %
10-10-5621-60	\$5,220.57	\$15,682.03	\$14,063.41	\$55,000.00	28.51 %
10-10-5622-10	\$184.98	\$597.83	\$884.48	\$2,500.00	23.91 %
10-10-5622-20	\$479.01	\$1,437.03	\$1,812.59	\$7,000.00	20.53 %
10-10-5622-30	\$214.75	\$584.80	\$425.87	\$2,500.00	23.39 %
10-10-5622-50	\$233.06	\$699.18	\$838.52	\$3,000.00	23.31 %
10-10-5622-60	\$186.88	\$560.64	\$815.16	\$4,000.00	14.02 %
Total Health & Dental Ins.	\$24,175.54	\$72,549.04	\$83,633.00	\$328,000.00	22.12 %
Other Staff Benefits					
10-10-5646-00	\$0.00	\$448.68	\$528.09	\$4,000.00	11.22 %
10-10-5623-00	\$0.00	\$0.00	\$0.00	\$350.00	0.00 %
Total Other Staff Benefits	\$0.00	\$448.68	\$528.09	\$4,350.00	10.31 %
FICA Expenses					
45-10-5625-10	\$2,803.40	\$8,460.66	\$10,746.01	\$36,720.00	23.04 %
45-10-5625-20	\$3,357.80	\$10,066.29	\$10,094.46	\$44,370.00	22.69 %



# Lisle Library District

## Expenses through September 30, 2020 (25.0% of FY 20-21)

No Special Reserve reflected

	Current Month September, 2020	YTD July - September 2020 - 2021	YTD July - September 2019 - 2020	FY 20-21 Annual Budget	FY 20-21 % of Budget to YTD
45-10-5625-30	\$2,232.14	\$6,752.18	\$7,325.32	\$34,430.00	19.61 %
FICA Expense - Youth Services					
45-10-5625-50	\$1,666.29	\$5,047.17	\$4,976.69	\$21,160.00	23.85 %
FICA Expense - Tech Servs.					
45-10-5625-60	\$2,733.40	\$8,125.81	\$8,897.14	\$36,320.00	22.37 %
FICA Expense - Circulation					
Total FICA Expenses	\$12,793.03	\$38,452.11	\$42,039.62	\$173,000.00	22.23 %
IMRF Expenses					
40-10-5628-10	\$3,127.80	\$9,367.75	\$9,083.79	\$38,000.00	24.65 %
IMRF Expense - Admin					
40-10-5628-20	\$4,122.35	\$12,358.88	\$9,408.69	\$54,000.00	22.89 %
IMRF Expense - Adult Servs					
40-10-5628-30	\$2,475.16	\$7,490.45	\$6,217.81	\$39,000.00	19.21 %
IMRF Expense - Youth Services					
40-10-5628-50	\$1,957.61	\$5,928.33	\$4,441.99	\$25,000.00	23.71 %
IMRF Expense - Tech Servs.					
40-10-5628-60	\$2,347.68	\$7,039.97	\$5,712.50	\$29,000.00	24.28 %
IMRF Expense - Circulation					
Total IMRF Expenses	\$14,030.60	\$42,185.38	\$34,864.78	\$185,000.00	22.80 %
TOTAL EMPLOYEE COSTS	\$224,665.60	\$675,587.34	\$727,979.66	\$2,952,350.00	22.88 %
BUILDING COSTS					
Utilities					
10-20-5650-00	\$450.00	\$1,350.00	\$1,350.00	\$5,400.00	25.00 %
Internet Service Provider					
10-20-5651-00	\$0.00	\$1,810.00	\$1,810.00	\$1,810.00	100.00 %
INet					
10-20-5652-00	\$783.52	\$2,338.67	\$1,571.32	\$8,500.00	27.51 %
Utilities - Phone					
10-20-5653-00	\$134.18	\$493.80	\$0.00	\$7,500.00	6.58 %
Utilities - Gas					
10-20-5654-00	\$251.78	\$337.18	\$610.74	\$2,900.00	11.63 %
Utilities - Sewer & Water					
10-20-5655-00	\$3,155.64	\$10,923.07	\$11,751.98	\$50,000.00	21.85 %
Utilities - Electric					
10-20-5656-00	\$216.06	\$324.09	\$324.17	\$1,500.00	21.61 %
Verizon					
Total Utilities	\$4,991.18	\$17,576.81	\$17,418.21	\$77,610.00	22.65 %
Maintenance and Repairs					
10-20-5660-00	\$0.00	\$1,200.00	\$1,200.00	\$5,000.00	24.00 %
Maint Contracts - HVAC					
10-20-5661-00	\$2,956.60	\$10,292.46	\$4,014.46	\$49,500.00	20.79 %
Maint Contracts - Maint. Service					
10-20-5662-00	\$1,000.00	\$2,987.50	\$2,096.00	\$40,000.00	7.47 %
Maint Contr. - Landscape Serv.					
10-20-5663-00	\$1,561.91	\$1,969.85	\$2,324.74	\$10,000.00	19.70 %
Maint/Repairs-Genl repairs,					

# Lisle Library District

## Expenses through September 30, 2020 (25.0% of FY 20-21)

No Special Reserve reflected

	Current Month September, 2020	YTD July - September 2020 - 2021	YTD July - September 2019 - 2020	FY 20-21 Annual Budget	FY 20-21 % of Budget to YTD
10-20-5664-00	\$4,630.89	\$14,269.12	\$9,528.80	\$83,700.00	17.05 %
10-20-5665-00	\$294.33	\$882.99	\$1,158.64	\$3,500.00	25.23 %
Total Maintenance and Repairs	\$10,443.73	\$31,601.92	\$20,322.64	\$191,700.00	16.49 %
<b>TOTAL BUILDING COSTS</b>	\$15,434.91	\$49,178.73	\$37,740.85	\$269,310.00	18.26 %
<b>OPERATING EXPENSES</b>					
Postage and Printing					
10-25-5710-00	\$504.10	\$504.10	\$1,462.20	\$5,500.00	9.17 %
10-25-5710-10	\$0.00	\$1,807.00	\$2,205.00	\$17,000.00	10.63 %
10-25-5711-00	\$0.00	\$1,136.15	\$2,206.08	\$8,800.00	12.91 %
10-25-5712-00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00 %
Total Postage and Printing	\$504.10	\$3,447.25	\$5,873.28	\$32,300.00	10.67 %
Supplies					
10-25-5713-00	\$1,081.40	\$2,056.74	\$715.22	\$5,000.00	41.13 %
10-25-5714-00	\$76.44	\$8,696.97	\$1,796.85	\$10,000.00	86.97 %
10-25-5715-00	\$0.00	\$334.90	\$309.90	\$1,900.00	17.63 %
10-25-5716-00	\$324.00	\$516.20	\$1,150.36	\$6,500.00	7.94 %
10-25-5717-00	\$3,562.56	\$5,142.47	\$6,591.41	\$43,000.00	11.96 %
10-25-5718-00	\$19.98	\$2,640.24	\$1,086.80	\$12,400.00	21.29 %
Total Supplies	\$5,064.38	\$19,387.52	\$11,650.54	\$78,800.00	24.60 %
Other Operating Costs					
10-25-5719-00	\$108.10	\$174.80	\$64.40	\$1,500.00	11.65 %
10-25-5722-15	\$0.00	\$0.00	\$0.00	\$150.00	0.00 %
10-25-5723-00	\$0.00	\$0.00	\$51.36	\$250.00	0.00 %
10-25-5723-15	\$84.01	\$469.69	\$363.98	\$3,000.00	15.66 %
10-25-5724-15	\$24.61	\$47.73	\$88.73	\$500.00	9.55 %
Total Other Operating Costs	\$216.72	\$692.22	\$568.47	\$5,400.00	12.82 %

# Lisle Library District

## Expenses through September 30, 2020 (25.0% of FY 20-21)

No Special Reserve reflected

	Current Month September, 2020	YTD July - September 2020 - 2021	YTD July - September 2019 - 2020	FY 20-21 Annual Budget	FY 20-21 % of Budget to YTD
<b>TOTAL OPERATING EXPENSES</b>	\$5,785.20	\$23,526.99	\$18,092.29	\$116,500.00	20.19 %
<b>INSURANCE</b>					
10-30-5750-00 Fidelity Bonds	\$0.00	\$2,100.00	\$0.00	\$2,100.00	100.00 %
10-30-5751-00 Property Damage (All-Peril)	\$0.00	\$0.00	\$0.00	\$29,000.00	0.00 %
10-30-5754-00 5754 Workers Comp Insurance	\$0.00	\$0.00	\$0.00	\$7,500.00	0.00 %
<b>TOTAL INSURANCE</b>	\$0.00	\$2,100.00	\$0.00	\$38,600.00	5.44 %
<b>CONTRACTUAL SERVICES</b>					
10-35-5760-00 Legal Services	\$675.00	\$810.00	\$1,365.00	\$15,000.00	5.40 %
10-35-5761-00 Collection Agency	\$0.00	\$0.00	\$53.70	\$700.00	0.00 %
10-35-5762-00 Other Contr Services - Admin	\$0.00	\$0.00	\$2,215.00	\$6,500.00	0.00 %
10-35-5763-00 Other Contr Svcs-Tech Asst	\$3,785.63	\$11,500.42	\$12,175.00	\$57,000.00	20.18 %
10-35-5764-10 Other Contr Svcs - Library	\$3,390.10	\$9,851.20	\$0.00	\$38,000.00	25.92 %
10-35-5765-10 Investment Agency Consultants	\$611.58	\$1,815.48	\$1,769.87	\$7,500.00	24.21 %
10-35-5769-00 Acct Maint & Upgrades	\$0.00	\$522.61	\$0.00	\$10,000.00	5.23 %
10-35-5770-00 5770 Contractual - Audit Fee	\$0.00	\$6,650.00	\$6,400.00	\$8,700.00	76.44 %
10-35-5771-00 Payroll Service	\$496.88	\$1,544.77	\$1,540.91	\$7,700.00	20.06 %
<b>TOTAL CONTRACTUAL SERVICES</b>	\$8,959.19	\$32,694.48	\$25,519.48	\$151,100.00	21.64 %
<b>PERSONNEL DEVELOPMENT</b>					
Staff & Trustee Development					
10-40-5783-00 Dues - Staff	\$0.00	\$1,144.00	\$1,189.00	\$4,000.00	28.60 %
10-40-5784-00 Meetings - Staff	\$0.00	\$0.00	\$99.68	\$1,500.00	0.00 %
10-40-5785-00 Conferences - Staff	\$100.00	\$515.00	\$651.21	\$4,500.00	11.44 %
10-40-5786-00 Memorial/Tribute/Recognition	\$67.94	\$111.82	\$33.17	\$5,000.00	2.24 %
10-40-5787-00 In-Service	\$0.00	\$0.00	\$2,302.29	\$0.00	0.00 %
10-40-5788-00 Training (Cont Ed) - Staff	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00 %
10-45-5786-70 Dues - Trustee	\$0.00	\$0.00	\$0.00	\$525.00	0.00 %
10-45-5787-70 Conferences - Trustee	\$0.00	\$0.00	\$350.00	\$1,000.00	0.00 %
10-45-5788-70 Meetings - Trustee	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00 %

# Lisle Library District

## Expenses through September 30, 2020 (25.0% of FY 20-21)

No Special Reserve reflected

	Current Month September, 2020	YTD July - September 2020 - 2021	YTD July - September 2019 - 2020	FY 20-21 Annual Budget	FY 20-21 % of Budget to YTD
10-45-5789-70 Training-Trustees	\$0.00	\$80.00	\$0.00	\$1,000.00	8.00 %
Total Staff & Trustee Development	\$167.94	\$1,850.82	\$4,625.35	\$20,025.00	9.24 %
<b>TOTAL PERSONNEL DEVELOPMENT</b>	\$167.94	\$1,850.82	\$4,625.35	\$20,025.00	9.24 %
<b>EQUIPMENT COSTS</b>					
Major Equipment					
10-48-5801-10 Polaris Maint (Corp)	\$0.00	\$50,394.64	\$725.70	\$53,000.00	95.08 %
10-48-5803-10 5803 Technology	\$12,569.85	\$14,518.48	\$1,881.95	\$50,000.00	29.04 %
10-48-5804-10 5804 Facility	\$0.00	(\$13.93)	\$0.00	\$10,000.00	(0.14)%
Total Major Equipment	\$12,569.85	\$64,899.19	\$2,607.65	\$113,000.00	57.43 %
Minor Equipment					
10-48-5823-10 Minor Equip - Administration	\$269.85	\$269.85	\$0.00	\$700.00	38.55 %
10-48-5823-20 Minor Equip - Adult Services	\$0.00	\$0.00	\$106.15	\$700.00	0.00 %
10-48-5823-30 Minor Equip - Youth	\$0.00	\$0.00	\$51.13	\$700.00	0.00 %
10-48-5823-50 Minor Equip - Tech Services	\$0.00	\$19.99	\$38.42	\$700.00	2.86 %
10-48-5823-60 Minor Equip - Circ	\$0.00	\$10.99	\$0.00	\$700.00	1.57 %
Total Minor Equipment	\$269.85	\$300.83	\$195.70	\$3,500.00	8.60 %
Equip Maint/Repairs & Rentals					
10-48-5843-00 Rental-Postage Meter	(\$230.00)	\$180.00	\$180.00	\$720.00	25.00 %
10-48-5845-00 Equip Maint/Repr-Contr-Lib.	\$1,467.69	\$4,379.24	\$3,532.51	\$19,280.00	22.71 %
10-48-5846-00 Equip Maint/Repr-NonContr	\$0.00	\$185.76	\$239.10	\$1,000.00	18.58 %
Total Equip Maint/Repairs & Rentals	\$1,237.69	\$4,745.00	\$3,951.61	\$21,000.00	22.60 %
<b>TOTAL EQUIPMENT COSTS</b>	\$14,077.39	\$69,945.02	\$6,754.96	\$137,500.00	50.87 %
<b>LIBRARY MEDIA</b>					
Books					
10-50-5863-20 Literacy/ESL	\$126.50	\$613.43	\$1,669.12	\$9,000.00	6.82 %

**Lisle Library District**  
**Expenses through September 30, 2020 (25.0% of FY 20-21)**  
 No Special Reserve reflected

	Current Month September, 2020	YTD July - September 2020 - 2021	YTD July - September 2019 - 2020	FY 20-21 Annual Budget	FY 20-21 % of Budget to YTD
10-50-5863-30	\$4,032.56	\$7,642.14	\$7,301.31	\$54,000.00	14.15 %
10-50-5863-50	\$0.00	\$0.00	\$0.00	\$100.00	0.00 %
10-50-5864-10	\$2,383.31	\$5,911.01	\$15,348.98	\$86,100.00	6.87 %
10-50-5865-10	\$4,169.41	\$9,122.99	\$16,910.99	\$74,500.00	12.25 %
10-50-5867-20	\$1,069.96	\$1,909.56	\$428.83	\$18,000.00	10.61 %
Total Books	\$11,781.74	\$25,199.13	\$41,659.23	\$241,700.00	10.43 %
Databases					
10-50-5869-20	\$10,983.00	\$63,882.69	\$87,591.94	\$125,000.00	51.11 %
10-50-5872-10	\$0.00	\$169.65	\$2,173.12	\$6,300.00	2.69 %
10-50-5873-30	\$2,438.00	\$6,033.00	\$2,880.00	\$12,700.00	47.50 %
Total Databases	\$13,421.00	\$70,085.34	\$92,645.06	\$144,000.00	48.67 %
Audio- Visual Materials					
10-50-5890-30	\$3,723.53	\$6,181.04	\$752.28	\$20,000.00	30.91 %
10-50-5895-40	\$11,202.42	\$27,913.07	\$23,878.12	\$140,000.00	19.94 %
Total Audio- Visual Materials	\$14,925.95	\$34,094.11	\$24,630.40	\$160,000.00	21.31 %
Periodicals/Doc Delivery					
10-50-5900-20	\$498.33	(\$57.75)	\$601.68	\$39,550.00	(0.15)%
10-50-5900-30	\$0.00	\$0.00	\$0.00	\$500.00	0.00 %
10-50-5900-80	\$356.00	\$1,238.00	\$336.00	\$3,000.00	41.27 %
10-50-5871-20	\$50.50	\$21,634.09	\$21,599.84	\$23,000.00	94.06 %
Total Periodicals/Doc Delivery	\$904.83	\$22,814.34	\$22,537.52	\$66,050.00	34.54 %
TOTAL LIBRARY MEDIA	\$41,033.52	\$152,192.92	\$181,472.21	\$611,750.00	24.88 %
PROGRAMS AND READER'S SERVICES					
Programs					
10-60-5931-10	\$338.46	\$1,353.31	\$4,713.96	\$12,000.00	11.28 %
10-60-5931-30	\$234.86	\$4,582.53	\$2,266.04	\$8,000.00	57.28 %

**Lisle Library District**  
**Expenses through September 30, 2020 (25.0% of FY 20-21)**  
 No Special Reserve reflected

	Current Month September, 2020	YTD July - September 2020 - 2021	YTD July - September 2019 - 2020	FY 20-21 Annual Budget	FY 20-21 % of Budget to YTD
10-60-5931-40 Online Marketing	\$42.75	\$62.70	\$1,282.39	\$2,000.00	3.14 %
10-60-5931-50 Community Relations	\$43.50	\$1,322.07	\$21.98	\$6,500.00	20.34 %
Total Programs	\$659.57	\$7,320.61	\$8,284.37	\$28,500.00	25.69 %
Readers Service's					
10-60-5940-10 Reader Services - Adult Serv.	\$717.00	\$819.35	(\$10.25)	\$2,000.00	40.97 %
10-60-5940-30 Reader Services - Youth Serv.	\$80.00	\$915.08	\$1,516.64	\$5,500.00	16.64 %
Total Readers Services's	\$797.00	\$1,734.43	\$1,506.39	\$7,500.00	23.13 %
TOTAL PROGRAMS AND READER'S SERVICES					
	\$1,456.57	\$9,055.04	\$9,790.76	\$36,000.00	25.15 %
RESTRICTED USAGE EXPENSES					
10-80-5981-80 Restricted - Per Capita Grant	\$0.00	\$1,480.00	(\$1,020.00)	\$30,000.00	4.93 %
10-80-5984-80 Transfer to Special Reserve	\$25,000.00	\$75,000.00	\$75,000.00	\$300,000.00	25.00 %
10-80-5986-80 IMRF Funding	\$0.00	\$0.00	\$0.00	\$50,000.00	0.00 %
TOTAL RESTRICTED USAGE EXPENSES	\$25,000.00	\$76,480.00	\$73,980.00	\$380,000.00	20.13 %
.02 BLDG/MAINT EXPENSES					
30-65-5926-00 Maint - Bldg Structure (.02 B/M)	\$0.00	\$0.00	\$9,063.17	\$0.00	0.00 %
Total .02 BLDG/MAINT EXPENSES	\$0.00	\$0.00	\$9,063.17	\$0.00	0.00 %
CONTINGENCY					
10-90-5999-00 Contingency	\$0.00	\$0.00	\$18,963.42	\$25,000.00	0.00 %
Total	\$0.00	\$0.00	\$18,963.42	\$25,000.00	0.00 %
TOTAL ALL EXPENSES					
	\$336,580.32	\$1,092,611.34	\$1,113,982.15	\$4,738,135.00	23.06 %

# Lisle Library District Accounts Payable 10/21/2020

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
<b>AFLAC (G6920)</b> AFLAC (G6920)	10/21/2020 820868	Employee Withholding Invoice	Paid	10-00-2612-00	AFLAC withholding	\$273.22
<b>Totals for AFLAC (G6920):</b>						<b>\$273.22</b>
<b>Anderson Pest Solutions</b> Anderson Pest Solutions	10/21/2020 762949	Pest Control Invoice	Paid	10-20-5661-00	Maint Contracts - Maint. Service	\$149.60
<b>Totals for Anderson Pest Solutions:</b>						<b>\$149.60</b>
<b>Baker &amp; Taylor (C4053863)</b> Baker & Taylor (C4053863)	10/21/2020 093020	YS - Continuations Invoice	Paid	10-50-5863-30	Books - Youth Serv	\$36.08
<b>Totals for Baker &amp; Taylor (C4053863):</b>						<b>\$36.08</b>
<b>Baker &amp; Taylor (C5223433)</b> Baker & Taylor (C5223433)	10/21/2020 093020	Continuations & Processing Invoice	Paid	10-50-5864-10 10-25-5717-00	Books - Non Fiction Processing Supplies	\$1,116.01 \$69.01
<b>Totals for Baker &amp; Taylor (C5223433):</b>						<b>\$1,185.02</b>
<b>Baker &amp; Taylor (L0334152)</b> Baker & Taylor (L0334152)	10/21/2020 093020	Circ & Processing Invoice	Paid	10-50-5864-10 10-25-5717-00	Books - Non Fiction Processing Supplies	\$3,283.01 \$296.94
<b>Totals for Baker &amp; Taylor (L0334152):</b>						<b>\$3,579.95</b>
<b>Baker &amp; Taylor (L4342812)</b> Baker & Taylor (L4342812)	10/21/2020 093020	Books - YS & Processing Invoice	Paid	10-50-5863-30 10-25-5717-00	Books - Youth Serv Processing Supplies	\$103.11 \$5.20
<b>Totals for Baker &amp; Taylor (L4342812):</b>						<b>\$108.31</b>
<b>Baker &amp; Taylor (L5202982)</b> Baker & Taylor (L5202982)	10/21/2020 093020	PBS & Processing Invoice	Paid	10-50-5865-10 10-25-5717-00	Books - Adult/Teen Fiction Processing Supplies	\$33.70 \$9.03
<b>Totals for Baker &amp; Taylor (L5202982):</b>						<b>\$42.73</b>

# Lisle Library District Accounts Payable 10/21/2020

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Baker & Taylor (L5425632)	10/21/2020 093020	Books - YS & Processing Invoice	Paid	10-50-5863-30 10-25-5717-00	Books - Youth Serv Processing Supplies	\$2,102.86 \$113.52
<b>Baker &amp; Taylor (L5543202)</b> Baker & Taylor (L5543202)	10/21/2020 093020	Books - Fiction & Processing Invoice	Paid	10-50-5865-10 10-25-5717-00	Books - Adult/Teen Fiction Processing Supplies	\$4,751.74 \$642.50
<b>Totals for Baker &amp; Taylor (L5425632):</b>						<b>\$2,216.38</b>
<b>Barking Dog Interpretive Design</b> Barking Dog Interpretive Design	10/21/2020 BD15540	Story Walk Signage Invoice	Paid	10-80-5981-80	Restricted - Per Capita Grant	\$4,615.60
<b>Totals for Baker &amp; Taylor (L5543202):</b>						<b>\$5,394.24</b>
<b>Bear Landscape Group</b> Bear Landscape Group	10/21/2020 8321	Landscape Services Invoice	Paid	10-20-5662-00	Maint Contr. - Landscape Serv.	\$1,000.00
<b>Totals for Barking Dog Interpretive Design:</b>						<b>\$4,615.60</b>
<b>Case Lots, Inc.</b> Case Lots, Inc.	10/21/2020 158	Misc Janitorial Supplies Invoice	Paid	10-20-5663-00	Maint/Repairs-Genl repairs, Supplies	\$177.60
<b>Totals for Bear Landscape Group:</b>						<b>\$1,000.00</b>
<b>CCS</b> CCS	10/21/2020 120029-08312020	Consulting Invoice	Paid	70-65-5674-00	Consulting	\$2,580.00
<b>Totals for Case Lots, Inc.:</b>						<b>\$177.60</b>
<b>CDS Office Technologies</b> CDS Office Technologies	10/21/2020 487902	Shortel Phone Maintenance Invoice	Paid	10-35-5763-00	Other Contr Srvcs-Tech Asst	\$800.00
<b>Totals for CCS:</b>						<b>\$2,580.00</b>
<b>ComEd</b> ComEd	10/21/2020 092320	Usage Invoice	Paid	10-20-5655-00	Utilities - Electric	\$3,211.73
<b>Totals for CDS Office Technologies:</b>						<b>\$800.00</b>



## Lisle Library District Accounts Payable 10/21/2020

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
<b>Compact Disc Source</b> Compact Disc Source	10/21/2020 78467	Music CDs Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv	\$561.11
					<i>Totals for ComEd:</i>	<u>\$3,211.73</u>
	10/21/2020 78466	Processing Invoice	Paid	10-25-5717-00	Processing Supplies	\$236.05
<b>EBSCO</b> EBSCO	10/21/2020 100013872-1	Learning Express Renewal Invoice	Paid	10-50-5869-20	Internet Licensed DBases	\$2,000.00
					<i>Totals for Compact Disc Source:</i>	<u>\$797.16</u>
<b>Eco Clean Maintenance</b> Eco Clean Maintenance	10/21/2020 9023	Cleaning Service Invoice	Paid	10-20-5661-00	Maint Contracts - Maint. Service	\$2,807.00
					<i>Totals for EBSCO:</i>	<u>\$2,000.00</u>
<b>Ehlers Investment Partners</b> Ehlers Investment Partners	10/21/2020 093020	Investment Invoice	Paid	10-35-5765-10	Investment Agency Consultants	\$592.31
					<i>Totals for Eco Clean Maintenance:</i>	<u>\$2,807.00</u>
<b>ELM USA, Inc.</b> ELM USA, Inc.	10/21/2020 34075	Disc Cleaning Machine Exten Invoice	Paid	10-48-5845-00	Equip Maint/Repr-Contr-Lib. Wide	\$940.00
					<i>Totals for Ehlers Investment Partners:</i>	<u>\$592.31</u>
<b>Findaway World</b> Findaway World	10/21/2020 328992	Launchpads Invoice	Paid	10-50-5890-30	A-V Matls - Youth Serv	\$759.95
					<i>Totals for ELM USA, Inc.:</i>	<u>\$940.00</u>
<b>Garvey's Office Products</b>					<i>Totals for Findaway World:</i>	<u>\$759.95</u>

## Lisle Library District Accounts Payable 10/21/2020

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount	
Garvey's Office Products	10/21/2020 PINV1930351	Misc Office Supplies Invoice	Paid	10-25-5713-00	Office Supplies	\$138.08	
	10/21/2020 PINV1944415	Misc Office Supplies Invoice	Paid	10-25-5713-00	Office Supplies	\$56.48	
	10/21/2020 PINV1957560	Misc Office Supplies Invoice	Paid	10-25-5713-00	Office Supplies	\$90.53	
	10/21/2020 PINV1985691	Three Hole Punch Invoice	Paid	10-25-5713-00	Office Supplies	\$8.87	
	10/21/2020 PINV1988293	Supplies for Circ Services Invoice	Paid	10-25-5714-00	Circ. Material Supplies	\$205.79	
	10/21/2020 PINV1988525	Disinfecting Wipes Invoice	Paid	10-20-5664-00	Maint/Repairs-Non Contr. Work	\$54.32	
	<b>Totals for Garvey's Office Products:</b>						<b>\$554.07</b>
	Hagg Press Hagg Press	10/21/2020 3126	Fall Newsletter Invoice	Paid	10-25-5711-00	Postage Special Serv	\$1,336.97
		<b>Totals for Hagg Press:</b>					
	Paul Hurt Paul Hurt	10/21/2020 042020	SkillPath Invoice	Paid	10-40-5788-00	Training (Cont Ed) - Staff	\$149.00
10/21/2020 82370		Printing Technologies Invoice	Paid	10-25-5714-00	Circ. Material Supplies	\$380.40	
<b>Totals for Paul Hurt:</b>						<b>\$529.40</b>	
Kanopy, Inc. Kanopy, Inc.	10/21/2020 217169-PPU	Kanopy Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv	\$17.00	
	<b>Totals for Kanopy, Inc.:</b>						<b>\$17.00</b>

# Lisle Library District Accounts Payable 10/21/2020

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
Chris Knight	10/21/2020 100220	Reimburse Mileage Invoice	Paid	10-25-5724-15	Local Travel	\$12.53
<b>Know Be4, Inc.</b> Know Be4, Inc.	10/21/2020 INV103311	Annual Security Training Invoice	Paid	10-35-5763-00	Other Contr Svcs-Tech Asst	\$1,161.00
<i>Totals for Chris Knight:</i>						<u>\$12.53</u>
<b>Konica Minolta Business Solutions</b> Konica Minolta Business Solutions	10/21/2020 268760466	Copier Usage Invoice	Paid	10-48-5845-00	Equip Maint/Repr-Contr-Lib. Wide	\$159.26
<i>Totals for Know Be4, Inc.:</i>						<u>\$1,161.00</u>
<b>Konica Minolta Premier Finance</b> Konica Minolta Premier Finance	10/21/2020 425566940	Copier Lease Invoice	Paid	10-48-5845-00	Equip Maint/Repr-Contr-Lib. Wide	\$211.10
<i>Totals for Konica Minolta Business Solutions:</i>						<u>\$159.26</u>
<b>LIMRICC PHIP Health</b> LIMRICC PHIP Health	10/21/2020 100120	Equipment Lease Invoice	Paid	10-48-5845-00	Equip Maint/Repr-Contr-Lib. Wide	\$60.00
<i>Totals for Konica Minolta Premier Finance:</i>						<u>\$271.10</u>
<b>LIMRICC PHIP Health</b> LIMRICC PHIP Health	10/21/2020 100120	October Premium Invoice	Paid	10-10-5621-10 10-10-5621-20 10-10-5621-30 10-10-5621-50 10-10-5621-60	Hosp. Ins. - Admin Hosp. Ins. - Adult Serv. Hosp. Ins. - YS Hosp. Ins. - Tech Hosp. Ins. - Circ	\$5,031.10 \$10,792.27 \$4,028.08 \$3,294.26 \$7,074.59
<i>Totals for LIMRICC PHIP Health:</i>						<u>\$30,220.30</u>
<b>Susan K. Maddox</b> Susan K. Maddox	10/21/2020 101320	Program: Autumn Cozy Comf Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$200.00
<i>Totals for Susan K. Maddox:</i>						<u>\$200.00</u>
<b>Midwest Tape (7289)</b> Midwest Tape (7289)	10/21/2020 100120	DVDs/Blu-rays w/o Process Invoice	Paid	10-50-5895-40	A-V Matls - Adult Serv	\$151.99

# Lisle Library District Accounts Payable 10/21/2020

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
<b>Midwest Tape (7288)</b> Midwest Tape (7288)	10/21/2020 100120	DVDs/Blu-rays w/Processing Invoice	Paid	10-50-5895-40 10-25-5717-00	Totals for Midwest Tape (7289): A-V Matls - Adult Serv Processing Supplies	<u>\$151.99</u> \$1,907.81 \$490.30
<b>Midwest Tape (7291)</b> Midwest Tape (7291)	10/21/2020 100120	DVDs/Blu-rays/CD Books w Invoice	Paid	10-50-5890-30	Totals for Midwest Tape (7288): A-V Matls - Youth Serv	<u>\$2,398.11</u> \$55.47
<b>Midwest Tape (8904)</b> Midwest Tape (8904)	10/21/2020 100120	Binge Box Invoice	Paid	10-25-5717-00	Totals for Midwest Tape (7291): Processing Supplies	<u>\$55.47</u> \$78.98
<b>Midwest Tape</b> Midwest Tape	10/21/2020 99452985	Hoopla Invoice	Paid	10-50-5895-40	Totals for Midwest Tape (8904): A-V Matls - Adult Serv	<u>\$78.98</u> \$3,250.63
<b>Monaco Mechanical Service, Inc.</b> Monaco Mechanical Service, Inc.	10/21/2020 18805	Quarterly Service Invoice	Paid	10-20-5660-00	Totals for Midwest Tape: Maint Contracts - HVAC	<u>\$3,250.63</u> \$1,200.00
<b>NICOR</b> NICOR	10/21/2020 100320	Usage Invoice	Paid	10-20-5653-00	Totals for Monaco Mechanical Service, Inc.: Utilities - Gas	<u>\$1,200.00</u> \$175.67
<b>Outsource Solutions Group, Inc.</b> Outsource Solutions Group, Inc.	10/21/2020 55844	Monthly Server Monitoring Invoice	Paid	10-35-5763-00	Totals for NICOR: Other Contr Srvcs-Tech Asst	<u>\$175.67</u> \$880.00
					Totals for Outsource Solutions Group, Inc.:	<u>\$880.00</u>

# Lisle Library District Accounts Payable 10/21/2020

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
<b>OverDrive, Inc.</b> OverDrive, Inc.	10/21/2020 0110720310779	Advantage Invoice	Paid	10-50-5895-40	A-V Mats - Adult Serv	\$1,000.00
	10/21/2020 0110720319211	Advantage Invoice	Paid	10-50-5895-40	A-V Mats - Adult Serv	\$1,000.00
	10/21/2020 0110720318035	Advantage Invoice	Paid	10-50-5895-40	A-V Mats - Adult Serv	\$600.00
					<b>Totals for OverDrive, Inc.:</b>	<u>\$2,600.00</u>
<b>Paddock Publications</b> Paddock Publications	10/21/2020 157510	Public Hearing Notice Invoice	Paid	10-25-5719-00	Publishing	\$621.46
					<b>Totals for Paddock Publications:</b>	<u>\$621.46</u>
<b>RAILS</b> RAILS	10/21/2020 7337	Gale Virtual Reference Libra Invoice	Paid	10-50-5867-20	Ref Books - Adult Serv	\$82.50
					<b>Totals for RAILS:</b>	<u>\$82.50</u>
<b>Robbins Schwartz</b> Robbins Schwartz XX-XXX0001	10/21/2020 854768	Legal Services Invoice	Paid	10-35-5760-00	Legal Services	\$225.00
	10/21/2020 873369	Legal Services Invoice	Paid	10-35-5760-00	Legal Services	\$56.25
					<b>Totals for Robbins Schwartz:</b>	<u>\$281.25</u>
<b>Will Savage</b> Will Savage	10/21/2020 092820	Pokemon Club Invoice	Paid	10-60-5931-30	Programs - Youth	\$39.98
	10/21/2020 093020	MTG Club Invoice	Paid	10-60-5931-30	Programs - Youth	\$9.98
					<b>Totals for Will Savage:</b>	<u>\$49.96</u>

## Lisle Library District Accounts Payable 10/21/2020

Vendor Name Tax Identification Number	Transaction Date Transaction Number	Description Transaction Type	Status	Account Number	Account Description	Amount
The Library Store, Inc.	10/21/2020 468858	Stem Kits Materials Invoice	Paid	10-50-5890-30	A-V Matls - Youth Serv	\$384.88
<b>Toshiba Business Solutions, USA</b> Toshiba Business Solutions, USA	10/21/2020 5366321	Toshiba Invoice	Paid	10-48-5845-00	Equip Maint/Repr-Contr-Lib. Wide	\$94.83
					<i>Totals for The Library Store, Inc.:</i>	<u>\$384.88</u>
<b>Village of Lisle</b> Village of Lisle	10/21/2020 3600000366	Monthly Internet Service Invoice	Paid	10-20-5650-00	Internet Service Provider	\$450.00
	10/21/2020 092820	Usage Invoice	Paid	10-20-5654-00	Utilities - Sewer & Water	\$168.96
					<i>Totals for Toshiba Business Solutions, USA:</i>	<u>\$94.83</u>
					<i>Totals for Village of Lisle:</i>	<u>\$618.96</u>
<b>David Wylyly</b> David Wylyly	10/21/2020 111020	Program: Medicare 101 Invoice	Paid	10-60-5931-10	Programs - Adult Services	\$50.00
					<i>Totals for David Wylyly:</i>	<u>\$50.00</u>

# Lisle Library District Accounts Payable 10/21/2020

## Account Summary

Account Number	Description	Net Amount
10-00-2612-00	AFLAC withholding	\$273.22
10-10-5621-10	Hosp. Ins. - Admin	\$5,031.10
10-10-5621-20	Hosp. Ins. - Adult Serv.	\$10,792.27
10-10-5621-30	Hosp. Ins. - YS	\$4,028.08
10-10-5621-50	Hosp. Ins. - Tech	\$3,294.26
10-10-5621-60	Hosp. Ins. - Circ	\$7,074.59
10-20-5650-00	Internet Service Provider	\$450.00
10-20-5653-00	Utilities - Gas	\$175.67
10-20-5654-00	Utilities - Sewer & Water	\$168.96
10-20-5655-00	Utilities - Electric	\$3,211.73
10-20-5660-00	Maint Contracts - HVAC	\$1,200.00
10-20-5661-00	Maint Contracts - Maint. Service	\$2,956.60
10-20-5662-00	Maint Contr. - Landscape Serv.	\$1,000.00
10-20-5663-00	Maint/Repairs-Genl repairs, Supplies	\$177.60
10-20-5664-00	Maint/Repairs-Non Contr. Work	\$54.32
10-25-5711-00	Postage Special Serv	\$1,336.97
10-25-5713-00	Office Supplies	\$293.96
10-25-5714-00	Circ. Material Supplies	\$586.19
10-25-5717-00	Processing Supplies	\$1,941.53
10-25-5719-00	Publishing	\$621.46
10-25-5724-15	Local Travel	\$12.53
10-35-5760-00	Legal Services	\$281.25
10-35-5763-00	Other Contr Svcs-Tech Asst	\$2,841.00
10-35-5765-10	Investment Agency Consultants	\$592.31
10-40-5788-00	Training (Cont Ed) - Staff	\$149.00
10-48-5845-00	Equip Maint/Repr-Contr-Lib. Wide	\$1,465.19
10-50-5863-30	Books - Youth Serv	\$2,242.05
10-50-5864-10	Books - Non Fiction	\$4,399.02
10-50-5865-10	Books - Adult/Teen Fiction	\$4,785.44
10-50-5867-20	Ref Books - Adult Serv	\$82.50
10-50-5869-20	Internet Licensed DBases	\$2,000.00
10-50-5890-30	A-V Mats - Youth Serv	\$1,200.30
10-50-5895-40	A-V Mats - Adult Serv	\$8,488.54

# Lisle Library District Accounts Payable 10/21/2020

10-60-5931-10	Programs - Adult Services	\$250.00
10-60-5931-30	Programs - Youth	\$49.96
10-80-5981-80	Restricted - Per Capita Grant	\$4,615.60
70-65-5674-00	Consulting	\$2,580.00
	<b>GRAND TOTAL:</b>	<b>\$80,703.20</b>



# Lisle Library District Account Distribution Report by Number October 21, 2020

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
10/21/2020	820868	Invoice	6197-112	AFLAC (G6920)	AFLAC (G6920)-820 Posted		10/21/2020	\$273.22	\$0.00
Totals for 10-00-2612-00, AFLAC withholding:									\$273.22
10/21/2020	100120	Invoice	6197-001	LIMRiCC PHIP Health	LIMRiCC PHIP Heat Posted		10/21/2020	\$5,031.10	\$0.00
Totals for 10-10-5621-10, Hosp. Ins. - Admin:									\$5,031.10
10/21/2020	100120	Invoice	6197-003	LIMRiCC PHIP Health	LIMRiCC PHIP Heat Posted		10/21/2020	\$10,792.27	\$0.00
Totals for 10-10-5621-20, Hosp. Ins. - Adult Serv.:									\$10,792.27
10/21/2020	100120	Invoice	6197-004	LIMRiCC PHIP Health	LIMRiCC PHIP Heat Posted		10/21/2020	\$4,028.08	\$0.00
Totals for 10-10-5621-30, Hosp. Ins. - YS:									\$4,028.08
10/21/2020	100120	Invoice	6197-005	LIMRiCC PHIP Health	LIMRiCC PHIP Heat Posted		10/21/2020	\$3,294.26	\$0.00
Totals for 10-10-5621-50, Hosp. Ins. - Tech:									\$3,294.26
10/21/2020	100120	Invoice	6197-006	LIMRiCC PHIP Health	LIMRiCC PHIP Heat Posted		10/21/2020	\$7,074.59	\$0.00
Totals for 10-10-5621-60, Hosp. Ins. - Circ:									\$7,074.59
10/21/2020	3600000366	Invoice	6197-051	Village of Lisle	Village of Lisle-360000 Posted		10/21/2020	\$450.00	\$0.00
Totals for 10-20-5650-00, Internet Service Provider:									\$450.00
10/21/2020	100320	Invoice	6197-132	NICOR	NICOR-100320 Posted		10/21/2020	\$175.67	\$0.00
Totals for 10-20-5653-00, Utilities - Gas:									\$175.67
10/21/2020	092820	Invoice	6197-088	Village of Lisle	Village of Lisle-092820 Posted		10/21/2020	\$168.96	\$0.00
Totals for 10-20-5654-00, Utilities - Sewer & Water:									\$168.96
10/21/2020	092320	Invoice	6197-041	ComEd	ComEd-092320 Posted		10/21/2020	\$3,211.73	\$0.00
Totals for 10-20-5655-00, Utilities - Electric:									\$3,211.73
10/21/2020	18805	Invoice	6197-104	Monaco Mechanical Service, I	Monaco Mechanical S Posted		10/21/2020	\$1,200.00	\$0.00
Totals for 10-20-5660-00, Maint Contracts - HVAC:									\$1,200.00

# Lisle Library District Account Distribution Report by Number October 21, 2020

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
<b>10-20-5661-00, Maint Contracts - Maint. Service</b>									
10/21/2020	9023	Invoice	6197-045	Eco Clean Maintenance	Eco Clean Maintenannc	Posted	10/21/2020	\$2,807.00	\$0.00
10/21/2020	762949	Invoice	6197-110	Anderson Pest Solutions	Anderson Pest Solutio	Posted	10/21/2020	\$149.60	\$0.00
									<b>\$0.00</b>
<b>10-20-5662-00, Maint Contr. - Landscape Serv.</b>									
10/21/2020	8321	Invoice	6197-049	Bear Landscape Group	Bear Landscape Group-	Posted	10/21/2020	\$1,000.00	\$0.00
									<b>\$0.00</b>
<b>10-20-5663-00, Maint/Repairs-Genl repairs, Supplies</b>									
10/21/2020	158	Invoice	6197-037	Case Lots, Inc.	Case Lots, Inc.-158	Posted	10/21/2020	\$177.60	\$0.00
									<b>\$0.00</b>
<b>10-20-5664-00, Maint/Repairs-Non Contr. Work</b>									
10/21/2020	PINV1988525	Invoice	6197-130	Garvey's Office Products	Garvey's Office Produc	Posted	10/21/2020	\$54.32	\$0.00
									<b>\$0.00</b>
<b>10-25-5711-00, Postage Special Serv</b>									
10/21/2020	3126	Invoice	6197-076	Hagg Press	Hagg Press-3126	Posted	10/21/2020	\$1,336.97	\$0.00
									<b>\$0.00</b>
<b>10-25-5713-00, Office Supplies</b>									
10/21/2020	PINV1930351	Invoice	6197-080	Garvey's Office Products	Garvey's Office Produc	Posted	10/21/2020	\$138.08	\$0.00
10/21/2020	PINV1944415	Invoice	6197-082	Garvey's Office Products	Garvey's Office Produc	Posted	10/21/2020	\$56.48	\$0.00
10/21/2020	PINV1957560	Invoice	6197-084	Garvey's Office Products	Garvey's Office Produc	Posted	10/21/2020	\$90.53	\$0.00
10/21/2020	PINV1985691	Invoice	6197-096	Garvey's Office Products	Garvey's Office Produc	Posted	10/21/2020	\$8.87	\$0.00
									<b>\$0.00</b>
<b>10-25-5714-00, Circ. Material Supplies</b>									
10/21/2020	82370	Invoice	6197-013	Paul Hurt	Paul Hurt-82370	Posted	10/21/2020	\$380.40	\$0.00
10/21/2020	PINV1988293	Invoice	6197-122	Garvey's Office Products	Garvey's Office Produc	Posted	10/21/2020	\$205.79	\$0.00
									<b>\$0.00</b>
<b>10-25-5717-00, Processing Supplies</b>									
10/21/2020	093020	Invoice	6197-019	Baker & Taylor (L5543202)	Baker & Taylor (L5543	Posted	10/21/2020	\$642.50	\$0.00
10/21/2020	093020	Invoice	6197-022	Baker & Taylor (L5425632)	Baker & Taylor (L5425	Posted	10/21/2020	\$113.52	\$0.00
10/21/2020	093020	Invoice	6197-025	Baker & Taylor (L5202982)	Baker & Taylor (L5202	Posted	10/21/2020	\$9.03	\$0.00
10/21/2020	093020	Invoice	6197-028	Baker & Taylor (L4342812)	Baker & Taylor (L4342	Posted	10/21/2020	\$5.20	\$0.00
									<b>\$0.00</b>

# Lisle Library District Account Distribution Report by Number October 21, 2020

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
10/21/2020	093020	Invoice	6197-031	Baker & Taylor (L0334152)	Baker & Taylor (L0334	Posted	10/21/2020	\$296.94	\$0.00
10/21/2020	093020	Invoice	6197-036	Baker & Taylor (C5223433)	Baker & Taylor (C5223	Posted	10/21/2020	\$69.01	\$0.00
10/21/2020	78466	Invoice	6197-065	Compact Disc Source	Compact Disc Source	Posted	10/21/2020	\$236.05	\$0.00
10/21/2020	100120	Invoice	6197-069	Midwest Tape (7288)	Midwest Tape (7288)-	Posted	10/21/2020	\$490.30	\$0.00
10/21/2020	100120	Invoice	6197-070	Midwest Tape (8904)	Midwest Tape (8904)-	Posted	10/21/2020	\$78.98	\$0.00
<b>10-25-5719-00, Publishing</b>									
10/21/2020	157510	Invoice	6197-078	Paddock Publications	Paddock Publications	Posted	10/21/2020	\$621.46	\$0.00
<b>10-25-5724-15, Local Travel</b>									
10/21/2020	100220	Invoice	6197-039	Chris Knight	Chris Knight-100220	Posted	10/21/2020	\$12.53	\$0.00
<b>10-35-5760-00, Legal Services</b>									
10/21/2020	854768	Invoice	6197-114	Robbins Schwartz	Robbins Schwartz-854	Posted	10/21/2020	\$225.00	\$0.00
10/21/2020	873369	Invoice	6197-116	Robbins Schwartz	Robbins Schwartz-873	Posted	10/21/2020	\$56.25	\$0.00
<b>10-35-5763-00, Other Contr Svcs-Tech Asst</b>									
10/21/2020	INV103311	Invoice	6197-009	Know Be4, Inc.	Know Be4, Inc.-INV1	Posted	10/21/2020	\$1,161.00	\$0.00
10/21/2020	487902	Invoice	6197-015	CDS Office Technologies	CDS Office Technolog	Posted	10/21/2020	\$800.00	\$0.00
10/21/2020	55844	Invoice	6197-092	Outsource Solutions Group, In	Outsource Solutions G	Posted	10/21/2020	\$880.00	\$0.00
<b>10-35-5765-10, Investment Agency Consultants</b>									
10/21/2020	093020	Invoice	6197-043	Ehlers Investment Partners	Ehlers Investment Part	Posted	10/21/2020	\$592.31	\$0.00
<b>10-40-5788-00, Training (Cont Ed) - Staff</b>									
10/21/2020	042020	Invoice	6197-011	Paul Hurt	Paul Hurt-042020	Posted	10/21/2020	\$149.00	\$0.00
<b>10-48-5845-00, Equip Maint/Repr-Contr-Lib. Wide</b>									
10/21/2020	268760466	Invoice	6197-061	Konica Minolta Business Solut	Konica Minolta Busine	Posted	10/21/2020	\$159.26	\$0.00
10/21/2020	34075	Invoice	6197-102	ELM USA, Inc.	ELM USA, Inc.-34075	Posted	10/21/2020	\$940.00	\$0.00
10/21/2020	425566940	Invoice	6197-108	Konica Minolta Premier Financ	Konica Minolta Premie	Posted	10/21/2020	\$211.10	\$0.00
10/21/2020	53666321	Invoice	6197-124	Toshiba Business Solutions, US	Toshiba Business Solu	Posted	10/21/2020	\$94.83	\$0.00
10/21/2020	426210654	Invoice	6197-128	Konica Minolta Premier Financ	Konica Minolta Premie	Posted	10/21/2020	\$60.00	\$0.00
<b>Totals for 10-25-5717-00, Processing Supplies:</b>								<b>\$1,941.53</b>	<b>\$0.00</b>
<b>Totals for 10-25-5719-00, Publishing:</b>								<b>\$621.46</b>	<b>\$0.00</b>
<b>Totals for 10-25-5724-15, Local Travel:</b>								<b>\$12.53</b>	<b>\$0.00</b>
<b>Totals for 10-35-5760-00, Legal Services:</b>								<b>\$281.25</b>	<b>\$0.00</b>
<b>Totals for 10-35-5763-00, Other Contr Svcs-Tech Asst:</b>								<b>\$2,841.00</b>	<b>\$0.00</b>
<b>Totals for 10-35-5765-10, Investment Agency Consultants:</b>								<b>\$592.31</b>	<b>\$0.00</b>
<b>Totals for 10-40-5788-00, Training (Cont Ed) - Staff:</b>								<b>\$149.00</b>	<b>\$0.00</b>

# Lisle Library District Account Distribution Report by Number October 21, 2020

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount
<b>10-50-5863-30, Books - Youth Serv</b>									
10/21/2020	093020	Invoice	6197-020	Baker & Taylor (L5425632)	Baker & Taylor (L5425 Posted	Posted	10/21/2020	\$2,102.86	\$0.00
10/21/2020	093020	Invoice	6197-026	Baker & Taylor (L4342812)	Baker & Taylor (L4342 Posted	Posted	10/21/2020	\$103.11	\$0.00
10/21/2020	093020	Invoice	6197-032	Baker & Taylor (C4053863)	Baker & Taylor (C4053 Posted	Posted	10/21/2020	\$36.08	\$0.00
<i>Totals for 10-50-5863-30, Books - Youth Serv:</i>								<b>\$2,242.05</b>	<b>\$0.00</b>
<b>10-50-5864-10, Books - Non Fiction</b>									
10/21/2020	093020	Invoice	6197-029	Baker & Taylor (L0334152)	Baker & Taylor (L0334 Posted	Posted	10/21/2020	\$3,283.01	\$0.00
10/21/2020	093020	Invoice	6197-034	Baker & Taylor (C5223433)	Baker & Taylor (C5223 Posted	Posted	10/21/2020	\$1,116.01	\$0.00
<i>Totals for 10-50-5864-10, Books - Non Fiction:</i>								<b>\$4,399.02</b>	<b>\$0.00</b>
<b>10-50-5865-10, Books - Adult/Teen Fiction</b>									
10/21/2020	093020	Invoice	6197-017	Baker & Taylor (L5543202)	Baker & Taylor (L5543 Posted	Posted	10/21/2020	\$4,751.74	\$0.00
10/21/2020	093020	Invoice	6197-023	Baker & Taylor (L5202982)	Baker & Taylor (L5202 Posted	Posted	10/21/2020	\$33.70	\$0.00
<i>Totals for 10-50-5865-10, Books - Adult/Teen Fiction:</i>								<b>\$4,785.44</b>	<b>\$0.00</b>
<b>10-50-5867-20, Ref Books - Adult Serv</b>									
10/21/2020	7337	Invoice	6197-094	RAILS	RAILS-7337	Posted	10/21/2020	\$82.50	\$0.00
<i>Totals for 10-50-5867-20, Ref Books - Adult Serv:</i>								<b>\$82.50</b>	<b>\$0.00</b>
<b>10-50-5869-20, Internet Licensed DBases</b>									
10/21/2020	100013872-1	Invoice	6197-047	EBSCO	EBSCO-100013872-1	Posted	10/21/2020	\$2,000.00	\$0.00
<i>Totals for 10-50-5869-20, Internet Licensed DBases:</i>								<b>\$2,000.00</b>	<b>\$0.00</b>
<b>10-50-5890-30, A-V Mats - Youth Serv</b>									
10/21/2020	100120	Invoice	6197-074	Midwest Tape (7291)	Midwest Tape (7291)-	Posted	10/21/2020	\$55.47	\$0.00
10/21/2020	328992	Invoice	6197-118	Findaway World	Findaway World-3289	Posted	10/21/2020	\$759.95	\$0.00
10/21/2020	468858	Invoice	6197-120	The Library Store, Inc.	The Library Store, Inc.	Posted	10/21/2020	\$384.88	\$0.00
<i>Totals for 10-50-5890-30, A-V Mats - Youth Serv:</i>								<b>\$1,200.30</b>	<b>\$0.00</b>
<b>10-50-5895-40, A-V Mats - Adult Serv</b>									
10/21/2020	217169-PPU	Invoice	6197-053	Kanopy, Inc.	Kanopy, Inc.-217169-P	Posted	10/21/2020	\$17.00	\$0.00
10/21/2020	0110720310779	Invoice	6197-055	OverDrive, Inc.	OverDrive, Inc.-011072	Posted	10/21/2020	\$1,000.00	\$0.00
10/21/2020	99452985	Invoice	6197-057	Midwest Tape	Midwest Tape-9945298	Posted	10/21/2020	\$3,250.63	\$0.00
10/21/2020	78467	Invoice	6197-063	Compact Disc Source	Compact Disc Source	Posted	10/21/2020	\$561.11	\$0.00
10/21/2020	100120	Invoice	6197-067	Midwest Tape (7288)	Midwest Tape (7288)-	Posted	10/21/2020	\$1,907.81	\$0.00
10/21/2020	100120	Invoice	6197-072	Midwest Tape (7289)	Midwest Tape (7289)-	Posted	10/21/2020	\$151.99	\$0.00
10/21/2020	0110720319211	Invoice	6197-098	OverDrive, Inc.	OverDrive, Inc.-011072	Posted	10/21/2020	\$1,000.00	\$0.00

# Lisle Library District Account Distribution Report by Number October 21, 2020

Transaction Date	AP Transaction Number	Transaction Type	GL Transaction Number	Vendor/Payee	Journal Reference	Post Status	Post Date	Debit Amount	Credit Amount	
10/21/2020	0110720318035	Invoice	6197-100	OverDrive, Inc.	OverDrive, Inc.-011072 Posted	Posted	10/21/2020	\$600.00	\$0.00	
<b>10-60-5931-10, Programs - Adult Services</b>										
10/21/2020	101320	Invoice	6197-059	Susan K. Maddox	Susan K. Maddox-1013 Posted	Posted	10/21/2020	\$200.00	\$0.00	
10/21/2020	111020	Invoice	6197-090	David Wylly	David Wylly-111020 Posted	Posted	10/21/2020	\$50.00	\$0.00	
<b>10-60-5931-30, Programs - Youth</b>										
10/21/2020	092820	Invoice	6197-007	Will Savage	Will Savage-092820 Posted	Posted	10/21/2020	\$39.98	\$0.00	
10/21/2020	093020	Invoice	6197-106	Will Savage	Will Savage-093020 Posted	Posted	10/21/2020	\$9.98	\$0.00	
<b>10-80-5981-80, Restricted - Per Capita Grant</b>										
10/21/2020	BD15540	Invoice	6197-126	Barking Dog Interpretive Desig	Barking Dog Interprere Posted	Posted	10/21/2020	\$4,615.60	\$0.00	
<b>70-65-5674-00, Consulting</b>										
10/21/2020	120029-08312020	Invoice	6197-086	CCS	CCS-120029-0831202 Posted	Posted	10/21/2020	\$2,580.00	\$0.00	
								<b>Totals for 10-60-5931-30, Programs - Youth:</b>	<b>\$49.96</b>	<b>\$0.00</b>
								<b>Totals for 10-80-5981-80, Restricted - Per Capita Grant:</b>	<b>\$4,615.60</b>	<b>\$0.00</b>
								<b>Totals for 70-65-5674-00, Consulting:</b>	<b>\$2,580.00</b>	<b>\$0.00</b>
								<b>Grand Totals:</b>	<b>\$80,703.20</b>	<b>\$0.00</b>

**PRIOR MONTHS BILLS PAID BETWEEN September 2020 and October 2020**

**BOARD MEETINGS THAT NEED APPROVAL AT THIS TIME.**

<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
HSA	Salaries 9/15/2020		\$ 62,506.57
HSA	Garnishment	Employee Deduction	\$ 157.05
HSA	Ill. Dept. of Revenue	State Tax Withheld	\$ 3,992.37
Auto W/D	Howard Simon & Associates	PR Serv. - 9/15/2020	\$ 305.69
HSA	EFTPS/Electronic Tax Payment 9/15/2020	Fed Tax \$7888.98	\$ 20,882.71
		FICA W/H \$6496.84	
		FICA Lib \$6496.89	
HSA	Salaries 9/30/2020		\$ 60,529.81
HSA	Garnishment	Employee Deduction	\$ 154.95
HSA	Ill. Dept. of Revenue	State Tax Withheld	\$ 3,865.26
Auto W/D	Howard Simon & Associates	PR Serv. - 9/30/2020	\$ 191.19
HSA	EFTPS/Electronic Tax Payment 9/30/2020	Fed Tax \$7641.19	\$ 20,233.58
		FICA W/H \$6296.19	
		FICA Lib \$6296.20	
Wired	IMRF	IMRF W/H \$7409.80	\$ 21,440.40
		IMRF Lib. \$14030.60	
		<b>Sub Total</b>	<b>\$ 194,259.58</b>
<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
4347	4imprint, Inc.	FM Uniforms	261.86
4348	AFLAC (G6920)	Payroll Withholding	273.22
4349	Albertsons/Safeway	Teen Summer Read Supplies	33.66
4350	Amazon	Books, Video Games, Supplies	3376.46
4351	Cherry Valley Public Library	ILL Replacement Cost	20.00
4352	Compact Disc Source	Music CDs & Processing	326.83
4353	Consumers' Checkbook	Consumers' Checkbook Renewal	450.00
4354	Dell Marketing LP	6 PC for PAC, 2 Desktops, 2 Dell PCs	11093.70
4355	Delta Dental - Risk	October Dental Premium	2176.71
4356	Demco, Inc.	Label Protectors	135.23
4357	DuPage County Public Works	Usage	96.08
4358	Fifth Third Bank	Books, Video Games, Supplies	3080.15
4359	Garvey's Office Products	Supplies for Circ Services, PPE, Pens	866.00
4360	IHLS - OCLC	ILL Fee Management	10.25

4361	InfoUSA Marketing, Inc.	Reference USA	5355.00
4362	Johnson Controls Security Solutions	Alarm Monitoring	1012.52
4363	Konica Minolta Business Solutions	4 Lexmark Printers	1021.16
4364	Konica Minolta Premier Finance	Printer Lease	60.00
4365	LaGrange Public Library	Replacement Cost ILL Item	25.00
4366	NICOR	Usage	134.18
4367	Outsource Solutions Group, Inc.	Monthly Server Maintenance, Back License	1080.00
4368	OverDive, Inc.	Advantage	1000.00
4369	Peregrine, Stime, Newman, Ritzman	Legal Services Thru 8-31-2020	675.00
4370	Republic Services	Rubbish Removal	294.33
4371	Scholastic Inc	Let's Find Out Newsletter	126.50
4372	Sikich LLP	Financial Accounting	3390.10
4373	Staples Advantage	Misc Office, Kitchen, Janitorial & PPE	339.96
4374	Verizon	3 Hot Spots	108.03
4375	Warehouse Direct	Foam Sanitizer, Soap	413.70
		<b>Sub Total</b>	<b>37235.63</b>
		<b>TOTAL</b>	<b>231495.21</b>

Monthly Circulation Report - September 2020

	Checkouts	Renewals	Sep-20 TOTALS	YTD FY 19/20	YTD FY 20/21	YTD % Change
Adult Non-Print	3,367	3,483	6,850	27,180	19,300	-28.99%
Adult Print	4,935	3,638	8,573	31,671	24,880	-21.44%
Adult Total	8,302	7,121	15,423	58,851	44,180	-24.93%
YS Non-Print	768	886	1,654	8,795	4,937	-43.87%
YS Print	8,217	5,573	13,790	41,180	35,668	-13.39%
Total YS	8,985	6,459	15,444	49,975	40,605	-18.75%
Digital Media						
Overdrive	3,219		3,219	7,817	10,658	36.34%
hoopla	1,755		1,755	6,063	6,108	0.74%
RB Digital	421		421	1,081	1,257	16.28%
PressReader *	465		465	N/A	465	-
Kanopy *	43		43	N/A	43	-
Total Digital	5,903	0	5,903	14,961	18,531	23.86%
<b>Subtotal Print + Non-Print/Digital</b>	<b>23,190</b>	<b>13,580</b>	<b>36,770</b>	<b>123,787</b>	<b>103,316</b>	<b>-16.54%</b>
Computer/Tech Sessions Logins	781		781	7,989	2,082	-73.94%
Database Usage/Unique Logins	2,675		2,675	8,156	7,238	-11.26%
Wireless Use	315		315	4,531	1,140	-74.84%
ScannX sessions/jobs	227		227	4,055	634	-84.36%
Museum Adventure Passes	14		14	97	29	-70.10%
Total IT/Resource Sessions	4,012	0	4,012	24,828	11,123	-55.20%
<b>Total Circulation</b>	<b>27,202</b>	<b>13,580</b>	<b>40,782</b>	<b>148,615</b>	<b>114,439</b>	<b>-23.00%</b>
Literacy Software Usage Hours			0	260	0	-100.00%
<b>Borrower Information</b>	<b>Sept. 2020 Total</b>	<b>YTD 19/20</b>	<b>YTD 20/21</b>	<b>YTD % Change</b>		
New Library Cards Added	87	441	268	-39.23%		
Monthly Borrowers	2,275	9,846	6,336	-35.65%		
Total # Registered Borrowers	8,865	10,589	8,865	-16.28%		
<b>InterLibrary Loans</b>						
Materials Sent	96	409	233	-43.03%		
Materials Received	321	1,170	885	-24.36%		
<b>Polaris/Catalog Holds</b>						
Holds Placed	4,896	9,073	15,248	68.06%		
Holds Checked Out	4,042	7,079	13,243	87.07%		

\* New statlines for September 2020.



**Lisle Library District  
Program and Service Statistics - September 2020**

	Library Wide	Adult	Youth	TS/Circ	Literacy	TOTAL	YTD FY19/20	YTD FY20/21	% Change
<b>Library Event Statistics</b>									
Staff Facilitated Programs		11	7	0	0	18	419	60	-85.68%
Attendees		85	250	0	0	335	3,840	1,072	-72.08%
Computer/Technology Programs		0	0	0	0	0	24	0	-100.00%
Attendees		0	0	0	0	0	107	0	-100.00%
Performer/Speaker/Author		1	0	0	0	1	9	1	-88.89%
Attendees		4	0	0	0	4	310	4	-98.71%
LLD Events (SumRd, RSG, NatLibWk, whole Lib event)	0					0	2	4	100.00%
Attendees	0					0	325	731	124.92%
<b>Total Number of Programs</b>	0	12	7	0	0	19	454	65	-85.68%
<b>Total Patrons Served by Programming</b>	0	89	250	0	0	339	4,582	1,807	-60.56%
Reference Questions		1,911	1,112	1,415		4,438	20,014	15,932	-20.40%
Volunteer Hours		7.50	0.00			7.50	484.00	17.50	-96.38%
<b>Outreach Service Statistics</b>									
Outreach Visits		1	0	0	0	1	52	1	-98.08%
Patrons Served by Outreach Visits		30	0	0	0	30	3,221	30	-99.07%
Home Delivery Dates		3				3	6	7	16.67%
Patrons Served via Home Delivery		189				189	373	433	16.09%
<b>Total Outreach Programs</b>		4	0	0	0	4	58	8	-86.21%
<b>Total Patrons Served with Outreach Services</b>		219	0	0	0	219	3,594	463	-87.12%
<b>Civic Facility Use</b>									
Literacy/Tutoring Room Use (patron count)	0						240	0	-100.00%
Number of Outside Groups Using Meeting Space	0						70	0	-100.00%
Patrons Entering Building	6,692						44,739	19,542	-56.32%
Friend's Sponsored Programs	0						3	0	-100.00%
Attendees	0						128	0	-100.00%
<b>Social Media Use</b>									
Facebook (daily page consumption)	915						4,702	3,908	-16.89%
Twitter Followers	806						790	806	2.03%
Instagram Likes	554						2,606	2,234	-14.27%
Flickr Views	10,339						22,306	25,762	15.49%
YouTube Views	726						1,809	1,629	-9.95%
Total LLD App Downloads / Sessions	263/1,742						N/A **	796/5,109	--

\* New statline for December 2019.

\*\* "Downloads Stats" began in December 2019 and "Sessions Stats" began in January 2020.

To: LLD Board of Trustees  
From: Tatiana Weinstein | LLD Director  
Date: October 16, 2020

## OCTOBER 2020 | DIRECTOR'S REPORT

### Meetings:

LLD Board of Trustees – Sept 16  
CCS – Sept 17, 18  
Staff – Sept 23  
Ehlers – Sept 30  
Staff – Oct 2  
CCS – Oct 5  
LLD Finance Committee – Oct 6  
Huntley Public Library – Oct 7

St. Charles Public Library – Oct 9  
Huntley H.S. Superintendent – Oct 9  
CCS – Oct 12  
FEMA – Oct 13  
LLD Special Meeting – Oct 13  
LLD Special Meeting – Oct 14  
Lauterbach & Amen – Oct 15  
Hummel – Oct 16

### Conference calls/ZOOM/GOTO Meetings:

Since the onset of the COVID-19 pandemic, I've participated in weekly conference meetings with various groups. The weekly calls are outside of the numerous one-on-one phone calls with staff and other colleagues in our community.

- Intergovernmental Group
- LLD Dept. Directors/Staff
- Zone 1 Directors Group (local DuPage area)
- Zone 1+ Directors (DuPage+ libraries)
- RAILS
- Board President Hummel

### Architect Interviews

A good portion of the month was dedicated to scheduling, preparing, and conducting the Board architect interviews. It was a pleasure to work with CCS in reviewing submissions, qualification checks, visiting projects, and ensuring that Trustees had the information necessary to make an informed decision.

Trustees interviewed six firms over two consecutive evenings. Though very demanding of time and attention, I commend the Board for the thoughtful and productive discussions that contributed to the final decision. Staff are very pleased with the Board's choice and look forward to working with the team at Sheehan, Nagle, Hartray Architects.

### Facility Communications

The Board has discussed initiating a communications plan to inform the public about the LLD's facility enhancement project. Last month, Vice President Bartelli and I met to discuss such a plan. At the last Board meeting it was requested that Board members send the Director five ideas of how to best communicate such a plan and/or ideas about what to include in such a plan. The result of that 'homework' follows this report. I compiled all Trustee submissions into one report and graphed the main topics per the seven Trustees.

The goal of the report is to generate Trustee discussion regarding facility communications using set Board parameters.

To: LLD Board of Trustees  
From: Tatiana Weinstein | LLD Director  
Date: October 16, 2020

## **Policy Work & Financial Reporting**

Last month, the prospective *LLD Policy 606: Public Health Response* draft was reviewed and edited by the LLD's attorney. This policy addresses the current COVID-19 pandemic as well as other potential health emergencies as it relates to Library operations/staff. The Personnel & Policy Committee looks to meet in early November to discuss the edits.

At the October 6<sup>th</sup> Finance Committee, one of the agenda items focused on financial reporting. Committee members suggested that certain adjustments be made to the *LLD Investment Activity Report* and *Current Assets Report*. Staff consulted with Sikich to make some adjustments. Regarding Investment Activity, a lines were added to show earned interest via *Special Reserve* and *Non-Special Reserve* with totals. The totals tie to the list above the additional calculations. Regarding *Current Assets*, the *Federated Inv. Government Obl.* (at bottom of the investment list) has been separated from the larger investment list. It is shown as a single category with a subtotal. This was suggested by Ehlers with Treasurer Norton's approval.

These changes appear in this month's Board packet.

If suitable to Board members, staff shall continue to produce reports in this format. There were additional requests that may require more research regarding Special Reserve reporting. Staff will work with Sikich on this topic and shall consult with Treasurer Norton on further financial reporting suggestions.

Lastly, a Committee member suggested a format change for next year's B&A draft discussions. Trustee Sullivan submitted an example spreadsheet for the Committee/Board to consider. Staff reviewed the suggested format change and simplified the spreadsheet (see attached). It compares one fiscal year's (unaudited) actuals to a current year's budget with a percentage column showing increase or decrease. Staff has also attached an additional document that shows how the LLD FY20/21 Budget was modified last year to include a supplementary column showing 'projected' actuals. This was specifically requested last year. The Budget spreadsheet, historically, also shows the percentage increase/decrease from previous budget to current budget.

Staff requests that the Board review both attached documents and determine if the Budget spreadsheet should include more columns. If so, staff requests that the Board discuss which comparisons are most beneficial.

## **COVID-19 Initiatives**

The LLD continues to maintain all safety protocols related to minimizing risk in relation to COVID-19. Staff station the greeter desk prepared with PPE, hours remain modified for those at higher risk, additional restroom cleaning continues, and patron visits are limited to one hour.

To: LLD Board of Trustees  
From: Tatiana Weinstein | LLD Director  
Date: October 16, 2020

In efforts to increase programming, funding, and access during modified operations, the LLD has also initiated a number of forward-thinking actions. Below is a sampling of activities:

- Increasing virtual programming
- Conducting more outdoor programming as weather permits
- Designing more take-and-make kits for kids, teens, and adults (Crafting/STEAM)
- Coordinating live Storytime sessions and book discussions
- Planning an outdoor “Sidewalk Stories” installation/program (see YS Quarterly Report)
- Securing wifi hotspots for lending to patrons in need of internet accessibility
- Applying for FEMA funds for COVID-19 expenses
- Subscribing to *Press Reader* and *Kanopy* – two, new digital platforms (See AS Quarterly Report)
- Planning for Illinois license plate renewals at the LLD

Many of the above initiatives are well underway and some are in-process. All, underscore the LLD’s charge to supply engaging and informative programming during this very challenging time. The LLD looks to increase access for patrons, especially school-aged children, who require internet service for online learning via hotspot check-out. Having another resource for license plate renewals will most assuredly be welcomed by our residents (less long lines at one agency). Introducing innovative installations such as the “Sidewalk Stories” project, is another way the LLD looks to inform and enrich our patrons’ lives while navigating COVID-19 program challenges in relation to social distancing.

All of the above requires research, planning, and a lot of behind-the-scenes work (cataloging, video-editing, writing, technology, etc.) in order to implement. I applaud staff’s creativity and drive to adapt to our new world of providing public service.

Respectfully submitted,



Tatiana Weinstein | LLD Director

## TRUSTEE HOMEWORK

### 5 IDEAS to Promote, Communicate, & Inform the Public about LLD Facility Project

1. Create a one page fact sheet
  2. Print fact sheet and provide to every person that checks out materials
  3. Place link in email signatures taking people to the fact sheet
  4. Focus on facility enhancement, not just renovation.
  5. Create a video series re facility options/enhancements
- 
1. Social Media
  2. Newsletter
  3. Website
  4. Possibly an occasional (or one-off) mailer
  5. Explain what we plan to do (once decided) and focus on financial/taxes
- 
1. Create separate section on LLD website with link visible from homepage
  2. Provide updates and web URL in printed LLD newsletters
  3. Provide updates and web URL in LLD social media posts
  4. Have a printed fact sheet and feedback ("suggestion box") clearly labeled at circulation checkout desk
  5. Include fact sheet information in a flyer format and post in various locations within the library
  6. EXTRA: one time "town hall" meeting to have the Director, CCS and Trustees for short presentation with a Q&A opportunity at the end
- 
1. Social Media: a special library renovation FB page with a link from our current one, include Instagram
  2. Email blast to current card-holders regarding renovations; saving money on postage
  3. Newsletter to have a special section dedicated to the renovations
  4. Library website with more information regarding the renovations and process
  5. Appreciated St Charles time line illustration
  6. EXTRA: Area inside the library with a wall chart or storyboard showing progress. Show pictures of the design, floor plans, and other information. Provide a one-sheet informational piece that would go along with it
- 
1. No raising taxes to finance the capital project
  2. How we plan to fund the project
  3. FQC repairs bundled in (no more "band-aided" issues - fix for the long-term)
  4. Library is a valuable community resource
  5. Shared on social media platforms w/link to LLD webpage specific to the renovation/expansion (Facebook; Instagram — link needs to be in bio to be clickable, in the body of a post)

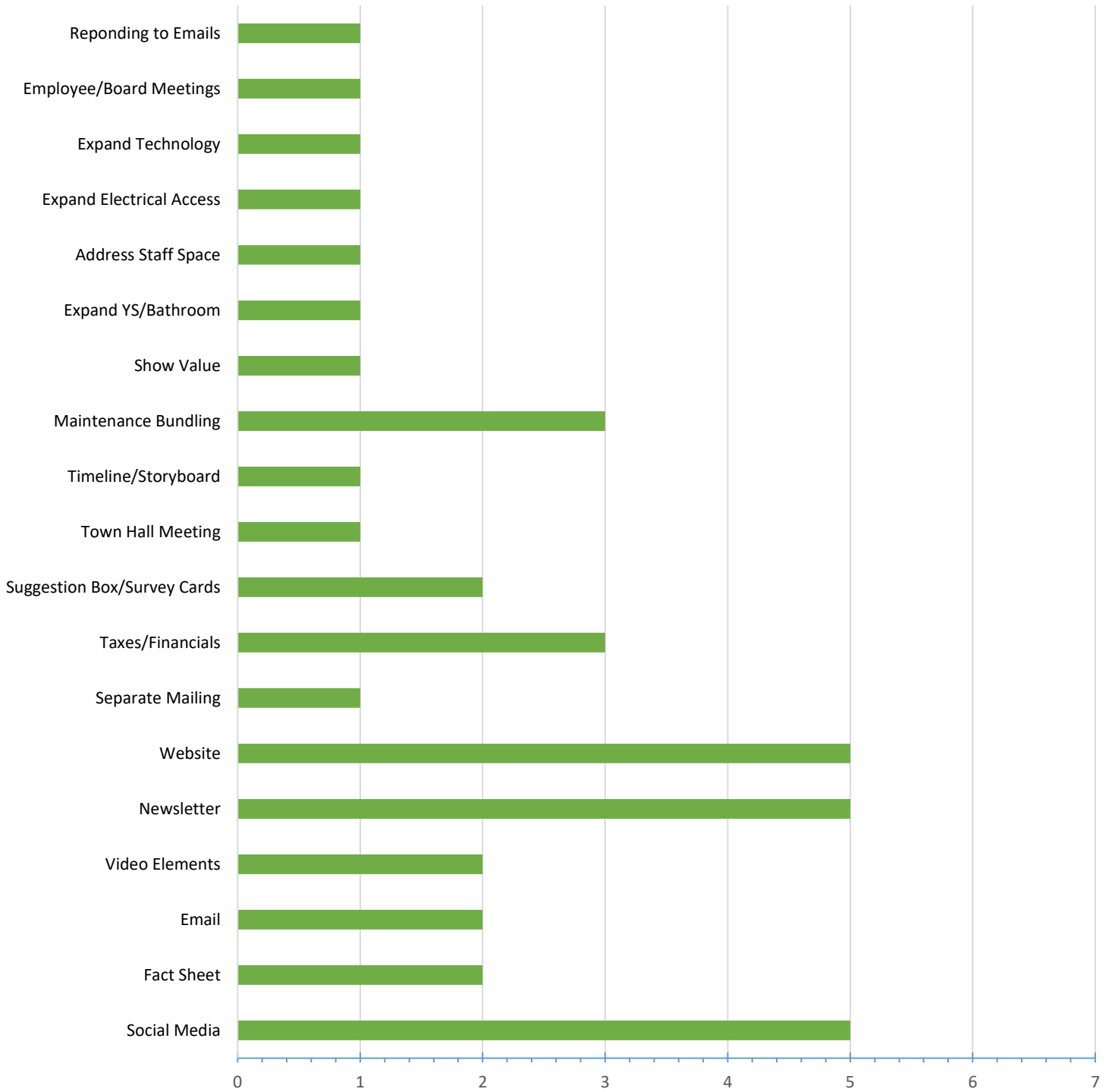
To: LLD Board of Trustees  
From: Tatiana Weinstein | LLD Director  
Date: October 15, 2020

1. Newsletter, resident survey cards available in library and with curbside pickup
2. Use LLD FB page, or develop new FB page dedicated solely to project?
3. Highlight clearly defined goals and objectives in our Strategic Plan that address the maintenance of our facility
4. A coordinated, LLD sanctioned, response correcting misinformation in a timely manner
5. Formulate a project communications plan

1. Accomplishments: Lowering taxes the last 3 years for a cumulative 18% with no decrease in hours or services
2. Renovating, not building a new building; Keeping taxes the same
3. Renovation will include catching-up on deferred maintenance such as correcting airflow in employee area, electric inside building, etc.
4. Expanding Children's Area, including bathroom, baby & toddler reading programs, craft programs, proper space for employees, bring in more electricity for patron provided devices, etc.
5. Expanding technology for downloading audiobooks, ebooks, using WiFi, computer lab, security, etc.
6. EXTRA: Recording GoTo Zoom Town Hall Meetings & Posting them on Website. Ask for Questions to be submitted in advance
7. EXTRA: Bi-monthly Newsletter Info & Answer Frequently Asked Questions, even if repetitive
8. EXTRA: Website specifically for Renovation, Link for Renovation Website on LLD Website, Answer Frequently Asked Questions, even if repetitive
9. EXTRA: Employee/Board Meetings
10. EXTRA: Answering emails to Board, Individual Trustees, Director

To: LLD Board of Trustees  
From: Tatiana Weinstein | LLD Director  
Date: October 15, 2020

## MAIN TOPICS



To: LLD Board of Trustees  
From: Tatiana Weinstein | LLD Director  
Date: October 15, 2020

## **SUMMARY:**

Trustees were asked to submit five ideas to promote, communicate, & inform the public about the LLD Facility Project.

Many of the topics listed above overlap with each other, such as “Fact Sheet” and “Separate Mailing” where the goal is to provide clear, concise, information via one document, regardless of delivery method.

It is encouraging to know that Trustees are generally on the same page about how to best communicate the LLD’s plans for enhancing the facility. There are also a few interesting “EXTRA” ideas to explore.

## **PARAMETERS:**

Trustees should establish which communication modes are most beneficial and which will have the most impact. Which are most cost effective and make the best use of time? In conjunction with modes of communication, Trustees also mentioned certain areas of the Library they thought might positively impact a communications plan, such as the need for a YS restroom. Trustees also seemed to agree that financial factors were important to communicate. Upon defined Board parameters, staff is ready to begin communicating the Board’s ideas.

## **STAFF RECOMMENDATION:**

Staff are comfortable creating fact sheets, newsletter/mailings, online posts, and video elements per the Board’s direction. Defining key points will be crucial to specific modes of communication, such as condensing information into a concise fact sheet. Of course, more expansive information can be shared via web page, video, or via online posts.

I encourage the communication ‘delivery’ methods mentioned above: fact sheet, social media, newsletter, email, video, timelines/storyboards, and mailings. I also favor highlighting the financial successes the LLD has achieved, along with the LLD’s financial plan to fund this project. It’s important that the public clearly understands that the enhancement of the facility will be accomplished without a tax increase. Accuracy and transparency are key in communicating this plan.

Additionally, I’d invite mentioning certain areas where facility enhancements will greatly improve experiences and access, such as the addition of family restrooms and right-sizing the Youth Services Department.

I look forward to the Board’s discussion on this topic.

Tatiana Weinstein | LLD Director



**FORMAT EXAMPLE AS PROVIDED BY TRUSTEE SULLIVAN, ADAPTED AND SIMPLIFIED BY LLD STAFF**

**Current Budget to Last Year Actuals**

**July, 2020**

(Created Once Per Year)

	2019-2020 Last Year Actual (Unaudited) Expenses	Current Year Expense Budget 2020-2021	% Increase/Decrease 2020-2021 Current Year Expense Budget Compared to 2019-2020 Budget (Unaudited) Actuals
<b>1. CORPORATE FUND</b>			
<b>A. EMPLOYEE COSTS</b>			
Salaries	\$ 2,174,686	\$ 2,262,000	4.0%
Health Ins/Unemp	\$ 290,424	\$ 332,350	14.4%
	\$ 2,465,110	\$ 2,594,350	5.2%
<b>B. BUILDING COSTS</b>			
Phone	\$ 8,052	\$ 8,500	5.6%
Gas	\$ 5,800	\$ 7,500	29.3%
Sewer/Water	\$ 1,680	\$ 2,900	72.6%
Electrical	\$ 39,944	\$ 50,000	25.2%

### EXPENSES

FUNDS	ACTUALS 17-18	ACTUALS 18-19	BUDGET 19-20	PROJECTED ACTUALS W/O AUDIT ADJ 19-20	BUDGET 20-21	% CHNG
CORP						
<b>EMPLOYEE COSTS</b>						
SALARIES	\$ 2,153,089.31	\$ 2,144,701.45	\$ 2,262,069.96	\$ 2,191,192.40	\$ 2,262,000.00	
HEALTH INNS/UNEMP	\$ 299,837.54	\$ 292,403.98	\$ 344,870.00	\$ 289,006.50	\$ 332,350.00	
TOTAL SALARY+INS	\$ 2,452,926.85	\$ 2,437,105.43	\$ 2,606,939.96	\$ 2,480,198.90	\$ 2,594,350.00	-0.48%
IMRF						
IMRF EXP	\$ 188,084.04	\$ 157,468.76	\$ 176,000.00	\$ 146,081.00	\$ 185,000.00	
FICA						
FICA EXP	\$ 159,302.88	\$ 155,615.19	\$ 173,048.35	\$ 161,938.50	\$ 173,000.00	
TTL EMP COSTS W BEN	\$ 2,800,313.77	\$ 2,750,189.38	\$ 2,955,988.31	\$ 2,788,218.40	\$ 2,952,350.00	-0.12%
<b>BUILDING COSTS</b>						
CORP						
INTERNET/INET	\$ 7,210.00	\$ 6,760.00	\$ 7,210.00	\$ 7,210.00	\$ 7,210.00	
PHONE	\$ 7,983.36	\$ 8,843.39	\$ 8,000.00	\$ 8,000.00	\$ 8,500.00	
GAS	\$ 7,349.34	\$ 7,084.70	\$ 7,500.00	\$ 6,500.00	\$ 7,500.00	
SEWER/WATER	\$ 2,535.07	\$ 2,819.92	\$ 2,900.00	\$ 2,900.00	\$ 2,900.00	
ELECTRICAL	\$ 49,875.89	\$ 49,063.27	\$ 52,000.00	\$ 45,000.00	\$ 50,000.00	
VERIZON	\$ 551.33	\$ 1,168.19	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
<b>MAINT. CONTRACTS</b>						
CORP						
HVAC	\$ 4,800.00	\$ 4,800.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
CLEANING/PESTS	\$ 33,774.95	\$ 32,460.84	\$ 37,500.00	\$ 37,500.00	\$ 49,500.00	
LANDSCAPE	\$ 34,061.04	\$ 41,739.16	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	
NON-CONTRACT REPR	\$ 31,601.94	\$ 81,751.02	\$ 92,700.00	\$ 75,000.00	\$ 93,700.00	
RUBBISH REMOVAL	\$ 2,149.08	\$ 2,321.68	\$ 2,500.00	\$ 3,500.00	\$ 3,500.00	
<b>TOTAL</b>	<b>\$ 181,892.00</b>	<b>\$ 238,812.17</b>	<b>\$ 256,810.00</b>	<b>\$ 232,110.00</b>	<b>\$ 269,310.00</b>	<b>4.86%</b>
<b>OPERATING COSTS</b>						
CORP						
POSTAGE/SHIPPING	\$ 9,282.96	\$ 12,242.73	\$ 13,000.00	\$ 13,000.00	\$ 14,300.00	
PRINTING	\$ 16,742.04	\$ 14,268.69	\$ 19,000.00	\$ 15,000.00	\$ 18,000.00	
SUPPLIES/PROCESSING	\$ 67,363.35	\$ 63,905.08	\$ 63,700.00	\$ 55,000.00	\$ 78,800.00	
BANK/NOTICES	\$ 3,133.86	\$ 3,339.80	\$ 5,700.00	\$ 3,500.00	\$ 4,900.00	
LOCAL TRAVEL	\$ 524.87	\$ 509.03	\$ 500.00	\$ 500.00	\$ 500.00	
<b>TOTAL</b>	<b>\$ 97,047.08</b>	<b>\$ 94,265.33</b>	<b>\$ 101,900.00</b>	<b>\$ 87,000.00</b>	<b>\$ 116,500.00</b>	<b>14.00%</b>

?

additional column to compare percentage increase or decrease from projected actuals to budgeted amount for the next fiscal year?

## October 2020 Assistant Director Report

### Meetings/Virtual Meetings

- LLD Board meeting – Sept 16
- CCS – Sept 17 & 18
- OSG - Sept 21
- Assa Abloy – Sept 22
- LIMRiCC – Sept 15 & 28
- LLD FM staff – Sept 22 & 23
- Patriot Electric Oct 2,9,12
- Monaco – Oct 2
- Finance Comm – Oct 6
- LLD Spec Board Mtg – Oct 13, 14
- Konica Minolta – Oct 13
- Industrial Appraisal – Oct 13

### FACILITY:

The Frederick Quinn Facility Report of July 2019, mentioned the excess water run off on the east parking lot and sidewalk needed addressing for safety reasons. Bear Landscape will install a French drain along the sidewalk and create a berm along the property line alongside the LLD Kingston property at the end of October. The goal is to keep excess water off the sidewalk and dumpster area especially during ice conditions.

Bear will also repair the retaining wall in the south detention area. The stacking stones are leaning, allowing mud to enter the detention and storm water system. This work will also be done at the end of the month.

The exterior doors at the main entrance were repaired this month. The rollers at the bottom of the doors were replaced and the doors balanced.

Metalmaster Roofs inspected the Library roof in September. No visual deficiencies were found. Environmental debris was removed from the gutters for proper water flow.

The firm, Industrial Appraisal, will conduct an accounting of Library equipment, furnishings, and materials. This is scheduled for later this month. All furnishings will be bar coded for reference. This is a periodic appraisal for audit purposes.

The Library's electrician was here this month to repair the lighting on the outdoor LLD sign at Front and Kingston. The electrician also added network cabling in several areas which included cabling for the UPS battery system.



Beth McQuillan

Assistant Director, LLD



LLD South Detention area

Adult Services Quarterly Report  
July-August-September 2020

**July:**

The LLD re-opened to the public on July 6<sup>th</sup> with new hours and service modifications in place due to the continued threat of Covid-19. Several patrons shared positive feedback with Adult Services staff and expressed appreciation to the Library for putting safety precautions in place. The LLD continued to provide curbside pick-up service on Tuesdays, Thursdays, and Saturdays.

Adult Services continued offering craft kit pickup for adults and teens throughout the month of July, with 25 openings available weekly. July craft offerings included Polymer Clay Trinket Dishes, Paracord Bracelets, Mandela Stone/Kindness Rocks, and Mason Jar Sun Catchers.

Our five book discussion groups met virtually during the summer months. In July, 43 total patrons participated in online discussions. While staff certainly miss seeing their book group members in person, we are so pleased we can keep reading and discussing books together on a virtual platform. In addition to our book groups, Adult Services staff also connected patrons to books via our *My Next Book* program. *My Next Book* is a reader's advisory service in which patrons can fill out a form detailing their reading tastes. Our skilled librarians then offer personalized book suggestions. The AS team received 6 *My Next Book* requests during the month of July. Upon receiving their reading recommendations, patrons also requested staff to put suggested titles on hold.

**August:**

In August we wrapped a very successful Summer Read program. Despite Summer Read looking a bit different this year without our traditional Kick-Off and Wrap-Up parties, we had excellent patron participation with 386 Adults, 45 Teens, and 20 Home Delivery patrons registered for the program. Adult patrons read a total of 2,050 titles and wrote 297 reviews while Teens read 218 titles and wrote 19 reviews. The most-read title among Adults was *Where the Crawdads Sing* by Delia Owens and the most-read title among Teens was *Guts* by Raina Telgemeier. It's significant to note that 308 adults completed the program by reading and logging 4 books. We have not exceeded 300 adults completing the Summer Read program since 2014! We are thrilled with our patrons' participation this year. Despite the modifications to our program due to the pandemic, this Summer Read success is a testament to our ability to celebrate our love of reading together as one community.

The Adult Services team was excited to add a new digital platform to our eLibrary collection: PressReader! PressReader allows LLD patrons access to more than 7,000 newspapers and magazines from around the world. Content is updated daily, so patrons can enjoy current issues. PressReader offers content from 120 countries in more than 60 different languages. Users can

use the translate tool if needed and enjoy titles from all over the world. There are no borrowing limits, which means patrons can read as many issues as they like. Additionally, Adult Services Assistant Director, Gail Graziani, created a five minute "Introduction to PressReader" video, which can be found on our YouTube channel.

Adult Services also added a new offering to our physical AV collection: Binge Boxes. These themed collections contain 4-6 films in one box. Sample Binge Boxes include: *At the Office*, *Something Borrowed*, and *Didn't See That Coming*. We currently offer 12 different boxes, all of which have proven to be very popular in our community.

Youth Services and Adult Services partnered together to offer Outdoor Family Craft: DIY Tic-Tac-Toe kits. As this was our first family program after re-opening, staff planned this event very thoughtfully and ensured safety was top priority. The program was held outdoors with limited attendance. Each group or family was assigned their own table that was stocked with craft supplies and instructions. Groups were socially distant from each other and masks were required except when seated at a table. Registration filled quickly and staff received positive feedback from patrons. I am so pleased we were able to offer a fun, safe, socially distanced event for families.

### **September:**

In September the LLD presented the virtual program, "Voting in the November Election" via Zoom. Jean Kaczmarek, DuPage County Clerk, spoke on the county's readiness for this year's election including mail-in voting and locations where one can drop-off their completed mail-in ballot. After the program, Kaczmarek answered questions about when sample ballots would be available and the urgency to mail or submit one's ballot early.

Adult Services Literacy Librarian, Jean Demas, attended a Lisle Township Outreach- Senior Citizen Food Pantry Distribution. Here participants were invited to pick up bagged meals in a drive through setting. LLD handouts/brochures were placed in each attendee's bag and topics highlighted included curbside pickup, remote library card registration, home delivery, Hoopla, Libby/Overdrive, virtual book clubs, PressReader, and RBdigital.

In September we launched another new digital platform to our eLibrary collection: Kanopy! Kanopy is a streaming service that offers LLD cardholders access to more than 30,000 documentaries, movies, and educational videos. Patrons have access to 5 play credits (5 videos) per month. Kanopy also features films from The Criterion Collection, The Great Courses, and Kanopy Kids. We were especially pleased to offer this new resource as we had received requests from multiple patrons asking us to add Kanopy to our collection.



Adult Services updated our 4 circulating Roku devices just before Labor Day weekend. In addition to hundreds of movies and TV shows available on VUDU and Movies Anywhere, the Rokus now include Disney Plus (with Premier Access), Netflix, Hulu, and ESPN. The Rokus are pre-loaded with the Library's subscriptions to these offerings, so patrons do not need to provide their own login information.

Respectfully Submitted,

Elizabeth Hopkins



*Adult & Teen Take-And-Make Craft Kit*



*Binge Boxes*



*Outdoor Family Craft*



*PressReader displayed on a tablet*

# Youth Services Quarterly Report–October 2020

## News and Patron Communications:

- With our window for outdoor programming closing soon, Youth Services is moving forward with an outdoor reading installation we will be calling Sidewalk Stories. Signage displaying pages of selected picture books will be placed along the sidewalk on Kingston and the south parking lot. We hope to have the project completed before December, and are excited about this new addition to our services.
- Working with Tech Services, the switch to categorized organization of the picture book collection is rapidly approaching completion. While fine tuning will be an ongoing process, we are planning on having the physical organization complete by the end of the calendar year.
- We have had an extremely high number of patrons approach Youth Services staff with questions about home schooling. While we already dedicate a portion of the collection to home education, we have made a concerted effort to bolster our offerings. For example, we now circulate kits that engage patrons in a number of activities across a variety of topics. Topics include magnetism, music, robotics, and construction.
- The Jh and J fiction collections are also going through a minor reorganization. Working with Tech Services, YS librarians are ensuring that books in a series are appropriately shelved and labeled. Many items are not obviously part of a series or it can be difficult to determine what order a series should be read in. The new labels allow books to be easily identified as a series and shelved in the appropriate reading order.

## Programs & Community Outreach Highlights:

- We began hosting outdoor storytimes in August. Each storytime had a strictly limited capacity, and each family attending was given their own socially distanced circle to participate from. Each of the events hosted had full attendance.
- Take home programming kits were added to the programming schedule in place of our after school programming and have been extremely popular, so much so that we have had waiting lists for every program. In response to the demand, we have been bumping up the number of participants we can serve each time and hope to find a good balance of supply and demand soon.
- At the end of this month we will be introducing live storytimes through Zoom. Patrons sign up in advance and will be sent a link to join a private storytime meeting. This allows us to use any materials, just like we would for an in person storytime session. Between the



combination of cold weather and traditional sign up procedure, we hope that this will soon see the popularity of our regular weekly storytimes.

- We are currently working on ways to run outdoor programming during the next few months. The Youth services department is working together to brainstorm ways to provide safe, fun, and educational programs to families ready to come back to the Library.

#### **Professional Development:**

- John and I will be speaking at ILA's virtual conference in the month of October. Our session will be discussing what makes a picture book good for storytime versus one on one interactions.
- Each of the Youth Services librarians have been attending virtual webinars discussing a variety of topics. Sessions have ranged from an hour to spanning several days of professional development activities and discussions.
- YS Librarians are currently serving on the following professional committees or groups:
  - 2020 Rise: Feminist Book Project Committee
  - LACONI Youth Services Board
  - YALSA Committee
  - Monarch Award Selection Committee

Respectfully Submitted,

Will Savage  
Director of Youth Services

**Quarterly Board Report**  
**1<sup>st</sup> Quarter FY20/21**  
**Circulation Services Department**

**October 2020**

**LLD Curbside Pickup Service**

This service has continued to receive positive feedback from our patrons. We really appreciate the many “thank yous” we have received from our patrons. I continue to be very proud of the dedicated work of my department’s staff members.

**LLD is Fine Free**

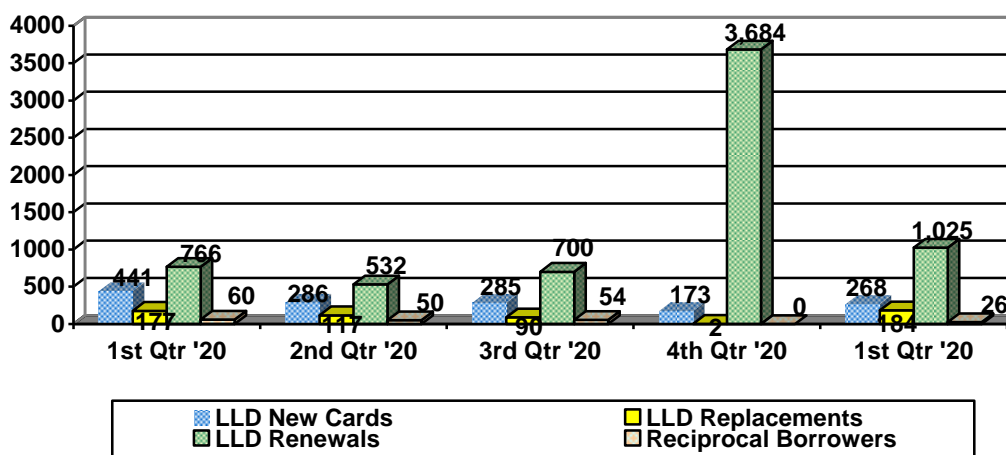
Circ. staff have received an overwhelmingly positive response from our patrons over the elimination of overdue fines for LLD materials/items. Our patrons value barrier-free access to information, materials and equipment.

**Online Meetings**

During this past quarter, I attended a webinar hosted by Innovative Interfaces, Inc., the owner of Polaris, which we use as our catalog. Innovative’s new Training and Education Center (TEC) for library staff was discussed. It is a centralized, free online collection of training videos, how-to materials and checklists that I am sure will come in handy when we update to newer versions of Polaris. I plan on sharing the best features of TEC with the Library’s departments soon.

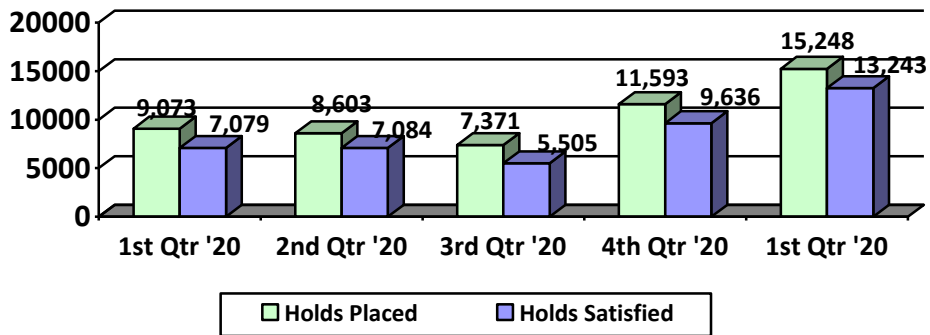
In addition, I continued to meet with Circulation Department Managers from surrounding public libraries via online meetings. We discussed curbside pickup, quarantining returned items, safety issues and going fine free. LLD is up-to-date with what other libraries are doing and their recommendations.

**LLD Quarterly Registrations Activity**



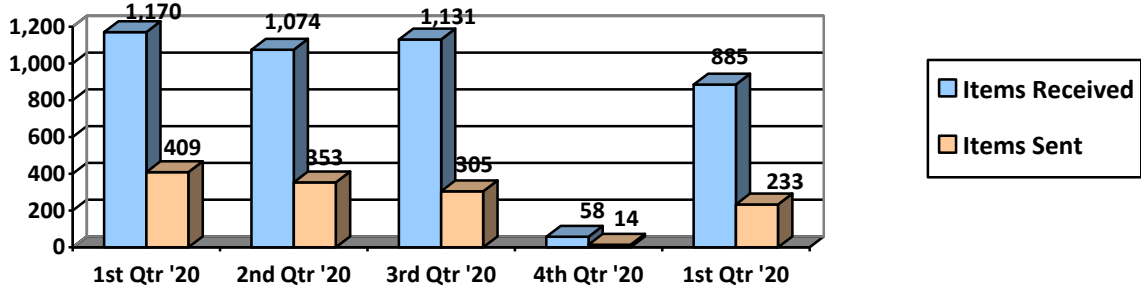
**NOTE:** During the 4<sup>th</sup> Quarter, there were many automatic renewals made on LLD patron cards, so our patrons could continue to enjoy our eMedia offerings during the state’s stay-at-home order.

### LLD Quarterly Holds Activity



There has been a big increase in the number of holds placed and the number of holds checked out.

### LLD Quarterly ILL Activity



Due to library closures across the nation, it has taken some time for many libraries to begin offering interlibrary loans again. However, the number of interlibrary loan items borrowed by us and sent to other libraries is steadily getting back to normal.

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

## TECHNICAL SERVICES 1<sup>ST</sup> QUARTER FY2020/2021 REPORT

Technical Services welcomed our patrons return to the Library in July! Staff worked hard, fast, and accurately to get our material out to the public. Continually checking to make sure that holds and popular titles are cataloged and processed first. It has been difficult due to the many challenges caused by the pandemic that are effecting the publishing world. Spring and fall are when publishers make their biggest offering of new titles for adults and children. With the pandemic hitting in the spring, many titles were shifted to a fall release. In addition, publishers also had to deal with an abrupt stop in printing for months. Most publishers use the same printers and the factories are opening with safety precautions in place which is slowing down the physical printing of books. Our vendors are backordered with the publisher and the publisher is backordered with the printer. TS staff have been diligently working to track down new publication dates and making sure we still had orders on record. It is important to maintain our “place” in line, since vendors fill orders based on when they were placed. Working with the Adult and Youth departments, TS staff was able to isolate titles with unacceptable wait times and moved quickly to find copies for our patrons.

Technical Services staff continues to stay current on many topics affecting libraries in 2020. The Director of TS attends meetings and webinars covering the research being done through the REALM project (Reopening Archives, Libraries, and Museums). The REALM project has completed the 5<sup>th</sup> test on COVID-19 exposure through using library materials and provides many best practices for libraries during COVID-19. Staff also continues to advance their knowledge in RDA, cataloging, processing skills, and technology.

What does Technical Services do? In response to this often heard question, TS staff are now tracking their daily tasks. There are 5 main tasks handled by the TS staff. Staff orders material, repairs and relabels material, catalogs new material, updates the LLD catalog, and adds items in the library (Technical Services Quarterly Summary graph)

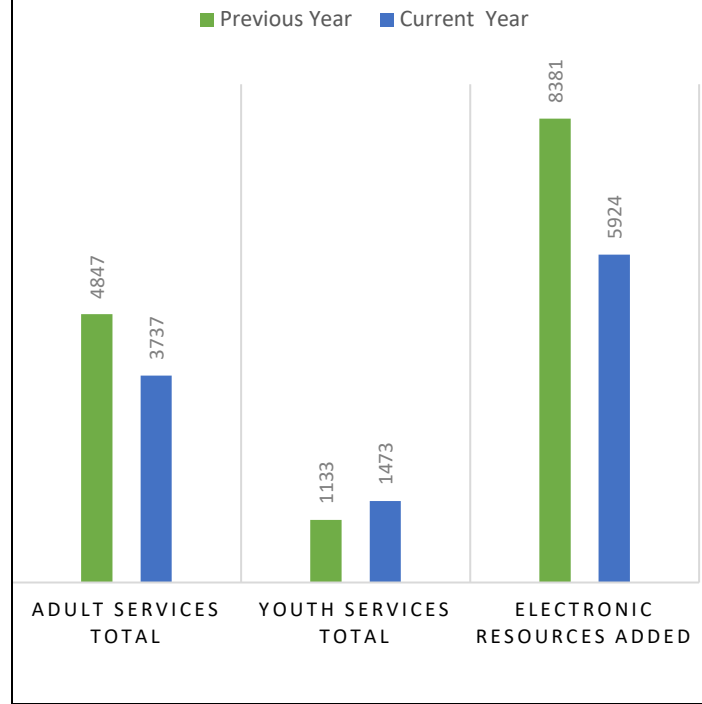
Director of Technical Services

Laura Murff

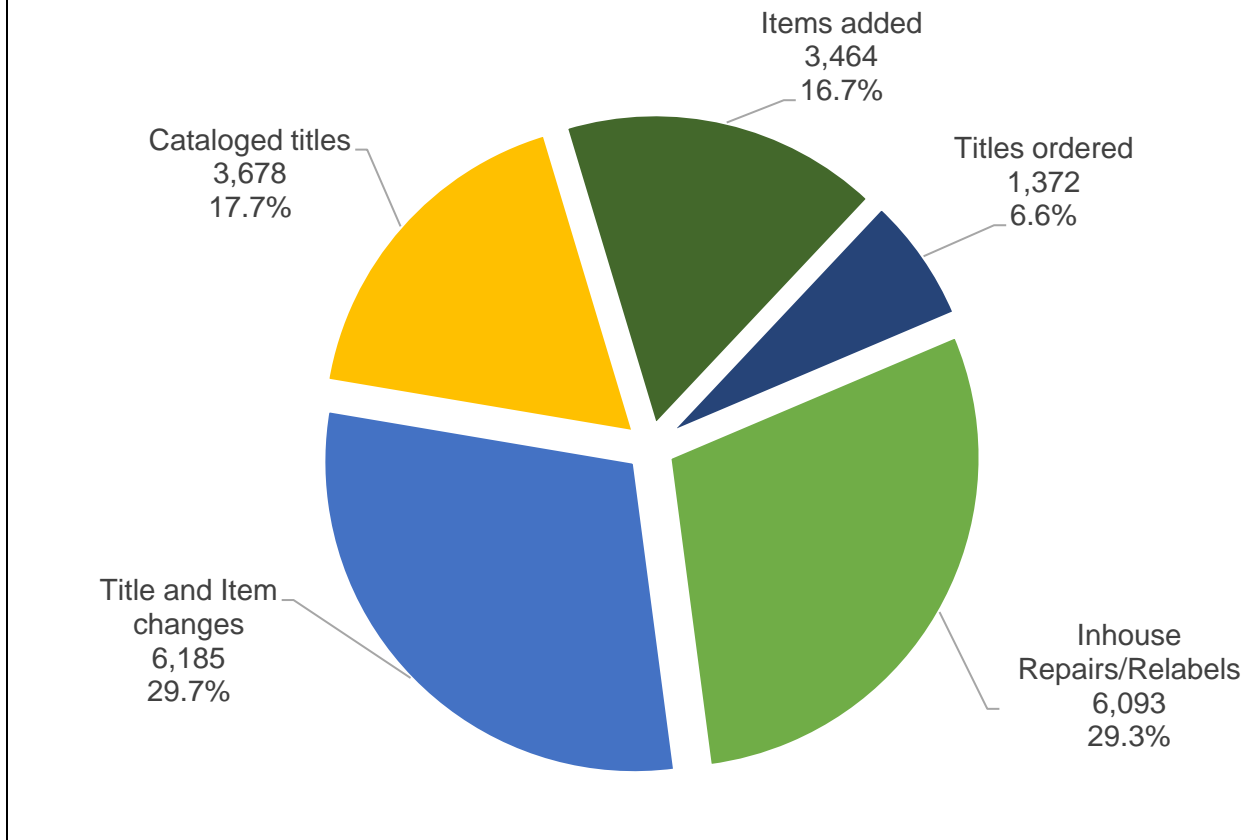
## MATERIALS ADDED THIS QUARTER

Adult Services Collection	
AS Fiction Books	832
AS Non-Fiction Books	707
AS Audio/Visual	718
AS Periodicals	1480
Adult Services Total	3737
Youth Services Collection	
YS Fiction Books	1082
YS Non-Fiction Books	236
YS Audio/Visual	113
YS Periodicals	42
Youth Services Total	1473
Electronic Resources Collection	
EMediaLibrary MARC	186
Hoopla Marc	2350
Other Database	3388
Electronic	5924

## 1ST QUARTER COMPARISON OF MATERIAL ADDED



## Technical Services Quarterly Summary



# Lisle Library District is now fine free



*(Courtesy of Lisle Public Library District)*

**Submitted by Nigel Jackson**

Updated

9/11/2020 4:41 PM

The Lisle Public Library District has gone fine-free!

The library recognizes that overdue fines may create a barrier to library use.

Therefore, the library district has eliminated overdue fines for Lisle Public Library materials/items as a means to alleviate such barriers.

The Lisle Public Library District values barrier-free access to information, materials, and equipment for our patrons.

However, eliminating overdue fines does not mean patron responsibility for library materials/items has been abolished.

Please see Lisle Public Library District Policy 325: Schedule of Fines, Fees, and Financial Transactions (<https://bit.ly/2E4vZgo> (<https://bit.ly/2E4vZgo>)) for complete details.

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## The Lisle Library District is OPEN with modified hours and curbside pick-up!



### New Hours:

Due to the continued risk of COVID-19, the LLD has re-opened with modified hours, new requirements, added services, and limits on some of our resources and space.

### Hours:

- Monday – Friday: 11:00 am\* to 9:00 pm
- Saturday – 10:00 am to 5:00 pm
- Sunday – 1:00 pm to 5:00 pm

\*The first hour of the day, Monday through Friday, is reserved for patrons who are more vulnerable; Senior citizens, young children/caregivers/pregnant patrons, and those who have compromised immune systems.

### Masks are required

Masks are required in the facility. LLD staff shall provide a complimentary face mask to someone who hasn't come prepared. The LLD has adult and child-size masks. Wearing a mask is an act of respect, caring, and support for our community's health and economy.

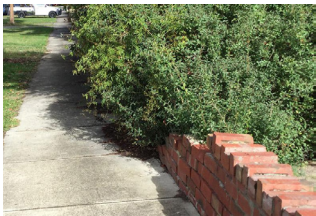
### Curbside Pick-Up

Curbside pick-up is available:

- Tuesdays and Thursdays: 11:00 a.m. - 7:00 p.m.
- Saturdays: 10:00 a.m. - 5:00 p.m.
- Registration for a pick-up time slot is required.
- This service is reserved for LLD patrons only.
- Pick-up items will be in plastic bags.

For complete opening and pick-up info, go to [lislelibrary.org/new-notable](http://lislelibrary.org/new-notable)

## Overhanging Branches



GTIA has received several requests to trim branches that originate on Common Area trees and extend to and overhang private properties. If the trees are healthy, it is not GTIA's policy to remove

or trim such branches, however the homeowner may trim the branches as far as back as the trunk. GTIA must be advised in advance if work needs to be done within the Common Area.

Note that GTIA does remove branches overhanging the Common Area when they block path lights, or create unsafe conditions in the Common Area and on the trails.

If there are any questions or should there be extenuating circumstances, please contact ACM using phone or email contacts as provided in the Pathfinder.

## Lisle Park District Seasonal Brochure Goes Digital



With the uncertainty brought about by the current pandemic, Lisle Park District will be publishing their Autumn 2020 program guide online only.

We are working hard to offer services that best reflect the most current safety and government mandates. Due to the unpredictable nature of the COVID crisis and the need to provide accurate information to our community, our seasonal program guide will only be available online for Autumn. This way we can keep you informed and reduce the potential for any outdated, changing information.

To see all our fall programming beginning August 1st, residents can visit [lisleparkdistrict.org/](http://lisleparkdistrict.org/) registration. Resident registration begins August 3, and nonresidents can begin registering on August 17. We will be updating the guide whenever changes occur. You can register on our website, or by calling 630-964-3410. We appreciate your understanding and support during this unprecedented time.

The Lisle Park District provides a variety of leisure activities for people of all ages throughout the year. Park district facilities include Lisle Community Park; the Recreation Center which houses Gentle Learning Preschool, SEASPAR, the Senior Center, and multipurpose rooms; Sea Lion Aquatic Park; River Bend Golf Course; Wheatstack – A Midwestern Eatery & Tap and numerous neighborhood playgrounds and parks offering amenities such as tennis courts, ball fields, walking paths and picnic areas totaling close to 400 acres. It is the mission of the Lisle Park District to enrich the quality of life for people of all ages by providing constructive and creative leisure opportunities. For more information about the Lisle Park District, please call 630-964-3410 or visit [lisleparkdistrict.org](http://lisleparkdistrict.org).







October 15, 2020

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, Illinois for the year ended June 30, 2020. 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 October 15, 2020. 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, 2020. We noted no transactions entered into by the Lisle Library District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets. We evaluated the key factors and assumptions used to develop the depreciation expense estimate 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.

### Significant Audit Findings – Continued

#### *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.

#### *Disagreements with Management*

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

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 15, 2020.

#### *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.

Other Matters – Continued

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.

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, Illinois for their valuable cooperation throughout the audit engagement.

*Lauterbach & Amen, LLP*  
LAUTERBACH & AMEN, LLP

# LISLE LIBRARY DISTRICT LISLE, ILLINOIS

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## ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED  
JUNE 30, 2020

**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

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**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

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## **FINANCIAL SECTION**

This section includes:

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

## **INDEPENDENT AUDITORS' REPORT**

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





**INDEPENDENT AUDITORS' REPORT**

October 15, 2020

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lisle Library District, Illinois, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lisle Library District, Illinois, as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

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

The other supplementary information and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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**

### **Management's Discussion and Analysis June 30, 2020**

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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, 2020. Please read it in conjunction with the Library's financial statements, which begin on page 11.

#### **FINANCIAL HIGHLIGHTS**

- The net position increased by \$50,794 for the year ended June 30, 2020 compared to a net position of \$12,648,385 on June 30, 2019.
- During the year, government-wide revenues totaled \$4,462,085, while government-wide expenses totaled \$4,411,291, resulting in an increase to net position of \$50,794.

#### **USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 11 - 13) provide information about the activities of the Library as a whole and present a longer-term view of the Library's finances.

Fund financial statements begin on page 14. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Library's operation in more detail than the government-wide statements by providing information about the Library's most significant funds.

#### **Government-Wide Financial Statements**

The government-wide financial statements provide readers with a broad overview of the Library's finances, in a matter similar to a private-sector business. The government-wide financial statements can be found on pages 11 - 13 of this report.

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

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

# LISLE LIBRARY DISTRICT

## Management's Discussion and Analysis June 30, 2020

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### USING THIS ANNUAL REPORT – Continued

#### Government-Wide Financial Statements – Continued

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

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

#### Fund Financial Statements

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

#### Governmental Funds

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

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

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

The Library adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 14 - 17 of this report.

# LISLE LIBRARY DISTRICT

## Management's Discussion and Analysis June 30, 2020

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### USING THIS ANNUAL REPORT – Continued

#### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 18 - 38 of this report.

#### GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Library, assets/deferred outflows exceeded liabilities/deferred liabilities by \$12,699,179.

	Net Position	
	2020	2019
Current and Other Assets	\$ 13,617,069	13,182,998
Capital Assets	3,567,291	3,703,776
Total Assets	17,184,360	16,886,774
Deferred Outflows	186,110	1,267,834
Total Assets/Deferred Outflows	17,370,470	18,154,608
Long-Term Debt Outstanding	40,054	1,179,565
Other Liabilities	103,754	86,322
Total Liabilities	143,808	1,265,887
Deferred Inflows	4,527,483	4,240,336
Total Liabilities/Deferred Inflows	4,671,291	5,506,223
Net Position		
Investment in Capital Assets	3,567,291	3,703,776
Restricted	362,793	908,874
Unrestricted	8,769,095	8,035,735
Total Net Position	12,699,179	12,648,385

A large portion of the Library's net position, \$3,567,291, reflects its investment in capital assets (for example, land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Library uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

# LISLE LIBRARY DISTRICT

## Management's Discussion and Analysis June 30, 2020

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### GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

An additional portion, \$362,793, of the Library's net position represents resources that are subject to external restrictions on how they may be used. The remaining \$8,769,095 represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

	Change in Net Position	
	2020	2019
Revenues		
Program Revenues		
Charges for Services	\$ 19,417	42,639
Operating Grants/Contributions	35,630	36,763
General Revenues		
Property Taxes	4,138,681	4,355,579
Personal Property Replacement Taxes	19,405	17,728
Interest	214,443	249,427
Miscellaneous	34,509	50,982
Total Revenues	4,462,085	4,753,118
Expenses		
General Government	4,411,291	4,497,668
Change in Net Position	50,794	255,450
Net Position-Beginning	12,648,385	12,392,935
Net Position-Ending	12,699,179	12,648,385

Net position of the Library's governmental activities increased from \$12,648,385 to \$12,699,179.

Revenues of \$4,462,085 exceeded expenses of \$4,411,291, resulting in the increase to net position in the current year of \$50,794.

### Governmental Activities

In the current year, governmental net position increased \$50,794, an increase of 0.4 percent. The biggest decrease in revenues was in property taxes. Property taxes decreased by \$216,898. Expenses decreased in the current year (\$4,411,291 in 2020 compared to \$4,497,668 in 2019) mainly as a result in the decrease in the net pension liability and related items for IMRF.

**LISLE LIBRARY DISTRICT**

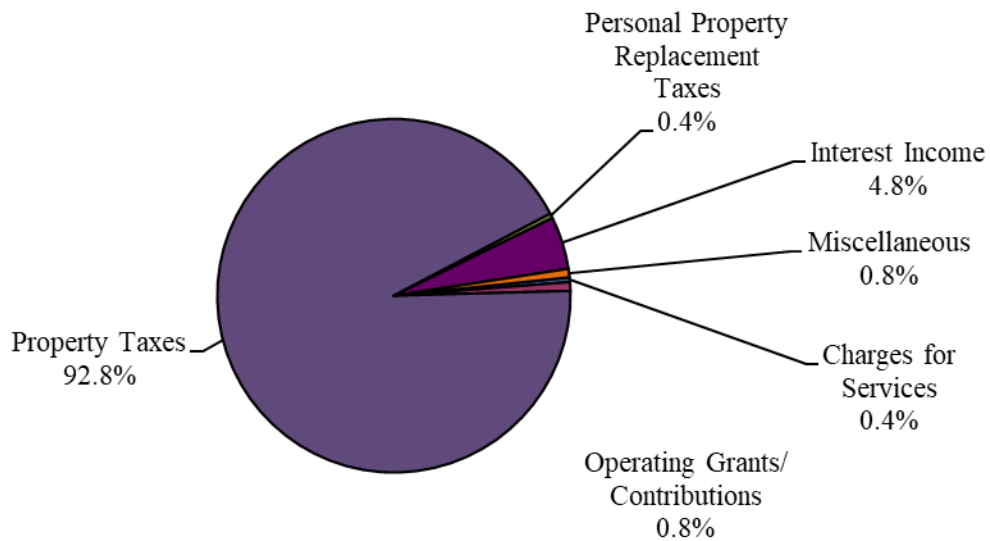
**Management’s Discussion and Analysis  
June 30, 2020**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued**

**Governmental Activities – Continued**

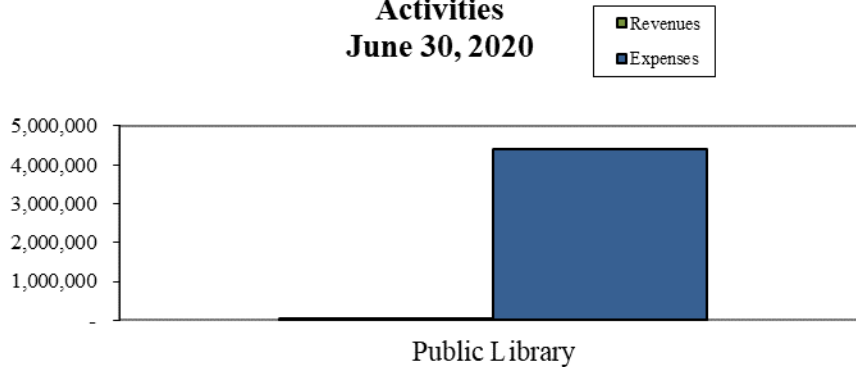
The following table graphically depicts the major revenue sources of the Library. It depicts very clearly the reliance of property taxes to fund governmental activities.

**Revenues by Source - Governmental Activities June 30, 2020**



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

**Expenses and Program Revenues - Governmental  
Activities  
June 30, 2020**





# LISLE LIBRARY DISTRICT

## Management's Discussion and Analysis June 30, 2020

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### 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 \$9,080,163 which is 1.3 percent higher than last year's ending fund balance of \$8,961,830.

The General Fund reported an increase of \$187,440, which shows the fund is structurally in balance. This included a transfer to the Special Reserve Fund of \$720,900. The Special Reserve Fund reported an increase of \$489,596, including the transfer from the General Fund of \$720,900. In the current year, total governmental fund balances increased by \$118,333.

#### GENERAL FUND BUDGETARY HIGHLIGHTS

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

The General Fund actual revenues were higher than budgeted revenues. Actual revenues for the current year were \$4,220,825, compared to budgeted revenues of \$4,162,073. This resulted mainly from higher than expected interest income of \$152,003.

The General Fund actual expenditures were lower than budgeted expenditures. Actual expenditures totaled \$3,733,378 while budgeted expenditures totaled \$4,020,011. This resulted primarily from lower than anticipated spending in employee costs and capital outlay.

#### CAPITAL ASSETS

The Library's investment in capital assets for its governmental activities as of June 30, 2020 was \$3,567,291 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, library materials and equipment and furnishings.

# LISLE LIBRARY DISTRICT

## Management's Discussion and Analysis June 30, 2020

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### CAPITAL ASSETS – Continued

The total decrease in the Library's investment in capital assets for the current fiscal year was \$136,485.

	Capital Assets - Net of Depreciation	
	2020	2019
Land	\$ 790,690	790,690
Construction in Progress	-	6,950
Buildings and Improvements	1,859,345	1,882,598
Library Materials	960,984	1,014,107
Equipment and Furnishings	(43,728)	9,431
Total	<u>3,567,291</u>	<u>3,703,776</u>

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

Buildings and Improvements	\$ 218,550
Library Materials	386,662
Equipment and Furnishings	<u>43,732</u>
	<u>648,944</u>

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

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Library's elected officials and staff considered many factors when setting the fiscal-year 2021 budget. Those factors include tax rates, patron services, resources, and capital improvement projects. The Library is faced with similar economic challenges as other local municipalities, including inflation and unemployment rates. The Library is committed to providing high quality library services to its constituents, while remaining a fiscally responsible unit of government.

In March 2020, the governor declared a state of emergency due to the COVID-19 virus. The economic impact of the State of Illinois' Executive Order imposing "stay at home" restrictions may be widespread and may last for several years. Management believes that the financial position of the District heading into this event will allow it to adapt to any financial impact in FY2021. Management will continue to carefully monitor the situation and evaluate its options for this and following years' budgetary position as the situation continues to unfold.

## **LISLE LIBRARY DISTRICT**

### **Management's Discussion and Analysis June 30, 2020**

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

## **BASIC FINANCIAL STATEMENTS**

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

- Government-Wide Financial Statements
- Fund Financial Statements

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

**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

**Statement of Net Position  
June 30, 2020**

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**See Following Page**

**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

**Statement of Net Position  
June 30, 2020**

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**ASSETS**

Current Assets	
Cash and Investments	\$ 11,132,806
Receivables - Net of Allowances	
Property Taxes	1,960,184
Accounts Receivable	14,571
Prepays	52,985
Total Current Assets	<u>13,160,546</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable Capital Assets	790,690
Depreciable Capital Assets	9,645,749
Accumulated Depreciation	<u>(6,869,148)</u>
Total Capital Assets	3,567,291
Other Assets	
Net Pension Asset - IMRF	456,523
Total Noncurrent Assets	<u>4,023,814</u>
Total Assets	<u>17,184,360</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred Items - IMRF	<u>186,110</u>
Total Assets and Deferred Outflows of Resources	<u>17,370,470</u>

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

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**LIABILITIES**

Current Liabilities	
Accounts Payable	\$ 37,422
Accrued Payroll	56,319
Compensated Absences Payable	10,013
Total Current Liabilities	<u>103,754</u>
Noncurrent Liabilities	
Compensated Absences	40,054
Total Liabilities	<u>143,808</u>

**DEFERRED INFLOWS OF RESOURCES**

Deferred Items - IMRF	540,841
Property Taxes	3,986,642
Total Deferred Inflows of Resources	<u>4,527,483</u>
Total Liabilities and Deferred Inflows of Resources	<u>4,671,291</u>

**NET POSITION**

Investment in Capital Assets	3,567,291
Restricted	
Property Tax Levies	
IMRF	250,217
Social Security	112,576
Unrestricted	<u>8,769,095</u>
Total Net Position	<u><u>12,699,179</u></u>

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

**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

**Statement of Activities  
For the Fiscal Year Ended June 30, 2020**

	Expenses	Program Revenues		Net (Expenses)/ Revenues and Changes in Net Position
		Charges for Services	Operating Grants/ Contributions	
Functions/Programs				
Public Library	\$ 4,411,291	19,417	35,630	(4,356,244)
		General Revenues		
		Taxes		
		Property Taxes		4,138,681
		Replacement Taxes		19,405
		Miscellaneous		34,509
		Investment Income		214,443
				<u>4,407,038</u>
		Change in Net Position		50,794
		Net Position - Beginning		<u>12,648,385</u>
		Net Position - Ending		<u><u>12,699,179</u></u>

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



**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

**Balance Sheet  
June 30, 2020**

	General	<u>Capital Projects</u> Special Reserve	Nonmajor	Totals
<b>ASSETS</b>				
Cash and Investments	\$ 6,821,769	3,798,445	512,592	11,132,806
Receivables - Net of Allowances				
Property Taxes	1,824,311	-	135,873	1,960,184
Accounts	14,571	-	-	14,571
Prepays	52,985	-	-	52,985
				<hr/>
Total Assets	<u>8,713,636</u>	<u>3,798,445</u>	<u>648,465</u>	<u>13,160,546</u>
<b>LIABILITIES</b>				
Accounts Payable	27,399	690	9,333	37,422
Accrued Payroll	56,319	-	-	56,319
Total Liabilities	<u>83,718</u>	<u>690</u>	<u>9,333</u>	<u>93,741</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	3,710,303	-	276,339	3,986,642
Total Liabilities and Deferred Inflows of Resources	<u>3,794,021</u>	<u>690</u>	<u>285,672</u>	<u>4,080,383</u>
<b>FUND BALANCES</b>				
Nonspendable	52,985	-	-	52,985
Restricted	-	-	362,793	362,793
Committed	-	3,797,755	-	3,797,755
Unassigned	4,866,630	-	-	4,866,630
Total Fund Balances	<u>4,919,615</u>	<u>3,797,755</u>	<u>362,793</u>	<u>9,080,163</u>
				<hr/>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>8,713,636</u>	<u>3,798,445</u>	<u>648,465</u>	<u>13,160,546</u>

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

**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

**Reconciliation of Total Fund Balances to the Statement of Net Position  
June 30, 2020**

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<b>Total Fund Balances</b>	\$ 9,080,163
Amounts reported in the Statement of Net Position are different because:	
Capital assets are not financial resources and therefore, are not reported in the funds.	3,567,291
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	(354,731)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Compensated Absences Payable Net Pension Asset - IMRF	(50,067) <u>456,523</u>
<b>Net Position</b>	<u><u>12,699,179</u></u>

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

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

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2020**

	General	Capital Projects Special Reserve	Nonmajor	Totals
<b>Revenues</b>				
Property Taxes	\$ 3,961,076	-	177,605	4,138,681
TIF Revenues	34,509	-	-	34,509
Replacement Taxes	18,190	-	1,215	19,405
Charges for Services	19,417	-	-	19,417
Grants and Donations	35,630	-	-	35,630
Interest	152,003	46,914	15,526	214,443
<b>Total Revenues</b>	<b>4,220,825</b>	<b>46,914</b>	<b>194,346</b>	<b>4,462,085</b>
<b>Expenditures</b>				
Public Library	3,120,071	-	310,471	3,430,542
Capital Outlay	613,307	278,218	21,685	913,210
<b>Total Expenditures</b>	<b>3,733,378</b>	<b>278,218</b>	<b>332,156</b>	<b>4,343,752</b>
<b>Excess (Deficiency) of Revenues</b>				
Over (Under) Expenditures	487,447	(231,304)	(137,810)	118,333
<b>Other Financing Sources (Uses)</b>				
Transfers In	420,893	720,900	-	1,141,793
Transfers Out	(720,900)	-	(420,893)	(1,141,793)
	(300,007)	720,900	(420,893)	-
<b>Net Change in Fund Balance</b>	<b>187,440</b>	<b>489,596</b>	<b>(558,703)</b>	<b>118,333</b>
<b>Fund Balances - Beginning</b>	<b>4,732,175</b>	<b>3,308,159</b>	<b>921,496</b>	<b>8,961,830</b>
<b>Fund Balances - Ending</b>	<b>4,919,615</b>	<b>3,797,755</b>	<b>362,793</b>	<b>9,080,163</b>

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

**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

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

**For the Fiscal Year Ended June 30, 2020**

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<b>Net Change in Fund Balances</b>	<b>\$ 118,333</b>
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Amounts reported in the Statement of Activities  
are different because:

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

Capital Outlays	648,944
Depreciation Expense	(785,429)
Disposals - Cost	(373,223)
Disposals - Accumulated Depreciation	373,223

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

Change in Deferred Items - IMRF	(1,526,334)
Change in Deferred Items - RBP	(541)

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

Change in Compensated Absences	(1,068)
Change in Net Pension Liability/(Asset) - IMRF	1,526,217
Change in Total OPEB Liability - RBP	70,672

<b>Changes in Net Position</b>	<b>50,794</b>
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The notes to the financial statements are in integral part of this statement.

## **LISLE LIBRARY DISTRICT**

### **Notes to the Financial Statements June 30, 2020**

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#### **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:

## LISLE LIBRARY DISTRICT

### Notes to the Financial Statements June 30, 2020

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#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

##### BASIS OF PRESENTATION – Continued

##### Government-Wide and Fund Financial Statements – Continued

##### Governmental Funds

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

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

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

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

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

##### 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.

In the fund financial statements, the "current financial resources" measurement focus is used.

## **LISLE LIBRARY DISTRICT**

### **Notes to the Financial Statements June 30, 2020**

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#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

##### **MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued**

###### **Measurement Focus – Continued**

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

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

###### **Basis of Accounting**

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

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

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

## **LISLE LIBRARY DISTRICT**

### **Notes to the Financial Statements June 30, 2020**

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#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

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

##### **Cash and Investments**

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

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

##### **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.

##### **Capital Assets**

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



# LISLE LIBRARY DISTRICT

## Notes to the Financial Statements June 30, 2020

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

##### Capital Assets - Continued

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

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

##### Deferred Outflows/Inflows of Resources

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

##### Compensated Absences

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

##### 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.

## **LISLE LIBRARY DISTRICT**

### **Notes to the Financial Statements June 30, 2020**

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#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

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

##### **Net Position - Continued**

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

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

#### **NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

##### **BUDGETARY INFORMATION**

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

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

**LISLE LIBRARY DISTRICT**

**Notes to the Financial Statements  
June 30, 2020**

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**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY – Continued**

**BUDGETARY INFORMATION – Continued**

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

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

**EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUND**

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

Fund	Excess
Building Maintenance	\$ 11,685

Although the Building Maintenance Fund is over the working budget, the expenditures did not exceed the appropriations amount of \$22,000 and the fund has been drawn down to close the fund.

## LISLE LIBRARY DISTRICT

### Notes to the Financial Statements June 30, 2020

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#### 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, and the Illinois Funds.

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

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

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

*Deposits.* At year-end, the carrying amount of the Library's deposits totaled \$7,210,947 and the bank balances totaled \$6,175,390.

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

Investment Type	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1 to 5
U.S. Agencies	\$ 182,185	182,185	-
Municipal Bonds	826,938	401,684	425,254
Illinois Metropolitan Investment Fund	960,736	960,736	-
Illinois Funds	1,418,000	1,418,000	-
	<u>3,387,859</u>	<u>2,962,605</u>	<u>425,254</u>

**LISLE LIBRARY DISTRICT**

**Notes to the Financial Statements  
June 30, 2020**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**DEPOSITS AND INVESTMENTS – Continued**

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

*Investments – Continued.* The Library has the following recurring fair value measurements as of June 30, 2020:

	Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level				
Debt Securities				
U.S. Agencies	\$ 182,185	-	182,185	-
Municipal Bonds	826,938	-	826,938	-
Equity Securities				
Mutual Funds	534,000	534,000	-	-
Total Investments by Fair Value Level	1,543,123	534,000	1,009,123	-
Investments Measured at the Net Asset Value (NAV)				
Illinois Metropolitan Investment Fund	960,736			
Illinois Funds	1,418,000			
Total Investments at the (NAV)	2,378,736			
Total Investments Measured at Fair Value	3,921,859			

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

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

## LISLE LIBRARY DISTRICT

### Notes to the Financial Statements June 30, 2020

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#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### DEPOSITS AND INVESTMENTS – Continued

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

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

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

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

#### PROPERTY TAXES

Property taxes for 2019 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by DuPage County and are payable in two installments, on or about June 1 and September 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

**LISLE LIBRARY DISTRICT**

**Notes to the Financial Statements  
June 30, 2020**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**CAPITAL ASSETS**

Capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Nondepreciable Capital Assets</b>				
Land	\$ 790,690	-	-	790,690
Construction in Progress	6,950	-	6,950	-
	<u>797,640</u>	<u>-</u>	<u>6,950</u>	<u>790,690</u>
<b>Depreciable Capital Assets</b>				
Buildings and Improvements	6,439,027	225,500	-	6,664,527
Library Materials	1,998,878	386,662	373,223	2,012,317
Equipment and Furnishings	925,173	43,732	-	968,905
	<u>9,363,078</u>	<u>655,894</u>	<u>373,223</u>	<u>9,645,749</u>
<b>Less Accumulated Depreciation</b>				
Buildings and Improvements	4,556,429	248,753	-	4,805,182
Library Materials	984,771	439,785	373,223	1,051,333
Equipment and Furnishings	915,742	96,891	-	1,012,633
	<u>6,456,942</u>	<u>785,429</u>	<u>373,223</u>	<u>6,869,148</u>
Total Depreciable Capital Assets	<u>2,906,136</u>	<u>(129,535)</u>	<u>-</u>	<u>2,776,601</u>
Total Capital Assets	<u><u>3,703,776</u></u>	<u><u>(129,535)</u></u>	<u><u>6,950</u></u>	<u><u>3,567,291</u></u>

Depreciation expense of \$785,429 was charged to the public library function.

**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. The transfer from the Working Cash Fund to the General Fund is to close the fund.

Transfer In	Transfer Out	Amount
Special Reserve	General	\$ 300,000
Special Reserve	General	420,900
General	Working Cash	<u>420,893</u>
		<u><u>1,141,793</u></u>

**LISLE LIBRARY DISTRICT**

**Notes to the Financial Statements  
June 30, 2020**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**LONG-TERM DEBT**

**Long-Term Liability Activity**

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 48,999	2,136	1,068	50,067	10,013
Net Pension Liability/(Asset) - IMRF	1,069,694	-	1,526,217	(456,523)	-
Total OPEB Liability - RBP	70,672	-	70,672	-	-
	<u>1,189,365</u>	<u>2,136</u>	<u>1,597,957</u>	<u>(406,456)</u>	<u>10,013</u>

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

**FUND BALANCE CLASSIFICATIONS**

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

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

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

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



**LISLE LIBRARY DISTRICT**

**Notes to the Financial Statements  
June 30, 2020**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**FUND BALANCE CLASSIFICATIONS – Continued**

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

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

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

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

	General	Capital Projects Special Reserve	Nonmajor	Totals
Fund Balances				
Nonspendable				
Prepays	\$ 52,985	-	-	52,985
Restricted				
IMRF	-	-	250,217	250,217
Social Security	-	-	112,576	112,576
	-	-	362,793	362,793
Committed - Capital Projects				
Capital Projects	-	3,797,755	-	3,797,755
Unassigned	4,866,630	-	-	4,866,630
Total Fund Balances	4,919,615	3,797,755	362,793	9,080,163

## **LISLE LIBRARY DISTRICT**

### **Notes to the Financial Statements June 30, 2020**

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#### **NOTE 4 – OTHER INFORMATION**

##### **RISK MANAGEMENT**

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

##### **CONTINGENT LIABILITIES**

###### **Litigation**

The Library is not a defendant in any lawsuits.

###### **Grants**

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

###### **Financial Impact from COVID-19**

In March 2020, the World Health Organization declared the COVID-19 virus a public health emergency. As of the date of this report, the extent of the impact of COVID-19 on the Library's operations and financial position cannot be determined.

##### **EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN**

###### **Illinois Municipal Retirement Fund (IMRF)**

The Library contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at [www.imrf.org](http://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.

## LISLE LIBRARY DISTRICT

### Notes to the Financial Statements June 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN - Continued

#### Illinois Municipal Retirement Fund (IMRF) – Continued

##### Plan Descriptions

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

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

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

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

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

**LISLE LIBRARY DISTRICT**

**Notes to the Financial Statements  
June 30, 2020**

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**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued**

**Illinois Municipal Retirement Fund (IMRF) – Continued**

**Plan Descriptions – Continued**

*Plan Membership.* As of December 31, 2019, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	55
Inactive Plan Members Entitled to but not yet Receiving Benefits	39
Active Plan Members	<u>40</u>
Total	<u><u>134</u></u>

*Contributions.* As set by statute, the Library’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended June 30, 2020, the Library’s contribution was 10.24% of covered payroll.

*Net Pension Liability.* The Library’s net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

*Actuarial Assumptions.* The total pension liability was determined by an actuarial valuation performed, as of December 31, 2019, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.35% - 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

## LISLE LIBRARY DISTRICT

### Notes to the Financial Statements June 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

#### Illinois Municipal Retirement Fund (IMRF) – Continued

#### Plan Descriptions – Continued

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

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

<u>Asset Class</u>	<u>Target</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	28.00%	3.25%
Domestic Equities	37.00%	5.75%
International Equities	18.00%	6.50%
Real Estate	9.00%	5.20%
Blended	7.00%	3.60% - 7.60%
Cash and Cash Equivalents	1.00%	1.85%

# LISLE LIBRARY DISTRICT

## Notes to the Financial Statements June 30, 2020

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### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

##### Illinois Municipal Retirement Fund (IMRF) – Continued

###### 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 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)	\$ 977,756	(456,523)	(1,646,446)

## LISLE LIBRARY DISTRICT

### Notes to the Financial Statements June 30, 2020

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#### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

#### Illinois Municipal Retirement Fund (IMRF) – Continued

#### Changes in the Net Pension Liability/(Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ (Asset) (A) - (B)
Balances at December 31, 2018	\$ 11,916,571	10,846,877	1,069,694
Changes for the Year:			
Service Cost	213,339	-	213,339
Interest on the Total Pension Liability	844,588	-	844,588
Difference Between Expected and Actual Experience of the Total Pension Liability	(8,051)	-	(8,051)
Contributions - Employer	-	233,656	(233,656)
Contributions - Employees	-	89,769	(89,769)
Net Investment Income	-	2,139,555	(2,139,555)
Benefit Payments, including Refunds of Employee Contributions	(747,496)	(747,496)	-
Other (Net Transfer)	-	113,113	(113,113)
Net Changes	302,380	1,828,597	(1,526,217)
Balances at December 31, 2019	12,218,951	12,675,474	(456,523)

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

For the year ended June 30, 2020, the Library recognized pension expense of \$204,723. At June 30, 2020, the Library reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

**LISLE LIBRARY DISTRICT**

**Notes to the Financial Statements  
June 30, 2020**

**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued**

**Illinois Municipal Retirement Fund (IMRF) – Continued**

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 11,765	(5,405)	6,360
Change in Assumptions	87,299	-	87,299
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	-	(535,436)	(535,436)
Total Pension Expense to be			
Recognized in Future Periods	99,064	(540,841)	(441,777)
Pension Contributions Made Subsequent to the Measurement Date	87,046	-	87,046
Total Deferred Amounts Related to IMRF	<u>186,110</u>	<u>(540,841)</u>	<u>(354,731)</u>

\$87,046 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2021. 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/ (Inflows) of Resources
2021	\$ (55,530)
2022	(166,229)
2023	52,867
2024	(272,885)
2025	-
Thereafter	-
Total	<u>(441,777)</u>



## **LISLE LIBRARY DISTRICT**

### **Notes to the Financial Statements June 30, 2020**

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#### **NOTE 4 – OTHER INFORMATION – Continued**

##### **OTHER POST-EMPLOYMENT BENEFITS**

The Library has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the Library are required to pay 100% of the current premium. However, there is minimal participation. As the Library provides no explicit benefit, and there is minimal participation, there is no material implicit subsidy to calculate in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. Therefore, the Library has not recorded a liability as of June 30, 2020.

## **REQUIRED SUPPLEMENTARY INFORMATION**

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

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

Notes to the Required Supplementary Information

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

**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

**Illinois Municipal Retirement Fund**

**Required Supplementary Information  
Schedule of Employer Contributions  
June 30, 2020**

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

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	24 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	MP 2017 (base year 2015)

Note:

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

**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

**Illinois Municipal Retirement Fund**

**Required Supplementary Information  
Schedule of Changes in the Employer's Net Pension Liability  
June 30, 2020**

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

Note:

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

12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019
192,393	198,379	201,154	195,943	213,339
731,221	769,533	795,236	823,454	844,588
131,639	(15,995)	444,594	42,065	(8,051)
11,769	(12,132)	(370,460)	312,125	-
(573,186)	(517,799)	(706,518)	(676,856)	(747,496)
493,836	421,986	364,006	696,731	302,380
9,940,012	10,433,848	10,855,834	11,219,840	11,916,571
10,433,848	10,855,834	11,219,840	11,916,571	12,218,951
417,559	407,454	393,950	181,804	233,656
80,511	84,258	85,399	87,687	89,769
47,016	658,956	1,838,864	(752,990)	2,139,555
(573,186)	(517,799)	(706,518)	(676,856)	(747,496)
139,110	46,551	(73,706)	238,133	113,113
111,010	679,420	1,537,989	(922,222)	1,828,597
9,440,680	9,551,690	10,231,110	11,769,099	10,846,877
9,551,690	10,231,110	11,769,099	10,846,877	12,675,474
882,158	624,724	(549,259)	1,069,694	(456,523)
91.55%	94.25%	104.90%	91.02%	103.74%
1,789,131	1,844,038	1,897,760	1,948,600	1,994,862
49.31%	33.88%	(28.94%)	54.90%	(22.88%)

**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, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Property Taxes	\$ 3,966,823	3,966,823	3,961,076
TIF Revenues	36,000	36,000	34,509
Replacement Taxes	12,000	12,000	18,190
Charges for Services	39,250	39,250	19,417
Grants and Donations	-	-	35,630
Miscellaneous	1,000	1,000	-
Interest	107,000	107,000	152,003
Total Revenues	4,162,073	4,162,073	4,220,825
Expenditures			
Public Library			
Employee Costs	2,606,941	2,606,941	2,477,858
Building Costs	246,810	246,810	228,250
Operating Costs	101,900	101,900	112,404
Insurance	30,965	30,965	30,711
Contractual Services	129,850	129,850	115,575
Personnel Development	32,125	32,125	18,478
Programs	44,500	44,500	33,315
Restricted	50,000	50,000	85,630
Contingency	25,000	25,000	17,850
Capital Outlay	751,920	751,920	613,307
Total Expenditures	4,020,011	4,020,011	3,733,378
Excess (Deficiency) of Revenues Over (Under) Expenditures	142,062	142,062	487,447
Other Financing (Uses)			
Transfers In	-	-	420,893
Transfers Out	(300,000)	(300,000)	(720,900)
	(300,000)	(300,000)	(300,007)
Net Change in Fund Balance	(157,938)	(157,938)	187,440
Fund Balance - Beginning			4,732,175
Fund Balance - Ending			4,919,615

## **OTHER SUPPLEMENTARY INFORMATION**

## **INDIVIDUAL FUND DESCRIPTIONS**

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### **GENERAL FUND**

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

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### **SPECIAL REVENUE FUNDS**

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

#### **Building Maintenance Fund**

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

#### **Illinois Municipal Retirement Fund**

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

#### **Social Security Fund**

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

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### **CAPITAL PROJECTS FUND**

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

#### **Special Reserve Fund**

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

---

### **PERMANENT FUNDS**

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

#### **Working Cash Fund**

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

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**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, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Investment Income	\$ 35,000	35,000	46,914
Expenditures			
Capital Outlay	600,000	600,000	278,218
Excess (Deficiency) of Revenues Over (Under) Expenditures	(565,000)	(565,000)	(231,304)
Other Financing Sources			
Transfers In	300,000	300,000	720,900
Net Change in Fund Balance	<u>(265,000)</u>	<u>(265,000)</u>	489,596
Fund Balance - Beginning			<u>3,308,159</u>
Fund Balance - Ending			<u>3,797,755</u>

**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

**Nonmajor Governmental Funds**

**Combining Balance Sheet  
June 30, 2020**

	Special Revenue			Permanent Working Cash	Totals
	Building Maintenance	Illinois Municipal Retirement	Social Security		
<b>ASSETS</b>					
Cash and Investments	\$ -	314,489	198,103	-	512,592
Receivables - Net of Allowances					
Property Taxes	-	57,341	78,532	-	135,873
Total Assets	-	371,830	276,635	-	648,465
<b>LIABILITIES</b>					
Accounts Payable	-	4,993	4,340	-	9,333
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes	-	116,620	159,719	-	276,339
Total Liabilities and Deferred Inflows of Resources	-	121,613	164,059	-	285,672
<b>FUND BALANCES</b>					
Restricted	-	250,217	112,576	-	362,793
Total Liabilities, Deferred Inflows of Resources and Fund Balances	-	371,830	276,635	-	648,465

**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

**Nonmajor Governmental Funds**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended June 30, 2020**

	Special Revenue			Permanent Working Cash	Totals
	Building Maintenance	Illinois Municipal Retirement	Social Security		
Revenues					
Property Taxes	\$ -	51,013	126,592	-	177,605
Replacement Taxes	-	1,050	165	-	1,215
Interest	-	7,554	3,434	4,538	15,526
Total Revenues	-	59,617	130,191	4,538	194,346
Expenditures					
Public Library					
Personnel Costs	-	149,007	161,464	-	310,471
Capital Outlay	21,685	-	-	-	21,685
Total Expenditures	21,685	149,007	161,464	-	332,156
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,685)	(89,390)	(31,273)	4,538	(137,810)
Other Financing (Uses)					
Transfers Out	-	-	-	(420,893)	(420,893)
Net Change in Fund Balances	(21,685)	(89,390)	(31,273)	(416,355)	(558,703)
Fund Balances - Beginning	21,685	339,607	143,849	416,355	921,496
Fund Balances - Ending	-	250,217	112,576	-	362,793

**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

**Building Maintenance - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Property Taxes	\$ -	-	-
Interest	-	-	-
Total Revenues	-	-	-
Expenditures			
Capital Outlay	10,000	10,000	21,685
Net Change in Fund Balance	<u>(10,000)</u>	<u>(10,000)</u>	(21,685)
Fund Balance - Beginning			<u>21,685</u>
Fund Balance - Ending			<u><u>-</u></u>

**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

**Illinois Municipal Retirement - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Property Taxes	\$ 50,984	50,984	51,013
Replacement Taxes	600	600	1,050
Interest	4,500	4,500	7,554
Total Revenues	56,084	56,084	59,617
Expenditures			
Public Library			
Personnel Costs	176,000	176,000	149,007
Net Change in Fund Balance	(119,916)	(119,916)	(89,390)
Fund Balance - Beginning			339,607
Fund Balance - Ending			250,217

**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

**Social Security - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Property Taxes	\$ 126,839	126,839	126,592
Replacement Taxes	100	100	165
Interest	2,500	2,500	3,434
Total Revenues	<u>129,439</u>	<u>129,439</u>	<u>130,191</u>
Expenditures			
Public Library			
Personnel Costs	<u>173,048</u>	<u>173,048</u>	<u>161,464</u>
Net Change in Fund Balance	<u>(43,609)</u>	<u>(43,609)</u>	(31,273)
Fund Balance - Beginning			<u>143,849</u>
Fund Balance - Ending			<u><u>112,576</u></u>

**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

**Working Cash - Permanent Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Interest	\$ 4,500	4,500	4,538
Expenditures			
Public Library	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,500	4,500	4,538
Other Financing (Uses)			
Transfers Out	-	-	(420,893)
Net Change in Fund Balance	<u>4,500</u>	<u>4,500</u>	(416,355)
Fund Balance - Beginning			<u>416,355</u>
Fund Balance - Ending			<u>-</u>

## **SUPPLEMENTAL SCHEDULES**



**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

**General Governmental Revenues by Source - Last Ten Fiscal Years  
June 30, 2020**

	2011	2012	2013
Revenues			
Property Taxes	\$ 4,247,001	4,328,314	4,399,293
TIF Revenue	-	-	-
Replacement Taxes	18,702	16,494	17,457
Interest	33,421	66,941	86,032
Charges for Services	46,704	55,026	56,530
Grants and Donations	50	30,398	58,523
Rental Revenue	21,300	15,975	-
Miscellaneous	2,554	18,473	2,444
Total Revenues	4,369,732	4,531,621	4,620,279

Data Source: District Records

2014	2015	2016	2017	2018	2019	2020
4,497,718	4,620,777	4,728,861	4,868,951	4,868,674	4,355,579	4,138,681
41,779	44,926	45,899	45,454	42,866	50,982	34,509
18,297	19,341	17,621	19,763	16,387	17,728	19,405
84,720	66,382	66,889	68,001	104,938	249,427	214,443
61,736	55,238	57,937	54,836	47,645	42,639	19,417
35,630	35,700	21,972	520	22,419	36,763	35,630
-	-	-	-	-	-	-
9,342	15,496	4,477	580	4,103	-	-
4,749,222	4,857,860	4,943,656	5,058,105	5,107,032	4,753,118	4,462,085

**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

**General Governmental Expenditures by Function - Last Ten Fiscal Years  
June 30, 2020**

	2011	2012	2013
Expenditures			
Employee Costs	\$ 2,474,225	2,546,173	2,717,216
Building Costs	221,006	235,426	203,852
Operating Costs	174,538	170,206	155,719
Contractual Services	98,001	124,402	155,327
Restricted	29,879	25,646	29,085
Capital Outlay	638,929	988,822	1,047,641
Contingency	-	-	11,978
Total Expenditures	3,636,578	4,090,675	4,320,818

Data Source: District Records

2014	2015	2016	2017	2018	2019	2020
2,970,511	2,941,909	2,921,243	2,993,256	3,000,285	2,750,189	2,788,329
182,594	207,265	220,308	267,694	256,337	238,812	228,250
197,077	192,354	176,770	191,721	177,576	94,216	112,404
194,929	183,069	162,699	178,534	133,927	174,265	198,079
27,293	35,630	35,629	21,972	22,131	85,358	85,630
1,084,963	594,266	615,573	633,858	651,027	855,297	913,210
8,023	779	11,238	-	1,926	16,260	17,850
4,665,390	4,155,272	4,143,460	4,287,035	4,243,209	4,214,397	4,343,752

**LISLE LIBRARY DISTRICT  
LISLE, ILLINOIS**

**Schedule of Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections -  
Last Ten Tax Levy Years  
June 30, 2020**

	2010	2011	2012	2013
Assessed Valuations	\$ 1,258,748,032	1,188,441,172	1,117,148,231	1,067,561,614
Tax Rates				
General	0.2982	0.3192	0.3583	0.4005
Audit	0.0007	0.0008	0.0007	0.0003
Building Maintenance	0.0071	0.0094	0.0074	0.0038
IMRF	0.0193	0.0214	0.0229	0.0190
Social Security	0.0147	0.0151	0.0123	0.0095
Liability Insurance	0.0001	0.0002	0.0002	0.0001
Tort Judgement	0.0003	0.0004	0.0004	0.0004
Workers' Compensation	0.0008	0.0009	0.0008	0.0002
Unemployment	0.0001	0.0001	0.0005	0.0001
Total Tax Rates	0.3413	0.3675	0.4035	0.4339
Tax Extensions				
General	3,753,587	3,793,504	4,002,742	4,275,584
Audit	8,811	9,508	7,820	3,203
Building Maintenance	89,371	111,713	82,669	40,567
IMRF	242,938	254,326	255,827	202,837
Social Security	185,036	179,455	137,409	101,418
Liability Insurance	1,259	2,377	2,234	1,068
Tort Judgement	3,776	4,754	4,469	4,270
Workers' Compensation	10,070	10,696	8,937	2,135
Unemployment	1,259	1,188	5,586	1,068
Total Tax Extensions	4,296,107	4,367,522	4,507,694	4,632,150
Collections	4,291,970	4,361,496	4,497,696	4,620,456
Percent Collected	99.90%	99.86%	99.78%	99.75%

Data Source: Office of the County Clerk

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

2014	2015	2016	2017	2018	2019
1,073,019,852	1,105,409,779	1,178,835,794	1,207,428,945	1,243,518,289	1,267,612,883
0.3874	0.3963	0.3689	0.3242	0.3190	0.2927
-	-	-	-	-	-
0.0084	0.0110	0.0116	0.0126	-	-
0.0312	0.0202	0.0187	0.0130	0.0041	0.0092
0.0163	0.0115	0.0148	0.0113	0.0102	0.0126
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
0.4433	0.4390	0.4140	0.3611	0.3333	0.3145
4,156,879	4,380,739	4,348,725	3,914,485	3,966,823	3,710,303
-	-	-	-	-	-
90,134	121,595	136,745	152,136	-	-
334,782	223,293	220,442	156,966	50,984	116,620
174,902	127,122	174,468	136,439	126,839	159,719
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,756,697	4,852,749	4,880,381	4,360,026	4,144,647	3,986,642
4,728,758	4,846,648	4,868,913	4,353,359	4,138,681	2,026,459
99.41%	99.87%	99.77%	99.85%	99.86%	50.83%

### **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, 2019 to June 30, 2020;
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](http://lislelibrary.org) for hours and digital version of audit.

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Emily Swistak, Treasurer of the LLD Board of Trustees  
Lisle Library District

DRAFT

RESOLUTION 20-04

RESOLUTION TO DETERMINE ESTIMATE OF FUNDS  
NEEDED FOR 2020-2021 FISCAL YEAR

WHEREAS, The Lisle Library District must file on or before December 29, 2020, its Levy Ordinance for the 2020-2021 fiscal year; and

WHEREAS, pursuant to the Truth in Taxation Law (35 ILCS 200/18-55 et. seq.), the Lisle Library District must determine not less than 20 days prior to adoption of its Levy Ordinance the amounts of money estimated to be raised by taxation for the 2020-2021 fiscal year upon the taxable property in said Library District.

NOW, THEREFORE, BE IT RESOLVED AND DETERMINED by the Board of Library Trustees of the Lisle Library District that the amount of money estimated to be raised by taxation for the 2020-2021 fiscal year upon the taxable property in said Library District shall not exceed \$4,185,974.65.

ADOPTED this 21<sup>st</sup> day of October, 2020 pursuant to a roll call vote as follows:

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

NAYS: \_\_\_\_\_

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

\_\_\_\_\_  
Thomas Hummel, President of the LLD Board of Trustees

ATTEST:

\_\_\_\_\_  
Emily Swistak, Secretary of the LLD Board of Trustees



STATE OF ILLINOIS    )  
                                  ) SS  
COUNTY OF DUPAGE )

CERTIFICATE OF AUTHENTICITY

I, Emily Swistak, Secretary of the Board of Trustees of the Lisle Library District, DuPage County, Illinois, do hereby certify that at a regular meeting of said Board of Trustees held on the 21<sup>st</sup> day of October, 2020, the foregoing resolution: RESOLUTION 20-04 RESOLUTION TO DETERMINE ESTIMATE OF FUNDS NEEDED FOR 2020-2021 FISCAL YEAR was duly passed by the Board of Trustees.

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

DRAFT

LISLE LIBRARY DISTRICT  
FINANCE COMMITTEE MEETING  
September 24, 2019 - 6:00 p.m.

1. Roll call

Present:

Jenny Norton - Treasurer | Chair

Tom Hummel - President

Liz Sullivan - Trustee

Tom Duffy - Trustee

Tatiana Weinstein - Director | Ex-officio

Beth McQuillan - Assistant Director | Ex-officio

Also Present:

Ken Herdeman - Ehlers

Jerry Dudzik - Ehlers

2. Opportunity for visitors to speak - None

3. Approve Minutes of the February 25, 2019 Finance Committee Meeting

**MOTION:** Trustee Sullivan moved to approve minutes of the February 25, 2019 Finance Committee meeting. President Hummel seconded.

Roll Call Vote - All Aye. The motion passed.

4. Report/Discussion: Latest cash forecast and investment strategy

Treasurer Norton introduced Ken Herdeman from Ehlers Investment Partners. Mr. Herdeman provided an annual overview of the LLD cash flow and investment strategy. The Committee discussed short term investing, longer term investing, project planning regarding investment maturity and average maturity length for investments. This discussion included information on CD maturities, IMET, and Illinois Fund. Committee members discussed competitive rates, and the LLD Strategic Plan. Ken Herdeman also announced his upcoming retirement from Ehlers and thanked the Committee for their confidence in him and his team. The Committee wished him well.

5. Discussion: Policy 710 and 720

Committee suggested grammatical and reference changes to policies 710 and 720.

6. Financial Report Improvements

Trustees discussed preferences in financial report formatting, but concluded that they not would not make any changes until the newly outsourced financial firm became more familiar with the LLD.

7. Adjourn

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

Voice Vote - All Aye

The meeting adjourned at 7:41p.m.

Recorded by

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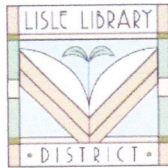
Beth McQuillan, Recording Secretary

Approved by the Finance Committee on October 6, 2020

Approved by

---

Jenny Norton, Committee Chair



**LLD Trustee Reimbursement Form** (one per official business event)

As required by the *Local Government Travel Expense Control Act (50 ILCS 150)* [January 1, 2017]

Per LLD Policies: 805/Conference Attendance, 810/Reimbursed Travel Expenses & 815/Personal Vehicle Use for Library Business Accounts: 10-45-5787-70 Conferences-Trustee | 10-45-5788-70 Meetings-Trustee | 10-45-5789-70 Training-Trustee

PAID IN ADVANCE BY LLD	Cost \$	* Attach corresponding receipts upon event conclusion
Registration/admission fee	\$ 150.00	
TRUSTEE REIMBURSEMENT	Estimated \$	Actual \$
Travel fare: Airplane/taxi/train etc.		
Personal vehicle mileage (miles x .575) [2020] TOTAL MILES: _____ w/documentation, see below		
Tolls		
Parking fees		
Meals		
Lodging		
Other (Please explain)		
<b>TOTAL TRUSTEE REIMBURSEMENT</b>	\$ 0	\$
<b>TOTAL EXPENSES FOR EVENT: Reimbursement + Registration</b>	\$ 150.00	\$

Name of reimbursement requestor: LIZ SULLIVAN | Liz Sullivan  
PRINT SIGN

Title/Office held: TRUSTEE

Date of request: 10/8/20

Name/Title of official business event: ILA VIRTUAL CONFERENCE

Location of official business event – city/state/arena, agency, etc... VIRTUAL

Date/s of official business event: 10-22-20

Please indicate on a separate sheet of paper, the nature of official business in which the above estimated expenses are to be expended and attach to this form.

Please attach a printout from an online direction tool (*Google Maps, Mapquest, etc*) marking your starting point address and destination address, indicating total miles if requesting mileage reimbursement.

*\*To receive reimbursement, please submit corresponding receipts for all business expenses to LLD Administration Office. Trustee reimbursements are subject to the Illinois Compiled Statutes and Lisle Library District (LLD) Policies.*