

PUBLIC/LEGAL NOTICE

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

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

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

LISLE LIBRARY DISTRICT BOARD MEETING November 16, 2022 - 7:00 p.m.

1. Roll call
2. Opportunity for visitors to speak - general public comment period
3. Assignments for reviewing monthly accounts payable
 - a. President Bartelli and Trustee Sullivan reviewed the October billings in November
 - b. Treasurer Norton and Trustee Wynn will review the November billings in December
4. Consent Agenda - Action Required
 - a. Approve Minutes of the October 27, 2022 Board Meeting
 - b. Acknowledge Treasurer's Report, 10/31/22, Investment Activity Report, 10/31/22, Current Assets Report, 10/31/22, Revenue Report, 10/31/22, and Expense Report, 10/31/22
 - c. Authorize Payment of Bills, 11/16/22
5. Unfinished Business
 - a. Capital Improvement Project: Monthly Project Status Update - CCS Report including schedule and budget updates & discussion
 - i. Camosy Change Order #30 Approval Recommendation - Action Required
Approval of change order #30R in the sum of \$24,959.00 for structural steel modifications *(costs to be offset by a deductive design contract modification)*
6. Committee Reports
 - a. Finance
 - b. Personnel and Policy
 - c. Physical Plant
 - d. Advocacy and Outreach
7. Staff Reports
 - a. Director's Report
 - b. Assistant Director's Report
8. New Business
 - a. Accept Annual Audit - Action Required
Acceptance of Library Audit, year ended June 30, 2022.
 - b. Adopt Ordinance 22-06: Tax Levy Ordinance - Action Required
Annual ordinance levying taxes for corporate purposes for the fiscal year beginning July 1, 2022 and ending June 30, 2023.
 - c. Approve Certification of Compliance with TITA - Action Required
Annual Certificate of Compliance with the Truth in Taxation Act
9. Opportunity for Trustee comments (five minutes)
Bartelli, Larson, Norton, Sullivan, Swistak, Turner, Wynn
10. Adjourn

LISLE LIBRARY DISTRICT
BOARD MEETING
October 27, 2022 - 7:00 p.m.

1. Roll call

Present:

Marjorie Bartelli - President

Emily Swistak - Vice President

Jenny Norton - Treasurer

Karen Larson - Secretary

Liz Sullivan - Trustee

Lorna Turner - Trustee

Sara Wynn - Trustee [left the meeting at 7:54 p.m.]

Also present:

Tatiana Weinstein - Director

Chris Knight - Recording Secretary

Marc Rogers - CCS International Inc. [left the meeting at 7:55 p.m.]

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

3. Assignments for reviewing monthly accounts payable

a. Secretary Larson and Trustee Wynn reviewed the September billings in October

b. President Bartelli and Trustee Sullivan will review the October billings in November

4. Consent Agenda - Action Required

a. Approve Minutes of the September 21, 2022 Public Hearing for Budget and Appropriation Ordinance

b. Approve Minutes of the September 21, 2022 Board Meeting

c. Acknowledge Treasurer's Report, 09/30/22, Investment Activity Report, 09/30/22, Current Assets Report, 09/30/22, Revenue Report, 09/30/22, and Expense Report, 09/30/22

d. Authorize Payment of Bills, 10/27/22

MOTION: Vice President Swistak moved to approve the Consent Agenda. Trustee Sullivan seconded.

Roll Call Vote - All Aye. The motion passed.

5. Unfinished Business

a. Capital Improvement Project

I. Monthly Project Status Update - CCS Report including schedule, budget updates, and discussion

Mr. Rogers discussed replacing a safety panel motherboard. He stated that Johnson Controls would install the unit. Mr. Rogers stated that due to the fire safety issue, he advised not opening to the public until the panel is installed.

Discussion: Trustee Turner asked about employees in the building in the interim. Director Weinstein stated that the construction team and select staff are on site until the panel is installed.

Mr. Rogers discussed the installation of RFID security gates, automated sorting machine, and continued work on the north and south entrance canopies.

Discussion: Treasurer Norton asked when the panel would be up and running. Mr. Rogers stated that Johnson Controls is hoping to have the panel delivered over the weekend and that it may take a full day to install. Mr. Rogers commented that Saturday is not viable for reopening. Director Weinstein said that after the Board discusses the issue, President Bartelli would announce an extension of the official closure until further notice and the Library would announce via social media, eBlast, and physical signage the next day.

Treasurer Norton asked about reopening on Sunday. Mr. Rogers stated that reopening would more likely happen on Monday or Tuesday if the panel was delivered. Director Weinstein mentioned that reopening would depend on testing as well. President Bartelli asked if the panel needed another inspection. Mr. Rogers suggested that replacing the motherboard was a maintenance task, and he said he would verify.

Mr. Rogers stated there were no current changes to the construction schedule. He provided an overview of upcoming activities including Phase 2 abatement, RFP to be issued for the main monument sign, and Phase 2 demolition.

Mr. Rogers commented that the project costs were on track. He stated that there were no updates to bid alternates. Mr. Rogers provided a change order update. He explained a credit for power washing and that the credit was used for a subsequent change order. Mr. Rogers explained a moisture mitigation action and some necessary drywall modifications.

II. Change Order #1R Approval Recommendation - Action Required

Mr. Rogers provided an overview of change order #1R.

Discussion: Trustee Sullivan asked about the amount of concrete in the area under consideration. Mr. Rogers explained that the current area and the renovated area would have about the same amount of concrete. President Bartelli asked about the layout of the outside program area. Mr. Rogers used a whiteboard to draw a diagram of the area.

MOTION: Trustee Sullivan moved to approve Camosy change order #1R permit review process scope changes for the sum of \$27,366.00 for Phase 2, per the Village of Lisle permit process. Secretary Larson seconded.

Roll Call Vote - All Aye. The motion passed.

III. Approval for public bids for new monument sign - Action Required

MOTION: Trustee Sullivan moved to approve the authorization to release a public Request for Bids for new monument sign that includes pricing. Trustee Turner seconded.

Mr. Rogers provided an explanation of the Request for Bids and overview of concept 1 and 2 including construction materials, lighting, and size.

Discussion: Secretary Larson asked if bids were needed for one or both concepts. Mr. Rogers stated that he intended to ask for bids on both concepts. Vice President Swistak asked about pricing for the current sign. Mr. Rogers commented that he has quote for that sign.

President Bartelli asked about sign maintenance regarding embedded lights. Mr. Rogers stated that it is common for there to be an access panel. He also explained that the lighting would likely be LED.

Trustee Sullivan asked about sign longevity and maintenance costs. Mr. Rogers suggested that a vinyl logo may need replacing every 3-4 years due to fading. Trustee Turner asked if it would make sense to purchase multiple vinyl logos. Mr. Rogers suggested the minimal costs would not warrant a pre-purchase.

Mr. Rogers mentioned that raised lettering would have a white glow. Vice President Swistak asked whether it would be a blue white or warm white. Mr. Rogers suggested a warm white. President Bartelli commented about the base having room for plantings and snow. Mr. Rogers stated that the concepts indicated a 1-foot skirting. Vice President Swistak asked for clarification regarding the logo and lettering on both sides of the sign. Mr. Rogers explained that it would read left to right on both sides. Mr. Rogers asked about the banding around the border on both concepts, and whether to keep the banding or not. The Board agreed to keep the banding but not have it be lit with LED lighting.

Vice President Swistak asked for Treasurer Norton's input. Treasurer Norton stated that her thoughts revolved around the overall project budget. President Bartelli asked if the Board would have bids by the next meeting. Mr. Rogers stated they would not have them by next meeting. President Bartelli asked about timing and a grand opening. Mr. Rogers stated that he is concerned about installation in winter and would address this with the eventual vendor as we advance the project.

Roll Call Vote - All Aye. The motion passed.

Trustee Wynn left the meeting at 7:54 p.m.

Mr. Rogers left the meeting at 7:55 p.m.

6. Committee Reports

- a. Finance - Trustee Turner had nothing to report.
- b. Personnel and Policy - Vice President Swistak had nothing to report.
- c. Physical Plant - Secretary Larson had nothing to report.
- d. Advocacy and Outreach - Trustee Sullivan had nothing to report.

7. Staff Reports

Director Weinstein summarized her Director's report. She stated that there was a new Public Act that requires units of local government to form a special committee to study efficiencies and create a report that would be filed with the DuPage County Clerk. Director Weinstein mentioned that the committee would comply with OMA and would have to meet at least three times.

She stated that in compliance with the Workplace Transparency Act and per LLD Policy 901, staff and Trustees are required to complete annual sexual harassment training. She mentioned that staff would complete training during the Library's closure.

Director Weinstein provided an update on the move from Phase 1 to Phase 2 including outfitting offices and moving library materials. She reminded the Board and public that, once the LLD is open, the public floor will be a shared space and that some areas would be unfinished. Director Weinstein stated that she and the Assistant Director conducted an abbreviated in-service day which included a rundown of Phase 2 activities, the staff evaluation process, and facility safety points such as tornado shelter locations, AEDs, and reviewing bloodborne pathogen kits.

Assistant Director McQuillan stated that MetalMaster Roofing repaired a couple areas on the roof and inspected the roof membrane and found no defects. She mentioned that the LLD would clean the gutters to make sure they are functional through winter. Assistant Director McQuillan commented that Bear Landscaping completed cleanup on the west side of the LLD campus.

Discussion: President Bartelli asked about new procedures for filling trustee vacancies that were discussed by the Illinois State Library. Assistant Director McQuillan stated that a board has 90 days to fill a vacancy.

8. New Business

- a. Approve Resolution 22-03: Resolution to Determine Estimate of Funds - Action Required

MOTION: Karen Larson moved to approve Resolution 22-03, a Resolution to Determine Estimate of Funds needed for the 2022-23 fiscal year. Trustee Sullivan seconded.

Director Weinstein provided an overview of Resolution 22-03: Resolution to Determine Estimate of Funds.

Roll Call Vote - Trustee Larson - Aye, Trustee Sullivan - Aye, Trustee Norton - Aye, Trustee Swistak - Aye, Trustee Turner - Aye, Trustee Wynn - Absent, Trustee Bartelli - Aye. The motion passed.

9. Opportunity for Trustee comments (five minutes)

Trustee Sullivan asked if the LLD received a mini grant as part of the LiteZilla fundraiser. Director Weinstein affirmed that the LLD did receive a mini grant and appeared in the JCS Arts, Health & Education Fund's annual report. Trustee Sullivan appreciated the Technical Services quarterly report that referenced RFID tagging. Director Weinstein stated the new RFID equipment was operational. Secretary Larson stated that she was excited to see the interior of the Library. Vice President Swistak stated that she was looking forward to reopening to the public.

Treasurer Norton noted the transformational landscaping, appreciated the green exterior facility color, adored the Youth Services carpeting, and valued the overall progress of the project. Treasurer Norton reminded the Board about strategic planning and having Board-directed goals for the Director. Trustee Turner said the LLD has been fortunate regarding how well the renovation project has gone thus far. President Bartelli stated that she appreciated the quarterly reports. She said that she loved the tour of Phase 1 and the new landscaping.

10. Adjourn

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

Roll Call Vote - Trustee Swistak - Aye, Trustee Norton - Aye, Trustee Larson - Aye, Trustee Sullivan - Aye, Trustee Turner - Aye, Trustee Wynn - Absent, Trustee Bartelli - Aye. The motion passed.

The meeting adjourned at 8:17 p.m.

Recorded by

Chris Knight, Recording Secretary

Approved by the Board of Trustees on November 16, 2022.

Approved by

Karen Larson, Secretary of the LLD Board of Trustees

DRAFT

Treasurer's Report as of October 31, 2022

Fund Name	Cash Balance 10/31/22	Financial Assets % W/ Spec Res	Financial Assets % W/O Spec Res
Corporate	4,903,135.29	51.34%	90.88%
IMRF	237,713.18	2.49%	4.41%
FICA	254,570.48	2.67%	4.72%
Subtotals	5,395,418.95	56.50%	100.00%
Special Reserve	4,154,119.66	43.50%	0.00%
	9,549,538.61	100.00%	100.00%

Treasurer

Date

INVESTMENT ACTIVITY

Company	INTEREST												Total
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	
IMET	1,228.98	1,677.92	1,850.93	2,339.48									7,097.31
Ehlers	22.87	0.00	0.00	0.00									22.87
Ehlers-Inv Interest #5707	13,731.25	0.00	0.00	0.00									13,731.25
Ehlers-Inv Interest #8217	0.00	0.00	0.00	0.00									0.00
Ehlers-Inv Interest Pershing	280.45	22,830.90	4,519.22	8,524.09									36,154.66
Fifth Third Bank	926.40	1,493.92	2,125.81	2,746.09									7,292.22
Lisle Savings	51.21	60.90	68.32	70.62									251.05
Lisle CD 2635	131.52	109.18	105.71	109.28									455.69
Lisle CD 2669	49.82	49.83	48.24	49.85									197.74
IL Funds	1,238.56	1,692.54	1,541.54	1,628.87									6,101.51
US Bank-9853	10.27	10.62	10.62	10.27									41.78
US Bank-9370	0.43	0.42	0.41	0.39									1.65
TOTALS	17,671.76	27,926.23	10,270.80	15,478.94	-	-	-	-	-	-	-	-	71,347.73
Interest - Special Reserve Only	9,072.08	13,730.81	4,530.98	7,572.81									34,906.68
Interest - No Special Reserve Reflected	8,599.68	14,195.42	5,739.82	7,906.13	-	-	-	-	-	-	-	-	36,441.05
Totals	17,671.76	27,926.23	10,270.80	15,478.94	-	-	-	-	-	-	-	-	71,347.73

	INVESTMENTS												Total
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	
Investment Maturities and Sales	935,000.00	2,114,118.05	593,923.92	1,654,003.05									5,297,045.02
Investment Purchases	499,118.05	1,698,265.94	999,437.04	1,298,503.09									4,495,324.12
TOTALS	435,881.95	415,852.11	(405,513.12)	355,499.96	-	-	-	-	-	-	-	-	801,720.90

**CURRENT ASSETS
AT FAIR MARKET VALUE
October 31, 2022**

								Fair Market Value on 10/31/22
Checking Accounts								
Fifth Third Operating Acct								\$58,885.99
Fifth Third Financial Now acct				1.60%				\$4,017,533.11
Fifth Third Financial-petty cash								\$410.96
US Bank								\$23,795.42
E commerce								\$49,947.51
								<u>\$4,150,572.99</u>
Money Markets								
Lisle Savings Bank								\$207,898.62
IMET				2.33%				\$973,236.61
The Illinois Funds				2.40%				\$630,390.45
								<u>\$1,811,525.68</u>
Ehlers Investments Pershing								\$370,092.34
Investments	Purchased	Face Amt.	@	Coupon Rate	YTM	Paid	FMV	Due
Fixed Income								
Farmers ST BK Waterloo Iowa CTF	8/1/2022	200,000.00	99.750	1.90	1.90	199,610.11	\$199,840.00	11/22/2022
US Treasury Bill	9/12/2022	1,008,000.00	99.151	0.00	0.00	999,437.04	\$1,002,828.96	12/22/2022
Federal Natl Mtg Assn Benchmark	10/12/2022	498,000.00	99.646	2.38	2.38	499,270.67	\$496,222.14	1/19/2023
US Treasury Bill	10/12/2022	506,000.00	98.723	0.00	0.00	499,537.89	\$489,933.06	2/14/2023
Lisle Savings Bank	1/16/2019	225,325.93	100.000	2.72	2.72	225,325.93	\$234,821.71	2/16/2023
US Treasury Bill	10/26/2022	306,000.00	97.939	0.00	0.00	299,694.53	\$299,696.40	4/20/2023
US Bank	9/15/2018	249,999.99	100.000	2.50	2.50	249,999.99	\$249,999.99	6/15/2023
Lisle Savings Bank	7/11/2018	218,374.39	100.000	2.50	2.50	218,374.39	\$234,005.34	7/11/2024
							<u>\$3,217,347.60</u>	
TOTAL CURRENT ASSETS							<u><u>\$9,549,538.61</u></u>	

Lisle Library District
 For the Four Months Ending October 31, 2022
 Revenues - Special Reserve Only

	<u>Current Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>	<u>Current Annual Budget</u>	<u>% of Budget to YTD</u>
REVENUES					
70-02-4481-00 Interest Earned	\$ 7,572.81	\$ 34,906.67	\$ 7,317.97	\$ 10,000.00	349.07
TOTAL INTEREST	7,572.81	34,906.67	7,317.97	10,000.00	349.07
70-04-4587-10 Restricted - Transfer from Cor	2,500.00	1,020,000.00	0.00	30,000.00	3,400.00
70-05-4680-00 Debt Certificate	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE	2,500.00	1,020,000.00	0.00	30,000.00	3,400.00
TOTAL REVENUES	10,072.81	1,054,906.67	7,317.97	40,000.00	2,637.27

Lisle Library District
 For the Four Months Ending October 31, 2022
 Revenues - No Special Reserve reflected

	<u>Current Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>	<u>Current Annual Budget</u>	<u>% of Budget to YTD</u>
REVENUES					
TAX LEVY					
10-01-4411-00 Tax Levy - Corp.	\$ 36,747.05	\$ 1,776,325.08	\$ 3,726,398.31	\$ 3,846,660.00	46.18
40-01-4414-00 Tax Levy - IMRF	765.83	37,019.63	80,870.85	80,166.00	46.18
45-01-4415-00 Tax Levy - FICA	1,633.77	78,975.22	168,255.35	171,022.00	46.18
TOTAL TAX LEVY	39,146.65	1,892,319.93	3,975,524.51	4,097,848.00	46.18
TIF SURPLUS					
10-01-4455-00 TIF-Surplus Corp	31,755.81	31,755.81	0.00	30,000.00	105.85
TOTAL TIF SURPLUS	31,755.81	31,755.81	0.00	30,000.00	105.85
PERSONAL PROPERTY REPLACEMENT TAX					
10-01-4461-00 Personal Property Repl. Tax -	12,028.26	21,977.89	13,173.58	18,000.00	122.10
40-01-4462-00 Personal Property Repl. Tax -	694.19	1,268.41	760.28	850.00	149.22
45-01-4463-00 Personal Property Repl. Tax -	109.07	199.28	119.45	150.00	132.85
TOTAL PERSONAL PROPERTY REP	12,831.52	23,445.58	14,053.31	19,000.00	123.40
INTEREST INCOME					
10-02-4472-00 Interest Earned - Corp	7,074.45	32,989.98	13,456.47	10,000.00	329.90
40-02-4475-00 Interest Earned - IMRF	398.08	1,699.89	485.21	700.00	242.84
45-02-4476-00 Interest Earned - FICA	433.60	1,751.19	424.65	500.00	350.24
TOTAL INTEREST INCOME	7,906.13	36,441.06	14,366.33	11,200.00	325.37
UNREALIZED GAIN/LOSS ON INVESTMENTS					
10-02-4526-00 Unrealized Gain/Loss on	(3,449.50)	(940.23)	(11,137.17)	0.00	0.00
TOTAL UNREALIZED GAIN/LOSS O	(3,449.50)	(940.23)	(11,137.17)	0.00	0.00
DESK INCOME					
10-03-4531-00 Lost Books	96.98	560.56	543.43	1,000.00	56.06
10-03-4536-00 Non-Resident Fees	0.00	732.63	328.12	500.00	146.53
10-03-4540-00 Fines	12.99	(248.07)	145.13	500.00	(49.61)
TOTAL DESK INCOME	109.97	1,045.12	1,016.68	2,000.00	52.26
UNRESTRICTED INCOME					
10-03-4550-00 Gifts - Unrestricted Corp	25.00	1,046.00	0.00	5,000.00	20.92
10-03-4560-30 Gifts - Restricted - YS	0.00	0.00	0.00	0.00	0.00
10-04-4573-00 Copier Income	142.97	1,431.88	1,341.56	3,500.00	40.91

Lisle Library District
 For the Four Months Ending October 31, 2022
 Revenues - No Special Reserve reflected

	<u>Current Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>	<u>Current Annual Budget</u>	<u>% of Budget to YTD</u>
10-04-4583-00	0.00	44,664.48	42,043.40	42,000.00	106.34
10-04-4584-00	0.00	1,729.69	21,511.02	2,000.00	86.48
10-04-4585-00	282.75	1,203.50	3,402.50	8,000.00	15.04
10-05-4595-00	0.00	0.00	0.00	0.00	0.00
TOTAL UNRESTRICTED INCOME	450.72	50,075.55	68,298.48	60,500.00	82.77
TOTAL REVENUES	\$ 88,751.30	\$ 2,034,142.82	\$ 4,062,122.14	\$ 4,220,548.00	48.20

Lisle Library District
 For the Four Months Ending October 31, 2022
 Expenses - Special Reserve Only

	<u>Current Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>	<u>Current Annual Budget</u>	<u>% of Budget to YTD</u>
SPECIAL RESERVE EXPENSES					
MAINTENANCE AND EQUIPMENT EXPENSES					
70-20-5666-00 Facility and Campus	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,000.00	0.00
70-65-5667-00 Security Systems	0.00	0.00	0.00	0.00	0.00
70-65-5671-00 Furniture & Equipment	0.00	0.00	0.00	0.00	0.00
70-65-5674-00 Consulting	0.00	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE AND EQUIP	0.00	0.00	0.00	15,000.00	0.00
RENOVATION COSTS					
70-65-5675-00 Renovation Project	520,347.09	2,105,813.43	196,573.21	5,200,000.00	40.50
70-65-5861-00 Interior Renovation	0.00	0.00	0.00	0.00	0.00
TOTAL RENOVATION COSTS	520,347.09	2,105,813.43	196,573.21	5,200,000.00	40.50
TOTAL SPECIAL RESERVE EXPENSES	520,347.09	2,105,813.43	196,573.21	5,215,000.00	40.38

Lisle Library District
For the Four Months Ending October 31, 2022
Expenses - No Special Reserve reflected

	<u>Current Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>	<u>Current Annual Budget</u>	<u>% of Budget to YTD</u>
ALL EXPENSES					
EMPLOYEE COSTS					
Salaries					
10-10-5603-10 Administrative - Reg. Hours	\$ 43,015.05	\$ 172,460.37	\$ 150,916.12	\$ 519,278.00	33.21
10-10-5603-20 Adult Services - Reg. Hours	40,104.61	169,224.58	161,311.35	539,621.00	31.36
10-10-5603-30 Youth Services - Reg. Hours	34,832.13	139,115.27	118,480.22	416,519.00	33.40
10-10-5603-50 Technical Services - Reg. Hour	20,200.12	81,061.54	84,135.77	347,451.00	23.33
10-10-5603-60 Circulation - Reg. Hours	36,278.41	149,855.23	147,773.91	477,131.00	31.41
Total Salaries	174,430.32	711,716.99	662,617.37	2,300,000.00	30.94
Health and Dental Ins.					
10-10-5621-10 Hosp. Ins. - Admin	4,637.94	17,751.07	14,056.60	49,835.00	35.62
10-10-5621-20 Hosp. Ins. - Adult Serv.	6,338.90	25,255.70	28,547.76	101,330.00	24.92
10-10-5621-30 Hosp. Ins. - YS	3,941.92	15,767.68	15,391.68	50,890.00	30.98
10-10-5621-50 Hosp. Ins. - Tech	2,420.78	9,633.44	11,651.84	30,998.00	31.08
10-10-5621-60 Hosp. Ins. - Circ	4,567.17	17,205.40	16,039.27	58,516.00	29.40
10-10-5622-10 Dental Ins. - Admin.	199.97	818.23	739.92	2,431.00	33.66
10-10-5622-20 Dental Ins. - Adult Serv	507.47	1,498.78	1,970.41	6,229.00	24.06
10-10-5622-30 Dental Ins. - YS	318.40	721.31	1,057.64	3,136.00	23.00
10-10-5622-50 Dental Ins. - Tech	302.46	527.12	651.66	1,849.00	28.51
10-10-5622-60 Dental Ins. - Circ	239.70	636.69	837.07	4,786.00	13.30
Total Health and Dental Ins.	23,474.71	89,815.42	90,943.85	310,000.00	28.97
Other Staff Benefits					
10-10-5646-00 Unemployment Compensation	181.87	707.51	256.96	4,000.00	17.69
10-10-5646-10 Tuition Reimbursement - Staff	0.00	0.00	0.00	0.00	0.00
Total Other Staff Benefits	181.87	707.51	256.96	4,000.00	17.69
FICA Expenses					
45-10-5625-10 FICA Expense - Admin	3,244.14	13,014.51	11,399.59	40,187.00	32.38
45-10-5625-20 FICA Expense - Adult Serv.	2,964.60	12,379.56	11,605.92	41,761.00	29.64
45-10-5625-30 FICA Expense - Youth Services	2,628.47	10,497.42	8,813.54	32,234.00	32.57
45-10-5625-50 FICA Expense - Tech Servs.	1,520.57	6,102.26	6,295.81	26,889.00	22.69
45-10-5625-60 FICA Expense - Circulation	2,577.71	10,647.12	10,839.23	36,929.00	28.83
Total FICA Expenses	12,935.49	52,640.87	48,954.09	178,000.00	29.57
IMRF Expenses					
40-10-5628-10 IMRF Expense - Admin	2,003.52	7,999.50	10,200.24	19,090.00	41.90
40-10-5628-20 IMRF Expense - Adult Servs	1,969.14	8,233.59	11,630.68	22,261.00	36.99
40-10-5628-30 IMRF Expense - Youth Services	1,574.65	6,256.73	8,122.71	15,123.00	41.37
40-10-5628-50 IMRF Expense - Tech Servs.	991.83	3,980.15	6,066.15	9,869.00	40.33

Lisle Library District
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	<u>Current Month</u>	<u>Current Year to Date</u>	<u>Prior Year to Date</u>	<u>Current Annual Budget</u>	<u>% of Budget to YTD</u>
40-10-5628-60	1,336.19	5,469.58	7,770.82	13,657.00	40.05
IMRF Expense - Circulation	7,875.33	31,939.55	43,790.60	80,000.00	39.92
Total IMRF Expenses	218,897.72	886,820.34	846,562.87	2,872,000.00	30.88
BUILDING COSTS					
Utilities					
10-20-5650-00	0.00	900.00	1,800.00	5,400.00	16.67
Internet Service Provider	0.00	0.00	1,810.00	1,810.00	0.00
INet	618.91	2,985.07	2,356.77	10,000.00	29.85
Utilities - Phone	425.53	1,018.31	1,357.38	10,000.00	10.18
Utilities - Gas	581.20	1,439.51	495.20	2,300.00	62.59
Utilities - Sewer & Water	4,244.87	17,412.32	13,592.98	50,000.00	34.82
Utilities - Electric	0.00	375.00	375.00	1,500.00	25.00
Verizon					
Total Utilities	5,870.51	24,130.21	21,787.33	81,010.00	29.79
Maintenance and Repairs					
10-20-5660-00	0.00	1,250.00	2,500.00	5,000.00	25.00
Maint Contracts - HVAC	3,156.00	11,688.30	9,688.40	49,500.00	23.61
Maint Contracts - Maint. Servi	1,190.00	4,350.00	3,100.00	40,000.00	10.88
Maint Contr. - Landscape Serv.	615.73	2,588.59	2,731.75	10,000.00	25.89
Maint/Repairs-Genl repairs, Su	4,773.00	6,545.10	18,839.60	70,000.00	9.35
Maint/Repairs-Non Contr. Work	276.12	1,116.58	1,530.52	4,000.00	27.91
Rubbish Removal					
Total Maintenance and Repairs	10,010.85	27,538.57	38,390.27	178,500.00	15.43
TOTAL BUILDING COSTS	15,881.36	51,668.78	60,177.60	259,510.00	19.91
OPERATING EXPENSES					
Postage and Printing					
10-25-5710-00	169.98	618.51	1,730.22	5,500.00	11.25
Postage and Shipping	3,576.00	7,012.00	6,200.00	17,000.00	41.25
10-25-5710-10	1,379.14	2,757.92	2,371.87	8,800.00	31.34
Printing/Spec. Serv. - Adult	0.00	105.00	35.00	1,000.00	10.50
10-25-5711-00					
Postage Special Serv					
10-25-5712-00					
Printing					
Total Postage and Printing	5,125.12	10,493.43	10,337.09	32,300.00	32.49
Supplies					
10-25-5713-00	326.22	1,657.95	1,438.36	5,500.00	30.14
Office Supplies	752.58	2,452.97	4,442.82	10,000.00	24.53
10-25-5714-00	187.00	549.00	377.37	1,900.00	28.89
Circ. Material Supplies	141.06	963.23	972.74	5,000.00	19.26
10-25-5715-00	4,007.15	11,779.65	8,403.11	43,000.00	27.39
Copier Supplies					
10-25-5716-00					
Kitchen Supplies					
10-25-5717-00					
Processing Supplies					

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10-25-5718-00 Computer Supplies	172.32	4,139.20	3,319.32	12,400.00	33.38
Total Supplies	5,586.33	21,542.00	18,953.72	77,800.00	27.69
Other Operating Costs					
10-25-5719-00 Publishing	621.46	688.16	683.56	1,500.00	45.88
10-25-5722-15 Safety Deposit Box Rental	0.00	0.00	87.50	200.00	0.00
10-25-5723-00 Check Printing	0.00	0.00	402.29	500.00	0.00
10-25-5723-15 Bank Charges	718.43	1,834.11	1,662.52	6,000.00	30.57
10-25-5724-15 Local Travel	32.25	94.06	75.22	500.00	18.81
Total Other Operating Costs	1,372.14	2,616.33	2,911.09	8,700.00	30.07
TOTAL OPERATING EXPENSES	12,083.59	34,651.76	32,201.90	118,800.00	29.17
INSURANCE					
10-30-5750-00 Fidelity Bonds	0.00	2,100.00	2,100.00	2,100.00	100.00
10-30-5751-00 Property Damage (All-Peril)	0.00	0.00	17,766.50	46,000.00	0.00
10-30-5752-00 Notary Bond	0.00	0.00	0.00	225.00	0.00
10-30-5754-00 Workers Comp Insurance	0.00	0.00	4,176.50	7,000.00	0.00
TOTAL INSURANCE	0.00	2,100.00	24,043.00	55,325.00	3.80
CONTRACTUAL SERVICES					
10-35-5760-00 Legal Services	0.00	450.00	1,732.50	15,000.00	3.00
10-35-5761-00 Collection Agency	12.65	189.75	71.60	700.00	27.11
10-35-5762-00 Other Contr Services - Admin	0.00	435.00	250.00	5,000.00	8.70
10-35-5763-00 Other Contr Svcs-Tech Asst	2,553.75	32,314.61	33,062.32	95,000.00	34.02
10-35-5764-10 Other Contr Svcs - Library Wi	2,767.00	14,580.50	12,383.19	40,000.00	36.45
10-35-5765-10 Investment Agency Consultants	533.12	2,259.40	1,828.68	7,500.00	30.13
10-35-5769-00 Accounting Software	0.00	0.00	0.00	5,200.00	0.00
10-35-5770-00 Contractual - Audit Fee	7,175.00	7,175.00	6,900.00	9,200.00	77.99
10-35-5771-00 Payroll Service	515.38	2,088.59	2,115.48	7,900.00	26.44
TOTAL CONTRACTUAL SERVICES	13,556.90	59,492.85	58,343.77	185,500.00	32.07
PERSONNEL DEVELOPMENT					
10-40-5783-00 Dues - Staff	119.00	819.00	1,836.00	4,000.00	20.48
10-40-5784-00 Meetings - Staff	0.00	32.63	0.00	2,400.00	1.36
10-40-5785-00 Conferences - Staff	2,025.00	2,590.00	533.00	7,000.00	37.00
10-40-5786-00 Memorial/Tribute/Recognition	0.00	74.99	93.90	4,500.00	1.67
10-40-5787-00 Staff Development	20.00	20.00	0.00	2,500.00	0.80
10-40-5788-00 Training (Cont Ed) - Staff	0.00	0.00	0.00	6,500.00	0.00
10-45-5786-70 Dues - Trustee	0.00	150.00	230.00	525.00	28.57
10-45-5787-70 Conferences - Trustees	0.00	0.00	0.00	1,000.00	0.00

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10-45-5788-70 Meetings - Trustees	0.00	0.00	0.00	1,000.00	0.00
10-45-5789-70 Training-Trustees	0.00	0.00	39.98	1,000.00	0.00
TOTAL PERSONNEL DEVELOPMEN	2,164.00	3,686.62	2,732.88	30,425.00	12.12
EQUIPMENT COSTS					
Major Equipment					
10-48-5801-10 Polaris Maint (Corp)	0.00	202.95	56,060.59	55,000.00	0.37
10-48-5803-10 Technology	0.00	1,309.99	0.00	50,000.00	2.62
10-48-5804-10 Facility	0.00	0.00	5,377.99	10,000.00	0.00
Total Major Equipment	0.00	1,512.94	61,438.58	115,000.00	1.32
Minor Equipment					
10-48-5823-10 Minor Equip - Administration	0.00	280.38	0.00	700.00	40.05
10-48-5823-20 Minor Equip - Adult Services	0.00	0.00	54.58	700.00	0.00
10-48-5823-30 Minor Equip - Youth	0.00	84.95	0.00	700.00	12.14
10-48-5823-50 Minor Equip - Tech Services	0.00	42.49	37.10	700.00	6.07
10-48-5823-60 Minor Equip - Circ	0.00	178.70	0.00	700.00	25.53
Total Minor Equipment	0.00	586.52	91.68	3,500.00	16.76
Equip Maint/Repairs and Rentals					
10-48-5843-00 Rental-Postage Meter	180.57	361.14	361.14	720.00	50.16
10-48-5845-00 Equip Maint/Repr-Contr-Lib. Wi	468.11	2,326.34	5,748.78	20,280.00	11.47
10-48-5846-00 Equip Maint/Repr-NonContr	0.00	59.88	0.00	1,000.00	5.99
Total Equip Maint/Repairs and Rentals	648.68	2,747.36	6,109.92	22,000.00	12.49
TOTAL EQUIPMENT COSTS	648.68	4,846.82	67,640.18	140,500.00	3.45
LIBRARY MEDIA					
Books					
10-50-5863-20 Literacy/ESL	0.00	1,066.70	1,600.02	8,000.00	13.33
10-50-5863-30 Books - Youth Serv	4,218.02	16,516.38	18,676.64	54,000.00	30.59
10-50-5863-50 Books - Tech Serv	0.00	0.00	0.00	0.00	0.00
10-50-5864-10 Books - Non Fiction	6,443.80	24,470.61	19,390.08	86,200.00	28.39
10-50-5865-10 Books - Adult/Teen Fiction	5,450.04	26,829.21	21,165.90	74,500.00	36.01
10-50-5867-20 Ref Books - Adult Serv	350.77	5,681.14	5,072.91	18,000.00	31.56
Total Books	16,462.63	74,564.04	65,905.55	240,700.00	30.98
Databases					
10-50-5869-20 Internet Licensed DBases	4,556.00	69,343.18	71,860.30	110,000.00	63.04
10-50-5872-10 Dbases - Professional	525.00	696.39	3,329.16	10,000.00	6.96

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10-50-5873-30 Dbases - Youth Serv	0.00	4,044.00	10,369.15	12,000.00	33.70
Total Databases	5,081.00	74,083.57	85,558.61	132,000.00	56.12
Audio-Visual Materials					
10-50-5890-30 A-V Matls - Youth Serv	285.79	3,788.06	6,103.87	15,000.00	25.25
10-50-5895-40 A-V Matls - Adult Serv	3,735.97	13,244.16	20,422.25	60,000.00	22.07
10-50-5899-20 Digital Content	5,790.85	32,976.69	30,442.47	105,000.00	31.41
Total Audio-Visual Materials	9,812.61	50,008.91	56,968.59	180,000.00	27.78
Periodicals/Doc Delivery					
10-50-5871-20 Document Delivery	16.99	23,760.56	22,892.57	24,500.00	96.98
10-50-5900-20 Periodicals - Adult Serv	104.49	2,158.17	3,012.48	37,500.00	5.76
10-50-5900-30 Periodicals - Youth	0.00	0.00	0.00	500.00	0.00
10-50-5900-80 Periodicals - Prof. Collection	0.00	0.00	0.00	3,000.00	0.00
Total Periodicals/Doc Delivery	121.48	25,918.73	25,905.05	65,500.00	39.57
TOTAL LIBRARY MEDIA	31,477.72	224,575.25	234,337.80	618,200.00	36.33
PROGRAMS AND READER'S SERVICES					
Programs					
10-60-5931-10 Programs - Adult Services	414.89	1,930.53	6,216.70	13,000.00	14.85
10-60-5931-30 Programs - Youth	347.64	4,027.89	3,561.20	12,000.00	33.57
10-60-5931-40 Online Marketing	86.22	337.21	291.97	2,000.00	16.86
10-60-5931-50 Community Relations	0.00	778.69	59.37	5,500.00	14.16
Total Programs	848.75	7,074.32	10,129.24	32,500.00	21.77
Readers Services					
10-60-5940-10 Reader Services - Adult Serv.	0.00	0.00	27.98	2,000.00	0.00
10-60-5940-30 Reader Services - Youth Serv.	0.00	3,032.24	172.15	5,500.00	55.13
Total Readers Services	0.00	3,032.24	200.13	7,500.00	40.43
TOTAL PROGRAMS AND READERS	848.75	10,106.56	10,329.37	40,000.00	25.27
RESTRICTED USAGE EXPENSES					
10-80-5980-80 Restricted - Gifts	0.00	0.00	0.00	16,000.00	0.00
10-80-5981-80 Restricted - Per Capita Grant	338.00	338.00	16,878.49	42,000.00	0.80
10-80-5982-80 Interest Expense	0.00	0.00	0.00	31,000.00	0.00
10-80-5983-80 Debt Principal Payment	0.00	0.00	0.00	36,000.00	0.00
TOTAL RESTRICTED USAGE EXPEN	338.00	338.00	16,878.49	125,000.00	0.27

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CONTINGENCY					
10-90-5999-00 Contingency	0.00	0.00	13,671.14	25,000.00	0.00
TOTAL CONTINGENCY	0.00	0.00	13,671.14	25,000.00	0.00
TOTAL EXPENSES - EXC OP TRANS	295,896.72	1,278,286.98	1,366,919.00	4,470,260.00	28.60
OPERATING TRANSFERS OUT					
10-80-5984-80 Transfer to Special Reserve	2,500.00	1,020,000.00	0.00	30,000.00	3,400.00
TOTAL OPERATING TRANSFERS O	2,500.00	1,020,000.00	0.00	30,000.00	3,400.00
TOTAL ALL EXPENSES	298,396.72	2,298,286.98	1,366,919.00	4,500,260.00	51.07

**Lisle Library District
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Vendor ID	Invoice/CM #	Line Description	Account ID	Account Description	Debit Amount	Credit Amount
Amalgamated	1857734005	Annual Registrar Fee Amalgamated Bank of Chicago	10-35-5762-00 10-00-2610-00	Other Contr Services - A Accounts Payable	300.00	300.00
Amazon	101022	Books, Video Games & Supplies	10-50-5864-10 10-50-5865-10 10-50-5895-40 10-60-5931-10 10-50-5863-30 10-60-5931-30 10-60-5940-30 10-25-5716-00 10-25-5713-00 10-25-5714-00 10-48-5823-10 10-48-5823-50 10-25-5718-00 10-00-2610-00	Books - Non Fiction Books - Adult/Teen Ficti A-V Mats - Adult Serv Programs - Adult Service Books - Youth Serv Programs - Youth Reader Services - Youth Kitchen Supplies Office Supplies Circ. Material Supplies Minor Equip - Administra Minor Equip - Tech Servi Computer Supplies Accounts Payable	20.46 174.88 1,033.27 7.99 139.11 673.60 62.97 17.15 56.21 29.95 178.19 28.50 61.99	2,484.27
B&T (C5223353)	103122	Continuations & Processing Baker & Taylor (C5223353)	10-50-5867-20 10-25-5717-00 10-00-2610-00	Ref Books - Adult Serv Processing Supplies Accounts Payable	248.57 1.59	250.16
B&T (C5223433)	103122	Continuations Baker & Taylor (C5223433)	10-50-5864-10 10-25-5717-00 10-00-2610-00	Books - Non Fiction Processing Supplies Accounts Payable	501.83 31.50	533.33
B&T (L0334152)	103122	Circ & Processing Baker & Taylor (L0334152)	10-50-5864-10 10-25-5717-00 10-00-2610-00	Books - Non Fiction Processing Supplies Accounts Payable	5,246.24 231.99	5,478.23
B&T (L4171582)	103122	Audio Books & Processing Baker & Taylor (L4171582)	10-50-5895-40 10-25-5717-00 10-00-2610-00	A-V Mats - Adult Serv Processing Supplies Accounts Payable	809.40 127.48	936.88
B&T (L5425632)	103122	Books - YS & Processing Baker & Taylor (L5425632)	10-50-5863-30 10-25-5717-00 10-00-2610-00	Books - Youth Serv Processing Supplies Accounts Payable	31.29 11.13	42.42
Bear Landscape	11492	Landscape Maintenance Bear Landscape	10-20-5662-00 10-00-2610-00	Maint Contr. - Landscap Accounts Payable	1,080.00	1,080.00
Case Lots	14622	Janitorial Supplies Case Lots Inc.	10-20-5663-00 10-00-2610-00	Maint/Repairs-Genl repai Accounts Payable	620.45	620.45
Colley Elevator	233926	Elevator Maintenance Colley Elevator Company	10-48-5845-00 10-00-2610-00	Equip Maint/Repr-Contr- Accounts Payable	385.00	385.00

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Vendor ID	Invoice/CM #	Line Description	Account ID	Account Description	Debit Amount	Credit Amount
ComEd	102522	Usage ComEd	10-20-5655-00 10-00-2610-00	Utilities - Electric Accounts Payable	2,258.38	2,258.38
Compact Disc Sourc	80457	Music CDs Compact Disc Source	10-50-5895-40 10-00-2610-00	A-V Matsl - Adult Serv Accounts Payable	133.39	133.39
Compact Disc Sourc	80458	Processing Compact Disc Source	10-25-5717-00 10-00-2610-00	Processing Supplies Accounts Payable	53.37	53.37
Current Technologie	12940	Battery Backup Replacement Current Technologies Corporation	10-48-5803-10 10-00-2610-00	Technology Accounts Payable	2,691.18	2,691.18
Davis, Joy	102022	ILA Conference Joy Davis	10-40-5785-00 10-00-2610-00	Conferences - Staff Accounts Payable	81.00	81.00
EBSCO	1674518	Annual Renewal EBSCO	10-50-5900-20 10-00-2610-00	Periodicals - Adult Serv Accounts Payable	17,625.23	17,625.23
EBSCO	1674520	Annual Renewal EBSCO	10-50-5900-30 10-00-2610-00	Periodicals - Youth Accounts Payable	264.89	264.89
EBSCO	1674521	Annual Renewal EBSCO	10-50-5900-80 10-00-2610-00	Periodicals - Prof. Collec Accounts Payable	2,927.97	2,927.97
EBSCO	2301257	Rate Adjustment & Cancelled Subscription EBSCO	10-50-5900-20 10-00-2610-00	Periodicals - Adult Serv Accounts Payable	435.00	435.00
EBSCO	2302018	Discontinued Title EBSCO	10-50-5900-20 10-00-2610-00	Periodicals - Adult Serv Accounts Payable	262.00	262.00
Eco Clean	11152	Cleaning Service Eco Clean Maintenance	10-20-5661-00 10-00-2610-00	Maint Contracts - Maint. Accounts Payable	2,562.00	2,562.00
Ehlers Investment	103122	Investment Consulting Ehlers Investment Partners	10-35-5765-10 10-00-2610-00	Investment Agency Cons Accounts Payable	497.39	497.39
Ferrari, John	092022	YA Program John Ferrari	10-60-5931-30 10-00-2610-00	Programs - Youth Accounts Payable	65.38	65.38
Garvey's	PINV2343932	Circ Services Supplies Garvey's Office Products	10-25-5713-00 10-00-2610-00	Office Supplies Accounts Payable	103.72	103.72
Grey House Publish	365671	Book Grey House Publishing	10-50-5867-20 10-00-2610-00	Ref Books - Adult Serv Accounts Payable	307.50	307.50

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Groot	9705148T098	Rubbish Groot, Inc.	10-20-5665-00 10-00-2610-00	Rubbish Removal Accounts Payable	279.74	279.74
Home Depot	110223	Cable Ties Home Depot Credit Services	10-20-5663-00 10-00-2610-00	Maint/Repairs-Genl repai Accounts Payable	39.36	39.36
Home Depot	110322	Janitorial Supplies Home Depot Credit Services	10-20-5663-00 10-00-2610-00	Maint/Repairs-Genl repai Accounts Payable	104.94	104.94
Illinois Library	227474	Annual Membership - Lisle Library District Illinois Library Association	10-40-5783-00 10-00-2610-00	Dues - Staff Accounts Payable	300.00	300.00
Illinois Library	227526	Annual Membership - Varry Illinois Library Association	10-40-5783-00 10-00-2610-00	Dues - Staff Accounts Payable	100.00	100.00
Illinois Library	227565	Annual Membership - McQuillan Illinois Library Association	10-40-5783-00 10-00-2610-00	Dues - Staff Accounts Payable	150.00	150.00
Illinois Library	227628	Annual Membership - Klopper Illinois Library Association	10-40-5783-00 10-00-2610-00	Dues - Staff Accounts Payable	150.00	150.00
Illinois Library	227697	Annual Membership - Weinstein Illinois Library Association	10-40-5783-00 10-00-2610-00	Dues - Staff Accounts Payable	200.00	200.00
Illinois Reading Cou	59571-120122	Annual Membership - Demas Illinois Reading Council	10-40-5783-00 10-00-2610-00	Dues - Staff Accounts Payable	45.00	45.00
Impact	2768237	Paper Impact Network, LLC	10-25-5715-00 10-00-2610-00	Copier Supplies Accounts Payable	349.00	349.00
Ingram	103122	Books & Processing	10-50-5865-10 10-50-5864-10 10-50-5895-40 10-50-5863-30 10-25-5717-00 10-00-2610-00	Books - Adult/Teen Ficti Books - Non Fiction A-V Matis - Adult Serv Books - Youth Serv Processing Supplies Accounts Payable	4,888.66 1,312.09 422.81 2,520.98 1,304.03	10,448.57
Jackson, Nigel	102422	ILA Conference Nigel Jackson	10-40-5785-00 10-00-2610-00	Conferences - Staff Accounts Payable	38.56	38.56
Junior Library Guild	628721	Books Junior Library Guild	10-50-5863-30 10-00-2610-00	Books - Youth Serv Accounts Payable	390.12	390.12
Kocemba, Yolanda	102922	ESL for You! Teacher Stinard	10-50-5863-20	Literacy/ESL	171.00	

**Lisle Library District
Accounts Payable - November 16, 2022**

Vendor ID	Invoice/CM #	Line Description	Account ID	Account Description	Debit Amount	Credit Amount
		Stipend Yolanda Kocemba	10-00-2610-00	Accounts Payable		171.00
Konica Minolta Busin	281051904	C458 Usage - July Konica Minolta Business Solutions	10-48-5845-00 10-00-2610-00	Equip Maint/Repr-Contr- Accounts Payable	168.22	168.22
Konica Minolta Busin	281652808	C458 Usage - August Konica Minolta Business Solutions	10-48-5845-00 10-00-2610-00	Equip Maint/Repr-Contr- Accounts Payable	174.89	174.89
Konica Minolta Busin	283480607	C458 Usage - October Konica Minolta Business Solutions	10-48-5845-00 10-00-2610-00	Equip Maint/Repr-Contr- Accounts Payable	135.78	135.78
LIMRICC PHIP Healt	110322	November Premium	10-10-5621-10 10-10-5621-20 10-10-5621-30 10-10-5621-50 10-10-5621-60 10-00-2610-00	Hosp. Ins. - Admin Hosp. Ins. - Adult Serv. Hosp. Ins. - YS Hosp. Ins. - Tech Hosp. Ins. - Circ Accounts Payable	5,251.38 7,561.94 4,396.62 2,716.78 7,747.48	27,674.20
Midwest Tape	502900760	Hoopla Midwest Tape	10-50-5899-20 10-00-2610-00	Digital Content Accounts Payable	3,669.06	3,669.06
Midwest Tape 7288	103122	DVDs, Blu-rays & Processing Midwest Tape (7288)	10-50-5895-40 10-25-5717-00 10-00-2610-00	A-V Matls - Adult Serv Processing Supplies Accounts Payable	1,973.98 618.44	2,592.42
Midwest Tape 7289	103122	DVDs & Blu-rays Midwest Tape (7289)	10-50-5895-40 10-00-2610-00	A-V Matls - Adult Serv Accounts Payable	19.98	19.98
Midwest Tape 7291	103122	DVDs, Blu-rays and CD Books Midwest Tape (7291)	10-50-5890-30 10-00-2610-00	A-V Matls - Youth Serv Accounts Payable	59.96	59.96
Monaco	12433430	HVAC Repairs Monaco Mechanical Services, Inc.	10-20-5664-00 10-00-2610-00	Maint/Repairs-Non Contr Accounts Payable	2,655.00	2,655.00
Murff, Laura	102022	ILA Conference Laura Murff	10-40-5785-00 10-00-2610-00	Conferences - Staff Accounts Payable	84.10	84.10
Nub Games	11007	Library H3lp Nub Games, Inc.	10-50-5872-10 10-00-2610-00	Dbases - Professional Accounts Payable	415.00	415.00
Orland Park Public	110222	Refund - Check #62096 - The Money Code	10-03-4531-00	Lost Books	19.95	19.95

**Lisle Library District
Accounts Payable - November 16, 2022**

Vendor ID	Invoice/CM #	Line Description	Account ID	Account Description	Debit Amount	Credit Amount
Outsource	71570	Orland Park Public Library Network Updates & Backup License Outsource Solutions	10-00-2610-00 10-35-5763-00 10-00-2610-00	Accounts Payable Other Contr Srvcs-Tech Accounts Payable	1,520.00	19.95 1,520.00
Outsource	71805	Repair Backup Issues Outsource Solutions	10-35-5763-00 10-00-2610-00	Other Contr Srvcs-Tech Accounts Payable	175.00	175.00
OverDrive	110722374224	Advantage OverDrive, Inc.	10-50-5899-20 10-00-2610-00	Digital Content Accounts Payable	1,996.08	1,996.08
OverDrive	110722381426	Advantage OverDrive, Inc.	10-50-5899-20 10-00-2610-00	Digital Content Accounts Payable	2,005.78	2,005.78
OverDrive	110722403318	Advantage OverDrive, Inc.	10-50-5899-20 10-00-2610-00	Digital Content Accounts Payable	2,036.70	2,036.70
Paddock Publication	082922	Subscription thru 2/27/23 Paddock Publications	10-50-5900-20 10-00-2610-00	Periodicals - Adult Serv Accounts Payable	721.20	721.20
Pellizzari, Dan	110222	Reimburse Mileage Dan Pellizzari	10-25-5724-15 10-00-2610-00	Local Travel Accounts Payable	22.38	22.38
Penworthy	0585707-IN	Books - YS The Penworthy Company	10-50-5863-30 10-00-2610-00	Books - Youth Serv Accounts Payable	2,053.38	2,053.38
Precision Control	45257	BAS Adjustment Precision Control Systems	10-20-5664-00 10-00-2610-00	Maint/Repairs-Non Contr Accounts Payable	400.00	400.00
Procter, Justin	110422	Reimburse Mileage Justin Procter	10-25-5724-15 10-00-2610-00	Local Travel Accounts Payable	12.88	12.88
RAILS	9961	Gale Virtual Reference RAILS	10-50-5869-20 10-00-2610-00	Internet Licensed DBase Accounts Payable	82.50	82.50
Romenesko, Callie	110222	Reimburse Mileage Callie Romenesko	10-25-5724-15 10-00-2610-00	Local Travel Accounts Payable	18.75	18.75
Spicher, Noelle	102722	Teen Craft Program Noelle Spicher	10-60-5931-10 10-00-2610-00	Programs - Adult Service Accounts Payable	29.19	29.19
Stein, Brian	103122	Reimburse Mileage Brian Stein	10-25-5724-15 10-00-2610-00	Local Travel Accounts Payable	22.38	22.38
Stein, Brian	110222	Reimburse Mileage Brian Stein	10-25-5724-15 10-00-2610-00	Local Travel Accounts Payable	19.25	19.25

**Lisle Library District
Accounts Payable - November 16, 2022**

Vendor ID	Invoice/CM #	Line Description	Account ID	Account Description	Debit Amount	Credit Amount
Toshiba	5872783	Toshiba Toshiba America Business Solutions	10-48-5845-00 10-00-2610-00	Equip Maint/Repr-Contr- Accounts Payable	112.76	112.76
Unique	6106141	October Collections Unique	10-35-5761-00 10-00-2610-00	Collection Agency Accounts Payable	37.95	37.95
Varry, Andrea	102022	ILA Conference Andrea Varry	10-40-5785-00 10-00-2610-00	Conferences - Staff Accounts Payable	88.75	88.75
Verizon	9918608070	Cellphone, Hotspots & Phone Line	10-20-5656-00	Verizon	125.00	
		Verizon	10-50-5895-40 10-20-5652-00 10-00-2610-00	A-V Malls - Adult Serv Utilities - Phone Accounts Payable	167.23 52.20	344.43
Village of Lisle	604	Monthly Internet Service Village of Lisle	10-20-5650-00 10-00-2610-00	Internet Service Provider Accounts Payable	450.00	450.00
Warehouse Direct	5365930-0	Janitorial Supplies Warehouse Direct	10-20-5663-00 10-00-2610-00	Maint/Repairs-Genl repai Accounts Payable	537.95	537.95
					105,501.30	105,501.30

PRIOR MONTHS BILLS PAID BETWEEN October 2022 AND November 2022

BOARD MEETINGS THAT NEED APPROVAL AT THIS TIME.

Check #	Vendor	Amount
HSA	Salaries 10/14/2022	63196.75
HSA	IL Dept. of Revenue	4008.43
Auto W/D	Howard Simon & Associates	320.59
HSA	EFTPS/Electronic Tax Payment 10/14/2022	21377.85
	Fed Tax \$8210.18	
	FICA W/H \$6583.89	
	FICA Lib \$6583.78	
HSA	Salaries 10/31/2022	60925.53
HSA	IL Dept. of Revenue	3861.86
Auto W/D	Howard Simon & Associates	194.79
HSA	EFTPS/Electronic Tax Payment 10/31/2022	20616.59
	Fed Tax \$7913.25	
	FICA W/H \$6351.63	
	FICA Lib \$6351.71	
Wired	IMRF W/H \$7813.31	15688.66
	IMRF Lib. \$7875.35	
	Sub Total	190191.05
Check #	Vendor	Amount
6518	Chicago Metro Fire Prevention	165.75
6519	Construction Field Services	2,311.03
6520	EnvisionWare, Inc.	37,500.00
6521	Fifth Third Bank	5,309.14
6522	Interior Investments, LLC	40,200.15
6523	Johnson Controls Security Solutions	4,884.91
6524	Kinsale Contracting Group Inc	8,613.00
6525	Midwest Environmental Consulting	690.00
6526	NCPERS Group Life Ins	48.00
6527	Outsource Solutions	1,545.00
6528	Sikich LLP	2,767.00
6529	Staples Advantage	132.35
6531	Warehouse Direct	391.83
	Sub Total	\$ 104,558.16

Monthly Circulation Report - October 2022

	Checkouts	Renewals	Oct-22 TOTALS	YTD FY 21/22	YTD FY 22/23	YTD % Change
Adult Non-Print	1,318	1,776	3,094	22,782	16,813	-26.20%
Adult Print	2,349	3,251	5,600	36,495	26,705	-26.83%
Adult Total	3,667	5,027	8,694	59,277	43,518	-26.59%
YS Non-Print	266	521	787	7,493	5,170	-31.00%
YS Print	3,859	6,188	10,047	58,767	50,315	-14.38%
Total YS	4,125	6,709	10,834	66,260	55,485	-16.26%
Digital Media						
Overdrive	3,722		3,722	14,032	15,910	13.38%
hoopla	1,854		1,854	7,434	6,217	-16.37%
Overdrive Magazines	138		138	439	557	26.88%
PressReader	529		529	1,121	1,769	57.81%
Kanopy	222		222	970	800	-17.53%
Total Digital	6,465	0	6,465	23,996	25,253	5.24%
Subtotal Print + Non-Print/Digital	14,257	11,736	25,993	149,533	124,256	-16.90%
Computer/Tech Sessions Logins	480		480	4,137	3,163	-23.54%
Database Usage/Unique Logins	3,543		3,543	14,527	14,574	0.32%
Wireless Use	206		206	1,989	1,229	-38.21%
ScannX sessions/jobs	79		79	2,913	600	-79.40%
Museum Adventure Passes	28		28	149	192	28.86%
Total IT/Resource Sessions	4,336	0	4,336	23,715	19,758	-16.69%
Total Circulation	18,593	11,736	30,329	173,248	144,014	-16.87%
Literacy Software Usage Hours			0	0	0	--
Borrower Information	Oct. 2022 Total	YTD 21/22	YTD 22/23	YTD % Change		
New Library Cards Added	82	527	524	-0.57%		
Monthly Borrowers	2,019	10,227	9,324	-8.83%		
Total # Registered Borrowers	8,279	7,921	8,279	4.52%		
InterLibrary Loans						
Materials Sent	0	315	0	-100.00%		
Materials Received	279	1,191	1,468	23.26%		
Polaris/Catalog Holds						
Holds Placed	2,166	13,522	11,444	-15.37%		
Holds Checked Out	1,429	11,151	8,582	-23.04%		

Lisle Library District - Program and Service Statistics - October 2022

Library Event Statistics		Library Wide	Adult	Youth	TS/Circ	Literacy	TOTAL	YTD FY21/22	YTD FY22/23	% Change
Staff Facilitated Programs			9	15	0	3	27	482	242	-49.79%
Attendees			55	409	0	15	479	3,916	2,987	-23.72%
Computer/Technology Programs			2	0	0	2	4	8	19	137.50%
Attendees			7	0	0	3	10	29	42	44.83%
Performer/Speaker/Author			2	0	0	0	2	10	11	10.00%
Attendees			30	0	0	0	30	125	187	49.60%
LLD Events (SumRd, RSG, NatLibWk, whole Lib event)		0					0	8	0	-100.00%
Attendees		0					0	1,183	0	-100.00%
Total Number of Programs		0	13	15	0	5	33	508	272	-46.46%
Total Patrons Served by Programming		0	92	409	0	18	519	5,253	3,216	-38.78%
Reference Questions			701	722	626		2,049	18,405	15,286	-16.95%
Volunteer Hours			5.00	0.00			5.00	31.50	22.50	-28.57%
Notary Service		14					14	65	75	15.38%
Outreach Service Statistics										
Outreach Visits			0	6	0	0	6	14	37	164.29%
Patrons Served by Outreach Visits			0	244	0	0	244	513	1,946	279.34%
Home Delivery Dates			2				2	9	9	0.00%
Patrons Served via Home Delivery			84				84	365	385	5.48%
Total Outreach Programs			2	6	0	0	8	23	46	100.00%
Total Patrons Served with Outreach Services			84	244	0	0	328	878	2,331	165.49%
Civic Facility Use										
Literacy/Tutoring Room Use (patron count)		0						0	0	--
Number of Outside Groups Using Meeting Space		0						24	0	-100.00%
Patrons Entering Building		5,446						35,823	35,246	-1.61%
Friend's Sponsored Programs		0						0	0	--
Attendees		0						0	0	--
Social Media Use										
Facebook (daily page consumption)		1,303						6,069	4,453	-26.63%
Twitter Followers		990						841	990	17.72%
Instagram Likes		360						3,678	1,800	-51.06%
Flickr Views		2,582						31,246	36,563	17.02%
YouTube Views		5,908						22,480	27,878	24.01%
Total LLD App Downloads		526						431	526	22.04%
Total LLD App Sessions		1,947						7,957	7,265	-8.70%



November Board Report (11/11/2022)

A. Progress Update (since the last Board Meeting on 10/27/2022)

- Phase 2 of the project has begun!
- The Library move has been completed.
- Phase 2 abatement has been completed.
- The fire alarm system repair was completed by Johnson Controls.
- Carry over Phase 1 work (balance of unfinished work) is progressing:
 - Exterior windows installed
 - Concrete sidewalks completed
 - North parking lot lighting installed
- Phase 2 Construction is progressing.
 - Demolition is ongoing throughout phase 2.
 - Landscaping has been installed.
 - North and South Canopy work is progressing





B. Project Schedule Summary – Schedule Risk

Phase 1 substantially completed on 10/28 with Phase 2 officially beginning on 10/31. The original schedule, (base) planned to start phase 2 on 9/6 and take +/- 4 months to complete. A portion of the delay was due to uncovered conditions and a portion was due to material availability issues. At this time the project is tracking to complete between February and March of 2023.

Master Project Schedule - Executive Summary	Months															
	# of working months:	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
	month	1/22	2/22	3/22	4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	1/23	2/23	3/23
Permitting																
Contractor Procurement																
Construction Phase																
Pre-Construction / Mobilization																
Phase 1 Construction - West Side of Building (including new entrances & sitework)																
Phase 2 Construction - East Side of Building																
Project Close-Out and Final Move-In																

C. Upcoming Activities

- The RFP process for the main monumental sign will be continuing.
- Construction is ongoing:
 - Phase 1 carry over work including:
 - Entrance canopy finish work
 - Main entry door installation
 - Exterior handrail installation
 - Interior door and hardware installation
 - Interior glass installation
 - South entrance work
 - Sitework will be continuing.
 - Phase 2 work including:
 - Demolition is ongoing
 - New wall framing will begin this month
 - Mechanical, electrical and plumbing rough-in work (M/E/P) will begin this month



November Board Report (11/11/2022)

D. Project Cost Summary – Tracking on Budget

Approved Total Project Budget: \$7.7M

Expenditures Summary					
Project Component	Concept Phase Budget (a)	Anticipated Cost Update (thru 11/11/2022)		Committed to Date (thru 11/11/2022)	
		\$	Change from Budget (\$)	Contracted (\$)	Expenditures (\$)
E-000: Land Cost					
E-000.1: Land Cost	\$0	\$0	\$0	\$0	\$0
E-000: Land Cost Total	\$0	\$0	\$0	\$0	\$0
E-100: Bond Cost					
E-100.1: Financing Costs	\$15,000	\$0	-\$15,000	\$0	\$0
E-100: Bond Cost Total	\$15,000	\$0	-\$15,000	\$0	\$0
E-200: Building Costs					
E-200.1: Building Construction	\$5,669,200	\$5,576,193	-\$93,007	\$5,450,176	\$3,230,829
E-200.2: Environmental Remediation	\$0	\$39,020	\$39,020	\$39,020	\$28,996
E-200.3: Site Utilities	\$0	\$0	\$0	\$0	\$0
E-200.4: Permitting and Zoning Fees	\$60,782	\$12,500	-\$48,282	\$2,580	\$1,110
E-200: Building Costs Total	\$5,729,982	\$5,627,713	-\$102,269	\$5,491,775	\$3,260,935
E-300: Soft Costs					
E-300.1: Professional Service Costs	\$924,810	\$911,043	-\$13,767	\$846,903	\$736,441
E-300.2: Fixtures, Furnishing & Equipment	\$840,000	\$982,563	\$142,563	\$800,800	\$252,620
E-300.3: Other Owner Soft Costs	\$0	\$335	\$335	\$335	\$335
E-300: Soft Costs Total	\$1,764,810	\$1,893,941	\$129,131	\$1,648,038	\$989,396
E-400: Contingency					
E-400.1: Owner Contingency	\$190,208	\$178,347	-\$11,862	\$0	\$0
E-400: Contingency Total	\$190,208	\$178,347	-\$11,862	\$0	\$0
Project Expenditure Totals	\$7,700,000	\$7,700,000	\$0	\$7,139,813	\$4,250,331

Variance \$ from Budget Notes (New Only):
No Change to anticipated costs this month.

Invoices sent for processing since last Board Meeting:

Categories	Invoice #	Invoice Value
E-200: Building Costs		
E-200.1: Building Construction		
Camosy	Pay App #8	\$ 605,708.00
E-300: Soft Costs		
E-300.1: Professional Service Costs		
CCS International	121082-09302022	\$ 7,700.00
CCS International	121082-10312022	\$ 7,700.00
Construction Field Services	1924	\$ 583.67
E-300.2: Fixtures, Furnishing & Equipment		
Interior Investments	180211	\$ 6,500.00
Interior Investments	180212	\$ 1,494.00
Image 360	59-40624	\$ 495.00
Grand Total		\$ 630,180.67



E. Open Bid Alternate Discussion –

Following is a list of bid alternates that are still open.

Alternate	Cost @ Bid	Notes
Alternate #1 - Meeting Room AV - Wireless Screen Casting	\$ 5,725	Award not critical at this time. To be considered for approval in the future.
Alternate #2 - Meeting Room AV - Sound Upgrades & Asst. Listen	\$ 6,500	Award not critical at this time. To be considered for approval in the future.
Alternate #3 - Meeting Room AV - Wireless Microphone	\$ 17,200	Award not critical at this time. To be considered for approval in the future.

F. Change Order Update

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

Change Order Log Summary

Approved Change Orders:	\$ 152,467.36
Recommended for Board Approval:	\$ 24,959.00
Pending Change Orders:	\$ 1,926.00
Total:	\$ 179,352.36

Updated Change Order Log

Change Order	Current Cost	Notes
COR #1 thru #26 – From previous Board Meetings	\$ 151,210.36	Approved as recorded in past Board meetings
COR #29 – Added electrical rough-in	\$ 1,926.00	In Review
COR #30 – Structural Steel Modifications	\$ 24,959.00	Recommended for Approval – costs to be offset by deductive change order from the design team.
COR #31 – Phase 1 work including lightzilla install and art removal	\$ 1,257.00	Approved – necessary for timing



G. Change Order Approval – Action Item

Board Approval is Recommended for one change order as follows:

- Change Order #30 in a sum of \$24,959.00 (attached exhibit A)
 - For modifications to the project scope pertaining to steel installation CORRECTIONS.

Please note, the costs of this change order will be offset by a DEDUCTIVE contract modification with the design team. The design team has confirmed their commitment to the deductive change, off setting the cost of change order #30.

The change order is for correction changes to steel that was installed, per drawings, but not fully coordinated with the elevator shaft and loading requirements. The design team has professionally handled the issue, found a solution to provide corrective work and restated their commitment to the successful completion of the project by agreeing to the deductive change.

Potential Board Action is as follows:

Approval of Change Order #30 to Camosy for structural steel modifications in the sum of \$24,959.00.




43451 N. US Highway 41
Zion, IL 60099
(Phone) 847-395-6800
(Fax) 847-395-6891

Changes Order Request		NO. 30
PROJECT: Lisle Library Addition & Rehabilitation WCPR NO.: 30	DATE QUOTED: 11/4/2022	PROJECT NO.: 2153 ARCH. PRO. NO.: LLD DAYS ALLOWED FOR APPROVAL: 5 EXPIRATION DATE: 11/9/2022 REQUESTED EXT. OF TIME IN DAYS: 0
TO: Tatiana Weinstein, Library Director Lisle Library District 777 Front Street Lisle, IL 60532		

DESCRIPTION:
Furnish & install added elevator shaft steel per WCPR 12/CD-25.

SUBCONTRACTORS/VENDORS	SUB/VENDOR WORK DESCRIPTION	AMOUNT:
jfi Jack Frost Ironworks	Structural & Misc. Steel	\$21,100.00
Camosy self-performed work (breakdown attached)		\$2,426.00

APPROVAL:	SUBTOTAL	\$23,526.00
ARCH: _____	Overhead 4.0%	<u>\$941.00</u>
DATE: _____	SUBTOTAL:	\$24,467.00
OWNER: _____	Insurance 1.0%	<u>\$245.00</u>
DATE: _____	SUBTOTAL:	\$24,712.00
CAMOSY CONSTRUCTION	Bond 1.0%	<u>\$247.00</u>
BY: 	TOTAL COP AMOUNT:	\$24,959.00
Tim Drewry, AIC, CPC, Vice President - Construction Services		

To: LLD Board of Trustees
From: Tatiana Weinstein | LLD Director
Date: November 11, 2022

November 2022 | DIRECTOR'S REPORT

Meetings:

LLD Board – Oct 27	CCS/SNH – Nov 9
CCS/Camosy/SNH – Oct 27	CCS/Camosy/SNH – Nov 10
LLD Staff – Oct 28	LWFD – Nov 10
CCS/Camosy/SNH – Nov 3	CCS – Nov 11
Opening – Nov 4	Bartelli – Nov 11
LLD Staff – Nov 9	

Opening to the Public

On Friday, November 4, the LLD opened to the public at 9:30AM. I had the pleasure to escort the first patron of the day through the doors. I provided a brief tour and from there, LLD staff extended themselves to all who crossed the threshold.

Staff have been instructed to issue tours and explain that the LLD is in a temporary configuration. Despite the temporary mode, patrons are enjoying that the LLD is open again. I've had countless encounters with patrons within the building and in town where they've thanked the LLD for reopening. Patrons love the new look, inside and out.

Staff have done an excellent job helping patrons navigate the new arrangement of shelves and also providing extra clarification regarding areas still in flux. Employees who work behind the scenes such as IT, Administrative, and Technical Services staff have also worked hard to ensure that operations run smoothly, supplies are stocked, technology functions, bills are paid, communications are current, and library materials continue to make it to the public floor. I commend the entire staff on their efforts to ensure patrons get the most out of the temporarily shared space.

Renovation Activities

Unfinished Areas

Phase Two brings a set of postponements regarding certain project materials due to supply chain delays such as glass, wooden doors, signage, select hardware, and outdoor handrails. There are unfinished areas on the public floor and outside of the building.

The new main entrance awaits exterior handrails, there are temporary rails in place currently. The entrance doors are also temporary. Eventually these doors will be automatic, sliding doors. The LLD installed a temporary doorbell in case patrons need assistance. Restroom doors are also temporary and will eventually have automatic functionality.

The two new study rooms off the lobby have been built and have been occupied by patrons since we've reopened. They are awaiting glass panels, baseboards, and technology for the monitors.

To: LLD Board of Trustees
From: Tatiana Weinstein | LLD Director
Date: November 11, 2022

The glass doors between the public floor and lobby are on order. All four self-checks are currently configured within the lobby. Eventually two will be stationed in the main lobby and two will be stationed on the upper level.

The *LiteZilla* was installed on the public floor and protected with cardboard. When the renovation is completed and shelving is moved to provide proper play space, the LLD will unveil the *LiteZilla* along with a celebratory plaque thanking donors.

HVAC

The LLD is experiencing an air flow issue with certain intakes on the public floor and within Admin and temporary offices. The HVAC engineers are aware and working on a solution. The public may hear excessive intake airflow sounds on the public floor. The noise is more of an intermittent nuisance than a concern according to the engineers. We hope to resolve the matter soon.

New Services and Updates

Hold Pick-Up: The LLD now has a dedicated space for patrons to pick-up holds. Patrons can now pick-up their own holds in the nook near the Circulation Desk. Staff will also retrieve holds for patrons who need assistance. Patrons will look for the first two letters of their last name, the first letter of their first name, pick-up date, and the last four digits of their library card barcode on a sleeve wrapping their item. Patrons can checkout their materials themselves using the self-check kiosks or come to the Circulation Desk to check out.

Curbside Pick-up: The LLD will continue curbside pick-up services until the renovation is completed and the new drive-up service window is functional. Curbside service continues in the same fashion and on the same days as before the closure. The only change is that patrons will pick-up materials near the LLD delivery doors. Staff will indicate a specific parking spot with a temporary sign for pick-up.

RFID/AMH Return Slot: The new materials return slot is functional and patrons like the new technology. Once a patron returns the item via the conveyor belt, it automatically checks-in the item. The screen will also ask the patron if they wish to have a receipt. The receipt conveniently prints out at the screen.

Bookdrop: The dual-level bookdrops have been moved to their original location in the Front Street parking lot.

Flagpole and Landscaping: The LLD flagpole has been installed and is flying the American Flag and Earth Flag. New landscaping has been planted around the flagpole and entrance stairs. LLD flagstone has been restacked along the ramp. Three new bike racks have been installed in front of the atrium windows.

Respectfully submitted,



Tatiana Weinstein

November 2022 Assistant Director Report

Meetings/Virtual Meetings/Events

- Hallett Movers – Oct 19- 21, 24-25
- Eco-Clean – Oct 21
- Stephens Plumbing – Oct 25
- Staff Development Day – Oct 26
- LLD Board Meeting Movers – Oct 27
- Hallett Movers – Oct 28
- Monaco – Nov 2
- Eco -Clean – Nov 4
- Hallett Movers – Nov 4
- Dept Head Meeting – Nov 3
- Salas O’Brien – Nov 9
- CCS, SNH, Camosy – Nov 10

Facility Operations

Monaco Mechanical technicians identified HVAC humidifiers to be repaired. Parts are being ordered to repair two humidifiers. Repairs should be completed in late November and ready for the winter season. A water bottle filler was installed at the west end drinking fountain.

RAILS

Explore More Illinois, RAILS' online cultural and recreational pass program for Illinois libraries, welcomes its newest attraction, the Chicago History Museum. Founded in 1856, the museum upholds its legacy as one of the city's oldest cultural institutions with more than 22 million artifacts in its collection.

Meetings

I attended the RAILS Facility Managers meeting in October. Maintenance practices and procedures were discussed. Joe Skittino from Northbrook Public Library led the meeting. The main topics were landscape, tree trimming, snow clearing, and carpet cleaning maintenance. Challenges of finding vendors for smaller maintenance projects was also discussed.

Renovation

Many steps were accomplished to move from the east end to the west end of the Library and transition to Phase 2 construction. Staff packed the offices and prepared the Library materials for re-shelving and placement. Staff worked with Hallett Movers to re-locate to the east end renovated area. Camosy Construction and Hallett Movers inspected the west end of the Library with staff to make sure everything was moved. Staff worked with the Eco-Clean team for cleaning procedures in the renovated area.



Beth McQuillan
Assistant Director

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS
ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

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**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

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FINANCIAL SECTION

This section includes:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

Supplemental Schedules

INDEPENDENT AUDITORS' REPORT

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



INDEPENDENT AUDITORS' REPORT

November 2, 2022

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lisle Library District, Illinois, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lisle Library District, Illinois, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Management's Discussion and Analysis
June 30, 2022**

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, 2022. Please read it in conjunction with the Library's basic financial statements, which can be found in the basic financial statements section of this report.

FINANCIAL HIGHLIGHTS

- The net position increased by \$932,800 for the year ended June 30, 2022 compared to a restated net position of \$11,585,034 on June 30, 2021.
- During the year, government-wide revenues totaled \$4,199,389, while government-wide expenses totaled \$3,266,589, resulting in an increase to net position of \$932,800.
- Beginning net position was restated due to the implementation of GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*.

USING THIS ANNUAL REPORT

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

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

Government-Wide Financial Statements

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

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

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

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

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.

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Management's Discussion and Analysis
June 30, 2022**

USING THIS ANNUAL REPORT - Continued

Fund Financial Statements

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

Governmental Funds

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

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

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

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

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Library, assets/deferred outflows exceeded liabilities/deferred liabilities by \$12,517,834.

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Management's Discussion and Analysis
June 30, 2022**

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Net Position	
	2022	2021
Current and Other Assets	\$ 16,106,752	14,770,057
Capital Assets	4,418,792	2,776,231
Total Assets	<u>20,525,544</u>	<u>17,546,288</u>
Deferred Outflows	280,240	230,144
Total Assets and Deferred Outflows	<u>20,805,784</u>	<u>17,776,432</u>
Long-Term Debt Outstanding	1,522,859	40,166
Other Liabilities	655,118	204,766
Total Liabilities	<u>2,177,977</u>	<u>244,932</u>
Deferred Inflows	6,109,973	5,295,832
Total Liabilities and Deferred Inflows	<u>8,287,950</u>	<u>5,540,764</u>
Net Position		
Net Investment in Capital Assets	3,423,792	2,776,231
Restricted	316,989	331,430
Unrestricted	<u>8,777,053</u>	<u>9,128,007</u>
Total Net Position	<u>12,517,834</u>	<u>12,235,668</u>

A large portion of the Library's net position, \$3,423,792, reflects its investment in capital assets (for example, land, construction in progress, buildings and improvements, equipment and furnishings), less any related debt used to acquire those assets that is still outstanding. The Library uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion, \$316,989, of the Library's net position represents resources that are subject to external restrictions on how they may be used. The remaining \$8,777,053 represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Management's Discussion and Analysis
June 30, 2022**

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position	
	2022	2021
Revenues		
Program Revenues		
Charges for Services	\$ 23,905	9,369
Operating Grants/Contributions	42,043	35,630
General Revenues		
Property Taxes	4,022,647	3,981,235
Personal Property Replacement	53,649	24,613
Interest Income (Loss)	(1,454)	33,825
Miscellaneous	58,599	37,181
Total Revenues	<u>4,199,389</u>	<u>4,121,853</u>
Expenses		
Public Library	3,258,051	3,773,930
Interest and Fiscal Charges	8,538	—
Total Expenses	<u>3,266,589</u>	<u>3,773,930</u>
Change in Net Position	932,800	347,923
Net Position - Beginning as Restated	<u>11,585,034</u>	<u>11,887,745</u>
Net Position - Ending	<u>12,517,834</u>	<u>12,235,668</u>

Net position of the Library's governmental activities increased from a restated \$11,585,034 to \$12,517,834.

Revenues of \$4,199,389 exceeded expenses of \$3,258,051, resulting in an increase to net position in the current year of \$932,800.

Governmental Activities

In the current year, governmental net position increased \$932,800 or 8.1 percent. Expenses decreased by \$507,341 in the current year (\$3,266,589 in 2022 compared to \$3,773,930 in 2021) mainly as a result in the increase in the net pension asset and related items for IMRF. This decrease in expenses was offset by the overall increase in revenues of \$77,536, mainly due to increases in property taxes of \$41,412, in personal property replacement taxes of \$29,036, and in miscellaneous revenues of \$21,418.

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

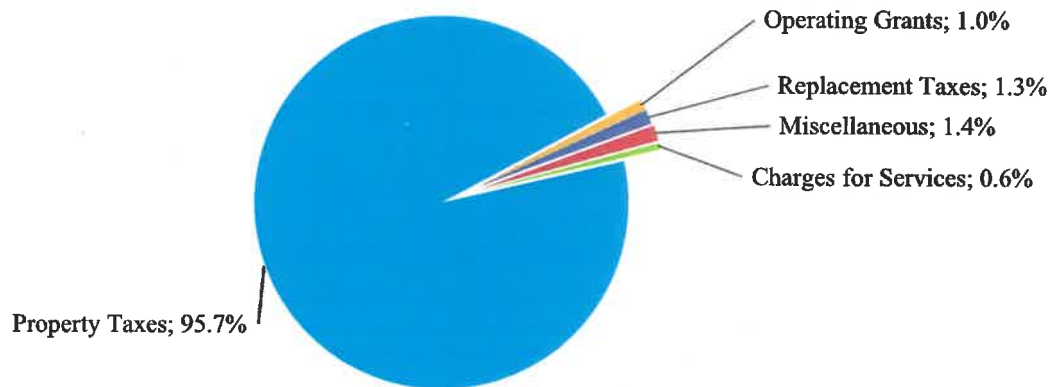
**Management's Discussion and Analysis
June 30, 2022**

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



The Library primarily relies on general revenues such as property taxes and personal property replacement taxes. In 2020, the Library abolished overdue fines which has affected desk revenue. The Library has implemented other means to replenish desk revenue by adding services with fees such as license sticker renewals.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds

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

As of the end of the current fiscal year, the governmental funds reported combined ending fund balances of \$8,430,363 which is 6.4 percent lower than last year's ending fund balance of \$9,010,988.

The General Fund reported a decrease of \$1,575,061 and included a transfer to the Special Reserve Fund of \$2,800,000. The Special Reserve Fund reported an increase of \$1,008,877, including the transfer from the General Fund of \$2,800,000. In the current year, total governmental fund balances decreased by \$580,625.

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Management's Discussion and Analysis
June 30, 2022**

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 lower than budgeted revenues. Actual revenues for the current year were \$3,909,683, compared to budgeted revenues of \$3,924,385. This resulted mainly from lower than expected interest income of \$95,723, offset by higher than expected replacement taxes of \$40,291 and miscellaneous of \$22,039.

The General Fund actual expenditures were lower than budgeted expenditures. Actual expenditures totaled \$3,726,446 while budgeted expenditures totaled \$4,035,020. This resulted primarily from lower than anticipated spending in all expenditure categories, except for restricted which was higher than budgeted by \$37,197.

CAPITAL ASSETS

The Library's net investment in capital assets for its governmental activities as of June 30, 2022 was \$4,418,792 (net of accumulated depreciation). This net investment in capital assets includes land, construction in progress, buildings and improvements, library materials, and equipment and furnishings.

	<u>Capital Assets - Net of Depreciation</u>	
	<u>2022</u>	<u>2021</u>
Land	\$ 535,528	535,528
Construction in Progress	2,009,318	141,387
Library Materials	828,255	926,691
Buildings and Improvements	959,682	1,059,421
Equipment and Furnishings	86,009	113,204
	<u>4,418,792</u>	<u>2,776,231</u>
Total	<u>4,418,792</u>	<u>2,776,231</u>

This year's additions to capital assets included:

Construction in Progress	\$ 1,867,931
Library Materials	<u>330,524</u>
	<u>2,198,455</u>

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

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Management's Discussion and Analysis
June 30, 2022**

Debt Administration

At year-end, the Library had total outstanding debt of \$995,000 as compared to \$— the previous year, an increase of 100.0 percent. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding	
	2022	2021
Debt Certificates	\$ 995,000	—

The District maintains an Aa1 rating from Moody’s for general obligation debt. This rating has not changed in the past five years. State statutes limit the amount of general obligation governmental entity may issue to 2.875 percent of its total assessed valuation. The current debt limit for the District is \$38,413,153.

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

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

The Library’s elected officials and staff considered many factors when setting the fiscal-year 2023 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.

After many years of thoughtful planning and responsible saving, the Library has budgeted for a 7.7M renovation. The renovation shall be primarily funded using the Library’s operational and special reserves. This funding strategy was intentional, so not to burden District taxpayers.

The renovation will focus on accessibility, functionality, and conveniences for our patrons. Project inclusions: family restrooms, rightsizing the Youth Services Department, creating a Teen space, adding more study rooms, installing a drive-up service window, creating an outdoor reading/programming space, enhancing RFID technology, optimizing sightlines/security, and improving IT infrastructure.

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

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Management's Discussion and Analysis
June 30, 2022**

REQUESTS FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

Fund Financial Statements

Governmental Funds

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

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Statement of Net Position
June 30, 2022**

See Following Page

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Statement of Net Position
June 30, 2022**

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 10,864,246
Receivables - Net of Allowances	
Property Taxes	1,944,767
Prepays	314,415
Total Current Assets	<u>13,123,428</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	2,544,846
Depreciable	6,751,346
Accumulated Depreciation	<u>(4,877,400)</u>
Total Capital Assets	4,418,792
Other Assets	
Net Pension Asset - IMRF	<u>2,983,324</u>
Total Noncurrent Assets	<u>7,402,116</u>
Total Assets	<u>20,525,544</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>280,240</u>
Total Assets and Deferred Outflows of Resources	<u>20,805,784</u>

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

	Governmental Activities
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 537,534
Accrued Payroll	57,682
Accrued Interest	16,415
Current Portion of Long-Term Debt	43,487
Total Current Liabilities	<u>655,118</u>
Noncurrent Liabilities	
Compensated Absences Payable	33,949
Total OPEB Liability - RBP	528,910
Debt Certificates Payable	960,000
Total Noncurrent Liabilities	<u>1,522,859</u>
Total Liabilities	<u>2,177,977</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	4,097,849
Deferred Items - IMRF	2,012,124
Total Deferred Inflows of Resources	<u>6,109,973</u>
Total Liabilities and Deferred Inflows of Resources	<u>8,287,950</u>
NET POSITION	
Net Investment in Capital Assets	3,423,792
Restricted	
Property Tax Levies	
IMRF	184,960
Social Security	132,029
Unrestricted	<u>8,777,053</u>
Total Net Position	<u>12,517,834</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, 2022**

	Expenses	Program Revenues			Net
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions	(Expenses)/ Revenues and Changes in Net Position
Governmental Activities					
Public Library	\$ 3,258,051	23,905	42,043	—	(3,192,103)
Interest and Fiscal Charges	8,538	—	—	—	(8,538)
Total Governmental Activities	3,266,589	23,905	42,043	—	(3,200,641)
		General Revenues			
		Taxes			
		Property Taxes			4,022,647
		Intergovernmental - Unrestricted			
		Replacement Taxes			53,649
		Interest (Loss)			(1,454)
		Miscellaneous			58,599
					<u>4,133,441</u>
		Change in Net Position			932,800
		Net Position - Beginning as Restated			<u>11,585,034</u>
		Net Position - Ending			<u><u>12,517,834</u></u>

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

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Balance Sheet
June 30, 2022**

	General	Capital Projects Special Reserve	Nonmajor	Totals
ASSETS				
Cash and Investments	\$ 5,203,269	5,205,027	455,950	10,864,246
Receivables - Net of Allowances				
Property Taxes	1,825,557	—	119,210	1,944,767
Prepays	136,988	177,427	—	314,415
Total Assets	7,165,814	5,382,454	575,160	13,123,428
LIABILITIES				
Accounts Payable	52,884	477,668	6,982	537,534
Accrued Payroll	57,682	—	—	57,682
Total Liabilities	110,566	477,668	6,982	595,216
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	3,846,660	—	251,189	4,097,849
Total Liabilities and Deferred Inflows of Resources	3,957,226	477,668	258,171	4,693,065
FUND BALANCES				
Nonspendable	136,988	177,427	—	314,415
Restricted	—	—	316,989	316,989
Committed	—	4,727,359	—	4,727,359
Unassigned	3,071,600	—	—	3,071,600
Total Fund Balances	3,208,588	4,904,786	316,989	8,430,363
Total Liabilities, Deferred Inflows of Resources and Fund Balances	7,165,814	5,382,454	575,160	13,123,428

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

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Reconciliation of Total Fund Balance to the Statement of Net Position
June 30, 2022**

Total Fund Balances	\$ 8,430,363
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.	4,418,792
A net pension asset is not considered to represent a financial resource and therefore is not reported in the funds. Net Pension Asset - IMRF	2,983,324
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	(1,731,884)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Compensated Absences Payable	(42,436)
Total OPEB Liability	(528,910)
Debt Certificates Payable	(995,000)
Accrued Interest Payable	(16,415)
Net Position of Governmental Activities	<u>12,517,834</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, 2022**

	General	Capital Projects Special Reserve	Nonmajor	Totals
Revenues				
Property Taxes	\$ 3,770,568	—	252,079	4,022,647
TIF Revenues	31,560	—	—	31,560
Replacement Taxes	50,291	—	3,358	53,649
Charges for Services	23,905	—	—	23,905
Grants and Donations	42,043	—	—	42,043
Interest Income (Loss)	(35,723)	31,327	2,942	(1,454)
Miscellaneous	27,039	—	—	27,039
Total Revenues	3,909,683	31,327	258,379	4,199,389
Expenditures				
Public Library	3,076,633	—	272,820	3,349,453
Capital Outlay	610,988	1,822,450	—	2,433,438
Debt Service				
Interest and Fiscal Charges	38,825	—	—	38,825
Total Expenditures	3,726,446	1,822,450	272,820	5,821,716
Excess (Deficiency) of Revenues Over (Under) Expenditures	183,237	(1,791,123)	(14,441)	(1,622,327)
Other Financing Sources (Uses)				
Debt Issuance	995,000	—	—	995,000
Premium on Debt Issuance	46,702	—	—	46,702
Transfers In	—	2,800,000	—	2,800,000
Transfers Out	(2,800,000)	—	—	(2,800,000)
	(1,758,298)	2,800,000	—	1,041,702
Net Change in Fund Balances	(1,575,061)	1,008,877	(14,441)	(580,625)
Fund Balances - Beginning	4,783,649	3,895,909	331,430	9,010,988
Fund Balances - Ending	3,208,588	4,904,786	316,989	8,430,363

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, 2022**

Net Change in Fund Balances	\$ (580,625)
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	2,198,455
Depreciation Expense	(555,894)
Disposals - Cost	(398,452)
Disposals - Accumulated Depreciation	398,452
An addition to a net pension asset is not considered to be an increase in a financial asset in the governmental funds.	
Change in Net Pension Asset - IMRF	1,447,560
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - IMRF	(694,776)
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	7,771
Change in Total OPEB Liability - RBP	121,724
Debt Issuance	(995,000)
Changes to accrued interest on long-term debt in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
	<u>(16,415)</u>
Changes in Net Position	<u><u>932,800</u></u>

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

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

REPORTING ENTITY

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

BASIS OF PRESENTATION

Government-Wide and Fund Financial Statements

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

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

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

Governmental Funds

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

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.

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide and Fund Financial Statements - Continued

Governmental Funds - Continued

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

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

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

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

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

Basis of Accounting

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

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting - Continued

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

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

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

Cash and Investments

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

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

Receivables

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

Prepays

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

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Capital Assets

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

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

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

Deferred Outflows/Inflows of Resources

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

Compensated Absences

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

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Net Position

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

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

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

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

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

BUDGETARY INFORMATION

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

- The Appropriation Ordinance is prepared in tentative form by the Treasurer and is made available for public inspection at least 30 days prior to final Board action. By the fourth Tuesday in September, a public hearing is held on the tentative Appropriation Ordinance to obtain taxpayer comments and pass the Ordinance in final form.
- The Board of Trustees may:
 - Adopt a supplemental Appropriation Ordinance for revenues which become available, or are estimated to become available, subsequent to the adoption of the annual Appropriation Ordinance.
 - After six months of the fiscal year, by two-thirds vote, transfer any appropriation item it anticipates being unexpended to any other appropriation item.
- The Library Board may accumulate and set apart, as reserve funds, for the purchase, construction, rental and/or repair of Library buildings and equipment, the unexpended balances of the proceeds annually received from taxes, not to exceed the statutory limits, provided the Library Board in its annual Appropriation specifies that a specific fund is to be or is being accumulated for this purpose.
- The Library District does not use the encumbrance method of accounting. Budgetary funds are controlled by an integrated budgetary accounting system, in accordance with various legal requirements which govern the Library District.

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

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

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

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

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

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

Deposits. At year-end, the carrying amount of the Library's deposits totaled \$6,405,768 and the bank balances totaled \$6,534,916.

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

Investment Type	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1-5
U.S. Agencies	\$ 368,984	368,984	—
Municipal Bonds	1,823,513	1,823,513	—
Illinois Metropolitan Investment Fund	965,139	965,139	—
Illinois Funds	900,842	900,842	—
Mutual Funds	400,000	400,000	—
	<u>4,458,478</u>	<u>4,458,478</u>	<u>—</u>

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

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

The Library has the following recurring fair value measurements as of June 30, 2022:

	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	\$ 368,984	—	368,984	—
Municipal Bonds	1,823,513	—	1,823,513	—
Equity Securities				
Mutual Funds	400,000	400,000	—	—
Total Investments by Fair Value Level	2,592,497	400,000	2,192,497	—
Investments Measured at the Net Asset Value (NAV)				
Illinois Metropolitan Investment Fund	965,139			
Illinois Funds	900,842			
Total Investments at the (NAV)	1,865,981			
Total Investments Measured at Fair Value	4,458,478			

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.

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.

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 AA+ by Standard & Poor's, the investments in IMET rated AA+ by Standard & Poor's and the Convenience Fund is not rated. The ratings for the U.S. treasury and municipal bonds are not available.

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration of Credit Risk - Continued

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. In addition to the securities and fair values listed above, the Library also has \$400,000 invested in mutual funds. 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 2021 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by DuPage County and are payable in two installments, on or about June 1 and September 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

INTERFUND TRANSFERS

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

Transfer In	Transfer Out	Amount
Special Reserve	General	<u>\$ 2,800,000</u>

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 535,528	—	—	535,528
Construction in Progress	141,387	1,867,931	—	2,009,318
	<u>676,915</u>	<u>1,867,931</u>	<u>—</u>	<u>2,544,846</u>
Depreciable Capital Assets				
Buildings and Improvements	4,278,474	—	—	4,278,474
Library Materials	2,013,497	330,524	398,452	1,945,569
Equipment and Furnishings	527,303	—	—	527,303
	<u>6,819,274</u>	<u>330,524</u>	<u>398,452</u>	<u>6,751,346</u>
Less Accumulated Depreciation				
Buildings and Improvements	3,219,053	99,739	—	3,318,792
Library Materials	1,086,806	428,960	398,452	1,117,314
Equipment and Furnishings	414,099	27,195	—	441,294
	<u>4,719,958</u>	<u>555,894</u>	<u>398,452</u>	<u>4,877,400</u>
Total Net Depreciable Capital Assets	<u>2,099,316</u>	<u>(225,370)</u>	<u>—</u>	<u>1,873,946</u>
Total Net Capital Assets	<u>2,776,231</u>	<u>1,642,561</u>	<u>—</u>	<u>4,418,792</u>

Depreciation expense of \$555,894 was charged to the public library function.

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT

Debt Certificates

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

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Limited Tax Debt Certificate of 2021 - Due in annual installments of \$35,000 to \$65,000 plus interest at 2.00% to 3.00% through January 1, 2042.	\$ —	995,000	—	995,000

Long-Term Liability Activity

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

Type of Debt	Beginning Balances as Restated	Additions	Deductions	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 50,207	2,270	10,041	42,436	8,487
Total OPEB Liability	650,634	—	121,724	528,910	—
Debt Certificates	—	995,000	—	995,000	35,000
	<u>700,841</u>	<u>997,270</u>	<u>131,765</u>	<u>1,566,346</u>	<u>43,487</u>

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

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Service Requirements to Maturity

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

Fiscal Year	Debt Certificates	
	Principal	Interest
2023	\$ 35,000	29,665
2024	40,000	25,800
2025	40,000	25,000
2026	40,000	24,200
2027	45,000	23,400
2028	45,000	22,500
2029	45,000	21,600
2030	45,000	20,700
2031	45,000	19,800
2032	50,000	18,450
2033	50,000	16,950
2034	50,000	15,450
2035	50,000	13,950
2036	55,000	12,450
2037	55,000	10,800
2038	55,000	9,150
2039	60,000	7,500
2040	60,000	5,700
2041	65,000	3,900
2042	65,000	975
	<u>995,000</u>	<u>327,940</u>

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Legal Debt Margin

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

Assessed Valuation - 2021	<u>\$ 1,336,109,673</u>
Legal Debt Limit - 2.875% of Assessed Value	38,413,153
Amount of Debt Applicable to Limit	
Debt Certificates	<u>995,000</u>
Legal Debt Margin	<u><u>37,418,153</u></u>

NET POSITION CLASSIFICATION

Net investment in capital assets was comprised of the following as of June 30, 2022:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 4,418,792
Less Capital Related Debt:	
General Obligation Limited Tax Debt Certificate of 2021	<u>(995,000)</u>
Net Investment in Capital Assets	<u><u>3,423,792</u></u>

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS

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

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

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

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

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

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.

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

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	\$ 136,988	177,427	—	314,415
Restricted				
IMRF	—	—	184,960	184,960
Social Security	—	—	132,029	132,029
	—	—	316,989	316,989
Committed				
Capital Projects	—	4,727,359	—	4,727,359
Unassigned	3,071,600	—	—	3,071,600
Total Fund Balances	3,208,588	4,904,786	316,989	8,430,363

NET POSITION RESTATEMENT

Beginning net position was restated due to the implementation of GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The following is a summary of the net position as originally reported and as restated:

Net Position	As Reported	As Restated	(Decrease)
Governmental Activities	\$ 12,235,668	11,585,034	(650,634)

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.

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 4 - OTHER INFORMATION - Continued

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.

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

Plan Descriptions

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

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

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

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

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

Plan Membership. As of December 31, 2021, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	63
Inactive Plan Members Entitled to but not yet Receiving Benefits	38
Active Plan Members	<u>37</u>
Total	<u><u>138</u></u>

Contributions. As set by statute, the Library's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended June 30, 2022, the Library's contribution was 6.07% of covered payroll.

Net Pension (Asset). The Library's net pension (asset) was measured as of December 31, 2021. The total pension liability used to calculate the net pension (asset) was determined by an actuarial valuation as of that date.

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2021, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	3.25%
Inflation	2.25%

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

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

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	(0.85%)
Domestic Equities	37.00%	2.85%
International Equities	18.00%	3.85%
Real Estate	9.00%	4.05%
Blended	7.00%	0.70% - 4.80%
Cash and Cash Equivalents	1.00%	(1.45%)

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 (asset) to changes in the discount rate. The table below presents the net pension (asset) of the Library calculated using the discount rate as well as what the Library's net pension (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 (Asset)	\$ (1,509,789)	(2,983,324)	(4,165,875)

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension (Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset) (A) - (B)
Balances at December 31, 2020	\$ 12,651,348	14,187,112	(1,535,764)
Changes for the Year:			
Service Cost	193,144	—	193,144
Interest on the Total Pension Liability	895,886	—	895,886
Difference Between Expected and Actual Experience of the Total Pension Liability	239,194	—	239,194
Changes of Assumptions	—	—	—
Contributions - Employer	—	139,559	(139,559)
Contributions - Employees	—	88,063	(88,063)
Net Investment Income	—	2,461,766	(2,461,766)
Benefit Payments, Including Refunds of Employee Contributions	(781,751)	(781,751)	—
Other (Net Transfer)	—	86,396	(86,396)
Net Changes	546,473	1,994,033	(1,447,560)
Balances at December 31, 2021	13,197,821	16,181,145	(2,983,324)

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

For the year ended June 30, 2022, the Library recognized pension revenue of \$635,315. At June 30, 2022, the Library reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

LISLE LIBRARY DISTRICT
LISLE, ILLINOIS

Notes to the Financial Statements
June 30, 2022

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	\$ 233,366	(113)	233,253
Change in Assumptions	—	(51,536)	(51,536)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(1,960,475)	(1,960,475)
Total Expense to be Recognized in Future Periods	233,366	(2,012,124)	(1,778,758)
 Pension Contributions Made Subsequent to the Measurement Date	 46,874	 —	 46,874
 Total Deferred Amounts Related to IMRF	 280,240	 (2,012,124)	 (1,731,884)

\$46,874 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, 2023. 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 (Inflows) of Resources
2023	\$ (321,202)
2024	(684,012)
2025	(483,512)
2026	(290,032)
2027	—
Thereafter	—
Total	<u>(1,778,758)</u>

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

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

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

Plan Membership. As of June 30, 2022, the measurement date, the following employees were covered by the benefit terms:

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

Total OPEB Liability

The Library’s total OPEB liability was measured as of June 30, 2022, and was determined by an actuarial valuation as of June 30, 2022.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	2.50%
Discount Rate	3.54%
Healthcare Cost Trend Rates	7.0% for 2022, decreasing to an ultimate rate of 5.0% for 2032 and later years.
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees.

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

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

Mortality rates were based on PubG-2010(B) Improved Generationally using MP-2020 Improvement Rates, weighted per IMRF Experience Study Report dated December 14, 2020; Age 83 for Males, Age87 for Females.

Change in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at June 30, 2021	\$ 650,634
Changes for the Year:	
Service Cost	4,268
Interest on the Total OPEB Liability	13,723
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	—
Changes of Assumptions or Other Inputs	(109,094)
Benefit Payments	(30,621)
Net Changes	<u>(121,724)</u>
Balance at June 30, 2022	<u>528,910</u>

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

The discount rate used to measure the total pension liability was 3.54%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB Liability	\$ 602,051	528,910	469,259

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Notes to the Financial Statements
June 30, 2022**

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

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

		Healthcare Cost Trend Rates		
	1% Decrease (Varies)	decreasing to (Varies)	1% Increase (Varies)	
Total OPEB Liability	\$ 468,194	528,910	602,185	

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

Per GASB Statement No. 75, under the Alternative Measurement Method, changes in Total OPEB Liability are immediately recognized as expense, resulting in no deferred outflows of resources or deferred inflows of resources related to OPEB. For the year ended June 30, 2022, the Library recognized OPEB revenue of \$91,103.

REQUIRED SUPPLEMENTARY INFORMATION

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

Schedule of Employer Contributions
Illinois Municipal Retirement Fund

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

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

Budgetary Comparison Schedules
General Fund

Notes to the Required Supplementary Information

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

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Illinois Municipal Retirement Fund
Schedule of Employer Contributions
June 30, 2022**

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%
2021	155,052	155,052	—	1,949,407	7.95%
2022	117,469	117,469	—	1,933,780	6.07%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	22 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

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

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Illinois Municipal Retirement Fund
Schedule of Changes in the Employer's Net Pension Liability/(Asset)
June 30, 2022**

	<u>12/31/2014</u>
Total Pension Liability	
Service Cost	\$ 205,949
Interest	682,924
Changes in Benefit Terms	(179,567)
Differences Between Expected and Actual Experience	442,348
Change of Assumptions	—
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. Information for additional years will be displayed as it becomes available.

12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021
192,393	198,379	201,154	195,943	213,339	200,268	193,144
731,221	769,533	795,236	823,454	844,588	867,136	895,886
131,639	(15,995)	444,594	42,065	(8,051)	—	—
11,769	(12,132)	(370,460)	312,125	—	244,782	239,194
—	—	—	—	—	(162,620)	—
(573,186)	(517,799)	(706,518)	(676,856)	(747,496)	(717,169)	(781,751)
493,836	421,986	364,006	696,731	302,380	432,397	546,473
9,940,012	10,433,848	10,855,834	11,219,840	11,916,571	12,218,951	12,651,348
10,433,848	10,855,834	11,219,840	11,916,571	12,218,951	12,651,348	13,197,821
417,559	407,454	393,950	181,804	233,656	174,420	139,559
80,511	84,258	85,399	87,687	89,769	89,192	88,063
47,016	658,956	1,838,864	(752,990)	2,139,555	1,873,272	2,461,766
(573,186)	(517,799)	(706,518)	(676,856)	(747,496)	(717,169)	(781,751)
139,110	46,551	(73,706)	238,133	113,113	91,923	86,396
111,010	679,420	1,537,989	(922,222)	1,828,597	1,511,638	1,994,033
9,440,680	9,551,690	10,231,110	11,769,099	10,846,877	12,675,474	14,187,112
9,551,690	10,231,110	11,769,099	10,846,877	12,675,474	14,187,112	16,181,145
882,158	624,724	(549,259)	1,069,694	(456,523)	(1,535,764)	(2,983,324)
91.55%	94.25%	104.90%	91.02%	103.74%	112.14%	122.60%
1,789,131	1,844,038	1,897,760	1,948,600	1,994,862	1,982,046	1,935,635
49.31%	33.88%	(28.94%)	54.90%	(22.88%)	(77.48%)	(154.13%)

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Retiree Benefit Plan
Schedule of Changes in the Employer's Total OPEB Liability
June 30, 2022**

	<u>06/30/22</u>
Total OPEB Liability	
Service Cost	\$ 4,268
Interest	13,723
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	—
Change of Assumptions or Other Inputs	(109,094)
Benefit Payments	<u>(30,621)</u>
Net Change in Total OPEB Liability	(121,724)
Total OPEB Liability - Beginning	<u>650,634</u>
Total OPEB Liability - Ending	<u><u>528,910</u></u>
Covered-Employee Payroll	\$ 1,948,335
Total OPEB Liability as a Percentage of Covered-Employee Payroll	27.15%

Notes:

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

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

**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, 2022**

	Budget		Actual
	Original	Final	
Revenues			
Property Taxes	\$ 3,775,885	3,775,885	3,770,568
TIF Revenues	30,000	30,000	31,560
Replacement Taxes	10,000	10,000	50,291
Charges for Services	8,500	8,500	23,905
Grants and Donations	35,000	35,000	42,043
Interest Income (Loss)	60,000	60,000	(35,723)
Miscellaneous	5,000	5,000	27,039
Total Revenues	3,924,385	3,924,385	3,909,683
Expenditures			
Public Library			
Employee Costs	2,572,000	2,572,000	2,395,940
Building Costs	257,610	257,610	218,961
Operating Costs	174,800	174,800	156,751
Insurance	49,435	49,435	47,363
Contractual Services	165,600	165,600	132,541
Personnel Development	16,525	16,525	7,095
Programs	36,000	36,000	31,903
Restricted	35,000	35,000	72,197
Contingency	25,000	25,000	13,882
Capital Outlay	703,050	703,050	610,988
Debt Service			
Interest and Fiscal Charges	—	—	38,825
Total Expenditures	4,035,020	4,035,020	3,726,446
Excess (Deficiency) of Revenues Over (Under) Expenditures	(110,635)	(110,635)	183,237
Other Financing Sources (Uses)			
Debt Issuance	1,000,000	1,000,000	995,000
Premium on Debt Issuance	—	—	46,702
Transfers Out	(2,800,000)	(2,800,000)	(2,800,000)
	(1,800,000)	(1,800,000)	(1,758,298)
Net Change in Fund Balance	(1,910,635)	(1,910,635)	(1,575,061)
Fund Balance - Beginning			4,783,649
Fund Balance - Ending			3,208,588

OTHER SUPPLEMENTARY INFORMATION

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

Such statements and schedules include:

Budgetary Comparison Schedules - Major Governmental Fund

Combining Statements - Nonmajor Governmental Funds

Budgetary Comparison Schedules - Nonmajor Governmental Funds

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

Illinois Municipal Retirement Fund

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

Social Security Fund

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

CAPITAL PROJECTS FUND

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

Special Reserve Fund

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

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Special Reserve - Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2022**

	Budget		Actual
	Original	Final	
Revenues			
Interest Income	\$ 31,500	31,500	31,327
Expenditures			
Capital Outlay	5,865,000	5,865,000	1,822,450
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,833,500)	(5,833,500)	(1,791,123)
Other Financing Sources			
Transfers In	2,800,000	2,800,000	2,800,000
Net Change in Fund Balance	<u>(3,033,500)</u>	<u>(3,033,500)</u>	1,008,877
Fund Balance - Beginning			<u>3,895,909</u>
Fund Balance - Ending			<u><u>4,904,786</u></u>

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2022**

	Special Revenue		
	Illinois Municipal Retirement	Social Security	Totals
ASSETS			
Cash and Investments	\$ 229,666	226,284	455,950
Receivables - Net of Allowances			
Property Taxes	38,046	81,164	119,210
Total Assets	267,712	307,448	575,160
LIABILITIES			
Accounts Payable	2,585	4,397	6,982
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	80,167	171,022	251,189
Total Liabilities and Deferred Inflows of Resources	82,752	175,419	258,171
FUND BALANCES			
Restricted	184,960	132,029	316,989
Total Liabilities, Deferred Inflows of Resources and Fund Balances	267,712	307,448	575,160

**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, 2022**

	Special Revenue		
	Illinois		
	Municipal Retirement	Social Security	Totals
Revenues			
Property Taxes	\$ 81,829	170,250	252,079
Replacement Taxes	2,902	456	3,358
Interest Income	1,570	1,372	2,942
Total Revenues	86,301	172,078	258,379
Expenditures			
Public Library			
Employee Costs	116,348	156,472	272,820
Net Change in Fund Balances	(30,047)	15,606	(14,441)
Fund Balances - Beginning	215,007	116,423	331,430
Fund Balances - Ending	184,960	132,029	316,989

**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, 2022**

	Budget		Actual
	Original	Final	
Revenues			
Property Taxes	\$ 80,800	80,800	81,829
Replacement Taxes	500	500	2,902
Interest Income	2,500	2,500	1,570
Total Revenues	83,800	83,800	86,301
Expenditures			
Public Library			
Employee Costs	130,000	130,000	116,348
Net Change in Fund Balance	(46,200)	(46,200)	(30,047)
Fund Balance - Beginning			215,007
Fund Balance - Ending			184,960

**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, 2022**

	Budget		Actual
	Original	Final	
Revenues			
Property Taxes	\$ 169,680	169,680	170,250
Replacement Taxes	90	90	456
Interest Income	2,000	2,000	1,372
Total Revenues	<u>171,770</u>	<u>171,770</u>	<u>172,078</u>
Expenditures			
Public Library			
Employee Costs	<u>178,000</u>	<u>178,000</u>	<u>156,472</u>
Net Change in Fund Balance	<u>(6,230)</u>	<u>(6,230)</u>	15,606
Fund Balance - Beginning			<u>116,423</u>
Fund Balance - Ending			<u>132,029</u>

SUPPLEMENTAL SCHEDULES

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**General Governmental Revenues by Source - Last Ten Fiscal Years
June 30, 2022**

See Following Page

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**General Governmental Revenues by Source - Last Ten Fiscal Years
June 30, 2022**

	2013	2014	2015
Revenues			
Property Taxes	\$ 4,399,293	4,497,718	4,620,777
TIF Revenue	—	41,779	44,926
Replacement Taxes	17,457	18,297	19,341
Charges for Services	56,530	61,736	55,238
Grants and Donations	58,523	35,630	35,700
Interest	86,032	84,720	66,382
Miscellaneous	2,444	9,342	15,496
Total Revenues	4,620,279	4,749,222	4,857,860

Data Source: Library Records

2016	2017	2018	2019	2020	2021	2022
4,728,861	4,868,951	4,868,674	4,355,579	4,138,681	3,981,235	4,022,647
45,899	45,454	42,866	50,982	34,509	32,563	31,560
17,621	19,763	16,387	17,728	19,405	24,613	53,649
57,937	54,836	47,645	42,639	19,417	9,369	23,905
21,972	520	22,419	36,763	35,630	35,630	42,043
66,889	68,001	104,938	249,427	214,443	33,825	(1,454)
4,477	580	4,103	—	—	4,618	27,039
4,943,656	5,058,105	5,107,032	4,753,118	4,462,085	4,121,853	4,199,389

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**General Governmental Expenditures by Function - Last Ten Fiscal Years
June 30, 2022**

	2013	2014	2015
Expenditures			
Employee Costs	\$ 2,717,216	2,970,511	2,941,909
Building Costs	203,852	182,594	207,265
Operating Costs	155,719	197,077	192,354
Contractual Services	155,327	194,929	183,069
Restricted	29,085	27,293	35,630
Contingency	11,978	8,023	779
Capital Outlay	1,047,641	1,084,963	594,266
Debt Service			
Interest and Fiscal Charges	—	—	—
Total Expenditures	4,320,818	4,665,390	4,155,272

Data Source: Library Records

2016	2017	2018	2019	2020	2021	2022
2,921,243	2,993,256	3,000,285	2,750,189	2,788,329	2,732,690	2,668,760
220,308	267,694	256,337	238,812	228,250	228,473	218,961
176,770	191,721	177,576	94,216	112,404	144,738	156,751
162,699	178,534	133,927	174,265	198,079	215,620	218,902
35,629	21,972	22,131	85,358	85,630	35,647	72,197
11,238	—	1,926	16,260	17,850	—	13,882
615,573	633,858	651,027	855,297	913,210	833,860	2,433,438
—	—	—	—	—	—	38,825
4,143,460	4,287,035	4,243,209	4,214,397	4,343,752	4,191,028	5,821,716

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Schedule of Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections
Last Ten Tax Levy Years
June 30, 2022**

	2012	2013	2014
Assessed Valuations	\$ 1,117,148,231	1,067,561,614	1,073,019,852
Tax Rates			
General	0.3583	0.4005	0.3874
Audit	0.0007	0.0003	—
Building Maintenance	0.0074	0.0038	0.0084
IMRF	0.0229	0.0190	0.0312
Social Security	0.0123	0.0095	0.0163
Liability Insurance	0.0002	0.0001	—
Tort Judgement	0.0004	0.0004	—
Workers' Compensation	0.0008	0.0002	—
Unemployment	0.0005	0.0001	—
Total Tax Rates	0.4035	0.4339	0.4433
Tax Extensions			
General	4,002,742	4,275,584	4,156,879
Audit	7,820	3,203	—
Building Maintenance	82,669	40,567	90,134
IMRF	255,827	202,837	334,782
Social Security	137,409	101,418	174,902
Liability Insurance	2,234	1,068	—
Tort Judgement	4,469	4,270	—
Workers' Compensation	8,937	2,135	—
Unemployment	5,586	1,068	—
Total Tax Extensions	4,507,693	4,632,150	4,756,697
Collections	4,497,696	4,620,456	4,728,758
Percent Collected	99.78%	99.75%	99.41%

Data Source: Office of the County Clerk

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

2015	2016	2017	2018	2019	2020	2021
1,105,409,779	1,178,835,794	1,207,428,945	1,243,518,289	1,267,612,883	1,321,712,761	1,336,109,673
0.3963	0.3689	0.3242	0.3190	0.2927	0.2857	0.2879
—	—	—	—	—	—	—
0.0110	0.0116	0.0126	—	—	—	—
0.0202	0.0187	0.0130	0.0041	0.0092	0.0062	0.0060
0.0115	0.0148	0.0113	0.0102	0.0126	0.0129	0.0128
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
0.4390	0.4140	0.3611	0.3333	0.3145	0.3048	0.3067
4,380,739	4,348,725	3,914,485	3,966,823	3,710,303	3,776,133	3,846,659
—	—	—	—	—	—	—
121,595	136,745	152,136	—	—	—	—
223,293	220,442	156,966	50,984	116,620	81,946	80,167
127,122	174,468	136,439	126,839	159,719	170,501	171,022
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4,852,749	4,880,380	4,360,026	4,144,646	3,986,642	4,028,580	4,097,848
4,846,648	4,868,913	4,353,359	4,138,681	3,981,235	4,022,196	2,153,081
99.87%	99.77%	99.85%	99.86%	99.86%	99.84%	52.54%

**LISLE LIBRARY DISTRICT
LISLE, ILLINOIS**

**Long-Term Debt Requirements
General Obligation Limited Tax Debt Certificate of 2021
June 30, 2022**

Date of Issue	September 15, 2021
Date of Maturity	January 1, 2042
Authorized Issue	\$995,000
Denomination of Bonds	\$5,000
Interest Rate	2.00% - 3.00%
Interest Dates	July 1 and January 1
Principal Maturity Date	January 1
Payable at	Amalgamated Bank of Chicago, IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jul. 1	Amount	Jan. 1	Amount
2023	\$ 35,000	29,665	64,665	2022	16,415	2023	13,250
2024	40,000	25,800	65,800	2023	12,900	2024	12,900
2025	40,000	25,000	65,000	2024	12,500	2025	12,500
2026	40,000	24,200	64,200	2025	12,100	2026	12,100
2027	45,000	23,400	68,400	2026	11,700	2027	11,700
2028	45,000	22,500	67,500	2027	11,250	2028	11,250
2029	45,000	21,600	66,600	2028	10,800	2029	10,800
2030	45,000	20,700	65,700	2029	10,350	2030	10,350
2031	45,000	19,800	64,800	2030	9,900	2031	9,900
2032	50,000	18,450	68,450	2031	9,225	2032	9,225
2033	50,000	16,950	66,950	2032	8,475	2033	8,475
2034	50,000	15,450	65,450	2033	7,725	2034	7,725
2035	50,000	13,950	63,950	2034	6,975	2035	6,975
2036	55,000	12,450	67,450	2035	6,225	2036	6,225
2037	55,000	10,800	65,800	2036	5,400	2037	5,400
2038	55,000	9,150	64,150	2037	4,575	2038	4,575
2039	60,000	7,500	67,500	2038	3,750	2039	3,750
2040	60,000	5,700	65,700	2039	2,850	2040	2,850
2041	65,000	3,900	68,900	2040	1,950	2041	1,950
2042	65,000	975	65,975	2041	975	2042	—
	<u>995,000</u>	<u>327,940</u>	<u>1,322,940</u>		<u>166,040</u>		<u>161,900</u>

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, 2021 to June 30, 2022;
2. The audit was conducted by Lauterbach & Amen, LLP, certified public accountants;
3. The audit report is available for inspection at the Lisle Library District, 777 Front Street, Lisle, Illinois during regular operating hours. See lislelibrary.org for hours and digital version of audit.

Jenny Norton, Treasurer of the LLD Board of Trustees
Lisle Library District

DRAFT

STATE OF ILLINOIS)
) SS
COUNTY OF DUPAGE)

CERTIFICATE OF AUTHENTICITY

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

I do further certify that the attached is a true and correct copy of that certain Levy Ordinance levying and assessing taxes for said Lisle Library District for the fiscal year beginning July 1, 2022, which was adopted by said Board of Trustees at a meeting of said Board of Trustees held on November 16, 2022.

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

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said Lisle Library District, DuPage County, Illinois, at Lisle, Illinois this 16th day of November, 2022.

Karen Larson
Secretary, Board of Library Trustees
Lisle Library District
DuPage County, Illinois

ORDINANCE 22-06
TAX LEVY ORDINANCE

AN ORDINANCE LEVYING TAXES FOR CORPORATE PURPOSES FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023, FOR THE LISLE LIBRARY DISTRICT, OF DUPAGE COUNTY, ILLINOIS.¹

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

Section 1: Ordinance 22-04 (Budget and Appropriation Ordinance) is incorporated by reference.

Section 2: A tax for the following sums of money, or as much as thereof as may be authorized by law, to defray all expenses and liabilities of the Lisle Library District be and the same is hereby levied for the purposes specified against all taxable property in the Lisle Library District for the fiscal year commencing on the 1st day of July, 2022, and ending on the 30th day of June, 2023.

1. CORPORATE FUND		AMOUNT APPROPRIATED	AMOUNT LEVIED
EXPENDITURES			
A.	EMPLOYEE COSTS		
	Salaries	\$2,350,000.00	\$2,295,000.00
	Health Ins/Unemployment	\$350,000.00	\$314,000.00
		\$2,700,000.00	\$2,609,000.00
B.	BUILDING COSTS		
	Internet/INET	\$8,200.00	\$7,200.00
	Utilities	\$97,500.00	\$79,750.00
	Maint. Contracts	\$105,500.00	\$94,500.00
	Maint. Repairs	\$120,000.00	\$80,000.00
	Rubbish Removal	\$5,000.00	\$4,000.00
		\$336,200.00	\$265,450.00

¹ Note to taxpayers:

- This Tax Levy Ordinance relates to Library District taxes to be reflected on DuPage County real estate tax bills to be sent in May, 2023.
- The real estate tax revenue generated by this Tax Levy Ordinance will be received by the Library District in 2023.
- Reference in this Tax Levy Ordinance to the Library District's 2022-2023 fiscal year simply complies with state laws applicable to Library Districts.

CORPORATE FUND (cont.)		AMOUNT APPROPRIATED	AMOUNT LEVIED
C.	OPERATING COSTS		
	Postage/Shipping	\$15,000.00	\$14,300.00
	Printing	\$20,000.00	\$18,000.00
	Supplies/Processing	\$80,000.00	\$77,800.00
	Bank/Notices	\$8,500.00	\$8,200.00
	Local Travel	\$600.00	\$500.00
		\$124,100.00	\$118,800.00
D.	INSURANCE COSTS		
	Fidelity Bond	\$2,400.00	\$2,100.00
	Prop. Damage (All Peril)	\$55,000.00	\$46,000.00
	Notary Bond	\$600.00	\$225.00
	Workers Comp	\$8,500.00	\$7,000.00
		\$66,500.00	\$55,325.00
E.	CONTRACTUAL COSTS		
	Legal Services	\$25,000.00	\$15,000.00
	Collection Agency	\$700.00	\$700.00
	Outsrc Acc/HR/Outsrc IT	\$160,000.00	\$146,300.00
	Investment Agency	\$8,000.00	\$7,500.00
	Acct Software	\$6,000.00	\$5,200.00
	Audit	\$12,000.00	\$9,200.00
	Payroll	\$8,500.00	\$7,900.00
		\$220,200.00	\$191,800.00
F.	PERSONNEL DEVELOPMENT		
	Staff Dues/Conf	\$14,000.00	\$13,400.00
	Memorial/Recog	\$5,000.00	\$0.00
	In-Service Day	\$3,000.00	\$2,500.00
	Cont. Ed	\$7,000.00	\$6,500.00
	Trustee Dues/Conf/Train	\$4,000.00	\$3,525.00
		\$33,000.00	\$25,925.00
G.	EQUIPMENT		
	Polaris	\$60,000.00	\$55,000.00
	Technology	\$60,000.00	\$50,000.00
	Facility	\$15,000.00	\$10,000.00
	Minor Equip	\$4,000.00	\$3,500.00
	Other Fac Maint/Repairs	\$25,000.00	\$22,000.00
		\$164,000.00	\$140,500.00

CORPORATE FUND (cont.)		AMOUNT APPROPRIATED	AMOUNT LEVIED
H.	LIBRARY MATERIALS		
	Books	\$250,000.00	\$235,700.00
	Databases	\$150,000.00	\$132,000.00
	Doc Delivery/ILLs	\$25,500.00	\$24,500.00
	Audio/Visual	\$200,000.00	\$180,000.00
	Periodicals	\$42,000.00	\$39,000.00
		\$667,500.00	\$611,200.00
I.	PROGRAMS		
	Lib-Wide Programs	\$30,000.00	\$25,000.00
	Com Rel/Supplies	\$20,000.00	\$15,000.00
		\$50,000.00	\$40,000.00
J.	OTHER EXPENSES		
	Gifts (if gifts are received)	\$20,000.00	\$0.00
	Per Capita Grant (per State if received)	\$45,000.00	\$0.00
		\$65,000.00	\$0.00
K.	DEBT CERTIFICATE	\$67,000.00	\$66,000.00
L.	CONTINGENCY	\$30,000.00	\$0.00
Corporate Fund appropriation subtotal		\$4,523,500.00	
Levied for the foregoing expenses from the General Public Library Tax			\$4,124,000.00
	Transfer to Special Reserve	\$1,100,000.00	\$0.00
Total Corporate Appropriation		\$5,623,500.00	
Appropriated from other sources within fund		\$1,499,500.00	
2. IMRF (Illinois Municipal Retirement Fund)			
		\$100,000.00	
Levied for the foregoing expense of Illinois Municipal Retirement Fund from a Special Tax in addition to all other taxes levied by the District			\$0.00
Appropriated from other sources within fund		\$100,000.00	

	AMOUNT APPROPRIATED	AMOUNT LEVIED
3. FICA FUND (Federal Insurance Contributions Act)	\$185,000.00	
Levied for the foregoing expense of Social Security from Special Tax in addition to all other taxes levied by the District		\$173,000.00
Appropriated from other sources within fund	\$12,000.00	
4. SPECIAL RESERVE FUND	\$5,940,000.00	
		\$0.00
Appropriated from other sources within fund	\$5,940,000.00	
SUMMARY:		
Total Appropriation	\$11,848,500.00	
Appropriated from other sources	\$7,551,500.00	
Levied as the General Public Library Tax		\$4,124,000.00
Levied as Special Fund Taxes		\$173,000.00
TOTAL LEVY		\$4,297,000.00

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

ADOPTED and approved November 16, 2022, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

 Marjorie Bartelli
 President, Board of Library Trustees
 Lisle Library District

Passed and filed in my office November 16, 2022.

 Karen Larson
 Secretary, Board of Library Trustees
 Lisle Library District

STATE OF ILLINOIS)
) SS
COUNTY OF DUPAGE)

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

I, Marjorie Bartelli, certify that I am the duly presiding officer of the Lisle Library District, DuPage County, Illinois, and I certify that the attached ORDINANCE 22-06 (tax levy) was adopted in compliance with the Truth in Taxation Law, 35 ILCS 200/18-55 et seq., i.e.:

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

This Certificate applies to the 2022 levy.

Marjorie Bartelli
President, Board of Library Trustees
Lisle Library District
DuPage County, Illinois

Date signed: November 16, 2022

Chicago Tribune

Booked for the Day Book Group
Mon 10/3/22 11:00 am to 12:00 pm
Lisle Library District
777 Front St.LisleIL
<https://bit.ly/3LKF3pr>

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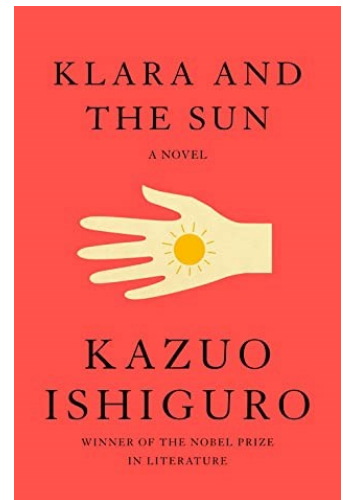
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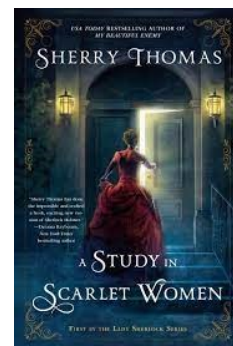
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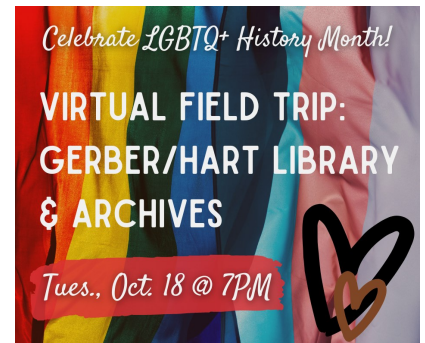
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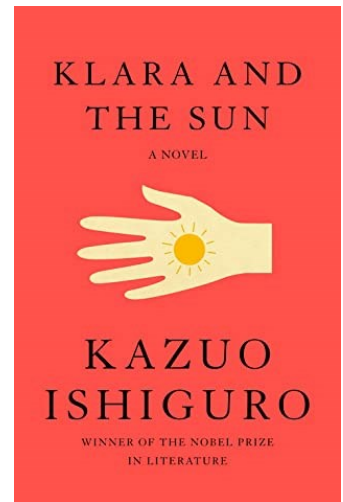


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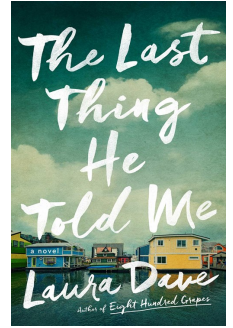
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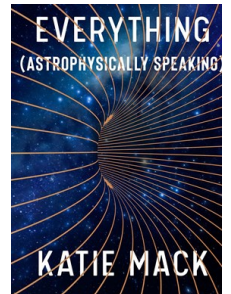
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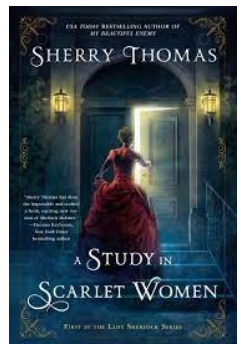
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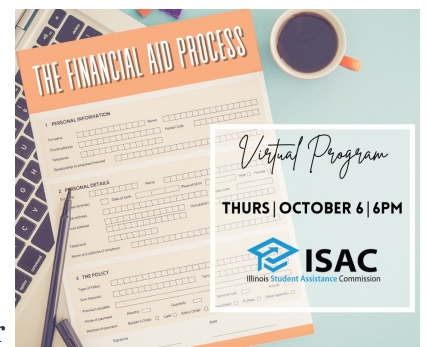
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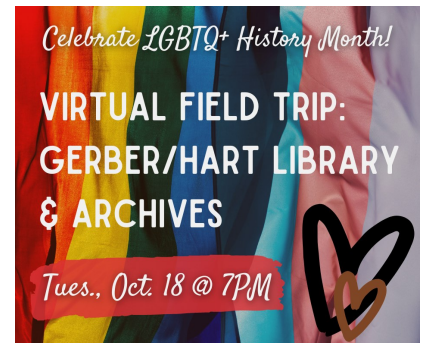
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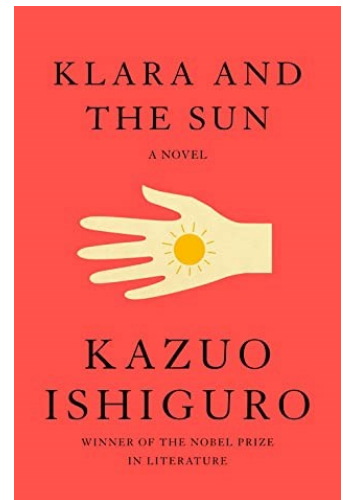
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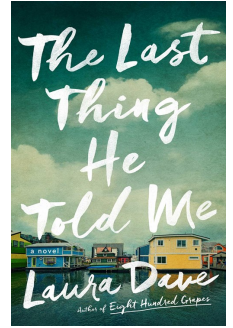


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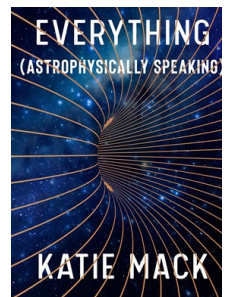
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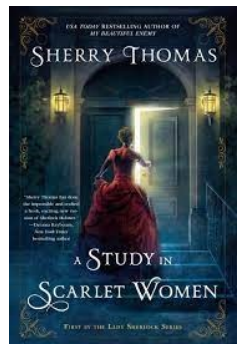
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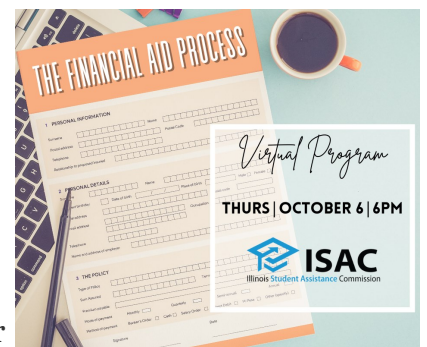
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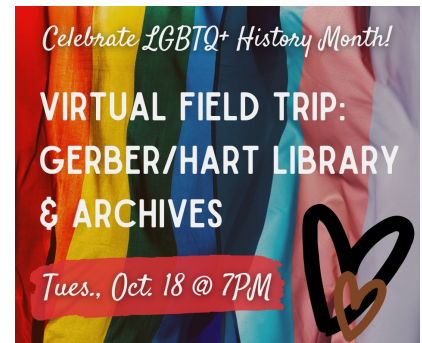
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