

**Fox River Valley Public Library District
Board of Trustees Meeting**

**November 19, 2019
7:00 PM**

AGENDA

**Dundee Library Meeting Room
555 Barrington Avenue
East Dundee, IL 60118**

Call to Order—President Richard V. Corbett

Pledge of Allegiance

Roll Call – Secretary Nikki Kuhlman

Public Comment

The Board, recognizing its responsibilities to conduct business in an orderly and efficient manner, asks that anyone wishing to address the Board sign in on the Public Comment sheet prior to the start of the meeting by name, town, and organization (if applicable).

President’s Report—President Corbett

- **December Meeting**
- **Correspondence**
- **Officer Reports**
 - **Kristina Weber, Vice President**
 - **Nikki Kuhlman, Secretary**
 - **Brian Lindholm, Treasurer**
- **Trustee Liaison Reports**
 - **Mike Tennis – Facilities**
 - **Chris Evans – Bylaws and Policy**
 - **Dave Nutt – Community Engagement**

Director’s Report—Director Lauren Rosenthal

- **Performance Goals Dashboard**
- **Per Capita Grant Requirement – Trustee Facts File Chapters 11-14 and Appendices –Assistant Director Heather Zabski**
- **Per Capita Grant Requirement: Personnel – Director Rosenthal**
- **Fine Free Presentation – Director Rosenthal**
- **Department Reports**
- **Dashboard**

A. Consent Agenda

Exhibit A.1 Items to be included in Consent Agenda

- A.1.a Minutes from October 15, 2019 Board of Trustees Meeting**
- A.1.b Check/Voucher Register – AP & Payroll Complete for October 2019 totaling \$275,732.60**
- A.1.c Monthly Financial Report for October 2019**
- A.1.d Revenue Summary – All Funds Combined – Budget v Actual Revenues**

- A.1.e Revenue Summary – All Funds Combined by Period
- A.1.f Expenditure Summary – All Funds Combined – Budget v Actual Expenses
- A.1.g Expenditure Summary – All Funds Combined – Budget v Actual Expenses by Location
- A.1.h Expenditure Summary – All Funds Combined by Period
- A.1.i Balance Sheet for October 2019
- A.1.j Ehlers Account Statement for October 2019
- A.1.k Ordinance 2019-16 Library Holiday Closings for 2020

B. Unfinished Business - none

C. New Business

- Exhibit C.1 Ordinance 2019-17 Tax Levy
- Exhibit C.2 Purchase of Replacement PCs
- Exhibit C.3 Annual Treasurer’s Report
- Exhibit C.4 Accept Comprehensive Annual Financial Report (CAFR)
- Exhibit C.5 Per Capita Grant Application – Discussion Only
- Exhibit C.6 Elimination of Late Fees

Board Discussion (Trustee questions, future agenda items, etc.)

Executive Session 5 ILCS 120/2

The President may entertain a motion to enter into Executive Session in accordance with the Illinois Open Meetings Act (5 ILCS 120 Section 2) and will announce the purpose of the executive session. Prior to adjourning to Executive Session, the President will inform the public in attendance whether a vote will follow the session.

Adjournment

Director's Report

October 2019

In early October I hosted a RAILS webinar showing how our Library uses OpenGov for the Dashboard and Community Surveys. The event went well with 100 registrants. 50 users logged on for the live webinar and anyone who'd registered was sent a link to the recording. This proved very helpful in preparation for our ILA presentation.

At the ILA conference, Heather, Jason, Kirstin and I presented a session entitled "Shift the Way You Present Data to your Board and Public." We detailed the entire process for acquiring OpenGov, how we maintain the Transparency graphs, how we create Stories, and how we use Open Town Hall to conduct community surveys. We'd worked hard to get the information and tone just right, and the team did an outstanding job. I'm really proud of Heather, Jason and Kirstin as first-time ILA presenters. Being selected to present at the conference elevates FRVPLD's standing in the library community which, as the 7th largest library district in Illinois, helps to get us where we should be.

This year's conference was especially good and I attended many relevant sessions including: building a better Capital Needs Assessment, tips on conducting terminations to keep everyone safe, info on ILA's Public Policy Committee (PPC), tips on building or remodeling a library, "mind mapping," quantitative analysis, tips for advocating to legislators, going fine-free, and tips and tricks for managing board meetings.

Our insurance cooperative LIRA met in October to determine rates for calendar year 2020. This group comprises 56 Illinois public libraries pooling our resources to reduce rates for liability, auto, building, employment practices, worker's compensation, etc. 2020 is going to see rate increases due to significant flooding and tornado activity in the Midwest. Rate increases in the Chicagoland area have not been nearly as bad as Iowa and Missouri but we were told to expect excess property increases of 20-25%. Happily the final figures represent only at a rate increase of 17%. Combined with the LIRA rebate we'll receive we'll still be under budget since we'd planned \$24,000 for FY1920. In addition, we're seeing a 2% drop in Worker's Compensation premium due to our outstanding modification rate of .79 (1 is average, and anything less is great). No WC claims since 2014 has driven our low WC rate.

I had a great time representing the Library at West Dundee's "Trunk or Treat." The library van was a welcome addition to the local businesses who handed out candy. Almost 800 kids came by to snag some treats (candy and a bookmark) on the beautiful October afternoon (so much nicer than October 31 trick-or-treating!). This all-volunteer event is a local favorite and a good addition to the Library's regular outreach activities.

I had many meetings with the Villages to discuss real estate options which will all be covered during the board retreat on 11/16.

I attended the Carpentersville and Gilberts TIF review board meetings in October. Some of the Carpentersville TIFs have performed well: TIF 1 expires shortly and has a balance of \$400K so the Library will see some (little) money from that expiration – Carpentersville is not planning to port that balance to another TIF at this time. In addition, if the board decides on a west location there may be TIF money the Library can use, which will also be covered during the board retreat on 11/16. The Gilberts TIF review board meetings were pro forma.

Currently Karen Werle is a Notary Public, and she sees patrons most days to provide this service. She's notarized 152 documents so far in 2019. But Karen only works days, and she has lots of other work to do too, so in October all ATS and RO Assistants and Clerks received training to become Notaries Public. Now that they're

trained, the appropriate paperwork is being filed so starting in January anyone should be able to visit DL or RO any hour we're open and get documents notarized. This improved service will be highlighted in our upcoming Newsletter.

Included in this month's packet is a copy of our Per Capita Grant application, due to the Illinois State Library in January. One of the requirements for the application was to have trustees review chapter 3, Personnel, in "Serving Our Public: Standards for Illinois Libraries." The brief chapter was very straightforward, and to fulfill the grant requirement the board needed to review the checklist. The chapter and completed checklist follows this Director's Report. If the board has any questions about chapter 3 I'll be delighted to go over them at Tuesday's meeting.

I inherited Roxane's performance evaluation goals, which I will update the board on every November and May. Rather than compile an ad hoc report for my evaluation, I've crafted an OpenGov Story with graphs attached to data already being uploaded. This story will keep a running total of how well the Library is performing relative to my goals. The story can be found [online](#) and a static copy will follow the Director's Report in each November and May board packet.

Goals for October 2019

1. FY1920 Goal – Optimize Materials, Programs and Service: Utilize Collection Management Plan to improve circulation rates in two areas of the collection. Utilize Corner 68 to increase overall program attendance. Report on progress in May and November. **See OpenGov graphs attached**
2. FY1920 Goal – Enrich Learning Opportunities for All Ages: Increase partnerships with a variety of community organizations and the business community through active participation in local civic organizations such as Rotary. Identify outreach opportunities and build awareness of Library programs and services via networking. Include updates on related activities in each monthly report. **In progress**
3. FY1920 Goal – Engage, Listen, and Respond to our Diverse Population: Employ continuous feedback mechanisms to obtain feedback on customer service from in-person visitors and include customer satisfaction statistics on monthly dashboard. Meet with representatives of governmental entities, civic groups, non-profits, and social service organizations serving our residents to identify community challenges which the Library can help to address within its mission. Provide updates to the Board on progress and findings in May and November. **See OpenGov graphs attached**
4. Meeting: MTM (10/8, 10/15) **Done**
5. Meeting: Weekly Rotary meetings / Little Free Library maintenance: (10/9, 10/16, 10/30) **Done**
6. Meeting: Monthly Rotary board (10/3, 10/28) **Done**
7. Meeting: Library Board (10/15) **Done**
8. Meeting: Directors Breakfast (10/10) **Done**
9. Meeting: LIRA Executive Committee (10/15) **Done**
10. Meeting: Ken Franzee – commercial realtor conference call (10/29) **Done**
11. Meeting: Carpentersville TIF Joint Review Board (10/31) **Done**
12. Meeting: Gilberts TIF Joint Review Board (10/31) **Done**
13. Meeting: Carpentersville Village Manager to discuss potential library sites (10/31) **Done**
14. Training: ILA Annual Conference (10/22-24) **Done**
15. Training: IMRF Authorized Agent certification – Bloomington (10/29) **Cancelled due to staffing**
16. Task: ILA OpenGov Presentation (10/23) **Done**
17. Task: Calculate "Estimate of Funds Needed" based on estimated EAV (10/8) **Done**
18. Task: Prepare Board packet (10/8) **Done**
19. Task: W2W (10/10, 10/24) **Done**
20. Task: Payroll (10/8, 10/22) **Done**

21. Task: OpenGov RAILS webinar (10/9) **Done**
 22. Task: CAFR final review (10/9) **Done**
 23. Outreach: West Dundee Halloween Party Trunk-or-Treat (10/19) **Done**
 24. Task: Plan board retreat (11/16) **In progress**
 25. Task: Update FCC Form 498 for e-rate grant (10/31) **Done**
 26. Task: File for e-rate 1st quarter reimbursements (10/31) **Done**
 27. Task: File e-rate BEAR supplemental information (10/31) **Done**
- Internal meetings with individual staff members not included

Goals for November 2019

1. FY1920 Goal – Optimize Materials, Programs and Service: Utilize Collection Management Plan to improve circulation rates in two areas of the collection. Utilize Corner 68 to increase overall program attendance. Report on progress in May and November.
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 3. FY1920 Goal – Engage, Listen, and Respond to our Diverse Population: Employ continuous feedback mechanisms to obtain feedback on customer service from in-person visitors and include customer satisfaction statistics on monthly dashboard. Meet with representatives of governmental entities, civic groups, non-profits, and social service organizations serving our residents to identify community challenges which the Library can help to address within its mission. Provide updates to the Board on progress and findings in May and November.
 4. Meeting: Pre-agenda (11/4)
 5. Meeting: MTM (11/5, 11/12, 11/19)
 6. Meeting: Weekly Rotary meetings / Little Free Library maintenance: (11/6, 11/13, 11/20)
 7. Meeting: LIRA full membership (11/6)
 8. Meeting: Literacy Connection (11/12)
 9. Training: All Staff (11/15)
 10. Meeting: Board Retreat for future facility planning (11/16)
 11. Meeting: Monthly Rotary board (11/19)
 12. Meeting: Library Board (11/19)
 13. Meeting: CCS Governing Board (11/20)
 14. Meeting: former NSLS Directors at Algonquin (11/21)
 15. Task: Draft Levy for FY1920 (11/12)
 16. Task: OpenGov Story for Director's Performance Evaluation goals – May and November reporting (11/12)
 17. Task: Ensure all per-capita grant requirements are met (11/12)
 18. Task: Complete per-capita grant application (11/12)
 19. Task: Plan "fine-free" board discussion (11/12)
 20. Task: Prepare Board packet (11/12)
 21. Task: W2W (11/7)
 22. Task: Payroll (11/5, 11/19)
 23. Task: Plan board retreat (11/16)
 24. Task: Updated cash flow analysis to Brian (12/6)
- Internal meetings with individual staff members not included



PERFORMANCE GOALS

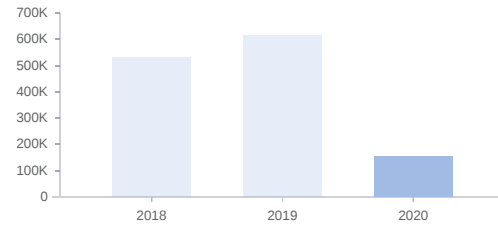
Library Director's Goal 1: Optimize Materials, Programs, and Service

Utilize Collection Management Plan to improve circulation rates in two areas of the collection. Utilize Corner 68 to increase overall program attendance. Report on progress in May and November.

- **Overall circulation** – hold steady over base of 532,312
- **Overdrive E-books & E-audio** – 2% increase
- **Children's materials** – 2% increase
- **Overall program attendance** – 2% increase

Overall Circulation

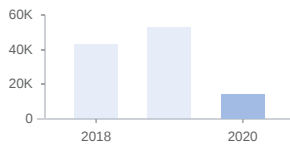
Goal is circulation holds steady / Actual is 16% increase as of 6/30/19



154,542
in Metric in 2020

Overdrive E-books & E-audio

Goal is 2% increase / Actual is 22% as of 6/...

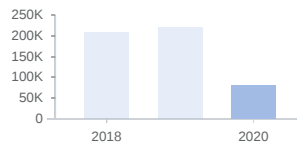


14,403

in Metric Type in 2020

Children's Materials

Goal is 2% increase / Actual is 6% as of 6/3...

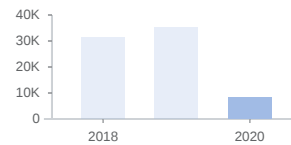


80,742

in Department in 2020

Program Attendance

Goal is 2% increase / Actual is 12% as of 6/...



8,381

in Metric Type in 2020

Library Director's Goal 2: Enrich Learning Opportunities for All Ages

Increase partnerships with a variety of community organizations and the business community through active participation in local civic organizations such as Rotary. Identify outreach opportunities and build awareness of library programs and services via networking. Include updates on related activities in each monthly report.

- Four **new library partnerships** with joint programs held and / or initiatives begun per year
- **New D300 partnerships** undertaken with joint programs held and / or initiatives begun per year

New Library Partnerships

- Hosted Rotary Club of Carpentersville Easter food basket distribution
- Partnered with CASA Kane County to host program on becoming a CASA volunteer
- Partnered with RAILS to develop OpenGov pricing and services for libraries throughout the service area
- Outreach to West Dundee for their annual Halloween Party. Used Library van to participate in "Trunk or Treat," serving 800 kids
- Joined D300 Food Pantry Board
- Partnered with East Dundee Police to conduct All Staff training on active shooter response
- Collaborated with Area Planning Council at Elgin Community College to prepare for the 2020 Census
- Partnered with DTPD to offer a book club & one-on-one tech appointments at the Adult Activities Center
- Joined with Cherished Place to offer a book club & STEM programs
- Joined with Village of Carpentersville to march in El Grito / Mexican Independence Day parade

New D300 Partnerships

- Partnered with D300 (and all K-12 schools within FRVPLD) to provide special Teacher library cards
- Added library card registration to D300 second grade visits. Applications are sent to students and returned to FRVPLD prior to class visit. Cards are ready and waiting when students arrive for class visits
- Advising on a new strategic plan for D300 by providing two members (Assistant Director and YS Manager) to the D300 Leadership Council
- Hosted D300's Hableamos group
- Read stories during Carpentersville Middle School's annual Scary Story Night
- Instructed Jacob's HS AP English class on using Library databases for classroom research
- Continuing progress on joint e-book project between D300, Algonquin, and Ella Johnson Public Libraries. Target date for launch is January 2020
- Continuing progress on joint library card signup at D300 online school registration, with "opt-out" button so default will be new cards for all students
- Discussed partnership for future facility planning

Library Director's Goal 3: Engage, Listen, and Respond to our Diverse Population

Employ continuous feedback mechanisms to obtain feedback on customer service from in-person visitors and include customer satisfaction statistics on monthly dashboard. Meet with representatives of governmental entities, civic groups, non-profits, and social service organizations serving our residents to identify community challenges which the library can help to address within its mission. Provide updates to the Board on progress and findings in June and November.

- Maintain an **average customer satisfaction** rating of 9 or better on an annual basis
- **Meet with at least 10 organizations** each year



Meet with at least 10 organizations each year

- Summer Reading Challenge (SRC): committee members met with sponsors Work Up Fitness, Craft Donuts, Randall Oaks Dental,
- Youth Services Outreach: Bright Horizons, Kiddie Academy, Sleepy Hollow Kindercare, Two Rivers Head Start, Goddard School, Littlest Disciples, Algonquin Lakes, Sonshine Christian, Washington Street Preschool, Tutor Time of East Dundee, Funshine Daycare Center, St Catherine of Siena School
- Governmental Entities: met with Gilberts Village Manager, DTPD Director, Carpentersville Village Manager & Assistant Village Manager to discuss future facility planning; partnered with DTPD for summer reading pool party; met with Gilberts and Carpentersville TIF joint review boards; West Dundee Village Board for impact fee distribution
- Elected Officials: U.S. Representative Sean Casten; IL Representative Allen Skillicorn; IL Senator Don DeWitte; Carpenterville Village President John Skillman
- Civic Organizations / Non-Profits: Northern Kane County Chamber of Commerce (NKCC) Women in Business; NKCC Chamber Events; Judson University; Carpentersville Rotary; Dundee Lions;
- Businesses: new homeowner's program in partnership with First National Bank and Baird and Warner; storytime at Carpentersville Panera and Craft Donuts

Chapter 3 [Personnel]

A good public library has at its heart qualified staff that is paid competitive salaries. The staff is well trained through an ongoing program of staff development that includes both in-service training and participation in relevant classes, workshops, and meetings outside the library. Staff has a thorough understanding of all library policies and is able to interpret those policies to library patrons. The public library has access to the services of a qualified librarian.

For the purposes of this document, a full-time equivalent employee (FTE) works 37.5 hours per week including paid breaks of 15 minutes or less but excluding paid or unpaid meal breaks of 20 minutes or more.

APPLICABLE CORE STANDARDS – Please see Core Standards 1, 4, 5, 6, 8, 13, 16, and 20 in Chapter 1.

PERSONNEL STANDARDS

1. To ensure that library staff has a clear understanding of their responsibilities and rights as employees, the library has a board-approved personnel policy. The policy is developed by the library administrator with input from the staff. (See Appendix J)
2. Staffing levels are sufficient to carry out the library's mission, develop and implement the library's long-range/strategic plan, and provide adequate staff to offer all basic services during all the hours that the library is open. The library's level of self-service vs. assisted staffing should be considered when calculating adequate staffing levels. Basic services include circulation and reference. (See Appendix K)
3. Job descriptions for all positions and a salary schedule are included in the personnel policy or provided elsewhere. The job descriptions and salary schedule are reviewed periodically (preferably annually, but at least every three years) and revised as needed. Staff members have access to these documents.
4. Personnel policy, job descriptions, and hiring practices are in compliance with the Equal Employment Opportunity Commission (EEOC) guidelines and the requirements of the *Americans with Disabilities Act*.
5. The library compensates staff in a fair and equitable manner. Salaries alone typically account for up to 60 percent of the total operation budget. Salaries plus fringe benefits (FICA, pension such as IMRF, and health insurance) account for up to 70 percent. The library compensates qualified entry-level librarians with a salary that meets the current recommendations of the Illinois Library Association or at the same rate received by an entry-level public school teacher with a master's degree, adjusted to reflect a twelve-month work year.

Example: In 2012–13, the median salary of an entry-level public school teacher with a master's degree was \$40,160. Divide this amount by 10 and multiply the result by 12. $\$40,160/10 = \$4,016 \times 12 = \$48,192$. (The figures are from the *Illinois Teacher Salary Study*, conducted annually by the Illinois State Board of Education, Data Analysis and Accountability Division; www.isbe.state.il.us/research/htmls/teacher_salary.htm)

The library compensates all other staff at a level that is competitive with salaries paid for equivalent positions in other public agencies within the same or approximately the same service area.

6. The library gives each new employee a thorough orientation and introduces the employee to the particular responsibilities of the new employee's job. The orientation includes but is not limited to the mission statement, library policies, guidelines, services of the library, employment benefits, and opportunities for continuing education.
7. The library has a performance appraisal system in place that provides staff with an annual evaluation of current performance and guidance in improving or developing new skills.
8. The library supports and encourages staff to acquire new skills, keep current with new developments in public libraries, and renew their enthusiasm for library work. Attendance at local, regional, state, and national conferences; relevant courses, workshops, seminars, and in-service training; and other library-related meetings provide a variety of learning experiences. The library provides paid work time and funding for registration and related expenses. While funding constraints may limit the total number of staff who can attend conferences, the attendance of at least the library administrator at the state library association conference is encouraged and funded.
9. The library provides funding to train staff in the use and maintenance of new technology and equipment.
10. The library provides access to library journals and other professional literature for the staff.

Chapter 3 [Personnel]

11. Public library trustees and administrators are aware of federal, state, and local statutes and regulations relevant to personnel administration. Principal regulations include:

Fair Labor Standards Act [29 U.S.C. 201 *et seq.*]
Illinois Human Rights Act [775 ILCS 5/1-101 *et seq.*]
Americans with Disabilities Act [42 U.S.C. 12101 *et seq.*]
Illinois Collective Bargaining Successor Employer Act [820 ILCS 10/0.01 *et seq.*]
Illinois Public Labor Relations Act [5 ILCS 315/1 *et seq.*]
Occupational Safety and Health Act [29 U.S.C. 651 *et seq.*]
Family and Medical Leave Act of 1993 [29 U.S.C. 2601 to 2654]
Civil Rights Act (Title VII) [42 U.S.C. 2000e]

12. The library complies with state and federal laws that affect library operations. These laws include:

Environment Barriers Act [410 ILCS 25/1 *et seq.*]
Illinois Accessibility Code [71 Adm. Code 400 *et seq.*]
Open Meetings Act [5 ILCS 120/1 *et seq.*]
Illinois Freedom of Information Act [5 ILCS 140/1 *et seq.*]
Local Records Act [50 ILCS 205/1 *et seq.*]
State Records Act [5 ILCS 160/1 70/2 and 5/1-7 *et seq.*]
Library Records Confidentiality Act [75 ILCS 70/1 *et seq.*]
Drug Free Workplace Act [30 ILCS 580/1 *et seq.*]
Americans with Disabilities Act [42 U.S.C. 12101 *et seq.*]
Fair Labor Standards Act [29 U.S.C. 201 *et seq.*]
Bloodborne Pathogens Standard [29 C.F.R. 1910.1030]
Wage Payment and Collection Act [820 ILCS 115/1 *et seq.*]
Minimum Wage Act [820 ILCS 105/1 *et seq.*]
Public Officer Prohibited Activities Act [50 ILCS 105/3 *et seq.*]
Disclosure of Economic Interests Act [5 ILCS 420/4A-101 *et seq.*]
Personnel Record Review Act [820 ILCS 40/0.01 *et seq.*]
Local Governmental Employee Political Rights Act [50 ILCS 135/1 *et seq.*]
Privacy in the Workplace Act [820 ILCS 55/1 *et seq.*]
Victims' Economic Security and Safety Act [820 ILCS 180/1 *et seq.*]
School Visitation Rights Act [820 ILCS 147 *et seq.*]
Identity Protection Act [5 ILCS 179/1 *et seq.*]

PERSONNEL CHECKLIST

Library has a board-approved personnel policy.

Section 3.0 of the Board's policy book is Personnel Policies. In addition, the Library provides an Employee Handbook which details personnel procedures.

Library has staffing levels that are sufficient to carry out the library's mission.

Library has a long-range/strategic plan.

Current strategic plan is 2017-2020. The Management Team is constructing a draft strategic plan for 2020-2023 which the board will review in early 2020.

Library has job descriptions and a salary schedule for all library positions. The job descriptions and salary schedule are periodically reviewed and revised as needed.

Job descriptions are complete for all positions. New salary scales will be presented for board approval every January for the next six years to comply with the new minimum wage law.

Library's hiring practices are in compliance with EEOC guidelines and the *Americans with Disabilities Act*.

Library salaries and fringe benefits account for up to 70 percent of total operations budget.

Salaries comprise 51% of the Library's operating FY1920 budget, and total personnel budget is 66%.

Library gives each new employee a thorough orientation.

Library evaluates staff annually.

Staff evaluations take place every spring and are complete prior to the beginning of the next fiscal year. Every evaluation contains strategic plan goals.

Library staff and administration attend local, regional, state, and national conferences as well as training workshops and seminars where feasible.

Library provides staff access to library literature and other professional development materials.

Public library trustees and administrators are aware of federal, state, and local statutes and regulations relevant to personnel administration.

The library complies with state and federal laws that affect library operations.

BIBLIOGRAPHY

Curzon, Susan Carol. *Managing Change: A How-to-Do-It Manual for Librarians*. New York: Neal-Schuman, 2005.

Metz, Ruth. *Coaching in the Library*. 2nd ed. Chicago: American Library Association, 2010.

Singer, Paula M. and Laura L. Francisco. *Developing a Compensation Plan for Your Library*. 2nd ed. Chicago: American Library Association, 2009.

Stanley, Mary. *Managing Library Employees*. New York: Neal-Schuman, 2008.

Stueart, Robert D. and Maureen Sullivan. *Developing Library Leaders: A How-to-Do-It Manual for Coaching, Team Building, and Mentoring Library Staff*. New York: Neal-Schuman, 2010.

Trotta, Marcia. *Supervising Staff: A How-to-Do-It Manual for Librarians*. New York: Neal-Schuman, 2006.

WEBSITES

American Library Association
www.wikis.ala.org/professionaltips
www.ala-apa.org/

Fox River Valley Public Library District October 2019 Department Reports

Assistant Director: Heather Zabski

Along with Lauren, Jason and Kirstin, I presented at the 2019 Illinois Library Association conference on “Shift the Way You Present Data to Your Library Board and Public.” The presentation was well received by attendees. My portion of the presentation focused on our Transparency Dashboard and the reporting functionality in OpenGov. I was proud to get to represent our library at the conference. I attended sessions at ILA for three days and found the conference to be very useful. I hope to incorporate ideas from some of the sessions I attended into our library. My standout sessions were “Providing Government Services Through Your Library” which focused on additional services that public libraries could provide for patrons, and “Libraries as Safer Spaces for LGBTQ+ Youth.”

Monica and I attended the D300 Leadership Council meeting at D300 headquarters on October 17. D300 is working on drafting a new strategic plan and looking for input from local community leaders. This meeting went over D300’s previous strategic plan and how they meet objectives, it also provided a good overview of where the district is currently and what they are focusing on.

I also attend the Area Planning Council at Elgin Community College on October 18. Preparation for the Census 2020 was a major topic of discussion and I was able to promote our library’s services for FRVPLD area residents. Much of the resources for Census are Elgin based, so community groups were glad to see the library as potential resource for patrons without internet access to take the census. I also promoted our one-on-one tech appointments for individuals looking for job hunting and workplace skills development.

Randall Oaks: Brittany Berger

11 storytimes, 3 youth programs, and 1 adult/teen program were conducted at Randall Oaks in October. Total attendance for these programs was 304. In addition, 3 passive programs were available throughout the month. Participation for the youth interactive board, scavenger hunt, and assorted coloring pages totaled 954. RO staff also handed out candy to 160 trick-or-treaters over the course of a week. Volunteers spent a total of 8 hours at RO. In addition to 718 general questions, Randall Oaks staff assisted patrons with 435 reference queries this month.



Youth Services: Monica Boyer

This month we partnered with Goebbert's Farm & Garden Center in South Barrington to present Manualidades en Familia (Bilingual Family Crafts). This intergenerational program highlights Latinx-inspired crafts. Maggie Martinez, Youth Services Bilingual Librarian, conducts this monthly program. The goals of this program are to expose participants to Latinx culture, Spanish language and spend constructive time together. Maggie decided she wanted to feature pumpkins during this session. Goebbert's graciously donated 25 pumpkins for program use! Their contribution helped families create awesome, creative masterpieces together. Big round of applause and thanks to Goebbert's for helping us present this successful program.



On October 28th, YS presented Halloween Parade and Extravaganza. Folks engaged in Halloween related crafts, had a dance party and even trick or treated to service desks around the library. The picture below actively illustrates the all-around fun that many enjoyed!



Our second grade visits continued this month. We hosted 9 visits and presented our interactive field trip to 415 children. November will bring the end of our field trips. We will then start to get ready for our third grade visits that occur in April and May. The purpose of these visits is to market the Library's Summer Reading Challenge. On the outreach front, we attended many Halloween themed events within our service area. From Halloween-Palooza at the Dundee Township Park District, the 20th Annual Halloween Party for Children with Special Needs presented by the Dundee Township Rotary Club and Scary Story Night at Carpentersville Middle School (CMS). Between these three events, we provided stellar Halloween activities to about 250 folks. Below is a screenshot by CMS thanking us for our participation.



Along with some fellow FRVPLD managers, I attended the Illinois Library Association (ILA) Annual Conference. I experienced sessions such as “Judging or Joining? Conscious Actions for Inclusion” and “The More We Grow Together: Storytimes for Social Change.” As part of ILA’s Diversity Committee, I assisted in setting up for DiversiTEA. This program’s yearly goal is for participants to share diversity and inclusion initiatives at their libraries. During this year’s session, Corrie Wallace, educator and consultant, presented an invigorating session regarding multicultural communities. Overall, it was a great learning experience.

Account Services: Keri Carroll

Account Services continues its inventory of the library's collection, checking materials for damage and notifying selectors for purchasing purposes. We've completed Adult Fiction, Mystery, and Science Fiction / Fantasy and are moving onto Adult Nonfiction.

The Comprise self-service kiosks were installed with one residing next to the Greeter Desk. Even though the cash register is still present (for fax payments), we've been encouraging patrons to begin making payments on these kiosks immediately. Once the e-fax capabilities are enabled, the cash register will be retired.

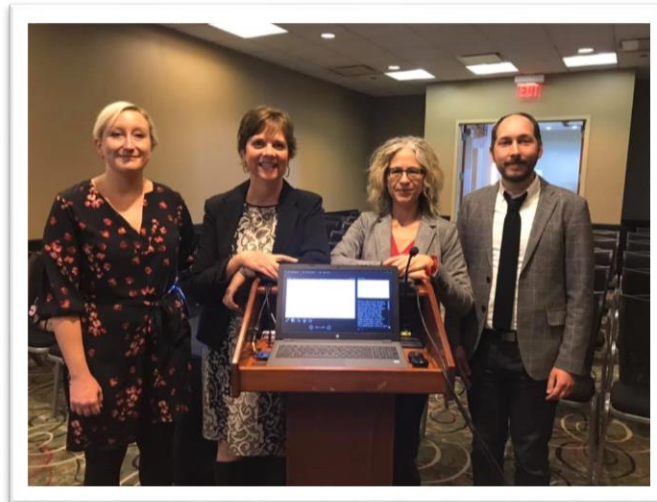
All CCS libraries were offline October 19 and October 20, restricting both what patrons and staff could do. Account Services staff working that weekend continued to help patrons with available services and staff Monday morning did a fantastic job checking in all materials that had accumulated over the weekend, bringing us back into the black by 10:00 that morning.



Figure 1: Good-bye, old friend.

Public Relations & Outreach: Kirstin Finneran

Along with Lauren Rosenthal, Heather Zabski, and Jason Katsion, presented the program "Shift the Way You Present Data to Your Library Board and Public" at the 2019 Illinois Library Association Annual Conference in Tinley Park, IL. My contribution to the presentation was about our Fine Forgiveness and Planning for the Future surveys. I enjoyed working with the team to prepare, practice, and perfect our joint presentation. I was very proud to represent our library district in being the first in the nation to use OpenGov to present transparent data to our board and community.



Unrolled communications plan to inform patrons of the "System Down" period in which our online patron database and catalog were unavailable.

Updated branding for our annual Preschool Fair and created a flyer to assist Youth Services Department in recruiting preschools and daycare providers to participate.

Worked with Literacy Connection to promote their tutor training sessions at the Dundee Library.

Created a sticker for the Youth Services department that says "The library visited me today." Stickers will be given (applied to!) children by Youth Services librarian Lina DeLegarreta to prompt a discussion with parents about the library when the children get home.

Started working on the Winter 2020 newsletter.

Meetings/Training/Events

Friends of the Library, October 15

Persuasive Writing for Marketing RAILS Seminar at the Dundee Library, October 31

Press

Fox River Valley Library District creating sensory backpacks that children -- and parents -- can check out (Courier News, Oct. 11)

Friends to host fall book sale Oct. 17-19 at Dundee Library (Daily Herald, Oct. 14)

Friends to host fall book sale Oct. 17-19 at Dundee Library (Barrington Hills Observer, Oct. 16)

eNews

Subject	Date Sent	Emails Sent	Unique Opens	Unique Open %	Total Clicks
Lynda.com change to LinkedIn Learning is on hold for now	10/1/2019	209	112	53.59%	3
Incredible Bats, Fall Book Sale	10/9/2019	10031	1882	18.78%	196
Bring your card! Library System Down Oct. 19-21	10/11/2019	10241	2378	23.25%	19
Doula, Halloween Parade, Nosferatu	10/23/2019	10222	2004	19.61%	114

Facebook

Followers: 1670 (6 new followers)

Number of posts: 23

People who saw our posts: 9128

Post likes: 313

Comments: 29

Shares: 12

Clicks: 532

Top three posts according to reach:

- 660 saw: Fox River Valley Library District creating sensory backpacks that children -- and parents -- can check out (Oct. 11)
- 589 saw: Our storytime babies got in the Halloween spirit! Thank you to all who showed off the adorable costumes 🎃 #TrickOrTreat #BabyStorytime @ Fox River Valley Public Library District (October 30)

580 saw Meet us at Hallow-Palooza 🎃 #librarylove #youthservices (October 25)

Adult and Teen Services: Jason Katsion

Adult Programs and Outreach Assistant Cari Poweziak presented her Senior STEM program at Village Green on October 11. This program was introduced at Cherished Place Adult Day Services back in August, and Cari has now expanded it to our neighbors at Village Green. She engaged the twenty-five attendees with hands-on STEM challenges using the Library's collection of Ozobots and Makey Makey kits. In this particular application, the Makey Makey kits were used to turn bananas and oranges into musical instruments.



On Saturday, October 12, Cari Poweziak hosted a Jigsaw Puzzle Contest that was attended by nineteen people. The winning team, pictured below, was comprised of a family of three generations of jigsaw puzzle aficionados!



Nineteen adults attended our first trivia night, held offsite at Black & Gray Brewing Co. in East Dundee on October 14. Trivia & Tankards was hosted by Library Assistants Taylor Haring and Cari Poweziak. Future trivia nights may be held at Black & Gray Brewing or at other local businesses.

On October 17, installation of our Smart Kiosks was finalized, and we went online with the entire suite of Comprise services. Adult & Teen Services staff have enthusiastically embraced these new services, which include an updated PC reservation system, wireless printing from mobile devices, enhanced print/copy functionality, and a new self-service payment system at the Smart Kiosk stations. Staff underwent preliminary training with a Comprise technician and have proactively engaged in subsequent staff-led training and troubleshooting.

On October 21, seven Adult & Teen Services staff members underwent onsite training to become Notaries Public. Executive Assistant Karen Werle had been the sole certified Notary Public on staff, which curtailed the availability of notary service to our patrons. With the majority of ATS staff certified, notary service will be available virtually any time during Library hours.

October 22 through 24, I attended the Illinois Library Association Annual Conference in Tinley Park. With Library Director Lauren Rosenthal, Assistant Director Heather Zabski, and Public Relations Manager Kirstin

Finneran, I participated in a presentation on our Library District's utilization of OpenGov software. I attended a number of programs and seminars throughout the conference, but I would characterize the following as the most engaging: Makerspaces in Libraries: Learn and Grow with New Models of Technology and Instruction; Removing Barriers: Instituting Automatic Renewals and Eliminating Fines; Painless Promotion: Encouraging All Staff To Hype The Whole Library.

Corner 68 was buzzing with activity throughout October. Five computer classes were held this month by Library Assistants Erica Acevedo and Gene Barish, ranging from introductory instruction in PowerPoint to Excel Pivot Tables. Non-computer events in Corner 68 were primarily Halloween-themed. Sixteen young people attended a craft program on Saturday, October 5, hosted by Library Assistant Katie Redding. Participants utilized our Silhouette machine to create spooky luminary jars.

Teen Librarian Danielle Pacini hosted a Halloween Character Candles craft program in Corner 68 and at the Randall Oaks Library. Fourteen teens and adults attended the programs and painted highly personalized votive candles. The ongoing Pixel Art programming in Corner 68 has become an ongoing favorite for a core group of young people, who have become highly adept at using perler beads to create intricate designs.



Teen Librarian Danielle Pacini represented the Library District at Carpentersville Middle School's annual Scary Story Night on October 23. With Youth Services Library Assistant Lina De Legarreta, Danielle informed attendees of the array of services available at the Library, and brought along the Library's button-maker so they could make a craft right there at the booth. The following day, Danielle visited Jacobs High School, where she instructed an AP English class on how to utilize Library databases for classroom research.



The Dundee Library Book Club, hosted by Librarian Sean Plagge, met on October 30th to discuss *The Fifth Petal* by Brunonia Barry. This thriller centers on a murder investigation in Salem, Massachusetts, and one of the novel's plot devices is a crystal bowl or "singing bowl" used to create a high-pitched tone. One of the Book Club members declared that she owned such a crystal bowl and volunteered to retrieve it so the others could see what it looked like. She promptly returned with her "singing bowl" and demonstrated its eerie musicality to the delight of the other Book Club members.

Facilities: Michael Lorenzetti

Corner 68 Update: Derbigum and Anthony Roofing were contacted due to small water leaks that appeared in Corner 68 and other areas of the Library. A representative from Anthony Roofing came on site (9/06) and then again on (11/04) and did discover some areas where water could infiltrate the roof. The latest meeting involved the "drains" themselves at the roof level and Anthony Roofing is awaiting approval from Derbigum to proceed.

The trees around the Dundee Library need to be pruned for safety and tree health reasons, and a request for proposals have been sent to Sebert Landscaping, Homer Tree Service (no response), Davis Tree Service (out of area) and Hendrickson Tree Service (no thank you). I currently have visits set up JBS Professional Tree Care and Berumen Tree Care and Removal.

Painting – On a continual basis the facilities team is touching up areas that get scuffed and marked from daily usage. Doors, door framework as well as areas of the walls will see improvement.

Mike Wilson of Building Outfitters will be installing new drapes in Corner 68. Two out of the four were broken and it was decided to replace them all. The fabric will be darker and thicker, this will provide an improved appearance in the evening.

The month of November also means it is time for our fire alarm to be tested. This annual test will be conducted by Fox Valley Fire and Safety to comply with the East Dundee Fire Protection District.

PATS project update – new desks and cubicles have been ordered for the PATS work area. The installation date is in December and working backwards from that date the facilities team will have cleaned the carpet and given the room a fresh coat of paint.

PATS (Purchasing, Acquisitions and Technical Services): Karin Nelson

Savings: \$629.51 in which a little over \$300 was saved when purchasing our book and AV RFID tags directly from Bibliotheca versus going through another provider. In previous transactions the other company had the lower pricing.

Youth Services Nontraditional Collection: In a few weeks we will have available 2 calming and 2 stimulation sensory backpacks to our patrons. One of each type of will be found at our library locations. Inside each one there will be a description of how the various items can be utilized to help the patrons based on the designated theme.

Adult DVD Binge boxes: We will soon be receiving these boxed sets of DVDs for Dundee Library which is based on a theme where typically 4-6 titles will be included per case. Our first order included sets of: classic holiday movies, horror titles, and movies which starred Denzel Washington as well as those with Tyler Perry as the lead). These sets will have the same circulation parameters as our new DVDs but call number will be DVD BINGE.

Magazine weeding: We have started our annual fall project of pulling issues which are older than our retention statements so that they can be weeded to give space for future issues.

IT/ Network: John Sabala

Comprise SAM, SmartKiosk, SmartTerminal, SmartAlec systems were installed on 10/15 & 10/16 in both libraries. The deployment was done in such manner as to not completely shutdown all the public PC's at once.

We are still working through some feature changes with the systems. Additional training for staff who had missed the initial training will continue in November and followed-up with a video of the training sessions for further reference. Our patrons are now enjoying richer experience at the library. Noted enhancements: Faster and Clear printing, Scanning and Copying print jobs at one machine, Credit Card payments, and Wireless printing for I-phones. Fax capabilities from the scan station will be added soon.



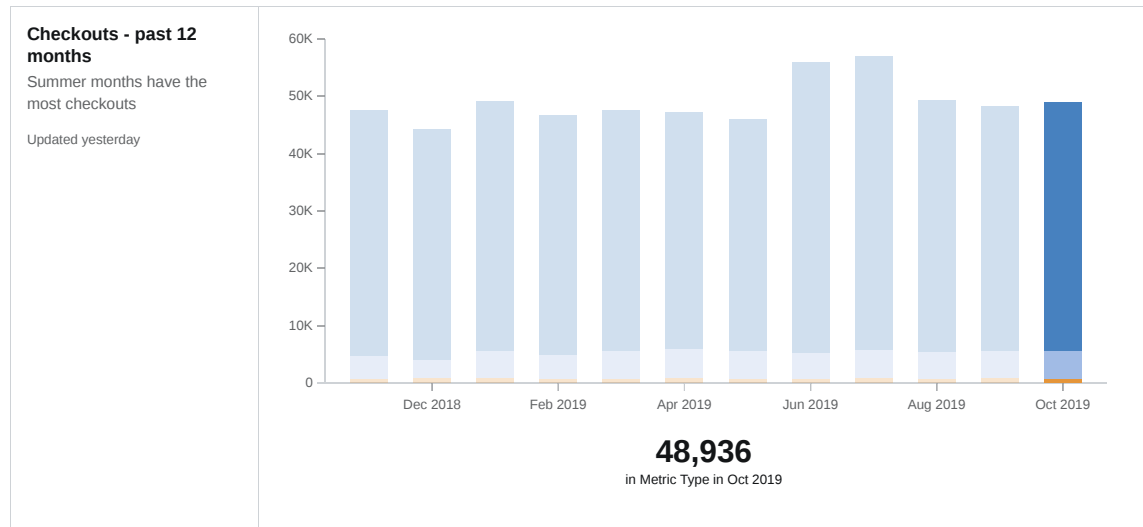
A Windows 10 Upgrade is needed at the Fox River Valley Public Library for all public and staff personal computers. The End of life for Microsoft Windows 7 is approaching. On Jan 14th, 2020 there will no longer be any support for this operating system. The IT department is amid preparing and converting our resources before that deadline. This will require some PC upgrades and replacements to accomplish the task. Please refer to Board agenda for more details.

How are we doing?

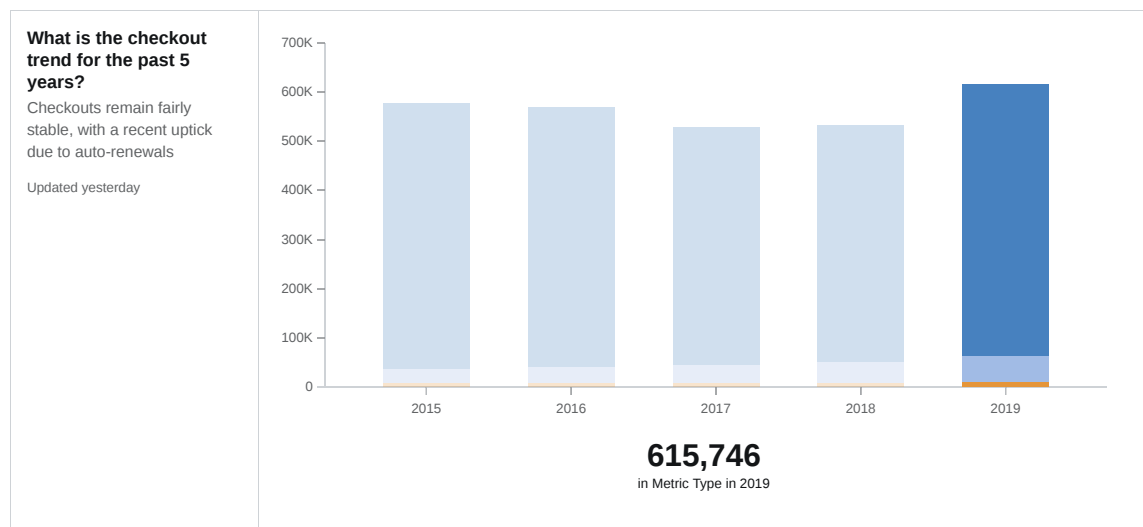
The monthly Dashboard tells our story

Click the graphs to see more details

Checkouts - past 12 months



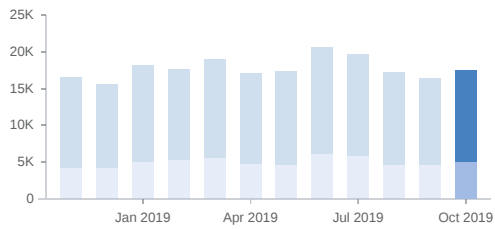
Checkout Trend



Library Visits

How many people visit the library each month?

Summer months are the busiest at both Dundee and Randall Oaks



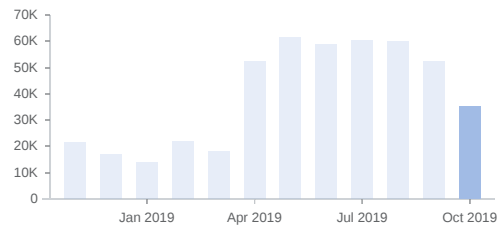
17,513

in Location in Oct 2019

Website Visits

How many people visit the library online?

Website visits have increased greatly.

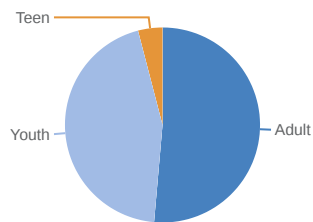


35,375

in Location in Oct 2019

Physical item checkouts

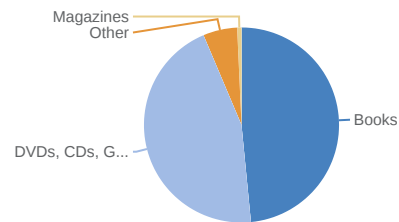
Annual checkouts by department



181,174

in Department in 2020

Checkouts by Material Type - previous 12 months



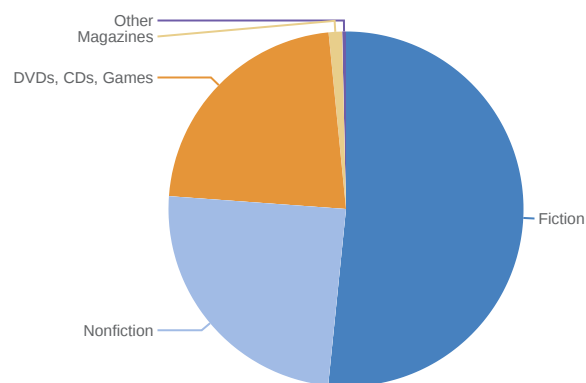
561,920

in Material Type in 2019

How many physical items are owned by our libraries?

About 25% of our collection is checked out at any time.

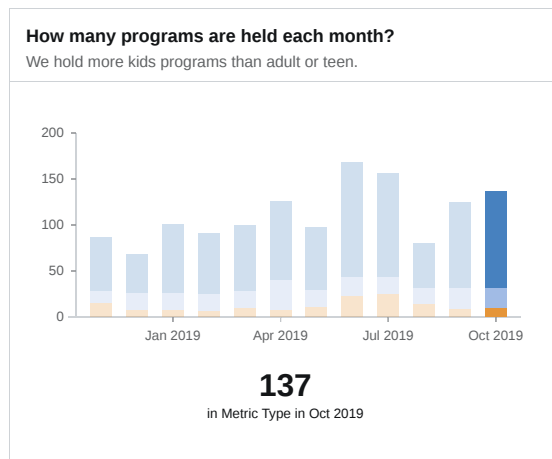
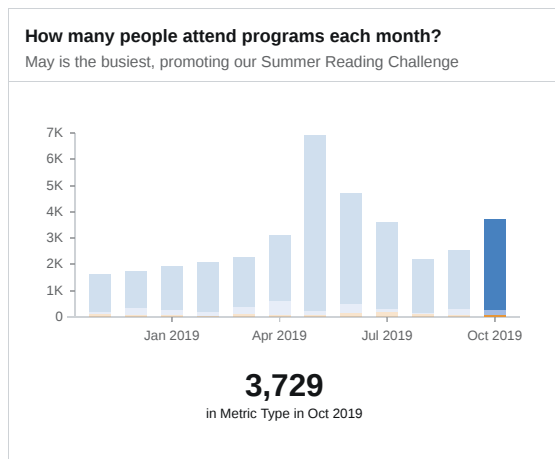
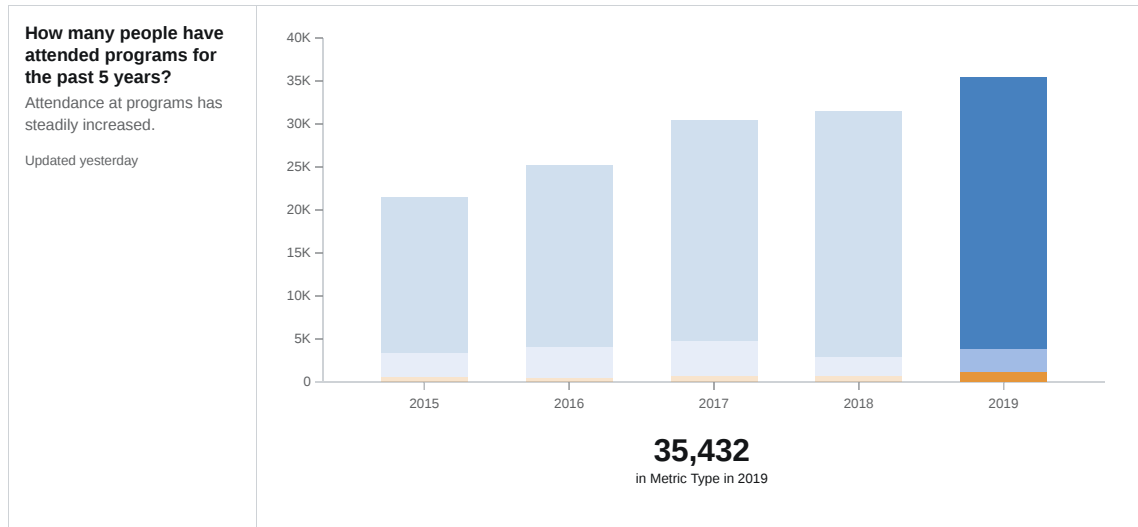
Updated last week



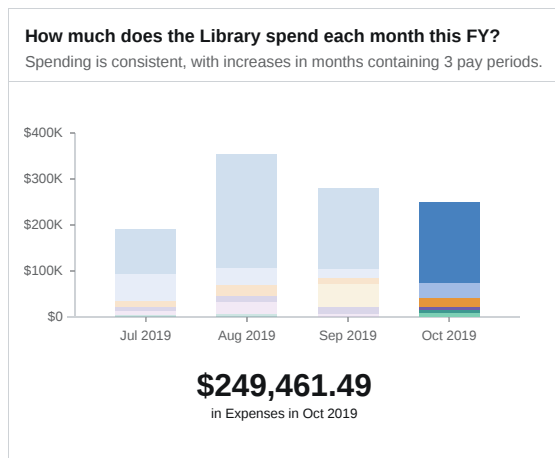
138,886

in Material Type in 2020

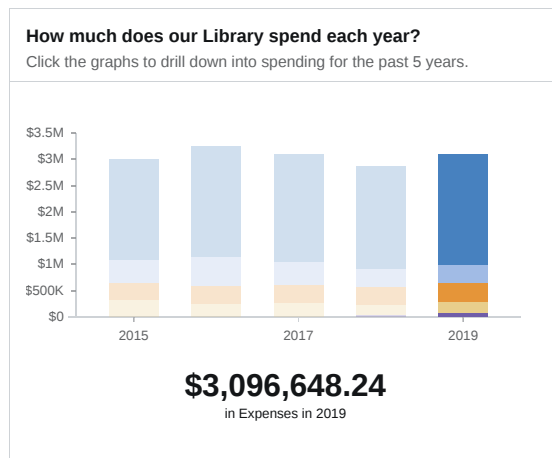
Program Attendance Trend



Monthly Spending- this year



Past years' spending





www.FRVPLD.info

POWERED BY OPENGOV ©

A. Consent Agenda

BACKGROUND INFORMATION: These items are routine business for the library district and can be enacted by a single motion under the Consent Agenda. There will be no discussion of these items unless a Trustee requests that an item or items be removed from the Consent Agenda for separate consideration.

A.1 RECOMMENDED **MOTION**: I move to Approve items A.1.a through A.1.k under the Consent Agenda as presented

A.1.a Minutes from the October 15, 2019 Board of Trustees Meeting

A.1.b Check/Voucher Register – AP & Payroll Complete for October 2019 totaling \$275,732.60

A.1.c Monthly Financial Report for October 2019

A.1.d Revenue Summary – All Funds Combined – Budget v Actual Revenues

A.1.e Revenue Summary – All Funds Combined by Period

A.1.f Expenditure Summary – All Funds Combined – Budget v Actual Expenses

A.1.g Expenditure Summary – All Funds Combined – Budget v Actual Expenses by Location

A.1.h Expenditure Summary – All Funds Combined by Period

A.1.i Balance Sheet for October 2019

A.1.j Ehlers Account Statement for October 2019

A.1.k Ordinance 2019-16 Library Holiday Closings for 2020

A.1.k In accordance with Library Policy 02.03.00 Hours of Operation, the board must approve holiday closings for the year via Board Ordinance:

“The Library shall maintain hours of operation which are best suited to serve the community it serves. Hours of operation will be seven (7) days per week. Hours of operation will be conspicuously posted at the building entrance, in newsletters and on the library website.

The Library will close on those holidays during the year approved by the Board Ordinance and may close for staff training, special circumstances or an emergency. Revised December 8, 2014”

A separate motion to approve each withheld item is needed prior to discussion and voting on that item.

RECOMMENDED **MOTION** (if needed):

Approve Item _____ as presented

**Fox River Valley Public Library District
Board of Trustee Meeting
October 15, 2019**

**Dundee Library Meeting Room
555 Barrington Avenue
East Dundee, IL 60118**

MINUTES

The meeting was called to order by President Richard Corbett at 7:00 PM. All present rose to recite the Pledge of Allegiance.

Roll Call

Members present:	President	Richard Corbett
	Vice Pres	Kristina Weber
	Treasurer	Brian Lindholm
	Secretary	Nikki Kuhlman
	Trustee	Mike Tennis
	Trustee	Dave Nutt

Members absent: Trustee Chris Evans

Others present: Director Lauren Rosenthal, Assistant Director Heather Zabski, Kirstin Finneran, Brittany Berger, Monica Boyer, Keri Carroll, Jason Katsion, John Sabala, Michael Lorenzetti, Karin Nelson, Melissa Juntunen, Karen Werle

New Business

Exhibit C.3 Resolution 2019-15 Friends of the Library Week

President Corbett noted the presence of the Friends of the Library group and called for a motion to *ADOPT RESOLUTION 2019-15 DECLARING OCTOBER 20-26, 2019 FRIENDS OF THE LIBRARY WEEK*. Moved by Lindholm and seconded by Nutt, Secretary Kuhlman read the Resolution into the Minutes.

**RESOLUTION 2019-15
FRIENDS OF THE LIBRARY WEEK
FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT**

Whereas, the Friends of the Fox River Valley Public Library District raise money that enables our library to provide needed resources for adult programming, class visits for all 2nd graders in the Library District, technology equipment, and special events throughout the year;

Whereas, the work of the Friends highlights, on an on-going basis, the fact that our library is the cornerstone of the community providing opportunities for all to engage in the joy of life-long learning and connect with the thoughts and ideas of others from ages past to the present;

Whereas, the Friends understand the critical importance of well funded libraries and advocate to ensure that our library gets the resources it needs to provide a wide variety of services to all ages including access to print and electronic materials, along with expert assistance in research, readers’ advisory, and children’s services;

Whereas, the Friends’ gift of time and commitment to the library sets an example for all in how volunteerism leads to positive civic engagement and the betterment of our community;

Now, therefore, be it resolved that the Board of Trustees of the Fox River Valley Public Library District proclaims October 20-26, 2019, as Friends of the Library Week in the Fox River Valley Public Library District, urges everyone to join the Friends of the Library, and thanks them for all they do to make our library and community so much better.

There was no further discussion; Corbett thanked the Friends for their service and called for a roll call vote.

Roll call vote: Nutt, Lindholm, Kuhlman, Weber, Corbett – aye; Tennis – abstain; Evans – absent. 5 ayes, 0 nays, 1 abstain, 1 absent. Motion carried.

Public Comment

There was no public comment.

President's Report

Corbett reported three Trustees will be attending Illinois Library Associations (ILA) Annual Trustee Day on October 24th. There will be a Committee of the Whole meeting at the West Dundee Safety Center on November 16th.

Officer Reports

Treasurer Lindholm noted the Comprehensive Annual Financial Report (CAFR) will be discussed.

Vice President Weber noted Trustees Mike Tennis and Dave Nutt were recently honored by the Kane County Chamber of Commerce for their exceptional volunteer efforts on behalf of the community in which they reside. There were no other Officer reports.

Liaison Reports

No reports

Director's Report

Audit (Comprehensive Annual Financial Report (CAFR) Presentation

Melissa Juntunen of Lauterbach & Amen reviewed the Fiscal Year 2018-2019 CAFR, noting the auditor has issued a second consecutive non-modified opinion of FRVPLD, the highest opinion it can offer. It was also noted that the Library has been awarded the GFOA Certificate of Achievement for excellence in financial reporting for the previous two CAFRs, and this CAFR will be submitted for evaluation as well.

Economic Interests Statement (EIS) Training

Director Rosenthal presented "frequently asked questions" to ensure accurate completion of the Economic Interests Statement required annually by Kane County.

Board Retreat Planning

Rosenthal shared initial groundwork for the upcoming Committee of the Whole meeting on November 16th.

Estimate of Funds Needed for Fiscal Year 2019-2020

Rosenthal advised Kane County has released its Equalized Assessed Value estimate for the coming year. Based on that amount FRVPLD anticipates its funding estimate will be less than a 5% increase for fiscal year 2019-2020. Tennis noted the substantial jump in Tax Increment Financing (TIF) Districts; Rosenthal reported the Library will lose \$150,000 in revenue this year alone because of TIFs.

Department Reports and Dashboard

Lindholm noted approval on the OpenGov Transparency Dashboard and Department Reports containing photographs of events happening in and around the Library.

Consent Agenda

Exhibit A.1 Items included in Consent Agenda

- A.1.a Minutes from the September 17, 2019 Budget and Appropriation Hearing
- A.1.b Minutes from the September 17, 2019 Board of Trustees Meeting
- A.1.c Check/Voucher Register – AP & Payroll Complete for September 2019 totaling \$230,186.60
- A.1.d Monthly Financial Report for September 2019
- A.1.e Revenue Summary – All Funds Combined – Budget v Actual Revenues
- A.1.f Revenue Summary – All Funds Combined by Period
- A.1.g Expenditure Summary – All Funds Combined – Budget v Actual Expenses
- A.1.h Expenditure Summary – All Funds Combined – Budget v Actual Expenses by Location
- A.1.i Expenditure Summary – All Funds Combined by Period
- A.1.j Balance Sheet for September 2019
- A.1.k Ehlers Account Statement for September 2019

Corbett inquired if there were any items Trustees would like removed for further discussion. Tennis requested A.1.j be removed. Corbett called for a motion to *APPROVE CONSENT AGENDA ITEMS A.1.A THROUGH A.1.I AND A.1.K. AS PRESENTED*. Moved by Lindholm and seconded by Tennis, Corbett called for a roll call vote.

Roll Call Vote: Nutt, Tennis, Lindholm, Kuhlman, Weber, Corbett – aye; Evans – absent. 6 ayes, 0 nays, 1 absent. Motion carried.

Corbett then called for a motion to *APPROVE CONSENT AGENDA ITEM A.1.J AS PRESENTED*. Moved by Kuhlman and seconded by Weber, item opened for discussion. There was brief discussion on ensuring cash reserves are invested so as to earn as much interest as possible. Corbett called for a roll call vote.

Roll Call Vote: Nutt, Tennis, Lindholm, Kuhlman, Weber, Corbett – aye; Evans – absent. 6 ayes, 0 nays, 1 absent. Motion carried.

Unfinished Business

There was no Unfinished Business.

New Business

Exhibit C.1 Snow Removal Contract – Valley Enterprise

Corbett called for a motion to *AUTHORIZE THE DIRECTOR TO CONTRACT FOR SERVICES FOR A 3-YEAR PERIOD (FY1920 THRU FY2122) WITH VALLEY ENTERPRISE FOR SNOW REMOVAL AND DE-ICING SERVICES AT THE DUNDEE LIBRARY*. Moved by Weber and seconded by Lindholm, item opened for discussion. Bids were solicited and it was determined Valley Enterprise offered a competitive price along with satisfactory service in the past. Tennis questioned the aggregate amount discussed in the board exhibit, and it was explained that this amount is an estimate based upon severity of the season's events. The total amount expended will vary according to how much salt and manpower is required for each storm. There being no further discussion, Corbett called for a roll call vote.

Roll Call Vote: Nutt, Lindholm, Kuhlman, Weber, Corbett – aye; Tennis – abstain; Evans – absent. 5 ayes, 0 nays, 1 abstain, 1 absent. Motion carried.

Exhibit C.2 Resolution 2019-14 To Determine Estimate of Funds Needed for Fiscal Year 2019-20

Corbett called for a motion to *ADOPT RESOLUTION 2019-14 TO DETERMINE ESTIMATE OF FUNDS NEEDED FOR FY 2019-20 IN THE AMOUNT OF \$3,550,000*. Moved by Lindholm and seconded by Tennis, Corbett opened the item for discussion. Rosenthal noted the estimate is based upon property tax revenue received last fiscal year plus a

4.46% increase. This request should cover new property tax revenues generated by new construction in the Library District. Corbett called for a roll call vote.

Roll Call Vote: Nutt, Tennis, Lindholm, Kuhlman, Weber, Corbett – aye; Evans – absent. 6 ayes, 0 nays, 1 absent. Motion carried.

There being no further business to conduct Corbett called for a motion to *ADJOURN*; moved by Nutt and seconded by Lindholm, meeting adjourned by unanimous voice vote at 8:06 PM.

Nikki Kuhlman, Secretary

Fox River Valley Public Library District
Check/Voucher Register - AP & Payroll Complete
10100 - BANK ACCOUNTS
From 10/1/2019 Through 10/31/2019

Vendor Name	Check Number	Effective Date	Check Amount
A & T Plumbing, Inc. and Son	42648	10/15/2019	341.00
Ziegler's Ace Hardware	42649	10/15/2019	216.51
Advanced Disposal	42650	10/15/2019	168.00
Alarm Detection Systems	42651	10/15/2019	201.00
SYNCB/AMAZON	42652	10/15/2019	624.97
AT&T	42653	10/15/2019	322.23
AT & T Mobility	42654	10/15/2019	89.64
Baker & Taylor	42655	10/15/2019	3,966.99
Bibliotheca, LLC	42656	10/15/2019	47,628.08
Blick art materials	42657	10/15/2019	70.49
Breakroom Solutions	42658	10/15/2019	116.28
Brodart Co.	42659	10/15/2019	298.28
Carlos Calderon	42660	10/15/2019	180.00
CDS Office Technologies	42661	10/15/2019	350.13
Comcast	42662	10/15/2019	409.05
Comcast	42663	10/15/2019	1,230.00
ComEd	42664	10/15/2019	3,675.82
Demco, Inc.	42665	10/15/2019	167.74
EBSCO Information Services	42666	10/15/2019	4,532.00
Ehlers Investment Partners, LLC	42667	10/15/2019	656.36
Elgin Key & Lock Co., Inc.	42668	10/15/2019	160.00
Elgin Sheet Metal Company	42669	10/15/2019	1,290.00
ELM USA Inc.	42670	10/15/2019	24.28
FE Moran Security Solutions	42671	10/15/2019	594.00
Garveys Office Products	42672	10/15/2019	1,303.78
Green Emerald Chem-Dry	42673	10/15/2019	1,450.00
Green River Way, Inc.	42674	10/15/2019	644.96
Illinois Library Association	42675	10/15/2019	75.00
INGRAM Library Services	42676	10/15/2019	5,489.36
Jo-ann Stores, LLC	42677	10/15/2019	2,075.00
KONE, INC	42678	10/15/2019	268.24
Lauterbach & Amen, LLP	42679	10/15/2019	6,375.00
LIMRiCC Unemployment Compensatio...	42680	10/15/2019	1,564.27
Midwest Tape Exchange, Inc.	42682	10/15/2019	3,348.01
Nicor Gas	42683	10/15/2019	76.58
Notary Public Association of IL	42684	10/15/2019	0.00
Paddock Publications, Inc.	42685	10/15/2019	587.65
Postmaster - Algonquin	42686	10/15/2019	2,000.00
Roman Endeavors, Inc.	42687	10/15/2019	1,170.00
Rotary Club of Carpentersville - Mornng	42688	10/15/2019	190.00
Sebert Landscaping Inc.	42689	10/15/2019	525.00
Showcases	42690	10/15/2019	71.42
Technology Management Rev Fund	42691	10/15/2019	427.50
Unique Management Services, Inc.	42692	10/15/2019	89.50
Village of East Dundee	42693	10/15/2019	669.76
Cardmember Service	42694	10/15/2019	4,442.63
Wellness Insurance Network	42695	10/15/2019	14,715.89
Notary Public Association of IL	42696	10/24/2019	594.00
Paylocity Payroll	DD201910-01	10/11/2019	240.25
Paylocity Payroll	DD201910-02	10/25/2019	487.82
Illinois Municipal Retirement	DD201910-03	10/31/2019	16,830.97
			133,025.44
	Total 10100 - BANK ACCOUNTS		

Fox River Valley Public Library District
 Check/Voucher Register - AP & Payroll Complete
 10100 - BANK ACCOUNTS
 From 10/1/2019 Through 10/31/2019

Vendor Name	Check Number	Effective Date	Check Amount
Report Total			133,025.44

MONTHLY PAYROLL EXPENSE	
GROSS PAYROLL- October 2019	140,128.70
<u>LESS EMPLOYEE PORTION:</u>	
MEDICAL INSURANCE	1,728.46
DENTAL INSURANCE	178.62
I.M.R.F	6,088.41
<u>PLUS EMPLOYER PORTION:</u>	
I.M.R.F	10,742.56
MEDICARE/F.I.C.A.	10,573.95
TOTAL PAYROLL EXPENSE	153,449.72
*Minus IMRF Employer Portion Direct Debit	(10,742.56)
	142,707.16

142,707.16	
275,732.60	Grand Total

Fox River Valley Public Library District
 Statement of Revenues and Expenditures - MonFin FY1920
 10 - GENERAL/CORPORATE
 From 10/1/2019 Through 10/31/2019

Attachment to Exhibit A.1.c

		Month Activity	Year Activity	FY1920 Percent Used	FY1920 \$ Remaining	Total Working Budget - FY1920	Percent Total Budget Remaining - FY1920 Working Budget
Revenues							
00	REVENUES						
0	District Wide						
00	DEPARTMENT-WIDE						
43010	TAX LEVY	504,644.83	3,135,007.36	98.94%	33,488.64	3,168,496.00	(1.06)%
43020	PPRT	13,198.28	21,691.33	48.20%	23,308.67	45,000.00	(51.80)%
43500	IMPACT FEES	33,941.00	33,941.00	0.00%	(33,941.00)	0.00	0.00%
44010	INT & DIV INCOME	6,724.10	19,277.95	48.19%	20,722.55	40,000.50	(51.81)%
45010	PER CAPITA GRANT	0.00	86,672.50	100.00%	0.00	86,672.50	0.00%
45011	E-RATE GRANT	1,335.09	1,335.09	17.80%	6,164.91	7,500.00	(82.20)%
45020	OTHER GRANTS	20.00	1,619.12	80.95%	380.88	2,000.00	(19.04)%
46020	FINES & FEES	2,600.91	8,069.25	80.69%	1,930.75	10,000.00	(19.31)%
46030	LOST & DAMAGED	299.02	1,793.19	35.86%	3,206.81	5,000.00	(64.14)%
46200	PRINT/COPY REVENUE	(52.80)	0.00	0.00%	0.00	0.00	0.00%
46210	FAX REVENUE	(23.60)	0.00	0.00%	0.00	0.00	0.00%
46400	MISCELLANEOUS INCOME	0.00	340.84	0.00%	(340.84)	0.00	0.00%
46450	REIMBURSEMENTS	650.00	1,330.00	13.30%	8,670.00	10,000.00	(86.70)%
46500	CASH OVER	33.66	99.36	39.74%	150.64	250.00	(60.26)%
46600	RETIRED EMPLOYEE REIMBURSEMENTS	1,437.00	5,748.00	28.74%	14,252.00	20,000.00	(71.26)%
1	Dundee Library						
00	DEPARTMENT-WIDE						
46110	MEETING RM RENTAL	0.00	0.00	0.00%	100.00	100.00	(100.00)%
46200	PRINT/COPY REVENUE	1,280.85	5,440.95	24.18%	17,059.05	22,500.00	(75.82)%
46210	FAX REVENUE	273.60	1,047.60	46.56%	1,202.40	2,250.00	(53.44)%
46300	TAXABLE SALES (USB, DVD, EARBUDS)	17.40	91.30	30.43%	208.70	300.00	(69.57)%
2	Randall Oaks						
00	DEPARTMENT-WIDE						
46200	PRINT/COPY REVENUE	104.35	575.15	7.66%	6,924.85	7,500.00	(92.33)%
46210	FAX REVENUE	0.00	0.00	0.00%	750.00	750.00	(100.00)%
46300	TAXABLE SALES (USB, DVD, EARBUDS)	1.50	1.50	1.50%	98.50	100.00	(98.50)%
	Total REVENUES	<u>566,485.19</u>	<u>3,324,081.49</u>	<u>96.96%</u>	<u>104,337.51</u>	<u>3,428,419.00</u>	<u>(3.04)%</u>
	Total Revenues	<u>566,485.19</u>	<u>3,324,081.49</u>	<u>96.96%</u>	<u>104,337.51</u>	<u>3,428,419.00</u>	<u>(3.04)%</u>

Expenditures

01 TRANSFERS BETWEEN FUNDS

Fox River Valley Public Library District
 Statement of Revenues and Expenditures - MonFin FY1920
 10 - GENERAL/CORPORATE
 From 10/1/2019 Through 10/31/2019

Attachment to Exhibit A.1.c

		Month Activity	Year Activity	FY1920 Percent Used	FY1920 \$ Remaining	Total Working Budget - FY1920	Percent Total Budget Remaining - FY1920 Working Budget
0	District Wide						
00	DEPARTMENT-WIDE						
70000	TRANSFER OUT	0.00	0.00	0.00%	118,336.00	118,336.00	100.00%
	Total TRANSFERS BETWEEN FUNDS	0.00	0.00	0.00%	118,336.00	118,336.00	100.00%
15	PERSONNEL SERVICES/BENEFITS						
0	District Wide						
00	DEPARTMENT-WIDE						
52120	EMPLOYEE INSURANCES	11,371.81	43,317.51	28.87%	106,682.49	150,000.00	71.12%
52122	REIMBURSED INS	1,437.00	5,748.00	28.74%	14,252.00	20,000.00	71.26%
52123	WORKERS COMP	512.50	2,050.00	34.16%	3,950.00	6,000.00	65.83%
52124	UNEMPLOYMENT INS	1,564.27	3,379.29	45.05%	4,120.71	7,500.00	54.94%
52130	STAFF DEVELOPMENT	(664.00)	0.00	0.00%	0.00	0.00	0.00%
52150	DIRECTOR'S CONF	0.00	0.00	0.00%	4,000.00	4,000.00	100.00%
52160	TUITION REIMB	0.00	0.00	0.00%	2,000.00	2,000.00	100.00%
79990	CONTINGENT EXPENSES	0.00	0.00	0.00%	28,250.00	28,250.00	100.00%
05	ADMINISTRATION						
52100	SALARIES	23,263.42	92,845.58	30.05%	216,097.42	308,943.00	69.95%
52130	STAFF DEVELOPMENT	(1,025.00)	0.00	0.00%	0.00	0.00	0.00%
40	PUBLIC RELATIONS						
52100	SALARIES	4,770.38	19,128.00	30.42%	43,740.00	62,868.00	69.57%
50	IT / NETWORK						
52100	SALARIES	7,157.87	28,246.92	30.69%	63,767.08	92,014.00	69.30%
60	PATS						
52100	SALARIES	9,106.06	36,280.49	29.91%	84,986.51	121,267.00	70.08%
90	FACILITIES						
52100	SALARIES	7,983.02	31,976.17	30.76%	71,975.83	103,952.00	69.24%
1	Dundee Library						
10	ADULT & TEEN SERVICES						
52100	SALARIES	27,027.38	106,963.09	30.43%	244,433.91	351,397.00	69.56%
20	YOUTH SERVICES						
52100	SALARIES	22,888.50	89,392.81	29.86%	209,967.19	299,360.00	70.14%
70	ACCOUNT SERVICES						
52100	SALARIES	22,826.97	84,636.04	27.90%	218,708.96	303,345.00	72.10%
52130	STAFF DEVELOPMENT	(610.00)	0.00	0.00%	0.00	0.00	0.00%
75	SHELVERS						
52100	SALARIES	2,698.18	11,324.40	30.09%	26,301.60	37,626.00	69.90%
2	Randall Oaks						

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY1920
10 - GENERAL/CORPORATE
From 10/1/2019 Through 10/31/2019

Attachment to Exhibit A.1.c

		Month Activity	Year Activity	FY1920 Percent Used	FY1920 \$ Remaining	Total Working Budget - FY1920	Percent Total Budget Remaining - FY1920 Working Budget
80	RANDALL OAKS						
52100	SALARIES	12,406.92	47,189.28	29.63%	112,038.72	159,228.00	70.36%
	Total PERSONNEL SERVICES/BENEFITS	152,715.28	602,477.58	29.28%	1,455,272.42	2,057,750.00	70.72%
20	LIBRARY MATERIALS						
0	District Wide						
00	DEPARTMENT-WIDE						
60900	MATERIALS SUPPLIES	367.60	1,097.74	12.19%	7,902.26	9,000.00	87.80%
61500	DATABASES	4,532.00	42,170.86	70.28%	17,829.14	60,000.00	29.72%
61510	EBOOKS	839.90	19,174.69	48.11%	20,675.31	39,850.00	51.88%
61520	DOWNLOADABLE MEDIA	2,335.02	16,904.43	65.01%	9,095.57	26,000.00	34.98%
64100	PROC FEES BOOKS	474.50	1,015.95	25.39%	2,984.05	4,000.00	74.60%
64200	PROC FEES AV	621.90	2,525.05	31.56%	5,474.95	8,000.00	68.44%
64500	ONLINE ORDERING FEE	0.00	0.00	0.00%	1,900.00	1,900.00	100.00%
69990	CONTINGENT-LIBRARY MATERIALS	0.00	0.00	0.00%	5,500.00	5,500.00	100.00%
05	ADMINISTRATION						
61120	BOOKS NF	0.00	416.00	64.00%	234.00	650.00	36.00%
61200	PERIODICALS	0.00	1,877.72	93.88%	122.28	2,000.00	6.11%
1	Dundee Library						
00	DEPARTMENT-WIDE						
61117	BOOKS LEASED	0.00	0.00	0.00%	3,000.00	3,000.00	100.00%
61200	PERIODICALS	0.00	3,694.60	67.17%	1,805.40	5,500.00	32.83%
61600	GAMES	2,816.11	6,931.35	46.20%	8,068.65	15,000.00	53.79%
10	ADULT & TEEN SERVICES						
61110	BOOKS FICTION	3,443.64	10,732.03	39.74%	16,267.97	27,000.00	60.25%
61111	BOOKS LARGE TYPE	731.32	1,055.75	35.19%	1,944.25	3,000.00	64.81%
61120	BOOKS NF	1,743.19	4,576.77	30.51%	10,423.23	15,000.00	69.49%
61130	BOOKS SPANISH	246.45	1,157.55	28.93%	2,842.45	4,000.00	71.06%
61330	AUDIOBOOKS	718.82	2,709.34	38.70%	4,290.66	7,000.00	61.30%
61350	MUSIC	276.36	1,044.29	20.88%	3,955.71	5,000.00	79.11%
61400	DVD	1,154.44	5,588.21	32.87%	11,411.79	17,000.00	67.13%
61700	NONTRADITIONAL MATERIALS	56.73	294.55	5.89%	4,705.45	5,000.00	94.11%
15	TEEN						
61100	BOOKS	604.75	1,650.55	25.39%	4,849.45	6,500.00	74.61%
61130	BOOKS SPANISH	235.23	605.93	20.19%	2,394.07	3,000.00	79.80%
61330	AUDIOBOOKS	596.86	646.84	21.56%	2,353.16	3,000.00	78.44%
20	YOUTH SERVICES						

Fox River Valley Public Library District
 Statement of Revenues and Expenditures - MonFin FY1920
 10 - GENERAL/CORPORATE
 From 10/1/2019 Through 10/31/2019

Attachment to Exhibit A.1.c

		Month Activity	Year Activity	FY1920 Percent Used	FY1920 \$ Remaining	Total Working Budget - FY1920	Percent Total Budget Remaining - FY1920 Working Budget	
	61100	BOOKS	4,673.97	6,905.00	12.78%	47,095.00	54,000.00	87.21%
	61130	BOOKS SPANISH	417.97	1,319.26	16.49%	6,680.74	8,000.00	83.51%
	61330	AUDIOBOOKS	0.00	33.99	2.26%	1,466.01	1,500.00	97.73%
	61350	MUSIC	201.60	314.00	31.40%	686.00	1,000.00	68.60%
	61400	DVD	291.55	1,469.28	14.69%	8,530.72	10,000.00	85.31%
	61700	NONTRADITIONAL MATERIALS	331.71	353.09	11.76%	2,646.91	3,000.00	88.23%
2		Randall Oaks						
	00	DEPARTMENT-WIDE						
	61200	PERIODICALS	0.00	1,225.02	111.36%	(125.02)	1,100.00	(11.37)%
	61600	GAMES	674.36	1,728.50	34.57%	3,271.50	5,000.00	65.43%
	10	ADULT & TEEN SERVICES						
	61110	BOOKS FICTION	1,098.29	4,541.15	45.41%	5,458.85	10,000.00	54.59%
	61120	BOOKS NF	268.86	565.45	18.84%	2,434.55	3,000.00	81.15%
	61400	DVD	355.34	1,969.36	49.23%	2,030.64	4,000.00	50.77%
	61700	NONTRADITIONAL MATERIALS	0.00	0.00	0.00%	3,000.00	3,000.00	100.00%
	15	TEEN						
	61100	BOOKS	297.84	1,145.39	28.63%	2,854.61	4,000.00	71.37%
	61330	AUDIOBOOKS	329.92	329.92	32.99%	670.08	1,000.00	67.01%
	20	YOUTH SERVICES						
	61100	BOOKS	1,401.14	2,387.63	12.56%	16,612.37	19,000.00	87.43%
	61130	BOOKS SPANISH	146.54	458.79	22.93%	1,541.21	2,000.00	77.06%
	61400	DVD	262.36	704.65	23.48%	2,295.35	3,000.00	76.51%
	61700	NONTRADITIONAL MATERIALS	0.00	0.00	0.00%	1,500.00	1,500.00	100.00%
		Total LIBRARY MATERIALS	32,546.27	151,320.68	36.91%	258,679.32	410,000.00	63.09%
51		LIBRARY OPERATIONS						
	0	District Wide						
	00	DEPARTMENT-WIDE						
	52130	STAFF DEVELOPMENT	1,971.90	1,971.90	65.73%	1,028.10	3,000.00	34.27%
	70800	POSTAGE	397.99	809.31	26.97%	2,190.69	3,000.00	73.02%
	70900	SUPPLIES	951.94	2,842.08	20.30%	11,157.92	14,000.00	79.70%
	73225	PUBLIC LIABILITY INS	1,807.25	7,229.00	30.12%	16,771.00	24,000.00	69.88%
	73230	TRANSPORTATION REIMBURSEMENT	351.19	1,451.17	36.27%	2,548.83	4,000.00	63.72%
	73240	BOARD EXPENSES	75.00	750.00	37.50%	1,250.00	2,000.00	62.50%
	73241	LEGAL NOTICES FEES	587.65	644.00	32.20%	1,356.00	2,000.00	67.80%
	73242	MEMBERSHIPS	0.00	1,815.00	59.02%	1,260.00	3,075.00	40.98%

Fox River Valley Public Library District
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10 - GENERAL/CORPORATE
From 10/1/2019 Through 10/31/2019

Attachment to Exhibit A.1.c

		Month Activity	Year Activity	FY1920 Percent Used	FY1920 \$ Remaining	Total Working Budget - FY1920	Percent Total Budget Remaining - FY1920 Working Budget
73245	BACKGROUND CHECK FEES	0.00	36.00	4.50%	764.00	800.00	95.50%
73250	BANK CHARGES	157.20	481.24	12.75%	3,290.76	3,772.00	87.24%
73255	INVESTMENT FEES	656.36	2,655.88	37.94%	4,344.12	7,000.00	62.06%
73258	MATERIALS RECOVERY FEE	89.50	322.20	12.88%	2,177.80	2,500.00	87.11%
73260	LOST & PAID FORWARDING	0.00	140.37	14.03%	859.63	1,000.00	85.96%
73280	COST OF ITEMS SOLD	0.00	54.60	10.92%	445.40	500.00	89.08%
73281	SALES TAX EXPENSE	0.00	0.00	0.00%	50.00	50.00	100.00%
73285	REIMBURSED PURCHASES	650.00	650.00	6.50%	9,350.00	10,000.00	93.50%
73290	HOSPITALITY	43.96	63.53	5.08%	1,186.47	1,250.00	94.92%
73295	MEETING EXPENSE	152.25	843.77	28.12%	2,156.23	3,000.00	71.87%
76500	CASH UNDER	1.90	4.57	1.82%	245.43	250.00	98.17%
79990	CONTINGENT EXPENSES	0.00	0.00	0.00%	1,180.00	1,180.00	100.00%
05	ADMINISTRATION						
52130	STAFF DEVELOPMENT	1,025.00	1,025.00	31.53%	2,225.00	3,250.00	68.46%
73242	MEMBERSHIPS	190.00	730.00	27.34%	1,940.00	2,670.00	72.66%
10	ADULT & TEEN SERVICES						
70900	SUPPLIES	0.00	0.00	0.00%	4,000.00	4,000.00	100.00%
30	PUBLIC SERVICE						
70900	SUPPLIES	203.15	625.44	5.99%	9,799.56	10,425.00	94.00%
60	PATS						
52130	STAFF DEVELOPMENT	0.00	0.00	0.00%	2,000.00	2,000.00	100.00%
73242	MEMBERSHIPS	0.00	0.00	0.00%	220.00	220.00	100.00%
90	FACILITIES						
70900	SUPPLIES	929.79	2,928.42	29.28%	7,071.58	10,000.00	70.72%
1	Dundee Library						
00	DEPARTMENT-WIDE						
73215	COPIER/PRINT EXPENSE	299.05	9,960.02	55.33%	8,039.98	18,000.00	44.67%
73520	PLANT OPERATION	1,845.49	5,568.39	27.84%	14,431.61	20,000.00	72.16%
10	ADULT & TEEN SERVICES						
52130	STAFF DEVELOPMENT	1,096.60	1,096.60	18.27%	4,903.40	6,000.00	81.72%
73242	MEMBERSHIPS	0.00	0.00	0.00%	750.00	750.00	100.00%
20	YOUTH SERVICES						
52130	STAFF DEVELOPMENT	0.00	0.00	0.00%	4,700.00	4,700.00	100.00%
73242	MEMBERSHIPS	0.00	20.00	4.00%	480.00	500.00	96.00%
70	ACCOUNT SERVICES						

Fox River Valley Public Library District
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 From 10/1/2019 Through 10/31/2019

Attachment to Exhibit A.1.c

		Month Activity	Year Activity	FY1920 Percent Used	FY1920 \$ Remaining	Total Working Budget - FY1920	Percent Total Budget Remaining - FY1920 Working Budget
	52130	610.00	610.00	30.50%	1,390.00	2,000.00	69.50%
	73242	0.00	151.00	60.40%	99.00	250.00	39.60%
2							
	00						
	73215	51.08	201.26	10.06%	1,798.74	2,000.00	89.94%
	73505	5,407.50	21,630.00	33.33%	43,260.00	64,890.00	66.67%
80							
	52130	625.60	625.60	25.02%	1,874.40	2,500.00	74.98%
	73242	151.00	151.00	30.20%	349.00	500.00	69.80%
		20,328.35	68,087.35	28.25%	172,944.65	241,032.00	71.75%
52							
	0						
	00						
	70800	2,000.00	4,235.00	42.35%	5,765.00	10,000.00	57.65%
	70900	101.78	3,850.92	46.96%	4,349.08	8,200.00	53.04%
	73010	0.00	4,735.00	24.66%	14,465.00	19,200.00	75.34%
	73020	30.82	482.48	16.08%	2,517.52	3,000.00	83.92%
	73290	0.00	0.00	0.00%	200.00	200.00	100.00%
		2,132.60	13,303.40	32.77%	27,296.60	40,600.00	67.23%
53							
	0						
	00						
	73151	0.00	2,710.36	16.93%	13,289.64	16,000.00	83.06%
	73152	0.00	0.00	0.00%	3,000.00	3,000.00	100.00%
	73155	0.00	1,175.18	69.12%	524.82	1,700.00	30.87%
1							
	10						
	70900	796.01	1,011.31	40.45%	1,488.69	2,500.00	59.55%
	73150	0.00	0.00	0.00%	2,500.00	2,500.00	100.00%
	15						
	70900	164.47	772.02	51.46%	727.98	1,500.00	48.53%
	20						
	70900	456.26	3,211.74	24.70%	9,788.26	13,000.00	75.29%
	73150	0.00	325.00	13.00%	2,175.00	2,500.00	87.00%
2							
	80						
	70900	0.00	239.02	23.90%	760.98	1,000.00	76.10%

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Total GENERAL PROGRAMMING		<u>1,416.74</u>	<u>9,444.63</u>	<u>21.61%</u>	<u>34,255.37</u>	<u>43,700.00</u>	78.39%
54	COMPUTER						
0	District Wide						
00	DEPARTMENT-WIDE						
70900	SUPPLIES	574.80	1,431.67	19.99%	5,728.33	7,160.00	80.00%
73320	CCS SHARED COST	0.00	13,483.00	24.92%	40,616.00	54,099.00	75.08%
73330	CONSULTING - COMPUTER SERVICES	0.00	5,977.50	39.85%	9,022.50	15,000.00	60.15%
73340	SOFTWARE	137.98	3,335.62	18.03%	15,164.38	18,500.00	81.97%
73350	INTERNET LINES	749.73	3,013.46	22.32%	10,486.54	13,500.00	77.68%
1	Dundee Library						
00	DEPARTMENT-WIDE						
73350	INTERNET LINES	151.85	607.40	20.24%	2,392.60	3,000.00	79.75%
2	Randall Oaks						
00	DEPARTMENT-WIDE						
73350	INTERNET LINES	<u>151.85</u>	<u>607.40</u>	<u>20.24%</u>	<u>2,392.60</u>	<u>3,000.00</u>	79.75%
Total COMPUTER		<u>1,766.21</u>	<u>28,456.05</u>	<u>24.90%</u>	<u>85,802.95</u>	<u>114,259.00</u>	75.10%
55	PROFESSIONAL FEES						
0	District Wide						
00	DEPARTMENT-WIDE						
73246	PAYROLL SERVICE	728.07	3,134.41	31.34%	6,865.59	10,000.00	68.66%
73410	LEGAL FEES	0.00	0.00	0.00%	10,000.00	10,000.00	100.00%
73420	AUDIT EXPENSE	<u>8,375.00</u>	<u>8,375.00</u>	<u>84.81%</u>	<u>1,500.00</u>	<u>9,875.00</u>	15.19%
Total PROFESSIONAL FEES		<u>9,103.07</u>	<u>11,509.41</u>	<u>38.53%</u>	<u>18,365.59</u>	<u>29,875.00</u>	61.47%
61	MAINTENANCE						
0	District Wide						
00	DEPARTMENT-WIDE						
73301	COMPUTER MAINT	0.00	1,675.20	16.10%	8,724.80	10,400.00	83.89%
73310	CATALOGING - COMPUTER SERVICE	0.00	1,689.07	24.87%	5,100.93	6,790.00	75.12%
73530	EQUIPMENT MAINT	0.00	0.00	0.00%	1,300.00	1,300.00	100.00%
73640	FUEL	66.13	212.38	21.23%	787.62	1,000.00	78.76%
79990	CONTINGENT EXPENSES	0.00	0.00	0.00%	1,000.00	1,000.00	100.00%
1	Dundee Library						
00	DEPARTMENT-WIDE						
73301	COMPUTER MAINT	0.00	27,103.64	99.99%	1.36	27,105.00	0.01%
73500	BUILDING REPAIRS AND MAINTENANCE	341.00	1,665.48	5.55%	28,334.52	30,000.00	94.45%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY1920
10 - GENERAL/CORPORATE
From 10/1/2019 Through 10/31/2019

Attachment to Exhibit A.1.c

		Month Activity	Year Activity	FY1920 Percent Used	FY1920 \$ Remaining	Total Working Budget - FY1920	Percent Total Budget Remaining - FY1920 Working Budget
	73530	0.00	0.00	0.00%	2,000.00	2,000.00	100.00%
	73540	1,807.20	6,279.54	10.67%	52,550.46	58,830.00	89.33%
2	Randall Oaks						
00	DEPARTMENT-WIDE						
	73301	0.00	18,849.24	99.49%	95.76	18,945.00	0.51%
	73500	0.00	0.00	0.00%	500.00	500.00	100.00%
	73530	0.00	0.00	0.00%	300.00	300.00	100.00%
	Total MAINTENANCE	2,214.33	57,474.55	36.34%	100,695.45	158,170.00	63.66%
65	UTILITIES						
0	District Wide						
00	DEPARTMENT-WIDE						
	73200	89.64	360.54	10.07%	3,219.46	3,580.00	89.93%
1	Dundee Library						
00	DEPARTMENT-WIDE						
	73200	1,159.04	4,616.98	35.24%	8,483.02	13,100.00	64.76%
	73610	3,675.82	14,296.10	35.74%	25,703.90	40,000.00	64.26%
	73620	669.76	1,309.62	26.19%	3,690.38	5,000.00	73.81%
	73630	76.58	242.95	4.85%	4,757.05	5,000.00	95.14%
2	Randall Oaks						
00	DEPARTMENT-WIDE						
	73200	176.31	702.06	31.91%	1,497.94	2,200.00	68.09%
	Total UTILITIES	5,847.15	21,528.25	31.25%	47,351.75	68,880.00	68.75%
70	CAPITAL EXPENSE						
0	District Wide						
00	DEPARTMENT-WIDE						
	73270	74.98	893.95	7.98%	10,306.05	11,200.00	92.02%
	73300	0.00	12,734.56	47.07%	14,315.44	27,050.00	52.92%
1	Dundee Library						
10	ADULT & TEEN SERVICES						
	73270	0.00	0.00	0.00%	6,600.00	6,600.00	100.00%
	Total CAPITAL EXPENSE	74.98	13,628.51	30.39%	31,221.49	44,850.00	69.61%
	Total Expenditures	228,144.98	977,230.41	29.37%	2,350,221.59	3,327,452.00	70.63%
	Net Increase(Decrease) in Fund Balance	338,340.21	2,346,851.08	2,324.37%	(2,245,884.08)	100,967.00	2,224.37%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY1920
20 - FICA
From 10/1/2019 Through 10/31/2019

Attachment to Exhibit A.1.c

		Month Activity	Year Activity	FY1920 Percent Used	FY1920 \$ Remaining	Total Working Budget - FY1920	Percent Total Budget Remaining - FY1920 Working Budget
Revenues							
00	REVENUES						
0	District Wide						
00	DEPARTMENT-WIDE						
43010	TAX LEVY	17,519.51	108,836.50	98.94%	1,163.50	110,000.00	(1.06)%
44010	INT & DIV INCOME	113.04	488.29	97.65%	11.71	500.00	(2.34)%
	Total REVENUES	<u>17,632.55</u>	<u>109,324.79</u>	<u>98.94%</u>	<u>1,175.21</u>	<u>110,500.00</u>	<u>(1.06)%</u>
	Total Revenues	<u>17,632.55</u>	<u>109,324.79</u>	<u>98.94%</u>	<u>1,175.21</u>	<u>110,500.00</u>	<u>(1.06)%</u>
Expenditures							
15	PERSONNEL						
	SERVICES/BENEFITS						
0	District Wide						
00	DEPARTMENT-WIDE						
52212	FICA / MEDICARE	10,573.95	47,121.88	33.65%	92,878.12	140,000.00	66.34%
	Total PERSONNEL SERVICES/BENEFITS	<u>10,573.95</u>	<u>47,121.88</u>	<u>33.66%</u>	<u>92,878.12</u>	<u>140,000.00</u>	<u>66.34%</u>
	Total Expenditures	<u>10,573.95</u>	<u>47,121.88</u>	<u>33.66%</u>	<u>92,878.12</u>	<u>140,000.00</u>	<u>66.34%</u>
	Net Increase(Decrease) in Fund Balance	<u>7,058.60</u>	<u>62,202.91</u>	<u>(210.85)%</u>	<u>(91,702.91)</u>	<u>(29,500.00)</u>	<u>(310.86)%</u>

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY1920
30 - IMRF
From 10/1/2019 Through 10/31/2019

Attachment to Exhibit A.1.c

		Month Activity	Year Activity	FY1920 Percent Used	FY1920 \$ Remaining	Total Working Budget - FY1920	Percent Total Budget Remaining - FY1920 Working Budget
Revenues							
00	REVENUES						
0	District Wide						
00	DEPARTMENT-WIDE						
43010	TAX LEVY	19,112.47	118,732.58	98.94%	1,267.42	120,000.00	(1.06)%
44010	INT & DIV INCOME	170.39	763.65	152.73%	(263.65)	500.00	52.73%
	Total REVENUES	<u>19,282.86</u>	<u>119,496.23</u>	<u>99.17%</u>	<u>1,003.77</u>	<u>120,500.00</u>	<u>(0.83)%</u>
	Total Revenues	<u>19,282.86</u>	<u>119,496.23</u>	<u>99.17%</u>	<u>1,003.77</u>	<u>120,500.00</u>	<u>(0.83)%</u>
Expenditures							
15	PERSONNEL						
	SERVICES/BENEFITS						
0	District Wide						
00	DEPARTMENT-WIDE						
52121	IMRF	10,742.56	48,457.49	30.28%	111,542.51	160,000.00	69.71%
	Total PERSONNEL SERVICES/BENEFITS	<u>10,742.56</u>	<u>48,457.49</u>	<u>30.29%</u>	<u>111,542.51</u>	<u>160,000.00</u>	<u>69.71%</u>
	Total Expenditures	<u>10,742.56</u>	<u>48,457.49</u>	<u>30.29%</u>	<u>111,542.51</u>	<u>160,000.00</u>	<u>69.71%</u>
	Net Increase(Decrease) in Fund Balance	<u>8,540.30</u>	<u>71,038.74</u>	<u>(179.84)%</u>	<u>(110,538.74)</u>	<u>(39,500.00)</u>	<u>(279.84)%</u>

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY1920
70 - CAPITAL PROJECTS/SPECIAL RESERVE
From 10/1/2019 Through 10/31/2019

Attachment to Exhibit A.1.c

		Month Activity	Year Activity	FY1920 Percent Used	FY1920 \$ Remaining	Total Working Budget - FY1920	Percent Total Budget Remaining - FY1920 Working Budget
Revenues							
00	REVENUES						
0	District Wide						
00	DEPARTMENT-WIDE						
44010	INT & DIV INCOME	9,333.57	18,965.25	47.41%	21,034.75	40,000.00	(52.59)%
	Total REVENUES	9,333.57	18,965.25	47.41%	21,034.75	40,000.00	(52.59)%
01	TRANSFERS BETWEEN FUNDS						
0	District Wide						
00	DEPARTMENT-WIDE						
40000	TRANSFER IN	0.00	0.00	0.00%	118,336.00	118,336.00	(100.00)%
	Total TRANSFERS BETWEEN FUNDS	0.00	0.00	0.00%	118,336.00	118,336.00	(100.00)%
	Total Revenues	9,333.57	18,965.25	11.98%	139,370.75	158,336.00	(88.02)%
Expenditures							
54	COMPUTER						
0	District Wide						
00	DEPARTMENT-WIDE						
73300	COMPUTER EQUIPMENT	0.00	3,151.03	11.67%	23,848.97	27,000.00	88.33%
73340	SOFTWARE	0.00	2,951.93	29.51%	7,048.07	10,000.00	70.48%
	Total COMPUTER	0.00	6,102.96	16.49%	30,897.04	37,000.00	83.51%
55	PROFESSIONAL FEES						
0	District Wide						
00	DEPARTMENT-WIDE						
73430	OTHER PROF FEES	0.00	0.00	0.00%	54,803.00	54,803.00	100.00%
	Total PROFESSIONAL FEES	0.00	0.00	0.00%	54,803.00	54,803.00	100.00%
61	MAINTENANCE						
1	Dundee Library						
00	DEPARTMENT-WIDE						
73500	BUILDING REPAIRS AND MAINTENANCE	0.00	0.00	0.00%	24,000.00	24,000.00	100.00%
	Total MAINTENANCE	0.00	0.00	0.00%	24,000.00	24,000.00	100.00%
70	CAPITAL EXPENSE						
0	District Wide						
00	DEPARTMENT-WIDE						
73270	FURNITURE & EQUIP	0.00	0.00	0.00%	85,000.00	85,000.00	100.00%
	Total CAPITAL EXPENSE	0.00	0.00	0.00%	85,000.00	85,000.00	100.00%
	Total Expenditures	0.00	6,102.96	3.04%	194,700.04	200,803.00	96.96%

Fox River Valley Public Library District
 Statement of Revenues and Expenditures - MonFin FY1920
 70 - CAPITAL PROJECTS/SPECIAL RESERVE
 From 10/1/2019 Through 10/31/2019

Attachment to Exhibit A.1.c

	Month Activity	Year Activity	FY1920 Percent Used	FY1920 \$ Remaining	Total Working Budget - FY1920	Percent Total Budget Remaining - FY1920 Working Budget
Net Increase(Decrease) in Fund Balance	9,333.57	12,862.29	(30.28)%	(55,329.29)	(42,467.00)	(130.29)%

Fox River Valley Public Library District
 Statement of Revenues and Expenditures - MonFin FY1920
 80 - WORKING CASH
 From 10/1/2019 Through 10/31/2019

Attachment to Exhibit A.1.c

	Month Activity	Year Activity	FY1920 Percent Used	FY1920 \$ Remaining	Total Working Budget - FY1920	Percent Total Budget Remaining - FY1920 Working Budget
Revenues						
00 REVENUES						
0 District Wide						
00 DEPARTMENT-WIDE						
44010 INT & DIV INCOME	448.14	831.38	55.42%	668.62	1,500.00	(44.57)%
Total REVENUES	448.14	831.38	55.43%	668.62	1,500.00	(44.57)%
Total Revenues	448.14	831.38	55.43%	668.62	1,500.00	(44.57)%
Net Increase(Decrease) in Fund Balance	448.14	831.38	55.42%	668.62	1,500.00	(44.57)%

Fox River Valley Public Library District
 Statement of Revenues and Expenditures - MonFin FY1920
 90 - DONATION / GIFT
 From 10/1/2019 Through 10/31/2019

Attachment to Exhibit A.1.c

		Month Activity	Year Activity	FY1920 Percent Used	FY1920 \$ Remaining	Total Working Budget - FY1920	Percent Total Budget Remaining - FY1920 Working Budget
Revenues							
00	REVENUES						
0	District Wide						
00	DEPARTMENT-WIDE						
44010	INT & DIV INCOME	719.44	1,358.62	33.96%	2,641.38	4,000.00	(66.03)%
49010	MONETARY GIFT	0.00	0.00	0.00%	5,000.00	5,000.00	(100.00)%
	Total REVENUES	<u>719.44</u>	<u>1,358.62</u>	<u>15.10%</u>	<u>7,641.38</u>	<u>9,000.00</u>	<u>(84.90)%</u>
	Total Revenues	<u>719.44</u>	<u>1,358.62</u>	<u>15.10%</u>	<u>7,641.38</u>	<u>9,000.00</u>	<u>(84.90)%</u>
	Net Increase(Decrease) in Fund Balance	<u><u>719.44</u></u>	<u><u>1,358.62</u></u>	<u><u>15.09%</u></u>	<u><u>7,641.38</u></u>	<u><u>9,000.00</u></u>	<u><u>(84.90)%</u></u>

Fox River Valley Public Library District
 Revenue Summary - All Funds Combined - Budget v Actual Revenues FY1920
 From 10/1/2019 Through 10/31/2019

Attachment to Exhibit A.1.d

	Month Activity	Year Activity	Percent Budget Used FY1920	Total Budget - FY1920 Working Budget	Budget \$ Remaining FY1920	Percent Total Budget Remaining - FY1920 Working Budget
Revenues						
43010	TAX LEVY	541,276.81	3,362,576.44	98.94%	3,398,496.00	35,919.56 (1.06)%
43020	PPRT	13,198.28	21,691.33	48.20%	45,000.00	23,308.67 (51.80)%
43500	IMPACT FEES	33,941.00	33,941.00	0.00%	0.00	(33,941.00) 0.00%
44010	INT & DIV INCOME	17,508.68	41,685.14	48.19%	86,500.50	44,815.36 (51.81)%
45010	PER CAPITA GRANT	0.00	86,672.50	100.00%	86,672.50	0.00 0.00%
45011	E-RATE GRANT	1,335.09	1,335.09	17.80%	7,500.00	6,164.91 (82.20)%
45020	OTHER GRANTS	20.00	1,619.12	80.95%	2,000.00	380.88 (19.04)%
46020	FINES & FEES	2,600.91	8,069.25	80.69%	10,000.00	1,930.75 (19.31)%
46030	LOST & DAMAGED	299.02	1,793.19	35.86%	5,000.00	3,206.81 (64.14)%
46110	MEETING RM RENTAL	0.00	0.00	0.00%	100.00	100.00 (100.00)%
46200	PRINT/COPY REVENUE	1,332.40	6,016.10	20.05%	30,000.00	23,983.90 (79.95)%
46210	FAX REVENUE	250.00	1,047.60	34.92%	3,000.00	1,952.40 (65.08)%
46300	TAXABLE SALES (USB, DVD, EARBUDS)	18.90	92.80	23.20%	400.00	307.20 (76.80)%
46400	MISCELLANEOUS INCOME	0.00	340.84	0.00%	0.00	(340.84) 0.00%
46450	REIMBURSEMENTS	650.00	1,330.00	13.30%	10,000.00	8,670.00 (86.70)%
46500	CASH OVER	33.66	99.36	39.74%	250.00	150.64 (60.26)%
46600	RETIRED EMPLOYEE REIMBURSEMENTS	1,437.00	5,748.00	28.74%	20,000.00	14,252.00 (71.26)%
49010	MONETARY GIFT	0.00	0.00	0.00%	5,000.00	5,000.00 (100.00)%
	Total Revenues	<u>613,901.75</u>	<u>3,574,057.76</u>	<u>96.34%</u>	<u>3,709,919.00</u>	<u>135,861.24 (3.66)%</u>
	Net Increase(Decrease) in Fund Balance	<u>613,901.75</u>	<u>3,574,057.76</u>	<u>96.33%</u>	<u>3,709,919.00</u>	<u>135,861.24 (3.66)%</u>

Fox River Valley Public Library District
Revenue Summary - All Funds Combined - Revenue by Period - Posted Transactions Only
From 7/1/2019 Through 6/30/2020

	<u>7/1/2019 - 7/31/2019</u>	<u>8/1/2019 - 8/31/2019</u>	<u>9/1/2019 - 9/30/2019</u>	<u>10/1/2019 - 10/31/2019</u>	<u>11/1/2019 - 11/30/2019</u>	<u>12/1/2019 - 12/31/2019</u>	<u>1/1/2020 - 1/31/2020</u>	<u>2/1/2020 - 2/29/2020</u>	<u>3/1/2020 - 3/31/2020</u>	<u>4/1/2020 - 4/30/2020</u>	<u>5/1/2020 - 5/31/2020</u>	<u>6/1/2020 - 6/30/2020</u>	Total
Revenues													
TAX LEVY	1,770,107.84	37,062.15	1,014,129.64	541,276.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,362,576.44
PPRT	7,583.34	909.71	0.00	13,198.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,691.33
IMPACT FEES	0.00	0.00	0.00	33,941.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,941.00
INT & DIV INCOME	4,647.47	8,927.78	10,601.21	17,508.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,685.14
PER CAPITA GRANT	0.00	0.00	86,672.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86,672.50
E-RATE GRANT	0.00	0.00	0.00	1,335.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,335.09
OTHER GRANTS	0.00	0.00	1,599.12	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,619.12
FINES & FEES	1,817.30	1,902.02	1,749.02	2,600.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,069.25
LOST & DAMAGED	455.84	323.61	714.72	299.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,793.19
PRINT/COPY REVENUE	1,588.10	1,652.80	1,442.80	1,332.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,016.10
FAX REVENUE	278.00	339.00	180.60	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,047.60
TAXABLE SALES (USB, DVD, EARBUDS)	30.60	23.30	20.00	18.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92.80
MISCELLANEOUS INCOME	115.22	225.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	340.84
REIMBURSEMENTS	680.00	0.00	0.00	650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,330.00
CASH OVER	26.06	2.21	37.43	33.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.36
RETIRED EMPLOYEE REIMBURSEMENTS	1,437.00	1,437.00	1,437.00	1,437.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,748.00
Total Revenues	<u>1,788,766.77</u>	<u>52,805.20</u>	<u>1,118,584.04</u>	<u>613,901.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	3,574,057.76
Net Increase(Decrease) in Fund Balance	<u>1,788,766.77</u>	<u>52,805.20</u>	<u>1,118,584.04</u>	<u>613,901.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	3,574,057.76

Fox River Valley Public Library District
 Expenditure Summary - All Funds Combined - Budget v Actual Expenditures FY1920
 From 10/1/2019 Through 10/31/2019

Attachment to Exhibit A.1.f

	Month Activity	Year Activity	FY1920 Percent Used	Total Budget - FY1920 Working Budget	FY1920 \$ Remaining	FY1920 Percent Remaining
Expenditures						
15	Personnel Expenses					
15	174,031.79	698,056.95	29.57%	2,360,000.00	1,661,943.05	70.42%
	PERSONNEL SERVICES/BENEFITS					
	174,031.79	698,056.95	29.58%	2,360,000.00	1,661,943.05	70.42%
20	Library Materials					
20	32,546.27	151,320.68	36.90%	410,000.00	258,679.32	63.09%
	LIBRARY MATERIALS					
	32,546.27	151,320.68	36.91%	410,000.00	258,679.32	63.09%
50	Operating Expenses					
51	20,328.35	68,087.35	29.12%	233,782.00	165,694.65	70.87%
52	2,132.60	13,303.40	32.76%	40,600.00	27,296.60	67.23%
53	1,416.74	9,444.63	21.61%	43,700.00	34,255.37	78.38%
54	1,766.21	34,559.01	22.84%	151,259.00	116,699.99	77.15%
55	9,103.07	11,509.41	12.83%	89,678.00	78,168.59	87.16%
	PROFESSIONAL FEES					
	34,746.97	136,903.80	24.49%	559,019.00	422,115.20	75.51%
	Total Operating Expenses					
60	Building Expenses					
61	2,214.33	57,474.55	31.54%	182,170.00	124,695.45	68.45%
65	5,847.15	21,528.25	31.25%	68,880.00	47,351.75	68.74%
	UTILITIES					
	8,061.48	79,002.80	31.47%	251,050.00	172,047.20	68.53%
	Total Building Expenses					
70	Capital Expense					
70	74.98	13,628.51	10.49%	129,850.00	116,221.49	89.50%
	CAPITAL EXPENSE					
	74.98	13,628.51	10.50%	129,850.00	116,221.49	89.50%
	Total Capital Expense					
	249,461.49	1,078,912.74	29.08%	3,709,919.00	2,631,006.26	70.92%
	Total Expenditures					
	(249,461.49)	(1,078,912.74)	29.08%	(3,709,919.00)	(2,631,006.26)	70.91%
	Net Increase(Decrease) in Fund Balance					

Fox River Valley Public Library District
 Expenditure Summary - All Funds Combined - Budget v Actual Expenses by Location FY1920
 From 10/1/2019 Through 10/31/2019

Attachment to Exhibit A.1 g

		Month Activity	Year Activity	FY1920 Percent Used	Total Budget - FY1920 Working Budget	FY1920 Budget \$ Remaining	FY1920 Budget % Remaining
Expenditures							
0	District Wide						
15	Personnel Expenses	86,793.84	358,551.33	29.71%	1,206,794.00	848,242.67	70.28%
20	Library Materials	9,170.92	85,182.44	54.29%	156,900.00	71,717.56	45.70%
50	Operating Expenses	22,940.21	90,116.04	21.96%	410,179.00	320,062.96	78.03%
60	Building Expenses	155.77	3,937.19	16.35%	24,070.00	20,132.81	83.64%
70	Capital Expense	74.98	13,628.51	11.05%	123,250.00	109,621.49	88.94%
	Total District Wide	<u>119,135.72</u>	<u>551,415.51</u>	<u>28.70%</u>	<u>1,921,193.00</u>	<u>1,369,777.49</u>	<u>71.30%</u>
1	Dundee Library						
15	Personnel Expenses	74,831.03	292,316.34	29.47%	991,728.00	699,411.66	70.52%
20	Library Materials	18,540.70	51,082.38	25.99%	196,500.00	145,417.62	74.00%
50	Operating Expenses	5,419.73	23,333.48	30.22%	77,200.00	53,866.52	69.77%
60	Building Expenses	7,729.40	55,514.31	27.07%	205,035.00	149,520.69	72.92%
70	Capital Expense	0.00	0.00	0.00%	6,600.00	6,600.00	100.00%
	Total Dundee Library	<u>106,520.86</u>	<u>422,246.51</u>	<u>28.59%</u>	<u>1,477,063.00</u>	<u>1,054,816.49</u>	<u>71.41%</u>
2	Randall Oaks						
15	Personnel Expenses	12,406.92	47,189.28	29.63%	159,228.00	112,038.72	70.36%
20	Library Materials	4,834.65	15,055.86	26.60%	56,600.00	41,544.14	73.39%
50	Operating Expenses	6,387.03	23,454.28	31.74%	73,890.00	50,435.72	68.25%
60	Building Expenses	176.31	19,551.30	89.09%	21,945.00	2,393.70	10.90%
	Total Randall Oaks	<u>23,804.91</u>	<u>105,250.72</u>	<u>33.77%</u>	<u>311,663.00</u>	<u>206,412.28</u>	<u>66.23%</u>
	Total Expenditures	<u>249,461.49</u>	<u>1,078,912.74</u>	<u>29.08%</u>	<u>3,709,919.00</u>	<u>2,631,006.26</u>	<u>70.92%</u>
	Net Increase(Decrease) in Fund Balance	<u>(249,461.49)</u>	<u>(1,078,912.74)</u>	<u>29.08%</u>	<u>(3,709,919.00)</u>	<u>(2,631,006.26)</u>	<u>70.91%</u>

Fox River Valley Public Library District
Expenditure Summary - All Funds Combined - Expenditures by Period - Posted Transactions Only
From 7/1/2019 Through 6/30/2020

	7/1/2019 - 7/31/2019	8/1/2019 - 8/31/2019	9/1/2019 - 9/30/2019	10/1/2019 - 10/31/2019	11/1/2019 - 11/30/2019	12/1/2019 - 12/31/2019	1/1/2020 - 1/31/2020	2/1/2020 - 2/29/2020	3/1/2020 - 3/31/2020	4/1/2020 - 4/30/2020	5/1/2020 - 5/31/2020	6/1/2020 - 6/30/2020	Total
Expenditures													
Personnel Expenses													
PERSONNEL SERVICES/BENEFITS	98,292.14	249,618.27	176,114.75	174,031.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	698,056.95
Library Materials													
LIBRARY MATERIALS	60,696.56	36,521.95	21,555.90	32,546.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	151,320.68
Operating Expenses													
LIBRARY OPERATIONS	11,832.66	24,594.69	11,331.65	20,328.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,087.35
PUBLIC RELATIONS	3,496.48	5,103.10	2,571.22	2,132.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,303.40
GENERAL PROGRAMMING	4,102.67	2,039.38	1,885.84	1,416.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,444.63
COMPUTER	4,119.99	18,918.70	9,754.11	1,766.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,559.01
PROFESSIONAL FEES	717.52	956.82	732.00	9,103.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,509.41
Building Expenses													
MAINTENANCE	1,204.09	3,524.45	50,531.68	2,214.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,474.55
UTILITIES	4,578.10	5,955.08	5,147.92	5,847.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,528.25
Capital Expense													
CAPITAL EXPENSE	4,490.06	8,407.49	655.98	74.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,628.51
Total Expenditures	<u>193,530.27</u>	<u>355,639.93</u>	<u>280,281.05</u>	<u>249,461.49</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	1,078,912.74
Net Increase(Decrease) in Fund Balance	<u>(193,530.27)</u>	<u>(355,639.93)</u>	<u>(280,281.05)</u>	<u>(249,461.49)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	(1,078,912.74)

Fox River Valley Public Library District
Balance Sheet
As of 10/31/2019

Attachment to Exhibit A.1.i

		Current Year
Assets		
Cash and Investments		
Checking Accounts		
10100	BANK ACCOUNTS	
10	GENERAL/CORPORATE	2,836,087.78
20	FICA	83,225.05
30	IMRF	123,356.44
70	CAPITAL PROJECTS/SPECIAL RESERVE	333,415.95
80	WORKING CASH	338.92
90	DONATION / GIFT	6,300.18
	Total Checking Accounts	3,382,724.32
Other Cash		
10900	CASH ON HAND DUNDEE	
10	GENERAL/CORPORATE	260.00
10901	CASH ON HAND RANDALL OAKS	
10	GENERAL/CORPORATE	174.00
	Total Other Cash	434.00
Investments		
10500	INVESTMENT ACCOUNTS	
10	GENERAL/CORPORATE	785,432.77
70	CAPITAL PROJECTS/SPECIAL RESERVE	3,024,533.30
80	WORKING CASH	153,335.42
90	DONATION / GIFT	241,598.13
	Total Investments	4,204,899.62
	Total Cash and Investments	7,588,057.94
Other Assets		
13000	PREPAID RENT	
10	GENERAL/CORPORATE	16,222.50
13100	PREPAID INSURANCE	
10	GENERAL/CORPORATE	4,639.50
13200	PREPAID EXPENSE	
10	GENERAL/CORPORATE	18,751.92
14000	ACCOUNTS RECEIVABLE	
10	GENERAL/CORPORATE	38.40
14500	PROPERTY TAX RECEIVABLES	
10	GENERAL/CORPORATE	33,488.45
20	FICA	1,054.68
30	IMRF	1,376.83
	Total Other Assets	75,572.28
	Total Assets	7,663,630.22
Liabilities and Fund Balance		
Liabilities		
20000	ACCOUNTS PAYABLE	
10	GENERAL/CORPORATE	22,844.20
22052	CREDIT CARD PAYABLE FINNERAN	
10	GENERAL/CORPORATE	101.78
22054	CREDIT CARD PAYABLE HARO	
10	GENERAL/CORPORATE	66.13
22055	CREDIT CARD PAYABLE NELSON	
10	GENERAL/CORPORATE	556.24
22056	CREDIT CARD PAYABLE WERLE	
10	GENERAL/CORPORATE	43.96
22062	CREDIT CARD PAYABLE PACINI	
10	GENERAL/CORPORATE	312.60
22064	CREDIT CARD PAYABLE ROSENTHAL	
10	GENERAL/CORPORATE	118.90
22075	CREDIT CARD PAYABLE BERGER	
10	GENERAL/CORPORATE	776.60
22076	CREDIT CARD PAYABLE CORTES	

Return to Agenda

Fox River Valley Public Library District

Attachment to Exhibit A.1.i

Balance Sheet
As of 10/31/2019

		<u>Current Year</u>
10	GENERAL/CORPORATE	192.29
22080	CREDIT CARD PAYABLE POWESIAK	
10	GENERAL/CORPORATE	45.88
22081	CREDIT CARD PAYABLE BUNTE	
10	GENERAL/CORPORATE	75.00
22082	CREDIT CARD PAYABLE CARAPIA	
10	GENERAL/CORPORATE	84.44
22084	CREDIT CARD PAYABLE SABALA	
10	GENERAL/CORPORATE	482.55
27900	DEFERRED TAXES	
10	GENERAL/CORPORATE	33,488.45
20	FICA	1,054.68
30	IMRF	<u>1,376.83</u>
	Total Liabilities	61,620.53
	Fund Balance	
10	GENERAL/CORPORATE	3,635,906.30
20	FICA	83,225.05
30	IMRF	123,356.44
70	CAPITAL PROJECTS/SPECIAL RESERVE	3,357,949.25
80	WORKING CASH	153,674.34
90	DONATION / GIFT	<u>247,898.31</u>
	Total Fund Balance	<u>7,602,009.69</u>
	Total Liabilities and Fund Balance	<u><u>7,663,630.22</u></u>



Investment Inventory Month End
FR Valley Investment Holdings (104089)
10/31/2019

Description	Purchase/Settle Date	Maturity Date	Next Call Date	Current Face Value	Coupon Rate	Purchase Yield	Identifier	Market Value
Cash	---	10/31/2019	---	0.00	0.000	---	CCYUSD	10.61
MMDA12	---	10/31/2019	---	0.00	0.000	---	MMDA12	4,535.97
BBVA USA	11/28/2018	11/29/2019	---	187,000.00	2.700	2.717	BBVASM	187,172.04
First Commercial Bank, Inc.	07/14/2017	01/31/2020	---	240,000.00	1.650	1.669	BBG00H3PC072	240,060.00
Belmont Bank & Trust Company	09/27/2017	04/13/2020	---	245,000.00	1.700	1.690	BBG00HTMCM73	245,120.05
Medallion Bank	10/20/2017	04/20/2020	---	145,000.00	1.750	1.766	BBG00HW3T669	145,105.85
United Prairie Bank Inc	10/25/2017	04/24/2020	---	245,000.00	1.750	1.752	BBG00HYJ4Z3	245,181.30
Wells Fargo Bank, National Association	07/02/2018	06/29/2020	---	200,000.00	2.800	2.822	BBG00L4VQYG0	201,584.00
Capital One, N.A.	07/14/2017	07/20/2020	---	240,000.00	1.850	1.865	BBG00H433JS6	240,429.60
Comenity Capital Bank	09/27/2017	10/05/2020	---	245,000.00	1.950	1.951	BBG00HT9QXN5	245,627.20
First National Bank of Decatur County	07/02/2018	12/29/2020	---	200,000.00	2.850	2.868	BBG00L95RN39	202,622.00
Morgan Stanley Bank, N.A.	01/25/2018	01/25/2021	---	215,000.00	2.450	2.450	BBG00JRXZG8	216,922.10
Sallie Mae Bank	04/24/2019	04/26/2021	---	125,000.00	2.450	2.470	SALLMA	126,315.00
ConnectOne Bank	05/10/2018	05/10/2021	---	155,000.00	2.850	2.867	BBG00KRWFMW5	157,599.35
Bar Harbor Bankshares	07/02/2018	06/29/2021	---	200,000.00	3.000	3.015	BBG00L778555	204,110.00
Ally Bank	08/16/2018	08/16/2021	---	135,000.00	3.000	3.014	BBG00LNJR4S8	137,961.90
Ally Bank	10/10/2019	10/12/2021	---	97,000.00	1.800	1.800	BBG00QGJPT4	97,062.08
Bank of New England	07/26/2019	11/26/2021	---	150,000.00	2.000	2.018	SONHBT	150,673.50
Citibank, N.A.	01/25/2019	01/25/2022	---	168,000.00	2.900	2.923	C	172,032.00
JPMorgan Chase Bank, National Association	03/18/2019	03/15/2022	03/15/2020	108,000.00	2.750	2.763	BBG00NGL5DP4	108,459.00
Merrick Bank Corporation	03/20/2019	03/21/2022	---	108,000.00	2.650	2.663	MERICK	110,096.28
FEDERAL FARM CREDIT BANKS FUNDING CORP	07/22/2019	07/22/2022	07/22/2020	230,000.00	2.110	2.108	BBG00PPR77R5	230,420.90
Goldman Sachs Bank USA	10/09/2019	10/11/2022	---	200,000.00	1.900	1.932	GS	200,040.00
Citibank, N.A.	04/02/2019	04/03/2023	---	82,000.00	2.750	2.772	BBG00NNGKFW7	84,303.38
Morgan Stanley Private Bank, National Association	04/11/2019	04/11/2023	---	150,000.00	2.700	2.724	MS	153,991.50
FEDERAL FARM CREDIT BANKS FUNDING CORP	10/30/2019	10/30/2023	10/30/2020	115,000.00	1.930	1.940	BBG00QL72P69	115,056.35
---	---	04/30/2021	---	4,185,000.00	2.293	2.305	---	4,222,491.96

ORDINANCE NO. 2019-16

**ANNUAL CALENDAR for 2019
FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT HOLIDAY CLOSINGS**

Library District Facilities will be closed on the following holidays:

- New Year’s Day
- Easter
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Eve – close at 5 pm
- Thanksgiving
- Christmas Eve
- Christmas Day
- New Year’s Eve

The library may also close for staff training to ensure highly trained personnel, and for special circumstances or an emergency.

Approved this 19th day of November, 2019, pursuant to a roll call vote as follows:

Ayes: _____

Nays: _____

Absent: _____

Abstain: _____

Approved:

 Richard V. Corbett, President
 Board of Library Trustees
 Fox River Valley Public Library District

Attest:

 Nikki Kuhlman, Secretary
 Board of Library Trustees
 Fox River Valley Public Library District

C.1 Ordinance 2019-17 Levying Taxes for Fiscal Year 2019-2020

RECOMMENDED **MOTION**: I move to adopt ordinance 2019-17 levying taxes in the amount of \$3,550,000 for fiscal year 2019-2020

BACKGROUND INFORMATION:

Illinois State Statute 75 ILCS 16/5-45 authorizes the library district to levy annual public library taxes on properties within the district. The principal function of the levy is to fund that portion of the budget that is not funded by other sources. All taxes proposed to be levied by a district must be levied by ordinance, a certified copy of which must be filed with the County Clerk, not later than the last Tuesday in December in each year. The library taxes provided in the Illinois Public Library District Act shall be levied by the district and collected in the same manner as other general taxes by the county collector or collectors affected by the levy.

The levy is prepared in a manner which maximizes the library district's ability to keep pace with economic pressures and capture growth of new property within the confines of the Property Tax Extension Limitation Law (PTELL). Specifically, the FY1920 levy amount is based upon our FY1920 Appropriation and matches the "Estimate of Funds Needed" total figure of \$3,550,000 the Board approved in the October meeting.

- Since we plan to close the FICA fund in FY1920 we won't levy anything into that fund. Once it's exhausted we'll pay FICA expenditures from the General Corporate fund.
- Since we plan to close the IMRF fund in FY2021 we won't levy the entire amount we'll need into that fund, only \$120,000. Once it's exhausted we'll pay IMRF expenditures from the General Corporate fund.
- We've appropriated \$3,575,364 in the General Corporate fund, so the balance of the levy \$3,430,000 will be for that fund.

With CPI of 1.9%, it's unlikely the Library will see revenue increased more than 5% for next year. Therefore this levy is expected to capture all property tax revenues the Library is legally permitted to receive without triggering Truth in Taxation Act (TITA) notice and hearing requirements.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT
ORDINANCE NO. 2019-17
AN ORDINANCE LEVYING TAXES FOR
THE FISCAL YEAR 2019-2020

WHEREAS, applicable statutes require the Fox River Valley Public Library District to adopt a levy ordinance levying taxes for Library District purposes upon all property subject to taxation within the Library District; and

WHEREAS, pursuant to applicable statutes, a Budget and Appropriation Ordinance was previously adopted, published, and filed.

NOW, THEREFORE, BE IT ORDAINED by the Board of Library Trustees of the Fox River Valley Public Library District as follows:

Section 1. The Budget and Appropriation Ordinance for the fiscal year 2019-2020 is incorporated by reference.

Section 2. A tax in the sum of THREE MILLION FIVE HUNDRED FIFTY THOUSAND DOLLARS (\$3,550,000.00) is levied as follows:

I.	<u>GENERAL CORPORATE LEVY</u>	<u>FY1920 APPROPRIATION</u>	<u>LEVY</u>
	Personnel Services/Benefits	\$2,193,000	\$2,193,000
	Library Materials	\$451,000	\$451,000
	Operating Expenses	\$513,938	\$513,938
	Utilities	\$75,768	\$75,768
	Building & Maintenance	\$173,987	\$173,987
	Capital Expense	\$49,335	\$22,307
	Transfer to Special Reserve fund	\$118,336	\$0
	Total Corporate:	\$3,575,364	\$3,430,000
II.	<u>SPECIAL TAX LEVIES</u>		
	FICA	\$127,000	\$0
	IMRF	\$168,000	\$120,000
	Total Special Taxes:	\$295,000	\$120,000
	<u>RECAP</u>		
I.	General Corporate Levy	\$3,575,364	\$3,430,000
II.	Special Tax Levies		
	FICA	\$127,000	\$0
	IMRF	\$168,000	\$120,000
	Special Reserve	\$220,883	\$0
	Totals:	\$4,091,247	\$3,550,000

Section 3. All unexpended balances of proceeds received annually from public library taxes not in excess of statutory limits may be transferred to the Special Reserve Fund.

Section 4. The Secretary of this Board shall file on or before the last Tuesday in December a certified copy of this Levy Ordinance with the Kane County Clerk.

Section 5. This Ordinance shall be in full force and effect from and after its passage and approval.

PASSED by the Board of Library Trustees of the Fox River Valley Public Library District, Kane County, Illinois, on the 19th day of November, 2019 by a vote of:

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAINING: _____

APPROVED:

Richard V. Corbett, President
Board of Library Trustees
Fox River Valley Public Library District

ATTEST:

Nikki Kuhlman, Secretary
Board of Library Trustees
Fox River Valley Public Library District

STATE OF ILLINOIS)
) SS:
COUNTY OF KANE)

CERTIFICATION OF COMPLIANCE WITH THE TRUTH IN TAXATION LAW

I, Richard V. Corbett, the duly qualified and presiding officer of the Fox River Valley Public Library District, Kane County, Illinois, hereby certify that the attached Levy Ordinance of the Fox River Valley Public Library District for the fiscal year beginning July 1, 2019 was adopted in full compliance with the Truth in Taxation Law (35 ILS 200/18-55 et seq.).

IN WITNESS WHEREOF, I have placed my official signature and the corporate seal of the Library District this 19th day of November, 2019.

Richard V. Corbett
President and Presiding Officer
Fox River Valley Public Library District

(Library District Seal)

STATE OF ILLINOIS)
) SS:
COUNTY OF KANE)

CERTIFICATE OF AUTHENTICITY

I, Nikki Kuhlman, hereby certify that I am the duly qualified Secretary of The Board of Library Trustees of the Fox River Valley Public Library District of Kane County, Illinois, and as such I am the custodian and keeper of the records and files of said Library District.

I further certify that the attached is a true and correct copy of that certain Levy Ordinance levying taxes for said Library District for the fiscal year beginning July 1, 2019 which was adopted by the Board of Library Trustees at a meeting of said Board of Library Trustees held November 19, 2019.

I further certify that the attached Levy 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 the Library District, this 19th day of November, 2019.

Nikki Kuhlman, Secretary
Fox River Valley Public Library District
Kane County, Illinois

(Library District Seal)

C.2 Purchase of Replacement PCs

RECOMMENDED MOTION: I move to authorize the Director to purchase replacement PCs in an amount not to exceed \$17,500.00

BACKGROUND INFORMATION:

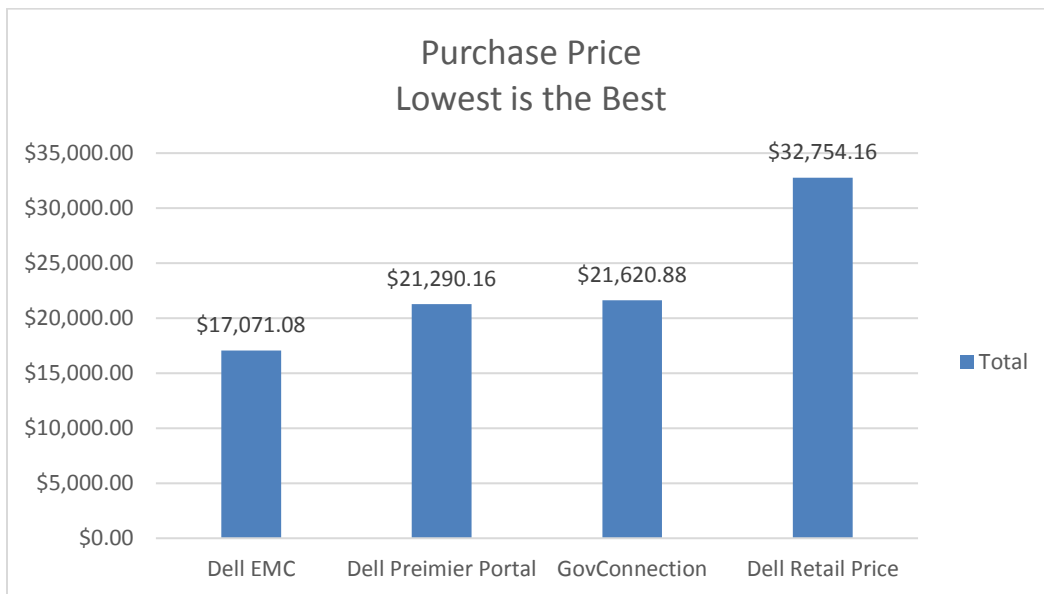
Windows 7 Professional will no longer be supported by Microsoft effective January 14th, 2020. Most of our PCs at both library branches run Windows 7 Professional operating systems. Not having this support impacts the Library in a few ways. Our systems will

- 1) no longer will be able to contact Microsoft for any support issues.
- 2) no longer receive patches or security updates from Microsoft.
- 3) no longer receive updates or be able to purchase current software for Windows 7 Professional.

We have evaluated all Library PCs and have upgraded many from Windows 7 Professional to Windows 10 Professional.

32 PCs are too old to upgrade and need to be replaced. We anticipated this need and our fiscal 19-20 budget reflects the planning for this purchase.

We have had great success with Dell OptiPlex PC's. The chassis is solid, and components are modular in design. If a PC needed repair, then it would be fast and easy to do. We received quotes from three vendors, and the best price was from Dell EMC Representative directly reflecting a discount of 48% off the retail price. See graph.



C.3 Annual Treasurer's Report

RECOMMENDED **MOTION**: I move to approve the annual Treasurer's Report.

BACKGROUND INFORMATION:

The Public Funds Statement Publication Act (30 ILCS 15/1 et seq.) requires the public officer, usually the Treasurer of the Library Board, of every library that by virtue of his office receives and disperses public funds to prepare and file an Annual Statement of Receipts and Disbursements, commonly known as the Annual Treasurer's Report.

The report must be published and filed in the office of the County Clerk within six months from the end of the fiscal year.

The report must identify and contain the following information:

- Identify all monies received by source and amount, and combine all funds together
- Identify all monies paid out to vendors where the total amount paid during the fiscal year exceeds \$2500.00 in the aggregate, naming such vendors and indicating the amount paid and the amount charged (not including payroll) and combine all funds together
- Identify all vendors receiving less than \$2500.00, report this amount as "All Other Disbursements Less than \$2500.00, and combine all funds together
- Identify all monies paid as compensation (gross, before deductions) for payroll services, listing the name and compensation received by every elected/appointed official and employee. The Treasurer may elect to report compensation by name, listing each person in one of the following categories:
 - Under \$25,000.00
 - \$25,000.00 to \$49,999.00
 - \$50,000.00 to \$74,999.00
 - \$75,000.00 to \$99,999.00
 - \$100,000.00 to \$124,999.00
 - \$125,000.00 and up
- Draw up a summary statement of operations for all funds and account groups as excerpted from the annual financial report filed with the Office of the State Comptroller, 30 ILCS 15/1.

Administration has prepared the attached Annual Treasurer's Report on behalf of the Treasurer and in compliance with state law. Approval is recommended so that the report can be filed with the County Clerk within the statutory deadline. Publication is not required as the Library published an Availability of Audit Notice. (30 ILCS 15/2)

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT
ANNUAL TREASURER'S REPORT FOR FISCAL YEAR ENDING JUNE 30, 2019

Summary of Condition

		Capital Projects		
	General	Special Reserve	Nonmajor	Total
Revenues				
Taxes	3,132,751	-	219,766	3,352,517
Charges for Services	24,332	-	-	24,332
Fines and Forfeitures	33,988	-	-	33,988
Grants and Donations	99,463	-	-	99,463
Interest	70,233	98,131	7,310	175,674
Miscellaneous	21,535	-	-	21,535
Total Revenues	3,382,302	98,131	227,076	3,707,509
Expenditures				
Current - Culture & Recreation	2,729,573	-	269,625	2,999,198
Capital Outlay	32,499	64,951	-	97,450
Total Expenditures	2,762,072	64,951	269,625	3,096,648
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	620,230	33,180	(42,549)	610,861
Other Financing Sources (Uses)				
Transfers In	-	591,950	-	591,950
Transfers Out	(591,950)			(591,950)
	(591,950)	591,950		-
Net Change in Fund Balances	28,280	625,130	(42,549)	610,861
Fund Balances - Beginning	1,507,315	2,719,957	268,732	4,496,004
Fund Balances - Ending	1,535,595	3,345,807	226,183	5,106,865

Disbursements - Aggregate

Vendor Payments over \$2,500: Amazon.com \$18,255.40; American Girl \$3,852.63; AT&T \$4,566.21; AtoZ Databases \$4,300.00; AJ. Gallager Risk Mgmt Svcs. 7,900.00; Baker & Taylor \$136,384.93; Bibliotheca \$56,413.23; Brainfuse Inc. 5,600.00; Brodart Company \$5,626.66; CDS Office Technologies \$3,787.66; Children's Plus, Inc. \$3,168.05; Comcast Business Class \$14,457.43 Comcast Cable \$4,861.97; Commonwealth Edison \$41,218.43; Cooperative Computer Services 80,831.64; DEMCO \$8,769.99; Done Rite \$9,100.00; Dundee Township Park District \$65,590.00; EBSCO \$6,566.00; Ehlers Investment Partners, LLC \$7,642.08; Elgin Sheet Metal Co. \$11,210.00; Garvey's Office Products \$29,156.79; GovConnecton, Inc. \$14,574.56; Hagg Press \$18,940.00; HR Source 2,855.00; Illinois Library Association \$4,294.00; Illinois Municipal Retirement Fund \$216,575.54; Ingram \$15,813.56; K-Log, Inc. \$6,315.82; Kentwood Office

Furniture \$9,673.00; Kone, Inc. \$3,646.45; Krueger International, Inc. \$2,746.12; Lauterbach & Amen, LLP \$8,200.00; Libraries of Illinois Risk Agency \$21,687.00; LFI, Inc. 4,196.00; Library Ideas, LLC \$8,275.00; LIMRICC -UCGA \$7,387.44; LinkedIn \$13,125.00; Lyris \$3,694.00; M13 Graphics \$2,662.55; Meilahn Manufacturing \$8,006.00; Midwest Tape Exchange, Inc. \$73,923.67; Mobile Beacon \$2,760.00; Nicor Gas \$3,226.43; North Suburban Digital Consortium \$14,465.00; OpenGov \$10,034.00; OTC Brands \$3,937.01; Overdrive, Inc. \$14,900.00; Paylocity Payroll \$8,940.33; Peters Electric & Technology, Inc. \$6,563.50; Postmaster \$7,525.00; Proquest LLC \$3,479.00; Peregrine, Stime, Newman, Ritzman & Bruckner \$9,811.10; Quality Logo 5256.26; RAILS \$2,818.00; Scholastic Book Fairs \$3,315.93; Sebert Landscaping \$4,200.00; Technology Management Rev Fund \$5,130.00; Today's Business Solutions, Inc. \$4,670.25; Valley Enterprises, Inc. \$32,707.00; Value Line Publishing, LLC \$5,500.00; Villa Park Office Equipment \$4,155.00; Village of East Dundee \$3,788.85; Walmart \$2,846.60; Wellness Insurance Network \$149,291.28; W.T. Cox Subscription, Inc. \$7,705.66; Vendors Paid under \$2,500.00: \$76,949.36 Total All Vendors: \$1,369,825.37

Personnel Services: **Under \$25,000**; Barish, Gene; Beyer, Katherine; Boisen, Samantha; Borrero Veaz, Maria; Boyer, Monica; Buck, Anna; Carcamo, Ruben; Cortes, Katia; De Legarreta Lozano, Carolina; Dean, Pamela; DeSmet, Larissa; Dunne, Rachel; Einoris, Jennifer; Eyman, Stacy; Fernandez, Vanessa; Gallaway, Jack; Grams, Jessica; Hannan, Kevin; Haring, Taylor; Haupt, Karamy; Hernandez Almanza, Lizbeth; Hernandez, Julio; Holtz, Shannon; Jankiewicz, Malgorzata; Johnson, Christine; Jones, Albert; Jozwiak, Audrey; Kenney, Sheryl; Knapp, Lisa; Kohn, Jacqueline; Lloyd, Kerren; Lopez, Amairani; Mauro, Louanne; McNana, Patricia; Pasetes, Erin; Perez, Leslie; Pinshower, Jason; Polcyn, Kevin; Poweziak, Carolyn; Pozo, Lily; Quill, Samantha; Redding, Katie; Richardson, Donald; Rico, Andrea; Sabala, John; Sanabria, Marjorie; Saravia, Delfina; Searle, Donna; Sikorski, Erin; Sutfin, Darla; Thompson, Stephanie; Whichard, Judith; Winger, Gemma; Wright, Kyle; Zaffina, Rose **\$25,000-49,999**; Acevedo, Erica; Berger, Brittany; Bunte, Samantha; Carapia, Sofia; Forkan, Elizabeth; Haro, Humberto; Hughes, Dolores; Jesernik, Julie; Martinez, Margarita; Munoz, Jasmin; Plagge, Sean; Povilonis, Mary; Werle, Karen; **\$50,000-74,999** Carroll, Keri; Finneran, Kirstin; Katsion, Jason; Lorenzetti, Michael; Nelson, Karin; Pacini, Danielle; Zabski, Heather **\$75,000-99,999** Rosenthal, Lauren **\$100,000-124,999** Bennett, Roxane
Gross Payroll: \$1,681,649.01

APPROVED:

Brian Lindholm, Treasurer
 Board of Library Trustees
 Fox River Valley Public Library District
 Kane County, Illinois

C.4 Accept Comprehensive Annual Financial Report (CAFR)

RECOMMENDED **MOTION**: I move to accept the Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2018-2019

BACKGROUND INFORMATION:

The Annual Audit (CAFR) for FY2018-2019 was prepared by Lauterbach & Amen, LLP and presented at the October 15, 2019 Board of Trustees meeting. [50 ILCS 310/2, 3]

**FOX RIVER VALLEY PUBLIC
LIBRARY DISTRICT, ILLINOIS**

**COMPREHENSIVE ANNUAL FINANCIAL
REPORT**



**FOR THE FISCAL YEAR ENDED
JUNE 30, 2019**

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Prepared by:
Finance Department

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**TABLE OF CONTENTS**

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the Fox River Valley Public Library District including: List of Principal Officials, Organizational Chart, and Transmittal Letter.

FOX ROVER VALLEY PUBLIC LIBRARY, ILLINOIS

Principal Officials
June 30, 2019

BOARD OF TRUSTEES

Richard V. Corbett, President

Kristina Weber, Vice President

Brian Lindholm, Treasurer

Chris Evans, Trustee

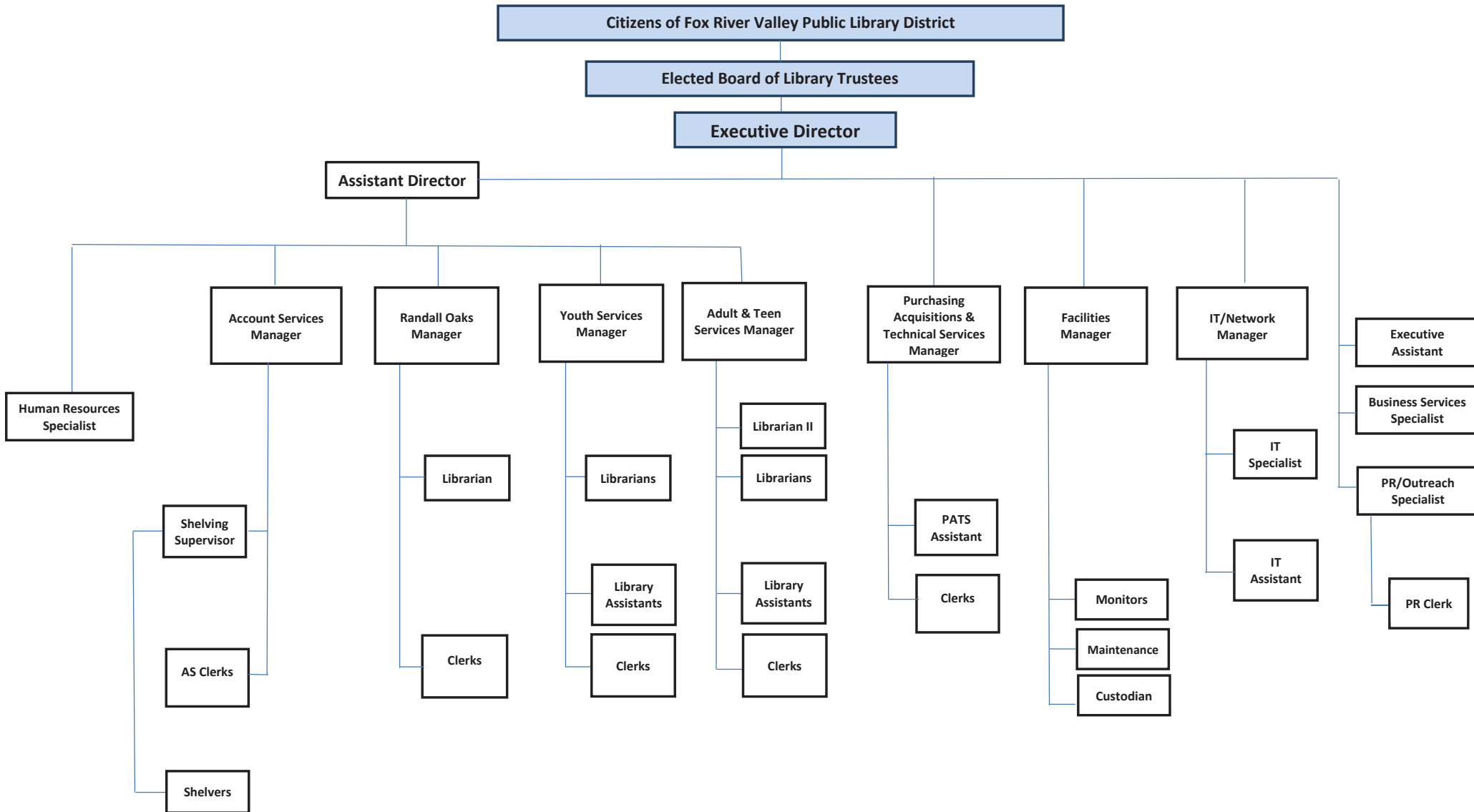
Nikki Kuhlman, Secretary

Mike Tennis, Trustee

David Nutt, Trustee

ADMINISTRATIVE

Lauren Rosenthal, Director





Equal opportunity for all to learn, explore, imagine, create, and connect in a welcoming environment.

October 3, 2019

To: The Board of Trustees and Citizens of the Fox River Valley Public Library District

The Comprehensive Annual Financial Report (CAFR) for the Fox River Valley Public Library District (Library) for the fiscal year ended June 30, 2019 is hereby submitted. The CAFR has been prepared by the Library in accordance with the principles and standards for financial reporting set forth by the Governmental Accounting Standards Board (GASB), complies with generally accepted accounting principles (GAAP), and has been audited by the independent firm of Lauterbach & Amen, LLP.

The Public Library District Act of 1991 requires the Library to perform an annual audit and financial report, which conforms with Section 3 of the Governmental Account Audit Act (50 ILCS 310/2). For FY18/19, however, the Library recognizes the value added by a CAFR including a detailed introduction to the Library; information about each individual nonmajor fund; and statistical tables to demonstrate local trends.

Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the Library. Strict internal controls ensure the Library's assets are protected from loss, theft, or misuse. Since the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. The data as presented is accurate in all material respects; fairly presents the financial position and results of operations of the Library as measured by the financial activity of its various funds; and provides the reader with relevant information needed to understand the Library's financial activities.

GAAP requires a Management Discussion and Analysis (MD&A) that includes a narrative introduction, overview, and analysis to accompany the financial statements. This letter of transmittal is meant to complement the MD&A and should be read in conjunction with it.

555 Barrington Avenue · East Dundee, IL 60118 · 847.428.3661 · www.frvpld.info

FRVPLD is an equal opportunity employer.

A Bit of History

In 1871, all of Chicago's various libraries were lost in the flames during the Chicago Fire. Great Britain sent a donation of more than 8,000 books to Chicago, but no suitable building or organization existed to either receive or preserve them. The donation spurred state legislators to support the library bill and Gov. John M. Palmer - known as a champion of reading and education - signed the Illinois Library Act of 1872 into law. The bill called for municipalities to form a governing board, levy taxes, hire library staff and maintain a collection for the interests of the community. By 1876, Dundee had a tax supported Library - among the first in Illinois.

Profile of the Library

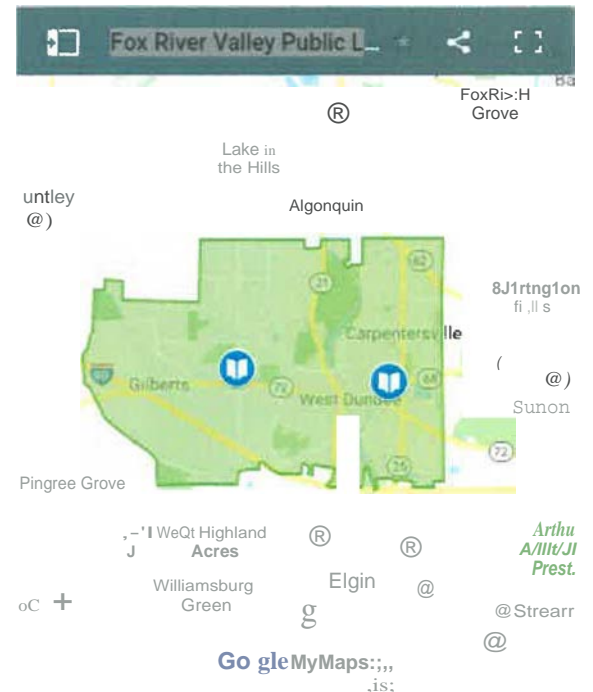
The Fox River Valley Public Library District is as diverse as it is large, serving approximately 70,000 residents in northeastern Kane County, Illinois. Straddling the Fox River, the Library primarily serves the entire villages of East Dundee, West Dundee, Carpentersville, Sleepy Hollow, and Gilberts, as well as parts of Algonquin, Barrington Hills, and Elgin. Each of the communities within the Library District is unique in its own right.

The Fox River splits East and West Dundee. With a robust economy, older buildings are revived and new buildings are constructed to feature classic bars alongside craft breweries, boutiques and bridal shops, many restaurants and even an old time candy shop.

Further to the west, Sleepy Hollow is a prosperous bedroom community, with majestic homes adjacent to lakes with large lots. Possessing few businesses, Sleepy Hollow boasts involved residents who are deeply committed to their village.

Like the Dundees, Carpentersville is also split by the Fox River and as a result is often split into two categories, Old Carpentersville and New Carpentersville. A visitor to Old Carpentersville will find newly renovated parks and older homes. Visitors to the riverfront will find a collapsed railroad bridge, fishermen patiently waiting for a giant Fox River flathead catfish and a recently renovated engineering plant reminiscent of the early 1900s - Carpentersville's largest employer, Otto Engineering. New Carpentersville sports pop-up developments with dozens of chain restaurants and a population that continues to increase as fast as homes can be built. Both Old and New Carpentersvilles sport vibrant Hispanic or Latino populations making up half the resident demographics.

Sitting on the western boundary of our district, Gilberts sees a lot of new development with many new, affluent subdivisions being constructed. Gilberts is close to both Chicago and Rockford, but far enough away to provide room for healthy growth of both families and light industrial manufacturing. Gilberts works to balance planning for its future and carrying on traditional values of the farmers that founded it.



The geographical boundaries of the FRVPLD closely resemble those of Community Unit School District 300 which consists of 25 public schools with more than 20,000 students (one of the largest school districts in Illinois), as well as several private and charter schools. Library programming and resources are often curated with these students in mind. Teachers in the district are eligible for library cards with extended check out period for books, and each year, every second-grade class in the district take a field trip to the Dundee Library.

Today the Library boasts two locations. The Dundee Library in East Dundee is located on the east side of the Fox River and serves as a 30,000 square foot main library. The 5,000 square foot branch library, Randall Oaks, resides in a leased space via a cooperative arrangement with the Dundee Township Park District, and is more centrally located within the geography of the Library District. The Library's mission is to provide "equal opportunity for all to learn, explore, imagine, create, and connect in a welcoming environment," with Core Values of:

- Community and Customer Service
- Diversity
- Intellectual Freedom
- Fiscal Responsibility
- Transparent Governance

Organized and operating under the provisions of the Public Library District Act, the Library is considered to be a primary government and provides a full range of informational and recreational materials and activities. The Library levies property taxes on real property within its boundaries, and is governed by a seven-member Board of Trustees serving staggered, four-year elected terms. The Library does not have any component units nor is it considered to be a component unit of another primary government. The Library Director oversees day-to-day operations including approximately 60 staff members.

The Library participates in the Illinois Municipal Retirement Fund (IMRF); Libraries of Illinois Risk Agency (LIRA); Wellness Insurance Network (WIN); and Cooperative Computer Services (CCS). These organizations are:

1. They are legally separate organized entities
2. They are fiscally independent of the Library
3. They are governed by their own boards.

Audited financial statements for these organizations are not included in this report. However, such statements are available upon request from their respective business offices.

Legal Level of Budgetary Control

Government Accounting, Auditing, and Financial Reporting defines the "legal level of budgetary control" as "the level at which spending in excess of budgeted amounts would be a violation of law." Illinois Budget Law, 50 ILCS 330/1 et. Seq., as amended, requires all Illinois municipal corporations to adopt a Combined Annual Budget and Appropriation Ordinance specifying the objects and purposes of expenditures; and the Illinois Public Library District Act, 75 ILCS 15/3-

1 and 15/4-15, provides procedures for the passage of a Budget and Appropriation Ordinance and a Tax Levy Ordinance. To calculate the appropriation, first the Library created a working budget, using zero-based budgeting, which the board approved 6/19/2018 for FY18/19. The Library Director is responsible for ensuring that annual spending does not exceed the working budget. A small multiplication factor is added to the working budget to calculate the appropriation, which specifies the maximum amount which can be legally expended by the Library in the current fiscal year if sufficient funds are available. The appropriation outlines the objects and purposes of expenditures by fund, broken into six broad categories (personnel services / benefits, library materials, operations, utilities, building & maintenance, and capital). The Library cannot overspend any of these categories by swapping out between them: each is a distinct limit. The legal level of budgetary control is at the object level. The Board must pass an ordinance amending the appropriation in order to exceed any of these amounts, or to reallocate from one to another.

The budget as presented in the FY18/19 CAFR is the appropriation, which was passed by the board 9/18/2018 as Ordinance 2018-14 and filed with Kane County in October 2018. The board passed no ordinances amending the appropriation.

Local Economy

The Library has a mixed tax base that includes substantial residential, commercial, and industrial development - demonstrating diversity which should withstand an economic downturn in any singular area. Local property tax values were slow to recover from the 2008 recession, but rate-setting Equalized Assessed Value (EAV) has increased significantly in the past three years and more than \$75M in new construction in the past five years further boosts EAV. Local employment numbers are strong, with unemployment at only 4% last year and an abundance of manufacturing and service jobs available.

FY18/19 Statistics

- The Dundee Library was open 3,459 hours and the Randall Oaks Library was open 3,167 hours
- Funds are safeguarded using a \$1,750,000 Surety bond, with the Treasurer as designated custodian
- Printed materials accounted for just over half of materials expenditures, with Electronic materials (e-books and databases) accounting for a third, and Other materials (CDs, DVDs, Video Games) accounting for the remaining portion
- 30,808 registered cardholders, down 2.5% from last year
- 138,886 physical materials owned plus 1,000,000+ electronic items available
- 615,746 materials loaned, up 17% from last year- achieving a strategic plan goal
- 1,369 programs hosted last year, serving 35,432 patrons at an average of 26 attendees per program - achieving a strategic plan goal
- 662 one-on-one instruction sessions, an increase of 65% from last year

- Achieved an average 9+ score out of 10 at both locations, using single-question evaluation technique to measure patron satisfaction

Major Initiatives

- Implemented OpenGov transparency software to showcase financial and nonfinancial transactions via our online dashboard, becoming the first library district in the nation to do so
- Partnered with Literacy Connection, Centro de Informacion, & US Citizenship & Naturalization Service to strengthen educational partnerships in support of parents, students, and adult learners
- Partnered with Boys & Girls Club, Jeri Hoffman Center, Two Rivers Head Start, Panera Bread Cookies & Milk, Aunt Martha's Health Center, Tutor Time, the Food Pantry at D300, Laundry King, & homeschooling community to increase program variety and engage non-users
- Served 1500+ Summer Lunches, paid for by the Summer Food Service Program (SFSP), a federally funded program managed by the USDA and operated by the Illinois State Board of Education in conjunction with the Northern Illinois Food Bank
- Constructed cash flow schedule to maximize bank and investment returns, earning \$175K in interest and dividend income
- Increased use of volunteers
- Reduced employee turnover via improved leave and insurance benefits package

Library and staff awards and recognition last year include:

- Certificate of Achievement for Excellence in Financial Reporting for FYI718
- Treasurer- Carpentersville-Morning Rotary

Acknowledgements

Preparation of the Comprehensive Annual Financial Report was made possible by the Library's dedicated staff. The Library's success is a result of their contributions not only to this report, but also for their commitment to understanding and following Library policies and procedures, to ensure the high integrity of the information presented in this financial report. Thanks also to the Board of Trustees for leadership and support in the financial operations and policies of the Fox River Valley Public Library District.

Sincerely,



Lauren A. Rosenthal
Library Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Fox River Valley Public Library District
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

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

INDEPENDENT AUDITORS' REPORT

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



INDEPENDENT AUDITORS' REPORT

October 3, 2019

Members of the Board of Trustees
 Fox River Valley Public Library District
 Dundee, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Fox River Valley Public Library District, Illinois, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Fox River Valley Public Library District, Illinois, as of June 30, 2019, 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.

Fox River Valley Public Library District, Illinois
October 3, 2019
Page 2

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Fox River Valley Public Library District, Illinois' basic financial statements. The introductory section, combining and individual fund financial statements and budgetary comparison schedules, supplemental schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Management's Discussion and Analysis June 30, 2019

Our discussion and analysis of the Fox River Valley Public Library District's financial performance provides an overview of the Library's financial activities for the fiscal year ended June 30, 2019. Please read it in conjunction with the Library's financial statements, which begin on page 18.

FINANCIAL HIGHLIGHTS

- The Library's net position increased from \$6,242,060 to \$6,648,462 an increase of \$406,402 or 6.5 percent.
- During the year, government-wide revenues totaled \$3,707,509 while government-wide expenses totaled \$3,301,107, resulting in an increase to net position of \$406,402.
- Total fund balance for the governmental funds were \$5,106,865 at June 30, 2019 compared to \$4,496,004 prior year balance, an increase of \$610,861 or 13.6 percent.

USING THIS ANNUAL FINANCIAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 18 - 20) provide information about the activities of the Library as a whole and present a longer-term view of the Library's finances.

Fund financial statements begin on page 21 For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Library's operation in more detail than the government-wide statements by providing information about the Library's most significant funds.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Library's finances, in a matter similar to a private-sector business. The government-wide financial statements can be found on pages 18 - 20 of this report.

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Management's Discussion and Analysis June 30, 2019

USING THIS ANNUAL FINANCIAL REPORT – Continued

Government-Wide Financial Statements – Continued

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.

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.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Management's Discussion and Analysis
June 30, 2019**

USING THIS ANNUAL FINANCIAL REPORT – Continued**Fund Financial Statements – Continued****Governmental Funds – Continued**

The Library maintains seven 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 Capital Project/Special Reserve Fund, which are considered major funds. Data from the other five governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The Library adopts an annual appropriated budget for all of the governmental funds, except the Working Cash Fund. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 21 - 24 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25 - 44 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Library's I.M.R.F. employee pension obligations and budgetary comparison schedules for the General Fund. Required supplementary information can be found on pages 45 - 48 of this report. The combining statements referred to earlier in connection with non-major governmental funds is presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 49 - 53 of this report.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Management's Discussion and Analysis June 30, 2019

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 inflows by \$6,648,462.

	Net Position	
	2019	2018
Current Assets	\$ 8,707,797	7,987,274
Capital Assets	2,096,725	2,282,995
Total Assets	10,804,522	10,270,269
Deferred Outflows	791,719	360,038
Total Assets/Deferred Outflows	11,596,241	10,630,307
Long-Term Debt Outstanding	1,219,022	323,334
Other Liabilities	215,514	193,709
Total Liabilities	1,434,536	517,043
Deferred Inflows	3,513,243	3,871,204
Total Liabilities/Deferred Inflows	4,947,779	4,388,247
Net Position		
Investment in Capital Assets	2,096,725	2,282,995
Restricted	472,723	500,644
Unrestricted	4,079,014	3,458,421
Total Net Position	6,648,462	6,242,060

A large portion of the Library's net position (31.5 percent) reflects its investment in capital assets (for example, land, buildings, vehicles, and equipment). The Library uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion (7.1 percent) of the Library's net position represents resources that are subject to external restrictions on how they may be used. The Library has restrictions for Donations, FICA, IMRF, and Working Cash. The remaining \$4,079,014, or 61.4 percent, designated as unrestricted net position is available for a variety of uses including a) compliance with the Library's policy to maintain a General Fund unrestricted balance of no less than three months nor more than twelve months for operating expenditures (at 4.5 months) and b) transferring a portion to the Capital Projects/Special Reserve Fund for commitment to future renovation, expansion, and capital needs.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Management's Discussion and Analysis June 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

	Change in Net Position	
	2019	2018
Revenues		
Program Revenues		
Charges for Services	\$ 58,320	73,873
Operating Grants/Contributions	99,463	58,211
General Revenues		
Property Taxes	3,305,446	3,192,377
Personal Property Replacement Taxes	47,071	43,511
Interest	175,674	29,773
Miscellaneous	21,535	21,184
Total Revenues	3,707,509	3,418,929
Expenses		
General Government	3,301,107	3,202,267
Change in Net Position	406,402	216,662
Net Position - Beginning	6,242,060	6,025,398
Net Position - Ending	6,648,462	6,242,060

Revenues of \$3,707,509 exceeded expenses of \$3,301,107, resulting in the increase to net position in the current year of \$406,402, primarily due to a \$145,901, or 4.9 fold, increase in interest.

Governmental Activities

In the current year, governmental net position increased \$406,402, an increase of 6.5 percent. This is due primarily to property taxes and interest increasing \$113,069 or 3.5 percent and \$145,901 or 490 percent, respectively from the prior year (property taxes \$3,192,377 in 2018 compared to \$3,305,446 in 2019, interest \$29,773 in 2018 and \$175,674 in 2019). Expenses increased \$98,840 or 3.1 percent from the prior year (\$3,202,267 in 2018 compared to \$3,301,107 in 2019).

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Management's Discussion and Analysis June 30, 2019

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 \$5,106,865, which is \$610,861 or 13.6 percent higher than last year's ending fund balance of \$4,496,004.

The General Fund reported an increase of \$28,280, due primarily to a \$591,950 transfer to the Capital Project/Special Reserve Fund for future capital project spending with an offsetting increase in property taxes of \$116,380 or 3.9 percent compared to prior year. The Capital Project/Special Reserve Fund reported an increase of \$625,130 due primarily to a transfer in from the General Fund for future capital spending.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

The General Fund actual revenues were higher than budgeted revenues. Actual revenues for the current year were \$3,382,302, compared to budgeted revenues of \$3,361,393. This resulted primarily from interest revenue of \$70,233 which was over budget by \$46,033.

The General Fund actual expenditures were lower than budgeted expenditures by \$570,653 or 17.1 percent. Actual expenditures totaled \$2,762,072, while budgeted expenditures totaled \$3,332,725. This was due primarily to substantial savings realized versus the budget expenditures, primarily in the areas of personnel and benefits (\$268,327), operations (\$83,315) and library materials (\$81,600).

CAPITAL ASSETS

The Library's investment in capital assets for its governmental activities as of June 30, 2019 was \$2,096,725 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, land improvements, furniture and equipment, vehicle, and books and library materials.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Management's Discussion and Analysis June 30, 2019

CAPITAL ASSETS – Continued

The total decrease in the Library's investment in capital assets for the current fiscal year was \$186,270. This overall decrease is due to capital asset additions of \$276,744 that were lower than the depreciation expense of \$463,014 for the year.

	Capital Assets - Net of Depreciation	
	2019	2018
Land	\$ 58,000	58,000
Buildings and Improvements	907,313	1,040,582
Land Improvements	48,386	60,387
Furniture and Equipment	192,108	211,818
Vehicle	9,916	12,120
Books and Library Materials	881,002	900,088
Totals	2,096,725	2,282,995

This year's additions to capital assets included \$26,687 in furniture and equipment and \$250,057 in library books and material collection.

Additional information on the Library's capital assets can be found in note 3 on page 33 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Library's elected and appointed officials considered many factors when setting the fiscal-year 2020 budget, including tax rates and library fees. One of those factors is a robust economy where employee retention is more challenging. Current policy dictates the employee salary scale is revisited every three years to ensure compensation is competitive with libraries similar in population served and budget range. In fiscal year 2019 a new salary scale was approved with new categories of employment and upwardly revised pay rates. As a result, fiscal year 2019 saw significantly less employee turnover than the previous year. While Illinois' minimum wage increase will be effective 1/1/2020, this does not affect the fiscal year 2020 budget since the Library's lowest pay rate exceeds \$9.25 per hour. However, annual salary scale adjustments rather than every three years will be implemented for fiscal year 2021 and are already being factored into future planning.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Library's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to the Fox River Valley Public Library District, 555 Barrington Avenue, Dundee, Illinois 60118.

BASIC FINANCIAL STATEMENTS

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

- Government-Wide Financial Statements
- Fund Financial Statements

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

**Statement of Net Position
June 30, 2019**

See Following Page

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

**Statement of Net Position
June 30, 2019**

ASSETS	
Current Assets	
Cash and Investments	\$ 6,586,508
	2,075,253
Prepays	<u>46,036</u>
Total Current Assets	<u>8,707,797</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable Capital Assets	58,000
Depreciable Capital Assets	6,422,571
Accumulated Depreciation	<u>(4,383,846)</u>
Total Noncurrent Assets	<u>2,096,725</u>
Total Assets	10,804,522
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>791,719</u>
Total Assets and Deferred Outflows of Resources	<u>11,596,241</u>

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

LIABILITIES

Current Liabilities	
Accounts Payable	\$ 40,455
	75,308
Other Payable	86,673
Compensated Absences Payable	13,078
Total Current Liabilities	<u>215,514</u>
Noncurrent Liabilities	
Compensated Absences Payable	52,312
Net Pension Liability - IMRF	1,166,710
Total Noncurrent Liabilities	<u>1,219,022</u>
Total Liabilities	<u>1,434,536</u>

DEFERRED INFLOWS OF RESOURCES

Property Taxes	3,398,496
Deferred Items - IMRF	114,747
Total Deferred Inflows of Resources	<u>3,513,243</u>
Total Liabilities and Deferred Inflows of Resources	<u>4,947,779</u>

NET POSITION

Investment in Capital Assets	2,096,725
Restricted - Donations	246,540
Restricted - FICA	21,022
Restricted - Illinois Municipal Retirement	52,318
Restricted - Working Cash - Nonexpendable	152,843
Unrestricted	<u>4,079,014</u>
Total Net Position	<u><u>6,648,462</u></u>

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Statement of Activities For the Fiscal Year Ended June 30, 2019

	Expenses	Program Revenues Charges for Services	Grants/ Donations	Net (Expenses)/ Revenues and Changes in Net Position
Governmental Activities				
Culture and Recreation	\$ 3,301,107	58,320	99,463	(3,143,324)
General Revenues				
Taxes				
Property Taxes				3,305,446
Personal Property Replacement Taxes				47,071
Interest				175,674
Miscellaneous				21,535
				3,549,726
Change in Net Position				406,402
Net Position - Beginning				6,242,060
Net Position - Ending				6,648,462

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

**Balance Sheet
June 30, 2019**

	General	Capital Projects Special Reserve		Totals
ASSETS				
Cash and Investments	\$ 2,919,821	3,344,532	322,155	6,586,508
Receivables - Net of Allowances				
Property Taxes	1,837,540	-	133,387	1,970,927
Grants	86,673	-	-	86,673
Accounts	73	-	-	73
Accrued Interest	4,294	12,645	641	17,580
Prepays	46,036	-	-	46,036
Total Assets	<u>4,894,437</u>	<u>3,357,177</u>	<u>456,183</u>	<u>8,707,797</u>
LIABILITIES				
Accounts Payable	28,365	12,090	-	40,455
Accrued Payroll	75,308	-	-	75,308
Other Payable	86,673	-	-	86,673
Total Liabilities	<u>190,346</u>	<u>12,090</u>	<u>-</u>	<u>202,436</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	3,168,496	-	230,000	3,398,496
Total Liabilities and Deferred Inflows of Resources	<u>3,358,842</u>	<u>12,090</u>	<u>230,000</u>	<u>3,600,932</u>
FUND BALANCES				
Nonspendable	46,036	-	-	46,036
Restricted	246,540	-	226,183	472,723
Committed	-	3,345,087	-	3,345,087
Unassigned	1,243,019	-	-	1,243,019
Total Fund Balances	<u>1,535,595</u>	<u>3,345,087</u>	<u>226,183</u>	<u>5,106,865</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>4,894,437</u>	<u>3,357,177</u>	<u>456,183</u>	<u>8,707,797</u>

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Reconciliation of Total Fund Balances to the
Statement of Net Position****June 30, 2019**

Total Fund Balances	\$ 5,106,865
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.	2,096,725
Deferred Outflows of Resources related to IMRF not reported in the funds. Deferred Items - IMRF	676,972
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(65,390)
Net Pension Liability - IMRF	<u>(1,166,710)</u>
Net Position	<u><u>6,648,462</u></u>

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2019**

	General	Capital		Totals
		Special Reserve	Nonmajor	
Revenues				
Taxes	\$ 3,132,751	-	219,766	3,352,517
Charges for Services	24,332	-	-	24,332
Fines and Forfeitures	33,988	-	-	33,988
Grants and Donations	99,463	-	-	99,463
Interest	70,233	98,131	7,310	175,674
Miscellaneous	21,535	-	-	21,535
Total Revenues	3,382,302	98,131	227,076	3,707,509
Expenditures				
Current				
Culture and Recreation	2,729,573	-	269,625	2,999,198
Capital Outlay	32,499	64,951	-	97,450
Total Expenditures	2,762,072	64,951	269,625	3,096,648
Excess (Deficiency) of Revenues Over (Under) Expenditures	620,230	33,180	(42,549)	610,861
Other Financing Sources (Uses)				
Transfers In	-	591,950	-	591,950
Transfers Out	(591,950)	-	-	(591,950)
	(591,950)	591,950	-	-
Net Change in Fund Balances	28,280	625,130	(42,549)	610,861
Fund Balances - Beginning	1,507,315	2,719,957	268,732	4,496,004
Fund Balances - Ending	1,535,595	3,345,087	226,183	5,106,865

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, 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, 2019**

Net Change in Fund Balances	\$ 610,861
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Amounts reported in the Statement of Activities
are different because:

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

Capital Outlays	276,744
Depreciation Expense	(463,014)
Disposals - Cost	(392,635)
Disposals - Accumulated Depreciation	392,635

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

Change in Deferred Items - IMRF	879,031
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The issuance of long-term debt provides current financial resources to
governmental funds, while the repayment of the principal on long-term
debt consumes the current financial resources of the governmental funds.

Additions to Compensated Absences Payable	(7,658)
Additions to Net Pension Liability - IMRF	<u>(889,562)</u>

Changes in Net Position	<u><u>406,402</u></u>
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The notes to the financial statements are an integral part of this statement.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Fox River Valley Public Library District (Library) of Illinois serves nearly 70,000 residents in the communities of East Dundee, West Dundee, Carpentersville, Gilberts, Sleepy Hollow, and parts of Algonquin, Barrington Hills, and Elgin. Formerly known as the Dundee Township Public Library District, the Library's history as a tax supported entity reaches back to the 1870's. The purpose of the Library is to provide an environment of intellectual freedom for the diverse community it serves by providing the services, programs, materials and information needed to remember the past, live in the present and strive for the future.

REPORTING ENTITY

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 Statements

The Library's basic financial statements include both government-wide (reporting the Library as a whole) and fund financial statements (reporting the Library's major funds). The Library only reports governmental activities.

In the government-wide Statement of Net Position, the governmental activities is (a) presented on a consolidated basis, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The Library's net position is reported in three parts: net investment in capital assets, restricted; and unrestricted. The Library first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Library's functions. The functions are supported by general government revenues (property and personal property replacement taxes, certain intergovernmental revenues, interest income, etc.). 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 net costs (by function) are normally covered by general revenue (property and personal property replacement taxes, certain intergovernmental revenues, interest income, etc.).

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Government-Wide Statements – Continued

The Library does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

This government-wide focus is more on the sustainability of the Library as an entity and the change in the Library's net position resulting from the current year's activities.

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 accounts for all revenues and expenditures of the Library which are not accounted for in other funds. The General Fund is a major fund.

Special revenue 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 nonmajor special revenue funds.

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Library maintains one Capital Projects Fund. The Special Reserve Fund, a major fund, is used to account for capital improvements of the Library.

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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, governmental funds are presented using the economic resources measurement focus as defined below. In the fund financial statements, the “current financial resources” measurement focus is utilized.

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.

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.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental 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 inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental 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 governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Basis of Accounting – Continued

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, interest revenue, and grants. 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 purpose of the Statement of Net Position, the Library's cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent.

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. All of the Library's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Prepays

Prepays are valued at cost, which approximates market. The cost of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased. 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.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Capital Assets

Capital assets purchased or acquired with an original cost of more than \$5,000, 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 funds and capitalized. The valuation basis for general capital assets is 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	5 - 50 Years
Land Improvements	10 - 20 Years
Furniture and Equipment	3 - 20 Years
Vehicles	8 Years
Books and Library Materials	7 Years

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Deferred Outflows/Inflows of Resources

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

Compensated Absences

The Library accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. All vacation pay is accrued when incurred in the government-wide financial statements. 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.

Long-Term Obligations

In the government-wide financial statements long-term obligations are reported as liabilities in the governmental activities statement of net position.

Net Position

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

Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation.

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 legislations.

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2019

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgets are adopted on a modified cash basis. Annual appropriated budgets are adopted for the General Fund, the special revenue funds and the capital projects fund. All annual appropriations lapse at fiscal year-end. No supplemental appropriations were necessary in the current fiscal year.

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 combined balance sheet as "cash and investments." In addition, investments are separately held by several of the Library's funds.

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

The 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, Concentration Risk, and Custodial Credit Risk

Deposits. At year-end, the carrying amount of the Library's deposits totaled \$5,525,640 and the bank balances totaled \$5,523,683. Additionally, at year-end, the Library has \$1,060,868 invested in Illinois Funds, which has an average maturity of less than one year.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. It is the policy of the Library to limit its exposure to interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. The Library's investment policy does not specifically limit the maximum maturity length of investments.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

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

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 the Library will minimize credit risk by limiting investments to the types of securities permitted under Illinois Public Funds Investment Act, 30ILCS 235/1 and diversify the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized. At year-end, the Library's investments in the Illinois Funds were rated AAAM by Standard & Poor's.

Concentration Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the Library's investment in a single issuer. The Library's investment policy does not mitigate concentration risk. 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).

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 the Library will minimize custodial risk by maintaining a list of public depositories, financial institutions and broker/dealers authorized to provide deposit and investment services and further states that all public depositories, financial institutions and broker/dealers authorized to provide deposit and investment services must supply as appropriate audited financial statements demonstrating compliance with state and federal capital adequacy guidelines. At year-end, the entire amount of the bank balance of the 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 investment or collateral securities that are in the possession of an outside party. At year-end, the Library's investment in the Illinois Funds is not subject to custodial credit risk.

PROPERTY TAXES

Property taxes for 2018 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 the County and are payable in two installments, on or about June 1 and September 1. The County collects such taxes and remits them periodically.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 58,000	-	-	58,000
Depreciable Capital Assets				
Buildings and Improvements	2,979,870	-	-	2,979,870
Land Improvements	259,470	-	-	259,470
Furniture and Equipment	687,102	26,687	-	713,789
Vehicle	17,630	-	-	17,630
Books and Library Materials	2,594,390	250,057	392,635	2,451,812
	<u>6,538,462</u>	<u>276,744</u>	<u>392,635</u>	<u>6,422,571</u>
Less Accumulated Depreciation				
Buildings and Improvements	1,939,288	133,269	-	2,072,557
Land Improvements	199,083	12,001	-	211,084
Furniture and Equipment	475,284	46,397	-	521,681
Vehicle	5,510	2,204	-	7,714
Books and Library Materials	1,694,302	269,143	392,635	1,570,810
	<u>4,313,467</u>	<u>463,014</u>	<u>392,635</u>	<u>4,383,846</u>
Total Net Depreciable Capital Assets	<u>2,224,995</u>	<u>(186,270)</u>	-	<u>2,038,725</u>
Total Net Capital Assets	<u>2,282,995</u>	<u>(186,270)</u>	-	<u>2,096,725</u>

Depreciation expense of \$463,014 was charged to the culture and recreation function.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

INTERFUND TRANSFERS

Transfers are used to move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. As of June 30, 2019, interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Special Reserve	General	\$ <u>591,950</u>

LONG-TERM DEBT

Long-Term Liability Activity

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 57,732	15,316	7,658	65,390	13,078
Net Pension Liability - IMRF	277,148	889,562	-	1,166,710	-
	<u>334,880</u>	<u>904,878</u>	<u>7,658</u>	<u>1,232,100</u>	<u>13,078</u>

For the governmental activities, the compensated absences and net pension liability are generally liquidated by the General Fund.

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 - 2018	<u>\$ 1,774,986,162</u>
Legal Debt Limit - 2.875% of Assessed Value	51,030,852
Amount of Debt Applicable to Limit	-
Legal Debt Margin	<u>51,030,852</u>

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION/FUND BALANCES

Net Position Classification

Net investment in capital assets was comprised of the following as of June 30, 2019:

Governmental Activities	
Investment in Capital Assets	<u>\$ 2,096,725</u>

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 Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The Library's highest level of decision-making authority is the Board of Trustees, 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 policy manual states that the General Fund should maintain minimum fund balance equal to 25% and no more than twelve months of budgeted operating expenditures. Fund balances in excess of said levels may be transferred to the Capital Projects fund.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION/FUND BALANCES – 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	\$ 46,036	-	-	46,036
Restricted				
Donations	246,540	-	-	246,540
FICA	-	-	21,022	21,022
Illinois Municipal Retirement	-	-	52,318	52,318
Working Cash	-	-	152,843	152,843
	<u>246,540</u>	<u>-</u>	<u>226,183</u>	<u>472,723</u>
Committed				
Capital Projects	-	3,345,087	-	3,345,087
Unassigned	<u>1,243,019</u>	<u>-</u>	<u>-</u>	<u>1,243,019</u>
Total Fund Balances	<u>1,535,595</u>	<u>3,345,087</u>	<u>226,183</u>	<u>5,106,865</u>

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Notes to the Financial Statements
June 30, 2019**

NOTE 4 – OTHER INFORMATION**CONTINGENT LIABILITIES****Litigation**

The Library is not involved 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.

JOINTLY GOVERNED ORGANIZATIONS

The Library participates in Cooperative Computer Services (CCS). CCS is an intergovernmental instrumentality formed by library members of the North Suburban Library System, and exists to administer a jointly owned integrated library automation system. CCS's governing board is comprised of one member from each participating library. No participant has any obligation, entitlement, or residual interest in CCS. In order to terminate membership in CCS, member libraries must provide one-year notice of termination. The Library's expenditures to CCS for the year ended June 30, 2019 was \$59,029.

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; natural disasters; and injuries to the Library's employees. These risks are provided for through insurance from private insurance companies. The Library currently reports all its risk management activities in the General Fund. The Library increased insurance coverages from the prior year to account for improvements made to the Library and settlements did not exceed insurance coverage in any of the past three fiscal years.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

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

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

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

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2019

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, 2018, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	32
Inactive Plan Members Entitled to but not yet Receiving Benefits	37
Active Plan Members	<u>35</u>
Total	<u><u>104</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 fiscal year ended June 30, 2019, the Library's annual contribution rate for the year was 9.94% of covered payroll.

Net Pension Liability. The Library's net pension liability was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2019

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, 2018, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.39% - 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

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

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2019

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%	3.75%
Domestic Equities	37.00%	7.15%
International Equities	18.00%	7.25%
Real Estate	9.00%	6.25%
Blended	7.00%	3.20% - 8.50%
Cash and Cash Equivalents	1.00%	2.50%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, and 7.50% in prior year valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Library contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 1,963,273	1,166,710	510,955

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2019

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2017	\$ 5,876,446	5,599,298	277,148
Changes for the year:			
Service Cost	130,784	-	130,784
Interest on the Total Pension Liability	431,991	-	431,991
Difference Between Expected and Actual Experience of the Total Pension Liability	219,555	-	219,555
Changes of Assumptions	175,799	-	175,799
Contributions - Employer	-	149,749	(149,749)
Contributions - Employees	-	62,395	(62,395)
Benefit Payments, including Refunds of Employee Contributions	(363,903)	(363,903)	-
Other (Net Transfer)	-	190,625	(190,625)
Net Changes	594,226	(295,336)	889,562
Balances at December 31, 2018	6,470,672	5,303,962	1,166,710

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2019

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

For the year ended June 30, 2019, the Library recognized pension expense of \$153,547. At June 30, 2019, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Difference Between Expected and Actual Experience	\$ 213,866	(9,091)	204,775
Changes of Assumptions	129,966	(105,656)	24,310
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	382,598	-	382,598
Total Pension Expense			
to be Recognized in Future Periods	726,430	(114,747)	611,683
Pension Contributions Made Subsequent to the Measurement Date	65,289	-	65,289
Total Deferred Amounts Related to Pensions	<u>791,719</u>	<u>(114,747)</u>	<u>676,972</u>

\$65,289 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, 2020. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows of Resources
2020	\$ 212,338
2021	135,324
2022	112,898
2023	151,123
2024	-
Thereafter	-
Total	<u>611,683</u>

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Notes to the Financial Statements
June 30, 2019**

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

The Library has evaluated its potential other postemployment benefits liability. Former employees who choose to retain their rights to health insurance through the Library are required to pay 100% of the current premium. However, there is minimal participation. As the Library provides no explicit benefit, and there is minimal participation, there is no material implicit subsidy to calculate in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Therefore, the Library has not recorded a liability as of June 30, 2019.

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

Notes to the Required Supplementary Information

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Illinois Municipal Retirement Fund****Required Supplementary Information
Schedule of Employer Contributions
June 30, 2019**

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	\$ 134,753	\$ 132,019	\$ (2,734)	\$ 1,279,704	10.32%
2016	156,764	156,764	-	1,375,121	11.40%
2017	161,734	161,734	-	1,446,645	11.18%
2018	143,617	143,617	-	1,346,938	10.66%
2019	143,016	143,016	-	1,438,353	9.94%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	25 Years
Asset Valuation Method	5-Year Smoothed Market, 20% Corridor
Inflation	2.75%
Salary Increases	3.75% - 14.50%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	MP-2014 (base year 2012)

Note:

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Illinois Municipal Retirement Fund**

Required Supplementary Information
Schedule of Changes in the Employer's Net Pension Liability
June 30, 2019

	<u>12/31/14</u>
Total Pension Liability	
Service Cost	\$ 136,700
Interest	333,571
Differences Between Expected and Actual Experience	21,379
Change of Assumptions	235,796
Benefit Payments, Including Refunds of Member Contributions	<u>(182,525)</u>
Net Change in Total Pension Liability	544,921
Total Pension Liability - Beginning	<u>4,470,528</u>
Total Pension Liability - Ending	<u><u>5,015,449</u></u>
Plan Fiduciary Net Position	
Contributions - Employer	\$ 132,019
Contributions - Members	56,418
Net Investment Income	259,740
Benefit Payments, Including Refunds of Member Contributions	(182,525)
Other (Net Transfer)	<u>(14,444)</u>
Net Change in Plan Fiduciary Net Position	251,208
Plan Net Position - Beginning	<u>4,255,070</u>
Plan Net Position - Ending	<u><u>4,506,278</u></u>
Employer's Net Pension Liability	<u><u>\$ 509,171</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.85%
Covered Payroll	\$ 1,279,704
Employer's Net Pension Liability as a Percentage of Covered Payroll	39.79%

Note:

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

12/31/15	12/31/16	12/31/17	12/31/18
146,942	153,879	151,961	130,784
373,651	397,554	428,794	431,991
24,535	138,207	(16,659)	219,555
6,387	(13,641)	(184,732)	175,799
(200,512)	(256,988)	(288,381)	(363,903)
351,003	419,011	90,983	594,226
5,015,449	5,366,452	5,785,463	5,876,446
5,366,452	5,785,463	5,876,446	6,470,672
156,764	161,734	144,918	149,749
61,881	65,099	62,330	62,395
22,577	308,716	860,236	(334,202)
(200,512)	(256,988)	(288,381)	(363,903)
6,288	79,644	(91,286)	190,625
46,998	358,205	687,817	(295,336)
4,506,278	4,553,276	4,911,481	5,599,298
4,553,276	4,911,481	5,599,298	5,303,962
813,176	873,982	277,148	1,166,710
84.85%	84.89%	95.28%	81.97%
1,375,121	1,446,645	1,377,544	1,386,070
59.13%	60.41%	20.12%	84.17%

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended June 30, 2019

	Original	Final	Actual
Revenues			
Taxes			
Property	\$ 3,089,107	3,089,107	3,085,680
Personal Property Replacement	45,000	45,000	47,071
Charges for Services	35,000	35,000	24,332
Fines and Forfeitures	35,000	35,000	33,988
Grants and Donations	94,673	94,673	99,463
Interest	24,200	24,200	70,233
Miscellaneous	38,413	38,413	21,535
Total Revenues	<u>3,361,393</u>	<u>3,361,393</u>	<u>3,382,302</u>
Expenditures			
Culture and Recreation			
Personnel and Benefits	2,110,500	2,110,500	1,842,173
Library Materials	440,000	440,000	358,400
Operating	468,532	468,532	385,217
Utilities	75,218	75,218	48,684
Maintenance and Equipment	154,971	154,971	95,099
Capital Outlay			
Furniture and Equipment	73,504	73,504	26,871
Computer	10,000	10,000	5,628
Total Expenditures	<u>3,332,725</u>	<u>3,332,725</u>	<u>2,762,072</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,668	28,668	620,230
Other Financing (Uses)			
Transfers Out	<u>(191,950)</u>	<u>(191,950)</u>	<u>(591,950)</u>
Net Change in Fund Balance	<u>28,668</u>	<u>28,668</u>	28,280
Fund Balance - Beginning			<u>1,507,315</u>
Fund Balance - Ending			<u>1,535,595</u>

OTHER SUPPLEMENTARY INFORMATION

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

Such statements and schedules include:

- Budgetary Comparison Schedules – Major Governmental Funds
- Combining Statements – Nonmajor Governmental Funds
- Budgetary Comparison Schedules – Nonmajor Governmental Funds

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

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.

FICA Fund

The FICA Fund is used to account for the Library's portion of Social Security and Medicare paid on behalf of its employees. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the Library's portion.

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund is used to account for the Library's participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the Library's contributions to the fund on behalf of its employees.

CAPITAL PROJECTS FUND

Capital Projects Funds are used to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary and Trust Funds.

Special Reserve Fund

The Special Reserve Fund is used to account for future capital improvements at the Library.

PERMANENT FUND

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

Working Cash Fund

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, 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, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Interest	\$ 15,000	15,000	98,131
Expenditures			
Capital Outlay			
Furniture and Equipment	55,000	55,000	28,501
Computer Equipment	42,900	42,900	8,697
Professional Fees	39,290	39,290	-
Building Repairs	185,055	185,055	22,193
Plant Operation	-	-	5,560
Total Expenditures	322,245	322,245	64,951
Excess (Deficiency) of Revenues Over (Under) Expenditures	(307,245)	(307,245)	33,180
Other Financing Sources			
Transfers In	191,590	191,590	591,950
Net Change in Fund Balance	(307,245)	(307,245)	625,130
Fund Balance - Beginning			2,719,957
Fund Balance - Ending			3,345,087

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Nonmajor Governmental Funds****Combining Balance Sheet
June 30, 2019**

	<u>Special Revenue</u>			Totals
	FICA	Illinois Municipal Retirement	<u>Permanent Working Cash</u>	
ASSETS				
Cash and Investments	\$ 67,228	102,725	152,202	322,155
Receivables - Net of Allowances				
Property Taxes	63,794	69,593	-	133,387
Accrued Interest	-	-	641	641
Total Assets	131,022	172,318	152,843	456,183
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	110,000	120,000	-	230,000
FUND BALANCES				
Restricted	21,022	52,318	152,843	226,183
Total Deferred Inflows of Resources and Fund Balances	131,022	172,318	152,843	456,183

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Year Ended June 30, 2019

	Special Revenue			Totals
	FICA	Illinois Municipal Retirement	Permanent Working Cash	
Revenues				
Property Taxes	\$ 99,891	119,875	-	219,766
Interest	787	1,207	5,316	7,310
Total Revenues	100,678	121,082	5,316	227,076
Expenditures				
Culture and Recreation	126,609	143,016	-	269,625
Net Change in Fund Balances	(25,931)	(21,934)	5,316	(42,549)
Fund Balances - Beginning	46,953	74,252	147,527	268,732
Fund Balances - Ending	21,022	52,318	152,843	226,183

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**FICA - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Property Taxes	\$ 100,000	100,000	99,891
Interest	20	20	787
Total Revenues	100,020	100,020	100,678
Expenditures			
Culture and Recreation			
FICA	147,000	147,000	126,609
Net Change in Fund Balance	<u>(46,980)</u>	<u>(46,980)</u>	(25,931)
Fund Balance - Beginning			<u>46,953</u>
Fund Balance - Ending			<u><u>21,022</u></u>

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, 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, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Property Taxes	\$ 120,000	120,000	119,875
Interest	20	20	1,207
Total Revenues	120,020	120,020	121,082
Expenditures			
Culture and Recreation			
Illinois Municipal Retirement	178,500	178,500	143,016
Net Change in Fund Balance	<u>(58,480)</u>	<u>(58,480)</u>	(21,934)
Fund Balance - Beginning			<u>74,252</u>
Fund Balance - Ending			<u>52,318</u>

STATISTICAL SECTION

(Unaudited)

This part of the comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue sources.

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years* June 30, 2019 (Unaudited)

	2010	2011	2012
Governmental Activities			
Net Investment in Capital Assets	\$ 2,954,432	2,800,023	2,971,629
Restricted	-	796,211	437,755
Unrestricted	3,036,650	2,880,996	2,162,083
Total Governmental Activities Net Position	5,991,082	6,477,230	5,571,467

* Accrual Basis of Accounting

Data Source: Library Records

2013	2014	2015	2016	2017	2018	2019
3,468,267	3,095,856	2,920,597	2,709,319	2,487,650	2,282,995	2,096,725
214,139	256,621	221,712	254,013	535,551	500,644	472,723
2,170,809	2,644,499	2,747,930	2,814,842	3,002,197	3,458,421	4,079,014
5,853,215	5,996,976	5,890,239	5,778,174	6,025,398	6,242,060	6,648,462

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years* June 30, 2019 (Unaudited)

	2010	2011	2012
Expenses			
Governmental Activities			
Culture and Recreation	\$ 2,755,150	2,577,341	2,585,586
Program Revenues			
Governmental Activities			
Charges for Services			
Culture and Recreation	56,056	88,497	65,824
Operating Grants/Contributions	121,787	1,466	74,270
Total Governmental Activities Program Revenues	177,843	89,963	140,094
Net (Expense) Revenue			
Governmental Activities	(2,577,307)	(2,487,378)	(2,445,492)
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes			
Property	2,528,119	2,912,435	2,764,982
Personal Property Replacement Taxes	44,974	47,225	44,221
Interset	11,313	6,774	2,841
Miscellaneous	5,135	7,092	21,929
Total Governmental Activities General Revenues	2,589,541	2,973,526	2,833,973
Changes in Net Position			
Governmental Activities	12,234	486,148	388,481

* Accrual Basis of Accounting

Data Source: Library Records

2013	2014	2015	2016	2017	2018	2019
2,739,895	3,041,931	3,371,214	3,544,519	3,400,121	3,202,267	3,301,107
92,209	89,316	90,483	95,074	90,892	73,873	58,320
76,922	71,255	86,673	93,086	287,169	58,211	99,463
169,131	160,571	177,156	188,160	378,061	132,084	157,783
(2,570,764)	(2,881,360)	(3,194,058)	(3,356,359)	(3,022,060)	(3,070,183)	(3,143,324)
2,833,544	2,937,125	3,007,337	3,080,748	3,163,360	3,192,377	3,305,446
42,728	48,867	47,494	71,474	52,000	43,511	47,071
794	18,088	19,741	25,262	24,265	29,773	175,674
5,635	21,041	19,796	66,810	29,659	21,184	21,535
2,882,701	3,025,121	3,094,368	3,244,294	3,269,284	3,286,845	3,549,726
311,937	143,761	(99,690)	(112,065)	247,224	216,662	406,402

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Fund Balances of Governmental Funds - Last Ten Fiscal Years***
June 30, 2019 (Unaudited)

	2010	2011	2012
General Fund			
Unreserved	\$ -	-	-
Nonspendable	-	-	249,859
Restricted	-	-	-
Unassigned	-	2,683,222	1,739,906
Total General Fund	1,964,336	2,683,222	1,989,765
All Other Governmental Funds			
Unreserved, Reported in,			
Special Revenue Funds	874,925	-	-
Capital Projects Funds	197,389	-	-
Nonspendable	-	-	15,295
Restricted	-	796,211	437,755
Committed	-	197,774	197,939
Unassigned	-	-	-
Total All Other Governmental Funds	1,072,314	993,985	650,989
Total Governmental Funds	3,036,650	3,677,207	2,640,754

* Modified Accrual Basis of Accounting

Data Source: Library Records

The Library implemented GASB No. 54 for the fiscal year ended June 30, 2011.

2013	2014	2015	2016	2017	2018	2019
-	-	-	-	-	-	-
381,758	301,319	221,285	171,863	33,114	43,485	-
1,467	2,153	3,300	4,279	227,083	231,912	246,540
1,636,495	1,678,718	2,237,518	2,677,069	1,249,699	1,231,918	1,243,019
2,019,720	1,982,190	2,462,103	2,853,211	1,509,896	1,507,315	1,535,595
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	263	-	-	-	-
212,672	254,468	218,412	249,734	308,468	268,732	226,183
197,981	699,727	527,742	292,469	2,128,607	2,719,957	3,345,087
143	954	(1)	-	-	-	-
410,796	955,149	746,416	542,203	2,437,075	2,988,689	3,571,270
2,430,516	2,937,339	3,208,519	3,395,414	3,946,971	4,496,004	5,106,865

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FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years* June 30, 2019 (Unaudited)

	2010	2011	2012
Revenues			
Taxes	\$ 2,573,093	2,959,660	2,809,203
Charges for Services			66,266
Fines, Fees and Licenses	56,056	88,497	74,270
Grants and Donations	121,787	1,466	2,841
Interest	11,313		21,929
Miscellaneous	5,135	7,092	-
Total Revenues	2,767,384	3,063,489	2,974,509
Expenditures			
Current			
Culture and Recreation	2,634,728	2,577,341	2,528,512
Capital Outlay	120,422	-	188,206
Total Expenditures	2,755,150	2,577,341	2,716,718
Net Change in Fund Balances	12,234	486,148	257,791
Debt Service as a Percentage of Noncapital Expenditures	0.00%	0.00%	0.00%

* Modified Accrual Basis of Accounting

Data Source: Library Records

2013	2014	2015	2016	2017	2018	2019
2,876,272	2,985,992	3,054,831	3,152,222	3,215,360	3,235,888	3,352,517
17,266	25,995	23,900		26,276	25,173	24,332
74,943	68,821	66,583	66,855	64,616	48,700	33,988
76,922	71,255	86,673	93,086	287,169	58,211	99,463
794	18,088	19,741	25,262	24,265	29,773	175,674
5,635	15,541	19,796	66,810	29,659	21,184	21,535
3,051,832	3,185,692	3,271,524	3,432,454	3,647,345	3,418,929	3,707,509
2,901,434	2,613,877	2,795,812	2,983,122	2,900,109	2,804,442	2,999,198
330,447	64,992	204,532	262,437	195,679	65,454	97,450
3,231,881	2,678,869	3,000,344	3,245,559	3,095,788	2,869,896	3,096,648
(180,049)	506,823	271,180	186,895	551,557	549,033	610,861
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years
June 30, 2019 (Unaudited)**

Fiscal Year	Tax Levy Year	Residential Property	Farm	Commercial Property
2010	2008	\$ 1,635,791,635	\$ 10,656,791	\$ 304,762,513
2011	2009	1,611,666,298	10,277,588	295,791,396
2012	2010	1,497,241,999	9,832,704	268,500,804
2013	2011	1,321,592,118	9,600,210	285,121,911
2014	2012	1,169,389,478	8,590,557	271,220,250
2015	2013	1,049,174,191	7,857,928	243,368,841
2016	2014	1,013,292,377	7,932,686	236,373,555
2017	2015	1,061,168,725	8,234,773	241,263,506
2018	2016	1,175,070,454	8,886,776	249,912,230
2019	2017	1,264,825,960	10,302,298	264,523,485

Data Source: Office of the County Clerk

Assessed value is set by the County Assessor on an annual basis. The assessment level is then adjusted by the State with a County Multiplier based on the factor needed to bring the average prior years' level up to 33-1/3% of market value. All property is reassessed on a repeating triennial cycle.

Industrial Property	Railroad	Less: Tax-Exempt Property	Total Taxable Assessed Value	Direct Tax Rate
128,397,262	\$ -	\$ 112,682	\$ 2,079,495,519	0.1273
133,378,738	-	135,787	2,050,978,233	0.1306
129,350,969	-	169,860	1,904,756,616	0.1456
182,980,647	-	180,516	1,799,114,370	0.1582
177,761,807	-	204,254	1,626,757,838	0.1811
164,373,656	-	252,407	1,464,522,209	0.2061
167,382,074	-	263,210	1,424,717,482	0.2171
195,748,175	-	-	1,506,415,179	0.2095
214,093,270	321,645	-	1,648,284,375	0.1941
235,006,255	328,164	-	1,774,986,162	0.1798

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years
June 30, 2019 (Unaudited)**

	2010	2011	2012
Library Direct Rates			
General	0.1273	0.1306	0.1456
Overlapping Rates			
Kane County	0.3336	0.3398	0.3730
Kane Forest Preserve	0.1932	0.1997	0.2201
Dundee Township	0.1415	0.1498	0.1688
Dundee Twp Road Dist	0.0673	0.0695	0.0774
East Dundee Village	0.4308	0.4511	0.5077
Dundee School District 300	3.8603	3.9687	4.4615
Elgin College 509	0.3275	0.3833	0.4407
Dundee Twp Park District	0.3648	0.3747	0.4251
East Dundee Fire District	0.6035	0.6101	0.7523
Total Overlapping Rates	6.3225	6.5466	7.4266

Data Source: Office of the County Clerk

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

2013	2014	2015	2016	2017	2018	2019
0.1582	0.1811	0.2061	0.2171	0.2095	0.1941	0.1798
0.3990	0.4336	0.4623	0.4684	0.4479	0.4025	0.3877
0.2609	0.2710	0.3039	0.3126	0.2944	0.1658	0.1607
0.1854	0.2143	0.2166	0.2266	0.2149	0.0783	0.0754
0.0838	0.0958	0.1095	0.1158	0.1112	0.0986	0.0950
0.5321	0.5859	0.6525	0.693	0.6540	0.6593	0.6351
4.7987	5.6752	6.3182	6.7211	6.5437	5.8763	5.6964
0.4454	0.5215	0.5707	0.6076	0.5609	0.4999	0.5075
0.4553	0.5145	0.6269	0.6600	0.6332	0.5643	0.5445
0.6865	1.0376	1.1363	1.1223	1.1077	0.9870	1.0544
7.8471	9.3494	10.3970	10.9274	10.5679	9.3321	9.1566

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago June 30, 2019 (Unaudited)

Taxpayer	2019			2010		
	Taxable Assessed Value	Rank	Percentage of Total Library Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Library Taxable Assessed Value
John B Sanfilippo & Son Inc	\$ 16,912,359	1	0.95%			
Canterfield Apartment Owner LLC	16,876,296	2	0.95%			
In Retail Algonquin Commons LLC	13,250,032	3	0.75%	\$ 25,528,173	2	1.65%
Spring Hill Mall LLC	9,833,399	4	0.55%	26,896,121	1	1.74%
Adventus US Realty #1 LP	9,190,408	5	0.52%			
TLF Northwest Business Park VII LLC	8,550,000	6	0.48%			
Marquette EJP Algonquin LLC	7,824,650	7	0.44%			
TLF Northwest Business Park X LLC	7,627,535	8	0.43%			
DCT 305-325 Corporate Drive LLC	7,231,139	9	0.41%			
CHI IND I LLC	7,022,610	10	0.40%			
John B. Sanfilippo & Son				16,662,820	3	0.45%
Regency Canterfield LLC				9,702,517	4	0.56%
BREOF BNK2 MIDWEST LLC				6,111,647	5	0.47%
Woodmans Food Market Inc				5,532,780	6	0.41%
Parsons Elgin				4,543,019	7	0.26%
Menard Inc				4,509,385	8	0.31%
Steadfast Foxview LP				4,501,347	9	0.20%
MP Holdings LLC				3,759,277	10	0.20%
	<u>104,318,428</u>		<u>5.88%</u>	<u>107,747,086</u>		<u>6.24%</u>

Data Source: Office of the County Clerk

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Property Tax Levies and Collections - Last Ten Fiscal Years June 30, 2019 (Unaudited)

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2010	2008	\$ 2,647,278	\$ 2,633,474	99.48%	\$ -	\$ 2,633,474	99.48%
2011	2009	2,678,317	2,676,227	99.92%	-	2,676,227	99.92%
2012	2010	2,774,011	2,764,982	99.67%	-	2,764,982	99.67%
2013	2011	2,847,130	2,833,544	99.52%	-	2,833,544	99.52%
2014	2012	2,947,286	2,937,125	99.66%	-	2,937,125	99.66%
2015	2013	3,019,128	3,007,337	99.61%	-	3,007,337	99.61%
2016	2014	3,094,048	3,080,748	99.57%	-	3,080,748	99.57%
2017	2015	3,155,789	3,153,360	99.92%	-	3,153,360	99.92%
2018	2016	3,199,320	3,192,377	99.78%	-	3,192,377	99.78%
2019	2017	3,309,107	3,305,446	99.89%	-	3,305,446	99.89%

Data Source: Office of the County Clerk

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years June 30, 2019 (Unaudited)

Fiscal Year	Governmental Activites Obligation Bonds	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2010	\$ -	\$ -	0.00%	\$ -
2011	-	-	0.00%	-
2012	-	-	0.00%	-
2013	-	-	0.00%	-
2014	-	-	0.00%	-
2015	-	-	0.00%	-
2016	-	-	0.00%	-
2017	-	-	0.00%	-
2018	-	-	0.00%	-
2019	-	-	0.00%	-

Data Source: Library Records

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

(2) See the Schedule of Demographic and Economic Statistics for population data.

Note: Details regarding the Library's outstanding debt can be found in the notes to the financial statements.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years June 30, 2019 (Unaudited)

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service	Total	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
2010	\$ -	\$ -	\$ -	0.00%	\$ -
2011	-	-	-	0.00%	-
2012	-	-	-	0.00%	-
2013	-	-	-	0.00%	-
2014	-	-	-	0.00%	-
2015	-	-	-	0.00%	-
2016	-	-	-	0.00%	-
2017	-	-	-	0.00%	-
2018	-	-	-	0.00%	-
2019	-	-	-	0.00%	-

Data Source: Library Records

(1) See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Statistics for population data.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Schedule of Direct and Overlapping Governmental Activities Debt June 30, 2019 (Unaudited)

Governmental Unit	Gross Debt	Percentage of Debt Applicable to District (1)	Library's Share of Debt
Library	\$ -	100.00%	\$ -
Overlapping Debt None available	-	0.00%	-
Total Overlapping Debt	-		-
Total Direct and Overlapping Debt	-		-

Data Source: Cook County Tax Extension Department

(1) Determined by ratio of assessed valuation of property subject to taxation in the Library to valuation of property subject to taxation in overlapping unit.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Schedule of Legal Debt Margin - Last Ten Fiscal Years June 30, 2019 (Unaudited)

		2011	2012	2013
Legal Debt Limit	\$ 59,785,496	58,965,624	54,761,753	51,724,538
Total Net Debt Applicable to Limit	-	-	-	-
Legal Debt Margin	59,785,496	58,965,624	54,761,753	51,724,538
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%

Data Source: Audited Financial Statements

2014	2015	2016	2017	2018	2019
46,769,288	42,105,014	40,960,628	43,309,436	47,388,176	51,030,852
-	-	-	-	-	-
46,769,288	42,105,014	40,960,628	43,309,436	47,388,176	51,030,852
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2019

Assessed Value	<u>\$ 1,774,986,162</u>
Bonded Debt Limit - 2.875% of Assessed Value	51,030,852
Amount of Debt Applicable to Limit	<u>-</u>
Legal Debt Margin	<u>51,030,852</u>

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years June 30, 2019 (Unaudited)

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate	
2010	69,338	\$ 2,417,816,060	\$ 34,870	10.53%	***
2011	69,338	2,417,816,060	34,870	10.17%	***
2012	69,338	2,417,816,060	34,870	9.13%	***
2013	69,338	2,417,816,060	34,870	9.03%	***
2014	69,338	2,317,969,340	33,430	5.43%	***
2015	69,338	2,225,125,758	32,091	6.45%	***
2016	69,338	2,169,724,696	31,292	5.17%	***
2017	69,338	2,158,769,292	31,134	5.28%	<>
2018	69,338	2,203,145,612	31,774	4.50%	<>
2019	69,338	2,321,852,268	33,486	4.00%	<>

Data Source:
U.S. Census Bureau

*** Community Unit School District No. 300 CAFR, unemployment rate from <https://data.bls.gov/map/MapToolServlet>

<> Unemployment Rate from <https://factfinder.census.gov/faces/nav/jsf/pages/index.xhtml>

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago June 30, 2019 (Unaudited)

Employer	2019			2010		
	Employees	Rank	Percentage of Total Library Employment	Employees	Rank	Percentage of Total Library Employment
Community Unit School District 300	2,513	1	N/A	1,987	1	N/A
Advocate Sherman Hospital	1,403	2	N/A	1,702	2	N/A
Sanfilippo & Son, Inc	1,200	3	N/A	1,200	3	N/A
Otto Engineering, Inc	638	4	N/A	440	4	N/A
Colony, Inc	450	5	N/A	300	6	N/A
Bulk Lift International	325	6	N/A			
Walmart Supercenter	315	7	N/A			
Woodman's Food Market	274	8	N/A			
Box Partners, LLC	263	9	N/A			
Revcor, Inc	220	10	N/A	400	5	N/A
Equipment Depot of Illinois				300	7	N/A
W. Kost Manufacturing Co				250	8	N/A
Mohawk Contracting Co				240	9	N/A
Trim-Rite, Inc				200	10	N/A
	<u>7,601</u>		<u>N/A</u>	<u>7,019</u>		<u>N/A</u>

Data Source: Library Community Development Department Records and U.S. Census Bureau.
FRVPLD database <http://www.atozdatabases.com/search>

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Full-Time Equivalent Government Employees by Function - Last Ten Fiscal Years
June 30, 2019 (Unaudited)**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Culture and Recreation	29	29	28	31	31	38	38	35	39	40

Data Source: Library Records

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years June 30, 2019 (Unaudited)

	2010	2011	2012
Population	54,486	69,338	69,338
Circulation			
Total Circulation	373,052	481,622	514,812
Per Capita	6.85	6.95	7.42
Patron Visits			
Total Patron Visits	211,558	250,798	253,077
Per Capita	3.88	3.62	3.65
Patron Service Units			
Total Patron Service Units	60,341	59,613	57,699
Per Capita	1.11	0.86	0.83
Patron Service Hours/Units	2,897	3,588	3,588
Cost per Patron Service Unit	\$951	\$718	\$721
Library Material Holdings			
Total Material Holdings	130,807	143,893	145,692
Per Capita	2.40	2.08	2.10

Data Source: Library Departments

2013	2014	2015	2016	2017	2018	2019
69,338	69,338	69,338	69,338	69,338	69,338	69,338
567,130	522,766	595,368	569,196	528,296	527,510	632,447
8.18	7.54	8.59	8.21	7.62	7.61	9.12
289,541	272,891	283,486	289,843	276,989	235,334	231,027
4.18	3.94	4.09	4.18	3.99	3.39	3.33
63,523	64,792	78,166	79,701	72,446	71,190	81,328
0.92	0.93	1.13	1.15	1.04	1.03	1.17
3,588	3,588	3,588	3,588	3,588	3,475	3,459
\$764	\$848	\$940	\$988	\$948	\$814	\$874
163,398	162,470	171,341	175,915	175,148	147,483	182,819
2.36	2.34	2.47	2.54	2.53	2.13	2.64

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years June 30, 2019 (Unaudited)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Culture and Recreation										
Number of Libraries	1	1	2	2	2	2	2	2	2	2

Data Source: Various Library Departments

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT

EXHIBIT C.5
November 19, 2019
Attachment

Exhibit C.5 Per Capita Grant Application

No motion needed – Discussion Only

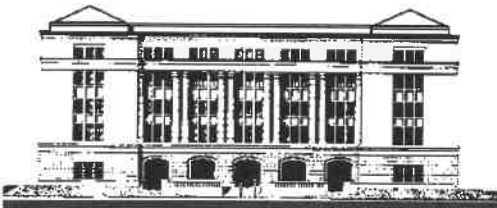
BACKGROUND INFORMATION:

The Public Library Per Capita Grant program was created by the Illinois Legislature and is administered by the Illinois State Library. The intent of the program is to help public libraries improve and increase library services to their service areas.

Under Illinois law, a grant allocation of up to \$1.25 per resident is available to public libraries that comply with the criteria each year and submit an application on or before the deadline to file. The Library received 2019 Per Capita Grand funds of \$86,672.50.

For 2020 grants, the application deadline is January 15, 2020. The actual allocation received will be based upon the funds appropriated by the legislature for the program in the upcoming year, if they choose to do so.

While the Director does not need a vote of the Board to apply for grant funds, the draft application is provided to the Board for comment, questions, or feedback.



JESSE WHITE • Secretary of State & State Librarian
 Illinois State Library, Gwendolyn Brooks Building
 300 S. Second St., Springfield, IL 62701-1796

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Illinois State Library

ILLINOIS PUBLIC LIBRARY PER CAPITA AND EQUALIZATION AID GRANT APPLICATION

As required by administrative rule, The Illinois Library System Act (23 Ill. Adm. Code 3030.200 (2) (J)), to be eligible for funding, the applying public library shall have completed the Illinois Public Library Annual Report (IPLAR) and the annual certification process to confirm eligibility for grants administered by the Illinois State Library.

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

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

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

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

1. Legal name of library: Fox River Valley Public Library District
2. Library's control number: 30238 Branch number: 00
3. Contact information of the person completing this grant application:

Preparer's name: Lauren Rosenthal
(First name) (Last name)

Preparer's title: Library Director

Preparer's phone number: (224) 699-5829

Preparer's email: lrosenthal@frvpd.info

4. **Population Served:** 69,338

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

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

Contact the Illinois State Library with any questions.

5. Standards Chapter Review, Public Service: The library director and the Board of Trustees shall review Chapter 3, "Personnel," of "Serving Our Public 3.0: Standards for Illinois Public Libraries, 2014." Review the check list at the end of the chapter and report on progress toward meeting any items left unchecked. If all items are checked, please indicate as such.

At the November 19, 2019 meeting of the Board of Trustees, the Director presented the checklist and explained how the Library complies with all items.

Salaries comprise 51% of the total FY1920 operating budget, while total personnel (IMRF, FICA, health insurance, workers compensation insurance, unemployment insurance, staff development, and tuition reimbursement) is 66%.

While our entry-level librarian salary falls short of the median salary of an entry-level public school teacher with a master's degree in our local school district 300, the recommended salary scale for FY2021 will make up for that shortfall.

6. Trustees Fact File: The Board of Trustees shall review chapters 11-14 and all appendices of the "Trustee Facts File Third or Fourth Edition"— <https://www.cyberdriveillinois.com/departments/library/libraries/pdfs/trusteefacts.pdf>.

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

The Board of Trustees reviewed chapters 11-14 of the "Trustee Facts File" on November 19, 2019.

There are no plans to form a foundation, but the Library has a Friends group.

At least one Trustee and the Library Director regularly attend ILA Legislative events such as Legislative Breakfast sponsored by ILA.

The Library and board is currently well represented among community groups, but we can do a better job advocating for the Library within these groups.

The FY1920 working budget includes \$2,000 for board expenses, most of which is spent on trustee training such as the 2019 ILA conference which was attended by 3 FRVPLD trustees.

7. **Continuing Education:** Library staff and at least one trustee shall have completed an educational program in calendar year 2019 focusing on organization management. The requirement could have been met via live presentation, webinar or free online courses. Providers may include, but are not limited to, the Illinois State Library, an Illinois Library System and the Illinois Library Association. The library may choose to have an in-house staff day and have someone come in to discuss organizational management. Because libraries throughout the state vary in staff size and need, the individual library will decide on the area of focus.

List the organization management program attended and indicate any modification to current practices or policies that may occur in the forthcoming year.

Organizational management gives a sense of direction to staff, ensuring they're aware of their roles and responsibilities and know what they are supposed to do. On May 17, 2019 all staff received training entitled "Libraries are for Everyone" so staff and patrons feel comfortable and welcome at the Library. A video was shown discussing diversity, and it was emphasized that we all have our own beliefs but we must respect the beliefs of others.

The Library Director, FRVPLD board president, secretary, and another trustee attended "Trustee Day" at the 2019 ILA conference. One session in particular focused on organizational change management: "Mythbusters: Clearing the Misconceptions Trustees Might Have About Going Fine Free."

8. **Outreach:** Having familiarized library staff and the Board of Trustees with the Illinois Digital Archives (IDA): <http://www.idaillinois.org/> and the Digital Public Library of America (DPLA): <https://dp.la/>, does the library have a collection of original source materials relevant to Illinois' history and culture that would be appropriate for possible inclusion in the DPLA and the IDA? Would the library like to receive a follow up call from the Illinois State Library? Yes No

Describe the library's role in the collection, exhibition and promotion of local history in your community.

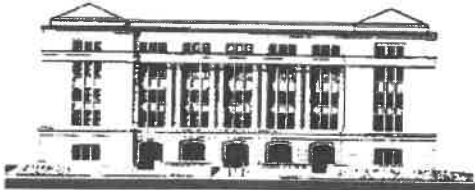
At the July 19, 2019 All Staff training, and again at the July 30 board meeting, the Illinois Digital Archives was demonstrated. Staff and trustees learned about this repository for digital collections of photos, newspapers, maps and much more. We even sang the Illinois State Song after we learned it's located on idaillinois.org. Searches can be done by institution, subject, or all categories and this resource is available to anyone at idaillinois.org. Our Library's role in promoting this resource is to work with patrons and our local history society to ensure folks know about it and are aware they can contribute to it.

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

To demonstrate our commitment to fiscal transparency, FY2020 Per Capita grant monies will be used to fund one staff member to attend the Government Finance Officers Association (GFOA) Conference June 27-30, 2021 in Chicago. To demonstrate our commitment to Children's Services in the district, the grant will fund three staff members to attend the ALSC National Institute October 1-3, 2020 in Minneapolis.

To reach patrons who may not have the time or resources to visit the Library, FY2019 grant monies will be used to purchase electronic access in the form of remotely accessible databases, e-books, and e-audiobooks. To augment the Library's collections and ensure we are providing adequate materials to meet patron demand, we will use the funds to purchase needed copies of high demand titles.

Funds will also be used to pay for contractual services associated with planning for future facility needs.



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Illinois Public Library Per Capita Grant Expenditures Report

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

Library Name: Fox River Valley Public Library District **City:** East Dundee

Control Number: 30238 **Branch Number:** 00

Fiscal Year: 2018 **Exact amount of Per Capita Grant received:** \$86,672.50

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

Materials (materials for all ages, genres and formats, including electronic resources, books on tape, DVD's, CD's, etc.)

The Library expended our ability to reach patrons remotely by offering accessible databases including ABCMouse, A to Z Databases, Brainfuse, Consumer Reports, Kids InfoBits, Lynda.com, Novelist and Valueline. In addition, areas of high demand for physical materials were identified and new titles and copies were purchased.

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

Personnel

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

Continuing Education (staff and/or board)

The Youth Services Manager attended the ALSC National Institute in Cincinnati Ohio September 2018.

Supplies

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

Travel

Public Relations (newsletters, media ads, etc.)

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

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

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

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

C.6 Elimination of Late Fees

RECOMMENDED MOTION: I move to authorize the Director to phase-in the elimination of certain late fees charged for overdue library materials.

BACKGROUND INFORMATION:

We recommend shifting away from a punitive fine structure that disproportionately harms patrons who need the Library the most, and instead embracing new streams of revenue based on value-added patron services.

Fines are a tiny amount of the library's revenue. Fines and recovery fees will make up less than 1% of the library's revenue this year. Fine revenue has dropped significantly since auto-renewals began in April 2018.

Fines are a barrier to Library use, particularly among the patrons who have the least access to books and materials at home. Right now, when patrons check out materials and they become overdue, folks who cannot afford to pay the fines are afraid to come back to the library. They end up keeping the books. So the Library doesn't end up collecting the fine revenue, plus we lose the materials, plus we lose a resident from visiting the Library again.

To replace late fees, we propose expanding patron services into fee-generating services that will incentivize patrons to visit FRVPLD while filling a local need.

The mechanics of eliminating late fees would match Algonquin's procedures. Items would still have a due date, and cardholders would still be responsible for honoring the due date. Patrons would have a "grace period" after the due date to return their items, likely 14 days. If items still have not been returned by the end of the grace period, the account would be blocked and the cardholder not be able to check out any more materials. Once the items were returned, the block would be removed from the cardholder's account.

Very high value, in-demand items such as hotspots, laptops and kits would still incur a late fee to encourage rapid return. Patrons would still be responsible for paying the replacement cost of lost or damaged materials.

Eliminating late fees has become a national trend. Locally, Algonquin, Ela, Vernon Area, Warren-Newport, Addison, & Chicago Public have all gone fine-free. As discussed at the ILA conference, trustees and directors at these institutions have reported very positive outcomes from this change, including trustees who were skeptical or initially opposed.

There is currently no board policy regarding collection of library fines, nor is one required by statute.