

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

**November 16, 2021
7:00 PM**

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

AGENDA

Call to Order—President Kristina Weber

Pledge of Allegiance

Roll Call – Secretary Christine Evans

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 Weber

Director’s Report—Executive Director Amy Dodson

- **Audit (ACFR) Presentation – Ann Scales, Lauterbach and Amen**
- **Per Capita Grant Requirement – Serving our Public 4.0**
- **Department Reports**
- **Dashboard**

A. Consent Agenda

Exhibit A.1 Items to be included in Consent Agenda

- A.1.a Minutes from October 19, 2021 Board of Trustees Meeting**
- A.1.b Check/Voucher Register – AP & Payroll Complete for October 2021 totaling \$285,207.17**
- A.1.c Monthly Financial Report for October 2021**
- 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 2021**
- A.1.j Ehlers Investment Inventory for October 2021**

B. Unfinished Business - none

- C. New Business**
- Exhibit C.1 Ordinance 2021-16 Tax Levy**
- Exhibit C.2 Ordinance 2021-17 Library Holiday Closings for 2022**
- Exhibit C.3 Award Contract for Removal and Replacement of Sidewalks, Ramps, and Stairs**
- Exhibit C.4 Annual Treasurer’s Report**
- Exhibit C.5 Accept Annual Comprehensive Financial Report (ACFR)**
- Exhibit C.6 Per Capita Grant Application – Discussion only**

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

Executive Session ILCS 120/2(c)(1) The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body.

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

**Fox River Valley Public Library District
Director's Report to the Board of Library Trustees
November 16, 2021 Regular Meeting**

The Village of Carpentersville is updating its long-range Comprehensive Plan for the future of Carpentersville. The Village invited me to be on the steering committee, and I am very excited about this opportunity. The Village said they could incorporate the library's possible long-term plans. The next meeting is on January 19. I attended the first community workshop on November 9.

I am working with Michael Lorenzetti and Kirstin Finneran on a digital sign for the Dundee Library. We will replace the existing sign with a digital sign that features high resolution graphics to promote library programs and make announcements. We have met with two sign companies so far. The digital sign will be installed in the spring of 2022 (tentatively).

The roof repair project is progressing. Michael Lorenzetti is working with Derbigum, the manufacturer, to finalize the plans for repairing the roof of the Dundee Library. The quotes have been obtained and final approval from Derbigum is imminent. Once the work is scheduled, I will provide the Board with an update.

The proposed Dundee sidewalk project includes a tree removal. The large pin oak tree on the west end of the front lawn has grown substantially with very large roots under the sidewalk. This has caused significant sidewalk damage, and presents a pedestrian safety hazard, and would hinder the concrete work for sidewalk replacement.

We are working on updating the employee handbook. This is a multilevel process that will take a few months to complete. First, we will review the current handbook and update the content. We are consulting with HR Source, the employers' association that provides human resources consulting. They will review the updated handbook and give us guidance on best practices and any potential legal considerations.

I have completed the first of four courses in pursuit of a Diversity and Inclusion certification from Cornell University. I plan to complete the certification by January 2022. The coursework is very enlightening and beneficial. I will be employing many of the principles and practices at FRVPLD. My goal is to establish and achieve the highest possible standards of equity, diversity, and inclusion for our library.

Amy Dodson

Fox River Valley Public Library District October 2021 Department Reports

Assistant Director: Heather Zabski

In early October, a new auditor was assigned to our library by our auditing firm, Lauterbach & Amen. The auditor who had completed initial steps on our audit left the firm in September. Ewa and I worked with the new auditor to quickly provide any additional documentation requested so the audit could be completed before the November board meeting. Additionally, I compiled statistics and drafted the transmittal letter for the Annual Comprehensive Financial Report (ACFR). The ACFR was previously known as the Comprehensive Annual Financial Report, but the Government Finance Officers Association changed the name of the report this year because the acronym for the older name sounded similar to an offensive term when spoken. A complete explanation for the name change can be found here: <https://www.gfoa.org/eta>. Some trustees are probably more familiar with the old name, since this is our 5th year completing the ACFR process, so I wanted to flag the new name.

Trustees will complete the requirements for the Per Capita Grant application at the November Board meeting, having reviewed all chapters of *Serving Our Public 4.0* and comparing the requirements with our library. The requirements were the same as last year, and likely to be the same going forward. Besides our limited space and aging east-side facility, our library overall does a great job of exceeding most of the requirements outlined in *Serving Our Public 4.0*. I will be filling out our library's Per Capita Grant application in early November, and trustees will be able to review our application in their board packets. Additionally, I spent time in October compiling the Annual Treasurer's Report and Levy Ordinance for the November board packet.

On Saturday, October 23, Carpentersville Rotary presented a free Halloween movie for children at Classic Cinemas in Carpentersville. This year's movie was *SCOOB!*, a modern update of the Scooby-Doo franchise. For families arriving early, I brought a few great big games from the library for children to play with, including Twister, Connect Four, and Dominoes. All the early birds had a fun time interacting with the games. Attendance for the film was pretty good for a Saturday morning. After the movie, attendees received plastic gloves full of Halloween candy.



(left) Carpentersville Rotary's Haunted Camper at Randall Oaks' Boo Thru event; (right) Heather in flamingo costume handing out crazy straws to trunk or treaters.

Both the library and Carpentersville Rotary club participated in two trunk or treat events this year. I was excited to be given the task of purchasing Halloween decorations for Rotary's Haunted Camper themed vehicle. Kirstin and I represented the library at the West Dundee Halloween Party in Grafelman Park on October 30, which was a highly

successful event for the community. We gave out fun trinkets (crazy straws, mochis, sunglasses, etc.) to several hundred (if not a thousand) dressed up children over the course of three hours. Many families that stopped by the booth commented on how much they love and use our libraries.

Randall Oaks: Brittany Berger

I'm pleased to say that October was one of our busiest months since reopening, with 2,808 visits. A good portion of our foot traffic can be attributed to the popularity of storytimes, and the multiple Halloween parades that took place at RO throughout the month. Notary appointments also continue to increase over time and we had 4 appointments this month. Staff answered 320 reference questions and handed out 194 take home crafts. RO Staff also put their creative skills to good use and turned the library into a fun and mildly spooky Halloween celebration. We gave out small prizes to 254 children who searched high and low for the painted pumpkins hidden throughout the library!



Youth programs were very well attended at Randall Oaks this month. Library Assistant Lisa Knapp added an additional time slot for Monday morning Family Storytimes to help distribute the crowd due to limited space, and total storytime attendance for the month was 176 (an increase of 50 over last month!). She also hosted an all-ages Family Game Night program: Lego/Duplo Master challenges that were attended by 22 patrons. Children were invited to wear their costumes to one of Lisa's Halloween Dance Parties that took place on October 18th, and 55 patrons came to do the "Monster Mash" and parade around the library to "Thriller".

We were pleased to welcome back Rachel Dunne as the new RO Librarian and youth programmer on October 4th. Rachel has worked at Randall Oaks previously as a clerk before joining Youth Services, which made for a very smooth transition and allowed her to jump right into programming. Rachel transferred her tween book club "Magic and Monsters" to Randall Oaks this month and will continue to host it at this location in the future. She has also had an opportunity to take over Preschool Storytime on Thursday mornings.



This month, Randall Oaks was visited twice by a practicum student from College of DuPage. She completed the majority of her practicum at the Dundee Library, but I was glad to have a chance to welcome her to the branch and give her an overview of how we operate day to day. I enlisted her help for a couple of projects, one of which was preparing goodie bags for the Halloween parades that would be visiting us later in the month. Thanks to PR Manager Kirstin Finneran we were able to hand out these treats in specially made bags with our fox logo printed on the front, and I heard from multiple patrons how much they enjoyed these bags full of candy, coloring sheets, bookmarks, and novelty toys. We handed these out to approximately 135 trick-or-treaters.

Youth Services: Monica Boyer

October 2021 brought a slew of outreach and programming opportunities for Youth Services (YS). From visiting daycares and preschools to Halloween themed programming, YS staff met more than 400 community members! Below are some highlights of the month.

YS Assistant Andrea Rico has been working with ATS Bilingual Adult & Teen Services Specialist Erica Acevedo to migrate “E” rated games to the YS department. Currently, we house the following game systems: Nintendo 3DS, Nintendo Wii, Nintendo Wii U, Nintendo Switch, PlayStation, PlayStation 5 and Xbox One. We are looking forward to adding more titles in the following months.



Amanda Keen (YS Librarian) continued visiting daycares and preschools in the area. She visited the Littlest Disiples Preschool at the First Congregational Church, and St. Catherine of Siena Preschool, reaching more than 100 children. On Friday, October 22nd, Christian Diaz (YS Bilingual Specialist) and I participated in Dundee Township Park District’s Boo Thru. The township did a great job of coordinating 37 local organizations for a fun filled experience. Christian and I are big Star Wars fans so we decided to decorate the van to the theme of, “Read: This is the Way”. Tammy Greco, Superintendent of Recreation at Dundee Township Park District, passed on this comment from a very happy participant, “Boo Thru last night was awesome! We had a 7 pm time slot and we’re home by 7:45 pm. So smooth and kept moving. Everything was planned amazingly. You guys did a fantastic job this year. Our buckets were FULL of goodies and our hearts full of fun. Thank you for all the hard work I’m sure you all put in to make this a success. We love it!” Below are pictures of Christian as Kylo Ren and our snazzy library van ready for Halloween festivities.



Heather Ji (YS Librarian) and Rachel Dunne (Randall Oaks Librarian) completed our monthly D300 Diversity, Equity and Inclusion (DEI) newsletter as part of our outreach efforts. Congruent to D300's monthly Cultural Celebration, YS librarians compile library resources which match the cultural group spotlighted that month. Heather and Rachel included programs, electronic resources, physical material and a reading recommendations video that supported National Native American Heritage Month. If you'd like to watch the reading recommendation video, please click [here](#).

NATIVE AMERICAN HERITAGE MONTH


CELEBRATE CULTURE WITH THE YOUTH SERVICES DEPARTMENT OF THE FOX RIVER VALLEY PUBLIC LIBRARIES

Two activities from Scholastic Teachables

Scholastic Teachables provides thousands of printable activity sheets, lesson plans, reading passages, and more. It also has games and puzzles, clip art, and bulletin board ideas. Content is available for PreK - 8th grade. This database is free to FRVPLD cardholders and can be found at www.frivpld.info/databases-information.

America's First People (Compare and Contrast)
Teach comparing and contrasting using an article on Native American tribes. After reading the article, students fill in a pre-made Venn diagram about two different Native American tribes. One open-ended question and answer key are included. Ideal for grades 4-5.
[https://teachables.scholastic.com/teachables/books/America's First People Compare and Contrast-9790545206813_066.html](https://teachables.scholastic.com/teachables/books/America's%20First%20People%20Compare%20and%20Contrast-9790545206813_066.html)


Weave a Basket: Iroquois Confederacy
Students explore the lifestyle of the tribes of the Iroquois Confederacy, or Haudenosaunee, and their tradition of basket weaving by making a model of a basket. Includes model illustrations, clear instructions, background information, and more. Ideal for grades 3-5.
[https://teachables.scholastic.com/teachables/books/Weave a Basket-Iroquois](https://teachables.scholastic.com/teachables/books/Weave%20a%20Basket-Iroquois)



Weave a Basket
(Iroquois Confederacy)

Students make a model of a basket and learn about the tradition of basket weaving among the tribes of the Iroquois Confederacy.

Reading Recommendations




Watch FRVPLD librarians present Native American Month book summaries!
<https://www.youtube.com/watch?v=8-36f-309K>

Book Choices by Denise Lajimodiere, illustrated by Angela Erdrich
Shirley's Big Voice: A Native Girl Becomes a Congresswoman by Shirice Davids with Nancy C. Mays, illustrated by Joshua Wangchug Pawis-Steckley
Cherokee: The Spirit Game of Henry Gilder Ross, Cherokee Aerospace Engineer by Traci Sorell, illustrated by Itascaha Donovan
Rice Dips by Joseph Braschac
I Can Make This Promise by Christine Day
The Morning Tribe by Julian Lennon with Bart Davis, illustrated by Alejandra Green and Fanny Rodriguez

Check out one of our American Girl Dolls!


American Girl Dolls can be checked out for one month at the library.



Check out Kaye, a Navajo girl in the 19th Pacific Northwest.

TUMBLEBOOKS

Flip through digital picture books that include story books, read-alongs and non-fiction.



Our in-person, indoor programming continues to do well. Erin Sikorski (YS Assistant) offered a Drive-In Movie craft style program for children 2-6 years old with a caregiver. This fun program lets children design their own vehicle out of a cardboard box and watch an episode of a featured TV show. Erin limits the number of participants to 30 folks for safe distancing to occur. Below is a picture of children and their caregivers constructing their car to participate in the makeshift drive in.



Día de los Muertos, or Day of the Dead, is celebrated from October 31st-November 2nd. Christian and Andrea presented the program, "Remember Me: Día de los Muertos Celebration" to commemorate this holiday. Together with patrons, they read a book about the holiday, enjoyed traditional Mexican snacks served during the celebration period, completed a craft and watched scenes from the movie "Coco". They even had made an ofrenda honoring children's authors that passed on in 2021. According to National Geographic, "Día de los Muertos - The Day of the Dead - is a holiday celebrated November 2nd. The tradition originated in Mexico, although it is marked throughout Latin America with each country observing different customs." If you'd like to learn more about Día de los Muertos, feel free to watch this [video](#) from National Geographic. Enjoy the following pictures of "Remember Me: Día de los Muertos Celebration".





With October being Halloween month, we offered programs such as “Haunted Book Nook”, “Spooky Pour Painting for Kids”, “Flapping Bat Finger Puppet” and “Halloween Parade and Extravaganza” (All pictured below). We loved seeing patrons come in and get into the Halloween spirit in a safe and healthy manner for all.





Account Services: Keri Carroll

Visits per open hour remained steady for Dundee, while Randall Oaks visits increased. Circulation numbers and renewals had no drastic changes from the previous months; they have dipped slightly from summer circulation numbers, but Summer Reading inevitably brings in more patrons and higher circulation counts. Home deliveries saw a small increase from September, and license plate renewals dipped as low as they have since February 2021 with 35.

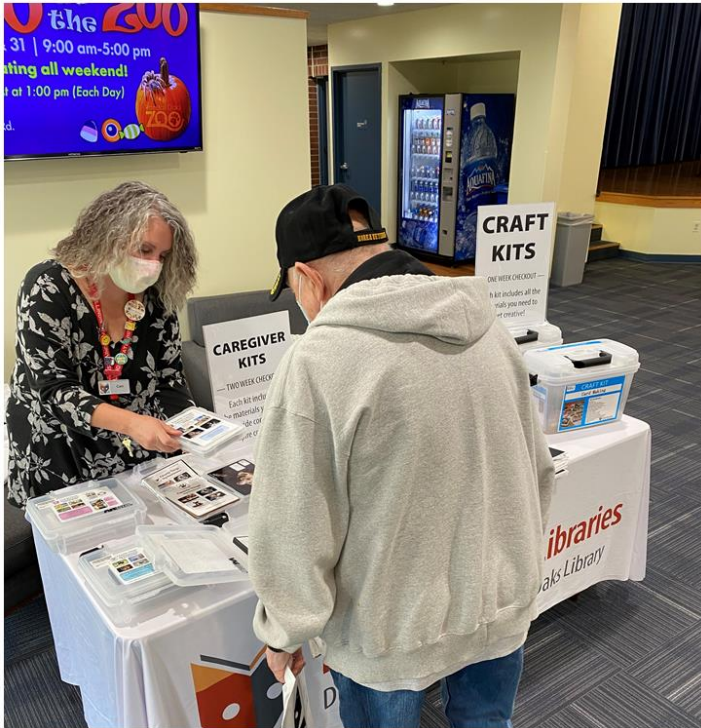
Account Services went through quite a few staffing changes in the month of October. Librarian Sam Bunte returned to the Dundee branch from Randall Oaks and is positioned as Account Services' sole librarian. Her expertise and insightful questions on circulation policies makes her an asset to the department as she'll be easily equipped to answer any questions that I may be unavailable to respond to. Clerk Gemma Winger moved to Facilities, where she's already become an invaluable addition. Her keen eye for unfinished tasks and dedication to communication between departments will benefit the entire library, not just Facilities. And finally, clerk Malgorzata Jankiewicz departed from Account Services to another job outside the district. We wish her all the best!

Librarian Sam Bunte has been tirelessly working to significantly weed the adult fiction collection at Dundee, even prior to her move to Account Services. Now that she is closer to the collection, she is making quicker headway to reduce the number of duplicate titles on the shelves and make browsing easier for patrons. Account Services staff had been helping

her previously but can now easily ask Sam direct questions about the project. Additionally, Sam is hoping to implement shelf talkers throughout Dundee’s collection to highlight staff picks. She had already created these for the Randall Oaks staff and their collection, and we both agreed that Dundee staff would love to participate and highlight their choices as well. For our Fox Picks program, Sam curated six bags for Dundee and Randall Oaks patrons.

Public Relations & Outreach: Kirstin Finneran

Dundee Township Park District Adult Activities Center Oktoberfest Luncheon. Cari Poweziak and I had a lovely morning with local seniors. We were invited to set up a table at their well-attended luncheon. Our focus was on Reminiscence Kits and Craft Kits. We had both on hand for folks to look at in person. Many were impressed and expressed interest in checking them out during their next visit to the library. Each senior also received a bag with promotional library fliers (caregiver support group, recreational cannabis, senior book club, one-on-one technology help, genealogy eResources, welcome brochure) and an FRVPLD pen and magnet.



Announcing Vox Books. I worked with Heather Ji of the Youth Services Department to announce the arrival of Vox Books. Heather wrote up a blog and Christian Diaz created a video. I was able to link to those from a website slider I created and the lead story in that week’s issue of eNews. There will also be an announcement in the Winter newsletter.

West Dundee Community Halloween Party. We spent a beautiful fall day participating in the Trunk or Treat portion of this fun community event. Assistant Director Heather Zabski and I handed out little prizes to hundreds of children and had fun marveling over them and their costumes. As always, we enjoyed hearing praise for the library from parents, and noted that the scavenger hunts in the Youth Services Department are very popular!

eNews

Subject	Date Sent	Emails Sent	Unique Opens	Unique Open %	Total Clicks
Halloween Programs, Big Fat Notebooks, Job Opening	10/6/2021	11707	3178	27.18%	226
Book Club in a Bag, Halloween Reads Blog	10/13/2021	11699	3069	26.26%	158
Vox Books, Homeword Bound	10/20/2021	11688	3091	26.47%	185
Happy Halloween, Recreational Cannabis, Pan Sencillo	10/27/2021	11667	3374	28.93%	266

Social Media Followers - October 2021

Facebook	2044 52 (+8)
Twitter	782 (+2)
Instagram FRVPLD	356 (+18)
Instagram Teens	116 (+/- 0)
Instagram Youth	173 (+5)
YouTube	557 views

Adult and Teen Services: Jason Katsion

In October, the Adult & Teen Services Department hosted a job fair, concluded the Celebrate Diversity Art Contest, and provided a range of programming and informational assistance in-person and virtually.

On Saturday, October 2, Library Assistant Cari Poweziak and Librarian Sean Plagge organized our annual job fair at the Dundee Library. This was intended to be an outdoor event, but the early autumn weather did not cooperate, and we elected to set up in the meeting room instead. In all, fifteen businesses participated in the event. Our day brightened when one of the returning business owners informed us that they “hired a couple of really good people” that they had interviewed at last year’s job fair.



Library Assistant Cari Poweziak and Library Specialist Erica Acevedo continued their monthly technology assistance series at the Dundee Township’s Adult Activities Center. These events are designed for people aged 50 and over to receive hands-on help with tech devices. These events have been met with enthusiasm, and we received a handwritten letter of appreciation signed by fourteen different patrons expressing gratitude for the service that Cari and Erica are providing. The letter reads in part: “We would like to thank the Fox River Valley Public Library District for bringing the technology series classes to the Dundee Senior Center. More so we would like to thank Erica and Cari for doing a wonderful job helping out so many seniors with their phones, iPads, and laptops. [...] Thanks for keeping the seniors up on all the new technology. We are so ever grateful.”

On October 8, Teen Librarian Danielle Pacini hosted one of her popular Pixel Art programs, timed to coincide with the School District 300 early release day. This program provides young people the freedom to socialize in a relaxed environment and create their own perler bead craft projects.



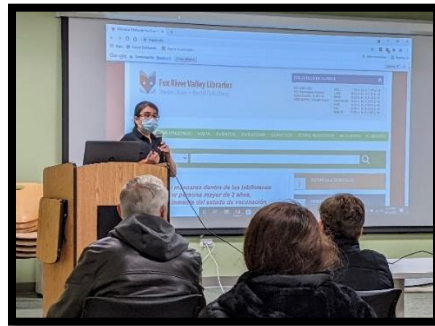
The Celebrate Diversity Art Contest concluded on October 15. Residents of the Library District ages thirteen and over were invited to share an original work of art, in any medium, that represents a vision of our diverse community. Winners were announced on November 8. First place went to Dana Maynard-Tatge, whose winning submission is entitled

“Patterns of the Land.” The runner-up was Andrea Sinnaeve, who submitted the drawing “I See the World in Color.” The winning submission will be displayed at the Dundee Library for one year, serving as a public celebration of the creativity of our diverse users. Additionally, the winning artist will receive one-year membership to the Art Institute of Chicago.



1st Place Winner: “Patterns of the Land” by Dana Maynard-Tatge

We continued our monthly Immigration Help at the Dundee Library programs in October. These are monthly drop-in programs, in which DOJ accredited professionals from Alianza Hispanoamericana offer free, personal consultations onsite at the Dundee Library. Additionally, we hosted a Citizenship Workshop on October 16, in partnership with Alianza and YWCA of Elgin, at which twelve attendees received an assessment of their eligibility to naturalize, application preparation and documentation packaging, and application review by a qualified legal representative. These services are made possible by grants received from the YWCA of Elgin and Illinois Access to Justice (A2J). Below, you can see Library Specialist Erica Acevedo informing the workshop attendees of the many services provided by the Library District.



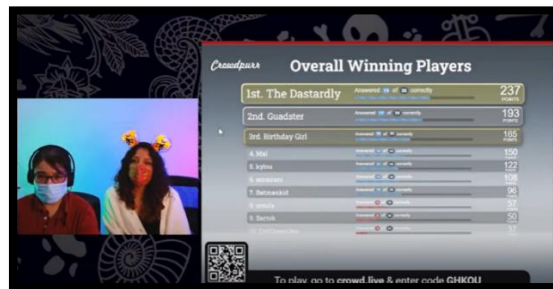
On October 22, we concluded our donation drive for F.I.S.H. Food Pantry in Carpentersville. This initiative focused exclusively on hygiene and personal care products (diapers, soap products, toilet tissue, paper towels, feminine hygiene products, shampoo and deodorant, toothpaste and toothbrushes). Thanks to the generosity of our patrons and library staff, we were able to deliver ten full bins of donations to the Food Pantry!



Library staff were excited to share the Halloween spirit in October, creating book displays to highlight relevant areas of the collection, hosting several spooky programs, and constructing colorful decorations. Below, you can see the Information Desk on the main floor of the Dundee Library has been charmingly transformed to the Treehouse of Horror.



Two virtual trivia events celebrated the spookier side of pop culture. Erica Acevedo and I hosted Horror Movie Trivia: The Dreaded Return. Erica and Library Assistant Jasmin Munoz presented Animated Villains Trivia.



Teen Librarian Danielle Pacini had more than her share of ghoulish fun in October, creating a beautiful autumn village display, hosting a spooky terrarium craft program, and decorating the teen area of the library.



Throughout October, the Adult and Teen Services Department answered 165 reference questions, provided eight notary appointments, and sixteen one-on-one instruction appointments. These one-on-one appointments can address a wide range of information needs and allow for more personalized assistance than is possible at the reference desk.

On October 1, I attended the quarterly meeting of Area Planning Council 509. I participated in a three-part professional development workshop in October, hosted by *Library Journal*, entitled "Evaluating, Auditing, and Diversifying Your Collections." This workshop featured insightful commentary from experts, curated reading assignments and other coursework, all focused on "cultivating and promoting inclusive and equitable collections." I also had meetings with select community groups in October, and I attended various meetings and training events hosted by RAILS and CCS. I was gratified by the Library Board's unanimous vote at the October Board Meeting to participate in the Illinois Libraries Present (ILP) joint-programming initiative. I have since been accepted as a member of the ILP steering committee, and Cari Poweziak continues to serve on the ILP programming committee.

HR: Sherry Kenney

Personnel:

- Gemma Winger, a full-time employee, was moved from Account Services to the Facilities department. She received a promotion with the title, Safety Specialist.
- Eleazar Perez was hired as a part-time Custodian, effective 10/28/2021.
- Andrea Rico resigned as Full-Time Youth Services Bi-lingual Library Assistant, effective 12/3/2021

Open positions:

- Full-Time or Benefitted Part-Time Bi-lingual Library Assistant

Initiatives:

Open enrollment was completed October 29, 2021. All payroll premium changes will be made to Paylocity after the 12/30/2021 payroll is completed and approved. All changes will be reflected on the 01/13/2022 paycheck.

Plans are being made to host our first in-person All Staff meeting since 01/17/2020. To adhere to social distancing, the team will be split into 3 groups of 17 and located at 3 different locations of the Library. Presenters will present via a TEAMS set up in the AV room. Department meetings and a Holiday celebration will follow.

Sherry has researched various companies that offer supplemental insurance and is currently working with Globe Life. This is not designed to replace our existing benefits packages but will compliment them with plans that fill in the gaps other providers may not cover. These plans will be open to all employees and are permanent and portable, so if you leave the Library, you can carry the coverage as long as you continue the premiums. This will be offered to all staff, at no cost to the Library. A representative from Globe Life will present all the information to staff during the Nov. 19 All Staff meeting.

As part of our updating the onboarding procedures, Welcome to the Team greeting cards are now being mailed to new employees, prior to their first day]



Facilities: Michael Lorenzetti

Facilities Activity Update

The Northern Illinois Library Facility Managers (NILFM) group held their quarterly meeting on October 6th. It was well attended by many area facility managers as well as others who are interested in discussing various topics and issues related to facilities.

The fire extinguishers (Dundee location) had their annual inspection on October 6th.

On October 14th, met with representatives from Red Oak Tree Service and received a quote for the possible tree removal on the west side of the Dundee Library as it is impacting the sidewalk, roadway, and drainage. This is in preparation for the sidewalk repair/replacement.



The morning of October 18th (before opening to patrons approx. 8:20am) the fire alarm was activated (false alarm) due to a faulty smoke detector located in the east entry vestibule. The smoke detector has since been replaced by Securitas on November 3rd.

Participated in an interview for an additional part time custodian on October 19th. Turns out he is the only individual that applied, and he interviewed very well. Look forward to getting this person to join the facilities team.

Roof update: The roof material manufacturer (Derbigum) representative is in the process of submitting proposal quotes for repair to the main office to be approved. Once approved, we can look forward to work on the roof to begin.

Electronic Message Sign update: Amy Dodson, Kirstin Finneran, and Michael Lorenzetti have had an initial meeting with a sign company to update/replace the one that is located on the south lawn along Barrington Ave. This meeting was with Doyle Signs/Watchfire and we will continue to meet with others. Our next meeting is with Parvin Clauss Signage.

The facilities team installed the new "Storywalk" located in Wahoo Woods. All the hard work must go to the youth services team for making the Storywalk signs. Great job.



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

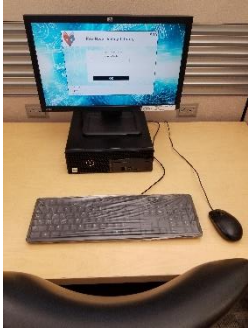
Savings last month: over \$6,800, and the high majority of this figure is from getting discounted rates for Microsoft licenses which needed to be upgraded to a newer version.

Videogame provider: I'm happy to report that I've done some successful imports of data from this new vendor's site into our Polaris acquisitions module with a Purchase Order being created. I still will need to work with them in regards to some other tweaks, and ways I can streamline the ordering process for the two selectors.

Vox Books Update: We are just waiting for 1 of our 50 items. All the others have now been processed and are out for the public to enjoy in a special area of our YS Department. There is also a special blurb on our website landing page about this new collection.

IT/ Network: John Sabala

Library PCs Purchased for Patron and Staff



This is a periodic PC refresh cycle which happens every 4-5 years for a set amount of PCs. We did not refresh last year due to Covid-19 safety protocols; PC services were not offered to the public until early spring. This year the library will refresh 27 units approved by the Board of Trustees. The PCs were ordered in October, and we are expecting delivery in early November. The goal is to replace all available public access PCs that are not restricted by social distancing. Additional units available to the public near the reference desks will be replaced. As a result of this refresh, the PC's will be approximately 4 times faster than what is being used on the floor. For example: After every patron computer session, the approximate time to restart the PC takes about 90 seconds before the PC can be used again. The new restart time is 20 seconds. This is just one of many improvements that the PCs will provide for our patrons and staff.

How are we doing?

The monthly Dashboard tells our story

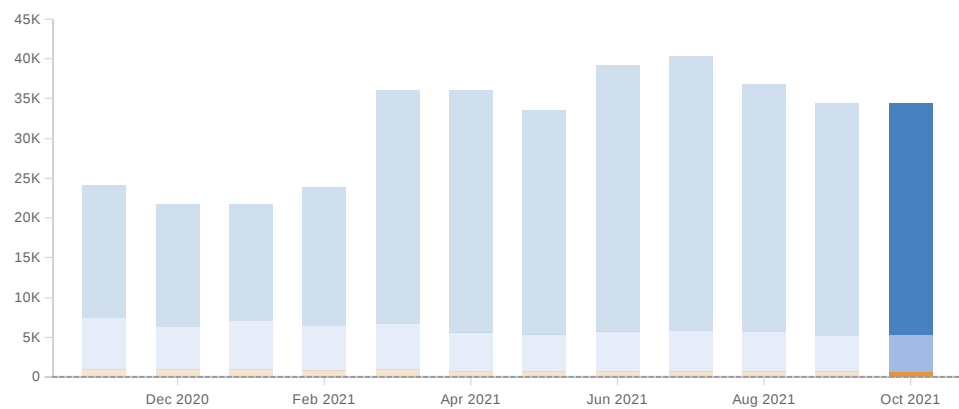
Click the graphs to see more details

Checkouts

How many items check out each month?

Circulation remained stable between September and October.

Data Updated 6 days ago



34,394

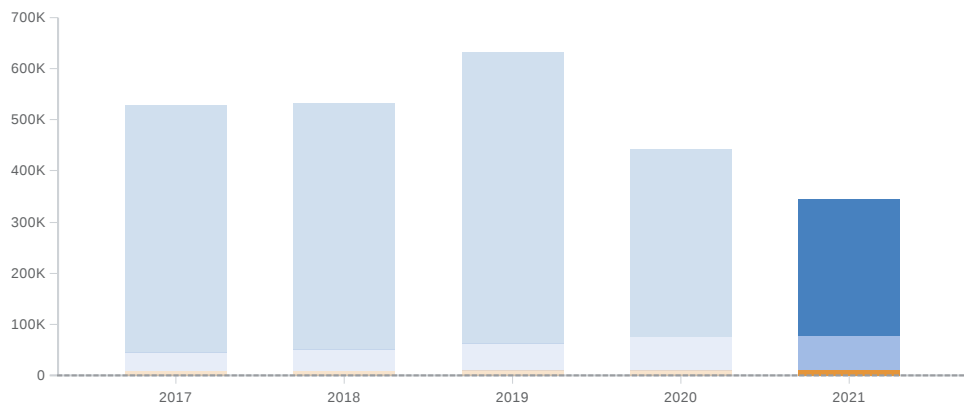
Metric Type in Oct 2021

Checkout Trend

How many items circulated annually for the past five years?

COVID-19 caused a drop in physical material circulations for 2020 and 2021. Digital checkouts increased during the pandemic.

Data Updated 6 days ago



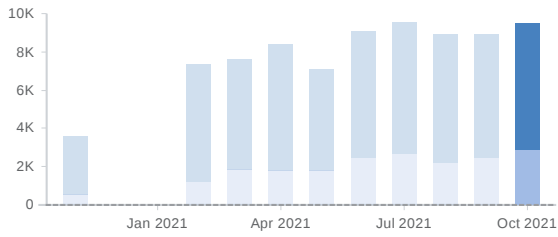
344,156

Metric Type in 2021

Library Visits

How many people visit our library each month?

Visits increased at both locations in October.

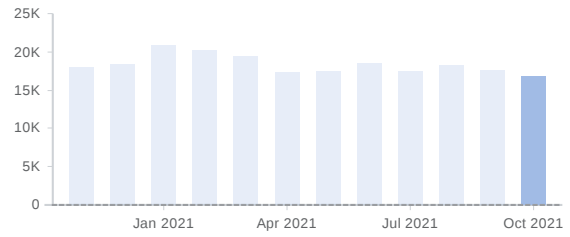


9,496
Location in Oct 2021

Website Visits

How many people visited our libraries online?

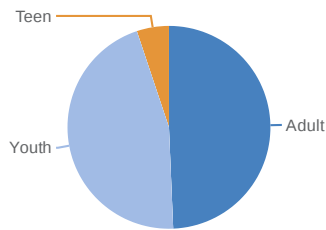
Website views have remained relatively stable for the past year.



16,913
Location in Oct 2021

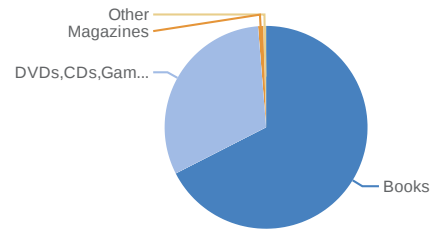
Physical item checkouts

Checkouts by Audience - last fiscal year



270,227
Department in 2021

Checkouts by Material Type - last fiscal year

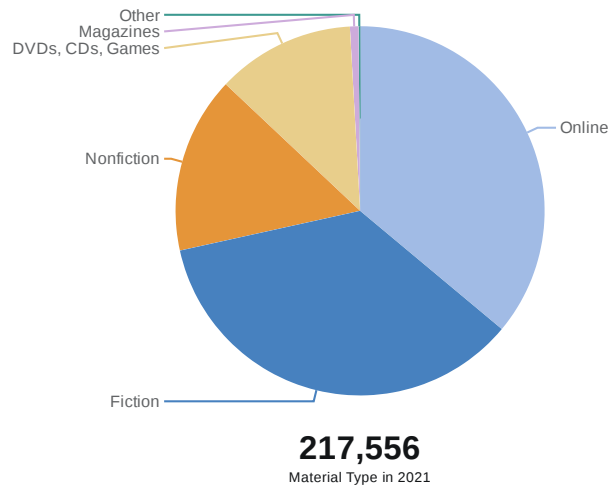


270,227
Material Type in 2021

How many items are owned by our libraries?

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

Data Updated 15 weeks ago

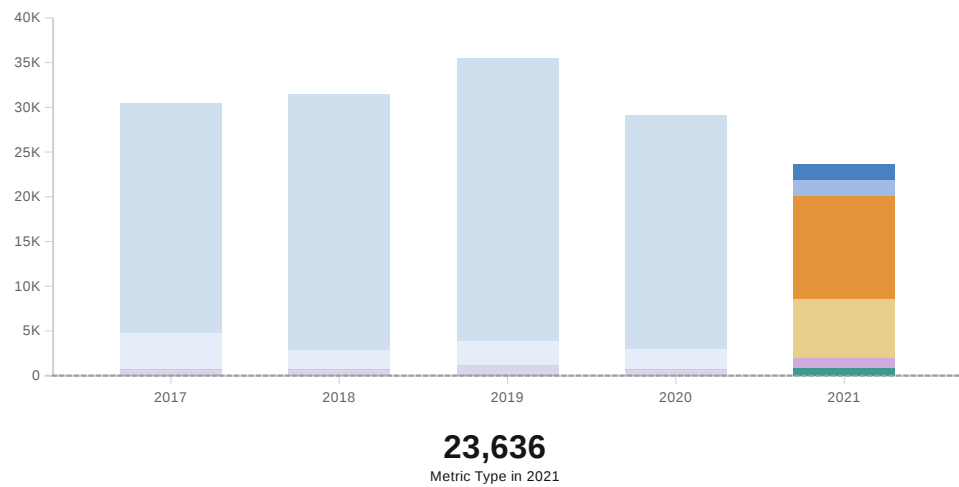


Program Attendance Trend

Program Attendance Trend

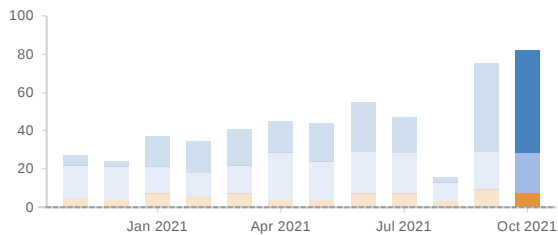
COVID-19 caused a drop in program attendance overall. We began categorizing our programming stats more specifically in 2021.

Data Updated 6 days ago



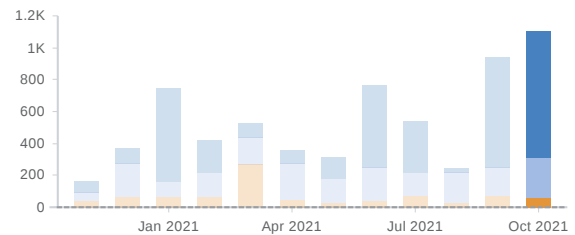
How many programs are held at the library each month?

Youth programming has increased since restarting in-person programs at the...



How many people attend our programs each month?

Program attendance continued to increase in October.

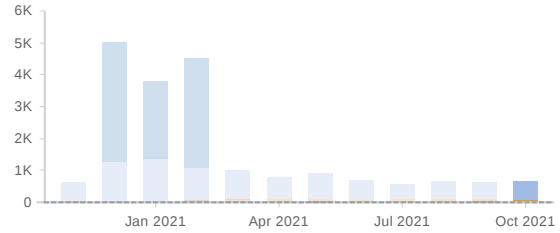


Specialty Services

The Library offers many non-traditional services to make patrons' lives easier, such as **one-on-one computer instruction** to teach new software or help repair a computer; **notary services** to act as an impartial witness in performing a variety of official fraud-deterrent acts related to the signing of important documents; **Illinois license plate renewals** enabling patrons to renew plates and receive updated stickers immediately, anytime the Dundee Library is open; and **home delivery** which began in May 2020.

Specialty Services

Home delivery was most widely utilized while the library was temporarily clo...



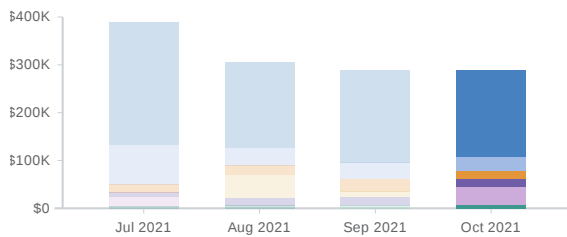
650

Metric Type in Oct 2021

Monthly Spending- this year

How much does the Library spend each month this FY?

Spending is consistent, with increases in months containing 3 pay periods.



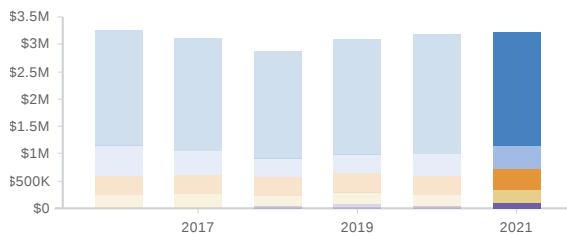
\$288,683.80

Expenses in Oct 2021

Past years' spending

How much does the Library spend each year?

Spending is consistent from year to year.



\$3,223,252.55

Expenses in 2021



www.FRVPLD.info

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.j under the Consent Agenda as presented

- A.1.a Minutes from the October 19, 2021 Board of Trustees Meeting**
- A.1.b Check/Voucher Register – AP & Payroll Complete for October 2021 totaling \$285,207.17**
- A.1.c Monthly Financial Report for October 2021**
- 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 2021**
- A.1.j Ehlers Investment Inventory for October 2021**

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 19, 2021**

MINUTES

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

President Weber noted Secretary Evans would be attending electronically and has complied with the requirements governing virtual attendance.

Roll Call

Members present:	President	Kristina Weber	
	Vice Pres	Richard Corbett	
	Treasurer	Dave Nutt	
	Secretary	Christine Evans	(present electronically)
	Trustee	Matt Goyke	
	Trustee	Maryann Dellamaria	
	Trustee	Tara Finn	

Members absent: none

Others present: Executive Director Amy Dodson, Assistant Director Heather Zabski, John Sabala, Kirstin Finneran, Michael Lorenzetti, Jason Katsion, Brittany Berger, Sherry Kenny, Cari Poweziak, Karin Nelson, Monica Boyer, Keri Carroll, Karen Werle

Public Comment

Weber read the following statement into the Minutes:

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). Each speaker will be allowed five minutes.

Weber inquired if there were any individuals present who wished to address the Board. There were none.

President's Report

None

Director's Report

Per Capita Grant Requirement; Serving Our Public 4.0

The Per Capita Grant allocates up to \$1.475 per resident and is available to public libraries that comply with certain criteria each year, and submit an application on or before the deadline to file. Last year FRVPLD received a grant in excess of \$100,000. To be eligible to apply, a review of standards designed to aid those who govern, administer, and staff public libraries develop and maintain high quality library service were examined. Executive Director Dodson paired with Trustee Dellamaria, Assistant Director Zabski with Vice President Corbett, and Facilities Manager Michael Lorenzetti with Trustee Goyke. The requirement will be completed at the next meeting.

Illinois Libraries Present

Adult Programs and Outreach Assistant Cari Poweziak introduced a joint library programming initiative that provides high-quality online events at equitable prices for participating member libraries of all sizes and budgets,

connecting communities and audiences across the state through shared event experiences such as author visits and virtual museum tours.

Department Reports and Dashboard

Weber inquired if there were any questions or comments on the Department Reports or Dashboard; there were remarks on the number of visitors to the library, program attendance, and a recent plumbing repair.

Consent Agenda

Exhibit A.1 Items included in Consent Agenda

- A.1.a Minutes from the September 21, 2021 Budget and Appropriation Hearing
- A.1.b Minutes from the September 21, 2021 Board of Trustees Meeting
- A.1.c Check/Voucher Register – AP & Payroll Complete for September 2021 totaling \$326,819.47
- A.1.d Monthly Financial Report for September 2021
- 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 2021
- A.1.k Ehlers Investment Inventory for September 2021

Weber inquired if there were any items Trustees would like removed for further discussion. Trustee Finn noted an omission in the Minutes vote tally that will be corrected. Weber then called for a motion to *APPROVE CONSENT AGENDA ITEMS A.1.A THROUGH A.1.K*. Moved by Corbett and seconded by Nutt, Weber called for a roll call vote.

Roll Call Vote: Goyke, Dellamaria, Finn, Nutt, Evans, Corbett, Weber – aye. 7 ayes, 0 nays, 0 absent. Motion carried.

Unfinished Business

Exhibit B.1 Covid 19 Policy Review – discussion

Director Dodson reported on the latest guidance from CDC. Given the library’s minimal exposure to the virus, current protocols were determined to be sufficient to protect the safety of patrons and staff.

New Business

Exhibit C.1 Resolution 2021-15 To Determine Estimate of Funds Needed for FY2122

Weber called for a motion to *ADOPT RESOLUTION 2021-15 TO DETERMINE ESTIMATE OF FUNDS NEEDED FOR FISCAL YEAR 2021-2022 IN THE AMOUNT OF \$3,821,782.* Moved by Nutt and seconded by Dellamaria, item opened for discussion.

Corbett noted the resolution confirms the estimate is below the 5% threshold and eliminates the need for a Levy Hearing at the November meeting. There being no further discussion, Weber called for a roll call vote.

Roll Call Vote: Goyke, Dellamaria, Finn, Nutt, Evans, Corbett, Weber – aye. 7 ayes, 0 nays, 0 absent. Motion carried;

Exhibit C.2 Illinois Libraries Present Agreement

Weber called for a motion to *AUTHORIZE THE LIBRARY BOARD PRESIDENT TO ENTER INTO A COOPERATIVE AGREEMENT WITH NORTHBROOK PUBLIC LIBRARY AND REACHING ACROSS ILLINOIS LIBRARY SYSTEM (RAILS) FOR ILLINOIS LIBRARIES PRESENT, EFFECTIVE JANUARY 1, 2022 THROUGH JUNE 30, 2022, AT A COST NOT TO EXCEED \$750.00.* Moved by Corbett and seconded by Finn, item opened for discussion.

Trustees agreed the opportunity to participate was attractive and the agreement was straightforward. Program scheduling was also discussed.

Roll Call Vote: Goyke, Dellamaria, Finn, Nutt, Evans, Corbett, Weber – aye. 7 ayes, 0 nays, 0 absent. Motion carried.

Exhibit C.3 Purchase of Replacement PCs

Weber called for a motion to *AUTHORIZE THE DIRECTOR TO PURCHASE REPLACEMENT PCS IN AN AMOUNT NOT TO EXCEED \$19,500*. Moved by Nutt and seconded by Finn, item opened for discussion.

IT Manager John Sabala noted replacement of outdated computers is routine and budgeted for.

Roll Call Vote: Goyke, Dellamaria, Finn, Nutt, Evans, Corbett, Weber – aye. 7 ayes, 0 nays, 0 absent. Motion carried.

Exhibit C.4 Facilities Projects Status Report and Timeline - discussion

Dodson reported FRVPLD is working to replace sidewalks, a ramp, and the west stairs before winter weather sets in. Planning has begun to replace entrance doors with ones that are ADA compliant. Additionally, work to repair the building roof is expected to begin within weeks.

Weber inquired if there were any questions or future agenda items Trustees would like to address. Hearing none, she called for a motion to *ADJOURN*. Moved by Nutt and seconded by Dellamaria, she called for a roll call vote.

Roll Call Vote: Goyke, Dellamaria, Finn, Nutt, Evans, Corbett, Weber – aye. 7 ayes, 0 nays, 0 absent. Motion carried.

Meeting adjourned at 8:23 PM.

Christine L. Evans, Secretary

Fox River Valley Public Library District
Check/Voucher Register - AP & Payroll Complete
10100 - BANK ACCOUNTS
From 10/1/2021 Through 10/31/2021

<u>Vendor Name</u>	<u>Check Number</u>	<u>Effective Date</u>	<u>Check Amount</u>
Ziegler's Ace Hardware	43666	10/18/2021	29.98
Alarm Detection Systems	43667	10/18/2021	201.00
SYNCB/AMAZON	43668	10/18/2021	4,808.06
AT&T	43669	10/18/2021	328.99
Baker & Taylor	43670	10/18/2021	10,000.00
Breakroom Solutions	43671	10/18/2021	232.56
Brodart Co.	43672	10/18/2021	1,894.53
Cooperative Computer Services	43673	10/18/2021	17,158.42
CDS Office Technologies	43674	10/18/2021	653.40
Comcast	43675	10/18/2021	498.78
Comcast	43676	10/18/2021	901.37
ComEd	43677	10/18/2021	4,736.61
Demco, Inc.	43678	10/18/2021	89.53
EBSCO Information Services	43679	10/18/2021	4,854.00
Ehlers Investment Partners, LLC	43680	10/18/2021	405.58
ELM USA Inc.	43681	10/18/2021	520.00
Fox Valley Fire and Safety	43682	10/18/2021	285.70
Garveys Office Products	43684	10/18/2021	2,363.87
Gus Moreno	43685	10/18/2021	300.00
INGRAM Library Services	43690	10/18/2021	19,236.29
Interstate Roof Systems Consultants, Inc	43691	10/18/2021	425.00
KONE, INC	43692	10/18/2021	288.62
Lakeshore Learning	43693	10/18/2021	111.95
LIBRARY IDEAS LLC	43694	10/18/2021	2,073.55
LIMRiCC Unemployment Compensatio...	43695	10/18/2021	1,382.22
Midwest Tape Exchange, Inc.	43697	10/18/2021	4,025.63
Nicor Gas	43698	10/18/2021	84.94
Northbrook Public Library	43699	10/18/2021	71.42
OTC Brands, Inc.	43700	10/18/2021	279.79
Paddock Publications, Inc.	43701	10/18/2021	587.65
Postmaster -Algonquin	43702	10/18/2021	2,000.00
RAILS	43703	10/18/2021	188.19
Rory Fanning	43704	10/18/2021	250.00
Sebert Landscaping Inc.	43705	10/18/2021	551.00
Securitas Electronic Security, Inc	43706	10/18/2021	624.00
Technology Management Rev Fund	43707	10/18/2021	427.50
Thomas Interiors Systems, Inc	43708	10/18/2021	5,980.80
Village of East Dundee	43709	10/18/2021	516.99
Cardmember Service	43710	10/18/2021	6,963.98
Waste Management Corporate Service...	43711	10/18/2021	184.69
Wellness Insurance Network	43712	10/18/2021	15,018.18
AT & T Mobility	43713	10/19/2021	138.13
TSYS Merchant Solutions-Omaha	DD202110-02	10/1/2021	19.16
TSYS Merchant Solutions-Omaha	DD202110-03	10/1/2021	150.93
Paylocity Payroll	DD202110-04	10/8/2021	260.87
Paylocity Payroll	DD202110-05	10/22/2021	531.21
Illinois Municipal Retirement	DD202110-07	10/29/2021	20,327.29
Office of the Secretary of State of Illinois	DD202110-08	10/31/2021	4,986.00
	Total 10100 - BANK ACCOUNTS		137,948.36
Report Total			137,948.36

Fox River Valley Public Library District
 Check/Voucher Register - AP & Payroll Complete
 10100 - BANK ACCOUNTS
 From 10/01/21 Through 10/31/21

Page 1 Total

\$ 137,948.36

<u>MONTHLY PAYROLL EXPENSE</u>	
GROSS PAYROLL-October 2021	\$ 145,120.08
<u>LESS EMPLOYEE PORTION:</u>	
MEDICAL INSURANCE	1,748.20
DENTAL INSURANCE	232.22
I.M.R.F	6,746.36
<u>PLUS EMPLOYER PORTION:</u>	
I.M.R.F	13,490.93
MEDICARE/F.I.C.A.	10,865.51
TOTAL PAYROLL EXPENSE	<u>160,749.74</u>

*Minus IMRF Employer Portion Direct Debit (13,490.93)

\$ 147,258.81

\$ 147,258.81

\$ 285,207.17

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2122 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 10/1/2021 Through 10/31/2021

		Month Activity	Year Activity	FY2122 Percent Used	FY2122 \$ Remaining	Total Budget - FY2122 Working Budget	FY2122 Percent Remaining
Revenues							
00	REVENUES						
0	District Wide						
00	DEPARTMENT-WIDE						
43010	TAX LEVY	281,189.32	3,615,083.78	99.31%	25,054.98	3,640,138.76	0.68%
43020	PPRT	22,258.26	37,316.36	93.29%	2,683.64	40,000.00	6.70%
44010	INT & DIV INCOME	93.86	309.60	7.74%	3,690.40	4,000.00	92.26%
45010	PER CAPITA GRANT	0.00	102,273.55	118.00%	(15,601.05)	86,672.50	(18.00)%
45011	E-RATE GRANT	0.00	644.89	0.00%	(644.89)	0.00	0.00%
45020	OTHER GRANTS	0.00	2,228.74	1.46%	149,771.26	152,000.00	98.53%
46020	FINES & FEES	1.50	1.50	0.00%	(1.50)	0.00	0.00%
46030	LOST & DAMAGED	340.91	2,066.86	41.33%	2,933.14	5,000.00	58.66%
46200	PRINT/COPY REVENUE	0.00	133.30	0.00%	(133.30)	0.00	0.00%
46250	LICENSE PLATE RENEWAL INCOME	6,081.50	32,519.00	31.50%	70,686.00	103,205.00	68.49%
46400	MISCELLANEOUS INCOME	136.84	390.90	390.90%	(290.90)	100.00	(290.90)%
46450	REIMBURSEMENTS	0.00	0.00	0.00%	6,500.00	6,500.00	100.00%
46600	RETIRED EMPLOYEE REIMBURSEMENTS	0.00	2,625.00	52.50%	2,375.00	5,000.00	47.50%
1	Dundee Library						
00	DEPARTMENT-WIDE						
46200	PRINT/COPY REVENUE	317.64	1,032.19	10.32%	8,967.81	10,000.00	89.67%
46300	TAXABLE SALES (USB, DVD, EARBUDS)	0.00	0.00	0.00%	300.00	300.00	100.00%
2	Randall Oaks						
00	DEPARTMENT-WIDE						
46200	PRINT/COPY REVENUE	47.65	115.90	2.89%	3,884.10	4,000.00	97.10%
46300	TAXABLE SALES (USB, DVD, EARBUDS)	0.00	0.00	0.00%	100.00	100.00	100.00%
	Total REVENUES	<u>310,467.48</u>	<u>3,796,741.57</u>	<u>93.58%</u>	<u>260,274.69</u>	<u>4,057,016.26</u>	<u>6.42%</u>
	Total Revenues	<u>310,467.48</u>	<u>3,796,741.57</u>	<u>93.58%</u>	<u>260,274.69</u>	<u>4,057,016.26</u>	<u>6.42%</u>
Expenditures							
15	PERSONNEL SERVICES/BENEFITS						
0	District Wide						
00	DEPARTMENT-WIDE						
52120	EMPLOYEE INSURANCES	11,836.96	46,536.18	24.49%	143,463.82	190,000.00	75.50%
52121	IMRF	13,580.93	60,641.64	33.68%	119,358.36	180,000.00	66.31%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2122 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 10/1/2021 Through 10/31/2021

		Month Activity	Year Activity	FY2122 Percent Used	FY2122 \$ Remaining	Total Budget - FY2122 Working Budget	FY2122 Percent Remaining
52122	REIMBURSED INS	94.00	2,719.00	54.38%	2,281.00	5,000.00	45.62%
52160	TUITION REIMB	0.00	0.00	0.00%	1,000.00	1,000.00	100.00%
52212	FICA / MEDICARE	10,865.51	48,836.33	32.55%	101,163.67	150,000.00	67.44%
05	ADMINISTRATION						
52100	SALARIES	24,569.26	118,265.09	34.81%	221,392.91	339,658.00	65.18%
40	PUBLIC RELATIONS						
52100	SALARIES	4,993.95	22,675.07	33.93%	44,136.93	66,812.00	66.06%
50	IT / NETWORK						
52100	SALARIES	8,109.96	35,984.47	33.95%	69,995.53	105,980.00	66.04%
60	PATS						
52100	SALARIES	9,335.48	42,728.92	33.68%	84,116.08	126,845.00	66.31%
90	FACILITIES						
52100	SALARIES	6,586.33	27,790.57	28.59%	69,401.43	97,192.00	71.40%
1	Dundee Library						
10	ADULT & TEEN SERVICES						
52100	SALARIES	27,023.51	120,004.90	31.60%	259,685.10	379,690.00	68.39%
20	YOUTH SERVICES						
52100	SALARIES	23,529.20	107,471.86	33.01%	218,077.14	325,549.00	66.98%
70	ACCOUNT SERVICES						
52100	SALARIES	26,367.96	108,058.96	32.05%	229,094.04	337,153.00	67.94%
75	SHELVERS						
52100	SALARIES	576.00	1,864.00	0.00%	(1,864.00)	0.00	0.00%
2	Randall Oaks						
80	RANDALL OAKS						
52100	SALARIES	14,028.43	63,751.64	33.81%	124,765.36	188,517.00	66.18%
	Total PERSONNEL SERVICES/BENEFITS	181,497.48	807,328.63	32.38%	1,686,067.37	2,493,396.00	67.62%
20	LIBRARY MATERIALS						
0	District Wide						
00	DEPARTMENT-WIDE						
60900	MATERIALS SUPPLIES	550.19	3,233.98	35.15%	5,966.02	9,200.00	64.84%
61500	DATABASES	4,854.00	43,047.12	68.94%	19,390.88	62,438.00	31.05%
61510	EBOOKS	613.93	32,302.34	58.89%	22,547.66	54,850.00	41.10%
61520	DOWNLOADABLE MEDIA	1,658.34	13,302.43	39.97%	19,972.57	33,275.00	60.02%
61540	HOTSPOTS	0.00	4,800.00	120.00%	(800.00)	4,000.00	(20.00)%
64100	PROC FEES BOOKS	395.20	1,543.10	38.57%	2,456.90	4,000.00	61.42%
64200	PROC FEES AV	480.20	2,316.05	28.95%	5,683.95	8,000.00	71.04%
64500	ONLINE ORDERING FEE	188.19	188.19	26.88%	511.81	700.00	73.11%
69990	CONTINGENT-LIBRARY MATERIALS	0.00	0.00	0.00%	2,250.00	2,250.00	100.00%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2122 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 10/1/2021 Through 10/31/2021

		Month Activity	Year Activity	FY2122 Percent Used	FY2122 \$ Remaining	Total Budget - FY2122 Working Budget	FY2122 Percent Remaining
05	ADMINISTRATION						
61120	BOOKS NF	45.00	95.00	9.50%	905.00	1,000.00	90.50%
61200	PERIODICALS	0.00	1,929.40	96.47%	70.60	2,000.00	3.53%
1	Dundee Library						
00	DEPARTMENT-WIDE						
61200	PERIODICALS	0.00	3,961.82	72.03%	1,538.18	5,500.00	27.96%
61600	VIDEOGAMES	1,713.43	5,119.01	30.11%	11,880.99	17,000.00	69.88%
10	ADULT & TEEN SERVICES						
61110	BOOKS FICTION	2,497.89	9,343.18	31.14%	20,656.82	30,000.00	68.85%
61111	BOOKS LARGE TYPE	119.38	1,223.28	40.77%	1,776.72	3,000.00	59.22%
61120	BOOKS NF	1,569.19	5,665.91	35.41%	10,334.09	16,000.00	64.58%
61130	BOOKS SPANISH	127.79	1,630.50	40.76%	2,369.50	4,000.00	59.23%
61330	AUDIOBOOKS	483.88	2,073.50	29.62%	4,926.50	7,000.00	70.37%
61350	MUSIC	248.95	950.65	23.76%	3,049.35	4,000.00	76.23%
61400	DVD	1,185.24	3,808.74	25.39%	11,191.26	15,000.00	74.60%
61700	NONTRADITIONAL MATERIALS	249.90	249.90	4.99%	4,750.10	5,000.00	95.00%
15	TEEN						
61100	BOOKS	766.13	2,582.89	39.73%	3,917.11	6,500.00	60.26%
61130	BOOKS SPANISH	47.11	442.66	22.13%	1,557.34	2,000.00	77.86%
61330	AUDIOBOOKS	0.00	0.00	0.00%	1,500.00	1,500.00	100.00%
20	YOUTH SERVICES						
61100	BOOKS	5,198.18	16,799.77	37.33%	28,200.23	45,000.00	62.66%
61130	BOOKS SPANISH	483.44	3,651.60	45.64%	4,348.40	8,000.00	54.35%
61330	AUDIOBOOKS	0.00	0.00	0.00%	1,500.00	1,500.00	100.00%
61350	MUSIC	0.00	105.06	21.01%	394.94	500.00	78.98%
61400	DVD	191.91	1,432.46	23.87%	4,567.54	6,000.00	76.12%
61700	NONTRADITIONAL MATERIALS	127.24	1,138.55	35.57%	2,061.45	3,200.00	64.42%
2	Randall Oaks						
00	DEPARTMENT-WIDE						
61200	PERIODICALS	0.00	1,428.15	95.21%	71.85	1,500.00	4.79%
61600	VIDEOGAMES	848.04	2,551.86	51.03%	2,448.14	5,000.00	48.96%
10	ADULT & TEEN SERVICES						
61110	BOOKS FICTION	821.54	3,390.09	33.90%	6,609.91	10,000.00	66.09%
61120	BOOKS NF	291.21	1,061.29	53.06%	938.71	2,000.00	46.93%
61400	DVD	597.49	2,317.86	46.35%	2,682.14	5,000.00	53.64%
15	TEEN						
61100	BOOKS	165.60	861.37	28.71%	2,138.63	3,000.00	71.28%
61330	AUDIOBOOKS	0.00	0.00	0.00%	500.00	500.00	100.00%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2122 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 10/1/2021 Through 10/31/2021

		Month Activity	Year Activity	FY2122 Percent Used	FY2122 \$ Remaining	Total Budget - FY2122 Working Budget	FY2122 Percent Remaining
20	YOUTH SERVICES						
61100	BOOKS	1,458.78	5,919.10	42.27%	8,080.90	14,000.00	57.72%
61130	BOOKS SPANISH	20.78	1,210.78	80.71%	289.22	1,500.00	19.28%
61400	DVD	104.96	1,034.41	34.48%	1,965.59	3,000.00	65.51%
61700	NONTRADITIONAL MATERIALS	0.00	498.00	49.80%	502.00	1,000.00	50.20%
	Total LIBRARY MATERIALS	28,103.11	183,210.00	44.80%	225,703.00	408,913.00	55.20%
51	LIBRARY OPERATIONS						
0	District Wide						
00	DEPARTMENT-WIDE						
52123	WORKERS COMP	0.00	0.00	0.00%	7,800.00	7,800.00	100.00%
52124	UNEMPLOYMENT INS	1,382.22	3,135.88	26.13%	8,864.12	12,000.00	73.86%
52130	STAFF DEVELOPMENT	423.68	423.68	7.06%	5,576.32	6,000.00	92.93%
70800	POSTAGE	362.99	806.96	26.89%	2,193.04	3,000.00	73.10%
70900	SUPPLIES	1,003.94	3,090.43	23.77%	9,909.57	13,000.00	76.22%
73225	PUBLIC LIABILITY INS	0.00	1,950.00	6.00%	30,550.00	32,500.00	94.00%
73230	TRANSPORTATION REIMBURSEMENT	46.37	210.84	5.27%	3,789.16	4,000.00	94.72%
73240	BOARD EXPENSES	0.00	10,825.00	83.26%	2,175.00	13,000.00	16.73%
73241	LEGAL NOTICES FEES	587.65	647.45	21.58%	2,352.55	3,000.00	78.41%
73242	MEMBERSHIPS	0.00	1,555.00	50.56%	1,520.00	3,075.00	49.43%
73245	BACKGROUND CHECK FEES	0.00	36.00	4.50%	764.00	800.00	95.50%
73250	BANK CHARGES	170.09	729.59	12.15%	5,270.41	6,000.00	87.84%
73255	INVESTMENT FEES	405.58	1,278.36	15.97%	6,721.64	8,000.00	84.02%
73260	LOST & PAID FORWARDING	0.00	0.00	0.00%	500.00	500.00	100.00%
73280	COST OF ITEMS SOLD	0.00	0.00	0.00%	500.00	500.00	100.00%
73281	TAX EXPENSE	0.00	0.00	0.00%	150.00	150.00	100.00%
73282	LICENSE PLATE SEC OF STATE REIMBURSEMENT	4,986.00	29,990.50	30.55%	68,159.50	98,150.00	69.44%
73283	LICENSE PLATE S&SLT FEES	0.00	0.00	0.00%	812.50	812.50	100.00%
73285	REIMBURSED PURCHASES	0.00	0.00	0.00%	6,500.00	6,500.00	100.00%
73290	HOSPITALITY	0.00	214.78	21.47%	785.22	1,000.00	78.52%
73295	MEETING EXPENSE	0.00	541.07	10.82%	4,458.93	5,000.00	89.17%
76500	CASH UNDER	0.00	0.00	0.00%	249.50	249.50	100.00%
79990	CONTINGENT EXPENSES	0.00	0.00	0.00%	1,049.00	1,049.00	100.00%
05	ADMINISTRATION						

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2122 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 10/1/2021 Through 10/31/2021

		Month Activity	Year Activity	FY2122 Percent Used	FY2122 \$ Remaining	Total Budget - FY2122 Working Budget	FY2122 Percent Remaining
52130	STAFF DEVELOPMENT	199.00	199.00	7.96%	2,301.00	2,500.00	92.04%
52150	DIRECTOR'S CONF	0.00	0.00	0.00%	3,500.00	3,500.00	100.00%
73242	MEMBERSHIPS	433.00	783.00	29.32%	1,887.00	2,670.00	70.67%
10	ADULT & TEEN SERVICES						
70900	SUPPLIES	0.00	258.21	8.60%	2,741.79	3,000.00	91.39%
30	PUBLIC SERVICE						
70900	SUPPLIES	339.27	707.22	5.60%	11,917.78	12,625.00	94.39%
40	PUBLIC RELATIONS						
73242	MEMBERSHIPS	0.00	0.00	0.00%	150.00	150.00	100.00%
50	IT / NETWORK						
52130	STAFF DEVELOPMENT	0.00	0.00	0.00%	3,000.00	3,000.00	100.00%
73242	MEMBERSHIPS	0.00	0.00	0.00%	137.00	137.00	100.00%
60	PATS						
73242	MEMBERSHIPS	150.00	150.00	100.00%	0.00	150.00	0.00%
90	FACILITIES						
70900	SUPPLIES	482.14	2,599.91	34.66%	4,900.09	7,500.00	65.33%
1	Dundee Library						
00	DEPARTMENT-WIDE						
73215	COPIER/PRINT EXPENSE	602.90	2,039.09	22.65%	6,960.91	9,000.00	77.34%
73520	PLANT OPERATION	60.00	1,561.69	8.50%	16,808.31	18,370.00	91.49%
10	ADULT & TEEN SERVICES						
52130	STAFF DEVELOPMENT	0.00	0.00	0.00%	5,000.00	5,000.00	100.00%
73242	MEMBERSHIPS	0.00	192.00	18.02%	873.00	1,065.00	81.97%
20	YOUTH SERVICES						
52130	STAFF DEVELOPMENT	0.00	0.00	0.00%	6,600.00	6,600.00	100.00%
73242	MEMBERSHIPS	0.00	0.00	0.00%	814.00	814.00	100.00%
70	ACCOUNT SERVICES						
52130	STAFF DEVELOPMENT	0.00	0.00	0.00%	1,500.00	1,500.00	100.00%
73242	MEMBERSHIPS	0.00	0.00	0.00%	400.00	400.00	100.00%
2	Randall Oaks						
00	DEPARTMENT-WIDE						
73215	COPIER/PRINT EXPENSE	50.50	184.87	9.24%	1,815.13	2,000.00	90.75%
73505	RENT EXPENSE	5,407.50	21,630.00	33.33%	43,260.00	64,890.00	66.66%
80	RANDALL OAKS						
52130	STAFF DEVELOPMENT	0.00	0.00	0.00%	1,075.00	1,075.00	100.00%
73242	MEMBERSHIPS	0.00	0.00	0.00%	515.00	515.00	100.00%
	Total LIBRARY OPERATIONS	17,092.83	85,740.53	23.01%	286,806.47	372,547.00	76.99%
52	PUBLIC RELATIONS						
0	District Wide						

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2122 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 10/1/2021 Through 10/31/2021

Table with columns: Month Activity, Year Activity, FY2122 Percent Used, FY2122 \$ Remaining, Total Budget - FY2122 Working Budget, FY2122 Percent Remaining. Rows include DEPARTMENT-WIDE, GENERAL PROGRAMMING, and COMPUTER categories with various sub-items like POSTAGE, SUPPLIES, PERFORMERS, etc.

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2122 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 10/1/2021 Through 10/31/2021

		Month Activity	Year Activity	FY2122 Percent Used	FY2122 \$ Remaining	Total Budget - FY2122 Working Budget	FY2122 Percent Remaining
73350	INTERNET LINES	224.45	899.44	37.47%	1,500.56	2,400.00	62.52%
2	Randall Oaks						
00	DEPARTMENT-WIDE						
73350	INTERNET LINES	199.33	797.67	33.23%	1,602.33	2,400.00	66.76%
	Total COMPUTER	17,854.47	41,643.17	37.40%	69,696.83	111,340.00	62.60%
55	PROFESSIONAL FEES						
0	District Wide						
00	DEPARTMENT-WIDE						
73246	PAYROLL SERVICE	792.08	3,443.59	34.43%	6,556.41	10,000.00	65.56%
73410	LEGAL FEES	2,362.50	3,712.50	24.75%	11,287.50	15,000.00	75.25%
73420	AUDIT EXPENSE	0.00	6,725.00	66.91%	3,325.00	10,050.00	33.08%
	Total PROFESSIONAL FEES	3,154.58	13,881.09	39.60%	21,168.91	35,050.00	60.40%
61	MAINTENANCE						
0	District Wide						
00	DEPARTMENT-WIDE						
73301	COMPUTER MAINT	0.00	6,530.00	44.24%	8,230.00	14,760.00	55.75%
73310	CATALOGING - COMPUTER SERVICE	1,935.08	3,870.16	50.59%	3,779.84	7,650.00	49.40%
73530	EQUIPMENT MAINT	0.00	520.00	52.00%	480.00	1,000.00	48.00%
73640	FUEL	140.14	484.79	24.23%	1,515.21	2,000.00	75.76%
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	24,735.00	100.00%	0.00	24,735.00	0.00%
73500	BUILDING REPAIRS AND MAINTENANCE	853.94	4,559.49	16.88%	22,440.51	27,000.00	83.11%
73530	EQUIPMENT MAINT	0.00	0.00	0.00%	2,000.00	2,000.00	100.00%
73540	CONTRACTS: BUILDING MAINTENANCE	1,511.01	10,908.94	21.81%	39,091.06	50,000.00	78.18%
2	Randall Oaks						
00	DEPARTMENT-WIDE						
73301	COMPUTER MAINT	0.00	15,571.00	100.00%	0.00	15,571.00	0.00%
73500	BUILDING REPAIRS AND MAINTENANCE	0.00	0.00	0.00%	500.00	500.00	100.00%
73530	EQUIPMENT MAINT	0.00	0.00	0.00%	300.00	300.00	100.00%
	Total MAINTENANCE	4,440.17	67,179.38	45.85%	79,336.62	146,516.00	54.15%
65	UTILITIES						
0	District Wide						
00	DEPARTMENT-WIDE						
73200	TELEPHONE & FAX	138.13	476.08	39.67%	723.92	1,200.00	60.32%

Fox River Valley Public Library District
 Statement of Revenues and Expenditures - MonFin FY2122 - Unposted Transactions Included In Report
 10 - GENERAL/CORPORATE
 From 10/1/2021 Through 10/31/2021

		Month Activity	Year Activity	FY2122 Percent Used	FY2122 \$ Remaining	Total Budget - FY2122 Working Budget	FY2122 Percent Remaining
1	Dundee Library						
00	DEPARTMENT-WIDE						
73200	TELEPHONE & FAX	887.28	3,565.29	30.47%	8,134.71	11,700.00	69.52%
73610	ELECTRICITY	4,569.55	18,015.98	40.03%	26,984.02	45,000.00	59.96%
73620	WATER AND SEWER	516.99	903.34	18.06%	4,096.66	5,000.00	81.93%
73630	GAS	84.94	351.01	7.02%	4,648.99	5,000.00	92.97%
2	Randall Oaks						
00	DEPARTMENT-WIDE						
73200	TELEPHONE & FAX	89.09	357.67	29.80%	842.33	1,200.00	70.19%
	Total UTILITIES	6,285.98	23,669.37	34.25%	45,430.63	69,100.00	65.75%
70	CAPITAL EXPENSE						
0	District Wide						
00	DEPARTMENT-WIDE						
73270	FURNITURE & EQUIP	5,980.80	6,337.25	55.10%	5,162.75	11,500.00	44.89%
73300	COMPUTER EQUIPMENT	638.92	638.92	4.71%	12,911.08	13,550.00	95.28%
1	Dundee Library						
10	ADULT & TEEN SERVICES						
73270	FURNITURE & EQUIP	0.00	814.98	81.49%	185.02	1,000.00	18.50%
	Total CAPITAL EXPENSE	6,619.72	7,791.15	29.91%	18,258.85	26,050.00	70.09%
	Total Expenditures	269,918.80	1,251,430.28	33.36%	2,500,281.72	3,751,712.00	66.64%
	Net Increase(Decrease) in Fund Balance	40,548.68	2,545,311.29	833.69%	(2,240,007.03)	305,304.26	(733.69)%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2122 - Unposted Transactions Included In Report
70 - CAPITAL PROJECTS/SPECIAL RESERVE
From 10/1/2021 Through 10/31/2021

		Month Activity	Year Activity	FY2122 Percent Used	FY2122 \$ Remaining	Total Budget - FY2122 Working Budget	FY2122 Percent Remaining
Revenues							
00	REVENUES						
0	District Wide						
00	DEPARTMENT-WIDE						
44010	INT & DIV INCOME	5,369.07	14,885.84	37.21%	25,114.16	40,000.00	62.78%
	Total REVENUES	<u>5,369.07</u>	<u>14,885.84</u>	<u>37.21%</u>	<u>25,114.16</u>	<u>40,000.00</u>	<u>62.79%</u>
	Total Revenues	<u>5,369.07</u>	<u>14,885.84</u>	<u>37.21%</u>	<u>25,114.16</u>	<u>40,000.00</u>	<u>62.79%</u>
Expenditures							
54	COMPUTER						
0	District Wide						
00	DEPARTMENT-WIDE						
73300	COMPUTER EQUIPMENT	18,765.00	18,765.00	39.50%	28,735.00	47,500.00	60.49%
73340	SOFTWARE	0.00	1,691.00	9.39%	16,309.00	18,000.00	90.60%
	Total COMPUTER	<u>18,765.00</u>	<u>20,456.00</u>	<u>31.23%</u>	<u>45,044.00</u>	<u>65,500.00</u>	<u>68.77%</u>
61	MAINTENANCE						
1	Dundee Library						
00	DEPARTMENT-WIDE						
73500	BUILDING REPAIRS AND MAINTENANCE	0.00	0.00	0.00%	660,000.00	660,000.00	100.00%
	Total MAINTENANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>660,000.00</u>	<u>660,000.00</u>	<u>100.00%</u>
70	CAPITAL EXPENSE						
0	District Wide						
00	DEPARTMENT-WIDE						
73270	FURNITURE & EQUIP	0.00	0.00	0.00%	35,000.00	35,000.00	100.00%
73430	OTHER PROF FEES	0.00	0.00	0.00%	140,000.00	140,000.00	100.00%
73500	BUILDING REPAIRS AND MAINTENANCE	0.00	0.00	0.00%	114,854.00	114,854.00	100.00%
	Total CAPITAL EXPENSE	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>289,854.00</u>	<u>289,854.00</u>	<u>100.00%</u>
	Total Expenditures	<u>18,765.00</u>	<u>20,456.00</u>	<u>2.01%</u>	<u>994,898.00</u>	<u>1,015,354.00</u>	<u>97.99%</u>
	Net Increase(Decrease) in Fund Balance	<u>(13,395.93)</u>	<u>(5,570.16)</u>	<u>0.57%</u>	<u>(969,783.84)</u>	<u>(975,354.00)</u>	<u>99.42%</u>

Fox River Valley Public Library District
 Statement of Revenues and Expenditures - MonFin FY2122 - Unposted Transactions Included In Report
 80 - WORKING CASH
 From 10/1/2021 Through 10/31/2021

	<u>Month Activity</u>	<u>Year Activity</u>	<u>FY2122 Percent Used</u>	<u>FY2122 \$ Remaining</u>	<u>Total Budget - FY2122 Working Budget</u>	<u>FY2122 Percent Remaining</u>
Revenues						
00 REVENUES						
0 District Wide						
00 DEPARTMENT-WIDE						
44010 INT & DIV INCOME	411.97	1,001.73	44.52%	1,248.27	2,250.00	55.47%
Total REVENUES	<u>411.97</u>	<u>1,001.73</u>	<u>44.52%</u>	<u>1,248.27</u>	<u>2,250.00</u>	<u>55.48%</u>
Total Revenues	<u>411.97</u>	<u>1,001.73</u>	<u>44.52%</u>	<u>1,248.27</u>	<u>2,250.00</u>	<u>55.48%</u>
Net Increase(Decrease) in Fund Balance	<u>411.97</u>	<u>1,001.73</u>	<u>44.52%</u>	<u>1,248.27</u>	<u>2,250.00</u>	<u>55.47%</u>

Fox River Valley Public Library District
 Statement of Revenues and Expenditures - MonFin FY2122 - Unposted Transactions Included In Report
 90 - DONATION / GIFT
 From 10/1/2021 Through 10/31/2021

	<u>Month Activity</u>	<u>Year Activity</u>	<u>FY2122 Percent Used</u>	<u>FY2122 \$ Remaining</u>	<u>Total Budget - FY2122 Working Budget</u>	<u>FY2122 Percent Remaining</u>
Revenues						
00 REVENUES						
0 District Wide						
00 DEPARTMENT-WIDE						
44010 INT & DIV INCOME	664.46	1,615.68	26.92%	4,384.32	6,000.00	73.07%
49010 MONETARY GIFT	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>100.00%</u>
Total REVENUES	<u>664.46</u>	<u>1,615.68</u>	<u>14.69%</u>	<u>9,384.32</u>	<u>11,000.00</u>	<u>85.31%</u>
Total Revenues	<u>664.46</u>	<u>1,615.68</u>	<u>14.69%</u>	<u>9,384.32</u>	<u>11,000.00</u>	<u>85.31%</u>
Net Increase(Decrease) in Fund Balance	<u><u>664.46</u></u>	<u><u>1,615.68</u></u>	<u><u>14.68%</u></u>	<u><u>9,384.32</u></u>	<u><u>11,000.00</u></u>	<u><u>85.31%</u></u>

Fox River Valley Public Library District
Revenue Summary - All Funds Combined - Budget v Actual Revenues FY2122
From 10/1/2021 Through 10/31/2021

		Month Activity	Year Activity	FY2122 Percent Used	Total Budget - FY2122 Working Budget	FY2122 \$ Remaining	FY2122 Percent Remaining
Revenues							
43010	TAX LEVY	281,189.32	3,615,083.78	99.31%	3,640,138.76	25,054.98	0.68%
43020	PPRT	22,258.26	37,316.36	93.29%	40,000.00	2,683.64	6.70%
44010	INT & DIV INCOME	6,539.36	17,812.85	34.09%	52,250.00	34,437.15	65.90%
45010	PER CAPITA GRANT	0.00	102,273.55	118.00%	86,672.50	(15,601.05)	(18.00)%
45011	E-RATE GRANT	0.00	644.89	0.00%	0.00	(644.89)	0.00%
45020	OTHER GRANTS	0.00	2,228.74	1.46%	152,000.00	149,771.26	98.53%
46020	FINES & FEES	1.50	1.50	0.00%	0.00	(1.50)	0.00%
46030	LOST & DAMAGED	340.91	2,066.86	41.33%	5,000.00	2,933.14	58.66%
46200	PRINT/COPY REVENUE	365.29	1,281.39	9.15%	14,000.00	12,718.61	90.84%
46250	LICENSE PLATE RENEWAL INCOME	6,081.50	32,519.00	31.50%	103,205.00	70,686.00	68.49%
46300	TAXABLE SALES (USB, DVD, EARBUDS)	0.00	0.00	0.00%	400.00	400.00	100.00%
46400	MISCELLANEOUS INCOME	136.84	390.90	390.90%	100.00	(290.90)	(290.90)%
46450	REIMBURSEMENTS	0.00	0.00	0.00%	6,500.00	6,500.00	100.00%
46600	RETIRED EMPLOYEE REIMBURSEMENTS	0.00	2,625.00	52.50%	5,000.00	2,375.00	47.50%
49010	MONETARY GIFT	0.00	0.00	0.00%	5,000.00	5,000.00	100.00%
	Total Revenues	<u>316,912.98</u>	<u>3,814,244.82</u>	<u>92.80%</u>	<u>4,110,266.26</u>	<u>296,021.44</u>	<u>7.20%</u>
	Net Increase(Decrease) in Fund Balance	<u>316,912.98</u>	<u>3,814,244.82</u>	<u>92.79%</u>	<u>4,110,266.26</u>	<u>296,021.44</u>	<u>7.20%</u>

Fox River Valley Public Library District
 Expenditure Summary - All Funds Combined - Budget V Actual Expenditures FY2122
 From 10/1/2021 Through 10/31/2021

	Month Activity	Year Activity	FY2122 Percent Used	Total Budget - FY2122 Working Budget	FY2122 \$ Remainings	FY2122 Percent Remaining
Expenditures						
15	Personnel Expenses					
15	181,497.48	807,328.63	32.37%	2,493,396.00	1,686,067.37	67.62%
	SERVICES/BENEFITS					
	181,497.48	807,328.63	32.38%	2,493,396.00	1,686,067.37	67.62%
20	Library Materials					
20	28,103.11	183,210.00	44.80%	408,913.00	225,703.00	55.19%
	Total Library Materials					
	28,103.11	183,210.00	44.80%	408,913.00	225,703.00	55.20%
50	Operating Expenses					
51	17,092.83	85,740.53	23.01%	372,547.00	286,806.47	76.98%
52	2,000.00	11,299.42	27.29%	41,400.00	30,100.58	72.70%
53	2,870.46	9,687.54	20.43%	47,400.00	37,712.46	79.56%
54	36,619.47	62,099.17	35.11%	176,840.00	114,740.83	64.88%
55	3,154.58	13,881.09	39.60%	35,050.00	21,168.91	60.39%
	Total Operating Expenses					
	61,737.34	182,707.75	27.14%	673,237.00	490,529.25	72.86%
60	Building Expenses					
61	4,440.17	67,179.38	8.32%	806,516.00	739,336.62	91.67%
65	6,285.98	23,669.37	34.25%	69,100.00	45,430.63	65.74%
	Total Building Expenses					
	10,726.15	90,848.75	10.38%	875,616.00	784,767.25	89.62%
70	Capital Expense					
70	6,619.72	7,791.15	2.46%	315,904.00	308,112.85	97.53%
	Total Capital Expense					
	6,619.72	7,791.15	2.47%	315,904.00	308,112.85	97.53%
	Total Expenditures					
	288,683.80	1,271,886.28	26.68%	4,767,066.00	3,495,179.72	73.32%
	Net Increase(Decrease) in Fund Balance					
	(288,683.80)	(1,271,886.28)	26.68%	(4,767,066.00)	(3,495,179.72)	73.31%

Fox River Valley Public Library District

Expenditure Summary - All Funds Combined - Budget v Actual Expenses by Location FY2122
From 10/1/2021 Through 10/31/2021

		Month Activity	Year Activity	FY2122 Percent Used	Total Budget - FY2122 Working Budget	FY2122 \$ Remaining	FY2122 Percent Remaining
	Expenditures						
0	District Wide						
15	Personnel Expenses	89,972.38	406,177.27	32.17%	1,262,487.00	856,309.73	67.82%
20	Library Materials	8,785.05	102,757.61	56.54%	181,713.00	78,955.39	43.45%
50	Operating Expenses	52,322.20	148,580.36	27.82%	534,008.00	385,427.64	72.17%
60	Building Expenses	2,213.35	11,881.03	43.03%	27,610.00	15,728.97	56.96%
70	Capital Expense	6,619.72	6,976.17	2.21%	314,904.00	307,927.83	97.78%
	Total District Wide	159,912.70	676,372.44	29.14%	2,320,722.00	1,644,349.56	70.86%
1	Dundee Library						
15	Personnel Expenses	77,496.67	337,399.72	32.36%	1,042,392.00	704,992.28	67.63%
20	Library Materials	15,009.66	60,179.48	33.30%	180,700.00	120,520.52	66.69%
50	Operating Expenses	3,542.29	10,955.22	16.38%	66,849.00	55,893.78	83.61%
60	Building Expenses	8,423.71	63,039.05	7.59%	830,435.00	767,395.95	92.40%
70	Capital Expense	0.00	814.98	81.49%	1,000.00	185.02	18.50%
	Total Dundee Library	104,472.33	472,388.45	22.27%	2,121,376.00	1,648,987.55	77.73%
2	Randall Oaks						
15	Personnel Expenses	14,028.43	63,751.64	33.81%	188,517.00	124,765.36	66.18%
20	Library Materials	4,308.40	20,272.91	43.59%	46,500.00	26,227.09	56.40%
50	Operating Expenses	5,872.85	23,172.17	32.01%	72,380.00	49,207.83	67.98%
60	Building Expenses	89.09	15,928.67	90.65%	17,571.00	1,642.33	9.34%
	Total Randall Oaks	24,298.77	123,125.39	37.89%	324,968.00	201,842.61	62.11%
	Total Expenditures	288,683.80	1,271,886.28	26.68%	4,767,066.00	3,495,179.72	73.32%
	Net Increase(Decrease) in Fund Balance	(288,683.80)	(1,271,886.28)	26.68%	(4,767,066.00)	(3,495,179.72)	73.31%

Fox River Valley Public Library District

Balance Sheet
As of 10/31/2021

	<u>Current Year</u>
Assets	
Cash and Investments	
Checking Accounts	
10100	BANK ACCOUNTS
10	GENERAL/CORPORATE 4,463,007.81
30	IMRF (21,129.12)
70	CAPITAL PROJECTS/SPECIAL RESERVE <u>1,987,309.63</u>
	Total Checking Accounts 6,429,188.32
Other Cash	
10900	CASH ON HAND DUNDEE
10	GENERAL/CORPORATE 332.70
10901	CASH ON HAND RANDALL OAKS
10	GENERAL/CORPORATE <u>104.80</u>
	Total Other Cash 437.50
Investments	
10500	INVESTMENT ACCOUNTS
70	CAPITAL PROJECTS/SPECIAL RESERVE 2,124,046.09
80	WORKING CASH 163,316.16
90	DONATION / GIFT <u>263,410.19</u>
	Total Investments <u>2,550,772.44</u>
	Total Cash and Investments 8,980,398.26
Other Assets	
13000	PREPAID RENT
10	GENERAL/CORPORATE 16,222.50
13100	PREPAID INSURANCE
10	GENERAL/CORPORATE 16,663.00
13200	PREPAID EXPENSE
10	GENERAL/CORPORATE 27,562.01
14000	ACCOUNTS RECEIVABLE
10	GENERAL/CORPORATE 4,010.20
14100	ACCRUED INTEREST RECEIVABLE
10	GENERAL/CORPORATE 1,313.10
70	CAPITAL PROJECTS/SPECIAL RESERVE 54,622.00
80	WORKING CASH 3,932.00
90	DONATION / GIFT 54,622.00
14500	PROPERTY TAX RECEIVABLES
10	GENERAL/CORPORATE <u>1,793,506.00</u>
	Total Other Assets <u>1,972,452.81</u>
	Total Assets <u><u>10,952,851.07</u></u>
Liabilities and Fund Balance	
Liabilities	
20000	ACCOUNTS PAYABLE
10	GENERAL/CORPORATE 18,853.03
70	CAPITAL PROJECTS/SPECIAL RESERVE 18,765.00
21000	ACCRUED PAYROLL
10	GENERAL/CORPORATE 19,501.00
22055	CREDIT CARD PAYABLE NELSON
10	GENERAL/CORPORATE 175.34
22068	CREDIT CARD PAYABLE ZABSKI
10	GENERAL/CORPORATE 389.00
22070	CREDIT CARD PAYABLE LORENZETTI
10	GENERAL/CORPORATE 345.13
22074	CREDIT CARD PAYABLE KATSION
10	GENERAL/CORPORATE 304.44
22075	CREDIT CARD PAYABLE BERGER
10	GENERAL/CORPORATE 64.50
22077	CREDIT CARD PAYABLE CARROLL
10	GENERAL/CORPORATE 60.60
22080	CREDIT CARD PAYABLE POWESIAK

Fox River Valley Public Library District

Balance Sheet
As of 10/31/2021

		<u>Current Year</u>
10	GENERAL/CORPORATE	29.00
22081	CREDIT CARD PAYABLE BUNTE	
10	GENERAL/CORPORATE	90.24
22083	CREDIT CARD PAYABLE BOYER	
10	GENERAL/CORPORATE	46.02
22084	CREDIT CARD PAYABLE SABALA	
10	GENERAL/CORPORATE	182.24
22085	CREDIT CARD PAYABLE JI	
10	GENERAL/CORPORATE	62.08
22089	CREDIT CARD PAYABLE AMY DODSON	
10	GENERAL/CORPORATE	1,110.00
22500	STAFF REIMBURSEMENTS PAYABLE	
10	GENERAL/CORPORATE	70.88
27900	DEFERRED TAXES	
10	GENERAL/CORPORATE	<u>1,793,506.00</u>
	Total Liabilities	1,853,554.50
	Fund Balance	
10	GENERAL/CORPORATE	4,487,932.62
30	IMRF	(21,129.12)
70	CAPITAL PROJECTS/SPECIAL RESERVE	4,147,212.72
80	WORKING CASH	167,248.16
90	DONATION / GIFT	<u>318,032.19</u>
	Total Fund Balance	<u>9,099,296.57</u>
	Total Liabilities and Fund Balance	<u><u>10,952,851.07</u></u>



**Investment Inventory Month End
Fox Rvr Valley All Agg (111383)
10/31/2021**

Description	Purchase/Settle Date	Maturity Date	Next Call Date	Current Face Value	Coupon Rate	Purchase Yield	CUSIP	Market Value
MMDA12	---	10/31/2021	---	0.00	0.000	---	MMDA12	187,775.95
Bank of New England	07/26/2019	11/26/2021	---	150,000.00	2.000	2.018	06426KBJ6	150,224.70
Synovus Bank	12/09/2019	12/09/2021	---	95,000.00	1.650	1.667	87164DPS3	95,170.62
Citibank, N.A.	01/25/2019	01/25/2022	---	168,000.00	2.900	2.923	17312Q2D0	169,157.86
Merrick Bank Corporation	03/20/2019	03/21/2022	---	108,000.00	2.650	2.663	59013J6W4	109,097.28
WEST OTTAWA MICH PUB SCH DIST	08/12/2020	05/01/2022	---	200,000.00	0.643	0.555	955023UZ7	200,446.20
RIO RANCHO N MEX PUB SCH DIST NO 94	05/21/2020	08/01/2022	---	25,000.00	4.000	0.956	767171QB0	25,697.18
NEW YORK N Y	05/21/2020	08/01/2022	---	10,000.00	5.000	1.096	64966MNX3	10,361.16
Goldman Sachs Bank USA	10/09/2019	10/11/2022	---	200,000.00	1.900	1.932	38149MHE6	203,307.40
ILLINOIS ST	02/22/2021	11/01/2022	---	200,000.00	5.000	0.516	452152P62	209,235.20
CHICAGO ILL BRD ED	02/22/2021	12/01/2022	---	100,000.00	5.000	0.631	167505XU5	104,836.00
LA SALLE CNTY ILL SCH DIST NO 141 OTTAWA	03/10/2021	12/01/2022	---	105,000.00	0.350	0.342	504588GD0	104,924.82
Morgan Stanley Private Bank, National Association	12/05/2019	12/05/2022	---	100,000.00	1.850	1.862	61760A3U1	101,801.60
DU PAGE CNTY ILL CMNTY HIGH SCH DIST NO 094 WEST C	05/21/2020	01/01/2023	---	25,000.00	5.000	1.150	263381DM4	26,381.10
WILL & KENDALL CNTYS ILL CMNTY CONS SCH DIST NO 20	05/21/2020	01/01/2023	---	35,000.00	4.000	1.063	968648C78	36,527.05
BROOKLYN CENTER MINN INDPT SCH DIST NO 286	05/21/2020	02/01/2023	---	20,000.00	5.000	0.965	113853LD5	21,156.36
Sallie Mae Bank	02/05/2020	02/06/2023	---	123,000.00	1.800	1.834	7954506E0	125,406.37
Raymond James Bank	02/14/2020	02/14/2023	---	137,000.00	1.700	1.720	75472RAX9	139,537.24
NEW BRITAIN CONN	05/21/2020	03/01/2023	03/01/2023	5,000.00	5.000	1.398	6427137M7	5,291.34
Citibank, N.A.	04/02/2019	04/03/2023	---	82,000.00	2.750	2.772	17312Q3R8	84,857.70
Morgan Stanley Private Bank, National Association	04/11/2019	04/11/2023	---	150,000.00	2.700	2.724	61760AYK9	155,184.90
WAUKEGAN ILL	07/21/2020	12/30/2023	---	190,000.00	3.543	0.898	942860QM2	199,915.91
---	---	10/15/2022	---	2,228,000.00	2.585	1.580	---	2,466,293.93

C.1 Ordinance 2021-16 Levying Taxes for Fiscal Year 2021-2022

RECOMMENDED **MOTION**: I move to adopt ordinance 2021-16 levying taxes in the amount of \$3,821,782. for fiscal year 2021-2022

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 FY2122 levy amount is based upon our FY2122 Appropriation and matches the "Estimate of Funds Needed" total figure of \$3,821,782 the Board approved in the October meeting.

- We've appropriated \$4,591,975 in the General Corporate fund, so the entire levy \$3,821,782 will be for that fund.

With CPI of 1.4%, 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. 2021-16
AN ORDINANCE LEVYING TAXES FOR
THE FISCAL YEAR 2021-2022

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 2021-2022 is incorporated by reference.

Section 2. A tax in the sum of THREE MILLION EIGHT HUNDRED AND TWENTY-ONE THOUSAND SEVEN HUNDRED AND EIGHTY-TWO DOLLARS (\$3,821,782) is levied as follows:

I.	<u>GENERAL CORPORATE LEVY</u>	<u>FY2122 APPROPRIATION</u>	<u>LEVY</u>
	Personnel Services/Benefits	\$2,618,066	
	Library Materials	\$449,804	
	Operating Expenses	\$911,606	
	Utilities	\$103,650	
	Building & Maintenance	\$219,774	
	Capital Expense	\$39,075	
	Transfer to Special Reserve fund	\$250,000	
	Total Corporate:	\$4,591,975	\$3,821,782
II.	<u>SPECIAL TAX LEVIES</u>		
	FICA	\$0	
	IMRF	\$0	
	Total Special Taxes:	\$0	
	<u>RECAP</u>		
I.	General Corporate Levy	\$4,591,975	\$3,821,782
II.	Special Tax Levies		
	FICA	\$0	\$0
	IMRF	\$0	\$0
	Special Reserve	\$1,527,831	
	Totals:	\$6,119,806	\$3,821,782

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 16th day of November, 2021 by a vote of:

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAINING: _____

APPROVED:

Kristina Weber, Ph.D., President
Board of Library Trustees
Fox River Valley Public Library District

ATTEST:

Christine L. Evans, 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, Kristina Weber, 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, 2021 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 16th day of November, 2021.

Kristina Weber, Ph.D.
President and Presiding Officer
Board of Library Trustees
Fox River Valley Public Library District

(Library District Seal)

STATE OF ILLINOIS)
) SS:
COUNTY OF KANE)

CERTIFICATE OF AUTHENTICITY

I, Christine L. Evans, 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, 2021 which was adopted by the Board of Library Trustees at a meeting of said Board of Library Trustees held November 16, 2021.

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 16th day of November, 2021.

Christine L. Evans, Secretary
Board of Library Trustees
Fox River Valley Public Library District
Kane County, Illinois

(Library District Seal)

C.2 Ordinance 2021-17 Library District Holiday Closings for 2022

RECOMMENDED **MOTION**: I move to adopt Ordinance 2021-17 Library District Holiday Closings for 2022.

BACKGROUND INFORMATION:

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”

Four additional nationally recognized holidays are proposed for consideration: Martin Luther King Jr. Day, President’s Day, Juneteenth, and Veteran’s Day. A chart comparing FRVPLD holiday closures with national and state closings is attached to this document.

Currently, the Library closes at 5 pm the day before Thanksgiving, remains closed on Thanksgiving Day, and reopens for regular hours on the day after Thanksgiving. Administration proposes Thanksgiving closure to begin Thursday Thanksgiving Day and continue through Friday, with two full paid holidays rather than 1.5 paid holidays.

For Christmas, the Library currently closes on December 24th and 25th. Administration proposes to close on Saturday, December 24 and remain closed Sunday, December 25th Christmas Day, and Monday, December 26th as Federal and State holiday observance of Christmas is Monday, December 26.

Federal and State holiday observances do not take weekends into consideration unlike the library district, which is open 7 days a week.

FRVPLD Holidays
Proposed for 2022

HOLIDAY	Recommended Library Holidays/Closures 2022	Federal Holidays 2022	State Holidays 2022
New Year's Day	Saturday, Jan. 1	Friday, Dec. 31, 2021	Friday, Dec. 31, 2021
*Martin Luther King, Jr. Day	Monday, January 17	Monday, January 17	Monday, January 17
*Lincoln's Birthday	<i>Not observed</i>	<i>Not observed</i>	Friday, Feb. 11
*Washington's Birthday aka President's Day	Monday, February 21	Monday, February 21	Monday, February 21
Easter	Sunday, April 17 <i>Closed, not a paid holiday</i>	<i>Not observed</i>	<i>Not observed</i>
Memorial Day	Monday, May 30	Monday, May 30	Monday, May 30
*Juneteenth National Independence Day	Monday, June 20	Monday, June 20	<i>not observed</i>
Independence Day	Monday, July 4	Monday, July 4	Monday, July 4
Labor Day	Monday, September 5	Monday, September 5	Monday, September 5
*Columbus Day	<i>Not observed</i>	Monday, October 10	Monday, October 10
*Election Day	<i>Not observed</i>	<i>Not observed</i>	Tuesday, November 8
*Veteran's Day	Friday, November 11	Friday, November 11	Friday, November 11
Thanksgiving	Thursday, November 24 Friday, November 25	Thursday, November 24	Thursday, November 24 and Friday, November 25
Christmas	Saturday, December 24 Sunday, December 25 Monday, December 26	Monday, December 26	Monday, December 26
New Year's Eve	Saturday, Dec. 31	N/A	N/A

**Currently/historically not observed at FRVPLD*

ORDINANCE NO. 2021-17

**ANNUAL CALENDAR for 2022
FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT HOLIDAY CLOSINGS**

Library District Facilities will be closed on the following holidays:

New Year’s Day	Saturday, January 1
Martin Luther King Day	Monday, January 17
President’s Day	Monday, February 21
Easter	Sunday, April 17
Memorial Day	Monday, May 30
Juneteenth National Independence Day	Monday, June 20
Independence Day	Monday, July 4
Labor Day	Monday, September 5
Veteran’s Day	Friday, November 11
Thanksgiving	Thursday, November 24
	Friday, November 25
Christmas	Saturday, December 24
	Sunday, December 25
	Monday, December 26
New Year’s Eve	Saturday, December 31

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

Approved this 16th day of November, 2021, pursuant to a roll call vote as follows:

Ayes: _____

Nays: _____

Absent: _____

Abstain: _____

Approved:

Kristina Weber, Ph.D., President
Board of Library Trustees
Fox River Valley Public Library District

Attest:

Christine L. Evans, Secretary
Board of Library Trustees
Fox River Valley Public Library District

C.3 Award Contract for Removal and Replacement of Sidewalks, Ramps, and Stairs

RECOMMENDED **MOTION**: I move to award a contract for removal and replacement of sidewalks, ramps, and stairs at the Dundee Library to the low bidder and authorize the Executive Director to enter into a contract with Chadwick Contracting Company for \$83,385.00.

BACKGROUND INFORMATION:

Removal and replacement of various sections of sidewalks, ramps, and stairs is long overdue and necessary to eliminate clear safety hazards for patrons and staff. Specifications were developed by Lamp, Incorporated and advertised to the public with bids due by 10 AM on November 11, 2021. Seven bids were received; one was withdrawn as it was incomplete. Tom McGrath at Lamp Incorporated has reviewed the bids and recommends the award of a contract to the low bidder, Chadwick Contracting Company.

Work is projected to begin on November 22, 2021.

Fox River Valley Public Library District

East Dundee Branch Sidewalk Replacement

Thursday, November 11, 2021 at 10:00 AM

32C-1 Site Concrete



Trade Contractor	Base Bid	Earliest Project Start Date	Addendum - None Bond or Cert. Check Labor Rate Sheet Public Certificates				Notes
A Lamp Concrete	No Bid						
Abbey Paving Co., Inc.	\$ 142,925.00	3/15/2022					
Advantage Paving Solutions	\$ 112,220.00	11/22/2021					
Alliance Contractors, Inc.	\$ 116,000.00	11/24/2021					
Chadwick Contracting Company	\$ 83,385.00	11/22/2021					
Copenhaver	\$ 51,200.00	11/29/2021					Withdrawn
Herrera Construction	\$ 98,200.00	3/21/2022					
M&J Asphalt Paving	No Bid						
Misfits Construction Company	\$ 129,600.00	11/29/2021					
Schaeffges Brothers, Inc.	No Bid						



460 N. Grove Ave.
Elgin, IL 60120
www.lampinc.net

O: 847.741.7220
F: 847.741.9677

November 11, 2021

Amy Dodson
Executive Director
Fox River Valley Public Library District
555 Barrington Avenue
East Dundee, IL 60118

RE: Fox River Valley Public Library District
East Dundee Branch Sidewalk Replacement

Dear Ms Dodson,

On November 11, 2021 we received bids for the East Dundee Branch Sidewalk Replacement. Lamp Incorporated completed a work scope review for the following Trade Package and have found the apparent low bidder to be in compliance with the Contract Documents.

32C-1 Site Concrete:

Chadwick Contracting Company, Lake in the Hills, IL

Proposed Contract Amount: \$83,385.00

Should you have any questions, or require any additional clarifications, please do not hesitate to contact me at your convenience.

Respectfully,
Lamp Incorporated

A handwritten signature in black ink that reads 'Tom McGrath'.

Tom McGrath LEED AP BD+C
Vice President of Estimating

Construction Management
General Construction
Design/Build

Building a tradition of quality construction since 1932



75 Koppie Dr., Gilberts, IL 60136 Phone (847) 428-6696 Fax (847) 428-6798 copenhaverinc@yahoo.com

November 11, 2021

Tom McGrath
Lamp, Inc.
tmcgrath@lampinc.net

Re: East Dundee Branch Sidewalk Replacement
Fox River Valley Public Library District

Dear Mr. McGrath,

Regarding our bid for the East Dundee Branch Sidewalk Replacement project submitted today, we made a mathematical error causing our bid to be lower than what the actual costs would be to complete this project.

For the reason stated, we ask that our bid be rescinded, and our bid bond be returned for this project.

Regretfully,
Copenhaver Construction, Inc.


Ken Copenhaver
President

C.4 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 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 will publish an Availability of Audit Notice within the statutory deadline. (30 ILCS 15/2)

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT
ANNUAL TREASURER'S REPORT FOR FISCAL YEAR ENDING JUNE 30, 2021

Summary of Condition

		Capital Projects		
	General	Special Reserve	Nonmajor	Total
Revenues				
Taxes	\$3,432,683	-	119,742	3,552,425
Charges for Services	69,303	-	-	69,303
Fines and Forfeitures	5,631	-	-	5,631
Grants and Donations	152,572	-	-	152,572
Interest	2,514	(761)	(738)	1,013
Miscellaneous	28,451	-	-	28,451
Total Revenues	3,691,154	(761)	119,005	3,809,397
Expenditures				
Current - Culture & Recreation	2,913,215	-	163,000	3,076,215
Capital Outlay	69,141	91,091	-	103,635
Total Expenditures	2,982,356	91,091	163,000	3,236,447
Net Change in Fund Balances	(41,200)	658,172	(44,020)	572,952
Fund Balances - Beginning	2,239,272	3,385,367	181,272	5,805,912
Fund Balances - Ending	2,198,073	4,043,539	137,253	6,378,865

Disbursements - Aggregate

Vendor Payments over \$2,500: Amazon \$34,917.14 ; America's Flooring Store, LLC \$5,149.29; Arthur J. Gallagher & Co. \$7,342.00; AT&T \$3947.88; AtoZ Databases \$4,562.00; Baker & Taylor \$5,958.98; Bibliotheca, LLC \$45,941.96; Birchard Company \$2,500.00; Brainfuse Inc. \$5,600.00; Brodart Co.\$11,783.36; C.A. Bruckner & Associates, LLC \$3,250.00; Cardmember Service \$49,802.43; CDS Office Technologies \$3,772.04; Comcast \$6,114.86; Comcast Business Class \$13,703.05; ComEd \$37,477.07; Comprise Technologies, Inc. \$4,979.50; Cooperative Computer Services \$67,866.96; Demco, Inc. \$3,029.51; Dundee Township Park District \$64,890.00; EBSCO Information Services \$4,713.00; ECS Midwest, LLC \$8,190.00; Ehlers Investment Partners, LLC \$6,322.83; Elgin Sheet Metal Company \$7,063.75; ELM USA Inc. \$3,408.85; Engberg Anderson, Inc. \$48,833.38; Garvey's Office Products \$17,074.73; Global Industrial \$3,420.93; GovConnection, Inc. \$7888.18; Green Emerald Chem-Dry \$5,100.00; Hagg Press \$18,522.00; Illinois Municipal Retirement \$239,660.38; INGRAM Library Services \$146,745.29; Jani-King of IL \$42,630.74; KONE, INC \$ 3,968.17; Lamp Incorporated \$ 5,000.00; Lauterbach & Amen, LLP \$ 8,550.00; Libraries of Illinois Risk Agency \$33,226.00; LIBRARY IDEAS LLC \$ 8,275.00; LIMRiCC Unemployment Compensation Group Account \$ 7,084.04; LinkedIn Corporation \$ 13,125.00; Library Journal & School Library Journal \$ 2,582.40; Midwest Environmental Consulting Services, Inc \$ 4,700.00; Midwest Tape Exchange, Inc. \$ 88,479.18; Mobile Beacon \$ 16,713.00; Nicor Gas \$ 2,969.25; Office of the Secretary of State of Illinois \$ 64,218.25; Oriental Trading \$ 5,883.26; Overdrive, Inc. \$ 39,700.00; Paylocity

Payroll \$ 9,592.90; Peregrine, Stime, Newman, Ritzman & Bruckner, Ltd. \$5,850.00; PETERS Electric & Technology, Inc. \$ 4,126.00; Postmaster -Algonquin \$ 8,740.00; ProQuest LLC \$ 3,762.89; RAILS \$ 3,874.80; Sebert Landscaping Inc. \$ 5,796.00; SHI International Corp \$ 9,335.00; ShopPOPdisplays \$ 3,953.24; Technology Management Rev Fund \$ 5,130.00; Valley Enterprises, Inc. \$ 28,852.00; Value Line Publishing LLC \$5,625.00; Vanderstappen Land Surveying, Inc. \$3,250.00; Vidcode Inc. \$2,900.00; W.T. Cox Subscriptions, Inc.; W.T. Cox Subscriptions, Inc. \$ 6,572.64 ; Wellness Insurance Network \$ 173,121.44 ; Ziegler's Ace Hardware \$ 2,648.86. Vendors paid under \$2,500 : \$90,320.47. Total All Vendors: \$1,620,186.88.

Personnel Services: **Under \$25,000:** Arriola, Gissell ; Barish, Gene; Dean, Pamela; Dundee, Rachel; Fernandez, Vanessa; Gallaway, Jack; Gort, Patricia; Granata, Edward; Haring Taylor; Hernandez Almanza, Lizbeth; Hernandez, Julio; Hussain, Usrah; Jankiewicz, Malgorzata; Jankowski, Ewa; Johnson, Christine; Jones, Albert; Jozwiak, Audrey; Kenney, Sheryl; Knapp, Lisa; Lentz, Anna; Lloyd, Kerren; Lopez, Amairani; McNana, Patricia; Perez, Leslie; Polcyn, Kevin; Poweziak, Carolyn; Redding, Katie; Richardson, Donald; Richmond, Susan; Sanabria, Marjorie; Saravia, Delfina; Sikorski, Erin; Sutfin, Darla; Thompson, Stephanie; Torres, Eric; Whichard, Judith. **\$25,000 to \$49,999:** Acevedo, Erica; Carcamo, Ruben; Diaz, Christian; Hughes, Dolores; Mauro, Louanne; Munoz, Jasmin; Pasetes, Erin; Povilonis, Mary; Rico, Andrea; Winger, Gemma. **\$50,000 to \$74,999:** Bennett, Roxane; Berger, Brittany, Boyer, Monica; Bunte, Samantha; Carroll, Keri; Finneran, Kirstin; Ji, Heather; Katsion, Jason; Lorenzetti, Michael; Nelson, Karin; Pacini, Danielle; Plagge, Sean; Rosenthal, Lauren; Sabala, John; Werle, Karen. **\$75,000 to \$99,999:** Zabski, Heather. **Gross Payroll:** \$1,695,350.32.

APPROVED:

David Nutt, Treasurer
Board of Library Trustees
Fox River Valley Public Library District
Kane County, Illinois

C.5 Accept Annual Comprehensive Financial Report (ACFR)

RECOMMENDED **MOTION**: I move to accept the Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2020-2021

BACKGROUND INFORMATION:

The Annual Audit (ACFR) for FY 2020-2021 was prepared by Lauterbach & Amen, LLP and will be presented at the November 16, 2021 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, 2021

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Prepared by:
Finance Department

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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.



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

BOARD OF TRUSTEES

Richard V. Corbett, President

Kristina Weber, Vice President

David Nutt, Treasurer

Maryann Dellamaria, Trustee

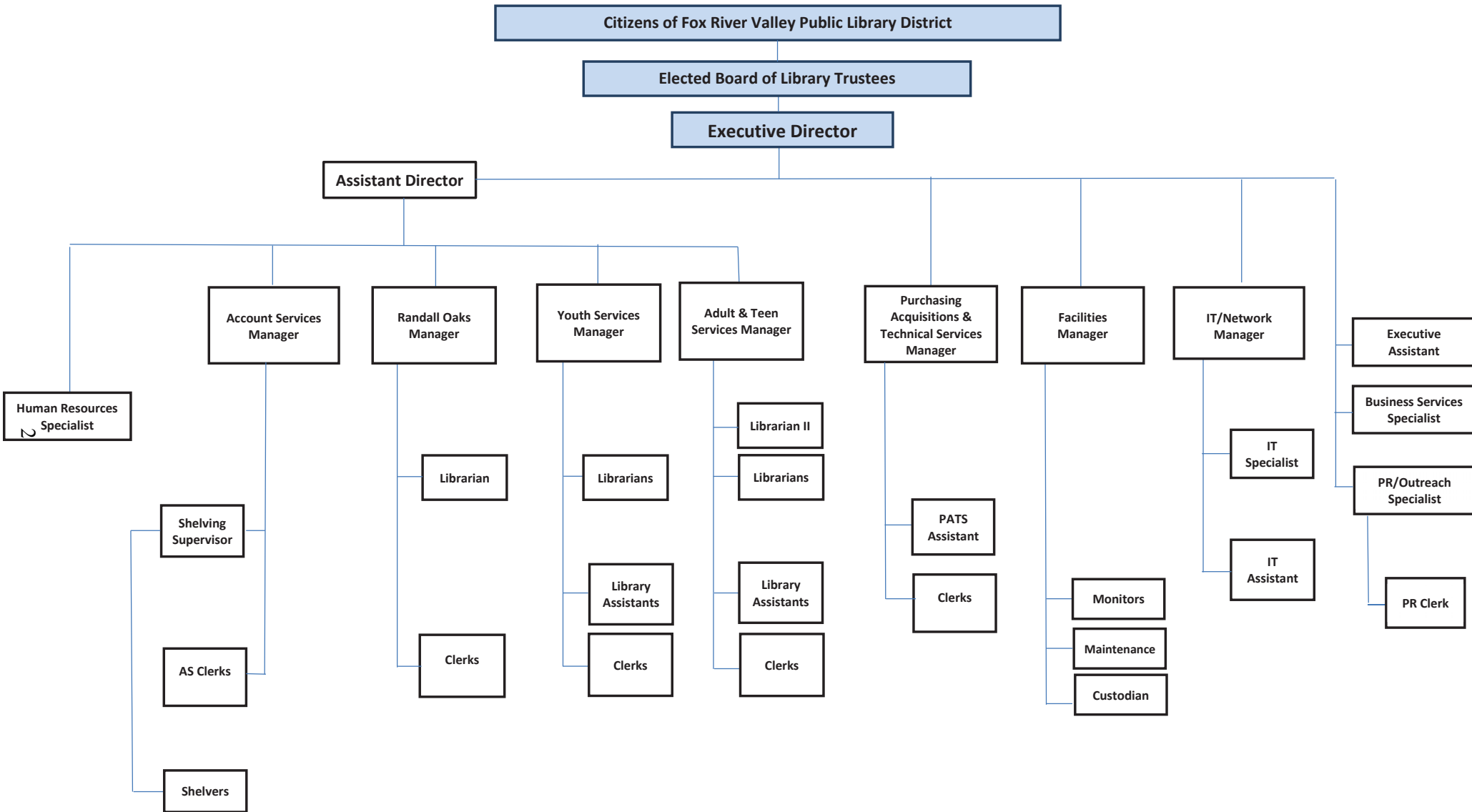
Chris Evans, Secretary

Matt Goyke, Trustee

Tara Finn, Trustee

ADMINISTRATIVE

Roxane Bennett, Interim Library Director





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

November 5, 2021

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

The Annual Comprehensive Financial Report (ACFR) for the Fox River Valley Public Library District (Library) for the fiscal year ended June 30, 2020 is hereby submitted. The ACFR 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 FY19/20, however, the Library recognizes the value added by a ACFR 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.

A Bit of History

Library service in the Fox River Valley Public Library District grew out of two subscription libraries: the Carpentersville Library and the old Dundee Library.

The Carpentersville Library

In the 1850's a small collection of books was brought together by the Hand in Hand group of the Sons of Temperance into a small frame building located at Main and Grove Streets in Carpentersville called Library Hall. The Temperance organization jointly owned the building with the School District. The first Library resided upstairs while the Village School used the downstairs floor. In 1871, the School District sold their share of the building to the newly formed Carpentersville Literary and Library Association, who expanded the original collection of books and operated as a subscription library with members of the Literary and Library Association serving as volunteer librarians.

1871 was also the great Chicago Fire, and all of Chicago's various libraries were lost in the flames. 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 Carpentersville had a tax supported Library – among the first in Illinois. And in 1883 Mrs. Lucia Gorman became the first paid librarian.

In 1895, Mrs. Mary Carpenter Lord, in memory of her deceased husband J.A. Carpenter, built and donated the Library Hall located at 21 Washington Street jointly to the Congregational Church and the Literary and Library Association of Carpentersville. This landmark, which was selected as a historic site by the State of Illinois in 1973 and is in the National Register of Historic Places, is the present Dundee Township Park District Administration Building.



The Old Dundee Library

Dundee Library had its beginnings in the early 1870's with a collection of approximately 50 books in English and German, organized through the efforts of Dr. E.F. Cleveland and Fred Haverkamp, who were leaders of several civic movements of the period. The young Dr. Cleveland was a scholarly individual who deplored the lack of cultural institutions in the community. Mr. Haverkamp, a self-educated man who emigrated from Germany at age 17 to become a successful

merchant in Dundee, held strong convictions regarding the Temperance Movement and hoped to provide for the young people in the community some center of activity other than the local saloons.

The first Dundee Library was housed in the Allan Hollister real estate and insurance office, a small frame building which stood at the corner of Main and First Streets. With the building of the drug store adjacent to this site, the library was moved into the combination offices and drug store of Drs. Cleveland and Test. Young Henry Baumann, druggist apprentice, served as librarian. He later became owner of the drug store and served for many years as librarian and president of the Board of Trustees. During the 1890s, the books were located on a balcony at the rear of his store and were reached by use of a library ladder.

During these early years, the library's holdings were listed on printed leaflets entitled "Dundee Public Library Catalogue." The catalogue of 1884 lists 1120 books, which included 223 books printed in German. It is believed the German books were disposed of with the move across Main Street to the Opera House Building in 1900. The Opera House of that era was a center for community activities and celebrations as well as a theater where professional and amateur theatricals were staged. Here the library had its home on the second floor in one of several rooms which had been planned as offices.



In 1909 it became necessary to find new quarters for the library to make way for the new telephone switchboard and office to be installed in the Opera House. A committee appointed to seek the construction of a building to house both the library and the Dundee village offices was unsuccessful,¹ and the library collection was moved across Main Street into temporary quarters in the drug store of C.S. Sinclair. Here Mr. Sinclair served as volunteer librarian along with his professional duties as druggist.

In 1910 the library was moved into quarters on the first floor of the new Dundee Village Hall (the current West Dundee Village Hall). By the early 1920's the library had outgrown its limited space in one room on the first floor of Village Hall, and it was moved upstairs to occupy one half of the second-floor space. In its expanded second floor space, by 1929 the book collection had grown to 6012 and library patrons totaled 1296.



By 1937, the Dundee Library qualified for government assistance in bringing the reference collection and loan book collection up to date and in setting up a subject heading card catalog. Also at this time the juvenile department was organized and outfitted, open access to book stacks for the public was instituted, and a small reference and community meeting room was furnished. When the library held an open house at the time of this expansion and renovation, the book collection totaled 10,000.

¹ First failed attempt at building a new tax-supported library building - 1909

With the increasing growth of the community during the 1950's the Library Board, under the direction of Joseph Estes, stepped up efforts to provide a larger home for the library. One who foresaw this need and worked tirelessly toward this goal was Mrs. Ruth Wendt, who retired from the Library Board in 1963 after 26 years of devoted service. In 1958, plans were presented for a proposed library to be built facing the Fox River on Lincoln Avenue in West Dundee. A \$175,000 referendum was defeated.² At this time the Dundee Library was serving 3500 active patrons, with a staff of 3 full time librarians and a collection of 12,000 volumes.

The Two Become One

In 1959 the Dundee Library merged with the Carpentersville Literary and Library Association to form the Dundee Township Library, with the main library at 21 Washington Street in Carpentersville and the branch in the West Dundee Village Hall.

In 1962 the Brinkerhoff-Hall house, a Victorian building located at 218 W. Main St., Dundee, became the first building owned by the Dundee Township Library. Under the direction of Head Librarian Alice Herron, the library increased its services during the years at this location. Recordings, films, foreign language materials, and books for the visually impaired became available. The library sponsored Great Books discussion groups and book reviews and worked closely with the schools to alleviate shortages of books available in local school libraries during this period. This expansion in materials and services, combined with the rapidly growing community, quickly proved the old Victorian building inadequate to serve population's needs.



Under the leadership of Board President John Snow the Library Board continued its resolute efforts to provide adequate library facilities. Several sites for a new building were proposed. These included a proposed Bridge Library spanning the Fox River between East and West Dundee. While this proposal was architecturally beautiful the cost of \$1,300,000 proved prohibitive.³ A simpler plan to add a wing to the existing library building on Main Street and erect a branch library in the Meadowdale area of Carpentersville was conceived, but the \$350,000 referendum was defeated in 1965.⁴

The Dundee Township Library boundaries encompassed Dundee Township, but villages in Rutland Township had no library service and used the Dundee Township Library. So in November 1967 the Library Board voted to convert to a District Library and filed the resolution with Kane County. On December 21, members of the Library Board appeared before the Circuit Judge and were granted permission to become a Library District as of March 1, 1968. However, during building planning the bond firm of Chapman and Cutler questioned the legality of a taxing body created without a public vote so they would not handle the sale of municipal bonds, causing the Library Board to question the resolution. In February 1968, two weeks before the conversion, the

² Second failed attempt at building a new tax-supported library building - 1958

³ Third failed attempt at building a new tax-supported library building - 1962

⁴ Fourth failed attempt at building a new tax-supported library building - 1965

Library Board rescinded the resolution and remained a Township Library. Certain of their legality to issue municipal bonds in November 1968 the Library Board went to referendum for \$749,000 but it was defeated.⁵ That same year, to ease crowding, a portable building was erected adjoining the library and the entire adult non-fiction collection moved into it.

Dundee Township Funds the Building

In 1971 the Library Board established a Building Fund toward the time when both community support and a feasible library site might become available. In 1973 the Library Board set goals based on population size: 25,000 square feet of space was needed currently, and for a projected population of 60,000 to 65,000 in 1990 the Library should have 40,00 to 45,000 square feet of space. In the summer of 1973 2.5 acres on Route 68 in East Dundee was purchased. The building on Main Street was sold and the proceeds were added to the Building Fund. Dundee Township provided Federal Revenue Sharing Funds and the new library was built without a bond issue or tax increase. In October 1975 the Dundee Library opened with 25,000 square feet in its current location 555 Barrington Avenue in East Dundee.



In 1981 the Library Board again sought to convert from Township Library to District Library, and the proposed ballot question (which did not include a tax increase question) was approved by voters – the first and only library referendum to be approved by voters. However, the result of conversion from Township to District Library permitted the Library Board to increase the maximum rate from .13 to .15 per \$100 of assessed valuation.⁶

Population growth continued, and the Library struggled to provide service within its tax rate. In November 1987 the Board asked residents to approve a property tax increase from 15 cents to 21 cents per \$100 of assessed valuation for operating expenses, but the referendum was defeated.⁷ After reducing hours the library was open to save money, the request was reduced to 20 cents again in spring 1988, and was again defeated.⁸

⁵ Fifth failed attempt at building a new tax-supported library building - 1968

⁶ Only library referendum approved by voters – no tax increase question - 1981

⁷ First failed attempt at increasing the operating tax rate - 1987

⁸ Second failed attempt at increasing the operating tax rate - 1988

In 1991 Public Act 87-17 reduced the taxing ability of districts: Property Tax Extension Limitation Law (PTELL) reduced the amount of increase in the total levy to the rate of inflation or 5%, whichever was less. As a result, the Library property tax rate decreased from 1992 to 1996.

In March 1994 the Library Board annexed approximately one-third of the property in Rutland Township into the Library District which included the village of Gilberts, expanding the total geography by 30%. The annexed property provided additional – and much needed – revenues. However, the decade ended with the Dundee Township Library District still housed in 25,000 square feet despite serving 55,000 residents.

Still Looking for a 21st Century Library Space

The growth in residential and commercial construction over the next 15 years provided an adequate revenue stream for operations but population grew to 70,000 in 2010. During this time the Library Board decided not to plan for space commensurate with population. Patrons – especially in Rutland Township – expressed a desire for service closer to their homes.

In 2012 Randall Oaks branch opened in a 5,000 square foot leased space in the Randall Oaks Recreation Center via a cooperative arrangement with the Dundee Township Park District, providing service more centrally located within the geography of the Library District. The 5-year lease permitted an additional 5-year extension, so the end date will be 2022. In conjunction with this expansion the Dundee Township Library District name changed to Fox River Valley Public Library District to more accurately reflect the residents of both Dundee and Rutland Township. In 2013 Dundee Township moved their offices to a new location, freeing up 5,000 square feet of space for the Dundee Library to expand into bringing total square footage to 35,000.

Plans for expansion of the Dundee Library location, as well as construction of a permanent library on the west side of the Fox River, were crafted. A new building adjacent to the Randall Oaks Recreation Center would provide central geographic service. However, a November 2016 referendum to increase the PTELL limiting rate from 21 cents to 42 cents was defeated.⁹

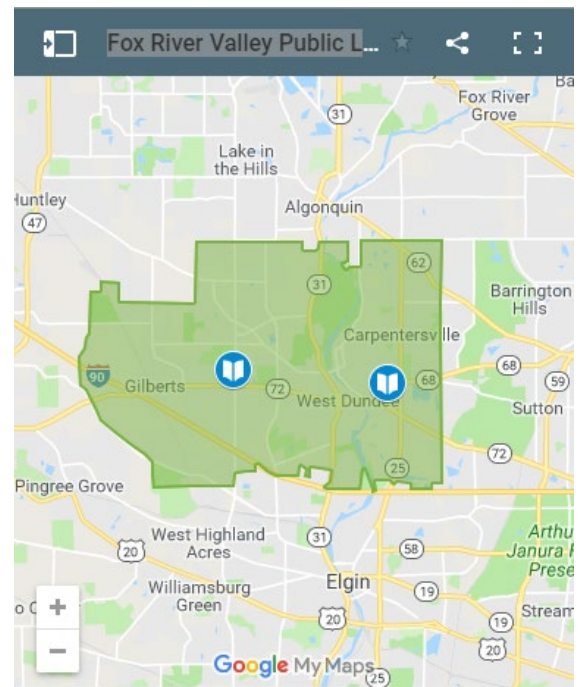
Despite the 2016 referendum failure, residential and commercial construction continued and population in Rutland Township grew. Residents expressed a desire for expanded library service, but preferred an existing vacant building be used instead of new construction. All vacant real estate west of the Fox River was examined, and the former Dominick's at the corner of Randall and Huntley roads was preferred. However, negotiations with the vacant building's owners failed to produce a viable agreement and the Fox River Valley Public Library District ends 2020 with no plans for expansion.

⁹ Sixth failed attempt at building a new tax-supported library building - 2016

Profile of the Library Today

The Fox River Valley Public Library District (FRVPLD) 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. By population served FRVPLD is the seventh largest library district in Illinois.

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 west of the Fox River. 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, which the board approved 6/16/2020 for FY20/21. 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 FY20/21 ACFR is the appropriation, which was passed by the board 9/15/2019 as Ordinance 2020-07 and filed with Kane County in October 2020. The board passed no ordinances amending the appropriation.

To make financial reports easier for taxpayers to understand, the Library has been reducing the number of Nonmajor funds. The Building & Maintenance fund was closed in FY1617, the Audit and Liability Insurance funds were closed in FY1718, and the FICA fund was planned for closure in FY2019. The IMRF was planned for closure in FY 2021. In preparation for the closing of IMRF fund, a reduced tax revenue of \$120,000 in FY2019 was levied into the fund to cover less than a full year of expenses. However, an additional IMRF expenses were budgeted in the general fund. Key changes in library personnel caused a delay in closing the IMRF account. The IMRF fund expenditures exceeded the amount budgeted in the fund. However, personnel funds for the library remained \$257,058.89 underbudget for FY2021.

Authority to Spend

The Library Director is authorized to spend up to \$10,000 on individual purchases or contracts without prior Board approval and may delegate spending authority within this limit to staff. The Board must authorize all purchases and contracts of \$10,000 or more including all multi-year contracts whose cumulative value equals or exceeds \$10,000.

COVID-19 in FY20/21

On November 16, 2020 the Dundee and Randall Oaks Library had to reclose their doors to the public and offer curbside and home delivery services only. The closure of both locations lasted until February 8, 2021, when both libraries reopened with limited services. However, strict safety measures were put into place to limit the number of people visiting each location at the same time. A limited number of public computers reopened in March 2021. In May 2021, visit limits were removed and most furniture was returned to the floors of both libraries. Live programming was limited to outdoor only until the new fiscal year. The prolonged shutdown and slow rollout of services dramatically affected library service statistics for the year, as demonstrated in this ACFR.

FY2021 Statistics

- The Dundee Library was open 2,815 hours and the Randall Oaks Library was open 2,252 hours
- Funds are safeguarded using a \$1,950,000 Surety bond, with the Treasurer as designated custodian
- \$46,486.63 received from Kane County for CARE ACT grant funding for COVID-19 relief
- 24,293 registered cardholders
- 139,173 physical materials owned plus 1,000,000+ electronic items available
- 343,226 materials loaned, down 22% from last year due to the pandemic shutdown and restrictions to limit the number of visitors in the building at the same time.
- 369 live programs hosted last year, serving 4,002 patrons
- 394 passive programs hosted last year, serving 19,439 patrons
- 2,409 curbside visits and 9,129 items delivered via home delivery services
- 261 documents printed during curbside visits, a major service our patrons required during the pandemic
- 155 one-on-one instruction sessions, assisting patrons with detailed computer and technology questions

Awards and Acknowledgements

The Library received the Certificate of Achievement for Excellence in Financial Reports for FY19/20.

Preparation of the Annual Comprehensive 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,



Amy Dodson
Executive 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, 2020

Christopher P. Morrill

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

November 5, 2021

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, 2021, 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, 2021, 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
November 5, 2021
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, other supplementary information, supplemental schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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, 2021

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, 2021. Please read it in conjunction with the Library's financial statements which can be found in the basic financial statements section of this report.

FINANCIAL HIGHLIGHTS

- The Library's net position increased from \$7,003,013 to \$7,607,748 an increase of \$604,735 or 8.6 percent.
- During the year, government-wide revenues totaled \$3,809,398 while government-wide expenses totaled \$3,204,633, resulting in an increase to net position of \$604,735.
- Total fund balance for the governmental funds were \$6,378,865 at June 30, 2021 compared to \$5,805,913 prior year balance, an increase of \$572,952 or 9.9 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 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 tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Library's operation in more detail than the government-wide statements by providing information about the Library's most significant funds.

Government-Wide Financial Statements

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

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

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Management's Discussion and Analysis June 30, 2021

USING THIS ANNUAL FINANCIAL REPORT – Continued

Government-Wide Financial Statements – Continued

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

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

Fund Financial Statements

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

Governmental Funds

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

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

The Library maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Capital Project/Special Reserve Fund, which are considered major funds. Data from the other three governmental funds are combined into a single, aggregated presentation. Two of the non-major special revenue funds, FICA and Illinois Municipal Retirement, were closed as of June 30, 2021. 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.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Management's Discussion and Analysis June 30, 2021

USING THIS ANNUAL FINANCIAL REPORT – Continued

Fund Financial Statements – Continued

Notes to the Financial Statements

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

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. The combining statements referred to earlier in connection with non-major governmental funds is presented immediately following the required supplementary information on pensions.

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 \$7,607,748.

	Net Position	
	2021	2020
Current Assets	\$ 10,065,748	9,476,825
Capital Assets	1,797,227	1,868,986
Total Assets	11,862,975	11,345,811
Deferred Outflows	359,325	417,067
Total Assets/Deferred Outflows	12,222,300	11,762,878
Long-Term Debt Outstanding	266,084	740,371
Other Liabilities	61,582	192,713
Total Liabilities	327,666	933,084
Deferred Inflows	4,286,886	3,826,781
Total Liabilities/Deferred Inflows	4,614,552	4,759,865
Net Position		
Investment in Capital Assets	1,797,227	1,868,986
Restricted	413,835	437,991
Unrestricted	5,396,686	4,696,036
Total Net Position	7,607,748	7,003,013

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Management's Discussion and Analysis June 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

A large portion of the Library's net position (23.6 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 (5.4 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 and Working Cash. The remaining \$5,396,686, or 70.9 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 6.9 months) and b) transferring a portion to the Capital Projects/Special Reserve Fund for commitment to future renovation, expansion, and capital needs.

	Change in Net Position	
	2021	2020
Revenues		
Program Revenues		
Charges for Services	\$ 74,937	48,299
Operating Grants/Contributions	152,573	97,658
General Revenues		
Taxes		
Property Taxes	3,487,069	3,393,307
Intergovernmental		
Personal Property Replacement Taxes	65,356	51,526
Interest	1,013	199,580
Miscellaneous	28,450	75,817
Total Revenues	3,809,398	3,866,187
Expenses		
General Government	3,204,663	3,511,636
Change in Net Position	604,735	354,551
Net Position - Beginning	7,003,013	6,648,462
Net Position - Ending	7,607,748	7,003,013

Revenues of \$3,809,398 exceeded expenses of \$3,204,663, resulting in the increase to net position in the current year of \$604,735, primarily due to increases to charges for services, operating grants, and property taxes of \$26,638, \$54,915, and 93,762 respectively.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Management's Discussion and Analysis June 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities

In the current year, governmental net position increased \$604,735, an increase of 8.6 percent.

Revenues decreased \$56,789 or 1.5 percent (\$3,809,398 compared to \$3,866,187 in 2020). Property Taxes increased \$93,762 or 2.8 percent. Charges for Services increased \$26,638 (\$48,299 in 2020 compared to \$74,937 in 2021). Interest Income decreased \$198,567 or 99.5 percent. Miscellaneous Revenue decreased \$47,367 (\$28,450 compared to \$75,817 in 2020).

Expenses decreased \$306,973 or 8.7 percent from the prior year (\$3,511,636 in 2020 compared to \$3,204,663 in 2021). Pension expense recognition decreased \$182,017 or 72.7 percent (\$250,435 in 2020 to \$68,418 in 2021).

While Net Position increased \$604,735 Fund Balance increased \$572,952 or 9.9%.

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 \$6,378,865, which is \$572,952 or 9.9 percent higher than last year's ending fund balance of \$5,805,913.

The General Fund reported a decrease of \$62,330, due to a transfer out of \$750,000 to the Capital Project/Special Reserve Fund. Overall, increases in revenues from property taxes, grants, and charges for services were offset by increased expenditures in maintenance and equipment. Property taxes increased \$203,669 or 6.4 percent and this increase was due to the planned closure of the FICA and IMRF funds in FY2021. In FY2020 the library levied \$120,000 into these funds. However, in FY2021 all the money levied went directly into the General Fund due to the planned fund closures. The total amount of the library's levy also increased due to a 6.4 percent increase in new construction and a slight (.4 percent) increase in CPI.

The Capital Project/Special Reserve Fund reported an increase of \$658,172 due to a transfer in of \$750,000 from the General Fund.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Management's Discussion and Analysis June 30, 2021

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 lower than budgeted revenues. Actual revenues for the current year were \$3,691,156, compared to budgeted revenues of \$3,806,522. This resulted primarily from miscellaneous revenues coming in significantly under budget.

The General Fund actual expenditures were lower than budgeted expenditures by \$1,038,062 or 25.8 percent. Actual expenditures totaled \$2,982,536, while budgeted expenditures totaled \$4,020,418. This was due primarily to substantial savings realized versus the budget expenditures, primarily in the areas of operating expenditures (\$788,528), personnel and benefits (\$321,567), and library materials (\$65,655).

CAPITAL ASSETS

The Library's investment in capital assets for its governmental activities as of June 30, 2021 was \$1,797,227 (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.

The total decrease in the Library's investment in capital assets for the current fiscal year was \$71,759. This overall decrease is due to \$382,110 of capital asset additions being offset by depreciation expense of \$453,869 for the year.

	Capital Assets - Net of Depreciation	
	2021	2020
Land	\$ 58,000	58,000
Buildings and Improvements	666,499	786,333
Land Improvements	32,408	39,058
Furniture and Equipment	119,761	171,189
Vehicle	5,508	7,712
Books and Library Materials	915,051	806,694
Totals	<u>1,797,227</u>	<u>1,868,986</u>

This year's additions to capital assets consisted of \$382,110 in library books and material collections.

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Management's Discussion and Analysis
June 30, 2021**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Library's elected and appointed officials considered many factors when setting the fiscal-year 2022 budget, including revenue considerations such as property tax rates, reduced interest income, loss of revenue from fines and fees, and additional revenue from license plate renewals; and expenditure changes such as increased minimum wage and continuing costs of COVID-19. An increase in the salary scale taking into account the \$12.00 minimum wage effective 7/1/2022 as well as plans to return to a pre-COVID staffing model cause a 6.8 percent increase in the salary budget; materials expenditures in the working budget decreased \$12,000 due to a lack of collection space at both libraries; and building expenditures in the working budget increased \$572,346 to address ADA compliance and safety issues in a 50-year-old building that will require major construction to one library facility.

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, 2021**

ASSETS	
Current Assets	
Cash and Investments	\$ 8,225,328
Receivables - Net of Allowances	1,796,802
Prepays	<u>43,618</u>
Total Current Assets	<u>10,065,748</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable Capital Assets	58,000
Depreciable Capital Assets	6,582,859
Accumulated Depreciation	<u>(4,843,632)</u>
Total Noncurrent Assets	<u>1,797,227</u>
Total Assets	11,862,975
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>359,325</u>
Total Assets and Deferred Outflows of Resources	<u>12,222,300</u>

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

LIABILITIES

Current Liabilities	
Accounts Payable	\$ 24,694
Accrued Payroll	19,501
Other Payable	2,549
Compensated Absences Payable	14,838
Total Current Liabilities	<u>61,582</u>
Noncurrent Liabilities	
Compensated Absences Payable	59,351
Net Pension Liability - IMRF	206,733
Total Noncurrent Liabilities	<u>266,084</u>
Total Liabilities	<u>327,666</u>

DEFERRED INFLOWS OF RESOURCES

Property Taxes	3,640,139
Deferred Items - IMRF	646,747
Total Deferred Inflows of Resources	<u>4,286,886</u>
Total Liabilities and Deferred Inflows of Resources	<u>4,614,552</u>

NET POSITION

Investment in Capital Assets	1,797,227
Restricted - Donations	255,452
Restricted - Working Cash - Nonexpendable	158,383
Unrestricted	<u>5,396,686</u>
Total Net Position	<u><u>7,607,748</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, 2021**

	Program Revenues		Net
	Charges for Services	Operating Grants/ Donations	(Expenses)/ Revenues and Changes in Net Position
Expenses			
Governmental Activities			
Culture and Recreation	<u>\$ 3,204,663</u>	<u>74,937</u>	<u>152,573</u>
			<u>(2,977,153)</u>
General Revenues			
Taxes			
Property Taxes			3,487,069
Intergovernmental			
Personal Property Replacement Taxes			65,356
Interest			1,013
Miscellaneous			28,450
			<u>3,581,888</u>
Change in Net Position			604,735
Net Position - Beginning			<u>7,003,013</u>
Net Position - Ending			<u>7,607,748</u>

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

**Balance Sheet
June 30, 2021**

	General	Capital Projects Special Reserve	Nonmajor	Totals
ASSETS				
Cash and Investments	\$ 4,023,406	4,043,539	158,383	8,225,328
Receivables - Net of Allowances				
Property Taxes	1,793,506	-	-	1,793,506
Accounts	2,662	-	-	2,662
Accrued Interest	634	-	-	634
Prepays	43,618	-	-	43,618
Total Assets	5,863,826	4,043,539	158,383	10,065,748
LIABILITIES				
Accounts Payable	24,694	-	-	24,694
Accrued Payroll	19,501	-	-	19,501
Other Payable	2,549	-	-	2,549
Total Liabilities	46,744	-	-	46,744
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	3,640,139	-	-	3,640,139
Total Liabilities and Deferred Inflows of Resources	3,686,883	-	-	3,686,883
FUND BALANCES				
Nonspendable	43,618	-	-	43,618
Restricted	255,452	-	158,383	413,835
Committed	-	4,043,539	-	4,043,539
Unassigned	1,877,873	-	-	1,877,873
Total Fund Balances	2,176,943	4,043,539	158,383	6,378,865
Total Liabilities, Deferred Inflows of Resources and Fund Balances	5,863,826	4,043,539	158,383	10,065,748

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, 2021**

Total Fund Balances	\$ 6,378,865
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.	1,797,227
Deferred Outflows of Resources related to IMRF not reported in the funds. Deferred Items - IMRF	(287,422)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(74,189)
Net Pension Liability - IMRF	<u>(206,733)</u>
Net Position	<u><u>7,607,748</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, 2021**

	General	Capital Projects Special Reserve	Nonmajor	Totals
Revenues				
Taxes	\$ 3,367,327	-	119,742	3,487,069
Intergovernmental	217,929	-	-	217,929
Charges for Services	69,306	-	-	69,306
Fines and Forfeitures	5,631	-	-	5,631
Interest	2,513	(738)	(762)	1,013
Miscellaneous	28,450	-	-	28,450
Total Revenues	<u>3,691,156</u>	<u>(738)</u>	<u>118,980</u>	<u>3,809,398</u>
Expenditures				
Current				
Culture and Recreation	2,913,215	-	163,000	3,076,215
Capital Outlay	69,141	91,090	-	160,231
Total Expenditures	<u>2,982,356</u>	<u>91,090</u>	<u>163,000</u>	<u>3,236,446</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>708,800</u>	<u>(91,828)</u>	<u>(44,020)</u>	<u>572,952</u>
Other Financing Sources (Uses)				
Transfers In	21	750,000	21,151	771,172
Transfers Out	(771,151)	-	(21)	(771,172)
	<u>(771,130)</u>	<u>750,000</u>	<u>21,130</u>	<u>-</u>
Net Change in Fund Balances	(62,330)	658,172	(22,890)	572,952
Fund Balances - Beginning	<u>2,239,273</u>	<u>3,385,367</u>	<u>181,273</u>	<u>5,805,913</u>
Fund Balances - Ending	<u>2,176,943</u>	<u>4,043,539</u>	<u>158,383</u>	<u>6,378,865</u>

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, 2021**

Net Change in Fund Balances	\$ 572,952
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	382,110
Depreciation Expense	(453,869)
Disposals - Cost	(266,576)
Disposals - Accumulated Depreciation	266,576
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - IMRF	(372,541)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.	
Change in Compensated Absences Payable	8,981
Change in Net Pension Liability - IMRF	<u>467,102</u>
Changes in Net Position	<u><u>604,735</u></u>

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, 2021

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, 2021

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. Both of the nonmajor special revenue funds, FICA and Illinois Municipal Retirement, were closed as of June 30, 2021.

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, 2021

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, 2021

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.

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.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Capital Assets

Capital assets purchased or acquired with an original cost of 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

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.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Notes to the Financial Statements
June 30, 2021****NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued****ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued****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.”

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.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUND

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

Fund	Excess
Illinois Municipal Retirement	\$ 20,416

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2021

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 \$3,491,414 and the bank balances totaled \$3,514,614.

Investments. The Library has the following investment fair values and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1 to 5	6 to 10	More Than 10
Illinois Funds	\$ 3,806,758	3,806,758	-	-	-
Municipal Bonds	927,156	-	927,156	-	-
	<u>4,733,914</u>	<u>3,806,758</u>	<u>927,156</u>	<u>-</u>	<u>-</u>

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, 2021

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 investment in the Illinois Funds was rated AAAM by Standard & Poor's and the Library's investment in Municipal Bonds ratings were not available.

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 2020 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, 2021

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	739,614	-	15,995	723,619
Vehicle	17,630	-	-	17,630
Books and Library Materials	2,470,741	382,110	250,581	2,602,270
	<u>6,467,325</u>	<u>382,110</u>	<u>266,576</u>	<u>6,582,859</u>
Less Accumulated Depreciation				
Buildings and Improvements	2,193,537	119,834	-	2,313,371
Land Improvements	220,412	6,650	-	227,062
Furniture and Equipment	568,425	51,428	15,995	603,858
Vehicle	9,918	2,204	-	12,122
Books and Library Materials	1,664,047	273,753	250,581	1,687,219
	<u>4,656,339</u>	<u>453,869</u>	<u>266,576</u>	<u>4,843,632</u>
Total Net Depreciable Capital Assets	<u>1,810,986</u>	<u>(71,759)</u>	<u>-</u>	<u>1,739,227</u>
Total Net Capital Assets	<u>1,868,986</u>	<u>(71,759)</u>	<u>-</u>	<u>1,797,227</u>

Depreciation expense of \$453,869 was charged to the culture and recreation function.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

INTERFUND TRANSFER

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) close the FICA and Illinois Municipal Retirement Funds into the General Fund at the end of the fiscal year.

Transfer In	Transfer Out	Amount
General	Nonmajor	\$ 21 (2)
Special Reserve	General	750,000 (1)
Nonmajor	General	21,151 (2)
		<u>771,172</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	\$ 83,170	8,981	17,962	74,189	14,838
Net Pension Liability - IMRF	673,835	-	467,102	206,733	-
	<u>757,005</u>	<u>8,981</u>	<u>485,064</u>	<u>280,922</u>	<u>14,838</u>

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Legal Debt Margin

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

Assessed Valuation - 2020	<u>\$ 2,227,448,053</u>
Legal Debt Limit - 2.875% of Assessed Value	64,039,132
Amount of Debt Applicable to Limit	<u>-</u>
Legal Debt Margin	<u>64,039,132</u>

NET POSITION/FUND BALANCES

Net Position Classification

Net investment in capital assets was comprised of the following as of June 30, 2021:

Governmental Activities	
Investment in Capital Assets	<u>\$ 1,797,227</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.

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION/FUND BALANCES - Continued

Fund Balance Classifications - Continued

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.

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	\$ 43,618	-	-	43,618
Restricted				
Donations	255,452	-	-	255,452
Working Cash	-	-	158,383	158,383
	255,452	-	158,383	413,835
Committed				
Capital Projects	-	4,043,539	-	4,043,539
Unassigned	1,877,873	-	-	1,877,873
Total Fund Balances	2,176,943	4,043,539	158,383	6,378,865

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Notes to the Financial Statements
June 30, 2021**

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.

Financial Impact from COVID-19

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

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, 2021 was \$51,690.

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, 2021

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, 2021

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, 2020, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	39
Inactive Plan Members Entitled to but not yet Receiving Benefits	44
Active Plan Members	<u>32</u>
Total	<u><u>115</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, 2021, the Library's annual contribution rate for the year was 10.96% of covered payroll.

Net Pension Liability. The Library's net pension liability was measured as of December 31, 2020. 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, 2021

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, 2020, 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	2.85% - 13.75%
Cost of Living Adjustments	2.25%
Inflation	2.25%

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

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

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2021

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%	1.30%
Domestic Equities	37.00%	5.00%
International Equities	18.00%	6.00%
Real Estate	9.00%	6.20%
Blended	7.00%	3.85% - 6.95%
Cash and Cash Equivalents	1.00%	0.70%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same in the 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/(asset) to changes in the discount rate. The table below presents the pension liability/(asset) of the Library calculated using the discount rate as well as what the Library's net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 1,041,000	206,733	(452,171)

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2021

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, 2019	\$ 6,867,068	6,193,233	673,835
Changes for the year:			
Service Cost	146,777	-	146,777
Interest on the Total Pension Liability	488,292	-	488,292
Difference Between Expected and Actual Experience of the Total Pension Liability	191,507	-	191,507
Changes of Assumptions	(89,001)	-	(89,001)
Contributions - Employer	-	168,832	(168,832)
Contributions - Employees	-	68,446	(68,446)
Net Investment Income	-	911,658	(911,658)
Benefit Payments, including Refunds of Employee Contributions	(410,778)	(410,778)	-
Other (Net Transfer)	-	55,741	(55,741)
Net Changes	326,797	793,899	(467,102)
Balances at December 31, 2020	7,193,865	6,987,132	206,733

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Notes to the Financial Statements June 30, 2021

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, 2021, the Library recognized pension expense of \$68,418. At June 30, 2021, 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	\$ 248,427	(1,523)	246,904
Changes of Assumptions	35,507	(79,139)	(43,632)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(566,085)	(566,085)
Total Pension Expense to be Recognized in Future Periods	283,934	(646,747)	(362,813)
Pension Contributions Made Subsequent to the Measurement Date	75,391	-	75,391
Total Deferred Amounts Related to Pensions	<u>359,325</u>	<u>(646,747)</u>	<u>(287,422)</u>

\$75,391 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, 2022. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2022	\$ (20,149)
2023	(34,277)
2024	(215,002)
2025	(93,385)
2026	-
Thereafter	-
Total	<u>(362,813)</u>

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Notes to the Financial Statements
June 30, 2021**

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, 2021.

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, 2021**

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%
2020	151,457	151,457	-	1,506,408	10.05%
2021	162,979	162,979	-	1,486,501	10.96%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	23 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

Note:

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

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, 2021

	<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	12/31/19	12/31/20
146,942	153,879	151,961	130,784	133,556	146,777
373,651	397,554	428,794	431,991	459,842	488,292
24,535	138,207	(16,659)	219,555	192,603	191,507
6,387	(13,641)	(184,732)	175,799	-	(89,001)
(200,512)	(256,988)	(288,381)	(363,903)	(389,605)	(410,778)
351,003	419,011	90,983	594,226	396,396	326,797
5,015,449	5,366,452	5,785,463	5,876,446	6,470,672	6,867,068
5,366,452	5,785,463	5,876,446	6,470,672	6,867,068	7,193,865
156,764	161,734	144,918	149,749	135,504	168,832
61,881	65,099	62,330	62,395	88,101	68,446
22,577	308,716	860,236	(334,202)	1,037,699	911,658
(200,512)	(256,988)	(288,381)	(363,903)	(389,605)	(410,778)
6,288	79,644	(91,286)	190,625	17,572	55,741
46,998	358,205	687,817	(295,336)	889,271	793,899
4,506,278	4,553,276	4,911,481	5,599,298	5,303,962	6,193,233
4,553,276	4,911,481	5,599,298	5,303,962	6,193,233	6,987,132
813,176	873,982	277,148	1,166,710	673,835	206,733
84.85%	84.89%	95.28%	81.97%	90.19%	97.13%
1,375,121	1,446,645	1,377,544	1,386,070	1,490,692	1,521,008
59.13%	60.41%	20.12%	84.17%	45.20%	13.59%

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, 2021

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 3,377,833	3,377,833	3,367,327
Intergovernmental			
Personal Property Replacement Taxes	45,000	45,000	65,356
Grants	93,173	93,173	152,573
Charges for Services	-	-	69,306
Fines and Forfeitures	5,500	5,500	5,631
Interest	36,000	36,000	2,513
Miscellaneous	249,016	249,016	28,450
Total Revenues	<u>3,806,522</u>	<u>3,806,522</u>	<u>3,691,156</u>
Expenditures			
Culture and Recreation			
Personnel and Benefits	2,272,200	2,272,200	1,950,633
Library Materials	462,000	462,000	396,345
Operating	972,696	972,696	184,168
Utilities	74,470	74,470	47,718
Maintenance and Equipment	206,327	206,327	334,351
Capital Outlay			
Furniture and Equipment	32,725	32,725	5,397
Computer	-	-	63,744
Total Expenditures	<u>4,020,418</u>	<u>4,020,418</u>	<u>2,982,356</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(213,896)</u>	<u>(213,896)</u>	<u>708,800</u>
Other Financing Sources (Uses)			
Transfers In	-	-	21
Transfers Out	-	-	(771,151)
	<u>-</u>	<u>-</u>	<u>(771,130)</u>
Net Change in Fund Balance	<u>(213,896)</u>	<u>(213,896)</u>	(62,330)
Fund Balance - Beginning			<u>2,239,273</u>
Fund Balance - Ending			<u><u>2,176,943</u></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

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

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, 2021**

	Budget		Actual
	Original	Final	
Revenues			
Interest	\$ 40,000	40,000	(738)
Expenditures			
Capital Outlay			
Furniture and Equipment	38,500	38,500	3,616
Computer Equipment	63,250	63,250	10,390
Professional Fees	155,417	155,417	73,223
Building Repairs	52,800	52,800	3,861
Property Acquisition	3,000,000	3,000,000	-
Total Expenditures	3,309,967	3,309,967	91,090
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,269,967)	(3,269,967)	(91,828)
Other Financing Sources			
Transfers In	-	-	750,000
Net Change in Fund Balance	<u>(3,269,967)</u>	<u>(3,269,967)</u>	658,172
Fund Balance - Beginning			<u>3,385,367</u>
Fund Balance - Ending			<u>4,043,539</u>

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Nonmajor Governmental Funds****Combining Balance Sheet****June 30, 2021**

	Special Revenue			Totals
	FICA	Illinois Municipal Retirement	Permanent Working Cash	
ASSETS				
Cash and Investments	\$ -	-	158,383	158,383
FUND BALANCES				
Restricted	-	-	158,383	158,383

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, 2021**

	Special Revenue			Totals
	FICA	Illinois Municipal Retirement	Permanent Working Cash	
Revenues				
Property Taxes	\$ -	119,742	-	119,742
Interest	-	22	(784)	(762)
Total Revenues	-	119,764	(784)	118,980
Expenditures				
Culture and Recreation	-	163,000	-	163,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(43,236)	(784)	(44,020)
Other Financing Sources (Uses)				
Transfers In	-	21,151	-	21,151
Transfers Out	(21)	-	-	(21)
	(21)	21,151	-	21,130
Net Change in Fund Balances	(21)	(22,085)	(784)	(22,890)
Fund Balances - Beginning	21	22,085	159,167	181,273
Fund Balances - Ending	-	-	158,383	158,383

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, 2021**

	Budget		Actual
	Original	Final	
Revenues			
Property Taxes	\$ -	-	-
Expenditures			
Culture and Recreation			
FICA	21	21	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21)	(21)	-
Other Financing (Uses)			
Transfers Out	-	-	(21)
Net Change in Fund Balance	<u>(21)</u>	<u>(21)</u>	(21)
Fund Balance - Beginning			<u>21</u>
Fund Balance - Ending			<u><u>-</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, 2021**

	Budget		Actual
	Original	Final	
Revenues			
Property Taxes	\$ 120,000	120,000	119,742
Interest	500	500	22
Total Revenues	120,500	120,500	119,764
Expenditures			
Culture and Recreation			
Illinois Municipal Retirement	142,584	142,584	163,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,084)	(22,084)	(43,236)
Other Financing Sources			
Transfers In	-	-	21,151
Net Change in Fund Balance	<u>(22,084)</u>	<u>(22,084)</u>	(22,085)
Fund Balance - Beginning			<u>22,085</u>
Fund Balance - Ending			<u><u>-</u></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, 2021 (Unaudited)**

	2012	2013	2014
Governmental Activities			
Net Investment in Capital Assets	\$ 2,971,629	3,468,267	3,095,856
Restricted	437,755	214,139	256,621
Unrestricted	2,162,083	2,170,809	2,644,499
Total Governmental Activities Net Position	<u>5,571,467</u>	<u>5,853,215</u>	<u>5,996,976</u>

* Accrual Basis of Accounting

Data Source: Library Records

2015	2016	2017	2018	2019	2020	2021
2,920,597	2,709,319	2,487,650	2,282,995	2,096,725	1,868,986	1,797,227
221,712	254,013	535,551	500,644	472,723	437,991	413,835
2,747,930	2,814,842	3,002,197	3,458,421	4,079,014	4,696,036	5,396,686
5,890,239	5,778,174	6,025,398	6,242,060	6,648,462	7,003,013	7,607,748

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years* June 30, 2021 (Unaudited)

	2012	2013	2014
Expenses			
Governmental Activities			
Culture and Recreation	\$ 2,585,586	2,739,895	3,041,931
Program Revenues			
Governmental Activities			
Charges for Services			
Culture and Recreation	65,824	92,209	89,316
Operating Grants/Contributions	74,270	76,922	71,255
Total Governmental Activities Program Revenues	140,094	169,131	160,571
Net (Expense) Revenue			
Governmental Activities	(2,445,492)	(2,570,764)	(2,881,360)
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes			
Property	2,764,982	2,833,544	2,937,125
Personal Property Replacement Taxes	44,221	42,728	48,867
Interset	2,841	794	18,088
Miscellaneous	21,929	5,635	21,041
Total Governmental Activities General Revenues	2,833,973	2,882,701	3,025,121
Changes in Net Position			
Governmental Activities	388,481	311,937	143,761

* Accrual Basis of Accounting

Data Source: Library Records

2015	2016	2017	2018	2019	2020	2021
3,371,214	3,544,519	3,400,121	3,202,267	3,301,107	3,511,636	3,204,663
90,483	95,074	90,892	73,873	58,320	48,299	74,937
86,673	93,086	287,169	58,211	99,463	97,658	152,573
177,156	188,160	378,061	132,084	157,783	145,957	227,510
(3,194,058)	(3,356,359)	(3,022,060)	(3,070,183)	(3,143,324)	(3,365,679)	(2,977,153)
3,007,337	3,080,748	3,163,360	3,192,377	3,305,446	3,393,307	3,487,069
47,494	71,474	52,000	43,511	47,071	51,526	65,356
19,741	25,262	24,265	29,773	175,674	199,580	1,013
19,796	66,810	29,659	21,184	21,535	75,817	28,450
3,094,368	3,244,294	3,269,284	3,286,845	3,549,726	3,720,230	3,581,888
(99,690)	(112,065)	247,224	216,662	406,402	354,551	604,735

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Fund Balances of Governmental Funds - Last Ten Fiscal Years***
June 30, 2021 (Unaudited)

	2012	2013	2014
General Fund			
Nonspendable	\$ 249,859	381,758	301,319
Restricted	-	1,467	2,153
Unassigned	1,739,906	1,636,495	1,678,718
Total General Fund	1,989,765	2,019,720	1,982,190
All Other Governmental Funds			
Nonspendable	15,295	-	-
Restricted	437,755	212,672	254,468
Committed	197,939	197,981	699,727
Unassigned	-	143	954
Total All Other Governmental Funds	650,989	410,796	955,149
Total Governmental Funds	2,640,754	2,430,516	2,937,339

* Modified Accrual Basis of Accounting

Data Source: Library Records

2015	2016	2017	2018	2019	2020	2021
221,285	171,863	33,114	43,485	46,036	27,985	43,618
3,300	4,279	227,083	231,912	246,540	256,718	255,452
2,237,518	2,677,069	1,249,699	1,231,918	1,243,019	1,954,570	1,877,873
2,462,103	2,853,211	1,509,896	1,507,315	1,535,595	2,239,273	2,176,943
263	-	-	-	-	-	-
218,412	249,734	308,468	268,732	226,183	181,273	158,383
527,742	292,469	2,128,607	2,719,957	3,345,087	3,385,367	4,043,539
(1)	-	-	-	-	-	-
746,416	542,203	2,437,075	2,988,689	3,571,270	3,566,640	4,201,922
3,208,519	3,395,414	3,946,971	4,496,004	5,106,865	5,805,913	6,378,865

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years* June 30, 2021 (Unaudited)

	2012	2013	2014
Revenues			
Taxes	\$ 2,809,203	2,876,272	2,985,992
Intergovernmental	2,841	76,922	71,255
Charges for Services	66,266	17,266	25,995
Fines, Fees and Licenses	74,270	74,943	68,821
Interest	21,929	794	18,088
Miscellaneous	-	5,635	15,541
Total Revenues	<u>2,974,509</u>	<u>3,051,832</u>	<u>3,185,692</u>
Expenditures			
Current			
Culture and Recreation	2,528,512	2,901,434	2,613,877
Capital Outlay	188,206	330,447	64,992
Total Expenditures	<u>2,716,718</u>	<u>3,231,881</u>	<u>2,678,869</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>257,791</u>	<u>(180,049)</u>	<u>506,823</u>
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>257,791</u>	<u>(180,049)</u>	<u>506,823</u>
Debt Service as a Percentage of Noncapital Expenditures	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

* Modified Accrual Basis of Accounting

Data Source: Library Records

2015	2016	2017	2018	2019	2020	2021
3,054,831	3,152,222	3,215,360	3,235,888	3,352,517	3,444,833	3,487,069
86,673	93,086	287,169	58,211	99,463	97,658	217,929
23,900	28,219	26,276	25,173	24,332	34,380	69,306
66,583	66,855	64,616	48,700	33,988	13,919	5,631
19,741	25,262	24,265	29,773	175,674	199,580	1,013
19,796	66,810	29,659	21,184	21,535	75,817	28,450
3,271,524	3,432,454	3,647,345	3,418,929	3,707,509	3,866,187	3,809,398
2,795,812	2,983,122	2,900,109	2,804,442	2,999,198	3,054,833	3,076,215
204,532	262,437	195,679	65,454	97,450	112,306	160,231
3,000,344	3,245,559	3,095,788	2,869,896	3,096,648	3,167,139	3,236,446
271,180	186,895	551,557	549,033	610,861	699,048	572,952
-	-	-	-	-	-	771,172
-	-	-	-	-	-	(771,172)
-	-	-	-	-	-	-
271,180	186,895	551,557	549,033	610,861	699,048	572,952
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, 2021 (Unaudited)**

Fiscal Year	Tax Levy Year	Residential Property	Farm	Commercial Property
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
2020	2018	1,433,608,015	9,823,090	321,238,021
2021	2019	1,504,156,287	9,454,714	348,587,514

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	Total Direct Tax Rate
\$ 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
332,515,424	385,018	-	2,097,569,568	0.1737
364,848,117	401,421	-	2,227,448,053	0.1709

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years
June 30, 2021 (Unaudited)**

	2012	2013	2014
Library Direct Rates			
General	0.1456	0.1582	0.1811
Overlapping Rates			
Kane County	0.3730	0.3990	0.4336
Kane Forest Preserve	0.2201	0.2609	0.2710
Dundee Township	0.1688	0.1854	0.2143
Dundee Twp Road Dist	0.0774	0.0838	0.0958
East Dundee Village	0.5077	0.5321	0.5859
Dundee School District 300	4.4615	4.7987	5.6752
Elgin College 509	0.4407	0.4454	0.5215
Dundee Twp Park District	0.4251	0.4553	0.5145
East Dundee Fire District	0.7523	0.6865	1.0376
Total Overlapping Rates	7.4266	7.8471	9.3494
Total Rates	7.5722	8.0053	9.5305

Data Source: Office of the County Clerk

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

2015	2016	2017	2018	2019	2020	2021
0.2061	0.2171	0.2095	0.1941	0.1798	0.1737	0.1709
0.4623	0.4684	0.4479	0.4025	0.3877	0.3739	0.3618
0.3039	0.3126	0.2944	0.1658	0.1607	0.1549	0.1477
0.2166	0.2266	0.2149	0.0783	0.0754	0.0728	0.0719
0.1095	0.1158	0.1112	0.0986	0.0950	0.0917	0.0899
0.6525	0.6930	0.6540	0.6593	0.6351	0.6148	0.6065
6.3182	6.7211	6.5437	5.8763	5.6964	5.4778	5.3822
0.5707	0.6076	0.5609	0.4999	0.5075	0.4865	0.4439
0.6269	0.6600	0.6332	0.5643	0.5445	0.5178	0.4750
1.1363	1.1223	1.1077	0.9870	1.0544	1.0892	1.0204
10.3970	10.9274	10.5679	9.3321	9.1566	8.8793	8.5991
10.6031	11.1445	10.7774	9.5262	9.3364	9.0530	8.7701

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago June 30, 2021 (Unaudited)

Taxpayer	2021			2012		
	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	\$ 18,381,047	1	0.83%			
Canterfield Apartment Owner LLC	17,526,070	2	0.79%			
PP Tango IL LLC	13,531,325	3	0.61%			
In Retail Algonquin Commons LLC	11,747,641	4	0.53%	\$ 27,509,160	2	1.44%
Continental 380 Fund LLC	11,373,864	5	0.51%			
TLF Northwest Business Park VII LLC	10,260,686	6	0.46%			
Adventus US Realty #1 LP	9,984,138	7	0.45%			
Marquette EJP Algonquin LLC	9,701,126	8	0.44%			
CICF II - IL1B02 LLC, Carey E. Herrlinger	8,506,720	9	0.38%			
DCT 305-325 Corporate Drive LLC, Prologis	8,030,503	10	0.36%			
Spring Hill Mall LLC				24,317,710	1	1.28%
John B. Sanfilippo & Son				17,008,493	3	0.89%
Regency Canterfield LLC				12,485,493	4	0.66%
BREOF BNK2 MIDWEST LLC				6,935,493	5	0.36%
Woodmans Food Market Inc				6,935,493	6	0.36%
Parsons Elgin				5,725,260	7	0.30%
Menard Inc				4,522,209	8	0.24%
Steadfast Foxview LP				4,850,653	9	0.25%
MP Holdings LLC				4,946,519	10	0.26%
	<u>119,043,120</u>		<u>5.34%</u>	<u>115,236,483</u>		<u>6.05%</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, 2021 (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
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%
2020	2018	3,398,496	3,393,306	99.85%	-	3,393,306	99.85%
2021	2019	3,494,834	3,487,069	99.78%	-	3,487,069	99.78%

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, 2021 (Unaudited)

Fiscal Year	Governmental Activites General Obligation Bonds	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2012	\$ -	\$ -	0.00%	\$ -
2013	-	-	0.00%	-
2014	-	-	0.00%	-
2015	-	-	0.00%	-
2016	-	-	0.00%	-
2017	-	-	0.00%	-
2018	-	-	0.00%	-
2019	-	-	0.00%	-
2020	-	-	0.00%	-
2021	-	-	0.00%	-

Data Source: Library Records

(1) See the Schedule of Demographic and Economic Statistics for personal income and 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, 2021 (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)
2012	\$ -	\$ -	\$ -	0.00%	\$ -
2013	-	-	-	0.00%	-
2014	-	-	-	0.00%	-
2015	-	-	-	0.00%	-
2016	-	-	-	0.00%	-
2017	-	-	-	0.00%	-
2018	-	-	-	0.00%	-
2019	-	-	-	0.00%	-
2020	-	-	-	0.00%	-
2021	-	-	-	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.

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

**Schedule of Direct and Overlapping Governmental Activities Debt
June 30, 2021 (Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt Applicable to Library (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, 2021 (Unaudited)**

	2012	2013	2014	2015
Legal Debt Limit	\$ 54,761,753	51,724,538	46,769,288	42,105,014
Total Net Debt Applicable to Limit	-	-	-	-
Legal Debt Margin	54,761,753	51,724,538	46,769,288	42,105,014
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

2016	2017	2018	2019	2020	2021
40,960,628	43,309,436	47,388,176	51,030,852	60,305,125	64,039,132
-	-	-	-	-	-
40,960,628	43,309,436	47,388,176	51,030,852	60,305,125	64,039,132
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2021

Assessed Value	<u>\$ 2,227,448,053</u>
Bonded Debt Limit - 2.875% of Assessed Value	64,039,132
Amount of Debt Applicable to Limit	<u>-</u>
Legal Debt Margin	<u>64,039,132</u>

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years June 30, 2021 (Unaudited)

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate	
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%	<>
2020	69,338	2,497,554,760	36,020	13.30%	<>
2021	69,338	2,591,230,398	37,371	6.10%	<>

Data Source:
U.S. Census Bureau

*** Community Unit School District No. 300 Comprehensive Annual Financial Report, 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, 2021 (Unaudited)

Employer	2021			2011*		
	Employees	Rank	Percentage of Total Library Employment	Employees	Rank	Percentage of Total Library Employment
Community Unit School District 300	2,596	1	N/A	1,987	1	N/A
Advocate Sherman Hospital	2,200	2	N/A	1,702	2	N/A
Sanfilippo & Son, Inc	1,200	3	N/A	1,200	3	N/A
Otto Engineering, Inc	800	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	197	7	N/A			
Woodman's Food Market	239	8	N/A			
Box Partners, LLC	230	9	N/A			
Revcor, Inc	118	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>8,355</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>

*2011 is the most recent information available

N/A - not available

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS**Full-Time Equivalent Government Employees by Function - Last Ten Fiscal Years
June 30, 2021 (Unaudited)**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Culture and Recreation	28	31	31	38	38	35	39	40	40	40

Data Source: Library Records

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years June 30, 2021 (Unaudited)

	2012	2013	2014
Population	69,338	69,338	69,338
Circulation			
Total Circulation	514,812	567,130	522,766
Per Capita	7.42	8.18	7.54
Patron Visits			
Total Patron Visits	253,077	289,541	272,891
Per Capita	3.65	4.18	3.94
Patron Service Units			
Total Patron Service Units	57,699	63,523	64,792
Per Capita	0.83	0.92	0.93
Patron Service Hours/Units	3,588	3,588	3,588
Cost per Patron Service Unit	\$721	\$764	\$848
Library Material Holdings			
Total Material Holdings	145,692	163,398	162,470
Per Capita	2.10	2.36	2.34

Data Source: Library Departments

2015	2016	2017	2018	2019	2020	2021
69,338	69,338	69,338	69,338	69,338	69,338	69,338
595,368	569,196	528,296	527,510	632,447	440,611	343,226
8.59	8.21	7.62	7.61	9.12	6.35	4.95
283,486	289,843	276,989	235,334	231,027	138,833	69,040
4.09	4.18	3.99	3.39	3.33	2.00	1.00
78,166	79,701	72,446	71,190	81,328	83,306	88,966
1.13	1.15	1.04	1.03	1.17	1.20	1.42
3,588	3,588	3,588	3,475	3,459	2,443	2,815
\$940	\$988	\$948	\$814	\$874	\$1,255	\$1,108
171,341	175,915	175,148	147,483	182,819	205,469	217,632
2.47	2.54	2.53	2.13	2.64	2.96	3.14

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT, ILLINOIS

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
June 30, 2021 (Unaudited)**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Culture and Recreation										
Number of Libraries	2	2	2	2	2	2	2	2	2	2

Data Source: Various Library Departments

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT

EXHIBIT C.6
November 16, 2021
Attachment

Exhibit C.6 Per Capita Grant Application - discussion

No motion needed

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 \$1.475 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 2021 Per Capita Grand funds of over \$100,000.

For 2022 grants, the application deadline is once again anticipated to be January 15, 2022. 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.

Changes in the population count for the eligible service area must be documented and supporting information that details the increase or decrease shall be submitted electronically with this application. Documentation must include one of the following:

- A U.S. Census certification (e.g., correction or special census) that has been filed with the Office of the 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 count. Examples include, but are not limited to: legal documentation from an appropriate municipal corporate authority or a library district's referenda questions and certified results.

If the population has not changed, no additional documentation is necessary.

Service Area Population 69,338

Part I. Review of *Serving Our Public 4.0: Standards for Illinois Public Libraries* (© Illinois Library Association, 2019)

To be eligible for a per capita grant, a public library shall show that it will either meet or show progress toward meeting the Illinois library standards as most recently adopted by the Illinois Library Association (75 ILCS 10/8.1).

A grant applicant with below standard performance levels must raise or improve its performance levels in relation to the standards according to the objectives, time frames and priorities the library shall state in the application and which are consistent with the terms of the plan of service of the system of which it is a member. (23 ILAC 3035.115)

The Library Director and the Board of Trustees shall review the entirety of *Serving Our Public 4.0: Standards for Illinois Public Libraries*. To complete this application, refer to the checklist at the conclusion of each chapter.

Chapter 1: Core Standards

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all Core Standards, please indicate. (150 word limit)

Core Standards were reviewed by the director and library trustees at the October 19, 2021 board meeting. Our library meets all Core Standards outlined in *Serving Our Public 4.0*.

Chapter 2: Governance and Administration

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Governance and Administration checklist, please indicate. (150 word limit)

The Governance and Administration standards and checklist were reviewed by the director and library trustees at the October 19, 2021 board meeting. Our library meets all but one of the components outlined in Serving Our Public 4.0. Library management and the board personnel liaison will create and implement a succession plan for library leadership and key personnel.

Chapter 3: Personnel

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Personnel checklist, please indicate. (150 word limit)

The Personnel standards and checklist were reviewed by the director and library trustees at the October 19, 2021 board meeting. Our library meets all Personnel components outlined in Serving Our Public 4.0.

Chapter 4: Access

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Access checklist, please indicate. (150 word limit)

The Access standards and checklist were reviewed by the director and library trustees at the October 19, 2021 board meeting. Our library is working to provide the right amount of space to meet the provisions of our strategic plan as well as sufficient shelving, display space, and storage. Our library buildings are too small for the population we serve. Library trustees and management are actively working on a plan to expand the size of the library buildings, but the process will take time. Construction plans to make the entrance compliant with current ADA standards are currently underway. Our library meets all other components for Access.

Chapter 5: Building Infrastructure and Maintenance

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Building Infrastructure and Maintenance checklists, please indicate. (150 word limit)

The components of the Building Infrastructure and Maintenance checklists were reviewed by the director and library trustees at the October 19, 2021 Board Meeting. Our library currently meets all components of the Building Infrastructure and Maintenance checklists in Serving Our Public, 4.0. However, our main branch facility is aging and requires modernization. Our board is currently working on a plan to remodel our main building within the next year.

Chapter 6: Safety

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Safety checklist, please indicate. (150 word limit)

The library trustees and director reviewed all components of the Safety standards and checklist at the October 19, 2021 Board Meeting. Our library meets all components of the Safety checklist in Serving Our Public, 4.0. We are currently in the process of taking bids to remove and replace our sidewalks, stairs, and ramps, which will increase safety at our library considerably. We also plan on updating our floor plan drawings to include building space acquired after our last remodel.

Chapter 7: Collection Management

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Collection Management checklist, please indicate. (150 word limit)

The Collection Management standards and checklist were reviewed by the director and library trustees at the November 16, 2021 board meeting. Our library meets all components of the Collection Management checklist from Serving Our Public, 4.0. We are currently in the process of developing a plan to audit our collections for equity, diversity and inclusion.

Chapter 8: System Member Responsibilities and Resource Sharing

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the System Membership Responsibilities and Resource Sharing checklist, please indicate. (150 word limit)

The System Membership Responsibilities and Resource Sharing standards and checklist were reviewed by the director and library trustees at the November 16, 2021 board meeting. Our library meets all components of the System Membership Responsibilities and Resource Sharing checklist from Serving Our Public, 4.0. Part of our strategic plan includes increasing staff participation in wider regional, state and national boards, committees, taskforces, councils, etc., relating to the greater library world.

Chapter 9: Public Services: Reference and Reader's Advisory Services

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Reference Service checklist and the Reader's Advisory Service checklist, please indicate. (150 word limit)

The Reference Service checklist and the Reader's Advisory Service checklist were reviewed by library trustees and the director at the November 16, 2021 Board Meeting. Our library meets all requirements of the Reference Service checklist and the Reader's Advisory Service checklist from Serving Our Public, 4.0.

Chapter 10: Programming

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Programming checklist, please indicate. (150 word limit)

The Programming standards and checklist were reviewed by library trustees and the director at the November 16, 2021 board meeting. Our library meets all components of the Programming checklist from Serving Our Public, 4.0. Our strategic plan includes goals to increase programming related to equity, diversity, and inclusion.

Chapter 11: Youth/Young Adult Services

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Youth/Young Adult Services checklist, please indicate. (150 word limit)

The Youth/Young Adult Services standards and checklist were reviewed by library trustees and the director at the November 16, 2021 board meeting. Our library meets all components of the Youth/ Young Adult Services checklist from Serving Our Public, 4.0.

Chapter 12: Technology

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Technology checklist, please indicate. (150 word limit)

The Technology standards and checklist were reviewed by library trustees and the director at the November 16, 2021 board meeting. Our library meets all components of the Technology checklist from Serving Our Public, 4.0. One of our strategic plan goals includes creation of a staff Intranet.

Chapter 13: Marketing, Promotion and Collaboration

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Marketing, Promotion and Collaboration checklist, please indicate. (150 word limit)

The Marketing, Promotion and Collaboration standards and checklist were reviewed by library trustees and the director at the November 16, 2021 board meeting. Our library meets all components of the Marketing, Promotion and Collaboration checklist from Serving Our Public, 4.0.

Part II: Planned Use of Grant Funds

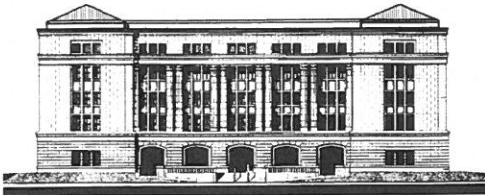
Describe objectives and priorities for use of grant monies to meet or improve performance levels in relation to the standards in *Serving Our Public 4.0: Standards for Illinois Public Libraries (23 ILAC 3035.115)*. Use general categories in identifying actual planned expenditures. Do NOT include monetary figures or specific brands.

To demonstrate our library's commitment to equity, diversity and inclusion in programs, services, and collections. 2022 Per Capita grant monies will be used to fund staff attendance at EDI training. Some money will be set aside to augment library collections to represent the diverse community we serve.

To demonstrate our commitment to having a well-trained staff that is familiar with current industry trends and training, the grant will fund three staff members attending the Public Library Association conference in Portland, Oregon in March 2022. To demonstrate our commitment to fiscal transparency, 2022 Per Capita grant monies will be used to send one staff member to attend Governor Finance Officer Training in Austin, Texas in June 2022.

To reach patrons who may not have the time or resources to visit the Library, 2022 grant monies will be used to purchase electronic access in the form of remotely accessible databases and to augment the Library's collections to ensure we are providing adequate materials to meet patron demand. Specifically, we will use the money to purchase additional copies of high demand titles.

Funds will also be used to pay for contractual services associated with planning for future facility needs. We plan several major construction projects to our East side facility this fiscal year that will improve ADA accessibility and safety for our library district.



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

ilsos.gov

Illinois Public Library Per Capita Grant Expenditures Report

Library Name: Fox River Valley Public Library District **City:** East Dundee, IL
Control Number: 30238 **Branch Number:** 00
Fiscal Year 2020 **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, DVDs, CDs, etc.*)

New titles and copies were purchased to satisfy patron demand, using Collection Management procedures based on circulation trends. New circulating collections of book-club-in-a-bag added; these collections highlight EDI issues were added to our collection. Additional copies of high demand eBook titles added to create lower hold thresholds during

Programs (summer reading, Mom & Tot, educational, instructional, etc.)

Personnel

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

A new database, Scholastic Teachables, was added to assist parents with homeschooling during the pandemic.

Continuing Education (staff and/or board)

6 staff members attended Illinois Library Association conference in October 2019. 6 staff members sent to Public Library Association conference in Nashville in March 2020.

Supplies

- Equipment** (office equipment, computer software and hardware, etc.)
Added new Makerspace equipment to expand Virtual Reality programming.

- 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.) Must be specific.