



WEST CHICAGO PUBLIC LIBRARY DISTRICT

BOARD OF LIBRARY TRUSTEES
LIBRARY PROGRAM ROOM
MONDAY, November 23, 2020
7:00 PM

VIA ZOOM

AGENDA

- A. Call to Order Nancy Conradt, President
- B. Roll Call Diane Kelsey, Secretary
- C. Approval of the Minutes
 - 1. Board Meeting – October 26, 2020 **ACTION**
- D. Recognition of the Public
- E. Public Comments -- Limited to 3 Minutes
- F. Agenda – Additions/Deletions
- G. Treasurer's Report Richard Bloom, Treasurer
 - 1. Approval of the Bills for November 2020 **ACTION**
 - 2. Financial Statements for October 2020
- H. Communications
 - 1. Reduction of Quarantine for Items in RAILS Delivery (Dierdre Brennan)
 - 2. Levy Ordinance Reminder (Peregrine, Stime, Newman, Ritzman & Bruckner)
 - 3. Confirmation of Grant Award for PPE for Illinois Libraries (Secretary of State)
- I. Reports
 - 1. President Nancy Conradt
 - 2. Library Director **ATTACHMENT**
 - 3. Department Managers **ATTACHMENT**
 - 4. Finance Committee Meeting Richard Bloom
- J. Unfinished Business
- K. New Business
 - 1. FY20 Per Capita Grant Application **DISCUSSION**

- | | | |
|----|--|---------------|
| 2. | Ordinance 20-06: An Ordinance Providing for the
Levying and Assessment of Taxes by the West
Chicago Public Library District for the Fiscal Year
Beginning July 1, 2020 and Ending June 30, 2021 in
the amount of \$3,433,000 | ACTION |
| 3. | Salary Schedule for Calendar Year 2021 | ACTION |
| 4. | Resolution 20-04: Transfer from within the Corporate Fund
To the GASB 54 Fund, \$58,000 | ACTION |
| 5. | Resolution 20-05: Transfer from within the Corporate Fund
To the Special Reserve fund, \$60,000 | ACTION |
| 6. | Approval of Management's Discussion & Analysis (MD&A) | ACTION |

L. Closed Session

The President may entertain a motion to enter into closed session **ACTION**
in accordance with the Illinois Open Meetings Act.

M. Return to Open Session

N. Adjournment

DRAFT MINUTES ONLY

1

WEST CHICAGO PUBLIC LIBRARY DISTRICT
BOARD OF TRUSTEES
REGULAR MEETING MINUTES
MONDAY, OCTOBER 26, 2020
7:00 P.M.
ONLINE VIA ZOOM

A. CALL TO ORDER: President Conradt called the meeting to order at 7:00 p.m. President Conradt determined that all attendees were able to hear the proceedings.

President Conradt stated she determined that an in-person meeting is not practical or prudent due to the pandemic; and therefore the meeting would be held virtually. President Conradt further stated that she determined that due to the pandemic, it is not feasible to have Library Trustees, the Library Director, or the Library's attorney present at the library.

B. ROLL CALL:

TRUSTEES PRESENT: Nancy Conradt, President; Frank Fokta, Vice President; Richard Bloom, Treasurer; Diane Kelsey, Secretary; Corrine Jakacki, David Reynolds, members.

STAFF PRESENT: Ben Weseloh, Library Director.

C. APPROVAL OF THE MINUTES:

1. Approval of the Minutes of September 28, 2020: Ms. Jakacki moved to approve the Minutes of September 28, 2020, as amended; seconded by Mr. Bloom. The following amendments were made:

i. Item I.2., Page 4, first sentence should read "Additional electronic books have been purchased..."

ii. Item I.2., Page 4, Paragraph 4, second sentence should read "First Security performed a fire sprinkler inspection..."

Roll Call Vote - Yes: Corrine Jakacki, Richard Bloom, Frank Fokta, Diane Kelsey, David Reynolds, Nancy Conradt. Motion carried.

D. RECOGNITION OF THE PUBLIC: Jenny Winter, staff; Sandra Reynolds, public.

E. PUBLIC COMMENTS: None.

F. AGENDA - ADDITIONS/DELETIONS: None.

G. TREASURER'S REPORT:

1. Approval of the Bills for October 2020: Mr. Bloom moved that the Board approve for payment expenditures in the amount of \$157,604.68. Seconded by Ms. Kelsey.

Claims List items discussed: Insurance, health and dental, is paid monthly; it's usually around \$15,000.00. Buck Services, janitorial, \$1,267.50, was for services while the Library's regular maintenance man was on vacation. Staff have been able to fully and adequately handle the necessary cleaning pertaining to COVID protocols to date.

Accurate Office Supplies, janitorial expenses of \$4,664.29, a substantial portion is related to COVID-19 cleaning. SWAN Consortium of \$8,457.25 is the quarterly charge which includes payment for database purchases with a discount.

Librarian's petty cash account, \$5,000, is for discretionary purchases. When expenses are paid out of the account, the account is then generally replenished from the corporate funds.

Roll Call Vote - Yes: Richard Bloom, Diane Kelsey, Frank Fokta, Corrine Jakacki, David Reynolds, Nancy Conradt. Motion carried.

2. Financial Statements for September 2020: Mr. Bloom stated that on October 15 Mr. Weseloh and Mr. Bloom met with Sikich representatives to conduct the exit interview for the audit. The library had a very good, clean audit.

At the November regular meeting the Board will approve the MD&A letter. The Finance Committee will meet at 6:00 p.m. prior to the November 23, 2020 Board Meeting; the Committee will discuss the possibilities of doing the bulk and final funding of GASB 54, possibly putting some funds into the Special Reserves, discussing moving forward with the interviewing and determination of the external accounting firm; and Mr. Weseloh will be issuing a Salary Schedule for the year '20-'21 state-mandated salary increase. COLA and merit increases will be voted on at the February Finance Committee meeting.

H. COMMUNICATIONS:

1. Public Libraries Closed on November 3, 2020? (Peregrine, Stime, Newman, Ritzman & Bruckner, Ltd.) The closing of the library on November 3, Election Day: The Ritzman firm confirms that the legislation declaring government offices closed for Election Day does not apply to municipal offices; and states that it is up to the libraries' discretion whether to be open or closed for Election Day. The West Chicago Library will remain open on November 3, 2020.

2. Health Department Warns of Increased COVID-19 Risks (DuPage

Regional Office of Education): COVID positivity rates in the County have been increasing. The infection rate for the prior 7-day period was 7.6%.

I. REPORTS:

1. President: President Conradt stated four seats on the Board are up for election at the April 6, 2021 election. The candidate packets are due for return December 14 through 21, 2020, from 10:00 a.m. to 5:00 p.m. Barb Layman from the League of Women Voters is considering holding a signing event at a public place for interested candidates -- possibly the parking lot at the ARC, or at the West Chicago Library.

2. Library Director: Mr. Weseloh reported the fiscal year elapsed is at 25%. Fiscal year to date, 93.06% of the total revenues have been collected, and 95.35% of the property tax revenue has been collected. Total revenues are \$156,000.00 under budget after the first quarter of the fiscal year. Expenditures overall are just shy of 23%.

Interest income for the month was \$55.67. The Per Capita Grant from FY 19-20 in the amount of \$37,405.00 was deposited into the General Corporate fund.

The lawn irrigation system was shut down for the season on October 20, 2020. Legend Exteriors fixed the damaged fascia that resulted from wind storms this year, and caulked problem areas around windows. They are working on the proposal for the gutters, one proposal for guttering the entire building, and one to address only the specific problem areas that have been identified.

Adult Services was opened for computer use, including copier, scanner, and fax, followed by Youth Services computer use, and browsing was permitted starting October 14. Patron visits has been relatively light: Since September 30, requests for computer use has been 24 appointments for Adult Services, 1 appointment for Youth Services; and the lobby copier has had 21 appointments. Grab and Go!, the browsing service, has had 9 appointments for Youth Services, and 17 appointments for Adult Services. Every one who has come in has been masked and has followed the directions.

Mr. Weseloh provided the Board his COVID Plan for the Library. If the COVID positivity rate returns to over 8% for two weeks, the Library would probably stop the in-person services and return to curbside only with contactless services. The intention currently is to stay open unless there is a flare-up that would warrant shutting down completely.

Discussion is ongoing with Call One and Sikich regarding switching from the POTS lines to digital. The RAILS 2020 Census Grant documentation has been completed and the program closed out.

Six staff members are celebrating their anniversaries working at the Library as of October, spanning from 1 year to 14 years.

Nominating petition packets for Board positions are available for either curbside pickup or download from the Library's website.

Mr. Weseloh stated 21 people have gone to the page, but the page does record if the documents are downloaded. However, he believes at least one packet has been downloaded. The library's attorney has advised that in-person signatures will continue to be a necessity for nominating petitions; electronic signatures would not be sufficient. Fifty signatures, or 2 percent of the population from the last election, is needed to have a person placed on the ballot.

3. Department Managers: Written Department Reports were included in the Board packets.

-Adult Services: 22 promotional spots were developed with book lists and book talks for social media in September. They created two virtual computer classes and had a total of 26 attendees.

-Circulation: Electronic materials check-out is holding steady at just under 3,000 checkouts.

-Technical Services: The high school contacted the Library because they are making an architectural collage for their new community room, and they asked if the Library could scan some of the images in the yearbook collection to use for the collage: the 1921 basketball team, the 1927 sophomore class, the 1928 basketball team, the 1930 band photo, and the 1930 Edisonian Science Club.

-Youth Services: A pumpkin pickup was held on October 3 in the Library parking lot; and the Library partnered with the City of West Chicago to provide pumpkins and treat bags for the West Chicago community. Treat bags were donated from different businesses and organizations within the community; 200 pumpkins and treat bags were distributed for the event. No Trunk Or Treat event will be held this year.

-Marketing for social media and engagement has been very active in reaching out to the community.

J. UNFINISHED BUSINESS: None.

K. NEW BUSINESS:

1. DRAFT Ordinance 20-06: An Ordinance Providing for the Levying and Assessment of Taxes by the West Chicago Public Library District for the Fiscal Year Beginning July 1, 2020 and Ending June 30, 2021: The Draft Ordinance was included in the Board packets. The ordinance will be approved after the Public Hearing in November. The appropriation amount is the same as the previous year.

a. Public Hearing Date - November 23, 2020 at 6:45 p.m.: Ms. Jakacki moved to approve the Public Hearing Date of November 23, 2020, for the Levy Ordinance 20-06, at 6:45 p.m.; seconded by Mr. Bloom.

Roll Call Vote - Yes: Corrine Jakacki, Richard Bloom, Frank Fokta, Diane Kelsey, David Reynolds, Nancy Conradt. Motion carried.

2. COVID-19 Plan: Discussion was had regarding the details of the action plan and expanding and clarifying some areas, including: 1, the responsibility section with respect to the director being the owner of the process, and what are the responsibilities of the managers as well as the employees; 2, a reference section for relevant data.

The Plan will be made accessible to the public on the website and may be updated from time to time. The Board endorsed the Director's COVID Plan.

L. CLOSED SESSION: None held.

M. RETURN TO OPEN SESSION: No Return to Open Session held.

N. ADJOURNMENT: All business having been completed, President Conradt adjourned the meeting at 7:51 p.m.

Catherine A. Rajcan
Recording Secretary

WEST CHICAGO PUBLIC LIBRARY DISTRICT

BOARD MEETING DATE:

NOVEMBER 23, 2020 MEETING

FINANCIAL STATEMENT DATE:

OCTOBER 31, 2020

Payroll dated:

October 2, 2020	Net Payroll	31,802.27
	Federal Liability Payment	9,443.85
	State Liability Payment	1,984.19
	Paylocity fee	125.35

October 16, 2020	Net Payroll	32,226.05
	Federal Liability Payment	9,536.98
	State Liability Payment	2,002.65
	Paylocity fee	125.35

October 29, 2020	Net Payroll	32,937.59
	Federal Liability Payment	9,750.89
	State Liability Payment	2,047.57
	Paylocity fee	276.39

TOTAL

132,259.13

State Bank of IL

Operating-Manual Cks Check No.

Operating-System Cks

Check No.

57,026.05

Librarian's Petty Cash

Check No.

TOTAL

Total Bills for Approval

189,285.18

Board Approval

Signature: _____

Board Approval Date: _____

Claims List November 2020

VENDOR	DESCRIPTION	ACCT NO		TOTAL	Check #
Abbott Tree Care Professionals	Exterior Landscaping	1145130	\$475.00	\$475.00	23303
Accurate Office Supplies	Office Supplies-General	1141334	\$115.76	\$860.58	23304
Accurate Office Supplies	Circulation Services Supplies	1141348	\$154.05		
Accurate Office Supplies	Janitorial Supplies	1145115	\$590.77		
Allegiant Fire Protection	Contract Inspection & Maintenance	1145160	\$355.99	\$355.99	23305
Amazon	Office Supplies-General	1141334	\$42.66	\$1,955.83	23306
Amazon	Circulation Services Supplies	1141348	\$153.88		
Amazon	IT Equipment/Upgrades Staff	1141400	\$59.99		
Amazon	Books-Youth	1142140	-\$14.98		
Amazon	AV Materials-Young Adult	1142330	\$458.51		
Amazon	AV Materials-Youth	1142340	\$74.98		
Amazon	Processing-Technical Serv	1142500	\$4.71		
Amazon	Programs-Young Adult	1144130	\$67.40		
Amazon	Programs-Youth	1144140	\$790.66		
Amazon	Programs-Events & Outreach	1144145	\$301.04		
Amazon	Interior R&M-Other	1145165	\$16.98		
American Library Association	Association Dues	1141330	\$500.00	\$500.00	23307
Anderson Elevator Co.	Contract Inspection & Maintenance	1145160	\$165.00	\$165.00	23308
Baker & Taylor	AV Materials-Adult	1142320	\$284.99	\$284.99	23309
Beacon News	Periodicals	1142210	\$169.00	\$169.00	23310
Bibliotheca	Contract Inspection & Maintenance	1145160	\$2,024.00	\$2,024.00	23311
Call One	Utilities-Telephone	1145330	\$604.63	\$604.63	23312
Chicago Sun-Times	Periodicals	1142210	\$416.00	\$416.00	23313
Cintas	Office Supplies-General	1141334	\$120.74	\$120.74	23314
Cintas Fire	Contract Inspection & Maintenance	1145160	\$201.52	\$201.52	23315
Clarence Goodman	Programs-Adult	1144120	\$250.00	\$250.00	23316
COMCAST	Internet Services	1142405	\$522.90	\$522.90	23317
ComEd	Utilities-Electric	1145320	\$1,859.02	\$1,859.02	23318
De Lage Landen	Office Equipment	1141336	\$1,549.08	\$1,549.08	23319
Demco	Processing-Technical Serv	1142500	\$125.86	\$459.71	23320
Demco	Processing-Technical Serv	1142500	\$333.85		
Efficiency Reporting	Professional Services- Secretarial	1145605	\$270.75	\$270.75	23321
Flood Brothers Disposal	Utilities-Trash	1145350	\$52.00	\$52.00	23322
FNBC Bank and Trust	Software Staff	1141410	\$63.72	\$360.20	23323
FNBC Bank and Trust	Programs-Young Adult	1144130	\$45.00		
FNBC Bank and Trust	Programs-Youth	1144140	\$15.99		
FNBC Bank and Trust	Marketing	1144210	\$2.81		
FNBC Bank and Trust	Janitorial Supplies	1145115	\$232.68		
Gehrke Technology Group	HVAC R&M	1145150	\$125.00	\$125.00	23324
Ingram	Books-Adult	1142120	\$3,253.82	\$4,550.42	23325
Ingram	Books-Literacy	1142122	\$137.58		
Ingram	Books-Young Adult	1142130	\$75.68		
Ingram	Books-Youth	1142140	\$998.92		
Ingram	Processing-Technical Serv	1142500	\$84.42		
Jacyln Latham	Postage	1141338	\$10.98	\$10.98	23326
Jessica Banko	Programs-Events & Outreach	1144145	\$51.67	\$51.67	23327
LIMRICC	Insurance Health & Dental	1141110	\$13,633.43	\$13,633.43	23328
Midwest Mechanical	HVAC R&M	1145150	\$897.00	\$897.00	23329
Midwest Tape	AV Materials-Adult	1142320	\$1,024.02	\$1,024.02	23330
Mobile Beacon	Software Public	1142420	\$840.00	\$840.00	23331
Morgan Birge & Associates, Inc.	Phone System	1141415	\$120.00	\$120.00	23332
NCPERS	Insurance Health & Dental	1141110	\$32.00	\$32.00	23333
Nicor	Utilities-Gas	1145310	\$760.03	\$760.03	23334
Orkin Pest Control	General Building Services	1145155	\$75.58	\$75.58	23335
OverDrive	Books-Adult	1142120	\$85.07	\$1,045.92	23336
OverDrive	Books-Young Adult	1142130	\$120.92		

OverDrive	AV Materials-Adult	1142320	\$839.93		
Peregrine, Stime, Newman, Ritzman	Legal	1145510	\$1,912.50	\$1,912.50	23337
Rachel Kaplan	Programs-Young Adult	1144130	\$50.00	\$50.00	23338
Scholastic Inc	Books-Youth	1142140	\$524.91	\$524.91	23339
Signarama	Programs-Adult	1144120	\$212.50	\$425.00	23340
Signarama	Programs-Youth	1144140	\$212.50		
Sikich	Audit	1145505	\$4,488.00	\$4,488.00	23341
Sikich, LLP	Technology Management	1141420	\$682.00	\$5,880.00	23342
Sikich, LLP	Technology Management	1141420	\$4,406.00		
Sikich, LLP	Technology Management	1141420	\$792.00		
Sikich, LLP	Warranties/Extended Care	1141425	\$1,899.00	\$1,899.00	23343
Sprint	Utilities-Telephone	1145330	\$299.68	\$299.68	23344
Susan Maddox	Programs-Adult	1144120	\$200.00	\$200.00	23345
Swan	RBP/ILL Book Replacement	1142170	\$77.74	\$77.74	23346
VISOgraphic	Program Guide	1144245	\$2,651.23	\$2,651.23	23347
West Chicago Public Library/Director's Petty	Petty Cash Reimbursment	1020000	\$975.00	\$975.00	23348
William A. Lau and Co. Ltd.	Accounting	1145520	\$995.00	\$995.00	23349
Xtreme Environmental Solutions	Utilities-Trash	1145350	\$25.00	\$25.00	23350

Please date checks 11/23/20

Total \$57,026.05 \$57,026.05

WEST CHICAGO PUBLIC LIBRARY DISTRICT

FINANCIAL STATEMENTS

OCTOBER 31, 2020

**WEST CHICAGO PUBLIC LIBRARY DISTRICT
FINANCIAL REPORT**

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WILLIAM A. LAU

**AND COMPANY, LTD.
CERTIFIED PUBLIC ACCOUNTANTS**

**W
A
L**

18825 Dixie Highway
Homewood, Illinois 60430
708-957-4800
Fax 708-957-4878

**Board of Directors
WEST CHICAGO PUBLIC LIBRARY DISTRICT**

Management is responsible for the accompanying financial statements of the governmental activities, each fund, and the aggregate remaining fund information of WEST CHICAGO PUBLIC LIBRARY DISTRICT as of October 31, 2020 for the one and four months then ended which collectively comprise the Library's basic financial statements as listed in the table of contents in accordance with the cash-basis of accounting, and for determining that the cash-basis is an acceptable financial reporting framework. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements or supplementary information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements

The financial statements are prepared in accordance with the cash-basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing 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.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash-basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's assets, liabilities, equity, revenue, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

William A. Lau
and Company, Ltd.


Certified Public Accountants

November 16, 2020
Homewood, Illinois

WEST CHICAGO PUBLIC LIBRARY
COMBINED STATEMENT OF ASSETS, LIABILITIES & FUND EQUITY
ALL FUND TYPES
OCTOBER 31, 2020

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL FUNDS</u>
ASSETS					
10100 - PETTY CASH	\$ 100	\$ -	\$ -	\$ -	\$ 100
10200 - FNBC BANK -PETTY CASH	4,005	-	-	-	4,005
10250 - PETTY CASH-CIRCULATION	60	-	-	-	60
10300 - FNBC BANK-CHECKING	(8,967)	-	-	-	(8,967)
10350 - FNBC BANK - SAVINGS	1,705,686	-	-	-	1,705,686
10400 - ILLINOIS FUNDS-E PAY	(537)	-	-	-	(537)
10450 - ILLINOIS FUNDS-GASB 54	500,619	-	-	-	500,619
10500 - ILLINOIS FUNDS-GENERAL	69,770	-	-	32,472	102,242
DUE (TO) FROM OTHER FUNDS	<u>(116,494)</u>	<u>86,610</u>	<u>-</u>	<u>29,881</u>	<u>(3)</u>
TOTAL ASSETS	\$ 2,154,242	\$ 86,610	\$ -	\$ 62,353	\$ 2,303,205
LIABILITIES & FUND EQUITY					
LIABILITIES:					
21040 - IMRF W/H	\$ (538)	\$ -	\$ -	\$ -	\$ (538)
21050 - FLEX SPENDING W/H	<u>2,157</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,157</u>
TOTAL LIABILITIES	\$ 1,619	\$ -	\$ -	\$ -	\$ 1,619
FUND EQUITY:					
RESTRICTED	\$ -	\$ 86,610	\$ -	\$ -	\$ 86,610
COMMITTED	-	-	-	62,353	62,353
ASSIGNED	393,485	-	-	-	393,485
UNASSIGNED	<u>1,759,138</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,759,138</u>
TOTAL FUND EQUITY	\$ 2,152,623	\$ 86,610	\$ -	\$ 62,353	\$ 2,301,586
TOTAL NET ASSETS	\$ 2,154,242	\$ 86,610	\$ -	\$ 62,353	\$ 2,303,205

**WEST CHICAGO PUBLIC LIBRARY
COMBINED STATEMENT OF CASH RECEIPTS & DISBURSEMENTS
ALL FUND TYPES
FOR THE PERIOD ENDED OCTOBER 31, 2020**

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL FUNDS
REVENUES:					
30010 - PROPERTY TAXES	\$ 2,107,798	\$ 127,407	\$ -	\$ -	\$ 2,235,205
33000 - INTEREST INCOME	418	25	-	-	443
33110 - INTEREST-TAX REVENUE	155	9	-	-	164
35100 - FINES	326	-	-	-	326
35810 - BOOK SALES	(25)	-	-	-	(25)
36030 - MEMORIALS AND DONATIONS	50	-	-	-	50
38010 - PER CAPITA GRANT	37,405	-	-	-	37,405
39010 - OTHER INCOME	4,135	-	-	-	4,135
TOTAL REVENUES	\$ 2,150,262	\$ 127,441	\$ -	\$ -	\$ 2,277,703
EXPENDITURES:					
TOTAL EXPENDITURES	\$ 730,850	\$ 45,311	\$ -	\$ -	\$ 776,161
EXCESS REVENUES OVER, (UNDER) EXPENDITURES	\$ 1,419,412	\$ 82,130	\$ -	\$ -	\$ 1,501,542
OTHER INCOME, (EXPENSE):					
FUND BALANCE - JULY 1	733,211	4,480	-	62,353	800,044
FUND BALANCE - CURRENT	\$ 2,152,623	\$ 86,610	\$ -	\$ 62,353	\$ 2,301,586

**WEST CHICAGO PUBLIC LIBRARY
STATEMENT OF ASSETS, LIABILITIES & FUND EQUITY
LIBRARY FUND
OCTOBER 31, 2020**

	<u>LIBRARY FUND</u>
<u>ASSETS</u>	
10100 - PETTY CASH	\$ 100
10200 - FNBC BANK -PETTY CASH	4,005
10250 - PETTY CASH-CIRCULATION	60
10300 - FNBC BANK-CHECKING	(8,967)
10350 - FNBC BANK - SAVINGS	1,705,686
10400 - ILLINOIS FUNDS-E PAY	(537)
10450 - ILLINOIS FUNDS-GASB 54	500,619
10500 - ILLINOIS FUNDS-GENERAL	69,770
DUE (TO) FROM OTHER FUNDS	<u>(116,494)</u>
TOTAL ASSETS	<u>\$ 2,154,242</u>
 <u>LIABILITIES & FUND EQUITY</u>	
LIABILITIES:	
21040 - IMRF W/H	\$ (538)
21050 - FLEX SPENDING W/H	<u>2,157</u>
TOTAL LIABILITIES	<u>\$ 1,619</u>
 FUND EQUITY:	
ASSIGNED	\$ 393,485
UNASSIGNED	<u>1,759,138</u>
TOTAL FUND EQUITY	<u>\$ 2,152,623</u>
TOTAL NET ASSETS	<u>\$ 2,154,242</u>

**WEST CHICAGO PUBLIC LIBRARY
COMBINED STATEMENT OF CASH RECEIPTS & DISBURSEMENTS
LIBRARY FUND
FOR THE ONE MONTH & PERIOD ENDED OCTOBER 31, 2020**

	CURRENT MONTH	YEAR - TO - DATE	ANNUAL BUDGET	PERCENT OF BUDGET	(OVER), UNDER BUDGET
REVENUES:					
30010 - PROPERTY TAXES	\$ 52,445	\$ 2,107,798	\$ 2,155,659	97.78	\$ 47,861
32010 - PERS PROPERTY REPLACEMENT TAX	-	-	35,000	-	35,000
33000 - INTEREST INCOME	86	418	1,000	41.80	582
33110 - INTEREST-TAX REVENUE	104	155	-	-	(155)
35100 - FINES	44	326	7,000	4.66	6,674
35150 - PHOTOCOPY/MICROFORM/COPY/FAX	-	-	6,250	-	6,250
35510 - LOST AND PAID MATERIALS	-	-	500	-	500
35710 - NON RESIDENT FEES	-	-	2,400	-	2,400
35810 - BOOK SALES	-	(25)	-	-	25
36030 - MEMORIALS AND DONATIONS	-	50	-	-	(50)
36035 - DONATIONS SUMMER READING	-	-	1,200	-	1,200
36045 - DEVELOPER DONATIONS	-	-	200	-	200
38010 - PER CAPITA GRANT	-	37,405	37,405	100.00	-
39010 - OTHER INCOME	4,135	4,135	3,000	137.83	(1,135)
TOTAL REVENUES	\$ 56,814	\$ 2,150,262	\$ 2,249,614	95.58	\$ 99,352
EXPENDITURES:					
TOTAL EXPENDITURES	214,067	730,850	2,249,614	32.49	1,518,764
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ (157,253)	\$ 1,419,412	\$ -	63.09	\$ (1,419,412)
FUND BALANCE - JULY 1	-	733,211	-	-	(733,211)
FUND BALANCE - CURRENT	\$ (157,253)	\$ 2,152,623	\$ -	63.09	\$ (2,152,623)

WEST CHICAGO PUBLIC LIBRARY
COMBINED STATEMENT OF CASH DISBURSEMENTS COMPARED TO BUDGET
LIBRARY FUND
FOR THE ONE MONTH & PERIOD ENDED OCTOBER 31, 2020

	CURRENT MONTH	YEAR - TO - DATE	ANNUAL BUDGET	PERCENT OF BUDGET	(OVER), UNDER BUDGET
EXPENDITURES:					
<u>PERSONNEL:</u>					
41100 - SALARIES	\$ 134,275	\$ 399,116	\$ 1,208,045	33.04	\$ 808,929
41110 - INS-HEALTH, DENTAL, LIFE, FSA	11,905	49,683	167,000	29.75	117,317
41120 - FICA EXPENSE	9,863	29,242	93,000	31.44	63,758
41130 - UNEMPLOYMENT COMPENSATION	136	426	2,000	21.30	1,574
41140 - WORKERS COMPENSATION	38	2,464	4,800	51.33	2,336
TOTAL PERSONNEL	\$ 156,217	\$ 480,931	\$ 1,474,845	32.61	\$ 993,914
<u>ADMINISTRATIVE EXPENSES:</u>					
41310 - PROFESSIONAL DEVELOPMENT	\$ 250	\$ 4,290	\$ 14,000	30.64	\$ 9,710
41320 - TRAVEL	-	-	2,700	-	2,700
41330 - ASSOCIATION DUES	148	2,230	5,800	38.45	3,570
41332 - PAYROLL PROCESSING	527	1,735	5,500	31.55	3,765
41334 - OFFICE SUPPLIES GENERAL	757	3,313	6,000	55.22	2,687
41336 - OFFICE EQUIPMENT	1,738	8,170	20,700	39.47	12,530
41338 - POSTAGE	359	2,099	6,800	30.87	4,701
41342 - ADMINISTRATIVE MISC	203	218	1,800	12.11	1,582
41344 - SUPPLIES-FOOD	-	71	3,240	2.19	3,169
41346 - MATERIALS & RESOURCE RECOVERY	-	-	1,600	-	1,600
41348 - ACCESS SERVICE SUPPLIES	-	662	4,500	14.71	3,838
TOTAL ADMINISTRATIVE EXPENSES	\$ 3,982	\$ 22,788	\$ 72,640	31.37	49,852
<u>ADMINISTRATIVE TECHNOLOGY EXPENSES:</u>					
41400 - IT EQUIPMENT UPGRADES-STAFF	\$ -	\$ 1,137	\$ 1,929	58.94	\$ 792
41410 - SOFTWARE-STAFF	3,222	3,413	27,102	12.59	23,689
41415 - PHONE SYSTEM	120	480	1,440	33.33	960
41420 - TECHNOLOGY MANAGEMENT	5,308	20,654	62,400	33.10	41,746
41425 - WARRANTIES/EXTENDED CARE	1,260	1,260	2,960	42.57	1,700
TOTAL ADMINISTRATIVE TECHNOLOGY EXP	\$ 9,910	\$ 26,944	\$ 95,831	28.12	\$ 68,887

SEE ACCOUNTANTS' COMPILATION REPORT

WEST CHICAGO PUBLIC LIBRARY
COMBINED STATEMENT OF CASH DISBURSEMENTS COMPARED TO BUDGET
LIBRARY FUND
FOR THE ONE MONTH & PERIOD ENDED OCTOBER 31, 2020

LIBRARY MATERIALS-BOOKS:

42112 - REFERENCE-ELECTRONIC	\$ 1,333	\$ 34,747	\$ 44,695	77.74	\$ 9,948
42120 - BOOKS-ADULT	4,308	23,253	47,000	49.47	23,747
42122 - BOOKS-LITERACY	-	57	370	15.41	313
42130 - BOOKS-YOUNG ADULT	326	1,425	6,000	23.75	4,575
42140 - BOOKS-YOUTH	96	3,704	24,000	15.43	20,296
42170 - RBP/ILL BOOK REPLACEMENT	-	-	1,000	-	1,000

TOTAL LIBRARY MATERIALS-BOOKS	\$ 6,063	\$ 63,186	\$ 123,065	51.34	\$ 59,879
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LIBRARY MATERIALS-PERIODICALS:

42210 - PERIODICALS	\$ 6,352	\$ 6,590	\$ 14,000	47.07	\$ 7,410
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TOTAL LIBRARY MATERIALS-PERIODICALS	\$ 6,352	\$ 6,590	\$ 14,000	47.07	\$ 7,410
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LIBRARY MATERIALS-AUDIO VISUAL:

42320 - AV MATERIALS-ADULT	\$ 1,598	\$ 7,672	\$ 26,500	28.95	\$ 18,828
42330 - AV MATERIALS-YOUNG ADULT	-	537	3,000	17.90	2,463
42340 - AV MATERIALS-YOUTH	228	323	7,500	4.31	7,177

TOTAL LIBRARY MATERIALS- AUDIO VISUAL	\$ 1,826	\$ 8,532	\$ 37,000	23.06	\$ 28,468
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SEE ACCOUNTANTS' COMPILATION REPORT

WEST CHICAGO PUBLIC LIBRARY
COMBINED STATEMENT OF CASH DISBURSEMENTS COMPARED TO BUDGET
LIBRARY FUND
FOR THE ONE MONTH & PERIOD ENDED OCTOBER 31, 2020

TECHNOLOGY SERVICES:

42400 - LIBRARY CONSORTIUM	\$ 8,457	\$ 16,813	\$ 33,377	50.37	\$ 16,564
42405 - INTERNET SERVICES	523	2,102	6,360	33.05	4,258
42420 - SOFTWARE-PUBLIC	2,206	3,621	10,036	36.08	6,415
42445 - IT EQUIPMENT/UPGRADES-PUBLIC	704	2,968	31,325	9.47	28,357

TOTAL TECHNOLOGY SERVICES	\$ 11,890	\$ 25,504	\$ 81,098	31.45	\$ 55,594
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LIBRARY MATERIAL MAINTENANCE:

42500 - PROCESSING-TECHNICAL SERVICES	\$ 408	\$ 1,951	\$ 12,800	15.24	\$ 10,849
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TOTAL LIBRARY MATERIAL MAINTENANCE	\$ 408	\$ 1,951	\$ 12,800	15.24	\$ 10,849
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PROGRAMS:

44120 - PROGRAMS-ADULT	\$ 399	\$ 2,250	\$ 6,400	35.16	\$ 4,150
44130 - PROGRAMS-YOUNG ADULT	164	896	5,500	16.29	4,604
44135 - PROGRAMS-SUMMER READING	-	1,130	5,900	19.15	4,770
44140 - PROGRAMS-YOUTH	530	2,386	7,800	30.59	5,414
44145 - EVENTS AND OUTREACH	223	223	5,200	4.29	4,977

TOTAL PROGRAMS	\$ 1,316	\$ 6,885	\$ 30,800	22.35	\$ 23,915
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MARKETING & PROMOTIONS:

44210 - MARKETING	\$ 6	\$ 36	\$ 5,701	0.63	\$ 5,665
44215 - WEBSITE	-	180	550	32.73	370
44220 - PROMO MATERIALS-ADULT	213	213	1,500	14.20	1,287
44240 - PROMO MATERIALS-YOUTH	213	907	1,600	56.69	693
44245 - NEWSLETTER	975	975	15,600	6.25	14,625
44250 - SURVEYS	-	384	384	100.00	-

TOTAL MARKETING & PROMOTIONS	\$ 1,407	\$ 2,695	\$ 25,335	10.64	\$ 22,640
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SEE ACCOUNTANTS' COMPILATION REPORT

WEST CHICAGO PUBLIC LIBRARY
COMBINED STATEMENT OF CASH DISBURSEMENTS COMPARED TO BUDGET
LIBRARY FUND
FOR THE ONE MONTH & PERIOD ENDED OCTOBER 31, 2020

FACILITIES & OPERATIONS:

45110 - JANITORIAL SERVICE	\$ 1,268	\$ 1,268	\$ 12,000	10.57	\$ 10,732
45112 - SECURITY SERVICE	86	86	14,000	0.61	13,914
45115 - JANITORIAL SUPPLIES	5,211	9,701	6,000	161.68	(3,701)
45117 - SECURITY CAMERAS	-	-	5,500	-	5,500
45120 - SNOW REMOVAL	-	-	32,000	-	32,000
45130 - EXTERIOR LANDSCAPING	475	5,198	8,235	63.12	3,037
45140 - EXTERIOR R & M - OTHER	-	1,537	29,000	5.30	27,463
45150 - HVAC & R & M	1,022	4,088	25,000	16.35	20,912
45155 - GENERAL BLDG SERVICES	181	512	1,400	36.57	888
45160 - CONTRACT INSPECTION & MAINTENANCE	585	4,015	14,000	28.68	9,985
45165 - INTERIOR R & M - OTHER	611	10,169	18,000	56.49	7,831
TOTAL FACILITIES & OPERATIONS	\$ 9,439	\$ 36,574	\$ 165,135	22.15	\$ 128,561

UTILITIES:

45310 - UTILITIES-GAS	\$ 222	\$ 583	\$ 7,200	8.10	\$ 6,617
45320 - UTILITIES-ELECTRIC	1,859	8,128	22,000	36.95	13,872
45330 - UTILITIES-TELEPHONE	910	3,656	11,000	33.24	7,344
45340 - UTILITIES-WATER	653	764	3,600	21.22	2,836
45350 - UTILITIES-TRASH	77	303	1,600	18.94	1,297
TOTAL UTILITIES	\$ 3,721	\$ 13,434	\$ 45,400	29.59	\$ 31,966

PROFESSIONAL SERVICES:

45500 - INSURANCE	\$ -	\$ 17,255	\$ 17,708	97.44	\$ 453
45505 - AUDIT	-	1,500	17,557	8.54	16,057
45510 - LEGAL	-	720	12,600	5.71	11,880
45520 - ACCOUNTING	995	9,780	19,000	51.47	9,220
TOTAL PROFESSIONAL SERVICES	\$ 995	\$ 29,255	\$ 66,865	43.75	\$ 37,610

SEE ACCOUNTANTS' COMPILATION REPORT

WEST CHICAGO PUBLIC LIBRARY
COMBINED STATEMENT OF CASH DISBURSEMENTS COMPARED TO BUDGET
LIBRARY FUND
FOR THE ONE MONTH & PERIOD ENDED OCTOBER 31, 2020

LIBRARY BOARD EXPENSES:

45600 - CONFERENCE & TRAINING-BOARD	\$	-	\$	-	\$	500	-	\$	500
45605 - PROF SERVICES-SECRETARIAL		271		1,083		3,300		32.82	2,217
45610 - LEGAL NOTICES AND ADVERTISMNTS		<u>270</u>		<u>311</u>		<u>1,000</u>		<u>31.10</u>	<u>689</u>
 TOTAL LIBRARY BOARD EXPENSES	\$	<u>541</u>	\$	<u>1,394</u>	\$	<u>4,800</u>		<u>29.04</u>	\$ <u>3,406</u>

CAPITAL EQUIPMENT:

46500 - CAPITAL EQUIPMENT & BUILDING	\$	-	\$	-	\$	-	-	\$	-
46510 - CAPITAL PROJECTS-INTERIOR		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>	<u>-</u>
 TOTAL CAPITAL EQUIPMENT	\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>		<u>-</u>	\$ <u>-</u>

GRANT EXPENSES:

49600 - CENSUS 2020 GRANT EXP	\$	-	\$	4,186	\$	-	-	\$	(4,186)
49605 - GRANT EXP FAMILY LITERACY		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>	<u>-</u>
 TOTAL GRANT EPENSES	\$	<u>-</u>	\$	<u>4,186</u>	\$	<u>-</u>		<u>-</u>	\$ <u>(4,186)</u>

 TOTAL EXPENDITURES	\$	<u>214,067</u>	\$	<u>730,849</u>	\$	<u>2,249,614</u>		<u>32.49</u>	\$ <u>1,518,765</u>
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SEE ACCOUNTANTS' COMPILATION REPORT

**WEST CHICAGO PUBLIC LIBRARY
COMBINED STATEMENT OF ASSETS, LIABILITIES &
FUND EQUITY - SPECIAL REVENUE FUNDS
OCTOBER 31, 2020**

	<u>IMRF</u>	<u>TOTAL FUNDS</u>
<u>ASSETS</u>		
DUE (TO) FROM OTHER FUNDS	\$ 86,610	\$ 86,610
TOTAL ASSETS	<u>\$ 86,610</u>	<u>\$ 86,610</u>
 <u>LIABILITIES & FUND EQUITY</u>		
LIABILITIES:		
 FUND EQUITY:		
RESTRICTED	\$ 86,610	\$ 86,610
UNASSIGNED		
TOTAL FUND EQUITY	<u>\$ 86,610</u>	<u>\$ 86,610</u>
 TOTAL NET ASSETS	<u>\$ 86,610</u>	<u>\$ 86,610</u>

SEE ACCOUNTANTS' COMPILATION REPORT

WEST CHICAGO PUBLIC LIBRARY

STATEMENT OF CASH RECEIPTS & DISBURSEMENTS

SPECIAL REVENUE FUNDS FOR THE PERIOD ENDED OCTOBER 31, 2020

	ANNUAL BUDGET	IMRF	(OVER) UNDER BUDGET
REVENUES:			
30010 - PROPERTY TAXES	\$ 130,531	\$ 127,407	\$ 3,124
33000 - INTEREST INCOME	-	25	(25)
33110 - INTEREST-TAX REVENUE	-	9	(9)
TOTAL REVENUES	\$ 130,531	\$ 127,441	\$ 3,090
EXPENDITURES:			
92500 - IMRF EXPENSE	\$ 130,531	\$ 45,311	\$ 85,220
TOTAL EXPENDITURES	\$ 130,531	\$ 45,311	\$ 85,220
EXCESS REVENUES OVER, (UNDER) EXPENDITURES	\$ -	\$ 82,130	\$ (82,130)
FUND BALANCE - JULY 1	-	4,480	(4,480)
FUND BALANCE - CURRENT	\$ -	\$ 86,610	\$ (86,610)

WEST CHICAGO PUBLIC LIBRARY
STATEMENT OF ASSETS, LIABILITIES & FUND EQUITY
DEBT SERVICE FUND

OCTOBER 31, 2020

DEBT
SERVICE

ASSETS

LIABILITIES & FUND EQUITY

LIABILITIES:

FUND EQUITY:

WEST CHICAGO PUBLIC LIBRARY
STATEMENT OF CASH RECEIPTS & DISBURSEMENTS

DEBT SERVICE FUND
FOR THE PERIOD ENDED OCTOBER 31, 2020

ANNUAL
BUDGET

YEAR - TO -
DATE

REVENUES:

EXPENDITURES:

EXCESS REVENUES OVER,

WEST CHICAGO PUBLIC LIBRARY
STATEMENT OF ASSETS, LIABILITIES & FUND EQUITY
CAPITAL PROJECTS FUND
OCTOBER 31, 2020

	<u>CAPITAL PROJECTS</u>	<u>SPECIAL RESERVE</u>	<u>TOTAL</u>
<u>ASSETS</u>			
10500 - ILLINOIS FUNDS-GENERAL	\$ -	\$ 32,472	\$ 32,472
DUE (TO) FROM OTHER FUNDS	<u>-</u>	<u>29,881</u>	<u>29,881</u>
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 62,353</u>	<u>\$ 62,353</u>
 <u>LIABILITIES & FUND EQUITY</u>			
LIABILITIES:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 FUND EQUITY:			
COMMITTED	<u>\$ -</u>	<u>\$ 62,353</u>	<u>\$ 62,353</u>
TOTAL NET ASSETS	<u>\$ -</u>	<u>\$ 62,353</u>	<u>\$ 62,353</u>

WEST CHICAGO PUBLIC LIBRARY
STATEMENT OF CASH RECEIPTS & DISBURSEMENTS

CAPITAL PROJECTS FUND
FOR THE PERIOD ENDED OCTOBER 31, 2020

	<u>ANNUAL BUDGET</u>	<u>CAPITAL PROJECTS</u>	<u>SPECIAL RESERVE</u>	<u>TOTAL</u>
<u>REVENUES:</u>				
<u>EXPENDITURES:</u>				
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS REVENUES OVER,				
FUND BALANCE - JULY 1	-	-	62,353	62,353
FUND BALANCE - CURRENT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,353</u>	<u>\$ 62,353</u>

27 October 2020

TO: RAILS

FROM: Deirdre Brennan

SUBJECT: Reduction of Quarantine for items in RAILS delivery

RAILS staff have continued to monitor the updated information coming from the REALM study. The most recent results (Test 5 and the Literature Review) were released on October 14th. RAILS also continues to monitor the developing infection rates throughout our Illinois service area and guidance released by the Illinois Department of Public Health (IDPH) and other public health agencies.

The response of the literature review, as well as a recent review of the REALM data by qualified staff from the Oregon Department of Health via the Oregon State Library has led RAILS to determine that a shorter quarantine time for delivery materials is an appropriate response. After a careful review of this information, as well as our ongoing understanding of the most likely ways that the current iteration of the COVID-19 virus is transmitted, **RAILS is reducing the quarantine requirement for materials moving through delivery to 3 days (72 hours) effective Tuesday, October 27.**

The REALM literature review, which compared the results of the REALM study data with more than 500 scholarly articles that also study the COVID-19 virus, noted some important considerations for the information included in their study. As has been noted in other studies, the most likely way of transmitting COVID is through direct contact through people and through droplets passed between people. While there is a possibility of transmission through fomites, or infected objects, the risk is understood as considerably lower than person to person transmission. Other environmental conditions like air flow and quality, humidity, and temperature can also be a significant factor when it comes to how long the virus can survive on objects.

The most important tools for prevention and decontamination remain social distancing, hand washing and proper hygiene, mask and PPE usage, and when possible, fresh air and open spaces.

The Illinois State Library and State Archives have reached out to the Illinois Department of Public Health in hopes that they could help to issue guidance around the quarantine of library materials. They have not yet issued a response, but we are hopeful that some additional guidance could be offered in the future.

All of these factors played a part in RAILS' decision to move to a three day (72 hour) quarantine. This interpretation of the REALM results may differ from libraries' current practices, which are informed by local decisions about how best to protect their communities. Our recommendation when determining your own practice around handling and circulating materials safely is to continue to do so in consultation with local public health professionals and updated information as it becomes available.

Thank you for your continued attention and dedication to your library staff and communities during these times of uncertainty. We will continue to provide you with the best information and recommendations that we can.



THE LAW OFFICES OF

Peregrine, Stime, Newman, Ritzman & Bruckner, Ltd.

HARTMAN E. STIME (1927-1991)
ROY I. PEREGRINE
THOMAS M. NEWMAN
ROGER A. RITZMAN
MARK A. RITZMAN

November 2, 2020

LEVY ORDINANCE REMINDER

A. LIBRARY DISTRICTS

The deadline for passing your Levy Ordinance is
Tuesday, December 1, 2020
(the first Tuesday in December)

The deadline for filing your Levy Ordinance with the
County Clerk is Tuesday, December 29, 2020
(the last Tuesday in December)*

B. CITY/VILLAGE LIBRARIES

City Libraries and Village Libraries should confirm with City Officials/Village Officials
that all necessary Library financial information has been provided and that the City
Levy/Village Levy incorporates the Library Levy.

RAR:flh 11/2/20 \\Psnrb\sv3\psr_1\LIBRARYDIST\FORMS\Levy Reminder 2020.docx

* To avoid any problem with filing and County Clerk holiday schedules, we recommend filing at least one week before Tuesday, December 29, 2020.



OFFICE OF THE SECRETARY OF STATE

JESSE WHITE • Secretary of State

November 12, 2020

Mr. Benjamin Weseloh
West Chicago Public Library District
118 West Washington Street
West Chicago, IL 60185-2803

Dear Mr. Weseloh,

I am pleased to award the West Chicago Public Library District an FY2021 grant for \$500.00 in support of *Personal Protective Equipment (PPE) for Illinois Public Libraries*.

Thank you for your efforts to provide quality library services. Libraries remain the best and most reliable source Illinoisans have for information access and resource sharing while encouraging and supporting lifelong learning.

Congratulations on the success of your grant application, and best wishes for a successful project.

Sincerely,

A handwritten signature in cursive script that reads "Jesse White".

Jesse White, Secretary of State
and State Librarian

Jw:isl/ldg

Cc: Grant Project Number: 21-5190-PPE

Library Director Report

November 2020

FINANCIAL UPDATE

- ❖ Fiscal Year Elapsed = 33.3%
- ❖ Investment Funds (Illinois Funds Accounts)
 - GASB 54 Emergency Fund: \$500,618.62 (+ \$42.00)
 - New Building & Construction Fund: \$32,471.91 (+ \$2.72)
 - General (Corporate) Fund: \$69,770.06 (+ \$5.86)
- ❖ A draft of the audit was provided to the library on November 5. The audit was reviewed and the MD&A was drafted and submitted to Sikich for review on November 11. The MD&A is on the agenda for approval at this evening's meeting. The audit presentation by Sikich will take place at the January 25, 2021 board meeting.

PHYSICAL PLANT

- ❖ Facilities vendors that need to perform essential maintenance continue to be scheduled and perform the required maintenance including Anderson Elevator, Gehrke Water Treatment, Midwest Mechanical, and Orkin.
- ❖ PACE Systems was on-site 11/6 for the biennial cleaning and maintenance of the surveillance cameras inside and out
- ❖ First Security performed sprinkler testing for the fire suppression system
- ❖ Hartford completed a boiler inspection on 11/13 (no issues were noted)

LIBRARY CLOSURE AND COVID-19

- The library has been reopened for in-person services including computer use, copier, scanner, fax use; and grab and go browsing for a little over a month. A Covid-19 plan to guide the provision of services during the Covid-19 pandemic was created and endorsed by the Library Board at the October 2020 board meeting. Since the last board meeting, Covid-19 statistics have continued to rise very sharply. As a result, the library will suspend all in-person services until the Covid-19 positivity rate for West Chicago is below 8% for two weeks. As of the writing of this report, this marks the fourth week in a row (measured Sunday to Saturday) of greater than 8% positivity rate in West Chicago specifically. The weekly percentages are below:
 - 10/18/20 – 10/24/20: 13.58% (104 positive out of 766 tests)
 - 10/25/20 – 10/31/20: 12.28% (151 positive out of 1230 tests)
 - 11/1/20 – 11/7/20: 18.75% (210 positive out of 1230 tests)
 - 11/8/20 – 11/14/20: 16.00% (232 positive out of 1450 tests)

Library Director Report

November 2020

The Library will continue to monitor the statistics from the Illinois and DuPage Departments of Health and respond to that data and provide services according to the Library's Covid-19 plan. All planned programming for the foreseeable future will continue to be virtual. The number of Covid-19 cases in West Chicago is 2255 as of 11/19, which is 902 more since 10/22 (my last report); and it represents a 44.17% increase in cases during the month of November to date. The increase of Covid-19 cases during the month of October was 33.1%; September was 12.9%; August was 19.3%; July was 10.0%; and the month of June was 9.0%.

PERSONNEL

❖ The Library Director:

- Held weekly Managers' Advisory Meetings on 10/26, 11/2, 11/9, & 11/16.
- Met individually with each department manager and HR on 10/27 to discuss the Covid response, department concerns, and overall management issues.
- Met with Call One and Sikich representatives to discuss infrastructure needs and pricing for a cloud-based phone system, which would considerably help provide better service and communication with our patrons in a hybrid/remote environment. I am working with Sikich and considering a proposal for a cloud-based phone system from Call One.
- Met with the Public Relations Specialist on 11/5 to consider communications options that would help the library communicate better with the public in a more timely way.
- Met with United Way and the Executive Director of WeGo Together on 11/11 for a discussion about the calendar year 2021 Neighborhood Network Award.
- Attended the WeGo Together Financial Oversight Committee on 11/12.
- Attended a Zoom meeting of Western DuPage Library Directors on 11/13 to discuss library responses during the rapid spread of Covid-19.
- Held an All Staff meeting on 11/16 to inform staff of current Covid-19 statistics and the library's provision of services in accord with the library's Covid-19 Plan. This meeting also served as a check-in with all staff members and allowed them to voice concerns or issues they may have regarding the pandemic as it relates to their work; and also any successes or achievements that have been realized during the pandemic.
- Attended the WeGo Together Governance and Steering Committee meetings on 11/18

❖ Celebrating Staff Members:

- Michael Novy, *TECHNICAL SERVICES MANAGER* -- wrote the grant for *PPE Support for Illinois Libraries*. The award letter from Secretary of State Jesse White was received on 11/13 and confirmed the grant award of \$500 for PPE supplies. Congratulations Michael!

MISCELLANEOUS

- **Nominating petition packets, for the April 6, 2021 consolidated general election for Library Trustees, are available in hard copy at the library using curbside pickup or they can be downloaded from the Library's web site under the [2021 Consolidated Election](#) menu tab.**

Department Reports

October 2020

ADMINISTRATIVE SERVICES

** Separate attachment

ADULT SERVICES

Engagement:

- In October, the Adult Services staff created demos for social media and ran virtual programming for adults.

Social Media Posts: Adult Services staff developed 19 promotional spots, booklists and booktalks for social media in October.

Programs: A total of 104 attended Adult Services virtual programming in October.

Virtual Computer Classes: Adult Services staff worked to create virtual computer classes and had a total of 5 attend 2 virtual classes in October.

ADULT SERVICES: YOUNG ADULT

- In September, a total of 33 teens attended virtual programming.
- Young Adult Librarian, Jessica Banko has started virtual class visits at Lemman Middle school, her first visit was for 26 students.
- There was a total of 15 social media booktalks posts and Step by step craft videos for teens posted in October

CIRCULATION SERVICES

Circulation Statistics:

- 9,512 Total Items checked out, 44.11% decrease from October 2019.
- 2,845 Electronic materials checked out, 13.48% increase from October 2019.
- The total value of the materials checked out by our patrons was \$75,711.29 during October.

Patron Statistics:

- 35 New patrons added, 56.79% decrease from October 2019.
- 16,346 Card holders, 1.63% increase from October 2019. (Please read note)
- 54.52% of the district population have library cards, 0.87% increase from October 2019.

*Circulation Department is required to purge the patron file once a month to remove all patrons who had move outside West Chicago city boundaries. This is the reason the number of West Chicago card holders is lower than the previous month.

TECHNICAL SERVICES

Acquisitions:

- 2625 Items added to the collection.
 - 6 Replacements
 - 2 Donations
- 410 items ordered.
 - 6 Replacements ordered
- 304 items invoiced/received.
 - 37 Items received still in-process
 - 23 Items on-order
- 5 Items returned to vendor.

Withdrawals:

- 865 Items withdrawn from the collection.

Material Maintenance:

- 21 Items repaired in house.

Other Activities:

- 5498 Total materials handled.
- 284 Postage processed
 - 276 Delivered
 - 8 Mailed
- 347 Daily Health Questionnaires.
 - 310 Staff
 - 37 Vendors
- 124 Items moved from new shelf to regular collection.
- 155 Invoices processed.
- 148 Invoices archived.
- 74 Withdrawn books donated to Better World Books.

- 58 Books reused/sold
 - 16 Books recycled
 - Sales and Commission Data (see Miscellaneous)
- 53 Award titles updated.
- 42 Pre-cat records created.
- 41 Title transfers.

Miscellaneous

- 10/8 – Jaclyn Latham attended the *SWAN Acquisitions User Group*.
- 10/12 – Mike Novy attended the *SirsiDynix Libraries of Illinois (SLUI) Users Group*.
- 10/16 - Mike Novy viewed the webinar *Learn how the Indiana Historical Society uses CONTENTdm to manage new formats and collecting initiatives*
- Better World Books Sales and Commission Data

BWB Sales Summary	Gross Sales	Market Commission	Net Sales	NPLP Commission	Client Commission
January	120.63	25.68	94.95	4.75	14.24
February	87.45	16.66	70.79	3.54	10.62
March	78.33	14.97	63.35	2.91	9.22
April	76.62	14.03	62.59	2.83	9.05
May	81.74	17.08	64.66	3.21	9.51
June	23.59	4.68	18.91	1.03	2.28
July	5.11	0.95	4.16	0.21	0.59
August	210.41	40.28	170.13	8.58	25.27
September	182.52	42.47	140.05	7.00	20.82
October	50.68	9.86	40.82	2.04	5.93
Totals	\$ 917.08	\$ 186.66	\$ 730.41	\$ 36.10	\$ 107.53

- Cornelia Neltner Anthony and Frank D. Anthony Book Plate Collection.
 - 634 bookplates viewed via the Illinois Digital Archives
 - Top 3 bookplates viewed:
 - Institute of International Education
 - Creator: Charles R. Selkirk
 - Views: 14
 - Ada M. Hopson, tongues in trees
 - Creator: W. F. Hopson
 - Views: 8
 - Carlos M.a Castán
 - Creator: Unknown
 - Views: 5

YOUTH SERVICES

- **Engagement:** During the month of October, Youth Services provided 8 social media posts that included books lists and activities as well as these online programs with the following views:
 - Let's Read Together with Miss Nicole-584
 - Cuentos con Mireya-279
 - At Home with Miss Nicki-571
 - Wiggle Worms Storytime with Miss Kelli (Zoom program)-24
 - Friday Frights with Miss Kelli-607
 - Sugar Skulls/Calaveras de Azúcar with Miss Dominique-319
 - Youth Crafts with Miss Mireya-159
- **Kits for Curbside Pickup-**During the month of October, Youth Services started providing take home kits at curbside pickup which include books and activities for children to do on their own. We try to focus on things they can do away from a screen. We provided the following kits:
 - Birthday Club Kits - 19
 - Not So Spooky Halloween Bash - 5
 - Pumpkin Patch Reading Challenge - 85
 - Day of the Dead Kits- 65

ADMINISTRATIVE SERVICES

eNews: October 1 – 31:

Registration: Online Photo Management

- 10/28 successfully delivered to **4,889** subscribers
- Unique Opens: **933**
- Open Rate: **19%** (Industry avg. 20%)
- Unique Clicks: **47**
- Click Rate: **5%** (Industry avg. 7%)

Registration: Wiggle Worms

- 10/03 successfully delivered to **4,922** subscribers
- Unique Opens: **876**
- Open Rate: **18%** (Industry avg. 20%)
- Unique Clicks: **9**
- Click Rate: **1%** (Industry avg. 7%)

History of Women's Suffrage

- 10/31 successfully delivered to **4,910** subscribers
- Unique Opens: **836**
- Open Rate: **17%** (Industry avg. 20%)
- Unique Clicks: **14**
- Click Rate: **2%** (Industry avg. 7%)

Top Links Clicked:

- Grab and Go Guidelines Page - **72**
- Online Photo Management Registration Page - **43**
- Tea with Florence Nightingale Registration Page - **22**

Facebook: October 1 - 31

Total Post Reach: **20,584**

Total Post Engagements: **879**

Page Followers: **1,633**

Top Posts:

10/06 **ACT/SAT Practice Tests Promo**

Reach: **1,194**

Engagement: **18**

Views: **NA**

10/04 **College in the Time of Covid-19 Promo**

Reach: **1,036**

Engagement: **33**

Views: **NA**

10/15 **Gettin' Crafty: Watercolor Bookmarks Video**

Reach: **931**

Engagement: **35**

Views: **246**

Instagram: October 1 – 31

Page Followers: **304** (Last period: 295)

Top Posts:

10/12 **Women in History Promo**

Reach: **70**

Engagement: **4**

10/22 **Day of the Dead Kit Promo**

Reach: **52**

Engagement: **5**

10/22 **Day of the Dead Loteria Promo**

Reach: **50**

Engagement: **8**

Creative Corridor: October

- None due to Covid-19 limitations.

IT Report – October

Wireless Overview

We had 21875 connections in October.

October had 312 unique clients with an average of 35 clients per day and an average usage of 772.1 MB.

Website

Last month we had 7960 website visits.

The top 5 pages in October were

1. Yearbooks
2. eBooks & eAudiobooks
3. Updated Covid Plan
4. Grab and Go Service
5. Frequently Asked Questions



WEST CHICAGO PUBLIC LIBRARY DISTRICT

ORDINANCE NO.20-06

AN ORDINANCE PROVIDING FOR THE LEVYING AND ASSESSMENT OF TAXES BY THE WEST CHICAGO PUBLIC LIBRARY DISTRICT, DUPAGE COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JULY 1, 2020, AND ENDING JUNE 30, 2021

WHEREAS, on the 24th day of August 2020, an Ordinance entitled, "AN ORDINANCE PROVIDING FOR THE BUDGET AND APPROPRIATIONS OF THE WEST CHICAGO PUBLIC LIBRARY DISTRICT, DUPAGE COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JULY 1, 2020, AND ENDING JUNE 30, 2021" was duly passed and approved and the same has been published according to the law, there having been appropriated for the fiscal year beginning July 1, 2020 and ending June 30, 2021, the sum of \$4,386,000 for library purposes of the West Chicago Public Library District.

NOW, THEREFORE, BE IT ORDAINED by the Board of Library Trustees of the West Chicago Public Library District as follows:

SECTION 1: That the Board of Library Trustees of the West Chicago Public Library District, in accordance with the provisions of the statute in such case made and provided, have duly ascertained the amount of appropriations for all corporate purposes legally made to be in the amount of FOUR MILLION THREE HUNDRED EIGHTY-SIX THOUSAND DOLLARS (\$4,386,000) and do hereby determine that of that amount there shall be collected from this tax levy for the said year beginning July 1, 2020 and ending June 30, 2021, the sum of THREE MILLION FOUR HUNDRED THIRTY-THREE THOUSAND DOLLARS (\$3,433,000).

SECTION 2: The Budget and Appropriation Ordinance is incorporated by reference.

SECTION 3: That the purpose for which said appropriations and tax levy are made, and the sum or amounts appropriated to be collected and used for each purpose and amounts to be raised by tax levy and hereby ascertained to be as follows:

ACCOUNT	2020 APPROPRIATION	2020 LEVY
Salaries	1,500,000	1,450,000
Insurance-Health, Dental, Life	240,000	225,000
FICA	120,000	120,000
Unemployment Compensation	10,000	7,000
Worker's Compensation	10,000	8,000
Administrative Expenses	85,000	80,000
Administrative Technology Expense	185,000	180,000
Library Materials-Books	160,000	150,000
Library Materials-Periodicals	16,000	16,000
Library Materials-Audio Visual	45,000	40,000
Technology Services	200,000	200,000
Library Material Maintenance	25,000	25,000
Programs	50,000	45,000
Marketing & Promotions	75,000	60,000
Facilities & Operations	650,000	450,000
Utilities	95,000	70,000
Professional Services	120,000	110,000
Library Board Expenses	10,000	7,000
Capital Equipment Expenses	400,000	0
TOTAL LIBRARY FUND	\$ 3,996,000	3,243,000

The foregoing appropriations are hereby appropriated from the general property for corporate purposes. Said appropriations, less estimated amount receivable from other sources, are hereby levied from the tax for general corporate purposes.

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)

Illinois Municipal Retirement Fund Payments	190,000	190,000
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The foregoing appropriation is hereby appropriated from the proceeds of a special tax to pay the Library District's contribution to the Illinois Municipal Retirement Fund and is in addition to all other library district taxes as provided by law. Said appropriation is hereby levied from the proceeds of a special tax for Illinois Municipal Retirement Fund contributions in addition to all other library district taxes, as provided by law.

SPECIAL RESERVE FUND

Library Building, Equipment, Materials	200,000	0
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GENERAL OBLIGATION BOND FUND

General Obligation Bond Debt Service	0	0
--------------------------------------	----------	----------

NEW BUILDING CONSTRUCTION FUND

New Building Construction Fund	0	0
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SUMMARY

<u>Account</u>	<u>Account Appropriated</u>	
Total Library Fund	\$ 3,996,000	3,243,000
Illinois Municipal Retirement Fund	\$ 190,000	190,000
Special Reserve Fund	\$ 200,000	0
General Obligation Bond Fund	0	0
New Building Construction Fund	0	0
GRAND TOTAL	\$ 4,386,000	3,433,000

SECTION 4: That the Secretary is hereby directed to file a certified copy of this Ordinance with the County Clerk of DuPage County within the time specified by law.

SECTION 5: That this Ordinance shall be in full force and effect from and after its passage and approval as required by law.

ADOPTED this 23rd day of November, 2020, pursuant to a roll call vote as follows:

Members Voting Aye:

Members Voting Nay:

Members Absent:

APPROVED by me this 23rd day of November, 2020.

President, Board of Library Trustees
West Chicago Public Library District



WEST CHICAGO PUBLIC LIBRARY DISTRICT

“TRUTH IN TAXATION CERTIFICATE”

The undersigned President of the Board of Trustees of The West Chicago Public Library District hereby certifies that I am the presiding officer of The West Chicago Public Library District, and as such presiding officer, I hereby certify that the Ordinance Providing for the Levying and Assessment of Taxes by The West Chicago Public Library District, DuPage County, Illinois, for the Fiscal Year Beginning July 1, 2020 and Ending June 30, 2021, a copy of which is appended thereto, was adopted pursuant to, and is in all respects in compliance with the provisions of Section 4 through 7 of the “Truth in Taxation Act.”

Date

President, Board of Trustees
West Chicago Public Library District

Notary _____

Date _____

(Seal)



WEST CHICAGO PUBLIC LIBRARY DISTRICT

STATE OF ILLINOIS)
) SS
COUNTY OF DUPAGE)

SECRETARY'S CERTIFICATE

I, Diane Kelsey, do hereby certify that I am the duly appointed, qualified, and acting Secretary of the West Chicago Public Library District, DuPage County, Illinois.

I do further certify that the above and attached is a true and correct copy of an Ordinance entitled:

**AN ORDINANCE PROVIDING FOR THE LEVYING AND ASSESSMENT
OF TAXES BY THE WEST CHICAGO PUBLIC LIBRARY DISTRICT,
DUPAGE COUNTY, ILLINOIS, FOR THE FISCAL YEAR
BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021**

Passed by the Board of Trustees of the West Chicago Public Library District at a regular meeting of said Board of Trustees on the 26th day of November, 2018, and that said Ordinance was duly approved by the President of the Board of Trustees of the West Chicago Public Library District, including the Journal of Proceedings, Ordinances, and Resolutions.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the said West Chicago Public Library District, DuPage County, Illinois, this 23rd day of November, 2020.

Diane Kelsey, Secretary

Board of Library Trustees
West Chicago Public Library District

(Seal)

DRAFT

WEST CHICAGO PUBLIC LIBRARY DISTRICT SALARY SCHEDULE 1/1/2021-12/31/2021

Pay Grade	TITLE	MINIMUM	MIDPOINT	MAXIMUM
6	Library Director	SET BY BOARD	SET BY BOARD	SET BY BOARD
5	Adult Services Manager Youth Services Manager Human Resources Manager Circulation Services Manager Technical Services Manager	48,768 49,256	62,352 62,975	75,936 76,695
4	Adult Services Librarian Young Adult Librarian Youth Services Librarian Technical Services Librarian Information Technology Librarian Public Relations Specialist	38,039 41,177	50,831 52,718	63,622 64,258
3	Technical Services Assistant Adult Services Assistant Youth Services Assistant Administrative Assistant Bookkeeper Senior Circulation Clerk	16.26 17.60	20.45 21.25	24.64 24.89
2	Maintenance Assistant	15.24 16.50	18.91 19.65	22.58 22.80
1	Circulation Clerk	10.16 11.00	12.78 13.84	15.40 16.67

Exempt Employees

Hourly Employees

Grade and Title Approved by Board of Library Trustees: November 22, 2010.

Approved by Board of Library Trustees: February 28, 2011; November 26, 2012; February 25, 2013; April 28, 2014; June 23, 2014; January 26, 2015; March 23, 2015; April 26, 2017; May 22, 2017; February 26, 2018, May 28, 2019, November 25, 2019, Reviewed November 23, 2020



WEST CHICAGO PUBLIC LIBRARY DISTRICT

Resolution 20-04 **Transfer from within the Corporate Fund To the GASB 54 Fund**

Upon a motion duly made and seconded, the resolution that appears below was adopted by a vote of a majority of the Board of Library Trustees:

Resolved to transfer \$58,000 – from within the **Corporate Fund** to the **GASB 54 Fund**

1. GASB 54 \$58,000

Present:

Absent:

The Resolution was moved by Trustee _____,

seconded by Trustee _____.

The Board of Library Trustees Resolves:

1. To approve the transfer of **\$58,000** from within the **Corporate Fund** to the **GASB 54 Fund**

Ayes:

Nays:

Absent:

IN WITNESS THEREOF, I have affixed my name as Secretary of the Board of Library Trustees.

23rd of NOVEMBER 2020

Secretary



WEST CHICAGO PUBLIC LIBRARY DISTRICT

Resolution 20-05 **Transfer from within the Corporate Fund To the Special Reserve Fund**

Upon a motion duly made and seconded, the resolution that appears below was adopted by a vote of a majority of the Board of Library Trustees:

Resolved to transfer \$60,000 – from within the **Corporate Fund** to the **Special Reserve Fund**

1. Special Reserve \$60,000

Present:

Absent:

The Resolution was moved by Trustee _____, seconded by
Trustee _____.

The Board of Library Trustees Resolves:

1. To approve the transfer of \$60,000 from within the Corporate Fund to the Special Reserve Fund

Ayes:

Nays:

Absent:

IN WITNESS THEREOF, I have affixed my name as Secretary of the Board of Library Trustee.

23rd of NOVEMBER 2020

Secretary

WEST CHICAGO PUBLIC LIBRARY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2020

As the management of the West Chicago Public Library District (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the District's financial statements (beginning on page 4).

This discussion and analysis is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the District's financial activity, (3) identify changes in the District's financial position (its ability to address the next and subsequent year challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

USING THE FINANCIAL SECTION OF THIS ANNUAL REPORT

The District's financial statements present two kinds of statements, each with a different snapshot of the District's finances. The focus of the financial statements is on both the District as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year-to-year or government-to-government), and enhance the District's accountability.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. The focus of the Statement of Net Position presents information on all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the reported as net position. This statement combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

**WEST CHICAGO PUBLIC LIBRARY DISTRICT
WEST CHICAGO ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Government-Wide Financial Statements (Continued)

The Statement of Activities presents information showing how the District's net assets 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 the cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused compensated absences).

The government-wide financial statements (see pages 3-4) describe functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the District reflect the District's basic services, including materials collections, reference and readers' services, programming, interlibrary loan, and outreach services.

Fund Financial Statements

Traditional users of governmental financial statements will find the Fund Financial Statements (pages 5-8) to be more familiar. The focus of the presentation is on major funds rather than fund types. 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 District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are in one category: 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, unlike the government-wide financial statements, fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government'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 this comparison between governmental funds and governmental activities.

**WEST CHICAGO PUBLIC LIBRARY DISTRICT
WEST CHICAGO ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Fund Financial Statements (Continued)

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and statement of revenues, expenditures, and changes in fund balances for the General Fund and Special Reserve both of which are considered to be major funds. Individual fund data for the non-major governmental fund (IMRF) is provided in the combining statements.

The District adopts an annual budget for each of its governmental funds. A budgetary comparison statement has been provided elsewhere in this report to demonstrate compliance with the budget. The major governmental fund financial statements can be found on pages 33-36 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 9-27 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's progress in funding its obligation to provide benefits to its employees. Required supplementary information can be found on pages 28-32 of this report.

The schedule referred to earlier in connection with the non-major governmental fund is presented immediately following the budgetary information for the major government funds. This schedule can be found on page 37 of this report.

**WEST CHICAGO PUBLIC LIBRARY DISTRICT
WEST CHICAGO ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

GOVERNMENT-WIDE STATEMENTS

Net Position

The following table reflects the condensed Statement of Net Position.

**Table 1
Statement of Net Position
As of June 30, 2019, and June 30, 2020**

	<u><i>Governmental Activities</i></u>	
	<u>6/30/2019</u>	<u>6/30/2020</u>
Current and Other Assets	3,126,699	3,139,619
Capital Assets	1,582,590	1,607,469
Total Assets	4,709,289	4,747,088
Pension items - IMRF	571,244	290,760
Total Deferred Outflows of Resources	571,244	290,760
Total Assets/Deferred Outflows of Resources	5,280,533	5,037,848
Long-Term Liabilities	1,151,869	904,028
Other Liabilities	129,420	57,567
Total Liabilities	1,281,289	961,595
Deferred revenue-property taxes	2,239,214	2,288,642
)Pension items - IMRF	69,745	234,430
Total Deferred Inflows of Resources	2,308,959	2,523,072
Total Liabilities/Deferred Inflows of Resources	3,590,248	3,484,667
Net Position		
Net Investment in Capital Assets	1,582,590	1,607,469
Restricted for Specific Purpose	5,429	4,480
Unrestricted	102,266	(58,768)
Total Net Position	1,690,285	1,553,181

The District's combined net position decreased from \$1,690,285 to \$1,553,181 during 2020. The primary cause of this decrease is due to the decrease in the deferred outflows related to pension items related to IMRF. See the Statement of Net Position on page 3.

**WEST CHICAGO PUBLIC LIBRARY DISTRICT
WEST CHICAGO ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

GOVERNMENT-WIDE STATEMENTS (Continued)

Activities

The following table summarizes the revenue and expenses of the District's activities for 2019 and 2020:

**Table 2
Changes in Net Position
For the Fiscal Year Ended June 30, 2019 and June 30, 2020**

<u>Governmental Activities</u>			
		6/30/2019	6/30/2020
Revenues			
Program Revenues			
Charges for Services		121,833	21,095
Operating & Capital Grants		51,976	49,010
General Revenues			
Property Taxes		2,185,993	2,234,392
Replacement Taxes		39,530	43,271
Impact Fees		150	-
Investment Income		32,398	21,768
Miscellaneous		1,530	950
Total Revenues		2,433,410	2,370,486
Expenses			
Culture and Recreation		2,251,250	2,507,590
Total Expenses		2,251,250	2,507,590
Changes in Net Position		182,160	(137,104)
Total Net Position, JULY 1		1,508,125	1,690,285
Total Net Position, JUNE 30		1,690,285	1,553,181

**WEST CHICAGO PUBLIC LIBRARY DISTRICT
WEST CHICAGO ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

**2019-2020 FINANCIAL OVERVIEW
WEST CHICAGO PUBLIC LIBRARY DISTRICT**

INCOME SOURCES

Local Property Taxes	96%
Fines, Service Fees, Photocopies	1%
Grants, Gifts	2%
Interest	1%
Total Income:	2,370,486

EXPENSES BY CATEGORY

Salaries and Benefits	61.3
Materials, Electronic Resources	6.55
Maintenance and Utilities	6.80
Administration*	5.31
Automation	5.65
Public Programs, Printing	1.56
Depreciation	4.27
Total Expenses:	2,507,590

*Building insurance, audit, postage, professional fees, contractual services, contingency, etc.

Normal Impacts

Revenues

Effect of Tax Cap. The **2.2%** increase in the District's total tax extension (to **\$2,288,642**) was up from last year's increase of **2.3%** (to **\$2,239,214**). The District collected **99.08%** of the total tax extension in 2018. Taxes collected (unavailable revenue) year ended June 30, 2020 was **49.31%**, compared to unavailable revenue collected as of June 30, 2019 of **49.69%**.

**WEST CHICAGO PUBLIC LIBRARY DISTRICT
WEST CHICAGO ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Normal Impacts (Continued)

Revenues (Continued)

See **Note 4 (page 19)** for further information regarding Property Taxes.

Changing patterns in intergovernmental and grant revenue (both recurring and non-recurring). Certain recurring revenues (State Per Capita Grant, etc.) may experience significant changes periodically while non-recurring or one-time grants are less predictable and often distort their impact on year-to-year comparisons.

Market impacts on investment income. The District's investment portfolio is managed using a similar average maturity to most other governments. Market conditions may cause investment income to fluctuate. Most funds are invested in the Illinois Funds and Illinois Cash Sweep (ICS), which offers a competitive return, liquidity, and safety, requisites of the District's investment policy.

Expenses

Introduction of new programs. Within functional expense categories, individual programs may be added or deleted in order to meet the changing needs of the District.

Changes in authorized personnel. Changes in service demand may cause the District Board to increase or decrease staffing levels. Personnel costs are the District's most significant operating costs.

Salary increases (annual adjustments and merit). The ability to attract and retain quality personnel requires the District to strive to have competitive salary ranges and pay practices.

Inflation. While overall inflation has been reasonably modest, some of the District's functions and services may experience unusual commodity-specific increases.

Current-Year Impacts

Revenues

For the fiscal year ended June 30, 2020, total revenues for all funds was **\$2,370,486** as compared to **\$2,433,410** the previous year.

**WEST CHICAGO PUBLIC LIBRARY DISTRICT
WEST CHICAGO ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Current-Year Impacts (Continued)

Revenues (Continued)

Property taxes, the District's single largest revenue source, amounted to **\$2,234,392** or **90%** of the total revenue. This was an increase of **\$48,399** from the previous fiscal year.

The 2018 assessed valuation of the District increased **5.4%** to **\$754,452,221** and the 2019 assessed valuation of the District increased **4.9%** to **\$791,096,403**.

Total income from all sources was **\$2,245,745** in the General Fund, down **2.1%** from last year's **\$2,293,489** due mainly to decreases in revenues (see page 7). Charges for services, which include fines, photocopy fees, meeting room rental, non-resident card fees, and lost-materials fees, represent only **1.0%** of total income. Grants, gifts, and interest account for **2.0%** of income.

The District received income from the Per Capita Grant, and gifts, including **\$37,405** from the state Per Capita Grant.

Expenses

The District's expenses were **\$2,507,590** in 2020.

Total expenses of **\$2,507,590** are up **11.4%** from 2019 expenses of **\$2,251,250**. Expenses for salaries and benefits were down **5.3%**. Expenses for materials and electronic resources were down **1.0%**.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the West Chicago Public Library District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. As of June 30, 2020, the governmental funds (as presented on the balance sheet on page 5) had a combined fund balance of **\$793,410**. As of June 30, 2019, the governmental funds had a combined fund balance of **\$758,065**.

Fund Balance

The District has established fund balance reserve policies for its governmental funds. (See page 10-16 for significant accounting policies)

**WEST CHICAGO PUBLIC LIBRARY DISTRICT
WEST CHICAGO ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS (Continued)

**Table 3
General Fund Budgetary Highlights
For the Fiscal Year Ended June 30, 2020**

	Original and Final Budget	Actual
Revenues		
Intergovernmental	38,905	49,010
Taxes	2,153,484	2,154,101
Investment Income	20,000	20,589
Fines and Forfeits	10,000	6,975
Gifts and bequests	1,500	950
Other	11,000	14,120
Impact Fees	200	-
Total Revenues	2,235,089	2,245,745
Expenditures		
Library Materials	198,100	164,357
Administration	513,492	447,593
Personnel	1,452,905	1,389,877
Contractual	70,592	78,521
Capital outlay	-	-
Total Expenditures	2,235,089	2,080,348
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	165,397
OTHER FINANCING SOURCES (USES)		
Transfers (out)	-	(75,000)
Total other financing sources (uses)	-	(75,000)
Change in Fund Balance	-	90,397
Fund Balance, July 1		636,180
Fund Balance, June 30		726,577

**WEST CHICAGO PUBLIC LIBRARY DISTRICT
WEST CHICAGO ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Capital Assets

The following schedule reflects the District's capital asset balances as of June 30, 2020:

**Table 4
Capital Assets
As of June 30, 2020**

Governmental Activities

Capital Assets Not Being Depreciated	
Land	664,500
Construction in Progress	10,978
Total Capital Assets Not Being Depreciated	<u>675,478</u>
Capital Assets Being Depreciated	
Land improvements	69,187
Building and Building Improvements	3,522,088
Furniture and Equipment	<u>400,809</u>
Total Capital Assets Being Depreciated	<u>3,992,084</u>
Less Accumulated Depreciation for	
Land improvements	69,187
Buildings and Building Improvements	2,590,097
Furniture and Equipment	<u>400,809</u>
Total Accumulated Depreciation	<u>3,060,093</u>
Total Capital Assets Being Depreciated, Net	<u>931,991</u>
Governmental Activities Capital Assets, Net	<u><u>1,607,469</u></u>

At year-end, the District's investment in capital assets (net of accumulated depreciation) for its governmental-type activities was **\$1,607,469**. See Note 3 (pages 18-19) for further information regarding capital assets.

**WEST CHICAGO PUBLIC LIBRARY DISTRICT
WEST CHICAGO ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Long-Term Debt

The table below summarizes the District's outstanding long-term debt (per note #5 page 19):

**Table 5
Long-Term Debt
Balances As of June 30, 2020**

Accrued Compensated Absences Payable	45,747
Net Pension Liability	775,441
Total Postemployment Benefits Liability	<u>82,840</u>
Total Long-Term Liabilities	<u>904,028</u>

The net pension liability for the District's participation in IMRF is required to be reported on the government wide financial statements based on GASB Statement No. 68.

Other postemployment benefits (per note #10 pages 25-28) provided by the District are health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The activity of the plan is reported in the District's governmental activities in accordance with GASB Statement No. 75.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens with a general overview of the District's finances and to demonstrate accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Benjamin R. Weseloh, Library Director, West Chicago Public Library District, 118 West Washington Street, West Chicago, IL 60185.