



**McHenry Public Library District  
Board of Library Trustees Regular Meeting**

**Tuesday, February 26, 2019  
Library Meeting Room, #135 (main floor)**

**Agenda**

**I. CALL TO ORDER – Bradley Schubert, President**

**II. ROLL CALL – Monica Leccese, Secretary**

**III. PLEDGE OF ALLEGIANCE**

**IV. CORRECTIONS OR ADDITIONS TO THE AGENDA**

**V. PUBLIC COMMENT AND RECOGNITION OF VISITORS**

**VI. CONSENT AGENDA FOR THIS MEETING (Action)**

**SECRETARY'S REPORT – Monica Leccese, Secretary**  
Minutes of the January 15, 2019, Regular Meeting  
Minutes of the January 15, 2019, Executive Session Meeting

**TREASURER'S REPORT – Delphine Grala, Treasurer**

- Monthly Financial Statements and Interim Check Report through January 31, 2019 and Invoice Reports for January/February 2019
- Additional Invoices (distributed night of meeting)
- Petty Cash and Credit Card Reports

**VII. COMMUNICATIONS**

- B. Edminster to Ms. Minna Rae Friedman—Thank you for donation in memory of Darnell Jones
- B. Edminster to Ms. Michelle Cox—Thank you for donation in memory of Darnell Jones
- B. Edminster to John and Patricia Villard—Thank you for donation in memory of Darnell Jones
- B. Edminster to Cynthia Locke—Notice of donations made in memory of her brother Darnell Jones

**VIII. LIBRARIAN'S REPORT**

**IX. EXECUTIVE SESSION**

To discuss the appointment, employment, compensation, discipline, performance or dismissal of specific employees of the public body as well as discussing specific contractual matters of vendors in compliance with the Open Meetings Act 5 ILCS 120/2 section 2(c)(1).

**X. OLD BUSINESS**



1. None

**XI. NEW BUSINESS**

1. Approval of Employee Illness Reporting Policy/related form **(Discussion/Approval)**
2. Acceptance of consulting contract for strategic planning. **(Discussion/Approval)**
3. Discussion of Strategic plan date (4/27) agenda outline/content **(Discussion)**
4. Acceptance of the FY 2017/18 Audit **(Approval)**
5. Approval of ALA's Library Bill of Rights (changes #7, amended 1/29/2019) **(Approval)**

**XII. ANY AND ALL OTHER BUSINESS THAT MAY PROPERLY COME BEFORE THE BOARD**

**XIII. ADJOURNMENT**

The McHenry Public Library District makes board meetings accessible to people with physical disabilities under ADA requirements. Any person with a physical disability may contact the MPLD at 815-385-0036 within 4 hours of any meeting date to request special access to the meeting.

**MINUTES**  
**MC HENRY PUBLIC LIBRARY DISTRICT**  
**BOARD OF LIBRARY TRUSTEES**  
**REGULAR MEETING**

**Date:** January 15, 2019

**Time:** 7:00 P.M.

**Location:** Library Board Meeting Room

**I. Call to Order:**

President Schubert called the meeting to order at 7:02 p.m.

**II. Roll Call:**

Roll was called and a quorum was established.

**Members Present:** Margaret Carey (arrived 7:59 p.m.), Jackie Fogleman, Delphine Grala, Monica Leccese, Charles Reilly, Bradley Schubert, Jill Stone

**Members Absent:** None

**Also Present:** James Scholtz, Executive Director, McHenry Public Library  
Bill Edminster, Assistant Director, McHenry Public Library  
Shane Claucherty, Building Manager, McHenry Public Library  
Lesley Jakacki, Head of Youth Services, McHenry Public Library  
Kathy Lambert, PR Manager, McHenry Public Library  
Sue Yazel, HR Generalist, McHenry Public Library

**III. Pledge of Allegiance**

**IV. Corrections or Additions to the Agenda**

Scholtz asked to introduce Claucherty during the Public Comment section and let him tell the Board about himself.

**V. Public Comment and Recognition of Visitors**

Claucherty told the Board about his background before being called away to deal with a building issue. Edminster talked about the Building Services to-do list that had been handed out to the Board. Scholtz needs to oversee Building Services' projects more than is the case with other departments because they can budget more.

**VI. Consent Agenda for this meeting**

**Secretary's Report – Monica Leccese, Secretary**

Minutes of the December 11, 2018 Special Board Meeting

**Treasurer's Report – Delphine Grala, Treasurer**

Monthly Financial Statements and Interim Check Report through

December 31, 2018 and Invoice Reports for December 2018/January 2019

Additional Invoices (distributed night of meeting)

#### Petty Cash and Credit Card Reports

Grala reviewed the Treasurer's Report. She explained that some pages in the financials had been copied out of order causing some confusion. She arranged with the Business Manager for headers or footers to be used in the future in order to distinguish the parts of the financials.

She questioned Scholtz about line 8245-100 being over budget and he responded that the library had to make a larger purchase of copiers than anticipated. He also explained that the Insurance budget line 8940-100 would be over budget but that the Payroll Expenses line 8410-100 would be under budget and they would balance each other out. This was because of the move to TriNet from ProData and Blue Cross Blue Shield, which did not work out.

Leccese asked about a check coded as salary that seemed unusual to her. Yazel explained that when we returned to ProData, they processed a salary direct deposit to an account that closed while we were using TriNet. The check was not accepted so the money from the check needed to be paid to the employee as salary.

Stone moved and Reilly seconded a motion to approve the minutes of the regular meeting for December 11, 2018, the monthly financial statements for the fiscal year through December 11, 2018, the Invoice Reports for December 2018/January 2019, and payment of the invoices.

Ayes: Fogleman, Grala, Leccese, Reilly, Schubert, Stone

Nays: None

Abstain: None

Absent: Carey

Motion Passed

#### **VII. Communications**

- Illinois Public Library Per Capita and Equalization Aid Grant Application for 2019
- Illinois Public Library Per Capita Grant Expenditures Report for 2017

Edminster reviewed the Per Capita Grant Application. He told the Board about the requirements for the next Per Capita Grant. Edminster thanked Jakacki for her help doing the application.

#### **VIII. Librarian's Report**

Introduce new Building Services Manager; show State of Library Statistical PowerPoint; present YS program video.

The Board reviewed the Librarian's Report

- After responding to a building problem that called him away during the Public Comment section of the meeting, Claucherty resumed telling the Board about himself, saying he'd been raised in a military family and surrounded by tradesmen. He touched on the Building Services to-do list that had been distributed earlier in the meeting and talked about the changes in staffing in his department. One of his projects will be remodeling the Storytime Room to an Early Literacy Center, so Jakacki told the Board about that project. Since all Youth programs are now being held in the Meeting Rooms, the Storytime Room has been underused for a while, which gave Youth Services an opportunity to create a place where playful learning to develop pre-literacy skills could go on.

- Yazel asked Scholtz to explain the purchase of an additional truck. She was concerned that staff might view the purchase of several recent large ticket items as a potential threat to salary increases. Scholtz explained that when we relied on the City of McHenry or a business for snowplowing, we were at their mercy for the quality and the timing of the work. We purchased a used truck in 2009 and could be “masters of our own destiny.” The older truck, which was a 2001 model, had paid for itself by now, and could not be traded in. It would be useful to have two trucks that two staff members could use at the same time, one a new one with more power for heavy snowfall and an older one to clean up where less power was needed. We got a very good deal and coincidentally the old truck needed a repair a day after we picked up the new one and was unavailable for a day or two. Staff can be reassured that all the large ticket items were in the budget and could have no effect on salaries or salary increases.
- Scholtz distributed notifications about property tax appeals for properties over \$100,000 that he had received. He explained that he had received many more than usual. The school boards pay lawyers to fight the tax appeals but the courts usually uphold the appeals. The Board decided in the past not to spend money on fighting the appeals and the current Board reaffirmed that decision.
- Scholtz presented a Power Point presentation on the state of the library that he had given to the staff at the most recent staff in-service. Scholtz said that he felt that the statistics on library attendance don’t give the whole story since it doesn’t show online usage through the website for e-media and database use.
- Scholtz said that he was investigating having a coffee shop in the library. There was interest from the local Starbucks and Panera managers but the managers at a corporate level need to make the decision.
- Lambert said that the Polaris system collects demographic data that can be used to target segments of the cardholding population for emails about resources and programs.
- Scholtz showed a video on “A Day in the Life of Youth Services” to the Board.

#### **IX. Executive Session**

To discuss the appointment, employment, compensation, discipline, performance or dismissal of specific employees of the public body in compliance with the Open Meetings Act 5 ILCS 120/2 section 2(c)(1).

Grala moved and Stone seconded a motion to go into executive session at 9:12 p.m. to discuss the appointment, employment, compensation, discipline, performance or dismissal of specific employees of the public body in compliance with the Open Meetings Act 5 ILCS 120/2 section 2(c)(1).

Ayes: Carey, Fogleman, Grala, Leccese, Reilly, Schubert, Stone

Nays: None

Abstain: None

Absent: None

Motion Passed

The Board took no action in Executive Session.

Reilly moved and Leccese seconded a motion to come out of executive session at 10:01 p.m.

Ayes: Carey, Fogleman, Grala, Leccese, Reilly, Schubert, Stone

Nays: None

Abstain: None

Absent: None

Motion Passed

**X. Old Business**

- None

**XI. New Business**

- Reference/Reader's Advisor policy (Discussion/Approval)

Edminster reviewed the Reference and Reader's Advisory Policy for the Board.

Leccese moved and Grala seconded a motion to approve the Reference and Reader's Advisory Policy

Ayes: Carey, Fogleman, Grala, Leccese, Reilly, Schubert, Stone

Nays: None

Abstain: None

Absent: None

Motion Passed

- Review of Trustee Handbook (for FY2018-19 Per Capita)

The Board tabled this until the next meeting.

- Discussion about Strategic plan/planning and Succession planning; decisions on date of meeting/venue/presenter possible (Discussion/Approval)

Scholtz will meet with Sarah Armstrong Keister, a consultant with strategic planning experience. He has been researching other library's plans and has found a plan structure that he likes. He is also researching sites to hold the planning session. Stone suggested a site in Lake Geneva, WI that was used by groups she's been part of. The Board discussed dates for a session and April 27, 2019 had the fewest conflicts.

- CE presentation by J. Scholtz on topic of "Serving the Public – Access by Special Needs Persons and Diversity Training" (to meet requirements of FY2018-19 Per Capita Grant (2 of 3 sessions)

The Board tabled this until the next meeting.

**XII. Any and All Other Business That May Properly Come Before the Board**

Schubert requested that the Board reschedule its next meeting. Board members will sign the checks on February 19, 2019 but the next meeting will be on February 26, 2019.

**XIII. Adjournment**

Carey moved and Grala seconded a motion to adjourn the meeting at 10:03 p.m.

Ayes: Carey, Fogleman, Grala, Leccese, Reilly, Schubert, Stone

Nays: None

Abstain: None

Absent: None

Motion Passed

**Respectfully Submitted,**

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**Monica Leccese, Secretary**

**EXECUTIVE SESSION MINUTES**  
**MCHENRY PUBLIC LIBRARY DISTRICT**  
**BOARD OF LIBRARY TRUSTEES**

**Date:** January 15, 2019

**Time:** 9:12 p.m.

**Location:** Library Board Meeting Room

**Members Present:** Margaret Carey, Jackie Fogleman, Delphine Grala, Monica Leccese, Charles Reilly, Bradley Schubert, Jill Stone

**Members Absent:** None

During Executive Session, the Board discussed the appointment, employment, compensation, discipline, performance or dismissal of specific employees of the public body in compliance with the Open Meetings Act 5 ILCS 120/2 section 2(c)(1).

No action was taken during Executive Session.

The Executive Session ended at 10:01 p.m.

Respectfully Submitted,

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Monica Leccese, Secretary



**MCHENRY PUBLIC LIBRARY DISTRICT**

**COMPILED FINANCIAL STATEMENTS**

**January 31, 2019**

**McHenry Public Library District**  
**Balance Sheet**  
As of January 31, 2019

1:19 PM  
02/11/2019  
Cash Basis  
Jan 31, 19

**ASSETS**

**Current Assets**

**Checking/Savings**

|   |                     |
|---|---------------------|
| 1060 · First Midwest Bank-Money Market              |                     |
| 1060100 · MM - General - First Midwest              | 574,005.75          |
| 1060200 · MM - Spec Reserve-First Midwest           | 1,458,431.28        |
| 1060300 · MM - Grant & Gift-First Midwest           | 453,038.04          |
| <b>Total 1060 · First Midwest Bank-Money Market</b> | <b>2,485,475.07</b> |
| 1070100 · HSA/Building - First Midwest              | 230,070.15          |
| 1615100 · General Account - First Midwest           | 67,796.01           |
| 1625100 · Payroll Account - First Midwest           | 93,780.94           |
| 1635100 · Imprest Account - First Midwest           | 2,439.51            |
| 1045100 · PROPAY                                    | 5,382.56            |

**Total Checking/Savings** 2,884,944.24

**Other Current Assets**

|                                 |            |
|---------------------------------|------------|
| 1005100 · Petty Cash            | 800.00     |
| 1500200 · Due from General Fund | 550,000.00 |

**Total Other Current Assets** 550,800.00

**Total Current Assets** 3,435,744.24

**TOTAL ASSETS** 3,435,744.24

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Other Current Liabilities**

|                                       |            |
|---------------------------------------|------------|
| 2500100 · Due to Special Reserve Fund | 550,000.00 |
|---------------------------------------|------------|

**Total Other Current Liabilities** 550,000.00

**Total Current Liabilities** 550,000.00

**Total Liabilities** 550,000.00

**Equity**

|  |              |
|--|--------------|
| 3010100 · Fund Balance - General         | 1,361,167.56 |
| 3010200 · Fund Balance - Special Reserve | 1,807,615.80 |
| 3010300 · Fund Balance - Grants & Gifts  | 417,289.60   |
| Net Income                               | (700,328.72) |

**Total Equity** 2,885,744.24

**TOTAL LIABILITIES & EQUITY** 3,435,744.24

McHenry Public Library District  
Statement of Revenues and Expenditures  
January 2019

|   | Jan 19          |
|---|-----------------|
| <b>Income</b>                             |                 |
| 6030100 · Interest Income - General       | 27.23           |
| 6030200 · Interest Income - Spec Reserve  | 48.02           |
| 6030300 · Interest Income - Grant & Gifts | 14.92           |
| 6040100 · Nonresident/Enhanced Cards      | 207.55          |
| 6050100 · Fines                           | 836.73          |
| 6055100 · Referral/Collection Fees        | 10.00           |
| 6060100 · Photocopier & Fax Income        | 2,614.02        |
| 6070300 · General Fund Gifts              | 110.34          |
| 6105100 · Cobra/Retiree Insurance Pmts    | 6.72            |
| 6120100 · Meeting Room Fees               | 95.00           |
| 6130100 · Misc Incom -General(Sales/Fees) | 20.00           |
| 6150100 · Lost & Damged Materials         | 539.32          |
| <b>Total Income</b>                       | <b>4,529.85</b> |
| <b>Gross Profit</b>                       | <b>4,529.85</b> |
| <b>Expense</b>                            |                 |
| 8010100 · Adult Books                     | 5,411.02        |
| 8020100 · Youth Books                     | 2,734.22        |
| 8025100 · Professional Resources          | 1,245.00        |
| 8030100 · Magazines & Newspapers          | 16.90           |
| 8040300 · Operating Fund Gifts            | 45.76           |
| 8050100 · Adult AV Materials              | 1,334.37        |
| 8060100 · Youth AV Materials              | 964.04          |
| 8080100 · Video Games                     | 280.00          |
| 8090100 · eBook & eMagazine Services      | 1,786.48        |
| 8095100 · Electronic Subscriptions        | 29,755.43       |
| 8110100 · Bank Service Charges            | 43.87           |
| 8120100 · Library Supplies                | 341.55          |
| 8130100 · Tech Services Supplies          | 16,903.90       |
| 8135100 · Bindery                         | 170.80          |
| 8140100 · Adult Programs & Supplies       | 864.94          |
| 8145100 · Circulation Supplies            | 248.13          |
| 8147100 · Summer Reading Club             | 150.00          |
| 8150100 · Youth Programs & Supplies       | 1,121.90        |
| 8245100 · Comp/OfcEqp/CopierRepairs/Contr | 1,501.53        |
| 8310100 · CCS & Polaris Expenses          | 6,615.36        |
| 8320100 · Network Expenses                | 377.50          |
| 8410100 · Payroll Exp, Acctg & Audit Serv | 726.75          |
| 8540100 · Postage                         | 1,682.80        |
| 8630100 · Telephone & Internet Services   | 90.63           |
| 8640100 · Water & Sewer                   | 476.80          |
| 8720100 · Building/Auto Insurance         | 3,849.26        |
| 8740100 · Building & Grounds              | 4,376.27        |
| 8760100 · Hospitality                     | 943.49          |
| 8795100 · Miscellaneous (FH)              | 173.90          |

4:35 PM  
02/07/19  
Cash Basis

McHenry Public Library District  
Statement of Revenues and Expenditures  
January 2019

|   | Jan 19       |
|---|--------------|
| 8800300 · Per Capita Grant expense for FY       |              |
| 8800311 · Adult Materials - PER CAPITA          | 224.05       |
| 8800333 · Computer Equipment - PER CAPITA       | 75.56        |
| Total 8800300 · Per Capita Grant expense for FY | 299.61       |
| 8910100 · Salaries                              | 133,754.55   |
| 8920100 · FICA/Medicare                         | 9,891.39     |
| 8930100 · IMRF                                  | 26,549.73    |
| 8940100 · Health & Life Insurance               | 32,918.92    |
| 8970100 · Travel                                | 1,512.57     |
| 9060100 · Library Furnishings                   | 35.76        |
| 9070100 · Library Equipment                     | 5,670.83     |
| 9090100 · Additional Capital Projects           | 19,759.00    |
| Total Expense                                   | 314,624.96   |
| Net Income                                      | (310,095.11) |

## Statement of Revenues and Expenditures by Class

02/19/2019

July 2018 through January 2019

Cash Basis

|   | 100 General Fund    | 200 Special Reserve Fund | 300 Grant and Gift Fund | TOTAL               |
|---|---------------------|--------------------------|-------------------------|---------------------|
| <b>Income</b>                             |                     |                          |                         |                     |
| 6010100 • Property Taxes                  | 1,474,320.09        | 0.00                     | 0.00                    | 1,474,320.09        |
| 6030100 • Interest Income - General       | 272.12              | 0.00                     | 0.00                    | 272.12              |
| 6030200 • Interest Income - Spec Reserve  | 0.00                | 346.53                   | 0.00                    | 346.53              |
| 6030300 • Interest Income - Grant & Gifts | 0.00                | 0.00                     | 105.45                  | 105.45              |
| 6035100 • Dividends                       | 105.00              | 0.00                     | 0.00                    | 105.00              |
| 6040100 • Nonresident/Enhanced Cards      | 821.77              | 0.00                     | 0.00                    | 821.77              |
| 6050100 • Fines                           | 9,233.07            | 0.00                     | 0.00                    | 9,233.07            |
| 6060100 • Photocopier & Fax Income        | 10,301.74           | 0.00                     | 0.00                    | 10,301.74           |
| 6070300 • General Fund Gifts              | 0.00                | 0.00                     | 6,660.87                | 6,660.87            |
| 6090100 • Annexation Impact Fees          | 12,560.00           | 0.00                     | 0.00                    | 12,560.00           |
| 6105100 • Cobra/Retiree Insurance Pmts    | 4,209.08            | 0.00                     | 0.00                    | 4,209.08            |
| 6110100 • Program Fees/Misc Fees          | 180.00              | 0.00                     | 0.00                    | 180.00              |
| 6120100 • Meeting Room Fees               | 466.00              | 0.00                     | 0.00                    | 466.00              |
| 6130100 • Misc Incom -General(Sales/Fees) | 1,937.20            | 0.00                     | 0.00                    | 1,937.20            |
| 6150100 • Lost & Damged Materials         | 3,523.51            | 0.00                     | 0.00                    | 3,523.51            |
| 6170300 • Per Capita Grant                | 0.00                | 0.00                     | 52,528.75               | 52,528.75           |
| <b>Total Income</b>                       | <b>1,517,929.58</b> | <b>346.53</b>            | <b>59,295.07</b>        | <b>1,577,571.18</b> |
| <b>Gross Profit</b>                       | <b>1,517,929.58</b> | <b>346.53</b>            | <b>59,295.07</b>        | <b>1,577,571.18</b> |
| <b>Expense</b>                            |                     |                          |                         |                     |
| 8010100 • Adult Books                     | 31,505.47           | 0.00                     | 0.00                    | 31,505.47           |
| 8020100 • Youth Books                     | 22,117.46           | 0.00                     | 0.00                    | 22,117.46           |
| 8025100 • Professional Resources          | 6,176.07            | 0.00                     | 0.00                    | 6,176.07            |
| 8030100 • Magazines & Newspapers          | 12,229.76           | 0.00                     | 0.00                    | 12,229.76           |
| 8040300 • Operating Fund Gifts            | 0.00                | 0.00                     | 13,079.91               | 13,079.91           |
| 8050100 • Adult AV Materials              | 19,043.52           | 0.00                     | 0.00                    | 19,043.52           |
| 8060100 • Youth AV Materials              | 4,912.32            | 0.00                     | 0.00                    | 4,912.32            |
| 8080100 • Video Games                     | 10,284.00           | 0.00                     | 0.00                    | 10,284.00           |
| 8090100 • eBook & eMagazine Services      | 29,219.72           | 0.00                     | 0.00                    | 29,219.72           |
| 8095100 • Electronic Subscriptions        | 57,512.57           | 0.00                     | 0.00                    | 57,512.57           |
| 8110100 • Bank Service Charges            | 245.74              | 0.00                     | 0.00                    | 245.74              |
| 8120100 • Library Supplies                | 4,612.04            | 0.00                     | 0.00                    | 4,612.04            |
| 8130100 • Tech Services Supplies          | 35,703.75           | 0.00                     | 0.00                    | 35,703.75           |
| 8135100 • Bindery                         | 170.80              | 0.00                     | 0.00                    | 170.80              |
| 8140100 • Adult Programs & Supplies       | 8,795.19            | 0.00                     | 0.00                    | 8,795.19            |
| 8145100 • Circulation Supplies            | 865.79              | 0.00                     | 0.00                    | 865.79              |
| 8147100 • Summer Reading Club             | 2,288.49            | 0.00                     | 0.00                    | 2,288.49            |
| 8150100 • Youth Programs & Supplies       | 13,975.44           | 0.00                     | 0.00                    | 13,975.44           |
| 8245100 • Comp/OfcEqp/CopierRepairs/Contr | 130,174.95          | 0.00                     | 0.00                    | 130,174.95          |
| 8260100 • Misc Contracted Services        | 145.00              | 0.00                     | 0.00                    | 145.00              |
| 8270100 • Finance/Late Fee Charges        | 96.74               | 0.00                     | 0.00                    | 96.74               |
| 8310100 • CCS & Polaris Expenses          | 46,308.52           | 0.00                     | 0.00                    | 46,308.52           |
| 8320100 • Network Expenses                | 16,873.24           | 0.00                     | 0.00                    | 16,873.24           |
| 8410100 • Payroll Exp, Acctg & Audit Serv | 6,639.25            | 0.00                     | 0.00                    | 6,639.25            |
| 8420100 • Legal Services                  | 2,937.50            | 0.00                     | 0.00                    | 2,937.50            |
| 8430100 • Automation & Misc Consultants   | 600.00              | 0.00                     | 0.00                    | 600.00              |
| 8440100 • In Service Honorarium           | 209.46              | 0.00                     | 0.00                    | 209.46              |
| 8445100 • Payroll Processor Fees          | 13,783.24           | 0.00                     | 0.00                    | 13,783.24           |
| 8510100 • Printing                        | 15,882.47           | 0.00                     | 0.00                    | 15,882.47           |
| 8540100 • Postage                         | 6,420.13            | 0.00                     | 0.00                    | 6,420.13            |
| 8550100 • Public Relations/Promotions     | 4,233.92            | 0.00                     | 0.00                    | 4,233.92            |
| 8610100 • Electricity                     | 10,298.14           | 0.00                     | 0.00                    | 10,298.14           |
| 8620100 • Gas                             | 910.46              | 0.00                     | 0.00                    | 910.46              |
| 8630100 • Telephone & Internet Services   | 4,065.00            | 0.00                     | 0.00                    | 4,065.00            |
| 8640100 • Water & Sewer                   | 3,612.04            | 0.00                     | 0.00                    | 3,612.04            |
| 8720100 • Building/Auto Insurance         | 19,723.26           | 0.00                     | 0.00                    | 19,723.26           |

|   | 100 General Fund    | 200 Special<br>Reserve Fund | 300 Grant and Gift<br>Fund | TOTAL               |
|---|---------------------|-----------------------------|----------------------------|---------------------|
| 8730100 · Bonding & Officers Liability    | 3,960.00            | 0.00                        | 0.00                       | 3,960.00            |
| 8740100 · Building & Grounds              | 40,593.17           | 0.00                        | 0.00                       | 40,593.17           |
| 8760100 · Hospitality                     | 7,064.25            | 0.00                        | 0.00                       | 7,064.25            |
| 8770100 · Interlibrary Loan Fees & Losses | 108.91              | 0.00                        | 0.00                       | 108.91              |
| 8795100 · Miscellaneous (FH)              | 1,562.95            | 0.00                        | 0.00                       | 1,562.95            |
| 8800300 · Per Capita Grant expense for FY | 0.00                | 0.00                        | 10,466.72                  | 10,466.72           |
| 8910100 · Salaries                        | 1,070,147.59        | 0.00                        | 0.00                       | 1,070,147.59        |
| 8920100 · FICA/Medicare                   | 74,749.58           | 0.00                        | 0.00                       | 74,749.58           |
| 8925100 · Other Payroll Taxes             | 16,016.67           | 0.00                        | 0.00                       | 16,016.67           |
| 8930100 · IMRF                            | 129,412.15          | 0.00                        | 0.00                       | 129,412.15          |
| 8940100 · Health & Life Insurance         | 316,468.96          | 0.00                        | 0.00                       | 316,468.96          |
| 8950100 · Tuition Reimbursement           | 2,029.50            | 0.00                        | 0.00                       | 2,029.50            |
| 8960100 · Memberships & Dues              | 2,468.96            | 0.00                        | 0.00                       | 2,468.96            |
| 8970100 · Travel                          | 5,873.50            | 0.00                        | 0.00                       | 5,873.50            |
| 8980100 · Meetings & Training             | 1,381.12            | 0.00                        | 0.00                       | 1,381.12            |
| 9060100 · Library Furnishings             | 159.55              | 0.00                        | 0.00                       | 159.55              |
| 9070100 · Library Equipment               | 5,670.83            | 0.00                        | 0.00                       | 5,670.83            |
| 9090100 · Additional Capital Projects     | 34,114.13           | 0.00                        | 0.00                       | 34,114.13           |
| <b>Total Expense</b>                      | <b>2,254,353.27</b> | <b>0.00</b>                 | <b>23,546.63</b>           | <b>2,277,899.90</b> |
| <b>Net Income</b>                         | <b>(736,423.69)</b> | <b>346.53</b>               | <b>35,748.44</b>           | <b>(700,328.72)</b> |

McHenry Public Library District  
Statement of Revenues and Expenditures Budget vs. Actual  
July 2018 through January 2019

5:13 PM

02/18/2019

Cash Basis

|  | Jul '18 - Jan 19    | Budget              | \$ Over Budget        | % of Budget   |
|--|---------------------|---------------------|-----------------------|---------------|
| <b>Income</b>                              |                     |                     |                       |               |
| 6010100 · Property Taxes                   | 1,474,320.09        | 3,180,655.42        | (1,706,335.33)        | 46.35%        |
| 6020200 · Developer Fees                   | 0.00                | 25,000.00           | (25,000.00)           | 0.0%          |
| 6030100 · Interest Income - General        | 272.12              | 5,000.00            | (4,727.88)            | 5.44%         |
| 6030200 · Interest Income - Spec Reserve   | 346.53              | 3,000.00            | (2,653.47)            | 11.55%        |
| 6030300 · Interest Income - Grant & Gifts  | 105.45              | 2,500.00            | (2,394.55)            | 4.22%         |
| 6035100 · Dividends                        | 105.00              | 500.00              | (395.00)              | 21.0%         |
| 6040100 · Nonresident/Enhanced Cards       | 821.77              | 1,000.00            | (178.23)              | 82.18%        |
| 6050100 · Fines                            | 9,233.07            | 47,000.00           | (37,766.93)           | 19.65%        |
| 6055100 · Referral/Collection Fees         | 0.00                | 1,000.00            | (1,000.00)            | 0.0%          |
| 6060100 · Photocopier & Fax Income         | 10,301.74           | 20,000.00           | (9,698.26)            | 51.51%        |
| 6070200 · Reserve Fund Gifts               | 0.00                | 25,000.00           | (25,000.00)           | 0.0%          |
| 6070300 · General Fund Gifts               | 6,660.87            | 20,000.00           | (13,339.13)           | 33.3%         |
| 6090100 · Annexation Impact Fees           | 12,560.00           | 1,000.00            | 11,560.00             | 1,256.0%      |
| 6090200 · Transfer from General Fund       | 0.00                | 400,000.00          | (400,000.00)          | 0.0%          |
| 6105100 · Cobra/Retiree Insurance Pmts     | 4,209.08            | 13,500.00           | (9,290.92)            | 31.18%        |
| 6110100 · Program Fees/Misc Fees           | 180.00              | 4,200.00            | (4,020.00)            | 4.29%         |
| 6120100 · Meeting Room Fees                | 466.00              | 1,000.00            | (534.00)              | 46.6%         |
| 6130100 · Misc Income -General(Sales/Fees) | 1,937.20            | 15,000.00           | (13,062.80)           | 12.92%        |
| 6130200 · Misc Income - Special Reserve    | 0.00                | 2,000.00            | (2,000.00)            | 0.0%          |
| 6150100 · Lost & Damged Materials          | 3,523.51            | 5,000.00            | (1,476.49)            | 70.47%        |
| 6170300 · Per Capita Grant                 | 52,528.75           | 67,628.00           | (15,099.25)           | 77.67%        |
| 6210300 · Miscellaneous Grants             | 0.00                | 50,000.00           | (50,000.00)           | 0.0%          |
| <b>Total Income</b>                        | <b>1,577,571.18</b> | <b>3,889,983.42</b> | <b>(2,312,412.24)</b> | <b>40.56%</b> |
| <b>Gross Profit</b>                        | <b>1,577,571.18</b> | <b>3,889,983.42</b> | <b>(2,312,412.24)</b> | <b>40.56%</b> |
| <b>Expense</b>                             |                     |                     |                       |               |
| 8010100 · Adult Books                      | 31,505.47           | 91,500.00           | (59,994.53)           | 34.43%        |
| 8020100 · Youth Books                      | 22,117.46           | 59,000.00           | (36,882.54)           | 37.49%        |
| 8025100 · Professional Resources           | 6,176.07            | 5,500.00            | 676.07                | 112.29%       |
| 8028100 · Administrative Resources (GA)    | 0.00                | 6,000.00            | (6,000.00)            | 0.0%          |
| 8030100 · Magazines & Newspapers           | 12,229.76           | 15,500.00           | (3,270.24)            | 78.9%         |
| 8040300 · Operating Fund Gifts             | 13,079.91           | 420,000.00          | (406,920.09)          | 3.11%         |
| 8050100 · Adult AV Materials               | 19,043.52           | 45,000.00           | (25,956.48)           | 42.32%        |
| 8060100 · Youth AV Materials               | 4,912.32            | 15,000.00           | (10,087.68)           | 32.75%        |
| 8080100 · Video Games                      | 10,284.00           | 11,000.00           | (716.00)              | 93.49%        |
| 8090100 · eBook & eMagazine Services       | 29,219.72           | 64,000.00           | (34,780.28)           | 45.66%        |
| 8095100 · Electronic Subscriptions         | 57,512.57           | 80,000.00           | (22,487.43)           | 71.89%        |
| 8110100 · Bank Service Charges             | 245.74              | 200.00              | 45.74                 | 122.87%       |
| 8120100 · Library Supplies                 | 4,612.04            | 10,000.00           | (5,387.96)            | 46.12%        |
| 8130100 · Tech Services Supplies           | 35,703.75           | 40,000.00           | (4,296.25)            | 89.26%        |
| 8135100 · Bindery                          | 170.80              | 200.00              | (29.20)               | 85.4%         |
| 8140100 · Adult Programs & Supplies        | 8,795.19            | 17,500.00           | (8,704.81)            | 50.26%        |
| 8145100 · Circulation Supplies             | 865.79              | 25,000.00           | (24,134.21)           | 3.46%         |
| 8147100 · Summer Reading Club              | 2,288.49            | 7,000.00            | (4,711.51)            | 32.69%        |
| 8150100 · Youth Programs & Supplies        | 13,975.44           | 21,500.00           | (7,524.56)            | 65.0%         |
| 8215100 · Collection Agency Fees           | 0.00                | 1,500.00            | (1,500.00)            | 0.0%          |
| 8245100 · Comp/OfcEqp/CopierRepairs/Contr  | 130,174.95          | 59,000.00           | 71,174.95             | 220.64%       |
| 8260100 · Misc Contracted Services         | 145.00              | 8,000.00            | (7,855.00)            | 1.81%         |
| 8270100 · Finance/Late Fee Charges         | 96.74               | 500.00              | (403.26)              | 19.35%        |
| 8310100 · CCS & Polaris Expenses           | 46,308.52           | 75,000.00           | (28,691.48)           | 61.75%        |
| 8320100 · Network Expenses                 | 16,873.24           | 30,000.00           | (13,126.76)           | 56.24%        |
| 8330100 · OCLC Services (cataloging)       | 0.00                | 16,000.00           | (16,000.00)           | 0.0%          |
| 8410100 · Payroll Exp, Acctg & Audit Serv  | 6,639.25            | 78,500.00           | (71,860.75)           | 8.46%         |
| 8420100 · Legal Services                   | 2,937.50            | 4,700.00            | (1,762.50)            | 62.5%         |
| 8430100 · Automation & Misc Consultants    | 600.00              | 20,000.00           | (19,400.00)           | 3.0%          |
| 8440100 · In Service Honorarium            | 209.46              | 1,000.00            | (790.54)              | 20.95%        |
| 8445100 · Payroll Processor Fees           | 13,783.24           | 0.00                | 13,783.24             | 100.0%        |
| 8510100 · Printing                         | 15,882.47           | 30,000.00           | (14,117.53)           | 52.94%        |
| 8530100 · Public Notices & Ads             | 0.00                | 3,000.00            | (3,000.00)            | 0.0%          |
| 8540100 · Postage                          | 6,420.13            | 15,000.00           | (8,579.87)            | 42.8%         |
| 8550100 · Public Relations/Promotions      | 4,233.92            | 7,000.00            | (2,766.08)            | 60.49%        |
| 8610100 · Electricity                      | 10,298.14           | 25,000.00           | (14,701.86)           | 41.19%        |
| 8620100 · Gas                              | 910.46              | 4,500.00            | (3,589.54)            | 20.23%        |

|   | Jul '18 - Jan 19    | Budget                | \$ Over Budget        | % of Budget   |
|---|---------------------|-----------------------|-----------------------|---------------|
| 8630100 · Telephone & Internet Services   | 4,065.00            | 14,000.00             | (9,935.00)            | 29.04%        |
| 8640100 · Water & Sewer                   | 3,612.04            | 6,800.00              | (3,187.96)            | 53.12%        |
| 8720100 · Building/Auto Insurance         | 19,723.26           | 33,000.00             | (13,276.74)           | 59.77%        |
| 8730100 · Bonding & Officers Liability    | 3,960.00            | 5,500.00              | (1,540.00)            | 72.0%         |
| 8740100 · Building & Grounds              | 40,593.17           | 54,000.00             | (13,406.83)           | 75.17%        |
| 8760100 · Hospitality                     | 7,064.25            | 10,000.00             | (2,935.75)            | 70.64%        |
| 8770100 · Interlibrary Loan Fees & Losses | 108.91              | 700.00                | (591.09)              | 15.56%        |
| 8795100 · Miscellaneous (FH)              | 1,562.95            | 4,000.00              | (2,437.05)            | 39.07%        |
| 8800300 · Per Capita Grant expense for FY | 10,466.72           | 32,628.34             | (22,161.62)           | 32.08%        |
| 8910100 · Salaries                        | 1,070,147.59        | 1,840,000.00          | (769,852.41)          | 58.16%        |
| 8920100 · FICA/Medicare                   | 74,749.58           | 148,000.00            | (73,250.42)           | 50.51%        |
| 8925100 · Other Payroll Taxes             | 16,016.67           | 0.00                  | 16,016.67             | 100.0%        |
| 8930100 · IMRF                            | 129,412.15          | 205,000.00            | (75,587.85)           | 63.13%        |
| 8940100 · Health & Life Insurance         | 316,468.96          | 290,000.00            | 26,468.96             | 109.13%       |
| 8950100 · Tuition Reimbursement           | 2,029.50            | 10,000.00             | (7,970.50)            | 20.3%         |
| 8960100 · Memberships & Dues              | 2,468.96            | 8,000.00              | (5,531.04)            | 30.86%        |
| 8970100 · Travel                          | 5,873.50            | 11,000.00             | (5,126.50)            | 53.4%         |
| 8980100 · Meetings & Training             | 1,381.12            | 6,000.00              | (4,618.88)            | 23.02%        |
| 9030300 · Misc Grants                     | 0.00                | 25,000.00             | (25,000.00)           | 0.0%          |
| 9050200 · Library District Act            | 0.00                | 150,000.00            | (150,000.00)          | 0.0%          |
| 9060100 · Library Furnishings             | 159.55              | 48,000.00             | (47,840.45)           | 0.33%         |
| 9060200 · Special Reserve Expenditures    | 0.00                | 225,000.00            | (225,000.00)          | 0.0%          |
| 9070100 · Library Equipment               | 5,670.83            | 45,000.00             | (39,329.17)           | 12.6%         |
| 9080100 · Small Equipment Under \$250     | 0.00                | 5,000.00              | (5,000.00)            | 0.0%          |
| 9090100 · Additional Capital Projects     | 34,114.13           | 150,000.00            | (115,885.87)          | 22.74%        |
| 9100100 · Transfer to Reserve Fund        | 0.00                | 400,000.00            | (400,000.00)          | 0.0%          |
| <b>Total Expense</b>                      | <b>2,277,899.90</b> | <b>5,039,228.34</b>   | <b>(2,761,328.44)</b> | <b>45.2%</b>  |
| <b>Net Income</b>                         | <b>(700,328.72)</b> | <b>(1,149,244.92)</b> | <b>448,916.20</b>     | <b>60.94%</b> |



## Statement of Revenue and Expenditures Budget vs. Actual

02/19/2019

July 1, 2018 - January 31, 2019 - General Fund

Cash Basis

|   | Jul '18 - Jan 19    | Budget              | \$ Over Budget        | % of Budget   |
|---|---------------------|---------------------|-----------------------|---------------|
| <b>Income</b>                             |                     |                     |                       |               |
| 6010100 · Property Taxes                  | 1,474,320.09        | 3,180,655.42        | (1,706,335.33)        | 46.35%        |
| 6030100 · Interest Income - General       | 272.12              | 5,000.00            | (4,727.88)            | 5.44%         |
| 6035100 · Dividends                       | 105.00              | 500.00              | (395.00)              | 21.0%         |
| 6040100 · Nonresident/Enhanced Cards      | 821.77              | 1,000.00            | (178.23)              | 82.18%        |
| 6050100 · Fines                           | 9,233.07            | 47,000.00           | (37,766.93)           | 19.65%        |
| 6055100 · Referral/Collection Fees        | 0.00                | 1,000.00            | (1,000.00)            | 0.0%          |
| 6060100 · Photocopier & Fax Income        | 10,301.74           | 20,000.00           | (9,698.26)            | 51.51%        |
| 6090100 · Annexation Impact Fees          | 12,560.00           | 1,000.00            | 11,560.00             | 1,256.0%      |
| 6105100 · Cobra/Retiree Insurance Pmts    | 4,209.08            | 13,500.00           | (9,290.92)            | 31.18%        |
| 6110100 · Program Fees/Misc Fees          | 180.00              | 4,200.00            | (4,020.00)            | 4.29%         |
| 6120100 · Meeting Room Fees               | 466.00              | 1,000.00            | (534.00)              | 46.6%         |
| 6130100 · Misc Incom -General(Sales/Fees) | 1,937.20            | 15,000.00           | (13,062.80)           | 12.92%        |
| 6150100 · Lost & Damged Materials         | 3,523.51            | 5,000.00            | (1,476.49)            | 70.47%        |
| <b>Total Income</b>                       | <b>1,517,929.58</b> | <b>3,294,855.42</b> | <b>(1,776,925.84)</b> | <b>46.07%</b> |
| <b>Gross Profit</b>                       | <b>1,517,929.58</b> | <b>3,294,855.42</b> | <b>(1,776,925.84)</b> | <b>46.07%</b> |
| <b>Expense</b>                            |                     |                     |                       |               |
| 8010100 · Adult Books                     | 31,505.47           | 91,500.00           | (59,994.53)           | 34.43%        |
| 8020100 · Youth Books                     | 22,117.46           | 59,000.00           | (36,882.54)           | 37.49%        |
| 8025100 · Professional Resources          | 6,176.07            | 5,500.00            | 676.07                | 112.29%       |
| 8028100 · Administrative Resources (GA)   | 0.00                | 6,000.00            | (6,000.00)            | 0.0%          |
| 8030100 · Magazines & Newspapers          | 12,229.76           | 15,500.00           | (3,270.24)            | 78.9%         |
| 8050100 · Adult AV Materials              | 19,043.52           | 45,000.00           | (25,956.48)           | 42.32%        |
| 8060100 · Youth AV Materials              | 4,912.32            | 15,000.00           | (10,087.68)           | 32.75%        |
| 8080100 · Video Games                     | 10,284.00           | 11,000.00           | (716.00)              | 93.49%        |
| 8090100 · eBook & eMagazine Services      | 29,219.72           | 64,000.00           | (34,780.28)           | 45.66%        |
| 8095100 · Electronic Subscriptions        | 57,512.57           | 80,000.00           | (22,487.43)           | 71.89%        |
| 8110100 · Bank Service Charges            | 245.74              | 200.00              | 45.74                 | 122.87%       |
| 8120100 · Library Supplies                | 4,612.04            | 10,000.00           | (5,387.96)            | 46.12%        |
| 8130100 · Tech Services Supplies          | 35,703.75           | 40,000.00           | (4,296.25)            | 89.26%        |
| 8135100 · Bindery                         | 170.80              | 200.00              | (29.20)               | 85.4%         |
| 8140100 · Adult Programs & Supplies       | 8,795.19            | 17,500.00           | (8,704.81)            | 50.26%        |
| 8145100 · Circulation Supplies            | 865.79              | 25,000.00           | (24,134.21)           | 3.46%         |
| 8147100 · Summer Reading Club             | 2,288.49            | 7,000.00            | (4,711.51)            | 32.69%        |
| 8150100 · Youth Programs & Supplies       | 13,975.44           | 21,500.00           | (7,524.56)            | 65.0%         |
| 8215100 · Collection Agency Fees          | 0.00                | 1,500.00            | (1,500.00)            | 0.0%          |
| 8245100 · Comp/OfcEqp/CopierRepairs/Contr | 130,174.95          | 59,000.00           | 71,174.95             | 220.64%       |
| 8260100 · Misc Contracted Services        | 145.00              | 8,000.00            | (7,855.00)            | 1.81%         |
| 8270100 · Finance/Late Fee Charges        | 96.74               | 500.00              | (403.26)              | 19.35%        |
| 8310100 · CCS & Polaris Expenses          | 46,308.52           | 75,000.00           | (28,691.48)           | 61.75%        |
| 8320100 · Network Expenses                | 16,873.24           | 30,000.00           | (13,126.76)           | 56.24%        |
| 8330100 · OCLC Services (cataloging)      | 0.00                | 16,000.00           | (16,000.00)           | 0.0%          |
| 8410100 · Payroll Exp, Acctg & Audit Serv | 6,639.25            | 78,500.00           | (71,860.75)           | 8.46%         |
| 8420100 · Legal Services                  | 2,937.50            | 4,700.00            | (1,762.50)            | 62.5%         |
| 8430100 · Automation & Misc Consultants   | 600.00              | 20,000.00           | (19,400.00)           | 3.0%          |
| 8440100 · In Service Honorarium           | 209.46              | 1,000.00            | (790.54)              | 20.95%        |
| 8445100 · Payroll Processor Fees          | 13,783.24           | 0.00                | 13,783.24             | 100.0%        |
| 8510100 · Printing                        | 15,882.47           | 30,000.00           | (14,117.53)           | 52.94%        |
| 8530100 · Public Notices & Ads            | 0.00                | 3,000.00            | (3,000.00)            | 0.0%          |
| 8540100 · Postage                         | 6,420.13            | 15,000.00           | (8,579.87)            | 42.8%         |
| 8550100 · Public Relations/Promotions     | 4,233.92            | 7,000.00            | (2,766.08)            | 60.49%        |
| 8610100 · Electricity                     | 10,298.14           | 25,000.00           | (14,701.86)           | 41.19%        |

|   | Jul '18 - Jan 19    | Budget              | \$ Over Budget        | % of Budget   |
|---|---------------------|---------------------|-----------------------|---------------|
| 8620100 · Gas                             | 910.46              | 4,500.00            | (3,589.54)            | 20.23%        |
| 8630100 · Telephone & Internet Services   | 4,065.00            | 14,000.00           | (9,935.00)            | 29.04%        |
| 8640100 · Water & Sewer                   | 3,612.04            | 6,800.00            | (3,187.96)            | 53.12%        |
| 8720100 · Building/Auto Insurance         | 19,723.26           | 33,000.00           | (13,276.74)           | 59.77%        |
| 8730100 · Bonding & Officers Liability    | 3,960.00            | 5,500.00            | (1,540.00)            | 72.0%         |
| 8740100 · Building & Grounds              | 40,593.17           | 54,000.00           | (13,406.83)           | 75.17%        |
| 8760100 · Hospitality                     | 7,064.25            | 10,000.00           | (2,935.75)            | 70.64%        |
| 8770100 · Interlibrary Loan Fees & Losses | 108.91              | 700.00              | (591.09)              | 15.56%        |
| 8795100 · Miscellaneous (FH)              | 1,562.95            | 4,000.00            | (2,437.05)            | 39.07%        |
| 8910100 · Salaries                        | 1,070,147.59        | 1,840,000.00        | (769,852.41)          | 58.16%        |
| 8920100 · FICA/Medicare                   | 74,749.58           | 148,000.00          | (73,250.42)           | 50.51%        |
| 8925100 · Other Payroll Taxes             | 16,016.67           | 0.00                | 16,016.67             | 100.0%        |
| 8930100 · IMRF                            | 129,412.15          | 205,000.00          | (75,587.85)           | 63.13%        |
| 8940100 · Health & Life Insurance         | 316,468.96          | 290,000.00          | 26,468.96             | 109.13%       |
| 8950100 · Tuition Reimbursement           | 2,029.50            | 10,000.00           | (7,970.50)            | 20.3%         |
| 8960100 · Memberships & Dues              | 2,468.96            | 8,000.00            | (5,531.04)            | 30.86%        |
| 8970100 · Travel                          | 5,873.50            | 11,000.00           | (5,126.50)            | 53.4%         |
| 8980100 · Meetings & Training             | 1,381.12            | 6,000.00            | (4,618.88)            | 23.02%        |
| 9060100 · Library Furnishings             | 159.55              | 48,000.00           | (47,840.45)           | 0.33%         |
| 9070100 · Library Equipment               | 5,670.83            | 45,000.00           | (39,329.17)           | 12.6%         |
| 9080100 · Small Equipment Under \$250     | 0.00                | 5,000.00            | (5,000.00)            | 0.0%          |
| 9090100 · Additional Capital Projects     | 34,114.13           | 150,000.00          | (115,885.87)          | 22.74%        |
| 9100100 · Transfer to Reserve Fund        | 0.00                | 400,000.00          | (400,000.00)          | 0.0%          |
| <b>Total Expense</b>                      | <b>2,254,353.27</b> | <b>4,186,600.00</b> | <b>(1,932,246.73)</b> | <b>53.85%</b> |
| <b>Net Income</b>                         | <b>(736,423.69)</b> | <b>(891,744.58)</b> | <b>155,320.89</b>     | <b>82.58%</b> |

## Statement of Revenues and Expenditures Budget vs. Actual

02/19/2019

July 1, 2018 - January 31, 2019 - Special Reserve Fund

Cash Basis

|  | Jul '18 - Jan 19 | Budget            | \$ Over Budget      | % of Budget  |
|--|------------------|-------------------|---------------------|--------------|
| <b>Income</b>                            |                  |                   |                     |              |
| 6020200 · Developer Fees                 | 0.00             | 25,000.00         | (25,000.00)         | 0.0%         |
| 6030200 · Interest Income - Spec Reserve | 346.53           | 3,000.00          | (2,653.47)          | 11.55%       |
| 6070200 · Reserve Fund Gifts             | 0.00             | 25,000.00         | (25,000.00)         | 0.0%         |
| 6090200 · Transfer from General Fund     | 0.00             | 400,000.00        | (400,000.00)        | 0.0%         |
| 6130200 · Misc Income - Special Reserve  | 0.00             | 2,000.00          | (2,000.00)          | 0.0%         |
| <b>Total Income</b>                      | <b>346.53</b>    | <b>455,000.00</b> | <b>(454,653.47)</b> | <b>0.08%</b> |
| <b>Gross Profit</b>                      | <b>346.53</b>    | <b>455,000.00</b> | <b>(454,653.47)</b> | <b>0.08%</b> |
| <b>Expense</b>                           |                  |                   |                     |              |
| 9050200 · Library District Act           | 0.00             | 150,000.00        | (150,000.00)        | 0.0%         |
| 9060200 · Special Reserve Expenditures   | 0.00             | 225,000.00        | (225,000.00)        | 0.0%         |
| <b>Total Expense</b>                     | <b>0.00</b>      | <b>375,000.00</b> | <b>(375,000.00)</b> | <b>0.0%</b>  |
| <b>Net Income</b>                        | <b>346.53</b>    | <b>80,000.00</b>  | <b>(79,653.47)</b>  | <b>0.43%</b> |

## Statement of Revenues and Expenditures Budget vs. Actual

July 1, 2018 - January 31, 2019 - Grant and Gift Fund

10:53 AM

02/19/2019

Cash Basis

|  | Jul '18 - Jan 19 | Budget              | \$ Over Budget      | % of Budget     |
|--|------------------|---------------------|---------------------|-----------------|
| <b>Income</b>  |                  |                     |                     |                 |
| 6030300 · Interest Income - Grant & Gifts              | 105.45           | 2,500.00            | (2,394.55)          | 4.22%           |
| 6070300 · General Fund Gifts                           | 6,660.87         | 20,000.00           | (13,339.13)         | 33.3%           |
| 6170300 · Per Capita Grant                             | 52,528.75        | 67,628.00           | (15,099.25)         | 77.67%          |
| 6210300 · Miscellaneous Grants                         | 0.00             | 50,000.00           | (50,000.00)         | 0.0%            |
| <b>Total Income</b>                                    | <b>59,295.07</b> | <b>140,128.00</b>   | <b>(80,832.93)</b>  | <b>42.32%</b>   |
| <b>Gross Profit</b>                                    | <b>59,295.07</b> | <b>140,128.00</b>   | <b>(80,832.93)</b>  | <b>42.32%</b>   |
| <b>Expense</b>   |                  |                     |                     |                 |
| 8040300 · Operating Fund Gifts                         | 13,079.91        | 420,000.00          | (406,920.09)        | 3.11%           |
| 8800300 · Per Capita Grant expense for FY              |                  |                     |                     |                 |
| 8800311 · Adult Materials - PER CAPITA                 | 7,890.21         | 0.00                | 7,890.21            | 100.0%          |
| 8800321 · Youth Materials - PER CAPITA                 | 466.70           | 0.00                | 466.70              | 100.0%          |
| 8800331 · Staff Software - PER CAPITA                  | 302.49           | 0.00                | 302.49              | 100.0%          |
| 8800333 · Computer Equipment - PER CAPITA              | 1,395.56         | 0.00                | 1,395.56            | 100.0%          |
| 8800300 · Per Capita Grant expense for FY - Other      | 411.76           | 32,628.34           | (32,216.58)         | 1.26%           |
| <b>Total 8800300 · Per Capita Grant expense for FY</b> | <b>10,466.72</b> | <b>32,628.34</b>    | <b>(22,161.62)</b>  | <b>32.08%</b>   |
| 9030300 · Misc Grants                                  | 0.00             | 25,000.00           | (25,000.00)         | 0.0%            |
| <b>Total Expense</b>                                   | <b>23,546.63</b> | <b>477,628.34</b>   | <b>(454,081.71)</b> | <b>4.93%</b>    |
| <b>Net Income</b>                                      | <b>35,748.44</b> | <b>(337,500.34)</b> | <b>373,248.78</b>   | <b>(10.59%)</b> |

**Bankcard Processing Center****Feb-19**

|                      |           |                          |          |    |          |             |
|----------------------|-----------|--------------------------|----------|----|----------|-------------|
| Jakacki              | 1/9/2019  | THE UPS STORE            | 8150-100 | \$ | 418.50   |             |
|                      | 1/10/2019 | PAYPAL "MUVCHAT          | 8150-100 | \$ | 36.50    |             |
|                      | 1/10/2019 | OTC BRANDS, INC          | 8150-100 | \$ | 53.43    |             |
|                      | 1/14/2019 | COCIETY6.COM             | 8150-100 | \$ | 76.25    |             |
|                      | 1/15/2019 | ISMLA                    | 8960-100 | \$ | 130.00   |             |
|                      | 1/25/2019 | AMBERLIBASSOC ECOMMERCE  | 8960-100 | \$ | 172.00   | \$ 886.68   |
| Lambert              | 1/9/2019  | ALA                      | 8550-100 | \$ | 167.26   |             |
|                      | 1/10/2019 | CREDIT VOUCHER           | 8550-100 | \$ | (14.26)  |             |
|                      | 1/13/2019 | ALA                      | 8540-100 | \$ | 22.16    |             |
|                      | 1/17/2019 | USPS PO 1646800050       | 8550-100 | \$ | 125.90   |             |
|                      | 1/23/2019 | CKO                      | 8550-100 | \$ | 12.00    |             |
|                      | 1/23/2019 | USPS PO 1646800050       | 8550-100 | \$ | 13.13    |             |
|                      | 1/27/2019 | LANDS END OUTFITTERS     | 8760-100 | \$ | 92.80    |             |
|                      | 1/27/2019 | USPS PO 1646800050       | 8540-100 | \$ | 17.23    |             |
|                      | 1/30/2019 | DISPLAYS2GO              | 8145-100 | \$ | 180.25   |             |
|                      | 2/1/2019  | FACEBOOK                 | 8550-100 | \$ | 51.17    |             |
|                      | 2/3/2019  | MICHAELS                 | 9060-100 | \$ | 2,287.66 |             |
|                      | 2/3/2019  | USPS PO 1646800050       | 8540-100 | \$ | 100.00   |             |
|                      | 2/3/2019  | USPS PO 1646800050       | 8540-100 | \$ | 34.82    | \$ 3,090.12 |
| Claucherty           | 1/25/2019 | MENARDS                  | 8740-100 | \$ | 74.60    |             |
|                      | 1/26/2019 | BP                       | 8740-100 | \$ | 39.95    | \$ 114.55   |
| Strain               | 1/15/2019 | WAL-MART #1377           | 8760-100 | \$ | 30.59    |             |
|                      | 1/16/2019 | PANERA                   | 8760-100 | \$ | 28.47    | \$ 59.06    |
| Edminster            | 1/8/2019  | AMAZON PRIME             | 8030-100 | \$ | 12.99    |             |
|                      | 1/14/2018 | EB STREAMLINE YOUR       | 8980-100 | \$ | 25.00    |             |
|                      | 1/15/2018 | ROCKFORD MAP PUBLISHERS  | 8010-100 | \$ | 259.95   |             |
|                      | 1/22/2018 | CHICAGO TRIB             | 8030-100 | \$ | 336.30   | \$ 634.24   |
| Milfajt              | 1/28/2019 | SHAW SUBURBAN MEDIA-SUBS | 8030-100 | \$ | 50.70    | \$ 50.70    |
| Scholtz              | 1/11/2019 | WEB*NETWORKSOLUTIONS     | 8740-100 | \$ | 250.00   |             |
|                      | 1/23/2019 | DC COBBS                 | 8740-100 | \$ | 68.79    | \$ 318.79   |
| Torgersen            | 1/25/2019 | USPS                     | 8760-100 | \$ | 500.00   |             |
|                      | 1/29/2019 | WM SUPERCENTER #1377     | 8760-100 | \$ | 51.62    | \$ 551.62   |
| Yazel                | 1/8/2019  | MGMT ASSOC               | 8960-100 | \$ | 250.00   |             |
|                      | 1/11/2019 | SQ AWESOME 2 PRODUCTION  |          | \$ | 35.98    |             |
|                      | 2/2/2019  | MEIJER                   |          | \$ | 19.78    |             |
|                      | 2/2/2019  | MEIJER                   |          | \$ | 19.30    |             |
|                      | 2/2/2019  | MEIJER                   |          | \$ | 27.67    | \$ 352.73   |
| <b>Total Charges</b> |           |                          |          | \$ | 6,058.49 | \$ 6,058.49 |

McHenry Public Library District  
Unpaid Bills Detail  
As of February 20, 2019

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02/19/2019

|   | Type | Num          | Open Balance |
|---|------|--------------|--------------|
| <b>Ace Hardware</b>                               |      |              |              |
|   | Bill | 347314       | 18.65        |
|   | Bill | 347470       | 89.03        |
|   | Bill | 341533       | 17.34        |
|   | Bill | 347664       | 43.16        |
|   | Bill | 347957       | 72.44        |
|   | Bill | 348177       | 138.50       |
| Total Ace Hardware                                |      |              | 379.12       |
| <b>Advanced Fire Protection &amp; Safety, Inc</b> |      |              |              |
|   | Bill | 3462         | 172.00       |
|   | Bill | 3500         | 700.00       |
| Total Advanced Fire Protection & Safety, Inc      |      |              | 872.00       |
| <b>AMAZON/Synchrony Bank</b>                      |      |              |              |
|   | Bill | FEBRUARY2019 | 999.90       |
| Total AMAZON/Synchrony Bank                       |      |              | 999.90       |
| <b>Anna Karwowska</b>                             |      |              |              |
|   | Bill | 02.07.2019   | 15.00        |
| Total Anna Karwowska                              |      |              | 15.00        |
| <b>Aramark Refreshment Services</b>               |      |              |              |
|   | Bill | 611318       | 270.00       |
| Total Aramark Refreshment Services                |      |              | 270.00       |
| <b>AT&amp;T</b>                                   |      |              |              |
|   | Bill | 02.01.2019   | 92.30        |
| Total AT&T  |      |              | 92.30        |
| <b>AVI Systems Inc</b>                            |      |              |              |
|   | Bill | 88590261     | 54.81        |
|   | Bill | 88601693     | 922.00       |
|   | Bill | 88602378     | 193.86       |
| Total AVI Systems Inc                             |      |              | 1,170.67     |
| <b>Baker &amp; Taylor Books</b>                   |      |              |              |
|   | Bill | 5015314818   | 62.89        |
|   | Bill | 2034244321   | 941.96       |
|   | Bill | 2034244328   | 971.15       |
|   | Bill | 5015325844   | 324.19       |
|   | Bill | 2034257935   | 707.89       |
|   | Bill | 2034258432   | 775.60       |
|   | Bill | 2034263009   | 867.96       |
|   | Bill | 5015333188   | 16.55        |
|   | Bill | 2034275219   | 547.27       |
|   | Bill | 2034277679   | 615.40       |
|   | Bill | 2034286657   | 1,335.94     |
|   | Bill | 2034290825   | 4.73         |
|   | Bill | 2034287755   | 647.84       |
|   | Bill | 20343013.32  | 427.19       |
|   | Bill | 2034301991   | 1,517.49     |
|   | Bill | 5015356717   | 47.36        |
|   | Bill | 2034314690   | 324.93       |
|   | Bill | 2034314717   | 501.43       |
|   | Bill | 2034317819   | 1,104.80     |
|   | Bill | 2034317824   | 529.09       |
|   | Bill | 2034333800   | 474.75       |
|   | Bill | 2034334928   | 198.72       |
| Total Baker & Taylor Books                        |      |              | 12,945.13    |
| <b>Bankcard Processing Center</b>                 |      |              |              |
|   | Bill | February2019 | 6,058.49     |
| Total Bankcard Processing Center                  |      |              | 6,058.49     |
| <b>Blackstone Publishing</b>                      |      |              |              |
|   | Bill | 1073356      | 45.00        |
|   | Bill | 1086961      | 225.00       |
|   | Bill | 1074676      | 117.73       |
|   | Bill | 1087779      | 44.99        |
|   | Bill | 1088587      | 90.00        |
|   | Bill | 1089738      | 89.99        |
| Total Blackstone Publishing                       |      |              | 612.71       |
| <b>Brodart Co.</b>                                |      |              |              |
|   | Bill | B5508912     | 8.77         |
|   | Bill | B5510147     | 13.57        |
|   | Bill | B5514569     | 337.15       |
|   | Bill | B5517398     | 21.96        |
|   | Bill | B5523261     | 14.51        |
|   | Bill | B5524469     | 376.87       |
|   | Bill | B5531442     | 52.27        |
|   | Bill | b5534133     | 23.56        |
|   | Bill | b5537562     | 97.43        |
| Total Brodart Co.                                 |      |              | 946.09       |

|  | Type | Num           | Open Balance |
|--|------|---------------|--------------|
| <b>CCB Technology</b>                      | Bill | 106329        | 481.25       |
|  | Bill | 105606        | 355.53       |
| <b>Total CCB Technology</b>                |      |               | 836.78       |
| <b>Cengage Learning</b>                    | Bill | 65779968      | 47.23        |
|  | Bill | 65838630      | 170.88       |
|  | Bill | 66459768      | 146.19       |
|  | Bill | 66460772      | 72.72        |
|  | Bill | 66493718      | 185.82       |
| <b>Total Cengage Learning</b>              |      |               | 622.84       |
| <b>Chalk Spinner LLC</b>                   | Bill | 100006859     | 1,912.25     |
| <b>Total Chalk Spinner LLC</b>             |      |               | 1,912.25     |
| <b>Cintas Corporation</b>                  | Bill | 355658135     | 142.03       |
|  | Bill | 355659761     | 135.30       |
|  | Bill | 355665227     | 133.30       |
|  | Bill | 355666351     | 146.03       |
|  | Bill | 355667867     | 135.30       |
|  | Bill | 355668997     | 142.03       |
|  | Bill | 355671554     | 245.30       |
|  | Bill | 355671627     | 146.03       |
| <b>Total Cintas Corporation</b>            |      |               | 1,225.32     |
| <b>City of McHenry (Water)</b>             | Bill | 02012019      | 320.45       |
| <b>Total City of McHenry (Water)</b>       |      |               | 320.45       |
| <b>Comcast - 0082327</b>                   | Bill | 01202019      | 1,501.53     |
| <b>Total Comcast - 0082327</b>             |      |               | 1,501.53     |
| <b>Computer View, Inc</b>                  | Bill | 28133         | 300.00       |
| <b>Total Computer View, Inc</b>            |      |               | 300.00       |
| <b>Cooperative Computer Services</b>       | Bill | 1478          | 6,615.56     |
| <b>Total Cooperative Computer Services</b> |      |               | 6,615.56     |
| <b>Dynegy Energy Services</b>              | Bill | January 2019  | 5,249.38     |
| <b>Total Dynegy Energy Services</b>        |      |               | 5,249.38     |
| <b>Eder, Casella &amp; Co.</b>             | Bill | 27322         | 742.50       |
|  | Bill | 27069         | 526.50       |
|  | Bill | 27570         | 671.50       |
|  | Bill | 27726         | 247.50       |
| <b>Total Eder, Casella &amp; Co.</b>       |      |               | 2,188.00     |
| <b>Frog Lady Presentations</b>             | Bill | 03282019      | 350.00       |
| <b>Total Frog Lady Presentations</b>       |      |               | 350.00       |
| <b>Gaylord Bros., Inc</b>                  | Bill | 2579497       | 88.74        |
| <b>Total Gaylord Bros., Inc</b>            |      |               | 88.74        |
| <b>Home Depot Credit Services</b>          | Bill | February 2019 | 693.81       |
| <b>Total Home Depot Credit Services</b>    |      |               | 693.81       |
| <b>Infobase</b>                            | Bill | 329248        | 10,875.22    |
|  | Bill | 329360        | 1,065.75     |
| <b>Total Infobase</b>                      |      |               | 11,940.97    |
| <b>Judy Babb</b>                           | Bill | 01252019      | 4.00         |
| <b>Total Judy Babb</b>                     |      |               | 4.00         |
| <b>Lojan LaRowe</b>                        | Bill | 01252019      | 10.00        |
| <b>Total Lojan LaRowe</b>                  |      |               | 10.00        |
| <b>Manufacturers' News, Inc</b>            | Bill | H49835-00     | 388.90       |
| <b>Total Manufacturers' News, Inc</b>      |      |               | 388.90       |
| <b>Maureen Brady</b>                       | Bill | 04.23.2019    | 150.00       |
| <b>Total Maureen Brady</b>                 |      |               | 150.00       |
| <b>McHenry Power Equipment Inc</b>         | Bill | 298466        | 2,250.00     |
| <b>Total McHenry Power Equipment Inc</b>   |      |               | 2,250.00     |
| <b>MDC Environmental Services</b>          | Bill | FEB2019       | 334.42       |
| <b>Total MDC Environmental Services</b>    |      |               | 334.42       |
| <b>Means, Betsy</b>                        | Bill |               | 350.00       |

|  | Type | Num        | Open Balance |
|--|------|------------|--------------|
| Total Means, Betsy<br>Melissa Mayberry 1     |      |            | 350.00       |
| Total Melissa Mayberry 1<br>Michelle Nichols | Bill | 03.24.2019 | 150.00       |
|  |      |            | 150.00       |
| Total Michelle Nichols<br>Mick Archer Music  | Bill | 03.04.2019 | 185.00       |
|  |      |            | 185.00       |
| Total Mick Archer Music<br>Midwest Tape      | Bill | 03.03.2019 | 550.00       |
|  |      |            | 550.00       |
|  | Bill | 96810628   | 25.53        |
|  | Bill | 96810960   | 688.65       |
|  | Bill | 96810962   | 90.95        |
|  | Bill | 96810963   | 215.52       |
|  | Bill | 96813110   | 49.99        |
|  | Bill | 96810459   | 150.84       |
|  | Bill | 96810961   | 108.62       |
|  | Bill | 96836899   | 94.42        |
|  | Bill | 96837940   | 235.38       |
|  | Bill | 96837941   | 268.03       |
|  | Bill | 96837942   | 84.07        |
|  | Bill | 96837943   | 71.56        |
|  | Bill | 96837945   | 111.09       |
|  | Bill | 96837946   | 127.16       |
|  | Bill | 96866068   | 427.97       |
|  | Bill | 96866069   | 89.61        |
|  | Bill | 96867271   | 332.07       |
|  | Bill | 96867272   | 77.64        |
|  | Bill | 96867274   | 20.89        |
|  | Bill | 96867276   | 27.64        |
|  | Bill | 96867277   | 350.89       |
|  | Bill | 96867032   | 94.98        |
|  | Bill | 96867270   | 36.53        |
|  | Bill | 96867273   | 20.14        |
|  | Bill | 96896776   | 14.99        |
|  | Bill | 96896777   | 63.99        |
|  | Bill | 96896778   | 37.99        |
|  | Bill | 96896779   | 167.11       |
|  | Bill | 96896785   | 343.96       |
|  | Bill | 96896780   | 80.45        |
|  | Bill | 96896781   | 36.53        |
|  | Bill | 96896782   | 96.82        |
|  | Bill | 96896783   | 5.34         |
|  | Bill | 96896784   | 217.97       |
|  | Bill | 96927884   | 113.72       |
|  | Bill | 96927881   | 71.67        |
|  | Bill | 96927880   | 181.27       |
|  | Bill | 96927882   | 225.80       |
|  | Bill | 96960917   | 51.54        |
|  | Bill | 96961320   | 55.28        |
|  | Bill | 96960918   | 131.99       |
|  | Bill | 96961321   | 80.74        |
| Total Midwest Tape                           |      |            | 5,777.33     |
| Midwest Tape - hoopla                        |      |            |              |
| Total Midwest Tape - hoopla                  | Bill | 01.31.2019 | 1,957.66     |
| Nicor Gas                                    |      |            | 1,957.66     |
| Total Nicor Gas                              | Bill | DEC18JAN19 | 3,206.57     |
| Novotny Sales                                |      |            | 3,206.57     |
| Total Novotny Sales                          | Bill | 5481659    | 264.81       |
| Penguin Random House LLC                     |      |            | 264.81       |
| Total Penguin Random House LLC               | Bill | 1086250615 | 52.50        |
| Proquest LLC                                 |      |            | 52.50        |
| Total Proquest LLC                           | Bill |            | 1,227.20     |
| PW Training Group                            |      |            | 1,227.20     |
| Total PW Training Group                      | Bill | 2019-5     | 900.00       |
| Quill Corporation                            |      |            | 900.00       |
| Total Quill Corporation                      | Bill | 3678562    | 119.56       |
| Recorded Books, Inc                          |      |            | 119.56       |
|  | Bill | 76163310   | 99.00        |
|  | Bill | 76166386   | 36.00        |



|                                       | Type | Num           | Open Balance |
|---------------------------------------|------|---------------|--------------|
|                                       | Bill | 76165215      | 41.60        |
|                                       | Bill | 76168112      | 36.00        |
|                                       | Bill | 76169252      | 35.99        |
|                                       | Bill | 76169484      | 35.51        |
|                                       | Bill | 76169943      | 441.96       |
|                                       | Bill | 76170938      | 36.00        |
|                                       | Bill | 76163309      | 198.00       |
|                                       | Bill | 76181849      | 181.20       |
|                                       | Bill | 76182329      | 13.49        |
| Total Recorded Books, Inc             |      |               | 1,154.75     |
| Sam's Club - Other Staff              |      |               |              |
|                                       | Bill | February 2019 | 207.13       |
| Total Sam's Club - Other Staff        |      |               | 207.13       |
| Scholastic Library Publishing         |      |               |              |
|                                       | Bill | 18671768      | 4.52         |
|                                       | Bill | 18673833      | 22.60        |
|                                       | Bill | 18671730      | 126.75       |
|                                       | Bill | 18673808      | 25.35        |
|                                       | Bill | 18671778      | 58.50        |
|                                       | Bill | 18673839      | 58.50        |
| Total Scholastic Library Publishing   |      |               | 296.22       |
| Tee Jay Service Company, Inc          |      |               |              |
|                                       | Bill | 157802        | 240.00       |
| Total Tee Jay Service Company, Inc    |      |               | 240.00       |
| Thornton, Christine                   |      |               |              |
|                                       | Bill | 03.02.2019    | 550.00       |
| Total Thornton, Christine             |      |               | 550.00       |
| Today's Business Solutions, Inc       |      |               |              |
|                                       | Bill | 011419-62     | 142.40       |
| Total Today's Business Solutions, Inc |      |               | 142.40       |
| Tumbleweed Press Inc                  |      |               |              |
|                                       | Bill | 93087         | 2,149.20     |
| Total Tumbleweed Press Inc            |      |               | 2,149.20     |
| Unique Management Services, Inc       |      |               |              |
|                                       | Bill | 493779        | 438.55       |
| Total Unique Management Services, Inc |      |               | 438.55       |
| William Hazelgrove                    |      |               |              |
|                                       | Bill | 03.21.2019    | 250.00       |
| Total William Hazelgrove              |      |               | 250.00       |
| Wilson, Darla                         |      |               |              |
|                                       | Bill | 03.09.2018    | 130.00       |
| Total Wilson, Darla                   |      |               | 130.00       |
| TOTAL                                 |      |               | 81,643.24    |

## McHenry Public Library District

## Check Detail

February 20, 2019

12:04 PM

02/19/2019

| Num          | Name  | Account                                       | Original Amount    |
|--------------|---|---|--------------------|
| <b>8153</b>  | <b>Ace Hardware</b>                               | <b>1615100 · General Account - First Midw</b> | <b>(379.12)</b>    |
| 347314       |   | 8740100 · Building & Grounds                  | 18.65              |
| 347470       |   | 8740100 · Building & Grounds                  | 89.03              |
| 341533       |   | 8740100 · Building & Grounds                  | 17.34              |
| 347664       |   | 8740100 · Building & Grounds                  | 43.16              |
| 347957       |   | 8740100 · Building & Grounds                  | 72.44              |
| 348177       |   | 8740100 · Building & Grounds                  | 138.50             |
| <b>TOTAL</b> |   |   | <b>379.12</b>      |
| <b>8154</b>  | <b>Advanced Fire Protection &amp; Safety, Inc</b> | <b>1615100 · General Account - First Midw</b> | <b>(872.00)</b>    |
| 3462         |   | 8740100 · Building & Grounds                  | 172.00             |
| 3500         |   | 8740100 · Building & Grounds                  | 700.00             |
| <b>TOTAL</b> |   |   | <b>872.00</b>      |
| <b>8155</b>  | <b>AMAZON/Synchrony Bank</b>                      | <b>1615100 · General Account - First Midw</b> | <b>(999.90)</b>    |
| FEBRUARY2019 |   | 8080100 · Video Games                         | 727.12             |
|              |   | 8150100 · Youth Programs & Supplies           | 152.34             |
|              |   | 8010100 · Adult Books                         | 29.18              |
|              |   | 8010100 · Adult Books                         | 40.70              |
|              |   | 8050100 · Adult AV Materials                  | 19.87              |
|              |   | 8800341 · Other Equipment - PER CAPIT/        | 30.69              |
| <b>TOTAL</b> |   |   | <b>999.90</b>      |
| <b>8156</b>  | <b>Anna Karwowska</b>                             | <b>1615100 · General Account - First Midw</b> | <b>(15.00)</b>     |
| 02.07.2019   |   | 8150100 · Youth Programs & Supplies           | 15.00              |
| <b>TOTAL</b> |   |   | <b>15.00</b>       |
| <b>8157</b>  | <b>Aramark Refreshment Services</b>               | <b>1615100 · General Account - First Midw</b> | <b>(270.00)</b>    |
| 611318       |   | 8740100 · Building & Grounds                  | 270.00             |
| <b>TOTAL</b> |   |   | <b>270.00</b>      |
| <b>8158</b>  | <b>AT&amp;T</b>                                   | <b>1615100 · General Account - First Midw</b> | <b>(92.30)</b>     |
| 02.01.2019   |   | 8630100 · Telephone & Internet Services       | 92.30              |
| <b>TOTAL</b> |   |   | <b>92.30</b>       |
| <b>8159</b>  | <b>AVI Systems Inc</b>                            | <b>1615100 · General Account - First Midw</b> | <b>(1,170.67)</b>  |
| 88590261     |   | 8800341 · Other Equipment - PER CAPIT/        | 54.81              |
| 88601693     |   | 9070100 · Library Equipment                   | 922.00             |
| 88602378     |   | 8800333 · Computer Equipment - PER CA         | 193.86             |
| <b>TOTAL</b> |   |   | <b>1,170.67</b>    |
| <b>8160</b>  | <b>Baker &amp; Taylor Books</b>                   | <b>1615100 · General Account - First Midw</b> | <b>(12,945.13)</b> |
| 5015314818   |   | 8010100 · Adult Books                         | 47.92              |
|              |   | 8130100 · Tech Services Supplies              | 2.45               |

| Num         | Name | Account                                | Original Amount |
|-------------|------|--|-----------------|
| 2034244321  |      | 8540100 · Postage                      | 12.52           |
|             |      | 8010100 · Adult Books                  | 881.24          |
|             |      | 8800311 · Adult Materials - PER CAPITA | 22.60           |
|             |      | 8130100 · Tech Services Supplies       | 33.60           |
| 2034244328  |      | 8540100 · Postage                      | 4.52            |
|             |      | 8020100 · Youth Books                  | 791.36          |
|             |      | 8060100 · Youth AV Materials           | 122.02          |
|             |      | 8130100 · Tech Services Supplies       | 53.20           |
| 5015325844  |      | 8540100 · Postage                      | 4.57            |
|             |      | 8010100 · Adult Books                  | 313.01          |
|             |      | 8130100 · Tech Services Supplies       | 8.05            |
|             |      | 8540100 · Postage                      | 3.13            |
| 2034257935  |      | 8010100 · Adult Books                  | 641.36          |
|             |      | 8800311 · Adult Materials - PER CAPITA | 31.07           |
|             |      | 8130100 · Tech Services Supplies       | 32.10           |
|             |      | 8540100 · Postage                      | 3.36            |
| 2034258432  |      | 8020100 · Youth Books                  | 739.30          |
|             |      | 8130100 · Tech Services Supplies       | 32.60           |
|             |      | 8540100 · Postage                      | 3.70            |
|             |      | 8010100 · Adult Books                  | 819.91          |
| 2034263009  |      | 8130100 · Tech Services Supplies       | 43.95           |
|             |      | 8540100 · Postage                      | 4.10            |
|             |      | 8010100 · Adult Books                  | 15.82           |
|             |      | 8130100 · Tech Services Supplies       | 0.65            |
| 5015333188  |      | 8540100 · Postage                      | 0.08            |
|             |      | 8020100 · Youth Books                  | 525.14          |
|             |      | 8130100 · Tech Services Supplies       | 19.50           |
|             |      | 8540100 · Postage                      | 2.63            |
| 2034275219  |      | 8010100 · Adult Books                  | 560.81          |
|             |      | 8040300 · Operating Fund Gifts         | 14.24           |
|             |      | 8800311 · Adult Materials - PER CAPITA | 15.25           |
|             |      | 8130100 · Tech Services Supplies       | 22.15           |
| 2034277679  |      | 8540100 · Postage                      | 2.95            |
|             |      | 8020100 · Youth Books                  | 1,147.06        |
|             |      | 8060100 · Youth AV Materials           | 123.23          |
|             |      | 8130100 · Tech Services Supplies       | 59.30           |
| 2034286657  |      | 8540100 · Postage                      | 6.35            |
|             |      | 8020100 · Youth Books                  | 3.56            |
|             |      | 8130100 · Tech Services Supplies       | 1.15            |
|             |      | 8540100 · Postage                      | 0.02            |
| 2034290825  |      | 8010100 · Adult Books                  | 614.57          |
|             |      | 8130100 · Tech Services Supplies       | 30.20           |
|             |      | 8540100 · Postage                      | 3.07            |
|             |      | 8020100 · Youth Books                  | 381.81          |
| 2034287755  |      | 8060100 · Youth AV Materials           | 19.22           |
|             |      | 8130100 · Tech Services Supplies       | 24.15           |
|             |      | 8540100 · Postage                      | 2.01            |
|             |      | 8010100 · Adult Books                  | 1,333.94        |
| 20343013.32 |      | 8800311 · Adult Materials - PER CAPITA | 100.08          |
|             |      | 8130100 · Tech Services Supplies       | 76.30           |
|             |      | 8540100 · Postage                      | 7.17            |
|             |      | 8010100 · Adult Books                  | 32.57           |
| 5015356717  |      | 8130100 · Tech Services Supplies       | 2.30            |
|             |      | 8540100 · Postage                      | 12.49           |
|             |      | 8020100 · Youth Books                  | 306.10          |
|             |      | 8130100 · Tech Services Supplies       | 17.30           |
| 2034314690  |      | 8540100 · Postage                      | 1.53            |

| Num          | Name                       | Account                                | Original Amount |
|--------------|----------------------------|--|-----------------|
| 2034314717   |                            | 8010100 · Adult Books                  | 461.86          |
|              |                            | 8800311 · Adult Materials - PER CAPITA | 14.69           |
|              |                            | 8130100 · Tech Services Supplies       | 22.50           |
|              |                            | 8540100 · Postage                      | 2.38            |
| 2034317819   |                            | 8010100 · Adult Books                  | 456.77          |
|              |                            | 8800311 · Adult Materials - PER CAPITA | 573.78          |
|              |                            | 8130100 · Tech Services Supplies       | 69.10           |
|              |                            | 8540100 · Postage                      | 5.15            |
| 2034317824   |                            | 8020100 · Youth Books                  | 499.94          |
|              |                            | 8130100 · Tech Services Supplies       | 26.65           |
|              |                            | 8540100 · Postage                      | 2.50            |
| 2034333800   |                            | 8020100 · Youth Books                  | 450.75          |
|              |                            | 8130100 · Tech Services Supplies       | 21.75           |
|              |                            | 8540100 · Postage                      | 2.25            |
| 2034334928   |                            | 8150100 · Youth Programs & Supplies    | 163.40          |
|              |                            | 8130100 · Tech Services Supplies       | 34.50           |
|              |                            | 8540100 · Postage                      | 0.82            |
| TOTAL        |                            |  | 12,945.13       |
| 8161         | Bankcard Processing Center | 1615100 · General Account - First Midw | (6,058.49)      |
| February2019 |                            | 8010100 · Adult Books                  | 259.95          |
|              |                            | 8030100 · Magazines & Newspapers       | 399.99          |
|              |                            | 8145100 · Circulation Supplies         | 180.25          |
|              |                            | 8150100 · Youth Programs & Supplies    | 584.68          |
|              |                            | 8540100 · Postage                      | 174.21          |
|              |                            | 8550100 · Public Relations/Promotions  | 355.20          |
|              |                            | 8740100 · Building & Grounds           | 433.34          |
|              |                            | 8760100 · Hospitality                  | 1,358.21        |
|              |                            | 8980100 · Meetings & Training          | 25.00           |
|              |                            | 9060100 · Library Furnishings          | 2,287.66        |
| TOTAL        |                            |  | 6,058.49        |
| 8162         | Blackstone Publishing      | 1615100 · General Account - First Midw | (612.71)        |
| 1073356      |                            | 8050100 · Adult AV Materials           | 45.00           |
| 1086961      |                            | 8050100 · Adult AV Materials           | 225.00          |
| 1074676      |                            | 8050100 · Adult AV Materials           | 117.73          |
| 1087779      |                            | 8050100 · Adult AV Materials           | 44.99           |
| 1088587      |                            | 8050100 · Adult AV Materials           | 90.00           |
| 1089738      |                            | 8050100 · Adult AV Materials           | 89.99           |
| TOTAL        |                            |  | 612.71          |
| 8163         | Brodart Co.                | 1615100 · General Account - First Midw | (946.09)        |
| B5508912     |                            | 8010100 · Adult Books                  | 7.77            |
|              |                            | 8540100 · Postage                      | 1.00            |
| B5510147     |                            | 8020100 · Youth Books                  | 12.57           |
|              |                            | 8540100 · Postage                      | 1.00            |
| B5514569     |                            | 8020100 · Youth Books                  | 333.81          |
|              |                            | 8540100 · Postage                      | 3.34            |
| B5517398     |                            | 8010100 · Adult Books                  | 20.96           |
|              |                            | 8540100 · Postage                      | 1.00            |
| B5523261     |                            | 8020100 · Youth Books                  | 13.51           |
|              |                            | 8540100 · Postage                      | 1.00            |
| B5524469     |                            | 8020100 · Youth Books                  | 373.15          |

|       | Num       | Name                    | Account                                 | Original Amount |
|-------|-----------|-------------------------|---|-----------------|
|       | B5531442  |                         | 8540100 · Postage                       | 3.72            |
|       |           |                         | 8010100 · Adult Books                   | 51.27           |
|       | b5534133  |                         | 8540100 · Postage                       | 1.00            |
|       |           |                         | 8010100 · Adult Books                   | 6.57            |
|       |           |                         | 8020100 · Youth Books                   | 15.99           |
|       | b5537562  |                         | 8540100 · Postage                       | 1.00            |
|       |           |                         | 8020100 · Youth Books                   | 96.43           |
|       |           |                         | 8540100 · Postage                       | 1.00            |
| TOTAL |           |                         |   | 946.09          |
|       | 8164      | CCB Technology          | 1615100 · General Account - First Midw  | (836.78)        |
|       | 106329    |                         | 8430100 · Automation & Misc Consultants | 481.25          |
|       | 105606    |                         | 8320100 · Network Expenses              | 355.53          |
| TOTAL |           |                         |   | 836.78          |
|       | 8165      | Cengage Learning        | 1615100 · General Account - First Midw  | (622.84)        |
|       | 65779968  |                         | 8095100 · Electronic Subscriptions      | 47.23           |
|       | 65838630  |                         | 8010100 · Adult Books                   | 170.88          |
|       | 66459768  |                         | 8010100 · Adult Books                   | 146.19          |
|       | 66460772  |                         | 8010100 · Adult Books                   | 72.72           |
|       | 66493718  |                         | 8010100 · Adult Books                   | 185.82          |
| TOTAL |           |                         |   | 622.84          |
|       | 8166      | Chalk Spinner LLC       | 1615100 · General Account - First Midw  | (1,912.25)      |
|       | 100006859 |                         | 9060100 · Library Furnishings           | 1,912.25        |
| TOTAL |           |                         |   | 1,912.25        |
|       | 8167      | Cintas Corporation      | 1615100 · General Account - First Midw  | (1,225.32)      |
|       | 355658135 |                         | 8740100 · Building & Grounds            | 142.03          |
|       | 355659761 |                         | 8740100 · Building & Grounds            | 135.30          |
|       | 355665227 |                         | 8740100 · Building & Grounds            | 133.30          |
|       | 355666351 |                         | 8740100 · Building & Grounds            | 146.03          |
|       | 355667867 |                         | 8740100 · Building & Grounds            | 135.30          |
|       | 355668997 |                         | 8740100 · Building & Grounds            | 142.03          |
|       | 355671554 |                         | 8740100 · Building & Grounds            | 245.30          |
|       | 355671627 |                         | 8740100 · Building & Grounds            | 146.03          |
| TOTAL |           |                         |   | 1,225.32        |
|       | 8168      | City of McHenry (Water) | 1615100 · General Account - First Midw  | (320.45)        |
|       | 02012019  |                         | 8640100 · Water & Sewer                 | 320.45          |
| TOTAL |           |                         |   | 320.45          |
|       | 8169      | Comcast - 0082327       | 1615100 · General Account - First Midw  | (1,501.53)      |
|       | 01202019  |                         | 8245100 · Comp/OfcEqp/CopierRepairs/C   | 1,501.53        |
| TOTAL |           |                         |   | 1,501.53        |
|       | 8170      | Computer View, Inc      | 1615100 · General Account - First Midw  | (300.00)        |
|       | 28133     |                         | 8430100 · Automation & Misc Consultants | 300.00          |
| TOTAL |           |                         |   | 300.00          |

|       | Num           | Name                          | Account                                   | Original Amount |
|-------|---------------|-------------------------------|---|-----------------|
|       | 8171          | Cooperative Computer Services | 1615100 · General Account - First Midw    | (6,615.56)      |
|       | 1478          |                               | 8310100 · CCS & Polaris Expenses          | 6,615.56        |
| TOTAL |               |                               |   | 6,615.56        |
|       | 8172          | Dynegy Energy Services        | 1615100 · General Account - First Midw    | (5,249.38)      |
|       | January 2019  |                               | 8610100 · Electricity                     | 5,249.38        |
| TOTAL |               |                               |   | 5,249.38        |
|       | 8173          | Eder, Casella & Co.           | 1615100 · General Account - First Midw    | (2,188.00)      |
|       | 27322         |                               | 8430100 · Automation & Misc Consultants   | 742.50          |
|       | 27069         |                               | 8410100 · Payroll Exp, Acctg & Audit Serv | 526.50          |
|       | 27570         |                               | 8410100 · Payroll Exp, Acctg & Audit Serv | 671.50          |
|       | 27726         |                               | 8430100 · Automation & Misc Consultants   | 247.50          |
| TOTAL |               |                               |   | 2,188.00        |
|       | 8174          | Frog Lady Presentations       | 1615100 · General Account - First Midw    | (350.00)        |
|       | 03282019      |                               | 8150100 · Youth Programs & Supplies       | 350.00          |
| TOTAL |               |                               |   | 350.00          |
|       | 8175          | Gaylord Bros., Inc            | 1615100 · General Account - First Midw    | (88.74)         |
|       | 2579497       |                               | 8140100 · Adult Programs & Supplies       | 88.74           |
| TOTAL |               |                               |   | 88.74           |
|       | 8176          | Home Depot Credit Services    | 1615100 · General Account - First Midw    | (693.81)        |
|       | February 2019 |                               | 8740100 · Building & Grounds              | 693.81          |
| TOTAL |               |                               |   | 693.81          |
|       | 8177          | Infobase                      | 1615100 · General Account - First Midw    | (11,940.97)     |
|       | 329248        |                               | 8095100 · Electronic Subscriptions        | 10,875.22       |
|       | 329360        |                               | 8095100 · Electronic Subscriptions        | 435.75          |
|       |               |                               | 8090100 · eBook & eMagazine Services      | 630.00          |
| TOTAL |               |                               |   | 11,940.97       |
|       | 8178          | Judy Babb                     | 1615100 · General Account - First Midw    | (4.00)          |
|       | 01252019      |                               | 8770100 · Interlibrary Loan Fees & Losses | 4.00            |
| TOTAL |               |                               |   | 4.00            |
|       | 8179          | Lojan LaRowe                  | 1615100 · General Account - First Midw    | (10.00)         |
|       | 01252019      |                               | 8795100 · Miscellaneous (FH)              | 10.00           |
| TOTAL |               |                               |   | 10.00           |
|       | 8180          | Manufacturers' News, Inc      | 1615100 · General Account - First Midw    | (388.90)        |
|       | H49835-00     |                               | 8010100 · Adult Books                     | 373.00          |
|       |               |                               | 8540100 · Postage                         | 15.90           |
| TOTAL |               |                               |   | 388.90          |

|       | Num        | Name                        | Account                                | Original Amount |
|-------|------------|-----------------------------|--|-----------------|
|       | 8181       | Maureen Brady               | 1615100 · General Account - First Midw | (150.00)        |
|       | 04.23.2019 |                             | 8140100 · Adult Programs & Supplies    | 150.00          |
| TOTAL |            |                             |  | 150.00          |
|       | 8182       | McHenry Power Equipment Inc | 1615100 · General Account - First Midw | (2,250.00)      |
|       | 298466     |                             | 9070100 · Library Equipment            | 2,250.00        |
| TOTAL |            |                             |  | 2,250.00        |
|       | 8183       | MDC Environmental Services  | 1615100 · General Account - First Midw | (334.42)        |
|       | FEB2019    |                             | 8740100 · Building & Grounds           | 334.42          |
| TOTAL |            |                             |  | 334.42          |
|       | 8184       | Means, Betsy                | 1615100 · General Account - First Midw | (350.00)        |
|       |            |                             | 8040300 · Operating Fund Gifts         | 350.00          |
| TOTAL |            |                             |  | 350.00          |
|       | 8185       | Melissa Mayberry 1          | 1615100 · General Account - First Midw | (150.00)        |
|       | 03.24.2019 |                             | 8140100 · Adult Programs & Supplies    | 150.00          |
| TOTAL |            |                             |  | 150.00          |
|       | 8186       | Michelle Nichols            | 1615100 · General Account - First Midw | (185.00)        |
|       | 03.04.2019 |                             | 8140100 · Adult Programs & Supplies    | 185.00          |
| TOTAL |            |                             |  | 185.00          |
|       | 8187       | Mick Archer Music           | 1615100 · General Account - First Midw | (550.00)        |
|       | 03.03.2019 |                             | 8140100 · Adult Programs & Supplies    | 550.00          |
| TOTAL |            |                             |  | 550.00          |
|       | 8188       | Midwest Tape                | 1615100 · General Account - First Midw | (5,777.33)      |
|       | 96810628   |                             | 8060100 · Youth AV Materials           | 23.83           |
|       | 96810960   |                             | 8130100 · Tech Services Supplies       | 1.70            |
|       |            |                             | 8050100 · Adult AV Materials           | 642.45          |
|       | 96810962   |                             | 8130100 · Tech Services Supplies       | 46.20           |
|       |            |                             | 8050100 · Adult AV Materials           | 83.95           |
|       |            |                             | 8130100 · Tech Services Supplies       | 7.00            |
|       | 96810963   |                             | 8060100 · Youth AV Materials           | 197.87          |
|       |            |                             | 8130100 · Tech Services Supplies       | 17.65           |
|       | 96813110   |                             | 8050100 · Adult AV Materials           | 49.99           |
|       | 96810459   |                             | 8050100 · Adult AV Materials           | 141.49          |
|       |            |                             | 8130100 · Tech Services Supplies       | 9.35            |
|       | 96810961   |                             | 8050100 · Adult AV Materials           | 104.97          |
|       |            |                             | 8130100 · Tech Services Supplies       | 3.65            |
|       | 96836899   |                             | 8050100 · Adult AV Materials           | 90.47           |
|       |            |                             | 8130100 · Tech Services Supplies       | 3.95            |
|       | 96837940   |                             | 8050100 · Adult AV Materials           | 220.93          |
|       |            |                             | 8130100 · Tech Services Supplies       | 14.45           |
|       | 96837941   |                             | 8050100 · Adult AV Materials           | 245.63          |

| Num      | Name | Account                                | Original Amount |
|----------|------|--|-----------------|
| 96837942 |      | 8130100 · Tech Services Supplies       | 22.40           |
|          |      | 8050100 · Adult AV Materials           | 80.97           |
| 96837943 |      | 8130100 · Tech Services Supplies       | 3.10            |
|          |      | 8050100 · Adult AV Materials           | 65.96           |
| 96837945 |      | 8130100 · Tech Services Supplies       | 5.60            |
|          |      | 8800311 · Adult Materials - PER CAPITA | 102.69          |
| 96837946 |      | 8130100 · Tech Services Supplies       | 8.40            |
|          |      | 8060100 · Youth AV Materials           | 114.51          |
| 96866068 |      | 8130100 · Tech Services Supplies       | 12.65           |
|          |      | 8050100 · Adult AV Materials           | 394.37          |
| 96866069 |      | 8130100 · Tech Services Supplies       | 33.60           |
|          |      | 8050100 · Adult AV Materials           | 86.21           |
| 96867271 |      | 8130100 · Tech Services Supplies       | 3.40            |
|          |      | 8050100 · Adult AV Materials           | 314.42          |
| 96867272 |      | 8130100 · Tech Services Supplies       | 17.65           |
|          |      | 8050100 · Adult AV Materials           | 72.54           |
| 96867274 |      | 8130100 · Tech Services Supplies       | 5.10            |
|          |      | 8050100 · Adult AV Materials           | 19.49           |
| 96867276 |      | 8130100 · Tech Services Supplies       | 1.40            |
|          |      | 8800311 · Adult Materials - PER CAPITA | 26.24           |
| 96867277 |      | 8130100 · Tech Services Supplies       | 1.40            |
|          |      | 8060100 · Youth AV Materials           | 329.54          |
| 96867032 |      | 8130100 · Tech Services Supplies       | 21.35           |
| 96867270 |      | 8060100 · Youth AV Materials           | 94.98           |
|          |      | 8800311 · Adult Materials - PER CAPITA | 33.73           |
| 96867273 |      | 8130100 · Tech Services Supplies       | 2.80            |
|          |      | 8050100 · Adult AV Materials           | 18.74           |
| 96896776 |      | 8130100 · Tech Services Supplies       | 1.40            |
| 96896777 |      | 8050100 · Adult AV Materials           | 14.99           |
| 96896778 |      | 8800311 · Adult Materials - PER CAPITA | 63.99           |
| 96896779 |      | 8060100 · Youth AV Materials           | 37.99           |
|          |      | 8050100 · Adult AV Materials           | 158.71          |
| 96896785 |      | 8130100 · Tech Services Supplies       | 8.40            |
|          |      | 8060100 · Youth AV Materials           | 324.61          |
| 96896780 |      | 8130100 · Tech Services Supplies       | 19.35           |
|          |      | 8060100 · Youth AV Materials           | 73.45           |
| 96896781 |      | 8130100 · Tech Services Supplies       | 7.00            |
|          |      | 8800311 · Adult Materials - PER CAPITA | 33.73           |
| 96896782 |      | 8130100 · Tech Services Supplies       | 2.80            |
|          |      | 8050100 · Adult AV Materials           | 93.72           |
| 96896783 |      | 8130100 · Tech Services Supplies       | 3.10            |
|          |      | 8050100 · Adult AV Materials           | 4.49            |
| 96896784 |      | 8130100 · Tech Services Supplies       | 0.85            |
|          |      | 8800311 · Adult Materials - PER CAPITA | 208.42          |
| 96927884 |      | 8130100 · Tech Services Supplies       | 9.55            |
|          |      | 8060100 · Youth AV Materials           | 101.92          |
| 96927881 |      | 8130100 · Tech Services Supplies       | 11.80           |
|          |      | 8800311 · Adult Materials - PER CAPITA | 67.47           |
| 96927880 |      | 8130100 · Tech Services Supplies       | 4.20            |
|          |      | 8050100 · Adult AV Materials           | 168.67          |
| 96927882 |      | 8130100 · Tech Services Supplies       | 12.60           |
|          |      | 8050100 · Adult AV Materials           | 213.20          |
| 96960917 |      | 8130100 · Tech Services Supplies       | 12.60           |
|          |      | 8050100 · Adult AV Materials           | 48.74           |
| 96961320 |      | 8130100 · Tech Services Supplies       | 2.80            |
|          |      | 8050100 · Adult AV Materials           | 52.48           |
|          |      | 8130100 · Tech Services Supplies       | 2.80            |



| Num        | Name                     | Account                                | Original Amount |
|------------|--------------------------|--|-----------------|
| 96960918   |                          | 8050100 · Adult AV Materials           | 122.19          |
|            |                          | 8130100 · Tech Services Supplies       | 9.80            |
| 96961321   |                          | 8060100 · Youth AV Materials           | 73.44           |
|            |                          | 8130100 · Tech Services Supplies       | 7.30            |
| TOTAL      |                          |  | 5,777.33        |
| 8189       | Midwest Tape - hoopla    | 1615100 · General Account - First Midw | (1,957.66)      |
| 01.31.2019 |                          | 8090100 · eBook & eMagazine Services   | 1,957.66        |
| TOTAL      |                          |  | 1,957.66        |
| 8190       | Nicor Gas                | 1615100 · General Account - First Midw | (3,206.57)      |
| DEC18JAN19 |                          | 8620100 · Gas                          | 3,206.57        |
| TOTAL      |                          |  | 3,206.57        |
| 8191       | Novotny Sales            | 1615100 · General Account - First Midw | (264.81)        |
| 5481659    |                          | 8740100 · Building & Grounds           | 264.81          |
| TOTAL      |                          |  | 264.81          |
| 8192       | Penguin Random House LLC | 1615100 · General Account - First Midw | (52.50)         |
| 1086250615 |                          | 8060100 · Youth AV Materials           | 52.50           |
| TOTAL      |                          |  | 52.50           |
| 8193       | Proquest LLC             | 1615100 · General Account - First Midw | (1,227.20)      |
| 70562180   |                          | 8095100 · Electronic Subscriptions     | 1,227.20        |
| TOTAL      |                          |  | 1,227.20        |
| 8194       | PW Training Group        | 1615100 · General Account - First Midw | (900.00)        |
| 2019-5     |                          | 8980100 · Meetings & Training          | 900.00          |
| TOTAL      |                          |  | 900.00          |
| 8195       | Quill Corporation        | 1615100 · General Account - First Midw | (119.56)        |
| 3678562    |                          | 8120100 · Library Supplies             | 119.56          |
| TOTAL      |                          |  | 119.56          |
| 8196       | Recorded Books, Inc      | 1615100 · General Account - First Midw | (1,154.75)      |
| 76163310   |                          | 8050100 · Adult AV Materials           | 99.00           |
| 76166386   |                          | 8050100 · Adult AV Materials           | 36.00           |
| 76165215   |                          | 8050100 · Adult AV Materials           | 41.60           |
| 76168112   |                          | 8050100 · Adult AV Materials           | 36.00           |
| 76169252   |                          | 8050100 · Adult AV Materials           | 35.99           |
| 76169484   |                          | 8050100 · Adult AV Materials           | 35.51           |
| 76169943   |                          | 8050100 · Adult AV Materials           | 441.96          |
| 76170938   |                          | 8050100 · Adult AV Materials           | 36.00           |
| 76163309   |                          | 8050100 · Adult AV Materials           | 198.00          |
| 76181849   |                          | 8050100 · Adult AV Materials           | 181.20          |
| 76182329   |                          | 8050100 · Adult AV Materials           | 13.49           |
| TOTAL      |                          |  | 1,154.75        |

|       | Num           | Name                            | Account                                | Original Amount |
|-------|---------------|---------------------------------|--|-----------------|
|       | 8197          | Sam's Club - Other Staff        | 1615100 · General Account - First Midw | (207.13)        |
|       | February 2019 |                                 | 8760100 · Hospitality                  | 107.27          |
|       |               |                                 | 8760100 · Hospitality                  | 33.94           |
|       |               |                                 | 8150100 · Youth Programs & Supplies    | 47.19           |
|       |               |                                 | 8120100 · Library Supplies             | 4.97            |
|       |               |                                 | 8760100 · Hospitality                  | 13.76           |
| TOTAL |               |                                 |  | 207.13          |
|       | 8198          | Scholastic Library Publishing   | 1615100 · General Account - First Midw | (296.22)        |
|       | 18671768      |                                 | 8020100 · Youth Books                  | 4.52            |
|       | 18673833      |                                 | 8020100 · Youth Books                  | 22.60           |
|       | 18671730      |                                 | 8020100 · Youth Books                  | 126.75          |
|       | 18673808      |                                 | 8020100 · Youth Books                  | 25.35           |
|       | 18671778      |                                 | 8020100 · Youth Books                  | 58.50           |
|       | 18673839      |                                 | 8020100 · Youth Books                  | 58.50           |
| TOTAL |               |                                 |  | 296.22          |
|       | 8199          | Tee Jay Service Company, Inc    | 1615100 · General Account - First Midw | (240.00)        |
|       | 157802        |                                 | 8740100 · Building & Grounds           | 240.00          |
| TOTAL |               |                                 |  | 240.00          |
|       | 8200          | Thornton, Christine             | 1615100 · General Account - First Midw | (550.00)        |
|       | 03.02.2019    |                                 | 8040300 · Operating Fund Gifts         | 550.00          |
| TOTAL |               |                                 |  | 550.00          |
|       | 8201          | Today's Business Solutions, Inc | 1615100 · General Account - First Midw | (142.40)        |
|       | 011419-62     |                                 | 8245100 · Comp/OfcEqp/CopierRepairs/C  | 142.40          |
| TOTAL |               |                                 |  | 142.40          |
|       | 8202          | Tumbleweed Press Inc            | 1615100 · General Account - First Midw | (2,149.20)      |
|       | 93087         |                                 | 8095100 · Electronic Subscriptions     | 2,149.20        |
| TOTAL |               |                                 |  | 2,149.20        |
|       | 8203          | Unique Management Services, Inc | 1615100 · General Account - First Midw | (438.55)        |
|       | 493779        |                                 | 8215100 · Collection Agency Fees       | 438.55          |
| TOTAL |               |                                 |  | 438.55          |
|       | 8204          | William Hazelgrove              | 1615100 · General Account - First Midw | (250.00)        |
|       | 03.21.2019    |                                 | 8140100 · Adult Programs & Supplies    | 250.00          |
| TOTAL |               |                                 |  | 250.00          |
|       | 8205          | Wilson, Darla                   | 1615100 · General Account - First Midw | (130.00)        |
|       | 03.09.2018    |                                 | 8140100 · Adult Programs & Supplies    | 130.00          |
| TOTAL |               |                                 |  | 130.00          |

Ms. Minna Rae Friedman  
12900 West Heiden Circle, Unit 4409  
Lake Bluff, IL 60044  
February 7, 2019

Dear Ms. Friedman:

Thank you for your donation in memory of Darnell Jones to the McHenry Public Library.

We have used your donation to purchase *She Would Be King* by Wayetu Moore. This is a debut novel that "reimagines the dramatic story of Liberia's early years through three unforgettable characters who share an uncommon bond. ... Moore's intermingling of history and magical realism finds voice not just in these three characters but also in the fleeting spirit of the wind, who embodies an ancient wisdom. ... *She Would Be King* is a novel of profound depth set against a vast canvas and a transcendent debut from a major new author."

We have put a bookplate in the book to commemorate your donation in memory of Mr. Jones so that its many readers will appreciate your regard for him. We are honored to have been selected to commemorate Darnell Jones' life.

I must apologize that it has taken so long to write to acknowledge your donation. We have made changes to our ordering process and I was not aware that the books had been selected and ordered. The delay was ultimately my fault and I apologize.

Sincerely,



Bill Edminster  
Assistant Director

Ms. Michelle Cox  
285 North Cambridge Court  
Grayslake, IL 60030  
February 5, 2019

Dear Ms. Cox:

Thank you for your donation in memory of Darnell Jones to the McHenry Public Library. We have used your donation to purchase *Once Upon a River* by Diane Setterfield.

M.L. Stedman, #1 *New York Times* bestselling author of *The Light Between Oceans* said that *Once Upon a River* is a glorious tapestry of a book that combines folklore and science, magic and myth. Suspenseful, romantic, and richly atmospheric, this is “a beguiling tale, full of twists and turns like the river at its heart, and just as rich and intriguing.”

We have put a bookplate in the book to commemorate your donation in memory of Mr. Jones so that its many readers will appreciate your regard for him. We are honored to have been selected to commemorate Darnell Jones' life.

I must apologize that it has taken so long to write to acknowledge your donation. We have made changes to our ordering process and I was not aware that the books had been selected and ordered. The delay was ultimately my fault and I apologize.

Sincerely,



Bill Edminster  
Assistant Director



McHenry Public Library District  
809 Front St. McHenry IL 60050  
815.385.0036  
[www.mchenrylibrary.org](http://www.mchenrylibrary.org)

John and Patricia Villard  
820 Fieldale Lane  
Grayslake, IL 60030  
February 7, 2019

Dear Mr. and Mrs. Villard:

Thank you for your donation in memory of Darnell Jones to the McHenry Public Library. We have used your donation to purchase *The Accidental Further Adventures of the Hundred-Year-Old Man* by Jonas Jonasson. *Library Journal's* review of the book says "Jonasson creates the near impossible with his astute assessments of today's unstable global political climate and endearingly sweet characters, providing laugh-out-loud moments in a dark time."

We also purchased *Katerina* by James Frey. The book is described as "written in the same percussive, propulsive, dazzling, breathtaking style as *A Million Little Pieces*, *Katerina* echoes and complements that most controversial of memoirs, and plays with the same issues of fiction and reality that created, nearly destroyed, and then recreated James Frey in the American imagination."

We have put bookplates in each book commemorating your donation in memory of Mr. Jones so that their many readers will appreciate your regard for him. We are honored to have been selected to commemorate Darnell Jones' life.

I must apologize that it has taken so long to write to acknowledge your donation. We have made changes to our ordering process and I was not aware that the books had been selected and ordered. The delay was ultimately my fault and I apologize.

Sincerely,

Bill Edminster  
Assistant Director



McHENRY PUBLIC  
LIBRARY DISTRICT  
WISDOM • KNOWLEDGE • DREAMS

McHenry Public Library District  
809 Front St. McHenry IL 60050  
815.385.0036  
www.mchenrylibrary.org

Cynthia Locke  
1802 North Riverside Drive  
McHenry, IL 60050  
February 6, 2019

Dear Cynthia Locke:

I am writing to inform you of donations that the McHenry Public Library has received in memory of Darnell Jones and of the books we purchased using that money.

We received a donation from John and Patricia Villard that we used to purchase two books. The first is *The Accidental Further Adventures of the Hundred-Year-Old Man* by Jonas Jonasson. *Library Journal's* review of the book says "Jonasson creates the near impossible with his astute assessments of today's unstable global political climate and endearingly sweet characters, providing laugh-out-loud moments in a dark time."

The second book we purchased using the Villard's donation is *Katerina* by James Frey. The book is described as "written in the same percussive, propulsive, dazzling, breathtaking style as *A Million Little Pieces*, *Katerina* echoes and complements that most controversial of memoirs, and plays with the same issues of fiction and reality that created, nearly destroyed, and then recreated James Frey in the American imagination."

We used the donation from Ms. Minna Rae Friedman to purchase *She Would Be King* by Wayetu Moore. This is a debut novel that "reimagines the dramatic story of Liberia's early years through three unforgettable characters who share an uncommon bond. ... Moore's intermingling of history and magical realism finds voice not just in these three characters but also in the fleeting spirit of the wind, who embodies an ancient wisdom. ... *She Would Be King* is a novel of profound depth set against a vast canvas and a transcendent debut from a major new author."

We have used the donation from Ms. Michelle Cox to purchase *Once Upon a River* by Diane Setterfield. M.L. Stedman, #1 *New York Times* bestselling author of *The Light Between Oceans* said that *Once Upon a River* is a glorious tapestry of a book that combines folklore and science, magic and myth. Suspenseful, romantic, and richly atmospheric, this is "a beguiling tale, full of twists and turns like the river at its heart, and just as rich and intriguing."

We put bookplates in each book commemorating the donations and the regard that the donors felt for Mr. Jones so that the many readers of these books can appreciate how the Villards, Ms. Cox, and Ms. Friedman felt about him.

I must apologize that it has taken so long to write to acknowledge these donation. We have made changes to our ordering process and I was not aware that the books had been selected and ordered. The delay was ultimately my fault and I apologize.

Sincerely,

Bill Edminster  
Assistant Director

## McHenry Public Library District

### LIBRARIAN'S REPORT

January 2019

#### Administration

- J. Scholtz completed RAILS Standards documents/submitted. We are "exemplary status" in all but 1 category - \$/% of budget spent on collections (we are below min. standards here)
- J. Scholtz added new policies for Reference and Reader's Advisory and Food Safety Policy in appropriate manuals, Google Drive + forms. (Thanks to L. Jakacki, S. Yazel and P. Strain for working on the policies and forms!!)
- J. Scholtz – ongoing preparations for strategic planning session on 4/27. Reservations made at Concorde Center (8:30am – 6pm), moderator chosen – Sarah Armstrong; content and agenda being worked on.
- Scholtz meeting with Gillespie Design and City officials as well as Landmark Commission for strategic planning and future partnerships.
- Preparations made for Active Shooter discussion for Staff In-Service 2/-22 with PW Warriors; Scholtz will also be discussing FOIA questions leftover from last in-service.
- J. Scholtz concluded negotiations with CuriosityStream for MPLD to offer content to cardholders. (We will be only library in world to offer this service!! – at present!)
- New instructional database, Lynda, will be up-and-running both in-house and externally for all library patrons. Thanks to AD dept and to B. Edminster who helped do setup.
- Scholtz participated in CCS strategic planning sessions throughout Jan – Feb. CCS added 1 library Morton Grove in January. Indian Trails PL scheduled to come on-board in Nov. 2019.
- B. Edminster met with S. Claucherty, L. Jakacki, B. Majka, and K. Milfajt for sync-ups this month. His sync-up with P. Strain had to be cancelled.
- B. Edminster attended the St Baldricks kick-off, 1/10. The library team will be shaving their heads at the Community Shave on 3/21.
- B. Edminster attended an informational meeting on the Pioneer Center's Emergency Shelter planned for McHenry, 1/16.
- J. Scholtz and B. Edminster met with Sarah Keister Armstrong to discuss long-range planning, 1/17.
- B. Edminster led the Classic Book Discussion of *Darkness at Noon* by Arthur Koestler, 1/21.
- B. Edminster attended that RAILS Assistant Directors Networking Group at Cary, 1/25.
- B. Edminster, P. Strain, L. Jakacki, and Z. Terrill attended a training webinar on Edelweiss Collection Analytics, 1/29.
- B. Edminster attended the LACONI program "Streamline Your Strategic Planning Process" at Woodridge Public Library, 2/15.
- B. Edminster attended the President' Day Library Legislative Breakfast in Buffalo Grove, 2/18.

- B. Edminster led the Classic Book Discussion of *Vanity Fair* by William Makepeace Thackeray, 2/18.

### **Adult Services**

- A patron was thrilled to hear that we had the Bohemian Rhapsody soundtrack immediately available through Hoopla while all other physical copies are checked out for the foreseeable future. (E. Janas)
- An out of state patron emailed T. Hillier looking for her fiancé's birth announcement that had appeared in the McHenry Plaindealer. It wasn't in the Plaindealer, but T. Hillier found it in the Crystal Lake Herald. The patron was very happy and knew her fiancé would be thrilled with the surprise.
- T. O'Toole referred a patron to the Small Engine Repair Reference Center database when they called for information on snowmobile repair. Unfortunately the patron couldn't access the database remotely since he was Wauconda patron, but he was so excited about the availability of the free information that he was planning an outing to our library. T. O'Toole also told him about a new store just down the street from the library called BIG KID that sells and repairs snowmobiles that could also assist him.
- Just before closing a man came in looking for B & B Auto's impound lot which he thought was on Route 31. He had gone to the B& B north of the library, found they were closed, and didn't see his car in the lot. D. Gaudio found another location which was on Ringwood Road. She gave the patron the phone number so he could call to confirm they had his car and were open. She also printed out a map and directions before he went on his way.
- When a job-hunting patron asked for help in locating a laboratory on Route 120, A. Moreno knew they were looking for Baxter Laboratories. She provided them with the location information promptly.
- P. Strain co-led the Mystery Book Discussion of *A Cold Day for Murder* by Dana Stabenow.
- Z. Terrill and P. Strain participated in training sessions for ProData payroll and scheduling system and Edelweiss collection reporting and analysis system. They also attended the Electronic Services networking group to discuss gathering and interpreting database usage statistics.
- L. Jakacki is training P. Strain to participate in ordering e-materials for the North Suburban Digital Consortium.

### **Building Services**

- S. Claucherty and G. Pease have been doing a fantastic job keeping up with snow/ice removal + dealing with building problems related to power outages – lights, ballasts, water/roof leaks.
- Hired new Custodian James Nygaard his first day is 2/25/2019
- Started work on the Story Time Room Renovation.
- S. Claucherty Met with L. Marshall roofing to discuss repairs scheduled for spring.
- Updated E.M.S supplies



- Checked all existing E.M.S supplies
- Several minor plumbing repairs have been completed.
- Contracted Advance Fire Protection to replace the Graphite packing on Main RPZ Valve
- Contracted Advance Fire Protection to replace the Faulty Battery Charger to Fire Panel
- S.Claucherty replaced the battery back-ups to the Fire Panel
- S.Claucherty is currently generating an E.M.S Monthly checklist
- S.Claucherty submitted two tickets to COMED for repairs to exterior electrical equipment
- Contracted Complete Mechanical Solutions to Repair a faulty Roll-out switch on RTU-6

### **Circulation**

- L. Horist viewed Polaris downtime webinar 1/4
- M. DelSanto attended Sunshine Committee Meeting 1/8
- B. Majka attended Manager's Meeting 1/8
- B. Majka attended CCS Circ Meeting in Prospect Heights 1/11
- B. Majka attended ProData training 1/15
- S. Willis began training K. Meadows disc cleaning procedures

### **Human Resources**

- Interviews for open Custodian position were delayed due to weather priorities
- Continuing to work with managers on drafting job descriptions for compensation study (27 completed/5 remaining)
- Average Salary increase for the Last 3 months – 2.9%
  - This average calculation is missing data from three (3) employees whose salary increase has not yet been submitted.
- Average Salary increase for the FY 2018-2019 is 2.55%
  - Other Fiscal YTD notes: a) one employee did not receive an increase due to performance; b) two employees have received lump-sum merit payments vs. an increase to their base salary
- Worked with Lesley to create "Employee Illness Reporting" policy and related agreement. Submitted draft to Jim for review.
- Counseled w/ manager on employee performance documentation
- Attended HR Roundtable facilitated by HR Source (@ Palatine Public Library)
- Attended Manager's Meeting
- Participated in meeting w/ InService Committee
- Arranged & participated in ProData training meeting w/ managers
- Attended webinar on "Decoding HDHP for Employees"

### **Public Relations**

- Designed March/April/May *Preface* newsletter. Sent to printer Jan. 30 for delivery on February 13.
- Did some special PR for Polaris offline period so Morton Grove could come on board.

- Promoted upcoming events through website, social media, e-news and indoor/outdoor digital signage.
- FYI – NW Herald is no longer doing a print version of their Community Events/Neighbors section – everything's on their online calendar. So there will no longer be any news clippings of our events in the monthly board packet.
- Updated website as needed.
- Sent two e-newsletters to subscribing patrons.
- Attended Management Team meeting Jan. 8.
- Attended Board Meeting Jan. 15.

### **Technical Services**

- Circulation and Technical Services have tagged 6136 items for RFID, bringing our total up to 87% of the collection tagged.
- Statistics are low due to the inclement weather and library closings.
- D. Lavin continues entering the Polaris Serials Holdings Records for our magazine subscriptions into the CCS database.
- K. Meadows began training with S. Willis on the operation of the disc cleaning equipment.
- K. Meadows pulled the old magazine issues to make room for the 2019 issues.
- K. Walker was the MPLD's featured staff member in one of the February 1<sup>st</sup> Facebook posts.
- D. Lavin participated in the MPLD Sunshine Committee meeting, 1/8.
- K. Walker ran the MPLD Dungeons and Dragons program, 1/8.
- K. Milfajt participated in the MPLD Management Team meeting, 1/8.
- K. Walker participated in the MPLD In-Service Committee meeting, 1/9.
- K. Milfajt represented the MPLD at the CCS SCRAP Advisory Group meeting, 1/9.
- K. Kimbrel, K. Meadows and K. Walker took advantage of the Polaris downtime to view various webinars for skill enhancement, 1/14.
- K. Kimbrel, D. Lavin, K. Meadows, P. Radic and K. Walker participated in the TS Team meeting facilitated by K. Milfajt, 1/14.
- K. Milfajt facilitated the the Contemporary Book Group discussion of Pigs in Heaven by Barbara Kingsolver, 1/14.
- K. Milfajt attended the ProData training for Managers, 1/15.
- K. Walker met with K. Milfajt for a SMART Goal review, 1/16.
- K. Kimbrel met with K. Milfajt for a SMART Goal review, 1/17.
- K. Milfajt met with B. Edminster to sync up and continue learning about what goes into the IPLAR report, 1/22.
- D. Lavin met with K. Milfajt for her annual evaluation, 1/24.
- K. Meadows met with K. Milfajt for a SMART Goal review, 1/25.

### **Technology**

- Scholtz and D. Grandon met with CCB and Eder Casella Tech regarding IT problems/solutions.

- CCB setup to monitor/fix staff computers.
- D. Grandon ordered new IT office furniture and 60 new Windows 10 PC – will install as needed.
- D. Grandon presented new method of cleaning Chromebooks after each use to YS and AD -2/5.
- D. Grandon/Scholtz are trying to get IT connection, equipment, cabling, subscription/password information under control as well as documenting everything. However, we are still struggling with some problems and old equipment is failing.
- D. Grandon ordered new podium for meetings rooms from AVI; AVI also fixed AV software/hardware issues in all rooms (new HDMI cables) + will be upgrading ceiling speakers.

## **Youth Services**

- After-School Supper Program: 78 kids, 9 adults, 71 meals served
- The winter weather and library closings had an impact of the YS Department's programming numbers this month.
- E. Andrews completed reviewing the YA Science Fiction collection this past month. This has been a popular genre for teens over the past few years and taking a look at what is still popular and making space for new titles was needed.
- A. Karwowska has been busy preparing everything for our annual Book Madness Tournament for tweens. She visited many schools serving 4th-8<sup>th</sup> graders to give books talks of all 32 titles on bracket. This is one of the most visible programs we have throughout the year to these students.
- The Junior DVD collection is still very popular, but out of space. J. Einoris is doing review of the collection looking for titles that have a low average yearly circulation rate for deselection.
- M. Puga's Arte con Hilo (sting art) program was well-attended and well received by the teens. The created the very popular art project of using nails to create a design on a wooded board and then using colored string to fill the design out. It was neat to see a bunch of teens doing a craft that required hammer and nails.
- J. Hume presented her proposal for the Storytime Room Remodel to J. Scholtz and B. Edminster. She shared her vision for the room along the furnishings and manipulatives needed to make the room a place for young children to socialize, play and have fun in the library. The proposal was approved and we have started working on fixing up the space and procuring the furnishings.
- G.Doolan's Car City program was a hit. Kids enjoyed getting to bring in their miniature cars into the library and getting to drive them around the mini town set up in the meeting room.
- M. Cairo had a nice interaction with one of our tween patrons regarding the AfterSchool Snack Program. One of our tween patrons that regularly attends our After School Supper program asked to take a menu home to his mom. Then continued by commenting on how he appreciates the meals we provide. He tells his mom each day

what he eats at the program. According to the patron, his mom also appreciates the food we provide since dinner at home is after 7:00 when the parents return home from work.

- L.Jakacki prepared a letter to the Friends of the Library asking for a donation towards the remodeling of the storytime room.

## **Statistics and Highlights Narrative**

Legend – ABk – Adult Books; JBk – Children's Books; PBk – Paperback Books; AudBk – Audio books; JAudBk – Children's Audio books; ILL – Interlibrary loan; Vid/DVD – Videos/DVDs; JVid/DVD – Children's Videos/DVDs; Oth - Other

Although it seems like we were closed more in Jan. 2019 than last year, statistics tell us no – we were open 27 days last year and 27 days this year. Circulation was down in all categories except for Adult and J DVDs (+35% and +53%, respectively). Renewals accounted for 16,135 of the total circulation of 44,820 (36%). Circulation was +9% over last year/mon of 41,030. ILL as borrower and lender was (-13% and -35%, respectively). Study rooms were used 345 times. Programs for Adult increased +12% and YS programs decreased (-6%). The YS program decrease was caused primarily because of weather – related ½ day closings/opening late (3 days opening at either 10am or 1pm, 2 days closing at 5 or 6pm). Electronic checkout/use of ematerials was +29% but in-house attendance was (-30%) – due to inclement weather. 44,820 circulations over 27 days = 1660 circulations daily ave. with only 9137 people visiting the library in January, that means an ave. person checks out 5 items per visit.

## **Upcoming Events and Projects**

- Chamber Business Expo, 3/9

## **EMPLOYEE ILLNESS REPORTING POLICY**

The McHenry Public Library District recognizes the importance of food safety particularly when the Library conducts programs which may involve food storage, handling, and distribution to its patrons and/or program participants. The purpose of this policy is to ensure appropriate steps are taken to preclude the transmission of foodborne illness or communicable diseases.

Those staff members who may perform duties or tasks in conjunction with any programs involving food may be designated as a "food employee" by their supervisors. Designated food employees will be required to attend related training and adhere to specific requirements to ensure food safety.

If you have been designated as a "food employee," you will be required to complete an Employee Health Policy Agreement and follow food safety requirements that support our efforts in preventing foodborne illnesses. All designated food employees should adhere to reporting requirements as indicated in the Employee Health Policy Agreement. Food employees may be subject to work restrictions or exclusions that may be imposed upon them as specified by a regulatory authority or the Food Facility Person-in-Charge as well as following good hygienic practices at all times.

If you have been designated as a "Food Facility Person-in-Charge" by the Executive Director and/or your supervisor, you are responsible for adhering to any food safety requirements established by the Library and the McHenry County Department of Health. The Food Facility Person-in-Charge may be required to undertake applicable training and maintain required reports and/or logs related to the Library's storage, handling, and distribution of food. This role is also required to:

- recognize sources and symptoms of foodborne illnesses,
- inform food employees of reporting requirements,
- restrict or exclude affected food employees, and
- notify the McHenry County Department of Health as necessary or required.

Responsibilities of the Food Facility Person-in-Charge also include adhering to appropriate actions specified in the Illinois Food Code and Control of Communicable Diseases Code to exclude, restrict, and/or monitor food employees as needed. This Person-in-Charge shall also cooperate with the regulatory authority during all aspects of an outbreak investigation and adhere to all recommendations provided. The Food Facility Person-in-Charge will also ensure all designated food employees complete an Employee Health Policy Agreement and sign the agreement acknowledging awareness of the policy. This Person-in-Charge will continue to promote and reinforce awareness of the Employee Illness Reporting Policy to all designated food employee on a regular and on-going basis.



# EMPLOYEE HEALTH POLICY AGREEMENT

Employee Name: \_\_\_\_\_

Department: \_\_\_\_\_

Position: \_\_\_\_\_

## Reporting Symptoms of Illness

The employee agrees to report to the Food Facility Person-in-Charge when experiencing **ANY** of the following symptoms

- \* Diarrhea
- \* Stomach cramps
- \* Vomiting
- \* Sore throat and fever
- \* Jaundice (yellowing of eyes or skin)
- \* Infected cuts, wounds, or boils with pus on the hands or wrists

The Person-in-Charge will immediately notify the local health department when aware of 2 or more food employees ill with gastrointestinal symptoms and continue to monitor employees for signs of illness.

## Reporting Diagnosed Illness

The employee agrees to report to the Food Facility Person-in-Charge when they have been diagnosed by a medical professional with:

- \* Norovirus
- \* Hepatitis A
- \* Shigella spp.
- \* Shiga Toxin-Producing E. coli
- \* Salmonella Typhi (typhoid fever)
- \* Salmonellosis

The Person-in-Charge notifies the local health department about any employee with a diagnosed illness.

## If Symptoms of Illness Occurs:

If symptoms occur while performing food-related tasks:

- \* Stop food-related work immediately
- \* Report to your supervisor
- \* See a health practitioner/doctor
- \* Refrain from performing food-related tasks until symptom-free for at least 48 hours

If symptoms occur before performing food-related tasks:

- \* Notify your supervisor
- \* Refrain from performing food-related tasks until symptom-free for at least 48 hours

## Reporting Diagnosed Illness

\* If an employee is restricted from work they are allowed to come to work, but their work duties may be limited to non-food handling and non-utensiling tasks and duties.

\* If an employee is excluded from work they are **NOT** allowed to come to work

\* If an employee is excluded from work for being diagnosed with one of the illnesses listed above, the employee will not be able to return to work until obtaining reinstatement approval from MCDH Communicable Disease Section.

The Person-in-Charge may restrict or exclude an employee from work based on the type of symptoms reported and the severity.

**McHenry Public Library District employee shall not work with any of the above listed health conditions per the Illinois Food Code and Control of Communicable Diseases Code Policy.**

I have read and understand all of the information contained in this agreement and the Employee Illness Reporting Policy. I understand that I have a responsibility to follow each expectation and requirement listed above.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Food Facility Person-in-Charge Signature

\_\_\_\_\_  
Date

## SUMMARY OF QUALIFICATIONS

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Sarah Keister Armstrong & Associates, LLC specializes in community needs assessments and strategic planning, program evaluation, grant writing, and communications for libraries and nonprofit organizations.

### Why Us?

We're library people. We understand the challenges facing today's libraries and the changes in how communities interact with them. We also know that every library is different, and our intentionally small size allows us to provide our clients with customized services and solutions.

We're proud to have led over the past four years a number of successful strategic planning projects for public libraries, with the belief that when their operations are aligned with community needs, libraries can be transformational institutions. Our fresh perspectives and multidisciplinary backgrounds position us to help organizations chart meaningful progress for the future.

### Recent Library Projects

Our modern perspectives on community needs assessments and strategic planning result in straightforward, dynamic documents that will be regularly referenced and updated rather than put away on a high shelf. In all projects, Sarah Keister Armstrong serves as project lead, and Beth Keister and Dan Armstrong provide project support. Some of our library projects include:

- Lake Forest Library: Community needs assessment and strategic plan (in process).
- Forest Park Public Library: Community needs assessment and strategic plan (in process).
- Round Lake Area Public Library: Completed community needs assessment and strategic plan.
- Addison Public Library: Completed community needs assessment and strategic plan.
- Ella Johnson Memorial Public Library: Completed community needs assessment and strategic plan.
- Itasca Community Library: Completed community needs assessment and strategic plan process.
- Arlington Heights Memorial Library: Collected community feedback through targeted survey and focus groups regarding potential expanded library services and facilities.
- Bensenville Public Library: Facilitated community focus groups and mission statement development as components of library's strategic plan development.
- Wheaton Public Library: Completed community needs assessment and strategic plan.
- Morton Grove Public Library: Completed community needs assessment and strategic plan.
- Warren-Newport Public Library: Completed community library usage assessment in preparation for long-range planning.
- Hillside Public Library: Developed community needs assessment in preparation for planning.

## Key Personnel

**Sarah Keister Armstrong** has worked in a variety of private, state, and federal government offices and nonprofit organizations. She is experienced in statistical analysis, data collection, and using qualitative and quantitative measures to evaluate public policies and programs. Sarah holds a Master of Public Policy and Administration degree and a Bachelor of Arts degree in Political Science and Sociology and was a recipient of the federal government's prestigious Presidential Management Fellowship. Sarah currently serves as a Director-at-Large of the Illinois Library Association and previously served on the Board of Directors of the Reaching Across Illinois Library System (RAILS). Her recent presentations and publications include:

- **Advocacy From the Top: Spring Your Board to Action**  
Presentation at the *Wisconsin Association of Public Libraries Conference*, April 2017
- **Survey Says: Writing Questionnaires and Avoiding Common Pitfalls**  
Presentation at the *Wisconsin Library Association Annual Conference*, October 2016
- **From Quantity to Quality: How Libraries Can Unearth the Meaning of Their Data**  
Panel Presentation at *A Library State of Mind: 2015 Illinois Academic, Public, School & Special Libraries Conference*
- **Are We There Yet? Five Stops Along a Nonprofit's Journey Through Strategic Planning**  
*Nonprofit Information*

Sarah also serves in the following leadership roles within her community:

- Vice President of the Fremont Public Library District Board of Trustees (Mundelein, IL)
- Co-Chair of the Lake County Youth Empowerment for Success Coalition

**Beth Keister** also brings a mix of technical expertise and library consulting experience to the firm. After earning a Bachelor of Science degree in Mathematics and a Master of Science degree in Statistics, Beth worked in various technical positions for commercial and non-profit organizations, taught university level mathematics, and consulted with major educational publishers. She has trained the staffs of several libraries and organizations on a variety of software packages and consulted with libraries on creating programs and reports that support daily operations. She also is experienced in using survey design and research methodologies for evaluation purposes.

**Dan Armstrong** is a skilled information professional with experience working in educational and nonprofit organizations. He is experienced in developing and implementing public relations, community engagement, and social media strategies. Dan holds a Master of Library and Information Science degree and a Bachelor of Arts degree in English-writing and Sociology and has been recognized for his accomplishments in writing and media relations.

**Professional Memberships** include American Evaluation Association, American Library Association, Illinois Library Association, Indiana Library Federation, Public Library Association, and Wisconsin Library Association.



## WORK PLAN

To collect input from library staff and trustees during McHenry Public Library District's strategic planning process, we propose facilitating the following meetings and work sessions. The discussions held and feedback provided during these sessions will be used to inform development of long- and short-term goals for inclusion in the strategic plan.

The following timeline is flexible and dependent upon the determined needs of the library.

| MONTH                   | TASKS   | GOALS  |
|-------------------------|---|--|
| April 2017              | <ul style="list-style-type: none"><li>Information gathering, including review of past planning materials</li></ul>          | <ul style="list-style-type: none"><li>Develop understanding and priorities of past planning processes</li></ul>  |
| April – May 2017        | <ul style="list-style-type: none"><li>Meet with management staff</li></ul>  | <ul style="list-style-type: none"><li>Identify priorities and changes from existing strategic plan document</li><li>Develop options for long-term goals</li></ul>    |
| April – May 2017        | <ul style="list-style-type: none"><li>Develop agenda for off-site board retreat</li></ul>                                   | <ul style="list-style-type: none"><li>Encourage productive discussion and effective decision making regarding broad long-term goals</li></ul>                        |
| June - July 2017        | <ul style="list-style-type: none"><li>Hold off-site retreat with board and management staff</li></ul>                       | <ul style="list-style-type: none"><li>Identify long-term goals that align with mission and vision of the library</li></ul>   |
| August - September 2017 | <ul style="list-style-type: none"><li>Meet with non-management staff</li></ul>  | <ul style="list-style-type: none"><li>Facilitate discussion and collect input regarding identified long-term goals</li></ul>   |
| August - September 2017 | <ul style="list-style-type: none"><li>Meet with management staff</li></ul>  | <ul style="list-style-type: none"><li>Compile input from retreat and sessions with non-management staff to inform revisions of strategic planning document</li></ul> |
| August - September 2017 | <ul style="list-style-type: none"><li>Revise strategic planning document to present to management staff and board</li></ul> | <ul style="list-style-type: none"><li>Reflect priorities of staff and board from input provided during meetings and work sessions</li></ul>                          |

## FEE

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Total project cost, including materials and translation services used by and travel expenses incurred by Sarah Keister Armstrong & Associates, LLC, is not to exceed \$3,500.

The project will be invoiced as follows: 50% at contract award; 50% at submission of strategic plan to library administration.

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For more information, please contact:

Sarah Keister Armstrong  
Principal & Owner  
Sarah Keister Armstrong & Associates, LLC  
1426 Turks Cap Road  
Grayslake, IL 60030

Phone: (224) 305-2701  
Email: [sarah@skaassociates.com](mailto:sarah@skaassociates.com)  
Website: [www.skaassociates.com](http://www.skaassociates.com)

## REFERENCES

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Jim DiDonato  
Executive Director  
Round Lake Area Public Library District  
906 Hart Rd, Round Lake, IL 60073  
Phone: (847) 546-7060, ext. 127  
e-mail: [jdidonato@rlalibrary.org](mailto:jdidonato@rlalibrary.org)

Type of work completed: Community needs assessment and strategic plan

Betsy Adamowski  
Director  
Wheaton Public Library  
225 N. Cross Street  
Wheaton, IL 60187  
Phone: (630) 868-7591  
Email: [betsy@wheatonlibrary.org](mailto:betsy@wheatonlibrary.org)

Type of work completed: Community needs assessment and strategic plan. A survey and focus groups were used to provide community feedback in the library's first strategic planning process.

*Daily Herald* article: <http://www.dailyherald.com/article/20140807/news/140808949/>

Tuki Sathaye  
Library Director  
Itasca Community Library  
500 W. Irving Park Rd.  
Itasca, IL 60143  
Phone: (630) 773-1699  
Email: [tsathaye@itascalibrary.org](mailto:tsathaye@itascalibrary.org)

Type of work completed: Community needs assessment and strategic plan

## OUR EXPERIENCE

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Sarah Keister Armstrong & Associates, LLC specializes in community needs assessments and strategic planning and facilitation, program evaluation, and communications for libraries and nonprofit organizations.

### Why Us?

We're library people. We understand the challenges facing today's libraries and the changes in how communities interact with them. We also know that every library is different, and our intentionally small size allows us to provide our clients with customized services and solutions.

The success of our work stems from our ability to design customized planning, facilitation, and evaluation tools, effectively implement them, and analyze results intended to inform decision-making. We are experienced in working with municipal and district library boards and facilitating discussions that lead libraries forward. This end-to-end servicing of client needs reflects our philosophy of working with clients to meet their needs rather than for clients using pre-packaged tools and methods.

### Key Personnel

**Sarah Keister Armstrong** has worked in a variety of private, state, and federal government offices and nonprofit organizations. She is experienced in statistical analysis, data collection, and using quantitative and qualitative measures to evaluate public policies and programs. Sarah holds a Master of Public Policy and Administration degree and a Bachelor of Arts degree in Political Science and Sociology and was a recipient of the federal government's prestigious Presidential Management Fellowship. Sarah previously served on the Board of Directors of the Reaching Across Illinois Library System (RAILS) and has presented and published the following:

- Engaging Your Board, Staff and Community in Strategic Planning  
Presented during the Wisconsin Library Association *Trustee Training Week* webinar series, August 2017
- Advocacy From the Top: Spring Your Board to Action  
Presentation at the *Wisconsin Association of Public Libraries Conference*, April 2017  
Presentation at the *Illinois Library Association Annual Conference*, October 2017  
Presentation at the *Michigan Library Association Annual Conference*, October 2017
- Survey Says: Writing Questionnaires and Avoiding Common Pitfalls  
Presentation at Madison Nonprofit Day, October 2017  
Presentation at the *Wisconsin Library Association Annual Conference*, October 2016
- From Quantity to Quality: How Libraries Can Unearth the Meaning of Their Data  
Panel Presentation at *A Library State of Mind: 2015 Illinois Academic, Public, School & Special Libraries Conference*
- Trustee Voices  
Published in the *Illinois Library Association Reporter*

- Are We There Yet? Five Stops Along a Nonprofit's Journey Through Strategic Planning  
Published in *Nonprofit Information*

Sarah served on the Fremont Public Library District Board of Trustees (Illinois) from 2013 to 2017, most recently as vice president, and serves in the following leadership roles within her community:

- Director-at-Large, Illinois Library Association
- Co-Chair of the Lake County Youth Empowerment for Success Coalition

**Beth Keister** also brings a mix of technical expertise and library consulting experience to the firm. After earning a Bachelor of Science degree in Mathematics and a Master of Science degree in Statistics, Beth worked in various technical positions for commercial and non-profit organizations, taught university level mathematics, and consulted with major educational publishers. She has trained the staffs of several libraries and organizations on a variety of software packages and consulted with libraries on creating programs and reports that support daily operations. She also is experienced in using survey design and research methodologies for evaluation purposes.

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## Recent Library Projects

We're proud to have led a number of successful strategic planning and facilitation projects for public libraries with the belief that when their operations are aligned with community needs, libraries can be transformational institutions. Some of our library clients have included:

- Addison Public Library, Addison, Illinois
- Arlington Heights Memorial Library, Arlington Heights, Illinois
- Bartlett Public Library District, Bartlett, Illinois
- Bensenville Community Public Library, Bensenville, Illinois
- Delafield Public Library, Delafield, Wisconsin
- Ella Johnson Memorial Public Library, Hampshire, Illinois
- Forest Park Public Library, Forest Park, Illinois
- Fox River Valley Public Library District, East Dundee, Illinois
- Glencoe Public Library, Glencoe, Illinois
- Glenwood-Lynwood Public Library District, Lynwood, Illinois
- Green Hills Public Library District, Palos Hills, Illinois
- Hillside Public Library, Hillside, Illinois
- Itasca Community Library, Itasca, Illinois
- Jacksonville Public Library, Jacksonville, Illinois
- Lake Forest Library, Lake Forest, Illinois
- Lake Geneva Public Library, Lake Geneva, Wisconsin
- Lansing Public Library, Lansing, Illinois
- Messenger Public Library, North Aurora, Illinois
- Morton Grove Public Library, Morton Grove, Illinois
- Mukwonago Community Library, Mukwonago, Wisconsin
- Palos Heights Public Library, Palos Heights, Illinois
- Pekin Public Library, Pekin, Illinois
- Round Lake Area Public Library, Round Lake, Illinois
- Stillwater Public Library, Stillwater, Minnesota
- Warren-Newport Public Library District, Gurnee, Illinois
- Warrenville Public Library, Warrenville, Illinois
- Wheaton Public Library, Wheaton, Illinois

## PROJECT APPROACH

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To facilitate the process of developing a strategic vision for the McHenry Public Library District, we propose conducting a one-day retreat with the Board of Trustees and library management team, with an agenda similar to the enclosed draft. By engaging trustees and staff leadership in conversations about maintaining the essential role of library service within the community while adhering to the district's commitment to its mission and values, we will assist in facilitating discussion intended to determine the library's goals and strategies, to prioritize its work moving forward, and to develop an understanding of the resources necessary for achieving its goals.

Following the facilitation of the meeting with the Board of Trustees and library management team, we will remain available for follow-up consultation as needed.

## PROJECT FEE

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Sarah Keister Armstrong & Associates sets its fees as total project costs, which include labor, materials used by Sarah Keister Armstrong & Associates, and travel incurred by Sarah Keister Armstrong & Associates. The total project cost of the project approach outlined above is \$1,500.

For more information, please contact:

Sarah Keister Armstrong  
Principal & Owner  
Sarah Keister Armstrong & Associates, LLC  
218 Greentree Parkway  
Libertyville, IL 60048

Phone: (224) 305-2701  
Email: [sarah@skaassociates.com](mailto:sarah@skaassociates.com)  
Website: [www.skaassociates.com](http://www.skaassociates.com)

## DRAFT AGENDA

**McHenry Public Library District  
Strategic Planning Retreat  
Saturday, April 27, 2019  
9:00 a.m. – 4:00 p.m.**

|                                |  |
|--------------------------------|--|
| <i>9:00 a.m. – 9:15 a.m.</i>   | <b>Introductions<br/>Review of Purpose of Meeting</b>  |
| <i>9:15 a.m. – 9:30 a.m.</i>   | <b>Icebreaker Activity</b>   |
| <i>9:30 a.m. – 10:15 a.m.</i>  | <b>Evaluating Data to Inform Our Decision-Making</b>   |
| <i>10:15 a.m. – 10:30 a.m.</i> | <b>Acknowledging the Successes and Shortcomings of the Library's Most Recent Long-Range Plan</b> |
| <i>10:30 a.m. – 10:45 a.m.</i> | <b>Break</b>   |
| <i>10:45 a.m. – 11:30 a.m.</i> | <b>Examining the Library's Values, Vision, and Mission</b>                                       |
| <i>11:30 a.m. – 12:30 p.m.</i> | <b>Lunch Break</b>   |
| <i>12:30 p.m. – 2:45 p.m.</i>  | <b>Identifying Our Goals and Developing Strategies to Achieve Them</b>                           |

Small Group Activities  
Large Group Discussions

- How can we capitalize on our strengths?
- How can we improve upon our weaknesses?
- What obstacles exist to achieving these goals?
- What are the financial implications and effect on the library's resources?

|                              |  |
|------------------------------|--|
| <i>2:45 p.m. – 3:00 p.m.</i> | <b>Break</b>                                       |
| <i>3:00 p.m. – 3:45 p.m.</i> | <b>Determining Community Engagement Strategies</b> |

- How do we effectively communicate the library's needs?
- How do we maximize the likelihood of success?

|                              |                               |
|------------------------------|-------------------------------|
| <i>3:45 p.m. – 4:00 p.m.</i> | <b>Determining Next Steps</b> |
|------------------------------|-------------------------------|

- What additional information is needed at this time?
- What is our timeline?
- What actions do we take from here?





**McHenry Public Library District**  
**809 N. Front St.**  
**McHenry, IL 60050**  
**815.385.0036; FAX 815.385.7085**

## **MEMO**

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**TO:** MPLD Board of Trustees and Dept. Managers  
**FROM:** Jim Scholtz, Executive Director, MPLD  
**RE:** Strategic Planning – goals for FY2019 - 2022  
**DATE:** 1/7/2019

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The questionnaire below is designed to get you started thinking about some new goals and projects for FY2019-2022. These projects will start the discussion around budget, goals and direction of the MPLD – there will be sufficient time for reflection, addition/deletion and changes of goals and, eventually, all staff and various points in the community will have their opinions heard as well.

- 1) What have we done well with the existing physical building interior/exterior, grounds and surrounding area (parking lot, outside signage), utilization of rooms and equipment? What types of equipment, furniture, room design, staff space, should we be looking at?
- 2) What needs to be done in these areas (1)?
- 3) What have we done well in staff/staff training/benefits/salaries, etc.
- 4) What needs to be done in these areas (3)?
- 5) What needs to be done in terms of technology in the Library (personnel/equipment, infrastructure, etc.)?
- 6) Each year, since 2008, we've saved \$400-\$500K but we've also had some expenses. We have \$xxx in reserve but no increase in tax levy since 2007. We are getting less revenue on overdues as well. Do we want to find extra revenue streams? Do we want to seek an increased tax levy for a building or other? How to do so/when?
- 7) What kinds of services/collections do you think the library should be providing? (in-house/out-house)
- 8) What kind of library do you envision in McHenry in 2022?
- 9) What kind of community partnerships should we be seeking/investing in?
- 10) Any other aspects we should consider?



815.344.1300 mchenry  
847.382.3366 barrington  
847.336.6455 gurnee  
www.edercasella.com

**MCHENRY PUBLIC LIBRARY DISTRICT  
MCHENRY COUNTY, ILLINOIS**

**ANNUAL FINANCIAL REPORT**

**JUNE 30, 2018**

**eder, casella & co.**

**MCHENRY PUBLIC LIBRARY DISTRICT  
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JUNE 30, 2018**

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
McHenry Public Library District  
McHenry, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the

### MCHENRY PUBLIC LIBRARY DISTRICT

as of and for the year ended June 30, 2018, 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 from 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 McHenry Public Library District as of June 30, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Change in Accounting Principle

As described in Note 15 to the financial statements, the District implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* and GASB Statement No 85, *Omnibus 2017*. Our opinion is not modified with respect to this matter.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedules of Changes in the Employer's Net Pension/OPEB Liability and Related Ratios, Schedules of Employer Contribution, and budgetary comparison information on pages 3 through 7 and 28 through 34 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 Library's basic financial statements. The supplemental information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Eder, Casella & Co.*

EDER, CASELLA & CO.  
Certified Public Accountants

McHenry, Illinois  
February 20, 2019

**REQUIRED SUPPLEMENTARY INFORMATION**

**MCHEHRY PUBLIC LIBRARY DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2018**

As management of McHenry Public Library District (Library), we offer readers of the Library's statements this narrative overview and analysis of the financial activities of the Library for the fiscal year ended June 30, 2018.

**FINANCIAL HIGHLIGHTS**

- The assets and deferred outflows of resources of the Library exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$7,415,893 (net position). Unrestricted net position, which are assets that may be used to meet the Library's ongoing obligations to citizens and creditors, are \$633,332 at June 30, 2018.
- The Library's total net position decreased by \$760,733 due to a decrease in current year activities and a net position adjustment related to Other Post-Employment Benefits.
- As of the close of the current fiscal year, the Library's governmental funds reported combined ending fund balances of \$1,884,009, a decrease of \$277,026 in comparison with the prior year. Of this, \$112,417 is nonspendable prepaid expenses, \$2,239,847 is committed for capital project expenditures, and \$(468,255) is unassigned fund balance.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$(468,255).

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the Library's basic financial statements. The Library's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-Wide Financial Statements** - The government-wide financial statements are designed to provide readers with a broad overview of the Library's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the Library's assets and deferred outflows of resources, less its liabilities and deferred inflows of resources, with the difference 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.

The Statement of Activities presents information showing how the Library's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements present functions of the Library that are principally supported by taxes and intergovernmental revenues (governmental activities). The Library does not have any functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Library include general government and library operations. The government-wide financial statements can be found on pages 8 and 9 of this report.



**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 state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Library are 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, 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 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 Library'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.

The Library maintains three 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, Special Reserve Fund, and Grant and Gift Fund, all of which are considered to be major funds.

The Library adopts an annual appropriated budget for the General Fund, Special Reserve Fund, and Grant and Gift Fund. A budgetary comparison statement has been provided for each of these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 10 through 13 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 14 through 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 Library's progress in meeting its obligation to provide as fully adequate as possible library services to its residents. Required supplementary information can be found on pages 28 through 34 of this report.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Library, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$7,415,893 at the close of the most recent fiscal year. By far the largest portion of the Library's net position reflects its investment in capital assets (e.g., land, fine art, building, equipment and furnishings, and collection) less any related debt used to acquire those assets that is still outstanding. The Library uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

A condensed version of the Statement of Net Position at June 30, 2018 and 2017 follows:

McHenry Public Library District's Net Position

|   | Governmental Activities |                      |
|---|-------------------------|----------------------|
|   | 2018                    | 2017                 |
| <b>Assets</b>                               |                         |                      |
| Current and Other Assets                    | \$ 5,164,052            | \$ 5,345,233         |
| Capital Assets                              | 6,782,561               | 6,834,811            |
| <b>Total Assets</b>                         | <b>\$ 11,946,613</b>    | <b>\$ 12,180,044</b> |
| <b>Deferred Outflows of Resources</b>       |                         |                      |
| Pension Expense/Revenue - IMRF              | \$ (107,404)            | \$ 475,517           |
| <b>Total Deferred Outflows of Resources</b> | <b>\$ (107,404)</b>     | <b>\$ 475,517</b>    |
| <b>Liabilities</b>                          |                         |                      |
| Long-Term Liabilities Outstanding           | \$ 1,143,273            | \$ 1,294,737         |
| Current Liabilities                         | 131,195                 | 35,352               |
| <b>Total Liabilities</b>                    | <b>\$ 1,274,468</b>     | <b>\$ 1,330,089</b>  |
| <b>Deferred Inflows of Resources</b>        |                         |                      |
| Unavailable Revenue - Property Taxes        | \$ 3,148,848            | \$ 3,148,846         |
| <b>Total Deferred Inflows of Resources</b>  | <b>\$ 3,148,848</b>     | <b>\$ 3,148,846</b>  |
| <b>Net Position</b>                         |                         |                      |
| Net Investment in Capital Assets            | \$ 6,782,561            | \$ 6,834,811         |
| Unrestricted/(Deficit)                      | 633,332                 | 1,341,815            |
| <b>Total Net Position</b>                   | <b>\$ 7,415,893</b>     | <b>\$ 8,176,626</b>  |

The balance of unrestricted net position, \$633,332, may be used to meet the Library's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Library is able to report positive balances in all categories of net position.

The Library's net position decreased by \$760,733 during the current fiscal year.

**Governmental Activities** - Governmental activities decreased the Library's net position by \$760,733, which includes a net position adjustment of \$(352,137). Key elements of this decrease are as follows:

McHenry Public Library District's Change in Net Position

|  | Governmental Activities |                     |
|--|-------------------------|---------------------|
|  | 2018                    | 2017                |
| <b>Revenues</b>                            |                         |                     |
| Program Revenues                           |                         |                     |
| Charges for Services                       | \$ 70,004               | \$ 73,833           |
| Operating Grants and Contributions         | 41,348                  | 49,713              |
| General Revenues                           |                         |                     |
| Property Taxes                             | 3,169,438               | 3,173,266           |
| Impact Fees                                | -                       | 4,487               |
| Developer Fees                             | 15,189                  | 54,188              |
| Investment Earnings                        | 1,258                   | 1,447               |
| Gain (Loss) on Disposal of Capital Assets  | (43,246)                | (23,551)            |
| Other                                      | 21,113                  | 24,390              |
| <b>Total Revenues</b>                      | <b>\$ 3,275,104</b>     | <b>\$ 3,357,773</b> |
| <b>Expenses</b>                            |                         |                     |
| General Government                         | \$ 75,845               | \$ 79,919           |
| Library Operations                         | 3,607,855               | 3,499,262           |
| <b>Total Expenses</b>                      | <b>\$ 3,683,700</b>     | <b>\$ 3,579,181</b> |
| <b>Increase/(Decrease) in Net Position</b> | <b>\$ (408,596)</b>     | <b>\$ (221,408)</b> |
| Net Position - Beginning                   | 8,176,626               | 8,398,034           |
| Net Position Adjustment                    | (352,137)               | -                   |
| <b>Net Position - Ending</b>               | <b>\$ 7,415,893</b>     | <b>\$ 8,176,626</b> |

- Total revenues decreased \$82,669 from the prior year mainly due to loss on disposal of capital assets and lower developer fees.
- Total expenses increased \$104,519 from the prior year, which was mainly attributable to the increase in Library Operations of \$108,593.

## **FINANCIAL ANALYSIS OF THE LIBRARY'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. Such information is useful in assessing the Library's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Library's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Library's governmental funds reported combined ending fund balances of \$1,884,009.

The General Fund is the chief operating fund of the Library. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$(468,255). The total fund balance of the Library's General Fund decreased by \$272,693 during the current fiscal year. The decrease in fund balance is primarily due to an increase in personnel expenditures.

The Special Reserve Fund has a total fund balance of \$1,822,557. The net increase in fund balance during the current year in the Special Reserve Fund was \$15,759.

The Grant and Gift Fund has a total fund balance of \$429,493. The net decrease in fund balance during the current year in the Grant and Gift Fund was \$20,092.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

The Library did not amend its budget for the fiscal year ended June 30, 2018; therefore, the amounts shown as original and final budget are the same.

Significant differences between the budget and the actual revenues and expenditures are summarized as follows:

- The difference between the estimated revenues and the actual revenues was \$56,786 (unfavorable) and was primarily attributable to less than expected fines, interest, and other income.
- The difference between the estimated expenditures and the actual expenditures was \$471,390 (favorable), and was primarily attributable to less than expected salaries, professional services, and capital outlay.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets** - The Library's investment in capital assets for its governmental activities as of June 30, 2018 amounts to \$6,782,561 (net of accumulated depreciation). This investment in capital assets includes land, parking lot, fine art, building, landscaping, equipment and furnishings, and collection. The total decrease in the Library's investment in capital assets for the current fiscal year was \$34,242.

The following are significant capital asset activities for the year ended June 30, 2018:

- Library Entrance Upgrade Project - \$33,258
- Conference Room Technology Upgrade Project - \$51,360

The following table presents a summary of capital assets for the years ended June 30, 2018 and 2017:

McHenry Public Library District's Capital Assets  
(net of depreciation)

|                           | Governmental Activities |                     |
|---------------------------|-------------------------|---------------------|
|                           | 2018                    | 2017                |
| Land                      | \$ 1,245,836            | \$ 1,245,836        |
| Fine Art                  | 18,600                  | 18,600              |
| Parking Lot               | 237,984                 | 255,481             |
| Building                  | 3,035,330               | 3,057,828           |
| Landscaping               | 9,348                   | 10,081              |
| Equipment and Furnishings | 580,342                 | 578,105             |
| Collection                | 1,655,121               | 1,668,870           |
| Total                     | <u>\$ 6,782,561</u>     | <u>\$ 6,834,811</u> |

Additional information on the Library's capital assets can be found in note 4 on page 18 of this report.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The equalized assessed valuation (EAV) for the Library for 2017 is \$952,580,097. This represents an EAV increase of \$53,038,461 (5.90%) from the prior year. This increase will affect the calculation of the Library's property tax revenue and was considered in preparing the Library's budget for the 2019 fiscal year.

Next year's budget (fiscal year 2018/19) tax revenue is expected to be higher than the previous year with an upward trend in EAV (see above) and is expected to continue to increase for the next year budget cycle.

Next year's budget (fiscal year 2018/19) expenses are expected to decrease due to major capital projects being completed in fiscal year 2018.

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of McHenry Public Library District's finances for all those with an interest in the Library's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, McHenry Public Library District, 809 North Front Street, McHenry, IL 60050-5578.

## BASIC FINANCIAL STATEMENTS

MCHENRY PUBLIC LIBRARY DISTRICT  
GOVERNMENT-WIDE FINANCIAL STATEMENTS  
STATEMENT OF NET POSITION  
JUNE 30, 2018

|   | Governmental<br>Activities |
|---|----------------------------|
| <b>ASSETS</b>   |                            |
| Cash and Cash Equivalents   | \$ 3,586,074               |
| Property Taxes Receivable, Net of Allowance of \$31,807                                 | 1,450,907                  |
| Developer Donations Receivable, Net of Allowance of \$0                                 | 14,654                     |
| Prepaid Items   | 112,417                    |
| Capital Assets (Note 4)   |                            |
| Land  | 1,245,836                  |
| Fine Art  | 18,600                     |
| Depreciable Building, Equipment and Furnishings, and<br>Collection, Net of Depreciation | 5,518,125                  |
| <b>TOTAL ASSETS</b>   | <u>\$ 11,946,613</u>       |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>   |                            |
| Pension Expense/Revenue - IMRF  | \$ (107,404)               |
| <b>Total Deferred Outflows of Resources</b>   | <u>\$ (107,404)</u>        |
| <b>LIABILITIES</b>  | •                          |
| Current Liabilities   |                            |
| Accounts Payable  | \$ 22,257                  |
| Accrued Payroll   | 101,700                    |
| Accrued Payroll Taxes   | 7,238                      |
| Non-Current Liabilities   |                            |
| Due in More Than One Year   | 1,143,273                  |
| <b>TOTAL LIABILITIES</b>  | <u>\$ 1,274,468</u>        |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                            |
| Unavailable Revenue - Property Taxes  | \$ 3,148,848               |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>  | <u>\$ 3,148,848</u>        |
| <b>NET POSITION</b>   |                            |
| Net Investment in Capital Assets  | \$ 6,782,561               |
| Unrestricted/(Deficit)  | 633,332                    |
| <b>TOTAL NET POSITION</b>   | <u>\$ 7,415,893</u>        |

The Notes to Financial Statements are an integral part of this statement.

MCHENRY PUBLIC LIBRARY DISTRICT  
GOVERNMENT-WIDE FINANCIAL STATEMENTS  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2018

| Functions/Programs                        | Program Revenues    |                         |  | Net (Expense)<br>Revenue and<br>Changes in<br>Net Position |
|---|---------------------|-------------------------|--|--|
|   | Expenses            | Charges For<br>Services | Operating<br>Grants and<br>Contributions |  |
| Governmental Activities                   |                     |                         |  |  |
| General Government                        | \$ 75,845           | \$ -                    | \$ -                                     | \$ (75,845)  |
| Library Operations                        | 3,607,855           | 70,004                  | 41,348                                   | (3,496,503)  |
|   | <u>\$ 3,683,700</u> | <u>\$ 70,004</u>        | <u>\$ 41,348</u>                         | <u>\$ (3,572,348)</u>                                      |
| General Revenues                          |                     |                         |  |  |
| Taxes                                     |                     |                         |  |  |
| Property Taxes                            |                     |                         |  | \$ 3,169,438   |
| Developer Fees                            |                     |                         |  | 15,189   |
| Unrestricted Investment Earnings          |                     |                         |  | 1,258  |
| Gain/(Loss) on Disposal of Capital Assets |                     |                         |  | (43,246)   |
| Other Income                              |                     |                         |  | 21,113   |
| Total General Revenues                    |                     |                         |  | <u>\$ 3,163,752</u>  |
| Change in Net Position                    |                     |                         |  | \$ (408,596)   |
| Net Position - Beginning of Year          |                     |                         |  | 8,176,626  |
| Net Position Adjustment (Note 15)         |                     |                         |  | <u>(352,137)</u>   |
| Net Position - End of Year                |                     |                         |  | <u>\$ 7,415,893</u>  |

The Notes to Financial Statements are an integral part of this statement.

MCHENRY PUBLIC LIBRARY DISTRICT  
FUND FINANCIAL STATEMENTS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2018

|  | General<br>Fund     | Special<br>Reserve<br>Fund | Grant and Gift<br>Fund | Total<br>Governmental<br>Funds |
|--|---------------------|----------------------------|------------------------|--------------------------------|
| <b>ASSETS</b>  |                     |                            |                        |                                |
| Cash and Cash Equivalents  | \$ 1,910,881        | \$ 1,257,903               | \$ 417,290             | \$ 3,586,074                   |
| Property Taxes Receivable, Net of<br>Allowance of \$31,807                     | 1,450,907           | -                          | -                      | 1,450,907                      |
| Developer Donations Receivable, Net<br>of Allowance of \$0                     | -                   | 14,654                     | -                      | 14,654                         |
| Prepaid Items  | 100,214             | -                          | 12,203                 | 112,417                        |
| Due From Other Funds   | -                   | 550,000                    | -                      | 550,000                        |
| <b>TOTAL ASSETS</b>  | <b>\$ 3,462,002</b> | <b>\$ 1,822,557</b>        | <b>\$ 429,493</b>      | <b>\$ 5,714,052</b>            |
| <b>LIABILITIES</b>   |                     |                            |                        |                                |
| Accounts Payable   | \$ 22,257           | \$ -                       | \$ -                   | \$ 22,257                      |
| Accrued Payroll  | 101,700             | -                          | -                      | 101,700                        |
| Accrued Payroll Taxes  | 7,238               | -                          | -                      | 7,238                          |
| Due to Other Funds   | 550,000             | -                          | -                      | 550,000                        |
| <b>TOTAL LIABILITIES</b>   | <b>\$ 681,195</b>   | <b>\$ -</b>                | <b>\$ -</b>            | <b>\$ 681,195</b>              |
| <b>DEFERRED INFLOWS OF RESOURCES</b>   |                     |                            |                        |                                |
| Unavailable Revenue - Property Taxes   | \$ 3,148,848        | \$ -                       | \$ -                   | \$ 3,148,848                   |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                     | <b>\$ 3,148,848</b> | <b>\$ -</b>                | <b>\$ -</b>            | <b>\$ 3,148,848</b>            |
| <b>FUND BALANCES</b>   |                     |                            |                        |                                |
| Nonspendable   |                     |                            |                        |                                |
| Prepaid Items  | \$ 100,214          | \$ -                       | \$ 12,203              | \$ 112,417                     |
| Committed  |                     |                            |                        |                                |
| Capital Projects   | -                   | 1,822,557                  | 417,290                | 2,239,847                      |
| Unassigned   | (468,255)           | -                          | -                      | (468,255)                      |
| <b>TOTAL FUND BALANCES</b>   | <b>\$ (368,041)</b> | <b>\$ 1,822,557</b>        | <b>\$ 429,493</b>      | <b>\$ 1,884,009</b>            |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES, AND FUND BALANCES</b> | <b>\$ 3,462,002</b> | <b>\$ 1,822,557</b>        | <b>\$ 429,493</b>      | <b>\$ 5,714,052</b>            |

The Notes to Financial Statements are an integral part of this statement.



MCHENRY PUBLIC LIBRARY DISTRICT  
FUND FINANCIAL STATEMENTS  
RECONCILIATION OF THE BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
YEAR ENDED JUNE 30, 2018

Fund Balances - Total Governmental Funds \$ 1,884,009

Amounts reported for governmental activities in the Statement of  
Net Position are different because:

Capital assets used in governmental activities are not financial  
resources and therefore are not reported in the funds.

|                                |                    |           |
|--------------------------------|--------------------|-----------|
| Capital Assets                 | \$ 10,403,636      |           |
| Less: Accumulated Depreciation | <u>(3,621,075)</u> |           |
|                                |                    | 6,782,561 |

Deferred pension costs in governmental activities are not financial  
resources and therefore are not reported in the funds.

|                                |           |
|--------------------------------|-----------|
| Pension Expense/Revenue - IMRF | (107,404) |
|--------------------------------|-----------|

Some liabilities are not due and payable in the current period and  
therefore are not reported in the funds.

|                              |                  |                    |
|------------------------------|------------------|--------------------|
| Compensated Absences         | \$ (43,577)      |                    |
| Net Pension Liability - IMRF | (722,214)        |                    |
| Net OPEB Liability - IMRF    | <u>(377,482)</u> |                    |
|                              |                  | <u>(1,143,273)</u> |

Net Position of Governmental Activities \$ 7,415,893

The Notes to Financial Statements are an integral part of this statement.

MCHENRY PUBLIC LIBRARY DISTRICT  
FUND FINANCIAL STATEMENTS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2018

|   | General<br>Fund            | Special<br>Reserve<br>Fund | Grant and Gift<br>Fund   | Total<br>Governmental<br>Funds |
|---|----------------------------|----------------------------|--------------------------|--------------------------------|
| <b>REVENUES</b>   |                            |                            |                          |                                |
| Property Taxes  | \$ 3,169,438               | \$ -                       | \$ -                     | \$ 3,169,438                   |
| Developer Fees  | -                          | 15,189                     | -                        | 15,189                         |
| Fines   | 48,029                     | -                          | -                        | 48,029                         |
| Interest  | 512                        | 567                        | 179                      | 1,258                          |
| Photocopier Income  | 14,194                     | -                          | -                        | 14,194                         |
| Program Fees/Miscellaneous Fees                                 | 2,900                      | -                          | -                        | 2,900                          |
| Staff Cobra/Insurance Payments                                  | 16,564                     | -                          | -                        | 16,564                         |
| Meeting Room Fees   | 825                        | -                          | -                        | 825                            |
| Lost or Damaged Materials                                       | 3,857                      | -                          | -                        | 3,857                          |
| Dividends   | 147                        | -                          | -                        | 147                            |
| Collection Agency Fees  | 199                        | -                          | -                        | 199                            |
| Other Income  | 4,402                      | -                          | -                        | 4,402                          |
| Gifts and Donations   | -                          | 3                          | 8,717                    | 8,720                          |
| Per Capita Grant  | -                          | -                          | 32,628                   | 32,628                         |
|   | <u>\$ 3,261,067</u>        | <u>\$ 15,759</u>           | <u>\$ 41,524</u>         | <u>\$ 3,318,350</u>            |
| <b>EXPENDITURES</b>   |                            |                            |                          |                                |
| Current   |                            |                            |                          |                                |
| General Government  | \$ 75,845                  | \$ -                       | \$ -                     | \$ 75,845                      |
| Library Operations  | 2,731,015                  | -                          | 61,616                   | 2,792,631                      |
| Capital Outlay  | 726,900                    | -                          | -                        | 726,900                        |
|   | <u>\$ 3,533,760</u>        | <u>\$ -</u>                | <u>\$ 61,616</u>         | <u>\$ 3,595,376</u>            |
| <b>EXCESS OR (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>\$ (272,693)</u>        | <u>\$ 15,759</u>           | <u>\$ (20,092)</u>       | <u>\$ (277,026)</u>            |
| <b>OTHER FINANCING SOURCES/(USES)</b>                           | <u>-</u>                   | <u>-</u>                   | <u>-</u>                 | <u>-</u>                       |
| <b>NET CHANGE IN FUND BALANCES</b>                              | <u>\$ (272,693)</u>        | <u>\$ 15,759</u>           | <u>\$ (20,092)</u>       | <u>\$ (277,026)</u>            |
| <b>FUND BALANCES - JULY 1, 2017</b>                             | <u>(95,348)</u>            | <u>1,806,798</u>           | <u>449,585</u>           | <u>2,161,035</u>               |
| <b>FUND BALANCES - JUNE 30, 2018</b>                            | <u><u>\$ (368,041)</u></u> | <u><u>\$ 1,822,557</u></u> | <u><u>\$ 429,493</u></u> | <u><u>\$ 1,884,009</u></u>     |

The Notes to Financial Statements are an integral part of this statement.

MCHENRY PUBLIC LIBRARY DISTRICT  
FUND FINANCIAL STATEMENTS  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2018

Net Change in Fund Balances - Total Governmental Funds \$ (277,026)

Amounts reported for governmental activities in the Statement of  
Activities are different because:

Governmental funds report capital outlays as expenditures.

However, in the Statement of Activities the cost of these assets  
is depreciated over their estimated useful lives and reported as  
depreciation expense. This is the amount by which capital outlay  
exceeds depreciation expense in the current period.

|                      |                  |         |
|----------------------|------------------|---------|
| Capital Outlays      | \$ 517,395       |         |
| Depreciation Expense | <u>(526,399)</u> | (9,004) |

Some expenses in the Statement of Activities do not require the use  
of current financial resources and therefore are not reported as  
expenditures in governmental funds.

|   |                 |           |
|---|-----------------|-----------|
| Gain/(Loss) on the Disposal of Capital Assets | \$ (43,246)     |           |
| Compensated Absences                          | 4,703           |           |
| Pension Expense                               | (253,684)       |           |
| OPEB Expense                                  | <u>(25,345)</u> | (317,572) |

|   |  |                |
|---|--|----------------|
| Employer Pension Contributions are expensed in the fund financial<br>statements but treated as a reduction in the Net Pension Liability<br>on the government-wide financial statements. |  | <u>195,006</u> |
|---|--|----------------|

|   |  |                            |
|---|--|----------------------------|
| Change in Net Position of Governmental Activities |  | <u><u>\$ (408,596)</u></u> |
|---|--|----------------------------|

MCHENRY PUBLIC LIBRARY DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

McHenry Public Library District (Library) is a public library organized under Chapter 75 of the Illinois Compiled Statutes. It operates under the direction of a Board of Trustees, which has responsibility and control over all activities related to the Library within the district, and provides library facilities in an area generally defined by the City of McHenry.

The Library's financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant accounting principles used by the Library are discussed below.

**A. Reporting Entity**

The accompanying financial statements comply with the provisions of GASB statements, in that the financial statements include all organizations, activities, and functions that comprise the Library. Component units are legally separate entities for which the Library (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the Library's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the Library. Using these criteria, the Library has no component units. In addition, the Library is not included as a component unit in any other governmental reporting entity as defined by GASB pronouncements.

**B. Basic Financial Statements – Government-Wide Financial Statements**

The Library's basic financial statements include both government-wide (reporting the Library as a whole) and fund (reporting the Library's major funds) financial statements. Both the government-wide and fund financial statements categorize all of the primary activities of the Library as governmental activities. The Library does not have any business-type activities.

In the government-wide Statement of Net Position, the governmental activities column is presented on a consolidated basis, and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Library's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. 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 also supported by general government revenues (property taxes, personal property replacement taxes, unassigned investment earnings, other income, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues and operating grants. Program revenues must be directly associated with the function (general government and library operations). Operating grants include operating specific grants and discretionary (either operating or capital) grants while the capital grants column reflects capital specific grants. The Library received no capital grants during the year ended June 30, 2018.

The net costs (by function) are normally covered by general revenues (property taxes, personal property replacement taxes, unassigned investment earnings, other income, etc.).

## NOTES TO FINANCIAL STATEMENTS (Continued)

The Library does not allocate indirect costs.

The 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.

### C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the Library are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The emphasis in fund financial statements is on the major funds. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues and expenditures of all governmental funds) for the determination of major funds. The Library electively made all funds major.

The following fund types are used by the Library:

#### *Governmental Funds*

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

General Fund – The General Fund is the general operating fund of the Library. It is used to account for all financial resources except those required to be accounted for in another fund.

Grant and Gift Fund – The Grant and Gift Fund is a special revenue fund used to account for the proceeds from specific revenue sources that are designated for specific purposes.

Special Reserve Fund – The Special Reserve Fund is a capital projects fund used to account for the accumulation of funds to be used for building or land acquisition, building expansion, and/or to furnish and equip a library building.

### D. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

#### 1. Accrual

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Property tax revenues are recognized in the period for which levied. Other nonexchange revenues, including governmental revenues and grants, are reported when all eligibility requirements are met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

#### 2. Modified Accrual

The governmental funds' financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Property tax revenues are recognized in the period for which levied provided they are also available. Intergovernmental revenues and grants are recognized when all eligibility requirements

## NOTES TO FINANCIAL STATEMENTS (Continued)

are met and the revenues are available. Expenditures are recognized when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

### E. *Cash and Cash Equivalents*

Separate bank accounts are not maintained for all Library funds. Instead, the funds maintain their cash balances in a money market account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

No Library fund had a cash overdraft at June 30, 2018.

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

### F. *Prepaid Items*

Certain payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both the government-wide and fund financial statements.

### G. *Capital Assets*

Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date of donation. 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.

Depreciation on all assets is provided on a straight-line basis over the following estimated useful lives:

|                         |             |
|-------------------------|-------------|
| Building                | 10-50 years |
| Equipment & Furnishings | 5-20 years  |
| Collection              | 4-10 years  |

### H. *Deferred Outflows and Inflows of Resources*

In addition to assets and liabilities, the Balance Sheet and Statement of Net Position will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and, therefore, will not be recognized as an outflow of resource until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period and, therefore, will not be recognized as an inflow of resource until that time.

### I. *Compensated Absences*

The Library accrues accumulated unpaid vacation and personal leave when earned by the employee.

### J. *Governmental Fund Balances*

Governmental fund balances are divided between nonspendable and spendable.

Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash, or they are legally or contractually required to remain intact.

## NOTES TO FINANCIAL STATEMENTS (Continued)

The spendable fund balances are arranged in a hierarchy based on spending constraints.

- **Restricted** – Restricted fund balances are restricted when constraints are placed on the use by either (a) external creditors, grantors, contributors, or laws or regulations of other governments or (b) law through constitutional provisions or enabling legislation.
- **Committed** – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints of the Board of Trustees. Committed amounts cannot be used for any other purpose unless the Board of Trustees removes those constraints by taking the same type of action (e.g. legislation, resolution, ordinance). Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.
- **Assigned** – Assigned fund balances are amounts that are constrained by the Library's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by an appointed body (e.g. a budget or finance committee) or official to which the Board of Trustees has delegated the authority to assign, modify, or rescind amounts to be used for specific purposes. Pursuant to resolution 2010/2011-3 by the Board of Trustees, the Executive Director has been delegated this authority.

Assigned fund balances also include (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted, or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects, or debt service fund are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the Library itself.

- **Unassigned** – Unassigned fund balance is the residual classification for the General Fund. This classification represents the General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

The Library permits funds to be expended in the following order: Restricted, Committed, Assigned, and Unassigned.

### K. *Property Tax Revenue*

The Library's property tax is levied each calendar year on all taxable real property located in the Library's district on or before the last Tuesday in December. The 2017 levy was passed by the Board on October 24, 2017. Property taxes attach as an enforceable lien on property as of January 1 of the calendar year they are for and are payable in two installments early in June and early in September of the following calendar year. The Library receives significant distributions of tax receipts approximately one month after these dates.

### L. *Expenditures*

Expenditures are recognized when the related fund liability is incurred. Expendable supplies held for the Library's use are reported as expense in the period when purchased, rather than in the period when used.

### M. *Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

# NOTES TO FINANCIAL STATEMENTS (Continued)

## NOTE 2 - DEPOSITS

The Library is allowed to invest in securities as authorized by the Illinois Compiled Statutes, Chapter 30, Sections 235/2 and 235/6.

### Deposits

**Custodial Credit Risk.** Custodial credit risk is the risk that in the event of a bank failure, the Library's deposits may not be returned to it. The Library's policy is to have deposits secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance (FDIC). The Library's Board of Trustees approves and designates authorized depository institutions. As of June 30, 2018, none of the Library's bank balance of \$3,698,551 was exposed to custodial credit risk.

## NOTE 3 - FAIR VALUE MEASUREMENT

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.

The Library had no fair value measurements as of June 30, 2018.

## NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2018 was as follows:

|   | Balance<br>July 1, 2017 | Increases  | Decreases  | Balance<br>June 30, 2018 |
|---|-------------------------|------------|------------|--------------------------|
| <b>Governmental Activities:</b>               |                         |            |            |                          |
| Capital Assets not being depreciated:         |                         |            |            |                          |
| Land  | \$ 1,245,836            | \$ -       | \$ -       | \$ 1,245,836             |
| Fine Art                                      | 18,600                  | -          | -          | 18,600                   |
| Total Capital Assets not being depreciated    | \$ 1,264,436            | \$ -       | \$ -       | \$ 1,264,436             |
| Other Capital Assets:                         |                         |            |            |                          |
| Building                                      | \$ 4,359,891            | \$ 89,389  | \$ -       | \$ 4,449,280             |
| Parking Lot                                   | 350,141                 | -          | -          | 350,141                  |
| Landscaping                                   | 14,653                  | -          | -          | 14,653                   |
| Equipment and Furnishings                     | 1,406,936               | 135,943    | 128,628    | 1,414,251                |
| Collection                                    | 2,903,120               | 292,063    | 284,308    | 2,910,875                |
| Total Other Capital Assets at Historical Cost | \$ 9,034,741            | \$ 517,395 | \$ 412,936 | \$ 9,139,200             |
| Less Accumulated Depreciation for:            |                         |            |            |                          |
| Building                                      | \$ 1,302,063            | \$ 111,887 | \$ -       | \$ 1,413,950             |
| Parking Lot                                   | 94,650                  | 17,507     | -          | 112,157                  |
| Landscaping                                   | 4,572                   | 733        | -          | 5,305                    |
| Equipment and Furnishings                     | 828,831                 | 118,112    | 113,034    | 833,909                  |
| Collection                                    | 1,234,250               | 278,160    | 256,656    | 1,255,754                |
| Total Accumulated Depreciation                | \$ 3,464,366            | \$ 526,399 | \$ 369,690 | \$ 3,621,075             |
| Other Capital Assets, Net                     | \$ 5,570,375            | \$ (9,004) | \$ 43,246  | \$ 5,518,125             |
| Governmental Activities Capital Assets, Net   | \$ 6,834,811            | \$ (9,004) | \$ 43,246  | \$ 6,782,561             |

Depreciation expense charged to library operations was \$526,399 for the year ended June 30, 2018.



# NOTES TO FINANCIAL STATEMENTS (Continued)

## NOTE 5 - LONG-TERM LIABILITY ACTIVITY

Long-term liability activity for the year ended June 30, 2018 were as follows:

|                                 | Balance<br>July 1, 2017 | Additions         | Retirements       | Balance<br>June 30, 2018 |
|---------------------------------|-------------------------|-------------------|-------------------|--------------------------|
| <b>Governmental Activities:</b> |                         |                   |                   |                          |
| Other Long-Term Obligations     |                         |                   |                   |                          |
| Compensated Absences            | \$ 48,280               | \$ (4,703)        | \$ -              | \$ 43,577                |
| Net Pension Liability - IMRF    | 1,246,457               | -                 | 524,243           | 722,214                  |
| Net Pension Liability - OPEB    | -                       | 377,482           | -                 | 377,482                  |
|                                 | <u>\$ 1,294,737</u>     | <u>\$ 372,779</u> | <u>\$ 524,243</u> | <u>\$ 1,143,273</u>      |

## NOTE 6 - DEFICIT FUND BALANCE

For the year ended June 30, 2018, the General Fund has a deficit fund balance of \$368,041.

## NOTE 7 - PROPERTY TAXES

Property taxes receivable and unavailable revenue recorded in these financial statements are from the 2017 tax levy. The unavailable revenue is 100% of the 2017 tax levy. These taxes are unavailable as only a portion of the taxes (approximately 50%) are collected before the end of the fiscal year and the Library does not consider the amounts to be available and does not budget for their use in fiscal year 2018. The Library has determined that 100% of the amounts collected for the 2016 levy are allocable for use in fiscal year 2018. Therefore, 100% of the amounts collected for the 2016 levy (\$3,169,438) are recorded in these financial statements as property taxes revenue. A summary of the assessed valuations and extensions for tax years 2017, 2016, and 2015 are as follows:

|                    | 2017          |              | 2016          |              | 2015          |              |
|--------------------|---------------|--------------|---------------|--------------|---------------|--------------|
| Assessed Valuation | \$952,580,097 |              | \$899,541,636 |              | \$833,320,832 |              |
|                    | Rate          | Extension    | Rate          | Extension    | Rate          | Extension    |
| General            | 0.3339        | \$ 3,180,655 | 0.3536        | \$ 3,180,653 | 0.3817        | \$ 3,180,652 |

## NOTE 8 - OVEREXPENDITURE OF BUDGET

For the year ended June 30, 2018, no fund had expenditures that exceeded the budget.

## NOTE 9 - RETIREMENT FUND COMMITMENTS

### A. Illinois Municipal Retirement Fund

#### Plan Description

The Library's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Library's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

## NOTES TO FINANCIAL STATEMENTS (Continued)

### 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).

All three IMRF benefit plans have two tiers. 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 ten years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

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

- (a) 3% of the original pension amount, or
- (b) 1/2 of the increase in the Consumer Price Index of the original pension amount

### Employees Covered by Benefit Terms

All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate. As of December 31, 2017, the following employees were covered by the benefit terms:

|  |           |
|--|-----------|
| Retirees and beneficiaries currently receiving benefits          | 21        |
| Inactive plan members entitled to but not yet receiving benefits | 30        |
| Active plan members  | 41        |
| Total  | <u>92</u> |

### Contributions

As set by statute, the Library's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Library's annual contribution rate for calendar year 2017 was 11.79%. For the fiscal year ended June 30, 2018, the Library contributed \$195,006 to the plan. The Library also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### Net Pension Liability

The components of the net pension liability of the IMRF as of December 31, 2017, calculated in accordance with GASB Statement No. 68, were as follows:

|                                 |                   |
|---------------------------------|-------------------|
| Total Pension Liability         | \$ 5,825,274      |
| IMRF Fiduciary Net Position     | 4,903,060         |
| Library's Net Pension Liability | <u>\$ 722,214</u> |

|   |        |
|---|--------|
| IMRF Fiduciary Net Position as a Percentage<br>of the Total Pension Liability | 87.16% |
|---|--------|

See the Schedule of Changes in the Employer's Net Pension Liability and Related Ratios in the Required Supplementary Information following the notes to the financial statements for additional information related to the funded status of the Plan.

### Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of December 31, 2017 using the following actuarial methods and assumptions:

|                          |   |
|--------------------------|---|
| Assumptions              |   |
| Inflation                | 2.50%   |
| Salary Increases         | 3.39% - 14.25% including inflation  |
| Interest Rate            | 7.50%   |
| Asset Valuation Method   | Market Value of Assets  |
| Projected Retirement Age | Experience-based table of rates that<br>are specific to the type of eligibility<br>condition. Last updated for the 2017<br>valuation according to an experience<br>study from years 2014 to 2016. |

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

### Long-Term Expected Rate of Return

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 as of December 31, 2017:

## NOTES TO FINANCIAL STATEMENTS (Continued)

| Asset Class            | Target Allocation | Projected Return |
|------------------------|-------------------|------------------|
| Equities               | 37.0%             | 6.85%            |
| International Equities | 18.0%             | 6.75%            |
| Fixed Income           | 28.0%             | 3.00%            |
| Real Estate            | 9.0%              | 5.75%            |
| Alternatives           | 7.0%              |                  |
| Private Equity         |                   | 7.35%            |
| Hedge Funds            |                   | 5.25%            |
| Commodities            |                   | 2.65%            |
| Cash                   | 1.0%              | 2.25%            |
|                        | <u>100.0%</u>     |                  |

### Single Discount Rate

The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this discount rate, the expected rate of return on pension plan investments is 7.50%; the municipal bond rate is 3.31%; and resulting single discount rate is 7.50%.

### Changes in the Net Pension Liability

|   | Total Pension Liability<br>(A) | Plan Fiduciary Net Position<br>(B) | Net Pension Liability<br>(A)-(B) |
|---|--------------------------------|------------------------------------|----------------------------------|
| Balances at December 31, 2016   | \$ 5,417,660                   | \$ 4,171,203                       | \$ 1,246,457                     |
| Changes for the year:   |                                |                                    |                                  |
| Service Cost  | \$ 179,171                     | \$ -                               | \$ 179,171                       |
| Interest on the Total Pension Liability   | 405,595                        | -                                  | 405,595                          |
| Differences Between Expected and Actual Experience of the Total Pension Liability | (10,876)                       | -                                  | (10,876)                         |
| Changes of Assumptions  | (167,659)                      | -                                  | (167,659)                        |
| Contributions - Employer  | -                              | 186,873                            | (186,873)                        |
| Contributions - Employee  | -                              | 71,326                             | (71,326)                         |
| Net Investment Income   | -                              | 699,400                            | (699,400)                        |
| Benefit Payments, Including Refunds of Employee Contributions                     | (198,617)                      | (198,617)                          | -                                |
| Other (Net Transfer)  | -                              | (27,125)                           | 27,125                           |
| Net Changes   | \$ 207,614                     | \$ 731,857                         | \$ (524,243)                     |
| Balances at December 31, 2017   | \$ 5,625,274                   | \$ 4,903,060                       | \$ 722,214                       |

### Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension liability would be if it were calculated using a single Discount Rate that is 1% lower or 1% higher:

## NOTES TO FINANCIAL STATEMENTS (Continued)

|                       | 1% Lower<br>6.50% | Current<br>Discount Rate<br>7.50% | 1% Higher<br>8.50% |
|-----------------------|-------------------|-----------------------------------|--------------------|
| Net Pension Liability | \$ 1,485,885      | \$ 722,214                        | \$ 94,750          |

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

For the year ended June 30, 2018, the Library recognized pension expense of \$253,684. At June 30, 2018, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|  | Outflows<br>of Resources | Inflows<br>of Resources | Net Outflows<br>of Resources |
|--|--------------------------|-------------------------|------------------------------|
| <b>Expense in Future Periods</b>   |                          |                         |                              |
| Differences between expected and actual experience   | \$ 92,173                | \$ 11,772               | \$ 80,401                    |
| Assumption changes   | 37,553                   | 147,460                 | (109,907)                    |
| Net difference between projected and actual earnings<br>actual earnings on pension investments | 131,275                  | 308,274                 | (176,999)                    |
| Total deferred amounts to be recognized in pension<br>expense in future periods                | \$ 261,001               | \$ 467,506              | \$ (206,505)                 |
| Pension contributions made subsequent to the<br>measurement date                               | 99,101                   | -                       | 99,101                       |
| Total deferred amounts related to pensions   | \$ 360,102               | \$ 467,506              | \$ (107,404)                 |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ending<br>December 31 | Net Deferred<br>Outflows of<br>Resources |
|----------------------------|--|
| 2018                       | \$ 22,968                                |
| 2019                       | (21,406)                                 |
| 2020                       | (93,501)                                 |
| 2121                       | (112,326)                                |
| 2022                       | (2,240)                                  |
|                            | <u>\$ (206,505)</u>                      |

### **B. Social Security**

Employees not qualifying for coverage under the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under social security. The Library paid the total required contribution for the current fiscal year.

## **NOTE 10 - POST-EMPLOYMENT BENEFIT COMMITMENTS – RETIREE INSURANCE PLAN**

### Plan Overview

In addition to the retirement plan described in note 9, the Library provides post-employment benefits other than pensions ("OPEB") to employees who meet certain criteria. The Plan, a single-employer defined benefit plan, provides the following coverage:

#### Medical Coverage

Eligible retirees may continue coverage into retirement on the District plan on a pay-all basis. Coverage is also available for eligible dependents on a pay-all basis. Coverage can continue upon the participant reaching Medicare eligibility. Coverage for dependents can continue upon the death of the retiree given that contributions continue.

## NOTES TO FINANCIAL STATEMENTS (Continued)

The Plan does not issue a stand-alone financial report.

### Eligibility

Employees of the Library are eligible for retiree health benefits as listed below:

#### Regular Plan Tier 1 (Enrolled in IMRF Prior to January 1, 2011)

- IMRF Full-Time and Part-Time Library employees working 20 or more hours per week age 55 with at least 8 years of service

#### Regular Plan Tier 2 (Enrolled in IMRF On or After January 1, 2011)

- IMRF Full-Time and Part-Time Library employees working 20 or more hours per week age 62 with at least 10 years of service

Membership in the plan consisted of the following at July 1, 2017, the date of the latest actuarial valuation:

|                                   |           |
|-----------------------------------|-----------|
| Active employees                  | 6         |
| Active employees not yet eligible | 28        |
| Retired plan members              | 2         |
| Total                             | <u>36</u> |

### Contribution

The required contribution is based on projected pay-as-you-go financing requirements. Employees are not required to contribute to the plan.

### Total OPEB Liability

The Library's total OPEB liability was measured as of June 30, 2018, and the total OPEB liability was determined by an actuarial valuation as of July 1, 2017.

### Actuarial Assumptions

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

|  |                  |
|--|------------------|
| Actuarial Method                             | Entry Age Normal |
| Discount rate                                | 3.87%            |
| Salary Rate Increase                         | 2.50%            |
| Expected long-term investment rate of return | N/A              |
| Health Care Trend                            |                  |

| Period     | Health Care Trend |         |        |         |
|------------|-------------------|---------|--------|---------|
|            | PPO               |         | H.S.A. |         |
|            | Pre-65            | Post-65 | Pre-65 | Post-65 |
| FY17-FY18  | 7.70%             | 7.70%   | 7.80%  | 7.80%   |
| FY18-FY19  | 7.40%             | 7.40%   | 7.49%  | 7.49%   |
| FY19-FY20  | 7.10%             | 7.10%   | 7.18%  | 7.18%   |
| FY20-FY21  | 6.80%             | 6.80%   | 6.87%  | 6.87%   |
| FY21-FY22  | 6.50%             | 6.50%   | 6.56%  | 6.56%   |
| FY22-FY23  | 6.20%             | 6.20%   | 6.24%  | 6.24%   |
| FY23-FY24  | 5.90%             | 5.90%   | 5.93%  | 5.93%   |
| FY24-FY25  | 5.60%             | 5.60%   | 5.62%  | 5.62%   |
| FY25-FY26  | 5.30%             | 5.30%   | 5.31%  | 5.31%   |
| FY26-FY27  | 5.00%             | 5.00%   | 5.00%  | 5.00%   |
| Subsequent | 5.00%             | 5.00%   | 5.00%  | 5.00%   |

## NOTES TO FINANCIAL STATEMENTS (Continued)

Retiree Contribution Trend  
Mortality

Same as Health Care Trend  
RP-2014 Combined Annuitant Mortality Table for males and females.

IMRF mortality follows the Sex Distinct Raw Rates as developed in the RP-2014 study, with Blue Collar Adjustment. These rates are improved generationally using MP-2016 Improvement Rates. and Spouse mortality follows the Sex Distinct Raw Rates as developed in the RP-2014 study. These rates are improved generationally using MP-2016 Improvement Rates.

Disability Rates  
Average Retirement Age

IMRF 2017 for IMRF Employees

IMRF Tier 1: Age 60

IMRF Tier 2: Age 65

Termination/Turnover Rates

IMRF 2017 for IMRF Employees

Starting Per Capita Costs

|       | Under Age 65 |           | Age 65-&-Over |          |
|-------|--------------|-----------|---------------|----------|
|       | Retiree      | Spouse    | Retiree       | Spouse   |
| PPO   | \$ 16,029    | \$ 23,314 | \$ 7,090      | \$ 7,090 |
| H.S.A | 15,501       | 22,546    | 6,857         | 6,857    |

Of those employees assumed to elect coverage in retirement, it is assumed they will elect cover in the available medical plans at the following rates:

|       |     |
|-------|-----|
| PPO   | 50% |
| H.S.A | 50% |

Election at Retirement

Marital Status

Of those employees assumed to elect coverage in retirement, 50% of are assumed to elect spousal coverage. Female spouses are assumed to be 3 years younger than male spouses.

Retiree Lapse Rate

80.00%

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2018.

There is no long-term expected rate of return on OPEB plan investments because the Library does not have a trust dedicated exclusively to the payment of OPEB benefits.

### Discount Rate

The Library does not have a dedicated trust to pay retiree healthcare benefits. Per GASB 75, the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa2 or higher (or equivalent quality on another rating scale).

A rate of 3.87% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2018.

### Changes in the Total OPEB Liability

|                                  | Increase/(Decrease)      |                                 |                              |
|----------------------------------|--------------------------|---------------------------------|------------------------------|
|                                  | Total OPEB Liability (a) | Plan Fiduciary Net Position (b) | Net OPEB Liability (a) - (b) |
| Balances at July 1, 2017         | \$ 380,476               | \$ -                            | \$ 380,476                   |
| Changes for the year:            |                          |                                 |                              |
| Service Cost                     | \$ 11,169                | \$ -                            | \$ 11,169                    |
| Interest on Total OPEB Liability | 14,176                   | -                               | 14,176                       |
| Contributions - Employer         | -                        | 28,339                          | (28,339)                     |
| Benefit Payments                 | (28,339)                 | (28,339)                        | -                            |
| Other Changes                    | -                        | -                               | -                            |
| Net Changes                      | \$ (2,994)               | \$ -                            | \$ (2,994)                   |
| Balances at June 30, 2018        | \$ 377,482               | \$ -                            | \$ 377,482                   |

## NOTES TO FINANCIAL STATEMENTS (Continued)

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

The following presents the total OPEB liability of the Library, as well as what the Library's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current discount rate:

| Plan's Total OPEB Liability/(Asset) |                |             |
|-------------------------------------|----------------|-------------|
| 1% Decrease                         | Valuation Rate | 1% Increase |
| (2.87 %)                            | (3.87%)        | (4.87 %)    |
| \$ 418,163                          | \$ 377,482     | \$ 344,624  |

### Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the Library, as well as what the Library's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

| Plan's Total OPEB Liability/(Asset) |                |             |
|-------------------------------------|----------------|-------------|
| Healthcare Cost                     |                |             |
| 1% Decrease                         | Valuation Rate | 1% Increase |
| \$ 338,592                          | \$ 377,482     | \$ 424,975  |

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

For the fiscal year ended June 30, 2018, the Library recognized OPEB expense of \$25,345. At June 30, 2018, the Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|  | Deferred<br>Outflows<br>of Resources | Deferred<br>Inflows<br>of Resources | Net Inflows<br>of Resources |
|--|--------------------------------------|-------------------------------------|-----------------------------|
| Differences Between Expected and Actual Experience | \$ -                                 | \$ -                                | \$ -                        |
| Changes of Assumptions                             | -                                    | -                                   | -                           |
| Net Difference Between Projected and Actual        |                                      |                                     |                             |
| Earnings on Postretirement Plan Investments        | -                                    | -                                   | -                           |
| Contributions Subsequent to the Measurement Date   | -                                    | -                                   | -                           |
| Total  | \$ -                                 | \$ -                                | \$ -                        |

Changes in total OPEB liability related to the difference in actual and expected experience, or changes in assumptions regarding future events, are recognized in OPEB expense over the expected remaining service life of all employees (12.44 years, active and retired) in the postretirement plan.

Amounts reported as deferred outflows of resources related to OPEB will be recognized as future OPEB expense. There are not deferred outflows therefore there will not be expense recognized in future years

### **NOTE 11 - INTERFUND LOANS**

During the fiscal year ended June 30, 2018, there was an interfund loan between the General Fund and Special Reserve Fund used to fund the General Fund before property taxes were received. This loan will be paid back in fiscal year 2019.

| From                 | To           | Amount     |
|----------------------|--------------|------------|
| Special Reserve Fund | General Fund | \$ 550,000 |



## NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 12 - OPERATING LEASE

The Library entered into an operating lease in fiscal year 2016 with Today's Business Solutions, Inc. for printing software and three towers. Total lease expense for fiscal year 2018 was \$2,952.

Annual requirements to cover outstanding lease agreements at June 30, 2018 are:

| <u>Year Ending June 30</u> | <u>Total Payments</u> |
|----------------------------|-----------------------|
| 2019                       | \$ 3,220              |
| 2020                       | 3,220                 |
| 2021                       | 3,220                 |
| 2022                       | 270                   |
|                            | <u>\$ 9,930</u>       |

### NOTE 13 - RISK MANAGEMENT

The Library is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Library purchases commercial insurance to handle these risks of loss. During fiscal year 2018, there was no significant reduction in insurance coverage for any category. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The Library is insured under a retrospectively-rated policy for workers' compensation coverage. Whereas, the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2018, there were no significant adjustments in premiums based on actual experience.

### NOTE 14 - CHANGE IN ACCOUNTING PRINCIPLE

Effective for the year ended June 30, 2018, the Library has implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* and GASB Statement No. 85, *Omnibus 2017*. These Statements establish financial reporting standards for post-employment benefits other than pension agreements offered by the Library. The Statements also require additional disclosures about the post-employment benefits other than pensions offered by the Library (See Note 10)

### NOTE 15 - NET POSITION ADJUSTMENT

The Library had the following net position adjustment:

|   |                     |
|---|---------------------|
| Adjustment to correct 6/30/17 balances: |                     |
| Add OPEB liability from the prior year  | <u>\$ (352,137)</u> |

**REQUIRED SUPPLEMENTARY INFORMATION**

MCHENRY PUBLIC LIBRARY DISTRICT  
ILLINOIS MUNICIPAL RETIREMENT FUND  
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION  
LIABILITY AND RELATED RATIOS  
JUNE 30, 2018

|  | 6/30/2018 *  | 6/30/2017 *  | 6/30/2016 *  | 6/30/2015 *  |
|--|--------------|--------------|--------------|--------------|
| <b>TOTAL PENSION LIABILITY</b>   |              |              |              |              |
| Service Cost   | \$ 179,171   | \$ 172,857   | \$ 167,731   | \$ 169,550   |
| Interest on the Total Pension Liability  | 405,595      | 370,239      | 335,182      | 295,518      |
| Differences Between Expected and Actual Experience                               | (10,876)     | 98,135       | 90,749       | (16,836)     |
| Changes in Assumptions   | (167,659)    | (22,040)     | 6,836        | 193,145      |
| Benefit Payments, Including Refunds of Member Contributions                      | (198,617)    | (142,883)    | (112,637)    | (97,231)     |
| Net Change in Total Pension Liability  | \$ 207,614   | \$ 476,308   | \$ 487,861   | \$ 544,146   |
| Total Pension Liability - Beginning  | 5,417,660    | 4,941,352    | 4,453,491    | 3,909,345    |
| Total Pension Liability - Ending   | \$ 5,625,274 | \$ 5,417,660 | \$ 4,941,352 | \$ 4,453,491 |
| <b>PLAN FIDUCIARY NET POSITION</b>   |              |              |              |              |
| Contributions - Employer   | \$ 186,873   | \$ 179,311   | \$ 174,334   | \$ 156,868   |
| Contributions - Employee   | 71,326       | 69,501       | 79,434       | 64,762       |
| Net Investment Income  | 699,400      | 259,968      | 18,808       | 208,603      |
| Benefit Payments, Including Refunds of Member Contributions                      | (198,617)    | (142,883)    | (112,637)    | (97,231)     |
| Other (Net Transfers)  | (27,125)     | 15,516       | (61,120)     | 449          |
| Net Change in Plan Fiduciary Net Position  | \$ 731,857   | \$ 381,413   | \$ 98,819    | \$ 333,451   |
| Plan Net Position - Beginning  | 4,171,203    | 3,789,790    | 3,690,971    | 3,357,520    |
| Plan Net Position - Ending   | \$ 4,903,060 | \$ 4,171,203 | \$ 3,789,790 | \$ 3,690,971 |
| District's Net Pension Liability   | \$ 722,214   | \$ 1,246,457 | \$ 1,151,562 | \$ 762,520   |
| Plan Fiduciary Net Position as a percentage<br>of the Total Pension Liability    | 87.16%       | 76.99%       | 76.70%       | 82.88%       |
| Covered-Employee Payroll   | \$ 1,585,013 | \$ 1,544,455 | \$ 1,495,144 | \$ 1,447,866 |
| Employer's Net Pension Liability as a percentage<br>of Covered-Valuation Payroll | 45.57%       | 80.71%       | 77.02%       | 52.67%       |

\* This information presented is based on the actuarial valuation performed as of the December 31 year end prior to the fiscal year end listed above.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

See Accompanying Independent Auditor's Report

MCHENRY PUBLIC LIBRARY DISTRICT  
ILLINOIS MUNICIPAL RETIREMENT FUND  
SCHEDULE OF EMPLOYER CONTRIBUTION  
JUNE 30, 2018

|  | 6/30/2018 *  | 6/30/2017 *  | 6/30/2016 *  | 6/30/2015 *  |
|--|--------------|--------------|--------------|--------------|
| Actuarially-Determined Contribution                              | \$ 186,873   | \$ 179,311   | \$ 174,334   | \$ 157,817   |
| Contributions in relation to Actuarially-Determined Contribution | 186,873      | 179,311      | 174,334      | 156,868      |
| Contribution deficiency/(excess)                                 | \$ -         | \$ -         | \$ -         | \$ 949       |
| Covered-Employee Payroll   | \$ 1,636,546 | \$ 1,544,455 | \$ 1,495,144 | \$ 1,447,866 |
| Contributions as a percentage of Covered-Employee Payroll        | 11.42%       | 11.61%       | 11.66%       | 10.83%       |

**Notes to Schedule:**

**Actuarial Method and Assumptions Used on the Calculation of the 2017 Contribution Rate \***

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

**Actuarial Cost Method:** Aggregate entry age = normal

**Amortization Method:** Level percentage of payroll, closed

**Remaining Amortization Period:** 26-year closed period

**Asset Valuation Method:** 5-year smoothed market; 20% corridor

**Wage Growth:** 3.5%

**Price Inflation:** 2.75%, approximate; No explicit price inflation assumption is used in this valuation.

**Salary Increases:** 3.75% to 14.50%, including inflation

**Investment Rate of Return:** 7.50%

**Retirement Age:** Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011 to 2013.

**Mortality:** RP-2014 Blue Collar Healthy Mortality Table, adjusted to match current IMRF experience. For disabled lives, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

\*Based on Valuation Assumptions used in the December 31, 2015 actuarial valuation; note two year lag between valuation and rate setting.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

MCHENRY PUBLIC LIBRARY DISTRICT  
OTHER POST-EMPLOYMENT BENEFIT  
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET OPEB  
LIABILITY AND RELATED RATIOS  
JUNE 30, 2018

|   | <u>6/30/2018</u>      |
|---|-----------------------|
| TOTAL OPEB LIABILITY  |                       |
| Service Cost  | \$ 11,169             |
| Interest  | 14,176                |
| Benefit Payments  | <u>(28,339)</u>       |
| Net Change in Total OPEB Liability  | \$ (2,994)            |
| <br>Total OPEB Liability - Beginning  | <br><u>380,476</u>    |
| Total OPEB Liability - Ending   | <u>\$ 377,482</u>     |
| <br>OPEB PLAN FIDUCIARY NET POSITION  |                       |
| Contributions - Employer  | \$ 28,339             |
| Benefit Payments  | <u>(28,339)</u>       |
| Net Change in OPEB Plan Net Position  | \$ -                  |
| <br>OPEB Plan Net Position - Beginning  | <br><u>-</u>          |
| OPEB Net Position - Ending  | <u>\$ -</u>           |
| <br>District's Net OPEB Plan Liability  | <br><u>\$ 377,482</u> |
| <br>OPEB Plan Fiduciary Net Position as a Percentage<br>of the Total OPEB Liability | <br><br>0.00%         |
| <br>Covered-Employee Payroll  | <br>\$ 286,403        |
| <br>Employer's Net OPEB Liability as a Percentage<br>of Covered-Valuation Payroll   | <br><br>131.80%       |

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

See Accompanying Independent Auditor's Report

MCHENRY PUBLIC LIBRARY DISTRICT  
OTHER POST-EMPLOYMENT BENEFIT  
SCHEDULE OF EMPLOYER CONTRIBUTION  
JUNE 30, 2018

|  | <u>6/30/2018</u> |
|--|------------------|
| Actuarially-Determined Contribution                              | N/A              |
| Contributions in relation to Actuarially-Determined Contribution | <u>-</u>         |
| Contribution deficiency/(excess)                                 | <u>N/A</u>       |
| Covered-Employee Payroll   | \$ 286,403       |
| Contributions as a percentage of Covered-Employee Payroll        | 0.00%            |

**Notes to Schedule:**

There is no ADC or employer contribution in relation to the ADC, as the total OPEB liabilities are currently an unfunded obligation.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

MCHENRY PUBLIC LIBRARY DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED JUNE 30, 2018

|   | Budgeted<br>Amounts<br>Original<br>and Final | Actual<br>Amounts   |
|---|--|---------------------|
| <b>REVENUES</b>   |  |                     |
| Property Taxes  | \$ 3,180,653                                 | \$ 3,169,438        |
| Annexation Impact Fees  | 8,000  | -                   |
| Fines   | 55,000                                       | 48,029              |
| Interest  | 5,000  | 512                 |
| Photocopier Income  | 17,000                                       | 14,194              |
| Program Fees/Miscellaneous Fees                                 | 5,200  | 2,900               |
| Staff Cobra/Insurance Payments                                  | 13,500                                       | 16,564              |
| Meeting Room Fees   | 1,000  | 825                 |
| Lost or Damaged Materials                                       | 6,000  | 3,857               |
| Dividends   | 500  | 147                 |
| Collection Agency Fees  | 1,000  | 199                 |
| Other Income  | 25,000                                       | 4,402               |
| <b>TOTAL REVENUES</b>   | <u>\$ 3,317,853</u>                          | <u>\$ 3,261,067</u> |
| <b>EXPENDITURES</b>   |  |                     |
| Current   |  |                     |
| General Government  |  |                     |
| Professional Services   | \$ 29,500                                    | \$ 26,563           |
| Printing, Publications and Postage                              | 59,500                                       | 49,282              |
|   | <u>\$ 89,000</u>                             | <u>\$ 75,845</u>    |
| Library Operations  |  |                     |
| Utilities   | \$ 44,400                                    | \$ 35,003           |
| Contracted Services   | 63,000                                       | 67,725              |
| Catalog and Network   | 110,000                                      | 103,852             |
| Personnel Expense   | 2,543,000                                    | 2,412,567           |
| Miscellaneous Operating Expenses                                | 105,700                                      | 111,868             |
|   | <u>\$ 2,866,100</u>                          | <u>\$ 2,731,015</u> |
| <b>Total Current</b>  | <u>\$ 2,955,100</u>                          | <u>\$ 2,806,860</u> |
| Capital Outlay  |  |                     |
| Materials and Supplies  | \$ 535,050                                   | \$ 446,408          |
| Library Furnishings   | 35,000                                       | 16,831              |
| Library Equipment   | 70,000                                       | 14,575              |
| Small Equipment   | 10,000                                       | 1,225               |
| Additional Capital Projects                                     | 400,000                                      | 247,861             |
|   | <u>\$ 1,050,050</u>                          | <u>\$ 726,900</u>   |
| <b>TOTAL EXPENDITURES</b>                                       | <u>\$ 4,005,150</u>                          | <u>\$ 3,533,760</u> |
| <b>EXCESS OR (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>\$ (687,297)</u>                          | <u>\$ (272,693)</u> |
| <b>OTHER FINANCING SOURCES/(USES)</b>                           | <u>500,000</u>                               | <u>-</u>            |
| <b>NET CHANGE IN FUND BALANCE</b>                               | <u>\$ (687,297)</u>                          | <u>\$ (272,693)</u> |
| <b>FUND BALANCES - JULY 1, 2017</b>                             | <u>1,381,184</u>                             | <u>(95,348)</u>     |
| <b>FUND BALANCES - JUNE 30, 2018</b>                            | <u>\$ 693,887</u>                            | <u>\$ (368,041)</u> |

See Accompanying Independent Auditor's Report

MCHENRY PUBLIC LIBRARY DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL REVENUE FUND  
GRANT AND GIFT FUND  
YEAR ENDED JUNE 30, 2018

|   | Budgeted<br>Amounts<br>Original<br>and Final | Actual<br>Amounts  |
|---|--|--------------------|
| <b>REVENUES</b>   |  |                    |
| Interest  | \$ 2,500                                     | \$ 179             |
| Gifts and Donations   | 20,000                                       | 8,717              |
| Per Capita Grant  | 84,893                                       | 32,628             |
| Miscellaneous Grants  | 50,000                                       | -                  |
| <b>TOTAL REVENUES</b>   | <u>\$ 157,393</u>                            | <u>\$ 41,524</u>   |
| <b>EXPENDITURES</b>   |  |                    |
| Current   |  |                    |
| Library Operations  |  |                    |
| Operating Fund Gifts  | \$ 448,381                                   | \$ 28,988          |
| FY 2018 Per Capita Grant  |  |                    |
| Capital Outlay  | 32,628                                       | 32,628             |
| Miscellaneous Grants  | 25,000                                       | -                  |
| <b>TOTAL EXPENDITURES</b>                                       | <u>\$ 506,009</u>                            | <u>\$ 61,616</u>   |
| <b>EXCESS OR (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>\$ (348,616)</u>                          | <u>\$ (20,092)</u> |
| <b>OTHER FINANCING SOURCES/(USES)</b>                           | <u>-</u>                                     | <u>-</u>           |
| <b>NET CHANGE IN FUND BALANCE</b>                               | <u>\$ (348,616)</u>                          | <u>\$ (20,092)</u> |
| <b>FUND BALANCES - JULY 1, 2017</b>                             | <u>437,630</u>                               | <u>449,585</u>     |
| <b>FUND BALANCES - JUNE 30, 2018</b>                            | <u>\$ 89,014</u>                             | <u>\$ 429,493</u>  |

See Accompanying Independent Auditor's Report



MCHENRY PUBLIC LIBRARY DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2018

**NOTE 1 - BUDGETARY PROCESS**

Annual budgets are legally adopted and separately reported for all funds of the Library. The budget was passed on August 15, 2017. The Library follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Library Director requests input on the needs of the different departments of the Library.
2. The Library Director uses this input to prepare a preliminary budget.
3. The staff and Library Director then go over the preliminary budget and make any necessary adjustments.
4. The revised budget is then submitted to the budget committee, who goes over it and makes any changes with the Library Director.
5. The budget is then presented to and reviewed by the Board at a public hearing.

**NOTE 2 - EXCESS OF EXPENDITURES OVER BUDGET**

For the year ended June 30, 2018, no fund presented as Required Supplementary Information had expenditures that exceeded the budget.

## SUPPLEMENTAL FINANCIAL INFORMATION

MCHENRY PUBLIC LIBRARY DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
CAPITAL PROJECTS FUND  
SPECIAL RESERVE FUND  
YEAR ENDED JUNE 30, 2018

|   | Budgeted<br>Amounts<br>Original<br>and Final | Actual<br>Amounts          |
|---|--|----------------------------|
| REVENUES  |  |                            |
| Developer Fees  | \$ 58,000                                    | \$ 15,189                  |
| Interest  | 3,000  | 567                        |
| Other Income  | 2,000  | -                          |
| Gifts and Donations                                     | 25,000                                       | 3                          |
| TOTAL REVENUES  | <u>\$ 88,000</u>                             | <u>\$ 15,759</u>           |
| EXPENDITURES  |  |                            |
| Capital Outlay  | \$ 150,000                                   | \$ -                       |
| TOTAL EXPENDITURES                                      | <u>\$ 150,000</u>                            | <u>\$ -</u>                |
| EXCESS OR (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | \$ (62,000)                                  | \$ 15,759                  |
| OTHER FINANCING SOURCES/(USES)                          |  |                            |
| Interfund Transfers                                     | 500,000                                      | -                          |
| NET CHANGE IN FUND BALANCE                              | \$ 438,000                                   | \$ 15,759                  |
| FUND BALANCES - JULY 1, 2017                            | <u>1,198,470</u>                             | <u>1,806,798</u>           |
| FUND BALANCES - JUNE 30, 2018                           | <u><u>\$ 1,636,470</u></u>                   | <u><u>\$ 1,822,557</u></u> |

See Accompanying Independent Auditor's Report

# Library Bill of Rights

The American Library Association affirms that all libraries are forums for information and ideas, and that the following basic policies should guide their services.

- I. Books and other library resources should be provided for the interest, information, and enlightenment of all people of the community the library serves. Materials should not be excluded because of the origin, background, or views of those contributing to their creation.
- II. Libraries should provide materials and information presenting all points of view on current and historical issues. Materials should not be proscribed or removed because of partisan or doctrinal disapproval.
- III. Libraries should challenge censorship in the fulfillment of their responsibility to provide information and enlightenment.
- IV. Libraries should cooperate with all persons and groups concerned with resisting abridgment of free expression and free access to ideas.
- V. A person's right to use a library should not be denied or abridged because of origin, age, background, or views.
- VI. Libraries which make exhibit spaces and meeting rooms available to the public they serve should make such facilities available on an equitable basis, regardless of the beliefs or affiliations of individuals or groups requesting their use.
- VII. All people, regardless of origin, age, background, or views, possess a right to privacy and confidentiality in their library use. Libraries should advocate for, educate about, and protect people's privacy, safeguarding all library use data, including personally identifiable information.

Adopted June 19, 1939, by the ALA Council; amended October 14, 1944; June 18, 1948; February 2, 1961; June 27, 1967; January 23, 1980; inclusion of "age" reaffirmed January 23, 1996; amended January 29, 2019.

Although the Articles of the *Library Bill of Rights* are unambiguous statements of basic principles that should govern the service of all libraries, questions do arise concerning application of these principles to specific library practices. See the documents designated by the Intellectual Freedom Committee as Interpretations of the Library Bill of Rights (<http://www.ala.org/advocacy/intfreedom/librarybill/interpretations>).

MCHENRY PUBLIC LIBRARY DISTRICT LONG-RANGE DIRECTIONAL PLAN 2019-2023

**MISSION STATEMENT:** *(Why Do We Exist?) THE MCHENRY PUBLIC LIBRARY IS A WELCOMING PLACE THAT "ENRICHES THE QUALITY OF INDIVIDUAL AND COMMUNITY LIFE THROUGH RESPONSIVE LIBRARY SERVICES THAT PROMOTE LIFELONG LEARNING OPPORTUNITIES AND RECREATIONAL INTERESTS."*

**YPS SERVICE STATEMENT:** *"THE YPS DEPT. FOSTERS THE WELL-ROUNDED CHILD BY SERVING THE EDUCATIONAL, INFORMATION AND RECREATIONAL NEEDS OF CHILDREN FROM BIRTH TO AGE 20 BY PROVIDING AGE-APPROPRIATE PROGRAMS, RESOURCES, COLLECTIONS AND FACILITIES IN A WELCOMING AND ACCEPTING ENVIRONMENT."* (2013)

**TS SERVICE STATEMENT:** *"WE PROVIDE QUALITATIVE AND COOPERATIVE PREPARATION AND MAINTENANCE OF THE PHYSICAL COLLECTION AND THE CATALOG METADATA THROUGH WORKING WITH MATERIALS SELECTORS AND STAFF IN ALL DEPARTMENTS, STRIVING FOR BETTER COMMUNICATION AND PROMPT DELIVERY OF ALL ITEMS. MOTTO: 'QUALITY AND COOPERATION' (2017)"*

*(What is Our Vision?)*

**YESTERDAY'S WISDOM; TODAY'S KNOWLEDGE; TOMORROW'S DREAMS.**

This mission will be fulfilled through the years 2012-2020 by following the goals and plans of action described below. This strategic plan is broken into eight divisions (**Administration, Budget, Collections, Physical Plant Needs (Existing and Future), Programs/Services, Public Relations, Staff/Training, and Technology**) (note that Goals listed in document are still listed within the 8 existing divisions). Within each division are component goal statements, followed by targeted objectives with specific actions to accomplish those goals. Inclusive dates and targeted responsibility for action completion is also included. This long-range plan will be a 'living document' with continuous evaluation/re-working and editing within its life-cycle. The most important component of the strategic plan is "evaluation" or "assessment" – not necessarily success or failure - of goals/objectives. Evaluation assists staff/board in revision, determination of success – program continuation or termination, and adding new goals as well as making the whole process cyclical.

**Our Values - What Do We Believe?**

**What Areas Do we want to use – existing (see 8 divisions above), or #1 or #2 or mixture:**

**#1**

**Customer Experience:** We want to exceed the customer's expectations and not put artificial barriers in the way of service. We want to be friendly, smiling and approachable as well as being creative problem-solvers and respectful to co-workers and patrons.

**Exploration:** We cultivate curiosity, and lifelong learning for all individuals through the use of and exploration of our total resources (programs, people, equipment, collections, and digital resources)

**Innovation and Ingenuity:** Embracing opportunities to encourage creative and innovative ideas and solutions.

**Collaboration/Partnerships:** Fostering cooperation among staff and community members, the business community, local government and other non-profits by actively seeking local partnerships to achieve both short and long-term goals.

**Inclusiveness:** Leave no individual behind...Ensuring all community members have equal opportunity to utilize and benefit from our collections, resources, equipment/facilities, services and programs.

**Stewardship:** Serving as a responsible steward of the community's resources and maintaining governmental transparency at all levels. Additionally, we strive to be ecologically-minded in the use of all resources as well as being fiscally responsible.

OR

#2

**Community Awareness:** Focus on the demographic map/shifts in our service area.

**Technology Enrichment:** Ensure that the Library keeps current with new, needed and useful technologies.

**Collection Evolution:** Tied with technology, ensure that the physical and electronic collections contain in-demand, useful and useable materials for all users.

**Improving Physical and Virtual Spaces:** Ensure that our physical spaces meet the needs/demands of our users and be flexible enough to change while simultaneously being warm and inviting. Ensure that our virtual spaces are easy-to-access and contain relevant and useable information within an easy-to-use and access framework.

**Maximizing Staff Solutions:** Staff are considered a resource to be nurtured and compensated adequately and there are programs, CE budget and training along with supportive policies and procedures to aid them in serving the public in an exemplary fashion.

(where/how do we put goals that don't fit into this mold?)

About the Library

Library Management Team

Library Board of Trustees

**Views of the future that drive our goals:** immediate access; teen/kid/mom hangout; separate branch/segment for teens; need to separate 'quiet space' for some users from teen/children spaces; on-line reader advisory service; adaptability (use of room dividers/mods) of room space for different uses; offering the newest/coolest tech; managing ratio of eResources with paper books and needs of young/old alike; feasibility of virtual library;

developing partnerships with business/non-profit for fundraising, collections and services; recognizing importance of home schoolers and offering more integrated family activities; recognizing 'doing what we are good at'; recognizing important and integrated role of changing/expanding technology and how that effects all aspects of the library; need to hire and keep/train qualified staff. Worried about 2020 Census of our District – feel like population will decrease and so will assessed valuation, so our tax revenue will decrease. How to increase revenue? Coffee shop; charge for some services; change hours of operation/staffing?

*(Red additions: 2019 thoughts)*

## **Administration**

**Goal 1: (Administration/Board/Policies/Procedures) – Insure that all policies and job descriptions are current/legal. Keep Pay Scale current.**

Action: (FY2014-15) Hire a part-time HR Specialist and/or an HR Consultant firm. Develop a job description; sort and digitize personnel files; develop new job descriptions including core competencies and minimum standards. Initiate SMART goals, continuous evaluation; train staff on evaluation and feedback. Keep pay scale up-to-date, participate in all RAILS, LACONI and IL Management Association salary surveys. Emerging Technologies Librarian (delete job description?) We have hired a FT HR position – working well and have done everything in the action except for digitize personnel files, we do not train on core competencies and I'm not sure if we can keep up with pay/salaries relative to budget/personnel needs. Delete Technologies Librarian but we will need to hire another IT position (IT Specialist or Manager?). Design and use 1-page evaluation form – not multi-page forms!! We cannot keep pace of 3+% performance raises. .

**Goal 2: Develop a succession and in-house CE program/plan for specific staff (groom existing staff for future advancement)**

**Offer CE opportunities to board members. (ongoing)** Succession/training program and planning for key positions is a good idea – not sure we can retain staff (we have a robust tuition reimbursement policy).

Action: Have each staff members (Exempt) compile a notebook of processes/best practices for their job- tasks for cross-training purposes. This will help define CE needs. Keep CE in budget; provide CE opportunities in-house and regionally. Have staff report-teach other staff after CE opportunities. (see also staff/training).

Action: Continue offering CE opportunities; identify staff who want to take extra courses including M.L.S. Keep up tuition reimbursement budget line/program.

**Goal 3: New HR Generalist organizes personnel files . Business Manager organizes and scans board/admin files in paper and electronic form. Executive Director updates all policies/procedures - records retention plan. No to digitizing personnel files at this time but we should be**

looking at a complete cloud-based HR system. Digitizing of current board documents occurs; historic board files we need to train personnel and start again – Docuware cloud is up.

**Actions:** Schedule IL State Archives to do inventory; separate all personnel files into 3 disparate files as law dictates; start electronic duplication of various files (durable copies) and schedule destruction of originals. State Archives inventory done, personnel files separated? No electronic duplication/destruction of originals.

**Goal 4: New Pay-for-performance program continued (see Goal 1).** This goal has been reached but needs to be refined. 1-Page Evaluation form being considered; evaluation of job descriptions also in progress with HR Source and HR Generalist.

**Action:** Continue evaluation process, refine form if needed, CE for supervisors on process/scale. Evaluate all job descriptions, place on IL Management scale, include core competencies and minimum job performance standards.

**Goals 5: Develop and pass a new employee benefits policy/procedure (FY2014/15)** This goal has been reached but it constantly has to be updated/refined relative to new laws and the changing job market. (Salaries/benefits budget line can't exceed 70% - currently at 53%)

#### **Additional Actions:**

Staff training - provide more immediate 'hands-on' training for everyone (databases, new technology); have all staff develop a 'manual' for their position - enable cross-training

Train additional staff/cross train to enter data into Quickbooks - bill paying; payroll. Hire Eder/Casella for audit.

Bidding Manager inputs data (descriptions/prices/photos) of furniture and equipment into asset management software; keep up-to-date. ????

Board performs self-evaluation using "EDGE Initiative (ALTA)" Goal revised – using PLA Outcomes, MPLD signed up for 1/2019. (PLA Outcomes is only for programs right now)

Update Technology Plan Tech plan in this form not needed – book with wiring/flow diagrams, passwords, etc. desired (working on). Contracts with outsourcing IT, CCB, Eder Casella Tech and others in progress for outsourcing projects as well as monitoring and servicing problems. Include Tech in new Strat Plan.

Executive Director keeps staff informed via electronic newsletter (email), Final Fridays, and other training opportunities. Goal accomplished but ongoing

Investigate purchase of cloud-based HR software for employee record storage (ProData) and employee performance evaluation (Halogyn??). We are staying with ProData for now – investigate other in future.



## **Budget**

**Goal 2: Balanced, effective/responsible and efficient spending; reorganize priorities, expect property tax decreases within next 3 yrs;** explore alternative revenue and save for remodel + new building. Try to decrease spending for next 3 years (FY2013-16) - possibly even seeking to lower the tax levy OR ask for less in 2 of the coming 3 years if PTELL tax laws don't change. Increases in FICA, health care insurance and IMRF are big concerns. Budget for pay increases as financial/budget and economic conditions warrant. See comments in other section -- probably tax revenue expected to decrease. Pay increases of 3%+ not sustainable due to revenue vs. expenses. We tried to get better deal on health insurance/benefits and did not succeed 2018. We have not budgeted for 5% increase or 15% of EAV since I've been here -- do we need to do so/what ramifications?

### **Actions:**

Executive Director, Dept. Managers and Bd. develop an annual budget that rewards staff by 3-6% (possibly) for pay-for-performance (keep mix of COLA and pay-for-performance for non-exempt/exempt), keeps other costs down, reaches goals and transfers \$500,000+ to special reserve fund. Revise budget - (add/collapse lines) for new technologies, changes in systems (RALLS and delivery). Up to 2% of existing pay at-risk.

Shop around for better deals on health insurance, utilities, 457 retirement plan, all other required insurance. (3 yr. Cycle for bids/quotes)

Per capita grant increases to \$42K+ relative to 2010 increase in Census. If this continues, use portion to fund e-resources. We are doing this. 2018 per capita was \$53K but will it continue? 2020 Census in question.

Save for a new building and/or a branch (even virtual branches) to fulfill goal of "being the front-porch of the community." Is this a valid goal anymore? Do we take out a loan and use capital improvement money saved, then pay off -- possible do a referendum later 2023, 2025? Or just continue to improve existing building/space (no addition). How to use existing space? Exploring with Gillespie Design.

## **Collections**

**Goal 3: We are reaching collection capacity within 5 years, even with aggressive weeding. 12% of budget for collections. Concentrate on multiple copies of popular materials, trying to match circ. % with coll. % make-up. Collections also include electronic -- ebooks, audio and video downloads and reference databases. Keep evaluating computer games, diverse AV types, etc.**

### **Actions:**

Strive to have collection purchases reflect same % as that of circulation %. Increase % spending on electronic resources, making sure that they are simultaneously available in-house/off-site. Set collection cap at 213,000 volumes and develop an aggressive weeding campaign (we cannot increase collection size w/o a new building.) Physical collection cap at 155,000 -- we have already realized. Not realistic to use formula as described

CCS/MPLD migrating to Enterprise – go to mobile app – BookMyrne + Migrated to new SaaS /Polaris, mobile app not needed but coming via CCS

More \$\$ put into promoting our collections - electronic resources - possibly targeting age audiences/clientele. Emphasize electronic collections – eMagazines; streamed/downloadable media; videos; audiobooks, ebooks (more \$\$ into these area) but balance the collection between print and eMaterials. Decrease content on ereaders and the number of ereaders in collection. Goals has been reached. We are also trying some new databases like Lynda, new content like CuriosityStream, possibly BiblioBoard (again), others?

Decrease overall collection spending from 14% to 9-10% for FY12/13. Target collection areas to increase spending. Increase spending on e-resources, 24/7 items by 10-20%. CTrain staff on Edelweiss and use/Use Polaris acquisition client and continue weeding where necessary. Current spending @ 7.1%; To be a RAILS Exemplary library we need to be @ 14%+. Change goal.

Find ways to focus patron search and access options (1-2 mouse clicks, no changing passwords, etc.) integrating eResource access through the ILS/BC interface to promote ease of access This goal met.

Review selector responsibilities every 2 years; rotate collection development committee members so all selectors get an opportunity to be on. Provide CE for selectors - possibly a mentor program

Develop a methodology of consistently tracking use of electronic resources (both statistical and anecdotal) so we can track, measure and evaluate usefulness of these resources. Keep statistics on use of eReaders, ebooks, eMagazines and various databases. Adjust \$ amounts accordingly relative to consumer response, need and demand. This goal met.

Continue participation in the OverDrive consortium but look into new producers of ebooks including 3M, B&T - choose diversity of product over 1 source. Adjust budget to reflect added line items and emphasis of eContent. Pending evolution of eMaterials - work with multiple vendors and consortiums to allow patrons access to greater digital resources - don't be overly concerned with problem of offering multiple platforms. eBooks, eMagazines, electronic resources/databases, etc. (establish rental books model of eMaterials?) This goal met.

Participate in the Advantage program thru OverDrive to avail our patrons with more copies/selection of eMaterials. This goal met.

Clean out warehouse of duplications/donations - keep only 1 copy of titles in storage (see exploration of rental books) This goal met.

Weed current shelves so no books on bottom shelves (except for Oversized) This goal met.

### **Physical Plant Needs (Existing and Future)**

**Goal 4: Keep current building and upkeep of premises.** (major efforts completed 2009-2012, but \$ now allocated toward upkeep, upgrade of physical plant). Estimated that, due to economy, we should not attempt new building/operating referendum for 7-10 years (2022-2024). We have extra land on current site, but is it best area considering traffic? New space needs to be built/renovated to address all customers' needs (quiet areas, modular/easily re-arrangeable public spaces, separate YA/childrens' and adult spaces, possibly less space for physical collections, more technology)

**Actions:**

Investigate talks with River East PLD to see how we might cooperate or combine service/districts since we both serve the same school districts (15 and 156) - if we can save money and provide better service to the community. Desirable but not necessarily achievable due to politics and budgetary reasons – referendum needed if it desired.

Keep assessing needs for a new facility - new single building on current site, evaluate feasibility of new site(?) or possible branch(es)/explore feasibility of virtual branches/support from local businesses/partnership with local businesses/other non-profits. Board committee setting parameters with public input when time is right.

Develop a pre-literacy area - every child ready to read center including family games, interactive areas in the library, maker spaces? Goal realized 3/2019!! Thanks to YS staff!!!

**Programs/Services**

**Goal 5: The make-up/use of our collection should drive programs. Customer interest, current events and trends/quality entertainment should drive programs and form the make-up of our collection. Keep doing the diverse range of in-house programs along with the targeted surveys to participants so we can evaluate success/changes needed in programs and services; self-check units, offer social networking on website, expand outreach and homebound/nursing care services. Goal is realized but ongoing.**

**Actions:**

Programs - should be planned based on previous/current survey data and demand.

Explore outsourcing of teaching computer classes, paid/volunteer or partner program with college/Shah Center. Possibly start charging for computer classes and others (\$5 per person?)

Train all YPS/Adult staff on how to run a program (steps and techniques).

**Goal 6: Explore cost-saving methods in Tech. Services for processing including cross-training. Also decrease lag-time from item receipt to shelf as well as decreasing cataloging backlog.**

**Actions:**

Keep offering PC skill classes - enlarge subject areas and train additional staff to offer classes.

Continue to develop service to local nursing/assisted living retirement homes. Annually review programs/services for cost-effectiveness, sustainability and responsiveness to needs.

Develop Adult and YPS programs using community experts (# of events, types of events). Explore liaison efforts with Dist. 156 and 15, especially in ESL, Spanish area. Improve school/library partnerships. Hire a Youth Services (bilingual Librarian I position). Train other staff/offer incentives to learn Spanish. Goal is realized - 1 bilingual FT, + others with Spanish language skills on staff.

Promote all electronic resources and remote access to information/materials. Adequately train staff to teach/advertise (in-house) all technology offered + eResources. Goal is realized but on-going. Is staff adequately trained? Always purchasing new databases and eResources - training is ongoing?

Explore author book signings/author events, with partnership of Friends - offer YA and adult programs - going into schools and on-site. Goals reached but ongoing.

(Goal #1, YPS ) Customer Service - go from good to great to excellent! Create a 'yes' campaign, more roving around the Dept., greeting everyone. Also improve internal employee relations - treat everyone with respect - encourage team building and idea-sharing.

### **Public and Employee Relations**

**Goal 7: Do an organizational culture survey and provide results to employees. List tenants on website; internalize in job descriptions and all internal policies and procedures. Train staff** Goal realized - did not go quite as planned. We have listed beliefs on website and have done a good job on keeping job descriptions, internal policies/procedures updated and listed on Google Drive (+ forms) for all staff to view/use.

**Goal 8: Develop a marketing campaign to get our service message out to the public with better saturation.**

### **Actions:**

Do a major patron survey using Preface, Survey Monkey, other? to determine direction in collections, technology, budget, programming, etc. Keep refining smaller patron surveys on demand and at point of contact, during/after programs, at random in library - using surveys delivered by different formats. Not sure we need to do a major survey - small targeted surveys??

How can we merchandise/sell the collection - resources better?

Network and cooperate/partner with various local organizations and businesses - seek to 'sell' promotional space in Preface - enough to print newsletter for free or make a profit (proceeds funneled into programs or into hiring of a PT PR Assistant?) Goal not realized for Preface but due to losing not-for-profit status if advertising appears, we should not seek to make 'The Preface' a money-maker.

Explore coffee shop/business collaboration. (see Physical Facilities)

PR Manager improves and updates website; new logo (branding). Works with all Depts. For improving website - access. (done FY203/14) Goal realized but do we need to re-brand?

Explore possibilities of advertising in other venues and use of technology (e.g. use of LCD picture frames hung in library/businesses, billboards, ball diamond fences, Peterson Park, etc.) Sponsor various outings - drive-in movie, Chamber Golf outing, Scavenger Hunt, Library golf- show the value of a library presence?

Develop ideas and opportunities to increase the number of cardholders through online registration coupled with legally valid electronic signatures. Goal partially realized - YS is offering cards to Harrison School families/school children

Explore the possibilities of establishing a library foundation to encourage monetary support of a new facility. Not sure if McHenry would support a group of this nature - other than the Friends, existing just for Library financial support. Need 1-2 large donors to get things started; form a 501c3 board.

Continue to promote all electronic resources and remote access to information/materials.

(Goal #3 YPS Community Outreach - create a campaign, working with city, adult dept., Latino outreach (what type of campaign?) emphasize library as a safe place/recognize diversity) Hired Bilingual Librarian and it is working well. Goal accomplished - can we do more.

**Goal 9: Use and refine traditional methods of marketing while simultaneously exploring new technologies (eg. LED signage, mobile/wireless tech, new social networking applications and other new developments.**

3-fold Annual Report continuation - Executive Director and Public Relations Manager work together to produce 3-fold annual summary.

Improved Web presence, especially for mobile devices and use of video, social networking technologies. Goal accomplished.

Use of LCD/picture frames + LCD screens for PR (placement of LCD screens). Produce short library material related 'bookmercials' using staff and patrons.

Maintain *The Preface* newsletter with current distribution schedule - include businesses at least 1 time per year. Goal accomplished.

Explore alternative to mailed newsletter - email, social networking distribution sites such as Constant Contact, Bookpages, etc.  
YPS and Adult Services will establish/update/maintain a library presence on the most used social networking sites plus evaluate their use on a quarterly basis. Goal accomplished.

### **Staff/Training**

**Goal 8: Based on premise that "Staff is the library's greatest asset" continue to cross train staff. In terms of succession planning - try to promote from within when possible. Expand tuition reimbursement, keep hiring qualified people, realign staff/keep updating job descriptions, make sure one has 'useful' Final Fridays and other training. Develop core competencies program tied to new annual performance evaluation that is also tied to pay-for-performance. Also keep looking to improve benefits - even for PT employees. Possible changes in duties as technology influences the way staff do/will do their jobs. Budget more for training/CE/workshop participation and to develop a method of staff retention and succession Parts of goal accomplished but still ongoing. Succession planning?? Cross-training no as with PC/Technology core essentials (we have documented but now everyone expected to learn/know)**

#### **Actions:**

Develop a program of cross-training between departments to assist in better coverage and job advancement. Develop and implement a core essential duties plan including training for all staff in new examples of technology/mobile devices. (high priority) Start a PC/Technology core essentials program - with checklist/ pay-for-performance initiatives + evaluation with incentives for CE/Final Fridays - inclusive of total knowledge package for job. Develop content/links for more self-help and tutorials, possibly web-based.

Develop a succession plan that promotes from within/rewards when possible along with tuition reimbursement rewards

Keep training staff in evaluation review process - make sure it is on-going, at least 2-3 times during year, progressing toward individual goals. Develop staff technology/training check-list (essential skills) for each machine - have them cross off when successfully mastered + regular updates.

Train all staff in "the art of the hand-off" - effectively handing-off a customer to another, more knowledge-specific staff member (have this part of core essential skills). Make sure that we still have specialists in YPS, Children's, Adult and Genealogy/Local history - don't just hire generalists.

(Goal #2 YPS) training for technology, databases/electronic resources, website access, print resources and core competencies along with customer service working in cooperation with Adult Services - formal training)

Explore the use of paid/unpaid interns for various projects/scenarios.

### **Technology**

**Goal 9: In-house and remote, not only patrons using equipment, software, mobile devices and social networking sites but staff using**

same; includes staff CE training. Technology influences budget and affects collections, policies/procedures and staff/ergonomics

**Goal 10: Consortium Participation** – continue to be part of CCS. Explore further consortium avenues. Advantages in resource sharing, ILL, reciprocal borrowing, technology. Influences budget, staff, technology and collections.

**Goal 11: Staff constantly evaluates consumer technological trends to see how they will affect library services/collections/access. Also evaluate connectivity, capacity vs. use, open-source software, security and new hardware developments. Involve patrons in evaluations/suggestions (patron input)**

**Actions:**

Investigate purchasing a media lab/MAC lab for animation, etc.

Investigate feasibility and economics into RFID technology for materials security and PR/promotions as well as total integration of collection for self-check (full range of what RFID can do) Goal accomplished but needs refining??

Involve patrons in evaluations and suggestions (new forms) regarding new technology inclusion, new software.

Compile “core essentials/core competencies” list for staff and implement

Obtain digital resources from multiple sources, work with multiple vendors - possibly forming direct alliances.

Keep offering diverse range of classes for staff and patrons on technology use

Improving/upgrading self-check units to perform better (check out/de-sensitize ALL materials) (note: we need to improve ILS or have CCS implement special programming for us OR move to RFID) Goal accomplished.

**Goal 12: Develop a technology plan that has a replacement schedule for new hardware/software purchases as well as discussing security, bandwidth regulation and future staff needs.**

**Actions:**

Upgrade workstations/services/routers - # and frequency per year. *(Should all workstations be upgraded to most current software? What about patron accessible workstations - how does this impact patron use AND our PC classes?)*

Moved to Comcast Cable (FY2012/13); seek to move to ATT fiber lines if possible (FY2019/20). Explore alternate packet-shaping and other routes to permit improved bandwidth access. Develop robust and redundant/reliable internal network

Develop a technology plan that includes workstation/server upgrade calendar; include plan as integrated into Strategic Plan – not separate.

Develop a technology trouble-shooting guide (and keep it current) for staff.

Keep exploring staff ergonomics for public/staff workstations, use of mobile technology – new furniture, new ways to utilize staff - update equipment first by asking staff about their needs.

Work with Administration to make sure the digitization of board records and other materials is properly/legally digitized in a sequential manner (durable copy). Must be done with approval from IL State Archives.

Explore new telephone system – VoIP? Or other?

Update audio/video equipment in 3 rooms for public and staff use + purchase new microphones/podium, etc. Develop instructions for use . Goal accomplished.