

## October 8, 2013 Meeting

agenda

item**DOCUMENT**Section**1,2 CTO, Additions**Document Summary  
Agenda1A  
2A-2B**3** Discussion of Financial Reports with Susan Griffin and Marlene Scheibl from the Village

3A-3D

**4 Consent Agenda**Minutes of September 10, 2013 Regular Meeting of the Board (action)  
Minutes of September 13, 2013 Building and Grounds Committee Meeting (action)4A-4B  
5A**5 Financial Reports (Yellow)**Detailed Balance Sheet September (action)  
Detailed Revenue & Expense Report September (action)6A-6F  
7A-7H**6 Approval of Checks (Green)**Manual Check Report September (action)  
Check Register September (action)8A-8D  
9A-9O**7 Opportunity to Address Board**

(No documents)

**8 Old Business**

(None)

**9 Director's Report**Librarian's Narrative Report  
Statistical Reports10A-10D  
11A-11B**10 New Business**

(None)

**Executive Session****11****Committee Reports****12** (No Documents)**Any and All Other Business ...****13****Adjournment****14****Attachments**

Auditors Reports

12A-12AC

**Lake Bluff Public Library  
Board of Library Trustees Meeting  
Tuesday, October 8, 2013 at 7:00 PM  
123 E. Scranton Ave, Lake Bluff, IL 60044  
Enter through Library main entrance**

- 1. Call to Order**
- 2. Additions & Corrections to the Agenda**
- 3. Discussion of Financial Reports with Susan Griffin and Marlene Scheibl from the Village of Lake Bluff**
- 4. Approval of Minutes**
  - a. Approval of Minutes of 9/10/2013 Regular Board Meeting **(action)**
  - b. Approval of Minutes of 9/13/2013 Building and Grounds Committee Meeting **(action)**
- 5. September 2013 Financial Reports – Detailed Balance and Revenue/Expense (Yellow Pages)**
  - a. September Detailed Balance Sheet **(action)**
  - b. September Detailed Revenue & Expense Report **(action)**
- 6. Approval of checks (Green Pages)**
  - a. September Manual Checks (11314-11320) **(action)**
  - b. September Monthly Checks (11322-11354) **(action)**
- 7. Opportunity for Public to Address the Board (limit 5 minutes per person per meeting)**
- 8. Old Business**
  - a. (None)
- 9. Director's Report**
  - a. Director's Narrative Report
  - b. Statistical Report
  - c. Announcements and Correspondence
  - d. Friends Meeting Attendee for November
  - e. Programs of Interest to Library Trustees
- 10. New Business**
  - a. (None)

**11. Executive Session**

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

**12. Committee Reports**

- a. Finance Committee (Stroh, Marozsan, Gottshall)
- b. Human Resources Committee (Gottshall, Bush)
- c. Building and Grounds Committee (Stroh, Meierhoff)
- d. Technology Committee (Marozsan, Meierhoff)
- e. Public Relations/Advocacy/Fundraising
- f. Friends Liaison (Bush)
- g. Historical Museum Liaison (Bush)
- h. Long Range Planning Committee

**13. Any and all other business which may properly come before the Board****14. Adjournment****Attachments:**

Property Tax Levy Information  
Preliminary Auditor's Report

**Upcoming Board Meetings: November 12 2013, December 10 2013, and January 14 2014.**

**VILLAGE OF LAKE BLUFF  
PROPERTY TAX LEVY INFORMATION**

**I. GENERAL INFORMATION**

The Village's levy must be received by the County tax extension office by the last Tuesday in December each year. Pursuant to State Statutes, the Village must pass a Resolution estimating the amount of the levy and then adopt an Ordinance approving the final levy request. The actual property tax extension is completed by the County by the first week of April the subsequent year. Tax bills are then mailed to residents in early May with both equal installments due the first week of June and September. The Village receives its share of property tax directly from the County in increments as it is remitted to the County.

**II. TIMETABLE**

Date	Procedure	Responsibility
October & November	Finance Committee meets to review financial projections for current & next fiscal year and to discuss the property tax levy	Staff/Finance Committee
1 <sup>st</sup> Board meeting in November	Resolution Estimating the Property Tax Levy	Board
2 <sup>nd</sup> Board meeting in November	1 <sup>st</sup> Reading of Ordinance Approving Property Tax Levy	Board
1 <sup>st</sup> Board meeting in December	2 <sup>nd</sup> Reading of Ordinance Approving Property Tax Levy	Board
Last Tuesday in December	Final Date to remit Approved Ordinance to County	Staff
April	County forwards Tax Extension	County Tax Ext
May	Tax Bills Mailed	County Collector
June	1 <sup>st</sup> Installment of Property Taxes Due	Property Owner
June-October	Village begins to receive Property Tax Revenue*	County Collector
September	2 <sup>nd</sup> installment of Property Taxes Due	Property Owner

\*The 2012 property tax revenue is received and recorded as revenue in FY13-14 which commences on May 1, 2013 and ends on April 30, 2014.

**III. DEFINITIONS**

**Levy:** The amount requested by the taxing body to be imposed on real estate.

**Extension:** The amount the County imposes on real estate based on actual EAV.

The **levy** is different slightly from the **extension** because the levy is the Village's estimate and request for property tax money; the extension is the amount the County bills on our behalf and is based on the actual EAV. These figures are usually within a few thousand dollars of each other but sometimes cause confusion when making comparisons.

**EAV (Equalized Assessed Valuation):** A valuation set upon real estate or other property by the Township Assessor as a basis for levying taxes. In Lake County the Assessor attempts to approximate 1/3 of the market value of a home.

**Property Tax Limitation Act:** Public Act 87-17 limits the increase in property tax extensions to 5% or the percent increase in the national CPI-U index, whichever is less. Some exclusions to the limitations are: general obligation debt approved by referendum and general obligation debt issued prior to 10/1/91. Adjustments to the limitations are: new construction, annexed property and voter approved rate increases. Increases above 5% or the CPI-U must be approved by the voters in a referendum. Can the levy be more than 5% or the CPI-U? Yes, because of the effect of the exclusions and adjustments stated above.

**Tax Rate:** The amount of tax stated in terms of a unit of the tax base. The Village's property tax rate is shown as a percentage of every \$100 of EAV.

**Debt Service:** Used to account for the current (due in the current year) portion of principal and interest on long term general obligation debt. Debt service taxes are levied each year by the County once the original bond ordinance has been filed; the Village doesn't need to levy those funds each year. However, if the Village does **not** want the levy it must **abate** the debt service levy.

**Abatement:** The reduction of an amount already expected to be levied. Typically used for abatement of debt levies. If the debt levy is abated, the Village needs to provide for the semi-annual interest and annual principal payments from a source other than property taxes.

#### IV. PRACTICES & POLICIES

- ⇒ From 1993-2002 the Village Board's policy was to increase the property tax levy based on new construction added to the tax rolls and NOT take advantage of the CPI factor.
- ⇒ In 2002 the Board revised its policy to levy a property tax that includes the amount applicable to the CPI factor.
- ⇒ Library has always been allowed to levy the maximum.
- ⇒ Under Home Rule Village can levy in excess of property tax limitation act (PTELL-tax caps). However, in 2005 the Board approved a resolution to keep Village property tax levy pursuant to tax cap.
- ⇒ In 2006, the Library levied an amount in excess of the PTELL in order to begin funding a capital reserve. Since then the Library has levied within the PTELL.
- ⇒ In 2010 the Library requested no increase in the levy amount from the 2009 levy.

## V. LIBRARY, SPECIAL REVENUE & TRUST FUND LEVIES

**Library:** The Library Board presents a request to the Finance Committee. Past practice has been to provide the Library with an amount based on the maximum levy rate. Under Home Rule, Library Board can request a levy in excess of the tax caps.

**IMRF:** The Village staff (except sworn Police officers) retirement and disability plan. IMRF provides the Village with an actuarial determined rate. Levy is requested based on the estimate of expenditures for the fiscal year the levy will be received and an amount required to maintain an adequate reserve for adjustments between budgeted and actual amounts.

**FICA/Social Security:** Property Tax funds levied for this fund is for the purpose of paying the employer portion. The levy requested is based on the expenditures for the fiscal year the levy is to be received and an amount required to maintain an adequate reserve for adjustments between budgeted and actual amounts.

**Police Pension:** Retirement and disability pension plan for sworn police officers. The levy is based on the actuarial valuation of the Pension plan and the Pension Board's request.

**Liability Insurance:** An amount adequate to pay the annual premium and the deductibles for workers comp and general liability insurance.

**Debt Service:** The Village has two existing issues: 2006 G.O. Certificates of Participation and the 2004 Water Alternate Revenue Bonds. Neither of these obligations is repaid through the property tax

**Library Major Finance Projects**

Below is a schedule showing the major financial projects.

Project Description	Presented to the		Delivery to Finance Dept
	Library Board	Village Brd	
2012 Financial Report – CAFR ○ Final CAFR	10/16/12	10/22/12	10/16/12
Develop/Update Multi-Year Financial Projections			n/a
2012 Property Tax Levy ○ Prelim Info to Library ○ Resolution Estimating Levy ○ 1 <sup>st</sup> Reading of Ordinance ○ 2 <sup>nd</sup> Reading of Ordinance ○ Levy Filed with County	10/16/12	11/12/12 11/26/12 12/10/12 By 12/21/12	11/6/12 11/20/12 12/6/12
2013-14 Annual Budget ○ Preliminary Discussion ○ Detailed Timetable Prepared ○ Preliminary Budget Review ○ 1 <sup>st</sup> Reading of Ordinance ○ 2 <sup>nd</sup> Reading of Ordinance	10/27/12 10/27/12 February 2013	3/11/2013 3/25/2013 <sup>1</sup>	

<sup>1</sup> No changes can be made to the budget after the 2<sup>nd</sup> reading of the Ordinance without a ¾ majority of the Village Board.

**D R A F T**

**LAKE BLUFF PUBLIC LIBRARY  
BOARD OF TRUSTEES MEETING  
September 10, 2013**

The meeting was called to order at 7:02 by President Kathy Meierhoff.  
Also present: Tim Kregor, Ruth Schnell, Carl Schons, Cal Stroh, Romain Wojda, Library Director Eric Bailey and staff member Carlen Thorne. Absent: Scot Butler. Pam Russell, acting director of the Lake Bluff History Museum, was present for her presentation. No other members of the public were present.

Pam Russell discussed the proposed electrical work for the display case in the Lake Bluff History Museum. The Intergovernmental Committee will meet in the future to discuss a more streamlined system for communication between the Board and the Museum and other groups.  
Stroh moved, Schons seconded the motion to approve the electrical work proposed by the Museum.  
Voting Aye: All

Director Bailey recommended that the Board visit area libraries, particularly ones that have been renovated. A discussion of library needs and a tour of our facilities followed..

Stroh moved, Wojda seconded the motion to approve the minutes of the 8/13/2013 regular Board meeting. Voting Aye: All

Schons moved, Stroh seconded the motion to approve the minutes of the 8/13/2013 Building and Grounds Committee meeting. Voting Aye: All

Wojda moved, Stroh seconded the motion to accept the detailed financial report. Voting Aye: Kregor, Meierhoff, Schnell, Schons, Stroh, Wojda. Voting No: None

Stroh moved, Wojda seconded the motion to accept the detailed revenue and expense report. Voting Aye: Kregor, Meierhoff, Schnell, Schons, Stroh, Wojda. Voting No: None

Wojda moved, Stroh seconded the motion to approve the August manual checks (11266-11273). Voting Aye: Kregor, Meierhoff, Schnell, Schons, Stroh, Wojda. Voting No: None

Wojda moved, Stroh seconded the motion to approve the August monthly checks (11282-11313). Voting Aye: Kregor, Meierhoff, Schnell, Schons, Stroh, Wojda. Voting No: None

There was no old business.

Director Bailey presented his narrative and statistical reports and announcements.

Ruth Schnell will attend the Friends of the Lake Bluff Library meeting as the Board's representative on October 12.

Schnell moved, Wojda seconded the motion to accept the schedule of dates the library will be closed in 2014. Voting Aye: All



Wojda moved, Schons seconded the motion to approve the Library Board meeting dates for 2014.  
Voting Aye: All

Stroh moved, Wojda seconded the motion that the Library Director may approve the estimate by Breezy Hill Landscaping up to \$7000 upon approval of the PCBZA , the ABR and the Village Board and the acquiring of permits. Voting Aye: Kregor, Meierhoff, Schnell, Schons, Stroh, Wojda. Voting No: None

Stroh moved, Kregor seconded the motion to adjourn at 9:27 p.m. Voting Aye: All

Respectfully submitted,



Ruth Schnell  
Board Secretary

**LAKE BLUFF PUBLIC LIBRARY**  
**BOARD OF TRUSTEES**  
 Building and Grounds Committee Meeting  
 Friday, September 13, 2013

- 1) **Call to Order; Roll Call:** The meeting was called to order at 1:30 p.m. by Board President Kathy Meierhoff. Roll was called and a quorum was established.

Present: Cal Stroh, Kathy Meierhoff, Carl Schons

Absent: None

Library Staff Present: Eric Bailey.

Members of the Public: None

2) **Visit to Deerfield Public Library and Discussion on Return**

- a) The Committee visited the recently renovated Deerfield Public Library and received a tour from DFPL Library Director Mary Pergander.
- b) Discussion of what was seen and the next essential steps followed the return to Lake Bluff Public Library.
- c) **RESOLVED:** The Library Director will create a list of needs, a list of large maintenance items that will require Board involvement, and a list of smaller maintenance projects that the library staff can handle without Board assistance.
- d) **RESOLVED:** Obtain the questions, and if possible the survey, that Mary Pergander used in Deerfield. Continue to work towards creating a survey that will reach the maximum number of residents.
- e) **RESOLVED:** Schedule a Committee visit to Glencoe Public Library.
- f) **RESOLVED:** Request suggestions and an assessment from Ireland Heating given our current HVAC control situation.

3) **Any other business:**

- a) No other business was brought before the committee.

4) **Adjournment:** Stroh moved and Schons seconded a motion to adjourn the meeting at 5:12 p.m.

AYES: all

NAYES: none

ABSENT: none

Respectfully submitted,

Eric S. Bailey, Library Director

Lake Bluff Public Library

GA

DATE: 10/04/2013  
 TIME: 15:38:20  
 ID: GL450000.WOW

-- VILLAGE OF LAKE BLUFF --  
 DETAILED BALANCE SHEET

PAGE: 1  
 F-YR: 14

FUND: LAKE BLUFF PUBLIC LIBRARY  
 FOR 5 PERIODS ENDING SEPTEMBER 30, 2013

ACCOUNT #	DESCRIPTION	BALANCE 05/01/13	NET DEBITS	NET CREDITS	BALANCE 09/30/13
<b>ASSETS</b>					
<b>DUE TO/FROM ACCOUNTS</b>					
80-00-100-10000	DUE TO/FROM OTHER FUNDS	286,083.51	0.00	0.00	286,083.51
80-00-100-20000	LIB GR FND DUE TO/FROM DETAIL	0.00	0.00	0.00	0.00
<b>TOTAL DUE TO/FROM ACCOUNTS</b>		<b>286,083.51</b>	<b>0.00</b>	<b>0.00</b>	<b>286,083.51</b>
<b>CASH &amp; INVESTMENTS</b>					
80-10-101-10000	CHECKING ACCOUNT	0.00	0.00	0.00	0.00
80-10-101-10001	CASH BOX OVER/SHORT	0.00	97.49	53.77	43.72
80-10-101-11000	MONEY MARKET ACCOUNT	77,653.85	408,540.63	367,240.88	118,953.60
80-10-101-12000	SAVINGS ACCOUNT	0.00	0.00	0.00	0.00
80-10-101-12100	N TR WEED & FEED CHECKING ACCT	0.00	0.00	0.00	0.00
80-10-101-13000	PETTY CASH	150.00	0.00	0.00	150.00
80-10-101-15000	INVESTMENTS	0.00	0.00	0.00	0.00
80-10-101-15010	US GOVERNMENT OBLIGATIONS	0.00	0.00	0.00	0.00
80-10-101-15020	CERTIFICATES OF DEPOSIT	0.00	0.00	0.00	0.00
80-10-101-15110	ILLINOIS FUND	487,616.56	882,882.86	396,000.00	974,499.42
80-10-101-15111	ILLINOIS FUNDS - GRANTS	1.80	0.00	0.00	1.80
80-10-101-15112	ILLINOIS FUNDS - EPAY	770.36	803.88	36.28	1,537.96
<b>TOTAL CASH &amp; INVESTMENTS</b>		<b>566,192.57</b>	<b>1,292,324.86</b>	<b>763,330.93</b>	<b>1,095,186.50</b>
<b>RECEIVABLES</b>					
80-10-201-15000	ACCOUNTS RECEIVABLE	0.00	0.00	0.00	0.00
80-10-201-15200	PROPERTY TAX RECEIVABLE	835,725.27	0.00	0.00	835,725.27
80-10-201-35000	INTEREST RECEIVABLE	0.00	0.00	0.00	0.00
80-10-201-37000	OTHER RECEIVABLE	0.00	0.00	0.00	0.00
<b>TOTAL RECEIVABLES</b>		<b>835,725.27</b>	<b>0.00</b>	<b>0.00</b>	<b>835,725.27</b>
<b>OTHER ASSETS</b>					
80-10-301-37100	DUE FROM THE VILLAGE	116.36	878,915.88	879,032.24	0.00
80-10-301-55000	PREPAID EXPENSES	0.00	0.00	0.00	0.00
<b>TOTAL OTHER ASSETS</b>		<b>116.36</b>	<b>878,915.88</b>	<b>879,032.24</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>		<b>1,688,117.71</b>	<b>2,171,240.74</b>	<b>1,642,363.17</b>	<b>2,216,995.28</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>PAYABLES</b>					
80-20-20000	ACCOUNTS PAYABLE	20,564	155,343.40	210,245.54	5,126.78

Lake Bluff Public Library

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-- VILLAGE OF LAKE BLUFF --  
 DETAILED BALANCE SHEET

PAGE: 2  
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FUND: LAKE BLUFF PUBLIC LIBRARY  
 FOR 5 PERIODS ENDING SEPTEMBER 30, 2013

ACCOUNT #	DESCRIPTION	BALANCE 05/01/13	NET DEBITS	NET CREDITS	BALANCE 09/30/13
<b>LIABILITIES</b>					
<b>PAYABLES</b>					
80-20-102-41000	SOCIAL SECURITY TAX PAYABLE	0.00	25,746.34	25,746.34	0.00
80-20-102-42000	FEDERAL INCOME TAX PAYABLE	0.00	15,174.42	15,174.42	0.00
80-20-102-43000	STATE INCOME TAX PAYABLE	0.00	7,226.29	7,226.29	0.00
80-20-102-44000	IMRF PAYABLE	0.00	21,836.08	21,836.08	0.00
80-20-102-45000	ICMA 457 PLAN PAYABLE	0.00	10,500.00	10,500.00	0.00
80-20-102-46000	MEDICAL INSURANCE PAYABLE	0.00	0.00	0.00	0.00
80-20-102-65000	LIBRARY FLEXIBLE BENEFIT PAYAB	0.00	1,323.20	1,323.20	0.00
80-20-102-66000	LIBRARY HSA PAYABLE	0.00	2,000.00	2,000.00	0.00
80-20-102-70000	OTHER SHORT TERM LIABILITIES	0.00	0.00	0.00	0.00
<b>TOTAL PAYABLES</b>		<b>20,224.64</b>	<b>239,149.73</b>	<b>294,051.87</b>	<b>75,126.78</b>
<b>OTHER LIABILITIES</b>					
80-20-202-16000	ACCRUED PAYROLL	15,723.85	0.00	0.00	15,723.85
80-20-202-22000	DEFERRED PROPERTY TAX	835,725.27	0.00	0.00	835,725.27
80-20-202-22100	OTHER DEFERRED REVENUE	0.00	0.00	0.00	0.00
80-20-202-22200	DUE TO THE VILLAGE MEDICAL FND	0.00	0.00	0.00	0.00
80-20-202-22300	RESTRICTED GIFTS	0.00	0.00	0.00	0.00
80-20-202-22301	TECH 2 FOR YOU DONATIONS	0.00	0.00	0.00	0.00
80-20-202-23500	NOTES PAYABLE	0.00	0.00	0.00	0.00
<b>TOTAL OTHER LIABILITIES</b>		<b>851,449.12</b>	<b>0.00</b>	<b>0.00</b>	<b>851,449.12</b>
<b>ESCROWS &amp; DEPOSITS</b>					
80-20-302-24000	MISCELLANEOUS RESERVE	0.00	0.00	0.00	0.00
<b>TOTAL ESCROWS &amp; DEPOSITS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LONG TERM LIABILITIES</b>					
80-20-402-39000	OTHER LONG TERM LIABILITIES	0.00	0.00	0.00	0.00
<b>TOTAL LONG TERM LIABILITIES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>		<b>871,673.76</b>	<b>239,149.73</b>	<b>294,051.87</b>	<b>926,575.90</b>
<b>FUND EQUITY</b>					
<b>EQUITY SECTION</b>					
80-30-100-53000	UNRESERVED FUND BALANCE	666,443.95	0.00	0.00	666,443.95
80-30-100-53100	RESERVED FOR AUTOMATION	0.00	0.00	0.00	0.00
80-30-100-53200	DESIGNATED FOR CAPITAL MAINT	75,000.00	0.00	0.00	75,000.00
80-30-100-53300	DESIGNATED FOR CAP BLDG IMPR	75,000.00	0.00	0.00	75,000.00
<b>TOTAL EQUITY SECTION</b>		<b>816,443.95</b>	<b>0.00</b>	<b>0.00</b>	<b>816,443.95</b>
	<b>FUND SURPLUS (DEFICIT)</b>	<b>0.00</b>	<b>0.00</b>	<b>473,975.43</b>	<b>73,975.43</b>

DATE: 10/04/2013  
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LAKE BLUFF PUBLIC LIBRARY

-- VILLAGE OF LAKE BLUFF --  
DETAILED BALANCE SHEET

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PAGE: 3  
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FUND: LAKE BLUFF PUBLIC LIBRARY  
FOR 5 PERIODS ENDING SEPTEMBER 30, 2013

ACCOUNT #	DESCRIPTION	BALANCE 05/01/13	NET DEBITS	NET CREDITS	BALANCE 09/30/13
TOTAL FUND EQUITY		816,443.95	0.00	473,975.43	1,290,419.38
TOTAL LIABILITIES AND FUND EQUITY		1,688,117.71	239,149.73	768,027.30	2,216,995.28

Lake Bluff Public Library

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DATE: 10/04/2013  
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-- VILLAGE OF LAKE BLUFF --  
 DETAILED BALANCE SHEET

PAGE: 4  
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FUND: LIBRARY BLG RENOVATION FUND  
 FOR 5 PERIODS ENDING SEPTEMBER 30, 2013

ACCOUNT #	DESCRIPTION	BALANCE 05/01/13	NET DEBITS	NET CREDITS	BALANCE 09/30/13
<b>ASSETS</b>					
TOTAL ASSETS		0.00	0.00	0.00	0.00
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
---	UNDEFINED CODE ---				
81-00-100-10000	INTERFUND ACCT	290,418.85	0.00	0.00	290,418.85
TOTAL --- UNDEFINED CODE ---		290,418.85	0.00	0.00	290,418.85
---	UNDEFINED CODE ---				
81-20-102-20000	ACCOUNTS PAYABLE	0.00	0.00	1,749.33	1,749.33
TOTAL --- UNDEFINED CODE ---		0.00	0.00	1,749.33	1,749.33
TOTAL LIABILITIES		290,418.85	0.00	1,749.33	292,168.18
<b>FUND EQUITY</b>					
---	UNDEFINED CODE ---				
81-30-100-53100	RESERVED FOR CAPITAL	(290,418.85)	0.00	0.00	(290,418.85)
TOTAL --- UNDEFINED CODE ---		(290,418.85)	0.00	0.00	(290,418.85)
	FUND SURPLUS (DEFICIT)	0.00	1,749.33	0.00	(1,749.33)
TOTAL FUND EQUITY		(290,418.85)	1,749.33	0.00	(292,168.18)
TOTAL LIABILITIES AND FUND EQUITY		0.00	1,749.33	1,749.33	0.00

DATE: 10/04/2013  
 TIME: 15:38:20  
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Lake Bluff Public Library

-- VILLAGE OF LAKE BLUFF --  
 DETAILED BALANCE SHEET

65  
 PAGE: 5  
 F-YR: 14

FUND: LIBRARY OPERATING GRANTS FUND  
 FOR 5 PERIODS ENDING SEPTEMBER 30, 2013

ACCOUNT #	DESCRIPTION	BALANCE 05/01/13	NET DEBITS	NET CREDITS	BALANCE 09/30/13
<b>ASSETS</b>					
<b>CASH &amp; INVESTMENTS</b>					
82-10-101-12000	LIBRARY BIRD MEMORIAL SAVINGS	0.00	0.00	0.00	0.00
<b>TOTAL CASH &amp; INVESTMENTS</b>		0.00	0.00	0.00	0.00
<b>TOTAL ASSETS</b>		0.00	0.00	0.00	0.00
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>INTERFUND CLEARING ACCOUNT</b>					
82-00-100-10000	DUE TO/FROM LIBRARY FUND	8,045.73	0.00	0.00	8,045.73
<b>TOTAL INTERFUND CLEARING ACCOUNT</b>		8,045.73	0.00	0.00	8,045.73
<b>PAYABLES</b>					
82-20-102-20000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
<b>TOTAL PAYABLES</b>		0.00	0.00	0.00	0.00
<b>TOTAL LIABILITIES</b>		8,045.73	0.00	0.00	8,045.73
<b>FUND EQUITY</b>					
<b>EQUITY SECTION</b>					
82-30-100-53000	UNRESERVED FUND BALANCE	(8,045.73)	0.00	0.00	(8,045.73)
<b>TOTAL EQUITY SECTION</b>		(8,045.73)	0.00	0.00	(8,045.73)
<b>TOTAL FUND EQUITY</b>		(8,045.73)	0.00	0.00	(8,045.73)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0.00	0.00	0.00	0.00

Lake Bluff Public Library

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-- VILLAGE OF LAKE BLUFF --  
 DETAILED BALANCE SHEET

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FUND: LIBRARY SPECIAL GRANT FUND  
 FOR 5 PERIODS ENDING SEPTEMBER 30, 2013

ACCOUNT #	DESCRIPTION	BALANCE 05/01/13	NET DEBITS	NET CREDITS	BALANCE 09/30/13
<b>ASSETS</b>					
INTERFUND CLEARING ACCOUNT					
83-00-100-10000	LIBRARY GRANT FUND DUE TO/FROM	12,381.07	0.00	0.00	12,381.07
TOTAL INTERFUND CLEARING ACCOUNT		12,381.07	0.00	0.00	12,381.07
CASH & INVESTMENTS					
83-10-101-15110	ILLINOIS FUND - GRANT ACCOUNT	0.00	0.00	0.00	0.00
TOTAL CASH & INVESTMENTS		0.00	0.00	0.00	0.00
RECEIVABLES					
83-10-201-15000	IL FIRST GRANT/BLDG EXPANSION	0.00	0.00	0.00	0.00
83-10-201-15400	OTHER RECEIVABLES	0.00	0.00	0.00	0.00
TOTAL RECEIVABLES		0.00	0.00	0.00	0.00
TOTAL ASSETS		12,381.07	0.00	0.00	12,381.07
<b>LIABILITIES AND FUND EQUITY</b>					
LIABILITIES					
LIABILITIES					
83-20-102-20000	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
TOTAL LIABILITIES		0.00	0.00	0.00	0.00
TOTAL LIABILITIES		0.00	0.00	0.00	0.00
FUND EQUITY					
FUND BALANCE					
83-30-100-53150	LIBRARY GRANT FUND RESERVED	12,381.07	0.00	0.00	12,381.07
TOTAL FUND BALANCE		12,381.07	0.00	0.00	12,381.07
TOTAL FUND EQUITY		12,381.07	0.00	0.00	12,381.07
TOTAL LIABILITIES AND FUND EQUITY		12,381.07	0.00	0.00	12,381.07



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-- VILLAGE OF LAKE BLUFF --  
 DETAILED REVENUE & EXPENSE REPORT  
 ACTUAL VS. PRIOR VS. BUDGET  
 FOR 5 PERIODS ENDING SEPTEMBER 30, 2013

PAGE: 1  
 F-YR: 14

FUND: LAKE BLUFF PUBLIC LIBRARY  
 DEPT: REVENUES

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	PRIOR YEAR-MONTH ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	PRIOR YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	USED
<b>PROPERTY TAXES</b>							
80-40-103-10000	LIBRARY PROPERTY TAX	369,216.30	349,592.21	829,943.37	778,383.80	833,508.00	99.5%
<b>TOTAL REVENUES: PROPERTY TAXES</b>		<b>369,216.30</b>	<b>349,592.21</b>	<b>829,943.37</b>	<b>778,383.80</b>	<b>833,508.00</b>	<b>99.5%</b>
<b>SERVICES &amp; FEES</b>							
80-40-403-48300	PHOTO-COPY CHARGES	174.30	216.40	1,081.90	888.01	1,700.00	63.6%
80-40-403-48500	NON-RESIDENT FEES	426.65	831.20	3,774.24	3,135.43	6,000.00	62.9%
<b>TOTAL REVENUES: SERVICES &amp; FEES</b>		<b>600.95</b>	<b>1,047.60</b>	<b>4,856.14</b>	<b>4,023.44</b>	<b>7,700.00</b>	<b>63.0%</b>
<b>FINES</b>							
80-40-503-65000	RENTAL FINES	1,013.44	1,524.46	6,129.05	5,655.34	12,000.00	51.0%
<b>TOTAL REVENUES: FINES</b>		<b>1,013.44</b>	<b>1,524.46</b>	<b>6,129.05</b>	<b>5,655.34</b>	<b>12,000.00</b>	<b>51.0%</b>
<b>MISCELLANEOUS</b>							
80-40-603-73000	PER CAPITA GRANTS	0.00	0.00	5,880.21	0.00	0.00	100.0%
80-40-603-73100	"WEED AND FEED" GRANT	0.00	0.00	0.00	0.00	0.00	0.0%
80-40-603-73200	ILLINOIS FIRST GRANT	0.00	0.00	0.00	0.00	0.00	0.0%
80-40-603-73400	MISCELLANEOUS GRANTS RECEIVED	0.00	0.00	0.00	0.00	0.00	0.0%
80-40-603-73500	HVAC GRANT	0.00	0.00	0.00	0.00	0.00	0.0%
80-40-603-73600	SHAKESPEARE GRANT	0.00	0.00	0.00	0.00	0.00	0.0%
80-40-603-73700	VILLAGE CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.0%
80-40-603-73800	VLIET OPERATING COST CONTRIB	0.00	0.00	0.00	0.00	7,800.00	0.0%
80-40-603-75000	INTEREST EARNINGS	25.99	79.01	700.00	0.00	0.00	100.0%
80-40-603-78000	DONATIONS/CONTRIBUTIONS	3.86	6.05	128.63	308.71	500.00	25.7%
80-40-603-78001	RESTRICTED DONATIONS	0.00	2,003.00	99.14	25.96	0.00	100.0%
80-40-603-78002	VCLA EQUITY DONATION	0.00	0.00	425.00	2,073.79	0.00	100.0%
80-40-603-78200	TECH-4-U DONATIONS	0.00	0.00	0.00	0.00	0.00	0.0%
80-40-603-78500	NAPERVILLE (IMPACT) FEE	0.00	0.00	0.00	0.00	0.00	0.0%
80-40-603-89000	MISCELLANEOUS INCOME	92.10	94.48	0.00	0.00	0.00	0.0%
<b>TOTAL REVENUES: MISCELLANEOUS</b>		<b>121.95</b>	<b>2,182.54</b>	<b>2,884.55</b>	<b>844.18</b>	<b>3,000.00</b>	<b>96.1%</b>
<b>TOTAL REVENUES: REVENUES</b>		<b>370,952.64</b>	<b>354,346.81</b>	<b>10,117.53</b>	<b>3,252.64</b>	<b>11,300.00</b>	<b>89.5%</b>
<b>TOTAL FUND REVENUES</b>		<b>370,952.64</b>	<b>354,346.81</b>	<b>851,046.09</b>	<b>791,315.22</b>	<b>864,508.00</b>	<b>98.4%</b>

Lake Bluff Public Library

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-- VILLAGE OF LAKE BLUFF --  
 DETAILED REVENUE & EXPENSE REPORT  
 ACTUAL VS. PRIOR VS. BUDGET  
 FOR 5 PERIODS ENDING SEPTEMBER 30, 2013

PAGE: 2  
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FUND: LAKE BLUFF PUBLIC LIBRARY  
 DEPT: LIBRARY ADMINISTRATION

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	PRIOR YEAR-MONTH ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	PRIOR YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	USED
LIBRARY SERVICES							
80-60-001-40000	LIBRARIAN SALARIES	18,012.34	17,082.64	88,704.03	85,289.81	217,000.00	40.8%
80-60-001-40050	STAFF SALARIES	15,774.16	13,696.92	82,895.99	68,236.60	201,000.00	41.2%
80-60-001-40060	SALARY SURVEY ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.0%
80-60-001-40200	SEASONAL STAFF SALARIES	0.00	0.00	0.00	0.00	0.00	0.0%
80-60-001-40400	MEDICAL INSURANCE	3,462.55	3,176.38	16,101.35	13,561.90	50,000.00	32.2%
80-60-001-40750	PROFESSIONAL INSURANCE & BONDS	0.00	0.00	0.00	0.00	0.00	0.0%
80-60-001-40900	OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	500.00	0.0%
80-60-001-40950	EMPLOYER IMRF	3,168.94	2,999.79	16,035.46	14,948.75	40,000.00	40.0%
80-60-001-40951	EMPLOYER FICA TAX	2,532.60	2,305.38	12,873.19	11,498.44	32,000.00	40.2%
80-60-001-41000	BUILDING MAINTENANCE	1,395.50	958.42	13,997.86	11,960.77	28,000.00	49.9%
80-60-001-41020	ELEVATOR MAINTENANCE	0.00	188.19	536.60	709.14	2,250.00	23.8%
80-60-001-41050	GROUPS MAINTENANCE	564.00	480.00	3,588.85	3,422.47	10,000.00	35.8%
80-60-001-41200	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.0%
80-60-001-41300	COMPUTER SERVICES	0.00	0.00	0.00	0.00	0.00	0.0%
80-60-001-41303	COPIER MAINTENANCE/SUPPLIES	1,074.94	1,513.33	2,761.62	2,878.71	4,500.00	61.3%
80-60-001-41304	OTHER PROFESSIONAL SERVICES	25.00	0.00	50.00	0.00	5,000.00	1.0%
80-60-001-41305	COMPUTER SERVICES	2,710.00	2,510.00	8,459.71	12,725.00	28,000.00	30.2%
80-60-001-41350	LEGAL SERVICES	0.00	450.00	1,170.00	2,867.19	2,500.00	46.8%
80-60-001-42400	PROFESSIONAL DEVELOPMENT	490.00	454.00	1,843.00	1,646.00	3,000.00	61.4%
80-60-001-42440	DUES	100.00	0.00	295.00	312.13	2,500.00	11.8%
80-60-001-43230	UTILITIES	460.90	534.92	3,171.25	2,374.45	6,500.00	48.7%
80-60-001-43300	POSTAGE	151.38	120.56	1,030.09	1,349.74	4,000.00	25.7%
80-60-001-43400	PRINTING/E-NEWSLETTER	0.00	265.34	3,543.80	3,630.48	8,000.00	44.2%
80-60-001-43550	OFFICE SUPPLIES	254.68	277.49	2,121.25	2,318.04	6,000.00	35.3%
80-60-001-43570	OPERATING SUPPLIES	0.00	0.00	0.00	52.98	0.00	0.0%
80-60-001-43660	BUILDING & GROUNDS SUPPLIES	0.00	11.81	622.10	544.14	2,500.00	24.8%
80-60-001-43670	TECHNICAL SERVICES SUPPLIES	164.64	511.79	1,877.64	1,651.21	5,500.00	34.1%
80-60-001-43700	HOSPITALITY PROGRAM SUPPLIES	55.87	139.38	112.94	533.82	1,000.00	11.2%
80-60-001-43710	ADULT PROGRAM SUPPLIES	(152.38)	200.00	2,411.57	1,559.95	4,000.00	60.2%
80-60-001-43720	JUVENILE PROGRAM SUPPLIES	1,017.19	198.77	4,748.71	3,766.77	7,000.00	67.8%
80-60-001-44800	PER CAPITA GRANT	0.00	0.00	3,578.05	0.00	0.00	-100.0%
80-60-001-44850	ROSSI GRANT	0.00	0.00	0.00	0.00	0.00	0.0%
80-60-001-44870	PROGRAM EXPENSES	0.00	0.00	0.00	0.00	0.00	0.0%
80-60-001-44900	"WEED AND FEED" GRANT	0.00	0.00	0.00	0.00	0.00	0.0%
80-60-001-44901	PATTI MANNELLY MEMORIAL GRANT	0.00	0.00	0.00	0.00	0.00	0.0%
80-60-001-45000	ADULT NON-FICTION BOOKS	2,578.72	1,303.93	6,774.32	8,765.25	18,000.00	37.6%
80-60-001-45100	ADULT FICTION BOOKS	1,191.21	1,266.05	5,952.90	6,627.73	15,000.00	39.6%
80-60-001-45110	ADULT LARGE PRINT MATERIAL	0.00	0.00	245.84	228.77	1,000.00	24.5%
80-60-001-45200	ADULT AUDIO VISUAL MATERIAL	1,021.16	1,916.52	5,010.59	6,298.43	14,000.00	35.7%
80-60-001-45220	ADULT REFERENCE/E-REFER	2,834.40	0.00	6,797.40	7,557.81	18,000.00	37.7%
80-60-001-45300	ADULT REFERENCE MATERIAL	0.00	0.00	0.00	0.00	0.00	0.0%
80-60-001-45400	JUVENILE NON-FICTION	35.54	617.92	6,657.98	1,270.34	7,000.00	95.1%
80-60-001-45410	PICTURE BOOKS, READERS	(13.46)	741.07	2,609.75	2,387.30	6,000.00	43.4%
80-60-001-45420	JUVENILE FICTION	92.20	642.21	3,374.48	3,277.50	8,500.00	39.6%

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-- VILLAGE OF LAKE BLUFF --  
 DETAILED REVENUE & EXPENSE REPORT  
 ACTUAL VS. PRIOR VS. BUDGET  
 FOR 5 PERIODS ENDING SEPTEMBER 30, 2013

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FUND: LAKE BLUFF PUBLIC LIBRARY  
 DEPT: LIBRARY ADMINISTRATION

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	PRIOR YEAR-MONTH ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	PRIOR YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	USED
LIBRARY SERVICES							
80-60-001-45430	JUVENILE AUDIO-VISUAL	912.22	99.03	1,572.26	852.79	3,750.00	41.9%
80-60-001-45440	JUVENILE REFERENCE	0.00	0.00	0.00	0.00	0.00	0.0%
80-60-001-45450	TEEN BOOKS	381.55	218.63	1,130.15	944.40	2,750.00	41.0%
80-60-001-45460	E-BOOKS	809.36	1,109.68	2,960.58	1,966.51	8,000.00	37.0%
80-60-001-45470	GRAPHIC NOVELS	0.00	14.12	145.79	113.94	500.00	29.1%
80-60-001-45500	PERIODICALS	0.00	0.00	4,401.61	4,605.59	7,500.00	58.6%
80-60-001-45510	VIDEO GAMES	378.66	436.97	1,148.82	1,131.04	2,750.00	41.7%
80-60-001-45600	PATRON & STAFF SOFTWARE	9.95	0.00	648.75	3,028.00	4,500.00	14.4%
80-60-001-45610	LIBRARY AUTOMATION SOFTWARE	33,000.00	0.00	46,053.00	6,131.17	14,000.00	328.9%
80-60-001-45700	BRANCH MATERIALS	0.00	0.00	0.00	0.00	0.00	0.0%
80-60-001-45900	MINOR EQUIPMENT	0.00	0.00	0.00	550.02	0.00	0.0%
80-60-001-46000	MISCELLANEOUS EXPENSES	112.58	(129.56)	854.48	483.39	2,000.00	42.7%
80-60-001-48001	EXPENSES FR RESTRICTED DONATIO	0.00	11.97	257.80	82.76	0.00	-100.0%
80-60-001-49000	LIBRARY FURNISHINGS	0.00	0.00	746.16	145.10	2,508.00	29.7%
80-60-001-49100	BUILDING IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.0%
80-60-001-49120	EXT BUILDING IMPROVEMENTS	4,365.00	0.00	4,365.00	0.00	13,000.00	33.5%
80-60-001-49350	COMPUTER EQUIPMENT	(110.59)	0.00	1,552.22	532.79	125,000.00	1.2%
80-60-001-49351	TECH-4-U AUTOMATION	0.00	0.00	0.00	0.00	0.00	0.0%
80-60-001-49400	OTHER EQUIPMENT	0.00	25.92	0.00	1,534.81	2,000.00	0.0%
80-60-001-50000	CONTINGENCY	1,280.72	500.00	1,280.72	1,294.63	18,000.00	7.1%
TOTAL EXPENSES: LIBRARY SERVICES		100,141.53	56,849.57	377,070.66	307,648.56	964,508.00	39.0%
TOTAL EXPENSES: LIBRARY ADMINISTRATION		100,141.53	56,849.57	377,070.66	307,648.56	964,508.00	39.0%
TOTAL FUND EXPENSES		100,141.53	56,849.57	377,070.66	307,648.56	964,508.00	39.0%

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-- VILLAGE OF LAKE BLUFF --  
 DETAILED REVENUE & EXPENSE REPORT  
 ACTUAL VS. PRIOR VS. BUDGET  
 FOR 5 PERIODS ENDING SEPTEMBER 30, 2013

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FUND: LIBRARY BLG RENOVATION FUND  
 DEPT: --- UNDEFINED CODE ---

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	PRIOR YEAR-MONTH ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	PRIOR YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	USED
----- UNDEFINED CODE -----							
81-60-001-49000	LIBRARY FURNISHINGS	0.00	0.00	0.00	2,800.00	0.00	0.0%
81-60-001-49100	BUILDING IMPROVEMENTS	1,749.33	0.00	1,749.33	0.00	0.00	-100.0%
-----							
TOTAL EXPENSES: --- UNDEFINED CODE ---		1,749.33	0.00	1,749.33	2,800.00	0.00	-100.0%
TOTAL EXPENSES: --- UNDEFINED CODE ---		1,749.33	0.00	1,749.33	2,800.00	0.00	-100.0%
TOTAL FUND EXPENSES		101,890.86	56,849.57	378,819.99	310,448.56	964,508.00	39.2%

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-- VILLAGE OF LAKE BLUFF --  
 DETAILED REVENUE & EXPENSE REPORT  
 ACTUAL VS. PRIOR VS. BUDGET  
 FOR 5 PERIODS ENDING SEPTEMBER 30, 2013

PAGE: 5  
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FUND: LIBRARY OPERATING GRANTS FUND  
 DEPT: BIR MEMORIAL FUND REVENUES

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	PRIOR YEAR-MONTH ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	PRIOR YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	USED
-----							
MISCELLANEOUS							
82-40-603-53000	BIRD MEMORIAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.0%
82-40-603-73000	STATE PER CAPITA GRANT	0.00	0.00	0.00	0.00	0.00	0.0%
82-40-603-73400	MISCELLANEOUS GRANT	0.00	0.00	0.00	0.00	5,868.00	0.0%
82-40-603-75000	INTEREST EARNINGS	0.00	0.00	0.00	0.00	15,000.00	0.0%
82-40-603-78000	UNRESTRICTED DONATIONS/CONTRIB	0.00	0.00	0.00	0.46	0.00	0.0%
82-40-603-78100	RESTRICTED DONATIONS/CONTRIB	0.00	0.00	0.00	0.00	5,000.00	0.0%
82-40-603-78200	TECH-4-U DONATIONS	0.00	0.00	0.00	0.00	15,000.00	0.0%
-----							
TOTAL REVENUES: MISCELLANEOUS		0.00	0.00	0.00	0.46	40,868.00	0.0%
TOTAL REVENUES: BIR MEMORIAL FUND REVENUES		0.00	0.00	0.00	0.46	40,868.00	0.0%
TOTAL FUND REVENUES		370,952.64	354,346.81	851,046.09	791,315.68	905,376.00	93.9%

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-- VILLAGE OF LAKE BLUFF --  
 DETAILED REVENUE & EXPENSE REPORT  
 ACTUAL VS. PRIOR VS. BUDGET  
 FOR 5 PERIODS ENDING SEPTEMBER 30, 2013

PAGE: 6  
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FUND: LIBRARY OPERATING GRANTS FUND  
 DEPT: BIRD MEMORIAL EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	PRIOR YEAR-MONTH ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	PRIOR YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	USED
--- UNDEFINED CODE ---							
82-60-001-44800	PER CAPITAL GRANT EXPENDITURES	0.00	0.00	0.00	3,057.38	5,868.00	0.0%
82-60-001-44825	MISC. GRANT EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.0%
82-60-001-44901	PATTI MANNELLY MEMORIAL EXPEND	0.00	0.00	0.00	0.00	0.00	0.0%
82-60-001-49000	BIRD MEMORIAL - CHILDRENS LIBR	0.00	0.00	0.00	158.10	0.00	0.0%
82-60-001-49350	TECH-4-U AUTOMATION EXPENDITUR	0.00	0.00	0.00	0.00	0.00	0.0%
82-60-001-49600	HVAC SYSTEM	0.00	0.00	0.00	0.00	0.00	0.0%
82-60-001-99999	USE OF DONATIONS/TEMPORARY EXP	0.00	0.00	0.00	0.00	20,000.00	0.0%
TOTAL EXPENSES: --- UNDEFINED CODE ---		0.00	0.00	0.00	3,215.48	25,868.00	0.0%
CONTRACTUAL & COMMODITIES							
82-60-002-43570	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.0%
82-60-002-45000	BIRD MEMORIAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENSES: CONTRACTUAL & COMMODITIES		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENSES: BIRD MEMORIAL EXPENDITURES		0.00	0.00	0.00	3,215.48	25,868.00	0.0%
TOTAL FUND EXPENSES		101,890.86	56,849.57	378,819.99	313,664.04	990,376.00	38.2%

DATE: 10/04/2013  
 TIME: 15:46:47  
 ID: GL470006.WOW

-- VILLAGE OF LAKE BLUFF --  
 DETAILED REVENUE & EXPENSE REPORT  
 ACTUAL VS. PRIOR VS. BUDGET  
 FOR 5 PERIODS ENDING SEPTEMBER 30, 2013

FUND: LIBRARY SPECIAL GRANT FUND  
 DEPT: LIBRARY GRANT FUND REVENUES

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	PRIOR YEAR-MONTH ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	PRIOR YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	USED
-----							
MISCELLANEOUS							
83-40-603-73000	IL FIRST GRANT/BLDG EXPANSION	0.00	0.00	0.00	0.00	0.00	0.0%
83-40-603-75000	INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00	0.0%
-----							
TOTAL REVENUES: MISCELLANEOUS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES: LIBRARY GRANT FUND REVENUES		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FUND REVENUES		370,952.64	354,346.81	851,046.09	791,315.68	905,376.00	93.9%

Lake Bluff Public Library

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DATE: 10/04/2013  
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-- VILLAGE OF LAKE BLUFF --  
 DETAILED REVENUE & EXPENSE REPORT  
 ACTUAL VS. PRIOR VS. BUDGET  
 FOR 5 PERIODS ENDING SEPTEMBER 30, 2013

PAGE: 8  
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FUND: LIBRARY SPECIAL GRANT FUND  
 DEPT: LIBRARY ADMINISTRATION

ACCOUNT NUMBER	DESCRIPTION	SEPTEMBER ACTUAL	PRIOR YEAR-MONTH ACTUAL	FISCAL YEAR-TO-DATE ACTUAL	PRIOR YEAR-TO-DATE ACTUAL	FISCAL YEAR BUDGET	USED
<b>EXPENDITURES</b>							
83-60-001-49100	IL FIRST GRANT/BLDG EXPANSION	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENSES: EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENSES: LIBRARY ADMINISTRATION		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FUND EXPENSES		101,890.86	56,849.57	378,819.99	313,664.04	990,376.00	38.2%



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-- VILLAGE OF LAKE BLUFF --  
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CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM # DESCRIPTION	CHECK DATE	ACCOUNT #	ITEM AMT
11314	9APPLEBO	APPLE BOOKS		09/20/13		
	98253	09/06/13	01 JUVENILE NON-FICTION BOOKS		80-60-001-45400	35.54
					INVOICE TOTAL:	35.54 *
					CHECK TOTAL:	35.54
11315	9AT&T	AT & T		09/20/13		
	847-234254009	09/07/13	01 LCL PH SRVC:8/8-9/7/13		80-60-001-43230	306.05
					INVOICE TOTAL:	306.05 *
					CHECK TOTAL:	306.05
11316	9COMCAST	COMCAST CABLE		09/20/13		
	COM091213	09/12/13	01 INTERNET SRVC:9/19-10/18/13		80-60-001-43230	154.85
					INVOICE TOTAL:	154.85 *
					CHECK TOTAL:	154.85
11317	9CEPAVAL	VALERIE CEPA		09/20/13		
	CEP092013	09/20/13	01 HOSPITALITY		80-60-001-43700	55.87
					INVOICE TOTAL:	55.87 *
					CHECK TOTAL:	55.87
11318	9OSADACL	CLAIRE OSADA		09/20/13		
	OSA092013	09/20/13	01 POSTAGE STAMPS		80-60-001-43300	46.00
					INVOICE TOTAL:	46.00 *
					CHECK TOTAL:	46.00
11319	9WENDTM	WENDT MAINTENANCE INC.		09/20/13		
	WEN09012013	09/01/13	01 GROUNDS MAINTENANCE:SEPT 2013		80-60-001-41050	480.00
			02 REMOVED MAGNOLIA TREE		80-60-001-41050	84.00
					INVOICE TOTAL:	564.00 *
					CHECK TOTAL:	564.00
11320	9INGRAM	INGRAM LIBRARY SERVICES		09/20/13		
	73595852	08/29/13	01 ADULT FICTION BOOKS		80-60-001-45100	29.89
					INVOICE TOTAL:	29.89 *

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-- VILLAGE OF LAKE BLUFF --  
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CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM # DESCRIPTION	CHECK DATE	ACCOUNT #	ITEM AMT
11320	9INGRAM	INGRAM LIBRARY SERVICES		09/20/13		
	73595853	08/29/13	01 ADULT FICTION BOOKS		80-60-001-45100	32.72
					INVOICE TOTAL:	32.72 *
	73595854	08/29/13	01 ADULT FICTION BOOKS		80-60-001-45100	15.81
					INVOICE TOTAL:	15.81 *
	73595855	08/29/13	01 ADULT FICTION BOOKS		80-60-001-45100	31.64
					INVOICE TOTAL:	31.64 *
	73595856	08/29/13	01 ADULT FICTION BOOKS		80-60-001-45100	15.25
					INVOICE TOTAL:	15.25 *
	73595857	08/29/13	01 ADULT NON-FICTION BOOKS		80-60-001-45000	173.88
					INVOICE TOTAL:	173.88 *
	73595858	08/29/13	01 ADULT NON-FICTION BOOKS		80-60-001-45000	16.94
					INVOICE TOTAL:	16.94 *
	73595859	08/29/13	01 TEEN BOOKS		80-60-001-45450	223.17
					INVOICE TOTAL:	223.17 *
	73652691	08/30/13	01 ADULT NON-FICTION BOOKS		80-60-001-45000	32.09
					INVOICE TOTAL:	32.09 *
	73697245	09/01/13	01 ADULT NON-FICTION BOOKS		80-60-001-45000	10.17
					INVOICE TOTAL:	10.17 *
	73697246	09/01/13	01 TEEN BOOKS		80-60-001-45450	28.05
					INVOICE TOTAL:	28.05 *
	73716417	09/03/13	01 ADULT FICTION BOOKS		80-60-001-45100	32.72
					INVOICE TOTAL:	32.72 *
	73716418	09/03/13	01 ADULT FICTION BOOKS		80-60-001-45100	43.50
					INVOICE TOTAL:	43.50 *
	73716419	09/03/13	01 ADULT NON-FICTION BOOKS		80-60-001-45000	13.77
					INVOICE TOTAL:	13.77 *
	73716420	09/03/13	01 ADULT NON-FICTION BOOKS		80-60-001-45000	31.05
					INVOICE TOTAL:	31.05 *
	73716421	09/03/13	01 ADULT NON-FICTION BOOKS		80-60-001-45000	67.75
					INVOICE TOTAL:	67.75 *
	73716422	09/03/13	01 ADULT NON-FICTION BOOKS		80-60-001-45000	15.26
					INVOICE TOTAL:	15.26 *

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Lake Bluff Public Library

-- VILLAGE OF LAKE BLUFF --  
MANUAL CHECK REGISTER

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CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM # DESCRIPTION	CHECK DATE	ACCOUNT #	ITEM AMT
11320	9INGRAM	INGRAM LIBRARY SERVICES		09/20/13		
	73818192	09/05/13	01 ADULT FICTION BOOKS		80-60-001-45100	15.25
					INVOICE TOTAL:	15.25 *
	73818193	09/05/13	01 TEEN BOOKS		80-60-001-45450	10.16
					INVOICE TOTAL:	10.16 *
	73818194	09/05/13	01 ADULT NON-FICTION BOOKS		80-60-001-45000	65.52
					INVOICE TOTAL:	65.52 *
	73818195	09/05/13	01 ADULT NON-FICTION BOOKS		80-60-001-45000	16.95
					INVOICE TOTAL:	16.95 *
	73861021	09/06/13	01 ADULT NON-FICTION BOOKS		80-60-001-45000	14.10
					INVOICE TOTAL:	14.10 *
	73861022	09/06/13	01 ADULT NON-FICTION BOOKS		80-60-001-45000	28.81
					INVOICE TOTAL:	28.81 *
	73905386	09/09/13	01 ADULT FICTION BOOKS		80-60-001-45100	31.02
					INVOICE TOTAL:	31.02 *
	73905387	09/09/13	01 ADULT FICTION BOOKS		80-60-001-45100	29.38
					INVOICE TOTAL:	29.38 *
	73905388	09/09/13	01 ADULT NON-FICTION BOOKS		80-60-001-45000	28.31
					INVOICE TOTAL:	28.31 *
	73905389	09/09/13	01 ADULT NON-FICTION BOOKS		80-60-001-45000	382.54
					INVOICE TOTAL:	382.54 *
	73905390	09/09/13	01 ADULT FICTION BOOKS		80-60-001-45100	667.73
					INVOICE TOTAL:	667.73 *
	73932682	09/10/13	01 ADULT NON-FICTION BOOKS		80-60-001-45000	10.14
					INVOICE TOTAL:	10.14 *
	73932683	09/10/13	01 ADULT NON-FICTION BOOKS		80-60-001-45000	14.69
					INVOICE TOTAL:	14.69 *
	73932684	09/10/13	01 ADULT NON-FICTION BOOKS		80-60-001-45000	107.62
					INVOICE TOTAL:	107.62 *
	73943094	09/10/13	01 ADULT NON-FICTION BOOKS		80-60-001-45000	14.68
					INVOICE TOTAL:	14.68 *
	73943095	09/10/13	01 ADULT FICTION BOOKS		80-60-001-45100	18.91
					INVOICE TOTAL:	18.91 *

CHECK TOTAL:

Lake Bluff Public Library

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TOTAL AMOUNT PAID:

3,431.78

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CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT	
11322	9AMAZONA	VOIDED---LEADER CHECK						
		008493268697	08/14/13	01	CREDIT-ADULT AUDIO VISUAL	80-60-001-45200	-11.97	
						INVOICE TOTAL:	-11.97 *	
		008494352562	08/10/13	01	ADULT AUDIO VISUAL MATERIAL	80-60-001-45200	181.33	
						INVOICE TOTAL:	181.33 *	
		008494484312	08/16/13	01	CREDIT-ADULT AUDIO VISUAL	80-60-001-45200	-1.00	
						INVOICE TOTAL:	-1.00 *	
		008496384239	08/17/13	01	CREDIT-ADULT AUDIO VISUAL	80-60-001-45200	-0.97	
						INVOICE TOTAL:	-0.97 *	
		008498552735	08/15/13	01	CREDIT-ADULT AUDIO VISUAL	80-60-001-45200	-1.97	
						INVOICE TOTAL:	-1.97 *	
		031102897572	08/22/13	01	ADULT AUDIO VISUAL MATERIAL	80-60-001-45200	42.49	
						INVOICE TOTAL:	42.49 *	
		031104130049	08/27/13	01	ADULT AUDIO VISUAL MATERIAL	80-60-001-45200	158.85	
						INVOICE TOTAL:	158.85 *	
		032988774308	08/10/13	01	ADULT NON-FICTION	80-60-001-45000	35.04	
						INVOICE TOTAL:	35.04 *	
		039600781546	08/17/13	01	ADULT NON-FICTION	80-60-001-45000	77.19	
						INVOICE TOTAL:	77.19 *	
		039600848517	08/19/13	01	ADULT NON-FICTION	80-60-001-45000	110.54	
						INVOICE TOTAL:	110.54 *	
		039605049505	09/09/13	01	ADULT NON-FICTION	80-60-001-45000	14.97	
						INVOICE TOTAL:	14.97 *	
		039609042146	08/17/13	01	ADULT NON-FICTION	80-60-001-45000	35.52	
						INVOICE TOTAL:	35.52 *	

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CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT
11322	9AMAZONA	VOIDED---LEADER CHECK					
		039609626339	08/17/13	01	ADULT NON-FICTION	80-60-001-45000	54.72
						INVOICE TOTAL:	54.72 *
		048342388257	09/05/13	01	CREDIT-ADULT AUDIO VISUAL	80-60-001-45200	-0.03
						INVOICE TOTAL:	-0.03 *
		048343855538	09/03/13	01	ADULT AUDIO VISUAL MATERIAL	80-60-001-45200	14.88
						INVOICE TOTAL:	14.88 *
		0483456597211	08/31/13	01	ADULT AUDIO VISUAL MATERIAL	80-60-001-45200	297.82
						INVOICE TOTAL:	297.82 *
		048346198422	09/07/13	01	CREDIT-ADULT AUDIO VISUAL	80-60-001-45200	-4.87
						INVOICE TOTAL:	-4.87 *
		048346712015	09/05/13	01	ADULT AUDIO VISUAL MATERIAL	80-60-001-45200	13.99
						INVOICE TOTAL:	13.99 *
		048347434630	09/05/13	01	CREDIT-ADULT AUDIO VISUAL	80-60-001-45200	-4.97
						INVOICE TOTAL:	-4.97 *
11323	9AMAZONA	VOIDED---LEADER CHECK					
		048349709173	09/06/13	01	CREDIT-ADULT AUDIO VISUAL	80-60-001-45200	-1.70
						INVOICE TOTAL:	-1.70 *
		04854419530	08/21/13	01	ADULT AUDIO VISUAL MATERIAL	80-60-001-45200	7.98
						INVOICE TOTAL:	7.98 *
		055300817407	09/05/13	01	ADULT AUDIO VISUAL MATERIAL	80-60-001-45200	24.38
						INVOICE TOTAL:	24.38 *
		057813365389	08/21/13	01	ADULT NON-FICTION	80-60-001-45000	11.87
						INVOICE TOTAL:	11.87 *

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-- VILLAGE OF LAKE BLUFF --  
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CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT	
11323	9AMAZONA	VOIDED---LEADER CHECK						
	057814251893		08/15/13	01	ADULT NON-FICTION	80-60-001-45000	58.45	
						INVOICE TOTAL:	58.45 *	
	057819908613		08/16/13	01	ADULT NON-FICTION	80-60-001-45000	37.59	
						INVOICE TOTAL:	37.59 *	
	067870606126		08/23/13	01	ADULT NON-FICTION	80-60-001-45000	8.99	
						INVOICE TOTAL:	8.99 *	
	067870948953		09/05/13	01	ADULT NON-FICTION	80-60-001-45000	6.13	
						INVOICE TOTAL:	6.13 *	
	067871018884		08/28/13	01	ADULT NON-FICTION	80-60-001-45000	14.19	
						INVOICE TOTAL:	14.19 *	
	067871140624		08/23/13	01	ADULT NON-FICTION	80-60-001-45000	21.45	
						INVOICE TOTAL:	21.45 *	
	067871600670		08/24/13	01	ADULT NON-FICTION	80-60-001-45000	30.31	
						INVOICE TOTAL:	30.31 *	
	067874354745		08/26/13	01	ADULT NON-FICTION	80-60-001-45000	132.02	
						INVOICE TOTAL:	132.02 *	
	067875462154		08/24/13	01	ADULT NON-FICTION	80-60-001-45000	15.28	
						INVOICE TOTAL:	15.28 *	
	067876722183		08/31/13	01	ADULT NON-FICTION	80-60-001-45000	11.48	
						INVOICE TOTAL:	11.48 *	
	067879516879		09/07/13	01	ADULT NON-FICTION	80-60-001-45000	11.99	
						INVOICE TOTAL:	11.99 *	
	102836862395		08/13/13	01	CREDIT-ADULT AUDIO VISUAL	80-60-001-45200	-0.02	
						INVOICE TOTAL:	-0.02 *	

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CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT	
11323	9AMAZONA	VOIDED---LEADER CHECK						
		1028368963029	08/10/13	01	CREDIT-ADULT AUDIO VISUAL	80-60-001-45200	-9.97	
						INVOICE TOTAL:	-9.97 *	
		102838846816	08/12/13	01	CREDIT-ADULT AUDIO VISUAL	80-60-001-45200	-11.24	
						INVOICE TOTAL:	-11.24 *	
		102839725064	08/11/13	01	CREDIT-ADULT AUDIO VISUAL	80-60-001-45200	-3.97	
						INVOICE TOTAL:	-3.97 *	
11324	9AMAZONA	AMAZON						
		112571541120	08/26/13	01	ADULT NON-FICTION	80-60-001-45000	84.50	
						INVOICE TOTAL:	84.50 *	
		112575719557	09/04/13	01	ADULT NON-FICTION	80-60-001-45000	19.98	
						INVOICE TOTAL:	19.98 *	
		133959079269	09/09/13	01	ADULT NON-FICTION	80-60-001-45000	97.95	
						INVOICE TOTAL:	97.95 *	
		138290521977	08/20/13	01	ADULT AUDIO VISUAL MATERIAL	80-60-001-45200	290.97	
						INVOICE TOTAL:	290.97 *	
		138292366583	08/22/13	01	CREDIT-ADULT AUDIO VISUAL	80-60-001-45200	-0.09	
						INVOICE TOTAL:	-0.09 *	
		138293882388	08/25/13	01	CREDIT-ADULT AUDIO VISUAL	80-60-001-45200	-14.87	
						INVOICE TOTAL:	-14.87 *	
		138296896614	08/23/13	01	CREDIT-ADULT AUDIO VISUAL	80-60-001-45200	-8.97	
						INVOICE TOTAL:	-8.97 *	
		138296924288	08/21/13	01	CREDIT-ADULT AUDIO VISUAL	80-60-001-45200	-1.89	
						INVOICE TOTAL:	-1.89 *	



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CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT
11324	9AMAZONA	AMAZON					
		138299605745	08/24/13	01	CREDIT-ADULT AUDIO VISUAL	80-60-001-45200	-3.00
						INVOICE TOTAL:	-3.00 *
		24431720013	08/22/13	01	ADULT AUDIO VISUAL MATERIAL	80-60-001-45200	14.99
						INVOICE TOTAL:	14.99 *
						CHECK TOTAL:	
							1,856.34
11325	9ANDERJA	JAMES ANDERSON COMPANY, INC.					
		17763*09252013	09/25/13	01	TOPOGRAPHICAL SURVEY	80-60-001-50000	750.00
						INVOICE TOTAL:	750.00 *
						CHECK TOTAL:	
							750.00
11326	9BKTLENT	BAKER & TAYLOR ENTERTAINMENT					
		0002480708	09/20/13	01	PICTURE BKS, READRS, HOLIDAY BKS	80-60-001-45410	-13.46
						INVOICE TOTAL:	-13.46 *
		2028522808	09/05/13	01	JUVENILE PROGRAM SUPPLIES	80-60-001-43720	614.33
						INVOICE TOTAL:	614.33 *
		2028536706	09/10/13	01	JUVENILE PROGRAM SUPPLIES	80-60-001-43720	11.34
						INVOICE TOTAL:	11.34 *
		2028546206	09/10/13	01	JUVENILE FICTION, PBKS & SERIES	80-60-001-45420	66.98
						INVOICE TOTAL:	66.98 *
		2028567354	09/18/13	01	JUVENILE PROGRAM SUPPLIES	80-60-001-43720	50.71
						INVOICE TOTAL:	50.71 *
		2028592324	09/25/13	01	JUVENILE FICTION, PBKS & SERIES	80-60-001-45420	25.22
						INVOICE TOTAL:	25.22 *

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CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT
11326	9BKTLNT	BAKER & TAYLOR ENTERTAINMENT					
	5012748778		09/03/13	01	ADULT NON-FICTION BOOKS	80-60-001-45000	38.15
						INVOICE TOTAL:	38.15 *
						CHECK TOTAL:	793.27
11327	9COMPVIE	COMPUTER VIEW, INC.					
	25991		09/28/13	01	COMPUTER SERVICES	80-60-001-41305	2,710.00
						INVOICE TOTAL:	2,710.00 *
						CHECK TOTAL:	2,710.00
11328	9DEMCO	DEMCO, INC					
	5086844		09/23/13	01	TECHNICAL SERVICE SUPPLIES	80-60-001-43670	28.33
						INVOICE TOTAL:	28.33 *
	5088742		09/24/13	01	TECHNICAL SERVICE SUPPLIES	80-60-001-43670	146.53
				02	OFFICE SUPPLIES	80-60-001-43550	12.56
				03	PROMOTIONAL DISCOUNT	80-60-001-43670	-50.00
						INVOICE TOTAL:	109.09 *
						CHECK TOTAL:	137.42
11329	9DETHORN	CARLEN DETHORNE					
	DET093013		09/30/13	01	MILEAGE REIMBURSEMENT	80-60-001-46000	74.18
				02	TOLLS REIMBURSEMENT	80-60-001-46000	6.20
						INVOICE TOTAL:	80.38 *
						CHECK TOTAL:	80.38
11330	9FIRSTBA	FIRST BANKCARD					
	CAR09242013		09/24/13	01	OFFICE SUPPLIES	80-60-001-43550	23.64

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CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT
11330	9FIRSTBA	FIRST BANKCARD					
	CAR09242013		09/24/13	02	POSTAGE	80-60-001-43300	7.42
				03	ADULT PROGRAM SUPPLIES	80-60-001-43710	26.37
				04	CONTINGENCY	80-60-001-50000	35.00
				05	CONTINGENCY	80-60-001-50000	1.75
				06	CONTINGENCY	80-60-001-50000	46.00
					INVOICE TOTAL:		140.18 *
					CHECK TOTAL:		140.18
11331	9FIRSTBA	FIRST BANKCARD					
	CDT09242013		09/24/13	01	ADULT PROGRAM SUPPLIES	80-60-001-43710	21.25
				02	VIDEO GAMES	80-60-001-45510	378.66
					INVOICE TOTAL:		399.91 *
					CHECK TOTAL:		399.91
11332	9FIRSTBA	FIRST BANKCARD					
	DON09242013		09/24/13	01	JUVENILE AUDIO VISUAL MATERIAL	80-60-001-45430	449.02
				02	JUVENILE PROGRAM SUPPLIES	80-60-001-43720	205.35
				03	CONTINGENCY	80-60-001-50000	88.07
				04	CONTINGENCY	80-60-001-50000	39.00
				05	CONTINGENCY	80-60-001-50000	3.05
				06	CREDIT-JUVENILE AUDIO VISUAL	80-60-001-45430	-3.30
					INVOICE TOTAL:		781.19 *
					CHECK TOTAL:		781.19
11333	9FIRSTBA	FIRST BANKCARD					
	ELI09242013		10/03/13	01	CONTINGENCY	80-60-001-50000	6.32
				02	POSTAGE	80-60-001-43300	5.96
				03	JUVENILE PROGRAM SUPPLIES	80-60-001-43720	65.46

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11333	9FIRSTBA	FIRST BANKCARD					
	ELI09242013		10/03/13	04	CONTINGENCY	80-60-001-50000	-46.00
						INVOICE TOTAL:	31.74 *
						CHECK TOTAL:	31.74
11334	9FIRSTBA	FIRST BANKCARD					
	ERI09242013		09/24/13	01	GATEWAY MONTHLY ACCT.	80-60-001-46000	32.20
				02	WEBSITE FOR ILL	80-60-001-45600	9.95
				03	PROFESSIONAL DEVELOPMENT	80-60-001-42400	490.00
				04	JOB POSTING	80-60-001-41304	25.00
				05	COPIER MAINT/SUPPLIES	80-60-001-41303	69.77
				06	CREDIT-RETURNED SCANNER	80-60-001-49350	-110.59
				07	CONTINGENCY	80-60-001-50000	-6.32
				08	CONTINGENCY	80-60-001-50000	-88.07
						INVOICE TOTAL:	421.94 *
						CHECK TOTAL:	421.94
11335	9FORTUNE	FORTUNE RESTORATION CO.					
	091813-2B		09/25/13	01	EXTERIOR BLDG IMPROVEMENTS	80-60-001-49120	4,365.00
						INVOICE TOTAL:	4,365.00 *
						CHECK TOTAL:	4,365.00
11336	9GALE	GALE/CENGAGE LEARNING					
	50051464		09/01/13	01	ADULT REFERENCE MATERIALS	80-60-001-45220	2,834.40
						INVOICE TOTAL:	2,834.40 *
						CHECK TOTAL:	2,834.40
11337	9GRAMARK	GRAND MARKETING SOLUTIONS					

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CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT
11337	9GRAMARK	GRAND MARKETING SOLUTIONS					
	GC3918		09/17/13	01	CHILDREN/TEEN PROGRAM SUPPLIES	80-60-001-43720	70.00
						INVOICE TOTAL:	70.00 *
						CHECK TOTAL:	70.00
11338	9IMAGESY	IMAGE SYSTEMS & BUSINESS					
	180832		09/25/13	01	PHOTOCOPIER SRVC/REPAIRS	80-60-001-41303	142.56
				02	PHOTOCOPIER SRVC/REPAIRS	80-60-001-41303	82.26
						INVOICE TOTAL:	224.82 *
	180833		09/25/13	01	PHOTOCOPIER SRVC/REPAIRS	80-60-001-41303	172.00
				02	PHOTOCOPIER SRVC/REPAIRS	80-60-001-41303	560.63
						INVOICE TOTAL:	732.63 *
						CHECK TOTAL:	957.45
11339	9INGRAM	VOIDED---LEADER CHECK					
	74007589		09/12/13	01	ADULT FICTION BOOKS	80-60-001-45100	9.59
						INVOICE TOTAL:	9.59 *
	74007590		09/12/13	01	ADULT NON-FICTION BOOKS	80-60-001-45000	14.69
						INVOICE TOTAL:	14.69 *
	74066841		09/16/13	01	CREDIT-ADULT NON-FICTION	80-60-001-45000	-60.39
						INVOICE TOTAL:	-60.39 *
	74072417		09/17/13	01	ADULT FICTION BOOKS	80-60-001-45100	15.79
						INVOICE TOTAL:	15.79 *
	74072418		09/17/13	01	ADULT FICTION BOOKS	80-60-001-45100	31.64
						INVOICE TOTAL:	31.64 *

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11339	9INGRAM	VOIDED---LEADER CHECK						
	74072419		09/17/13	01	ADULT NON-FICTION BOOKS	80-60-001-45000	31.64	
						INVOICE TOTAL:	31.64 *	
	74072420		09/17/13	01	ADULT NON-FICTION BOOKS	80-60-001-45000	110.66	
						INVOICE TOTAL:	110.66 *	
	74072421		09/17/13	01	ADULT FICTION BOOKS	80-60-001-45100	76.59	
						INVOICE TOTAL:	76.59 *	
	74072422		09/17/13	01	ADULT NON-FICTION BOOKS	80-60-001-45000	9.57	
						INVOICE TOTAL:	9.57 *	
	74072423		09/17/13	01	TEEN BOOKS	80-60-001-45450	114.18	
						INVOICE TOTAL:	114.18 *	
	74121936		09/19/13	01	ADULT NON-FICTION BOOKS	80-60-001-45000	46.22	
						INVOICE TOTAL:	46.22 *	
	74121937		09/19/13	01	ADULT NON-FICTION BOOKS	80-60-001-45000	44.91	
						INVOICE TOTAL:	44.91 *	
	74121938		09/19/13	01	ADULT FICTION BOOKS	80-60-001-45100	27.68	
						INVOICE TOTAL:	27.68 *	
	74145092		09/20/13	01	ADULT FICTION BOOKS	80-60-001-45100	31.64	
						INVOICE TOTAL:	31.64 *	
	74145093		09/20/13	01	ADULT NON-FICTION BOOKS	80-60-001-45000	49.66	
						INVOICE TOTAL:	49.66 *	
	74170963		09/23/13	01	ADULT FICTION BOOKS	80-60-001-45100	29.89	
						INVOICE TOTAL:	29.89 *	
	74170964		09/23/13	01	ADULT FICTION BOOKS	80-60-001-45100	30.50	
						INVOICE TOTAL:	30.50 *	

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CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT	
11339	9INGRAM	VOIDED---LEADER CHECK						
	74170965		09/23/13	01	ADULT FICTION BOOKS	80-60-001-45100	28.82	
						INVOICE TOTAL:	28.82 *	
	74170966		09/23/13	01	ADULT FICTION BOOKS	80-60-001-45100	15.23	
						INVOICE TOTAL:	15.23 *	
11340	9INGRAM	INGRAM LIBRARY SERVICES						
	74170967		09/23/13	01	ADULT NON-FICTION BOOKS	80-60-001-45000	9.60	
						INVOICE TOTAL:	9.60 *	
	74170968		09/23/13	01	ADULT NON-FICTION BOOKS	80-60-001-45000	31.05	
						INVOICE TOTAL:	31.05 *	
	74170969		09/23/13	01	ADULT FICTION BOOKS	80-60-001-45100	15.25	
						INVOICE TOTAL:	15.25 *	
	74170970		09/23/13	01	ADULT NON-FICTION BOOKS	80-60-001-45000	61.53	
						INVOICE TOTAL:	61.53 *	
	74170971		09/23/13	01	ADULT NON-FICTION BOOKS	80-60-001-45000	152.95	
						INVOICE TOTAL:	152.95 *	
	74198083		09/24/13	01	TEEN BOOKS	80-60-001-45450	5.99	
						INVOICE TOTAL:	5.99 *	
	74198084		09/24/13	01	ADULT NON-FICTION BOOKS	80-60-001-45000	14.12	
						INVOICE TOTAL:	14.12 *	
	74198085		09/24/13	01	ADULT NON-FICTION BOOKS	80-60-001-45000	14.69	
						INVOICE TOTAL:	14.69 *	
						CHECK TOTAL:	963.69	
11341	9INNINTE	INNOVATIVE INTERFACES, INC.						

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CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT
11341	9INNINTE	INNOVATIVE INTERFACES, INC.					
	0044981-IN		09/16/13	01	LIBRARY AUTOMATION SOFTWARE	80-60-001-45610	33,000.00
						INVOICE TOTAL:	33,000.00 *
						CHECK TOTAL:	33,000.00
11342	9IRELAND	IRELAND HEATING & AIRCONDITION					
	59728		09/13/13	01	INSTALL RETURN DUCT/THERMOSTAT	80-60-001-41000	856.50
						INVOICE TOTAL:	856.50 *
	59809		09/26/13	01	CONTINGENCY	80-60-001-50000	451.92
						INVOICE TOTAL:	451.92 *
						CHECK TOTAL:	1,308.42
11343	9KAMINMI	MICAH KAMIN					
	KAM083113		08/31/13	01	CUSTODIAL SRVC'S 8/31/13	80-60-001-41000	75.00
						INVOICE TOTAL:	75.00 *
						CHECK TOTAL:	75.00
11344	9LACONI	LACONI					
	LAC091813		09/18/13	01	ANN'L DUES:11/1/13-10/31/14	80-60-001-42440	100.00
						INVOICE TOTAL:	100.00 *
						CHECK TOTAL:	100.00
11345	9LB VILL	VILLAGE OF LAKE BLUFF					
	AUG 2013		09/06/13	01	FY14 MEDICAL INS:AUG 13	80-10-301-37100	3,091.02
				02	FY14 DENT'L INS:AUG 13	80-10-301-37100	292.04
				03	FY14 LIFE INS:AUG 13	80-10-301-37100	37.28



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CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT
11345	9LB VILL	VILLAGE OF LAKE BLUFF					
	AUG 2013		09/06/13	04	FY14 IMRF 'EE CONTR:AUG 13	80-10-301-37100	1,184.75
				05	FY14 IMRF EMPLYR CONTR:AUG 13	80-10-301-37100	3,275.13
					INVOICE TOTAL:		7,880.22 *
	JULY 2013		09/06/13	01	FY14 MEDICAL INS:JUL 13	80-10-301-37100	3,091.02
				02	FY14 DENT'L INS:JUL 13	80-10-301-37100	292.04
				03	FY14 LIFE INS:JUL 13	80-10-301-37100	37.28
				04	FY14 IMRF 'EE CONTR:JUL 13	80-10-301-37100	1,138.90
				05	FY14 IMRF EMPLYR CONTR:JUL 13	80-10-301-37100	3,148.43
				06	FY13 VILLAGE CONTRIBUTION	80-10-301-37100	-7,807.40
					INVOICE TOTAL:		-99.73 *
	SEPT 2013		10/02/13	01	FY14 MEDICAL INS:SEPT 13	80-10-301-37100	3,413.87
				02	FY14 DENT'L INS:SEPT 13	80-10-301-37100	292.04
				03	FY14 LIFE INS:SEPT 13	80-10-301-37100	37.28
				04	FY14 IMRF CONTR:SEPT 13	80-10-301-37100	1,146.33
				05	FY14 IMRF EMPLYR CONTR:SEPT 13	80-10-301-37100	3,168.94
					INVOICE TOTAL:		8,058.46 *
					CHECK TOTAL:		15,838.95
11346	9MIDTAPE	MIDWEST TAPE					
	91241474		09/06/13	01	ADULT AUDIO VISUAL MATERIAL	80-60-001-45200	44.99
					INVOICE TOTAL:		44.99 *
					CHECK TOTAL:		44.99
11347	9OVERDRI	OVERDRIVE , INC					
	1018-122549977091713		09/17/13	01	JUVENILE E-BOOKS	80-60-001-45460	19.44
					INVOICE TOTAL:		19.44 *
	1018-122914683091713		09/17/13	01	TEEN E-BOOKS	80-60-001-45460	172.97
					INVOICE TOTAL:		172.97 *

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CHECK #	VENDOR #	INVOICE NUMBER	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	ITEM AMT	
11347	9OVERDRI	OVERDRIVE , INC						
		1018-200435890091613	09/16/13	01	ADULT E-BOOKS	80-60-001-45460	616.95	
							INVOICE TOTAL:	616.95 *
							CHECK TOTAL:	809.36
11348	9RANDOMH	RANDOM HOUSE, INC.						
		1087939187	09/03/13	01	JUVENILE AUDIO VISUAL MATERIAL	80-60-001-45430	327.75	
							INVOICE TOTAL:	327.75 *
		1088066675	09/20/13	01	JUVENILE AUDIO VISUAL MATERIAL	80-60-001-45430	22.50	
							INVOICE TOTAL:	22.50 *
		1088121062	09/23/13	01	JUVENILE AUDIO VISUAL MATERIAL	80-60-001-45430	116.25	
							INVOICE TOTAL:	116.25 *
							CHECK TOTAL:	466.50
11349	9SHREDIT	SHRED-IT USA-CHICAGO						
		9402562645	09/23/13	01	PAPER SHREDDING: 9/23/13	80-60-001-41303	47.72	
							INVOICE TOTAL:	47.72 *
							CHECK TOTAL:	47.72
11350	9STAPLES	STAPLES BUSINESS ADVANTAGE						
		8026810640	08/31/13	01	OFFICE SUPPLIES	80-60-001-43550	15.37	
				02	DVD CASES	80-60-001-43670	39.78	
							INVOICE TOTAL:	55.15 *
							CHECK TOTAL:	55.15
11351	9TECHSYS	TECH SYSTEMS, INC						

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11351	9TECHSYS	TECH SYSTEMS, INC					
	106051		09/05/13	01	ANN'L FIRE TEST/CERTIFICATION	80-60-001-41000	464.00
						INVOICE TOTAL:	464.00 *
						CHECK TOTAL:	464.00
11352	USPOSTAL	UNITED STATES POSTAL SERVICE					
	USP093013		09/30/13	01	POSTAGE STAMPS	80-60-001-43300	92.00
						INVOICE TOTAL:	92.00 *
						CHECK TOTAL:	92.00
11353	9VANTAGE	VANTAGEPOINT TRANSFER AGENTS					
	101681200		10/01/13	01	'EE ICMA CONTRIBUTION:9/30/13	80-20-102-45000	1,050.00
						INVOICE TOTAL:	1,050.00 *
	101681219		10/01/13	01	'EE ICMA CONTRIBUTION:10/15/13	80-20-102-45000	1,050.00
						INVOICE TOTAL:	1,050.00 *
						CHECK TOTAL:	2,100.00
11354	9WKGNGUR	WAUKEGAN GURNEE GLASS COMPANY					
	1026386		09/30/13	01	RE-CAULK WINDOWS	81-60-001-49100	1,749.33
						INVOICE TOTAL:	1,749.33 *
						CHECK TOTAL:	1,749.33
						TOTAL AMOUNT PAID:	73,444.33

## October Director's Report

10A

### Integrated Library System Transition

The transition to *Sierra* got off to a slow start but is now in full swing. We have been assigned a transition team, and the data extraction process is underway.

### Landscaping Project

The landscape project has gone before the Plan Commission/Zoning Board of Appeals and then the Architectural Board of Review since the last regular Board Meeting. Both committees passed the proposal on, recommending that the Village Board approve it at their next meeting on October 28. I have started working on completing our request for a Building Permit. While we haven't been completely approved yet, I've been told that that is not an impediment to filing for a permit to grab a spot in line. As the project is straightforward compared to the one undertaken last year, I hope to have the necessary information to Jerry sometime the week of October 7-11.

### Windows

The tall windows over the old library entrance received recaulking to eliminate occasional drafts and leaks. The ivy was also pulled off the window frames. With this project done, we should have a window washer out for a fall cleaning within the next week or two.

### Print Management

Envisionware offered us a very good deal on print management software when we renewed our annual license. Patrons, essentially, need to ask at the Reference Desk for their print job to be released and printed. This cuts way down on extraneous unclaimed and unpaid for printing. Lyndy is also working on acquiring and setting us up with a service called PrinterOn. Without going into details, PrinterOn will do basically the same thing that Envisionware's software is doing but will do it for laptops and other mobile devices. Patrons using their devices in the library will be able to send their print request to a queue, and have it released and printed by presenting a number at the reference desk.

### Sprinklers

One of the Control Valve boxes for the sprinkler system was leaking. This problem has been fixed. However, sprinkler output has been heavier since the repairs. We are getting a few muddy patches. Lyndy is working on remedying this.

### Slat Wall

In keeping with what is already in place, we have ordered 4 more slat wall display holders. They, like their predecessor, will be attached to the pillars near the Adult Services Desk.

### South Facing Slat Wall

The paint on the blue wooden slats on the south side of the old building facing the parking lot had been headed rapidly downhill for several years, flaking and fading. While not as visible as other parts of the building, it still needs proper care and upkeep. Greg Noel, a local contractor, did an excellent job sanding and painting this portion of the building. The worst damage to the wall was done by many years of garbage can lids being flipped open and banging into the wood. Mr. Noel will return to install something simple but stronger where the lids flip open, which should improve the appearance and life of the paint job.

### Soffits and Fascia

The soffits and fascia (what I as an uninformed laymen would refer to as 'the painted trim') on the Scranton Avenue side of the building were repainted. The paint was peeling and faded, and this small touch up represents another nice improvement to the Library's outward face. The painters also removed ivy where it had attached itself to the areas being painted.

### Minor Smoke Incident

A circuit board on one of the Wood Building HVAC units failed. The resultant smoke resulted in a temporary evacuation of the building. Ireland Heating was on site within 20 minutes of having been called, and as they looked for the source of the smoke I got some useful insight into optimizing access to critical areas of the building from the fire crew.

### Staff Departures

Amelia and Melissa have both officially left our staff to pursue educational opportunities. They received a heartfelt farewell. Given that they were not with us that long, they made quite an impression and I am certain both have bright futures ahead of them. Amongst the staff, I have to single out Valerie for the time she put in on making certain we provided a festive farewell.

We are fortunate to have Will Cordeniz and Laurence Sacherer joining our staff in their place, and I hope that both will be with us for some time to come.

### Parking Lot Overflow

Our parking lot is too small to hold the vehicle of every employee on the clock at many times during the week. Staff members who cannot find a spot usually park on the street. We had worked out an arrangement with PNC Bank, but the local staff was overridden by their corporate office. Hence the newly added chains and 'Keep Out' sign. Their primary concern is liability should someone slip, trip, or fall while using a lot that they want to put as little effort as possible into maintaining as they can. This has been the sticking point for the past several years. The former PNC Head of Security and Loss Prevention just retired, and I am hoping we will have better luck opening a dialogue with the newly appointed gentleman.

### Per Capita Grant Submission

The application has been completed and submitted, and we should hear back sometime in November regarding

### Institutional Cards

Carlen, as Head of Adult Services, did a fantastic job of proactively obtaining lists of educators authorized to use 'Teacher Cards' from Lake Bluff schools. Better coordination and consistency on this has been a goal, and I feel that we hit the mark this year. Amy did a quick and accurate job of updating the information in the system once we received the lists.

### Change in Indoor Book Drop Location

To test whether moving the indoor drop to the end of the desk would be well received, we covered up the wall signage and doorway and added a labeled cart to the end of the desk. The effect is not tremendously attractive but it has proven effective. It has helped traffic flow, and generated appreciative comments from patrons.

The circulation desk is a large, new, and static presence. As such, I don't believe it will be moved in the near future. Over the next month I will begin working with the Building and Grounds Committee to make this shift a permanent one.

### Reorganization Check-Up

By the time we meet I hope to have tracked down the last person I need to catch up with. Overall, the response has been very positive. Many staff members indicated that they felt the library to be better organized, that they were more comfortable and confident in who was responsible for what, and that their assigned tasks better matched their available time.

There are, of course, frustrations and inconsistencies that were raised as well. I believe that the majority of the staff was as honest as possible, and I hope to repay that honesty by addressing the areas of concern in a quick and effective manner. At minimum, I hope to provide a reason for why something can't be done.

The Library Assistant II positions that we added last spring are proving more transitory than I had hoped. I am, in looking at next year's budget, examining the possibility of making 2 of the new positions Library Assistant I positions. For a small library such as ours, this could yield increased stability and more effective 'Succession Planning' for a minimal cost.

### **Agenda Items**

#### **Budget and Levy**

Susan Griffin and Marlene Scheibl, who manage the Village and Library's finances, will present information regarding our audit, the upcoming levy and budget process, and answer questions.

I have included the short information packet that we were provided last year. The dates are different, but the process and the framework of its timeline should be essentially the same. I will pass along dates and information as they are made available to me. I have also included the preliminary Audit from Sikich. We should have the finalized version to vote on by the November Trustee Meeting.

# Monthly Statistics Summary

## September 2013

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### Circulation

#### Total September Activity

Fiscal Year	Total Circ.	Avg. Circ./Hour	% change
2013-2014	8252	36.84	-1.59%
2012-2013	8385	39.00	5.09%
2011-2012	7979	33.53	-0.15%

#### Total Activity Fiscal Year to Date

Fiscal Year	Total Circ	Avg. Circ./Hour	% change
2013-2014	51585	45.52	1.19%
2012-2013	50980	44.74	23.93%
2011-2012	41136	38.94	-7.20%

#### Circulation by Collection (Fiscal Year to Date)

Fiscal Year	Adult	Juvenile	Adult Fiction	Adult Non Fiction	Audio Visual	ILL Borrowed	ILL Lent
2013-2014	26705	21073	6276	3666	19013	703	134
2012-2013	27588	20619	6905	3970	18429	748	170
2011-2012	22528	16630	6860	3078	14566	593	144

### User Visits

#### Total September Activity

Fiscal Year	Total Visits	Avg. Visits/Hour	% change
2013-2014	6276	28.02	3.10%
2012-2013	6087	28.31	-10.49%
2011-2012	6800	28.57	21.47%

#### Total Activity Fiscal Year to Date

Fiscal Year	Total Visits	Avg. Visits/Hour	% change
2013-2014	38887.5	34.49	-1.83%
2012-2013	39611	34.77	23.72%
2011-2012	32017	30.27	4.56%

### Materials Acquired & Withdrawn

#### Total September Activity

Fiscal Year	Acquired	Withdrawn
2013-2014	546	388
2012-2013	603	495
2011-2012	506	314

#### Total Activity Fiscal Year to Date

Fiscal Year	Acquired	Withdrawn
2013-2014	3465	4060
2012-2013	3321	3641
2011-2012	3082	2900

#### Acquisitions by Collection (Fiscal Year to Date)

Fiscal Year	Adult	Juvenile	A/V
2013-2014	2145	1320	570
2012-2013	2236	1085	559
2011-2012	2249	833	477

#### Withdrawals by Collection

Fiscal Year	Adult	Juvenile	A/V
2013-2014	3682	378	404
2012-2013	2937	704	349
2011-2012	2227	673	348

### Online Access

#### Digital Books and Music

#### Total September Activity

Fiscal Year	Books	Music	Magazines	% change
2013-2014	417	222	89	61.00%
2012-2013	259	221	N/A	66.03%
2011-2012	156	152	N/A	85.71%

#### Total Activity Fiscal Year to Date

Fiscal Year	Books	Music	Magazines	% change
2013-2014	2113	1030	186	48.59%
2012-2013	1422	1168	N/A	55.41%
2011-2012	915	948	N/A	165.99%

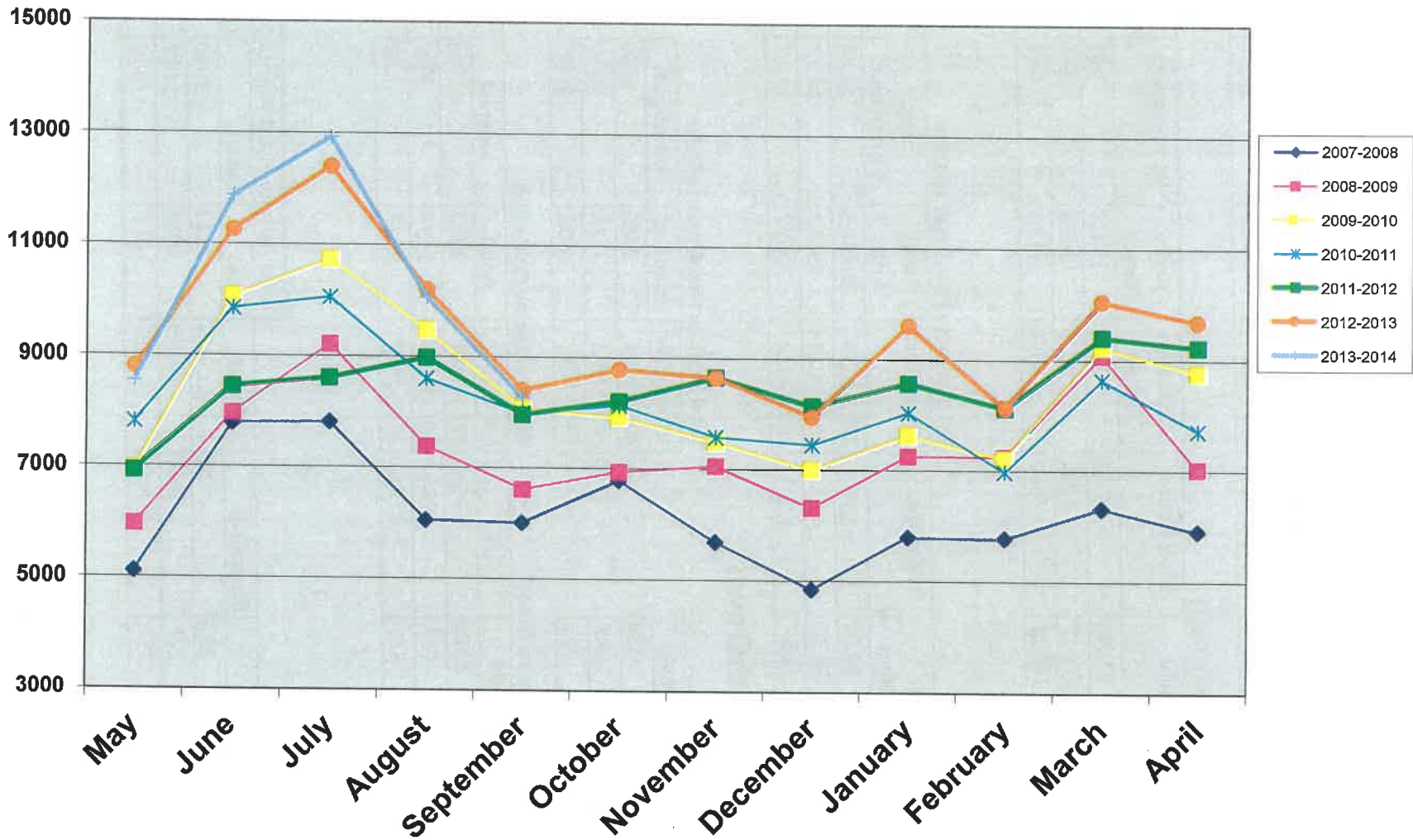
#### Website Usage Fiscal Year to Date

Fiscal Year	Page Loads	Unique Visitors
2013-2014	53511	36144
2012-2013	46050	31498
2011-2012	38968	25826



113

### Total Circulation '07-'13



Preliminary and Tentative  
For Discussion Purposes Only

LAKE BLUFF PUBLIC LIBRARY  
LAKE BLUFF, ILLINOIS  
ANNUAL FINANCIAL REPORT

For the Year Ended  
April 30, 2013

LAKE BLUFF PUBLIC LIBRARY  
LAKE BLUFF, ILLINOIS  
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Preliminary and Tentative  
For Discussion Purposes Only

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INDEPENDENT AUDITOR'S REPORT

## INDEPENDENT AUDITOR'S REPORT

Members of the Board of Trustees  
Lake Bluff Public Library  
Lake Bluff, Illinois

We have audited the accompanying basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lake Bluff Public Library (the Library), as of and for the year ended April 30, 2013 and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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

**Opinions**

In our opinion, the basic 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 Lake Bluff Public Library as of April 30, 2013 and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

The Library adopted Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, during the year ended April 30, 2013. Statement No. 63 added new classifications on the statement of net position and changed net assets to net position. Statement No. 65 changed the classifications of certain items on the statement of position to the new classifications contained in GASB Statement No. 63. The adoption of these statements had no effect on any of the Library's net positions or fund balances as of and for the year ended April 30, 2013. Our opinions are not modified with respect to this matter.

**Other Matters**

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

Naperville, Illinois  
August 27, 2013

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GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS

LAKE BLUFF PUBLIC LIBRARY  
LAKE BLUFF, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

STATEMENT OF NET POSITION

April 30, 2013

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and investments	\$ 566,193
Property taxes receivable	835,725
Capital assets not being depreciated	347,445
Capital assets (net of accumulated depreciation)	<u>1,726,609</u>
Total assets	<u>3,475,972</u>
<b>LIABILITIES</b>	
Accounts payable	20,109
Accrued payroll	15,724
Noncurrent liabilities	
Due in more than one year	<u>49,054</u>
Total liabilities	<u>84,887</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unearned revenue - property taxes	<u>835,725</u>
Total deferred inflows of resources	<u>835,725</u>
Total liabilities and deferred inflows of resources	<u>920,612</u>
<b>NET POSITION</b>	
Net investment in capital assets	2,074,054
Unrestricted	<u>481,306</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 2,555,360</u></u>

See accompanying notes to financial statements.



LAKE BLUFF PUBLIC LIBRARY  
LAKE BLUFF, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2013

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT					
Governmental Activities					
Culture and recreation	\$ 846,020	\$ 23,203	\$ 16,868	\$ -	\$ (805,949)
Total governmental activities	846,020	23,203	16,868	-	(805,949)
TOTAL PRIMARY GOVERNMENT	\$ 846,020	\$ 23,203	\$ 16,868	\$ -	(805,949)

General Revenues	
Taxes	
Property	800,695
Investment income	751
Miscellaneous	10,110
Total	811,556
CHANGE IN NET POSITION	5,607
NET POSITION, MAY 1	2,549,753
NET POSITION, APRIL 30	\$ 2,555,360

See accompanying notes to financial statements.

LAKE BLUFF PUBLIC LIBRARY  
LAKE BLUFF, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

BALANCE SHEET  
GOVERNMENTAL FUND

April 30, 2013

	<u>General</u>
<b>ASSETS</b>	
Cash and investments	\$ 566,193
Property taxes receivable	<u>835,725</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,401,918</u></u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	
<b>LIABILITIES</b>	
Accounts payable	\$ 20,109
Accrued payroll	<u>15,724</u>
Total liabilities	<u>35,833</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue-property taxes	<u>835,725</u>
Total deferred inflows of resources	<u>835,725</u>
Total liabilities and deferred inflows of resources	<u>871,558</u>
<b>FUND BALANCE</b>	
Unrestricted	
Unassigned	<u>530,360</u>
Total fund balance	<u>530,360</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u><u>\$ 1,401,918</u></u>

See accompanying notes to financial statements.

LAKE BLUFF PUBLIC LIBRARY  
LAKE BLUFF, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

RECONCILIATION OF FUND BALANCE OF GOVERNMENTAL FUND TO THE  
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

April 30, 2013

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FUND BALANCE OF GOVERNMENTAL FUNDS	\$ 530,360
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 governmental funds	2,074,054
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Net other postemployment benefit obligation	<u>(49,054)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 2,555,360</u>

LAKE BLUFF PUBLIC LIBRARY  
LAKE BLUFF, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND

For the Year Ended April 30, 2013

	<u>General</u>
REVENUES	
Taxes	\$ 800,695
Intergovernmental	5,868
Charges for services	9,967
Fines and forfeits	13,236
Investment income	751
Donations	11,000
Miscellaneous	<u>10,110</u>
Total revenues	<u>851,627</u>
EXPENDITURES	
Current	
Culture and recreation	<u>761,058</u>
Total expenditures	<u>761,058</u>
NET CHANGE IN FUND BALANCE	90,569
FUND BALANCE, MAY 1	<u>439,791</u>
FUND BALANCE, APRIL 30	<u><u>\$ 530,360</u></u>

See accompanying notes to financial statements.

LAKE BLUFF PUBLIC LIBRARY  
LAKE BLUFF, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE TO THE  
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2013

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NET CHANGE IN FUND BALANCE - TOTAL GOVERNMENTAL FUND	\$ 90,569
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	111,812
The gain (loss) on the disposal of capital assets is calculated and reported in the statement of activities	(56,445)
Some expenses in the statement of activities (e.g., depreciation) do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	(128,778)
The change in the net other postemployment benefit obligation is not a source or use of a financial resource	<u>(11,551)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 5,607</u>

See accompanying notes to financial statements.

LAKE BLUFF PUBLIC LIBRARY  
LAKE BLUFF, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

NOTES TO FINANCIAL STATEMENTS

April 30, 2013

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Lake Bluff Public Library (the Library), have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and reporting principles. The more significant of the accounting policies are described below.

a. Reporting Entity

The Library is governed by a seven member Library Board of Trustees that are separately elected. The Library Board of Trustees selects management staff and directs the affairs of the Library. As required by generally accepted accounting principles, these financial statements include all funds of the Library. Management has also considered all potential component units. Criteria for including a component unit in the Library's reporting entity principally consist of the potential component unit's financial interdependency and accountability to the Library. Based upon those criteria, there are no potential component units to be included in the reporting entity.

b. Fund Accounting

The Library uses funds to report on its financial position and the changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into the following categories: governmental, proprietary and fiduciary. The Library reports only governmental funds.

Governmental funds are used to account for all or most of a Library's general activities including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds) and the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds). The general fund is used to account for all activities of the Library.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Library. The effect of material interfund activity, if any, has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, if any, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The Library reports the following major governmental fund:

The General Fund is the Library's primary operating fund. It accounts for all financial resources of the Library, except those required to be accounted for in another fund.

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation  
(Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both "measurable" and "available." Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Library considers revenues to be available if they are collected within six months of the end of the current fiscal period. Expenditures generally are recorded when a fund liability is incurred.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Library.

The Library reports unearned revenue and unavailable revenue on its financial statements. Unavailable revenues arise when a potential revenue does not meet both the available criteria for recognition in the current period, under the modified accrual basis of accounting. Unearned revenue arises when a revenue is measurable but not earned under the accrual basis of accounting. Unearned revenues also arise when resources are received by the Library before it has a legal claim to them or prior to the provision of services, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Library has a legal claim to the resources, the liability and deferred inflows of resource for unearned and unavailable revenue are removed from the financial statements and revenue is recognized.

e. Investments

Investments are stated at cost or amortized cost, which approximates fair value. The Library's investments include the Illinois Funds Investment Pool, money market mutual funds and certificates of deposit.

f. Capital Assets

Capital assets, which include property, equipment and books are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the Library as assets with an initial, individual cost in excess of \$1,000 (except that all books are capitalized) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.



LAKE BLUFF PUBLIC LIBRARY  
 LAKE BLUFF, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

Preliminary and Tentative  
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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Capital Assets (Continued)

The costs of normal maintenance and repairs that do not add to the value or service capacity of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	15-50
Equipment	3-25
Books	10

g. Compensated absences

Library employees are awarded vacation and sick days on the first day of the fiscal year. Earned vacation and sick time may not be carried over into the following year unless specifically approved by the Library Executive Director. If not used within the time period specified, carryover vacation days are forfeited. The General Fund has been used in prior years to liquidate the liability for compensated absences.

h. Fund Balance/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact, unless conversion of the nonspendable asset to a spendable asset would result in a restriction or commitment on the spendable asset, in which case reporting the restriction or commitment takes precedent.

Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities or from enabling legislation adopted by the Library. Committed fund balance is constrained by formal actions of the Library's Board of Trustees, which is considered the Library's highest level of decision making authority. Formal actions include ordinances approved by the Board of Trustees. Assigned fund balance represents amounts constrained by the Library's intent to use them for a specific purpose. The authority to assign fund balance resides with the Executive Director. Any residual fund balance in the General Fund, including fund balance targets and any deficit fund balance of any other governmental fund is reported as unassigned.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Fund Balance/Net Position (Continued)

The Library’s flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the Library considers committed funds to be expended first followed by assigned funds and then unassigned funds.

In the government-wide financial statements, restricted net positions are legally restricted by outside parties for a specific purpose. None of the Library’s net positions are restricted as a result of enabling legislation adopted by the Library. Net investments in capital assets represents the Library’s investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital assets.

i. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

2. DEPOSITS AND INVESTMENTS

The Library’s investment policy authorizes the Library to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services and Illinois Funds.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the state to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Funds’ share price, the price at which the investment could be sold.

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2. DEPOSITS AND INVESTMENTS (Continued)

It is the policy of the Library to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Library and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is safety of principal, liquidity, yield and maintaining the public trust.

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Library's deposits may not be returned to it. To guard against credit risk for deposits with financial institutions, the Library's investment policy requires that deposits with financial institutions in excess of FDIC insurance be collateralized with collateral held by an independent third-party in the name of the Library.

b. Investments

In accordance with its investment policy, the Library limits its exposure to interest rate risk by diversifying its investment portfolio to the best of its ability based on the nature of the funds invested and the cash flow needs of those funds. A variety of financial instruments and maturities, properly balanced, will help to ensure liquidity and reduce risk or interest rate volatility and loss of principal. Diversifying investments and maturities will avoid incurring unreasonable risks in the investment portfolio regarding specific security types, issuers or individual financial institutions. The Library's investment policy does not specifically limit the maximum maturity length of investments.

The Library limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly guaranteed by the United States Government. However, the Library's investment policy does not specifically limit the Library to these types of investments.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Library will not be able to recover the value of its investments that are in the possession of an outside party. To limit its exposure, the Library's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Library's agent separate from where the investment was purchased.

LAKE BLUFF PUBLIC LIBRARY  
 LAKE BLUFF, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

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3. RECEIVABLES - TAXES

Property taxes for 2012 attach as an enforceable lien on January 1, 2012, on property values assessed as of the same date. Taxes are levied by December 31 of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about May 1 and August 1 and are payable in two installments, on or about June 1 and September 1. The County collects such taxes and remits them periodically. Based upon collection histories, library management does not consider an allowance for uncollectible property taxes at April 30, 2013 to be necessary. These 2012 taxes are intended to finance the 2013 fiscal year and are not considered available or earned for current operations and are, therefore, reported as deferred/unearned revenue. The 2013 tax levy has not been recorded as a receivable at April 30, 2013, as the tax attached as a lien on property as of January 1, 2013; however, the tax will not be levied until December 2013 and, accordingly, is not measurable at April 30, 2013.

The Library has a statutory maximum tax rate of \$0.15 per \$100 of assessed valuation.

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2013 was as follows:

	Balances May 1	Increases	Decreases	Balances April 30
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital assets not being depreciated				
Land	\$ 347,445	\$ -	\$ -	\$ 347,445
Construction in progress	-	-	-	-
Total capital assets not being depreciated	347,445	-	-	347,445
Capital assets being depreciated				
Buildings	1,851,880	-	-	1,851,880
Equipment	227,901	9,379	-	237,280
Books	761,053	102,433	224,817	638,669
Total capital assets being depreciated	2,840,834	111,812	224,817	2,727,829
Less accumulated depreciation for				
Buildings	658,658	47,486	-	706,144
Equipment	60,542	17,566	-	78,108
Books	321,614	63,726	168,372	216,968
Total accumulated depreciation	1,040,814	128,778	168,372	1,001,220
Total capital assets being depreciated, net	1,800,020	(16,996)	56,445	1,726,609
<b>GOVERNMENTAL ACTIVITIES</b>				
<b>CAPITAL ASSETS, NET</b>				
	\$ 2,147,465	\$ (16,966)	\$ 56,445	\$ 2,074,054

LAKE BLUFF PUBLIC LIBRARY  
 LAKE BLUFF, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

Preliminary and Tentative  
 For Discussion Purposes Only

4. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions of the primary government as follows:

GOVERNMENTAL ACTIVITIES

Culture and recreation	\$ 128,778
------------------------	------------

5. LONG-TERM OBLIGATIONS

During the year, the following changes occurred in liabilities reported in long-term obligations:

	Balances May 1	Additions	Retirements	Balances April 30	Due Within One Year
NET OTHER POSTEMPLOYMENT BENEFITS OBLIGATION	\$ 37,503	\$ 11,551	\$ -	\$ 49,054	\$ -

6. DEFINED BENEFIT PENSION PLAN

The employees of the Library are covered by the Village's defined benefit pension plan.

Plan Description

The Library, under the sponsorship of the Village, contributes to the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. The Library's participation in IMRF through the Village results in the Library participating in a cost sharing multiple-employer plan.

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

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 members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

6. DEFINED BENEFIT PENSION PLAN (Continued)

Participating members are required to contribute 4.5% of their annual salary to IMRF. The Library, under the sponsorship of the Village, is required to contribute the remaining amounts necessary to fund the plan, using the actuarial basis specified by statute. The employer required contributions for 2012 and 2013 were 11.99% and 12.44%, respectively.

The actuarial accrued liability for the Village as a whole as of December 31, 2012, 2011 and 2010 was \$5,737,351, \$5,591,537 and \$5,354,595, respectively. The actuarial value of assets at these dates was \$4,284,986, \$4,187,430, and \$3,929,456, respectively, resulting in an unfunded actuarial accrued liability of \$1,452,365, \$1,404,107 and \$1,425,139, respectively.

7. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the Library provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan (the Plan). The benefits, benefit levels, employee contributions and employer contributions are governed by the Village and can be amended by the Village through its personnel manual. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the Plan. The Plan does not issue a separate report. The activity of the Plan is reported in the Library's governmental activities.

b. Benefits Provided

The Library provides pre and post-Medicare postretirement health insurance to retirees, their spouses and dependents (enrolled at time of employee's retirement). To be eligible for benefits, the employee must qualify for retirement under the Library's retirement plan. The retirees pay 100% of the average employer group cost.

LAKE BLUFF PUBLIC LIBRARY  
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 NOTES TO FINANCIAL STATEMENTS (Continued)

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7. OTHER POSTEMPLOYMENT BENEFITS (Continued)

c. Membership

At April 30, 2013, membership consisted of:

Retirees and beneficiaries currently receiving benefits	-
Terminated employees entitled to benefits but not yet receiving them	-
Active employees	<u>5</u>
 TOTAL	 <u>5</u>
 Participating employers	 <u>1</u>

d. Funding Policy

The Library is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the Plan until retirement.

e. Annual OPEB Costs and Net OPEB Obligation

The Library's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation were as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
April 30, 2011	\$ 19,845	\$ 7,345	37.40%	\$ 24,795
April 30, 2012	20,053	7,345	36.63%	37,503
April 30, 2013	11,962	411	3.44%	49,054

7. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Annual OPEB Costs and Net OPEB Obligation (Continued)

The net OPEB obligation as of April 30, 2013, was calculated as follows:

Annual required contribution	\$ 12,410
Interest on net OPEB obligation	1,875
Adjustment to annual required contribution	<u>(2,323)</u>
Annual OPEB cost	11,962
Contributions made	<u>411</u>
Increase in net OPEB obligation	11,551
Net OPEB obligation, beginning of year	<u>37,503</u>
<b>NET OPEB OBLIGATION, END OF YEAR</b>	<b><u>\$ 49,054</u></b>

Funded Status and Funding Progress: The funded status and funding progress of the plan as of April 30, 2013, was as follows:

Actuarial accrued liability (AAL)	\$ 89,248
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	89,248
Funded ratio (actuarial value of plan assets/AAL)	0.00%
Covered payroll (active plan members)	\$ 246,492
UAAL as a percentage of covered payroll	36.21%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.



7. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Annual OPEB Costs and Net OPEB Obligation (Continued)

Actuarial methods and assumptions - projections of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the April 30, 2013 actuarial valuation (most recent available), the entry-age normal actuarial cost method was used. The actuarial assumptions included an investment rate of return of 5.0% and an initial healthcare cost trend rate of 9.0% with an ultimate healthcare inflation rate of 5.0%. Both rates include a 2.5% inflation assumption. The actuarial value of assets was not determined as the Library has not advance funded its obligation. The Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at April 30, 2013 was 30 years.

8. 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; employee health; natural disasters and injuries to the Village's employees. Employees' health insurance is purchased through a broker and no risk of loss is retained by the Library.

Intergovernmental Risk Management Agency (IRMA)

The Library participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in northeastern Illinois that have formed an association under the Illinois Intergovernmental Cooperation Statute to pool their risk management needs. IRMA administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extension risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

The Library's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. Each member assumes the first \$2,500 of each occurrence and IRMA has a mix of self-insurance and commercial insurance at various amounts above that level.

8. RISK MANAGEMENT (Continued)

Intergovernmental Risk Management Agency (IRMA) (Continued)

Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Library does not exercise any control over the activities of IRMA beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits. The Library is aware of no additional contributions due to IRMA as of April 30, 2013.

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REQUIRED SUPPLEMENTARY INFORMATION

LAKE BLUFF PUBLIC LIBRARY  
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SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND

For the Year Ended April 30, 2013

	Original and Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>			
Taxes	\$ 800,255	\$ 800,695	\$ 440
Intergovernmental	6,197	5,868	(329)
Charges for services	6,200	9,967	3,767
Fines and forfeits	11,500	13,236	1,736
Investment income	450	751	301
Donations	15,000	11,000	(4,000)
Miscellaneous	29,250	10,110	(19,140)
Total revenues	868,852	851,627	(17,225)
<b>EXPENDITURES</b>			
Culture and recreation			
Salaries and employee benefits	516,889	474,831	(42,058)
Books, periodicals, films and records	139,100	130,682	(8,418)
Professional services	39,000	15,494	(23,506)
Printing, stationery and office supplies	17,500	15,136	(2,364)
Dues and professional development	9,000	5,138	(3,862)
Utilities	8,000	6,036	(1,964)
Special programs	9,197	13,049	3,852
Building and grounds maintenance	35,500	36,430	930
Computers/automation	41,000	30,048	(10,952)
Equipment	9,500	3,153	(6,347)
Contingency	25,916	23,326	(2,590)
Capital outlay	5,000	7,735	2,735
Total expenditures	855,602	761,058	(94,544)
NET CHANGE IN FUND BALANCE	\$ 13,250	90,569	\$ 77,319
FUND BALANCE, MAY 1		439,791	
FUND BALANCE, APRIL 30		\$ 530,360	

(See independent auditor's report.)

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REQUIRED SUPPLEMENTARY INFORMATION  
OTHER POSTEMPLOYMENT BENEFIT PLAN

April 30, 2013

Schedule of Funding Progress

Actuarial Valuation Date April 30,	(1) Actuarial Value of Assets	(2) Actuarial Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded (Overfunded) AAL (OAAL) (UAAL) (2) - (1)	(5) Covered Payroll	UAAL (OAAL) as a Percentage of Covered Payroll (4) / (5)
2010	\$ -	\$ 158,482	0.00%	\$ 158,482	\$ 248,373	63.81%
2011	N/A	N/A	N/A	N/A	N/A	N/A
2012	N/A	N/A	N/A	N/A	N/A	N/A
2013	-	89,248	0.00%	89,248	246,492	36.21%

Schedule of Employer Contributions

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed	Net Pension Obligation/ (Asset)
2010	\$ 7,345	\$ 19,640	37.40%	\$ 12,295
2011	7,345	19,640	37.40%	24,795
2012	7,345	19,640	37.40%	37,503
2013	411	12,410	3.31%	49,054

N/A - Information not available

The Library implemented GASB Statement No. 45 for the fiscal year ended April 30, 2010.

Information for prior years is not available.

(See independent auditor's report.)

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NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2013

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BUDGETS

The Library Board has the authority to approve the budget for the General Fund; the Village Board approves the tax levy for that fund. State statutes and local ordinances require that the budget be approved before the beginning of the fiscal year.

Expenditures may not legally exceed budgeted appropriations at the fund level. During the year, no supplementary appropriations were adopted.