

**Plainfield Public Library District**  
**Regular Board Meeting Agenda**  
**June 15, 2016**  
**6:30 P.M.**  
**Small Meeting Room**

1. Call to Order, Pledge, Roll Call (5 minutes)
2. Special Recognition
  - a. Jayne Odegaard - 10 Years of Service
3. Public Comment (3-5 minutes per topic)
  - a. Trustee Attendance at Community Events
4. Consent Agenda (5 minutes)
  - a. May 18, 2016 Regular Board Meeting Minutes
  - b. June 4, 2016 Special Board Meeting Minutes
5. Approval of Bills Paid and Bills Payable (5 minutes)
 

a. Payroll (Tax Escrow)	\$ 133,988.56
b. General Bills	\$ 55,316.05
c. Illinois Municipal Retirement Fund	\$ 23,944.50
d. VALIC (Deferred Compensation)	\$ 7,250.91
e. Petty Cash	\$ 50.00
f. Flexible Spending Plan	\$ 214.01
g. Special Reserve Fund	<u>\$ .00</u>
h. TOTAL	\$ 220,764.03
6. Committee Reports (10 minutes)
  - a. Personnel Committee
7. Library Director's Report (10 minutes)
8. Action Items (30-60 minutes)
  - a. Unfinished Business
    - i. Building and Expansion Planning - Design Charrette
    - ii. Audit Proposals
    - iii. Executive Search Firm Proposals
    - iv. FY2017 Working Budget
  - b. New Business
    - i. Ordinance 2016-3 Prevailing Wage Ordinance
    - ii. Appointment of IMRF Authorized Agent
    - iii. IT Support Contract Renewal
9. Executive Session (10 minutes)
  - a. 5 ILCS 120/2 (c) (1) - Performance or Compensation of a Specific Employee
10. Action for Items Discussed in Executive Session (5 minutes)
11. Adjournment

PLAINFIELD PUBLIC LIBRARY DISTRICT  
MINUTES OF BOARD MEETING  
MAY 18, 2016

**CALL TO ORDER, PLEDGE, ROLL CALL:** The meeting of May 18, 2016, was called to order at 6:30 p.m. in the Library's Small Meeting Room at 15025 S. Illinois Street. The Pledge of Allegiance was recited. Roll call was conducted. Present: Gilmore, Miller, Knight, Puetz, Kinley, Andel and Schmidt. Absent: None. Staff present: Milavec, Pappas, Maxwell; Agne (left at 7:17 p.m.), Jackson (left at 8:55 p.m.); Guests present: Judy Bigsby, Alba Jensen, Nancy Maynard and Donna Morrow - Friends of the Library (all Friends left at 7:07 p.m.); Graham Harwood of CCS International

**PUBLIC COMMENT:** Puetz reported that he attended one Village Planning meeting as the second was cancelled. A new chair has been appointed and there are two open commissioner spots. Kinley and Gilmore, along with library staff Stephens and Beard, have been conducting 3<sup>rd</sup> grade historical walking tours downtown for 1400 students. Miller attended the Plainfield Central High School awards ceremony presenting a Rotary scholarship. She commented it is good to know we are on track to help students by providing programming.

**CONSENT AGENDA:** President Gilmore accepted the April 20, 2016 regular and May 9, 2016 special meeting and executive session board meeting minutes as presented and authorized opening and destruction of audio tapes for May 21, 2014 and July 16, 2014 executive session minutes.

Miller moved approval of Bills Paid and Bills Payable for April in the amount of \$221,277.68 as follows: Payroll \$138,367.72, General Library Bills \$56,593.82, IMRF \$23,874.17, VALIC (Deferred Compensation) \$2,416.97 Petty Cash \$25.00, Flexible Spending Plan \$ .00 and Special Reserve Fund \$ .00. Puetz seconded the motion. All voted yes via roll call vote; motion carried.

**COMMITTEE REPORTS:** Kinley presented the April 25, 2016, Personnel Committee meeting and executive Personnel Committee reports. A June 4<sup>th</sup> meeting was set at 11:30 a.m. for the Personnel Committee to review the Director's evaluation.

**LIBRARY DIRECTOR'S REPORT:** The Library Director's report was reviewed. Milavec thanked the board/staff for the outpouring of support as it was a difficult decision to accept her new position. Milavec is working on the transition. At this time she does not see a reason for the Finance Committee to meet as all changes have been discussed at the full board level. Pappas reported on changes to Summer Reading and the Finale this year. Miller noted 3k new cardholders were added since last year and is not sure how to accommodate services without spending more money.

## **ACTION ITEMS**

### **A. Unfinished Business**

#### **Building and Expansion Timeline for Future Planning:**

Target Cost/Criteria for Evaluation

Harwood is not convinced that the consultant advice was totally accurate in that the Trustees were hardly able to do anything. We need to look at our messaging carefully, developing a key message, and define what the trustee's role will be. We also need to look at the organization of the Citizens Committee.

Andel inquired if we are moving forward? It is recognized that we must focus and all be committed and we must identify people to talk to face-to-face. Each of the board members were polled as to their feelings. Knight and Andel felt more exploration was needed. We need to figure out what resonates with the community and the need and not focus on the wrong thing or negativity. After extensive discussion the board unanimously came to the consensus that we

should move forward in April 2017. Each of the board members ranked the eight building vision items. Harwood will gather data and compile results.

Supplemental Authorization of Services - Nagle Hartray Architects -

The consensus is renovation is the way to go. Schmidt indicated this is not the preferred path as this will be a very difficult process, but since we can't convey to the community what we want, we have to give them something they will accept. Schmidt warned there will be issues with any renovation.

All are in consensus for building guidelines of \$25M and a 50K square foot building, to be given to the architect. Schmidt feels we have to tell them we need two options/schemes. One is to blend and one is for distinction. This uses a variation on schemes using creative connections,

Miller moved to approve the Supplementation Authorization of Services by Nagle Hartray Architects in the amount of \$50,000 with notations as discussed made by Gilmore prior to execution. Puetz seconded the motion. All voted yes via roll call vote; motion carried.

#### **A. New Business**

Six firms have been identified for a Director search. All have done searches in RAILS during the past year. Pappas noted that she doesn't think there has been a library that hasn't used a search firm in the area. Since this seems the logical choice, Milavec will help us move forward with this process. A meeting was set for 10:30 a.m. on Saturday, June 4<sup>th</sup> to review submissions. Interviews of selected firms will occur on June 13<sup>th</sup> starting at 6:30 p.m. in the Original Library room. Gilmore and Milavec will work on a scoring matrix for that meeting.

Miller moved to approve the RFP for the Library Director Search as presented. Puetz seconded the motion. All voted yes; motion carried.

Pappas explained her proposed offer to focus on keeping the Library afloat and assist behind the scenes for referendum planning until a Director is in place. We will need additional referendum support.

Miller moved to appoint Pappas as Interim Library Director per her proposal, starting July 15<sup>th</sup> through the hire date of a permanent executive director. All voted yes via roll call vote; motion carried.

The board concurred with the recommendation of the Personnel Committee that the Salary Schedule for 2017 be accepted as presented. Milavec will include this recommendation in the Final Working Budget.

The trustees are in agreement with the current draft of the Working Budget with changes as noted by Milavec. There is an inclusion for a contingency for an Executive Search firm and a placeholder for a Director salary as discussed at the last Personnel meeting. The final Working Budget will be presented next month.

Miller moved to approve Ordinance 2016-2 as presented entitled Public Meetings Ordinance of the Plainfield Public Library District Will and Kendall Counties, Illinois for Fiscal Year July 1, 2016 to June 30, 2017. Puetz seconded the motion. All voted yes via roll call vote; motion carried.

Miller moved to approve nonresident fee card participation for FY 16/17 using the tax bill method. Puetz seconded the motion. All voted yes; motion carried.

Agne reviewed the five bids that were submitted at the bid opening for Janitorial services and gave his recommendation. The term of contract will be for one year with a one year renewal with bonding per the RFP of \$1M/\$3M. References have been checked.

Schmidt moved that Best Quality Cleaning be used for cleaning in the annual amount of \$27,120 pursuant to the RFP and proposal submitted. Miller seconded the motion. All voted yes via roll call vote; motion carried.

Judy Bigsby made a presentation to the board requesting closing the library on the Wednesday evening before the August book sale. There were questions regarding staff during this event and donations for the silent auction.

Knight moved to approve closing on August 24<sup>th</sup> at 5:00 p.m. for a Book Sale Preview and Silent Auction. Kinley seconded the motion. All voted yes; motion carried.

**ADJOURNMENT:** Puetz moved to adjourn; Schmidt seconded the motion. All voted yes; motion carried. The meeting adjourned at 10:07 p.m.

Respectfully submitted,

Debbie Maxwell  
Recording Secretary

Respectfully submitted,

Vicki Knight  
Board Secretary

PLAINFIELD PUBLIC LIBRARY DISTRICT  
MINUTES OF SPECIAL BOARD MEETING  
JUNE 4, 2016

**CALL TO ORDER, PLEDGE, ROLL CALL:** The meeting of June 4, 2016, was called to order at 10:31 a.m. in the Library's Small Meeting Room at 15025 S. Illinois Street. The Pledge of Allegiance was recited. Roll call was conducted. Present: Gilmore, Miller, Knight, Puetz, Kinley, Andel and Schmidt. Absent: None. Staff present: Milavec, Maxwell. Guests present: None

**PUBLIC COMMENT:** None

**ACTION ITEMS:**

**Unfinished Business - Selection of Executive Search Firms for Interview**

Miller moved to invite the two candidates discussed to interview on Monday, June 13th and spend this meeting developing questions for those interviews. Kinley seconded the motion. All voted yes; motion carried.

Miller inquired if Milavec was familiar with the firms? Elam was a Director and consultant with the system providing a broad overview of consulting services. She has more of a pulse on the regional pool of candidates. Keister is not as closely tied to the local candidate pool, but specializes in candidate searches. Both have done area searches and have a reputation for working well with boards.

A list of twelve questions was formulated with one additional question applying to each candidate. These will be arranged in timeline order. Milavec will notify the interviewees of their time slot (draw by lottery). Each will be requested to present an introduction and short presentation. Milavec will supply the interviewees with a pre-referendum timeline and give them the current job description, notifying them that media is available and hard copies would be appreciated. The meeting will start at 6:30 p.m. with the first interview at 6:45 p.m. allowing 45 minutes (ten minutes for intro/overview and twenty minutes for questions and then wrap up). The second interview will start at 7:30 p.m. with the same schedule.

**ADJOURNMENT:** Schmidt moved to adjourn; Andel seconded the motion. All voted yes; motion carried. The meeting adjourned at 11:15 a.m.

Respectfully submitted,

Debbie Maxwell  
Recording Secretary

Respectfully submitted,

Vicki Knight  
Board Secretary

Plainfield Public Library  
**General Ledger**  
 As of May 31, 2016

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>0001003 · Checking Account Midwest Bank</b>							
<b>1001003 · Checking Account (Library)</b>							
General Journal	05/05/2016	1-valic-1	VALIC	05/05/16 payroll	1002009 · 457 ...	-2,416.97	644,875.51
General Journal	05/05/2016	1-payr...		record payroll ...	1015001 · Adm...	-2,278.15	2,521,329.82
General Journal	05/05/2016	1-payr...		record payroll ...	1015001 · Adm...	-48,415.02	2,518,912.85
General Journal	05/05/2016	1-payr...		record payroll ...	1015001 · Adm...	-144.68	2,516,634.70
General Journal	05/19/2016	1-valic-1	VALIC	05/19/16 payroll	1002009 · 457 ...	-2,416.97	2,468,219.68
General Journal	05/19/2016	1-payr...		record payroll ...	1015001 · Adm...	-2,240.11	2,468,075.00
General Journal	05/19/2016	1-payr...		record payroll ...	1015001 · Adm...	-47,754.45	2,465,658.03
General Journal	05/19/2016	1-payr...		record payroll ...	1015001 · Adm...	-343.66	2,463,417.92
General Journal	05/31/2016	1-valic-1	VALIC	06/02/16 payroll	1002009 · 457 ...	-2,416.97	2,415,663.47
Total 1001003 · Checking Account (Library)							2,412,902.84
<b>2001003 · Checking Account (FICA)</b>							
General Journal	05/05/2016	1-payr...		record payroll ...	1015001 · Adm...	-16,814.67	40,214.49
General Journal	05/19/2016	1-payr...		record payroll ...	1015001 · Adm...	-16,486.16	23,399.82
Total 2001003 · Checking Account (FICA)							6,913.66
<b>2501003 · Checking Account (IMRF)</b>							
Total 2501003 · Checking Account (IMRF)							-324,286.54
<b>3001003 · Checking Account (Audit)</b>							
Total 3001003 · Checking Account (Audit)							-55,773.77
<b>4001003 · Checking Account (Liability)</b>							
Total 4001003 · Checking Account (Liability)							-215,982.04
<b>5001003 · Checking Account (Site)</b>							
Total 5001003 · Checking Account (Site)							-215,982.04
<b>7511003 · Checking Account (Construction)</b>							
Total 7511003 · Checking Account (Construction)							-1,099,211.19
Total 7511003 · Checking Account (Construction)							-1,099,211.19
Total 7511003 · Checking Account (Construction)							-164,942.37
Total 7511003 · Checking Account (Construction)							-164,942.37

Plainfield Public Library  
**General Ledger**  
 As of May 31, 2016

Type	Date	Num	Name	Memo	Split	Amount	Balance
0001003 · Checking Account Midwest Bank - Other							
Deposit	05/02/2016						-56,472.89
Check	05/02/2016			1-dep-1	1004004 · Fines	13.00	-56,459.89
Deposit	05/03/2016			Service Charge	1015204 · Ban...	-79.95	-56,539.84
Deposit	05/03/2016			1-dep-3	1004004 · Fines	33.30	-56,506.54
Deposit	05/03/2016			1-dep-4	1004004 · Fines	28.50	-56,478.04
General Journal	05/05/2016	1-imrf-1		to record imrf ...	-SPLIT-	-23,944.50	-80,422.54
Deposit	05/05/2016			Deposit	-SPLIT-	7,703.31	-72,719.23
Deposit	05/05/2016			1-dep-5	1004004 · Fines	35.10	-72,684.13
Deposit	05/06/2016			1-dep-6	1004004 · Fines	7.10	-72,677.03
Deposit	05/09/2016			1-dep-9	1004004 · Fines	38.40	-72,638.63
Deposit	05/10/2016			1-dep-10	1004004 · Fines	2.20	-72,636.43
Deposit	05/12/2016			1-dep-1	-SPLIT-	6,356.39	-66,280.04
Bill Pmt -Check	05/12/2016	30978	ComEd		0002001 · Acc...	-61.39	-66,341.43
Bill Pmt -Check	05/12/2016	30979	Health Care Service ...		0002001 · Acc...	-1,078.31	-67,419.74
Bill Pmt -Check	05/12/2016	30980	MetLife - Group Bene...		0002001 · Acc...	-776.65	-68,196.39
Bill Pmt -Check	05/12/2016	30981	MidAmerican Energ...		0002001 · Acc...	-3,951.09	-72,147.48
Bill Pmt -Check	05/12/2016	30982	NCPERS Group Life...		0002001 · Acc...	-112.00	-72,259.48
Bill Pmt -Check	05/12/2016	30983	Vision Service Plan ...		0002001 · Acc...	-171.23	-72,430.71
Check	05/13/2016	ach-5...	United Health Care	PH0665447	1015005 · Insu...	-9,160.23	-81,590.94
Deposit	05/13/2016			1-dep-13	1004004 · Fines	8.80	-81,582.14
Check	05/16/2016	ach-5...	Medibank		1015005 · Insu...	-23.83	-81,605.97
Deposit	05/16/2016			1-dep-16	1004004 · Fines	14.10	-81,591.87
General Journal	05/17/2016	1-tran...		to record tran...	1001005 · E-Pay	100,000.00	18,408.13
Deposit	05/17/2016			1-dep-17	1004004 · Fines	8.00	18,416.13
Bill Pmt -Check	05/18/2016	30984	Anderson		0002001 · Acc...	-91.78	18,324.35
Bill Pmt -Check	05/18/2016	30985	AT&T		0002001 · Acc...	-162.00	18,162.35
Bill Pmt -Check	05/18/2016	30986	Baker & Taylor - Co...		0002001 · Acc...	-165.45	17,996.90
Bill Pmt -Check	05/18/2016	30987	Baker & Taylor Books-		0002001 · Acc...	-3,876.77	14,120.13
Bill Pmt -Check	05/18/2016	30988	Beard, Tina		0002001 · Acc...	-50.76	14,069.37
Bill Pmt -Check	05/18/2016	30989	Butler Domestic		0002001 · Acc...	-5,412.00	8,657.37
Bill Pmt -Check	05/18/2016	30990	Call One		0002001 · Acc...	-966.17	7,691.20
Bill Pmt -Check	05/18/2016	30991	Cardmember Service		0002001 · Acc...	-6,647.00	1,044.20
Bill Pmt -Check	05/18/2016	30992	Cavallo, William	payments for i...	0002001 · Acc...	-150.00	894.20
Bill Pmt -Check	05/18/2016	30993	Cavendish Square		0002001 · Acc...	-193.91	700.29
Bill Pmt -Check	05/18/2016	30994	CCS		0002001 · Acc...	-1,725.92	-1,025.63
Bill Pmt -Check	05/18/2016	30995	Center Point Large ...		0002001 · Acc...	-269.64	-1,295.27
Bill Pmt -Check	05/18/2016	30996	Chan, Alex	2 computer cl...	0002001 · Acc...	-100.00	-1,395.27
Bill Pmt -Check	05/18/2016	30997	Chicago Genealogic...		0002001 · Acc...	-25.00	-1,420.27
Bill Pmt -Check	05/18/2016	30998	Children's Plus Inc.		0002001 · Acc...	-59.80	-1,480.07
Bill Pmt -Check	05/18/2016	30999	Cintas		0002001 · Acc...	-285.60	-1,765.67
Bill Pmt -Check	05/18/2016	31000	Comcast		0002001 · Acc...	-129.85	-1,895.52
Bill Pmt -Check	05/18/2016	31002	Curtin, Dennis	payment for n...	0002001 · Acc...	-75.00	-1,970.52
Bill Pmt -Check	05/18/2016	31001	De Fazio, Veronica		0002001 · Acc...	-117.72	-2,088.24
Bill Pmt -Check	05/18/2016	31003	Deszcz, Judith		0002001 · Acc...	-82.82	-2,171.06
Bill Pmt -Check	05/18/2016	31004	Enterprise Newspap...		0002001 · Acc...	-139.76	-2,310.82
Bill Pmt -Check	05/18/2016	31005	Evanced		0002001 · Acc...	-946.00	-3,256.82
Bill Pmt -Check	05/18/2016	31006	Gale / Cengage Lea...		0002001 · Acc...	-24.79	-3,281.61
Bill Pmt -Check	05/18/2016	31007	Groot Industries, Inc.		0002001 · Acc...	-143.34	-3,424.95
Bill Pmt -Check	05/18/2016	31008	Herbst, Renee		0002001 · Acc...	-21.60	-3,446.55

Plainfield Public Library  
**General Ledger**  
 As of May 31, 2016

Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill Pmt -Check	05/18/2016	31009	IAMS		0002001 · Acc...	-600.00	-4,046.55
Bill Pmt -Check	05/18/2016	31010	Jackson, Melinda		0002001 · Acc...	-521.50	-4,568.05
Bill Pmt -Check	05/18/2016	31011	Johnson, Amanda	payment for w...	0002001 · Acc...	-150.00	-4,718.05
Bill Pmt -Check	05/18/2016	31012	JR Media		0002001 · Acc...	-175.00	-4,893.05
Bill Pmt -Check	05/18/2016	31013	Kin-ko Ace Stores, I...		0002001 · Acc...	-128.88	-5,021.93
Bill Pmt -Check	05/18/2016	31014	Kohn, Kara		0002001 · Acc...	-169.29	-5,191.22
Bill Pmt -Check	05/18/2016	31015	Konica Minolta		0002001 · Acc...	-2,236.40	-7,427.62
Bill Pmt -Check	05/18/2016	31016	Lane, Tracey		0002001 · Acc...	-63.38	-7,491.00
Bill Pmt -Check	05/18/2016	31017	Linda Ling		0002001 · Acc...	-23.68	-7,514.68
Bill Pmt -Check	05/18/2016	31018	Lombardo, Donna		0002001 · Acc...	-22.58	-7,537.26
Bill Pmt -Check	05/18/2016	31019	Michelle Y Roubel		0002001 · Acc...	-626.99	-8,164.25
Bill Pmt -Check	05/18/2016	31020	Midwest Tape		0002001 · Acc...	-3,759.81	-11,924.06
Bill Pmt -Check	05/18/2016	31021	Molstre, Kristin		0002001 · Acc...	-60.48	-11,984.54
Bill Pmt -Check	05/18/2016	31022	Nash, Anastasia		0002001 · Acc...	-44.60	-12,029.14
Bill Pmt -Check	05/18/2016	31023	New Readers Press		0002001 · Acc...	-456.95	-12,486.09
Bill Pmt -Check	05/18/2016	31024	Nicor Gas		0002001 · Acc...	-438.86	-12,924.95
Bill Pmt -Check	05/18/2016	31025	Pappas, Lisa		0002001 · Acc...	-24.30	-12,949.25
Bill Pmt -Check	05/18/2016	31026	Penguin Random H...		0002001 · Acc...	-101.25	-13,050.50
Bill Pmt -Check	05/18/2016	31027	Peterson, Michelle		0002001 · Acc...	-42.12	-13,092.62
Bill Pmt -Check	05/18/2016	31028	Plainfield Area Cha...		0002001 · Acc...	-124.25	-13,216.87
Bill Pmt -Check	05/18/2016	31029	Rand, Janet	noon job club	0002001 · Acc...	-100.00	-13,316.87
Bill Pmt -Check	05/18/2016	31030	Recorded Books, Inc.		0002001 · Acc...	-1,228.99	-14,545.86
Bill Pmt -Check	05/18/2016	31031	Riddle, Jenny	pets in the wh...	0002001 · Acc...	-600.00	-15,145.86
Bill Pmt -Check	05/18/2016	31032	RMG		0002001 · Acc...	-460.00	-15,605.86
Bill Pmt -Check	05/18/2016	31033	Robbins Schwartz		0002001 · Acc...	-110.00	-15,715.86
Bill Pmt -Check	05/18/2016	31034	Rose Deenen		0002001 · Acc...	-300.00	-16,015.86
Bill Pmt -Check	05/18/2016	31035	Signs by Tomorrow		0002001 · Acc...	-228.63	-16,244.49
Bill Pmt -Check	05/18/2016	31036	Steiner Electric Com...		0002001 · Acc...	-460.00	-16,704.49
Bill Pmt -Check	05/18/2016	31037	T-Mobile		0002001 · Acc...	-495.68	-17,200.17
Bill Pmt -Check	05/18/2016	31038	Texley, Sharon	payment for w...	0002001 · Acc...	-150.00	-17,350.17
Bill Pmt -Check	05/18/2016	31039	The Employers Ass...		0002001 · Acc...	-42.00	-17,392.17
Bill Pmt -Check	05/18/2016	31040	The Law Offices of ...		0002001 · Acc...	-663.00	-18,055.17
Bill Pmt -Check	05/18/2016	31041	Thompson Elevator ...		0002001 · Acc...	-100.00	-18,155.17
Bill Pmt -Check	05/18/2016	31042	Thorndike Press	VOID:	0002001 · Acc...	0.00	-18,155.17
Bill Pmt -Check	05/18/2016	31043	Three Rivers Library		0002001 · Acc...	-30.00	-18,185.17
Bill Pmt -Check	05/18/2016	31044	Tri-K		0002001 · Acc...	-628.02	-18,813.19
Bill Pmt -Check	05/18/2016	31045	usborne books		0002001 · Acc...	-1,543.26	-20,356.45
Bill Pmt -Check	05/18/2016	31046	Village of Plainfield		0002001 · Acc...	-312.74	-20,669.19
Bill Pmt -Check	05/18/2016	31047	Weblinx Incorporated		0002001 · Acc...	-410.00	-21,079.19
Bill Pmt -Check	05/18/2016	31048	Will Grundy Geneal...		0002001 · Acc...	-20.00	-21,099.19
Bill Pmt -Check	05/18/2016	31049	Wine & Cheese by T...		0002001 · Acc...	-300.00	-21,399.19
Check	05/18/2016	ach-5...	Medibank		1015005 · Insu...	-50.37	-21,449.56
Deposit	05/18/2016	ach-5...	Medibank	1-dep-18	1004004 · Fines	51.30	-21,398.26
Check	05/19/2016			1-dep-19	1015005 · Insu...	-11.79	-21,410.05
Deposit	05/19/2016			1004004 · Fines	10.80	-21,399.25	
Deposit	05/20/2016			1-red deposit-1	-SPLIT-	997.88	-20,401.37
Deposit	05/20/2016			1-dep-20	1004004 · Fines	16.30	-20,385.07
Deposit	05/23/2016			1-dep-23	1004004 · Fines	21.00	-20,364.07
Deposit	05/24/2016			1-dep-24	1004004 · Fines	37.65	-20,326.42

Plainfield Public Library  
**General Ledger**  
 As of May 31, 2016

9:10 PM  
 06/09/16  
 Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance	
Deposit	05/25/2016			1-dep-1	-SPLIT-	578.24	-19,748.18	
Deposit	05/25/2016			1-dep-25	1004004 · Fines	30.10	-19,718.08	
Check	05/26/2016	ach-5...	Medibank		1015005 · Insu...	-128.02	-19,846.10	
Deposit	05/26/2016			1-dep-26	1004004 · Fines	14.80	-19,831.30	
Deposit	05/27/2016			1-dep-27	1004004 · Fines	70.60	-19,760.70	
Deposit	05/31/2016			1-dep-31	1004004 · Fines	61.20	-19,699.50	
General Journal	05/31/2016	1-int-1		to record int	1004401 · Che...	10.55	-19,688.95	
Total 0001003 · Checking Account Midwest Bank - Other							36,783.94	-19,688.95
Total 0001003 · Checking Account Midwest Bank							-104,943.87	539,931.64
<b>0001004 · Tax Escrow Acct - IL Funds</b>								
<b>1001004 · Tax Escrow (Library)</b>								
Total 1001004 · Tax Escrow (Library)								-333.42
<b>2001004 · Tax Escrow (FICA)</b>								
Total 2001004 · Tax Escrow (FICA)								-2,177,253.62
<b>2501004 · Tax Escrow (IMRF)</b>								
Total 2501004 · Tax Escrow (IMRF)								-2,177,253.62
<b>3001004 · Tax Escrow (Audit)</b>								
Total 3001004 · Tax Escrow (Audit)								5,685.45
<b>4001004 · Tax Escrow (Liability)</b>								
Total 4001004 · Tax Escrow (Liability)								5,685.45
<b>5001004 · Tax Escrow (Site)</b>								
Total 5001004 · Tax Escrow (Site)								427,341.70
<b>8001004 · Tax Escrow (Working Cash)</b>								
Total 8001004 · Tax Escrow (Working Cash)								427,341.70
Total 0001004 · Tax Escrow Acct - IL Funds								59,133.55
<b>0001007 · First Community Bank Tax Escrow</b>								
<b>1001007 · Tax Escrow (Library)</b>								
General Journal 05/26/2016 1-tax...								184,436.27
General Journal 05/31/2016 1-tax...								184,436.27
Total 1001007 · Tax Escrow (Library)								1,473,487.77
<b>2001007 · Tax Escrow (FICA)</b>								
General Journal 05/26/2016 1-tax...								1,473,487.77
General Journal 05/31/2016 1-tax...								26,835.46
Total 2001007 · Tax Escrow (FICA)								26,835.46
Total 0001007 · Tax Escrow Acct - IL Funds								-333.42
<b>0001007 · First Community Bank Tax Escrow</b>								
<b>1001007 · Tax Escrow (Library)</b>								
General Journal 05/26/2016 1-tax...								1,500,390.38
General Journal 05/31/2016 1-tax...								1,500,390.38
Total 1001007 · Tax Escrow (Library)								1,500,816.90
<b>2001007 · Tax Escrow (FICA)</b>								
General Journal 05/26/2016 1-tax...								1,860,981.02
General Journal 05/31/2016 1-tax...								1,860,981.02
Total 2001007 · Tax Escrow (FICA)								1,860,981.02
Total 0001007 · Tax Escrow Acct - IL Funds								0.00
<b>0001007 · Tax Escrow (FICA)</b>								
General Journal 05/26/2016 1-tax...								23.45
General Journal 05/31/2016 1-tax...								19,829.56
Total 0001007 · Tax Escrow (FICA)								19,829.56

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<b>2501007 · Tax Escrow (IMRF)</b>							
General Journal	05/26/2016	1-tax...		RECORD PR...	1001007 · Tax ...	32.89	0.00
General Journal	05/31/2016	1-tax...		RECORD PR...	1001007 · Tax ...	27,771.19	32.89
<b>Total 2501007 · Tax Escrow (IMRF)</b>						27,804.08	27,804.08
<b>3001007 · Tax Escrow (Audit)</b>							
General Journal	05/26/2016	1-tax...		RECORD PR...	1001007 · Tax ...	1.02	0.00
General Journal	05/31/2016	1-tax...		RECORD PR...	1001007 · Tax ...	861.12	1.02
<b>Total 3001007 · Tax Escrow (Audit)</b>						862.14	862.14
<b>4001007 · Tax Escrow (Liability)</b>							
General Journal	05/26/2016	1-tax...		RECORD PR...	1001007 · Tax ...	3.06	0.00
General Journal	05/31/2016	1-tax...		RECORD PR...	1001007 · Tax ...	2,583.37	3.06
<b>Total 4001007 · Tax Escrow (Liability)</b>						2,586.43	2,586.43
<b>5001007 · Tax Escrow (Site)</b>							
General Journal	05/26/2016	1-tax...		RECORD PR...	1001007 · Tax ...	37.48	0.00
General Journal	05/31/2016	1-tax...		RECORD PR...	1001007 · Tax ...	31,646.25	37.48
<b>Total 5001007 · Tax Escrow (Site)</b>						31,683.73	31,683.73
<b>0001007 · First Community Bank Tax Escrow - Other</b>							
Deposit	05/31/2016			Interest	1004401 · Che...	494.92	0.00
<b>Total 0001007 · First Community Bank Tax Escrow - Other</b>						494.92	494.92
<b>Total 0001007 · First Community Bank Tax Escrow</b>						443,851.50	1,944,241.88
<b>001001 · Petty Cash - Summary</b>							
1001002 · Petty Cash - Imprest							2,409.00
Total 1001002 · Petty Cash - Imprest							2,669.00
<b>5001001 · Petty Cash</b>							
Total 5001001 · Petty Cash							-260.00
<b>Total 001001 · Petty Cash - Summary</b>							-260.00
<b>1001001 · Petty Cash on Hand</b>							
Total 1001001 · Petty Cash on Hand							2,409.00
<b>1001005 · E-Pay</b>							
General Journal	05/17/2016	1-tran...		to record tran...	0001003 · Che...	-100,000.00	109,341.83
General Journal	05/31/2016	1-tran...		to record tran...	1001006 · E-P...	1,808.80	9,341.83
Deposit	05/31/2016			Interest	1004402 · E-P...	16.68	11,150.63
<b>Total 1001005 · E-Pay</b>						-98,174.52	11,167.31

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1001006 · E-PAY (Illinois National Bank)							
Deposit	05/01/2016			epay dep-3	1004004 · Fines	40.11	1,118.45
Deposit	05/02/2016			epay dep-4	1004004 · Fines	94.61	1,158.56
Deposit	05/02/2016			1-epay-1	1004004 · Fines	2.40	1,253.17
Deposit	05/03/2016			epay dep-5	1004004 · Fines	28.20	1,255.57
Deposit	05/03/2016			1-epay-1	1004004 · Fines	40.15	1,283.77
Deposit	05/04/2016			epay dep-6	1004004 · Fines	9.60	1,323.92
Deposit	05/04/2016			epay dep-4	1004004 · Fines	7.20	1,333.52
Deposit	05/05/2016			epay dep-5	-SPLIT-	99.99	1,340.72
Deposit	05/05/2016			1-epay-1	1004004 · Fines	61.60	1,440.71
Deposit	05/06/2016			1-epaydep-1	1004004 · Fines	28.60	1,502.31
Deposit	05/07/2016			epay dep-7	1004004 · Fines	70.70	1,530.91
Deposit	05/09/2016			epay dep-9	1004004 · Fines	60.00	1,601.61
Deposit	05/09/2016			1-epay-1	1004004 · Fines	1.80	1,661.61
Deposit	05/09/2016			1-epay-2	1004010 · Mee...	50.00	1,663.41
Deposit	05/10/2016			epay dep-10	1004004 · Fines	8.40	1,713.41
Deposit	05/10/2016			1-epay-1	1004004 · Fines	21.60	1,721.81
Deposit	05/11/2016			epay dep-11	1004004 · Fines	80.60	1,743.41
Deposit	05/12/2016			epay dep-1	1004004 · Fines	23.60	1,824.01
Deposit	05/14/2016			epay dep-2	1004004 · Fines	75.60	1,847.61
Deposit	05/15/2016			epay dep - 3	1004004 · Fines	39.90	1,923.21
Deposit	05/16/2016			epay dep-4	1004004 · Fines	98.30	1,963.11
Deposit	05/17/2016			epay dep - 5	1004004 · Fines	111.50	2,061.41
Deposit	05/18/2016			epay dep - 6	1004004 · Fines	88.19	2,172.91
Deposit	05/18/2016			1-epay-1	1004004 · Fines	30.99	2,261.10
Deposit	05/19/2016			1-epay-1	1004004 · Fines	57.50	2,292.09
Deposit	05/20/2016			1-epay-2	1004004 · Fines	18.00	2,349.59
Deposit	05/20/2016			1-epay-1	1004004 · Fines	2.20	2,367.59
Deposit	05/21/2016			1-epay-3	1004004 · Fines	11.70	2,369.79
Deposit	05/22/2016			1-epay-4	1004004 · Fines	21.40	2,381.49
Deposit	05/23/2016			1-epay-5	1004004 · Fines	162.26	2,402.89
Deposit	05/23/2016			1-epay-1	1004004 · Fines	11.00	2,565.15
Deposit	05/24/2016			1-epay-6	1004004 · Fines	90.00	2,576.15
Deposit	05/24/2016			1-epaydep-1	1004004 · Fines	18.65	2,666.15
Deposit	05/24/2016			1-epay-1	1004004 · Fines	60.29	2,684.80
Deposit	05/25/2016			1=epaydep-2	1004004 · Fines	66.20	2,745.09
Deposit	05/25/2016			1-epay-1	1004004 · Fines	28.60	2,811.29
Deposit	05/26/2016			1-epaydep-3	1004004 · Fines	7.00	2,839.89
Deposit	05/26/2016			1-epay-1	1004004 · Fines	25.89	2,846.89
Deposit	05/27/2016			1-epaydep-4	1004004 · Fines	14.89	2,887.67
Deposit	05/27/2016			1-epay-1	1004004 · Fines	9.00	2,896.67
Deposit	05/28/2016			1-epaydep-5	1004004 · Fines	26.10	2,922.77
Deposit	05/31/2016			1-epaydep-6	1004004 · Fines	252.49	3,175.26
Deposit	05/31/2016			1-epay-1	1004004 · Fines	36.90	3,212.16
General Journal	05/31/2016	1-tran...		to record tran...	1001005 · E-Pay	-1,808.80	1,403.36
Check	05/31/2016			Service Charge	1015204 · Ban...	-109.88	1,293.48
Total 1001006 · E-PAY (Illinois National Bank)						175.03	1,293.48

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Type	Date	Num	Name	Memo	Split	Amount	Balance
7501011 · Construction Checking Acct Deposit	05/31/2016			Interest	7504400 · Inter...	88.77	348,820.75 348,909.52
Total 7501011 · Construction Checking Acct						88.77	348,909.52
8001005 · Tax Escrow (Working Cash)							26,835.46 26,835.46
Total 8001005 · Tax Escrow (Working Cash)							
11000 · Accounts Receivable							0.00 0.00
Total 11000 · Accounts Receivable							
1001010 · Property Tax Rec (Library)							1,578,917.57 1,578,917.57
Total 1001010 · Property Tax Rec (Library)							
1001040 · Prepaid Insurance (Library)							15,010.52 15,010.52
Total 1001040 · Prepaid Insurance (Library)							
1001175 · Due from Construction Fund							44,162.20 44,162.20
Total 1001175 · Due from Construction Fund							
2001010 · Property Taxes Rec (FICA)							84,619.22 84,619.22
Total 2001010 · Property Taxes Rec (FICA)							
2501010 · Prop Tax Rec (IMRF)							121,159.92 121,159.92
Total 2501010 · Prop Tax Rec (IMRF)							
3001010 · Property Tax Receivable - Audit							3,846.10 3,846.10
Total 3001010 · Property Tax Receivable - Audit							
4001010 · Property Tax Receivable							10,577.34 10,577.34
Total 4001010 · Property Tax Receivable							
4001030 · Prepaid Insurance							8,250.00 8,250.00
Total 4001030 · Prepaid Insurance							
5001010 · Property Tax Rec - (Site)							136,545.23 136,545.23
Total 5001010 · Property Tax Rec - (Site)							
7501110 · Due from General Fund							-44,162.20 -44,162.20
Total 7501110 · Due from General Fund							

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Type	Date	Num	Name	Memo	Split	Amount	Balance
0002001 · Accounts Payable							
Bill	05/01/2016	10744	Butler Domestic		5085212 · Cust...	-2,958.00	-33,340.21
Bill	05/01/2016	1370944	Center Point Large ...		1045114 · Larg...	-136.62	-36,298.21
Bill	05/01/2016	3790724	Anderson		5085214 · Buil...	-91.78	-36,434.83
Bill	05/01/2016	14108...	Groot Industries, Inc.		5085213 · Disp...	-143.34	-36,526.61
Bill	05/01/2016	050116	Chicago Genealogic...		1015013 · Me...	-25.00	-36,669.95
Bill	05/01/2016	050116	Will Grundy Geneal...		1015013 · Me...	-20.00	-36,694.95
Bill	05/01/2016	10872...	Penguin Random H...		1045109 · Audi...	-87.75	-36,714.95
Bill	05/02/2016	27298	Plainfield Area Cha...		1015318 · Publ...	-124.25	-36,802.70
Bill	05/02/2016	34438...	Cintas		5085214 · Buil...	-52.80	-36,926.95
Bill	05/02/2016	22890	WebInx Incorporated		1095209 · Ema...	-320.00	-36,979.75
Bill	05/02/2016	20319...	Baker & Taylor Books-		1065112 · Ficti...	-9.85	-37,309.60
Bill	05/02/2016	050516	T-Mobile		1015317 · Tele...	-495.68	-37,805.28
Bill	05/02/2016	05021...	AT&T		1095303 · Dat...	-162.00	-37,967.28
Bill	05/02/2016	050216	Amazon		1045108 · Vide...	-54.94	-38,022.22
Bill	05/02/2016	05021...	Amazon		0001904 · Cre...	54.94	-37,967.28
Bill	05/02/2016	05021...	Amazon		1045105 · Port...	-53.46	-38,020.74
Bill	05/02/2016	20319...	Baker & Taylor Books-		0001904 · Cre...	53.46	-37,967.28
Bill	05/02/2016	75329...	Recorded Books, Inc.		1045115 · Gra...	-85.06	-38,052.34
Bill	05/02/2016	May 2...	Vision Service Plan ...	May 2016 - P...	1045109 · Audi...	-82.20	-38,134.54
Bill	05/02/2016	60690...	Demco		1015005 · Insu...	-125.43	-38,259.97
Bill	05/02/2016	41049	Demco		1025306 · Tec...	-1,028.51	-39,288.48
Bill	05/02/2016	050316	Record Information ...		0001909 · Cre...	1,028.51	-38,259.97
Bill	05/02/2016	050316	Record Information ...		1045103 · Dat...	-1,896.00	-40,155.97
Bill	05/03/2016	050316	Vudu		0001904 · Cre...	1,896.00	-38,259.97
Bill	05/03/2016	05031...	Vudu		1045104 · Dow...	-907.58	-39,167.55
Bill	05/03/2016	05031...	Amazon		0001904 · Cre...	907.58	-38,259.97
Bill	05/03/2016	05031...	Amazon		1045105 · Port...	-223.28	-38,483.25
Bill	05/03/2016	05031...	Amazon		0001904 · Cre...	223.28	-38,259.97
Bill	05/03/2016	05031...	Amazon		1055105 · Port...	-705.36	-38,965.33
Bill	05/03/2016	05031...	Amazon		0001904 · Cre...	705.36	-38,259.97
Bill	05/03/2016	05031...	Amazon		1045105 · Port...	-560.50	-38,820.47
Bill	05/03/2016	05031...	Amazon		0001904 · Cre...	560.50	-38,259.97
Bill	05/03/2016	05031...	Amazon		1065102 · YA ...	-51.96	-38,311.93
Bill	05/03/2016	05031...	Amazon		0001902 · Cre...	51.96	-38,259.97
Bill	05/03/2016	20319...	Baker & Taylor Books-		-SPLIT-	-415.67	-38,675.64
Bill	05/03/2016	20319...	Baker & Taylor Books-		1045114 · Larg...	-66.91	-38,742.55
Bill	05/03/2016	20319...	Baker & Taylor Books-		1045112 · Ficti...	-360.76	-39,103.31
Bill	05/03/2016	20319...	Baker & Taylor Books-		-SPLIT-	-1,348.70	-40,452.01
Bill	05/03/2016	20319...	Baker & Taylor Books-		-SPLIT-	-209.42	-40,661.43
Bill	05/03/2016	5/2/16...	Vudu		1045104 · Dow...	-39.99	-40,701.42
Bill	05/03/2016	5/2/16...	Vudu		0001904 · Cre...	39.99	-40,661.43
Bill	05/03/2016	5/2/16...	Vudu		1045104 · Dow...	-38.99	-40,700.42
Bill	05/03/2016	5/2/16...	Vudu		1045104 · Dow...	-22.50	-40,722.92
Bill	05/03/2016	5/2/16...	Vudu		1045104 · Dow...	-39.99	-40,762.91
Bill	05/03/2016	5/2/16...	Vudu		1045104 · Dow...	-19.99	-40,782.90
Bill	05/03/2016	5/2/16...	Vudu		0001904 · Cre...	82.48	-40,700.42
Bill	05/03/2016	5/2/16...	Vudu		0001904 · Cre...	38.99	-40,661.43
Bill	05/03/2016	5/2/16...	Vudu		1045104 · Dow...	-39.99	-40,701.42

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill Pmt -CCard	05/03/2016		Vudu		0001904 · Cre...	39.99	-40,661.43
Bill	05/04/2016	160423	RMG		5085217 · Equi...	-460.00	-41,121.43
Bill	05/04/2016	050416	Village of Plainfield		5085603 · Utilit...	-22.52	-41,143.95
Bill	05/04/2016	050416	Village of Plainfield		5085603 · Utilit...	-290.22	-41,434.17
Bill	05/04/2016	050416	Amazon		1045104 · Dow...	-14.99	-41,449.16
Bill Pmt -CCard	05/04/2016		Amazon		0001904 · Cre...	14.99	-41,434.17
Bill	05/04/2016	050416	comixology		1045104 · Dow...	-619.53	-42,053.70
Bill Pmt -CCard	05/04/2016		comixology		0001904 · Cre...	619.53	-41,434.17
Bill	05/04/2016	050416	Amazon		1045121 · Purc...	-29.66	-41,463.83
Bill	05/04/2016	050416	Baker & Taylor Books-		-SPLIT-	-907.99	-42,371.82
Bill	05/04/2016	20319	Brilliance Publishing...		1045109 · Audi...	-159.95	-42,531.77
Bill	05/04/2016	IN108...	Brilliance Publishing...	the martian PV	1045102 · Adul...	-150.00	-42,681.77
Bill	05/04/2016	413911	Criterion Pictures USA		1055123 · Eas...	-25.71	-42,707.48
Bill	05/04/2016	20319...	Baker & Taylor Books-		1045109 · Audi...	-99.00	-42,806.48
Bill	05/04/2016	75331...	Recorded Books, Inc.		1045101 · Sum...	-100.00	-42,906.48
Bill	05/04/2016	5.04.2...	Target		1065101 · Sum...	-100.00	-43,006.48
Bill	05/04/2016	5.04.2...	GameStop		1065101 · Sum...	-100.00	-43,106.48
Bill	05/04/2016	5.04.2...	Barnes & Noble		1065101 · Sum...	-100.00	-43,206.48
Bill	05/04/2016	5.04.2...	Barnes & Noble		1095209 · Ema...	-283.33	-43,389.81
Bill	05/04/2016	5.04.2...	Google		0001903 · Cre...	283.33	-43,106.48
Bill Pmt -CCard	05/04/2016		Google		0001902 · Cre...	100.00	-43,006.48
Bill Pmt -CCard	05/04/2016		Barnes & Noble		0001902 · Cre...	100.00	-42,906.48
Bill Pmt -CCard	05/04/2016		GameStop		0001902 · Cre...	100.00	-42,806.48
Bill Pmt -CCard	05/04/2016		Target		0001902 · Cre...	100.00	-42,706.48
Credit	05/04/2016		Amazon		1045108 · Vide...	2.00	-42,804.48
Bill	05/04/2016	105-8...	Amazon		1045104 · Dow...	-17.99	-42,822.47
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-17.99	-42,840.46
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-17.99	-42,858.45
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-17.99	-42,876.44
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-17.99	-42,894.43
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-13.99	-42,908.42
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-13.99	-42,922.41
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-13.99	-42,936.40
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-13.99	-42,950.39
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-24.99	-42,975.38
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-13.99	-42,989.37
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-13.99	-43,003.36
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-13.99	-43,017.35
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-13.99	-43,031.34
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-13.99	-43,045.33
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-13.99	-43,059.32
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-26.50	-43,085.82
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-13.99	-43,099.81
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-23.99	-43,123.80
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-17.99	-43,141.79
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-36.50	-43,178.29
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-13.99	-43,192.28
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-13.99	-43,206.27
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-17.99	-43,224.26
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-17.99	-43,242.25
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-13.99	-43,256.24

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Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-17.99	-43,274.23
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-36.50	-43,310.73
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-17.99	-43,328.72
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-13.99	-43,342.71
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-13.99	-43,356.70
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-13.99	-43,370.69
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-19.99	-43,390.68
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-19.99	-43,410.67
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-19.99	-43,430.66
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-19.99	-43,450.65
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-19.99	-43,470.64
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-19.99	-43,490.63
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-19.99	-43,510.62
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-19.99	-43,530.61
Bill Pmt -CCard	05/04/2016	5/2/16...	Vudu		0001904 · Cre...	726.13	-42,804.48
Bill	05/04/2016	5/2/16...	Vudu		1045104 · Dow...	-19.99	-42,824.47
Bill Pmt -CCard	05/04/2016	5/2/16...	Vudu		0001904 · Cre...	19.99	-42,804.48
Bill	05/05/2016	050516	IAMS		1015801 · Libr...	-600.00	-43,404.48
Bill	05/05/2016	050516	Wine & Cheese by T...		1045102 · Adul...	-300.00	-43,704.48
Bill	05/05/2016	050516	Rose Deenen		1045102 · Adul...	-300.00	-44,004.48
Bill	05/05/2016	050516	JR Media		1045102 · Adul...	-175.00	-44,179.48
Bill	05/05/2016	050516	Riddle, Jenny		1045102 · Adul...	-600.00	-44,779.48
Bill	05/05/2016	20319...	Baker & Taylor Books-		1045405 · Loc...	-19.08	-44,798.56
Bill	05/05/2016	050516	Michelle Y Roubel		1015012 · Trav...	-626.99	-45,425.55
Bill	05/05/2016	050516	Cardmember Service		-SPLIT-	-6,647.00	-52,072.55
Bill	05/05/2016	20319...	Baker & Taylor Books-		1004310 · Staff...	-5.42	-52,077.97
Bill	05/05/2016	050516	Penguin Random H...		1045110 · Repl...	-12.00	-52,089.97
Bill	05/05/2016	10873...	Recorded Books, Inc.		1045109 · Audi...	-82.20	-52,172.17
Bill	05/05/2016	75332...	Recorded Books, Inc.		5085606 · Jani...	-407.00	-52,579.17
Bill	05/05/2016	98317	Tri-K		1095303 · Dat...	-129.85	-52,709.02
Bill	05/06/2016	05061...	Comcast		1045109 · Audi...	-82.20	-52,791.22
Bill	05/06/2016	75332...	Recorded Books, Inc.		1045109 · Audi...	-99.00	-52,890.22
Bill	05/06/2016	75332...	Recorded Books, Inc.		1045120 · Peri...	-25.06	-52,915.28
Bill	05/06/2016	3609	Rivistas Subscriptio...	HGTV	5085214 · Buil...	-63.60	-52,978.88
Bill	05/09/2016	34439...	Cintas		1045105 · Port...	-129.99	-53,108.87
Bill	05/09/2016	05091...	Barnes & Noble		0001904 · Cre...	129.99	-52,978.88
Bill Pmt -CCard	05/09/2016	05091...	Barnes & Noble		1045107 · Co...	-117.11	-53,095.99
Bill	05/09/2016	93949...	Midwest Tape	untitled unma...	1045107 · Co...	-13.99	-53,109.98
Bill	05/09/2016	93949...	Midwest Tape		1045107 · Co...	-40.17	-53,150.15
Bill	05/09/2016	93949...	Midwest Tape		1055108 · Vide...	-309.12	-53,459.27
Bill	05/09/2016	93949...	Midwest Tape	team umizoomi	1055108 · Vide...	-10.39	-53,469.66
Bill	05/09/2016	93949...	Midwest Tape		1065107 · Co...	-48.36	-53,518.02
Bill	05/09/2016	75332...	Recorded Books, Inc.		1045109 · Audi...	-99.00	-53,617.02
Bill	05/09/2016	93949...	Midwest Tape		1045108 · Vide...	-83.96	-53,700.98
Bill	05/09/2016	93949...	Midwest Tape		1045108 · Vide...	-278.28	-53,979.26
Bill	05/09/2016	93949...	Midwest Tape		1045108 · Vide...	-22.99	-54,002.25
Bill	05/09/2016	109-4...	Amazon		1045116 · Non...	-29.66	-54,031.91
Bill	05/09/2016	105-7...	Amazon		1045108 · Vide...	-49.88	-54,081.79
Credit	05/09/2016	110-1...	Amazon	Refund - Logit...	1045105 · Port...	35.96	-54,045.83

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill Pmt -CCard	05/09/2016		Amazon		0001904 · Cre...	49.88	-53,995.95
Bill Pmt -CCard	05/09/2016		Amazon		0001904 · Cre...	29.66	-53,966.29
Bill	05/10/2016	Zinio 8...	Recorded Books, Inc.		1095210 · Lea...	-1,169.00	-55,135.29
Bill	05/10/2016	05101...	Linda Ling		1015011 · Staff...	-23.68	-55,158.97
Bill	05/10/2016	63016...	Kin-ko Ace Stores, I...		5085216 · Bull...	-33.97	-55,192.94
Bill	05/10/2016	05101...	Amazon		1045108 · Vide...	-84.16	-55,277.10
Bill Pmt -CCard	05/10/2016		Amazon		0001904 · Cre...	84.16	-55,192.94
Bill	05/10/2016	05101...	Amazon		1045108 · Vide...	-49.88	-55,242.82
Bill Pmt -CCard	05/10/2016		Amazon		0001904 · Cre...	49.88	-55,192.94
Bill	05/10/2016	05101...	Amazon		1045116 · Non...	-29.66	-55,222.60
Bill	05/10/2016	58026...	Gale / Cengage Lea...		1045114 · Larg...	-21.59	-55,244.19
Bill	05/10/2016	Zinio816	Recorded Books, Inc.	Subscription 1...	1045104 · Dow...	-3,447.94	-58,692.13
Bill	05/10/2016	105-8...	Amazon		1045108 · Vide...	-84.16	-58,776.29
Bill Pmt -CCard	05/10/2016		Amazon		0001904 · Cre...	84.16	-58,692.13
Bill	05/11/2016	20320...	Baker & Taylor Books-		1045112 · Ficti...	-277.78	-58,969.91
Bill	05/11/2016	123228	Children's Plus Inc.		1055116 · Non...	-611.76	-59,581.67
Bill Pmt -Check	05/12/2016	30978	ComEd		0001003 · Che...	61.39	-59,520.28
Bill Pmt -Check	05/12/2016	30979	Health Care Service ...		0001003 · Che...	1,078.31	-58,441.97
Bill Pmt -Check	05/12/2016	30980	Metlife - Group Bene...		0001003 · Che...	776.65	-57,665.32
Bill Pmt -Check	05/12/2016	30981	MidAmerican Energ...		0001003 · Che...	3,951.09	-53,714.23
Bill Pmt -Check	05/12/2016	30982	NCPERS Group Life...		0001003 · Che...	112.00	-53,602.23
Bill Pmt -Check	05/12/2016	30983	Vision Service Plan ...		0001003 · Che...	171.23	-53,431.00
Bill	05/12/2016	20320...	Baker & Taylor Books-		1045112 · Ficti...	-628.32	-54,059.32
Bill	05/12/2016	58037...	Gale / Cengage Lea...		1045114 · Larg...	-21.59	-54,080.91
Bill	05/13/2016	05131...	Staples Advantage		1045310 · Offic...	-336.77	-54,417.68
Bill Pmt -CCard	05/13/2016		Staples Advantage		0001909 · Cre...	336.77	-54,080.91
Bill	05/13/2016	051316	Signs by Tomorrow		1015318 · Publ...	-228.63	-54,309.54
Bill Pmt -CCard	05/13/2016		Signs by Tomorrow		0001901 · Cre...	228.63	-54,080.91
Bill	05/13/2016	20320...	Baker & Taylor Books-		1045114 · Larg...	-16.28	-54,097.19
Bill	05/13/2016	20320...	Baker & Taylor Books-		1045112 · Ficti...	-47.38	-54,144.57
Bill	05/13/2016	2016/I...	D&Z HOUSE OF B...		1045117 · Fore...	-460.39	-54,604.96
Bill	05/13/2016	93964...	Midwest Tape		1045107 · Co...	-12.99	-54,617.95
Bill	05/13/2016	93964...	Midwest Tape		1045107 · Co...	-138.89	-54,756.84
Bill	05/13/2016	93964...	Midwest Tape		1045107 · Co...	-53.75	-54,810.59
Bill	05/13/2016	93963...	Midwest Tape		1055108 · Vide...	-289.39	-55,099.98
Bill	05/13/2016	93964...	Midwest Tape		1065108 · Vide...	-26.99	-55,126.97
Bill	05/13/2016	I-10009	Signs by Tomorrow		1015318 · Publ...	-22.99	-55,355.60
Bill	05/13/2016	93963...	Midwest Tape		1045108 · Vide...	-22.99	-55,378.59
Bill	05/13/2016	93963...	Midwest Tape		1045108 · Vide...	-21.59	-55,400.18
Bill	05/13/2016	93963...	Midwest Tape		1045108 · Vide...	-84.96	-55,485.14
Bill	05/13/2016	93964...	Midwest Tape		1045108 · Vide...	-46.98	-55,532.12
Bill	05/13/2016	93964...	Midwest Tape		1045108 · Vide...	-182.31	-55,714.43
Bill	05/13/2016	93964...	Midwest Tape		1045108 · Vide...	-147.94	-55,862.37
Bill	05/13/2016	93964...	Midwest Tape		1045108 · Vide...	-29.99	-55,892.36
Bill	05/13/2016	93964...	Midwest Tape		1045108 · Vide...	-49.56	-55,941.92
Bill	05/13/2016	20320...	Baker & Taylor Books-		1065107 · Co...	-50.12	-55,992.04
Bill	05/14/2016	71561...	Staples Advantage		1045310 · Offic...	-336.77	-56,328.81
Bill Pmt -CCard	05/14/2016		Staples Advantage		0001909 · Cre...	336.77	-55,992.04
Bill	05/15/2016	05151...	Call One		1015317 · Tele...	-966.17	-56,958.21

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Bill	05/16/2016	34439...	Cintas		5085214 · Buil...	-63.60	-57,021.81
Bill	05/16/2016	051616	Kohn, Kara	payment for w...	1015011 · Staff...	-73.71	-57,095.52
Bill	05/16/2016	051616	Texley, Sharon	payments for i...	1045212 · Instr...	-150.00	-57,245.52
Bill	05/16/2016	05161...	Cavallo, William	noon job club	1045212 · Instr...	-100.00	-57,495.52
Bill	05/16/2016	05161...	Rand, Janet	payment for n...	1065212 · Instr...	-75.00	-57,570.52
Bill	05/16/2016	05161...	Curtin, Dennis	payment for w...	1045212 · Instr...	-150.00	-57,720.52
Bill	05/16/2016	051616	Johnson, Amanda	class reimburs...	1015011 · Staff...	-450.00	-58,170.52
Bill	05/16/2016	05161...	Jackson, Melinda		1015012 · Trav...	-71.50	-58,242.02
Bill	05/16/2016	05161...	Deszcz, Judith		1015012 · Trav...	-82.82	-58,324.84
Bill	05/16/2016	05161...	Beard, Tina		1015012 · Trav...	-50.76	-58,375.60
Bill	05/16/2016	05161...	Lane, Tracey		1015012 · Trav...	-63.38	-58,438.98
Bill	05/16/2016	05161...	Lombardo, Donna		1015012 · Trav...	-22.58	-58,461.56
Bill	05/16/2016	051616	Herbst, Renee		1015012 · Trav...	-21.60	-58,483.16
Bill	05/16/2016	05161...	Peterson, Michelle		1015012 · Trav...	-42.12	-58,525.28
Bill	05/16/2016	05161...	Kohn, Kara		1015012 · Trav...	-95.58	-58,620.86
Bill	05/16/2016	05161...	Nash, Anastasia		1015012 · Trav...	-44.60	-58,665.46
Bill	05/16/2016	05161...	Pappas, Lisa		1015012 · Trav...	-24.30	-58,689.76
Bill	05/16/2016	05161...	De Fazio, Veronica		1015012 · Trav...	-117.72	-58,807.48
Bill	05/16/2016	05161...	Moistre, Kristin		1015012 · Trav...	-60.48	-58,867.96
Bill	05/16/2016	05161...	Family Video Movie ...		1045405 · Loc...	-169.46	-59,037.42
Bill	05/16/2016	05161...	Best Buy		0001904 · Cre...	639.98	-58,397.44
Bill	05/16/2016	05161...	Family Video Movie ...		0001904 · Cre...	169.46	-58,227.98
Bill	05/16/2016	05161...	Amazon		1045108 · Vide...	-49.98	-58,277.96
Bill	05/16/2016	05161...	Amazon		0001904 · Cre...	49.98	-58,227.98
Bill	05/16/2016	05161...	Amazon		1045108 · Vide...	-54.94	-58,282.92
Bill	05/16/2016	27455	Cross Points Sales, ...	Fire Alarm Sy...	0001904 · Cre...	54.94	-58,227.98
Bill	05/16/2016	05161...	Melitte - Group Bene...		5085215 · Equi...	-180.00	-58,407.98
Bill	05/16/2016	98407	Tri-K		1015005 · Insu...	-679.06	-59,087.04
Bill	05/16/2016	June 2...	Vision Service Plan ...	June 2016	1015005 · Insu...	-268.00	-59,355.04
Bill	05/16/2016	June 2...	Vision Service Plan ...	June 2016 Pa...	1015005 · Insu...	-250.43	-59,605.47
Bill	05/17/2016	051716	Staples Advantage		1025306 · Tec...	-125.43	-59,730.90
Bill	05/17/2016	051716	Staples Advantage		0001909 · Cre...	-424.06	-60,154.96
Bill	05/17/2016	6/1/16...	Health Care Service ...	Account # 85...	1015005 · Insu...	424.06	-59,730.90
Bill	05/17/2016	5.17.2...	Walmart		1065102 · YA ...	-1,166.19	-60,897.09
Bill	05/17/2016	30984	Walmart		0001902 · Cre...	-27.92	-60,925.01
Bill	05/18/2016	30985	Anderson		0001003 · Che...	27.92	-60,897.09
Bill	05/18/2016	30986	AT&T		0001003 · Che...	91.78	-60,805.31
Bill	05/18/2016	30987	Baker & Taylor - Co...		0001003 · Che...	162.00	-60,643.31
Bill	05/18/2016	30988	Baker & Taylor Books-		0001003 · Che...	165.45	-60,477.86
Bill	05/18/2016	30989	Beard, Tina		0001003 · Che...	3,876.77	-56,601.09
Bill	05/18/2016	30990	Butler Domestic		0001003 · Che...	50.76	-56,550.33
Bill	05/18/2016	30991	Call One		0001003 · Che...	5,412.00	-51,138.33
Bill	05/18/2016	30992	Cardmember Service		0001003 · Che...	966.17	-50,172.16
Bill	05/18/2016	30993	Cavallo, William	payments for i...	0001003 · Che...	6,647.00	-43,525.16
Bill	05/18/2016	30994	Cavendish Square		0001003 · Che...	150.00	-43,375.16
Bill	05/18/2016	30995	CCS		0001003 · Che...	193.91	-43,181.25
Bill	05/18/2016	30995	Center Point Large ...		0001003 · Che...	1,725.92	-41,455.33
Bill	05/18/2016	30995	Center Point Large ...		0001003 · Che...	269.64	-41,185.69

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Bill Pmt -Check	05/18/2016	30996	Chan, Alex		0001003 · Che...	100.00	-41,085.69
Bill Pmt -Check	05/18/2016	30997	Chicago Genealogic...	2 computer cl...	0001003 · Che...	25.00	-41,060.69
Bill Pmt -Check	05/18/2016	30998	Children's Plus Inc.		0001003 · Che...	59.80	-41,000.89
Bill Pmt -Check	05/18/2016	30999	Cintas		0001003 · Che...	285.60	-40,715.29
Bill Pmt -Check	05/18/2016	31000	Comcast		0001003 · Che...	129.85	-40,585.44
Bill Pmt -Check	05/18/2016	31002	Curfin, Dennis	payment for n...	0001003 · Che...	75.00	-40,510.44
Bill Pmt -Check	05/18/2016	31001	De Fazio, Veronica		0001003 · Che...	117.72	-40,392.72
Bill Pmt -Check	05/18/2016	31003	Deszcz, Judith		0001003 · Che...	82.82	-40,309.90
Bill Pmt -Check	05/18/2016	31004	Enterprise Newspap...		0001003 · Che...	139.76	-40,170.14
Bill Pmt -Check	05/18/2016	31005	Evanced		0001003 · Che...	946.00	-39,224.14
Bill Pmt -Check	05/18/2016	31006	Gale / Cengage Lea...		0001003 · Che...	24.79	-39,199.35
Bill Pmt -Check	05/18/2016	31007	Groot Industries, Inc.		0001003 · Che...	143.34	-39,056.01
Bill Pmt -Check	05/18/2016	31008	Herbst, Renee		0001003 · Che...	21.60	-39,034.41
Bill Pmt -Check	05/18/2016	31009	IAMS		0001003 · Che...	600.00	-38,434.41
Bill Pmt -Check	05/18/2016	31010	Jackson, Melinda		0001003 · Che...	521.50	-37,912.91
Bill Pmt -Check	05/18/2016	31011	Johnson, Amanda	payment for w...	0001003 · Che...	150.00	-37,762.91
Bill Pmt -Check	05/18/2016	31012	JR Media		0001003 · Che...	175.00	-37,587.91
Bill Pmt -Check	05/18/2016	31013	Kin-ko Ace Stores, l...		0001003 · Che...	128.88	-37,459.03
Bill Pmt -Check	05/18/2016	31014	Kohn, Kara		0001003 · Che...	169.29	-37,289.74
Bill Pmt -Check	05/18/2016	31015	Konica Minolta		0001003 · Che...	2,236.40	-35,053.34
Bill Pmt -Check	05/18/2016	31016	Lane, Tracey		0001003 · Che...	63.38	-34,989.96
Bill Pmt -Check	05/18/2016	31017	Linda Ling		0001003 · Che...	23.68	-34,966.28
Bill Pmt -Check	05/18/2016	31018	Lombardo, Donna		0001003 · Che...	22.58	-34,943.70
Bill Pmt -Check	05/18/2016	31019	Michelle Y Roubel		0001003 · Che...	626.99	-34,316.71
Bill Pmt -Check	05/18/2016	31020	Midwest Tape		0001003 · Che...	3,759.81	-30,556.90
Bill Pmt -Check	05/18/2016	31021	Molstre, Kristin		0001003 · Che...	60.48	-30,496.42
Bill Pmt -Check	05/18/2016	31022	Nash, Anastasia		0001003 · Che...	44.60	-30,451.82
Bill Pmt -Check	05/18/2016	31023	New Readers Press		0001003 · Che...	456.95	-29,994.87
Bill Pmt -Check	05/18/2016	31024	Nicor Gas		0001003 · Che...	438.86	-29,556.01
Bill Pmt -Check	05/18/2016	31025	Pappas, Lisa		0001003 · Che...	24.30	-29,531.71
Bill Pmt -Check	05/18/2016	31026	Penguin Random H...		0001003 · Che...	101.25	-29,430.46
Bill Pmt -Check	05/18/2016	31027	Peterson, Michelle		0001003 · Che...	42.12	-29,388.34
Bill Pmt -Check	05/18/2016	31028	Plainfield Area Cha...		0001003 · Che...	124.25	-29,264.09
Bill Pmt -Check	05/18/2016	31029	Rand, Janet	noon job club	0001003 · Che...	100.00	-29,164.09
Bill Pmt -Check	05/18/2016	31030	Recorded Books, Inc.		0001003 · Che...	1,228.99	-27,935.10
Bill Pmt -Check	05/18/2016	31031	Riddle, Jenny	pets in the wh...	0001003 · Che...	600.00	-27,335.10
Bill Pmt -Check	05/18/2016	31032	RMG		0001003 · Che...	460.00	-26,875.10
Bill Pmt -Check	05/18/2016	31033	Robbins Schwartz		0001003 · Che...	110.00	-26,765.10
Bill Pmt -Check	05/18/2016	31034	Rose Deenen		0001003 · Che...	300.00	-26,465.10
Bill Pmt -Check	05/18/2016	31035	Signs by Tomorrow		0001003 · Che...	228.63	-26,236.47
Bill Pmt -Check	05/18/2016	31036	Steiner Electric Com...		0001003 · Che...	460.00	-25,776.47
Bill Pmt -Check	05/18/2016	31037	T-Mobile		0001003 · Che...	495.68	-25,280.79
Bill Pmt -Check	05/18/2016	31038	Texley, Sharon	payment for w...	0001003 · Che...	150.00	-25,130.79
Bill Pmt -Check	05/18/2016	31039	The Employers Ass...		0001003 · Che...	42.00	-25,088.79
Bill Pmt -Check	05/18/2016	31040	The Law Offices of ...		0001003 · Che...	663.00	-24,425.79
Bill Pmt -Check	05/18/2016	31041	Thompson Elevator ...		0001003 · Che...	100.00	-24,325.79
Bill Pmt -Check	05/18/2016	31042	Thorndike Press	VOID:	0001003 · Che...	0.00	-24,325.79
Bill Pmt -Check	05/18/2016	31043	Three Rivers Library		0001003 · Che...	30.00	-24,295.79
Bill Pmt -Check	05/18/2016	31044	Tri-K		0001003 · Che...	628.02	-23,667.77

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Bill Pmt -Check	05/18/2016	31045	usborne books		0001003 · Che...	1,543.26	-22,124.51
Bill Pmt -Check	05/18/2016	31046	Village of Plainfield		0001003 · Che...	312.74	-21,811.77
Bill Pmt -Check	05/18/2016	31047	Webllnx Incorporated		0001003 · Che...	410.00	-21,401.77
Bill Pmt -Check	05/18/2016	31048	Will Grundy Geneal...		0001003 · Che...	20.00	-21,381.77
Bill Pmt -Check	05/18/2016	31049	Wine & Cheese by T...		0001003 · Che...	300.00	-21,081.77
Bill	05/18/2016	051816	Best Buy		1045105 · Port...	-639.98	-21,721.75
Bill	05/18/2016	123478	Children's Plus Inc.		1055116 · Non...	-2,070.40	-23,792.15
Bill	05/18/2016	123481	Children's Plus Inc.		1055116 · Non...	-620.40	-24,412.55
Bill	05/18/2016	123482	Children's Plus Inc.		1055116 · Non...	-1,572.21	-25,984.76
Bill	05/18/2016	123483	Children's Plus Inc.		1055116 · Non...	-921.81	-26,906.57
Bill	05/18/2016	123484	Children's Plus Inc.		1065116 · Non...	-323.40	-27,229.97
Bill	05/18/2016	123485	Children's Plus Inc.		1065116 · Non...	-479.10	-27,709.07
Bill	05/18/2016	123486	Children's Plus Inc.		1055112 · Ficti...	-883.43	-28,592.50
Bill	05/18/2016	30489...	Konica Minolta Pre...		1095210 · Lea...	-1,404.66	-29,997.16
Bill	05/18/2016	051816	Lemont Public Library	overcoming p...	1035309 · ILL ...	-21.00	-30,018.16
Bill	05/18/2016	05181...	Nicor Gas		5085602 · Utilit...	-25.67	-30,043.83
Bill	05/18/2016	Parkin...	Haras, Kelly	For: Day of Di...	1015011 · Staff...	-16.00	-30,059.83
Bill	05/18/2016	71563...	Staples Advantage		1025306 · Tec...	-378.40	-30,438.23
Bill Pmt -CCard	05/18/2016		Staples Advantage		0001909 · Cre...	378.40	-30,059.83
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-10.99	-30,070.82
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,082.81
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-12.99	-30,095.80
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-9.99	-30,105.79
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,117.78
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-9.26	-30,127.04
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	67.21	-30,059.83
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-12.99	-30,072.82
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	12.99	-30,059.83
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-12.99	-30,072.82
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	12.99	-30,059.83
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-10.99	-30,070.82
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	10.99	-30,059.83
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-12.99	-30,072.82
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,084.81
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,096.80
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,108.79
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-10.99	-30,119.78
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-6.99	-30,126.77
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-8.87	-30,135.64
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,147.63
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,159.62
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-8.46	-30,168.08
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-7.99	-30,176.07
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,188.06
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-9.99	-30,198.05
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,210.04
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-9.99	-30,220.03
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,232.02
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-7.99	-30,240.01

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-12.99	-30,253.00
Bill Pmt -CCard	05/18/2016	Book ...	Amazon		0001904 · Cre...	12.99	-30,240.01
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-9.99	-30,250.00
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-10.99	-30,260.99
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-7.99	-30,268.98
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-9.99	-30,278.97
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-9.98	-30,288.95
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-9.99	-30,298.94
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,310.93
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,322.92
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,334.91
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-12.99	-30,347.90
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-9.99	-30,357.89
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,369.88
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,381.87
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-12.99	-30,394.86
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-12.99	-30,407.85
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-7.99	-30,415.84
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-8.16	-30,424.00
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-10.99	-30,434.99
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-9.99	-30,444.98
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,456.97
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-9.99	-30,466.96
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-8.99	-30,475.95
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,487.94
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,499.93
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,511.92
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-9.99	-30,521.91
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-12.99	-30,534.90
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-12.99	-30,547.89
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-11.99	-30,559.88
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-8.99	-30,568.87
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-9.99	-30,578.86
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-13.99	-30,592.85
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-10.99	-30,603.84
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-7.09	-30,610.93
Bill	05/18/2016	Book ...	Amazon		1045104 · Dow...	-9.99	-30,620.92
Bill Pmt -CCard	05/18/2016	Book ...	Amazon		0001904 · Cre...	12.99	-30,607.93
Bill Pmt -CCard	05/18/2016	Book ...	Amazon		0001904 · Cre...	11.99	-30,595.94
Bill Pmt -CCard	05/18/2016	Book ...	Amazon		0001904 · Cre...	11.99	-30,583.95
Bill Pmt -CCard	05/18/2016	Book ...	Amazon		0001904 · Cre...	11.99	-30,571.96
Bill Pmt -CCard	05/18/2016	Book ...	Amazon		0001904 · Cre...	10.99	-30,560.97
Bill Pmt -CCard	05/18/2016	Book ...	Amazon		0001904 · Cre...	6.99	-30,553.98
Bill Pmt -CCard	05/18/2016	Book ...	Amazon		0001904 · Cre...	8.87	-30,545.11
Bill Pmt -CCard	05/18/2016	Book ...	Amazon		0001904 · Cre...	11.99	-30,533.12
Bill Pmt -CCard	05/18/2016	Book ...	Amazon		0001904 · Cre...	11.99	-30,521.13
Bill Pmt -CCard	05/18/2016	Book ...	Amazon		0001904 · Cre...	8.46	-30,512.67
Bill Pmt -CCard	05/18/2016	Book ...	Amazon		0001904 · Cre...	7.99	-30,504.68
Bill Pmt -CCard	05/18/2016	Book ...	Amazon		0001904 · Cre...	11.99	-30,492.69

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Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	9.99	-30,482.70
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	11.99	-30,470.71
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	9.99	-30,460.72
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	11.99	-30,448.73
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	11.99	-30,436.74
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	11.99	-30,424.75
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	12.99	-30,411.76
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	12.99	-30,398.77
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	7.99	-30,390.78
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	8.16	-30,382.62
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	10.99	-30,371.63
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	9.99	-30,361.64
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	11.99	-30,349.65
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	9.99	-30,339.66
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	8.99	-30,330.67
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	11.99	-30,318.68
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	11.99	-30,306.69
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	11.99	-30,294.70
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	9.99	-30,284.71
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	12.99	-30,271.72
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	12.99	-30,258.73
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	11.99	-30,246.74
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	8.99	-30,237.75
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	9.99	-30,227.76
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	13.99	-30,213.77
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	10.99	-30,202.78
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	7.09	-30,195.69
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	9.99	-30,185.70
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	9.99	-30,175.71
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	12.99	-30,162.72
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	11.99	-30,150.73
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	11.99	-30,138.74
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	11.99	-30,126.75
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	9.99	-30,116.76
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	9.98	-30,106.78
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	9.99	-30,096.79
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	7.99	-30,088.80
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	10.99	-30,077.81
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	9.99	-30,067.82
Bill Pmt -CCard	05/18/2016		Amazon		0001904 · Cre...	7.99	-30,059.83
Bill Pmt -CCard	05/18/2016		Amazon		1045104 · Dow...	-13.99	-30,073.82
Bill Pmt -CCard	05/19/2016		Amazon		0001904 · Cre...	13.99	-30,059.83
Bill	05/19/2016	20320...	Baker & Taylor Books-		1065112 · Ficti...	-112.86	-30,172.69
Bill	05/19/2016	05191...	Nicor Gas		5085602 · Utilit...	-134.01	-30,306.70
Bill	05/19/2016	71563...	Staples Advantage		1025306 · Tec...	-9.89	-30,316.59
Bill Pmt -CCard	05/19/2016		Staples Advantage		0001909 · Cre...	9.89	-30,306.70
Bill	05/20/2016	05201...	Creekside Printing	23,000 newsl...	1015313 · New...	-5,888.00	-36,194.70
Bill	05/20/2016	387,3...	Blue Sky Impression...		-SPLIT-	-4,742.90	-40,937.60
Bill Pmt -CCard	05/20/2016		Blue Sky Impression...		0001901 · Cre...	4,742.90	-36,194.70

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Bill	05/22/2016	855-2...	CTC Constant Contact		1015318 · Publ...	-63.75	-36,258.45
Bill	05/22/2016		CTC Constant Contact		0001901 · Cre...	63.75	-36,194.70
Bill	05/23/2016	052316	basecamp		1095211 · Sub...	-50.00	-36,244.70
Bill	05/23/2016		basecamp		0001901 · Cre...	50.00	-36,194.70
Bill	05/23/2016	34439...	Cintas		5085214 · Buil...	-63.60	-36,258.30
Bill	05/23/2016	B1673...	Baker & Taylor Ente...		1055108 · Vide...	-35.14	-36,293.44
Bill	05/23/2016	05231...	NCPERS Group Life...		1002007 · Ben...	-112.00	-36,405.44
Bill	05/23/2016	26788...	Robbins Schwartz	Referendum	7505213 · Leg...	-110.00	-36,515.44
Bill	05/23/2016		Amazon		0001904 · Cre...	31.95	-36,483.49
Bill	05/23/2016	102-9...	Amazon		1045109 · Audi...	-44.95	-36,528.44
Bill	05/23/2016	105-3...	Amazon		1045108 · Vide...	-16.99	-36,545.43
Bill	05/23/2016	102-9...	Amazon		1045109 · Audi...	-29.98	-36,575.41
Bill	05/23/2016	102-1...	Amazon		1045115 · Gra...	-87.63	-36,663.04
Bill	05/23/2016		Amazon		0001904 · Cre...	16.99	-36,646.05
Bill	05/23/2016		Amazon		0001904 · Cre...	29.98	-36,616.07
Bill	05/23/2016		Amazon		0001904 · Cre...	87.63	-36,528.44
Bill	05/24/2016	052416	Amazon		1075310 · Co...	-164.56	-36,693.00
Bill	05/24/2016		Amazon		0001901 · Cre...	164.56	-36,528.44
Bill	05/24/2016	187745	The Employers Ass...	May 2016 File...	1015005 · Insu...	-42.00	-36,570.44
Bill	05/24/2016	90024...	Konica Minolta	4/25/16-5/24/16	1095210 · Lea...	-897.02	-37,467.46
Bill	05/24/2016	71566...	Staples Advantage		1015310 · Offic...	-26.67	-37,494.13
Bill	05/24/2016	71566...	Staples Advantage		1015310 · Offic...	-699.11	-38,193.24
Bill	05/24/2016		Staples Advantage		0001909 · Cre...	725.78	-37,467.46
Bill	05/24/2016		Staples Advantage		1075310 · Co...	-56.97	-37,524.43
Bill	05/24/2016		Staples Advantage		0001909 · Cre...	56.97	-37,467.46
Bill	05/24/2016		Staples Advantage		1045310 · Offic...	-209.51	-37,676.97
Bill	05/24/2016		Staples Advantage		0001909 · Cre...	209.51	-37,467.46
Bill	05/24/2016	116-1...	Amazon		1015310 · Offic...	-14.99	-37,482.45
Bill	05/24/2016	116-1...	Amazon		1015310 · Offic...	-639.99	-38,122.44
Bill	05/24/2016		Amazon		0001909 · Cre...	654.98	-37,467.46
Bill	05/24/2016	312-8...	Chicago One Stop Inc.		1025306 · Tec...	-692.03	-38,159.49
Bill	05/24/2016		Chicago One Stop Inc.		0001909 · Cre...	692.03	-37,467.46
Bill	05/24/2016	105-8...	Amazon		1045108 · Vide...	-31.95	-37,499.41
Bill	05/24/2016		Amazon		0001904 · Cre...	44.95	-37,454.46
Bill	05/25/2016	05251...	Amazon		1045310 · Offic...	-63.60	-37,518.06
Bill	05/25/2016		Amazon		0001904 · Cre...	63.60	-37,454.46
Bill	05/25/2016	7231891	MidAmerican Energ...	Account # 25...	5085601 · Utilit...	-4,322.27	-41,776.73
Bill	05/25/2016	71566...	Staples Advantage		1015310 · Offic...	-27.45	-41,804.18
Bill	05/25/2016		Staples Advantage		0001909 · Cre...	27.45	-41,776.73
Bill	05/25/2016	105-1...	Amazon		1075310 · Co...	-164.56	-41,941.29
Bill	05/25/2016		Amazon		0001901 · Cre...	164.56	-41,776.73
Bill	05/25/2016	114-6...	Amazon		1065101 · Sum...	-24.95	-41,801.68
Bill	05/25/2016		Amazon		0001902 · Cre...	24.95	-41,776.73
Bill	05/25/2016	113-0...	Amazon		1045310 · Offic...	-21.39	-41,798.12
Bill	05/25/2016		Amazon		0001904 · Cre...	21.39	-41,776.73
Bill	05/26/2016	10000...	EBSCO Information ...		1045103 · Dat...	-13,389.14	-55,165.87
Bill	05/26/2016	116-7...	Amazon		1015310 · Offic...	-390.00	-55,555.87
Bill	05/26/2016		Amazon		0001909 · Cre...	390.00	-55,165.87
Bill	05/26/2016	114-4...	Amazon		1065101 · Sum...	-161.16	-55,327.03

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Bill	05/26/2016	114-5...	Amazon		1065101 · Sum...	-64.19	-55,391.22	
Bill Pmt -CCard	05/26/2016		Amazon		0001902 · Cre...	161.16	-55,230.06	
Bill Pmt -CCard	05/26/2016		Amazon		0001902 · Cre...	64.19	-55,165.87	
Bill	05/26/2016	113-0...	Amazon		1045310 · Offic...	-32.29	-55,198.16	
Bill	05/26/2016	113-0...	Amazon		1045310 · Offic...	-16.04	-55,214.20	
Bill Pmt -CCard	05/26/2016		Amazon		0001904 · Cre...	32.29	-55,181.91	
Bill Pmt -CCard	05/26/2016		Amazon		0001904 · Cre...	16.04	-55,165.87	
Bill	05/27/2016	Office ...	Nelson, Jodie	Storage tote f...	1055310 · Offic...	-8.92	-55,174.79	
Bill	05/29/2016	102-4...	Amazon		1045112 · Ficti...	-19.98	-55,194.77	
Bill Pmt -CCard	05/29/2016		Amazon		0001904 · Cre...	19.98	-55,174.79	
Bill	05/30/2016	DKBF...	DK Agencies Ltd.		-SPLIT-	-382.66	-55,557.45	
Bill Pmt -CCard	05/30/2016		DK Agencies Ltd.		0001904 · Cre...	382.66	-55,174.79	
Bill	05/31/2016	17-004	Pinnacle Library Co...		-SPLIT-	-112,299.18	-167,473.97	
Bill	05/31/2016	3254Y...	Facebook		1015318 · Publ...	-58.40	-167,532.37	
Bill Pmt -CCard	05/31/2016		Facebook		0001901 · Cre...	58.40	-167,473.97	
Bill	05/31/2016	114-2...	Amazon		1065106 · Soft...	-79.98	-167,553.95	
Bill Pmt -CCard	05/31/2016		Amazon		0001902 · Cre...	79.98	-167,473.97	
Bill	05/31/2016	DKBF...	DK Agencies Ltd.		-SPLIT-	-11.47	-167,485.44	
Bill Pmt -CCard	05/31/2016		DK Agencies Ltd.		0001904 · Cre...	11.47	-167,473.97	
Total 0002001 · Accounts Payable							-134,133.76	-167,473.97
<b>0001900 · Credit Card</b>								
<b>0001901 · Credit Card (Pappas)</b>								
Bill	05/05/2016	050516	Cardmember Service		0002001 · Acc...	268.72	-4,117.79	
Bill Pmt -CCard	05/13/2016		Signs by Tomorrow		0002001 · Acc...	-228.63	-268.72	
Bill Pmt -CCard	05/20/2016		Blue Sky Impression...		0002001 · Acc...	-4,742.90	-228.63	
Bill Pmt -CCard	05/22/2016		CTC Constant Contact		0002001 · Acc...	-63.75	-4,971.53	
Bill Pmt -CCard	05/23/2016		basecamp		0002001 · Acc...	-50.00	-5,035.28	
Bill Pmt -CCard	05/24/2016		Amazon		0002001 · Acc...	-164.56	-5,085.28	
Bill Pmt -CCard	05/25/2016		Amazon		0002001 · Acc...	-164.56	-5,249.84	
Bill Pmt -CCard	05/31/2016		Facebook		0002001 · Acc...	-58.40	-5,414.40	
Total 0001901 · Credit Card (Pappas)							-5,204.08	-5,472.80
<b>0001902 · Credit Card (Marcantonio)</b>								
Bill Pmt -CCard	05/03/2016		Amazon		0002001 · Acc...	-51.96	-88.85	
Bill Pmt -CCard	05/04/2016		Barnes & Noble		0002001 · Acc...	-100.00	-140.81	
Bill Pmt -CCard	05/04/2016		GameStop		0002001 · Acc...	-100.00	-240.81	
Bill Pmt -CCard	05/04/2016		Target		0002001 · Acc...	-100.00	-340.81	
Bill	05/05/2016	050516	Cardmember Service		0002001 · Acc...	88.85	-440.81	
Bill Pmt -CCard	05/17/2016		Walmart		0002001 · Acc...	-27.92	-351.96	
Bill Pmt -CCard	05/25/2016		Amazon		0002001 · Acc...	-24.95	-379.88	
Bill Pmt -CCard	05/26/2016		Amazon		0002001 · Acc...	-161.16	-404.83	
Bill Pmt -CCard	05/26/2016		Amazon		0002001 · Acc...	-64.19	-565.99	
Bill Pmt -CCard	05/31/2016		Amazon		0002001 · Acc...	-79.98	-630.18	
Total 0001902 · Credit Card (Marcantonio)							-621.31	-710.16

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0001903 · Credit Card (Milaavec)							0.00
Bill Pmt -CCard	05/04/2016		Google		0002001 · Acc...	-283.33	-283.33
Total 0001903 · Credit Card (Milaavec)							
0001904 · Credit Card (Roubal)							-1,381.11
Bill Pmt -CCard	05/02/2016		Amazon		0002001 · Acc...	-54.94	-1,436.05
Bill Pmt -CCard	05/02/2016		Amazon		0002001 · Acc...	-53.46	-1,489.51
Bill Pmt -CCard	05/02/2016		Record Information ...		0002001 · Acc...	-1,896.00	-3,385.51
Bill Pmt -CCard	05/03/2016		Vudu		0002001 · Acc...	-907.58	-4,293.09
Bill Pmt -CCard	05/03/2016		Amazon		0002001 · Acc...	-223.28	-4,516.37
Bill Pmt -CCard	05/03/2016		Amazon		0002001 · Acc...	-705.36	-5,221.73
Bill Pmt -CCard	05/03/2016		Vudu		0002001 · Acc...	-560.50	-5,782.23
Bill Pmt -CCard	05/03/2016		Vudu		0002001 · Acc...	-39.99	-5,822.22
Bill Pmt -CCard	05/03/2016		Vudu		0002001 · Acc...	-82.48	-5,904.70
Bill Pmt -CCard	05/03/2016		Vudu		0002001 · Acc...	-38.99	-5,943.69
Bill Pmt -CCard	05/03/2016		Vudu		0002001 · Acc...	-39.99	-5,983.68
Bill Pmt -CCard	05/04/2016		Amazon		0002001 · Acc...	-14.99	-5,998.67
Bill Pmt -CCard	05/04/2016		comixology		0002001 · Acc...	-619.53	-6,618.20
Bill Pmt -CCard	05/04/2016		Vudu		0002001 · Acc...	-726.13	-7,344.33
Bill Pmt -CCard	05/04/2016		Vudu		0002001 · Acc...	-19.99	-7,364.32
Bill	05/05/2016	050516	Cardmember Service		0002001 · Acc...	4,147.49	-3,216.83
Bill Pmt -CCard	05/09/2016		Barnes & Noble		0002001 · Acc...	-129.99	-3,346.82
Bill Pmt -CCard	05/09/2016		Amazon		0002001 · Acc...	-49.88	-3,396.70
Bill Pmt -CCard	05/09/2016		Amazon		0002001 · Acc...	-29.66	-3,426.36
Bill Pmt -CCard	05/10/2016		Amazon		0002001 · Acc...	-84.16	-3,510.52
Bill Pmt -CCard	05/10/2016		Amazon		0002001 · Acc...	-49.88	-3,560.40
Bill Pmt -CCard	05/10/2016		Amazon		0002001 · Acc...	-84.16	-3,644.56
Bill Pmt -CCard	05/16/2016		Best Buy		0002001 · Acc...	-639.98	-4,284.54
Bill Pmt -CCard	05/16/2016		Family Video Movie ...		0002001 · Acc...	-169.46	-4,454.00
Bill Pmt -CCard	05/16/2016		Amazon		0002001 · Acc...	-49.98	-4,503.98
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-54.94	-4,558.92
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-67.21	-4,626.13
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-12.99	-4,639.12
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-12.99	-4,652.11
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-10.99	-4,663.10
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-12.99	-4,676.09
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-12.99	-4,689.08
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-11.99	-4,701.07
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-11.99	-4,713.06
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-11.99	-4,725.05
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-10.99	-4,736.04
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-6.99	-4,743.03
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-8.87	-4,751.90
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-11.99	-4,763.89
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-11.99	-4,775.88
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-8.46	-4,784.34
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-7.99	-4,792.33
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-11.99	-4,804.32

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Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-9.99	-4,814.31
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-11.99	-4,826.30
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-9.99	-4,836.29
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-11.99	-4,848.28
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-11.99	-4,860.27
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-11.99	-4,872.26
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-12.99	-4,885.25
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-7.99	-4,898.24
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-8.16	-4,914.39
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-10.99	-4,925.38
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-9.99	-4,935.37
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-11.99	-4,947.36
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-9.99	-4,957.35
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-8.99	-4,966.34
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-11.99	-4,978.33
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-11.99	-4,990.32
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-11.99	-5,002.31
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-9.99	-5,012.30
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-12.99	-5,025.29
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-12.99	-5,038.28
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-11.99	-5,050.27
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-8.99	-5,059.26
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-9.99	-5,069.25
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-13.99	-5,083.24
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-10.99	-5,094.23
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-7.09	-5,101.32
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-9.99	-5,111.31
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-9.99	-5,121.30
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-12.99	-5,134.29
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-11.99	-5,146.28
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-11.99	-5,158.27
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-11.99	-5,170.26
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-9.99	-5,180.25
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-9.98	-5,190.23
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-9.99	-5,200.22
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-7.99	-5,208.21
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-10.99	-5,219.20
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-9.99	-5,229.19
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-7.99	-5,237.18
Bill Pmt -CCard	05/18/2016		Amazon		0002001 · Acc...	-13.99	-5,251.17
Bill Pmt -CCard	05/23/2016		Amazon		0002001 · Acc...	-31.95	-5,283.12
Bill Pmt -CCard	05/23/2016		Amazon		0002001 · Acc...	-16.99	-5,300.11
Bill Pmt -CCard	05/23/2016		Amazon		0002001 · Acc...	-29.98	-5,330.09
Bill Pmt -CCard	05/23/2016		Amazon		0002001 · Acc...	-87.63	-5,417.72
Bill Pmt -CCard	05/24/2016		Amazon		0002001 · Acc...	-44.95	-5,462.67
Bill Pmt -CCard	05/25/2016		Amazon		0002001 · Acc...	-63.60	-5,526.27
Bill Pmt -CCard	05/25/2016		Amazon		0002001 · Acc...	-21.39	-5,547.66
Bill Pmt -CCard	05/26/2016		Amazon		0002001 · Acc...	-32.29	-5,579.95

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Bill Pmt -CCard	05/26/2016		Amazon		0002001 · Acc...	-16.04	-5,595.99
Bill Pmt -CCard	05/29/2016		Amazon		0002001 · Acc...	-19.98	-5,615.97
Bill Pmt -CCard	05/30/2016		DK Agencies Ltd.		0002001 · Acc...	-382.66	-5,998.63
Bill Pmt -CCard	05/31/2016		DK Agencies Ltd.		0002001 · Acc...	-11.47	-6,010.10
Total 0001904 · Credit Card (Roubal)						-4,628.99	-6,010.10
<b>0001905 · Credit Card (DeFazio)</b>							-207.80
Total 0001905 · Credit Card (DeFazio)							-207.80
<b>0001906 · Credit Card (Petersen)</b>							-1,455.99
Bill	05/05/2016	050516	Cardmember Service		0002001 · Acc...	1,455.99	0.00
Total 0001906 · Credit Card (Petersen)						1,455.99	0.00
<b>0001908 · Credit Card (Agne)</b>							-322.90
Bill	05/05/2016	050516	Cardmember Service		0002001 · Acc...	322.90	0.00
Total 0001908 · Credit Card (Agne)						322.90	0.00
<b>0001909 · Credit Card (Maxwell)</b>							-313.02
Bill Pmt -CCard	05/02/2016		Demco		0002001 · Acc...	-1,028.51	-1,341.53
Bill	05/05/2016	050516	Cardmember Service	04/04-05/03/16	0002001 · Acc...	283.65	-1,057.88
Bill Pmt -CCard	05/13/2016		Staples Advantage		0002001 · Acc...	-336.77	-1,394.65
Bill Pmt -CCard	05/14/2016		Staples Advantage		0002001 · Acc...	-336.77	-1,731.42
Bill Pmt -CCard	05/17/2016		Staples Advantage		0002001 · Acc...	-424.06	-2,155.48
Bill Pmt -CCard	05/18/2016		Staples Advantage		0002001 · Acc...	-378.40	-2,533.88
Bill Pmt -CCard	05/19/2016		Staples Advantage		0002001 · Acc...	-9.89	-2,543.77
Bill Pmt -CCard	05/24/2016		Staples Advantage		0002001 · Acc...	-725.78	-3,269.55
Bill Pmt -CCard	05/24/2016		Staples Advantage		0002001 · Acc...	-56.97	-3,326.52
Bill Pmt -CCard	05/24/2016		Staples Advantage		0002001 · Acc...	-209.51	-3,536.03
Bill Pmt -CCard	05/24/2016		Amazon		0002001 · Acc...	-654.98	-4,191.01
Bill Pmt -CCard	05/24/2016		Chicago One Stop Inc.		0002001 · Acc...	-692.03	-4,883.04
Bill Pmt -CCard	05/25/2016		Staples Advantage		0002001 · Acc...	-27.45	-4,910.49
Bill Pmt -CCard	05/26/2016		Amazon		0002001 · Acc...	-390.00	-5,300.49
Total 0001909 · Credit Card (Maxwell)						-4,987.47	-5,300.49
<b>0001912 · Credit Card (Chaves, Therese)</b>							-2.99
Bill	05/05/2016	050516	Cardmember Service		0002001 · Acc...	2.99	0.00
Total 0001912 · Credit Card (Chaves, Therese)						2.99	0.00
<b>0001913 · Credit Card (Herbst)</b>							-76.41
Bill	05/05/2016	050516	Cardmember Service		0002001 · Acc...	76.41	0.00
Total 0001913 · Credit Card (Herbst)						76.41	0.00
Total 0001900 · Credit Card						-13,866.89	-17,984.68

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1002001 · Accounts Payable (Library)							3,782.12
Total 1002001 · Accounts Payable (Library)							3,782.12
1002004 · Employee FICA Payable							10.91
Total 1002004 · Employee FICA Payable							10.91
1002006 · Benefits Payable - Health							12.06
Total 1002006 · Benefits Payable - Health							12.06
1002007 · Benefits Payable - NCPERS							1,084.00
Bill	05/23/2016	05231...	NCPERS Group Life...	06/2016	0002001 · Acc...	112.00	1,196.00
Total 1002007 · Benefits Payable - NCPERS						112.00	1,196.00
1002008 · Garnishment Payments Payable							-400.00
Total 1002008 · Garnishment Payments Payable							-400.00
1002009 · 457 Payable							100.00
General Journal	05/05/2016	1-valic-1	VALIC	05/05/16 payroll	1001003 · Che...	2,416.97	2,516.97
General Journal	05/05/2016	1-payr...	VALIC	record payroll ...	1015001 · Adm...	-2,416.97	100.00
General Journal	05/19/2016	1-valic-1	VALIC	05/19/16 payroll	1001003 · Che...	2,416.97	2,516.97
General Journal	05/19/2016	1-payr...	VALIC	record payroll ...	1015001 · Adm...	-2,416.97	100.00
General Journal	05/31/2016	1-valic-1	VALIC	06/02/16 payroll	1001003 · Che...	2,416.97	2,516.97
Total 1002009 · 457 Payable						2,416.97	2,516.97
1002020 · Accrued Expenditures							-601.91
Total 1002020 · Accrued Expenditures							-601.91
1002030 · Def Property Tax (Library)							-1,578,917.57
General Journal	05/26/2016	1-tax...		RECORD PR...	1001007 · Tax ...	-426.52	-1,579,344.09
General Journal	05/31/2016	1-tax...		RECORD PR...	1001007 · Tax ...	-360,164.12	-1,939,508.21
Total 1002030 · Def Property Tax (Library)						-360,590.64	-1,939,508.21
100205 · Employee I.M.R.F Payable							-766.52
General Journal	05/05/2016	1-payr...		record payroll ...	1015001 · Adm...	-4,112.36	-4,878.88
General Journal	05/19/2016	1-payr...		record payroll ...	1015001 · Adm...	-4,058.45	-8,937.33
Total 100205 · Employee I.M.R.F Payable						-8,170.81	-8,937.33
2002030 · Def Prop Taxes (FICA)							-84,619.22
General Journal	05/26/2016	1-tax...		RECORD PR...	1001007 · Tax ...	-23.45	-84,642.67
General Journal	05/31/2016	1-tax...		RECORD PR...	1001007 · Tax ...	-19,806.11	-104,448.78
Total 2002030 · Def Prop Taxes (FICA)						-19,829.56	-104,448.78
2502005 · IMRF Payable							0.00
General Journal	05/05/2016	1-imrf-1		to record imrf ...	0001003 · Che...	8,057.71	8,057.71
Total 2502005 · IMRF Payable						8,057.71	8,057.71

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2502030 · Def Property Taxes (IMRF)							
General Journal	05/26/2016	1-tax...		RECORD PR...	1001007 · Tax ...	-32.89	-121,159.92
General Journal	05/31/2016	1-tax...		RECORD PR...	1001007 · Tax ...	-27,771.19	-121,192.81
Total 2502030 · Def Property Taxes (IMRF)						-27,804.08	-148,964.00
3002030 · Def Property Taxes (Audit)							
General Journal	05/26/2016	1-tax...		RECORD PR...	1001007 · Tax ...	-1.02	-3,846.10
General Journal	05/31/2016	1-tax...		RECORD PR...	1001007 · Tax ...	-861.12	-3,847.12
Total 3002030 · Def Property Taxes (Audit)						-862.14	-4,708.24
4002001 · Accounts Payable (Liability)							
Total 4002001 · Accounts Payable (Liability)							-1,356.13
4002030 · Def Property Taxes (Liability)							
General Journal	05/26/2016	1-tax...		RECORD PR...	1001007 · Tax ...	-3.06	-10,576.68
General Journal	05/31/2016	1-tax...		RECORD PR...	1001007 · Tax ...	-2,583.37	-10,579.74
Total 4002030 · Def Property Taxes (Liability)						-2,586.43	-13,163.11
5002001 · Accounts Payable (Site)							
Total 5002001 · Accounts Payable (Site)							-3,782.12
5002030 · Def Property Taxes - (Site)							
General Journal	05/26/2016	1-tax...		RECORD PR...	1001007 · Tax ...	-37.48	-136,545.23
General Journal	05/31/2016	1-tax...		RECORD PR...	1001007 · Tax ...	-31,646.25	-136,582.71
Total 5002030 · Def Property Taxes - (Site)						-31,683.73	-168,228.96
1003001 · Fund Balance (Library)							
Total 1003001 · Fund Balance (Library)							-1,203,840.63
2003001 · Fund Balance (FICA)							
Total 2003001 · Fund Balance (FICA)							-42,951.68
2503001 · Fund Balance (IMRF)							
Total 2503001 · Fund Balance (IMRF)							-87,772.74
3003001 · Fund Balance (Audit)							
Total 3003001 · Fund Balance (Audit)							-87,772.74
32000 · Retained Earnings							
Total 32000 · Retained Earnings							-5,239.72
4003001 · Fund Balance - Liability Fund							
Total 4003001 · Fund Balance - Liability Fund							43,121.39
5003001 · Fund Balance - Site Fund							
Total 5003001 · Fund Balance - Site Fund							43,121.39
							16,455.96
							16,455.96
							-312,459.84
							-312,459.84

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<b>7503001 - Fund Balance-Res-Construction</b>							
Total 7503001 - Fund Balance-Res-Construction							-304,226.17
							-304,226.17
<b>8003001 - Fund Balance (Working Cash)</b>							
Total 8003001 - Fund Balance (Working Cash)							-53,670.92
							-53,670.92
<b>1004001 - Real Estate Taxes (Library)</b>							
Total 1004001 - Real Estate Taxes (Library)							-2,639,806.35
							-2,639,806.35
<b>1004002 - Personal Property Taxes</b>							
Deposit	05/12/2016			1-dep-1	0001003 · Che...	-3,314.70	-23,118.67
Total 1004002 - Personal Property Taxes						-3,314.70	-26,433.37
							-26,433.37
<b>1004003 - Overlap Districts Agreement</b>							
Total 1004003 - Overlap Districts Agreement							-312,086.82
							-312,086.82
<b>1004004 - Fines</b>							
Deposit	05/01/2016			epay dep-3	1001006 · E-P...	-40.11	-36,322.19
Deposit	05/02/2016			epay dep-4	1001006 · E-P...	-94.61	-36,362.30
Deposit	05/02/2016			1-epay-1	1001006 · E-P...	-2.40	-36,456.91
Deposit	05/02/2016			1-dep-1	0001003 · Che...	-13.00	-36,459.31
Deposit	05/03/2016			epay dep-5	1001006 · E-P...	-28.20	-36,472.31
Deposit	05/03/2016			1-epay-1	1001006 · E-P...	-40.15	-36,500.51
Deposit	05/03/2016			1-dep-3	0001003 · Che...	-33.30	-36,540.66
Deposit	05/03/2016			1-dep-4	0001003 · Che...	-28.50	-36,573.96
Deposit	05/04/2016			epay dep-6	1001006 · E-P...	-9.60	-36,602.46
Deposit	05/04/2016			epay dep-4	1001006 · E-P...	-7.20	-36,612.06
Deposit	05/05/2016			Deposit	0001003 · Che...	-56.10	-36,619.26
Deposit	05/05/2016			Deposit	0001003 · Che...	-603.31	-36,675.36
Deposit	05/05/2016			epay dep-5	1001006 · E-P...	-74.99	-37,278.67
Deposit	05/05/2016			1-epay-1	1001006 · E-P...	-61.60	-37,353.66
Deposit	05/05/2016			1-dep-5	0001003 · Che...	-35.10	-37,415.26
Deposit	05/06/2016			1-epaydep-1	1001006 · E-P...	-28.60	-37,450.36
Deposit	05/06/2016			1-dep-6	0001003 · Che...	-7.10	-37,478.96
Deposit	05/07/2016			epay dep-7	1001006 · E-P...	-70.70	-37,486.06
Deposit	05/09/2016			epay dep-9	1001006 · E-P...	-60.00	-37,556.76
Deposit	05/09/2016			1-epay-1	1001006 · E-P...	-1.80	-37,616.76
Deposit	05/09/2016			1-dep-9	0001003 · Che...	-38.40	-37,618.56
Deposit	05/10/2016			epay dep-10	1001006 · E-P...	-8.40	-37,656.96
Deposit	05/10/2016			1-epay-1	1001006 · E-P...	-21.60	-37,665.36
Deposit	05/10/2016			1-dep-10	0001003 · Che...	-2.20	-37,686.96
Deposit	05/11/2016			epay dep-11	1001006 · E-P...	-80.60	-37,769.76
Deposit	05/12/2016			1-dep-1	0001003 · Che...	-21.15	-37,790.91
Deposit	05/12/2016			1-dep-1	0001003 · Che...	-350.01	-38,140.92
Deposit	05/12/2016			epay dep-1	1001006 · E-P...	-23.60	-38,164.52
Deposit	05/13/2016			1-dep-13	0001003 · Che...	-8.80	-38,173.32
Deposit	05/14/2016			epay dep-2	1001006 · E-P...	-75.60	-38,248.92
Deposit	05/15/2016			epay dep - 3	1001006 · E-P...	-39.90	-38,288.82
Deposit	05/16/2016			epay dep-4	1001006 · E-P...	-98.30	-38,387.12

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Deposit	05/16/2016			1-dep-16	0001003 · Che...	-14.10	-38,401.22
Deposit	05/17/2016			epay dep - 5	1001006 · E-P...	-111.50	-38,512.72
Deposit	05/17/2016			1-dep-17	0001003 · Che...	-8.00	-38,520.72
Deposit	05/18/2016			epay dep - 6	1001006 · E-P...	-88.19	-38,608.91
Deposit	05/18/2016			1-epay-1	1001006 · E-P...	-30.99	-38,639.90
Deposit	05/18/2016			1-dep-18	0001003 · Che...	-51.30	-38,691.20
Deposit	05/19/2016			1-epay-1	1001006 · E-P...	-57.50	-38,748.70
Deposit	05/19/2016			1-dep-19	0001003 · Che...	-10.80	-38,759.50
Deposit	05/20/2016			1-red deposit-1	0001003 · Che...	-17.40	-38,776.90
Deposit	05/20/2016			1-red deposit-1	0001003 · Che...	-583.03	-39,359.93
Deposit	05/20/2016			1-epay-2	1001006 · E-P...	-18.00	-39,377.93
Deposit	05/20/2016			1-epay-1	1001006 · E-P...	-2.20	-39,380.13
Deposit	05/20/2016			1-dep-20	0001003 · Che...	-16.30	-39,396.43
Deposit	05/21/2016			1-epay-3	1001006 · E-P...	-11.70	-39,408.13
Deposit	05/22/2016			1-epay-4	1001006 · E-P...	-21.40	-39,429.53
Deposit	05/23/2016			1-epay-5	1001006 · E-P...	-162.26	-39,591.79
Deposit	05/23/2016			1-epay-1	1001006 · E-P...	-11.00	-39,602.79
Deposit	05/23/2016			1-dep-23	0001003 · Che...	-21.00	-39,623.79
Deposit	05/24/2016			1-epay-6	1001006 · E-P...	-90.00	-39,713.79
Deposit	05/24/2016			1-epaydep-1	1001006 · E-P...	-18.65	-39,732.44
Deposit	05/24/2016			1-epay-1	1001006 · E-P...	-60.29	-39,792.73
Deposit	05/24/2016			1-dep-24	0001003 · Che...	-37.65	-39,830.38
Deposit	05/25/2016			1-dep-1	0001003 · Che...	-27.45	-39,857.83
Deposit	05/25/2016			1-dep-1	0001003 · Che...	-314.44	-40,172.27
Deposit	05/25/2016			1=epaydep-2	1001006 · E-P...	-66.20	-40,238.47
Deposit	05/25/2016			1-epay-1	1001006 · E-P...	-28.60	-40,267.07
Deposit	05/25/2016			1-dep-25	0001003 · Che...	-30.10	-40,297.17
Deposit	05/26/2016			1-epaydep-3	1001006 · E-P...	-7.00	-40,304.17
Deposit	05/26/2016			1-epay-1	1001006 · E-P...	-25.89	-40,330.06
Deposit	05/26/2016			1-dep-26	0001003 · Che...	-14.80	-40,344.86
Deposit	05/27/2016			1-epaydep-4	1001006 · E-P...	-14.89	-40,359.75
Deposit	05/27/2016			1-epay-1	1001006 · E-P...	-9.00	-40,368.75
Deposit	05/27/2016			1-dep-27	0001003 · Che...	-70.60	-40,439.35
Deposit	05/28/2016			1-epaydep-5	1001006 · E-P...	-26.10	-40,465.45
Deposit	05/31/2016			1-epaydep-6	1001006 · E-P...	-252.49	-40,717.94
Deposit	05/31/2016			1-epay-1	1001006 · E-P...	-36.90	-40,754.84
Deposit	05/31/2016			1-dep-31	0001003 · Che...	-61.20	-40,816.04
Total 1004004 · Fines						-4,493.85	-40,816.04
1004005 · Books Bags Sales						-2.00	-2.00
Total 1004005 · Books Bags Sales						-2.00	-2.00

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<b>1004006 · Copier Fees</b>							-10,468.17
Deposit	05/05/2016			Deposit	0001003 · Che...	-384.90	-10,853.07
Deposit	05/12/2016			1-dep-1	0001003 · Che...	-216.50	-11,069.57
Deposit	05/20/2016			1-red deposit-1	0001003 · Che...	-305.45	-11,375.02
Deposit	05/25/2016			1-dep-1	0001003 · Che...	-189.35	-11,564.37
<b>Total 1004006 · Copier Fees</b>						-1,096.20	-11,564.37
<b>1004007 · Fax Fees</b>							-2,430.69
Deposit	05/05/2016			Deposit	0001003 · Che...	-89.00	-2,519.69
Deposit	05/12/2016			1-dep-1	0001003 · Che...	-42.00	-2,561.69
Deposit	05/20/2016			1-red deposit-1	0001003 · Che...	-92.00	-2,653.69
Deposit	05/25/2016			to record dep...	0001003 · Che...	-47.00	-2,700.69
<b>Total 1004007 · Fax Fees</b>						-270.00	-2,700.69
<b>1004008 · Non Resident Fees</b>							-2,449.06
<b>Total 1004008 · Non Resident Fees</b>							-2,449.06
<b>1004009 · Book Sales</b>							-40.00
<b>Total 1004009 · Book Sales</b>							-40.00
<b>1004010 · Meeting Room Deposits</b>							-1,250.00
Deposit	05/05/2016			epay dep-5	1001006 · E-P...	-25.00	-1,275.00
Deposit	05/09/2016			1-epay-2	1001006 · E-P...	-50.00	-1,325.00
Deposit	05/12/2016			1-dep-1	0001003 · Che...	-50.00	-1,375.00
<b>Total 1004010 · Meeting Room Deposits</b>						-125.00	-1,375.00
<b>1004310 · Staff Purchases</b>							10.79
Bill	05/05/2016	20319...	Baker & Taylor Books-	Personal purc...	0002001 · Acc...	5.42	16.21
<b>Total 1004310 · Staff Purchases</b>						5.42	16.21
<b>1004311 · Flex Spending</b>							-309.88
<b>Total 1004311 · Flex Spending</b>							-309.88
<b>1004315 · Foundation</b>							-498.85
<b>Total 1004315 · Foundation</b>							-498.85
<b>1004400 · Tax Escrow Interest (Library)</b>							-1,581.49
<b>Total 1004400 · Tax Escrow Interest (Library)</b>							-1,581.49
<b>1004401 · Checking interest</b>							-492.65
Deposit	05/31/2016			Interest	0001007 · First...	-494.92	-987.57
General Journal	05/31/2016	1-int-1		to record int	0001003 · Che...	-10.55	-998.12
<b>Total 1004401 · Checking interest</b>						-505.47	-998.12

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1004402 · E-Pay Interest Deposit	05/31/2016			Interest	1001005 · E-Pay	-16.68	-116.45 -133.13
Total 1004402 · E-Pay Interest						-16.68	-133.13
1004502 · Donations - Friends Deposit	05/05/2016			Deposit	0001003 · Che...	-6,000.00	-286.00 -6,286.00
Total 1004502 · Donations - Friends						-6,000.00	-6,286.00
1004504 · Donations - Gen Memorial							-34.80 -34.80
Total 1004504 · Donations - Gen Memorial							
1004901 · Miscellaneous Income (Library)							-23,062.82 -23,062.82
Total 1004901 · Miscellaneous Income (Library)							
1004902 · Sale of Library Used Equipment							-607.33 -607.33
Total 1004902 · Sale of Library Used Equipment							
2004001 · Real Estate Taxes (FICA)							-143,316.50 -143,316.50
Total 2004001 · Real Estate Taxes (FICA)							
2504001 · Real Estate Taxes (IMRF)							-203,047.39 -203,047.39
Total 2504001 · Real Estate Taxes (IMRF)							
3004001 · Real Estate Taxes (Audit)							-6,370.06 -6,370.06
Total 3004001 · Real Estate Taxes (Audit)							
4004001 · Real Estate Tax (Liability)							-18,310.57 -18,310.57
Total 4004001 · Real Estate Tax (Liability)							
5004001 · Real Estate Taxes - Site Fund							-230,111.58 -230,111.58
Total 5004001 · Real Estate Taxes - Site Fund							
7504400 · Interest Deposit	05/31/2016			Interest	7501011 · Con...	-88.77	-387.38 -476.15
Total 7504400 · Interest						-88.77	-476.15
7504504 · Impact Fees							-28,238.00 -28,238.00
Deposit	05/05/2016			Deposit	0001003 · Che...	-460.00	-28,698.00
Deposit	05/12/2016			1-dep-1	0001003 · Che...	-1,888.00	-30,586.00
Total 7504504 · Impact Fees						-2,348.00	-30,586.00
7504900 · Miscellaneous Income							-14,000.00 -14,000.00
Total 7504900 · Miscellaneous Income							

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<b>1015000 - Administration Department</b>							
<b>1015001 - Administration Salaries</b>							
General Journal	05/05/2016	1-payr...		record payroll ...	-SPLIT-	10,316.97	499,157.47
General Journal	05/19/2016	1-payr...		record payroll ...	-SPLIT-	10,189.53	236,361.99
							246,678.96
							256,868.49
						20,506.50	256,868.49
<b>Total 1015001 - Administration Salaries</b>							
<b>1015005 - Insurance</b>							
Bill	05/02/2016	May 2...	Vision Service Plan ...	05/2016	0002001 - Acc...	125.43	109,117.41
General Journal	05/05/2016	1-payr...		record payroll ...	1015001 - Adm...	-1,151.17	109,242.84
Check	05/13/2016	ach-5...	United Health Care	05/2016	0001003 - Che...	9,160.23	108,091.67
Bill	05/16/2016	05161...	MetLife - Group Bene...	06/2016	0002001 - Acc...	679.06	117,251.90
Bill	05/16/2016	June 2...	Vision Service Plan ...	06/2016	0002001 - Acc...	250.43	117,930.96
Bill	05/16/2016	June 2...	Vision Service Plan ...	06/2016	0002001 - Acc...	125.43	118,181.39
Check	05/16/2016	ach-5...	Medibank		0001003 - Che...	23.83	118,306.82
Bill	05/17/2016	6/1/16...	Health Care Service ...	6/1/16-7/1/16	0002001 - Acc...	1,166.19	118,330.65
Check	05/18/2016	ach-5...	Medibank		0001003 - Che...	50.37	119,496.84
General Journal	05/19/2016	1-payr...		record payroll ...	1015001 - Adm...	-1,084.80	118,462.41
Check	05/19/2016	ach-5...	Medibank		0001003 - Che...	11.79	118,474.20
Bill	05/24/2016	187745	The Employers Ass...	May 2016 Fle...	0002001 - Acc...	42.00	118,516.20
Check	05/26/2016	ach-5...	Medibank		0001003 - Che...	128.02	118,644.22
						9,526.81	118,644.22
<b>Total 1015005 - Insurance</b>							
<b>1015011 - Staff Development</b>							
Bill	05/10/2016	05101...	Linda Ling		0002001 - Acc...	23.68	11,981.62
Bill	05/16/2016	051616	Kohn, Kara	BEA Confere...	0002001 - Acc...	73.71	12,005.30
Bill	05/16/2016	051616	Jackson, Melinda	reimburseme...	0002001 - Acc...	450.00	12,079.01
Bill	05/18/2016	Parkin...	Haras, Kelly	For: Day of Di...	0002001 - Acc...	16.00	12,529.01
						563.39	12,545.01
<b>Total 1015011 - Staff Development</b>							
<b>1015012 - Travel Expenses</b>							
Bill	05/05/2016	050516	Michelle Y Roubel		0002001 - Acc...	626.99	7,851.58
Bill	05/16/2016	05161...	Jackson, Melinda		0002001 - Acc...	71.50	8,478.57
Bill	05/16/2016	05161...	Deszcz, Judith		0002001 - Acc...	82.82	8,550.07
Bill	05/16/2016	05161...	Beaird, Tina		0002001 - Acc...	50.76	8,632.89
Bill	05/16/2016	05161...	Lane, Tracey		0002001 - Acc...	63.38	8,683.65
Bill	05/16/2016	05161...	Lombardo, Donna		0002001 - Acc...	22.58	8,747.03
Bill	05/16/2016	051616	Herbst, Renee		0002001 - Acc...	21.60	8,769.61
Bill	05/16/2016	05161...	Peterson, Michelle		0002001 - Acc...	42.12	8,791.21
Bill	05/16/2016	05161...	Kohn, Kara		0002001 - Acc...	95.58	8,833.33
Bill	05/16/2016	05161...	Nash, Anastasia		0002001 - Acc...	44.60	8,928.91
Bill	05/16/2016	05161...	Pappas, Lisa		0002001 - Acc...	24.30	8,973.51
Bill	05/16/2016	05161...	De Fazio, Veronica		0002001 - Acc...	117.72	8,997.81
Bill	05/16/2016	05161...	Molstre, Kristin		0002001 - Acc...	60.48	9,115.53
						1,324.43	9,176.01
<b>Total 1015012 - Travel Expenses</b>							

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<b>1015013 · Membership Dues</b>							
Bill	05/01/2016	050116	Chicago Genealogic...	renewal of me...	0002001 · Acc...	25.00	3,593.88
Bill	05/01/2016	050116	Will Grundy Geneal...	renewal of me...	0002001 · Acc...	20.00	3,618.88
Total 1015013 · Membership Dues						45.00	3,638.88
<b>1015014 · Human Resources</b>							
Total 1015014 · Human Resources							215.81
							215.81
<b>1015201 · Payroll Services</b>							
General Journal	05/05/2016	1-payr...		record payroll ...	1015001 · Adm...	144.68	6,026.48
General Journal	05/19/2016	1-payr...		record payroll ...	1015001 · Adm...	343.66	6,171.16
Total 1015201 · Payroll Services						488.34	6,514.82
<b>1015202 · Legal Services (Library)</b>							
Total 1015202 · Legal Services (Library)							4,799.75
							4,799.75
<b>1015203 · Accounting Services</b>							
Total 1015203 · Accounting Services							9,753.41
							9,753.41
<b>1015204 · Bank Fees</b>							
Check	05/02/2016			Service Charge	0001003 · Che...	79.95	1,509.70
Check	05/31/2016			Service Charge	1001006 · E-P...	109.88	1,589.65
Total 1015204 · Bank Fees						189.83	1,699.53
<b>1015205 · Trustee Development</b>							
Total 1015205 · Trustee Development							2,299.35
							2,299.35
<b>1015305 · Bindery</b>							
Total 1015305 · Bindery							100.00
							100.00
<b>1015306 · Microfilming Supplies</b>							
Total 1015306 · Microfilming Supplies							2,797.23
							2,797.23
<b>1015310 · Office Supplies - Admin</b>							
Bill	05/24/2016	71566...	Staples Advantage		0002001 · Acc...	26.67	5,280.86
Bill	05/24/2016	71566...	Staples Advantage		0002001 · Acc...	699.11	5,307.53
Bill	05/24/2016	116-1...	Amazon		0002001 · Acc...	14.99	6,006.64
Bill	05/24/2016	116-1...	Amazon		0002001 · Acc...	639.99	6,021.63
Bill	05/25/2016	71566...	Staples Advantage		0002001 · Acc...	27.45	6,661.62
Bill	05/26/2016	116-7...	Amazon		0002001 · Acc...	390.00	6,889.07
Total 1015310 · Office Supplies - Admin						1,798.21	7,079.07
<b>1015311 · Postage</b>							
Total 1015311 · Postage							4,573.39
							4,573.39

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1015313 · Newsletter	05/20/2016	05201...	Creekside Printing	newsletter	0002001 · Acc...	5,888.00	47,500.00
Bill							53,388.00
Total 1015313 · Newsletter						5,888.00	53,388.00
1015315 · Printing - General							389.87
Total 1015315 · Printing - General							389.87
1015316 · Printing - Legal							1,825.80
Total 1015316 · Printing - Legal							1,825.80
1015317 · Telephone							14,379.66
Bill	05/02/2016	050516	T-Mobile	3/29-4/28/16	0002001 · Acc...	495.68	14,875.34
General Journal	05/05/2016	1-payf...		record payroll ...	1015001 · Adm...	0.00	14,875.34
Bill	05/15/2016	05151...	Call One	05/15-06/14/16	0002001 · Acc...	966.17	15,841.51
General Journal	05/19/2016	1-payf...		record payroll ...	1015001 · Adm...	0.00	15,841.51
Total 1015317 · Telephone						1,461.85	15,841.51
1015318 · Public Relations (Library)							18,157.91
Bill	05/02/2016	27298	Plainfield Area Cha...	april greeter	0002001 · Acc...	124.25	18,282.16
Bill	05/13/2016	051316	Signs by Tomorrow	sign cover	0002001 · Acc...	228.63	18,510.79
Bill	05/13/2016	1-10009	Signs by Tomorrow		0002001 · Acc...	228.63	18,739.42
Bill	05/22/2016	855-2...	CTC Constant Contact		0002001 · Acc...	63.75	18,803.17
Bill	05/31/2016	3254Y...	Facebook		0002001 · Acc...	58.40	18,861.57
Total 1015318 · Public Relations (Library)						703.66	18,861.57
1015801 · Library - Wide Events							10,641.77
Bill	05/05/2016	050516	IAMS	srp Grand Fin...	0002001 · Acc...	600.00	11,241.77
Total 1015801 · Library - Wide Events						600.00	11,241.77
Total 1015000 · Administration Department						43,096.02	542,253.49
1025000 · Tech Services Dept							98,960.98
1025001 · Tech Services Salaries							88,684.38
General Journal	05/05/2016	1-payf...		record payroll ...	1015001 · Adm...	4,252.39	92,936.77
General Journal	05/19/2016	1-payf...		record payroll ...	1015001 · Adm...	4,248.77	97,185.54
Total 1025001 · Tech Services Salaries						8,501.16	97,185.54

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Type	Date	Num	Name	Memo	Split	Amount	Balance	
<b>1025306 · Tech Services Process Supply</b>								
Bill	05/02/2016	60690...	Demco		0002001 · Acc...	1,028.51	7,757.41	
Bill	05/03/2016	20319...	Baker & Taylor Books-		0002001 · Acc...	10.35	8,785.92	
Bill	05/03/2016	20319...	Baker & Taylor Books-		0002001 · Acc...	11.50	8,796.27	
Bill	05/03/2016	20319...	Baker & Taylor Books-		0002001 · Acc...	4.60	8,807.77	
Bill	05/04/2016	20319...	Baker & Taylor Books-		0002001 · Acc...	54.05	8,812.37	
Bill	05/17/2016	051716	Staples Advantage		0002001 · Acc...	424.06	8,866.42	
Bill	05/18/2016	71563...	Staples Advantage		0002001 · Acc...	378.40	9,290.48	
Bill	05/19/2016	71563...	Staples Advantage		0002001 · Acc...	9.89	9,668.88	
Bill	05/24/2016	312-8...	Chicago One Stop Inc.		0002001 · Acc...	692.03	10,370.80	
Total 1025306 · Tech Services Process Supply							2,613.39	10,370.80
<b>1025307 · OCLC</b>								
Total 1025307 · OCLC								2,519.19
Total 1025000 · Tech Services Dept							11,114.55	110,075.53
<b>1035000 · Circulation Department</b>								
<b>1035001 · Circulation Salaries</b>								
General Journal	05/05/2016	1-payr...		record payroll ...	1015001 · Adm...	15,957.92	413,307.48	
General Journal	05/19/2016	1-payr...		record payroll ...	1015001 · Adm...	15,605.76	342,170.12	
Total 1035001 · Circulation Salaries							31,563.68	358,128.04
<b>1035003 · Page Salaries</b>								
General Journal	05/05/2016	1-payr...		record payroll ...	1015001 · Adm...	3,015.55	62,424.08	
General Journal	05/19/2016	1-payr...		record payroll ...	1015001 · Adm...	2,516.06	62,424.08	
Total 1035003 · Page Salaries							5,531.61	62,424.08
<b>1035308 · Circulation Supplies</b>								
Total 1035308 · Circulation Supplies								13,460.70
<b>1035309 · ILL Lost Items</b>								
Deposit	05/12/2016			replacement o...	0001003 · Che...	-444.98	784.19	
Bill	05/18/2016	051816	Lemont Public Library	overcoming p...	0002001 · Acc...	21.00	339.21	
Total 1035309 · ILL Lost Items							-423.98	360.21
Total 1035000 · Circulation Department							36,671.31	449,978.79
<b>1045000 · Reference/Adult Services</b>								
<b>1045001 · Reference Salaries</b>								
General Journal	05/05/2016	1-payr...		record payroll ...	1015001 · Adm...	14,156.16	562,910.55	
General Journal	05/19/2016	1-payr...		record payroll ...	1015001 · Adm...	13,963.25	303,193.59	
Total 1045001 · Reference Salaries							28,119.41	317,349.75
Total 1045000 · Reference Salaries								331,313.00

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Type	Date	Num	Name	Memo	Split	Amount	Balance	
1045101 · Adult Summer Reading								
Bill	05/20/2016	387,3...	Blue Sky Impression...	chase "	0002001 · Acc...	3,793.30	2,074.90 5,868.20	
Total 1045101 · Adult Summer Reading							5,868.20	
1045102 · Adult Programs								
Bill	05/04/2016	413911	Criterion Pictures USA	the martian PV	0002001 · Acc...	150.00	15,288.46	
Bill	05/05/2016	050516	Wine & Cheese by T...		0002001 · Acc...	300.00	15,438.46	
Bill	05/05/2016	050516	Rose Deenen	iced box treats	0002001 · Acc...	300.00	15,738.46	
Bill	05/05/2016	050516	JR Media	life in the sout...	0002001 · Acc...	175.00	16,038.46	
Bill	05/05/2016	050516	Riddle, Jenny	pets in the wh...	0002001 · Acc...	600.00	16,213.46	
Total 1045102 · Adult Programs							1,525.00	16,813.46
1045103 · Databases - Adult								
Bill	05/02/2016	41049	Record Information ...		0002001 · Acc...	1,896.00	64,964.47	
Bill	05/26/2016	10000...	EBSCO Information ...		0002001 · Acc...	13,389.14	66,860.47	
Bill	05/31/2016	17-004	Pinnacle Library Co...		0002001 · Acc...	21,336.52	80,249.61	
Total 1045103 · Databases - Adult							36,621.66	101,586.13
1045104 · Downloadable Materials								
Bill	05/03/2016	050316	Vudu	assorted	0002001 · Acc...	907.58	34,932.76	
Bill	05/03/2016	5/2/16...	Vudu		0002001 · Acc...	39.99	35,840.34	
Bill	05/03/2016	5/2/16...	Vudu		0002001 · Acc...	38.99	35,880.33	
Bill	05/03/2016	5/2/16...	Vudu		0002001 · Acc...	22.50	35,919.32	
Bill	05/03/2016	5/2/16...	Vudu		0002001 · Acc...	39.99	35,941.82	
Bill	05/03/2016	5/2/16...	Vudu		0002001 · Acc...	19.99	35,981.81	
Bill	05/03/2016	5/2/16...	Vudu		0002001 · Acc...	39.99	36,001.80	
Bill	05/04/2016	050416	Amazon	extreme prey	0002001 · Acc...	14.99	36,041.79	
Bill	05/04/2016	05041...	comixology	graphic novels	0002001 · Acc...	619.53	36,056.78	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	17.99	36,676.31	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	17.99	36,694.30	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	17.99	36,712.29	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	17.99	36,730.28	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	17.99	36,748.27	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	17.99	36,766.26	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	13.99	36,780.25	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	13.99	36,794.24	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	13.99	36,808.23	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	13.99	36,822.22	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	24.99	36,847.21	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	13.99	36,861.20	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	13.99	36,875.19	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	13.99	36,889.18	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	13.99	36,903.17	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	13.99	36,917.16	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	13.99	36,931.15	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	26.50	36,957.65	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	13.99	36,971.64	
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	23.99	36,995.63	

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Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	17.99	37,013.62
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	36.50	37,050.12
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	13.99	37,064.11
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	13.99	37,078.10
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	17.99	37,096.09
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	17.99	37,114.08
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	13.99	37,128.07
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	17.99	37,146.06
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	36.50	37,182.56
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	17.99	37,200.55
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	13.99	37,214.54
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	13.99	37,228.53
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	13.99	37,242.52
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	19.99	37,262.51
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	19.99	37,282.50
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	19.99	37,302.49
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	19.99	37,322.48
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	19.99	37,342.47
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	19.99	37,362.46
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	19.99	37,382.45
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	19.99	37,402.44
Bill	05/04/2016	5/2/16...	Vudu		0002001 · Acc...	19.99	37,422.43
Bill	05/10/2016	Zinio816	Recorded Books, Inc.	Subscription 1...	0002001 · Acc...	3,447.94	40,870.37
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	10.99	40,881.36
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	40,893.35
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	12.99	40,906.34
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	9.99	40,916.33
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	40,928.32
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	9.26	40,937.58
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	12.99	40,950.57
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	12.99	40,963.56
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	10.99	40,974.55
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	12.99	40,987.54
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	40,999.53
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	41,011.52
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	41,023.51
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	10.99	41,034.50
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	6.99	41,041.49
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	8.87	41,050.36
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	41,062.35
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	41,074.34
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	8.46	41,082.80
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	7.99	41,090.79
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	41,102.78
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	9.99	41,112.77
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	41,124.76
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	9.99	41,134.75
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	41,146.74
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	7.99	41,154.73

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Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	12.99	41,167.72
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	9.99	41,177.71
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	10.99	41,188.70
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	7.99	41,196.69
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	9.99	41,206.68
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	9.98	41,216.66
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	9.99	41,226.65
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	41,238.64
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	41,250.63
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	41,262.62
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	12.99	41,275.61
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	9.99	41,285.60
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	41,297.59
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	41,309.58
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	12.99	41,322.57
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	12.99	41,335.56
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	7.99	41,343.55
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	8.16	41,351.71
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	10.99	41,362.70
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	9.99	41,372.69
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	41,384.68
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	9.99	41,394.67
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	8.99	41,403.66
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	41,415.65
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	41,427.64
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	41,439.63
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	9.99	41,449.62
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	12.99	41,462.61
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	12.99	41,475.60
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	11.99	41,487.59
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	8.99	41,496.58
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	9.99	41,506.57
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	13.99	41,520.56
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	10.99	41,531.55
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	7.09	41,538.64
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	9.99	41,548.63
Bill	05/18/2016	Book ...	Amazon		0002001 · Acc...	13.99	41,562.62
Bill	05/31/2016	17-004	Pinnacle Library Co...		0002001 · Acc...	39,362.67	80,925.29
Total 1045104 - Downloadable Materials						45,992.53	80,925.29

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Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1045105 · Portable Media Devices - Adult</b>							
Bill	05/02/2016	05021...	Amazon	Galaxy Tablet	0002001 · Acc...	53.46	945.70
Bill	05/03/2016	05031...	Amazon	cables	0002001 · Acc...	223.28	999.16
Bill	05/03/2016	05031...	Amazon	7 eoy pmcd	0002001 · Acc...	560.50	1,222.44
Bill	05/09/2016	05091...	Barnes & Noble	glowlight plus	0002001 · Acc...	129.99	1,782.94
Credit	05/09/2016	110-1...	Amazon	Refund - Logit...	0002001 · Acc...	-35.96	1,912.93
Bill	05/18/2016	051816	Best Buy	ipad mini	0002001 · Acc...	639.98	1,876.97
Total 1045105 · Portable Media Devices - Adult							2,516.95
<b>1045107 · Compact Discs - Adult</b>							
Bill	05/09/2016	93949...	Midwest Tape	untitled unma...	0002001 · Acc...	117.11	3,550.82
Bill	05/09/2016	93949...	Midwest Tape	ripocord	0002001 · Acc...	13.99	3,667.93
Bill	05/09/2016	93949...	Midwest Tape	20 greatest hits	0002001 · Acc...	40.17	3,681.92
Bill	05/13/2016	93964...	Midwest Tape	thank you	0002001 · Acc...	12.99	3,722.09
Bill	05/13/2016	93964...	Midwest Tape	now thats wha...	0002001 · Acc...	138.89	3,735.08
Bill	05/13/2016	93964...	Midwest Tape	assorted cds	0002001 · Acc...	53.75	3,873.97
Total 1045107 · Compact Discs - Adult							3,927.72
<b>1045108 · Videos &amp; DVD's - Adult</b>							
Bill	05/02/2016	050216	Amazon		0002001 · Acc...	54.94	23,318.14
Credit	05/04/2016	105-8...	Amazon		0002001 · Acc...	-2.00	23,373.08
Bill	05/09/2016	93949...	Midwest Tape	assorted dvds	0002001 · Acc...	83.96	23,371.08
Bill	05/09/2016	93949...	Midwest Tape	assorted dvds	0002001 · Acc...	278.28	23,455.04
Bill	05/09/2016	93949...	Midwest Tape	finest hours	0002001 · Acc...	22.99	23,733.32
Bill	05/09/2016	105-7...	Amazon		0002001 · Acc...	49.88	23,756.31
Bill	05/10/2016	05101...	Amazon		0002001 · Acc...	84.16	23,806.19
Bill	05/10/2016	05101...	Amazon		0002001 · Acc...	49.88	23,890.35
Bill	05/10/2016	105-8...	Amazon		0002001 · Acc...	84.16	23,940.23
Bill	05/13/2016	93963...	Midwest Tape	krampus	0002001 · Acc...	22.99	24,024.39
Bill	05/13/2016	93963...	Midwest Tape	song of lahore	0002001 · Acc...	21.59	24,047.38
Bill	05/13/2016	93963...	Midwest Tape	assorted dvds	0002001 · Acc...	84.96	24,068.97
Bill	05/13/2016	93963...	Midwest Tape	assorted dvds	0002001 · Acc...	46.98	24,153.93
Bill	05/13/2016	93964...	Midwest Tape	assorted dvds	0002001 · Acc...	182.31	24,200.91
Bill	05/13/2016	93964...	Midwest Tape	assorted blu r...	0002001 · Acc...	147.94	24,383.22
Bill	05/13/2016	93964...	Midwest Tape	zoolander 2	0002001 · Acc...	29.99	24,531.16
Bill	05/16/2016	05161...	Amazon		0002001 · Acc...	49.98	24,561.15
Bill	05/16/2016	05161...	Amazon		0002001 · Acc...	49.98	24,611.13
Bill	05/23/2016	105-3...	Amazon		0002001 · Acc...	54.94	24,666.07
Bill	05/24/2016	105-8...	Amazon		0002001 · Acc...	16.99	24,683.06
Total 1045108 · Videos & DVD's - Adult							24,715.01
						1,396.87	24,715.01

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Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1045109 · Audio Books - Adult</b>							22,513.03
Bill	05/01/2016	10872...	Penguin Random H...	assorted books	0002001 · Acc...	87.75	22,600.78
Bill	05/02/2016	75329...	Recorded Books, Inc.	beyond the sil...	0002001 · Acc...	82.20	22,682.98
Bill	05/04/2016	IN108...	Brilliance Publishing...		0002001 · Acc...	159.95	22,842.93
Bill	05/04/2016	75331...	Recorded Books, Inc.	dark hearts	0002001 · Acc...	99.00	22,941.93
Bill	05/05/2016	75332...	Recorded Books, Inc.	city of light	0002001 · Acc...	82.20	23,024.13
Bill	05/06/2016	75332...	Recorded Books, Inc.	the calling	0002001 · Acc...	82.20	23,106.33
Bill	05/06/2016	75332...	Recorded Books, Inc.	hard rain	0002001 · Acc...	99.00	23,205.33
Bill	05/09/2016	75332...	Recorded Books, Inc.	the crossing	0002001 · Acc...	99.00	23,304.33
Bill	05/23/2016	102-9...	Amazon		0002001 · Acc...	44.95	23,349.28
Bill	05/23/2016	102-9...	Amazon		0002001 · Acc...	29.98	23,379.26
<b>Total 1045109 · Audio Books - Adult</b>						866.23	23,379.26
<b>1045110 · Replacement Materials</b>							163.51
Bill	05/05/2016	10873...	Penguin Random H...	cd binder	0002001 · Acc...	12.00	175.51
<b>Total 1045110 · Replacement Materials</b>						12.00	175.51
<b>1045112 · Fiction - Adult</b>							17,763.54
Bill	05/03/2016	20319...	Baker & Taylor Books-		0002001 · Acc...	360.76	18,124.30
Bill	05/11/2016	20320...	Baker & Taylor Books-		0002001 · Acc...	277.78	18,402.08
Bill	05/12/2016	20320...	Baker & Taylor Books-		0002001 · Acc...	628.32	19,030.40
Bill	05/13/2016	20320...	Baker & Taylor Books-		0002001 · Acc...	47.38	19,077.78
Bill	05/29/2016	102-4...	Amazon		0002001 · Acc...	19.98	19,097.76
<b>Total 1045112 · Fiction - Adult</b>						1,334.22	19,097.76
<b>1045113 · Leased Material - Adult</b>							12,546.63
<b>Total 1045113 · Leased Material - Adult</b>							12,546.63
<b>1045114 · Large Print - Adult</b>							4,512.47
Bill	05/01/2016	1370944	Center Point Large ...		0002001 · Acc...	136.62	4,649.09
Bill	05/03/2016	20319...	Baker & Taylor Books-		0002001 · Acc...	66.91	4,716.00
Bill	05/10/2016	58026...	Gale / Cengage Lea...	\$32.39 Exxon ...	0002001 · Acc...	21.59	4,737.59
Bill	05/12/2016	58037...	Gale / Cengage Lea...		0002001 · Acc...	21.59	4,759.18
Bill	05/13/2016	20320...	Baker & Taylor Books-		0002001 · Acc...	16.28	4,775.46
<b>Total 1045114 · Large Print - Adult</b>						262.99	4,775.46
<b>1045115 · Graphic Novels - Adult</b>							3,617.91
Bill	05/02/2016	20319...	Baker & Taylor Books-		0002001 · Acc...	85.06	3,702.97
Bill	05/13/2016	20320...	Baker & Taylor Books-		0002001 · Acc...	50.12	3,753.09
Bill	05/23/2016	102-1...	Amazon		0002001 · Acc...	87.63	3,840.72
<b>Total 1045115 · Graphic Novels - Adult</b>						222.81	3,840.72

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Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1045116 · Nonfiction - Adult</b>							
Bill	05/03/2016	20319...	Baker & Taylor Books-		0002001 · Acc...	405.32	12,308.52
Bill	05/04/2016	20319...	Baker & Taylor Books-		0002001 · Acc...	853.94	12,713.84
Bill	05/09/2016	109-4...	Amazon		0002001 · Acc...	29.66	13,567.78
Bill	05/10/2016	05101...	Amazon		0002001 · Acc...	29.66	13,597.44
<b>Total 1045116 · Nonfiction - Adult</b>						1,318.58	13,627.10
<b>1045117 · Foreign Language - Adult</b>							
Bill	05/13/2016	2016/...	D&Z HOUSE OF B...		0002001 · Acc...	460.39	4,567.40
Bill	05/30/2016	DKBF-...	DK Agencies Ltd.		0002001 · Acc...	382.66	5,027.79
Bill	05/30/2016	DKBF-...	DK Agencies Ltd.		0002001 · Acc...	0.00	5,410.45
Bill	05/31/2016	DKBF-...	DK Agencies Ltd.		0002001 · Acc...	11.47	5,410.45
Bill	05/31/2016	DKBF-...	DK Agencies Ltd.		0002001 · Acc...	0.00	5,421.92
<b>Total 1045117 · Foreign Language - Adult</b>						854.52	5,421.92
<b>1045118 · Reference - Adult</b>							
<b>Total 1045118 · Reference - Adult</b>							2,831.00
<b>1045119 · Standing Orders - Adult</b>							
<b>Total 1045119 · Standing Orders - Adult</b>							4,797.36
<b>1045120 · Periodicals - Adult</b>							
Bill	05/06/2016	3609	Rivistas Subscriptio...	Start date 7/1/...	0002001 · Acc...	25.06	11,949.07
<b>Total 1045120 · Periodicals - Adult</b>						25.06	11,974.13
<b>1045121 · Purchase On Demand</b>							
Bill	05/04/2016	05041...	Amazon		0002001 · Acc...	29.66	5,832.38
<b>Total 1045121 · Purchase On Demand</b>						29.66	5,862.04
<b>1045212 · Instructors and Facilitators</b>							
Bill	05/16/2016	051616	Texley, Sharon	payment for w...	0002001 · Acc...	150.00	6,829.74
Bill	05/16/2016	05161...	Cavallo, William	payments for i...	0002001 · Acc...	150.00	6,979.74
Bill	05/16/2016	05161...	Rand, Janet	noon job club	0002001 · Acc...	100.00	7,129.74
Bill	05/16/2016	05161...	Johnson, Amanda	payment for w...	0002001 · Acc...	150.00	7,229.74
<b>Total 1045212 · Instructors and Facilitators</b>						550.00	7,379.74

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Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1045310 · Office Supplies - Adult</b>							
Deposit	05/05/2016			Deposit		-110.00	2,604.44
Deposit	05/12/2016			1-dep-1		-29.05	2,494.44
Bill	05/13/2016	05131...	Staples Advantage			336.77	2,465.39
Bill	05/14/2016	71561...	Staples Advantage			336.77	2,802.16
Bill	05/20/2016	387,3...	Blue Sky Impression...	chase purchase		437.55	3,138.93
Bill	05/20/2016	387,3...	Blue Sky Impression...	chase "		512.05	3,576.48
Bill	05/24/2016	71566...	Staples Advantage			209.51	4,088.53
Bill	05/25/2016	05251...	Amazon			63.60	4,298.04
Bill	05/25/2016	113-0...	Amazon			21.39	4,361.64
Bill	05/26/2016	113-0...	Amazon			32.29	4,383.03
Bill	05/26/2016	113-0...	Amazon			16.04	4,415.32
Bill	05/26/2016	113-0...	Amazon			16.04	4,431.36
Total 1045310 · Office Supplies - Adult						1,826.92	4,431.36
<b>1045405 · Local History Supplies</b>							
Bill	05/05/2016	20319...	Baker & Taylor Books-			19.08	1,804.71
Bill	05/16/2016	05161...	Family Video Movie ...			169.46	1,823.79
Total 1045405 · Local History Supplies						188.54	1,993.25
Total 1045000 · Reference/Adult Services						126,888.45	689,799.00
<b>1055000 · Youth Services</b>							
<b>1055001 · Youth Services Salaries</b>							
General Journal	05/05/2016	1-payr...		record payroll ...		15,484.80	458,344.88
General Journal	05/19/2016	1-payr...		record payroll ...		15,775.56	339,623.68
Total 1055001 · Youth Services Salaries						31,260.36	355,108.48
Total 1055001 · Youth Services Salaries						31,260.36	370,884.04
<b>1055101 · Summer Reading - Childrens</b>							
Total 1055101 · Summer Reading - Childrens							5,655.84
<b>1055102 · JUV Programs</b>							
Total 1055102 · JUV Programs							5,655.84
<b>1055103 · DataBase - YS/YA</b>							
Total 1055103 · DataBase - YS/YA							3,964.51
<b>1055104 · Downloadable Materials YS/YA</b>							
Total 1055104 · Downloadable Materials YS/YA							26,637.25
<b>1055105 · Portable Media Devices - YS/YA</b>							
Bill	05/03/2016	05031...	Amazon	12 kindles		705.36	188.00
Total 1055105 · Portable Media Devices - YS/YA						705.36	388.12
<b>1055107 · Compact Discs - Children's</b>							
Total 1055107 · Compact Discs - Children's							1,093.48

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Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1055108 · Videos &amp; DVD's - Children's</b>							
Bill	05/09/2016	93949...	Midwest Tape	assorted dvds	0002001 · Acc...	309.12	12,855.83
Bill	05/09/2016	93949...	Midwest Tape	team umizoomi	0002001 · Acc...	10.39	13,164.95
Bill	05/13/2016	93963...	Midwest Tape	assorted dvds	0002001 · Acc...	289.39	13,175.34
Bill	05/23/2016	B1673...	Baker & Taylor Ente...	assorted cds	0002001 · Acc...	35.14	13,464.73
<b>Total 1055108 · Videos &amp; DVD's - Children's</b>						644.04	13,499.87
<b>1055109 · Audio Books - Children's</b>							
<b>Total 1055109 · Audio Books - Children's</b>							777.00
							777.00
<b>1055112 · Fiction - Children's</b>							
Bill	05/03/2016	20319...	Baker & Taylor Books-	assorted books	0002001 · Acc...	204.82	14,509.43
Bill	05/18/2016	123486	Children's Plus Inc.	assorted books	0002001 · Acc...	883.43	14,714.25
<b>Total 1055112 · Fiction - Children's</b>						1,088.25	15,597.68
<b>1055116 · Nonfiction - Children's</b>							
Bill	05/03/2016	20319...	Baker & Taylor Books-	assorted books	0002001 · Acc...	1,337.20	29,085.46
Bill	05/11/2016	123228	Children's Plus Inc.	boom boom	0002001 · Acc...	611.76	30,422.66
Bill	05/18/2016	123478	Children's Plus Inc.	assorted books	0002001 · Acc...	2,070.40	31,034.42
Bill	05/18/2016	123481	Children's Plus Inc.	assorted books	0002001 · Acc...	620.40	33,104.82
Bill	05/18/2016	123482	Children's Plus Inc.	assorted books	0002001 · Acc...	1,572.21	33,725.22
Bill	05/18/2016	123483	Children's Plus Inc.	assorted books	0002001 · Acc...	921.81	35,297.43
<b>Total 1055116 · Nonfiction - Children's</b>						7,133.78	36,219.24
<b>1055118 · Reference - Children's</b>							
<b>Total 1055118 · Reference - Children's</b>							1,798.00
							1,798.00
<b>1055119 · Standing Orders - Children's</b>							
<b>Total 1055119 · Standing Orders - Children's</b>							4,414.37
							4,414.37
<b>1055120 · Periodicals - Children's</b>							
<b>Total 1055120 · Periodicals - Children's</b>							87.90
							87.90
<b>1055123 · Easy Fiction</b>							
Bill	05/04/2016	20319...	Baker & Taylor Books-	thunder boy	0002001 · Acc...	25.71	13,332.61
<b>Total 1055123 · Easy Fiction</b>						25.71	13,358.32
<b>1055310 · Office Supplies - Y/S</b>							
Bill	05/27/2016	Office ...	Nelson, Jodie	Storage tote f...	0002001 · Acc...	8.92	4,313.52
<b>Total 1055310 · Office Supplies - Y/S</b>						8.92	4,322.44
							4,322.44
<b>Total 1055000 · Youth Services</b>						40,866.42	499,211.30

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Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1065000 · Young Adult Services</b>							
<b>1065101 · Summer Reading - YA</b>							
Bill	05/04/2016	5.04.2...	Target		0002001 · Acc...	100.00	26,374.60
Bill	05/04/2016	5.04.2...	GameStop		0002001 · Acc...	100.00	3,947.63
Bill	05/04/2016	5.04.2...	Barnes & Noble		0002001 · Acc...	100.00	4,147.63
Bill	05/25/2016	114-6...	Amazon		0002001 · Acc...	24.95	4,247.63
Bill	05/26/2016	114-4...	Amazon		0002001 · Acc...	161.16	4,272.58
Bill	05/26/2016	114-5...	Amazon		0002001 · Acc...	64.19	4,433.74
							4,497.93
Total	1065101 · Summer Reading - YA					550.30	4,497.93
<b>1065102 · YA Programs</b>							
Bill	05/03/2016	05031...	Amazon	teen steam	0002001 · Acc...	51.96	3,712.24
Bill	05/17/2016	5.17.2...	Walmart		0002001 · Acc...	27.92	3,764.20
Total	1065102 · YA Programs					79.88	3,792.12
<b>1065106 · Software - YA</b>							
Bill	05/31/2016	114-2...	Amazon		0002001 · Acc...	79.98	187.92
Total	1065106 · Software - YA					79.98	267.90
<b>1065107 · Compact Discs - YA</b>							
Bill	05/09/2016	93949...	Midwest Tape	assorted cd's	0002001 · Acc...	48.36	1,343.97
Bill	05/13/2016	93964...	Midwest Tape		0002001 · Acc...	49.56	1,392.33
Total	1065107 · Compact Discs - YA					97.92	1,441.89
<b>1065108 · Videos &amp; DVD's - YA</b>							
Bill	05/13/2016	93964...	Midwest Tape	creed	0002001 · Acc...	26.99	3,003.23
Total	1065108 · Videos & DVD's - YA					26.99	3,030.22
<b>1065109 · Audio Books - YA</b>							
Total	1065109 · Audio Books - YA						1,128.00
<b>1065112 · Fiction - YA</b>							
Bill	05/02/2016	20319...	Baker & Taylor Books-		0002001 · Acc...	9.85	9,239.51
Bill	05/19/2016	20320...	Baker & Taylor Books-	ya fiction	0002001 · Acc...	112.86	9,249.36
Total	1065112 · Fiction - YA					122.71	9,362.22
<b>1065116 · Nonfiction - YA</b>							
Bill	05/18/2016	123484	Children's Plus Inc.	assorted books	0002001 · Acc...	323.40	2,697.76
Bill	05/18/2016	123485	Children's Plus Inc.	assorted books	0002001 · Acc...	479.10	3,021.16
Total	1065116 · Nonfiction - YA					802.50	3,500.26
<b>1065119 · Standing Orders - YA</b>							
Total	1065119 · Standing Orders - YA						780.80
							780.80

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Type	Date	Numb	Name	Memo	Split	Amount	Balance
1065120 · Periodicals - YA							215.00
Total 1065120 · Periodicals - YA							215.00
1065122 · Other Materials - YA							18.85
Total 1065122 · Other Materials - YA							18.85
1065212 · Instructors & Facilitators							99.69
Bill	05/16/2016	05161...	Curtin, Dennis	payment for n...	0002001 · Acc...	75.00	174.69
Total 1065212 · Instructors & Facilitators						75.00	174.69
Total 1065000 · Young Adult Services						1,835.28	28,209.88
1075000 · Community Relations Dept							125,823.39
1075001 · Community Relations Salaries							124,033.66
General Journal	05/05/2016	1-payr...		record payroll ...	1015001 · Adm...	3,843.66	127,877.32
General Journal	05/19/2016	1-payr...		record payroll ...	1015001 · Adm...	3,545.57	131,422.89
Total 1075001 · Community Relations Salaries						7,389.23	131,422.89
1075123 · Comm. Relations Print Materials							485.41
Total 1075123 · Comm. Relations Print Materials							485.41
1075310 · Comm. Relations Office Supply							1,304.32
Bill	05/24/2016	052416	Amazon		0002001 · Acc...	164.56	1,468.88
Bill	05/24/2016	71566...	Staples Advantage		0002001 · Acc...	56.97	1,525.85
Bill	05/25/2016	105-1...	Amazon		0002001 · Acc...	164.56	1,690.41
Total 1075310 · Comm. Relations Office Supply						386.09	1,690.41
Total 1075000 · Community Relations Dept						7,775.32	133,598.71
1085000 · Maintenance Department							67,064.23
1085001 · Maintenance Salaries							67,064.23
General Journal	05/05/2016	1-payr...		record payroll ...	1015001 · Adm...	2,890.16	69,954.39
General Journal	05/19/2016	1-payr...		record payroll ...	1015001 · Adm...	3,011.91	72,966.30
Total 1085001 · Maintenance Salaries						5,902.07	72,966.30
Total 1085000 · Maintenance Department						5,902.07	72,966.30
1095000 · Service Arrangements							76,895.33
1095206 · Pinnacle Cooperative							0.00
Bill	05/31/2016	17-004	Pinnacle Library Co...		0002001 · Acc...	51,599.99	51,599.99
Total 1095206 · Pinnacle Cooperative						51,599.99	51,599.99
1095207 · Computer Maintenance Agreement							9,480.00
Total 1095207 · Computer Maintenance Agreement							9,480.00

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Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1095209 · Email &amp; Web Hosting Fees</b>							
Bill	05/02/2016	22890	Webinx Incorporated	annual websit...	0002001 · Acc...	320.00	3,776.41
Bill	05/04/2016	Servic...	Google		0002001 · Acc...	283.33	4,056.41
Total 1095209 · Email & Web Hosting Fees						603.33	4,379.74
<b>1095210 · Lease Agreements</b>							
Bill	05/10/2016	Zinio 8...	Recorded Books, Inc.	zinio platform ...	0002001 · Acc...	1,169.00	25,520.89
Bill	05/18/2016	30489...	Konica Minolta Pre...	lease agreem...	0002001 · Acc...	1,404.66	26,689.89
Bill	05/24/2016	90024...	Konica Minolta	4/25/16-5/24/16	0002001 · Acc...	897.02	28,094.55
Total 1095210 · Lease Agreements						3,470.68	28,991.57
<b>1095211 · Subscription Services</b>							
Bill	05/23/2016	052316	basecamp		0002001 · Acc...	50.00	34,853.34
Total 1095211 · Subscription Services						50.00	34,903.34
<b>1095301 · Software</b>							
Total 1095301 · Software							924.85
<b>1095303 · Data Lines</b>							
Bill	05/02/2016	05021...	AT&T	04/29-05/28/16	0002001 · Acc...	162.00	2,339.84
Bill	05/06/2016	05061...	Comcast	05/13-06/12/16	0002001 · Acc...	129.85	2,501.84
Total 1095303 · Data Lines						291.85	2,631.69
Total 1095000 · Service Arrangements						56,015.85	132,911.18
<b>2005011 · FICA Expense</b>							
General Journal	05/05/2016	1-payr...		record payroll ...	1015001 · Adm...	5,270.73	117,078.54
General Journal	05/19/2016	1-payr...		record payroll ...	1015001 · Adm...	5,184.53	122,349.27
Total 2005011 · FICA Expense						10,455.26	127,533.80
<b>2505012 · IMRF Expense-ER</b>							
General Journal	05/05/2016	1-imrf-1		to record imrf ...	0001003 · Che...	15,886.79	171,800.56
Total 2505012 · IMRF Expense-ER						15,886.79	187,687.35
<b>3005218 · Audit Expense</b>							
Total 3005218 · Audit Expense							8,250.00
<b>4005802 · Unemployment Insurance</b>							
Total 4005802 · Unemployment Insurance							8,250.00
<b>4005803 · Liab Ins- Govt Crime</b>							
Total 4005803 · Liab Ins- Govt Crime							1,628.85
<b>4005805 · Liab Ins- Prop/Pack/Umbrella</b>							
Total 4005805 · Liab Ins- Prop/Pack/Umbrella							1,628.85
<b>4005803 · Liab Ins- Govt Crime</b>							
Total 4005803 · Liab Ins- Govt Crime							1,751.40
<b>4005805 · Liab Ins- Prop/Pack/Umbrella</b>							
Total 4005805 · Liab Ins- Prop/Pack/Umbrella							1,751.40
<b>4005805 · Liab Ins- Prop/Pack/Umbrella</b>							
Total 4005805 · Liab Ins- Prop/Pack/Umbrella							17,858.00
Total 4005805 · Liab Ins- Prop/Pack/Umbrella							17,858.00

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Type	Date	Num	Name	Memo	Split	Amount	Balance
4005806 · Liab Ins- Workers Comp							6,722.00
Total 4005806 · Liab Ins- Workers Comp							6,722.00
5085212 · Custodial Services							28,105.34
Bill	05/01/2016	10744	Butler Domestic	cleaning servi...	0002001 · Acc...	2,958.00	31,063.34
Total 5085212 · Custodial Services						2,958.00	31,063.34
5085213 · Disposal Services							1,641.62
Bill	05/01/2016	14108...	Groot Industries, Inc.	05/2016	0002001 · Acc...	143.34	1,784.96
Total 5085213 · Disposal Services						143.34	1,784.96
5085214 · Building Maintenance Agreement							3,204.35
Bill	05/01/2016	3790724	Anderson	05/2016	0002001 · Acc...	91.78	3,296.13
Bill	05/02/2016	34438...	Cintas	mats	0002001 · Acc...	52.80	3,348.93
Bill	05/09/2016	34439...	Cintas		0002001 · Acc...	63.60	3,412.53
Bill	05/16/2016	34439...	Cintas		0002001 · Acc...	63.60	3,476.13
Bill	05/23/2016	34439...	Cintas		0002001 · Acc...	63.60	3,539.73
Total 5085214 · Building Maintenance Agreement						335.38	3,539.73
5085215 · Equipment Maintenance Agreement							9,059.32
Bill	05/16/2016	27455	Cross Points Sales, ...	Fire Alarm Sy...	0002001 · Acc...	180.00	9,239.32
Total 5085215 · Equipment Maintenance Agreement						180.00	9,239.32
5085216 · Building Repair							59,932.42
Bill	05/10/2016	63016...	Kin-ko Ace Stores, I...		0002001 · Acc...	33.97	59,966.39
Total 5085216 · Building Repair						33.97	59,966.39
5085217 · Equipment Repair							14,027.25
Bill	05/04/2016	160423	RMG		0002001 · Acc...	460.00	14,487.25
Total 5085217 · Equipment Repair						460.00	14,487.25
5085399 · Contingencies							1,736.00
Total 5085399 · Contingencies							1,736.00
5085601 · Utilities - Electric							40,932.71
Bill	05/25/2016	7231891	MidAmerican Energ...	Account # 25...	0002001 · Acc...	4,322.27	45,254.98
Total 5085601 · Utilities - Electric						4,322.27	45,254.98
5085602 · Utilities - Gas							5,241.71
Bill	05/18/2016	05181...	Nicor Gas	4/15-5/16/16	0002001 · Acc...	25.67	5,267.38
Bill	05/19/2016	05191...	Nicor Gas	4/15-5/16/16	0002001 · Acc...	134.01	5,401.39
Total 5085602 · Utilities - Gas						159.68	5,401.39

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Type	Date	Num	Name	Memo	Split	Amount	Balance
5085603 · Utilities - Water							2,485.75
Bill	05/04/2016	050416	Village of Plainfield	03/18-04/02/16	0002001 · Acc...	22.52	2,508.27
Bill	05/04/2016	05041...	Village of Plainfield	03/01-04/02/16	0002001 · Acc...	290.22	2,798.49
Total 5085603 · Utilities - Water						312.74	2,798.49
5085604 · Building Supplies							12,606.35
Total 5085604 · Building Supplies							12,606.35
5085605 · Equipment & Tools							2,605.30
Total 5085605 · Equipment & Tools							2,605.30
5085606 · Janitorial Supplies							764.84
Bill	05/05/2016	98317	Tri-K	9" dispensers	0002001 · Acc...	407.00	1,171.84
Bill	05/16/2016	98407	Tri-K	tissues & towels	0002001 · Acc...	268.00	1,439.84
Total 5085606 · Janitorial Supplies						675.00	1,439.84
7505213 · Legal services							4,040.50
Bill	05/23/2016	26788...	Robbins Schwartz	Referendum	0002001 · Acc...	110.00	4,150.50
Total 7505213 · Legal services						110.00	4,150.50
7505214 · Architectural Services							84,653.44
Total 7505214 · Architectural Services							84,653.44
7508001 · Computers							20,934.23
Total 7508001 · Computers							20,934.23
7508003 · Furniture & Equipment							13,188.07
Total 7508003 · Furniture & Equipment							13,188.07
7508004 · Community Relations							6,572.33
Total 7508004 · Community Relations							6,572.33
7508005 · Real Estate Acquisition							31,600.00
Total 7508005 · Real Estate Acquisition							31,600.00
7508006 · BLDG Development							34,465.92
Total 7508006 · BLDG Development							34,465.92
<b>TOTAL</b>						<b>0.00</b>	<b>0.00</b>

## Plainfield Public Library Library Fund Income Statement

July 2015 through May 2016

	Jul '15 - May 16	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
1004001 - Real Estate Taxes (Library)	2,639,806.35	2,684,659.00	-44,852.65	98.3%
1004002 - Personal Property Taxes	26,433.37	20,014.00	6,419.37	132.1%
1004003 - Overlap Districts Agreement	312,086.82	312,086.82	0.00	100.0%
1004004 - Fines	40,816.04	36,000.00	4,816.04	113.4%
1004005 - Books Bags Sales	2.00	100.00	-98.00	2.0%
1004006 - Copier Fees	11,564.37	9,000.00	2,564.37	128.5%
1004007 - Fax Fees	2,700.69	2,000.00	700.69	135.0%
1004008 - Non Resident Fees	2,449.06	750.00	1,699.06	326.5%
1004009 - Book Sales	40.00	100.00	-60.00	40.0%
1004010 - Meeting Room Deposits	1,375.00	750.00	625.00	183.3%
1004310 - Staff Purchases	-16.21			
1004311 - Flex Spending	309.88			
1004315 - Foundation	498.85			
1004400 - Tax Escrow Interest (Library)	1,581.49	1,500.00	81.49	105.4%
1004401 - Checking interest	998.12	25.00	973.12	3,992.5%
1004402 - E-Pay Interest	133.13			
1004502 - Donations - Friends	6,286.00	6,000.00	286.00	104.8%
1004504 - Donations - Gen Memorial	34.80			
1004701 - Per Capita Grant	0.00	58,009.00	-58,009.00	0.0%
1004702 - Grants - Other	0.00	2,000.00	-2,000.00	0.0%
1004901 - Miscellaneous Income (Library)	23,062.82	22,589.00	473.82	102.1%
1004902 - Sale of Library Used Equipment	607.33	600.00	7.33	101.2%
<b>Total Income</b>	<b>3,070,769.91</b>	<b>3,156,182.82</b>	<b>-85,412.91</b>	<b>97.3%</b>
<b>Expense</b>				
<b>1015000 - Administration Department</b>				
1015001 - Administration Salaries	256,868.49	281,621.00	-24,752.51	91.2%
1015005 - Insurance	118,644.22	153,685.00	-35,040.78	77.2%
1015011 - Staff Development	12,545.01	17,300.00	-4,754.99	72.5%
1015012 - Travel Expenses	9,176.01	15,000.00	-5,823.99	61.2%
1015013 - Membership Dues	3,638.88	6,500.00	-2,861.12	56.0%
1015014 - Human Resources	215.81	2,500.00	-2,284.19	8.6%
1015201 - Payroll Services	6,514.82	8,500.00	-1,985.18	76.6%
1015202 - Legal Services (Library)	4,799.75	12,000.00	-7,200.25	40.0%
1015203 - Accounting Services	9,753.41	9,800.00	-46.59	99.5%
1015204 - Bank Fees	1,699.53			
1015205 - Trustee Development	2,299.35	3,000.00	-700.65	76.6%
1015305 - Bindery	100.00	700.00	-600.00	14.3%
1015306 - Microfilming Supplies	2,797.23	4,000.00	-1,202.77	69.9%
1015310 - Office Supplies - Admin	7,079.07	7,500.00	-420.93	94.4%
1015311 - Postage	4,573.39	6,000.00	-1,426.61	76.2%
1015313 - Newsletter	53,388.00	60,000.00	-6,612.00	89.0%
1015314 - Web Page Development	0.00	5,000.00	-5,000.00	0.0%
1015315 - Printing - General	389.87	1,000.00	-610.13	39.0%
1015316 - Printing - Legal	1,825.80	3,500.00	-1,674.20	52.2%
1015317 - Telephone	15,841.51	16,800.00	-958.49	94.3%
1015318 - Public Relations (Library)	18,861.57	30,000.00	-11,138.43	62.9%
1015322 - Contingencies Operating Fund	0.00	0.00	0.00	0.0%
1015801 - Library - Wide Events	11,241.77	15,500.00	-4,258.23	72.5%
<b>Total 1015000 - Administration Department</b>	<b>542,253.49</b>	<b>659,906.00</b>	<b>-117,652.51</b>	<b>82.2%</b>
<b>1025000 - Tech Services Dept</b>				
1025001 - Tech Services Salaries	97,185.54	109,259.00	-12,073.46	88.9%
1025306 - Tech Services Process Supply	10,370.80	13,000.00	-2,629.20	79.8%
1025307 - OCLC	2,519.19	2,550.00	-30.81	98.8%
<b>Total 1025000 - Tech Services Dept</b>	<b>110,075.53</b>	<b>124,809.00</b>	<b>-14,733.47</b>	<b>88.2%</b>
<b>1035000 - Circulation Department</b>				
1035001 - Circulation Salaries	373,733.80	410,024.00	-36,290.20	91.1%
1035003 - Page Salaries	62,424.08	78,234.00	-15,809.92	79.8%
1035308 - Circulation Supplies	13,460.70	20,500.00	-7,039.30	65.7%
1035309 - ILL Lost Items	360.21	1,500.00	-1,139.79	24.0%
<b>Total 1035000 - Circulation Department</b>	<b>449,978.79</b>	<b>510,258.00</b>	<b>-60,279.21</b>	<b>88.2%</b>

**Plainfield Public Library**  
**Library Fund Income Statement**  
 July 2015 through May 2016

	Jul '15 - May 16	Budget	\$ Over Budget	% of Budget
<b>1045000 · Reference/Adult Services</b>				
1045001 · Reference Salaries	331,313.00	366,224.00	-34,911.00	90.5%
1045101 · Adult Summer Reading	5,868.20	10,500.00	-4,631.80	55.9%
1045102 · Adult Programs	16,813.46	19,500.00	-2,686.54	86.2%
1045103 · Databases - Adult	101,586.13	90,000.00	11,586.13	112.9%
1045104 · Downloadable Materials	80,925.29	95,000.00	-14,074.71	85.2%
1045105 · Portable Media Devices - Adult	2,516.95	3,000.00	-483.05	83.9%
1045107 · Compact Discs - Adult	3,927.72	6,000.00	-2,072.28	65.5%
1045108 · Videos & DVD's - Adult	24,715.01	28,500.00	-3,784.99	86.7%
1045109 · Audio Books - Adult	23,379.26	27,750.00	-4,370.74	84.2%
1045110 · Replacement Materials	175.51	2,000.00	-1,824.49	8.8%
1045112 · Fiction - Adult	19,097.76	27,500.00	-8,402.24	69.4%
1045113 · Leased Material - Adult	12,546.63	16,500.00	-3,953.37	76.0%
1045114 · Large Print - Adult	4,775.46	6,250.00	-1,474.54	76.4%
1045115 · Graphic Novels - Adult	3,840.72	5,000.00	-1,159.28	76.8%
1045116 · Nonfiction - Adult	13,627.10	12,500.00	1,127.10	109.0%
1045117 · Foreign Language - Adult	5,421.92	10,000.00	-4,578.08	54.2%
1045118 · Reference - Adult	2,831.00	3,000.00	-169.00	94.4%
1045119 · Standing Orders - Adult	4,797.36	5,000.00	-202.64	95.9%
1045120 · Periodicals - Adult	11,974.13	10,000.00	1,974.13	119.7%
1045121 · Purchase On Demand	5,862.04	10,000.00	-4,137.96	58.6%
1045212 · Instructors and Facilitators	7,379.74	9,500.00	-2,120.26	77.7%
1045310 · Office Supplies - Adult	4,431.36	5,500.00	-1,068.64	80.6%
1045405 · Local History Supplies	1,993.25	3,000.00	-1,006.75	66.4%
<b>Total 1045000 · Reference/Adult Services</b>	<b>689,799.00</b>	<b>772,224.00</b>	<b>-82,425.00</b>	<b>89.3%</b>
<b>1055000 · Youth Services</b>				
1055001 · Youth Services Salaries	370,884.04	409,293.00	-38,408.96	90.6%
1055101 · Summer Reading - Childrens	5,655.84	16,000.00	-10,344.16	35.3%
1055102 · JUV Programs	3,964.51	6,600.00	-2,635.49	60.1%
1055103 · DataBase - YS/YA	26,637.25	31,900.00	-5,262.75	83.5%
1055104 · Downloadable Materials YS/YA	188.00	5,000.00	-4,812.00	3.8%
1055105 · Portable Media Devices - YS/YA	1,093.48	1,750.00	-656.52	62.5%
1055107 · Compact Discs - Children's	713.36	2,500.00	-1,786.64	28.5%
1055108 · Videos & DVD's - Children's	13,499.87	16,000.00	-2,500.13	84.4%
1055109 · Audio Books - Children's	777.00	6,600.00	-5,823.00	11.8%
1055112 · Fiction - Children's	15,597.68	16,500.00	-902.32	94.5%
1055116 · Nonfiction - Children's	36,219.24	33,000.00	3,219.24	109.8%
1055118 · Reference - Children's	1,798.00	2,000.00	-202.00	89.9%
1055119 · Standing Orders - Children's	4,414.37	6,000.00	-1,585.63	73.6%
1055120 · Periodicals - Children's	87.90	1,500.00	-1,412.10	5.9%
1055123 · Easy Fiction	13,358.32	20,000.00	-6,641.68	66.8%
1055310 · Office Supplies - Y/S	4,322.44	10,500.00	-6,177.56	41.2%
<b>Total 1055000 · Youth Services</b>	<b>499,211.30</b>	<b>585,143.00</b>	<b>-85,931.70</b>	<b>85.3%</b>
<b>1065000 · Young Adult Services</b>				
1065101 · Summer Reading - YA	4,497.93	6,600.00	-2,102.07	68.2%
1065102 · YA Programs	3,792.12	6,000.00	-2,207.88	63.2%
1065106 · Software - YA	267.90	1,500.00	-1,232.10	17.9%
1065107 · Compact Discs - YA	1,441.89	1,800.00	-358.11	80.1%
1065108 · Videos & DVD's - YA	3,030.22	4,500.00	-1,469.78	67.3%
1065109 · Audio Books - YA	1,128.00	2,800.00	-1,672.00	40.3%
1065112 · Fiction - YA	9,362.22	16,000.00	-6,637.78	58.5%
1065116 · Nonfiction - YA	3,500.26	8,000.00	-4,499.74	43.8%
1065119 · Standing Orders - YA	780.80	4,500.00	-3,719.20	17.4%
1065120 · Periodicals - YA	215.00	1,200.00	-985.00	17.9%
1065122 · Other Materials - YA	18.85	250.00	-231.15	7.5%
1065123 · Outreach Print Materials	0.00	1,500.00	-1,500.00	0.0%
1065212 · Instructors & Facilitators	174.69	0.00	174.69	100.0%
<b>Total 1065000 · Young Adult Services</b>	<b>28,209.88</b>	<b>54,650.00</b>	<b>-26,440.12</b>	<b>51.6%</b>
<b>1075000 · Community Relations Dept</b>				
1075001 · Community Relations Salaries	131,422.89	157,229.00	-25,806.11	83.6%
1075123 · Comm. Relations Print Materials	485.41	1,000.00	-514.59	48.5%
1075310 · Comm. Relations Office Supply	1,690.41	4,500.00	-2,809.59	37.6%
<b>Total 1075000 · Community Relations Dept</b>	<b>133,598.71</b>	<b>162,729.00</b>	<b>-29,130.29</b>	<b>82.1%</b>
<b>1085000 · Maintenance Department</b>				
1085001 · Maintenance Salaries	72,966.30	88,267.00	-15,300.70	82.7%
<b>Total 1085000 · Maintenance Department</b>	<b>72,966.30</b>	<b>88,267.00</b>	<b>-15,300.70</b>	<b>82.7%</b>

**Plainfield Public Library**  
**Library Fund Income Statement**

July 2015 through May 2016

	Jul '15 - May 16	Budget	\$ Over Budget	% of Budget
<b>1095000 · Service Arrangements</b>				
1095206 · Pinnacle Cooperative	51,599.99	46,057.00	5,542.99	112.0%
1095207 · Computer Maintenance Agreement	9,480.00	60,000.00	-50,520.00	15.8%
1095209 · Email & Web Hosting Fees	4,379.74	4,500.00	-120.26	97.3%
1095210 · Lease Agreements	28,991.57	29,750.00	-758.43	97.5%
1095211 · Subscription Services	34,903.34	38,000.00	-3,096.66	91.9%
1095301 · Software	924.85	1,000.00	-75.15	92.5%
1095303 · Data Lines	2,631.69	3,000.00	-368.31	87.7%
<b>Total 1095000 · Service Arrangements</b>	<b>132,911.18</b>	<b>182,307.00</b>	<b>-49,395.82</b>	<b>72.9%</b>
<b>Total Expense</b>	<b>2,659,004.18</b>	<b>3,140,293.00</b>	<b>-481,288.82</b>	<b>84.7%</b>
<b>Net Ordinary Income</b>	<b>411,765.73</b>	<b>15,889.82</b>	<b>395,875.91</b>	<b>2,591.4%</b>
<b>Net Income</b>	<b>411,765.73</b>	<b>15,889.82</b>	<b>395,875.91</b>	<b>2,591.4%</b>

**Plainfield Public Library**  
**FICA Fund Income Statement**  
 July 2015 through May 2016

	<u>Jul '15 - May 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
2004001 · Real Estate Taxes (FICA)	143,316.50	147,632.00	-4,315.50	97.1%
2004100 · FICA Tax Escrow Interest	0.00	10.00	-10.00	0.0%
<b>Total Income</b>	<u>143,316.50</u>	<u>147,642.00</u>	<u>-4,325.50</u>	<u>97.1%</u>
<b>Expense</b>				
2005011 · FICA Expense	127,533.80	145,384.00	-17,850.20	87.7%
<b>Total Expense</b>	<u>127,533.80</u>	<u>145,384.00</u>	<u>-17,850.20</u>	<u>87.7%</u>
<b>Net Ordinary Income</b>	<u>15,782.70</u>	<u>2,258.00</u>	<u>13,524.70</u>	<u>699.0%</u>
<b>Net Income</b>	<u><u>15,782.70</u></u>	<u><u>2,258.00</u></u>	<u><u>13,524.70</u></u>	<u><u>699.0%</u></u>

**Plainfield Public Library**  
**IMRF Fund Income Statement**  
 July 2015 through May 2016

	<u>Jul '15 - May 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
2504001 · Real Estate Taxes (IMRF)	203,047.39	207,006.00	-3,958.61	98.1%
2504400 · IMRF Tax Escrow Interest	0.00	10.00	-10.00	0.0%
<b>Total Income</b>	<u>203,047.39</u>	<u>207,016.00</u>	<u>-3,968.61</u>	<u>98.1%</u>
<b>Expense</b>				
2505012 · IMRF Expense-ER	187,687.35	199,050.00	-11,362.65	94.3%
<b>Total Expense</b>	<u>187,687.35</u>	<u>199,050.00</u>	<u>-11,362.65</u>	<u>94.3%</u>
<b>Net Ordinary Income</b>	<u>15,360.04</u>	<u>7,966.00</u>	<u>7,394.04</u>	<u>192.8%</u>
<b>Net Income</b>	<u><u>15,360.04</u></u>	<u><u>7,966.00</u></u>	<u><u>7,394.04</u></u>	<u><u>192.8%</u></u>

**Plainfield Public Library**  
**Audit Fund Income Statement**  
 July 2015 through May 2016

	<u>Jul '15 - May 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
3004001 · Real Estate Taxes (Audit)	6,370.06	6,419.00	-48.94	99.2%
3004400 · Tax Escrow Interest - Audit	0.00	10.00	-10.00	0.0%
<b>Total Income</b>	<u>6,370.06</u>	<u>6,429.00</u>	<u>-58.94</u>	<u>99.1%</u>
<b>Expense</b>				
3005218 · Audit Expense	8,250.00	9,000.00	-750.00	91.7%
<b>Total Expense</b>	<u>8,250.00</u>	<u>9,000.00</u>	<u>-750.00</u>	<u>91.7%</u>
<b>Net Ordinary Income</b>	<u>-1,879.94</u>	<u>-2,571.00</u>	<u>691.06</u>	<u>73.1%</u>
<b>Net Income</b>	<u><u>-1,879.94</u></u>	<u><u>-2,571.00</u></u>	<u><u>691.06</u></u>	<u><u>73.1%</u></u>

**Plainfield Public Library  
Liability Insurance Fund  
July 2015 through May 2016**

	<u>Jul '15 - May 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4004001 · Real Estate Tax (Liability)	18,310.57	19,256.00	-945.43	95.1%
4004400 · Tax Escrow Interest (Liab In FD)	0.00	10.00	-10.00	0.0%
<b>Total Income</b>	<u>18,310.57</u>	<u>19,266.00</u>	<u>-955.43</u>	<u>95.0%</u>
<b>Expense</b>				
4005802 · Unemployment Insurance	1,628.85	1,400.00	228.85	116.3%
4005803 · Liab Ins- Govt Crime	1,751.40			
4005805 · Liab Ins- Prop/Pack/Umbrella	17,858.00	17,500.00	358.00	102.0%
4005806 · Liab Ins- Workers Comp	6,722.00	9,200.00	-2,478.00	73.1%
<b>Total Expense</b>	<u>27,960.25</u>	<u>28,100.00</u>	<u>-139.75</u>	<u>99.5%</u>
<b>Net Ordinary Income</b>	<u>-9,649.68</u>	<u>-8,834.00</u>	<u>-815.68</u>	<u>109.2%</u>
<b>Net Income</b>	<u><u>-9,649.68</u></u>	<u><u>-8,834.00</u></u>	<u><u>-815.68</u></u>	<u><u>109.2%</u></u>

**Plainfield Public Library**  
**Building and Site Fund**  
**July 2015 through May 2016**

	<u>Jul '15 - May 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5004001 · Real Estate Taxes - Site Fund	230,111.58	235,891.00	-5,779.42	97.5%
5004400 · Tax Escrow Interest - Site Fund	0.00	10.00	-10.00	0.0%
<b>Total Income</b>	<u>230,111.58</u>	<u>235,901.00</u>	<u>-5,789.42</u>	<u>97.5%</u>
<b>Expense</b>				
5085212 · Custodial Services	31,063.34	36,000.00	-4,936.66	86.3%
5085213 · Disposal Services	1,784.96	2,000.00	-215.04	89.2%
5085214 · Building Maintenance Agreement	3,539.73	5,000.00	-1,460.27	70.8%
5085215 · Equipment Maintenance Agreement	9,239.32	18,000.00	-8,760.68	51.3%
5085216 · Building Repair	59,966.39	90,000.00	-30,033.61	66.6%
5085217 · Equipment Repair	14,487.25	35,000.00	-20,512.75	41.4%
5085399 · Contingencies	1,736.00	20,000.00	-18,264.00	8.7%
5085601 · Utilities - Electric	45,254.98	45,000.00	254.98	100.6%
5085602 · Utilities - Gas	5,401.39	9,000.00	-3,598.61	60.0%
5085603 · Utilities - Water	2,798.49	3,360.00	-561.51	83.3%
5085604 · Building Supplies	12,606.35	22,000.00	-9,393.65	57.3%
5085605 · Equipment & Tools	2,605.30	6,000.00	-3,394.70	43.4%
5085606 · Janitorial Supplies	1,439.84			
<b>Total Expense</b>	<u>191,923.34</u>	<u>291,360.00</u>	<u>-99,436.66</u>	<u>65.9%</u>
<b>Net Ordinary Income</b>	<u>38,188.24</u>	<u>-55,459.00</u>	<u>93,647.24</u>	<u>-68.9%</u>
<b>Net Income</b>	<u><u>38,188.24</u></u>	<u><u>-55,459.00</u></u>	<u><u>93,647.24</u></u>	<u><u>-68.9%</u></u>

**Plainfield Public Library  
 Construction Fund  
 July 2015 through February 2016**

	<u>Jul '15 - Feb 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
7504400 · Interest	225.32	10.00	215.32	2,253.2%
7504504 · Impact Fees	20,435.00	25,000.00	-4,565.00	81.7%
7504505 · Transfer in from other Accounts	0.00	100,000.00	-100,000.00	0.0%
7504900 · Miscellaneous Income	14,000.00			
<b>Total Income</b>	<b>34,660.32</b>	<b>125,010.00</b>	<b>-90,349.68</b>	<b>27.7%</b>
<b>Expense</b>				
7505213 · Legal services	3,160.50	15,000.00	-11,839.50	21.1%
7505214 · Architechural Services	78,240.51	99,000.00	-20,759.49	79.0%
7508001 · Computers	20,934.23	30,000.00	-9,065.77	69.8%
7508003 · Furniture & Equipmet	13,188.07	25,000.00	-11,811.93	52.8%
7508004 · Community Relations	6,572.33	7,500.00	-927.67	87.6%
7508005 · Real Estate Acquistion	31,600.00	50,000.00	-18,400.00	63.2%
7508006 · BLDG Development	31,340.00	41,200.00	-9,860.00	76.1%
<b>Total Expense</b>	<b>185,035.64</b>	<b>267,700.00</b>	<b>-82,664.36</b>	<b>69.1%</b>
<b>Net Ordinary Income</b>	<b>-150,375.32</b>	<b>-142,690.00</b>	<b>-7,685.32</b>	<b>105.4%</b>
<b>Net Income</b>	<b>-150,375.32</b>	<b>-142,690.00</b>	<b>-7,685.32</b>	<b>105.4%</b>

**PLAINFIELD PUBLIC LIBRARY DISTRICT  
ILLINOIS FUNDS RESERVE ACCOUNT  
FINANCIAL STATEMENT AS OF MAY 31, 2016**

Balance as of	4/30/2016			\$ 348,647.63
Receipts for Month:				
	Impact Fees Received for Month	-		
	Interest Earned	261.89		
	Total Receipts			261.89
Disbursements for Month:				
Reclassified Expenses from General Fund:				
	Total Disbursements			-
Balance as of	5/31/2016	#7139122514		\$ 348,909.52
				348,909.52

**PLAINFIELD PUBLIC LIBRARY DISTRICT  
FIRST MIDWEST BANK PETTY CASH CHECKING  
FINANCIAL STATEMENT AS OF MAY 31, 2016**

Balance as of	4/30/2016		\$	2,459.00
Receipts for Month:				
	Transfer from Checking	-		
	Total Receipts	-		-
Disbursements for Month:				
		50.00		
	Total Disbursements	50.00		50.00
Balance as of	5/31/2016	#3650001443	\$	2,509.00

**PLAINFIELD PUBLIC LIBRARY DISTRICT  
ILLINOIS FUNDS E-PAY  
FINANCIAL STATEMENT AS OF MAY 31, 2016**

Balance as of	4/30/2016		\$	109,305.85
Receipts for Month:				
	Transfer from Illinois National Bank	1,808.80		
	Interest Earned	52.66		
	Total Receipts	1,861.46		1,861.46
Disbursements for Month:				
		100,000.00		
	Total Disbursements	-		(100,000.00)
Balance as of	5/31/2016	#151600010970	\$	11,167.31

**PLAINFIELD PUBLIC LIBRARY DISTRICT  
ILLINOIS NATIONAL BANK  
FINANCIAL STATEMENT AS OF MAY 31, 2016**

Balance as of	4/30/2016		\$ 2,941.03
Receipts for Month:			
	Fines/Room Reservation Deposited	(2,315.83)	
	Interest Earned	-	
	Total Receipts	<u>                    </u>	(2,315.83)
Disbursements for Month:			
	Transfer to Epay	(1,808.80)	
	Bank Fees	(109.88)	
	Total Disbursements	<u>                    </u>	(1,918.68)
Balance as of	5/31/2016	#151600010970	<u><u>\$ (1,293.48)</u></u>

**PLAINFIELD PUBLIC LIBRARY DISTRICT  
FIRST MIDWEST BANK CHECKING ACCOUNT  
FINANCIAL STATEMENT AS OF MAY 31, 2016**

Balance as of	4/30/2016		\$ 644,925.51
Receipts for Month:			
	Deposits	16,138.07	
	Transfer In	100,000.00	
	Interest Earned	10.55	
	Total Receipts	116,148.62	116,148.62
Disbursements for Month:			
	Bills Paid	(45,965.99) *	
	Transfer to First Community	-	
	Payroll Fees	(488.34)	
	Bank Fees	(79.95)	
	FSA	(214.01)	
	Payroll	(133,988.56)	
	IMRF	(23,944.50)	
	457 Payment	(7,250.91)	
	United Healthcare EFT	(9,160.23) *	
	Total Disbursements	(221,092.49)	(221,092.49)
Balance as of	5/31/2016	#6717572	\$ 539,981.64

**PLAINFIELD PUBLIC LIBRARY DISTRICT  
FIRST COMMUNITY BANK TAX ESCROW  
FINANCIAL STATEMENT AS OF APRIL 30, 2016**

Balance as of	3/31/2016		\$ 1,500,390.38
Receipts for Month:			
	Transfer from other Bank	-	
	Property Taxes	443,356.58	
	Interest Earned	494.92	
	Total Receipts	443,851.50	443,851.50
Disbursements for Month:			
	Total Disbursements	-	-
Balance as of	4/30/2016		\$ 1,944,241.88

**PLAINFIELD PUBLIC LIBRARY DISTRICT  
SUMMARY OF ALL ACCOUNTS  
FINANCIAL STATEMENT AS OF MAY 31, 2016**

General Library Fund -- Checking	#6717572	\$	539,981.64
Illinois Funds Checking -- Operating Account	#7139168386		-
Illinois Funds Checking -- Reserve Account	#7139122514		348,909.52
Illinois National Bank			(1,293.48)
First Community Bank			1,944,241.88
Petty Cash Checking	#3650001443		2,509.00
E-Pay	#151600010970		11,167.31
Total of All Funds		\$	<u>2,845,515.87</u>
 Total Interest Earned for Month by All Accounts		\$	820.02

PLAINFIELD PUBLIC LIBRARY DISTRICT  
REPORT OF PERSONNEL COMMITTEE MEETING  
JUNE 4, 2016

**CALL TO ORDER, PLEDGE, ROLL CALL:** Trustee Kinley called the Personnel Committee meeting of June 4, 2016, to order at 11:17 a.m. in the Library's Small Meeting Room at 15025 S. Illinois Street. The Pledge of Allegiance was recited. Roll call was conducted. Regular members present: Kinley, Andel, Knight, Gilmore (as ex officio). Regular members absent: None. Staff present: Milavec, Maxwell. Guests present: Miller

**PUBLIC COMMENT:** None

Milavec requests that a general letter of recommendation be prepared for her file.

**ADJOURNMENT TO EXECUTIVE SESSION:** Knight moved to adjourn to Executive Session pursuant to 5 ILCS 120/2 (c)(1) Library Director Evaluation. Andel seconded the motion. All voted yes via roll call vote; motion carried.

Committee adjourned to executive session at 11:19 a.m. and returned from executive session at 11:54 a.m.

**REPORT TO THE BOARD OF TRUSTEES AND ADJOURNMENT:** The committee report will report to the board. Committee adjourned meeting at 11:57 a.m.

Respectfully submitted,

Sharon Kinley  
Personnel Chairman

**Plainfield Public Library District  
Library Director's Report  
June 10, 2016**

Building & Expansion Timeline for Future Planning

Nagle Hartray Architects will be presenting initial concepts at the meeting. The reduction of the Schematic Building Program to reflect the new target project scope is underway. The target size for the Schematic Building Program is 55,000 sq ft, acknowledging that it contains a substantial allotment for non-assignable space that can be reduced by architectural efficiency. The management team were able to reduce it from the 77,000 of the 2016 referendum program to 64,800sq ft. Library Building Consultant Anders Dahlgren and I had a very efficient meeting of 2 hours that took the 64,800 to 58,400 sq ft. Anders is working with us on an hourly basis to make these changes, rather than on a contract basis to ensure we pay only what we need to make the changes. The management team will make another pass at reductions at their June 13 meeting.

Audit RFP

Seven proposals were received for the Audit RFP. Lauterbach & Amen is the low bidder. They have substantial library and government audit experience and excellent references. Their proposal includes one, three and five year contract options.

Executive Search Firm RFP

The Monday night Special Board Meeting, with interviews of executive search firms and a closed session on the interim library director position, will inform the final decision about executive search services.

Working Budget FY2017 and Budget Process

The Working Budget draft, Tentative Budget & Appropriations and Levy figures are included in the Board packet. The proposed Levy is once again a 10% increase over prior year's actual Levy to ensure that the maximum allowable amount is collected, capturing all new and newly developed property. The library's district reach 6% new property since the recovery began. We remain hopeful for another good year in new and newly developed property. Please remember that the Levy passed this year will fund Fiscal Year 2018. The Working Budget for FY2017 is the only part of the budget for action at this meeting.

Prevailing Wage Ordinance

The Prevailing Wage Ordinance is required by Illinois statute. It controls only wages paid on construction projects over \$20,000, not day-to-day operations.

### Appointment of IMRF Authorized Agent

I am currently the designated Illinois Municipal Retirement Fund Authorized Agent for the Library. The change to the Authorized Agent takes the form of a Board resolution. I recommend that Human Resources Coordinator Renee Herbst be designated as the Authorized Agent. She has completed the IMRF training and regularly prepares the documents, forms and payments for IMRF.

### IT Support Contract Renewal

The renewal contract for IT support services with TechProLogic is in your packet. I recommend a one year contract extension in order to provide continuity during the transition in leadership at the Library. TechProLogic offers additional discounts for fewer payments over the course of the year.

### Masonry Service Bids

No bids were received on the masonry RFP. Head of Maintenance Lance Agne will be contacting companies directly for proposals rather than reposting the bid notice. The cost is anticipated to be under the \$20,000 project cost requiring public bid.

### Reaching Across Illinois Library System (RAILS) Update

RAILS and Heartland Library System won the statewide contract to provide delivery to the College and Research Libraries in Illinois (CARLI) consortium for resource sharing. This contract will provide a new revenue for the regional library systems. In its FY2017 plan of service for the State of Illinois, RAILS has changed its definition of Local Library System Automation Programs (LLSAPs) to include all library catalog consortia, like Pinnacle Library Cooperative. The change allows RAILS to provide direct support in its FY2017 budget to all catalog consortia comprised of RAILS members. The consortia formerly not receiving this support, like Pinnacle, are looking forward to learning more about this proposal. RAILS has launched a FOIA Hotline to help libraries when they have questions about FOIA requests. RAILS is continuing the update to system membership standards. They have received voluminous feedback and are integrating that into a final draft that includes core standards and supplemental standards. Illinois Library Association is also working on an update to *Serving Our Public: Standards for Illinois Public Libraries*. Sparks, new podcast for RAILS, will include interviews and trending issues for libraries. The first podcast is an interview with David Seleb, Director of Oak Park Library, talking about the full time social worker that the library hired in lieu of a contracted security service to address the needs of their homeless population.

### My Schedule

I will be on vacation June 16 through June 27. My last day of work is Thursday, July 14.

### May/June Meetings

May 16 Nagle Hartray Architects and CCS International

May 17 Lauterbach and Amen

May 18 Board Meeting

May 19 Shorewood Area Illinois Librarians

May 22 Memorial for Mary Kay Pappas

May 23 Plainfield Area Chamber of Commerce (PACC) Legislative  
Committee

May 24 Webinar - Inclusive Engagement  
MLS Student Interview

May 25 Department Heads  
Fair Labor Standards Act Review

May 26 Pinnacle Governing Board

May 31 Karrison LLC  
Mina Green

June 1 Plainfield Area Chamber of Commerce (PACC) Executive  
Board  
First Community Bank

June 2 Intergovernmental Administrators Breakfast  
Ander Dahlgren

June 3 Plainfield Area Chamber of Commerce (PACC) Board

June 4 Special Board Meeting  
Personnel Committee

June 6 Directors Network

June 8 Coffee with the Mayor  
Plainfield Area Chamber of Commerce (PACC) Policy and  
Procedures Committee  
Plainfield Area Chamber of Commerce (PACC) Network Night

June 9 RAILS Member Update  
Accountant Interview

# LIBRARY JOURNAL

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a media source publication

## The Search

Genealogy  
in Libraries, and  
**Henry Louis Gates Jr.**  
on Roots Research

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**IN REVIEWS**  
Spring Baseball,  
Reflections of War,  
plus *LJ* Talks to  
Megan Abbott

**On *Finding Your Roots*** with Henry Louis Gates Jr., a PBS program that's a must for those interested in family history, viewers watch as Harvard professor Gates reveals to famous people information about their ancestors, some of them recent forebears and others from many generations ago. (See an interview with Gates on p. 27.) TLC's *Who Do You Think You Are?* (*WDYTYA*), based on a BBC series of the same name, is now in its eighth season and offers a similar chronicle of the search for a famous person's roots.

"[WDYTYA]...was a watershed moment that changed genealogy from being something that was for professional genealogists or serious hobbyists to being accessible to the general public," says Tina Beaird, genealogy and local history librarian at the Plainfield Public Library, IL. The show makes research look deceptively quick, though, she says, and librarians should remember that patrons' expectations might have to be brought down to earth.

The surprising, sometimes scandalous, or sad revelations on these shows are the glamorous face of the work done in libraries every day. The shows portray research happening instantly and information being readily available. What's the real situation for genealogy librarians and family history seeking patrons? What resources are available, and how are they used? Are some ethnicities or places more difficult to find background on in archives?

**One-on-one, hands-on, in-depth**

Librarians report using an amazing array of genealogy tools, but

*Former LJ Reviews editor Henrietta Verma is Senior Editorial Communications Specialist at NISO, the National Information Standards Organization. Her own genealogy reveals that she is related to Anne Boleyn*

patrons still value time with a librarian, and they often get a surprising amount. In recognition of the in-depth research required in a family history search, some of the libraries *LJ* contacted offer patrons extended one-on-one sessions with genealogy experts. For example, Debra Dudek, head of adult and teen services at the Fountaindale Public Library District (FPLD) in Bolingbrook, IL, who also specializes in British genealogy, explains that "with a Fountaindale library card, patrons can check out two hours with me." She says that "anybody who works in genealogy knows that sometimes what someone is working on takes an investment [of time]. People bring a lot of great, really complex questions, and it's really hard to do that at a service desk."

During the session (which doesn't always take the full two hours), "I always make a to-do list for people. We look at their goals, some of the things they've already researched. I show them websites that maybe they haven't looked at before," says Dudek. Extended help boosts the library's usage statistics, too. "It empowers [patrons] to use our databases," Dudek notes. "They'll also come to our programs. They'll refer people to our library. And I always learn something new."

Not all requests for assistance are from locals; far-off researchers who learn that they have ancestors from a given place will often contact the library there. Beaird says that she got 56 out-of-state requests for genealogical assistance last year, and many of those researchers ended up visiting her library in person to find out more about their local relatives. She was also recently contacted by a researcher in Scandinavia who was looking for an obituary for a Plainfield resident. Most researchers who contact librarians outside their home area are fairly far along in their genealogy work, says Beaird, but she also gets visits from people who are just passing through the area and drop in.

# ROOTED IN RESEARCH

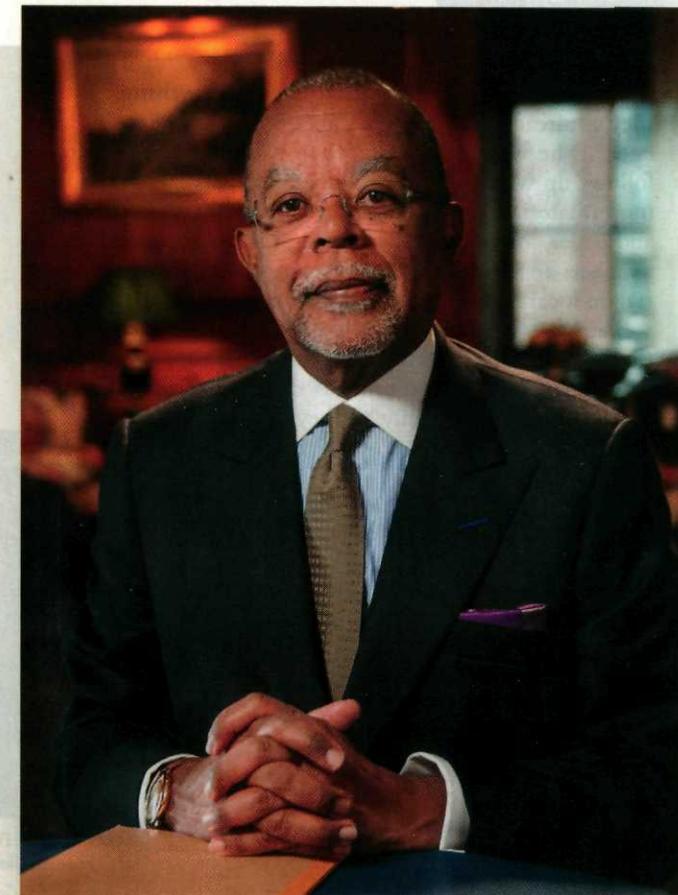
Popular culture, advances in DNA testing, and digital resources enhance the family search, but help from human experts is still crucial

By Henrietta Verma

interview

## Growing the Family Tree

By Lisa Peet



**Few individuals have** contributed more to the popularization of genealogy in the United States than Dr. Henry Louis "Skip" Gates Jr. In addition to serving as the Alphonse Fletcher University Professor and director of the Hutchins Center for African and African American Research at Harvard University, he is perhaps best known as the creator of PBS's hit show *Finding Your Roots*.

With the help of librarians and genealogists across the country, the series traces the family trees of well-known Americans from Branford Marsalis to Gloria Steinem to Stephen King. Guests discover unexpected chapters in their family histories that include immigrations, adoptions, marriages, murders, and tales of hardship and courage—on a recent episode, Dustin Hoffman wept to learn of his great-grandmother's years in a Soviet concentration camp after the execution of both her husband and son.

*LJ* caught up with Gates to see what librarians and patrons can learn from his approach to genealogy as narrative.

**LJ: How do you approach researching the genealogical histories of your guests on *Finding Your Roots*?**

**HENRY LOUIS GATES:** We have a team of researchers under the direction of a woman named Johni Cerny, based out in Provo, UT. She's a very well-known and highly respected genealogist. Once we exhaust the records that are digitized, then we use experts on different regions and even people on the ground to examine records that haven't been digitized. So many things can be done online [owing to] a revolution in the digitization of records over the last ten years through companies like Ancestry.com—which is, full disclosure, my lead sponsor—and others, [such as] FamilySearch, etc.

So we use a two-pronged attack. And often some of the most important things that we discover have not been digitized at all, things that a researcher finds locally in archives that have been unexamined. Or in the case of Ming Tsai, the famous Chinese chef, it was a column, a stela, and you had to go there and find it—it was in the field. It's incredible research. It takes months. It's very expensive.

**How did you first decide to create a show around genealogy?**

In about 2004 I got the idea that I could do a series tracing black people's ancestry using this new technology of DNA ancestral analysis. I wanted to do *Roots* in a test tube—I wanted to do Alex Haley one better. I had no idea that the part of the reveal that would move people more than the DNA, more than their African identity...was finding out the names of their actual ancestors and stories about them.

We did *African American Lives* with Oprah, Quincy Jones, and Chris Tucker, and it was very popular. PBS asked me to do a sequel, and we did *African American Lives Two*. Then

I got a letter from a lady who said she was of Russian Jewish ancestry, and she said, "I've always admired you for being a proponent of multiculturalism. How come you don't do white people? How come you don't do Jewish people?"

So I called our sponsor at the time, Coca Cola, [and spoke to] an executive named Ingrid Saunders Jones. She said, "Well, there's a lot more white people drinking Coke than black people." So I did [the show]. It was called *Faces of America*, but it turned out someone had used that name, so I had to come up with another. And we found *Finding Your Roots*, which is the best name of all.

**What is your process like, once you decide who's going to appear on the show?**

Once the research is done, we figure out the most interesting stories. Then I would sit down with you and I would film you for three hours. You would have your very own Book of Life. You [would] open it, and there would be your baby picture. We'd start with your birth and go all the way back, all the way back to your oldest ancestor. And then we'd analyze your DNA. It's an incredible process.

Genealogy is another way to find out about yourself through all these people from whom you inherited DNA. You actually have, in your genome, DNA from your ancestors going back 180 years: 30 years in a generation, six generations. So you're walking around with your family tree in your genome. [After 180 years] the odds of inheriting from older ancestors becomes less [probable] mathematically. But there's a lot of continuity there. So you're like a walking family tree. You just don't know the names of any of these people. What we do is put a name on the anonymous genetic heritage that you have.

Not everybody cries, but a lot of people do. ▶

PHOTO BY STEPHANIE BERGER/PBS DISTRIBUTION

Some researchers, says Beard, come in with very specific requests, but the vast majority “want everything...even if they’ve already got a copy of something, they’ll just sort it out later.” The work continues when patrons leave—she often follows up with them repeatedly over the years as she finds more material relevant to their search. Beard keeps digital and paper copies of whatever she provides to genealogy researchers and has in that way grown a large archive of material on local families to which she can now refer.

Patrons who decide to go on the journey are enthusiastic (in fact, Beard warns them up front that they may become addicted), and she recommends sitting through tales about their work or their family, as they might mention a resource or a collection or a document that you don’t know about.

### Need-driven curriculum

Libraries are also offering a robust menu of genealogy classes and events both online and in person—some through vendors, such as Gale’s genealogy basics course (go to [ow.ly/10v8v9](http://ow.ly/10v8v9)). A good starting point would be to offer beginner classes such as those conducted by Jean Fisher and Bob Pankl at Tacoma Public Library (TPL). Librarian and archivist Fisher explains that the library offers two kinds of sessions: an introduction to genealogy—describing what it is, how to get started, what kinds of records are available, and how to organize your research, ending with a short exercise on how to build a family tree—and a more advanced class that covers Internet resources and the databases Ancestry Library Edition and HeritageQuest. The education continues at the reference desk, where Fisher offers patrons a brochure she created on how to get started on a family search, focusing on how to use TPL’s collection.

At New York Public Library (NYPL), most public classes are for genealogists, says librarian Katherine Cordes, though some are for undergraduate and graduate students (including library school students). Cordes is the manager at the Irma and Paul Milstein Division of United States History, Local History and Genealogy. The division is a hub not only for New Yorkers researching genealogy but for librarians at NYPL’s other branches who are seeking tips on this area of library work, which is rarely covered in library school. Cordes and her colleagues offer a beginner class that they recommend patrons take ahead of instruction on resource-specific and ethnic-specific genealogy, or the library’s other curricula such as how to write family history and how to interview family members. The topics, says Cordes, are chosen based upon patron questions—many ask how to research the history of their home, so there is a related session.

### Partner participation

Darcy Brixey, young adult and genealogy librarian at the Bellevue branch of King County Library System, WA, explains that her library system has strong partnerships with local genealogy groups such as Eastside Genealogical Society, which offers two-hour volunteer drop-in-assistance sessions at Bellevue. (How long each patron gets depends upon how many patrons show up.) The volunteers often work

with those new to genealogy who are overwhelmed by the amount of material available and need some advice. Eastside also donates books.

Bellevue Library’s Friends group funds genealogy classes, says Brixey, and, in partnership with Eastside, the librarian does a “Genealogy Bootcamp,” an all-day event with workshops and lectures that are applicable to a broad range of patrons. Genealogy, she adds, is not only about finding dead relatives—sometimes, Brixey says, genealogy tools are used to find “that long-lost cousin.” She’s also had a call from a U.S. Navy genealogist who is tasked with finding living relatives of deceased servicemen for the purpose of benefits payments.



**COUNTRY OF ORIGIN** At the Darien Library, CT, Joseph Lieby (l., near podium) leads a program on *Researching Your German Ancestors* (inset)

Genealogical work at Darien Library, CT, is “closely partnered with the Middlesex Genealogical Society,” says UX librarian Amanda L. Goodman, who also works on genealogy. Five times a year, the society holds a daylong genealogy program at Darien, for which the library provides publicity. Goodman is the library’s liaison to the society, and she attends its meetings and maintains its Facebook page. Before each meeting, there is an hourlong social event that is meant to get the genealogists working together. Middlesex also offers monthly family history research appointments at Darien, and the library hosts special-interest genealogy groups, for those seeking German family history, for example, says Goodman. Darien plans its genealogy work in concert with other library programs; for instance, around the recent Civil War anniversaries, the library’s book club read a Civil War–related title, and Goodman offered a class on military history for genealogists.

### Moving outside

Not all genealogical work is done in libraries or archives. Vendors now commonly offer mobile versions of their databases—Gale’s Genealogy Connect, explains the company’s Kristina Massari, is now on a mobile-responsive platform. Fountaindale’s patrons use mobile resources on genealogy field trips. “We’ll all meet at a cemetery with the BillionGraves app,” says Dudek, referring to a tool that allows users to con-

tribute to a database of graves worldwide by taking photographs of headstones and transcribing the information found on them. (Volunteers can work at home transcribing existing images.) Dudek hopes to expand her library’s BillionGraves program this year by using MeetUp to find and connect with nonpatrons who are using the app.

Brian Palmer, a journalism professor at the University of Richmond and documentarian (*Make the Ground Talk*), and his wife, Erin Holloway, are working to restore the historically black East End Cemetery in Richmond ([ow.ly/10FRII](http://ow.ly/10FRII)). East End, where thousands of black citizens, many of them veterans, are interred, is not maintained by any government agency and is in complete disrepair. The many volunteers working there may never be able to restore East End completely, said Palmer, but they can document the graves in order to salvage “these browner strands of history that have been purposely erased, ignored, destroyed.”

“Once you start physically reclaiming headstones, you need to learn more about these people,” says Palmer, and the couple have done that using Ancestry.com, Fold3, historically black newspapers from the area, and court records. Holloway posts graves she photographs to Find a Grave ([www.findagrave.com](http://www.findagrave.com)), and she often blogs about them and posts them on Instagram as well ([ow.ly/10v9ud](http://ow.ly/10v9ud)). Work on this cemetery sprang from Palmer’s search for his African American family’s past. The effort has also involved Freedom of Information Act (FOIA) requests made to the navy and the Department of Defense so that Palmer can find out about land taken from his family and others that now houses a navy and a CIA base.

### A network of knowledge

The librarians interviewed for this piece invariably mentioned other professionals as crucial to their work. Certain librarians, they say, become the go-to for records of a particular type or from a particular geographic area. Librarians also say they lean heavily on local history clubs and genealogy societies; those organizations in turn refer family historians to the library when that’s the best place to find the information they’re looking for, or when the librarian is known locally as an expert in the type of records the person needs.

TPL’s Fisher is in regular contact with organizations doing similar work, such as a local genealogical society, the history museum, and the historical preservation office. “Even if your resources are large, but especially if you’re small, collaboration is a huge benefit,” she notes. “We all know each other and can call each other. We all really love a good mystery, and we love history, so it’s really fun for us.” Fisher even took part in a far-flung collaboration, when a German genealogy show came to the library as part of an episode in which a German family found that their ancestor moved to the Tacoma area.

Librarians help each other online, too. One of a genealogy professional’s greatest tools is the University of South Florida’s Genealib Listserv ([ow.ly/103VUH](http://ow.ly/103VUH))—in fact, ProQuest’s genealogy product manager William Forsyth recommends signing up for this Listserv as his top tip for *LJ* readers who want to improve their genealogy work. Plainfield’s Beard uses and contributes to a website called Random Acts of Genealogy Kindness ([raogk.org](http://raogk.org)), on which volunteers sign up and say what they’re willing to look up or where they’re willing to go to do research on someone else’s behalf—to a cemetery or a courthouse, perhaps.

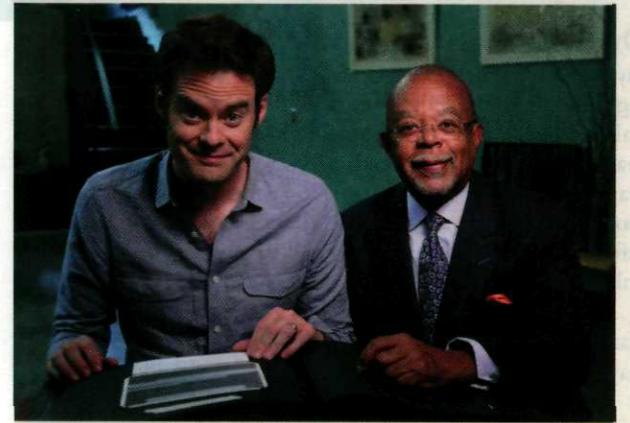
### interview CONTINUED

#### Are there places where your researchers find it particularly challenging to find records?

Ireland is difficult because so many records were destroyed by the British. Korea, Japan, there are very good records, but some of them are only kept for so long. In the case of Korea, if your ancestors are from North Korea—well, that’s not a very good thing. In the area that became North Korea, it’s difficult to retrieve those records.

Eastern European Jewish records are spotty for obvious reasons, because of the persecution of the Jews at various times. But then at other times they can be incredibly detailed. It’s just the luck of the draw.

We have never, ever not found interesting stories. If your ancestry goes to Europe and you tie into the



**TURNING BACK TIME** Dr. Gates walks actor/comedian Bill Hader through his family tree as part of PBS’s *Finding Your Roots*

lineage of a royal person, a person of the European nobility, then it’s possible to get back as far as Charlemagne. But you have to be able to plug into one of those streams in your bloodline.

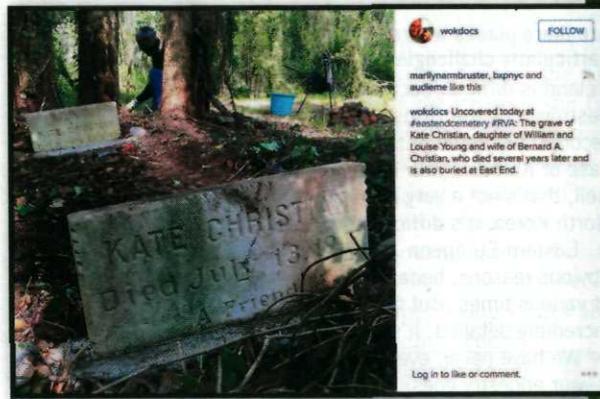
If you’re African American, it’s difficult to go further than the early 19th century unless your ancestor was free and unless we can figure out what white person you’re related to. If a white slave owner, for example, is your great-great-grandfather, then we can trace his ancestry, and your family tree will go back considerably further.

In my own case, I’m in the kitchen of my house in Harvard Square, and I’m looking at my family tree on the wall... And my family tree has three sets of my fourth-great-grandparents. These are all people born in the 18th century. On my father’s side—Joe and Sarah Bruce, who were manumitted in 1823, and we have the will of Abraham Van Meter, who manumitted them. And on Mama’s side, Clifford and his wife, Judy Louis, and John Redmond and Sarah Days. Each of them is a fourth-great-grandparent, and they were all free.

So I descend from six different lines of free Negroes. John Redmond actually fought in the American Revolution.... My brother, Dr. Paul Gates, and I are members of the Sons of the American Revolution. And my daughter has been admitted to the Daughters of the American Revolution—and these are all black people. I’m very lucky to have such a detailed family tree as an African American. But the irony is that all these people in this family tree, those three sets of fourth-great-grandparents, they lived within 30 miles from where I was born. ▶

PHOTOS COURTESY OF DARIEN LIBRARY

PHOTO BY CRAIG T. MATHEW/MATHEW IMAGING/PBS DISTRIBUTION



**UNEARTHING HISTORY** (At l.): Filmmaker and professor Brian Palmer and his wife hope to restore Richmond's historic East End Cemetery by documenting the sadly neglected gravestones. (Right): Fountaindale Public Library District Genealogy Club members take field trips that use the BillionGraves app to assist in research and discovery

**On trend**

Says Fountaindale's Dudek, paper-based genealogy is becoming a lost art, and people need to remember that there isn't one online place where they can find everything. A tech trend that's upsetting some genealogists for privacy reasons, says Darien's Goodman, is that various genealogy companies are moving away from services that allow users to create and store information on their desktops and toward everything being online.

As in all areas of library service, changes in what patrons want and expect and changes in what vendors offer are a two-way street. The major databases offered by vendors that are in

the genealogy business reflect patrons' increasing expectations of genealogy products; they also help create those expectations. Increased interest and competition spur vendors to add material and features to their offerings.

EBSCO Information services, for example, creator of databases such as MyHeritage, notes that it has seen an increased interest in genealogy since the PBS and TLC shows have created such buzz. In the week he was in touch for this article, Ross Bloom, global marketing manager at MyHeritage, says the size of his database more than doubled to more than 90 million pages with the addition of more than 54 million pages of content, including "directories, local newspapers, government documents and registers, published genealogies and books, and many more sources." MyHeritage features Global Name Translation, a feature that automatically translates names from historical records and family trees from one language into another, "at very high accuracy, generating all plausible translations," making it much easier to search, say, Greek or Arabic genealogical sources.

Technological enhancements to traditional materials are a trend. As illustration, ProQuest has long offered a digital version of Sanborn Maps, detailed U.S. city maps that were created by fire insurance company Sanborn and are a valuable source of data for genealogists. The legacy version is a browse-only product that allows users to view the maps as they were originally found in Sanborn's atlases, but ProQuest now also offers a geocoded version that allows users to type in a particular address and go directly to that map.

Demographic trends in the United States mean shifts in who is seeking genealogical data. If a given ethnicity has a large number of retirees with time to spend on research, interest will grow on those records—lately, Forsyth says, this and an increased availability of records on Jewish history have meant a boom in Jewish genealogy. Similarly, "As each generation gets further away from the homeland, you see a growing interest in finding out more about their family history," says Forsyth. When ProQuest offered a class on Hispanic family research at the American Library Association annual conference in Orlando, FL, in 2004, the turnout was poor.

However, "when Ancestry [ProQuest offers a library version of Ancestry.com] added many birth, marriage, and death records and census records from Mexico [in October 2015], it is probably the content that has generated the most emails and phone calls from librarians, asking if it was going to be made available in the library edition." (There's no definitive answer to that question yet.)

DNA analysis is the newest frontier and a big trend both for researchers to try and companies to offer. While they're always informative, DNA results can sometimes be surprising or disappointing—imagine finding out that a famous family connection is not connected at all. Privacy concerns are a major factor when it comes to DNA records—Forsyth notes that DNA information is akin to medical data, and he foresees laws such as HIPAA (which protects medical privacy) coming into effect.

**Hidden history**

When information is just not cropping up on a given person at all, it's worth switching to a different database or other resource, as even though various vendors often offer access to the same material—such as census records—indexing is done by the vendor. Still, work on some groups can pose challenges. FPLD's Dudek says that she notices difficulties when researching women, African Americans, and American Indians. Resources that Dudek has used for patrons researching African American family history include freedmen's records and records of former slaves who contracted to work as sharecroppers on plantations. Historic Chicago newspapers have been a valuable source of information, says Dudek, as the Southern papers that sprung up during and after Reconstruction lack the prewar information that the Chicago papers offer. Similarly helpful, she says, are newspapers that documented the abolitionist movement.

Plainfield's Beard recommends the website Afrogenesis as "a great starting point"; records of former slaves signing up for bank accounts can also be fruitful, she says. Slave owners would place ads looking for runaways, and those are now available as well and sometimes list names. Invoices or indenture paperwork will show where the slave or servant came from. Oral history can also be very important in cultures in which written records are lacking. When information is missing it's time to get creative, emphasizes Beard.

**Sensitivity and confidence**

King County's Brixey advises sensitivity when things get emotional. "I did have one patron whose family lore said that their great uncle was a war hero," she said, "but he was on a deserter list. Just like in any other reference work, you have to be sensitive in challenging somebody's reality." What if the emotion is on the librarian's part? Several we spoke with mentioned the need to be confident. "Don't get intimidated by genealogists," says NYPL's Cordes. "They want to get together and share their stories—channel it some way, and you'll have a really great resource." Cordes recommends that librarians new to genealogy should work on their own family history first, in order to become familiar with the available resources and learn how to search. Those who are still overwhelmed by this particularly informed patron group should remember Brixey's maxim: "They know more about genealogy. But I know more about the library."

**THEORY—AND PRACTICE—OF RELATIVITY**

Librarians looking to develop their genealogy collection should read Jean Fisher's "All in the Family," ([ow.ly/10bXnT](http://ow.ly/10bXnT)), which lists the best related books, databases, and websites. As well as Fisher's resources, it's worth exploring other items from publisher genealogical.com, a great source of reference and other materials for family history.

Free Roots MOOC ([ow.ly/10bXSz](http://ow.ly/10bXSz))—the MOOC is not currently running, but its materials are very useful to beginning genealogists.

Boston University's semesterlong, stringent Online Genealogical Research Certificate Program ([ow.ly/10bYY4](http://ow.ly/10bYY4)).

Vendor and library blogs; for example, Gale's blog at [ow.ly/10CD5f](http://ow.ly/10CD5f) and NYPL's list of blogs, [ow.ly/10CDsw](http://ow.ly/10CDsw).

Salt Lake City's annual RootsTech conference and the city's LDS-owned Family History Library ([ow.ly/103U9J](http://ow.ly/103U9J)), which also runs FamilySearch.org.

ALA's RUSA preconferences at each ALA annual and Midwinter Meeting, and organizations such as the National Genealogical Society and the Federation of Genealogical Societies' professional development workshops for librarians at their annual conferences.

The Digital Public Library of America's (DPLA) many holdings—a collection of family-tree inscribed family Bibles, for example—that researchers might find useful (in fact, DPLA is an exhibitor at RootsTech). To read about what the library has to offer genealogists, see [ow.ly/10c6Nd](http://ow.ly/10c6Nd).

**interview** CONTINUED

**What happens to that information after the show is over?**

We give the information to the person [whose genealogy is being researched]. Often they will hire Johni or another genealogist to continue, because they're addicted. You could search forever. There's always more to be discovered.

The added value of our process is that we not only find the data but turn the data into a narrative. If you hired genealogists, in six months they'll give you a notebook with all the primary documents in it. You look, and it'll have a page of the 1900 census [with] a name in it. And you go, "Well, who the hell is that?" Somebody has got to guide you through this wilderness of documents. And that's where I think we excel. Plus putting it in context.

**Many librarians love your show. Patrons are becoming interested in genealogy, and the show has contributed to that. But they also often think their genealogy questions can be answered easily.**

I'm sure that they quickly realize that that's not the way, that it takes a lot of work. We only have an hour for each show, but we try to show some of the process.

It is very rewarding, but it's a slow process. Initially, the first time you go on Ancestry.com, you get such a rush because you find immediate matches between documents and ancestors whose names are on those documents. But to then go back takes a long time and a great deal of patience.

But it is addictive. And people will say, "Yeah, I thought it was going to be quick," but they'll also say, "I couldn't stop." [My] most important advice is that you need a coach, you need a mentor, you need help. And you should feel free to reach out to places like the Family History Library in Utah, or the New England Genealogical and Historic Society [in Boston]. They have people there, professional genealogists whose business is to give advice. We all need advice. You will hit a wall, and it's frustrating. But that's the way it is with any kind of research, isn't it?

**Did you see this widespread interest in genealogy coming?**

I had no idea that it would become a phenomenon. I clearly came up with an idea whose time had come. In my own case, I became interested in genealogy on July 2, 1960, when I was nine years old. That's the day we buried my grandfather, Edward St. Lawrence Gates. My father showed us an obituary of Jane Gates, my great-great-grandmother. We never knew anything about her—she was a slave—and he showed my brother and me her picture. That picture hangs in my kitchen right now.

The next day I had my dad buy a composition book, and I interviewed my parents that night about their ancestry. And I created what only decades later I would learn is called one's family tree.

I never lost that interest in my own genealogy. Then in 2000 a black geneticist named Dr. Rick Kittles, who went on to found AfricanAncestry.com, wrote to me and said, "You can now do for African Americans what Alex Haley claimed to do for himself." That's what I wanted to do. I wanted to reveal roots, black people's roots in Africa, their tribe, using this new [DNA] technology.

People stop me—all kinds: conservative, liberal, Democrat, Republican, black, white, Jewish, Christian, Muslim—and say thank you for doing this series. It's very gratifying.

*Lisa Peet is Associate News Editor, LJ*

LEFT PHOTO COURTESY OF ERIN HOLLAWAY PALMER; RIGHT PHOTO COURTESY OF FOUNTAINDALE PUBLIC LIBRARY DISTRICT



Tina Beaird &lt;tbeaird@plainfieldpubliclibrary.org&gt;

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**Thank you from James Evans**

1 message

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**James Evans**

Tue, May 17, 2016 at 9:51 AM

Hello Tina: This past Sunday my cousins Russ, Jeannie and I connected and met with our cousins on my father's maternal side. When the door opened the look on the faces of all of us was something I cannot find words for. We all were searching for such a long time, the labor of looking through files, stomping through wet cemetery grass and mosquito bites, was all worth the feeling of shaking hands and hugs from new found family.

I am sure there are many stories like this, but to see your family step out of the mounds of paper, old photographs and documents to speak was priceless. I have to say a portion to this success was to your seminars on Genealogy at the Plainfield Library. You have opened a few doors and showed us the way. What you do is important, your efforts to educate us deserves a hearty jolly good show. On behalf of the Evans Thom family we are grateful for you in helping change our lives for the better and we thank you.

Looking forward to more of your classes  
James Oliver Evans

*James O Evans*

**PLAINFIELD PUBLIC LIBRARY DISTRICT  
TECHNICAL SERVICES STATISTICAL REPORT FOR  
MAY 2016**

**HOLDINGS**

**BOOKS**

	April 2015	ADDITIONS	DELETIONS	May 2016
Local History	545	0	0	545
Reference	1,718	0	(1)	1,717
Ready Reference	106	0	(16)	90
Genealogy Reference	277	0	0	277
Foreign lang. Ref.	39	0	0	39
Foreign language	2,933	45	(1)	2,977
Adult	58,571	522	(1,308)	57,785
Leased Books	3,371	46	(98)	3,319
Young Adult	6,732	35	(13)	6,754
Teen Fiction	4,623	4	(6)	4,621
Juvenile	<u>55,070</u>	<u>485</u>	<u>(136)</u>	<u>55,419</u>
Totals	133,985	1,137	(1,579)	133,543

**NONPRINT**

Books on CD	5,035	47	(3)	5,079
Books on Tape	0	0	0	0
MP3	366	1	0	367
CDs	6,909	111	(2)	7,018
Kits	189	0	(76)	113
Microforms	347	0	0	347
Video games	188	1	(10)	179
Video cassettes	9	0	0	9
DVDs	12,493	191	(588)	12,096
Leased DVDs/Blu-rays	<u>28</u>	<u>0</u>	<u>(7)</u>	<u>21</u>
Blu-Ray Discs	<u>1,071</u>	<u>31</u>	0	<u>1,102</u>
Equipment	<u>28</u>	<u>5</u>	(2)	<u>31</u>
<b>TOTAL HOLDINGS</b>	160,648	1,524	(2,267)	159,905

Another busy month has come and gone. Weeding was still going strong in both AS and YS Depts. We are gearing up for the EOY purchases.

On May 6<sup>th</sup>, I had a long conversation with the TS Manager from Fox River Valley on my experience with Polaris. The following week, I attended the Special Board meeting on library visioning along with my colleagues on May 9<sup>th</sup>, a DH meeting the very next day, and held my last PinTech meeting of the FY as the Chair on May 10<sup>th</sup>. On May 16<sup>th</sup>, the Director and the Head of Technical Services from Northlake Public Library visited my Dept. to learn about our workflow. They did a little bit of job shadowing and we ended the meeting with a library tour. I get invited to visit Northlake on June 22<sup>nd</sup> and was asked to observe Northlake's TS Dept. On the 24<sup>th</sup>, a representative from CollectionHQ gave us a demo on ESP (Evidence-based Selection Planning), and I attended another DH meeting on the 28<sup>th</sup>.

Summer Reading Program signed up week is just around the corner. My staff and I are already assigned various shifts as greeters. Can't wait to greet and meet with patrons. Summer is almost here!!!

# Site and Location Usage Report (Summary)

<b>Start date</b>	5/1/2016
<b>End date</b>	5/31/2016
<b>Context</b>	All
<b>User Group</b>	All
<b>Site</b>	All
<b>Location</b>	All
<b>Show NTA/TA Usage</b>	Yes
<b>Show deleted users</b>	Yes
<b>Total Usage</b>	2210
<b>Total Duration (d hh:mm:ss)</b>	64 18:47:37
<b>Total Utilisation (d hh:mm:ss)</b>	65 01:08:28
<b>Average Duration (hh:mm:ss)</b>	00:42:12
<b>Average Utilisation (hh:mm:ss)</b>	00:42:23

<u>Site</u>	<u>Location</u>	<u>Location total usage</u>	<u>Total duration in location (d hh:mm:ss)</u>	<u>Average duration in location (hh:mm:ss)</u>	<u>Location utilised (d hh:mm:ss)</u>	<u>Average utilisation in Location (hh:mm:ss)</u>
<u>Plainfield Public Library</u>	<u>Adult Services Internet</u>	1481	42 20:35:37	00:41:40	42 23:55:41	00:41:48
<u>Plainfield Public Library</u>	<u>Youth Services Internet</u>	624	21 01:00:30	00:48:33	21 04:02:19	00:48:50
<u>Plainfield Public Library</u>	<u>Express Email</u>	105	0 21:11:30	00:12:06	0 21:10:28	00:12:05

## MAY 2016

USE	LARGE MTG. ROOM	SMALL MTG. ROOM	STUDY ROOM	COMPUTER ROOM	STORYTIME ROOM	OTHER/ OFF SITE
Library Use	34	50	26	2	30	5
Public Use	2	1	46	0	0	0

## YEAR-TO-DATE

Library Use	294	220	111	100	151	26
Public Use	13	4	251	0	0	1

## YEAR-TO-DATE MONTHLY USAGE

YEAR	2016	2015	2014	2013	2012	2011
January	223	188	187	179	132 ***	147
February	238	182	187	192	172	215
March	258	233	184	203	173	180
April	244	227	203	233	192	208
May	215	164	177	187	172	146
June		185	180	155	142	137
July		197	182	168	152	128
August		129 *	139 *	132 *	131 *	98 *+
September		221	190	194	184	149 +
October		238	179	185	246	109 +
November		222	186	192	195	144 +
December		175	150	129	143	81 **
TOTAL	1,178	2,361	2,144	2,149	2,034	1,742

\* Friends of the Library Book Sale

\*\* Study Room Blocked out for computer roll out

+ Design on a Dime Renovations (blocked out rooms not noted)

## Assistant Director's Report

### May 2016

#### Highlights of activities:

- May is dedicated to all things Summer Reading. Tweaking, testing, training on the newest Summer Reading software were the focus. The team at Zoobean has been terrific to work with while we learn and make changes to the software.
- The PIC (Person in Charge) manual was updated to reflect some new information after the blood-borne pathogen training we received in April and after a few oddities that have happened recently. The PIC Quarterly meeting also convened this month.
- Two hours were spent on the Reference Desk and two hours were spent at Check Out so Circulation staff could meet off-site.
- Preparations are under way for being interim director: I've begun a list and begun delegating a few tasks as they come up; more as they come. And we've begun the steps necessary to have my contact/signature on various accounts such as banking, telephone, etc.; essentially any accounts that would require director authorization.
- We have added a new option to our Collection HQ subscription, called ESP, or Evidence Based Selection Planning. Collection HQ is the powerful collection development tool we have been using so far to weed our collections. Now that we have switched to a new platform from Baker & Taylor, our materials vendor, we will be able to use ESP to select better materials. ESP's complex algorithm will rank items in a selector's order cart showing the items that have the best chance of circulating and the optimum number of copies to buy to fulfil patron demand. We anticipate that as our shelves get tighter and tighter, we need to be even more careful about what we are adding to our collection. Selectors are excited to put ESP to work.

# DEPARTMENT REPORTS MAY 2016

## ADULT SERVICES REPORT

<u>May 2016</u>		<u>May 2015</u>	
Reference Questions:	2187	Reference Questions:	2529
<u>Adult Programs</u>		<u>Adult Programs</u>	
Book Discussion:		Book Discussion:	
Not Your Mama's	Attended: 8	Not Your Mama's	Attended: 8
A Novel Idea	Attended: 8	A Novel Idea	Attended: 16
Cover to Cover	Attended: 22		
Programs: 78	Attended: 849	Programs: 51	Attended: 514
Tech Training: 19	Attended: 23	Tech Training: 13	Attended: 28
Book-A-Librarian Sessions:	3	Book-A-Librarian Sessions:	1
Workforce Lab: 4	Attended: 28	Workforce Lab: 4	Attended: 36
<b>Total Adult Programs:</b>	<b>107</b>	<b>Total Adult Programs:</b>	<b>71</b>
<b>Total Adult Program Attendance:</b>	<b>942</b>	<b>Total Adult Program Attendance:</b>	<b>604</b>

**Statistical Breakdown of Reference Questions**



**OF NOTE:**

- Michelle attended a Board Meeting with other Department Heads on May 9 to define our values, purpose and building vision. These initial ideas were further refined the next day at a Department Head meeting, and then shared with the staff. This document is posted in the Ref Office on the lateral file as a reminder of our goals.

- On May 11, Kara and Kelly attended the Library Journal Day of Dialogue at the UIC Forum in conjunction with BookExpo America (BEA). This is a librarian-only gathering offering a close-up look at upcoming books and the latest trends in the library and publishing worlds. They both brought back a lot of great information to share with the department. Kara went on to attend BEA at McCormick Place on May 12 and 13. She called it “the best conference she has ever attended for Readers’ Advisory.”
- Preparation for Summer Reading consumed much of our time this month. Getting this program organized and ready for June remains a true group effort with Kara, Kelly, Angel and Michelle all involved in significant aspects of the project, and additional help coming from everyone else in the department.
- Tina was interviewed and featured in article on genealogy research for the May issue of Library Journal.
- Michelle worked on a variety of end of FY projects: staff reviews and goal setting, database contracts, FY17 budget reductions, FY16 financials, plus revisions to R&RS departmental space needs.
- Selectors completed materials purchasing for FY16 by the end of May. It remains difficult to receive timely financial information to help with planning purchasing.

## **CIRCULATION SERVICES**

	May 2016	May 2015
Items Checked Out at Circ. Desk –	29,117	27,252
Items Checked Out at Self-Checkout –	19,540	18,702
PinDigital Checkout –	3,165	2,398
Zinio -	245	282
Freegal -	1,239 downloads / 2,556 streaming	956 downloads & 2505 steams
eRead Illinois -	485	209
Flipster-	34	N/A didn’t have
<b>Total Checkouts -</b>	<b>56,381</b>	<b>52,304</b>
New Cardholders Added -	191	242
Cardholders Deleted -	61	237
Total Cardholders -	36,925	34,384
Museum Pass Statistics -	19	21
 <b><u>OCLC / Interlibrary Loan Stats –</u></b>		
ILL Received from other Libraries-	242	226
ILL Our Items Sent -	66	64

### **Circulation Dept.**

May was spent with staff filling out self-evaluations and direct feedback about my role as Department Head. I have been working on the annual evaluations for my 18 direct reports.

### **Home Services Delivery**

Judi & Donna made 133 deliveries, had 11 at Lakewood Nursing stop and visited with 32 attendees at the TRIAD/Police Department social answering a lot of questions about the future of the Library. Attended Alzheimer Audioconference, changed our Cedarlake/PPLD book section, hosted Senior Trivia program at the Library, attended Go Green Committee meeting and put 143 newsletters in the mailboxes at Cedarlake.

# YOUTH SERVICES

## Programs\*:

Program	# Occurrences	Attendance
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### Storytimes

We do not do storytimes during May as we prepare for summer reading

### Children's Programs

Nintendo Club, Jr.	1	21
Jedi Training	1	37
Tech Take Apart Tuesday	1	27

### Children's Paid Programming

N/A

### Teen Programs

Teen Finals Study Night	2	3
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### Teen Paid Programming

N/A

<b>Subtotal</b>	<b>5</b>	<b>88</b>
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### Special Services (formerly considered Outreach activities)

Tours/Presentations (at the library for outside groups)	0	0
Storytimes (at the library for outside groups)	2	21
Programs for Preschoolers (in community)	7	295
Programs for Grade School Age Children (in community)	44	4257
Programs for Middle School Age Children (in community)	4	163
Travel Kits	3	

<b>Subtotal</b>	<b>60</b>	<b>4736</b>
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<b>TOTAL</b>	<b>165</b>	<b>4824</b>
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Outside Events where staff represented the library	0
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Attendees at events where the library was represented	0
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\*All programs are presented by YS staff with the exception of the Paid Programming

### Desk Activity

Reference/Readers Advisory Questions	431
Informational Questions	319
Holds Placed for Patrons	96
Assistance with Technology	312
Circulation Functions	93
Program Registration	18

### **Staff Activities:**

\*Sue Parsons and Veronica De Fazio presented at the Reaching Forward Conference. Sue presented with Renee Grassi from the Glen Ellyn Public Library about Sensory Storytimes. Veronica presented with Rebecca Vnuk from *Booklist* on weeding your collections.

\*Veronica was named co-chair of the Reaching Forward conference.

\*The YS department was trained in using the new summer reading software, Beanstack.

\*Pam Phillips and Amy Sutcliffe scheduled and trained 67 teen volunteers to assist with the summer reading program.

\*Sue Parsons attend the AOK Meeting with Tracey Lane where they shared information about the programs the library offers to promote early childhood literacy.

\*Joe Marcantonio began attending the Key Club meetings at the area high schools to promote the Library's programs.

\*The YS staff worked on all of the final details for the summer reading program

## **MAINTENANCE**

### Custodial –

- Complete cleaning & polishing interior waste baskets
- Cleansed & polished the blue book baskets
- Front Entry glass & lights cleaned. Dusted high areas

### Maintenance –

- Soap & water in all sinks, water fountains, & floor drains 5-3 & 5-25-16
- Check washroom air fresheners; replace any dispensers or batteries 5-3 & 5-25-16
- Transplanted creeping myrtle, lily of the valley & buttercup flowers into the planter boxes
- Replaced broken floor outlet cover UL Bay area
- Changed front entry bulbs to LED
- Replaced all washroom toilet paper dispensers to new ones provided free of charge from Tri K Inc.
- Replaced broken bathroom stall latch with new sliding latch. LL Handicap women's stall
- Pulled weeds/grass from tiers in Bay around recycling bins, & sidewalk going to house
- Pulled weeds/grass from flower beds along north & east side of building/sidewalks to Baci's dumpster corral; Butterfly Garden; Hummingbird Garden
- Began weeding Gwen Krahn Garden
- Checked Disaster Boxes for expired batteries & 1<sup>st</sup> Aid Kits; ordered new 1<sup>st</sup> Aid Kits
- 3 recycling bins in public parking lot removed by Midwest Paper 5/18/2016
- 1 recycling bin for Library use only received from Groot located in Library garbage corral - 5/23/2016
- Cleaning Company Bid Opening 5/16/2016. Contract awarded to lowest bidder, Best Quality Cleaning
- Masonry Bid Opening 5/26/2016; no bids were provided
- Restocked Sanitary Product Dispensers - 5-25-2016
- Assembled new task chairs for conference table in Director's office - 5/28/2016
- Anderson Pest Control monthly inspection (June was done on May 31<sup>st</sup>)
- Cleaned SMR purple upholstered armchairs – 5/31/2016
- Grass cut 3 times in May
- Completed walk through with new cleaning company for start date of June 1, 2016

**BUILDING VISION SCORING**

	Carl	Vicki	Crystal	Lisa	Jason	Sharon	Pat	TOTAL	PRIORITY
Flexible space	2	3	2	1	1	2	3	14	1
Adaptable technology	5	5	8	4	2	3	2	29	3
Individual and collaborative learning	1	8	7	3	5	6	1	31	4
Inclusive and accessible	6	7	5	6	3	5	6	38	6
Warm and welcoming	7	4	6	5	4	8	5	39	7
Parking	8	2	4	7	7	7	7	42	8
Exterior appearance	3	6	3	2	6	4	4	28	2
Preservation of existing building	4	1	1	8	8	1	8	31	4

<b>Firm</b>	<b>FY 2016 - 1 Year</b>	<b>FY2016 - 3 Year</b>	<b>FY2017 - 3 Year</b>	<b>FY2018 - 3 Year</b>	<b>FY2016 - 5 Year</b>	<b>FY2017 - 5 Year</b>	<b>FY2018 - 5 Year</b>	<b>FY2019 - 5 Year</b>	<b>FY2020 - 5 Year</b>
<b>Lauterbach and Amen</b>	\$ 7,100.00	\$ 7,100.00	\$ 7,100.00	\$ 7,300.00	\$ 7,100.00	\$ 7,100.00	\$ 7,200.00	\$ 7,300.00	\$ 7,400.00
<b>Tighe, Kress &amp; Orr</b>	\$ 7,800.00	\$ 7,800.00	\$ 8,000.00	\$ 8,200.00	\$ 7,800.00	\$ 8,000.00	\$ 8,200.00	\$ 8,400.00	\$ 8,600.00
<b>Brian Zabel &amp; Associates</b>	\$ 7,600.00								
<b>O'Neil &amp; Gaspardo</b>	\$ 12,000.00	\$ 11,000.00	\$ 11,400.00	\$ 11,800.00					
<b>Knutte &amp; Associates</b>	\$ 8,000.00	\$ 7,750.00	\$ 8,000.00	\$ 8,250.00	\$ 7,500.00	\$ 7,750.00	\$ 8,000.00	\$ 8,250.00	\$ 8,500.00
<b>Karrison LLC</b>	\$ 7,200.00	\$ 7,200.00	\$ 7,400.00	\$ 7,625.00	\$ 7,200.00	\$ 7,400.00	\$ 7,625.00	\$ 7,925.00	\$ 8,250.00
<b>Pillar &amp; Company</b>	\$ 12,875.00	\$ 12,875.00	\$ 12,875.00	\$ 12,875.00					

May, 2016

## Request for Proposal for Audit Services for Plainfield Public Library District

To Whom It May Concern:

The Plainfield Public Library District is accepting proposals from Certified Public Accounting firms to provide audit services for our District. We invite your firm to submit a proposal to us by 5:00 p.m. on June 3, 2016, for consideration. A description of our library district, the services needed, and other pertinent information follows.

### **Description of the Plainfield Public Library District**

The Plainfield Public Library District (“the District”) was established as a tax-supported public library in 1988 and currently serves a population of approximately 75,000, serving the Village of Plainfield, unincorporated Plainfield Township, most of unincorporated Wheatland Township and portions of the Village of Bolingbrook and the Village of Romeoville. The District is governed by an elected board of seven trustees, all residents of the District, and administered by a Library Director.

The District provides general library services, viz., circulation, reference, reader's advisory, programming, and outreach; as well as ancillary services, such as meeting rooms, computers, wireless hotspot, photocopiers, and voter registration. The District contracts out for janitorial services, building maintenance services, legal services, architectural services, accounting services, as well as supplemental planning services.

The primary source of funding for the District is a property tax in perpetuity. The District has a June 30 fiscal year end, with a requirement to file an Audit Report and Annual Financial Report with the Illinois State Comptroller and Will County Clerk within 180 days after fiscal year end (75 ILCS 16/30-45; 35 ILCS 200/30-30 and 50 ILCS 310/1). A copy of the District's most recent audited annual financial statement is available on our website at [www.plainfieldpubliclibrary.org](http://www.plainfieldpubliclibrary.org).

### **Service to Be Performed**

Your proposal is expected to cover the completion of the audit of the District's annual financial statement in compliance with generally accepted auditing standards as established by the American Institute of Certified Public Accountants as applicable to governmental units. The audit work includes electronic submission of the Audit Report and Annual Financial Report with the Comptroller and will include meetings with the District's Administration team and/or Board of Trustees as necessary.

In addition to the above services, the proposal is expected to cover a management letter containing comments and recommendations with respect to accounting and administrative controls and efficiency. Also, it should cover the firm's availability throughout the year to provide advice and guidance on financial accounting and reporting issues.

### **Term of Engagement**

A single-year contract for fiscal year 2016 is contemplated. It is the intent of the District's board of trustees to continue its relationship with the auditor for no less than five years, subject to the annual review by the board.

### **Key Personnel**

Following are key contacts for information you may seek in preparing your proposal:

Julie M. Milavec  
Carl F. Gilmore  
Dr. Patricia L. Miller

Library Director  
President of the Board  
Treasurer of the Board

815.439.2874

Requests for additional information, visits to our site, review of prior financial statements, and/or appointments with library trustees and staff should be coordinated through the Library Director. The Library Director may be reached at the number listed above. Please return the completed proposal to:

Julie Milavec  
Plainfield Public Library District  
15025 S. Illinois Street  
Plainfield, IL 60544

### **Relationship with Current Auditor**

These services have been provided by Brian Zabel and Associates since 2010. However, as part of good fiscal practices, we are seeking proposals at this time to determine cost from other firms. In preparing your proposal, be advised that management will give permission to contact the current auditor.

### **Other Information**

#### ***Working Papers***

The working papers shall be retained for at least five years. The working papers will be available for examination by authorized representatives of the State of Illinois, and, if required, the cognizant federal audit agency and the General Accounting Office.

#### ***Government Accounting Standards Board***

It is expected that your firm will have experience and adequate staff available to meet the changes that have been brought forth by GASB 34 and subsequent statements. The District expects the successful proposer to review all supplemental schedules and to advise, as necessary, on related accounting and reporting concerns.

### **Your Response to This Request for Proposal**

In responding to this request, we request the following information:

1. Detail your firm's size, structure, and experience in providing auditing services to public libraries, as well as other government agencies.
2. Provide information on whether you provide services to any related industry associations or groups.
3. Discuss the firm's independence with respect to the Plainfield Public Library District.
4. Discuss commitments you will make to staff continuity, including your staff turnover experience in the last three years.
5. Identify the five largest clients your firm (or office) has lost in the past three years and the reasons. Also discuss, in instances where loss of the client was due to an unresolved auditing or accounting matter, the process of attempting to resolve the issue(s).
6. Identify the partner, manager, and in-charge accountant who will be assigned to our job if you are successful in your bid, and provide biographies. Indicate any complaints against them that have been

leveled by the state board of accountancy or other regulatory authority, if any. Indicate any corrective actions that have been taken by the firm with respect to these people.

7. Describe how your firm will approach the audit of the District, including the use of any association or affiliate member firm personnel and the areas that will receive primary emphasis. Also discuss the firm's use of technology in the audit. And finally, discuss the communication process used by the firm to discuss issues with the management and finance committee of the board.
8. Set forth your fee proposal for the 2016 audit, with whatever guarantees can be given regarding increases in future years. You may also additionally propose fees for three- or five-year terms of engagement.
9. Furnish standard billing rates for classes of professional personnel for each of the last three years.
10. Provide the names and contact information for other, similarly sized public library clients of the partner and manager that will be assigned to our organization for reference purposes.

### **Timeframe**

Please provide a timeline that addresses the following activities and any others that are appropriate.

1. Planning and interim testing [Date]
2. Meet with the Administration team to discuss the audit plan [Date]
3. Receive a list of client-provided documents and requests [Date]
4. Begin fieldwork (approximately XX weeks) [Date]
5. Financial statement draft for management review [Date]
6. Presentation of draft audit report and comments to the District's Administration team and Board of Trustees. [Date]
7. Issue final audit report (XX bound copies) [Date]

### **Evaluation of Proposals**

Please submit your response to this request for proposal by 5:00 pm. on June 3, 2016. We would also appreciate a response if you decline to submit a proposal.

The Plainfield Public Library District will evaluate proposals on a qualitative basis based on responses to the aforementioned 10 items and timeframe. The District reserves the right to reject any and all proposals submitted and to request additional information from all proposers. Any contract awarded will be made to the independent auditor who, based on evaluation of all responses, applying all criteria and oral interviews if necessary, is determined to be the best qualified to do the audit. We anticipate the successful candidate will be notified by June 30, 2016.

Sincerely,

Julie M. Milavec  
Library Director

Proposal to Provide  
Professional Services to

# PLAINFIELD PUBLIC LIBRARY DISTRICT



**Plainfield**  
PUBLIC LIBRARY DISTRICT

For the Year Ending June 30, 2016

Lauterbach and Amen, LLP

Certified Public Accountants  
27W457 Warrenville Road  
Warrenville, Illinois 60555-3902  
[www.lauterbachamen.com](http://www.lauterbachamen.com)

Proposal to Provide  
Professional Services to

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**PLAINFIELD PUBLIC  
LIBRARY DISTRICT**

For the Year Ending  
June 30, 2016

---

**Submitted by:**

Lauterbach & Amen, LLP  
27W457 Warrenville Road  
Warrenville, IL 60555-3902  
630.393.1483 Phone  
630.393.2516 Fax  
[www.lauterbachamen.com](http://www.lauterbachamen.com)

**Contact:**

Ronald J. Amen, Partner  
630.393.1483  
[ramen@lauterbachamen.com](mailto:ramen@lauterbachamen.com)

June 3, 2016

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Lauterbach and Amen, LLP

Certified Public Accountants  
27W457 Warrenville Road  
Warrenville, Illinois 60555-3902  
[www.lauterbachamen.com](http://www.lauterbachamen.com)



June 3, 2016

Julie Milavec  
Plainfield Public Library District  
15025 S. Illinois Street  
Plainfield, IL 60544

Lauterbach & Amen, LLP (L & A) is pleased to respond to your request to provide auditing services to the Plainfield Public Library District (Library).

Enclosed in this proposal are details about our practice, our people and our reputation for quality service to governments, as well as an outline of our audit approach and scope of the audit process. L & A is a firm entirely specialized in the governmental sector, allowing us to provide an unrivaled commitment to exceeding your expectations with regards to quality service, government specific expertise, and timing and approach of the audit process. Our five partners share a combined 100 years of exclusive government experience, with past experience in not-for-profit, tax and commercial clients. Their years of experience in the governmental sector will directly benefit the Library. L & A possesses the resources and drive to continually exceed your expectations.

At L & A our mission is to provide accounting, compilation, assurance, and consulting services to governments in the spirit of excellence and altruism. As a firm, we are committed to adhering to stringent moral standards in addition to the legally imposed professional standards and guidelines, priding ourselves in our flexible attitude towards accommodating our clients, and continually striving to be an elite personal client service firm. L & A will attain the highest quality employees who share our core values and capacities in order to continue to service our clients at the level at which they are accustomed. Our staff utilizes their expertise to educate clients with the anticipation that it will lead to accurate solutions to challenges that may arise in the daily course of financial activities. Our goal is to maintain personalized relationships with our current clients, while continuing to acquire new clients with the hopes of creating equally valuable bonds. At L & A we continually strive to distinguish ourselves from other accounting firms by emphasizing the following:

- Conducting annual training sessions with our clients in a small group setting covering such topics as: new GASB pronouncements, understanding the financial statements, identification of finance department efficiencies and best practices, etc.
- Providing professional audit and consulting services to over 150 local governments on an annual basis, and providing compilation and benefit services to over 200 police and firefighters' pension funds.
- Engaging in audit planning, preliminary work and continual communication with our clients to ensure an efficient and quality audit process. This also ensures that audit issues will be identified early and solutions will be implemented timely.
- Possessing exclusive expertise in the area of local government, as evidenced by our *exemplary* retention rate of the Certificate of Achievement for Excellence in Financial Reporting for clients with continual submissions to the program. L & A is also in the top ten firms nationally that submit audits to the Certificate of Achievement Program.

- Allowing our clients to dictate scheduling needs related to the audit process and adhering to those needs. We continually meet or exceed the deadlines established by our clients.
- Identifying, communicating and assisting in the implementation of identified opportunities for improved and more efficient financial or procedural operations.
- Maintaining a highly professional staff, each of which possess extensive knowledge in the area of local government, continually broadening their knowledge of local government issues through in-house training, involvement in various local government organizations and through continuing professional education programs.
- Maintaining a program of continuity for multi-year engagements, including minimal rotation of staff and in-charge auditors, allowing for the establishment of efficient working relationships with the Library.
- Continually promoting communication with management from the beginning of our engagement and throughout the year. This includes an entrance conference and planning meetings with the Library, weekly meetings with management to review the progress of the engagement, if requested, an exit conference to discuss our findings and report production issues, meetings with elected officials during the evenings to answer questions regarding the audit and any other related issues, and continual communication throughout the year. We are committed to listening to your needs and customizing the audit process to meet those needs.
- Striving to continually be a proven leader in the government accounting industry and assisting our clients on the implementation of new, complex pronouncements and issues affecting local government, including one-on-one assistance with the understanding and implementation of these new pronouncements and issues. We will provide thorough and timely answers to any of your questions or needs.
- Customizing our audit approach to focus on those areas that represent significant risk to the Library and any of the Library's uniquely complex issues.
- Forming professional resource alliances with other businesses in the areas of human resources, tax and information technology so, if required and if permitted by current audit independence standards, we would be able to provide the Library the highest level of service.

We are very excited about the opportunity to serve the Library and are committed to providing the Library with quality service and commit to perform the work within the established time period. We believe we have talented people and the appropriate experience to provide you with a quality audit at a fair and competitive price. The Partners that are signing this proposal are entitled to represent the Firm, empowered to submit the proposal and authorized to sign a contract with the Library. If you have any questions about this proposal or need to discuss these matters further, please contact us. We look forward to your reply.



Ronald J. Amen  
Partner

Respectfully Submitted,  
LAUTERBACH & AMEN, LLP



Jamie L. Wilkey  
Partner

# PROFILE OF THE FIRM



**Plainfield**  
PUBLIC LIBRARY DISTRICT

Lauterbach and Amen, LLP

Certified Public Accountants  
27W457 Warrenville Road  
Warrenville, Illinois 60555-3902  
[www.lauterbachamen.com](http://www.lauterbachamen.com)

# PROFILE OF THE FIRM

## *Professional Personnel*

---

Our office is located in Warrenville, Illinois, and staffed professionally as follows:

Partners	5
Managers / Senior Accountants	20
Staff Accountants	70
TOTAL	<u>95</u>

## *Firm Structure and Philosophy*

---

L & A was founded nineteen years ago with the goal of providing an unrivaled level of service and expertise to local governments. We are different from most accounting firms in that we are specialized in the governmental sector, and specifically in the area of governmental auditing and consulting. In addition, we provide a wide range of accounting services, some of which include: tax, monthly accounting and bookkeeping for units of governments, and a specialty in Police and Firefighter Pension accounting and consulting. As a client of L & A, you will be served by partners whose experience and depth of knowledge will become a valuable management resource.

A close working relationship with management on a year-round basis is the best way to provide our clients with the benefit of our knowledge. This approach also allows for the timely resolution of questions and problems as they arise rather than after the fact.

Through understanding the client's activities and a close working relationship with management, L & A can best respond to and help initiate programs that lead to improved operations and efficiencies.

*L & A is specialized  
in the governmental  
sector.*

*L & A focuses on a  
close working  
relationship with  
management.*

## PROFILE OF THE FIRM – CONTINUED

### *Firm Structure and Philosophy - Continued*

---

We at L & A recognize that we are involved in a people-oriented endeavor. Our goals and objectives, therefore, are centered on this understanding. We strive:

- To create an environment that encourages a high level of communication between the client and staff.
- To provide clients with the highest attainable level of staff capability through selective recruiting and creation of a work environment that aids personal growth.
- To continually improve the quality of our services.
- To support our financial, business, professional and social communities.

We have a full-time commitment to governmental accounting and reporting. Through our experience, we are able to help clients anticipate and prepare for changes in their operating environment. The value of our services lies not only in the performance of an efficient audit, but in our detailed review of finance practices, and our extensive knowledge of key topics affecting local governments.

L & A continually reviews our audit services to ensure an efficient audit process, exemplary communication with our clients, and education of issues affecting local governments on a year-round basis. This education includes annual small group training sessions with our clients covering such topics as the implementation of new GASB pronouncements and SAS's, understanding the financial statements, identification of finance department efficiencies and best practices, etc.

We have extensive experience in the field of local governmental accounting and auditing, including serving a substantial number of municipalities, park districts, library districts, special districts, pension funds, joint ventures and other various governmental organizations. We have included a partial list of such entities references, and would encourage you to contact any or all of them for references as to our qualifications and level of service. We have also provided our current client listing as evidence of our expertise in and commitment to governmental accounting and auditing.

*L & A provides  
annual small group  
training sessions to  
educate clients on  
key issues affecting  
local government.*

## PROFILE OF THE FIRM – CONTINUED

### *Firm Structure and Philosophy - Continued*

---

It has been our experience that questions or problems may arise during the year for which a client may call upon us for assistance. The following is a partial list of services we can provide to governmental entities in addition to the required annual audit:

- Financial reporting - assistance in the implementation of authoritative pronouncement requirements, assistance in obtaining or securing the Certificate of Achievement from the GFOA
- Taxpayer compliance - specialized audits for selected revenue sources
- Utility or enterprise funds - analysis, forecasting, rate structure, consulting
- Federal, State and Local Grants
- Budget (providing assistance in obtaining the Distinguished Budget Award from the GFOA), appropriation and tax levy documents
- Personnel issues - evaluation and executive search
- Policies and procedures documentation and implementation
- Temporary staffing and training
- Pension Fund related issues, including benefit calculations, funding analysis, etc.
- Human resources - taxability issues, fringe benefits, policies, etc.

*L & A can provide  
many other services  
in addition to the  
annual audit.*

We consider it essential to maintain the lines of communication throughout the year. To attain this we both formally (via meetings, letters, etc.) and informally (via telephone calls, emails, etc.) keep our clients advised of changes and recent developments related to government.

The success of our engagements results from the dedication to service from our key personnel. Following are the resumes of key personnel that would be working on your engagement:

## KEY ENGAGEMENT PERSONNEL

### **RONALD J. AMEN** ***MANAGING PARTNER***

Mr. Amen has over 25 years of experience serving clients in the governmental sector. He has participated in numerous governmental engagements, including municipalities, park districts, school districts, State and Federal governments, Universities and other governments.

University of Nebraska  
Certified Public Accountant  
American Institute of Certified Public Accountants  
Member of Illinois CPA Society (ICPAS)  
Member of Government Finance Officers Association  
(GFOA) and Illinois GFOA  
Member of AICPA Government Audit Quality Center  
Illinois Municipal Treasurers Association (IMTA)  
Illinois Association of Park Districts/Illinois Parks &  
Recreation Association (IAPD/IPRA)  
GFOA Special Review Committee for the Certificate of  
Achievement  
Instructor for IGFOA Training Courses  
Instructor for IMTA Training Courses

Mr. Amen has managed numerous governmental engagements during his experience in public accounting. Assignments ranging from audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and other projects is a brief history of his background. Due to his extensive government background, Mr. Amen is often used as a resource for providing creative solutions to issues affecting local governments. Mr. Amen functions as a working partner, in that he is available and present during each phase of the audit process.

Mr. Amen has also participated in the management of some large commercial and not-for-profit engagements. This experience includes audits, tax preparation, consulting and strategic planning for both commercial and not-for-profit clients.

### **Educational and Membership Background**

### **Governmental Accounting and Auditing Experience**

# KEY ENGAGEMENT PERSONNEL

## **JAMIE L. WILKEY** ***TECHNICAL PARTNER***

Ms. Wilkey has 14 years of professional accounting experience exclusively in the governmental sector. She has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts and various other units of government.

Truman State University  
Northern Illinois University  
Member of IGFOA  
GFOA Special Review Committee for the Certificate of Achievement  
Member of the Technical Accounting Review Committee (TARC)  
Illinois Municipal Treasurers Association (IMTA)  
Instructor for IGFOA Training Courses  
Instructor for IMTA Training Courses  
Instructor for IPPFA Training Courses

Ms. Wilkey's experience in the government sector includes management of numerous units of government. Such assignments include annual audits, single audits, TIF audits, grant specific audits, and other related projects. Ms. Wilkey has been responsible for the management of numerous annual audits for government units, all of which have either received the Certificate of Achievement for Excellence in Financial Reporting award from the Government Finance Officers Association (GFOA) in the first year of their submittal to the program or maintained their Certificate standing.

Ms. Wilkey also has extensive government consulting experience, which includes the responsibility for all financial operations of the government unit, including, but not limited to, the maintaining of the general ledger, trial balance, balance sheet, and consolidated financials. Ms. Wilkey has also assisted numerous clients with payroll processing, budget preparation, supervision of accounts receivable, accounts payable and utility billing processing, tax levies and related documents, and the recommendation and implementation of various finance/accounting department procedures and policies.

## **Educational and Membership Background**

## **Governmental Accounting and Auditing Experience**

# KEY ENGAGEMENT PERSONNEL

## **MATT R. BERAN** ***OPERATIONS PARTNER***

Mr. Beran has 11 years of professional accounting experience, 6 of those years are exclusively in the governmental sector. Prior to working in governmental, Mr. Beran was a Supervisor at one of the Big 4 accounting firms. He has participated in numerous governmental engagements, including municipalities, park districts, libraries, school districts, special districts, not-for-profit, and various other units of government.

Truman State University  
Certified Public Accountant  
American Institute of Certified Public Accountants  
Member of IGFOA  
Illinois Municipal Treasurers Association  
Instructor for IMTA Training Courses

Mr. Beran's experience in the government sector includes managing numerous governmental engagements. Assignments ranging from audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and other projects is a brief history of his background.

Mr. Beran has been responsible for the training of staff at Lauterbach and Amen. The training includes audit methodology and the specifics of governmental accounting, such as property taxes, debt, and full accrual versus modified accrual accounting. He researches new GASB pronouncements and gains an understanding of the change and how it will affect clients, audit staff, and the audit process. Then Mr. Beran passes along this knowledge to clients to ensure they understand what is changing.

Mr. Beran has also been responsible for various agreed-upon procedures including forensic audits. He has been able to observe various municipalities, park districts and libraries and prepare an extensive report on their current internal controls and procedures. Mr. Beran will also then give various suggestions on how to improve internal controls and procedures to improve efficiency and accuracy while still having proper segregation of duties.

## **Educational and Membership Background**

## **Governmental Accounting and Auditing Experience**

## KEY ENGAGEMENT PERSONNEL

Ann has 6 years of professional accounting experience exclusively in the governmental sector. She is a graduate of Marquette University and is a Certified Public Accountant. Ann is one of L&A's report writers who handles the draft process of the Annual Financial Reports. She also specializes in auditing and performing consulting services for municipalities.

**Ann Vanvooren**

Dell has 27 years of professional accounting experience, 18 of those years are exclusively in the governmental sector. She is a graduate of the University of Phoenix. Dell specializes in Park Districts and Pension Fund audits.

**Dell Duckworth**

Don has 7 years of professional accounting experience, 5 of those years are exclusively in the governmental sector. He is a graduate of Northern Illinois University and is a Certified Public Accountant. Don specializes in municipalities, school districts and OMB A-133 single audit testing, reporting and submission.

**Don Shaw**

Erin has 5 years of professional accounting experience exclusively in the governmental sector. She is a graduate of Missouri State University. Erin specializes in auditing municipalities and internal control testing for all government clients. She has completed various agreed upon procedures for clients and prepared reports on their internal controls.

**Erin Kuhn**

Jen has 5 years of professional accounting experience exclusively in the governmental sector. She is a graduate of the University of Miami. Jen specializes in municipal audits, staff training and new hire training. The training includes audit methodology and the specifics of governmental accounting, such as property taxes, debt, and full accrual adjustments.

**Jen Krueger**

Lia has 9 years of professional accounting experience exclusively in the governmental sector. She is a graduate of the University of Illinois at Chicago. Lia specializes in Library, Pension and Fire Protection District audits.

**Lia Lopez**

## PROFILE OF THE FIRM – CONTINUED

### ***Industry Involvement***

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Our involvement in the local government field includes active membership and participation in those professional organizations which serve the financial and management staffs of local government:

- Government Finance Officers Association (GFOA)
- Illinois Government Finance Officers Association (IGFOA)
- Illinois CPA Society Committees on Governmental Accounting
- AICPA Government Audit Quality Center
- American Institute of Certified Public Accounting
- Illinois Municipal Treasurers Association (IMTA)
- Illinois Public Pension Fund Association (IPPPFA)
- Illinois Association of Park Districts/Illinois Park & Recreation Association (IAPD/IPRA)
- Special Review Committee - GFOA - Certificate of Achievement Program
- Illinois Library Association
- Township Officials of Illinois
- Member of AICPA Government Audit Quality Center
- IGFOA Associate Board
- IGFOA Technical Accounting Review Committee (Responds to GASB Pronouncement Exposure Drafts)
- Illinois Department of Insurance - Task Force

*L & A maintains a high level of involvement in professional organizations.*

In addition, we have written articles for publication, instructed training courses and done public presentations for a number of the organizations listed above.

### ***Quality Assurance and Peer Review***

---

Our Quality Assurance Team is responsible for reviewing all financial statements before issuance, assisting in technical inquiries and reviewing workpapers and reports of all engagements to verify compliance with professional standards and Firm policies.

## PROFILE OF THE FIRM – CONTINUED

### *Quality Assurance and Peer Review - Continued*

---

At L & A we pride ourselves in providing a quality audit. As such, our Firm is a member of the Private Companies Practice Section (PCPS) of the Division for CPA Firms of the AICPA, submitting our accounting and auditing practice to quality control reviews of our compliance with professional standards as established by the AICPA.

See the appendices of this proposal for a copy of our successful completion of an independent peer review report of our accounting and auditing practice. This review was undertaken as a condition of membership in the American Institute of Certified Public Accountants (AICPA), the national organization of CPAs in public practice, industry, government and education.

*L & A participates  
in peer reviews to  
ensure quality  
control.*

Our reports have been reviewed by numerous federal and state oversight agencies as well as other external professional agencies and organizations. The feedback from these independent reviews of our clients' financial statements indicates that L & A's reports meet, if not exceed, industry standards and reporting requirements.

Furthermore, there has never been any action taken against our Firm with any state or federal regulatory body or professional organization to which we have submitted our reports.

### *Professional Development*

---

Guidelines and requirements have been established for the Firm's professional development program and are communicated to all personnel. Each professional is required to complete a minimum of 40 hours of continuing professional education each year. The types of programs used include those of the GFOA, IGFOA, AICPA and the Illinois CPA Society, as well as self-study and training programs relevant for the purpose of improving the knowledge of professional personnel. As our resumes indicate, we encourage involvement in professional organizations.

*L & A encourages  
involvement in  
professional  
organizations.*

## PROFILE OF THE FIRM – CONTINUED

### *License to Practice*

---

The Firm and all key personnel are duly licensed to practice in the State of Illinois. Our State of Illinois license number is 066-003655.

### *Independence*

---

We require that all personnel inform the Firm of any lack of independence with respect to all clients. Specific guidelines to be followed are those set forth in the AICPA's Code of Professional Ethics. Additionally, we are in compliance with the standards established by the General Accounting Office (GAO). More specifically, we are completely independent with respect to the Plainfield Public Library District.

# AUDIT APPROACH



Lauterbach and Amen, LLP

Certified Public Accountants  
27W457 Warrenville Road  
Warrenville, Illinois 60555-3902  
[www.lauterbachamen.com](http://www.lauterbachamen.com)

# AUDIT APPROACH

## *Overview*

---

We are prepared to meet or exceed all requirements and expectations of the Library. The partners of L & A will be involved in all phases of the audit of the Library. L & A does not use statistical sampling in any phase of the audit process. Sample sizes used for testing are in accordance with standards established by the profession and will be determined in the planning phase.

Throughout the audit process we will inform management of audit issues as they arise and maintain the highest level of professionalism in the identification and communication of these issues. Discussion of these issues will take place immediately following their discovery and will allow management ample time to rectify any issues.

## *GFOA Certificate of Achievement*

---

L & A fully supports the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program. We have assisted many clients in obtaining their Certificates and work with clients in subsequent years on the implementation of any recommendations provided by the Program. We will respond to GFOA comments for improvement and take care of the filing of necessary documents each year. We currently submit approximately seventy reports to the Program and are in the top ten firms nationally that submit to the Program.

## *Audit Scope and Standards*

---

L & A will issue an opinion on the governmental activities, business-type activities, each major fund and the aggregate remaining fund information, which collectively comprise the Library's financial statements with "in-relation-to" coverage provided on the combining and individual fund financial statements and on any supplementary information. We will not provide an opinion on the Management Discussion and Analysis, but will provide customary review of this document. Introductory and Statistical sections of the Annual Financial Report will not be audited by us, as applicable.

The audit will be conducted in accordance with generally accepted auditing standards; and, if a single audit becomes necessary, the standards for financial audits contained in *Government Auditing Standards* (2004), issued by the Comptroller General of the United States, and the Single Audit Act of 1996; and the provisions of Uniform Grant Guidance 2CFR-200/OMB Circular A-133, *Audits of State and Local Governments and Non-profit Organizations*.

## AUDIT APPROACH - CONTINUED

### *Planning*

---

*To Be Performed:*

*June 2016*

The purpose of the planning phase is to provide the foundation for the direction that the audit will take. During the planning phase of the audit we will hold an entrance conference with the Library to discuss the audit approach, develop a schedule for completing the audit, and review the areas that we will be focused on during our audit procedures and testing.

The following is an outline of the key steps performed during the planning phase of the audit:

- Discussing and agreeing upon report formats to provide information which complies with generally accepted accounting principles. The format should be agreed upon during the planning phase of the audit to ensure timely issuance of the report. Our plan is to adopt a format similar to the previous year.
- Discussing availability of accounting records and source documents and developing a detailed list of schedules to be prepared by the Library.
- Developing a schedule for completing the subsequent phases of the audit.

### *Preliminary Fieldwork*

---

*To Be Performed:*

*July 2016*

Preliminary fieldwork is the next phase of the audit process and involves expanding our understanding of the Library and its finances through a review of various documents and through discussions with the Library. During this phase, we will begin the required study and evaluation of internal accounting control as a part of the financial and compliance audit.

The purpose of our study and evaluation will be to obtain sufficient knowledge and understanding of the internal accounting and administrative control systems used by the Library for reliance on the system of internal control and the degree of such reliance; or to aid us in designing substantive tests in the absence of such reliance. We will hold progress meetings with key management, as necessary, to keep you apprised of the results of our preliminary review and to discuss the key internal controls to be tested.

## AUDIT APPROACH – CONTINUED

### *Preliminary Fieldwork - Continued*

---

Our approach to the study and evaluation of the internal accounting and administrative controls will be accomplished through the following techniques:

- We will perform an in-depth review of internal control documentation and working papers made available by the prior audit firm and the Library.
- We will use internal control questionnaires, narratives and/or flowcharting techniques to document key flows of information. Because of our extensive commitment to government, the questionnaires utilized are designed specifically for use on governmental engagements and, therefore, will provide you with the most meaningful information. We will utilize this information and identify key internal control procedures which will be tested in order to warrant reliance on the identified controls. The objectives of such reliance will be to reduce the extent of substantive work performed, resulting in a more cost-efficient audit approach.
- We will evaluate audit risk for all key financial statement assertions and compliance determinations using the procedures outlined above. Audit risk is the risk that material financial statement misstatements or material noncompliance will not be prevented or will not be detected and corrected in a timely manner.

At the completion of the preliminary fieldwork phase, we will have sufficient knowledge of the internal control systems of the Library and we will be able to design substantive audit procedures based upon the degree of reliance we can place on those systems.

### *Fieldwork*

---

*To Be Performed:*

*August 2016*

This phase of the audit will consist primarily of substantive testing of year-end balances. If any audit issues come to our attention during the course of our work, we will immediately inform you so that action can be taken before the completion of our fieldwork.

We will design our detail testing procedures to provide both compliance and financial audit coverage where applicable. We utilize custom designed audit programs that are specifically designed for government clients and, therefore, provide for the most efficient and effective approach.

# AUDIT APPROACH – CONTINUED

## *Fieldwork - Continued*

---

At a minimum, management is to provide supporting schedules for the following areas once we return for fieldwork:

Cash	Accounts Payable
Investments	Payroll
Governmental Revenues/Receivables	Debt Service
Proprietary Revenues/Receivables	Fund Balance/Net Position
Inventories	Grants
Interfunds	Risk Management
Capital Assets	

For financial audit purposes, we will assess the risk of material misstatement associated with a given objective, and perform substantive and compliance procedures. Our substantive procedures will gather evidence as to the completeness, accuracy, or validity of the information contained in the financial statements. These procedures include confirmation of year-end balances, vouching documents and analytical reviews. Through our compliance procedures, we will gather evidence related to the existence and effectiveness of specific internal controls. These procedures include examinations of documents for proper approval and review of procedures for compliance with rules, regulations and Library policies.

At the conclusion of fieldwork, workpapers will be reviewed by the engagement partner and we will prepare the Annual Financial Report in accordance with generally accepted accounting principles for government entities. In addition, we will prepare a management letter and other required communication letters that we will review and discuss with the Library during the draft phase of the audit.

Our firm has state of the art production hardware and software. We believe the investment to stay on the cutting edge of technology benefits our clients not only in reporting, but also in suggestions and recommendations.

## AUDIT APPROACH – CONTINUED

### *Drafts*

---

*To Be Performed:*

*September 2016*

The final completion and quality review of the initial draft of the Annual Financial Report will be completed at our office and a draft of the Annual Financial Report and related communication letters will be provided to the Library no later than the date agreed to during the entrance conference. The Library will then have a sufficient amount of time to review the draft for questions and/or changes. L & A will then return to the Library's location for the final draft where we will review the Library's questions and/or changes to the Annual Financial Report as well as the client communication letters and submit a final draft of the Annual Financial Report to the Library.

### *Audit Completion*

---

*To Be Performed:*

*Early October 2016*

Upon approval of the drafts by the Library, we will deliver final, bound Annual Financial Reports. At the completion of our audit, we will also provide the final management letter addressing reportable conditions, if any, and other comments and observations for improvements. The management letter will be provided as a separate document.

The management letter will contain, as warranted and appropriate:

- Specific recommendations for improvement of the accounting practice and procedures and the internal accounting and administrative controls.
- Comments on the design, controls and audit trails of new and redesigned automated systems, along with suggestions to improve processing methods and procedures.
- Suggestions for operational improvements or cost efficiencies noted during the course of our work.
- Findings relative to compliance with the applicable rules and regulations.
- Comments regarding compliance with laws.
- Other comments or recommendations that we believe may be relevant.
- Upcoming GASB Pronouncements and/or SAS's that may affect the Library's financial statements in the near future.

L & A strives for continual communication with Library staff and management as well as the Board. As such, the engagement partner will be available for meetings and/or formal presentations of the Annual Financial Report and communication letters with representatives of the Library.

# PRICE AND BILLING



Lauterbach and Amen, LLP

Certified Public Accountants  
27W457 Warrenville Road  
Warrenville, Illinois 60555-3902  
[www.lauterbachamen.com](http://www.lauterbachamen.com)

# PRICE AND BILLING

## AUDITING SERVICES RFP RESPONSE FORM

Firm: Lauterbach & Amen, LLP

Firm Contact / Project Manager: Ronald J. Amen

Email Address: ramen@lauterbachamen.com

Address: 27W457 Warrenville Road  
Warrenville, IL 60555

Telephone and Fax Numbers: 630.393.1483 Phone 630.393.2516 Fax

Signature of Authorized Agent: 

Print Name and Position of Authorized Agent: Ronald J. Amen, Partner

Date of Proposal Submission: June 3, 2016

### PRICE STRUCTURE

#### 1- Year Option

	June 2016
Library Audit and all Associated Work	\$7,100

#### 3- Year Option

	June 2016	June 2017	June 2018
Library Audit and all Associated Work	\$7,100	\$7,100	\$7,300

#### 5- Year Option

	June 2016	June 2017	June 2018	June 2019	June 2020
Library Audit and all Associated Work	\$7,100	\$7,100	\$7,200	\$7,300	\$7,400

## PRICE AND BILLING - CONTINUED

	Hours	Standard Rate	Quoted Rate	Total
Partner	15	\$140	\$120	\$1,800
Manager	35	\$110	\$100	\$3,500
In - Charge	30	\$70	\$60	\$1,800
	<u>80</u>			<u>\$7,100</u>

In over nineteen years of providing auditing services, Lauterbach & Amen, LLP has never increased an audit price from what was proposed in the RFP. This includes implementation of all GASB's.

Our firm stresses that we are available throughout the year to provide technical accounting and financial reporting assistance and support to the Library. We encourage clients to contact us with questions that may arise. In addition, we provide annual client training to introduce new pronouncements that may affect the Library and training on other topics based on client request.

## PRICE AND BILLING - CONTINUED

### *Schedules Requested*

---

The proposed annual prices are based upon staff support at all levels from Library personnel and that the Library will provide adjusted trial balances and support (detail schedules that reconcile to the trial balances) for all balance sheet accounts. At a minimum, management is to provide supporting schedules for the areas outlined in the fieldwork phase of the audit approach section of this proposal.

### *Additional Services*

---

Should it become necessary for the Library to request us to render additional services to either supplement the services requested in the RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement or new accounting standards, then such additional work will be performed only after discussing with management the level of effort and estimated costs prior to performing any such work.

As independence standards have recently become more stringent related to the types of additional services auditors can perform, L & A would review these independence standards and the type of services requested prior to proposing on any additional services.

### *Conclusion*

---

In closing, we would like to thank the Library for the opportunity to respond to your request for auditing services, and would like to emphasize that if chosen, L & A is committed to providing the resources needed to assure an unrivaled level of service and quality, the highest attention to detail, and a relationship with a firm of highly trained professionals exclusively working in the governmental sector.

*L & A will provide  
an unrivaled level of  
service and  
expertise.*

# REFERENCES



**Plainfield**  
PUBLIC LIBRARY DISTRICT

Lauterbach and Amen, LLP

Certified Public Accountants  
27W457 Warrenville Road  
Warrenville, Illinois 60555-3902  
[www.lauterbachamen.com](http://www.lauterbachamen.com)

## REFERENCES

We know that our best endorsement comes from satisfied clients. We invite you to contact the following individuals or any other governments who have been served by our firm.

Plainfield Township Park District *	Arlington Heights Library
Maureen F. Nugent	Michael Kelly
23729 W. Ottawa Street	500 N. Dunton Ave
Plainfield, IL 60544	Arlington, IL 60004
815.436.8812	847.506.2614
Fountaindale Public Library District	Helen M. Plum Memorial Public Library District
Paul Mills	Barb Kruser
300 W. Briarcliff Road	110 West Maple Street
Bolingbrook, IL 60440	Lombard, IL 60148
630.759.2102	630.627.6741

Additional references can be provided upon request.

\* Asterisk indicates governments currently holding the GFOA Certificate of Achievement.

As requested, below are five of the largest clients L&A has lost in the past three years:

- Village of Woodridge - Rotation after 10+ years of L&A providing auditing services.
- Vernon Hills - Rotation after 10+ years of L&A providing audit services.
- Belvidere - Rotation after 3 years of L&A providing auditing services. New Finance Director engaged her prior auditors.
- DeKalb - Rotation after 4 years of L&A providing auditing services. New Finance Director engaged her prior auditors.
- Batavia Park District- Rotation after 6 years of L&A providing auditing services. New Finance Director and Board wanted to change auditors; semi-formal rotation policy.

L&A has never lost a client due to an unresolved auditing or accounting matter.

# CLIENT LISTING



Lauterbach and Amen, LLP

Certified Public Accountants  
27W457 Warrenville Road  
Warrenville, Illinois 60555-3902  
[www.lauterbachamen.com](http://www.lauterbachamen.com)

# CLIENT LISTING

## MUNICIPALITIES

Antioch \*  
 Arlington Heights \*  
 Barrington \*  
 Bartlett \*  
 Beach Park \*  
 Beecher  
 Bensenville  
 Brookfield \*  
 Burlington  
 Cary \*  
 Champaign \*  
 Cherry Valley  
 Chicago Heights \*  
 Cortland  
 Country Club Hills  
 Dolton  
 East Hazel Crest  
 Elburn  
 Elk Grove \*  
 Elwood \*  
 Frankfort \*  
 Freeport  
 Gilberts \*  
 Glen Ellyn \*  
 Glencoe \*  
 Glenview \*  
 Golf  
 Grayslake \*  
 Gurnee \*  
 Hampshire  
 Harvey  
 Homewood  
 Inverness  
 Justice  
 Kenilworth  
 Kildeer \*  
 Lake Barrington  
 Libertyville \*  
 Lincolnwood \*  
 Lombard \*  
 Manhattan \*  
 Maple Park  
 Montgomery  
 Naperville  
 North Riverside \*  
 Northbrook \*  
 Northfield \*  
 Palos Park \*  
 Pingree Grove \*  
 Plano  
 Poplar Grove  
 Riverdale  
 Riverside \*  
 Rockford \*  
 Rolling Meadows \*  
 Rosemont  
 Schaumburg  
 Sleepy Hollow  
 South Barrington  
 South Chicago Heights  
 South Elgin \*  
 Stone Park  
 Streamwood \*  
 Sugar Grove \*  
 Sycamore  
 Thornton \*  
 Timberlane  
 University Park

## MUNICIPALITIES- Cont.

Volo  
 Warrenville \*  
 Wauconda \*  
 West Chicago \*  
 Wilmette \*  
 Winnetka \*  
 Yorkville \*

## PARK DISTRICTS

Bloomington Park District \*  
 Bolingbrook Park District \*  
 Butterfield Park District  
 Byron Park District  
 Cary Park District \*  
 Crystal Lake Park District \*  
 Downers Grove Park District \*  
 Elk Grove Park District \*  
 Elmhurst Park District \*  
 Geneseo Park District \*  
 Geneva Park District \*  
 Glen Ellyn Park District \*  
 Glencoe Park District  
 Glenview Park District \*  
 Gurnee Park District \*  
 Highland Park Park District \*  
 Huntley Park District  
 Joliet Park District  
 Kenilworth Park District  
 LaGrange Park District \*  
 LaGrange Park Park District  
 Lake Bluff Park District  
 Lan-Oak Park District  
 Lemont Park District \*  
 Manhattan Park District  
 Memorial Park District  
 Morton Grove Park District \*  
 Mundelein Park District \*  
 Naperville Park District \*  
 Norridge Park District  
 Northbrook Park District \*  
 Northfield Park District  
 Oak Brook Park District \*  
 Park Ridge Park District \*  
 Plainfield Township Park District \*  
 Round Lake Area Park District  
 Schaumburg Park District  
 St. Charles Park District \*  
 Sycamore Park District  
 Veterans Park District  
 Warrenville Park District \*  
 Wilmette Park District \*  
 Winnetka Park District \*

## LIBRARIES

Addison Public Library  
 Algonquin Public Library  
 Arlington Heights Library  
 Batavia Public Library  
 Brookfield Public Library  
 Cary Area Public Library District  
 Des Plaines Public Library  
 Eisenhower Public Library District  
 Elk Grove Public Library  
 Forest Park Public Library  
 Fountaindale Public Library District  
 Fox River Grove Memorial Library  
 Fox River Valley Public Library  
 Geneva Public Library District

## LIBRARIES- Cont.

Glenside Public Library  
 Helen Plum Memorial Public Library  
 Lincolnwood Public Library District  
 Riverside Public Library  
 Thornton Public Library  
 Villa Park Public Library  
 Warren-Newport Public Library  
 Winfield Public Library  
 Winnetka-Northfield Public Library District

## SCHOOL DISTRICTS

LaGrange Highlands School District 106  
 Lemont-Bromberk Combined School District 113A  
 Lincolnwood School District 74  
 Mokena School District 159

## OTHER

Broadview Westchester Joint Water Agency  
 Carpentersville & Countryside Fire Protection District  
 Central Lake County Joint Water Agency  
 Co-Op 90's Medical and Dental Plans  
 Cooperative Computer Services  
 Cuba Township  
 Darien-Woodridge Fire Protection District  
 Deerfield-Bannockburn Fire Protection District  
 Downers Grove Sanitary District  
 DuPage Public Safety Communications  
 East Dundee Countryside Fire Protection District  
 Elburn & Countryside Fire Protection District  
 Fox Lake Fire Protection District  
 Glenbard Waste Water Authority  
 Grayslake Fire Protection District  
 Homer Township Fire Protection District  
 Illinois Metropolitan Investment Fund  
 Kane County Forest Preserve District  
 Library Insurance Management & Risk Control Combination  
 Lincolnshire Riverwoods Fire Protection District  
 MABAS - IL  
 MABAS - Northbrook  
 Metro Risk Management Agency  
 Northeastern Illinois Public Safety Training Academy  
 North Aurora Fire Protection District  
 North Suburban Employee Benefit  
 Northeast DuPage Special Recreation Association  
 Northern Suburban Special Recreation Association  
 Northern Will County Special Recreation Association  
 Northfield Township  
 Northlake Fire Protection District  
 Northwest Suburban Municipal Joint Water Agency  
 Norwood Park Fire Protection District  
 Oregon Fire Protection District  
 PrairieCat  
 Regional Emergency Dispatch  
 Rutland Dundee Fire Protection District  
 Solid Waste Agency of Northern Cook County  
 Southern Combined Dispatch & Communication System  
 Southeast Association for Special Parks and Recreation  
 Southern Kane County Training Association  
 Southwest Central Dispatch  
 Stillman Fire Protection District  
 Tri-State Fire Protection District  
 Warrenville Fire Protection District  
 Wauconda Fire Protection District  
 West Suburban Consolidated Dispatch Center  
 West Suburban Special Recreation Association  
 Western DuPage Special Recreation Association  
 Zion Township

L&A services over 110 Firefighters' Pension Funds for monthly accounting/administration services  
 L&A services over 110 Police Pension Funds for monthly accounting/administration services

\* Asterisk indicates government currently holding the GFOA Certificate of Achievement.

# APPENDICES



**Plainfield**  
PUBLIC LIBRARY DISTRICT

Lauterbach and Amen, LLP

Certified Public Accountants  
27W457 Warrenville Road  
Warrenville, Illinois 60555-3902  
[www.lauterbachamen.com](http://www.lauterbachamen.com)

Thomas G. Wieland  
David A. Grotkin  
Joel A. Joyce  
Brian J. Mechenich



Carrie A. Gindt  
Patrick G. Hoffert  
Jason J. Wrasse

## System Review Report

July 8, 2015

To the Partners of Lauterbach & Amen, LLP  
and the Illinois CPA Society Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP (the firm) in effect for the year ended March 31, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under Government Auditing Standards.

In our opinion, the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP in effect for the year ended March 31, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Lauterbach & Amen, LLP has received a peer review rating of *pass*.

A handwritten signature in black ink that reads 'Reilly, Penner &amp; Benton LLP'. The signature is written in a cursive, flowing style.

Reilly, Penner & Benton LLP

Reilly, Penner & Benton LLP  
1233 N. Mayfair Road Suite #302 • Milwaukee, WI 53226-3255 • 414-271-7800



**Plainfield Public Library District  
Proposal for Professional Services  
For the Fiscal Year Ended  
June 30, 2016**

**As Proposed By:**

**Tighe, Kress & Orr, PC  
2001 Larkin Avenue, Ste 202  
Elgin, IL 60123**

**Contact: Cynthis M. Hitzemann | (847) 695-2700 | [Cynthia.Hitzemann@tkocpa.com](mailto:Cynthia.Hitzemann@tkocpa.com)**

**Not-For-Profit ▲ Governmental ▲ Audit ▲ Tax ▲ Consulting**

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May 23, 2016

Plainfield Public Library District  
c/o Julie Milavec, Library Director  
15025 S. Illinois Street  
Plainfield, IL 60544

Dear Julie Milavec:

Enclosed is our proposal for professional services for the Plainfield Public Library District. We will perform a financial statements audit for the year ending June 30, 2016.

Tighe, Kress & Orr, PC appreciates the opportunity to be considered in your selection process. We believe that our firm offers the following advantages to you:

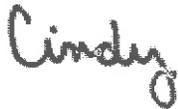
- A public accounting firm with an exclusive auditing focus in not-for-profit and governmental entities.
- A service oriented firm that prides itself in responsiveness to clients and its ability to meet deadlines.
- A full service accounting firm capable of providing quality services in auditing, tax consulting and compliance, and accounting.

In the following pages, we elaborate on information pertinent to your engagement. We extend an invitation to meet with the Plainfield Public Library District participants involved in the selection process. This will afford you further opportunity to ask any questions you may have.

If you require additional information, please feel free to contact me. We look forward to the opportunity of providing you with exceptional service.

The undersigned is entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the District.

Very Truly Yours,



Cynthia M. Hitzemann, CPA, CVA  
Principal  
Tighe, Kress & Orr, PC

## Firm Profile

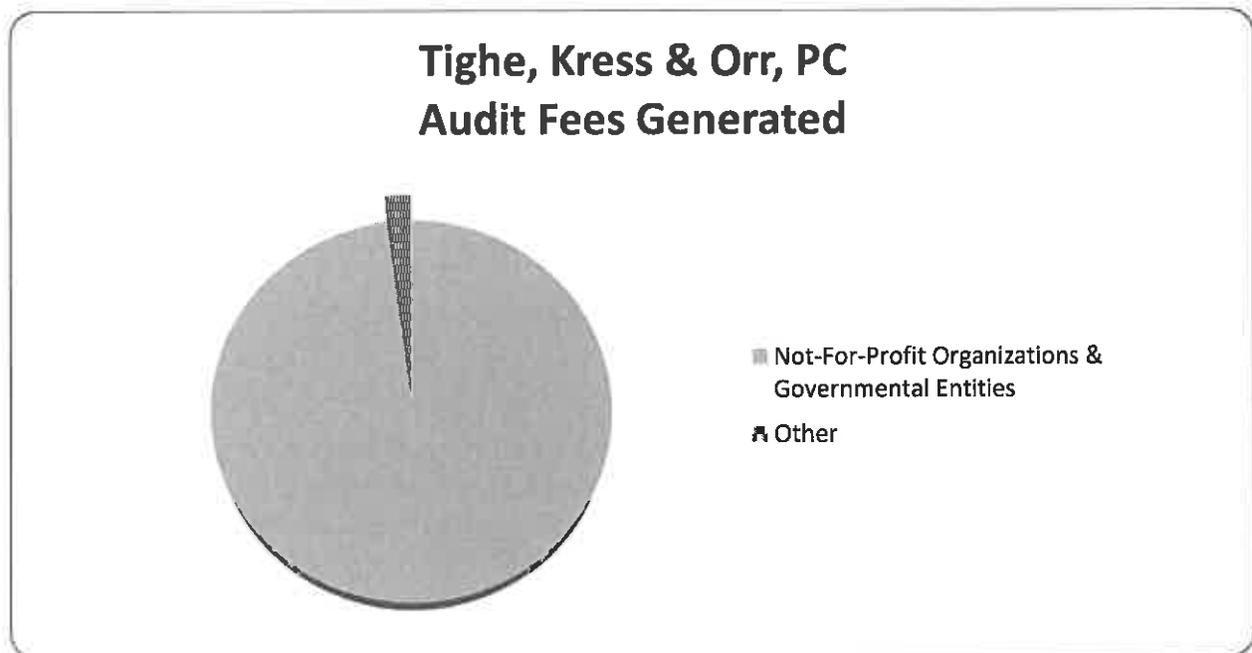
Tighe, Kress & Orr, PC, is a full-service public accounting firm located in Elgin, Illinois serving small and middle-market businesses. The firm has evolved over the years into its current state of four principals and a professional staff of more than twenty-two. The firm's success is based on our ability to build specific niches around traditional services.

Tighe, Kress & Orr, PC team members are dedicated to proactively helping our clients achieve financial success through a caring partnership. We are committed to providing top quality, personalized services across a wide range of industries and markets.

In the business community, Tighe, Kress & Orr, PC, has a reputation for competence, integrity, and quality of performance. Our approach of always putting the client first has enabled the firm and our clients, to enjoy long and successful business relationships.

### Not-For-Profit and Governmental Specialization

Tighe, Kress & Orr, PC is a licensed independent public accounting firm made up of dedicated professionals with unique accounting backgrounds. Our people are rich in governmental and not-for-profit expertise. Our established auditing practice focuses on serving governmental and not-for-profit organizations. We have several governmental clients similar in scope and purpose to your District and perform several audits in compliance with OMB Circular A-133. Approximately 97% of our audit fees are derived from serving not-for-profit and governmental entities.



## **Firm Profile**

---

### **License to Practice in Illinois**

Tighe, Kress and Orr is a licensed Professional Service Corporation in the state of Illinois (license #060.009624). All of the partners and managers within the firm are registered and licensed Certified Public Accountants (CPAs) in Illinois. In addition, all of the professional staff assigned to the engagement are full-time staff and are either registered Certified Public Accountants or are in the process of completing the exam.

### **Statement of Independence**

Tighe, Kress, & Orr has evaluated its independence from the Plainfield Public Library District in accordance with generally accepted auditing standards, the Governmental Auditing Standards, published by the U.S. Government Accountability Office, and the AICPA Code of Professional Conduct. Based upon our evaluation, Tighe, Kress & Orr, PC is free of any personal and external impairment with respect to the Plainfield Public Library District and is independent with respect to any non-attest services provided to the Plainfield Public Library District, both in fact and in appearance to any knowledgeable third party.

### **Continuing Professional Education**

In an effort to continually maintain the professional competence of our firm; our professional staff completes a minimum of 120 hours of continuing professional education for each 3 year period. All Certified Public Accountants in our firm also get at least the minimum number of hours for yellow book classes each year. Our staff has focused on keeping current with the OMB Circular A-133 requirements for audits of agencies with government funds. Such courses include study programs and seminars in areas such as auditing, taxation, advisory services, ethics and communication. Although a number of general courses may be chosen, we elect to complete formal educational programs that assist in developing our expertise in the not-for-profit and governmental sectors.

This enables us to provide the following benefits to the Plainfield Public Library District:

Our professional staff is heavily trained in the governmental accounting area. This will assist us in recognizing internal control and policy deficiencies, and allow us to work with you to develop the appropriate resolutions. Furthermore, any reporting issues confronting the Plainfield Public Library District can be readily recognized.

Because of similarities among governmental entities, we are able to perform professional services in the most expedient manner possible, since we serve many clients similar in nature to your District.

As we concentrate on serving the governmental sector, we are able to make suggestions for your accounting and financial operation which are based on our experience with other governmental clients. We offer a reservoir of expertise in this area.

## What Differentiates Tighe, Kress & Orr, PC from its Competition?

### **Early Delivery of Reports**

Our audit process is designed with an emphasis on planning and delivering timely draft financial statements. We generally issue final financial statements no more than 10 working days after the draft is approved.

### **Senior Level Involvement**

Senior level involvement at every stage of the audit is critical to ensure we are in a position to be more than just auditors. Senior level professionals are also responsible for properly managing other services and communication with management.

### **Competitive Fees**

Tighe, Kress & Orr, PC is able to keep our fees competitive by designing operational efficiencies into our service models. We emphasize planning on all of our engagements and tailor our approach to focus on significant areas. We also utilize technology wherever possible to perform the mechanics of analyzing your financial information. These efficient processes allow us to keep our fees competitive without sacrificing quality or level of service.

### **Exceptional Training Standards**

Tighe, Kress & Orr, PC is committed to the continuous growth and development of its professionals. We provide our professionals with targeted continuing professional education each year. This training, related to specific business topics, assists our professionals in understanding business needs and in delivering profit-enhancing contributions.

### **Other Available Services**

Additional services requested will be billed at the firm's standard billing rates for persons performing the services requested. Prior to commencing requested additional services, we would be pleased to provide an estimate of the cost.

An overview of various services we offer to our clients are grouped into the following categories:

- Accounting
- Auditing
- Tax services
- Tax Consulting and Location Selection Advisory Analysis
- General Business Consulting
- Profit Sharing Plan Consulting and Audits
- Police and Fire Pension Fund Accounting and Financial Reporting Services
- Business Valuation Services

## Community Involvement

---

At Tighe, Kress and Orr PC we understand the importance of giving back to the community we serve. Below are a few of the ways we have helped give back:

### Annual Programs

For the past several years we have participated in Teaming Up for Taxes fundraiser supporting the Boys & Girls Club of Dundee Township. In the program \$1 is donated back for every tax return prepared during the year. Tighe, Kress & Orr PC was the first accounting firm signed up for the program. We are pleased to be supporting such an impactful organization such as the Boys & Girls Club.

### Annual Events

We are proud to have been donors and attendees of the following annual events over the past several years:

Rieke Office Interiors/Easter Seals DuPage & Fox Valley Region: Chair V-Ball for Charity

Renz Addiction Counseling Center: Epicurean Delight

Centro de Informacion: Annual Gala

Easter Seals DuPage & Fox Valley Region Annual Luncheon and Fashion Show

Phil's Friends: Annual Celebration of Hope Fundraiser

Friend of the Foundation – McHenry Country College: Golf Invitational

PADS of Elgin: Winter Harvest for the Homeless

CASA Kane County: Annual Event

Brett Armin Sarcoma Foundation

Muscular Dystrophy Association

Ronald McDonald House – Central DuPage Hospital

Various Chamber Functions and Events

Various Veterans Events

### Staff Involvement

Several staff members serve or have served on area non-profit or religious boards and regularly donate time to the community. Some organizations they are involved with include: Habitat for Humanity – Carpentersville, Cub Scouts of America, Living Forward Foundation, Feed My Starving Children and Elgin Fox Trot.

## Scope of Proposed Services

---

We are proposing to provide the following services to the District as specified in the RFP:

- A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
- We will issue an “in relation to” opinion on the District’s combined and individual fund statements and schedules;
- Perform limited procedures on management’s discussion and analysis, and required supplementary information;
- Complete and transmit the Annual Financial Report with the Comptroller of the State of Illinois;
- If required, preparation of a management letter for Plainfield Public Library District, communicating any material weakness and significant deficiencies found during the audit and our recommendations for improvement; and
- Reporting to the Board of Directors in accordance with Statement on Auditing Standards (SAS) No. 114, Communications with those charged with Governance.

## Key Personnel Qualifications

---

### **Background**

Tighe, Kress & Orr, PC has focused on assembling a team that understands the nature of your District. Cynthia Hitzemann and Wade Arthur will form the cornerstone of your engagement team. They will be responsible for the implementation of our audit approach and will assess your needs and expectations. All members of the engagement team have an outstanding record of client service with the companies they serve. A brief description of each engagement member is provided as follows:

#### **Cynthia Hitzemann, CPA, CVA**

##### **Principal**

##### *Professional History*

As the engagement principal, Cynthia will be responsible for the overall management of the audit. She will act as the principal in-charge of the audit and as point of contact for all negotiations with Plainfield Public Library District. Cindy is a graduate of Aurora University with a Bachelor's of Science Degree in Accounting. Cindy has ten years of professional auditing experience, assisting over sixty governmental and not-for-profit clients with auditing services, as well as reviewing and supervising audits, and other consulting engagements. She has experience with preparation of reports for submission of Government Finance Officers Association's (GFOA) Certificate of Achievement Program and Association of School Business Officials International's Program. The majority of her experience is in planning, executing and reporting on financial, operational and compliance audits. Cindy is responsible for monitoring and performing various auditing functions, initial review of financial statements and overall management of the engagement. Her areas of specialty include not-for-profits and governmental entities, and working with middle market and small companies in the private sector. Cindy is a licensed Certified Public Accountant in the State of Illinois. She also has met the certified professional education hours required by GAO's Yellow Book, Government Auditing Standards. Cindy is a member of the American Institute of Certified Public Accountants, Illinois CPA Society, National Association of Certified Valuators and Analysts, Government Finance Officers Association (GFOA) and serves on GFOA's Special Review Committee. She is also the Board President for a local non-profit organization.

#### **Robert Tighe, CPA, MST, CVA**

##### **Principal**

##### *Professional History*

Bob began his professional public accounting career at Arthur Andersen and then went to RSM McGladrey prior to acquiring the public accounting practice formerly known as Michael C. Walsh & Associates in 2007. Bob has over ten years of governmental and non-for-profit audit experience and currently oversees thirty governmental/non-for-profit audits annually. He has taught the MBA Financial Accounting course at Concordia University Chicago and has taught taxation for the MSA program at Dominican University. Bob has also spent many years on the Illinois CPA Societies Governmental Report Review Board. Bob is a licensed Certified Public Accountant in the State of Illinois and a Certified Valuation Analyst.

## **Key Personnel Qualifications**

---

### **Keith Orr, CPA, MST**

#### **Principal**

##### *Professional History*

Keith began his professional public accounting career at American Express Tax and Business Services and a Fortune 500 business in the Chicago-land area prior to acquiring the public accounting practice formerly known as Michael C. Walsh & Associates in 2007. Since the acquisition, Keith has been responsible for the rapid growth of Tighe, Kress and Orr making it the fastest growing public accounting firm in the Fox Valley area and creating a specialization in the governmental and not-for-profit audit areas. He has many years of governmental and not-for-profit audit experience and currently is the principle in-charge of over thirty governmental and not-for-profit audits annually. Keith assists with fundraising for the Boys and Girls Club and is on the advisory board to help set the accounting curriculum for Elgin Community College. Keith is a licensed Certified Public Accountant in the State of Illinois.

### **Wade Arthur**

#### **Senior Accountant**

##### *Professional History*

As a Senior Accountant, Wade is responsible for execution of the audit programs and the supervision of engagement staff. Wade has five years of experience auditing governmental entities while serving as the in-charge for numerous governmental audits. He has experience with preparation of reports for submission of Government Finance Officers Association's (GFOA) Certificate of Achievement Program and Association of School Business Officials International's Program. Wade has met and exceeded all Continued Professional Education hours associated with Government Auditing Standards set by the AICPA. He is a graduate of Concordia University-Chicago with a Bachelor's of Science Degree in Accounting. Wade is currently in the process of obtaining his CPA.

### **Elizabeth G. Hladik, MAFM, MBA**

#### **Senior Accountant**

##### *Professional History*

As a Senior Accountant, Beth is responsible for planning, leading, and supervising audits. Beth has five years experience auditing governmental entities. She also has extensive experience auditing not-for-profit entities that receive federal funding and are required to undergo a Single Audit or OMB Circular A-133 Audit. Beth has met and exceeded all Continued Professional Education hours associated with Government Auditing Standards set by the AICPA. She is a graduate of National Louis University with a Bachelor of Science and holds an MAFM and MBA from Keller Graduate School of Management. Beth is a member of the American Institute of Certified Public Accountants.

## **Key Personnel Qualifications**

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### **Joseph Baker Senior Accountant**

#### *Professional History*

As a Senior Accountant, Joe is responsible for planning, leading, and supervising audits. He has two years experience in public accounting which includes auditing governmental entities and not-for-profit entities that receive federal funding and are required to undergo a Single Audit or OMB Circular A-133 Audit. In addition to auditing, Joe has experience planning, leading, and supervising reviews for local, small to mid-size, nonpublic companies. He has met and exceeded all Continued Professional Education hours associated with Government Auditing Standards set by the AICPA. Joe is a graduate of Judson University with a Bachelor of Arts Degree in Accounting. Joe is currently in the process of obtaining is CPA.

#### **Additional Professional Staff**

Other professional staff assigned to the engagement will be full-time employees of the Tighe, Kress and Orr and have a minimum of one to three years of auditing experience. In addition, all professional staff assigned to government engagements meet and typically exceed the CPE requirements contained in the U.S. Government Accountability Office, Government Auditing Standards. Moreover, our government staff possesses a specific knowledge of local government accounting and reporting requirements and their application for Illinois governments. This is achieved by attending at least forty hours per year of a combination of external courses sponsored by the AICPA, ICPAS, GFOA and IGFOA as well as internal courses. This enables Tighe, Kress and Orr to staff our governmental engagements with qualified professionals in the industry, providing valuable services to our governmental clients during the audit and throughout the year.

## **Audit Process**

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Tighe, Kress & Orr, PC's overall approach to the audit of the financial statements of the Plainfield Public Library District will consist of three phases: planning, fieldwork and wrap-up.

### **Planning Phase**

Within two weeks prior to fieldwork, an audit manager will meet with management and staff of the District to obtain an understanding of the design and implementation of internal control. Our audit approach is top down; examining matters and planning at the agency-wide level before proceeding to detailed planning. The audit planning process begins with an understanding of current agency operations. Our staff will obtain an understanding of the design and implementation of internal controls through inquiries and observation of the agency's staff and management, in order to assess audit risks and other factors which may impact all or most of the audited District. We then identify internal controls, including key performance indicators used by management, to determine whether processes meet their financial reporting objectives, and the operating and compliance objectives that are relevant to the accuracy of the financial statements.

The audit team will also obtain an understanding of the applicable laws and regulations by inspection of the District's legal agreements and publications set by our professional standards. We will review all minutes from the meetings of the Board of Commissioners, review any debt agreements entered into during the year and analyze any other unique transactions entered into by the District and perform our fraud interviews in accordance with Statement of Auditing Standards (SAS) No. 99. The inspection will determine whether additional tests will need to be performed. At the conclusion of the planning phase, we will present a list of items required to be prepared by the District's staff and arrange timing of fieldwork.

### **Fieldwork Phase**

Using our increased knowledge of your District obtained during the planning phase, with an increased focus on your District's risks, we use analytical and data analysis procedures to provide audit evidence from which we gain significant audit assurance or identify areas requiring further investigation. We will then prepare the draft of the management report. Upon completion of the audit, the audit team will meet with relevant management and applicable department supervisors will be advised of audit results.

### **Wrap-Up Phase**

As needed, meetings will be scheduled with all appropriate team members to discuss the audit report and management recommendations. We will also solicit comments from the Plainfield Public Library District staff to improve the audit process. This phase will begin after fieldwork concludes, and will be scheduled at the District's convenience. Drafts of the audit report and recommendations to management will be available for review at a mutually agreeable date.

## Audit Process

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### **Staffing**

Our audit team typically consists of three types of individuals; principal, a senior accountant and a staff accountant that will perform the fieldwork. We would expect our team to be at your facilities performing planning and fieldwork for a time frame not to exceed one week.

Our team uses networked computers in the field and professional software to assist with sample size, sample selection, and analytical procedures.

We believe in giving our clients continuity with our staff by providing the same lead auditor for at least 3 years, unless a change is requested. While we cannot guarantee this, we strive to provide our clients with familiarity with the staff on their audit. We feel this provides your Library the best service over time.

Tighe, Kress & Orr, P.C. has averaged 5% turnover ratio in staff level professionals in the past 3 years.

There have been no complaints leveled against any individuals by the state board of accountancy or other regulatory authority.

### **Timeframe**

Planning of Interim testing	Early August
Meet with Administration team to discuss the audit plan	Early August
Receive a list of client-provided documents and requests	Early August
Begin fieldwork (Approximately 1 week)	End of August
Financial Statement draft for management review	End of September
Presentation of draft audit report and comments to the District's Administration team and Board of Trustees	Early October
Issue the final audit report	End of October

## Our Commitment to You

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### **Continuous Communication**

Our communication with one another is vital to the success of our partnership. As the Plainfield Public Library District changes, and as the accounting profession undergoes policy and procedural transitions, we strive to communicate issues to management and staff that would impact District decisions.

As transactions and discussions develop that merit attention, Tighe, Kress & Orr, PC encourages involving us so we can assist the District in making the best decisions from the accounting perspective, and for future projection planning.

Communication is the primary impact that will contribute greatly to your District and to our relationship. We welcome phone calls at any time, and should we not be available immediately, we guarantee your calls will be returned within a short duration of time. While some issues are not as pressing as others, or perhaps you prefer to have a response back in writing, we also encourage you to use e-mail for lines of clear communication.

### Contact Information

Tighe, Kress & Orr, PC	Cynthia Hitzemann, Principal
2001 Larkin Ave, Suite 202	Direct Phone: 224-359-0304
Elgin, IL 60123	cynthia.hitzemann@tkocpa.com
Phone: 847-695-2700	
Fax: 847-695-2748	
Web site: www.tkocpa.com	

### **Personalized Service**

We take the time to learn our clients' goals in order to provide services that match their needs and exceed their expectations. We do this at no cost. We pride ourselves in serving our clients in a timely, understandable, and professional manner.

### **Trusted Relationship**

Our work is based on a foundation of values that calls for serving our clients the way they want to be served. We work within this value system to develop strong trust relationships. We want our clients to understand they have a partner in their auditor.

### **Quality Work**

In the business community, we have a reputation for competence, integrity, and quality performance. This reputation has been validated by an independent quality review of our accounting and auditing practices, which determined that our firm complies with stringent quality control standards set by the American Institute of Certified Public Accountants.

### **Professionalism**

Tighe, Kress & Orr, PC is a member of the American Institute of Certified Public Accountants and the Illinois CPA Society. Our principals and staff believe in establishing strong partnering relationships with our clients. We work with you in an energetic, professional engagement designed to meet the District's goals.

## Proposed Investment

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### **Service Guarantee**

Our work is guaranteed to the complete satisfaction of our clients. If you are not completely satisfied with the services performed by Tighe, Kress & Orr, PC, we will work with you to correct the situation. While it is always difficult to estimate fees, in the event our proposed investment estimates are not within your expectations or comparable to other proposals, we would be pleased to discuss this with you further.

### **Responsibility**

At the outset of your engagement, Tighe, Kress & Orr, PC will establish a mutual understanding of the responsibilities of the engagement team and those serving as the Plainfield Public Library District's management. These responsibilities will be communicated to you through an engagement letter upon our appointment.

### **Professional Courtesy**

Our policy is not to charge for the occasional questions or research issues that arise during the year. If, in our judgment, an issue exceeds this level of service, we will contact you regarding any charges before work is performed. We view the transition-related costs of the first-year audits to be one element in our investment in this relationship, adding value to our partnership.

### **Service Fees**

Our fees for additional services are generally based on the following representative rates per hour:

Principal	\$250-\$275
Manager	\$200-\$250
Senior	\$150-\$190
Staff	\$100-\$125
Clerical	\$75-\$125

Our fees for services are generally based in part on our expectations on the hours incurred, the experience level required of the personnel assigned to provide the services desired, the extent of involvement by more experienced professionals, and our investments in people, technology and infrastructure. However, our fees might also include other factors deemed relevant, such as the complexity of the questions and any time limitations imposed by you or the circumstances.

## **Proposed Investment**

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### **Client Acceptance**

This proposal is being completed in advance of our completion of certain customary engagement acceptance procedures. Our acceptance of your appointment of Tighe, Kress & Orr PC as auditor, is conditioned upon the satisfactory completion of these procedures.

### **Additional Costs**

Should unanticipated situations be encountered, or should you make a request for additional services from us, we will obtain your agreement on an estimate of any additional charges before we incur this time. Typical out-of-pocket expenses, such as travel and hotel, will be charged as incurred.

### **Assumptions**

Our proposal assumes the District's accounting and other personnel are available to prepare the requested schedules, pull and reproduce documents, and type the requested letters and confirmations as described in the submitted proposal. We also assume the District's books and records are organized and in good order, and adequate assistance will be provided to us. Should you need our assistance to prepare schedules, we will provide that assistance at our standard rates.

### **Scope Changes**

We are committed to maintaining the same level of fees for the scope of the work. Should the scope of work change significantly, we will bill at hourly rates. Scope expansion could include the implementation of new accounting standards, significant systems implementations, and organizational changes.

### **Frequency and Timing of Billings**

We will establish a billing schedule with you and bill amounts as our work progresses. Such bills are due upon receipt. It is our policy to suspend performance of all services if payment due for prior services is not made within 30 days of the billing date.

## References

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Below is list of some of our valued clients to illustrate the types of Organizations that we service. We currently audit 70 not-for-profit and governmental organizations. A contact has been included in the event that you would like to communicate with these Organizations regarding our services:

<u>Organization</u>	<u>Contact</u>
Gail Borden Public Library	Sara Johnson - (847) 742-2411
Ella Johnson Memorial Library	Emily Klonicki- (847) 683-4490
Hanover Township	James Barr - (630) 837-0301
Elgin Township	Annette Miller - (847) 741-2045
Township of Dundee	Sue Harney - (847) 428-8092
Fox River and Countryside Fire District	Greg Benson - (630) 584-3473
Downtown St. Charles Partnership	Lynne Schwartz - (630) 443-3962
Boys and Girls Club of Elgin	Justin Luppino - (847) 436-2401
Community Crisis Center (A-133)	Gretchen Vapnar - (847) 742-4088
United Way of Central Kane County	Paula Yensen - (630) 377-1930
Boys and Girls Club of Dundee Township	Curt McReynolds - (847) 551-4309

## Fee Estimate

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Our fee for the audit work and access to periodic technical advice for the fiscal year as presented below will not exceed the following:

<u>Audit Fees</u>	
June 30, 2016	\$7,800
June 30, 2017	\$8,000
June 30, 2018	\$8,200
June 30, 2019	\$8,400
June 30, 2020	\$8,600

Tighe, Kress & Orr, P.C is confident that we will provide exceptional service for the ongoing needs of your District; however, we understand that unforeseen circumstances can arise. We feel it is our responsibility to carefully view the conditions of each audit engagement in order to provide you with a fair and realistic estimate. If you decide to accept our proposal, we will send you an engagement letter for your review to finalize the process.

## Appendix A

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The five largest clients Tighe, Kress & Orr has lost in the past three years follow:

- Celtic Enviromental – Review Rotation
- Somercor 504 – Audit Rotation
- Prairie Valley Family YMCA – Merger with another YMCA
- Helukabel USA – Audit Rotation
- Crown Polymers – Ceased operations

Bid Proposal for the Audit of the Plainfield Public Library District

Brian Zabel & Associates, PC

Brian Zabel, CPA, JD  
1040 West Route 6, Morris, IL 60450  
(815) 941-9833

June 1, 2016

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1040 West Route 6 • Morris, IL 60450

Phone: (815) 941-9833

Fax: (815) 941-9835

June 1, 2016

Members of the Board of Trustees  
Plainfield Public Library District  
Plainfield, IL 60544

Dear Members of the Board of Trustees:

Brian Zabel & Associates, PC is pleased to submit the following bid proposal for the audit of the Plainfield Public Library District. We understand the services we are to provide for the Plainfield Public Library District for the year ended June 30, 2016. We will audit the financial statements of the Plainfield Public Library District as of and for the year ended June 30, 2016. We would expect to begin our audit when records are available and issue our reports no more than 90 days later.

### **Independence**

Brian Zabel & Associates, PC is independent of the Plainfield Public Library District as defined by generally accepted auditing standards/the U.S. General Accounting Office's Government Auditing Standards.

### **License to Practice in Illinois**

Brian Zabel & Associates, PC and all key professional staff are properly licensed to practice in the State of Illinois.

### **Firm qualifications and experience**

Brian Zabel & Associates, PC realizes the importance of the library district to the community and the challenges of being a governmental entity. We have performed services for numerous library districts in the past and know the hours that are required to perform the audit. Our proposal has been designed to provide quality service for a minimal fee to a quality library district.

Brian Zabel & Associates, PC is a small accounting firm with ten employees. The audit staff is comprised of four individuals, whose qualifications are listed in the subsequent section. All audit work performed on this engagement will be done on site or at the office of Brian Zabel & Associates, PC in Morris, IL. There is no pending litigation against Brian Zabel & Associates, PC.

## **Partner, Supervisory and Staff Qualifications and Experience**

Brian Zabel and Joseph Martin will be the partner and the audit manager assigned to audit the District.

Brian Zabel has been auditing library districts for twenty-one years. He graduated from University of Illinois in 1997 and Northern Illinois University College of Law in 2004. He passed the CPA exam in 1998 and the Illinois Bar exam in 2004.

Joseph Martin has been auditing library districts for the past twelve years. He graduated from Northern Illinois University in 2004. He received his masters in taxation from Northern Illinois University in 2005 and passed the CPA exam in 2008.

Dustin Powell has been auditing library districts for the past seven years. He graduated from Northwestern Oklahoma State University in 2009.

Meredith Wren has been auditing library districts for the past four years. She graduated from The University of St. Francis in 2013.

There has been no staff turnover in the last three years.

## **Similar Engagements with Other Library Districts**

Other audits of Library Districts that Brian Zabel & Associates, PC have audited in the past include:

- Coal City PLD
- Morris Area PLD
- Seneca PLD
- Shorewood Troy PLD
- Others available upon request

## **Specific Audit Approach**

Brian Zabel & Associates, PC's approach to auditing is to provide reliability. Our approach is design an audit based on client's needs. Our key areas focus on economic risks and internal controls. Brian Zabel & Associates, PC has a firm commitment to provide reliability along with assistance with accounting needs. We are always available to attend meetings upon request.

## Audit Objectives

The objective of our audit is the expression of an opinion as to whether the financial statements are fairly presented, in all material respects, in conformity with the accrual basis of accounting and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the financial statements taken as a whole. Our audit will be conducted in accordance with generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Plainfield Public Library District and other procedures we consider necessary to enable us to express such an opinion. If our opinion on the financial statements is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit, or are unable to express an opinion, we may decline to express an opinion or may not issue a report as a result of this engagement. We will also provide reports (that do not include opinions) on internal control related to the financial statements and compliance with laws, regulations, and the provisions or grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*.

## Management Responsibilities

Management is responsible for establishing and maintaining internal control and for compliance with laws, regulations, contracts, and agreements. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the controls.

The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of the financial statements in accordance with the cash basis of accounting.

Management is responsible for making all financial records and related information available to us. We understand that you will provide us with such information required for our audit and that you are responsible for the accuracy and completeness of that information. We will advise you about appropriate accounting principles and their application and will assist in the preparation of your financial statements, but the responsibility for the financial statements remains with you. That responsibility includes the establishment and maintenance of adequate records and effective internal control over financial reporting, the selection and application of accounting principles, and the safeguarding of assets.

## Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatements, whether caused by error or fraud. Because of the concept of reasonable assurance

and because we will not perform a detailed examination of all transactions, there is a risk that a material misstatement may exist and not be detected by us. In addition, an audit is not designed to detect errors, fraud, or other illegal acts that are immaterial to the financial statements. However, we will inform you of any material errors and any fraud that comes to our attention. We will also inform you of any other illegal acts that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Identifying and ensuring that the Plainfield Public Library District complies with laws, regulations, contracts, and agreements is the responsibility of management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Plainfield Public Library District compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

#### Audit Procedures – Internal Controls

In planning and performing our audits, we will consider the internal control sufficient to plan the audit in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing our opinion on the Plainfield Public Library District's financial statements.

We will obtain an understanding of the design of the relevant controls and whether they have been placed in operation, and we will assess control risk. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. (Tests of controls are required only if control risk is assessed below the maximum level.) Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed.

An audit is not designed to provide assurance on internal control or to identify reportable conditions. However, we will inform the governing body or audit committee of any matters involving internal control and its operation that we consider being reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

## **Working Paper Retention and Access to Working Papers**

Plainfield Public Library District will have access to the working papers generated during the audit for a period of two years after the audit date.

## **Dollar Cost Proposal**

Brian Zabel & Associates, PC will conduct the annual audit and the related State of Illinois Comptroller's reports of the Plainfield Public Library District for the fees listed on the attached schedule.

We will prepare for, conduct and present the audit in conformity with Generally Accepted Auditing Standards by the stated dates within the request for proposal. This price includes all direct and indirect costs associated with the conducting of the audit including attending one meeting per year to present the audit to the District board, and one meeting with District staff. Our fees for these services will be at our standard hourly rates and other out-of-pocket costs (such as report production, typing, postage, etc.), except that we agree that our gross fee for 2016, including expenses, will not exceed \$7,600. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Additional fees will be assessed for requests for services rendered outside the scope of this engagement.

If Plainfield Public Library District requests the auditor to render additional services, such additional work shall be performed only if set forth in an addendum to the contract between Plainfield Public Library District and Brian Zabel & Associates, PC

On behalf of Brian Zabel & Associates, P.C., we would like to thank you for the opportunity to bid. If there are any questions on this proposal, please contact us. We look forward to your decision.

Very truly yours,

A handwritten signature in black ink, appearing to read "Brian Zabel". The signature is written in a cursive style with a large, looped "Z" and "B".

Brian Zabel, CPA, JD  
Brian Zabel & Associates, PC



**PLAINFIELD PUBLIC LIBRARY DISTRICT**  
**PROPOSAL**

Submitted By: O'Neill & Gaspardo, LLC  
Contact Person: Brett Moeller  
(708) 478-2900  
Date: May 31, 2016

# **PLAINFIELD PUBLIC LIBRARY DISTRICT** **PROPOSAL**

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**PLAINFIELD PUBLIC LIBRARY DISTRICT**  
**PROPOSAL**

**LETTER OF TRANSMITTAL**

Our firm has completed hundreds of governmental audits since we began doing audits over 40 years ago. This experience guarantees our understanding of the work to be done. The audit will be performed in accordance with U.S. Generally Accepted Auditing Standards.

The accounting firm of O'Neill & Gaspardo, LLC is independent of the Plainfield Public Library District and its employees as defined by generally accepted auditing standards.

# PLAINFIELD PUBLIC LIBRARY DISTRICT PROPOSAL

## FIRM QUALIFICATIONS

O'Neill & Gaspardo is a firm of twenty-four employees including twelve C.P.A.'s. We presently have thirteen employees with experience in governmental audits. We have operated in the Chicago area since October 1969. During this time we have gained a great deal of experience and a fine reputation for serving various governmental units. All professional staff work from our office in Mokena, Illinois, and we have a second office in Oakbrook Terrace, Illinois.

In August of 2014 our firm successfully completed the ninth independent quality review of our accounting and auditing practices. The review was conducted by a team of CPA's appointed by the Illinois CPA Society. After thorough study of our procedures and work practices, the reviewers concluded that our firm complies with the stringent quality control standards established by the American Institute of Certified Public Accountants.

The following is a partial list of governmental organizations O'Neill & Gaspardo has provided audit services for:

	<b>Years of Service</b>	<b>Contact Name</b>	<b>Phone</b>
University Park Public Library	18	Tracy Ducksworth	708-534-2580
Worth Public Library District	16	Carol Hall	708-448-2855
Matteson Public Library	16	Kathy Berggren	708-748-4431
Glenwood-Lynwood Public Library District	20	Kathy Parker	708-758-0090
William Leonard Public Library District	17	Priscilla Coatney	708-597-2760
East Hazel Crest Library	8	Linda Daniels	708-798-0213
Crete Park District	11	Pat Polzin	708-672-6969
Yellowhead Township	4	Joe Fetcho	815-465-6308
South Cook Cty. Abatement District	21	Doug Wright	708-333-4120
York Center Fire Protection	9	Tom Bauer	630-894-9111

# **PLAINFIELD PUBLIC LIBRARY DISTRICT** **PROPOSAL**

## **QUALIFICATIONS OF KEY PERSONNEL**

Partner: Brian L. Gaspardo, C.P.A., M.B.A., Eighteen years governmental auditing at O'Neill & Gaspardo and four years at "Big Four" accounting firm. Bachelor of Arts from Harvard University and Masters in Business Administration from University of Chicago. He is registered as a Certified Public Accountant in the State of Illinois.

Manager: Brett L. Moeller, C.P.A., Twenty-one years governmental auditing at O'Neill & Gaspardo. Bachelor of Science from Governor's State University. He is registered as a Certified Public Accountant in the State of Illinois.

Each of the above has had multiple years of experience working on the clients previously listed. O'Neill & Gaspardo also has eleven other staff members with multiple years of experience in governmental auditing.

O'Neill & Gaspardo is a local firm which specializes in giving quality service to governmental organizations. Our background and long experience can assure you of a quality professional service. Our large and experienced staff also provides the resources, expertise and responsiveness to assist with any challenges you may experience throughout the year.

# **PLAINFIELD PUBLIC LIBRARY DISTRICT** **PROPOSAL**

## **AUDIT APPROACH**

Our audit will be conducted in accordance with U.S. Generally Accepted Auditing Standards and will include tests of your accounting records and other procedures we consider necessary to enable us to express an opinion. Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of revenue and certain other assets and liabilities by correspondence with selected funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement. Our audit will include obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing, and extent of audit procedures to be performed.

## **FEE SCHEDULE**

Our estimated audit fees are based on the Library's books and records being well organized, accurate and available to audit by October 1<sup>st</sup> of each year. If the records are ready to audit by October 1<sup>st</sup>, then the audit fee will not exceed \$12,000 for the year ended June 30, 2016. If you prefer a three year engagement the fees will be \$11,000, \$11,400 and \$11,800 for the years ended June 30, 2016, 2017 and 2018, respectively. If the records are not complete and ready to audit until after October 1st in any year, then the audit fees will be based on hours incurred and our standard hourly rates.

Non-audit services performed will be billed based on time at our standard rates. Non-audit services include, but are not limited, to the following:

- Assistance in drafting and editing Management's Discussion and Analysis.
- Preparing depreciation schedules.
- Preparing State of Illinois Comptroller Annual Financial Report.



June 2, 2016

Ms. Julie M. Milavec, Library Director  
Plainfield Public Library District  
15025 South Illinois Street  
Plainfield, Illinois 60544

Dear Ms. Milavec,

We are pleased to confirm our understanding of the services we are to provide Plainfield Public Library District for the year ended June 30, 2016.

INDEPENDENCE AND LICENSE TO PRACTICE IN ILLINOIS

Knutte & Associates, P.C. is independent of Plainfield Public Library District, is licensed to practice in Illinois, and is a member of the American Institute of Certified Public Accountants.

All work to be performed on the audit will be done at Plainfield Public Library District, and at 7900 S. Cass Avenue, Darien, Illinois. All resources available to complete the report after the fieldwork is completed will be utilized.

SCOPE OF SERVICE

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Plainfield Public Library District as of and for the year ended June 30, 2016. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Plainfield Public Library District's basic financial statements. Such information, although not a part of the basic financial statement 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. As part of our engagement, we will apply certain limited procedures to Plainfield Public Library District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. IMRF Pension Disclosures

We have also been engaged to report on supplementary information other than RSI that accompanies Plainfield Public Library District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statement as a whole.

1. Combining schedules for non-major funds.
2. Individual schedules of revenues, expenditures and changes in fund balance for non-major funds.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

1. Information of a statistical nature.
2. Additional schedules supplied by the entity for presentation.

#### AUDIT OBJECTIVE

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to above when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Plainfield Public Library District's financial statements. Our report will be addressed to management and those charged with governance. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

### UDIT PROCEDURES--GENERAL

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

In the event we are requested or authorized by you or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for you, you will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

### AUDIT PROCEDURES---INTERNAL CONTROL

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

### AUDIT PROCEDURES--COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Plainfield Public Library District's compliance with the provisions of applicable laws, regulations, contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Otherwise, our work is prepared as a result of this engagement of Knutte & Associates by you and the information contained and any opinions expressed therein are solely for your internal use. Other than as stated in this paragraph, Knutte & Associates is not aware that this work is intended to benefit or influence any other party. The agreement can be altered only by an additional written agreement by both you and Knutte & Associates.

### OTHER SERVICES

We will also prepare the financial statements of Plainfield Public Library District in conformity with U.S. generally accepted accounting principles based on information provided by you.

### MANAGEMENT RESPONSIBILITIES

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### ADMINISTRATION, FEES, AND OTHER

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Mr. David Knutte, CPA is the engagement partner and is responsible for supervising the engagement and signing the report.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

he audit documentation for this engagement is the property of Knutte & Associates and constitutes confidential information. However, subject to applicable laws or regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to governmental agencies or their designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We may notify you of any such request. If requested, access to such audit documentation may be provided under the supervision of Knutte & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties or their designees may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

As a normal part of our examination, we will prepare a letter of recommendation including comments on deficiencies we have observed in internal controls and possible ways to improve the efficiency of your operations. It is also our practice to discuss our comments on such matters with the appropriate level of management before issuance. Additionally, it is our policy to be available to you whenever we may be of assistance. We do not charge for phone calls, and encourage them.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We are sensitive to your responsibility for control of costs and we will cooperate to minimize fees, while maintaining quality professional services. Our fees are based on the amount of time required at various levels of responsibility including actual out-of-pocket expenses (travel, typing, telephone, etc.). Our fees for preparation of the audit and Annual Financial Report (AFR) for the year ended June 30, 2016, will be \$8,000. If however, you choose to retain our services for a three-year period, our fees for the preparation of the audits and the AFR's for the years ended June 30, 2016, June 30, 2017 and June 30, 2018 will be \$7,750, \$8,000 and \$8,250, respectively. If however, you choose to retain our services for a five-year period, our fees for the preparation of the audits and the AFR's for the years ended June 30, 2016, June 30, 2017, June 30, 2018, June 30, 2019 and June 30, 2020 will be \$7,500, \$7,750, \$8,000, \$8,250 and \$8,500, respectively. Our invoices are payable in 30 days. These fees are all-inclusive, and there will not be any additional billings for travel, meals, lodging, etc.

## RISK ISSUES

Because of the importance of oral and written representations to an effective engagement, Plainfield Public Library District releases Knutte & Associates and its current, former or future partners, principals, employees and personnel from any and all claims, liabilities, costs and expenses attributable to a misrepresentation by Plainfield Public Library District management. Further, Knutte & Associates and its current, former or future partners, principals, employees and personnel shall not be liable to Plainfield Public Library District, whether a claim be in tort, contract or otherwise, including Knutte & Associates' own negligence, for any amount in excess of the total professional fees paid by Plainfield Public Library District under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Knutte & Associates relating to such services. In addition, in no event shall Knutte & Associates and its current, former or future partners, principals, employees and personnel be liable for any consequential, indirect, lost profits, punitive or similar damages relating to Knutte & Associates' services provided under this engagement letter.

In addition, Plainfield Public Library District agrees to indemnify, defend, and hold harmless Knutte & Associates and its current, former or future partners, principals, employees and personnel from any and all claims, liabilities, costs and expenses, including attorneys fees, relating to Knutte & Associates' services under this engagement letter arising from or relating to Plainfield Public Library District's misrepresentations or false or incomplete information provided to us during the engagement, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Knutte & Associates relating to such services.

In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, Plainfield Public Library District and Knutte & Associates agree not to demand a trial by jury in any action, proceeding or counterclaim arising out of or relating to our services and fees for this engagement. Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

No action, regardless of form, arising out of the services under this agreement may be brought by either party more than two years after the act, event or service that is the subject of such action, without any delay in the running of this period based on the time of discovery of the claim.

As part of our compliance with guidelines set forth by the American Institute of Certified Public Accountants, enclosed is a copy of our most recent peer review. This is a program dedicated to ensuring that participating firms have quality control systems in place over their accounting and auditing practices. We were pleased to receive an unqualified opinion, and believe it reflects our commitment to perform quality work. Knutte & Associates is a member in good standing with both the American Institute of Certified Public Accountants and the Illinois Association of Certified Public Accountants. Knutte & Associates is independent of Plainfield Public Library District and meets the continuing professional education and other requirements of the *Governmental Auditing Standards*, the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996. Furthermore, Knutte & Associates does not have a record of substandard audit work, and there has been no disciplinary action taken.

We appreciate the opportunity to be of service to Plainfield Public Library District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

*Knutte & Associates, P.C.*

KNUTTE & ASSOCIATES, P.C.

RESPONSE:

This letter correctly sets forth the understanding of Plainfield Public Library District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

1. \_\_\_\_\_ Preparation of the June 30, 2016 audit and AFR at \$8,000.
2. \_\_\_\_\_ Preparation of the June 30, 2016, June 30, 2017 and June 30, 2018 audits and AFR's at \$7,750, \$8,000 and \$8,250, respectively.
3. \_\_\_\_\_ Preparation of the June 30, 2016, June 30, 2017, June 30, 2018, June 30, 2019 and June 30, 2020 audits and AFR's at \$7,500, \$7,750, \$8,000, \$8,250 and \$8,500, respectively.

*PLAINFIELD PUBLIC LIBRARY DISTRICT*

*PROPOSAL TO SERVE*

*KNUTTE & ASSOCIATES, P.C.*  
7900 S. Cass Avenue, Suite 210  
Darien, Illinois 60561

Contact: Joseph D. Knutte, CPA  
(630) 960-3317  
(630) 960-9960-fax  
June 2, 2016

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June 2, 2016

Ms. Julie M. Milavec, Library Director  
Plainfield Public Library District  
15025 South Illinois Street  
Plainfield, Illinois 60544

Dear Ms. Milavec:

We are pleased to confirm our understanding of the services we are to provide to Plainfield Public Library District for the year ending June 30, 2016.

EXECUTIVE SUMMARY

We have read the request for proposal and understand the nature and scope of services required including: preparation of the annual audits; preparation of a management letter including comments and recommendations (including discussion with appropriate staff prior to issuance); preparation of federal and state information returns; availability throughout the year to provide advice and guidance on financial accounting and reporting issues. We understand and will adhere to the timeframe set forth in the RFP. K&A does not subcontract out any of our work and we make ourselves available throughout the year to field questions and inquiries as they arise.

The following individuals are authorized to make representations for K&A, and are available via phone at (630) 960-3317 or e-mail:

David A. Knutte, CPA - Partner  
Joseph D. Knutte, CPA - Partner  
Michael J. Knutte, CPA - Partner

[davek@knutte.com](mailto:davek@knutte.com)  
[josephk@knutte.com](mailto:josephk@knutte.com)  
[michaelk@knutte.com](mailto:michaelk@knutte.com)

PROFESSIONAL EXPERIENCE

K&A has been working with non-profit entities for twenty years. We have attributed our growth and specialization in this practice niche to our commitment to responsive, personalized service, fair professional fees, and a dedicated staff of exceptional professionals. We are a forty-seven person firm, and our professional staff breakdown is as follows: 1 Managing Partner; 4 Partners-In-Charge; 15 Seniors/Managers; 12 Juniors; 15 Staff Auditors/Accountants or other professionals. Our office is located at 7900 South Cass Avenue, Darien, Illinois. All the proposed professional staff meets the continuing professional education requirements of the General Accountability Office's Government Auditing Standards.

As a leading Chicagoland CPA Firm, specializing in non-profit auditing, we have submitted our work to a publication called PPC's *Nonprofit Financial Statement Illustrations and Trends*. This is a resource for accounting firms across the country to use as a benchmark and guide when preparing non-profit audits.

PROFESSIONAL EXPERIENCE (continued)

We are pleased to note that our reports have been included in this guide in 2006, 2009, 2013 and most recently 2014, where five of our six submitted reports were selected for publication .

In 2007, K&A instituted a “casual for the cause” charity program, Knutte Kontributions. Each Friday associates dress comfortably and make a monetary donation. Due to our extensive travel schedule, time is at a premium, and this program allows us to effectively and purposefully give back. At the end of each quarter, associates nominate a charitable organization, which becomes the Knutte Kontributions recipient. The awarded non-profit receives a \$500 donation.

K&A is a member in good standing with both the American Institute of Certified Public Accountants and the Illinois CPA Society, and meets the continuing professional education and other requirements of the Governmental Auditing Standards and the Single Audit Act of 1984 (as amended in 1996).

K&A and all professional staff assigned to work with Algonquin Area Public Library District, are independent of Algonquin Area Public Library District and are licensed to practice in Illinois. All work to be performed on Algonquin Area Public Library District 's audit will be done at Algonquin Area Public Library District and at 7900 South Cass Avenue, Darien, Illinois.

K&A is a local certified public accounting firm located in the western suburbs since 1973, providing accounting, auditing and tax services on a national level (we are licensed to practice in 45 plus states). K&A has been providing comprehensive audit, accounting, tax, and management advisory services to closely-held businesses, governmental, not-for-profits, and career colleges for more than forty years. K&A is a member of the American Institute of Certified Public Accountants (license #10038472) and the State of Illinois (license #060-005206).

K&A is comprised of three main departments: Tax, Audit, and Accounting. The tax department compliments traditional audit and accounting services with the strongest emphasis placed on tax planning. Our audit department provides a full range of services from audit, review and compilation reports, to specialized compliance auditing. Our accounting department works daily with our clients preparing financial statements, profit and loss statements, as well as troubleshooting and answering questions.

In order to best serve our clients, K&A is organized so that the Firm’s partners and senior staff are available to respond quickly to needs and opportunities that arise. We believe our close working relationships with our clients, coupled with our commitment to total client satisfaction, support our reputation for quality and responsive service.

### TEAM QUALIFICATIONS

Professionals authorized to work with Plainfield Public Library District will include the following staff:

*Dave Knutte, CPA, MST, Partner*  
*Laura Babula, CPA, Manager*  
*Laurie DeFazio, CPA, Manager*  
*Abdullah Khan, MAS, Manager*  
*Cate Moulton, CPA, Manager*

These professionals have managed or supervised many of our governmental audits. Most of the above listed professionals have been with K&A since the inception of their careers, and have a combined 100 years of accounting, tax and audit experience. Furthermore, each year all of our professionals earn a minimum of 12 hours of Continuing Professional Education directly related to non-profit accounting and auditing.

Our internal processes regarding workflow is that each client is assigned a Lead Auditor and is required to turn in a "work in process" report to the Partners. This keeps our audits running smoothly and ensures a timely delivery of the final audit. During the audit (once fieldwork is finished), our audit team is in constant communication with our clients, working through the audit checklist. Our firm's policy is to foster a familiar and growing client relationship by assigning the same audit manager to be the primary client contact and audit leader year to year.

### AUDIT APPROACH

We realize the audit is an inconvenience to your day to day operations and we will work with you and your staff to minimize interruptions and will schedule our work when it is most convenient for you and your staff. Once the books are closed, we will schedule your audit, and will issue a draft of your report no later than three weeks after our last day of field work. Our audit approach is such that we do not subcontract any of our work and we have one office located in Darien, Illinois, where all of our work is performed.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Our firm's tax software is Lacerte, our accounting software for our workpapers and trial balances is Creative Solutions and our administrative software is Microsoft Office (Excel, Word, etc.).

AUDIT APPROACH (continued)

It is our policy to communicate to the appropriate level of management during the audit process. In advance we provide our client with an audit checklist which will streamline our processes and facilitate the efficient flow of work. It is also our policy to be available for questions that arise throughout the year. We encourage routine dialogue.

The proposed segmentation of the audit will be preliminary fieldwork, fieldwork and post fieldwork. The approach to be taken in drawing audit samples for purposes of tests and compliance will be through the use of the PPC audit program. With hours as follows:

<u>Pre-Fieldwork</u> (hours)	<u>Fieldwork</u> (hours)	<u>Post-Fieldwork</u> (hours)
Manager – 5	Manager – 10	Manager – 5
Senior – 10	Senior – 20	Senior – 10
Junior – 5	Junior – 10	Junior – 5
Total Hours = 20	Total Hours = 40	Total Hours = 20

FEES

We are sensitive to your responsibility for control of costs and we will cooperate fully to minimize fees, while maintaining quality professional services. Our fees are based on the amount of time required at various levels of responsibility including actual out-of-pocket expenses (travel, typing, telephone, etc.). Our not-to-exceed fees for preparation of Plainfield Public Library District’s audits for the year ending June 30, 2016 will be \$8,000. However, if you choose to retain our services for a three-year period, our not-to-exceed fees for preparation of Plainfield Public Library District’s audits for the years ending June 30, 2016, June 30, 2017 and June 30, 2018 will be \$7,750, \$8,000 and \$8,250, respectively. However, if you choose to retain our services for a five-year period, our not-to-exceed fees for preparation of Plainfield Public Library District’s audits for the years ending June 30, 2016, June 30, 2017, June 30, 2018, June 30, 2019 and June 30, 2020 will be \$7,500, \$7,750, \$8,000, \$8,250 and \$8,500, respectively. The terms of our engagement are on-half of our professional fees due prior to starting the audit, and the remaining half due prior to issuance of the final report.

CLIENT REFERENCES

Please find at the end of this document references most similar to Plainfield Public Library District.

List of five clients lost in the last three years includes, but not limited to:

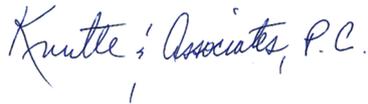
- C.E. Sunberg Company, LLC
- Cloyd’s Beauty School, Inc.
- Northwest Municipal Conference
- Platt College
- Salt Creek Ballet

All clients were lost to competitive bids or acquisitions. No clients were lost to unresolved auditing or accounting matters.

ADDITIONAL INFORMATION

As part of our compliance with guidelines set forth by the American Institute of Certified Public Accountants, enclosed is a copy of our most recent peer review. This is a program dedicated to ensuring that participating firms have quality control systems in place over their accounting and auditing practices. We were pleased to receive an unqualified opinion, and believe it reflects our commitment to perform quality work. K&A is a member in good standing with both the American Institute of Certified Public Accountants and the Illinois CPA Society. K&A is independent of Algonquin Area Public Library District and meets the continuing professional education and other requirements of the Governmental Auditing Standards and the Single Audit Act of 1984. Furthermore, K&A does not have a record of substandard audit work, and there has been no disciplinary action taken.

Very Truly Yours,

A handwritten signature in blue ink that reads "Knutte & Associates, P.C." with a small vertical line under the letter 'i' in "Associates".

Knutte & Associates, P.C.

## System Review Report

August 13, 2015

To the Shareholders of  
**Knutte & Associates, P.C.**  
and the Peer Review Committee of the Illinois CPA Society

We have reviewed the system of quality control for the accounting and auditing practice of **Knutte & Associates, P.C.** (the firm) in effect for the year ended February 28, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and an audit of an employee benefit plan.

In our opinion, the system of quality control for the accounting and auditing practice of **Knutte & Associates, P.C.** in effect for the year ended February 28, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. **Knutte & Associates, P.C.** has received a peer review rating of *pass*.

  
Certified Public Accountants

DAVID A. KNUTTE, CPA, MST  
KNUTTE & ASSOCIATES, P.C.  
7900 SOUTH CASS AVENUE  
SUITE 210  
DARIEN, IL 60561  
630-960-3317  
[davek@knutte.com](mailto:davek@knutte.com)

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#### QUALIFICATIONS

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**PARTNER – KNUTTE & ASSOCIATES, P.C.**

Public accounting experience with clients ranging from closely-held entities, to publicly-traded corporations, including shareholders of these entities and other individuals. Knutte & Associates, P.C., is a mid-size CPA firm located in Darien, Illinois, with approximately 50 employees and 500 clients. The Firm's specialty is providing accounting, audit and tax services to closely-held businesses.

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#### EDUCATION, PROFESSIONAL REGISTRATION

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**Certified Public Accountant**

M.S., Taxation — University of Illinois, Champaign, May 1990

B.S., Accountancy — University of Illinois, Champaign, September 1990

**Memberships** – Illinois CPA Society, American Institute of Certified Public Accountants, Illinois Government Finance Officers Association

**License to Practice** – Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Oklahoma, Oregon, Pennsylvania, Tennessee, Texas, Utah, Virginia, Washington, West Virginia, Wisconsin.

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#### PROFESSIONAL EXPERIENCE

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**Partner** 1990 - Present

Knutte & Associates, P.C.

- Management of the public accountancy firm of CPAs including:
  - Peer Review and Quality Control Policies and Procedures
  - Hiring and Personnel decision making
  - Final review responsibility for firm's Tax, Audit and Accounting work
- Business Valuations and Estate Planning
- Merger and Acquisitions Representation, Due Diligence Investigation for transactions up to \$35,000,000
- Audit and Tax Services
- Management Advisory Services and Business Planning and Development

**LAURA BABULA, CPA**  
**KNUTTE & ASSOCIATES, P.C.**  
**7900 SOUTH CASS AVENUE**  
**SUITE 210**  
**DARIEN, IL 60561**  
630-960-3317  
laurab@knutte.com

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#### QUALIFICATIONS

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##### **PROFESSIONAL STAFF – KNUTTE & ASSOCIATES, P.C.**

Knutte & Associates, P.C., is a mid-size CPA firm located in Darien, Illinois, with over 40 employees and 500 clients. The Firm's specialty is providing accounting, audit and tax services to governmental, non-profit and closely-held businesses.

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#### EDUCATION, PROFESSIONAL REGISTRATION

---

**Certified Public Accountant** – *Illinois, 2010*

**B.A., Accountancy** — *University of Illinois, Champaign, May 2008*

**Masters of Accounting Science** — *University of Illinois, Champaign, May 2009*

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#### PROFESSIONAL EXPERIENCE

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##### **Senior Auditor**

*Knutte & Associates, P.C.*

- Not-for-Profit Audits
  - Lead auditor on eleven non-for profit audits
  - Lead auditor on three A-133 single audits
  - Senior auditor on ten non-for profit audits
- Governmental Audits
  - Lead auditor on four government audits including GFOA Certified audits.
  - Senior auditor on thirteen government audits
- Financial Audits
  - Assist on ten financial audits
- Bookkeeping
  - Perform monthly accounting services and compilations for several businesses
  - Prepare required payroll, sales tax and miscellaneous compliance returns
- Tax Preparation and Planning
  - Not-for-profit tax returns
  - Individual tax returns
  - Corporate Returns

LAURIE DEFAZIO, CPA  
KNUTTE & ASSOCIATES, P.C.  
7900 SOUTH CASS AVENUE  
SUITE 210  
DARIEN, IL 60561  
630-960-3317  
lauried@knutte.com

#### QUALIFICATIONS

##### PROFESSIONAL STAFF – KNUTTE & ASSOCIATES, P.C.

Knutte & Associates, P.C., is a mid-size CPA firm located in Darien, Illinois, with over 40 employees and 500 clients. The Firm's specialty is providing accounting, audit and tax services to governmental, non-profit and closely-held businesses.

##### EDUCATION, PROFESSIONAL REGISTRATION

Certified Public Accountant – Illinois, 1995

B.A., Accountancy — Lewis University, Romeoville, Illinois, May, 1995

Memberships – Illinois CPA Society; American Institute of Certified Public Accountants

##### PROFESSIONAL EXPERIENCE

Audit Manager/Review  
Knutte & Associates, P.C.  
February 1997 to Present

###### Governmental Auditing

- Lead auditor on twenty-three governmental audits, which includes seventeen park districts, one library, one village, one special district and three school districts.
- Review of all governmental client files and reports prior to draft issue
- Research new GASB statements prior to implementation

###### Not-for-Profit Auditing

- Lead auditor on two not-for-profit entities
- Assist as necessary during fieldwork with other leads
- Prepare and review engagement workpapers

###### Tax/Accounting

- Compilation and preparation of books of account and tax returns for closely-held businesses
- Preparation of required payroll and miscellaneous compliance returns
- Preparation of individual tax returns

ABDULLAH KHAN, MAS  
KNUTTE & ASSOCIATES, P.C.  
7900 SOUTH CASS AVENUE  
SUITE 210  
DARIEN, IL 60561  
630-960-3317  
abdullahk@knutte.com

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#### QUALIFICATIONS

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##### PROFESSIONAL STAFF – KNUTTE & ASSOCIATES, P.C.

Knutte & Associates, P.C., is a mid-size CPA firm located in Darien, Illinois, with over 40 employees and 500 clients. The Firm's specialty is providing accounting, audit and tax services to governmental, non-profit and closely-held businesses.

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#### EDUCATION, PROFESSIONAL REGISTRATION

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B.S., Accountancy — University of Illinois, Champaign, May 2008

Certificate in Accountancy — University of Illinois, Champaign, May 2009

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#### PROFESSIONAL EXPERIENCE

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Audit Manager October 2010 - Present

Knutte & Associates, P.C.

- Not-for-Profit Audits
  - Lead auditor on fourteen non-for profit audits
- Governmental Audits
  - Lead auditor on six governmental audits
  - Assist on more than twenty governmental audits
- For-Profit Audits
  - Assist on more than forty for-profit audits
- Tax Preparation and Planning
  - Preparation of 990 not-for-profit tax returns
  - Preparation of individual tax returns
  - Preparation of corporate tax returns
  - Preparation of partnership tax returns

CATHERINE MOULTON, CPA  
KNUTTE & ASSOCIATES, P.C.  
7900 SOUTH CASS AVENUE  
SUITE 210  
DARIEN, IL 60561  
630-960-3317  
catem@knutte.com

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#### QUALIFICATIONS

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##### SENIOR MANAGER – KNUTTE & ASSOCIATES, P.C.

Knutte & Associates, P.C., is a mid-size CPA firm located in Darien, Illinois, with over 40 employees and 500 clients. The Firm's specialty is providing accounting, audit and tax services to governmental, non-profit and closely-held businesses.

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#### EDUCATION, PROFESSIONAL REGISTRATION

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Certified Public Accountant – Illinois, 2000

B.A., Accountancy – University of Illinois, Champaign, May 1999

Memberships – Illinois CPA Society; American Institute of Certified Public Accountants

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#### PROFESSIONAL EXPERIENCE

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##### Senior Manager

Knutte & Associates, P.C.

- Governmental Audits
  - Lead auditor on fifteen governmental audits, including two which receive the GFOA Certificate of Excellence in Financial Reporting
- Not-for-Profit Audits
  - Lead auditor on eight not-for-profit audits
- Financial Audits
  - Lead auditor on six financial audits
- Bookkeeping
  - Perform monthly accounting services and compilations for several businesses
  - Prepare required payroll, sales tax and miscellaneous compliance returns
- Tax Preparation and Planning
  - Prepare corporate tax returns
  - Prepare 990 not-for-profit tax returns
  - Preparation of individual tax returns

K&A has an extensive base of governmental clients. Currently, we are engaged with all of these entities and have been with many of them for over five years. Additionally, we have indicated those entities that are the recipients of the GFOA Certificate of Achievement for Excellence in Financial Reporting.

\* Denotes GFOA Certificate of Achievement for Excellence in Financial Reporting.

Park Districts:		
Alsip Park District	Alsip-Merrionette Park Library	Barrington Park District
Bensenville Park District	Blue Island Park District	Bridgeview Park District
Broadview Park District	Burbank Park District	Burr Ridge Park District
Calumet Memorial Park District	Central Stickney Park District	Chicago Ridge Park District
Clarendon Hills Park District	Clarendon Hills Public Library	Country Club Hills Park District
Darien Park District	Deerfield Park District (and Foundation)	Dixon Park District
Dundee Township Park District	Golf Maine Park District	Hazel Crest Park District
Hickory Hills Park District	Lindenhurst Park District	<b>Mount Prospect Park District *</b>
<b>Niles Park District *</b>	Prospect Heights Park District	Richton Park Library
Ridgeville Park District	River Trails Park District	Riverdale Park District
Salt Creek Park District	Tinley Park District	Wauconda Park District
<b>Waukegan Park District *</b>	Winfield Park District	Worth Park District
Zion Park District		

School Districts:		
Center Cass School District	Community Consolidated School District 180 (Burr Ridge)	Dolton West School District 148
Forest Ridget School District 142	Gower School District	North Palos Elementary
Union Ridge School District #86/Jefferson		

Associations and Foundations:		
Algonquin Lake in the Hills Fire Protection District	Bartlett Fire Protection District	Bensenville Fire Protection District
Bloomington Fire Protection District	Chicago Fire Foundation	Chicago Fire Juniors City
Childrens/ Museum in Oak Lawn	Christian Church of Clarendon Hills	Crete Public Library
DeKalb County Youth Service Bureau	Downers Grove Youth Baseball	Dupage Bar Legal Aid Service
Dupage Convention and Visitors Bureau	Eisenhower Public Library	Ellwood House Museum
Family Centered Education Agency	Family Service and Mental Health Center of Cicero	Flagg-Rochelle Public Library District
Greater Woodfield Convention and Visitors	HCS Family Services	Hillside Public Library District
Home of Life Community Development Corp	Homer Athletic Club	Homer Township Library District
Homewood Public Library District	Howard Area Community Center	Illinois Fire Chiefs Foundation
Joliet Area Historical Museum	Justice Public Library	Lincolnway Special Recreation Association
Lisle Library District	Lyons Public Library	Macon County Conservation District
Maine Niles Special Recreation Association	Maywood Public Library	Monee Fire Protection District
Montgomery Fire Protection District	North Shore Ice Arena	Northbrook Hockey League
Northern Illinois Special Recreation Association	Northwest Municipal Conference	Norwood Park Fire Protection District
NWSRA and Special Leisure Foundation	Oak Lawn Baseball	Palatine Swim Club
Palos Fire Protection District	Palos Heights Library	Pingree Grove & Countryside Fire Protection District
Prospect Heights Library	River Forest Public Library	River Forest Township
River Grove Library	Roselle Fire Protection District	Schaumburg Athletic Association
South Chicago Arts Center	South Chicago Parents	South Suburban Special Recreation Association
Southwest Special Recreation Association	Special Recreation Services of Northern Lake County	St. Vincent Depaul Senior Housing Complex
Suburban Access	Summit Public Library District	Township of Sugar Grove
Visit Oak Park	Wayne/Winfield Area Youth Family Services	West Chicago Fire Protection District



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
03/24/2016

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	Affinity Insurance Services, Inc. 159 East County Line Rd. Hatboro PA 19040-1218	CONTACT NAME:	
		PHONE (A/C, No, Ext):	FAX (A/C, No):
		E-MAIL ADDRESS:	
		INSURER(S) AFFORDING COVERAGE	NAIC #
		INSURER A : Continental Casualty Company	
INSURED	Mr. David Knutte Knutte & Associates, PC 7900 S Cass Avenue, Suite: 210 Darien, IL 60561	INSURER B :	
		INSURER C :	
		INSURER D :	
		INSURER E :	
		INSURER F :	

### COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
	Professional Liability / Errors and Omission Insurance Prior Acts Date 07/30/1997			APL 188033251	07/30/2015	07/30/2016	Limit \$2,000,000 \$2,000,000 Deductible \$100,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

### CERTIFICATE HOLDER

### CANCELLATION

	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE <i>Lennox A. Caruth Jr.</i>

# Plainfield

PUBLIC LIBRARY DISTRICT

**Proposal to Provide  
Professional Auditing Services**

**For the Fiscal Year Ending  
June 30, 2016**

June 3, 2016

## **Karrison LLC**

1775 Legacy Circle  
Naperville, Illinois 60563  
630.505.3920

Contact: Louis G. Karrison, CPA  
louk@tsrcpa.com

# Karrison LLC

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Certified Public Accountant • 1775 Legacy Circle • Naperville, Illinois 60563 • 630.505.3920

June 3, 2016

Members of the Board of Trustees  
Julie M. Milavec, Library Director  
Plainfield Public Library District  
15025 S. Illinois Street  
Plainfield, Illinois 60544

Ladies and Gentlemen:

The firm of Karrison LLC is pleased to be considered for the appointment as independent auditors for the Plainfield Public Library District. It is our belief that our experience, expertise, and qualifications are clearly distinguishable as indicated below and on the following pages of this proposal. More importantly, we are available on a year-round basis and encourage our clients to contact us with questions – we will respond promptly.

## Experience

- More than thirty years auditing libraries, municipalities, park districts, fire protection districts, townships, sanitary/water reclamation districts, water utilities, and other special districts.
- Service on accounting and financial reporting committees of the Government Finance Officers Association (GFOA), Illinois GFOA, and the Illinois CPA Society.
- Practice at the partner level for several of the leading firms that serve as auditors for local governments in Illinois.

## Expertise and Qualifications

- Service as a reviewer for GFOA's Certificate of Achievement for Excellence in Financial Reporting program, and on its special review executive committee.
- Chairmanship of the Illinois CPA Society's governmental accounting committee.
- Numerous presentations at various Illinois GFOA seminars and conferences.

Most importantly the Plainfield Public Library District will realize a number of benefits that the firm will bring to the audit process:

- Performance of meaningful preliminary work which will identify any issues before the end of the fiscal year and the steps needed to resolve them successfully.
- Efficiencies in the conduct of the audit procedures so as to minimize the time that management and finance personnel spend on the audit process.
- Concentration on the areas that present the greatest audit risk.
- Substantive testing of account balances and transactions (receipts, disbursements, payroll, etc.).
- Timely delivery of draft and final financial reports.
- Assurance that financial statements meet the highest standards of financial reporting.

We very much appreciate the time spent by Plainfield Public Library District personnel in assisting us to better understand the accounting and internal controls systems. That assistance was extremely valuable in helping us to prepare this proposal.

Furthermore we appreciate the opportunity to submit this proposal (which is a firm and irrevocable offer for sixty days), and look forward to the possibility of serving the Plainfield Public Library District.

Thank you for considering our firm.

*Karrison LLC*

Karrison LLC

## **QUALIFICATIONS AND TECHNICAL EXPERTISE**

The firm's governmental audit practice is managed and conducted by Louis G. Karrison, CPA. He has more than thirty years experience in auditing units of local government including library districts, municipalities, park districts, fire protection districts, townships, sanitary/water reclamation districts, water utilities, and other special districts. During that time he has personally conducted over nine-hundred audits of those types of entities.

Some of the professional memberships held include:

- Government Finance Officers Association of the United States and Canada (GFOA)
- Illinois Government Finance Officers Association (IGFOA)
- American Institute of Certified Public Accountants (AICPA)
- Illinois CPA Society (ICPAS)
- GFOA Special Review Committee for the Certificate of Achievement program
- IGFOA Technical Accounting Review Committee
- ICPAS Governmental Accounting Committee (chair)
- National Association of Telecommunications Officers and Advisors (NATOA)

## **STATEMENT OF INDEPENDENCE**

The firm has evaluated its independence from the Plainfield Public Library District in accordance with generally accepted auditing standards. The firm is free of any personal and external impairment (both in fact and appearance) from the Plainfield Public Library District to any knowledgeable third party.

## **LICENSE TO PRACTICE**

The license to practice is 066.004525.

## **QUALITY CONTROL**

The firm adheres to the highest standards of auditing, accounting, financial reporting, and ethical behavior. We stay current with the requirements set forth by the Governmental Accounting Standards Board (GASB), American Institute of Certified Public Accountants (AICPA), Illinois CPA Society (ICPAS), and the Illinois Office of the Comptroller.

Furthermore, we assist our clients in implementing the official pronouncements issued by the Governmental Accounting Standards Board (GASB) as they become due or earlier if so requested.

Our peer review included governmental engagements.

Prior to issuance of draft and final annual financial reports, a financial reporting checklist authored by the Governmental Finance Officers Association is used to ensure compliance with current reporting standards is attained.

## **CONTINUING EDUCATION**

All members of the firm meet the requirements of continuing education by attending at least forty hours per year of courses offered by the GFOA, IGFOA, AICPA, and ICPAS.

## **GOVERNMENTAL INDUSTRY EXPERIENCE**

Our specific experience in auditing units of government includes library districts, fire protection districts, park districts, townships, municipalities, sanitary/water reclamation districts, water utilities, mosquito abatement districts, and other special districts/entities.

In addition to auditing we can assist in providing advice in such areas as accounting, budgeting, rate setting, bond issuance compliance, and employer tax reporting.

## **SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL ENTITIES**

Below is a partial listing of governmental audits that were performed over the past several years.

- Prairie Trails Public Library District – contact: Ms. Mary Ann Lema, Director;  
708.430.3688
- Des Plaines Valley Mosquito Abatement District – contact: Mr. Robert Holub, Manager;  
708.447.1765
- Village of Lily Lake – contact: Ms. Jesse Heffernan, Village Clerk; 630.365.9677
- Wayne Township – contact: Ms. Anna Pechous, Accountant; 630.231.7140
- Town of St. Charles – contact: Mr. Micheal Wurtz, Accountant; 630.584.9342
- Palatine Rural Fire Protection District – contact: Ms. Dawn Andrlik, Administrative  
Assistant; 847.991.8700
- Roberts Park Fire Protection District – contact: Ms Lisa Berger, Office Manager;  
708.598.6752
- Lemont Fire Protection District – contact: Ms. Carla Clark, Executive Assistant;  
630.257.2376
- Midlothian Park District – contact: Mr. Dominic Egizi, Director of Parks and Recreation;  
708.371.6191
- Wheaton Mosquito Abatement District – contact: Ms. Robin Jones, Attorney;  
630.665.7500

The only audit client we have lost is the City of Momence, IL, due to our proposed fees being higher than the firm that was selected.

## **STAFFING CONTINUITY**

Our staff turnover has been less than ten percent. We would expect to have the same staff on succeeding years' engagements. Biographies are at the end of this proposal.

## **AUDIT STANDARDS**

The objective of our audit is to issue an opinion on the Library's governmental activities, each major fund, and the aggregate remaining fund information that collectively comprise the basic financial statements. The audit will be conducted in accordance with generally accepted auditing standards. An opinion will be issued on the basic financial statements; the combining and individual financial statements and schedules and any other supplemental data will be subjected to the auditing procedures applied in the audit of the basic financial statements, and an opinion on that information in relation the financial statements taken as a whole will be provided.

In addition, we will apply certain limited procedures to the required supplementary information. These procedures will consist of inquiries of management regarding 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 obtained during the audit of the basic financial statements. No opinion will be expressed or any assurance provided because the limited procedures will not provide sufficient evidence to express an opinion or provide any assurance. The introductory and statistical sections will not be audited, and accordingly no opinion will be expressed.

## **SCOPE OF SERVICES**

- Audit of all funds for the fiscal year ending June 30.
- Preparation of twelve (12) hard copies and one (1) electronic copy (pdf) of the Annual Financial Report (Management's Discussion and Analysis to be provided by the Library unless it elects to exclude it).
- Preparation of eight (8) copies and one (1) electronic copy of the Management Letter.
- Preparation of eight (8) copies of the Report to the Governing Board.
- Preparation of two (2) copies and the electronic filing of the annual financial report to the Illinois Comptroller.
- Retention of workpapers for five years.

## **AUDIT PROCESS AND SCHEDULE**

### **Technology**

Our audit software is Caseware. This system allows us to have audit files that are electronically-based. Thus we are able to link and scan documents submitted to us via email. We have several clients who use Quickbooks and are familiar with that system.

### **Preliminary Planning and Fieldwork**

This phase will involve meeting with representatives of the Library to discuss the audit approach to be taken to determine areas of audit risk, and to establish the time schedule for completion of the audit. During this phase an understanding of internal controls and accounting procedures will be prepared. Some testing of transactions (five to fifty items) may occur based upon our analytical procedures and other judgments. Minutes will be read along with ordinances and resolutions. A list of client-assisted workpapers will be prepared for the final fieldwork phase. This work is usually done prior to the close of the fiscal year.

### **Final Fieldwork**

During this phase final analytical procedures and the substantive testing of account balances will be completed. Workpapers will be reviewed, and any proposed adjusting entries will be discussed with management. This work is expected to be done during August.

### **Reporting**

This phase will include the drafting of financial statements and note disclosures. All statements and notes will be subjected to review in accordance with reporting checklists designed to specifically apply to governmental entities. Drafts will be prepared for review and comment on by management. Once the drafts have been appropriately amended, final reports will be issued by October 15.

### **Board Meeting**

We will make a presentation to the Board or any of its committees at the conclusion of the audit. Discussion of the results of the audit, any recommendations we may have, and questions regarding financial reporting or any topics raised will be covered.

### **Follow-Up Support**

During the year it is encouraged that clients contact us with questions that may arise so that the recording of transactions can properly occur before the end of the next fiscal year.

## IDENTIFICATION OF POTENTIAL AUDIT PROBLEMS

Any problems encountered during the audit, except for irregularities and illegal acts, will be discussed and documented with the Library Director. This will provide an opportunity for the Library to investigate and rectify any matters that may otherwise have an effect upon the audit opinion. Any irregularities or illegal acts will be communicated in writing to the appropriate level above management.

## PROPOSAL COST SUMMARY

Annual audit for the year ended June 30:

2016	\$7,200
2017	\$7,400
2018	\$7,625
2019	\$7,925
2020	\$8,250

These fees assume that the Library will provide the auditors with electronic copies of adjusted trial balances by individual funds, a year-to-date general ledger with details of postings to all accounts, subsidiary ledgers that agree or are reconciled to the general ledger, and will prepare certain schedules of account analyses and confirmations of certain account balances. It is also assumed that all bank accounts are properly reconciled, and that the transactions posted to the general ledger are correctly classified. Furthermore it is assumed that Library will provide auditable capital assets documentation that supports the amounts in the basic financial statements. Should there be issues in these areas, a discussion would need to take place to determine who will make the necessary changes, and to mutually agree upon an adjustment in fees as appropriate.

## STANDARD HOURLY BILLING RATES

Partner level	\$175
In-Charge level	\$110
Staff level	\$ 85

## **TIMEFRAME**

Planning meeting with District Administration – late June

Planning and interim testing – late June or early July

List of documents and schedules to be provided by the District – mid-July

Final fieldwork – mid to late August

Financial statements first draft to management for review – late September

Presentation of draft audited financial statements to District's Administration team and Board of Trustees – third week of October

Issuance of final audited financial statements (12 copies) – fourth week of October

## **ENGAGEMENT TEAM**

**Louis G. Karrison, CPA**

### **Service Areas**

Governmental Audit and Accounting  
Governmental Financial Reporting  
Nonprofit Entities Audit and Accounting  
Cable Television Franchise Compliance

### **Experience**

Mr. Karrison serves as the lead partner for the firm's governmental audit engagements. He provides a variety of technical services including accounting, auditing, financial reporting, and budget development. His governmental financial reporting expertise is demonstrated by his numerous years of service on the GFOA's special review committee for the evaluation of comprehensive annual financial reports that have been submitted for the Certificate of Achievement for Excellence in Financial Reporting. He has participated in more than two-hundred successful report submissions for the Certificate by entities he has audited. Mr. Karrison has conducted over nine-hundred governmental audit engagements during the past thirty years. He has significant experience in a somewhat unique area, that being cable television franchise compliance. More than fifty municipalities all over the U.S. have seen their cable franchise fee revenues increase as a result of the consulting work done by Mr. Karrison.

### **Speaking and Writing Engagements**

During the course of his career Mr. Karrison has given numerous presentations on governmental accounting and financial reporting topics. These presentations have been in conjunction with seminars sponsored by the Illinois GFOA. Additionally he has been a featured speaker for the National Association of Telecommunications Officers and Advisors. In 2008 he was a presenter for the Pennsylvania Bar Institute regarding cable franchise matters.

### **Education**

University of Illinois – Bachelor of Science in Accounting

### **Professional Memberships and Affiliations**

Government Finance Officers Association (GFOA), and Illinois GFOA  
National Association of Telecommunications Officers and Advisors (NATOA)  
Illinois NATOA  
American Institute of Certified Public Accountants (AICPA)  
Illinois CPA Society (ICPAS)

## **ENGAGEMENT TEAM**

### **Dustin J. Karrison**

#### **Service Areas**

Governmental Audit and Accounting  
Private Sector Audit and Accounting

#### **Experience**

He has participated in several audits of governmental entities.

#### **Education**

Illinois State University – Bachelor of Science in Accounting  
Chicago Kent College of Law – J.D.

## **ENGAGEMENT TEAM**

### **Joseph A. Skibinski, CPA**

#### **Service Areas**

Governmental Audit and Accounting  
Private Sector Audit and Accounting

#### **Experience**

He has participated in several audits of governmental entities.

#### **Education**

Loyola University of Chicago – Bachelor of Arts in Accounting and Finance  
DePaul University - MBA

#### **Professional Memberships and Affiliations**

Treasurer – Oak Lawn Police Pension Fund and Oak Lawn Firefighters' Pension Fund  
American Institute of Certified Public Accountants (AICPA)  
Illinois CPA Society (ICPAS)

Dennis K. Knobloch, CPA  
James E. Mulligan, CPA  
James P. Ingold, CPA  
Joel M. White, CPA

Danny L. Kiedalsch, CPA  
John J. Belletete, CPA  
Chad E. Rogers, CPA  
David A. Klimas, CPA  
Benjamin J. Smith, CPA

L. Eugene Striegel, CPA  
1935-2011  
Martha E. Ingold, CPA  
Consultant

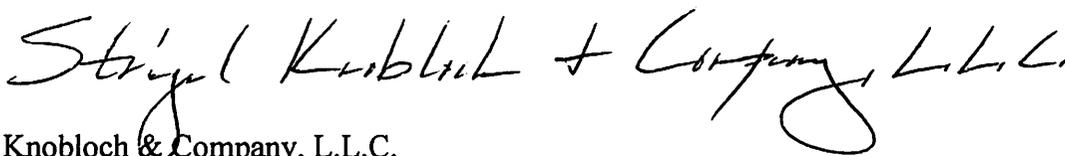
## SYSTEM REVIEW REPORT

To the Member of Karrison LLC  
and the Peer Review Committee of the Illinois CPA Society

We have reviewed the system of quality control for the accounting and auditing practice of Karrison LLC (the firm) in effect for the year ended June 30, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on the review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, an engagement selected for review included an engagement performed under Government Auditing Standards.

In our opinion, the system of quality control for the accounting and auditing practice of Karrison LLC in effect for the year ended June 30, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Karrison LLC has received a peer review rating of pass.



Striegel Knobloch & Company, L.L.C.  
December 12, 2013



**PROPOSAL TO PERFORM THE  
AUDITS FOR THE YEARS ENDING  
JUNE 30, 2016, JUNE 30, 2017, AND  
JUNE 30, 2018**

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**DUE:** Friday, June 3, 2016 at 5:00 pm. CDT

**SUBMITTED BY:** Pillar & Company  
2000 West Galena Blvd, Suite 306  
Aurora, IL 60506

**CONTACT:** Joe Xu, CPA  
**PHONE:** 630-801-0422  
**EMAIL:** joexu@pillarepa.com

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***Pillar & Company***  
Certified Public Accountants

**PILLAR & COMPANY**  
Certified Public Accountants

May 16, 2016

Ms. Julie M. Milavec  
Library Director  
Plainfield Public Library District  
15025 S. Illinois Street  
Plainfield, IL 60544

Dear Ms. Milavec:

We appreciate the opportunity to present our qualifications to provide audit services for Plainfield Public Library District for the fiscal year ending June 30, 2016, June 30, 2017, and June 30, 2018, with comparative prior year totals.

Pillar & Company, a certified public accounting firm is fully qualified to provide exceptional professional services to the Plainfield Public Library District (the District). We have a strong desire to assist you. Based upon our experience, we believe that we can add value to the District by completing assigned tasks in a timely manner and actively seeking ways to improve your operations in future years.

Pillar & Company is properly licensed in the State of Illinois and is extremely proud of our extensive experience auditing local government and not-for-profit organizations. We have served, as auditors or financial advisors for the following governmental agencies:

- Illinois Office of Internal Audits - Peer Review,
- City of Chicago Department of Transportation - Single Audit
- City of Chicago,
- Chicago Public Schools,
- Chicago Housing Authority,
- Chicago Park District,
- Chicago Transit Authority,
- Human Resource Development Institute,
- Office of the Clerk of the Circuit of Cook County, and
- Metropolitan Pier and Exposition Authority, to name a few.

As a professional services firm, our mission is to consistently exceed your expectation. We accomplish our mission by assuring that our clients receive:

- proven audit methodology,
- staff that are highly qualified and motivated,
- services in a timely manner, and
- a fair value for dollars spent.

When choosing a professional service firm, it is important to remember the quality of the services provided. The fee you pay should be regarded as an investment with an expected rate of return. We believe our experience and efficient approach allow us to offer the best value.

Pillar & Company believes in combining the quality of service you expect with creative ideas you like, gaining opportunities for the future. We are confident that the District will find us an excellent value for the level of staff provided that no firm can match.

This proposal highlights our qualifications and our approach to service. But what it cannot convey is the enthusiasm and dedication with which we would serve you. We do not believe any other firm can offer the quality of staff for the price we propose.

We would be privileged to assist Plainfield Public Library District, Illinois. If you have any questions or need additional information, please do not hesitate to call us at (630) 801-0422.

Sincerely,

A handwritten signature in cursive script that reads "Pillar & Company".

Pillar & Company

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## AUDIT APPROACH

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## AUDIT APPROACH

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We understand the operational challenges, issues, and opportunities, facing governmental agencies. The Plainfield Public Library District (the District) needs a professional services firm that clearly understands governmental accounting, reporting, auditing, and financial services requirements. We have demonstrated our knowledge and abilities through our extensive experiences with the governmental agencies listed in our proposal. The following represents our understanding of your requirements.

### Scope of Work

The scope of our audit includes a financial audit of the basic financial statements and may include a compliance audit of the District's federal awards, if ever needed. Our audits will meet or exceed all performance specifications listed in the request for proposal.

In accordance with the scope of services, we will:

- To express an opinion about whether the Governmental Fund financial statements of Plainfield Public Library District are fairly presented, in all material respects, in conformity with generally accepted accounting principles and on the required supplementary information (RSI), and an "in-relation-to" report on the fair presentation of supplemental information.
- Determine whether the financial statements of the District fairly present its financial position and the results of its financial operations are in accordance with generally accepted accounting principles for each fiscal year;
- Consider the District's internal accounting and other control systems in order to determine the auditing procedures for the purpose of expressing an opinion on the financial statements;
- Issue a management letter expressing the results of our consideration of the internal controls noting any reportable conditions under standards established by American Institute of Certified Public Accountants (AICPA) and any advisory comments or recommendation for the consideration of management.

Our audit will be made in accordance with generally accepted auditing standards (GAAS) as promulgated by the American Institute of Certified Public Accountants (AICPA); the AICPA audit guide, Audits of State and Local Governmental Units: *Government Auditing Standards* issued by the US Government Accountability Office (GAO); and OMB Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations, if required.

The audit comprises an annual examination of the District's basic financial statements; tests of internal controls; and tests of compliance, in accordance with auditing standards generally accepted in the United States.

In the required reports on internal control, we will communicate any control deficiencies found during the audit. A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected, and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We have a proven audit approach that is tailored to the District and includes the eight work segments of the audit consisting of:

- Engagement planning and administration,
- Risk assessment and internal control,.
- Cash and investment,

## **AUDIT APPROACH continued . . .**

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- Revenue.
- Expenditures.
- Property/financing/equity.
- Concluding the audit, and
- Financial reporting.

We will provide assistance for GASB standards implementation and other accounting questions over the contract period. Routine phone calls and questions are included in our audit services. We encourage you to call us with questions when they come up.

### **Our Audit Philosophy**

We are committed to meeting your deadlines and maintaining continual and open communication with you. Our audit approach is risk-based, business-oriented, and tailored to the District. It is designed to focus our resources in the areas of most exposure.

We will implement our approach by assessing the internal control structure, the financial accounting and compliance related risks and exposures associated with your business and systems, and by assessing whether there are existing key controls that prevent, detect, and correct errors that could result from such exposures.

Following are some of the important features and considerations of the principal phases of our audit approach including a specific plan to perform the audit.

### **Plainfield Public Library District - the District Staff Support**

Our firm would expect the District staff support typical of an engagement of this nature. We would expect the District's staff to prepare account analysis and reconcile all account balances to source documentation. This will facilitate timely completion of the audit with the allotted time frame and allow us to conduct the audit in the most efficient manner.

### **Segmentation of the Engagement**

We have a proven audit approach that is tailored to the District and includes the eight work segments of the audit consisting of:

#### 1) Engagement planning and administration

- Prepare client information forms, obtain signed engagement letters, and complete company independence procedures
- Review previous audit reports and internal control reports
- Prepare memorandum regarding overall District operations for permanent file records
- Complete staffing and scheduling summary
- Hold planning conference with engagement partner and audit manager
- Hold planning and progress conferences with the District as needed
- Obtain all documents and information required for permanent file
- Read minutes of the Board of Trustees meetings
- Perform various testing of compliance with laws and regulations
- Develop and approve audit programs
- Accumulate points to be included in management letter and draft letter

## AUDIT APPROACH continued . . .

- Review working papers for completeness
  - Undergo Partner and Manager-level working paper reviews
  - Hold exit conference with key District personnel
  - Make presentation to the Board of Trustees
- 2) Risk assessment and internal control
- Perform entity-wide risk assessment procedures
  - Conduct SAS 99 interviews
  - Determine major transaction cycles
  - Perform evaluations of internal controls over major transaction cycles
  - Complete information technology risk assessment
  - Test internal controls as applicable
  - Determine reliance on internal controls and resulting substantive audit procedures
- 3) Cash and investments
- Review ledger account entries and compare cash account balances
  - Confirm year-end cash and investment balances with depositories
  - Obtain bank reconciliations and substantiate reconciling items
  - Substantiate cash cut-offs and interbank transfers
  - Test investment transactions and interest earned
  - Test market values of applicable investments
  - Audit financial statement disclosures
- 4) Revenue
- Compare revenues to prior-year actual, current budget, or other expectations
  - Analyze accounts with significant variations
  - Confirm or otherwise validate accounts receivable and taxes receivable, as well as allocations to funds
  - Confirm and reconcile state aids
  - Reconcile other revenues to claims and invoices filed
  - Test permit revenue
  - Perform a search for unrecorded receivables
  - Review functional classifications of revenues for government-wide financial statements
  - Test capital contributions
  - Analyze allowances for uncollectibles

5) Expenditures

- Compare expenditures to prior years, budgeted amounts, or other expectations
- Analyze accounts with significant variations
- Review accounts payable listings, determine proper cut-offs, and test for unrecorded liabilities
- Validate prepaid items
- Verify vested compensated absence liabilities
- Determine appropriateness of other liability accounts, including accrued payrolls and related withholdings, retainages, and other liabilities
- Test pension information and disclosures

6) Property, financing/equity

- Obtain capitalization policy for capital assets and infrastructure
- Obtain summary schedules of general capital assets and infrastructure, including additions, retirements, and accumulated depreciation
- Test general capital assets and infrastructure additions and deletions
- Test general capital assets and infrastructure depreciation/amortization calculations

7) Concluding the audit

Once we have performed our testing for internal accounting and administrative controls and our substantive audit procedures, we conclude our audit procedures and report to management. All levels of professionals are included in the process.

- Conclude on audit work performed.
- A manager and partner review all work papers. The manager and partner are to conclude on each section of our audit work.
- Complete the Compliance with Accounting Pronouncements questionnaire and the Audit.
- Review and complete the supervision questionnaire.

8) Financial reporting

- Ascertain that all items of audit significance contained in the minutes have been considered and cross-reference to the working papers
- Obtain a working trial balance
- Propose adjusting entries and obtain adjusted trial balance
- Draft the financial statements
- Perform subsequent events review to date of completion of fieldwork
- Obtain management and attorney representation letters
- Finalize required reports

**AUDIT APPROACH continued . . .**

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**Issuing the Report**

We will issue a number of copies of the final audit report based on the request of the Board Trustees at the Plainfield Public Library District.

**Staffing and Hours**

The following is a schedule of Staff per audit segment with applicable hours:

<u>Audit Segment</u>	<u>Level of Staff</u>				<u>Total</u>
	<u>Partner</u>	<u>Manager</u>	<u>Staff</u>	<u>Administrative</u>	
Planning and administration	2	10	4		16
Risk assessment and internal control	2	2			4
Cash and investment		5	3		8
Revenue		10	3		13
Expenditures		4	8		12
Property/financing/equity		1	1		2
Concluding the audit	3	6	1		10
Financial Reporting	<u>2</u>	<u>20</u>	<u>4</u>	<u>4</u>	<u>30</u>
Total Hours	9	58	24	4	95

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## **QUALIFICATIONS AND EXPERIENCE**

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## QUALIFICATIONS AND EXPERIENCE

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Pillar & Company (P&C) has developed significant expertise in the auditing of governmental entities. We have selected a team with superb credentials in working with you and other governmental agencies. They are broad-gauged professionals who understand the governmental operations and the subtleties of maintaining high quality professional service. Our team members represent a strong blend of the skills that, we believe, are most critical to working effectively with you.

Each has demonstrated an uncompromising dedication to responsive, value-added services. In addition, our team members possess:

- demonstrated technical excellence,
- extensive financial audit expertise,
- seasoned professional judgment, and
- extensive governmental auditing experience.

Our team will consist of Joe Xu, CPA (Partner and Founder of P&C) and Linda Kang, CPA (Manager). Joe Xu will lead our team. As managing partner and team leader, Joe can respond to and assist you in resolving most routine questions that impact the governmental operations.

As manager, Linda Kang's knowledge and skills will be invaluable in assuring that high quality and consistent service is provided throughout the assignment. Her accomplishments of auditing and accounting has helped her demonstrate an understanding of all functional and operational problems of clients, successful time management skills, advanced trainings to enhance her skills and an analyzed and efficient outcome of all work completed. Linda is highly skilled in the integration of findings with corrective actions designed to enhance performance and ensure compliance. She will assume the responsibility of assuring that the audit is completed in a timely manner and that you fully informed of operational issues impacting the District's operations.

Linda brings a unique blend of talents that is unparalleled. She served as the team leader for audits or financial services of the:

- City of Chicago (financial and single Audits),
- Illinois Office of Internal Audits (IOIA) - Peer review conducted at IOIA (authorized by AICPA),
- The Chicago Housing Authority (financial and single Audits),
- Chicago Public Schools (single audit),
- Office of the Clerk of the Circuit Court of Cook County (single audit),
- Metropolitan Pier and Exposition Authority (financial audit),
- Housing Authority of the City of Hammond, Indiana (financial and single audits),
- Housing Authority of the City of Gary, Indiana (financial and single audits), and
- Cook County Healthy & Hospital Systems (internal audit), to name a few.

## TIME FRAMES

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## TIME FRAMES

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### Service in a Timely Manner

To demonstrate our commitment to providing high quality service in a timely manner, we have assigned staff with exceptional skill levels. Our staff will be able to hit the ground running. The level of staff we have assigned also assures that our staff will complete all assigned tasks within the allotted timeframes and in many instances in less than the allocated time.

We believe the overriding benefit of engaging Pillar & Company is our in depth understanding of governmental operations. We have extensive experience in auditing governmental entities and other not-for-profit organizations. Our audit plan focuses on the substantive aspects of governmental Fund activities. Our approach is cost efficient. We will:

- Identify the risk areas associated with your General Fund and Special Reserve Fund and focus our audit efforts toward these areas.
- Identify compliance issues and corrective action measures early in the audit process
- Assure that business and audit issues are addressed prospectively, through open communications throughout the years.
- Assure that your financial statements reflect GAAP, GASB, and the latest requirements.

Pillar & Company is uniquely familiar with governmental operations and fully qualified to provide the above services in a timely manner. Our experiences in working with other governmental entities give us this distinct advantage and allow us to provide necessary services in the most efficient manner.

Pillar & Company's objective is to express an opinion on your governmental Fund financial statements and determine whether an internal control system has been developed and is operating effectively. We will accomplish this objective within the timeline outlined below:

<u>Action</u>	<u>Estimated Completion Date</u>
Meet With the District Management	07/18/2016
Finalize Audit Programs, Questionnaires and Checklists	08/01/2016
Start Audit Field Work	08/02/2016
Complete Audit Field Work	08/12/2016
Submit Draft Report	09/05/2016
Conduct Exit Conference and Present Final Report to District Management	09/12/2016
Submit Final Report	09/30/2016

We will be flexible with our fieldwork schedule and can make adjustments to fit the District's needs. We start every engagement with a mutually agreed-upon timeline. Using that timeline, we develop and commit to a customized client service plan to ensure there are no surprises along the way; and, at every step, we let you know where things stand. Time frames for subsequent years are expected to be the same as listed here or upon the District management request.

## **COST PROPOSAL**

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**COST PROPOSAL**

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We are enthusiastic about the opportunity to assist Plainfield Public Library District and are committed to making a substantial investment in what we anticipate will be a long-term professional relationship.

We have prepared a fee estimate for the District based on the needs and objectives you have shared from your request for Proposal. Our estimate allows for thorough and insightful advice and services from experienced professionals without unnecessary add-ons or start-up charges.

<u>Level of Staff</u>	<u>Hours</u>	<u>Rate Per Hours</u>	<u>2016 Estimated Cost</u>	<u>2017 Estimated Cost</u>	<u>2018 Estimated Cost</u>
Partner	9	\$175	\$ 1,575.00	\$ 1,575.00	\$ 1,575.00
Senior Manager	58	\$150	\$ 8,700.00	\$ 8,700.00	\$ 8,700.00
Staff	24	\$100	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
Administrator	<u>4</u>	\$50	<u>200.00</u>	<u>200.00</u>	<u>200.00</u>
<b>Total Audit Cost</b>	<b><u>95</u></b>		<b><u>\$12,875.00</u></b>	<b><u>\$12,875.00</u></b>	<b><u>\$12,875.00</u></b>

Our proposed fees are based on the assumption that there will be minimal client-initiated or audit-adjusting entries posted to the general ledger once fieldwork commences. Our fees do not include bookkeeping or accounting assistance for preparation of audit work papers; however, we work with our clients to minimize additional costs.

We are sensitive to cost control and work diligently to minimize our fees through adequate planning, detailed client audit or review preparation lists, and other means, all while maintaining high quality standards.

Partner and experienced audit manager will perform the audit. We believe this demonstrates our commitment to provide highly trained and experienced individuals to your engagement.

Pillar & Company is proud to be a member of Plainfield Area Chamber of Commerce. We will contribute \$3,000 each year as our donation to the Plainfield Public Library District and, thus, the audit fee for each year is \$9,875.

## INDEPENDENCE

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INDEPENDENCE

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Pillar & Company is independent from Plainfield Public Library District as defined by generally accepted auditing standards

A handwritten signature in black ink, appearing to read 'Joe Xu', is written above a horizontal line.

Joe Xu, CPA

**LICENSE TO PRACTICE**

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LICENSE TO PRACTICE

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Pillar & Company and its professional staff are properly licensed to practice in the State of Illinois



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Joe Xu, CPA

**Plainfield Public Library**  
**Library General Fund**  
**Draft Working Budget FY2017**

		FY16	Thru 5/24/16	FY17	Notes
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
	1004001 · Real Estate Taxes (Library)	2,684,659.00	2,639,846.46	2,763,292.91	
	1004002 · Personal Property Taxes	23,000.00	26,433.37	18,000.00	Reduced to offset State of Illinois prior overpayment
	1004003 · Overlap Districts Agreement	306,645.00	312,086.82	312,000.00	
	1004004 · Fines	36,000.00	38,718.08	45,000.00	Elimination of Food for Fines program
	1004005 · Books Bags Sales	100.00	2.00	-	
	1004006 · Copier Fees	9,000.00	11,375.02	11,500.00	
	1004007 · Fax Fees	100.00	2,653.69	2,000.00	
	1004008 · Non Resident Fees	750.00	2,449.06	2,400.00	
	1004009 · Book Sales	1,000.00	40.00	65.00	
	1004010 · Meeting Room Deposits	750.00	1,325.00	1,350.00	
	1004011 · Cash Over/Short	0.00	0.00	-	
	1004310 · Staff Purchases	0.00	0.00	-	
	1004311 · Flex Spending	0.00	0.00	-	
	1004315 · Foundation	0.00	0.00	-	
	1004316 · Friends	0.00	0.00	-	
	1004400 · Tax Escrow Interest (Library)	250.00	1,581.49	1,500.00	
	1004401 · Checking interest	25.00	510.17	500.00	
	1004402 · E-Pay Interest	0.00	116.45	100.00	
	1004502 · Donations - Friends	6,000.00	6,262.00	6,000.00	
	1004503 · Donations - Summer Reading	0.00	0.00	-	
	1004504 · Donations - Gen Memorial	0.00	34.80	-	
	1004701 · Per Capita Grant	94,171.00	0.00	-	No grant payment expected in FY2017
	1004702 · Grants - Other	0.00	0.00	-	
	1004901 · Miscellaneous Income (Library)	0.00	23,062.82	-	
	1004902 · Sale of Library Used Equipment	0.00	607.33	-	
	1015500 · Operating Transfer Out	-60,000.00	0.00	-100,000.00	Transfer to Special Reserve Fund
<b>Total Income</b>		<b>3,102,450.00</b>	<b>3,067,104.56</b>	<b>3,063,707.91</b>	
<b>Expense</b>					
	1015000 · Administration Department				

**Plainfield Public Library**  
**Library General Fund**  
**Draft Working Budget FY2017**

			FY16	Thru 5/24/16	FY17	Notes
		1015001 · Administration Salaries	281,621.00	256,868.49	299,678.00	Returns Accountant position in-house
		1015005 · Insurance	153,685.00	125,201.90	149,536.00	Reduced 2.7% change of carriers and plans, 2 fewer full time staff
		1015011 · Staff Development	17,300.00	12,229.01	13,000.00	Reduced 25%
		1015012 · Travel Expenses	15,000.00	9,176.01	10,000.00	Reduced 33%
		1015013 · Membership Dues	6,500.00	3,588.88	4,300.00	Reduced 33%
		1015014 · Human Resources	5,000.00	61.66	17,250.00	\$16,000 for Executive search, 1,250 pre-employment testing etc.
		1015201 · Payroll Services	7,000.00	6,514.82	7,000.00	
		1015202 · Legal Services (Library)	12,000.00	4,799.75	6,000.00	Reduced utilization offsets increased Bank Fees
		1015203 · Accounting Services	9,800.00	7,653.41	1,200.00	In-house position posted
		1015204 · Bank Fees	0.00	1,509.70	1,600.00	Increased fees offset by reduced Legal Services line
		1015205 · Trustee Development	2,000.00	2,299.35	2,000.00	
		1015305 · Bindery	700.00	100.00	400.00	Reduced 43%
		1015306 · Microfilming Supplies	4,000.00	2,797.23	4,000.00	
		Office Supplies - Toner			5,400.00	New line, funded from existing Office Supplies lines
		Office Supplies - Copier Paper			3,400.00	New line, funded from existing Office Supplies lines
		1015310 · Office Supplies - Admin	5,000.00	5,145.71	2,000.00	Reduced for new Toner and Copier Paper lines
		1015311 · Postage	6,000.00	3,417.40	6,000.00	
		1015313 · Newsletter	60,000.00	47,500.00	55,000.00	Reduced 9%, 4 quarterly newsletters, plus 2 informational pieces
		1015314 · Web Page Development	5,000.00	0.00	5,000.00	
		1015315 · Printing - General	750.00	389.87	400.00	Reduced to reflect actual spending
		1015316 · Printing - Legal	3,500.00	1,809.26	2,100.00	Reduced to reflect actual spending
		1015317 · Telephone	16,800.00	15,841.51	16,800.00	
		1015318 · Public Relations (Library)	30,000.00	18,068.43	19,000.00	Reduced 33% and for new Toner and Copier Paper lines
		1015319 · Customer Service Excellence	0.00	0.00	0.00	
		1015320 · Decorating Committee	0.00	0.00	0.00	
		1015321 · Administrative - Misc	0.00	0.00	0.00	
		1015322 · Contingencies Operating Fund	25,000.00	0.00	10,000.00	
		1015801 · Library - Wide Events	15,500.00	11,241.77	7,750.00	Reduced 50%
		1018001 · Computers (Library)	0.00	0.00	25,000.00	Moved to General Fund from Special Reserve Fund
		1018002 · Equipment	0.00	0.00	0.00	
		1018003 · Furniture & Fixtures	0.00	0.00	15,000.00	Moved to General Fund from Special Reserve Fund

**Plainfield Public Library**  
**Library General Fund**  
**Draft Working Budget FY2017**

			FY16	Thru 5/24/16	FY17	Notes
		<b>Total 1015000 · Administration Department</b>	682,156.00	536,214.16	688,814.00	
		1015312 · III Postage	0.00			
		<b>1025000 · Tech Services Dept</b>				
		1025001 · Tech Services Salaries	109,259.00	97,185.54	109,712.00	
		1025306 · Tech Services Process Supply	13,000.00	7,757.41	12,650.00	Reduced for new Toner and Copier Paper lines
		1025307 · OCLC	2,550.00	2,519.19	2,550.00	
		<b>Total 1025000 · Tech Services Dept</b>	124,809.00	107,462.14	124,912.00	
		<b>1035000 · Circulation Department</b>				
		1035001 · Circulation Salaries	410,024.00	373,733.80	412,768.00	
		1035003 · Page Salaries	78,234.00	62,424.08	73,292.00	
		1035308 · Circulation Supplies	20,500.00	13,460.70	19,500.00	Reduced for new Toner and Copier Paper lines
		1035309 · ILL Lost Items	1,500.00	318.21	1,500.00	
		<b>Total 1035000 · Circulation Department</b>	510,258.00	449,936.79	507,060.00	
		<b>1045000 · Reference/Adult Services</b>				
		1045001 · Reference Salaries	366,224.00	331,313.00	374,719.00	
		1045101 · Adult Summer Reading	10,500.00	2,074.90	5,250.00	Reduced 50%
		1045102 · Adult Programs	19,500.00	16,660.47	9,750.00	Reduced 50%
		1045103 · Databases - Adult	90,000.00	64,964.47	75,000.00	Reduced 17%
		1045104 · Downloadable Materials	95,000.00	33,222.15	90,000.00	Reduction to offset other Materials lines increases
		1045105 · Portable Media Devices - Adult	3,000.00	568.49	3,000.00	
		1045106 · Software - Adult	0.00	0.00	0.00	
		1045107 · Compact Discs - Adult	13,000.00	3,550.82	5,000.00	Reduced 62%, collection physically out of space
		1045108 · Videos & DVD's - Adult	25,000.00	22,859.61	27,000.00	Increase offset by other Materials line reductions
		1045109 · Audio Books - Adult	27,000.00	20,901.28	27,000.00	
		1045110 · Replacement Materials	2,000.00	163.51	1,000.00	Reduction to offset other Materials lines increases
		1045112 · Fiction - Adult	27,500.00	17,753.49	27,500.00	
		1045113 · Leased Material - Adult	16,500.00	12,546.63	16,500.00	
		1045114 · Large Print - Adult	5,500.00	5,272.06	6,250.00	Increase offset by other Materials line reductions
		1045115 · Graphic Novels - Adult	5,000.00	3,207.21	5,000.00	
		1045116 · Nonfiction - Adult	11,000.00	12,308.52	12,500.00	Increase offset by other Materials line reductions
		1045117 · Foreign Language - Adult	10,000.00	4,278.96	10,000.00	

**Plainfield Public Library  
Library General Fund  
Draft Working Budget FY2017**

			FY16	Thru 5/24/16	FY17	Notes
		1045118 · Reference - Adult	3,000.00	2,831.00	3,000.00	
		1045119 · Standing Orders - Adult	5,000.00	4,797.36	5,000.00	
		1045120 · Periodicals - Adult	10,000.00	11,949.07	10,000.00	
		1045121 · Purchase On Demand	10,000.00	5,832.38	10,000.00	
		1045122 · Other Materials - Adult	0.00	0.00	0.00	
		1045212 · Instructors and Facilitators	9,500.00	7,379.74	4,750.00	Reduced 50%
		1045310 · Office Supplies - Adult	3,500.00	2,465.39	3,500.00	
		1045405 · Local History Supplies	2,500.00	1,823.79	2,500.00	
		<b>Total 1045000 · Reference/Adult Services</b>	<b>770,224.00</b>	<b>588,724.30</b>	<b>734,219.00</b>	
		<b>1055000 · Youth Services</b>				
		1055001 · Youth Services Salaries	409,293.00	370,884.04	414,436.00	
		1055101 · Summer Reading - Childrens	16,000.00	5,655.84	8,000.00	Reduced 50%
		1055102 · JUV Programs	6,600.00	3,964.51	3,300.00	Reduced 50%
		1055103 · DataBase - YS/YA	31,900.00	26,637.25	31,900.00	
		1055104 · Downloadable Materials YS/YA	5,000.00	188.00	5,000.00	
		1055105 · Portable Media Devices - YS/YA	1,750.00	388.12	1,750.00	
		1055106 · Software - Children's	0.00	0.00	0.00	
		1055107 · Compact Discs - Children's	2,500.00	713.36	2,500.00	
		1055108 · Videos & DVD's - Children's	16,000.00	12,855.83	14,000.00	Reduction to offset other Materials lines increases
		1055109 · Audio Books - Children's	6,600.00	777.00	6,600.00	
		1055111 · Kits	0.00	0.00	0.00	
		1055112 · Fiction - Children's	16,500.00	14,058.36	16,500.00	
		1055116 · Nonfiction - Children's	33,000.00	29,085.46	35,000.00	Increase offset by other Materials line reductions
		1055118 · Reference - Children's	2,000.00	1,798.00	2,000.00	
		1055119 · Standing Orders - Children's	6,000.00	4,414.37	6,000.00	
		1055120 · Periodicals - Children's	1,500.00	87.90	1,500.00	
		1055122 · Other Materials - Children's	0.00	0.00	0.00	
		1055123 · Easy Fiction	20,000.00	13,332.61	20,000.00	
		1055124 · Easy Nonfiction	0.00	0.00	0.00	
		1055310 · Office Supplies - Y/S	10,500.00	4,075.78	9,500.00	Reduced for new Toner and Copier Paper lines
		<b>Total 1055000 · Youth Services</b>	<b>585,143.00</b>	<b>488,916.43</b>	<b>577,986.00</b>	

**Plainfield Public Library  
Library General Fund  
Draft Working Budget FY2017**

			FY16	Thru 5/24/16	FY17	Notes
		<b>1065000 · Young Adult Services</b>				
		1065101 · Summer Reading - YA	6,600.00	3,947.63	3,300.00	Reduced 50%
		1065102 · YA Programs	6,000.00	3,642.24	3,000.00	Reduced 50%
		1065106 · Software - YA	1,500.00	187.92	1,500.00	
		1065107 · Compact Discs - YA	1,800.00	1,343.97	1,800.00	
		1065108 · Videos & DVD's - YA	4,500.00	3,003.23	4,500.00	
		1065109 · Audio Books - YA	2,800.00	1,128.00	2,800.00	
		1065112 · Fiction - YA	16,000.00	9,249.36	16,000.00	
		1065116 · Nonfiction - YA	8,000.00	2,697.76	8,000.00	
		1065118 · Reference - YA	0.00	0.00	0.00	
		1065119 · Standing Orders - YA	4,500.00	780.80	4,500.00	
		1065120 · Periodicals - YA	1,200.00	215.00	1,200.00	
		1065122 · Other Materials - YA	250.00	0.00	250.00	
		1065123 · Outreach Print Materials	1,500.00	0.00	1,500.00	
		1065212 · Instructors & Facilitators	0.00	174.69	0.00	
		<b>Total 1065000 · Young Adult Services</b>	<b>54,650.00</b>	<b>26,370.60</b>	<b>48,350.00</b>	
		<b>1075000 · Community Relations Dept</b>				
		1075001 · Community Relations Salaries	157,229.00	131,422.89	94,976.00	
		1075123 · Comm. Relations Print Materials	0.00	485.41	500.00	Increase offset by CR Office Supply reduction
		1075310 · Comm. Relations Office Supply	5,500.00	1,304.32	1,750.00	Reduced for new Toner, Copier Paper and CR Print Materials lines
		<b>Total 1075000 · Community Relations Dept</b>	<b>162,729.00</b>	<b>133,212.62</b>	<b>97,226.00</b>	
		<b>1085000 · Maintenance Department</b>				
		1085001 · Maintenance Salaries	88,267.00	72,966.30	89,275.00	
		<b>Total 1085000 · Maintenance Department</b>	<b>88,267.00</b>	<b>72,966.30</b>	<b>89,275.00</b>	
		<b>1095000 · Service Arrangements</b>				
		1095206 · Pinnacle Cooperative	46,057.00	0.00	51,600.00	Increased 12% - contractual obligation
		1095207 · Computer Maintenance Agreement	60,000.00	9,480.00	60,000.00	
		1095209 · Email & Web Hosting Fees	4,500.00	4,556.41	5,500.00	Increase offset by reduction to Software line
		1095210 · Lease Agreements	29,750.00	26,689.89	29,750.00	
		1095211 · Subscription Services	38,000.00	34,798.35	38,000.00	
		1095301 · Software	9,000.00	924.85	8,000.00	Anticipated upgrade of Office software

**Plainfield Public Library**  
**Library General Fund**  
**Draft Working Budget FY2017**

			<b>FY16</b>	<b>Thru 5/24/16</b>	<b>FY17</b>	<b>Notes</b>
		<b>1095302 · Computer Supplies</b>	0.00	0.00	0.00	
		<b>1095303 · Data Lines</b>	3,000.00	2,631.69	3,000.00	
		<b>Total 1095000 · Service Arrangements</b>	<b>190,307.00</b>	<b>79,081.19</b>	<b>195,850.00</b>	
		<b>Total Expense</b>	<b>3,168,543.00</b>	<b>1,895,984.02</b>	<b>3,063,692.00</b>	
		<b>Net Ordinary Income</b>	<b>-66,093.00</b>	<b>1,171,120.54</b>	<b>15.91</b>	
			<b>-66,093.00</b>	<b>1,171,120.54</b>	<b>15.91</b>	

**Plainfield Public Library**  
**Liability Insurance Fund**  
**Draft Working Budget FY2017**

			FY16	MidYear FY16	FY17	Notes
<b>Ordinary Income/Expense</b>						
	<b>Income</b>					
		4004001 · Real Estate Tax (Liability)	19,256.00	19,256.00	28,213.80	
		4004400 · Tax Escrow Interest (Liab In FD	10.00	10.00	10.00	
	<b>Total Income</b>		19,266.00	19,266.00	28,223.80	
	<b>Expense</b>					
		4005802 · Unemployment Insurance	1,400.00	174.45	1,500.00	
		4005803 · Liab Ins- Govt Crime	0.00	1,751.40	1,751.00	No increase anticipated
		4005804 · Liab Ins- Deduct/Retention	0.00	0.00	0.00	
		4005805 · Liab Ins- Prop/Pack/Umbrella	17,500.00	17,858.00	17,860.00	No increase anticipated
		4005806 · Liab Ins- Workers Comp	9,200.00	6,722.00	6,925.00	
	<b>Total Expense</b>		28,100.00	26,505.85	28,036.00	
	<b>Net Ordinary Income</b>		-8,834.00	-7,239.85	187.80	
	<b>Net Income</b>		<b>-8,834.00</b>	<b>-7,239.85</b>	<b>187.80</b>	

**Plainfield Public Library**  
**IMRF Fund**  
**Draft Working Budget FY2017**

		FY16	MidYear FY16	FY17	Notes
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
	2504001 · Real Estate Taxes (IMRF)	207,006.00	207,006.00	202,475.52	
	2504400 · IMRF Tax Escrow Interest	10.00	10.00	10.00	
<b>Total Income</b>		<b>207,016.00</b>	<b>207,016.00</b>	<b>202,485.52</b>	
<b>Expense</b>					
	2505012 · IMRF Expense-ER	199,050.00	199,050.00	202,394.00	
<b>Total Expense</b>		<b>199,050.00</b>	<b>199,050.00</b>	<b>202,394.00</b>	
<b>Net Ordinary Income</b>		<b>7,966.00</b>	<b>7,966.00</b>	<b>91.52</b>	
<b>Net Income</b>		<b>7,966.00</b>	<b>7,966.00</b>	<b>91.52</b>	

**Plainfield Public Library**  
**FICA Fund**  
**Draft Working Budget FY2017**

		FY16	MidYear FY16	FY17	Notes
<b>Ordinary Income/Expense</b>					
	<b>Income</b>				
	2004001 · Real Estate Taxes (FICA)	147,632.00	147,632.00	144,388.28	
	2004100 · FICA Tax Escrow Interesr	10.00	10.00	10.00	
	<b>Total Income</b>	<b>147,642.00</b>	<b>147,642.00</b>	<b>144,398.28</b>	
	<b>Expense</b>				
	2005011 · FICA Expense	145,384.00	145,384.00	143,781.00	
	<b>Total Expense</b>	<b>145,384.00</b>	<b>145,384.00</b>	<b>143,781.00</b>	
	<b>Net Ordinary Income</b>	<b>2,258.00</b>	<b>2,258.00</b>	<b>617.28</b>	
	<b>Net Income</b>	<b>2,258.00</b>	<b>2,258.00</b>	<b>617.28</b>	

**Plainfield Public Library**  
**Audit Fund**  
**Draft Working Budget FY2017**

		FY16	MidYear FY16	FY17	Notes
<b>Ordinary Income/Expense</b>					
	<b>Income</b>				
	3004001 - Real Estate Taxes (Audit)	6,419.00	6,419.00	8,298.18	
	3004400 - Tax Escrow Interest - Audit	10.00	10.00	10.00	
	<b>Total Income</b>	<b>6,429.00</b>	<b>6,429.00</b>	<b>8,308.18</b>	
	<b>Expense</b>				
	3005218 - Audit Expense	9,000.00	8,250.00	8,250.00	RFP low bidder
	<b>Total Expense</b>	<b>9,000.00</b>	<b>8,250.00</b>	<b>8,250.00</b>	
	<b>Net Ordinary Income</b>	<b>-2,571.00</b>	<b>-1,821.00</b>	<b>58.18</b>	
<b>Net Income</b>		<b>-2,571.00</b>	<b>-1,821.00</b>	<b>58.18</b>	

**Plainfield Public Library**  
**Building, Sites and Maintenance Fund**  
**Draft Working Budget FY2017**

		FY16	MidYear FY16	FY17	Notes
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
	5004001 · Real Estate Taxes - Site Fund	235,891.00	235,891.00	207,454.42	
	5004400 · Tax Escrow Interest - Site Fund	10.00	10.00	10.00	
<b>Total Income</b>		<b>235,901.00</b>	<b>235,901.00</b>	<b>207,464.42</b>	
<b>Expense</b>					
	5085212 · Custodial Services	36,000.00	31,063.34	27,170.00	Actual cost - new contract
	5085213 · Disposal Services	2,000.00	1,784.96	2,000.00	
	5085214 · Building Maintenance Agreement	5,000.00	3,476.13	5,000.00	
	5085215 · Equipment Maintenance Agreement	18,000.00	9,054.32	18,000.00	
	5085216 · Building Repair	90,000.00	59,449.42	90,000.00	FY2017 projects as identified by Building & Grounds Committee
	5085217 · Equipment Repair	35,000.00	14,429.24	35,000.00	
	5085399 · Contingencies	20,000.00	1,736.00	20,000.00	
	5085601 · Utilities - Electric	45,000.00	40,932.71	45,000.00	
	5085602 · Utilities - Gas	9,000.00	5,241.71	9,000.00	
	5085603 · Utilities - Water	3,360.00	2,798.49	3,360.00	
	5085604 · Building Supplies	22,000.00	12,458.41	10,000.00	Reduced to offset new Janitorial Supplies Line
	5085605 · Equipment & Tools	6,000.00	2,545.32	6,000.00	
	5085606 · Janitorial Supplies	0.00	764.84	10,000.00	
<b>Total Expense</b>		<b>291,360.00</b>	<b>185,734.89</b>	<b>280,530.00</b>	
<b>Net Ordinary Income</b>		<b>-55,459.00</b>	<b>50,166.11</b>	<b>-73,065.58</b>	
		<b>-55,459.00</b>	<b>50,166.11</b>	<b>-73,065.58</b>	

**Plainfield Public Library  
Reserve Fund  
Draft Working Budget FY2017**

		FY16	MidYear FY16	FY17	Notes
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
	7504250 · Grants - Construction	0.00	0.00	0.00	
	7504400 · Interest	10.00	10.00	10.00	
	7504450 · Prime Account Interest	0.00	0.00	0.00	
	7504504 · Impact Fees	25,000.00	25,000.00	25,000.00	
	7504505 · Transfer in from other Accounts	100,000.00	100,000.00	0.00	
	7504810 · In from General Fund	0.00	0.00	100,000.00	
	7504900 · Miscellaneous Income	0.00	0.00	0.00	
<b>Total Income</b>		<b>125,010.00</b>	<b>125,010.00</b>	<b>125,010.00</b>	
<b>Expense</b>					
	7505213 · Legal services	15,000.00	3,930.50	4,000.00	
	7505214 · Architechural Services	99,000.00	84,653.44	50,000.00	NH Architects
	7505215 · Public Relations	0.00	0.00	0.00	
	7508001 · Computers	30,000.00	20,934.23	0.00	
	7508003 · Furniture & Equipmet	25,000.00	13,188.07	0.00	
	7508004 · Community Relations	0.00	6,572.33	7,500.00	
	7508005 · Real Estate Acquistion	50,000.00	31,600.00	20,000.00	Options to purchase
	7508006 · BLDG Development	41,200.00	32,740.00	30,400.00	CCS with 2 full cost estimates
	7508007 · Demolition Costs	0.00	0.00	0.00	
	7509010 · Out to General Fund	0.00	0.00	0.00	
<b>Total Expense</b>		<b>260,200.00</b>	<b>193,618.57</b>	<b>111,900.00</b>	
<b>Net Ordinary Income</b>		<b>-135,190.00</b>	<b>-68,608.57</b>	<b>13,110.00</b>	
		<b>-135,190.00</b>	<b>-68,608.57</b>	<b>13,110.00</b>	

**Plainfield Public Library**  
**Fund Balances**  
**Draft Working Budget FY2017**

<b>Fund balances - FY2015 Year End</b>	
General/Operating	\$ 1,093,213.00
Insurance	\$ 19,781.00
IMRF	\$ 304,782.00
FICA	\$ 201,911.00
Audit	\$ 12,290.00
Bldg Sites & Maint	\$ 567,566.00
Working Cash	\$ 26,835.00
	<b>\$ 2,226,378.00</b>
Reserve	<b>\$ 301,286.00</b>

**BUDGET AND APPROPRIATION ORDINANCE**

**ORDINANCE NO. 2016-5**

**PLAINFIELD PUBLIC LIBRARY DISTRICT  
WILL AND KENDALL COUNTIES, ILLINOIS**

**FISCAL YEAR JULY 1, 2016 to JUNE 30, 2017**

This Ordinance constitutes the Budget and Appropriation Ordinance for the Plainfield Public Library District, Will and Kendall Counties, Illinois, for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

**Be It Ordained** by the Board of Library Trustees of the Plainfield Public Library District, Will and Kendall Counties, Illinois, as follows:

SECTION 1. The following budget and appropriations containing an estimate of receipts and expenditures be and the same are hereby adopted as the Budget and Appropriation Ordinance for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

The Board of Library Trustees caused to be prepared in tentative form a Budget and Appropriation Ordinance which Ordinance was conveniently available for public inspection for at least thirty (30) days prior to adoption of this Ordinance.

A public hearing as to such tentative Budget and Appropriation Ordinance was held on September 21, 2016, and notice of said hearing was given at least thirty (30) days prior to adoption of this Ordinance.

CORPORATE FUND

Estimated Receipts

Cash on hand on July 1, 2016	\$1,000,000
General Property Tax Levy	\$6,100,000
Miscellaneous/Grants/Other Taxes/Reserves	\$500,000
Developer Contributions	\$500,000
Total	\$8,100,000

Estimated Expenditures

Salaries	\$ 3,853,198
Health/Life/Dental Insurance/Employee Benefits	316,178
Professional Development/Travel/Membership Dues	85,680
Payroll/Accounting Services	19,845
Legal/Consulting Services	16,800
Technology Services	403,845
Office Supplies	136,080
Technical Processing Supplies	47,145
Postage/Printing	21,525
Public Relations	168,000
General Operating/Corporate Contingency	126,000
Equipment/Furnishings	84,000
Programs/Outreach	98,910
Print Materials	457,170
Non-Print Materials	383,145
Database Licensing	192,990
Property/Development	145,000
New Growth Expenses	145,000
Fund Transfers	<u>145,906</u>
 Total Estimated Expenditures	 \$ 6,846,416
 Estimated Cash on hand on June 30, 2017	 \$ 1,253,584

The foregoing estimated expenditures are appropriated for corporate purposes from the general property tax levy and from proceeds of a special tax for the Working Cash Fund (listed below).

WORKING CASH FUND

Estimated Receipts

Cash on hand on July 1, 2016	\$ 26,800
Working Cash Fund Tax Levy	<u>0</u>
Total	\$ 26,800

Estimated Expenditures

Transfer to Corporate Fund	\$ <u>26,800</u>
Estimated cash on hand on June 30, 2017	\$ -0-

The foregoing expenditures are appropriated from the Working Cash Fund and Corporate Fund.

SPECIAL RESERVE FUND

Estimated Receipts

Cash on hand on July 1, 2016	300,000
Interest/Transfers/Contributions	1,250,000
Grants	<u>2,500,000</u>
Total	\$ 4,050,000

Estimated Expenditures

Capital Expenditures	3,000,000
Property Acquisition/Construction/ Expansion/Related Professional Fees	<u>900,000</u>
Total	\$ <u>3,900,000</u>

Estimated cash on hand on June 30, 2017 150,000

The foregoing expenditures are appropriated from the Special Reserve Fund for the purposes stated.

BUILDINGS AND EQUIPMENT FUND -- .02% SPECIAL TAX LEVY

Estimated Receipts

Cash on hand on July 1, 2016	\$ 567,500
Receipts from .02% Special Tax Levy for the purchase of sites and buildings, the construction and equipment of buildings, the rental of buildings required for library purposes, and maintenance, repairs, and alterations of library buildings and equipment.	496,947
Interest	<u>20,000</u>
Total	\$ 1,084,447

Estimated Expenditures

Custodial Services	72,000
Maintenance Agreements/Building and Property	46,000
Repair, Replacement, Buildings and Property	190,000
Maintenance Supplies/Building and Property	40,000
Utilities/Disposal	118,720
Building, Site Maintenance Contingency	40,000

Equipment & Tools	12,000
Total	\$ <u>518,720</u>
Estimated cash on hand on June 30, 2017	565,727

The foregoing expenditures are appropriated from the proceeds of a Special Tax Levy for the purposes stated.

AUDIT FUND

Estimated Receipts

Cash on hand on July 1, 2016	\$ 12,200
Receipts from Special Tax Levy for audit expenses	<u>14,724</u>
Total	\$ 26,924

Estimated Expenditures

Audit Expenses	\$ <u>16,197</u>
Estimated cash on hand on June 30, 2017	\$ 10,727

The foregoing expenditures are appropriated from the proceeds of a Special Tax Levy for audit expenses.

ILLINOIS MUNICIPAL RETIREMENT FUND

Estimated Receipts

Cash on hand on July 1, 2016	\$ 304,000
Receipts from Special Tax Levy for Illinois Municipal Retirement Fund expenses	<u>506,149</u>
Total	\$ 810,149

Estimated Expenditures

Contributions to Illinois Municipal Retirement Fund	\$ <u>404,788</u>
Estimated cash on hand on June 30, 2017	\$ 405,361

The foregoing expenditures are appropriated from the proceeds of a Special Tax Levy for the purpose of contributions to the Illinois Municipal Retirement Fund.

SOCIAL SECURITY FUND

Estimated Receipts

Cash on hand on July 1, 2016	\$ 201,000
Receipts from Social Security Tax Levy	<u>372,526</u>
Total	\$ 573,526

Estimated Expenditures

Contributions to Social Security	\$ <u>287,562</u>
Estimated cash on hand on June 30, 2017	\$ 285,964

The foregoing expenditures are appropriated from the proceeds of a Special Tax Levy for the purpose of contributions to Social Security.

LIABILITY INSURANCE, WORKER'S  
COMPENSATION INSURANCE AND RISK MANAGEMENT FUND

Estimated Receipts

Cash on hand on July 1, 2016	72,000
Receipts from Special Tax Levy for liability insurance expenses	<u>40,492</u>
Total	\$ 112,492

Estimated Expenditures

Unemployment Compensation Insurance	\$ 3,000
Government Crime Insurance	3,600
Property and Liability Insurance	36,050
Worker's Compensation Insurance	13,850
Liability Contingency	<u>55,992</u>
Total	\$ <u>112,492</u>

Estimated cash on hand on June 30, 2017 0

The foregoing expenditures are appropriated from the proceeds of a Special Tax Levy for the purposes stated.

**SUMMARY OF APPROPRIATIONS BY FUND**

Corporate Fund	\$ 6,846,416
Working Cash Fund	26,800
Special Reserve Fund	3,900,000
Buildings and Equipment Fund	518,720
Audit Fund	16,197
Illinois Municipal Retirement Fund	404,788
Social Security Fund	287,562
Liability Insurance Fund	<u>112,492</u>
Total Appropriations	\$ 12,112,975

SECTION 2. All unexpended balances of any item or items appropriated in this Ordinance may be expended in making up any insufficiency in any other item or items in the same general appropriation.

SECTION 3. The invalidity of any item or section of this Ordinance shall not affect the validity of the whole or part thereof.

SECTION 4. All Ordinances or parts of Ordinances conflicting with any provision of this Ordinance be and the same are repealed.

SECTION 5. The Board of Library Trustees established a Special Reserve Fund and the unexpected balances from the proceeds received from library taxes may be accumulated in the Special Reserve Fund.

SECTION 6. This Ordinance shall be in full force and effect from and after passage and approval.

PASSED by the Board of Library Trustees this 21st day of September, 2016.

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

\_\_\_\_\_  
President, Board of Library Trustees,  
Plainfield Public Library District,  
Will and Kendall Counties, Illinois

ATTEST:

\_\_\_\_\_  
Secretary, Board of Library Trustees,  
Plainfield Public Library District,  
Will and Kendall Counties, Illinois

(SEAL)

**ORDINANCE NO. 2016-3**

**PREVAILING WAGE ORDINANCE  
PLAINFIELD PUBLIC LIBRARY DISTRICT  
WILL AND KENDALL COUNTIES, ILLINOIS FOR FISCAL YEAR  
JULY 1, 2016 TO JUNE 30, 2017**

WHEREAS, the Prevailing Wage Act (820 ILCS 130/1 et seq.) requires that the Library District and/or the Illinois Department of Labor investigate and ascertain the prevailing rate of wages as defined in said Act for laborers, mechanics and other workers in the locality of the Plainfield Public Library District, Will and Kendall Counties, Illinois (the "Library District") employed in performing construction of public works, for the Library District.

NOW, THEREFORE, BE IT ORDAINED BY the Board of Trustees of the Plainfield Public Library District, Will and Kendall Counties, Illinois:

SECTION 1: To the extent required by law, including said Act, the general prevailing rate of wages in the locality of the Library District for laborers, mechanics and other workers engaged in construction of public works coming under the jurisdiction of the Library District is hereby ascertained to be the same as the prevailing rate of wages for construction work in the Will and Kendall County area as determined by the Department of Labor of the State of Illinois as of June of the current year, and as thereby revised from time to time, and such determination is incorporated herein.

SECTION 2: The Secretary of the Library District shall publicly post or keep available for inspection by any interested party in the main office of the Library District this determination or any revisions of such prevailing rate of wages. A copy of this determination or of the current revised determination of prevailing rate of wages then in effect shall be attached to all contract specifications.

SECTION 3: The Secretary of the Library District shall mail a copy of this determination to any employer, and to any association of employers and to any person or association of employees who have filed their names and addresses, requesting copies of any determination stating the

particular rates and the particular class of workers whose wages will be affected by such rates.

SECTION 4: The Secretary of the Library District shall promptly file a certified copy of this Ordinance with both the Secretary of State Index Division and the Department of Labor of the State of Illinois.

SECTION 5: The Secretary of the Library District shall cause to be published in a newspaper or general circulation within the area, a copy of this Ordinance, and such publication shall constitute notice that the determination is effective and that this is the determination of this public body.

SECTION 6: This Ordinance shall be effective upon its approval, posting and publication, as provided by law.

Passed by the Board of Library Trustees of the Plainfield Public Library District, Will and Kendall Counties, Illinois this 15<sup>th</sup> day of June, 2016 by a vote of:

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

Approved this 15<sup>th</sup> day of June, 2016.

APPROVED:

\_\_\_\_\_  
President, Board of Library Trustees  
of the Plainfield Public Library District,  
Will and Kendall Counties, Illinois

(SEAL)

ATTEST:

\_\_\_\_\_  
Secretary, Board of Library Trustees  
of the Plainfield Public Library District,  
Will and Kendall Counties, Illinois







# NOTICE OF APPOINTMENT OF AUTHORIZED AGENT

IMRF Form 2.20 (Rev. 10/2014)

### INSTRUCTIONS

- The governing body of an IMRF employer (including townships) can appoint any qualified party as the employer's IMRF Authorized Agent.
- The governing body makes the appointment by adopting a resolution.
- The clerk or secretary of the governing body must certify the appointment (see Certification below).
- Mail the completed form to the Illinois Municipal Retirement Fund.
- A copy of the completed form should be retained by the employer.
- The new Authorized Agent will need to register for a new User ID on IMRF Employer Access.

EMPLOYER NAME		EMPLOYER IMRF I.D. NUMBER	
AUTHORIZED AGENT'S SALUTATION <input type="checkbox"/> Dr. <input type="checkbox"/> Mr. <input type="checkbox"/> Mrs. <input type="checkbox"/> Ms.	LAST NAME	FIRST NAME	MIDDLE INITIAL JR., SR., II, ETC.
TYPE OF GOVERNING BODY			
DATE APPOINTMENT MADE (MM/DD/YYYY)	EFFECTIVE DATE OF APPOINTMENT (MM/DD/YYYY)	POSITION TITLE	
<p>Powers and duties delegated to Authorized Agent pursuant to Sec. 7-135 of Illinois Pension Code by governing body (P.A. 97-0328 <b>removed</b> the requirement that the Authorized Agent be a participant in IMRF to file a petition or cast a ballot):</p> <p style="text-align: center;">To file Petition for Nominations of an Executive Trustee of IMRF    <input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p style="text-align: center;">To cast a Ballot for Election of an Executive Trustee of IMRF    <input type="checkbox"/> Yes    <input type="checkbox"/> No</p>			
<b>X</b> SIGNATURE OF AUTHORIZED AGENT NAMED ABOVE		DATE (MM/DD/YYYY)	
<b>CERTIFICATION</b>			
I, _____, do hereby certify that I am _____ <small>NAME</small> <span style="float: right;"><small>CLERK OR SECRETARY</small></span>			
of the _____ <small>NAME OF EMPLOYER</small>			
and the keeper of its books and records and the foregoing appointment and delegation were made by resolution duly adopted on the date indicated.			
SEAL		SIGNATURE OF CLERK OR SECRETARY	
<b>BUSINESS ADDRESS</b>			
All correspondence and communications with the Authorized Agent are to be addressed as follows:			
NAME (IF DIFFERENT FROM ABOVE)			
<input checked="" type="checkbox"/> Ms. <input type="checkbox"/> rs. <input type="checkbox"/> Ms.			
BUSINESS ADDRESS			
CITY STATE AND ZIP + 4			
DAYTIME TELEPHONE NO. (with Area Code)		ALTERNATE TELEPHONE NUMBER (with Area Code)	
FAX NO. (with Area Code)		EMAIL ADDRESS	

IMRF

2211 York Road Suite 500 Oak Brook, IL 60523-2337

Employer Only Phone: 1-800-728-7971 Member Services Representatives 1-800-ASK-IMRF (1-800-275-4673) Fax (630) 706-4289

**COMPUTER/SOFTWARE TECH SUPPORT CONTRACT**  
**July 2016 extension to 2014-2016 support contract**

WHEREAS, the Plainfield Public Library District, Will and Kendall County, Illinois (the "Library District") desires to hire and engage Tech Pro Logic Inc. ("Contractor") to provide the Library District with repairs, technical support and upgrade assistance for the Library District's computers and information systems.

WHEREAS, Contractor is willing to provide such professional services on the basis of the terms and conditions provided herein and as provided in Exhibit A hereto.

NOW THEREFORE, it is agreed between the Board of Library Trustees of the Plainfield Public Library District, Will and Kendall County, Illinois and Contractor, as follows:

Contractor is hired and engaged by the Library District, upon the terms and conditions as provided herein and in Exhibit A hereto.

In witness whereof, the parties have executed this Agreement this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

Plainfield Public Library District,  
Will and Kendall County, Illinois

Tech Pro Logic Inc.:

By: \_\_\_\_\_

\_\_\_\_\_  
Marc Sims (President)

**EXHIBIT A TO COMPUTER/SOFTWARE TECH SUPPORT CONTRACT  
BETWEEN PLAINFIELD PUBLIC LIBRARY DISTRICT, WILLAND KENDALL COUNTY,  
ILLINOIS (THE "LIBRARY DISTRICT") AND Tech Pro Logic Inc. ("CONTRACTOR")**

- Contract length – 12 month, from July 1, 2016 – June 30, 2017
- Contractor Services Averaging 3 days per week (up to 24 hours per week), 52 weeks per year. Any Tier 1-3 work done during this time frame is covered in this contract.
- A maximum of 1208 weekly scheduled visit man-hours per year are covered in this contract.  
A proposed visit schedule adjusted for scheduled library closings from July 1, 2016 – June 30, 2017 is included.
- 2 telephone / remote Contractor support incidents per month included. Additional incidents to be billed appropriately.
- 4 next day contractor emergency response incidents per contract term, included. Additional incidents to be billed appropriately.

For Emergency situations contractor will respond by telephone within one business hour of an incident report (if the call is received by 5 p.m., Monday through Friday) and contractor will make every effort to have a technician onsite within 2 hours (if the call is received by 4 p.m., Monday through Friday). Otherwise a technician will be onsite by next business day Monday through Friday 8:00 a.m. to 6:00 p.m. Emergencies would typically include problems with routers, switches, hubs, firewalls and servers as well as events that could result in a system wide outage. Other critical systems (as identified by Library District administration) are covered.

Weekend and holiday coverage is included but response time could take up to an additional hour.

- Updates of network equipment and software will be scheduled every four weeks (up to 4 hours per month). Up to 48 man hours of network maintenance updates per contract term are covered. These hours are tracked and scheduled separately from the weekly maintenance hours.

This schedule will be determined between Contractor and Library District administration. This maintenance may require network and or server down time and every attempt to schedule this down time to hours that will not impact the day to day services of the library will be made.

Tech Pro Logic highly recommends that server operating systems and software be maintained / updated no less frequently than once every four weeks to enable us to assure you of network functionality and stability. Some of this process can be automated. Some of this process can be done via remote access. This will minimize the need for library and contractor staff to be on site outside of the libraries normal operating hours.

- Data backup: on a weekly basis contractor will ensure that data backup is working and past backup media is properly stored in a safe location that is agreed upon with the Library District.
- A summary report of services rendered will be provided. Any services provided that exceed the contract terms will be evaluated and will be billed appropriately. Billing for any services that exceed the contract terms will be settled within 30 days of the end of the contract.
- Contract cost \$56,500.00 for the year term, prorated as applicable, payable every three months no later than the seventh day of July 2016, October 2016, January 2017, and April 2017. See Exhibit B for other cost and payment options. This discount is 8% (beyond our existing pre-paid discount).
- Contract extendable by Library District for 60 days at 110% of prorated cost.
- Termination by either party without cause with 60 day written notice, without notice if for cause, compensation proratable through termination.
- Vacation and sick hours covered by designee of contractor, provided by the contractor and mutually agreed as acceptable, with comparable skills to contractor.
- Schedule for cost of additional hours, see attached rate spreadsheet.
- Contractor will supply contact information for emergencies.
- Contractor will abide by the policies of the Library District regarding confidentiality and patron privacy, and abide by all other applicable laws, ordinances, regulations and statutes.

**EXHIBIT B TO COMPUTER/SOFTWARE TECH SUPPORT CONTRACT  
BETWEEN PLAINFIELD PUBLIC LIBRARY DISTRICT, WILLAND KENDALL COUNTY,  
ILLINOIS (THE "LIBRARY DISTRICT") AND Tech Pro Logic Inc. ("CONTRACTOR")**

Contractor is willing to offer further discounts off of the total contract cost if any of the following modified payment terms are acceptable:

Contract total cost \$56,200.00 for one year contract term, prorated as applicable, payable every four months (three payments per year). These payments will be due no later than the seventh day of July 2016, November 2016 and March 2017. This discount is 8.5% (beyond our existing pre-paid discount).

Contract total cost \$55,900.00 for one year contract term, prorated as applicable, payable every six months (two payments per year). These payments will be due no later than the seventh day of July 2016, January 2017. This discount is 9% (beyond our existing pre-paid discount).

Contract total cost \$55,600.00 for one year contract term, one payment per year. This payment will be due no later than the seventh day of July 2016. This discount is 9.5% (beyond our existing pre-paid discount).

**The following options extend the contract terms to cover two years, applicable contract details are extended appropriately to cover the second year:**

Contract total cost \$55,300.00 per year for two year contract term, prorated as applicable, payable every six months (two payments per year, for two years). These payments will be due no later than the seventh day of July 2016, January 2017, July 2017 and January 2018. This discount is 10% (beyond our existing pre-paid discount).

Contract total cost \$55,000.00 per year for two year contract term, payable one payment per year. These payments will be due no later than the seventh day of July 2016 and July 2017. This discount is 10.5% (beyond our existing pre-paid discount).

## Examples of Work Categories

### Basic Workstation, Software and Local Peripherals:

A basic workstation is a non-specialized standalone workstation (a home / office PC, notebook or tablet)  
Basic software is Office Suite (MS Office, Open Office etc., Browsers, non-network, software)  
Basic peripherals (printer, mouse, keyboard, barcode scanner) are physically connected to the workstation.  
Build/assemble a basic workstation  
Install/Replace: Hard Drives, Memory, etc. in a basic workstation  
Installing standard OS and drivers (Windows, Mac) on a basic workstation  
Creating and configuring local profiles which includes configuring browsers etc. on a basic workstation  
Installing basic software on a basic workstation  
Installing local printers and other local peripherals (non-network peripherals) on a basic workstation  
Running standard operating system and basic software updates on a basic workstation  
General support and training of a basic workstation and of basic software.  
Troubleshooting / Diagnostics of a basic workstation and of basic software, except as outlined below.

### Advanced Workstation, Software and Peripherals

An advanced workstation is a specialized workstation (a kiosk, self-checkout, image scanning and editing, etc.)  
Advanced software is specialized or proprietary software (accounting, security / video, network client software).  
Advanced peripherals include: various assistive technologies, wireless printers, image scanners, etc.)  
Installing advanced OS and drivers (Linux, Solaris, UNIX) on a workstation  
Setting up virtual workstations (using VMware, Hyper-V, Virtual Box, Parallels Desktop, etc.) on a workstation.  
Installing, configuring and maintaining advanced software installed on a workstation  
Connecting a workstation to a network (connecting to a domain or workgroup)  
Imaging / cloning a workstation (Creating or deploying an image)  
Configuring or troubleshooting local security and policy settings on a workstation  
Troubleshooting a crashed workstation  
Troubleshooting Malware / Virus on a workstation  
Creating and maintaining local (non-network) backups on a workstation

### Basic Network / Server:

Setup and maintain and troubleshoot basic network connectivity: from equipment to switch  
Setup and maintain unmanaged network switches and unmanaged WiFi.  
Setup and maintain basic file server or print server  
Setup and maintain network user accounts including profiles (roaming or mandatory), basic login scripts.  
Setup and maintain server based management software (Smart Shield, Deep Freeze, Reservations system)  
Setup, maintain network shares  
Setup, maintain network printers and print shares  
Manage network backups  
Migration of network data and printers not involving Advanced Network / Server work

### Advanced Network / Server:

Setup and maintain domain controller, web server, database server  
Setup and maintain network management software (Antivirus, Backup)  
Setup and maintenance of Network security policies and advanced login scripts.  
Troubleshooting a crashed server  
Setup, maintain and troubleshooting firewall, router, managed switches and managed WiFi  
Troubleshooting network and internet outages

For further clarifications please contact the Tech Pro Logic office.

## SERVICE RATES (JULY 2016): NOT FOR PROFIT, CUSTOMERS

**Non – Prepaid service rate: \$64.00 per hour** (rate applied to non prepaid work defined as Tiers 1-3 below).

**Prepaid service hours pool, Tiers of service:**

**Tier 1** Basic Workstation and local peripherals: **\$44.00 per hour**

**Tier 2** Advanced Workstation, Basic Network / Server and network peripherals: **\$48.00 per hour**

**Tier 3** Advanced Network / Server, Basic web page updates: **\$52.00 per hour**

Please contact Tech Pro Logic management for clarification on which services fall under which Tier of service.

Tech Pro Logic management can provide you with information about services offered which are not defined as Tiers 1-3.

**Prepaid Service Hour Pool:** A “pool” of service hours can be purchased. A minimum **\$1,472.00** purchase is required to start a service pool. Services provided will be charged against the pool at the appropriate rate (listed above). A monthly statement detailing the service hours used and the current status of your service pool balance will be provided. If your service pool reaches a balance of **\$368.00 (or less)**, a Tech Pro Logic representative will contact you. Additional time may be added to your service pool at a minimum of **\$736.00**. Customers requesting more than 16 hours of service per month will be required to add more funds to the service hours pool.

**General Rate Conditions** (these apply to “Prepaid” and “Non—Prepaid” Services):

- Services are to be prescheduled at least 2 days in advance, or premium rate conditions will apply.
- Services will be counted against the appropriate service rate at a minimum of a half hour incident and will be billed in half hour increments. *Billing for travel and other accommodations may apply.*
- **Standard scheduled time periods:** 8:00 AM to 9:00 PM Monday - Friday, 8:00 AM to 6:00 PM Saturday, 12:00 PM to 6:00 PM Sunday not to exceed 8 man-hours per individual per day, not including standard business holidays.
- All Support, including remote, telephone, email and chat support will be counted against the appropriate service rate at a minimum of a half hour per request and will be billed in half hour increments. Premium rate conditions will apply where applicable. Pre-schedule limitations may apply to these support types (see below).
- Breakfast, Lunch or Dinner is not counted against the any service rate unless business is conducted during this time.
- Prepaid hours do not expire for the duration of the customer service relationship.

**Premium Rate Conditions** (these apply to “Prepaid” and “Non—Prepaid” Tier 1-3 Services):

**Add \$10.00 per hour to the appropriate service rate.**

- Work done outside of Standard scheduled times.
- Work done in excess of eight hours per individual per day.
- Emergency support: support not scheduled at least two days in advance. This includes phone and remote support for incidents that take over half an hour to resolve.
- Holiday visits: visits scheduled on standard business holidays.

### Scheduling

- All scheduling must be confirmed and approved by Tech Pro Logic management.
- Scheduling for non-contract customers can not be guaranteed more than two weeks ahead of current date.
- Scheduling for non-contract customers may be changed by Tech Pro Logic management at any time.

**Fines and Fees:** If the prepaid service goes to a negative balance this will be corrected within 30 business days. If after 30 business days there remains a negative balance, a fine will be applied to the account equaling the balance of ALL unpaid hours as if they were charged at the non-prepaid service rate. An invoice showing the appropriate fine will be sent to the customer. Non-Prepaid services going unpaid for over 30 business days will result in a fine of 5% of the unpaid balance. After 30 days no further service will be provided to that customer until all payments and fees are settled. Any and all fines and fees that are not settled after 60 days will be turned over to collections.

**Contracting with or hiring Tech Pro Logic Staff:** All Tech Pro Logic staff have a non-compete contract and are prohibited from doing technical support work outside of their current position. We understand that you may highly appreciate the service that our staff provides you. If you choose to hire a Tech Pro Logic staff member as one of your own employees, you will be assessed a “finders fee” of 30% of the employees first year's wages with you, to be paid within 30 days of the employees first day of work for you. If you choose to contract with a Tech Pro Logic staff member for a project outside of your current arrangements with Tech Pro Logic, you will be assessed a “finders fee” of 30% of the project funding that is given to the Tech Pro Logic Employee to be paid within 30 days of the employees first day of work. Additionally, if you contract with or hire a Tech Pro Logic staff member, you will lose any pre-pay or other discounts that have been applied to your account for up to 6 months prior to the date of contract or hire. This penalty will be applied against you account and will be due within 30 days. This will be in effect for up to 2 years after you end your relationship with Tech Pro Logic.

**Conditions and pricing are subject to change.**

**Circumstances affecting any or all of the above conditions will be evaluated on a case-by-case basis.**



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**Tech Pro Logic Collective Purchase Agreement, May – July 2016**

Tech Pro Logic Inc. will allow existing and new customers to participate in a collective purchase to benefit from a discount in services to be distributed as a credit to their individual accounts based on the value of this agreement as of July 31, 2016.

Funds received for all customer service purchases between May 1, 2016 and July 31, 2016 will be applied toward the value of this agreement. A total of the funds received by July 31, 2016 will be calculated and credits will be applied on each customer account during the first week of August 2016. Any one customer may make more than one purchase between May 1 and July 31, 2016. The discount / credit will be applied to the total amount each customer purchases.

The discounts will be as follows:

<u>Agreement Value</u>	<u>Customer Discount / Credit</u>
\$20,000.00 to \$39,999.99	5.0%
\$40,000.00 to \$79,999.99	5.5%
\$80,000.00 to \$119,999.99	6.0%
\$120,000.00 to \$159,999.99	6.5%
\$160,000.00 to \$199,999.99	7.0%
\$200,000.00 to \$239,999.99	7.5%
\$240,000.00 to \$279,999.99	8.0%
\$280,000.00 to \$319,999.99	8.5%
\$320,000.00 to \$359,999.99	9.0%
\$360,000.00 to \$399,999.99	9.5%
\$400,000.00 plus	10.0%

Collective purchase discounts for contract customers will be prorated based on the discounts already incorporated into the contract. These customers will still receive a credit in a service hours pool.

An example of this process is on the next page.

Please contact me if you have any questions.

Thank you.

Marc C Sims  
 President  
 Tech Pro Logic Inc.

## **Tech Pro Logic Collective Purchase Agreement, May – July 2016**

### **Example:**

Between May 1 and July 31 2016

Customer A purchases \$500.00 in service hours

Customer B purchases \$500.00 in service hours in May

Customer B purchases \$500.00 in service hours in July

Customer C purchases \$1,000.00 in service hours

Customer D purchases \$10,000.00 in service hours

Customer E purchases \$20,000.00 in service hours

Customer F purchases \$40,000.00 in service hours

Customer G purchases \$50,000.00 in a contract

The total value of the Purchase Agreement would be \$122,500.00. The discount for each customer would be 6.5%.

During the first week of August 2016 each customer would receive a credit to their service hours pool in the amount of 6.5% of their purchases:

Customer A will receive a credit to their service hours pool of \$32.50

Customer B will receive a credit to their service hours pool of \$65.00

Customer C will receive a credit to their service hours pool of \$65.00

Customer D will receive a credit to their service hours pool of \$650.00

Customer E will receive a credit to their service hours pool of \$1,300.00

Customer F will receive a credit to their service hours pool of \$2,600.00

Customer G who has a contract that already gives them a discount of 5% will receive a 1.5% credit to their service hours pool of \$750.00

Customers who sign up for contracts also maintain service hours pools to cover for services that fall outside the contract terms.

These credits will be available for use as long as you remain a Tech Pro Logic customer. The credited hours will be used after the actually purchased hours have been used.