

Atlanta Public Library District November 2018 Special Meeting Agenda

Pursuant the Open Meetings Act notice is hereby given of a special meeting of the Board of Trustees of the Atlanta Public Library District at 6:30pm on November 26, 2018, in the event space in the Union Hall Loft adjacent to the Atlanta Museum. A copy of the Board of Trustees packet is available online at www.atlantapld.org 48 hours prior to the meeting.

The Atlanta Public Library District strives to be a service-driven community resource for learning, creativity and engagement. Its mission is to improve the quality of life of patrons by expanding their horizons, meeting their learning needs, and enhancing their interests in meaningful and entertaining ways.

CALL TO ORDER/ROLL CALL

PUBLIC COMMENTS

Public comments are limited to four minutes for each individual, with a total of 20 minutes allotted for all public comments. Anyone who wishes to address the Board should sign in prior to the meeting on the sheet provided. The Library's Rules for Public Comment are posted at the Library and Museum and available at all public meetings.

APPROVAL OF NOVEMBER 15, 2018 REGULAR MEETING MINUTES

OLD BUSINESS

- Annual Financial Report/Treasurer's Report

Dated this 20th day of November, 2018

Cathy Maciariello, Library Director; Rachel Neisler, Museum Director

The November 15, 2018 meeting of the Board of Trustees of the Atlanta Public Library District was called to order at 6:30 PM by President Randy Brooks. The meeting was held in the back room of the Palms Grill Café. President Brooks appointed Rachel Neisler to act as Secretary in the absence of Karen Horn. Ms. Neisler called the roll with the following trustees present: Randy Brooks, Steve Dreyer, Jim Welchel, and Bob Letterly. Jeremy Snead, Lori Cotton and Karen Horn were not present. Other persons present included Rachel Neisler and Cathy Maciariello, Directors; Debbie Last, J. M. Abbott & Associates; and attorney Steven Mahrt.

During the public comments period, questions were raised regarding the election packets and the proposed special event liquor permit.

Randy Brooks suggested moving the discussion of the Annual Financial Report (AFR) to the beginning of the meeting since Debbie was present to answer questions. Bob Letterly moved to make this change on the agenda, and Steve Dreyer seconded the motion. The motion passed unanimously as follows: Randy Brooks (yes); Jim Welchel (Yes); Steve Dreyer (yes); Bob Letterly (yes). Jeremy Snead, Karen Horn and Lori Cotton were not present and did not vote.

Ms. Last then went through the AFR and the Treasurer's Report. Since there was not a 3/5 majority of the Board present to approve the AFR, Randy noted that a special meeting would be necessary in the near future to approve it. Meanwhile, Cathy will publish the Treasurer's Report in the newspaper as required. As soon as the Board approves and certifies the AFR, Debbie will file it. Steve Dreyer moved to accept the AFR and approve the Treasurer's Report. Jim Welchel seconded the motion. The motion passed unanimously as follows: Randy Brooks (yes); Bob Letterly (yes); Steve Dreyer (yes); Jim Welchel (yes). Jeremy Snead, Karen Horn and Lori Cotton were not present and did not vote. Ms. Last then left the meeting.

After review of the minutes of the September 20 Budget and Appropriation Public Hearing and the September 20 minutes of the Board of Trustees meeting, Bob Letterly moved to accept the minutes as written, and Steve Dreyer seconded the motion. The motion passed unanimously as follows: Randy Brooks (yes); Bob

Letterly (yes); Steve Dreyer (yes); Jim Welchel (yes). Jeremy Snead, Karen Horn and Lori Cotton were not present and did not vote.

Steve Dreyer then noted the two months of monthly financial reports in the packet and moved to accept the reports. Bob Letterly seconded the motion. The motion passed unanimously as follows: Randy Brooks (yes); Bob Letterly (yes); Steve Dreyer (yes); Jim Welchel (yes). Jeremy Snead, Karen Horn and Lori Cotton were not present and did not vote.

Rachel Neisler reported for the Technology Team in the absence of Lori Cotton, indicating that the computers donated by State Farm were being processed and appropriate software added. Jim Welchel then reported for the Facilities Team. He said that the work on Union Hall by Zach's Heating and Cooling and The Carpet House was complete, with the exception of programmable thermostats and the carpet transitions. That work should be completed soon. He also reported that he and Steve had done a walk-through of all the buildings and were working on a priority list of necessary repairs. Following the presentation, Bob Letterly moved to accept the reports of the Board work teams, and Steve Dreyer seconded the motion. The motion passed unanimously as follows: Randy Brooks (yes); Bob Letterly (yes); Steve Dreyer (yes); Jim Welchel (yes). Jeremy Snead, Karen Horn and Lori Cotton were not present and did not vote.

Rachel Neisler then gave a brief report on the status of the MOMS exhibit, saying things are on schedule and that she will soon begin to move items around in the Museum to accommodate our companion exhibit. Cathy reported that she is working on two art projects to accompany the opening of the MOMS exhibit: a community mural project under the direction of artist Regan King, and an art competition in collaboration with Olympia High School. The competition will be open to all students at Olympia High School and adults living in the Olympia District. Jim Welchel moved to accept the Directors' reports, and Bob Letterly seconded the motion. The motion passed unanimously as follows: Randy Brooks (yes); Bob Letterly (yes); Steve Dreyer (yes); Jim Welchel (yes). Jeremy Snead, Karen Horn and Lori Cotton were not present and did not vote.

Regarding the Tax Levy Ordinance, Steve Dreyer moved to approve Ordinance 18-04. Jim Welchel seconded the motion. The motion passed unanimously as follows: Randy Brooks (yes); Bob Letterly (yes); Steve Dreyer (yes); Jim Welchel (yes). Jeremy Snead, Karen Horn and Lori Cotton were not present and did not vote.

Regarding a request to the City to allow the Library/Museum to serve complimentary wine at some of its events, Cathy noted that the number of events would be limited and that they would all occur after regular Library hours. Alternative beverages would also be provided. Jim Welchel noted that this is not unlike what the Library does to offer free cocoa, tea, cider and candy to children and visitors to the Library. A question arose regarding insurance, and Cathy explained that the Library does not need dram shop insurance because we do not ever sell alcohol; for all other insurance matters, the Library is covered under its general liability policy. This has been confirmed by Karen with the insurance company, but Cathy volunteered to check once again to satisfy questions. Bob Letterly asked how much this would cost, and Cathy explained that the cost of wine (excluding the MOMS opening event) would likely be less than \$200, and the permit from the city would cost approximately \$35. This depends on the number of events (which have not yet been determined). Steve Dreyer moved to approve the request to ask the city for a special event permit for a limited number of events after the first of the year. The motion passed unanimously as follows: Randy Brooks (yes); Bob Letterly (yes); Steve Dreyer (yes); Jim Welchel (yes). Jeremy Snead, Karen Horn and Lori Cotton were not present and did not vote.

There being no further business to come before the Board, Steve Dreyer moved to adjourn the meeting at 7:23pm. Jim Welchel seconded the motion. The motion passed unanimously as follows: Randy Brooks (yes); Bob Letterly (yes); Steve Dreyer (yes); Jim Welchel (yes). Jeremy Snead, Karen Horn and Lori Cotton were not present and did not vote.

Respectfully Submitted,

Rachel Neisler, Acting Secretary



J. Michael Abbott, CPA
(1948 - 2006)

ACCOUNTANTS' COMPILATION REPORT

Debra Curry, CPA
Clayton George, CPA/PFS
Debra Last, CPA
Andrew Hayes, CPA
Andrew Fitzpatrick, CPA

Board of Trustees
Atlanta Public Library District
Atlanta, IL

Management is responsible for the accompanying special-purpose Annual Treasurer's Report of the Atlanta Public Library District (a governmental unit) for the year ended June 30, 2018, and the related special-purpose revenue summary, compensation summary, expenditure summary and summary statement of condition for the year then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the special-purpose financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these special-purpose financial statements.

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

The special-purpose financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Illinois, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

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

We are not independent with respect to Atlanta Public Library District.

J.M. Abbott & Associates, Ltd.
J.M. Abbott & Associates, Ltd.
November 12, 2018

ANNUAL TREASURER'S REPORT - CASH BASIS
ATLANTA PUBLIC LIBRARY DISTRICT
FISCAL YEAR ENDING JUNE 30, 2018

REVENUE SUMMARY: Property Taxes 144,127 – Interest Income 216 – State Grant 1,773 – Fines, Fees & Copies 890 – Private Grants & Donations 35,131 – Rent 3,563 – Sales of Books and Merchandise 367 – Restaurant Sales 102,968 – Misc. 1,727
TOTAL REVENUES: \$290,762

COMPENSATION SUMMARY: Compensation **under \$25,000** – Sheila Birch, Mary Crismon, Cassandra Gibbs, Jennifer Godfrey, Ruth Gordon, Christopher Howard, Toni LaDew, Elizabeth Letterly, Catherine Maciariello, Rachel Neisler, Linda Orrick, Shelby Osborn, Logan Robb, Sarah Seward, Amanda Smith
TOTAL COMPENSATION - \$97,605

EXPENDITURE SUMMARY: AEP Energy 3,987 – Ameren Illinois 13,589 – Ancel, Glink, Diamond, Bush Law Offices 17,919 – Aramark 2,907 – Atlanta National Bank 14,068 - Chase Card Services 7,206 - Frontier 3,637 – J.M. Abbott & Associates, Ltd. 9,238 – Kavanagh, Scully, Sudow 4,300 – Resilient Premier Cleaning 2,570 – Selective Insurance 9,736 – Teleologic Learning Co 3,076 - Hoelting Foods 33,017 – Rachel Neisler 4,891 – US Treasury 8,581 – Other Disbursements (less than \$2,500) 38,015
TOTAL VENDORS: \$176,737

ANNUAL TREASURER'S REPORT - CASH BASIS - CONTINUED
 ATLANTA PUBLIC LIBRARY DISTRICT
 FISCAL YEAR ENDING JUNE 30, 2018

SUMMARY STATEMENT OF CONDITION

	<u>GENERAL</u>	<u>SPECIAL</u>	<u>ENTERPRISE</u>
	\$	REVENUE	\$
Beginning Fund Balance, July 1, 2017	\$ 50,821	7,800	\$ 3,759
Revenues	167,536	20,243	102,983
Expenditures	(148,659)	(17,822)	(107,861)
Transfers	<u>(977)</u>	<u>0</u>	<u>977</u>
Ending Fund Balance, June 30, 2018	<u>\$ 68,721</u>	<u>\$ 10,221</u>	<u>\$ (142)</u>

Subscribed and sworn this _____ day of _____, 2018

 Steve Dreyer, Treasurer



J. Michael Abbott, CPA
(1948 - 2006)

Debra Curry, CPA
Clayton George, CPA/PFS
Debra Last, CPA
Andrew Hayes, CPA
Andrew Fitzpatrick, CPA

ACCOUNTANTS' COMPILATION REPORT

Board of Trustees
Atlanta Public Library District
Atlanta, IL

Management is responsible for the accompanying special-purpose Annual Financial Report of Atlanta Public Library District (a governmental unit), which comprise the statement of assets, liabilities, and fund balances - cash basis as of June 30, 2018, and the related statement of revenues, expenditures, and fund balances - cash basis for the year then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

The special-purpose financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Illinois Comptroller's Office, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

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

We are not independent with respect to Atlanta Public Library District.

J.M. Abbott & Associates, Ltd

J.M. Abbott & Associates, Ltd.
November 12, 2018



STATE OF ILLINOIS
COMPTROLLER

SUSANA A. MENDOZA

DO NOT SEND THIS PAPER COPY - THIS IS YOUR COPY.
MAKE SURE YOU HAVE CLICKED THE SUBMIT BUTTON IN
THE COMPTROLLER CONNECT PROGRAM. THIS WILL
PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY
OF YOUR ANNUAL FINANCIAL REPORT.

FY 2018 Annual Financial Report

Special Purpose Long Form

CCIF Copy - 11/8/2018 11:42:32 AM

Init Name : Atlanta Public Library District

County : Logan

Unit Code : 054/001/10

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position, the Contact Information, the TIF status, the FEIN status, the Total Appropriations, and the Legal Debt Limitation of Atlanta Public Library District as of the end of this fiscal year.

Written signature of government official
Steve Dreyer, Treasurer

Please Sign : _____

Date : _____

Please be sure to fill out this section accurately. The information you provide below is (1) our primary way of contacting your government, (2) the information we supply to external agencies, and (3) is the name and title we will list on our website. This section should NOT contain ANY of your Accounting Professional's information.

STEP 1: ENTER CONTACT INFORMATION

Is the following information correct and complete? _____ Yes _____ No

<p>A. Contact Person (elected or appointed official responsible for filling out this form.)</p>		<p>B. Chief Executive Officer (Enter your name here ONLY if you are the elected or appointed official responsible for the EXECUTIVE ADMINISTRATION, i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)</p>		<p>C. Chief Financial Officer (Enter your name here ONLY if you are the elected or appointed official responsible for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.)</p>	
Steve	Dreyer	Randy	Brooks	Steve	Dreyer
Treasurer		President		Treasurer	
P.O. Box 568		P.O. Box 568		P.O. Box 568	
Atlanta		Atlanta		Atlanta	
IL 61723		IL 61723		IL 61723	
Phone: (217) 648-2112 Ext.		Phone: (217) 648-2112 Ext.		Phone: (217) 648-2112 Ext.	
Fax:		Fax:		Fax:	
E-Mail: spdreyer1972@gmail.com		E-Mail: apidpres@gmail.com		E-Mail: spdreyer1972@gmail.com	
<p>D. Purchasing Agent (Enter the Purchasing Agent or if there is no Purchasing Agent, the name of the person responsible for oversight of all competitively bid contracts should be listed.)</p>		<p>E. FOIA Officer (Enter the FOIA Officer or if there is no FOIA Officer, the name of the person responsible for oversight of all FOIA requests should be listed.)</p>			
Cathy	Maciariello	Rachel	Neisler		
Purchasing Agent		Manager			
P.O. Box 568		P.O. Box 568			
Atlanta		Atlanta			
IL 61723		IL 61723			
Phone: (217) 648-2112 Ext.		Phone: (217) 648-2112 Ext.			
Fax:		Fax:			
E-Mail: apidlibrary@gmail.com		E-Mail: apidmuseum@gmail.com			

If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2.

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 6/30/2018

If the fiscal year end date listed above is incorrect, follow the steps outlined in the Comptroller Connect application to provide your official documentation that confirms your fiscal year end date. Upon receipt and approval of this documentation, your fiscal year end date can be officially amended.

STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE, TIF, AND PENSION / RETIREMENT BENEFITS

P1. Has your government commenced dissolution proceedings? Yes No Dissolution Filing Date

A. Has your government implemented GASB 34 in FY 2018 reporting or in previous reporting years? Yes No

B. Which type of accounting system does Atlanta Public Library District use?

- Cash - with no assets (Cash Basis) Modified Accrual/Accrual
- Cash - with assets (Modified Cash Basis) Combination (Explain)

C. Does the government have bonded debt this reporting fiscal year? Yes No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F5 and F6.

G.O. Bonds Revenue Bonds Alternative Revenue Bonds Yes No

D. Does the government have debt, other than bonded debt this reporting fiscal year? Yes No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F5 and F6.

Contractual Commitments Other (Explain)

E. Does the government own or operate a public utility company? Yes No

If "Yes", indicate the type(s) of utilities and enter the expenditures in Code 271.

Water/Sewer Electric/Gas/Transit 911 Telephone/Telecommunications Other

F. Does the government have a pension funds or other retirement benefits this reporting fiscal year? Yes No

If Yes, indicate the type(s) of pension funds or other retirement benefits and complete the Pension Funds/Retirement Benefits section.

Illinois Municipal Retirement Fund (IMRF) Police Pension Fire Pension Sheriff's Law Enforcement Personnel Plan (SLEP)
 Other Pension Other Post Employment Benefits (OPEB)

STEP 4: POPULATION, EAV AND EMPLOYEES

What is the total population of Atlanta Public Library District?^	2,300
What is the total EAV of Atlanta Public Library District?	\$43,732,116
How many full time employees are paid?*	0
How many part time employees are paid?*	6
What is the total salary paid to all employees?	\$97,605

^ Or provide estimated population.

* Do not include contractual employees.

STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS

Provide the appropriation for the primary government listed in the first row of the table below.

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

Name of Unit/Component	Appropriation ^	Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
FUNDS SHOULD NOT BE LISTED HERE*				
Atlanta Public Library District	\$186,564		06/30	
Total Appropriations	\$186,564			

* Do not enter funds such as Joint Bridge, Permanent Road, Town Fund, Equipment, Water & Sewer, General Assistance, etc. These funds should be included in Step 8.

^ If the Primary Government or Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES.

STEP 7: OTHER GOVERNMENTS

Indicate any payments Atlanta Public Library District made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Intergovernmental agreements - indicate how much was paid	\$0
Federal government payroll taxes	\$8,581
All other intergovernmental payments	\$413

STEP 8: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2018 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page F1). If any fund names appear below, the data is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

Fund Name	Expenditure	Fund Type	FY End
Audit	\$1	Special Revenue Fund	06/30
Building & Maintenance	\$7,670	Special Revenue Fund	06/30
General Fund	\$148,659	General Fund	06/30
Liability Insurance	\$5,736	Special Revenue Fund	06/30
Palms Grill	\$107,861	Enterprise Fund	06/30
Retirement	\$697	Special Revenue Fund	06/30
Social Security	\$3,699	Special Revenue Fund	06/30
Total Expenditures	\$274,343		

B. Does Atlanta Public Library District have assets or liabilities that should be recorded as a part of Account Groups? See Chart of Accounts and Definitions and the How to Fill Out An AFR documents for more information about Account Groups.

X Yes ___ No

STEP 9: GOVERNMENTAL ENTITIES

List of governmental entities that are part of or related to the primary government. Exclude component units detailed in Steps 5 & 6. Most small governments do not have governmental entities.

Entity Name	Relationship

STEP 10: REPORTING

Check any state or local entity where financial reports are filed.

STATE AGENCIES	
___ - Board of Education	___ - Board of Higher Education
___ - DCEO	___ - Department of Insurance
OTHER STATE OR LOCAL OFFICES	
<u>X</u> - Illinois Comptroller	___ - Secretary of State
___ - General Assembly - House	___ - General Assembly - Senate
<u>X</u> - County Clerk	___ - Circuit Clerk
___ - Governor's Office	___ - Other - ___

All Funds and Discretely Presented Component Units

Code	Enter All Amounts in Whole Numbers	Report In Whole Numbers							Discretely Presented Component Units	
		General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary		Account Groups
Assets										
101t	Cash and Cash Equivalent	\$70,126	\$10,221	\$0	\$0	\$980	\$0	\$0	\$0	\$0
102t	Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115t	Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
109t	Inventories	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111t	Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112t	Other Assets (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$523,655	\$0
113t	Amount available for retirement of long-term debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
114t	Amount to be provided for payment of long-term debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120t	Total Assets	\$70,126	\$10,221	\$0	\$0	\$980	\$0	\$0	\$0	\$691,616
Liabilities										
122t	All Payables	\$1,405	\$0	\$0	\$0	\$1,122	\$0	\$0	\$0	\$0
132t	Deferred Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133t	Debt Service Payable - Principal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167,961
134t	Debt Service Payable - Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
128t	Other Liabilities (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
135t	Total Liabilities	\$1,405	\$0	\$0	\$0	\$1,122	\$0	\$0	\$0	\$167,961
Equity										
136t	Fund Balance - Reserved	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
137t	Fund Balance - Unreserved	\$68,721	\$10,221	\$0	\$0	\$0	\$0	\$0	\$0	\$0
138t	Retained Earnings - Reserved	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
139t	Retained Earnings - Unreserved	\$0	\$0	\$0	\$0	(\$142)	\$0	\$0	\$0	\$0
140t	Contributed Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141t	Investment in General Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142t	Total Equity	\$68,721	\$10,221	\$0	\$0	(\$142)	\$0	\$0	\$0	\$523,655
145t	Total Liability and Equity	\$70,126	\$10,221	\$0	\$0	\$980	\$0	\$0	\$0	\$691,616

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
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Report In Whole Numbers

Local Taxes									
201t	Property Tax	\$123,885	\$20,242	\$0	\$0	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Intergovernmental Receipts & Grants									
212t	State Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205t	State Gaming Tax(es)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215t	Other State Sources (Explain)	\$1,773	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225t	Federal Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
226t	Other Intergovernmental Sources (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Other Local Sources									
231t	Licenses and Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	Fines and Forfeitures	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234t	Charges for Services	\$777	\$0	\$0	\$0	\$0	\$0	\$0	\$0
235t	Interest	\$200	\$1	\$0	\$0	\$15	\$0	\$0	\$0
236t	Miscellaneous (Explain)	\$40,788	\$0	\$0	\$0	\$102,968	\$0	\$0	\$0

240t	Total Receipts and Revenue	\$167,536	\$20,243	\$0	\$0	\$102,983	\$0	\$0	\$0
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Office of the Comptroller, Susana A. Mendoza
 FY 2018 AFR
 Special Purpose Form

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
251t	General Government	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252t	Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254t	Judiciary and Legal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255t	Transportation and Public Works	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256t	Social Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257t	Culture and Recreation	\$134,739	\$17,822	\$0	\$0	\$0	\$0	\$0	\$0
258t	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275t	Environment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
259t	Debt	\$13,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271t	Public Utility Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272t	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
280t	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260t	Other Expenditures/Expenses (Explain)	\$0	\$0	\$0	\$0	\$107,861	\$0	\$0	\$0
270t	Total Expenditures/Expense	\$148,659	\$17,822	\$0	\$0	\$107,861	\$0	\$0	\$0

F3

Office of the Comptroller, Susana A. Mendoza
 FY 2018 AFR
 Special Purpose Form

Fund Balances and Other Financing Sources (Uses)

Code	Enter All Amounts in Whole Numbers	Report in Whole Numbers								Discretely Presented Component Units
		General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary		
301t	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)	\$18,877	\$2,421	\$0	\$0	\$0	(\$4,878)	\$0	\$0	\$0
302t	Operating transfers in	\$0	\$0	\$0	\$0	\$0	\$977	\$0	\$0	\$0
303t	Operating transfers out	(\$977)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
304t	Bond proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305t	Other long term debt (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
306t	Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	\$17,900	\$2,421	\$0	\$0	\$0	(\$3,901)	\$0	\$0	\$0
307t	Previous year fund balance	\$50,821	\$7,800	\$0	\$0	\$0	\$3,759	\$0	\$0	\$0
308t	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	\$68,721	\$10,221	\$0	\$0	\$0	(\$142)	\$0	\$0	\$0

Office of the Comptroller, Susana A. Mendoza
 FY 2018 AFR
 Special Purpose Form

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year	Original Issue Amount	Final Maturity Date	Interest Rate Ranges-Lowest	Interest Rate Ranges-Highest
Report in Whole Numbers												
General Obligation Bonds	400	\$0	406	\$0	412	\$0	418	\$0	\$0		0.00%	0.00%
Revenue Bonds	401	\$0	407	\$0	413	\$0	419	\$0	\$0		0.00%	0.00%
Alternate Revenue Bonds	402	\$0	408	\$0	414	\$0	420	\$0	\$0		0.00%	0.00%
Contractual Commitments	403	\$174,959	409	\$0	415	\$6,998	421	\$167,961	\$188,321	08/01/2019	4.00%	4.00%
Other (Explain)	404	\$0	410	\$0	416	\$0	422	\$0	\$0		0.00%	0.00%
Total Debt	405	\$174,959	411	\$0	417	\$6,998	423	\$167,961				

F5

Office of the Comptroller, Susana A. Mendoza
 FY 2018 AFR
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I certify that Atlanta Public Library District does not have Legal Debt Limitation

___ Based on Statute

___ Based on Other

Total Legal Debt Limitation: \$562,500

Total Debt Applicable to the Limit: \$167,961

Legal Debt Margin: \$394,539

Legal Debt Margin (%): 70.14%

Future Debt Service Requirements for Bonded Debt listed above

Year Ending	Principal	Interest	Total
2019	\$7,178	\$6,722	\$13,900
2020	\$160,783	\$6,370	\$167,153
2021	\$0	\$0	\$0
2022	\$0	\$0	\$0
2023	\$0	\$0	\$0
2024-2028	\$0	\$0	\$0
2029-2033	\$0	\$0	\$0
2034-2038	\$0	\$0	\$0
TOTAL	\$ 167,961	\$ 13,092	\$ 181,053

Please provide a summary of the authorized debt limitations, including any statutory references.

75 ILCS 16/40-25 allows a public library district to have a mortgage for remodeling a building, up to 75% of the value of the building. The value of the building is approximately \$750,000.

Office of the Comptroller, Susana A. Mendoza
 FY 2018 AFR
 Special Purpose Form

Code	Enter All Amounts in Whole Numbers	IMRF			Police Pension			Fire Pension		
		2015	2016	2017	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
500	Actuarial Valuation Date (VD)	12/31/2015	12/31/2016	12/31/2017						
500a	Reporting Date (RD)	12/31/2015	12/31/2016	12/31/2017						
500b	Measurement Date (MD)	12/31/2015	12/31/2016	12/31/2017						
501	Total Pension Liability (TPL)	\$3,781	\$7,059	\$10,271	\$0	\$0	\$0	\$0	\$0	\$0
502	Plan Fiduciary Net Position (FNP)	\$8,328	\$10,094	\$14,624	\$0	\$0	\$0	\$0	\$0	\$0
503	Net Pension Liability (NPL)	(\$4,547)	(\$3,035)	(\$4,353)	\$0	\$0	\$0	\$0	\$0	\$0
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	220.25%	142.99%	142.38%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation/Net OPEB Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Enter All Amounts in Whole Numbers

Code	Enter All Amounts in Whole Numbers	SLEP			Other Pension			OPEB (Net)		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
500	Actuarial Valuation Date (VD)									
500a	Reporting Date (RD)									
500b	Measurement Date (MD)									
501	Total Pension Liability (TPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502	Plan Fiduciary Net Position (FNP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
503	Net Pension Liability (NPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation / Net OPEB Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SEE ACCOUNTANTS' COMPILATION REPORT

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	\$0	\$0
602t	Law Enforcement	\$0	\$0
603t	Corrections	\$0	\$0
604t	Fire	\$0	\$0
605t	Sewerage	\$0	\$0
606t	Sanitation and Wastewater	\$0	\$0
607t	Parks and Recreation	\$0	\$0
608t	Housing and Community Development	\$0	\$0
609t	Highways, Roads and Bridges	\$0	\$0
610t	Parking Facilities	\$0	\$0
611t	Welfare	\$0	\$0
612t	Hospital	\$0	\$0
613t	Water	\$0	\$0
614t	Nursing Homes	\$0	\$0
615t	Conservation and Natural Resources	\$0	\$0
616t	Libraries	\$0	\$0
617t	Other	\$0	\$0

*This page should only be filled out if you have spent funds for capital projects or development.

*The Capital Outlay page is requested by the U.S. Census Bureau and is considered optional by the State Comptroller.

*If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.

*If you do NOT complete this page the U.S. Census Bureau will contact you for further information.

Type

236t

Explanation

Page F2, Miscellaneous Income
 General Fund
 Grants & Donations \$35,131
 Rental Income 3,563
 Sales of Books 367
 Other 1,727
 Total \$40,788

260t

Enterprise Fund
 Restaurant Sales \$102,968
 Page F3, Other Expenditures
 Enterprise Fund
 Cost of Goods Sold \$44,555
 Restaurant Operating Exp 63,306
 Total \$107,861

AuthDebtLimit

75 ILCS 16/40-25 allows a public library district to have a mortgage for remodeling a building, up to 75% of the value of the building. The value of the building is approximately \$750,000.

GEN

Line 616t - Capital Outlay
 The library did not have any capital outlay during the year, but a building with an estimated value of \$155,000 was donated to the library district during the year. Since they are on the cash basis, this was not reflected in either revenues or expenditures, but was added to fixed assets.

Page F7, Line 505, Net Pension Obligation is zero for all three years in the IMRF fund as the IMRF has been fully funded by the Library District.

Page 3, Appropriations - Expenditures exceed appropriations as the library does not budget for the Enterprise fund.

GENrev

Line 215t - Other State Revenue
 Library Per Capita Grant \$1,773