

**Notice & Agenda – Mississippi Valley Library District
Board of Trustees Meetings
January 8, 2024 at 6:00 PM**

On-Site at the Fairmont City Library, 4444 Collinsville Road, Fairmont City, IL 62234

Via Zoom: <https://us02web.zoom.us/j/87230651470?pwd=cTJFOUE0UTFwYWdzT1lRjFHOFhLZz09>

Decennial Committee on Government Efficiency Meeting

1. Call to Order and Roll Call
2. Pledge of Allegiance
3. Public Input
4. Old Business
 - a. Review of the Efficiencies and Increased Accountability of the MVLD to Prepare the Report for the Boards of Madison and St. Clair Counties
5. New Business
 - a. Approve Report on Government Efficiency
6. Survey of Residents in Attendance for Input on Matters Discussed in the Meeting of the MVLD Decennial Committee on Government Efficiency
7. Adjournment

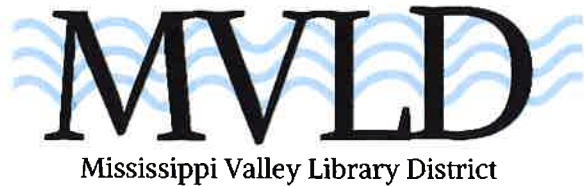
Regular Monthly Board of Trustees Meeting

1. Call to Order and Roll Call
2. Pledge of Allegiance
3. Public Input

Public comment policies as approved and included in the Board of Trustees Bylaws can be found online at <https://mvld.org/pdf/2021/MVLD%20Bylaws%20as%20of%209.20.2021.pdf>
4. Friends of the Library Updates
5. Trustee Comments
6. Consent Items
 - a. Approval of Minutes
 - i. Finance Committee Meeting of November 14, 2023
 - ii. Truth in Taxation Hearing of November 20, 2023
 - iii. Regular Board Meeting of November 20, 2023
 - b. Communications
 - c. Administrative Reports
 - d. Finances
 - i. November & December 2023 Expenses by Vendor, Profit & Loss, and Funds Balances
 - ii. Gift Fund Transactions
 - iii. FY2024 Profit & Loss Budget vs. Actual
 - iv. Profit & Loss Previous Year Comparison
 - e. Committee Reports
 - i. Finance
 - ii. Personnel

- iii. Fundraiser
 - iv. Decennial Committee on Local Government Efficiency Act
- 7. Unfinished Business
 - a. Recommendation to Dispose of Closed Session Recordings Older than 18 Months
- 8. New Business
 - a. Review and Adoption of FY2023 Audit
 - b. Possible Bylaws Revision to Modify Length of Public Comment
 - c. Review of Serving Our Public 4.0 Introduction through Chapter 2
- 9. Closed Session
 - a. Closed session, if necessary, for any lawful exemption pursuant to Section 2(c) of the Illinois Open Meetings Act
- 10. Action for Items Discussed in Closed Session
 - a. Action(s), if necessary, for any lawfully exempt matter discussed in closed session
- 11. Adjournment

The Mississippi Valley Library District is subject to the requirements of the Americans with Disabilities Act. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities, are required to contact the library administrator (618-344-1112) promptly to allow the Mississippi Valley Library District to make reasonable accommodations for those patrons.



**REPORT FOR COMPLIANCE WITH
DECENNIAL COMMITTEES ON LOCAL
GOVERNMENT EFFICIENCY ACT**

I. Unit of government submitting this report:

Mississippi Valley Library District (hereafter, "MVLD" or "Library")

Includes: Collinsville Memorial Library, 408 West Main Street, Collinsville, IL 62234
Fairmont City Library, 4444 Collinsville Road, Fairmont City, IL 62201

II. Information about the Library

- A. The Library is located in Madison and St. Clair Counties. There are 15 public libraries in Madison County and 19 public libraries in St. Clair County, with some library service areas (such as the MVLD) overlapping county lines and being accounted for in each county.
- B. The population of the territory in which the Library is located is 33,081 as of the 2020 census.
- C. The Library has 23 employees and 7 elected trustees.
- D. The annual budget for FY2024 is \$1,288,692.16.
- E. The Library's equalized assessed valuation (EAV) for tax year 2022 is \$613,839,197.

III. Information about the Committee

A. Committee Members

Board President	Jeanne Lomax
Board Vice President	Ginny York
Board Secretary	Lisa McCormick
Board Treasurer	Cathy Kulupka

Trustee	Kathy Murphy
Trustee	Ana Romero-Lizana
Trustee	Mark Schusky
Executive Director	Kyla Waltermire
Library Resident	Laura Gottschalk
Library Resident	Killian Weir

Note: Per 50 ILCS 70/10(b), the committee must include all the elected or appointed members of the library board of trustees (President and Trustees), the Executive Director or other official of the Library, and two residents appointed by the Board President. The President may appoint more than two residents if deemed appropriate.

B. Dates that the Committee Met (50 ILCS 70/20)

First Meeting (must occur prior to June 10, 2023): June 8, 2023

Second Meeting: October 23, 2023

Third Meeting: January 8, 2024

Additional Meetings: None

IV. Core Programs or Services Offered by the Library

A. Our Library offers the following core services and programs:

- Free borrowing of books, movies, kits, magazines, technology, e-resources, and other resources that support the personal, educational, intellectual, and entertainment needs of the community
- Free events and activities for all ages and for a diverse range of interests and needs
- Assisting patrons with technology questions/support
- Assisting patrons with applying for governmental, medical, social, educational, financial, and other similar services
- Providing homebound delivery service for eligible residents
- Providing a safe and welcoming “third space” within the communities served by the library

B. Other core services/programs we could possibly provide:

- Exploring and possibly expanding additional outreach and partnership opportunities
- Partnering with a social worker or social work agency to provide more targeted assistance for patrons needing advanced help navigating social services

V. Awards and Recognitions

Our Library has received the following awards, distinctions, and recognitions:

- 2017 – LibraryAware Community Award
This national, competitive award is given to one library a year. The award recognizes a library that has demonstrated its ability to make its community aware of what the library can do for it, and how the library has delivered on that promise.
<https://www.libraryjournal.com/story/finding-and-filling-needs-2017-libraryaware-community-award>

VI. Intergovernmental Agreements

We partner with or have intergovernmental agreements with the following other governments:

ENTITY	SERVICES OFFERED
Illinois Libraries Present / Northbrook Public Library	<ul style="list-style-type: none">• Provides quality virtual events featuring high interest speakers
Illinois State Library	<ul style="list-style-type: none">• OCLC database access and cataloging features• Project Next Generation grant

VII. Community Partnerships

We partner with the following organizations:

ORGANIZATION	SERVICES OFFERED
Children's Dyslexia Center	<ul style="list-style-type: none"> Currently collaborating with the Library on Illinois Reading Council grant to provide and use "decodables" for both organizations
City of Collinsville	<ul style="list-style-type: none"> Library participates on a committee re: homelessness
Collinsville Chamber of Commerce	<ul style="list-style-type: none"> Library staff member serves as an ex officio member of the Chamber Board
Collinsville CUSD #10	<ul style="list-style-type: none"> CUSD incorporated public library card applications as part of school registration Library conducts outreach at CUSD events & schools
Collinsville Faith in Action	<ul style="list-style-type: none"> Library hosts Answers on Aging events Library staff member currently serving as a Board member
Collinsville Historical Museum	<ul style="list-style-type: none"> Library leases land to the museum Library assists museum volunteers and staff with visits from local students
Collinsville Italian Festival	<ul style="list-style-type: none"> Library hosts themed displays, an Italian movie event, and a kids craft annually Library previously participated in the parade; now provides lawn activities and giveaways before and during the parade

Collinsville Parks & Recreation Department	<ul style="list-style-type: none"> • Library receives discounted Aqua Park passes to be cataloged and checked out by MVLD patrons • Library provided cart of books for Camp Kahok attendees (2023) • Library hosts Tunes at Blum concert series annually • Department hosts library events at local parks such as Willoughby Farm • Library provides shredded paper to Willoughby Farm for composting and use in animals' enclosures
Elected State and Federal Officials	<ul style="list-style-type: none"> • Library hosts the State Treasurer, the Secretary of State, and other elected representatives for events related to the performance of their official duties • Library acts as drop-off location for elected officials' diaper/toiletry/etc. drives
HHH (Homework Help & Hoops)	<ul style="list-style-type: none"> • Library staff visit throughout the summer to provide educational activities for participants
Illinois Heartland Library System and SHARE	<ul style="list-style-type: none"> • Library participates in system-wide resource sharing program and inter-library delivery service

Latino Roundtable	<ul style="list-style-type: none"> Library collaborates with the Roundtable on Easter events in Fairmont City
Puentes de Esperanza / Hoyleton Youth and Family Services	<ul style="list-style-type: none"> Library and Puentes collaborate on Penny Severns Family Literacy Grant
Village of Fairmont City	<ul style="list-style-type: none"> Library collaborates with the Fire Department on Fire Safety Week activities Library collaborates with the Fire Department to receive toys for the Library's annual December coat and toy giveaway Library collaborates with the Village to provide activities at annual Christmas tree lighting event Library, Village, and other stakeholders worked together to bring a consistent bus route and reliable internet service to the Village
Villas at Holly Brook	<ul style="list-style-type: none"> Library staff conduct outreach to lead entertaining activities for Holly Brook residents

VIII. Review of Laws, Policies, Rules and Procedures, Training Materials, and Other Documents

We have reviewed the following, non-exhaustive list of laws, policies, training manuals, and other documents applicable to the Library in order to evaluate our compliance and to determine if any of the foregoing should be amended.

These materials are available online and/or in the Library's administrative office.

- State Laws Applicable to Libraries
- Illinois Open Meetings Act (5 ILCS 120/1 *et seq.*)
- Policy on Public Comment
- Designation of OMA Officer (5 ILCS 120/1.05(a))
- Board Members' Completion of OMA Training (5 ILCS 120/1.05(b))
- Schedule of Regular Meetings of the Library Board (5 ILCS 120/2.03)
- Illinois Freedom of Information Act (5 ILCS 140/1 *et seq.*)
- Designation of FOIA Officer (5 ILCS 140/3.5(a))
- FOIA Officer Training (5 ILCS 140/3.5(b))
- Computation and Retention of FOIA Requests (5 ILCS 140/3.5(a))
- Posting Other Required FOIA Information (5 ILCS 140/4(a); 5 ILCS 140/4(b))
- List of Types or Categories of FOIA Records under Library Control (5 ILCS 140/5)
- Periodic Meetings to Review Closed Meeting Minutes (5 ILCS 120/2.06 (d))
- IMRF Total Compensation Postings (5 ILCS 120/7.3)
- Designation of Whistleblower Auditing Official (50 ILCS 105/4.1 *et seq.*)
- Filing of Statements of Economic Interest by Applicable Officials (5 ILCS 420/4A-101; 5 ILCS 420/4A-101.5 *et seq.*)
- Sexual Harassment Prevention Training (775 ILCS 5/2-109(C))
- The Library's Intergovernmental Agreements
- The Library's Budget and Financial Documents
- State Ethics Laws – including, but not limited to, the State Officials and Employees Ethics Act (5 ILCS 430/1-1 *et seq.*)
- Reports on Government Efficiency, including "Local Government Efficiency and Size in Illinois: Counting Tax Revenues, Not Governments" by Wendell Cox (2016, <https://www.toi.org/Resources/233dd69f-b58c-471c-9c26->

- Others (*list below or attach*):
 - Serving Our Public 4.0: Standards for Illinois Public Libraries

IX. What Have We Done Well?

- The MVLD's computers and network operate more efficiently due to a change in IT service providers.
- The MVLD hired a maintenance technician, who is able to handle many routine and special projects in a more cost-effective and quicker manner than hiring a contractor or specialist.
- The MVLD switched payroll services in 2019 from QuickBooks to Integrated Payroll Services. This change reduced the amount of time needed to complete payroll services from 1 ½ days to 1-2 hours.
- The MVLD streamlined its administrative team in 2020, moving from a model with three administrators (Executive Director and two Center Managers) to a model with two administrators (Executive Director and Assistant Director).
- The MVLD combined the library clerk and library page positions into one position, creating more staffing flexibility with the same number of employees.
- The MVLD consistently responds quickly and efficiently to Freedom of Information Act requests.
- The MVLD negotiated lower electricity rates and locked the pricing in for five years.
- The MVLD removed the barrier of charging overdue fines for juvenile items in 2019, then removed overdue fines for all MVLD patrons in 2021.
- The MVLD has reduced its overall tax rate for each of the past four years. Additionally, some of the special funds (Audit, IMRF, and Liability Insurance) have seen levy-specific decreases in the past few years as the result of decreasing larger-than-needed fund balances.

- The MVLD led a partnership with the Caseyville Public Library District and the Maryville Community Library District to create a uniform application to be used by all three libraries, including the ability of each participating library to register patrons from the other two libraries. From there, the libraries partnered with Collinsville CUSD #10 to allow families/guardians to opt their children into receiving a public library card as part of the school registration process.
- The number of unexpired MVLD cardholders has more than doubled in the past four years.
- The MVLD utilizes the skills and talents of volunteers to assist with special projects and/or to lead or assist with activities for all ages.
- The MVLD continues to receive overall positive feedback on the programs and activities provided.
- The MVLD has a strong and positive social media presence with many engaged followers.

X. What Inefficiencies Were Identified/What Can the Library Do Better or More Efficiently?

- The MVLD has several known, even pressing, maintenance projects and technology needs in the short- and long-term, but doesn't have adequate funding to address the needs.
- The license agreement with Busey Bank ends in 2025. There is no plan at this time for how to utilize the portion of the Fairmont City Library currently occupied by the bank beyond that time.
- The SHARE consortium's online catalog is confusing to use.
- The MVLD's website can be confusing.
- Staff are not always easily identifiable / do not consistently wear name badges.
- Sometimes mistakes made by staff recur because information is not being appropriately documented or shared.

XI. What Are the Next Steps?

- Capital planning and fundraising efforts need to take place to address the short- and long-term funding needs of the MVLD.
- Consider long-term plans for the use of space currently occupied by Busey Bank.
- The confusion caused by the online catalog is currently being addressed by the implementation of the Aspen discovery layer, of which the MVLD is in the first cohort to be trained and implement the product. This service went live on December 18, 2023.
- Better promote resources available through the MVLD website, including where to find the resources and possible tutorials. Library staff also continue to tweak the website as opportunities arise.
- Remind staff that name badge use is required and that lost badges should be reported immediately for remedy.
- Better staff documentation and communication procedures will be considered and implemented as feasible.

XII. Committee's Recommendations Regarding Increased Accountability and Efficiency

Using the next steps outlined above, the Library will continue to work on providing better services through better funding and better communication.

Additionally, the Library will support efficiency-enhancing legislative efforts, such as, but not limited to, the Illinois Library Association's current proposed legislation to raise the competitive bidding threshold for libraries in response to recent inflation and to adjust bonding requirements for library treasurers. Both of these efforts would reduce costs and assist in streamlining administrative operations for all libraries.

Other matters to be considered for legislative support are the automatic disposal of certain record types without needing to submit a disposal application to the State for approval, changing publication requirements in light of increasing newspaper publication costs and unavailability of local

newspapers for many local governments, and changing the Open Meetings Act to allow virtual attendance by Board members as a “normal” option instead of an exception.

Note: This report must be filed with the Madison and St. Clair County Clerks’ offices no later than 18 months after the first committee meeting.

Submitted by: _____

Chair, Decennial Efficiency Committee

Date of Committee’s Approval of Report: _____

**MINUTES of the MISSISSIPPI VALLEY LIBRARY DISTRICT
BOARD OF TRUSTEES FINANCE COMMITTEE MEETING**

DATE: Nov 14, 2023

TIME: 5:00 PM

PLACE: Community Room, Collinsville Memorial Library, Collinsville, IL

Call to Order

Cathy Kulupka, Chair, called the meeting to order at 5:00 PM.

Roll Call

Committee members present:

Cathy Kulupka, Chair

Lisa McCormick

Also present:

Jeanne Lomax, Ex-Officio Committee Member

Kathy Murphy, Trustee

Mark Schusky, Trustee

Ginny York, Trustee

Kyla Waltermire, Executive Director

Matt Harris, Assistant Director

Pledge of Allegiance

Public Input

- Michael Treece Jr: Had concerns regarding levy.
- Dorothy Joyce: Supports Kyla Waltermire and believes the board should support Waltermire.
- Cindy Klein-Webb: Believes the board should tax at highest suggested rate.
- Brianne Sharrar: Concerned that Board is not going to meet ADA requirements.
- Sherlyn Furman: Believes the Board needs to keep the library up to current standards.
- Traci Vanek: Doesn't trust board.
- Lee Wathan: Supports the taxpayers and believes the problems are long-term and did not originate in the last few months.
- Ian J. Ashcraft: Believes the high inflation affects the library and Board shouldn't take money from the library.
- Jim Kruta Jr: Explained that the percentage increase is calculated as the increase from the previous levy and there is not a cut being proposed by the board.
- Jill Dolen: Believes the community should come together and support the library.
- Lisa Campoli: Commended the board for trying to learn the budget process.

Trustee Comment

- Jeannie Lomax: Stated that as a trustee, she will do due diligence to protect the library and the taxpayers.
- Lisa McCormick: Explained that the elevator is a long-term problem and will require a capital campaign to address.
- Cathy Kulupka: Thanked members of the public for their support of the library.
- Kathy Murphy: Stated that she loves the library, supports Kyla Waltermire, and commends the public for doing due diligence.

Unfinished Business

a. Draft FY2024 Tax Levy Ordinance

- A lengthy discussion occurred regarding tax levy documents that Waltermire provided to the Board.
- It was agreed to proceed with the 8% increase over last year's levy.

McCormick motioned and Kulupka seconded to approve the Draft FY2024 Tax Levy Ordinance with an 8% increase.

A voice vote was taken on the motion:

Cathy Kulupka – Yes
Lisa McCormick – Yes

Yes- 2, No – 0, Abstained – 0, Absent – 0

Motion carried.

New Business – None.

Closed Session – None.

Adjournment

A motion was made by Kulupka and seconded by McCormick to adjourn.

A voice vote was taken on the motion:

Cathy Kulupka – Yes
Lisa McCormick - Yes

Yes- 2, No – 0, Abstained – 0, Absent – 0

Motion carried.

The meeting adjourned at 7:02 PM.

**MINUTES of the MISSISSIPPI VALLEY LIBRARY DISTRICT
BOARD OF TRUSTEES PUBLIC HEARING FY2024 TRUTH in TAXATION MEETING**

DATE: November 20, 2023

TIME: 6:30 PM

PLACE: Community Room, Collinsville Memorial Library, Collinsville, IL

Call to Order

Jeanne Lomax, President, called the meeting to order at 6:32 PM.

Roll Call

Trustees present:

Jeanne Lomax, President
Ginny York, Vice-President
Cathy Kulupka, Treasurer
Lisa McCormick, Secretary
Kathy Murphy, Trustee
Ana Romero-Lizana, Trustee
Mark Schusky, Trustee

Trustees absent:

Also present:

Kyla Waltermire, Executive Director
Matt Harris, Assistant Director

Pledge of Allegiance

Public Input

- Doug May: Supports investing in the upkeep of the library and staying focused on the greater good of the community.
- Michael Treece, Jr.: People should examine the true character of the trustees.
- Ben Wells: Supports funding library fully; submitted written comments.
- Leslie Musallam: Expressed concern that Board won't support the Executive Director's tax levy recommendation.
- Brianne Sharrar: Reminded Board of obligations under ADA to have a functional and safe elevator; submitted written comments.
- Dorothy Joyce: Recognized that Board is trying to understand the budget, but they aren't there yet.
- Lauren Dassow: Concerned about elevator and friction with the Board.
- Ron Jedda: Questioned the need to pass the levy at this meeting; questioned other financial matters.
- DeeAnna Beckham: Board is not acting in a non-partisan way.
- Nathan York: Supported a lower tax rate supplemented by fundraisers.
- Ian Ashcraft: Budget shortfall will result in cuts to services.

- Lee Wathan: Believes people are using the budget to express displeasure in new trustees for other matters; prefers lower taxation.
- Jeanie Nicolussi: Expressed concern over hostility between factions in attendance; doesn't want taxes to skyrocket.
- Dale Horstmann: Stated a big game of "telephone" caused big misunderstandings in what was under consideration.
- Ashley Stewart: Reminded Board that buildings and staff are the two biggest assets that the library has and they have legal and fiduciary responsibilities to take care of their assets.

Adjournment

A motion was made by York and seconded by Murphy to adjourn.

A roll call vote was taken on the motion.

Cathy Kulupka – Yes
 Jeanne Lomax – Yes
 Lisa McCormick - Yes
 Kathy Murphy - Yes
 Ana Romero-Lizana - Yes
 Mark Schusky - Yes
 Ginny York – Yes

Yes- 7, No – 0, Abstained – 0, Absent – 0
 Motion carried. The hearing adjourned at 7:19PM.

**MINUTES of the MISSISSIPPI VALLEY LIBRARY DISTRICT
BOARD OF TRUSTEES REGULAR MEETING**

DATE: November 20, 2023

TIME: 7:19 PM

PLACE: Collinsville Memorial Library, Collinsville, IL

Call to Order

Jeanne Lomax, President, called the meeting to order at 7:19 PM.

Roll Call

Trustees present:

Jeanne Lomax, President
Ginny York, Vice-President
Cathy Kulupka, Treasurer
Lisa McCormick, Secretary
Kathy Murphy, Trustee
Ana Romero-Lizana, Trustee
Mark Schusky, Trustee

Trustees absent:

Also present:

Kyla Waltermire, Executive Director
Matt Harris, Assistant Director

Pledge of Allegiance

Public Input

- Ian Ashcraft: New trustees don't want queer folks in the library; spoke satirically about how books influence their readers.

Friends of the Library

- Margie Wright spoke for the Friends of the Library. The funds that the Friends of the Library provide the library does not replace the budget and a tax levy increase is needed.

Trustee Comments

- Lisa McCormick: Commented on challenges to learning about complicated budgets and levies; addressed concerns about the elevator.
- Cathy Kulupka: Agreed that the budgeting process is confusing; thanked those who wrote letters to the Board for consideration.

- Ana Romero-Lizana: Was impressed by the letter writers and residents in attendance for their support.
- Kathy Murphy: Said that trustees weren't against the Executive Director.
- Jeanne Lomax: Spoke about trying to understand a complicated issue; reiterated that the elevator issues predated the current Board.

Consent Items

A motion to approve Consent Items in their entirety was made by Schusky and seconded by Romero-Lizana.

- a. Approval of Minutes – Finance Committee Meeting of Oct. 18, 2023, Decennial Committee Meeting of Oct. 23, 2023, Regular Board Meeting of Oct. 23, 2023 – no discussion.
- b. Communications:
 - Approximately 50 emails were received by the board regarding the tax levy
- c. Administrative Reports
 - Executive Director:
 - Waltermire will be out of the office the week after Thanksgiving.
 - Assistant Director:
 - No additional info to add to his report.
- d. Finances – Finances reviewed
 - No discussion.
- e. Committee Reports
 - Finance Committee meeting occurred on October 18, 2023 at 5:00 PM.
 - Decennial Committee meeting occurred on October 23, 2023 at 5:30 PM.

A roll call vote was taken on the motion to approve consent items:

Cathy Kulupka – Yes
 Jeanne Lomax – Yes
 Lisa McCormick - Yes
 Kathy Murphy - Yes
 Ana Romero-Lizana - Yes
 Mark Schusky - Yes
 Ginny York - Yes

Yes- 7, No – 0, Abstained – 0, Absent – 0

Motion carried.

Unfinished Business

None.

New Business

- a. FY2024 Tax Levy Ordinance : Includes a proposed 8% increase over last year's levy.

Kulupka motioned and Schusky seconded to approve the FY2024 Tax Levy Ordinance as presented.

A roll call was taken on the motion:

Cathy Kulupka – Yes
Jeanne Lomax – Yes
Lisa McCormick - Yes
Kathy Murphy - Yes
Ana Romero-Lizana - Yes
Mark Schusky - Yes
Ginny York – Yes

Yes- 7, No – 0, Abstained – 0, Absent – 0
Motion carried.

- b. Recommendation to Dispose of Closed Session Recordings Older than 18 Months

Romero-Lizana motioned and McCormick seconded to Dispose of Closed Session Recordings Older than 18 Months.

A roll call was taken on the motion:

Cathy Kulupka – Yes
Jeanne Lomax – No
Lisa McCormick - Yes
Kathy Murphy - Yes
Ana Romero-Lizana - Yes
Mark Schusky - Yes
Ginny York – Yes

Yes- 6, No –1, Abstained – 0, Absent – 0
Motion carried.

- c. Review of Serving Our Public 4.0 Appendices – Some discussion occurred; no actions taken.

Closed Session – None.

Adjournment

A motion was made by McCormick and seconded by Romero-Lizana to adjourn.

A voice vote was taken on the motion.

Cathy Kulupka – Yes
Jeanne Lomax – Yes
Lisa McCormick - Yes
Kathy Murphy - Yes
Ana Romero-Lizana - Yes
Mark Schusky - Yes
Ginny York – Yes

Yes- 7, No – 0, Abstained – 0, Absent – 0

Motion carried. The meeting adjourned at 8:04 PM.

Report for November-December 2023

Kyla Waltermire, Executive Director

Building and Grounds Updates

- The Collinsville Library's elevator certification is completed.
- Collinsville's new security camera system was installed the week of November 6.
- Google View photographed the Blum House on November 13. Library staff are working with the website company to put the virtual house tour on our website.
- Tree trimming at the Collinsville Library and Blum House was completed on December 11.
- The new door and frame for Fairmont City's boiler room was installed.
- LIRA, the library's liability insurance pool, will be making arrangements to conduct building appraisals in 2024.
- The Collinsville Library's front doors continue to be problematic. Twice over the holiday closings, the police were dispatched for burglar alarms because the door latches weren't staying latched and people were opening the doors. Maintenance Technician Zeke Pennington is working on this issue, having replaced the threshold plate and other pieces of hardware as troubleshooting continues.

Circulation and Collection Updates

- Aspen – which is a product that overlays the online catalog and other online resources – went live for the MVLD on December 18. The MVLD is in the first cohort of SHARE libraries to roll out the new service, which pulls information from multiple online resources into one streamlined search result.
- The library finished creating and/or updating public library accounts for students. This is the third year that the library has worked with the school district on this initiative. Over 4,800 students – 90% of those enrolled – were opted into receiving a public library account.

Grant Updates

- The ACT Community Action Grant contracts have been signed and work is started on purchasing and scheduling the installation of the concrete pad and bike rack. The grant was awarded in the amount of \$1,962.65.
- The library received a \$2,000 unrestricted grant from the Ameren "Love Your Library" program. Funds were received by ILA's Funds for Illinois Libraries, and a check has been cut by ILA and is on its way to the MVLD.
- The FY2024 Per Capita Grant application was submitted in December.
- FY2023 Per Capita Grant – The MVLD was awarded \$48,794.48 for this grant, with eligible expenses to be applied beginning July 1, 2023.
- FY2024 PNG Grant – The library's application for "The Wild Blue Yonder and Beyond" was approved in the amount of \$6,474.00. Supplies are received and Program Coordinator Lee Friz has scheduled the activities beginning in 2024.
- FY2024 IL Reading Council Grant – The MVLD, in partnership with the Children's Dyslexia Center, received a Literacy Support grant in the amount of \$750.00. Materials are being cataloged and have been given to the Children's Dyslexia Center for their use. Additionally, both organizations are planning some sort of training for library staff to help get the best use out of the materials.

- 2023 Thinking Money for Kids Program Kits – The MVLD has been awarded one of these kits. Kits will be distributed in summer 2024 to be used between Sept. 1, 2024 and Dec. 31, 2025.

Meetings, Outreach, and Professional Development

- November 6 and December 4 – Led ILA PPC and attended ILA Advocacy committee meetings
- November 8 – Covered Collinsville’s main desk (2.00 hours)
- November 9 – Attended Collinsville Faith In Action meeting; sworn in as new board member
- November 14 – Phone meeting with auditor re: additional documentation
- November 15 – Virtual meeting with Illinois State Library staff re: construction grant info; covered Collinsville’s main desk (1.00 hour)
- November 16 – Attended ILA’s Executive Board meeting; covered the ESL classes at Fairmont City (3.00 hours)
- November 28 – Attended ILA Legislative Breakfast in Edwardsville
- December 5 – Attended Aspen training
- December 7 – Attended SHARE Executive Council meeting
- December 13 – Attended Collinsville’s TIF Joint Review Board meeting; covered Collinsville’s main desk (1.25 hours)
- December 14 – Attended webinar: How to Handle Bed Bugs
- December 20 – Interviewed two clerk candidates
- December 28 – Interviewed a clerk candidate
- Weekly visits at the Collinsville Library from the CHS transitional students continue.

Marketing and Promotions Updates

- The Collinsville Library’s Facebook page reached the milestone of 7,000 followers. Please help the library reach more people by either following the page or inviting others to follow.
- The Friends of the Library book sale was promoted in November.
- The library’s new van design was completed and shared on social media.
- The Collinsville Library has community puzzles set up in the genealogy room. These puzzles are being promoted on social media.
- Information about the Winter Checkout Challenge was shared.
- The Dolly Parton Imagination Library and the AmerenCares Love Your Library Grant were promoted.
- Social media giveaways included the Twilight Saga books and a puzzle.
- Free books, movies, CDs, and puzzles were given away throughout the month of December.
- Digital resources (CloudLibrary, HeritageQuest Online, Kanopy, AtoZ World Food, AtoZ World Culture, SHARE Mobile Library app, America’s News, Aspen) were promoted.
- Kids who have completed the “1,000 Books Before Kindergarten” initiative continue to be celebrated on the library’s social media. They also receive a dozen free donuts from Kruta Bakery through a partnership between the library and the bakery.
- Spotlights on Collinsville history continue to be popular.

Miscellaneous

- The State of Illinois announced in December that the Dolly Parton's Imagination Library will be launched statewide. The Imagination Library is a book-gifting program that mails free, high-quality, and age-appropriate books to children from birth to age 5, regardless of a family's income. The MVLD is investigating whether it can help this initiative as a local program partner. More information on enrolling children in this program will be forthcoming.
- The MVLD submitted a claim for a class action lawsuit settlement against Visa and Mastercard. The defendants are alleged to have inflated their interchange fees between January 1, 2004 and January 25, 2019; the defendants claimed no wrongdoing.
- The library has received its final tax disbursement from St. Clair County for the current fiscal year.

Program Updates and Other Dates of Note

- Upcoming events are on the library's event calendars. Highlights include:
 - Free Tutoring for Kids (Collinsville) – Tuesdays and Thursdays 4:00-8:00 PM and Fridays 3:00-6:00 PM
 - Thru January 15, 2024 (both libraries) – Winter Checkout Challenge. Children, teens, and adults are challenged to borrow and enjoy items from MVLD libraries. Pick up a challenge sheet at the main service desks and return it when all ten slots are filled in. Each person can enter up to three completed sheets. Children are entered into a children's basket prize drawing, teens are entered into a teens' basket drawing, and adults are entered into a Verona Coffee Company gift card drawing.
 - January 11 at 7:00 PM (virtual) – Speculating About Our AI Future: An Illinois Libraries Present Event. Join sci-fi author, journalist, and activist Cory Doctorow; Hugo and Nebula award-winning author Ken Liu; and *New York Times* bestselling author Martha Wells to speculate about the future of AI. Register at: https://bit.ly/ILP_DoctorowLiuWells.
 - January 18 at 5:00-7:00 PM (Collinsville) – Children's Sensory Playtime
 - January 18 at 6:00 PM (Collinsville) and January 19 at 4:00 PM (Fairmont City) – Fluid Dynamics in Flight. A PNG program for youth in grades 5-12.
 - January 20 at 10:00 AM (Collinsville) – Children's "What's for Breakfast?" Storytime. A breakfast-themed storytime with donuts from Kruta Bakery.
 - January 20 at 3:00 PM (Fairmont City) – Kids Bingo.
 - January 25 at 5:00 PM (Collinsville) – Family Evening Storytime.
 - February 3 at 3:00-5:00 PM (Collinsville) – Family Snowflake Snowdown Contest. A snowflake-making contest; supplies provided. Entries will be posted on Facebook to be voted on.
 - February 6 at 7:00 PM (virtual) – A Conversation with Jerry Craft: From *Mama's Boyz* to *New Kid* and Beyond. An Illinois Libraries Present event. Meet American cartoonist and children's book author & illustrator Jerry Craft to learn how to draw your own comics.

November-December 2023 – MVLD

- February 6 – April 13 (Fairmont City) – AARP Free Tax Service. Tuesdays at 12:30-8:00 PM, Wednesdays 12:30-6:00 PM, and Saturdays 9:00 AM -noon. By appointment only; call the Fairmont City Library at 618-482-3966.
- Community resource tables: Register at: https://bit.ly/ILP_JerryCraft
 - January 9 at noon-2:00 PM (Collinsville) and January 19 at noon-2:00 PM (Fairmont City) – Metro East Every Survivor Counts
- The district will be closed on Monday, January 15 for Martin Luther King, Jr. Day and will open at 1:00 on Friday, February 9 for staff training.

Staff Updates

- The MVLD is so proud of Local History and Genealogy Librarian Leslee Hamilton! Leslee was named December's "Heartbeat of the Month" by Collinsville Township and Collinsville Daily News for her tireless efforts to preserve and make accessible Collinsville's history.
- Lee Friz will be a panelist for a presentation on January 11 about the Project Next Generation grant program.
- Interviews for the vacant Level 2 Library Clerk positions continue, and I am awaiting a response to an offer for one of the open positions. There are two Level 2 vacancies to fill, in addition to two Level 1 vacancies.

FY2022 TIF Joint Review Board Meeting Summary
Prepared 12/13/2023

NOTE: TIF districts are established for an initial 23 year period, with the option to be extended for an additional 12 years.

	Beginning Balance	Ending Balance	Date TIF Area Designated	Base EAV	Current FY EAV
TIF District #1 - Uptown	\$199,917	\$292,435	12/29/1986	N/A	N/A
TIF District #2 - Horseshoe Lake Road	\$38,344	\$50,060	1/28/2008	\$249,840	\$470,380
TIF District #3 - Eastport	\$517,082	\$596,896	1/27/2003	\$8,220	\$980,340
TIF District #4 - Southwest Corridors	\$617,943	\$506,154	7/25/2016	\$13,961,000	\$21,064,595

TIF #1: Expired
in December
2021

Link to full TIF reports:

<http://tinyurl.com/nh9tva2u>

Statistical Summary

11/1/2023 12:00:00 AM - 12/31/2023 11:59:59 PM

Grand Totals

Record Counts - As of 1/4/2024 8:18 AM

	Bibs w/Items	Bibs w/o Items	Authority			
Global	1,619,824	39,149	767,567			
	Bibs w/Items	Items	Items Withdrawn	Patrons	Active Staff	Active Workstations
Branch Specific	73,638	77,077	476	18,041	30	27

Circulation Statistics

Check Outs	Borrowers	Check In	Overdue Items Checked In	Staff Overrides
13,511	1,199	10,454	2,220	0
Holds Placed	Holds Satisfied	Holds Cancelled		
4,751	4,426	725		

Records Added and Deleted

	Bibliographic	Authority	Items	Patrons
Added by Branch	2	0	585	82
Added by Other	n/a	n/a	n/a	n/a
Deleted by Branch	86	0	1,217	6
Deleted by Other	n/a	n/a	n/a	n/a

Financials

New Charges	Money Collected	Refunds	NET	Amounts Waived	Credits
\$6,875.40	\$341.39	\$17.99	\$323.40	\$5,123.30	\$0.00
Total Outstanding Fines - As of 1/4/2024 8:18 AM					\$134,734.71

PAC Statistics

Logins	Online Registrations	Holds Placed	Holds Cancelled
5,513	5	3,415	211

Cloud Library Usage Stats
FY2024

TOTALS:

Collection	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	TOTALS:
Owned Items													
eBooks	43,522	43,594	43,658	43,700	43,673	43,724							
eAudiobooks	11,095	11,145	11,216	11,284	11,298	11,357							
PPU eAudio Titles	114,159	115,410	113,589	119,798	125,981	128,955							
Total All Content Available	168,776	170,149	168,463	174,782	180,952	184,036							
Total Items Circulated													
Owned eBooks	16,681	17,996	17,879	17,181	16,120	16,098							101,955
Owned eAudiobooks	10,903	12,499	12,046	12,340	11,377	11,077							70,242
PPU eAudio	1,550	1,526	1,523	1,508	1,468	1,487							9,062
NOTE: All statistics above reflect the entire CloudLibrary shared collection.													
Patron Activity													
Total Unique MVLD Patrons	132	135	126	82	91								
Total MVLD Usage	790	801	590	519	522	493							3,715
Total Checkouts	481	518	437	344	381	336							1,180
eBooks	216	262	228	165	168	141							1,317
eAudiobooks	265	256	209	179	213	195							407
Total Holds	269	214	138	158	123	151							646
eBooks	118	85	51	55	36	62							115
eAudiobooks	151	129	87	103	87	89							50
Total Suggest-to-Library	40	69	15	17	18	6							
eBooks	26	57	8	10	11	3							
eAudiobooks	14	12	7	7	7	3							

Kanopy Usage Stats
FY 2024

<u>Kanopy</u>	Visits	Plays
Jul-23	1,309	178
Aug-23	1,285	139
Sep-23	1,078	165
Oct-23	1,090	133
Nov-23	1,064	193
Dec-23	1,517	236
Jan-24		
Feb-24		
Mar-24		
Apr-24		
May-24		
Jun-24		
TOTALS:	7,343	1,044

Overdrive Usage Stats
FY 2024

Collection		Overdrive Usage Stats											Annual Totals:	
		Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24		Jun-24
Owned Items	eBooks	31,044	32,503	32,454	32,698	32,767	32,970							
	eAudiobooks	6,315	6,415	6,341	6,476	6,428	6,612							
	Video	-	-	-	-	-	-							
	Magazines	4,952	5,037	5,134	5,243	5,299	5,383							
Total Unique Titles Owned														
	eBooks	25,963	25,970	26,014	26,091	26,125	26,095							
	eAudiobooks	4,002	4,024	4,060	4,080	4,113	4,154							
	Video	-	-	-	-	-	-							
	Magazines	4,952	5,037	5,134	5,243	5,299	5,383							
Total Items Circulated														
Owned eBooks	Owned eBooks	14,628	14,719	13,986	14,405	13,392	13,626							84,756
	Owned eAudiobooks	8,795	9,181	8,729	9,044	8,744	8,649							53,142
	Owned Video	-	-	-	-	-	-							-
	Magazines	682	654	1,088	2,993	2,850	2,893							11,160
External Service		-	-	2	-	-	-							2
Total Holds														
eBooks	eBooks	4,834	4,751	4,440	4,435	4,474	4,758							
	eAudiobooks	3,698	3,892	3,737	4,059	3,952	4,014							
	Video	-	-	-	-	-	-							
	Magazines	-	-	-	-	-	-							
External Service		-	-	-	-	-	-							

NOTE: All statistics above reflect the entire Overdrive shared collection.

Patron Activity														
New Patrons		27	44	20	22	20	32							165
Total Unique MVL Patrons		364	382	375	385	386	389							
Total Checkouts														
eBooks		924	914	967	946	845	820							5,416
eAudiobooks		744	768	824	781	785	775							4,677
Video		-	-	2	-	-	3							5
Magazines		78	85	130	584	588	533							1,998

Database Stats
FY2024

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Annual Total:
ABCmouse - home (visits)	41	11	12	2	5	0							71
ABCMouse - in library (users)	2	3	4	15	5	1							30
AtoZ Databases (logins)	25	40	29	25	30	23							172
AtoZ Food America (sessions)	15	20	17	12	6	1							56
AtoZ Maps (sessions)	9	6	4	4	4	1							28
AtoZ the USA (sessions)	3	9	7	2	6	0							27
AtoZ World Culture (sessions)	9	19	9	6	6	3							52
AtoZ World Food (sessions)	2	15	7	5	7	6							42
AtoZ World Travel (sessions)	2	4	1	0	4	1							10
Heritage Quest (searches)	0	20	0	35	0	11							66
NewsBank (searches - all products)	62	66	78	102	68	96							472
Pronunciator (logins)	0												-
TumbleBooks (book views)	15												15
Unite for Literacy - Kids Collection (users)	0	0	0	0	0	0							-
Unite for Literacy - All Ages (users)	0	0	0	0	0	0							-
Explore More Illinois!	0	0	0	0	0	0							1,041
SHARE Mobile Library App (devices)	134	137	135	133	136	136							811
SHARE Mobile Library App (launches)	1179	1211	1198	1088	1047	974							6,697

All databases:

1,041

Explore More Illinois!

SHARE Mobile Library App (devices)

SHARE Mobile Library App (launches)

Canceled July 2023
Canceled August 2023

Month	Total # Requested by MVLD	# Items				# Items				# Items				# Items			
		# Items		# Items		# Items		# Items		# Items		# Items		# Items		# Items	
		Received at		Received at		Received at		Received at		Received at		Received at		Received at		Received at	
		MVLD via ILL - In State	Returnables	MVLD via ILL - In State	Non- Returnables	MVLD via ILL - In State	Non- Returnables	MVLD via ILL - In State	Non- Returnables	MVLD via ILL - In State	Non- Returnables	MVLD via ILL - In State	Non- Returnables	MVLD via ILL - In State	Non- Returnables	MVLD via ILL - In State	Non- Returnables
Jul-23	1	0	0	0	0	0	0	0	0	65	27	0	23	0	23	0	0
Aug-23	20	9	1	1	0	102	30	0	40	0	40	0	0	0	0	0	0
Sep-23	16	17	0	1	0	69	26	0	25	0	25	0	0	0	0	0	0
Oct-23	11	8	4	0	0	82	28	0	38	0	38	0	0	0	0	0	0
Nov-23	10	3	0	0	0	69	20	0	29	0	29	0	0	0	0	0	0
Dec-23	10	8	0	1	0	52	12	0	22	0	22	0	0	0	0	0	0
Jan-24																	
Feb-24																	
Mar-24																	
Apr-24																	
May-24																	
Jun-24																	
Totals:	68	45	5	3	0	439	143	0	177	0	177	0	0	0	0	0	0

Collinsville

DATE	PROGRAM / EVENT / PROMOTION	# ATTENDED
November	Activity Packet	120
November	Coloring Pages	173
November	Teen Winter Check Out Challenge	16
November	Children's Winter Check Out Challenge	11
November	Adult Winter Check Out Challenge	75
11/1/23	Baby Boogie	18
11/1/23	Dia De Los Muertos- Sugar Skull Craft	6
11/3/23	Open Gaming Children's	2
11/4/23	Meditation at the Blum House	10
11/4/23	Cross Stitching Club	2
11/6/23	Body Sculpting	16
11/7/23	Preschool Storytime	13
11/7/23	Basic Computer Class	2
11/8/23	Baby Boogie	19
11/8/23	Graphic Novel Club	1
11/8/23	Acoustic Jam with the Collinsville Ramblers	5
11/8/23	Yoga Time!	17
11/8/23	A Taste of Love with Maya-Camille Broussard: An "Illinois Libraries	1
11/9/23	Daytime Book Club	6
11/9/2023	Lego Club	13
11/10/23	Diwali craft	6
11/10/23	Open Gaming Children's	9
11/13/23	Body Sculpting	5
11/14/23	Morning Yoga	12
11/14/23	Preschool Storytime	24
11/14/23	Metro East Every Survivor Counts Table	8
11/15/23	Baby Boogie	34
11/15/23	Game Night	5
11/15/23	Yoga Time!	8
11/16/23	Family Reading Night	104
11/16/23	Book and an App Book Club	11

11/17/23	Children's Open Gaming	5
11/17/23	Teen Open Gaming	3
11/18/23	Children's - Pinecone Turkey Craft	20
11/18/23	Cross Stitching Club	2
11/18/23	History and Genealogy Club	2
11/20/23	Body Sculpting	5
11/21/23	Morning Yoga	6
11/21/23	Cozy Movie Night	6
11/21/23	Preschool Storytime	17
11/22/2023	Baby Boogie	13
11/22/23	Yoga Time!	5
11/25/23	Cross Stitching Club	2
11/27/2023	Body Sculpting	7
11/28/2023	Morning Yoga	11
11/28/23	Preschool Storytime	14
11/29/23	Baby Boogie	18
11/29/2023	Evening Book Club	5
11/29/23	Yoga Time!	7
TOTAL		900

	Children Ages 0-5 Synchronous: 160 attendance, 9 events
	Children Ages 0-5 Self-Directed: 186 attendance, 2 events
	Children Ages 6-11 Synchronous: 15 attendance, 2 events
	Children Ages 6-11 Self-Directed: 46 attendance, 1 event
	Young Adults Ages 12- 18 Synchronous: 2 attendance, 2 events
	Young Adults Ages 12-18 Self-Directed: 19 attendance, 2 events
	Adults Ages 19+ Synchronous: 168 attendance, 25 events
	Adults Ages 19+ Self-Directed: 75 attendance, 1 event
	General Interests Synchronous: 131 attendance, 4 events
	General Interests Self-Directed: 120 attendance, 1 event

DATE	PROGRAM / EVENT / PROMOTION	# ATTENDED
December	Activity Packet	170
December	Coloring Pages	156
December	Teen Winter Check Out Challenge	10
December	Children's Winter Check Out Challenge	10
December	Adult Winter Check Out Challenge	40
December	MAKE A TAKE CRAFT- CHRITMAS SNOWMAN COUNTDOWN CRAFT	30
12/1/23	Children's - Ornament Craft	12
12/1/23	advent wreath	3
12/1/23	Local Author Book Signing: Kathryn Muelheausler Trilogy of Magi	37
12/2/23	Ornament Craft	12
12/2/23	advent wreath	4
12/2/23	Christmas Movie Marathon	30
12/2/23	Cross Stitching Club	2
12/4/23	Body Sculpting	5
12/5/23	preschool storytime	24
12/5/23	Morning Yoga	8
12/5/23	Children's Free Tutoring	1
12/6/23	Children's Baby Boogie	22
12/6/23	Teen Tech Night	3
12/6/23	Surviving the Holidays with Lori Gottlieb: An "Illinois Libraries	1
12/7/2023	Children's -Hannukah Craft	7
12/9/23	Children's- Movie, Popcorn and Craft day	6
12/9/23	Basic Computer Class	2
12/9/23	Cross Stitching Club	2
12/11/23	Body Sculpting	6
12/12/23	Morning Yoga	11
12/12/23	Children's Preschool Storytime	23
12/12/23	Metro East Every Survivor Counts Table	6
12/12/23	Children's Free Tutoring	8

12/13/23	Children's Baby Boogie	25
12/13/23	Graphic Novel Club	1
12/13/23	Acoustic Jam with the Collinsville Ramblers	11
12/13/23	Yoga Time!	5
12/14/23	Oak Street Health Table	0
12/14/23	Children's Free Tutoring	2
12/15/23	Children's - Drop off for Stuffie friend sleepover	9
12/15/23	Children's Free Tutoring	1
12/16/23	Cross Stitching Club	2
12/16/23	History and Genealogy Club	5
12/16/23	Family Event- Snowflake making with the Snowflakey Lady	10
12/16/23	Experience The Nutcracker at Home! Watch a Recording of the	1
12/18/2023	Body Sculpting	7
12/19/23	Morning Yoga	6
12/19/23	Children's Preschool Storytime	14
12/19/2023	Children's Free Tutoring	1
12/20/2023	Children's Baby Boogie	19
12/20/23	Game Night	Canceled
12/20/23	Yoga Time!	4
12/20/2023	Children's Winter Solstice Lanter's craft	8
12/21/23	Children's Winter Solstice Lanter's craft	8
12/21/23	Children's Free Tutoring	1
12/21/23	Children's Lego Building Challenge Club	22
12/22/23	Children's - Kwanzaa Egg-Carton Kinara Craft	1
12/22/23	Children's Free Tutoring	2
12/27/23	Children's Baby Boogie	18
12/27/23	Yoga Time!	3
12/28/23	Family Evening Storytime	7
12/28/23	Exploring the Stars-Teen PNG	1
12/29/23	New Year Eve Party Crafts	13
12/30/23	New Year Eve Party Crafts	13

TOTAL		871
	Children Ages 0-5 Synchronous: 145 attendance, 4 events	
	Children Ages 0-5 Self-Directed: 164 attendance, 2 events	
	Children Ages 6-11 Synchronous: 59 attendance, 12 events	
	Children Ages 6-11 Self-Directed: 98 attendance, 9 event	
	Young Adults Ages 12- 18 Synchoronous: 5 attendance, 4 events	
	Young Adults Ages 12-18 Self-Directed: 10 attendance, 1 events	
	Adults Ages 19+ Synchronous: 105 attendance, 16 events	
	Adults Ages 19+ Self-Directed: 41 attendance, 2 event	
	General Interests Synchronous: 74 attendance, 7 events	
	General Interests Self-Directed: 170 attendance, 1 events	

Board Report January, 2024

Matthew Harris – Assistant Director – Fairmont City Library Center

Grants, awards, donations, and special stories:

Lee hosted their first Young Adult Lock-In on November 3rd.

The Fairmont City Tree Lighting Ceremony took place on November 18th. Both Theresa and Lee took part and hosted a cookie decorating tent at the event. They prepared 100 cookies to be decorated and all were taken!

The Coat and Toy Drive was December 16th. Despite it being cold and damp outside, there were some 600 people that benefited from this event. This event was made possible thanks to all of the staff, volunteers, and donors.

Outreach and education:

November 10: Webinar with Jalen Williams from the United Congregations of the Metro East

November 14: Attended Latino Roundtable Meeting

November 14: Attended MVL D Finance Committee Meeting

November 20: Attended MVL D Board Meeting

December 4: Webinar with Jalen Williams from the United Congregations of the Metro East

December 5: Attended ASPEN User Experience webinar

December 12: Attended Latino Roundtable Meeting

Building and Grounds:

Zeke has been working on installing the security door in the kitchen.

Programming:

November 3-4: Young Adult Lock-in

November 18: Fairmont City Tree Lighting Ceremony

December 16: Coat and Toy Giveaway

Stats:

NOVEMBER:

Days Open: 23

Door Count: 1862

Computer Users: 232

E-Book Questions: 0

Homebound Delivery: 0

DECEMBER:

Days Open: 23

Door Count: 2152

Computer Users: 194

E-Book Questions: 0

Homebound Delivery: 0

Fairmont City

DATE	PROGRAM / EVENT / PROMOTION	# ATTENDED
November	Adult Winter Check Out Challenge	1
November	Children's Winter Check Out Challenge	7
November	Teen Winter Check Out Challenge	2
11/1/23	Sugar Skull craft	4
11/1/23	Kids Corner	3
11/1/23	Garden Club	5
11/3/23	Lock-in	14
11/6/23	Monday Fun Day	2
11/6/23	Kids Corner	2
11/8/23	Kids Corner	1
11/8/23	Garden Club	5
11/8/23	A Taste of Love with Maya-Camille Broussard: An "Illinois Libraries	0
11/13/23	Kids Corner	2
11/13/23	Monday Fun Day	0
11/13/23	Kids Corner	3
11/15/23	kids Corner	5
11/18/23	Tree Lighting	180
11/20/23	Kids Corner	3
11/20/23	Monday Fun Day	3
11/20/23	Kids Corner	3
11/21/23	Answers on Aging	5
11/22/23	kids Corner	5
11/27/23	Monday Fun Day	0
11/29/23	kids Corner	4
TOTAL		245

	Children Ages 0-5 Synchronous: 31 attendance, 10 events
	Children Ages 0-5 Self-Directed: 4 attendance, 1 event
	Children Ages 6-11 Synchronous: 5 attendance, 4 events
	Children Ages 6-11 Self-Directed: 7 attendance, 1 event
	Young Adults Ages 12- 18 Synchoronous: 14 attendance, 1 event
	Young Adults Ages 12-18 Self-Directed: 2 attendance, 1 events
	Adults Ages 19+ Synchronous: 5 attendance, 2 events
	Adults Ages 19+ Self-Directed: 13 attendance, 2 events
	General Interests Synchronous: 180 attendance, 2 events
	General Interests Self-Directed: 0 attendance, 0 events

DATE	PROGRAM / EVENT / PROMOTION	# ATTENDED
December	Adult Winter Check Out Challenge	0
December	Children's Winter Check Out Challenge	2
December	Teen Winter Check Out Challenge	3
12/4/23	Mondays Fun-Day- Advent Wreath craft	2
12/6/23	Kids Corner	3
12/6/23	Surviving the Holidays with Lori Gottlieb: An "Illinois Libraries	1
12/7/23	The Immigration Project	30
12/9/23	Family movie, popcorn and craft day.	11
12/11/23	Kids Corner	4
12/11/23	Mondays Fun-Day- Christmas Countdown Craft	0
12/13/23	Kids Corner	0
12/15/23	Metro East Every Survivor Counts Table	2
12/16/23	Coat and Toy Giveaway	600
12/18/23	Mondays Fun-Day- Snowman Soup and Snowflake Craft	0
12/19/23	Answers on Aging	3
12/21/23	Exploring the Stars-Teen PNG	2
12/22/23	Children's Ornament Craft	2
12/23/23	Children's Ornament Craft	3
12/29/23	Children's New Year Eve party crafts	0
12/30/23	Children's New Year Eve party crafts	0
TOTAL		661
	Children Ages 0-5 Synchronous: 4 attendance, 2 events	
	Children Ages 0-5 Self-Directed: 2 attendance, 1 event	
	Children Ages 6-11 Synchronous: 19 attendance, 8 events	
	Children Ages 6-11 Self-Directed: 2 attendance, 1 event	
	Young Adults Ages 12- 18 Synchoronous: 2 attendance, 1 event	
	Young Adults Ages 12-18 Self-Directed: 3 attendance, 1 events	
	Adults Ages 19+ Synchronous: 4 attendance, 2 events	
	Adults Ages 19+ Self-Directed: 0 attendance, 1 events	
	General Interests Synchronous: 632 attendance, 3 events	
	General Interests Self-Directed: 0 attendance, 0 events	

6:50 PM

01/03/24

Accrual Basis

Mississippi Valley Library District
Expenses by Vendor Detail
 November through December 2023

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Albers Heating & Air Conditioning, Inc.								
Bill	12/01/2023		CM fall preve...	Building		Accounts Paya...	2,050.00	2,050.00
Bill	12/21/2023		FC Fall preve...	Building		Accounts Paya...	350.00	2,400.00
Total Albers Heating & Air Conditioning, Inc.							2,400.00	2,400.00
AMEREN ILLINOIS								
Bill	11/04/2023		FCLC gas (01...	Natural Gas		Accounts Paya...	59.93	59.93
Bill	11/04/2023		FCLC electric ...	Electricity		Accounts Paya...	917.36	977.29
Bill	11/04/2023		CMLC gas (2...	Natural Gas		Accounts Paya...	88.44	1,065.73
Bill	11/04/2023		CMLC electric...	Electricity		Accounts Paya...	2,612.32	3,678.05
Bill	11/04/2023		CMLC outdoo...	Electricity		Accounts Paya...	31.43	3,709.48
Bill	11/04/2023		BH gas (83007)	Natural Gas		Accounts Paya...	89.29	3,798.77
Bill	11/04/2023		BH electric (1...	Electricity		Accounts Paya...	396.75	4,195.52
Bill	12/12/2023		FCLC gas (01...	Natural Gas		Accounts Paya...	118.25	4,313.77
Bill	12/12/2023		FCLC electric ...	Electricity		Accounts Paya...	721.39	5,035.16
Bill	12/12/2023		CMLC gas (2...	Natural Gas		Accounts Paya...	199.40	5,234.56
Bill	12/12/2023		CMLC electric...	Electricity		Accounts Paya...	2,078.69	7,313.25
Bill	12/12/2023		CMLC outdoo...	Electricity		Accounts Paya...	33.28	7,346.53
Bill	12/12/2023		BH gas (83007)	Natural Gas		Accounts Paya...	215.14	7,561.67
Bill	12/12/2023		BH electric (1...	Electricity		Accounts Paya...	273.10	7,834.77
Total AMEREN ILLINOIS							7,834.77	7,834.77
American Express								
Bill	12/01/2023		Misc. office su...	Office		Accounts Paya...	359.94	359.94
Bill	12/01/2023		2 puppets	Other Materials		Accounts Paya...	77.48	437.42
Bill	12/01/2023		DVDs	Juvenile Audio Visu...		Accounts Paya...	87.09	524.51
Bill	12/01/2023		Acct 3-92001	Telephone/Fax		Accounts Paya...	30.00	554.51
Bill	12/01/2023		DVDs and vid...	Adult Audio Visual It...		Accounts Paya...	1,156.62	1,711.13
Bill	12/01/2023		ILA Conferen...	Travel Expenses		Accounts Paya...	1,220.81	2,931.94
Bill	12/01/2023		Google View f...	Miscellaneous		Accounts Paya...	836.26	3,768.20
Bill	12/01/2023		monthly Zoom...	Other Professional ...		Accounts Paya...	15.99	3,784.19
Bill	12/21/2023		Misc. office su...	Office		Accounts Paya...	341.43	4,125.62
Bill	12/21/2023		tax levy ordin...	Postage		Accounts Paya...	10.02	4,135.64
Bill	12/21/2023		Misc. program...	Programming		Accounts Paya...	119.09	4,254.73
Bill	12/21/2023		DVDs and vid...	Adult Audio Visual It...		Accounts Paya...	960.72	5,215.45
Bill	12/21/2023		Misc. mainten...	Building		Accounts Paya...	687.70	5,903.15
Bill	12/21/2023		monthly Zoom...	Other Professional ...		Accounts Paya...	15.99	5,919.14
Bill	12/21/2023		DVDs	Juvenile Audio Visu...		Accounts Paya...	194.98	6,114.12
Bill	12/21/2023		2 headsets	Equipment		Accounts Paya...	510.00	6,624.12
Bill	12/21/2023		website doma...	Information Technol...		Accounts Paya...	23.17	6,647.29
Bill	12/21/2023		Acct 3-92001	Telephone/Fax		Accounts Paya...	30.00	6,677.29
Bill	12/21/2023		late payment f...	Miscellaneous		Accounts Paya...	179.08	6,856.37
Total American Express							6,856.37	6,856.37
Americom Imaging Systems Inc.								
Bill	11/14/2023		Monthly copie...	Equipment		Accounts Paya...	496.20	496.20
Bill	12/02/2023		Monthly copie...	Equipment		Accounts Paya...	496.20	992.40
Total Americom Imaging Systems Inc.							992.40	992.40
Americom Imaging Systems Inc. - Maint								
Bill	12/01/2023		Overages for ...	Equipment		Accounts Paya...	315.68	315.68
Bill	12/19/2023		Overages for ...	Equipment		Accounts Paya...	251.80	567.48
Total Americom Imaging Systems Inc. - Maint							567.48	567.48
Aqua Systems								
Bill	11/20/2023		Invoice # 215...	Office		Accounts Paya...	27.50	27.50
Bill	11/22/2023		Invoice # 215...	Office		Accounts Paya...	6.95	34.45
Bill	12/12/2023		Invoice # 218...	Office		Accounts Paya...	20.10	54.55
Bill	12/12/2023		Invoice # 219...	Office		Accounts Paya...	6.95	61.50
Total Aqua Systems							61.50	61.50
ATIS Elevator Inspections, LLC								
Bill	11/06/2023		CM elevator r...	Building		Accounts Paya...	367.50	367.50
Total ATIS Elevator Inspections, LLC							367.50	367.50
BAKER & TAYLOR								
Bill	11/14/2023		Invoice # 203...	Adult Print Materials		Accounts Paya...	11.76	11.76
Total BAKER & TAYLOR							11.76	11.76
Blue Cross / Blue Shield								
Bill	12/01/2023		Health Insura...	Health/Dental Insura...		Accounts Paya...	7,335.90	7,335.90
Bill	12/28/2023		Health Insura...	Health/Dental Insura...		Accounts Paya...	7,335.90	14,671.80

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Mississippi Valley Library District
Expenses by Vendor Detail
November through December 2023

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Total Blue Cross / Blue Shield							14,671.80	14,671.80
Brady Pest and Termite Management								
Bill	12/21/2023		Bimonthly pes...	Grounds		Accounts Paya...	275.00	275.00
Total Brady Pest and Termite Management							275.00	275.00
Brian Brown								
Bill	11/03/2023		October 2023 ...	Grounds		Accounts Paya...	550.00	550.00
Bill	12/01/2023		November 20...	Grounds		Accounts Paya...	165.00	715.00
Total Brian Brown							715.00	715.00
Brodart								
Bill	12/12/2023		Invoice # 633...	Office		Accounts Paya...	331.81	331.81
Total Brodart							331.81	331.81
Buildingstars								
Bill	11/03/2023		Invoice # 337 ...	Building		Accounts Paya...	1,900.00	1,900.00
Bill	11/03/2023		Invoice # 337 ...	Building		Accounts Paya...	425.00	2,325.00
Bill	11/03/2023		Invoice # 336 ...	Building		Accounts Paya...	275.00	2,600.00
Bill	12/01/2023		Invoice # 337 ...	Building		Accounts Paya...	1,900.00	4,500.00
Bill	12/01/2023		Invoice # 338 ...	Building		Accounts Paya...	425.00	4,925.00
Bill	12/01/2023		Invoice # 337 ...	Building		Accounts Paya...	275.00	5,200.00
Bill	12/01/2023		Payment Me...	Building		Accounts Paya...	-275.00	4,925.00
Bill	12/19/2023		Invoice # 338 ...	Building		Accounts Paya...	225.00	5,150.00
Bill	12/19/2023		Invoice # 338 ...	Building		Accounts Paya...	1,900.00	7,050.00
Bill	12/19/2023		Invoice # 338 ...	Building		Accounts Paya...	425.00	7,475.00
Total Buildingstars							7,475.00	7,475.00
Capital One								
Bill	12/01/2023		Misc. program...	Programming		Accounts Paya...	109.02	109.02
Bill	12/28/2023		Misc. program...	Programming		Accounts Paya...	52.85	161.87
Bill	12/28/2023		facial tissues ...	Office		Accounts Paya...	39.34	201.21
Bill	12/28/2023		coats for annu...	Donation Expenditur...		Accounts Paya...	450.62	651.83
Total Capital One							651.83	651.83
Casey's General Store								
Check	11/10/2023		Gasoline	Vehicles		Checking	5.46	5.46
Check	11/16/2023		Gasoline	Vehicles		Checking	58.19	63.65
Check	12/20/2023		Gasoline	Vehicles		Checking	60.25	123.90
Total Casey's General Store							123.90	123.90
Center Point Large Print								
Bill	11/18/2023		standing orde...	Adult Print Materials		Accounts Paya...	147.42	147.42
Bill	12/28/2023		standing orde...	Adult Print Materials		Accounts Paya...	147.42	294.84
Total Center Point Large Print							294.84	294.84
Centralia Regional Library District								
Bill	11/09/2023		Item # 30183...	Payments to Other L...		Accounts Paya...	25.00	25.00
Total Centralia Regional Library District							25.00	25.00
Charter Communications								
Bill	12/01/2023		CM & FC fiber...	Internet Services		Accounts Paya...	772.00	772.00
Bill	12/01/2023		CM elevator e...	Telephone/Fax		Accounts Paya...	49.99	821.99
Total Charter Communications							821.99	821.99
Cheryl Fuhrmann								
Bill	12/12/2023		BH refund for ...	Miscellaneous		Accounts Paya...	56.25	56.25
Total Cheryl Fuhrmann							56.25	56.25
City of Collinsville								
Bill	11/18/2023		CM & BH wat...	Water/Sewer		Accounts Paya...	293.28	293.28
Total City of Collinsville							293.28	293.28
Collinsville Fire Department								
Bill	12/05/2023		1/4/2023 CPR...	FY2023 Per Capita ...		Accounts Paya...	75.00	75.00
Total Collinsville Fire Department							75.00	75.00
Daugherty Public Library District								
Bill	12/01/2023		Lost Item - Th...	Payments to Other L...		Accounts Paya...	5.00	5.00

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Mississippi Valley Library District
Expenses by Vendor Detail
November through December 2023

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Total Daugherty Public Library District							5.00	5.00
Delta Dental								
Bill	11/15/2023		Dental Insura...	Health/Dental Insura...		Accounts Paya...	377.73	377.73
Bill	12/15/2023		Dental Insura...	Health/Dental Insura...		Accounts Paya...	377.73	755.46
Total Delta Dental							755.46	755.46
Demco								
Bill	11/09/2023		genre & proce...	Programming		Accounts Paya...	152.84	152.84
Bill	12/02/2023		"New" and ea...	Programming		Accounts Paya...	90.01	242.85
Total Demco							242.85	242.85
ELM USA, Inc.								
Bill	11/09/2023		Invoice # 625...	Office		Accounts Paya...	103.95	103.95
Total ELM USA, Inc.							103.95	103.95
First Data Global Leasing								
Check	11/07/2023		FC credit card...	Other Professional ...		Checking	39.98	39.98
Check	11/07/2023		FC credit card...	Other Professional ...		Checking	10.20	50.18
Check	12/07/2023		FC credit card...	Other Professional ...		Checking	39.98	90.16
Total First Data Global Leasing							90.16	90.16
Flags USA								
Bill	12/12/2023		2 US flags an...	Office		Accounts Paya...	311.00	311.00
Total Flags USA							311.00	311.00
Gallagher								
Bill	12/22/2023		Invoice # 495...	Liability & Building In...		Accounts Paya...	2,048.00	2,048.00
Total Gallagher							2,048.00	2,048.00
Globe Life								
Bill	12/01/2023		Supplemental...	Health/Dental Insura...		Accounts Paya...	198.02	198.02
Bill	12/28/2023		Supplemental...	Health/Dental Insura...		Accounts Paya...	198.02	396.04
Total Globe Life							396.04	396.04
Green Sky Cleaning Supply								
Bill	11/04/2023		trash can liner...	Office		Accounts Paya...	328.05	328.05
Total Green Sky Cleaning Supply							328.05	328.05
Heyl, Royster, Voelker, & Allen, P.C.								
Bill	12/22/2023		Invoice # 163...	Legal Service		Accounts Paya...	100.00	100.00
Total Heyl, Royster, Voelker, & Allen, P.C.							100.00	100.00
Home Depot								
Check	11/13/2023		tap & die sets	Building		Checking	105.34	105.34
Check	11/15/2023		chisels and dr...	Building		Checking	43.91	149.25
Check	12/01/2023		lights for BH	Building		Checking	52.16	201.41
Check	12/05/2023		switch plates, ...	Building		Checking	40.45	241.86
Check	12/05/2023		steel flat bars; ...	Building		Checking	113.85	355.71
Check	12/11/2023		misc. washers...	Building		Checking	11.02	366.73
Check	12/14/2023		supplies to re...	Building		Checking	138.85	505.58
Check	12/19/2023		screws, wash...	Building		Checking	85.70	591.28
Check	12/20/2023		70-gal. storag...	Building		Checking	59.98	651.26
Check	12/20/2023		sheet sander	Building		Checking	61.97	713.23
Deposit	12/20/2023		detail sander r...	Building		Checking	-73.94	639.29
Check	12/27/2023		drill bit set & e...	Building		Checking	59.94	699.23
Check	12/29/2023		ice melt & mis...	Building		Checking	43.20	742.43
Total Home Depot							742.43	742.43
Howdys Tree Service								
Bill	12/15/2023		Tree trimming...	Grounds		Accounts Paya...	1,500.00	1,500.00
Total Howdys Tree Service							1,500.00	1,500.00
Illinois American Water								
Bill	11/20/2023		FCLC water 1...	Water/Sewer		Accounts Paya...	44.96	44.96
Bill	12/16/2023		FCLC water 1...	Water/Sewer		Accounts Paya...	40.16	85.12
Total Illinois American Water							85.12	85.12
Illinois Heartland Library System								
Bill	11/10/2023		Invoice # 202...	FY2023 Per Capita ...		Accounts Paya...	396.47	396.47

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Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Bill	12/12/2023		Invoice # 202...	FY2023 Per Capita ...		Accounts Paya...	299.82	696.29
Total Illinois Heartland Library System							696.29	696.29
Illinois State Police								
Bill	12/12/2023		employment b...	Miscellaneous		Accounts Paya...	20.00	20.00
Total Illinois State Police							20.00	20.00
IMRF								
Check	11/22/2023		monthly IMRF ...	IMRF		Checking	6,018.03	6,018.03
Check	12/20/2023		monthly IMRF ...	IMRF		Checking	7,203.46	13,221.49
Total IMRF							13,221.49	13,221.49
INGRAM LIBRARY SERVICES								
Bill	11/07/2023		Invoice # 786 ...	Adult Print Materials		Accounts Paya...	1,277.98	1,277.98
Bill	11/07/2023		Invoice # 786 ...	Juvenile Print Items		Accounts Paya...	307.03	1,585.01
Bill	12/05/2023		Invoices # 78 ...	Adult Print Materials		Accounts Paya...	284.10	1,869.11
Bill	12/07/2023		Invoices # 79 ...	Adult Print Materials		Accounts Paya...	750.04	2,619.15
Bill	12/07/2023		Invoices # 79 ...	Juvenile Print Items		Accounts Paya...	165.06	2,784.21
Bill	12/16/2023		Invoice # 792 ...	Adult Print Materials		Accounts Paya...	260.00	3,044.21
Bill	12/16/2023		Invoice # 792 ...	Juvenile Print Items		Accounts Paya...	70.68	3,114.89
Total INGRAM LIBRARY SERVICES							3,114.89	3,114.89
iRead								
Bill	12/11/2023		SRP 2024 - s...	Programming		Accounts Paya...	159.82	159.82
Total iRead							159.82	159.82
Johnson Controls Fire Protection LP								
Bill	11/15/2023		Invoice # 237 ...	Building		Accounts Paya...	4,124.00	4,124.00
Bill	11/15/2023		Invoice # 238 ...	Building		Accounts Paya...	692.00	4,816.00
Total Johnson Controls Fire Protection LP							4,816.00	4,816.00
Kane Consulting Group								
Bill	11/06/2023		Datto backup ...	Information Technol...		Accounts Paya...	340.00	340.00
Bill	12/21/2023		Datto backup ...	Information Technol...		Accounts Paya...	480.00	820.00
Total Kane Consulting Group							820.00	820.00
KANOPY, INC.								
Bill	11/01/2023		Invoice # 373 ...	Virtual Items		Accounts Paya...	193.00	193.00
Bill	12/01/2023		Invoice # 377 ...	Virtual Items		Accounts Paya...	194.00	387.00
Bill	12/29/2023		Invoice # 381 ...	Virtual Items		Accounts Paya...	250.00	637.00
Total KANOPY, INC.							637.00	637.00
Lazerware								
Bill	11/06/2023		Invoice # 467 ...	Information Technol...		Accounts Paya...	2,608.38	2,608.38
Bill	11/06/2023		Invoice # 467 ...	Information Technol...		Accounts Paya...	803.42	3,411.80
Bill	12/02/2023		Invoice # 479 ...	Information Technol...		Accounts Paya...	2,608.38	6,020.18
Bill	12/02/2023		Invoice # 480 ...	Information Technol...		Accounts Paya...	803.42	6,823.60
Total Lazerware							6,823.60	6,823.60
Libraries of Illinois Risk Agency								
Bill	12/22/2023		LIRA coverag...	Liability & Building In...		Accounts Paya...	22,005.48	22,005.48
Total Libraries of Illinois Risk Agency							22,005.48	22,005.48
Lord Enterprises, Inc								
Bill	12/14/2023		replacement ...	Donation Expenditur...		Accounts Paya...	1,095.00	1,095.00
Total Lord Enterprises, Inc							1,095.00	1,095.00
M.O.W. Printing, Inc.								
Bill	12/22/2023		1,000 MVLD ...	Office		Accounts Paya...	193.80	193.80
Total M.O.W. Printing, Inc.							193.80	193.80
Madison County Treasurer								
Deposit	11/14/2023		Deposit	Property Tax		General PI	-23,692.82	-23,692.82
Deposit	11/14/2023		Deposit	Building Maintenance		Building	-3,167.94	-26,860.76
Deposit	11/14/2023		Deposit	IMRF		IMRF	-1,100.44	-27,961.20
Deposit	11/14/2023		Deposit	Audit		Audit	-233.44	-28,194.64
Deposit	11/14/2023		Deposit	Liability Insurance		Insurance Fund	-1,633.98	-29,828.62
Deposit	11/14/2023		Deposit	FICA/Medicare		FICA	-1,500.61	-31,329.23
Deposit	12/13/2023		Deposit	Property Tax		General PI	-110,177.84	-141,507.07
Deposit	12/13/2023		Deposit	Building Maintenance		Building	-14,731.79	-156,238.86
Deposit	12/13/2023		Deposit	IMRF		IMRF	-5,117.33	-161,356.19

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Type	Date	Num	Memo	Account	Cir	Split	Amount	Balance
Deposit	12/13/2023		Deposit	Audit		Audit	-1,085.54	-162,441.73
Deposit	12/13/2023		Deposit	Liability Insurance		Insurance Fund	-7,598.42	-170,040.15
Deposit	12/13/2023		Deposit	FICA/Medicare		FICA	-6,978.22	-177,018.37
Total Madison County Treasurer							-177,018.37	-177,018.37
McClatchy								
Check	11/09/2023		TITA notice fo...	Publishing		Checking	336.00	336.00
Check	11/14/2023		Meeting Locat..	Publishing		Checking	177.50	513.50
Total McClatchy							513.50	513.50
Metro East Sanitary District								
Bill	11/18/2023		FC water Oct...	Water/Sewer		Accounts Paya...	12.71	12.71
Bill	12/11/2023		FC water Nov...	Water/Sewer		Accounts Paya...	15.02	27.73
Total Metro East Sanitary District							27.73	27.73
Midwest Tape								
Bill	11/06/2023		Invoice # 504...	Juvenile Audio Visu...		Accounts Paya...	198.95	198.95
Bill	11/06/2023		Invoice # 504...	Adult Audio Visual It...		Accounts Paya...	36.99	235.94
Bill	12/01/2023		Invoice # 504...	Juvenile Audio Visu...		Accounts Paya...	26.99	262.93
Bill	12/01/2023		Invoice # 504...	Adult Audio Visual It...		Accounts Paya...	76.98	339.91
Bill	12/14/2023		Invoice # 504...	Adult Audio Visual It...		Accounts Paya...	131.97	471.88
Bill	12/28/2023		Invoice # 504...	Adult Audio Visual It...		Accounts Paya...	39.99	511.87
Bill	12/28/2023		Invoice # 504...	Juvenile Audio Visu...		Accounts Paya...	58.88	570.85
Total Midwest Tape							570.85	570.85
Moonlight Computing LLC								
Bill	11/22/2023		Annual websit...	Information Technol...		Accounts Paya...	360.00	360.00
Total Moonlight Computing LLC							360.00	360.00
Mother Earth News								
Bill	12/30/2023		2 years - 12 is...	Adult Print Materials		Accounts Paya...	34.00	34.00
Total Mother Earth News							34.00	34.00
OverDrive								
Bill	11/04/2023		Invoice # 020...	FY2023 Per Capita ...		Accounts Paya...	424.88	424.88
Bill	12/12/2023		Invoice # 020...	FY2023 Per Capita ...		Accounts Paya...	509.29	934.17
Total OverDrive							934.17	934.17
Peerless Network, Inc.								
Bill	11/15/2023		CM monthly f...	Telephone/Fax		Accounts Paya...	119.08	119.08
Bill	11/15/2023		FC monthly fa...	Telephone/Fax		Accounts Paya...	61.94	181.02
Bill	12/15/2023		CM monthly f...	Telephone/Fax		Accounts Paya...	119.97	300.99
Bill	12/15/2023		FC monthly fa...	Telephone/Fax		Accounts Paya...	62.35	363.34
Total Peerless Network, Inc.							363.34	363.34
People								
Bill	12/12/2023		Magazine - 2 ...	Adult Print Materials		Accounts Paya...	80.00	80.00
Total People							80.00	80.00
Quill LLC								
Bill	11/04/2023		Invoice # 352...	Office		Accounts Paya...	69.99	69.99
Bill	11/04/2023		Invoice # 354...	Office		Accounts Paya...	367.40	437.39
Total Quill LLC							437.39	437.39
Raceway BP								
Check	11/09/2023		Gas for van	Vehicles		Checking	69.52	69.52
Total Raceway BP							69.52	69.52
Rural King								
Check	11/08/2023		battery for pas...	Building		Checking	134.44	134.44
Check	11/30/2023		painting suppl...	Building		Checking	23.80	158.24
Check	12/11/2023		anti-skid steel...	Building		Checking	59.99	218.23
Total Rural King							218.23	218.23
St. Clair County Collector								
Deposit	12/15/2023		Deposit	Property Tax		General PI	-258.60	-258.60
Deposit	12/15/2023		Deposit	Building Maintenance		Building	-34.58	-293.18
Deposit	12/15/2023		Deposit	IMRF		IMRF	-12.01	-305.19
Deposit	12/15/2023		Deposit	Audit		Audit	-2.55	-307.74
Deposit	12/15/2023		Deposit	Liability Insurance		Insurance Fund	-17.84	-325.58
Deposit	12/15/2023		Deposit	FICA/Medicare		FICA	-16.37	-341.95

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Accrual Basis

Mississippi Valley Library District
Expenses by Vendor Detail
November through December 2023

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
Deposit	12/15/2023		Deposit	FICA/Medicare		FICA	-1,386.02	-1,727.97
Deposit	12/15/2023		interest	FICA/Medicare		FICA	-28.12	-1,756.09
Deposit	12/15/2023		Deposit	Liability Insurance		Insurance Fund	-1,509.19	-3,265.28
Deposit	12/15/2023		interest	Liability Insurance		Insurance Fund	-30.62	-3,295.90
Deposit	12/15/2023		Deposit	Audit		Audit	-215.61	-3,511.51
Deposit	12/15/2023		interest	Audit		Audit	-4.37	-3,515.88
Deposit	12/15/2023		Deposit	IMRF		IMRF	-1,016.38	-4,532.26
Deposit	12/15/2023		interest	IMRF		IMRF	-20.62	-4,552.88
Deposit	12/15/2023		Deposit	Building Maintenance		Building	-2,925.99	-7,478.87
Deposit	12/15/2023		interest	Building Maintenance		Building	-59.37	-7,538.24
Deposit	12/15/2023		Deposit	Property Tax		General PI	-21,883.36	-29,421.60
Deposit	12/15/2023		interest	Property Tax		General PI	-444.03	-29,865.63
Total St. Clair County Collector							-29,865.63	-29,865.63
The Legals Adportal								
Check	11/04/2023		TITA notice - ...	Publishing		Checking	204.95	204.95
Total The Legals Adportal							204.95	204.95
Today's Business Solutions								
Bill	12/12/2023		Annual Maint...	FY2023 Per Capita ...		Accounts Paya...	1,694.60	1,694.60
Total Today's Business Solutions							1,694.60	1,694.60
TransFirst								
Check	11/09/2023		CM Credit car...	Other Professional ...		General PI	79.00	79.00
Check	12/09/2023		CM Credit car...	Other Professional ...		General PI	39.00	118.00
Total TransFirst							118.00	118.00
Transworld Systems Inc								
Bill	12/12/2023		2 collection a...	Miscellaneous		Accounts Paya...	120.79	120.79
Total Transworld Systems Inc							120.79	120.79
Troy Times Tribune								
Bill	11/14/2023		Invoice # 102...	Publishing		Accounts Paya...	124.50	124.50
Total Troy Times Tribune							124.50	124.50
United States Postal Service								
Check	11/06/2023		ILLs & stamps	Postage		Checking	327.06	327.06
Check	11/07/2023		Board meetin...	Postage		Checking	9.15	336.21
Check	11/13/2023		ILLs	Postage		Checking	11.16	347.37
Check	11/20/2023		ILLs	Postage		Checking	7.44	354.81
Check	11/27/2023		ILLs	Postage		Checking	19.31	374.12
Check	12/01/2023		stamps	Postage		Checking	105.60	479.72
Check	12/13/2023		ILLs	Postage		Checking	55.63	535.35
Check	12/18/2023		ILLs & stamps	Postage		Checking	425.76	961.11
Total United States Postal Service							961.11	961.11
USA Today								
Bill	12/12/2023		Periodical - 1 ...	Adult Print Materials		Accounts Paya...	391.26	391.26
Total USA Today							391.26	391.26
Village Locksmith								
Check	11/09/2023		keys for lower...	Building		Checking	36.09	36.09
Total Village Locksmith							36.09	36.09
Village of Fairmont City								
Bill	12/30/2023		FC sewer 1/1/...	Water/Sewer		Accounts Paya...	30.00	30.00
Total Village of Fairmont City							30.00	30.00
Worthington Direct								
Bill	11/15/2023		BH stacking c...	Donation Expenditur...		Accounts Paya...	4,774.58	4,774.58
Total Worthington Direct							4,774.58	4,774.58
TOTAL							-89,605.48	-89,605.48

Mississippi Valley Library District
Profit & Loss
November through December 2023

	Nov - Dec 23
Ordinary Income/Expense	
Income	
Taxes	
Audit	1,541.51
Building Maintenance	20,919.67
FICA/Medicare	9,909.34
IMRF	7,266.78
Liability Insurance	10,790.05
Property Tax	156,456.65
Total Taxes	206,884.00
Intergovernment Revenue	
Replacement Tax	13,192.63
Total Intergovernment Revenue	13,192.63
Fines & Forfeitures	
Fines	74.65
Lost or Damaged Books/Inhouse	245.67
Total Fines & Forfeitures	320.32
Charges for Services	
Fax	621.55
Printing/Copying	1,551.75
Total Charges for Services	2,173.30
Other Revenues	
COBRA Reimbursements	2,786.40
Donations - Des & Undes	6,715.94
Sale of Items	815.86
Reimbursements Other libraries	185.94
Interest Income	1,994.21
Miscellaneous	240.08
Rental Income	
Collinsville Rooms	312.50
Blum House Rental	1,825.00
Total Rental Income	2,137.50
Total Other Revenues	14,875.93
Total Income	237,446.18
Gross Profit	237,446.18
Expense	
Personnel	
Benefits	
IL Unemployment Company	403.54
FICA Company	8,282.28
Health/Dental Insurance	15,763.74
IMRF	13,221.49
Total Benefits	37,671.05
Salaries	
Full Time	88,034.88
Part time	20,598.70
Total Salaries	108,633.58
Total Personnel	146,304.63
Maintenance Services	
Building	13,942.17
Equipment	1,308.08

Mississippi Valley Library District
Profit & Loss
November through December 2023

	Nov - Dec 23
Grounds	2,490.00
Total Maintenance Services	17,740.25
Professional Services	
Publishing	638.00
Payroll Service	613.45
Internet Services	1,544.00
Information Technology	7,523.60
Other Professional Services	240.14
Total Professional Services	10,559.19
Professional Development	
Travel Expenses	1,220.81
Total Professional Development	1,220.81
Utilities	
Natural Gas	770.45
Telephone/Fax	523.32
Water/Sewer	365.97
Electricity	7,064.32
Total Utilities	8,724.06
Supplies	
Equipment	329.44
Office	2,395.94
Postage	971.13
Total Supplies	3,696.51
Materials	
Other Materials	77.48
Virtual Items	387.00
Adult Audio Visual Items	2,339.00
Adult Print Materials	3,592.18
Juvenile Audio Visual Items	597.36
Juvenile Print Items	715.07
Total Materials	7,708.09
Other Expenditures	
Vehicles	193.42
Miscellaneous	1,331.44
Programming	1,694.71
Donation Expenditures - Des.	5,869.58
Grant Expenses	
FY2024 PNG Grant	2,833.48
FY2023 Per Capita Grant	3,400.06
Total Grant Expenses	6,233.54
Payments to Other Libraries	80.00
Total Other Expenditures	15,402.69
Total Expense	211,356.23
Net Ordinary Income	26,089.95
Net Income	26,089.95

Mississippi Valley Library District
Balance Sheet
As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
Working Cash	220,894.37
Checking	27,876.86
General PI	1,010,871.71
Audit	16,978.52
IMRF	72,815.72
Building	34,122.59
Insurance Fund	176,970.97
FICA	65,650.70
Reserve	37,914.79
Gift Fund	11,073.92
Total Checking/Savings	1,675,170.15
Other Current Assets	
Prepaid Insurance	17,255.45
Petty Cash	100.00
Total Other Current Assets	17,355.45
Total Current Assets	1,692,525.60
Other Assets	
Taxes Receivable	864,041.62
Total Other Assets	864,041.62
TOTAL ASSETS	2,556,567.22
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-13,326.30
Total Accounts Payable	-13,326.30
Other Current Liabilities	
Manual A/P	23,347.24
Deferred Revenue	975,284.70
Accrued Vacation	18,665.72
Accrued Sick Pay	5,253.76
Accrued Wages	17,753.78
Payroll Liabilities	
Garnishment	131.60
Liberty National	6,251.60
Net Pay Offset	883.10
Miscellaneous	-127.44
Fed Withhold	-208.00
II Withhold	-823.96
Direct Deposit	-190.69
IMRF - Payable	161,228.35
SUTA	4,101.99
Payroll Liabilities - Other	1,720.68
Total Payroll Liabilities	172,967.23
Total Other Current Liabilities	1,213,272.43
Total Current Liabilities	1,199,946.13
Total Liabilities	1,199,946.13
Equity	
Opening Bal Equity	14,039.26
Retained Earnings	839,957.03
Net Income	502,624.80

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Cash Basis

Mississippi Valley Library District

Balance Sheet

As of December 31, 2023

	Dec 31, 23
Total Equity	1,356,621.09
TOTAL LIABILITIES & EQUITY	<u>2,556,567.22</u>

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Accrual Basis

Mississippi Valley Library District

FY2024 Gift Fund

Type	Date	Memo	Account	Class	Split	Amount	Balance
Jul - Dec 23							
Transfer	07/13/2023	FY2023 interest	Gift Fund		General PI	-40.66	-40.66
Deposit	07/16/2023	Interest	Gift Fund	Gift	Interest Income	6.49	-34.17
Transfer	07/28/2023	Funds Transfer	Gift Fund		Checking	-16.37	-50.54
Transfer	08/03/2023	Funds Transfer	Gift Fund		Checking	-242.38	-292.92
Deposit	08/16/2023	Interest	Gift Fund	Gift	Interest Income	7.30	-285.62
Deposit	09/16/2023	Interest	Gift Fund	Gift	Interest Income	7.46	-278.16
Transfer	09/29/2023	Funds Transfer	Gift Fund		Checking	-39.98	-318.14
Deposit	10/16/2023	Interest	Gift Fund	Gift	Interest Income	6.74	-311.40
Deposit	11/14/2023	Deposit	Gift Fund		Donations - De...	1,095.00	783.60
Deposit	11/16/2023	Interest	Gift Fund	Gift	Interest Income	7.28	790.88
Transfer	11/22/2023	Funds Transfer	Gift Fund		Checking	-4,774.58	-3,983.70
Transfer	11/22/2023	reimb. for Tru...	Gift Fund		Building	-702.09	-4,685.79
Deposit	12/04/2023	Deposit	Gift Fund		Donations - De...	4,774.58	88.79
Deposit	12/13/2023	Deposit	Gift Fund		Donations - De...	200.00	288.79
Deposit	12/16/2023	Interest	Gift Fund	Gift	Interest Income	6.37	295.16
Transfer	12/20/2023	Funds Transfer	Gift Fund		Checking	-1,095.00	-799.84
Deposit	12/28/2023	Deposit	Gift Fund		Donations - De...	250.00	-549.84
Jul - Dec 23						-549.84	-549.84

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Cash Basis

**Mississippi Valley Library District
Profit & Loss Budget vs. Actual
FY2024**

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Taxes				
Audit	7,632.43	7,768.13	-135.70	98.3%
Building Maintenance	103,579.91	103,575.02	4.89	100.0%
FICA/Medicare	49,064.16	52,823.26	-3,759.10	92.9%
IMRF	35,980.16	38,840.63	-2,860.47	92.6%
Liability Insurance	53,424.82	58,002.01	-4,577.19	92.1%
Property Tax	774,665.45	776,812.63	-2,147.18	99.7%
Total Taxes	1,024,346.93	1,037,821.68	-13,474.75	98.7%
Intergovernment Revenue				
E-Rate	4,176.00	20,000.00	-15,824.00	20.9%
TIF Funds	0.00	0.00	0.00	0.0%
Grants				
FY2024 PNG Grant	0.00	6,474.00	-6,474.00	0.0%
FY2023 Per Capita Grant	48,794.48	48,794.48	0.00	100.0%
FY2023 PNG Grant	2,572.05			
Other Grants	0.00	5,000.00	-5,000.00	0.0%
Total Grants	51,366.53	60,268.48	-8,901.95	85.2%
Replacement Tax	31,918.00	60,000.00	-28,082.00	53.2%
Total Intergovernment Revenue	87,460.53	140,268.48	-52,807.95	62.4%
Fines & Forfeitures				
Fines	338.94	500.00	-161.06	67.8%
Lost or Damaged Books/Inhouse	1,249.46	1,800.00	-550.54	69.4%
Total Fines & Forfeitures	1,588.40	2,300.00	-711.60	69.1%
Charges for Services				
Fax	1,728.65	3,350.00	-1,621.35	51.6%
Non-resident Fees	0.00	81.00	-81.00	0.0%
Printing/Copying	4,898.00	9,100.00	-4,202.00	53.8%
Total Charges for Services	6,626.65	12,531.00	-5,904.35	52.9%
Other Revenues				
COBRA Reimbursements	8,359.20	16,720.00	-8,360.80	50.0%
Sale of Short Street Lot	0.00	12,000.00	-12,000.00	0.0%
Sale of Vehicle	0.00	1,200.00	-1,200.00	0.0%
Property License Agreements	15,000.00	15,001.00	-1.00	100.0%
Donations - Des & Undes	7,227.35	20,000.00	-12,772.65	36.1%
Sale of Items	2,422.88	3,750.00	-1,327.12	64.6%
Reimbursements Other libraries	728.38	1,300.00	-571.62	56.0%
Interest Income	5,523.05	9,000.00	-3,476.95	61.4%
Miscellaneous	498.47	2,500.00	-2,001.53	19.9%
Rental Income				
FC Rooms	50.00	100.00	-50.00	50.0%
FC Pavilion	550.00	100.00	450.00	550.0%
Collinsville Rooms	1,000.00	1,600.00	-600.00	62.5%
Blum House Rental	7,741.25	12,500.00	-4,758.75	61.9%
Total Rental Income	9,341.25	14,300.00	-4,958.75	65.3%
Total Other Revenues	49,100.58	95,771.00	-46,670.42	51.3%
Total Income	1,169,123.09	1,288,692.16	-119,569.07	90.7%
Gross Profit	1,169,123.09	1,288,692.16	-119,569.07	90.7%
Expense				
Personnel				
Benefits				
IL Unemployment Company	1,696.87	8,100.00	-6,403.13	20.9%
FICA Company	24,903.31	55,200.00	-30,296.69	45.1%
Health/Dental Insurance	38,549.09	97,000.00	-58,450.91	39.7%
IMRF	46,246.16	92,000.00	-45,753.84	50.3%
Total Benefits	111,395.43	252,300.00	-140,904.57	44.2%
Salaries				
Full Time	247,850.27	501,500.00	-253,649.73	49.4%
Part time	78,853.48	200,900.00	-122,046.52	39.3%
Total Salaries	326,703.75	702,400.00	-375,696.25	46.5%

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Cash Basis

Mississippi Valley Library District
Profit & Loss Budget vs. Actual
FY2024

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Total Personnel	438,099.18	954,700.00	-516,600.82	45.9%
Maintenance Services				
Building	69,724.43	120,000.00	-50,275.57	58.1%
Equipment	4,436.65	10,000.00	-5,563.35	44.4%
Grounds	7,640.16	11,000.00	-3,359.84	69.5%
Total Maintenance Services	81,801.24	141,000.00	-59,198.76	58.0%
Professional Services				
Publishing	1,035.60	600.00	435.60	172.6%
Payroll Service	1,815.00	4,100.00	-2,285.00	44.3%
SHARE Membership	0.00	0.00	0.00	0.0%
OCLC Interlibrary Loan	0.00	0.00	0.00	0.0%
Internet Services	5,275.30	9,300.00	-4,024.70	56.7%
Information Technology	23,156.16	55,000.00	-31,843.84	42.1%
Audit	0.00	8,300.00	-8,300.00	0.0%
Legal Service	940.00	3,000.00	-2,060.00	31.3%
Other Professional Services	844.68	3,600.00	-2,755.32	23.5%
Total Professional Services	33,066.74	83,900.00	-50,833.26	39.4%
Professional Development				
Dues	170.00	600.00	-430.00	28.3%
Training/Tuition	0.00	1,000.00	-1,000.00	0.0%
Travel Expenses	1,220.81	1,200.00	20.81	101.7%
Total Professional Development	1,390.81	2,800.00	-1,409.19	49.7%
Utilities				
Natural Gas	1,482.54	9,750.00	-8,267.46	15.2%
Telephone/Fax	1,544.60	3,600.00	-2,055.40	42.9%
Water/Sewer	1,367.81	3,000.00	-1,632.19	45.6%
Electricity	27,308.26	56,000.00	-28,691.74	48.8%
Total Utilities	31,703.21	72,350.00	-40,646.79	43.8%
Supplies				
Equipment	1,264.01	10,000.00	-8,735.99	12.6%
Office	5,039.83	11,000.00	-5,960.17	45.8%
Postage	1,941.94	4,200.00	-2,258.06	46.2%
Total Supplies	8,245.78	25,200.00	-16,954.22	32.7%
Materials				
Other Materials	104.86	1,250.00	-1,145.14	8.4%
Virtual Items	1,796.74	5,000.00	-3,203.26	35.9%
Adult Audio Visual Items	5,500.76	11,000.00	-5,499.24	50.0%
Adult Print Materials	12,458.41	27,000.00	-14,541.59	46.1%
Juvenile Audio Visual Items	921.26	2,000.00	-1,078.74	46.1%
Juvenile Print Items	1,803.68	4,500.00	-2,696.32	40.1%
Online Databases	3,284.00	11,000.00	-7,716.00	29.9%
Total Materials	25,869.71	61,750.00	-35,880.29	41.9%
Other Expenditures				
Liability & Building Insurance	705.00	30,000.00	-29,295.00	2.4%
Vehicles	3,365.09	12,500.00	-9,134.91	26.9%
Miscellaneous	2,373.45	2,750.00	-376.55	86.3%
Programming	2,730.48	5,000.00	-2,269.52	54.6%
Donation Expenditures - Des.	6,889.91	6,000.00	889.91	114.8%
Grant Expenses				
FY2024 PNG Grant	2,833.48	6,474.00	-3,640.52	43.8%
FY2023 Per Capita Grant	25,656.32	48,794.48	-23,138.16	52.6%
Other Grants	1,005.70	3,000.00	-1,994.30	33.5%
Total Grant Expenses	29,495.50	58,268.48	-28,772.98	50.6%
Payments to Other Libraries	762.19	1,600.00	-837.81	47.6%
Total Other Expenditures	46,321.62	116,118.48	-69,796.86	39.9%
Total Expense	666,498.29	1,457,818.48	-791,320.19	45.7%
Net Ordinary Income	502,624.80	-169,126.32	671,751.12	-297.2%
Net Income	502,624.80	-169,126.32	671,751.12	-297.2%

Mississippi Valley Library District Profit & Loss Prev Year Comparison

July through December 2023

	Jul - Dec 23	Jul - Dec 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
Taxes				
Audit	7,632.43	4,723.28	2,909.15	61.6%
Building Maintenance	103,579.91	87,861.42	15,718.49	17.9%
FICA/Medicare	49,064.16	42,513.71	6,550.45	15.4%
IMRF	35,980.16	35,427.77	552.39	1.6%
Liability Insurance	53,424.82	88,806.10	-35,381.28	-39.8%
Property Tax	774,665.45	708,560.41	66,105.04	9.3%
Total Taxes	1,024,346.93	967,892.69	56,454.24	5.8%
Intergovernment Revenue				
E-Rate	4,176.00	7,509.20	-3,333.20	-44.4%
Grants				
FY2023 Per Capita Grant	48,794.48	0.00	48,794.48	100.0%
FY2023 Penny Severns Grant	0.00	1,681.50	-1,681.50	-100.0%
FY2023 PNG Grant	2,572.05	7,024.19	-4,452.14	-63.4%
FY2022 Per Capita Grant	0.00	48,794.48	-48,794.48	-100.0%
FY2022 PNG Grant	0.00	8,034.51	-8,034.51	-100.0%
Total Grants	51,366.53	65,534.68	-14,168.15	-21.6%
Replacement Tax	31,918.00	39,363.94	-7,445.94	-18.9%
Total Intergovernment Revenue	87,460.53	112,407.82	-24,947.29	-22.2%
Fines & Forfeitures				
Fines	338.94	268.38	70.56	26.3%
Lost or Damaged Books/Inhouse	1,249.46	611.22	638.24	104.4%
Total Fines & Forfeitures	1,588.40	879.60	708.80	80.6%
Charges for Services				
Fax	1,728.65	1,497.80	230.85	15.4%
Non-resident Fees	0.00	87.00	-87.00	-100.0%
Printing/Copying	4,898.00	3,934.83	963.17	24.5%
Total Charges for Services	6,626.65	5,519.63	1,107.02	20.1%
Other Revenues				
COBRA Reimbursements	8,359.20	0.00	8,359.20	100.0%
Property License Agreements	15,000.00	15,000.00	0.00	0.0%
Donations - Des & Undes	7,227.35	2,274.32	4,953.03	217.8%
Sale of Items	2,422.88	1,681.44	741.44	44.1%
Online Sales	0.00	31.27	-31.27	-100.0%
Reimbursements Other libraries	728.38	652.74	75.64	11.6%
Interest Income	5,523.05	3,282.59	2,240.46	68.3%
Miscellaneous	498.47	642.50	-144.03	-22.4%
Rental Income				
FC Rooms	50.00	0.00	50.00	100.0%
FC Pavilion	550.00	0.00	550.00	100.0%
Collinsville Rooms	1,000.00	600.00	400.00	66.7%
Blum House Rental	7,741.25	5,775.00	1,966.25	34.1%
Total Rental Income	9,341.25	6,375.00	2,966.25	46.5%
Total Other Revenues	49,100.58	29,939.86	19,160.72	64.0%
Total Income	1,169,123.09	1,116,639.60	52,483.49	4.7%
Gross Profit	1,169,123.09	1,116,639.60	52,483.49	4.7%
Expense				
Personnel				
Benefits				
IL Unemployment Company	1,696.87	423.19	1,273.68	301.0%
FICA Company	24,903.31	23,013.80	1,889.51	8.2%
Health/Dental Insurance	38,549.09	28,511.42	10,037.67	35.2%
IMRF	46,246.16	38,818.47	7,427.69	19.1%
Total Benefits	111,395.43	90,766.88	20,628.55	22.7%
Salaries				
Full Time	247,850.27	232,966.61	14,883.66	6.4%
Part time	78,853.48	68,803.33	10,050.15	14.6%
Total Salaries	326,703.75	301,769.94	24,933.81	8.3%
Total Personnel	438,099.18	392,536.82	45,562.36	11.6%
Maintenance Services				
Building	69,724.43	29,046.47	40,677.96	140.0%
Equipment	4,436.65	5,067.41	-630.76	-12.5%
Grounds	7,640.16	5,060.00	2,580.16	51.0%
Total Maintenance Services	81,801.24	39,173.88	42,627.36	108.8%
Professional Services				
Publishing	1,035.60	466.40	569.20	122.0%
Payroll Service	1,815.00	1,733.99	81.01	4.7%
Internet Services	5,275.30	4,473.93	801.37	17.9%
Information Technology	23,156.16	27,418.92	-4,262.76	-15.6%

Mississippi Valley Library District Profit & Loss Prev Year Comparison

Cash Basis

July through December 2023

	Jul - Dec 23	Jul - Dec 22	\$ Change	% Change
Legal Service	940.00	460.00	480.00	104.4%
Other Professional Services	844.68	1,492.56	-647.88	-43.4%
Total Professional Services	33,066.74	36,045.80	-2,979.06	-8.3%
Professional Development				
Dues	170.00	304.64	-134.64	-44.2%
Travel Expenses	1,220.81	855.98	364.83	42.6%
Total Professional Development	1,390.81	1,160.62	230.19	19.8%
Utilities				
Natural Gas	1,482.54	1,936.74	-454.20	-23.5%
Telephone/Fax	1,544.60	1,735.38	-190.78	-11.0%
Water/Sewer	1,367.81	1,453.40	-85.59	-5.9%
Electricity	27,308.26	32,427.10	-5,118.84	-15.8%
Total Utilities	31,703.21	37,552.62	-5,849.41	-15.6%
Supplies				
Equipment	1,264.01	812.84	451.17	55.5%
Office	5,039.83	4,847.67	192.16	4.0%
Postage	1,941.94	2,010.00	-68.06	-3.4%
Total Supplies	8,245.78	7,670.51	575.27	7.5%
Materials				
Other Materials	104.86	320.00	-215.14	-67.2%
Virtual Items	1,796.74	1,376.88	419.86	30.5%
Adult Audio Visual Items	5,500.76	4,702.29	798.47	17.0%
Adult Print Materials	12,458.41	12,949.77	-491.36	-3.8%
Juvenile Audio Visual Items	921.26	813.33	107.93	13.3%
Juvenile Print Items	1,803.68	2,176.42	-372.74	-17.1%
Online Databases	3,284.00	6,304.00	-3,020.00	-47.9%
Total Materials	25,869.71	28,642.69	-2,772.98	-9.7%
Other Expenditures				
Liability & Building Insurance	705.00	0.00	705.00	100.0%
Vehicles	3,365.09	667.70	2,697.39	404.0%
Miscellaneous	2,373.45	860.67	1,512.78	175.8%
Programming	2,730.48	1,445.28	1,285.20	88.9%
Donation Expenditures - Des.	6,889.91	3,062.70	3,827.21	125.0%
Grant Expenses				
FY2024 PNG Grant	2,833.48	0.00	2,833.48	100.0%
FY2023 Per Capita Grant	25,656.32	0.00	25,656.32	100.0%
FY2023 Penny Severns Grant	0.00	2,680.75	-2,680.75	-100.0%
FY2023 PNG Grant	0.00	9,952.05	-9,952.05	-100.0%
FY2022 Per Capita Grant	0.00	35,217.72	-35,217.72	-100.0%
FY2022 PNG Grant	0.00	480.37	-480.37	-100.0%
Other Grants	1,005.70	0.00	1,005.70	100.0%
Total Grant Expenses	29,495.50	48,330.89	-18,835.39	-39.0%
Payments to Other Libraries	762.19	308.43	453.76	147.1%
Total Other Expenditures	46,321.62	54,675.67	-8,354.05	-15.3%
Total Expense	666,498.29	597,458.61	69,039.68	11.6%
Net Ordinary Income	502,624.80	519,180.99	-16,556.19	-3.2%
Net Income	502,624.80	519,180.99	-16,556.19	-3.2%

Closed Session Verbatim Records to Recommend for Disposal 1/8/2024

All closed session recordings listed here meet the following criteria: they are older than 18 months, have approved and opened written minutes, and the meetings do not have any pending or real legal action associated with them. Upon approval for disposal, a request will be submitted to the IL State Archives' Records Management Section for their approval to dispose in compliance with local records retention laws.

This recommendation supersedes the approved proposal from 11/20/2023

RECORDING DATE:	# OF RECORDINGS:	DATE WRITTEN MINUTES OPENED/ APPROVED:	
April 13, 2021	1	April 19, 2021	unchanged
July 19, 2021	1	September 20, 2021	recording date corrected
June 27, 2022	1	July 18, 2022	unchanged

MISSISSIPPI VALLEY
LIBRARY DISTRICT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
JUNE 30, 2023

MISSISSIPPI VALLEY LIBRARY DISTRICT

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JUNE 30, 2023**

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INDEPENDENT AUDITOR'S REPORT

To the Chairman and Board of Trustees
Mississippi Valley Library District:

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Mississippi Valley Library District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Mississippi Valley Library District as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the

aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

C. J. Schuman & Company LLC

Certified Public Accountants

Alton, Illinois

November 15, 2023

MISSISSIPPI VALLEY LIBRARY DISTRICT **MANAGEMENT'S DISCUSSION AND ANALYSIS**

This section of the Mississippi Valley Library District's (Library District) annual audit presents a management's discussion and analysis (MD&A) of the Library District's financial activity during the fiscal year ended June 30, 2023. The MD&A is designed to focus on current activities, resulting changes and currently known facts and should be read in conjunction with the basic financial statements and footnotes. Responsibility for the completeness and fairness of this information rests with the Library District.

OVERVIEW OF THE FINANCIAL STATEMENTS

This MD&A is intended to serve as an introduction to the Library District's basic financial statements. There are two components to the basic statements:

1. Government-wide/Fund financial statements
2. Notes to the basic financial statements

This report also contains required supplementary information in addition to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

Both of the government-wide financial statements report only the functions of the Library District. The Library District is principally supported by taxes and intergovernmental revenues and supplemented with user fees and charges. The Library District's sole function is considered that of governmental activities.

The statement of net position presents information on all the Library District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Library District is improving or deteriorating.

The statement of activities presents information showing how the Library District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements can be found in the far right column of pages 8 and 9 of this report.

MISSISSIPPI VALLEY LIBRARY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Library District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Library District is comprised of one general governmental fund.

Governmental Fund. Governmental fund statements report how general government services were financed in the short term as well as what remains for future spending. The Library District maintains only one governmental fund. The governmental fund statements can be found in the first column of pages 8 and 9 of this report.

Notes to the Basic Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 10 to 19 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Library District has presented its financial statements under the reporting model pursuant to Governmental Accounting Standards Board Statement No. 34 (GASB 34), *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Library District, assets exceeded liabilities by \$2,215,327 at the close of the most recent fiscal year.

The largest portion of the Library District's net position reflects its investment in capital assets (e.g. land, building, furniture, and equipment). The Library District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The condensed statement of net position is as follows:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
ASSETS		
Current and other assets	\$ 2,252,178	\$ 2,112,549
Capital assets, net	1,246,340	1,304,876
Total assets	<u>3,498,518</u>	<u>3,417,425</u>
DEFERRED OUTFLOWS	<u>225,814</u>	<u>98,578</u>
LIABILITIES		
Current liabilities	63,601	54,401
Net pension liability	253,998	-
Total liabilities	<u>317,599</u>	<u>54,401</u>
DEFERRED INFLOWS	<u>1,191,406</u>	<u>1,265,551</u>
NET POSITION		
Net investment in capital assets	1,246,340	1,304,876
Unrestricted	968,987	891,175
Total net position	<u>\$ 2,215,327</u>	<u>\$ 2,196,051</u>

MISSISSIPPI VALLEY LIBRARY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Total net position increased by \$19,276 resulting in a balance of \$2,215,327 as of June 30, 2023. Current and other assets, which include cash, accounts receivable, and prepaid expenses, increased \$139,629. Non-current assets decreased \$58,536 due to current year additions of \$54,616 being less than depreciation of \$113,152.

Liabilities, which are largely comprised of the net pension liability and accrued absences, increased \$263,198.

ANALYSIS OF NET POSITION

<u>Analysis of Net Position</u>	<u>2023</u>		<u>2022</u>	
	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>
Net investment in capital assets	56.3%	\$ 1,246,340	59.4%	\$ 1,304,876
Unrestricted	43.7%	968,987	40.6%	891,175
Total net position	<u>100.0%</u>	<u>\$ 2,215,327</u>	<u>100.0%</u>	<u>\$ 2,196,051</u>

Total net position balances increased by \$19,276 in fiscal year 2023 to a total ending balance of \$2,215,327. Capital net assets decreased due to current year additions being less than current year depreciation expense. The unrestricted net position balance changed by the net income of operating activities and the current year reporting of the net pension liability. The revenues and expenditure comparisons that comprise the current year increase follow.

REVENUE COMPARISON BY TYPE

<u>Revenues by type</u>	<u>2023</u>	<u>2022</u>
Property tax	\$ 1,092,006	\$ 1,077,037
Charges for services	28,294	21,908
Operating grants	87,271	107,855
Replacement tax	101,357	89,574
Gifts and donations	19,138	9,984
Investment income	8,181	117
Miscellaneous	24,393	20,845
	<u>\$ 1,360,640</u>	<u>\$ 1,327,320</u>

Total revenues increased \$33,320 in the year ended June 30, 2023. The overall revenue categories were fairly comparable between years with a slight decrease in operating grants offset by another annual increase in replacement taxes.

MISSISSIPPI VALLEY LIBRARY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

EXPENDITURES BY CATEGORY

<u>Expenditures by category</u>	<u>2023</u>		<u>2022</u>	
	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>
Personal services	59.6%	\$ 799,691	52.8%	\$ 708,496
Contractual services	18.6%	249,930	15.8%	211,868
Commodities	6.3%	84,849	5.5%	73,502
Miscellaneous/grant expenses	7.0%	93,742	6.6%	88,968
Depreciation	8.4%	113,152	7.4%	98,709
	<u>100.0%</u>	<u>\$ 1,341,364</u>	<u>88.1%</u>	<u>\$ 1,181,543</u>

Total expenses increased by \$159,821 in the year ended June 30, 2023. The primary reason for the increase relates to an increase in personal services in the current year.

As a result of the above revenues and expenses, the Library District's governmental activities reported an increase in net position of \$19,276 in the current year.

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS

As noted earlier, the Library District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the Library District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Library District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Library District's governmental funds reported an ending fund balance of \$1,035,173, an increase of \$89,477 in comparison with the prior year. The total amount constitutes unreserved, undesignated fund balance, which is available for spending at the Library District's discretion.

The primary difference in income between the government-wide financial statements and the governmental funds results from the different method of expensing capital outlay as opposed to capitalizing the assets and depreciating the assets over the estimated useful lives. Other differences arise from the accounting policies related to long term liabilities and deferred revenues.

MISSISSIPPI VALLEY LIBRARY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

CAPITAL ASSETS

	June 30, 2023	June 30, 2022
Land	\$ 43,006	\$ 43,006
Buildings and Improvements	1,113,106	1,180,034
Furniture, Fixtures and Equipment	90,228	81,836
Total Capital Assets	<u>\$ 1,246,340</u>	<u>\$ 1,304,876</u>

The Library District's investment in capital assets for its governmental activities as of June 30, 2023, amounts to \$1,246,340, net of accumulated depreciation. This investment in capital assets includes land, building and improvements as well as furniture, fixtures, and equipment. The Library District expended \$54,616 for equipment and building improvements in 2023. Depreciation expense on all of the Library District's capital assets was \$113,152 for the period ended June 30, 2023. Additional information related to capital assets can be found in Note 5 of the financial statements.

BUDGETARY HIGHLIGHTS

The Library District approved an appropriation ordinance which provides the budgetary amounts reported in the financial statements. The appropriations ordinance is presented on the modified cash basis of accounting. The appropriations were approved for \$1,582,750 of which the Library District spent \$1,254,542 in the current period using the modified cash basis of accounting. The appropriation ordinance was not amended for the current period.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Mississippi Valley Library District's finances for all those with an interest in the Library District's finances. Questions concerning any of the information provided in this report or requests for financial information should be addressed to the Library Director, Mississippi Valley Library District, 408 West Main Street, Collinsville, Illinois, 62234.

MISSISSIPPI VALLEY LIBRARY DISTRICT

**GOVERNMENTAL FUNDS BALANCE SHEET/STATEMENT OF NET POSITION
JUNE 30, 2023**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 1,153,430	\$ -	\$ 1,153,430
Property Tax Receivable	1,087,723	-	1,087,723
Prepaid Expenses	11,025	-	11,025
Capital Assets (Net of accumulated depreciation):			
Land	-	43,006	43,006
Buildings and Improvements	-	1,113,106	1,113,106
Furniture, Fixtures and Equipment	-	90,228	90,228
Total Capital Assets, Net	-	<u>1,246,340</u>	<u>1,246,340</u>
Total Assets	<u>\$ 2,252,178</u>	<u>\$ 1,246,340</u>	<u>\$ 3,498,518</u>
<u>Deferred Outflows of Resources</u>			
Future Pension Expense	-	<u>225,814</u>	<u>225,814</u>
<u>Liabilities</u>			
Accounts Payable	\$ 21,155	\$ -	\$ 21,155
Accrued Wages and Compensated Absences	42,446	-	42,446
Net Pension Liability	-	<u>253,998</u>	<u>253,998</u>
Total Liabilities	<u>63,601</u>	<u>253,998</u>	<u>317,599</u>
<u>Deferred Inflows of Resources</u>			
Deferred Property Taxes	1,153,404	-	1,153,404
Future Pension Expense	-	<u>38,002</u>	<u>38,002</u>
	<u>\$ 1,153,404</u>	<u>\$ 38,002</u>	<u>\$ 1,191,406</u>
<u>Fund Balance/Net Position</u>			
Fund Balance/Net Position:			
Unrestricted	<u>1,035,173</u>	(66,186)	968,987
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 2,252,178</u>		
Net Investment in Capital Assets		<u>1,246,340</u>	<u>1,246,340</u>
Total Net Position		<u>\$ 1,180,154</u>	<u>\$ 2,215,327</u>

Amount reported for governmental fund balance is different because:

Fund balance - governmental fund	\$ 1,035,173
Capital assets used in governmental activities are not financial resources and, therefore, are not reported on the balance sheet of the governmental funds.	1,246,340
Long-term net pension liability net of deferred pension expense, is not recorded on the balance sheet of the governmental funds	<u>(66,186)</u>
Change in net position of governmental activities	<u>\$ 2,215,327</u>

The notes to the financial statements are an integral part of this statement

MISSISSIPPI VALLEY LIBRARY DISTRICT

STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE/STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2023

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Revenues:			
Property Tax	\$ 1,092,006	\$ -	\$ 1,092,006
Intergovernmental:			
Corporate Property Replacement Tax	101,357	-	101,357
Operating Grants	87,271	-	87,271
Charges for Services	28,294	-	28,294
Investment Earnings	8,181	-	8,181
Gifts and Donations	19,138	-	19,138
Miscellaneous	24,393	-	24,393
Total Revenues	<u>1,360,640</u>	<u>-</u>	<u>1,360,640</u>
Expenses/Expenditures:			
Culture and Recreation:			
Personal Services	788,026	11,665	799,691
Contractual Services	249,930	-	249,930
Commodities	84,849	-	84,849
Miscellaneous/Grant Expenditures	93,742	-	93,742
Depreciation	-	113,152	113,152
Capital Outlay	54,616	(54,616)	-
Total Expenditures/Expenses	<u>1,271,163</u>	<u>70,201</u>	<u>1,341,364</u>
Excess (Deficiency) of Revenues Over Expenditures/Change in Net Position	89,477	(70,201)	19,276
Beginning of the Year	<u>945,696</u>	<u>1,250,355</u>	<u>2,196,051</u>
End of the Year	<u>\$ 1,035,173</u>	<u>\$ 1,180,154</u>	<u>\$ 2,215,327</u>

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

Net change in fund balances - total governmental funds	\$ 89,477
Capital assets that are purchased in governmental activities are reported as expenditures in governmental funds. However, in the statement of activities, those assets are allocated over their estimated useful lives and reported as depreciation expense.	(58,536)
The net pension liability is not recorded as an expense in the fund financial statements. In the statement of activities, this amount is recorded currently as expense. This amount is the fiscal year change in the net pension liability.	<u>(11,665)</u>
Change in net position of governmental activities	<u>\$ 19,276</u>

The notes to the financial statements are an integral part of this statement

MISSISSIPPI VALLEY LIBRARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Mississippi Valley Library District (Library District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. These financial statements are presented in accordance with GASB 34. The more significant of the government's accounting policies are described below.

The financial reporting entity:

The Library District was created pursuant to the Library District Act for the purpose of providing materials and services to meet the personal, intellectual, educational and recreational needs and interests of the members of the community. The Library District is a political subdivision of the State of Illinois and is governed by an elected Board of seven trustees for terms of six years each.

Government-wide and fund financial statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the government. The Library District is comprised of only governmental activities, which are supported mainly by taxes and intergovernmental revenues, but also receive fees and charges for services.

The statement of activities demonstrates to the degree to which the expenses of a given function are offset by program revenues and taxes.

Measurement focus, basis of accounting, and financial statement presentation:

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which the taxes are levied to be used to pay expenses. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

MISSISSIPPI VALLEY LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Library District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The Library reports deferred revenue on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Library before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when the Library has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Assets, liabilities, and net position:

Deposits and investments

The Library District’s cash and cash equivalents are comprised of checking accounts and savings accounts. Cash and cash equivalents are deposits or short-term investments with original maturities of three months or less. All deposits and investments are reported at fair value.

The Library District is authorized by state statute to invest in obligations of the United States of America, insured interest bearing accounts of banks, savings and loan associations or credit unions, certain short-term obligations of corporations organized in the United States of America, money market mutual funds that invest in obligations of the United States of America or its agencies or are guaranteed by the full faith and credit of the United States of America, the Illinois Funds and repurchase agreements of government securities.

Receivables and payables

The Library District levies its property taxes in each year based upon the assessed valuation as of the previous January 1. Property taxes are due in several installments in the following year, usually beginning in June, and are considered delinquent after the due dates. Property taxes for 2022 became an enforceable lien in January 2023. Because this tax levy will be used to pay for expenses budgeted in 2024, this tax levy is shown both as a receivable and a deferred inflow as of June 30, 2023 in the statement of net position. The Board passed the 2022 tax levy on November 21, 2022.

Prepaid items

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

MISSISSIPPI VALLEY LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Capital assets

Capital assets, which include property, and equipment, are reported in the governmental activities columns in the government-wide financial statements. The government defines capital assets as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost and estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	5 - 40
Furniture, vehicles, and other equipment	5 - 15

Fund balance

In the fund financial statements, the Library classifies the fund balances based upon the following criteria:

Nonspendable - includes amounts that cannot be spent because they are either 1) not in spendable form, or 2) legally or contractually required to remain intact.

Restricted - balances with constraints that are either externally imposed by creditors or imposed by law through constitutional provisions or enabling legislation.

Committed - balances that are to be only used for specific purposes pursuant to constraints imposed by formal approval of the Library Board, which has the highest level of decision-making authority. Formal Board approval is required to establish and amend or remove any specific committed balances.

Assigned - balances that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Assigned balances are authorized by the Library Board or by the Library Director under the direction of the Library Board.

Unassigned - the residual classification of the General Fund balance.

When expenditures are incurred for which the Library has both restricted and unrestricted funds available, the Library spends any restricted funds before using unrestricted sources. Likewise, the Library uses committed, assigned and then unassigned balances, in that order, when spending amounts for which all three categories are available.

MISSISSIPPI VALLEY LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Compensated absences

Accumulated unpaid vacation and sick time are accrued when incurred. The Library District's policy permits employees to earn one to five weeks of vacation per year, based on length of service. Any unused vacation is forfeited at the calendar year end. The balance of accrued vacation at June 30, 2023 was \$21,516. In addition, employees earn sick leave at the rate of one hour to four hours per pay period, depending on the position. Sick leave can be accumulated to a maximum of 240 working hours.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Subsequent Events

The Library District has evaluated events occurring after the financial statement date through November 15, 2023 in order to determine their potential for recognition or disclosure in the financial statements. The latter date is the same date the financial statements were available to be issued.

NOTE 2: CASH AND CASH EQUIVALENTS

At June 30, 2023, the carrying amount of the Library District's deposits was \$1,153,430 and the bank balance was \$1,172,172. The deposits were comprised of checking accounts and prime investor accounts. The Library District requires that all deposits be fully covered by FDIC insurance or collateralized with investments held by the financial institution in the Library District's name.

Deposits as reported above	<u>\$ 1,153,430</u>
As Reported in the Statement of Net Position:	
Cash and Cash Equivalents	<u>\$ 1,153,430</u>

MISSISSIPPI VALLEY LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 3: BUDGETARY AND LEGAL COMPLIANCE

The Library District followed these procedures in establishing the appropriated and budgetary data reported in the financial statements for the year ended June 30, 2023:

1. The Library Director submitted to the Board of Trustees a proposed operating budget for the fiscal year commencing on July 1. The operating budget included proposed expenditures and the revenues provided to finance them.
2. A public hearing was conducted in regards to the appropriation ordinance to obtain taxpayer comments.
3. Prior to September 30, the appropriation was legally enacted through passage of an ordinance.
4. The Library District prepares its annual budget on the cash basis (budget basis), which differs from accounting principles generally accepted in the United States of America (GAAP basis).

The budget and all transactions are presented in accordance with the Library District's method (budget basis) in the required supplementary information to provide a meaningful comparison of actual results with the budget. The difference between the budget and GAAP basis is that the budget is prepared on the cash basis of accounting.

NOTE 4: ILLINOIS MUNICIPAL RETIREMENT FUND

Plan Description. The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The Plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained online at www.imrf.org.

Funding Policy. As set by statute, members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2022 was 8.84 percent. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

MISSISSIPPI VALLEY LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Covered Employees. The following types of employees comprise the membership of the plan.

Retirees and Beneficiaries	5
Inactive, Non-Retired Members	6
Active Members	<u>14</u>
Total	<u>25</u>

Discount Rate. GASB Statement No. 68 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a "risk-free" rate is required, as described in the following paragraph.

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 4.05%; and the resulting single discount rate is 7.25%.

MISSISSIPPI VALLEY LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Actuarial Valuation Date	12/31/22
Measurement Date of the Net Pension Liability	12/31/22
Fiscal Year End	06/30/23

Development of the Single Discount Rate as of December 31, 2022

Long-Term Expected Rate of Investment Return	7.25%
Long-Term Municipal Bond Rate	4.05%
Last year ending December 31 in the 2023 to 2122 projection period for which projected benefit payments are fully funded	2122
Resulting Single Discount Rate based on the above development	7.25%

Single Discount Rate calculated using December 31, 2021 Measurement Date 7.25%

The Long-Term Municipal Bond Rate is based on the Fidelity Index's "20-Year Municipal GO AA Index" as of December 31, 2022.

Actuarial Assumptions. The following are the actuarial assumptions used in the calculation of the net pension liability.

Asset Valuation Method	Market Value of Assets
Price Inflation	2.25%
Salary Increases	2.85% to 13.75%
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

MISSISSIPPI VALLEY LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Net Pension Liability. The following is a summary of the Net Pension Liability as shown as a liability in the financial statements.

Total pension liability	
Service Cost	\$ 44,607
Interest on the Total Pension Liability	88,677
Changes of benefit terms	-
Difference between expected and actual experience	78,689
Changes of assumptions	-
Benefit payments, including refunds of employee contributions	(37,219)
Net change in total pension liability	\$ 174,754
Total pension liability - beginning	1,219,443
Total pension liability - ending	<u>\$ 1,394,197</u>
Plan fiduciary net position	
Contributions - employer	\$ 44,843
Contributions - employee	22,828
Net investment income	(132,670)
Benefit payments, including refunds of employee contributions	(37,219)
Other	5,628
Net change in plan fiduciary net position	\$ (96,590)
Plan fiduciary net position - beginning	1,236,789
Plan fiduciary net position - ending	<u>\$ 1,140,199</u>
Net pension liability/(asset)	<u>\$ 253,998</u>
Plan fiduciary net position as a percentage of the total pension liability	
	81.78%
Covered valuation payroll	\$ 507,284
Net pension liability as a percentage of covered valuation payroll	50.07%

To report the sensitivity of the net pension liability to the selected discount rate, the following table displays the variation given a 1% increase or decrease.

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
	<u>6.25%</u>	<u>7.25%</u>	<u>8.25%</u>
Total Pension Liability	\$ 1,628,780	\$ 1,394,197	\$ 1,217,954
Plan Fiduciary Net Position	<u>1,140,199</u>	<u>1,140,199</u>	<u>1,140,199</u>
Net Pension Liability/(Asset)	<u>\$ 488,581</u>	<u>\$ 253,998</u>	<u>\$ 77,755</u>

MISSISSIPPI VALLEY LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses. The following tables display the amount of deferred inflows and outflows related to the net pension liability and the future periods that these deferrals will affect the financial statements.

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ 104,252	\$ 16,081
Changes in assumptions	14,112	21,921
Contributions subsequent to measurement date	21,689	-
Net difference between projected and actual earnings on pension plan investments	85,761	-
Total	<u>\$ 225,814</u>	<u>\$ 38,002</u>

<u>Year Ending December 31,</u>	Net Deferred Outflows of <u>Resources</u>
2023	21,298
2024	33,063
2025	41,946
2026	59,400
2027	10,416
Thereafter	-
	<u>\$ 166,123</u>

MISSISSIPPI VALLEY LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 5: CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 43,006	\$ -	\$ -	\$ 43,006
Capital assets, being depreciated:				
Buildings and improvements	3,273,573	23,172	-	3,296,745
Furniture, fixtures and equipment	323,631	25,094	-	348,725
Vehicles	21,511	6,350	-	27,861
Total capital assets being depreciated	3,618,715	54,616	-	3,673,331
Less accumulated depreciation for:				
Buildings and improvements	2,093,539	90,100	-	2,183,639
Furniture, fixtures and equipment	241,795	22,999	-	264,794
Vehicles	21,511	53	-	21,564
Total accumulated depreciation	2,356,845	113,152	-	2,469,997
Total capital assets, being depreciated, net	1,261,870	(58,536)	-	1,203,334
Governmental activities capital assets, net	\$ 1,304,876	\$ (58,536)	\$ -	\$ 1,246,340

Property, plant, and equipment are depreciated using the straight-line method over the estimated useful lives. Depreciation expense for the period ended June 30, 2023 was \$113,152.

NOTE 6: PROPERTY TAXES

The Library District's property tax is levied each year on all taxable real property located in the Library District on or before the second Tuesday in December. The following are the tax rates applicable to the various levies per \$100 of assessed valuation:

	Maximum Levy	Levy Year		
		2022	2021	2020
General	\$ 0.1500	\$ 0.1421	\$ 0.1500	\$ 0.1500
Building	0.0200	0.0190	0.0186	0.0193
IMRF	None	0.0066	0.0075	0.0095
Audit	0.0050	0.0014	0.0010	0.0010
Liability Insurance	None	0.0098	0.0188	0.0226
Social Security	None	0.0090	0.0090	0.0095
		<u>\$ 0.1879</u>	<u>\$ 0.2049</u>	<u>\$ 0.2119</u>

Year	Tax Rate	Assessed Valuation	Extension	Collections	Percent Collected
2022	0.1879	\$ 613,839,197	\$ 1,153,404	\$ 65,681	5.69%
2021	0.2049	534,458,718	1,095,106	1,091,530	99.67%
2020	0.2119	509,972,303	1,080,631	1,077,037	99.67%

MISSISSIPPI VALLEY LIBRARY DISTRICT

**REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE (CASH BASIS)
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts Original and Final</u>	<u>Actual (Budget Basis)</u>
Receipts:		
Property Tax	\$ 1,219,000	\$ 1,083,898
Intergovernmental:		
Corporate Property Replacement Tax	60,000	101,357
Grant Receipts	155,000	87,271
Charges for Services	25,000	28,294
Investment Earnings	500	8,181
Gifts and Donations	30,000	19,138
Miscellaneous Receipts	93,250	24,393
Total Receipts	<u>1,582,750</u>	<u>1,352,532</u>
Disbursements:		
Culture and Recreation:		
Personal Services	879,000	777,602
Contractual Services	357,150	271,877
Commodities	130,000	94,773
Miscellaneous/Grant Expenditures	216,600	110,290
Total Disbursements	<u>1,582,750</u>	<u>1,254,542</u>
Excess of Receipts Over Disbursements	<u>\$ -</u>	<u>97,990</u>
Adjustments between modified cash budget basis and modified accrual reporting basis:		
Property tax revenue on modified accrual basis		8,108
Accrued salaries on modified accrual basis		(2,245)
Accounts payable on modified accrual basis		(6,955)
Prepaid expense on modified accrual basis		<u>(7,421)</u>
As reported on the Statement of Governmental Revenues, Expenditures and Changes in Fund Balance		<u>\$ 89,477</u>

MISSISSIPPI VALLEY LIBRARY DISTRICT

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
JUNE 30, 2023

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability:									
Service cost	\$ 44,607	\$ 43,565	\$ 46,317	\$ 44,127	\$ 47,368	\$ 45,507	\$ 45,261	\$ 39,690	\$ 38,927
Interest	88,677	82,291	74,771	68,323	64,244	57,757	51,542	43,622	35,870
Benefit changes	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience	78,689	(6,387)	37,844	2,619	(30,622)	35,797	10,273	34,212	6,242
Assumption changes	-	-	(25,909)	-	35,465	(26,223)	(1,201)	1,186	26,581
Benefit payments, including refunds	(37,219)	(26,575)	(29,275)	(25,177)	(32,909)	(21,637)	(26,466)	(3,485)	(5,792)
Net change in total pension liability	174,754	92,894	103,748	89,892	83,546	91,201	79,409	115,225	101,828
Total pension liability - beginning	1,219,443	1,126,549	1,022,801	932,909	849,363	758,162	678,753	563,528	461,700
Total pension liability - ending	\$ 1,394,197	\$ 1,219,443	\$ 1,126,549	\$ 1,022,801	\$ 932,909	\$ 849,363	\$ 758,162	\$ 678,753	\$ 563,528
Plan Fiduciary Net Position									
Contributions - employer	44,843	41,940	39,828	41,349	45,807	43,161	37,149	39,693	32,402
Contributions - employee	22,828	21,833	19,503	20,978	21,767	23,819	18,271	18,841	16,147
Net investment income	(132,670)	167,783	122,337	131,070	(33,809)	100,410	31,012	2,525	26,327
Benefit payments, including refunds	(37,219)	(26,575)	(29,275)	(25,177)	(32,909)	(21,637)	(26,466)	(3,485)	(5,792)
Other	5,628	(7,003)	1,062	(3,243)	8,257	(11,692)	11,479	(29,353)	(1,760)
Net change in plan fiduciary net position	(96,590)	197,978	153,455	164,977	9,113	134,061	71,445	28,221	67,324
Plan fiduciary net position - beginning	1,236,789	1,038,811	885,356	720,379	711,266	577,205	505,760	477,539	410,215
Plan fiduciary net position - ending	\$ 1,140,199	\$ 1,236,789	\$ 1,038,811	\$ 885,356	\$ 720,379	\$ 711,266	\$ 577,205	\$ 505,760	\$ 477,539
Net Pension Liability	\$ 253,998	\$ (17,346)	\$ 87,738	\$ 137,445	\$ 212,530	\$ 138,097	\$ 180,957	\$ 172,993	\$ 85,989
Plan fiduciary net position as a percentage of the total pension liability	81.78%	101.42%	92.21%	86.56%	77.22%	83.74%	76.13%	74.51%	84.74%
Covered Valuation Payroll	\$ 507,284	\$ 458,352	\$ 433,396	\$ 466,171	\$ 483,701	\$ 459,158	\$ 406,013	\$ 418,691	\$ 366,580
Net position liability as a percentage of covered valuation payroll	50.07%	-3.78%	20.24%	29.48%	43.94%	30.08%	44.57%	41.32%	23.46%

Information from December 31, 2022 Actuarial Valuation

MISSISSIPPI VALLEY LIBRARY DISTRICT

SCHEDULE OF CONTRIBUTIONS JUNE 30, 2023

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarial Determined Contribution	\$ 44,844	\$ 41,941	\$ 39,829	\$ 41,349	\$ 45,806	\$ 43,161	\$ 37,150	\$ 39,692	\$ 33,102
Contributions in relation to actuarial determined contribution	44,843	41,940	39,828	41,349	45,807	43,161	37,149	39,693	32,402
Contribution deficiency (excess)	\$ 1	\$ 1	\$ 1	\$ -	\$ (1)	\$ -	\$ 1	\$ (1)	\$ 700
Covered Valuation Payroll	507,284	458,352	433,396	466,171	483,701	459,158	406,013	418,691	366,580
Contributions as a percentage of covered valuation payroll	8.84%	9.15%	9.19%	8.87%	9.47%	9.40%	9.15%	9.48%	8.84%

Valuation Date:

Notes: Actuarially determined contribution rates are calculated as of December 31 each year, which is 6 months prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2022 Contribution Rates:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 10-year rolling period.
	Taxing bodies (Regular, SLEP and ECO groups): 21-year closed period.
	Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage growth	2.75%
Price Inflation	2.25%
Salary Increases	2.85% to 13.75% including inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Other Information:

Notes: There were no benefit changes during the year.

DRAFT BYLAWS REVISION
Presented 1/8/2024

Key:

Bold = to be added

~~Strikethrough~~ = to be removed

Section 10. Public Input

The Board encourages input from the public. The purpose of this section is to ensure that interested parties representing various points of view are allowed to present those viewpoints while permitting the Board to conduct its meetings in an efficient and effective manner. In addition to Public Hearings held for receiving comments on specific issues, the Board has established a Public Input period at each Board meeting. The following serves to support this process:

1. There will be a Public Input period at each Board meeting.
2. Speakers will have a maximum of ~~five (5)~~ **three (3)** minutes for their comments.
3. Each speaker will provide his/her name and group affiliation, if any.
4. As a general rule, the Board will not respond to public comments at the time they are made. The Board may comment, take action, or not take action with respect to public input at a future Board meeting, as it deems appropriate.
5. Board minutes for the meeting will reflect the names of any speakers only unless a written summation is provided by the speaker of their specific input. The summation will then also be attached to the official minutes.

The Board President is responsible for orderly conduct of a meeting and shall rule on the appropriateness of a speaker's presentation in light of the purpose of Public Input periods. The Board as a whole shall have the final decision on such rulings.

Introduction

Serving Our Public 4.0: Standards for Illinois Public Libraries has been completely revised by a group of library professionals convened in 2017 by the ILA Executive Board. Months of task force work, input from public hearings, and feedback resulted in a newly designed document that is current to the changing needs of libraries and users.

To complete the revision, task force members reached out to subject matter experts for review of specific chapters. Core standards and checklists were reviewed, revised, and amended to be in line with the *Serving Our Public 4.0* standards. Draft standards were shared via survey to various on-line public library director electronic discussion lists in both the Reaching Across Illinois Library System and the Illinois Heartland Library System, and this feedback was incorporated. A hearing of the proposed standards took place at the 2018 ILA Annual Conference in Peoria, and finally, the draft was shared with the Illinois State Library for review and input. The revised standards were approved by the ILA Executive Board in June 2019.

Serving Our Public 4.0 contains 13 chapters, including new ones for Youth and Young Adult Services, Building Infrastructure and Maintenance, and Illinois Public Library Resource Sharing Responsibility; and three new appendices.

Serving Our Public 4.0 is not meant to be a one-size-fits-all document. Task force members struggled to find a balance between those libraries serving hundreds of people to those serving thousands and all of the library communities in between. Input from the Illinois library community and stakeholders served as the driving force that shaped this document.

Acknowledgements

Members of the Task Force

Betsy Adamowski, Wheaton Public Library, Co-Chair

Brian Shepard, Indian Trails Public Library District, Co-Chair

Cristy Stuepegia, LaSalle Public Library, Co-Chair

Monica Cameron, Shelbyville Public Library

Celeste Choate, Urbana Free Library

Veronda Pitchford, Califa

Ellen Popit, Illinois Heartland Library Association

Subject Matter Experts Consulted

Kami Farahmandpour, Principal, Building Technology Consultants

Alex Todd, Executive Director, Prospect Heights Public Library

HR Source

John Keister, John Keister and Associates

Illinois Library Association Youth Services Forum

Illinois Library Association Young Adult Services Forum

Tiffany Nash and Dan Pohrte, Product Architecture + Design

How to Use *Serving Our Public 4.0*

Overview

Statewide public library standards are designed to serve as a catalyst from which local planning can take place. The *Serving Our Public 4.0* standards are seen as a guide for librarians, library staff, and boards of trustees' discussions during budget preparation and strategic planning. The regular review of the standards helps the library evaluate its progress over several years toward becoming an ideal library for its community. As the library staff and trustees discuss the Core Standards and individual chapters, the library's strengths and weaknesses are revealed, allowing celebration of the strengths and plans to build on them; and plans to eliminate or improve the weaknesses.

There are multiple ways to use *Serving Our Public 4.0*

1. During board meetings, in-depth discussions of individual chapters provide a review, reflection, and refinement of the library's service philosophy and strategically guide library planning.
2. Each month, as part of the librarian's report, the administrator reviews a chapter checklist, sharing the library's progress, as well as recommendations for changes, with discussion and input from the board.
3. A board committee is appointed to compare the library's advancement toward achieving the standards, and a report is shared with the full board on a regular basis. As needed, the committee, with input and insight from the library administrator, proposes changes to the library's goals.
4. Library staff meetings focus on the chapter standards, allowing incorporation of *Serving Our Public* into the staff's understanding of the library's service philosophy.

Core Standards

The Core Standards are considered essential to the foundation of quality library service to Illinois residents. The Core Standards are grouped together in Chapter 1 and applicable Core Standards are repeated with each chapter. The Core Standards can be discussed as a unit or in conjunction with the chapter standards.

Chapter Standards

Chapter specific standards provide a detailed blueprint for developing, improving, or enhancing areas of library activity. While the Core Standards provide the foundation, the chapter standards provide a superstructure for the library's advancement.

Checklists

Many librarians and trustees are interested in a way to formally compare progress from year to year. A board committee, the library director, and/or the staff can complete the checklist. When a checklist is completed, it should be dated and signed. Adding related comments and notes to personalize the checklist is encouraged.

Chapter 1 (Core Standards)

National Public Library Definition

Public library statistics are collected annually from more than 9,000 public libraries through the Public Library Statistics Cooperative (PLSC) for public library data and disseminated by the Institute of Museum and Library Services (IMLS).

Descriptive statistics are collected for all public libraries. Data is available for individual public libraries and is also aggregated to state and national levels.

In order to accurately compare public library data from all fifty states, every state has agreed to collect public library data using the “PLSC Public Library Definition” as detailed below:

A public library is an entity that is established under state enabling laws or regulations to serve a community, district, or region, and that provides at least the following:

1. an organized collection of printed or other library materials or a combination thereof;
2. paid staff;
3. an established schedule in which services of the staff are available to the public;
4. the facilities necessary to support such a collection, staff, and schedule; and
5. is supported in whole or part with public funds.

Introduction

As with past editions, the *Serving Our Public 4.0* task force struggled in finding the balance between inclusivity and setting the bar at a meaningful level. The consensus of the current and former task force members is that a “one-size-fits-all” document is not plausible. Public libraries are largely locally funded and should be uniquely suited to the needs and resources of their communities and users. Nevertheless, it is in the public interest and the interest of the library community to have the word “library” signify certain standard conditions that one could expect to find. A library that does not currently meet one or more of the core or other standards might cite that deficiency in making a case for increased funding. Coming up to the standard might be the focus of one or more objectives in a library’s strategic plan. The staff and boards of libraries that meet basic standards might pose the query, “What makes a library effective?” and consider ways of enhancing the library’s effectiveness in serving its community. After reviewing the federal library standards and other states’ library standards, the task force outlined the following basic essential standards that all Illinois public libraries should work daily to uphold:

1. operate in compliance with Illinois library law;*
2. have an organized collection of information;
3. have written library policies approved by the library’s governing body;
4. have a fixed location(s) with posted regular hours of services;
5. have a trained, paid staff to manage the collection and provide access to it;
6. be supported in part or in whole by public funds; and,
7. have an identifiable library materials budget.

**Illinois law does also recognize contractual libraries.*

In addition to these essential standards, listed below are standards that have been enhanced and defined.

Illinois Public Library Core Standards

- Core 1 The library provides uniformly gracious, friendly, timely, and reliable service to all users.
- Core 2 The library is established and operates in compliance with Chapter 75 of the *Illinois Compiled Statutes*.
- Core 3 The library is governed by a board of trustees elected or appointed and constituted in compliance with the relevant sections of Chapter 75 of the *Illinois Compiled Statutes*.
- Core 4 The library complies with all other state and federal laws that affect library operations. (See Appendix A)
- Core 5 The library adopts and adheres to the principles set forth in the American Library Association's (ALA) *Library Bill of Rights* and other ALA intellectual freedom statements and interpretations.
- Core 6 The library adopts and adheres to the *Code of Ethics of the American Library Association*. The library adopts and adheres to the *Public Library Trustee Ethics Statement*, developed by United for Libraries, a division of ALA.
- Core 7 The board of trustees adopts written bylaws that outline the board's purpose and operational procedures and address conflict-of-interest issues. (See Appendix C)
- Core 8 The board of trustees appoints a qualified librarian as library administrator and delegates active management of the library to the library administrator. (For the purposes of this document, a qualified librarian is a person holding a Master of Library Science (MLS), Master Science in LIS, Master of Library and Information Science (MLIS), or other comparable degree from an ALA-accredited program and/or actively participates in continuing education opportunities each year offered by the Illinois State Library, regional library systems, and the Illinois Library Association. Library boards and communities should strive to have a minimum of one staff member holding an ALA-accredited master's degree.)
- Core 9 The board of trustees meets regularly, in accordance with the *Illinois Compiled Statutes*, with the library administrator in attendance. All board meetings and board committee meetings shall comply with the *Open Meetings Act*.
- Core 10 The board of trustees has exclusive control of the expenditure of all monies collected, donated, or appropriated for the library fund and all property owned by the library.
- Core 11 The library has a board-approved written budget. The budget is developed annually by the library administrator and the board with input from the staff.
- Core 12 The board of trustees annually determines if the library's revenues are sufficient to meet the needs of the community. If the revenues are not sufficient, the board of trustees will take action to increase the library's revenues.
- Core 13 The library has a board-approved mission statement, a long-range/strategic plan, disaster prevention and recovery plan, collection management policy, personnel policy, technology plan, and other policies as appropriate to the library's operation and regularly updates and maintains them as appropriate. (See Appendices F and H)

- Core 14 The library administrator presents written monthly reports, including statistics, on library operations to the board of trustees. In addition, monthly fiscal reports are presented by the library administrator and/or the library board treasurer.
- Core 15 The board of trustees annually reviews the performance of the library administrator.
- Core 16 The library is a member of an Illinois regional library system, fulfills the membership requirements of its system, is a responsible partner in the Illinois Library and Information Network (ILLINET), and participates in resource sharing through interlibrary loan and reciprocal borrowing.
- Core 17 The library provides access to resource sharing databases, participates in resource sharing by entering the library's collections into a regional, statewide, or national database, and actively promotes resource sharing via interlibrary loan and reciprocal borrowing.
- Core 18 The library utilizes a variety of methods to communicate with its community.
- Core 19 The library is located in a facility designed or renovated for library purposes and complies with all applicable local, state, and federal codes.
- Core 20 A library is open a minimum of fifteen hours per week according to the *Illinois Administrative Code* [23 Ill. Adm. Code 3030.110].
- Core 21 As a baseline, the library appropriates money to major budget categories (personnel, benefits, library materials, other operating expenditures) using the *Illinois Public Library Annual Report* statewide percentages analysis.
- Core 22 The library board and staff promote the collections and services available to its community.
- Core 23 At least every five years, and more frequently if necessary, the library conducts a review to determine if the library is providing facilities, collections and services in a quantity, at a time, and in a manner that meets the needs of the community.

Chapter 2 (Governance and Administration)

Public library service is provided to the people of Illinois through local tax-supported public libraries, regional library systems, the Illinois State Library, and the statewide library network (ILLINET). Illinois public libraries are governed by boards of trustees elected or appointed according to the provisions of the *Illinois Compiled Statutes* under which the libraries are established—village, city, town, district, township, etc.

For Illinois public libraries to maintain the highest standards of excellence, they shall be staffed by a qualified librarian, be administered by a board of trustees, file an *Illinois Public Library Annual Report* (IPLAR) with the Illinois State Library, have a written mission statement and a long-range/strategic plan, and periodically review policies and procedures that reflect the needs of the local community.

Library boards carry the full responsibility for the library and its policies. The three roles of a library trustee are to hire the library administrator, make library policy, and approve library budgets. Administering library policy, including management of day-to-day operations, collection management, technology plans, and staffing decisions, is delegated to the library administrator. The library administrator provides the board with clear, relevant, and timely information that will enable it to make informed decisions in regard to policy, planning, and budget.

Governance and Administration Standards

1. The mission statement and long-range/strategic plan are developed by the board, administrator, and staff and then approved by the board. These documents are based on a sound knowledge of public library service and a deep understanding of the community. Surveys, neighborhood dialogues, hearings, and input from staff members who serve the community on a daily basis provide a framework for this understanding. The process includes the difficult task of eliciting input from those who do not use the library.
2. The Library prepares, on an annual basis the *Illinois Public Library Annual Report* (IPLAR). The Illinois State Library is the agency legally required to: (1) compile, preserve and publish public library statistical information [15 ILCS 320/7(m)], and (2) compile the annual report of local public libraries and library systems submitted to the State Librarian pursuant to law [15 ILCS 320/7(n)]. In addition, all Illinois public libraries are required by statute [75 ILCS 16/30-65] to prepare an annual report. The library administrator, on a monthly basis, prepares a monthly report for the library board of trustees. This report will include, at the minimum, the minutes of the last month's meeting, monthly financial statements, administrator report, and library use statistics.
3. The board reviews most library policies every three years. The policy governing the selection and use of library materials must, by law, be reviewed biennially. [75 ILCS 5/4-7.2 or 75 ILCS 16/30-60].
4. Board members participate in relevant local, state, regional, and national decision making to effect change that will benefit libraries. This can be achieved through a variety of methods. Among these, board members can:
 - a. Write, call, or visit legislators
 - b. Attend meetings of other units of local government
 - c. Serve on ALA, ILA, or system legislative committees
 - d. Participate in other community organizations that have similar legislative interests

- e. Include the subject of legislation on board meeting agendas
 - f. Provide a forum for local community issues
- 5. The board and the library administrator develop and conduct a meaningful and comprehensive orientation program for each new board member. This can be achieved by creating a trustee orientation checklist. (See Appendix D)
- 6. On an annual basis, each trustee participates in a continuing education activity that focuses on libraries, trusteeship, or other issues pertinent to libraries and reports on this activity to the full board.
- 7. The library provides financial support for trustee membership in ILA and ALA as well as trustee attendance at workshops and conferences when fiscally possible.
- 8. In encouraging citizens to run for the position of library trustee or in recommending citizens for appointment, the standing library board of trustees can use the following as a guide:
 - a. Library trustees are selected for their interest in the library, their knowledge of the community, their ability to work well with others, their willingness to devote the time and effort necessary to carry out the duties of a trustee, their open-mindedness and respect for the opinions of others, and their ability to plan and establish policies for services.
- 9. The library keeps adequate records of library operations and follows proper procedures for disposal of records. (See Appendix B)
- 10. The library complies and keeps current with appropriate Illinois and federal laws pertaining to public libraries.
 - a. The library complies with the Illinois Open Meetings Act [5 ILCS 120] and has a written policy specifying, at a minimum, how trustee board meetings and meetings of board committees are publicly posted, how other types of notification are made, and how the public attends and may participate in board and committee meetings.
 - b. The library has a written Americans with Disabilities Act (ADA) policy.
 - c. The library has a written equal employment opportunity policy and a written workers' compensation procedure.
 - d. The library bonds all staff and trustees responsible for library finances.
- 11. The library has a board-approved set of written bylaws that govern the conduct of the board of trustees and its relationship to the library and staff. Bylaws provide the library board of trustees with guidelines that allow for consistent, organized, and productive meetings and operations. The library trustees regularly review the bylaws to ensure the library board is operating under the bylaws' guidelines and to ensure that the bylaws meet current organizational needs.
- 12. The library maintains insurance covering property and liability, including volunteer liability.
- 13. The library has a chain of command in place that will provide a smooth transition process when key members of the library staff leave the organization.

Governance and Administration Checklist

- ☐ Library has an elected or appointed board of trustees.
- ☐ Library has a qualified library administrator.
- ☐ Library administrator files an *Illinois Public Library Annual Report* (IPLAR) with the Illinois State Library.
- ☐ Library administrator prepares monthly reports (including statistics) of operations and services for the board's review.
- ☐ Library administrator and/or library board treasurer prepares monthly fiscal reports for the board's review.
- ☐ Library has a mission statement and a long-range/strategic plan.
- ☐ Library maintains an understanding of the community by surveys, hearings, and other means.
- ☐ Library board reviews library policies on a regular basis.
- ☐ Library board members participate in local, state, regional, and national decision making that will benefit libraries.
- ☐ Library develops an orientation program for new board members.
- ☐ Library board members attend local, regional, state, and national conferences pertinent to libraries when fiscally possible.
- ☐ Library keeps adequate records of library operations and follows proper procedures for disposal of records.
- ☐ Library complies and keeps current with appropriate Illinois and federal laws pertaining to public libraries.
- ☐ Library has a board-approved set of written bylaws that govern the conduct of the board of trustees and its relationship to the library and staff.
- ☐ Library maintains insurance covering property and liability, including volunteer liability.
- ☐ Library has a written succession plan focused on both internal and external talent development to fill anticipated needs for library leadership and other key personnel.