

Notice & Agenda – Mississippi Valley Library District
Board of Trustees Meeting
January 21, 2025 at 6:30 PM
On-Site at the Collinsville Memorial Library, 408 W. Main St., Collinsville, IL 62234 and
[Via Zoom](#)

Regular Monthly Board of Trustees Meeting Agenda

1. Call to Order and Roll Call
2. Pledge of Allegiance
3. Public Input - *Public comment policies are found in the [Board of Trustees Bylaws](#)*
4. Friends of the Library Updates
5. Trustee Comments
6. Consent Items
 - a. Approval of Minutes
 - i. Regular Board Meeting of November 18, 2024
 - b. Communications
 - c. Administrative Reports
 - d. Finances
 - i. November & December 2024 Expenses by Vendor, Profit & Loss, and Funds Balances
 - ii. Gift Fund Transactions
 - iii. FY2025 Profit & Loss Budget vs. Actual and Profit & Loss Previous Year Comparison
 - e. Committee Reports
 - i. Finance
 - ii. Personnel
 - iii. Fundraiser
7. Unfinished Business
 - a. Elevator Update
 - b. Update on Executive Director Annual Evaluation Process
8. New Business
 - a. Discussion and Approval of FY2024 Audit
 - b. Discussion of Resolution 25-04 to Authorize Property Tax Abatement for Teklab Inc.
 - c. Discussion and Possible Action Regarding MVLD-Issued Trustee Email Addresses
 - d. 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.

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

DATE: November 18, 2024

TIME: 6:30 PM

PLACE: Collinsville Memorial Library, Collinsville, IL

Call to Order

Jeanne Lomax, President, called the meeting to order at 6:30 PM.

Roll Call

Trustees present:

Jeanne Lomax, President
Ginny York, Vice-President
Cathy Kulupka, Treasurer
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

The following members of the public spoke:

- Ian Ashcraft
- Michael Treece
- Jacob Shipton
- Blake Bamper
- Sharon Aufenreath
- Stacey Hartle
- Chad Lomax
- Liz Willnow, on behalf of Cindy Klein-Webb
- Sam Camero
- Mike Aden

- Lee Wathan
- Rachel Fleming
- Scott Biggers
- Jeanne Nicolussi
- Shannon Lawton-O'Boyle
- Victoria Lehares
- DeeAnna Beckham, CUSD Parents 4 Change and Suarez Law Firm

Friends of the Library

- The next book sale is scheduled for December 6-7, 2024.

Trustee Comment

- Kulupka spoke about Christian Story Hour (from 2023), Drag Queen Storytime (from 2022), and stated the Board should be nonpartisan.
- Romero-Lizana gave kudos to Library staff for the Fairmont City Trunk-or-Treat.
- Lomax expressed disappointment in the tone of the meetings.

Consent Items

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

- Approval of Minutes –Regular Board Meeting of October 21, 2024; Personnel Committee Meeting of November 1, 2024; and Fundraising Committee Meeting of November 7, 2024.
 - Personnel Committee minutes to be amended to reflect that Waltermire would send out the evaluation forms.
- Communications - Received two.
- Administrative Reports

Executive Director:

- Waltermire shared that the replacement of the Collinsville Library's front walkways would take place the week of Thanksgiving.

Assistant Director:

- Harris reported on how the Trunk-or-Treat and Hispanic Cultural Celebration events went.

- Finances – Some discussion occurred.
- Committee Reports – Addressed under other agenda items.

A roll call vote was taken on the motion to approve consent items, with the November 1, 2024 Personnel Committee minutes amended as discussed.

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

Yes- 6, No – 0, Abstained – 0, Absent – 0

Motion carried.

Unfinished Business

a. Discussion and Possible Action about Addressing Collinsville Memorial Library's Capital Projects Needs

a. Elevator Repairs

There was extensive conversation about the elevator and what steps to take next. A Request for Proposals (RFP) needs to be drafted. Waltermire recommended hiring an architect to assist with this process since she has not worked on an RFP before. At the October Board meeting, information about two architectural firms was presented but not discussed. Waltermire suggested contracting with Randy Mitchell Architectural Design at a rate of \$80.00/hr up to \$5,000.

Romero-Lizana motioned and Kulupka seconded to contract with Randy Mitchell Architectural Design at a rate of \$80.00/hr up to \$5,000. A roll call vote was taken on the motion.

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

Yes- 3, No – 3, Abstained – 0, Absent – 0

Motion did not carry.

Upon further discussion, Waltermire was instructed to contact MEI and Schindler Elevator to get more information and pricing about the work needed.

b. Roofing Repairs

Three roof repair proposals were submitted: Five-Star Roofing, Allen Roofing, and Lakeside Roofing. Waltermire and the MVL D's maintenance technician both recommend Lakeside Roofing's proposal for addressing the actual needs for the flat and pitched roofs without unnecessary or missing work. The proposal, which includes extensive repairs to the cupola and spot repairs to the flat roof, is \$24,980.00.

Kulupka moved and York seconded to approve the Lakeside Roofing proposal in the amount of \$24,980.00. A roll call vote was taken on the motion.

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

Yes- 6, No – 0, Abstained – 0, Absent – 0

Motion carried.

- c. Opportunities to Support the MVL D
Waltermire shared two fundraising opportunities. STL Sheds is offering to donate 5% of each shed sale through December 31, 2024 to the MVL D. Additionally, the Collinsville Memorial Library has a Charity Clothing Pickup box located next to the City's parking lot. The MVL D will receive payment on a quarterly schedule, based on how much clothing is collected.

New Business

- a. Acceptance of Trustee Resignation and Next Steps for Filling Vacancy
Lisa McCormick submitted her resignation effective November 4, 2024.

Schusky moved and Kulupka seconded to accept the resignation of Lisa McCormick. A roll call vote was taken on the motion.

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

Yes- 6, No – 0, Abstained – 0, Absent – 0

Motion carried.

Under state law, the Board has 90 days to fill the vacancy. A sample vacancy notice was provided in the packet and agreed to by consensus. The Board also decided by consensus to close the application period on January 14, 2025, with applications to be reviewed at the January 21 regular meeting.

b. Election of Board Secretary to Fill Vacancy

The Board Secretary position needs to be filled since McCormick's resignation leaves that office vacant.

Lomax moved and Romero-Lizana seconded to appoint Kathy Murphy as the Board Secretary. A roll call vote was taken on the motion.

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

Yes- 6, No – 0, Abstained – 0, Absent – 0

Motion carried.

c. Adoption of Ordinance 25-03 FY2025 Tax Levy

The tax levy was presented as previously recommended by the Finance Committee and in alignment with October's approved Resolution to Determine Estimate of Funds Needed.

Kulupka stated that the levy should be revisited in light of public comment supporting a higher tax levy to support the MVLDD's capital needs.

Romero-Lizana moved and York seconded to approve Ordinance 25-03 as presented. A roll call vote was taken on the motion.

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

Yes- 5, No – 1, Abstained – 0, Absent – 0

Motion carried.

- d. Executive Director Annual Evaluation Process – Feedback Due Date
It was decided by consensus that trustees should complete their evaluation forms by January 7, 2025.
- e. Review of Serving Our Public 4.0, Appendices
There was some discussion.

Closed Session – None.

Adjournment

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

A voice vote was taken on the motion.

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

Yes- 6, No – 0, Abstained – 0, Absent – 0

Motion carried. The meeting adjourned at 8:50 PM.

Library Elevator

1 message

Michael Treece Jr <miketreece@icloud.com>
To: board@mvlid.org
Cc: Kyla Waltermire <kylaw@mvlid.org>

Tue, Nov 19, 2024 at 3:02 PM

Good afternoon, everyone!

I wanted to reach out and thank the Board for continuing to address the needed repairs on the elevator at the Collinsville Memorial Library in Collinsville, IL. I attended the board of trustees meeting last night as a resident and patron and wanted to share with you some very respectful observations.

First, I would like to acknowledge that the elevator has been out of service for some time. As I stated in my public comment, I am concerned that there doesn't appear to be a clear fiduciary path to getting the repairs made and although I respect the Board's decision not to increase the tax levy, I am still unclear of how the library will pay for the repairs without needing to cut other services. I intend to be present at the next Financial Committee meeting to hear clarification on this matter. I am also concerned for the safety of patrons and the possibility of a violation of civil rights.

Most importantly, as a taxpayer, I do appreciate the Board's diligence in researching options before spending money, unnecessarily. It does, however, concern me that coordinating the repairs and potential renovation has been placed upon Kyla Waltermire, the executive director of the library. Ms. Waltermire continues to do a wonderful job as a librarian, but by her own admission is not a qualified elevator technician or architect.

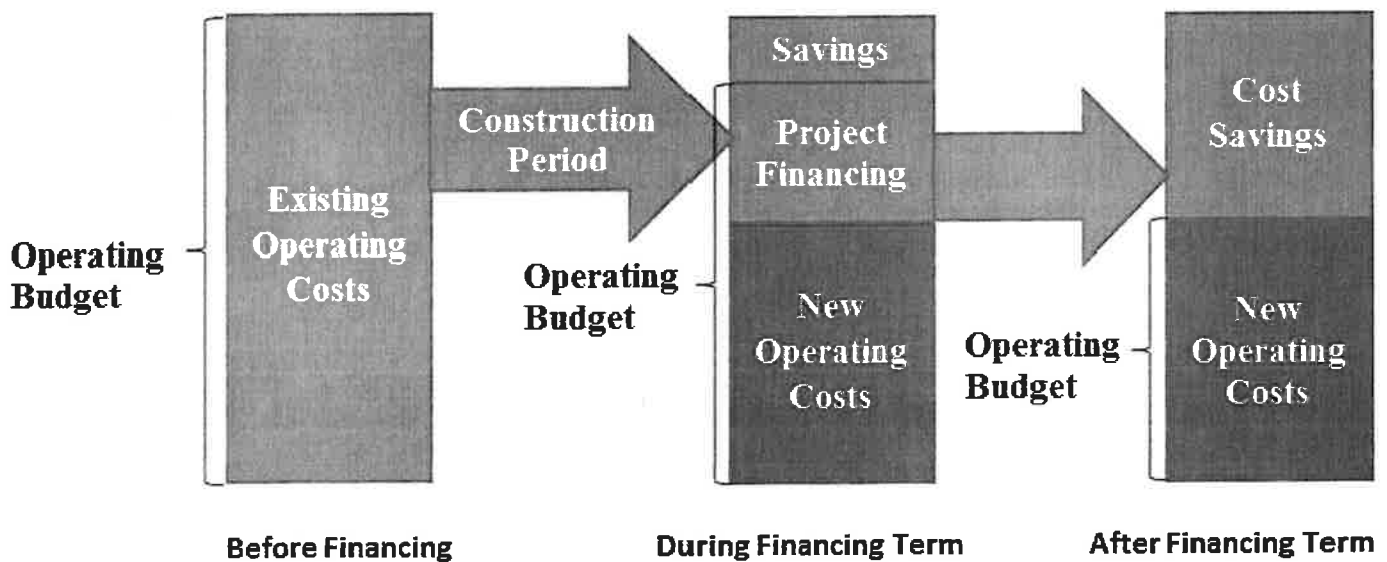
During the meeting, I could not help but notice the frustration in Ms. Waltermire's face as the Board continued to mull the best course of action. It is clear that Board does not have a collective and confident response as to the exact issues and Ms. Waltermire is not qualified to make such an assessment. This is not a negative reflection on anyone - I would not expect the average person to have this experience and knowledge.

I am asking the Board to consider hiring an architect, engineer, or performance contractor to coordinate the assessment, bidding process, and repairs or renovation.

While I am familiar with performance contracting, I admittedly do not know how the process relates to public libraries, only public schools. In the long term, a good performance contractor will improve the building, energy efficiency, save the taxpayer, and most importantly- help with the financing process.

Here is an infographic that oversimplifies the process:

Figure 1



As a taxpayer, I would prefer an expert to advise and coordinate this issue as there will undoubtedly be unforeseen surprises regarding this matter.

Thank you.

Michael E. Treece, Jr.
miketreece@icloud.com



OFFICE OF THE SECRETARY OF STATE

ALEXI GIANNOULIAS • Secretary of State and State Librarian

ILLINOIS STATE LIBRARY
Gwendolyn Brooks Building
300 South Second Street
Springfield, Illinois 62701-1796

December 19, 2024

Board of Trustees
Mississippi Valley Library District
408 West Main Street
Collinsville, IL 62234

Dear Board of Trustees of the Mississippi Valley Library District:

Public Act 102-0977, effective 5/27/2022, changed provisions within the Public Library District Act of 1991 regarding trustee vacancies. Specifically, 75 ILCS 16/30-25 (b), now indicates *vacancies shall be filled within 90 days after a vacancy has been declared*.

Our office has not received notification that a reported vacancy has been filled. If this is in error, please notify ISLdistrictboards@ilsos.gov and your library district record will be updated. Information to be reported includes: new board member name; mailing address; phone number; e-mail address; office held; and term expiration date. Per the requirements of 75 ILCS 16/30-40 (d), the secretary of the board of trustees should also report the filling of the vacancy with the county clerk.

Furthermore, Public Act 102-0977 indicates that if the trustees fail to appoint a new member within 90 days, the State Librarian shall appoint an individual to fill the vacancy within 60 days. If the State Librarian fails to fill the vacancy, the vacancy shall be filled at the next regularly scheduled election.

The Board of Trustees of the Mississippi Valley Library District has 90 days from November 3, 2024, to make an appointment for the vacancy declared by your district; if this does not occur, the State Librarian shall take action to appoint an eligible individual, stipulated in 75 ILCS 16/30-20 (d) and (e), to fill the vacancy.

Please contact the Illinois State Library if you have questions.

Sincerely,

Greg McCormick, Director
Illinois State Library

GM:ldg

Fwd: Interview with St. Louis Public Radio?

1 message

Jeanne Lomax <jeannelomax67@gmail.com>
To: Kyla Waltermire <kylaw@mvlid.org>

Tue, Jan 7, 2025 at 11:25 AM

----- Forwarded message -----

From: **Bauer, William** <wbauer@stlpr.org>
Date: Thu, Jan 2, 2025 at 4:36 PM
Subject: Interview with St. Louis Public Radio?
To: board@mvlid.org <board@mvlid.org>

MLVD Trustees,

Happy New Year! My name is Will Bauer, and I'm a reporter with St. Louis Public Radio. I cover the Metro East. You may have seen me around a couple library board meetings over the last year.

Anyhow, I'm reaching out today because I'm working on a story about the vacancy on the board. Would any trustees be willing to do a quick interview on the subject before Wednesday, Jan. 15? I probably wouldn't need more than 15 minutes of your time. If possible, I'd love to come to you for the interview. (It will just sound better in person.) If not, a phone or Zoom call will work. Mainly, I'm curious what ramifications the vacancy and who's picked to fill the vacancy has on the future of the board. Feel free to reach me here or my cell (218-443-5098).

Thank you!

Will Bauer
Metro East Reporter

St. Louis Public Radio | 3651 Olive Street, St. Louis, MO 63108

M: 218 | 443 | 5098 O: 314 | 516 | 6410 Twitter: @Will_Bauer_



Fwd: Interview with St. Louis Public Radio?

1 message

Jeanne Lomax <jeannelomax67@gmail.com>

Tue, Jan 14, 2025 at 3:29 PM

To: Kyla Waltermire <kylaw@mvlid.org>

----- Forwarded message -----

From: **Bauer, William** <wbauer@stlpr.org>

Date: Mon, Jan 13, 2025 at 4:25 PM

Subject: RE: Interview with St. Louis Public Radio?

To: board@mvlid.org <board@mvlid.org>

Trustees,

I'm just reaching out again to see if anyone would have time this week (maybe 15 minutes) to talk about the board vacancy. My email is wbauer@stlpr.org and my cell is 218-443-5098.

Thank you!

Will Bauer
Metro East Reporter**St. Louis Public Radio** | 3651 Olive Street, St. Louis, MO 63108

M: 218 | 443 | 5098 O: 314 | 516 | 6410 Twitter: @Will_Bauer_

**From:** Bauer, William**Sent:** Thursday, January 2, 2025 4:37 PM**To:** board@mvlid.org**Subject:** Interview with St. Louis Public Radio?

MLVD Trustees,

Happy New Year! My name is Will Bauer, and I'm a reporter with St. Louis Public Radio. I cover the Metro East. You may have seen me around a couple library board meetings over the last year.

Anyhow, I'm reaching out today because I'm working on a story about the vacancy on the board. Would any trustees be willing to do a quick interview on the subject before Wednesday, Jan. 15? I probably wouldn't need more than 15 minutes of your time. If possible, I'd love to come to you for the interview. (It will just sound better in person.) If not, a phone or Zoom call will work. Mainly, I'm curious what ramifications the vacancy and who's picked to fill the vacancy has on the future of the board. Feel free to reach me here or my cell (218-443-5098).

Thank you!

Will Bauer
Metro East Reporter

St. Louis Public Radio | 3651 Olive Street, St. Louis, MO 63108

M: 218 | 443 | 5098 O: 314 | 516 | 6410 Twitter: @Will_Bauer_

s|t|l|p|r

Report Covering November & December 2024

Kyla Waltermire, Executive Director

Building and Grounds Updates

- Lakeside Roofing was contracted to work on CM's roof repairs. Flat roof repairs were completed on November 27 and cupola repairs started on December 20.
- Upon receiving authorization in accordance with the Finance Policy, the replacement of CM's front walkways was approved in the amount of \$6,600 as proposed by Who Does Your Concrete? Work was completed the week of Thanksgiving.
- Maintenance Technician Zeke Pennington completed repairs and updates to CM's children's floor boys' bathroom. A section of the drywall ceiling was replaced with a drop ceiling for easier access to HVAC components.
- The blinds in the Blum House restroom were replaced after the originals broke.
- Endcaps were installed on the ends of about half of CM's main floor shelving units. These spaces will highlight different topics, genres, and material types in the Library's collections.
- Security Alarm (the security camera company) installed a software patch on both libraries' camera systems on December 18.
- Elevator – An RFP is under review by the library's attorney. It will be released once it passes legal muster.
- Pan fountain repairs and CM's front door locking mechanisms have been moved to the back burner in light of other, more pressing projects.

Circulation and Collection Updates

- Due to an increasing number of purchase requests from patrons in various means of communication, the library has established a Purchase Request Form to be filled out by requestors. The form is available in English and Spanish, and is available in paper form at the service desks as well as online at <https://mvlid.org/contact>. Requests must be submitted with this form in order to be considered.
- Library staff and community service workers continue to work on an extensive project to re-barcode the library's collections in preparation for Illinois Heartland Library System's deployment of an automated materials handling system in 2025. Over half of CM's main floor is completed.

Grant Updates

- 2023 Thinking Money for Kids Program Kits –Kits are to be used between Sept. 1, 2024 and Dec. 31, 2025. All supplies have arrived. Activities for kids, such as the "Currency Conga" and "Pet Cents," are scheduled at CM and FC throughout January and February.
- FY2024 Per Capita Grant - The MVLD has been awarded this grant in the amount of \$49,125.29. Grant expenses are being applied between July 1, 2024 and June 30, 2025.
- FY2025 PNG Grant – The MVLD was awarded \$11,709.00 for the "Making Reality" activity series. The first few activities have been held, with more scheduled in 2025. The Q2 report and reimbursement request are being finalized.
- REFORMA Noche de Cuentos (Night of Stories) Grant – The MVLD hosted a Hispanic/Latinx cultural event on October 12. A singer/guitar player, dance troupe, and storyteller were featured. El Sol food truck also served food and refreshments. The final report was submitted and reimbursement is received. This grant is completed.

November & December 2024 – MVLD

- iREAD Summer Reading Grant – The MVLD has been awarded a \$250 grant to purchase iREAD materials for the 2025 summer reading program. The grant is for libraries that serve a population of less than 8,000 in a rural area. The MVLD applied on behalf of the Fairmont City community, so the grant will primarily go towards supplies to be used in that community.
- FY2025 IHLS Marketing Microgrant – The MVLD submitted an application for the microgrant with a requested amount of \$600 to create a Ready-To-Go Kit for outreach events.

Meetings, Outreach, and Professional Development

- November 1 – Met with Schindler Elevator rep; met with Americom copier/printer rep.
- November 8 – Met with Personnel Committee chair to work on staff and community partners' feedback forms.
- November 12 – Met with Charity Clothing Pickup drop box program rep to discuss installation at CM.
- November 13 – Conducted a staff evaluation; met with Parks & Recreation Director to discuss summer outreach and draft StoryWalk intergovernmental agreement.
- November 14 – Attended LIRA (liability insurance pool) membership meeting; attended Kanopy (streaming movie platform) town hall; attended Collinsville Faith in Action meeting.
- November 15 – Attended LIRA webinar on the First Amendment and censorship; ran courier between CM & FC; met with a trustee; conducted a staff evaluation.
- November 18 – Met with Watts copier/printer reps; phone meeting with the director of a new district library re: election processes.
- November 19 – Attended Collinsville Chamber of Commerce meeting.
- November 20 – Met with staff member re: ADA accommodations.
- November 21 – Met with Assistant Director re: flooring concern at FC.
- November 25 – Met with MEI Elevator rep; follow-up meeting with Schindler rep; did a walk-through of CM with new cleaning crew.
- November 26 – Covered FC's service desk (1.00 hour)
- November 27 – Covered CM's main desk (1.00 hour)
- December 9 – Attended the ILA's Metro East Legislative Breakfast with Assistant Director;
- December 10 – Covered FC's service desk (1.00 hour); covered CM's main desk (2.00 hours)
- December 11 – Met with roof contractor to get final measurements on cupola repairs; conducted a staff evaluation; covered CM's main desk (1.00 hour)
- December 12 – Helped to set up for FC's Coat and Toy Giveaway.
- December 13 – Assisted Lazerware staff in cleaning up cables, etc. in server closet.
- December 18 – Attended Collinsville TIF Joint Review Board meeting; met with Schindler Elevator reps for a follow-up visit.
- December 19 – Covered CM's main desk (1.50 hours); met with staff re: possible workflow/workload improvements
- December 20 – Covered CM's main desk (1.00 hour)
- December 23 – Discussed two staff evaluations with Circulation Supervisor; covered CM's main desk (1.00 hour).

- December 30 – Covered CM’s main desk (1.00 hour)
- The weekly visits from the CHS transitional class were on winter break December 22 – January 5. Visits will resume the week of January 6, 2025.

Marketing and Promotions Updates

- Information about the library’s online obituary indexes, STL Sheds and Giving Tuesday donation opportunities, and free spiral binding supplies was shared.
- Collinsville Herald photos of Christmases past were posted on social media.
- Marketing Coordinator Terry Pierson was at the CMT YMCA the morning of December 3 to promote the library’s services. He will be back again on January 9 in the evening.

Miscellaneous

- The library’s copier lease was renewed with Americom for an additional 5-year term beginning January 1, 2025. The average cost per month will be reduced by about \$100, with an additional reduction of \$69 upon Americom’s receipt of proof of insurance. I submitted documentation to Americom to work on getting the proof of insurance cost reduction. The three largest machines, which have the most usage, were switched out with newer models under the renewal contract.
- Lazerware replaced an old server & switches on November 14. The new devices offer faster processing speeds and better cybersecurity protections.
- The library’s van had its washer fluid pump replaced.

Program Updates and Other Dates of Note

- Thinking Money for Kids series (part of Thinking Money for Kids grant)
 - Penny Pincher’s Party – Jan. 2 @ 6:00-7:00 PM (CM) and Jan. 11 @ 2:00-3:00 PM (FC). Kids become party planners, creating Planning Boards for their clients while staying on budget. With a budget of \$100, the players take turns selecting items from a party warehouse. After five turns, players share their plans with the group and explain their choices. Recommended for ages 5-12. Includes addition and subtraction, but no reading.
 - Currency Conga – Jan. 9 @ 6:00-7:00 PM (CM) and Jan. 25 @ 2:00-3:00 PM (FC). Players vie for space on a mat as they attempt to touch the correct coins and bills – and improve their currency recognition and money math skills in the process. Recommended for ages 3-12. Includes movement, addition, and subtraction, but no reading. Players need to know left from right.
 - Making Moo-Lah – Jan. 16 @ 6:00-7:00 PM (CM) and Feb. 1 @ 2:00-3:00 PM (FC). Welcome to the farm! Players work together to see if they can run a financially successful farm by moving through a life-size game board. Recommended for ages 5-12. Includes movement, addition, subtraction, and collaboration.
 - Pet Cents – Jan. 23 @ 6:00-7:00 PM (CM) and Feb. 22 @ 2:00-3:00 PM (FC). Players adopt a pet – and take on the financial responsibilities of pet ownership – as they visit various stations. Along the way, they are faced with unexpected events that could result in a financial windfall or expense. The goal is to meet a pet’s needs while retaining as much money as possible. Recommended for ages 8-11. Includes basic reading, writing, addition, and subtraction.

November & December 2024 – MVLD

- Piggy Bank Theater – Jan. 30 @ 6:00-7:00 PM (CM). In this twist on a classic story, players learn how three young characters build their childhood interests into successful careers, making financial choices along the way. This is an interactive story in which listeners respond whenever a character earns, spends, or saves money. Recommended for ages 3-8; ideally for pre-readers or early readers with some language skills.
- Teen & tween tech activities (part of the PNG grant). All activities are for kids in 5th-12th grades.
 - Making Reality with 3D Objects – Jan. 3 @ 4:40-5:40 PM (CM), Jan. 4 @ 3:00-4:00 PM (FC), and Jan. 6 @ 10:00-11:00 AM (CM). Learn how 3D printing works and the basics of designing items for 3D printing. Participants can submit their designs to be printed.
 - Making Reality with Conductive Cloth – Jan. 9 @ 10:00 AM-Noon (CM) and Jan. 23 @ 4:00-6:00 PM (FC). Learn about conductive thread and how to use it in projects. Make a felt Pokeball that lights up using conductive thread.
 - Making Virtual Reality – Jan. 31 @ 4:40-5:40 PM (CM), Feb. 1 @ 3:00-4:00 PM (FC), Feb. 3 @ 10:00-11:00 AM (CM). Learn what augmented and virtual reality are and how they work. Explore augmented and virtual reality through the use of VR systems.
 - Making Reality with Coding – Feb. 28 @ 4:40-5:40 PM (CM), Mar. 1 @ 3:40-4:40 PM (FC), Mar. 3 @ 10:00-11:00 AM (CM). Learn computer coding basics, such as terms and logic. Build your own program using the coding skills learned.
- The MVLD will be closed on February 7 for an all-day staff training and February 17 for Presidents' Day.
- My upcoming 2025 time off (scheduled to date): Feb. 26, July 5-13, Sept. 18-19, Dec. 6-14.
- Check out the Library's full calendar at https://mvld.org/collinsville_calendar and https://mvld.org/fairmont_calendar.

Staff Updates

- One staff member is taking extended leave under the Family and Medical Leave Act, while another has been given accommodations under the Americans with Disabilities Act.

FY2023 TIF Joint Review Board Meeting Summary
Prepared 12/23/2024

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	\$292,435	\$0	12/29/1986	N/A	N/A
TIF District #2 - Horseshoe Lake Road	\$50,060	\$68,546	1/28/2008	\$249,840	\$506,800
TIF District #3 - Eastport	\$596,896	\$672,067	1/27/2003	\$8,220	\$1,060,840
TIF District #4 - Southwest Corridors	\$506,154	\$584,270	7/25/2016	\$13,961,000	\$22,957,960

TIF #1: Expired
in December
2021

Link to full TIF reports:

<http://tinyurl.com/nh9tva2u>

Statistical Summary

11/1/2024 12:00:00 AM - 12/31/2024 11:59:59 PM

Grand Totals

Record Counts - As of 1/8/2025 11:11 AM

	Bibs w/Items	Bibs w/o Items	Authority			
Global	1,612,780	44,344	773,609			
Branch Specific	Bibs w/Items	Items	Items Withdrawn	Patrons	Active Staff	Active Workstations
	72,082	75,964	23	18,530	32	27

Circulation Statistics

Check Outs	Borrowers	Check In	Overdue Items Checked In	Staff Overrides
12,066	1,166	9,318	1,948	0
Holds Placed	Holds Satisfied	Holds Cancelled		
3,649	3,366	537		

Records Added and Deleted

	Bibliographic	Authority	Items	Patrons
Added by Branch	7	5	377	72
Added by Other	n/a	n/a	n/a	n/a
Deleted by Branch	18	0	780	3
Deleted by Other	n/a	n/a	n/a	n/a

Financials

New Charges	Money Collected	Refunds	NET	Amounts Waived	Credits
\$7,029.48	\$406.04	\$0.00	\$406.04	\$4,523.76	\$0.10
Total Outstanding Fines - As of 1/8/2025 11:11 AM					
\$139,440.11					

PAC Statistics

Logins	Online Registrations	Holds Placed	Holds Cancelled
1,432	1	2,567	131

DATE	PROGRAM / EVENT / PROMOTION	# ATTENDED
November	Activity Packet	140
November	Coloring Pages	240
November	Computer handouts	35
November	Children's Take and Make Crafts	35
November	Take and Make Crafts	7
11/2/24	Meditation at the Blum House	10
11/2/24	Cross Stitching Club	2
11/2/24	Soapmaking: Melt & Pour Soap Class	0
11/4/24	Body Sculpting	4
11/4/24	Chestnut Health System Table	5
11/4/24	Free Tutoring	1
11/5/24	Morning Yoga	7
11/5/24	Preschool Storytime - Children's	13
11/5/24	Free Tutoring	1
11/5/24	Basic Computer Classes	Canceled due to illness
11/6/24	Baby Boogie	Canceled
11/6/24	iCash Event	9
11/6/2024	Free Tutoring	1
11/6/24	Yoga Time!	4
11/7/24	Guilding and Exploring: D&D Night	13
11/7/24	Free Tutoring	1
11/9/24	My First Sweater Knit-Along	Canceled
11/9/24	Meditation at the Blum House	11
11/9/24	Cross Stitching Club	2
11/9/24	Soap Making Hot Process *Registration Required*	11
11/12/24	Morning Yoga	10
11/12/24	Preschool Storytime - Children's	20
11/12/24	Free Tutoring	1
11/13/2024	Baby Boogie - Children's	24
11/13/24	Free Tutoring	1
11/13/24	Slime Time	6
11/13/24	Acoustic Jam with the Collinsville Ramblers	10
11/13/24	Yoga Time!	7
11/14/24	Daytime Book Club	6
11/14/24	Guilding and Exploring: D&D Night	13
11/14/24	Free Tutoring	1
11/14/24	Lego Building Challenge Club - Children's	5
11/15/24	Paranormal Investigation	20
11/15/24	Pottery Teen Art Club	4
11/15/24	Junk Journal Club	2
11/15/24	Paranormal Investigation After Hours- Teens &Adults	20
11/16/24	Soap Making : Cold Process *Registration Required*	12
11/16/24	Meditation at the Blum House	9
11/16/24	Cross Sticking Club	2
11/16/24	History and Geneology Club	5
11/18/24	Body Sculpting	6

11/18/24	Free Tutoring	2
11/19/24	Morning Yoga	2
11/19/24	Preschool Storytime - Children's	2
11/19/24	Fall Paper Crafts -All Ages	1
11/19/24	Free Tutoring	2
11/20/24	Baby Boogie - Children's	35
11/20/24	Metro East Every Survivor Counts	4
11/20/24	Free Tutoring	1
11/20/24	Yoga Time!	7
11/20/24	Holiday Tips and Tricks with Chef Art Smith- Illinois Libraries Present	1
11/21/24	Guiding and Exploring: D&D Night	13
11/21/24	Free Tutoring	1
11/21/24	Family Reading Night	4
11/23/24	My First Sweater Knit-Along	6
11/23/24	Meditation at the Blum House	9
11/23/24	Cross Stching Club	2
11/23/24	Dinovember - Dinosaur Party	124
11/25/24	Body Sculpting	7
11/26/24	Morning Yoga	9
11/26/24	Preschool Storytime - Children's	14
11/27/24	Baby Boogie - Children's	9
11/27/24	Evening Book Club	6
11/30/24	Cross Stching Club	2
TOTAL		999
	Children Ages 0-5 Synchronous in-person onsite program sessions: 109 attendance, 7 events	
	Children Ages 0-5 Synchronous in-person offsite program sessions: 0 attendance, 0 events	
	Children Ages 0-5 Synchronous virtual program sessions: 0 attendance, 0 events	
	Children Ages 0-5 Self-Directed: 240 attendance, 1 events	
	Children Ages 6-11 Synchronous in-person onsite program: 154 attendance, 14 events	
	Children Ages 6-11 Synchronous in-person offsite program sessions: 0 attendance, 0 events	
	Children Ages 6-11 Synchronous virtual program sessions: 0 attendance, 0 events	
	Children Ages 6-11 Self-Directed: 35 attendance, 1 events	
	Young Adults Ages 12- 18 Synchronous in-person onsite program: 10 attendance, 2 events	
	Young Adults Ages 12- 18 Synchronous in-person offsite program sessions: 0 attendance, 0 events	
	Young Adults Ages 12- 18 Synchronous virtual program sessions: 0 attendance, 0 events	
	Young Adults Ages 12-18 Self-Directed: 0 attendance, 0 events	
	Adults Ages 19+ Synchronous in-person onsite program: 212 attendance, 31 events	
	Adults Ages 19+ Synchronous in-person offsite program sessions: 0 attendance, 0 events	
	Adults Ages 19+ Synchronous virtual program sessions: 1 attendance, 1 events	
	Adults Ages 19+ Self-Directed: 35 attendance, 1 events	
	General Interests Synchronous in-person onsite program: 43 attendance, 4 events	
	General Interests Synchronous in-person offsite program sessions: 0 attendance, 0 events	
	General Interests Synchronous virtual program sessions: 0 attendance, 0 events	
	General Interests Self-Directed: 239 attendance, 2 events	

DATE	PROGRAM / EVENT / PROMOTION	# ATTENDED
December	Activity Packet	150
December	Coloring Pages	120
December	Computer handouts	15
December	Children's Take and Make Crafts	125
December	Take and Make Crafts	25
12/2/24	Body Sculpting	4
12/2/24	Free Tutoring	3
12/3/24	Morning Yoga	6
12/3/24	Preschool Storytime - Children's	1
12/3/24	Free Tutoring	11
12/4/24	Baby Boogie - Children's	29
12/4/24	Free Tutoring	2
12/4/24	Yoga Time!	9
12/5/2024	Guilding and Exploring: D&D Night	12
12/5/24	Free Tutoring	11
12/7/24	Paper Snowflake crafts	13
12/7/24	My First Sweater Knit-Along	3
12/7/24	Cross Stching Club	2
12/9/24	Body Sculpting	1
12/9/24	Chestnut Health System Table	6
12/9/24	Blood Drive	5
12/9/24	Salvador Dali-Children's Art Club	Canceled
12/9/24	Free Tutoring	2
12/10/24	Morning Yoga	4
12/10/24	Preschool Storytime - Children's	9
12/10/24	Free Tutoring	6
12/10/24	The Magic of Raina Telgemeier (Youth event) Illinois Libraries	2
12/11/24	Baby Boogie	26
12/11/24	Free Tutoring	2
12/11/2024	Slime Time	0
12/11/24	Acoustic Jam with the Collinsville Ramblers	14
12/11/24	Yoga Time!	1
12/12/24	Guilding and Exploring: D&D Night	13
12/12/24	Free Tutoring	2
12/12/24	CR- Lego Building Challenge Club - Children's	3
12/14/24	Children's Christmas Ornament Crafts AND Storytime with Baby Beaks	13
12/14/24	Cross Stching Club	2
12/14/24	Super Smash Bros Tournament	20
12/14/24	Free Tutoring	4
12/16/2024	Body Sculpting	6
12/16/24	Free Tutoring	1
12/17/24	Morning Yoga	6
12/17/24	Preschool Storytime - Children's	12
12/17/24	Making Reality with Conductive Cloth-Teen PNG	1
12/17/24	Free Tutoring	1
12/18/24	Baby Boogie	32

12/18/24	Metro East Every Survivor Counts Table	10
12/18/24	Free Tutoring	1
12/18/24	Yoga Time!	7
12/19/24	Guiding and Exploring: D&D Night	11
12/19/24	Free Tutoring	1
12/20/24	Experience Little Women: The Musical (2022) Illinois Libraries	1
12/20/24	Free Tutoring	1
12/20/24	Junk Journaling Club	1
12/20/24	Making Reality with Conductive Cloth-Teen PNG	5
12/21/24	NACA Homebuyer's Workshop	0
12/21/24	My First Sweater Knit-Along	7
12/21/24	Cross Stching Club	2
12/21/24	History and Geneology Club	6
12/23/24	Body Sculpting	4
12/23/24	Chestnut Health System Table	7
12/26/24	Guiding and Exploring: D&D Night	8
12/27/24	Free Tutoring	1
12/28/24	Children's New Year Eve Countdown Party	30
12/30/24	Body Sculpting	6
TOTAL		844

Children Ages 0-5 Synchronous in-person onsite program sessions: 96 attendance, 6 events

Children Ages 0-5 Synchronous in-person offsite program sessions: 0 attendance, 0 events

Children Ages 0-5 Synchronous virtual program sessions: 0 attendance, 0 events

Children Ages 0-5 Self-Directed: 120 attendance, 1 event

Children Ages 6-11 Synchronous in-person onsite program: 138 attendance, 19 events

Children Ages 6-11 Synchronous in-person offsite program sessions: 0 attendance, 0 events

Children Ages 6-11 Synchronous virtual program sessions: 0 attendance, 0 events

Children Ages 6-11 Self-Directed: 138 attendance, 2 events

Young Adults Ages 12- 18 Synchronous in-person onsite program: 6 attendance, 2 events

Young Adults Ages 12- 18 Synchronous in-person offsite program sessions: 0 attendance, 0 events

Young Adults Ages 12- 18 Synchronous virtual program sessions: 2 attendance, 1 event

Young Adults Ages 12-18 Self-Directed: 0 attendance, 0 events

Adults Ages 19+ Synchronous in-person onsite program: 108 attendance, 23 events

Adults Ages 19+ Synchronous in-person offsite program sessions: 0 attendance, 0 events

Adults Ages 19+ Synchronous virtual program sessions: 0 attendance, 0 events

Adults Ages 19+ Self-Directed: 15 attendance, 1 event

General Interests Synchronous in-person onsite program: 90 attendance, 9 events

General Interests Synchronous in-person offsite program sessions: 0 attendance, 0 events

General Interests Synchronous virtual program sessions: 0 attendance, 0 events

General Interests Self-Directed: 175 attendance, 2 events

Month	Total # Items Requested by MVL	# Items Received at			# Items Received at			Total # of ILL Requests Received by MVL	# Items Supplied by			# Items Supplied by			CM Computer Sessions
		Received at MVL via ILL - In State Returnables	Received at MVL via ILL - In State Non-Return ables	Received at MVL via ILL - Out of State Returnables	Received at MVL via ILL - Out of State Returnables	Received at MVL via ILL - In State Returnables	Received at MVL via ILL - In State Non-Return ables		Received at MVL via ILL - Out of State Returnables	Supplied by MVL via ILL - In State Returnables	Supplied by MVL via ILL - In State Non-Return ables	Supplied by MVL via ILL - Out of State Returnables	Supplied by MVL via ILL - Out of State Returnables	CM Front Door Counter	
Jul-24	23	15	2	2	22	22	76	22	32	32	5346	4125	798		
Aug-24	5	2	1	1	17	17	50	17	23	23	5049	3250	732		
Sep-24	8	1			15	15	63	15	28	28	5128	3284	637		
Oct-24	16	9			22	22	61	22	21	21	5950	3805	655		
Nov-24	11	7	1	1	20	20	59	20	22	22	4662	3144	579		
Dec-24	11	5	1	1	15	15	51	15	21	21	2369	3331	474		
Jan-25															
Feb-25															
Mar-25															
Apr-25															
May-25															
Jun-25															
Totals:	74	39	5	5	111	111	360	111	147	147	28504	20939	3875		

Database Stats
FY2025

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Annual Total:
ABCmouse - home (visits)	29	31	37	24	19	4							144
ABCmouse - in library (users)	16	10	7	3	19	1							56
AtoZ Databases (logins)	4	13	6	12	16	13							64
AtoZ Food America (sessions)	3	3	2	3	3	1							12
AtoZ Maps (sessions)	1	1	1	1	0	0							4
AtoZ the USA (sessions)	2	2	0	1	1	1							7
AtoZ World Culture (sessions)	0	0	3	3	4	1							11
AtoZ World Food (sessions)	2	2	9	8	2	1							24
AtoZ World Travel (sessions)	2	2	0	3	1	1							7
Heritage Quest (searches)	54	7	0	69	4	0							134
NewsBank (searches - all products)	72	91	39	79	36	40							357
Explore More Illinois!	0	0	0	0	0	0							820
SHARE Mobile Library App (devices)	178	163	155	172	168	169							1,005
SHARE Mobile Library App (launches)	1340	1213	1179	1294	1520	1286							7,832

All databases: 820

Cloud Library Usage Stats
FY2025

TOTALS:

Collection	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
Owned Items												
eBooks	43,953	33,364	43,994	33,517	33,533	44,114						
eAudiobooks	11,608	9,016	11,724	11,824	11,856	11,929						
PPU eAudio Titles	138,907	144,542	145,709	154,976	163,069	168,333						
Total All Content Available	194,468	186,922	201,427	200,317	208,458	224,376						
Total Items Circulated												
Owned eBooks	16,407	15,671	15,319	14,610	14,104	14,306						
Owned eAudiobooks	11,825	11,823	11,521	11,366	10,591	10,463						
PPU eAudio	1,924	1,876	1,881	1,876	1,824	1,817						

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

Patron Activity

Total Unique MVLID Patrons	115	113	124	119	106	107						
Total MVLID Usage	628	617	602	606	568	552						
Total Checkouts	450	426	425	397	406	397						
eBooks	190	181	194	179	212	169						
eAudiobooks	260	245	231	218	194	228						
Total Holds	154	174	159	185	154	149						
eBooks	56	62	54	72	62	59						
eAudiobooks	98	112	105	113	92	90						
Total Suggest-to-Library	24	17	18	24	8	6						
eBooks	16	7	9	6	2	2						
eAudiobooks	8	10	9	18	6	4						

Freegal Usage Stats
FY 2025

	# Downloads	# Streaming Songs	Active Users (download & streaming)	New Users (download & streaming)
Jul-24	not yet set up			
Aug-24	8	369	14	14
Sep-24	9	604	9	5
Oct-24	2	382	5	1
Nov-24	11	668	11	7
Dec-24	3	711	9	4
Jan-25				
Feb-25				
Mar-25				
Apr-25				
May-25				
Jun-25				

TOTALS: 33 2,734

Kanopy Usage Stats
FY 2025

<u>Kanopy</u>	Visits	Plays
Jul-24	933	170
Aug-24	1,107	207
Sep-24	1,277	172
Oct-24	1,144	196
Nov-24	1,657	196
Dec-24	1,050	208
Jan-25		
Feb-25		
Mar-25		
Apr-25		
May-25		
Jun-25		
TOTALS:	7,168	1,149

Overdrive Usage Stats
FY 2025

CUSD #10
Partnership
(Entire FY)

Annual Totals:

Jun-25
May-25
Apr-25
Mar-25
Feb-25
Jan-25
Dec-24
Nov-24
Oct-24
Sep-24
Aug-24
Jul-24

Collection	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Annual Totals:
Owned Items													
eBooks	34,730	34,797	34,363	34,322	34,376	34,318							
eAudiobooks	7,173	7,255	7,249	7,971	7,563	7,490							
Video	-	-	-	-	-	-							
Magazines	5,346	5,491	5,556	5,668	5,728	5,731							
Total Unique Titles Owned													
eBooks	26,239	26,368	26,368	26,381	26,418	26,412							
eAudiobooks	4,385	4,503	4,529	4,590	4,621	4,640							
Video	-	-	-	-	-	-							
Magazines	5,346	5,491	5,556	5,668	5,728	5,731							
Total Items Circulated													
Owned eBooks	14,483	14,630	14,222	14,023	13,560	13,682							84,600
Owned eAudiobooks	11,689	11,322	11,210	11,744	11,153	10,903							68,021
Owned Video	-	-	-	-	-	-							-
Magazines	1,852	1,616	2,125	2,149	2,596	2,706							13,044
External Service	1	-	2	2	1	-							6
Total Holds													
eBooks	5,579	5,379	5,315	5,142	5,039	5,520							
eAudiobooks	5,765	5,757	5,519	5,691	5,718	5,780							
Video	-	-	-	-	-	-							
Magazines	-	-	-	-	-	-							
External Service	-	-	-	-	-	-							
Patron Activity													
New Patrons	37	35	22	27	22	21							164
Total Unique MVID Patrons	454	463	462	460	447	452							
Total Checkouts													
eBooks	1,021	1,073	1,045	932	795	850							5,716
eAudiobooks	1,034	957	995	1,015	962	916							5,879
Video	1	-	2	2	1	-							6
Magazines	309	293	379	361	453	460							2,255

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

Board Report January, 2025

Matthew Harris – Assistant Director – Fairmont City Library Center

Grants, awards, donations, and special stories:

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 14th. 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. Pastor Jose Diaz collected the leftovers on behalf of Hope Community Church to distribute to those in need in the Granite City/Pontoon Beach area.

Outreach and education:

November 12: Attended Latino Roundtable Meeting

November 18: Attended MVL D Board Meeting

November 20: Met with Nathan Sterling about possible SIUE volunteers

December 4: Attended Fairmont City City Council Meeting

December 9: Attended Metro East Library Legislative Meetup

December 10: Attended Latino Roundtable Meeting

Building and Grounds:

Programming:

November 23: Fairmont City Tree Lighting Ceremony

December 14: Coat and Toy Giveaway

Stats:

NOVEMBER:

Days Open: 23

Door Count: 1717

Computer Users: 156

E-Book Questions: 0

Homebound Delivery: 0

DECEMBER:

Days Open: 22

Door Count: 1953

Computer Users: 137

E-Book Questions: 0

Homebound Delivery: 0

DATE	PROGRAM / EVENT / PROMOTION	# ATTENDED
12/2/24	Kids corner	3
12/2/24	Monday Funday	1
11/4/24	Kids Corner	4
11/4/24	Monday Funday	5
11/6/24	Violence Prevention Center	5
11/6/24	Kids Corner	9
11/9/24	iCash Event	3
11/12/24	Fall Paper Crafts -All Ages	1
11/13/24	Kids Corner	4
11/15/24	Metro East Every Survivor Counts Table	2
11/16/24	Dinovember - Dinosaur Party	15
11/18/24	Kids Corner	3
11/18/24	Monday Funday	0
11/19/24	Answers on Aging	2
11/20/24	Kids Corner	2
11/23/24	Christmas Tree Lighting	198
11/25/24	Kids Corner	2
11/25/24	Monday Funday	4
		255
	Children Ages 0-5 Synchronous in-person onsite program sessions: 17 attendance, 4 events	
	Children Ages 0-5 Synchronous in-person offsite program sessions: 0 attendance, 0 events	
	Children Ages 0-5 Synchronous virtual program sessions: 0 attendance, 0 events	
	Children Ages 0-5 Self-Directed: 0 attendance, 0 events	
	Children Ages 6-11 Synchronous in-person onsite program: 31 attendance, 7 events	
	Children Ages 6-11 Synchronous in-person offsite program sessions: 198 attendance, 1 event	
	Children Ages 6-11 Synchronous virtual program sessions: 0 attendance, 0 events	
	Children Ages 6-11 Self-Directed: 1 attendance, 1 events	
	Young Adults Ages 12- 18 Synchoronous in-person onsite program: 0 attendance, 0 events	
	Young Adults Ages 12- 18 Synchoronous in-person offsite program sessions: 0 attendance, 0 events	
	Young Adults Ages 12- 18 Synchoronous virtual program sessions: 0 attendance, 0 events	
	Young Adults Ages 12-18 Self-Directed: 0 attendance, 0 events	
	Adults Ages 19+ Synchronous in-person onsite program: 10 attendance, 3 events	
	Adults Ages 19+ Synchronous in-person offsite program sessions: 0 attendance, 0 events	
	Adults Ages 19+ Synchronous virtual program sessions: 0 attendance, 0 events	
	Adults Ages 19+ Self-Directed: 0 attendance, 0 events	
	General Interests Synchronous in-person onsite program: 3 attendance, 2 events	
	General Interests Synchronous in-person offsite program sessions: 0 attendance, 0 events	
	General Interests Synchronous virtual program sessions: 0 attendance, 0 events	
	General Interests Self-Directed: 0 attendance, 0 events	

DATE	PROGRAM / EVENT / PROMOTION	# ATTENDED
12/2/24	Kids Corner	9
12/2/24	Monday Funday- Kid Activities	3
12/4/24	Kids Corner	4
12/7/24	Paper Snowflake Crafts	10
12/7/24	Making Reality with Conductive Cloth-Teen PNG	0
12/9/24	Kids Corner	4
12/9/24	Monday Funday	3
12/10/24	Super Smash Bros Tournament	3
12/11/24	Violence Prevention Center	0
12/14/24	Coat and Toy Giveaway	600
12/16/24	Monday Funday- Kid Activities- Ornament Making	21
12/17/24	Answers on Aging	2
12/19/24	Ornaments with AI-Joy of Tech	Canceled
12/20/24	Metro East Every Survivor Counts Table	1
12/23/24	Monday Funday- Kid Activities- Car making Craft	0
12/30/24	Monday Funday- Kid Activities- New year Eve Crafts and Games	3
TOTAL		647

Children Ages 0-5 Synchronous in-person onsite program sessions: 17 attendance, 3 events

Children Ages 0-5 Synchronous in-person offsite program sessions: 0 attendance, 0 events

Children Ages 0-5 Synchronous virtual program sessions: 0 attendance, 0 events

Children Ages 0-5 Self-Directed: 0 attendance, 0 events

Children Ages 6-11 Synchronous in-person onsite program: 40 attendance, 6 events

Children Ages 6-11 Synchronous in-person offsite program sessions: 0 attendance, 0 events

Children Ages 6-11 Synchronous virtual program sessions: 0 attendance, 0 events

Children Ages 6-11 Self-Directed: 0 attendance, 0 events

Young Adults Ages 12- 18 Synchronous in-person onsite program: 3 attendance, 2 events

Young Adults Ages 12- 18 Synchronous in-person offsite program sessions: 0 attendance, 0 events

Young Adults Ages 12- 18 Synchronous virtual program sessions: 0 attendance, 0 events

Young Adults Ages 12-18 Self-Directed: 0 attendance, 0 events

Adults Ages 19+ Synchronous in-person onsite program: 2 attendance, 1 event

Adults Ages 19+ Synchronous in-person offsite program sessions: 0 attendance, 0 events

Adults Ages 19+ Synchronous virtual program sessions: 0 attendance, 0 events

Adults Ages 19+ Self-Directed: 0 attendance, 0 events

General Interests Synchronous in-person onsite program: 601 attendance, 2 events

General Interests Synchronous in-person offsite program sessions: 0 attendance, 0 events

General Interests Synchronous virtual program sessions: 0 attendance, 0 events

General Interests Self-Directed: 0 attendance, 0 events

Mississippi Valley Library District

Expense by Vendor Detail

November 1-December 31, 2024

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	ACCOUNT FULL NAME	AMOUNT
12/26/2024	Bill	Albers Heating & Air Conditioning, Inc. 12/12/2024 fall preventative maintenance CM; replacement of spark igniters & flame rods in boiler	Maintenance Services:Building	\$2,040.00
Total for Albers Heating & Air Conditioning, Inc.				\$2,040.00
AMEREN ILLINOIS				
11/15/2024	Bill	FCLC gas (01149)	Utilities:Natural Gas	\$79.70
11/15/2024	Bill	FCLC electric (01130)	Utilities:Electricity	\$805.16
11/15/2024	Bill	CMLC gas (23000)	Utilities:Natural Gas	\$105.28
11/15/2024	Bill	CMLC electric (04006)	Utilities:Electricity	\$2,606.74
11/15/2024	Bill	CMLC outdoor parking lot light (60005)	Utilities:Electricity	\$33.17
11/15/2024	Bill	BH gas (83007)	Utilities:Natural Gas	\$75.83
11/15/2024	Bill	BH electric (10414)	Utilities:Electricity	\$229.07
12/12/2024	Bill	FCLC gas (01149)	Utilities:Natural Gas	\$158.30
12/12/2024	Bill	FCLC electric (01130)	Utilities:Electricity	\$697.91
12/12/2024	Bill	CMLC gas (23000)	Utilities:Natural Gas	\$196.86
12/12/2024	Bill	CMLC electric (04006)	Utilities:Electricity	\$2,128.44
12/12/2024	Bill	CMLC outdoor parking lot light (60005)	Utilities:Electricity	\$38.17
12/12/2024	Bill	BH gas (83007)	Utilities:Natural Gas	\$139.98
12/12/2024	Bill	BH electric (10414)	Utilities:Electricity	\$178.27
Total for AMEREN ILLINOIS				\$7,472.88
American Express				
11/07/2024	Check		Supplies:Office	\$281.17
11/07/2024	Check		Supplies:Equipment	\$448.42
11/07/2024	Check	includes Halloween Walk, Trunk or Treats, and Library Crawl	Other Expenditures:Programming	\$852.72
11/07/2024	Check	3D printers & filament; VR systems	Other Expenditures:Grant Expenses:FY2025 PNG Grant	\$3,181.93
11/07/2024	Check	DVDs & video games	Materials:Adult Audio Visual Items	\$737.80
11/07/2024	Check	M. Harris & K. Waltermire attendance at ILA conference	Other Expenditures:Grant Expenses:FY2024 Per Capita Grant	\$1,345.60
11/07/2024	Check	Zoom & Gurulporter	Professional Services:Other Professional Services	\$27.99
11/07/2024	Check	ILLS	Supplies:Postage	\$11.16

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	ACCOUNT FULL NAME	AMOUNT
11/07/2024	Check	DVDs	Materials:Juvenile Audio Visual Items	\$146.09
11/07/2024	Check		Utilities:Telephone/Fax	\$30.00
11/07/2024	Check	includes St. Louis Post-Dispatch for FC	Materials:Adult Print Materials	\$710.93
11/07/2024	Check		Other Expenditures:Miscellaneous	\$55.00
12/10/2024	Check		Supplies:Office	\$479.43
12/10/2024	Check		Supplies:Equipment	\$154.32
12/10/2024	Check		Other Expenditures:Programming	\$525.74
12/10/2024	Check		Supplies:Postage	\$32.93
12/10/2024	Check		Other Expenditures:Miscellaneous	\$53.97
12/10/2024	Check		Materials:Adult Audio Visual Items	\$1,103.22
12/10/2024	Check		Professional Services:Other Professional Services	\$27.99
12/10/2024	Check		Materials:Juvenile Audio Visual Items	\$38.67
12/10/2024	Check		Other Expenditures:Grant Expenses:FY2025 PNG Grant	\$2,074.00
12/10/2024	Check		Utilities:Telephone/Fax	\$60.00
12/26/2024	Bill	Misc. office supplies / consumables	Supplies:Office	\$301.51
12/26/2024	Bill	refund for undelivered items	Supplies:Equipment	-\$16.47
12/26/2024	Bill	movies and video games	Materials:Adult Audio Visual Items	\$732.87
12/26/2024	Bill	movies and TV shows	Materials:Juvenile Audio Visual Items	\$173.40
12/26/2024	Bill		Utilities:Telephone/Fax	\$30.00
12/26/2024	Bill		Other Expenditures:Miscellaneous	\$94.18
12/26/2024	Bill	monthly Zoom subscription; Guru Importer monthly subscription	Professional Services:Other Professional Services	\$27.99
12/26/2024	Bill	misc. supplies	Other Expenditures:Programming	\$363.55
12/26/2024	Bill		Maintenance Services:Building	\$253.45
12/26/2024	Bill	ILLs	Supplies:Postage	\$11.16
12/26/2024	Bill		Other Expenditures:Grant Expenses:FY2024 Per Capita Grant	\$40.00
12/26/2024	Bill	replace wiper motor; remove & replace windshield washer pump	Other Expenditures:Vehicles	\$274.84
12/26/2024	Bill	domain renewal	Professional Services:Information Technology	\$23.17
Total for American Express				\$14,688.73
Americom Imaging Systems Inc.				
11/15/2024	Bill	Invoice # 541563417 Monthly copier / printer lease contract - November 2024	Maintenance Services:Equipment	\$496.20
12/12/2024	Bill	Invoice # 543795983 Monthly copier / printer lease contract - December 2024	Maintenance Services:Equipment	\$496.20
Total for Americom Imaging Systems Inc.				\$992.40
Americom Imaging Systems Inc. - Maint				
11/01/2024	Bill	Overages for 9/20/2024 - 10/19/2024	Maintenance Services:Equipment	\$469.24
11/26/2024	Bill	Overages for 10/20/2024 - 11/19/2024	Maintenance Services:Equipment	\$351.94

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	ACCOUNT FULL NAME	AMOUNT
12/26/2024	Bill	Overages for 11/20/2024 - 12/19/2024	Maintenance Services:Equipment	\$240.83
Total for Americom Imaging Systems Inc. - Maint				\$1,062.01
Aqua Systems				
11/15/2024	Bill	Invoice # 426739320 bottle exchange dated 11/8/2024	Supplies:Office	\$36.90
11/15/2024	Bill	Invoice # 427182308 monthly rental dated 11/11/2024	Supplies:Office	\$6.95
12/26/2024	Bill	Invoice # 431759641 monthly rental dated 12/10/2024	Supplies:Office	\$6.95
12/26/2024	Bill	Invoice # 432256550 bottle exchange dated 12/20/2024	Supplies:Office	\$44.80
Total for Aqua Systems				\$95.60
Bethalto Public Library District				
12/26/2024	Bill	Item # 0003101910820 Born A Crime	Other Expenditures:Payments to Other Libraries	\$28.00
Total for Bethalto Public Library District				\$28.00
Blue Cross / Blue Shield				
11/01/2024	Bill	Health Insurance 11/1/2024 - 12/1/2024	Personnel:Benefits:Health/Dental Insurance	\$6,405.60
11/26/2024	Bill	Health Insurance 12/1/2024 - 1/1/2025	Personnel:Benefits:Health/Dental Insurance	\$6,405.60
Total for Blue Cross / Blue Shield				\$12,811.20
Brady Pest and Termite Management				
11/01/2024	Bill	Invoice # 0087033 Bimonthly pest control BH, CM, & FC October 2024	Maintenance Services:Grounds	\$275.00
12/26/2024	Bill	Invoice # 0087706 Bimonthly pest control BH, CM, & FC December 2024	Maintenance Services:Grounds	\$275.00
Total for Brady Pest and Termite Management				\$550.00
Brian Brown				
11/01/2024	Bill	October 2024 grass cutting	Maintenance Services:Grounds	\$550.00
Total for Brian Brown				\$550.00
Buildingstars				
11/15/2024	Bill	Invoice # 3456776 BH November 2024	Maintenance Services:Building	\$225.00
12/12/2024	Bill	Invoice # 3463671 BH December 2024	Maintenance Services:Building	\$225.00
Total for Buildingstars				\$450.00
Capital One				
11/01/2024	Bill	Misc. program consumables, incl. Halloween Walk	Other Expenditures:Programming	\$249.77
11/01/2024	Bill	Misc. supplies	Supplies:Office	\$39.69
12/12/2024	Bill	Misc. program consumables	Other Expenditures:Programming	\$250.24
Total for Capital One				\$539.70
Casey's General Store				
11/13/2024	Check		Other Expenditures:Vehicles	\$58.43
11/12/2024	Check		Other Expenditures:Programming	\$150.00

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	ACCOUNT FULL NAME	AMOUNT
12/04/2024	Expense		Other Expenditures:Vehicles	\$20.00
12/18/2024	Expense		Other Expenditures:Vehicles	\$52.22
Total for Casey's General Store				\$280.65
Center Point Large Print				
11/26/2024	Bill	Invoice # 2128558 standing order October 2024	Materials:Adult Print Materials	\$151.02
12/26/2024	Bill	Invoice # 2134626 standing order November 2024	Materials:Adult Print Materials	\$151.02
Total for Center Point Large Print				\$302.04
Charter Communications				
11/01/2024	Bill	CM & FC fiber internet 50 mbps September 2024 - October 2024	Professional Services:Internet Services	\$772.00
11/01/2024	Bill	CM elevator emergency phone line September 2024 - October 2024	Utilities:Telephone/Fax	\$49.99
12/12/2024	Bill	CM & FC fiber internet 50 mbps November 2024 - December 2024	Professional Services:Internet Services	\$772.00
12/12/2024	Bill	CM elevator emergency phone line November 2024 - December 2024	Utilities:Telephone/Fax	\$49.99
Total for Charter Communications				\$1,643.98
City of Collinsville				
11/01/2024	Bill	CPR/AED training for 2 new staff	Other Expenditures:Grant Expenses:FY2024 Per Capita Grant	\$50.00
11/26/2024	Bill	CM water & sewer 8/30/2024 - 11/1/2024	Utilities:Water/Sewer	\$297.15
11/26/2024	Bill	BH water & sewer 8/30/2024 - 11/1/2024	Utilities:Water/Sewer	\$70.86
12/12/2024	Bill	Invoice # 2400000593 Uniformed officer for 11/2024 board meeting	Other Expenditures:Miscellaneous	\$229.65
Total for City of Collinsville				\$647.66
Consumer Reports On Health				
12/26/2024	Bill	Magazine - 1 year	Materials:Adult Print Materials	\$26.00
Total for Consumer Reports On Health				\$26.00
Corvus of St. Louis				
11/01/2024	Bill	Invoice # 411165050-322 November 2024 CM & FC cleaning	Maintenance Services:Building	\$2,700.00
12/12/2024	Bill	Invoice # 412165050-0321 December 2024 CM & FC cleaning	Maintenance Services:Building	\$2,700.00
Total for Corvus of St. Louis				\$5,400.00
Daria K. Heaton				
11/01/2024	Bill	Reimbursement for coverage change effective 10/1/2024	Personnel:Benefits:Health/Dental Insurance	\$671.19
Total for Daria K. Heaton				\$671.19
Delta Dental				
11/26/2024	Bill	Dental Insurance December 2024	Personnel:Benefits:Health/Dental Insurance	\$287.70
12/26/2024	Bill	Dental Insurance January 2025	Personnel:Benefits:Health/Dental Insurance	\$318.33
Total for Delta Dental				\$606.03

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	ACCOUNT FULL NAME	AMOUNT
Demco Inc.				
12/26/2024	Bill	Invoice # 7581807 staff name badges	Supplies:Office	\$86.51
Total for Demco Inc.				\$86.51
Emma Hendrickson				
12/12/2024	Bill	BH rental refund for 12/1/2024 event	Other Expenditures:Miscellaneous	\$300.00
Total for Emma Hendrickson				\$300.00
Flags USA, LLC				
12/12/2024	Bill	Invoice # 122215 1 U.S. flag	Supplies:Office	\$89.00
Total for Flags USA, LLC				\$89.00
Gallagher				
12/26/2024	Bill	Invoice # 5400483 - workers comp coverage 12/31/2024-12/31/2025	Other Expenditures:Liability & Building Insurance	\$1,959.00
Total for Gallagher				\$1,959.00
Globe Life				
11/01/2024	Bill	Supplemental health and life insurance	Personnel:Benefits:Health/Dental Insurance	\$284.54
12/12/2024	Bill	Supplemental health and life insurance	Personnel:Benefits:Health/Dental Insurance	\$284.54
Total for Globe Life				\$569.08
Green Sky Cleaning Supply				
11/26/2024	Bill	Invoice # 136764 trash can liners, paper towels, toilet paper	Supplies:Office	\$460.58
12/12/2024	Bill	Invoice # 137208 trash can liners	Supplies:Office	\$196.60
Total for Green Sky Cleaning Supply				\$657.18
Heyl, Royster, Voelker, & Allen, P.C.				
11/01/2024	Bill	Invoice # INTERIM 1717465 - FOIA response	Professional Services:Legal Service	\$200.00
12/12/2024	Bill	Invoice # INTERIM 1726871 - personnel & meeting rules legal questions	Professional Services:Legal Service	\$140.00
12/26/2024	Bill	Invoice # INTERIM 1731604 - responses to auditor / audit requests	Professional Services:Legal Service	\$300.00
Total for Heyl, Royster, Voelker, & Allen, P.C.				\$640.00
Home Depot				
11/01/2024	Check		Maintenance Services:Building	\$9.01
11/06/2024	Check		Maintenance Services:Building	\$36.44
11/16/2024	Check		Maintenance Services:Building	\$150.85
11/13/2024	Check		Maintenance Services:Building	\$41.86
12/02/2024	Expense		Maintenance Services:Building	\$102.79
12/04/2024	Expense		Maintenance Services:Building	\$29.96
12/16/2024	Expense		Maintenance Services:Building	\$33.29

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	ACCOUNT FULL NAME	AMOUNT
12/30/2024	Expense		Maintenance Services:Building	\$29.24
Total for Home Depot				\$433.44
Illinois American Water				
11/01/2024	Bill	FCLC water 9/10/2024 - 10/7/2024	Utilities:Water/Sewer	\$43.69
11/26/2024	Bill	FCLC water 10/8/2024 - 11/7/2024	Utilities:Water/Sewer	\$42.64
12/26/2024	Bill	FCLC water 11/8/2024-12/6/2024	Utilities:Water/Sewer	\$48.35
Total for Illinois American Water				\$134.68
Illinois Heartland Library System				
11/15/2024	Bill	Invoice # 2025-0820 October 2024 ebooks	Other Expenditures:Grant Expenses:FY2024 Per Capita Grant	\$219.32
12/12/2024	Bill	Invoice # 2025-0841 November 2024 ebooks	Other Expenditures:Grant Expenses:FY2024 Per Capita Grant	\$278.92
Total for Illinois Heartland Library System				\$498.24
Illinois Library Association				
11/14/2024	Check		Professional Development:Training/Tuition	\$40.00
12/17/2024	Expense		Other Expenditures:Grant Expenses:FY2024 Per Capita Grant	\$260.00
Total for Illinois Library Association				\$300.00
Illinois State Police				
12/12/2024	Bill	background checks - volunteer A. Buruitbayeva	Other Expenditures:Miscellaneous	\$10.00
Total for Illinois State Police				\$10.00
IMRF				
11/07/2024	Check		Personnel:Benefits:IMRF	\$6,016.28
12/10/2024	Check		Personnel:Benefits:IMRF	\$6,039.44
Total for IMRF				\$12,055.72
INGRAM LIBRARY SERVICES				
11/01/2024	Bill	Invoice # 84132567, -568, -570, -571, -572, 84498594, -595, -597; Credit Memo # 84543084	Materials:Adult Print Materials	\$252.33
11/01/2024	Bill	Invoice # 84132569, 84498596	Materials:Juvenile Print Items	\$23.14
11/15/2024	Bill	Invoice # 84601145, -146, 84565654, -655, -656, -657, -658, 84685186, 84666844, -845	Materials:Adult Print Materials	\$935.59
11/15/2024	Bill	Invoice # 84601144, -147, 84565659, -660, 84685187, -188	Materials:Juvenile Print Items	\$301.75
11/26/2024	Bill	Invoice # 84736104, -105, -106, -107, 84620176, -177, 84759668, -669, 84803741, -742, 84858520	Materials:Adult Print Materials	\$372.38
11/26/2024	Bill	Invoice # 84858521, -522	Materials:Juvenile Print Items	\$24.36
12/12/2024	Bill	Invoice # 85120765, -767, 85132322, -324, -325	Materials:Adult Print Materials	\$840.38
12/12/2024	Bill	Invoice # 85120766, 85157476, -477, 85132323, -326, -327	Materials:Juvenile Print Items	\$195.98
12/26/2024	Bill	Invoice # 85406414, -415, 85418914, -915	Materials:Adult Print Materials	\$149.57
12/26/2024	Bill	Invoice # 85406416, -417, 85418913, -916	Materials:Juvenile Print Items	\$129.05

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	ACCOUNT FULL NAME	AMOUNT
Total for INGRAM LIBRARY SERVICES				\$3,224.53

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	ACCOUNT FULL NAME	AMOUNT
Jerseyville Public Library				
11/26/2024	Bill	Item # 0003301377036 Cookies: Bite-Size Life Lessons	Other Expenditures:Payments to Other Libraries	\$9.99
12/26/2024	Bill	Item # 0003301591107 Thailand	Other Expenditures:Payments to Other Libraries	\$32.95
Total for Jerseyville Public Library				\$42.94
Johnson Controls				
11/01/2024	Bill	Invoice # 1-134503486573 - replacement of 3 VAVs	Maintenance Services:Building	\$24,999.00
Total for Johnson Controls				\$24,999.00
Johnson Controls Fire Protection LP				
12/26/2024	Bill	Invoice # 52522853 burglar alarm going off without reason; reset sensors & rebooted panel	Maintenance Services:Building	\$343.93
Total for Johnson Controls Fire Protection LP				\$343.93
Kane Consulting Group				
11/01/2024	Bill	Invoice # 6116 - monthly Datto backup	Professional Services:Information Technology	\$325.00
11/26/2024	Bill	Invoice # 6159 - monthly Datto backup	Professional Services:Information Technology	\$325.00
12/26/2024	Bill	Invoice # 6176 - monthly Datto backup	Professional Services:Information Technology	\$325.00
Total for Kane Consulting Group				\$975.00
KANOPI, INC.				
11/01/2024	Bill	Invoice # 424065 - PPU for October 2024 play credits	Materials:Virtual Items	\$233.00
12/12/2024	Bill	Invoice # 428382 - PPU for November 2024 play credits	Materials:Virtual Items	\$249.00
Total for KANOPI, INC.				\$482.00
Lakeside Roofing Co., Inc.				
12/12/2024	Bill	flat roof & cupola repairs	Maintenance Services:Building	\$24,980.00
Total for Lakeside Roofing Co., Inc.				\$24,980.00
Lazerware				
11/15/2024	Bill	Invoice # 6104 CM October 2024	Professional Services:Information Technology	\$2,809.47
11/15/2024	Bill	Invoice # 6112 FC October 2024	Professional Services:Information Technology	\$942.07
12/12/2024	Bill	Invoice # 6225 CM November 2024	Professional Services:Information Technology	\$2,756.72
12/12/2024	Bill	Invoice # 6236 FC November 2024	Professional Services:Information Technology	\$942.07
Total for Lazerware				\$7,450.33
Libraries of Illinois Risk Agency				
12/26/2024	Bill	LIRA coverage - property & liability insurance 12/31/2024 - 12/31/2025	Other Expenditures:Liability & Building Insurance	\$24,546.84
Total for Libraries of Illinois Risk Agency				\$24,546.84
Lincoln Public Library				
12/12/2024	Bill	Item # *****9024 Paraprofessional Study Guide	Other Expenditures:Payments to Other Libraries	\$25.00

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	ACCOUNT FULL NAME	AMOUNT
Total for Lincoln Public Library				\$25.00

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	ACCOUNT FULL NAME	AMOUNT
Maria Carmen Amezcua Vargas				
11/26/2024	Bill	Noche de Cuentos grant - dance group for Hispanic Cultural Celebration	Other Expenditures:Grant Expenses:Other Grants	\$230.00
Total for Maria Carmen Amezcua Vargas				\$230.00
Matthew Harris				
12/26/2024	Bill	M. Harris tuition reimbursement for fall 2024 class	Professional Development: Training/Tuition	\$471.00
Total for Matthew Harris				\$471.00
Metro East Sanitary District				
11/01/2024	Bill	FC water September 2024	Utilities:Water/Sewer	\$17.38
12/12/2024	Bill	FC water October 2024	Utilities:Water/Sewer	\$14.96
Total for Metro East Sanitary District				\$32.34
Midwest Tape				
11/01/2024	Bill	Invoice # 506242101September 2024 adult audiobooks	Materials:Adult Audio Visual Items	\$45.99
11/01/2024	Bill	Invoice # 506242102 October 2024 juv audiobooks	Materials:Juvenile Audio Visual Items	\$335.90
11/15/2024	Bill	Invoice # 506283101 October 2024 juv audiobooks	Materials:Juvenile Audio Visual Items	\$45.99
11/26/2024	Bill	Invoice # 506320208 September 2024 audiobooks	Materials:Adult Audio Visual Items	\$39.99
12/12/2024	Bill	Invoice # 506400411 October 2024 audiobooks	Materials:Juvenile Audio Visual Items	\$52.99
Total for Midwest Tape				\$520.86
M.O.W. Printing, Inc.				
11/26/2024	Bill	Invoice # 92030 - 500 branded pens & 1,000 magnets	Other Expenditures:Grant Expenses:FY2024 Per Capita Grant	\$1,056.10
Total for M.O.W. Printing, Inc.				\$1,056.10
National Geographic				
12/12/2024	Bill	1-year subscription	Materials:Adult Print Materials	\$59.00
Total for National Geographic				\$59.00
New Baden Library				
11/15/2024	Bill	Item # *****9600 A Place to Hang the Moon	Other Expenditures:Payments to Other Libraries	\$17.99
Total for New Baden Library				\$17.99
OverDrive				
11/15/2024	Bill	Invoice # 02064SV24341029 & 02064SV24341203 October 2024 streaming video services	Other Expenditures:Grant Expenses:FY2024 Per Capita Grant	\$5.98
12/12/2024	Bill	Invoice # 02064SV24373159 November 2024 streaming video services	Other Expenditures:Grant Expenses:FY2024 Per Capita Grant	\$2.99
Total for OverDrive				\$8.97
Peerless Network, Inc.				
11/26/2024	Bill	FC monthly fax fees	Utilities:Telephone/Fax	\$77.15
11/26/2024	Bill	CM monthly fax fees	Utilities:Telephone/Fax	\$150.19
12/26/2024	Bill	FC monthly fax fees	Utilities:Telephone/Fax	\$77.09

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	ACCOUNT FULL NAME	AMOUNT
12/26/2024	Bill	CM monthly fax fees	Utilities:Telephone/Fax	\$150.31
Total for Peerless Network, Inc.				\$454.74
Quill LLC				
11/15/2024	Bill	Invoice # 41236802 & 41183374 copy paper and rewards membership	Supplies:Office	\$445.91
Total for Quill LLC				\$445.91
Republic Services				
11/01/2024	Bill	Waste overages picked up 9/26/2024	Maintenance Services:Grounds	\$96.75
Total for Republic Services				\$96.75
Security Alarm				
11/26/2024	Bill	Invoice # 216996 CM remove video support 12/1/2024 - 11/30/2025	Maintenance Services:Building	\$600.00
Total for Security Alarm				\$600.00
Six Mile Regional Library District				
12/26/2024	Bill	Reimbursement for duplicate payment on item #0003503253043 Rooted	Other Expenditures:Payments to Other Libraries	\$15.00
Total for Six Mile Regional Library District				\$15.00
Terry Pierson				
11/26/2024	Bill	Reimbursement for parking at conference	Professional Development:Travel Expenses	\$60.00
Total for Terry Pierson				\$60.00
The New Yorker				
12/26/2024	Bill	Magazine renewal - 1 year	Materials:Adult Print Materials	\$169.99
Total for The New Yorker				\$169.99
Times Tribune				
11/01/2024	Bill	Invoice # 1045128 & 1045127 Ordinances 25-01 & 25-02	Professional Services:Publishing	\$228.80
Total for Times Tribune				\$228.80
Today's Business Solutions				
12/26/2024	Bill	Annual Maintenance - MyPC, PaperCut, and ePRINTit for patron computers	Other Expenditures:Grant Expenses:FY2023 Per Capita Grant	\$1,694.60
Total for Today's Business Solutions				\$1,694.60
Tri-Township Public Library District				
11/15/2024	Bill	Item # 0004001277427 'I'll Hold Your Hand	Other Expenditures:Payments to Other Libraries	\$13.99
Total for Tri-Township Public Library District				\$13.99
United States Postal Service				
11/04/2024	Check		Supplies:Postage	\$19.75
11/13/2024	Check		Supplies:Postage	\$482.53
11/18/2024	Check		Supplies:Postage	\$16.04
12/04/2024	Expense		Supplies:Postage	\$53.51

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	ACCOUNT FULL NAME	AMOUNT
12/16/2024	Expense		Supplies:Postage	\$58.39
12/18/2024	Expense		Supplies:Postage	\$102.20
Total for United States Postal Service				\$732.42
USA Today				
12/12/2024	Bill	Periodical - 1 year	Materials:Adult Print Materials	\$395.66
Total for USA Today				\$395.66
Village Locksmith				
11/21/2024	Check		Maintenance Services:Building	\$27.99
11/25/2024	Check		Maintenance Services:Building	\$10.00
Total for Village Locksmith				\$37.99
Who Does Your Concrete, LLC				
11/01/2024	Bill	Curved walkways at CM - 50% down payment	Maintenance Services:Building	\$3,300.00
11/15/2024	Bill	Curved walkways at CM - 50% final payment	Maintenance Services:Building	\$3,300.00
Total for Who Does Your Concrete, LLC				\$6,600.00

11/08/2024	Journal Entry	ER Medicare	Personnel:Benefits:FICA Company	\$406.48
11/08/2024	Journal Entry	ER OASDI	Personnel:Benefits:FICA Company	\$1,738.08
11/08/2024	Journal Entry	Dental	Personnel:Benefits:Health/Dental Insurance	-\$14.89
11/08/2024	Journal Entry	ER SUTA Illinois	Personnel:Benefits:IL Unemployment Company	\$134.65
11/08/2024	Journal Entry	COVID Leave Full Time	Personnel:Salaries:Full Time	\$543.25
11/08/2024	Journal Entry	Paid Leave	Personnel:Salaries:Full Time	\$757.50
11/08/2024	Journal Entry	Regular	Personnel:Salaries:Full Time	\$12,716.58
11/08/2024	Journal Entry	Salary	Personnel:Salaries:Full Time	\$5,299.81
11/08/2024	Journal Entry	Sick	Personnel:Salaries:Full Time	\$917.38
11/08/2024	Journal Entry	Vacation	Personnel:Salaries:Full Time	\$1,360.18
11/08/2024	Journal Entry	Paid Leave	Personnel:Salaries:Part time	\$108.00
11/08/2024	Journal Entry	Regular	Personnel:Salaries:Part time	\$6,152.59
11/08/2024	Journal Entry	Sick	Personnel:Salaries:Part time	\$219.50
11/08/2024	Journal Entry	Vacation	Personnel:Salaries:Part time	\$60.00
11/08/2024	Journal Entry	Invoice	Professional Services:Payroll Service	\$111.16
11/08/2024	Journal Entry	L. Friz planning time	Other Expenditures:Grant Expenses:FY2025 PNG Grant	\$14.44
11/22/2024	Journal Entry	ER Medicare	Personnel:Benefits:FICA Company	\$397.33
11/22/2024	Journal Entry	ER OASDI	Personnel:Benefits:FICA Company	\$1,698.96
11/22/2024	Journal Entry	Dental	Personnel:Benefits:Health/Dental Insurance	-\$14.89
11/22/2024	Journal Entry	ER SUTA Illinois	Personnel:Benefits:IL Unemployment Company	\$129.51

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	ACCOUNT FULL NAME	AMOUNT
11/22/2024	Journal Entry	Holiday	Personnel:Salaries:Full Time	\$2,160.78
11/22/2024	Journal Entry	Paid Leave	Personnel:Salaries:Full Time	\$226.92
11/22/2024	Journal Entry	Regular	Personnel:Salaries:Full Time	\$11,933.91
11/22/2024	Journal Entry	Salary	Personnel:Salaries:Full Time	\$3,927.70
11/22/2024	Journal Entry	Sick	Personnel:Salaries:Full Time	\$728.29
11/22/2024	Journal Entry	Vacation	Personnel:Salaries:Full Time	\$1,851.98
11/22/2024	Journal Entry	COVID Leave Part Time	Personnel:Salaries:Part time	\$238.00
11/22/2024	Journal Entry	Regular	Personnel:Salaries:Part time	\$6,006.77
11/22/2024	Journal Entry	Sick	Personnel:Salaries:Part time	\$174.91
11/22/2024	Journal Entry	Vacation	Personnel:Salaries:Part time	\$270.00
11/22/2024	Journal Entry	Invoice	Professional Services:Payroll Service	\$210.76
11/18/2024	Check		Maintenance Services:Building	\$5.00
12/06/2024	Journal Entry	ER Medicare	Personnel:Benefits:FICA Company	\$514.19
12/06/2024	Journal Entry	ER OASDI	Personnel:Benefits:FICA Company	\$2,198.71
12/06/2024	Journal Entry	Dental	Personnel:Benefits:Health/Dental Insurance	-\$14.89
12/06/2024	Journal Entry	ER SUTA Illinois	Personnel:Benefits:IL Unemployment Company	\$165.46
12/06/2024	Journal Entry	Bonus Regular	Personnel:Salaries:Full Time	\$5,058.50
12/06/2024	Journal Entry	Holiday	Personnel:Salaries:Full Time	\$4,321.57
12/06/2024	Journal Entry	Regular	Personnel:Salaries:Full Time	\$11,276.95
12/06/2024	Journal Entry	Salary	Personnel:Salaries:Full Time	\$3,227.60
12/06/2024	Journal Entry	Sick	Personnel:Salaries:Full Time	\$443.44
12/06/2024	Journal Entry	Vacation	Personnel:Salaries:Full Time	\$2,230.12
12/06/2024	Journal Entry	Bonus Regular	Personnel:Salaries:Part time	\$2,880.00
12/06/2024	Journal Entry	Paid Leave	Personnel:Salaries:Part time	\$113.41
12/06/2024	Journal Entry	Regular	Personnel:Salaries:Part time	\$5,465.02
12/06/2024	Journal Entry	Sick	Personnel:Salaries:Part time	\$33.08
12/06/2024	Journal Entry	Vacation	Personnel:Salaries:Part time	\$529.28
12/06/2024	Journal Entry	Invoice	Professional Services:Payroll Service	\$114.03
12/20/2024	Journal Entry	ER Medicare	Personnel:Benefits:FICA Company	\$386.86
12/20/2024	Journal Entry	ER OASDI	Personnel:Benefits:FICA Company	\$1,654.09
12/20/2024	Journal Entry	Dental	Personnel:Benefits:Health/Dental Insurance	-\$14.89
12/20/2024	Journal Entry	ER SUTA Illinois	Personnel:Benefits:IL Unemployment Company	\$94.91
12/20/2024	Journal Entry	Paid Leave	Personnel:Salaries:Full Time	\$379.25
12/20/2024	Journal Entry	Regular	Personnel:Salaries:Full Time	\$13,968.67
12/20/2024	Journal Entry	Salary	Personnel:Salaries:Full Time	\$3,784.52
12/20/2024	Journal Entry	Sick	Personnel:Salaries:Full Time	\$271.63

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	ACCOUNT FULL NAME	AMOUNT
12/20/2024	Journal Entry	Vacation	Personnel:Salaries:Full Time	\$2,507.60
12/20/2024	Journal Entry	Regular	Personnel:Salaries:Part time	\$5,766.68
12/20/2024	Journal Entry	Sick	Personnel:Salaries:Part time	\$64.58
12/20/2024	Journal Entry	Invoice	Professional Services:Payroll Service	\$210.76
12/20/2024	Journal Entry	L. Friz planning time	Other Expenditures:Grant Expenses:FY2025 PNG Grant	\$9.63
12/20/2024	Journal Entry	K. Reichert planning time	Other Expenditures:Grant Expenses:FY2025 PNG Grant	\$42.50
Total for --				\$128,153.90

Mississippi Valley Library District

Profit and Loss

November - December, 2024

	TOTAL
Income	
Charges for Services	
Fax	765.44
Printing/Copying	2,165.11
Total Charges for Services	2,930.55
Fines & Forfeitures	
Fines	13.30
Lost or Damaged Books/Inhouse	393.82
Total Fines & Forfeitures	407.12
Intergovernment Revenue	
Grants	
FY2025 PNG Grant	1,485.80
Total Grants	1,485.80
Replacement Tax	7,899.51
Total Intergovernment Revenue	9,385.31
Other Revenues	
COBRA Reimbursements	669.33
Donations - Des & Undes	3,853.27
Interest Income	12,932.53
Miscellaneous	103.18
Property License Agreements	15,000.00
Reimbursements Other libraries	661.42
Rental Income	
Blum House Rental	1,021.00
Collinsville Rooms	625.00
Total Rental Income	1,646.00
Sale of Items	847.42
Total Other Revenues	35,713.15
Taxes	
Audit	1,391.64
Building Maintenance	21,571.13
FICA/Medicare	10,321.63
IMRF	10,437.59
Liability Insurance	14,728.58
Property Tax	157,144.16
Total Taxes	215,594.73
Total Income	\$264,030.86
GROSS PROFIT	\$264,030.86
Expenses	
Maintenance Services	
Building	66,142.81

	TOTAL
Equipment	2,054.41
Grounds	1,196.75
Total Maintenance Services	69,393.97
Materials	
Adult Audio Visual Items	2,659.87
Adult Print Materials	4,213.87
Juvenile Audio Visual Items	793.04
Juvenile Print Items	674.28
Virtual Items	482.00
Total Materials	8,823.06
Other Expenditures	
Grant Expenses	
FY2023 Per Capita Grant	1,694.60
FY2024 Per Capita Grant	3,258.91
FY2025 PNG Grant	5,322.50
Other Grants	230.00
Total Grant Expenses	10,506.01
Liability & Building Insurance	26,505.84
Miscellaneous	742.80
Payments to Other Libraries	142.92
Programming	2,392.02
Vehicles	405.49
Total Other Expenditures	40,695.08
Personnel	
Benefits	
FICA Company	8,994.70
Health/Dental Insurance	14,597.94
IL Unemployment Company	524.53
IMRF	12,055.72
Total Benefits	36,172.89
Salaries	
Full Time	89,894.13
Part time	28,081.82
Total Salaries	117,975.95
Total Personnel	154,148.84
Professional Development	
Training/Tuition	511.00
Travel Expenses	60.00
Total Professional Development	571.00
Professional Services	
Information Technology	8,448.50
Internet Services	1,544.00
Legal Service	640.00
Other Professional Services	83.97
Payroll Service	646.71
Publishing	228.80
Total Professional Services	11,591.98

	TOTAL
Supplies	
Equipment	586.27
Office	2,476.00
Postage	787.67
Total Supplies	3,849.94
Utilities	
Electricity	6,716.93
Natural Gas	755.95
Telephone/Fax	674.72
Water/Sewer	535.03
Total Utilities	8,682.63
Total Expenses	\$297,756.50
NET OPERATING INCOME	\$ -33,725.64
NET INCOME	\$ -33,725.64

Mississippi Valley Library District

Balance Sheet

As of December 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Checking	134,454.24
IL Funds - Audit	17,131.25
IL Funds - Building	15,348.58
IL Funds - FICA	73,247.69
IL Funds - General	1,009,671.36
IL Funds - Gift	12,687.65
IL Funds - IMRF	93,987.59
IL Funds - Insurance	138,331.14
IL Funds - Reserve	39,633.33
IL Funds - Working Cash	230,918.65
Suspense	0.00
Total Bank Accounts	\$1,765,411.48
Other Current Assets	
Petty Cash	100.00
Prepaid Insurance	17,255.45
Total Other Current Assets	\$17,355.45
Total Current Assets	\$1,782,766.93
Other Assets	
Miscellaneous Accounts Rec.	0.00
Taxes Receivable	864,041.62
Total Other Assets	\$864,041.62
TOTAL ASSETS	\$2,646,808.55

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

Accounts Payable

6,676.31

Total Accounts Payable**\$6,676.31**

Other Current Liabilities

Accrued Sick Pay

5,253.76

Accrued Vacation

18,665.72

Accrued Wages

17,753.78

Deferred Revenue

975,284.70

Manual A/P

23,347.24

Payroll Liabilities

1,104.05

Direct Deposit

259.15

Fed Withhold

-208.00

Garnishment

176.18

IL Withhold

-807.73

IMRF - Payable

195,498.75

Liberty National

9,509.72

MC - Emp

7.68

MC - Lib

7.68

Miscellaneous

-127.44

Net Pay Offset

1,054.41

SS - Emp

32.81

SS - Lib

32.81

SUTA

4,102.99

Total Payroll Liabilities**210,643.06****Total Other Current Liabilities****\$1,250,948.26****Total Current Liabilities****\$1,257,624.57****Total Liabilities****\$1,257,624.57**

Equity

Opening Bal Equity

14,039.26

Retained Earnings

859,304.61

Net Income

515,840.11

Total Equity**\$1,389,183.98****TOTAL LIABILITIES AND EQUITY****\$2,646,808.55**

Mississippi Valley Library District

IL Funds - Gift Ending Balance: \$12,687.65

Date	Ref No. Type	Payee Account	Memo	Class Location	Payment Deposit	Balance
12/31/2024	INTEREST Deposit	Other Revenues:Interest Income	Interest Earned		\$44.96	\$12,687.65
12/26/2024			12/7 FoL capital needs donation f/ book sale; 12/8- 12/21 deposit 3 capital needs donations		\$1,097.00	\$12,642.69
12/10/2024	Transfer Checking		11 capital needs donations 11/27-12/3/2024		\$1,295.00	\$11,545.69
12/06/2024	Transfer Expense	Illinois Funds Other Revenues:Interest Income	IL Funds' interest calc. error reversal	Gift	\$2.66	\$10,250.69
11/30/2024	INTEREST Deposit	Other Revenues:Interest Income	Interest Earned		\$42.90	\$10,253.35
10/31/2024	INTEREST Deposit	Other Revenues:Interest Income	Interest Earned		\$42.10	\$10,210.45
10/29/2024			Tienda El Maguey donation		\$150.00	\$10,168.35
10/07/2024	Transfer Checking		9/11/2024 Cathy Boulanger for FC garden club		\$20.00	\$10,018.35
10/04/2024	Transfer Checking		from FoL for capital needs		\$77.00	\$9,998.35
09/30/2024	INTEREST Deposit	Other Revenues:Interest Income	Interest Earned		\$39.55	\$9,921.35
09/09/2024			FoL donation for StoryWalk posts		\$2,000.00	\$9,881.80

Date	Ref No.	Payee	Memo	Class	Payment	Deposit	Balance
	Type	Account		Location			
08/31/2024	INTEREST	Checking	Interest Earned		\$35.74	\$7,881.80	
08/12/2024	Transfer	Other Revenues:Interest Income	from Sherri Blair, for genealogy		\$20.00	\$7,846.06	
07/31/2024	INTEREST	Checking	Interest Earned		\$36.36	\$7,826.06	
07/22/2024	Deposit	Other Revenues:Interest Income	E. Janel Dyer - for book		\$40.00	\$7,789.70	
07/15/2024	Transfer	Checking	FoL donation for capital needs		\$105.12	\$7,749.70	
07/05/2024	Transfer	Checking	over-transfer for Marion Nichols event		\$18.17	\$7,644.58	
07/05/2024	Transfer	Checking	7/5/2024 bills - FC HVAC donations (12 total)		\$1,062.72	\$7,626.41	
07/03/2024	Transfer	Checking	FY2024 Gift Fund interest		\$245.61	\$8,689.13	
07/02/2024	Transfer	IL Funds - General	6/29/24 donation F. Gatewood		\$5.00	\$8,934.74	
07/01/2024	Transfer	Checking	6/21/24 T. Zeisler online donation		\$10.00	\$8,929.74	
		Transfer					
		Checking					

Mississippi Valley Library District
Budget vs. Actuals: FY2025 Budget - FY25 P&L
 July - December, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
Charges for Services				
Fax	2,012.33	3,450.00	-1,437.67	58.33 %
Non-resident Fees		82.00	-82.00	
Printing/Copying	5,718.87	10,500.00	-4,781.13	54.47 %
Total Charges for Services	7,731.20	14,032.00	-6,300.80	55.10 %
Fines & Forfeitures				
Fines	98.31	500.00	-401.69	19.66 %
Lost or Damaged Books/Inhouse	1,315.00	2,300.00	-985.00	57.17 %
Total Fines & Forfeitures	1,413.31	2,800.00	-1,386.69	50.48 %
Intergovernment Revenue				
E-Rate	4,936.26	15,000.00	-10,063.74	32.91 %
Grants				
FY2024 Per Capita Grant	49,125.29	49,125.29	0.00	100.00 %
FY2024 PNG Grant	2,598.89	2,598.85	0.04	100.00 %
FY2025 PNG Grant	1,485.80	11,709.00	-10,223.20	12.69 %
Other Grants	500.00	5,000.00	-4,500.00	10.00 %
Total Grants	53,709.98	68,433.14	-14,723.16	78.49 %
Replacement Tax	31,820.75	45,000.00	-13,179.25	70.71 %
TIF Funds		0.00	0.00	
Total Intergovernment Revenue	90,466.99	128,433.14	-37,966.15	70.44 %
Other Revenues				
COBRA Reimbursements	6,084.09	6,750.00	-665.91	90.13 %
Donations - Des & Undes	6,752.45	20,000.00	-13,247.55	33.76 %
Interest Income	38,087.45	82,000.00	-43,912.55	46.45 %
Miscellaneous	452.73	1,600.00	-1,147.27	28.30 %
Property License Agreements	15,000.00	15,001.00	-1.00	99.99 %
Reimbursements Other libraries	1,291.09	1,200.00	91.09	107.59 %
Rental Income				
Blum House Rental	5,898.75	16,000.00	-10,101.25	36.87 %
Collinsville Rooms	1,625.00	2,300.00	-675.00	70.65 %
FC Pavilion		100.00	-100.00	
FC Rooms		100.00	-100.00	
Total Rental Income	7,523.75	18,500.00	-10,976.25	40.67 %
Sale of Items	2,330.12	5,000.00	-2,669.88	46.60 %
Sale of Short Street Lot		12,000.00	-12,000.00	
Sale of Vehicle	4,409.33	4,300.00	109.33	102.54 %
Total Other Revenues	81,931.01	166,351.00	-84,419.99	49.25 %
Taxes				
Audit	7,227.05	7,665.56	-438.51	94.28 %
Building Maintenance	112,020.51	117,931.73	-5,911.22	94.99 %
FICA/Medicare	53,600.91	56,607.23	-3,006.32	94.69 %
IMRF	54,203.22	57,196.89	-2,993.67	94.77 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Liability Insurance	76,486.61	80,783.23	-4,296.62	94.68 %
Property Tax	816,062.12	862,080.92	-46,018.80	94.66 %
Total Taxes	1,119,600.42	1,182,265.56	-62,665.14	94.70 %
Total Income	\$1,301,142.93	\$1,493,881.70	\$ -192,738.77	87.10 %
GROSS PROFIT	\$1,301,142.93	\$1,493,881.70	\$ -192,738.77	87.10 %
Expenses				
Maintenance Services				
Building	113,267.03	130,000.00	-16,732.97	87.13 %
Equipment	5,866.75	10,000.00	-4,133.25	58.67 %
Grounds	8,763.64	13,000.00	-4,236.36	67.41 %
Total Maintenance Services	127,897.42	153,000.00	-25,102.58	83.59 %
Materials				
Adult Audio Visual Items	6,177.64	11,000.00	-4,822.36	56.16 %
Adult Print Materials	13,158.92	27,000.00	-13,841.08	48.74 %
Juvenile Audio Visual Items	1,129.56	2,000.00	-870.44	56.48 %
Juvenile Print Items	2,062.86	4,500.00	-2,437.14	45.84 %
Online Databases	2,938.00	10,000.00	-7,062.00	29.38 %
Other Materials	23.99	1,250.00	-1,226.01	1.92 %
Virtual Items	7,073.97	8,500.00	-1,426.03	83.22 %
Total Materials	32,564.94	64,250.00	-31,685.06	50.68 %
Other Expenditures				
Donation Expenditures - Des.	1,267.72	15,000.00	-13,732.28	8.45 %
Grant Expenses				
FY2023 Per Capita Grant	3,636.78		3,636.78	
FY2024 Per Capita Grant	27,894.84	49,125.29	-21,230.45	56.78 %
FY2025 PNG Grant	6,752.75	11,709.00	-4,956.25	57.67 %
Other Grants	500.00	5,000.00	-4,500.00	10.00 %
Total Grant Expenses	38,784.37	65,834.29	-27,049.92	58.91 %
Liability & Building Insurance	26,779.84	26,000.00	779.84	103.00 %
Miscellaneous	1,665.33	5,500.00	-3,834.67	30.28 %
Payments to Other Libraries	341.81	1,350.00	-1,008.19	25.32 %
Programming	4,252.01	6,000.00	-1,747.99	70.87 %
Vehicles	1,437.84	3,000.00	-1,562.16	47.93 %
Total Other Expenditures	74,528.92	122,684.29	-48,155.37	60.75 %
Personnel				
Benefits				
FICA Company	27,134.57	59,000.00	-31,865.43	45.99 %
Health/Dental Insurance	47,561.57	92,000.00	-44,438.43	51.70 %
IL Unemployment Company	1,777.47	12,000.00	-10,222.53	14.81 %
IMRF	38,881.05	80,000.00	-41,118.95	48.60 %
Total Benefits	115,354.66	243,000.00	-127,645.34	47.47 %
Salaries				
Full Time	276,375.01	550,000.00	-273,624.99	50.25 %
Part time	79,768.94	195,000.00	-115,231.06	40.91 %
Total Salaries	356,143.95	745,000.00	-388,856.05	47.80 %
Total Personnel	471,498.61	988,000.00	-516,501.39	47.72 %
Professional Development				
Dues	271.67	500.00	-228.33	54.33 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Training/Tuition	511.00	1,000.00	-489.00	51.10 %
Travel Expenses	60.00	1,500.00	-1,440.00	4.00 %
Total Professional Development	842.67	3,000.00	-2,157.33	28.09 %
Professional Services				
Audit		8,500.00	-8,500.00	
Information Technology	24,620.66	55,000.00	-30,379.34	44.76 %
Internet Services	4,632.00	10,000.00	-5,368.00	46.32 %
Legal Service	640.00	3,000.00	-2,360.00	21.33 %
Other Professional Services	890.72	7,000.00	-6,109.28	12.72 %
Payroll Service	2,391.02	4,000.00	-1,608.98	59.78 %
Publishing	1,561.15	2,200.00	-638.85	70.96 %
Total Professional Services	34,735.55	89,700.00	-54,964.45	38.72 %
Supplies				
Equipment	2,271.90	10,000.00	-7,728.10	22.72 %
Office	5,394.67	12,000.00	-6,605.33	44.96 %
Postage	1,871.22	3,900.00	-2,028.78	47.98 %
Total Supplies	9,537.79	25,900.00	-16,362.21	36.83 %
Utilities				
Electricity	28,027.72	52,000.00	-23,972.28	53.90 %
Natural Gas	1,486.55	7,500.00	-6,013.45	19.82 %
Telephone/Fax	1,902.30	4,000.00	-2,097.70	47.56 %
Water/Sewer	2,280.35	2,700.00	-419.65	84.46 %
Total Utilities	33,696.92	66,200.00	-32,503.08	50.90 %
Total Expenses	\$785,302.82	\$1,512,734.29	\$ -727,431.47	51.91 %
NET OPERATING INCOME	\$515,840.11	\$ -18,852.59	\$534,692.70	-2,736.18 %
NET INCOME	\$515,840.11	\$ -18,852.59	\$534,692.70	-2,736.18 %

Mississippi Valley Library District

Profit and Loss Comparison

July - December, 2024

	TOTAL			
	JUL - DEC, 2024	JUL - DEC, 2023 (PP)	CHANGE	% CHANGE
Income				
Charges for Services				
Fax	2,012.33	1,728.65	283.68	16.41 %
Printing/Copying	5,718.87	4,898.00	820.87	16.76 %
Total Charges for Services	7,731.20	6,626.65	1,104.55	16.67 %
Fines & Forfeitures				
Fines	98.31	338.94	-240.63	-70.99 %
Lost or Damaged Books/Inhouse	1,315.00	1,249.46	65.54	5.25 %
Total Fines & Forfeitures	1,413.31	1,588.40	-175.09	-11.02 %
Intergovernment Revenue				
E-Rate	4,936.26	4,176.00	760.26	18.21 %
Grants				
FY2023 Per Capita Grant		48,794.48	-48,794.48	-100.00 %
FY2023 PNG Grant		2,572.05	-2,572.05	-100.00 %
FY2024 Per Capita Grant	49,125.29		49,125.29	
FY2024 PNG Grant	2,598.89		2,598.89	
FY2025 PNG Grant	1,485.80		1,485.80	
Other Grants	500.00		500.00	
Total Grants	53,709.98	51,366.53	2,343.45	4.56 %
Replacement Tax	31,820.75	31,918.00	-97.25	-0.30 %
Total Intergovernment Revenue	90,466.99	87,460.53	3,006.46	3.44 %
Other Revenues				
COBRA Reimbursements	6,084.09	8,359.20	-2,275.11	-27.22 %
Donations - Des & Undes	6,752.45	7,227.35	-474.90	-6.57 %
Interest Income	38,087.45	5,523.05	32,564.40	589.61 %
Miscellaneous	452.73	498.47	-45.74	-9.18 %
Property License Agreements	15,000.00	15,000.00	0.00	0.00 %
Reimbursements Other libraries	1,291.09	728.38	562.71	77.26 %
Rental Income				
Blum House Rental	5,898.75	7,741.25	-1,842.50	-23.80 %
Collinsville Rooms	1,625.00	1,000.00	625.00	62.50 %
FC Pavilion		550.00	-550.00	-100.00 %
FC Rooms		50.00	-50.00	-100.00 %
Total Rental Income	7,523.75	9,341.25	-1,817.50	-19.46 %
Sale of Items	2,330.12	2,422.88	-92.76	-3.83 %
Sale of Vehicle	4,409.33		4,409.33	
Total Other Revenues	81,931.01	49,100.58	32,830.43	66.86 %
Taxes				
Audit	7,227.05	7,632.43	-405.38	-5.31 %

	TOTAL			
	JUL - DEC, 2024	JUL - DEC, 2023 (PP)	CHANGE	% CHANGE
Building Maintenance	112,020.51	103,579.91	8,440.60	8.15 %
FICA/Medicare	53,600.91	49,064.16	4,536.75	9.25 %
IMRF	54,203.22	35,980.16	18,223.06	50.65 %
Liability Insurance	76,486.61	53,424.82	23,061.79	43.17 %
Property Tax	816,062.12	774,665.45	41,396.67	5.34 %
Total Taxes	1,119,600.42	1,024,346.93	95,253.49	9.30 %
Total Income	\$1,301,142.93	\$1,169,123.09	\$132,019.84	11.29 %
GROSS PROFIT	\$1,301,142.93	\$1,169,123.09	\$132,019.84	11.29 %
Expenses				
Maintenance Services				
Building	113,267.03	69,724.43	43,542.60	62.45 %
Equipment	5,866.75	4,436.65	1,430.10	32.23 %
Grounds	8,763.64	7,640.16	1,123.48	14.70 %
Total Maintenance Services	127,897.42	81,801.24	46,096.18	56.35 %
Materials				
Adult Audio Visual Items	6,177.64	4,508.97	1,668.67	37.01 %
Adult Print Materials	13,158.92	12,458.41	700.51	5.62 %
Juvenile Audio Visual Items	1,129.56	911.24	218.32	23.96 %
Juvenile Print Items	2,062.86	1,803.68	259.18	14.37 %
Online Databases	2,938.00	3,284.00	-346.00	-10.54 %
Other Materials	23.99	104.86	-80.87	-77.12 %
Virtual Items	7,073.97	1,796.74	5,277.23	293.71 %
Total Materials	32,564.94	24,867.90	7,697.04	30.95 %
Other Expenditures				
Donation Expenditures - Des.	1,267.72	6,889.91	-5,622.19	-81.60 %
Grant Expenses				
FY2023 Per Capita Grant	3,636.78	28,393.94	-24,757.16	-87.19 %
FY2024 Per Capita Grant	27,894.84		27,894.84	
FY2024 PNG Grant		2,904.48	-2,904.48	-100.00 %
FY2025 PNG Grant	6,752.75		6,752.75	
Other Grants	500.00	1,005.70	-505.70	-50.28 %
Total Grant Expenses	38,784.37	32,304.12	6,480.25	20.06 %
Liability & Building Insurance	26,779.84	705.00	26,074.84	3,698.56 %
Miscellaneous	1,665.33	2,373.45	-708.12	-29.84 %
Payments to Other Libraries	341.81	762.19	-420.38	-55.15 %
Programming	4,252.01	1,902.66	2,349.35	123.48 %
Vehicles	1,437.84	3,365.09	-1,927.25	-57.27 %
Total Other Expenditures	74,528.92	48,302.42	26,226.50	54.30 %
Personnel				
Benefits				
FICA Company	27,134.57	24,903.31	2,231.26	8.96 %
Health/Dental Insurance	47,561.57	38,549.09	9,012.48	23.38 %
IL Unemployment Company	1,777.47	1,696.87	80.60	4.75 %
IMRF	38,881.05	46,246.16	-7,365.11	-15.93 %
Total Benefits	115,354.66	111,395.43	3,959.23	3.55 %

	TOTAL			
	JUL - DEC, 2024	JUL - DEC, 2023 (PP)	CHANGE	% CHANGE
Salaries				
Full Time	276,375.01	247,779.27	28,595.74	11.54 %
Part time	79,768.94	78,853.48	915.46	1.16 %
Total Salaries	356,143.95	326,632.75	29,511.20	9.03 %
Total Personnel	471,498.61	438,028.18	33,470.43	7.64 %
Professional Development				
Dues	271.67	170.00	101.67	59.81 %
Training/Tuition	511.00		511.00	
Travel Expenses	60.00		60.00	
Total Professional Development	842.67	170.00	672.67	395.69 %
Professional Services				
Information Technology	24,620.66	23,156.16	1,464.50	6.32 %
Internet Services	4,632.00	5,275.30	-643.30	-12.19 %
Legal Service	640.00	940.00	-300.00	-31.91 %
Other Professional Services	890.72	844.68	46.04	5.45 %
Payroll Service	2,391.02	1,815.00	576.02	31.74 %
Publishing	1,561.15	1,035.60	525.55	50.75 %
Total Professional Services	34,735.55	33,066.74	1,668.81	5.05 %
Supplies				
Equipment	2,271.90	1,333.98	937.92	70.31 %
Office	5,394.67	5,282.68	111.99	2.12 %
Postage	1,871.22	1,941.94	-70.72	-3.64 %
Total Supplies	9,537.79	8,558.60	979.19	11.44 %
Utilities				
Electricity	28,027.72	27,308.26	719.46	2.63 %
Natural Gas	1,486.55	1,482.54	4.01	0.27 %
Telephone/Fax	1,902.30	1,544.60	357.70	23.16 %
Water/Sewer	2,280.35	1,367.81	912.54	66.72 %
Total Utilities	33,696.92	31,703.21	1,993.71	6.29 %
Total Expenses	\$785,302.82	\$666,498.29	\$118,804.53	17.83 %
NET OPERATING INCOME	\$515,840.11	\$502,624.80	\$13,215.31	2.63 %
NET INCOME	\$515,840.11	\$502,624.80	\$13,215.31	2.63 %



MISSISSIPPI VALLEY
LIBRARY DISTRICT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
JUNE 30, 2024

233 East Center Drive, P.O. Box 416
Alton, Illinois 62002
(618) 465-7717 Fax (618) 465-7710

80 Edwardsville Professional Park
Edwardsville, Illinois 62025
(618) 656-2146 Fax (618) 656-2147



MISSISSIPPI VALLEY LIBRARY DISTRICT

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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, 2024, 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, 2024, 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. Schlosser & Goyette LLC
Certified Public Accountants
Alton, Illinois
October 30, 2024

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, 2024. 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 \$2,245,313 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>Governmental Activities</u>	
	<u>June 30, 2024</u>	<u>June 30, 2023</u>
ASSETS		
Current and other assets	\$ 2,492,151	\$ 2,252,178
Capital assets, net	1,172,431	1,246,340
Total assets	<u>3,664,582</u>	<u>3,498,518</u>
DEFERRED OUTFLOWS	<u>308,001</u>	<u>225,814</u>
LIABILITIES		
Current liabilities	74,634	63,601
Net pension liability	332,688	253,998
Total liabilities	<u>407,322</u>	<u>317,599</u>
DEFERRED INFLOWS	<u>1,319,948</u>	<u>1,191,406</u>
NET POSITION		
Net investment in capital assets	1,172,431	1,246,340
Reserved	243,306	272,419
Unrestricted	829,576	696,568
Total net position	<u>\$ 2,245,313</u>	<u>\$ 2,215,327</u>

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

Total net position increased by \$29,986 resulting in a balance of \$2,245,313 as of June 30, 2024. Current and other assets, which include cash, accounts receivable, and prepaid expenses, increased \$239,973. Non-current assets decreased \$73,909 due to current year additions of \$47,457 being less than depreciation of \$121,366.

Liabilities, which are largely comprised of the net pension liability and accrued absences, increased \$89,723.

ANALYSIS OF NET POSITION

<u>Analysis of Net Position</u>	<u>2024</u>		<u>2023</u>	
	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>
Net investment in capital assets	52.2%	\$ 1,172,431	56.3%	\$ 1,246,340
Reserved	10.8%	243,306	12.3%	272,419
Unrestricted	36.9%	829,576	31.4%	696,568
Total net position	100.0%	\$ 2,245,313	100.0%	\$ 2,215,327

Total net position balances increased by \$29,986 in fiscal year 2024 to a total ending balance of \$2,245,313. 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>2024</u>	<u>2023</u>
Property tax	\$ 1,151,912	\$ 1,092,006
Charges for services	33,183	28,294
Operating grants	72,326	87,271
Replacement tax	55,329	101,357
Fines and forfeitures	2,964	-
Gifts and donations	12,031	19,138
Investment income	30,743	8,181
Miscellaneous	22,887	24,393
	<u>\$ 1,381,375</u>	<u>\$ 1,360,640</u>

Total revenues increased \$20,735 in the year ended June 30, 2024. The overall revenue categories were fairly comparable between years with a decrease in replacement taxes offset by an increase in property taxes and investment income.

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

EXPENDITURES BY CATEGORY

<u>Expenditures by category</u>	<u>2024</u>		<u>2023</u>	
	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>
Personal services	59.4%	\$ 803,230	59.6%	\$ 799,691
Contractual services	17.5%	236,576	18.6%	249,930
Commodities	6.0%	81,599	6.3%	84,849
Miscellaneous/grant expenses	8.0%	108,618	7.0%	93,742
Depreciation	9.0%	121,366	8.4%	113,152
	<u>100.0%</u>	<u>\$ 1,351,389</u>	<u>100.0%</u>	<u>\$ 1,341,364</u>

Total expenses increased by \$10,025 in the year ended June 30, 2024 with the largest expenditures related to personal services.

As a result of the above revenues and expenses, the Library District's governmental activities reported an increase in net position of \$29,986 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 \$1,123,733, an increase of \$88,560 in comparison with the prior year. The total amount constitutes unrestricted as well as restricted fund balances, which are available for spending at the Library District's discretion or in accordance with tax levy restrictions or donor stipulations.

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, <u>2024</u>	June 30, <u>2023</u>
Land	\$ 43,006	\$ 43,006
Buildings and Improvements	1,046,232	1,113,106
Furniture, Fixtures and Equipment	83,193	90,228
Total Capital Assets	<u>\$ 1,172,431</u>	<u>\$ 1,246,340</u>

The Library District's investment in capital assets for its governmental activities as of June 30, 2024, amounts to \$1,172,431, 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 \$47,457 for equipment and building improvements in 2024. Depreciation expense on all of the Library District's capital assets was \$121,366 for the period ended June 30, 2024. 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 \$1,736,800 of which the Library District spent \$1,285,682 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, 2024

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 1,280,780	\$ -	\$ 1,280,780
Property Tax Receivable	1,196,745	-	1,196,745
Intergovernmental Receivable	2,599	-	2,599
Prepaid Expenses	12,027	-	12,027
Capital Assets (Net of accumulated depreciation):			
Land	-	43,006	43,006
Buildings and Improvements	-	1,046,232	1,046,232
Furniture, Fixtures and Equipment	-	83,193	83,193
Total Capital Assets, Net	-	<u>1,172,431</u>	<u>1,172,431</u>
Total Assets	<u>\$ 2,492,151</u>	<u>\$ 1,172,431</u>	<u>\$ 3,664,582</u>
<u>Deferred Outflows of Resources</u>			
Future Pension Expense	-	<u>308,001</u>	<u>308,001</u>
<u>Liabilities</u>			
Accounts Payable	\$ 35,024	\$ -	\$ 35,024
Accrued Wages and Compensated Absences	39,610	-	39,610
Net Pension Liability	-	<u>332,688</u>	<u>332,688</u>
Total Liabilities	<u>74,634</u>	<u>332,688</u>	<u>407,322</u>
<u>Deferred Inflows of Resources</u>			
Deferred Property Taxes	1,244,659	-	1,244,659
Unearned Grant Revenue	49,125	-	49,125
Future Pension Expense	-	<u>26,164</u>	<u>26,164</u>
	<u>\$ 1,293,784</u>	<u>\$ 26,164</u>	<u>\$ 1,319,948</u>
<u>Fund Balance/Net Position</u>			
Fund Balance/Net Position:			
Unrestricted	880,427	(50,851)	829,576
Restricted/Reserved	243,306	-	243,306
Total Fund Balance	<u>1,123,733</u>		
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 2,443,026</u>		
Net Investment in Capital Assets		<u>1,172,431</u>	<u>1,172,431</u>
Total Net Position		<u>\$ 1,121,580</u>	<u>\$ 2,245,313</u>
Amount reported for governmental fund balance is different because:			
Fund balance - governmental fund			\$ 1,123,733
Capital assets used in governmental activities are not financial resources and, therefore, are not reported on the balance sheet of the governmental funds.			1,172,431
Long-term net pension liability net of deferred pension expense, is not recorded on the balance sheet of the governmental funds			<u>(50,851)</u>
Change in net position of governmental activities			<u>\$ 2,245,313</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, 2024

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Revenues:			
Property Tax	\$ 1,151,912	\$ -	\$ 1,151,912
Intergovernmental:			
Corporate Property Replacement Tax	55,329	-	55,329
Operating Grants	72,326	-	72,326
Charges for Services	33,183	-	33,183
Fines and Forfeitures	2,964	-	2,964
Investment Earnings	30,743	-	30,743
Gifts and Donations	12,031	-	12,031
Miscellaneous	22,887	-	22,887
Total Revenues	<u>1,381,375</u>	<u>-</u>	<u>1,381,375</u>
Expenses/Expenditures:			
Culture and Recreation:			
Personal Services	818,565	(15,335)	803,230
Contractual Services	236,576	-	236,576
Commodities	81,599	-	81,599
Miscellaneous/Grant Expenditures	108,618	-	108,618
Depreciation	-	121,366	121,366
Capital Outlay	47,457	(47,457)	-
Total Expenditures/Expenses	<u>1,292,815</u>	<u>58,574</u>	<u>1,351,389</u>
Excess (Deficiency) of Revenues Over Expenditures/Change in Net Position	88,560	(58,574)	29,986
Beginning of the Year	<u>1,035,173</u>	<u>1,180,154</u>	<u>2,215,327</u>
End of the Year	<u>\$ 1,123,733</u>	<u>\$ 1,121,580</u>	<u>\$ 2,245,313</u>

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

Net change in fund balances - total governmental funds	\$ 88,560
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.	(73,909)
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>15,335</u>
Change in net position of governmental activities	<u>\$ 29,986</u>

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

MISSISSIPPI VALLEY LIBRARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2024

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 District 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 District 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 District 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 2023 became an enforceable lien in January 2024. Because this tax levy will be used to pay for expenses budgeted in 2025, this tax levy is shown both as a receivable and a deferred inflow as of June 30, 2024 in the statement of net position. The Board passed the 2023 tax levy on September 18, 2023.

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 District 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. The Library District reports restricted balances due to unspent tax levy balances of \$234,386 and restricted gift fund balances of \$8,920.

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 District has both restricted and unrestricted funds available, the Library District spends any restricted funds before using unrestricted sources. Likewise, the Library District 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, 2024 was \$22,514. 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 October 30, 2024 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, 2024, the carrying amount of the Library District's deposits was \$103,211 and the bank balance was \$102,986. The deposits were comprised of a checking accounts and a savings account.

The Library District also has invested \$1,177,569 with the Illinois Funds as of June 30, 2024. The Illinois Funds are pooled investments that are operated by the State of Illinois as a not-for-profit common law trust and are not registered with the SEC. The funds are monitored regularly through the State by internal and external audits. The goals of the funds are to provide liquidity and to maintain balances that are equal to the par value of the invested shares with no loss to market fluctuations. The fair value of the Library District's position in the pool is the same as the value of the pool shares. The funds have an AAAM rating with Standard & Poor's.

Deposits as reported above	\$ 103,211
The Illinois Funds	<u>1,177,569</u>
Total deposits and investments	<u>\$ 1,280,780</u>
As Reported in the Statement of Net Position:	
Cash and Cash Equivalents	<u>\$ 1,280,780</u>

Credit Risk. As of June 30, 2024, the Library District does not have any credit risk.

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the Library District's deposits may not be returned to it. The Library District requires that all deposits be fully covered by FDIC insurance or collateralized with investments

MISSISSIPPI VALLEY LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

held by the financial institution in the Library District's name. As of June 30, 2024, all Library District deposits were fully covered by FDIC insurance or collateralized.

Interest Rate Risk. As of June 30, 2024, the Library District did not have interest rate risk.

Concentration of Credit Risk. As of June 30, 2024, the Library District did not have a concentration of credit risk.

Foreign Currency Risk. As of June 30, 2024, the Library District did not have foreign currency risk.

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, 2024:

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 Library 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 on-line at www.imrf.org.

MISSISSIPPI VALLEY LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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 2023 was 7.91 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.

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

Retirees and Beneficiaries	7
Inactive, Non-Retired Members	7
Active Members	<u>13</u>
Total	<u>27</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 3.77%; and the resulting single discount rate is 7.25%.

MISSISSIPPI VALLEY LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Actuarial Valuation Date	12/31/23
Measurement Date of the Net Pension Liability	12/31/23
Fiscal Year End	06/30/24

Development of the Single Discount Rate as of December 31, 2023	
Long-Term Expected Rate of Investment Return	7.25%
Long-Term Municipal Bond Rate	3.77%
Last year ending December 31 in the 2024 to 2123 projection period for which projected benefit payments are fully funded	2123
Resulting Single Discount Rate based on the above development	7.25%
Single Discount Rate calculated using December 31, 2022 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 29, 2023.

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

Actuarial Cost Method	Entry Age Normal
Remaining Amortization Period	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	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 2023 valuation pursuant to an experience study of the period 2020-2022.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021.

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	\$ 49,866
Interest on the Total Pension Liability	100,859
Changes of benefit terms	-
Difference between expected and actual experience	167,583
Changes of assumptions	1,425
Benefit payments, including refunds of employee contributions	<u>55,956</u>
Net change in total pension liability	\$ 263,777
Total pension liability - beginning	<u>1,394,197</u>
Total pension liability - ending	<u>\$ 1,657,974</u>
Plan fiduciary net position	
Contributions - employer	\$ 43,749
Contributions - employee	28,831
Net investment income	116,800
Benefit payments, including refunds of employee contributions	<u>(55,956)</u>
Other	<u>51,663</u>
Net change in plan fiduciary net position	\$ 185,087
Plan fiduciary net position - beginning	<u>1,140,199</u>
Plan fiduciary net position - ending	<u>\$ 1,325,286</u>
Net pension liability/(asset)	<u>\$ 332,688</u>
Plan fiduciary net position as a percentage of the total pension liability	79.93%
Covered valuation payroll	\$ 553,096
Net pension liability as a percentage of covered valuation payroll	60.15%

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.

	Current Single Discount		
	1% Decrease <u>6.25%</u>	Rate Assumption <u>7.25%</u>	1% Increase <u>8.25%</u>
Total Pension Liability	\$ 1,929,460	\$ 1,657,974	\$ 1,451,888
Plan Fiduciary Net Position	<u>1,325,286</u>	<u>1,325,286</u>	<u>1,325,286</u>
Net Pension Liability/(Asset)	<u>\$ 604,174</u>	<u>\$ 332,688</u>	<u>\$ 126,602</u>

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.

MISSISSIPPI VALLEY LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ 215,042	\$ 11,296
Changes in assumptions	10,366	14,868
Contributions subsequent to measurement date	21,689	-
Net difference between projected and actual earnings on pension plan investments	<u>60,904</u>	<u>-</u>
Total	<u>\$ 308,001</u>	<u>\$ 26,164</u>

<u>Year Ending December 31,</u>	<u>Net Deferred Outflows of Resources</u>
2024	55,088
2025	63,971
2026	81,425
2027	32,441
2028	27,223
Thereafter	<u>-</u>
	<u>\$ 260,148</u>

NOTE 5: CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 43,006	\$ -	\$ -	\$ 43,006
Capital assets, being depreciated:				
Buildings and improvements	3,296,745	26,707	-	3,323,452
Furniture, fixtures and equipment	348,725	20,750	7,060	362,415
Vehicles	27,861	-	-	27,861
Total capital assets being depreciated	<u>3,673,331</u>	<u>47,457</u>	<u>7,060</u>	<u>3,713,728</u>
Less accumulated depreciation for:				
Buildings and improvements	2,183,639	93,581	-	2,277,220
Furniture, fixtures and equipment	264,794	26,515	7,060	284,249
Vehicles	21,564	1,270	-	22,834
Total accumulated depreciation	<u>2,469,997</u>	<u>121,366</u>	<u>7,060</u>	<u>2,584,303</u>
Total capital assets, being depreciated, net	<u>1,203,334</u>	<u>(73,909)</u>	<u>-</u>	<u>1,129,425</u>
Governmental activities capital assets, net	<u>\$ 1,246,340</u>	<u>\$ (73,909)</u>	<u>\$ -</u>	<u>\$ 1,172,431</u>

Property, plant, and equipment are depreciated using the straight-line method over the estimated useful lives. Depreciation expense for the period ended June 30, 2024 was \$121,366.

MISSISSIPPI VALLEY LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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		
		2023	2022	2021
General	\$ 0.1500	\$ 0.1355	\$ 0.1421	\$ 0.1500
Building	0.0200	0.0186	0.0190	0.0186
IMRF	None	0.0090	0.0066	0.0075
Audit	0.0050	0.0012	0.0014	0.0010
Liability Insurance	None	0.0127	0.0098	0.0188
Social Security	None	0.0089	0.0090	0.0090
		<u>\$ 0.1859</u>	<u>\$ 0.1879</u>	<u>\$ 0.2049</u>

<u>Year</u>	<u>Tax Rate</u>	<u>Assessed Valuation</u>	<u>Extension</u>	<u>Collections</u>	<u>Percent Collected</u>
2023	0.1859	\$ 669,531,311	\$ 1,244,659	\$ 47,914	3.85%
2022	0.1879	613,839,197	1,153,404	1,150,927	99.78%
2021	0.2049	534,458,718	1,095,106	1,092,005	99.72%

MISSISSIPPI VALLEY LIBRARY DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE (CASH BASIS)
FOR THE YEAR ENDED JUNE 30, 2024

	<u>Budgeted Amounts Original and Final</u>	<u>Actual (Budget Basis)</u>
Receipts:		
Property Tax	\$ 1,345,000	\$ 1,134,145
Intergovernmental:		
Corporate Property Replacement Tax	95,000	55,329
Grant Receipts	100,000	118,852
Charges for Services	60,000	33,183
Fines and Forfeitures		2,964
Investment Earnings	15,000	30,743
Gifts and Donations	49,800	12,031
Miscellaneous Receipts	<u>72,000</u>	<u>22,887</u>
Total Receipts	<u>1,736,800</u>	<u>1,410,134</u>
Disbursements:		
Culture and Recreation:		
Personal Services	921,000	819,263
Contractual Services	576,800	272,834
Commodities	124,000	82,127
Miscellaneous/Grant Expenditures	<u>115,000</u>	<u>111,458</u>
Total Disbursements	<u>1,736,800</u>	<u>1,285,682</u>
Excess of Receipts Over Disbursements	<u>\$ -</u>	<u>124,452</u>
Adjustments between modified cash budget basis and modified accrual reporting basis:		
Property tax revenue on modified accrual basis		17,767
Grant revenue on modified accrual basis		2,599
Accrued salaries on modified accrual basis		2,836
Accounts payable on modified accrual basis		(10,971)
Unearned grant revenue on modified accrual basis		(49,125)
Prepaid expense on modified accrual basis		<u>1,002</u>
As reported on the Statement of Governmental Revenues, Expenditures and Changes in Fund Balance		<u>\$ 88,560</u>

MISSISSIPPI VALLEY LIBRARY DISTRICT

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
JUNE 30, 2024

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability:										
Service cost	\$ 49,866	\$ 44,607	\$ 43,565	\$ 46,317	\$ 44,127	\$ 47,368	\$ 45,507	\$ 45,261	\$ 39,690	\$ 38,927
Interest	100,859	88,677	82,291	74,771	68,323	64,244	57,757	51,542	43,622	35,870
Benefit changes	167,583	78,689	(6,387)	37,844	2,619	(30,622)	35,797	10,273	34,212	6,242
Difference between expected and actual experience	1,425	-	-	(25,909)	-	35,465	(26,223)	(1,201)	1,186	26,581
Assumption changes	(55,956)	(37,219)	(26,575)	(29,275)	(25,177)	(32,909)	(21,637)	(26,466)	(3,485)	(5,792)
Benefit payments, including refunds	263,777	174,754	92,894	103,748	89,892	83,546	91,201	79,409	115,225	101,828
Net change in total pension liability										
Total pension liability - beginning	1,394,197	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	\$ 1,657,974	\$ 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	43,749	44,843	41,940	39,828	41,349	45,807	43,161	37,149	39,693	32,402
Contributions - employee	28,831	22,828	21,833	19,503	20,978	21,767	23,819	18,271	18,841	16,147
Net investment income	116,800	(132,670)	167,783	122,337	131,070	(33,809)	100,410	31,012	2,525	26,327
Benefit payments, including refunds	(55,956)	(37,219)	(26,575)	(29,275)	(25,177)	(32,909)	(21,637)	(26,466)	(3,485)	(5,792)
Other	51,663	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	185,087	(96,590)	197,978	153,455	164,977	9,113	134,061	71,445	28,221	67,324
Plan fiduciary net position - beginning	1,140,199	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	\$ 1,325,286	\$ 1,140,199	\$ 1,236,789	\$ 1,038,811	\$ 885,356	\$ 720,379	\$ 711,266	\$ 577,205	\$ 505,760	\$ 477,539
Net Pension Liability	\$ 332,688	\$ 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	79.93%	81.78%	101.42%	92.21%	86.56%	77.22%	83.74%	76.13%	74.51%	84.74%
Covered Valuation Payroll	\$ 553,096	\$ 507,284	\$ 458,352	\$ 433,396	\$ 466,171	\$ 483,701	\$ 459,158	\$ 406,013	\$ 418,691	\$ 366,580
Net pension liability as a percentage of covered valuation payroll	60.15%	50.07%	-3.78%	20.24%	29.48%	43.94%	30.08%	44.57%	41.32%	23.46%

Information from December 31, 2023 Actuarial Valuation

MISSISSIPPI VALLEY LIBRARY DISTRICT

SCHEDULE OF CONTRIBUTIONS
JUNE 30, 2024

	<u>2023</u>	<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>
Actuarial Determined Contribution	\$ 43,750	\$ 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	43,749	44,843	41,940	39,828	41,349	45,807	43,161	37,149	39,693	32,402
Contribution deficiency (excess)	<u>\$ 1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>700</u>
Covered Valuation Payroll	<u>553,096</u>	<u>507,284</u>	<u>458,352</u>	<u>433,396</u>	<u>466,171</u>	<u>483,701</u>	<u>459,158</u>	<u>406,013</u>	<u>418,691</u>	<u>366,580</u>
Contributions as a percentage of covered valuation payroll	<u>7.91%</u>	<u>8.84%</u>	<u>9.15%</u>	<u>9.19%</u>	<u>8.87%</u>	<u>9.47%</u>	<u>9.40%</u>	<u>9.15%</u>	<u>9.48%</u>	<u>8.84%</u>

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 2023 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): 20-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	2.75% 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.




Teklab, Inc.
December 18, 2024
Presented to: MVLD

CONFIDENTIAL




Agenda


- Introductions
- Company Introduction
- Project Opportunity
- Site Selection
- State and Local Partnership




Introductions




Evan Glantz
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Company Introduction

Established **in 1982 in Collinsville, Ill.**, Teklab, Inc. is a **full-service environmental laboratory** specializing in drinking water, groundwater, wastewater, sludge, oil, special waste, and air testing. The company places a **high value on quality assurance and safety**, and prides itself on being adaptable to the ever-changing needs and regulations of the environmental and industrial communities.

Teklab has a **state-of-the-art Environmental Laboratory Information Management System (E-LIMS)** that allows them to be more efficient and better satisfy their customers, has a variety of National and State certifications, and is NELAP accredited through the State of Illinois. Key **clients include Boeing, ConocoPhillips, Vistra Energy**, and many others.



A slide with a white background and a blue vertical bar on the left side. The text 'Project Opportunity' is written in red in the center. In the top right corner, there is a logo for 'Steadfastcity' with the tagline 'Building the Future'. In the bottom right corner, there is a logo for 'Jekiad, Inc.' with the tagline 'Partnership | Innovation'.

Project Opportunity

Steadfastcity
Building the Future

Jekiad, Inc.
Partnership | Innovation

Project Opportunity

CAPITAL INVESTMENT

- Projected Capital Investment: **\$12.5 MM**
 - Real Property Investment: **\$9.35 MM**
 - Personal Property Investment: **\$3.15 MM**

JOBS/WAGES:

- Retained Jobs in Collinsville / IL: **106 FTEs**
 - Average Annual Wage: **\$62,934**
- Total Estimated New Jobs (Years 1-6): **109 FTEs**
 - Estimated New Jobs (Years 1-2): **40**
 - Total Average Annual Wage (Years 1-2): **\$58,750**
 - Total Estimated New Payroll (Years 1-2): **\$2.35MM**
- **Teklab, Inc. is projecting to increase its employee headcount by 101% over the next six (6) years.**



Project Opportunity

Retained Jobs

Job Classification/Description	# of Full-Time Employees	Average Annual W-2 Wages	Total Job Payroll
Analytical Chemist	29	\$69,000	\$2,001,000
Technician	41	\$47,000	\$1,927,000
Quality Systems	13	\$69,000	\$897,000
IT	3	\$82,000	\$246,000
Business Administration	20	\$80,000	\$1,600,000
Totals	106	\$62,934	\$6,671,000



Project Opportunity

New Jobs (Years 1-2)

Job Classification/Description	# of Full-Time Employees	Starting Annual W-2 Wages	Total Job Payroll
Quality Systems	7	\$60,000	\$420,000
IT	2	\$82,000	\$164,000
Business Administration	3	\$62,000	\$186,000
Totals	40	\$58,750	\$2,350,000




Project Opportunity


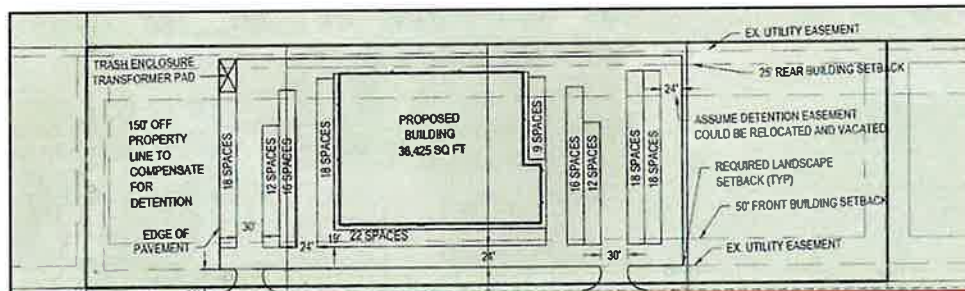
Potential New Jobs Over Life of Abatement

Occupation (Categories as opposed to titles are acceptable)	# New Jobs	Average Starting Annual Wage <i>including OT/Commission/Bonus</i>	New Payroll
Analytical Chemist	33	\$ 67,000	\$ 2,211,000
Technician	43	\$ 44,000	\$ 1,892,000
Quality Systems	18	\$ 60,000	\$ 1,080,000
IT	6	\$ 71,000	\$ 426,000
Business Administration	9	\$ 51,000	\$ 459,000
			\$ -
			\$ -
Total	109	\$ 55,670	\$ 6,068,000





Site Selection

Site Selection

- Teklab, Inc. seeks to build a new **36,000+ sf facility** to support employee growth and business expansion
- Estimated real property investment is expected to be **\$9.35 MM**
- Once completed, Teklab's facility would rank as one of the **top 10 largest environmental laboratories in the country**
- Company could break ground right away and would anticipate **construction completion by Q1 2026**



Site Selection

- Teklab Properties LLC purchased four vacant parcels located at 116, 118, 120, and 122 United Drive in 2023
- Property is located adjacent to Teklab, Inc.'s existing facility
- Teklab, Inc. has already engaged with the City of Collinsville regarding this property
- Property is located within Madison County's Discovery Zone Enterprise Zone
- Strategic location that provides easy access to many of the company's major clients via I-55, I-255, IL-157



Site Selection – Key Factors and Challenges

LOCATION

- Logistical ease – access to interstate(s) and other multimodal assets
- Site is located near existing facility, lessening potential disruption for business and employees
- Property is shovel-ready and owned by Teklab Properties, LLC


COMPETITIVE ADVANTAGES

- Active and supportive company in the Collinsville community for 42+ years
- Less disruption to business and employees
- Existing relationships within Collinsville and Madison County


CHALLENGES FOR DEVELOPMENT

- Additional construction costs associated with location
- Financing gap between other potential locations







State and Local Partnership



State and Local Partnership

Discovery Zone Enterprise Zone	<ul style="list-style-type: none">• Investment Tax Credit• Sales Tax Exemption
IL EDGE Tax Credit Program	<ul style="list-style-type: none">• Tax credit equal to 50% of income tax withholdings of new jobs created
Real Property Tax Abatement	<ul style="list-style-type: none">• Board of Education Resolution passed on 10/21/2024• City of Collinsville resolution passed on 11/12• Collinsville Township resolution passed on 11/12• Based upon established EZ Abatement Structure



Thank You. Contact Info:



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PROPERTY TAX ABATEMENT PROJECTIONS

DISCOVERY ENTERPRISE ZONE

Location:

Collinsville, IL
120 United Dr., Collinsville, IL
62234
Madison County, Illinois
33%
\$22,559
\$5,850,000
\$1,949,805
\$288,389
\$96,120
\$6,138,389
\$2,045,925

Site:

County:

Real Property Assessment Ratio:

Total Base Year Property Tax:

Estimated Market Value Increase:

Estimated Assessed Value Increase:

Existing Market Value:

Existing Assessed Value:

Total Market Value:

Total Assessed Value:

		Taxes						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
Total Value of Investment		\$ 9,000,000	\$ 9,180,000	\$ 9,180,000	\$ 9,363,600	\$ 9,363,600	\$ 9,550,872	\$ 9,550,872
Estimated Appraised Value Subject to Taxation (65% of Investment)		\$ 5,850,000	\$ 5,967,000	\$ 5,967,000	\$ 6,086,340	\$ 6,086,340	\$ 6,208,067	\$ 6,208,067
Estimated Assessed Value Subject to Taxation		\$ 1,949,805	\$ 1,988,801	\$ 1,988,801	\$ 2,028,577	\$ 2,028,577	\$ 2,069,149	\$ 2,069,149
Base Assessed Value Subject to Taxation		\$ 96,120	\$ 96,121	\$ 96,122	\$ 96,123	\$ 96,124	\$ 96,125	\$ 96,126
Total Assessed Value Subject to Taxation		\$ 2,045,925	\$ 2,084,922	\$ 2,084,923	\$ 2,124,700	\$ 2,124,701	\$ 2,165,274	\$ 2,165,275
Property Tax Abatement		100%	100%	100%	100%	100%	100%	100%
Real Property Tax Distribution	Tax Rate per \$100	2026	2027	2028	2029	2030	2031	2032
Collinsville CUSD #10	4.2360	\$ 86,665	\$ 88,317	\$ 88,317	\$ 90,002	\$ 90,002	\$ 91,721	\$ 91,721
City of Collinsville	0.6425	\$ 13,145	\$ 13,396	\$ 13,396	\$ 13,651	\$ 13,651	\$ 13,912	\$ 13,912
Madison County	0.4809	\$ 9,839	\$ 10,026	\$ 10,026	\$ 10,218	\$ 10,218	\$ 10,413	\$ 10,413
Southwestern Illinois College District #522	0.4186	\$ 8,564	\$ 8,727	\$ 8,727	\$ 8,894	\$ 8,894	\$ 9,064	\$ 9,064
Metro East Sanitary District	0.3653	\$ 7,474	\$ 7,616	\$ 7,616	\$ 7,762	\$ 7,762	\$ 7,910	\$ 7,910
Collinsville Road & Bridges (Township)	0.3019	\$ 6,177	\$ 6,294	\$ 6,294	\$ 6,414	\$ 6,414	\$ 6,537	\$ 6,537
Collinsville Area Recreation District	0.2125	\$ 4,348	\$ 4,430	\$ 4,430	\$ 4,515	\$ 4,515	\$ 4,601	\$ 4,601
Mississippi Valley Library	0.1879	\$ 3,844	\$ 3,918	\$ 3,918	\$ 3,992	\$ 3,992	\$ 4,069	\$ 4,069
Collinsville Township	0.1315	\$ 2,690	\$ 2,742	\$ 2,742	\$ 2,794	\$ 2,794	\$ 2,847	\$ 2,847
	Tax Rate per \$100	6.9771						
Total Property Taxes		\$ 142,746	\$ 145,467	\$ 145,467	\$ 148,242	\$ 148,243	\$ 151,073	\$ 151,073
Property Taxes Paid		\$ 26,562	\$ 27,069	\$ 27,069	\$ 27,585	\$ 27,585	\$ 28,112	\$ 28,112
Property Taxes Abated		\$ 116,184	\$ 118,399	\$ 118,399	\$ 120,657	\$ 120,658	\$ 122,962	\$ 122,962

Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
\$ 9,741,889	\$ 9,741,889	\$ 9,936,727	\$ 9,936,727	\$ 10,135,462	\$ 10,135,462	\$ 10,338,171	\$ 10,338,171	\$ 10,544,934	\$ 10,544,934	\$ 10,755,833	\$ 10,755,833	\$ 10,970,950
\$ 6,332,228	\$ 6,332,228	\$ 6,458,873	\$ 6,458,873	\$ 6,588,050	\$ 6,588,050	\$ 6,719,811	\$ 6,719,811	\$ 6,854,207	\$ 6,854,207	\$ 6,991,292	\$ 6,991,292	\$ 7,131,117
\$ 2,110,532	\$ 2,110,532	\$ 2,152,742	\$ 2,152,742	\$ 2,195,797	\$ 2,195,797	\$ 2,239,713	\$ 2,239,713	\$ 2,284,507	\$ 2,284,507	\$ 2,330,197	\$ 2,330,197	\$ 2,376,801
\$ 96,127	\$ 96,128	\$ 96,129	\$ 96,130	\$ 96,131	\$ 96,132	\$ 96,133	\$ 96,134	\$ 96,135	\$ 96,136	\$ 96,137	\$ 96,138	\$ 96,139
\$ 2,206,659	\$ 2,206,660	\$ 2,248,871	\$ 2,248,872	\$ 2,291,928	\$ 2,291,929	\$ 2,335,846	\$ 2,335,847	\$ 2,380,642	\$ 2,380,643	\$ 2,426,334	\$ 2,426,335	\$ 2,472,940
70%	40%	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
\$ 93,474	\$ 93,474	\$ 95,262	\$ 95,262	\$ 97,086	\$ 97,086	\$ 98,946	\$ 98,946	\$ 100,844	\$ 100,844	\$ 102,780	\$ 102,780	\$ 104,754
\$ 14,178	\$ 14,178	\$ 14,449	\$ 14,449	\$ 14,726	\$ 14,726	\$ 15,008	\$ 15,008	\$ 15,296	\$ 15,296	\$ 15,589	\$ 15,589	\$ 15,889
\$ 10,612	\$ 10,612	\$ 10,815	\$ 10,815	\$ 11,022	\$ 11,022	\$ 11,233	\$ 11,233	\$ 11,449	\$ 11,449	\$ 11,668	\$ 11,668	\$ 11,892
\$ 9,237	\$ 9,237	\$ 9,414	\$ 9,414	\$ 9,594	\$ 9,594	\$ 9,778	\$ 9,778	\$ 9,965	\$ 9,965	\$ 10,157	\$ 10,157	\$ 10,352
\$ 8,061	\$ 8,061	\$ 8,215	\$ 8,215	\$ 8,372	\$ 8,372	\$ 8,533	\$ 8,533	\$ 8,696	\$ 8,696	\$ 8,863	\$ 8,863	\$ 9,034
\$ 6,662	\$ 6,662	\$ 6,789	\$ 6,789	\$ 6,919	\$ 6,919	\$ 7,052	\$ 7,052	\$ 7,187	\$ 7,187	\$ 7,325	\$ 7,325	\$ 7,466
\$ 4,689	\$ 4,689	\$ 4,779	\$ 4,779	\$ 4,870	\$ 4,870	\$ 4,964	\$ 4,964	\$ 5,059	\$ 5,059	\$ 5,156	\$ 5,156	\$ 5,255
\$ 4,146	\$ 4,146	\$ 4,226	\$ 4,226	\$ 4,307	\$ 4,307	\$ 4,389	\$ 4,389	\$ 4,473	\$ 4,473	\$ 4,559	\$ 4,559	\$ 4,647
\$ 2,902	\$ 2,902	\$ 2,957	\$ 2,957	\$ 3,014	\$ 3,014	\$ 3,072	\$ 3,072	\$ 3,131	\$ 3,131	\$ 3,191	\$ 3,191	\$ 3,252
\$ 153,961	\$ 153,961	\$ 156,906	\$ 156,906	\$ 159,910	\$ 159,910	\$ 162,974	\$ 162,974	\$ 166,100	\$ 166,100	\$ 169,288	\$ 169,288	\$ 172,540
\$ 66,243	\$ 103,836	\$ 144,135	\$ 156,906	\$ 159,910	\$ 159,910	\$ 162,974	\$ 162,974	\$ 166,100	\$ 166,100	\$ 169,288	\$ 169,288	\$ 172,540
\$ 87,718	\$ 50,125	\$ 12,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NO TAX ABATEMENT PROJECTIONS

DISCOVERY ENTERPRISE ZONE

Location:

Collinsville, IL
120 United Dr., Collinsville, IL
62234
Madison County, Illinois
33%
\$22,559
\$288,389
\$96,120

Site:

County:

Real Property Assessment Ratio:

Total Base Year Property Tax:

Existing Market Value:

Existing Assessed Value:

		Taxes						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
Base Assessed Value Subject to Taxation		\$ 96,120	\$ 96,121	\$ 96,122	\$ 96,123	\$ 96,124	\$ 96,125	\$ 96,126
Total Assessed Value Subject to Taxation		\$ 96,120	\$ 96,121	\$ 96,122	\$ 96,123	\$ 96,124	\$ 96,125	\$ 96,126
Property Tax Abatement		0%	0%	0%	0%	0%	0%	0%
Real Property Tax Distribution	Tax Rate per \$100	2026	2027	2028	2029	2030	2031	2032
Collinsville CUSD #10	4.2360	\$ 4,072	\$ 4,072	\$ 4,072	\$ 4,072	\$ 4,072	\$ 4,072	\$ 4,072
City of Collinsville	0.6425	\$ 618	\$ 618	\$ 618	\$ 618	\$ 618	\$ 618	\$ 618
Madison County	0.4809	\$ 462	\$ 462	\$ 462	\$ 462	\$ 462	\$ 462	\$ 462
Southwestern Illinois College District #522	0.4186	\$ 402	\$ 402	\$ 402	\$ 402	\$ 402	\$ 402	\$ 402
Metro East Sanitary District	0.3653	\$ 351	\$ 351	\$ 351	\$ 351	\$ 351	\$ 351	\$ 351
Collinsville Road & Bridges (Township)	0.3019	\$ 290	\$ 290	\$ 290	\$ 290	\$ 290	\$ 290	\$ 290
Collinsville Area Recreation District	0.2125	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204
Mississippi Valley Library	0.1879	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181
Collinsville Township	0.1315	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126
	Tax Rate per \$100	6.9771						
Total Property Taxes		\$ 6,706	\$ 6,706	\$ 6,707	\$ 6,707	\$ 6,707	\$ 6,707	\$ 6,707

Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
\$ 96,127	\$ 96,128	\$ 96,129	\$ 96,130	\$ 96,131	\$ 96,132	\$ 96,133	\$ 96,134	\$ 96,135	\$ 96,136	\$ 96,137	\$ 96,138	\$ 96,139
\$ 96,127	\$ 96,128	\$ 96,129	\$ 96,130	\$ 96,131	\$ 96,132	\$ 96,133	\$ 96,134	\$ 96,135	\$ 96,136	\$ 96,137	\$ 96,138	\$ 96,139
0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
\$ 4,072	\$ 4,072	\$ 4,072	\$ 4,072	\$ 4,072	\$ 4,072	\$ 4,072	\$ 4,072	\$ 4,072	\$ 4,072	\$ 4,072	\$ 4,072	\$ 4,072
\$ 618	\$ 618	\$ 618	\$ 618	\$ 618	\$ 618	\$ 618	\$ 618	\$ 618	\$ 618	\$ 618	\$ 618	\$ 618
\$ 462	\$ 462	\$ 462	\$ 462	\$ 462	\$ 462	\$ 462	\$ 462	\$ 462	\$ 462	\$ 462	\$ 462	\$ 462
\$ 402	\$ 402	\$ 402	\$ 402	\$ 402	\$ 402	\$ 402	\$ 402	\$ 402	\$ 402	\$ 402	\$ 402	\$ 402
\$ 351	\$ 351	\$ 351	\$ 351	\$ 351	\$ 351	\$ 351	\$ 351	\$ 351	\$ 351	\$ 351	\$ 351	\$ 351
\$ 290	\$ 290	\$ 290	\$ 290	\$ 290	\$ 290	\$ 290	\$ 290	\$ 290	\$ 290	\$ 290	\$ 290	\$ 290
\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204
\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181
\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126
\$ 6,707	\$ 6,707	\$ 6,707	\$ 6,707	\$ 6,707	\$ 6,707	\$ 6,707	\$ 6,707	\$ 6,707	\$ 6,708	\$ 6,708	\$ 6,708	\$ 6,708



Resolution 25-04
Resolution to Authorize Property Tax Abatement for Teklab, Inc.
Facility Development

WHEREAS, pursuant to 20 ILCS 655/1 et. seq. (formerly Ill. Rev. Stat. 1991, ch. 67 1/2, Section 601 et. seq.) (the "Act"), the Madison County Discovery Enterprise Zone, which includes certain real estate located in the City of Collinsville ("Collinsville"), the City of Troy, Illinois ("Troy"), the Village of St. Jacob, Illinois ("St. Jacob"), the Village of Maryville, Illinois ("Maryville"), the Village of Glen Carbon, Illinois ("Glen Carbon"), and the City of Highland, Illinois ("Highland"), (the "Municipalities"); and the County of Madison, Illinois (the "County"), was approved and certified by the Illinois Department of Commerce and Economic Opportunity ("DCEO") to commence January 1, 2016;

WHEREAS, the Municipalities and County determined it was necessary and in the best interest of the Municipalities and economic development interests countywide, to expand incentives offered by the Madison County Discovery Enterprise Zone;

WHEREAS, such application to expand incentives was approved and certified by DCEO on May 22, 2020;

WHEREAS, the success of the Madison County Discovery Enterprise Zone depends upon community support and the nature of incentives to be offered; and,

WHEREAS, the City of Collinsville finds that the enterprise zone will serve the interest of all local taxing authorities and the entire community by stimulating economic revitalization.

NOW, THEREFORE, BE IT RESOLVED BY THE MISSISSIPPI VALLEY LIBRARY DISTRICT as follows:

Section 1. The foregoing recitals are incorporated herein as findings of the Board of Trustees of the Mississippi Valley Library District, Illinois.

Section 2. The Mississippi Valley Library District hereby authorizes and directs the County Clerk to abate that portion of its taxes on real property located within the Madison County Discovery Enterprise Zone resulting from an increase in assessed valuation which is attributable to the construction of improvements and subject to the following limitations:

- a. The tax abatement shall apply only to the taxes corresponding to an increase in assessed valuation after improvements (either new construction, renovation, or rehabilitation) have been duly assessed and said abatement shall not exceed the amount attributable to the construction of the improvements and the renovation or rehabilitation of existing improvements.
- b. The tax abatement shall pertain only to that parcel within the Enterprise Zone which has been improved after the designation of the Enterprise Zone provided, however, no such abatement shall be applicable to any such improvement project located within the boundaries of a Tax Increment Financing District.
- c. That such abatement shall be at the rate of : 100 percent of the value of the improvements, for the first assessment year in which the improvements are fully assessed, and the six assessment years immediately following the year in which the

improvements were fully assessed; 70 percent of the value of the improvements on the seventh year following the year in which the improvements were fully assessed; 40 percent of the value of the improvements on the eighth year following the year in which the improvements were fully assessed; and 10 percent of the value of the improvements on the ninth year following the year in which the improvements were fully assessed; and in the tenth year following the year in which the improvements were fully assessed, the County Clerk will no longer abate ad valorem taxes on the improvements.

- d. The tax abatement shall apply only to improvements for which a building permit is issued.
- e. The tax abatement shall apply only to improvements to industrial, manufacturing, and commercial property. Residential property of any kind is not eligible for tax abatement benefits.
- f. While the abatement is in effect, this public taxing authority will continue to receive all taxes corresponding to the equalized assessed valuation for the tax year immediately preceding commencement of the project.
- g. That such abatement can apply to other taxing districts within the Enterprise Zone but only after said taxing district passes a separate resolution/ordinance authorizing that the taxes levied and extended on behalf of the taxing district be abated. Said resolution/ordinance shall be filed with the County Clerk and Madison County Community Development; and
- h. The tax abatement shall only apply to property identified in Exhibit A;

Section 3. This Resolution shall become effective immediately after its passage and approval by the Board of Trustees of the Mississippi Valley Library District.

AYES: _____
NAYS: _____
ABSENT: _____
ABSTENTIONS: _____

PASSED and APPROVED by the Board of Trustees of the Mississippi Valley Library District this _____ day of _____, 202__.

President of the Board of Trustees

ATTEST:

Secretary of the Board of Trustees

EXHIBIT A
PROPERTY DESCRIPTION – TEKLAB, INC. FACILITY DEVELOPMENT

MADISON COUNTY ASSESSOR'S PARCEL IDs (there are 4 parcels being combined):

13-2-21-20-00-000-047

13-2-21-20-00-000-048

13-2-21-20-00-000-049

13-2-21-20-00-000-050

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.