



Library Board of Trustees Meeting

Regular Meeting Monday, January 9, 2023 at 6:30pm

Galena Public Library – Historical Room

AGENDA

1. Call to order, roll call
2. Citizen comments (3 minutes per person, 15 minutes total)
3. Acceptance of resignation – Craig Albaugh
4. Consent Agenda (ACTION)
 - a. Approval of minutes for Regular Meeting December 12, 2022
 - b. Approval of bills paid/payable: 12/10/22 – 1/06/23
5. Financial Report
6. Treasurer’s Report
7. Friends Report
8. Library Director’s Report
9. Board President’s Report
 - a. Appointment of committees
10. Committees
 - a. Building & Grounds
 - b. Finance – Frances Beadle
 - c. HR – Maria Rector
 - d. Policy – Walter Johnson
11. Unfinished Business (ACTION)
12. New business
 - a. Discussion and possible action on procedure for agendas and board packets
 - b. Discussion on changing public comments time
13. Motions, resolutions, ordinances (ACTION)
14. Closed Session
 - a. The appointment, employment, compensation, discipline, performance, or dismissal of a specific employee or legal counsel for the public body;
 - b. Discussion of minutes of meetings lawfully closed under the OMA, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated in Section 2.06.
15. Discussion and possible action on Closed Session
16. Items for next agenda
17. Announcements
18. Adjournment
19. Next meeting – Monday, February 13, 2023 at 6:30pm, Galena Public Library, 601 S. Bench St., Galena, IL 61036 – Historical Room

3.a CONSENT AGENDA: APPROVAL OF MINUTES FOR REGULAR MEETING DECEMBER 12, 2022

Library Meeting December 12, 2022

Draft

1. Call to Order

Vice President Johnson called the meeting to order at 6:03pm. Answering present were trustees Maria Rector, Walter Johnson, Craig Albaugh and Katherine Walker. A quorum was present. Thompson, Furlong, and Beadle were excused.

Jenna Diedrich Library Director, Betsy Hansen President Friends of the Library, Gloria Junge and Tim Doser were also present.

2. Citizens Comments

Jung handed out a one-page paper of concerns regarding the library. She read half of the document aloud.

3. Consent Agenda

Albaugh moved to approve the consent agenda. Rector made the second. In the nomination process for Thompson as Walker, the second was mistakenly omitted. Walker clarified she had made the second and would like to amend the minutes to reflect the addition. Albaugh amended his motion to include the change and Rector had the second. Vote: Rector – Aye, Walker – Aye, Albaugh – Aye, Johnson – Aye. Motion carried.

4. Financial Report – none

Director Diedrich pointed out the last distribution of \$96,381.25 had been received.

5. Treasurer's Report – none

6. Friends Report

Betsy Hansen reported that the mini book sale on December 4 made \$440, which was twice the amount of last year. They had a lot of Christmas books for children which made a big difference for the sale. They were low on inventory by 10:15 and were able to get more books to put out. They will be screening books stored at the food pantry and sending some off to Better World Books. Better World Books will be able to sell them with Friends receiving those funds. Books will be accepted for the 2023 sale from February 1 to June 1, 2023. Dates for the event are July 19 thru the 22. The Friends night will be July 19.

7. Library Director's Report

Per the requirements for the Per Capita Grant, Diedrich went over each chapter of the Standards for Illinois Public Libraries. The Board and Diedrich identified standards being met,

areas for improvement, and standards unmet. For those that are unmet, discussion was had on implementing plans to meet specific standards.

Rector asked about the wall damage in the back parking area. Nothing has been heard from McCoy Insurance. Albaugh mentioned a water window leak in the historical room. Junge made a comment and was ruled out of order by Johnson. For safety, staff will have emergency training in spring 2023, the disaster plan needs to be updated. A policy review schedule is in place to review policies throughout the year. Collections are meeting standards. The library now has two ROKU devices for check out and Disney Plus is on them. Public Service has reference up for revision and ADA training. There has been outreach to high school students about digital resources and research skills. Albaugh asked about having the Freeport newspaper available. Johnson suggested having a bulletin board at a lower eye level for disabled veterans.

8. Board President's Report

Appointment of committees will happen at the next board meeting.

9. Committees

- a. Building & Grounds – no report
- b. Finance – no report
- c. HR – Committee Chair Rector will call a meeting after the holidays
- d. Policy – Committee Chair Johnson will call a meeting after the holidays

10. Unfinished Business – none

11. New Business – Business was postponed until the next meeting in order to have the full Board present for discussion.

12. Motions, resolutions, ordinances – none

13. Closed Session – none

14. Discussion and possible action on Closed Session – none

15. Items for next agenda – Agenda and board packet procedure

16. Announcements

Rector announced that Board Member Beadle was enjoying a new grandbaby.

17. Adjournment was at 7:31pm.

18. Next meeting – Monday, January 9, 2023 at 6:30pm, Galena Public Library, 601 S. Bench St., Galena, IL 61036 – Historical Room

Respectfully submitted,
Katherine Walker
Secretary

3.b CONSENT AGENDA: APPROVAL OF BILLS PAID/PAYABLE 12/10/22 – 01/06/23

Reports for bills paid and payable are not available at the time of publication for the board packet. This is due to the library director being in quarantine. A full report will be presented at the regular meeting.

4. FINANCIAL REPORT

Financial Statements

Galena Public Library District

For the Periods Ended December 31, 2022 and 2021

Prepared by
Honkamp, P.C.

Prepared on
January 3, 2023

No Assurance Provided / All Disclosures Omitted

Statement of Net Position - Modified Cash Basis

| | Total | |
|---|-----------------------|-------------------------|
| | As of Dec 31, 2022 | As of Dec 31, 2021 (PY) |
| ASSETS | | |
| Current Assets | | |
| Bank Accounts | | |
| 1010 Certificates of Deposit | | |
| 1011 Endowment Fund | | |
| 1012 Dupaco CD 117002-Endowment | 0.00 | 92,880.31 |
| 1013 Dupaco CD 138560-Endow | 0.00 | 145,514.93 |
| 1014 First Community Bank 166379 | 73,151.40 | 73,151.40 |
| 1015 First Community Bank 4883 | 146,273.26 | |
| 1016 First Community Bank 4580 | 93,039.84 | |
| Total 1011 Endowment Fund | 312,464.50 | 311,546.64 |
| 1020 Reserve Fund | | |
| 1021 First Community Bank 166378 | 75,201.06 | 75,201.06 |
| Total 1020 Reserve Fund | 75,201.06 | 75,201.06 |
| 1030 Restricted Memorial Reserve | | |
| 1031 Dupaco CD 136309 Virtue-MemRes | 7,957.93 | 7,957.93 |
| 1032 Dupaco CD 138578 Klein-M.R | 0.00 | 1,484.25 |
| 1033 First Community Bank 4647 | 1,487.00 | |
| Total 1030 Restricted Memorial Reserve | 9,444.93 | 9,442.18 |
| Total 1010 Certificates of Deposit | 397,110.49 | 396,189.88 |
| 1050 IB&T Checking | | |
| 1051 IB&T-Corporate Fund | 238,592.63 | 229,496.42 |
| 1052 IB&T-FICA | 7,076.00 | 12,399.37 |
| 1053 IB&T-IMRF | 15,200.26 | 15,883.25 |
| 1054 IB&T-Insurance | 8,540.77 | 7,323.55 |
| 1057 IB&T-Per Capita | 2,895.82 | 4,841.27 |
| Total 1050 IB&T Checking | 272,305.48 | 269,943.86 |
| 1060 IB&T Savings 170035 | | |
| 1061 Corporate-IB&T Savings 170035 | -1,311.14 | -1,311.14 |
| 1065 Memorial - IB&T Savings 170035 | 68,423.50 | 67,923.50 |
| 1066 Mem Reserve-IB&T Savings 170035 | 2,238.55 | 2,238.55 |
| 1068 Reserve - IB&T Savings 170035 | 213,830.60 | 166,395.27 |
| 1069 Endowment-IB&T Savings 170035 | 5,322.67 | 5,322.67 |
| Total 1060 IB&T Savings 170035 | 288,504.18 | 240,568.85 |
| 1070 Dupaco Savings | | |
| 1071 Dupaco Savings 200921104-Corp | 25.02 | 25.02 |
| Total 1070 Dupaco Savings | 25.02 | 25.02 |
| 1080 First Community Bank Checking | 201,772.41 | 200,969.90 |
| Total Bank Accounts | 1,159,717.58 | 1,107,697.51 |
| Total Current Assets | 1,159,717.58 | 1,107,697.51 |
| TOTAL ASSETS | \$1,159,717.58 | \$1,107,697.51 |

LIABILITIES AND EQUITY

No Assurance Provided / All Disclosures Omitted

2/31

Statement of Net Position - Modified Cash Basis

| | As of Dec 31, 2022 | As of Dec 31, 2021 (PY) | Total |
|--|-----------------------|-------------------------|-----------------------|
| Liabilities | | | |
| Current Liabilities | | | |
| Other Current Liabilities | | | |
| 2300 Payroll Liabilities | 0.00 | | 0.00 |
| 2380 IMRF Payroll Liabilities | | | |
| 2381 IMRF - 403B | 1,477.92 | | 1,703.57 |
| Total 2380 IMRF Payroll Liabilities | 1,477.92 | | 1,703.57 |
| Total 2300 Payroll Liabilities | 1,477.92 | | 1,703.57 |
| Total Other Current Liabilities | 1,477.92 | | 1,703.57 |
| Total Current Liabilities | 1,477.92 | | 1,703.57 |
| Total Liabilities | 1,477.92 | | 1,703.57 |
| Equity | | | |
| 2800 Unrestricted Net Assets | 0.00 | | 0.00 |
| 2810 Corporate Fund Balance | 454,249.65 | | 418,598.22 |
| 2815 Endowment Fund Balance | 328,938.35 | | 324,037.85 |
| 2820 FICA Fund Balance | 7,076.00 | | 12,399.37 |
| 2830 IMRF Fund Balance | 13,722.34 | | 14,179.68 |
| 2835 Insurance Fund Balance | 8,540.77 | | 7,323.55 |
| 2845 Memorial Fund Balance | 68,424.31 | | 67,923.50 |
| 2850 Memorial Reserve Fund Balance | 11,828.32 | | 11,684.97 |
| 2855 Per Capita Fund Balance | 2,895.82 | | 4,841.27 |
| 2860 Reserve Fund Balance | 262,564.10 | | 245,005.53 |
| 2900 Contra Net Margin Account | -207,860.70 | | -389,951.71 |
| Net Margin | 207,860.70 | | 389,951.71 |
| Total Equity | 1,158,239.66 | | 1,105,993.94 |
| TOTAL LIABILITIES AND EQUITY | \$1,159,717.58 | | \$1,107,697.51 |

Statement of Activities - Modified Cash Basis (MTD)

| | Dec 2022 | Total Dec 2021 (PY) |
|--|------------------|------------------------|
| REVENUE | | |
| 3030 Digitization Project | 4.00 | |
| 3040 Donations | 25.00 | 526.18 |
| 3100 Interest Income | | |
| 3101 Corporate Interest | 346.40 | 2.44 |
| 3106 Memorial Reserve Interest | 0.94 | 22.30 |
| 3108 Reserve Interest | 208.36 | 131.31 |
| 3109 Endowment Interest | 316.66 | 2,392.24 |
| Total 3100 Interest Income | 872.36 | 2,548.29 |
| 3110 Item Replacements | 15.00 | |
| 3130 Non-Resident Fee | 144.63 | |
| 3200 Royalty Income | 1,156.16 | 1,398.83 |
| 3230 Service Charges | 60.00 | 46.57 |
| Total Revenue | 2,277.15 | 4,519.87 |
| GROSS MARGIN | 2,277.15 | 4,519.87 |
| EXPENDITURES | | |
| 5100 Personnel Services | | |
| 5120 Payroll Taxes | 1,118.50 | 1,106.52 |
| 5130 Pension Contributions | 714.10 | 1,096.06 |
| 5150 Salaries | 14,620.98 | 14,587.28 |
| Total 5100 Personnel Services | 16,453.58 | 16,789.86 |
| 5200 Capital Outlay | | |
| 5210 Books | 2,164.74 | 1,042.21 |
| 5220 Equipment | 123.00 | 3,136.85 |
| 5260 Materials/Non-Printed/A-V | 952.62 | 1,089.26 |
| Total 5200 Capital Outlay | 3,240.36 | 5,268.32 |
| 5300 Commodities | | |
| 5310 Databases | 1,334.29 | 1,058.11 |
| 5330 Supplies | 83.30 | 534.88 |
| 5340 Postage/Shipping | 60.00 | |
| Total 5300 Commodities | 1,477.59 | 1,592.99 |
| 5400 Contractual Services | | |
| 5410 Accounting | 1,239.44 | 1,109.45 |
| 5430 Legal | | 230.00 |
| 5440 Maintenance | 433.27 | 1,474.56 |
| 5480 Technical Services | | 4,375.00 |
| 5485 Other Contractual Services | | 175.00 |
| Total 5400 Contractual Services | 1,672.71 | 7,364.01 |
| 5500 Historical Digitization | | 87.48 |
| 5600 Lit Fest Expenditures | | 193.71 |
| 5700 Other Expenditures | | |
| 5730 Misc Charges | | 33.72 |

Statement of Activities - Modified Cash Basis (MTD)

| | Dec 2022 | Total Dec 2021 (PY) |
|--------------------------------------|----------------------|------------------------|
| Total 5700 Other Expenditures | | 33.72 |
| 5800 Other Services | | |
| 5810 Association Dues | | 355.00 |
| 5870 Programming | 143.57 | 139.67 |
| 5900 Utilities | 1,372.91 | 860.90 |
| Total 5800 Other Services | 1,516.48 | 1,355.57 |
| Total Expenditures | 24,360.72 | 32,685.66 |
| NET OPERATING MARGIN | -22,083.57 | -28,165.79 |
| NET MARGIN | \$ -22,083.57 | \$ -28,165.79 |

Statement of Activities - Modified Cash Basis (YTD)

| | Jul - Dec, 2022 | Jul - Dec, 2021 (PY) | Total |
|--------------------------------------|-------------------|----------------------|-------------------|
| REVENUE | | | |
| 3030 Digitization Project | 721.00 | | 1,275.00 |
| 3040 Donations | 725.00 | | 201,962.08 |
| 3050 Fines/Overdues | 34.55 | | 92.49 |
| 3070 Grants | | | |
| 3077 Per Capita Grant | 6,664.05 | | 6,793.85 |
| Total 3070 Grants | 6,664.05 | | 6,793.85 |
| 3090 Historical Department | 41.00 | | 115.00 |
| 3100 Interest Income | | | |
| 3101 Corporate Interest | 921.57 | | 141.22 |
| 3106 Memorial Reserve Interest | 67.18 | | 87.73 |
| 3108 Reserve Interest | 986.40 | | 804.15 |
| 3109 Endowment Interest | 1,492.17 | | 4,012.14 |
| Total 3100 Interest Income | 3,467.32 | | 5,045.24 |
| 3110 Item Replacements | 126.26 | | 168.56 |
| 3120 Lit Fest | 220.00 | | |
| 3130 Non-Resident Fee | 2,147.04 | | 2,266.41 |
| 3140 Other Income | | | |
| 3142 Corporate Other Income | | | 112.96 |
| 3146 Insurance Other Income | 144.00 | | |
| Total 3140 Other Income | 144.00 | | 112.96 |
| 3180 Property Taxes | | | |
| 3181 Corporate Property Tax | 349,104.15 | | 338,600.46 |
| 3182 FICA Property Tax | 9,772.76 | | 16,697.44 |
| 3183 IMRF Property Tax | 8,793.82 | | 2,961.52 |
| 3184 Insurance Property Tax | 1,476.22 | | 1,979.52 |
| Total 3180 Property Taxes | 369,146.95 | | 360,238.94 |
| 3190 Replacement Tax | | | 2,207.72 |
| 3200 Royalty Income | 13,073.03 | | 8,953.64 |
| 3230 Service Charges | 603.68 | | 392.27 |
| Total Revenue | 397,113.88 | | 589,624.16 |
| GROSS MARGIN | 397,113.88 | | 589,624.16 |
| EXPENDITURES | | | |
| 5100 Personnel Services | | | |
| 5120 Payroll Taxes | 7,643.32 | | 7,590.61 |
| 5130 Pension Contributions | 4,799.79 | | 7,077.10 |
| 5150 Salaries | 99,912.42 | | 99,346.84 |
| Total 5100 Personnel Services | 112,355.53 | | 114,014.55 |
| 5200 Capital Outlay | | | |
| 5210 Books | 11,335.42 | | 10,981.13 |
| 5220 Equipment | 671.73 | | 4,371.68 |
| 5240 Improvements | 10,609.30 | | 15,578.33 |

No Assurance Provided / All Disclosures Omitted

6/31

Statement of Activities - Modified Cash Basis (YTD)

| | Total | |
|--|---------------------|----------------------|
| | Jul - Dec, 2022 | Jul - Dec, 2021 (PY) |
| 5260 Materials/Non-Printed/A-V | 7,858.64 | 6,281.75 |
| Total 5200 Capital Outlay | 30,475.09 | 37,212.89 |
| 5300 Commodities | | |
| 5310 Databases | 4,687.97 | 5,176.13 |
| 5320 Periodicals | 2,766.53 | 390.00 |
| 5330 Supplies | 1,121.43 | 2,437.14 |
| 5340 Postage/Shipping | 120.00 | 62.96 |
| Total 5300 Commodities | 8,695.93 | 8,066.23 |
| 5400 Contractual Services | | |
| 5410 Accounting | 7,879.64 | 6,802.54 |
| 5430 Legal | | 2,005.00 |
| 5440 Maintenance | 1,628.38 | 5,736.75 |
| 5460 PrairieCat Consortium | 4,885.50 | 4,722.00 |
| 5470 Security Services | 324.00 | |
| 5475 HR Source | | 275.00 |
| 5480 Technical Services | 1,530.00 | 4,375.00 |
| 5485 Other Contractual Services | 2,352.36 | 175.00 |
| Total 5400 Contractual Services | 18,599.88 | 24,091.29 |
| 5500 Historical Digitization | 396.06 | 991.48 |
| 5600 Lit Fest Expenditures | 415.44 | 193.71 |
| 5700 Other Expenditures | | |
| 5730 Misc Charges | 311.28 | 267.72 |
| Total 5700 Other Expenditures | 311.28 | 267.72 |
| 5800 Other Services | | |
| 5810 Association Dues | 355.00 | 355.00 |
| 5830 General Insurance (Bonding) | 7,009.00 | 6,407.00 |
| 5850 Marketing | 540.70 | |
| 5860 Outreach | 770.22 | |
| 5870 Programming | 942.63 | 1,204.00 |
| 5880 Public Notice/Legal | 118.38 | 218.49 |
| 5890 Travel | | 104.61 |
| 5900 Utilities | 8,268.04 | 6,545.48 |
| Total 5800 Other Services | 18,003.97 | 14,834.58 |
| Total Expenditures | 189,253.18 | 199,672.45 |
| NET OPERATING MARGIN | 207,860.70 | 389,951.71 |
| NET MARGIN | \$207,860.70 | \$389,951.71 |

Supplementary Information

Supplementary Information

Preliminary

Galena Public Library District

Month and Year-to-Date Statement of Activites Compared to 12 Month Budget - Modified Cash Basis

December 2022

| | Current Month | Year-to-Date | Budget | Balance |
|------------------------------|------------------|-------------------|-------------------|--------------------|
| REVENUE | | | | |
| Digitization Project | 4.00 | 721.00 | 8,000.00 | (7,279.00) |
| Donations | 25.00 | 725.00 | 10,000.00 | (9,275.00) |
| Auction Income | - | - | - | - |
| Fines/Overdues | - | 34.55 | - | 34.55 |
| Friends (Other Grants) | - | - | 12,585.00 | (12,585.00) |
| Grants | | | | |
| Corporate Grant | - | - | 1,000.00 | (1,000.00) |
| Per Capita Grant | - | 6,664.05 | 6,664.00 | 0.05 |
| Total Grants | - | 6,664.05 | 7,664.00 | (999.95) |
| Historical Department | - | 41.00 | 500.00 | (459.00) |
| Interest Income | | | | |
| Corporate Interest | 346.40 | 921.57 | 10,000.00 | (9,078.43) |
| Memorial Reserve Interest | 0.94 | 67.18 | - | 67.18 |
| Reserve Interest | 208.36 | 986.40 | - | 986.40 |
| Endowment Interest | 316.66 | 1,492.17 | - | 1,492.17 |
| Total Interest Income | 872.36 | 3,467.32 | 10,000.00 | (6,532.68) |
| Item Replacements | 15.00 | 126.26 | 300.00 | (173.74) |
| Lit Fest | - | 220.00 | 2,000.00 | (1,780.00) |
| Non-Resident Fee | 144.63 | 2,147.04 | 2,500.00 | (352.96) |
| Other Income | | | | |
| Better World Books | - | - | - | - |
| Corporate Other Income | - | - | 500.00 | (500.00) |
| Insurance Other Income | - | 144.00 | - | 144.00 |
| Total Other Income | - | 144.00 | 500.00 | (356.00) |
| Prairie Cat | - | - | - | - |
| Property Taxes | | | | |
| Corporate Property Tax | - | 349,104.15 | 348,491.00 | 613.15 |
| FICA Property Tax | - | 9,772.76 | 9,760.00 | 12.76 |
| IMRF Property Tax | - | 8,793.82 | 8,782.00 | 11.82 |
| Insurance Property Tax | - | 1,476.22 | 1,475.00 | 1.22 |
| Total Property Taxes | - | 369,146.95 | 368,508.00 | 638.95 |
| Replacement Tax | - | - | 4,000.00 | (4,000.00) |
| Royalty Income | 1,156.16 | 13,073.03 | 15,000.00 | (1,926.97) |
| Service Charges | 60.00 | 603.68 | 750.00 | (146.32) |
| Total Revenue | 2,277.15 | 397,113.88 | 442,307.00 | (45,193.12) |
| GROSS MARGIN | 2,277.15 | 397,113.88 | 442,307.00 | (45,193.12) |
| EXPENSES | | | | |
| 66000 Personnel Services | | | | |
| Employee Health Plan | - | - | - | - |
| Payroll Taxes | 1,118.50 | 7,643.32 | 15,700.00 | (8,056.68) |

No Assurance Provided / All Disclosures Omitted

9/31

Galena Public Library District

Month and Year-to-Date Statement of Activities Compared to 12 Month Budget - Modified Cash Basis

| | | | | |
|---------------------------------------|------------------|-------------------|-------------------|---------------------|
| Pension Contributions | 714.10 | 4,799.79 | 9,000.00 | (4,200.21) |
| Reimbursements | | | 100.00 | (100.00) |
| Salaries | | | - | - |
| Corporate Wages | 14,620.98 | 99,912.42 | 210,000.00 | (110,087.58) |
| Total Salaries | 14,620.98 | 99,912.42 | 210,000.00 | (110,087.58) |
| Total 66000 Personnel Services | 16,453.58 | 112,355.53 | 234,800.00 | (122,444.47) |
| Capital Outlay | | | | |
| Books | 2,164.74 | 11,335.42 | 22,200.00 | (10,864.58) |
| Equipment | 123.00 | 671.73 | 6,000.00 | (5,328.27) |
| Hardware | | | - | - |
| Improvements | - | 10,609.30 | 76,500.00 | (65,890.70) |
| Adult | - | - | - | - |
| Materials/Non-Printed/A-V | 952.62 | 7,858.64 | 19,200.00 | (11,341.36) |
| Total Capital Outlay | 3,240.36 | 30,475.09 | 123,900.00 | (93,424.91) |
| Commodities | | | | |
| Databases | 1,334.29 | 4,687.97 | 8,505.00 | (3,817.03) |
| Periodicals | - | 2,766.53 | 4,890.00 | (2,123.47) |
| Supplies | 83.30 | 1,121.43 | 4,000.00 | (2,878.57) |
| Postage/Shipping | 60.00 | 120.00 | 1,000.00 | (880.00) |
| Total Commodities | 1,477.59 | 8,695.93 | 18,395.00 | (9,699.07) |
| Contractual Services | | | | |
| Accounting | 1,239.44 | 7,879.64 | 16,000.00 | (8,120.36) |
| Audit Fees | - | - | 8,000.00 | (8,000.00) |
| Legal | - | - | 4,000.00 | (4,000.00) |
| Maintenance | 433.27 | 1,628.38 | 9,000.00 | (7,371.62) |
| PrairieCat Corporate | - | - | - | - |
| PrairieCat Consortium | - | 4,885.50 | 9,274.00 | (4,388.50) |
| Security Services | - | 324.00 | | 324.00 |
| HR Source | - | - | | - |
| Technical Services | - | 1,530.00 | 10,000.00 | (8,470.00) |
| Other Contractual Services | - | 2,352.36 | 4,700.00 | (2,347.64) |
| Total Contractual Services | 1,672.71 | 18,599.88 | 60,974.00 | (42,374.12) |
| Historical Digitization | - | 396.06 | 25,000.00 | (24,603.94) |
| Lit Fest Expenditures | - | 415.44 | 7,040.00 | (6,624.56) |
| Other Expenditures | | | | |
| Contingencies | | | 10,000.00 | (10,000.00) |
| Misc Charges | - | 311.28 | 1,000.00 | (688.72) |
| Total Other Expenditures | - | 311.28 | 11,000.00 | (10,688.72) |
| Other Services | | | | |
| Association Dues | - | 355.00 | 440.00 | (85.00) |
| Continuing Education | - | - | 2,000.00 | (2,000.00) |
| General Insurance (Bonding) | - | 7,009.00 | 7,000.00 | 9.00 |
| Marketing | - | 540.70 | 2,000.00 | (1,459.30) |
| Outreach | - | 770.22 | 2,000.00 | (1,229.78) |
| Programming | 143.57 | 942.63 | 16,000.00 | (15,057.37) |

No Assurance Provided / All Disclosures Omitted

10/31

Galena Public Library District

Month and Year-to-Date Statement of Activities Compared to 12 Month Budget - Modified Cash Basis

| | | | | |
|-----------------------------|------------------|-------------------|-------------------|---------------------|
| Public Notice/Legal | - | 118.38 | 500.00 | (381.62) |
| Travel | | | 800.00 | (800.00) |
| Utilities | 1,372.91 | 8,268.04 | 16,950.00 | (8,681.96) |
| Total Other Services | 1,516.48 | 18,003.97 | 47,690.00 | (29,686.03) |
| Total Expenses | 24,360.72 | 189,253.18 | 528,799.00 | (339,545.82) |
| NET OPERATING MARGIN | (22,083.57) | 207,860.70 | (86,492.00) | 294,352.70 |
| NET MARGIN | (22,083.57) | 207,860.70 | (86,492.00) | 294,352.70 |

Statement of Activities - Modified Cash Basis - Corp Fund

December 2022

| | Actual | Budget | Corporate Fund over Budget |
|--------------------------------------|------------------|------------------|-------------------------------|
| REVENUE | | | |
| 3030 Digitization Project | 4.00 | 666.67 | -662.67 |
| 3040 Donations | 25.00 | 833.33 | -808.33 |
| 3060 Friends (Other Grants) | | 1,048.75 | -1,048.75 |
| 3070 Grants | | | |
| 3071 Corporate Grant | | 83.33 | -83.33 |
| Total 3070 Grants | | 83.33 | -83.33 |
| 3090 Historical Department | | 41.67 | -41.67 |
| 3100 Interest Income | | | |
| 3101 Corporate Interest | 346.40 | 833.33 | -486.93 |
| Total 3100 Interest Income | 346.40 | 833.33 | -486.93 |
| 3110 Item Replacements | 15.00 | 25.00 | -10.00 |
| 3120 Lit Fest | | 166.67 | -166.67 |
| 3130 Non-Resident Fee | 144.63 | 208.33 | -63.70 |
| 3140 Other Income | | | |
| 3142 Corporate Other Income | | 41.67 | -41.67 |
| Total 3140 Other Income | | 41.67 | -41.67 |
| 3190 Replacement Tax | | 333.33 | -333.33 |
| 3230 Service Charges | 60.00 | 62.50 | -2.50 |
| Total Revenue | 595.03 | 4,344.58 | -3,749.55 |
| GROSS MARGIN | 595.03 | 4,344.58 | -3,749.55 |
| EXPENDITURES | | | |
| 5100 Personnel Services | | | |
| 5140 Reimbursements | | 8.33 | -8.33 |
| 5150 Salaries | 14,620.98 | 17,500.00 | -2,879.02 |
| Total 5100 Personnel Services | 14,620.98 | 17,508.33 | -2,887.35 |
| 5200 Capital Outlay | | | |
| 5210 Books | 2,164.74 | 1,850.00 | 314.74 |
| 5220 Equipment | 123.00 | 500.00 | -377.00 |
| 5240 Improvements | | 6,375.00 | -6,375.00 |
| 5260 Materials/Non-Printed/A-V | 952.62 | 1,600.00 | -647.38 |
| Total 5200 Capital Outlay | 3,240.36 | 10,325.00 | -7,084.64 |
| 5300 Commodities | | | |
| 5310 Databases | 1,334.29 | 708.75 | 625.54 |
| 5320 Periodicals | | 407.50 | -407.50 |
| 5330 Supplies | 83.30 | 333.33 | -250.03 |
| 5340 Postage/Shipping | 60.00 | 83.33 | -23.33 |
| Total 5300 Commodities | 1,477.59 | 1,532.91 | -55.32 |
| 5400 Contractual Services | | | |
| 5410 Accounting | 1,239.44 | 1,333.33 | -93.89 |
| 5420 Audit Fees | | 666.67 | -666.67 |
| 5430 Legal | | 333.33 | -333.33 |

Statement of Activities - Modified Cash Basis - Corp Fund

| | | Corporate Fund | |
|--|------------------|------------------|-------------------|
| | Actual | Budget | over Budget |
| 5440 Maintenance | 433.27 | 750.00 | -316.73 |
| 5480 Technical Services | | 833.33 | -833.33 |
| 5485 Other Contractual Services | | 391.67 | -391.67 |
| Total 5400 Contractual Services | 1,672.71 | 4,308.33 | -2,635.62 |
| 5500 Historical Digitization | | 2,083.33 | -2,083.33 |
| 5600 Lit Fest Expenditures | | 586.67 | -586.67 |
| 5700 Other Expenditures | | | |
| 5710 Contingencies | | 833.33 | -833.33 |
| 5730 Misc Charges | | 83.33 | -83.33 |
| Total 5700 Other Expenditures | | 916.66 | -916.66 |
| 5800 Other Services | | | |
| 5810 Association Dues | | 36.67 | -36.67 |
| 5820 Continuing Education | | 166.67 | -166.67 |
| 5850 Marketing | | 166.67 | -166.67 |
| 5860 Outreach | | 166.67 | -166.67 |
| 5870 Programming | 143.57 | 1,333.33 | -1,189.76 |
| 5880 Public Notice/Legal | | 41.67 | -41.67 |
| 5890 Travel | | 66.67 | -66.67 |
| 5900 Utilities | 1,372.91 | 1,412.50 | -39.59 |
| Total 5800 Other Services | 1,516.48 | 3,390.85 | -1,874.37 |
| Total Expenditures | 22,528.12 | 40,652.08 | -18,123.96 |
| NET OPERATING MARGIN | -21,933.09 | -36,307.50 | 14,374.41 |
| NET MARGIN | \$ -21,933.09 | \$ -36,307.50 | \$ 14,374.41 |

Statement of Activities - Modified Cash Basis - Corp Fund

July - December, 2022

| | | Corporate Fund | |
|--------------------------------------|-------------------|-------------------|-------------------|
| | Actual | Budget | over Budget |
| REVENUE | | | |
| 3030 Digitization Project | 721.00 | 4,000.02 | -3,279.02 |
| 3040 Donations | 225.00 | 4,999.98 | -4,774.98 |
| 3050 Fines/Overdues | 34.55 | | 34.55 |
| 3060 Friends (Other Grants) | | 6,292.50 | -6,292.50 |
| 3070 Grants | | | |
| 3071 Corporate Grant | | 499.98 | -499.98 |
| Total 3070 Grants | | 499.98 | -499.98 |
| 3090 Historical Department | 41.00 | 250.02 | -209.02 |
| 3100 Interest Income | | | |
| 3101 Corporate Interest | 921.57 | 4,999.98 | -4,078.41 |
| Total 3100 Interest Income | 921.57 | 4,999.98 | -4,078.41 |
| 3110 Item Replacements | 126.26 | 150.00 | -23.74 |
| 3120 Lit Fest | 220.00 | 1,000.02 | -780.02 |
| 3130 Non-Resident Fee | 2,147.04 | 1,249.98 | 897.06 |
| 3140 Other Income | | | |
| 3142 Corporate Other Income | | 250.02 | -250.02 |
| Total 3140 Other Income | | 250.02 | -250.02 |
| 3180 Property Taxes | | | |
| 3181 Corporate Property Tax | 349,104.15 | 348,491.00 | 613.15 |
| Total 3180 Property Taxes | 349,104.15 | 348,491.00 | 613.15 |
| 3190 Replacement Tax | | 1,999.98 | -1,999.98 |
| 3200 Royalty Income | 6,330.33 | | 6,330.33 |
| 3230 Service Charges | 603.68 | 375.00 | 228.68 |
| Total Revenue | 360,474.58 | 374,558.48 | -14,083.90 |
| GROSS MARGIN | 360,474.58 | 374,558.48 | -14,083.90 |
| EXPENDITURES | | | |
| 5100 Personnel Services | | | |
| 5140 Reimbursements | | 49.98 | -49.98 |
| 5150 Salaries | 99,912.42 | 105,000.00 | -5,087.58 |
| Total 5100 Personnel Services | 99,912.42 | 105,049.98 | -5,137.56 |
| 5200 Capital Outlay | | | |
| 5210 Books | 11,335.42 | 11,100.00 | 235.42 |
| 5220 Equipment | 671.73 | 3,000.00 | -2,328.27 |
| 5240 Improvements | 10,609.30 | 38,250.00 | -27,640.70 |
| 5260 Materials/Non-Printed/A-V | 7,858.64 | 9,600.00 | -1,741.36 |
| Total 5200 Capital Outlay | 30,475.09 | 61,950.00 | -31,474.91 |
| 5300 Commodities | | | |
| 5310 Databases | 4,687.97 | 4,252.50 | 435.47 |
| 5320 Periodicals | 2,766.53 | 2,445.00 | 321.53 |
| 5330 Supplies | 1,121.43 | 1,999.98 | -878.55 |
| 5340 Postage/Shipping | 120.00 | 499.98 | -379.98 |

No Assurance Provided / All Disclosures Omitted

14/31

Statement of Activities - Modified Cash Basis - Corp Fund

| | | Corporate Fund | |
|--|---------------------|-----------------------|--------------------|
| | Actual | Budget | over Budget |
| Total 5300 Commodities | 8,695.93 | 9,197.46 | -501.53 |
| 5400 Contractual Services | | | |
| 5410 Accounting | 7,879.64 | 7,999.98 | -120.34 |
| 5420 Audit Fees | | 4,000.02 | -4,000.02 |
| 5430 Legal | | 1,999.98 | -1,999.98 |
| 5440 Maintenance | 1,628.38 | 4,500.00 | -2,871.62 |
| 5460 PrairieCat Consortium | 499.00 | | 499.00 |
| 5470 Security Services | 324.00 | | 324.00 |
| 5480 Technical Services | 1,530.00 | 4,999.98 | -3,469.98 |
| 5485 Other Contractual Services | 2,352.36 | 2,350.02 | 2.34 |
| Total 5400 Contractual Services | 14,213.38 | 25,849.98 | -11,636.60 |
| 5500 Historical Digitization | 396.06 | 12,499.98 | -12,103.92 |
| 5600 Lit Fest Expenditures | 415.44 | 3,520.02 | -3,104.58 |
| 5700 Other Expenditures | | | |
| 5710 Contingencies | | 4,999.98 | -4,999.98 |
| 5730 Misc Charges | 311.28 | 499.98 | -188.70 |
| Total 5700 Other Expenditures | 311.28 | 5,499.96 | -5,188.68 |
| 5800 Other Services | | | |
| 5810 Association Dues | 355.00 | 220.02 | 134.98 |
| 5820 Continuing Education | | 1,000.02 | -1,000.02 |
| 5830 General Insurance (Bonding) | 6,606.00 | | 6,606.00 |
| 5850 Marketing | 540.70 | 1,000.02 | -459.32 |
| 5860 Outreach | 770.22 | 1,000.02 | -229.80 |
| 5870 Programming | 942.63 | 7,999.98 | -7,057.35 |
| 5880 Public Notice/Legal | 118.38 | 249.98 | -131.60 |
| 5890 Travel | | 400.02 | -400.02 |
| 5900 Utilities | 8,268.04 | 8,475.00 | -206.96 |
| Total 5800 Other Services | 17,600.97 | 20,345.06 | -2,744.09 |
| Total Expenditures | 172,020.57 | 243,912.44 | -71,891.87 |
| NET OPERATING MARGIN | 188,454.01 | 130,646.04 | 57,807.97 |
| NET MARGIN | \$188,454.01 | \$130,646.04 | \$57,807.97 |

Statement of Activities - Modified Cash Basis - Endowment Fund

December 2022

| | Actual | Budget | Endowment over Budget |
|-----------------------------------|-----------------|---------------|--------------------------|
| REVENUE | | | |
| 3100 Interest Income | | | |
| 3109 Endowment Interest | 316.66 | | 316.66 |
| Total 3100 Interest Income | 316.66 | | 316.66 |
| Total Revenue | 316.66 | 0.00 | 316.66 |
| GROSS MARGIN | 316.66 | 0.00 | 316.66 |
| EXPENDITURES | | | |
| Total Expenditures | | | 0.00 |
| NET OPERATING MARGIN | 316.66 | 0.00 | 316.66 |
| NET MARGIN | \$316.66 | \$0.00 | \$316.66 |

Statement of Activities - Modified Cash Basis - Endowment Fund

July - December, 2022

| | Actual | Budget | Endowment over Budget |
|-----------------------------------|-----------------|-------------|--------------------------|
| REVENUE | | | |
| 3100 Interest Income | | | |
| 3109 Endowment Interest | 1,492.17 | | 1,492.17 |
| Total 3100 Interest Income | 1,492.17 | | 1,492.17 |
| Total Revenue | 1,492.17 | 0.00 | 1,492.17 |
| GROSS MARGIN | 1,492.17 | 0.00 | 1,492.17 |
| EXPENDITURES | | | |
| Total Expenditures | | | 0.00 |
| NET OPERATING MARGIN | 1,492.17 | 0.00 | 1,492.17 |
| NET MARGIN | \$1,492.17 | \$0.00 | \$1,492.17 |

Statement of Activities - Modified Cash Basis - FICA Fund

December 2022

| | Actual | Budget | FICA Fund over Budget |
|--------------------------------------|---------------------|---------------------|--------------------------|
| REVENUE | | | |
| Total Revenue | | | 0.00 |
| GROSS MARGIN | 0.00 | 0.00 | 0.00 |
| EXPENDITURES | | | |
| 5100 Personnel Services | | | |
| 5120 Payroll Taxes | 1,118.50 | 1,308.33 | -189.83 |
| Total 5100 Personnel Services | 1,118.50 | 1,308.33 | -189.83 |
| Total Expenditures | 1,118.50 | 1,308.33 | -189.83 |
| NET OPERATING MARGIN | -1,118.50 | -1,308.33 | 189.83 |
| NET MARGIN | \$ -1,118.50 | \$ -1,308.33 | \$189.83 |

Statement of Activities - Modified Cash Basis - FICA Fund

July - December, 2022

| | Actual | Budget | FICA Fund over Budget |
|--------------------------------------|-------------------|-------------------|--------------------------|
| REVENUE | | | |
| 3180 Property Taxes | | | |
| 3182 FICA Property Tax | 9,772.76 | 9,760.00 | 12.76 |
| Total 3180 Property Taxes | 9,772.76 | 9,760.00 | 12.76 |
| Total Revenue | 9,772.76 | 9,760.00 | 12.76 |
| GROSS MARGIN | 9,772.76 | 9,760.00 | 12.76 |
| EXPENDITURES | | | |
| 5100 Personnel Services | | | |
| 5120 Payroll Taxes | 7,643.32 | 7,849.98 | -206.66 |
| Total 5100 Personnel Services | 7,643.32 | 7,849.98 | -206.66 |
| Total Expenditures | 7,643.32 | 7,849.98 | -206.66 |
| NET OPERATING MARGIN | 2,129.44 | 1,910.02 | 219.42 |
| NET MARGIN | \$2,129.44 | \$1,910.02 | \$219.42 |

Statement of Activities - Modified Cash Basis - IMRF Fund

December 2022

| | Actual | Budget | IMRF Fund over Budget |
|--------------------------------------|-------------------|-------------------|--------------------------|
| REVENUE | | | |
| Total Revenue | | | 0.00 |
| GROSS MARGIN | 0.00 | 0.00 | 0.00 |
| EXPENDITURES | | | |
| 5100 Personnel Services | | | |
| 5130 Pension Contributions | 714.10 | 750.00 | -35.90 |
| Total 5100 Personnel Services | 714.10 | 750.00 | -35.90 |
| Total Expenditures | 714.10 | 750.00 | -35.90 |
| NET OPERATING MARGIN | -714.10 | -750.00 | 35.90 |
| NET MARGIN | \$ -714.10 | \$ -750.00 | \$35.90 |

Statement of Activities - Modified Cash Basis - IMRF Fund

July - December, 2022

| | Actual | IMRF Fund | |
|--------------------------------------|-------------------|-------------------|-------------------|
| | | Budget | over Budget |
| REVENUE | | | |
| 3180 Property Taxes | | | |
| 3183 IMRF Property Tax | 8,793.82 | 8,782.00 | 11.82 |
| Total 3180 Property Taxes | 8,793.82 | 8,782.00 | 11.82 |
| Total Revenue | 8,793.82 | 8,782.00 | 11.82 |
| GROSS MARGIN | 8,793.82 | 8,782.00 | 11.82 |
| EXPENDITURES | | | |
| 5100 Personnel Services | | | |
| 5130 Pension Contributions | 4,799.79 | 4,500.00 | 299.79 |
| Total 5100 Personnel Services | 4,799.79 | 4,500.00 | 299.79 |
| Total Expenditures | 4,799.79 | 4,500.00 | 299.79 |
| NET OPERATING MARGIN | 3,994.03 | 4,282.00 | -287.97 |
| NET MARGIN | \$3,994.03 | \$4,282.00 | \$ -287.97 |

Statement of Activities - Modified Cash Basis - Insurance Fund

December 2022

| | | | Insurance Fund |
|----------------------------------|---------------|-------------------|-----------------|
| | Actual | Budget | over Budget |
| REVENUE | | | |
| Total Revenue | | | 0.00 |
| GROSS MARGIN | 0.00 | 0.00 | 0.00 |
| EXPENDITURES | | | |
| 5800 Other Services | | | |
| 5830 General Insurance (Bonding) | | 583.33 | -583.33 |
| Total 5800 Other Services | | 583.33 | -583.33 |
| Total Expenditures | 0.00 | 583.33 | -583.33 |
| NET OPERATING MARGIN | 0.00 | -583.33 | 583.33 |
| NET MARGIN | \$0.00 | \$ -583.33 | \$583.33 |

Statement of Activities - Modified Cash Basis - Insurance Fund

July - December, 2022

| | Actual | Budget | Insurance Fund over Budget |
|----------------------------------|-------------------|---------------------|-------------------------------|
| REVENUE | | | |
| 3140 Other Income | | | |
| 3146 Insurance Other Income | 144.00 | | 144.00 |
| Total 3140 Other Income | 144.00 | | 144.00 |
| 3180 Property Taxes | | | |
| 3184 Insurance Property Tax | 1,476.22 | 1,475.00 | 1.22 |
| Total 3180 Property Taxes | 1,476.22 | 1,475.00 | 1.22 |
| Total Revenue | 1,620.22 | 1,475.00 | 145.22 |
| GROSS MARGIN | 1,620.22 | 1,475.00 | 145.22 |
| EXPENDITURES | | | |
| 5800 Other Services | | | |
| 5830 General Insurance (Bonding) | 403.00 | 3,499.98 | -3,096.98 |
| Total 5800 Other Services | 403.00 | 3,499.98 | -3,096.98 |
| Total Expenditures | 403.00 | 3,499.98 | -3,096.98 |
| NET OPERATING MARGIN | 1,217.22 | -2,024.98 | 3,242.20 |
| NET MARGIN | \$1,217.22 | \$ -2,024.98 | \$3,242.20 |

Statement of Activities - Modified Cash Basis - Memorial Reserve Fund

December 2022

| | Actual | Budget | Memorial Reserve over Budget |
|-----------------------------------|-------------|-------------|---------------------------------|
| REVENUE | | | |
| 3100 Interest Income | | | |
| 3106 Memorial Reserve Interest | 0.94 | | 0.94 |
| Total 3100 Interest Income | 0.94 | | 0.94 |
| Total Revenue | 0.94 | 0.00 | 0.94 |
| GROSS MARGIN | 0.94 | 0.00 | 0.94 |
| EXPENDITURES | | | |
| Total Expenditures | | | 0.00 |
| NET OPERATING MARGIN | 0.94 | 0.00 | 0.94 |
| NET MARGIN | \$0.94 | \$0.00 | \$0.94 |

Statement of Activities - Modified Cash Basis - Memorial Reserve Fund

July - December, 2022

| | Actual | Budget | Memorial Reserve over Budget |
|-----------------------------------|--------------|-------------|---------------------------------|
| REVENUE | | | |
| 3100 Interest Income | | | |
| 3106 Memorial Reserve Interest | 66.37 | | 66.37 |
| Total 3100 Interest Income | 66.37 | | 66.37 |
| Total Revenue | 66.37 | 0.00 | 66.37 |
| GROSS MARGIN | 66.37 | 0.00 | 66.37 |
| EXPENDITURES | | | |
| Total Expenditures | | | 0.00 |
| NET OPERATING MARGIN | 66.37 | 0.00 | 66.37 |
| NET MARGIN | \$66.37 | \$0.00 | \$66.37 |

Statement of Activities - Modified Cash Basis - Per Capita Fund

December 2022

| | Actual | Budget | Per Capita Fund over Budget |
|--|---------------|-------------------|--------------------------------|
| REVENUE | | | |
| 3070 Grants | | | |
| 3077 Per Capita Grant | | 555.33 | -555.33 |
| Total 3070 Grants | | 555.33 | -555.33 |
| Total Revenue | 0.00 | 555.33 | -555.33 |
| GROSS MARGIN | 0.00 | 555.33 | -555.33 |
| EXPENDITURES | | | |
| 5400 Contractual Services | | | |
| 5460 PrairieCat Consortium | | 772.83 | -772.83 |
| Total 5400 Contractual Services | | 772.83 | -772.83 |
| Total Expenditures | 0.00 | 772.83 | -772.83 |
| NET OPERATING MARGIN | 0.00 | -217.50 | 217.50 |
| NET MARGIN | \$0.00 | \$ -217.50 | \$217.50 |

Statement of Activities - Modified Cash Basis - Per Capita Fund

July - December, 2022

| | Actual | Budget | Per Capita Fund over Budget |
|--|-------------------|---------------------|--------------------------------|
| REVENUE | | | |
| 3070 Grants | | | |
| 3077 Per Capita Grant | 6,664.05 | 3,331.98 | 3,332.07 |
| Total 3070 Grants | 6,664.05 | 3,331.98 | 3,332.07 |
| Total Revenue | 6,664.05 | 3,331.98 | 3,332.07 |
| GROSS MARGIN | 6,664.05 | 3,331.98 | 3,332.07 |
| EXPENDITURES | | | |
| 5400 Contractual Services | | | |
| 5460 PrairieCat Consortium | 4,386.50 | 4,636.98 | -250.48 |
| Total 5400 Contractual Services | 4,386.50 | 4,636.98 | -250.48 |
| Total Expenditures | 4,386.50 | 4,636.98 | -250.48 |
| NET OPERATING MARGIN | 2,277.55 | -1,305.00 | 3,582.55 |
| NET MARGIN | \$2,277.55 | \$ -1,305.00 | \$3,582.55 |

Statement of Activities - Modified Cash Basis - Reserve Fund

December 2022

| | Actual | Budget | Reserve Fund over Budget |
|-----------------------------------|-------------------|-------------------|-----------------------------|
| REVENUE | | | |
| 3100 Interest Income | | | |
| 3108 Reserve Interest | 208.36 | | 208.36 |
| Total 3100 Interest Income | 208.36 | | 208.36 |
| 3200 Royalty Income | 1,156.16 | 1,250.00 | -93.84 |
| Total Revenue | 1,364.52 | 1,250.00 | 114.52 |
| GROSS MARGIN | 1,364.52 | 1,250.00 | 114.52 |
| EXPENDITURES | | | |
| Total Expenditures | | | 0.00 |
| NET OPERATING MARGIN | 1,364.52 | 1,250.00 | 114.52 |
| NET MARGIN | \$1,364.52 | \$1,250.00 | \$114.52 |

Statement of Activities - Modified Cash Basis - Reserve Fund

July - December, 2022

| | Actual | Budget | Reserve Fund over Budget |
|-----------------------------------|-------------------|-------------------|-----------------------------|
| REVENUE | | | |
| 3100 Interest Income | | | |
| 3108 Reserve Interest | 986.40 | | 986.40 |
| Total 3100 Interest Income | 986.40 | | 986.40 |
| 3200 Royalty Income | 6,742.70 | 7,500.00 | -757.30 |
| Total Revenue | 7,729.10 | 7,500.00 | 229.10 |
| GROSS MARGIN | 7,729.10 | 7,500.00 | 229.10 |
| EXPENDITURES | | | |
| Total Expenditures | | | 0.00 |
| NET OPERATING MARGIN | 7,729.10 | 7,500.00 | 229.10 |
| NET MARGIN | \$7,729.10 | \$7,500.00 | \$229.10 |

Statement of Activities - Modified Cash Basis - Memorial Fund

December 2022

This report contains no data for your specified date range.

Preliminary

Statement of Activities - Modified Cash Basis - Memorial Fund

July - December, 2022

| | Actual | Budget | Memorial Fund over Budget |
|-----------------------------------|-----------------|---------------|------------------------------|
| REVENUE | | | |
| 3040 Donations | 500.00 | | 500.00 |
| 3100 Interest Income | | | |
| 3106 Memorial Reserve Interest | 0.81 | | 0.81 |
| Total 3100 Interest Income | 0.81 | | 0.81 |
| Total Revenue | 500.81 | 0.00 | 500.81 |
| GROSS MARGIN | 500.81 | 0.00 | 500.81 |
| EXPENDITURES | | | |
| Total Expenditures | | | 0.00 |
| NET OPERATING MARGIN | 500.81 | 0.00 | 500.81 |
| NET MARGIN | \$500.81 | \$0.00 | \$500.81 |

7. LIBRARY DIRECTOR'S REPORT

December 2022/January 2023

Monthly stats and report will be shared at the time of the meeting.

8. BOARD PRESIDENT'S REPORT: APPOINTMENT OF COMMITTEES



Committees FY 2023

| Committee | Board Members | Non-Voting Members | Meeting |
|-------------------------------|--|--|----------------------|
| Building & Grounds | <p>Need to appoint, <i>chair</i></p> <p>Tracy Furlong</p> <p>Maria Rector</p> | <p>Jenna Diedrich</p> <p>Rachel Lenstra</p> <p>Earl Thompson</p> <p>Charles Holmes</p> | 2x/year or as needed |
| Finance | <p>Frances Beadle, <i>chair</i></p> <p>Earl Thompson</p> <p>Katherine Walker</p> | Jenna Diedrich | 2x/year or as needed |
| Human Resources | <p>Maria Rector, <i>chair</i></p> <p>Tracy Furlong</p> <p>Walter Johnson</p> | <p>Jenna Diedrich</p> <p>Earl Thompson</p> | 2x/year or as needed |
| Policy | <p>Walter Johnson, <i>chair</i></p> <p>Frances Beadle</p> <p>Katherine Walker</p> | <p>Jenna Diedrich</p> <p>Earl Thompson</p> | 2x/year or as needed |

Updated: 11/18/2022

11.a NEW BUSINESS: PROCEDURE FOR AGENDAS & BOARD PACKETS (ACTION)



TO: Board of Trustees

FROM: Jenna Diedrich, Library Director

DATE: 12/9/2022, revised 1/4/2023

RE: Procedure for agendas and board packets

At the November meeting it was requested that discussion be had on what ought to be included in the board packet. At this time, a procedure has not been written. Discussion was not had at the December meeting due to there being absent trustees. It was decided at the December meeting to wait until the full board was present.

Below you will find information compiled that is pursuant to OMA:

1. Board agendas must be made available to the public at least 48 hours prior to the meeting date/time
2. Agenda items do not need to have supplementary documents in order to discuss
3. Supplementary documents do not need to be included in the board packet in order to discuss
4. Board packets do not need to be posted nor publicly shared – this is a courtesy to the public

Examples of agendas and packets from other Illinois public libraries:

[Prospect Heights Public Library](#)

[Sycamore Public Library](#)

[Dekalb Public Library](#)

[Byron Public Library](#)

[Cherry Valley Public Library](#)

11.b NEW BUSINESS: DISCUSSION ON CHANGING PUBLIC COMMENT TIME



TO: Board of Trustees

FROM: Jenna Diedrich, Library Director

DATE: 1/6/2023

RE: Time allotment for public comment

It has been requested that discussion be had on the allotted time for public comments during board meetings (both regular meetings and committee meetings). The procedure for public comment is located in Article III of the Bylaws and states:

“The citizen comments portion of the agenda will have a time limit of three minutes per person and 15 minutes total. Citizens who choose to attend and/or speak are required to maintain proper decorum at all time.”

I wanted to provide information regarding the current process for the policy revisions. The Policy Committee oversees all policy revisions and drafts, including the Bylaws. When the Board or library staff would like to implement a policy change, this change is presented to the Policy Committee. The committee then reviews and discusses the request and makes any additional changes they see fit. A motion may occur to suggest the full board adopt the revisions. If this motion goes to a vote and carries, it is forwarded onto the full board for potential adoption. Revisions to policy must be sent to the full board at least 10 days prior to the regular meeting. At a meeting of the full board, it has the opportunity to review and discuss. A motion may be made to approve the revisions, or new policy. If this motion goes to a vote and carries, the policy revisions (or new draft) have been approved and will be implemented by the library.

Procedure for Bylaw revisions has followed the same course, with one exception. Approval for a Bylaw change requires a two-thirds vote rather than majority.

The Policy Committee has a review schedule and is currently in the process of revising seven policies. The Committee plans to meet after the board’s regular meeting on January 9th. Once this slate is complete, it will be moving on to review and make potential revisions to the Bylaws.