



Library Board of Trustees Meeting
Regular Meeting Monday, May 13, 2024 at 6:30pm
Galena Public Library - Historical Room

AGENDA

1. Call to order, roll call
2. Introduction of Galena's Poet Laureate, Ted Williams
3. Citizen comments (3 minutes per person, 15 minutes total)
4. Consent Agenda (ACTION)
 - a. Approval of minutes for Regular meeting April 8, 2024
 - b. Approval of bills paid/payable: 04/06/2024 - 05/10/2024
5. Financial Report
6. Treasurer's Report (ACTION)
 - a. Discussion and possible action on reinvestment of CD168472 and CD168471
7. Friends Report
8. Library Director's Report
9. Board President's Report
 - a. Review of Strategic Plan
10. Committees
 - a. Building & Grounds - Blaum
 - b. Decennial - Walker
 - c. Finance - Beadle
 - d. HR - Rector
 - e. Policy - Walker
11. Unfinished Business
 - a. Discussion and possible action on the purchase of American Flag and State of Illinois Flag
12. New Business
 - a. Discussion and possible action on Lauterbach & Amen Audit Proposal
 - b.
13. Closed Session
 - a. The purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired. 5 ILCS 120/2(c)(5)
14. Items for next agenda
15. Announcements
16. Adjournment

Next Meeting: Monday, June 10th, 2024 at Galena Public Library, 601 S. Bench St., Galena, IL 61036

3a. CONSENT AGENDA: APPROVAL OF MINUTES FOR REGULAR MEETING APRIL 8, 2024

Library Board Minutes

April 8, 2024

Draft

Call to Order

The meeting was called to order by President Walter Johnson at 6:30pm. Answering present to the roll call were Johnson, Michael Blaum, Emily Sprengelmeyer, Alison Vanderpool, Maria Rector, and Katherine Walker. A quorum was present. Frances Beadle was excused as absent. Library Director Jenna Diedrich was present. Citizens attending were Gloria Junge and Rick Pariser.

Citizens comments

Junge mentioned concerns regarding the budget and felt a 100% cushion for the library was unnecessary. Older people are working 3 jobs and living on fixed incomes. Young families are struggling. There should be no higher tax levy. Pariser thanked everyone for their service and asked where the flag was. He would like a report at the next meeting.

Consent Agenda

Diedrich requested a bill for \$91.53 to Access Systems be added for payment.

Sprengelmeyer moved to approve the minutes including the addition of \$91.53 to Access Systems. Vanderpool made the second.

Vote: Sprengelmeyer – Aye, Vanderpool – Aye, Rector – Aye, Walker – Aye, Blaum – Aye, Johnson – Aye.
Motion carried.

Financial Report

No report.

Treasurer's Report

Diedrich said a CD could be purchased from DuPaco and there was a CD from Illinois Bank and Trust offering 4.92% for 8 months.

Blaum moved to invest with the Virtue funds at IB&T at 4.92% for 8 months. Vanderpool made the second.

Vote: Vanderpool – Aye, Rector – Aye, Walker – Aye, Blaum – Aye, Sprengelmeyer – Aye, Johnson – Aye.
Motion carried.

Friends Report

No report

Library Director's Report

Diedrich said there was an issue for garbage pickup. The library, unknowingly, had not been invoiced for refuse from the city for the last several years. With the new changes at Montgomery, the library is now set up as its own account. We will be charged \$50 per month. The charge is not included in the budget, but it is relatively low cost and should be a problem. There was an accident in the parking lot; a patron ran into the retaining wall on the west side of the building. No one was hurt. A claim was filed with the patron's insurance. Diedrich will get a quote for the repair and submit it to the patron's insurance company. A teen survey has been distributed. Planning for Pride Picnic has begun. Legislative issues include an increase in the bidding threshold. Diedrich is working with the library's IT to upgrade the security camera system.

Board President's Report

Johnson is tabling the Strategic Plan for the present. There was discussion regarding the American flag in the building and including the Illinois flag as well. Blaum said the Building's & Grounds committee will meet and discuss it before the next meeting.

Committees

- Buildings & Grounds: Blaum said there had been issues with corrupted hard drives that were stored. They may look into storage in the cloud. They will be looking at landscaping for the front of the building. Issues with the tenant of the two-story building with the black ironwork may be resolved, they are moving. Concerns with the downspouts are also being watched.
- Decennial – no report
- Finance – no report
- HR – Rector reported the director's evaluation will be in closed session later in the agenda.
- Policy – no report

Old Business

None

New Business

None

Closed Session

Rector moved to enter closed session at 7:08pm. Blaum made the second.

Vote: Rector – Aye, Walker – Aye, Blaum – Aye, Sprengelmeyer – Aye, Vanderpool – Aye, Johnson – Aye.
Motion carried. Guests and Diedrich left the meeting.

Closed session ended at 7:25.

Items for next agenda

Flags in the building

Adjournment at 7:29pm.

Next Meeting: Monday, May 13, 2024 at Galena Public Library, 601 S. Bench St., Galena, IL 61036

Respectfully submitted,

Katherine Walker

Secretary

3b. CONSENT AGENDA: APPROVAL OF BILLS PAID/PAYABLE: 04/06/24 - 05/10/24

Galena Public Library District

A/P Aging Summary

As of May 10, 2024

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
Access Systems	112.84					\$112.84
Arrow Digital	575.00					\$575.00
Debra Miller	480.00					\$480.00
Findaway World LLC	464.92					\$464.92
Gallium Optronics, LLC	300.00					\$300.00
Jenna R. Diedrich	99.16					\$99.16
JL Tech	550.00					\$550.00
Jo Daviess County Transit	13.00					\$13.00
Kanopy	102.00					\$102.00
Katherine Walker	15.49					\$15.49
Melanie Godlove	1,450.00					\$1,450.00
Midwest Tape	443.95					\$443.95
Montgomery Trucking	93.34					\$93.34
Signcraft Screenprint, Inc	118.71					\$118.71
Woodward Community Media	144.00					\$144.00
TOTAL	\$4,962.41	\$0.00	\$0.00	\$0.00	\$0.00	\$4,962.41

Galena Public Library District

Check Detail Report

April 6-May 10, 2024

ACCOUNT	TRANSACTION ID	DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLEARED	AMOUNT
IB&T-Corporate Fund								
	21379							
IB&T-Corporate Fund	21379	04/08/2024	Expense	--	Ingram Library Services	--	Reconciled	-\$1,719.09
IB&T-Corporate Fund	21379	04/08/2024	Expense	--	Ingram Library Services	April books	--	\$1,719.09
21381								
IB&T-Corporate Fund	21381	04/10/2024	Bill Payment (Check)	23010	Desiree Irwin	--	Reconciled	-\$100.00
IB&T-Corporate Fund	21381	04/10/2024	Bill Payment (Check)	23010	Desiree Irwin	--	--	-\$100.00
21382								
IB&T-Corporate Fund	21382	04/10/2024	Bill Payment (Check)	23011	Jo Daviess County Transit	--	Reconciled	-\$4.00
IB&T-Corporate Fund	21382	04/10/2024	Bill Payment (Check)	23011	Jo Daviess County Transit	--	--	-\$4.00
21383								
IB&T-Corporate Fund	21383	04/10/2024	Bill Payment (Check)	23012	Senior Resource Center	--	Reconciled	-\$50.00
IB&T-Corporate Fund	21383	04/10/2024	Bill Payment (Check)	23012	Senior Resource Center	--	--	-\$50.00
21384								
IB&T-Corporate Fund	21384	04/10/2024	Bill Payment (Check)	23013	Dan's Aerial Service	--	Reconciled	-\$1,000.00
IB&T-Corporate Fund	21384	04/10/2024	Bill Payment (Check)	23013	Dan's Aerial Service	--	--	-\$1,000.00
21385								
IB&T-Corporate Fund	21385	04/10/2024	Bill Payment (Check)	23023	Access Systems	--	Reconciled	-\$272.69
IB&T-Corporate Fund	21385	04/10/2024	Bill Payment (Check)	23023	Access Systems	--	--	-\$272.69
21386								
IB&T-Corporate Fund	21386	04/10/2024	Bill Payment (Check)	23015	B. L. Murray Co, Inc.	--	Reconciled	-\$134.67
IB&T-Corporate Fund	21386	04/10/2024	Bill Payment (Check)	23015	B. L. Murray Co, Inc.	--	--	-\$134.67
21387								
IB&T-Corporate Fund	21387	04/10/2024	Bill Payment (Check)	23016	Dubuque Fire Equipment, Inc.	--	Reconciled	-\$354.17
IB&T-Corporate Fund	21387	04/10/2024	Bill Payment (Check)	23016	Dubuque Fire Equipment, Inc.	--	--	-\$354.17
21388								
IB&T-Corporate Fund	21388	04/10/2024	Bill Payment (Check)	23017	Findaway World LLC	--	Reconciled	-\$461.17
IB&T-Corporate Fund	21388	04/10/2024	Bill Payment (Check)	23017	Findaway World LLC	--	--	-\$461.17
21389								
IB&T-Corporate Fund	21389	04/10/2024	Bill Payment (Check)	23018	iFiber	--	Reconciled	-\$165.00
IB&T-Corporate Fund	21389	04/10/2024	Bill Payment (Check)	23018	iFiber	--	--	-\$165.00
21390								
IB&T-Corporate Fund	21390	04/10/2024	Bill Payment (Check)	23019	Jeff Upmann	--	Reconciled	-\$295.00
IB&T-Corporate Fund	21390	04/10/2024	Bill Payment (Check)	23019	Jeff Upmann	--	--	-\$295.00
21391								
IB&T-Corporate Fund	21391	04/10/2024	Bill Payment (Check)	23020	Kanopy	--	Reconciled	-\$69.00
IB&T-Corporate Fund	21391	04/10/2024	Bill Payment (Check)	23020	Kanopy	--	--	-\$69.00
21392								
IB&T-Corporate Fund	21392	04/10/2024	Bill Payment (Check)	23021	Midwest Tape	--	Reconciled	-\$442.92
IB&T-Corporate Fund	21392	04/10/2024	Bill Payment (Check)	23021	Midwest Tape	--	--	-\$442.92
21393								
IB&T-Corporate Fund	21393	04/10/2024	Bill Payment (Check)	23022	Prairie Cat	--	Reconciled	-\$2,383.00
IB&T-Corporate Fund	21393	04/10/2024	Bill Payment (Check)	23022	Prairie Cat	--	--	-\$2,383.00
21408								
IB&T-Corporate Fund	21408	04/11/2024	Expense	--	Payroll	--	Reconciled	-\$8,778.88
IB&T-Corporate Fund	21408	04/11/2024	Expense	--	Payroll	--	Uncleared	-\$8,778.88
21358								
IB&T-Corporate Fund	21358	04/12/2024	Expense	--	Jo Carroll Energy	--	Reconciled	-\$462.00
IB&T-Corporate Fund	21358	04/12/2024	Expense	--	Jo Carroll Energy	2/8/24 - 3/12/24	--	\$462.00
21396								
IB&T-Corporate Fund	21396	04/12/2024	Expense	--	Card Services - Galena State Bank	--	Reconciled	-\$2,504.01
IB&T-Corporate Fund	21396	04/12/2024	Expense	--	Card Services - Galena State Bank	Adult/Youth AV, Netflix subscription, AppleTV+ subscription, seed packets	--	\$624.86
IB&T-Corporate Fund	21396	04/12/2024	Expense	--	Card Services - Galena State Bank	Youth - snacks, program supplies, backer sheets for storytrail (JDCF funds)	--	\$231.31
IB&T-Corporate Fund	21396	04/12/2024	Expense	--	Card Services - Galena State Bank	Printer paper, month stickers, label protectors, baggies,	--	\$378.30
IB&T-Corporate Fund	21396	04/12/2024	Expense	--	Card Services - Galena State Bank	Adult - poet laureate stole	--	\$95.00
IB&T-Corporate Fund	21396	04/12/2024	Expense	--	Card Services - Galena State Bank	Stamps, shipping costs	--	\$72.67
IB&T-Corporate Fund	21396	04/12/2024	Expense	--	Card Services - Galena State Bank	Amazon Prime yearly membership	--	\$129.00
IB&T-Corporate Fund	21396	04/12/2024	Expense	--	Card Services - Galena State Bank	Ring Central March and April, AT&T March	--	\$570.67
IB&T-Corporate Fund	21396	04/12/2024	Expense	--	Card Services - Galena State Bank	lampost globes, yard waste bags, AED battery	--	\$401.80
21361								
IB&T-Corporate Fund	21361	04/15/2024	Expense	--	Verizon	--	Reconciled	-\$216.06
IB&T-Corporate Fund	21361	04/15/2024	Expense	--	Verizon	Hotspot wi-fi charges	--	\$36.01
IB&T-Corporate Fund	21361	04/15/2024	Expense	--	Verizon	Hotspot wi-fi charges	--	\$180.05
21409								
IB&T-Corporate Fund	21409	04/15/2024	Expense	--	City of Galena	--	Reconciled	-\$24.28
IB&T-Corporate Fund	21409	04/15/2024	Expense	--	City of Galena	Water & sewer	--	\$24.28
21410								
IB&T-Corporate Fund	21410	04/15/2024	Expense	--	Payroll	--	Reconciled	-\$8,893.54
IB&T-Corporate Fund	21410	04/15/2024	Expense	--	Payroll	--	Uncleared	-\$8,893.54
21399								
IB&T-Corporate Fund	21399	04/18/2024	Bill Payment (Check)	23024	Kim Sigafus	--	Reconciled	-\$315.00
IB&T-Corporate Fund	21399	04/18/2024	Bill Payment (Check)	23024	Kim Sigafus	--	--	-\$315.00
21359								
IB&T-Corporate Fund	21359	04/22/2024	Expense	599153	Honkamp Krueger & Co, PC	--	Reconciled	-\$1,068.00
IB&T-Corporate Fund	21359	04/22/2024	Expense	599153	Honkamp Krueger & Co, PC	Financial statements for Apr 2024, software subscription for Apr 2024, and data security fee	--	\$1,068.00
21360								
IB&T-Corporate Fund	21360	04/25/2024	Expense	--	Culligan	--	Reconciled	-\$72.45
IB&T-Corporate Fund	21360	04/25/2024	Expense	--	Culligan	Water	--	\$72.45
21357								
IB&T-Corporate Fund	21357	05/03/2024	Expense	--	Nicor Gas	--	Uncleared	-\$350.98
IB&T-Corporate Fund	21357	05/03/2024	Expense	--	Nicor Gas	2/15/24-3/17/24	--	\$350.98
21403								
IB&T-Corporate Fund	21403	05/09/2024	Expense	--	Ingram Library Services	--	Uncleared	-\$1,709.63

ACCOUNT	TRANSACTION ID	DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLEARED	AMOUNT
IB&T-Corporate Fund	21403	05/09/2024	Expense	--	Ingram Library Services	May books	--	\$1,709.63
	21426							
IB&T-Corporate Fund	21426	05/10/2024	Expense	--	Jo Carroll Energy	--	Uncleared	-\$462.00
IB&T-Corporate Fund	21426	05/10/2024	Expense	--	Jo Carroll Energy	3/12/24-4/10/24	--	\$462.00
	21427							
IB&T-Corporate Fund	21427	05/10/2024	Check	--	Ted Williams	--	Uncleared	-\$500.00
IB&T-Corporate Fund	21427	05/10/2024	Check	--	Ted Williams	Adult Poet Laureate FY2024 honorarium	--	\$500.00
IB&T-IMRF								
	21407							
IB&T-IMRF	21407	04/11/2024	Expense	--	Illinois Municipal Retirement Fund	--	Reconciled	-\$2,567.10
IB&T-IMRF	21407	04/11/2024	Expense	--	Illinois Municipal Retirement Fund	--	Uncleared	-\$2,567.10

4. FINANCIAL REPORT



Financial Statements

Galena Public Library District
For the Periods Ended April 30, 2024 & 2023



Galena Public Library District
Statements of Net Position - Modified Cash Basis
As of the Dates Presented Below

ASSETS	Apr 2024	Apr 2023
Cash & Equivalents		
Certificates of Deposit		
Endowment Fund		
First Community Bank 166379	\$0.00	\$73,151.40
First Community Bank 4580	\$93,390.65	\$93,097.19
First Community Bank 4883	\$149,022.03	\$146,947.69
First Community Bank 8472	\$73,151.40	\$0.00
Total Endowment Fund	\$315,564.08	\$313,196.28
Reserve Fund		
First Community Bank 166378	\$0.00	\$75,201.06
First Community Bank 8471	\$75,201.06	\$0.00
Total Reserve Fund	\$75,201.06	\$75,201.06
Restricted Memorial Reserve		
Dupaco CD 136309 Virtue-MemRes	\$0.00	\$7,957.93
First Community Bank 4647	\$1,491.66	\$1,487.92
IB&T 0621	\$7,983.17	\$0.00
Total Restricted Memorial Reserve	\$9,474.83	\$9,445.85
Total Certificates of Deposit	\$400,239.97	\$397,843.19
Dupaco Savings		
Dupaco Savings 200921104-Corp	\$0.00	\$25.02
First Community Bank Checking	\$206,522.41	\$202,935.79
IB&T Checking		
IB&T-Corporate Fund	\$117,561.90	\$140,385.78
IB&T-FICA	\$2,371.06	\$1,839.35
IB&T-IMRF	\$7,735.96	\$12,579.47
IB&T-Insurance	\$7,434.01	\$8,540.77
Total IB&T Checking	\$135,102.93	\$163,345.37
IB&T Savings 170035		
Corporate-IB&T Savings 170035	\$11,796.50	(\$990.77)
Endowment-IB&T Savings 170035	\$17,273.26	\$5,322.67
Mem Reserve-IB&T Savings 170035	\$2,766.19	\$2,238.55
Memorial - IB&T Savings 170035	\$68,424.31	\$68,423.50
Reserve - IB&T Savings 170035	\$213,441.88	\$216,545.22
Total IB&T Savings 170035	\$313,702.14	\$291,539.17
Total Cash & Equivalents	\$1,055,567.45	\$1,055,688.54
Total Current Assets	\$1,055,567.45	\$1,055,688.54
Total Non-Current Assets	\$0.00	\$0.00
Total Assets	\$1,055,567.45	\$1,055,688.54

Galena Public Library District
 Statements of Net Position - Modified Cash Basis
 As of the Dates Presented Below

LIABILITIES	Apr 2024	Apr 2023
Other Current Liabilities		
Payroll Liabilities		
IMRF Payroll Liabilities		
IMRF - 403B	\$1,741.27	\$1,323.15
Total Payroll Liabilities	\$1,741.27	\$1,323.15
Total Other Current Liabilities	\$1,741.27	\$1,323.15
Total Current Liabilities	\$1,741.27	\$1,323.15
Total Non-Current Liabilities	\$0.00	\$0.00
Total Liabilities	\$1,741.27	\$1,323.15
NET ASSETS	Apr 2024	Apr 2023
Current Net Assets		
Net Revenue	\$50,837.49	\$103,986.43
Other Net Assets		
Contra Net Margin Account	(\$50,837.49)	(\$103,986.43)
Corporate Fund Balance	\$328,305.67	\$354,854.97
Endowment Fund Balance	\$335,228.54	\$330,168.73
FICA Fund Balance	\$2,371.06	\$1,839.35
IMRF Fund Balance	\$5,994.69	\$11,256.32
Insurance Fund Balance	\$7,434.01	\$8,540.77
Memorial Fund Balance	\$68,424.31	\$68,424.31
Memorial Reserve Fund Balance	\$12,215.78	\$11,894.32
Reserve Fund Balance	\$293,852.12	\$267,386.62
Total Other Net Assets	\$1,002,988.69	\$950,378.96
Total Net Assets	\$1,053,826.18	\$1,054,365.39
	Apr 2024	Apr 2023
Total Liabilities & Net Assets	\$1,055,567.45	\$1,055,688.54

Galena Public Library District
Statements of Activity - Modified Cash Basis
As of the Periods Presented Below

	Apr 2024	Apr 2023	2023/2024 (YTD)	2022/2023 (YTD)
Revenue				
Digitization Project	\$150.00	\$0.00	\$1,780.00	\$8,881.00
Donations	\$10.00	\$2,113.25	\$1,144.25	\$4,348.25
Fines/Overdues	\$2.00	\$0.00	\$75.82	\$34.55
Friends (Other Grants)	\$1,000.00	\$3,983.96	\$3,972.80	\$3,983.96
Grants				
Per Capita Grant	\$0.00	\$0.00	\$6,664.05	\$6,664.05
Historical Department	\$53.00	\$27.00	\$135.55	\$68.00
Interest Income				
Corporate Interest	\$583.05	\$327.41	\$10,262.11	\$2,265.18
Endowment Interest	\$419.95	\$296.64	\$4,356.95	\$2,722.55
Memorial Reserve Interest	\$144.16	\$65.08	\$320.53	\$133.18
Reserve Interest	\$1,270.08	\$184.04	\$12,622.19	\$1,653.93
Total Interest Income	\$2,417.24	\$873.17	\$27,561.78	\$6,774.84
Item Replacements	\$53.39	\$26.99	\$207.31	\$290.52
Lit Fest	\$5,440.01	\$2,675.00	\$5,920.01	\$7,162.50
Non-Resident Fee	\$239.25	\$0.00	\$2,364.60	\$2,662.93
Other Income				
Corporate Other Income	\$0.00	\$13.14	\$0.00	\$153.66
Insurance Other Income	\$0.00	\$0.00	\$0.00	\$144.00
Total Other Income	\$0.00	\$13.14	\$0.00	\$297.66
Property Taxes				
Corporate Property Tax	\$0.00	\$0.00	\$361,550.06	\$349,104.15
FICA Property Tax	\$0.00	\$0.00	\$17,031.76	\$9,772.76
IMRF Property Tax	\$0.00	\$0.00	\$3,007.80	\$8,793.82
Insurance Property Tax	\$0.00	\$0.00	\$6,015.24	\$1,476.22
Total Property Taxes	\$0.00	\$0.00	\$387,604.86	\$369,146.95
Replacement Tax	\$55,141.60	\$0.00	\$55,141.60	\$0.00
Royalty Income	\$1,183.13	\$1,465.69	\$13,705.23	\$18,125.76
Service Charges	\$323.55	\$121.75	\$1,470.17	\$1,102.86
Pride	\$2,565.00	\$0.00	\$2,565.00	\$0.00
Interest Income	\$0.22	\$0.00	\$0.22	\$0.00
Total Revenue	\$68,578.39	\$11,299.95	\$510,313.25	\$429,543.83
Expenses				
Capital Outlay				
Books	\$1,719.09	\$1,724.30	\$19,225.16	\$18,155.01
Equipment	\$0.00	\$159.40	\$0.00	\$1,087.33
Improvements	\$0.00	\$0.00	\$128,972.00	\$10,609.30
Materials/Non-Printed/A-V	\$1,086.03	\$1,618.49	\$10,115.61	\$11,776.08
Total Capital Outlay	\$2,805.12	\$3,502.19	\$158,312.77	\$41,627.72
Commodities				
Databases	(\$1,044.68)	\$437.53	\$5,750.39	\$6,110.40
Periodicals	\$295.00	\$335.00	\$3,975.39	\$3,873.43
Postage/Shipping	\$72.87	\$67.13	\$297.08	\$193.94
Supplies	\$512.97	\$696.15	\$3,556.76	\$2,003.35
Total Commodities	(\$163.84)	\$1,535.81	\$13,579.62	\$12,181.12

	Apr 2024	Apr 2023	2023/2024 (YTD)	2022/2023 (YTD)
Contractual Services				
Accounting	\$1,311.99	\$1,235.86	\$13,206.39	\$12,909.32
Audit Fees	\$0.00	\$0.00	\$8,170.00	\$0.00
Legal	\$0.00	\$0.00	\$345.00	\$337.50
Maintenance	\$1,755.97	\$145.26	\$3,801.92	\$1,981.64
Other Contractual Services	\$129.00	\$179.00	\$1,463.12	\$3,310.16
PrairieCat Consortium	\$2,383.00	\$2,193.25	\$10,031.00	\$9,272.00
Technical Services	\$0.00	\$0.00	\$4,365.50	\$4,646.25
Total Contractual Services	\$5,579.96	\$3,753.37	\$41,382.93	\$32,456.87
Historical Digitization	\$0.00	\$439.96	\$5,511.75	\$16,962.84
Lit Fest Expenditures	\$0.00	\$0.00	\$5,027.96	\$7,039.62
Other Expenditures				
Misc Charges	\$0.00	\$105.00	\$503.03	\$507.23
Other Services				
Association Dues	\$0.00	\$0.00	\$457.00	\$440.00
Continuing Education				
Continuing Education	\$0.00	\$300.00	\$274.00	\$300.00
General Insurance (Bonding)	\$0.00	\$0.00	\$7,122.00	\$7,009.00
Marketing	\$0.00	\$0.00	\$645.40	\$540.70
Outreach	\$50.00	\$0.00	\$50.00	\$770.22
Programming	\$625.31	\$608.19	\$4,348.11	\$1,920.51
Public Notice/Legal	\$0.00	\$52.83	\$315.70	\$459.25
Utilities	\$2,384.95	\$2,094.99	\$16,338.45	\$14,831.41
Total Other Services	\$3,060.26	\$3,056.01	\$29,550.66	\$26,271.09
Personnel Services				
Payroll Taxes	\$1,309.21	\$1,183.18	\$14,067.19	\$12,879.97
Pension Contributions	\$707.97	\$817.86	\$7,159.14	\$7,265.81
Salaries				
Salaries	\$17,113.73	\$15,466.45	\$183,884.74	\$168,365.13
Total Personnel Services	\$19,130.91	\$17,467.49	\$205,111.07	\$188,510.91
Unapplied Cash Bill Payment Expense	(\$146.65)	\$0.00	\$0.00	\$0.00
Pride Expenditures	\$0.00	\$0.00	\$495.97	\$0.00
Total Expenses	\$30,265.76	\$29,859.83	\$459,475.76	\$325,557.40
Operating Margin	\$38,312.63	(\$18,559.88)	\$50,837.49	\$103,986.43
Net Margin	\$38,312.63	(\$18,559.88)	\$50,837.49	\$103,986.43

Supplementary Information

Galena Public Library District
 Statements of Activity Historical Months - Modified Cash Basis
 As of the Periods Presented Below

STATEMENT OF ACTIVITIES	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	Total
Revenue													
Digitization Project	\$100	\$0	\$100	\$570	\$0	\$0	\$350	\$460	\$0	\$125	\$25	\$150	\$1,880
Donations	\$5,810	\$325	\$779	\$145	\$0	\$0	\$25	\$25	\$0	\$160	\$0	\$10	\$7,279
Fines/Overdues	\$29	\$0	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$62	\$0	\$2	\$105
Friends (Other Grants)	\$0	\$0	\$1,979	\$0	\$0	\$0	\$580	\$0	\$0	\$414	\$0	\$1,000	\$3,973
Grants													
Corporate Grant	\$0	\$640	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$640
Per Capita Grant	\$0	\$0	\$0	\$6,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,664
Total Grants	\$0	\$640	\$0	\$6,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,304
Historical Department													
Historical Department	\$0	\$25	\$9	\$13	\$3	\$0	\$28	\$0	\$0	\$30	\$0	\$53	\$161
Interest Income													
Corporate Interest	\$643	\$752	\$969	\$1,111	\$1,222	\$1,341	\$1,460	\$1,246	\$884	\$740	\$706	\$583	\$11,657
Endowment Interest	\$298	\$405	\$416	\$424	\$478	\$417	\$419	\$476	\$425	\$414	\$467	\$420	\$5,060
Memorial Reserve Interest	\$0	\$1	\$0	\$0	\$1	\$0	\$174	\$1	\$0	\$0	\$1	\$144	\$321
Reserve Interest	\$782	\$1,088	\$1,249	\$1,263	\$1,237	\$1,266	\$1,249	\$1,279	\$1,289	\$1,231	\$1,289	\$1,270	\$14,492
Total Interest Income	\$1,723	\$2,246	\$2,634	\$2,799	\$2,937	\$3,024	\$3,302	\$3,002	\$2,598	\$2,385	\$2,464	\$2,417	\$31,531
Item Replacements	\$181	\$0	\$7	\$17	\$25	\$0	\$21	\$55	\$0	\$0	\$29	\$53	\$388
Lit Fest	\$100	\$750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$360	\$120	\$5,440	\$6,770
Non-Resident Fee	\$481	\$0	\$174	\$500	\$462	\$0	\$354	\$121	\$0	\$416	\$98	\$239	\$2,845
Property Taxes													
Corporate Property Tax	\$0	\$0	\$140,830	\$71,848	\$73,458	\$0	\$75,414	\$0	\$0	\$0	\$0	\$0	\$361,550
FICA Property Tax	\$0	\$0	\$6,634	\$3,385	\$3,460	\$0	\$3,553	\$0	\$0	\$0	\$0	\$0	\$17,032
IMRF Property Tax	\$0	\$0	\$1,172	\$598	\$611	\$0	\$627	\$0	\$0	\$0	\$0	\$0	\$3,008
Insurance Property Tax	\$0	\$0	\$2,343	\$1,195	\$1,222	\$0	\$1,255	\$0	\$0	\$0	\$0	\$0	\$6,015
Total Property Taxes	\$0	\$0	\$150,979	\$77,026	\$78,752	\$0	\$80,848	\$0	\$0	\$0	\$0	\$0	\$387,605
Replacement Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,142	\$55,142
Royalty Income	\$1,210	\$944	\$1,275	\$1,360	\$1,274	\$1,281	\$1,564	\$688	\$1,097	\$2,733	\$1,252	\$1,183	\$15,859
Service Charges	\$238	\$161	\$107	\$124	\$192	\$0	\$204	\$59	\$0	\$371	\$90	\$324	\$1,870
Pride	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,565	\$2,565
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$9,872	\$5,091	\$158,043	\$89,229	\$83,645	\$4,305	\$87,277	\$4,409	\$3,695	\$7,055	\$4,077	\$68,578	\$525,276

	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	Total
Expenses													
Capital Outlay													
Books	\$1,042	\$1,853	\$2,623	\$1,526	\$1,825	\$2,571	\$1,239	\$2,691	\$1,701	\$1,824	\$1,506	\$1,719	\$22,120
Equipment	\$118	\$1,677	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,795
Improvements	\$0	\$2,498	\$0	\$5,755	(\$4,805)	\$0	\$2,250	\$125,772	\$0	\$0	\$0	\$0	\$131,470
Materials/Non-Printed/A-V	\$1,095	\$1,830	\$420	\$1,543	\$1,860	\$950	\$803	\$920	\$754	\$886	\$894	\$1,086	\$13,041
Total Capital Outlay	\$2,255	\$7,858	\$3,043	\$8,824	(\$1,120)	\$3,521	\$4,292	\$129,383	\$2,455	\$2,710	\$2,400	\$2,805	\$168,425
Commodities													
Databases	\$335	\$375	\$413	\$1,944	\$404	\$856	\$1,424	\$303	\$532	\$480	\$440	(\$1,045)	\$6,460
Periodicals	\$660	\$0	\$0	\$370	\$2,232	\$295	\$0	\$0	\$709	\$75	\$0	\$295	\$4,635
Postage/Shipping	\$0	\$63	\$0	\$66	\$0	\$66	\$0	\$0	\$84	\$8	\$0	\$73	\$360
Supplies	\$269	\$154	\$79	\$375	\$498	\$812	\$547	\$109	\$26	\$456	\$141	\$513	\$3,980
Total Commodities	\$1,264	\$593	\$492	\$2,754	\$3,133	\$2,029	\$1,971	\$412	\$1,351	\$1,019	\$582	(\$164)	\$15,436
Contractual Services													
Accounting	\$1,233	\$1,236	\$1,244	\$1,239	\$1,449	\$1,236	\$1,227	\$1,233	\$1,527	\$1,308	\$1,431	\$1,312	\$15,675
Audit Fees	\$0	\$0	\$8,170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,170
Legal	\$0	\$0	\$0	\$0	\$75	\$0	\$0	\$0	\$0	\$270	\$0	\$0	\$345
Maintenance	\$3,802	\$2,114	\$135	\$490	\$45	\$90	\$502	\$167	\$0	\$617	\$0	\$1,756	\$9,718
Other Contractual Services	\$0	\$1,743	\$624	\$0	\$300	\$0	\$0	\$15	\$395	\$0	\$0	\$129	\$3,207
PrairieCat Consortium	\$0	\$0	\$2,383	\$0	\$0	\$2,383	\$499	\$0	\$2,383	\$0	\$0	\$2,383	\$10,031
Technical Services	\$410	(\$2,343)	\$1,055	\$0	\$375	\$823	\$2,113	\$0	\$0	\$0	\$0	\$0	\$2,433
Total Contractual Services	\$5,445	\$2,751	\$13,611	\$1,729	\$2,245	\$4,531	\$4,341	\$1,415	\$4,305	\$2,195	\$1,431	\$5,580	\$49,578
Historical Digitization	\$298	\$0	\$0	\$0	\$0	\$0	\$4,726	\$538	\$248	\$0	\$0	\$0	\$5,810
Lit Fest Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$30	\$23	\$0	\$0	\$4,975	\$0	\$5,028
Other Expenditures													
Misc Charges	\$45	\$247	\$0	\$25	\$0	\$0	\$83	\$27	\$233	\$60	\$75	\$0	\$795
Other Services													
Association Dues	\$0	\$0	\$0	\$0	\$0	\$0	\$372	\$0	\$0	\$85	\$0	\$0	\$457
Continuing Education													
Continuing Education	\$200	\$300	\$0	\$0	\$0	\$75	\$0	\$0	\$0	\$0	\$199	\$0	\$774
General Insurance (Bonding)	\$0	\$0	\$458	\$6,655	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$7,122
Marketing	\$0	\$0	\$300	\$0	\$225	\$0	\$120	\$0	\$0	\$0	\$0	\$0	\$645
Outreach	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50	\$50
Programming	\$2,604	\$4,032	\$364	\$1,515	\$949	\$240	\$822	\$219	\$112	\$214	(\$712)	\$625	\$10,983
Public Notice/Legal	\$10	\$0	\$0	\$32	\$0	\$0	\$239	\$45	\$0	\$0	\$0	\$0	\$326
Utilities	\$1,658	\$1,436	\$1,343	\$1,738	\$1,148	\$1,604	\$1,661	\$1,130	\$3,097	\$968	\$1,265	\$2,385	\$19,432
Total Other Services	\$4,471	\$5,767	\$2,465	\$9,940	\$2,322	\$1,919	\$3,214	\$1,395	\$3,218	\$1,267	\$751	\$3,060	\$39,790
Personnel Services													
Payroll Taxes	\$1,193	\$1,240	\$1,194	\$1,220	\$2,021	\$1,257	\$1,279	\$1,287	\$1,288	\$1,290	\$1,922	\$1,309	\$16,500
Pension Contributions	\$548	\$562	\$548	\$556	\$915	\$576	\$629	\$626	\$683	\$783	\$1,135	\$708	\$8,269

No Assurance Provided / All Disclosures Omitted

	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	Total
Salaries													
Salaries	\$15,594	\$16,208	\$15,609	\$15,948	\$26,414	\$16,428	\$16,712	\$16,824	\$16,842	\$16,864	\$25,130	\$17,114	\$215,687
Total Personnel Services	\$17,335	\$18,011	\$17,351	\$17,724	\$29,349	\$18,261	\$18,620	\$18,738	\$18,813	\$18,937	\$28,188	\$19,131	\$240,456
Unapplied Cash Bill Payment Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$147	\$0	\$0	\$0	\$0	(\$147)	\$0
Pride Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$296	\$0	\$0	\$0	\$200	\$0	\$496
Total Expenses	\$31,114	\$35,226	\$36,962	\$40,995	\$35,930	\$30,262	\$37,720	\$151,930	\$30,623	\$26,187	\$38,601	\$30,266	\$525,815
Operating Margin	(\$21,241)	(\$30,135)	\$121,082	\$48,234	\$47,715	(\$25,956)	\$49,557	(\$0.148)M	(\$26,929)	(\$19,132)	(\$34,524)	\$38,313	(\$539)
Net Margin	(\$21,241)	(\$30,135)	\$121,082	\$48,234	\$47,715	(\$25,956)	\$49,557	(\$0.148)M	(\$26,929)	(\$19,132)	(\$34,524)	\$38,313	(\$539)

Galena Public Library District

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

As of the Periods Presented Below

	Apr 2024	2023/2024 (YTD)	Budget (YTD)	YTD vs YTD budget (\$)
Revenue				
Digitization Project	\$150.00	\$1,780.00	\$2,000.00	(\$220.00)
Donations	\$10.00	\$1,144.25	\$1,000.00	\$144.25
Fines/Overdues	\$2.00	\$75.82	\$0.00	\$75.82
Friends (Other Grants)	\$1,000.00	\$3,972.80	\$13,127.00	(\$9,154.20)
Grants				
Corporate Grant	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)
Per Capita Grant	\$0.00	\$6,664.05	\$6,664.00	\$0.05
Total Grants	\$0.00	\$6,664.05	\$7,664.00	(\$999.95)
Historical Department	\$53.00	\$135.55	\$100.00	\$35.55
Interest Income				
Corporate Interest	\$583.05	\$10,262.11	\$8,000.00	\$2,262.11
Endowment Interest	\$419.95	\$4,356.95	\$0.00	\$4,356.95
Memorial Reserve Interest	\$144.16	\$320.53	\$0.00	\$320.53
Reserve Interest	\$1,270.08	\$12,622.19	\$0.00	\$12,622.19
Total Interest Income	\$2,417.24	\$27,561.78	\$8,000.00	\$19,561.78
Item Replacements	\$53.39	\$207.31	\$500.00	(\$292.69)
Lit Fest	\$5,440.01	\$5,920.01	\$2,000.00	\$3,920.01
Non-Resident Fee	\$239.25	\$2,364.60	\$3,000.00	(\$635.40)
Other Income				
Corporate Other Income	\$0.00	\$0.00	\$200.00	(\$200.00)
Property Tax Interest				
IMRF Property Tax Interest	\$0.00	\$0.00	\$3,004.01	(\$3,004.01)
Insurance Property Tax Interest	\$0.00	\$0.00	\$6,008.01	(\$6,008.01)
Total Property Tax Interest	\$0.00	\$0.00	\$9,012.02	(\$9,012.02)
Property Taxes				
Corporate Property Tax	\$0.00	\$361,550.06	\$361,074.57	\$475.49
FICA Property Tax	\$0.00	\$17,031.76	\$17,011.06	\$20.70
IMRF Property Tax	\$0.00	\$3,007.80	\$0.00	\$3,007.80
Insurance Property Tax	\$0.00	\$6,015.24	\$0.00	\$6,015.24
Total Property Taxes	\$0.00	\$387,604.86	\$378,085.63	\$9,519.23
Replacement Tax	\$55,141.60	\$55,141.60	\$0.00	\$55,141.60
Royalty Income	\$1,183.13	\$13,705.23	\$15,000.00	(\$1,294.77)
Service Charges	\$323.55	\$1,470.17	\$1,200.00	\$270.17
Pride	\$2,565.00	\$2,565.00	\$8,000.00	(\$5,435.00)
Interest Income	\$0.22	\$0.22	\$0.00	\$0.22
Total Revenue	\$68,578.39	\$510,313.25	\$448,888.65	\$61,424.60
Expenses				
Capital Outlay				
Books	\$1,719.09	\$19,225.16	\$24,000.00	(\$4,774.84)
Equipment	\$0.00	\$0.00	\$3,000.00	(\$3,000.00)
Improvements	\$0.00	\$128,972.00	\$166,000.00	(\$37,028.00)
Materials/Non-Printed/A-V	\$1,086.03	\$10,115.61	\$17,000.00	(\$6,884.39)
Total Capital Outlay	\$2,805.12	\$158,312.77	\$210,000.00	(\$51,687.23)
Commodities				

	Apr 2024	2023/2024 (YTD)	Budget (YTD)	YTD vs YTD budget (\$)
Databases	(\$1,044.68)	\$5,750.39	\$7,957.00	(\$2,206.61)
Periodicals	\$295.00	\$3,975.39	\$5,005.00	(\$1,029.61)
Postage/Shipping	\$72.87	\$297.08	\$500.00	(\$202.92)
Supplies	\$512.97	\$3,556.76	\$4,000.00	(\$443.24)
Total Commodities	(\$163.84)	\$13,579.62	\$17,462.00	(\$3,882.38)
Contractual Services				
Accounting	\$1,311.99	\$13,206.39	\$17,000.00	(\$3,793.61)
Audit Fees	\$0.00	\$8,170.00	\$16,749.00	(\$8,579.00)
Legal	\$0.00	\$345.00	\$4,000.00	(\$3,655.00)
Maintenance	\$1,755.97	\$3,801.92	\$10,000.00	(\$6,198.08)
Other Contractual Services	\$129.00	\$1,463.12	\$4,000.00	(\$2,536.88)
PrairieCat Consortium	\$2,383.00	\$10,031.00	\$10,032.00	(\$1.00)
Technical Services	\$0.00	\$4,365.50	\$10,000.00	(\$5,634.50)
Total Contractual Services	\$5,579.96	\$41,382.93	\$71,781.00	(\$30,398.07)
Historical Digitization	\$0.00	\$5,511.75	\$20,000.00	(\$14,488.25)
Lit Fest Expenditures	\$0.00	\$5,027.96	\$7,000.00	(\$1,972.04)
Other Expenditures				
Contingencies	\$0.00	\$0.00	\$10,000.00	(\$10,000.00)
Misc Charges	\$0.00	\$503.03	\$1,000.00	(\$496.97)
Total Other Expenditures	\$0.00	\$503.03	\$11,000.00	(\$10,496.97)
Other Services				
Association Dues	\$0.00	\$457.00	\$500.00	(\$43.00)
Continuing Education				
Continuing Education	\$0.00	\$274.00	\$2,000.00	(\$1,726.00)
General Insurance (Bonding)	\$0.00	\$7,122.00	\$7,500.00	(\$378.00)
Marketing	\$0.00	\$645.40	\$2,000.00	(\$1,354.60)
Outreach	\$50.00	\$50.00	\$2,000.00	(\$1,950.00)
Programming	\$625.31	\$4,348.11	\$12,000.00	(\$7,651.89)
Public Notice/Legal	\$0.00	\$315.70	\$500.00	(\$184.30)
Travel	\$0.00	\$0.00	\$500.00	(\$500.00)
Utilities	\$2,384.95	\$16,338.45	\$21,960.00	(\$5,621.55)
Total Other Services	\$3,060.26	\$29,550.66	\$48,960.00	(\$19,409.34)
Personnel Services				
Payroll Taxes	\$1,309.21	\$14,067.19	\$17,000.00	(\$2,932.81)
Pension Contributions	\$707.97	\$7,159.14	\$8,200.00	(\$1,040.86)
Reimbursements	\$0.00	\$0.00	\$100.00	(\$100.00)
Salaries				
Salaries	\$17,113.73	\$183,884.74	\$228,000.00	(\$44,115.26)
Total Personnel Services	\$19,130.91	\$205,111.07	\$253,300.00	(\$48,188.93)
Unapplied Cash Bill Payment Expense	(\$146.65)	\$0.00	\$0.00	\$0.00
Pride Expenditures	\$0.00	\$495.97	\$13,000.00	(\$12,504.03)
Total Expenses	\$30,265.76	\$459,475.76	\$652,503.00	(\$193,027.24)
Operating Margin	\$38,312.63	\$50,837.49	(\$203,614.35)	\$254,451.84
Net Margin	\$38,312.63	\$50,837.49	(\$203,614.35)	\$254,451.84

Galena Public Library District
Corporate Fund
Budget to Actual - Modified Cash Basis
As of the Periods Presented Below

	Apr 2024	2023/2024 (YTD)	Budget (YTD)	YTD vs YTD budget (\$)
Revenue				
Digitization Project	\$150.00	\$1,780.00	\$2,000.00	(\$220.00)
Donations	\$10.00	\$1,144.25	\$1,000.00	\$144.25
Fines/Overdues	\$2.00	\$75.82	\$0.00	\$75.82
Friends (Other Grants)	\$1,000.00	\$3,972.80	\$13,127.00	(\$9,154.20)
Grants				
Corporate Grant	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)
Per Capita Grant	\$0.00	\$0.00	\$6,664.00	(\$6,664.00)
Total Grants	\$0.00	\$0.00	\$7,664.00	(\$7,664.00)
Historical Department	\$53.00	\$135.55	\$100.00	\$35.55
Interest Income				
Corporate Interest	\$583.05	\$10,262.11	\$8,000.00	\$2,262.11
Reserve Interest	\$0.00	\$980.55	\$0.00	\$980.55
Total Interest Income	\$583.05	\$11,242.66	\$8,000.00	\$3,242.66
Item Replacements	\$53.39	\$207.31	\$500.00	(\$292.69)
Lit Fest	\$5,440.01	\$5,920.01	\$2,000.00	\$3,920.01
Non-Resident Fee	\$239.25	\$2,364.60	\$3,000.00	(\$635.40)
Other Income				
Corporate Other Income	\$0.00	\$0.00	\$200.00	(\$200.00)
Property Taxes				
Corporate Property Tax	\$0.00	\$361,550.06	\$361,074.57	\$475.49
Replacement Tax	\$55,141.60	\$55,141.60	\$0.00	\$55,141.60
Royalty Income	\$0.00	\$2,445.71	\$15,000.00	(\$12,554.29)
Service Charges	\$323.55	\$1,470.17	\$1,200.00	\$270.17
Pride	\$2,565.00	\$2,565.00	\$8,000.00	(\$5,435.00)
Interest Income	\$0.22	\$0.22	\$0.00	\$0.22
Total Revenue	\$65,561.07	\$450,015.76	\$422,865.57	\$27,150.19
Expenses				
Capital Outlay				
Books	\$1,719.09	\$19,225.16	\$24,000.00	(\$4,774.84)
Equipment	\$0.00	\$0.00	\$3,000.00	(\$3,000.00)
Improvements	\$0.00	\$128,972.00	\$166,000.00	(\$37,028.00)
Materials/Non-Printed/A-V	\$1,086.03	\$10,115.61	\$17,000.00	(\$6,884.39)
Total Capital Outlay	\$2,805.12	\$158,312.77	\$210,000.00	(\$51,687.23)
Commodities				
Databases	(\$1,044.68)	\$5,750.39	\$7,957.00	(\$2,206.61)
Periodicals	\$295.00	\$3,975.39	\$5,005.00	(\$1,029.61)
Postage/Shipping	\$72.87	\$297.08	\$500.00	(\$202.92)
Supplies	\$512.97	\$3,556.76	\$4,000.00	(\$443.24)
Total Commodities	(\$163.84)	\$13,579.62	\$17,462.00	(\$3,882.38)
Contractual Services				
Accounting	\$1,311.99	\$13,206.39	\$17,000.00	(\$3,793.61)
Audit Fees	\$0.00	\$8,170.00	\$16,749.00	(\$8,579.00)
Legal	\$0.00	\$345.00	\$4,000.00	(\$3,655.00)
Maintenance	\$1,755.97	\$3,801.92	\$10,000.00	(\$6,198.08)
Other Contractual Services	\$129.00	\$1,448.12	\$4,000.00	(\$2,551.88)

	Apr 2024	2023/2024 (YTD)	Budget (YTD)	YTD vs YTD budget (\$)
PrairieCat Consortium	\$484.95	\$3,366.95	\$10,032.00	(\$6,665.05)
Technical Services	\$0.00	\$4,365.50	\$10,000.00	(\$5,634.50)
Total Contractual Services	\$3,681.91	\$34,703.88	\$71,781.00	(\$37,077.12)
Historical Digitization	\$0.00	\$5,511.75	\$20,000.00	(\$14,488.25)
Lit Fest Expenditures	\$0.00	\$5,027.96	\$7,000.00	(\$1,972.04)
Other Expenditures				
Contingencies	\$0.00	\$0.00	\$10,000.00	(\$10,000.00)
Misc Charges	\$0.00	\$503.03	\$1,000.00	(\$496.97)
Total Other Expenditures	\$0.00	\$503.03	\$11,000.00	(\$10,496.97)
Other Services				
Association Dues	\$0.00	\$457.00	\$500.00	(\$43.00)
Continuing Education				
Continuing Education	\$0.00	\$274.00	\$2,000.00	(\$1,726.00)
Marketing	\$0.00	\$645.40	\$2,000.00	(\$1,354.60)
Outreach	\$50.00	\$50.00	\$2,000.00	(\$1,950.00)
Programming	\$625.31	\$4,348.11	\$12,000.00	(\$7,651.89)
Public Notice/Legal	\$0.00	\$315.70	\$500.00	(\$184.30)
Travel	\$0.00	\$0.00	\$500.00	(\$500.00)
Utilities	\$2,384.95	\$16,338.45	\$21,960.00	(\$5,621.55)
Total Other Services	\$3,060.26	\$22,428.66	\$41,460.00	(\$19,031.34)
Personnel Services				
Reimbursements	\$0.00	\$0.00	\$100.00	(\$100.00)
Salaries				
Salaries	\$17,113.73	\$183,884.74	\$228,000.00	(\$44,115.26)
Total Personnel Services	\$17,113.73	\$183,884.74	\$228,100.00	(\$44,215.26)
Unapplied Cash Bill Payment Expense	(\$146.65)	\$0.00	\$0.00	\$0.00
Pride Expenditures	\$0.00	\$495.97	\$13,000.00	(\$12,504.03)
Total Expenses	\$26,350.53	\$424,448.38	\$619,803.00	(\$195,354.62)
Operating Margin	\$39,210.54	\$25,567.38	(\$196,937.43)	\$222,504.81
Net Margin	\$39,210.54	\$25,567.38	(\$196,937.43)	\$222,504.81

Galena Public Library District
 Endowment Fund
 Budget to Actual - Modified Cash Basis
 As of the Periods Presented Below

	Apr 2024	2023/2024 (YTD)	Budget (YTD)	YTD vs YTD budget (\$)
Revenue				
Interest Income				
Endowment Interest	\$419.95	\$4,356.95	-	-
Total Revenue	\$419.95	\$4,356.95	-	-
Net Margin	\$419.95	\$4,356.95	-	-

Galena Public Library District
 FICA Fund
 Budget to Actual - Modified Cash Basis
 As of the Periods Presented Below

	Apr 2024	2023/2024 (YTD)	Budget (YTD)	YTD vs YTD budget (\$)
Revenue				
Property Taxes				
FICA Property Tax	\$0.00	\$17,031.76	\$17,011.06	\$20.70
Total Revenue	\$0.00	\$17,031.76	\$17,011.06	\$20.70
Expenses				
Personnel Services				
Payroll Taxes	\$1,309.21	\$14,067.19	\$17,000.00	(\$2,932.81)
Total Expenses	\$1,309.21	\$14,067.19	\$17,000.00	(\$2,932.81)
Operating Margin	(\$1,309.21)	\$2,964.57	\$11.06	\$2,953.51
Net Margin	(\$1,309.21)	\$2,964.57	\$11.06	\$2,953.51

Galena Public Library District
IMRF Fund
Budget to Actual - Modified Cash Basis
As of the Periods Presented Below

	Apr 2024	2023/2024 (YTD)	Budget (YTD)	YTD vs YTD budget (\$)
Revenue				
Property Tax Interest				
IMRF Property Tax Interest	\$0.00	\$0.00	\$3,004.01	(\$3,004.01)
Property Taxes				
IMRF Property Tax	\$0.00	\$3,007.80	\$0.00	\$3,007.80
Total Revenue	\$0.00	\$3,007.80	\$3,004.01	\$3.79
Expenses				
Personnel Services				
Pension Contributions	\$707.97	\$7,159.14	\$8,200.00	(\$1,040.86)
Total Expenses	\$707.97	\$7,159.14	\$8,200.00	(\$1,040.86)
Operating Margin	(\$707.97)	(\$4,151.34)	(\$5,195.99)	\$1,044.65
Net Margin	(\$707.97)	(\$4,151.34)	(\$5,195.99)	\$1,044.65

Galena Public Library District
Insurance Fund
Budget to Actual - Modified Cash Basis
As of the Periods Presented Below

	Apr 2024	2023/2024 (YTD)	Budget (YTD)	YTD vs YTD budget (\$)
Revenue				
Property Tax Interest				
Insurance Property Tax Interest	\$0.00	\$0.00	\$6,008.01	(\$6,008.01)
Property Taxes				
Insurance Property Tax	\$0.00	\$6,015.24	\$0.00	\$6,015.24
Total Revenue	\$0.00	\$6,015.24	\$6,008.01	\$7.23
Expenses				
Other Services				
General Insurance (Bonding)	\$0.00	\$7,122.00	\$7,500.00	(\$378.00)
Total Expenses	\$0.00	\$7,122.00	\$7,500.00	(\$378.00)
Operating Margin	\$0.00	(\$1,106.76)	(\$1,491.99)	\$385.23
Net Margin	\$0.00	(\$1,106.76)	(\$1,491.99)	\$385.23

Galena Public Library District
Memorial Reserve Fund
 Budget to Actual - Modified Cash Basis
 As of the Periods Presented Below

	Apr 2024	2023/2024 (YTD)	Budget (YTD)	YTD vs YTD budget (\$)
Revenue				
Interest Income				
Memorial Reserve Interest	\$144.16	\$320.53	-	-
Total Revenue	\$144.16	\$320.53	-	-
Net Margin	\$144.16	\$320.53	-	-

Galena Public Library District
 Per Capita Fund
 Budget to Actual - Modified Cash Basis
 As of the Periods Presented Below

	Apr 2024	2023/2024 (YTD)	Budget (YTD)	YTD vs YTD budget (\$)
Revenue				
Grants				
Per Capita Grant	\$0.00	\$6,664.05	\$0.00	\$6,664.05
Total Revenue	\$0.00	\$6,664.05	\$0.00	\$6,664.05
Expenses				
Contractual Services				
PrairieCat Consortium	\$1,898.05	\$6,664.05	\$0.00	\$6,664.05
Total Expenses	\$1,898.05	\$6,664.05	\$0.00	\$6,664.05
Operating Margin	(\$1,898.05)	\$0.00	\$0.00	\$0.00
Net Margin	(\$1,898.05)	\$0.00	\$0.00	\$0.00

Galena Public Library District
 Reserve Fund
 Budget to Actual - Modified Cash Basis
 As of the Periods Presented Below

	Apr 2024	2023/2024 (YTD)	Budget (YTD)	YTD vs YTD budget (\$)
Revenue				
Interest Income				
Reserve Interest	\$1,270.08	\$11,641.64	\$0.00	\$11,641.64
Royalty Income	\$1,183.13	\$11,259.52	\$0.00	\$11,259.52
Total Revenue	\$2,453.21	\$22,901.16	\$0.00	\$22,901.16
Expenses				
Contractual Services				
Other Contractual Services	\$0.00	\$15.00	\$0.00	\$15.00
Total Expenses	\$0.00	\$15.00	\$0.00	\$15.00
Operating Margin	\$2,453.21	\$22,886.16	\$0.00	\$22,886.16
Net Margin	\$2,453.21	\$22,886.16	\$0.00	\$22,886.16

Galena Public Library District
Memorial Fund
 Budget to Actual - Modified Cash Basis
 As of the Periods Presented Below

	Apr 2024	2023/2024 (YTD)	Budget (YTD)	YTD vs YTD budget (\$)
Gross Margin	\$0.00	\$0.00	-	-
Net Margin	\$0.00	\$0.00	-	-

6a. DISCUSSION AND POSSIBLE ACTION ON REINVESTMENT OF CD168472 AND CD168471



Certificate	Tax ID	Date	Balance
168471	On File	05/06/2024	75,201.06

GALENA PUBLIC LIBRARY
601 S BENCH ST
GALENA IL 61036



Certificate of Deposit
Maturity Notice
Automatically Renewable

Maturing on 05/15/2024
Term 11 Months
Next Maturity 04/15/2025
Next Earning 06/15/2024
The new rate is not yet determined. For new rate, phone us at (815)777-6300 on or after 05/15/2024
Period Earnings 247.85
Pd by ACH XXXXXX5071
Earnings Paid YTD 1,255.80



Certificate	Tax ID	Date	Balance
168472	On File	05/06/2024	73,151.40

GALENA PUBLIC LIBRARY
601 S BENCH ST
GALENA IL 61036



Certificate of Deposit
Maturity Notice
Automatically Renewable

Maturing on 05/15/2024
Term 11 Months
Next Maturity 04/15/2025
Next Earning 06/15/2024
The new rate is not yet determined. For new rate, phone us at (815)777-6300 on or after 05/15/2024
Period Earnings 241.10
Pd by ACH XXXXXX5071
Earnings Paid YTD 1,221.58

7. LIBRARY DIRECTOR'S REPORT

April/May 2024

Board News

Last year, the board participated in a Budget Training with Alex Todd, from Deiters & Todd Consulting. Alex Todd is also the library director at Prospect Heights Public Library District. At June's meeting, Alex will be back to present a training on Board & Director Roles and Responsibilities. It will be an hour with time for questions.

If you have filed your Statement of Economic Interest with the Clerk, I will need the bottom portion filed here at the library.

Circulation/Outreach

At last month's Senior Expo, the library had the opportunity to set-up an information table. Sam spoke with a number of local and county-wide community members. Services highlighted included: homebound delivery, book clubs, library programs, and library card sign-up. We also had library swag available for giveaway.

Adult Services

The 4th Annual Galena Pride Picnic is right around the corner. This year's picnic has 17 vendors and 26 sponsors. We've received just under \$7,000 in sponsorships, all of which will go towards the picnic. The event will have local musicians, drag show, drag storytime, face painting, lawn games, arts and crafts, food and drink, and a family friendly atmosphere. Both Galena EMS and Galena Police will be present at the event. We are still looking for additional volunteers. If you are interested, please fill out the [Volunteer Form!](#)

Galena's new Poet Laureate, Ted Williams, has already created quite the footprint with his new title. All presentations under the title must be submitted to the library so we can track his community engagement. At this time, Ted has already submitted a number of events and is serving on the Bicentennial Committee for his legacy project.

Upcoming Programs

- May 19: LitFest: Picnic with Louisa May Alcott in Grant Park
- May 20: Morning Book Club: *The Appalachian Trail* by Philip D'Anieri
- May 21: Evening Book Club: *The Book of Unknown Americans* by Cristina Henriquez
- May 22: Silent Book Club
- June 4: ILP: Dr. Temple Grandin
- June 8: Galena Pride Picnic

Youth Services

Upcoming Programs

- May 16: Planting Pride w/ Riverview Center
- May 20: STEAM Club (last one of the school year)
- May 21: 4-H Club
- May 29: As Seen on TikTok
- May 28: Bluey Bash
- May 31: Sprinkler Storytime
- June 4: Trolley Adventure
- Every Friday: Family Storytime

Historical Room/Archives

The library utilizes Google Workspace for its files. We are transferring all of our documents from the library's server to Google. With our nonprofit status, we have 100TB of available space and are currently using less than 1TB. Not all of our files have been moved from the server, but we still have a lot of space.

While looking for alternative storage for the digital files of the historical newspapers, it was suggested to look at cloud based storage. The library has 14 hard drives with 21 TB of storage. Of that 21TB, only 9.2TB is being used. Rachel is currently uploading all of the contents from the hard drives to our Google Drive. Depending on space, once we have finished moving files from the server to the Drive, we could keep the newspapers here or look for an alternative cloud based storage. Rachel is also condensing the amount of hard drives and moving files from the older drives (2018) to the newer drives (2023).

Director

Building

- Roof Inspection: Giese has provided a report and quote for roof repair. Building & Grounds will review at their next meeting, May 14th.
- Egress Window: Thistle Group has provided a quote for the egress window. Scott Schemehorn has not yet. Building & Grounds will review the quote(s) at their next meeting, May 14th.
- Tree Trimming: The library is still on Dan Cole's list.
- Landscaping: Waiting on a planting date. Master Gardeners have finalized the plant list. This spring we will focus on the front and a portion of the back. We will clean up the retaining wall next year.
- Updated floor plans/occupancy load: In the process of updating the Disaster Plan, I found that the occupancy load may not correctly match the current arrangement of the library. I reached out to Baranski to hopefully update the floor plans to then have the Fire Marshall come to the occupancy load.
- Fire Alarm System: The library's current fire alarm system was installed in 1990. Command Security, the company who the system is through, came and did a walk through of the building to look at the system. They will create a report of their findings and decide whether we should keep the current system and update a few things or install a new system. A new system would mostly be upgraded equipment and a bit of wiring to bring the building up to code. Once this has been decided, we will do a fire inspection.

- Retaining wall: Matt Wiene came and looked at the damage done to the retaining wall. He said the damage is minimal and no stones will need replacing. He quoted \$300 to move the stones back in place. The quote and photos were sent to State Farm Claims.

Finances

- Budget: Budget is a work in progress. Frances and I will meet within the next week or two to go over the first draft. The Finance Committee will need to schedule a meeting either at the end of May or early June. In order to pass the budget, a public notice of the hearing needs to be published 30 days before. The budget is typically passed at the August meeting; this year the date will be August 13th. The public notice will need to be published in the July 10th issue of the paper, at the latest.
- Audit: A proposal from Lauterbach & Amen is included in the packet. This firm provides audit services to many public libraries and public library districts in Illinois. It is more expensive than O'Connor, but we would sign an agreement for three years.
- Personal Property Replacement Tax: The City recently reached out to me to let me know they were behind on paying the library their Personal Property Replacement Tax. The last check the library received was in October 2021. The library received a check for \$55,141.60. This amount brings us current with money owed. Because PPRT goes into the Corporate account that is where these funds were deposited.

IT

- Website: ADA upgrades to the website are complete.
- Security cameras: I have a quote for the rewiring and equipment upgrade for the new security system. Quotes are included in this packet. Costs are covered within the technical services budget line.

Continuing Education

Jenna

- Delegate's Assembly - PrairieCat
- Why Emotional Intelligence Matters at Work - RAILS
- Secretary of State Zoom Call - Secretary of State
- Technical Services Committee - PrairieCat
- OMA for Public Bodies - Attorney General's Office
- PrairieCat Update - PrairieCat

Larissa

- New World's Imagined - Macmillan Publishing

Rachel

- Freedom Lifted - RAILS

Sam

- Shhhake It Off! Teen Programming for Rural Libraries - Kansas Terry
- PC/MARC/MARC Trainees Catalogers Meeting - PrairieCat
- PC Technical Services Committee - PrairieCat
- Why Emotional Intelligence Matters at Work - RAILS
- PC Circulation Committee Meeting - PrairieCat



JLTech LLC
16084325026
108 Victoria In
Barneveld, WI 53507

Prepared For
Galena Public Library
601 S Bench St,
Galena, IL 61036

Estimate Date
04/26/2024

Estimate Number
0001019

Description	Rate	Qty	Line Total
Cameras	\$150.00	9	\$1,350.00
8 TB Drive	\$250.00	1	\$250.00
		Subtotal	1,600.00
		Tax	0.00
		Estimate Total (USD)	\$1,600.00



ESTIMATE #	Date	Expires
1540	04/03/2024	

Title: New Cat 6 Cables for Cameras

Customer

Galena Library

Summary

This would be a budget number for installing 10 Cat 6 cables for camera locations discussed with Jason Leonard.

- 4 Cat 6 cables for upstairs
- 6 Cat 6 cables for basement

Total \$1,875.00

Terms & Conditions

Please review the following terms and estimate due-date prior to work beginning.

Approval

This Estimate has been accepted on _____ by _____

Signature: _____



GALENA PUBLIC LIBRARY DISTRICT

STRATEGIC PLAN

2022-2026

Approved: December 13, 2021

ACKNOWLEDGEMENTS

The Galena Public Library District's purpose is to understand the needs of our community and identify ways to meet those needs. During the strategic planning process, a great deal of information was collected from many community members. The library staff and Board of Trustees are grateful for the many valuable insights received and the generous time given by completing surveys and attending focus groups. The feedback gathered was the cornerstone in development of this strategic plan. Thank you all very much!

The success of a public library depends on the commitment of its staff and its Board of Trustees. The Galena Public Library is privileged to have two groups with a deep sense of dedication to the building and the greater community. Staff and trustees attended two joint brainstorming sessions to identify the strengths, weaknesses, opportunities, threats, and future goals of the library. All were instrumental in the planning and implementation of this process and plan. We are incredibly thankful for their time, ideas, and devotion to our library.

Library staff:

Annette Anderson, Library Clerk
Hillary Dickerson, Library Clerk
Jenna Diedrich, Library Director
Larissa Distler, Adult Services Librarian
Emma Furlong, Library Page
Dale Glick, Historical Librarian
Charles Holmes, Custodian
Linda Klug, Circulation Librarian
Dayna Lapidus, Library Clerk
Rachel Lenstra, Youth Services Librarian/Archivist
Sara Millhouse, Substitute
Kathleen Pedersen, ILL Librarian
Steve Repp, Historical Librarian

Library Board of Trustees

Craig Albaugh
Maria Rector
Earl Thompson
Katherine Walker
John Cox
Walter Johnson
Tracy Furlong (Appointed October 2021)
Dianne Allendorf (Resigned May 2021)
Gloria Junge (Resigned August 2021)

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INTRODUCTION

In January 2021, amid a temporary closure due to COVID-19, it was decided the library was in need of a new strategic plan in order to better align with a changing community. Discussions between the Board of Trustees and Library Director found the best way to start the process was to involve library staff. Avenues to connect with the community could then be identified and the real work could begin.

Our goal was to make the strategic planning process as all-encompassing as possible. Early involvement with library staff helped identify the key ways in which data was gathered: a survey, focus groups, real time engagement with current users, joint sessions between staff and the Board of Trustees, and a Strength, Weakness, Opportunity, Threat (SWOT) Analysis.

To best gauge the needs of our community, library staff believed it necessary to expand its previously identified forms of communication in order to reach more residents. We recognized that to gain traction and engage the greatest number of participants, we needed to explore multiple data gathering tools. Once those tools were identified, the planning process was broken into the following six phases:

PHASE 1: COMMUNITY SURVEY

The community survey consisted of 25 questions that inquired how members of the community use the library and how they would like to use the library in the future. Understanding how people currently use the library and what else they would like to see, provides us with a path to increase connection with users and non-users. Another key component of the survey was to identify how the library can inform the community of its services. Awareness of how and where the community intakes information is beneficial to the library.

The community survey was disseminated (online and paper surveys) to the following places: library, Galena Unit School District, Facebook, Instagram, Galena Gazette print and online, Friends of the Galena Public Library membership list, local churches, library website, and library newsletter link. The survey was also available in Spanish.

PHASE 2: FOCUS GROUPS

We held two virtual focus groups, which were advertised in the Galena Gazette, on social media, and the library's website. The first was held on May 27, 2021 and the second on June 17, 2021. Both sessions were facilitated by library staff.

PHASE 3: COMMUNITY POST IT WALL

The Community Post It Wall began as a project Larissa Distler completed as part of a graduate course through University of Wisconsin-Madison. As data was gathered through the Community Survey and the focus groups, it was written on post its and shared to the wall. Patrons were encouraged to add their own feedback to the Post It Wall. This engagement was a third way we gathered information.



Photo credit: Larissa Distler

PHASE 4: COMMUNITY RESOURCE SCAN

An environmental scan, or community resource scan, is the process of gathering information on the greater community to provide a snapshot of the context in which the library operates. Organizations, businesses, schools, and more were included in the scan. Data gathered on individual institutions included the type of resource, the services offered, the monetary value (if services are free or have a fee), whether a current partnership with the library is in place, and what kind of partnership could be established. This data will assist the library in developing programs and services.

PHASE 5: BOARD AND STAFF SESSION/SWOT ANALYSIS

On July 27, 2021, the Board of Trustees and library staff convened to discuss the Strengths, Weaknesses, Opportunities, and Threats (SWOT) of the library. The findings of this session are included in Appendix A.

PHASE 6: SYNTHESIS/IDENTIFICATION OF GOALS & OBJECTIVES

Information gathered from the survey, focus groups, community resource scan, and the SWOT Analysis were compiled and synthesized in order to identify future goals.

MISSION

The mission of the Galena Public Library District is to inspire lifelong learning, advance knowledge, provide cultural and recreational opportunities, and strengthen our community.

VISION

The vision of the Galena Public Library District communicates what a successful future will look like. The library is committed to:

- o Being a thriving community center for information, inspiration, and ideas that empower personal growth and provides a welcoming space that improves lives and connections;
- o Being a leading resource for educational support, self-directed, lifelong learning opportunities and literacy;
- o Being an outward-thinking organization that believes in the potential of each employee and invests in their professional success;
- o Preservation of local history

VALUES

Innovation: We strive to identify innovative ways to approach new and familiar problems and provide value to our community.

Inclusion: We create a welcoming, safe environment for everyone and provide a variety of services and resources in respect to our diverse community.

Historical Preservation: We invest in the preservation of information in all media and formats and are committed to our local history.

Collaboration: We place importance on the library's ability to form and sustain partnerships with businesses and organizations in our community.

Patron-focused Service: We listen to and learn from our patrons in order to provide the best services and experience possible.

STRATEGIC GOALS & OBJECTIVES

I. EXPAND LIBRARY REACH

- a. Evaluate the tax base and its ability to adequately serve future library operation.
 - i. Evaluate current tax base and consider possible expansion.
 - ii. Determine future demographic of community.
- b. Implement a multi-step marketing strategy for library services and resources.
 - i. Develop a plan that will diversify library promotional strategies.
 - ii. Investigate new ways to reach current, underserved, and unserved patrons.
 - iii. Develop a communication plan that will keep staff and trustees up to date on library offerings.
- c. Preserve and build on proven programs and services offerings.
 - i. Schedule high demand, well received programs that receive consistent attendance.
 - ii. Utilize the Public Library Association (PLA) Project Outcome or other evaluation metric for program evaluation to assist in determining what is successful and what can be discontinued.
- d. Continue to build relationships and collaborate with local businesses and organizations.
 - i. Develop a list of community stakeholders that the library can partner with.
 - ii. Explore the option to hold annual meetings with community stakeholders to assist in evaluating library's response to community needs.

II. EQUITABLE ACCESS TO INFORMATION AND LIBRARY SERVICES

- a. Diversification
 - i. Develop an Equity, Diversity, Inclusion Statement that includes definition and priorities of EDI.
 - ii. Partner with community stakeholders to assist in expanding library's offering of multicultural programming.
 - iii. Develop services that address the unique needs of specific communities.
 - iv. Expand library collections that accurately and authentically reflect the perspectives of diverse communities.
- b. Accessibility
 - i. Expand delivery service program
 - ii. Incorporate accessibility features into new library website such as, but not limited to, the ability to change font size, translation, image recognition, and contextual understanding.
- c. Historical Preservation
 - i. Continue digitization project of historical documents, including issues of *Galena Gazette*.
 - ii. Identify possible funding opportunities for large digitization projects.
 - iii. Identify and obtain technology equipment needed for access to historical information.

- iv. Promote historical artifacts held by library through programming opportunities.

III. PRIORITIZE LIBRARY BUILDING

- a. Develop a capital improvement plan that identifies future needs and is in alignment with budgetary constraints.
 - i. Identify what the current building can and cannot provide for community needs.
 - ii. Compile past building projects in order to plan for future updates.
 - iii. Identify potential funding opportunities for building renovations and construction.
 - iv. Continue to perform upgrades on building and technology needs.
- b. Continual exploration of community needs from the library building
 - i. Develop a schedule for annual evaluation of community's response to library offerings
 - ii. Townhalls, focus groups, and/or surveys may be used to gather data.
- c. Expand library services to library grounds
 - i. Create a unique outdoor space for socialization and program needs
 - ii. Implement sustainable landscaping

IV. ORGANIZATIONAL INFRASTRUCTURE

- a. Investment in library staff.
 - i. Research continuing education opportunities for staff of all levels.
 - ii. Continue to implement a competitive salary schedule.
 - iii. Create and implement technology competencies for staff including training on digital resources.
- b. Define critical library outcomes and measure them annually.
 - i. Define what critical library outcomes are.
 - ii. Develop a long-range facilities plan that aligns with patron and service needs.
- c. Streamline policies and procedures to ensure clarity and smooth workflow.
 - i. Create an internal process for policy and procedure review.
 - ii. Identify and create necessary policies not currently implemented by library.
 - iii. Create and revise procedures for routine tasks performed throughout the library.

OBJECTIVE TIMELINE

FY 2022 - 2023	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
EXPAND LIBRARY REACH						1.a		1.c			1.b.i-ii	1.b.iii	1.d
EQUITABLE ACCESS	2.b.ii			2.a	2.b.i		2.c.iv			2.c.iii			
LIBRARY BUILDING			3.a.i	3.a.ii			3.a.iii	3.b.i	3.b.ii				
ORG INFRASTRUCTURE	4.c	4.a.i		4.b.i	4.b.ii	4.a.ii					4.a.iii		

FY 2024	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
EXPAND LIBRARY REACH	1.c			1.b.i-ii		1.d						
EQUITABLE ACCESS			2.c.iii						2.a			2.c.iv
LIBRARY BUILDING	3.b.i	3.b.ii									3.c.ii	
ORG INFRASTRUCTURE				4.a.iii			4.a.i				4.a.ii	

FY 2025	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
EXPAND LIBRARY REACH	1.c			1.b.i-ii		1.d						
EQUITABLE ACCESS			2.c.iii						2.a			2.c.iv
LIBRARY BUILDING	3.b.i	3.b.ii										
ORG INFRASTRUCTURE				4.a.iii			4.a.i				4.a.ii	

FY 2026 - 2027	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26
EXPAND LIBRARY REACH	1.c			1.b.i-ii		1.d							1.c
EQUITABLE ACCESS			2.c.iii						2.a			2.c.iv	
LIBRARY BUILDING	3.b.i	3.b.ii											3.b.i
ORG INFRASTRUCTURE				4.a.iii			4.a.i				4.a.ii		

APPENDIX A: SWOT ANALYSIS

Board Attendance: Craig Albaugh, Walter Johnson, Katherine Walker, Earl Thompson, Maria Rector, Gloria Junge, John Cox

Staff Attendance: Jenna Diedrich, Sara Millhouse, Rachel Lenstra, Dayna Lapidus, Hillary Dickerson, Steve Repp, Larissa Distler, Dale Glick, Annette Anderson

Strengths	Ideas to build upon strengths
<ul style="list-style-type: none"> ● Access to ILL ● Dedicated staff who works cohesively ● High visibility of traditional services and building ● Community understands purpose of library ● Tech help ● Facility well cared for and welcoming ● Knowledgeable staff and director ● Cohesive board ● Varied programs reach variety of populations within community ● Special Events: LitFest, Dr. Who ● Stable funding - allows to offer free events ● Historical Room - preservation ● Database subscriptions ● Ability to connect with patrons and visitors ● Ability to establish partnerships with other organizations/businesses 	<ul style="list-style-type: none"> ● Tech help: book a Librarian, tech tutors (teens, older adults) ● Preservation: continued digitization

Weaknesses	Ideas for repairing weaknesses
<ul style="list-style-type: none"> ● Access to building - limited parking (city-wide issue) ● Space - meeting/quiet space, inability to grow. Library is landlocked by historical buildings. ● Hours - don't necessarily align with community need; very little to no traffic in late evening hours ● Current staff not fluent in additional language - primarily Spanish ● Teen usage is low ● Marketing/Visibility - ability to inform community of library events and services 	<ul style="list-style-type: none"> ● Inability to grow: potential satellite location that could be used for programming, meeting space, Historical, storage, etc. ● Inability to grow: Addition to northside of building over the parking lot ● Meeting/quiet space: revisit Baranski's plan ● Meeting/quiet space: revisit 2nd floor of downtown Post Office (could invite own set of difficulties as it is a federal building) ● Hours: change hours (10-7) to eliminate late evening lull ● Teen Usage: return focus to create unique usable space ● Marketing: inquire patrons how they obtain community news; mailing list by township ● Changing presentation of newspaper articles - move from press releases to personal stories and include photographs

Opportunities	Ideas for investigating opportunities
<ul style="list-style-type: none"> ● Intergovernmental Agreement with area schools ● Expand Outreach services - connect with homeschooling groups; expand homebound program; create local collections in assisted living ● Outreach: Hispanic community ● Prairie Ridge ● Meeting Space - Social Service needs ● Increase partnership with schools ● Cross Promotion ● Close digital divide ● Continual assessment of community needs ● Library grounds ● Spread visibility throughout areas of community 	<ul style="list-style-type: none"> ● IGA: RAILS provides continuing education on topic and sample contract. Connect with schools to identify an equal exchange ● Outreach: Partner with leaders in Hispanic community; bilingual volunteers; expand promotion of employment opportunities to attract diverse candidates ● Prairie Ridge: bringing program opportunities there; partnering with transportation to library for programs/events ● Meeting space: Revisit Baranski plan ● Schools: Partner with superintendent and board; find out what school needs from community/library ● Digital divide: Exterior repeater to extend WiFi connection in back parking lot ● Assessment of community needs: include as a regular board agenda item. Allows for greater board awareness ● Library grounds: increase accessibility; make usable for programs; make inviting as a free outdoor public space (better seating, updated gardens, sensory areas, etc). ● Visibility: storywalks at parks/walking trails, JDCF, Hospital, etc.

Threats	Ideas for minimizing/overcoming threats
<ul style="list-style-type: none"> ● Funding: budget projections show expenditures will bypass revenues in future ● 2025 minimum wage ● Inability to evolve at necessary speed ● Inability to see larger community ● Library grounds ● Inability to appeal to younger audience - IL residents can purchase a card at Carnegie Stout, which has more services of interest for younger library users 	<ul style="list-style-type: none"> ● Funding: Referendum to increase tax levy ● Funding: Referendum to expand district (inclusion of additional townships) ● Inability to evolve: Identify ways to adapt more quickly; quick initiative to see changes that community currently wants/needs ● Redirect from “what we have always done” to channel library founders wish of being “aggressively modern” ● Younger audience: teen space, updated children’s library, makers equipment for all ages, ● Marketing: target younger audience through updated marketing strategies

11a. NEW BUSINESS: DISCUSSION AND POSSIBLE ACTION ON LAUTERBACH & AMEN AUDIT PROPOSAL



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

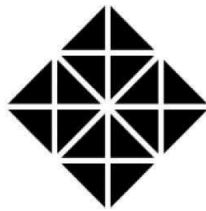
DUE DATE:

May 3, 2024

SERVICE PROPOSAL

AUDIT SERVICES

PREPARED FOR:



**GALENA
PUBLIC
LIBRARY
DISTRICT**

FOR THE YEARS ENDING:

June 30, 2024, 2025 and 2026

SUBMITTED BY:

Ronald J. Amen, Partner
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May 3, 2024

Galena Public Library District
601 S. Bench St.
Galena, IL 61036

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

Enclosed in this proposal are details about our practice, our people and our reputation for quality service, as well as an outline of our audit approach and scope of the audit process. L&A is a Firm nearly entirely specialized in the governmental sector, allowing us to provide an unrivaled commitment to exceeding your expectations with regards to quality service, government specific expertise, and timing and approach of the audit process. Our 13 partners share a combined 250+ years of exclusive government experience, with past experience in nonprofit, tax and commercial clients. Their years of experience in the governmental sector will directly benefit the District. L&A possesses the resources and drive to continually exceed your expectations.

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

RESPECT

Our firm respects the ideas, contributions, and hard work of our valued clients and team members, fostering an exceptional professional environment.

- L&A provides thoughtful responses to client questions and needs, striving for personalized relationships.
- L&A understands clients' limited time and efficiently plans and conducts audits to ensure quality results.
- L&A accommodates client scheduling needs related to the audit process, meeting or beating deadlines.
- L&A communicates with management throughout the year, including reviewing engagement progress and presenting audit results.
- L&A dedicates the right resources so we can listen, customize our audits, and meet professional expectations.

BALANCE

Our leadership believes in the importance of work-life balance. We believe our team is best equipped to deliver outstanding service to our clients when they embrace a healthy, sustainable, balanced lifestyle.

- L&A cultivates an environment with high communication between team members and leadership, listening and responding to our team.
- L&A embraces a give-back culture shared by our charitable team. We promote volunteering time, resources and talents to deserving nonprofits through fundraisers, donation drives, and more.
- L&A maintains a generous, holistic employment package recognizing that a well-balanced team provides the best client service.



TEAMWORK

We know that collaboration is the key to success. We foster an environment that encourages teamwork to ensure our clients experience the best service.

- L&A maintains a highly professional team, with extensive local government knowledge. We broaden their knowledge through in-house training, involvement in local government organizations, and formal Continuing Professional Education.
- L&A maintains a program of continuity for multi-year engagements, including minimal audit team rotation to ensure a productive and efficient audit team year over year.
- L&A identifies and communicates opportunities for improved, more efficient financial or procedural operations, recognizing the audit as a team effort.
- L&A continually educates clients and team members on new pronouncements, financial statements, accounting and finance efficiencies, best practices, and complex compliance requirements. We believe a well-educated team is the best approach.

PASSION

We are proud that every member of our team truly believes in the services we provide and the value they bring to our clients.

- L&A provides audit and financial services to over 600 local governments and pension services to over 600 public pension funds annually.
- L&A possesses exclusive local government expertise, evidenced by our exemplary client retention rate for the Certificate of Achievement for Excellence in Financial Reporting. Our passion lands us among the top ten GFOA national firms.
- L&A strives to continually lead the governmental accounting industry, assisting clients in implementing complex new compliance requirements through one-on-one help and extensive training.
- L&A customizes our audit approach focusing on significant client risks, leveraging our government expertise and knowledge of complex issues.
- L&A has formed alliances with industry service providers in HR, tax, IT and legal to provide the highest service levels to clients, within audit independence standards.

We are very excited about the opportunity to potentially work with the District and are committed to providing the District with quality service and commit to perform the work within the established time period. We believe we have talented people and the appropriate experience to provide you with a quality audit at a fair and competitive price. The Partners that are signing this proposal are entitled to represent the Firm, empowered to submit the proposal and authorized to sign a contract with the District. This proposal is a firm and irrevocable offer for 60 days. If you have any questions about this proposal or need to discuss these matters further, please contact us. We look forward to your reply.

Respectfully Submitted,

Ronald J. Amen
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FIRM PROFILE

Lauterbach & Amen, LLP (L&A) provides clients with unparalleled service from an experienced team of knowledgeable professionals who double as valuable management resources.

L&A is based in the Chicagoland area, with clients based in nearly all 50 states. Founded in 1997 by Sherry Lauterbach and Ron Amen, L&A provides clients with accurate, timely and personalized services that combine large-firm capabilities with small-firm values. Through the years, our services have evolved to meet the growing demands of our clients in the governmental, nonprofit and private sectors.

OUR SERVICES



Audit Services



Actuarial Services



Client Accounting & Advisory Services



Pension Administration Services



Tax Services

OUR TEAM

13 Partners
50+ Managers
140+ Staff



OUR INDUSTRIES

Government
Private Sector
Nonprofit

L&A was once again named among the top 200 largest public accounting firms in Inside Public Accounting's prestigious annual list of leading firms.





FIRM PROFILE

Firm Philosophy

We are fully dedicated to our specialized industries, focusing extensive resources in the governmental and nonprofit sectors. Our comprehensive expertise enables us to help clients proactively anticipate and adapt to changes in their operational landscape. The value of our services extends beyond executing efficient engagements; it encompasses a profound understanding of pivotal issues impacting our clients.

Drawing from our extensive experience in local government, we have successfully served numerous entities, including municipalities, park districts, libraries, special districts, school districts, pension funds, joint ventures, and various governmental organizations. A partial list of such entities is provided as references, and we encourage you to reach out to any or all of them for insights into our qualifications and the quality of our service. In addition, we have included current client references to underscore our ongoing commitment and expertise in the industries we serve.

Close Working Relationship with Management

Fostering a continuous and collaborative partnership with management throughout the year is the optimal way to leverage our depth of knowledge for the benefit of our clients. This approach facilitates the prompt resolution of inquiries as they arise, rather than after the fact. By comprehensively understanding each client's activities and maintaining a close working relationship with management, L&A is well-positioned to respond effectively and proactively initiate programs that enhance operational efficiency, leading to a more successful engagement.

We deem it crucial to uphold open lines of communication year-round. To achieve this, we employ both formal means such as meetings and newsletters and informal channels like telephone calls and emails. This ensures that our clients stay informed about relevant changes and recent developments that impact their operations.

An Audit is a People-Oriented Endeavor

The L&A team acknowledges our involvement in a people-centric venture, and our goals and objectives are rooted in this recognition. We endeavor to:

- Cultivate an atmosphere that fosters extensive communication between each client and our team.
- Deliver the utmost level of staff proficiency by engaging in discerning recruitment practices and establishing a work environment conducive to personal growth.
- Attentively listen to our clients, consistently enhancing the quality of our services.
- Contribute to the well-being of our financial, business, professional, and social communities.



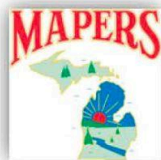
FIRM PROFILE

A Strong Commitment to the Industry

We actively engage with the industries we serve through membership, support, and active participation in various professional organizations dedicated to serving the financial and management teams of our clients.



“Involvement in our industry’s organizations and providing educational support to those groups is a passion of our leadership team.”





FIRM PROFILE

Our Services



Actuarial Services

Pension planning is a specialized industry demanding an expert actuarial team. Our role is to guide clients through the intricacies of actuarial standards, crafting a funding plan that aligns with the needs of all relevant parties. Additionally, we guarantee that the necessary financial statement disclosures meet reporting requirements.



Audit Services

At L&A, we take pride in delivering high-quality auditing services. Our firm undergoes an independent peer review of our auditing practice, and we have received the highest opinion on our attest services.



Client Accounting and Advisory Services

The dedicated professionals at L&A collaborate closely with clients to address and manage a wide range of responsibilities, including accounting, financial reporting, payroll, IT, and other outsourced or temporary tasks. By tailoring our diverse and skilled professionals to meet the specific needs of each client, we have assisted in controlling costs and enhancing efficiencies of our clients.



Pension Administration Services

L&A is proud of our two-decade commitment to assisting public pension fund trustees in comprehending complex pension codes. We understand the significance of the Board's responsibilities and the challenges it poses, especially when balancing these tasks with the daily responsibilities outside the pension realm.



Tax Services

Navigating the preparation of a tax return can be an overwhelming process, often leaving clients with more questions than answers due to the evolving nature of tax laws. The seasoned professionals at L&A diligently scrutinize and consider every deduction, break, and incentive to provide comprehensive assistance.



FIRM PROFILE

Additional Services and Resources

Sharing our knowledge and expertise in the governmental industry is one of the greatest values we can bring to our clients. We are committed to continually reviewing our process to ensure an efficient audit, ensuring exemplary communication with our clients, and providing education on issues affecting local governments on a year-round basis. With our strong background in government, many of our areas of expertise are complementary of one another.

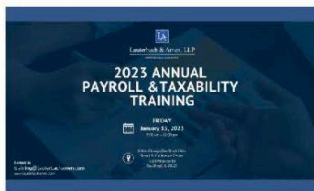
Client Educational Opportunities

We offer multiple training opportunities throughout the year, on-demand webinars and important newsletter updates to our clients, at no additional cost. Our client trainings cover a variety of relevant topics such as:

- Implementation of GASB pronouncements
- State and local government updates
- Changes to auditing standards
- Understanding of financial statements
- Identification of department efficiencies and best practices
- Other statutory or hot topics affecting governments

“L&A’s value add approach to an audit includes extensive no-cost client training throughout the year.”

We record and share all of our client trainings so that they may be accessed on-demand directly from our website. Below are some recent examples of previous training webinars that we hosted:



Payroll



Government Software



Audit Reports



Government Updates



GASB87



Management Software



FIRM PROFILE

Government Expertise Means Extensive Services Available

It has been our experience that questions or problems may arise during the year for which a client might call upon us for assistance. The following is a partial list of the services we can provide to our clients:

- Financial reporting-assistance in the implementation of authoritative pronouncement requirements
- Assistance in obtaining or securing the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA)
- Utility or enterprise funds-analysis, forecasting, rate structure, and consulting services
- Federal, state and local grant reporting requirements
- Budget-assistance in obtaining the Distinguished Budget Award from the GFOA, appropriation and tax levy documents
- Personnel issues-evaluation and executive search
- Policies and procedures documentation and implementation
- Temporary staffing and training
- Pension fund related issues, including benefit calculations, funding analysis, etc.
- Human resources-taxability issues, fringe benefits, policies, etc.
- Outsourced finance and accounting department functions, including all levels of finance functions
- Taxpayer compliance-specialized audits for selected revenue sources
- Capital asset services to track net book value, depreciation expense and accumulated depreciation





FIRM PROFILE

Quality Assurance

We are dedicated to delivering the utmost quality to our clients at every stage of the engagement. Our Quality Assurance Team plays a crucial role in this commitment by reviewing all deliverables before issuance, offering support for technical inquiries, and scrutinizing documentation and reports to ensure compliance with both professional standards and our Firm’s policies. At L&A, our commitment to providing high-quality deliverables is evident in our membership in the Private Companies Practice Section (PCPS) of the Division for CPA Firms within the American Institute of Certified Public Accountants (AICPA). This membership involves subjecting our accounting and auditing practice to quality control reviews, ensuring adherence to the professional standards set by the AICPA.

L&A has undergone no federal or state desk reviews of its audits in the past five years. Additionally, there has been no disciplinary action taken against the firm by state regulatory bodies or professional associations within the same timeframe.

Peer Review

As a requirement for membership in the AICPA, the national organization representing CPAs in public practice, industry, government, and education, our Firm undergoes an independent peer review of our accounting and auditing practice. You can find a copy of our most recent peer review opinion in the Appendix section of this proposal. L&A has received the highest opinion, a "pass," demonstrating our commitment to maintaining the highest standards in our practices.

Independence

All personnel are mandated to promptly report to the Firm any instances of compromised independence concerning any clients. The guidelines for maintaining independence align with the AICPA's Code of Professional Ethics. Furthermore, our adherence extends to compliance with the standards established by the General Accounting Office (GAO). It is important to note that we maintain independence specifically in relation to your engagement.

License to Practice

We confirm that both L&A as a firm and all essential personnel hold valid licenses to practice in the State of Illinois.

Our State of Illinois license number is 066-003655.





FIRM PROFILE

DFK International/USA



Lauterbach and Amen is an independent member of DFK International, a worldwide association of independent accounting and management consulting firms, with locations in over 40 major markets throughout the United States and representation in over 85 countries worldwide. Our membership in DFK enhances our worldwide reach, provides us with additional resources, and expands the world of opportunity for our clients.

Other Information

In accordance with our firm's quality control document, all relevant staff members must fulfill the AICPA's continuing professional education requirements. Given our specialization in government, the mandated CPE hours for the staff outlined in this proposal are specifically tailored to the government industry, with a particular emphasis on Uniform Guidance/Single Audit continuing professional education as necessitated by our field. Our firm employs a variety of methods, including self-study, in-house training, participation in State Society or AICPA programs, involvement in Government Audit Quality Center programs, and engagement with programs offered by diverse government associations.

While we do not foresee any issues arising throughout the engagement, we will promptly communicate any noteworthy concerns to the relevant representatives of management and/or the governing board. This communication will align with our established standards for addressing such matters.

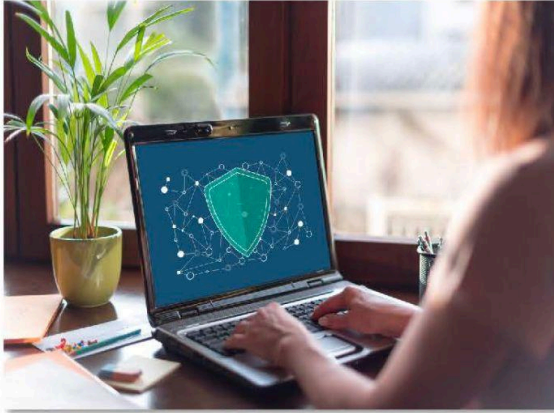
Conclusion

We are excited about the prospect of working with the District. Our enthusiasm for the industry is matched by our commitment to delivering a service that goes beyond the mere issuance of deliverables. Our client service approach involves continuous communication throughout the year, an extensive network of resources to address even non-engagement-related queries, and a steadfast commitment to staying updated on industry technical standards and best practices. At L&A, you will be served by partners who are deeply devoted to the industry, supported by a team of over 200 L&A members who share that passion and dedicate all twelve months of the year to working on industry engagements.



SOFTWARE & SECURITY

Cybersecurity



In the face of ever-evolving threats that are increasingly perilous, it is imperative for us to stay ahead of the curve, consistently refining our strategies for information security. In order to meet the distinctive security standards expected by our clients and effectively tackle the dynamic regulatory landscape, L&A has deliberately chosen tools and procedures essential for safeguarding client data and managing security risks throughout the duration of a client project. Various safeguards, such as Multi-Factor Authentication, restricted human access, anti-virus software, and firewalls, have been implemented firm-wide to reduce risks and bolster the security of client data.

L&A Portal Security

L&A has opted for an application for online access to client data that operates through a secure portal hosted at some of the world's most extensive and secure data centers. Employing the industry's cutting-edge security and reliability measures, this system is designed to ensure the safety of your data. The incorporation of built-in redundancy encompasses multiple data locations, internet connections, and power sources, ensuring the continuous operation of our secure portal. Additionally, we employ secure password protection and 256-bit encryption to safeguard your data during its transmission between the data center and your computer.

Disaster Contingency Plans

L&A has formulated recovery plans for our IT infrastructure, encompassing systems, applications, and data. These plans extend to networks, servers, desktops, laptops, wireless devices, and connectivity. Our recovery strategies are designed to preemptively address potential disruptions to one or more of the following system components:

- Hardware (networks, servers, laptops)
- Internet connectivity
- Software applications
- Data and restoration





COMMUNITY INVOLVEMENT

A Culture and Passion for Community Involvement



Our firm is dedicated to both the clients we serve and the communities in which we reside. Our partners and team members are actively involved with numerous deserving nonprofit organizations. We are grateful to have individuals on our team who share our firm's philanthropic ethos, regularly volunteering their time, resources, and talents. In addition to volunteering, L&A organizes various fundraisers and donation drives to support local organizations and neighborhoods. Here is a glimpse of some of our recent community involvement and initiatives:



L&A is honored to collaborate with Working Together Chicago, a nearby nonprofit dedicated to offering development and placement opportunities for individuals with disabilities. The team members introduced to L&A through Working Together Chicago have not only enriched our company culture but have also contributed valuable skills to our projects.





KEY ENGAGEMENT PERSONNEL

Ronald J. Amen, CPA

Managing Partner

With a wealth of experience spanning more than 35 years, Ron Amen has dedicated his career to serving clients in the governmental sector. He has actively contributed to a wide array of governmental engagements, involving municipalities, park districts, school districts, state and federal government entities, universities, nonprofits, and various other government organizations.

Educational and Membership Background

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

Governmental Accounting and Auditing Experience

Ron has overseen a multitude of governmental projects throughout his tenure in public accounting. His diverse assignments have encompassed audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and various other projects, offering a comprehensive overview of his professional background. Leveraging his extensive experience in government affairs, he is frequently tapped as a resource for innovative problem-solving related to local government issues. Serving in a hands-on capacity, he acts as a working partner, maintaining availability and active participation in every phase of the audit process.

Additionally, Ron has played a key role in the management of substantial commercial and nonprofit initiatives. His involvement spans audits, tax preparation, consulting, and strategic planning, addressing the needs of both commercial and nonprofit clients.



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ramen@lauterbachamen.com



KEY ENGAGEMENT PERSONNEL

Jamie L. Wilkey

Technical Partner

Jamie Wilkey has over 23 years of professional accounting experience exclusively in the governmental sector. She has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts and various other units of government.

Educational and Membership Background

- Truman State University
- Northern Illinois University
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Technical Accounting Review Committee (TARC) with IGFOA
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses
- Instructor for IPPFA Training Courses

Governmental Accounting and Auditing Experience

Jamie's experience in the governmental sector includes management of numerous units of government. Such assignments include annual audits, single audits, TIF audits, grant specific audits, and other related projects. Jamie has been responsible for the management of numerous annual audits for government units, all of which has either received the Certificate of Achievement for Excellence in Financial Reporting Award from the GFOA in the first year of their submittal to the program or maintained their Certificate standing.

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



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KEY ENGAGEMENT PERSONNEL

Matt R. Beran, CPA

Operations Partner

Matt Beran has over 21 years of professional accounting experience, 14 of those are exclusively in the governmental sector. Prior to working in government, Mr. Beran was a supervisor at one of the Big 4 accounting firms. He has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts, nonprofits and various other units of government.

Educational and Membership Background

- Truman State University
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of School Board Officials (IASBO)
- Instructor for IMTA Training Courses
- Instructor for IASBO Training Courses

Governmental Accounting and Auditing Experience

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

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

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





KEY ENGAGEMENT PERSONNEL

Jennifer Martinson, CPA

Audit Partner

Jennifer Martinson has over 13 years of professional accounting experience serving clients in the governmental sector. She has participated in numerous governmental engagements in both an audit and financial services capacity. These engagements primarily include municipalities, park districts, nonprofit entities and pension funds.

Educational and Membership Background

- University of Miami
- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA)
- Member of Illinois Government Finance Officers Association (IGFOA)
- The Illinois CPA Society (ICPAS)

Governmental Accounting and Auditing Experience

Jennifer's experience in the government sector includes both audit and project-based engagements with various municipalities, park districts, libraries, counties, nonprofit entities and pension funds. Additionally, she coordinates training opportunities for these entities to ensure they are responsibly educated on all relevant topics and standards.

Jennifer also plays an active role in the supervision and development of audit procedures and personnel. This role includes the implementation of GASB pronouncements, accounting standards, and other quality control initiatives throughout all engagements, as well as the training of staff involved in these engagements. She is a technical resource to the team and to clients, and works closely with both to identify effective solutions and implement best practices.





KEY ENGAGEMENT PERSONNEL

Melissa Juntunen, CPA

Audit Partner

Melissa Juntunen has over 17 years of professional accounting experience serving clients in the governmental sector. She has participated in numerous governmental engagements in both an audit and financial services capacity. These engagements primarily include municipalities, park districts, nonprofit entities and pension funds.

Educational and Membership Background

- DeVry University
- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA)
- Member of Illinois Government Finance Officers Association (IGFOA)
- The Illinois CPA Society (ICPAS)
- Technical Accounting Review Committee (TARC) Member with IGFOA
- Illinois CPA Society Government Review Committee Member

Governmental Accounting and Auditing Experience

Melissa's experience in the government sector includes management of numerous units of government. Such assignments include annual audits, single audits, TIF audits, grant specific audits, and other related projects.

Currently, Melissa oversees the audit team at L&A. This team works to complete annual financial reports, comptrollers reports, Illinois Department of Insurance reports, TIF compliance reports and Government Finance Officers Association (GFOA) filings for all audit clients of the Firm. Melissa's role includes researching new GASB pronouncements to gain an understanding of the change and how it will affect clients, audit staff, and the audit process, complete technical reviews of the annual financial reports, help train staff on new technical guidance to ensure the proper inclusion into the reports, and help communicate the changes out to clients.



 668 N. River Road
Naperville, Illinois 60563

 630.393.1483 ext. 243

 mjuntunen@lauterbachamen.com



KEY ENGAGEMENT PERSONNEL

Audit Team Key Personnel

Courtney Mohr, Principal



Courtney has over 7 years of public accounting experience serving various types of clients. She is a graduate of North Central College and a Certified Public Accountant. She has participated as the lead in both auditing and financial services roles where she specializes in nonprofit and municipal entities.

Brad Porter, Principal



Brad has 10 years of professional accounting experience exclusively in the governmental sector. He is a graduate of University of Saint Francis and a Certified Public Accountant. Brad specializes in staff development and training, as well as auditing municipalities, park districts, school districts and libraries.

Hannah Cullerton, Manager



Hannah has over 7 years of professional accounting experience exclusively in the governmental sector. Hannah received a Bachelor's Degree in Accounting from Robert Morris University - Illinois and a Master's Degree in Auditing and Advisory Services from DePaul University. Hannah specializes in nonprofit and municipal audits.

Joseph Laudont, Manager



Joe has over 3 years of professional accounting experience, all of which are exclusive to the governmental sector. He is a graduate of Grand Valley State University. Joe specializes in new hire training as well as auditing municipalities, libraries, and park districts.



AUDIT APPROACH

Overview

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

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

GFOA Certificate of Achievement

L&A fully supports the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program. Annually, we assist over 100 clients in obtaining their certificates and have submitted over a thousand award applications to GFOA over the years. We also work with our clients in subsequent years on the implementation of any recommendations provided by the GFOA.



We will respond to GFOA comments for improvement and take care of the filing of the necessary documents each year. We are in the top ten firms nationally that submit to the program.

Audit Scope and Standards

L&A will issue an opinion on the governmental activities, each major fund and the discretely presented component unit, including the notes to the financial statements, which collectively comprise the District's financial statements, with "in-relation-to" coverage provided on the combining and individual fund financial statements and on any supplementary information. We will not provide an opinion on the Management Discussion and Analysis, but will provide customary review of this information. Introductory and Statistical Sections of the Annual Financial Report, if applicable, will not be audited by us.

The audit will be conducted in accordance with generally accepted auditing standards, and, if a single audit becomes necessary, the standards for financial audits contained in Governmental Auditing Standards (2004), issued by the Comptroller General of the United States, and the Single Audit Act of 1996; and the provisions of Uniform Grant Guidance 2CFR-2000/OMB Circular A-133, Audits of State and Local Governments and Nonprofit Organizations.



AUDIT APPROACH

Below is our proposed schedule for your audit phases:

PHASE		TIMING	TOTAL HOURS (EST)
	Phase 1 Planning	June	6 Hours
	Phase 2 Preliminary Fieldwork	July	8 Hours
	Phase 3 Fieldwork	September	50 Hours
	Phase 4 Drafts	October	18 Hours
	Phase 5 Audit Completion	November	7 Hours

Phase 1: Planning



June

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

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

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



AUDIT APPROACH

Phase 2: Preliminary Fieldwork



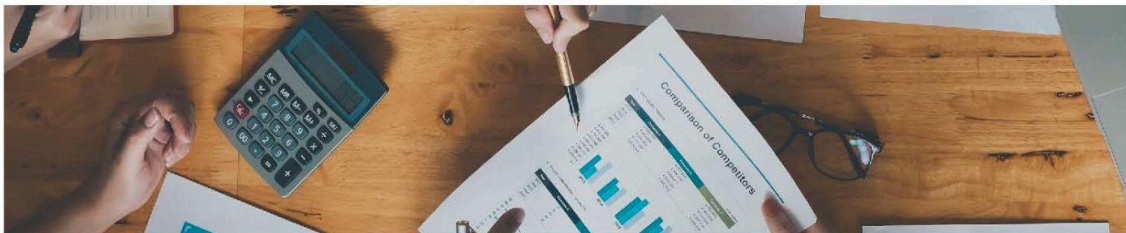
July

Preliminary fieldwork is the next phase of the audit process and involves expanding our understanding of your operations through a review of various documents and through discussions with your personnel. During this phase, we will engage in the required study and evaluation of internal accounting controls as part of the financial and compliance audit.

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

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

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





AUDIT APPROACH

Phase 3: Fieldwork



September

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

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

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

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

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

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



AUDIT APPROACH

Phase 4: Drafts



October

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

Phase 5: Audit Completion



November

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

- Specific recommendations for improvement of the accounting practice and procedures and the internal accounting and administrative controls.
- Comments on the design, controls and audit trails of new and redesigned automated systems, along with suggestions to improve processing methods and procedures.
- Suggestions for operational improvements or cost efficiencies noted during the course of our work.
- Findings relative to compliance with the applicable rules and regulations.
- Comments regarding compliance with laws.
- Other comments or recommendations and best practices that we believe may be relevant.
- Upcoming GASB Pronouncements or auditing standards that may affect the District's financial statements in the future.
- Additionally, all reports and communication letters will be provided to the District in a high-quality PDF format.

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



PRICE AND BILLING

AUDIT SERVICES RFP RESPONSE FORM


Firm: Lauterbach & Amen, LLP

Firm Contact/Project Manager: Ronald J. Amen, Partner

Email Address: ramen@lauterbachamen.com

Address: 668 N. River Road
Naperville, IL 60563

Telephone and Fax Numbers: Phone: 630.393.1483 | Fax: 630.393.2516

Signature of Authorized Agent:  , Partner

Date of Proposal Submission: May 3, 2024

PRICE STRUCTURE

	June 30, 2024	June 30, 2025	June 30, 2026
Audit and all Associated Work	\$11,000	\$11,400	\$11,900



PRICE AND BILLING

HOURS SCHEDULE

	Hours	Standard Rate	Quoted Rate	Total
Partner	15	\$170	\$160	\$2,400
Manager	30	\$150	\$140	\$4,200
In-Charge	44	\$110	\$100	\$4,400
	89			\$11,000

In 27 years of providing auditing services, Lauterbach & Amen, LLP has never increased an audit price from what was proposed in the RFP.

Our Firm stresses that we are available throughout the year to provide technical accounting and financial reporting assistance to the District. We encourage clients to contact us with questions that may arise. In addition, we provide no-cost client trainings to introduce new GASB pronouncements and auditing standards that may affect the District, as well as providing other training topics based on client requests and needs.

Schedules Requested

The proposed annual prices are based upon staff support at all levels from District personnel and that the District will provide adjusted trial balances and support (detailed schedules that reconcile to the trial balance) for all balance sheet accounts. At a minimum, management is to provide supporting schedules for the areas outlined in the Fieldwork Phase of the Audit Approach section of this proposal.

Additional Services




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

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



REFERENCES

Our strongest endorsement comes from satisfied clients. Feel free to reach out to the individuals listed below, who have benefited from our firm's services, to learn about their experiences and the ongoing value our services bring to their organizations. Additional references can be provided upon request.

	Client	Contact
	Fountaindale Public Library District	Paul Mills 630.685.4157 pmills@fountaindale.org
	Indian Trails Public Library District	Brian Shepard 847.459.4100 bshepard@indiantrailslibrary.org
	Ela Area Public Library District*	Erica Christianson 847.307.4833 echristi@eapl.org

* Indicates governments who currently hold the GFOA Certificate of Achievement.

					
Municipalities 135+	Park Districts 75+	School Districts 50+	Libraries 70+	Pension Funds 500+	Other Entities 110+



REFERENCES

L&A is committed to maintaining high standards of quality and service. We encourage you to connect with any of the clients listed below, whom we have had the privilege of serving, to gain insights into their experiences with L&A.

Libraries			
Addison Public Library	Fox River Valley Public Library*	Lisle Library District	Quincy Public Library
Algonquin Area Public Library	Franklin Park Public Library District	Markham Public Library	Reaching Across Illinois Library System
Antioch Public Library District	Fremont Public Library District	Midlothian Public Library	River Forest Public Library
Barrington Area Public Library	Gail Borden Public Library District	Mokena Community Public Library District	River Grove Public Library District
Bartlett Public Library District	Geneva Public Library District	Mount Prospect Public Library	Round Lake Area Public Library District
Batavia Public Library	Glen Ellyn Public Library	New Lenox Public Library District	Seneca Public Library
Berkeley Public Library	Glenview Public Library District	Niles-Maine District Library	Skokie Public Library
Bloomington Public Library	Glenview Public Library	Nippersink Public Library	St. Charles Public Library
Broadview Public Library District	Grayslake Area Public Library District	North Riverside Public Library	Streator Public Library
Byron Public Library District	Helen M. Plum Memorial Public Library District	North Suburban Public Library District	Summit Public Library
Cary Area Public Library District	Hillside Public Library	Northbrook Public Library	Talcott Free Library District
Cherry Valley Public Library District	Indian Prairie Public Library	Oregon Public Library	Villa Park Public Library
Cook Memorial Public Library District	Indian Trails Public Library District	Palatine Public Library District	Warren-Newport Public Library
Crystal Lake Public Library	Itasca Community Library	Palos Heights Public Library	West Chicago Public Library District
Des Plaines Public Library	Johnsburg Public Library District	Palos Park Public Library	Wilmette Public Library District
Eisenhower Public Library District	Joliet Public Library	Peru Public Library District	Winfield Public Library
Ela Area Public Library District*	LaGrange Park Public Library District	Pinnacle Library Cooperative	Winnetka-Northfield Public Library District
Ella Johnson Memorial Library District	Lake Villa District Library	Plainfield Public Library District	Wood Dale Public Library District
Forest Park Public Library	Lemont Public Library District	Prairie Trails Public Library District	Woodridge Public Library
Fountaindale Public Library District*	Lincolnwood Public Library District	Prairiecat	Zion-Benton Public Library District
Fox River Grove Library District	Linda Sokol Francis Brookfield Library	Prospect Heights Public Library District	

* Indicates governments who currently hold the GFOA Certificate of Achievement.

Municipalities	Park Districts	School Districts	Libraries	Pension Funds	Other Entities
135+	75+	50+	70+	500+	110+



APPENDIX

ELLIN & TUCKER

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of
Lauterbach & Amen, LLP and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP (Firm) in effect for the year ended June 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

FIRM'S RESPONSIBILITY

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with professional standards, when appropriate, and remediating weaknesses in its system of quality control, if any.

PEER REVIEWER'S RESPONSIBILITY

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

REQUIRED SELECTIONS AND CONSIDERATIONS

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.



APPENDIX

ELLIN & TUCKER

OPINION

In our opinion, the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP in effect for the year ended June 30, 2022 has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Lauterbach & Amen, LLP has received a peer review rating of *pass*.

Ellin & Tucker
ELLIN & TUCKER
Certified Public Accountants

Baltimore, Maryland
December 29, 2022



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
3/26/2024

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

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

PRODUCER Crum-Halsted Agency, Inc. 427 N Kirk Road Suite 113 Geneva, IL 60134	CONTACT NAME: Tracey Meicher, CIC, CRIS	
	PHONE (A/C No., Ext): (630) 443-7300	FAX (A/C, No): (630) 587-9826
INSURED Lauterbach & Amen, LLP 668 N River Road Suite 100 Naperville, IL 60563	E-MAIL ADDRESS: tmeicher@crumhalsted.com	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A: Citizens of America	NAIC # 31534
	INSURER B: Allmerica Financial Benefit	41840
	INSURER C: The Hanover Insurance Company	22292
	INSURER D: Trisura Specialty Insurance Company	16188
	INSURER E:	
	INSURER F:	

COVERAGES CERTIFICATE NUMBER: 2024 Standard Cert REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY			OBCA886072	3/31/2024	3/31/2025	EACH OCCURRENCE \$ 1,000,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000
D	GEN'L AGGREGATE LIMIT APPLIES PER:			ATB662062803	3/31/2024	3/21/2025	MED EXP (Any one person) \$ 5,000
	<input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC						PERSONAL & ADV INJURY \$ 1,000,000
	<input checked="" type="checkbox"/> OTHER: <u>Cyber Liability</u>						GENERAL AGGREGATE \$ 2,000,000
A	AUTOMOBILE LIABILITY			OBCA886072	3/31/2024	3/31/2025	PRODUCTS - COMP/OP AGG \$ 2,000,000
	<input type="checkbox"/> ANY AUTO ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS	<input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS					
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB			OBCA886072	3/31/2024	3/31/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
	<input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$	<input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE					
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			W2CA886039	3/31/2024	3/31/2025	BODILY INJURY (Per accident) \$
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N	N/A				
C	Professional Liability			LHCA59592809	3/31/2024	3/31/2025	Limit per Claim / Aggregate \$5,000,000
C	Crime			LHCD87204606	3/31/2024	3/31/2025	Employee Dishonesty \$3,000,000

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

CERTIFICATE HOLDER Evidence of Coverage	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE Ted Rosenow, CIC/TM <i>Theresa A. Rosenow</i>

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