

**Fox River Valley Public Library District
Board of Trustees Meeting**

**January 17, 2023
7:00 PM**

**Dundee Library Meeting Room
555 Barrington Avenue
East Dundee, IL. 60118**

AGENDA

Call to Order – President Kristina Weber

Pledge of Allegiance

Roll Call – Secretary Christine L. Evans

Public Comment

The Board, recognizing its responsibilities to conduct business in an orderly and efficient manner, asks that anyone wishing to address the Board sign in on the Public Comment sheet prior to the start of the meeting by name, town, and organization (if applicable).

President’s Report – President Weber

Director’s Report – Executive Director Amy Dodson

- Department Reports
- Dashboard

A. Consent Agenda

Exhibit A.1 Items to be included in Consent Agenda

- A.1.a Minutes from November 15, 2022 Board of Trustees Meeting
- A.1.b Minutes from December 28, 2022 Emergency Board Meeting
- A.1.c Check Voucher Register for November 2022
- A.1.d Check Voucher Register for December 2022
- A.1.e Monthly Financial Report for November 2022
- A.1.f Monthly Financial Report for December 2022
- A.1.g Revenue Summary – All Funds Combined – Budget v Actual Revenues for November 2022
- A.1.h Revenue Summary – All Funds Combined – Budget v Actual Revenues for December 2022
- A.1.i Revenue Summary – All Funds Combined by Period for November and December
- A.1.j Expenditure Summary – All Funds Combined – Budget v Actual Expenses for November 2022
- A.1.k Expenditure Summary – All Funds Combined – Budget v Actual Expenses for December 2022

- A.1.l Expenditure Summary – All Funds Combined – Budget v Actual Expenses by Location for November 2022
- A.1.m Expenditure Summary – All Funds Combined – Budget v Actual Expenses by Location for December 2022
- A.1.n Expenditure Summary – All Funds Combined by Period for November and December
- A.1.o Balance Sheet for November 2022
- A.1.p Balance Sheet for December 2022
- A.1.q Ehlers Investment Inventory for November and December

B. Unfinished Business

Exhibit B.1 Plumbing Upgrades – A&T Plumbing Inc. & Son

C. New Business

Exhibit C.1 Ordinance 2023-01 Nonresident Cards

Exhibit C.2 Minimum Wage Requirement – Update Salary Scale

Exhibit C.3 Fiscal Policy Review and Updates

Board Discussion (Trustee questions, future agenda items, etc.)

Executive Session 5 ILCS 120/2(c)

The President may entertain a motion to enter into Executive Session in accordance with the Illinois Open Meetings Act (5 ILCS 120 Section 2) and will announce the purpose of the executive session. Prior to adjourning to Executive Session, the President will inform the public in attendance whether a vote will follow the session.

Adjournment

**Fox River Valley Public Library District
Director's Report to the Board of Library Trustees
January 17, 2023 Regular Meeting**

I met with Dundee Township Park District, the Village of Gilberts, and the Village of Carpentersville about the library's future plans and how we can expand library services in our district. We discussed options for how we could have a library presence in underserved areas, such as Carpentersville and Gilberts. Both Villages and the Park District are very receptive of our ideas and want to help us expand library services. More information will be presented at the February meeting.

We held our All-Staff Training Day on November 18. The library closes for a half-day training program once per quarter, covering a variety of topics. Our Charitable Giving program was reviewed. Employees have the opportunity to donate to the D300 food pantry, FISH food pantry, and Boys & Girls Club of Dundee Township through a paycheck deduction. A representative from FISH food pantry came to the library and spoke about the pantry's needs and how they help the community year-round. At the end of the training, we had our annual Thanksgiving potluck lunch. The Library purchased Honey Baked Ham and turkey, and staff brought side dishes and desserts. Our next quarterly All Staff training will be in March.

In December I met with a representative from Aunt Flow™, a company whose goal is "making the world better for people with periods...ensuring everyone has access to period products." Their organic products are free, and can be found in schools, businesses, community spaces, restaurants, and more. Libraries are eligible for a discount. I am planning to put this service in place within the next couple of months.

I have been working with the Finance Manager to update policies (which are on the board agenda for consideration) and improve procedures. Many of our financial functions have been revised and streamlined, to help us operate more efficiently. These much-needed improvements will continue in the coming months.

I have been working very closely with the IT Department in recent weeks as we look to provide an exceptional approach to technology and security for the library's systems. Updates will be forthcoming as they become available.

Respectfully submitted,

Amy Dodson

Deputy Director: Heather Zabski

Monthly Report for November and December 2022

In early November, Sumitra worked closely with our audit team at Lauterbach & Amen to make our annual year-end adjustments. These adjustments are usually made in July, but the audit team faced some setbacks causing a delay. Trustees should notice a streamlined balance sheet, with IMRF and FICA accounts no longer present. These funds have been closed. Sumitra's strong knowledge of government accounting processes has strengthened the audit process this year. Additionally, Sumitra and Business Assistant Colin Pool have been working to increase the efficiency of our monthly financial reporting process for license plate renewals and increase our already strong internal controls.

HR Manager Sheryl Kenney and I attended the HR Source Employment Law conference on November 9. We attended sessions on DE&I programs and challenges, workplace trends, hiring, compensation and benefits. This is an annual conference that helps us stay on top of new employment laws or trends in the state and the nation. Sherry organized an All Staff Meeting for staff on November 18, where staff were trained on various topics related to the library and safety.

We received our employer contribution rate for Illinois Mutual Retirement Fund (IMRF) for 2023 of 7.15%. This is a considerable decrease from 2022, which had the rate of 9.56%. I attended our property and liability insurance agency (LIRA) meeting on November 30. Back in July, libraries were encouraged to plan for about 20% increase in cost. Fortunately, due to some good brokerage deals done by Gallagher (the company that manages our plan), we saw no increase in cost from last year!



Carpentersville Rotary hosts several events around the year to raise money for local organizations and charities. One of the club's biggest charitable focuses is on keeping children in the community warm by providing free winter coats to students enrolled in the Boys and Girls Club program in Carpentersville. On December 2, several club members (including myself) had the pleasure of distributing this year's supply of coats to students at Perry, Lakewood and Parkview elementary schools. Overall, the club gave out a little under 300 coats to students in need.

Every five years our library must go out to competitive bids for the firm that completes our annual audit. We recently completed our contract with Lauterbach & Amen, and entered into the process for another five-year cycle. I put together an RFP (request for proposal) for audit services which was distributed to several local firms and published in the newspaper. We received a few proposals for audit services, which we will review and make a recommendation for awarding the contract at the February Board Meeting.

The end of the calendar year is a busy time for Human Resources. HR Manager Sherry Kenney has been working hard to make relevant updates to employee's payroll accounts for the new year, as well as updating 1099 forms for employees.



Buddy the Elf (Heather), Classic Cinema's manager, and Santa Claus.

This December, Carpentersville Rotary Club celebrated the holidays at two community events. We participated in the first ever Riverside Light Parade with a float that had a Buddy the Elf theme. As part of the float, the club acquired a Buddy the Elf costume, which I wore for both the parade and our annual free Christmas movie at Classic Cinemas in Carpentersville. Attendees of the Christmas movie played games, visited with Santa Claus, and attended a free showing of **Christmas Chronicles 2**.

In preparation for our upcoming future planning discussion, Public Services Manager Jason Katsion and I visited Prospect Heights Library. Prospect Heights Library was recently remodeled in 2021. Their building is a similar age to our Dundee Library building, and they are similarly landlocked. We were interested in seeing how they updated the building, given these constraints. Overall, it was a very informative visit and gave us some ideas we hope to implement here. We are planning a similar tour to Crystal Lake Public Library in January.

Public Services Manager: Jason Katsion

Monthly Report for November and December 2022

While winter is typically the slowest time of year at the library, Public Services staff have been as active and creative as ever; presenting an array of seasonally appropriate events, performing outreach at local schools, and assisting our patrons with a wide variety of information needs.

Amairani Lopez of the Youth Services Department led a fun craft event in celebration of Dia De Los Muertos. The attendees used flowers, paint and pens to decorate ceramic skulls. To enhance this experience, the Pixar animated film *Coco* was projected on a screen in the meeting room.



Library Specialist Cari Poweziak paid a visit to the Dundee Township Adult Activities Center and taught a group to make “pour painted” holiday ornaments. Each participant painted two ornaments with differing color palettes. As you can see in the pictures below, everyone had a great time making the ornaments..



Our teen patrons enjoyed creative craft programs, led by Danielle Pacini and Katie Redding, such as Autumn String (pictured below), Shrink Charms, and our ever-popular Pixel Art.



Adult and Teen Librarian Danielle Pacini and Youth Services Librarian Amanda Keen made a splash at the Dundee Middle School Career Fair. The two librarians spoke with more than 400 students throughout the event! The students asked many insightful questions about being a librarian, allowing Amanda and Danielle to talk in detail about the variety of library work, its challenges and rewards, and to promote the library and its services.



Library Specialists Erica Acevedo and Cari Poweziak spent considerable time preparing for more Tablets for Seniors training. Beginning in January, another 28 seniors in our community will receive free Samsung tablets and in-person instruction. This time, training will take place at three different locations: Dundee Township Adult Activities Center, Village Green and Gardiner Place.

As a visual tie-in with our Winter Reading theme, Cozy Up With a Good Book, staff went all out with the decorations. As pictured below, the Youth Services Department built a gingerbread house for our youngest patrons to play in. The staff desk itself underwent a transformation, complete with colorful roof tiles inspired by Necco wafers!



The most popular Youth Services program of the season also involved gingerbread. Erin Sikorski led 75 people in a gingerbread house craft that required 60lbs of Betty Crocker buttercream frosting! Everyone had a wonderful time, and several of the attendees mentioned that they had attended the prior year's program as well.



Amairani Lopez, Elizabeth Flores, and Lizbeth Hernandez worked together on our *Polar Express* movie night. This event is especially notable because it is the first time library staff have used our new food demo table. This equipment was purchased with funds made available by the Illinois Masonic Children's Assistance Program, coordinated by Nunda Lodge #169. Our mobile food demo table will be used for multiple culinary programs this winter and spring. For its inaugural run, Youth Services used it to prepare hot cocoa.



Elizabeth Flores came up with the very creative “Fox on the Shelf” promotion for the month of December. Our fox mascots, Paige and Turner, moved to a different location in the library each night, and their shenanigans were featured in library TikTok videos and on our Instagram page.



December featured two in-person holiday-themed trivia events. Danielle Pacini and Gene Barish hosted Holiday Movie Trivia at the library, which utilized Danielle’s deep knowledge of holiday films as well as her expert decorating skills. Cari Poweziak and Gene Barish hosted Holiday Music Trivia at Black & Gray Brewing in Dundee. With 11 teams participating, this event inexplicably resulted in a three-way tie!



Dian Martinez of the Adult and Teen Services Department utilized her musical ability to host Holiday Guitar Jam, at which the attendees learned to play “Jingle Bell Rock” and a few other holiday favorites. The climax of this event was a jam session that made use of acoustic and electric guitars, tambourine and maracas.



Elizabeth Flores and Heather Ji worked together on a Youth Services program that ushered in 2023. As you can see in the photos below, many young patrons celebrated the New Year right here at the Dundee Library.



As always, Public Services staff provided one-on-one assistance by appointment, which can address a wide range of information needs and allow for more personalized assistance than is possible at the reference desk. In November and December, these appointments included device troubleshooting, help completing online job applications, and much more. One patron even used our Silhouette machine to make a present for her grandmother.

Throughout November and December, I participated in regular meetings of the Illinois Library Association's Diversity Committee, the Illinois Libraries Present Steering Committee, and our library consortium's Patron Access Services (PAS) Technical Group. I continue to participate on the REFORMA Midwest Chapter Taskforce. In preparation for the Future Planning presentations at the February Board of Trustees meeting, I worked with Deputy Director Heather Zabski to organize a staff survey, and we visited two area libraries that have recently undergone remodeling and renovation.

Account Services Manager: Keri Carroll

Monthly Report for November and December 2022

IT Manager John Sabala and I met with FE Technologies sales representative Dustin Lamm to discuss alternatives to our current self-checks and sorters. For trustees who have visited the library in the past month, you probably noticed that one of the return slots on the sorter has been out-of-order. Due to the age of our sorter, replacement parts are no longer available, and Bibliotheca is forced to look for alternative means of providing us with those parts. While I can't speak for IT's direct relationship with Bibliotheca, I am aware that their service tech – especially since the retirement of the beloved technician Conrad – has dipped in quality considerably. John and I have planned for visits to two CCS libraries currently utilizing FE Technologies' hardware to gauge if we'd like to propose making the switch in FY2324.

The Summer Reading Committee met for the first time to start planning our 2023 challenge. While both iRead and CSLP offer engaging themes and art to promote the challenge, with a new graphic designer on staff, the committee queried if we'd like to go our own direction. We'll meet again in January to finalize the theme.

In December, Account Services hosted the annual Mitten Tree where patrons could donate new store-bought or homemade knit items that would be given to the Elgin Community Crisis Center. The Dundee Library has hosted the Mitten Tree for several years at this point, but I believe this is the first year where homemade items outnumbered store bought goods. We had several community members

and groups contact us about homemade hats, gloves, and scarves that needed a good home, and they were hoping the library would be able to help. Due to the sheer volume of donations, I was required to make two trips to Elgin to drop off the knitwear, and when I mentioned that several of them were homemade, Crisis Center staff seemed pleasantly surprised. The Mitten Tree ran from December 1-20 and was a tremendous success.

I was asked by Public Services Manager Jason Katsion to write a “Best of 2022” blog post highlighting staff interests and library materials and services. I returned this year with another “Best of Pro Wrestling” post (undoubtedly to the confusion of our blog readers) which allowed me to highlight the ups and downs of one of my favorite forms of entertainment: professional wrestling. I appreciate Jason’s willingness to let me join the blog-writing ranks for this year-end tradition and I hope that I get at least one person to reconsider the misunderstood art of professional wrestling. If not, it was still a lot of fun to write!

Public Relations and Outreach: Kirstin Finneran

Monthly Report for November and December 2022



Library Marketing & Communications Conference. I was thrilled to attend (for the first time) this conference which was held Nov. 2-3 in Indianapolis, IN. I attended sessions specifically created for those in my role at libraries across the country. I attended programs on community engagement, department workflow, outreach, partnering with academic libraries, DEIA social media posts, branding, and website development. Also worthwhile was the networking opportunities, where there was sharing and engagement on best practices, common challenges, and visions for the future.

Chainsaw Sculpture added to Dundee Library. The story of this project was presented to the Board at the November meeting, so just adding this blurb to appear in official library report. On November 7, chainsaw artists Chris and Brienne Hubbart arrived on site to create a fox chainsaw sculpture out of tree stump that was left on the property due to a lightning strike in July. Funds for the sculpture were donated as a parting gift from the Friends of the Library who disbanded this summer.

Outreach. Issued library cards and passed out November events calendars at Parkview Elementary School Family Literacy Night on November 9. Decorated a tree with custom FRVPLD ornaments (created by Leslie Sineni and Erica Acevedo and the 3D printer!) to participate in the Dundee Lions Ron Rhoades Festival of Trees in December. Welcomed Village of Carpentersville community development staff Ben Mason and Greta Salamando for a tour of the Dundee Library and discussion of library presence in the village. Prepared information packet with focus on Carpentersville statistics and comments from the 2019 community survey.

Winter Reading Challenge. Worked with Youth Services, Adult & Teen Services, and IT Departments to populate the Beanstack challenge, created all printed reading logs in English and Spanish, created and distributed all promotions both physical (bookmarks, flyers) and digital (social media, eNews).

Winter 2023 Newsletter. This was the first newsletter designed for us by our new graphic designer Dan Mitchell. Dan managed to upgrade the look of our newsletter without a major redesign. He worked seamlessly with PR and other library staff to stay on top of revisions and create relevant graphics. Due to the rising cost of paper, we produced an 8 page newsletter instead of our usual 12 page version. As a result, we were only able to report on programs, and did not have the room to highlight other library news and service updates. With the funds saved from this issue, we are hoping that will be enough for us to do the much needed 12 page version for the remaining budgeted newsletters.

Carpentersville Courier. The Village of Carpentersville allowed us to take over a page of the January-April 2023 issue of their resident newsletter, which is mailed to all households in the village. We were able to promote the Little Free Pantry and the programs and reading challenge we have planned for the upcoming Black History Month in February. This will be a very effective way for us to reach a large portion of our residents going forward.

Meetings/Training/Events

Library Marketing & Communications Conference, November 2-3
 All Staff Meeting, November 18
 Board of Trustees Meeting, November 15

eNews

Date Sent	Subject	Emails Sent	Unique Opens	Unique Opens %	Total Clicks
11/9/2022	Hoopla Bonus Borrowers, Crochet 101, Native American Heritage Month	12678	5436	42.98%	207
11/16/2022	Fox Chainsaw Sculpture, Winter Newsletter	12656	5403	42.75%	405
11/30/2022	Winter Reading Challenge, Holiday Trivia	12644	5443	43.12%	178
12/7/2022	Consumer Reports: Deals & Gift Guide, Mitten Tree	12626	5470	43.38%	150
12/14/2022	Happy Hanukkah, Holiday Guitar Jam	12610	5329	42.30%	183

Social Media Insights - December 2022

Facebook
 Reach: 6450 (-79%)
 Engagement: 949 (-5k%)
 Followers: 2227 (+11)
 Check Ins: 4
 # of posts: 33
 # of stories: 3

Instagram

Followers: 563 (+28)

Accounts reached: 27,006 (+458%)

Accounts engaged: 3264 (+966%)

of posts: 7

of stories: 33

of reels: 3

Randall Oaks Manager: Brittany Berger
Monthly Report for November and December 2022

Another busy month! November was full of a variety of youth programs and the last of this year's storytimes. Many of the staff at RO contributed to the holiday atmosphere with a turkey interactive board, thankfulness book display, and a delicious cookbook display by the front door. We have continued our monthly scavenger hunt, but we mixed it up a little for "Dinovember" and hid dozens of dinosaur pictures throughout the library, asking children to find at least 10 to collect a finisher prize! In total, 255 kids completed the dino hunt and we had a whopping 322 feathers added to our turkey board. In addition to handing out 20 Baby Scientist kits from Youth Services, we also gave out 137 fall themed crafts.



There were 11 programs at Randall Oaks this month and total attendance was 111. Pictured below is Lisa's Family Night series during which families came together to create mason jar Thankful Trees. Another Thanksgiving themed program was Rachel's Turkey Time, where she created a fun holiday atmosphere and led preschoolers through crafts and an exciting game of pin the tail feathers on the turkey. Unsurprisingly, as holiday programs are always in high demand, Turkey Time drew a crowd of 34 (which you can see in the picture below)!



I've been working closely with Danielle Pacini in Adult and Teen Services as we begin to plan for the 2023 Summer Reading Challenge. The Committee met for the first time on November 2, and we started to lay the groundwork for the program. Many of our tried and true methods will remain the same (i.e. utilizing the Beanstack app, tracking minutes, supplying paper logs), but the Committee has taken on a new challenge this year: we will be creating our own theme! Having full creative control over our program is only made possible by the support of the entire PR department. I look forward to sharing further details in the coming months when the Committee meets again after the holidays.

December was a quieter month at Randall Oaks, as it often is in the lead up to the holidays. Storytimes are on break until January which makes for slower mornings, though we often saw an increase in evening foot traffic that coincided with Park District events in the gym next door. Still, staff kept busy with other programs and our typical passive activities: 221 won a prize for our scavenger hunt, and 253 brightly colored Olaf's were added to our *Frozen* board. Staff have also done a great job promoting the Winter Reading Challenge, and you can see below a fun display of books that can fulfill different challenge badges.



There were only 4 programs at RO this month with a combined attendance of 72. Two preschool-aged programs are pictured below: Rachel's Penguin Party on December 8 and Lisa's Happy Holidays Storytime and Craft on December 12. Both were well attended and full of winter fun, like learning to waddle like a penguin and doing the "Jingle Bell Rock." Rachel shared the skill of hand-stitching with tweens at her Hand-Stitched Hand Warmers program with great success, and this is set to become a series type program to be offered every newsletter. And finally, Lisa ended the year with a special New Year's program for the whole family where they made party hats and a sweet drink to toast a happy 2023.



This year's Winter Reading Challenge, Cozy Up with a Good Book began on December 1 and will continue through January 15. Teens and adults who registered received their choice of a fox cookie cutter and a bookmark, while youth received a gingerbread man cookie cutter and bookmark. Starting

December 15, patrons who completed at least 4 out of the 6 activity badges can visit the Dundee or Randall Oaks library to claim their finisher prizes: a booklight and pair of touchscreen gloves for teens and adults, and a cute stress ball and winter bear plush for youth. These prizes are available until the end of January, so there's still plenty of time for participant's to wrap up the challenge. We've already seen a significant increase in stats over last year's WRC which in the end had 299 sign-ups and 136 finishers. There are still two weeks left to register for the challenge, but our December totals are 352 sign-ups and 87 finishers!



Purchasing, and Technical Services (PATS) Manager: Karin Nelson

Monthly Report for November and December 2022

Magazine project has been completed, and patrons quickly utilized the weeded issues as they disappeared from our FREE cart that we have near the Holds Shelf.

Collections: More ATS caregiver kits were processed which included (2) whiteboards which have magnetic activity sheets as well as items where users could talk about memories of their favorite pets and the time period of the 1950s. A new American Girl doll kit was also added.

eRead Illinois resource: I learned in a conference call with RAILS that our cost next FY will have a slight increase as the price structure is being changed to be more equitable for smaller libraries. We will renew this product next year since we have a significantly low cost-per-checkout which shows this is a widely used resource by our patrons.

IT Manager and I visited the (3) Gail Borden libraries to look at their 24 hour kiosks for AV materials.

Facilities Manager: Michael Lorenzetti

Monthly Report for November and December 2022

The annual fire inspection by the East Dundee Fire Marshall was conducted and FRVPLD (Dundee Library) passed with no infractions. With a new inspector, along comes a new set of eyes and perspective of our building. The inspector had two suggestions. One, move the book drop box located at the east side a little further away from the building. The reasoning is to create more room in getting to the key box for the fire fighters as they respond to building alarms after hours when the library is closed. This will certainly be completed in the spring of 2023 by enlarging the cement pad in that area. This would move the book drop box further east away from the building by five feet.



The second suggestion involves adding emergency lights (provides lighting in areas when the power goes out) to the northern wall of the library main floor. Securitas and Fox Valley Fire and Safety have been contacted for suggestions/recommendations on this subject.

Carpet cleaning – the high traffic areas, office areas, and furniture pieces were cleaned/disinfected/sanitized.

Attendance at the FRVPLD November Board meeting as well as the All Staff meeting festivities.

In December, staff team members from the Palatine Park District visited the Dundee Library to discuss our keyless door access system that was provided/installed by Current Technologies. A tour and many questions were answered with the assistance of John Sabala FRVPLD IT Dept.

A representative from Hallett Movers (Dick Benda) was onsite to discuss and provide a proposal to relocate study cubes and computer cubes. This is being done to relocate and enlarge the teen area of the library.

A representative from Fast Signs was onsite to discuss providing window film for security purposes as well as privacy. Since then, facilities is in the process of measuring each of these window areas to submit to Fast Signs for the window film proposal.

At the end of December a major storm was forecasted for the Chicagoland area, emergency closings took place and there were no issues to the building.

Roof – as we enter the winter season the water on the roof (that is there) is frozen. The Corner 68 room/area remains dry although a section of the southern ceiling and western continue to have periodic drippings. Conversations and communications with Complete Roofing is continuous.

Electronic Message Sign – the sign is now complete with the Dundee Library address prominently displayed on each side of the brick foundation. In the Spring of 2023, our landscape contractor will provide a proposal to further beautify the area.



Plumbing upgrades – At the November 2022 FRVPLD Board meeting, Trustees requested additional quotes for the upgrades. An RFP (Request for Proposals) was placed and a timeline for submissions ending on December 30, 2022. The initial proposal from A&T Plumbing is still valid.

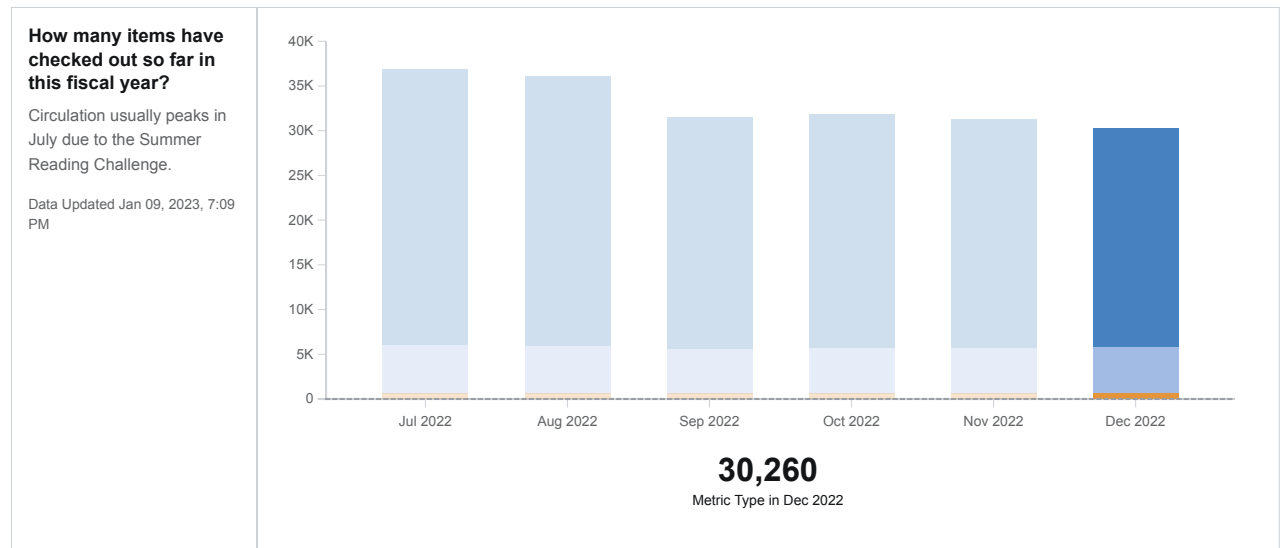
Communication was made with two Bid Information Research organizations: UnionBids of Peoria And Dodge Construction Network. Communication was made with two companies with no proposal/quote submitted: BlueReef, LLC of Chicago, and Tiles In Style, LLC of South Holland.

How are we doing?

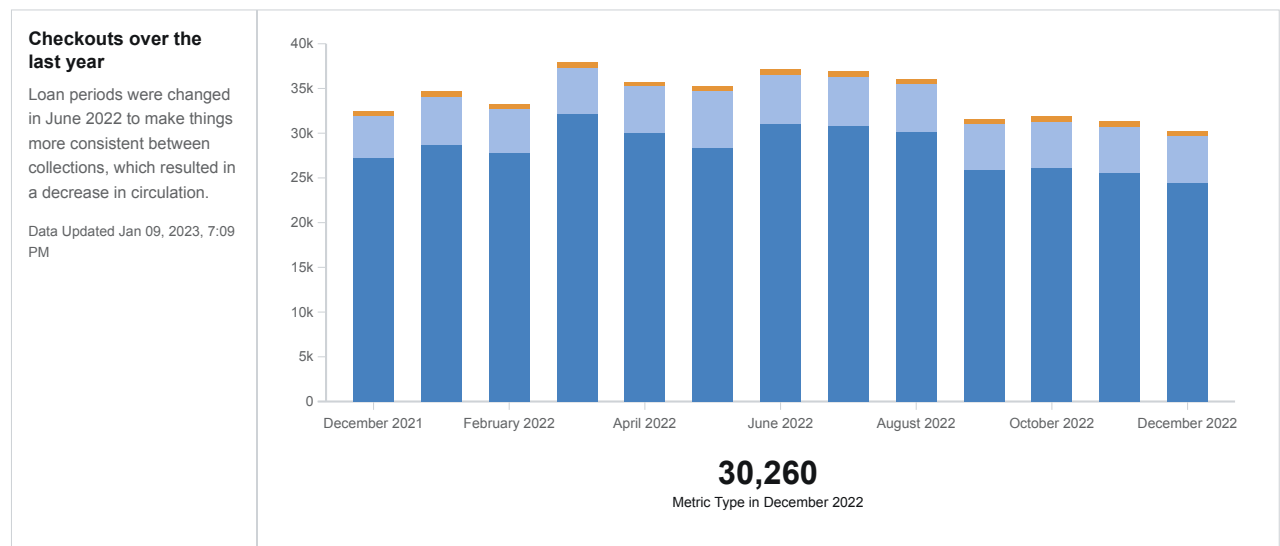
The monthly Dashboard tells our story

Click the graphs to see more details

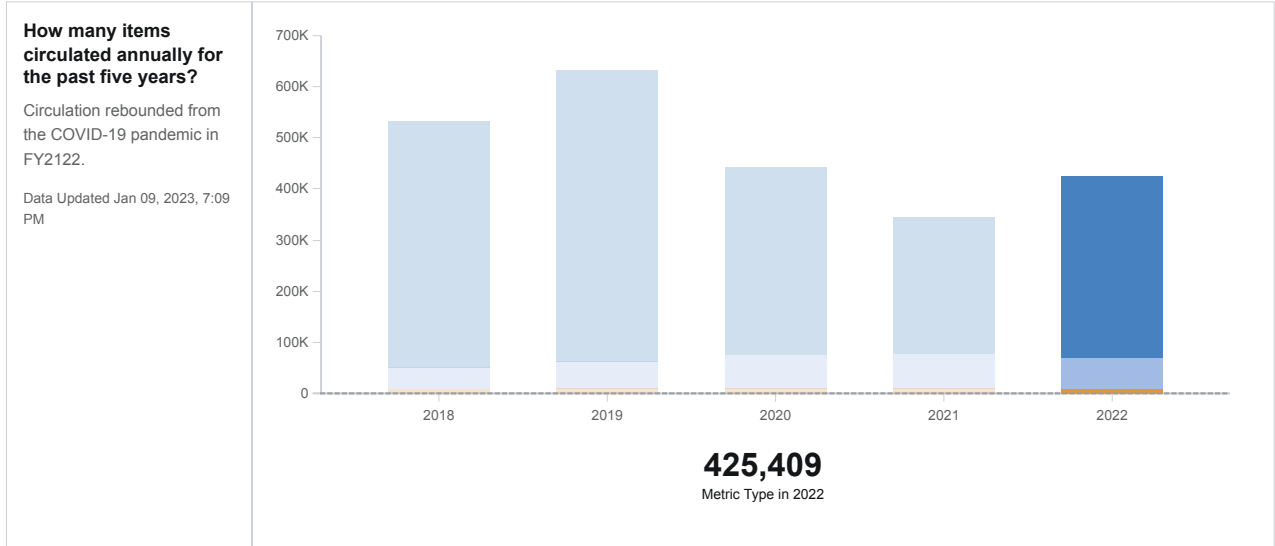
Checkouts - This Fiscal Year



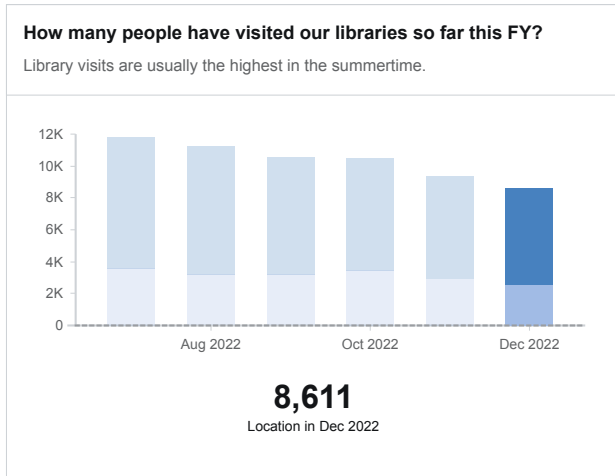
Checkouts - 13 Month Trends



Checkout Trend



Library Visits - This Fiscal Year

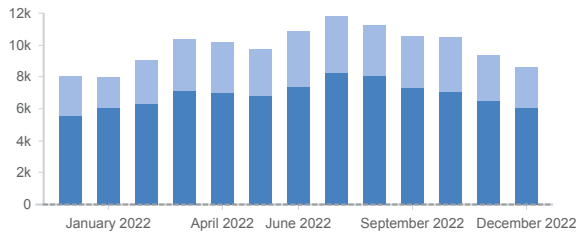


Website Visits - This Fiscal Year



Library Visits - Past 13 Months

Library visits increased at both locations from last December.

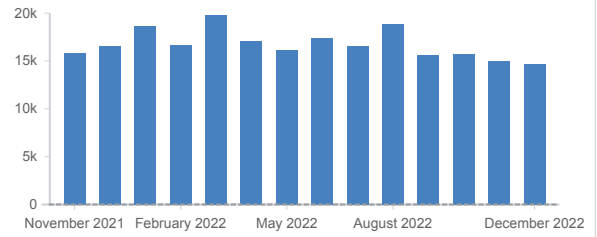


8,611

Location in December 2022

Website Visits - Past 13 Months

Website usage was similar to last November.

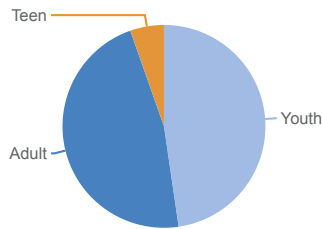


14,723

Location in December 2022

Physical item checkouts

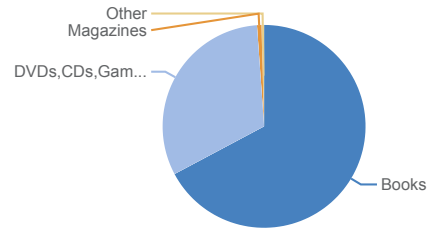
Checkouts by Audience - last fiscal year



369,402

Department in 2022

Checkouts by Material Type - last fiscal year



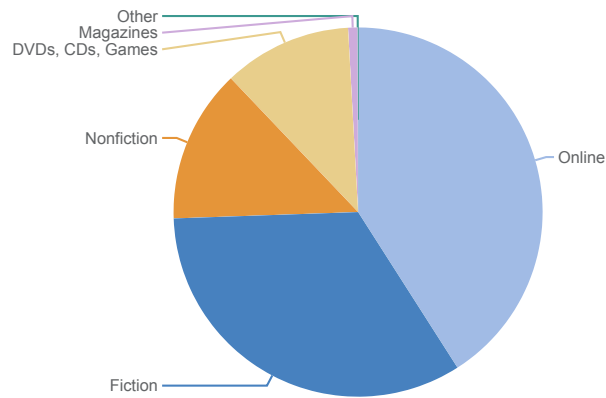
369,402

Material Type in 2022

How many items are owned by our libraries?

About 25% of our collection is checked out at any time.

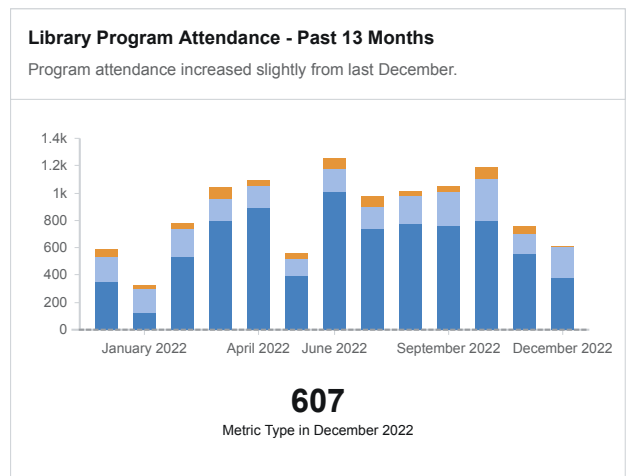
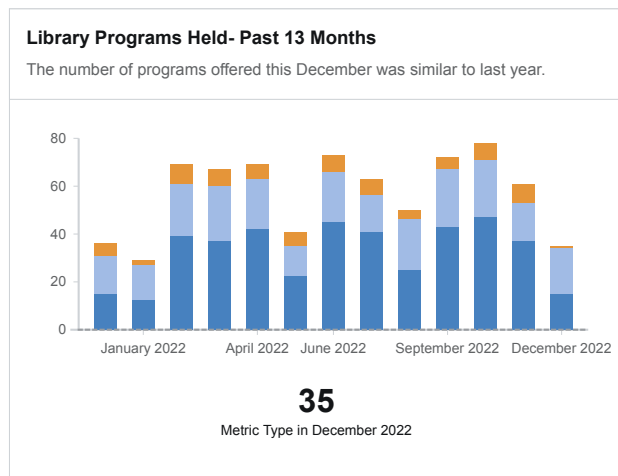
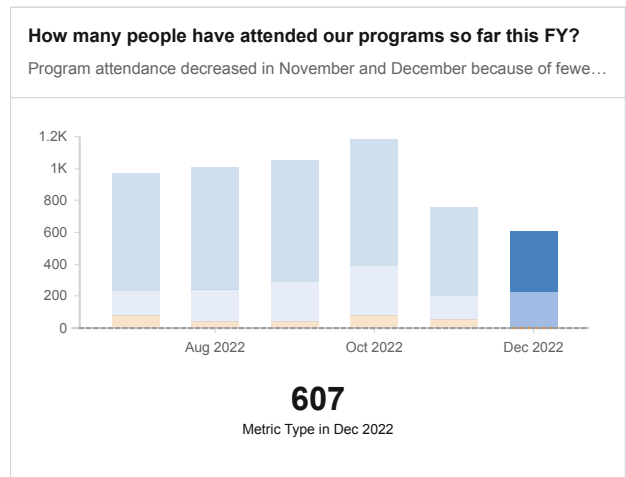
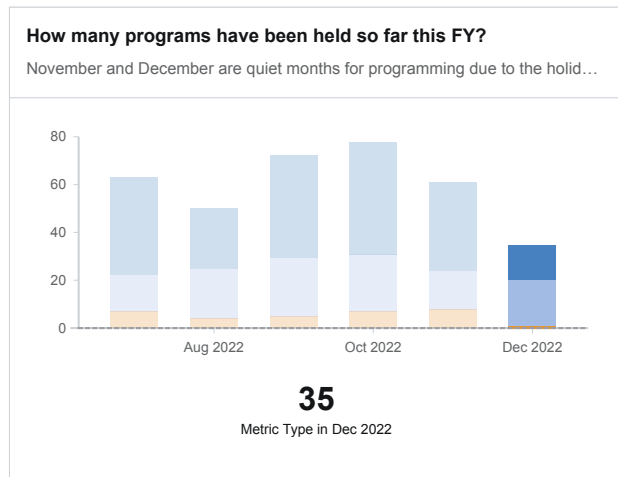
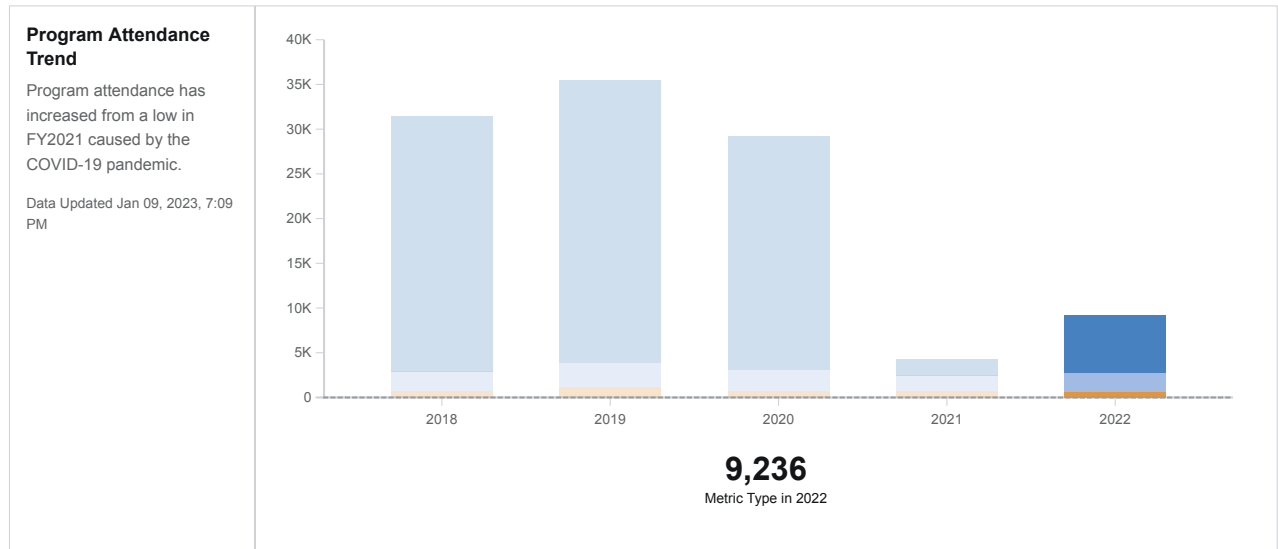
Data Updated Aug 10, 2022, 2:39 PM



220,057

Material Type in 2022

Program Attendance Trend

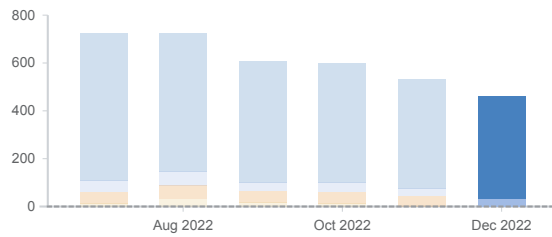


Specialty Services

The Library offers many non-traditional services to make patrons' lives easier, such as **one-on-one computer instruction** to teach new software or help repair a computer; **notary services** to act as an impartial witness in performing a variety of official fraud-deterrent acts related to the signing of important documents; **Illinois license plate renewals** enabling patrons to renew plates and receive updated stickers immediately, anytime the Dundee Library is open; and **home delivery** which began in May 2020.

Specialty Services This Fiscal Year

Home Delivery is our most used specialty service.

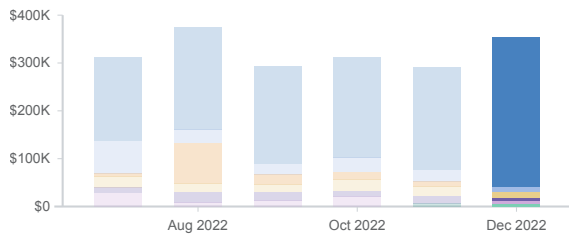


461

Metric Type in Dec 2022

Monthly Spending- this year

How much does the Library spend each month this FY?



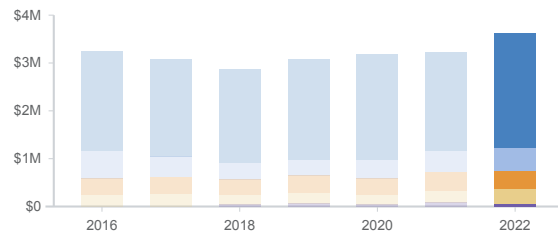
\$354,258.95

Expenses in Dec 2022

Past years' spending

How much does the Library spend each year?

Inflation and building improvement projects increased expenses in FY2122.



\$3,631,243.27

Expenses in 2022



www.FRVPLD.info

A. Consent Agenda

BACKGROUND INFORMATION: These items are routine business for the library district and can be enacted by a single motion under the Consent Agenda. There will be no discussion of these items unless a Trustee requests that an item or items be removed from the Consent Agenda for separate consideration.

A.1 RECOMMENDED MOTION: I move to Approve items A.1.a through A.1.q under the Consent Agenda as presented.

- A.1.a Minutes from November 15, 2022 Board of Trustees Meeting
- A.1.b Minutes from December 28, 2022 Emergency Board Meeting
- A.1.c Check Voucher Register for November 2022
- A.1.d Check Voucher Register for December 2022
- A.1.e Monthly Financial Report for November 2022
- A.1.f Monthly Financial Report for December 2022
- A.1.g Revenue Summary – All Funds Combined – Budget v Actual Revenues for November 2022
- A.1.h Revenue Summary – All Funds Combined – Budget v Actual Revenues for December 2022
- A.1.i Revenue Summary – All Funds Combined by Period for November and December
- A.1.j Expenditure Summary – All Funds Combined – Budget v Actual Expenses for November 2022
- A.1.k Expenditure Summary – All Funds Combined – Budget v Actual Expenses for December 2022
- A.1.l Expenditure Summary – All Funds Combined – Budget v Actual Expenses by Location for November 2022
- A.1.m Expenditure Summary – All Funds Combined – Budget v Actual Expenses by Location for December 2022
- A.1.n Expenditure Summary – All Funds Combined by Period for November and December
- A.1.o Balance Sheet for November 2022
- A.1.p Balance Sheet for December 2022
- A.1.q Ehlers Investment Inventory for November and December

A separate motion to approve each withheld item is needed prior to discussion and voting on that item.

RECOMMENDED MOTION (if needed):

Approve item _____ as presented.

**Fox River Valley Public Library District
Board of Trustees Meeting
November 15, 2022**

MINUTES

Call to Order

The meeting was called to order by President Kristina Weber at 7:00 PM. All present rose to recite the Pledge of Allegiance.

Roll Call

Members present:	President	Kristina Weber
	Vice Pres	Richard Corbett
	Secretary	Chris Evans
	Treasurer	Tara Finn
	Trustee	Matthew Goyke
	Trustee	Maryann Dellamaria
	Trustee	Paula Lauer

Members absent: none

Others present: Executive Director Amy Dodson, Deputy Director Heather Zabski, Sumitra Potharazu, Jason Katsion, Kirstin Finneran, Michael Lorenzetti, Sherry Kenny, Brittany Berger, Keri Carroll, John Sabala, Karin Nelson, Ann Scales, Karen Werle

Public Comment

There was no public comment.

President's Report

December 20, 2022 Board Meeting

Weber inquired if Trustees wished to meet in December; it was agreed there would be no pressing business to conduct. The December 20, 2022 Board of Trustees meeting was canceled.

Director's Report

Director Dodson highlighted current Library events and gave a note of thanks to Treasurer Finn for her donation of two wheel chairs to the Dundee Library.

Annual Comprehensive Financial Report Presentation

Ann Scales of Lauterbach and Amen reviewed the FY2122 Audit, noting FRVPLD received the best opinion available regarding financial reporting, and it's internal controls are sound.

Per Capita Grant Requirement

Chapters in Serving Our Public 4.0 were reviewed for Trustees, outlining the standards set for public libraries to achieve, maintain, and exceed the service and safety expectations of the community.

Department Reports and Dashboard

Public Relations Manager Kirstin Finneran gave a presentation on the evolution of the new fox wood sculpture from start to finish. The sculpture was a donation from the former Friends of the Library organization.

Consent Agenda

Exhibit A.1 Items included in Consent Agenda

A.1.a Minutes from the October 18, 2022 Board of Trustees Meeting

**A.1.b Check/Voucher Register – AP & Payroll Complete for October 2022 totaling
\$312,071.99**

A.1.c Monthly Financial Report for October 2022**A.1.d Revenue Summary – All Funds Combined – Budget v Actual Revenues****A.1.e Revenue Summary – All Funds Combined by Period****A.1.f Expenditure Summary – All Funds Combined – Budget v Actual Expenses****A.1.g Expenditure Summary – All Funds Combined – Budget v Actual Expenses by Location****A.1.h Expenditure Summary – All Funds Combined by Period****A.1.i Balance Sheet for October 2022****A.1.j Ehlers Investment Inventory for October 2022**

Weber inquired if there were any items Trustees would like removed for further discussion. Hearing none, she called for a motion to *APPROVE CONSENT AGENDA ITEMS A.1.A THROUGH A.1.J AS PRESENTED*. Moved by Dellamaria and seconded by Finn, Weber called for a roll call vote.

Roll Call Vote: Goyke, Dellamaria, Lauer, Finn, Evans, Corbett, Weber – 7 ayes, 0 nays, 0 absent. Motion carried.

Unfinished Business – none**New Business****C.1 Ordinance 2022-10 Tax Levy**

Weber called for a motion to *ADOPT ORDINANCE 2022-10 LEVYING TAXES IN THE AMOUNT OF \$3,945,200 FOR FISCAL YEAR 2022-2023*. Moved by Corbett and seconded by Dellamaria, item opened for discussion. It was noted the Levy had been discussed as earlier financial ordinances were adopted. There being no further discussion, Weber called for a roll call vote.

Roll Call Vote: Goyke, Dellamaria, Lauer, Finn, Evans, Corbett, Weber – aye. 7 ayes, 0 nays, 0 absent. Motion carried.

C.2 Ordinance 2022-11 Amending Library Holiday Closings for 2022

Weber called for a motion to *ADOPT ORDINANCE 2022-11 AMENDING LIBRARY HOLIDAY CLOSINGS FOR 2022*. Moved by Finn and seconded by Dellamaria, item opened for discussion. Weber noted the amendment adds a 5 PM closing on Wednesday before Thanksgiving. Weber then called for a roll call vote.

Roll Call Vote: Goyke, Dellamaria, Lauer, Finn, Evans, Corbett, Weber – aye. 7 ayes, 0 nays, 0 absent. Motion carried.

C.3 Ordinance 2022-12 Library Holiday Closings for 2023

Weber called for a motion to *ADOPT ORDINANCE 2022-12 LIBRARY HOLIDAY CLOSINGS FOR 2023*. Moved by Corbett and seconded by Finn, item opened for discussion. Dodson noted library holidays align with federal and state holidays, and contains a 5 PM close on the Wednesday prior to Thanksgiving. Weber called for a roll call vote.

Roll Call Vote: Goyke, Dellamaria, Lauer, Finn, Evans, Corbett, Weber – aye. 7 ayes, 0 nays, 0 absent. Motion carried.

C.4 Annual Treasurer's Report

Weber called for a motion to *APPROVE THE ANNUAL TREASURER'S REPORT*. Moved by Goyke and seconded by Dellamaria, item opened for discussion. The report covers receipts and expenditures for the recently concluded fiscal year, and breaks down expenditures into categories by total amount paid. There was no further discussion, Weber called for a roll call vote.

Roll Call Vote: Goyke, Dellamaria, Lauer, Finn, Evans, Corbett, Weber – aye. 7 ayes, 0 nays, 0 absent. Motion carried.

C.5 Plumbing Upgrades – A&T Plumbing Inc. & Son

Weber called for a motion to *ALLOW THE DIRECTOR TO ENTER INTO AN AGREEMENT WITH A&T PLUMBING INC. & SON TO INSTALL PLUMBING UPGRADES AT DUNDEE LIBRARY IN AN AMOUNT NOT TO EXCEED \$22,000.00.* Moved by Corbett and seconded by Finn, item opened for discussion. Corbett inquired about postponing the action until January in order to obtain additional proposals. There being no further discussion, Weber called for a roll call vote on the motion on the floor.

Roll Call Vote: Goyke, Dellamaria, Lauer, Finn, Evans, Corbett, Weber – nay. 0 ayes, 7 nays, 0 absent. Motion failed.

Weber then called for a motion to *TABLE PLUMBING UPGRADES DISCUSSION UNTIL JANUARY 2023;* moved by Dellamaria and seconded by Goyke. There was no further discussion; Weber called for a roll call vote.

Roll Call Vote: Goyke, Dellamaria, Lauer, Finn, Evans, Corbett, Weber – aye. 7 ayes, 0 nays, 0 absent. Motion carried.

C.6 Accept Annual Comprehensive Financial Report (ACFR)

Weber called for a motion to *ACCEPT THE ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) FOR FISCAL YEAR 2021-2022.* Moved by Finn and seconded by Goyke, item opened for discussion. FRVPLD has received its highest rating for financial acumen and transparency. There being no further discussion, Weber called for a roll call vote.

Roll Call Vote: Goyke, Dellamaria, Lauer, Finn, Evans, Corbett, Weber – aye. 7 ayes, 0 nays, 0 absent. Motion carried.

C.7 Per Capita Grant Application – discussion only

Trustees noted the informative presentation earlier in the meeting. There was no further discussion.

C.8 Memo of Understanding Extension and Intergovernmental Agreement with D300 and Algonquin Area and Ella Johnson Public Library Districts

Weber called for a motion to *ENTER INTO AN INTERGOVERNMENTAL AGREEMENT WITH THE ALGONQUIN AREA AND ELLA JOHNSON PUBLIC LIBRARY DISTRICTS TO EXTEND THE D300 COMMUNITY SHARE E-BOOK PROJECT.* Moved by Dellamaria and seconded by Finn, item opened for discussion. There was discussion on contribution percentages for future agreements. There was no further discussion, Weber called for a roll call vote.

Roll Call Vote: Goyke, Dellamaria, Lauer, Finn, Evans, Corbett, Weber – aye. 7 ayes, 0 nays, 0 absent. Motion carried.

C.9 Appoint Deputy Clerks to Receive Trustee Nominating Petitions

Weber called for a motion to *APPOINT DEPUTY DIRECTOR HEATHER ZABSKI AND EXECUTIVE ASSISTANT KAREN WERLE AS DEPUTY CLERKS TO ACCEPT TRUSTEE NOMINATING PETITIONS FOR THE OFFICE OF LIBRARY TRUSTEE.* Moved by Corbett and seconded by Goyke, item opened for discussion. The Board appoints deputy clerks to accept petitions during the filing period in December. Weber called for a roll call vote.

Roll Call Vote: Goyke, Dellamaria, Lauer, Finn, Evans, Corbett, Weber – aye. 7 ayes, 0 nays, 0 absent. Motion carried.

Adjournment

No further business was discussed, Weber called for a motion to *ADJOURN.* Moved by Finn and seconded by Goyke, meeting adjourned by unanimous voice vote at 8:35 PM

**Fox River Valley Public Library District
Virtual Emergency Board of Trustees Meeting
December 28 2022**

3:00 PM

MINUTES

Call to Order

The meeting was called to order by President Kristina Weber at 3:03 PM. All present rose to recite the Pledge of Allegiance.

Roll Call

Members present:	President	Kristina Weber
	Vice Pres	Richard Corbett
	Secretary	Chris Evans
	Treasurer	Tara Finn
	Trustee	Matthew Goyke
	Trustee	Maryann Dellamaria
	Trustee	Paula Lauer

Members absent: none

Others present: Executive Director Amy Dodson, Deputy Director Heather Zabski, Sumitra Potharazu, Jason Katsion, Kirstin Finneran, Michael Lorenzetti, Sherry Kenny, Brittany Berger, Keri Carroll, John Sabala, Karin Nelson, Guy Bowe, Vince Regan, Karen Werle

Public Comment

There was no public comment.

Adjourn to Executive Session

Weber noted the Board would go into Executive Session and called for a motion to *ADJOURN TO EXECUTIVE SESSION IN ACCORDANCE WITH 5 ILCS 120/2(C)(12) REVIEW OR DISCUSSION OF CLAIMS, LOSS, OR RISK MANAGEMENT INFORMATION, RECORDS, DATA*. Moved by Dellamaria and seconded by Goyke, Weber noted action is expected upon return to open session and called for a roll call vote.

Roll Call Vote: Goyke, Dellamaria, Lauer, Finn, Evans, Corbett, Weber – 7 ayes, 0 nays, 0 absent. Motion carried. Open session adjourned at 3:05 PM.

Call to Order

The open session was called back into order by President Weber at 3:56 PM.

Roll Call

Members present:	President	Kristina Weber
	Vice Pres	Richard Corbett
	Secretary	Chris Evans
	Treasurer	Tara Finn
	Trustee	Matthew Goyke

Trustee Maryann Dellamaria
Trustee Paula Lauer

Members absent: none

Others present: Executive Director Amy Dodson, Deputy Director Heather Zabski, Sumitra Potharazu, Jason Katsion, Kirstin Finneran, Michael Lorenzetti, Sherry Kenny, Brittany Berger, Keri Carroll, John Sabala, Karin Nelson, Guy Bowe, Vince Regan.

New Business

Authorize Executive Director Amy Dodson to work with FRVPLDs insurance carrier for data recovery in an amount not to exceed \$125,000.

Weber called for a motion to *AUTHORIZE EXECUTIVE DIRECTOR AMY DODSON TO WORK WITH FRVPLDS INSURANCE CARRIER FOR DATA RECOVERY IN AN AMOUNT NOT TO EXCEED \$125,000*. Moved by Corbett and seconded by Dellamaria; item opened for discussion. There being none, Weber called for a roll call vote.

Roll Call Vote: Goyke, Dellamaria, Lauer, Finn, Evans, Corbett, Weber – 7 ayes, 0 nays, 0 absent. Motion carried.

Adjournment

There being no further business to conduct, Weber called for a motion to *ADJOURN*. Moved by Goyke and seconded by Corbett, Weber called for a roll call vote.

Roll Call Vote: Goyke, Dellamaria, Lauer, Finn, Evans, Corbett, Weber – 7 ayes, 0 nays, 0 absent. Motion carried. Meeting adjourned at 4:00 PM.

Christine L. Evans, Secretary

Fox River Valley Public Library District
Check/Voucher Register
10100 - BANK ACCOUNTS
From 11/1/2022 Through 11/30/2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Effective Date</u>	<u>Check Amo...</u>
HR Source	39656	11/30/2022	(8.00)
ZeusDVD.com	42388	11/30/2022	(11.49)
A & T Plumbing, Inc. and Son	44219	11/14/2022	189.00
Ziegler's Ace Hardware	44220	11/14/2022	150.94
American Library Association	44221	11/14/2022	650.00
SYNCB/AMAZON	44222	11/14/2022	2,504.50
American Marketing & Publishing, LLC	44223	11/14/2022	1,585.30
AT&T	44224	11/14/2022	193.70
AT & T Mobility	44225	11/14/2022	110.82
BookPage	44226	11/14/2022	390.00
Brodart Co.	44227	11/14/2022	181.36
Brown Industries, Inc	44228	11/14/2022	105.00
CDS Office Technologies	44229	11/14/2022	548.55
ComEd	44230	11/14/2022	3,255.59
Demco, Inc.	44231	11/14/2022	433.58
Elgin Key & Lock Co., Inc.	44232	11/14/2022	27.00
Elgin Sheet Metal Company	44233	11/14/2022	5,050.00
Fastsigns	44234	11/14/2022	290.75
Fox Valley Fire and Safety	44235	11/14/2022	450.00
Garveys Office Products	44236	11/14/2022	1,089.76
Government Finance Officers Associat...	44237	11/14/2022	192.02
GovConnection, Inc	44238	11/14/2022	2,740.00
Green Emerald Chem-Dry	44239	11/14/2022	950.00
Groot, Inc	44240	11/14/2022	118.65
Hubbart Wood	44241	11/14/2022	3,000.00
Imperial Service Systems, Inc	44242	11/14/2022	6,971.00
INGRAM Library Services	44246	11/14/2022	8,828.29
Ingram Entertainment, Inc	44247	11/14/2022	3,687.40
KONE, INC	44248	11/14/2022	304.84
Midwest Tape Exchange, Inc.	44249	11/14/2022	2,731.99
Mobile Beacon	44250	11/14/2022	4,680.00
Nicor Gas	44251	11/14/2022	337.87
OTC Brands, Inc.	44252	11/14/2022	472.12
Paddock Publications, Inc.	44253	11/14/2022	587.65
Paper Roll Products	44254	11/14/2022	158.02
PETERS Electric & Technology, Inc.	44255	11/14/2022	1,094.00
Sebert Landscaping Inc.	44256	11/14/2022	573.04
Shaw Media	44257	11/14/2022	500.00
Showcases	44258	11/14/2022	1,063.60
Team One Repair, Inc.	44259	11/14/2022	507.00
Technology Management Rev Fund	44260	11/14/2022	427.50
Unclaimed Property Division	44261	11/14/2022	88.46
Value Line Publishing LLC	44262	11/14/2022	5,725.00
Cardmember Service	44263	11/14/2022	5,731.76
Wellness Insurance Network	44264	11/14/2022	17,929.68
SYNCB/AMAZON	Amazon ACH 11/...	11/28/2022	2,619.51
Illinois Municipal Retirement	DD11/16/2022-I...	11/16/2022	22,612.25
Paylocity Payroll	DD202211 Paylo...	11/4/2022	299.80
Paylocity Payroll	DD202211 Paylo...	11/18/2022	621.21
Office of the Secretary of State of Illi...	SSLT fee Oct tra...	11/30/2022	52.50
Comcast	STMT202211Co...	11/21/2022	946.59
Comcast	STMT202211DL-...	11/21/2022	303.28
Comcast	STMT202211RO-...	11/21/2022	201.07
TSYS Merchant Solutions-Omaha	TSYS Fee Oct tra...	11/30/2022	315.10
TSYS Merchant Solutions-Omaha	TSYS Oct Withdr...	11/1/2022	755.00

Fox River Valley Public Library District
Check/Voucher Register - AP & Payroll Complete
10100 - BANK ACCOUNTS
From 11/1/2022 Through 11/30/2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Effective Date</u>	<u>Check Amo...</u>
TSYS Merchant Solutions-Omaha	TSYS Withdrawal...	11/30/2022	3,980.00
	Total 10100 - BANK ACCOUNTS		119,292.56
Report Total			<u>119,292.56</u>

Fox River Valley Public Library District

Check/Voucher Register

10100 - BANK ACCOUNTS

From 12/1/2022 Through 12/31/2022

Vendor Name	Check Number	Effective Date	Check Amount
Accurate Office Supply Co.	44265	12/19/2022	656.48
Ziegler's Ace Hardware	44266	12/19/2022	236.55
AT&T	44267	12/19/2022	189.05
AT&T	44268	12/19/2022	5,808.88
AT & T Mobility	44269	12/19/2022	110.82
Brodart Co.	44270	12/19/2022	15.37
CDS Office Technologies	44271	12/19/2022	977.72
ComEd	44272	12/19/2022	2,476.40
Demco, Inc.	44273	12/19/2022	56.00
Employee Benefits Corporation	44274	12/19/2022	275.00
First Metropolitan Translation Services	44275	12/19/2022	205.00
Fox Valley Fire and Safety	44276	12/19/2022	171.70
Garveys Office Products	44277	12/19/2022	1,918.40
Government Finance Officers Association	44278	12/19/2022	460.00
GovConnection, Inc	44279	12/19/2022	45.36
Groot, Inc	44280	12/19/2022	118.65
Hagg Press	44281	12/19/2022	5,247.00
Hall Pass	44282	12/19/2022	9.00
Imperial Service Systems, Inc	44283	12/19/2022	6,971.00
INGRAM Library Services	44287	12/19/2022	8,244.82
Ingram Entertainment, Inc	44288	12/19/2022	1,286.92
KONE, INC	44289	12/19/2022	304.84
LACONI, INC	44290	12/19/2022	150.00
Lauterbach & Amen, LLP	44291	12/19/2022	2,000.00
Libraries First	44292	12/19/2022	650.00
Midwest Tape Exchange, Inc.	44294	12/19/2022	3,496.02
Nicor Gas	44295	12/19/2022	874.29
Paddock Publications, Inc.	44296	12/19/2022	54.35
RAILS	44297	12/19/2022	1,500.00
Technology Management Rev Fund	44298	12/19/2022	427.50
Regents of the University of Minnesota	44299	12/19/2022	1,735.00
Village of East Dundee	44300	12/19/2022	606.17
Cardmember Service	44301	12/19/2022	3,660.93
W.T. Cox Subscriptions, Inc.	44302	12/19/2022	23.10
Wellness Insurance Network	44303	12/19/2022	17,929.68
Winter Services	44304	12/19/2022	255.00
SYNCB/AMAZON	Amazon ACH 12/1...	12/14/2022	1,514.08
Paylocity Payroll	DD12/2022 Paylo...	12/2/2022	329.56
Paylocity Payroll	DD12/2022 Paylo...	12/16/2022	564.06
Illinois Municipal Retirement	DD12/30/2022-IM...	12/30/2022	33,763.47
Paylocity Payroll	DD202312 3 Payl...	12/30/2022	361.18
Office of the Secretary of State of Illinois	SSLT fee Nov tran...	12/31/2022	38.75
Comcast	STMT202212Com...	12/22/2022	927.87
Comcast	STMT202212DL-C...	12/22/2022	303.28
Comcast	STMT202212RO-...	12/22/2022	201.07
TSYS Merchant Solutions-Omaha	TSYS Fee Nov tra...	12/31/2022	311.39
TSYS Merchant Solutions-Omaha	TSYS Nov Withdra...	12/1/2022	302.00
TSYS Merchant Solutions-Omaha	TSYS Withdrawals...	12/31/2022	3,990.00
	Total 10100 - BANK ACCOUNTS		111,753.71
Report Total			111,753.71

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 11/1/2022 Through 11/30/2022

		Month Activity	Year Activity	FY2223 Percent Used	FY2223 \$ Remaining	Total Budget - FY2223 Working Budget	FY2223 Percent Total Budget Remaining
Revenues							
00	REVENUES						
0	District Wide						
00	DEPARTMENT-WIDE						
43010	TAX LEVY	34,135.24	3,750,934.26	97.98%	77,314.74	3,828,249.00	2.01%
43020	PPRT	0.00	62,256.06	77.82%	17,743.94	80,000.00	22.17%
44010	INT & DIV INCOME	12,478.40	44,883.44	1,496.11%	(41,883.44)	3,000.00	(1,396.11)%
45010	PER CAPITA GRANT	0.00	105,506.75	103.16%	(3,233.20)	102,273.55	(3.16)%
45020	OTHER GRANTS	2,334.87	4,969.74	49.69%	5,030.26	10,000.00	50.30%
45030	SRC SPONSORSHIP	0.00	45.80	0.00%	(45.80)	0.00	0.00%
46030	LOST & DAMAGED	304.43	2,075.41	41.50%	2,924.59	5,000.00	58.49%
46250	LICENSE PLATE RENEWAL INCOME	4,514.50	32,719.50	40.89%	47,280.50	80,000.00	59.10%
46300	TAXABLE SALES (USB, DVD, EARBUDS)	41.10	41.10	0.00%	(41.10)	0.00	0.00%
46400	MISCELLANEOUS INCOME	24.45	152.00	30.40%	348.00	500.00	69.60%
46450	REIMBURSEMENTS	500.00	500.00	2.77%	17,500.00	18,000.00	97.22%
46600	RETIRED EMPLOYEE REIMBURSEMENTS	350.38	726.38	60.53%	473.62	1,200.00	39.46%
1	Dundee Library						
00	DEPARTMENT-WIDE						
46110	MEETING RM RENTAL	0.00	0.00	0.00%	50.00	50.00	100.00%
46200	PRINT/COPY REVENUE	414.00	2,872.00	82.05%	628.00	3,500.00	17.94%
46300	TAXABLE SALES (USB, DVD, EARBUDS)	0.00	16.50	33.00%	33.50	50.00	67.00%
2	Randall Oaks						
00	DEPARTMENT-WIDE						
46200	PRINT/COPY REVENUE	18.70	241.65	48.33%	258.35	500.00	51.67%
46300	TAXABLE SALES (USB, DVD, EARBUDS)	0.00	1.50	3.00%	48.50	50.00	97.00%
	Total REVENUES	<u>55,116.07</u>	<u>4,007,942.09</u>	<u>96.99%</u>	<u>124,430.46</u>	<u>4,132,372.55</u>	<u>3.01%</u>
	Total Revenues	<u>55,116.07</u>	<u>4,007,942.09</u>	<u>96.99%</u>	<u>124,430.46</u>	<u>4,132,372.55</u>	<u>3.01%</u>
Expenditures							
01	TRANSFERS BETWEEN FUNDS						
0	District Wide						
00	DEPARTMENT-WIDE						
70000	TRANSFER OUT	0.00	200,000.00	0.00%	(200,000.00)	0.00	0.00%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 11/1/2022 Through 11/30/2022

		Month Activity	Year Activity	FY2223 Percent Used	FY2223 \$ Remaining	Total Budget - FY2223 Working Budget	FY2223 Percent Total Budget Remaining
	Total TRANSFERS BETWEEN FUNDS	0.00	200,000.00	0.00%	(200,000.00)	0.00	0.00%
15	PERSONNEL SERVICES/BENEFITS						
0	District Wide						
00	DEPARTMENT-WIDE						
52120	EMPLOYEE INSURANCES	15,831.72	68,700.58	29.11%	167,299.42	236,000.00	70.88%
52121	IMRF	14,459.13	73,782.63	35.99%	131,217.37	205,000.00	64.00%
52122	REIMBURSED INS	350.38	726.38	60.53%	473.62	1,200.00	39.46%
52160	TUITION REIMB	0.00	0.00	0.00%	10,000.00	10,000.00	100.00%
52212	FICA / MEDICARE	12,936.20	61,030.39	36.32%	106,969.61	168,000.00	63.67%
05	ADMINISTRATION						
52100	SALARIES	34,989.95	162,026.27	34.67%	305,259.73	467,286.00	65.32%
40	PUBLIC RELATIONS						
52100	SALARIES	12,110.76	51,784.27	34.24%	99,415.73	151,200.00	65.75%
50	IT / NETWORK						
52100	SALARIES	8,711.48	43,328.70	38.09%	70,404.30	113,733.00	61.90%
60	PATS						
52100	SALARIES	10,023.76	48,807.07	36.08%	86,463.93	135,271.00	63.91%
90	FACILITIES						
52100	SALARIES	10,834.90	46,851.76	28.05%	120,145.24	166,997.00	71.94%
1	Dundee Library						
10	ADULT & TEEN SERVICES						
52100	SALARIES	37,496.94	162,039.68	36.39%	283,200.32	445,240.00	63.60%
20	YOUTH SERVICES						
52100	SALARIES	20,588.00	99,910.77	35.28%	183,233.23	283,144.00	64.71%
70	ACCOUNT SERVICES						
52100	SALARIES	19,970.98	110,585.76	35.70%	199,118.24	309,704.00	64.29%
75	SHELVERS						
52100	SALARIES	0.00	444.00	0.00%	(444.00)	0.00	0.00%
2	Randall Oaks						
80	RANDALL OAKS						
52100	SALARIES	16,396.57	82,121.05	35.04%	152,208.95	234,330.00	64.95%
	Total PERSONNEL SERVICES/BENEFITS	214,700.77	1,012,139.31	34.58%	1,914,965.69	2,927,105.00	65.42%
20	LIBRARY MATERIALS						
0	District Wide						
00	DEPARTMENT-WIDE						
60900	MATERIALS SUPPLIES	3,007.12	6,796.50	67.96%	3,203.50	10,000.00	32.03%
61500	DATABASES	5,725.00	42,289.77	73.22%	15,463.23	57,753.00	26.77%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 11/1/2022 Through 11/30/2022

		Month Activity	Year Activity	FY2223 Percent Used	FY2223 \$ Remaining	Total Budget - FY2223 Working Budget	FY2223 Percent Total Budget Remaining
61510	EBOOKS	2,923.73	44,803.83	77.64%	12,896.17	57,700.00	22.35%
61520	DOWNLOADABLE MEDIA	3,724.49	11,144.82	33.49%	22,130.18	33,275.00	66.50%
61540	HOTSPOTS	0.00	9,480.00	94.80%	520.00	10,000.00	5.20%
64100	PROC FEES BOOKS	223.60	1,340.72	33.51%	2,659.28	4,000.00	66.48%
64200	PROC FEES AV	538.96	3,404.76	42.55%	4,595.24	8,000.00	57.44%
64500	ONLINE ORDERING FEE	0.00	193.84	27.69%	506.16	700.00	72.30%
70900	SUPPLIES	0.00	12.74	0.00%	(12.74)	0.00	0.00%
05	ADMINISTRATION						
61120	BOOKS NF	54.99	297.00	29.70%	703.00	1,000.00	70.30%
61200	PERIODICALS	0.00	1,622.88	81.14%	377.12	2,000.00	18.85%
1	Dundee Library						
00	DEPARTMENT-WIDE						
61200	PERIODICALS	0.00	3,187.43	70.83%	1,312.57	4,500.00	29.16%
61600	VIDEOGAMES	1,235.90	2,916.40	17.15%	14,083.60	17,000.00	82.84%
10	ADULT & TEEN SERVICES						
61110	BOOKS FICTION	2,005.17	13,031.75	40.72%	18,968.25	32,000.00	59.27%
61111	BOOKS LARGE TYPE	257.01	1,350.76	33.76%	2,649.24	4,000.00	66.23%
61120	BOOKS NF	934.13	3,202.57	20.01%	12,797.43	16,000.00	79.98%
61130	BOOKS SPANISH	22.46	415.49	10.38%	3,584.51	4,000.00	89.61%
61140	GRAPHIC NOVELS	58.91	1,549.15	61.96%	950.85	2,500.00	38.03%
61330	AUDIOBOOKS	677.84	2,699.36	38.56%	4,300.64	7,000.00	61.43%
61350	MUSIC	253.90	1,473.00	36.82%	2,527.00	4,000.00	63.17%
61400	DVD	1,603.38	7,169.16	58.52%	5,080.84	12,250.00	41.47%
61700	NONTRADITIONAL MATERIALS	136.66	1,132.95	22.65%	3,867.05	5,000.00	77.34%
15	TEEN						
61100	BOOKS	388.72	2,670.98	33.38%	5,329.02	8,000.00	66.61%
61130	BOOKS SPANISH	187.28	409.63	20.48%	1,590.37	2,000.00	79.51%
61330	AUDIOBOOKS	0.00	0.00	0.00%	1,000.00	1,000.00	100.00%
20	YOUTH SERVICES						
61100	BOOKS	1,386.86	10,610.39	23.57%	34,389.61	45,000.00	76.42%
61130	BOOKS SPANISH	0.00	856.65	10.70%	7,143.35	8,000.00	89.29%
61330	AUDIOBOOKS	0.00	0.00	0.00%	1,500.00	1,500.00	100.00%
61350	MUSIC	0.00	0.00	0.00%	500.00	500.00	100.00%
61400	DVD	167.12	1,622.82	32.45%	3,377.18	5,000.00	67.54%
61700	NONTRADITIONAL MATERIALS	0.00	1,377.05	39.34%	2,122.95	3,500.00	60.65%
2	Randall Oaks						
00	DEPARTMENT-WIDE						
61200	PERIODICALS	0.00	1,497.44	99.82%	2.56	1,500.00	0.17%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 11/1/2022 Through 11/30/2022

		Month Activity	Year Activity	FY2223 Percent Used	FY2223 \$ Remaining	Total Budget - FY2223 Working Budget	FY2223 Percent Total Budget Remaining
61600	VIDEOGAMES	1,104.10	2,189.80	43.79%	2,810.20	5,000.00	56.20%
10	ADULT & TEEN SERVICES						
61110	BOOKS FICTION	622.66	4,543.48	45.43%	5,456.52	10,000.00	54.56%
61120	BOOKS NF	310.02	696.19	23.20%	2,303.81	3,000.00	76.79%
61400	DVD	299.85	2,227.09	29.69%	5,272.91	7,500.00	70.30%
15	TEEN						
61100	BOOKS	91.71	1,041.14	34.70%	1,958.86	3,000.00	65.29%
61330	AUDIOBOOKS	0.00	0.00	0.00%	250.00	250.00	100.00%
20	YOUTH SERVICES						
61100	BOOKS	1,508.42	4,996.75	35.69%	9,003.25	14,000.00	64.30%
61130	BOOKS SPANISH	0.00	0.00	0.00%	1,500.00	1,500.00	100.00%
61400	DVD	84.69	922.01	30.73%	2,077.99	3,000.00	69.26%
61700	NONTRADITIONAL MATERIALS	0.00	201.00	40.20%	299.00	500.00	59.80%
	Total LIBRARY MATERIALS	29,534.68	195,377.30	46.92%	221,050.70	416,428.00	53.08%
51	LIBRARY OPERATIONS						
0	District Wide						
00	DEPARTMENT-WIDE						
52123	WORKERS COMP	0.00	1,950.00	25.00%	5,850.00	7,800.00	75.00%
52124	UNEMPLOYMENT INS	0.00	3,019.55	30.19%	6,980.45	10,000.00	69.80%
52130	STAFF DEVELOPMENT	260.10	2,460.10	36.71%	4,239.90	6,700.00	63.28%
70800	POSTAGE	28.19	878.74	29.29%	2,121.26	3,000.00	70.70%
70900	SUPPLIES	774.53	4,306.05	33.12%	8,693.95	13,000.00	66.87%
73225	PUBLIC LIABILITY INS	3,063.00	14,856.00	37.14%	25,144.00	40,000.00	62.86%
73230	TRANSPORTATION REIMBURSEMENT	347.25	562.13	11.24%	4,437.87	5,000.00	88.75%
73240	BOARD EXPENSES	0.00	375.00	15.00%	2,125.00	2,500.00	85.00%
73241	LEGAL NOTICES FEES	587.65	851.00	42.55%	1,149.00	2,000.00	57.45%
73242	MEMBERSHIPS	0.00	950.00	32.75%	1,950.00	2,900.00	67.24%
73245	BACKGROUND CHECK FEES	0.00	57.00	14.25%	343.00	400.00	85.75%
73250	BANK CHARGES	626.49	1,573.07	52.43%	1,426.93	3,000.00	47.56%
73255	INVESTMENT FEES	0.00	1,336.17	22.26%	4,663.83	6,000.00	77.73%
73260	LOST & PAID FORWARDING	0.00	0.00	0.00%	500.00	500.00	100.00%
73280	COST OF ITEMS SOLD	45.36	45.36	9.07%	454.64	500.00	90.92%
73281	TAX EXPENSE	0.00	0.00	0.00%	150.00	150.00	100.00%
73282	LICENSE PLATE SEC OF STATE REIMBURSEMENT	4,282.00	31,227.25	41.63%	43,772.75	75,000.00	58.36%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 11/1/2022 Through 11/30/2022

		Month Activity	Year Activity	FY2223 Percent Used	FY2223 \$ Remaining	Total Budget - FY2223 Working Budget	FY2223 Percent Total Budget Remaining
73283	LICENSE PLATE S&SLT FEES	91.25	266.25	42.60%	358.75	625.00	57.40%
73285	REIMBURSED PURCHASES	3,000.00	10,705.99	59.47%	7,294.01	18,000.00	40.52%
73290	HOSPITALITY	28.94	483.56	13.81%	3,016.44	3,500.00	86.18%
73295	MEETING EXPENSE	435.77	895.93	89.59%	104.07	1,000.00	10.40%
76500	CASH UNDER	89.20	89.20	35.75%	160.30	249.50	64.24%
79990	CONTINGENT EXPENSES	0.00	3,183.76	106.12%	(183.76)	3,000.00	(6.12)%
05	ADMINISTRATION						
52130	STAFF DEVELOPMENT	128.30	1,852.50	33.68%	3,647.50	5,500.00	66.31%
52150	DIRECTOR'S CONF	0.00	607.96	17.37%	2,892.04	3,500.00	82.62%
73242	MEMBERSHIPS	0.00	958.00	35.88%	1,712.00	2,670.00	64.11%
10	ADULT & TEEN SERVICES						
70900	SUPPLIES	130.55	959.99	47.99%	1,040.01	2,000.00	52.00%
30	PUBLIC SERVICE						
70900	SUPPLIES	790.58	1,955.41	27.93%	5,044.59	7,000.00	72.06%
40	PUBLIC RELATIONS						
52130	STAFF DEVELOPMENT	389.50	864.50	86.45%	135.50	1,000.00	13.55%
73242	MEMBERSHIPS	0.00	0.00	0.00%	150.00	150.00	100.00%
50	IT / NETWORK						
52130	STAFF DEVELOPMENT	0.00	0.00	0.00%	1,000.00	1,000.00	100.00%
73242	MEMBERSHIPS	0.00	0.00	0.00%	290.00	290.00	100.00%
60	PATS						
73242	MEMBERSHIPS	0.00	150.00	100.00%	0.00	150.00	0.00%
90	FACILITIES						
70900	SUPPLIES	517.38	2,535.78	25.35%	7,464.22	10,000.00	74.64%
1	Dundee Library						
00	DEPARTMENT-WIDE						
73215	COPIER/PRINT EXPENSE	782.18	3,850.21	55.00%	3,149.79	7,000.00	44.99%
73520	PLANT OPERATION	1,613.77	6,409.33	32.04%	13,590.67	20,000.00	67.95%
10	ADULT & TEEN SERVICES						
52130	STAFF DEVELOPMENT	0.00	275.00	5.50%	4,725.00	5,000.00	94.50%
73242	MEMBERSHIPS	0.00	286.00	22.17%	1,004.00	1,290.00	77.82%
20	YOUTH SERVICES						
52130	STAFF DEVELOPMENT	0.00	0.00	0.00%	5,000.00	5,000.00	100.00%
73242	MEMBERSHIPS	0.00	0.00	0.00%	1,000.00	1,000.00	100.00%
70	ACCOUNT SERVICES						
52130	STAFF DEVELOPMENT	704.20	1,316.66	87.77%	183.34	1,500.00	12.22%
73242	MEMBERSHIPS	0.00	0.00	0.00%	300.00	300.00	100.00%
2	Randall Oaks						

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 11/1/2022 Through 11/30/2022

		Month Activity	Year Activity	FY2223 Percent Used	FY2223 \$ Remaining	Total Budget - FY2223 Working Budget	FY2223 Percent Total Budget Remaining
00	DEPARTMENT-WIDE						
73215	COPIER/PRINT EXPENSE	195.54	561.36	56.13%	438.64	1,000.00	43.86%
73505	RENT EXPENSE	5,407.50	27,037.50	41.66%	37,852.50	64,890.00	58.33%
80	RANDALL OAKS						
52130	STAFF DEVELOPMENT	0.00	0.00	0.00%	3,000.00	3,000.00	100.00%
73242	MEMBERSHIPS	0.00	0.00	0.00%	425.00	425.00	100.00%
	Total LIBRARY OPERATIONS	24,319.23	129,692.31	37.22%	218,797.19	348,489.50	62.78%
52	PUBLIC RELATIONS						
0	District Wide						
00	DEPARTMENT-WIDE						
70800	POSTAGE	0.00	5,000.00	45.45%	6,000.00	11,000.00	54.54%
70900	SUPPLIES	1,080.24	5,051.31	84.18%	948.69	6,000.00	15.81%
73010	NEWSLETTER	5,247.00	12,235.00	45.31%	14,765.00	27,000.00	54.68%
73020	OUTSIDE PRINTING	0.00	0.00	0.00%	1,500.00	1,500.00	100.00%
73290	HOSPITALITY	0.00	0.00	0.00%	200.00	200.00	100.00%
	Total PUBLIC RELATIONS	6,327.24	22,286.31	48.77%	23,413.69	45,700.00	51.23%
53	GENERAL PROGRAMMING						
0	District Wide						
00	DEPARTMENT-WIDE						
70900	SUPPLIES	78.90	78.90	3.94%	1,921.10	2,000.00	96.05%
73150	PERFORMERS	1,500.00	1,500.00	33.33%	3,000.00	4,500.00	66.66%
73151	SUMMER READING	0.00	1,499.20	9.37%	14,500.80	16,000.00	90.63%
73152	WINTER READING	1,975.24	2,235.11	74.50%	764.89	3,000.00	25.49%
73153	MISC READING CHALLENGES	239.88	239.88	9.59%	2,260.12	2,500.00	90.40%
73155	LICENSING	0.00	0.00	0.00%	1,700.00	1,700.00	100.00%
1	Dundee Library						
10	ADULT & TEEN SERVICES						
70900	SUPPLIES	507.82	2,161.89	41.17%	3,088.11	5,250.00	58.82%
15	TEEN						
70900	SUPPLIES	64.31	466.23	23.31%	1,533.77	2,000.00	76.68%
73150	PERFORMERS	0.00	0.00	0.00%	500.00	500.00	100.00%
20	YOUTH SERVICES						
70900	SUPPLIES	2,088.16	5,303.10	40.79%	7,696.90	13,000.00	59.20%
73150	PERFORMERS	0.00	300.00	7.50%	3,700.00	4,000.00	92.50%
2	Randall Oaks						
80	RANDALL OAKS						
70900	SUPPLIES	383.35	1,043.59	52.17%	956.41	2,000.00	47.82%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 11/1/2022 Through 11/30/2022

		Month Activity	Year Activity	FY2223 Percent Used	FY2223 \$ Remaining	Total Budget - FY2223 Working Budget	FY2223 Percent Total Budget Remaining
	Total GENERAL PROGRAMMING	6,837.66	14,827.90	26.27%	41,622.10	56,450.00	73.73%
54	COMPUTER						
0	District Wide						
00	DEPARTMENT-WIDE						
70900	SUPPLIES	283.26	1,218.93	48.75%	1,281.07	2,500.00	51.24%
73320	CCS SHARED COST	0.00	30,543.52	47.94%	33,156.48	63,700.00	52.05%
73330	CONSULTING - COMPUTER SERVICES	0.00	0.00	0.00%	15,000.00	15,000.00	100.00%
73340	SOFTWARE	97.67	3,439.32	10.58%	29,060.68	32,500.00	89.41%
73350	INTERNET LINES	427.50	6,140.57	62.02%	3,759.43	9,900.00	37.97%
1	Dundee Library						
00	DEPARTMENT-WIDE						
73350	INTERNET LINES	228.28	1,122.05	46.75%	1,277.95	2,400.00	53.24%
2	Randall Oaks						
00	DEPARTMENT-WIDE						
73350	INTERNET LINES	201.07	985.50	41.06%	1,414.50	2,400.00	58.93%
	Total COMPUTER	1,237.78	43,449.89	33.84%	84,950.11	128,400.00	66.16%
55	PROFESSIONAL FEES						
0	District Wide						
00	DEPARTMENT-WIDE						
73246	PAYROLL SERVICE	921.01	4,784.13	31.89%	10,215.87	15,000.00	68.10%
73410	LEGAL FEES	0.00	900.00	9.00%	9,100.00	10,000.00	91.00%
73420	AUDIT EXPENSE	0.00	6,900.00	66.34%	3,500.00	10,400.00	33.65%
	Total PROFESSIONAL FEES	921.01	12,584.13	35.55%	22,815.87	35,400.00	64.45%
61	MAINTENANCE						
0	District Wide						
00	DEPARTMENT-WIDE						
73301	COMPUTER MAINT	0.00	8,109.00	38.61%	12,891.00	21,000.00	61.38%
73310	CATALOGING - COMPUTER SERVICE	0.00	4,337.38	53.99%	3,695.12	8,032.50	46.00%
73530	EQUIPMENT MAINT	0.00	520.00	52.00%	480.00	1,000.00	48.00%
73640	FUEL	138.50	808.73	40.43%	1,191.27	2,000.00	59.56%
79990	CONTINGENT EXPENSES	0.00	0.00	0.00%	1,000.00	1,000.00	100.00%
1	Dundee Library						
00	DEPARTMENT-WIDE						
73301	COMPUTER MAINT	0.00	22,687.00	100.00%	0.00	22,687.00	0.00%
73500	BUILDING REPAIRS AND MAINTENANCE	1,094.00	15,611.00	52.03%	14,389.00	30,000.00	47.96%
73520	PLANT OPERATION	(8.00)	(8.00)	0.00%	8.00	0.00	0.00%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 11/1/2022 Through 11/30/2022

		Month Activity	Year Activity	FY2223 Percent Used	FY2223 \$ Remaining	Total Budget - FY2223 Working Budget	FY2223 Percent Total Budget Remaining	
	73530	EQUIPMENT MAINT	171.70	171.70	8.58%	1,828.30	2,000.00	91.41%
	73540	CONTRACTS: BUILDING MAINTENANCE	6,562.53	30,695.93	61.39%	19,304.07	50,000.00	38.60%
2		Randall Oaks						
00		DEPARTMENT-WIDE						
	73301	COMPUTER MAINT	0.00	14,072.00	100.00%	0.00	14,072.00	0.00%
	73500	BUILDING REPAIRS AND MAINTENANCE	0.00	1,550.54	310.10%	(1,050.54)	500.00	(210.10)%
	73530	EQUIPMENT MAINT	0.00	0.00	0.00%	500.00	500.00	100.00%
	73540	CONTRACTS: BUILDING MAINTENANCE	1,660.00	4,980.00	0.00%	(4,980.00)	0.00	0.00%
		Total MAINTENANCE	9,618.73	103,535.28	67.76%	49,256.22	152,791.50	32.24%
65		UTILITIES						
0		District Wide						
00		DEPARTMENT-WIDE						
	73200	TELEPHONE & FAX	110.82	570.64	380.42%	(420.64)	150.00	(280.42)%
1		Dundee Library						
00		DEPARTMENT-WIDE						
	73200	TELEPHONE & FAX	932.70	4,533.87	31.16%	10,016.13	14,550.00	68.83%
	73610	ELECTRICITY	2,476.40	20,189.85	42.95%	26,810.15	47,000.00	57.04%
	73620	WATER AND SEWER	0.00	1,007.98	20.15%	3,992.02	5,000.00	79.84%
	73630	GAS	337.87	796.84	15.93%	4,203.16	5,000.00	84.06%
2		Randall Oaks						
00		DEPARTMENT-WIDE						
	73200	TELEPHONE & FAX	88.89	445.61	17.82%	2,054.39	2,500.00	82.17%
		Total UTILITIES	3,946.68	27,544.79	37.12%	46,655.21	74,200.00	62.88%
70		CAPITAL EXPENSE						
0		District Wide						
00		DEPARTMENT-WIDE						
	73270	FURNITURE & EQUIP	0.00	895.00	8.13%	10,105.00	11,000.00	91.86%
	73300	COMPUTER EQUIPMENT	0.00	0.00	0.00%	17,300.00	17,300.00	100.00%
1		Dundee Library						
10		ADULT & TEEN SERVICES						
	73270	FURNITURE & EQUIP	0.00	0.00	0.00%	17,000.00	17,000.00	100.00%
20		YOUTH SERVICES						
	73270	FURNITURE & EQUIP	0.00	0.00	0.00%	8,275.00	8,275.00	100.00%
		Total CAPITAL EXPENSE	0.00	895.00	1.67%	52,680.00	53,575.00	98.33%
		Total Expenditures	297,443.78	1,762,332.22	41.58%	2,476,206.78	4,238,539.00	58.42%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 11/1/2022 Through 11/30/2022

	<u>Month Activity</u>	<u>Year Activity</u>	<u>FY2223 Percent Used</u>	<u>FY2223 \$ Remaining</u>	<u>Total Budget - FY2223 Working Budget</u>	<u>FY2223 Percent Total Budget Remaining</u>
Net Increase(Decrease) in Fund Balance	<u>(242,327.71)</u>	<u>2,245,609.87</u>	<u>(2,115.17)%</u>	<u>(2,351,776.32)</u>	<u>(106,166.45)</u>	<u>2,215.17%</u>

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
70 - CAPITAL PROJECTS/SPECIAL RESERVE
From 11/1/2022 Through 11/30/2022

		Month Activity	Year Activity	FY2223 Percent Used	FY2223 \$ Remaining	Total Budget - FY2223 Working Budget	FY2223 Percent Total Budget Remaining
Revenues							
00	REVENUES						
0	District Wide						
00	DEPARTMENT-WIDE						
44010	INT & DIV INCOME	6,465.96	24,081.75	53.51%	20,918.25	45,000.00	46.48%
	Total REVENUES	6,465.96	24,081.75	53.52%	20,918.25	45,000.00	46.48%
01	TRANSFERS BETWEEN FUNDS						
0	District Wide						
00	DEPARTMENT-WIDE						
40000	TRANSFER IN	0.00	200,000.00	0.00%	(200,000.00)	0.00	0.00%
	Total TRANSFERS BETWEEN FUNDS	0.00	200,000.00	0.00%	(200,000.00)	0.00	0.00%
	Total Revenues	6,465.96	224,081.75	497.96%	(179,081.75)	45,000.00	(397.96)%
Expenditures							
54	COMPUTER						
0	District Wide						
00	DEPARTMENT-WIDE						
73300	COMPUTER EQUIPMENT	0.00	27,164.30	50.30%	26,835.70	54,000.00	49.69%
73340	SOFTWARE	0.00	1,649.87	41.24%	2,350.13	4,000.00	58.75%
	Total COMPUTER	0.00	28,814.17	49.68%	29,185.83	58,000.00	50.32%
61	MAINTENANCE						
1	Dundee Library						
00	DEPARTMENT-WIDE						
73500	BUILDING REPAIRS AND MAINTENANCE	0.00	38,334.06	7.37%	481,665.94	520,000.00	92.62%
	Total MAINTENANCE	0.00	38,334.06	7.37%	481,665.94	520,000.00	92.63%
70	CAPITAL EXPENSE						
0	District Wide						
00	DEPARTMENT-WIDE						
73270	FURNITURE & EQUIP	649.98	649.98	1.85%	34,350.02	35,000.00	98.14%
73430	OTHER PROF FEES	0.00	0.00	0.00%	150,000.00	150,000.00	100.00%
73500	BUILDING REPAIRS AND MAINTENANCE	0.00	0.00	0.00%	114,854.00	114,854.00	100.00%
	Total CAPITAL EXPENSE	649.98	649.98	0.22%	299,204.02	299,854.00	99.78%
	Total Expenditures	649.98	67,798.21	7.72%	810,055.79	877,854.00	92.28%
	Net Increase(Decrease) in Fund Balance	5,815.98	156,283.54	(18.76)%	(989,137.54)	(832,854.00)	118.76%

Fox River Valley Public Library District
 Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
 80 - WORKING CASH
 From 11/1/2022 Through 11/30/2022

	<u>Month Activity</u>	<u>Year Activity</u>	<u>FY2223 Percent Used</u>	<u>FY2223 \$ Remaining</u>	<u>Total Budget - FY2223 Working Budget</u>	<u>FY2223 Percent Total Budget Remaining</u>
Revenues						
00 REVENUES						
0 District Wide						
00 DEPARTMENT-WIDE						
44010 INT & DIV INCOME	<u>427.49</u>	<u>1,447.92</u>	<u>41.36%</u>	<u>2,052.08</u>	<u>3,500.00</u>	<u>58.63%</u>
Total REVENUES	<u>427.49</u>	<u>1,447.92</u>	<u>41.37%</u>	<u>2,052.08</u>	<u>3,500.00</u>	<u>58.63%</u>
Total Revenues	<u>427.49</u>	<u>1,447.92</u>	<u>41.37%</u>	<u>2,052.08</u>	<u>3,500.00</u>	<u>58.63%</u>
Net Increase(Decrease) in Fund Balance	<u>427.49</u>	<u>1,447.92</u>	<u>41.36%</u>	<u>2,052.08</u>	<u>3,500.00</u>	<u>58.63%</u>

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
90 - DONATION / GIFT
From 11/1/2022 Through 11/30/2022

		<u>Month Activity</u>	<u>Year Activity</u>	<u>FY2223 Percent Used</u>	<u>FY2223 \$ Remaining</u>	<u>Total Budget - FY2223 Working Budget</u>	<u>FY2223 Percent Total Budget Remaining</u>
Revenues							
00	REVENUES						
0	District Wide						
00	DEPARTMENT-WIDE						
44010	INT & DIV INCOME	689.48	2,335.31	38.92%	3,664.69	6,000.00	61.07%
49010	MONETARY GIFT	0.00	0.00	0.00%	5,000.00	5,000.00	100.00%
49020	MONETARY GIFTS -FRIENDS	1,000.00	1,000.00	0.00%	(1,000.00)	0.00	0.00%
	Total REVENUES	<u>1,689.48</u>	<u>3,335.31</u>	<u>30.32%</u>	<u>7,664.69</u>	<u>11,000.00</u>	<u>69.68%</u>
	Total Revenues	<u>1,689.48</u>	<u>3,335.31</u>	<u>30.32%</u>	<u>7,664.69</u>	<u>11,000.00</u>	<u>69.68%</u>
	Net Increase(Decrease) in Fund Balance	<u><u>1,689.48</u></u>	<u><u>3,335.31</u></u>	<u><u>30.32%</u></u>	<u><u>7,664.69</u></u>	<u><u>11,000.00</u></u>	<u><u>69.67%</u></u>

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 12/1/2022 Through 12/31/2022

		Month Activity	Year Activity	FY2223 Percent Used	FY2223 \$ Remaining	Total Budget - FY2223 Working Budget	FY2223 Percent Total Budget Remaining
Revenues							
00	REVENUES						
0	District Wide						
00	DEPARTMENT-WIDE						
43010	TAX LEVY	0.00	3,750,934.26	97.98%	77,314.74	3,828,249.00	2.01%
43020	PPRT	0.00	62,256.06	77.82%	17,743.94	80,000.00	22.17%
43030	TAX INCREMENT FINANCING (TIF) REVENUE	24,177.88	24,177.88	0.00%	(24,177.88)	0.00	0.00%
44010	INT & DIV INCOME	13,993.56	58,877.00	1,962.56%	(55,877.00)	3,000.00	(1,862.56)%
45010	PER CAPITA GRANT	0.00	105,506.75	103.16%	(3,233.20)	102,273.55	(3.16)%
45020	OTHER GRANTS	0.00	4,969.74	49.69%	5,030.26	10,000.00	50.30%
45030	SRC SPONSORSHIP	0.00	45.80	0.00%	(45.80)	0.00	0.00%
46030	LOST & DAMAGED	263.06	2,338.47	46.76%	2,661.53	5,000.00	53.23%
46200	PRINT/COPY REVENUE	401.80	401.80	0.00%	(401.80)	0.00	0.00%
46250	LICENSE PLATE RENEWAL INCOME	4,574.00	37,293.50	46.61%	42,706.50	80,000.00	53.38%
46300	TAXABLE SALES (USB, DVD, EARBUDS)	59.80	100.90	0.00%	(100.90)	0.00	0.00%
46400	MISCELLANEOUS INCOME	0.00	152.00	30.40%	348.00	500.00	69.60%
46450	REIMBURSEMENTS	0.00	500.00	2.77%	17,500.00	18,000.00	97.22%
46600	RETIRED EMPLOYEE REIMBURSEMENTS	350.38	1,076.76	89.73%	123.24	1,200.00	10.27%
1	Dundee Library						
00	DEPARTMENT-WIDE						
46110	MEETING RM RENTAL	0.00	0.00	0.00%	50.00	50.00	100.00%
46200	PRINT/COPY REVENUE	0.00	2,872.00	82.05%	628.00	3,500.00	17.94%
46300	TAXABLE SALES (USB, DVD, EARBUDS)	0.00	16.50	33.00%	33.50	50.00	67.00%
2	Randall Oaks						
00	DEPARTMENT-WIDE						
46200	PRINT/COPY REVENUE	0.00	241.65	48.33%	258.35	500.00	51.67%
46300	TAXABLE SALES (USB, DVD, EARBUDS)	0.00	1.50	3.00%	48.50	50.00	97.00%
	Total REVENUES	43,820.48	4,051,762.57	98.05%	80,609.98	4,132,372.55	1.95%
	Total Revenues	43,820.48	4,051,762.57	98.05%	80,609.98	4,132,372.55	1.95%
Expenditures							
01	TRANSFERS BETWEEN FUNDS						

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 12/1/2022 Through 12/31/2022

		Month Activity	Year Activity	FY2223 Percent Used	FY2223 \$ Remaining	Total Budget - FY2223 Working Budget	FY2223 Percent Total Budget Remaining
0	District Wide						
00	DEPARTMENT-WIDE						
70000	TRANSFER OUT	0.00	200,000.00	0.00%	(200,000.00)	0.00	0.00%
	Total TRANSFERS BETWEEN FUNDS	0.00	200,000.00	0.00%	(200,000.00)	0.00	0.00%
15	PERSONNEL SERVICES/BENEFITS						
0	District Wide						
00	DEPARTMENT-WIDE						
52120	EMPLOYEE INSURANCES	15,556.72	84,257.30	35.70%	151,742.70	236,000.00	64.29%
52121	IMRF	21,583.21	95,365.84	46.51%	109,634.16	205,000.00	53.48%
52122	REIMBURSED INS	350.38	1,076.76	89.73%	123.24	1,200.00	10.27%
52160	TUITION REIMB	0.00	0.00	0.00%	10,000.00	10,000.00	100.00%
52212	FICA / MEDICARE	19,520.12	80,550.51	47.94%	87,449.49	168,000.00	52.05%
05	ADMINISTRATION						
52100	SALARIES	52,443.75	214,470.02	45.89%	252,815.98	467,286.00	54.10%
40	PUBLIC RELATIONS						
52100	SALARIES	18,166.14	69,950.41	46.26%	81,249.59	151,200.00	53.73%
50	IT / NETWORK						
52100	SALARIES	13,140.14	56,468.84	49.65%	57,264.16	113,733.00	50.34%
60	PATS						
52100	SALARIES	13,781.01	62,588.08	46.26%	72,682.92	135,271.00	53.73%
90	FACILITIES						
52100	SALARIES	16,224.35	63,076.11	37.77%	103,920.89	166,997.00	62.22%
1	Dundee Library						
10	ADULT & TEEN SERVICES						
52100	SALARIES	56,754.89	218,794.57	49.14%	226,445.43	445,240.00	50.85%
20	YOUTH SERVICES						
52100	SALARIES	31,680.02	131,590.79	46.47%	151,553.21	283,144.00	53.52%
70	ACCOUNT SERVICES						
52100	SALARIES	29,583.08	140,168.84	45.25%	169,535.16	309,704.00	54.74%
75	SHELVERS						
52100	SALARIES	0.00	444.00	0.00%	(444.00)	0.00	0.00%
2	Randall Oaks						
80	RANDALL OAKS						
52100	SALARIES	25,414.16	107,535.21	45.89%	126,794.79	234,330.00	54.10%
	Total PERSONNEL SERVICES/BENEFITS	314,197.97	1,326,337.28	45.31%	1,600,767.72	2,927,105.00	54.69%
20	LIBRARY MATERIALS						
0	District Wide						

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 12/1/2022 Through 12/31/2022

		Month Activity	Year Activity	FY2223 Percent Used	FY2223 \$ Remaining	Total Budget - FY2223 Working Budget	FY2223 Percent Total Budget Remaining
00	DEPARTMENT-WIDE						
60900	MATERIALS SUPPLIES	518.57	7,315.07	73.15%	2,684.93	10,000.00	26.84%
61500	DATABASES	0.00	42,289.77	73.22%	15,463.23	57,753.00	26.77%
61510	EBOOKS	1,425.08	46,228.91	80.11%	11,471.09	57,700.00	19.88%
61520	DOWNLOADABLE MEDIA	1,737.27	12,882.09	38.71%	20,392.91	33,275.00	61.28%
61540	HOTSPOTS	0.00	9,480.00	94.80%	520.00	10,000.00	5.20%
64100	PROC FEES BOOKS	251.55	1,592.27	39.80%	2,407.73	4,000.00	60.19%
64200	PROC FEES AV	581.94	3,986.70	49.83%	4,013.30	8,000.00	50.16%
64500	ONLINE ORDERING FEE	0.00	193.84	27.69%	506.16	700.00	72.30%
70900	SUPPLIES	0.00	12.74	0.00%	(12.74)	0.00	0.00%
05	ADMINISTRATION						
61120	BOOKS NF	74.96	371.96	37.19%	628.04	1,000.00	62.80%
61200	PERIODICALS	0.00	1,622.88	81.14%	377.12	2,000.00	18.85%
1	Dundee Library						
00	DEPARTMENT-WIDE						
61200	PERIODICALS	0.00	3,187.43	70.83%	1,312.57	4,500.00	29.16%
61600	VIDEOGAMES	740.60	3,657.00	21.51%	13,343.00	17,000.00	78.48%
10	ADULT & TEEN SERVICES						
61110	BOOKS FICTION	1,437.54	14,469.29	45.21%	17,530.71	32,000.00	54.78%
61111	BOOKS LARGE TYPE	418.76	1,769.52	44.23%	2,230.48	4,000.00	55.76%
61120	BOOKS NF	879.71	4,082.28	25.51%	11,917.72	16,000.00	74.48%
61130	BOOKS SPANISH	15.37	430.86	10.77%	3,569.14	4,000.00	89.22%
61140	GRAPHIC NOVELS	175.96	1,725.11	69.00%	774.89	2,500.00	30.99%
61330	AUDIOBOOKS	326.93	3,026.29	43.23%	3,973.71	7,000.00	56.76%
61350	MUSIC	181.52	1,654.52	41.36%	2,345.48	4,000.00	58.63%
61400	DVD	1,015.02	8,184.18	66.80%	4,065.82	12,250.00	33.19%
61700	NONTRADITIONAL MATERIALS	332.42	1,465.37	29.30%	3,534.63	5,000.00	70.69%
15	TEEN						
61100	BOOKS	148.60	2,819.58	35.24%	5,180.42	8,000.00	64.75%
61130	BOOKS SPANISH	156.01	565.64	28.28%	1,434.36	2,000.00	71.71%
61330	AUDIOBOOKS	0.00	0.00	0.00%	1,000.00	1,000.00	100.00%
20	YOUTH SERVICES						
61100	BOOKS	4,033.83	14,644.22	32.54%	30,355.78	45,000.00	67.45%
61130	BOOKS SPANISH	0.00	856.65	10.70%	7,143.35	8,000.00	89.29%
61330	AUDIOBOOKS	0.00	0.00	0.00%	1,500.00	1,500.00	100.00%
61350	MUSIC	0.00	0.00	0.00%	500.00	500.00	100.00%
61400	DVD	418.97	2,041.79	40.83%	2,958.21	5,000.00	59.16%
61700	NONTRADITIONAL MATERIALS	0.00	1,377.05	39.34%	2,122.95	3,500.00	60.65%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 12/1/2022 Through 12/31/2022

		Month Activity	Year Activity	FY2223 Percent Used	FY2223 \$ Remaining	Total Budget - FY2223 Working Budget	FY2223 Percent Total Budget Remaining
2	Randall Oaks						
00	DEPARTMENT-WIDE						
61200	PERIODICALS	23.10	1,520.54	101.36%	(20.54)	1,500.00	(1.36)%
61600	VIDEOGAMES	513.00	2,702.80	54.05%	2,297.20	5,000.00	45.94%
10	ADULT & TEEN SERVICES						
61110	BOOKS FICTION	546.73	5,090.21	50.90%	4,909.79	10,000.00	49.09%
61120	BOOKS NF	154.47	850.66	28.35%	2,149.34	3,000.00	71.64%
61400	DVD	757.16	2,984.25	39.79%	4,515.75	7,500.00	60.21%
15	TEEN						
61100	BOOKS	26.22	1,067.36	35.57%	1,932.64	3,000.00	64.42%
61330	AUDIOBOOKS	0.00	0.00	0.00%	250.00	250.00	100.00%
20	YOUTH SERVICES						
61100	BOOKS	439.35	5,436.10	38.82%	8,563.90	14,000.00	61.17%
61130	BOOKS SPANISH	0.00	0.00	0.00%	1,500.00	1,500.00	100.00%
61400	DVD	275.82	1,197.83	39.92%	1,802.17	3,000.00	60.07%
61700	NONTRADITIONAL MATERIALS	0.00	201.00	40.20%	299.00	500.00	59.80%
	Total LIBRARY MATERIALS	17,606.46	212,983.76	51.15%	203,444.24	416,428.00	48.85%
51	LIBRARY OPERATIONS						
0	District Wide						
00	DEPARTMENT-WIDE						
52123	WORKERS COMP	0.00	1,950.00	25.00%	5,850.00	7,800.00	75.00%
52124	UNEMPLOYMENT INS	0.00	3,019.55	30.19%	6,980.45	10,000.00	69.80%
52130	STAFF DEVELOPMENT	0.00	2,460.10	36.71%	4,239.90	6,700.00	63.28%
70800	POSTAGE	385.53	1,264.27	42.14%	1,735.73	3,000.00	57.85%
70900	SUPPLIES	841.72	5,147.77	39.59%	7,852.23	13,000.00	60.40%
73225	PUBLIC LIABILITY INS	3,063.00	17,919.00	44.79%	22,081.00	40,000.00	55.20%
73230	TRANSPORTATION REIMBURSEMENT	81.07	643.20	12.86%	4,356.80	5,000.00	87.13%
73240	BOARD EXPENSES	0.00	375.00	15.00%	2,125.00	2,500.00	85.00%
73241	LEGAL NOTICES FEES	54.35	905.35	45.26%	1,094.65	2,000.00	54.73%
73242	MEMBERSHIPS	150.00	1,100.00	37.93%	1,800.00	2,900.00	62.06%
73245	BACKGROUND CHECK FEES	9.00	66.00	16.50%	334.00	400.00	83.50%
73250	BANK CHARGES	0.00	1,573.07	52.43%	1,426.93	3,000.00	47.56%
73255	INVESTMENT FEES	0.00	1,336.17	22.26%	4,663.83	6,000.00	77.73%
73260	LOST & PAID FORWARDING	0.00	0.00	0.00%	500.00	500.00	100.00%
73280	COST OF ITEMS SOLD	0.00	45.36	9.07%	454.64	500.00	90.92%
73281	TAX EXPENSE	0.00	0.00	0.00%	150.00	150.00	100.00%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 12/1/2022 Through 12/31/2022

		Month Activity	Year Activity	FY2223 Percent Used	FY2223 \$ Remaining	Total Budget - FY2223 Working Budget	FY2223 Percent Total Budget Remaining
73282	LICENSE PLATE SEC OF STATE REIMBURSEMENT	4,349.00	35,576.25	47.43%	39,423.75	75,000.00	52.56%
73283	LICENSE PLATE S&SLT FEES	0.00	266.25	42.60%	358.75	625.00	57.40%
73285	REIMBURSED PURCHASES	0.00	10,705.99	59.47%	7,294.01	18,000.00	40.52%
73290	HOSPITALITY	47.20	530.76	15.16%	2,969.24	3,500.00	84.83%
73295	MEETING EXPENSE	0.00	895.93	89.59%	104.07	1,000.00	10.40%
76500	CASH UNDER	(1.71)	87.49	35.06%	162.01	249.50	64.93%
79990	CONTINGENT EXPENSES	0.00	3,183.76	106.12%	(183.76)	3,000.00	(6.12)%
05	ADMINISTRATION						
52130	STAFF DEVELOPMENT	485.00	2,337.50	42.50%	3,162.50	5,500.00	57.50%
52150	DIRECTOR'S CONF	0.00	607.96	17.37%	2,892.04	3,500.00	82.62%
73242	MEMBERSHIPS	(258.00)	700.00	26.21%	1,970.00	2,670.00	73.78%
10	ADULT & TEEN SERVICES						
70900	SUPPLIES	30.56	990.55	49.52%	1,009.45	2,000.00	50.47%
30	PUBLIC SERVICE						
70900	SUPPLIES	19.97	1,975.38	28.21%	5,024.62	7,000.00	71.78%
40	PUBLIC RELATIONS						
52130	STAFF DEVELOPMENT	0.00	864.50	86.45%	135.50	1,000.00	13.55%
73242	MEMBERSHIPS	0.00	0.00	0.00%	150.00	150.00	100.00%
50	IT / NETWORK						
52130	STAFF DEVELOPMENT	0.00	0.00	0.00%	1,000.00	1,000.00	100.00%
73242	MEMBERSHIPS	0.00	0.00	0.00%	290.00	290.00	100.00%
60	PATS						
73242	MEMBERSHIPS	0.00	150.00	100.00%	0.00	150.00	0.00%
90	FACILITIES						
70900	SUPPLIES	495.43	3,031.21	30.31%	6,968.79	10,000.00	69.68%
1	Dundee Library						
00	DEPARTMENT-WIDE						
73215	COPIER/PRINT EXPENSE	498.48	4,348.69	62.12%	2,651.31	7,000.00	37.87%
73520	PLANT OPERATION	236.55	6,645.88	33.22%	13,354.12	20,000.00	66.77%
10	ADULT & TEEN SERVICES						
52130	STAFF DEVELOPMENT	0.00	275.00	5.50%	4,725.00	5,000.00	94.50%
73242	MEMBERSHIPS	39.00	325.00	25.19%	965.00	1,290.00	74.80%
20	YOUTH SERVICES						
52130	STAFF DEVELOPMENT	0.00	0.00	0.00%	5,000.00	5,000.00	100.00%
73242	MEMBERSHIPS	0.00	0.00	0.00%	1,000.00	1,000.00	100.00%
70	ACCOUNT SERVICES						
52130	STAFF DEVELOPMENT	0.00	1,316.66	87.77%	183.34	1,500.00	12.22%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 12/1/2022 Through 12/31/2022

		Month Activity	Year Activity	FY2223 Percent Used	FY2223 \$ Remaining	Total Budget - FY2223 Working Budget	FY2223 Percent Total Budget Remaining
73242	MEMBERSHIPS	0.00	0.00	0.00%	300.00	300.00	100.00%
2	Randall Oaks						
00	DEPARTMENT-WIDE						
73215	COPIER/PRINT EXPENSE	124.62	685.98	68.59%	314.02	1,000.00	31.40%
73505	RENT EXPENSE	5,407.50	32,445.00	50.00%	32,445.00	64,890.00	50.00%
80	RANDALL OAKS						
52130	STAFF DEVELOPMENT	0.00	0.00	0.00%	3,000.00	3,000.00	100.00%
73242	MEMBERSHIPS	0.00	0.00	0.00%	425.00	425.00	100.00%
	Total LIBRARY OPERATIONS	16,058.27	145,750.58	41.82%	202,738.92	348,489.50	58.18%
52	PUBLIC RELATIONS						
0	District Wide						
00	DEPARTMENT-WIDE						
70800	POSTAGE	0.00	5,000.00	45.45%	6,000.00	11,000.00	54.54%
70900	SUPPLIES	140.34	5,191.65	86.52%	808.35	6,000.00	13.47%
73010	NEWSLETTER	0.00	12,235.00	45.31%	14,765.00	27,000.00	54.68%
73020	OUTSIDE PRINTING	0.00	0.00	0.00%	1,500.00	1,500.00	100.00%
73290	HOSPITALITY	0.00	0.00	0.00%	200.00	200.00	100.00%
	Total PUBLIC RELATIONS	140.34	22,426.65	49.07%	23,273.35	45,700.00	50.93%
53	GENERAL PROGRAMMING						
0	District Wide						
00	DEPARTMENT-WIDE						
70900	SUPPLIES	0.00	78.90	3.94%	1,921.10	2,000.00	96.05%
73150	PERFORMERS	0.00	1,500.00	33.33%	3,000.00	4,500.00	66.66%
73151	SUMMER READING	0.00	1,499.20	9.37%	14,500.80	16,000.00	90.63%
73152	WINTER READING	0.00	2,235.11	74.50%	764.89	3,000.00	25.49%
73153	MISC READING CHALLENGES	0.00	239.88	9.59%	2,260.12	2,500.00	90.40%
73155	LICENSING	650.00	650.00	38.23%	1,050.00	1,700.00	61.76%
1	Dundee Library						
10	ADULT & TEEN SERVICES						
70900	SUPPLIES	635.84	2,797.73	53.29%	2,452.27	5,250.00	46.70%
15	TEEN						
70900	SUPPLIES	113.58	579.81	28.99%	1,420.19	2,000.00	71.00%
73150	PERFORMERS	0.00	0.00	0.00%	500.00	500.00	100.00%
20	YOUTH SERVICES						
70900	SUPPLIES	681.44	5,984.54	46.03%	7,015.46	13,000.00	53.96%
73150	PERFORMERS	0.00	300.00	7.50%	3,700.00	4,000.00	92.50%
2	Randall Oaks						
80	RANDALL OAKS						

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 12/1/2022 Through 12/31/2022

		Month Activity	Year Activity	FY2223 Percent Used	FY2223 \$ Remaining	Total Budget - FY2223 Working Budget	FY2223 Percent Total Budget Remaining
	70900	0.00	1,043.59	52.17%	956.41	2,000.00	47.82%
		2,080.86	16,908.76	29.95%	39,541.24	56,450.00	70.05%
54	COMPUTER						
0	District Wide						
00	DEPARTMENT-WIDE						
	70900	382.30	1,601.23	64.04%	898.77	2,500.00	35.95%
	73320	0.00	30,543.52	47.94%	33,156.48	63,700.00	52.05%
	73330	0.00	0.00	0.00%	15,000.00	15,000.00	100.00%
	73340	90.00	3,529.32	10.85%	28,970.68	32,500.00	89.14%
	73350	5,997.93	12,138.50	122.61%	(2,238.50)	9,900.00	(22.61)%
1	Dundee Library						
00	DEPARTMENT-WIDE						
	73350	228.28	1,350.33	56.26%	1,049.67	2,400.00	43.73%
2	Randall Oaks						
00	DEPARTMENT-WIDE						
	73350	201.07	1,186.57	49.44%	1,213.43	2,400.00	50.55%
		6,899.58	50,349.47	39.21%	78,050.53	128,400.00	60.79%
55	PROFESSIONAL FEES						
0	District Wide						
00	DEPARTMENT-WIDE						
	73246	1,254.80	6,038.93	40.25%	8,961.07	15,000.00	59.74%
	73410	0.00	900.00	9.00%	9,100.00	10,000.00	91.00%
	73420	2,460.00	9,360.00	90.00%	1,040.00	10,400.00	10.00%
		3,714.80	16,298.93	46.04%	19,101.07	35,400.00	53.96%
61	MAINTENANCE						
0	District Wide						
00	DEPARTMENT-WIDE						
	73301	0.00	8,109.00	38.61%	12,891.00	21,000.00	61.38%
	73310	0.00	4,337.38	53.99%	3,695.12	8,032.50	46.00%
	73530	0.00	520.00	52.00%	480.00	1,000.00	48.00%
	73640	74.43	883.16	44.15%	1,116.84	2,000.00	55.84%
	79990	0.00	0.00	0.00%	1,000.00	1,000.00	100.00%
1	Dundee Library						
00	DEPARTMENT-WIDE						
	73301	0.00	22,687.00	100.00%	0.00	22,687.00	0.00%
	73500	0.00	15,611.00	52.03%	14,389.00	30,000.00	47.96%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 12/1/2022 Through 12/31/2022

		Month Activity	Year Activity	FY2223 Percent Used	FY2223 \$ Remaining	Total Budget - FY2223 Working Budget	FY2223 Percent Total Budget Remaining	
	73520	PLANT OPERATION	0.00	(8.00)	0.00%	8.00	0.00%	
	73530	EQUIPMENT MAINT	0.00	171.70	8.58%	1,828.30	91.41%	
	73540	CONTRACTS: BUILDING MAINTENANCE	423.49	31,119.42	62.23%	18,880.58	37.76%	
2		Randall Oaks						
00		DEPARTMENT-WIDE						
	73301	COMPUTER MAINT	0.00	14,072.00	100.00%	0.00	0.00%	
	73500	BUILDING REPAIRS AND MAINTENANCE	0.00	1,550.54	310.10%	(1,050.54)	(210.10)%	
	73530	EQUIPMENT MAINT	0.00	0.00	0.00%	500.00	100.00%	
	73540	CONTRACTS: BUILDING MAINTENANCE	0.00	4,980.00	0.00%	(4,980.00)	0.00%	
		Total MAINTENANCE	497.92	104,033.20	68.09%	48,758.30	152,791.50	31.91%
65		UTILITIES						
0		District Wide						
00		DEPARTMENT-WIDE						
	73200	TELEPHONE & FAX	110.82	681.46	454.30%	(531.46)	(354.30)%	
1		Dundee Library						
00		DEPARTMENT-WIDE						
	73200	TELEPHONE & FAX	913.98	5,447.85	37.44%	9,102.15	14,550.00	62.55%
	73610	ELECTRICITY	3,153.32	23,343.17	49.66%	23,656.83	47,000.00	50.33%
	73620	WATER AND SEWER	606.17	1,614.15	32.28%	3,385.85	5,000.00	67.71%
	73630	GAS	874.29	1,671.13	33.42%	3,328.87	5,000.00	66.57%
2		Randall Oaks						
00		DEPARTMENT-WIDE						
	73200	TELEPHONE & FAX	88.89	534.50	21.38%	1,965.50	2,500.00	78.62%
		Total UTILITIES	5,747.47	33,292.26	44.87%	40,907.74	74,200.00	55.13%
70		CAPITAL EXPENSE						
0		District Wide						
00		DEPARTMENT-WIDE						
	73270	FURNITURE & EQUIP	59.98	954.98	8.68%	10,045.02	11,000.00	91.31%
	73300	COMPUTER EQUIPMENT	0.00	0.00	0.00%	17,300.00	17,300.00	100.00%
1		Dundee Library						
10		ADULT & TEEN SERVICES						
	73270	FURNITURE & EQUIP	0.00	0.00	0.00%	17,000.00	17,000.00	100.00%
20		YOUTH SERVICES						
	73270	FURNITURE & EQUIP	0.00	0.00	0.00%	8,275.00	8,275.00	100.00%
		Total CAPITAL EXPENSE	59.98	954.98	1.78%	52,620.02	53,575.00	98.22%
		Total Expenditures	367,003.65	2,129,335.87	50.24%	2,109,203.13	4,238,539.00	49.76%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
10 - GENERAL/CORPORATE
From 12/1/2022 Through 12/31/2022

	<u>Month Activity</u>	<u>Year Activity</u>	<u>FY2223 Percent Used</u>	<u>FY2223 \$ Remaining</u>	<u>Total Budget - FY2223 Working Budget</u>	<u>FY2223 Percent Total Budget Remaining</u>
Net Increase(Decrease) in Fund Balance	<u><u>(323,183.17)</u></u>	<u><u>1,922,426.70</u></u>	<u><u>(1,810.76)%</u></u>	<u><u>(2,028,593.15)</u></u>	<u><u>(106,166.45)</u></u>	<u><u>1,910.76%</u></u>

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
70 - CAPITAL PROJECTS/SPECIAL RESERVE
From 12/1/2022 Through 12/31/2022

		Month Activity	Year Activity	FY2223 Percent Used	FY2223 \$ Remaining	Total Budget - FY2223 Working Budget	FY2223 Percent Total Budget Remaining
Revenues							
00	REVENUES						
0	District Wide						
00	DEPARTMENT-WIDE						
44010	INT & DIV INCOME	8,399.44	32,481.19	72.18%	12,518.81	45,000.00	27.81%
	Total REVENUES	8,399.44	32,481.19	72.18%	12,518.81	45,000.00	27.82%
01	TRANSFERS BETWEEN FUNDS						
0	District Wide						
00	DEPARTMENT-WIDE						
40000	TRANSFER IN	0.00	200,000.00	0.00%	(200,000.00)	0.00	0.00%
	Total TRANSFERS BETWEEN FUNDS	0.00	200,000.00	0.00%	(200,000.00)	0.00	0.00%
	Total Revenues	8,399.44	232,481.19	516.62%	(187,481.19)	45,000.00	(416.62)%
Expenditures							
54	COMPUTER						
0	District Wide						
00	DEPARTMENT-WIDE						
73300	COMPUTER EQUIPMENT	0.00	27,164.30	50.30%	26,835.70	54,000.00	49.69%
73340	SOFTWARE	0.00	1,649.87	41.24%	2,350.13	4,000.00	58.75%
	Total COMPUTER	0.00	28,814.17	49.68%	29,185.83	58,000.00	50.32%
61	MAINTENANCE						
1	Dundee Library						
00	DEPARTMENT-WIDE						
73500	BUILDING REPAIRS AND MAINTENANCE	0.00	38,334.06	7.37%	481,665.94	520,000.00	92.62%
	Total MAINTENANCE	0.00	38,334.06	7.37%	481,665.94	520,000.00	92.63%
70	CAPITAL EXPENSE						
0	District Wide						
00	DEPARTMENT-WIDE						
73270	FURNITURE & EQUIP	0.00	649.98	1.85%	34,350.02	35,000.00	98.14%
73430	OTHER PROF FEES	0.00	0.00	0.00%	150,000.00	150,000.00	100.00%
73500	BUILDING REPAIRS AND MAINTENANCE	0.00	0.00	0.00%	114,854.00	114,854.00	100.00%
	Total CAPITAL EXPENSE	0.00	649.98	0.22%	299,204.02	299,854.00	99.78%
	Total Expenditures	0.00	67,798.21	7.72%	810,055.79	877,854.00	92.28%
	Net Increase(Decrease) in Fund Balance	8,399.44	164,682.98	(19.77)%	(997,536.98)	(832,854.00)	119.77%

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
80 - WORKING CASH
From 12/1/2022 Through 12/31/2022

	<u>Month Activity</u>	<u>Year Activity</u>	<u>FY2223 Percent Used</u>	<u>FY2223 \$ Remaining</u>	<u>Total Budget - FY2223 Working Budget</u>	<u>FY2223 Percent Total Budget Remaining</u>
Revenues						
00 REVENUES						
0 District Wide						
00 DEPARTMENT-WIDE						
44010 INT & DIV INCOME	<u>572.82</u>	<u>2,020.74</u>	<u>57.73%</u>	<u>1,479.26</u>	<u>3,500.00</u>	<u>42.26%</u>
Total REVENUES	<u>572.82</u>	<u>2,020.74</u>	<u>57.74%</u>	<u>1,479.26</u>	<u>3,500.00</u>	<u>42.26%</u>
Total Revenues	<u>572.82</u>	<u>2,020.74</u>	<u>57.74%</u>	<u>1,479.26</u>	<u>3,500.00</u>	<u>42.26%</u>
Net Increase(Decrease) in Fund Balance	<u><u>572.82</u></u>	<u><u>2,020.74</u></u>	<u><u>57.73%</u></u>	<u><u>1,479.26</u></u>	<u><u>3,500.00</u></u>	<u><u>42.26%</u></u>

Fox River Valley Public Library District
Statement of Revenues and Expenditures - MonFin FY2223 - Unposted Transactions Included In Report
90 - DONATION / GIFT
From 12/1/2022 Through 12/31/2022

	<u>Month Activity</u>	<u>Year Activity</u>	<u>FY2223 Percent Used</u>	<u>FY2223 \$ Remaining</u>	<u>Total Budget - FY2223 Working Budget</u>	<u>FY2223 Percent Total Budget Remaining</u>
Revenues						
00 REVENUES						
0 District Wide						
00 DEPARTMENT-WIDE						
44010 INT & DIV INCOME	923.89	3,259.20	54.32%	2,740.80	6,000.00	45.68%
49010 MONETARY GIFT	0.00	0.00	0.00%	5,000.00	5,000.00	100.00%
49020 MONETARY GIFTS -FRIENDS	0.00	1,000.00	0.00%	(1,000.00)	0.00	0.00%
Total REVENUES	<u>923.89</u>	<u>4,259.20</u>	<u>38.72%</u>	<u>6,740.80</u>	<u>11,000.00</u>	<u>61.28%</u>
Total Revenues	<u>923.89</u>	<u>4,259.20</u>	<u>38.72%</u>	<u>6,740.80</u>	<u>11,000.00</u>	<u>61.28%</u>
Net Increase(Decrease) in Fund Balance	<u>923.89</u>	<u>4,259.20</u>	<u>38.72%</u>	<u>6,740.80</u>	<u>11,000.00</u>	<u>61.28%</u>

Fox River Valley Public Library District
Revenue Summary - All Funds Combined - Budget v Actual Revenues FY2223
From 11/1/2022 Through 11/30/2022

		Month Activity	Year Activity	FY2223 Percent Budget Used	Total Budget - FY2223 Working Budget	FY2223 Budget \$ Remaining	FY2223 Percent Budget Remaining
Revenues							
43010	TAX LEVY	34,135.24	3,750,934.26	97.98%	3,828,249.00	77,314.74	2.01%
43020	PPRT	0.00	62,256.06	77.82%	80,000.00	17,743.94	22.17%
44010	INT & DIV INCOME	20,061.33	72,748.42	126.51%	57,500.00	(15,248.42)	(26.51)%
45010	PER CAPITA GRANT	0.00	105,506.75	103.16%	102,273.55	(3,233.20)	(3.16)%
45020	OTHER GRANTS	2,334.87	4,969.74	49.69%	10,000.00	5,030.26	50.30%
45030	SRC SPONSORSHIP	0.00	45.80	0.00%	0.00	(45.80)	0.00%
46030	LOST & DAMAGED	304.43	2,075.41	41.50%	5,000.00	2,924.59	58.49%
46110	MEETING RM RENTAL	0.00	0.00	0.00%	50.00	50.00	100.00%
46200	PRINT/COPY REVENUE	432.70	3,113.65	77.84%	4,000.00	886.35	22.15%
46250	LICENSE PLATE RENEWAL INCOME	4,514.50	32,719.50	40.89%	80,000.00	47,280.50	59.10%
46300	TAXABLE SALES (USB, DVD, EARBUDS)	41.10	59.10	59.10%	100.00	40.90	40.90%
46400	MISCELLANEOUS INCOME	24.45	152.00	30.40%	500.00	348.00	69.60%
46450	REIMBURSEMENTS	500.00	500.00	2.77%	18,000.00	17,500.00	97.22%
46600	RETIRED EMPLOYEE REIMBURSEMENTS	350.38	726.38	60.53%	1,200.00	473.62	39.46%
49010	MONETARY GIFT	0.00	0.00	0.00%	5,000.00	5,000.00	100.00%
49020	MONETARY GIFTS -FRIENDS	1,000.00	1,000.00	0.00%	0.00	(1,000.00)	0.00%
	Total Revenues	<u>63,699.00</u>	<u>4,036,807.07</u>	<u>96.30%</u>	<u>4,191,872.55</u>	<u>155,065.48</u>	<u>3.70%</u>
	Net Increase(Decrease) in Fund Balance	<u><u>63,699.00</u></u>	<u><u>4,036,807.07</u></u>	<u><u>96.30%</u></u>	<u><u>4,191,872.55</u></u>	<u><u>155,065.48</u></u>	<u><u>3.69%</u></u>

Fox River Valley Public Library District
Revenue Summary - All Funds Combined - Budget v Actual Revenues FY2223
From 12/1/2022 Through 12/31/2022

	Month Activity	Year Activity	FY2223 Percent Budget Used	Total Budget - FY2223 Working Budget	FY2223 Budget \$ Remaining	FY2223 Percent Budget Remaining	
Revenues							
43010	TAX LEVY	0.00	3,750,934.26	97.98%	3,828,249.00	77,314.74	2.01%
43020	PPRT	0.00	62,256.06	77.82%	80,000.00	17,743.94	22.17%
43030	TAX INCREMENT FINANCING (TIF) REVENUE	24,177.88	24,177.88	0.00%	0.00	(24,177.88)	0.00%
44010	INT & DIV INCOME	23,889.71	96,638.13	168.06%	57,500.00	(39,138.13)	(68.06)%
45010	PER CAPITA GRANT	0.00	105,506.75	103.16%	102,273.55	(3,233.20)	(3.16)%
45020	OTHER GRANTS	0.00	4,969.74	49.69%	10,000.00	5,030.26	50.30%
45030	SRC SPONSORSHIP	0.00	45.80	0.00%	0.00	(45.80)	0.00%
46030	LOST & DAMAGED	253.06	2,328.47	46.56%	5,000.00	2,671.53	53.43%
46110	MEETING RM RENTAL	0.00	0.00	0.00%	50.00	50.00	100.00%
46200	PRINT/COPY REVENUE	401.80	3,515.45	87.88%	4,000.00	484.55	12.11%
46250	LICENSE PLATE RENEWAL INCOME	4,034.00	36,753.50	45.94%	80,000.00	43,246.50	54.05%
46300	TAXABLE SALES (USB, DVD, EARBUDS)	59.80	118.90	118.90%	100.00	(18.90)	(18.90)%
46400	MISCELLANEOUS INCOME	0.00	152.00	30.40%	500.00	348.00	69.60%
46450	REIMBURSEMENTS	0.00	500.00	2.77%	18,000.00	17,500.00	97.22%
46600	RETIRED EMPLOYEE REIMBURSEMENTS	350.38	1,076.76	89.73%	1,200.00	123.24	10.27%
49010	MONETARY GIFT	0.00	0.00	0.00%	5,000.00	5,000.00	100.00%
49020	MONETARY GIFTS -FRIENDS	0.00	1,000.00	0.00%	0.00	(1,000.00)	0.00%
	Total Revenues	<u>53,166.63</u>	<u>4,089,973.70</u>	<u>97.57%</u>	<u>4,191,872.55</u>	<u>101,898.85</u>	<u>2.43%</u>
	Net Increase(Decrease) in Fund Balance	<u><u>53,166.63</u></u>	<u><u>4,089,973.70</u></u>	<u><u>97.56%</u></u>	<u><u>4,191,872.55</u></u>	<u><u>101,898.85</u></u>	<u><u>2.43%</u></u>

Fox River Valley Public Library District
Expenditure Summary - All Funds Combined - Budget V Actual Expenditures FY2223
From 11/1/2022 Through 11/30/2022

	<u>Month Activity</u>	<u>Year Activity</u>	<u>FY2223 Percent Used</u>	<u>Total Budget - FY2223 Working Budget</u>	<u>FY2223 \$ Remaining</u>	<u>FY2223 Percent Remaining</u>
Expenditures						
15 Personnel Expenses						
15 PERSONNEL SERVICES/BENEFITS	214,700.77	1,012,139.31	34.57%	2,927,105.00	1,914,965.69	65.42%
Total Personnel Expenses	214,700.77	1,012,139.31	34.58%	2,927,105.00	1,914,965.69	65.42%
20 Library Materials						
20 LIBRARY MATERIALS	27,748.81	193,591.43	46.48%	416,428.00	222,836.57	53.51%
Total Library Materials	27,748.81	193,591.43	46.49%	416,428.00	222,836.57	53.51%
50 Operating Expenses						
51 LIBRARY OPERATIONS	24,319.23	129,692.31	37.21%	348,489.50	218,797.19	62.78%
52 PUBLIC RELATIONS	6,327.24	22,286.31	48.76%	45,700.00	23,413.69	51.23%
53 GENERAL PROGRAMMING	6,837.66	14,827.90	26.26%	56,450.00	41,622.10	73.73%
54 COMPUTER	1,237.78	72,264.06	38.76%	186,400.00	114,135.94	61.23%
55 PROFESSIONAL FEES	921.01	12,584.13	35.54%	35,400.00	22,815.87	64.45%
Total Operating Expenses	39,642.92	251,654.71	37.42%	672,439.50	420,784.79	62.58%
60 Building Expenses						
61 MAINTENANCE	9,618.73	141,869.34	21.08%	672,791.50	530,922.16	78.91%
65 UTILITIES	3,946.68	27,544.79	37.12%	74,200.00	46,655.21	62.87%
Total Building Expenses	13,565.41	169,414.13	22.68%	746,991.50	577,577.37	77.32%
70 Capital Expense						
70 CAPITAL EXPENSE	649.98	1,544.98	0.43%	353,429.00	351,884.02	99.56%
Total Capital Expense	649.98	1,544.98	0.44%	353,429.00	351,884.02	99.56%
Total Expenditures	296,307.89	1,628,344.56	31.83%	5,116,393.00	3,488,048.44	68.17%
Net Increase(Decrease) in Fund Balance	(296,307.89)	(1,628,344.56)	31.82%	(5,116,393.00)	(3,488,048.44)	68.17%

Fox River Valley Public Library District
Expenditure Summary - All Funds Combined - Budget V Actual Expenditures FY2223
From 12/1/2022 Through 12/31/2022

	<u>Month Activity</u>	<u>Year Activity</u>	<u>FY2223 Percent Used</u>	<u>Total Budget - FY2223 Working Budget</u>	<u>FY2223 \$ Remaining</u>	<u>FY2223 Percent Remaining</u>
Expenditures						
15 Personnel Expenses						
15 PERSONNEL SERVICES/BENEFITS	314,197.97	1,326,337.28	45.31%	2,927,105.00	1,600,767.72	54.68%
Total Personnel Expenses	314,197.97	1,326,337.28	45.31%	2,927,105.00	1,600,767.72	54.69%
20 Library Materials						
20 LIBRARY MATERIALS	9,918.13	205,295.43	49.29%	416,428.00	211,132.57	50.70%
Total Library Materials	9,918.13	205,295.43	49.30%	416,428.00	211,132.57	50.70%
50 Operating Expenses						
51 LIBRARY OPERATIONS	14,245.57	143,937.88	41.30%	348,489.50	204,551.62	58.69%
52 PUBLIC RELATIONS	49.99	22,336.30	48.87%	45,700.00	23,363.70	51.12%
53 GENERAL PROGRAMMING	2,080.86	16,908.76	29.95%	56,450.00	39,541.24	70.04%
54 COMPUTER	6,899.58	79,163.64	42.46%	186,400.00	107,236.36	57.53%
55 PROFESSIONAL FEES	3,714.80	16,298.93	46.04%	35,400.00	19,101.07	53.95%
Total Operating Expenses	26,990.80	278,645.51	41.44%	672,439.50	393,793.99	58.56%
60 Building Expenses						
61 MAINTENANCE	497.92	142,367.26	21.16%	672,791.50	530,424.24	78.83%
65 UTILITIES	2,594.15	30,138.94	40.61%	74,200.00	44,061.06	59.38%
Total Building Expenses	3,092.07	172,506.20	23.09%	746,991.50	574,485.30	76.91%
70 Capital Expense						
70 CAPITAL EXPENSE	59.98	1,604.96	0.45%	353,429.00	351,824.04	99.54%
Total Capital Expense	59.98	1,604.96	0.45%	353,429.00	351,824.04	99.55%
Total Expenditures	354,258.95	1,984,389.38	38.78%	5,116,393.00	3,132,003.62	61.22%
Net Increase(Decrease) in Fund Balance	(354,258.95)	(1,984,389.38)	38.78%	(5,116,393.00)	(3,132,003.62)	61.21%

Fox River Valley Public Library District
Expenditure Summary - All Funds Combined - Budget v Actual Expenses by Location FY2223
From 11/1/2022 Through 11/30/2022

	<u>Month Activity</u>	<u>Year Activity</u>	<u>FY2223 Percent Used</u>	<u>Total Budget - FY2223 Working Budget</u>	<u>FY2223 Budget \$ Remaining</u>	<u>FY2223 Percent Remaining</u>
Expenditures						
0 District Wide						
15 Personnel Expenses	120,248.28	557,038.05	33.66%	1,654,687.00	1,097,648.95	66.33%
20 Library Materials	14,412.02	119,600.99	64.84%	184,428.00	64,827.01	35.15%
50 Operating Expenses	27,466.74	200,536.29	37.80%	530,484.50	329,948.21	62.19%
60 Building Expenses	249.32	14,345.75	43.23%	33,182.50	18,836.75	56.76%
70 Capital Expense	649.98	1,544.98	0.47%	328,154.00	326,609.02	99.52%
Total District Wide	<u>163,026.34</u>	<u>893,066.06</u>	<u>32.70%</u>	<u>2,730,936.00</u>	<u>1,837,869.94</u>	<u>67.30%</u>
1 Dundee Library						
15 Personnel Expenses	78,055.92	372,980.21	35.92%	1,038,088.00	665,107.79	64.07%
20 Library Materials	9,315.34	55,675.54	30.46%	182,750.00	127,074.46	69.53%
50 Operating Expenses	5,988.72	21,490.47	31.49%	68,240.00	46,749.53	68.50%
60 Building Expenses	11,567.20	134,020.23	19.24%	696,237.00	562,216.77	80.75%
70 Capital Expense	0.00	0.00	0.00%	25,275.00	25,275.00	100.00%
Total Dundee Library	<u>104,927.18</u>	<u>584,166.45</u>	<u>29.05%</u>	<u>2,010,590.00</u>	<u>1,426,423.55</u>	<u>70.95%</u>
2 Randall Oaks						
15 Personnel Expenses	16,396.57	82,121.05	35.04%	234,330.00	152,208.95	64.95%
20 Library Materials	4,021.45	18,314.90	37.18%	49,250.00	30,935.10	62.81%
50 Operating Expenses	6,187.46	29,627.95	40.19%	73,715.00	44,087.05	59.80%
60 Building Expenses	1,748.89	21,048.15	119.78%	17,572.00	(3,476.15)	(19.78)%
Total Randall Oaks	<u>28,354.37</u>	<u>151,112.05</u>	<u>40.31%</u>	<u>374,867.00</u>	<u>223,754.95</u>	<u>59.69%</u>
Total Expenditures	<u>296,307.89</u>	<u>1,628,344.56</u>	<u>31.83%</u>	<u>5,116,393.00</u>	<u>3,488,048.44</u>	<u>68.17%</u>
Net Increase(Decrease) in Fund Balance	<u>(296,307.89)</u>	<u>(1,628,344.56)</u>	<u>31.82%</u>	<u>(5,116,393.00)</u>	<u>(3,488,048.44)</u>	<u>68.17%</u>

Fox River Valley Public Library District
Expenditure Summary - All Funds Combined - Budget v Actual Expenses by Location FY2223
From 12/1/2022 Through 12/31/2022

	<u>Month Activity</u>	<u>Year Activity</u>	<u>FY2223 Percent Used</u>	<u>Total Budget - FY2223 Working Budget</u>	<u>FY2223 Budget \$ Remaining</u>	<u>FY2223 Percent Remaining</u>
Expenditures						
0 District Wide						
15 Personnel Expenses	170,765.82	727,803.87	43.98%	1,654,687.00	926,883.13	56.01%
20 Library Materials	3,500.18	124,887.04	67.71%	184,428.00	59,540.96	32.28%
50 Operating Expenses	19,447.54	219,983.83	41.46%	530,484.50	310,500.67	58.53%
60 Building Expenses	185.25	14,531.00	43.79%	33,182.50	18,651.50	56.20%
70 Capital Expense	59.98	1,604.96	0.48%	328,154.00	326,549.04	99.51%
Total District Wide	<u>193,958.77</u>	<u>1,088,810.70</u>	<u>39.87%</u>	<u>2,730,936.00</u>	<u>1,642,125.30</u>	<u>60.13%</u>
1 Dundee Library						
15 Personnel Expenses	118,017.99	490,998.20	47.29%	1,038,088.00	547,089.80	52.70%
20 Library Materials	5,152.41	60,827.95	33.28%	182,750.00	121,922.05	66.71%
50 Operating Expenses	1,934.69	23,425.16	34.32%	68,240.00	44,814.84	65.67%
60 Building Expenses	2,817.93	136,838.16	19.65%	696,237.00	559,398.84	80.34%
70 Capital Expense	0.00	0.00	0.00%	25,275.00	25,275.00	100.00%
Total Dundee Library	<u>127,923.02</u>	<u>712,089.47</u>	<u>35.42%</u>	<u>2,010,590.00</u>	<u>1,298,500.53</u>	<u>64.58%</u>
2 Randall Oaks						
15 Personnel Expenses	25,414.16	107,535.21	45.89%	234,330.00	126,794.79	54.10%
20 Library Materials	1,265.54	19,580.44	39.75%	49,250.00	29,669.56	60.24%
50 Operating Expenses	5,608.57	35,236.52	47.80%	73,715.00	38,478.48	52.19%
60 Building Expenses	88.89	21,137.04	120.28%	17,572.00	(3,565.04)	(20.28)%
Total Randall Oaks	<u>32,377.16</u>	<u>183,489.21</u>	<u>48.95%</u>	<u>374,867.00</u>	<u>191,377.79</u>	<u>51.05%</u>
Total Expenditures	<u>354,258.95</u>	<u>1,984,389.38</u>	<u>38.78%</u>	<u>5,116,393.00</u>	<u>3,132,003.62</u>	<u>61.22%</u>
Net Increase(Decrease) in Fund Balance	<u>(354,258.95)</u>	<u>(1,984,389.38)</u>	<u>38.78%</u>	<u>(5,116,393.00)</u>	<u>(3,132,003.62)</u>	<u>61.21%</u>

Fox River Valley Public Library District
Balance Sheet
As of 11/30/2022

Attachment to Exhibit A.1.o

Current Year		
Assets		
Cash and Investments		
Checking Accounts		
10100	BANK ACCOUNTS	
10	GENERAL/CORPORATE	4,751,537.79
70	CAPITAL PROJECTS/SPECIAL RESERVE	2,445,745.38
90	DONATION / GIFT	5,350.00
	Total Checking Accounts	7,202,633.17
Other Cash		
10900	CASH ON HAND DUNDEE	
10	GENERAL/CORPORATE	239.65
	Total Other Cash	239.65
Investments		
10500	INVESTMENT ACCOUNTS	
70	CAPITAL PROJECTS/SPECIAL RESERVE	1,565,698.92
80	WORKING CASH	159,520.48
90	DONATION / GIFT	257,286.69
	Total Investments	1,982,506.09
	Total Cash and Investments	9,185,378.91
Other Assets		
13000	PREPAID RENT	
10	GENERAL/CORPORATE	10,815.00
13100	PREPAID INSURANCE	
10	GENERAL/CORPORATE	3,063.00
13200	PREPAID EXPENSE	
10	GENERAL/CORPORATE	18,847.46
14000	ACCOUNTS RECEIVABLE	
10	GENERAL/CORPORATE	1,288.24
	Total Other Assets	34,013.70
	Total Assets	9,219,392.61
Liabilities and Fund Balance		
Liabilities		
20000	ACCOUNTS PAYABLE	
10	GENERAL/CORPORATE	29,062.86
20002	AP license Plate	
10	GENERAL/CORPORATE	302.00
20003	AP Other	
10	GENERAL/CORPORATE	350.14
21000	ACCRUED PAYROLL	
10	GENERAL/CORPORATE	24,970.00
22052	CREDIT CARD PAYABLE FINNERAN	
10	GENERAL/CORPORATE	856.45
22055	CREDIT CARD PAYABLE NELSON	
10	GENERAL/CORPORATE	762.76
70	CAPITAL PROJECTS/SPECIAL RESERVE	373.96
22056	CREDIT CARD PAYABLE WERLE	
10	GENERAL/CORPORATE	372.33
22062	CREDIT CARD PAYABLE PACINI	
10	GENERAL/CORPORATE	83.26
22068	CREDIT CARD PAYABLE ZABSKI	
10	GENERAL/CORPORATE	(230.00)
22070	CREDIT CARD PAYABLE LORENZETTI	
10	GENERAL/CORPORATE	193.94
22075	CREDIT CARD PAYABLE BERGER	
10	GENERAL/CORPORATE	28.12
22080	CREDIT CARD PAYABLE POWESIAK	
10	GENERAL/CORPORATE	(83.26)
22081	CREDIT CARD PAYABLE BUNTE	
10	GENERAL/CORPORATE	704.20

Fox River Valley Public Library District
Balance Sheet
As of 11/30/2022

Attachment to Exhibit A.1.o

Current Year		
22084	CREDIT CARD PAYABLE SABALA	
10	GENERAL/CORPORATE	198.00
22085	CREDIT CARD PAYABLE JI	
10	GENERAL/CORPORATE	153.46
22087	CREDIT CARD PAYABLE WINGER	
10	GENERAL/CORPORATE	87.54
22089	CREDIT CARD PAYABLE AMY DODSON	
10	GENERAL/CORPORATE	(1,649.87)
70	CAPITAL PROJECTS/SPECIAL RESERVE	1,649.87
22500	STAFF REIMBURSEMENTS PAYABLE	
10	GENERAL/CORPORATE	347.25
	Total Liabilities	58,533.01
	Fund Balance	
10	GENERAL/CORPORATE	4,729,385.66
70	CAPITAL PROJECTS/SPECIAL RESERVE	4,009,420.47
80	WORKING CASH	159,520.48
90	DONATION / GIFT	262,636.69
	Total Fund Balance	9,160,963.30
	Total Liabilities and Fund Balance	9,219,496.31

Fox River Valley Public Library District
Balance Sheet
As of 12/31/2022

Current Year

Assets		
Cash and Investments		
Checking Accounts		
10100	BANK ACCOUNTS	
10	GENERAL/CORPORATE	4,421,369.21
70	CAPITAL PROJECTS/SPECIAL RESERVE	2,448,522.58
90	DONATION / GIFT	5,350.00
	Total Checking Accounts	<u>6,875,241.79</u>
Other Cash		
10900	CASH ON HAND DUNDEE	
10	GENERAL/CORPORATE	244.65
	Total Other Cash	<u>244.65</u>
Investments		
10500	INVESTMENT ACCOUNTS	
70	CAPITAL PROJECTS/SPECIAL RESERVE	1,571,321.16
80	WORKING CASH	160,093.30
90	DONATION / GIFT	258,210.58
	Total Investments	<u>1,989,625.04</u>
	Total Cash and Investments	8,865,111.48
Other Assets		
13000	PREPAID RENT	
10	GENERAL/CORPORATE	5,407.50
13200	PREPAID EXPENSE	
10	GENERAL/CORPORATE	13,899.24
14000	ACCOUNTS RECEIVABLE	
10	GENERAL/CORPORATE	571.26
	Total Other Assets	<u>19,878.00</u>
	Total Assets	<u><u>8,884,989.48</u></u>
Liabilities and Fund Balance		
Liabilities		
20000	ACCOUNTS PAYABLE	
10	GENERAL/CORPORATE	465.00
21000	ACCRUED PAYROLL	
10	GENERAL/CORPORATE	24,970.00
22055	CREDIT CARD PAYABLE NELSON	
10	GENERAL/CORPORATE	243.48
70	CAPITAL PROJECTS/SPECIAL RESERVE	373.96
22062	CREDIT CARD PAYABLE PACINI	
10	GENERAL/CORPORATE	119.92
22068	CREDIT CARD PAYABLE ZABSKI	
10	GENERAL/CORPORATE	(230.00)
22070	CREDIT CARD PAYABLE LORENZETTI	
10	GENERAL/CORPORATE	49.95
22079	CREDIT CARD PAYABLE REDDING	
10	GENERAL/CORPORATE	55.59
22080	CREDIT CARD PAYABLE POWESIAK	
10	GENERAL/CORPORATE	191.66
22084	CREDIT CARD PAYABLE SABALA	
10	GENERAL/CORPORATE	146.00
22085	CREDIT CARD PAYABLE JI	
10	GENERAL/CORPORATE	274.73
22087	CREDIT CARD PAYABLE WINGER	
10	GENERAL/CORPORATE	24.48
22089	CREDIT CARD PAYABLE AMY DODSON	
10	GENERAL/CORPORATE	(1,649.87)
70	CAPITAL PROJECTS/SPECIAL RESERVE	1,649.87
22500	STAFF REIMBURSEMENTS PAYABLE	
10	GENERAL/CORPORATE	229.20
27700	DEFERRED OTHER	

Fox River Valley Public Library District
Balance Sheet
As of 12/31/2022

<u>Current Year</u>		
10	GENERAL/CORPORATE	<u>94.00</u>
	Total Liabilities	27,007.97
	Fund Balance	
10	GENERAL/CORPORATE	4,416,611.32
70	CAPITAL PROJECTS/SPECIAL RESERVE	4,017,819.91
80	WORKING CASH	160,093.30
90	DONATION / GIFT	<u>263,560.58</u>
	Total Fund Balance	8,858,085.11
	Total Liabilities and Fund Balance	<u><u>8,885,093.08</u></u>



Investment Inventory Month End
FR Valley Investment Holdings (104089)
12/31/2022

Description	Purchase/Settle Date	Maturity Date	Next Call Date	Current Face Value	Coupon Rate	Purchase Yield	CUSIP	Market Value
Cash	---	12/31/2022	---	0.00	0.000	---	CCYUSD	3,365.85
DREYFUS TREASURY OBLIGATIONS CSH MGT PTP	---	12/31/2022	---	0.00	3.770	---	261908404	4,590.80
DU PAGE CNTY ILL CMNTY HIGH SCH DIST NO 094 WEST C	05/21/2020	01/01/2023	---	25,000.00	5.000	1.150	263381DM4	25,000.00
WILL & KENDALL CNTYS ILL CMNTY CONS SCH DIST NO 20	05/21/2020	01/01/2023	---	35,000.00	4.000	1.063	968648C78	35,000.00
BROOKLYN CENTER MINN INDPT SCH DIST NO 286	05/21/2020	02/01/2023	---	20,000.00	5.000	0.965	113853LD5	20,027.60
Sallie Mae Bank	02/05/2020	02/06/2023	---	123,000.00	1.800	1.834	7954506E0	122,713.41
Raymond James Bank	02/14/2020	02/14/2023	---	137,000.00	1.700	1.720	75472RAX9	136,589.00
NEW BRITAIN CONN	05/21/2020	03/01/2023	03/01/2023	5,000.00	5.000	1.398	6427137M7	5,014.90
Citibank, N.A.	04/02/2019	04/03/2023	---	82,000.00	2.750	2.772	17312Q3R8	81,710.54
UNITED STATES TREASURY	10/12/2022	04/06/2023	---	213,000.00	0.000	4.088	912796YN3	210,688.95
Morgan Stanley Private Bank, National Association	04/11/2019	04/11/2023	---	150,000.00	2.700	2.724	61760AYK9	149,392.50
UNITED STATES TREASURY	11/04/2022	05/04/2023	---	209,000.00	0.000	4.569	912796YW3	205,866.05
UNITED STATES TREASURY	12/07/2022	06/01/2023	---	61,000.00	0.000	4.685	912796ZG7	59,863.57
UMassFive College Federal Credit Union	12/09/2022	06/09/2023	---	250,000.00	4.850	4.842	90407LAB9	250,682.50
UNITED STATES TREASURY	03/23/2022	09/30/2023	---	105,000.00	2.875	2.001	9128285D8	103,695.90
WAUKEGAN ILL	07/21/2020	12/30/2023	---	190,000.00	3.543	0.898	942860QM2	187,944.20
American Express Bank, FSB	03/02/2022	03/04/2024	---	179,000.00	1.600	1.621	02589ABL5	172,849.56
UNITED STATES TREASURY	05/11/2022	05/15/2024	---	220,000.00	0.250	2.626	91282CCC3	207,152.00
---	---	07/26/2023	---	2,004,000.00	1.998	2.874	---	1,982,147.33

B.1 Plumbing Upgrades – A&T Plumbing Inc. & Son

RECOMMENDED **MOTION**: I move to allow the Director to enter into an agreement with A&T Plumbing Inc. & Son to install plumbing upgrades at Dundee Library in an amount not to exceed \$22,000.00.

BACKGROUND INFORMATION:

This item of business was first proposed at the November 15, 2022 meeting. Trustees requested additional proposals be sought, and a Request for Proposals notice was published. Two inquiries on the scope of work were received and the requested information was provided, however no other proposals were received. Two construction job marketing firms requested information and FRVPLD provided the Request for Proposal notice content.

The current restroom facilities at Dundee Library were last renovated in 2008. Since that time certain fixtures have become outdated and are no longer ADA compliant. Additionally, some sensor valves need replacing and some new valves will be installed. In addition to hands-free faucets and soap dispensers, all toilets will be auto-flush.

Total estimate for work is over the Director's authorized spending limit but below the threshold that requires going out for bid on this project. A&T Plumbing has performed work for the Library District in the past and proven both competitive and competent in cost and quality of work.

C.1 Ordinance 2023-01 Nonresident Cards

RECOMMENDED **MOTION**: I move to Adopt Ordinance 2023-01 Nonresident Cards

BACKGROUND INFORMATION:

As a condition of regional library system membership, each public library Board of Trustees must annually review its nonresident fee policy and take formal action to decide whether to issue nonresident library cards during the next year. Subsequent notification to the regional library system is part of the annual membership certification process.

Although FRVPLD has no unserved adjacent areas, in order to accommodate our nonresident taxpayers and as a matter of good public relations, Administration recommends that the Board participate in the state's nonresident services program by passing the attached nonresident card ordinance.

ORDINANCE 2023-01
AN ORDINANCE ADOPTING A POLICY FOR NONRESIDENT CARDS

WHEREAS, the Fox River Valley Public Library District is a tax-supported public library (Library District) operating pursuant to the Public Library District Act, 75 ILCS 16/1-*et seq.* (the Act) for the benefit of its residents and tax payers; and

WHEREAS, residents of the Library District are eligible to receive a library card; and

WHEREAS, the Act provides that the Board of Library Trustees of the Library District may allow nonresidents to purchase a library card, i.e., the Act provides “The board may extend the privileges and use of the library, including the borrowing of materials on an individual basis by persons residing outside the district” (75 ILCS 16/30-55.60); and

WHEREAS, the Act provides “A person residing outside of a public library service area must apply for a non-resident library card at the public library closest to the person’s principal residence” (75 ILCS 16/30-55.60); and

WHEREAS, given the proximity of the boundaries/service areas of nearby public libraries, there are no ‘nonresidents’, i.e., there are no persons in the vicinity of the Library District residing in areas without public library service; and

WHEREAS, the Illinois Administrative Code provides that the Board shall decide annually whether to issue nonresident library cards and, if so, the fee for such cards (23 IL ADC 3050); and

WHEREAS, given the lack of nonresidents under the circumstances described above, there is no need for the Library District to determine a fee for nonresidents; and

WHEREAS, there may be persons residing outside of Library District boundaries who own or lease taxable property within Library District boundaries; and

WHEREAS, an exception to charging a nonresident fee applies to “a nonresident who, as an individual or as a partner, principal stockholder, or other joint owner, owns or leases property that is taxed for library service or is a senior administrative officer of a firm, business, or other corporation owning taxable property within the district, upon presentation of the most recent tax bill upon that taxable property or a copy of the commercial lease of that taxable property.” (75 ILCS 16/30-55.60)

WHEREAS, the Library District wishes to provide library services in accordance with the Act to persons residing outside of Library District boundaries who own or lease taxable property within Library District boundaries.

NOW, THEREFORE, BE IT ORDAINED by the Board of Library Trustees of the Fox River Valley Public Library District, Kane County, Illinois as follows:

Section 1. A nonresident who owns or leases taxable property in the Library District is entitled to receive a library card in accordance with the Act;

Section 2. This Ordinance is effective immediately.

PASSED by the Board of Library Trustees of the Fox River Valley Public Library District, Kane County, Illinois, on this 17th day of January 2023, by a vote of:

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAIN: _____

APPROVED:

Kristina Weber, Ph.D., President
Board of Library Trustees of Fox River Valley
Public Library District, Kane County, Illinois

ATTEST:

Christine L. Evans, Secretary
Board of Library Trustees of Fox River Valley
Public Library District

C.2 Minimum Wage Requirement – Update Salary Scale

RECOMMENDED **MOTION**: I move to approve the updated salary scale as presented.

BACKGROUND INFORMATION:

Our current salary scale lowest pay grade is \$13.00. As of January 1, 2024, the minimum wage in Illinois will be \$14.00 per hour with \$1 per hour increases every year until January 1, 2025 when the minimum wage in Illinois will be \$15.00. Since the minimum wage increase happens in the middle of our fiscal year, this salary scale establishes compliance with the new minimum wage standard in advance of the mandatory state deadline.

Attached are copies of the Board approved FY2223 salary scale, and the recommended FY2324 update. A summary of the changes from the bottom up:

- 2-NE minimum hourly rate is the Illinois minimum wage, which becomes \$14.00 on 1/1/2024
- 3-NE has an 7% increase to prevent compression, but is currently an empty position on the scale
- 4-NE through 6-NE have a 6% increase to prevent compression, but 5-NE is currently an empty position on the scale
- 7-NE, 8-NE, and 9-NE increased significantly in 2020, so they only see a 2% increase this year
- 10-E increases 2% this year
- 11-E through 13-E increase 5% this year

FY2223 Salary Scale

Grade	Postions Included	Salary Range		FY2122 Salary Scale
		Bottom	Top	
20-E	Library Director			
Salaried				
13-E	Deputy Director	\$82,225	\$115,115	\$79,695
Salaried				
12-E	Assistant Director	\$74,750	\$104,650	\$72,450
Salaried				
11-E	Manager II	\$65,000	\$91,000	\$63,000
Salaried				
10-E	Manager I	\$60,000	\$84,000	\$59,000
Salaried				
9-NE	Librarian II	\$56,160.00	\$78,624.00	\$55,120.00
Hourly		\$27.00	\$37.80	\$26.50
8-NE	Librarian I	\$54,080.00	\$75,712.00	\$53,040.00
Hourly		\$26.00	\$36.40	\$25.50
7 - NE	Specialist / Supervisor	\$45,760.00	\$64,064.00	\$44,720.00
Hourly		\$22.00	\$30.80	\$21.50
6 - NE	Library Assistant	\$37,440.00	\$52,416.00	\$35,360.00
Hourly		\$18.00	\$25.20	\$17.00
5 - NE	Empty	\$33,280.00	\$46,592.00	\$31,200.00
Hourly		\$16.00	\$22.40	\$15.00
4 -NE	Clerk / Maintenance/ Custodian	\$33,280.00	\$46,592.00	\$31,200.00
Hourly		\$16.00	\$22.40	\$15.00
3 - NE	Empty	\$29,120.00	\$40,768.00	\$27,040.00
Hourly		\$14.00	\$19.60	\$13.00
2 - NE	Shelver	\$27,040.00	\$37,856.00	\$24,960.00
Hourly		\$13.00	\$18.20	\$12.00

FY2324 Salary Scale

Grade	Postions Included	Salary Range		FY2223 Salary Scale
		Bottom	Top	
20-E	Library Director			
Salaried				
13-E	Deputy Director	\$86,020	\$120,428	\$82,225
Salaried				
12-E	Manager III	\$78,200	\$109,480	\$74,750
Salaried				
11-E	Manager II	\$68,000	\$95,200	\$65,000
Salaried				
10-E	Manager I	\$61,000	\$85,400	\$60,000
Salaried				
9-NE	Librarian II	\$57,200.00	\$80,080.00	\$56,160.00
Hourly		\$27.50	\$38.50	\$27.00
8-NE	Librarian I	\$55,120.00	\$77,168.00	\$54,080.00
Hourly		\$26.50	\$37.10	\$26.00
7 - NE	Specialist / Supervisor	\$46,800.00	\$65,520.00	\$45,760.00
Hourly		\$22.50	\$31.50	\$22.00
6 - NE	Library Assistant	\$39,520.00	\$55,328.00	\$37,440.00
Hourly		\$19.00	\$26.60	\$18.00
5 - NE	Empty	\$35,360.00	\$49,504.00	\$33,280.00
Hourly		\$17.00	\$23.80	\$16.00
4 -NE	Clerk / Maintenance	\$35,360.00	\$49,504.00	\$33,280.00
Hourly		\$17.00	\$23.80	\$16.00
3 - NE	Custodian	\$31,200.00	\$43,680.00	\$29,120.00
Hourly		\$15.00	\$21.00	\$14.00
2 - NE	Shelver	\$29,120.00	\$40,768.00	\$27,040.00
Hourly		\$14.00	\$19.60	\$13.00

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT

Exhibit C.3
January 17, 2023
Attachments

C.3 Fiscal Policy Review and Updates

RECOMMENDED **MOTION**: I move to **adopt the Fiscal Policy** as presented.

BACKGROUND INFORMATION:

Fiscal Policy in its entirety requires a formal review at least every three years or as needed. The last review was in July 2019. The attached document has been reviewed in its entirety.

Policy Liaison Maryann Dellamaria met with Executive Director Amy Dodson and Finance Manager Sumitra Potharazu to review the updated policy attached here. The draft has also been reviewed by the library attorney. For comparison, the present Fiscal Policy is also attached.

Changes include revisions and reorganization of existing policies for clarity and conciseness and addition of new policies as given below:

New Policy Name & Number	Changes	Old Policy Name & Number
02.37.00 Fiscal Policy	Revised old 02.37.00	02.37.00 Fiscal Policy
02.37.01 Fund Balance Policy	Revised old 02.37.01	02.37.01 Fund Balance Policy
02.37.02 Budget and Planning Policy	Revised old 02.37.05	02.37.05 Planning and Budgeting
02.37.03 Investment Policy	Revised old 02.37.02	02.37.02 Investment Policy
02.37.04 Accounting, Auditing, and Financial Reporting Policy	Revised old 02.37.07; added a sentence about Internal Controls	02.37.07 Accounting, Auditing, and Financial Reporting
02.37.05 Special Reserve/Capital Project Policy	1. Combined with Capital Project Policy since the Special Reserve Fund has been established for capital project purposes. 2. Explained the purpose and funding of the Fund 3. Corrected the incorrect statute reference in the old policy	02.37.03 Special Reserves
02.37.06 Banking Policy	New	02.37.06 Debt
02.37.07 Capital Asset Policy	Revised old 02.37.04	02.37.04 Capital Asset Policy
02.37.08 Debt Policy	Removed debt percentage upon attorney advice	
02.37.09 Procurement Policy	Renamed and revised old 02.37.09	02.37.09 Purchasing and Authority to Spend Policy
02.37.10 Credit Card Policy	New	
02.37.11 Travel and Reimbursement Policy	Revised old 03.21.00 and brought it under Fiscal Policy	03.21.00 Education, Training & Travel

FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT

(Revised January 2023)

02.37.00 **Fiscal Policy**

The Fox River Valley Public Library District is funded by public funds. In keeping with its fiduciary responsibility, FRVPLD shall manage its finances wisely. Policies shall be established and periodically reviewed to help FRVPLD meet this goal.

Adoption and Approval: Fiscal Policy in its entirety will be reviewed as needed or at least every three years.

02.37.01 **Fund Balance Policy**

FRVPLD shall maintain separate funds for separate accounting purposes. Each fund is a separate entity.

1. The 10 Fund is the General Fund. Total unrestricted fund balances (committed, assigned, and unassigned) in this fund shall represent no less than three months and no more than twelve months of operating expenses. Excess funds shall be invested in keeping with the investment policy.
2. The 70 Fund is the Capital Project/Special Reserve Fund (see 02.37.05 below). Increases and decreases in the fund balance are associated with specific projects planned. No plan is needed for the emergency expenditures from the special reserve fund for the repair of an existing library building or its equipment.
3. The 80 Fund is the Working Cash Fund. No target range is established for this fund.
4. The 90 Fund is the Donation/Gift Fund. No target range is established for this fund.

02.37.02 **Budget and Planning Policy**

FRVPLD has a board-approved written budget that is collaboratively developed by the Board and the Executive Director, assisted by the relevant library personnel. The Board shall ensure revenue adequacy to meet the needs of the community and shall take action if revenue has to be increased.

The Executive Director shall present reports once a month on library operations to the Board. The reports include finances, programs, matters of personnel and more as appropriate. Monthly financial reports shall give the current position of revenues and expenditures as related to each budgetary line item. Other financial reports include revenue and expenditure summaries and investment reports.

02.37.03 **Investment Policy**

1. Delegation of Authority— Management responsibility for the investment program of FRVPLD is entrusted to the Treasurer under the direction of the Board. Individuals authorized to engage in investment transactions on behalf of FRVPLD are the Treasurer and those individuals designated by the Board, such as the Executive Director or Deputy Director or Finance Manager. Administrative responsibility for the investment program is

hereby delegated to the Executive Director.

2. Prudence—The Prudent Person Standard that states “investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived” shall be applied in the context of managing the overall portfolio.
3. Personal Liability—The Treasurer and employees acting in accordance with written procedures and this Investment Policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely manner and the liquidity and the sale of securities are carried out in accordance with the terms of this policy. Notwithstanding any other provision of law, the Board Treasurer and Executive Director or their designee who deposits public money in any authorized public depository, in compliance with Illinois statutes regarding public deposits, is relieved of any liability for any loss of public monies which results from the failure of any public depository to repay the public depositor the full amount of its deposits.
4. Investment Parameters—FRVPLD investments shall be in accordance with Illinois Public Funds Investment Act, 30 ILCS 235/1 designed to accomplish
 - a. Legality—only investments conforming with all legal requirements shall be made.
 - b. Safety—Investments shall be undertaken in a manner that seeks to ensure the preservation of capital by mitigating credit risk, interest rate risk and custodial risk through portfolio diversification. Authorized investments include but are not limited to Certificates of Deposit, Treasury Bills and other securities guaranteed by the U.S. government, participation in the State of Illinois Public Treasurer’s Investment Pool.
 - c. Liquidity—The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Investment portfolios will be structured so that securities mature concurrent with cash needs to meet anticipated demands. Alternatively, a portion of any portfolio may be placed in money market mutual funds or local government investment pools authorized and permissible under Illinois statutes which offer same-day liquidity for short term funds.
 - d. Yield—Investment portfolios shall be designed with the objective of attempting to attain a market rate of return throughout budgetary and economic cycles, considering investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. A security shall be held until maturity unless its credit quality is declining or liquidity needs of the library change or a security swap would improve the safety and yield of the overall portfolio.
 - e. Pooling of Cash—Except where otherwise provided by the Board, the Executive Director is authorized to pool the cash of various funds to maximize the investment earnings where it is advantageous and prudent to do so. Investment income will be allocated to the various funds based on the pro rata portion of each fund.
 - f. Simplicity of management—unless matched to a specific cash flow requirement, FRVPLD will not directly invest in securities maturing more than five (5) years from the date of purchase, unless they be Reserve Funds, which may be invested in securities exceeding five (5) years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

5. Investment Diversification—Investments shall be diversified by
 - a. Limiting investments to avoid over concentration in securities from a specific issuer, industry, or business sector, excluding U.S. Treasury obligations
 - b. Investing in securities with varying maturities
 - c. Continuously investing a portion of the investment portfolio in readily available funds such as local government investment pools, money market accounts or money market mutual funds permissible under Illinois statutes.
6. Reporting—The Executive Director and the Treasurer shall prepare a monthly investment report that provides the principal and type of investments, earnings for the current month and year to date, and market value of the portfolio. The report shall be used to measure performance and to demonstrate to the Board the degree of compliance with the Policy. An annual comprehensive report shall focus on the overall performance of the portfolio and a projection for the future.
7. Internal Controls—The Treasurer and the Executive Director shall establish a system of internal controls designed to prevent losses of FRVPLD funds arising from fraud, misrepresentation by third parties, unanticipated changes in financial markets, employee error or imprudent actions by employees. There shall be appropriate
 - a. segregation of incompatible duties,
 - b. written confirmation of transactions for investments and wire transfers
 - c. recording of investment and interest earnings in FRVPLD accounting records based on generally accepted government accounting procedures
 - d. monthly summary of all investment transactions will be prepared by the Director for review by the Board.
8. Conflicts of Interest—The Treasurer and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. The Treasurer and employees shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of FRVPLD.
9. Sustainability—In accordance with the Illinois Sustainable Investing Act, 30 ILCS 238, FRVPLD shall evaluate investments based on but not limited to these factors
 - a. Corporate governance and leadership
 - b. Environment
 - c. Social
 - d. Human capital
 - e. Business model and innovation

02.37.04**Accounting, Auditing, and Financial Reporting Policy**

FRVPLD shall maintain records in keeping with the accepted standards for local government accounting according to the Governmental Accounting Standards Board (GASB). FRVPLD will engage an independent firm of certified public accountants to perform an annual financial audit in conformance with GAAP and GASB. The Audit relies on the internal controls of FRVPLD which shall be documented and updated on an ongoing basis.

02.37.05**Special Reserve/Capital Project Policy**

In accordance with (75 ILCS 16/40-45; 75 ILCS 16/40-50), the Board has established a Special

Reserve Fund. The fund shall be for constructing a building, remodeling, repairing, or improving of an existing library building, erecting an addition to an existing library building, purchasing the necessary equipment for the library, or for emergency expenditures for the repair of an existing library building or its equipment. The fund may receive the unexpended balances of the proceeds received annually from annual public library taxes not in excess of statutory limits. The fund can be used for emergency expenditures for the repair of an existing library building or its equipment.

02.37.06 Banking Policy

The Executive Director of FRVPLD and their designee(s) are authorized to make deposits and transfer funds and monitor library bank accounts.

All checks require one authorized signature. Authorized signatures include those of the President, Treasurer, and Executive Director. Checks are reviewed by the Treasurer or President prior to payment and are subject to ratification at the Board's next regular meeting.

02.37.07 Capital Asset Policy

In accordance with GASB 34, FRVPLD shall provide additional disclosures in the annual audit report including the procedure for capitalizing assets and for estimating the useful lives of those assets which is used to calculate the depreciation expense. It shall also disclose major classes of assets, beginning and end-of-year balances, capital acquisition, sales/dispositions, and current-period depreciation expense. The Executive Director shall ensure that control of capital assets is maintained by establishing an inclusive capital asset inventory schedule. Asset purchases which fall below the capitalization threshold defined in the procedures will not be included in the capital asset inventory.

02.37.08 Debt Policy

FRVPLD will confine long-term borrowing to capital improvements, projects, or equipment that cannot be financed from current financial resources. FRVPLD will analyze market conditions and long-term capital needs assessments prior to debt issuance to determine the most advantageous average life. The debt structure may be lengthened during low interest rates and shortened during high rates. FRVPLD will look for both current and advance refunding opportunities in order to save interest expense. FRVPLD will maintain good communications about its financial condition with bond and credit rating institutions.

02.37.09 Procurement Policy

In general, all supplies, materials, equipment, and contractual or professional services will be included in the working budget. Purchases of same shall be made in accordance with this Policy. The Executive Director or their designee(s) shall be responsible for determining whether (a) an item is budgeted, (b) adequate funds are available, and (c) the proper purchasing procedures have been followed. All expenditures shall be reported to the Board in monthly Treasurer Reports, with emergency purchases being reported as soon as possible to the Board President and the Treasurer. FRVPLD makes purchases in accordance with all applicable laws.

Authority to Spend

The Executive Director is authorized to spend up to \$10,000 on individual purchases or contracts without prior Board approval and may delegate spending authority within this limit to staff. The Board must authorize all purchases and contracts of \$10,000 or more, including all multi-year contracts whose cumulative value equals or exceeds \$10,000.

In case of emergency, the Executive Director or their designee(s) may spend up to \$20,000 for any unbudgeted expenditures with the approval of any two officers of FRVPLD Board.

Purchasing

1. All purchase orders or contracts for products and services in excess of twenty-five thousand dollars (\$25,000) shall be awarded after an open, competitive bidding process unless exempt per 75 ILCS 16/40-45.
2. In certain circumstances, the practical interests of FRVPLD may be served by a purchase from a certain vendor (e.g., limited or single vendor pool) even if the amount of the purchase exceeds \$25,000. In such cases, the Board may waive compliance with the competitive bid process, unless required by law.
3. If doubt exists as to whether a competitive bid process is required FRVPLD's attorney shall be consulted.
4. When securing price quotations, FRVPLD shall solicit quotations from qualified local vendors. If the price and terms between two or more qualified vendors are equal, vendors located in the District shall receive preference.
5. All contracts for public works must comply with the Prevailing Wage Act, the requirements of which are in 820 ILCS 130/0.01.

02.37.10

Credit Card Policy

1. **Authorized Users**—FRVPLD shall have a single VISA credit card account. FRVPLD shall issue credit cards to select employees whose job requirements need an option to pay for authorized purchases for which other options are impractical or restricted in some way. The credit card shall be in the name of the Fox River Valley Public Library District. The specific name of the employee to whom the credit card is to be issued shall appear on the card.
2. **Credit Limit**—Each employee shall have a maximum credit limit set by the Executive Director for specific, authorized use. A credit card may not be used by anyone other than the individual to whom it is issued. FRVPLD reserves the right to withdraw the credit card at any time with or without cause. Each credit card holder must agree to and sign the Credit Card Responsibility and Use Procedures before accepting the credit card.
3. **Authorized Use**—The credit card shall be used for only FRVPLD-related and budgeted activities such as,
 - a. pre-authorized travel expenses (registration fee, transportation, lodging, meals and incidentals),
 - b. online purchases when the vendor accepts only credit card payments, and/or
 - c. paying a vendor when other payment methods, such as writing a check or approving an ACH debit, are not practical or desirable. For instance, when the vendor says the check is lost and the bill is overdue and the service will be

suspended until payment is made, a credit card payment is reasonable.

4. Misuse—Use of FRVPLD credit card for unauthorized expenditure including but not limited to excessive or unbudgeted or personal spending constitutes a misuse of the credit card and is subject to disciplinary action. Theft or fraudulent use of the card must immediately be reported to the Finance Manager. Employees shall reimburse FRVPLD for the full amount of unauthorized expenditure incurred.
5. A manager shall submit a request to the finance manager for a new credit card. Each credit card holder, except the Executive Director, shall sign out and sign in the credit card that is kept in a locked cabinet in keeping with FRVPLD procedures.
6. Balance shall be paid in full every month to avoid fee.

02.37.11

Travel and Reimbursement Policy

1. FRVPLD shall only approve travel expenses for employees if the travel is necessary to complete official FRVPLD business, for the education of employees, or necessary to obtain information for the betterment of FRVPLD in some capacity. These include but are not limited to preapproved conferences, workshops, seminars, and other educational events related to the employee's official duties. The Executive Director approves all travel requests. All expenses must be approved before they are incurred. Employees shall have the option to use their own personal credit card or FRVPLD credit. Employees must reimburse FRVPLD for unapproved expenses incurred on FRVPLD card.
2. Employees are expected to exercise the same care in incurring expenses for official business as a prudent person would in spending personal funds. Employees should check with vendors if they honor tax exempt pricing.
3. Covered Expenses—Only pre-approved expenses accompanied by supporting documentation shall be processed for payment. Expenses must be at or below the approved estimates. In case actual expenses exceed approved estimated expenses or penalties or fees are incurred or flights are missed or any other extraordinary circumstances arise, the Executive Director or their designee(s) shall evaluate reimbursement on a case-by-case basis. Any expense exceeding Maximum Allowable amount of \$5000 shall be approved by the Board (50 ILCS 150/15). Per diem rates can be accessed at <https://www.gsa.gov/travel/plan-book/per-diem-rates>. The following are covered
 - a. Registration fee
 - b. The most economical mode of transportation— Employees shall utilize public transportation or shuttle services if available and cheaper than alternative modes of transportation.
 - i. Air transportation—Economy/coach airline ticket that has no penalty fee for change shall be covered. If the airline cancels the flight for any reason, the traveler is entitled to a refund as per the US Department of Transportation. More information is available at <https://www.transportation.gov/individuals/aviation-consumer-protection/refunds>.
 - ii. Ground transportation—The prevailing IRS mileage rate based on mileage from the work location to the off-site location of the official business shall be covered. If using rental car, employees are required to purchase insurance through the rental agency. Unless 3 or more employees are using the same car, full size car or more expensive car may not be rented. Employees must refuel the vehicle before returning it to the rental company to avoid a fee. If incurred, this fee shall be paid by the employee, not

FRVPLD. Tolls and parking expenses are covered if accompanied by receipts.

- c. Lodging—These expenses must be equal to or less than the per diem rates. In case staying at a hotel that meets the per diem criteria and commuting by the most economical mode of transportation to the conference or meeting venue is more expensive than staying at a hotel that exceeds per diem rates, employees shall choose the non per diem hotel since it is the less expensive option of the two. However, this shall be pre-approved before the expense is incurred. Lodging taxes are not included in the per diem rate. Cancellation charges shall not be covered unless approved by the Executive Director or their designee(s).
 - d. Meals and Incidentals— These expenses must be equal to or less than the per diem rates. No costs for alcohol shall be covered.
4. The Following expenses shall not be covered:
- a. FRVPLD shall not pay for entertainment. As per the IL Statute, “Entertainment” includes, but is not limited to shows, amusements, theaters, circuses, sporting events, or any other place of public or private entertainment or amusement, unless ancillary to the purpose of the program or event (50 ILCS 150/5).
 - b. FRVPLD shall not pay for any expense incurred by anyone that is not on official FRVPLD business. When vacation time is added to the business trip, any difference in costs—transportation, lodging, meals and incidentals—shall be paid by the employee and not by FRVPLD.
5. Approval of expenses—
- a. Board Member—expenses may be approved only at a normally scheduled Board Meeting subject to a roll call vote (50 ILCS 150/15).
 - b. Employees—no expense shall be approved without the duly filled appropriate form and estimates. No expense shall be reimbursed without a reimbursement form accompanied by approved estimates and receipts. The maximum allowable reimbursement without any Board action shall be \$5000. Any amount in excess of the actual receipts or approved amount shall be repaid to FRVPLD within 60 days if FRVPLD credit card was used for paying these expenses.
6. Documentation of Expenses—Before incurring expenses, employees shall have the following documentation approved by the Executive Director or the designee(s):
- a. An estimate of any applicable registration fees and the cost of related travel— transportation, lodging, meals and incidentals— based on per diem rates.
 - b. The name and the job title of the individual requesting the travel expense
 - c. Date(s) of the travel
 - d. Nature of the official business for which travel expense is requested.
 - e. After incurring the relevant expense, the employee shall submit all relevant receipts and supporting documentation before reimbursement can be processed.
7. Forms—Employees shall use Mileage Reimbursement Form for local travel associated with activities directly related to job duties. These include but are not limited to travel between main and branches off-site programming and picking up or purchasing supplies for the library. Employees shall use Travel Expense Authorization Request for pre-approved travel including conferences, seminars, and workshops.

The Library uses social media to increase awareness of and accessibility to its programs, resources, and services, in order to serve its mission. Guidelines for use of Library-sponsored social media sites are posted on the FRVPLD web page.

While the Library recognizes and respects differing opinions, as well as the First Amendment Rights of its patrons and employees, the Library reserves the right to delete posts that violate Library Guidelines for use.

The Library does not endorse the opinions expressed by the public on its social media sites.

Failure to comply with Federal, State, local law, and Library guidelines will be grounds for deletion of posts.

Posts that contain obscene material, hate speech, child pornography, libel, discriminatory or harassing language, copyrighted or trademarked material, spam, advertising of merchandise or services for sale are prohibited and will be removed.

Approved April 8, 2013

02.37.00 Fiscal Policy

The Fox River Valley Public Library District is responsible to the District's taxpayers to carefully account for all public funds, to manage the Library's finances wisely and to plan for the adequate funding of services desired by the public, including the provision and maintenance of facilities. These policies establish guidelines for the fiscal stability of the Library, and to provide guidelines for the Library Director.

Adoption and Approval

Fiscal Policy in its entirety will be reviewed as needed or at least every three years.

02.37.01 Fund Balance Policy

This Fund Balance Policy is established to provide financial stability, cash flow for operations, and maintenance of an adequate fund balance to ensure that the FRVPLD will be able to respond to emergencies from a position of fiscal strength. The FRVPLD will comply with the Government Accounting Standards Board (GASB) Statement 54.

GASB 54 Fund Definitions

Nonspendable Fund Balance – assets that are not in a spendable form (pre-pays) or are required to be maintained intact (the principal of a permanent fund).

Restricted Fund Balance – the portion of a fund that is subject to externally enforceable legal restrictions or restricted through ordinances adopted by the Library Board.

Unrestricted Fund Balance – the total of the *Committed, Assigned and Unassigned Fund Balances*

- A) *Committed Fund Balance* – amounts that subject to a self-imposed limitation by formal action of the Board. Modification or removal of the limitation may only occur through formal action by the Board.
- B) *Assigned Fund Balance* – amounts that the Board intends to use for a specific purpose.
- C) *Unassigned Fund Balance* – amounts available for any purpose.

[Return to Table of Contents](#)

FRVPLD Funds & Targets (GASB54)

The order of spending fund balances is as follows: restricted, committed, assigned, unassigned.

General Fund – funds used for operating the Library. Total *unrestricted fund balances (committed, assigned and unassigned)* in the General Fund should represent no less than three (3) and no more than twelve (12) months of operating expenses. Balances over the maximum at the end of the fiscal year shall be transferred to the Capital Projects fund.

Special Revenue Funds – funds used to account for and report the proceeds of specific revenue sources that are legally restricted (tax levy) or committed (by the Library Board) for specific purposes other than debt service or capital projects. Increases and decreases in the fund balances are associated with specific purposes: therefore, no target range is established for these funds.

Capital Project Funds – funds used for capital maintenance and repair, construction and/or development. Increases and decreases in the fund balance are associated with the specific projects planned: therefore, no target range is established for this fund.

Debt Service Funds – funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The fund balance is fully restricted to debt service; however, any fund balance remaining once all financial obligations have been satisfied may be transferred to the Capital Projects Fund.

Permanent Funds – funds used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support FRVPLD programs. Increases and decreases in the fund balance are associated solely with transfers to other Library accounts: therefore, no target range is established for this fund.

02.37.02

Investment Policy

This policy applies to those funds that are under the authority of the Fox River Valley Public Library District.

General Objectives

With the exception of cash accounts, all investments will be selected on the basis of competitive quotations; at least two qualified institutions will be contacted each time an investment is placed.

A) Safety

Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in individual investments and the overall portfolio. The objective will be to mitigate credit risk, interest rate risk and custodial risk.

1. Credit Risk

FRVPLD will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- a. Limiting investments to the types of securities permitted under Illinois Public Funds Investment Act, 30 ILCS 235/1 *et seq.*
- b. The Board shall by resolution approve the public depositories that are deemed appropriate for use under Illinois and Federal law.

[Return to Table of Contents](#)

- c. Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.
 - 2. Interest Rate Risk

FRVPLD will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by structuring the investment portfolio so that the securities mature to meet case requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
 - 3. Custodial Risk

FRVPLD will minimize custodial risk, which is the risk that in the event of a financial institution failure, the District deposits may not be returned to it, by:

 - a. Maintaining a list of public depositories, financial institutions and broker/dealers authorized to provide deposit and investment services.
 - b. All public depositories, financial institutions and broker/dealers authorized to provide deposit and investment services must supply as appropriate audited financial statements demonstrating compliance with state and federal capital adequacy guidelines.
- B) Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Investment portfolios will be structured so that securities mature concurrent with cash needs to meet anticipated demands. Alternatively, a portion of any portfolio may be placed in money market mutual funds or local government investment pools authorized and permissible under Illinois statutes which offer same-day liquidity for short term funds.
- C) Yield

Investment portfolios shall be designed with the objective of attempting to attain a market rate of return throughout budgetary and economic cycles, taking into account investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. Securities shall generally be held until maturity with the following exceptions;

 - 1. A security with declining credit quality may be sold prior to maturity to minimize loss of principal.
 - 2. Liquidity needs of FRVPLD require a security or securities are sold prior to maturity.
 - 3. A security swap would improve the safety and yield of the overall portfolio.

[Return to Table of Contents](#)

Standards of Care

A) Prudence

The standard of prudence to be used by investment officials shall be the “prudent person” standard, which states “investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived” and shall be applied in the context of managing an overall portfolio.

Investment officers acting in accordance with written procedures and this Investment Policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely manner and the liquidity and the sale of securities are carried out in accordance with the terms of this policy. Notwithstanding any other provision of law, the Board Treasurer and Director, or other FRVPLD employee in the absence of the Director, who deposits public money in any authorized public depository, in compliance with Illinois statutes regarding public deposits, is relieved of any liability for any loss of public monies which results from the failure of any public depository to repay the public depositor the full amount of its deposits.

B) Ethics and Conflicts of Interest

FRVPLD officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Officers and employees shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of FRVPLD.

C) Delegation of Authority

Management responsibility for the investment program of FRVPLD is entrusted to the Treasurer under the direction of the Board. Individuals authorized to engage in investment transactions on behalf of FRVPLD are the Treasurer and those individuals designated by the Board, such as the Director and Assistant Director or Business Manager. Administrative responsibility for the investment program is hereby delegated to the Director.

Updated 8/3/2021

D) Authorized and Suitable Investments

Authorized investments include any investment stipulated in Illinois Public Funds Investment Act, 30 ILCS 235/1 *et seq.*

[Return to Table of Contents](#)

1. Unless matched to a specific cash flow requirement, FRVPLD will not directly invest in securities maturing more than five (5) years from the date of purchase.
2. Reserve funds may be invested in securities exceeding five (5) years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

Internal Controls

The Board Treasurer and Director shall establish a system of internal controls designed to prevent losses of FRVPLD funds arising from fraud, misrepresentation by third parties, unanticipated changes in financial markets, employee error or imprudent actions by employees.

Internal Controls shall address:

- A) Separation of transaction authority from accounting and record keeping.
- B) Clear delegation of authority to subordinate staff members.
- C) Written confirmation of transactions for investments and wire transfers.
- D) Dual authorizations of wire transfers.
- E) Development of a wire transfer agreement with the lead bank and third-party custodian.
- F) Investment and interest earnings will be recorded in FRVPLD accounting records based on generally accepted government accounting procedures.
- G) A monthly summary of all investment transactions will be prepared by the Director for review by the Board.

Investment Parameters

Investments shall be diversified by:

- A) Limiting investments to avoid over concentration in securities from a specific issuer, industry or business sector, excluding U.S. Treasury obligations.
- B) Investing in securities with varying maturities.
- C) Continuously investing a portion of the investment portfolio in readily available funds such as local government investment pools, money market accounts or money market mutual funds permissible under Illinois statutes.

Investment Reporting

The Director and Board Treasurer shall prepare a monthly investment report that provides the following information:

[Return to Table of Contents](#)

- A) Principal and type of investments
- B) Earnings for the Current Month and Year to Date
- C) Market value of the Portfolio

The investment report shall be used as a performance measure and as a means to demonstrate to the Board the degree of compliance with the Policy.

In addition to monthly reports, a comprehensive annual report shall be prepared. This review will focus on the overall performance of investments during the year as well as a projection of what may be anticipated in the future as compared to the results of the past year.

From time to time, the Treasurer and/or the Library Director may suggest policies and improvements that might be made in the Investment Policy.

Pooling of Cash

Except where otherwise provided by the Board, the Director is authorized to pool the cash of various funds to maximize the investment earnings where it is advantageous and prudent to do so. Investment income will be allocated to the various funds based on the pro rata portion of each fund.

Sustainability

Material, relevant, and decision-useful sustainability factors have been or are regularly considered by FRVPLD, within the bounds of financial and fiduciary prudence, in evaluating investment decisions. Such factors include, but are not limited to: (i) corporate governance and leadership factors; (ii) Environmental factors; (iii) social capital factors; (iv) human capital factors; and (v) business model and innovation factors, as provided under the Illinois Sustainable Investing Act.

Amended February 18, 2020

- 02.37.03 Special Reserves
In accordance with (75 ILCS 5/5-8; 75 ILCS 16/40-50), the Board shall establish a Special Reserve Fund for the FRVPLD buildings, maintenance, and emergencies. The fund shall receive monies annually from unexpected budgeted funds in order to build the fund toward future FRVPLD building, land and maintenance needs.
- 02.37.04 Capital Asset Policy
FRVPLD shall maintain a Capital Improvements Program (CIP) to identify capital projects and equipment purchases, provide a planning schedule and identify options for financing the plan. All capital improvements shall be in accordance with the CIP.

The Fox River Valley Public Library District will meet the reporting requirements set forth in the Governmental Accounting Standards Board Statement No. 34 (GASB 34) which states that governments should provide additional disclosures in their annual audit report including the procedure for capitalizing assets and for estimating the useful lives of those assets which is used to calculate the depreciation expense. The

[Return to Table of Contents](#)

GASB 34 also requires disclosure of major classes of assets, beginning and end-of-year balances, capital acquisition, sales/dispositions, and current-period depreciation expense.

The Director shall ensure that control of capital assets is maintained by establishing an inclusive capital asset inventory schedule. Asset purchases which fall below the capitalization threshold defined in the procedures will not be included in the capital asset inventory.

02.37.05

Planning and Budgeting

General Objectives:

- A) FRVPLD will abide by the zero based budgeting process, whereby every line item of the budget, rather than only the changes from the previous year, must be approved. This methodology reaffirms the relationship between revenues and services, taxes and spending, and involves departments in the process from the beginning.
- B) FRVPLD seeks and encourages resident input in budget planning issues and service level decisions.
- C) FRVPLD will maintain positive fund balances for all funds.
- D) FRVPLD will protect the Library's assets by maintaining adequate insurance coverage through either commercial insurance or risk pooling arrangements with other governmental agencies.
- E) FRVPLD will abide by the 1991 Property Tax Extension Limitation Act, which limits the annual increase in property tax extensions to the lesser of 5% or the increase in the CPI, plus allowances for new construction and voter approved increases (35 ILCS 200/18-185)
- F) FRVPLD will evaluate and adjust the salary schedule consistent with market rates for positions with comparable responsibilities at least every three years.
- G) FRVPLD will fully fund annual obligations for all employee pension plans pursuant to IMRF actuarial requirements.

Updated January 21, 2020

02.37.06

Debt

General Objectives:

- A) FRVPLD will confine long-term borrowing to capital improvements, projects, or equipment that cannot be financed from current financial resources.
- B) FRVPLD will analyze market conditions and long-term capital needs assessments prior to debt issuance to determine the most advantageous average life. The debt structure may be lengthened during low interest rates and shortened during high rates.
- C) FRVPLD will look for both current and advance refunding opportunities in order to save interest expense.
- D) FRVPLD's debt shall not exceed 2.875% of EAV (50 ILCS 405/1)

[Return to Table of Contents](#)

- 02.37.07 E) FRVPLD will maintain good communications about its financial condition with bond and credit rating institutions.
- Accounting, Auditing, and Financial Reporting
General Objectives:
- A) FRVPLD's financial accounting system will maintain records on a basis consistent with accepted standards for local government accounting according to the Governmental Accounting Standards Board (GASB)
- B) FRVPLD will engage an independent firm of certified public accountants to perform an annual financial audit in conformance with uniform financial reporting in Illinois, Generally Accepted Accounting Principles (GAAP) for governmental entities as promulgated by the (GASB).

- 02.37.09 Purchasing and Authority to Spend Policy
General Objectives:
- A) In general, all supplies, materials, equipment, and contractual or professional services will be included in the working budget. Purchases of same shall be made in accordance with this Policy.
- B) The Library Director, or the designee of the Library Director, is responsible for determining whether (a) an item is budgeted, (b) adequate funds are available, and (c) the proper purchasing procedures have been followed.
- C) All expenditures are reported to the Library Board in monthly Treasurer Reports, with emergency purchases being reported as soon as possible to the Board President and Treasurer.
- D) The Library makes purchases in accordance with all applicable laws.

Authority to Spend

- A) The Library Director is authorized to spend up to \$10,000 on individual purchases or contracts without prior Board approval and may delegate spending authority within this limit to staff.
- B) The Board must authorize all purchases and contracts of \$10,000 or more including all multi-year contracts whose cumulative value equals or exceeds \$10,000.

Purchases of \$10,000 or more

- A) In accordance with Chapter 75 ILCS 5/5-5 and except as otherwise provided, all purchase orders or contracts for products and services in excess of twenty-five thousand dollars (\$25,000) shall be awarded after an open, competitive bidding process.
- B) In certain circumstances, the practical interests of the Library may be served by a purchase from a certain vendor (e.g., limited or single vendor pool) even if the amount of the purchase exceeds \$25,000. In such cases, the Library Board may waive compliance with the competitive bid process, unless required by law.
- C) If doubt exists as to whether a competitive bid process is required, the Library's attorney shall be consulted.

Emergency Purchases

In case of emergency, the Library Director, or designee, may spend up to \$20,000 for any unbudgeted expenditures with the approval of any two officers of the Library Board.

Local Vendors

When securing price quotations, the Library shall solicit quotations from qualified local vendors. If the price and terms between two or more qualified vendors are equal, vendors located in FRVPLD shall receive preference.

Authority to Sign Checks

All checks require one authorized signature. Authorized signatures include those of the President, Treasurer, and Library Director. Checks are reviewed by the Treasurer or President prior to payment and are subject to ratification by the Library Board at the Library Board's next regular meeting.

02.39.00 Rights and Freedoms

The Library has adopted the Library Bill of Rights, the Freedom to Read statement and the Freedom to View statement drafted by the American Library Association. The American Library Association affirms that all libraries are forums for information and ideas, and that the following basic policies should guide their services.

02.39.01 Library Bill of Rights

<http://www.ala.org/advocacy/intfreedom/librarybill>

- A) Books and other library resources should be provided for the interest, information and enlightenment of all people of the community the library serves. Materials should not be excluded because of the origin, background, or views of those contributing to their creation.
- B) Libraries should provide materials and information presenting all points of view on current and historical issues. Materials should not be proscribed or removed because of partisan or doctrinal disapproval.
- C) Libraries should challenge censorship in the fulfillment of their responsibility to provide information and enlightenment.
- D) Libraries should cooperate with all persons and groups concerned with resisting abridgement of free expression and free access to ideas.
- E) A person's right to use a library should not be denied or abridged because of origin, age, background or views.
- F) Libraries which make exhibit spaces and meeting rooms available to the public they serve should make such facilities available on an equitable basis, regardless of the beliefs or affiliations of individuals or groups requesting their use.

[Return to Table of Contents](#)