

September 12, 2023

Board Packet



ILLINOIS PRAIRIE
DISTRICT PUBLIC LIBRARY
Where Knowledge Grows



ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY
BOARD OF TRUSTEES REGULAR BOARD MEETING
Tuesday, September 12, 2023, at
4:00 pm

**Illinois Prairie District Public Library
Spring Bay Branch Library
411 Illinois Street
Spring Bay, IL 61611**

1. Call to order and roll call.
2. Minutes of the last regular meeting and
3. Public comments
4. Treasurer's Report – approval of bills and requisitions
5. Discussion and Approval of Fiscal year 2022-2023 Audit
6. Metamora Branch Project
7. Discussion and Approval of Secretary's Audit
8. Discussion and Approval of Levy Ordinance 23-3
9. Director's Remarks
10. Comments to guide future agendas.
11. Adjournment

The next regular meeting will be Tuesday, October 10, at 4pm at
the Benson Branch Library 420 E Front Street,
Benson, IL 61516

REGULAR BOARD MEETING
Tuesday, August 8, 2023, at
4:00 pm
Illinois Prairie District Public Library
Roanoke Branch Library
123 E. Broad Street
Roanoke, IL 61561

1. Call to order and roll call. Meeting called to order at 4pm, M. Coker & C. Kaufman arrived at 4:05 pm
2. Minutes of the last regular meeting, motion to approve by J. Weddle and second by E. Rainville. All in favor, motion passed.
3. Public comments –none
4. Treasurer’s Report – approval of bills and requisitions, Motion to approve E. Rainville and second by H. Booker. All in favor, motion passed.
5. Metamora Branch Project, discussed purchase of Touch Table, researching options.
6. Discussion and Approval of Budget Ordinance 23-2, Motion to approve by C. Kaufman and second by E. Rainville. All in favor, motion passed.
7. Discussion and Approval of Meeting day change in By Laws, Motion to approve meeting day change in by-laws and second by C. Kaufman. All in favor, motion passed.
8. Discussion/Review/Approval of Closed Minutes, J. Weddle to keep closed meeting minutes closed and second by C. Kaufman. All in favor, motion passed.
9. Discussion and Approval of 2023/2024 Strategic Marketing Plan, Motion to approve Strategic Marketing Plan, by M. Coker and second by C. Kaufman. All in favor, motion passed.
10. Director’s Remarks, Metamora library is selling tickets for Kiwanis circus, discussed a mural on the side of the library, attending back to school nights, audit is complete report in September.
11. Comments to guide future agendas.
12. Adjournment, Motion to adjourn at 4:43 by M. Coker and second by E. Rainville. All in favor, motion passed.

Illinois Prairie District Public Library

09/11/23

Check Register

Accrual Basis

September 2023

	<u>Sep 23</u>
AmazonBusiness	1,397.83
Ameren Illinois	2,293.87
America Baer	7.13
Amy Mientus	59.61
Baker & Taylor	1,514.63
Bestsellers Audio, LLC	446.40
Blue Cross Blue Shield of Illinois	5,243.71
Caterpillar Trail Public Water District	35.60
Cengage Learning, Inc.	450.58
Chronicle Media, LLC	268.50
CLA Services Inc	525.00
ComEd	34.59
Commerce Bank - Commercial Cards	950.77
Daniel E O'Brien MD LLC	4,000.00
Dawn Smith	356.65
DEM Services Inc	93,000.00
Dewberry Architects, Inc.	6,442.00
Diamond Design & Construction Inc	182,035.69
Doug Cupples	1,157.00
Fritch Heating & Cooling, Inc.	905.60
GFL Environmental	85.37
Heartland Internet, Inc.	49.95
Heyl Royster	1,060.00
Hoopla	2,224.37
Ideal Environmental Engineering, Inc.	32,000.00
Interactive Sciences, Inc.	499.63
Jacobs Brothers Commercial Cleaning LLC	1,245.00
K-Com Technologies Inc	500.00
Kanopy Inc	41.00
Kirby Foods Metamora	22.37
Library Ideas	6,585.00
Mediacom	506.70
Midwest Tape	548.71
MTCO	294.24
Nicor Gas	49.91
Orkin	374.98
Pam Kingham	598.02
Purity Plus Water Systems	50.95
Rebecca Deitrick	96.94
RK Dixon - IA	6,977.44
Roanoke Water-Sewer Department	44.71
Samantha Huber	245.95
Terry's Window Cleaning, Inc.	133.00
The Library Store, Inc.	508.96
The Penworthy Company LLC	3,820.46
Village of Germantown Hills	44.84
Village of Metamora	154.48
Village of Washburn	191.45
VoiceSpring	492.58
Xerox Financial Services	1,816.62
Zobrist Scheirer Insurance Agency, Inc.	5,372.00
TOTAL	<u>367,760.79</u>

Illinois Prairie District Public Library
Income & Expense Budget vs. Actual
August 2023

	Aug 23	Budget	\$ Over Budget	% of Budget
Income				
31000 · Property Tax - General	0.00	75,966.67	-75,966.67	0.0%
31100 · Property Tax - Audit	0.00	2,083.33	-2,083.33	0.0%
31200 · Property Tax - IMRF	0.00	5,179.17	-5,179.17	0.0%
31300 · Property Tax - Social Security	0.00	5,208.33	-5,208.33	0.0%
31400 · Property Tax - Tort/Liability	0.00	8,750.00	-8,750.00	0.0%
31500 · Property Tax - Bldg/Maintenance	0.00	10,125.00	-10,125.00	0.0%
31600 · Property Tax - Working Cash	0.00	25,320.83	-25,320.83	0.0%
32000 · State Corporate Replacement Tax	7,080.36	1,250.00	5,830.36	566.4%
33000 · Per Capita Grant	0.00	1,500.00	-1,500.00	0.0%
34000 · Fines and Fees	273.80	1,200.00	-926.20	22.8%
38000 · Donations	0.00	1,250.00	-1,250.00	0.0%
38400 · Interest Income - Per Capita	147.13	8.34	138.79	1,764.1%
38500 · Interest Income - General	3,640.52	250.00	3,390.52	1,456.2%
38900 · Interest Income - Tort/Liab	4,392.36	250.00	4,142.36	1,756.9%
39000 · Interest Income - Spec Reserve	6,732.70	50.00	6,682.70	13,465.4%
39191 · Interest Income - Bldg/Maint	600.22	50.00	550.22	1,200.4%
39200 · Interest Income - Working Cash	3,169.86	333.00	2,836.86	951.9%
39300 · Interest Income - Gift	1,590.59	83.00	1,507.59	1,916.4%
39400 · Interest Income - Certificates	0.00	250.00	-250.00	0.0%
39500 · Miscellaneous Income	141.67	0.00	141.67	100.0%
39700 · Rent Income	1,200.00	0.00	1,200.00	100.0%
Total Income	28,969.21	139,107.67	-110,138.46	20.8%
Expense				
40100 · Salaries	36,602.35	39,870.00	-3,267.65	91.8%
40500 · Hospital Insurance	4,855.71	9,500.00	-4,644.29	51.1%
40600 · Staff Education	2,221.33	1,250.00	971.33	177.7%
41000 · Books - Adult	1,800.97	2,292.00	-491.03	78.6%
41100 · Books - Children	2,488.35	2,292.00	196.35	108.6%
41300 · Periodicals	0.00	834.00	-834.00	0.0%
41500 · Audio - Visual	486.81	1,000.00	-513.19	48.7%
41600 · Video / DVD Tapes	349.31	666.66	-317.35	52.4%
41700 · Electronic Materials	3,759.02	4,166.66	-407.64	90.2%
41800 · RSA Online	0.00	2,416.66	-2,416.66	0.0%
42000 · Online Computer Library Center	8,438.62	916.66	7,521.96	920.6%
42100 · Office Supplies	805.47	1,250.00	-444.53	64.4%
42400 · Mileage and Expenses	738.87	1,250.00	-511.13	59.1%
44200 · Computer Repair	0.00	666.66	-666.66	0.0%
44360 · Building - Metamora	22,084.30	114,583.34	-92,499.04	19.3%
44380 · Building - Spring Bay	0.00	0.00	0.00	0.0%
44800 · Programming / PR	1,486.42	2,500.00	-1,013.58	59.5%
45000 · Rent	4,191.45	166.67	4,024.78	2,514.8%
45100 · Gas and Electric	2,862.09	4,000.00	-1,137.91	71.6%
45200 · Water and Sewer	330.36	250.00	80.36	132.1%
45300 · Telephone	492.17	750.00	-257.83	65.6%
45600 · Internet	795.58	1,000.00	-204.42	79.6%
47000 · Building Equipment/Furniture	0.00	2,000.00	-2,000.00	0.0%
47100 · Contingencies	0.00	1,250.00	-1,250.00	0.0%
47200 · Computer Equipment	0.00	833.33	-833.33	0.0%
48900 · Miscellaneous Expenses	0.00	1,250.00	-1,250.00	0.0%
49000 · Per Capita	0.00	0.00	0.00	0.0%
52200 · Audit	12,690.00	2,083.34	10,606.66	609.1%
60400 · IMRF Employer	1,631.51	5,179.16	-3,547.65	31.5%
70300 · Social Security Employer	2,256.90	4,221.14	-1,964.24	53.5%
70400 · Medicare Employer	527.86	987.20	-459.34	53.5%
72300 · Insurance	0.00	8,750.00	-8,750.00	0.0%
72400 · Legal	1,756.00	583.34	1,172.66	301.0%
72500 · Maintenance	9,208.75	10,125.00	-916.25	91.0%

4:23 PM

09/11/23

Accrual Basis

Illinois Prairie District Public Library
Income & Expense Budget vs. Actual
August 2023

	<u>Aug 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
72600 · Professional Fees	709.00	833.34	-124.34	85.1%
99999 · Transfers	0.00	0.00	0.00	0.0%
Total Expense	<u>123,569.20</u>	<u>229,717.16</u>	<u>-106,147.96</u>	<u>53.8%</u>
Net Income	<u>-94,599.99</u>	<u>-90,609.49</u>	<u>-3,990.50</u>	<u>104.4%</u>

Illinois Prairie District Public Library
Income & Expense Budget vs. Actual
 July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Income				
31000 · Property Tax - General	452,770.71	911,600.00	-458,829.29	49.7%
31100 · Property Tax - Audit	13,882.61	25,000.00	-11,117.39	55.5%
31200 · Property Tax - IMRF	32,814.21	62,150.00	-29,335.79	52.8%
31300 · Property Tax - Social Security	32,814.21	62,500.00	-29,685.79	52.5%
31400 · Property Tax - Tort/Liability	82,981.68	105,000.00	-22,018.32	79.0%
31500 · Property Tax - Bldg/Maintenance	60,579.44	121,500.00	-60,920.56	49.9%
31600 · Property Tax - Working Cash	150,503.24	303,850.00	-153,346.76	49.5%
32000 · State Corporate Replacement Tax	40,220.96	15,000.00	25,220.96	268.1%
33000 · Per Capita Grant	31,684.48	18,000.00	13,684.48	176.0%
34000 · Fines and Fees	1,257.06	14,400.00	-13,142.94	8.7%
38000 · Donations	0.00	15,000.00	-15,000.00	0.0%
38400 · Interest Income - Per Capita	152.19	100.00	52.19	152.2%
38500 · Interest Income - General	6,016.94	3,000.00	3,016.94	200.6%
38900 · Interest Income - Tort/Liab	8,381.76	3,000.00	5,381.76	279.4%
39000 · Interest Income - Spec Reserve	13,371.04	600.00	12,771.04	2,228.5%
39191 · Interest Income - Bldg/Maint	1,023.13	600.00	423.13	170.5%
39200 · Interest Income - Working Cash	5,739.45	4,000.00	1,739.45	143.5%
39300 · Interest Income - Gift	3,137.07	1,000.00	2,137.07	313.7%
39400 · Interest Income - Certificates	0.00	3,000.00	-3,000.00	0.0%
39500 · Miscellaneous Income	141.67	0.00	141.67	100.0%
39700 · Rent Income	1,800.00	0.00	1,800.00	100.0%
Total Income	939,271.85	1,669,300.00	-730,028.15	56.3%
Expense				
40100 · Salaries	90,987.94	478,450.00	-387,462.06	19.0%
40500 · Hospital Insurance	14,725.61	114,000.00	-99,274.39	12.9%
40600 · Staff Education	2,739.89	15,000.00	-12,260.11	18.3%
41000 · Books - Adult	5,706.04	27,504.00	-21,797.96	20.7%
41100 · Books - Children	4,601.81	27,496.00	-22,894.19	16.7%
41300 · Periodicals	134.99	10,000.00	-9,865.01	1.3%
41500 · Audio - Visual	1,155.06	12,000.00	-10,844.94	9.6%
41600 · Video / DVD Tapes	1,416.74	8,000.00	-6,583.26	17.7%
41700 · Electronic Materials	17,744.98	50,000.00	-32,255.02	35.5%
41800 · RSA Online	28,389.00	29,000.00	-611.00	97.9%
42000 · Online Computer Library Center	8,438.62	11,000.00	-2,561.38	76.7%
42100 · Office Supplies	2,836.07	15,000.00	-12,163.93	18.9%
42400 · Mileage and Expenses	3,492.31	15,000.00	-11,507.69	23.3%
44200 · Computer Repair	0.00	8,000.00	-8,000.00	0.0%
44360 · Building - Metamora	38,754.65	1,375,000.00	-1,336,245.35	2.8%
44380 · Building - Spring Bay	0.00	0.00	0.00	0.0%
44800 · Programming / PR	4,001.16	30,000.00	-25,998.84	13.3%
44999 · Capital Outlay	317,977.69			
45000 · Rent	8,574.35	2,000.00	6,574.35	428.7%
45100 · Gas and Electric	7,960.02	48,000.00	-40,039.98	16.6%
45200 · Water and Sewer	736.59	3,000.00	-2,263.41	24.6%
45300 · Telephone	1,476.47	9,000.00	-7,523.53	16.4%
45600 · Internet	2,560.86	12,000.00	-9,439.14	21.3%
47000 · Building Equipment/Furniture	0.00	24,000.00	-24,000.00	0.0%
47100 · Contingencies	0.00	15,000.00	-15,000.00	0.0%
47200 · Computer Equipment	1,221.22	10,000.00	-8,778.78	12.2%
48900 · Miscellaneous Expenses	0.00	15,000.00	-15,000.00	0.0%
49000 · Per Capita	10,405.46	0.00	10,405.46	100.0%
52200 · Audit	12,690.00	25,000.00	-12,310.00	50.8%
60400 · IMRF Employer	3,241.07	62,150.00	-58,908.93	5.2%
70300 · Social Security Employer	5,610.15	50,653.60	-45,043.45	11.1%
70400 · Medicare Employer	1,312.08	11,846.40	-10,534.32	11.1%
72300 · Insurance	5,372.00	105,000.00	-99,628.00	5.1%
72400 · Legal	3,498.76	7,000.00	-3,501.24	50.0%
72500 · Maintenance	27,844.27	121,500.00	-93,655.73	22.9%

4:24 PM

09/11/23

Accrual Basis

Illinois Prairie District Public Library
Income & Expense Budget vs. Actual
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
72600 · Professional Fees	2,046.50	10,000.00	-7,953.50	20.5%
99999 · Transfers	0.00	0.00	0.00	0.0%
Total Expense	<u>637,652.36</u>	<u>2,756,600.00</u>	<u>-2,118,947.64</u>	<u>23.1%</u>
Net Income	<u>301,619.49</u>	<u>-1,087,300.00</u>	<u>1,388,919.49</u>	<u>-27.7%</u>

Illinois Prairie District Public Library
Profit & Loss
August 2023

	<u>Aug 23</u>
Income	
32000 · State Corporate Replacement Tax	7,080.36
34000 · Fines and Fees	273.80
38400 · Interest Income - Per Capita	147.13
38500 · Interest Income - General	3,640.52
38900 · Interest Income - Tort/Liab	4,392.36
39000 · Interest Income - Spec Reserve	6,732.70
39191 · Interest Income - Bldg/Maint	600.22
39200 · Interest Income - Working Cash	3,169.86
39300 · Interest Income - Gift	1,590.59
39500 · Miscellaneous Income	141.67
39700 · Rent Income	1,200.00
	<hr/>
Total Income	28,969.21
Expense	
40100 · Salaries	36,602.35
40500 · Hospital Insurance	4,855.71
40600 · Staff Education	2,221.33
41000 · Books - Adult	1,800.97
41100 · Books - Children	2,488.35
41500 · Audio - Visual	486.81
41600 · Video / DVD Tapes	349.31
41700 · Electronic Materials	3,759.02
42000 · Online Computer Library Center	8,438.62
42100 · Office Supplies	805.47
42400 · Mileage and Expenses	738.87
44360 · Building - Metamora	22,084.30
44800 · Programming / PR	1,486.42
45000 · Rent	4,191.45
45100 · Gas and Electric	2,862.09
45200 · Water and Sewer	330.36
45300 · Telephone	492.17
45600 · Internet	795.58
52200 · Audit	12,690.00
60400 · IMRF Employer	1,631.51
70300 · Social Security Employer	2,256.90
70400 · Medicare Employer	527.86
72400 · Legal	1,756.00
72500 · Maintenance	9,208.75
72600 · Professional Fees	709.00
	<hr/>
Total Expense	123,569.20
Net Income	<hr/> -94,599.99 <hr/>

Illinois Prairie District Public Library

Profit & Loss

09/11/23

July 2023 through June 2024

Cash Basis

	<u>Jul '23 - Jun 24</u>
Income	
31000 · Property Tax - General	452,770.71
31100 · Property Tax - Audit	13,882.61
31200 · Property Tax - IMRF	32,814.21
31300 · Property Tax - Social Security	32,814.21
31400 · Property Tax - Tort/Liability	82,981.68
31500 · Property Tax - Bldg/Maintenance	60,579.44
31600 · Property Tax - Working Cash	150,503.24
32000 · State Corporate Replacement Tax	40,220.96
33000 · Per Capita Grant	31,684.48
34000 · Fines and Fees	1,257.06
38400 · Interest Income - Per Capita	152.19
38500 · Interest Income - General	6,016.94
38900 · Interest Income - Tort/Liab	8,381.76
39000 · Interest Income - Spec Reserve	13,371.04
39191 · Interest Income - Bldg/Maint	1,023.13
39200 · Interest Income - Working Cash	5,739.45
39300 · Interest Income - Gift	3,137.07
39500 · Miscellaneous Income	141.67
39700 · Rent Income	1,800.00
Total Income	939,271.85
Expense	
40100 · Salaries	90,987.94
40500 · Hospital Insurance	14,725.61
40600 · Staff Education	2,739.89
41000 · Books - Adult	5,706.04
41100 · Books - Children	4,601.81
41300 · Periodicals	134.99
41500 · Audio - Visual	1,155.06
41600 · Video / DVD Tapes	1,416.74
41700 · Electronic Materials	17,744.98
41800 · RSA Online	28,389.00
42000 · Online Computer Library Center	8,438.62
42100 · Office Supplies	2,836.07
42400 · Mileage and Expenses	3,492.31
44360 · Building - Metamora	38,754.65
44800 · Programming / PR	4,001.16
44999 · Capital Outlay	317,977.69
45000 · Rent	8,574.35
45100 · Gas and Electric	7,960.02
45200 · Water and Sewer	736.59
45300 · Telephone	1,476.47
45600 · Internet	2,560.86
47200 · Computer Equipment	1,221.22
49000 · Per Capita	10,405.46
52200 · Audit	12,690.00
60400 · IMRF Employer	3,241.07
70300 · Social Security Employer	5,610.15
70400 · Medicare Employer	1,312.08
72300 · Insurance	5,372.00
72400 · Legal	3,498.76
72500 · Maintenance	27,844.27
72600 · Professional Fees	2,046.50
Total Expense	637,652.36
Net Income	301,619.49

Illinois Prairie District Public Library
Balance Sheet
 As of August 31, 2023

	Aug 31, 23
ASSETS	
Current Assets	
Checking/Savings	
10200 · Checking Account	98,519.93
10800 · Petty Cash Checking Account	1,154.50
11400 · Savings Account	9,689.06
	109,363.49
Other Current Assets	
10100 · Cash on Hand	167.79
10300 · US Treasury Bond 207050143	159,061.89
10400 · Per Capita Fund	31,906.20
10500 · Certificates	1,197,242.50
10600 · General Operating Fund	850,095.20
10700 · Special Reserve Fund	1,453,285.26
10900 · US Treasury Bond 207050144	249,164.13
11000 · Working Cash Fund	725,989.03
11100 · Gift Fund	345,013.27
11200 · Building Maintenance Fund	144,006.86
11300 · Tort Liability Fund	973,669.22
11500 · Dedicated Gift Fund	6.96
	6,129,608.31
Total Current Assets	6,238,971.80
Fixed Assets	
12000 · Benson Furniture and Fixtures	46,630.36
12100 · GT Hills Furniture and Fixtures	348,987.61
12200 · Metamora Furniture and Fixtures	183,058.32
12300 · Roanoke Furniture and Fixtures	28,811.34
12400 · SB Furniture and Fixtures	29,667.12
12500 · Washburn Furniture and Fixtures	22,643.30
12900 · Accumulated Depreciation F&F	-516,566.11
13000 · Benson Building	58,059.94
13100 · GT Hills Building	1,943,395.89
13110 · GT Hills Land	385,023.00
13200 · Metamora Building	161,831.10
13300 · Roanoke Building	1,176,952.58
13400 · SB Building	187,234.80
13900 · Accumulated Depreciation Bldgs	-585,003.72
14000 · Library Materials	494,804.93
14900 · Acc Depreciation Lib Materials	-308,135.08
	3,657,395.38
TOTAL ASSETS	9,896,367.18
LIABILITIES & EQUITY	
Equity	
28000 · Investment in Fixed Assets	3,153,263.83
29000 · Bldg/Maint Fund	270,310.57
29100 · Audit Fund	40,928.13
29300 · Social Security Fund	249,001.80
29400 · Tort/Liability Fund	658,133.65
29500 · Special Reserves Fund	127,865.49
29600 · Fund Balance	2,090,484.44
30000 · Opening Balance Equity	-425,484.71
40000 · Net Assets	425,484.71
50000 · Unrestricted Net Assets	2,617,454.53
Net Income	688,924.74
	9,896,367.18
TOTAL LIABILITIES & EQUITY	9,896,367.18

Bank Accounts

	Commerce Checking	The Illinois Funds Bldg/Maint	The Illinois Funds Dedicated Gift	The Illinois Funds Gen Operating	The Illinois Funds Gift	The Illinois Funds Per Capita	The Illinois Funds Spec Reserve	The Illinois Funds Tort/Liab	The Illinois Funds Working Cash	CEFCU Savings	CD's
Balance 08-01-2023	\$ 837,544.11	\$ 90,390.88	\$ 6.96	\$ 485,851.88	\$ 342,454.88	\$ 31,759.07	\$ 1,472,636.86	\$ 886,709.44	\$ 572,315.93	\$ 9,689.06	\$ 1,197,242.50
Transfer Online											
Accounts Payable	\$ (87,431.36)										
First Payroll	\$ (15,022.27)										
Payroll Taxes	\$ (4,850.48)										
Fines & Fees (Met)	\$ 26.44										
Fines & Fees	\$ 247.36										
Miscellaneous Income	\$ 141.67										
Obits											
Donations											
Rent	\$ 1,200.00										
July - December eCommerce											
Second Payroll	\$ (13,539.37)										
Payroll Taxes	\$ (4,456.56)										
IMRF	\$ (2,618.32)										
Interest - CEFCU (200)											
Interest - CEFCU (201)											
Prop Tax Interest											
Interest - Commerce Bank											
Interest - Busey Bank											
Certificate Interest											
Transfer from Bldg/Maint											
Transfer to/from Tort/Liab				\$ 414.26				\$ (414.26)			
Property Taxes	\$ (746,835.07)	\$ 60,579.44		\$ 452,770.71				\$ 82,981.68	\$ 150,503.24		
Transfer to Bldg/Maint		\$ (7,563.68)		\$ 7,563.68							
Transfer to Gen Operating	\$ 100,000.00			\$ (100,000.00)							
Transfer Special Reserve	\$ 26,084.30						\$ (26,084.30)				
Transfer to W/C											
Transfer to Petty Cash											
State Corp Replacement Tax	\$ 6,112.56				\$ 967.80						
Rebates/Refunds	\$ 1,771.07										
Interest	\$ 145.85	\$ 600.22		\$ 3,494.67	\$ 1,590.59	\$ 147.13	\$ 6,732.70	\$ 4,392.36	\$ 3,169.86		
Balance 8-30-2023	\$ 98,519.93	\$ 144,006.86	\$ 6.96	\$ 850,095.20	\$ 345,013.27	\$ 31,906.20	\$ 1,453,285.26	\$ 973,669.22	\$ 725,989.03	\$ 9,689.06	\$ 1,197,242.50

ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY

Annual Report

June 30, 2023

CONTENTS

INDEPENDENT AUDITORS' REPORT	1 - 2
------------------------------	-------

FINANCIAL STATEMENTS

Basic Financial Statements:

 Government-Wide Financial Statements

 Statement of Net Position - Modified Cash Basis 3

 Statement of Activities - Modified Cash Basis 4

 Fund Financial Statements:

 Statement of Assets, Liabilities, and Fund Balances –
 Modified Cash Basis - Governmental Funds 5

 Statement of Revenues Received, Expenditures Disbursed, and Changes
 In Fund Balances - Modified Cash Basis - Governmental Funds 6

 Reconciliation of the Governmental Funds Statement of Revenues Received,
 Expenditures Disbursed, and Changes in Fund Balances - Modified
 Cash Basis to the Statement of Activities - Modified
 Cash Basis 7

 Notes to Financial Statements 8 - 16



CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Illinois Prairie District Public Library
Metamora, Illinois

Opinions

We have audited the modified cash-basis financial statements of the governmental activities and each major fund of the Illinois Prairie District Public Library (District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities and each major fund of the Illinois Prairie District Public Library, as of June 30, 2023, and the respective changes in modified cash-basis financial position therefor for the year then ended in accordance with modified cash basis of accounting described in Note 1.

Basis for Opinions

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

Emphasis of Matter — Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Gordon, Stockman & Waugh, P.C.

Peoria, IL
August 3, 2023

ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY
GOVERNMENT-WIDE - STATEMENT OF NET POSITION - MODIFIED CASH BASIS
JUNE 30, 2023

ASSETS

Cash	\$ 3,944,719
Investments	1,616,154
Capital assets, net of accumulated depreciation	<u>3,506,880</u>
Total assets	<u><u>\$ 9,067,753</u></u>

NET POSITION

Net investment in capital assets	\$ 3,506,880
Restricted	4,253,422
Unrestricted	<u>1,307,451</u>
Total net position	<u><u>\$ 9,067,753</u></u>

The accompanying notes to the financial statements are an integral part of these financial statements.

ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY
GOVERNMENT-WIDE - STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEAR ENDED JUNE 30, 2023

FUNCTIONS/PROGRAMS	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities - Culture and recreation	\$ 1,121,213	\$ (4,793)	\$ (11,565)	\$ (31,684)	\$ (1,073,171)

General revenues:	
Property taxes	1,439,207
Replacement taxes	38,040
Interest income	169,004
Rental income	7,200
	<u>1,653,451</u>
Total general revenues	1,653,451
Change in net position	580,280
NET POSITION, beginning	<u>8,487,473</u>
NET POSITION, ending	<u>\$ 9,067,753</u>

The accompanying notes to the financial statements are an integral part of these financial statements.

ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
JUNE 30, 2023

ASSETS	General	Working Cash	Audit	Employee Retirement	Liability Insurance	Operation, Building and Maintenance	Special Reserve	Total Governmental Funds
Cash	\$ 213,348	\$ 569,746	\$ 110,604	\$ 544,113	\$ 950,518	\$ -	\$ 1,556,390	\$ 3,944,719
Investments	1,094,103	-	-	-	251,036	146,104	124,911	1,616,154
Total assets	\$ 1,307,451	\$ 569,746	\$ 110,604	\$ 544,113	\$ 1,201,554	\$ 146,104	\$ 1,681,301	\$ 5,560,873
FUND BALANCES								
Restricted	\$ -	\$ 569,746	\$ 110,604	\$ 544,113	\$ 1,201,554	\$ 146,104	\$ -	\$ 2,572,121
Committed	-	-	-	-	-	-	1,681,301	1,681,301
Unassigned	1,307,451	-	-	-	-	-	-	1,307,451
Total fund balances	1,307,451	569,746	110,604	544,113	1,201,554	146,104	1,681,301	5,560,873
Total liabilities and fund balances	\$ 1,307,451	\$ 569,746	\$ 110,604	\$ 544,113	\$ 1,201,554	\$ 146,104	\$ 1,681,301	

RECONCILIATION TO STATEMENT OF NET POSITION:

Amounts reported for governmental activities in the statements of net position are different because:

Capital assets used in governmental activities of \$5,188,173, net of accumulated depreciation of \$1,681,293, are not financial resources and, therefore, are not reported in the funds.

Net position of governmental activities

3,506,880

\$ 9,067,753

The accompanying notes to the financial statements are an integral part of these financial statements.

ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023

	General	Working Cash	Audit	Employee Retirement	Liability Insurance	Operation, Building and Maintenance	Special Reserve	Total Governmental Funds
REVENUES RECEIVED								
Property taxes	\$ 789,329	\$ 263,109	\$ 25,258	\$ 119,978	\$ 136,290	\$ 105,243	\$ -	\$ 1,439,207
Replacement taxes	38,040	-	-	-	-	-	-	38,040
Grants	31,684	-	-	-	-	-	-	31,684
Contributions	11,565	-	-	-	-	-	-	11,565
Fines and fees	4,459	-	-	-	-	-	-	4,459
Rental income	7,200	-	-	-	-	-	-	7,200
Interest income	54,887	42,801	-	-	32,808	5,081	33,427	169,004
Miscellaneous	334	-	-	-	-	-	-	334
	<u>937,498</u>	<u>305,910</u>	<u>25,258</u>	<u>119,978</u>	<u>169,098</u>	<u>110,324</u>	<u>33,427</u>	<u>1,701,493</u>
EXPENDITURES DISBURSED								
Culture and recreation								
Salaries	407,708	-	-	-	-	-	-	407,708
Employee benefits	60,933	-	-	-	-	-	-	60,933
Building maintenance costs	-	-	-	-	-	120,447	-	120,447
Library materials	63,211	-	-	-	-	-	-	63,211
Utilities	55,643	-	-	-	-	-	-	55,643
Mileage and expenditures	23,018	-	-	-	-	-	-	23,018
Supplies	35,026	-	-	-	-	-	-	35,026
Building rentals	2,188	-	-	-	-	-	-	2,188
OCLC catalog costs	8,193	-	-	-	-	-	-	8,193
RSA	27,037	-	-	-	-	-	-	27,037
Retirement	-	-	-	52,384	-	-	-	52,384
Insurance	-	-	-	-	23,187	-	-	23,187
Professional fees	8,936	-	11,750	-	11,281	-	-	31,967
Miscellaneous	23	-	-	-	-	-	-	23
Capital outlay								
Library materials	58,087	-	-	-	-	-	-	58,087
Land, buildings, furniture and equipment	-	-	-	-	-	180,230	-	180,230
	<u>750,003</u>	<u>-</u>	<u>11,750</u>	<u>52,384</u>	<u>34,468</u>	<u>300,677</u>	<u>-</u>	<u>1,149,282</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES DISBURSED	<u>187,495</u>	<u>305,910</u>	<u>13,508</u>	<u>67,594</u>	<u>134,630</u>	<u>(190,353)</u>	<u>33,427</u>	<u>552,211</u>
OTHER FINANCING SOURCES (USES)								
Operating transfers in	-	-	-	-	-	190,353	1,300,000	1,490,353
Operating transfers out	(190,353)	(1,300,000)	-	-	-	-	-	(1,490,353)
Total other financing sources (uses)	<u>(190,353)</u>	<u>(1,300,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>190,353</u>	<u>1,300,000</u>	<u>-</u>
Excess (deficiency) of revenues received and other financing sources over expenditures disbursed and other financing uses	(2,858)	(994,090)	13,508	67,594	134,630	-	1,333,427	552,211
FUND BALANCE								
Beginning of year	1,310,309	1,563,836	97,096	476,519	1,066,924	146,104	347,874	5,008,662
End of year	<u>\$ 1,307,451</u>	<u>\$ 569,746</u>	<u>\$ 110,604</u>	<u>\$ 544,113</u>	<u>\$ 1,201,554</u>	<u>\$ 146,104</u>	<u>\$ 1,681,301</u>	<u>\$ 5,560,873</u>

The accompanying notes to the financial statements are an integral part of these financial statements.

ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS TO THE
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
YEAR ENDED JUNE 30, 2023

Net change in fund balances of Governmental Activities	\$	552,211
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p> <p>Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate these expenditures over the life of the assets:</p>		
Capital asset purchases capitalized		238,317
Depreciation expense		(210,248)
		580,280
Change in net position of governmental activities	\$	580,280

The accompanying notes to the financial statements are an integral part of these financial statements.

**ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Illinois Prairie District Public Library (District), Woodford County, Illinois, is duly organized under the provisions of the laws of the State of Illinois, and operating under the provisions of State Statute, and all laws amendatory thereto. The District follows the modified cash basis of accounting for all funds. The following is a summary of the significant policies.

Government-wide financial statements report information on all of the nonfiduciary activities of the District. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business type activities. Business type activities, which rely to a significant extent on fees and charges for support, would be reported separately from the government activities. The District does not have any business type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) fees, fines and charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items are properly not included among program revenues but are reported as general revenues.

Governmental fund financial statements are accounted for on a spending or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on their statement of assets, liabilities and fund balances – modified cash basis. Their reported fund balances (net current assets) are considered a measure of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they present a summary of sources and uses of “available spendable resources” during a period. A fund is considered major if it is the primary operating fund of the District or if total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least 5 percent of the corresponding total for all governmental funds combined. For financial reporting purposes, the District reports all funds as major funds.

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources and expenditures not required by law or contractual agreement to be accounted for in another fund.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains the following special revenue funds:

Working Cash Fund – For the sole purpose of enabling the District to have in its funds, at all times, sufficient money to meet demands for ordinary and necessary and committed expenditures for library purposes.

Audit Fund – To account for the revenue and expenditures resulting from the District’s compliance with the annual audit requirement of Chapter 50, paragraph 310/1 of the Illinois Compiled Statutes. Financing is provided by a specific annual real estate tax levy and payments are made only for the costs of the annual audit of all District funds.

Employee Retirement Fund – To account for the activities resulting from the District’s participation in the Illinois Municipal Retirement Fund and the Social Security Trust Fund. Financing is provided by specific annual real estate tax levies, which produce a sufficient amount to pay the District’s contributions to the funds on behalf of the District’s employees.

**ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Liability Insurance Fund – To account for the proceeds of a specific annual real estate tax levy made to pay the costs of insurance premiums, safety related expenditures, and tort judgments or settlements.

Operation, Building and Maintenance Fund – To account for the proceeds of a specific annual real estate tax levy by ordinance to pay the costs of operation and maintenance of facilities.

Special Reserve Fund – Accounts for financial resources that are committed to be accumulated and used for the acquisition, construction, or addition to capital facilities. The Board has, by ordinance, established this fund in accordance with Chapter 75, paragraph 16/40-50 of the Illinois Compiled Statutes. Annually, the unexpended balances of the proceeds received from public library taxes, not in excess of statutory limits, may be transferred into this special reserve fund.

A. Financial Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in the *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100. The financial reporting entity consists of (a) the primary government, Illinois Prairie District Public Library which has a separately elected governing body – one that is elected by the citizens in a general, popular election and is fiscally independent of other units of government, is legally separate and fiscally independent of other state and local governments, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that the exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete. The District is an independent special purpose government in that it has authority to determine its budget, set rates or levy taxes, and issue bonded debt without approval by another government.

Based on the foregoing criteria, there are no component units of Illinois Prairie District Public Library nor is Illinois Prairie District Public Library dependent on any other entity.

B. Basis of Accounting

Basis of accounting defines when revenues and expenditures/expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of their recognition.

The government-wide financial statements and governmental fund financial statements are presented on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by Governmental Accounting Standards Board (GASB). This basis of accounting involves modifications to the cash basis of accounting to report in the statement of net position transactions or events that provide a benefit or result in an obligation that covers a period greater than the period in which the cash transaction or event occurred. Such reported balances include investments, interfund receivables and payables, capital assets and related depreciation, and short-term and long-term liabilities arising from cash transactions or events.

The modified cash basis of accounting differs from GAAP primarily because certain assets and their related revenues (such as accounts receivable and revenue billed or provided services not yet collected and other accrued revenue and receivables) and certain liabilities and their related expenses or expenditures (such as accounts payable and expenses for goods or services received but not yet paid and other accrued expenses and liabilities) are not recorded in these financial statements.

**ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Accounting (continued)

GASB Statement No. 68 requires the recognition of net pension liability and deferred outflows/inflows of resources in accordance with GAAP. Since the District reports on the modified cash basis, the net pension liability is not recognized in these statements and the related actuarial information has also been omitted.

C. Capital Assets

The District's modified cash basis financial statements reports capital assets resulting from cash transactions and reports depreciation where appropriate. The accounting treatment over property, plant, and equipment (capital assets) depends on whether they are reported in the government-wide or fund financial statements.

Government-Wide Statements

In the government-wide financial statements, capital assets arising from cash transactions are accounted for as assets in the Statement of Net Position. The government defines capital assets as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of two years. All capital assets are valued at historical cost if purchased or constructed.

Depreciation of all exhaustible capital assets arising from cash transactions is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and building improvements	7-40 years
Machinery, furniture and equipment	5-30 years
Library materials	5 years

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

Fund Financial Statements

In the fund financial statements, capital assets arising from cash transactions acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

D. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Sick pay benefits do not vest; therefore, upon separation, the District is not liable to the employee for accumulated sick pay. In the event of termination, an employee is paid for any unused vacation time. Vacation pay is expensed when taken by the employee.

E. Budgets and Budgetary Accounting

The budget is prepared on the modified cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts.

The budget, which was not amended, was passed on July 12, 2022 for the year ended June 30, 2023.

**ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Budgets and Budgetary Accounting (continued)

For each fund, total fund expenditures may not legally exceed the budgeted expenditures. The budget lapses at the end of each fiscal year.

The District adopts its annual budget in accordance with Chapter 75, Paragraph 16/30-85 of the Illinois Compiled Statutes, as follows:

- (1) The Board, within the first quarter of each fiscal year, and no later than the fourth Tuesday of September, prepares and enacts a budget and appropriation ordinance pursuant to the provisions of Chapter 50, Paragraph 330 of the Illinois Compiled Statutes (The Municipal Budget Law), whereby:
 - a. The District prepares a budget reflecting estimated cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during such year from all sources, an estimate of expenditures contemplated for such year, and a statement of the estimated cash on hand at the end of such year.
 - b. A public hearing is conducted to obtain taxpayer comments.
 - c. No further appropriations may be made at any other time within such fiscal year. However, transfers may be made between various items in any fund in such appropriation ordinance not exceeding 10% of the total amount appropriated in such fund.
 - d. The District may amend such budget and appropriation ordinance during the fiscal year by following the procedures provided in the enactment of the original budget.
- (2) Seven days or more after publication of the appropriation ordinance, the Board enacts a levy ordinance incorporating the appropriation ordinance by reference, such levy not to exceed the total amount of such appropriation.

F. Investments

Investments of certificates of deposit and US Treasury Bills, when held by the District, are stated at cost, which approximates fair value. The District is allowed to invest in securities as authorized by Chapter 30, paragraph 235/2 of the Illinois Compiled Statutes. Generally, allowable investments consist of interest-bearing deposits in financial institutions; the Illinois Funds Money Market; notes and bonds guaranteed by the United States of America; and, subject to certain restrictions, short-term corporate obligations and repurchase agreements with financial institutions.

G. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. The District's property tax is levied each year at the time the budget for the ensuing year is passed and is extended against the assessed valuation of the District on the following January 1. Normally, taxes are due and payable in two installments in June and September at the County Collector's office. Sale of taxes on any uncollected amounts is prior to November 30 or shortly thereafter by the County Collector's office. Final distribution to all taxing bodies, including District funds, is usually made no later than the end of the same calendar year.

Property taxes reflected as receipts for fiscal year 2023 represent the 2021 tax levy, which was received by the District in months of July through December 2022.

**ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Property Taxes (continued)

Property taxes are recognized on the modified cash basis of accounting and are therefore recognized as revenue when received.

Following are the tax rate limits permitted by state law and by local referendum and the actual rates levied per \$100 of assessed valuation:

	2022 Tax			2021 Tax		2020 Tax	
Assessed Valuation	\$ 578,776,962			\$ 527,136,169		\$ 515,313,828	
Type of Tax	Limit	Rate	Extension	Rate	Collection	Rate	Collection
General	.1500	.1435	\$ 797,827	.1500	\$ 789,329	.1500	\$ 771,090
Social Security	as needed	.0104	57,822	.0114	59,989	.0107	55,004
IMRF	as needed	.0104	57,822	.0114	59,989	.0107	55,004
Insurance	as needed	.0263	146,222	.0259	136,290	.0253	130,057
Audit	.0050	.0044	24,463	.0048	25,258	.0049	25,189
Building & maintenance	.0200	.0192	106,748	.0200	105,243	.0200	102,812
Working cash	.0500	.0477	265,201	.0500	263,109	.0500	257,029
		.2619	\$ 1,456,105	.2735	\$ 1,439,207	.2716	\$ 1,396,185

H. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

I. Program Revenues

In the Statement of Activities, modified cash basis revenues that are derived directly from each activity or from parties outside the District's taxpayers are reported as program revenues. The District has the following program revenues in each activity:

Culture and Recreation - District fines and fees, specific donations and grants.

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

**ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Equity Classification

Government-Wide Statements

Equity is classified as net position and displayed in three components:

- a. Invested in capital assets – consists of capital assets, net of accumulated depreciation.
- b. Unrestricted net position – all other resources that do not meet the definition of "restricted" or "invested in capital assets".
- c. Restricted net position – restricted resources are those with constraints placed on their use by external groups, or by law through constitutional provisions or enabling legislation.

The District first uses restricted resources prior to the use of unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is displayed in five components, as applicable:

- a. Non-Spendable – balances that are permanently precluded from conversion to cash.
- b. Restricted – inflows and outflows of resources and balances are constrained to a specific purpose by enabling legislation, external parties or constitutional provisions.
- c. Committed – balances with constraints imposed by the Board through established ordinances. The constraints can only be removed or changed by the Board through the same formal action.
- d. Assigned – intended for a specific purpose, but do not meet the criteria to be classified as restricted or committed. Intent should be stipulated by the District's Board or Library Director in accordance with the District's Fund Balance Policy approved by the Board. Additionally, all remaining positive spendable amounts in the governmental funds, other than the General Fund, that are neither restricted nor committed, are considered assigned. Assignments may take place after the end of the reporting period.
- e. Unassigned – amounts available for any purpose.

As of June 30, 2023, the District's fund balances were classified as restricted, committed, and unassigned.

The District first uses restricted resources prior to the use of unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted fund balances are available. The District considers committed amounts to have been spent when an expenditure is incurred for purposes for which both committed and unassigned fund balances can be used.

The District does not have a formal minimum fund balance policy.

K. Subsequent Events

Management has evaluated subsequent events through August 3, 2023, which is the date the financial statements were available to be issued.

**ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 2. CASH AND INVESTMENTS

The District's deposit policy provides that all deposits be guaranteed by the U.S. Government, insured by the Federal Deposit Insurance Corporation (FDIC) or the National Credit Union Administration (NCUA), or fully collateralized with securities held by the District or its agent in the name of the District. Investments should be managed to meet the liquidity needs for the current month plus one month based on forecasted needs.

The District's cash at June 30, 2023 consisted of deposits with financial institutions and the Illinois Funds Money Market Fund as follows:

Demand deposits	\$ 107,892
Savings accounts	9,689
Illinois Funds	3,827,138
	<u>\$ 3,944,719</u>

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The investments consist of eight certificates of deposit at four financial institutions as of June 30, 2023. As of June 30, 2023, the District's Cash and Investments, excluding Illinois Funds and US Treasury Bills, had a bank balance of \$1,321,386. Of the bank balance, \$500,000 was covered by Federal depository insurance, \$293,641 was collateralized by pledged securities and \$527,745 of District's deposits was uninsured, uncollateralized, and exposed to custodial credit risk.

The US Treasury Bills totaled \$414,718 and are backed by the full faith and credit of the US Treasury.

The Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. The Illinois Funds have been classified as cash in that they have the general characteristics of demand deposit accounts as the District may deposit cash at any time and withdraw cash at any time without prior notice or penalty. The monies invested in the Illinois Funds are pooled together and invested in US Treasury bills and notes backed by the full faith and credit of the US Treasury. In addition, monies are invested in fully collateralized time deposits in Illinois financial institutions, in collateralized repurchase agreements, and in treasury mutual funds that invest in US Treasury obligations and collateralized repurchase agreements.

The fair value of the District's position in the pool is the same as the value of the pool shares.

Concentration Risk

Concentration risk is the risk associated with having more than five percent of investments in any issuer, other than the United States Government. The District places no limit on the amount the District may invest with any one issuer. Approximately 53% and 47% of the District's investments are in Commerce Bank and CEFCU, respectively.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes.

**ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 3. CAPITAL ASSETS

Capital asset activity, resulting from modified cash basis transactions, for the year ended June 30, 2023 was as follows:

	Balance at June 30, 2022	Additions	Deletions	Balance at June 30, 2023
Governmental activities				
Capital assets not being depreciated				
Land	\$ 385,023	\$ -	\$ -	\$ 385,023
Construction in process	-	159,285	-	159,285
Capital assets not being depreciated	385,023	159,285	-	544,308
Other capital assets				
Library materials	485,156	58,087	107,594	435,649
Buildings	3,527,475	19,070	-	3,546,545
Furniture and equipment	659,796	1,875	-	661,671
Total other capital assets	4,672,427	79,032	107,594	4,643,865
Less accumulated depreciation for:				
Library materials	328,559	67,437	107,594	288,402
Buildings	673,127	89,183	-	762,310
Furniture and equipment	576,953	53,628	-	630,581
Total other capital assets	1,578,639	210,248	107,594	1,681,293
Other capital assets, net	3,093,788	(131,216)	-	2,962,572
Governmental activities capital assets, net	\$ 3,478,811	\$ 28,069	\$ -	\$ 3,506,880

The District has incurred cost to date for the remodel of the Metamora Branch. As of June 30, 2023, \$159,285 has been spent on the project. The project is expected to be completed during the year ended June 30, 2024 with a total estimated cost of \$2,000,000. The project will be financed with cash from the Special Reserve fund.

NOTE 4. INSURANCE COVERAGE

The District is exposed to various risks of loss related to torts, theft of, damages to, and destruction of assets; injuries to employees; and natural disasters.

The District purchases insurance through a third party that covers property, general liability and workmen’s compensation. During the year ended June 30, 2023, there were no significant reductions in insurance coverage from the prior year. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

NOTE 5. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for expenditure/expense initially made from it that are properly applicable to another fund are recorded as expenditure/expense in the reimbursing fund and as reductions of expenditure/expense in the fund that is reimbursed. All other interfund transactions, except reimbursements, are reported as transfers. Transfers are comprised of the use of unrestricted revenues collected to finance various programs accounted for in

**ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY
NOTES TO FINANCIAL STATEMENTS**

NOTE 5. INTERFUND TRANSACTIONS (continued)

other funds in accordance with budgetary authorizations. The transfer of \$1,300,000 from the Working Cash fund to the Special Reserve is to cover the costs of the Metamora Branch remodel described in Note 3.

The interfund transfers for the year ended June 30, 2023 are as follows:

	Transfer In	Transfer Out
General Fund	\$ -	\$ 190,353
Working Cash	-	1,300,000
Operation, Building and Maintenance	190,353	-
Special Reserve	1,300,000	-
	<u>\$ 1,490,353</u>	<u>\$ 1,490,353</u>

NOTE 6. ILLINOIS MUNICIPAL RETIREMENT FUND

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

Funding Policy: As set by statute, the District's regular plan members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate was 9.40% for calendar year 2022. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Contributions Made: For the year ended June 30, 2023, the District paid \$21,136 in IMRF contributions. The required contribution for calendar year 2022 was determined as part of the December 31, 2020 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2020, included (a) 7.25% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 2.75% per year, attributable to inflation, (c) additional projected salary increases ranging from 2.85% to 13.75% per year depending on age and service, attributable to seniority/merit, and (d) price inflation of 2.25% annually.

NOTE 7. OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

Generally accepted accounting principles require disclosure of certain information concerning individual funds including:

a. Excesses of total expenditures over budget of individual funds are as follows:

The Operation, Building and Maintenance Fund had expenditures of \$300,677, which was in excess of budget by approximately \$190,000 for the year ended June 30, 2023, due to the Metamora Branch remodel project described in Note 3.

b. Deficit fund balances of individual funds:

There were no funds with a deficit fund balance at June 30, 2023.



CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

August 3, 2023

Board of Trustees
Illinois Prairie District Public Library
Metamora, IL

This letter is to inform the Board of Trustees of Illinois Prairie District Public Library about significant matters related to the conduct of our audit as of and for the year ended June 30, 2023, so that it can appropriately discharge its oversight responsibility and we comply with our professional responsibilities.

Auditing standards generally accepted in the United States of America (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibilities With Regard to the Financial Statement Audit

Our responsibility under auditing standards generally accepted in the United States of America has been described to you in our arrangement letter dated May 24, 2024. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication dated May 24, 2023 regarding the planned scope and timing of our audit and identified significant risks.

Significant Accounting Practices, Including Policies, Estimates and Disclosures

In our meeting with you, we will discuss our views about the qualitative aspects of Illinois Prairie District Public Library's significant accounting practices, including significant accounting policies, significant unusual transactions, accounting estimates and financial statement disclosures.

Audit Adjustments and Uncorrected Misstatements

Management corrected the attached material misstatements that were identified as a result of our audit procedures.

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

Internal Control Matters

We have issued a separate communication dated August 3, 2023 regarding certain deficiencies in internal control that we identified during the planning or performance of our audit of the financial statements.

Shared Responsibilities: AICPA Independence

The AICPA regularly emphasizes that auditor independence is a **joint responsibility** and is managed most effectively when management, audit committees, and audit firms work together in considering compliance with AICPA independence rules. For Gordon, Stockman & Waugh, P.C. (GSW) to fulfill its professional responsibility to maintain and monitor independence, management, the audit committee, and GSW each play an important role.

Our Responsibilities

- AICPA rules require independence both of mind and in appearance when providing audit and other attestation services. GSW is to ensure that the AICPA's General Requirements for performing non-attest services are adhered to and included in all letters of engagement.
- Maintain a system of quality control over compliance with independence rules and firm policies.

The District's Responsibilities

- Timely inform GSW, before the effective date of transactions or other business changes, of the following:
 - New affiliates, directors, officers, or person in financial reporting oversight roles.
 - New beneficial owners of the District's equity securities that have significant influence.
 - Change in corporate structure impacting affiliates such as add-on acquisitions or exits.
- Provide necessary affiliate information such as new or updated investment structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations.
- Understand and conclude on the permissibility, prior to the District and its affiliates, officers, directors, or persons in a decision-making capacity, engaging in business relationships with GSW.
- Not entering into relationships resulting in GSW, GSW covered persons or their close family members, temporarily or permanently acting as an officer, director, or person in an accounting or financial reporting oversight role at the District.

Management Representations

Attached is a copy of the draft management representation letter.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to Illinois Prairie District Public Library.

This report is intended solely for the information and use of the Board of Trustees and management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Gordon, Stockman & Waugh, P.C.

Illinois Prairie District Public Lit

Year End: June 30, 2023

Recorded Misstatements

Date: 7/1/2022 To 6/30/2023

Prepared by	Reviewed by	Reviewed by
APR 8/3/2023	MM 8/4/2023	

9001

Number	Date	Name	Account N	Debit	Credit
1	6/30/2023	Accumulated Depreciation F&F	12900		60,387.00
1	6/30/2023	Accumulated Depreciation Bldgs	13900		88,123.00
1	6/30/2023	Library Materials	14000	51,090.00	
1	6/30/2023	Library Materials	14000		60,739.00
1	6/30/2023	Acc Depreciation Lib Materials	14900		81,163.00
1	6/30/2023	Acc Depreciation Lib Materials	14900	60,739.00	
1	6/30/2023	Unrestricted Net Assets	50000	178,583.00	
to record PY entries					
2	6/30/2023	Fund Balance	29600		684.63
2	6/30/2023	Office Supplies	42100	12.38	
2	6/30/2023	Gas and Electric	45100	419.17	
2	6/30/2023	Building Equipment/Furniture	47000	253.08	
to adjust PY fund balance for entries posted by client					
3	6/30/2023	Bldg/Maint Fund	29000	124,207.00	
3	6/30/2023	Audit Fund	29100		56,168.00
3	6/30/2023	Social Security Fund	29300		227,517.00
3	6/30/2023	Tort/Liability Fund	29400		408,790.00
3	6/30/2023	Special Reserves Fund	29500		220,009.00
3	6/30/2023	Fund Balance	29600	2,856,244.55	
3	6/30/2023	Working Cash Fund	29700		1,563,836.00
3	6/30/2023	Unrestricted Net Assets	50000		504,131.55
to adjust fund balances to actual					
4	6/30/2023	Books - Adult	41000		21,587.96
4	6/30/2023	Books - Children	41100		20,942.04
4	6/30/2023	Audio - Visual	41500		10,819.13
4	6/30/2023	Video / DVD Tapes	41600		4,737.74
4	6/30/2023	Building - Metamora	44360		161,159.76
4	6/30/2023	Building - Spring Bay	44380		19,070.50
4	6/30/2023	Capital Outlay	44999	58,086.87	
4	6/30/2023	Capital Outlay	44999	180,230.26	
To adjust capital outlay					
5	6/30/2023	Electronic Materials	41700		28,138.42
5	6/30/2023	Per Capita	49000	28,138.42	

Illinois Prairie District Public Lit

Year End: June 30, 2023

Recorded Misstatements

Date: 7/1/2022 To 6/30/2023

Prepared by	Reviewed by	Reviewed by
APR 8/3/2023	MM 8/4/2023	

9001-1

Number	Date	Name	Account N	Debit	Credit
to reclassify Per Capita Expenses					
6	6/30/2023	Checking Account	10200		2,602.67
6	6/30/2023	General Operating Fund	10600	2,602.67	
6	6/30/2023	General Operating Fund	10600		2,602.67
6	6/30/2023	IMRF Employer	60400	2,602.67	
To record IMRF payment from 6.27.23					
7	6/30/2023	US Treasury Bond 207050143	10300	2,541.80	
7	6/30/2023	US Treasury Bond 207050144	10900	3,950.08	
7	6/30/2023	Interest Income - General	38500		6,491.88
To adjust T-Bills value to actual					
8	6/30/2023	Certificates	10500	4,193.82	
8	6/30/2023	Interest Income - Certificates	39400		4,193.82
To record interest on CDs					
9	6/30/2023	Metamora Furniture and Fixtures	12200	1,874.52	
9	6/30/2023	SB Building	13400	19,070.50	
9	6/30/2023	CIP	13500	159,285.24	
9	6/30/2023	Library Materials	14000		107,594.00
9	6/30/2023	Library Materials	14000	58,086.87	
9	6/30/2023	Acc Depreciation Lib Materials	14900	107,594.00	
9	6/30/2023	Fixed Asset Additions	99900		238,317.13
To record additions and disposals of fixed assets					
10	6/30/2023	Certificates	10500		522,050.91
10	6/30/2023	Certificates	10500	251,035.91	
10	6/30/2023	Certificates	10500	146,104.00	
10	6/30/2023	Certificates	10500	124,911.00	
10	6/30/2023	General Operating Fund	10600		386,314.09
10	6/30/2023	General Operating Fund	10600		117,757.11
10	6/30/2023	General Operating Fund	10600	110,604.23	
10	6/30/2023	General Operating Fund	10600	546,715.73	
10	6/30/2023	General Operating Fund	10600	47,686.57	

Illinois Prairie District Public Lit

Year End: June 30, 2023

Recorded Misstatements

Date: 7/1/2022 To 6/30/2023

Prepared by	Reviewed by	Reviewed by
APR 8/3/2023	MM 8/4/2023	

9001-2

Number	Date	Name	Account N	Debit	Credit
10	6/30/2023	General Operating Fund	10600	14,337.00	
10	6/30/2023	General Operating Fund	10600		390,557.75
10	6/30/2023	General Operating Fund	10600	103,420.11	
10	6/30/2023	General Operating Fund	10600	71,865.31	
10	6/30/2023	Transfers	99999		1,299,999.77
10	6/30/2023	Transfers	99999	1,299,999.77	
to allocate cash to proper funds					
11	6/30/2023	General Operating Fund	10600		185,253.07
11	6/30/2023	General Operating Fund	10600	185,253.07	
11	6/30/2023	Transfers	99999	185,253.07	
11	6/30/2023	Transfers	99999		185,253.07
to transfer cash to Operation fund to eliminate "negative" cash - AUDITOR ONLY					
12	6/30/2023	Salaries	40100		5,100.00
12	6/30/2023	Maintenance	72500	5,100.00	
12	6/30/2023	Transfers	99999	5,100.00	
12	6/30/2023	Transfers	99999		5,100.00
To allocate 10% of the directors salary to the operation fund					
13	6/30/2023	Accumulated Depreciation F&F	12900		53,628.00
13	6/30/2023	Accumulated Depreciation Bldgs	13900		89,183.00
13	6/30/2023	Acc Depreciation Lib Materials	14900		67,437.00
13	6/30/2023	Depreciation F & F	83000	53,628.00	
13	6/30/2023	Depreciation Buildings	83100	89,183.00	
13	6/30/2023	Depreciation Library Materials	83200	67,437.00	
To record depreciation expense					
14	6/30/2023	Savings Account	11400	579.47	
14	6/30/2023	Interest Income - General	38500		579.47
To record interest (1.1.23 thru 6.30.23) income for Savings Account					
				7,208,019.14	7,208,019.14

Illinois Prairie District Public Lit

Year End: June 30, 2023

Recorded Misstatements

Date: 7/1/2022 To 6/30/2023

Prepared by	Reviewed by	Reviewed by
APR 8/3/2023	MM 8/4/2023	

9001-3

Number	Date	Name	Account N	Debit	Credit
			Net Income (Loss)		580,281.71



CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

August 3, 2023

To Management and
The Board of Trustees
Illinois Prairie District Public Library
Metamora, Illinois

In planning and performing our audit of the financial statements of Illinois Prairie District Public Library (the District) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing, or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the District's internal control to be significant deficiencies:

Preparation of Financial Statements

The Organization does not have the expertise to prepare the financial statements in accordance with generally accepted accounting principles. The financial statements are prepared by the independent auditors.

Segregation of Duties

The Organization has minimal segregation of duties among personnel involved in the accounting function.

This communication is intended solely for the information and use of management and the Board of Trustees and is not intended to be, and should not be, used by anyone other than these specified parties.

Gordon, Stockman & Waugh, P.C.

August 3, 2023

Gordon, Stockman & Waugh, P.C.
8726 N Industrial Rd.
Peoria, IL 61615

This representation letter is provided in connection with your audit of the basic financial statements of Illinois Prairie District Public Library (the District) as of and for the year ended June 30, 2023 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

We confirm, to the best of our knowledge and belief, that as of August 3, 2023:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated May 24, 2023, for the preparation and fair presentation of the financial statements referred to above in accordance with the modified cash basis of accounting.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
4. The methods, data and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the modified cash basis of accounting, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party transactions have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of the modified cash basis of accounting.
6. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting Governmental Fund Type Definitions*, as amended.
7. The District followed either its established accounting policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or followed paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes.
8. All events subsequent to the date of the financial statements, and for which the modified cash basis requires adjustment or disclosure, have been adjusted or disclosed.

9. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with the modified cash basis.
10. Management has followed applicable laws and regulations in adopting, approving and amending budgets.
11. The government properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in the debt agreements related to significant default or termination events with finance-related consequences and significant subjective acceleration clauses in accordance with GASB Statement No. 88.
12. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with GASB requirements.
13. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
14. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
15. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
16. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
17. The District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and appropriately disclosed and that net position is properly recognized under the policy.
18. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, or to special assessment bond holders, that is not disclosed in the financial statements.
19. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance. In connection therewith, we specifically represent that we are responsible for determining that we are not subject to the requirements of the Single Audit Act because we have not received, expended or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.
20. With respect to services performed in the course of the audit, such as: maintaining depreciation schedules, drafting the financial statements and assessing the impact of new accounting standards:
 - a. We have made all management decisions and performed all management functions;
 - b. We assigned an appropriate individual to oversee the services;
 - c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;
 - d. We have accepted responsibility for the results of the services; and
 - e. We have accepted responsibility for all significant judgments and decisions that were made.
21. We have no knowledge of any uncorrected misstatements in the financial statements.

22. We have requested an unsecured electronic copy of the auditor's report and primary government basic financial statements and agree that the auditor's report and primary government basic financial statements will not be modified in any manner.

Information Provided

23. We have provided you with:
- a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence; and
 - d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
24. All transactions have been recorded in the accounting records and are reflected in the financial statements.
25. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
26. We have no knowledge of allegations of fraud or suspected fraud affecting the entity's financial statements involving:
- a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
27. It is our responsibility to establish and maintain internal control over financial reporting. One of the components of internal control is risk assessment. We hereby represent that our risk assessment process includes identification and assessment of risks of material misstatement due to fraud. We have shared with you our fraud risk assessment, including a description of the risks, our assessment of the magnitude and likelihood of misstatements arising from those risks, and the controls that we have designed and implemented in response to those risks.
28. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators, short sellers or others.
29. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
30. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements, and we have not consulted legal counsel concerning litigation or claims.
31. We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
32. We have informed you of all significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the District's ability to record, process, summarize and report financial data.

33. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
34. The Board of Trustees has determined that the transfer to the Special Reserve Fund is necessary as of June 30, 2023 and the cash balance is sufficient.
35. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Illinois Prairie District Public Library

Dawn Smith, Library Director

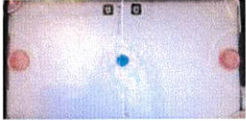
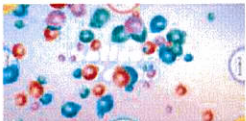



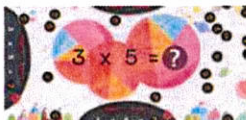



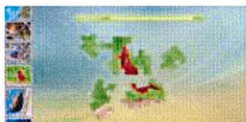

Jack Waddle, Treasurer

PLAY INTERACTIVE TOUCH TABLE ORDER FORM



Starting at only \$6,100* with 8 games that you choose.

18 Games Available

	Game	Individual Price	Select
	Air Hockey' Touch \$100.00	Players use a hockey puck to guide the puck across the table into their opponent's goal while protecting their goal at the same time.	<input checked="" type="checkbox"/>
	Balloons' Touch \$100.00	A competitive balloon popping game with up to 4 players. Each player has their own color and tries to pop as many of their balloons as possible.	<input checked="" type="checkbox"/>
	Curling' Touch \$100.00	A multiplayer game played on a virtual shuffleboard with a central target. Players aim and shoot pucks toward the center, where different rings have different points.	<input checked="" type="checkbox"/>
	Domino' Touch \$100.00	A simple game of Dominos, consisting of 28 tiles with two halves, each half with a number of dots. The object is to match your tiles number-wise to the ends tiles on the board until you run out.	<input type="checkbox"/>
	Match' Touch \$100.00	A competitive balloon popping game with up to 4 players. Each player has their own color and tries to pop as many of their balloons as possible.	<input checked="" type="checkbox"/>
	Numbers' Touch \$100.00	An entertaining way for children to practice the 4 basic math skills: addition, subtraction, multiplication and division.	<input type="checkbox"/>
	Paint' Touch \$100.00	An interactive coloring and puzzle book. Lets up to four users explore their creativity through a series of drawings, puzzles, and connect-the-dot games	<input checked="" type="checkbox"/>
	Planet' Touch \$100.00	Up to four users explore three outdoor scenes filled with nature, animals, friendly faces, and unfortunately garbage. Placing the garbage in the appropriate container rewards the players with a cleaner park, beach, or ski slope – and replaces garbage with nature.	<input checked="" type="checkbox"/>
	Pong' Touch \$100.00	A goalkeeper offense arcade game. Players must protect their goal while trying to score against their opponent using several balls of varying sizes active in the field.	<input checked="" type="checkbox"/>
	Puzzle' Touch \$100.00	A collection of images across many different categories, from animals to cityscapes. Players use their fingers to rotate and move pieces on screen to connect with other pieces.	<input checked="" type="checkbox"/>
	Quiz' Touch \$100.00	A fun way to test your skills with trivia questions from dozens of categories. Comes with 20 themes & around 1000 questions!	<input type="checkbox"/>

*PLUS SHIPPING CHARGES

Game list continues on next page...



Game **Individual Price** **Select**

Race' Touch \$100.00

A race to the finish! Up to four users navigate three racetracks based on difficulty.



Shapes' Touch \$100.00

An educational children's game to practice colors, shapes, size, and organization.



Shuffle' Touch \$100.00

A competitive word game where players search a 4x5 letter grid for playable words.



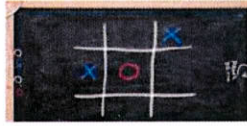
Snap' Touch \$100.00

The tiled board has image cards, presented face down in a random order, with 10 matches. Players select tiles two at a time to reveal the images for a brief moment, and try to remember which images are where on the screen.



Sudoku' Touch \$100.00

Up to four users can try out their logic skills with this mathematical brain teaser. It is the player's challenge to find the correct answer so that each row, column, and 3x3 square contains one of each numeral 1-9.



Tic Tac Toe' Touch \$100.00

Two players compete to score three of their marks in a row, either vertically, horizontally or diagonally.



Words' Touch \$100.00

An entertaining way for children to practice spelling and organizational skills. Children must recognize items and associate them with words, and spell them correctly.



Order Total

12 Game ALA Special Total USD \$6,100.00

Additional Games _____

*Shipping via DHL USD \$485.00

TOTAL 6,585

Billing Address

Library Name Illinois Prairie Dist. Public Library

Address 208 E Partridge St City Metamora State IL Zip Code 61548

Printed Name Dawn Smith Authorized Signature Dawn Smith

Title Director Phone Number 309-921-5074 Email dawn@ipdpl.org

Shipping Address Same as billing

Library Name Illinois Prairie District Public Library

Address 900 W. Mt. Vernon City Metamora State IL Zip Code 61548

Email completed form to orders@libraryideas.com



library ideas® www.libraryideas.com
info@libraryideas.com
 Call: 571-730-4300 • Fax: 571-730-4305



after-mouse.com

CHANGE REQUEST

REQUEST DATE 8/29/2023

Project No. <u>50161541</u>	Original Contract Amount	\$ 942,800.00	Cal Days	<u>0</u>
Contractor <u>Diamond Desesign Constructin, Inc.</u>	Previous Approved Changes	\$ 0.00	Cal Days	<u>0</u>
Contract <u>Metamora Library Renovation</u>	Total Amount of this Change	\$ 17,647.61	Cal Days	<u>0</u>
Contract Change No. <u>1</u> Rev03	Revised Contract Amount	\$ 960,447.61	Cal Days	<u>0</u>

Project Description:

Extend all wxisting from 12' to 14', underside if existing roof deck

Item	Description of Changes	Increase in Contract Amount (\$)	Decrease in Contract Amount (\$)	Contract Time Extension Time (Cal. Days)
1	Extend all existing walls to top of existing roof deck 14' (add 2' extionsion from 12' to 14' at the top of all existing walls, sound batt insulate and drywall)	\$17,647.61	\$0.00	0 Days
See attached cost breakdown				
Totals		\$ 17,647.61	\$ -	0 Days

Net Change in Contract Amount (Increase or Decrease)	\$ 17,647.61
--	--------------

The amount of the Contract will be increased/decreasd by the sum of \$ 17,647.61 and the contract time shall be extended by 0 calendar days.

Recommended _____
ARCHITECT / OWNER
DATE

Approved _____
OWNER / CONTRACTOR
DATE

CO Request #1 Cost Breakdown

Extend Existing Walls

frame walls	LF	160	28.75	\$ 4,600.00		\$ 4,600.00
drywall hang	SqFt	320	10.85	\$ 3,472.00		\$ 3,472.00
fire tape walls	SqFt	320	6.78	\$ 2,169.60		\$ 2,169.60
framing Mat'l.	LF	160	2.97	\$ 475.20		\$ 475.20
drywall Material	SqFt	320	3.56	\$ 1,139.20		\$ 1,139.20
Insulation	SqFt	320	9.25	\$ 2,960.00		\$ 2,960.00
supervision	Ls	1	8	\$ 95.00	\$ 760.00	\$ 760.00
						<u>\$ 15,576.00</u>
bond						\$ 467.28
						<u>\$ 16,043.28</u>
OH&P						\$ 1,604.33
Total Cost						<u><u>\$ 17,647.61</u></u>



MONTHLY PAY APPLICATION MEETING AGENDA

Dewberry Architects Inc.
(Formerly PSA-Dewberry Inc.)
401 SW Water Street, Suite 701
Peoria, IL 61602-1530
309-282-8000
3039.282.8001 fax
www.dewberry.com

Date: September 6, 2023
Time: 3:00 p.m. – 3:30 p.m.
Location: Virtual
Project: IPDPL – Metamora Library
Dewberry Project No. 50073413

Re: September Pay Application Meeting

Attendees: Dawn Smith, IPDPL
Rick Johnson, Diamond Design & Construction
Peter Truitt, Dewberry Architects

PENCIL PAY REQUEST: Is due to Dewberry to the attention of Peter Truitt. Received September 5, 2023.

REQUESTS FOR PAYMENT:

PAY REQUEST NO. 1

Original Contract Date	July 25, 2023
Original Contract Amount	\$942,800.00
Change Orders	\$26,131.61 (Change Order 1 to be issued)
Net Contract Amount	\$968,931.61
Completed to Date	\$202,261.88
Percentage Complete	21.5%
Retainage	\$20,226.19
Previous Payments	\$0.00
Pay Amount	\$182,035.69

Construction Commenced	August 4, 2023
Substantial Completion	January 29, 2024
Percentage of Calendar Days Used to Date	18.5% (33 of 178 days)

RFP'S, ASI'S AND CHANGE ORDERS:

1. RFP's
 - a. See attached RFP Log
2. ASI's
 - a. See attached ASI Log

3. CHANGE ORDERS
 - a. See attached Change Order Log

SUBMITTALS:

1. See attached Submittal Log

PROGRESS:

Past 30 Days:

1. Any remaining demolition occurred.
2. The floors were reframed.
3. New interior door and window locations were framed.
4. Plumbing rough-in was completed.
5. Electrical rough-in is ongoing.
6. Masonry work at front façade and rear man door has been ongoing.

Next 30 Days:

1. Existing roof system will be demolished down to the roof deck.
2. New roof will be installed.
3. Mason wrapping up.
4. Electrical rough-in will continue.
5. HVAC rough-in will begin.
6. Door Frames will be installed.
7. Walls will be insulated.

MISCELLANEOUS COMMENTS:

1. Correction Item: No items at this time.

The above summation is our interpretation of the items discussed and decisions reached at the above-referenced meeting. Any persons desiring to add to or revise the notes are requested to put their comments in writing to the author within ten days; otherwise, the above will stand as written.

Respectfully submitted,

Peter Truitt

pc Attendees

Q:\50161541\Constr\Meetings\Pay Request Review Meetings\Monthly Pay Application Meeting Agenda
2023.09.05.docx

RFP ISSUE DATE	RFP #	C.O.	DESCRIPTION/REASON	RECEIVED PRICING	APPROVED	PENDING	STATUS	REASON	A/E Error	A/E Omission	Owner request	undiscovered	OTHER	RFP #
	1		Credit for Reduced Demolition Scope		(\$645.00)							(\$645.00)		1
	2		Additional Roller Shades for Door											2
	3		Extend Existing Walls to Ceiling		\$17,647.61							\$17,647.61		3
	4		Modified Perimeter Construction		\$8,502.00							\$8,502.00		4
	5		Additional Electrical Outlet for Touch Play Table											5
	6		Sink Type Change											6
	7		Lintel Above Rear Man Door			\$715.00								7
	8		Relocate Vestibule Walls		\$627.00							\$627.00		8
														0
														0
														0
														0
														0
														0
														0
														0
														0
														0
														0
														0
														0
														0
														0
														0

	APPROVED	PENDING
TOTAL	\$26,131.61	\$715.00
% of contract amount	2.77%	0.08%
TOTAL approved & pending	\$26,846.61	2.85%
Original contract amount	\$942,800.00	
total modified contract sum	\$969,646.61	

DOLLAR AMOUNT	\$0.00	\$0.00	\$0.00	\$26,131.61	\$0.00	\$26,131.61
% OF ISSUED RFPs (\$)	0.0%	0.0%	0.0%	97.3%	0.0%	
% OF APPROVED RFPs (\$)	0.0%	0.0%	0.0%	100.0%	0.0%	
% OF CONST. COST	0.00%	0.00%	0.00%	2.77%	0.00%	
	ERROR	OMISSION	OWNER REQUEST	undiscovered	OTHER	



401 SW Water Street, Suite 701
Peoria, IL 61602
309.282.8000

PROJECT NAME: IPDPL - Metamora Library Building Renovation
PROJECT # 50161541
UPDATED: 9/6/2023

ASI LOG

ASI#	DATE	DESCRIPTION	ATTACHMENTS	COMMENTS	POSTED
1	8/21/2023	Foundation Detail	S-300		8/21/2023
2					
3					
4					
5					
6					
7					
8					



PROJECT NAME:	IPDPL - Metamora Library Building Renovation	Complete
PROJECT #	50145878	Under Review
UPDATED:	=RFI!C13	To Be Resubmitted
		Not Reviewed
		Previous "To Be Resubmitted" That Has Been Resolved

SHOP DRAWING LOG

RECEIVED	RETURNED	LOGGED IN AS	SPEC SECTION	TITLE	COMMENTS	SUBMITTAL
8/5/2023	8/11/2023	084113.01	084113	Storefront and Windows	Reviewed Exceptions Noted	
		230000.01	230000	HVAC Submittals		
8/6/2023	8/16/2023	235416.13-1		AHRI Certificate	Reviewed No Exceptions	
8/6/2023	8/16/2023	233423-1		Cook Fan	Reviewed No Exceptions	
8/6/2023	8/16/2023	235416.13-1		Honeywell Jade Controller	Reviewed No Exceptions	
8/6/2023	8/16/2023	235416.13-1		Honeywell T10 Thermostat	Reviewed No Exceptions	
8/6/2023	8/16/2023	233300-1		Honeywell Automatic Dampers	Reviewed No Exceptions	
8/6/2023	8/16/2023	230000.01 - LVR FNSH				
8/6/2023	8/16/2023	235416.13-1		Rheem 15.2 SEER 2 Air Conditioner	Revise and Resubmit	
8/6/2023	8/16/2023	235416.13		Rheem 951V Furnace	Revise and Resubmit	
8/6/2023	8/16/2023	233300-1		Ruskin Louvers and Dampers	Revise and Resubmit	
8/6/2023	8/16/2023	233713-1		Titus Registers and Grills	Reviewed No Exceptions	
8/6/2023	8/17/2023	033000.01	033000	Mix Design and Footing Rebar	Reviewed No Exceptions	
		087100.01	087100	Door Hardware		
8/6/2023	8/16/2023	087100.01 - HRDWR	087100	Door Hardware	Reviewed Exceptions Noted	
8/6/2023	8/16/2023	087100.01 - HMD/WD/F	087100	Hollow Metal Doors/Wood Doors/Frames	Reviewed Exceptions Noted	
8/6/2023	8/17/2023	064116.01	064116	Plastic Laminate Cabinets	Reviewed Exceptions Noted	
		220000.01	220000	Plumbing		
8/6/2023	8/16/2023			Plumbing Insulation	Reviewed No Exceptions	
8/6/2023	8/16/2023			Plumbing Fixtures	Reviewed Exceptions Noted	
		260000.01	260000	Electrical, Lighting, Controls		
8/6/2023	8/16/2023			Lighting Controls	Reviewed Exceptions Noted	
8/6/2023	8/16/2023			Wiring Device	Revise and Resubmit	
8/6/2023	8/16/2023			Square D	Reviewed Exceptions Noted	
8/17/2023	8/21/2023	099123.01	099123	Painting Product Data	Reviewed No Exceptions	
8/23/2023	8/23/2023	260000.02	260000	Wiring Device	Reviewed No Exceptions	
8/23/2023	9/1/2023	230000.02	230000	HVAC Resubmittals		
8/23/2023	9/1/2023			CNV-4K Condensate Neutralizer	Reviewed No Exceptions	
8/23/2023	9/1/2023			Condensate+Neutralizers+AsurityFeb21	Reviewed No Exceptions	
8/23/2023	9/1/2023			insulated blade dampers	Reviewed No Exceptions	
8/23/2023	9/1/2023			Rheem RA15 A.C	Reviewed No Exceptions	
8/23/2023	9/1/2023			wiring diagram for Rheem RA15 A	Reviewed No Exceptions	

8/24/2023		230000.03	230000	Louver Color Charts		
8/30/2023		075423.01	075423	TPO Roofing	Reviewed Exceptions Noted	
8/30/2023		323300.01	323300	Entrance Ramp		
9/1/2023	9/8/2023	084113.02	084113	Storefront Submittal 2		
9/6/2023		260000.03	260000	Lighting Submittals		
9/6/2023		102233.01	102233	Accordion Folding Partitions		



2023-09-05 MEETING MINUTES

Date: September 5, 2023

Time: 3:00 p.m. - 3:30 p.m.

Location: Virtual

Project: IPDPL - Metamora Library (Job #50161541)

Purpose: RFP Review Meeting for Change Order #1

In Attendance

Name	✓	Organization
Dawn Smith	✓	Illinois Prairie District Public Library
Peter Truitt	✓	Dewberry Architects

Summary of Discussion

This meeting was held to review Requests for Proposals that have been priced by the Contractor with IPDPL staff to be included in Change Order #1 for the Metamora Library Building Renovation Project. The following RFP's were reviewed.

RFP 001 **Credit for Reduced Demolition Scope**

1. Dewberry review is complete
2. Value presented to IPDPL – **(\$645)**
3. IPDPL comments – **Approved 9/5/2023**

RFP 002 **Additional Roller Shades for Door**

1. Awaiting pricing submittal.

RFP 003 **Extend Existing Walls to Ceiling**

1. Dewberry review is complete
2. Value presented to IPDPL – **\$17,647.61**
3. IPDPL comments – **Approved via email on 8/30**

RFP 004 **Modified Perimeter Construction**

1. Dewberry review is complete.
2. Value presented to IPDPL – **\$8,502.00**
3. IPDPL comments – **Approved 9/5/2023**

RFP 005 **Additional Electrical Outlet for Touch Play Table**

1. Awaiting pricing submittal.



2023-09-05 MEETING MINUTES

RFP 006 Sink Type Change

1. Awaiting pricing submittal.

RFP 007 Lintel Above Rear Man Door

1. Dewberry review is ongoing.
 - a. Initial reaction was the value seems high for the change in work represented in the RFP. Sent comments to Diamond and requested they review the value and resubmit.
2. Value presented to IPDPL – **\$715.00**
3. IPDPL comments –

RFP 008 Relocate Vestibule Walls

1. Dewberry review is complete.
2. Value presented to IPDPL – **\$627.00**
3. IPDPL comments – **Approved 9/5/2023**

We believe the foregoing record to be an accurate summary of the meeting and related decisions. We would appreciate notification of exceptions or corrections to these Minutes within five (5) days of receipt. Without notification, we will consider these minutes to be a record of fact.

Sincerely,

Peter Truitt, AIA, NCARB, LEED AP
Dewberry

Copied: Dawn Smith, IPDPL
Rick Johnson, Diamond Design & Construction

SECRETARY'S AUDIT
ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY

Sec. 30-65. Reports and audits.

(a) On or before September 1 of each year, the board shall prepare a written report for the past fiscal year. The secretary shall file certified copies of the report on or before the due date with the Illinois State Librarian and in the library or libraries operated by the district, where the report shall be available for public inspection. The report shall include the following:

(1) The audit of the secretary and the secretary's records as provided in subsection (c).

(c) The secretary's records shall be audited by 2 other trustees appointed by the president. The audit shall be conducted each fiscal year and upon the change of secretaries. The audit report shall be filed not later than 90 days following the completion of the fiscal year. The report shall certify the accuracy and completeness of the secretary's records and shall list the discrepancies, if any. The report of the audit of the secretary's records shall be made a part of the secretary's records.

(d) The board shall take whatever action is deemed necessary to cure the discrepancies reported to it by any audit committee.
(Source: P.A. 87-1277; 88-442; 88-670, eff. 12-2-94.)

Based on the above statute, the Board of Trustees for the Illinois Prairie District Public Library has examined the secretary's records for the fiscal year indicated below and finds them to be complete and accurate or notes the errors and/or discrepancies below:

for the fiscal year

by Trustee

by Trustee

Errors and/or Discrepancies, if any (or write, "complete and accurate"):

Ordinance No. 23 - 3

ORDINANCE LEVYING AND ASSESSING TAX FOR ILLINOIS PRAIRIE
DISTRICT PUBLIC LIBRARY OF THE COUNTIES OF WOODFORD AND MARSHALL,
STATE OF ILLINOIS FOR THE FISCAL YEAR BEGINNING
THE 1st DAY OF JULY, 2023 AND ENDING
THE 30th DAY OF JUNE, 2024

WHEREAS, the President and Board of Trustees of the Illinois Prairie District Public Library, in the Counties of Woodford and Marshall, State of Illinois, did on the 8th day of August, 2023 pass the Annual Budget and Appropriation Ordinance (Ordinance No. 23-2) for said Library District for the fiscal year commencing on July 1, 2023 and ending June 30, 2024; and

WHEREAS, said Annual Budget and Appropriation Ordinance was duly published as provided by law after its passage;

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY, IN THE COUNTIES OF WOODFORD AND MARSHALL, STATE OF ILLINOIS, as follows:

Section 1: That the total sum of ONE MILLION FIVE HUNDRED NINETY-ONE THOUSAND SIX HUNDRED DOLLARS (\$1,591,600.00) composed as follows: The sum of NINE HUNDRED ELEVEN THOUSAND SIX HUNDRED DOLLARS (\$911,600.00), being the amount deemed required for the necessary corporate purposes of Illinois Prairie District Public Library, Woodford and Marshall Counties, Illinois; the sum of SIXTY-TWO THOUSAND FIVE HUNDRED DOLLARS (\$62,500.00), being required for the payment of employer contributions of Illinois Prairie District Public Library to the Social Security Fund; the sum of SIXTY-TWO THOUSAND ONE HUNDRED FIFTY DOLLARS (\$62,150.00), being required for the payment of employer contributions of Illinois Prairie District Public Library to the Illinois Municipal Retirement Fund; the sum of TWENTY-FIVE THOUSAND DOLLARS (\$25,000.00), being required for the payment of the professional opinion of an accountant and other auditing expenses from an Audit Fund; the sum of ONE HUNDRED FIVE THOUSAND DOLLARS (\$105,000.00) for the purpose of payments of premiums due for the purchase of liability insurance, property damage (fire) insurance, workers' compensation insurance, unemployment compensation insurance, risk management and loss control, and legal fees for defending or otherwise protecting itself against liability from a Liability Fund; the sum of ONE HUNDRED TWENTY-ONE THOUSAND FIVE HUNDRED DOLLARS (\$121,500.00), being required for the maintenance, repairs and alterations of library buildings and equipment from a Maintenance Fund; the sum of THREE HUNDRED THREE THOUSAND EIGHT HUNDRED FIFTY DOLLARS (\$303,850.00), being required for a Working Cash Fund, be and the same is hereby levied and assessed upon and against all taxable property within this Library District according to the full fair value as established and ascertained for State and County purposes for the fiscal year beginning July 1, 2023 and ending June 30, 2024 and the Board of Trustees of the

Illinois Prairie District Public Library having on the 8th day of August, 2023 duly passed and adopted the Annual Budget and Appropriation Ordinance for the fiscal year beginning July 1, 2023 and ending June 30, 2024 and said Ordinance having been duly published in a newspaper of general circulation within this Public Library District, this Board finds that the specific purposes and the specific amounts provided for in said Annual Budget and Appropriation Ordinance, a copy of which is attached hereto and by this reference made a part hereof, are required to be levied for the necessary purposes of the Illinois Prairie District Public Library.

Section 2: The Secretary of the Board of Trustees of the Illinois Prairie District Public Library is hereby directed to file a duly certified copy of this Ordinance with the County Clerks of Woodford and Marshall Counties, Illinois, in accordance with the laws of the State of Illinois, on or before the last Tuesday of December 2023; and said County Clerks are hereby authorized and directed to extend the said tax so levied by this Ordinance, according to law, against all taxable property within the Illinois Prairie District Public Library. The Secretary of Illinois Prairie District Public Library shall also file on or before the last Tuesday of December 2023, duly certified copies of the Annual Budget and Appropriation Ordinance and this Ordinance with the Illinois Prairie District Public Library where they shall be available for public inspection as provided by law.

Section 3: This Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

Passed by the Board of Trustees of the Illinois Prairie District Public Library and approved by the President thereof this 12th day of September 2023.

BOARD OF TRUSTEES, ILLINOIS PRAIRIE
DISTRICT PUBLIC LIBRARY

By: _____
Its President

ATTEST:

Secretary

STATE OF ILLINOIS)
) SS
COUNTY OF WOODFORD)

CERTIFICATE OF LEVY

I, _____, do hereby certify that I am the duly appointed, qualified and now acting Secretary of the Illinois Prairie District Public Library in the Counties of Woodford and Marshall, State of Illinois; that attached hereto is a true and correct copy of the Tax Levy Ordinance No. 23-3 as passed by the Board of Trustees of said Library District at our meeting held on the 12th day of September, 2023; and that said Ordinance was duly passed by ye and nay vote thereon with at least a majority of all the Board of Trustees having voted ye on the adoption and passage thereof.

I further certify that annexed hereto as a part of said Tax Levy Ordinance No. 23-3 is a correct copy of the Annual Budget and Appropriation Ordinance No. 23-2 as passed by the Board of Trustees of said Library District at a meeting thereof held on the 8th day of August, 2023; that said Ordinance was duly passed by ye and nay vote thereon with at least a majority of all the Board of Trustees having voted ye on the adoption and passage thereof; and that thereafter said Annual Budget and Appropriation Ordinance was printed and published in a public secular newspaper with general circulation in said Library District.

I further certify that the Illinois Prairie District Public Library requires the sum of \$1,591,600.00 as is more fully shown in said Tax Levy Ordinance No. 23-3 and the Annual Budget and Appropriation Ordinance to be levied on the taxable property in said District for the year 2023.

I further certify that said Ordinances have not been amended or repealed but remain in full force and effect at this time.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the Secretary of the Board of Trustees of the Illinois Prairie District Public Library, at Metamora, Illinois, this 12th day of September, 2023.

Secretary, Illinois Prairie
District Public Library

TRUTH IN TAXATION CERTIFICATE OF COMPLIANCE

I, the undersigned, hereby certify that I am the presiding officer of the ILLINOIS PRAIRIE DISTRICT PUBLIC LIBRARY and as such presiding officer,
Legal Name of Taxing District

I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions Sections 18-60 through 18-85 of the "Truth in Taxation" law.

CHECK ONE OF THE CHOICES BELOW

- 1) The taxing district published a notice in the newspaper and conducted a hearing, meeting the requirements of the Truth in Taxation Law.
- 2) The taxing district's aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, notice and a hearing were not necessary.
- 3) The proposed aggregate levy did not exceed a 5% increase over the year's extension. Therefore, a hearing was not held. The adopted aggregate tax levy exceeded 5% of the prior year's extension and a notice was published within 15 days of its adoption in accordance with the Truth in Taxation Law.
- 4) The adopted levy exceeded the amount stated in the published notice. A second notice was published within 15 days of the adoption in accordance with the Truth in Taxation Law.

Certificate applies to the 2023 levy.

Date: _____

Presiding Officer: _____

Signature

Director's Remarks for September 12, 2023

Mission

We serve as a welcoming, responsive environment for community gathering by provisioning space, equal access to information, technology, resources, and engaging learning opportunities.

Vision

Growing a vibrant, engaged, learning-focused community.

WELCOME

We create a sense of belonging in our comfortable, inclusive spaces.

COMPLETE a building project for Metamora.

EVOLVE branches to become essential community hubs.

- *Furniture package has been finalized.*
- *The Touch Game Table has been ordered (pending board approval)*
- *We have started purchasing supplies for the Makerspace.*

ENGAGE

We are widely known and highly regarded for the value we add to the community.

INCREASE awareness through creative marketing and communication.

REACH more community members through outreach activities and strategic partnerships

- *The library cosponsored the inflatables for the Meet Your Heroes event on the Metamora Square.*
- *JoEllyn Curry wrote an article published in the Courier about the renovation project.*

ENRICH

We encourage and support a culture of learning across a lifetime.

CREATE strong connections with families to establish lifelong library habits grounded in the joy of reading.

DESIGN experiential learning opportunities that also highlight library resources.

- *We are partnering with Snyder Village to bring back Multigenerational programming as well as other events at the SV Center.*
- *Sam applied for a grant through ALA which would supply the library with financial literacy lesson kits for five classes. The classes are geared towards children and are a \$2,000 value.*
- *Donna has more Cricut classes scheduled, and our Local Author program has resumed.*

ADDITIONALLY

- **We have an opening for Circulation Assistant at the Washburn Branch.**
- **We have the quarterly staff meeting scheduled for tomorrow.**

August Door Count (FY2023-2024)

Benson: 223 (211)

GHills: 3,058 (6,687)

Metamora: 998 (2,105)

Roanoke: 644 (1,327)

SBay: 720 (1,262)

Washburn: 299 (506)

Wi-fi Usage

Aug: 553 (1,137)

Electronic
Resources

	OD Ebooks	OD Audio	OD Mags	Kanopy	Axis 360
July	532	362	35	40	214
August	562	399	0	14	198
September					
October					
November					
December					
January					
February					
March					
April					
May					
June					
Total	1,094	761	35	54	412

HOOPLA	Ebooks	Audio	Binge	Music	Movies	Television
July	226	669	2	26	50	12
August	258	680	6	12	33	13
September						
October						
November						
December						
January						
February						
March						
April						
May						
June						
Total	484	1,349	8	38	83	25

Annual culmulative Circulation

	Benson	Germantown	Metamora	Roanoke	Spring Bay	Washburn	Tumble	Overdrive	Total
July	86	1319	929	459	159	117	77	846	3992
August	92	1351	1044	407	143	122	10	886	4055
September									0
October									0
November									0
December									0
January									0
February									0
March									0
April									0
May									0
June									0
Total	178	2670	1973	866	302	239	87	1732	8047

Annual Juvenile Circulation

	Benson	Germantown	Metamora	Roanoke	Spring Bay	Washburn	Tumble	Total
July	200	2388	1611	970	116	81	77	5443
August	136	1534	1657	735	123	119	10	4314
September								0
October								0
November								0
December								0
January								0
February								0
March								0
April								0
May								0
June								0
Total	336	3922	3268	1705	239	200	87	9757

YA YOUNG ADULT

	Benson	Germantown	Metamora	Roanoke	Spring Bay	Washburn
July	1	123	146	55	0	2
August	4	66	131	33	1	0
September						
October						
November						
December						
January						
February						
March						
April						
May						
June						
Total	5	189	277	88	1	2

PATRON INTERNET USE

	Benson	Germantown	Metamora	Roanoke	Spring Bay	Washburn
July	0	256	32	22	4	13
August	4	243	13	27	9	10
September						
October						
November						
December						
January						
February						
March						
April						
May						
June						
Total	4	499	45	49	13	23

IPDPL 2023 Summer Reading Program
Final Review and Report

- 1) **Overview:** Summary of the program, program mechanics, and prizes awarded.
 - a) **Theme:** The theme for the 2023 summer reading program was “Find Your Voice.” This theme came from the iRead Reading Programs division of the Illinois Library Association.
 - b) **Dates:** The 2023 summer reading program began on June 1 and concluded on July 31, 2023. Final prizes were awarded on August 1, 2023.
 - c) **Changes:** This year’s program had a similar format to the SRP put forth in 2022, but with fewer requirements for program completion and more opportunities for readers to win prizes. Activities other than reading were still included in the program but were not required for program completion. Instead, completing activities earned readers extra chances to win ticket drawing prizes.
 - i) **Reading Materials:** In keeping with previous years’ programs, participants were allowed and encouraged to read any material of their choosing, with no requirement for reading materials to be checked out from the library. Acceptable reading materials for logging included print books and periodicals, eBooks, audiobooks, and video Story Time books.
 - ii) **Reporting:** Patrons tracked their progress through the SRP using the Beanstack reading platform website or the Beanstack Tracker mobile app available for phones and tablets.

- 2) **Program Participation**
 - a) **Registration:** Registration opened on May 22, 2023. We had a total of 736 readers register for the three SRP challenges. We encouraged entire families to register by offering different challenges for readers based upon the reader’s ability and desired goal. Registration was up by 6.67% over the previous year.
 - b) **Challenges:** Participants registered for one of three reading challenges – Read-To-Me, Casual Readers, and Avid Readers. Each challenge had its own goals and requirements. All reading was judged to be age/reading level-appropriate by the reader or the reader’s parent/guardian. Each challenge also offered

thirty different activities related to the theme, so participants could choose which activities they wanted to do, if any.

i) Participants in the Read-To-Me challenge had a reading goal of 50 books. Books could be read aloud to the participant, or the participant could listen to or read solo with traditional books, digital books, e-books, or book videos/story hours. 214 participants (29.08% of overall) registered for the Read-To-Me challenge.

ii) Casual Readers had a reading goal of 25 hours. Any materials read/listened to qualified for acceptable reading time. 295 participants (40.08% of overall) registered for the Casual Readers challenge.

iii) Avid Readers had a reading goal of 50 hours. 227 participants (30.84% of overall) registered for the Avid Readers challenge.

c) Participation: Readers could begin logging their reading and activities on June 1, 2023. The last day to log was July 31, 2023. Across all three challenges, a total of 9,287 books and 766,305 minutes (12,771.75 hours) by 608 of the 736 registered readers. This represents an 82.61% overall participation rate, up 10.75% from 2022.

i) Registered Readers include anyone who registered for any challenge in the Find Your Voice summer reading program.

ii) Active Readers include anyone who completed at least one log entry in any challenge.

iii) Program Completions include any reader who met all reading requirements for the challenge they were registered for.

d) Completion: 371 readers completed their chosen reading challenge. This is 52.14% of all active readers, and 43.07% of all registered readers.

SRP Participation and Completion

	<u>Program Totals</u>	<u>Read-To-Me</u>	<u>Casual Readers</u>	<u>Avid Readers</u>
Registered Readers	736	214	295	227
Active Readers	608	197	227	191
Completed	317	125	117	75

- 3) **Program Support:** Support for this year’s program came from a wide variety of sources, include Beanstack, iRead Reading Programs, and an array of community partners.
- a) **Beanstack:** 2023 was our third year using the Beanstack reading platform. This platform includes reading challenge templates that can be modified to accommodate the goals for the library’s program, along with supporting artwork from iRead Reading Programs. Readers create an online account on the IPDPL Beanstack website, then record their reading and activities for their challenge either on the website or via the Beanstack Tracker mobile app.
 - b) **iRead Reading Programs:** Program materials were purchased from the iRead Reading Programs division of the Illinois Library Association. Materials included posters, signage, and staff buttons to advertise the SRP, bookmarks, pencils, and the program resource guide. Program-branded items were included with participant prizes.
 - c) **Community Partners:** Donation request emails and letters were sent to area businesses, asking for support for our summer reading program. A total of over \$36,000 in donations were received from our community partners. Most donations were in the form of coupons for a free food item, free venue entry, or purchase discounts from area vendors. Some cash-equivalent gift certificates were also donated. Cash donations were used to purchase additional prizes, including three Kindle Fire tablets, or to offset other program costs. Community partners included Amy Ward, Brookfield Zoo, Casey’s, Caleri’s Café & Bakery, CEFCU, Chik-Fil-A (East Peoria), Commerce Bank, Dairy Queen, Elevate Trampoline Park, Eli’s Café, Fired Up Pottery Studio, First Ascent Climbing & Fitness, Flanagan State Bank, Goodfield State Bank, Heartland Bank, Kate Klise, Kouri’s Grill & Bar, LogoWear Unlimited, McDonalds (Metamora), Monical’s Pizza, Par-A-Dice Casino, Peoria Park District, Peoria Riverfront Museum, Peoria Symphony Orchestra, Texas Road House, and Wildlife Prairie Park. Barnes & Noble and Peoria

Rivermen Hockey offered simultaneous reading programs, allowing IPDPL readers to “double-dip,” recording their reading across multiple programs. Prizes for these programs included free books and free hockey tickets respectively.

- 4) **Reading Rewards:** In the Beanstack software, digital badges are awarded within a challenge, including badges for registration, for milestones and activities within the challenge, and for challenge completion. Tangible prizes for this year’s program were sorted into categories – Registration and Finishing prizes, Tier or progress prizes, Branch-level prizes, Ticket Drawing prizes, and Grand Prizes.
- a) **Registration Prizes:** Readers were given an iRead pencil and bookmark upon registration.
 - b) **Tier Prizes:** Readers were awarded a prize at different milestones within their challenge. These prizes included an activity & coloring book, slime, and coupons for free food items and free visit passes. Value of these coupons ranged from \$1 to \$19. These prizes were identical across all three challenges.
 - c) **Finishing Prizes:** Each participant who met all challenge requirements was awarded a completion prize consisting of a Texas Road House Certificate of Achievement, a copy of the Barnes & Noble reading log, and the Peoria Rivermen ticket form.
 - d) **Branch-level Prizes:** IPDPL purchased branch-level prizes to be awarded to one winner from each challenge at each branch. Read-to-Me readers were entered into a drawing for a copy of *Abuela and Me* by Meg Medina along with a Mango the Parrot hand puppet, and Casual and Avid readers were given a choice between a drawing for a kid’s Huffy bike or a LEGO White House kit. Read-to-Me readers qualified for the book and puppet set by reaching Tier 5 in their challenge. Casual and Avid readers qualified for the bike/LEGO drawings by completing their reading requirements.
 - e) **Ticket Drawing Prizes:** Readers earned virtual raffle tickets for each reading and activity badge earned in their chosen challenge. Approximately 100 Ticket Drawing prizes were available across the three challenges, but readers could only enter those drawings associated with their chosen challenge. Prize values in this category ranged from \$1 to \$210. The total value of all ticket drawing prizes was \$5,097.25.

- f) **Grand Prizes:** Three grand prize winners, one from each reading challenge, were randomly selected from those who completed the program. Grand Prizes were age-appropriate Kindle Fire tablets.

5) Program Reception and Participant Feedback

A post-program survey was launched in August to run through September 13th. As of this writing, the survey is still collecting data, so all responses referenced here should be considered preliminary. A complete analysis of the survey results will be available after the survey collection is complete.

- a) **Overall Reception:** Almost all post-program survey participants liked or loved the program. One respondent was neutral, and no respondents answered negatively toward the program.
- b) **Registration:** To participate in IPDPL reading challenges, patrons are encouraged to create an online account within the Beanstack platform, and then can choose to opt-in for any challenge available to them. Challenges are presented only to readers who meet challenge parameters (e.g., challenges restricted by age, grade, etc.). Readers are asked to update their account profiles every six months.
- c) **Logging:** This was the third year our readers used Beanstack to log reading. Most readers have adapted well to the Beanstack platform, with preliminary survey responses reflecting a decrease in the number of logging complaints. Most respondents indicated they accessed the Beanstack platform via the platform's smartphone app, Beanstack Tracker. Paper logs were available for all this year's summer reading challenges, although we are not aware of any patrons who used paper logs in place of the online/digital logging platform.
- d) **Prizes:** The prize structure was altered slightly from previous years. The Grand Prize for each challenge was pared down to a single Kindle Fire tablet for each challenge. All other prize donations were assigned as either Tier prizes or Ticket Drawing prizes. Tier prizes made it possible for patrons to be guaranteed a particular prize (while supplies lasted) when they completed certain reading requirements. Increasing the number of available Ticket Drawing prizes allowed more readers to win additional prizes. In total, 137 prizes were awarded through drawings (Ticket drawings, Branch-level drawings, and Grand Prize drawings). Readers liked the availability of more prizes in addition to the Tier prizes.

6) 2024 Preview and Recommendations

a) Theme: The 2024 theme, as chosen by iRead, is “Read, Renew, Repeat.” This theme features the idea and practice of conservation, focusing on protecting species from extinction, maintaining and restoring habitats, enhancing ecosystem services, and protecting biological diversity.

b) Recommendations:

i) IPDPL should continue to use Beanstack for future reading challenges. Reader participation in the summer reading program and other “off-season” reading challenges has shown continued growth since adopting the Beanstack platform.

ii) Future summer reading programs should continue with required reading and optional activities to augment the theme and provide additional opportunities for readers to earn prize tickets.

iii) Staff should encourage readers who are hesitant to use the online platform to participate in reading challenges using paper logs.

c) Prizes: We should continue to solicit donations from community partners and strive to include a wider array of local businesses. Having assigned prizes made distribution much easier for staff. This was beneficial for streamlining exchanges at the circulation desk, eliminating wait times for other patrons. Most readers enjoyed the raffle-style awarding of the ticket drawing prizes, which allowed them to enter drawings only for those prizes they wanted to win.

Respectfully submitted,

Donna L. Forbis

September 12, 2023

Monthly Programming

August 2023

Special Programs

Back to School Scavenger Hunt: This was a month-long, passive children's program offered at all branches. Participants had to search the library to locate images of school supplies hidden throughout the branch. 131 entries were returned, and one winner was selected from each branch. Branch participation totals: B = 16, GH = 26, M = 27, R = 42, SB = 9, W = 11.

Art in the Library: August 2 & 9, Washburn. Rosemary Baker is leading a 4-week art education program for children and teens, ages 11 and up. Attendance totals for August: 5 teens, 2 adults.

Marvelous Monarchs: Tagging and Releasing Migratory Butterflies: August 26, Spring Bay. Theresa Buley gave a presentation on Monarch butterflies, including information about life cycles and migratory patterns, along with a demonstration on how to tag butterflies. Approximately two dozen butterflies were tagged and released during the event. Attendees assisted in tagging and were able to interact with the butterflies inside a net tent before the butterflies were released into the wild. 43 people attended the event.

Central Illinois Reads Presents: Author Laurie Halse Anderson: August 29, Peoria Public Library. Children's author Laurie Halse Anderson gave a presentation discussing her writing and the recent increase in book challenges nationwide. This presentation was part of the Central Illinois Reads partnership. A total of 147 people attended the event. Known IPDPL cardholders in attendance included 11 adults and 3 teens.

Beanstack

1,000 Books Before Kindergarten ongoing challenge: Readers are challenged to log 1,000 reading sessions before beginning Kindergarten. We had no new registrations in August. We had 11 active readers in August, logging 298 books for 8 badges. We had one challenge completion in August.

2023 Adventure 365 year-long challenge: Readers are challenged to log 10,000 minutes during the year. There were 4 new readers added in August. 32 readers made at least one log entry during the month. Readers logged 26,702 minutes (445.03 hours) of reading in August, earning 62 badges. We had 2 challenge completions in August.

There were no monthly challenges for August.

Summer Reading 2023

Our annual Summer Reading Program closed on July 31st, and prize winners were drawn during the first week of August. Three grand prizes (Kindle Fire tablets), eighteen branch prizes, and 116 ticket drawing prizes were awarded. A more detailed summer reading report is attached under separate cover.

Children's Programming

Weekly children's programs are held outdoors (weather permitting) at all six branches or their associated green-space locations. Germantown Hills, Spring Bay, and Washburn programs are held on library grounds. Benson, Metamora, and Roanoke programs are held at Benson Community Park, Black Partridge Park, and Roanoke City Park, respectively.

Baby Bookworms: Baby Bookworms meets twice a week, once each at Germantown Hills and Metamora. There were 3 sessions at each location in August. Participant totals for August: GH = 47 (26 children, 21 adults), M = 16 (8 children, 8 adults).

Story Time: Story Time meets 6 times per week, once at each branch. Totals for August: B = 15 (11 children, 4 adults); GH = 13 (7 children, 6 adults); M = 13 (8 children, 5 adults); R = 15 (9 children, 6 adults); SB = 25 (14 children, 11 adults); W = 8 (5 children, 3 adults).

School Visits: There were four school visits in August to Little Oaks Daycare and Once Upon a Time Day Care. IPDPL also attended back-to-school events at five schools within the district.

- 8/3 – Little Oaks Day School (ages 7 – 11) – Total attendance: 27 (24 children, 3 adults) – 54 Take & Make kits delivered
- 8/14 – Once Upon a Time Daycare (ages 7 – 11) – Total attendance: 12 (9 children, 3 adults) – 9 Take & Make kits delivered
- 8/14 – Lowpoint-Washburn Elementary Meet the Teacher night – Total attendance: 67
- 8/14 – Lowpoint-Washburn Junior and Senior High School Meet the Teacher night – Total attendance: 24
- 8/14 – Metamora Township High School Freshman night – Total attendance: 82
- 8/15 – Germantown Hills Elementary Back to School night – Total attendance: 72
- 8/15 – Metamora Grade School Back to School night – Total attendance 143
- 8/28 – Once Upon a Time Daycare (ages 7 – 11) – Total attendance: 7 (6 children, 1 adult)
- 8/31 – Little Oaks Preschool Career Day – Total attendance: 14 (12 children, 2 adults) – 19 Take & Make kits delivered

Library Spaces Usage

Germantown Hills: The Meeting Room was reserved 3 times for private functions. Study Room A was reserved 18 times, and Study Room B was reserved 15 times. The Cricut Maker Station was reserved 5 times. The children's computers in Germantown Hills were used 92 times in July.

Roanoke: The Meeting Room was reserved 5 times for private functions. The Study Room was not used in July.

Recurring Programs

Book Buzz Book Club: August 8, Germantown Hills. The book for August was *Born a Crime*, by Trevor Noah. 10 adults attended.

Children's Play Spaces: Tracking engagement with toy kitchens and train tables. G = 133, M = 41, R = 72.

Coloring Pages: Three branches (Benson, Roanoke, and Washburn) distributed coloring pages in June. A total of 54 pages were distributed between the branches.

Email Newsletter: 21,116 Wowbrary email newsletters were sent to 4,252 active users.

General Reference Questions: 223 reference questions were answered in July.

Germantown Hills Garden Club: August 14, Germantown Hills. The Garden Club met to discuss Herb Gardens. 9 adults attended.

Jigsaw Puzzles: July puzzle counts: B = 51, M = 0, SB = 5.

Knit & Stitch Group: This group meets each Wednesday morning in the Germantown Hills community room. They had a total of 62 knitters attend in August. Weekly breakdown: 8/2 = 9; 8/9 = 16; 8/16 = 9; 8/23 = 13; 8/30 = 15.

LEGO Clubs: LEGO play times are available in four branches daily, weekly, or monthly, depending upon the branch. B = 12, M = 0, R = 8, W = 4.

The Papercrafter's Workshop: This group met 2 times in August, and a total of 8 adults attended.

Patron Tech Support: All six branches are now tracking this metric. Staff provided patron tech support 95 times in July.

Peoria Poetry Club: August 12, Germantown Hills. This group hosts an open-to-the-public monthly meeting in the Germantown Hills community room. There were 10 people at the July meeting.

Popcorn Night: August 10, Spring Bay. 10 bags of popcorn were handed out.

Spring Bay Bookies: August 7, Spring Bay. The book for August was *Look Again* by Lisa Scottoline. There were 11 people in attendance.

Take & Make Kits: The August Take & Make kit was a paper Watermelon Wreath, in honor of National Watermelon Day. A total of 161 kits were distributed. Branch totals: B = 8; GH = 65; M = 39; R = 25; SB = 10; W = 14

Teen Advisory Board: August 10, Germantown Hills. The TAB met this month for a Game Night. 2 adults attended the August meeting.

Monthly Marketing Report

August 2023

Ad Spend: We did not use any on-air spots in August.

Coverage: We had four listings of upcoming events in the *Woodford County Journal* in August.
An article profiling the Metamora renovation appeared in the *Woodford Courier* in August.

Press Releases: No new press releases were sent in August.

Social Media: Ongoing analytics are included below.

Facebook

Facebook Page Performance

Month	Posts	vs. Previous Month	Stories	vs. Previous Month	Page Reach ¹	vs. Previous Month	Page Visits ²	vs. Previous Period ³	New Followers	vs. Previous Month	Total Followers
January 2023	26	↓ 7.1%	N/A		1,799	↓ 55.7%	737	↑ 28.4%	17	↑ 54.5%	Not available
February 2023	28	↑ 21.7%	N/A		3,113	↑ 90.7%	651	↓ 1.5%	14	0%	1,722
March 2023 ³	33	0%	N/A		3,968	↑ 26.4%	671	↓ 8.6%	36	↑ 140%	1,761
April 2023	23	↓ 30.3%	N/A		2,663	↓ 32.9%	591	↓ 11.5%	14	↓ 61.1%	1,773
May 2023	23	0%	1	↑ 100%	5,452	↑ 104.7%	1,068	↑ 79.8%	23	↑ 64.3%	1,792
June 2023	30	↑ 30.4%	1	0%	6,528	↑ 19.7%	1,570	↑ 47%	17	↓ 26.1%	1,810
July 2023	29	↓ 3.3%	3	↑ 100%	5,514	↓ 15.5%	1,103	↓ 29.7%	13	↓ 23.5%	1,819
August 2023	22	↓ 24.1%	1	↑ 100%	3,532	↓ 35.9%	1,154	↑ 4.6%	15	↑ 15.4%	1,841

¹ *Reach* measures the estimated number of people who saw any content from or about IPDPL, including posts, stories, ads, and social information from people who interact with IPDPL on Facebook.

² *Visits* measures the number of times people visited the IPDPL Facebook page.

³ *Previous Periods* include the prior month or the immediate past 31 days, so comparisons for March include all of February and the last 3 days of January.

Facebook Audience

Age	Women	Men
18 – 24	1.0%	0.3%
25 – 34	12.7%	2.8%
34 – 44	30.1%	4.0%
45 – 54	18.1%	2.8%
55 – 64	10.6%	1.4%
65 +	13.4%	2.8%

Metamora, IL	21.6%
Germantown Hills, IL	21.2%
Peoria, IL	8.8%
Roanoke, IL	4.5%
Washington, IL	3.4%
Washburn, IL	2.8%
East Peoria, IL	2.6%
Eureka, IL	1.5%
Morton, IL	1.3%
Spring Bay, IL	1.2%

Instagram

Instagram Page Performance

Month	Posts	vs. Previous Month	Stories	vs. Previous Month	Page Reach¹	vs. Previous Month	Profile Visits²	vs. Previous Period	New Followers	vs. Previous Month³	Total Followers
April - May 2023	15	N/A	1	N/A	46	↑ 100%	63	↑ 100%	77	Not Available	77
June 2023	9	↓ 35.7%	1	↓ 35.7%	45	↑ 2.3%	23	↓ 48.9%	15	Not Available	92
July 2023	16	↑ 77.8%	4	↑ 300%	85	↑ 88.9%	22	↓ 4.3%	18	↑ 63.6%	105
August 2023	10	↓ 37.5%	0	↓ 100%	45	↓ 47.1%	14	↓ 36.4%	9	↓ 50%	114

¹ *Reach* measures the estimated number of people who saw any content from or about IPDPL, including posts, stories, ads, and social information from people who interact with IPDPL on Instagram.

² *Visits* measures the number of times people visited the IPDPL Instagram profile.

³ New Follower data analysis is not available for accounts with fewer than 100 followers.

YouTube Channel

We are currently not posting any new material on our YouTube channel. Metrics reflect the performance of previously posted videos.

YouTube Channel Performance

Month	Total Channel Views	Watch Time (in hours)	Impressions ¹	Impression Click-through Rate ²
January 2023	660	17	7,451	4.2%
February 2023	422	12.3	4,546	4.4%
March 2023	590	18.5	6,178	3.7%
April 2023	405	10.5	6,284	3.2%
May 2023	678	11.0	8,012	3.8%
June 2023	464	9.8	4,368	4%
July 2023	384	7.5	3,076	4.7%
August 2023	644	15.6	6,705	4.9%

¹ *Impressions* measure how many times video thumbnails were shown to viewers across all of YouTube.

² *Impression Click-throughs* measures how often viewers watched a video after seeing an impression.

YouTube Audience

Month	Returning Viewers ¹	Unique Viewers ²	Subscribers ³
January 2023	29	442	0
February 2023	14	326	-1
March 2023	19	401	+6
April 2023	14	319	0
May 2023	19	442	-1
June 2023	18	265	-1
July 2023	3	253	0
August	52	471	-1

¹ *Returning Viewers* have watched our channel previously and returned during the measurement period to watch again.

² *Unique Viewers* discovered our channel for the first time in the measurement period.

³ *Subscribers* measures the net gain or loss of people who have signed up to receive notifications each time we post a new video.

IPDPL Website: Performance overview for August 2023

- 3,086 visits to our website
- 1,157 visitors
- 596 visits referred by a search engine (Google, Bing, Yahoo, etc.)
- 180 clicks on the link to the library Calendar of Events
- 160 clicks on the link to the RSA online catalog
- 38 clicks on the IPDPL Beanstack link
- 47 clicks on digital resource links (eBooks, audiobooks, and streaming books read online)
- 17 clicks on social media links (Facebook, Instagram, YouTube)
- 13 Database links used 120 times
- 6 clicks on the Explore More Illinois link

Metamora Library transforms old into new



Photo by Dawn Smith

JoEllyn Curry
Courier Newspapers

It's hard to imagine what Abraham Lincoln would say if he could still stroll along the brick roads of Metamora, just east of the courthouse where he once practiced law.

Perhaps he would stop in front of the building at 208 E. Partridge Street and declare

something like "Two score and ten years ago a library opened its doors on this ground for the citizens of this great village of Metamora, Illinois. Today, we see the unfinished work of something much greater to come."

The library, which has actually been in operation since 1950, held a grand opening at the Partridge Street location on October 28,

1973. With the exception of new books and ever-changing technology, not much has changed in that space (not even the carpet!) since that day already a half century ago. (Or, two-score and ten years ago).

Library Director Dawn Smith said improvements for Metamora were always in the long term plan, but serious discussions were tabled over the years due to more pressing issues with the district's other branches.

In addition to Metamora, Illinois Prairie District Public Library (IPDPL) comprises five other branch libraries in neighboring towns: Benson, Roanoke, Germantown Hills, Spring Bay and Washburn.

In 2016, the Germantown Hills branch moved into a brand new facility on Woodland Knolls Road. In 2020, the library in Roanoke, which was once a funeral home, got an entire revamp.

Now, in 2023, it's Metamora's turn. The Partridge Street location closed the third week of June, right before Old Settlers Days arrived on the Square. Then came the three week long challenge of moving fifty years worth of library materials before the inside demolition began in July.

Today, the interior has been stripped to the bare bones, and the exterior facade is gone and boarded up for the time being.

The target completion date is set for January 31, 2024. In the meantime, Metamora has opened a temporary location at 900 W. Mount Vernon Street, across the parking lot from the Goodfield State Bank.

While the community eagerly awaits this renovation, the path to construction hasn't always been the easiest.

The topic has been a hot-button issue over the years, one that divided Metamora residents and members of the Library and Village boards.

The building on Partridge Street dates back to the early 1900's. Some residents, citing various issues century old establishments tend to have, were calling for new construction; one with more parking, handicap accessibility, greenspace, and modern amenities.

Others, not wanting to let go of the historical location, were calling for it to stay put.

Many suggestions were tossed around, and at one point there was talk of a new facility going up west of town at Black Partridge Park on Coal Bank Road.

In the end, the resolution came down to time and money.

"Something needed to happen, and with the cost escalation and the supply chain issues, like with everything else, the cost of building became unattainable," said Smith. "I didn't want to see the people of Metamora wait five, six, ten more years until we saved the money to be able to build a new building."

Smith, who admitted she was "Team Black Partridge" at first, is very excited about the changes happening at the old library site, and she thinks the community will really enjoy it, as well.

When completed, the new space will have an entirely different look and feel both inside and out. Getting into the library will be more accessible for those with disabilities. Inside, it will be a more cohesive unit, unlike before. The changes will include separate sections allowing for two study rooms (that can be combined to a larger study room via an accordion wall divider), a designated makerspace, areas for Adult and Youth Services and a young adult/teen "hang out" space.

"It's not going to be just come in and grab your book and leave," commented Smith. "It's going to be a more inviting space, and you're gonna want to stay."

See LIBRARY, pg 6

HURRY! Register Now!

SNYDER VILLAGE

25TH ANNUAL



TEE IT UP
GOLF OUTING
BENEFIT

Join us for a fun day of golf at
Metamora Fields Golf Club!

All proceeds support the
Snyder Village Resident In Need Fund.

FRIDAY
JUNE 16

\$150 fee includes
lunch, golf, cart,
snacks & gift.

Tee times available
7:30 am - 1:30 pm.
Call now to reserve
your tee time!

Call Mike Lane
to register at
(309) 366-4116
or visit our website
under "Ways to
Give".

Little Oaks & Pumpkin Place

In business, since 1979, offering dedicated preschool, child care and school age programs year round. Serving children ages 6 weeks to 12 years old.

1820 S. Main St., Morton 505 Woodland Knolls, Germantown Hills
263-8222 | pumpkinplace.org 383-3300 | littleoakschildcarecenter.org

Woodford Living

Fresh new look, name coming to a favorite former restaurant in Eureka

JoEllyn Curry
Courier Newspapers

A popular restaurant in Eureka is re-opening its doors after a two year hiatus.

Though it will be under the same ownership and at the same location, it will be a “fresh” experience for the community.

What was formerly known as The Chanticleer will now be called “Pickled Radish Provisions Company”.

When Jeff and Shelli Stahl closed The Chanticleer in May of 2021, it truly was the end of an era. They had hoped someone else would buy the space and carry on the legacy

the Chanticleer had built over the decades.

When that didn't happen, the Stahls decided to jump back into the game. But this time, with a fresh new style.

The couple made an official announcement on the restaurant's Facebook page earlier this month. In that announcement, they said the new menu will include some Chanticleer favorites, but it will also focus on locally sourced proteins and produce.

“We have taken our inspiration from the days when people helped and contributed together to make a community strong. Food was



LIBRARY Cont. from page 5

Though the building is more than 100 years old, it has good bones and is still structurally sound. So much so, that early on in the demolition a contractor told Smith that it could stand for 100 more years.

“The architects and the engineering firm went through and did a thorough exam. They came in and they examined every single system. I had a group of ten people there, and they went through it with a fine-tooth comb.”

Smith said the renovation is really a visual representation of all the changes the library has been implementing over the past several years.

In a world where looking up anything is literally just a click away anytime of day, many would-be patrons may not think of going to the library to conduct further research. But

Smith stressed that she would love for the library to be the first place people think of when they are seeking information.

“We can help people sift through the vast amount of information available on the internet and elsewhere,” she said.

The IPDPL has added programs (both online and in-house) and electronic resources to help patrons find the correct information.

“People don't know that we've changed,” Smith stated. “People don't know that there's been, I would say, a total different philosophy in past five years...we really want to be a resource for the community and the local schools.”

More information about a grand re-opening will be available closer to the completion date. Updates will be posted on the IPDPL's weekly email newsletter and on its Facebook and Instagram accounts.

scarce and preserving food without refrigeration was a way of life. Groups of people came together to provide food and goods to one another,” they typed in the announcement.

The couple also mentioned an in-house advertising program called “A Seat at the Table” for companies that may be interested.

For now, the space at 744 N. Main in Eureka still has the old signage, but the building

itself is going through a transformation both inside and out.

An opening date has not yet been determined, but the Stahls say they hope to open “Pickled Radish Provisions Company” sometime in October.

For more information, and to stay up to date on the ongoing changes, check out Pickled Radish Provisions Co page on Facebook.

Choose your chill!
Try a Frozen Beverage or Frappè today!!

McDonald's NOW HIRING
FULL AND PART-TIME

Metamora 309-367-9333 Washington 309-444-9312 Morton 309-263-2402

GET IT ON Google Play Download on the App Store

EOE

Mushroom Compost • Mulch
Shredded Black Soil
White Rock Sand • Gravel
Landscape Rock

BERNARD KRUMHOLZ Trucking, Inc.

309.467.2110

Ethical. Hardworking. Professionals.

HEINOLD HEATING & AIR-CONDITIONING

Get a Free Estimate
(309) 467-6112
517 W Center St. Eureka IL
heinoldheating.com

HVAC Installation | HVAC Repair | HVAC Retrofit

BBB ACCREDITED BUSINESS Carrier FACTORY AUTHORIZED DEALER