

AGENDA
SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT
BOARD OF TRUSTEES
650 Deerwood Dr., Shorewood, IL 60404

May 8, 2025
General Meeting, 7:00pm

1. Welcome
2. Call to order and roll call of Current Trustees
3. Approval of Minutes:
 - Regular Meeting, April 23, 2025
4. Administer Oath of Office to Tiffany Allen-Smith and Arthetta Reeder by Current Secretary Karen Voitik
5. Roll Call of Trustees
6. Comments from the Public

MEMBERS OF THE PUBLIC ARE INVITED TO SPEAK TO THE BOARD. COMMENTS ARE TO BE LIMITED TO THREE MINUTES OR LESS. DUE TO OPEN MEETINGS ACT RESTRICTIONS, ACTIONS MAY NOT BE TAKEN ON ITEMS NOT ALREADY ON THE AGENDA, BUT ACTION MAY BE DEFERRED TO A LATER BOARD MEETING.
7. Treasurer's Report – April 2025
8. Approval and Payment of Bills
9. Librarian's Report
 - a. Director's Report
 - b. Department Heads
10. Old Business
 - a. Parking lot (Discussion)
11. New Business –
 - a. Elections of Officers of the Board (President, Vice-President, Secretary & Treasurer); Officers officially seated **(Action)**
 - b. Approve Resolution 25-1 "Honoring Tracy Caswell for Four Years of Service to the Library Board" **(Action)**
 - c. Resolution 25-2 "Authorizing Signers for Wintrust Bank Accounts to be President, Treasurer & Director" **(Action)**
 - d. Authorizing the set-up of a checking account at Wintrust with signers to be President, Treasurer, and Director **(Action)**
 - e. Authorizing the closing of DCEO Grant account at Wintrust *9335 and using the remainder of the funds for a stone monument **(Action)**
 - f. Authorizing the signing of the Engagement Letter with Mack & Associates for FY25 Audit **(Action)**
 - g. Appoint Secretary's Audit Committee **(Action)**
 - h. Appoint Building Committee **(Action)**
 - i. Discuss the Operating Budget for FY26 **(Discussion)**
12. Announcements
 - a. Agenda building for June meeting
 - b. Summer Reading Kickoff, **June 5th**, 5 pm -7 pm
 - c. Photos of the Board to be taken at **June 12th** meeting
13. Adjournment

Any individual requiring special accommodations as specified in the Americans with Disabilities Act is requested to notify the Shorewood-Troy Public Library District Director at 815-725-1715 at least 24 hours before the meeting date.

For further information regarding this meeting agenda, please contact:
Jennie Cisna Mills, Director, 815.725.1715/jmills@shorewoodtroylibrary.org
Shorewood – Troy Public Library District, 650 Deerwood Dr., Shorewood, IL 60404

**SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT
BOARD MEETING
April 10, 2025**

The Regular Meeting of the Shorewood-Troy Public Library Board of Trustees was called to order by President Thomas Novinski, at 7:00 p.m. on April 10, 2025. The meeting occurred in Meeting Room A of the Library at 650 Deerwood Dr., Shorewood, IL 60404.

ROLL CALL:

TRUSTEES PRESENT:

1. Karen Voitik
2. Tom Novinski
3. Bob Stahl

ABSENT: Tracy Caswell, Vito Schultz, Arthetta Reeder, Kristen McGee

STAFF PRESENT:

Jennie Mills, Director
Cindy Norman, Finance Clerk

VISITORS PRESENT: Tiffany Allen-Smith

After taking roll call and only having three Trustees present, the board failed to meet quorum and was unable to have a formal meeting. Director Mills will send out a straw poll to the board members regarding availability for a rescheduled April meeting. The dates that will be provided to the board for consideration will be April 21st at 7:00 p.m., April 22nd at 7:30 p.m., or April 23rd at 7:00 p.m.

Respectfully submitted,
Cindy Norman, Finance Clerk

**SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT
BOARD MEETING
April 23, 2025**

The regular meeting of the Shorewood-Troy Public Library Board of Trustees was called to order by the President, Thomas Novinski, at 7:00 p.m. on April 23, 2025. The meeting took place in Meeting Room A of the Library located at 650 Deerwood Dr., Shorewood, IL 60404.

ROLL CALL:

TRUSTEES PRESENT:

- | | |
|------------------|-----------------|
| 1. Karen Voitik | 2. Vito Schultz |
| 3. Tom Novinski | 4. Bob Stahl |
| 5. Krysten McGee | |

ABSENT: Arthetta Reeder; Tracy Caswell

STAFF PRESENT:

Cindy Norman, Finance Clerk

VISITORS PRESENT: None

CHANGES/ADDITIONS TO AGENDA: None

APPROVAL OF MINUTES:

Treasurer Stahl moved that the minutes of the regular meeting on March 13, 2025, be approved. Vice President Schultz seconded the motion. All members voted 'yes' to approve.

COMMENTS FROM THE PUBLIC: None

TREASURER'S REPORT:

| | |
|--------------------------------------|---------------------|
| Cash on Hand Beginning of March 2025 | \$ 683,653.50 |
| Cash received during March 2025 | 29,349.39 |
| Disbursements | <u>(154,663.80)</u> |
| Cash on Hand End of March 2024 | \$ 558,339.09 |

Location and Denomination of Cash

| | |
|-------------------------------|---------------|
| Petty Cash | \$ 300.00 |
| General Fund Checking – Chase | 6,715.03 |
| Money Market Fund – Chase | 138,688.29 |
| Old Plank Trail MM X6183 | 329,929.31 |
| Payroll Account – Chase | 16,241.86 |
| License Plates – Chase | 987.13 |
| Old Plank Trail MM X9335 | 1,630.84 |
| Old Plank Trail MM X9981 | 63,843.69 |
| PMA Financial CD80197 | <u>2.94</u> |
| TOTAL | \$ 558,339.09 |

APPROVAL AND PAYMENT OF BILLS:

Vice President Schultz motioned that the bills presented for payment be approved. Secretary Voitik seconded the motion. A roll call vote was taken; the motion passed. All Trustees present voted 'yes.'

LIBRARIAN'S REPORT: None

OLD BUSINESS: None

NEW BUSINESS:

- a. Treasurer Stahl motioned/Vice President Schultz seconded to approve a \$150,000 transfer from Reserves to the General Fund to be repaid no later than June 30, 2025 from tax monies received. A roll call was taken and the motion passed with all members present voting 'yes'.
- b. Vice President Schultz motioned/Treasurer Stahl seconded to approve switching the Library's primary banking relationship to Shorewood Bank & Trust, Wintrust. A roll call was taken and the motion passed with all members present voting 'yes.'
- c. Treasurer Stahl motioned/Vice President Schultz seconded to approve the Policy for Board & Staff Attendance at Community Events. The motion passed with all members present voting 'yes'.
- d. Vice President Schultz motioned/Treasurer Stahl seconded to approve the Revisions to the Library Notary Policy. The motion passed with all members present voting 'yes.'
- e. Vice President Schultz motioned/Treasurer Stahl seconded to approve the Revisions to the Policy on Reference & Reader's Services. The motion passed with all members present voting 'yes.'
- f. Vice President Schultz motioned/Treasurer Stahl seconded to approve Revisions to Usage of Library Computers. The motion passed with all members present voting 'yes'.

ANNOUNCEMENTS: None

Vice President Schultz motioned/Secretary Voitik seconded, for the meeting to adjourn at 7:03 p.m., with all members present voting yes.

Respectfully submitted,
Cindy Norman, Finance Clerk

May 8, 2025

TO: Shorewood-Troy Library Board of Trustees

FROM: Jennie Mills, Director

RE: Swearing in of Trustees and Elections of Officers

Karen Voitik, the Current Board Secretary, will swear in the newly elected Trustees (Tiffany Allen-Smith and Arthetta Reeder) at the beginning of the meeting.

After Old Business, new officers for the Board will be elected. No term limits for officers apply.

+++++

The Board will then need to vote for the Officers of the Board. Board Bylaws, Article II, Sections 1 & 2 state:

Section 1: The officers shall be a President, a Vice President, a Secretary and a Treasurer, elected from among the Trustees at the first regularly scheduled meeting of the Board after election results are certified, each odd-numbered year. The procedure for nomination of officers shall be at the discretion of the Board. Each office shall be held by a different Trustee.

Section 2: Officers shall serve a term of two years beginning the first regularly scheduled meeting of the Board after election results are certified.

The Board will first nominate and elect the President, then the Vice President, then the Secretary, and then the Treasurer. The newly elected President will run the remainder of the meeting.

Director's Report/May 2025

Administrative Duties:

- I filed the first quarter grant report with the DCEO; the Library did receive the final installment of the grant funds owed on April 30th. I feel like popping open some Champagne ☺.
- The final grant report for the DCEO will be filed this week.
- Tom and I met with Tiffany, the Library's newest Trustee, to do an orientation on April 30th.
- The Board meeting will begin with roll calls and then, once the Treasurer's Report is filed for audit and bills are approved, the current Board Secretary will swear newly elected trustees (Arthetta and Tiffany). Officers will then be elected.
- Two committees will be appointed – the Secretary's Audit Committee (which meets only once, in August) and the Building Committee.

Financials:

- The Board Packet includes a resolution to set up a checking account at Wintrust. Wintrust must have \$20,000 held in accounts at all times and not dip below that, or fees will be charged, so we will not be setting up a separate payroll account.
- There is also a resolution in the packet that sets the President, Treasurer, and Director as the signers on all banking accounts. This is the current practice. You should see that the names of the President and the Treasurer are blank because the officers might change. I will fill in the names of the officers once the election goes forward. This is acceptable to Wintrust.
- There is also a request to close down the DCEO grant fund account. This account is now extraneous, and the grant is closing down, so it no longer needs to hold separate funds. The remaining fund balance is a little more than \$1,600. I'm recommending that those funds, which are primarily from the Friends of the Library, be spent on the monument rock, requested by the DCEO.
- The Distribution schedule for the taxes levied is:

Levy Distribution #1 (5/22/2025)
Levy Distribution #2 (6/12/2025)
Levy Distribution #3 (6/26/2025)
Levy Distribution #4 (7/24/2025)
Levy Distribution #5 (8/21/2025)
Levy Distribution #6 (9/11/2025)
Levy Distribution #7 (9/25/2025)
Levy Distribution #8 (10/23/2025)
Levy Distribution #9 (11/20/2025)
Levy Distribution #10 (12/18/2025)

Foundation:

- Foundation funds are now at **\$1,180**.

Honors:

- The Library was notified on April 14th that we were chosen to be recognized in the Team Category for Distinguished Service by the Illinois Chapter of the National School Public Relations Association (INSPRA) for those who partner with school communications offices and ambassadors for public education and advocates for students and staff. Sarah Wells in Troy 30-C nominated our staff for this honor. This was *a completely unexpected honor and tribute*. We were so pleased and excited. Sarah Haish, the Children's Outreach Coordinator, and I will attend the awards celebration in May to accept this.
- Speaking of potential honors, the PSAAC After-Party is Wednesday, May 21st. Who would like to attend?

Staffing:

- Elise Tarrant, the Library's part-time Technical Services Assistant, has accepted a full-time position with the Joliet Chamber of Commerce. We are currently accepting applications to fill the role.

Meetings:

- Department Head Meeting, Internal (April 15, 2025)
- Pinnacle Governing Board, External (April 18, 2025)
- Wintrust Banking Pre-Setup Phone Call, External (April 30th, 2025)
- Trustee Orientation, Internal (April 30th, 2025)

Technical Services Department Head Report

April 2025

April meetings and events:

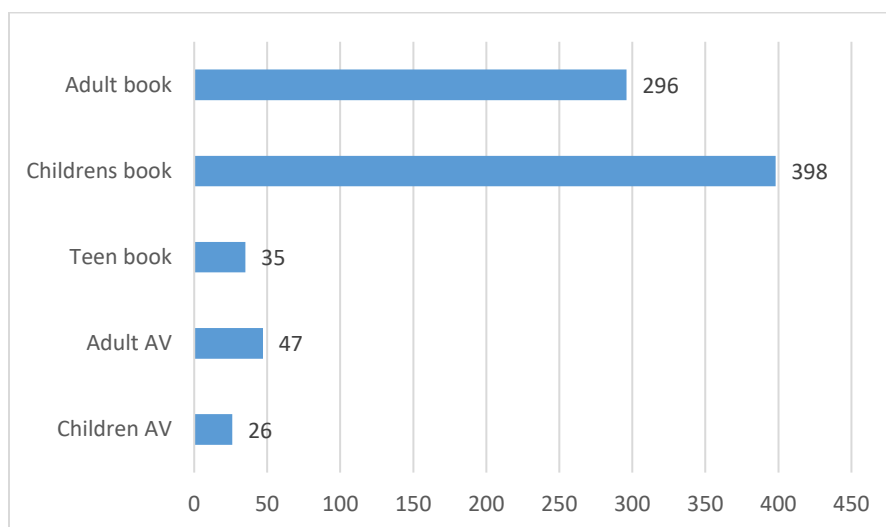
- 4/7 – Parking lot ribbon cutting and reception
- 4/15 – Department Head meeting
- 4/16 – Ingram’s Mastering iPage for Adult Selectors webinar
- 4/22 – PinOperations meeting - Fountaindale

Current projects and news:

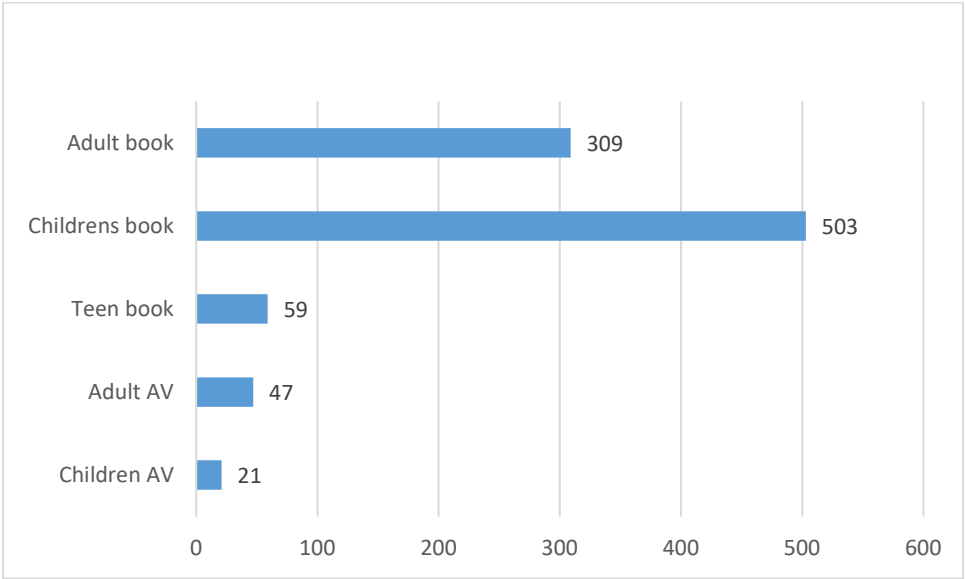
- Elise, our Technical Services Assistant is leaving May 2, for a full-time job at the Joliet Chamber of Commerce. I wish her the best!

Tech Service Statistics

Items processed, cataloged, and added to the collection in April:



Items ordered in April:



Collection Trends

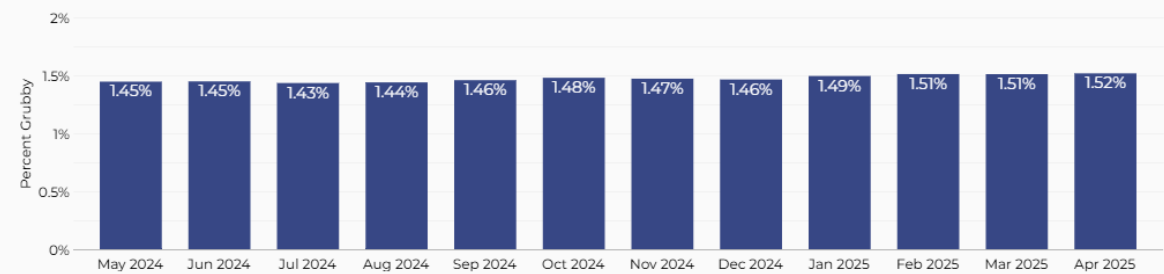
Total Items

| Material Type | Top 10 - Date / Total Items | | | | | |
|---------------|-----------------------------|----------|----------|----------|----------|----------|
| | Apr 2020 | Apr 2021 | Apr 2022 | Apr 2023 | Apr 2024 | Apr 2025 |
| Audio | 3,265 | 2,972 | 1,514 | 1,627 | 1,575 | 1,583 |
| Book | 20,518 | 20,334 | 19,236 | 18,885 | 19,494 | 19,744 |
| Magazine | 547 | 584 | 581 | 176 | 223 | 254 |
| Movie | 3,242 | 3,440 | 2,921 | 2,884 | 2,975 | 3,082 |
| Other | 84 | 99 | 103 | 119 | 119 | 132 |
| Grand total | 27,656 | 27,429 | 24,355 | 23,691 | 24,386 | 24,795 |

Dead Items



Grubby Items



Respectfully submitted,

Leslie Lovato
Technical Services Manager

MONTHLY REPORT

LORI FREEMAN
CHILDREN'S MANAGER

April
2025

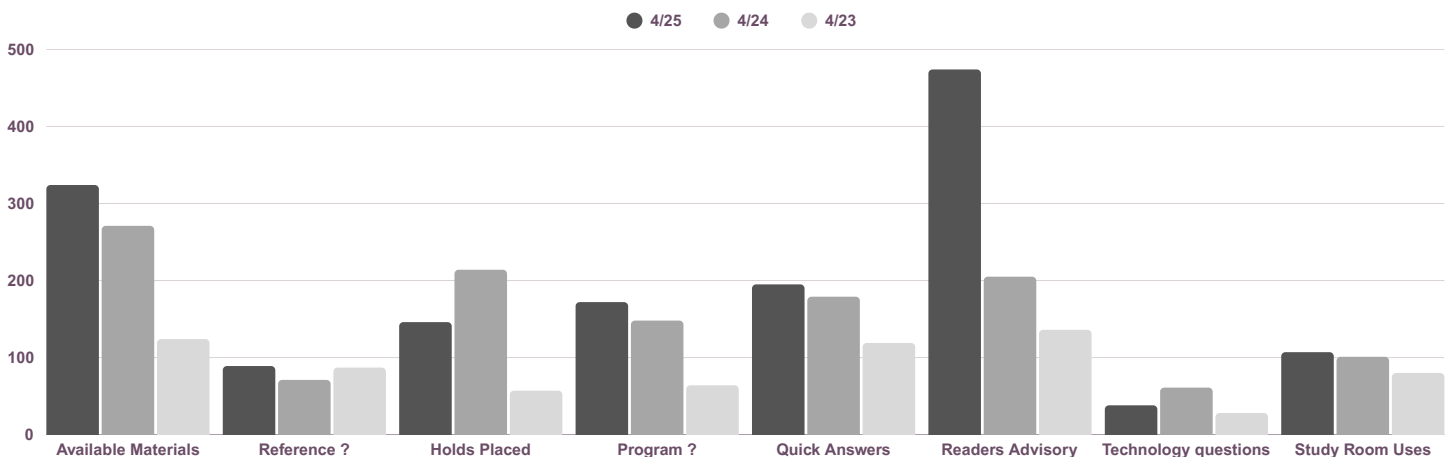
DEPARTMENT UPDATES

- **INSPIRA Award**- The Children's Department has been selected for recognition in the Team category as part of the 2025 Distinguished Service Celebration sponsored by the Illinois Chapter of the National School Public Relations Association (INSPIRA). Sarah Wells, Director of Communications for the Troy School District 30-C, nominated us for this recognition. This celebration recognizes individuals and groups throughout the state who partner with the school communications office and serve as ambassadors for public education and champions of students and staff. I am so proud of my department for receiving this recognition. The banquet will be held on May 16th in Oakbrook. Sarah, our Outreach Librarian, and Jennie will attend to receive the award.
- **Shorewood Neighbors**- The Shorewood Neighbors, a local Magazine, will be highlighting the Friends of the Library. I sat down with the groups Vice President, Erin Gilmartin, Secretary, Becky Brillion, and Treasurer, Karen Voitik to do a Q&A. I sent their responses to John Stein, Content Coordinator, who will be sending it Bernard Thompson to write the article. TBD when pictures will be taken.
- **Browsable Non-Fiction Project**- The beginning section of non-fic has been relabeled and Sarah and I started shifting the books. Patrons are giving feedback on the change and are excited to see us move in this direction.



DELIVERABLES

3 YEAR COMPARISON



Reference Breakdown 4/25

- **324** patrons ask about available materials
- **89** ask general reference questions
- **146** holds were placed
- **172** questions were asked about programs
- **195** quick answers were provided
- **474** reader's advisory
- **38** patrons asked about technology.
- **107** study room reservations.



CHILDREN'S PROGRAMS

26

Active Programs Offered

579

Total Attendance

9

Passive Programs Offered

1646

Total Attendance

Children's Outreach Report

April 2025



PreK Storytime's: Age appropriate stories, songs, and fingerplays to promote early literacy skills. Library Promotional materials are printed and shared at each visit. Storytime's will reflect the teachers' lesson plans. Book deliveries are provided using Library materials reflecting teachers' requests.

- **Shorewood Early Learning Center**

3, 4, & 5 Year Old
2 Classrooms
5-7 Staff members

- **Step By Step**

1 & 2 Year Old's
3, 4, & 5 Year Old's
2 Classrooms
3-4 Staff members

- **The Learning Experience**

1 to 2 Year Old's
3, 4, & 5 Year Old's
School age children
4 Classrooms
12 Staff members

- **Trinity Christian Preschool**

3 & 4 Year Old's
1 Classroom
2-3 Staff members

Total Engagement
145

School Partnerships: STPL at School! The Library presence brings themed activities to support curriculum, Library information, and treats!

WBO Family Night- Follow Your Dreams

- Interactive storywalk, Library informationals, activities, prizes & SR tickets!

Total Engagement
1,200

Troy Shorewood 4th Grade Reading Challenge

- Supporting school curriculum by challenging student to an Escape Room designed to correspond to the curriculum: Natural Disasters *and* navigating their Public Library!

Troy Shorewood Family Literacy Night

- Library informationals, activities, prizes & SR tickets - *Wild Robot* themed

Minooka Community High School

- Promotion of Library resources, programs, events, & opportunities for both Minooka HS Campuses

Career Day @ Troy Shorewood Elementary

- Students had an opportunity to learn about the role of the Public Library for their community and try out their own 'librarian skills' with activities, resources, and games

Troy 30C Preschools

- interactive storywalk, raffle, and Library informationals

Community Events:

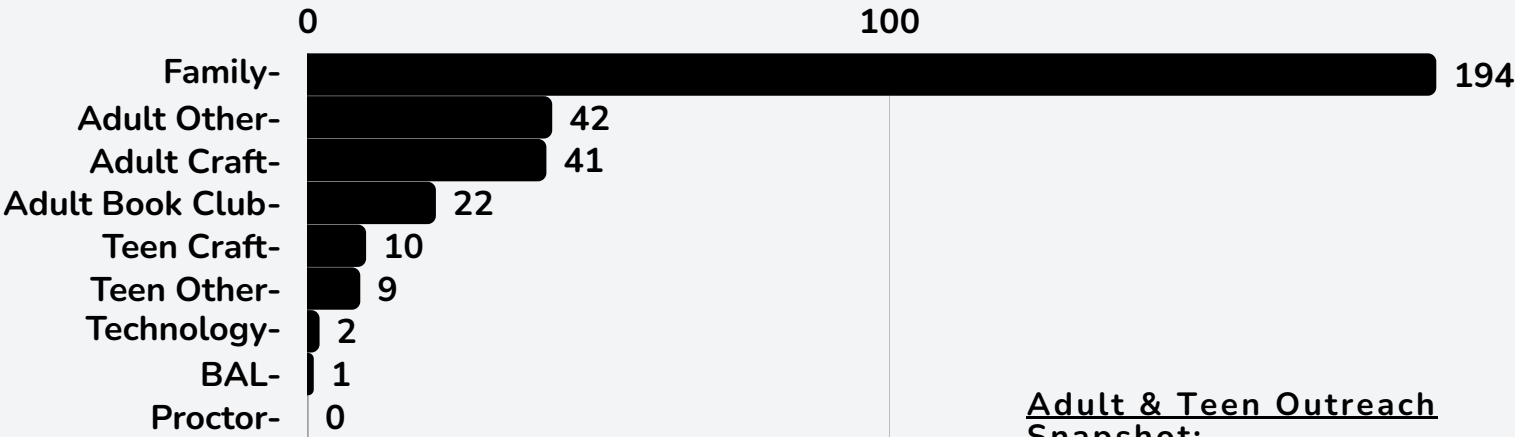
- **Joliet Partners in Education Biannual Event-** Connecting our local schools and organizations to provide resources and empower our youth. **Total Engagement - 72**
- **New Partnership with Local White Castle-** Shorewood White Castle sponsored our Beyond the Book by providing 60 sliders, bookmarks, and coupons to participants & their families!

ADULT, TEEN, & TECHNOLOGY SERVICES

MONTHLY REPORT- APRIL 2025

Rose Nowak - Adult, Teen, & Technology Services Manager

Program attendance breakdown:



Active Programs

Number of Programs: 12
Attendees: 191

Passive Programs

Number of Programs: 8
Total Patrons: 214

Adult & Teen Outreach Snapshot:

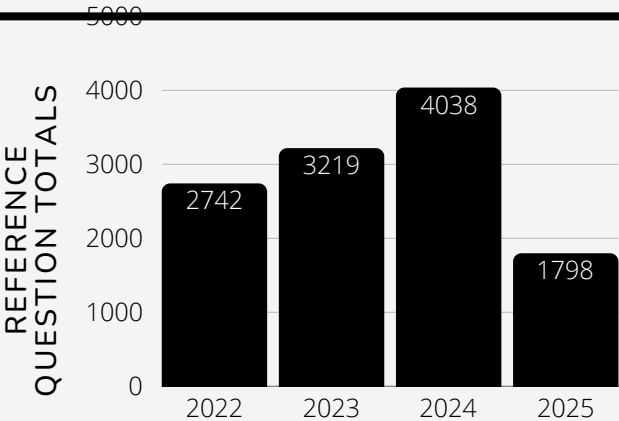
Number of Programs: 18
Total Patrons: 693
Homebound Deliveries: 1

Staff Meetings, Training, Programs, & Events

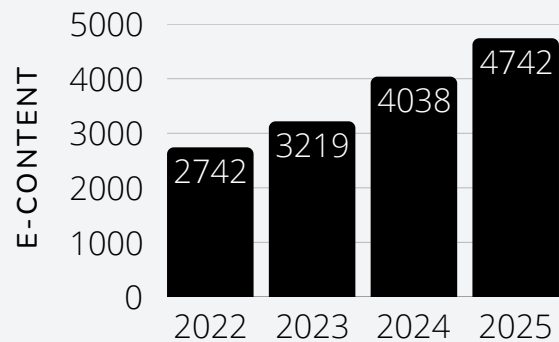
- Rose - Adult, Teen, & Technology Manager (8).
 - Ribbon Cutting
 - Spring Celebration
- Anna - Adult & Teen Outreach Coordinator (17).
 - One Book One School @ Troy Elementary
 - Sports Trivia @ Will County Brewing
- Hailie - Adult & Teen Services Assistant (2).
 - Beyond Books Whole Collection Advisory
 - Department Meeting
- Audrey- Adult Services Program Coordinator (9).
 - Victory Gardens
 - Antiqued Egg Craft
- Violet - Teen Programming Coordinator (5).
 - Teen Advisory Group
 - Boba Tea Take & Make

Reference Stats

- TOTAL: 1798
 - Reference: 574
 - Item Availability: 90
 - Reader's Advisory: 91
 - Holds: 74
 - Programs: 68
 - Technology: 638
 - Quick Answer: 263



E-Content



- E-Content Holdings
 - Hoopla: 1,168 items
 - Libby: 3,574 items

ADULT & TEEN OUTREACH REPORT

APRIL 2025

Total Teen &
Adult Outreach
Programs/Events:

18

Reoccurring
Programs/Events:

7

Total
Participants:

693

Homebound
Deliveries:

1

Alden Estates: Biweekly visit with book pick-up and drop-off.

Shorewood Horizons: Biweekly visit with book pick-up and drop-off.

Shorewood Glen: Monthly craft program at their community lodge. In April they painted spring wind chimes.

Timbers of Shorewood: Monthly visit with book-pick and drop-off.

Timbers Book Club: Members read and discussed the book *The Maid* by Nita Prose.

Senior Services of Will County: Monthly visit to help seniors with tech help. This is a joint effort between Joliet Public Library and STPL.

Joliet Transition Center: 4 JTHS students participate in weekly staff-guided basic training opportunities at the library. Students will be wrapping up their semester in early May.

Trivia @ Will County Brewing Company: Monthly outreach program geared towards adults. April's theme was Sports Trivia!

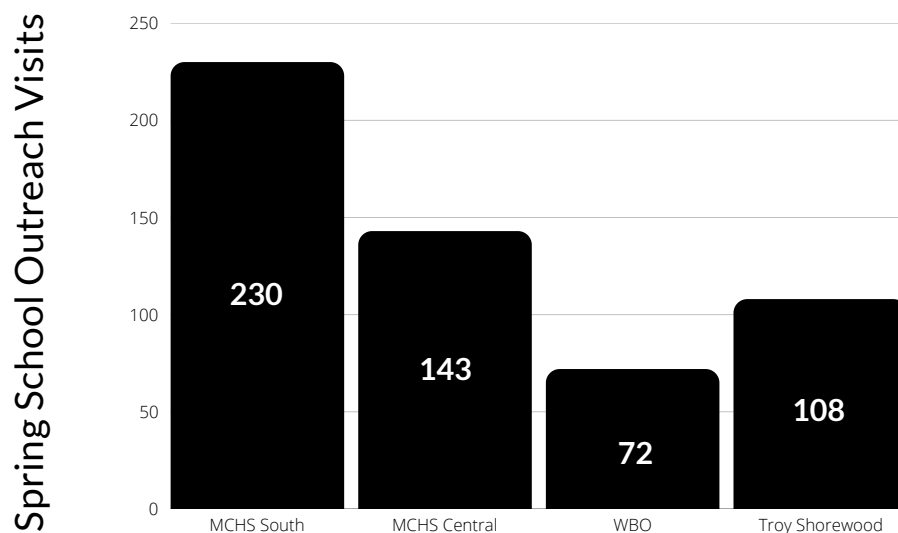
State of the Village: Attended the annual address from Shorewood Mayor, Clarence 'CC' DeBold.

Minooka Community High School: For the very first time, we were able to visit both MCHS campuses during their lunch periods. We promoted our upcoming Summer Read and library resources geared towards teens. Our visit was well received by students and staff, that they asked us back!

Shorewood Elementary: Attended their Family Literacy Night to provide library information and an interactive 'robot arm challenge' to go with their theme, The Wild Robot.

William B. Orenic Intermediate School: Provided a storywalk, trivia, photo ops, and library information for Follow Your Dreams Family Night at WBO.

Joliet Partners in Education: Attended the JPIE biannual meeting to share ideas, resources, and connections with local schools and organizations to best serve and empower our youth.

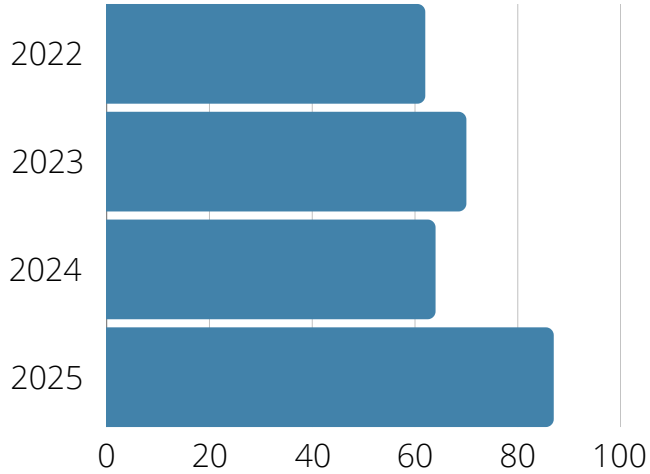


MONTHLY REPORT

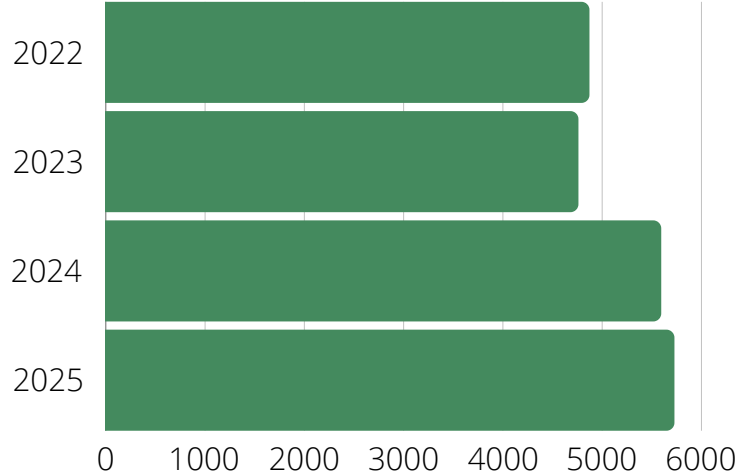
APRIL 2025

JULIE HORNBERGER
CIRCULATION MANAGER

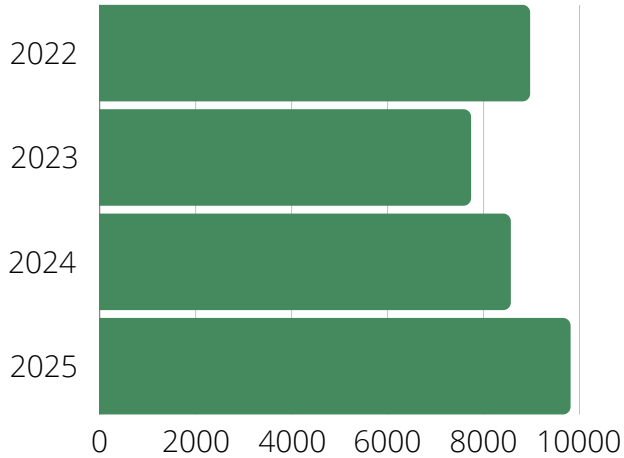
NEW CARDS



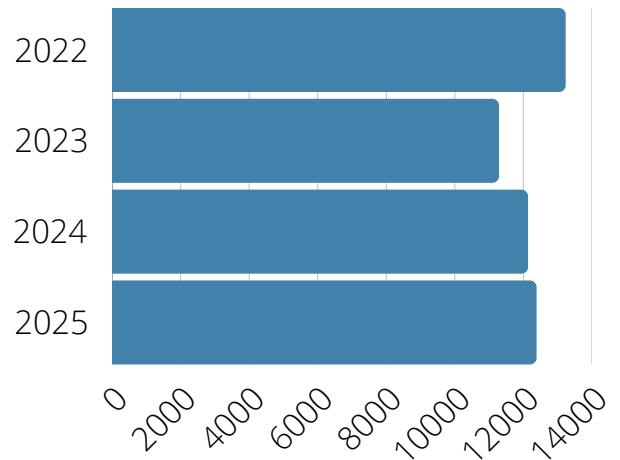
DOOR COUNT



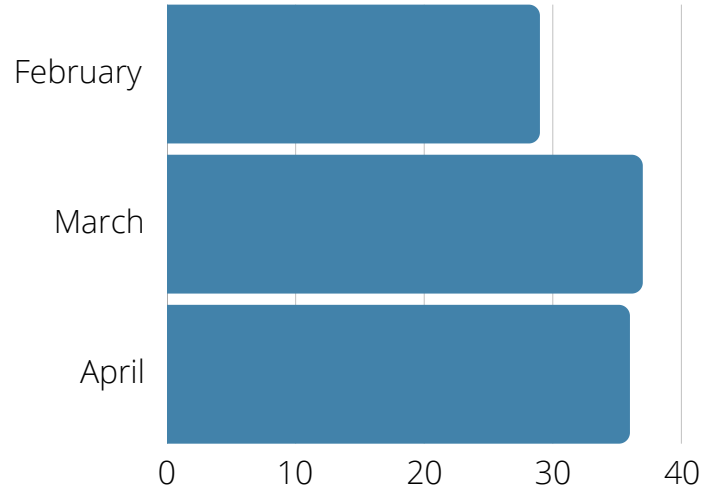
ITEMS CHECKED IN



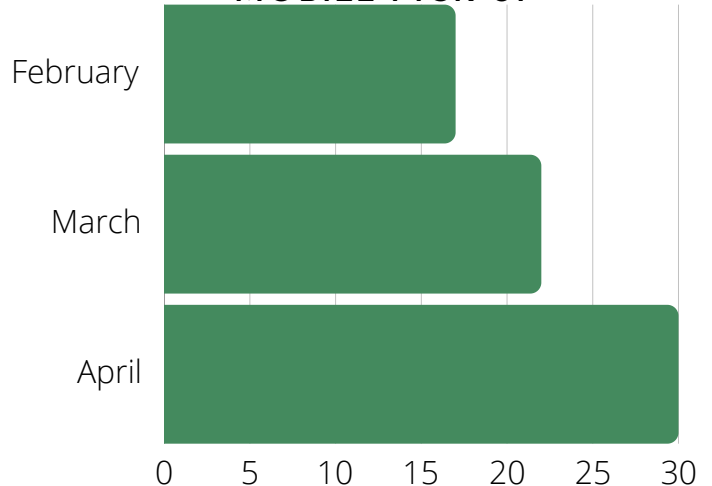
ITEMS CHECKED OUT



NOTARY



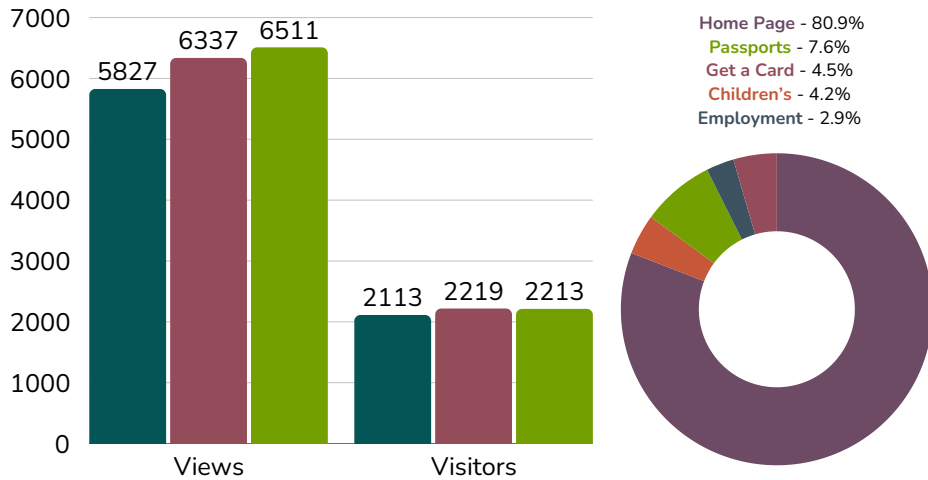
MOBILE PICK UP



April 2025 Marketing Stats

Monthly Board Report
Melissa Almanza
Marketing Specialist

Website Visits:



Meeting Room:

| | 2025 | 2024 | 2023 |
|------------|------|------|------|
| Non-Profit | 7 | 9 | 7 |
| For-Profit | 0 | 0 | 0 |

eNews Stats:

2025

7,342 EMAILS SENT
43.6% OPEN RATE
149 CLICKS
97 UNIQUE CLICKERS

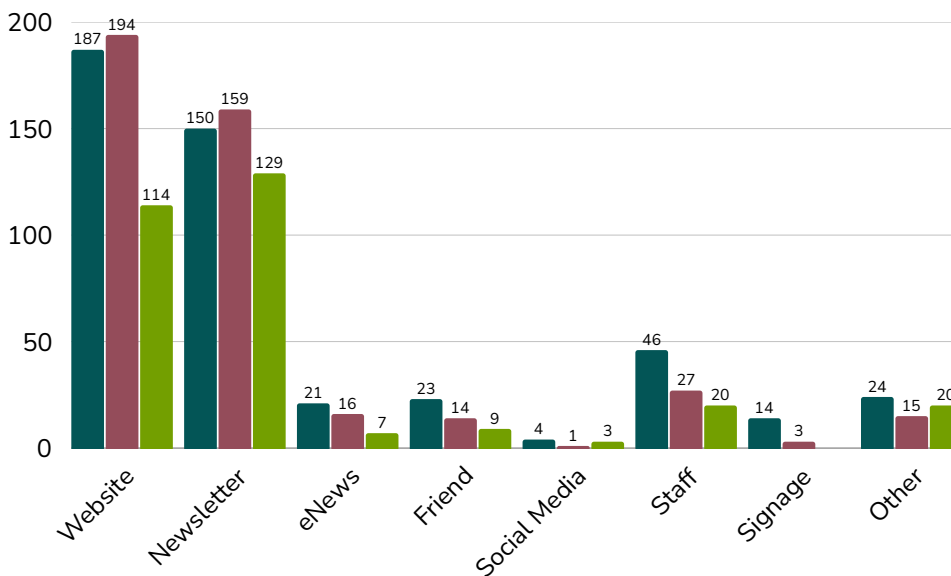
2024

8,290 EMAILS SENT
44.43% OPEN RATE
447 CLICKS
162 UNIQUE CLICKERS

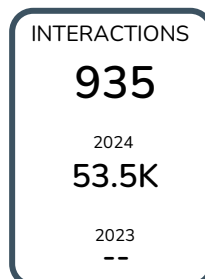
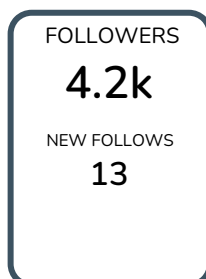
2023

6,944 EMAILS SENT
46.79% OPEN RATE
327 CLICKS
208 UNIQUE CLICKERS

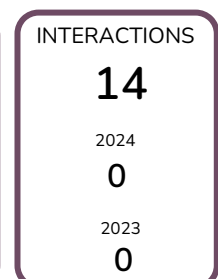
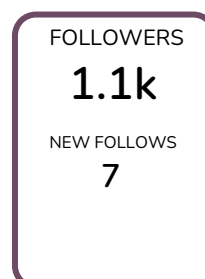
Program Referrals:



Facebook:



Instagram:



*Some data is unavailable

April 2025 Marketing Updates



Anniversary Campaign:

- Currently raised: \$1,180
- 11.8% to our goal of \$10k
- Donor spotlight to be included in the newsletter
- Prominent “donate” button on website
- In-house signage is posted; We will soon be displaying Library history throughout the shelves.



Website Project:

- Communico engineers submitted final menus, headers, and footers.
- Everything is in place; WebLinx and Communico are set to launch the site Tuesday, May 6th
- A feedback form is on the website to collect opinions from our community
- Backend editing of the website is much simpler than the current site. Changes and updates can now be made in a much more efficient manner.



Summer Read:

- We are fortunate to have gained 3 more sponsors for our event:
 - Divas Salon & Spa
 - Revolution Dance Studio
 - Shorewood Bank & Trust
- All 3 businesses donated at the Supernova (gold) level.
- With all our sponsorships secured, the next step is to order displays and door prizes!
- Summer Read kickoff and program marketing materials are ready and are scheduled to be released next week.

May 8, 2025

TO: Shorewood-Troy Library Board of Trustees

FROM: Jennie Mills, Library Director

RE: Parking Lot Project

The Building Committee is currently evaluating four different proposals to fix the water intrusion into the basement, ranging from putting polyfill into an empty conduit to creating a French drain with the conduit in it to just capping an empty conduit.

The fixes range from about \$1,500 in cost to \$14,000.

The Building Committee meeting is at 6:30 pm on May 8th (right before the full Board meeting). Board members are welcome to attend, but you do not have to. The Building Committee will update the Board on the decision made at the full Board meeting.

May 8, 2025:

TO: Board of Trustees

FROM: Jennie Mills, Director

RE: Resolution 25-01 Honoring Tracy Caswell's Years of Service

There is a resolution in your packet honoring Tracy's years of service. It will be mailed to her, along with her gift, a personalized pen.

Resolution 25-01

Honoring Tracy Caswell's Years of Service as a Library Trustee

WHEREAS, Tracy Caswell recently completed her term on the Shorewood-Troy Library Board of Trustees after serving 4 years on the Board; and

WHEREAS, throughout her tenure, she distinguished herself as a dedicated and effective trustee and public official; and

WHEREAS, she served on the Personnel Committee, and;

WHEREAS, through her work on this Board, she helped nurture, enhance, and perpetuate an important community service, thereby enriching the quality of life in the Shorewood area;

NOW, THEREFORE, BE IT RESOLVED that this Board expresses to her their appreciation for her service;

BE IT FURTHER RESOLVED that the Board extends to her its heartfelt wishes for continued success and much happiness.

Signed this 8th Day of May, 2025

Board President

Board Secretary

May 8, 2025

TO: Shorewood-Troy Library Board of Trustees

FROM: Jennie Mills, Director

RE: Items C, D, E in New Business

Item C: Resolution 25-2 authorizes the President, Treasurer, and the Director to sign the Wintrust Bank accounts. The library already requires this; this just formalizes it at Wintrust. Every check will still require two signatures.

Item D: A checking account needs to be created at Wintrust.

Item E: Account *9335 had been set up to hold DCEO funds. It should now be closed. The remaining funds are donations by the Friends that were fundraised specifically for the parking lot. A monument stone will cost approximately \$800 and needs to be placed to commemorate the grant. The remainder of the funds can be applied towards landscaping.

May 8, 2025

TO: Shorewood-Troy Library Board of Trustees

FROM: Jennie Mills, Library Director

RE: Authorizing the Signing of the Engagement Letter for Auditors

The Engagement Letter for the Auditors needs to be signed by both a Library Trustee and the Library Director. The Engagement Letter outlines what the audit will provide to the District and the District's responsibility to provide certain financial records to the auditor.

The Field Day for the audit is July 21st. I expect that the audit will be ready for the Board by August or September.



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TAWNYA R. MACK, CPA
LAURI POPE, CPA

CATE MOULTON, CPA
MADISON SCHEEL, CPA
CARTER RODMAN, CPA
CHRIS CHRISTENSEN
JESSIKA MCGARVEY

CERTIFIED PUBLIC ACCOUNTANTS

May 1, 2025

To the Director
and Board of Trustees

Shorewood-Troy Public Library District

We are pleased to confirm our understanding of the services we are to provide Shorewood-Troy Public Library District for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Shorewood-Troy Public Library District as of and for the year ended June 30, 2025.

We have also been engaged to report on supplementary information that accompanies Shorewood-Troy Public Library District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Individual fund financial statements
- 2) Notes to Other Information

We have not been engaged to report on the other information which accompany the financial statements. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it:

- 1) Assessed valuation, tax rates, tax extensions and tax collections

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and many include direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. However, as part of our engagement, we have offered a letter bypassing such request being made that serves as your confirmation that legal counsel above and beyond the normal course of operation during the current fiscal year was necessary, therefore no inquiry from your attorney(s) would be made.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Shorewood-Troy Public Library District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Shorewood-Troy Public Library District in conformity with the modified cash basis of accounting based on information provided by you, which includes assistance with maintaining the schedule of capital assets. Additionally, we will prepare and submit the Annual Financial Report to the Comptroller's Office of the State of Illinois.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the modified cash basis of accounting.

You are responsible for including all informative disclosures that are appropriate for the modified cash basis of accounting. Those disclosures will include (1) a description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified cash basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Mack & Associates, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulator or its designee.

We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Mack & Associates, P.C. personnel.

Furthermore, upon request, we may provide copies of selected audit documentation to regulator or its designee. The regulator or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Tawnya R. Mack, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$5,575. However, any electronic third-party verification of deposit authorizations that may be required will be billed separately. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Shorewood-Troy Public Library District's financial statements. Our report will be addressed to management and those charged with governance of Shorewood-Troy Public Library District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Shorewood-Troy Public Library District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of Shorewood-Troy Public Library District.

Management signature: _____

Title: _____

Date: _____

Trustee signature: _____

Title: _____

Date: _____

May 8, 2025

TO: Shorewood-Troy Library Board of Trustees

FROM: Jennie Mills, Director

RE: Appointing Secretary's Audit Committee

The Board President will need to appoint the members of the Secretary's Audit Committee:

This is a short-term committee (meeting only once this year) to audit the Secretary's minutes and the record-keeping of official board materials. This committee typically meets before the August board meeting to do the review. Two members of the board will need to be appointed to this committee.

May 2, 2025

TO: Board of Trustees, Shorewood-Troy Library

FROM: Jennie Mills, Director

RE: Appointment of Building Committee

The President traditionally appoints the Building Committee after the newly elected Board is seated. The Building Committee always includes the President of the Board and two other members of the Library Board.

The Building Committee may be very active at times and not meet very frequently at other times. Once the parking lot project is completed, this year's main project will be the remodel of the two lower-level bathrooms.

May 8, 2025

TO: Shorewood-Troy Library Board of Trustees

FROM: Jennie Mills, Director

RE: Operating Budget for FY26

The first draft of the Operating budget for FY26 is included in your packet.

Draft FY 2026

STATEMENT OF INCOME AND EXPENSE

| | FY25 | 9-month Cumulative | Proposed FY26 |
|-------------------------------|-------------------------------|------------------------------|------------------------------|
| INCOME | | | |
| 401 Per Capita Grant | \$32,000.00 | \$32,343.30 | \$ 32,000.00 |
| 402A LSTA Grant | \$0.00 | \$0.00 | \$ - |
| 402B Other Grants | \$275,000.00 | \$244,298.75 | \$ - |
| 410 Sale of Library Materials | \$500.00 | \$0.00 | \$ 500.00 |
| 430 Photocopy Receipts | \$5,000.00 | \$4,044.33 | \$ 5,000.00 |
| 435 Fines & Lost Books | \$4,000.00 | \$3,047.10 | \$ 4,000.00 |
| 445 Interest Income | \$35,000.00 | \$28,045.68 | \$ 40,000.00 |
| 450 Misc, Notary Fees, etc | \$2,500.00 | \$1,877.65 | \$ 3,000.00 |
| 455 Passport Revenue | \$40,000.00 | \$33,905.15 | \$ 45,000.00 |
| 468 Room Rental | \$500.00 | \$315.00 | \$ 500.00 |
| 470 General Property Tax | \$1,436,630.00 | \$646,659.59 | \$ 1,470,000.00 |
| 471 Per. Prop. Replacement | \$40,000.00 | \$25,218.55 | \$ 30,000.00 |
| 475 Donations | \$6,000.00 | \$2,315.91 | \$ 6,000.00 |
| 476 Impact fees | \$25,000.00 | \$7,966.27 | \$ 10,000.00 |
| 477 Fax Services | \$1,000.00 | \$432.00 | \$ 1,000.00 |
| 480 Pin Reimbursement | \$186,000.00 | \$133,493.40 | \$ 195,000.00 |
| 476b Transfer From Developer' | \$235,000.00 | \$0.00 | \$ - |
| License Plate fees | \$1,800.00 | \$1,652.00 | \$ 1,800.00 |
| <u>Total Income</u> | <u>\$ 2,325,930.00</u> | <u>\$1,165,614.68</u> | <u>\$1,843,800.00</u> |

Draft FY 2026

| | FY25 | 9-month cumulative | Proposed FY26 |
|------------------------------------|-----------------------|---------------------|-----------------------|
| EXPENSE | | | |
| 501 Professional Salary | \$496,000.00 | \$323,759.34 | \$ 510,000.00 |
| 502 Paraprofessional Salary | \$368,000.00 | \$306,501.17 | \$ 380,000.00 |
| 504 IMRF - Emplr's portion | \$44,000.00 | \$27,657.46 | \$ 58,000.00 |
| 506 FICA - Emplr's portion | \$68,000.00 | \$47,068.79 | \$ 70,000.00 |
| 508 Health Insurance-Emplr' | \$80,000.00 | \$53,362.31 | \$ 74,000.00 |
| 509 Unemp Comp/Wrk Comp | \$7,500.00 | \$5,430.09 | \$ 7,500.00 |
| TOTAL PAYROLL RELATED EXPEN | \$1,063,500.00 | \$763,779.16 | \$1,099,500.00 |
| 510A Books-Adult | \$50,000.00 | \$33,311.23 | \$ 55,000.00 |
| 510B Books-Children | \$50,000.00 | \$35,019.76 | \$ 55,000.00 |
| 510C Books-YA | \$5,000.00 | \$3,148.59 | \$ 5,000.00 |
| 510D Reference | \$500.00 | \$0.00 | \$ 500.00 |
| 510E Electronic books | \$20,000.00 | \$20,000.00 | \$ 20,000.00 |
| 510F LSTA Grant | \$0.00 | \$0.00 | \$ - |
| 511 Periodicals | \$2,500.00 | \$2,087.60 | \$ 2,500.00 |
| 515 Newspapers | \$5,000.00 | \$3,625.70 | \$ 5,000.00 |
| 520A Audiobooks (Adult) | \$4,000.00 | \$1,464.57 | \$ 2,500.00 |
| 520B Audiobooks (Children) | \$1,000.00 | \$900.45 | \$ 1,000.00 |
| 522A Music-Adult | \$1,000.00 | \$602.28 | \$ 1,000.00 |
| 522B Music-Children | \$0.00 | \$0.00 | \$ 500.00 |
| 527A Videos-Adult | \$6,000.00 | \$3,474.20 | \$ 5,000.00 |
| 527B Videos-Children | \$2,000.00 | \$1,543.08 | \$ 2,000.00 |
| 527C Games-YA | \$2,000.00 | \$1,222.36 | \$ 2,000.00 |
| 527D Games-Children | \$1,500.00 | \$1,468.25 | \$ 1,500.00 |
| TOTAL LIBRARY MATERIAL | \$150,500.00 | \$107,868.07 | \$158,500.00 |
| 531 Website Maintenance | \$4,000.00 | \$5,264.55 | \$ 4,000.00 |
| 532 Management Services | \$20,000.00 | \$2,657.94 | \$ 5,000.00 |
| 533 Pinnacle Services | \$80,000.00 | \$80,014.85 | \$ 81,000.00 |
| 535 Maintenance of Equipmer | \$27,000.00 | \$16,170.00 | \$ 27,000.00 |
| 536 Computer Supplies/softwz | \$35,000.00 | \$15,070.58 | \$ 30,000.00 |
| 537 Photocopier Supp & Equip | \$7,000.00 | \$6,142.22 | \$ 8,000.00 |
| 538 Databases | \$54,000.00 | \$44,342.16 | \$ 54,000.00 |
| TOTAL CONTRACTUAL SERVICES | \$227,000.00 | \$169,662.30 | \$ 209,000.00 |
| 541A Tech services supplies | \$7,000.00 | \$5,360.23 | \$ 7,000.00 |
| 542 Office Supplies | \$7,000.00 | \$4,907.91 | \$ 7,000.00 |
| 542A Management Supplies | \$5,000.00 | \$3,546.33 | \$ 5,000.00 |
| 542C Display supplies | \$500.00 | \$71.72 | \$500 |
| 543 Assets Not Capitalized | \$7,630.00 | \$8,319.69 | \$ 10,000.00 |
| 544 Telephone Services | \$8,000.00 | \$5,382.45 | \$ 8,000.00 |
| 545 Computer Line | \$10,000.00 | \$7,118.73 | \$ 10,000.00 |
| 546 Adult Services Program | \$11,000.00 | \$7,373.31 | \$ 11,000.00 |
| 547a Postage | \$10,000.00 | \$7,399.71 | \$ 10,000.00 |
| 547b Passport postage | \$5,000.00 | \$3,205.48 | \$ 5,000.00 |
| 548 Circulation Services | \$3,000.00 | \$1,700.27 | \$ 3,000.00 |
| 549 Youth Serv Programs | \$12,000.00 | \$11,498.31 | \$ 14,000.00 |

Draft FY 2026

| | FY26 | 9-month Cumulative | Proposed FY26 |
|---|------------------------------|------------------------------|------------------------------|
| 549A Teen programming | \$2,500.00 | \$1,270.12 | \$ 2,500.00 |
| 549B Outreach Services | \$3,500.00 | \$3,575.92 | \$ 5,000.00 |
| 549C Family Programs | <u>\$3,000.00</u> | <u>\$1,597.88</u> | <u>\$ 4,000.00</u> |
| TOTAL SUPPLIES & SERVICES | \$95,130.00 | \$72,328.06 | \$ 102,000.00 |
| 551 Adv & Publishing | \$25,000.00 | \$23,597.42 | \$ 26,000.00 |
| 552 Mileage/Meetings, etc. | \$3,000.00 | \$3,968.08 | \$ 5,000.00 |
| 553 Professional Dev | \$7,000.00 | \$6,078.52 | \$ 9,000.00 |
| 554 Professional Dues | \$1,000.00 | \$650.00 | \$ 1,000.00 |
| 555 Library Promotion & Dev | <u>\$4,000.00</u> | <u>\$2,674.89</u> | <u>\$ 4,000.00</u> |
| TOTAL MISC EXPENSE | \$40,000.00 | \$36,968.91 | \$45,000.00 |
| 560 Electricity | \$13,000.00 | \$11,420.06 | \$ 18,000.00 |
| 561 Gas | \$4,000.00 | \$2,973.50 | \$ 4,000.00 |
| 562 Mnt & Sfy of Grounds | \$16,000.00 | \$20,129.08 | \$ 22,000.00 |
| 563 Water | \$2,000.00 | \$1,743.93 | \$ 3,000.00 |
| 564 Util & Jan Supplies | \$3,000.00 | \$1,755.26 | \$ 3,000.00 |
| 565 Routine Maint Building | \$42,000.00 | \$36,082.03 | \$ 45,000.00 |
| 568 Janitorial Service Building | \$20,000.00 | \$16,024.90 | \$ 20,000.00 |
| 569 Ins Building, Cont, & Liab | <u>\$17,000.00</u> | <u>\$16,601.69</u> | <u>\$ 22,000.00</u> |
| Total Util & Building Expense | \$117,000.00 | \$106,730.45 | \$137,000.00 |
| 580 Fixed Assets Cap | \$0.00 | \$0.00 | \$ - |
| 582 Capital Improv Building | \$340,000.00 | \$432,392.82 | \$ 25,000.00 |
| 583 Land Purchase/Mortgage | \$0.00 | \$0.00 | \$ - |
| 584 New Building Expenses | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$ -</u> |
| TOTAL CAPITAL EXPENSE | \$340,000.00 | \$432,392.82 | \$25,000.00 |
| 590 Legal Services | \$8,000.00 | \$3,995.00 | \$ 8,000.00 |
| 591 Audit & Accounting | \$14,000.00 | \$11,440.61 | \$ 14,000.00 |
| 594 Administrative Expense | \$9,000.00 | \$6,746.99 | \$ 9,000.00 |
| 595 Special Reserve Fund | \$30,000.00 | \$0.00 | \$ 15,000.00 |
| 596 Interest & Prin Short term | \$0.00 | \$0.00 | \$ - |
| 598 Err & Omiss/Treas Bond | \$3,300.00 | \$3,175.00 | \$ 3,300.00 |
| 599 Contingencies | <u>\$8,000.00</u> | <u>\$5,990.57</u> | <u>\$ 8,000.00</u> |
| TOTAL OVERHEAD & DEBT SERVI | \$72,300.00 | \$31,348.17 | \$57,300.00 |
| TOTAL EXPENSES | <u>\$2,105,430.00</u> | <u>\$1,721,077.94</u> | <u>\$1,833,300.00</u> |
| <u>TOTAL REVENUE IN EXCESS OF EXPENSES</u> | | | \$10,500.00 |