

Prairie Lakes Library System



Prairie Lakes Library System Board Meeting 2023-4-26

Wed Apr 26, 2023 6:30 PM - 8:00 PM CDT

Virtual Only.

Virtual Connection Information: Web URL: <https://meet.goto.com/151066053>

Via Phone: +1 (872) 240-3311 – Access Code: 151-066-053

1. Welcome and Introductions

2. Call to Order

President Annette Smith.

Called to order by Smith at 6:30 PM.

3. Roll

Members Present Virtually: Broga, Coffman, Dinnes, Lea, Miller, Nugent, O'Hagan, **Rodriguez** (TA), Schubring, Smith, Tilleros, Wilson; Members Absent: Brace, Carillo, Laufenberg, **Rodriguez** (TA)

Staff Present: Anderson, Erickson, Ohs, Platteter; Staff Absent: Dowling, Hudson, Novy, Schultz

Guests: Nick Dimassis (Beloit Public Library Director)

4. Public Comment Period

Anyone wishing to address the System Board at this time will be allowed up to 5 minutes. Your subject can be anything whether on the agenda or not. The System Board should not engage in a discussion regarding comments because it was not part of the publicly noticed agenda. Upon conclusion of the public comment period, members of the audience are not allowed further comment unless they are participating in a public hearing or if specifically allowed by a majority vote or consent of the System Board due to involvement in an agenda item.

No public comment.

5. Declaration of Interests Concerning the Agenda

Any Trustee wishing to indicate a conflict of interest with any item(s) on the agenda is encouraged to do so at this time.

Non declarations.

6. Presentations or Group Activities (If Any)

Smith led a short social activity.

7. Approval of Consent Agenda

Items appearing as part of the consent agenda may be approved in a single motion or withdrawn for individual consideration. Trustees should indicate items to withdraw at this time.

Motion to approve consent agenda by Wilson. Second by Lea. No discussion.
Motion Carried.

a. Previous Meeting Minutes

Included in the packet.

b. Expenditures Report

Check register report included in the packet.

c. Budget to Actual Report

Financial report included in the packet.

8. Approval of Any Items Removed from Consent Agenda

Any items withdrawn from the consent agenda for individual consideration may be considered at this time.

9. Informational Reports

a. System Director's Report

Included in the packet.

Ohs recapped his written report.

b. Prairie Lakes Advisory Committee Report

Oral report by Nugent/Ohs.

Included in the System Director's Report.

10. Unfinished Business

a. DRAFT PLLS Finance Policies and Procedures (Possible Action)

An updated draft financial policy document has been prepared incorporating the changes requested by the Board at the previous meeting. Changes highlighted in red text are:

- Section 9.1 - Reserve ceiling set to 25% of operating budget, reserve floor set to 15% of operating budget.
- Section 11 - Added language acknowledging that the board approves the system's financial audit vendor.
- Section 14.7 - Removed employee expense reimbursement guidelines and per diem information & placed into a separate policy (to be presented next meeting).
- Section 14.8 - Removed specific credit card usage guidelines & placed into a separate policy (to be presented next meeting).

Dinnes moved to approve the PLLS Finance Policies and Procedures Draft. Coffman seconded. Discussion was had. Motion carried.

11. New Business

a. PLLS Budget Revision 2023-2 (Possible Action)

This budget revision consists of an itemized list of recommended budget changes to account for updated office utilities fees and the purchase of a 1 year contract for LocalHop (an electronic resource) for use by member libraries. Approval is recommended.

Tilleros motioned to approve Budget Revision 2023-2. Miller seconded. Discussion was had. Motion carried.

b. Presentation by S. Ohs: "Funding for Public Library Service in Wisconsin" (Informational)

Presentation slides are included in the packet.

Ohs walked through a presentation on funding for Public Library Service in Wisconsin and added additional commentary.

12. Announcements

a. Next Meeting: Wednesday, May 24th @ 6:30 PM

13. Anticipated Business for Next Meeting

a. Draft PLLS Bylaws

b. Draft PLLS Employee Expenses and Reimbursement Policy

c. Draft PLLS Credit Card Policy

d. Draft PLLS Employee Vacation and Leave Policy

☉ Add PLLS Procurement Policy to the May 24th board agenda. Add Trustee Bio forms to the May 24th board agenda.

Assigned to: Steve Ohs

Due: 05/12/2023

14. Adjourn

A motion to adjourn is required.

Adjourned at 7:52 PM.

Motion to adjourn by Wilson. Second by Lea. Motion carried.

Submitted by Tovah Anderson, April 26, 2023.

Amended by Tovah Anderson, May 24, 2023 – Rodriguez was absent but was also listed as present. Corrected Rodriquez to Rodriguez.



Prairie Lakes Library System Board Meeting 2023-4-26

Agenda

Apr 26th, 2023 6:30pm - 8:00pm CDT

Virtual Meeting

NOTICE OF PUBLIC MEETING: The public and press are welcome to attend in person or virtually, depending on the options available above. If you need assistance in participating in this meeting or event, please call (262) 514-4500.

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Brace, Broga, Carillo, Coffman, Dinnes, Laufenberg, Lea, Miller, Nugent, O'Hagan, Rodriguez, Schubring, Smith, Tilleros, Wilson.

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b. **Draft PLLS Employee Expenses and Reimbursement Policy**

c. **Draft PLLS Credit Card Policy**

d. **Draft PLLS Employee Vacation and Leave Policy**

14. **Adjourn**

A motion to adjourn is required.

END
8:00pm



Financial Policies and Procedures

Contents:

1. Structure	2
2. Function	2
3. Cash-Flow Accounts	2
3.1. Community State Bank	2
3.2. The Equitable Bank	2
3.3. BMO Harris Bank	3
4. Local Government Investment Pool (LGIP) Accounts	3
4.1. General LGIP Account	3
4.2. SHARE LGIP Account	3
5. Bank Account Reconciliation	3
6. Budget	3
6.1. State Aid	3
6.2. Other Sources of Operating Income	3
6.3. County Funding Under Wis. Stat. 43.12	4
6.4. Library Funds for Designated Purposes	4
6.5. Grant Funds	4
7. Preparation of Annual Budgets	4
8. Budget Revisions	4
9. Unspent Funds	4
9.1. Strategic Reserve	5
9.2. Special Projects	5
10. Equipment and Furniture Inventory	5
11. Audit	5
11.1. Auditors	5
12. Chart of Accounts	5
12.1. Maintenance and Purpose	5
13. Accounts Receivable	6
13.1. Invoices	6
13.2. Cash	6
13.3. Deposits	6
13.4. Deposit Entry	6
13.5. Entry	6
14. Accounts Payable	6
14.1. Overview	6

14.2. Invoice Receipt	6
14.3. Invoice Entry	6
14.4. Check Runs and Payment Vouchers	7
14.5. Authorized Signers	7
14.6. Petty Cash	7
14.7. Reimbursement of Employee Expenses	7
14.8. Credit Cards	7
15. Payroll	7
15.1. Payroll Procedure	8
16. End-of-Month Accounting Procedures	8
16.1. Overview	8
16.2. Journal Entries	8
16.3. General Ledger Reports	8
17. End-of-Year Accounting Procedures	8
17.1. Overview	8
17.2. Accounts Payable	8
17.3. Accounts Receivable	8
17.4. Journal Entries	8
18. Revision History	9

1. Structure

- 1.1. The Prairie Lakes Library System (PLLS) is a multi-county federated public library system in Southeastern Wisconsin that encompasses Racine, Rock, and Walworth Counties. PLLS is headed by a Director that reports to the Prairie Lakes Library System Board of Trustees.

2. Function

- 2.1. PLLS operates independently from counties and local municipalities with respect to financial matters and legal status. PLLS is classified as a local government for the purposes of intergovernmental relations and participation in the Wisconsin Retirement System (WRS). PLLS is responsible for its deposits, payments, payroll, and employee benefits, as well as long-term financial planning. PLLS financials are audited annually by an independent third party.

3. Cash-Flow Accounts

3.1. Community State Bank

PLLS maintains a checking/savings account with Community State Bank. This account is utilized as the primary account for all library system deposits, payroll, and check payments.

3.2. The Equitable Bank

PLLS maintains a checking and savings account with The Equitable Bank. This account is used for the primary purpose of transferring funding to employee flexible spending accounts (FSA) and Dependent Care FSA accounts.

3.3. BMO Harris Bank

PLLS maintains a checking account with BMO Harris Bank. This account is used for the purpose of providing system-issued credit cards to PLLS staff members.

4. Local Government Investment Pool (LGIP) Accounts

The Wisconsin Local Government Investment Pool (LGIP) is managed by the State of Wisconsin Investment Board. LGIP accounts are offered only to governmental units and are interest-bearing accounts. PLLS utilizes two such accounts to hold funds in excess of cash flow needs. Wire transfers are utilized to move funds to/from these accounts as approved by the Director, and are made by the Accounting & HR Lead.

4.1. General LGIP Account

This account is used to hold PLLS funds in excess of cash flow needs.

4.2. SHARE LGIP Account

This account is used to hold funds designated by member libraries (or other governmental units) for designated purposes. Examples include when PLLS acts as a fiscal agent on behalf of its member libraries for the purchase of goods or services, or for long-term fiscal planning in support of member library-funded programs, such as library automation software.

5. Bank Account Reconciliation

5.1. PLLS's accounts are reconciled monthly by the Accounting & HR Lead. Account statements are compared to the checking register and reviewed to ensure all activity is accounted for.

5.2. Copies of all monthly check reconciliations containing all relevant documentation are maintained by the Accounting and HR Lead.

6. Budget

The annual budget process for PLLS typically starts in August before being finalized in October. Actual dates vary from year to year. The budget is prepared by the Accounting & HR Lead and the Director with input from the Board of Trustees, member libraries, and system staff. Per State Statutes, the PLLS fiscal year is January - December.

6.1. State Aid

The majority of PLLS's operating expenses are funded by state aid. State aid levels are set every two years by the Wisconsin Legislature as part of its biennial budget process and disbursed to library systems by the Department of Public Instruction (DPI) in two annual payments.

6.2. Other Sources of Operating Income

PLLS maintains a number of service contracts with other governmental entities - largely neighboring library systems and individual libraries. These service contracts consist primarily of PLLS technology staff providing IT services in return for annual fees. These contracts furnish PLLS with supplementary income to support system operations.

6.3. County Funding Under Wis. Stat. 43.12

Counties in Wisconsin are required to make annual payments to public libraries in return for services provided to rural residents who live in municipalities without libraries. The statutes establish a minimum standard for these payments, however, counties may set their own funding levels at or above the minimum. The statutes give counties the ability to designate the public library system of which they are a member as a clearinghouse for these payments by means of an agreement. Racine, Rock, and Walworth counties have, historically, had this arrangement with the library system. Thus, on an annual basis, the library system passes several million dollars in county funds through its budget. Upon approval by county governments and disbursement to the library system, county funds are committed for a specific purpose, and may not be used in any other manner.

6.4. Library Funds for Designated Purposes

An important role of PLLS is serving as the fiscal agent for cooperative purchasing activities on behalf of the member libraries. Examples include bulk purchases of computers and equipment, library automation software, and digital resources. Service as a fiscal agent by the library system results in significant savings for members via economies of scale. Upon approval by participating library boards of trustees, library funds are generally committed for a specific purpose, and not to be used for system operating expenses.

6.5. Grant Funds

PLLS participates in various Federal and local grant programs on a regular basis. The uses of grant funds are itemized within the PLLS budget, committed for specific purposes, and may only be used for the purposes specifically indicated on approved grant documentation.

7. Preparation of Annual Budgets

Annual budget spreadsheets are prepared by the Accounting & HR Lead and Director. The budget is submitted to the Prairie Lakes Library System Board of Trustees no later than September - unless authorized by the Prairie Lakes Library System Board of Trustees.

8. Budget Revisions

Periodic budget revisions may be prepared and presented for approval by the Prairie Lakes Library System Board of Trustees as determined by the Director.

9. Unspent Funds

The chief purpose of public library systems in Wisconsin is to utilize state aid to provide regional services that benefit libraries and library users throughout the system area. Therefore, it is the policy of the system that unspent funds will be committed for specific purposes upon the close of each budget year.

9.1. Strategic Reserve

The purpose of the strategic reserve is to provide a source of funding for unexpected emergency expenses, including the shutdown of system operations in the case of a dissolution of the library system by a legislative act or another event. **The amount of the strategic reserve shall be no more than twenty-five percent of the system's operating budget and no less than fifteen percent of the same to allow for PLLS to wind down operations after a loss of state aid.**

9.2. Special Projects

The purpose of special project funding is to support one-time future projects as identified by the Director. Examples include possible future expenses related to PLLS facilities, delivery service renovation, and other one-time projects related to PLLS's mission and goals.

10. Equipment and Furniture Inventory

The Accounting & HR Lead maintains an inventory of all equipment and furniture with values exceeding \$200. The information retained is the date of purchase (if available), name of item purchased, cost of purchase or earliest known value, and location where the item is kept. The list is periodically reviewed for accuracy and the relocation of or discarding of inventory. The list does not include any tech items, as those are tracked by the IT team.

11. Audit

PLLS's financial statements are audited annually as required by the DPI. Audits are performed by a third-party accounting firm **approved by the PLLS Board** and typically take place in February, but this varies based on the library system's needs and the accounting firm's schedule availability. All audit preparation and contact are handled by the Accounting & HR Lead.

11.1. Auditors

The auditors request a wide range of documentation from PLLS. This documentation typically includes check registers, bank statements, lead schedules, payroll reports, receivables backup, payables backup, prepaid documentation, documentation of checks paid for the audited year in the current year, health insurance documentation, and a random selection of check disbursement backup.

12. Chart of Accounts

12.1. Maintenance and Purpose

The purpose of the chart of accounts is to maintain accurate records and reporting of revenues and expenses using Generally Accepted Accounting Procedures (GAAP) as dictated by DPI. The chart of accounts is maintained by the Accounting & HR Lead. New accounts are created as needed. All accounts are reviewed annually for inactivity. Any accounts that have gone two years with no activity are deleted by the Accounting & HR Lead.

13. Accounts Receivable

13.1. Invoices

Invoices are prepared by the Accounting & HR Lead and tracked via accounting software. Invoices are sent out as needed. Copies of invoices are available through PLLS's accounting software.

13.2. Cash

All cash monies received by PLLS are handled by the Accounting & HR Lead.

13.3. Deposits

Cash deposits are done on an as-needed basis by the Accounting & HR Lead. These deposits contain any coin, paper cash, or checks that are owed to PLLS.

13.4. Deposit Entry

All monies deposited into PLLS accounts must be recorded in PLLS's accounting software.

13.5. Entry

All deposited monies are entered into the PLLS's accounting software by the Accounting & HR Lead using the appropriate account numbers. Each deposit is entered into the system.

14. Accounts Payable

14.1. Overview

Check runs are printed as needed, but typically bi-monthly. The actual date varies depending on Holidays as well as the Director and treasurer's availability. All checks require two signatures, both of which must be hand signed unless otherwise approved to be stamped by one of the signatories. The Director and the PLLS Board Treasurer, and Assistant Board Treasurer are authorized to sign checks. All invoices are paid on the next check run after receiving them - unless expedited by the Director.

14.2. Invoice Receipt

Invoices are first received and reviewed by the Accounting & HR Lead. They are then coded and a voucher is created. The invoices are then filed until it is time to complete a check run. Any additional information or documentation needed is requested from the appropriate parties.

14.3. Invoice Entry

All invoices are entered into the PLLS accounting system by the Accounting & HR Lead. Once all (if any) changes or corrections have been made, the check run can begin.

14.4. Check Runs and Payment Vouchers

Once the invoice batch has been inspected by the Accounting & HR Lead, final reports in the financial system are run and physical checks and vouchers are printed. The physical checks and payment vouchers are given to the Director for signature and returned to the Accounting & HR Lead. The checks and vouchers are then signed by the PLLS Board Treasurer or stamped with the PLLS Board Treasurer's signature. The checks are sorted, sealed, and mailed out with any necessary backup by the Accounting & HR Lead. Copies of checks and vouchers with backup are also filed at this time. The supply of check blanks is monitored by the Accounting & HR Lead and replenished as necessary with approval from the Director.

14.5. Authorized Signers

When new Board Treasurers are appointed, bank signers need to be updated. The Director must visit the appropriate bank with the new Treasurer to add them as an authorized signer on PLLS's account(s). Treasurers may sign checks in person or review a list of checks via email and then authorize that their signatures be stamped on the checks. The Accounting & HR Lead will obtain a signature sample from the new Treasurer and order a new stamp for the checks in the event the Treasurer prefers remote authorization.

14.6. Petty Cash

The Accounting & HR Lead may maintain a petty cash lock box totaling no more than \$100. The box shall be kept in a cabinet that is locked when not in use.

14.7. Reimbursement of Employee Expenses

PLLS reimburses employees for certain expenses related to the performance of duties including mileage, lodging, meals, and registration fees. Any reimbursements of employee expenses are subject to the PLLS Employee Expenses and Reimbursement Policy.

14.8. Credit Cards

Professional staff may receive a system credit card in his/her name for the purpose of buying job-related items, paying conference expenses, and/or making approved purchases of goods or services in support of the library system's mission. Monthly credit card statements are reviewed by the PLLS Finance & HR Lead and PLLS Director, and expenses paid via credit card are included in monthly expense reports reviewed by the PLLS Board. Usage of PLLS-issued credit cards is subject to the PLLS Credit Card Policy.

15. Payroll

Non-exempt employees are required to log all of their time. All employees, regardless of exemption status, are required to log all paid and unpaid time off. PLLS runs one payroll for all employees. All employees are paid bi-weekly on Friday. In the event that a PLLS pay date falls on a non-bank processing holiday, employees will be paid the day prior to the holiday. All employees are required to have direct deposit setup for payroll. PLLS's work week is Sunday through Saturday.

15.1. Payroll Procedure

Payroll is typically processed 4 work days prior to the deposit date. Timesheets are due on Monday by 9 am, the week of payroll. Payroll is entered directly into the PLLS accounting system by the Accounting & HR Lead and remains consistent with only a few exceptions (new hire, termination, unpaid time, or overtime). Once completed, the Accounting & HR Lead reviews and processes the payroll.

16. End-of-Month Accounting Procedures

16.1. Overview

At the end of every month, the Accounting & HR Lead prepares all required financial statements and reports.

16.2. Journal Entries

Once all financial activity for the month has been completed, all regular and any needed corrective journal entries are done by the Accounting & HR Lead. Once completed, journal entries are given to the Director for review and approval.

16.3. General Ledger Reports

After journal entries are completed, month-end reports can be run by the Accounting & HR Lead. After all of the reports are run, they are reconciled for accuracy. If any corrections are needed, another journal entry is prepared to make adjustments. Once the reports are finished, they are converted to PDF format for record retention. Copies of the PDF files are emailed to the Director for inclusion in the next regular board meeting packet. Once the PLLS Board approves the financial reports in the regular board meeting packet, the month can be closed.

17. End-of-Year Accounting Procedures

17.1. Overview

PLLS's fiscal year is from January 1 through December 31. Once all financial activities have been completed for the fiscal year, the year can be closed and the next fiscal year opened.

17.2. Accounts Payable

A year-end review is conducted to determine if there are any unreceived payables. Corrections are made (if any).

17.3. Accounts Receivable

An year-end review is conducted to determine if there are any unpaid receivables. Corrections are made (if any).

17.4. Journal Entries

Most year-end journal entries are entered in January after the year has been closed. The chart of accounts is reviewed for discrepancies and corrections are made (if any).

18. Revision History

Draft 1 Presented 3/23

Draft 2 Presented 4/23

Adopted:

Revised:

	<u>Jan - Mar 23</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
5-0000 · Income			
5-1000 · State Aid	1,075,985.75	1,434,781.00	74.99%
5-3000 · Other Income			
5-3100 · Local IT Service-Members	247.50	10,000.00	2.48%
5-3120 · Local IT Service-SWLS	74,250.00	74,250.00	100.0%
5-3125 · WiscNet Reimbursement-SWLS	3,488.00	3,488.00	100.0%
5-3130 · Fee Income-Affiliate Members	3,470.50	3,470.50	100.0%
5-3150 · SHARE Administration-KCLS	34,997.00	34,997.00	100.0%
5-3170 · WiLS Administration	2,000.00	2,000.00	100.0%
5-3200 · Delivery-Racine Correctional	945.00	945.00	100.0%
5-3300 · Miscellaneous Income	50.00	100.00	50.0%
5-3700 · Interest - LGIP #1 General	18,981.10	60,000.00	31.64%
Total 5-3000 · Other Income	<u>138,429.10</u>	<u>189,250.50</u>	<u>73.15%</u>
5-4000 · County Government Funds			
5-4100 · Racine County	3,040,685.00	3,040,685.00	100.0%
5-4200 · Walworth County	1,800,675.00	1,800,675.00	100.0%
5-4300 · Kenosha County	47,305.50	94,611.00	50.0%
5-4400 · Rock County	1,409,129.00	1,409,129.00	100.0%
5-4500 · Waukesha County	4,671.00	4,670.00	100.02%
Total 5-4000 · County Government Funds	<u>6,302,465.50</u>	<u>6,349,770.00</u>	<u>99.26%</u>
5-5000 · SHARE Member Funds			
5-5110 · Bibliographic Utility	36,612.32	36,616.00	99.99%
5-5210 · ILS Annual Maintenance-PLLS	125,102.10	125,104.00	100.0%
5-5220 · ILS Annual Maintenance-WUHS	134.52	134.52	100.0%
5-5230 · ILS Annual Maintenance-KCLS	42,894.55	42,908.00	99.97%
5-5300 · Delivery - WUHS	700.00	700.00	100.0%
5-5410 · WPLC OverDrive Buying Pool	85,312.46	85,321.00	99.99%
5-5420 · WPLC OverDrive Magazines	4,918.52	4,919.00	99.99%
5-5510 · BrainFuse	22,997.70	23,000.00	99.99%
5-5700 · LinkedInLearning	27,497.25	27,500.00	99.99%
5-5800 · Ancestry.com	23,732.62	23,735.00	99.99%
Total 5-5000 · SHARE Member Funds	<u>369,902.04</u>	<u>369,937.52</u>	<u>99.99%</u>
5-6000 · Other Passthrough Income			
5-6100 · Rock County WiFi Kit Project	0.00	21,528.00	0.0%
5-6200 · Rock Co. Jail - Inmate Material	0.00	2,000.00	0.0%
5-6300 · KPL BiblioCommons	4,900.00	4,900.00	100.0%
Total 5-6000 · Other Passthrough Income	<u>4,900.00</u>	<u>28,428.00</u>	<u>17.24%</u>
5-7000 · Grant Income			
5-7100 · Technology Grant	0.00	6,000.00	0.0%
5-7200 · LSTA SEWI CE Grants	7,925.93	77,542.00	10.22%
5-7300 · ARPA Info. Coordinator Grant	2,320.00	37,000.00	6.27%
Total 5-7000 · Grant Income	<u>10,245.93</u>	<u>120,542.00</u>	<u>8.5%</u>
5-8000 · SHARE Reserves - LGIP #2			
5-8100 · SHARE LGIP #2 Interest	2,432.80	9,360.00	25.99%
5-8200 · Server Replacement Fund	7,999.20	8,000.00	99.99%
5-8300 · Automation Support Fund	3,999.60	4,000.00	99.99%
5-8400 · Enhancement & Replacement Fund	12,998.70	13,000.00	99.99%
5-8500 · Supplies & Training	7,499.25	7,500.00	99.99%

	<u>Jan - Mar 23</u>	<u>Budget</u>	<u>% of Budget</u>
Total 5-8000 · SHARE Reserves - LGIP #2	34,929.55	41,860.00	83.44%
Total 5-0000 · Income	<u>7,936,857.87</u>	<u>8,534,569.02</u>	<u>93.0%</u>
Total Income	<u>7,936,857.87</u>	<u>8,534,569.02</u>	<u>93.0%</u>
Gross Profit	<u>7,936,857.87</u>	<u>8,534,569.02</u>	<u>93.0%</u>
Expense			
6-0000 · Expenses			
6-0100 · Operating Expenses			
6-1000 · Regular Staff Wages	141,094.08	622,798.00	22.66%
6-1200 · Staff Benefits			
6-1201 · Health and Dental Insurance	62,671.33	208,881.00	30.0%
6-1202 · Life Insurance	684.54	2,356.00	29.06%
6-1203 · Retirement	10,384.09	40,262.00	25.79%
6-1204 · Social Security/Medicare	12,876.27	47,644.00	27.03%
6-1205 · Workers Comp	0.00	1,766.00	0.0%
Total 6-1200 · Staff Benefits	<u>86,616.23</u>	<u>300,909.00</u>	<u>28.79%</u>
6-1250 · Other Staff Benefits			
6-1251 · CE & Conference Expenses	1,047.56	9,000.00	11.64%
6-1252 · Cellular Phone Stipends	180.00	1,000.00	18.0%
6-1253 · Mileage Reimbursement	448.74	8,000.00	5.61%
6-1254 · Section 125 Administration	112.75	700.00	16.11%
6-1255 · Phased Retirement Fund	15,000.00	15,000.00	100.0%
Total 6-1250 · Other Staff Benefits	<u>16,789.05</u>	<u>33,700.00</u>	<u>49.82%</u>
6-1300 · General Operating & Overhead			
6-1301 · Audit & Accounting Services	10,106.34	12,000.00	84.22%
6-1303 · Insurance - Liability	11,419.00	11,500.00	99.3%
6-1307 · Legal Fees	0.00	2,000.00	0.0%
6-1308 · Rent - Evergreen Drive	11,016.00	22,032.00	50.0%
6-1309 · Rent - Milton PL	7,000.02	14,000.00	50.0%
6-1310 · Office Supplies	347.98	2,000.00	17.4%
6-1311 · Postage	85.98	2,000.00	4.3%
6-1312 · Office Printing & Reproduction	1,068.41	5,000.00	21.37%
6-1313 · Telecommunications & Datalines	1,607.97	6,925.00	23.22%
6-1314 · Utilities & Alarm - Evergreen	2,155.82	3,665.00	58.82%
6-1315 · Waterford Server Lease	1,835.00	1,835.00	100.0%
6-1316 · Meeting Expenses	27.54	1,000.00	2.75%
6-1317 · Cleaning Service - Evergreen	470.00	3,000.00	15.67%
6-1318 · Misc. & Other Consulting Exp.	132.50	20,000.00	0.66%
6-1319 · Board Management Platform	1,619.40	2,000.00	80.97%
Total 6-1300 · General Operating & Overhead	<u>48,891.96</u>	<u>108,957.00</u>	<u>44.87%</u>
6-1400 · System Services			
6-1401 · SEWI CE System Membership	0.00	2,890.00	0.0%
6-1403 · General Programs/PR & Marketing	0.00	12,000.00	0.0%
6-1404 · Gen. Program-Inclusive Services	0.00	2,000.00	0.0%
6-1405 · Gen. Program-Youth Services	0.00	35,000.00	0.0%
6-1406 · Professional Magazines	192.00	500.00	38.4%
6-1407 · Movie Licensing USA Subscrip	0.00	9,000.00	0.0%
6-1408 · Transparent Languages Subscrip	3,000.00	3,000.00	100.0%
6-1411 · WISCAT Member Library Licenses	0.00	4,400.00	0.0%
6-1412 · Member Hoopla Accounts	50,000.00	50,000.00	100.0%
6-1413 · Canva Subscription	1,257.12	5,000.00	25.14%

	<u>Jan - Mar 23</u>	<u>Budget</u>	<u>% of Budget</u>
6-1414 · WPLC System Membership fee	13,906.00	13,906.00	100.0%
6-1415 · WISNET Converged WAN	3,487.96	10,030.00	34.78%
6-1416 · Wils Membership	4,378.00	4,378.00	100.0%
6-1417 · Overdrive Advantage	8,000.00	8,000.00	100.0%
6-1418 · General Program Fund-Technology	632.48	22,000.00	2.88%
6-1419 · Fuel/Delivery Vehicle Mainten.	1,733.19	20,000.00	8.67%
6-1430 · Lost ILL Materials	20.00	100.00	20.0%
6-1450 · Contract Services			
6-1451 · Contract-Youth Services	1,080.00	10,000.00	10.8%
6-1452 · Contract - Inclusive Services	0.00	10,000.00	0.0%
6-1453 · Delivery Services - RPL/Milton	9,450.00	37,800.00	25.0%
6-1454 · Delivery - South Central	13,176.50	26,353.00	50.0%
6-1455 · Delivery - Excel Express	38,096.00	114,288.00	33.33%
6-1456 · Resource Library Contracts	43,500.00	47,000.00	92.55%
6-1457 · WILS-Data Dashboard	0.00	7,000.00	0.0%
Total 6-1450 · Contract Services	<u>105,302.50</u>	<u>252,441.00</u>	<u>41.71%</u>
Total 6-1400 · System Services	191,909.25	454,645.00	42.21%
6-1500 · Capital Expenses			
6-1501 · New Furnishing & Equipment	494.48	1,000.00	49.45%
6-1502 · Hardware & Software	1,505.46	3,000.00	50.18%
Total 6-1500 · Capital Expenses	<u>1,999.94</u>	<u>4,000.00</u>	<u>50.0%</u>
6-2000 · Expenses from Other Income			
6-2100 · Local IT Service - SWLS			
6-2110 · SWLS IT Program Expenses	7,570.87	42,000.00	18.03%
6-2120 · WISNET Converged Wan-SWL:	0.00	3,834.00	0.0%
Total 6-2100 · Local IT Service - SWLS	<u>7,570.87</u>	<u>45,834.00</u>	<u>16.52%</u>
Total 6-2000 · Expenses from Other Income	<u>7,570.87</u>	<u>45,834.00</u>	<u>16.52%</u>
Total 6-0100 · Operating Expenses	494,871.38	1,570,843.00	31.5%
6-4000 · County Government Reimbursement			
6-4100 · Racine County	1,520,342.50	3,040,685.00	50.0%
6-4200 · Walworth County			
6-4210 · Walworth Co Funds Libraries	923,286.00	1,774,387.00	52.03%
6-4215 · Walworth Co Funds to Reserves	0.00	26,288.00	0.0%
Total 6-4200 · Walworth County	<u>923,286.00</u>	<u>1,800,675.00</u>	<u>51.27%</u>
6-4300 · Kenosha County	47,305.50	94,611.00	50.0%
6-4400 · Rock County	1,405,282.00	1,409,129.00	99.73%
6-4500 · Waukesha County	2,335.50	4,670.00	50.01%
Total 6-4000 · County Government Reimbursement	<u>3,898,551.50</u>	<u>6,349,770.00</u>	<u>61.4%</u>
6-5000 · SHARE Member Expenses			
6-5100 · Bibliographic Utility	36,615.54	36,616.00	100.0%
6-5210 · ILS Annual Maintenance - PPL	112,153.27	125,104.00	89.65%
6-5220 · ILS Annual Maintenance - WUHS	120.59	137.00	88.02%
6-5230 · ILS Annual Maintenance - KCLS	38,469.78	42,908.00	89.66%
6-5300 · Delivery - WUHS	0.00	700.00	0.0%
6-5410 · WPLC OverDrive Buying Pool	85,269.00	85,321.00	99.94%
6-5420 · WPLC OverDrive Magazines	4,916.00	4,919.00	99.94%
6-5500 · BrainFuse	15,333.00	23,000.00	66.67%
6-5600 · LinkedInLearning	0.00	27,500.00	0.0%
6-5800 · Ancestry.com	0.00	23,735.00	0.0%
Total 6-5000 · SHARE Member Expenses	<u>292,877.18</u>	<u>369,940.00</u>	<u>79.17%</u>

	<u>Jan - Mar 23</u>	<u>Budget</u>	<u>% of Budget</u>
6-6000 · Other Passthrough Expenses			
6-6100 · Rock Co WiFi Kit Project	14,674.16	21,528.00	68.16%
6-6200 · Rock Co Jail - Inmate Materials	0.00	2,000.00	0.0%
6-6300 · KPL BiblioCommons Expenses	0.00	4,900.00	0.0%
Total 6-6000 · Other Passthrough Expenses	<u>14,674.16</u>	<u>28,428.00</u>	<u>51.62%</u>
6-7000 · Grant Expenses			
6-7100 · Technology Grant	1,109.12	6,000.00	18.49%
6-7200 · LSTA SEWI CE Grant Expenses	7,925.93	77,542.00	10.22%
6-7300 · ARPA Info. Coordinator Grant	2,005.00	37,000.00	5.42%
Total 6-7000 · Grant Expenses	<u>11,040.05</u>	<u>120,542.00</u>	<u>9.16%</u>
6-8000 · SHARE Reserves Expenses			
6-8500 · Supplies & Training	355.03	7,500.00	4.73%
Total 6-8000 · SHARE Reserves Expenses	<u>355.03</u>	<u>7,500.00</u>	<u>4.73%</u>
Total 6-0000 · Expenses	<u>4,712,369.30</u>	<u>8,447,023.00</u>	<u>55.79%</u>
Total Expense	<u>4,712,369.30</u>	<u>8,447,023.00</u>	<u>55.79%</u>
Net Ordinary Income	<u>3,224,488.57</u>	<u>87,546.02</u>	
Net Income	<u>3,224,488.57</u>	<u>87,546.02</u>	

As of:	3/31/2023
Community State Bank	3,909.69
BMO Business Checking	1,944.50
Petty Cash	100
LGIP General Account	2,194,231.71
LGIP SHARE Account	222,199.38
Equitable Bank (FSA)	4,462.91
Total Checking/Savings	2,426,848.19

Prairie Lakes Library System Expenses by Vendor Detail (for Board Review) March 2023

	Type	Date	Num	Memo	Account	Amount
Anderson, Tovah						
	Bill	03/29/2023	1st Quarter Reimburs	Mileage Reimbursement	6-1253 · Mileage Reimbursement	153.93
	Bill	03/29/2023	1st Quarter Reimburs	Conference Expenses	6-1251 · CE & Conference Expenses	52.57
	Bill	03/29/2023	1st Quarter Reimburs	Office Supplies	6-1310 · Office Supplies	37.96
Total Anderson, Tovah						244.46
AT & T						
	Bill	03/08/2023	4066336706	WiscNet monthly Invoice #4066336706	6-1415 · WISCNET Converged WAN	871.99
	Bill	03/29/2023	Inv. 2961227707	WiscNet monthly Invoice #2961227707	6-1415 · WISCNET Converged WAN	871.99
Total AT & T						1,743.98
Beloit Pub. Library						
	Bill	03/08/2023	County Payment	Walworth County 1st half of 2023 County Payment	6-4210 · Walworth Co Funds Libraries	1,131.00
	Bill	03/08/2023	County Payment	Rock County 1st half of 2023 County Payment	6-4400 · Rock County	222,710.00
	Bill	03/15/2023	County Payment	Final 2023 County Payment - Walworth	6-4210 · Walworth Co Funds Libraries	1,131.00
	Bill	03/15/2023	County Payment	Final 2023 County Payment - Rock	6-4400 · Rock County	222,710.00
	Bill	03/29/2023	WiFi Hot Spots	4 Hot Spots for February - December 2023	6-6100 · Rock Co WiFi Kit Project	918.00
Total Beloit Pub. Library						448,600.00
BMO Harris Bank N.A. - Payments						
	Bill	03/08/2023		Office supplies	6-1310 · Office Supplies	186.04
	Bill	03/08/2023		Quickbooks, Checks	6-1301 · Audit & Accounting Services	447.34
	Bill	03/08/2023		SHARE	6-8500 · Supplies & Training	30.01
	Bill	03/08/2023		Postage	6-1311 · Postage	67.99
	Bill	03/08/2023		Rock Co WiFi Monthly	6-6100 · Rock Co WiFi Kit Project	6.00
	Bill	03/08/2023		General Tech	6-1418 · General Program Fund-Technology	483.49
	Bill	03/08/2023		Hardware	6-1502 · Hardware & Software	799.00
	Bill	03/08/2023		Evansville Hardware	6-1501 · New Furnishing & Equipment	494.48
	Bill	03/08/2023		Software & Website	6-7100 · Technology Grant	1,109.12
	Bill	03/08/2023		Canva Subscription	6-1413 · Canva Subscription	1,257.12
	Check	03/31/2023	ACH033123	Paper Statement Fee	6-1318 · Misc. & Other Consulting Exp.	3.00
Total BMO Harris Bank N.A. - Payments						4,883.59
BookPage						
	Bill	03/08/2023	S64792	Subscriptions for participating libraries	6-1406 · Professional Magazines	7,680.00
Total BookPage						7,680.00
Charter Communications						
	Bill	03/15/2023	PLLS Internet	Internet	6-1313 · Telecommunications & Datalines	29.99
Total Charter Communications						29.99
City of Milton						
	Bill	03/15/2023	2nd Qtr. Rent	April 2023 Rent	6-1309 · Rent - Milton PL	1,166.67
	Bill	03/15/2023	2nd Qtr. Rent	May 2023 Rent	6-1309 · Rent - Milton PL	1,166.67
	Bill	03/15/2023	2nd Qtr. Rent	June 2023 Rent	6-1309 · Rent - Milton PL	1,166.67
Total City of Milton						3,500.01
Clinton Pub. Library						
	Bill	03/08/2023	County Payment	1st half of 2023 County Payment - Walworth	6-4210 · Walworth Co Funds Libraries	109.00
	Bill	03/08/2023	County Payment	1st half of 2023 County Payment - Rock	6-4400 · Rock County	29,434.50
	Bill	03/15/2023	County Payment	Final 2023 County Payment - Walworth	6-4210 · Walworth Co Funds Libraries	109.00
	Bill	03/15/2023	County Payment	Final 2023 County Payment - Rock	6-4400 · Rock County	29,434.50
Total Clinton Pub. Library						59,087.00
Dell Marketing L.P.						
	Bill	03/29/2023	Invoice #10660081384	Yearly Cooperative Computer & Monitor Purchase	2700 · Account Payables (In/Out)	105,669.05
Total Dell Marketing L.P.						105,669.05
Eager Free Pub. Library						
	Bill	03/08/2023	County Payments	1st half of 2023 County Payment - Walworth	6-4210 · Walworth Co Funds Libraries	80.50
	Bill	03/08/2023	County Payments	1st half of 2023 County Payment - Rock	6-4400 · Rock County	43,407.50
	Bill	03/15/2023	County Payment	Final 2023 County Payment - Walworth	6-4210 · Walworth Co Funds Libraries	80.50
	Bill	03/15/2023	County Payment	Final 2023 County Payment - Rock	6-4400 · Rock County	43,407.50
Total Eager Free Pub. Library						86,976.00
Edgerton Pub. Library						
	Bill	03/08/2023	County Payment	1st half of 2023 County Payment - Walworth	6-4210 · Walworth Co Funds Libraries	5.50
	Bill	03/08/2023	County Payment	1st half of 2023 County Payment - Rock	6-4400 · Rock County	36,480.00
	Bill	03/15/2023	County Payment	Final 2023 County Payment - Walworth	6-4210 · Walworth Co Funds Libraries	5.50
	Bill	03/15/2023	County Payment	Final 2023 County Payment - Rock	6-4400 · Rock County	36,480.00
Total Edgerton Pub. Library						72,971.00
Employers Health Insurance						
	Liability Check	03/03/2023	ACH974482	April Health Insurance	6-1201 · Health and Dental Insurance	16,101.94

Prairie Lakes Library System Expenses by Vendor Detail (for Board Review) March 2023

Total Employers Health Insurance						16,101.94
Erickson, Jeremy						
	Bill	03/08/2023	Reimbursement	Mileage Reimbursement	6-1253 · Mileage Reimbursement	37.79
	Bill	03/08/2023	Reimbursement	February Cell phone reimbursement	6-1252 · Cellular Phone Stipends	<u>20.00</u>
Total Erickson, Jeremy						57.79
Excell Express						
	Bill	03/08/2023	743	March 2023 delivery Inv. #743	6-1455 · Delivery - Excel Express	9,524.00
	Bill	03/29/2023	Inv. 744	April 2023 delivery Inv. #744	6-1455 · Delivery - Excel Express	<u>9,524.00</u>
Total Excell Express						19,048.00
GoTo Communications Inc.						
	Check	03/15/2023	ACH90835	March 2023 telephone	6-1313 · Telecommunications & Datalines	<u>309.77</u>
Total GoTo Communications Inc.						309.77
Great America Financial Services						
	Bill	03/08/2023	Inv. 33496172	Milton Phone Services	6-1313 · Telecommunications & Datalines	132.54
	Bill	03/29/2023	Inv. 33692235	Milton Phone Services	6-1313 · Telecommunications & Datalines	<u>159.97</u>
Total Great America Financial Services						292.51
Hedberg Pub. Library						
	Bill	03/08/2023	County Payment	1st of of 2023 County Payments - Walworth	6-4210 · Walworth Co Funds Libraries	8,118.50
	Bill	03/08/2023	County Payment	1st of of 2023 County Payments - Rock	6-4400 · Rock County	248,670.50
	Bill	03/08/2023	County Payment	Resource Library Contract	6-1456 · Resource Library Contracts	20,000.00
	Bill	03/15/2023	County Payment	Final 2023 County Payment - Walworth	6-4210 · Walworth Co Funds Libraries	8,118.50
	Bill	03/15/2023	County Payment	Final 2023 County Payment - Rock	6-4400 · Rock County	248,670.50
	Bill	03/15/2023	County Payment	Resource Library Contract	6-1456 · Resource Library Contracts	<u>20,000.00</u>
Total Hedberg Pub. Library						553,578.00
Hoopla						
	Bill	03/15/2023	East Troy	East Troy Account Hoopla Payment	2700 · Account Payables (In/Out)	767.00
	Bill	03/29/2023		Aram Account Hoopla Payment	2700 · Account Payables (In/Out)	2,247.00
	Bill	03/29/2023		Edgerton Account Hoopla Payment	2700 · Account Payables (In/Out)	<u>3,300.00</u>
Total Hoopla						6,314.00
Kenosha Public Lib						
	Bill	03/06/2023	Invoice #154	Cataloging	6-1318 · Misc. & Other Consulting Exp.	<u>95.00</u>
Total Kenosha Public Lib						95.00
Koene Courier Service, LLC						
	Bill	03/08/2023	Invoice #PL002	February delivery	6-1453 · Delivery Services - RPL/Milton	3,150.00
	Bill	03/31/2023	PL003	March Delivery Inv. #PL003	6-1453 · Delivery Services - RPL/Milton	<u>3,150.00</u>
Total Koene Courier Service, LLC						6,300.00
MAKE CENT\$ LLC						
	Bill	03/15/2023	2nd Quarter Rent	April 2023 rent	6-1308 · Rent - Evergreen Drive	1,836.00
	Bill	03/15/2023	2nd Quarter Rent	May 2023 rent	6-1308 · Rent - Evergreen Drive	1,836.00
	Bill	03/15/2023	2nd Quarter Rent	June 2023 rent	6-1308 · Rent - Evergreen Drive	<u>1,836.00</u>
Total MAKE CENT\$ LLC						5,508.00
Milton Pub. Library						
	Bill	03/08/2023	County Payment	1st of of 2023 County Payments - Walworth	6-4210 · Walworth Co Funds Libraries	294.50
	Bill	03/08/2023	County Payment	1st of of 2023 County Payments - Rock	6-4400 · Rock County	48,352.00
	Bill	03/15/2023	County Payment	Final 2023 County Payment - Walworth	6-4210 · Walworth Co Funds Libraries	294.50
	Bill	03/15/2023	County Payment	Final 2023 County Payment - Rock	6-4400 · Rock County	<u>48,352.00</u>
Total Milton Pub. Library						97,293.00
Orfordville Pub. Library						
	Bill	03/08/2023	County Payment	1st of of 2023 County Payments - Rock	6-4400 · Rock County	24,131.50
	Bill	03/15/2023	County Payment	Final 2023 County Payment - Rock	6-4400 · Rock County	<u>24,131.50</u>
Total Orfordville Pub. Library						48,263.00
Piszczek, Elizabeth S.						
	Bill	03/31/2023	March Cleaning	March 2023 Cleaning	6-1317 · Cleaning Service - Evergreen	<u>150.00</u>
Total Piszczek, Elizabeth S.						150.00
Puccini, Jennifer						
	Bill	03/07/2023	February FYS	Feb. 2022 youth services	6-1451 · Contract-Youth Services	<u>540.00</u>
Total Puccini, Jennifer						540.00
Securian Financial Group, Inc.						
	Liability Check	03/06/2023	11719	April Lifer Insurance for Basic, Supplemental, ar	6-1201 · Health and Dental Insurance	<u>215.89</u>
Total Securian Financial Group, Inc.						215.89
South Central Library System						
	Bill	03/29/2023	Invoice 23-279	Invoice 23-279 LLS Delivery	6-1454 · Delivery - South Central	6,785.50
	Bill	03/29/2023	Inv. 23-274	Invoice 23-279 Arrowhead Delivery	6-1454 · Delivery - South Central	<u>6,391.00</u>
Total South Central Library System						13,176.50

Prairie Lakes Library System Expenses by Vendor Detail (for Board Review) March 2023

TDS Telecom						
	Bill	03/06/2023	March Phone	March. 2023 phone account #262-515-4544	6-1313 · Telecommunications & Datalines	30.12
Total TDS Telecom						<u>30.12</u>
Toshiba Financial Services						
	Bill	03/08/2023	Inv. 33496173	Copier System	6-1312 · Office Printing & Reproduction	315.44
	Bill	03/29/2023	Inv. 33692236	Copier System	6-1312 · Office Printing & Reproduction	348.72
Total Toshiba Financial Services						<u>664.16</u>
WE Energies						
	Bill	03/08/2023		March 2023 bill	6-1314 · Utilities & Alarm - Evergreen	430.37
	Bill	03/31/2023	April Utility	April 2023 bill	6-1314 · Utilities & Alarm - Evergreen	462.61
Total WE Energies						<u>892.98</u>
WeX						
	Bill	03/08/2023	Inv. 87540808	Gas card	6-1419 · Fuel/Delivery Vehicle Mainten.	412.10
	Bill	03/31/2023	88195299	Gas card	6-1419 · Fuel/Delivery Vehicle Mainten.	642.96
Total WeX						<u>1,055.06</u>
WILS						
	Bill	03/15/2023	PLLS Membership	PLLS Membership for 7/1/2023 - 6/30/2024	6-1416 · Wils Membership	4,378.00
Total WILS						<u>4,378.00</u>
Wisconsin Library Association						
	Bill	03/29/2023	LDI Registration	LDI Registration - Tovah Anderson	6-1251 · CE & Conference Expenses	475.00
	Bill	03/29/2023	Inv. #17264	WLA Membership - Jeremy Erickson	6-1251 · CE & Conference Expenses	207.00
Total Wisconsin Library Association						<u>682.00</u>
TOTAL						<u><u>1,566,330.80</u></u>

Prairie Lakes Library System



Prairie Lakes Library System Board Meeting 2023-3-22

Wed Mar 22, 2023 6:30 PM - 8:00 PM CDT

Matheson Memorial Library - 101 N Wisconsin St, Elkhorn, WI 53121 - Friends Room (2ndFloor)
Virtual Connection Information: Web URL: <https://meet.goto.com/151066053> Via Phone: +1 (872) 240-3311 – Access Code: 151-066-053

1. Welcome and Introductions

2. Call to Order

President Annette Smith.

Called to order by Smith at 6:30 PM.

3. Roll

Quorum met.

Members Present: Brace, Coffman (GoToMeeting), Dinnes, Laufenberg (GoToMeeting), Miller (GoToMeeting), Nugent, Rodriguez, Schubring (GoToMeeting), Smith, Tilleros (GoToMeeting), Wilson; Members Absent: Broga, Carillo, Lea, O'Hagan

Staff Present: Anderson (GoToMeeting), Erickson, Ohs, Platteter; Staff Absent: Dowling, Hudson, Novy, Schultz

Guests: None.

4. Public Comment Period

Anyone wishing to address the System Board at this time will be allowed up to 5 minutes. Your subject can be anything whether on the agenda or not. The System Board should not engage in a discussion regarding comments because it was not part of the publicly noticed agenda.

Upon conclusion of the public comment period, members of the audience are not allowed further comment unless they are participating in a public hearing or if specifically allowed by a majority vote or consent of the System Board due to involvement in an agenda item.

None.

5. Declaration of Interests Concerning the Agenda

Any Trustee wishing to indicate a conflict of interest with any item(s) on the agenda is encouraged to do so at this time.

None.

6. Presentations or Group Activities (If Any)

None.

7. Approval of Consent Agenda

Items appearing as part of the consent agenda may be approved in a single motion or withdrawn for individual consideration. Trustees should indicate items to withdraw at this time.

 Nugent motioned to approve Consent Agenda. Brace seconded. Motion carried.

a. Previous Meeting Minutes

Included in the packet.

b. Expenditures Report

February check register is included in the packet.

c. Budget to Actual Report

Financial report is included in the packet.

d. FINAL 2023 Prairie Lakes LS Board Meeting Schedule

An updated final meeting schedule is included in the packet.

8. Approval of Any Items Removed from Consent Agenda

Any items withdrawn from the consent agenda for individual consideration may be considered at this time.

9. Informational Reports

a. System Director's Report

Included in the packet.

Oh's recapped his written report and added updates on several current projects.

b. Prairie Lakes Advisory Committee Report

Oral report by Lea/Oh's.


Oh's shared the main themes of the past meeting.

10. Unfinished Business

a. Resolution of Appreciation of Past and Present Stakeholders (Possible Action)

Please use the following URL to submit names of individuals who should receive a copy of the resolution : <https://forms.gle/DLurooME7EAHnY8MA>. An updated version of the resolution is included in the packet.

Discussed current list of suggested names, brainstormed additions.


 Wilson motioned to approve the language of the Resolution of Past and Present Stakeholders as presented in the packet. Miller Seconded. Motion carried.

11. New Business

a.

2022 Annual Reports of the Former ALS and LLS (Possible Action)


Public library systems must complete and file annual reports to DPI on an annual basis per statutes. Approval is recommended.

 Miller motioned to approve the ALS and LLS 2022 Annual Reports as presented. Rodrigues seconded. Motion carried.

b. PLLS Budget Revision 2023-1 (Possible Action)

This budget revision consists of an itemized list of recommended budget changes to account for updated vendor information, interest projections, and general corrections. Approval is recommended.


Discussion pertaining to lines 5-3260 and 5-3200 (county sheriff department programs). Group agreed considering quarterly budget revisions makes sense.

 Brace motioned to approve the budget revisions as presented. Tilleros seconded. The motion carried.

c. WiLS Memorandum of Understanding for Strategic Planning Facilitation (Possible Action)

Commencement of a strategic planning process during the first year of Prairie Lakes Library System is a key expectation identified in the 2023 annual plan submitted by Prairie Lakes Library System. Approval is recommended.

Discussions pertaining to the project timeline and who might be tapped to serve on this team. Nugent initiated conversation about staff retention and where a salary survey might fit in to the process.

 Tilleros motioned to approve the Memorandum of Understanding for Strategic Planning Facilitation with WiLS as presented. Dinnes seconded. Motion Carried.

d. DRAFT PLLS Finance Policies and Procedures (Possible Action)

The draft financial policy document is largely based upon practices that existed prior to the library system merger. Approval is recommended (as written, or modified).

Ohs recapped the written proposed financial policies. A number of possible additions and clarifications were discussed.

- Revise Finance Policies and Procedures to address the list below. Present revised draft with changes in another color. • clarifications on per diem travel, • travel weather cancellations, • board mileage (possibly better suited to bylaws), • board approves auditor, • who approves the directors travel & expenses, • add a floor to Item 9: Unspent Funds.

Assigned to: Steve Ohs

Due: 04/26/2023

- ☑ Gather annual audit quotes from sever other vendors with Jeremy.

Assigned to: Steve Ohs

Due: 05/24/2023

e. DRAFT County Funding Agreement Template (Possible Action)

Counties that wish to disburse funding for rural usage to the home library system are required by statute to have an agreement with the system. The agreement template, if utilized for each PLLS member county, would satisfy the requirement. Approval is recommended.

No action following a discussion about a deeper dive into county funding and getting feedback from Counties' Corporate Council before proceeding.

- ☉ Get feedback from Racine, Rock, and Walworth County Corporate Councils on the County Funding Agreement Template prior to the May 24th PLLS Board Meeting.

Assigned to: Steve Ohs

Due: 05/24/2023

12. Announcements

a. Next Meeting: Wednesday, April 26th @ 6:30 PM

NOTE: Wisconsin Association of Public Libraries (WAPL) annual conference begins on the 26th. System staff may need to attend this meeting virtually.

- ☑ Inform all Trustees that the April meeting is virtual. Update any necessary calendars.

Assigned to: Steve Ohs

Due: 03/24/2023

- ☑ Change May 24th Board Meeting to Matheson Memorial's Community Room. Update any necessary calendars

Assigned to: Steve Ohs

Due: 03/24/2023

13. Anticipated Business for Next Meeting

Revised financial policies. Draft of personal leave policies.

14. Adjourn

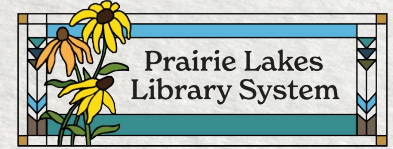
A motion to adjourn is required.

Adjourned at 7:48 p.m.

 Dinnes motioned to adjourn. Rodriguez seconded. Motion carried.

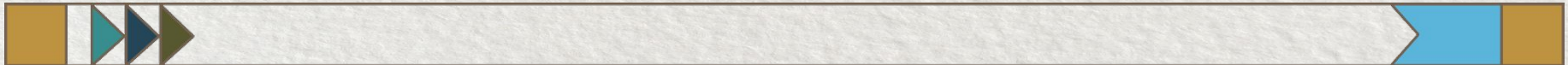
Submitted by Tovah Anderson, March 23, 2023.

Account Number	Account Name	Old Amount	Budget Change	New Amount	Reason for Change
6-1314	Uilities & Alarm - Evergreen	\$3,665.00	\$2,335.00	\$6,000.00	Adjusting to expected.
6-1420	Local Hop	\$0.00	\$18,500.00	\$18,500.00	New Account
			\$20,835.00	\$20,835.00	
2023 Budget With Revisions	Operating Income/Expenses				
Total Income:	\$8,534,569				
Total Expenses:	\$8,467,858				
Balance:	\$66,711				



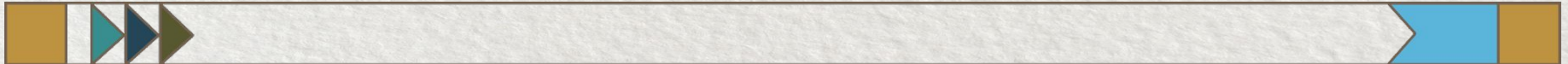
Funding for Public Library Service in Wisconsin

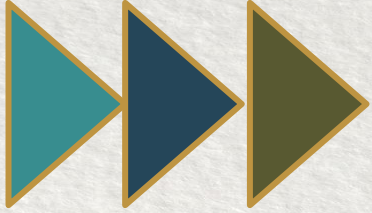
A Deep Dive for Trustees



Primary Funding Sources

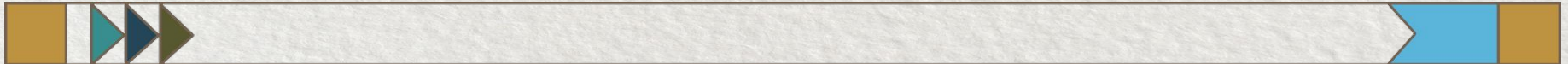
- Municipalities
- Home Counties
- Adjacent Counties
- State Aid to Regional Library Systems

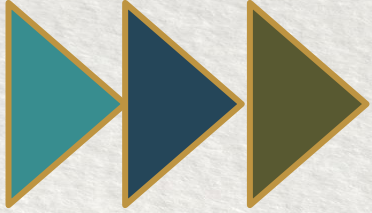




Municipalities

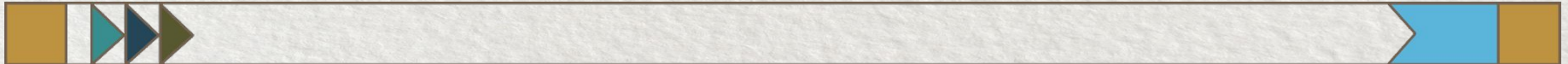
Municipalities that maintain libraries appropriate local tax revenue to support the operating *and capital* expenses associated with running the library. In most cases - but not always - municipal funding is the largest percentage of a given library's operating budget.

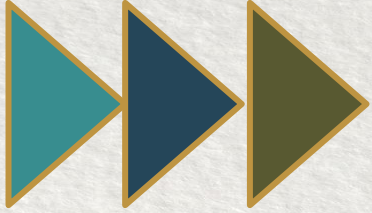




Home Counties

Home county tax revenue (paid only by county residents without a home library) is appropriated based on actual usage over the previous year of libraries by county residents without a home library.

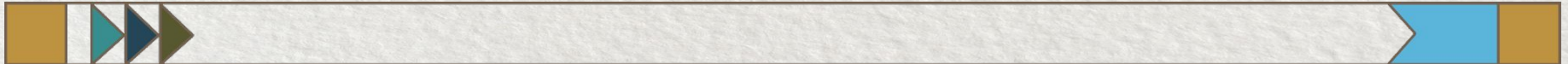


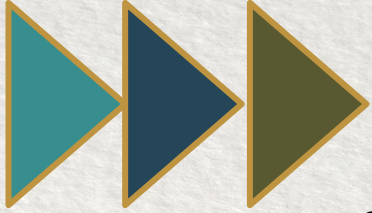


Adjacent Counties

Tax revenue from adjacent counties is also utilized to fund library services in a similar manner to tax revenue from home counties.

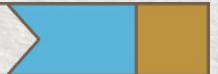
If a given library provided service in the previous year to residents of a libraryless municipality that is located in an adjacent county, that library may also request funding from the adjacent county.

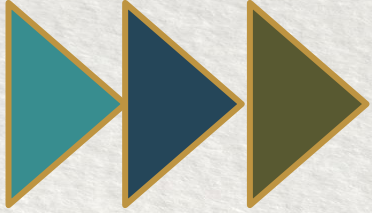




In Practical Language

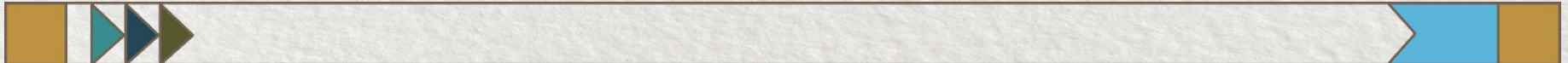
- Municipal funding comes from tax revenue paid only by residents of municipalities that have chosen to operate a library.
- Home county and adjacent county funding comes from county tax revenue paid only by residents of libraryless municipalities.
- All payments of county funding to libraries are based on confirmed actual usage in the previous year. Thus, it is an efficient mechanism to compensate libraries only for their actual costs of serving residents of the county who live in municipalities without libraries.
- It is a complicated structure, but the end result is that every resident of Wisconsin can walk in to any library they choose and receive service.

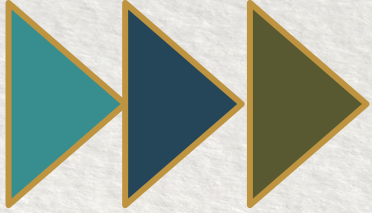




Example 1:

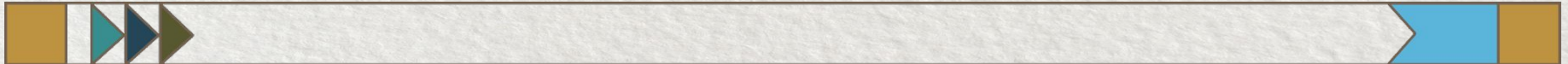
- A resident of the City of Elkhorn in Walworth County uses the Matheson Memorial Library in Elkhorn to check out a book.
 - Residents of Elkhorn pay municipal taxes, a portion of which supports the library.
 - For this reason, residents of Elkhorn are exempt from taxation by Walworth County for library services.
 - In this scenario, service to the resident of Elkhorn is supported by municipal tax revenue.

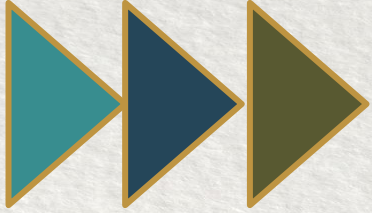




Example 2:

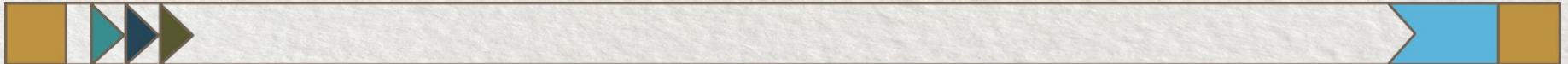
- A resident of the Town of Spring Prairie in Walworth County uses the Matheson Memorial Library in Elkhorn to check out a book.
 - Spring Prairie does not maintain a library, thus no local tax dollars are levied for library purposes.
 - For this reason, residents of Spring Prairie are taxed for library service by Walworth County.
 - In this scenario, service to the resident of Spring Prairie is supported by Walworth County tax revenue.

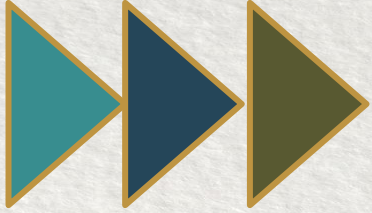




Example 3:

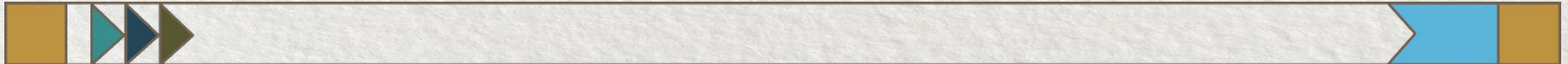
- A resident of the Town of Sullivan in Jefferson County uses the Matheson Memorial Library in Elkhorn to check out a book.
 - Sullivan does not maintain a library, thus no local tax dollars are levied for library purposes.
 - For this reason, residents of Sullivan are taxed for library service by Jefferson County.
 - In this scenario, service to the resident of Sullivan is supported by Jefferson County tax revenue.





State Aid to Library Systems

- Set by the Wisconsin Legislature every two years.
- Libraries benefit from this funding in the following ways:
 - Access to expertly-administered library management software.
 - A physical delivery network (van route).
 - Low-cost IT support.
 - Economies of scale generated by system-facilitated group purchases.
 - ... And more.





The Typical County Funding Cycle

- March 1st - Deadline for counties to disburse approved payments for the current year. → Wis. Stat. 43.12(1)(a)
- March 1st - Library annual reports are due. **These are the source of the circulation-by-municipality and expenditures data upon which county funding requests are based.
- July 1st - Deadline for libraries to submit any payment requests for the following year, with supporting documentation, to the clerk of the home county, and the clerks of any adjacent counties. → Wis. Stat. 43.12(2)
- August - Libraries file applications for exemption from county library tax to home county clerks. → Wis. Stat. 43.64(2)(b)
- September through December - Counties complete the levy-setting process for the following tax year.



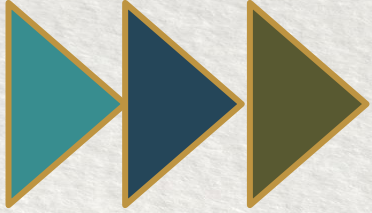
PLLS Involvement

- Prior to March 1st - System staff communicate with each county to make sure approved payments are on-track, receive all county funds, and disburse individual payments to libraries on behalf of the counties.
- Prior to March 1st - System staff generate data reports (including verified usage by municipality) and pre-fill each of these data elements into each library's annual report. We also check-in with them as needed to assist them in completing their annual reports on-time, and to make sure the expenditures figures they add to their reports are accurate.
- Prior to July 1st - System staff utilize the published annual report usage and expenditures data to generate and transmit comprehensive funding requests for each member county.
 - These requests are based upon funding formulas that are approved by each home county's board of supervisors.
 - System staff also communicate with adjacent county officials and library system staff to make sure that any amounts requested by libraries in adjacent counties are included in the comprehensive request.



PLLS Involvement (cont'd)

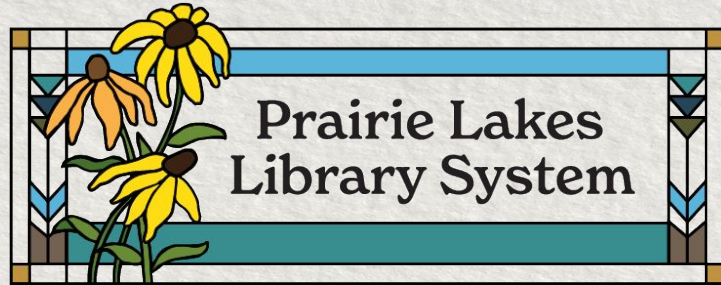
- August - System staff are often requested to meet with county administration and/or elected officials to discuss each comprehensive request.
- August - Once Department of Revenue publishes statewide equalized value figures (EV's), system staff utilize the formula in Wis. Stat. 43.64(2)(b) to compute each library-municipality's exemption threshold for the upcoming county tax levy. System staff send each library director a reminder notice that their municipality must appropriate local library funding that is equal to or greater than the calculated threshold in order to exempt from the county library tax. The notice also contains a reminder to send an exemption notification to the county clerk.
- September through December - System staff stay attuned to the progress of each county levy-setting process, and are on-call to field questions from county administration or elected officials, member library directors or library board members. Once county levies are finalized, we notify the library directors.



Key Points to Remember

- Municipal library funding is designed to support library services to state residents who live in municipalities **with** libraries.
- County library funding is designed to support library services to state residents who live in municipalities **without** libraries.
- State Aid to library systems is designed to provide baseline services to all of the public libraries in Wisconsin.
- PLLS provides significant behind-the-scenes support for the requesting and distribution of county library funding.
- PLLS does not set the amounts of actual payments, but rather serves as a clearinghouse. Counties generally have exclusive control over the setting and approvals of library payments on an annual basis.



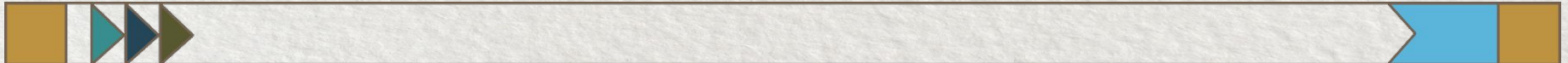


Serving Racine, Rock, and Walworth
Counties in southeast Wisconsin.

Steve Ohs, System Director

sohs@prairielakes.info

(262) 514-4500 x68



Exemption Threshold:

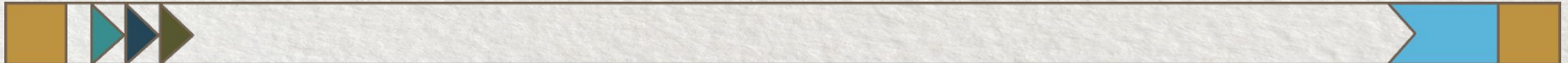
$$\text{Exemption Threshold} = ((A-B) \div C) \times D$$

A = Total Previous Year Library Tax Levied by County

B = Any Amount of the Total Previous Year Library Tax Levied for Capital Expenditures

C = Total Equalized Value of Property Within the County That Was Subject to County Library Tax in Previous Year

D = Equalized Value of Property Within The Individual Municipality.



Minimum County Payment:

$$\text{Minimum Payment} = ((A-B) \div C) \times D$$

A = Total Operating Expenses of Library

B = Capital Expenditures of Library

C = Total Annual Circulation of Library

D = Circulations Made to Residents of the County Who Live in Libraryless Municipalities.

