

GREEN HILLS PUBLIC LIBRARY DISTRICT  
BOARD OF TRUSTEES  
November 17, 2025  
Regular Meeting

The Green Hills Public Library District Board of Trustees met at the Library on November 17, 2025.

CALL TO ORDER AND ROLL CALL

Angelos called the meeting to order at 6:16 p.m. Present were N. Angelos, C. Barry, I. Chafee, K. Groark, M. Klich, and S. Stratakos.

Also present from staff were Jane Jenkins, Library Director; and Roberta Richter, Head of Business Services.

Absent: A. Mohammad

ACKNOWLEDGEMENT OF VISITORS

Presentation of Fiscal Year 2025/2026 Audit by Lauren Allen of Sikich.

Allen noted that there are three main deliverables as part of the audit; the Annual Financial Report (AFR), the Auditor's Communication to the Board of Trustees and Management (MD&A), and assistance with the preparation & filing of the Comptroller AFR. Allen went through highlights of the AFR and was happy to say that this was an unmodified opinion as of and for the year ended June 30, 2025. She noted that this is the highest level of assurance that Sikich can provide, meaning that the financial statements can be relied upon and that they are free from material misstatement.

Allen discussed the MD&A, which is a narrative that provides additional context to this year's financial statements. The MD&A can help supplement the review of the financial statements by providing context and insight on a comparative basis, indicating why the numbers changed from last year to this year.

Allen discussed the Statement of Net Position, the Statement of Activities, and the Governmental Balance Sheet. Allen commended management for a job well done ensuring their compliance with these policies. She then discussed the income statement for governmental funds and noted that the General Fund had an increase in fund balance of a little over \$100k, primarily due to the transfer out to the Special Reserve Fund, which had an increase in fund balance of \$300k.

Allen reviewed the schedule of employer contributions by the Library to Illinois Municipal Retirement Fund. The contribution percentage is established by state statute, and there was a slight increase in fiscal year 2025, which resulted in the Library's contributions increasing over last year. The contributions were in line with the actuarially determined contribution amount.

Allen touched on the Auditor's Communication to the Board of Trustees and Management, which serves two main purposes; it is a required communication from Sikich's auditing standards, and it allows them to provide any recommendations for improvement. Allen noted that the Library implemented the two new accounting standards applicable for the fiscal year ending June 30, 2025. This was GASB Statement No. 100, *Accounting Changes and Error Corrections*, and GASB Statement No. 101, *Compensated Absences*. GASB 101 was the most significant of the two, which resulted in the Library recognizing an estimated liability of the sick time to be used by employees over the next year.

Allen noted that there were minimal accounting adjustments made to ensure that items are presented in relation to the fiscal year they relate to. The audit entries posted were primarily related to the long-term liabilities and assets of the Library. Allen also stated that during the audit, she did not identify any instances where she would recommend improvement over internal controls at the Library. Allen thanked the Library's team for their preparation and assistance during the audit process. She mentioned that it is not easy to switch audit firms, and Richter and her team did exceptionally well and made this year's audit go smoothly.

#### APPROVAL OF MINUTES

Barry moved, and Chafee seconded, that the Board of Trustees approve minutes of the Regular Board Meeting held on October 20, 2025. Upon a voice vote, all Trustees present voted "aye." Motion carried.

#### OPERATING FUND TREASURER'S REPORT AND WARRANT

Stratakos moved, and Groark seconded that the Operating Fund Treasurer's Report for the month ending October 31, 2025, be received and filed for audit, and that Operating Fund Warrant #5 for the month of November 2025 in the amount of \$252,890.84 be approved and authorized for disbursement. Upon a roll call vote, all Trustees present voted "aye." Motion carried.

#### PRESIDENT'S REPORT

None

#### PUBLIC COMMENT

None

#### DIRECTOR'S REPORT

Jenkins informed the Trustees that the ILA Legislative Meet Ups for our region will take place on Tuesday, December 2, 2025, from 8:30am – 10:00am at the DoubleTree by Hilton Hotel Chicago – Alsip (5000 West 127th Street). The doors open at 8:00 a.m. and breakfast is available. Jenkins asked that Trustees let her know as soon as possible if they wish to attend. Registration closes on November 20, 2025. Angelos stated that she would attend.

Jenkins noted that on October 15, 2025, the Illinois Senate adopted Senate Resolution 104, sponsored by Senator Laura Murphy. The Resolution recognizes the vital role of

library trustees in operating public libraries across the state and highlights the importance of trustee training and support to ensure effective governance.

Jenkins and Richter attended the Annual Core Forum in Denver, Colorado last week. Jenkins will share more information in her next Board report.

Jenkins and the Head of Adult Services, Kristen Human, worked to set up an account with Ingram after the announced closure of Baker and Taylor.

Barry shared that she felt that the Library programs during the week of Halloween were great.

NEW BUSINESS:

ACTION ITEM:

Stratakos moved, and Angelos seconded to accept Fiscal Year 2025/2026 Annual Financial Report by Sikich, as presented. Upon a roll call, all Trustees present voted "aye." Motion carried.

Barry moved, and Klich seconded to approve the Board Meeting dates for 2026. Upon a voice vote, all Trustees present voted "aye." Motion carried.

Chafee moved, and Klich seconded to approve and accept the bid quote from OMNIA for Johnson Floor Company in the amount of \$39,217.31. Upon a roll call vote, all Trustees present voted "aye." Motion carried.

CORRESPONDENCE

ADJOURNMENT

There being no further business before the Board, Angelos adjourned the Regular Meeting at 6:47 p.m.

Prepared and submitted by,



Roberta Richter, Recording Secretary