

Illinois Heartland Library System
Transition Board of Directors
May 9, 2011; 6 pm
Hilton Garden Inn; Effingham Illinois
AGENDA

1. Call to Order
2. Roll Call – Recording Secretary
3. Public Comments
If a member of the audience desires to speak to the Board, sign in and give to a System Staff member. When making a comment, please state your name, affiliation and nature of your business. Please limit your time to 3 minutes.
4. Minutes
April 26, 2011 Meeting
5. Financial Report
6. President's Report
7. Staff Report
8. Committee Reports
 - Nominating Committee – Dianna Brawley Sussman or representative
 - Slate of Candidates for IHLS Board
 - Facilities Location Committee
 - Search Committee – Tom Turner
 - Search Firm Announcement
 - Personnel Committee – Nina Wunderlich
 - Illinois Heartland Library Employment Definitions
 - Resolution No: TBR 2011-22
9. ISL Report – Greg McCormick; Lawren Tucker
10. Unfinished Business
 - a. Illinois Heartland Library System Benefits
Document No: TBD 2011-12
 - b. Illinois Heartland Library System Salary Scale
Resolution No: TBR 2011-23; Document No: TBD 2011-13
11. New Business
 - a. Executive Session – Personnel issues related to employment, salaries and benefits.
 - b. IHLS Fund Descriptions
Resolution No: TBR 2011 – 24; Document No: TBD 2011-23
 - c. Position Descriptions

The Illinois Heartland Library System Transition Board strives to ensure that its meetings are accessible to individuals with disabilities. If you are an individual with a disability and require assistance to observe or participate in this meeting, please contact any of the current Library Systems at least 48 hours prior to the start of the meeting with your specific request.

- Document No: TBD 2011-24
- d. Annual Plan FY 2012
 - Document No: TBD 2011-25
- e. Budget FY 2012
 - Document No: TBD 2011-26
- f. Appointment of positions IHLS Positions

12. Announcements

Next Meeting: May 26, 2011 – Video Conference – Recommend changing to in person meeting.

Minutes of the Regular Meeting of the Transition Board for the Illinois Heartland Library System

Place: Illinois State Library Video Conference
 LCLS Video Conference
 LTLS Video Conference
 RPLS Video Conference
 SHLS Video Conference
 Eastern Illinois University, Gregg Technology Center

Date: April 25, 2011

Attending: Karen Bounds, Valerie Green, Janet Hasten, Amy Ihnen, Katie Marsh, Linda McDonnell, JoAnn Nabe, Mary Ann Pohl, Bill Randall, Miranda Shake, Diane Steele, Anieta Trame, Tom Turner, Nina Wunderlich

Absent: Rochelle Funderburg

Other's Present: State Library—Diane Yeoman, Elizabeth Letterly, Joan Rhodes, Anne Craig, Greg McCormick, Lawren Tucker.
 RPLS—Bev Obert, Louise Green, Richard, Mike Szymkoski
 ShLS—Christine Fine
 LTLS—Donna Schaal, Ramona Rollins
 LCLS—Amanda McKay, Juliette Douglas, Leslie Bednar
 EIU—Jan Ison

Call to Order: Called to Order at 6:19pm

Agenda Item	Discussion and Decisions
1. Public Comments	No members of the public wished to comment.
2. Minutes	It was moved by Green and seconded by Bounds that the April 6, 2011 minutes be approved as written. Grammatical errors were corrected during discussion. Minutes passed with amendments during a roll call vote.
3. Financial Report	Steele provided the report of the total Area and Per Capita funding received so far. Requested that all business managers present cash flow as of April as well as a status update of the LLSAPs funding. Question posed by Steele about what committee will work on the budget. It was determined that the Finance Committee would do this work. She asked that the Finance Committee seek consensus on line item reserve fund.
4. President's Report	Turner met with the search committee via call and Adobe Connect. Bids have been received. Results will be reviewed on Thursday.
5. Staff Report	System Directors are meeting April 26 to continue discussions about the budget for next year.
6. Committee Reports	<i>Nominating Committee</i> —Dianna Brawley Sussman sent out a questionnaire to solicit nominations.

	<p><i>Facilities Location Committee</i>—No report presented.</p> <p><i>Search Committee</i>—Turner noted that bids were due April 25 and the group will be reviewing them on Thursday.</p> <p><i>Personnel Committee</i>—Wunderlich reported a discussing held between the committee and Juliette Douglas regarding the difference between a code versus a manual. The bylaws stipulate that it is a code.</p> <p>The Personnel Committee then presented two resolutions to be considered by the board.</p> <p>Illinois Heartland Library System Work Week: Wunderlich moved and Randall seconded that Resolution No: TBR 2011-17 along with supporting Document No: TBD 2011-11 pass as presented. There was no discussion. The resolution passed with a roll call vote.</p> <p>Illinois Heartland Library System Paid Holidays: Steele moved and Marsh seconded that Resolution No: TBR 2011-18 along with supporting Document No. TBD 2011-22 pass as presented. There was discussion regarding how many paid holidays state employees receive. It's either 12 or 13, depending on whether it is an election year. The resolution passed with a roll call vote.</p>
<p>7. ISL Report – Greg McCormick; Lawren Tucker</p>	<p>Tucker presented a report regarding the letter to Turner on April 20, 2011. The application to merge has been received and reviewed. The letter on April 20, 2011, addresses a few items that need to be included to make the application complete. Once those are received, final determination can be made about the ability to merge.</p>
<p>8. Unfinished Business</p>	<p><i>Illinois Heartland Library System Benefits</i> Document No: TBD 2011-12 is for informational purposes and will be discussed at the next meeting.</p> <p><i>Illinois Heartland Library System Salary Scale</i> Document No: TBD 2011-13 is for informational purposes and will be discussed at the next meeting.</p> <p><i>Illinois Heartland Library System Pay Period</i> Document No: TDB: 2011-14 is for informational purposes and will be discussed at the next meeting.</p>
<p>9. New Business</p>	<p><i>Membership Grievance Policy</i> Steele moved and Trame seconded that Resolution No: TBR</p>

2011-13 along with supporting Document No: TBD 2011-18 be passed as presented. During discussion, several grammatical changes were proposed. The resolution passed as amended with a roll call vote.

Freedom of Information Procedures

Green moved and Bounds seconded that Resolution No: TBR 2011-14 along with supporting Document No: TBD 2011-19 be passed as presented. There was no discussion. The resolution passed as amended with a roll call vote.

Resource Sharing Policy

Bounds moved and Nabe seconded Resolution No: TBR 2011-15 along with supporting Document No: TBD 2011-20 be passed as presented. There was no discussion. The resolution passed as presented with a roll call vote.

LLSAP Funds Policy

Pohl moved and Nabe seconded Resolution No: TBR 2011-16 along with supporting Document No: TBD 2011-21 be passed as presented. During discussion, several grammatical changes were proposed. The resolution passed as amended with a roll call vote.

Illinois Heartland Library System Staffing Assumptions

Marsh moved and Bounds seconded that Resolution No: TBR 2011-19 be passed as presented. During discussion, Nabe questioned the use of the word tenure. Turner defined it as longevity. Nabe questioned whether it was the most appropriate word. "Years of Service" was offered as a replacement. Wunderlich questioned the phrasing "highest scale." Nabe questioned whether that bullet should have a qualifier of "as funds are available." The resolution passed without amendments with a roll call vote.

Compensated Absence and Sick Leave

Pohl moved and Trame seconded that Resolution No: TBR 2011-20 be passed as presented. The resolution passed without amendments with a roll call vote.

Illinois Heartland Library System Employee Medical, Dental, Life, Vision, Employee Assistance Program

Ison presented a bid prepared by the business managers. It is one bid that asks for two things; one that asks for the best insurance offerings amongst all of the Systems and one that asks for the minimum offered by the current Systems.

	<p>Douglass mentioned that from a conversation with McCormick that the specifications should be tight enough so that the low bid can be accepted. Having two plans makes following this recommendation difficult. The business managers are recommending a single bid. McCormick confirmed that it doesn't seem possible to request a bid for two separate plans. The concern for a single bid was that what if the lowest bid was still too high. McCormick said that in that case, all bids would be rejected and an emergency procurement would need to happen. Business managers will forward recommendation onto executive committee.</p> <p>Green moved and Shake seconded that that Resolution No: TBR 2011-21 be passed as presented with approval of the final document of the executive committee and executive directors. During discussion Wunderlich asked if the first paragraph was being disregarded. Green confirmed that this is how she made the motion. The resolution passed with a roll call vote.</p>
<p>10. Announcements</p>	<p>Bednar announced that LCLS has a prospective tenet. IHLS will be included in the language of the contract so that future payments will be made to IHLS. Bednar also announced that a prospective buyer has been found for a parcel of land owned by LCLS, but this deal is expected to close before June 30. LCLS will retain the proceeds in their name.</p> <p>The next meeting will be on May 9, 2011, at the Hilton Garden Inn, Effingham, Illinois.</p>

Meeting was adjourned at 7:32 pm.

System Staff Benefits

As the Transition Board moves to July 1, 2011 what benefits will be available to employees.

The following is for information purposes taken from each individual system Personnel Policy or Manual. The items included for information are the primary benefits, health insurance, vacation leave, medical or sick leave and holiday leave. No information is provided on Bereavement, Leave without Pay, Education Leave, etc. Information is not provided on the number of days staff receive for each type of leave. A chart will be prepared for the Transition Board prior to the next Board meeting.

LCLS -- From the Employee Handbook – “. . .all salaried employees shall receive pay for all holidays authorized by the office of the Secretary of State and the Board of Directors of Lewis & Clark Library System.”

“Part-time employees working on a regular 20-hour workweek schedule and receiving the same pay each pay period will receive the same proportionate vacation allowance as is given full-time staff members in the same vacation categories listed above.”

“Medical leave with pay is given to all full-time employees and salaried part-time employees working on a regular schedule. Medical leave is earned at the rate of eight hours per month for full-time employees. Part-time employees who work a regular 20-hour workweek schedule and receiving the same pay each pay period will earn medical leave at a proportionate rate.”

“Employees who routinely work at least 1,000 hours per year and their eligible dependent family members are covered under the Lewis & Clark Library System group health insurance program beginning the first day of employment. The Lewis & Clark Library System pays the premium for the employee only.”

LTLS -- From the Personnel Policy – “Part-time employee with partial benefits -- Employee who is regularly scheduled to work less than a 40 hour work week. Employee is paid on an hourly rate basis, is required to participate in the Illinois Municipal Retirement Fund (IMRF) if working in a position normally requiring 600 or more hours per year, and is entitled to pro-rated holiday, vacation, and sick leave benefits. Employees who work more than 30 hours per week on a regular basis are eligible to receive medical, dental, and life insurance.

Substitute employee -- Employee who is scheduled to substitute for a full or part-time employee, for no more than 400 hours in any twelve month period. Employee is paid on an hourly rate basis. A Substitute employee does not qualify

for holiday, vacation, sick leave, health, dental, retirement or other benefits.”

RPLS – From the Personnel Manual -- “Employees working 30 hours per week or more have group health, dental and life insurance

“Permanent part-time employees will earn holiday pay on a pro-rated basis.”

All full-time employees earn the benefit of sick leave with pay at the rate of 12 days per calendar year. Permanent part-time employees will earn sick leave on a pro-rated basis. Sick leave may be used in increments of one-half hour.

All permanent employees will earn vacation leave with pay. Permanent part-time employees will earn vacation on a pro-rated basis.

All full-time employees earn the benefit of sick leave with pay at the rate of 12 days per calendar year. Permanent part-time employees will earn sick leave on a pro-rated basis.”

SHLS – *From the Employee Handbook* – “All employees fall within one of the following categories that are relevant to determining eligibility for benefits:

1. Full-time employee – Employee who is regularly scheduled to work a 37.5-hour work week. Full-time employees are eligible for all benefits provided by the System.

Part-time employee – Employee who is regularly scheduled to work less than a 37.5-hour work week. Part-time employees receive holiday pay.”

Resolution No: TBR 2011-23

Subject: IHLS Salary Ranges

Recommended By: Executive Directors

Date: May 9, 2011

Adopted:

Resolution
Illinois Heartland
Library System
Transition Board

The Illinois Heartland Library System Transition Board authorized the development of salary ranges based on the highest scale of the current systems. In addition the Transition Board authorized the development of salary ranges and not a specific step scale for the beginning of IHLS.

The Directors recognize that this type of salary ranges represent a significant change for some staff. All current staff members salary were examined based on this proposed range. Overall there was a significant overlap of current salaries within the proposed ranges based on position descriptions. With that review the Directors believe that these ranges can be used for budgeting and hiring purposes as we begin in IHLS. It is anticipated that this will be a document that will be reviewed and revised during FY 2012. It is also recognized that as we finalize the position descriptions there may be a need to revision the information contained in the Description of position type.

The IHLS draft budget is based on these salary ranges. In addition the full time salaries are based on the Transition Board approved 40-hour workweek.

The Illinois Heartland Library System Transition Board does hereby resolve to approve the "Illinois Heartland Library System Salary Range and Classification Schedule July 1, 2012" as the ranges to be utilized in developing the FY 2012 Budget and for hiring personnel for IHLS.

**Illinois Heartland Library System
Salary Range and Classification Schedule
July 1, 2012**

Classification	Minimum Salary	Minimum Hourly	Midpoint Salary	Midpoint Hourly	Maximum Salary	Maximum Hourly	Description of position type
8	\$68,871	\$33.11	\$91,828	\$44.15	\$114,784	\$55.18	Executive Director
7	\$54,549	\$26.23	\$74,659	\$35.89	\$93,324	\$44.87	Assistant Director – Administrator MLS
6	\$45,342	\$21.80	\$60,456	\$29.07	\$73,619	\$35.39	College degree and/or MLS Administrative work
5	\$36,448	\$17.52	\$48,597	\$23.36	\$60,747	\$29.21	College degree and/or MLS required. Working directly with Members/administration
4	\$29,022	\$13.95	\$38,697	\$18.60	\$48,371	\$23.26	Associates Degree plus experience, support positions level 2
3	\$24,336	\$11.70	\$32,490	\$15.62	\$40,602	\$19.52	Associates Degree, support positions level 1
2	\$18,574	\$8.93	\$25,210	\$12.12	\$31,491	\$15.14	High School diploma/GED required working in Distribution
1	\$17,430	\$8.38	\$24,086	\$11.58	\$30,118	\$14.48	Basic work, High School or college students eligible

The following is illustrative only of what positions currently are included in each Classification. No person should construe the examples as a final determination for what positions are included in each classification.

- 1 - Page/Sorter
- 2 - Delivery Driver
- 3 - Accounting Specialist, LLSAP Support
- 4 - Delivery/Site Supervisor
- 5 - Fiscal Officer, Membership Development
- 6 - Resource Sharing Manager
- 7 - Resource Sharing/LLSAP Coordinator
- 8 - Executive Director

Salary Scale

As the Transition Board moves to July 1, 2011, it is important to consider what the overall philosophy of payment plans and salary schedules.

The following is what is currently in place at each of the systems. This is for information and discussion purposes for the April 7, 2011 meeting.

LCLS -- LCLS does not have salary schedules or pay grades. Any salary adjustments have been made due to increased employee responsibilities. In those cases LCLS uses salary equity as a guide.

LTLS – From the LTLS Salary Administration Policy – “LTLS policy is that a salary range will be established for each class of position and that these ranges will be (a) internally equitable, i.e. fair when compared with the ranges established for other LTLS position classes as well as (b) competitive when compared with the rates paid and ranges utilized by other employees for comparable positions. The salary schedule is reviewed whenever necessary to keep salaries equitable and competitive within the budget constraints inherent in LTLS being a state-funded institution.

It is also LTLS policy that each employee will receive a rate of pay, which falls within the range established for their job; and the progression of each employee’s salary with the range will be determined by the employee’s on-the-job work performance.”

RPLS – From the Personnel Policy Manual – “The System shall maintain and revise as necessary an Employee Classification Schedule based on the similarity of duties and responsibilities assigned so that an equitable schedule of pay may be applied to employees performing equivalent duties

Salary ranges shall be determined by the Board of Directors. All exceptions must be approved by the Board.”

SHLS = From the Employee Manual – “The pay plan of the Library System consists of a salary schedule for each class of position, with the rates of pay that consider the difficulty and responsibility of each class of position. Each schedule is made up of several steps and gives the minimum rate, intermediate rates, and maximum rate. Periodically the entire salary schedule is reviewed based on the salaries of comparable library positions, internal equity, cost of living, and pay for similar work elsewhere.”

Resolution No: TBR 2011- 24

Subject: Illinois Heartland Library System Fund Descriptions

Recommended By: Executive Directors

Date: May 9, 2011

Adopted:

Resolution

Illinois Heartland Library System Transition Board

The Illinois Heartland Library System will have fiscal authority over major funds from a variety of sources of revenue. In order to ensure that IHLS is following the Uniform Accounting Manual, 2007 from the Illinois State Library the following funds need to be established.

Governmental Fund Type

General Fund – This is a governmental fund type. All the revenue and expenditures from the general fund will be with money received from the system area and per capita grant.

Special Revenue Fund(s) – This is a governmental fund type. There will be multiple special revenue funds in IHLS. The revenue and expenditures in each of the special revenue funds will be from a specific grant awarded to IHLS or its predecessor systems by the Illinois State Library. IHLS anticipates having the following grants beginning July 1, 2011 Blind and Physically Handicapped, ILLINET/OCLC Accounting Services, Cataloging Maintenance Centers, TMQ, and WebJunction Illinois. Each of these will have it's own special revenue fund. For recurring grants each grant year there will be a new special revenue fund for the continuing grant.

Capital Projects Fund – This is a governmental fund type. This fund is for capital acquisitions and major construction. The revenue for this fund will be designated funds that originate primarily from the General Fund. Expenditures will be as a fund transfer to the General Fund.

Proprietary Fund Type

Gatenet Operations Fund – This is an enterprise fund within the proprietary fund type. This fund will be used for the annual operations of the Gatenet LLSAP. All revenue and expenditures from this fund will be from the shared costs received from the participating members of Gatenet.

LINC Operations Fund --This is an enterprise fund within the proprietary fund type. This fund will be used for the annual operations of the LINC LLSAP and the LINC Cataloging Center. All revenue and expenditures from this fund will be from the shared costs received from the participating members of LINC.

RPLS LLSAP Operations Fund -- This is an enterprise fund within the proprietary fund type. This fund will be used for the annual operations of the RPLS LLSAP. All revenue and expenditures from this fund will be from the shared costs received from the participating members of the RPLS LLSAP.

SILNET Operations Fund -- This is an enterprise fund within the proprietary fund type. This fund will be used for the annual operations of the SILNET LLSAP. All revenue and expenditures from this fund will be from the shared costs received from the participating members of SILNET.

LINC Equity Fund – This is an enterprise fund within the proprietary fund type. This fund will be used as an equity fund for the primary purpose of adding new services or upgrading to new hardware and software for LINC. The revenue for this fund comes primarily from fees accessed when libraries join LINC. Expenses from this fund will be by fund transfer from this fund to the LINC LLSAP fund.

SILNET Equity Fund --This is an enterprise fund within the proprietary fund type. This fund will be used as an equity fund for the primary purpose of upgrading to new hardware and software for SILNET. The revenue for this fund comes from the sale of the SHLS building. Expenses from this fund will be by fund transfer from this fund to the SILNET LLSAP fund.

Cooperative Sustainable Services Fund – This is an enterprise fund within the proprietary fund type. This fund is for services that IHLS will provide on primarily on a fee basis. Examples of services supported in this fund are PLINKIT, Education Programs, Cooperative Purchase and other programs where there is a fee that is not associated with the LLSAPs. Expenses will be made directly from this fund.

Fiduciary Fund Type

Gatenet Fiduciary Fund -This is a fiduciary fund type. This fund is money held in trust for the member libraries of Gatenet and used as an equity fund for the primary purpose upgrading to new hardware and software for Gatenet. Expenses from this fund will be by fund transfer from this fund to the Gatenet LLSAP fund.

RPLS Fiduciary Fund - This is a fiduciary fund type. This fund is money held in trust for the member libraries of the RPLS LLSAP and used as an equity fund for the primary purpose upgrading to new hardware and software for the RPLS LLSAP. Expenses from this fund will be by fund transfer from this fund to the RPLS LLSAP fund.

ILLINET OCLC Fiduciary Fund - This is a fiduciary fund type. This fund is held in trust for the OCLC member libraries in Illinois. Revenue from this fund is received from the OCLC members to pay for the group services and member libraries monthly transitions for the ILLINET network bill. Expenses are directly made from this fund.

The Illinois Heartland Library System does hereby resolve to approve the establishment of Governmental, Proprietary and Fiduciary Fund Types as described in this resolution.

**UNIFORM ACCOUNTING AND REPORTING MANUAL
FOR THE ILLINOIS LIBRARY SYSTEMS HEADQUARTERS**

Reporting Requirements and Due Dates

Financial reporting of a Library System's (LS) activities to the Illinois State Library is required twice a year. A six-month cumulative report is due to the Illinois State Library on February 15 of each year for the period July 1 thru December 31. A copy of the reporting form is included in this manual on pages 30-34. An annual audit of the LS for the preceding fiscal year shall be filed on or before September 30 following the end of the fiscal year. The audit shall be conducted in accordance with the 2003 revision of *Government Auditing Standards*

Library Systems expending \$500,000 or more in federal financial assistance are required to have a Single Audit in accordance with the Single Audit Act and Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The LS and its independent auditor should consult appropriate auditing and reporting guidance for such audits.

Funds

In accordance with generally accepted accounting principles (GAAP) for governmental organizations, the accounts of the LS are to be organized on the basis of funds, each of which is considered a separate accounting entity. As a result, the transactions of each fund or account group are accounted for with a separate set of self-balancing accounts that include assets, liabilities, fund equity, revenues and expenditures. The various funds are brought together as described in Governmental Accounting Standards Board Statement No. 34 – *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* (GASB 34). Following is a description of the various funds that may be used by the LS.

GOVERNMENTAL FUNDS

Most of the functions of the LS are financed through governmental funds. The System's expendable financial resources, except those accounted for in proprietary funds, are accounted for through governmental funds. The measurement focus of governmental fund types is not on determination of net income; rather it is on sources, uses and balances of current financial resources. The following types of governmental funds may be used by the LS:

General Fund

The general fund is the primary operating fund of the LS. All financial resources, except those required to be recorded in another fund, are recorded in the general fund. Revenues in this fund are derived from certain grants, fees and other sources not restricted to any specific purposes. These revenues are then used for general, ongoing services.

Special Revenue Funds

Special revenue funds usually account for the expenditure of revenues that have been restricted to the LS for specific projects or programs of the LS, excluding capital projects. Examples of special revenue funds include, but are not limited to, the Institutions, Blind and Physically Handicapped and LSTA grant funds.

Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital assets. This fund is normally only used for real property construction or renovation.

Debt Service Funds

Debt service funds account for the receipt and use of funds to be used for the retirement of debt of governmental funds.

Permanent Funds

Permanent funds account for resources that are legally restricted to the extent that only earnings may be used for purposes that support the LS's governmental programs.

PROPRIETARY FUNDS

Proprietary funds are used to record results of activities similar to those found in the private sector. Due to this similarity, the accounting principles employed for this fund type are generally the same as those used in the private sector. The emphasis of activities recorded in these funds is to recover costs and thus conserve and even increase basic resources.

Enterprise Funds

The propriety fund most likely to be used by a LS would be an enterprise fund. This fund accounts for sales of goods and services performed by one government organization for customers or other governmental organizations. Expenditures for types of services provided in print shops, automation projects and circulation systems would be recorded in an enterprise fund, if provided for member libraries or another system. Revenue would consist of any fees charged for these services or supplies. Expenditures are made at the discretion of the LS (or the fund manager). *The intent of an enterprise fund is to provide supplies or services to other governmental organizations at prices or terms comparable to or better than those available in the private sector.*

FIDUCIARY FUNDS

Fiduciary funds are usually used to account for assets held by the LS as trustee or agent for individuals, a group of individuals or another governmental unit, but are never used to support the LS's own programs. For example, an individual may bequeath a sum of money to the LS to be used specifically for scholarships. Such a gift and related expenditures would be recorded in a fiduciary fund. The intent of an agency fund is to hold assets on behalf of a beneficiary. The intent of a trust fund is to hold and expend funds or earnings for the purposes of the trust. Fiduciary funds are not presented on the government-wide financial statements.

The LS should establish only one general fund. Any number of special revenue, capital projects, debt service, permanent, proprietary and fiduciary funds may be established. However, for financial reporting, certain funds will be combined in order to report in accordance with GASB 34. Any funds of the LS, which account for funding from the Illinois State Library, (if not already separately presented in accordance with GASB 34 requirements) are to be reported as supplementary financial information in the audited financial statements. However, care should be taken in establishing the minimum number of funds that will still allow the LS to function effectively.