



**Waterford Public Library Board Agenda
May 12, 2026 5:00 PM**

The Library Board will meet on Tuesday, May 12, 2026 at 5:00pm in Waterford Library's Community Room at 101 N River St, Waterford, WI 53185. The agenda is usually published four days prior to the meeting and may be revised until 48 hours in advance of the meeting. Meetings are open to the public except when specifically noticed otherwise in accordance with the Wisconsin Open Meetings Law. Members of the public may address the Board during the public comment session, and the total time allocated may be limited at the discretion of the Board President.

Waterford Public Library's mission is to provide all patrons with impartial and inclusive access to a wide range of information resources, programs, and services in order to encourage literacy and lifelong learning, as well as to support educational, cultural, and recreational activities.

Call to Order

Public Comment

Approve Minutes

Review and Act on April 14, 2026 Regular Board Meeting Minutes

Director's Report

Programming Review
Circulation Review
Special Projects Update
Budget Review

Invoices

Review and Act on Invoices from April 2026

Committee Report

Endowments Subcommittee

Old Business

Building Agreement
Election of Library Board Officers

New Business

WPL Investment & Fund Management Policy
Donor & Naming Recognition Policy
Discussion and possible action on existing Trust Fund Policy
Discussion of existing Investment Policy, whether to rescind or amend
Disposal of old library furniture
Circulation Policy Edits
Wireless & Internet Usage Agreement Policy Edits

Adjournment

*There may be a quorum of Village Trustees present, which would constitute a public meeting of the Village Board.

**Please note that, upon reasonable notice, accommodations can be made for the needs of disabled individuals through appropriate aids and service. For additional information or to request this service, contact the Library at 262-534-3988.

Next meeting: June 9, 2026

revised and posted 5/7/2026, 4pm

WATERFORD LIBRARY BOARD OF TRUSTEES
OFFICIAL MEETING MINUTES
March 10, 2026

Call to Order: The meeting was called to order by President Isola at 5:01 PM

Trustees present: President Isola, Trustees Pollnow, Kis (Zoom), Dexter, Beer, Schoepke, Loebel

Others present: Library Director Jessica Kiesler, Samantha Vogel, Village Board President Adam Jaskie

Public Comment

None

Minutes

Motion (Pollnow/Loebel) to approve corrected February minutes as discussed. All ayes. Motion carried 7-0.

Director's Report

1. Programming review:

- Adult programming:
 - Spice Club: Juniper Berries: 50
 - Spice Club: Anise: 50
 - Total Participants: 291
- Family programming:
 - Total Participants: 324
- Juvenile 0-5:
 - Total Participants: 258
- Juvenile 6-11
 - Total Participants: 208
- Teen 12-18:
 - Total Participants: 22

2. Circulation Review:

- Books: 6,997 checked out in February 2026. Up 6% from February 2025
- Door count: 3,994 visits in February 2026. Up 19.8% from February 2025
- Number of programs: 41 programs in February 2026. Up 20.6% from February 2025

3. Special Projects Update

- Friends hosted a Bargain Bag Book sale in February; Raised almost \$1000
- Meetings regarding HVAC and roof project; not much to report yet
 - Will be putting the work out to bid
 - Village discussed leak in Community Room; and village will incur the costs; looking into this \$7,000 being rolled into the capital expenses for the roof.
- Weeding project ongoing
- Prairie Lakes has a mentor/mentee program; Jessica is paired with Joe Davies, Burlington Library Director

- Jessica attended the Prairie Lakes Library Directors meeting
- Prairie Lakes is working with state groups to provide municipalities with training models to better foster library and municipality relations.
- Beta version of the new library catalog (Aspen), which will better show books, ebooks, etc. in collection; public launch projected for Fall 2026
- Strategic Planning: Step 1: Will initiate a staff committee and from that will create a community survey to start the planning process

4. 2026 Budget Review

- Budget currently at 17.3% of spending for the year (16% of year has elapsed)
- Associated Bank: End of February \$194,422.67
- Community State Bank: End of February \$16,004.05
- Patriot Financial: End of February \$68,672.16

Invoices

- Motion (Dexter/Kis) to Operations \$44,125.63. All ayes. Motion carried 7-0.
- Motion (Loebel/Pollnow) Special Funds \$1,955.03. All ayes. Motion carried 7-0.

Committee Report

- Endowments Subcommittee Discussion
 - Creating a list of accounts involved, restriction per account, details/overview of each account
 - Plans for recognition for parties that donate to endowment

Old Business

- Building Agreement
 - Created a Draft Memorandum of Understanding for Waterford Public Library
 - Consideration to meet with Village Finance committee to determine process for maintenance of library facility
- Gift Policy
 - No update this month
- Library Furniture and Signage
 - Library Furniture International presentation; More quotes to come.

New Business

- Gale Cengage Courses Renewal
 - 6 week courses available to patrons with a valid Waterford Library card
 - Service available and subscription is up for renewal; \$2424 / year
 - Usage
 - 2023-2024: 29 individuals enrolled; 22 courses completed / 15 individuals
 - 2024-2025: 24 individuals enrolled; 16 courses completed / 9 individuals
 - 2025-2026: 22 individuals enrolled; 12 courses completed / 8 individuals

Motion (Loebel/Isola) to not renew Gale Courses annual subscription and promote LinkedIn Learning as a replacement. All ayes. Motion carried 7-0.

- Approval of Endowments Subcommittee Members

Motion (Schoepke/Beer) to approve the appointments of Beth Bechtel and Lori Peternell to the Endowments Subcommittee. All ayes. Motion carried 7-0.

Adjournment

There being no further business before the Board of Trustees, there was a motion (Loebel/Pollnow) to adjourn. All ayes. Motion carried 7-0. The meeting adjourned at 6:26 PM.

Next meeting: Tuesday, April 14, 2026 at 5:00 PM at Waterford Public Library.

Minutes submitted by: Sara Schoepke

WATERFORD LIBRARY BOARD OF TRUSTEES
UNOFFICIAL MEETING MINUTES
April 14, 2026

Call to Order: The meeting was called to order by President Isola at 5:01 PM

Trustees present: President Isola, Trustees Pollnow (Zoom), Dexter, Schoepke, Loebel (Zoom)

Excused: Kis Not Excused: Beer

Others present: Library Director Jessica Kiesler, Samantha Vogel, Village Board President Adam Jaskie

Public Comment

None

Minutes

Motion (Pollnow/Isola) to approve March minutes as discussed. All ayes. Motion carried 5-0.

Director's Report

1. Programming Review:

- Adult programming:
 - Spice Club: Lavender: 68 & Caraway: 56
 - Tai Chi for Seniors w/ ADRC: 50 participants / 3 sessions
 - Total Participants: 412
- Family programming:
 - New: Would you rather question by week passive programming
 - StoryWalk: 193 participants
 - Total Participants: 1,430
- Juvenile 0-5:
 - Alphabet Lab: 126 participants / 3 classes
 - Total Participants: 163
- Juvenile 6-11
 - Hoo's Woods: 62 participants
 - Total Participants: 125
- Teen 12-18:
 - Total Participants: 25

2. Circulation Review:

- Books: 21,056 books thus far in 2026; Up .98% from 2025
- Door count: 11,876 people total thus far in 2026; Up 9.61% from 2025
- Number of programs: 134 programs offered thus far in 2026; Up 15.52% from 2025
- Program attendance: 4,422 participants thus far in 2026; Up from 21.72% from 2025
- Lucky Day materials: 73 checkouts in March; term of check out has increased from 7 days to 14 days

3. Special Projects Update

- Thanks to the Friends, the library now offers experience passes for the Milwaukee Domes and Betty Brinn Children’s Museum
- Meet & Greet offered by the Waterford Chamber of Commerce was successful
- Working with the Racine Symphony Orchestra to have an artist “perform” regularly at the WPL.
- Strategic Planning process has begun with an internal committee being created with staff
- Continuing progress on Library Donor’s board
- Conversations occurring with the village and the Waterford Chamber for the annual gala for the community (a holiday event rather than spring)
- Update on the HVAC project for 2026 and conversation at Village board meeting; RFPs will be completed by May 1
- Jessica is exploring a variety of grant opportunities for the library; will continue to update board

4. 2026 Budget Review

- Budget currently at 27.6 % of spending for the year (25% of year has elapsed)
- Associated Bank: End of March \$188,556.59
- Community State Bank: End of March \$30,134.86
- Patriot Financial: End of March \$65,997.74
- Racine Community Foundation: End of 2025 \$20,400.62

Invoices

- Motion (Dexter/Pollnow) to Operations \$63,041.75. All ayes. Motion carried 5-0.
- Motion (Dexter/Pollnow) Special Funds \$1,382.96. All ayes. Motion carried 5-0.

Committee Report

- Endowments Subcommittee Report
 - No update at this time; scheduled to meet Friday, April 17

Old Business

- Building Agreement
 - Jessica and Mike will do a walk through
- Gift Policy
 - No update at this time
- Library Furniture and Signage
 - Overview of the new furniture recommendation
 - New furniture has a 25 year life span
 - Tables \$10,373
 - Soft Seating & End Tables \$17,502
 - Task Chairs (10) \$2,048
 - Teen Lounge Chairs & Ottoman Table \$3,033
 - Youth area: re-upholster existing bench \$2,859
 - Purchase additional furniture as phase 2
 - Total: \$35,715

- Motion (Isola/Dexter) to not exceed \$40,000 to purchase new library furniture from the Associated Endowment fund. All ayes. Motion carried 5-0.
- Motion (Schoepke/Loebel) to transfer an amount not to exceed \$40,000 from the Associated Endowment fund to Community State Bank. All ayes. Motion carried 5-0.

New Business

- Election of Library Board Officers

Motion (Pollnow/Loebel) to nominate Loribeth Isola for President. All ayes. Motion carried 5-0.

Motion (Schoepke/Loebel) to nominate Tamara Pollnow for Vice President. All ayes. Motion carried 5-0.

Motion (Pollnow/Isola) to nominate Jan Loebel for Treasurer. All ayes. Motion carried 5-0.

Motion (Isola/Pollnow)to nominate Sara Schoepke for Secretary. All ayes. Motion carried 5-0.

Adjournment

There being no further business before the Board of Trustees, there was a motion (Schoepke/Pollnow) to adjourn. All ayes. Motion carried 5-0. The meeting adjourned at 6:29 PM.

Next meeting: Tuesday, May 12, 2026 at 5:00 PM at Waterford Public Library.

Minutes submitted by: Sara Schoepke

Summary of Programming for the Month of April 2026

Adult

Date	Program	# of Participants
4/1, 4/8, 4/15, 4/22, 4/29	Play American Mah Jongg	37
4/2, 4/9, 4/16, 4/23, 4/30	Tai Chi for Seniors w/ ADRC	99
4/6, 4/13, 4/20, 4/27	Needlecrafters Group	22
4/6, 4/13, 4/20, 4/27	Adult Yoga w/ Rachel Juergens*	62
4/7	Scrapbook Club	5
4/7	ADRC Caregiver Support Group	2
4/7	Preparing for Your Retirement w/ Assoc. Bank	1
4/8	Yoga Nidra w/ Rachel Juergens*	14
4/14 & 4/28	Material Girls Quilting Group	7
4/15 & 4/29	Loose Ends Sewing & Stitching Club	23
4/29	Book Club	9
4/1 – 4/30	Puzzle Table - passive	47
	Total Participants	328

*Presenter was paid for program.

Family

Date	Program	# of Participants
3/30 – 4/2	Would You Rather week 1 Question – passive	163
4/6 – 4/11	Would You Rather week 2 Question – passive	204
4/9	Shared Spaces Storytime	24
4/11	Open Piano	1
4/13 – 4/18	Would You Rather week 3 Question – passive	219
4/13	RSO Harpist in Residence, Rebecca Royce	35
4/20 – 4/25	Would You Rather week 4 Question – passive	212
4/25	Ingrid Hanson-Popp Student Piano Recital	59
4/27 – 5/2	Would You Rather week 5 Question – passive	233
4/1 – 4/30	Creative Play Space Usage – passive	855
4/1 – 4/30	Passive Activity Sheets	385
	Total Participants	2,390

Juvenile – 0-5

Date	Program	# of Participants
4/6	Little Bookworms: Rainy Days	22
4/10, 4/17, 4/24	Alphabet Lab w/ Ms. Amy*	98
4/13	Little Bookworms: Silly Stories	33
4/20	Preschool Workshop: Explore Nature	46
3/1 – 3/31	1,000 Books Before Kindergarten Sign up	2
3/1 – 3/31	1,000 Books Before Kindergarten Sheets	4
	Total Participants	205

Juvenile – 6-11

Date	Program	# of Participants
4/6 – 4/11	WI Money Smart Week Scavenger Hunt	193
4/11	Zero-Spend Fun Jar – Make n’ Take	16
4/22	Homeschool Connections	28
4/24	Celebrate Earth Day w/ 4H	<i>Cancelled by 4H</i>
4/30	Homeschool Families Book Club	42
	Total Participants	279

Teen – 12-18

Date	Program	# of Participants
4/13	Teen Advisory Board (TAB)	7
4/20	It’s a Tween Thing... Sharpie Watercolors	5
4/21	Dungeons & Dragons Club	16
4/1 – 4/30	Teen Volunteers	5
	Total Participants	33

Outreach – Juvenile

Date	Program	# of Participants
4/23	Racine County – Birth to 3 program (offsite)	70
	Total Participants	70

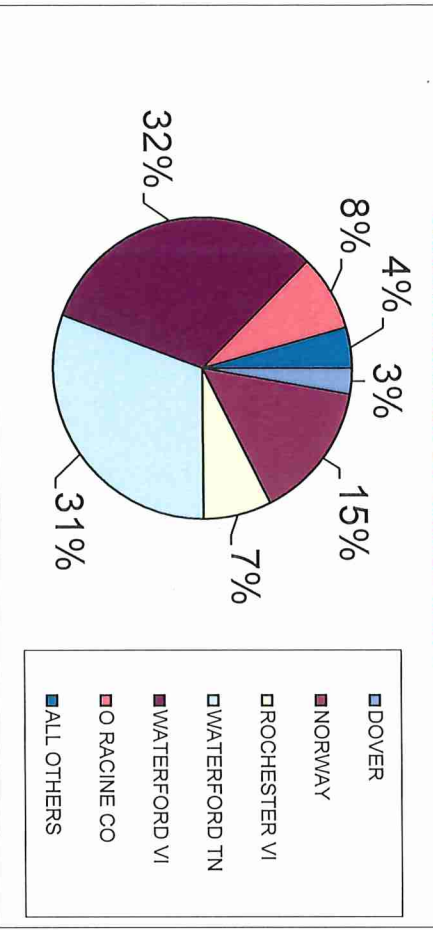
Total participants for the month: 3,305

April Highlights

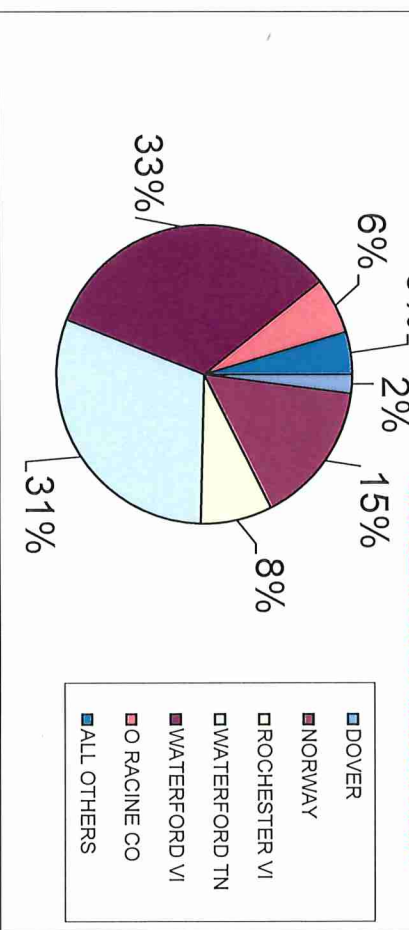
- Since 2016, 261 children have signed up to participate in our 1,000 Books Before Kindergarten program. Of those, 77 children have completed the program. There are currently 21 active participants.
- 71 Book Bundles were checked out for a total of 355 individual items.
- 45 Tween STEAM Kits & 258 Juvenile Craft Kits were checked out.
- 15 Family Fun Movie Bins were checked out for a total of 75 individual items.
- 5 children came in to receive a birthday book.
- 9 curbside visits.
- Julie completed 2 teacher baskets.
- National Library Week was celebrated April 19–25. To mark the occasion, we hosted a “Spare Change Challenge,” inviting patrons to vote for their favorite book character—Curious George, Cat in the Hat or Pigeon. The library raised \$25.92, with Pigeon emerging as the winner. An interactive display celebrating Pigeon was put up on May 2.

WAUKESHA CO	254	164	191	148	757	900
KENOSHA CO	30	23	13	46	112	98
ALL OTHERS	3		17	14	34	17
GRAND TOTAL	9342	8667	9417	8622	36048	36630

2025 CIRCULATION BY MUNICIPALITY



2026 WATERFORD PUBLIC LIBRARY CIRCULATION BY MUNICIPALITY



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	2026	2025
ILL to non-SHARE	27	33	31	35									126	62
ILL from non-SHARE	16	10	16	13									55	47
holds to SHARE	1914	1697	1777	1641									7029	6489
holds from SHARE	1210	1043	1331	1065									4649	5445
LIBBY USE	2936	2614	2869	2637									11056	9032
LINKEDIN LEARNING	1	3	2	4									10	10
MANGO LANGUAGE	49	46	32	31									158	80
WIRELESS USE	431	467	498	585									1981	1642
COMPUTER USE	180	263	237	225									905	717
IN HOUSE USE	1028	1113	1106	1019									4266	3992
J OUTREACH	55	40	85	70									250	275
BOOKWORMS		40	28	55									123	74
PRESCHOOL	174	218	135	150									677	718
J PROGRAMS	42	208	125	279									654	98
TEEN PROGRAMS	33	22	25	33									113	159
NEW PATRONS	46	57	76	55									234	191
FAMILY PROGRAMS	493	324	1430	2390									4637	2716
ADULT BK CLUBS	14	8	9	9									40	40
A PROGRAMS	228	283	403	319									1233	711
LIBRARY VISITS	3642	3994	4240	4352									16228	14544

SOCIAL MEDIA ANALYTICS 2026

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	2026	2025
WEBSITE														
# OF VISITS	5560	2809	3877	1837									14083	14825
# OF PAGES VIEWED	7375	3120	1267	1857									13619	34757
FACEBOOK														
# OF VIEWS	28170	62433	63430	20822									174855	69088
ENGAGEMENTS	613	2900	3872	975									8360	4499
NEW FOLLOWERS	73	34	104	27									238	36
TOTAL FOLLOWERS	3710	3744	3848	3875									3875	3484
PINTEREST														
# OF ENGAGEMENTS	222	269	203	131									825	1240
FOLLOWERS	301	301	299	299									299	301
YOUTUBE														
# OF VIEWS	257	131	135	81									604	535
PATRON POINT														
EMAILS SENT	934	953	963	3455									6305	2706
EMAILS OPENED	485	394	475	1074									2428	1411
GOOGLE MY BUSINESS														
SEARCHES	619	491	624	607									2341	2429
DIRECTIONS	172	143	173	241									729	543
VISITS TO WEBSITE	913	855	883	805									3456	3436
PHONE CALLS	113	90	92	105									400	320
INSTAGRAM														
# OF LIKES	290	526	410	121									1347	146
# OF POSTS	12	20	48	50									130	78
TOTAL FOLLOWERS	650	665	686	827									827	508



Director's Report

Meeting Date: May 11, 2026

Library Visits in April 2026

- 4,352 people visited the library in April 2026.
 - As compared to 3,709 people who visited the library last April 2025.
 - 16,228 people have visited since January 1, 2026, as compared to 14,544 people at this same time last year.

Library Cards Issued in April 2026

- 55 new people got library cards this month.

Circulation Preliminary Report for April 2026

- 8,622 items circulated during the month of April 2026.
- 36,048 items have circulated since January 1, 2026.

Programming Preliminary Report for April 2026

- 2,450 people attended 56 programs at the library this month.
 - 28 adult programs hosted 328 participants.
 - 14 juvenile programs hosted 554 participants.
 - 4 teen programs hosted 33 participants.
 - 10 family programs hosted 1,430 participants.

Service Feature

Consumer Reports – Do you know you can use the library's free subscription to Consumer Reports to access articles and reviews before you buy? Check it out before purchasing your next water softener, stroller, kitchen appliance or vehicle.

Notable Mentions

- Waterford was one of only seven libraries that Wisconsin State Librarian, Ben Miller, visited during National Library Week. He was really impressed with our facility and services offered.
- We applied for a grant from the Racine Arts Council for funds relating to hiring pianists to use our piano more frequently.
- We have started a strategic planning process.
- We have a new hire for our open Library Assistant position.
- Jessica participated in four second round interviews for the open Village Administrator position.



VILLAGE OF WATERFORD BOARD REPORT

For additional information, visit www.waterfordwi.org

- We met with Waterford high school Woods class about working together on a woodworking project in our Storytelling room.
- We have revived our Buy-a-Brick fundraiser. Any community member can buy a permanent brick for our front walk for \$100.
- Thank you to Mike Sponholz for keeping our basement dry this month!

Respectfully submitted,

Jessica Kiesler
Library Director
Waterford Public Library



April 2026 Patron Suggestions, with Responses

Materials

Any chance of getting large print NEW books, especially history related themes (non-fiction)?

Thanks for your suggestion! We will look into purchasing some new Large Print historical nonfiction. In case you didn't already notice, we have moved our new Large Print to a new area. Don't forget to check this section for the latest Large Type titles. In the meantime, please ask any staff member for help finding exactly what you need.

General

I love the Library – I love you all that work here! Thanks for dedicating decades of service to help the community. When my child was young we went through a time where finances were tough. The library provided my child with free education, programs, books. I will forever be grateful. There is a big impact on what you do! Love, Kelly Romel

Kelly, we appreciate your gratefulness and we send it right back. It is our absolute pleasure to serve you and this community. Thanks for using (and loving) your library.

I love the library because everyone here is so nice!

I love this library all the time.

I love the library.

All of your staff are super nice.

You was awesome. You did so well!

Thanks so much for your kind compliments! We love our patrons and we appreciate your comments.

VILLAGE OF WATERFORD
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2026

LIBRARY OPERATIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
210-41100 GENERAL PROPERTY TAXES	233,700.00	233,700.00	233,700.00	.00	100.0
TOTAL TAXES	233,700.00	233,700.00	233,700.00	.00	100.0
<u>INTERGOVERNMENTAL AID</u>					
210-43720 LIBRARY AID	184,150.63	184,150.63	368,301.00	184,150.37	50.0
TOTAL INTERGOVERNMENTAL AID	184,150.63	184,150.63	368,301.00	184,150.37	50.0
<u>PUBLIC CHARGES FOR SERVICES</u>					
210-46711 COPIER/PRINTER CHARGES	1,347.95	1,347.95	2,500.00	1,152.05	53.9
210-46712 LIBRARY FINES	430.87	430.87	2,000.00	1,569.13	21.5
TOTAL PUBLIC CHARGES FOR SERVI	1,778.82	1,778.82	4,500.00	2,721.18	39.5
<u>MISCELLANEOUS INCOME</u>					
210-48200 LIBRARY RENT	2,085.00	2,085.00	750.00	(1,335.00)	278.0
TOTAL MISCELLANEOUS INCOME	2,085.00	2,085.00	750.00	(1,335.00)	278.0
TOTAL FUND REVENUE	421,714.45	421,714.45	607,251.00	185,536.55	69.5

VILLAGE OF WATERFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2026

LIBRARY OPERATIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 51930</u>					
210-51930-000-511	.00	.00	214.00	214.00	.0
WORKERS COMP INSURANCE					
TOTAL DEPARTMENT 51930	.00	.00	214.00	214.00	.0
<u>LIBRARY OPERATIONS</u>					
210-55110-000-100	108,322.94	108,322.94	321,697.00	213,374.06	33.7
SALARY & WAGES					
210-55110-000-101	720.00	720.00	3,400.00	2,680.00	21.2
LIBRARY BOARD SALARIES					
210-55110-000-102	.00	.00	5,775.00	5,775.00	.0
MAINTENANCE WAGES					
210-55110-000-103	1,700.00	1,700.00	11,000.00	9,300.00	15.5
JANITORIAL WAGES					
210-55110-000-151	7,910.66	7,910.66	24,610.00	16,699.34	32.1
SOCIAL SECURITY & MEDICARE					
210-55110-000-152	5,325.58	5,325.58	15,274.00	9,948.42	34.9
RETIREMENT					
210-55110-000-154	19,881.86	19,881.86	60,555.00	40,673.14	32.8
EMPLOYEE INSURANCES					
210-55110-000-217	3,374.90	3,374.90	16,500.00	13,125.10	20.5
MAINTENANCE AGREEMENTS					
210-55110-000-225	947.61	947.61	4,000.00	3,052.39	23.7
TELEPHONE					
210-55110-000-241	719.13	719.13	8,760.00	8,040.87	8.2
CARPET CLEANING/MAT SERVICE					
210-55110-000-311	220.15	220.15	500.00	279.85	44.0
POSTAGE					
210-55110-000-319	750.36	750.36	3,000.00	2,249.64	25.0
OFFICE SUPPLIES					
210-55110-000-320	.00	.00	37,028.00	37,028.00	.0
ADMINISTRATIVE CHARGES					
210-55110-000-330	340.85	340.85	500.00	159.15	68.2
TRAVEL					
210-55110-000-339	50.00	50.00	500.00	450.00	10.0
CONTINUING EDUCATION					
210-55110-000-350	6,541.97	6,541.97	12,500.00	5,958.03	52.3
REPAIRS & MAINTENANCE SUPPLIES					
210-55110-000-361	1,456.06	1,456.06	5,000.00	3,543.94	29.1
COPIER EQUIPMENT					
210-55110-000-362	23,831.66	23,831.66	25,500.00	1,668.34	93.5
SOFTWARE LICENSES					
210-55110-000-390	137.99	137.99	.00	(137.99)	.0
OTHER SUPPLIES & EXPENSES					
210-55110-000-430	811.26	811.26	1,800.00	988.74	45.1
PERIODICALS					
210-55110-000-431	5,246.56	5,246.56	8,000.00	2,753.44	65.6
ADULT PRINTED MATERIALS					
210-55110-000-433	.00	.00	2,500.00	2,500.00	.0
YOUNG ADULT PRINTED MATERIALS					
210-55110-000-434	1,834.35	1,834.35	6,500.00	4,665.65	28.2
JUVENILE PRINTED MATERIALS					
210-55110-000-510	9,500.00	9,500.00	9,500.00	.00	100.0
INSURANCE					
210-55110-001-319	1,642.44	1,642.44	4,000.00	2,357.56	41.1
PROCESSING					
210-55110-002-226	20,053.53	20,053.53	45,000.00	24,946.47	44.6
UTILITY - GAS/ELECTRIC					
210-55110-003-226	1,384.11	1,384.11	7,000.00	5,615.89	19.8
UTILITY - WATER/SEWER					
TOTAL LIBRARY OPERATIONS	222,703.97	222,703.97	640,399.00	417,695.03	34.8
TOTAL FUND EXPENDITURES	222,703.97	222,703.97	640,613.00	417,909.03	34.8
NET REVENUE OVER EXPENDITURES	199,010.48	199,010.48	(33,362.00)	(232,372.48)	596.5

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance		
210-46711 Copier/Printer Charges								
			03/31/2026 (03/26) Balance	.00 *	.00 *	717.95-		
04/29/2026	CR	4000000177	Copier/Printer Charges - library march 2026		630.00-			
			04/30/2026 (04/26) Period Totals and Balance	.00 *	630.00- *	1,347.95-		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	1,347.95- Total	1,347.95- YTD Budget	2,500.00- Unearned	1,152.05
210-46712 Library Fines								
			03/31/2026 (03/26) Balance	.00 *	.00 *	389.87-		
04/29/2026	CR	4000000177	Library Fines - library march 2026		41.00-			
			04/30/2026 (04/26) Period Totals and Balance	.00 *	41.00- *	430.87-		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	430.87- Total	430.87- YTD Budget	2,000.00- Unearned	1,569.13
210-55110-000-100 Salary & Wages								
			03/31/2026 (03/26) Balance	.00 *	.00 *	84,088.72		
04/01/2026	CD8919	40126	26-135 Payroll 04 15 26	11,899.97				
04/28/2026	CD8919	42926	26-152 Payroll 4/29/26	12,334.25				
			04/30/2026 (04/26) Period Totals and Balance	24,234.22 *	.00 *	108,322.94		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	108,322.94 Total	108,322.94 YTD Budget	321,697.00 Unexpended	213,374.06
210-55110-000-101 Library Board Salaries								
			03/31/2026 (03/26) Balance	.00 *	.00 *	120.00		
04/14/2026	AP	78	ABRA DEXTER	80.00				
04/01/2026	CD8919	12026	26-135 Payroll 04 15 26	520.00				
			04/30/2026 (04/26) Period Totals and Balance	600.00 *	.00 *	720.00		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	720.00 Total	720.00 YTD Budget	3,400.00 Unexpended	2,680.00
210-55110-000-151 Social Security & Medicare								
			03/31/2026 (03/26) Balance	.00 *	.00 *	6,111.40		
04/01/2026	CD8919	12026	26-135 Payroll 04 15 26	39.78				
04/01/2026	CD8919	40126	26-135 Payroll 04 15 26	863.13				
04/28/2026	CD8919	42926	26-152 Payroll 4/29/26	896.35				
			04/30/2026 (04/26) Period Totals and Balance	1,799.26 *	.00 *	7,910.66		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	7,910.66 Total	7,910.66 YTD Budget	24,610.00 Unexpended	16,699.34
210-55110-000-152 Retirement								
			03/31/2026 (03/26) Balance	.00 *	.00 *	4,136.83		
04/01/2026	CD8919	40126	26-135 Payroll 04 15 26	589.06				
04/28/2026	CD8919	42926	26-152 Payroll 4/29/26	599.69				
			04/30/2026 (04/26) Period Totals and Balance	1,188.75 *	.00 *	5,325.58		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	5,325.58 Total	5,325.58 YTD Budget	15,274.00 Unexpended	9,948.42

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance
210-55110-000-154 Employee Insurances						
			03/31/2026 (03/26) Balance	.00 *	.00 *	15,215.00
04/28/2026	AP	376	MUTUAL OF OMAHA	63.60		
04/28/2026	AP	390	CENTRAL STATES FUNDS	4,603.26		
			04/30/2026 (04/26) Period Totals and Balance	4,666.86 *	.00 *	19,881.86
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual 19,881.86	Total 19,881.86	YTD Budget 60,555.00
						Unexpended 40,673.14
210-55110-000-217 Maintenance Agreements						
			03/31/2026 (03/26) Balance	.00 *	.00 *	2,591.40
03/16/2026	AP	220	CHARDON LABORATORIES	142.00		
03/20/2026	AP	180	WATER WORKS PLUMBING CO	207.50		
03/25/2026	AP	359	SAFEWAY PEST MANAGEMENT	36.00		
03/31/2026	AP	348	FISH WINDOW CLEANING	300.00		
04/05/2026	AP	334	ELAN- CORPORATE PAYMENT	98.00		
			04/30/2026 (04/26) Period Totals and Balance	783.50 *	.00 *	3,374.90
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual 3,374.90	Total 3,374.90	YTD Budget 16,500.00
						Unexpended 13,125.10
210-55110-000-225 Telephone						
			03/31/2026 (03/26) Balance	.00 *	.00 *	698.58
04/04/2026	AP	164	TDS TELECOM	249.03		
			04/30/2026 (04/26) Period Totals and Balance	249.03 *	.00 *	947.61
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual 947.61	Total 947.61	YTD Budget 4,000.00
						Unexpended 3,052.39
210-55110-000-241 Carpet Cleaning/Mat Service						
			03/31/2026 (03/26) Balance	.00 *	.00 *	562.19
03/12/2026	AP	238	CINTAS CORPORATION #447	156.94		
			04/30/2026 (04/26) Period Totals and Balance	156.94 *	.00 *	719.13
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual 719.13	Total 719.13	YTD Budget 8,760.00
						Unexpended 8,040.87
210-55110-000-311 Postage						
			03/31/2026 (03/26) Balance	.00 *	.00 *	186.61
04/05/2026	AP	331	ELAN- CORPORATE PAYMENT	13.68		
04/05/2026	AP	339	ELAN- CORPORATE PAYMENT	5.95		
04/05/2026	AP	341	ELAN- CORPORATE PAYMENT	6.95		
04/05/2026	AP	343	ELAN- CORPORATE PAYMENT	6.96		
			04/30/2026 (04/26) Period Totals and Balance	33.54 *	.00 *	220.15
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual 220.15	Total 220.15	YTD Budget 500.00
						Unexpended 279.85

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance					
210-55110-000-319 Office Supplies											
			03/31/2026 (03/26) Balance	.00 *	.00 *	507.53					
04/05/2026	AP	292	ELAN- CORPORATE PAYMENT	13.78							
04/05/2026	AP	321	ELAN- CORPORATE PAYMENT	23.82							
04/05/2026	AP	322	ELAN- CORPORATE PAYMENT	15.38							
04/05/2026	AP	323	ELAN- CORPORATE PAYMENT	49.49							
04/05/2026	AP	324	ELAN- CORPORATE PAYMENT	21.89							
04/05/2026	AP	346	ELAN- CORPORATE PAYMENT	118.47							
			04/30/2026 (04/26) Period Totals and Balance	242.83 *	.00 *	750.36					
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	750.36	Total	750.36	YTD Budget	3,000.00	Unexpended	2,249.64
210-55110-000-330 Travel											
			03/31/2026 (03/26) Balance	.00 *	.00 *	134.96					
04/21/2026	AP	234	JESSICA KIESLER	178.34							
04/21/2026	AP	347	JULIE FICK	27.55							
			04/30/2026 (04/26) Period Totals and Balance	205.89 *	.00 *	340.85					
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	340.85	Total	340.85	YTD Budget	500.00	Unexpended	159.15
210-55110-000-350 Repairs & Maintenance Supplies											
			03/31/2026 (03/26) Balance	.00 *	.00 *	6,412.88					
04/05/2026	AP	310	ELAN- CORPORATE PAYMENT	129.09							
			04/30/2026 (04/26) Period Totals and Balance	129.09 *	.00 *	6,541.97					
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	6,541.97	Total	6,541.97	YTD Budget	12,500.00	Unexpended	5,958.03
210-55110-000-361 Copier Equipment											
			03/31/2026 (03/26) Balance	.00 *	.00 *	674.23					
04/05/2026	AP	327	ELAN- CORPORATE PAYMENT	292.42							
04/05/2026	AP	328	ELAN- CORPORATE PAYMENT	80.90							
04/05/2026	AP	329	ELAN- CORPORATE PAYMENT	116.09							
04/05/2026	AP	330	ELAN- CORPORATE PAYMENT	292.42							
			04/30/2026 (04/26) Period Totals and Balance	781.83 *	.00 *	1,456.06					
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	1,456.06	Total	1,456.06	YTD Budget	5,000.00	Unexpended	3,543.94
210-55110-000-362 Software Licenses											
			03/31/2026 (03/26) Balance	.00 *	.00 *	22,137.31					
04/05/2026	AP	318	ELAN- CORPORATE PAYMENT	1,694.35							
			04/30/2026 (04/26) Period Totals and Balance	1,694.35 *	.00 *	23,831.66					
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	23,831.66	Total	23,831.66	YTD Budget	25,500.00	Unexpended	1,668.34

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance					
210-55110-000-430 Periodicals											
			03/31/2026 (03/26) Balance	.00 *	.00 *	585.40					
04/05/2026	AP	311	ELAN- CORPORATE PAYMENT	39.97							
04/05/2026	AP	319	ELAN- CORPORATE PAYMENT	34.97							
04/05/2026	AP	335	ELAN- CORPORATE PAYMENT	40.00							
04/05/2026	AP	336	ELAN- CORPORATE PAYMENT	39.95							
04/05/2026	AP	337	ELAN- CORPORATE PAYMENT	21.97							
04/05/2026	AP	344	ELAN- CORPORATE PAYMENT	49.00							
			04/30/2026 (04/26) Period Totals and Balance	225.86 *	.00 *	811.26					
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	811.26	Total	811.26	YTD Budget	1,800.00	Unexpended	988.74
210-55110-000-431 Adult Printed Materials											
			03/31/2026 (03/26) Balance	.00 *	.00 *	3,422.92					
03/05/2026	AP	216	CENGAGE LEARNING	124.76							
03/09/2026	AP	217	CENGAGE LEARNING	29.59							
03/19/2026	AP	218	CENGAGE LEARNING	111.96							
03/26/2026	AP	219	CENGAGE LEARNING	52.80							
04/04/2026	AP	221	BRODART CO	44.25							
04/04/2026	AP	225	BRODART CO	1,013.70							
04/05/2026	AP	291	ELAN- CORPORATE PAYMENT	16.50							
04/05/2026	AP	296	ELAN- CORPORATE PAYMENT	77.99							
04/05/2026	AP	313	ELAN- CORPORATE PAYMENT	16.49							
04/05/2026	AP	314	ELAN- CORPORATE PAYMENT	36.48							
04/05/2026	AP	317	ELAN- CORPORATE PAYMENT	57.56							
04/05/2026	AP	320	ELAN- CORPORATE PAYMENT	62.41							
04/05/2026	AP	325	ELAN- CORPORATE PAYMENT	71.27							
04/05/2026	AP	326	ELAN- CORPORATE PAYMENT	18.00							
04/05/2026	AP	338	ELAN- CORPORATE PAYMENT	29.96							
04/05/2026	AP	340	ELAN- CORPORATE PAYMENT	31.96							
04/05/2026	AP	342	ELAN- CORPORATE PAYMENT	27.96							
			04/30/2026 (04/26) Period Totals and Balance	1,823.64 *	.00 *	5,246.56					
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	5,246.56	Total	5,246.56	YTD Budget	8,000.00	Unexpended	2,753.44
210-55110-000-434 Juvenile Printed Materials											
			03/31/2026 (03/26) Balance	.00 *	.00 *	965.54					
03/31/2026	AP	235	CAVENDISH SQUARE	186.03							
04/04/2026	AP	223	BRODART CO	682.78							
			04/30/2026 (04/26) Period Totals and Balance	868.81 *	.00 *	1,834.35					
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	1,834.35	Total	1,834.35	YTD Budget	6,500.00	Unexpended	4,665.65
210-55110-001-319 Processing											
			03/31/2026 (03/26) Balance	.00 *	.00 *	1,513.42					
04/04/2026	AP	222	BRODART CO	2.97							
04/04/2026	AP	224	BRODART CO	43.75							
04/04/2026	AP	226	BRODART CO	82.30							
			04/30/2026 (04/26) Period Totals and Balance	129.02 *	.00 *	1,642.44					
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	1,642.44	Total	1,642.44	YTD Budget	4,000.00	Unexpended	2,357.56

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance
210-55110-002-226 Utility - Gas/Electric						
			03/31/2026 (03/26) Balance	.00 *	.00 *	15,248.55
04/02/2026	AP	203	WE ENERGIES	4,804.98		
			04/30/2026 (04/26) Period Totals and Balance	4,804.98 *	.00 *	20,053.53
YTD Encumbrance .00 YTD Pending .00 YTD Actual 20,053.53 Total 20,053.53 YTD Budget 45,000.00 Unexpended 24,946.47						
210-55110-003-226 Utility - Water/Sewer						
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00
03/20/2026	AP	40	VILLAGE OF WATERFORD WATER/SEWER	1,384.11		
			04/30/2026 (04/26) Period Totals and Balance	1,384.11 *	.00 *	1,384.11
YTD Encumbrance .00 YTD Pending .00 YTD Actual 1,384.11 Total 1,384.11 YTD Budget 7,000.00 Unexpended 5,615.89						
Number of transactions: 68 Number of accounts: 22				Debit	Credit	Proof
Grand Totals:				46,002.51	671.00-	45,331.51

Report Criteria:

- Actual amounts
- Includes accounts with balances and activity
- Includes pending amounts
- Includes report only transactions
- Includes inactive journals
- Account.Account number = "21041100"."21059900000000"

VILLAGE OF WATERFORD
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2026

LIBRARY DONATIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS INCOME</u>					
211-48100 INTEREST INCOME	23.06	23.06	200.00	176.94	11.5
211-48500 DONATIONS	20,539.21	20,539.21	10,000.00	(10,539.21)	205.4
TOTAL MISCELLANEOUS INCOME	20,562.27	20,562.27	10,200.00	(10,362.27)	201.6
TOTAL FUND REVENUE	20,562.27	20,562.27	10,200.00	(10,362.27)	201.6

VILLAGE OF WATERFORD
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2026

LIBRARY DONATIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY DONATIONS</u>					
211-55110-000-311	16.27	16.27	.00	(16.27)	.0
211-55110-000-319	.00	.00	500.00	500.00	.0
211-55110-000-390	2,818.04	2,818.04	5,000.00	2,181.96	56.4
211-55110-000-430	412.00	412.00	1,000.00	588.00	41.2
211-55110-000-431	1,613.86	1,613.86	3,500.00	1,886.14	46.1
211-55110-000-433	.00	.00	500.00	500.00	.0
211-55110-000-434	.00	.00	3,000.00	3,000.00	.0
211-55110-000-461	.00	.00	500.00	500.00	.0
211-55110-000-464	.00	.00	500.00	500.00	.0
211-55110-000-721	1,527.33	1,527.33	4,000.00	2,472.67	38.2
211-55110-000-722	2,829.48	2,829.48	4,000.00	1,170.52	70.7
211-55110-000-723	254.30	254.30	700.00	445.70	36.3
211-55110-001-319	4.22	4.22	500.00	495.78	.8
TOTAL LIBRARY DONATIONS	9,475.50	9,475.50	23,700.00	14,224.50	40.0
TOTAL FUND EXPENDITURES	9,475.50	9,475.50	23,700.00	14,224.50	40.0
NET REVENUE OVER EXPENDITURES	11,086.77	11,086.77	(13,500.00)	(24,586.77)	82.1

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance		
211-48100 Interest Income								
			03/31/2026 (03/26) Balance	.00 *	.00 *	11.11-		
04/30/2026	CRJE	313137	April Interest		11.95-			
			04/30/2026 (04/26) Period Totals and Balance	.00 *	11.95- *	23.06-		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	23.06- Total	23.06- YTD Budget	200.00- Unearned	176.94
211-48500 Donations								
			03/31/2026 (03/26) Balance	.00 *	.00 *	18,930.25-		
04/29/2026	CR	4000000177	Library Donations - library march 2026		505.65-			
04/15/2026	CRJE	40235 26-144	Library Paypal into CSB Acct		1,103.31-			
			04/30/2026 (04/26) Period Totals and Balance	.00 *	1,608.96- *	20,539.21-		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	20,539.21- Total	20,539.21- YTD Budget	10,000.00- Unearned	10,539.21-
211-49200 Transfer from Other Funds								
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00		
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00 Total	.00 YTD Budget	.00 Unearned	.00
211-53100-000-210 Municipal Garage								
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00		
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended	.00
211-55110-000-100 Salary & Wages								
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00		
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended	.00
211-55110-000-151 Social Security & Medicare								
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00		
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended	.00
211-55110-000-217 Maintenance Agreements								
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00		
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended	.00
211-55110-000-240 Repair & Maintenance Supplies								
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00		
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00		
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended	.00

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance
211-55110-000-311 Postage						
			03/31/2026 (03/26) Balance	.00 *	.00 *	16.27
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	16.27
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	16.27	Total
					16.27	YTD Budget
					.00	Unexpended
						16.27-
211-55110-000-319 Office Supplies						
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00	Total
					.00	YTD Budget
					500.00	Unexpended
						500.00
211-55110-000-330 Travel						
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00	Total
					.00	YTD Budget
					.00	Unexpended
						.00
211-55110-000-339 Continuing Education						
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00	Total
					.00	YTD Budget
					.00	Unexpended
						.00
211-55110-000-350 Repair & Maintenance Supplies						
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00	Total
					.00	YTD Budget
					.00	Unexpended
						.00
211-55110-000-361 Office Equip & Repairs						
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00	Total
					.00	YTD Budget
					.00	Unexpended
						.00
211-55110-000-362 Software Licenses						
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00	Total
					.00	YTD Budget
					.00	Unexpended
						.00

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	
211-55110-000-390 Other Supplies & Expenses							
			03/31/2026 (03/26) Balance	.00 *	.00 *	1,332.30	
04/05/2026	AP	290	ELAN- CORPORATE PAYMENT	33.99			
04/05/2026	AP	293	ELAN- CORPORATE PAYMENT	12.59			
04/05/2026	AP	294	ELAN- CORPORATE PAYMENT	34.87			
04/05/2026	AP	301	ELAN- CORPORATE PAYMENT	10.08			
04/05/2026	AP	303	ELAN- CORPORATE PAYMENT	12.69			
04/05/2026	AP	304	ELAN- CORPORATE PAYMENT	79.71			
04/05/2026	AP	308	ELAN- CORPORATE PAYMENT	10.08			
04/05/2026	AP	315	ELAN- CORPORATE PAYMENT	750.00			
04/05/2026	AP	316	ELAN- CORPORATE PAYMENT	500.00			
04/05/2026	AP	332	ELAN- CORPORATE PAYMENT	41.73			
			04/30/2026 (04/26) Period Totals and Balance	1,485.74 *	.00 *	2,818.04	
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual 2,818.04	Total 2,818.04	YTD Budget 5,000.00	Unexpended 2,181.96
211-55110-000-430 Periodicals							
			03/31/2026 (03/26) Balance	.00 *	.00 *	328.00	
04/05/2026	AP	333	ELAN- CORPORATE PAYMENT	84.00			
			04/30/2026 (04/26) Period Totals and Balance	84.00 *	.00 *	412.00	
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual 412.00	Total 412.00	YTD Budget 1,000.00	Unexpended 588.00
211-55110-000-431 Adult Print Materials							
			03/31/2026 (03/26) Balance	.00 *	.00 *	1,613.86	
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	1,613.86	
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual 1,613.86	Total 1,613.86	YTD Budget 3,500.00	Unexpended 1,886.14
211-55110-000-433 YA Print Materials							
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00	
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00	
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual .00	Total .00	YTD Budget 500.00	Unexpended 500.00
211-55110-000-434 Juvenile Print Materials							
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00	
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00	
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual .00	Total .00	YTD Budget 3,000.00	Unexpended 3,000.00
211-55110-000-461 Adult AV Materials							
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00	
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00	
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual .00	Total .00	YTD Budget 500.00	Unexpended 500.00
211-55110-000-462 Childrens Materials							
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00	
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00	
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual .00	Total .00	YTD Budget .00	Unexpended .00

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance
211-55110-000-463 YA Audio/Visual						
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00	Total
					.00	YTD Budget
					.00	Unexpended
						.00
211-55110-000-464 Juvenile AV Materials						
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00	Total
					.00	YTD Budget
					500.00	Unexpended
						500.00
211-55110-000-491 Adult Other Materials						
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00	Total
					.00	YTD Budget
					.00	Unexpended
						.00
211-55110-000-721 Adult Programming						
			03/31/2026 (03/26) Balance	.00 *	.00 *	1,281.34
04/01/2026 AP		354	RACHEL JUERGENS	240.00		
04/05/2026 AP		295	ELAN- CORPORATE PAYMENT	5.99		
			04/30/2026 (04/26) Period Totals and Balance	245.99 *	.00 *	1,527.33
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	1,527.33	Total
					1,527.33	YTD Budget
					4,000.00	Unexpended
						2,472.67
211-55110-000-722 Childrens Programming						
			03/31/2026 (03/26) Balance	.00 *	.00 *	2,365.91
04/05/2026 AP		297	ELAN- CORPORATE PAYMENT	62.92		
04/05/2026 AP		299	ELAN- CORPORATE PAYMENT	39.05		
04/05/2026 AP		302	ELAN- CORPORATE PAYMENT	61.80		
04/05/2026 AP		305	ELAN- CORPORATE PAYMENT	71.95		
04/05/2026 AP		306	ELAN- CORPORATE PAYMENT	124.04		
04/05/2026 AP		307	ELAN- CORPORATE PAYMENT	84.32		
04/05/2026 AP		309	ELAN- CORPORATE PAYMENT	19.49		
			04/30/2026 (04/26) Period Totals and Balance	463.57 *	.00 *	2,829.48
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	2,829.48	Total
					2,829.48	YTD Budget
					4,000.00	Unexpended
						1,170.52
211-55110-000-723 Young Adult Programing						
			03/31/2026 (03/26) Balance	.00 *	.00 *	194.24
04/05/2026 AP		298	ELAN- CORPORATE PAYMENT	39.48		
04/05/2026 AP		300	ELAN- CORPORATE PAYMENT	20.58		
			04/30/2026 (04/26) Period Totals and Balance	60.06 *	.00 *	254.30
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	254.30	Total
					254.30	YTD Budget
					700.00	Unexpended
						445.70
211-55110-000-810 Capital Outlay - Furniture						
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00	Total
					.00	YTD Budget
					.00	Unexpended
						.00

Date	Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance
211-55110-000-811 Capital Outlay - Computers						
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00	Total
					.00	YTD Budget
					.00	Unexpended
						.00
211-55110-001-319 Processing						
			03/31/2026 (03/26) Balance	.00 *	.00 *	4.22
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	4.22
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	4.22	Total
					4.22	YTD Budget
					500.00	Unexpended
						495.78
211-59200-000-002 Transferto Library Operations						
			03/31/2026 (03/26) Balance	.00 *	.00 *	.00
			04/30/2026 (04/26) Period Totals and Balance	.00 *	.00 *	.00
YTD Encumbrance	.00	YTD Pending	.00	YTD Actual	.00	Total
					.00	YTD Budget
					.00	Unexpended
						.00
Number of transactions: 25 Number of accounts: 32				Debit	Credit	Proof
Grand Totals:				2,339.36	1,620.91-	718.45

Report Criteria:

- Actual amounts
- All accounts
- Includes pending amounts
- Includes report only transactions
- Includes inactive journals
- Account.Account number = "21148100"- "21159200000002"



1500 Main Street, Union Grove, WI 53182

VILLAGE OF WATERFORD
123 N RIVER ST
WATERFORD WI 53185-4149





Statement Ending 04/30/2026

VILLAGE OF WATERFORD

Page 1 of 4

Account Number: XXXXXX9217

Managing Your Accounts

	MAIN OFFICE	COMMUNITY STATE BANK
	MAILING ADDRESS	1500 MAIN ST UNION GROVE, WI 53182
	ONLINE	CSB.BANK
	CUSTOMER SUPPORT	262.878.3763



New Realtime Alerts Have Arrived!


SECURITY


BALANCE


TRANSACTION


TRANSFER


ATM

Enroll and manage alerts through CSB Online Banking or the CSB Simple Banking App.




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Summary of Accounts



Account Type	Account Number	Ending Balance
MUNICIPAL MONEY MKT	XXXXXX9217	\$28,273.45

MUNICIPAL MONEY MKT - XXXXXX9217

Account Summary

Date	Description	Amount
04/01/2026	Beginning Balance	\$30,134.86
	5 Credit(s) This Period	\$1,621.06
	3 Debit(s) This Period	\$3,482.47
04/30/2026	Ending Balance	\$28,273.45

Interest Summary

Description	Amount
Interest Earned From 04/01/2026 Through 04/30/2026	
Annual Percentage Yield Earned	0.50%
Interest Days	30
Interest Earned	\$11.95
Interest Paid This Period	\$11.95
Interest Paid Year-to-Date	\$23.06
Average Ledger Balance	\$29,069.51

Account Activity

Post Date	Description	Debits	Credits	Balance
04/01/2026	Beginning Balance			\$30,134.86
04/01/2026	PAYPAL ACCTVERIFY 1049299963848		\$0.05	\$30,134.91
04/01/2026	PAYPAL ACCTVERIFY 1049299963839		\$0.10	\$30,135.01
04/02/2026	26-127 AP Checks dated 3.31.26	\$1,142.96		\$28,992.05
04/02/2026	PAYPAL ACCTVERIFY 1049299963856	\$0.15		\$28,991.90
04/16/2026	PAYPAL TRANSFER 1049637338088		\$1,103.31	\$30,095.21
04/24/2026	26-145 AP Checks dated 4.22.26	\$2,339.36		\$27,755.85
04/29/2026	DEPOSIT		\$505.65	\$28,261.50
04/30/2026	INTEREST		\$11.95	\$28,273.45
04/30/2026	Ending Balance			\$28,273.45

Daily Balances

Date	Amount	Date	Amount	Date	Amount
04/01/2026	\$30,135.01	04/16/2026	\$30,095.21	04/29/2026	\$28,261.50
04/02/2026	\$28,991.90	04/24/2026	\$27,755.85	04/30/2026	\$28,273.45

Overdraft and Returned Item Fees

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

CHECKING DEPOSIT

ACCOUNT NAME Village of Waterford DATE 4/29/26

<small>CURRENCY</small>	<u>5</u>	<u>65</u>	<u>Lib</u> <u>Don</u>	<small>PREPARED BY</small>	
<small>CHECK</small>	<u>974</u>	<u>500</u>			
<small>CHECK</small>					
<small>SUBTOTAL</small>					
<small>DEPOSIT CASH</small>					
<small>TOTAL DEPOSIT</small>					

AMOUNT \$ 505.65

TRAN CODE 012

ACCOUNT NUMBER 1154169217

SIGNATURE _____

SUBJECT TO THE RULES AND BYLAWS OF THE SAVINGS DEPARTMENT OF THIS BANK.

⑆075407002⑆ 012

Credit - \$505.65 - 4/29/2026

Waterford Public Library
Investment and Fund Management Policy
Permanent Endowments, Bequests and Gifts

I. Purpose:

The purpose of this policy is to provide ongoing guidance and direction to the Waterford Public Library regarding the management of its fund assets from endowments, donations and gifts. It describes the assets under Library Board control and outlines the duties and responsibilities of the various parties involved with prudently investing these assets to support the Library's efforts to promote literacy and lifelong learning in the community.

II. Scope:

This policy applies to all financial assets of the Library under the jurisdiction of the Board of Trustees. The objectives, with respect to investment of all related funds, in order of priority are: 1) safety of principal, 2) sufficient liquidity to meet cash flow needs, and 3) return on investment.

III. Authority:

Chapter 43.58(7) of the Wisconsin statutes sets out what a public library board may do with gifts, bequests or endowment funds that it receives. In summary, the library board may:

1. Pay or transfer the donation to the financial treasurer of its municipality or county.
2. Entrust it to a public depository institution, such as a bank.
3. Pay or transfer it to the board's chosen financial representative/s to invest it on behalf of the board.
4. Pay or transfer it to a charitable organization dedicated to providing support to the public library (i.e., a library foundation or a library friends group) or a community foundation.

IV. Prudence:

Investments shall be made with the judgement and care, under the circumstances then prevailing, which informed persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as probable income to be derived. The informed "prudent person" standard shall be applied in the context of

managing the overall investment portfolio. Members of the Board of Trustees and the Library Director, acting in accordance with this policy and exercising due diligence, will be relieved of personal responsibility for the risk of security or market price changes if deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

V. Authorized Institutions:

The Board of Trustees shall select and maintain a list of Wisconsin financial institutions authorized to be depositories and/or provide investment services (**Appendix A**). The Board shall qualify institutions by applying generally accepted industry standards (e.g., capital requirements, asset quality, earnings, liquidity, management and local community involvement) using available public agency and private rating services as appropriate. The Board may designate primary local depositories in which all funds deposited in either time deposits, demand deposits or savings deposits will not be restricted as to amount of deposit or collateralization.

VI. Performance Standards and Reporting:

The investment portfolio shall be designed to obtain a market average rate of return during budgetary and economic cycles, considering the Library's investment risk constraints and cash flow needs.

The Endowments Committee will review the investment portfolio on a regular basis and recommend any adjustments to the Library Board of Trustees. The institutions holding the Library's funds shall be reviewed for return-on-investment, management fees, and other performance indicators as may be necessary. An annual review of the financial conditions of all institutions holding Library funds shall be conducted at that time, to assure the Library Board of Trustees that the Library's funds are being treated in a fair manner.

VII. Duties and Responsibilities:

1. Library Board of Trustees

The Waterford Library Board of Trustees reviews and approves this policy. The President, with the approval of the full Board, appoints members of the board's Endowments Committee. The Board ensures that all assets covered by this policy are invested prudently and authorizes expenditures that are consistent with the purposes of each fund.

2. Library Director

- Serves as liaison among all individuals, groups and entities involved with the investment or management of the Library's fund assets.
- Ensures that required reports are communicated to the Endowments Committee, the Library Board and the Village of Waterford in a timely manner.
- Formulates fund expenditure proposals. Fund expenditure proposals will be reviewed by the Endowments Committee and its recommendations forwarded to the full Library Board.

3. Endowments Committee

- Comprised of 2 members of the Library Board, the Library Director and up to 2 members of the Library's membership community to be appointed by the Library Board President and approved by the full Library Board.
- Committee members serve a 2-year term beginning in May of the year appointed.
- Annually reviews this policy and recommends changes to the Library Board.
- Adheres to criteria of prudence and due diligence in formulating its recommendations to the Library Board for the investment or disposition of any endowment, bequest or gift received by the Library.
- Provides guidance to the Library Board on the selection of authorized Financial Representatives and Institutions.
- Reviews investment and fund reports
- Monitors the performance of Financial Representatives and Institutions.
- Communicates key information from investment and fund reports to the full Library Board on a regular basis.
- Periodically reviews and recommends changes to the allocation of assets among funds under Library Board Control.
- Avoids any conflicts of interest with investment transactions.
- Works with the Library Director to develop and execute marketing strategies related to endowments, bequests and gifts.

4. Financial Representatives and Institutions

- Manage assets according to the parameters outlined in this policy, Investment Advisory Contracts and Addenda.
- Use reasonable skill, prudence and due diligence in making investment recommendations and decisions.
- Acts under discretionary investment authority with respect to buying, selling and managing assets for which the Financial Representative or Institution has been given written authority.

- Communicates to the Endowments Committee any substantial changes in the account valuation, all significant changes pertaining to the investment styles being utilized, or any significant firm changes (i.e., changes in firm ownership, organizational structure, and professional staff).
- Provides to the Endowments Committee, via the Library Director, written statements showing account balances and investment performance as indicated by fund requirements.

5. Village of Waterford

- Provides safekeeping of Library Special Funds Account (211).
- Maintains separate accounts by legal registration.
- Settles all transactions regarding the Special Funds Account (211).
- Provides monthly financial reports to the Endowments Committee via the Library Director.

VIII. Use of Restricted Funds:

Restricted Funds shall be spent only as specified in in the gift documents. The Library Director, in consultation with the Endowments Committee, the Department Heads and the Financial Representative/s, will establish an amount to be spent each year from the income distributions (and principal, if appropriate) of the restricted funds. These amounts shall be approved by the Board of Trustees annually. Gifts and Donations are subject to the Library's Gift and Donor Recognition Policy (**Appendix B**).

IX. Use of Unrestricted Funds:

Donations and bequests given to the Waterford Public Library without purpose or time restrictions will be placed into the fund that best suits the Library's needs at the time of the donation. The Library will also solicit donations for these funds. Gifts and donations are subject to the Library's Gift and Donor Recognition Policy (**Appendix B**).

X. Existing Waterford Public Library Funds (Appendix A**):**

The purpose of these funds is to establish and maintain a revenue stream, separate from property tax revenue, that will enable the Waterford Public Library to strive to meet the basic level for collection size, according to the Department of Public Instruction's Public Library Standards, and then to meet more advanced levels. These funds are not intended to replace Municipal support of the Waterford Public Library and its programs.

Loribeth Isola
Library Board President

Date

Approval by: WPL Board of Trustees

Approved Date: 05/12/2026

Review Schedule:

Next Review Date

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Appendix A

Approved Financial Institutions and Existing Waterford Public Library Funds

Community State Bank Municipal Money Market (Acct. #XXXXXX9217) /Special Fund Account (211)

This account includes income from individual gifts, grant funds, and additional sums transferred to it by the Library Board and Friends of the Library.

Associated Bank Private Wealth (Acct. #XXX-XX9361) – previously called the Frederick Luneau Endowment, est. 2014

These special funds may be spent to supplement, enhance, or replace existing furnishings, technology, and landscaping. The funds may also be spent to add new collections to the Library or enhance collections and bring them up to state library standards. The Library Board may invest a portion of these funds into higher yield accounts as they see fit.

Patriot Financial Strategic Asset Management (Acct. #XXXX-3457)

This fund was established in December of 2025 using a donation in the amount of \$50,000. These special funds are unrestricted; however, they may be used to supplement, enhance or replace existing furnishings, technology, landscaping or to increase staffing. The funds may also be spent to add new collections to the library or enhance collections to bring them up to state library standards. Accompanying the donation are the following stipulations:

- Formation of a library board subcommittee to seek additional donations to grow the fund.
- A marketing and outreach plan to grow the fund.
- Monthly statements for library board review.
- In order to preserve the principal, the Library Board is to spend no more than 4% of the fund per year. See the Investment Policy Statement (Appendix A.1) for this fund for further details.

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The Waterford Public Library Endowment Fund through the Racine Community Foundation

This fund was established in 2013 using library donations with an initial investment of \$10,000. These special funds may be spent to supplement, enhance or replace existing furnishings, technology, and landscaping. The funds may also be spent to add new collections to the library or enhance collections to bring them up to state library standards. \$10,000 must remain in the account to remain in good standing.

Loribeth Isola
Library Board President

Date

Approval by: WPL Board of Trustees

Approved Date: 05/12/2026

Review Schedule: Annually

Next Review Date: 2027

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Appendix A-1

Investment Policy Statement for Waterford Public Library Endowment Fund Patriot Financial Account #XXXX-3457

Purpose

The Waterford Public Library Endowment Fund is established to provide a permanent source of financial support to the organization through annual withdrawals, preserving the fund's purchasing power in perpetuity.

Investment Objectives

- Achieve a total return sufficient to support up to a 4% annual withdrawal rate adjusted for inflation.
- Preserve the real value of the principal by maintaining purchasing power over time.
- Balance capital appreciation with income generation.
- Maintain sufficient liquidity to meet annual spending needs.
- The annual withdrawal will be set at 4% of the fund's value, calculated as of December 31st each year.
- Withdrawals will be made annually on January 30 of each year to supplement.
- Withdrawals will be approved by Library board and initiated by the Library Director.

Time Horizon

- The fund has a long-term investment horizon (10+ years), aiming to support the organization indefinitely.

Risk Tolerance

- Moderate risk tolerance is acceptable to achieve growth objectives while limiting portfolio volatility.
- The fund acknowledges there may be occasional periods of negative returns but seeks to manage risk through diversification.
- Asset Allocation will be evaluated on an annual basis.
- The portfolio will be diversified across asset classes including equities, fixed income, alternative investments and cash.
- Typical allocation targets may be approximately 50-70% equities for growth, 30-50% fixed income for stability and income, with a modest allocation to alternatives/cash.
- Rebalancing will be performed periodically to maintain target allocations.

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- Cash and non-cash donations made to the fund will be moved into alignment with the funds' investments and objectives as soon as reasonably possible after being received into the fund.

Performance Evaluation

- The fund's performance will be evaluated on a rolling 3–5-year basis against relevant benchmarks.
- The goal is to achieve a total return that exceeds the spending rate plus inflation and fees over the long term.

Fees and Expenses

- Investment fees and administrative expenses will be monitored and minimized to preserve fund assets.

Loribeth Isola
Library Board President

Date

Approval by: WPL Board of Trustees

Approved Date: 05/12/2026

Review Schedule: Every 3-5 years

Next Review Date: 2029

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Appendix B

Donor & Naming Recognition Policy

The Library acknowledges the great importance of gifts and donations to the Library's future growth and development. In recognition of such, the Waterford Public Library welcomes gifts of cash, securities, Library materials, furnishings or real property. Gifts given to the Friends of Waterford Public Library are not subject to this policy.

Acceptance of Gifts

1. Any donations or gifts to the Library must be approved by the Library Director and/or Library Board and consistent with the Library's policies, goals and objectives.
2. Books or other materials purchased by the donor for presentation to the Library will be gratefully accepted provided the items were approved by Library staff prior to the donation. They must meet the Library's selection policies and procedures and, in the opinion of the professional staff, enhance the value of the Library's collections.
3. Donated books are evaluated according to the same criteria that are applied to purchased material, except they do not need to be pre-approved. Donated materials which have not undergone the Library's selection process will be disposed of at the discretion of the Library. Books not added to the Library's collection may be sold at the Friends of the Library book sale. The Library reserves the right to refuse to accept any materials.
4. The Library is most interested in the following types of materials for inclusion in its collections or for offering to the Waterford Public Library for possible resale:
 - Hardbound novels, less than 10 years old
 - Non-fiction books with current information
 - Biographies and autobiographies
 - Children's books
 - Paperback books
 - Books of local interest or items for inclusion in the History Room
5. Books and periodicals that we cannot use or accept as they present a disposal problem:
 - Outdated informational books (technological, tax, investment, medical, educational, legal, etc.)
 - Textbooks or encyclopedias
 - Items that are grimy, musty, moldy or mildewed

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- Books with torn pages or missing covers, or that are written in
 - Books with editorial comments either written or typed in them
 - Outdated formats such as cassettes or VHS tapes
 - Advanced Reader Copies
6. All donations become the sole property of the Library. No gifts are accepted unless freely given to the Library without restriction to be used as the Library sees fit.
 7. The decision as to the acceptance of furnishings and equipment shall be made by the Library Director. Among the criteria on which the decision shall be based are need, space, impact on staff time, and expense and frequency of maintenance.
 8. The decision as to the acceptance and location of gifts of landscaping items shall be made by the Library Director and the Library Board of Trustees, on the advice of the Village of Waterford Parks & Facilities Department.
 9. The decision as to the acceptance and location of gifts of exterior or interior ornamentation, sculpture and signage shall be made by the Library Director and the Library Board of Trustees, on the advice of the Village of Waterford Parks & Facilities Department.
 10. Gifts of cash, securities, real property and bequests that support the mission of the Library will be handled by the Library Director, who, with the Library Board of Trustees, will work out terms of acceptance that are compatible with Library policies, the donor's intent, and applicable laws.

Disposition of Gifts

1. Gift items will be integrated into the regular Library collections in normal sequence, available to all Library patrons, and otherwise handled as any other material belonging to the Library.
2. The Library will place a bookplate into books purchased with donated monies when appropriate; however, the Library will not agree to form separate collections of either donated materials or materials purchased with donated money.
3. The Library retains unconditional ownership of an accepted gift. All donations are accepted only if the Library Director or the Board of Trustees determines that they can be utilized by or benefit the Library. Once conveyed to the Library, no gift will be returned to the donor.
4. The Library reserves the right to decide the conditions of display, housing, and access to the materials.
5. All gifts may be utilized, sold or disposed of in the best interest of the Library. When gift items are withdrawn from the collection, the Library will not notify the donor of the withdrawal. The Library will not automatically replace worn-out, damaged, or lost gift items.
6. The Library is not obligated to keep donated materials for any length of time. The Library Director reserves the right to make the final decision on the disposition of any gift.

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7. Monetary donations to the Waterford Public Library will be deposited according to the Investment and Fund Management Policy Guidelines.

History Room Donations

1. All items donated to the History Room become the absolute and unconditional property of the Waterford Public Library. Once a gift or physical transfer is completed, items will not be returned to the donor under any circumstances.
2. While the Library will treat all historical materials with professional care, the Library, its staff, and the Board of Trustees are not liable for the natural deterioration, accidental damage, or loss of any donated items.
3. The Library reserves the right to determine how History Room materials are stored, displayed, or digitized.

Naming Rights

1. Donations of \$25,000 or more will be considered for naming rights of specific library spaces or rooms.
2. All naming opportunities are subject to the formal approval of the Library Board of Trustees. The specific room, name, and recognition details must be agreed upon in writing before the donation is accepted.
3. The Library Board of Trustees reserves the right to determine the duration of the naming period.
4. In the event of a significant building renovation, room repurposing, or if the name becomes inconsistent with the Library's mission, the Board may choose to relocate or retire the recognition.

Acknowledgement of Gifts

1. The Library will not appraise items for tax purposes. The Library is unable to provide book value statements to patrons. The Library will provide (on request) a receipt to donors of gifts which, while acknowledging the quantity and type of donation, will not establish, assign, or concede any value.
2. Donations exceeding \$1,000 will be recognized within the Library.
3. The Library will be in charge of selecting, designing and installing any memorial gift plaques, labels or bookplates.

Fundraising Campaigns

The Library may, from time to time, conduct specific fundraising campaigns or commemorative projects (such as "Buy-a-Brick" programs, limited-edition library cards, or seasonal giving drives).

1. Donors contributing to these initiatives will be recognized according to the specific terms and tiers established for that individual campaign.
2. Recognition for these campaigns may be temporary or tied to the lifespan of the specific project or physical item (e.g., the duration of a special-edition card's expiration).

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3. The Library Director and Board of Trustees reserve the right to determine the start and end dates of these campaigns and the specific methods of acknowledgment used.

Corporate Sponsorships and Partnerships

The Library welcomes sponsorships from local businesses and corporations to enhance library programs, events, and services. A sponsorship is a mutually beneficial exchange where the sponsor provides cash or in-kind goods/services in return for public recognition or promotional considerations.

1. All sponsorships must be consistent with the Library's mission, goals, and professional standards. The Library reserves the right to decline any sponsorship from an entity whose products or public image are deemed incompatible with the Library's service to the community.
2. Acceptance of a sponsorship does not imply the Library's endorsement of the sponsor's products, services, or political/religious views.
3. The Library retains full control over the selection of its collections, the design of its programs, and the content of its promotional materials. Sponsors may not influence library policy or the selection of materials.

Recognition & Logos

1. Recognition for corporate sponsors will typically be restricted to a statement of the sponsor's name and/or a display of their logo on specific program materials.
2. The Library's logo and name must maintain prominence over any sponsor branding. All uses of the Library's name or logo by a sponsor must be approved by the Library Director.
3. Because sponsors receive a promotional benefit in return for their contribution, the Library will not issue traditional charitable tax receipts for sponsorships (unless the contribution is a purely philanthropic gift without a request for promotion).

Loribeth Isola
Library Board President

Date

Approval by: WPL Board of Trustees

Approved Date: Approved & Adopted May 12, 2026

Review Schedule: Every 3 years

Next Review Date: 2029

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Existing policy

Waterford Public Library Trust Fund Policy

Introduction

Trust Fund expenditures shall, in general, be for special projects, programs, or resources, and for start-up funds and building enhancements, that supplement and do not supplant regular village operating or capital improvement budget appropriations. Contributions to Library Trust funds are exempt from state and federal taxes to the extent allowed by law.

Trust Fund Accounts

The Library Board shall establish, maintain, invest, and terminate trust fund accounts, as it deems necessary. The Library Board has exclusive control of these funds for the purposes detailed below. The Village of Waterford Treasurer, shall deposit, invest, and report to the Library Board upon request, the status of the funds. The Treasurer shall disburse these funds only under the direction of the Library Board. Existing accounts include the following:

1. The **Waterford Public Library: Associated Investment Funds (FLV-019361)** are a group of investments exceeding \$10,000. These special funds may be spent to supplement, enhance, or replace existing furnishings, technology, and landscaping. The funds may also be spent to add new collections to the library or enhance collections to bring them up to state library standards. The library board may invest a portion of these funds into higher yield accounts as they see fit. (Previously called: Frederick Lewnau Endowment, est. 2014)
2. The **Waterford Public Library Endowment Fund through the Racine Community Foundation** was established in 2013 using Library Donations with an initial investment of \$10,000. These special funds may be spent to supplement, enhance, or replace existing furnishings, technology, and landscaping. The funds may also be spent to add new collections to the library or enhance collections to bring them up to state library standards. \$10,000 must remain in the account to remain in good standing.
3. The **Waterford Public Library Endowment Fund: Patriot Financial (Acct # Forthcoming)** was established in December of 2025 using a donation in the amount of \$50,000. These special funds are unrestricted, however they may be used to supplement, enhance, or replace existing furnishings, technology, landscaping or to increase staffing. The funds may also be spent to add new collections to the library or enhance collections to bring them up to state library standards. Accompanying the donation are the following stipulations:
 - Formation of a library board subcommittee to seek additional donations to grow the fund.
 - A marketing and outreach plan to grow the fund.
 - Monthly statements for library board review.
 - In order to preserve the principal, the library board is to spend no more than 4% of the fund per year. See the attached Investment Policy Statement for further details.

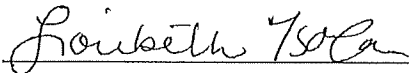
The **Waterford Library Special Funds** includes income from individual gifts, grant funds, and additional sums transferred to it by the Library Board and Friends of the Library. Without prior Library Board approval, the library director is authorized to spend:

- a. Amounts up to \$2,500 for budget supplement.
- b. Amounts up to \$100 to recognize special staff achievement.

Library Director

1. The library director is authorized to allocate unspecified deposits into any authorized account.
2. The library director shall distribute to the Library Board, at least quarterly, reports from the Village regarding trust fund deposits, expenditures, and balances.
3. The library director shall make recommendations to the Library Board for transferring funds from one account to another.

*Approved 10/14/2003, Revised 4/9/2013,
Revised 4/12/2016
Revised 5/30/2018, Revised 12/9/2025*


LoriBeth Isola
Waterford Public Library Board President

Existing Policy

Investment Policy Statement for Waterford Public Library Endowment Fund

Purpose

The Waterford Public Library Endowment Fund is established to provide a permanent source of financial support to the organization through annual withdrawals, preserving the fund's purchasing power in perpetuity.

Investment Objectives

- Achieve a total return sufficient to support up to a 4% annual withdrawal rate adjusted for inflation.
- Preserve the real value of the principal by maintaining purchasing power over time.
- Balance capital appreciation with income generation.
- Maintain sufficient liquidity to meet annual spending needs.
- The annual withdrawal will be set at 4% of the fund's value, calculated as of December 31st each year.
- Withdrawals will be made annually by August 1 of each year to supplement.
- Withdrawals will be approved by Library board and initiated by the Library Director.

Time Horizon

- The fund has a long-term investment horizon (10+ years), aiming to support the organization indefinitely.

Risk Tolerance

- Moderate risk tolerance is acceptable to achieve growth objectives while limiting portfolio volatility.
- The fund acknowledges there may be occasional periods of negative returns but seeks to manage risk through diversification.
- Asset Allocation will be evaluated on an annual basis.
- The portfolio will be diversified across asset classes including equities, fixed income, alternative investments and cash.
- Typical allocation targets may be approximately 50-70% equities for growth, 30-50% fixed income for stability and income, with a modest allocation to alternatives/cash.
- Rebalancing will be performed periodically to maintain target allocations.
- Cash and non-cash donations made to the fund will be moved into alignment with the funds' investments and objectives as soon as reasonably possible after being received into the fund.

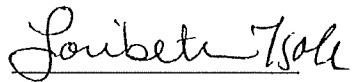
Performance Evaluation

- The fund's performance will be evaluated on a rolling 3-5 year basis against relevant benchmarks.
- The goal is to achieve a total return that exceeds the spending rate plus inflation and fees over the long term.

Fees and Expenses

- Investment fees and administrative expenses will be monitored and minimized to preserve fund assets.

Approved December 9, 2025



Loribeth Isola

Library Board President

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Waterford Public Library Circulation Policy

A valid Waterford Public Library card or SHARE card is necessary to check out materials ~~or~~ and to use the interlibrary loan services. All library card holders have access to all of the Waterford Public Library's materials and services. Responsibility for the reading, listening, and viewing of library materials by children rests with their parents or legal guardians.

Card Eligibility

Residents of Racine, Kenosha, Rock and Walworth counties are eligible for a card at no cost after presenting current identification and proof of residence. All other county residents can get a library card for free, with the exception of Milwaukee county*.

A library card entitles the holder to borrow any item in the library's circulating collection and to use other library services, such as interlibrary loan and online databases. However, if a borrower has incurred fees of over \$10 or has other financial obligations to the library, that person may be restricted from borrowing library materials until the fees or other obligations have been cleared.

Any use of a borrower's card by a person other than the one to whom the card was issued, whether authorized or unauthorized, remains the responsibility of the person to whom the card was issued.

Patrons are responsible for notifying the library if a card is lost or stolen as well as if there is a change of address, email, or phone number. Card must be renewed every two years to remain valid.

**Milwaukee County residents may pay a yearly fee of \$100.00 for a library card from Waterford Public Library.*

Library Cards for Minors

A parent or guardian must be present to show current identification and sign the library card application. Parents or guardians are responsible for any fines or fees incurred by their children, and borrowing privileges for parents may also be suspended if a child's card has outstanding fines or fees of \$10.00 or more.

Teacher Loan Cards

Any teacher, media specialist, or school administrator in any public or private K-12 school, preschool, home school, or licensed daycare center living or working within the Library System service area may apply for a Teacher Loan Card. The purpose of these cards is to facilitate easy access to library materials and online databases for teachers, media specialists, and school administrators. Materials circulate to teachers for 6 weeks (with one renewal allowed). If materials are lost or damaged, the individual holding the card will be held responsible.

Checking Out and Loan Periods

Waterford Public Library is able to accept a patron's valid library card from any SHARE Consortium Library (Racine, Rock, Walworth or Kenosha Counties). Use is subject to the terms and conditions of that

card and Waterford Public Library policies. Patrons are responsible for everything checked out on their cards and any fines or fees incurred.

Books: 3 weeks

New Books: 2 weeks

Lucky Day Collection: 2 weeks

Magazines: 1 week

DVDs & Blu-Rays: 1 week

Audiobooks & Music CDs: 3 weeks

TV series: 2 weeks

Library of Things: 1-3 weeks

Experience Passes: 1 week

Renewals and Returns

Many library materials may be renewed up to two times, provided no other users are waiting for the material. Materials may be renewed either in person, online, or by phone. The renewal period is the same as the original loan period. It runs from the date the item is renewed. Renewals will not be accepted on materials with holds or special loan restrictions.

*Extended loans can be granted to teachers using materials for classroom use, residents of nursing homes, homebound users, and others at the discretion of the library staff, only when no other user is waiting for the materials.

24-hour book drops are available for the return of most library items. For your convenience, most materials from other SHARE libraries may be returned at Waterford Public Library. Likewise, most Waterford Public Library items may be returned to any library in the SHARE Consortium.

Interlibrary Loan

Interlibrary loans (loans of materials from outside the SHARE Consortium) are available to all patrons with valid cards. (Milwaukee County residents registered at Waterford Public Library can also participate in this service.) Interlibrary loan materials may or may not be renewed, depending on the lending library's policies.

Fines and Fees

In an effort to reduce barriers and increase access, the Waterford Public Library Board of Trustees adopted a policy of not charging daily overdue fines for most materials. Specialized collections such as Kindles, Launchpads, Wi-Fi hotspots, kits and realia items, as well as items owned by or checked out at other libraries will continue to be charged daily overdue fines. Waterford Public Library items that do not acquire fines are:

- Books
- CDs, DVDs, and Blu-Rays
- Audiobooks on CD and Playaway
- Magazines

Items that do incur fines:

- Lucky Day Collection (\$1.00 per day)
- Experience Passes (\$5.00 per day)
- Kindles and Launchpads (\$1.00 per day)
- Wi-Fi Hotspots & Blu-Ray Player (\$5.00 per day)
- ~~ALL kits and realia items (\$0.25 per day)~~
 - Literacy kits
 - Juvenile and teen craft kits
 - Adult learning kits
 - Games, puzzles, and toys
 - STEAM and phonics items
- Items owned by or checked out at other libraries (typically \$.25 per day but is dependent on other library's lending policies)

Lost or Damaged Materials

Lost and damaged materials must be paid at replacement cost. The Library does not accept replacement copies bought by patrons. The fee for damaged items, packaging, bags, and replacement parts will be determined as necessary by staff.

The patron will receive a bill if items are kept 35 days past their due date. These items will be considered lost and the patron will be billed the replacement cost of each outstanding item. Checkout privileges will be suspended until all materials are returned or paid in full.

Confidentiality of Records

To facilitate circulation of library resources, the library maintains a database of registered borrowers. Wisconsin State Statute 43.30 protects the privacy of library users. Confidentiality extends to information sought or received, and materials consulted, borrowed or acquired, and includes database search records, registration records, and all other personal identifiable uses of library materials.

*Adopted & Revised November 11, 2025.
Revised May 12, 2026.*

Loribeth Isola, Library Board President

Date _____

I. Library Mission Statement

The mission of the Waterford Library is to ensure the people of the community the right and means to free and open access of ideas and information which are fundamental to a democracy. The library protects intellectual freedom, encourages lifelong learning, and provides information services to its users.

Waterford Public Library's mission is to provide all patrons with impartial and inclusive access to a wide range of information resources, programs, and services in order to encourage literacy and lifelong learning, as well as to support educational, cultural, and recreational activities.

II. Philosophy of Internet Service

The Internet enables the library to offer information beyond the confines of its own print collection. The library considers its endorsement of the *Library Bill of Rights* and the *Freedom to Read* documents to apply to all electronic information. The Waterford Public Library provides free access to the Internet to connect the public to the world of ideas and information and to provide equal access to that information for all individuals in the community. Providing access to information available on the Internet does not constitute endorsement of the content by the Library. Waterford Public Library expressly disclaims any liability or responsibility arising from use of the Internet or information obtained through the Internet.

III. Library Responsibilities

Library staff will provide general information to access the Internet. Library staff and/or representatives are not allowed to directly or indirectly configure users' laptop/handheld computers or devices, or to install software on patron-owned computers/devices. Please contact the vendor or manufacturer of your laptop, device or software for assistance with these issues. Patrons may not install software on the Internet computers.

The library will set time limits and accept reservations for Internet access due to bandwidth and seating limitations. One-hour reservations will be accepted on the Internet computers. To reserve time to use the Internet computers, patrons must present a valid Waterford Public Library card or picture I.D. The intent of the library is to provide Internet access to as many patrons as possible during operating hours.

The library's network is not intended to be used as a primary network connection. If damage results from a patron's misuse or abuse of library computers, the patron may be required to pay for repairs or replacements. The Library assumes no responsibility for any alterations or interference with a laptop's configuration, operation, or data files resulting from connection to the Library's wireless network. Library staff and/or representatives are not allowed to configure a user's laptop or handheld computer or install any device or software on a patron-owned computer or device. Patrons need to

contact the vendor or manufacturer of your laptop, device or software for assistance with these issues.

IV. User Responsibilities

All users must present identification to register for Internet access. Waterford Public Library cards are valid identification. Adult Internet users without a valid library card must provide a current driver's license and phone number before Internet access is granted.

All users of electronic information resources such as the Internet are expected to use these resources in a responsible manner, consistent with their educational and informational purposes. All users must agree to follow the rules and regulations set forth in the Internet/Wireless Use Policy. By using a free public Internet workstation or wireless Internet connection at Waterford Public Library, you agree to the following guidelines:

1. Patrons accept the responsibility to verify information.
2. Parents allowing their children to access any computer network on the library premises accept the responsibility to monitor and supervise their children's access. No children under the age of eight ten will be allowed to use the computers unless accompanied by their parent or guardian.
3. Use of library computers for illegal activity will result in loss of library computer access or Internet privileges. Display of sexually explicit graphics or other offensive material is inappropriate for an open public environment and will result in loss of library computer access privileges.
4. The library cannot guarantee the privacy of any data you transmit across our network. The end user is responsible for all aspects of computer security when using their own equipment to access the wireless network. The library assumes no responsibility for theft, damage or loss of any kind to a user's equipment, software and data files or other personal property brought into or used at the library.
5. Patrons may not install software on the Internet computers.
6. The library reserves the right to end a patron's use of Internet access if the patron violates any of these guidelines.

Approved by WPL Board of Trustees: August 12, 2008

Revised: November 13, 2018

Revised: May 6, 2026

Loribeth Isola, Library Board President

Date: _____