

Indian Prairie Public Library Board Agenda  
November 17, 2021

**Truth in Taxation Hearing**  
**November 17, 2021 – 6:25 p.m.**

- A. Roll Call  
Donald Damon, Marian Krupicka, Crystal Megaridis,  
Themis Raftis, Sri Rao, Christina Rodriguez, Victoria Suriano
- B. Statement of Purpose: The purpose of the hearing is to provide the opportunity for public comment on the proposed property tax levy increase. Page 3
- C. Public Questions/Comments
- D. Closing of Hearing

**Board of Trustees Regular Meeting**  
**November 17, 2021 – 6:30 p.m.**

All agenda items may be acted upon by the Board of Trustees

- A. Roll Call  
Donald Damon, Marian Krupicka, Crystal Megaridis,  
Themis Raftis, Sri Rao, Christina Rodriguez, Victoria Suriano
- B. Mission Statement: We enrich people’s lives by providing opportunities to explore, connect, and be inspired.  
  
Vision Statement: Lives are enriched and dreams are realized.  
  
Values: We value and respect the individual.  
We empower and guide each visitor.  
We aspire to bring people together.
- C. Public Comment
- D. Communications and Announcements  
1. Mayor Joe Marchese re: Darien Community Calendar Page 4
- E. Omnibus Consent Agenda Action
  - 1. Minutes of Regular Board Meeting, October 20, 2021 Page 5
  - 2. Action on Bills/Additional Bills Page 8
  - 3. Ordinance #2021-6 Directing County Clerk as to PTELL Reduction Page 12
  - 4. Proposal to Dispose of Library Property Page 15

Board Meeting – November 17, 2021 – page 2

F.	Items Deleted from Omnibus Consent Agenda		Action
G.	Library Director's Report	Page 16	Information
H.	Department Reports		Information
	1. Assistant Director	Page 18	
	2. Marketing	Page 19	
	3. Guest Services	Page 22	
	4. Programming & Outreach	Page 24	
	5. Resource Services	Page 27	
	6. Technology & Maker Services	Page 30	
I.	Staff Report Introducing Erin Fergus, Programming & Outreach Librarian/Early Literacy and Jordan Calabrese, Programming & Outreach Associate		Information
J.	Reports		
	1. Treasurer's Report	Page 38	Information
	2. RAILS	Page 49	Information
	3. Building and Grounds Committee (no report)		
	4. Finance Committee (no report)		
	5. Planning/Outreach Committee (no report)		
	6. Policy Committee (no report)		Information
K.	Unfinished Business		
	1. Policy 1100 Gifts and Donations	Page 53	Action
	2. Renovation Update		Information
	3. Overdue Fines: Suspension of Privileges	Page 58	Action
L.	New Business		
	1. FY2020/2021 Audit Presented by Joe Martin, Brian Zabel & Associates	Page 59	Information
	2. Ordinance #2021-5 Levying and Assessing Taxes for FY 2021-22	Page 113	Action
	3. COVID Policy and Practices		Action
	4. Request to Purchase Meeting Room Tables and Chairs for Youth	Page 116	Action
	5. Willowbrook TIF	Page 117	Information
M.	Scheduled Meetings - none		
N.	Adjournment		

# NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

1. A public hearing to approve a proposed property tax levy increase for the Indian Prairie Public Library District for 2021 (2021-22 fiscal year) will be held on November 17, 2021 at 6:25 p.m. at the Library, 401 Plainfield Road, Darien, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Jamie Bukovac, Library Director, 401 Plainfield Road, Darien, Illinois, phone 630/887 8760, ext. 242.

2. The corporate and special purpose property taxes extended or abated for 2020 were \$3,762,030.

The proposed corporate and special purpose property taxes to be levied for 2021 are \$4,138,233. This represents a 10% increase over the previous year.

3. The property taxes extended or abated for debt service and public building commission leases for 2020 were \$0.

The estimated property taxes to be levied for debt service and public building commission leases for 2021 are \$0. This represents an increase/decrease of 0%.

4. The total property taxes extended or abated for 2020 were \$3,762,030.

The estimated total property taxes to be levied for 2021 are \$4,138,233. This represents a 10% increase over the previous year.

## Community Calendar

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Joe Marchese <jmarchese@darienil.gov>

Mon 11/1/2021 4:58 PM

To: Pokorny Lyp, Arwen <apokorny@hinsdale86.org>; Wise, Andrew <awise@ccsd66.org>; Robert Langman <blangman@darien61.org>; Mark Cross <mcross@cassd63.org>; Jamie Bukovac <jamieb@ippl.info>; April Padalik <april@darienichamber.com>; Randy Porzel <randy.porzel@gmail.com>; Heather Conroy <hconroy333@gmail.com>; NICHOLAS DARIEN <ndarien@comcast.net>

TO: Arwen Pokorny Lyp  
Andrew Wise  
Robert Langman  
Mark Cross  
Jamie Bukovac  
Randy Porzel  
Heather Conroy  
Nick Darien

RE: Community Calendar

During the last several months, the City has given thought to how we might begin offering our residents an opportunity to attend events sponsored by the City. We held a meeting with the Darien Park District staff, and offered them an opportunity to add to their summer concert series with the addition of bands/entertainment sponsored by the City. During this meeting, we discussed the need for a "community calendar" for 2022 that would list the major events sponsored by our educational, civic, social and service groups. Developing such a calendar would provide us with an opportunity to promote all the fine events that take place in Darien throughout the year. It would also give each group, an opportunity to see how their events overlap with those of other groups.

I am asking each of you to assist us in accumulating this information so that we might complete a comprehensive document. I realize that each of you sponsors, or holds multiple activities during the year, including athletic events, I would ask that you provide us with a calendar of school, library, civic and social events, and we will pull that information that which would be most useful for our community calendar. As a former high school administrator, I realize that our school work off of a school year calendar, and might not be able to provide as much data for the fall of 2022. I would ask that you look at your fall 2021 data, and supply us with events that are repetitive from school year to school year.

I want to thank you ahead of time for helping out with this project. Hopefully, we can do this on a yearly basis.



**Joseph A. Marchese**

Mayor

1702 Plainfield Road, Darien, IL 60561

**Email: [jmarchese@darienil.gov]jmarchese@darienil.gov**

Indian Prairie Public Library  
Board of Trustees Minutes  
Regular Meeting of October 20, 2021

**Board of Trustees Regular Meeting  
October 20, 2021 – 6:30 p.m.**

A. Roll Call

Vice-President Damon called the meeting to order at 6:35 p.m. Acting-Secretary Krupicka called the roll.

Present: Donald Damon, Marian Krupicka, Themis Raftis, Sri Rao, Christina Rodriguez

Absent: Crystal Megaridis, Victoria Suriano

Staff Present: Jamie Bukovac, Laura Birmingham, Maria Wlosinski, Tony Lucarelli, Debbie Sheehan

Others: Dave Pequet and Matthew Pequet of MPI Wealth Management with respect to item L1 under New Business

Vice-President Damon asked for additions and/or corrections to the agenda. There were none.

B. Mission Statement: Acting-Secretary Krupicka read the library mission statement. We enrich people's lives by providing opportunities to explore, connect, and be inspired.

Vision Statement: Acting-Secretary Krupicka read the library vision statement. Lives are enriched and dreams are realized.

Values Statement: Acting-Secretary Krupicka read the library values statement. We value and respect the individual. We empower and guide each visitor. We aspire to bring people together.

C. Public Comment – none

At this point, MPI gave their presentation (L1). They left at 7:05 p.m. Next Tony Lucarelli gave his staff report (I). He left at 7:20 and the Board continued with the rest of the agenda.

D. Communications and Announcements

E. Omnibus Consent Agenda

1. Minutes of Budget and Appropriations Hearing and Regular Board Meeting, September 15, 2021
2. Action on Bills/Additional Bills
3. Review of Policies:
  - 210 Public Comment
  - 410 Hours of Operation
  - 415 Closings
  - 465 Computer & Internet Services
  - 470 Web Site
  - 480 Privacy of Patron Records/Information
  - 600 Use of Library Facilities
  - 620 Community Information Flyers & Posters Display

- 621 Distribution of Free Publications
- 630 Displays
- 635 Art Exhibits

Rao moved, Raftis seconded to approve the Omnibus Consent Agenda. Ayes: Damon, Krupicka, Raftis, Rao, Rodriguez. Nays: none. Absent: Megaridis, Suriano. Motion carried unanimously.

F. Items Deleted from Omnibus Consent Agenda

Rao asked that policy 670 Alcoholic Beverages be removed from the Omnibus Consent Agenda for discussion. Rao stated that library staff and volunteers need to be Basset certified in order to legally serve alcohol. The training class can be taken on-line and Basset cards are good for three years. Krupicka moved, Rodriguez seconded to approve Policy 670 Alcoholic Beverages with additional language that states library staff or volunteers must be Basset certified to serve alcohol. Ayes: Damon, Krupicka, Raftis, Rao, Rodriguez. Nays: none. Absent: Megaridis, Suriano. Motion carried unanimously.

G. Library Director's Report

Bukovac distributed a financial forecast through 2030.

H. Department Reports

I. Staff Report – Tony Lucarelli, Head of Resource Services, demonstrated the new SWAN Catalog called Aspen. The new catalog enhances a patron's experience with better searching, sorting, and filtering. The catalog will go live on Monday.

J. Reports

1. Treasurer's Report – backup in packet.
2. RAILS – backup in packet.
3. Building and Grounds Committee – no report
4. Finance Committee – no report
5. Planning/Outreach Committee – no report
6. Policy Committee – Damon reported they met on September 28 to review various policies.
7. Approval of Policy Committee Meeting Minutes, September 28, 2021 – Rao moved, Raftis seconded to approve policy committee meeting minutes dated September 28, 2021. Ayes: Damon, Krupicka, Raftis, Rao, Rodriguez. Nays: none. Absent: Megaridis, Suriano. Motion carried unanimously.

K. Unfinished Business

1. Renovation Update – The architect and contractor are still working on punch list items.
2. Library Fines – Discussion continued from the last three Board meetings regarding resident Nader Najjar's letter requesting that the library consider discontinuing charging fines for overdue items. Rao moved, Rodriguez seconded that effective November 1, fines will be removed from items except for console games, hot picks, and equipment, all of which will remain at \$1.00 per day. A library card will be stopped when an item is 14 days overdue. Ayes: Damon, Krupicka, Rao, Rodriguez. Nays: Raftis. Absent: Megaridis, Suriano. Motion carried. Bukovac thanked the Board for taking the time over several Board meetings to discuss this issue.

L. New Business

1. MPI Wealth Management, Report on Investments – The Illinois Public Funds Investment Act limits the types of investments the library can make. The library has invested monies with MPI since 2009. Dave Pequet gave an overview of the company’s profile as an investment advisory firm and discussed the current market climate. He explained the structure of Separately Managed Accounts and Mortgage-Backed Securities. The library’s portfolio is more conservative than what is allowed by State Statutes, structured to meet the library’s liquidity needs, and is made up of securities issued by U.S. Government Agencies. MPI’s full presentation is in the packet.
2. Approve the Opening of Bank Accounts at Republic Bank – The library currently uses two banks, one for operating finances and one for payroll. In addition, our property tax money is deposited into Illinois Funds which is then wired to the two banks. We have started to see more and higher bank fees, especially wire transfer fees. Bukovac and the library’s Administrative Coordinator have been researching other banks. They have chosen Republic Bank to open an operating account and a payroll account. Our property tax money would be directly deposited into the operating account. Bukovac noted that Republic Bank has been very responsive, is offering low fees, and works with many governmental bodies. The bank requires a vote from the Board to open the accounts. Rao moved, Raftis seconded to approve the opening of bank accounts at Republic Bank. Ayes: Damon, Krupicka, Raftis, Rao, Rodriguez. Nays: none. Absent: Megaridis, Suriano. Motion carried unanimously.
3. COVID Policy and Practices – There have been no changes made by the Governor and there is nothing new to report.
4. Policy 1100 Donations and Gifts – Bukovac said the Policy Committee discussed the policy and the revisions contained in the packet are based on that discussion. The Committee felt it was best to discuss the revisions with the rest of the Board. The Board reviewed the Recognition of Gifts section. It was suggested that we simplify the language regarding the duration of naming rights by saying, if the space is no longer available we will find a comparable alternative to continue the recognition. Also discussed was length of time associated with monetary tiers. It was noted that monetary gifts of \$250-\$5,000 honored on the donor tree are never removed and some have been there since the building was built. Bukovac will rework the language based on tonight’s discussion and bring the policy back to the Board next month.
5. Resolution #2021-C To Determine Estimate of Funds Needed for 2021-2022 Fiscal Year – Krupicka moved, Rao seconded to approve Resolution #2021-C To Determine Estimate of Funds Needed for 2021-2022 Fiscal Year. Ayes: Damon, Krupicka, Raftis, Rao, Rodriguez. Nays: none. Absent: Megaridis, Suriano. Motion carried unanimously.

M. Scheduled Meetings - none

N. Adjournment

At 8:10 p.m. Rao moved, Raftis seconded to adjourn the meeting. Ayes: Damon, Krupicka, Raftis, Rao, Rodriguez. Nays: none. Absent: Megaridis, Suriano. Motion carried.

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Marian Krupicka, Acting-Secretary

## ACTION ON BILLS OCTOBER, 2021

<u>Account</u>	<u>Check #'s</u>	<u>Total</u>
Fifth Third-Bills for Approval	1349 - 1360 & 5755 - 5827	\$ 140,481.81
Fifth Third-Salaries	1079 - 1088	\$ 2,723.67
Hinsdale Bank-Direct Deposits	& 32742 - 32863	\$ 106,746.32
		<hr/>
	MONTH'S TOTAL:	\$ 249,951.80



# Indian Prairie Public Library District Bill Payment List October 2021

	Date	Num	Vendor	Amount
10122 Fifth Third Checking	10/05/2021	1349	Wlosinski, Maria	13.44
		1350-1351	VOID	0.00
	10/07/2021	1352	Alphagraphics	695.22
	10/07/2021	1353	Case Lots Inc.	173.20
	10/07/2021	1354	Cengage Learning, Inc.	691.02
	10/07/2021	1355	Dancing Cranes Yoga Inc.	240.00
	10/07/2021	1356	Dow Theory Forecasts	289.00
	10/07/2021	1357	Ingram Library Services	324.37
	10/07/2021	1358	Kanopy	208.00
	10/07/2021	1359	Sheehan, Debbie	7.99
	1360	Thomas Interiors Systems, Inc.	3,490.66	
RESUME PRIOR NUMBERING	10/14/2021	5755	AT&T	365.15
	10/14/2021	5756	Baker & Taylor	7,323.77
	10/14/2021	5757	Bestway Carpeting, Inc.	1,540.00
	10/14/2021	5758	Blackstone Audio, Inc.	1,862.06
	10/14/2021	5759	Cengage Learning, Inc.	24.79
	10/14/2021	5760	Chicago Tribune	139.50
	10/14/2021	5761	Chicago Tribune Media Group	504.00
	10/14/2021	5762	Children's Plus Inc.	552.60
	10/14/2021	5763	DEMCO	75.67
	10/14/2021	5764	DuPage County Public Works	431.84
	10/14/2021	5765	ELM USA, Inc.	244.54
	10/14/2021	5766	Goddard, Leslie Elizabeth	250.00
	10/14/2021	5767	Groot Industries, Inc.	401.52
	10/14/2021	5768	Illinois Dept of Innovation & Technology	500.00
	10/14/2021	5769	Ingram Library Services	195.19
	10/14/2021	5770	JourneyEd.com, Inc.	875.49
	10/14/2021	5771	kristinZkreations	450.00
	10/14/2021	5772	Merda, Amy E	48.93
	10/14/2021	5773	Midwest Tape	1,967.31
	10/14/2021	5774	Neviol Inc.	5,595.00
	10/14/2021	5775	Northbrook Public Library	71.42
	10/14/2021	5776	OverDrive	5,135.95
	10/14/2021	5777	Quill LLC	1,048.60
10/14/2021	5778	Runco	494.60	
10/14/2021	5779	Specialty Mat Service	128.78	
10/14/2021	5780	Sports Illustrated	29.00	
10/14/2021	5781	SWAN	11,863.00	
10/14/2021	5782	Today's Business	1,845.00	
10/14/2021	5783	Uline	214.76	

10/14/2021	5784	Unique	26.85
10/14/2021	5785	William Pack	325.00
10/14/2022	5786	Nationwide	50.00
10/14/2023	5787	Vantage	2,800.00
10/14/2024	5788	State Disbursement Unit	493.94
10/14/2025	5789	State Disbursement Unit	158.26
10/14/2026	5790	LIMRiCC	526.24
10/20/2021	5791	Alphagraphics	63.00
10/20/2021	5792	Colonial Life	165.06
10/20/2021	5793	Dancing Cranes Yoga Inc.	180.00
10/20/2021	5794	Darnell, Steve	250.00
10/20/2021	5795	Fox Valley Fire & Safety	160.00
10/20/2021	5796	Jared, Karen	75.00
10/20/2021	5797	Lo Destro Construction Company	46,235.31
	5798	VOID	0.00
10/25/2021	5799	Baddour, Natalie	13.29
10/25/2021	5800	Baker & Taylor	5,153.17
10/25/2021	5801	BCBS	12,783.56
10/25/2021	5802	Call One	290.14
10/25/2021	5803	Canon Solutions America Inc.	408.78
10/25/2021	5804	Case Lots Inc.	453.20
10/25/2021	5805	Center Point Large Print	243.08
10/25/2021	5806	Colley Elevator Co.	414.00
10/25/2021	5807	Consumers' Checkbook	450.00
10/25/2021	5808	Eskew, Joe	79.23
10/25/2021	5809	Garvey's Office Products	14.12
10/25/2021	5810	Ingram Library Services	317.65
10/25/2021	5811	Keener Rubber Company	17.65
10/25/2021	5812	Merda, Amy E	4.54
10/25/2021	5813	Midwest Tape	180.92
10/25/2021	5814	OverDrive	1,459.19
10/25/2021	5815	Pioneer Press	29.50
10/25/2021	5816	Popowitch, Joseph	301.80
10/25/2021	5817	Principal Life Insurance Company	1,132.90
10/25/2021	5818	Runco	139.96
10/25/2021	5819	Sanchez, Jane	62.50
10/25/2021	5820	University of Chicago Press Chicago Distribution Center	58.90
10/25/2021	5821	VSP Vision	161.23
10/25/2021	5822	Wingren Landscape, Inc	899.51
10/28/2022	5823	Nationwide	50.00
10/28/2022	5824	Vantage	2,800.00
10/28/2022	5825	State Disbursement Unit	493.94
10/28/2022	5826	State Disbursement Unit	155.54
10/28/2022	5827	Bank of America	10,093.48
		TOTAL =	140,481.81

Bills for approval – Electronic Payments & Automatic Withdrawals

**October 2021**

<b>Vendor</b>	<b>Purpose</b>	<b>Date Paid</b>	<b>Amount Paid</b>
ILDOR-State	Payroll taxes	10/15/2021	3,318.02
EFTPS-Federal	Payroll taxes	10/15/2021	17,745.41
ILDOR-State	Payroll taxes	10/29/2021	3,368.78
EFTPS-Federal	Payroll taxes	10/29/2021	17,951.99
IMRF	Payroll Pension	10/29/2021	22,950.78
DAC	Deposit to HRA	10/05/2021	14.70
DAC	Deposit to HRA	10/12/2021	194.36
DAC	Deposit to HRA	10/13/2021	201.74
DAC	Deposit to HRA	10/19/2021	453.74
DAC	Deposit to HRA	10/26/2021	165.28
Nicor	Gas	10/12/2021	382.29
INB Bank/5/3	Credit Card Fee	09/11/2021	178.39
Hinsdale Bank	Fee-Direct Deposit	09/18/2021	57.25

### Directing County Clerk as to PTELL Reduction

The Ordinance regarding the PTELL (Property Tax Extension Limitation Law) Reduction is required to direct Cook County how to proportion any reduction that occurs when they apply the tax cap formula. DuPage County does not require this notification.

Ordinance No. 2021-6

INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

ORDINANCE DIRECTING COUNTY CLERK AS TO PTELL REDUCTION  
(Tax Cap Allocation)

WHEREAS, the Indian Prairie Public Library District (Library District) must file on or before December 28, 2021 its Levy Ordinance for the 2021-2022 fiscal year (Levy); and

WHEREAS, the Library District's Levy may be subject to the Property Tax Extension Limitation Law (PTELL) (tax cap); and

WHEREAS, the Cook County Clerk has advised the Library District that, in the event the Library District's Levy is subject to reduction pursuant to PTELL, the reduction will be accomplished in one of two ways, i.e.:

- Option 1. The County Clerk will reduce each Preliminary Tax Rate proportionally, i.e., by applying the same reduction percentage to each Levy category;
- Option 2. The County Clerk will reduce the Levy amounts as directed by the Library District pursuant to Library District Ordinance;

WHEREAS, if the Library District selects Option 2, the County Clerk requests that the Library District file its Ordinance with its Levy thereby enabling the County Clerk to process the Library District's reduction request at the time of preparation of the County Clerk's Levy Edit Report/Agency Tax Rate Report.

NOW, THEREFORE, BE IT ORDAINED by the Board of Library Trustees of the Indian Prairie Public Library District as follows:

Section 1: The Cook County Clerk shall allocate the amount of any reduction in the Levy (the reduction resulting from PTELL) proportionally to the I.M.R.F., Social Security, Liability Insurance and Library Building and Sites Funds.

Section 2: The Board Secretary shall timely file a certified copy of this Ordinance with the Cook County Clerk.

Section 3: This Ordinance shall be in full force and effect from and after its passage and approval.

Adopted this 17th day of November, 2021.

AYES:

NAYS:

ABSENT:

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Victoria Suriano, President

ATTEST:

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Crystal Megaridis, Secretary

## **PROPOSAL TO DISPOSE OF LIBRARY PROPERTY**

The Indian Prairie Library Board of Trustees has determined to dispose of the following computer equipment no longer usable by the district.

- 12 desktop computers and parts
- 7 monitors
- 3 laptops
- 1 printer
- 3 network switches
- 1 projector

The equipment will be disposed of using a recycling service who will recycle or dispose of the equipment properly.

11/04/2021

## Director's Report November 2021

### The Building

Believe it or not there are still a few punch list items being worked on. One of these is that the contractor didn't key any locks to the library's master key. (Each new lock has its own key currently.) We're also waiting for a part so that the door next to the passport office is a true emergency door with a keypad for staff and an emergency push bar for the public to exit.

The signage will be installed Tuesday. Relative to this, I've been working with Jill and Dave on developing a floor directory. It's been sent to the printer and we'll have a directory by the entrance, at the top of the stairs, and across from the elevator on the second floor.

I've been working with Fox Valley to get the strobes (approved by the board) installed so they are all syncing properly and to replace some sprinkler heads as directed by the Fire Marshall.

Brett Butcher, Technology and Maker Services Network Specialist, is researching speakers and a microphone that he will install in Meeting Room 2. Brett has already installed the projector and the contractor had installed the screen. Once Brett is done, both meeting rooms will have full audio-visual services.

I've been directing Joe in a number of small projects to enhance the building such as installing the gallery tracks and donor tree, reconfiguring desks in work spaces, installing the power wheels in the Maker Studio, replacing broken floor outlets, putting coded locks on workroom doors, hanging items in offices, and adding shelving.

### Department Heads

Each department has always maintained its own staff schedule using different systems. I've been wanting to create uniformity around this as well as develop one schedule that is available to everyone. The department heads and I have spent time looking at scheduling software and have chosen to use Shifts which is part of Microsoft Teams. We started a bit of training on it this week using LinkedIn Learning (previously Lynda.com) which provides great tutorials. Shifts will allow us to list all staff by department and provide views of all staff, by department, and by individual. We'll also be able to show when staff are in a program or scheduled on the floor. Staff will be able to request time off and shift swaps through the system. They'll also be able to access it on their device.

We're also developing a roaming process for staff. While staff have been doing some roaming, we want to create a formalized process that provides tips for relating to our guests as well small tasks they can do while roaming when it's quieter.



Staff

As of this past Monday, the Programming and Outreach Department is now fully staffed, with the new staff being trained during the month of November. We're still missing three part-time staff in Guest Services. Debbie has had an ad posted for two weeks and has received only one application which, unfortunately, does not have the required qualifications.

This week I started a process to meet with each staff member to chat. I plan to meet with a few staff each week. The purpose is to check in with them after the renovation and start of the new service model, see how they're doing, what they're excited about, and how we can support them. I'm using the following questions to guide the conversation:

- We've gone through quite a lot – COVID, the renovation, and moving to a new service model. How are you doing at this point?
- What do you enjoy about your job?
- Are there things getting in the way of you doing your job or causing frustration and do you have ideas on how that can be improved?
- As a library, we constantly examine what we are doing and we continually evolve. What ideas do you have to keep us moving forward?

The first "chat" was great and I have two pages of notes from the discussion. I'll be providing an overall summary of what I learned with the department heads and we'll use the information to continue to support staff, make refinements, and develop new services.

Meetings

Two department head meetings

One one-on-one each with Tony, Debbie, Ann, and Laura

Willowbrook TIF meeting

## Assistant Director's Report: October 2021

### Building:

Fox Valley Fire and Safety replaced the out of code strobes for the fire alarm system.

Cathy Streett and our garden volunteers prepared the Prairie Patch for winter. The last harvest for the food pantry was in late October. This season, our garden contributed 73 pounds of fresh veggies and herbs and given to West Suburban Community Pantry and Our Lady of Peace food pantry.

We have signed a snow removal service contract with Wingren Landscaping, who took care of our grounds and landscaping beds this past season.

### Personnel:

I continue to interview candidates for Guest Services Associate positions with Debbie Sheehan.

### Marketing Highlights:

- Here are the five most visited web pages on our website:
  1. Hours/Location - 454
  2. Job Openings - 365
  3. Databases - 364
  4. eBooks - 297
  5. Reserve a Room - 268
  
- Jill's Marketing Report is attached.

### Continuing Education:

I attended an online workshop "How to Give Both Positive and Negative Feedback" on October 12.

Submitted by: Laura Birmingham



**Jill Yott, Communications Coordinator, Report for Board of Trustees**  
**Oct. 1-31**

**Training**

I am continuing to work with Paul on training. He is crafting most of our social media and enews at this time. We are starting to work on the next print mailer to go to households at the beginning of January.

I also attended a few online workshops with Paul. The one I attended with him was about storytelling—it's a three part series. I also watched a webinar on merchandising.

**School Outreach**

Amy, Sarah, and I created a flier for the Write-On event. It was distributed via the school's backpack system. That same flier also was sent to the meal distribution services through Willowbrook Corner.

I have been meeting with Amy, Marissa, and Joe about doing a flier and website just for teachers to help with school outreach.

**In the Gallery—October**

Display cases: Midwest Collage Society  
1st and 2nd floor gallery: Midwest Collage Society

**Website**

The website was quiet this month in terms of major updates. The beginning of the month was putting the final touches on the Maker Studio website with Dave, Ann, and Jamie. Dave and I also worked on the Aspen catalog colors with input from Jamie. I've made plans with Joe to do a website for the Neighbors Together Initiative with eight area libraries to benefit Literacy DuPage, Sarah with updates for a major overhaul for the teens, and Jamie for creating a new section about the Kindle downloads on devices.

**Other**

Final touches are being put on the floor plan. Dave has been doing a great job in design. We've been working closely with Jamie on the colors.

I met with Marquitta about creating a new flier for Homebound that focused on introducing her. We also did a flier for Chair Yoga and talked about other outreach for online programs for t

**Enews**

Enews was sent out Thursdays during the month of October. The open rate continues to hover around 20 percent. While I will continue to report open rates, it will never be a true representation of our actual open rate because of the new bulk mail filter that Apple is putting into place. In October, I noticed that our click rate is about 1 percent, which is about 10-15 percent lower than previous months. I recently learned that number is affected by bulk mail and privacy filters across the board.

**General Enews Subscribers**

September 30	17,169
October 31	17,313
Loss/Gain in subscribers	+144

**Specialty Enews Subscribers**

Newsletter	Subscribers	+/-
Biz Connect subscribers	297	No change
Teen Enews subscribers	149	No change

**Enews Open & Click Rate**

Date	Open Rate	Click Rate
Halloweek, October 4	20	1
October 7	20	1
October 14	20	1
October 21	22	1
October 28	21	1

### Social Media

There was either growth or no change in our social media likes and follows.

Channel	Likes/Followers	+/- (Since October 31)
Facebook (Likes)	2,061	+1
Instagram	857	+14
Twitter	1,136	+4
LinkedIn	181	+3
YouTube	218	-1



### Social Media Posts

This month social media had slower growth this month for Facebook, but all the other accounts were steady, but YouTube, which lost a follower. That loss makes sense because we have been inactive with videos.

The engagement on Facebook has been consistent. We promote library services, events, and share photos of our community using the library. Paul is doing a great job in balancing the promotion across the channels. This is one of the photos we shared; this guest reading in on the floor in the Mid-Kids area.

Guest Services  
October 2021

Circulation

78% of our checkouts and renewals are currently being done by self-service. 17-1/2% of our checkouts and renewals are being done at the desk and 4-1/2% are being done at the drive up with 927 patrons using the drive up in October.

Community

**Passports:** We accepted 48 passports in October. Staff who were certified in 2020 are currently going through recertification of Passport Acceptance.

**Library Cards:** We issued 84 resident library cards. 7 were initiated remotely.

**Notary Public:** We notarized 77 documents in October.

Staff

Guest Services Associate Rachel Hofstetter has been promoted to Shift Supervisor. Long time shelver Tina Smith's last day was October 31. Tina retired to spend more time with family. We are currently shifting shelving schedules to see if we need to replace her.

User Experience

As you are all aware, we will be going partially fine free. Although the board wanted to start November 1, SWAN requires a month lead time – so we will be starting on December 1. Jamie, Tony and I met with SWAN staff on November 3 to get things started. Reducing our fine schedule will allow for more patrons to utilize the library and will greatly reduce the unpleasant conversations that staff have regularly had to have with patrons.

Continuing Education

All Associates and Supervisors have been trained on our new catalog, Aspen. We are currently being trained to work on the 2<sup>nd</sup> floor.

October 20	Circulation User's Group	Zoom
October 26	SWAN Updates	Zoom

Debbie Sheehan  
Head of Guest Services

Circulation Statistics										
Month	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
July	87,216	87,602	80,022	75,425	67,595	59,767	& 65,323	64,326	# 38,174	# 48,269
Aug.	80,915	77,621	72,824	67,971	63,720	56,603	61,591	60,815	# 44,438	# 44,949
Sept.	67,864	65,873	64,241	57,006	53,375	48,001	* 43,966	55,401	# 44,419	# 40,926
Oct.	74,123	70,857	65,894	60,141	56,236	51,829	56,250	56,681	# 45,228	# 43,085
Nov.	71,019	68,912	64,203	59,906	53,280	51,105	53,902	53,513	# 43,386	
Dec.	66,499	62,642	62,656	56,512	50,932	48,477	51,627	50,504	# 39,447	
Jan.	78,554	71,590	69,608	64,231	58,950	53,767	56,972	57,138	# 42,870	
Feb.	70,512	65,225	60,286	60,625	54,369	52,259	53,962	54,801	# 40,445	
Mar.	78,612	74,816	64,857	65,904	61,856	58,144	59,223	# 33,850	# 46,377	
Apr.	71,161	68,376	71,904	^ 60,424	54,820	52,453	54,270	# 11,631	#, \$ 29,586	
May	67,429	61,687	62,018	58,528	54,893	51,329	54,751	# 15,670	# 45,473	
June	79,392	74,986	71,702	71,568	60,867	60,743	59,443	# 26,631	# 46,565	
Yearly										
Total	893,296	850,187	810,215	758,241	690,893	644,477	671,280	540,961	506,408	177,229
& Ill sent added ^Missing data--used an average number to get a total *Parking lot construction #Covid 19 \$-closed 2 weeks										

## Programming and Outreach Department Report

### Community:

Amy gave a 1<sup>st</sup> Grade Girl Scout troop a tour of the library on October 4<sup>th</sup>.

Amy visited Kingswood Academy to pick up Write-On entries from their students as the school printers were not functioning.

Marketing created an ad to include in the Darien Women's Club 2021-2022 yearbook.

Sarah visited the WBC afterschool program on October 21<sup>th</sup> and did a cardboard loom weaving activity.

Marquitta was invited to attend a meeting of the "Bee Fly" Support Group at Hinsdale South. Bee Fly is a group for black girls to support their social and emotional growth. It is a safe space for the girls to talk about personal issues at school or at home. Marquitta and Jack gave the Support Group leaders a tour of the Maker Studio on October 18<sup>th</sup>. They are working on an activity for the girls in the group to do in the Maker Studio sometime soon.

4 students from Hinsdale Central volunteered with us as a part of their "Red Devil Day of Service on Saturday, October 23<sup>rd</sup>.

Marquitta attended the Willowbrook Corner Fall Festival (sponsored by the Community House and School District 180) on Saturday, October 23<sup>rd</sup>. Marquitta talked to about 50 people during the event and got one library card sign up. To draw people to the library table, Marquitta had a "Pumpkin Challenge" game. She also gave away books, small Lego building kits, and – of course –candy!

Sarah visited Lakeview Junior High to do an activity with their "Spartan Hour" afterschool program on October 28<sup>th</sup>.

The Darien Lions Club used our parking lot for overflow parking for their annual Halloween event at the Darien Sportsplex the evening of Sunday, October 31<sup>st</sup>.

We are currently collecting outerwear on behalf of Representative Jim Durkin's Winter Clothing Drive.

We will be collecting soap for the Darien Women's Club (for the Lions Club Christmas baskets) from November 15 - December 16.

We will be a collection place for winter gear (hats, scarves, gloves and mittens) for the Community House from November 15 – December 3.



**Programs:**

In September, staff presented/hosted a total of 45 events serving 625 people.

**Business:**

There were no business programs in October.

**Little Kids Program Attendance (all programs in-person)**

10/3	October Birthday Party	Megan	16
10/6	Rollick and Roll	Amy	26
10/12	Family Storytime	Amy	10
10/12	Family Storytime	Amy	8
10/13	Rollick and Roll	Amy	12
10/17	Pumpkin Painting in the Patch	Megan	90
10/20	Rollick and Roll	Amy	7
10/26	Family Storytime	Megan/Jordan	16
10/26	Family Storytime	Megan/Jordan	5
10/27	Rollick and Roll	Amy/Jordan	14

**Mid-Kid Program Attendance (all programs in-person)**

10/3	Let's Play Kirby	Sarah	3
10/7	Homeschooling Smart	Amy	19
10/9	Twilight Tales in the Patch	Amy	16
10/11	You Make It: Art Bot	Amy	29
10/21	Monster Apocalypse Survivor	Amy	3
10/28	Ghost Patrol	Amy	4

**Teens:**

10/4	Upcycle Crafts: Sweater Pumpkins	Sarah	4
10/7	Bad Movie Club	Sarah	0
10/12	Teen Board Game Club: Flux	Sarah	0
10/12	Rainbow Club (Planning Meeting)	Sarah	5
10/15	Teen Dungeons and Dragons	Sarah	2
10/18	Citizen Science	Sarah	2
10/23	Crafternoon: Halloween Pom Pom	Sarah	2
10/25	Play Luigi's Mansion	Sarah	5
10/25	Carving Turnip O'Lanterns	Sarah	2
10/28	Make It: Fingerless Gloves	Sarah	6

**Adults:**

10/2	Online – Intro to Quilting	Cindy	2
10/5	Halloween Ukulele Circle	Amy	45
10/6	Chicago River Bridges	Cindy	10
10/6	Online – Chair Yoga	Cindy	19
10/8	Baby Massage Class	Laura	4
10/13	Online – Chair Yoga	Cindy	16
10/18	Online – job Search Assistance	Laura	1
10/20	Online – Chair Yoga	Cindy	15
10/22	After Hours: The Haunted Page	Laura	40
10/27	Online – Chair Yoga	Cindy	17
10/27	Author Visit: Chris Bohjolan	Laura	22 online/16 in-person
10/30	Hybrid – Lizzie Borden	Cindy/Laura	53

**Groups:**

10/2	Teen Advisory Service Committee	Sarah	3
10/6	ESL Conversation Group	Joe	11
10/14	ESL Conversation Group	Joe	11
10/19	ESL Conversation Group	Joe	5
10/19	Current Events	Joe	5
10/21	IPPL Readers Club	Natalie	12
10/27	ESL Conversation Group	Joe	4
10/28	Genealogy Group	Joe	11

**Seed Library:**

There were 5 checkouts from the seed library in October.

**Personnel:**

Jordan Calabrese, full-time Programming and Outreach Associate, started on October 25<sup>th</sup>.

Erin Fergus, our new Early Literacy Librarian, started on November 1<sup>st</sup>.

Jen Ripka, new Adult Programming and Outreach Librarian, started November 8<sup>th</sup>.

**Continuing Education:**

Amy and Sarah both attended the virtual ILA Conference on October 13<sup>th</sup> and 14<sup>th</sup>.

Amy took the online Learn2Service Food Handler training class.

Submitted by: Laura Birmingham



## Resource Services Monthly Report

October 2021

Submitted by Tony Lucarelli, Head of Resource Services

Jamie, Debbie and I met with SWAN to go over circulation and holds rules maps in preparation for going fine free. SWAN also provided me a tool to do database cleanup which is something I continue to work on. Cleaning up the database helps to keep the catalog accurate. Clean up includes identifying items that are labeled wrong in the catalog and have wrong locations listed for them.

I discovered an issue with the new Aspen catalog where items with a location of "storage" were not showing as available. These items did appear as available in Enterprise. I am working with SWAN and the Direct User Experience group to see what options are available to make these appear as available for us as other SWAN libraries indicate that they don't want their items in storage to show as available.

Through the month, Resource Services librarians continued to take shifts upstairs on the 2<sup>nd</sup> floor to help Laura with staffing that service point.

### Collections

Joe refreshed the Bookazines collection (these are special issues of magazines that are not included with our regular magazine subscriptions) with fresh items and withdrew items that had been long out there. The collection remains popular. We discovered that the reason something no longer circulates is that it has disappeared. We will run regular inventories on the collection to make sure we are catching these items and removing them from the catalog as warranted.

T.J. added a Roku with Discovery+ streaming service and updated the CBS All Access Rokus to Paramount+ to account for the name change of the service.

Anna continued work on the video game storage file. By putting the sleeves containing the games into bins, we've freed up space in the cabinets. Enough space that we can add 500 more games to the collection before running out of space in the storage file.

Books that were part of the former WouldShop collection have been changed to Kids Make.

The last collection for the front barcode project is ESL. Guest Services staff is continuing to pass along items that do not have a front barcode to us as they are returned.

Series projects – work continues on Junior fiction series. We are done with Me-Z. A second pass has been completed on Early Chapter books. Pages and Shelves are on the lookout for items that have been returned during the bulk of the project so call number labels can be updated. Adult mysteries are completed A-Ma.

We are going through the sheet music books to find records where the song titles in the books are not in the catalog record. Diane has finished subcategories A-Miscellaneous.

The bags containing the parenting packs have been falling apart for some time and replacements could not be sourced. Marissa found canvas bags to replace the existing bags and swapped out the items in the bags and the bag tags.

T.J. weeded DVD television shows for no circulating or poorly circulating items to make room for items that have been added.

Natalie weeded adult fiction M-Z. This section was last weeded in 2018. We are carefully weeding in light of the pandemic and restricted access to the collections in 2020.

### Library Book Displays for October

Lobby Guest Services Desk – Scarily Good Reads & Cinema

Café – National Rescue Dog Month (side facing the computers); National Breast Cancer Awareness Month (side facing the café)

1<sup>st</sup> Floor Staircase – Black & White & Read All Over (adult fiction where the covers were either all black or all white)

Kids & Teens Entrance (counter top above the end of the board game collection) – Happy Halloween!

Junior Fiction – Scary Stories

Teen Fiction – Scary Good Reads

### Monthly Highlights

- T.J. caught some inconsistencies with our guest interaction tracking form and presented them to Department Heads for discussion. He worked with Ann to create a system for tracking statistics for Maker and Technology classes.
- Joe coordinated the return of the in-person ESL Conversation Group. It resumed meeting in November and is again on the first and third Saturday starting at 10 a.m. He also coordinated the return of the Current Events discussion group. He created a job ad to recruit a volunteer to assist with local history and veteran's history projects. He went to Barnes & Noble to purchase items to refresh the Bookazine collection.
- Marissa conducted a drop-in storytime on October 5. We had adjusted the storytime schedule to every other Tuesday, but multiple families had come in on this day because they thought there was a storytime. Laura asked if she could do one on the fly and she did a wonderful one in the LittleTown area. She changed out the canned youth and teen categories that SWAN had placed on the Aspen opening page with lists that were tied to our collections. New signs have been put out in the kids & teens collections.
- Natalie also changed out the canned adult categories and replaced them with lists targeted toward items in our collections. We were afraid that we'd have to change every single link manually. Working with Tori, she is updating the personalized suggestions form on the website to include more detail. She was finding that she had to follow up with patrons frequently, as the old form did not go into enough detail of what our guests were looking for.

### Community

- Natalie assisted seven local book discussion groups in acquiring items for their upcoming meetings. She and Tori fulfilled 14 requests for book discussion materials for 14 area book clubs, nine requests were for new titles and five were for titles that had been previously requested by other book clubs.

### Contributing to the Profession

- Tony answered questions about the library from a College of DuPage LTA student.

### Continuing Education

- All librarians and Tori watched RAILS *Promoting Your Collections: Messaging, Merchandising and More*.
- Tony and Joe viewed the webinar *Auditing Your Collection for Diversity and Inclusion*.
- Marissa viewed the Aspen training on Placards & System Messages; E-Resources; and Purchase Suggestions. She also attended School Library Journal Day of Dialog; Library Journal Fall Summit; and School Library Journal Fall Summit. She also watched the Spring 2022 Graphic Novel Preview through School Library Journal.
- Natalie attended ILA Virtual Conference October 12 through 14. She watched the NovelList webinar *Crash Course in Literary Fiction*

#### eNewsletters

##### **Bestseller Preview**

October 1, 2021 – Sent to 477 addresses, opened 202 times (42% open rate) with 101 click throughs.

October 15, 2021 – Sent to: 478 addresses, opened 207 times (43% open rate) with 129 click throughs.

##### **New eBooks**

October 1, 2021 – Sent to 179 addresses, opened 84 times (47% open rate) with 38 click throughs.

October 15, 2021 – Sent to 180 addresses, opened 82 times (46% open rate) with 43 click throughs.

## Technology & Maker Services Board Report October 2021

### Technology Services

#### **Classes/Programs**

Jack Schultz worked with Marquitta Harris to create a LEGO Robotics programming event for the kids at SASSED. The kids learned how to program simple movements, repeated movement, and then how to use sensors to have the robots follow lines on the floor.

<u>Date</u>	<u>Class/Program</u>	<u>Instructor</u>	<u>Attendance</u>
Wed. Oct 13- 10 a.m.	Intr. to Computers Session 1	People's Resource Center	6
Wed. Oct 20- 10 a.m.	Intro. to Computers Session 2	People's Resource Center	8
Wed. Oct 27- 10 a.m.	Intro. to Computers Session 3	People's Resource Center	8

#### **Public Improvements & Projects**

- Purchased a new MacBook Air for patrons to use inside the library. It will be available for patrons to use starting in November.
- Kids no longer need a guest pass to use the computers in the mid-kid area. They can sign in with their library card number or by typing in the word "guest". This streamlines the process of not having to go to staff for a guest pass and has increased the usage of the computers.

#### **Statistics**

Overall computer usage is up. The Mid-kid area had the biggest increase going from 57 in September to 187 in October.

- Computer Usage
  - Adult Users: 1521 Hours: 1187
  - Adult laptop: 15 Hours:20
  - K&T Users: 157 Hours: 85
  - K&T Laptops: 8 Hours: 7
- Curbside Printing- 2
- Technology Desk Assistance- 663
- 1-on-1 Training: 287
- Wireless Usage- Total Unique Access: 6,249
- Library Website-Users: 13,030 Page Views- 38,075

#### **Maker Services/Maker Studio**

- The Maker Studio opened on October 11th. Maker staff have been giving tours of the space and training guests on how to use the equipment.
- The embroidery machine has had the most requests for training and use. Patrons have been embroidering items such as, hand towels, napkins, and jean jackets.

- Laser Engraving has been of interest to our patrons as staff have been testing and learning the machine. Patrons have been interested to watch and ask questions about their own creative ideas.
- Dave created examples of embroidery stitches so patrons know what each type of stitch look like.
- A candle maker was added to the Maker Studio. In November we will be offering candle making classes. We have had a small candle maker in the Library of Things collection since 2019 and it has circulated 44 times.

**Classes/Programs/1-on-1 Assistance**

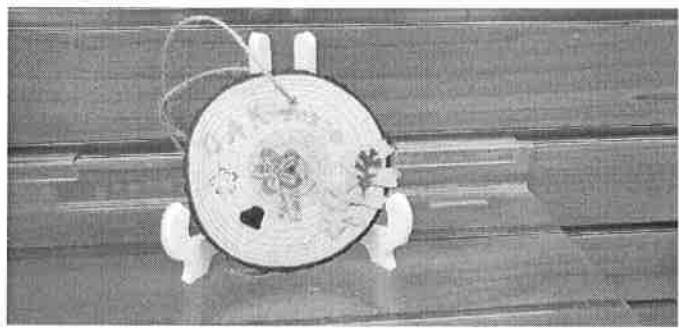
7 classes-total attendance: 45

2 passive programs- total attendance: 63

1-on-1 training: 28

**Passive Programming**

- Quick Craft: Halloween Buttons
- Oaktober Event Oct. 8: Decorating wooden medallions using embossed paper and ink stamps.



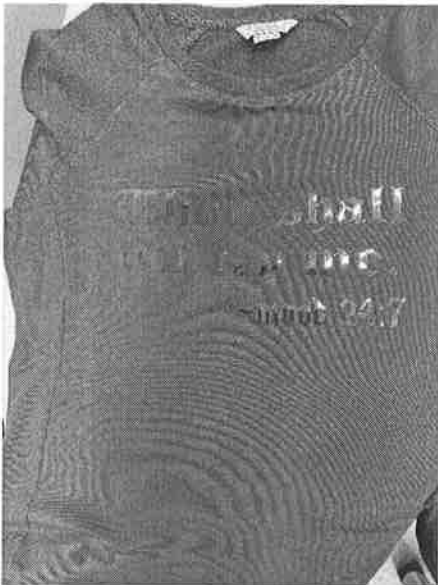
<u>Date</u>	<u>Class/Equipment</u>	<u>Instructor</u>	<u>Attendance</u>
Sun., Oct. 3, 1:30 p.m.	Spooky Halloween Window Decorations/Silhouette	Dave	7
Wed. Oct. 6, 6:30 p.m.	Holiday Posters/Poster Printer	Dave	6
Thurs., Oct. 14 6:30	Sugar Skull Art/Caring Machine	Dave	6
Thurs., Oct. 21 6:30	Spooky Halloween Window Decorations/Silhouette	Jack	7
Tues. Oct. 26 4 p.m.	3D Printing TinkerCAD/3D printer	Jack	6
Tues., Oct. 26 6:30	3D Personalized Holiday Gifts/3D printer	Ann	6
Thurs., Oct. 28 6:30	Holiday Posters/Poster Printer	Jack	7

**Made in a class****Holiday Posters****Equipment Usage**

- 3D Printers-15
- Embroidery Machine- 5
- Sewing Machine- 0
- Silhouette Cutting Machine-14
- Cricut Cutting Machine-0
- Carving Machine- 8
- Button Maker - 24
- Poster Printer - 14

**Made using Equipment**

T-Shirt- Made with heat transfer vinyl using a cutting machine

**Websites**



- The Maker Studio website went live Oct. 11. Patrons can access it through the library's website main menu or by going to makerstudio.ippl.info
- Created pages for the new candle makers for the Maker Studio site which will go live in November.
- Statistics
  - Maker Studio Website Users-410 Page Views- 3,212
  - IPPL Website Users – 13,030 – Page Views-38,075

### **Library of Things (LOT)**

#### **Statistics**

- LOT Checkouts (Includes eLibrary Devices)
  - Unique Users - 136
  - Total checkouts – 226

#### **Continuing Education**

- Brett, Dave, Jack and I have learned various Maker Studio equipment and software.

#### **Meetings**

Oct. 9- Technology Desk staff meeting.

#### **Sharing**

- Jack Schultz spoke to a staff person at Westbank Community Library District to answer questions about our makerspace and our maker and Stem programming. The information will be part of an article being written by them and Dr. Peter Gray.

Ann M. Stovall, Head of Technology & Maker Services, November 9, 2021

STATISTICS FOR	Oct-21	SAME MONTH PREV. YEAR	FYTD	LAST FYTD	FYTD % CHANGE
<b><u>Circulation</u></b>					
Adult	18,823	19,520	77,255	75,700	2.05%
Teen	1,216	1,232	5,406	5,342	1.20%
Kids	12,219	12,267	49,952	43,547	14.71%
ILLS Sent	2,243	2,601	10,028	6,292	59.38%
TOTAL	34,501	35,620	142,641	130,881	8.99%
Electronic Circulation	8,584	9,608	34,588	41,378	-16.41%
GRAND TOTAL CIRC.	43,085	45,228	177,229	172,259	2.89%
% Reciprocal Borrowing	8%	8%	9%	8%	
Patron Visits	24,123	11,055	92,982	38,697	140.28%
<b><u>Current Cards</u></b>					
Resident	84	72	23,931	22,850	4.73%
Non-Resident	86	50	757	792	-4.42%
TOTAL	170	122	24,688	23,642	4.42%
<b><u>Patron Assistance</u></b>					
Adult - Reference	1,361	1,643	5,077	6,037	-15.90%
Kids - Reference	430	914	2,560	3,432	-25.41%
Technology - Reference	663	972	4,541	4,204	8.02%
TOTAL REFERENCE	2,454	3,529	12,178	13,673	-10.93%
Adult - Other	173	178	844	744	13.44%
Kids - Other	88	12	451	52	767.31%
Technology - Other	64	8	333	65	412.31%
TOTAL OTHER	325	198	1,628	861	89.08%
GRAND TOTAL ASST.	2,779	3,727	13,806	14,534	-5.01%
<b><u>ILL/Reserves</u></b>					
Holds	7,069	8,222	27,761	31,387	-11.55%
ILLS Sent	2,243	2,601	10,028	6,292	59.38%
ILLS Checked Out	3,730	4,442	12,898	11,291	14.23%
ILLS Received	4,152	4,442	14,620	11,291	29.48%
<b><u>Programs - Adult</u></b>					
# Programs	12	12	36	52	-30.77%
Attendance	260	247	658	989	-33.47%
<b><u>Technology Classes</u></b>					
# Programs	11	7	32	29	10.34%
Attendance	73	52	162	364	-55.49%
<b><u>Individual Technology Training</u></b>					
# of Patrons	388	63	1,109	263	321.67%
<b><u>Groups</u></b>					
# Programs	7	2	24	10	140.00%
Attendance	59	30	195	133	46.62%
<b><u>Others</u></b>					
#Programs	0	0	0	0	
Attendance	0	0	0	0	
<b><u>Programs - Teen</u></b>					
# Programs	10	13	15	44	-65.91%
Attendance	28	82	42	207	-79.71%
<b><u>Programs - Kids</u></b>					
# Programs	10	65	63	349	-81.95%
Attendance	204	928	1,027	2,177	-52.82%
GRAND TOTAL ATT.	1,012	1,402	3,193	4,133	-22.74%

STATISTICS FOR	Oct-21	SAME MONTH PREV. YEAR	FYTD	LAST FYTD	FYTD % CHANGE
<b><u>Passive Programs - Adult</u></b>					
#Programs	1		4		
Attendance	15		84		
<b><u>Passive Programs - Teen</u></b>					
# Programs	1		5		
Attendance			105		
<b><u>Passive Programs - Kids</u></b>					
# Programs	4		13		
Attendance	103		503		
<b><u>Computers - Patron Use</u></b>					
Adult Computers	1,521	1,332	5,806	4,826	20.31%
Kids Computers	157	87	440	384	14.58%
Teen Laptop	8	15	16	24	-33.33%
Adult Laptop	15	20	60	25	140.00%
<b>TOTAL PATRON USE</b>	<b>1,701</b>	<b>1,454</b>	<b>6,322</b>	<b>5,259</b>	<b>20.21%</b>
<b><u>Hours Used</u></b>					
Adult Computers	1,187	783	4,553	3,156	44.26%
Kids Computers	85	55	277	188	47.34%
Teen Laptop	7	14	18	25	-28.00%
Adult Laptop	20	27	83	35	137.14%
<b>TOTAL HOURS USED</b>	<b>1,299</b>	<b>879</b>	<b>4,931</b>	<b>3,404</b>	<b>44.86%</b>
<b>Wireless Total Connections</b>	<b>6,249</b>	<b>5,105</b>	<b>22,302</b>	<b>17,880</b>	<b>24.73%</b>
<b>IPPL Total Web Site Access</b>	<b>13,440</b>	<b>62,243</b>	<b>62,980</b>	<b>252,098</b>	<b>-75.02%</b>
<b>IPPL Total Page Views</b>	<b>41,287</b>	<b>72,980</b>	<b>161,019</b>	<b>302,038</b>	<b>-46.69%</b>
<b>Subscription Database Logins</b>	<b>2,691</b>	<b>3,072</b>	<b>11,011</b>	<b>11,071</b>	<b>-0.54%</b>
<b><u>Outreach-Homebound</u></b>					
Items Delivered	119	122	500	460	8.70%
<b><u>Volunteers</u></b>					
Number Active	14	17			
Hours Worked	64	94	157	262	-40.08%
<b>Staff Training Hours</b>	<b>133</b>	<b>105</b>	<b>425</b>	<b>346</b>	<b>22.83%</b>
<b><u>Room Use</u></b>					
Conference Rooms	437	123	944	255	270.20%
Meeting Room					
Library	28		54		
Non-Library	1		4		
Board Room					
Library	15		42		
Non-Library	9		25		

BOOKS	Previous Month Totals	Added Items	Discarded Items	Current Totals	Prev. Mo. YTD		YEAR TO DATE	
					Adds	Discards	Added	Discarded
<b>ADULT</b>								
Reference	546	2	0	548	71	14	73	14
Non-Fiction	38143	217	65	38295	3468	5685	3685	5750
Fiction	31456	347	378	31425	5319	8761	5666	9139
<b>ADULT TOTALS</b>	<b>70145</b>	<b>566</b>	<b>443</b>	<b>70268</b>	<b>8858</b>	<b>14460</b>	<b>9424</b>	<b>14903</b>
<b>KIDS</b>								
Non-Fiction	11574	52	14	11612	967	782	1019	796
Fiction	23455	132	111	23476	2937	2251	3069	2362
<b>KIDS TOTALS</b>	<b>35029</b>	<b>184</b>	<b>125</b>	<b>35088</b>	<b>3904</b>	<b>3033</b>	<b>4088</b>	<b>3158</b>
<b>TEEN</b>								
Non-Fiction	492	4	1	495	13	44	17	45
Fiction	3859	24	29	3854	599	612	623	641
<b>TEEN TOTALS</b>	<b>4351</b>	<b>28</b>	<b>30</b>	<b>4349</b>	<b>612</b>	<b>656</b>	<b>640</b>	<b>686</b>
<b>BOOK TOTALS</b>	<b>109525</b>	<b>778</b>	<b>598</b>	<b>109705</b>	<b>13374</b>	<b>18149</b>	<b>14152</b>	<b>18747</b>

AUDIOVISUAL	Previous Month Totals	Added Items	Discarded Items	Current Totals	Prev. Mo. YTD		YEAR TO DATE	
					Adds	Discards	Added	Discarded
<b>ADULT</b>								
Audiobooks on CD	6823	40	14	6849	799	242	839	256
Music CDs	5980	11	2	5989	329	1814	340	1816
Playaway	369	0	0	369	6	5	6	5
DVDs (DVD & Blu-ray)	20729	44	58	20715	1580	2128	1624	2186
<b>ADULT TOTALS</b>	<b>33901</b>	<b>95</b>	<b>74</b>	<b>33922</b>	<b>2714</b>	<b>4189</b>	<b>2809</b>	<b>4263</b>
<b>KIDS</b>								
Audiobooks on CD	563	1	4	560	80	50	81	54
Music CDs	293	0	0	293	26	2	26	2
Playaway	113	0	0	113	6	0	6	0
DVDs (DVD & Blu-ray)	4249	13	19	4243	236	278	249	297
<b>KIDS TOTALS</b>	<b>5218</b>	<b>14</b>	<b>23</b>	<b>5209</b>	<b>348</b>	<b>330</b>	<b>362</b>	<b>353</b>
<b>TEEN</b>								
Audiobooks on CD	165	4	0	169	33	74	37	74
Playaway	21	0	0	21	2	0	2	0
DVDs (DVD & Blu-ray)	-5	0	0	-5	0	442	0	442
<b>TEEN TOTALS</b>	<b>181</b>	<b>4</b>	<b>0</b>	<b>185</b>	<b>35</b>	<b>516</b>	<b>39</b>	<b>516</b>
<b>AUDIOVISUAL TOTALS</b>	<b>39300</b>	<b>113</b>	<b>97</b>	<b>39316</b>	<b>3097</b>	<b>5035</b>	<b>3210</b>	<b>5132</b>

Other	Previous Month Totals	Added Items	Discarded Items	Current Totals	Prev. Mo. YTD		YEAR TO DATE	
					Adds	Discards	Added	Discarded
<b>ADULT</b>								
Console Games	203	0	0	203	55	6	55	6
Tech Takeout (except digital content devices)	134	0	0	134	23	4	23	4
CD-ROMs	0	0	0	0	0	36	0	36
<b>ADULT TOTALS</b>	<b>337</b>	<b>0</b>	<b>0</b>	<b>337</b>	<b>78</b>	<b>46</b>	<b>78</b>	<b>46</b>
<b>KIDS</b>								
Kits (STEM, Book bundles, etc.)	163	0	0	163	14	19	14	19
Puzzles (New Aug. 2018)	16	0	0	16	1	1	1	1
Playaway Launch Pads	21	0	0	21	0	3	0	3
<b>KIDS TOTALS</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>15</b>	<b>23</b>	<b>15</b>	<b>23</b>
<b>TEEN</b>								
Equipment (CD Players, etc.)	5	0	0	5	0	1	0	1
Console Games	762	15	1	776	104	9	119	10
Board Games	116	1	0	117	23	4	24	4
<b>TEEN TOTALS</b>	<b>883</b>	<b>16</b>	<b>1</b>	<b>898</b>	<b>127</b>	<b>14</b>	<b>143</b>	<b>15</b>
<b>OTHER TOTALS</b>	<b>1420</b>	<b>16</b>	<b>1</b>	<b>1435</b>	<b>220</b>	<b>83</b>	<b>236</b>	<b>84</b>
<b>COLLECTION TOTALS</b>	<b>150245</b>	<b>907</b>	<b>696</b>	<b>150456</b>			<b>17598</b>	<b>23963</b>

**MATERIALS COLLECTION TOTALS FOR ELECTRONIC FORMATS - October 2021**

<b>eBOOKS</b>	<b>Previous Month Totals</b>	<b>Added Items</b>	<b>Current Totals</b>	<b>Prev. Mo. YTD</b>	<b>YTD</b>
				<b>Adds</b>	<b>Add</b>
Hoopla- Year (ebooks & comics)	323,678	99,588	423,266	N/A	N/A
eMedia (Overdrive Consortium)	24,204	-13	24,191	798	785
eMedia (Overdrive Advantage)	6,844	-25	6,819	721	696
Preloaded eReaders	115	1	116	27	28
<b>eBook Totals</b>	<b>354,841</b>	<b>99,551</b>	<b>454,392</b>	<b>1546</b>	<b>1509</b>
<b>AUDIOVISUAL</b>					
	<b>Previous Month Totals</b>	<b>Added Items</b>	<b>Current Totals</b>	<b>Prev. Mo. YTD</b>	<b>YTD</b>
				<b>A</b>	<b>Add</b>
<b>Audiobooks</b>					
Hoopla- Year	69,272	23797	93,069	N/A	N/A
eMedia (Overdrive Consortium)	6,185	18	6,203	290	308
eMedia Advantage (Overdrive)	1,700	2	1,702	314	316
Preloaded Adult Audiobook iPods	144	1	145	71	72
<b>Audiobook Total</b>	<b>77,301</b>	<b>23818</b>	<b>101,119</b>	<b>675</b>	<b>696</b>
<b>Music</b>					
Hoopla- Year	241,704	0	241,704	N/A	N/A
<b>Videos</b>					
Hoopla- Year (includes TV Episodes)	15,037	0	15,037	N/A	N/A
Preloaded Adult Roku Titles	1,275	3	1,278	52	55
Preloaded Family Roku Titles	190	1	191	5	6
<b>Video Totals</b>	<b>16,502</b>	<b>4</b>	<b>16,506</b>	<b>57</b>	<b>61</b>
<b>Total Audiovisual</b>	<b>335,507</b>	<b>23,822</b>	<b>359,329</b>	<b>732</b>	<b>757</b>
<b>Collection Totals</b>	<b>690,348</b>	<b>123,373</b>	<b>813,721</b>		<b>2,266</b>

INDIAN PRAIRIE PUBLIC LIBRARY TREASURER'S REPORT 10/31/2021

Balance on hand as of September 30, 2021.....	4,082,479.27
Cash Receipts for October.....	119,743.90
Cash Disbursements for October.....	316,934.53
Cash on hand as of October 31, 2021.....	3,885,288.64

Investments

Illinois Funds (Money Market) - Average Monthly Rate 0.025%	
General.....	2,092,896.85
Marion E Weston Endowment.....	18,966.74
Special Reserve (Closed. Balance added to IL Funds General).....	-
Children's Endowment (Closed. Balance added to IL Funds General).	-
Endowment (Closed. Balance added to IL Funds General).....	-
MPI Investment (Corporate Fund).....	1,522,792.05
Fifth Third - Checking .....	30,828.67
Hinsdale Bank & Trust - Checking.....	28,732.04
Fifth Third - Savings - Rate 0.01%.....	90,666.79
Republic Bank - Savings - Rate 0.08%.....	98,001.50
Republic Bank - Checking General.....	1,000.00
Republic Bank - Payroll Account.....	1,000.00
Petty Cash/Circulation.....	404.00
Balances as of October 31, 2021.....	3,885,288.64

FUND BALANCES AS OF 10/31/2021

Corporate Fund.....	3,843,252.57
Building & Maintenance Fund.....	24,111.10
I.M.R.F. Fund.....	(12,596.18)
Liability Fund.....	(333.36)
Social Security Fund.....	27,096.34
Special Reserve Fund.....	(2,808.63)
Current Liabilites.....	6,566.80
Grand Total All Funds.....	3,885,288.64

**Indian Prairie Public Library District  
Consolidated Revenue Report for October 2021**

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Percent of Year: 33.33

	RECEIVED Oct 2021	RECEIVED THIS YEAR	PRCT COLL	BUDGET RECEIPTS	UNCOLLECTED RECEIPTS
<b>PROPERTY TAX &amp; LEVY INTEREST</b>					
41100 · Property Taxes	101,508.55	3,824,576.55	99.03%	3,862,097.00	37,520.45
41150 · Non-current Property Taxes	65.50	1,341.45	0.00%	0.00	-1,341.45
43100 · Interest-Tax Levy	0.84	0.84	0.00%	0.00	-0.84
<b>TOTAL PROPERTY TAX &amp; LEVY INTEREST</b>	<b>101,574.89</b>	<b>3,825,918.84</b>	<b>99.06%</b>	<b>3,862,097.00</b>	<b>36,178.16</b>
<b>INTERGOVERNMENTAL</b>					
42200 · Per Capita Grant	0.00	62,730.28	118.00%	53,161.00	-9,569.28
42300 · LIMRICC	0.00	0.00	0.00%	0.00	0.00
<b>TOTAL INTERGOVERNMENTAL</b>	<b>0.00</b>	<b>62,730.28</b>	<b>118.00%</b>	<b>53,161.00</b>	<b>-9,569.28</b>
<b>INTEREST</b>					
43500 · Interest - Investment	50.01	134.72	0.00%	0.00	-134.72
<b>TOTAL INTEREST</b>	<b>50.01</b>	<b>134.72</b>	<b>0.00%</b>	<b>0.00</b>	<b>-134.72</b>
<b>DESK MONIES</b>					
45100 · Copier	121.30	365.65	15.90%	2,300.00	1,934.35
45120 · Computer Copies	762.59	3,366.67	45.16%	7,500.00	4,113.33
45130 · Fax	225.92	1,213.35	60.67%	2,000.00	786.65
45200 · Fines/Fees	2,291.62	10,515.15	63.73%	16,500.00	5,984.85
45250 · Gifts/Donations	0.00	0.00	0.00%	250.00	250.00
45300 · Lost Materials	461.42	1,935.81	48.40%	4,000.00	2,064.19
45350 · Non-Resident Fees	9,384.90	40,496.12	54.00%	75,000.00	34,503.88
45450 · Hot Picks	0.00	4.00	0.00%	0.00	-4.00
45550 · Meeting Room Rental	12.50	75.00	0.00%	0.00	-75.00
45600 · ILL Fees	13.00	40.99	8.20%	500.00	459.01
45650 · Maker Studio	19.40	89.83	17.97%	500.00	410.17
45700 · Passport Fees	1,575.00	7,980.00	63.84%	12,500.00	4,520.00
45750 · Notary Fees	78.00	397.00	56.71%	700.00	303.00
<b>TOTAL DESK MONIES</b>	<b>14,945.65</b>	<b>66,499.57</b>	<b>51.62%</b>	<b>121,750.00</b>	<b>55,250.43</b>
<b>OTHER INCOME</b>					
46500 · OCLC Refund	0.00	0.00	0.00%	0.00	0.00
46700 · Miscellaneous	0.00	400.80	80.16%	500.00	99.20
46800 · Collection Agency Fee	0.00	10.00	20.00%	50.00	40.00
49000 · Operating Transfer In	0.00	0.00	0.00%	0.00	0.00
<b>TOTAL OTHER INCOME</b>	<b>0.00</b>	<b>410.80</b>	<b>74.69%</b>	<b>550.00</b>	<b>139.20</b>
<b>GRAND TOTAL</b>	<b>116,570.55</b>	<b>3,955,694.21</b>	<b>97.97%</b>	<b>4,037,558.00</b>	<b>81,863.79</b>

**Indian Prairie Public Library District  
Consolidated Expenditures Report for October 2021**

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Percent of Year: 33.33

	October 21	YTD ACTIVITY	PRCT USED	WORKING BUDGET	REMAINING BUDGET	APPROPRIATION	PRCT APPROPRIATION
<b>PERSONNEL</b>							
61100 · Salaries	155,506.04	710,539.39	30.97%	2,294,105.00	1,583,565.61		
61310 · Benefits - Medical / Life Ins.	10,819.05	47,198.76	24.65%	191,452.00	144,253.24		
61330 · Benefits - IMRF	17,546.32	82,824.17	36.74%	225,440.00	142,615.83		
61340 · Benefits - FICA	11,681.51	53,104.22	30.26%	175,500.00	122,395.78		
61400 · Staff Development	582.67	1,659.05	7.47%	22,200.00	20,540.95		
61600 · Board Development	0.00	0.00	0.00%	1,000.00	1,000.00		
61710 · Workers Compensation	0.00	5,933.00	104.38%	5,684.00	-249.00		
61720 · Unemployment Insurance	121.71	587.82	19.59%	3,000.00	2,412.18		
<b>TOTAL PERSONNEL</b>	<b>196,257.30</b>	<b>901,846.41</b>	<b>30.90%</b>	<b>2,918,381.00</b>	<b>2,016,534.59</b>	<b>3,250,000.00</b>	<b>27.75%</b>
<b>MATERIALS</b>							
62100 · Books	10,051.19	44,951.37	28.28%	158,950.00	113,998.63		
62200 · Periodicals	842.21	7,826.50	29.73%	26,325.00	18,498.50		
62300 · Audio	1,002.36	5,328.49	16.47%	32,350.00	27,021.51		
62400 · Video	398.58	4,898.59	11.54%	42,450.00	37,551.41		
62500 · Multi-Media	45.75	-10.01	-0.50%	2,000.00	2,010.01		
62600 · eMaterials	3,158.19	91,138.76	49.61%	183,700.00	92,561.24		
62700 · Console Games	159.86	883.55	12.62%	7,000.00	6,116.45		
62800 · Damaged Item Replacement	1,056.27	2,404.26	40.07%	6,000.00	3,595.74		
62900 · Materials Supplies	1,588.50	4,665.96	22.22%	21,000.00	16,334.04		
<b>TOTAL MATERIALS</b>	<b>18,302.91</b>	<b>162,087.47</b>	<b>33.78%</b>	<b>479,775.00</b>	<b>317,687.53</b>	<b>525,000.00</b>	<b>30.87%</b>
<b>BUILDING</b>							
63200 · Cleaning Service	5,723.78	23,945.73	31.18%	76,800.00	52,854.27		
63300 · Utilities (1-8-11 · Gas)	382.29	2,469.14	16.46%	15,000.00	12,530.86		
63300 · Utilities (1-8-12 · Electric)	0.00	19,852.25	34.23%	58,000.00	38,147.75		
63300 · Utilities (1-8-13 · Telephone)	502.59	1,802.40	30.04%	6,000.00	4,197.60		
63300 · Utilities (1-8-14 · Water/Sewer)	431.84	431.84	5.40%	8,000.00	7,568.16		
63300 · Utilities (1-8-15 · Garbage Disposal)	401.52	1,604.11	32.08%	5,000.00	3,395.89		
63350 · Building Supplies	1,330.87	2,130.88	35.52%	6,000.00	3,869.12		
63400 · Maintenance Supplies	841.38	2,436.61	22.15%	11,000.00	8,563.39		
63500 · Security System Monitoring	0.00	189.00	27.00%	700.00	511.00		
63600 · Property Maintenance	899.51	12,435.77	31.09%	40,000.00	27,564.23		
63800 · Building Maintenance/Repair	1,449.88	19,214.46	64.05%	30,000.00	10,785.54		
<b>TOTAL BUILDING</b>	<b>11,963.66</b>	<b>86,512.19</b>	<b>33.73%</b>	<b>256,500.00</b>	<b>169,987.81</b>	<b>350,000.00</b>	<b>24.72%</b>
<b>OPERATIONS</b>							
64200 · Supplies - Office	211.78	1,050.21	9.55%	11,000.00	9,949.79		
64300 · Photocopy Supplies	262.13	546.41	9.11%	6,000.00	5,453.59		
64400 · Guest Services Supplies	0.00	933.00	26.66%	3,500.00	2,567.00		
64500 · Postage	-249.80	2,001.23	40.03%	5,000.00	2,998.77		
64550 · Passport Postage	225.45	949.92	38.00%	2,500.00	1,550.08		
64600 · Non-Payment Reimbursement	0.00	0.00	0.00%	1,500.00	1,500.00		
64700 · Travel	83.77	180.65	12.04%	1,500.00	1,319.35		
64800 · Organizational Memberships	0.00	776.00	22.17%	3,500.00	2,724.00		
64900 · Bank Fees	235.64	1,076.94	43.08%	2,500.00	1,423.06		
<b>TOTAL OPERATION</b>	<b>768.97</b>	<b>7,514.36</b>	<b>20.31%</b>	<b>37,000.00</b>	<b>29,485.64</b>	<b>42,000.00</b>	<b>17.89%</b>
<b>TECHNOLOGY</b>							
65100 · Supplies-Public Toner	377.67	2,068.25	20.68%	10,000.00	7,931.75		
65150 · Supplies-Staff Toner	0.00	940.04	13.43%	7,000.00	6,059.96		
65160 · Supplies-Technology Services	115.89	115.89	38.63%	300.00	184.11		
65170 · Supplies-Maker Studio	253.97	312.76	12.51%	2,500.00	2,187.24		
65200 · Technology-Prof Services	0.00	75.00	2.50%	3,000.00	2,925.00		
65300 · Purchase of Equipment	345.09	516.67	3.04%	17,000.00	16,483.33		
65350 · Tech Takeout	0.00	105.97	3.53%	3,000.00	2,894.03		



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## Indian Prairie Public Library District Consolidated Expenditures Report for October 2021

Percent of Year: 33.33

	October 21	YTD ACTIVITY	PRCT USED	WORKING BUDGET	REMAINING BUDGET	APPROPRIATION	PRCT APPROPRIATION
<b>65360 · Kits</b>	36.43	105.41	2.01%	5,250.00	5,144.59		
<b>65400 · Technology Equip Mnt/Repair</b>	11.90	477.00	2.59%	18,436.00	17,959.00		
<b>65500 · Software</b>	400.00	2,611.16	18.43%	14,169.00	11,557.84		
<b>65600 · SWAN</b>	11,863.00	23,800.33	50.19%	47,422.00	23,621.67		
<b>65700 · Telecommunications</b>	865.15	4,639.58	31.02%	14,955.00	10,315.42		
<b>TOTAL TECHNOLOGY</b>	14,269.10	35,768.06	25.01%	143,032.00	107,263.94	200,000.00	17.88%
<b>CONTRACTUAL SERVICES</b>							
<b>66100 · General Professional Services</b>	450.00	2,778.50	17.05%	16,300.00	13,521.50		
<b>66200 · Credit Bureau</b>	26.85	125.30	10.44%	1,200.00	1,074.70		
<b>66300 · Copier</b>	0.00	663.00	22.10%	3,000.00	2,337.00		
<b>66400 · Copier Maintenance Contract</b>	408.78	996.87	33.23%	3,000.00	2,003.13		
<b>66900 · Fees - Bond Registrar</b>	0.00	0.00	0.00%	220.00	220.00		
<b>TOTAL CONTRACTUAL SERVICES</b>	885.63	4,563.67	19.24%	23,720.00	19,156.33	35,000.00	13.04%
<b>INSURANCE</b>							
<b>67100 · Multi Peril-Physical Assets</b>	0.00	11,925.00	100.00%	11,925.00	0.00		
<b>67200 · Bonding</b>	0.00	1,356.00	116.90%	1,160.00	-196.00		
<b>67300 · Officers &amp; Directors Liability</b>	0.00	2,009.00	100.00%	2,009.00	0.00		
<b>67400 · Umbrella Liability</b>	0.00	2,275.00	100.00%	2,275.00	0.00		
<b>TOTAL INSURANCE</b>	0.00	17,565.00	101.13%	17,369.00	-196.00	25,000.00	70.26%
<b>COMMUNICATIONS</b>							
<b>68110 · Marketing Newsletter</b>	0.00	6,857.56	27.43%	25,000.00	18,142.44		
<b>68111 · eNewsletter</b>	0.00	0.00	0.00%	2,000.00	2,000.00		
<b>68210 · Marketing Advertising</b>	0.00	95.00	11.88%	800.00	705.00		
<b>68310 · Marketing Supplies</b>	0.00	54.00	7.71%	700.00	646.00		
<b>68410 · Marketing-Information Printing</b>	695.22	695.22	4.64%	15,000.00	14,304.78		
<b>68500 · Legal Notices</b>	504.00	722.93	48.20%	1,500.00	777.07		
<b>TOTAL COMMUNICATIONS</b>	1,199.22	8,424.71	18.72%	45,000.00	36,575.29	50,000.00	16.85%
<b>PROGRAMMING</b>							
<b>68600 · Programming</b>	2,371.92	7,161.16	19.51%	36,700.00	29,538.84		
<b>TOTAL PROGRAMMING</b>	2,371.92	7,161.16	19.51%	36,700.00	29,538.84	45,000.00	15.91%
<b>CAPITAL OUTLAY &amp; CONTINGENCY</b>							
<b>69100 · Building Improvements</b>	7,480.46	16,488.79	23.56%	70,000.00	53,511.21		
<b>69200 · Special Reserve Fund</b>	46,235.31	102,132.26	0.00%	0.00	-102,132.26		
<b>69250 · Equipment/Furnishings</b>	0.00	0.00	0.00%	0.00	0.00		
<b>69800 · Operating Transfer Out</b>	0.00	0.00	0.00%	0.00	0.00		
<b>69900 · Contingency</b>	190.02	4,984.66	49.85%	10,000.00	5,015.34		
<b>69920 · Gift/Donation Purchases</b>	0.00	0.00	0.00%	0.00	0.00		
<b>70000 · Operating Transfer Purchases</b>	0.00	0.00	0.00%	0.00	0.00		
<b>GRAND TOTAL</b>	299,924.50	1,355,048.74	33.56%	4,037,477.00	2,682,428.26	4,522,000.00	29.97%



MPI Wealth Management, LLC.  
15 Salt Creek Lane, Suite 404  
Hinsdale, IL 60521

## Client Update Report

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9/30/2021

### Account

Indian Prairie Public Library District  
Corporate Account  
Schwab Account #6415-7790

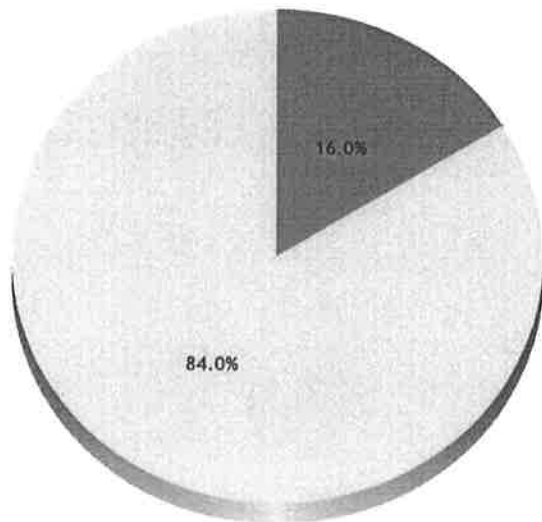


Indian Prairie Public Library District  
 Corporate Account  
 Schwab Account #6415-7790

# Holdings Overview

US Dollar  
 9/30/2021

## Portfolio Allocation as of 9/30/2021

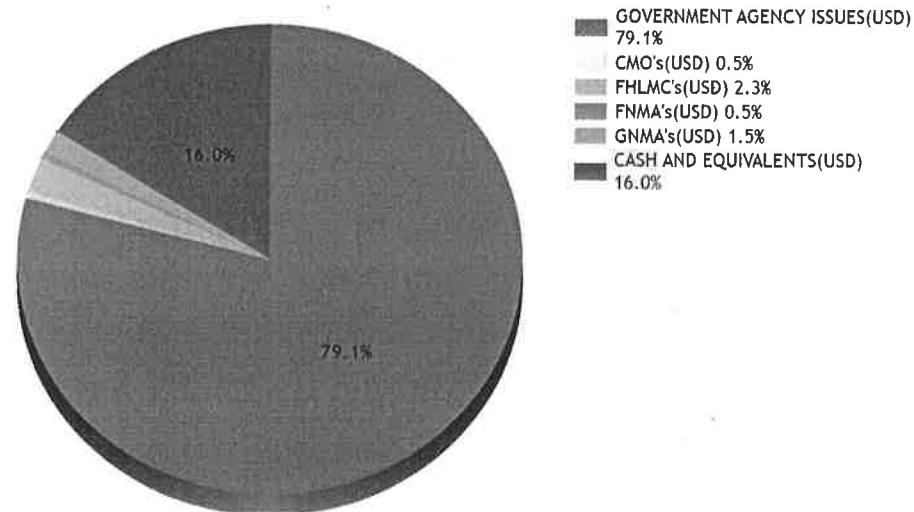


Asset Class	Market Value	% Equity	% Assets
Cash and Equivalents	241,529.70	16.0	16.0
Fixed Income	1,265,174.93	84.0	84.0
<b>Equity Total</b>	<b>1,506,704.63</b>	<b>100.0</b>	<b>100.0</b>

## Top 10 Holdings

Symbol	Security	Market Value	% Assets
cash	Cash Account Balance	241,529.70	16.0
3133ef5e3	Federal Farm Credit Banks 2.250% Due 4/27/2027	161,029.66	10.7
3134gwvs2	Federal Home Loan Mtg Corp 0.450% Due 3/28/2025	148,623.17	9.9
3130al4c5	Federal Home Loan Banks 0.950% Due 2/25/2028	147,333.01	9.8
3134gwuq7	Federal Home Loan Mtg Corp 0.700% Due 12/30/2026	147,312.20	9.8
3130ak6v3	Federal Home Loan Banks 0.730% Due 9/22/2027	146,626.39	9.7
3133embg6	Federal Farm Credit Banks 1.120% Due 9/28/2029	145,872.94	9.7
3134gwp67	Federal Home Loan Mtg Corp 1.000% Due 9/14/2028	145,370.45	9.6
3130akxa9	Federal Home Loan Banks 0.520% Due 2/17/2026	98,828.90	6.6
3137eadb2	Federal Home Loan Mtg Corp 2.375% Due 1/13/2022	50,581.36	3.4
<b>Top 10 Holdings Total</b>		<b>1,433,107.78</b>	<b>95.1</b>

## Equity Allocation by Security Type





Indian Prairie Public Library District  
Corporate Account  
Schwab Account #6415-7790

# Performance by Asset Class

Net of Fees | US Dollar  
12/31/2020 - 9/30/2021

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Time Period	Cash and Equivalents	Equity	Fixed Income	Other	Total Portfolio
Market Value on 12/31/2020	281,178.25	0.00	1,735,557.57	0.00	2,016,735.82
Accrued Interest	0.00	0.00	6,000.40	0.00	6,000.40
Purchases/Contributions	713,424.59	0.00	248,882.44	0.00	0.00
Sales/Withdrawals	-748,882.44	0.00	-713,424.59	0.00	-500,000.00
Transfers In	0.00	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00
Realized Gains	0.00	0.00	-10,255.24	0.00	-10,255.24
Unrealized Gains	0.00	0.00	-17,975.98	0.00	-17,975.98
Interest Income	19.34	0.00	20,134.50	0.00	20,153.84
Dividend Income	0.00	0.00	0.00	0.00	0.00
Change in Accrued Interest	0.00	0.00	-3,744.16	0.00	-3,744.16
Management Fees	-4,210.04	0.00	0.00	0.00	-4,210.04
Portfolio Fees	0.00	0.00	0.00	0.00	0.00
Market Value on 9/30/2021	241,529.70	0.00	1,262,918.70	0.00	1,504,448.40
Accrued Interest	0.00	0.00	2,256.24	0.00	2,256.24
Average Capital Base	258,851.92	0.00	1,534,580.26	0.00	1,793,432.18
Total Fees	-4,210.04	0.00	0.00	0.00	-4,210.04
Total Gain after Fees	-4,190.70	0.00	-11,840.88	0.00	-16,031.58
IRR for 0.75 Years	-1.62%	0.00%	-0.77%	0.00%	-0.89%



Indian Prairie Public Library District  
 Corporate Account  
 Schwab Account #6415-7790

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**Portfolio Appraisal**

US Dollar  
 9/30/2021

Quantity	Security	Adj Unit Cost	Total Adjusted Cost	Price	Market Value	% Assets	Yield
<b>GOVERNMENT AGENCY ISSUES(USD)</b>							
50,000	Federal Home Loan Mtg Corp 2.375% Due 1/13/2022	100.34	50,168.80	100.65	50,327.37	3.3	0.1
150,000	Federal Home Loan Mtg Corp 0.450% Due 3/28/2025	99.92	149,875.08	99.08	148,619.42	9.9	0.7
100,000	Federal Home Loan Banks 0.520% Due 2/17/2026	99.61	99,614.37	98.77	98,766.79	6.6	0.8
150,000	Federal Home Loan Mtg Corp 0.700% Due 12/30/2026	99.97	149,962.07	98.21	147,312.20	9.8	1.1
150,000	Federal Farm Credit Banks 2.250% Due 4/27/2027	108.07	162,099.15	106.40	159,595.29	10.6	1.1
150,000	Federal Home Loan Banks 0.730% Due 9/22/2027	99.95	149,929.06	97.73	146,602.06	9.7	1.1
150,000	Federal Home Loan Banks 0.950% Due 2/25/2028	99.59	149,377.75	98.13	147,194.47	9.8	1.3
150,000	Federal Home Loan Mtg Corp 1.000% Due 9/14/2028	100.00	150,000.00	96.87	145,303.79	9.6	1.5
150,000	Federal Farm Credit Banks 1.120% Due 9/28/2029	99.95	149,926.26	97.24	145,863.60	9.7	1.5
	Accrued Interest				1,993.10	0.1	
			<b>1,210,952.54</b>		<b>1,191,578.08</b>	<b>79.1</b>	<b>1.1</b>
<b>CMO's(USD)</b>							
140,000	FNMA REMIC Trust 2010-117 3.000% Due 5/25/2025	105.63	632.62	100.14	599.75	0.0	0.8
1,415,000	FNMA REMIC Trust 2003-27 4.000% Due 4/25/2033	108.00	5,594.16	104.54	5,415.08	0.4	2.2
32,000	FHLMC REMIC Series 3325 5.500% Due 6/15/2037	108.11	1,158.11	114.68	1,228.56	0.1	3.0
	Accrued Interest				22.88	0.0	
			<b>7,384.90</b>		<b>7,266.28</b>	<b>0.5</b>	<b>2.2</b>
<b>FHLMC's(USD)</b>							
2,681,500	FHLMC PC Gold Comb 15 5.500% Due 4/1/2022	107.88	1,994.82	100.62	1,860.70	0.1	2.0
340,000	FHLMC PC Gold 15 Yr 5.000% Due 7/1/2023	107.94	794.23	104.23	766.94	0.1	2.0
520,000	FHLMC PC Gold Cash 20 5.500% Due 8/1/2024	109.50	4,379.41	111.61	4,463.61	0.3	1.3
81,000	FHLMC PC Gold 15 Yr 3.500% Due 11/1/2025	104.53	4,843.52	106.72	4,944.66	0.3	0.9
280,000	FHLMC PC Gold 15 Yr 4.000% Due 3/1/2026	107.31	17,616.80	106.07	17,412.03	1.2	1.2



Indian Prairie Public Library District  
 Corporate Account  
 Schwab Account #6415-7790

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**Portfolio Appraisal**

US Dollar  
 9/30/2021

Quantity	Security	Adj Unit Cost	Total Adjusted Cost	Price	Market Value	% Assets	Yield
240,000	FHLMC PC Gold Comb 15 4.500% Due 9/1/2026	107.19	5,666.51	104.86	5,543.26	0.4	1.7
	Accrued Interest				114.00	0.0	
			<b>35,295.29</b>		<b>35,105.21</b>	<b>2.3</b>	<b>1.3</b>

**FNMA's(USD)**

40,000	FNMA Pass-Thru Short 10 Year 2.500% Due 2/1/2022	104.00	139.09	104.11	139.23	0.0	0.8
550,000	FNMA Pass-Thru Int 15 Year 5.500% Due 1/1/2023	109.00	1,926.80	101.70	1,797.70	0.1	1.1
50,000	FNMA Pass-Thru Int 15 Year 4.000% Due 11/1/2028	106.63	6,122.51	105.95	6,083.73	0.4	2.3
	Accrued Interest				26.60	0.0	
			<b>8,188.40</b>		<b>8,047.27</b>	<b>0.5</b>	<b>2.0</b>

**GNMA's(USD)**

75,000	GNMA Pass-Thru X Single Family 7.000% Due 11/15/2024	110.97	1,372.32	100.71	1,245.43	0.1	3.6
100,000	GNMA Pass-Thru M Single Family 4.500% Due 1/20/2025	108.00	4,332.58	106.41	4,268.70	0.3	2.6
3,245,000	GNMA Pass-Thru X Single Family 7.000% Due 6/15/2031	111.93	6,509.39	105.22	6,119.12	0.4	3.1
125,000	GNMA Pass-Thru X Single Family 5.500% Due 12/15/2032	108.98	3,199.98	111.51	3,274.11	0.2	2.1
175,000	GNMA Pass-Thru X Platinum 30 Year 5.500% Due 4/15/2033	108.99	2,349.79	115.95	2,500.04	0.2	1.6
100,000	GNMA Pass-Thru X Single Family 5.500% Due 11/15/2033	109.01	2,510.18	111.53	2,568.35	0.2	2.2
38,000	GNMA Pass-Thru X Single Family 5.500% Due 11/15/2033	109.14	1,299.03	112.66	1,340.94	0.1	1.8
658	GNMA Pass-Thru X Single Family 5.500% Due 11/15/2035	105.88	0.01	117.28	0.01	0.0	2.1
111,289	GNMA Pass-Thru X Single Family 6.000% Due 6/15/2037	107.23	1,084.53	116.09	1,174.11	0.1	2.3
53,114	GNMA Pass-Thru X Single Family 6.000% Due 10/15/2038	108.93	542.86	117.92	587.64	0.0	2.5
	Accrued Interest				99.64	0.0	
			<b>23,200.67</b>		<b>23,178.09</b>	<b>1.5</b>	<b>2.5</b>



Indian Prairie Public Library District  
Corporate Account  
Schwab Account #6415-7790

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**Portfolio Appraisal**

US Dollar  
9/30/2021

Quantity	Security	Adj Unit Cost	Total Adjusted Cost	Price	Market Value	% Assets	Yield
<b>CASH AND EQUIVALENTS(USD)</b>							
	Cash Account Balance		241,529.70		241,529.70	16.0	0.0
			<b>241,529.70</b>		<b>241,529.70</b>	<b>16.0</b>	<b>0.0</b>
<b>Total Portfolio</b>			<b>1,526,551.50</b>		<b>1,506,704.63</b>	<b>100.0</b>	<b>1.0</b>



### A Note About This Report

The information and market values contained in this report are based on data received from your custodian(s), outside pricing services, and other sources that MPI Wealth Management, LLC. ("MPI") believes to be reliable. These market values are net of fees and also include accrued interest (if applicable). Valuations can be inherently imprecise, particularly regarding less liquid assets, and the valuations shown may be greater or less than the price at which the assets can be sold. Performance and market values for the assets in your account(s) obtained from another source may differ from the information in this report because the performance calculations and values may have been based on different sources of pricing information, accounting or calculation methodology and analysis. We urge you to advise us immediately if you have not received your custodian or brokerage statement which is required to be delivered to you no less frequently than quarterly. In addition, please compare any account information provided by us with account statements from your broker-dealer or custodian and to advise us of any discrepancies. The official record of your account is maintained by your broker-dealer or custodian. If your management fee is automatically deducted from your account(s) please note that the account custodian does not verify the accuracy of the advisory fee calculation.

### Performance

Portfolio performance is calculated utilizing a total return methodology. The total rate of return for the time periods shown is equal to the change in the value of the portfolio, including capital appreciation, depreciation and income as a percentage of the beginning market value of the portfolio adjusted for all contributions and withdrawals. The total return is expressed as a percentage gain or loss in the investment's value. All cash flows are weighted from the actual date of the contribution or withdrawal in order to minimize the effect of cash flows on the investment performance of your account(s). Total returns for your account(s) are presented net of fees (money manager fees, MPI's advisory fees, and custodian fees) and other expenses (where applicable) paid from your account(s). It should also be noted that, certain security types and other assets are excluded from this report. These assets may include, among others, real estate, notes and mortgages, insurance policies, personal property, receivables, and partnerships interests. The performance results have been compiled solely by MPI and have not been independently verified. Please keep in mind that past performance may not be indicative of future results and does not guarantee future positive returns. This report includes information as of the date indicated based on trades that have been executed in the account(s). To the extent that your regular account statements report information based on settlement date rather than trade date, there is a possibility that trades executed but not settled before the end of a reporting period may be reflected in this report but not on your regular account statements.

### Keeping MPI Wealth Management, LLC. Up-to-Date

If you wish to impose reasonable restrictions or modify existing restrictions concerning the management of your account or if your financial situation, investment objectives, or risk tolerance have changed, please contact your MPI Investment Advisor Representative at 800-237-0930. We will contact you at least annually to determine if your investment goals, objectives and risk tolerance have changed.

### ADV & Privacy Policy Offering

If you would like to obtain copies of ADV Part 2 or the Privacy Policy for MPI please send a written request to the attention of: Matthew Pequet, MPI Wealth Management, LLC., 15 Salt Creek Lane, Suite 404, Hinsdale, IL 60521. Copies will be provided to you free of charge.



View this message in your browser.

*E-News November 10, 2021***In this Issue:**

RAILS News | Continuing Education (CE) | Networking | E-Resources | Deals, Discounts,  
Grants | Conferences and More | State Library News | Other Library News | Member News |  
RAILS Jobs and More Links



## RAILS News

**Help Us Help You Get More Support for Your Library**

Please help us ensure that the My Library Is... campaign continues to help libraries gain more support and visibility moving forward. You can help by completing the survey for your type of library:



- Academic Library Survey (view PDF version prior to completing online survey, if desired)
- Public Library Survey (PDF)
- School Library Survey (PDF)
- Specialized Library Survey (PDF)

The survey should take about five minutes to complete, and all interested staff at any RAILS or IHLS library are invited to participate. We will use your feedback to make changes to the My Library Is... campaign. Learn more on the RAILS website. Thanks!

**NEW RAILS Closed for Thanksgiving**

RAILS will be closed on Thursday, November 25, for Thanksgiving Day. Delivery services will not be provided. RAILS will reopen on Friday, November 26. A list of RAILS observed holidays can be found on the RAILS website by clicking on the About tab, then on Holidays/Closings.

**RAILS to Spotlight Specialized Libraries**

As part of the My Library Is... campaign, RAILS will spotlight our specialized libraries through a series of video interviews. If you would like to talk about the unique ways your specialized library makes a difference in your organization, please contact Dan Bostrom. Read more about the Specialized Library Spotlight on the RAILS website.

**RAILS Board Meeting, Friday, November 19**

The RAILS Board meets on Friday, November 19 at 1 p.m. in person at the Burr Ridge Service Center. See agenda/supporting documents when available. Please submit public comments in advance to Emily Fister to be read aloud at the meeting.

We require all visitors who attend in person to wear a mask and to practice social distancing. You are also invited to watch the meeting via RAILS live stream. The meeting will also be recorded for future viewing on the RAILS YouTube page.

**Share Your Feedback on the Future of RAILS**

RAILS is developing a new strategic plan that will be based heavily on member feedback. We invite all RAILS library staff at all levels and from all types of libraries to attend one of the town halls in the second round, whether or not you participated in the first round. Each town hall is two hours long and held via Zoom. See registration links below.

If you have any questions, please contact Monica Harris. We hope to see you at one of the November town halls! (select one date from options below):

- Tuesday, November 16, 4–6 p.m.
- Thursday, November 18, 9:30–11:30 a.m.

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## Continuing Education (CE)

### **NEW** "Using Music and Puppets in Storytime" Webinar, December 2

Join Jon Lewis from Mr. Jon & Friends for this engaging webinar on how to effectively use music and puppets in your storytimes. Topics will include music selection, best practices in the use of music and puppets during storytime, and how music and puppets will help promote early literacy and foster social-emotional learning. A combination of PowerPoint, video clips, discussion, and live music will be incorporated into the presentation. This webinar is offered on Thursday, December 2 from 10:00 to 11:30 a.m. Learn more and register.

### **Webinar Recording Available: "Trauma Informed Services for Spanish Speaking Patrons"**

A recording of the October 1 webinar, "Trauma Informed Services for Spanish Speaking Patrons," is now available in the RAILS CE Archives. Sponsored by Warren-Newport Public Library, this event was made possible through a RAILS EDI Training Grant. Log in with your L2 credentials to access this content.

### **"Stop, Look, Listen: Helping Students Spot the Fakes" Webinar, November 16**

One PDH credit available. Learn more and register.

#### OTHER CE

### **Online with the CMC "Where's Waldo" Date Change**

The CMC's "Where's Waldo: Cataloging Maps" presentation date was moved to Thursday, November 11 from 10 to 11 a.m. to avoid conflict with IHLS Member Day. You can still register! The CMC will send a link to the recording after the presentation.

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## Networking

### **Diversity, Equity, and Inclusion (DEI) in Metadata Networking Group & Kick-off Meeting, November 17**

The new Diversity, Equity, and Inclusion (DEI) in Metadata Networking Group group aims to foster the importance of a shared understanding to create and maintain more equitable, diverse, and inclusive metadata content. Get more details about the group and sign up for the mailing list. The kick-off meeting is on November 17 from 1:00 to 2:30 p.m., via Zoom. Register through L2.

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## E-Resources

### **"Optimizing and Customizing Axis 360 for Schools" Webinar**

eRead Illinois Axis 360 school library members are invited to join us for this webinar covering how to get the most out of your Axis 360 platform. Topics will include creating custom lists, filtering content, and promoting the platform.

Speakers for this panel presentation are Baker & Taylor Customer Success Trainer Josie Wrucke and RAILS E-Content Specialist Anna Behm. Attendees will have an opportunity to ask questions.

Register for one session only:

- Tuesday, November 16 at 4 p.m. or
  - Thursday, November 18 at 4 p.m.
-

### Deals & Discounts

For pricing and more information on all offerings, visit the Deals & Discounts page and log in using your L2 email and password.

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#### Swank Movie License Group Purchase Discount

Swank Movie Licensing USA offers RAILS public libraries a special, discounted rate for the annual public performance license. The annual license will allow you to have unlimited showings of thousands of movies, from classics to new releases. Select movies for outdoor viewings are also included in the license coverage for a limited time. Swank also provides materials to help you promote events and engage patrons.

RAILS public libraries currently not covered by a Swank license **must sign up for the group purchase between November 1–December 31, 2021.**

During the sign-up period, visit the RAILS Deals & Discounts page and log in using your L2 credentials to view pricing for your library and to opt-in to the deal. The license is valid from January 1–December 31, 2022.

For more information, or if you are a current Swank subscriber, visit the Deals & Discounts page.

#### Learn More About Career Online High School Webinar, November 16

There are more than 30 million American adults without a high school diploma. Your library can offer a path to a brighter future with Career Online High School (COHS). Learn more about the program during a webinar on Tuesday, November 16 at 1 pm.

COHS is an accredited high school completion program that provides graduates with a high school diploma (not a GED) and an entry-level career certificate in one of 10 high-demand employment fields. COHS is open to all Illinois public libraries.

COHS representatives will discuss program basics including resources to support student recruitment and tools for program success. Jessica Barnes, RAILS Special Projects Librarian, will also be on hand to answer questions about how RAILS supports participating libraries.

Find the webinar link and passcode on L2.

Can't make the date? No problem! The webinar will be recorded, and we will share the link in the *RAILS E-News* after it is posted.

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## Conferences

and other professional development opportunities

### RAILS AT CONFERENCES

#### Thanks for Visiting the RAILS Booth at the AISLE Conference

Thank you to everyone who stopped by the RAILS booth at the conference. It was great to see you all in person again. We had so many great conversations and could only have wished for more time with you.

#### RAILS at IHLS Virtual Member Day, November 18

On November 18 from 8 a.m. to 4 p.m., Illinois Heartland Library System (IHLS) will hold their virtual IHLS Member Day 2021: Celebrating Libraries, Building Partnerships. RAILS Special Projects Librarian Jessica Barnes will be on hand at the RAILS booth to answer questions about Explore More Illinois. RAILS members are welcome.

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### OTHER CONFERENCE NEWS

#### Reaching Forward Program Proposals

The Reaching Forward and Reaching Forward South Conferences are now accepting program proposal submissions for their 2022 conferences. Read more details about the conferences, and contact Cyndi Robinson with questions.

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### Change to Secretary of State's Website Address

Secretary of State Jesse White announced that the Illinois Secretary of State's office has changed its official web address from "cyberdriveillinois.com" to "ILSOS.gov." The change is designed to help combat fraud. A ".gov" website address designates it as an official government website, which is exclusively provided to federal, state, and local government entities. For future reference, the direct link to the Illinois State Library page is <https://www.ilsos.gov/departments/library/home.html>.

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## Other Library News

### New Research Underscores Role Museums, Libraries Play to Create Healthier, More Equitable America

The Institute of Museum and Library Services (IMLS), in partnership with Reinvestment Fund, has released a new study, *Understanding the Social Wellbeing Impacts of the Nation's Libraries and Museums*, which examines the role of museums and libraries in promoting social wellbeing in communities across the United States.

The multi-year, multi-market study found the presence and usage of public libraries and museums to be positively associated with multiple dimensions of social wellbeing—in particular, community health, school effectiveness, institutional connection, and cultural opportunity. Read more about this study on the IMLS website.

### Student Poetry Contest

The Illinois State Poetry Society invites students to participate in the Manningham Trust Competition, a poetry contest for public, private, and home-schooled students in grades 6 -12. Learn more:

- Student poetry contest poster
- Letter to language arts teachers and librarians
- Checklist and template

### STBF Author Talk, November 15

The Soon to Be Famous Illinois Author Project (STBF) will host a virtual conversation with STBF Manuscript contest winner (for her story, *Veritas*) and former Chicago Tribune reporter, Annemarie Mannion.

STBF will also announce the winners of the STBF 2021 contests for adult fiction, young adult fiction, and Spanish language. This program is on November 15 at 7 p.m., via Zoom. Registration is required through Indian Prairie Public Library.

### IEEE Grant Opportunity

The Institute of Electrical and Electronics Engineers (IEEE - SKPL) Science Kits for Public Libraries Grant program is offering up to \$2,000 per library in funding for public libraries across the Midwest for 2022, including central and northern Illinois. The grant is focused on the creation of a circulating science kit collection for primary and secondary education students (K-12). Public libraries in the IEEE Region 4 can apply from November 1, 2021, to January 17, 2022. Those libraries that have previously applied for the grant but have not received funding are invited to submit again.

For grant program details, visit the SKPL website. Contact Doug DeBoer with any questions.

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## Member News

[Library News](#), [Director Updates](#), [Member Question](#), [Fast Facts Surveys](#)

### RAILS Library Director News

Do you have library director changes to share? Let RAILS Communications know of library director changes (and the effective date of the changes) so we can officially welcome new directors to the RAILS community and say goodbye to retiring directors.

## Policy 1100 Gifts and Donations

At the last meeting there was discussion relative to the duration of naming rights based on the amount of the donation. The trustees felt the donation amounts and length of naming rights seemed arbitrary and wanted more time to reflect on this. During the discussion it was noted that donations recognized on the donor tree are there in perpetuity. Based on this fact, my recommendation is that there is no limit on naming rights for donations over \$5,000.

The following paragraph stated that naming rights may not extend beyond the useful life of the space. The wording in this paragraph has been changed according to the direction provided at the last meeting.

GIFTS AND DONATIONS

1100 Gifts and Donations

— The Indian Prairie Public Library welcomes charitable gifts and donations. The library is a sovereign political subdivision that may receive charitable contributions “if the gift is made for exclusively public purposes” according to the Internal Revenue Code §170(C)(1). Federal law limits the extent to which individuals may deduct charitable contributions for income tax purposes. The library recommends that donors seek tax advice from their counsel and/or accountant.

Gifts and donations help enrich the Library’s services and programs and are sincerely appreciated. Donations can be made directly to the Indian Prairie Library Foundation and Friends (Foundation), a 501(c)(3) nonprofit organization which exists to handle monetary gifts, bequests, endowments, and other gifts of an enduring nature to support the Library’s vital role in the community. Any donations or gifts to the library must be consistent with the library’s mission, vision, values, policies and strategic plans. Donations are not intended to replace regularly budgeted Library expenditures, however, private resources can extend and enrich Library services.

1100.1 Monetary Donations

Cash contributions and gifts of real property, stocks, and bonds are welcomed and may be donated to the Foundation. It is the custom to expend cash gifts on materials, equipment, or a project that is acceptable to the donor.

1100.2 Commemorative Book Program

The library welcomes monetary contributions specified for book and audiovisual materials in memorial or in honor of an individual or special occasion. The general nature or subject area of the materials to be purchased may be based upon the wishes of the donor. Selection of specific titles, however, will be made by the library staff in accordance with the needs and selection policy of the library.

1100.3 Donations of Materials

The library collection has been enriched by donations of materials to the library. The same criteria for inclusion of purchased materials in the collection will be applied to donated materials. In accepting donations of any materials intended for the library, the right of the final disposition of such gifts is reserved for the Library Director and staff. The same criteria for inclusion in the collection that are used for purchase decisions shall be applied to gifts. Gifts that cannot be added to the collection shall be disposed of at the discretion of the Library. They may be given to the Foundation for its book sale. Materials will be processed and shelved in accordance with standard library practices. The library cannot appraise the value of donated materials but will issue a receipt acknowledging the donation.

The library will not accept donations of the following:

- encyclopedias
- magazines
- National Geographic

- Reader's Digest Condensed Books
- text books
- books that are musty, mildewed, or soiled
- books with ripped covers or pages or broken spines.
- record albums

#### 1100.4 Donations of Furniture, Art and Other Types of Personal Property

~~Art objects, antiques, and museum quality objects will be considered for acceptance on a case-by-case basis by the Building and Grounds Committee. If an item is accepted, the library will determine how best to display.~~ The Library is a place of education, enrichment, and inspiration in the community. In keeping with these responsibilities, the Library does not accept donations of permanent displays or artistic decorations and instead focuses on rotating displays and works of art that serve to stimulate and enrich. The library may accept a gift of artwork or decorative item with the understanding the item will be liquidated for cash funds to support the library. In such cases, the donor must provide appropriate appraisal information to aid in understanding the value of the item.

Personal property such as furniture and equipment will be considered for acceptance on a case-by-case basis by the Library Director. The library cannot appraise the value of donated items but will send a letter acknowledging the donation and acknowledge the gift in the newsletter and web site if the donor permits.

#### 1100.5 Restricted Donations

All restricted donations, except commemorative book donations, are subject to the recommendation of the Library Director and the approval of the Library Board of Trustees. There may be an occasion in which the restrictions set by the donor make it impossible for the library to accept the contribution.

1100.6 All gifts are accepted with the understanding that it may some day be necessary that they be sold or disposed of in the best interest of the library. The Library cannot commit itself to perpetually housing a donation.

1100.7 Recognition of Gifts—The Indian Prairie Public Library Board of Trustees has sole authority to determine how donors will be formally recognized in the library or on library property.

1100.7-1 Commemorative book donations receive a bookplate listing the donor and recipient. An acknowledgement card is sent to the donor and to the person or family of the person being commemorated. If the donor permits, the donation will be published in the library's newsletter and web site.

1100.7-2 Monetary gifts to the Library or the Foundation are recognized in the Library's newsletter and the Foundation website unless the donor requests anonymity. An acknowledgement letter is sent to the donor.

Monetary gifts of \$75.00 and \$150.00 to the Library or the Foundation are honored on the Reading Garden Brick Path.

Monetary gifts of \$250.00 - \$5,000.00 to the Library or the Foundation are honored on the Donor Tree in the Library Lobby. The Foundation donated the tree to the library and funds engraving expenses.

- ◆ \$250.00 - Engraved leaf
- ◆ \$1,500.00 - Engraved small stone
- ◆ \$5,000.00 - Engraved large stone

Donations over \$5,000.00 can be recognized by naming an area of the Library in honor of the donor or in memorial. This recognition is dependent on the size of donation and will be determined by the Board of Trustees. Generally the donation must cover the value of the area at the time of the donation.

The duration of naming rights may be decided or negotiated on a case-by-case basis, but generally, donations under \$10,000 carry naming rights or name recognition for 10 years. Donations from \$10,000 to \$100,000 carry naming rights or name recognition for 20 years. The duration of naming rights, including honorary naming rights, or name recognition for donations of \$100,000 or more will be determined at the time of donation.

The library does not guarantee that a named space will always remain the same. If the space is altered and there is no practical way to continue the name recognition in that area, the library will provide a comparable alternative to continue recognition. Naming rights will not continue if the individual or corporation for which the area is named is engaged in activities that are in conflict with the Library's mission and values, or is involved in disreputable or criminal activities that would bring dishonor and embarrassment to the Library.

The Board shall be responsible for determining the manner in which the name is recognized (e.g., signage). The physical display of the naming rights may be decided or negotiated on a case-by-case basis. The Board may consider honorary naming rights for named rooms and special use areas to honor the service, commitment or other type of participation by an individual, civic or charitable group.

Donations of at least \$300.00 given to support library programs will be recognized in the library's promotion of said program with the name of the donor, the name of the person being memorialized, or a company logo, depending on the wishes of the donor, as well as in the Library newsletter and Foundation website.

1100.7-4 Non-monetary gifts given by a commercial business, which publicize the business, are subject to Board approval.

~~1100.7-7 Recognition of a donor by naming a library program or service or room in honor of the donor is dependent on the size of the donation and will be determined by the Indian Prairie Public Library Board of Trustees. Generally, the donation must cover the cost of the program, service, or room (construction & furnishings).~~

1100.8 Tax Deduction

Gifts to the Library and the Foundation are tax-deductible as provided by law as the library is a sovereign political subdivision that may receive charitable contributions "if the gift is made for exclusively public purposes" according to the Internal Revenue Code §170(C)(1) and the Foundation is a 501(c)3 organization. Donors should consult with their tax advisor. All gifts



will be acknowledged in writing by the library which serves as the donor's record and receipt. The Library or the Foundation cannot assume the responsibility for estimating the value of donated materials for income tax or other purposes.

1100.9 Fund Raising

The Indian Prairie Public Library has been enriched by contributions and fund raising efforts on its behalf. With the approval of the Indian Prairie Board of Trustees, community organizations may raise funds on behalf of the Indian Prairie Public Library. In recognition of ongoing annual support by the Darien Womans' Club, commemorative book donations in honor of children born to DWC members are given and deceased DWC members are honored with an engraved leaf on the Donor Tree according to an agreement between the library and the Darien Woman's Club dated July 1997.

Adopted 5/11/88, Revised 1/18/89, 1/15/92, 8/16/00, Complete review & revision approved 1/17/07, 2/17/10, complete review & revision approved 3/21/12, complete review 3/19/14, complete review 5/18/16, complete review 3/21/18

### Proposed Revision to Policy 433.1 Suspension of Library Privileges

In their motion last month, the trustees stated that library privileges will be stopped when an item is 14 days overdue. However, the trustees also need to address when to stop a card when overdue fines are incurred on items that still have a fine of \$1.00. These items are Hot Picks, console games, and equipment. The recommendation is to stop a patron's card when their overdue fines reach \$5.00.

The current policy is that a library card is stopped when the amount of overdue fines reaches \$20.00. This amount was set years ago in consideration of the number of items caregivers checked out for younger children. During this time, overdue fines for Hot Picks and console games have been \$1.00 and equipment overdue fines have been \$3.00. With the reduced fine amount for equipment, it makes sense to lower that maximum to \$5.00. That amount aids in getting materials returned quickly, which is why we kept the \$1.00 fine, and it makes sure that people don't build up large fines on their card which becomes difficult to pay.

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT  
DARIEN, ILLINOIS**

**ANNUAL FINANCIAL REPORT**

**For the Year Ended  
June 30, 2021**

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT  
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INDEPENDENT AUDITOR'S REPORT

To the President and Board of Trustees  
Indian Prairie Public Library District  
Darien, Illinois

We have audited the accompanying financial statements of governmental activities, each major fund, and the aggregate remaining fund information of the Indian Prairie Public Library District, (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Indian Prairie Public Library District, as of June 30, 2021, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Indian Prairie Public Library District's basic financial statements. The combining fund financial statements and supplementary information are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated in all material respects in relation to the financial statements as a whole.

The supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

*Brian Zabel & Assoc. P.C.*  
BRIAN ZABEL & ASSOCIATES, P.C.  
Certified Public Accountants

Morris, Illinois  
October 25, 2021

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
June 30, 2021

---

As management of the Indian Prairie Public Library District (District), we offer readers of the District's statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the District's Financial Statements beginning on page 3.

**FINANCIAL HIGHLIGHTS**

- The District's total net position increased from \$6,631,804 to \$6,828,759, an increase of \$196,955 or 2.97%. Of this amount, (\$48,180) (unrestricted net position) may be used to meet the District's ongoing obligations to citizens and creditors.
- The increase in net position of \$196,955 was a result of government-wide revenues totaling \$3,921,091 and government-wide expenses totaling \$3,724,136.
- At June 30, 2021, the District's governmental funds reported combined ending fund balances of \$1,156,077, a decrease of \$539,677 in comparison with the prior year.

**Using the Financial Section of this Annual Report**

The focus of the financial statements is on both the District as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and fund) allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government) and enhance the District's accountability.

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. The focus of the Statement of Net Position presents information on all of the District's assets and liabilities and deferred inflows, with the difference reported as net position. This statement combines and consolidates governmental fund's current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused compensated absences).

The government-wide financial statements (see pages 3 - 4) describe functions of the District that are principally supported by taxes and charges for services revenues.

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
June 30, 2021

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**Fund Financial Statements**

Traditional users of governmental financial statements will find the Fund Financial Statements to be more familiar. The focus of the presentation is on major funds rather than fund types. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are in one category, governmental funds, with the exception of one fiduciary fund which reports the Deferred Compensation Plan.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered a major fund. Data from the other six governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The District adopts an annual budget for its all of its funds. A budgetary comparison schedule has been provided elsewhere in this report to demonstrate compliance with the budget. The basic governmental fund financial statements are on pages 5 through 11, and each of the nonmajor governmental funds can be found on pages 40 through 41 of this report.

**Notes to Financial Statements**

The notes provide additional information that is essential to a full understanding of the information provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 12 through 31 of this report.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's I.M.R.F. employee pension obligations, District's retiree benefit plan, and budgetary comparison schedules for major funds. This information can be found on pages 32 through 39 of this report.



**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
June 30, 2021

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets/deferred outflows exceeded liabilities/deferred inflows by \$6,828,759 at June 30, 2021.

Indian Prairie Public Library District's Net Position at Year End

	Governmental Activities	
	FY 2021	FY 2020
Current Assets	\$ 5,321,193	\$ 5,604,809
Capital Assets	6,668,262	6,104,500
Total Assets	11,989,455	11,709,309
Deferred Outflows of Resources	625,024	919,733
Total Assets and Deferred Outflows of Resources	<u>\$ 12,614,479</u>	<u>\$ 12,629,042</u>
Current Liabilities	\$ 158,278	\$ 55,918
Noncurrent Liabilities	503,623	1,200,339
Total Liabilities	661,901	1,256,257
Deferred Inflows of Resources	5,123,819	4,740,981
Total Liabilities and Deferred Inflows of Resources	<u>5,785,720</u>	<u>5,997,238</u>
Net Position		
Net Investment in Capital Assets	6,668,262	6,104,500
Restricted	208,676	15,732
Unrestricted	<u>(48,180)</u>	<u>511,572</u>
Total Net Position	<u>6,828,759</u>	<u>6,631,804</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 12,614,479</u>	<u>\$ 12,629,042</u>

A portion of the District's net position, \$6,668,262, reflects investment in capital assets (e.g., land, buildings, and vehicles and equipment); less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Additionally, \$208,676 of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining (\$48,180) represents unrestricted net position that may be used to meet the District's ongoing obligations to citizens and creditors.

The District's net position increased by \$196,955 during the year ended June 30, 2021.

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
June 30, 2021

Indian Prairie Public Library District's Change in Net Position

	Governmental Activities	
	FY 2021	FY 2020
Revenues		
Program Revenues		
Charges for Services	\$ 128,028	\$ 159,113
Grants and Contributions	62,733	55,035
General Revenues		
Property Taxes	3,747,596	3,593,998
Interest	(18,647)	78,546
Miscellaneous	1,381	1,983
Total Revenues	<u>3,921,091</u>	<u>3,888,675</u>
Expenses		
Culture and Recreation	<u>3,724,136</u>	<u>3,808,927</u>
Total Expenses	<u>3,724,136</u>	<u>3,808,927</u>
Increase in Net Position	196,955	79,748
Net Position-Beginning	<u>6,631,804</u>	<u>6,552,056</u>
Net Position-Ending	<u>\$ 6,828,759</u>	<u>\$ 6,631,804</u>

As shown above, revenues of \$3,921,091 exceeded expenses of \$3,724,136 resulting in the net position increase of \$196,955.

### FINANCIAL OVERVIEW

The following financial overview represents normal operating income and expenditures.

Below are the percentages of income by category in relation to total income.

	Income Sources	
	FY 2021	FY 2020
Property Taxes	95.58%	92.42%
Grants	1.60%	1.39%
Service Fees	3.27%	4.09%
Gifts and Donations	0.00%	0.03%
Interest	0.77%	1.67%
Realized/Unrealized Gain/(Loss)	-1.25%	0.35%
Collection Agency Fee	0.00%	0.00%
Miscellaneous	0.03%	0.05%
Total Income	\$ 3,921,091	\$ 3,888,675

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2021**

Below are the percentages of expenditures by category in relation to total expenditures.

	Expenditures by Category	
	FY 2021	FY 2020
Culture and Recreation		
Personnel	58.57%	72.84%
Materials	10.23%	12.42%
Building	5.29%	6.43%
Automation	2.51%	3.19%
Operations	0.55%	0.92%
Contractual Services	0.54%	0.54%
Insurance	0.41%	0.47%
Public Information	1.10%	1.60%
Contingencies	0.62%	0.45%
Capital Outlay	20.19%	1.13%
Total Expenditures	\$ 4,460,768	\$ 3,650,703

Total revenues increased \$32,416 or 0.83%. Property taxes increased \$153,598 or 4.27% from \$3,593,998 to \$3,747,596. Service fees decreased \$31,085 or 19.54% from \$159,113 to \$128,028.

Total expenditures increased \$810,065 or 22.19%. Personnel services decreased \$46,549 or 1.75%. Capital outlay increased \$859,678 or 2,088.32%.

### **Governmental Funds**

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unrestricted, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

At June 30, 2021 the District's governmental funds reported combined ending fund balances of \$1,156,077, which is a decrease of \$539,677 or 22.19% from the prior year.

The General Fund is the chief operating fund of the District. At June 30, 2021, unrestricted, unassigned fund balance of the General Fund was \$957,129. The fund balance of the General Fund decreased by \$731,576 or 43.32% during the year ended June 30, 2021.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

During the fiscal year ended June 30, 2021, there were no revisions to the budget of the General Fund. Significant differences between the final budget and the actual revenues and expenditures are summarized as follows:

- The difference between the estimated revenues and the actual revenues was \$180,270 (unfavorable).
- The difference between the estimated expenditures and the actual expenditures was \$366,819 (favorable).

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2021**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets** – The District’s investment in capital assets for its governmental activities as of June 30, 2021 amount to \$6,668,262 (net of accumulated depreciation). This investment in capital assets includes land, buildings, and furniture, fixtures, and equipment.

The total increase in the District’s investment in capital assets for the year ended June 30, 2021 was \$563,762.

Indian Prairie Public Library District's Capital Assets  
(Net of Depreciation)

	Governmental Activities	
	6/30/2021	6/30/2020
Land	\$ 491,400	\$ 491,400
Building and Improvements	5,989,946	5,605,314
Furniture, Fixtures, and Equipment	186,916	7,786
Total	\$ 6,668,262	\$ 6,104,500

No significant additions were made for the year ended June 30, 2021. New additions exceeded depreciation expense by \$563,762.

Additional information on the District’s capital assets can be found in Note 5 on page 21 of this report.

**Long-Term Debt** – At June 30, 2021, the District had no outstanding debt.

Additional information on the District’s long-term liabilities can be found in Note 6 on pages 21 – 22 of this report.

**ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES**

The District is faced with a similar economic environment as many of the other library districts are faced with. The District’s elected and appointed officials considered many factors when setting the fiscal year 2021 budget, including anticipated costs for services, economy, and tax rates. The equalized assessed valuation (EAV) for the District for 2020 is \$2,272,335,379. That represents an increase in EAV of \$102,472,047 or 4.72% over the prior year’s EAV.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the District’s finances for all those with an interest in the District’s finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the Board of Trustees, Indian Prairie Public Library District, 401 Plainfield Rd, Darien, IL 60561.

**GENERAL PURPOSE EXTERNAL  
FINANCIAL STATEMENTS**

INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

STATEMENT OF NET POSITION

June 30, 2021

<b>ASSETS</b>	
Cash and Investments	\$ 3,271,525
Property Taxes Receivable	1,986,938
Per Capita Grant Receivable	62,730
Capital Assets (net of accumulated depreciation)	<u>6,668,262</u>
Total Assets	<u>11,989,455</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Outflow, IMRF	<u>625,024</u>
Total Deferred Outflows of Resources	<u>625,024</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u><u>\$ 12,614,479</u></u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts Payable	\$ 93,619
Accrued Payroll	<u>64,659</u>
Total Current Liabilities	<u>158,278</u>
<b>Noncurrent Liabilities</b>	
Net Pension Liability	404,273
Compensated Absences	<u>99,350</u>
Total Noncurrent Liabilities	<u>503,623</u>
Total Liabilities	<u>661,901</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Inflow, IMRF	1,216,331
Unearned Property Taxes	<u>3,907,488</u>
Total Deferred Inflows of Resources	<u>5,123,819</u>
Total Liabilities and Deferred Inflows of Resources	<u>5,785,720</u>
<b>NET POSITION</b>	
Invested in Capital Assets	6,668,262
Restricted	208,676
Unrestricted	<u>(48,180)</u>
Total Net Position	<u>6,828,759</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<u><u>\$ 12,614,479</u></u>

See accompanying notes to financial statements.

INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

STATEMENT OF ACTIVITIES

June 30, 2021

FUNCTIONS/PROGRAMS	Program Revenues			Total
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental Activities				
Current				
Culture and Recreation	\$ 3,724,136	\$ 128,028	\$ 62,733	\$ (3,533,375)
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 3,724,136</u>	<u>\$ 128,028</u>	<u>\$ 62,733</u>	<u>(3,533,375)</u>
General Revenues				
Property Taxes				3,747,596
Investment Income				(18,647)
Miscellaneous Income				1,381
Total				<u>3,730,330</u>
CHANGE IN NET POSITION				196,955
NET POSITION, JULY 1				<u>6,631,804</u>
NET POSITION, JUNE 30				<u>\$ 6,828,759</u>

See accompanying notes to financial statements.

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**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**

**BALANCE SHEET  
GOVERNMENTAL FUNDS**

June 30, 2021

	Governmental Fund Types			Total Governmental Funds
	General Fund	Special Reserve Fund	Non-Major Governmental Funds	
<b>ASSETS</b>				
Cash and Investments	\$ 2,974,934	\$ 198,943	\$ 97,648	\$ 3,271,525
Property Taxes Receivable	1,887,431	-	99,507	1,986,938
Per Capita Grant Receivable	62,730	-	-	62,730
<b>TOTAL ASSETS</b>	<b>\$ 4,925,095</b>	<b>\$ 198,943</b>	<b>\$ 197,155</b>	<b>\$ 5,321,193</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 93,619	\$ -	\$ -	\$ 93,619
Accrued Payroll	64,659	-	-	64,659
Compensated Absences	99,350	-	-	99,350
<b>Total Liabilities</b>	<b>257,628</b>	<b>-</b>	<b>-</b>	<b>257,628</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Property Taxes	3,710,338	-	197,150	3,907,488
<b>Total Deferred Inflows of Resources</b>	<b>3,710,338</b>	<b>-</b>	<b>197,150</b>	<b>3,907,488</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>3,967,966</b>	<b>-</b>	<b>197,150</b>	<b>4,165,116</b>

See accompanying notes to financial statements.



INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

BALANCE SHEET  
GOVERNMENTAL FUNDS

June 30, 2021

	Governmental Fund Types			Total Governmental Funds
	General Fund	Special Reserve Fund	Non-Major Governmental Funds	
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (cont.)</b>				
<b>FUND BALANCES</b>				
Restricted				
Future Projects	-	198,943	-	198,943
Spccial Revcnuc	-	-	9,733	9,733
Working Cash	-	-	-	-
Unrestricted				
Unassigned	957,129	-	(9,729)	947,400
<b>Total Fund Balances</b>	<b>957,129</b>	<b>198,943</b>	<b>5</b>	<b>1,156,077</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 4,925,095</b>	<b>\$ 198,943</b>	<b>\$ 197,155</b>	<b>\$ 5,321,193</b>

See accompanying notes to financial statements.

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION**

June 30, 2021

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FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 1,156,077
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	6,668,262
Net pension liabilities are not current financial resources and, therefore, are not reported in the governmental funds	(404,273)
Deferred outflows of resources related to pensions are not current financial resources and, therefore, are not reported in the governmental funds	(591,307)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 6,828,759</u>

See accompanying notes to financial statements.

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2021

	Governmental Fund Type			Total Governmental Funds
	Major	Non-major		
	General	Special Reserve Fund	Special Revenue Funds	
<b>REVENUES</b>				
Property taxes	\$ 3,550,846	\$ -	\$ 196,750	\$ 3,747,596
Grants	62,730	-	-	62,730
Service Fees	128,028	-	-	128,028
Gifts and Donations	3	-	-	3
Interest	30,354	6	-	30,360
Realized/Unrealized Gain/(Loss)	(49,007)	-	-	(49,007)
Collection Agency Fee	170	-	-	170
Miscellaneous	1,211	-	-	1,211
Total Revenues	<u>3,724,335</u>	<u>6</u>	<u>196,750</u>	<u>3,921,091</u>
<b>EXPENDITURES</b>				
Current				
Culture and Recreation				
Personnel	2,507,081	-	105,712	2,612,793
Materials	456,135	-	-	456,135
Building	157,778	-	78,005	235,783
Automation	111,926	-	-	111,926
Operations	24,334	-	-	24,334
Contractual Services	24,022	-	-	24,022
Insurance	3,908	-	14,198	18,106
Public Information	49,090	-	-	49,090
Contingencies	27,735	-	-	27,735
Capital Outlay	93,902	806,942	-	900,844
Total Expenditures	<u>3,455,911</u>	<u>806,942</u>	<u>197,915</u>	<u>4,460,768</u>
<b>EXCESS (DEFICIENCY) OF</b>				
<b>REVENUES OVER EXPENDITURES</b>	<u>268,424</u>	<u>(806,936)</u>	<u>(1,165)</u>	<u>(539,677)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	<u>(1,000,000)</u>	<u>1,000,000</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,000,000)</u>	<u>1,000,000</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(731,576)</u>	<u>193,064</u>	<u>(1,165)</u>	<u>(539,677)</u>
<b>FUND BALANCES, JULY 1</b>	<u>1,688,705</u>	<u>5,879</u>	<u>1,170</u>	<u>1,695,754</u>
<b>FUND BALANCES, JUNE 30</b>	<u>\$ 957,129</u>	<u>\$ 198,943</u>	<u>\$ 5</u>	<u>\$ 1,156,077</u>

See accompanying notes to financial statements.

INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUNDS BALANCES TO THE  
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2021

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NET CHANGE IN FUND BALANCES		
TOTAL GOVERNMENTAL FUNDS	\$	(539,677)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures, however, they are capitalized and depreciated in the Statement of Activities		802,964
The change in the net pension liability is reported as an expense on the statement of activities		704,959
The change in the deferred outflow/inflow is reported as an expense on the statement of activities		(532,089)
Some expenses in the Statement of Activities (e.g., depreciation) do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		<u>(239,202)</u>
CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>196,955</u>

See accompanying notes to financial statements.

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**FIDUCIARY FUNDS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
June 30, 2021

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	<u>Deferred Compensation Plan</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ -
Deferred Compensation Plan	<u>1,677,007</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,677,007</u></u>
<b>LIABILITIES</b>	
Accounts Payable	<u>\$ -</u>
Total Liabilities	<u>-</u>
<b>NET POSITION HELD IN TRUST FOR DEFERRED COMPENSATION</b>	<u><u>\$ 1,677,007</u></u>

See accompanying notes to financial statements.

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**FIDUCIARY FUNDS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
Year Ended June 30, 2021

	<u>Deferred Compensation Plan</u>
<b>ADDITIONS</b>	
Contributions	
Member contributions	\$ 156,677
Investment Income	
Net Appreciation (Depreciation) in Fair Value of Investments	503,746
Less: Investment Expenses	<u>-</u>
Net Investment Income	<u>503,746</u>
<b>TOTAL ADDITIONS</b>	<u>660,423</u>
<b>DEDUCTIONS</b>	
Withdrawals	675,643
Miscellaneous	<u>-</u>
<b>TOTAL DEDUCTIONS</b>	<u>675,643</u>
<b>NET INCREASE</b>	(15,220)
<b>NET POSITION - JULY 1, 2020</b>	<u>1,692,227</u>
<b>NET POSITION - JUNE 30, 2021</b>	<u><u>\$ 1,677,007</u></u>

See accompanying notes to financial statements.

INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Indian Prairie Public Library District (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the accounting policies are described below.

a. Reporting Entity

The District is a body corporate and politic established under Illinois Compiled Statutes (ILCS) governed by an elected Board of Trustees. These financial statements present the District's reporting entity as required by generally accepted accounting principles. The District is considered to be a primary government since the board is separately elected and the District is fiscally independent.

Based on the criteria of GASB Statement No 61, The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No. 14 and No. 34, the District does not have any component units.

b. Fund Accounting

The District uses funds to report on its financial position and the changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into the following categories: governmental, proprietary and fiduciary. The District reports governmental funds and a single fiduciary fund.

Governmental funds are used to account for all or most of the District's general activities, including the collection and disbursement of restricted, committed, or assigned funds (special revenue funds), the funds restricted, committed, or assigned for the acquisition or construction of capital assets (capital projects funds), the funds restricted, committed, or assigned for the servicing of general long-term debt (debt service funds) and management of funds held in trust that can be used for library services (permanent fund). The general fund is used to account for all activities of the District not accounted for in some other fund.

INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT  
NOTES TO FINANCIAL STATEMENTS

June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statements of net position and the statement of activities) report information on all of the activities of the District. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, if any, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The District reports the following major governmental funds:

The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

d. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.



INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. All other revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

Property taxes, interest revenue, and charges for services are all considered to be susceptible to accrual and recognized as revenues of the current fiscal period. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The District reports unavailable/deferred revenue and unearned revenue on its financial statements. Unearned/deferred revenues arise when a potential revenue does not meet both the measurable and available or year intended to finance criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both the revenue recognition criteria are met, or when the government has a legal claim to the resources, the unavailable/unearned/deferred revenue is removed from the financial statements and revenue is recognized.

e. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general, special reserve, debt service, and all special revenue funds. All annual appropriations lapse at fiscal year-end.

INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Prepaid Item/Expenses

Prepays are valued at cost, which approximates market. The cost of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements.

g. Cash and Investments

For purpose of the Statement of Net Position, the District's cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the District's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

h. Compensated Absences

The District accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as "terminal leave" prior to retirement. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost in excess of \$5,000 and an estimated useful life in excess of one year.

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	20-50
Furniture, fixtures and equipment	5-10

j. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an acquisition/reduction of net position that applies to a future period and therefore will not be recognized as an outflow of resources(expense)/inflow of resources (revenue) until that future time.

l. Interfund Transactions

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

m. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. Committed fund balance is constrained by formal actions of the District's Board, which is considered the District's highest level of decision making authority. Formal actions include ordinances approved by the Board. Assigned fund balance represents amounts constrained by the District's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the District's director. Any residual fund balance of the General Fund is reported as unassigned. Deficit fund balances in any other governmental funds are also reported as unassigned.

The District's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending, the District considers committed funds to be expended first followed by assigned and then unassigned.

## INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

## NOTES TO FINANCIAL STATEMENTS

June 30, 2021

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****m. Fund Balances/Net Position (Continued)**

The various Special Revenue Funds supported by property taxes are restricted due to the restricted revenue streams of the fund balance. These funds also target no less than three months of operating expenditures be included in unassigned fund balance for fiscal sustainability. Other funds are restricted due to the nature of the contributions to the fund.

In the government-wide financial statements, restricted net positions are legally restricted by outside parties for a specific purpose. None of the net position is restricted as a result of enabling legislation adopted by the District. Net investment in capital assets is the book value of the capital assets less outstanding principal balances of debt issued to construct or acquire the capital assets.

**n. Accounting Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditure/expenses during the reporting period. Actual results could differ from those estimates.

**2. DEPOSITS AND INVESTMENTS**

Permitted Deposits and Investments – Statutes and the District’s investment policy authorize the District to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services and Illinois Funds.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but operates in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Fund’s share price, which is the price for which the investment could be sold.

INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

2. DEPOSITS AND INVESTMENTS (Continued)

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the District's deposits may not be returned to it. To guard against credit risk for deposits with financial institutions, the District's investment policy requires that deposits with financial institutions in excess of FDIC be collateralized with collateral of at least 100% of the deposits at institution held by an independent third party in the name of the District.

At June 30, 2021, the carrying amount of the District's deposits totaled \$3,718,724, and the bank balances totaled \$3,809,098. Additionally, at year-end, the District has \$1,586,333 invested in the Illinois Funds.

b. Investments

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the District will not be able to recover the value of its investments that are in the possession of an outside party. To limit its exposure, the District's investment policy requires that deposit with financial institutions in excess of FDIC be collateralized with collateral held by an independent third party in the name of the District. At year-end, the entire amount of the bank balance of the deposits was covered by federal depository or equivalent insurance. The Illinois Funds is not subject to custodial credit risk.

Interest rate risk is the risk that change in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the District limits its exposure to interest rate risk by investing in primarily short-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio. However, investment purchases mirror daily cash flow needs. Consequently, there is no limit attached to the maturity dates of the investment purchases as a means of managing the District's exposure to fair value losses arising from increasing interest rates.

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The District's investment policy does not mitigate credit risk. At year-end, the District's investments in the Illinois Funds were rated AAAM by Standard & Poor's.

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

June 30, 2021

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments (Continued)

Concentration of credit risk is the risk that the District has a high percentage of its investments invested in one type of investment. The District's investment policy does not mitigate concentration of credit risk. However, at year-end, the District does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments). The following table presents the investments and maturities of the District held by MPI Investment Management, Inc.:

Investment Type	Fair Value	Investment Maturities in Years			
		Less than 1	1-5	6-10	Greater than 10
Cash and Cash Equivalent	\$ 224,316	\$ 224,316	\$ -	\$ -	\$ -
US Government and Agency Obligations	100,094	-	100,094	-	-
Mortgage Pools	1,272,040	54,764	602,491	595,749	19,036
Totals	<u>\$ 1,596,450</u>	<u>\$ 279,080</u>	<u>\$ 702,585</u>	<u>\$ 595,749</u>	<u>\$ 19,036</u>

3. RECEIVABLES – TAXES

Property taxes for 2020 attach as an enforceable lien on January 1, 2020, on property values assessed as of the same date. Taxes are levied by December 31 of the subsequent fiscal year (by passage of a Tax Ordinance). Tax bills are prepared by the County and issued on or about June 1, 2021 and September 1, 2021. The County collects such taxes and remits them periodically. Based upon actual collection experience, uncollectible property taxes are immaterial, therefore, an allowance provision has not been recorded. The District has deferred recognition of the 2020 tax levy as it is intended to fund operations of the 2021 fiscal year.

4. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; illnesses of employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. The amount of coverage has not decreased, nor have settled claims from these risks have not exceeded commercial insurance coverage for the past three fiscal years.

INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 491,400	\$ -	\$ -	\$ 491,400
Capital assets being depreciated				
Building and improvements	8,085,931	588,922	-	8,674,853
Furniture, fixtures, and equipment	380,751	214,042	-	594,793
Total capital assets being depreciated	<u>8,466,682</u>	<u>802,964</u>	<u>-</u>	<u>9,269,646</u>
Less accumulated depreciation for				
Building improvements	2,480,617	204,290	-	2,684,907
Furniture, fixtures, and equipment	372,965	34,912	-	407,877
Total accumulated depreciation	<u>2,853,582</u>	<u>239,202</u>	<u>-</u>	<u>3,092,784</u>
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	<u>\$ 6,104,500</u>	<u>\$ 563,762</u>	<u>\$ -</u>	<u>\$ 6,668,262</u>

Depreciation expense was charged to functions of the primary government as follows:

GOVERNMENTAL ACTIVITIES	
Culture and Recreation	<u>\$ 239,202</u>

6. LONG-TERM DEBT

a. Changes in Long-term Liabilities

Compensated absences and net pension liability are generally liquidated by the General Fund. The following is a summary of changes in long-term liabilities during the year ended June 30, 2021:

	Balances July 1	Additions	Reductions	Balances June 30	Current Portion
GOVERNMENTAL ACTIVITIES					
Compensated absences	\$ 91,107	\$ 99,350	\$ 91,107	\$ 99,350	\$ -
Net pension liability	1,109,232	-	704,959	404,273	-
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 1,200,339</u>	<u>\$ 99,350</u>	<u>\$ 796,066</u>	<u>\$ 503,623</u>	<u>\$ -</u>



INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

6. LONG-TERM DEBT (Continued)

c. Legal Debt Margin

Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes provides, "...no municipality having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 2.875% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

Assessed Valuation - 2020	<u>\$ 2,272,335,379</u>
Legal Debt Limit - 2.875% of Assessed Value	\$ 65,329,642
Amount of Debt Applicable to Limit	<u>-</u>
Legal Debt Margin	<u>\$ 65,329,642</u>

7. INDIVIDUAL FUND DISCLOSURES

a. Transfers

Transfers between funds during the year were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 1,000,000
Special Reserve Fund	1,000,000	-
TOTAL ALL FUNDS	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>

INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

8. DEFICIT FUND BALANCES

The IMRF Fund and the Liability Insurance Fund had a deficit fund balances as of June 30, 2021.

Fund	Balance as of June 30, 2021
IMRF Fund	\$ (9,265)
Liability Insurance Fund	(464)
Total Deficit Balances	<u>\$ (9,729)</u>

9. CONTINGENT LIABILITIES

a. Litigation

The District is not aware of any litigation which might have a material adverse effect on the District's financial position.

b. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures, which may be disallowed by the grantor cannot be determined at this time. The District does not expect to have any such liability if any were to arise it would be immaterial.

10. DEFERRED COMPENATION PLAN

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all government employees, permits them to defer a portion of their salary until future year. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are held in Trust for the exclusive benefit of participants and their beneficiaries.

INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

11. DEFINED BENEFIT PENSION PLAN

The District's contributes to a defined benefit pension plan: the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions, and employer contributions for all plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. IMRF's plan does not issue a separate report for the plan. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

*Plan Administration*

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

*Plan Membership*

At December 31, 2020, IMRF membership consisted of:

Retirees and beneficiaries	68
Inactive, non-retired members	35
Active plan members	30
TOTAL	133

*Benefits Provided*

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. The final rate of earnings is the highest total earnings during one consecutive 48 months within the last 10 year of IMRF services divided by 48.

INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

11. DEFINED BENEFIT PENSION PLAN (Continued)

*Benefits Provided (Continued)*

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. The final rate of earnings is the highest total earnings during any consecutive 96 months within the last 10 years of IMRF service, divided by 96.

*Contributions*

The District employees participating in IMRF are required to contribute 4.5% of their annual eligible covered salary. The member rate is established by state statute. The District is required to contribute at an actuarially determined rate. The employer rate for calendar year 2020 was 13.24% of payroll. The District's contribution requirements are established and may be amended by the IMRF Board of Trustees.

*Actuarial Assumptions*

The District's net pension liability was measured as of December 31, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2020
Actuarial cost method	Entry Age Normal
Assumptions	
Inflation	2.50%
Salary increases	3.35% to 14.25%
Investment rate of return	7.25%
Cost of living adjustments	2.50%
Asset valuation method	Market Value of Assets

INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

11. DEFINED BENEFIT PENSION PLAN (Continued)

*Net Pension*

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

*Discount Rate*

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that The District's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate.

Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

11. DEFINED BENEFIT PENSION PLAN (Continued)

*Changes in Net Pension Liability*

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
Balances at January 1, 2020	\$ 9,969,556	\$ 8,860,324	\$ 1,109,232
Changes for the period			
Service cost	146,589	-	146,589
Interest	709,880	-	709,880
Difference between expected and actual experience	104,935	-	104,935
Changes in assumptions	(101,106)	-	(101,106)
Employer contributions	-	212,258	(212,258)
Employee contributions	-	72,142	(72,142)
Net investment income	-	1,275,117	(1,275,117)
Benefit payments and refunds	(502,799)	(502,799)	-
Other	-	5,740	(5,740)
Net changes	357,499	1,062,458	(704,959)
Balances at December 31, 2020	\$ 10,327,055	\$ 9,922,782	\$ 404,273

Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

## INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

## NOTES TO FINANCIAL STATEMENTS

June 30, 2021

## 11. DEFINED BENEFIT PENSION PLAN (Continued)

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources*

For the year ended December 31, 2020, the District recognized pension expense of \$54,772. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 98,181	\$ -
Changes in assumption	-	50,248
Net difference between projected and actual earnings on pension plan investments	408,510	1,166,083
Contributions after measurement date	118,333	-
<b>TOTAL</b>	<b>\$ 625,024</b>	<b>\$ 1,216,331</b>

\$118,333 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ending June 30, 2021.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

Year Ending December 31	Net Deferred Outflows of Resources
2020	(191,205)
2021	(93,044)
2022	(297,299)
2023	(128,092)
2024	-
Thereafter	-
<b>TOTAL</b>	<b>\$ (709,640)</b>

INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

11. DEFINED BENEFIT PENSION PLAN (Continued)

Illinois Municipal Retirement Fund (Continued)

*Discount Rate Sensitivity*

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of The District calculated using the discount rate of 7.25% as well as what The District's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 1,618,741	\$ 404,273	\$ (572,512)

12. OTHER POSTEMPLOYMENT BENEFITS

*Plan Description*

In addition to providing the pension benefits described, the District provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions, and any employer contributions are governed by the District and can be amended by the District through its personnel manual and union contracts. The plan does not issue a separate report. The activity of the plan is reported in the District's governmental activities. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

*Benefits Provided*

The District provides OPEB to its retirees. To be eligible for benefits, an employee must qualify for retirement under the District's retirement plan.

All health care benefits are provided through the District's health insurance plan. The benefit levels are the same as those afforded to active employees. Eligibility in library sponsored health care plans is discontinued upon eligibility for federally sponsored health care benefits. Retirees pay the full premium to continue in the plan, so no implicit benefit as defined by GASB Statement No. 75 is created.



INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

12. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Total OPEB Liability

Based on the size of the District, the number of active plan members, retirees paying the entire premium, and comparison of actuarial valuations for similar entities with similar benefits, the District's total OPEB liability as of June 30, 2021 is immaterial and, therefore, not recorded by the District and no further disclosure is deemed necessary.

13. FUND BALANCES

a. Classifications

Amounts for specific purposes by fund and fund balance classifications for the year ended June 30, 2021, are as follows:

Classification/Fund	Purpose	Amount
Nonspendable:		
Working Cash Fund (legally required)	Emergency working cash	-
Total Nonspendable		-
Restricted:		
IMRF Fund	IMRF retirement costs	-
Social Security Fund	Social Security retirement costs	256
Liability Insurance Fund	Insurance and risk management costs	-
Building Maintenance Fund	Building maintenance costs	9,477
Special Reserve Fund	Future construction projects	199,029
Total Restricted		208,762
Unassigned:		
IMRF Fund	IMRF retirement costs	(9,265)
Liability Insurance Fund	Insurance and risk management costs	(464)
General Fund		957,043
Total Unassigned		947,314
Total Fund Balance		\$ 1,156,077

INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

14. RESTRICTED NET POSITION

Restricted net position represents net position whose use is subject to constraints that are either: (1) externally imposed by creditors, grantors, or laws or regulations of other governments, or (2) imposed by law through constitutional provisions or enabling legislation.

Restricted net position at June 30, 2021 is \$208,762 in the Statement of Net Position. The restricted net position represents funds remaining from separate dedicated tax levies that can only be used for the specific purpose for which they were levied. Those levies were deposited in the following special revenue funds: IMRF Fund, Social Security Fund, Liability Insurance Fund, and Building Maintenance Fund.

15. SUBSEQUENT EVENTS

Management evaluated subsequent events through October 25, 2021, the date the financial statements were available to be issued.

In December 2019, a novel strain of coronavirus surfaced in Wuhan, China, and has spread around the world, with resulting business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and financial position of the District could be materially adversely affected. The extent to which the coronavirus (or any other disease or epidemic) impacts business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus or treat its impact, among others. No adjustments have been made to these financial statements as a result of this uncertainty.

**REQUIRED SUPPLEMENTARY INFORMATION**

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Property Taxes	\$ 3,740,844	\$ 3,740,844	\$ 3,550,846
Per Capita Grant	53,161	53,161	62,730
Other Grants	-	-	-
IL Historical Records Preservation	-	-	-
Service Fees:			
Copier	2,300	2,300	1,636
Computer Copies	7,500	7,500	6,890
Fines/Fees	25,500	25,500	17,205
Lost Materials	4,000	4,000	4,010
Non-Resident Fees	47,000	47,000	83,852
Meeting Room Rental	-	-	-
Passport Fees	17,500	17,500	10,990
Other Service Fees	1,500	1,500	3,445
Gifts/Donations	500	500	3
Collection Agency Fee	150	150	170
Interest	-	-	30,354
Realized/Unrealized Gain/(Loss) on Investment	-	-	(49,007)
Miscellaneous	4,650	4,650	1,211
<b>Total Revenues</b>	<u>3,904,605</u>	<u>3,904,605</u>	<u>3,724,335</u>
<b>EXPENDITURES</b>			
<b>Current</b>			
<b>Personnel:</b>			
Salaries	2,294,105	2,294,105	2,066,607
Medical/Life Insurance	174,732	174,732	145,896
Staff Development	15,200	15,200	6,174
Recruitment	-	-	-
Benefits - IMRF	219,079	219,079	171,555
Benefits - FICA	170,513	170,513	104,701
Workers Compensation	5,952	5,952	5,646
Unemployment Insurance	3,000	3,000	2,484
Employee Assistance Program	-	-	-
Data Expense Reimbursement	-	-	2,893
Board Development	750	750	1,125
<b>Total Personnel</b>	<u>2,883,331</u>	<u>2,883,331</u>	<u>2,507,081</u>

(See independent auditor's report.)

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>EXPENDITURES (cont)</b>			
<b>Current (cont)</b>			
<b>Materials:</b>			
Books	170,650	170,650	141,733
Periodicals	26,325	26,325	15,907
Audio	35,350	35,350	31,539
Video	43,950	43,950	30,537
Multi-Media	11,250	11,250	5,305
Electronic Materials	168,700	168,700	202,666
Console Games	7,000	7,000	6,709
Life Skills/ESL	1,000	1,000	936
Materials Supplies	21,000	21,000	20,803
<b>Total Materials</b>	<u>485,225</u>	<u>485,225</u>	<u>456,135</u>
<b>Building:</b>			
Cleaning Service	71,500	71,500	56,717
Maintenance Supplies	17,000	17,000	15,696
Building Maintenance/Repairs	31,000	31,000	55,778
Utilities	9,900	9,900	3,641
Security System Monitoring	700	700	869
Property Maintenance	40,000	40,000	25,077
<b>Total Building</b>	<u>170,100</u>	<u>170,100</u>	<u>157,778</u>
<b>Automation:</b>			
Supplies	17,000	17,000	10,860
Automation-Prof Services	4,000	4,000	2,950
Purchase of Equipment	10,750	10,750	5,020
Automation Equipment Maintenance	12,979	12,979	13,701
Software	8,393	8,393	14,970
SWAN Maintenance	47,988	47,988	48,331
New Technologies	1,000	1,000	1,427
Telecommunications	14,465	14,465	14,667
<b>Total Automation</b>	<u>116,575</u>	<u>116,575</u>	<u>111,926</u>

(See independent auditor's report.)

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>EXPENDITURES (cont)</b>			
<b>Current (cont)</b>			
<b>Operations:</b>			
Office Supplies	12,000	12,000	10,540
Photocopy Supplies	5,000	5,000	2,081
Patron Cards	600	600	-
Postage	6,400	6,400	618
Non-Payment Reimbursements	1,500	1,500	91
Travel	1,500	1,500	1,023
Bank and Investment Fees	3,000	3,000	7,868
Organizational Membership	3,500	3,500	2,113
<b>Total Operations</b>	<u>33,500</u>	<u>33,500</u>	<u>24,334</u>
<b>Contractual Services:</b>			
Professional Services	8,220	8,220	8,330
Legal Services	4,000	4,000	3,813
Credit Bureau	900	900	752
Audit	4,000	4,000	4,150
Equipment Maint./Repair	-	-	-
Equipment Maint. Contracts	-	-	-
Photocopy Maint. Contracts	6,000	6,000	6,977
<b>Total Contractual Services</b>	<u>23,120</u>	<u>23,120</u>	<u>24,022</u>
<b>Insurance:</b>			
Multi-peril Physical Assets	11,941	11,941	739
Bonding & Liability	3,169	3,169	3,169
<b>Total Insurance</b>	<u>15,110</u>	<u>15,110</u>	<u>3,908</u>
<b>Public Information</b>			
Legal Notices	1,500	1,500	1,277
Marketing	38,840	38,840	27,409
Information Supplies	500	500	278
Programming	29,200	29,200	20,126
Information Printing	2,200	2,200	-
<b>Total Public Information</b>	<u>72,240</u>	<u>72,240</u>	<u>49,090</u>

(See independent auditor's report.)

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**

For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
EXPENDITURES (cont)			
Current (cont)			
Capital Outlay	-	-	93,902
Contingencies	23,529	23,529	27,735
Total Expenditures	3,822,730	3,822,730	3,455,911
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	81,875	81,875	268,424
OTHER FINANCING SOURCES (USES)			
Transfers In (Out)	-	-	(1,000,000)
NET CHANGE IN FUND BALANCE	<u>\$ 81,875</u>	<u>\$ 81,875</u>	(731,576)
FUND BALANCE, JULY 1			<u>1,688,705</u>
FUND BALANCE, JUNE 30			<u>\$ 957,129</u>

(See independent auditor's report.)

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**ILLINOIS MUNICIPAL RETIREMENT FUND**  
December 31, 2020\*

	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 212,258	\$ 182,591	\$ 211,458	\$ 203,560	\$ 204,630	\$ 192,777	\$ 177,173
Contributions in relation to the actuarially determined contribution	212,258	182,591	220,916	202,413	204,629	192,776	181,305
Contribution Deficiency/(Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,458)</u>	<u>\$ 1,147</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ (4,132)</u>
Covered-employee payroll	\$ 1,603,158	\$ 1,540,856	\$ 1,575,691	\$ 1,539,791	\$ 1,501,320	\$ 1,494,393	\$ 1,324,166
Contributions as a percentage of covered-employee payroll	13.24%	11.85%	14.02%	13.15%	13.63%	12.90%	13.69%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percentage of pay, closed and the amortization period was 23 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.25% compounded annually.

\*IMRF's measurement date is December 31, 2020; therefore information above is presented for the calendar year ended December 31, 2020.

(See independent auditor's report.)



**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY**  
**AND RELATED RATIOS - ILLINOIS MUNICIPAL RETIREMENT FUND**  
 December 31, 2020\*

	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service cost	\$ 146,589	\$ 169,577	\$ 153,434	\$ 164,587	\$ 157,471	\$ 143,721	\$ 146,819
Interest	709,880	668,039	646,933	633,677	594,598	552,904	498,958
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	104,935	235,766	(49,314)	45,908	126,969	176,829	84,098
Changes of assumptions	(101,106)	-	260,816	(273,145)	(30,692)	9,805	289,894
Benefit payments, including refunds of member contributions	(502,799)	(466,746)	(396,010)	(381,397)	(343,985)	(300,190)	(276,015)
Net change in total pension liability	357,499	606,636	615,859	189,630	504,361	583,069	743,754
Total Pension Liability - Beginning	9,969,556	9,362,920	8,747,061	8,557,431	8,053,070	7,470,001	6,726,247
Total Pension Liability - Ending	\$ 10,327,055	\$ 9,969,556	\$ 9,362,920	\$ 8,747,061	\$ 8,557,431	\$ 8,053,070	\$ 7,470,001
Plan Fiduciary Net Position							
Contributions - employer	\$ 212,258	\$ 182,591	\$ 220,916	\$ 202,413	\$ 204,629	\$ 192,776	\$ 181,305
Contributions - member	72,142	69,339	70,907	68,901	69,224	67,248	60,977
Net investment income	1,275,117	1,390,433	(424,275)	1,242,933	434,886	31,989	368,428
Benefit payments, including refunds of member contributions	(502,799)	(466,746)	(396,010)	(381,397)	(343,985)	(300,190)	(276,015)
Other	5,740	136,995	128,154	(145,530)	109,406	76,845	26,510
Net change in plan fiduciary net position	1,062,458	1,312,612	(400,308)	987,320	474,160	68,668	361,205
Plan Fiduciary Net Position - Beginning	8,860,324	7,547,712	7,948,020	6,960,700	6,486,540	6,417,872	6,056,667
Plan Fiduciary Net Position - Ending	\$ 9,922,782	\$ 8,860,324	\$ 7,547,712	\$ 7,948,020	\$ 6,960,700	\$ 6,486,540	\$ 6,417,872
Employer's Net Pension Liability (Asset)	\$ 404,273	\$ 1,109,232	\$ 1,815,208	\$ 799,041	\$ 1,596,731	\$ 1,566,530	\$ 1,052,129

(See independent auditor's report.)  
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**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY**  
**AND RELATED RATIOS - ILLINOIS MUNICIPAL RETIREMENT FUND**

December 31, 2020\*

	2020	2019	2018	2017	2016	2015	2014
Employer's Net Pension Liability (Asset)	\$ 404,273	\$ 1,109,232	\$ 1,815,208	\$ 799,041	\$ 1,596,731	\$ 1,566,530	\$ 1,052,129
Plan fiduciary net position as a percentage of the total pension liability (asset)	96.09%	88.87%	80.61%	90.87%	81.34%	80.55%	85.92%
Covered-employee payroll	\$ 1,603,158	\$ 1,540,856	\$ 1,575,691	\$ 1,539,791	\$ 1,501,320	\$ 1,494,393	\$ 1,324,166
Employer's net pension liability as a percentage of covered-employee payroll	25.22%	71.99%	115.20%	51.89%	106.36%	104.83%	79.46%

Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

\*IMRF's measurement date is December 31, 2020; therefore information above is presented for the calendar year ended December 31, 2020.

(See independent auditor's report.)

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

June 30, 2021

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**LEGAL COMPLIANCE AND ACCOUNTABILITY**

**Budgets**

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted (at the fund level) for the General, Special Reserve, and Special Revenue Funds. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. The District prepares and submits to the Board a proposed operating budget for the fiscal year. The operating budget includes proposed expenditures/expenses and the means of financing them. Annual budgets are adopted for the General Fund on a basis consistent with GAAP. The legal level of budgetary control is at the fund level.
2. The proposed operating budget is adopted by the Board at a public meeting.
3. Any amendments to the budget must be adopted by the Board at a public meeting.
4. Budgeted amounts presented in the financial statements are those as originally adopted by the Board and final budgeted amounts after amendments. The budget was approved on September 16, 2020.

**NON-MAJOR GOVERNMENTAL FUNDS**

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
June 30, 2021

	Special Revenue					Totals
	IMRF	Social Security	Liability Insurance	Building Maintenance	Working Cash	
<b>ASSETS</b>						
Cash and investments	\$ 15,933	\$ 23,355	\$ 7,936	\$ 50,424	\$ -	\$ 97,648
Property tax receivable	25,679	23,539	8,560	41,729	-	99,507
<b>TOTAL ASSETS</b>	<b>\$ 41,612</b>	<b>\$ 46,894</b>	<b>\$ 16,495</b>	<b>\$ 92,153</b>	<b>\$ -</b>	<b>\$ 197,155</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Property Taxes	50,877	46,638	16,959	82,676	-	197,150
Total Deferred Inflows of Resources	50,877	46,638	16,959	82,676	-	197,150
Total Liabilities and Deferred Inflows of Resources	50,877	46,638	16,959	82,676	-	197,150
<b>FUND BALANCES</b>						
<b>Restricted</b>						
Special Revenue	-	256	-	9,477	-	9,733
Working Cash	-	-	-	-	-	-
<b>Unrestricted</b>						
Total Fund Equities	(9,265)	256	(464)	9,477	-	5
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 41,612</b>	<b>\$ 46,894</b>	<b>\$ 16,495</b>	<b>\$ 92,153</b>	<b>\$ -</b>	<b>\$ 197,155</b>

(See independent auditor's report )

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2021

	Special Revenues					Totals
	IMRF	Social Security	Liability Insurance	Building Maintenance	Working Cash	
<b>REVENUES</b>						
Property Taxes	\$ 54,765	\$ 46,651	\$ 14,199	\$ 81,134	\$ -	\$ 196,750
Interest	-	-	-	-	-	-
Gain/(Loss) on Investments	-	-	-	-	-	-
Total Revenues	<u>54,765</u>	<u>46,651</u>	<u>14,199</u>	<u>81,134</u>	<u>-</u>	<u>196,750</u>
<b>EXPENDITURES</b>						
Culture and Recreation						
Personnel						
IMRF	55,812	-	-	-	-	55,812
FICA	-	49,900	-	-	-	49,900
Building	-	-	-	78,005	-	78,005
Insurance	-	-	14,198	-	-	14,198
Capital Outlay	-	-	-	-	-	-
Total Expenditures	<u>55,812</u>	<u>49,900</u>	<u>14,198</u>	<u>78,005</u>	<u>-</u>	<u>197,915</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>(1,047)</u>	<u>(3,249)</u>	<u>1</u>	<u>3,129</u>	<u>-</u>	<u>(1,165)</u>
Other financing sources (uses):						
Transfers from (to) general fund	-	-	-	-	-	-
<b>FUND BALANCES, JULY 1</b>	<u>(8,218)</u>	<u>3,505</u>	<u>(465)</u>	<u>6,348</u>	<u>-</u>	<u>1,170</u>
<b>FUND BALANCES, JUNE 30</b>	<u>\$ (9,265)</u>	<u>\$ 256</u>	<u>\$ (464)</u>	<u>\$ 9,477</u>	<u>\$ -</u>	<u>\$ 5</u>

(See independent auditor's report.)

**SUPPLEMENTARY INFORMATION**

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**  
**PROPERTY TAX ASSESSED VALUATIONS, RATES, EXTENSIONS, AND COLLECTIONS**  
 June 30, 2021

Tax Levy Year	2020				2019			
	DuPage County		Cook County		DuPage County		Cook County	
Assessed Valuation	2,119,888,468		152,446,911		2,041,732,032		128,131,300	
	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
<b>Tax Extensions</b>								
Corporate	0.1628	\$ 3,451,178	0.1695	\$ 259,160	0.1639	\$ 3,346,399	0.1724	\$ 221,667
I.M.R.F.	0.0024	50,877	0.0000	-	0.0026	53,085	0.0000	-
Social Security	0.0022	46,638	0.0000	-	0.0023	46,960	0.0000	-
Liability Insurance	0.0008	16,959	0.0000	-	0.0007	14,292	0.0000	-
Building Maintenance	0.0039	82,676	0.0000	-	0.0039	79,627	0.0000	-
	<u>0.1721</u>	<u>3,648,328</u>	<u>0.1695</u>	<u>259,160</u>	<u>0.1734</u>	<u>3,540,363</u>	<u>0.1724</u>	<u>221,667</u>
Total DuPage Co Extension		\$ 3,648,328				\$ 3,540,363		
Total Cook Co Extension		<u>259,160</u>				<u>221,667</u>		
<b>Total Extensions</b>		\$ 3,907,488				\$ 3,762,030		
<b>Tax Collections:</b>								
year ended June 30, 2021		\$ 1,920,548				\$ 1,827,048		
Previous years		<u>-</u>				<u>1,929,106</u>		
<b>Total Collected</b>		<u>\$ 1,920,548</u>				<u>\$ 3,756,154</u>		
<b>Percent Collected</b>		<u>49.15%</u>				<u>99.84%</u>		

Property tax rates are per \$100 of assessed valuation. Assessed valuation, rates and extended amounts of property taxes levied have been presented for each of the counties for which the District files a property tax levy.



**TAX LEVY ORDINANCE**

**ORDINANCE NO. 2021-5**

**INDIAN PRAIRIE PUBLIC LIBRARY DISTRICT**

**FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 TO JUNE 30, 2022**

**WHEREAS**, applicable statutes authorize the Board of Library Trustees to levy taxes for library purposes.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of Library Trustees of the Indian Prairie Public Library District as follows:

**Section 1:** Ordinance No. 2021-4 (Budget and Appropriation Ordinance) previously passed by the Board is incorporated by reference.

**Section 2:** A tax in the sum of \$4,138,233 is levied upon all taxable property within the District, said tax levied to defray expenses and liabilities of the District for the fiscal year beginning July 1, 2021 ending June 30, 2022 for the specific objects and purposes indicated as follows:

**CORPORATE FUND**

	<b><u>Appropriation</u></b>	<b><u>Levy</u></b>
Personnel	\$3,250,000	\$2,975,333
Materials	525,000	485,000
Building Operations	350,000	166,000
Office Operations	42,000	37,300
Technology & Maker	200,000	144,000
Contractual Services	35,000	25,000
Insurance	25,000	3,000
Communications/Publicity	50,000	46,000

	<u>Appropriation</u>	<u>Levy</u>
Programs	45,000	37,000
	\$4,522,000	\$3,918,633
<b>TOTAL CORPORATE FUND LEVY</b>		<u>\$3,918,633</u>

**SPECIAL TAX FUNDS**

Audit	\$ -0-	\$ -0-
IMRF	63,000	58,200
Social Security	55,000	52,000
Liability Insurance	19,000	16,400
Building and Equipment (.02% Special Tax)	<u>\$ 100,000</u>	<u>\$ 93,000</u>
	<u>\$ 237,000</u>	<u>\$ 219,600</u>
<b>TOTAL SPECIAL TAX FUNDS LEVIES</b>		<b>\$ 219,600</b>

**LEVY RECAP**

Corporate Fund Levy	\$3,918,633
Special Tax Funds Levies	\$ 219,600
Total Levy	\$4,138,233

**Section 3:** The Secretary is authorized and directed to file a certified copy of this Ordinance with the County Clerks of Cook County and DuPage County within the time specified by law.

**Section 4:** This Ordinance is in full force and effect from and after its passage.

ADOPTED November 17, 2021, pursuant to a roll call vote as follows:

**AYES:** \_\_\_\_\_

**NAYS:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

\_\_\_\_\_  
Victoria Suriano, President  
Board of Library Trustees  
Indian Prairie Public Library District

\_\_\_\_\_  
Crystal Megaridis, Secretary  
Board of Library Trustees  
Indian Prairie Public Library District

## Request to Purchase Meeting Room Tables and Chairs for Children

The library has never had properly sized meeting room tables and chairs for young children.

The request is to purchase 12 tables, 24x60" and 26" high (adult sized tables are 29" high), and 24 stackable chairs with a seat height of 15" (adult sized seat height is 18").

I reviewed this request with the Building and Grounds Committee. They recommend the purchase, but also suggested I look for tables that are height adjustable.

The criteria I used in selecting adult meeting room tables, as part of the renovation, was that they are easy for staff to move around and set up and that they can be stored in an efficient manner. We looked at several tables at that time and chose KI Modified Trek Flip-Top Tables. These tables are on casters and so they are easily movable. Their tops easily flip down and they can be "nested" together in storage which saves space. No more lifting and carrying of tables and we're able to store the tables in a storage area when they are not needed in the meeting space.

In my research to find height adjustable tables for this request I was able to find only one table, made by 3 Branch, that fits that same criteria, is height adjustable, and will adjust the height to 26".

Ki: 12 Nesting flip-top tables and 24 chairs - \$12,966.55

3 Branch: 12 Nesting flip-top tables, adjustable height and 24 chairs - \$24,800

I request the library purchase the KI plan.

## Willowbrook TIF

Willowbrook is proposing a TIF for an area known as "Executive Plaza" which is the industrial/office area bounded by Route 83 to the west, 72<sup>nd</sup> Court to the north, Soper Road and Madison Street to the east, and I-55 to the south. The length of time for the TIF is 23 years.

A TIF requires the establishment of a Joint Review Board which consists of the taxing districts impacted by the TIF. These taxing bodies are:

- College of DuPage
- DuPage County
- Grade School District 62
- High School District 86
- Village of Willowbrook
- Tri-State Fire Protection District
- Downers Grove Township
- Indian Prairie Library
- Burr Ridge Park District
- Tri-State Park District

Willowbrook hosted a meeting of the Joint Review Board to review the TIF. I attended the meeting along with six of the other taxing bodies. I've attached the powerpoint from that meeting. After the presentation, Willowbrook asked for a vote on a resolution that recommends approval of the TIF. All of the taxing bodies present voted in the affirmative.

There will be a public meeting about the TIF on December 20. The village is accepting written comments from the taxing bodies prior to the public meeting.

When a TIF district is created, the property values for all of the parcels within the district are frozen, creating a base value. As development occurs and property values increase, the overall value of the district increases as well. This new value that is created is called the increment, which is the difference between the current total value and the base value. The increment is collected into a special fund that the City can then invest back into the district under specific rules.

Establishment of a TIF does not reduce property tax revenues available to the overlapping taxing bodies. **These taxing bodies continue to collect the property taxes at the base value throughout the life of the TIF.** Upon the expiration of the TIF, property taxes continue to be distributed to the school districts, county, community college, and all other affected taxing districts in the same manner as if the TIF did not exist.

Essentially the TIF means that the library will not see any growth in the property taxes from this area. The Village Manager offered to have the village's finance people determine the dollar amount that translates to, but will not have that information for another week or so. He stated

that Tri-State determined their impact would be \$2,600. I'm not exactly sure how to determine the new property tax dollars that would be lost annually given that we're under the tax cap, but based on the area's EAV as a percentage of our entire EAV and the additional monies we received this fiscal year, my estimate is \$2,000.

The ultimate goal of the TIF is to develop the area in a way that attracts businesses and increases the EAV which would then provide more revenue for the taxing bodies. Within the TIF there is an option for mixed use development that would include residential. If that occurs the library would receive 2% of the TIF monies collected as an impact fee. However, it is doubtful that residential will be part of the plan.

Proposed Willowbrook  
Redevelopment Corridor TIF



**Joint Review Board (JRB)  
Meeting  
November 1, 2021**

# Proposed Willowbrook Redevelopment Corridor TIF



## Overview:

I. Background on TIF District

II. Factors Qualifying Area for Inclusion in TIF District

III. Key Elements of TIF Plan

IV. Next Steps

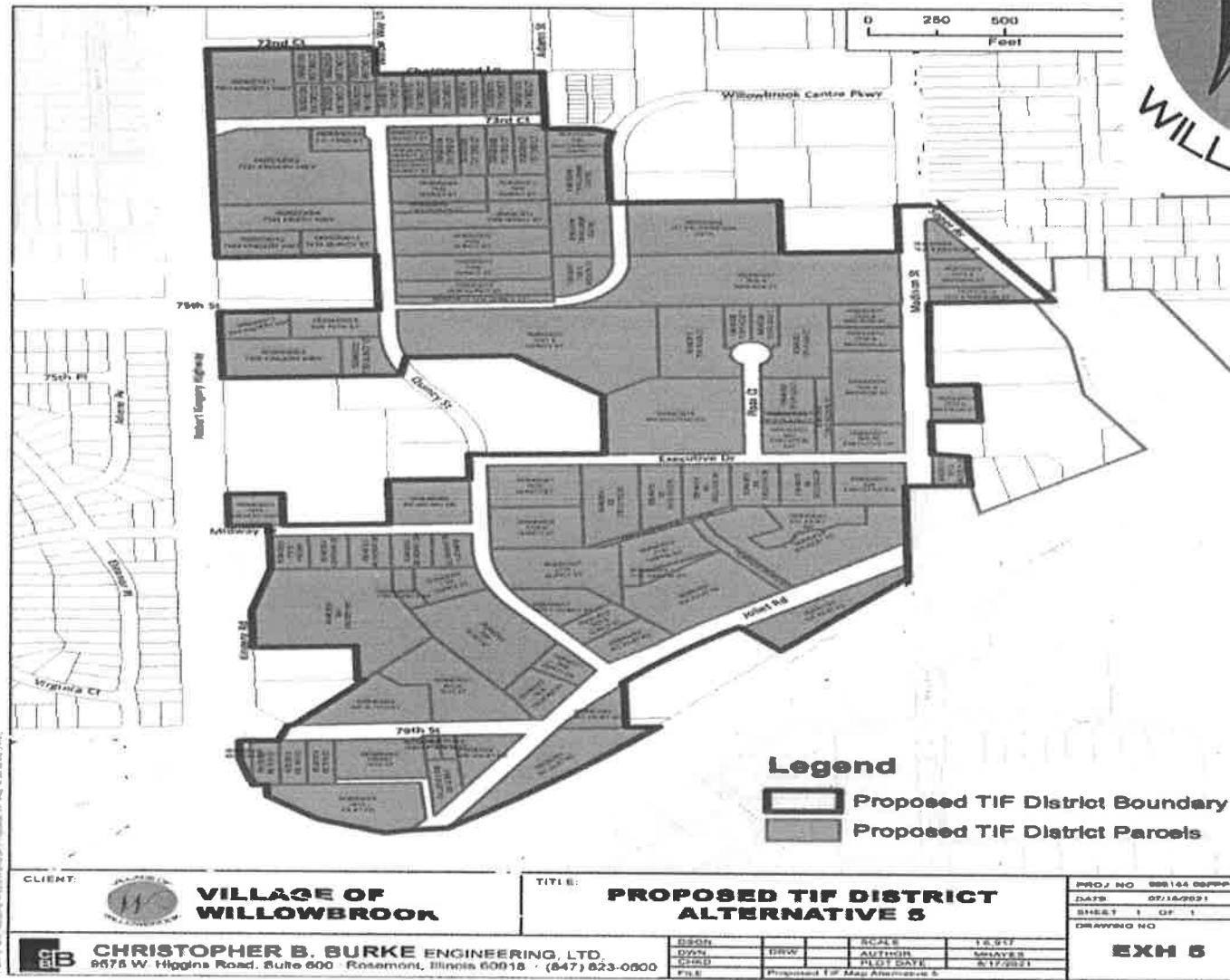


# Proposed Willowbrook Redevelopment Corridor TIF



## I. Redevelopment Plan and Project

# Proposed Willowbrook Redevelopment Corridor TIF



*Newer  
properties  
or residential  
not part of this*

# Proposed Willowbrook Redevelopment Corridor TIF



## I. Background

- The Village's general economic and community development objectives are to enhance commercial, mixed use and industrial opportunities within the Village, to promote redevelopment in the underused areas, and entice private redevelopment to strengthen the Village's tax base while improving the quality of life for residents.
- The Study Area is located in the southern portion of the Village and is generally bounded by Route 83 (Kingery Highway) to the west, 72nd Court to the north, Soper Road and Madison Street to the east and the I-55 Expressway to the south.
- The proposed Redevelopment Project Area has experienced deterioration, lack of community planning, inadequate utilities and declining/lagging Equalized Assessed Value (EAV).
- The City does not expect that the proposed RPA would be redeveloped in a coordinated manner, without a TIF Redevelopment Plan.

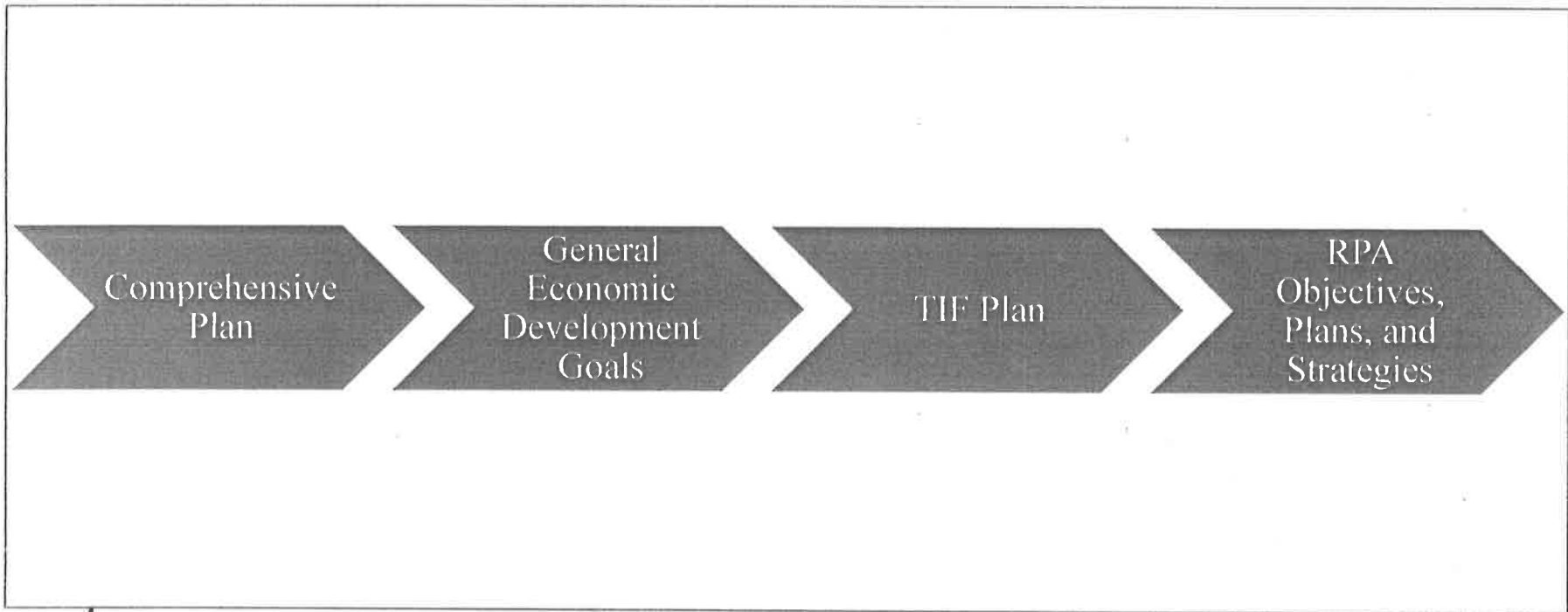
*Enhance investment in the area or investment in businesses*

*Area as to whether considered through some parcels may not meet this criteria*

# Proposed Willowbrook Redevelopment Corridor TIF



## I. Background



# Proposed Willowbrook Redevelopment Corridor TIF



## II. Factors Qualifying Area for Inclusion in TIF District

# Proposed Willowbrook Redevelopment Corridor TIF



## II. Qualification Factors

The proposed TIF District is found to qualify under the following criteria:

- The Area consists of contiguous tax parcels
- TIF Plan conforms to/supports the City's *Comprehensive Plan*
- The "But-For" requirement has been met
- As a "conservation area", based upon the finding that at least 3 of the 13 factors set forth in the TIF Act are present in the proposed RPA
- 80% of the buildings are 35 years or older – pursuant to the TIF Act at least 50% of the buildings must be more than 35 years old

*Without resolving flooding and other problems there is no expectation of further business investment in the area*

# Proposed Willowbrook Redevelopment Corridor TIF



## II. Qualification Factors

( "Conservation Area" findings - 3 are required by TIF Act)

The proposed Willowbrook Redevelopment Corridor TIF area meets 4 qualification factors (underlined)

- 1) Dilapidation
- 2) Obsolescence
- 3) Deterioration
- 4) Presence of Structures Below Code
- 5) Illegal Uses
- 6) Excessive Vacancies
- 7) Lack of Ventilation and Sanitary Facilities
- 8) Inadequate Utilities
- 9) Excessive Land Coverage
- 10) Deleterious Layout
- 11) Environmental Clean-up
- 12) Lack of Community Planning
- 13) Declining/Lagging EAV

# Proposed Willowbrook Redevelopment Corridor TIF



## II. Qualification Factors

1. Deterioration - The Act states that deterioration can be found in buildings or surface improvements, for secondary building components (e.g. doors, windows, porches, gutters and downspouts and fascia) deterioration may be evidenced by the presence of major defects. For surface improvements (e.g. roadways, alleys, curbs, gutters, sidewalks, off-street parking and surface storage areas), deterioration may be evidenced by surface cracking, crumbling, potholes, depressions, loose paving material and weeds protruding through paved surfaces.

*Oldest 2008  
1927 - 1970's  
from 1970's to 1980's*

- Deterioration was observed and noted in surface improvements throughout the Study Area. Evidence of deterioration included cracking and crumbling surfaces, potholes and depressions causing water retention.
- The observable deterioration contributes to an adverse aesthetic impact of the area. Deterioration signals an area in decline rather than an investment opportunity.



# Proposed Willowbrook Redevelopment Corridor TIF



## II. TIF Qualification Factors

2. Inadequate Utilities—The Act states utilities such as storm sewers and storm drainage, sanitary sewers, water lines and gas, telephone and electric services that are shown to be inadequate.

- Stormwater management infrastructure within the Study Area has been found to be of insufficient capacity to serve existing uses and proposed uses, antiquated, obsolete and lacking. Historical rain events have often resulted in extensive flooding within the Study Area. In Fall 2019 the Village contracted Christopher B. Burke Engineering, Ltd. (CBBEL) to complete a follow-up drainage study for the Executive Plaza area located in the center of the Study Area in response to recent flood events.
- CBBEL found that the Executive Plaza area is... “located at the bottom of a depressional area or "bowl" where runoff from a large tributary area ponds for an extended period of time due to insufficient sewer capacity and lack of an overland flow outlet... where the only means of discharge is through two 15" outlet pipes which are significantly undersized to prevent surface flooding and multi-day draindown times.”

# Proposed Willowbrook Redevelopment Corridor TIF



## II. TIF Qualification Factors

3. Lagging/Declining Equalized Assessed Value (EAV) The Act states that present if the total equalized assessed value (EAV) of the Study Area has either:
  - (i) declined for three of the last five calendar years prior to the year in which the RPA is to be designated;
  - (ii) changed at an annual rate that is less than the annual rate of change (i.e. lagged) of the balance of the municipality's EAV for three of the last five calendar years prior to the year in which the RPA is to be designated; or
  - (iii) changed an annual rate that is less than the annual rate of change (i.e lagged) of the Consumer Price Index for All Urban Consumers (CPI-U) as published by the United States Department of Labor or successor agency for three of the last five calendar years prior to the year in which the RPA is to be designated.
  - The Study Area qualifies under the second measurement; that is, the rate of annual change of the total EAV of the Study Area lagged the balance of the Village's EAV for three of the last five calendar years prior to the year in which the RPA is to be designated. Please see the next slide for Table 3 with detail.

# Proposed Willowbrook Redevelopment Corridor TIF



## II. TIF Qualification Factors

### 3. Lagging/Declining Equalized Assessed Value (EAV)

**Table 3. Annual Rates of Change for Tax Years 2020 to 2015 for Study Area EAV and CPI-U**

	Tax Year					
	2020	2019	2018	2017	2016	2015
Study Area EAV	40,455,840	39,167,390	38,413,240	36,439,860	34,466,090	32,484,740
Study Area EAV Change	<b>3.29%</b>	<b>1.96%</b>	5.42%	5.73%	<b>4.92%</b>	-
Village EAV <sup>1</sup>	461,335,430	441,515,604	422,225,667	403,117,863	385,546,221	360,189,951
Village EAV Change <sup>1</sup>	<b>4.49%</b>	<b>4.57%</b>	4.74%	4.56%	<b>7.04%</b>	-
Years Lagged Village	X	X	-	-	X	-

(1) Calculated as the total or the rate of change of the total of Village EAV less Study Area EAV

# Proposed Willowbrook Redevelopment Corridor TIF



## II. TIF Qualification Factors

4. Lack of Community Planning- The Act states that an area suffers from lack of community planning if the area was developed to, or without the benefit of, a community plan:

- Much of the development that has occurred within the proposed RPA took place prior to any comprehensive planning or coordination by the Village. Ninety five percent (95%) of the structures within the proposed RPA were constructed before the creation of the Village's most recent revision of its comprehensive plan in 1993. Thus, the area lacks many of the modern hallmarks of community planning.
- The Executive Center Sector Plan as part of the Comprehensive Plan calls for the addition or realignment of streets within the Study Area to provide more efficient access to industrial and commercial users. The need for certain pedestrian improvements and placemaking elements are also identified as being present within the Study Area. In both cases, improvements are recommended to correct a street layout which is inadequate for existing and planned uses.
- Residential uses abut commercial and industrial uses with no transitional uses or very little to no buffering/screening.
- Certain areas have insufficient on-site parking. In addition to impacting the functionality of properties for users, this condition has led to illegal street parking creating a dangerous and confusing environment for motorists, bicyclists and pedestrians.

# Proposed Willowbrook Redevelopment Corridor TIF



## III. Key Elements of TIF Plan

# Proposed Willowbrook Redevelopment Corridor TIF



*Mixed use  
is questionable*

## III. Key Elements of TIF Plan

- Proposed Land Uses: Commercial, industrial and mixed use
- Proposed TIF Budget: \$80,000,000. The budget is sized to accommodate potential development requirements. The TIF Budget is a maximum amount which does not obligate the Village to expend such amounts.
- Base EAV: \$40,455,840 (2020 EAV of proposed RPA)
- Projected EAV: Upon completion of redevelopment activities, estimated at \$75,000,000 to \$80,000,000 (this is predicated on a number of assumptions, including an assumed absorption schedule, assumed market factors, and assumed redevelopment costs)

# Proposed Willowbrook Redevelopment Corridor TIF



## Program Actions/Improvements

## Estimated Costs (A)

1. Land Acquisition, Assembly Costs and Relocation Costs	\$ 22,000,000
2. Demolition, Site Preparation, Environmental Cleanup Utility Improvements, including, but not limited to water system, Storm/flood control system, sanitary sewers and road and rights -of-way	\$ 30,000,000
3. Public facilities, including Parking Facilities and Streetscaping and improvements, including taxing district capital costs and transportation related improvements	\$ 15,000,000
4. Rehabilitation Costs	\$ 3,000,000
5. Interest Costs Pursuant to the Act	\$ 2,000,000
6. Professional Service Costs (Planning, Legal, Engineering, Administrative and Other Professional Service Costs)	\$ 5,000,000
7. Job Training	\$ 1,000,000
8. Statutory School District Payments, as provided for by the TIF Act	\$ 2,000,000
<b>TOTAL ESTIMATED PROJECT COSTS</b>	<b><u>\$ 80,000,000</u></b> Estimate

*- IF a business  
needs training for  
employees  
& residents  
if there is  
amendment*

*Cumulative budget - time  
item costs may shift away  
The line items*

*2% for library district*

# Proposed Willowbrook Redevelopment Corridor TIF



## IV. NEXT STEPS:

- Public Hearing – December 20, 2021
- City elected officials review public input
- Ordinances creating the Willowbrook Redevelopment Corridor TIF to be introduced at a City Council meeting
- TIF designation ordinances may be introduced 14 to 90 days after the Public Hearing
- If the TIF ordinances are approved, they are then filed with the County Clerk





### Meeting Ground Rules

- Respect other people, their ideas and opinions.
- Do not interrupt others.
- Try to say it in 25 words or less.
- Speak only to the topic at hand.
- No side conversations.
- When an idea has been stated previously and you agree, only speak when you have something new to add.
- Everyone gets a chance to share their opinion before someone speaks again.
- Speaking briefly and staying focused is everyone's responsibility. This will make the meeting run smoothly.
- Respond to people in a non-dismissive, respectful manner.
- Insure everyone has an equal voice.
- These are everybody's rules and everyone is responsible for seeing that they are followed.