

Indian Prairie Public Library Board Agenda
October 16, 2024

**Board of Trustees Regular Meeting
October 16, 2024 – 6:30 p.m.**

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

- A. Roll Call
Donald Damon, Marian Krupicka, Stacy Palmisano,
Themis Raftis, Christina Rodriguez, Victoria Suriano, Samia Wahab

- 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. Memorandum from Tappendorf re: Decreased Treasurer
Bond and Insurance Requirements in Library Laws Page 3

- E. Omnibus Consent Agenda Action
 - 1. Minutes of Budget & Appropriations Hearing and
Regular Board Meeting, September 18, 2024 Page 5
 - 2. Action on Bills/Additional Bills Page 8

- F. Items Deleted from Omnibus Consent Agenda Action

- G. Library Director’s Report Page 12 Information

- H. Department Reports Information
 - 1. Deputy Director’s Report Page 14
 - 2. Marketing Page 16
 - 3. Guest Services Page 20
 - 4. Programming & Outreach Page 22
 - 5. Resource Services Page 26
 - 6. Technology & Maker Services Page 29

- I. Staff Report – none

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- J. Reports
1. Treasurer's Report Page 37 Information
 2. Building and Grounds Committee (no report)
 3. Finance Committee (no report)
 4. Planning/Outreach Committee (no report)
 5. Policy Committee (no report)
- K. Unfinished Business
1. Mission, Vision, and Values Page 41 Discussion
- L. New Business
1. Resolution 2024-B To Determine Estimate of Funds Needed for 2024-2025 Fiscal Year Page 42 Action
 2. FY 2023/2024 Audit, Illinois NFP Audit & Tax, LLP Page 43 Information
- M. Scheduled Meetings
None
- N. Closed Session as allowed by 5ILCS, Act 120/2 (c) (1)
The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body, including hearing testimony on a complaint lodged against an employee to determine its validity.
(Annual Review of Executive Director)
- O. Return to Open Session and Report of Any Action Taken
1. Executive Director's Salary Increase
 2. Any Other Actions
- P. Adjournment



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MEMORANDUM

To: Monica Harris, RAILS Executive Director
Joe Filapek, RAILS Associate Executive Director

From: Julie Tappendorf
Eugene Bolotnikov

Subject: Decreased Treasurer Bond and Insurance Requirements in Library Laws

Date: September 18, 2024

On June 7, 2024, Governor Pritzker signed HB 4951 into law as Public Act 103-592 (“**P.A. 103-592**”). The law became effective on July 1, 2024. P.A. 103-592 amended provisions contained in the Public Library District Act of 1991 and the Illinois Local Library Act to reduce the amount of the treasurer bond or insurance policies/instruments that library treasurers must provide to their library boards. We have provided some information about the new law and its impacts in the memorandum.

I. Previous Treasurer Bond/Insurance Requirements

Before P.A. 103-592 was signed into law, state law required a library treasurer to provide a bond in the amount of not less than 50% of the total funds received by the library in the prior fiscal year.¹ As an alternative to a library treasurer providing a bond, state law allowed a library treasurer to secure an insurance policy or other insurance instrument that would provide the library with coverage similar to what a bond would cover in an amount at least equal to 50% of the average amount of the library's operating fund from the prior three fiscal years.

II. P.A. 103-592 Changes to Treasurer Bond/Insurance Requirements

P.A. 103-592 made two significant changes to the two library statutes.

First, it reduced the required bond amount to not less than 10% of the total funds received by that library in the prior fiscal year from the previously required 50%.²

¹ The Library System Act had a similar requirement, except that the required bond must be not less than 50% of the system's area and per capita grant for the prior year.

² The statute also amended the Library Systems Act to reduce the amount of the bond for a library systems treasurer to not less than 10% of the system's area and per capita grant for the prior year.

ANCEL GLINK

September 18, 2024

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Second, it reduced the amount of insurance required if a library chooses the alternative coverage in lieu of providing a bond to not less than 10% of the average amount of the library's operating fund from the prior three fiscal years from the previously required 50%.³

III. P.A. 103-592 Impact on RAILS and Member Libraries

RAILS member libraries should see some cost-savings from the statutory change as the cost to purchase a treasurer's bond or insurance should decrease because of the reduced required amount of bond or alternative insurance coverage.

If a library treasurer currently in office has already provided the required bond or insurance in the coverage amounts required before P.A. 103-592 took effect (i.e., at least 50%), that bond or insurance remains valid because it exceeds the new reduced 10% bond or insurance coverage requirement.

IV. Conclusion

We encourage RAILS member libraries to consult with their legal counsel if they have any questions about the impact this new law has on their library. In addition, RAILS members might consider reaching out to the provider of their current treasurer's bond/insurance to discuss making changes to the amount of treasurer coverage at the renewal date since the new law will not automatically change your current coverage. Finally, it is important to understand that if you carry crime or D&O insurance coverage through an insurance provider or risk pool, that coverage probably does not cover the statutory treasurer bond requirement discussed in this memorandum, so we recommend you consult with your insurance or risk pool representative if you are not sure if you have the appropriate treasurer coverage.

³ Similar to above, the statute also reduced the Library Systems Act insurance amount to 10%.

Indian Prairie Public Library
Board of Trustees Minutes
September 18, 2024

**Budget & Appropriations Hearing
September 18, 2024 – 6:30 p.m.**

- A. Call to Order and Statement of Purpose –President Suriano called the hearing to order at 6:30 p.m. Present were Donald Damon, Marian Krupicka, Stacy Palmisano, Themis Raftis, Christina Rodriguez, Victoria Suriano, Samia Wahab, Laura Birmingham, Kristen Lawson, Maria Wlosinski. Absent: none. Suriano stated that the purpose of the hearing was to provide the opportunity for public comment on the Budget and Appropriations Ordinance and reviewed the Legal Notice of Public Hearing that was published in the Doings on August 1, 2024.
- B. Public Questions/Comments – none
- C. Closing of Hearing – Suriano closed the hearing at 6:40 p.m.

**Board of Trustees Regular Meeting
September 18, 2024 – 6:40 p.m.**

A. Roll Call

President Suriano called the meeting to order at 6:40 p.m. Secretary Krupicka called the roll. Present: Donald Damon, Marian Krupicka, Stacy Palmisano, Themis Raftis, Christina Rodriguez, Victoria Suriano, Samia Wahab
Absent: none
Staff Present: Laura Birmingham, Kristen Lawson, Maria Wlosinski, Amy Merda
Others:

President Suriano asked for additions and/or corrections to the agenda. There were none.

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

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

Values Statement: 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

D. Communications and Announcements

1. Thank-You from WB/BR Chamber
2. Birmingham to Sloan re: Summer Reading Program
3. Birmingham to Illinois Department of Natural Resources re: OSLAD Grant Program
4. RAILS *Illinois Libraries Agencies of Impact: A Data Study*

E. Omnibus Consent Agenda

1. Minutes of Regular Board Meeting, August 21 2024
2. Action on Bills/Additional Bills
3. Ordinance #2024-4 Providing for the Budget and Appropriations for FY 2024/25
4. Estimate of Revenues FY 2024/25
5. Determination to Dispose of Property

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

F. Items Deleted from Omnibus Consent Agenda - none

G. Library Director's Report

H. Department Reports

Lawson recapped her written report from the packet.

I. Staff Report – 2024 Summer Reading

Amy Merda, Head of Programming and Outreach, gave a report to the Board on summer reading. Participation was up 82% with 2,951 participants. Based on feedback from last year, we simplified registration, gave participants a choice of counting the number of books or the number of hours read, offered a paper log or an online option, and boosted the grand prizes offered. We provided great programming throughout the summer including multiple family nights, the Wreaths Across America traveling exhibit, and mid-kid staple programs like chess club and mission math. Our Summer Teen Volunteer program was very successful with 50 teens completing 622 hours of service. Amy commended her staff and the rest of the library staff on a great job!

J. Reports

1. Treasurer's Report - backup in packet.
2. Building and Grounds Committee – no report
3. Finance Committee – no report
4. Planning/Outreach Committee – no report
5. Policy Committee – no report

K. Unfinished Business

1. Strategic Plan – Birmingham reviewed the updated focus areas and initiatives for the Strategic Plan. This is not an all-inclusive list but rather an outline with ideas from data that we received from the community survey and focus groups. Next steps will include prioritizing and exploring action steps. For next month's meeting, we will have feedback from our Communications Coordinator with respect to our mission, vision, and values statements.

L. New Business

1. Award of Boiler Bid – Sealed bids were opened on September 6. The Board was happy to see that the bids came in below the \$350,000 that had been budgeted. RETHink Owner Solutions qualified the lowest bidder, Premier Mechanical, Inc., and checked their references. The work will take one month to complete and is projected to start on or around

April 1, 2025. Rodriguez moved, Raftis seconded to award the boiler bid to Premier Mechanical, Inc. in the amount of \$198,500. Ayes: Damon, Krupicka, Palmisano, Raftis, Rodriguez, Suriano, Wahab. Nays: none. Absent: none. Motion carried unanimously. Birmingham noted that the library plans on hiring an architect to do a capital needs assessment this year to help with our long range plan.

- 2. Executive Director Review – Birmingham will send the Trustees her report and the survey link by Friday. The survey is due on October 7. Results will be discussed during the October closed session.

M. Meetings Scheduled – none

N. Adjournment

At 7:43 p.m. Krupicka moved, Palmisano seconded to adjourn the meeting. Ayes: Damon, Krupicka, Palmisano, Raftis, Rodriguez, Suriano, Wahab. Nays: none. Absent: none. Motion carried unanimously.

Marian Krupicka, Secretary

ACTION ON BILLS SEPTEMBER, 2024

<u>Account</u>	<u>Check #'s</u>	<u>Total</u>
Republic Bank-Bills for Approval	3405 - 3464	\$ 105,924.68
Republic Paper Pay Checks		\$ -
Republic Direct Deposits		\$ 143,969.86
MONTH'S TOTAL:		\$ 249,894.54

Indian Prairie Public Library District Bill Payment List September 2024

Date	Num	Vendor	Amount
10127 Republic Bank Operating Account			
09/09/2024	3405	Bullseye Cleaning Services, Inc.	6,300.00
09/09/2024	3406	Jane Eva Baxter	250.00
09/09/2024	3407	Sheila Maloney	250.00
09/25/2024	3408	Ashwin Karingada	28.00
09/25/2024	3409	Beth Skolba	63.32
09/25/2024	3410	Darien Garden Club	100.00
09/25/2024	3411	Hannah Frost	15.81
09/25/2024	3412	Joe Eskew	25.46
09/25/2024	3413	Kate Kresek	28.81
09/25/2024	3414	Laura Lein-Svencner	500.00
09/30/2024	3415	Blue Cross Blue Shield of Illinois	21,242.09
09/30/2024	3416	Cigna Health & Life Insurance Company	1,569.34
09/30/2024	3417	Dearborn Life Insurance Company	88.90
09/30/2024	3418	Bank of America	837.44
09/30/2024	3419	Bank of America	674.18
09/30/2024	3420	Bank of America	547.82
09/30/2024	3421	Bank of America	2,018.25
09/30/2024	3422	Bank of America	1,347.18
09/30/2024	3423	Bank of America	2,063.80
09/30/2024	3424	Bank of America	658.82
09/30/2024	3425	AT&T	365.15
09/30/2024	3426	Baker & Taylor	126.66
09/30/2024	3427	Blackstone Publishing, Inc.	677.23
09/30/2024	3428	Canon Financial Services, Inc.	237.94
09/30/2024	3429	Canon Solutions America Inc.	65.45
09/30/2024	3430	Case Lots Inc.	960.15
09/30/2024	3431	Cengage Learning, Inc.	806.13
09/30/2024	3432	Center Point Large Print	312.35
09/30/2024	3433	Chicago Tribune	987.48
09/30/2024	3434	City of Darien	691.24
09/30/2024	3435	CONSTELLATION NEWENERGY, INC.	8,629.55
09/30/2024	3436	Debra Miller	375.00
09/30/2024	3437	DEMCO	222.10
09/30/2024	3438	Dow Theory Forecasts	289.00
09/30/2024	3439	DuPage County Public Works	4,013.27
09/30/2024	3440	Forest Preserve District of DuPage County	25.00
09/30/2024	3441	Groot Industries, Inc.	285.00
09/30/2024	3442	Hayes Mechanical LLC	4,992.64
09/30/2024	3443	Hinsdale South High School Stinger	240.00
09/30/2024	3444	Illinois Dept of Innovation & Technology	475.00

Indian Prairie Public Library District
Bill Payment List
September 2024

Date	Num	Vendor	Amount
09/30/2024	3445	Indian Prairie Library Foundation & Friends	60.00
09/30/2024	3446	Ingram Library Services	12,539.31
09/30/2024	3447	JanWay Company USA, Inc.	214.92
09/30/2024	3448	JourneyEd.com, Inc.	266.40
09/30/2024	3449	Kanopy	232.20
09/30/2024	3450	Lauterbach & Amen, LLP	675.00
09/30/2024	3451	Midwest Tape	9,595.26
09/30/2024	3452	NCPERS Group Life Insurance	48.00
09/30/2024	3453	NobleTec LLC	469.88
09/30/2024	3454	OverDrive, Inc.	5,811.80
09/30/2024	3455	Premier Landscape Contractors	2,745.58
09/30/2024	3456	REthink Owner Solutions, LLC	5,500.00
09/30/2024	3457	Rivistas Subscription Services	10.25
09/30/2024	3458	Specialty Mat Service	132.26
09/30/2024	3459	SWAN	140.00
09/30/2024	3460	The Davey Tree Expert Company	637.00
09/30/2024	3461	The New York Times	2,080.00
09/30/2024	3462	Thomas Klise/Crimson Multimedia	1,195.40
09/30/2024	3463	Timesbook Inc.	146.46
09/30/2024	3464	Unique Management Services, Inc.	39.40
Total for 10127 Republic Bank Operating Account			\$ 105,924.68

Bills for approval – Electronic Payments & Automatic Withdrawals

SEPTEMBER 2024

Vendor	Purpose	Date Paid	Amount Paid
Federal & IL	Payroll taxes	9/12/2024	25,231.63
Federal & IL	Payroll taxes	9/25/2024	26,545.70
ExpertPay	Garnishments	9/12/2024	519.34
ExpertPay	Garnishments	9/25/2024	474.48
IMRF	Payroll Pension	9/12/2024	43,907.81
Mission Square	457 Plan	9/13/2024	50.00
Mission Square	457 Plan	9/27/2024	50.00
Nationwide	457 Plan	9/12/2024	50.00
Nationwide	457 Plan	9/26/2024	50.00
DAC	Deposit to HRA	9/04/2024	449.90
DAC	Deposit to HRA	9/10/2024	304.63
DAC	Deposit to HRA	9/10/2024	225.50
DAC	Deposit to HRA	9/17/2024	1,874.82
DAC	Deposit to HRA	9/24/2024	1,719.42
Nicor	Gas	9/13/2024	327.13
ELS	License Stickers		5,110.00
ELS	ELS Fee (August)	9/04/2024	85.50
INB & Republic	Cr Card & Bank Fees	9/15/2024	313.88

Executive Director's Report October 2024

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Agenda:

Jill's alternate versions of our new mission, vision and value statements are under Unfinished Business for discussion at the meeting.

Our 2023-2024 audit is complete and is in the packet under New Business. Our auditor, Alfredo Rodriguez from NFP Audit & Tax, will be attending the meeting to review the highlights and answer any questions the Trustees may have.

Staff Institute Day:

Staff Institute Day went very well and was extremely well-attended. I gave two presentations: a basic overview of the budget and an overview of the new Strategic Plan. You will read more about the day in Kristen's report.

Legislator Happenings:

Representative Nicole LaHa had office hours in the lobby on Thursday, October 10th.

Working with Senator Curran's office, the library is collection point for the [#LovePurse](#) organization. #LovePurse distributes purses to women in need via local food pantries, shelters and community organizations. Purses and toiletry items to fill the purses will be collected at the library through October 31st.

Representative Sean Casten (IL 6th District) is hosting a town hall at the library on Thursday, October 17 at 7pm. It is an open Q & A with Casten. I plan to attend.

ILA is planning legislative meetups for early December. The legislators for IPPL's District are split between the West and South Suburban meetups. I am watching to see which legislators are attending which session and plan to go to the one that has the better attendance.

Contributing to the Profession:

I served on a panel for an online career day with College of DuPage. I spoke about my own career path as well as potential job opportunities in public libraries.

Our MLIS intern, Lissa Fischer, has enjoyed her internship with us so much that she is working more than the hours required for her Master's program. Lissa has done a variety of tasks throughout the library and has observed a variety of programs.

Sarah Zagotta, Teen Librarian, is attending Hinsdale South's Career Fair on Friday, October 11th. Sarah will talk to students about careers in the library field.

Personnel:

Laura Warner has been hired as our Mid-Kid Liaison and starts on November 4th. Laura comes to us with teaching experience and will be a great addition to the P&O Department.

Jean Carroll P&O Librarian, Jack Schultz Senior Technology & Maker Librarian and Deputy Director Kristen Lawson attended the ILA Conference in Peoria this week.

IPPL Foundation & Friends:

The Book Sale brought in \$273 and movie donations were \$19 in September.

The Foundation received a \$5,000 donation at the end of September. The donor wishes to remain anonymous.

Meetings:

- 9/20 Staff Institute Day
- 9/24 PIC Training
- 9/26 Department Head Meeting
- 10/2 BRWB Chamber Luncheon
- 10/7 Summer Reading Debrief Meeting
- 10/10 Department Head Meeting
- 10/16 Library Board Meeting

In September, I had 30 one-on-ones.

Continuing Education:

Online Conference: *Library 2035: Imagining the Next Generation of Libraries* (4 hours)

Sessions attended:

- Opening Keynote*
- Navigating to Library Futures by Reflecting on the Past*
- The Innovative Way to Engage Your Patrons and Meet Their Information Needs*
- No Crystal Balls Needed: New Roles for Librarians to Forecast Future Trends*
- Library Jobs of the Future*

Submitted by:

Laura Birmingham
Executive Director

Deputy Director's Report: September 2024

Building & Grounds:

Our chiller needed additional work done in September. Two sensors and a circuit board needed to be replaced. Between when we discovered the issue and when Hayes was able to acquire the needed parts and install them, we had to manually reset the chiller several times. Luckily, however, we were able to get it running each time, albeit less efficiently, and though the temperatures got a little warm inside the building we were able to avoid any temperatures so extreme that we had to close.

The roofing project is complete. The project as a whole went extremely smoothly. We received no complaints from guests about the additional noise or about the entrance protection or temporary 1-day drive-up closure.

The water valve repair on the morning of 9/23 was successful. We can now count on that area of the basement remaining dry.

Additionally, Joe closed 34 building tickets in August. Highlights include: 1) Redesigned an area of the P&O workroom and installed a new countertop, 2) Unclogged second floor family restroom toilet and 3) Assembled and installed new display unit for vinyl record collection.

Meetings:

Department Head meetings: 9/12 and 9/26

Meeting with Jack and Mark: Maker Studio events: 9/17

Library Board meeting: 9/18

Onboarding check-in meetings with Jean & Melanie: 9/24 & 9/25

Regular check-in meetings with Joe, twice/week (ongoing)

Regular check-in meetings with Tony, once/week (ongoing)

Staff Training:

On Sept. 20 we had our all-day Staff Institute. Staff feedback from the day was nearly all positive. Our guest speaker, Martina Mathisen, made an especially large impact with her Keeping Cool Under Pressure presentation. 26 staff members named her presentation as the thing that stood out as having taught them something new, and 17 said her presentation was their favorite part of the day.

Technology Highlights:

We enabled our WiFi upgrade on Tuesday, September 17 with far fewer issues than we experienced when we first attempted it back in May. We had to purchase a signal extender for the receiving room doorbell, and we had to reconfigure a few machines like the WorkNet DuPage kiosk in the cafe and the postage machine in the staff workroom. There was a 13-day gap in between when the old access points stopped gathering usage data and the new access points were brought online, so some of the WiFi statistical information you will see later on in the packet is estimated based on past usage. Another thing to keep in mind is that from now on, as of 9/17, the WiFi usage statistics will only reflect usage of our public WiFi network, not both public and staff usage as in previous reports.

Tony closed 33 technology tickets in August. Highlights include: 1) Did extensive troubleshooting on the receiving room doorbell, including purchasing and setting up a range extender for the new WiFi, 2) Configured and deployed a replacement computer for the drive-up window when the old one experienced a catastrophic malfunction due to power fluctuations, and 3) Configuring and installing a new computer for our incoming Mid-Kids Liaison.

The WorkNet DuPage Kiosk stats for September were 31 sessions, 67 navigations, and 1 application for assistance.

Report Submitted by: Kristen Lawson

**Jill Yott, Communications Coordinator, Report for Board of Trustees
September 2024**

In the Gallery—September

1st and 2nd Floor Gallery: Carrie Carlson

Display Cases: Natalya Zinoveva

Notable Projects/Meetings/Workshops

September was a really busy but productive month!

- Attended Staff Institute Day—what a great day!
- Met with Gail regarding upcoming projects.
- Met with Amy regarding programming and projects.
- Met with Mark about Maker Studio.
- Met with Laura about Maker Studio scheduling.
- Had regular 1-1 meetings with Laura.
- Met with Jen about Community Picks.
- Had 1-1 call with Patron Point.
- Had a separate call with Patron Point on recommends.
- Created signs for new vinyl display.
- Wrote new Foundation brochure with Laura and designer.
- Worked on new version of Mission, Vision, and Values.
- Updated floor plan; sent to designer.
- Created new spice club flier.
- Created posters and fliers with designer about Maker Studio appointments.
- Did other signs as requested for Kristen, Beth, and Amy.
- Worked on Pages with Police with designer. Pages with Police is an initiative with the Willowbrook Police Dept. and Park District.

December/January/February 2024 newsletter

The programs for the newsletter were proofed and submitted to the designer for layout. In addition, I wrote and revised content for the story portion of the layout. A special thanks to Amy, who lent Sara H. and Betty to Marketing, to assist with inputting the edited descriptions into LibCal. I appreciate Sara and Betty's attention to detail. Team IPPL!

Outreach

Pulled together the outreach items for P & O team's visits in September.

Website

- Did minor updates to the site as requested by Gail and Kristen.
- Finalized the Write-On form with Amy.
- Finalized the Maker Studio pages for appointments model with consultant.

Yelp & Google

People are using Yelp and Google to access the library.

September Google website clicks: 3,065

September Google directions: 864

September Google phone calls: 448

September Yelp calls: 19

Five-Star Yelp Review

From Sarah G.: Overall very clean and a wide range of books and rentals available. The employees are helpful and there are so many benefits to having a card with them.

General Enews Subscribers

We gained subscribers this month. Numbers leveled off after summer reading.

August 31	22,521
September 30	22,534
Loss/Gain in subscribers	+17

Enews Open Rate

Both the regular enews and regular campaigns had steady opening rates. We had two special enews go out in September, which included one to cover the closures/different hours we had in mid-September, the Maker Studio appointment changes, and issues with the Libby app.

I also made some minor tweaks to the Welcome emails to reflect the change to the Maker Studio appointments.

Date	Open Rate
Sept. 5	36 percent
Sept. 12	36 percent
Sept. 19	38 percent
Sept. 26	35 percent
Special enews for closures	41 percent
Special enews for Libby	66 percent
Special enews for Maker Studio	67 percent
Recommends	49 percent
Birthday Campaign Open Rate	54 percent

Anniversary Campaign Open Rate	48 percent
Library Welcome Emails	
Welcome one	75 percent
Welcome two	65 percent
Welcome three	59 percent

Social Media

September was an interesting month on social media. The channels themselves didn't grow much in likes and follows, but engagement had significant growth starting in mid-September compared to the weeks before. I decided to analyze the growth when I noticed the jump to the two weeks prior.

Views

Social Channel	Aug. 28-Sept. 11 Views	Sept. 12-26 Views	Percent Growth
Facebook	3,113	3,225	3.6%
Instagram	3,185	5,645	77.2%
Twitter	544	1,569	188.4 %
Threads	2	15	650 %

Interactions


Social Channel	Aug. 28-Sept. 11 Interactions	Sept. 12-26 Interactions	Percent Growth
Facebook	134	252	88.4 %
Instagram	115	207	80.2 %
Twitter	17	57	235.2%
Threads	100	639	539 %

Likes/Follows

Social Channel	Likes/Followers	+/- (September)
Facebook (likes)	2,520	+5
Facebook (follows)	2,802	+6
Instagram	1,204	No change
Twitter	1,164	+5
LinkedIn	244	+1
YouTube	221	+1
Threads	202	+4


The following were our most popular posts on Facebook and Instagram for September. Banned Books Week, the completion of the roofing project, Hispanic Heritage Month Illinois Libraries Present, and a behind-the-scenes look with staff (featuring Chris F.), got the most engagement. In addition, the stories that were done Instagram this month also did well.



 September 22-28 is Banned Books Week. Banned Bo...
 Indian Prairie Public Library

 Guess what?!? Our roofing project is complete. 🐾 T...
 Indian Prairie Public Library

 Celebrate Hispanic Heritage Month with Illinois Librar...
 Indian Prairie Public Library

 A behind-the-scenes peek. Resource Associate Chris i...
 Indian Prairie Public Library

Guest Services
September 2024

Circulation

The total checkouts and renewals for September was 46,430. 70% of our checkouts and renewals were done by self-service. 26% of our checkouts and renewals were done at the desk and 4% were done at the drive up.

The library had 26,739 in-person visitors and 680 patrons used the drive-up in September.

Staff checked out or renewed 1,421 items at the drive-up. 936 holds were placed for pickup at the drive-up.

Community

Passports: Staff accepted 55 passports

License plate sticker renewals: 39 were sold

Library Cards: 241 library cards were issued: 144 resident and 97 non-resident. 13 cards were initiated remotely.

Total number of IPPL Library cards: 27,536

Birthday gift: Staff handed out 32 birthday gifts in September.

Meetings

October 16	SWAN Circ users group	Zoom
October 29	SWAN updates	Zoom

Cindy Maiello Gluecklich
Head of Guest Services

Circulation Statistics														
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Month	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	
July	87,602	80,022	75,425	67,595	59,767	65,323	64,326	38,174	48,269	50,710	58,718	62,630		
Aug.	77,621	72,824	67,971	63,720	56,603	61,591	60,815	44,438	44,949	50,259	61,685	60,057		
Sept.	65,873	64,241	57,006	53,375	48,001	43,966	55,401	44,419	40,926	42,524	53,672	46,430		
Oct.	70,857	65,894	60,141	56,236	51,829	56,250	56,681	45,228	43,085	42,952	56,408			
Nov.	68,912	64,203	59,906	53,280	51,105	53,902	53,513	43,386	42,654	43,005	51,651			
Dec.	62,642	62,656	56,512	50,932	48,477	51,627	50,504	39,447	42,669	41,917	52,438			
Jan.	71,590	69,608	64,231	58,950	53,767	56,972	57,138	42,870	47,860	44,846	57,406			
Feb.	65,225	60,286	60,625	54,369	52,259	53,962	54,801	40,445	42,102	42,325	53,832			
Mar.	74,816	64,857	65,904	61,856	58,144	59,223	33,850	46,377	47,000	48,922	57,801			
Apr.	68,376	71,904	60,424	54,820	52,453	54,270	11,631	29,586	44,598	43,707	54,511			
May	61,687	62,018	58,528	54,893	51,329	54,751	15,670	45,473	42,153	43,553	49,626			
June	74,986	71,702	71,568	60,867	60,743	59,443	26,631	46,565	47,887	51,985	60,675			
Yearly														
Total	850,187	810,215	758,241	690,893	644,477	671,280	540,961	506,408	534,152	546,705	668,423	169,117	0	
& 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 – September 2024

Community

Jean Carroll, Adult Librarian, gave an interactive presentation on IPPL services, materials, and programs to 35 Young at Heart group members at Our Lady of Mt. Carmel Church in Darien.

On Sept. 6, Jean Carroll attended a Willowbrook Parks and Recreation Alzheimer’s focus program and met the presenter, who is a staff member at served location Eden Vista. There, they discussed future outreach visits by IPPL to their location.

Also on Sept. 6, Beth Skolba, Specialist, represented IPPL at Eisenhower Junior High’s Curriculum Night. She interacted with 38 students, parents, and guardians and promoted Write-On as well as other student and family focused materials, eresources, and programs.

On Sept. 25, Jean Carroll visited Burr Ridge Senior Living on Aug. 16 and interacted with 6 residents to deliver holds and pick up materials as there was not a formal mobile library event at the location for September.

The month of September kicked off the start of the 2024-2025 school year” Pages with Police” program, a new partnership program between Willowbrook Police Department, Indian Prairie Public Library, and the Willowbrook Parks and Rec. Dept. K-4th graders are invited to pick up bingo cards at IPPL and the Willowbrook Police Department. Students can win bingo prizes throughout the year by reading and attending various community events, including library programs. IPPL will host five” Pages with Police” programs during the school year.

Ninety-eight packets were taken for use by guests from the Seed Library, which is maintained by Betty Cornfield, Associate.

Programs – September 2024

In September, we had 62 programs attended by 2,150 guests.

Early Literacy/Families

9/3	Family Storytime	Chrissy	17
9/7	Games with Grandparents	Amy	20
9/10	Family Storytime	Chrissy	31
9/14	Little Builders Drop-In	Erin	16
9/16	Online: Pajama Party Storytime	Amy	9
9/25	1,000 Books Before Kindergarten Storytime	Jordan	23

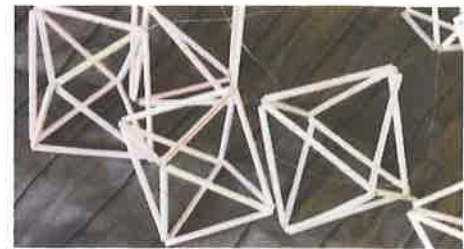
September 16th's Pajama Party Storytime was presented via Zoom and featured stories, rhymes, and songs about trees and squirrels. This storytime’s time and online format was added in

response to guest feedback requesting an evening option again for storytime for families unable to attend daytime storytimes.

Mid-Kids

9/7	Art Explorers Drop-In	Chrissy	7	
9/11	Read to a Pet	Chrissy	11	
9/17	Baby-Sitters Club Release Party	Jordan	12	
9/19	STEAM Station	Chrissy	19	
9/24	MarioKart Racing with Police Drop-In	Beth		0
9/25	Homeschooling SMART: Nature Study Outside	Amy	11	
9/27	Parents' Night Out (canceled due to low registration)	Amy, Jack		

After much research into what this 4th-6th grade age group would like to create, Chrissy found a unique art technique called Himmeli for the Sept. 7th Art Explorers Drop-In program. Himmeli is a traditional Finnish Christmas decoration made from straw. The pieces of straw are cut and measured, then sewn together using wire or string to form unique geometric shapes. Participants chose a variety of paper, gold, plastic, and large bubble tea straws. The kids loved the variety and the different sculptures they were able to create from just straw and wire.



Teens

9/5	Middle School Tech Take Apart	Sarah	0
9/12	Teen Dungeons & Dragons	Sarah	3
9/17	Middle School Quest	Sarah	1
9/18	College 101	Sarah	3
9/27	Teen Services Party	Sarah, Jordan, Beth	49
9/21	TASC (Teen Advisory Service Committee)	Sarah	9

Adults

9/4	Online: Chair Yoga	Kate	25
9/4	Safety Conversations: Crisis Response	Jean	12
9/5	Thursday Afternoon Movie: Arthur the King	T.J.	27
9/9	Puzzle Swap	Jean	25
9/10	A Night in Brazil	Kate	29
9/11	Online: Chair Yoga	Kate	24
9/18	Online: Chair Yoga	Kate	25
9/19	Thursday Afternoon Movie: The Long Game	T.J.	20

9/25	Online: Chair Yoga	Kate	26
9/25	Adult Dungeons & Dragons	Sarah	23
9/26	The Above-Ground Archaeology of Chicago Cemeteries	Kate	30
9/27	Artistic Pathways (6-week series)	Jean	13
9/29	American Folk Music Concert with Mark Dvorak	Jean	35

IPPL partnered with The Downers Grove Township Human Services Department to host our very first puzzle swap. The representative provided a table with information about their services and generously provided light refreshments for our attendees. We had 25 adults come through during the hour and over 53 puzzles were exchanged! Some participants lingered and enjoyed the refreshments while waiting to see what new puzzles might be brought in. Almost all said they can't wait for next month's swap, which will be co-hosted with The Birches Senior Living facility on October 14th at 2:00 p.m.

On Sept. 10th, guests enjoying spending an evening traveling through Brazil with author Sheila Maloney learning about Brazilian culture. They even learned a little Portuguese and tasted some Brazilian treats.

On Sept. 26th, Dr. Jane Baxter gave an enlightening presentation about the archaeology of Chicago cemeteries. She began with the origin of cemeteries, how they have evolved, the culture surrounding death and how that has changed. She also discussed the meaning behind certain headstones and symbols found in cemeteries.

Groups

9/5	Nonfiction at Night Book Discussion	Joe	13
9/7	In-Person ESL Conversation Group	Joe	5
9/9	Adult Chess Drop-In	Jean	13
9/11	Online ESL Conversation Group	Joe	4
9/16	Novel Idea Book Discussion	Jen	14
9/16	Adult Chess Drop-In	Amy	12
9/21	In-Person ESL Conversation Group	Joe	7
9/23	Adult Chess Drop-In	Jean	8
9/25	Online ESL Conversation Group	Joe	4
9/26	Genealogy Group	Joe	18
9/30	Adult Chess Drop-In	Jean	6

Passive and Pop-Up Programs

Early Literacy/Mid-Kids

9/1-9/30	Scavenger Hunt: Find the Monsters	Beth	32
9/1-9/30	1,000 Books Before Kindergarten Registrations	Jordan	7
9/1-9/30	AISLE Brochure Turn-ins	Jordan	3

9/1-9/30	Mid-Kids Book Bag Requests	Jordan	1	
9/1-9/12	Little Makers @ Home: All About Me	Erin	65	
9/1-9/12	Reading Coloring Page	Erin	105	
9/3-9/11	Bookmarks	Chrissy	100	
9/12-9/29	Fall Color by Number	Chrissy	300	
9/13-9/30	Little Makers @ Home: Apple Tracing	Erin		200
9/18-9/30	Crane Coloring Page	Erin	175	
9/30	Fall I Spy	Chrissy	100	

Teen

9/4	Question of the Day: Favorite Color	Sarah	81	
9/11	Question of the Day: Favorite Movie	Sarah	96	
9/18	Question of the Day: What grade are you in?	Sarah	102	
9/25	Question of the Day: Fav. Fall Activity	Amy, Sarah, Sara	88	
9/18	College of DuPage Table Drop-In	Amy	6	

Adult

9/1-9/30	Adult Puzzles (5 completed)	Kate	25	
9/3	Literacy DuPage Table Drop-In	Joe	5	

Everyone

9/6	Harvesting in Keshav's Garden	Beth	0	
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Submitted by:

Amy Merda, P & O Dept. Head

10/9/24

Resource Services September 2024 Report

Submitted by Gail Graziani, Head of Resource Services

Collection Updates

- T.J. Szafranski, Senior Resource Services Librarian, launched the new vinyl record collection, including two portable record players, now available for checkout.
- Jordan Calabrese, Youth and Teen Resources Librarian, worked with Anna Hinkley, Resource Services Specialist, and the Resource Services Associates to change the spine labels for the Teen Nonfiction area to "Teen Topic," with updated subcategories to improve browsing.
- Anna Hinkley, Resource Services Specialist and the Resource Services Associates collaborated to update faded spine labels for the Teen Fiction and Teen Biography areas.
- Jeanine Clinton, Resource Services Librarian, continued to work with Marketing on new labels and tags for the upcoming Library of Things refresh.
- Jen Ripka, Resource Services Librarian, shared information with staff and worked with Marketing to get word out to the community about an OverDrive issue that causes some eBooks and eAudiobooks to appear available for checkout when they are not.
- Tori Castro, Readers' Advisory Specialist II, prepared two new Book Club to Go kits to add to the collection.

Collection Totals

Print Books	98,520
A/V Materials	34,385
Other Materials (Kits, Games, Puzzles)	1,510
TOTAL Physical Formats	134,415
eBooks (OverDrive & Hoopla)	1,118,280
eAudio & eMusic (Overdrive & Hoopla)	746,811
Digital Video (Hoopla & Kanopy)	65,495
TOTAL Electronic Formats	1,930,586

Library Displays

1st Floor

- Latin American Voices
- Start a New Series
- Breakfast Cookbooks
- Banned Books Week

2nd Floor

- Library Card Sign Up
- Hispanic Heritage Month
- Freed Between the Lines
- Celebrating Grandparents
- Fall

Monthly Highlights

- Jordan Calabrese, Youth and Teen Resources Librarian, prepared for the release of the annual Mock Newbery reading lists by creating a book list on the website to assist staff and guests.
- Joe Popowitch, Resource Services Librarian, along with library volunteers, interviewed an Air Force veteran for the Veterans History Project.
- Jen Ripka, Resource Services Librarian, facilitated voting for books to be read by the Novel Idea Book Group in the coming year.
- T.J. Szafranski, Senior Resource Services Librarian, researched and provided information to Marketing to update the signage in the adult nonfiction area to assist with locating items.

On-Call Librarian Interactions

Assistance	180	63 phone / 72 in-person / 24 chat / 21 email
Reference	81	29 phone / 35 in-person / 1 chat / 16 email
One-to-One Training	7	6 in-person / 1 phone
Readers' Advisory	4	1 phone / 3 Personalized Suggestions Requests
Directional	4	3 phone, 1 chat

Community

- Tori Castro, Resource Services Specialist II, checked out 124 items for Homebound delivery in September, and prepared discussion questions for 10 outside book groups.
- Joe Popowitch, Resource Services Librarian, coordinated 8.5 volunteer hours for the Veterans History Project and 1.5 hours of general volunteering.

Programs

Date	Name	Program	Attendance
9/05/24	Joe	Nonfiction at Night Book Group	13
9/05/24	T.J.	Thursday Movie: <i>Arthur the King</i>	27
9/07/24	Joe	In-Person ESL Conversation Group	5
9/11/24	Joe	Online ESL Conversation Group	4
9/12/24	Tori	Crime Readers Book Group	16
9/16/24	Jen	Novel Idea Book Group	14
9/17/24	Jordan	1,000 Books Before Kindergarten Storytime	23
9/17/24	Jordan	Baby-Sitters Club Book Release Party	12
9/19/24	T.J.	Thursday Movie: <i>The Long Game</i>	20
9/19/24	Joe	Neighbors Together: Traditional Mexican Churros	13
9/21/24	Joe	In-Person ESL Conversation Group	7
9/25/24	Joe	Online ESL Conversation Group	4
9/26/24	Joe	Genealogy Group	18
9/27/24	Jordan	Teen Services Party Drop-In	49

Passive Youth Programs

Program	Engagement
Monarch Challenge	3 completed brochures turned in
Bluestem Challenge	n/a
Caudill Challenge	n/a
1,000 Books Before Kindergarten	7 sign ups
Baby Book Bees	n/a
100 Books Before Graduation	n/a
Mid-Kid Book Bags	1 request was received

Continuing Education & Contributing to the Profession

- T.J. Szafranski attended the following webinars/meetings:
 - Person in Charge Training
 - Staff Institute Day
 - EBSCO Statewide Database Webinar
- Jen Ripka attended the following webinars/meetings:
 - Person in Charge Training
 - Reference Solutions Training
 - SustainRT Committee Meeting
 - SustainRT Chairs Meeting
 - Staff Institute Day
- Joe Popowitch attended the following meeting:
 - Person in Charge Training
 - Staff Institute Day
- Jeanine Clinton attended the following meetings:
 - Person in Charge Training
 - Staff Institute Day
 - Reference Solutions Training
 - SWAN Acquisitions & Cataloging Users Group
 - iCamp Virtual Orientation (RAILS)
 - iCamp Introduction (RAILS)
- Jordan Calabrese attended the following webinars/meetings:
 - Person in Charge Training (make up)
 - Person in Charge Training
 - Reference Solutions Training
 - Staff Institute Day
 - Brainfuse HelpNow: Online Homework Help and Virtual Learning Services for Your Patrons

Technology & Maker Services Board Report

September 2024

Classes/Programs

Number of Classes: 13, Total Attendance: 107

Maker Programs

Date	Time	Class	Audience	Instructor	Attendance
9/7	930-11a	3D printed whistles	Kids	Jack	9
9/12	4-5p	Mid-Kid Drop-in	Kids	Jack	10
9/14	930-11a	Acrylic Clock making	All	Luke	8
9/16	630-8p	Machine Knit hats	All	Kate	10
9/17	930-1030a	Craft Legally	All	Mark	3
9/18	630-830p	Acrylic Clock making	All	Luke	8
9/26	4-5p	Mid-Kid Drop-in	Kids	Jack	7
9/27	6p-730p	Parents night out	Families	Jack	cxl

Technology Programs

Date	Time	Class	Audience	Instructor	Attendance
9/10	930-1030a	iPhone Topics	Adults	Presenter	7
9/10	1-230p	Basic Internet Safety	Adults	Presenter	7
9/14	1-230p	Canva for Beginners	Adults	Presenter	13
9/25	4-5p	Ozobot Coding	Kids	Jack	10
9/30	930-11a	Canva for beginners	Adults	Presenter	15



Statistics

- Computer Usage
 - Adult Users: 1508 Hours: 1229
 - Adult laptop: 10 Hours: 12
 - K&T Users: 573 Hours: 304
 - K&T Laptops: 8 Hours: 2
- Technology Desk Assistance- 686
- 1-on-1 Training- 8
- Directional - 210
- Wireless Usage- Total Unique Access: 6710



Maker Services/Maker Studio

- Maker Studio has official gone to reservations and it is going well
- Luke is working on his upcoming winter classes, currently researching and compiling techniques for his Intro to the Digital Darkroom program.
- Kate worked extensively with the knitting machine this month and mastered the art of using two colors on the machine simultaneously.

Made in a class

<p>Acrylic clock making – Clock</p> 	<p>Knit Baby Hats</p> 
<p>Program Name– Objects</p>	<p>Program Name– Objects</p>

Made Using Equipment

<p>Cricut + Poster Printer – Stickers</p> 	<p>White toner printer – Shirt</p> 
<p>Equipment– Objects</p>	<p>Equipment– Objects</p>

Statistics

- Maker Assistance- 729
- Maker 1-on-1 Training- 20

Equipment Usage

- 3D Printers- 6
- Button Maker- 4
- Candle Maker- 5
- Carving Machine - 0
- Cricut (Vinyl)- 5
- Digital Editing (iMac)- 2
- Embroidery Machine- 6
- Hat/ Mug Press - 1
- Knitting Machine- 3
- Laminator - 3
- Laser Cutter- 15
- Poster Printer- 10
- Sewing Machine- 10
- Silhouette (Vinyl)- 2
- Sizzix (die cut/embossing)- 2
- Sublimation Printer- 2
- White Toner Printer - 2

Outreach & Projects

- Tech Desk is now using the bright yellow repair slips at the desk that Jeanine created.

Mark Sloan, Head of Technology & Maker Services, September 30, 2024

STATISTICS FOR	Sep-24	SAME MONTH PREV. YEAR	FYTD	LAST FYTD	FYTD % CHANGE
Circulation					
Adult	22,472	23,993	74,987	75,758	-1.02%
Teen	1,009	1,073	4,312	4,399	-1.98%
Kids	15,086	15,937	52,749	53,027	-0.52%
ILLS Sent	2,547	2,766	8,426	9,330	-9.69%
TOTAL	41,114	43,769	140,474	142,514	-1.43%
Electronic Circulation	5,316	9,903	28,643	31,561	-9.25%
GRAND TOTAL CIRC.	46,430	53,672	169,117	174,075	-2.85%
% Reciprocal Borrowing	12%	9%	11%	11%	
Patron Visits	27,419	29,076	96,950	96,400	0.57%
Current Cards					
Resident	144	190	25,210	24,610	2.44%
Non-Resident	97	99	2,326	2,203	5.58%
TOTAL	241	289	27,536	26,813	2.70%
Patron Assistance					
Adult - Reference	2,138	2,541	6,933	7,996	-13.29%
Kids - Reference	637	899	2,824	2,678	5.45%
Technology - Reference	1,415	731	4,166	2,375	75.41%
TOTAL REFERENCE	4,190	4,171	13,923	13,049	6.70%
Adult - Other	64	105	212	346	-38.73%
Kids - Other	34	60	64	159	-59.75%
Technology - Other	210	13	357	27	1222.22%
TOTAL OTHER	308	178	633	532	18.98%
GRAND TOTAL ASST.	4,498	4,349	14,556	13,581	7.18%
ILL/Reserves					
Holds	7,561	7,210	24,141	24,761	-2.50%
ILLS Sent	2,547	2,766	8,426	9,330	-9.69%
ILLS Checked Out	3,567	4,223	9,987	12,491	-20.05%
ILLS Received	4,155	4,830	13,858	14,851	-6.69%
Programs - Adult					
# Programs	13	13	32	45	-28.89%
Attendance	314	319	775	873	-11.23%
Programs - Tech & Maker					
# Programs	13	14	30	38	-21.05%
Attendance	112	101	256	284	-9.86%
Individual Technology Training					
# of Patrons	50	171	206	580	-64.48%
Groups					
# Programs	11	11	35	35	0.00%
Attendance	104	107	349	330	5.76%
Others					
#Programs	0	0	0	0	
Attendance	0	0	0	0	
Programs - Teen					
# Programs	6	6	11	15	-26.67%
Attendance	65	25	112	61	83.61%
Programs - Kids					
# Programs	13	12	49	54	-9.26%
Attendance	176	217	1,234	1,184	4.22%
GRAND TOTAL ATT.	821	940	2,932	3,312	-11.47%

STATISTICS FOR	Sep-24	SAME MONTH PREV. YEAR	FYTD	LAST FYTD	FYTD % CHANGE
<u>Passive Programs - Adult</u>					
#Programs	3	5	10	12	-16.67%
Attendance	30	37	751	282	166.31%
<u>Passive Programs - Teen</u>					
# Programs	5	3	10	7	42.86%
Attendance	373	7	582	57	921.05%
<u>Passive Programs - Kids</u>					
# Programs	11	14	45	35	28.57%
Attendance	1,088	1,451	4,084	4,285	-4.69%
<u>Computers - Patron Use</u>					
Adult Computers	1,508	1,539	5,125	5,088	0.73%
Kids Computers	573	589	2,188	2,356	-7.13%
Teen Laptop	8	1	8	10	-20.00%
Adult Laptop	10	16	24	46	-47.83%
TOTAL PATRON USE	2,099	2,145	7,345	7,500	-2.07%
<u>Hours Used</u>					
Adult Computers	1,229	1,210	4,192	4,089	2.52%
Kids Computers	304	270	1,143	1,120	2.05%
Teen Laptop	2	2	2	8	-75.00%
Adult Laptop	12	13	27	55	-50.91%
TOTAL HOURS USED	1,547	1,495	5,364	5,272	1.75%
<u>Wireless Total Connections</u>	6,710	7,464	21,985	22,240	-1.15%
<u>IPPL Total Web Site Access</u>	11,673	12,520	38,303	39,811	-3.79%
<u>IPPL Total Page Views</u>	42,031	44,940	139,370	150,907	-7.65%
<u>Subscription Database Logins</u>	5,122	2,154	15,997	6,847	133.64%
<u>Outreach-Homebound</u>					
Items Delivered	124	211	402	570	-29.47%
<u>Volunteers</u>					
Number Active	10	9			
Hours Worked	27	38	434	263	65.02%
<u>Staff Training Hours</u>	551	79	679	148	358.78%
<u>Room Use</u>					
Conference Rooms	860	739	2,394	2,138	11.97%
Meeting Rooms					
Library	50	44	116	131	-11.45%
Non-Library	19	20	47	56	-16.07%
Board Room					
Library	22	22	72	63	14.29%
Non-Library	17	25	53	64	-17.19%

MATERIALS COLLECTION TOTALS FOR PHYSICAL FORMATS - September 2024

BOOKS	Previous Month Totals	Added Items	Discarded Items	Current Totals
ADULT				
Reference	112	0	0	112
Non-Fiction	30,151	208	484	29,875
Fiction	27,961	320	94	28,187
ADULT TOTALS	58,224	528	578	58,174
KIDS				
Non-Fiction	12,550	67	2	12,615
Fiction	23,303	273	293	23,283
Books + Audio (Vox, WonderBooks)	202	0	3	199
KIDS TOTALS	36,055	340	298	36,097
TEEN				
Non-Fiction	722	15	6	731
Fiction	3,786	42	310	3,518
TEEN TOTALS	4,508	57	316	4,249
BOOK TOTALS	98,787	925	1,192	98,520

AUDIO	Previous Month Totals	Added Items	Discarded Items	Current Totals
ADULT				
Audiobooks on CD	6,010	25	25	6,010
Music CDs	4,276	16	1	4,291
Vinyl Records	0	20	0	20
Playaway	299	0	0	299
ADULT TOTALS	10,585	61	26	10,620
KIDS				
Audiobooks on CD	336	2	1	337
Music CDs	264	0	0	264
Playaway	132	1	0	133
KIDS TOTALS	732	3	1	734
TEEN				
Audiobooks on CD	108	0	0	108
Playaway	22	1	0	23
TEEN TOTALS	130	1	0	131
AUDIO TOTALS	11,447	65	27	11,485

VIDEO	Previous Month Totals	Added Items	Discarded Items	Current Totals
ADULT				
DVD & Blu-ray	19,139	46	75	19,110
ADULT TOTALS	19,139	46	75	19,110
KIDS				
DVD & Blu-ray	3,770	22	2	3,790
KIDS TOTALS	3,770	22	2	3,790
TEEN				
DVD & Blu-ray	0	0	0	0
TEEN TOTALS	0	0	0	0
VIDEO TOTALS	22,909	68	77	22,900

OTHER	Previous Month Totals	Added Items	Discarded Items	Current Totals
ADULT				
Kits (Book Club to Go)	12	2	0	14
Library of Things	112	0	2	110
Devices (Rokus, iPods, Kindles, Record Players)	60	2	0	62
Console Games	598	17	1	614
CD-ROMs	12	0	0	12
ADULT TOTALS	794	21	3	812
KIDS				
Kits (STEM, Book bundles, etc.)	203	1	4	200
Puzzles	24	0	0	24
Tablets (Fire HD, Launchpads)	25	0	1	24
Console Games	326	2	2	326
Board Games - Juvenile	22	0	0	22
KIDS TOTALS	600	3	7	596
TEEN				
Equipment (CD Players, etc.)	25	0	0	25
Console Games	0	0	0	0
Board Games	80	0	3	77
TEEN TOTALS	105	0	3	102
OTHER TOTALS	1,499	24	13	1,510
COLLECTION TOTALS	134,642	1,082	1,309	134,415

MATERIALS COLLECTION TOTALS FOR ELECTRONIC FORMATS - Sep 2024

eBOOKS	Previous Month Totals	+/- Items	Current Totals
Hoopla (ebooks & comics)	1,064,751	25,694	1,090,445
eMedia (OverDrive Consortium)	20,092	-76	20,016
eMedia (OverDrive Advantage)	7,625	-15	7,610
Preloaded Adult eReaders	209	0	209
eBook Totals	1,092,677	25,603	1,118,280
AUDIO	Previous Month Totals	Added Items	Current Totals
Audiobooks			
Hoopla	252,368	2,308	254,676
eMedia (Overdrive Consortium)	7,090	23	7,113
eMedia (OverDrive Advantage)	2,348	-8	2,340
Preloaded Audiobook Tablets	174	1	175
Music			
Hoopla	471,863	10,644	482,507
Audio Total	733,843	10,660	746,811
VISUAL	Previous Month Totals	Added Items	Current Totals
Videos			
Hoopla (includes TV Episodes)	31,271	-957	30,314
Kanopy	33,151	190	33,341
Preloaded Adult Roku Titles	1,595	8	1,603
Preloaded Family Roku Titles	235	2	237
Visual Totals	66,252	-757	65,495
Total Audio/Visual	800,095	9,903	812,306
Collection Totals	1,892,772	35,506	1,930,586

INDIAN PRAIRIE PUBLIC LIBRARY TREASURER'S REPORT

9/30/2024

Balance on hand as of August 31, 2024.....	3,503,563.79
Cash Receipts for September.....	1,701,748.86
Cash Disbursements for September.....	357,390.28
Cash on hand as of September 30, 2024.....	4,847,922.37

Investments

Illinois Funds (Money Market) - Average Monthly Rate 5.229%	
General.....	1,085,962.89
MPI Investment (Corporate Fund).....	1,422,792.05
Republic Bank - Savings - Rate 3.72%.....	2,362,318.17
Republic Bank - Checking General.....	(32,371.47)
Republic Bank - Payroll Account.....	1,832.35
Republic Bank - License Sticker Account.....	6,784.38
Petty Cash/Circulation.....	604.00
Balances as of September 30, 2024.....	4,847,922.37

FUND BALANCES AS OF 9/30/2024

Corporate Fund.....	2,946,541.63
Building & Maintenance Fund.....	(7,640.29)
I.M.R.F. Fund.....	(7,280.83)
Liability Fund.....	(10,883.02)
Social Security Fund.....	(14,019.58)
Special Reserve Fund.....	-
Current Liabilites.....	1,941,204.46
Grand Total All Funds.....	4,847,922.37

Indian Prairie Public Library District Consolidated Revenue Report for September 2024

Percent of Year: 25.00

	RECEIVED 2024	Sept RECEIVED THIS YEAR	PRCT COLL	BUDGET RECEIPTS	UNCOLLECTED RECEIPTS
PROPERTY TAX & LEVY INTEREST					
41100 · Property Taxes	1,666,283.17	4,232,821.66	97.45%	4,343,827.00	111,005.34
41150 · Non-current Property Taxes	0.00	0.00	0.00%	800.00	800.00
43100 · Interest-Tax Levy	0.00	0.00	0.00%	0.00	0.00
TOTAL PROPERTY TAX & LEVY INTEREST	1,666,283.17	4,232,821.66	97.43%	4,344,627.00	111,805.34
INTERGOVERNMENTAL					
42200 · Per Capita Grant	0.00	65,179.62	100.00%	65,180.00	0.38
42300 · LIMRICC	0.00	0.00	0.00%	0.00	0.00
TOTAL INTERGOVERNMENTAL	0.00	65,179.62	100.00%	65,180.00	0.38
INTEREST					
43500 · Interest - Investment	10,501.34	28,062.80	46.77%	60,000.00	31,937.20
TOTAL INTEREST	10,501.34	28,062.80	46.77%	60,000.00	31,937.20
DESK MONIES					
45100 · Copier	198.70	720.00	34.29%	2,100.00	1,380.00
45120 · Computer Copies	1,356.32	4,696.97	39.14%	12,000.00	7,303.03
45130 · Fax	301.31	1,026.28	20.53%	5,000.00	3,973.72
45200 · Fines/Fees	298.26	1,162.16	29.05%	4,000.00	2,837.84
45250 · Gifts/Donations	0.00	28.00	28.00%	100.00	72.00
45300 · Lost Materials	421.84	1,660.89	30.20%	5,500.00	3,839.11
45350 · Non-Resident Fees	11,139.20	34,282.32	37.26%	92,000.00	57,717.68
45550 · Meeting Room Rental	400.00	1,550.00	103.33%	1,500.00	-50.00
45600 · ILL Fees	24.50	76.86	21.96%	350.00	273.14
45650 · Maker Studio	1,119.55	2,840.90	37.88%	7,500.00	4,659.10
45700 · Passport Fees	1,890.00	8,400.00	28.00%	30,000.00	21,600.00
45800 · License Stickers	266.00	866.40	34.66%	2,500.00	1,633.60
TOTAL DESK MONIES	17,415.68	57,310.78	35.26%	162,550.00	105,239.22
OTHER INCOME					
46500 · OCLC Refund	0.00	545.00	0.00%	500.00	-45.00
46700 · Miscellaneous	57.00	125.32	8.36%	1,500.00	1,374.68
46800 · Collection Agency Fee	0.00	200.00	200.00%	100.00	-100.00
TOTAL OTHER INCOME	57.00	870.32	41.44%	2,100.00	1,229.68
TOTAL	1,694,257.19	4,384,245.18	94.60%	4,634,457.00	250,211.82
49000 · Operating Transfer In	200.00	200.00			
GRAND TOTAL	1,694,457.19	4,384,445.18	94.61%	4,634,457.00	250,011.82

Operating Transfer In reflects \$200.00 from Corporate Reserves

70000 · Operating Transfer Purchases - Mighty Moving & Storage \$200.00

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**Indian Prairie Public Library District
Consolidated Expenditures Report for September 2024**

Percent of Year: 25.00

	Sept 24	YTD ACTIVITY	PRCT USED	WORKING BUDGET	REMAINING BUDGET	APPROPRIATION	PRCT APPROPRIATION
PERSONNEL							
61100 · Salaries	196,790.92	683,530.35	26.45%	2,583,941.00	1,900,410.65		
61310 · Benefits - Medical / Life Ins.	19,807.81	57,169.36	22.24%	257,063.00	199,893.64		
61330 · Benefits - IMRF	20,794.08	72,208.64	25.47%	283,555.00	211,346.36		
61340 · Benefits - FICA	14,604.80	50,805.39	25.70%	197,671.00	146,865.61		
61400 · Staff Development	1,433.81	5,115.88	27.80%	18,400.00	13,284.12		
61600 · Board Development	0.00	0.00	0.00%	1,000.00	1,000.00		
61710 · Workers Compensation	0.00	4,213.00	100.00%	4,213.00	0.00		
61720 · Unemployment Insurance	0.00	941.45	31.38%	3,000.00	2,058.55		
TOTAL PERSONNEL	253,431.42	873,984.07	26.10%	3,348,843.00	2,474,858.93	3,400,000.00	25.71%
MATERIALS							
62100 · Books	12,537.26	24,592.18	14.90%	165,040.00	140,447.82		
62200 · Periodicals	1,611.53	6,334.63	34.62%	18,300.00	11,965.37		
62300 · Audio	1,033.74	3,224.91	13.14%	24,550.00	21,325.09		
62400 · Video	2,700.43	5,361.84	16.25%	33,000.00	27,638.16		
62500 · Multi-Media	83.21	225.80	4.11%	5,500.00	5,274.20		
62600 · eMaterials	13,425.98	104,496.36	43.52%	240,090.00	135,593.64		
62700 · Console Games	1,195.40	1,602.43	26.71%	6,000.00	4,397.57		
62800 · Damaged Item Replacement	1,024.33	1,905.94	31.77%	6,000.00	4,094.06		
62900 · Materials Supplies	2,007.87	5,589.61	26.00%	21,500.00	15,910.39		
TOTAL MATERIALS	35,619.75	153,333.70	29.49%	519,980.00	366,646.30	530,000.00	28.93%
BUILDING							
63200 · Cleaning Service	6,432.26	13,129.04	15.82%	83,000.00	69,870.96		
63300 · Utilities (1-8-11 · Gas)	327.13	1,480.74	5.29%	28,000.00	26,519.26		
63300 · Utilities (1-8-12 · Electric)	8,629.55	23,666.01	33.33%	71,000.00	47,333.99		
63300 · Utilities (1-8-13 · Telephone)	242.18	619.36	24.77%	2,500.00	1,880.64		
63300 · Utilities (1-8-14 · Water/Sewer)	4,013.27	4,771.75	47.72%	10,000.00	5,228.25		
63300 · Utilities (1-8-15 · Garbage Disposal)	285.00	855.00	17.10%	5,000.00	4,145.00		
63350 · Building Supplies	960.15	2,733.35	18.22%	15,000.00	12,266.65		
63400 · Maintenance Supplies	544.30	762.07	6.35%	12,000.00	11,237.93		
63500 · Security System Monitoring	0.00	662.50	66.25%	1,000.00	337.50		
63600 · Property Maintenance	4,073.82	8,626.82	28.19%	30,600.00	21,973.18		
63800 · Building Maintenance/Repair	4,992.64	25,564.34	38.97%	65,600.00	40,035.66		
TOTAL BUILDING	30,500.30	82,870.98	25.60%	323,700.00	240,829.02	225,000.00	36.83%
OPERATIONS							
64100 · Payroll Service	675.00	2,025.00	25.31%	8,000.00	5,975.00		
64200 · Supplies - Office	206.53	1,214.53	24.29%	5,000.00	3,785.47		
64300 · Photocopy Supplies	0.00	448.20	14.94%	3,000.00	2,551.80		
64400 · Guest Services Supplies	3.75	10.50	1.31%	800.00	789.50		
64500 · Postage	-273.25	-996.75	-19.94%	5,000.00	5,996.75		
64550 · Passport Postage	275.80	1,014.55	20.29%	5,000.00	3,985.45		
64600 · Non-Payment Reimbursement	0.00	0.00	0.00%	500.00	500.00		
64700 · Travel	133.40	340.06	22.67%	1,500.00	1,159.94		
64800 · Organizational Memberships	0.00	576.40	19.21%	3,000.00	2,423.60		
64900 · Bank Fees	313.88	990.40	28.30%	3,500.00	2,509.60		
TOTAL OPERATION	1,335.11	5,622.89	15.93%	35,300.00	29,677.11	45,000.00	12.50%
TECHNOLOGY							
65100 · Supplies-Toner	244.99	4,308.24	23.94%	18,000.00	13,691.76		
65160 · Supplies-Technology Services	0.00	0.00	0.00%	200.00	200.00		
65170 · Supplies-Maker Studio	453.17	1,909.85	27.28%	7,000.00	5,090.15		
65200 · Technology-Prof Services	0.00	10,172.50	46.24%	22,000.00	11,827.50		
65300 · Purchase of Equipment	49.98	3,859.08	35.90%	10,750.00	6,890.92		
65350 · STEM Kits	452.90	452.90	22.65%	2,000.00	1,547.10		

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Indian Prairie Public Library District Consolidated Expenditures Report for September 2024

Percent of Year: 25.00

	Sept 24	YTD ACTIVITY	PRCT USED	WORKING BUDGET	REMAINING BUDGET	APPROPRIATION	PRCT APPROPRIATION
65400 · Technology Equip Mnt/Repair	860.21	1,807.51	11.44%	15,800.00	13,992.49		
65500 · Software	498.06	7,481.75	19.57%	38,235.00	30,753.25		
65600 · SWAN	0.00	11,530.63	25.30%	45,584.00	34,053.37		
65700 · Telecommunications	1,179.95	2,762.04	21.16%	13,056.00	10,293.96		
TOTAL TECHNOLOGY	3,739.26	44,284.50	25.65%	172,625.00	128,340.50	195,000.00	22.71%
CONTRACTUAL SERVICES							
66100 · General Professional Services	0.00	9,912.50	19.25%	51,500.00	41,587.50		
66200 · Credit Bureau	39.40	216.70	21.67%	1,000.00	783.30		
66300 · Copier	225.29	643.28	21.44%	3,000.00	2,356.72		
66400 · Copier Maintenance Contract	65.45	268.53	13.43%	2,000.00	1,731.47		
66900 · Fees - Bond Registrar	0.00	0.00	0.00%	200.00	200.00		
TOTAL CONTRACTUAL SERVICES	330.14	11,041.01	19.14%	57,700.00	46,658.99	62,000.00	17.81%
INSURANCE							
67100 · Multi Peril-Physical Assets	0.00	16,924.00	100.00%	16,924.00	0.00		
67200 · Bonding	0.00	1,367.00	100.00%	1,367.00	0.00		
67300 · Officers & Directors Liability	0.00	2,358.00	100.00%	2,358.00	0.00		
67400 · Umbrella Liability	0.00	3,025.00	100.00%	3,025.00	0.00		
TOTAL INSURANCE	0.00	23,674.00	100.00%	23,674.00	0.00	26,000.00	91.05%
COMMUNICATIONS							
68110 · Marketing Newsletter	420.00	11,627.10	23.40%	49,680.00	38,052.90		
68111 · eNewsletter	0.00	90.67	0.98%	9,260.00	9,169.33		
68210 · Marketing Advertising	252.00	252.00	25.20%	1,000.00	748.00		
68310 · Marketing Supplies	11.99	11.99	0.50%	2,400.00	2,388.01		
68410 · Marketing-Information Printing	0.00	335.10	3.53%	9,500.00	9,164.90		
88500 · Legal Notices	0.00	222.68	22.27%	1,000.00	777.32		
TOTAL COMMUNICATIONS	683.99	12,539.54	17.22%	72,840.00	60,300.46	78,000.00	16.08%
PROGRAMMING							
68600 · Programming	2,101.60	4,723.88	12.43%	38,000.00	33,276.12		
TOTAL PROGRAMMING	2,101.60	4,723.88	12.43%	38,000.00	33,276.12	42,000.00	11.25%
CAPITAL OUTLAY & CONTINGENCY							
69200 · Special Reserve Fund	0.00	0.00	0.00%		0.00		
69250 · Equipment/Furnishings	0.00	0.00	0.00%		0.00		
69800 · Operating Transfer Out	0.00	200.00	0.00%		-200.00		
69900 · Contingency	5,684.98	5,684.98	63.17%	9,000.00	3,315.02		
69920 · Gift/Donation Purchases	0.00	0.00	0.00%		0.00		
TOTAL	333,426.55	1,218,159.55	26.47%	4,601,662.00	3,383,502.45		
70000 · Operating Transfer Purchases	0.00	200.00	0.00%				
GRAND TOTAL	333,426.55	1,218,359.55	26.46%	4,601,662.00	3,383,302.45	4,603,000.00	26.47%

Operating Transfer Out reflects \$200.00 from Corporate Reserves

70000 · Operating Transfer Purchases - Mighty Moving & Storage \$200.00

Current Mission: We enrich people's lives by providing opportunities to explore, connect, and be inspired.

Jill's Versions:

We provide opportunities for our community to connect, discover and create.

Discover. Create. Connect.

Current Vision

Lives are enriched and dreams are realized.

Jill's Version

We bring people together to explore new possibilities.

Current Values

We value and respect the individual. We empower and guide each visitor. We aspire to bring people together.

Jill's Version

We are guest focused.

We are committed to creating an environment where people can be seen, supported, and celebrated.

We are innovative.

We adapt and pivot to meet the needs of our community, which includes thoughtful materials selection, meaningful program planning, and creating dynamic spaces.

We create connections.

We are community hub, a place that everyone can gather and thrive.

RESOLUTION #2024-B

Resolution to Determine
Estimate of Funds Needed for 2024-2025 Fiscal Year

WHEREAS, the Indian Prairie Public Library District must file on or before December 31, 2024, its Levy Ordinance for the 2024-2025 fiscal year; and

WHEREAS, pursuant to "The Truth in Taxation Law" (35 ILCS 200/18-55 et seq.), the Library District must determine not less than 20 days prior to adoption of its Levy Ordinance the amount of money estimated to be necessary to be raised by taxation for the 2024-2025 fiscal year upon the taxable property in the Library District.

NOW, THEREFORE, BE IT RESOLVED AND DETERMINED by the Board of Trustees of the Library District that the amount of money estimated to be necessary to be raised by taxation for the 2024-2025 fiscal year upon the taxable property in the Library District is \$4,836,800.

Adopted October 16, 2024.

AYES _____

NAYS _____

ABSENT _____

ABSTAIN _____

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

Marian Krupicka, Secretary
Board of Library Trustees
Indian Prairie Public Library District



Illinois NFP Audit and Tax, LLP

Certified Public Accountants
200 S. Wacker Drive, Suite #3100
Chicago, Illinois 60606
Phone: (312) 998 - 5500
Fax: (312) 262 - 2857

To Board of Trustees
and Management of Indian Prairie Public Library District

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Indian Prairie Public Library District as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered Indian Prairie Public Library District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Indian Prairie Public Library District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Indian Prairie Public Library District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

Internal accounting records are maintained on a cash basis

The District year-end financial statement must be presented on an accrual basis to be in accordance with GAAP (Generally Accepted Accounting Principles). When accrual entries are not adjusted, the reader of the financial statements cannot truly know the economic position that the District is in. This deficiency can be mitigated by making the necessary entries to record accruals at year-end.

Our Responsibilities under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated February 10, 2023, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of Indian Prairie Public Library District. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our Responsibilities under U.S. Generally Accepted Auditing Standards (Continued)

As part of obtaining reasonable assurance about whether Indian Prairie Public Library District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to management's discussion and analysis and certain pension disclosures, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited, and because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we do not express an opinion or provide any assurance on the RSI.

We have been engaged to report on combining and individual fund financial statements, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

We have not been engaged to report on statistical information, which accompany the financial statements but are not RSI. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information was not audited and we do not express an opinion or provide any assurance on it.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We generally communicated our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We also communicated any internal control-related matters that are required to be communicated under professional standards.

Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Indian Prairie Public Library District are described in Note 1 to the financial statements. Accounting pronouncements adopted by the District in the fiscal year 2024 are discussed within the footnotes to the financial statements. The application of existing policies was not changed during the fiscal year 2024.

We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.

Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Indian Prairie Public Library District's financial statements were:

Management's estimate of the Allowance for Doubtful Accounts at year-end is based on past experience and the status of accounts receivable.

Management's estimate of depreciation is based on the estimated useful life of the District's capital assets.

The District's estimates included within the Pension actuarial valuations are based on expected actuarial assumptions. We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Where applicable, Management estimates inputs used for the GASB No. 87 and GASB No. 96 calculations based on similar borrowing rates available to the District. Renewal option terms are estimated based on the District's latest usage intent.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of Accounting Policies in Note 1 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 24, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves the application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and certain pension disclosures, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the statistical information, which accompany the financial statements but are not RSI. Such 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.

This communication is intended solely for the information and use of management, Board of Trustees, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

IL NFP Audit & Tax, LLP

Illinois NFP Audit & Tax, LLP

September 24, 2024

Indian Prairie Public Library District
Darien, Illinois

Annual Financial Report



Explore, connect, and be inspired.

For the Year Ended June 30, 2024

Indian Prairie Public Library District
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Illinois NFP Audit & Tax, LLP
Certified Public Accountants

Independent Auditors' Report

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Indian Prairie Public Library District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Indian Prairie Public Library District's basic financial statements as listed in the table of contents.

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, 2024, and the respective changes in financial position and cash flows, where applicable, thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Indian Prairie Library District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Indian Prairie Public Library District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Indian Prairie Public Library District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Indian Prairie Public Library District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, major fund budgetary schedules, and certain pension and post-employment benefit disclosures be presented to supplement the basic financial statements. Such information, although not 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Indian Prairie Public Library District basic financial statements. The combining and individual fund financial statements and schedules for non-major funds, and other non-required supplemental schedules as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic 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 and individual fund financial statements schedules for non-major funds and other non-required supplemental schedules as listed in the table of contents are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

Management is responsible for the other information included within the audit report. The other information comprises of the introductory and statistical sections, as listed in the table of contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

IL NFP Audit & Tax, LLP

Chicago, Illinois
September 24, 2024

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2024**

Introduction

The Indian Prairie Public Library District (hereinafter referred to as the Library) Management's Discussion and Analysis are designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the Library's financial activity, (3) identify changes in the Library's financial position (its ability to address the next and subsequent year challenges), (4) identify any material deviations from the financial plan (the approved budget) and (5) identify individual fund issues or concerns.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued in June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

Since the MD&A is designed to focus on the current year's activities, resulting changes, and currently known facts, please read it in conjunction with the Library's financial statements (beginning on page 6).

Financial Highlights

- At June 30, 2024, total assets and deferred outflows were \$13,705,433, and total liabilities and deferred inflows were \$7,023,061 compared to total assets and deferred outflows of \$13,485,819 and total liabilities and deferred inflows of \$6,695,132 at June 30, 2023. At June 30, 2024, the net position was \$6,335,720, while at June 30, 2023, the total net position was \$6,790,687. The portion of net position invested in capital assets, net of related debt, was \$6,335,720 and \$6,566,732 at June 30, 2024 and 2023, respectively.
- Overall, total revenues for all funds in 2024 were \$4,544,454 and total expenses were \$4,652,769 as compared to 2023 total revenues of \$4,191,969 and total expenses of \$4,613,808. Overall, there was a decrease of \$108,315 in total fund balances from \$6,790,687 in 2023 to \$6,682,372 in 2024.
- Property tax collections received in fiscal year 2024 were \$4,132,997 compared to \$3,885,410 received in fiscal 2023.

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2024 (Continued)**

Overview of the Financial Statements

Management's Discussion and Analysis introduces the District's basic financial statements. The Basic Financial Statements include three components: government-wide financial statements, fund financial statements, and notes to the financials. The District also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Indian Prairie Public Library District's finances in a manner similar to a private-sector business. Financial reporting at this level uses a perspective similar to that found in the private sector, with its basis in full accrual accounting and elimination or reclassification of internal activities.

The *Statement of Net Position* presents information on all the Indian Prairie Public Library District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in the 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 Library'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 related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., property taxes levied for general purposes).

The government-wide financial statements can be found on pages 12 - 13 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The District uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District's most significant funds rather than the District as a whole. Major funds are separately reported, while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different, with fund statements providing a distinctive view of the District's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near term.

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2024 (Continued)**

Fund Financial Statements (Continued)

Budgetary comparison statements are included in the required supplementary information for the general fund and major special revenue funds. Budgetary comparison schedules for other special revenue funds can be found in a later section of this report. These statements and schedules demonstrate compliance with the District's adopted annual appropriated budget.

The basic governmental fund financial statements are presented on pages 14 through 17 of this report.

Notes to the Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 20 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 budget to actual comparisons, statistical analysis tables, and progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 39 through 42 of this report.

Major funds are reported in the basic financial statements, as discussed. Combining and individual statements and schedules for non-major as well as supplemental schedules for the major funds are presented in a subsequent section of this report beginning on page 43.

Government-wide Financial Analysis

As stated previously, net position may serve over time as a useful indicator of a government's financial position. In the case of the Library, assets and deferred outflows exceeded liabilities and deferred inflows by \$6,682,372 at June 30, 2024. Contributing to the Library's net position, \$6,335,720 reflects its net investment in capital assets (e.g., land, buildings and improvements, and furniture and equipment), less any related outstanding debt used to acquire those assets. The Library uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Library'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.

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2024 (Continued)**

Statement of Net Position

A comparison of the statement of net position for the last two fiscal years is shown on the following page. As noted earlier, the District's combined net position decreased by \$108,315.

**Statement of Net Position
Governmental Activities**

	<u>2024</u>	<u>2023</u>
Current and Other Assets	\$ 6,261,812	\$ 5,605,354
Capital Assets	6,335,720	6,566,732
Total Assets	<u>12,597,532</u>	<u>12,172,086</u>
Deferred Outflows	1,107,901	1,313,733
Total Assets and Deferred Outflows	<u>13,705,433</u>	<u>13,485,819</u>
Other Liabilities	337,314	183,736
Long-Term Liabilities	2,120,916	2,250,614
Total Liabilities	<u>2,458,230</u>	<u>2,434,350</u>
Deferred Inflows	4,564,831	4,260,782
Total Liabilities and Deferred Inflows	<u>7,023,061</u>	<u>6,695,132</u>
Net Position		
Net Investment in capital assets	6,335,720	6,566,732
Restricted Amounts	0	3,685
Unrestricted Amounts	346,652	220,270
Total Net Position	<u>\$ 6,682,372</u>	<u>\$ 6,790,687</u>

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2024 (Continued)**

Statement of Activities A comparison of the statement of activities for the last two fiscal years is shown below.

**Statement of Activities
Governmental Activities**

	<u>2024</u>	<u>2023</u>
Revenues		
Program Revenues		
Charges for Services	201,584	195,664
Operating Grants and Contributions	65,180	64,741
General Revenues		
Property Taxes	4,132,997	3,885,410
Interest Income	132,624	39,192
Miscellaneous	12,069	6,962
Total Revenue	<u>\$ 4,544,454</u>	<u>\$ 4,191,969</u>
Expenses		
Governmental Activities		
Library Services	4,652,769	4,613,808
Total Expense	<u>4,652,769</u>	<u>4,613,808</u>
Increase in Net Position	\$ (108,315)	\$ (421,839)
Net Position - Beginning of Year	6,790,687	7,212,526
Net Position - End of Year	<u>\$ 6,682,372</u>	<u>\$ 6,790,687</u>

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2024 (Continued)**

Governmental Activities

As stated previously, Governmental Activities decreased the District's net position by \$108,315. Key elements of the entity-wide performance are as follows:

- During the fiscal year ended 2024, the District's net position decreased mainly due to an increase in library services expenses.
- Total library expenses increased 1% to \$4,652,769 in 2024 from \$4,613,808 the previous year due to changes in the IMRF net pension liability balance.
- Total revenues increased 8.41% to \$4,544,454 in 2024 from \$4,191,969 the previous year. Most of this increase is attributed to an increase in property taxes and interest income.

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported a healthy ending fund balance of \$1,359,667. Only \$24,210 of these funds are non-spendable or restricted, indicating the availability of the balance of funds for continuing operations.

The total ending fund balance of governmental funds shows an increase of \$198,831 from the prior fiscal year. This increase is primarily the result of interest income and rental, fines, and fees outperforming budget estimates and personnel costs being under-budgeted.

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2024 (Continued)**

Major Governmental Funds

The General fund is the primary fund of the District. The General Fund surplus as of June 30, 2024, was \$1,438,474, an increase of \$270,485 from the prior year.

Governmental Funds Budgetary Highlights

Actual revenues in the General fund were \$4,348,725 which outperformed budget estimates by \$200,966 due mainly to property taxes and interest income. Additionally, actual expenditures were \$4,078,240, which overperformed budget estimates by \$112,737.

The General fund's net change in revenues over expenditures was a positive \$270,485. The fund balance increased to \$1,438,474 from \$1,167,989 the previous year.

Capital Asset Administration

The District's investment in capital assets, net of accumulated depreciation for governmental-type activities as of June 30, 2024, was \$6,335,720. The total decrease in the District's investment in capital assets for the year ended June 30, 2024, was \$231,012.

	Balance June 30, 2023	Additions	Retirements	Balance June 30, 2024
<u>Governmental Activities</u>				
Assets Not Subject to Depreciation				
Land	\$ 491,400	\$ 0	\$ 0	\$ 491,400
Assets Subject to Depreciation				
Building and Improvements	9,006,054	18,809	0	9,024,863
Furniture, Fixtures, and Equipment	663,312	0	0	663,312
Subtotal	<u>10,160,766</u>	<u>18,809</u>	<u>0</u>	<u>10,179,575</u>
Less - Accumulated Depreciation				
Building and Improvements	(3,102,915)	(208,514)	0	(3,311,429)
Furniture, Fixtures, and Equipment	(491,119)	(41,307)	0	(532,426)
Subtotal	<u>(3,594,034)</u>	<u>(249,821)</u>	<u>0</u>	<u>(3,843,855)</u>
Net Capital Assets	<u>\$ 6,566,732</u>	<u>\$ (231,012)</u>	<u>\$ 0</u>	<u>\$ 6,335,720</u>

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2024 (Continued)**

Debt

As of June 30, 2024, the District had no outstanding debt.

Factors Bearing on the District's Future

At the time these financial statements were prepared and audited, the District was not aware of any existing circumstances that would adversely affect its financial health in the near future.

Contacting the District's Financial Management

This financial report is designed to provide a general overview of the District's finances, comply with finance-related laws and regulations, and demonstrate the District's commitment to public accountability. If you have any questions about this report or would like to request additional information, please contact the Library Director, Indian Prairie Library District, 401 Plainfield Rd, Darien, IL 60561.

Indian Prairie Public Library District
Statement of Net Position
June 30, 2024

	<u>Governmental Activities</u>
Assets	
Cash and Investments	\$ 4,006,915
Receivables - Property Taxes	2,230,687
Prepaid Items	24,210
Capital Assets	
Capital Assets Not Being Depreciated	491,400
Other Capital Assets, Net of Depreciation	<u>5,844,320</u>
Total Capital Assets	<u>6,335,720</u>
Total Assets	<u>12,597,532</u>
Deferred Outflows	
Deferred Items - IMRF	<u>1,107,901</u>
Total Deferred Outflows	<u>1,107,901</u>
Liabilities	
Due Within One Year	
Accounts Payable	136,504
Accrued Payroll	105,479
Compensated Absences	95,331
Due In More Than One Year	
Net Pension Liability - IMRF	<u>2,120,916</u>
Total Liabilities	<u>2,458,230</u>
Deferred Inflows	
Deferred Property Taxes	<u>4,564,831</u>
Total Deferred Inflows	<u>4,564,831</u>
Net Position	
Net Investment in Capital Assets	6,335,720
Unrestricted	<u>346,652</u>
Total Net Position	<u><u>\$ 6,682,372</u></u>

See Accompanying Notes to the Financial Statements

Indian Prairie Public Library District
Statement of Activities
For the Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenue		Net (Expense)
		Charges for	Operating Grants	Revenue and
		Services	and Contributions	Changes in
				Net Position
				Governmental
				Activities
Governmental Activities				
Library Services	\$ 4,652,769	\$ 201,584	\$ 65,180	\$ (4,386,005)
Total Governmental Activities	<u>\$ 4,652,769</u>	<u>\$ 201,584</u>	<u>\$ 65,180</u>	<u>(4,386,005)</u>
General Revenues				
Taxes				
				4,132,997
				132,624
				12,069
				<u>4,277,690</u>
Total General Revenues				
Change in Net Position				
(108,315)				
Net Position,				
Beginning of Year				
<u>6,790,687</u>				
End of Year				
<u>\$ 6,682,372</u>				

See Accompanying Notes to the Financial Statements

Indian Prairie Public Library District
Balance Sheet
Governmental Funds
June 30, 2024

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Assets			
Cash and Investments	\$ 3,960,778	\$ 46,137	\$ 4,006,915
Receivables			
Property Taxes	2,117,550	113,137	2,230,687
Prepaid Expenses	24,210	0	24,210
Total Assets	<u>6,102,538</u>	<u>159,274</u>	<u>6,261,812</u>
Total Deferred Outflows	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows	<u>6,102,538</u>	<u>159,274</u>	<u>6,261,812</u>
Liabilities			
Accounts Payable	129,423	7,081	136,504
Accrued Payroll	105,479	0	105,479
Accrued Vacation	95,331	0	95,331
Total Liabilities	<u>330,233</u>	<u>7,081</u>	<u>337,314</u>
Deferred Inflows			
Deferred Property Taxes	4,333,831	231,000	4,564,831
Total Deferred Inflows	<u>4,333,831</u>	<u>231,000</u>	<u>4,564,831</u>
Fund Balances (Deficits)			
Nonspendable	24,210	0	24,210
Unassigned	1,414,264	(78,807)	1,335,457
Total Fund Balances (Deficits)	<u>1,438,474</u>	<u>(78,807)</u>	<u>1,359,667</u>
Total Liabilities, Deferred Inflows and Fund Balances (Deficits)	<u>\$ 6,102,538</u>	<u>\$ 159,274</u>	<u>\$ 6,261,812</u>

See Accompanying Notes to the Financial Statements

Indian Prairie Public Library District
Reconciliation of Fund Balances of the Governmental Funds to the
Governmental Activities in the Statement of Net Position
June 30, 2024

Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position:

Amounts reported in the Statement of Net Position are different because:

Fund Balance - Balance Sheet of Governmental Funds	1,359,667
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	6,335,720
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Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds:

IMRF deferred items related to changes in pension assumptions and differences between expected and actual pension plan experience	1,107,901
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Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:

Net IMRF Pension Liability	<u>(2,120,916)</u>
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Net Position of Governmental Activities	<u><u>\$ 6,682,372</u></u>
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Indian Prairie Public Library District
Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)
Governmental Funds
For the Year Ended June 30, 2024

	General	Other Governmental Funds	Total
Revenues			
Property Taxes	\$ 3,937,268	\$ 195,729	\$ 4,132,997
Grants and Donations	65,180	0	65,180
Rental, Fines, and Fees	201,584	0	201,584
Interest	132,624	0	132,624
Miscellaneous	12,069	0	12,069
Total Revenues	4,348,725	195,729	4,544,454
Expenditures			
Personnel	2,924,220	107,446	3,031,666
Library Materials	485,989	0	485,989
Library Operations	201,610	159,937	361,547
Office Operations	35,348	0	35,348
Technology & Maker	195,990	0	195,990
Contractual Services	26,400	0	26,400
Insurance	1,367	0	1,367
Public Information	94,656	0	94,656
Capital Outlay and Contingency	112,660	0	112,660
Total Expenditures	4,078,240	267,383	4,345,623
Net Change in Fund Balances (Deficits)	270,485	(71,654)	198,831
Fund Balances (Deficits),			
Beginning of Year	1,167,989	(7,153)	1,160,836
End of Year	\$ 1,438,474	\$ (78,807)	\$ 1,359,667

See Accompanying Notes to the Financial Statements

**Indian Prairie Public Library District
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances (Deficits) of the Governmental Funds
to the Governmental Activities in the Statement of Activities
For the Year Ended June 30, 2024**

Net Change in Fund Balances (Deficits) - Total Governmental Funds	\$ 198,831
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Capital outlays	(249,821)
Depreciation expense	18,809
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
Change in the following deferred items related to pension investment experience, changes in pension assumptions, and difference between expected and actual pension plan experience:	
Deferred Outflows - IMRF	(205,832)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Change in Net Pension Liability - IMRF	<u>129,698</u>
Change in Net Position of Governmental Activities	<u><u>\$ (108,315)</u></u>

Indian Prairie Public Library District
Statement of Fiduciary Net Position
June 30, 2024

	Deferred Compensation Plan
Assets	
Cash and Investments	<u>\$ 1,188,180</u>
Total Assets	<u>1,188,180</u>
Liabilities	
Accounts Payable	<u>0</u>
Total Liabilities	<u>0</u>
Net Position Held In Trusts For Deferred Compensation	<u><u>\$ 1,188,180</u></u>

See Accompanying Notes to the Financial Statements

**Indian Prairie Public Library District
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2024**

	<u>Deferred Compensation Plan</u>
Additions	
Contributions	
Member Contributions	\$ 2,600
Investment Income	
Net Appreciation (Depreciation) in Fair Value of Investments	314,959
Less: Investment Expenses	<u>0</u>
Net Investment Income	<u>314,959</u>
Total Additions	<u>317,559</u>
Deductions	
Withdrawals	<u>735,579</u>
Total Deductions	<u>735,579</u>
Net Increase	<u>(418,020)</u>
Beginning of Year	<u>1,606,200</u>
End of Year	<u><u>\$ 1,188,180</u></u>

**Indian Prairie Public Library District
Notes to the Financial Statements
For the Year Ended June 30, 2024**

1. Summary of Significant Accounting Policies

The District is incorporated in Darien, Illinois. The mission of the District is to maintain excellence in providing the best possible materials in regard to educational, technological, and recreational use for its community. The District's focus is to continue to research, evaluate, and generate outreach programs for the benefit of the Darien community.

The financial statements of the Indian Prairie Public Library District (the "District") have been prepared in conformity with Generally Accepted Accounting Principles as applied to local governments. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below:

Financial Reporting Entity

The accompanying financial statements present the District's primary government and any component units over which the District exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the District (as distinct from legal relationships). Management has considered all potential component units and has determined that there are no entities outside of the primary government that should be blended into or discretely presented with the District's financial statements.

Government-Wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. Government-wide statements report information on all of the activities of the District as a whole (except for fiduciary activities) and distinguish between the governmental and business-type activities of the District. Governmental activities, which are normally supported by taxes and governmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's library services and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 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 in program revenues are reported as general revenues.

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Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements

Separate fund financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Non-major funds include other Special Revenue funds. The combined amounts for these funds are reflected in a single column titled "Other Governmental Funds" in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for non-major funds are presented with Combining and Individual Fund Statements and Schedules in the supplemental schedules of the financial statements.

Funds are organized as major funds or non-major funds within the governmental statements. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

Total assets and deferred outflows, liabilities and deferred inflows, revenues or expenditures, and expenses of the individual governmental fund or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type and;

Total assets and deferred outflows, liabilities and deferred inflows, revenues or expenditures, and expenses of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements when applicable. Revenues are recognized when earned, and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds are those which governmental functions of the District finance. The acquisition, use, and balances of the District's expendable resources and the related liabilities are accounted for through governmental funds. 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. For this purpose, the government does *not* consider revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recognized when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are reported only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

1. Summary of Significant Accounting Policies (Continued)

Measurement Focus and Basis of Accounting (Continued)

Property taxes, sales taxes, franchise taxes, licenses, charges for service, amounts due from other governments, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period if applicable. Charges for sales and services and miscellaneous revenues are generally recorded as revenue when received in cash because they are generally not measurable until actually received.

Basis of Presentation

The accounts of the District are organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. The various funds are summarized by type within the financial statements.

The District reports the following major governmental fund:

The General Fund is the primary operating fund. It accounts for all financial resources of the general government. Expenditures from this fund provide basic District services, such as finance and data processing, personnel, and general administration of the District. Revenue sources include taxes, which include property taxes, replacement taxes, interest income, and other income.

Additional governmental fund types which are combined as non-major funds are as follows:

Non-major Special Revenue Funds: These funds are used to account for and report the proceeds of specific revenue sources that are restricted or assigned to expenditure for a specific purpose. The District reports the Illinois Municipal Retirement Fund, Social Security Fund, Liability Insurance Fund, Building Maintenance Fund, and Special Reserve Fund as non-major special revenue funds.

Permanent Funds: These funds are used to report that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry. The District reports the Working Cash Fund as a permanent fund.

Fiduciary fund-level financial statements are custodial in nature and are merely clearing accounts for assets held by the District as an agent for individuals, private organizations, or other governments. Fiduciary funds are excluded from government-wide financial statements. The District reports a single fiduciary fund.

Proprietary fund level financial statements are used to account for activities that are similar to those found in the private sector. The measurement focus is upon the determination of net income, financial position, and cash flows. The District reports no proprietary funds.

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

1. Summary of Significant Accounting Policies (Continued)

Basis of Presentation (Continued)

When applicable, on the proprietary fund financial statements, operating revenues are those that flow directly from the operations of the activity, i.e., charges to customers or users who purchase or use the goods or services of that activity. Operating expenses are those that are incurred to provide those goods or services. Non-operating revenues and expenses are items such as investment income and interest expense that are not a result of the direct operations of the activity.

Cash and Investments

For the 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 a fiscal agent. Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have any established market, if any, are reported at estimated fair value.

Pooled Cash

Cash resources of the individual governmental fund types are combined to form a pool of cash and, when applicable, investments. At June 30, 2024, the District's cash was deposited in demand accounts and money market savings accounts.

Interfund Activity

During the course of normal operations, the District has transactions between funds, including expenditures and transfers of resources to provide services and construct assets. Legally authorized transfers are treated as transfers and are included in the results of operations of Governmental Funds and, when applicable, Proprietary Funds. Transactions between funds that are representative of cash overdrafts from pooled cash and investing are reported as interfund receivables or payables. Short-term amounts owed between funds are classified as "Due to/from other funds."

Receivables

Receivables consist of all revenues earned at year-end that are not yet received as of June 30, 2024. Major receivable balances for governmental activities include property taxes and replacement taxes. The District carries its receivables at cost less an allowance for doubtful accounts. On a periodic basis, the District evaluates its receivables and establishes the amount of its allowance for doubtful accounts based on a history of past write-offs and collections. The allowance for doubtful accounts amounts to \$0 for property taxes receivable.

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

1. Summary of Significant Accounting Policies (Continued)

Prepaid Items and Prepaid Expenditures

Payments made to vendors for services that will benefit periods beyond June 30, 2024, are recorded as prepaid items/expenditures using the consumption method of recognition.

Inventory

Inventory is valued at a cost that approximates the lower of cost or net realizable value using the first-in/first-out (FIFO) method. The District reports no inventory as of June 30, 2024.

Deferred Revenue/Unearned Revenue

When applicable, the District reports unearned revenues on its Statement of Net Position and deferred revenues on its Governmental Funds Balance Sheet. For governmental fund financial statements, deferred revenues occur when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met or when the District has a legal claim to the resources, the liability for deferred revenue is removed from the Governmental Funds Balance Sheet, and revenue is recognized accordingly.

Compensated Absences

Accumulated vacation, that is expected to be liquidated with expendable available financial resources, is reported as an expenditure and a fund liability of the governmental fund that will pay it. Accumulated vacation of proprietary funds, when applicable, is recorded as an expense and liability of those funds as the benefits accrue to employees. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements. The General Fund is used to liquidate the compensated absences liability.

Full-time District employees are entitled to paid vacation time in varying amounts based on years of service. Unused vacation time is payable upon resignation or retirement. The District's compensated absences liability at June 30, 2024, comprises of accumulated vacation amounting to \$95,331.

Capital Assets

Capital assets, which include land, buildings and improvements, equipment, and, when applicable, infrastructure assets (e.g., roads and bridges), are reported in the applicable government or business-type activities columns in the government-wide statements. Capital assets are defined as assets with a cost of \$5,000 or more. Capital assets are recorded at historical cost if purchased or constructed or at estimated historical cost if the actual historical cost is not available. Donated capital assets, donated works of art and similar items, and capital assets received in a service arrangement are reported at acquisition value rather than fair value. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

1. Summary of Significant Accounting Policies (Continued)

Capital Assets (Continued)

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation on all assets is computed using the straight-line method over the following estimated lives:

Building and Improvements	20 to 50 years
Furniture, Fixtures, and Equipment	5 to 10 years

GASB Statement 34 requires the reporting and depreciation of the new infrastructure expenditures effective at the beginning of the implementation year.

Finance Leases

Leases that span more than twelve months that are material in nature to the financial statements and that do not transfer ownership are recognized as a right-of-use asset and finance lease liability. The right-of-use assets are measured at an amount equal to the present value of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right-of-use assets are amortized on a straight-line basis over the life of the related lease. Finance leases that transfer ownership that are material in nature to the financial statements are recognized as capital assets at cost and a related lease liability. The District reports no finance leases.

Subscription-Based Information Technology Arrangements

A Subscription-Based Information Technology Arrangements (“SBITAs”) is a contract that conveys control of the right to use another party's information technology software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction. SBITAs that span more than twelve months that are material in nature to the financial statements are recognized as a subscription right-of-use asset and subscription liability. The right-of-use assets are measured at an amount equal to the present value of the related subscription liability. The right-of-use assets are amortized on a straight-line basis over the life of the related subscription. The District reports no material long-term SBITAs.

Long-Term Liabilities

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

1. Summary of Significant Accounting Policies (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources, or expenses/expenditures, until then. The District has deferred changes in proportion dealing with pensions and contributions made after the measurement date. The District currently does not have deferred charges on refunding debt. These represent a consumption of net position that applies to future periods and is not recognized as an outflow of resources until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources, or revenues, until that time. A deferred inflow of resources dealing with a pension is reported for the differences between expected and actual experience, the net difference between projected and actual earnings on pension investments, and changes of assumptions. Currently, the District does not have non-exchange revenue transactions where a receivable has been recorded because property taxes were levied, but the resources cannot be used until a future period. As such, deferred property taxes are not reported as a deferred inflow on the government-wide statement of net position.

Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources.

Non-spendable fund balance - The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form - prepaid items or inventories; or (b) legally or contractually required to be maintained intact. The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance - This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance - Amounts can only be used for specific purposes pursuant to constraints imposed by ordinances of the District Board of Trustees - the government's highest level of decision-making authority. These committed amounts cannot be used for any other purpose unless the District Board of Trustees removes the specified use by ordinance. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

1. Summary of Significant Accounting Policies (Continued)

Fund Balances (Continued)

Assigned fund balance - This classification reflects assets constrained by the expressed written intent of the District Board of Trustees for capital equipment and/or capital projects.

Unassigned fund balance - This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use externally restricted resources first, then unrestricted resources - committed, assigned, and unassigned - in order as needed. The District does not have a stabilization policy established.

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. If different levels of unrestricted funds are available for spending, the District considers committed funds to be expended first, followed by assigned and, lastly, unassigned funds.

Net Position Classifications

In the government-wide financial statements, equity is shown as net position and classified into three components:

Net investment in capital assets - These amounts consist of capital assets net of accumulated depreciation and are reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Net investment in capital assets excludes unspent bonds or other debt proceeds.

Restricted net position - These amounts consist of net position with constraints placed on its use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation. It is the District's policy to consider the restricted net position to have been depleted before the unrestricted net position is applied.

Unrestricted net position - These amounts consist of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

1. Summary of Significant Accounting Policies (Continued)

Budgets

The Board of Trustees follows these procedures in establishing the budget:

1. The Director and budget committee prepare a proposed operating budget, which is submitted to the Board of Trustees for their approval. The budget document is made available for public inspection for at least 30 days prior to Board action.
2. The Board of Trustees is required to hold at least one public hearing prior to the passage of the annual Budget and Appropriation Ordinance. The budget is an estimate of actual expenditures, and the appropriation represents the legal spending limit.
3. The Budget and Appropriation Ordinance must be enacted into law prior to the end of the first quarter of the fiscal year (July 1).
4. The Board of Trustees has the power to: Amend the Budget and Appropriation Ordinance in the same manner as its enactment, transfer between line items of any fund an amount not exceeding in the aggregate 10% of the total amount appropriated for that fund, and after six months of the fiscal year, by a two-thirds vote, transfer any appropriation item it anticipates being unexpended to any other appropriation item.
5. Expenditures legally may not exceed the total appropriations at the fund level. All unspent budgetary amounts lapse at year-end. The budget information in the financial statements includes adjustments made during the year.

The budget is prepared for all funds on the same basis as the basic financial statements and is consistent with GAAP. The budget is derived from the annual Budget and Appropriation Ordinance of the District. All budgetary funds are controlled by an integrated budgetary accounting system in accordance with various legal requirements which govern the District.

Use of 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 expenses during the reporting period. Actual results could differ from those estimates.

Property Taxes

Property taxes are levied in November of each year on all taxable real property in the District and attach as an enforceable lien on the property as of the preceding January 1. Tax bills are prepared by the County and are payable in two installments on or about March 1 (Cook County) and June 1 (DuPage County) and on or about August 1 (Cook County) and September 1 (DuPage County).

The County Collector collects such taxes and remits them periodically. The 2023 levy is intended to finance the fiscal year ending June 30, 2024. Therefore, collections and property taxes receivable of this levy as of June 30, 2024, have been recorded as deferred inflows of resources.

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

2. Deposits

Deposits

At June 30, 2024, the carrying amount of the District's demand deposits in financial institutions was \$2,648,060, and the bank balance was \$2,762,468.

Custodial Credit Risk - Deposits

In the case of cash deposits, this is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires all deposits with financial institutions in excess of federal depository insurance to be collateralized with collateral held by an independent third-party institution in the name of the District. The District had no uninsured and uncollateralized deposits as of June 30, 2024.

3. Investments

Policies for Investments

It is the policy of the District to invest public funds in a manner that conforms to all state and local statutes governing the investment of public funds; ensure prudent money management, provide for daily cash flow requirements; and meet the objectives in priority order, of safety, liquidity, return on investment and public trust. The District's general credit risk policy is to apply the prudent person rule: Investments shall be made with the exercise of judgment and care, under circumstances then prevailing, which individuals of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived.

The District's investment policy permits the District to invest in: bonds, notes, certificates of indebtedness, treasury bills or other securities which are guaranteed by the full faith and credit of the United States of America as to principal and interest, bonds, notes debentures or similar obligations of the agencies of the United States of America; interest-bearing savings accounts, certificates of deposit, time deposits or other investment constituting direct obligations of a bank as defined by the Illinois Banking Act; short-term obligations (maturing within 180 days of dates of purchase) of corporations with assets exceeding \$500 million (such obligations must be rated at the time of purchase as AAA by at least two standard rating services); money market mutual funds registered under the Investment Company Act of 1940 which invest only in bonds, notes, certificates of indebtedness, treasury bills and other securities which are guaranteed by the full faith and credit of the United States of America as to principal and interest and agrees to repurchase such obligations; state and local government obligations or operated and administered by a bank and other securities as allowed by the Illinois Public Funds Investment Act.

Fair Value Measurements

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

3. Investments (Continued)

Fair Value Measurements

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.

The District investments subject to fair value measurements are as follows:

Investment Type	Value as of June 30, 2024	Quoted Prices in		
		Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash and Cash Equivalent	\$ 132,554	\$ 132,554	\$ 0	\$ 0
US Government and Agency Obligations	1,018,503	1,018,503	0	0
Mortgage Pools	207,798	0	0	207,798
Total Investments Measured at Fair Value	\$ 1,358,855	\$ 1,151,057	\$ 0	\$ 207,798

4. Capital Assets

Capital asset activity for the year ended June 30, 2024, consisted of the following:

	Balance June 30, 2023	Additions	Retirements	Balance June 30, 2024
<u>Governmental Activities</u>				
Assets Not Subject to Depreciation				
Land	\$ 491,400	\$ 0	\$ 0	\$ 491,400
Assets Subject to Depreciation				
Building and Improvements	9,006,054	18,809	0	9,024,863
Furniture, Fixtures, and Equipment	663,312	0	0	663,312
Subtotal	10,160,766	18,809	0	10,179,575
Less - Accumulated Depreciation				
Building and Improvements	(3,102,915)	(208,514)	0	(3,311,429)
Furniture, Fixtures, and Equipment	(491,119)	(41,307)	0	(532,426)
Subtotal	(3,594,034)	(249,821)	0	(3,843,855)
Net Capital Assets	\$ 6,566,732	\$ (231,012)	\$ 0	\$ 6,335,720

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

Governmental Activities – Library Services \$ 249,821

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

5. Long-term Liabilities

Other long-term liabilities activity is as follows:

	Balance June 30, 2023	Additions and Other Changes	Retirements	Balance June 30, 2024	Amount Due Within One Year	Debt Retired By Fund
Other Long-term Liabilities						
Pension Liability/(Asset)	\$ 2,250,614	\$ 649,284	\$ (778,982)	\$ 2,120,916	\$ 0	General/IMRF
Compensated Absences	87,355	95,331	(87,355)	95,331	95,331	General
Total	<u>\$ 2,337,969</u>	<u>\$ 744,615</u>	<u>\$ (866,337)</u>	<u>\$ 2,216,247</u>	<u>\$ 95,331</u>	

6. Compliance and Accountability

At June 30, 2024, the following District’s funds had deficit fund balances:

Funds	Deficit
Illinois Municipal Retirement Fund	\$ (9,080)
Social Security Fund	(11,986)
Liability Insurance Fund	(4,941)
Building Maintenance Fund	(52,800)

At June 30, 2024, the following fund reports actual expenditures over the legally enacted budgeted amounts:

Fund	Budget	Actual	Variance
General	\$ 3,965,503	\$ 4,078,240	\$ (112,737)
Building Maintenance	140,210	140,386	(176)

7. Interfund Transactions

In general, transfers are used to (1) move revenues from the fund that collects the money to the fund that expends the money, (2) move receipts restricted or earmarked for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in a fund to provide operating advances to other funds in accordance with budgetary authorizations.

At June 30, 2024, no interfund receivables and payables exist.

The District had no transfers between funds during the year ended June 30, 2024.

8. Commitments and Contingencies

As of June 30, 2024, the District had no material commitments and no contingencies.

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

9. 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, and natural disasters. The District purchases commercial insurance to handle these risks of loss. During June 30, 2024, there were no significant reductions in insurance coverage for any category. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The District is insured under a retrospectively-rated policy for workers' compensation coverage. Whereas the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2024, there were no significant adjustments in premiums based on actual experience.

10. Evaluation of Subsequent Events

The District has evaluated subsequent events through September 24, 2024, the date on which the financial statements were available to be issued.

11. Governmental Accounting Standards Board (GASB) Statements

Recently Implemented GASB Statements Relevant to the District

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, was issued March 2020 and was adopted by the District during the year ended June 30, 2023.

Statement No. 96, *Subscription-Based Information Technology Arrangements*, was issued May 2020 and was adopted by the District during the year ended June 30, 2023.

Upcoming GASB Statements Relevant to the District

Statement No. 100, *Accounting Changes and Error Corrections*, was issued June 2023 and will be effective for the District with the year ending June 30, 2024.

Statement No. 101, *Compensated Absences*, was issued June 2023 and will be effective for the District with the year ending June 30, 2024.

The District management has not yet determined the effect these Statements will have on the District's financial statements.

12. Deferred Compensation

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 a 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 the Financial Statements (Continued)
For the Year Ended June 30, 2024

13. Other Post-Employment Benefits (OPEB)

The District has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the District are required to pay 100% of the current premium. However, no former employees have chosen to stay in the District's health insurance plan. Therefore, there has been 0% utilization and, therefore, no implicit subsidy to calculate in accordance with GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. Additionally, the District had no former employees for whom the District was providing an explicit subsidy and no current employees with agreements for future explicit subsidies upon retirement. Therefore, the District has not recorded any post-employment benefits liability as of June 30, 2024.

14. Retirement Fund Commitments

Illinois Municipal Retirement Fund

Plan Description. The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained online at www.imrf.org.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date). All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last ten years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1, every year after retirement. Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

14. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement Fund (Continued)

Funding Policy. As set by statute, the District Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate from the fiscal year 2024 was 12.60 percent of annual covered payroll. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. The required contribution for the fiscal year 2024 was \$231,932.

Actuarial Valuation Date	December 31, 2023
Measurement Date of the Net Pension Liability	December 31, 2023
Fiscal Year End	June 30, 2024
Membership	
Number of	
- Retirees and Beneficiaries	76
- Inactive, Non-Retired Members	40
- Active Members	38
- Total	<u>154</u>
Covered Valuation Payroll	<u>\$ 1,937,853</u>
Net Pension Liability	
Total Pension Liability/(Asset)	\$ 12,599,112
Plan Fiduciary Net Position	<u>10,478,196</u>
Net Pension Liability/(Asset)	<u>\$ 2,120,916</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	83.17%
Net Pension Liability as a Percentage of Covered Valuation Payroll	109.45%
Development of the Single Discount Rate as of December 31, 2023	
Long-Term Expected Rate of Investment Return	7.25%
Long-Term Municipal Bond Rate	3.77%
Last year December 31 in the 2024 to 2123 projection period for which projected benefit payments are fully funded	2123
Resulting Single Discount Rate based on the above development	7.25%
Single Discount Rate Calculated using December 31, 2022 Measurement Date	7.25%
Total Pension Expense/(Income)	<u>\$ 303,232</u>

Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

14. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement Fund (Continued)

Deferred Outflows and Deferred Inflows of Resources by Source
(to be recognized in Future Pension Expenses)

	Deferred Outflows of Resources	Deferred Inflows of Resources
1. Difference between expected and actual experience	\$ 397,556	\$ 0
2. Assumption Changes	1,241	0
3. Net Difference between projected and actual earnings on pension plan investments	580,054	0
4. Subtotal	978,851	0
5. Pension contributions made subsequent to the measurement date	129,050	0
6. Total	\$ 1,107,901	\$ 0

Deferred outflows and deferred inflows of resources will be recognized in future pension expense as follows:

Plan Year Ending December 31	Net Deferred Outflows of Resources
2024	\$ 384,711
2025	284,517
2026	386,811
2027	(77,188)
2028	0
Thereafter	0
	\$ 978,851

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of real geometric rates of return for each major asset class are summarized in the following table as of December 31, 2023.

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

14. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement Fund (Continued)

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	35.50%	6.50%
International Equity	18.00%	7.60%
Fixed Income	25.50%	4.90%
Real Estate	10.50%	6.20%
Alternative Investments	9.50%	6.25% - 9.90%
Cash Equivalents	1.00%	4.00%
	<u>100.00%</u>	

The single discount rate is calculated in accordance with GASB Statement No. 68. GASB Statement No. 68 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses, and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a "risk-free" rate is required, as described in the following paragraph. The single discount rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 2.75%; the resulting single discount rate is 7.25%.

Sensitivity of Net Pension Liability/(Asset) to the
Single Discount Rate Assumption

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Total Pension Liability	\$ 13,981,428	\$ 12,599,112	\$ 11,473,081
Plan Fiduciary Net Position	10,478,196	10,478,196	10,478,196
Net Pension Liability/(Asset)	<u>\$ 3,503,232</u>	<u>\$ 2,120,916</u>	<u>\$ 994,885</u>

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024**

14. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement Fund (Continued)

Summary of Actuarial Methods and Assumptions
Used in the Calculation of the Total Pension Liability

Methods and Assumptions Used to Determine Total Pension Liability:

Actuarial Cost Method	Entry-Age Normal
Asset Valuation Method	Market Value of Assets
Price Inflation	2.25%
Salary Increases	2.75% to 13.75%
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study of the period 2020 -2022.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disable Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

Other Information: There were no benefit changes during the year.

Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2024

14. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement Fund (Continued)

Schedule of Changes in Net Pension Liability and Related Ratios

Current Period

Calendar Year Ended December 31, 2023

A. Total pension liability		
1. Service cost	\$	156,495
2. Interest on the total pension liability		833,966
3. Changes of benefit terms		0
4. Difference between expected and actual experience of the total pension liability		571,248
5. Changes of assumptions		2,161
6. Benefit payments, including refunds of employee contributions		(778,982)
7. Net change in total pension liability		784,888
8. Total pension liability— beginning		11,814,224
9. Total pension liability – ending	\$	<u>12,599,112</u>
B. Plan fiduciary net position		
1. Contributions – employer	\$	212,247
2. Contributions – employee		87,204
3. Net investment income		1,073,536
4. Benefit payments, including refunds of employee contributions		(778,982)
5. Other (net transfer)		320,581
6. Net change in plan fiduciary net position		914,586
7. Plan fiduciary net position – beginning		9,563,610
8. Plan fiduciary net position – ending	\$	<u>10,478,196</u>
C. Net pension liability/(asset)	\$	<u>2,120,916</u>
D. Plan fiduciary net position as a percentage of the total pension liability		83.17%
E. Covered Valuation Payroll	\$	1,937,853
F. Net pension liability as a percentage of covered valuation payroll		109.45%

**Indian Prairie Public Library District
IMRF Pension Disclosures
For the Year Ended June 30, 2024**

REQUIRED SUPPLEMENTARY INFORMATION

Multiyear Schedule of Contributions
Last 10 Fiscal Years (When Available)

<u>Fiscal Year</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Valuation Payroll</u>	<u>Actual Contribution as a % of Covered Valuation Payroll</u>
2015	\$ 177,173	\$ 181,305	\$ (3,343)	\$1,324,166	13.69%
2016	204,630	204,629	1	1,501,320	13.63%
2017	203,560	202,413	1,147	1,539,791	13.15%
2018	211,458	220,916	(9,458)	1,575,691	14.02%
2019	182,591	182,591	5,338	1,540,856	11.85%
2020	212,258	212,258	0	1,603,158	13.24%
2021	240,261	240,262	(1)	1,644,498	14.61%
2022	206,313	206,313	0	1,797,155	11.48%
2023	213,993	213,993	0	1,861,297	11.50%
2024	231,932	231,932	0	2,030,747	11.42%

Notes to the Multiyear Schedule of Contributions:

The information presented was determined as part of the actuarial valuations as of January 1 of the prior calendar 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 percent of pay, closed and the amortization period was 20 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of 7.25% annually and projected salary increases assumption of 2.75% to 13.75% plus 2.25% for inflation compounded annually.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**Indian Prairie Public Library District
IMRF Pension Disclosures (Continued)
For the Year Ended June 30, 2024**

REQUIRED SUPPLEMENTARY INFORMATION

Plan Year Ending December 31,	Multiyear Schedule of Changes in Net Pension Liability and Related Ratios									
	Last 10 Plan Years (When Available)									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability ("TPL")										
Service cost	\$ 156,495	\$ 158,011	\$ 157,081	\$ 146,589	\$ 169,577	\$ 153,434	\$ 164,587	\$ 157,471	\$ 143,721	\$ 146,819
Interest on the TPL	833,966	780,101	733,179	709,880	668,039	646,933	633,677	594,598	552,904	498,958
Changes of benefit terms	0	0	0	0	0	0	0	0	0	0
Difference between expected and actual experience of the TPL	571,248	511,493	365,651	104,935	235,766	(49,314)	45,908	126,969	176,829	84,098
Changes of assumptions	2,161	0	0	(101,106)	0	260,816	(273,145)	(30,692)	9,805	289,894
Benefit payments, including refunds of employee contributions	(778,982)	(632,776)	(585,571)	(502,799)	(466,746)	(396,010)	(381,397)	(343,985)	(300,190)	(276,015)
Net change in total pension liability	784,888	816,829	670,340	357,499	606,636	615,859	189,630	504,361	583,069	743,754
Total pension liability—beginning	11,814,224	10,997,395	10,327,055	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	\$ 12,599,112	\$ 11,814,224	\$ 10,997,395	\$ 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	\$ 212,247	\$ 206,313	\$ 240,262	\$ 212,258	\$ 182,591	\$ 220,916	\$ 202,413	\$ 204,629	\$ 192,776	\$ 181,305
Contributions—employee	87,204	80,872	74,003	72,142	69,339	70,907	68,901	69,224	67,248	60,977
Net investment income	1,073,536	(1,505,007)	1,651,325	1,275,117	1,390,433	(424,275)	1,242,933	434,886	31,989	368,428
Benefit payments, including refunds of employee contributions	(778,982)	(632,776)	(585,571)	(502,799)	(466,746)	(396,010)	(381,397)	(343,985)	(300,190)	(276,015)
Other (net transfer)	320,581	659	110,748	5,740	136,995	128,154	(145,530)	109,406	76,845	26,510
Net change in plan fiduciary net position	914,586	(1,849,939)	1,490,767	1,062,458	1,312,612	(400,308)	987,320	474,160	68,668	361,205
Plan fiduciary net position - Beginning	9,563,610	11,413,549	9,922,782	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	\$ 10,478,196	\$ 9,563,610	\$ 11,413,549	\$ 9,922,782	\$ 8,860,324	\$ 7,547,712	\$ 7,948,020	\$ 6,960,700	\$ 6,486,540	\$ 6,417,872
Net pension liability / (asset)	\$ 2,120,916	\$ 2,250,614	\$ (416,154)	\$ 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 percent of the TPL	83.17%	80.95%	103.78%	96.09%	88.87%	80.61%	90.87%	81.34%	80.55%	85.92%
Covered Valuation Payroll ("CVP")	\$ 1,937,853	\$ 1,797,155	\$ 1,644,598	\$ 1,603,158	\$ 1,540,856	\$ 1,575,691	\$ 1,539,791	\$ 1,501,320	\$ 1,494,393	\$ 1,324,166
Net pension liability as a % of CVP	109.45%	125.23%	-25.30%	25.22%	71.99%	115.20%	51.89%	106.36%	104.83%	79.46%

Notes to the Multiyear Schedule of Changes in Employer's Net Pension Liability

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

See Independent Auditors' Report

**Indian Prairie Public Library District
General Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended June 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
Revenues				
Property Taxes	\$ 3,912,468	\$ 3,912,468	\$ 3,937,268	\$ 24,800
Grants and Donations	64,741	64,741	65,180	439
Rental, Fines, and Fees	148,950	148,950	201,584	52,634
Interest	20,000	20,000	132,624	112,624
Miscellaneous	1,600	1,600	12,069	10,469
Total Revenues	<u>4,147,759</u>	<u>4,147,759</u>	<u>4,348,725</u>	<u>200,966</u>
Expenditures				
Current				
Personnel	2,896,350	2,896,350	2,924,220	(27,870)
Library Materials	497,950	497,950	485,989	11,961
Library Operations	179,000	179,000	201,610	(22,610)
Office Operations	37,000	37,000	35,348	1,652
Technology & Maker	173,043	173,043	195,990	(22,947)
Contractual Services	41,700	41,700	26,400	15,300
Insurance	1,360	1,360	1,367	(7)
Public Information	104,100	104,100	94,656	9,444
Capital Outlay and Contingency	35,000	35,000	112,660	(77,660)
Total Expenditures	<u>3,965,503</u>	<u>3,965,503</u>	<u>4,078,240</u>	<u>(112,737)</u>
Net Change in Fund Balance	<u>\$ 182,256</u>	<u>\$ 182,256</u>	<u>270,485</u>	<u>\$ 88,229</u>
Fund Balance,				
Beginning of Year			<u>1,167,989</u>	
End of Year			<u>\$ 1,438,474</u>	

See Independent Auditors' Report

**Indian Prairie Public Library District
Notes to Required Supplementary Information
For the Year Ended June 30, 2024**

Budgets are adopted on a basis consistent with generally accepted accounting principles. The annual budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year end.

**Indian Prairie Public Library District
General Fund
Budgetary Comparison Schedule
Schedule of Expenditures
For the Year Ended June 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
Expenditures				
Personnel				
Salaries	\$ 2,344,628	\$ 2,344,628	\$ 2,376,070	\$ (31,442)
IMRF	165,134	165,134	175,873	(10,739)
Social Security	118,445	118,445	126,701	(8,256)
Health Insurance	237,660	237,660	218,154	19,506
Staff Development	21,900	21,900	18,214	3,686
Board Development	1,000	1,000	1,431	(431)
Workers Compensation	4,083	4,083	3,692	391
Unemployment Compensation	3,500	3,500	4,085	(585)
Total Personnel	<u>2,896,350</u>	<u>2,896,350</u>	<u>2,924,220</u>	<u>(27,870)</u>
Library Materials				
Books	158,300	158,300	150,206	8,094
Periodicals	18,300	18,300	17,204	1,096
Audio	27,300	27,300	22,011	5,289
Video	37,450	37,450	31,565	5,885
Multi-Media	2,000	2,000	2,068	(68)
E-Materials	220,100	220,100	227,522	(7,422)
Console Games	7,500	7,500	5,922	1,578
Damage Item Replacement	6,000	6,000	5,232	768
Materials Supplies	21,000	21,000	24,259	(3,259)
Total Library Materials	<u>497,950</u>	<u>497,950</u>	<u>485,989</u>	<u>11,961</u>
Library Operations				
Cleaning Service	83,000	83,000	83,882	(882)
Maintenance Supplies	14,000	14,000	14,714	(714)
Security System Monitoring	1,000	1,000	1,100	(100)
Property Maintenance	50,000	50,000	39,775	10,225
Building Maintenance/Repair	31,000	31,000	62,139	(31,139)
Total Library Operations	<u>179,000</u>	<u>179,000</u>	<u>201,610</u>	<u>(22,610)</u>
Subtotal Forward	<u>\$ 3,573,300</u>	<u>\$ 3,573,300</u>	<u>\$ 3,611,819</u>	<u>\$ (38,519)</u>

**Indian Prairie Public Library District
General Fund
Budgetary Comparison Schedule
Schedule of Expenditures (Continued)
For the Year Ended June 30, 2024**

Expenditures (Continued)	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				(Negative)
Subtotal Forwarded	\$ 3,573,300	\$ 3,573,300	\$ 3,611,819	\$ (38,519)
Office Operations				
Payroll Service	8,000	8,000	7,995	5
Office Supplies	6,000	6,000	5,352	648
Photocopy Supplies	2,500	2,500	2,941	(441)
Guest Services Supplies	1,500	1,500	1,446	54
Postage	12,500	12,500	9,212	3,288
Non-Payment Reimbursement	500	500	0	500
Travel	1,000	1,000	1,970	(970)
Organizational Memberships	3,000	3,000	3,065	(65)
Bank Fees	2,000	2,000	3,367	(1,367)
Total Office Operations	37,000	37,000	35,348	1,652
Technology & Maker				
Supplies	19,680	19,680	27,669	(7,989)
Professional Services	6,000	6,000	8,460	(2,460)
Purchase of Equipment	45,010	45,010	44,125	885
Library of Things	4,000	4,000	4,080	(80)
Equipment Maintenance and Repa	21,905	21,905	34,253	(12,348)
Software	13,626	13,626	13,632	(6)
SWAN	50,701	50,701	52,127	(1,426)
Telecommunication	12,121	12,121	11,644	(23,424)
Total Technology & Maker	173,043	173,043	195,990	(46,848)
Contractual Services				
Professional Services	35,500	35,500	21,426	14,074
Credit Bureau	1,000	1,000	887	113
Copier	5,000	5,000	4,087	913
Fees - Bond Registrar	200	200	0	200
Total Contractual Services	41,700	41,700	26,400	15,300
Subtotal Forward	\$ 3,825,043	\$ 3,825,043	\$ 3,869,557	\$ (68,415)

Indian Prairie Public Library District
General Fund
Budgetary Comparison Schedule
Schedule of Expenditures (Continued)
For the Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Expenditures (Continued)				
Subtotal Forwarded	\$ 3,825,043	\$ 3,825,043	\$ 3,869,557	\$ (68,415)
Insurance				
Bonding	1,360	1,360	1,367	(7)
Total Insurance	1,360	1,360	1,367	(7)
Public Information				
Newsletter	47,600	47,600	46,125	1,475
E-Newsletter	9,150	9,150	9,099	51
Advertising	750	750	535	215
Information Supplies	1,300	1,300	412	888
Information Printing	5,000	5,000	6,374	(1,374)
Legal Notices	1,500	1,500	841	659
Programming	38,800	38,800	31,270	7,530
Total Public Information	104,100	104,100	94,656	9,444
Capital Outlay and Contingency	35,000	35,000	112,660	(77,660)
Total Expenditures	\$ 3,965,503	\$ 3,965,503	\$ 4,078,240	\$ (136,638)

**Indian Prairie Public Library District
Notes to Supplementary Information
For the Year Ended June 30, 2024**

Individual Fund Descriptions

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund is used to account for the Library’s participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the Library’s contributions to the fund on behalf of its employees.

Social Security Fund

The Social Security Fund is used to account for the Library’s portion of Social Security and Medicare paid on behalf of its employees. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the Library’s portion.

Liability Insurance Fund

The Public Liability Insurance Fund is used to account for the Library’s annual liability insurance costs and the annual property taxes specifically levied to fund those costs.

Building Maintenance Fund

The Building Maintenance Fund is used to account for the Library’s utilities costs and building supplies and the annual property taxes specifically levied to fund those costs.

Special Reserve Fund

The Special Reserve Fund is used to account for the expansion and improvement of library service by the development of a modern comprehensive library facility through expert studies and /or consultants, purchase of real estate site for buildings, construction of facility or the remodeling, repairing, improving or addition to existing facilities or for the purchase of necessary equipment and materials for or in anticipation of such expanded library facilities or all of these objects.

Working Cash Fund

The Working Cash Fund is used to account for payments for general government expenditures if tax revenue is temporarily unavailable. Upon receipt of tax revenues, the general fund must repay this permanent fund.

**Indian Prairie Public Library District
Combining Fund Schedule - Non-major Funds
Combining Balance Sheet
June 30, 2024**

Special Revenue Funds

	Illinois Municipal Retirement	Social Security	Liability Insurance	Building Maintenance	Special Reserve	Working Cash	Total
Assets							
Cash and Cash Equivalents	\$ 21,024	\$ 15,566	\$ 4,243	\$ 5,304	\$ 0	\$ 0	\$ 46,137
Receivables							
Property Taxes	\$ 28,896	\$ 26,448	\$ 8,816	\$ 48,977	\$ 0	\$ 0	\$ 113,137
Total Assets	\$ 49,920	\$ 42,014	\$ 13,059	\$ 54,281	\$ 0	\$ 0	\$ 159,274
Deferred Outflows	0	0	0	0	0	0	0
Total Assets and Deferred Outflows	49,920	42,014	13,059	54,281	0	0	159,274
Liabilities							
Accounts Payable	0	0	0	7,081	0	0	7,081
Total Liabilities	0	0	0	7,081	0	0	7,081
Deferred Inflows							
Deferred Property Taxes	59,000	54,000	18,000	100,000	0	0	231,000
Total Deferred Inflows	59,000	54,000	18,000	100,000	0	0	231,000
Fund Balances (Deficits)							
Unassigned	(9,080)	(11,986)	(4,941)	(52,800)	0	0	(78,807)
Total Fund Balances (Deficits)	(9,080)	(11,986)	(4,941)	(52,800)	0	0	(78,807)
Total Liabilities, Deferred Inflows, and Fund Balances (Deficits)	\$ 49,920	\$ 42,014	\$ 13,059	\$ 54,281	\$ 0	\$ 0	\$ 159,274

Indian Prairie Public Library District
Combining Fund Schedule - Non-major Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits)
For the Year Ended June 30, 2024

	Special Revenue Funds						Total
	Illinois Municipal Retirement	Social Security	Liability Insurance	Building Maintenance	Special Reserve	Working Cash	
Revenues							
Property Taxes	\$ 52,570	\$ 43,303	\$ 15,955	\$ 83,901	\$ 0	\$ 0	\$ 195,729
Total Revenues	<u>52,570</u>	<u>43,303</u>	<u>15,955</u>	<u>83,901</u>	<u>0</u>	<u>0</u>	<u>195,729</u>
Expenditures							
Personnel							
IMRF Employer Contributions	56,059	0	0	0	0	0	56,059
FICA Employer Contributions	0	51,387	0	0	0	0	51,387
Library Operations	0	0	19,551	140,386	0	0	159,937
Total Expenditures	<u>56,059</u>	<u>51,387</u>	<u>19,551</u>	<u>140,386</u>	<u>0</u>	<u>0</u>	<u>267,383</u>
Net Change in Fund Balances	(3,489)	(8,084)	(3,596)	(56,485)	0	0	(71,654)
Fund Balance (Deficit),							
Beginning of Year	<u>(5,591)</u>	<u>(3,902)</u>	<u>(1,345)</u>	<u>3,685</u>	<u>0</u>	<u>0</u>	<u>(7,153)</u>
End of Year	<u>\$ (9,080)</u>	<u>\$ (11,986)</u>	<u>\$ (4,941)</u>	<u>\$ (52,800)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (78,807)</u>

**Indian Prairie Public Library District
 Illinois Municipal Retirement Fund
 Budgetary Comparison Schedule
 Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit)
 For the Year Ended June 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
Revenues				
Property Taxes	\$ 56,059	\$ 56,059	\$ 52,570	\$ (3,489)
Total Revenues	<u>56,059</u>	<u>56,059</u>	<u>52,570</u>	<u>(3,489)</u>
Expenditures				
Fringe Benefits				
IMRF Employer Contributions	60,000	60,000	56,059	3,941
Total Expenditures	<u>60,000</u>	<u>60,000</u>	<u>56,059</u>	<u>3,941</u>
Net Change in Fund Balance	<u>\$ (3,941)</u>	<u>\$ (3,941)</u>	<u>(3,489)</u>	<u>\$ 452</u>
Fund Balance (Deficit),				
Beginning of Year			<u>(5,591)</u>	
End of Year			<u>\$ (9,080)</u>	

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Indian Prairie Public Library District
Social Security Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit)
For the Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues				
Property Taxes	\$ 51,388	\$ 51,388	\$ 43,303	\$ (8,085)
Total Revenues	<u>51,388</u>	<u>51,388</u>	<u>43,303</u>	<u>(8,085)</u>
Expenditures				
Fringe Benefits				
FICA Employer Contributions	55,000	55,000	51,387	3,613
Total Expenditures	<u>55,000</u>	<u>55,000</u>	<u>51,387</u>	<u>3,613</u>
Net Change in Fund Balance	<u>\$ (3,612)</u>	<u>\$ (3,612)</u>	<u>(8,084)</u>	<u>\$ (4,472)</u>
Fund Balance (Deficit),				
Beginning of Year			<u>(1,345)</u>	
End of Year			<u>\$ (9,429)</u>	

**Indian Prairie Public Library District
 Liability Insurance Fund
 Budgetary Comparison Schedule
 Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit)
 For the Year Ended June 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues				
Property Taxes	\$ 18,686	\$ 18,686	\$ 15,955	\$ (2,731)
Total Revenues	<u>18,686</u>	<u>18,686</u>	<u>15,955</u>	<u>(2,731)</u>
Expenditures				
Liability Operations				
Liability Insurance	19,551	19,551	19,551	0
Total Expenditures	<u>19,551</u>	<u>19,551</u>	<u>19,551</u>	<u>0</u>
Net Change in Fund Balance	<u>\$ (865)</u>	<u>\$ (865)</u>	<u>(3,596)</u>	<u>\$ (2,731)</u>
Fund Balance (Deficit),				
Beginning of Year			<u>(3,902)</u>	
End of Year			<u>\$ (7,498)</u>	

**Indian Prairie Public Library District
 Building Maintenance
 Budgetary Comparison Schedule
 Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit)
 For the Year Ended June 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 91,096	\$ 91,096	\$ 83,901	\$ (7,195)
Total Revenues	<u>91,096</u>	<u>91,096</u>	<u>83,901</u>	<u>(7,195)</u>
Expenditures				
Library Operations				
Utilities	100,210	100,210	106,702	(6,492)
Supplies	40,000	40,000	33,684	6,316
Total Expenditures	<u>140,210</u>	<u>140,210</u>	<u>140,386</u>	<u>(176)</u>
Net Change in Fund Balance	<u>\$ (49,114)</u>	<u>\$ (49,114)</u>	<u>(56,485)</u>	<u>\$ (7,371)</u>
Fund Balance (Deficit),				
Beginning of Year			<u>3,685</u>	
End of Year			<u>\$ (52,800)</u>	

**Indian Prairie Public Library District
Special Reserve Fund
No Legally Adopted Budget
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2024**

	<u>Actual</u>
Total Revenues	<u>\$ 0</u>
Total Expenditures	<u>0</u>
Net Change in Fund Balance	0
Fund Balance,	
Beginning of Year	<u>0</u>
End of Year	<u><u>\$ 0</u></u>

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**Indian Prairie Public Library District
Working Cash Fund
No Legally Adopted Budget
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2024**

	<u>Actual</u>
Total Revenues	\$ 0
Total Expenditures	0
Net Change in Fund Balance	0
Fund Balance,	
Beginning of Year	0
End of Year	\$ 0

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Indian Prairie Public Library

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.