

Indian Prairie Public Library Board Agenda
October 15, 2025

Board of Trustees Regular Meeting
October 15, 2025 – 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 our community by providing opportunities to explore, connect, learn and create.

Vision Statement: People are inspired and empowered. Dreams are developed and 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
None

- | | | |
|---|--------|--------|
| E. Omnibus Consent Agenda | | Action |
| 1. Minutes of Budget & Appropriations Hearing and Regular Board Meeting, September 17, 2025 | Page 3 | |
| 2. Action on Bills/Additional Bills | Page 6 | |

- F. Items Deleted from Omnibus Consent Agenda Action

- G. Library Director's Report Page 10 Information

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|--------------------------------|---------|-------------|
| H. Department Reports | | Information |
| 1. Deputy Director's Report | Page 12 | |
| 2. Marketing | Page 14 | |
| 3. Guest Services | Page 17 | |
| 4. Programming & Outreach | Page 19 | |
| 5. Resource Services | Page 23 | |
| 6. Technology & Maker Services | Page 26 | |

- I. Staff Report
None

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|----|--|----------|-------------|
| J. | Reports | | |
| | 1. Treasurer's Report | Page 36 | Information |
| | 2. Building and Grounds Committee (no report) | | |
| | 3. Finance Committee (no report) | | |
| | 4. Planning/Outreach Committee (Palmisano) | | Information |
| | 5. Planning/Outreach Committee Minutes, 10/6/25 | Page 40 | Action |
| | 6. Policy Committee (no report) | | |
| K. | Unfinished Business | | |
| | None | | |
| L. | New Business | | |
| | 1. Resolution #2025-E To Determine Estimate of Funds Needed for 25-26 FY | Page 43 | Action |
| | 2. FY2024-2025 Audit, Illinois NFP Audit & Tax, LLP | Page 44 | Information |
| | 3. Resolution #2025-F Honoring the Gift of Carl Foundation | Page 107 | Action |
| | 4. Monument Sign Update | Page 108 | Action |
| M. | Scheduled Meetings | | |
| | Building & Grounds Committee, 10/22/25 at 5:30 p.m. (Krupicka, Palmisano, Rodriguez) | | |
| 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 | | |

Indian Prairie Public Library
Board of Trustees Minutes
September 17, 2025

**Budget & Appropriations Hearing
September 17, 2025 – 6:30 p.m.**

- A. Call to Order and Statement of Purpose –President Suriano called the hearing to order at 6:32 p.m. Present were Donald Damon, Stacy Palmisano, Themis Raftis, Christina Rodriguez, Victoria Suriano, Samia Wahab, Laura Birmingham, Kristen Lawson, Maria Wlosinski. Absent: Marian Krupicka. 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 July 31, 2025.
- B. Public Questions/Comments – none
- C. Closing of Hearing – Suriano closed the hearing at 6:40 p.m.

**Board of Trustees Regular Meeting
September 17, 2025 – 6:40 p.m.**

A. Roll Call

President Suriano called the meeting to order at 6:40 p.m. Secretary Palmisano called the roll. Present: Donald Damon, Stacy Palmisano, Themis Raftis, Christina Rodriguez, Victoria Suriano, Samia Wahab
Absent: Marian Krupicka
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 Palmisano read the library mission statement. We enrich our community by providing opportunities to explore, connect, learn and create.

Vision Statement: Secretary Palmisano read the library vision statement. People are inspired and empowered. Dreams are developed and realized.

Values Statement: Secretary Palmisano 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. Vela to Maiello & Birmingham re: Thank You
2. RAILS re: Catalyst Program

E. Omnibus Consent Agenda

1. Minutes of Regular Board Meeting, August 20, 2025
2. Action on Bills/Additional Bills
3. Ordinance #2025-5 Budget and Appropriations Ordinance FY 2025/26
4. Estimate of Revenues FY2025/26

5. Approval of 2025 Illinois Public Library Annual Report
Damon moved, Wahab seconded to approve the Omnibus Consent Agenda. Ayes: Damon, Palmisano, Raftis, Rodriguez, Suriano, Wahab. Nays: none. Absent: Krupicka. Motion carried unanimously.

F. Items Deleted from Omnibus Consent Agenda - none

At this point Merda gave her staff report. When she finished the Board continued with the rest of the agenda.

G. Library Director's Report

Suriano noted that the Board will go into closed session next month to conduct the Birmingham's review. Birmingham will send out her report and the survey link by September 23. The survey is due by October 7. Survey results will be discussed during the October closed session.

H. Department Reports

Lawson recapped her written report from the packet. Carpet cleaning took place last week. We implemented email phishing training with staff.

I. Staff Report – Head of Programming & Outreach, Amy Merda, gave an overview of our 2025 Summer Reading. She was very pleased with the level of engagement – there was a 13% increase in log turn-ins. We had 2,646 participants – they could log their reading on paper or through an app, and they had the choice of counting the number of books read or the number of hours read. We had more community coupons available this year including Chick-fil-A, McDonald's, and Chicago Stars Football Club. Over 25 schools were represented by log turn-ins – Gower West won the trophy for highest participation. We provided great programming throughout the summer including family nights like Shark Night, Tie Dye Night, Animal Quest, Construction Zone, and a Hula Celebration. Other program highlights included Flower Arranging 101 hosted by the Darien Garden Club, a traveling science center in our parking lot, and our first annual puzzle competition. Community outreach highlights included library staff issuing on the spot library cards at District 180 events. On National Night Out we visited two parks and interacted with over 450 attendees. We had 63 Summer Teen Volunteers complete 752 hours of service (a 21% increase in service hours). They do a wonderful job helping with library programs like Family Nights, Reading Buddies, Mission Math, Chess Club, STEAM Lab in Keshav's Garden, and more.

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 - none

L. New Business - none

M. Meetings Scheduled

- A Planning & Outreach Committee meeting is scheduled for October 6, 2025 at 5:15 p.m.
- A Building & Grounds Committee meeting is scheduled for October 22, 2025 at 5:30 p.m.

N. Adjournment

At 7:32 p.m. Rodriguez moved, Palmisano seconded to adjourn the meeting. Ayes: Damon, Palmisano, Raftis, Rodriguez, Suriano, Wahab. Nays: none. Absent: Krupicka. Motion carried unanimously.

Stacy Palmisano, Secretary

ACTION ON BILLS SEPTEMBER, 2025

<u>Account</u>	<u>Check #'s</u>	<u>Total</u>
Republic Bank-Bills for Approval	4190 - 4264	\$ 152,448.70
Republic Paper Pay Checks		\$ 142,519.90
Republic Direct Deposits		
MONTH'S TOTAL:		\$ 294,968.60

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Indian Prairie Public Library District Bill Payment List September 2025

Date	Num	Vendor	Amount
10127 Republic Bank Operating Account			
09/08/2025	4190	Accurate	181.16
09/08/2025	4191	Allcomm Systems, Inc.	450.00
09/08/2025	4192	Baker & Taylor	827.81
09/08/2025	4193	Camp Douglas Restoration Foundation	200.00
09/08/2025	4194	Case Lots Inc.	816.95
09/08/2025	4195	Center Point Large Print	317.60
09/08/2025	4196	CMRSFP	2,000.00
09/08/2025	4197	Colley Elevator Co.	735.00
09/08/2025	4198	Dale F. Simpson Jr.	275.00
09/08/2025	4199	DEMCO	273.52
09/08/2025	4200	Dow Theory Forecasts	289.00
09/08/2025	4201	Drake Painting & Wallpapering	13,160.00
09/08/2025	4202	Easy on Hold	180.00
09/08/2025	4203	Engberg Anderson, Inc.	1,010.00
09/08/2025	4204	FP Mailing Solutions	228.00
09/08/2025	4205	Hagg Press, Inc.	8,728.00
09/08/2025	4206	Ingram Library Services	13,214.20
09/08/2025	4207	JanWay Company USA, Inc.	346.00
09/08/2025	4208	Kanopy	370.60
09/08/2025	4209	KI	1,104.03
09/08/2025	4210	KnowBe4, Inc.	1,863.75
09/08/2025	4211	Lauterbach & Amen, LLP	695.00
09/08/2025	4212	Lucarelli, Anthony	44.28
09/08/2025	4213	Midwest Tape	8,366.74
09/08/2025	4214	OverDrive, Inc.	8,538.52
09/08/2025	4215	Premier Landscape Contractors	1,997.00
09/08/2025	4216	Quill LLC	1,146.25
09/08/2025	4217	Robb Report	119.00
09/08/2025	4218	Shaw Media	117.00
09/08/2025	4219	Specialty Mat Service	137.48
09/08/2025	4220	Staples Inc.	132.71
09/08/2025	4221	The Atlantic Monthly Group LLC	54.95
09/08/2025	4222	Thomas Klise/Crimson Multimedia	361.02
09/08/2025	4223	Today's Business Solutions, Inc.	295.00
09/08/2025	4224	Wlosinski, Maria	23.80
09/19/2025	4225	AT&T	365.15
09/19/2025	4226	Blackstone Publishing, Inc.	904.29
09/19/2025	4227	Canon Financial Services, Inc.	248.36

Indian Prairie Public Library District
Bill Payment List
September 2025

Date	Num	Vendor	Amount
09/19/2025	4228	Canon U.S.A. Inc.	72.00
09/19/2025	4229	Case Lots Inc.	878.10
09/19/2025	4230	Cengage Learning, Inc.	473.44
09/19/2025	4231	Center Point Large Print	222.47
09/19/2025	4232	CONSTELLATION NEWENERGY, INC.	8,638.12
09/19/2025	4233	Illinois Dept of Innovation & Technology	475.00
09/19/2025	4234	Illinois Library Association	300.00
09/19/2025	4235	Kate Kresek	24.64
09/19/2025	4236	kristinZkreations	475.00
09/19/2025	4237	NCPERS Group Life Insurance	64.00
09/19/2025	4238	NobleTec LLC	9,559.80
09/19/2025	4239	OverDrive, Inc.	5,310.31
09/19/2025	4240	Primex Wireless, Inc.	3,147.68
09/19/2025	4241	Quill LLC	1,410.47
09/19/2025	4242	RAILS	2,000.00
09/19/2025	4243	Scholastic Inc.	27.45
09/19/2025	4244	Sterling Services, Inc.	2,355.00
09/19/2025	4245	SWAN	225.00
09/19/2025	4246	The Atlantic Monthly Group LLC	69.99
09/19/2025	4247	The New York Times	2,184.00
09/19/2025	4248	Thomas Klise/Crimson Multimedia	40.07
09/19/2025	4249	Unique Management Services, Inc.	29.55
09/19/2025	4250	Village of Willowbrook	6,066.90
09/30/2025	4251	Bank of America	1,399.80
09/30/2025	4252	Bank of America	126.81
09/30/2025	4253	Bank of America	968.29
09/30/2025	4254	Bank of America	174.00
09/30/2025	4255	Bank of America	155.37
09/30/2025	4256	Bank of America	1,181.35
09/30/2025	4257	Bank of America	307.27
09/30/2025	4258	Blue Cross Blue Shield of Illinois	26,044.21
09/30/2025	4259	Cigna Health & Life Insurance Company	1,611.13
09/30/2025	4260	City of Darien	50.00
09/30/2025	4261	Dearborn Life Insurance Company	91.81
09/30/2025	4262	Kamm Insurance Group	246.00
09/30/2025	4263	KI	4,396.50
09/30/2025	4264	Meticulous Martin Window Washing Inc.	1,530.00
Total for 10127 Republic Bank Operating Account			\$ 152,448.70

Bills for approval – Electronic Payments & Automatic Withdrawals

SEPTEMBER 2025

Vendor	Purpose	Date Paid	Amount Paid
Federal & IL	Payroll taxes	9/10/2025	24,910.02
Federal & IL	Payroll taxes	9/24/2025	25,721.16
IMRF	Payroll Pension	9/18/2025	31,023.10
Mission Square	457 Plan	9/12/2025	50.00
Mission Square	457 Plan	9/26/2025	50.00
Nationwide	457 Plan	9/11/2025	50.00
Nationwide	457 Plan	9/25/2025	50.00
DAC	Deposit to HRA	9/4/2025	462.68
DAC	Deposit to HRA	9/9/2025	234.81
DAC	Deposit to HRA	9/10/2025	1,746.78
DAC	Deposit to HRA	9/17/2025	1,232.86
DAC	Deposit to HRA	9/24/2025	318.38
Nicor	Gas	9/15/2025	599.26
FP Postage	Postage Machine	9/15/2025	400.00
ELS	License Stickers		6,400.00
ELS	ELS Fee (August)	9/3/2025	55.10
INB & Republic	Cr Card & Bank Fees	9/16/2025	290.45

Executive Director's Report October 2025

Staff Institute Day:

Our September 25th Staff Institute Day was packed with sessions and well-received by staff. Our day started with presenter Martina Mathison's *Standing Ovation Customer Service*. We have had Martina speak in the past and she is very engaging.

After Martina, I gave an overview of the history of the service model as many of our staff joined IPPL after the new service model was rolled out. Then, each department gave a short report highlighting something interesting in their department.

In the afternoon, there was a mini "How to Expo" where several staff demonstrated a skill to groups of staff. Topics included how to fold a fitted sheet, how to make a sticker, how to play a ukelele, how to finger-whistle, origami, sign language basics and sublimation printing. It was a fun team-building experience as well as a way for staff to get to know others outside of their department.

The afternoon also included Darien Police Deputy Chief Austin Jump talking about safety issues, crime trends and information about e-bike and e-scooter laws and rules in Darien.

We finished the day with a Presentation from DuPage County about their 211 services.

Evaluations conclude that staff thought the day was both fun and informative. 60 staff attended.

Personnel:

Several staff presented at Staff Institute Day:

- Department Reports were given by Sharon Byerly (Tech& Maker), Amy Merda(P&O), Gail Graziani (Resource Services), Amy Pearson (Guest Services), Sky Stopen (Guest Services), Anne Dellamaria (Guest Services) and Nancy Hudson (Guest Services).
- The "How To" presenters were Fernanda Diaz (Admin), Sharon Byerly (Tech & Maker), Amy Merda (P&O), Sky Stopen (Guest Services), Nancy Hudson (Guest Services), Tony Lucarelli (Admin) and Ayah Kudaimi (Tech & Maker).

Several staff are attending ILA later this month: Amy Merda, Kate Kresek, Laura Warner, Tori Castro, T.J. Szafranski, and Jeanine Clinton. As mentioned last month, Jeanine Clinton is also presenting as part of a panel about best practices for library of things collections.

Legislative Happenings:

ILA is hosting legislative meetups in mid-November and early December. I plan to attend area events. It is too early to tell which legislators will be attending.

Representative Laha's office will be in the lobby for open office hours on Tuesday, October 14th from 12-2 p.m.

Senator Curran's office is organizing a "Love Purse" (lovepurse.org) drive and we will be a drop-off location to collect donations of new purses and personal care items later this month.

IPPL Foundation & Friends:

The Book Sale brought in \$218 and we received \$16 in movie donations in September.

Meetings:

- 10/1 WBBR Chamber Meeting
- 10/2 Special District Leadership Forum
- 10/6 Planning & Outreach Committee
- 10/7-10/9 Association of Bookmobile & Outreach Services Virtual Conference
- 10/7 Grant Information Session for the FY 2026 Per Capita Grant Program
- 10/9 Department Head Meeting
- 10/13 PIC Training
- 10/15 Library Board Meeting

In September, I had 46 one-on-ones with staff.

Continuing Education:

- Documentation in Action* (1 hour)
- AI Made Simple: Practical Tools for Today's Libraries* (1 hour)

Submitted by: Laura Birmingham

Deputy Director's Report: September 2025

Building & Grounds:

On Sunday, September 7, I received a report from Jen Ripka, a Person-In-Charge, that the library was experiencing electrical issues. Most equipment, including most lights and computers (but not all of them) would not turn on. Because it was a bright, sunny day with mild weather, we were still able to operate using laptops on battery power, flashlights, and lanterns. Jen contacted ComEd immediately after she discovered the issue at 11:30 a.m. They arrived a little after 3 p.m. and worked on the issue until about 11 p.m., when they restored power to the building. However, while working, the ComEd technicians broke a landscaping water irrigation line. We are pursuing reimbursement for the cost of fixing it through ComEd's claim process; meanwhile we were able to use Premier's irrigation service to make repairs on 9/29.

On 9/22 a guest reported dirty water on the floor of the first-floor women's public restroom. The issue recurred later that day in the men's restroom and again later on that evening. The next day we discovered that a blockage in the septic line was causing a backup through the floor drains in those restrooms. We called a variety of professionals asking for help with the issue before finding Balducci and Sons, based in Lemont, who cleared the blockage out of the line the afternoon of 9/23. They were unable to dispose of the blockage, but luckily some of our contacts from the Village of Willowbrook were able to send a crew to come pick it up and dispose of it on 9/24.

Additionally, Joe closed 33 building tickets in September. Highlights include: 1) Adjusted several pieces of shelving for the manga collection, 2) Fixed the lighting in the monument signs, and 3) Cleaned up the messes resulting from the septic line blockage.

Staff Training:

In September I conducted Person-In-Charge training on Mental Health First Aid.

I also organized and led our Staff Institute Day on September 26. In addition to various learning and teambuilding activities, we had three speakers: Martina Mathisen on "Standing Ovation Customer Service," Austin Jump from the Darien Police Department on "Safety and Awareness," and Michelle Edson from DuPage County on "211 DuPage."

Meetings:

Library Board meeting, September 17

Department Head meetings: September 11 & 25

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

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

Technology Highlights:

Our server migration began on September 15. We are migrating to new hardware, and we're also making a transition from VMWare to Hyper-V for managing our VMs. This software change is due to projected price increases for VMWare.

Tony closed 36 technology tickets in September. Highlights include: 1) Remapped the L Drive on several staff computers, which became necessary after one part of the server migration took place, 2) Updated MyPC on the first-floor public computers, and 3) Installed a new barcode scanner for Jeanine.

The WorkNet DuPage Kiosk stats for September were not available as of this writing. I will share them in next month's report.

Report Submitted by: Kristen Lawson

**Jill Yott, Communications Coordinator, Report for Board of Trustees
September 2025**

In the Gallery—September

1st Floor Gallery: Jerry Friedberg Photography
2nd Floor Gallery & Display Cases: Jerry Friedberg Photography

Notable Projects/Meetings/Workshops

- Jill attended the September board meeting.
- Met with Gail regarding upcoming projects.
- Met with Sharon about Maker Studio programming.
- Met with Amy about PopCon and programming.
- Had regular 1-1 meetings with Laura.
- Had regular 1-1 meetings with Fernanda.
- Had regular 1-1 call with PatronPoint
- Attended two online workshops for Giving Tuesday.
- Watched one 30 minute accessibility meeting.
- Continued working on minor library cards with Cindy and Laura. We worked through some back end issues with PatronPoint and SWAN. Waiting for the greenlight to move this project forward.
- Created other signs as requested by the P & O team, Resource Services, and Kristen.

Newsletter

The December/January/February newsletter is underway. Starting working on editing the programs, as well as writing the content.

New logo/branding

Continuing to update the new logo in various places in the community, as well as our databases. But, I can't do it alone. Thank you to TJ, Jordan, Tony, and Cindy for their assistance in contacting vendors to update our branding. Library staff received their t-shirts with the new logo at staff institute, where I did a brief presentation about the new logo.

Outreach

Fernanda pulled together more promotional items for the outreach events that the P & O Team attended in September. The fliers that we produced in August are still part of the outreach events with the addition of the fall newsletter. Jean took the tablecloths with the new logo at her event in September.

Website

- Did minor updates to the site as requested by Laura, Kristen, Gail, Sharon, and TJ.
- Updated the home page to reflect the current happenings in the library.

Yelp & Google

People are using Yelp and Google to access the library.
September Google website clicks: 3,077
September Google directions: 1,163
September Google phone calls: 403
September Yelp calls: 23

General Enews Subscribers

We lost subscribers due to quarterly purge of invalid email addresses.

August 31	21,344
September 30	21,184
Loss/Gain in subscribers	-160

Enews Open Rate

Both the regular enews and regular campaigns had steady opening rates. In fact, the open rate went up on average. As a reminder, we never know the exact open rate as some mail filters prevent us from knowing if someone opens the email or not.

Date	Open Rate
September 4	40 percent
September 11	43 percent
September 18	40 percent
September 25	37 percent
Recommends	47 percent
Birthday Campaign Open Rate	52 percent
Anniversary Campaign Open Rate	48 percent
Library Welcome Emails	
Welcome one	74 percent
Welcome two	61 percent
Welcome three	55 percent

Social Media

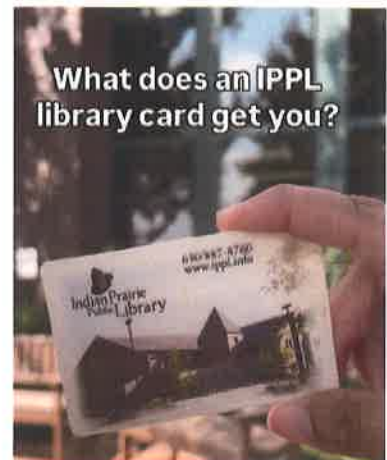
Social Media continues to grow on our active channels. We had a surge of followers on Facebook and Instagram once again. We did lose followers on X.

Likes/Follows

Social Channel	Likes/Followers	+/- (August)
Facebook (follows)	2,950	+26
Instagram	1,342	+13
X	1,124	-5
LinkedIn	268	+8
YouTube	221	+1
Threads	239	+1
BlueSky	141	+5

Popular Facebook and Instagram Posts

The engagement on Facebook and Instagram is up thanks to the reels and photo posts that Fernanda posts to these channels. In addition, our community enjoys it when we post our staff out and about in the community as well as the library. The posts that did well were Erin washing the LittleTown costumes; Kristen holding our new emergency lights; Jordan reading at a local school; and the reel on what a library card gets you.



Guest Services September 2025

Circulation

The total checkouts and renewals for September were 51,923; 71% were done by self-service; 25% were done at the desk, and 4% were done at the drive-up.

The library had 38,729 in-person visitors and 653 people used the drive-up.

Staff checked out or renewed 2,109 items at the drive-up. 1,004 holds were placed for pickup at the drive-up.

Community

Passports: Staff accepted 59 passports

License plate sticker renewals: 45 stickers were sold

Library Cards: Staff issued a total of 348 library cards; 254 resident and 94 non-resident. 28 cards were initiated remotely.

Total number of IPPL Library cards: 25,433.

Birthday gift: Staff handed out 26 birthday gifts in September.

Report submitted by Sky Stopen, Guest Services Supervisor

Programming and Outreach Department – September 2025

Community

During the month of September, IPPL was a host site for a temporary banner exhibit created by the Camp Douglas Restoration Foundation, whose mission is to provide active leadership in the development, delivery, and preservation of educational and historical information about the Upper Midwest, especially Illinois and Chicago during the Civil War. IPPL guests could also extend their historical knowledge on Camp Douglas by attending the lecture program “Chicago’s Civil War Story” that occurred on Sept. 27. The exhibit and the program were both brought to IPPL by Kate Kresek, Specialist.



On Sept. 4 and Sept. 22, Amy Merda, Dept. Head, met virtually with YWCA representatives to discuss the new Willowbrook Early Childhood Collective and future partnering opportunities.

At Lace Elementary School, Laura Warner, Mid-Kids Liaison, interacted with 112 community members at the annual Child Safety Expo, hosted by Senator Curran and Representative La Ha, to share information on programs, materials, and services.

On Sept. 9, Jean Carroll, Adult Librarian, provided mobile library service at Harvester Place Senior Living to 8 residents.

On Sept. 10, Laura Warner provided an engaging button making activity to 30 students during Spartan Hour at Lakeview Junior High.

Thirty-eight Concord Preschool students and their families visited IPPL on Sept. 12 for a storytime field trip planned by Erin Fergus, Senior Librarian, and facilitated by Amy Merda. Upcoming library programs and collections of special interest to preschools were also highlighted to the group.

On Sept. 16, Jean Carroll, and Kate Kresek, Specialist, provided mobile library service at Eden Vista Burr Ridge and interacted with 6 residents. These interactions resulted in 11 checkouts and 2 holds.

Laura Warner interacted with 31 enthusiastic students at the Spark Youth after-school program, held at Anne M. Jeans School. They enjoyed multiple Keva Plank challenges during their experience on Sept. 18.

On Sept. 19, Jean Carroll visited the annual Senior Fair held at Community House in Hinsdale to network with future puzzle swap partners and presenters.

Also on Sept. 19, Jean Carroll provided mobile library service at Burr Ridge Senior Living to 18 residents. During that time, residents checked out 13 items, one resident received a new library card, and one resident benefitted from a one-on-one Libby resource training.

Erin Fergus represented IPPL at the Gower School District's Health and Wellness Fair on Sept. 25, resulting in 13 interactions.

Erin Fergus provided an engaging field trip storytime at IPPL to 43 attendees of the Grand Ave. Preschool Family Day, held on Sept. 27.

On Sept. 29, Jordan Calabrese, Resource Librarian, Erin Fergus, and Amy Merda represented IPPL at the first meeting of the new Willowbrook Early Childhood Collective, led by staff from the YWCA Strong Families Initiative.

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

In September, we had 70 programs attended by 2,077 guests.

Early Literacy/Families

9/6	Read & Breathe Storytime	Beth	11
9/7	Cookies with Grandparents	Beth	28
9/9	Little Crafters	Erin	35
9/11	Park-Hoppers Storytime: Darien Community Park	Beth	49
9/13	Little Builders Drop-In	Erin	14
9/17	1,000 Books Before Kindergarten Storytime	Beth, Jordan	22

One of many memory-making programs for families in September was the Cookies with Grandparents program. At the event, families enjoyed stories and decorated cookies together.



Mid-Kids

9/3	Weather Wonders (1 st -3 rd)	Laura	11
9/8	Outdoor: Pollock Splatter Painting	Laura	16
9/10	Read to a Pet	Monet	8
9/17	Weather Wonders (4 th -6 th grade)	Laura	5
9/24	Homeschooling SMART: Map Making	Laura	21
9/30	Online: Fiero Code Live Demonstration	Jordan	2

Teens

9/9	Middle School Dungeons & Dragons Social Hour	Monet	2
9/10	Teen Games Drop-In	Monet	9
9/11	Try Snacks Around the World	Monet	17
9/18	Among Us IRL	Monet	1
9/21	Color and Craft Sundays	Monet	0

Adults

9/3	Safety Conversations	Kristen, Jean	3
9/3	Online: Chair Yoga	Kate	26

9/4	Thursday Afternoon Movie: Juror #2	T.J.	24
9/5	Learn Spanish For Adults (Beginner)	Jean	12
9/5	Learn Spanish for Adults (Intermediate)	Amy, Kate, Jean	11
9/12	Learn Spanish for Adults (Beginner)	Jean	12
9/12	Learn Spanish for Adults (Intermediate)	Jean	7
9/17	Online: Chair Yoga	Kate	25
9/18	Thursday Afternoon Movie: The Ballad of Wallis Island	T.J.	20
9/18	Diggin' Illinois	Kate	16
9/19	Learn Spanish for Adults (Beginner)	Amy	10
9/19	Learn Spanish for Adults (Intermediate)	Kate	6
9/22	Medicare 101	Jean	27
9/23	Puzzle Swap	Jean	30
9/24	Online: Chair Yoga	Kate	25
9/27	Chicago's Civil War History	Kate	28
9/28	Sunday Concert: Saddle Shoe Sisters	Jean	58
9/29	Literacy DuPage Informational Session	Joe	4
9/30	ChatGPT: Your Virtual Job Search Companion	Joe	9



Adults at the Diggin' Illinois program enjoyed a lecture and a hands-on presentation with anthropological archaeologist Dale Simpson, Jr. Guests had the opportunity to "dig right in" by interacting with real and replica artifacts.

Groups

9/4	Nonfiction at Night Book Discussion	Joe	7
9/6	ESL Conversation Group	Joe	2
9/8	Adult Chess Group Drop-In	Jean	8
9/11	Crime Readers Book Discussion	Tori	14
9/15	Adult Chess Group Drop-In	Jean	12
9/15	Novel Idea	Jen	23
9/22	Adult Chess Group Drop-In	Jean	8
9/24	Adult Dungeons & Dragons	Amy	15
9/25	Genealogy Group: Potawatomi Indians of IL	Joe	24
9/29	Adult Chess Group Drop-In	Jean	8

Passive, Pick-Up, and Pop-Up Programs

Early Literacy/Mid-Kids

9/1-9/30	1,000 Books Before Kindergarten registrations	Jordan	7
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9/1-9/30	1,000 Books Before Kindergarten completions	Jordan	1
9/1-9/30	AISLE Brochure turn-ins	Jordan	1
9/1-9/30	Mid-Kids Book Bag requests	Jordan	2
9/1-9/30	Scavenger Hunt: Find the Monsters	Beth	30
9/1-9/30	Mid-Kids Lounge activities	Laura	75
9/1-9/8	Activity Table: Back to School Craft	Beth	170
9/3-9/13	Little Makers @ Home: Pirate Count and Write	Erin	95
9/5-9/13	Librarian coloring page	Erin	60
9/9	Pop-Up: Harvesting in the Gardens	Beth	5
9/9-9/19	Activity Table: Cat Craft	Beth	225
9/14-9/29	Tractor coloring page	Erin	145
9/14-9/30	Little Makers @ Home: Which are the Same?	Erin	95
9/19-9/30	Activity Table: Animal Mandalas	Beth	205
9/30	Scarecrow coloring page	Erin	5



Another IPPL community-created work of sticker art was completed in the Kids & Teens Area in September.

Teen

9/1-9/30	Teen Bookbag Requests	Monet	1
9/1-9/30	100 Books Before Graduation registrations	Jordan	1
9/1-9/30	Teen Post	Monet	26
9/1-9/30	Teen Area coloring sheets	Monet, Amy	24

Adult

9/1-9/30	Adult Puzzles in Café	Kate	42
9/2	Pick-up Program: Spice of the Month: Ancho Chili Pepper	Kate	25

Submitted by:

Amy Merda, P & O Dept. Head

10/9/25

Resource Services September 2025 Report
Submitted by Gail Graziani, Head of Resource Services

Collection Updates

- Jordan Calabrese, Youth and Teen Resource Services Librarian, is recategorizing a section of non-fiction picture books and adding them to the regular Picture book section. When completed, this will give the titles increased visibility within the popular Picture book collection.
- Tori Castro, Resource Services Librarian, created new lists of books for the upcoming displays on “Halloween” and “Graphic Novel Horror.”
- Jeanine Clinton, Resource Services Librarian/Technical Services Supervisor, began facilitating the Adult Graphic Novel project, including updating the call numbers to add “DC” or “Marvel” to simplify browsing.
- Joe Popowitch, Resource Services Librarian, used reports to analyze circulation data for the periodicals collection to help guide future purchases.
- Jen Ripka, Resource Services Librarian, developed a plan to move Paperback Mysteries, currently located in the paperback section, to the Mystery collection. This will create more space for the growing Manga collection.
- T.J. Szafranski, Senior Resource Services Librarian, and Jeanine Clinton, Resource Services Librarian/Technical Services Supervisor, launched a new Trending Devices collection consisting of Hotspots and Roku. These items can be checked out to IPPL guests for one week with no renewals or holds.

Resource Totals

Print Books	101,431
A/V Materials	34,129
Other Materials (Kits, Devices, Games, Puzzles)	1,485
Total Physical Formats	137,045
eBooks (eMediaLibrary & Hoopla)	1,119,411
eAudio & eMusic (eMediaLibrary & Hoopla)	896,558
Digital Video (Hoopla & Kanopy)	73,169
Total Electronic Formats	2,089,138
TOTAL Physical & Electronic Materials	2,226,183

Displays

1st Floor

- Dark Academia; Biographies & Memoirs; September Program Highlights

2nd Floor

- Celebrating Grandparents; Hello Fall; Friends; Library Card Sign Up Month; Hispanic Heritage Month

Monthly Highlights

- T.J. Szafranski, Senior Resource Services Librarian, created a new Google Form to compile feedback received from guests following programs.
- Jen Ripka, Resource Services Librarian, worked with staff from the Programming & Outreach department to plan and facilitate the first-floor displays, "September Program Highlights" and "Architecture & Interior Design," to promote and supplement upcoming programs.
- Joe Popowitch, Resource Services Librarian, completed work with a volunteer to digitize local newspaper clippings relating to Darien and surrounding towns that will be available to researchers via flash drive.
- Jeanine Clinton, Resource Services Librarian/Technical Services Supervisor, documented tech-focused tasks and weekly time commitments as part of a staffing guide to help ensure adequate coverage within the department.
- Tori Castro, Resource Services Librarian, communicated with the new director of the local organization, Community Assisted Rides to discuss IPPL's Homebound deliveries.
- Jordan Calabrese, Youth and Teen Resource Services Librarian, prepared for the annual release of the Mock Newbery list by creating a book list in IPPL's catalog, printing out copies of the list for the Kids & Teens desk, ordering extra copies of the books, and notifying staff.

Resource Services Librarian Interactions

Assistance	93	30 phone / 50 in-person / 11 chat / 2 email
Reference	138	57 phone / 73 in-person / 7 chat / 1 email
One-to-One Training	24	6 phone / 18 in-person
Readers' Advisory	3	1 phone / 1 in-person / 1 email
Directional	4	3 phone / 1 in-person

Community

- Tori Castro, Resource Services Librarian, checked out 57 items for Homebound program deliveries and prepared discussion questions for 13 outside book groups.
- Joe Popowitch, Resource Services Librarian, coordinated one volunteer hour for the Veterans History Project and three general volunteer hours.

Programs

Date	Name	Program	Attendance
9/04/25	Joe	Nonfiction at Night Book Group	7
9/04/25	T.J.	Thursday Afternoon Movie	24
9/06/25	Joe	ESL Conversation Group	2
9/11/25	Tori	Crime Readers Book Group	14
9/15/25	Jen	Novel Idea Book Group	23
9/16/25	Jen	Illinois Libraries Present: Steve Burns	8
9/17/25	Jordan	1,000 Books Before Kindergarten Storytime	22
9/18/25	T.J.	Thursday Afternoon Movie	20

9/20/25	Joe	ESL Conversation Group	3
9/25/25	Joe	Genealogy Group	24
9/29/25	Joe	Literacy DuPage Informational Program	4
9/30/25	Joe	ChatGPT Jobs Program	9
9/30/25	Jordan	Online: Fiero Code Live Demonstration	2

Youth Passive Programs

Program	Engagement
Monarch Challenge	1 completed brochure
Bluestem Challenge	n/a
Caudill Challenge	n/a
1,000 Books Before Kindergarten	7 registrations / 1 completion
Baby Book Bees	n/a
100 Books Before Graduation	1 registration
Mid-Kid Book Bags	2 requests

Continuing Education & Contributing to the Profession

- Jordan Calabrese attended the following webinars/meetings
 - IPPL Staff Institute Day
 - Willowbrook Community Early Childhood Collaborative Meeting
- Tori Castro attended the following webinars/meetings:
 - IPPL Staff Institute Day
 - Alternative Readers' Advisory webinar (Adult Reading Round Table)
 - Genre Study (RAILS)
- Jeanine Clinton attended the following webinars/meetings:
 - IPPL Staff Institute Day
- Joe Popowitch attended the following webinars/meetings:
 - IPPL Staff Institute Day
- Jen Ripka attended the following webinars/meetings:
 - IPPL Staff Institute Day
- T.J. Szafranski attended the following webinars/meetings:
 - IPPL Staff Institute Day

Technology & Maker Services Board Report
September 2025

Classes/Programs

Number of Classes: 7

Total Attendance: 90

Maker Programs

Date	Time	Class	Audience	Instructor	Attendance
9/3/25	6:30pm-8pm	Laser and Sublimation Necklace	Adults, Teens	Luke	7
9/6/25	9:30am-11am	Laser Etched Bracelets	MidKids	Lucas	9
9/16/25	9:30am-11am	Sublimation Photographic Prints on Aluminum	Adults, Teens	Luke	10
9/20/25	9:30am-11am	Laser Etched Cork Coasters	Adults, Teens	Lucas	11
9/25/25	6pm-7:30pm	Laser Etched Bracelets	MidKids	Lucas	8

Technology Programs

Date	Time	Class	Audience	Instructor	Attendance
9/17/25	4pm-5pm	Ozobots Coding with Color	MidKids	Lucas, Beth	11
9/23/25	6:30pm-8pm	Generative AI Basics	Adults	Ann	34

Statistics



- Computer Usage
 - Adult Users: 1700 Hours: 1376
 - Adult laptop: 15 Hours: 16
 - K&T Users: 403 Hours: 184
 - K&T Laptops: 2 Hours: 1
- Technology Desk Assistance- 1189
- 1-on-1 Training- 3
- Wireless Usage- Total Unique Access: 10906

Maker Services/Maker Studio

Statistics

- Maker Assistance: 53
- Maker 1-on-1 Training: 71
- Equipment Usage: 147

Made in a class

<p>Laser-Etched Cork Coaster – Coasters</p> 	<p>Laser-Etched Bracelets – Aluminum Bracelet</p> 
<p>Laser and Sublimation Necklace</p>	<p>Dye Sub Aluminum Sheets</p>



Made Using Equipment

Embroidery Machine – Pug embroidery for laundry bag



Heat Press/Sublimation – Image on Color-Coated Aluminum



3D Printer – Mask





New Maker Studio Poster made with CorelDraw



Laser engraved acrylic with vinyl design cut from Silhouette



Laser Engraved glass cup



Laser cut friendship heart necklace and then sublimated red coloring



Laser Engraved glass with dyed sand and paper umbrella



Cricut Heat Pressed Mug with new logo



Outreach & Projects

- Lucas repaired and cleaned sewing machines for Winter programming.
- Luke reworked the laser cutting how-to guide for guests.
- Sharon prepared for upcoming Password Management program.
- Ayah assisted Sharon with Winter program planning and related data entry into LibCal.
- All staff is assisting in training new Tech and Maker staff members.

Submitted by Sharon Byerly, Head of Technology & Maker Services, September, 2025

STATISTICS FOR	Sep-25	SAME MONTH PREV. YEAR	FYTD	LAST FYTD	FYTD % CHANGE
<u>Circulation</u>					
Adult	21,304	22,472	70,388	74,987	-6.13%
Teen	1,023	1,009	4,274	4,312	-0.88%
Kids	14,379	15,086	51,542	52,749	-2.29%
ILLS Sent	2,826	2,547	8,948	8,426	6.20%
TOTAL	39,532	41,114	135,152	140,474	-3.79%
Electronic Circulation	12,391	5,316	38,212	28,643	33.41%
GRAND TOTAL CIRC.	51,923	46,430	173,364	169,117	2.51%
% Reciprocal Borrowing	10%	12%	10%	11%	
Patron Visits	39,382	27,419	111,098	96,950	14.59%
<u>Current Cards</u>					
Resident	254	144	23,162	25,210	-8.12%
Non-Resident	94	97	2,271	2,326	-2.36%
TOTAL	348	241	25,433	27,536	-7.64%
<u>Patron Assistance</u>					
Adult - Reference	1,888	2,138	5,996	6,933	-13.52%
Kids - Reference	930	637	3,591	2,824	27.16%
Technology - Reference	1,242	1,415	3,622	4,166	-13.06%
TOTAL REFERENCE	4,060	4,190	13,209	13,923	-5.13%
Adult - Other	35	64	135	212	-36.32%
Kids - Other	43	34	110	64	71.88%
Technology - Other	16	210	72	357	-79.83%
TOTAL OTHER	94	308	317	633	-49.92%
GRAND TOTAL ASST.	4,154	4,498	13,526	14,556	-7.08%
<u>ILL/Reserves</u>					
Holds	7,597	7,561	24,233	24,141	0.38%
ILLS Sent	2,826	2,547	8,948	8,426	6.20%
ILLS Checked Out	3,532	3,567	11,634	9,987	16.49%
ILLS Received	4,142	4,155	12,754	13,858	-7.97%
<u>Programs - Adult</u>					
# Programs	19	13	36	32	12.50%
Attendance	353	314	820	775	5.81%
<u>Programs - Tech & Maker</u>					
# Programs	7	13	25	30	-16.67%
Attendance	90	112	262	256	2.34%
<u>Individual Technology Training</u>					
# of Patrons	40	50	130	206	-36.89%
<u>Groups</u>					
# Programs	10	11	31	35	-11.43%
Attendance	121	104	352	349	0.86%
<u>Others</u>					
#Programs	0	0	0	0	
Attendance	0	0	0	0	
<u>Programs - Teen</u>					
# Programs	5	6	9	11	-18.18%
Attendance	29	65	75	112	-33.04%
<u>Programs - Kids</u>					
# Programs	15	13	53	49	8.16%
Attendance	334	176	2,084	1,234	68.88%
GRAND TOTAL ATT.	967	821	3,723	2,932	26.98%

STATISTICS FOR	Sep-25	SAME MONTH PREV. YEAR	FYTD	LAST FYTD	FYTD % CHANGE
<u>Passive Programs - Adult</u>					
#Programs	2	3	6	10	-40.00%
Attendance	67	30	196	751	-73.90%
<u>Passive Programs - Teen</u>					
# Programs	4	5	14	10	40.00%
Attendance	52	373	385	582	-33.85%
<u>Passive Programs - Kids</u>					
# Programs	15	11	51	45	13.33%
Attendance	1,121	1,088	4,105	4,084	0.51%
<u>Computers - Patron Use</u>					
Adult Computers	1,700	1,508	4,941	5,125	-3.59%
Kids Computers	403	573	2,103	2,188	-3.88%
Teen Laptop	2	8	19	8	137.50%
Adult Laptop	15	10	34	24	41.67%
TOTAL PATRON USE	2,120	2,099	7,097	7,345	-3.38%
<u>Hours Used</u>					
Adult Computers	1,376	1,229	4,435	4,192	5.80%
Kids Computers	184	304	954	1,143	-16.54%
Teen Laptop	1	2	23	2	1050.00%
Adult Laptop	16	12	42	27	55.56%
TOTAL HOURS USED	1,577	1,547	5,454	5,364	1.68%
<u>Wireless Total Connections</u>	10,906	6,710	30,796	21,985	40.08%
<u>IPPL Total Web Site Access</u>	13,803	11,673	43,435	38,303	13.40%
<u>IPPL Total Page Views</u>	49,228	42,031	150,235	139,370	7.80%
<u>Subscription Database Logins</u>	6,681	5,122	15,025	15,997	-6.08%
<u>Outreach-Homebound</u>					
Items Delivered	87	124	216	402	-46.27%
<u>Volunteers</u>					
Number Active	13	10			
Hours Worked	48	27	559	434	28.80%
<u>Staff Training Hours</u>	481	551	642	679	-5.45%
<u>Room Use</u>					
Conference Rooms	748	860	2,157	2,394	-9.90%
Meeting Rooms					
Library	55	50	122	116	5.17%
Non-Library	19	19	53	47	12.77%
Board Room					
Library	25	22	75	72	4.17%
Non-Library	16	17	39	53	-26.42%

MATERIALS COLLECTION TOTALS FOR PHYSICAL FORMATS - September 2025

BOOKS	Previous Month Totals	Added Items	Discarded Items	Current Totals
ADULT				
Reference	113	0	0	113
Non-Fiction	29,216	214	146	29,284
Fiction	29,984	245	52	30,177
ADULT TOTALS	59,313	459	198	59,574
KIDS				
Non-Fiction	12,990	52	18	13,024
Fiction	24,182	153	203	24,132
Books + Audio (Vox, WonderBooks)	217	0	0	217
KIDS TOTALS	37,389	205	221	37,373
TEEN				
Non-Fiction	685	22	2	705
Fiction	3,747	40	8	3,779
TEEN TOTALS	4,432	62	10	4,484
BOOK TOTALS	101,134	726	429	101,431

AUDIO	Previous Month Totals	Added Items	Discarded Items	Current Totals
ADULT				
Audiobooks on CD	5,669	17	4	5,682
Music CDs	4,356	23	4	4,375
Vinyl Records	32	3	0	35
Playaway's	338	6	0	344
ADULT TOTALS	10,395	49	8	10,436
KIDS				
Audiobooks on CD	343	4	0	347
Music CDs	200	0	0	200
Playaway's	162	0	0	162
KIDS TOTALS	705	4	0	709
TEEN				
Audiobooks on CD	78	0	0	78
Playaway's	20	0	0	20
TEEN TOTALS	98	0	0	98
AUDIO TOTALS	11,198	53	8	11,243

VIDEO	Previous Month Totals	Added Items	Discarded Items	Current Totals
ADULT				
DVD & Blu-ray	19,214	73	181	19,106
ADULT TOTALS	19,214	73	181	19,106
KIDS				
DVD & Blu-ray	3,776	8	4	3,780
KIDS TOTALS	3,776	8	4	3,780
VIDEO TOTALS	22,990	81	185	22,886

OTHER	Previous Month Totals	Added Items	Discarded Items	Current Totals
ADULT				
Book Club to Go	15	0	0	15
Library of Things	101	0	0	101
Devices (Rokus, Tablets, eReaders, Record Players)	60	12	0	72
Console Games	597	4	0	601
ADULT TOTALS	773	16	0	789
KIDS				
Kits (STEM, Book Bundles, etc.)	198	0	0	198
Puzzles	26	0	0	26
Launchpads	17	0	0	17
eReaders	4	0	1	3
Console Games	347	2	0	349
Board Games - Juvenile	15	0	0	15
Equipment (CD Players, headphones, aux cords)	12	0	0	12
KIDS TOTALS	619	2	1	620
TEEN				
eReaders	2	0	0	2
Tablets	2	0	0	2
Board Games	72	0	0	72
TEEN TOTALS	76	0	0	76
OTHER TOTALS	1,468	18	1	1,485
COLLECTION TOTALS	136,790	878	623	137,045

MATERIALS COLLECTION TOTALS FOR ELECTRONIC FORMATS - Sep 2025

eBOOKS	Previous Month Totals	+/- Items	Current Totals
Hoopla (ebooks & comics)	1,098,630	-7,342	1,091,288
eMedia (OverDrive Consortium)	19,722	-89	19,633
eMedia (OverDrive Advantage)	8,323	-60	8,263
Preloaded eReader titles	227	0	227
eBook Totals	1,126,902	-7,491	1,119,411
AUDIO	Previous Month Totals	+/- Items	Current Totals
Audiobooks			
Hoopla	353,902	7,301	361,203
eMedia (Overdrive Consortium)	7,564	-127	7,437
eMedia (OverDrive Advantage)	2,552	-2	2,550
Preloaded Audiobook titles	187	2	189
Music			
Hoopla	515,970	9,209	525,179
Audio Total	880,175	16,383	896,558
VISUAL	Previous Month Totals	+/- Items	Current Totals
Videos			
Hoopla (includes TV Episodes)	34,944	262	35,206
Kanopy	35,815	197	36,012
Preloaded Adult Roku Titles	1,689	13	1,702
Preloaded Family Roku Titles	248	1	249
Visual Totals	72,696	473	73,169
Total Audio/Visual	952,871	16,856	969,727
Collection Totals	2,079,773	9,365	2,089,138

INDIAN PRAIRIE PUBLIC LIBRARY TREASURER'S REPORT 9/30/2025

Balance on hand as of August 31, 2025.....	3,342,716.77
Cash Receipts for September.....	1,694,661.96
Cash Disbursements for September.....	388,545.40
Cash on hand as of September 30, 2025.....	4,648,833.33

Investments

Illinois Funds (Money Market) - Average Monthly Rate 4.369%	
General.....	860,909.48
MPI Investment (Corporate Fund).....	1,422,792.05
Republic Bank - Savings - Rate 3.09%.....	2,302,829.42
Republic Bank - Checking General.....	48,220.89
Republic Bank - Payroll Account.....	3,556.11
Republic Bank - License Sticker Account.....	9,921.38
Petty Cash/Circulation.....	604.00
Balances as of September 30, 2025.....	4,648,833.33

FUND BALANCES AS OF 9/30/2025

Corporate Fund.....	4,391,901.64
Building & Maintenance Fund.....	61,307.32
I.M.R.F. Fund.....	(1,431.04)
Liability Fund.....	(5,679.92)
Social Security Fund.....	6,582.36
Special Reserve Fund.....	-
Current Liabilites.....	196,152.97
Grand Total All Funds.....	4,648,833.33

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**Indian Prairie Public Library District
Consolidated Revenue Report for September 2025**

Percent of Year: 25.00

	RECEIVED September 2025	RECEIVED THIS YEAR	PRCT COLL	BUDGET RECEIPTS	UNCOLLECTED RECEIPTS
PROPERTY TAX & LEVY INTEREST					
41100 · Property Taxes	1,660,796.23	4,175,913.02	92.71%	4,504,300.00	328,386.98
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	1,660,796.23	4,175,913.02	92.69%	4,505,100.00	329,186.98
INTERGOVERNMENTAL					
42200 · Per Capita Grant	0.00	64,740.70	99.60%	65,000.00	259.30
42300 · LIMRICC	0.00	0.00	0.00%	0.00	0.00
TOTAL INTERGOVERNMENTAL	0.00	64,740.70	99.60%	65,000.00	259.30
INTEREST					
43500 · Interest - Investment	8,095.90	21,358.57	30.51%	70,000.00	48,641.43
TOTAL INTEREST	8,095.90	21,358.57	30.51%	70,000.00	48,641.43
DESK MONIES					
45100 · Copier	170.25	579.00	27.57%	2,100.00	1,521.00
45120 · Computer Copies	1,802.62	5,416.82	38.69%	14,000.00	8,583.18
45130 · Fax	254.84	841.85	24.05%	3,500.00	2,658.15
45200 · Fines/Fees	303.73	954.42	23.86%	4,000.00	3,045.58
45250 · Gifts/Donations	0.00	0.00	0.00%	50.00	50.00
45300 · Lost Materials	491.50	1,544.79	30.90%	5,000.00	3,455.21
45350 · Non-Resident Fees	10,582.60	31,887.11	33.57%	95,000.00	63,112.89
45550 · Meeting Room Rental	0.00	425.00	28.33%	1,500.00	1,075.00
45600 · ILL Fees	25.00	102.00	40.80%	250.00	148.00
45650 · Maker Studio	959.89	3,110.27	38.88%	8,000.00	4,889.73
45700 · Passport Fees	2,240.00	5,985.00	199.50%	3,000.00	-2,985.00
45800 · License Stickers	319.20	932.75	3.33%	28,000.00	27,067.25
TOTAL DESK MONIES	17,149.63	51,779.01	31.50%	164,400.00	112,620.99
OTHER INCOME					
46500 · OCLC Refund	0.00	608.96	0.00%	500.00	-108.96
46700 · Miscellaneous	141.00	241.00	241.00%	100.00	-141.00
46800 · Collection Agency Fee	40.00	109.21	36.40%	300.00	190.79
TOTAL OTHER INCOME	181.00	959.17	106.57%	900.00	-59.17
TOTAL	1,686,222.76	4,314,750.47	89.79%	4,805,400.00	490,649.53
49000 · Operating Transfer In					
GRAND TOTAL	1,686,222.76	4,314,750.47	89.79%	4,805,400.00	490,649.53

Indian Prairie Public Library District Consolidated Expenditures Report for September 2025

Percent of Year: 25.00

	September 25	YTD ACTIVITY	PRCT USED	WORKING BUDGET	REMAINING BUDGET	APPROPRIATION	PRCT APPROPRIATION
PERSONNEL							
61100 · Salaries	194,859.88	686,370.60	26.32%	2,607,784.00	1,921,413.40		
61310 · Benefits - Medical / Life Ins.	22,491.95	64,306.24	21.76%	295,587.00	231,280.76		
61330 · Benefits - IMRF	22,545.02	78,337.74	26.71%	293,302.00	214,964.26		
61340 · Benefits - FICA	14,368.87	50,697.30	25.41%	199,495.00	148,797.70		
61400 · Staff Development	2,729.61	4,555.60	22.78%	20,000.00	15,444.40		
61600 · Board Development	300.00	464.16	92.83%	500.00	35.84		
61710 · Workers Compensation	246.00	4,637.00	105.60%	4,391.00	-246.00		
61720 · Unemployment Insurance	0.00	458.56	15.29%	3,000.00	2,541.44		
TOTAL PERSONNEL	257,541.33	889,827.20	25.99%	3,424,059.00	2,534,231.80	3,600,000.00	24.72%
MATERIALS							
62100 · Books	12,904.11	26,137.27	15.60%	167,542.00	141,404.73		
62200 · Periodicals	736.35	6,912.64	37.03%	18,668.00	11,755.36		
62300 · Audio	1,496.28	2,396.03	10.63%	22,550.00	20,153.97		
62400 · Video	1,615.67	3,519.20	10.66%	33,000.00	29,480.80		
62500 · Multi-Media	740.42	794.81	10.89%	7,300.00	6,505.19		
62600 · eResources	24,644.88	104,596.89	43.79%	238,850.00	134,253.11		
62700 · Console Games	401.09	1,836.60	30.61%	6,000.00	4,163.40		
62800 · Damaged Item Replacement	487.21	771.49	11.87%	6,500.00	5,728.51		
62900 · Resources Supplies	1,931.98	4,106.66	18.25%	22,500.00	18,393.34		
TOTAL MATERIALS	44,957.99	151,071.59	28.89%	522,910.00	371,838.41	530,000.00	28.50%
BUILDING							
63200 · Cleaning Service	8,559.38	26,964.05	30.82%	87,500.00	60,535.95		
63300 · Utilities (1-8-11 · Gas)	599.26	2,197.99	10.47%	21,000.00	18,802.01		
63300 · Utilities (1-8-12 · Electric)	8,638.12	27,160.16	27.30%	99,500.00	72,339.84		
63300 · Utilities (1-8-13 · Telephone)	245.76	491.52	16.38%	3,000.00	2,508.48		
63300 · Utilities (1-8-14 · Water/Sewer)	0.00	890.64	9.90%	9,000.00	8,109.36		
63300 · Utilities (1-8-15 · Garbage Disposal)	345.04	750.12	15.79%	4,750.00	3,999.88		
63350 · Building Supplies	1,777.19	2,683.70	22.36%	12,000.00	9,316.30		
63400 · Maintenance Supplies	217.34	1,156.85	10.52%	11,000.00	9,843.15		
63500 · Security System Monitoring	562.50	562.50	46.88%	1,200.00	637.50		
63600 · Property Maintenance	1,997.00	10,111.00	20.22%	50,000.00	39,889.00		
63800 · Building Maintenance/Repair	15,475.00	19,050.00	25.40%	75,000.00	55,950.00		
TOTAL BUILDING	38,416.59	92,018.53	24.61%	373,950.00	281,931.47	325,000.00	28.31%
OPERATIONS							
64100 · Payroll Service	695.00	2,085.00	24.53%	8,500.00	6,415.00		
64200 · Supplies - Office	651.78	833.41	13.89%	6,000.00	5,166.59		
64300 · Photocopy Supplies	37.99	87.62	2.66%	3,300.00	3,212.38		
64500 · Postage	2,430.00	9,135.66	152.26%	6,000.00	-3,135.66		
64550 · Passport Postage	198.00	797.44	15.95%	5,000.00	4,202.56		
64700 · Travel	92.72	106.02	7.07%	1,500.00	1,393.98		
64800 · Organizational Memberships	0.00	659.20	18.83%	3,500.00	2,840.80		
64900 · Bank Fees	290.45	974.49	27.84%	3,500.00	2,525.51		
TOTAL OPERATION	4,395.94	14,678.84	39.35%	37,300.00	22,621.16	40,000.00	36.70%
TECHNOLOGY							
65100 · Supplies-Toner	1,877.85	3,044.79	16.92%	18,000.00	14,955.21		
65160 · Supplies-Technology Services	0.00	0.00	0.00%	200.00	200.00		
65170 · Supplies-Maker Studio	38.28	778.97	9.50%	8,200.00	7,421.03		
65200 · Technology-Prof Services	6,000.00	6,000.00	20.83%	28,800.00	22,800.00		
65300 · Purchase of Equipment	50.68	20,004.20	50.01%	40,000.00	19,995.80		
65400 · Technology Equip Mnt/Repair	628.57	937.72	3.64%	25,800.00	24,862.28		
65500 · Software	4,705.30	6,045.12	13.66%	44,260.00	38,214.88		
65600 · SWAN	0.00	11,918.95	24.34%	48,979.00	37,060.05		

Indian Prairie Public Library District Consolidated Expenditures Report for September 2025

Percent of Year: 25.00

	September 25	YTD ACTIVITY	PRCT USED	WORKING BUDGET	REMAINING BUDGET	APPROPRIATION	PRCT APPROPRIATION
65700 · Telecommunications	1,065.97	2,684.27	19.80%	13,558.00	10,871.73		
TOTAL TECHNOLOGY	14,366.65	51,414.02	22.57%	227,795.00	176,380.98	230,000.00	22.35%
CONTRACTUAL SERVICES							
66100 · General Professional Services	656.16	1,375.14	2.93%	47,000.00	45,624.86		
66200 · Credit Bureau	29.55	197.00	19.70%	1,000.00	803.00		
66300 · Copier	229.31	977.34	32.58%	3,000.00	2,022.66		
66400 · Copier Maintenance Contract	72.00	300.78	15.04%	2,000.00	1,699.22		
TOTAL CONTRACTUAL SERVICES	987.02	2,850.26	5.38%	53,000.00	50,149.74	62,000.00	4.60%
INSURANCE							
67100 · Multi Peril-Physical Assets	0.00	19,340.00	100.00%	19,340.00	0.00		
67200 · Bonding	0.00	1,381.00	100.00%	1,381.00	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	26,104.00	100.00%	26,104.00	0.00	27,000.00	96.68%
COMMUNICATIONS							
68110 · Marketing Newsletter	8,728.00	11,564.49	22.24%	52,000.00	40,435.51		
68111 · eNewsletter	0.00	0.00	0.00%	9,330.00	9,330.00		
68210 · Marketing Advertising	15.00	30.00	3.00%	1,000.00	970.00		
68310 · Marketing Supplies	16.50	45.24	11.31%	400.00	354.76		
68410 · Marketing-Information Printing	27.54	27.54	0.18%	15,000.00	14,972.46		
68500 · Legal Notices	0.00	190.36	19.04%	1,000.00	809.64		
TOTAL COMMUNICATIONS	8,787.04	11,857.63	15.06%	78,730.00	66,872.37	80,000.00	14.82%
PROGRAMMING							
68600 · Programming	1,007.53	4,393.45	11.29%	38,900.00	34,506.55		
TOTAL PROGRAMMING	1,007.53	4,393.45	11.29%	38,900.00	34,506.55	40,000.00	10.98%
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	0.00	0.00%		0.00		
69900 · Contingency	2,114.03	3,984.15	26.56%	15,000.00	11,015.85		
69920 · Gift/Donation Purchases	0.00	0.00	0.00%		0.00		
TOTAL CAPITAL OUTLAY & CONTINGENCY	2,114.03	3,984.15	26.56%	15,000.00	11,015.85		
70000 · Operating Transfer Purchases	7,544.18	72,244.44	0.00%				
TOTAL	380,118.30	1,320,444.11	27.52%	4,797,748.00	3,477,303.89	0.00	

Planning and Outreach Committee minutes

October 6, 2025

Present Samia Wahab (Acting Chairperson), Marian Krupicka, Vicki Suriano, Laura Birmingham

Absent: Stacy Palmisano

Wahab called the meeting to order at 5:23.

The committee discussed outreach opportunities for trustees, such as local events like Darien's tree lighting ceremony and larger library programs. Suriano noted that Birmingham does a good job of letting the Trustees know when legislators will be at the library and she should continue to do so. Suriano also suggested that when the Story Walk is installed in Borse Park, there should be a ribbon-cutting with Village officials.

The committee reviewed the Strategic Plan timeline. Regarding Goal 1, Suriano suggested that we investigate a library vending machine as an alternative to a mobile library. Suriano suggested that "Design networking and social programs for adults in their 20s and 30s" be moved up in the timeline and to begin work on it this fiscal year.

Under Goal 2, "Review current hours and alignment to user and resident needs.", Birmingham noted that she would like to do a community survey about the hours. Krupicka commented that we could possibly extend Friday and Sunday hours until 6. Suriano commented that the Saturday hours should not change.

Under Goal 2, "Evaluate district expansion options", the committee discussed ways to educate people who live in unserved areas about non-resident cards. Suriano suggested an ad in the Willow Springs newsletter.

The committee reviewed Goals 3 and 4 and had no changes.

The meeting adjourned at 6:25.

Indian Prairie Public Library Strategic Plan: July 2024- June 2029

Goal 1: Expanded Programs and Resources Beyond the Library's Walls

FY 24-25:

- A. Refresh the look of the Library of Things collection - **Completed**

FY25-26:

- B. Expand opportunities for virtual programs
- C. Add more "How To" programs
- D. Expand and elevate services to seniors
- E. Design networking and social programs for adults in their 20's and 30's

FY26-27:

- F. Investigate options and feasibility for a mobile library or vending library
- G. Rethink and improve services to those with special needs
- H. Increase outdoor programs, including programming in our local parks

FY28-29:

- I. Investigate options and feasibility to expand Maker Studio programs and space

Ongoing:

- J. Increase partnerships with local government agencies and organizations
- K. Support and maintain school outreach and partnerships
- L. Support Business Partners and local Chambers

Goal 2: Optimized Staff and User-Centric Structure

FY24-25:

- A. Evaluate dress code requirements for staff - **Completed**

FY25-26:

- B. Improve communication across departments so that staff can understand and promote the fuller breadth of library resources
- C. Review current hours and alignment to user and resident needs

FY26-27:

- D. Study how Reference Services are offered
- E. Examine job descriptions and evaluation rubrics across the library

FY27-28:

- F. Evaluate district expansion options

Updated 10/6/25

Ongoing:

- G. Add staff as needed to better serve user needs
- H. Expand staff orientation and training
- I. Focus efforts on library-wide staff engagement and appreciation
- J. Adapting the library better for other languages and cultures

Goal 3: Refined Infrastructure Fully Optimized for Usability

FY26-27:

- A. Improve signage and wayfinding in the library
- B. Explore revamp of library entrance setup and configuration

FY27-28:

- C. Looks at property/land for future support of library service
- D. Explore automation/AI/robot assistance for staff and patrons
- E. Add options for material pickup across the district

Ongoing:

- F. Improve and update the library's Technology
- G. Assess the library's space needs and alignments

Goal 4: Increased Awareness and Broader Impact by Conveying the Library's Story

FY24-25:

- A. Execute a rebranding effort with a major update to the logo and colors - **Completed**

FY26-27:

- B. Develop library tours both in-person and virtual

Ongoing:

- C. Expand and further innovate marketing and communication
- D. Better promote special resources (e.g. Book Bundles)
- E. Expand fundraising efforts overall

RESOLUTION #2025-E

Resolution to Determine
Estimate of Funds Needed for 2025-2026 Fiscal Year

WHEREAS, the Indian Prairie Public Library District must file on or before December 30, 2025, its Levy Ordinance for the 2025-2026 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 2025-2026 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 2025-2026 fiscal year upon the taxable property in the Library District is \$5,173,000.

Adopted October 15, 2025.

AYES _____

NAYS _____

ABSENT _____

ABSTAIN _____

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

Stacy Palmisano, Secretary
Board of Library Trustees
Indian Prairie Public Library District



Illinois NFP Audit and Tax, LLP

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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, 2025, 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 deficiency in internal control to be a material weakness:

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 the 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.

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 2025 are discussed within the footnotes to the financial statements. The application of existing policies was not changed during the fiscal year 2025. 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.

Where applicable, the District's estimates included within the Pension and OPEB 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 30, 2025.

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 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 30, 2025

Indian Prairie Public Library District

Darien, Illinois

Annual Financial Report



Indian Prairie
Public Library

Explore, connect, and be inspired.

For the Year Ended June 30, 2025

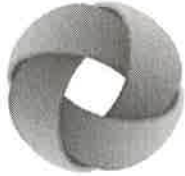
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Draft



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, 2025, 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, 2025, 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 30, 2025

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2025**

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, 2025, total assets and deferred outflows were \$13,377,614, and total liabilities and deferred inflows were \$7,163,326 compared to total assets and deferred outflows of \$13,705,433 and total liabilities and deferred inflows of \$7,023,061 at June 30, 2024. At June 30, 2025, the net position was \$6,214,288, while at June 30, 2024, the total net position was \$6,335,720. The portion of net position invested in capital assets, net of related debt, was \$6,283,260 and \$6,335,720 at June 30, 2025, and 2024, respectively.
- Overall, total revenues for all funds in 2025 were \$4,845,599 and total expenses were \$5,313,684 as compared to 2024 total revenues of \$4,544,454 and total expenses of \$4,652,769. Overall, there was a decrease of \$468,084 in total fund balances from \$6,682,372 in 2024 to \$6,214,288 in 2025.
- Property tax collections received in fiscal year 2025 were \$4,393,264 compared to \$4,132,997 received in fiscal 2024.

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2025 (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 financial statements. 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, 2025 (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 40 through 43 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 44.

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 \$6,214,288 at June 30, 2025. Contributing to the Library's net position, \$6,283,260 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, 2025 (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 \$468,084.

**Statement of Net Position
Governmental Activities**

	<u>2025</u>	<u>2024</u>
Current and Other Assets	\$ 6,555,587	\$ 6,261,812
Capital Assets	6,283,260	6,335,720
Total Assets	<u>12,838,847</u>	<u>12,597,532</u>
Deferred Outflows	538,767	1,107,901
Total Assets and Deferred Outflows	<u>13,377,614</u>	<u>13,705,433</u>
Other Liabilities	260,413	337,314
Long-Term Liabilities	2,066,113	2,120,916
Total Liabilities	<u>2,326,526</u>	<u>2,458,230</u>
Deferred Inflows	4,836,800	4,564,831
Total Liabilities and Deferred Inflows	<u>7,163,326</u>	<u>7,023,061</u>
Net Position		
Net Investment in capital assets	6,283,260	6,335,720
Restricted Amounts	20,393	0
Unrestricted Amounts	(89,365)	346,652
Total Net Position	<u>\$ 6,214,288</u>	<u>\$ 6,682,372</u>

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2025 (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>2025</u>	<u>2024</u>
Revenues		
Program Revenues		
Charges for Services	209,536	201,584
Operating Grants and Contributions	64,741	65,180
General Revenues		
Property Taxes	4,393,264	4,132,997
Interest Income	172,923	132,624
Miscellaneous	5,135	12,069
Total Revenue	<u>\$ 4,845,599</u>	<u>\$ 4,544,454</u>
Expenses		
Governmental Activities		
Library Services	5,313,683	4,652,769
Total Expense	<u>5,313,683</u>	<u>4,652,769</u>
Increase in Net Position	\$ (468,084)	\$ (108,315)
Net Position - Beginning of Year	<u>6,682,372</u>	<u>6,790,687</u>
Net Position - End of Year	<u><u>\$ 6,214,288</u></u>	<u><u>\$ 6,682,372</u></u>

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2025 (Continued)**

Governmental Activities

As stated previously, Governmental Activities decreased the District's net position by \$468,084. Key elements of the entity-wide performance are as follows:

- During the fiscal year ended 2025, the District's net position decreased mainly due to an increase in library services expenses.
- Total library expenses increased 14.2% to \$5,313,683 in 2025 from \$4,652,769 the previous year due to changes in the IMRF Deferred Outflows.
- Total revenues increased 6.63% to \$4,845,599 in 2025 from \$4,544,454 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 \$1,458,374. Only \$47,650 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 \$98,707 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, 2025 (Continued)**

Major Governmental Funds

The General Fund is the primary fund of the District. The General Fund surplus as of June 30, 2025, was \$1,443,981, a decrease of \$493 from the prior year.

Governmental Funds Budgetary Highlights

Actual revenues in the General Fund were \$4,631,437, which outperformed budget estimates by \$166,499 due mainly to interest income. Additionally, actual expenditures were \$4,486,930, which overperformed budget estimates by \$158,450.

The General Fund's net change in revenues over expenditures was a negative \$493. The fund balance decreased to \$1,443,981 from \$1,437,981 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, 2025, was \$6,283,260. The total decrease in the District's investment in capital assets for the year ended June 30, 2025, was \$263,973.

	Balance June 30, 2024	Additions	Retirements	Balance June 30, 2025
<u>Governmental Activities</u>				
Assets Not Subject to Depreciation				
Land	\$ 491,400	\$ 0	\$ 0	\$ 491,400
Assets Subject to Depreciation				
Building and Improvements	9,024,863	198,500	0	9,223,363
Furniture, Fixtures, and Equipment	663,312	13,013	0	676,325
Subtotal	<u>10,179,575</u>	<u>211,513</u>	<u>0</u>	<u>10,391,088</u>
Less - Accumulated Depreciation				
Building and Improvements	(3,311,429)	(221,748)	0	(3,533,177)
Furniture, Fixtures, and Equipment	(532,426)	(42,225)	0	(574,651)
Subtotal	<u>(3,843,855)</u>	<u>(263,973)</u>	<u>0</u>	<u>(4,107,828)</u>
Net Capital Assets	<u>\$ 6,335,720</u>	<u>\$ (52,460)</u>	<u>\$ 0</u>	<u>\$ 6,283,260</u>

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2025 (Continued)**

Debt

As of June 30, 2025, 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.

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Indian Prairie Public Library District
Statement of Net Position
June 30, 2025

	Governmental Activities
Assets	
Cash and Investments	\$ 4,041,652
Receivables - Property Taxes	2,427,937
Receivables - Per Capita Grant	64,741
Prepaid Items	27,257
Capital Assets	
Capital Assets Not Being Depreciated	491,400
Other Capital Assets, Net of Depreciation	5,791,860
Total Capital Assets	6,283,260
Total Assets	12,844,847
Deferred Outflows	
Deferred Items - IMRF	538,767
Total Deferred Outflows	538,767
Liabilities	
Due Within One Year	
Accounts Payable	35,784
Accrued Payroll	127,683
Compensated Absences	96,946
Due In More Than One Year	
Net Pension Liability - IMRF	2,066,113
Total Liabilities	2,326,526
Deferred Inflows	
Deferred Property Taxes	4,836,800
Total Deferred Inflows	4,836,800
Net Position	
Net Investment in Capital Assets	6,283,260
Restricted for:	
Illinois Municipal Retirement	1,359
Social Security	8,620
Liability Insurance	660
Building Maintenance	9,754
Unrestricted	(83,365)
Total Net Position	\$ 6,220,288

Indian Prairie Public Library District
Statement of Activities
For the Year Ended June 30, 2025

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	\$ 5,313,683	\$ 209,536	\$ 64,741	\$ (5,039,406)
Total Governmental Activities	\$ 5,313,683	\$ 209,536	\$ 64,741	(5,039,406)
General Revenues				
Taxes				
				4,393,264
				172,923
				5,135
				<u>4,571,322</u>
				(468,084)
Change in Net Position				
Net Position,				
				6,682,372
				<u>6,682,372</u>
				\$ 6,214,288
				<u><u>\$ 6,214,288</u></u>

Indian Prairie Public Library District
Balance Sheet
Governmental Funds
June 30, 2025

	General	Other Governmental Funds	Total
Assets			
Cash and Investments	\$ 3,885,871	\$ 149,781	\$ 4,035,652
Receivables			
Property Taxes	2,297,325	130,612	2,427,937
Other Receivables	64,741	0	64,741
Prepaid Expenses	27,257	0	27,257
Total Assets	6,275,194	280,393	6,555,587
Total Deferred Outflows	0	0	0
Total Assets and Deferred Outflows	6,275,194	280,393	6,555,587
Liabilities			
Accounts Payable	35,784	0	35,784
Accrued Payroll	127,683	0	127,683
Accrued Vacation	96,946	0	96,946
Total Liabilities	260,413	0	260,413
Deferred Inflows			
Deferred Property Taxes	4,576,800	260,000	4,836,800
Total Deferred Inflows	4,576,800	260,000	4,836,800
Fund Balances			
Nonspendable	27,257	0	27,257
Restricted	0	20,393	20,393
Unassigned	1,410,724	0	1,410,724
Total Fund Balances	1,437,981	20,393	1,458,374
Total Liabilities, Deferred Inflows and Fund Balances	\$ 6,275,194	\$ 280,393	\$ 6,555,587

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, 2025

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	1,458,374
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	6,283,260
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	538,767
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>(2,066,113)</u>
Net Position of Governmental Activities	<u><u>\$ 6,214,288</u></u>

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Indian Prairie Public Library District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025

	General	Other Governmental Funds	Total
Revenues			
Property Taxes	\$ 4,179,102	\$ 214,162	\$ 4,393,264
Grants and Donations	64,741	0	64,741
Rental, Fines, and Fees	209,536	0	209,536
Interest	172,923	0	172,923
Miscellaneous	5,135	0	5,135
Total Revenues	4,631,437	214,162	4,845,599
Expenditures			
Personnel	3,224,556	110,457	3,335,013
Library Materials	495,877	0	495,877
Library Operations	201,876	149,505	351,381
Office Operations	28,976	0	28,976
Technology & Maker	158,140	0	158,140
Contractual Services	42,155	0	42,155
Public Information	104,541	0	104,541
Capital Outlay and Contingency	230,809	0	230,809
Total Expenditures	4,486,930	259,962	4,746,892
Excess (Deficiency) of Revenues over Expenditures	144,507	(45,800)	98,707
Other Financing Sources (Uses)			
Transfers In	0	145,000	145,000
Transfers Out	(145,000)	0	(145,000)
Total Other Financing Sources (Uses)	(145,000)	145,000	0
Net Change in Fund Balances	(493)	99,200	98,707
Fund Balances (Deficits), Beginning of Year	1,438,474	(78,807)	1,359,667
End of Year	\$ 1,437,981	\$ 20,393	\$ 1,458,374

Indian Prairie Public Library District
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of the Governmental Funds
to the Governmental Activities in the Statement of Activities
For the Year Ended June 30, 2025

Net Change in Fund Balances - Total Governmental Funds	\$ 104,707
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:	
Depreciation expense	(263,973)
Capital outlays	211,513
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	(569,134)
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	54,803
Change in Net Position of Governmental Activities	\$ (462,084)

**Indian Prairie Public Library District
Statement of Fiduciary Net Position
June 30, 2025**

	<u>Deferred Compensation Plan</u>
Assets	
Cash and Investments	<u>\$ 1,252,223</u>
Total Assets	<u>1,252,223</u>
Liabilities	
Accounts Payable	<u>0</u>
Total Liabilities	<u>0</u>
Net Position Held In Trusts For Deferred Compensation	<u><u>\$ 1,252,223</u></u>

Draft

**Indian Prairie Public Library District
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2025**

	<u>Deferred Compensation Plan</u>
Additions	
Contributions	
Member Contributions	\$ 2,600
Investment Income	
Net Appreciation (Depreciation) in Fair Value of Investments	144,264
Less: Investment Expenses	<u>(3,511)</u>
Net Investment Income	<u>140,753</u>
Total Additions	<u>143,353</u>
Deductions	
Withdrawals	<u>79,310</u>
Total Deductions	<u>79,310</u>
Net Increase	<u>64,043</u>
Beginning of Year	<u>1,188,180</u>
End of Year	<u><u>\$ 1,252,223</u></u>

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**Indian Prairie Public Library District
Notes to the Financial Statements
For the Year Ended June 30, 2025**

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.

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025**

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.

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Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025

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.

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Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025

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, 2025, 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, 2025. 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.

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**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025**

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, 2025, 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, 2025.

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, 2025, comprises of accumulated vacation amounting to \$96,946.

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.

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**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025**

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.

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Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025

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, 2025**

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."

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**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025**

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 2024 levy is intended to finance the fiscal year ending June 30, 2025. Therefore, collections and property taxes receivable of this levy as of June 30, 2025, 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, 2025**

2. Deposits

Deposits

At June 30, 2025, the carrying amount of the District's demand deposits in financial institutions was \$2,593,422, and the bank balance was \$2,806,580.

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, 2025.

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.

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Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025

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, 2025	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	\$ 202,709	\$ 202,709	\$ 0	\$ 0
US Government and Agency Obligations	1,059,777	1,018,503	0	0
Mortgage Pools	179,743	0	0	179,743
Total Investments Measured at Fair Value	\$ 1,442,229	\$ 1,221,212	\$ 0	\$ 179,743

4. Capital Assets

Capital asset activity for the year ended June 30, 2025, consisted of the following:

	Balance June 30, 2024	Additions	Retirements	Balance June 30, 2025
<u>Governmental Activities</u>				
Assets Not Subject to Depreciation				
Land	\$ 491,400	\$ 0	\$ 0	\$ 491,400
Assets Subject to Depreciation				
Building and Improvements	9,024,863	198,500	0	9,223,363
Furniture, Fixtures, and Equipment	663,312	13,013	0	676,325
Subtotal	10,179,575	211,513	0	10,391,088
Less - Accumulated Depreciation				
Building and Improvements	(3,311,429)	(221,748)	0	(3,533,177)
Furniture, Fixtures, and Equipment	(532,426)	(42,225)	0	(574,651)
Subtotal	(3,843,855)	(263,973)	0	(4,107,828)
Net Capital Assets	\$ 6,335,720	\$ (52,460)	\$ 0	\$ 6,283,260

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

Governmental Activities – Library Services \$ 263,973

Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025

5. Long-term Liabilities

Other long-term liabilities activity is as follows:

	Balance June 30, 2024	Additions and Other Changes	Retirements	Balance June 30, 2025	Amount Due Within One Year	Debt Retired By Fund
Other Long-term Liabilities						
Pension Liability/(Asset)	\$ 2,120,916	\$ 741,591	\$ (796,394)	\$ 2,066,113	\$ 0	General/IMRF
Compensated Absences (*)	95,331	1,615	0	96,946	96,946	General
Total	<u>\$ 2,216,247</u>	<u>\$ 743,206</u>	<u>\$ (796,394)</u>	<u>\$ 2,163,059</u>	<u>\$ 96,946</u>	

* The change in the compensated absences liability is presented as a net change.

6. Compliance and Accountability

At June 30, 2025, none of the District’s funds had a deficit fund balance.

The following fund of the District had excess actual expenditures over the legally enacted budgeted amounts:

Fund	Budget	Actual	Variance
General	\$ 4,328,480	\$ 4,486,930	\$ (158,450)

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, 2025, no interfund receivables and payables exist.

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025**

7. Interfund Transactions (Continued)

During the year ended June 30, 2025, interfund transfers were as follows:

Fund	Transfer from Other Funds	Transfers to Other Funds
General	\$ 0	\$ 145,000
Illinois Municipal Retirement	13,000	0
Social Security	16,000	0
Liability Insurance	18,000	0
Building Maintenance	98,000	0

8. Commitments and Contingencies

As of June 30, 2025, the District had no material commitments and no contingencies.

9. Evaluation of Subsequent Events

The District has evaluated subsequent events through September 30, 2025, the date on which the financial statements were available to be issued.

10. Governmental Accounting Standards Board (GASB) Statements

Recently Implemented GASB Statements Relevant to the Library

Statement No. 100, *Accounting Changes and Error Corrections*, issued in June 2022, was adopted by the Library during the year ended June 30, 2025.

Statement No. 101, *Compensated Absences*, issued in June 2022, was adopted by the Library during the year ended June 30, 2025.

Upcoming GASB Statements Relevant to the Library

Statement No. 102, *Certain Risk Disclosures*, issued in December 2023, will be adopted by the Library during the year ended June 30, 2026.

Statement No. 103, *Financial Reporting Model Improvements*, issued in April 2024, will be adopted by the Library during the year ended June 30, 2027.

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

Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025

11. 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, 2025, there were no significant adjustments in premiums based on actual experience.

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.

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, 2025.

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025**

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.

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 2025 was 12.98 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.

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025**

14. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement Fund (Continued)

Annual Pension Cost. The required contribution for the fiscal year 2025 was \$280,328.

Actuarial Valuation Date	December 31, 2024
Measurement Date of the Net Pension Liability	December 31, 2024
Fiscal Year End	June 30, 2025
Membership	
Number of	
- Retirees and Beneficiaries	76
- Inactive, Non-Retired Members	40
- Active Members	<u>38</u>
- Total	<u>154</u>
Covered Valuation Payroll	<u>\$ 2,107,071</u>
Net Pension Liability	
Total Pension Liability/(Asset)	\$ 12,968,407
Plan Fiduciary Net Position	<u>10,902,224</u>
Net Pension Liability/(Asset)	<u>\$ 2,066,183</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	84.07%
Net Pension Liability as a Percentage of Covered Valuation Payroll	98.06%
Development of the Single Discount Rate as of December 31, 2024	
Long-Term Expected Rate of Investment Return	7.25%
Long-Term Municipal Bond Rate	4.08%
Last year December 31 in the 2025 to 2124 projection period for which projected benefit payments are fully funded	2124
Resulting Single Discount Rate based on the above development	7.25%
Single Discount Rate Calculated using December 31, 2023 Measurement Date	7.25%
Total Pension Expense/(Income)	<u>\$ 795,670</u>

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025**

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	\$ 141,898	\$ 0
2. Assumption Changes	321	0
3. Net Difference between projected and actual earnings on pension plan investments	250,807	0
4. Subtotal	393,026	0
5. Pension contributions made subsequent to the measurement date	145,741	0
6. Total	\$ 538,767	\$ 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
2025	\$ 262,175
2026	337,079
2027	(141,707)
2028	(64,521)
2029	0
Thereafter	0
	\$ 393,026

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, 2024.

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025**

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%
	100.00%	

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	\$ 14,385,832	\$ 12,968,407	\$ 11,812,652
Plan Fiduciary Net Position	10,902,294	10,902,294	10,902,294
Net Pension Liability/(Asset)	\$ 3,483,538	\$ 2,066,113	\$ 910,358

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2025**

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, 2025**

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, 2024

A. Total pension liability		
1. Service cost	\$	175,616
2. Interest on the total pension liability		890,932
3. Changes of benefit terms		0
4. Difference between expected and actual experience of the total pension liability		99,141
5. Changes of assumptions		0
6. Benefit payments, including refunds of employee contributions		(796,394)
7. Net change in total pension liability		369,295
8. Total pension liability— beginning		12,599,112
9. Total pension liability – ending	\$	<u>12,968,407</u>
B. Plan fiduciary net position		
1. Contributions – employer	\$	264,648
2. Contributions – employee		94,818
3. Net investment income		1,059,242
4. Benefit payments, including refunds of employee contributions		(796,394)
5. Other (net transfer)		(198,216)
6. Net change in plan fiduciary net position		424,098
7. Plan fiduciary net position – beginning		10,478,196
8. Plan fiduciary net position – ending	\$	<u>10,902,294</u>
C. Net pension liability/(asset)	\$	<u>2,066,113</u>
D. Plan fiduciary net position as a percentage of the total pension liability		84.07%
E. Covered Valuation Payroll	\$	2,107,071
F. Net pension liability as a percentage of covered valuation payroll		98.06%

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**Indian Prairie Public Library District
IMRF Pension Disclosures
For the Year Ended June 30, 2025**

REQUIRED SUPPLEMENTARY INFORMATION

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

<u>Fiscal Year</u>	Actuarially Determined <u>Contribution</u>	Actual <u>Contribution</u>	Contribution Deficiency <u>(Excess)</u>	Covered Valuation <u>Payroll</u>	Actual Contribution as a % of Covered Valuation <u>Payroll</u>
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%
2025	280,328	280,328	0	2,159,716	12.98%

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, 2025**

REQUIRED SUPPLEMENTARY INFORMATION

Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
Last 10 Plan Years (When Available)

Plan Year Ending December 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability ("TPL")										
Service cost	\$ 175,616	\$ 156,495	\$ 158,011	\$ 157,081	\$ 146,589	\$ 169,577	\$ 153,434	\$ 164,587	\$ 157,471	\$ 143,721
Interest on the TPL	890,932	833,966	780,101	733,179	709,880	668,039	646,933	633,677	594,598	552,904
Changes of benefit terms	0	0	0	0	0	0	0	0	0	0
Difference between expected and actual experience of the TPL	99,141	571,248	511,493	365,651	104,935	235,766	(49,314)	45,908	126,969	176,829
Changes of assumptions	0	2,161	0	0	(101,106)	0	260,816	(273,145)	(30,692)	9,805
Benefit payments, including refunds of employee contributions	(796,394)	(778,982)	(632,776)	(585,571)	(502,799)	(466,746)	(396,010)	(381,397)	(343,985)	(300,190)
Net change in total pension liability	369,295	784,888	816,829	670,340	357,499	606,636	615,859	189,630	504,361	583,069
Total pension liability— beginning	<u>12,599,112</u>	<u>11,814,224</u>	<u>10,997,395</u>	<u>10,327,055</u>	<u>9,969,556</u>	<u>9,362,920</u>	<u>8,747,061</u>	<u>8,557,431</u>	<u>8,053,070</u>	<u>7,470,001</u>
Total pension liability – ending	<u>\$ 12,968,407</u>	<u>\$ 12,599,112</u>	<u>\$ 11,814,224</u>	<u>\$ 10,997,395</u>	<u>\$ 10,327,055</u>	<u>\$ 9,969,556</u>	<u>\$ 9,362,920</u>	<u>\$ 8,747,061</u>	<u>\$ 8,557,431</u>	<u>\$ 8,053,070</u>
Plan fiduciary net position										
Contributions – employer	\$ 264,648	\$ 212,247	\$ 206,313	\$ 240,262	\$ 212,258	\$ 182,591	\$ 220,916	\$ 202,413	\$ 204,629	\$ 192,776
Contributions – employee	94,818	87,204	80,872	74,003	72,142	69,339	70,907	68,901	69,224	67,248
Net investment income	1,059,242	1,073,536	(1,505,007)	1,651,325	1,275,117	1,390,433	(424,275)	1,242,933	434,886	31,989
Benefit payments, including refunds of employee contributions	(796,394)	(778,982)	(632,776)	(585,571)	(502,799)	(466,746)	(396,010)	(381,397)	(343,985)	(300,190)
Other (net transfer)	(198,216)	320,581	659	110,748	5,740	136,995	128,154	(145,530)	109,406	76,845
Net change in plan fiduciary net position	424,098	914,586	(1,819,939)	1,490,767	1,062,458	1,312,612	(400,308)	987,320	474,160	68,668
Plan fiduciary net position - Beginning	<u>10,478,196</u>	<u>9,563,610</u>	<u>11,413,549</u>	<u>9,922,782</u>	<u>8,860,324</u>	<u>7,547,712</u>	<u>7,948,020</u>	<u>6,960,700</u>	<u>6,486,540</u>	<u>6,417,872</u>
Plan fiduciary net position - Ending	<u>\$ 10,902,294</u>	<u>\$ 10,478,196</u>	<u>\$ 9,563,610</u>	<u>\$ 11,413,549</u>	<u>\$ 9,922,782</u>	<u>\$ 8,860,324</u>	<u>\$ 7,547,712</u>	<u>\$ 7,948,020</u>	<u>\$ 6,960,700</u>	<u>\$ 6,486,540</u>
Net pension liability / (asset)	<u>\$ 2,066,113</u>	<u>\$ 2,120,916</u>	<u>\$ 2,250,614</u>	<u>\$ (416,154)</u>	<u>\$ 404,273</u>	<u>\$ 1,109,232</u>	<u>\$ 1,815,208</u>	<u>\$ 799,041</u>	<u>\$ 1,596,731</u>	<u>\$ 1,566,530</u>
Plan fiduciary net position as a percent of the TPL	84.07%	83.17%	80.95%	103.78%	96.09%	88.87%	80.61%	90.87%	81.34%	80.55%
Covered Valuation Payroll ("CVP")	\$ 2,107,071	\$ 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
Net pension liability as a % of CVP	98.06%	109.45%	125.23%	-25.30%	25.22%	71.99%	115.20%	51.89%	106.36%	104.83%

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, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues				
Property Taxes	\$ 4,175,108	\$ 4,175,108	\$ 4,179,102	\$ 3,994
Grants and Donations	65,180	65,180	64,741	(439)
Rental, Fines, and Fees	162,550	162,550	209,536	46,986
Interest	60,000	60,000	172,923	112,923
Miscellaneous	2,100	2,100	5,135	3,035
Total Revenues	<u>4,464,938</u>	<u>4,464,938</u>	<u>4,631,437</u>	<u>166,499</u>
Expenditures				
Current				
Personnel	3,229,995	3,229,995	3,224,556	5,439
Library Materials	519,980	519,980	495,877	24,103
Library Operations	193,040	193,040	201,876	(8,836)
Office Operations	35,300	35,300	28,976	6,324
Technology & Maker	172,625	172,625	158,140	14,485
Contractual Services	57,700	57,700	42,155	15,545
Public Information	110,840	110,840	104,541	6,299
Capital Outlay and Contingency	9,000	9,000	230,809	(221,809)
Total Expenditures	<u>4,328,480</u>	<u>4,328,480</u>	<u>4,486,930</u>	<u>(158,450)</u>
Excess (Deficiency) of				
Revenues over Expenditures	136,458	136,458	144,507	8,049
Other Financing Uses				
Transfers Out	0	0	(145,000)	(145,000)
Total Other Financing Uses	<u>0</u>	<u>0</u>	<u>(145,000)</u>	<u>(145,000)</u>
Net Change in Fund Balance	<u>\$ 136,458</u>	<u>\$ 136,458</u>	<u>(493)</u>	<u>\$ (136,951)</u>
Fund Balance,				
Beginning of Year			<u>1,438,474</u>	
End of Year			<u>\$ 1,437,981</u>	

**Indian Prairie Public Library District
Notes to Required Supplementary Information
For the Year Ended June 30, 2025**

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.

Draft

**Indian Prairie Public Library District
General Fund
Budgetary Comparison Schedule
Schedule of Expenditures
For the Year Ended June 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures				
Personnel				
Salaries	\$ 2,583,941	\$ 2,583,941	\$ 2,585,322	\$ (1,381)
IMRF	224,008	224,008	222,698	1,310
Social Security	138,370	138,370	136,140	2,230
Health Insurance	257,063	257,063	256,432	631
Staff Development	18,400	18,400	15,543	2,857
Board Development	1,000	1,000	570	430
Workers Compensation	4,213	4,213	4,433	(220)
Unemployment Compensation	3,000	3,000	3,418	(418)
Total Personnel	<u>3,229,995</u>	<u>3,229,995</u>	<u>3,224,556</u>	<u>5,439</u>
Library Materials				
Books	165,040	165,040	146,564	18,476
Periodicals	18,300	18,300	17,703	597
Audio	24,550	24,550	18,303	6,247
Video	33,000	33,000	26,442	6,558
Multi-Media	5,500	5,500	5,181	319
E-Materials	240,090	240,090	245,968	(5,878)
Console Games	6,000	6,000	5,916	84
Damage Item Replacement	6,000	6,000	6,894	(894)
Materials Supplies	21,500	21,500	22,906	(1,406)
Total Library Materials	<u>519,980</u>	<u>519,980</u>	<u>495,877</u>	<u>24,103</u>
Library Operations				
Cleaning Service	83,000	83,000	70,335	12,665
Maintenance Supplies	19,500	19,500	18,582	918
Security System Monitoring	900	900	1,563	(663)
Property Maintenance	30,600	30,600	44,915	(14,315)
Building Maintenance/Repair	59,040	59,040	65,268	(6,228)
Total Library Operations	<u>193,040</u>	<u>193,040</u>	<u>201,876</u>	<u>(8,836)</u>
Subtotal Forward	<u>\$ 3,943,015</u>	<u>\$ 3,943,015</u>	<u>\$ 3,922,309</u>	<u>\$ 20,706</u>

**Indian Prairie Public Library District
 General Fund
 Budgetary Comparison Schedule
 Schedule of Expenditures (Continued)
 For the Year Ended June 30, 2025**

Expenditures (Continued)	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Subtotal Forwarded	\$ 3,943,015	\$ 3,943,015	\$ 3,922,309	\$ 20,706
Office Operations				
Payroll Service	8,000	8,000	8,200	(200)
Office Supplies	5,000	5,000	4,115	885
Photocopy Supplies	3,000	3,000	2,795	205
Guest Services Supplies	800	800	750	50
Postage	10,000	10,000	4,263	5,737
Non-Payment Reimbursement	500	500	0	500
Travel	1,500	1,500	1,388	112
Organizational Memberships	3,000	3,000	3,923	(923)
Bank Fees	3,500	3,500	3,542	(42)
Total Office Operations	35,300	35,300	28,976	6,324
Technology & Maker				
Supplies	25,200	25,200	23,646	1,554
Professional Services	22,000	22,000	16,173	5,827
Purchase of Equipment	10,750	10,750	7,727	3,023
Library of Things	2,000	2,000	617	1,383
Equipment Maintenance and Repai	15,800	15,800	15,077	723
Software	38,235	38,235	35,514	2,721
SWAN	45,584	45,584	46,573	(989)
Telecommunication	13,056	13,056	12,813	14,242
Total Technology & Maker	172,625	172,625	158,140	28,484
Contractual Services				
Professional Services	51,500	51,500	37,375	14,125
Credit Bureau	1,000	1,000	936	64
Copier	5,000	5,000	3,844	1,156
Fees - Bond Registrar	200	200	0	200
Total Contractual Services	57,700	57,700	42,155	15,545
Subtotal Forward	\$ 4,208,640	\$ 4,208,640	\$ 4,151,580	\$ 71,059

Indian Prairie Public Library District
General Fund
Budgetary Comparison Schedule
Schedule of Expenditures (Continued)
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued)				
Subtotal Forwarded	\$ 4,208,640	\$ 4,208,640	\$ 4,151,580	\$ 71,059
Public Information				
Newsletter	49,680	49,680	45,407	4,273
E-Newsletter	9,260	9,260	9,263	(3)
Advertising	1,000	1,000	522	478
Information Supplies	2,400	2,400	1,682	718
Information Printing	9,500	9,500	14,724	(5,224)
Legal Notices	1,000	1,000	626	374
Programming	38,000	38,000	32,317	5,683
Total Public Information	110,840	110,840	104,541	6,299
Capital Outlay and Contingency	9,000	9,000	230,809	(221,809)
Total Expenditures	\$ 4,328,480	\$ 4,328,480	\$ 4,486,930	\$ (144,451)

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**Indian Prairie Public Library District
Notes to Supplementary Information
For the Year Ended June 30, 2025**

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, 2025**

Special Revenue Funds

	Illinois Municipal Retirement	Social Security	Liability Insurance	Building Maintenance	Special Reserve	Working Cash	Total
Assets							
Cash and Cash Equivalents	\$ 31,218	\$ 35,990	\$ 10,613	\$ 71,960	\$ 0	\$ 0	\$ 149,781
Receivables							
Property Taxes	30,141	27,630	10,047	62,794	0	0	130,612
Total Assets	61,359	63,620	20,660	134,754	0	0	280,393
Deferred Outflows	0	0	0	0	0	0	0
Total Assets and Deferred Outflows	61,359	63,620	20,660	134,754	0	0	280,393
Liabilities							
Accounts Payable	0	0	0	0	0	0	0
Total Liabilities	0	0	0	0	0	0	0
Deferred Inflows							
Deferred Property Taxes	60,000	55,000	20,000	125,000	0	0	260,000
Total Deferred Inflows	60,000	55,000	20,000	125,000	0	0	260,000
Fund Balances							
Restricted	1,359	8,620	660	9,754	0	0	20,393
Total Fund Balances	1,359	8,620	660	9,754	0	0	20,393
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 61,359	\$ 63,620	\$ 20,660	\$ 134,754	\$ 0	\$ 0	\$ 280,393

Indian Prairie Public Library District
Combining Fund Schedule - Non-major Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2025

	Special Revenue Funds						Total
	Illinois Municipal Retirement	Social Security	Liability Insurance	Building Maintenance	Special Reserve	Working Cash	
Revenues							
Property Taxes	\$ 55,069	\$ 50,388	\$ 18,320	\$ 90,385	\$ 0	\$ 0	\$ 214,162
Total Revenues	<u>55,069</u>	<u>50,388</u>	<u>18,320</u>	<u>90,385</u>	<u>0</u>	<u>0</u>	<u>214,162</u>
Expenditures							
Personnel							
IMRF Employer Contributions	57,630	0	0	0	0	0	57,630
FICA Employer Contributions	0	52,827	0	0	0	0	52,827
Library Operations	0	0	23,674	125,831	0	0	149,505
Total Expenditures	<u>57,630</u>	<u>52,827</u>	<u>23,674</u>	<u>125,831</u>	<u>0</u>	<u>0</u>	<u>259,962</u>
Excess (Deficiency) of Revenues over Expenditures	(2,561)	(2,439)	(5,354)	(35,446)	0	0	(45,800)
Other Financing Sources							
Transfers In	13,000	16,000	18,000	98,000	0	0	145,000
Total Other Financing Sources	<u>13,000</u>	<u>16,000</u>	<u>18,000</u>	<u>98,000</u>	<u>0</u>	<u>0</u>	<u>145,000</u>
Net Change in Fund Balances	10,439	13,561	12,646	62,554	0	0	99,200
Fund Balance (Deficit),							
Beginning of Year	(9,080)	(4,941)	(11,986)	(52,800)	0	0	(78,807)
End of Year	<u>\$ 1,359</u>	<u>\$ 8,620</u>	<u>\$ 660</u>	<u>\$ 9,754</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 20,393</u>

**Indian Prairie Public Library District
 Illinois Municipal Retirement Fund
 Budgetary Comparison Schedule
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Year Ended June 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 54,232	\$ 54,232	\$ 55,069	\$ 837
Total Revenues	<u>54,232</u>	<u>54,232</u>	<u>55,069</u>	<u>837</u>
Expenditures				
Fringe Benefits				
IMRF Employer Contributions	59,547	59,547	57,630	1,917
Total Expenditures	<u>59,547</u>	<u>59,547</u>	<u>57,630</u>	<u>1,917</u>
Excess (Deficiency) of				
Revenues over Expenditures	(5,315)	(5,315)	(2,561)	2,754
Other Financing Sources				
Transfers In	0	0	13,000	13,000
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>13,000</u>	<u>13,000</u>
Net Change in Fund Balance	<u>\$ (5,315)</u>	<u>\$ (5,315)</u>	<u>10,439</u>	<u>\$ 15,754</u>
Fund Balance (Deficit),				
Beginning of Year			<u>(9,080)</u>	
End of Year			<u>\$ 1,359</u>	

**Indian Prairie Public Library District
Social Security Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 49,713	\$ 49,713	\$ 50,388	\$ 675
Total Revenues	<u>49,713</u>	<u>49,713</u>	<u>50,388</u>	<u>675</u>
Expenditures				
Fringe Benefits				
FICA Employer Contributions	59,301	59,301	52,827	6,474
Total Expenditures	<u>59,301</u>	<u>59,301</u>	<u>52,827</u>	<u>6,474</u>
Excess (Deficiency) of				
Revenues over Expenditures	(9,588)	(9,588)	(2,439)	7,149
Other Financing Sources				
Transfers In	0	0	16,000	16,000
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>16,000</u>	<u>16,000</u>
Net Change in Fund Balance	<u>\$ (9,588)</u>	<u>\$ (9,588)</u>	<u>13,561</u>	<u>\$ 23,149</u>
Fund Balance (Deficit),				
Beginning of Year			<u>(4,941)</u>	
End of Year			<u>\$ 8,620</u>	

Indian Prairie Public Library District
Liability Insurance Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 18,077	\$ 18,077	\$ 18,320	\$ 243
Total Revenues	<u>18,077</u>	<u>18,077</u>	<u>18,320</u>	<u>243</u>
Expenditures				
Liability Operations				
Liability Insurance	23,674	23,674	23,674	0
Total Expenditures	<u>23,674</u>	<u>23,674</u>	<u>23,674</u>	<u>0</u>
Excess (Deficiency) of				
Revenues over Expenditures	(5,597)	(5,597)	(5,354)	243
Other Financing Sources				
Transfers In	0	0	18,000	18,000
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>18,000</u>	<u>18,000</u>
Net Change in Fund Balance	<u>\$ (5,597)</u>	<u>\$ (5,597)</u>	<u>12,646</u>	<u>\$ 18,243</u>
Fund Balance (Deficit),				
Beginning of Year			<u>(11,986)</u>	
End of Year			<u>\$ 660</u>	

**Indian Prairie Public Library District
 Building Maintenance
 Budgetary Comparison Schedule
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the Year Ended June 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 90,387	\$ 90,387	\$ 90,385	\$ (2)
Total Revenues	<u>90,387</u>	<u>90,387</u>	<u>90,385</u>	<u>(2)</u>
Expenditures				
Library Operations				
Utilities	116,500	116,500	110,299	6,201
Supplies	7,500	7,500	4,475	3,025
Maintenance	6,660	6,660	11,057	(4,397)
Total Expenditures	<u>130,660</u>	<u>130,660</u>	<u>125,831</u>	<u>4,829</u>
Excess (Deficiency) of				
Revenues over Expenditures	(40,273)	(40,273)	(35,446)	(4,831)
Other Financing Sources				
Transfers In	0	0	98,000	(98,000)
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>98,000</u>	<u>(98,000)</u>
Net Change in Fund Balance	<u>\$ (40,273)</u>	<u>\$ (40,273)</u>	62,554	<u>\$ (102,831)</u>
Fund Balance (Deficit),				
Beginning of Year			<u>(52,800)</u>	
End of Year			<u>\$ 9,754</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, 2025**

	<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>

Draft

**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, 2025**

	<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>

Draft

**A Resolution Honoring
the Gift of Carl Foundation
Honoring the 20th Anniversary of Write-On**

WHEREAS, it is the 20th anniversary of the Write-On, the writing contest held by the Indian Prairie Public Library in partnership with the Gift of Carl Foundation;

WHEREAS, Carl Vuillaume’s legacy lives on after tragedy through the Gift of Carl Foundation;

WHEREAS, it is the mission of The Gift of Carl Foundation to provide awareness and educational opportunities in the areas that provided Carl the greatest joy: Theater Arts, Literacy, Music, and the Environment;

WHEREAS, the Gift of Carl Foundation regularly partners with literacy organizations to provide local youth with opportunities to encourage reading and creative writing;

WHEREAS, each fall, the Gift of Carl Foundation sponsors the Indian Prairie Public Library’s annual teen Write-On competition, a combination of writing contests and young adult author visits;

WHEREAS, the competition has recognized thousands of young writers in the communities of Darien, Willowbrook, and Burr Ridge over the contest’s 20-year tenure;

WHEREAS, The life of Carl Vuillaume was truly a gift to all those who came in contact with him;

WHEREAS, the Indian Prairie Public Library is grateful to the Vuillaume family for its support of the community throughout the years;

NOW, THEREFORE, BE IT RESOLVED, that this Board expresses its sincere appreciation to the Gift of Carl Foundation, especially Char Vuillaume, for the valued partnership with the Indian Prairie Public Library; and

BE IT FURTHER RESOLVED, that the Board extends to the Gift of Carl Foundation its appreciation in enhancing the lives of young people in the community.

Adopted this 15th day of October 2025.

AYES:

NAYS:

ABSENT:

Victoria Suriano, President

ATTEST:

Stacy Palmisano, Secretary

9/24/2025

From: Kristen Lawson, Deputy Director

Indian Prairie Public Library

To: Library Board of Trustees

Indian Prairie Public Library

Dear Trustees,

With guidance from the Building & Grounds committee, I have been working on a revamp for our monument signs, positioned near each entrance to our parking lot. The tops of the signs will change so only the library's name and street address will appear. This will aid our logo refresh project because our current signs feature our old logo.

I am planning to accept the lowest quote, from local company Zee Signs, based in Willowbrook. All four new sign faces plus cabinet painting in a matching color has been priced at \$4800. Prevailing wage is included in this quote. The other quotes came in as follows:

- Parvin-Clauss: \$4896
- Aurora Sign Company: \$7290
- Bannerville: \$6600

Zee Signs is a reputable company, and the sales representative has been communicative and responsive to our needs throughout the quote process. I have no reservations about moving the project forward with them.

Sincerely,

Kristen Lawson

Deputy Director

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.