

Indian Prairie Public Library Board Agenda
October 21, 2026

**Board of Trustees Regular Meeting
 October 21, 2026 – 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 Regular Board Meeting, September 16, 2026 Page 3
 - 2. Action on Bills/Additional Bills Page 6

- F. Items Deleted from Omnibus Consent Agenda Action

- G. Library Director's Report Page 9 Information

- H. Department Reports Information
 - 1. Deputy Director's Report Page 12
 - 2. Marketing Page 14
 - 3. Guest Services Page 16
 - 4. Programming & Outreach Page 17
 - 5. Resource Services Page 19
 - 6. Technology & Maker Services Page 20

- I. Staff Report
 None

Board Meeting – October 21, 2026 – Page 2

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|----|--|---------|-------------|
| J. | Reports | | |
| | 1. Treasurer's Report | Page 28 | Information |
| | 2. Building and Grounds Committee (no report) | | |
| | 3. Finance Committee (no report) | | |
| | 4. Planning/Outreach Committee (no report) | | |
| | 5. Policy Committee (no report) | | |
| K. | Unfinished Business | | |
| | None | | |
| L. | New Business | | |
| | 1. Resolution #2026-B Honoring The Darien Garden Club | Page 32 | Action |
| | 2. Resolution #2026-C To Determine Estimate of Funds Needed for 26-27 FY | Page 33 | Action |
| | 3. FY2025-2026 Audit, Illinois NFP Audit & Tax, LLP | Page 34 | Information |
| M. | Scheduled Meetings | | |
| | None | | |
| N. | Closed Session as allowed by 5ILCS, Act 120/2 (c) (1)
The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body, including hearing testimony on a complaint lodged against an employee to determine its validity. (Annual Review of Executive Director) | | |
| O. | Return to Open Session and Report of Any Action Taken | | |
| | 1. Executive Director's Salary Increase | | |
| | 2. Any Other Actions | | |
| P. | Adjournment | | |

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Indian Prairie Public Library
Board of Trustees Minutes
September 16, 2026

**Budget & Appropriations Hearing
September 16, 2026 – 6:30 p.m.**

- A. Call to Order and Statement of Purpose – Vice-President Palmisano called the hearing to order at 6:30 p.m. Present were Donald Damon, Marian Krupicka, Stacy Palmisano, Themis Raftis, Victoria Suriano, Samia Wahab, Laura Birmingham, Kristen Lawson, Maria Wlosinski. Absent: Christina Rodriguez. Palmisano 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 30, 2026.
- B. Public Questions/Comments – none
- C. Closing of Hearing – Palmisano closed the hearing at 6:40 p.m.

**Board of Trustees Regular Meeting
September 16, 2026 – 7 p.m.**

A. Roll Call

Vice-President Palmisano called the meeting to order at 7:01 p.m. Secretary Wahab called the roll. Present: Donald Damon, Marian Krupicka, Stacy Palmisano, Themis Raftis, Victoria Suriano, Samia Wahab
Absent: Christina Rodriguez
Staff Present: Laura Birmingham, Kristen Lawson, Maria Wlosinski, Amy Merda
Others: none

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

- B. Mission Statement: Secretary Wahab read the library mission statement. We enrich our community by providing opportunities to explore, connect, learn, and create.

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

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

C. Public Comment

D. Communications and Announcements

- 1. Thank You from DuPage County Health Department re: Operation Dropbox
- 2. Keyes to Birmingham re: IPLAR

E. Omnibus Consent Agenda

1. Minutes of Regular Board Meeting, August 19, 2026
2. Action on Bills/Additional Bills
3. Ordinance #2026-4 Budget and Appropriations Ordinance for FY 2026/27
4. Estimate of Revenues FY 2026/27

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

F. Items Deleted from Omnibus Consent Agenda - none

G. Library Director's Report

Representative La Ha attended the DMV Mobile event and thanked us for hosting it. The Board agreed that the event filled a great community need.

H. Department Reports

Lawson noted that August was a tough month on the Technology side due to factors beyond our control. Staff did a great job handling a very stressful month. We found out on August 25th that the Village of Willowbrook is not renewing our Intergovernmental Agreement for snow removal. Lawson has reached out to several vendors for quotes – to date, she has received one quote and it was very high.

- I. Staff Report – Head of Programming & Outreach, Amy Merda, gave an overview of our 2026 Summer Reading. She was excited to report that we had a record-breaking summer with higher numbers than some of the larger libraries. There was a 13% increase in log turn-ins. We had 3100 participants including 1541 kids, 333 teens, and 1226 adults. This year we gave teens their own log. Our marketing department introduced something new to our summer reading promotion campaign – cool yard signs that included a QR code were placed throughout our community. We gave away thousands of dollars' worth of free food coupons including Zazzo's, Portillo's and Culver's, and we increased our grand prizes from 4 to 13. Summer programming highlights included a Community Planting Party, our Mid-Kids Gardening Club, and a visit from CLEAR (Chicagoland Exotic Animal Rescue). Our popular Family Nights included a Tye Dye Night with 185 in attendance and 100 people attended our Touch a Fire Truck Event. Our staple Reading Buddies and Mission Math programs provided incentives to kids over the summer. And let's not forget our adults – they enjoyed field trips to Waterfall Glen Forest Preserve and to the Lemont Water Reclamation Plant, a historical lecture with Leslie Goddard, a group reading of the Declaration of Independence, and our 2nd annual puzzle competition. Community outreach highlights included our participation in the July 4th parade, National Night Out, Hinsdale South Back to School Bash, and Anne M. Jeans School Summer Camp. Staff also visited 3 senior living facilities and attended the ALA Conference. We had 65 Summer Teen Volunteers provide 677 hours of service. Teen Librarian, Aron Ryan, did a great job structuring the sign-up and orientation. Merda and the Board commended staff for all their hard work. The Board loved the yard signs and said that all the marketing was amazing.

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

1. Executive Director Review – The packet contains key dates and tasks pertaining to the upcoming review.

M. Scheduled Meetings - none

N. Adjournment

At 7:50p.m. Damon moved, Suriano seconded to adjourn the meeting. Ayes: Damon, Krupicka, Palmisano, Raftis, Suriano, Wahab. Nays: none. Absent: Rodriguez. Motion carried unanimously.

Samia Wahab, Secretary

SEPTEMBER, 2026

Bills for Approval – Electronic Payments & Automatic Withdrawals

Vendor	Purpose	Date Paid	Amount Paid
Federal & IL	Payroll taxes	9/10/2026	27,498.59
Federal & IL	Payroll taxes	9/24/2026	26,596.75
IMRF	Payroll Pension-8/26	9/17/2026	32,836.23
Mission Square	457 Plan	9/10/2026	50.00
Mission Square	457 Plan	9/26/2026	50.00
Nationwide	457 Plan	9/10/2026	1,050.00
Nationwide	457 Plan	9/26/2026	1,050.00
DAC	Deposit to HRA	9/04/2026	324.88
DAC	Deposit to HRA	9/11/2026	201.40
DAC	Deposit to HRA	9/15/2026	254.45
DAC	Deposit to HRA	9/16/2026	980.99
DAC	Deposit to HRA	9/23/2026	415.76
DAC	Deposit to HRA	9/30/2026	156.81
Lauterbach & Amen	Payroll Service	9/10/2026	716.00
Constellation	Electric	9/11/2026	9,626.81
Nicor	Gas	9/13/2026	1,421.17
United Healthcare	Group Health Premium	9/12/2026	30,036.12
FP Postage	Postage		
ELS	License Sticker fees	9/30/2026	6009.30
INB & Republic	Cr Card & Bank Fees	9/30/2026	409.83

Action on Bills – Checks, ACHs, & Payroll Direct Deposits

Account	Check Numbers	Other	Amount Paid
Operating	4719 - 4765	Plus ACHs	90,974.14
Payroll		Direct Deposits	150,342.58
	TOTAL ACTION	ON BILLS	241,316.72

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Indian Prairie Public Library District
Bill Payment List
September 2026

Date	Num	Vendor	Amount
10127 Republic Bank Operating Account			
09/14/2026	4719	Allcomm Systems, Inc.	450.00
09/14/2026	4720	AT&T	431.34
09/14/2026	4721	Canon U.S.A. Inc.	79.19
09/14/2026	4722	Children's Plus Inc.	149.50
09/14/2026	4723	Dancing Cranes Yoga Inc.	520.00
09/14/2026	4724	Darien Garden Club	235.00
09/14/2026	4725	Drake Painting & Wallpapering	14,520.00
09/14/2026	4726	Groot Industries, Inc.	420.02
09/14/2026	4727	Guest Enterprises, Inc.	1,500.00
09/14/2026	4728	Hinsdale South High School Stinger	270.00
09/14/2026	4729	Illinois Dept of Innovation & Technology	475.00
09/14/2026	4730	Ingram Library Services	14,178.26
09/14/2026	4731	Jill Yott	9.24
09/14/2026	4732	Ooma, Inc.	65.27
09/14/2026	4733	OverDrive, Inc.	5,940.77
09/14/2026	4734	Premier Landscape Contractors	51.10
09/14/2026	4735	Rivistas Subscription Services	1,929.73
09/14/2026	4736	Sam J. Maranto	275.00
09/14/2026	4737	Specialty Mat Service	137.48
09/14/2026	4738	SWAN	270.00
09/14/2026	4739	The New York Times	2,293.20
09/14/2026	4740	Unique Management Services, Inc.	157.60
09/14/2026	4741	WRG Willow Ridge Glass and Mirror	725.00
09/16/2026	4742	Anthony Lucarelli	88.00
09/22/2026	4743	Amy Pearson	18.85
09/22/2026	4744	Armand Kularajah	18.00
09/22/2026	4745	Automated Forms & Graphics, Inc.	289.27
09/22/2026	4746	Capstone Group, Inc.	200.00
09/22/2026	4747	DuPage County Public Works	1,622.99
09/22/2026	4748	FP Mailing Solutions	506.72
09/22/2026	4749	Hannah Frost	19.43
09/22/2026	4750	Joe Eskew	13.78
09/22/2026	4751	Kate Kresek	19.29
09/22/2026	4752	Maria Wlosinski	20.30
09/22/2026	4753	Mary Dames	38.10
09/22/2026	4754	Melanie Alcantara	19.29
09/22/2026	4755	NCPERS Group Life Insurance	64.00
09/22/2026	4756	OverDrive, Inc.	3,989.87

Indian Prairie Public Library District
Bill Payment List
September 2026

Date	Num	Vendor	Amount
09/22/2026	4757	Playaway Products LLC	76.95
09/22/2026	4758	Ryan, Aileen	5.08
09/22/2026	4759	Sterling Services, Inc.	2,355.00
09/22/2026	4760	Theresa Murphy	350.00
09/23/2026	4761	Polonia Bookstore	416.45
09/23/2026	4762	US Safety Products	205.00
09/24/2026	4763	Dow Theory Forecasts	289.00
09/24/2026	4764	Meticulous Martin Window Washing Inc.	1,530.00
09/24/2026	4765	Premier Landscape Contractors	2,920.00
09/29/2026	ACH 01 BOA Laura	Bank of America	92.00
09/29/2026	ACH 02 BOA Sharon	Bank of America	659.83
09/29/2026	ACH 03 BOA Joe	Bank of America	1,092.88
09/29/2026	ACH 04 BOA Gail	Bank of America	1,505.32
09/29/2026	ACH 05 BOA Kristen	Bank of America	3,307.08
09/29/2026	ACH 06 BOA Amy	Bank of America	469.25
09/29/2026	ACH 07 BOA Maria	Bank of America	3,302.41
09/30/2026	ACH 08	Blackstone Publishing, Inc.	656.50
09/30/2026	ACH 09	Case Lots Inc.	731.05
09/30/2026	ACH 10	JANPRO Franchise Development of Northern Illinois	5,595.00
09/30/2026	ACH 11	Kanopy	447.95
09/30/2026	ACH 12	Midwest Tape	8,870.28
09/30/2026	ACH 13	Nextiva, Inc.	1,558.20
09/30/2026	ACH 14	Quill LLC	2,079.89
09/30/2026	ACH 15	Thomas Klise/Crimson Multimedia	448.43
Total for 10127 Republic Bank Operating Account			\$ 90,974.14

Executive Director's Report: September 2026

Packet Highlights:

There is a Resolution honoring the Darien Garden Club's 25 anniversary under New Business. Members of the Club will be attending the meeting.

The FY25-26 Audit is under new business. I did not invite the auditor to come to the September meeting, but I am happy to forward any questions to him or ask him to come to a future meeting. The auditor wrote an Audit Report Guide which helps breakdown the document.

There is a Closed Session to discuss my annual review.

Staff Institute Day 2026:

Our Staff Institute Day was AWESOME! It was a very full day and it went by fast. Kristen did a great job planning and organizing the various activities and presentations. Mary, Jamie and Maria planned and managed our many delicious food options. My favorite part of the day were staff reports. Each department reported on something unique about their department and everyone did a terrific job. Staff feedback about the day was very positive.

"We're hiring!" Marketing Campaign

As we had several positions open and just not finding the right applicants, we launched a new campaign. You may have noticed the large "We're hiring!" banner and yard signs on our property recently. Staff also wore "We're hiring!" stickers while working. Well, the campaign worked! We received over 75 applications for the four open Guest Services positions. Interviews start next week.

Community Connections:

The Willowbrook/Burr Ridge Chamber held their October luncheon meeting at the library. I presented about the many unique services we offer, and Joe P. presented about useful databases and collections. Both talks were well-received. Chamber members were very impressed with all our library has to offer! Since the meeting, several of the attendees have reached out to me to connect in different ways.

IPPL is a collection point for the Willowbrook/Burr Ridge Chamber Community Food Drive from now through November 15.

IPPL will be a collection point for the West Suburban Community Pantry 7th Annual Harvest Week food drive from November 1 – 8.

The Darien Woman's Club soap drive starts November 27.

IPPL will be a polling place on Election Day, November 4th.

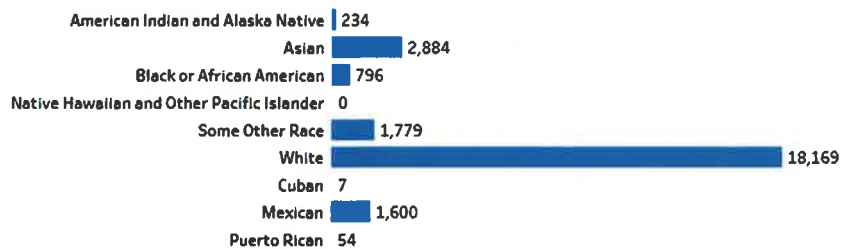
Anatomy of a Public Library Dashboard:

This new dashboard, which is live on the RAILS website, showcases IPLAR and American Community Survey data which highlights race and ethnic background and primary languages spoken in a public library's service area. Another nice feature is that it has a peer library comparison based on service population and operating expenditure.

Here are some data highlights:

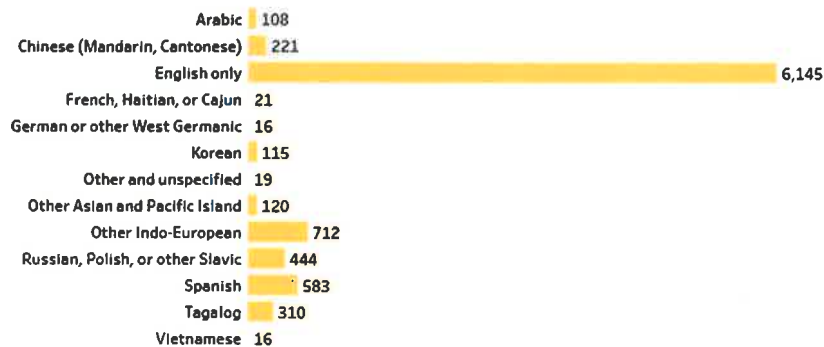
- IPPL's population peers are Carol Stream, New Lenox, Homer Township, Helen Plum and Elmhurst.
- IPPL's expenditure peers are Lisle, Park Ridge, Plainfield, Rolling Meadows and Wheaton.

Darien Racial/Ethnic Diversity



Total Population According to
American Community Survey: **21,855 people**

Darien Language Diversity



Total Amount of American
Community Survey Respondents: **8,830 respondents**

Library Details

Library Name: **Indian Prairie Public Library District**

Service Population: **43,892 people**

Registered Users: **23,915 people**

Total Operating Expenditures: **\$4,484,295**

Total Collection Expenditures: **\$490,401**

Percent of Operating Expenditures in Collection Expenditures: **11.0%**

County Medians

County: **DuPage** Number of Libraries in County: **26**

Median Service Population: **28,887 people**

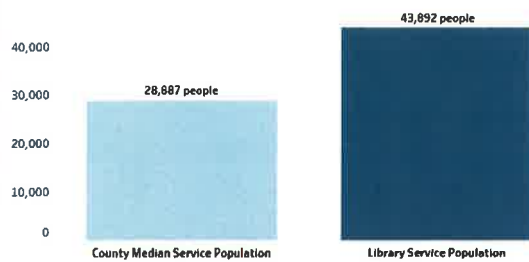
Median Amount of Registered Users: **11,279 people**

Median Amount Spent in Total Operating Expenditures: **\$3,247,428**

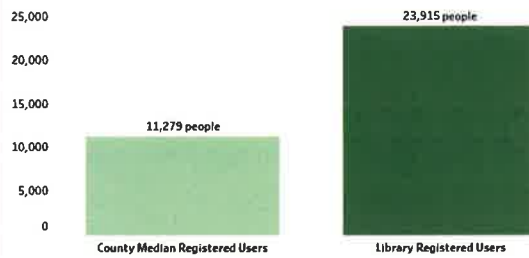
Median Amount Spent in Total Collection Expenditures: **\$320,183**

Median Percent of Operating Expenditures in Collection Expenditures: **11.0%**

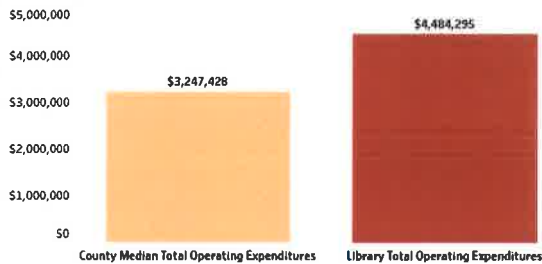
DuPage County Median vs Indian Prairie Public Library District Service Population



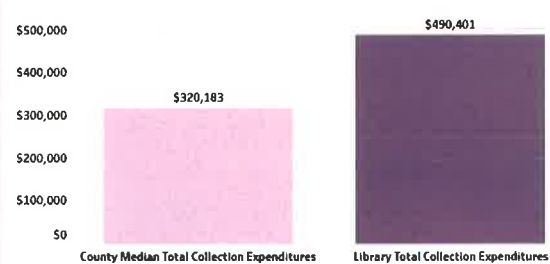
DuPage County Median vs Indian Prairie Public Library District Total Registered Users



DuPage County Median vs Indian Prairie Public Library District Total Operating Expenditures



DuPage County Median vs Indian Prairie Public Library District Total Collection Expenditures



IPPL Foundation & Friends:

- Book Sale \$206
- Movie donations \$36

Training, Meetings and Events:

9/25 Staff Institute
 9/29 SWAN Fireside
 10/7 WBBR Chamber Lunch
 10/21 Library Board Meeting

In September, I had 39 one-on-ones.

Continuing Education:

The Human Advantage: Skills AI Can't Replace (1 hour)
Navigating New Hires and the Probationary Period (1 hour)
Overdue Conversations: Managing Challenging Staff Behavior (1 hour)

Submitted by: **Laura Birmingham**

Deputy Director's Report: September 2026

Building & Grounds:

Carpet cleaning and window washing were completed on schedule in the public areas of the library in September.

Joe and I also met briefly with a representative from Colley Elevator to discuss their storage needs for materials and equipment during the upcoming elevator replacement project.

Additionally, Joe closed 42 building tickets in September. Highlights include: 1) Used scaffolding to change the light fixtures mounted high up in the main public stairwell, 2) Installed corner guards on many corners and support columns throughout the library, and 3) Assisted T&M staff with opening, cleaning, and resealing the exhaust system for the laser cutter in the Maker Studio.

Staff Training:

In September I conducted Person-in-Charge training on accessibility.

We also had our annual Staff Institute Day, featuring two guest speakers (Stephanie Boron on "Neurodiversity and Customer Service," and Laurie Guest on "Communication and Customer Service"), team-building activities, and staff presentations on department news and information.

I have also been conducting training for all front-facing staff not in the Tech & Maker department about wireless printing basics, so we as a team are better equipped to help with frequently asked wireless printing questions from guests.

Meetings:

- Department Head meeting, 9/10
- Library Board meeting, 9/16
- Regular check-in meetings with Joe, twice/week (ongoing)
- Regular check-in meetings with Tony, once/week (ongoing)

Technology Highlights:

We received the results of a gap assessment for our network, which is one of the first steps in the network penetration testing process that I won the state grant to fund. The work was completed by PACE Systems, an IT contractor based in Naperville. Tony has been working on his own and with Nobletec to address the action items listed in the results. Happily, no significant security vulnerabilities were flagged in the gap assessment.

Additionally, Tony closed 98 tech tickets in September. In large part, this is due to us being fairly certain (with final confirmation hopefully coming at the end of October) that Microsoft updates

both caused and have fixed the sudden restart issue on the public computers. Other highlights include: 1) Designed a strategy to apply security updates in a way that maximizes protection and minimizes glitches caused by the updates, and 2) Installed the Affinity app on T&M staff laptops so staff can guide guests in using it after Publisher is discontinued in October 2026.

Report submitted by: Kristen Lawson

Jill Yott, Communications Coordinator, Board Report, September 2026

September Gallery

1st Floor: Jerry Friedberg
2nd Floor: Jerry Friedberg
Display Cases: Abhi Gamju

Notable Projects/Meetings/Workshops

Staff Institute for both Fernanda and me—what a great day!
Did an online workshop about strategic planning for library marketing
Met with Gail regarding upcoming projects.
Met with Amy about programming.
Met with Sharon about Maker Studio programs.
Had regular 1-1 meetings with Laura.
Had regular 1-1 meetings with Fernanda
Met with Jordan and Aron, re: teen initiatives
Met with TJ, re: PatronPoint files
Created other signs as requested by the P & O team, Resource Services, Laura, and Kristen.

We're hiring!

What started as a request from Laura that "we need buttons or stickers" to advertise we are hiring for open positions, turned into a marketing blitz. Not only did I produce stickers, but I got yard signs and a big banner, plus refreshed "we're hiring" posters, fliers, and digital signs in the library. Feedback from Cindy, who is the hiring manager for the open positions, is that so far, people have reported they have found out about the jobs thanks to this blitz. Views for the Job Openings page on the website are up 436 percent. QR code scans currently are at 78 scans. Enews clicks on the open jobs had 729 clicks; 619 unique clicks.

More stickers

September was a busy month for stickers. Early in September, Laura and I talked about a request from Cindy for doing something for new library cards. I produced "I got my first library card today" stickers. We can hand them out to both kids and adults. Afterall, who doesn't love a good sticker.

Print Newsletter

Started working on the programs and content for the next print newsletter, which covers December, January, and February.

Outreach

Fernanda pulled together promotional items for events Programming & Outreach attended.
Submitted an ad for the Darien Park District winter program book.

Website

Did minor updates to the site as requested by Laura, Kristen, Gail, Cindy, Jordan, Joe, and Sharon.
Updated the home page to reflect on the current happenings in the library.
Note: As we update pages, we continually make sure we meet accessibility standards. Even though the deadline was extended, we are still improving our pages as we do updates.

Page 2: Jill Yott, Communications Coordinator, Board Report, September 2026

Enews

In the online workshop that I attended this month, they discussed enews open rate. That said 8-10 percent is a "good" industry standard. We blow that out of the water with a nearly 40 percent open rate—and this month, we hit 47 percent twice.

Current Subscribers: 21,766

Date/Type of enews & open rate

Sept. 3: 39 percent
 Sept. 10: 47 percent
 Sept. 17: 47 percent
 Sept. 24: 33 percent
 Recommends: 45 percent
 Birthday: 52 percent
 Anniversary: 47 percent
 Welcome 1: 71 percent
 Welcome 2: 59 percent
 Welcome 3: 55 percent

Social Media

Our reels continue to be popular on social media. Fernanda does a great job. All the channels grew with engagement being strong on Facebook and Instagram.

Followers

Facebook: 3,270
 Instagram: 1,515
 X: 1,126
 LinkedIn: 292
 YouTube: 226
 Threads: 254
 BlueSky: 231

Social Media +/- Change from Previous Month

Facebook: +20
 Instagram: +12
 X: +1
 LinkedIn: +1
 YouTube: No Change
 Threads: +2
 BlueSky: +8

Guest Services September 2026

Circulation: The total checkouts and renewals for September were 51,836. 69% of our checkouts and renewals were done by self-service. 27% of our checkouts and renewals were done at the desk, and 4% were done at the drive-up.

The library had 19,541 in-person visitors. 554 guests used the drive-up.

1,982 items were checked out or renewed at the drive-up. 871 holds were placed for pickup at the drive-up.

Passports: Staff accepted 78 passports.

License plate sticker renewals: Staff sold 40 License plate renewal stickers.

Library Cards: 252 new library cards were issued: 174 resident and 78 non-resident. 90 were initiated remotely.

Total number of IPPL Library cards: 26,273

Birthday gift: Staff handed out 18 birthday gifts in September.

Cynthia Maiello Gluecklich
Head of Guest Services

Programming and Outreach Department – September 2026

Community

On Sept. 8, Jean Carroll, Adult Librarian, and Kate Kresek, Adult Specialist, provided mobile library service at Harvester Place Senior Living to 8 residents, resulting in 7 checkouts.

Jean Carroll and Kate Kresek provided mobile library service on Sept. 15 at Eden Vista Burr Ridge and interacted with 8 residents. Those interactions included 8 checkouts.

On Sept. 18, Erin Fergus, Senior Librarian, facilitated an engaging outreach program for 40 preschool students at Anne M. Jeans School.

Also on Sept. 18, Jean Carroll provided mobile library service at Burr Ridge Senior Living to 9 residents. During that time, residents checked out 14 items.

Erin Fergus visited Cadence Academy to provide an engaging storytime twice this month at Cadence Academy in Burr Ridge. During her first visit on Sept. 21, she connected with 28 children aged 15 months-toddlers between two classrooms, and on Sept. 23rd she connected with 38 prek-preschool aged children across three classrooms.

On Sept. 24, Erin Fergus represented IPPL at Gower West School's Health and Wellness Fair. At the fair, she interacted with 15 guests.

A total of 19 teen and young adult volunteers generously volunteered 28 hours of time at the library this month.

One hundred eleven packets were taken for use by guests from the 2nd floor Seed Library, which is sponsored by the Darien Garden Club and maintained by Betty Cornfield, Associate.

Programming Highlights

In September, we had **83** programs attended by **2,327** guests. This programming number represents in-library programs (including passive programming) and outreach programming that includes an activity or presentation.

On Sept. 4th, local Darien resident Thomas Jones presented a well-received and thoughtful lecture on his experiences as a survivor of the 9/11 attacks to 37 IPPL community members. He also discussed the impact of 2026 being the 25th anniversary of the attacks. Kate Kresek connected with Mr. Jones for the facilitation of this event.

The first annual Costume Swap debuted at IPPL on Sept. 17, which saw a strong turnout and a high amount of energy from participants. Forty-three guests enjoyed picking out a costume or costume item to take home that night, and 25 IPPL community members generously donated the costumes for the program earlier in September, which were

assessed, sorted, and prepared by Kate Kresek and Jamie Allard, Admin. Specialist/Gallery Curator.

On Sept. 29, an additional flower arranging program in 2026 was debuted for adults in a lecture-style format that allowed for a total of 47 participants to enjoy a demonstration of fall-themed flower arrangements with multiple arrangements available in a drawing at the end of the program. Attendees had rave reviews of presenter Shobha Basti, who connected with Jean Carroll and Laura Warner for the facilitation of this event.

Staff Trainings/Continuing Education

- 9/11: Margie Martinson attended a virtual Prairie State Story League Meet-Up
- 9/18: Jean Carroll attended a PIC training.
- 9/21: Amy Merda represented IPPL at the Willowbrook Community Early Childhood Collaborative.
- 9/22: Erin Fergus represented IPPL at the Library-focus Bright and Early DuPage Collaborations DuPage Foundation meeting.
- 9/24: Erin Fergus, Amy Merda, and Aron Ryan attended a PIC training.
- 9/25: Kate Kresek, Margie Martinson, Aron Ryan, Lauren Bobysud, Laura Warner, Jean Carroll, Betty Cornfield, Marquitta Harris, and Amy Merda participated in the IPPL in-service day.
- 9/30: Kate Kresek attended a virtual ABOS Driven Discussion with a Library of Congress focus.

Submitted by Amy Merda, P & O Dept. Head
10/15/26

Resource Services September 2026 Report

Monthly Highlights

- Jordan Calabrese, Senior Resource Services Librarian: Youth and Teen, collaborated with Aron Ryan, Librarian: Teen Services, to revamp the Teen Recommends form on the IPPL website to gather book recommendations for teen displays and shelf talkers, and to promote its use as a service opportunity for teens to submit book reviews.
- Jeanine Clinton, Resource Services Librarian/Technical Services Supervisor, created two new genre stickers for the spines of the adult Novels collection to denote Historical Fiction and Horror.
- Tori Castro, Resource Services Librarian, drafted a procedure for staff to use during Homebound delivery days and began planning ways to encourage Homebound participation in the 2027 Summer Reading program.
- Chris Franklin, Resource Services Associate II, repaired broken Library of Things items, including a Canon camera, a knitting machine, and a sewing machine.
- Joe Popowitch, Resource Services Librarian, assisted three library volunteers to process a collection of WWII letters written by an army nurse for inclusion in the Veterans History Project.
- T.J. Szafranski, Senior Resource Services Librarian, reviewed upcoming changes to the library's staff scheduling software and researched other possible options.

Displays

- **Adult:** Books About Books; Spotlight: Great Courses; Dark Academia; Large Type Spotlight: Nonfiction; Audiobook Spotlight: First in a Series
- **Youth:** Celebrating Grandparents; Hello Fall; Portal to Another World; The Power of Friendship; Library Card Sign Up Month; Hispanic Heritage Month

Librarian Interactions with Guests

- Reference: 107; Assistance: 77; One-to-One Training: 6; Readers' Advisory: 6; Directional: 1

Community

- Tori Castro, Resource Services Librarian, checked out 93 items for Homebound program delivery and prepared discussion questions for 15 community-based book groups.
- Joe Popowitch, Resource Services Librarian, coordinated 18.75 volunteer hours.

Programs

- Resource Services staff facilitated 12 programs with total attendance of 133, including a Junior Graphic Novel Book Release Party and a meeting of the Genealogy Group.

Continuing Education and Contributing to the Profession

- Resource Services staff participated in 102 hours of continuing education and contributing to the profession.

Submitted by Gail Graziani, Head of Resource Services

Technology and Maker**Board Report****September 2026****Statistics****Programs**

Tech and Maker hosted 10 programs with 62 guests attending.

Technology Desk

Assistance: 1078

Directional: 5

Total Technology Desk: 1083

Maker Studio

One on one: 102

Equipment usage: 186

Assistance: 13

Total Maker Studio: 301

Public Wireless Access: 10087

Computer – Patron Use

Adult Computers: 1601

Kids & Teen Computers: 459

Adult Laptop: 65

Computer – Hours Used

Adult Computers 1419

Kids & Teen Computers 219

Adult Laptop 79

Accomplishments

STAFF:

Anthony

- Collaborated with Anthony and Victor to educate library staff on wireless printing procedures during Staff Institute Day
- Continued to update the Google Document with Maker Studio and Technology Program Evaluation Forms

Claire

- Tested and determined ideal settings on new heat press for all materials
- Developed a new guide for both guests and staff for the new heat press
- Contributed to winter program development
- Created presentation and presented at staff institute with Lucas to demonstrate how to sublimate items in the Studio
- Began work on Maker Studio winter items to feature in October e-newsletter

Linda

- Led a Button Keychain class
- Assisted with Laser Etched Magnet class
- Collaborated with Anthony and Victor to educate library staff on wireless printing procedures during staff institute day
- Collaborated with the team for future programs ideas

Lucas

- Led program development and scheduling for the Technology and Maker winter programming 2026-27 cycle
- Assisted with the Maker Studio's transition away from Microsoft Publisher through research on software availability and viability
- Collaborated with Claire to educate library staff on the Maker Studio's sublimation process during staff institute

Victor

- Collaborated with Anthony and Linda to educate library staff on wireless printing procedures on Staff Institute Day
- Created seasonal display pieces for the Maker Studio

Sharon

- Attended Maker Networking Group at Helen Plum in Lombard on September 3
- Met with Kristen and Tony to discuss pros and cons regarding Comprise as an alternative printing system to TBS on September 3
- Attended webinar titled, *The Human Advantage: The Skills AI Can't Replace*
- Conducted interviews for the open Technology and Maker Specialist
- Attended PIC training on September 24
- Provided a department update at the Staff Institute

Submitted by:

Sharon Byerly, Head of Technology & Maker Services, October 14, 2026

STATISTICS FOR	Sep-26	SAME MONTH PREV. YEAR	FYTD	LAST FYTD	FYTD % CHANGE
<u>Circulation</u>					
Adult	19,300	21,304	61,762	70,388	-12.25%
Teen	1,093	1,023	3,823	4,274	-10.55%
Kids	14,923	14,379	50,489	51,542	-2.04%
ILLS Sent	3,670	2,826	10,563	8,948	18.05%
TOTAL	38,986	39,532	126,637	135,152	-6.30%
Electronic Circulation	12,850	12,391	38,784	38,212	1.50%
GRAND TOTAL CIRC.	51,836	51,923	165,421	173,364	-4.58%
% Reciprocal Borrowing	12%	10%	11%	10%	
Patron Visits	20,095	39,382	68,023	111,098	-38.77%
<u>Current Cards</u>					
Resident	174	254	23,848	23,162	2.96%
Non-Resident	78	94	2,425	2,271	6.78%
TOTAL	252	348	26,273	25,433	3.30%
<u>Patron Assistance</u>					
Adult - Reference	2,477	1,888	7,814	5,996	30.32%
Kids - Reference	796	930	3,137	3,591	-12.64%
Technology - Reference	1,091	1,242	3,955	3,622	9.19%
TOTAL REFERENCE	4,364	4,060	14,906	13,209	12.85%
Adult - Other	18	35	82	135	-39.26%
Kids - Other	18	43	71	110	-35.45%
Technology - Other	5	16	30	72	-58.33%
TOTAL OTHER	41	94	183	317	-42.27%
GRAND TOTAL ASST.	4,405	4,154	15,089	13,526	11.56%
<u>ILL/Reserves</u>					
Holds	8,424	7,597	24,884	24,233	2.69%
ILLS Sent	3,670	2,826	10,531	8,948	17.69%
ILLS Checked Out	3,934	3,532	10,980	11,634	-5.62%
ILLS Received	4,468	4,142	13,176	12,754	3.31%
<u>Programs - Adult</u>					
# Programs	16	19	40	36	11.11%
Attendance	422	353	944	820	15.12%
<u>Programs - Tech & Maker</u>					
# Programs	10	7	37	25	48.00%
Attendance	62	90	228	262	-12.98%
<u>Individual Technology Training</u>					
# of Patrons	18	40	59	130	-54.62%
<u>Groups</u>					
# Programs	12	10	36	31	16.13%
Attendance	94	121	293	352	-16.76%
<u>Others</u>					
#Programs	0	0	0	0	
Attendance	0	0	0	0	
<u>Programs - Teen</u>					
# Programs	15	5	23	9	155.56%
Attendance	139	29	212	75	182.67%
<u>Programs - Kids</u>					
# Programs	14	15	41	53	-22.64%
Attendance	240	334	1,532	2,084	-26.49%
GRAND TOTAL ATT.	975	967	3,268	3,723	-12.22%

STATISTICS FOR	Sep-26	SAME MONTH PREV. YEAR	FYTD	LAST FYTD	FYTD % CHANGE
<u>Passive Programs - Adult</u>					
#Programs	2	2	7	6	16.67%
Attendance	52	67	620	196	216.33%
<u>Passive Programs - Teen</u>					
# Programs	4	4	11	14	-21.43%
Attendance	133	52	505	385	31.17%
<u>Passive Programs - Kids</u>					
# Programs	20	15	67	51	31.37%
Attendance	1,247	1,121	5,733	4,105	39.66%
<u>Computers - Patron Use</u>					
Adult Computers	1,601	1,700	5,356	4,941	8.40%
Kids & Teens Computers	459	403	2,526	2,103	20.11%
Adult Laptop	65	15	158	34	364.71%
TOTAL PATRON USE	2,125	2,118	8,040	7,078	13.59%
<u>Hours Used</u>					
Adult Computers	1,419	1,376	4,421	4,435	-0.32%
Kids & Teens Computers	219	184	1,204	954	26.21%
Adult Laptop	79	16	196	42	366.67%
TOTAL HOURS USED	1,717	1,576	5,821	5,431	7.18%
<u>Wireless Total Connections</u>	10,087	10,906	30,856	30,796	0.19%
<u>IPPL Total Web Site Access</u>	15,968	13,803	46,902	43,435	7.98%
<u>IPPL Total Page Views</u>	61,600	49,228	184,559	150,235	22.85%
<u>Subscription Database Logins</u>	8,786	6,681	27,314	15,025	81.79%
<u>Outreach-Homebound</u>					
Items Delivered	93	87	278	216	28.70%
<u>Volunteers</u>					
Number Active	29	13			
Hours Worked	72	48	464	559	-16.99%
<u>Staff Training Hours</u>	477	481	633	642	-1.40%
<u>Room Use</u>					
Conference Rooms	789	748	2,340	2,157	8.48%
Meeting Rooms					
Library	45	55	126	122	3.28%
Non-Library	17	19	57	53	7.55%
Board Room					
Library	23	25	75	75	0.00%
Non-Library	24	16	54	39	38.46%

MATERIALS COLLECTION TOTALS FOR PHYSICAL FORMATS - September 2026

BOOKS	Previous Month Totals	Added Items	Discarded Items	Current Totals
ADULT				
Reference	81	0	0	81
Non-Fiction	27,768	155	175	27,748
Fiction	29,010	333	762	28,581
ADULT TOTALS	56,859	488	937	56,410
KIDS				
Non-Fiction	13,427	69	12	13,484
Fiction	24,876	277	180	24,973
Books + Audio (Vox, WonderBooks)	255	0	2	253
KIDS TOTALS	38,558	346	194	38,710
TEEN				
Non-Fiction	772	10	54	728
Fiction	3,976	47	7	4,016
TEEN TOTALS	4,748	57	61	4,744
BOOK TOTALS	100,165	891	1,192	99,864

AUDIO	Previous Month Totals	Added Items	Discarded Items	Current Totals
ADULT				
Audiobooks on CD	5,264	15	10	5,269
Music CDs	4,412	14	73	4,353
Vinyl Records	35	0	0	35
Playaway's	340	4	0	344
ADULT TOTALS	10,051	33	83	10,001
KIDS				
Audiobooks on CD	283	1	0	284
Music CDs	168	0	19	149
Playaway's	178	7	2	183
KIDS TOTALS	629	8	21	616
TEEN				
Audiobooks on CD	65	0	13	52
Playaway's	14	0	5	9
TEEN TOTALS	79	0	18	61
AUDIO TOTALS	10,759	41	122	10,678

VIDEO	Previous Month Totals	Added Items	Discarded Items	Current Totals
ADULT				
DVD & Blu-ray	19,079	49	62	19,066
ADULT TOTALS	19,079	49	62	19,066
KIDS				
DVD & Blu-ray	3,830	30	2	3,858
KIDS TOTALS	3,830	30	2	3,858
VIDEO TOTALS	22,909	79	64	22,924

OTHER	Previous Month Totals	Added Items	Discarded Items	Current Totals
ADULT				
Book Club to Go	19	0	0	19
Library of Things	92	1	2	91
Devices (Rokus, Tablets, eReaders, Record Players)	66	2	0	68
Console Games	652	5	2	655
ADULT TOTALS	829	8	4	833
KIDS				
Kits (STEM, Book Bundles, etc.)	199	3	13	189
Puzzles	29	0	0	29
Launchpads	22	0	1	21
eReaders	4	0	0	4
Console Games	372	3	3	372
Board Games - Juvenile	19	0	1	18
Equipment (CD Players, headphones, aux cords)	20	0	0	20
KIDS TOTALS	665	6	18	653
TEEN				
eReaders	2	0	0	2
Tablets	2	0	0	2
Board Games	67	0	1	66
TEEN TOTALS	71	0	1	70
OTHER TOTALS	1,565	14	23	1,556
COLLECTION TOTALS	135,398	1,025	1,401	135,022

MATERIALS COLLECTION TOTALS FOR ELECTRONIC FORMATS - September 2026

eBOOKS	Previous Month Totals	+/- Items	Current Totals
Hoopla (ebooks & comics)	1,213,523	2,633	1,216,156
eMedia (OverDrive Consortium)	19,453	72	19,525
eMedia (OverDrive Advantage)	7,596	333	7,929
Preloaded eReader titles	314	9	323
eBook Totals	1,240,886	3,047	1,243,933
AUDIO	Previous Month Totals	+/- Items	Current Totals
Audiobooks			
Hoopla	413,424	8,371	421,795
eMedia (Overdrive Consortium)	7,631	54	7,685
eMedia (OverDrive Advantage)	2,652	47	2,699
Preloaded Audiobook titles	221	2	223
Music			
Hoopla	587,440	12,935	600,375
Audio Total	1,011,368	21,409	1,032,777
VISUAL	Previous Month Totals	+/- Items	Current Totals
Videos			
Hoopla (includes TV Episodes)	39,235	-411	38,824
Kanopy	37,777	233	38,010
Preloaded Adult Roku Titles	1,774	8	1,782
Preloaded Family Roku Titles	257	2	259
Visual Totals	79,043	-168	78,875
Total Audio/Visual	1,090,411	21,241	1,111,652
Collection Totals	2,331,297	24,288	2,355,585

INDIAN PRAIRIE PUBLIC LIBRARY TREASURER'S REPORT

9/30/2026

Balance on hand as of August 31, 2026.....	3,681,064.46
Cash Receipts for September.....	1,775,997.20
Cash Disbursements for September.....	381,023.87
Cash on hand as of September 30, 2026.....	5,076,037.79

Investments

Illinois Funds (Money Market) - Average Monthly Rate 3.870%

General.....	988,961.55
MPI Investment (Corporate Fund).....	1,483,573.43

Republic Bank - Savings - Rate 2.60%.....	2,571,593.11
Republic Bank - Checking General.....	15,935.23
Republic Bank - Payroll Account.....	1,452.49
Republic Bank - License Sticker Account.....	13,917.98
Petty Cash/Circulation.....	604.00
Balances as of September 30, 2026.....	5,076,037.79

FUND BALANCES AS OF 9/30/2026

Corporate Fund.....	4,604,139.34
Building & Maintenance Fund.....	84,061.06
I.M.R.F. Fund.....	(3,670.83)
Liability Fund.....	(8,079.20)
Social Security Fund.....	5,251.43
Special Reserve Fund.....	-
Current Liabilites.....	394,335.99
Grand Total All Funds.....	5,076,037.79

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Indian Prairie Public Library District
Consolidated Revenue Report for September 2026

Percent of Year: 25.00

	RECEIVED September 2026	RECEIVED THIS YEAR	PRCT COLL	BUDGET RECEIPTS	UNCOLLECTED RECEIPTS
PROPERTY TAX & LEVY INTEREST					
41100 · Property Taxes	1,743,613.90	4,313,004.89	92.81%	4,646,914.00	333,909.11
41150 · Non-current Property Taxes	0.00	0.00	0.00%	350.00	350.00
43100 · Interest-Tax Levy	0.00	0.00	0.00%	0.00	0.00
TOTAL PROPERTY TAX & LEVY INTEREST	1,743,613.90	4,313,004.89	92.81%	4,647,264.00	334,259.11
INTERGOVERNMENTAL					
42200 · Per Capita Grant	0.00	74,616.40	100.00%	74,616.40	0.00
42300 · LIMRICC	0.00	0.00	0.00%	0.00	0.00
TOTAL INTERGOVERNMENTAL	0.00	74,616.40	100.00%	74,616.40	0.00
INTEREST					
43500 · Interest - Investment	7,435.67	20,136.03	28.77%	70,000.00	49,863.97
TOTAL INTEREST	7,435.67	20,136.03	28.77%	70,000.00	49,863.97
DESK MONIES					
45100 · Copier	232.45	544.76	25.94%	2,100.00	1,555.24
45120 · Computer Copies	2,063.40	6,275.74	34.87%	18,000.00	11,724.26
45130 · Fax	326.70	1,103.58	31.53%	3,500.00	2,396.42
45200 · Fines/Fees	353.63	1,360.73	34.02%	4,000.00	2,639.27
45250 · Gifts/Donations	0.00	0.00	0.00%	10.00	10.00
45300 · Lost Materials	701.12	2,094.91	32.23%	6,500.00	4,405.09
45350 · Non-Resident Fees	9,582.55	33,205.00	33.21%	100,000.00	66,795.00
45550 · Meeting Room Rental	-50.00	162.50	16.25%	1,000.00	837.50
45600 · ILL Fees	33.00	75.27	75.27%	100.00	24.73
45650 · Maker Studio	968.85	3,576.61	35.77%	10,000.00	6,423.39
45700 · Passport Fees	3,010.00	7,490.00	26.75%	28,000.00	20,510.00
45800 · License Stickers	311.60	934.80	29.21%	3,200.00	2,265.20
TOTAL DESK MONIES	17,533.30	56,823.90	32.21%	176,410.00	119,586.10
OTHER INCOME					
46500 · OCLC Refund	0.00	482.00	0.00%	500.00	18.00
46700 · Miscellaneous	0.00	660.25	101.58%	650.00	-10.25
46800 · Collection Agency Fee	38.42	168.42	48.12%	350.00	181.58
TOTAL OTHER INCOME	38.42	1,310.67	87.38%	1,500.00	189.33
TOTAL	1,768,621.29	4,465,891.89	89.86%	4,969,790.40	503,898.51
49000 · Operating Transfer In	0.00	0.00			
GRAND TOTAL	1,768,621.29	4,465,891.89	89.86%	4,969,790.40	503,898.51

Indian Prairie Public Library District

Consolidated Expenditures Report for September 2026

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Percent of Year: 25.00

	September 26	YTD ACTIVITY	PRCT USED	WORKING BUDGET	REMAINING BUDGET	APPROPRIATION	PRCT APPROPRIATION
PERSONNEL							
61100 · Salaries	209,076.41	726,851.70	25.77%	2,821,023.00	2,094,171.30		
61310 · Benefits - Medical / Life Ins.	22,851.25	71,392.71	21.84%	326,852.00	255,459.29		
61330 · Benefits - IMRF	23,647.78	82,044.46	28.77%	285,227.00	203,182.54		
61340 · Benefits - FICA	15,359.19	53,376.23	24.73%	215,808.00	162,431.77		
61400 · Staff Development	4,193.54	4,724.81	24.36%	19,400.00	14,675.19		
61600 · Board Development	0.00	0.00	0.00%	750.00	750.00		
61710 · Workers Compensation	0.00	4,243.00	100.00%	4,243.00	0.00		
61720 · Unemployment Insurance	0.00	1,185.37	33.87%	3,500.00	2,314.63		
TOTAL PERSONNEL	275,128.17	943,818.28	25.67%	3,676,803.00	2,732,984.72	3,859,000.00	24.46%
						above number includes IMRF & FICA Fund approp.	
RESOURCES							
62100 · Books	13,068.81	26,818.17	15.94%	168,260.00	141,441.83		
62200 · Periodicals	2,373.16	7,408.62	45.40%	16,318.00	8,909.38		
62300 · Audio	1,074.38	2,101.06	10.22%	20,550.00	18,448.94		
62400 · Video	2,386.38	5,919.68	20.41%	29,000.00	23,080.32		
62500 · Multi-Media	302.99	1,093.23	19.88%	5,500.00	4,406.77		
62600 · eResources	18,728.03	88,212.21	37.39%	235,901.00	147,688.79		
62700 · Console Games	448.43	1,286.91	16.09%	8,000.00	6,713.09		
62800 · Damaged Item Replacement	460.90	1,273.13	19.59%	6,500.00	5,226.87		
62900 · Resources Supplies	2,191.37	5,439.57	24.18%	22,500.00	17,060.43		
TOTAL RESOURCES	41,034.45	139,552.58	27.23%	512,529.00	372,976.42	525,000.00	26.58%
BUILDING							
63200 · Cleaning Services	9,617.48	21,151.18	25.75%	82,150.00	60,998.82		
63300 · Utilities (1-8-11 · Gas)	1,421.17	2,961.43	8.71%	34,000.00	31,038.57		
63300 · Utilities (1-8-12 · Electric)	9,626.81	9,626.81	9.87%	97,500.00	87,873.19		
63300 · Utilities (1-8-13 · Telephone)	1,623.47	2,122.42	23.48%	9,040.00	6,917.58		
63300 · Utilities (1-8-14 · Water/Sewer)	1,622.99	2,443.35	48.87%	5,000.00	2,556.65		
63300 · Utilities (1-8-15 · Garbage Disposal)	420.02	1,260.06	20.83%	6,050.00	4,789.94		
63350 · Janitorial Supplies	831.03	2,795.83	27.96%	10,000.00	7,204.17		
63400 · Maintenance Supplies	1,273.54	1,543.91	14.04%	11,000.00	9,456.09		
63500 · Security System Monitoring	450.00	566.10	28.31%	2,000.00	1,433.90		
63600 · Property Maintenance	2,971.10	4,526.00	11.73%	38,600.00	34,074.00		
63800 · Building Maintenance/Repair	15,245.00	19,662.00	33.58%	58,560.00	38,898.00		
TOTAL BUILDING	45,102.61	68,659.09	19.40%	353,900.00	285,240.91	527,000.00	13.03%
						above number includes Building Fund appropriation	
OPERATIONS							
64100 · Payroll Service	716.00	2,148.00	24.41%	8,800.00	6,652.00		
64200 · Supplies - Office	409.04	1,683.43	28.06%	6,000.00	4,316.57		
64300 · Photocopy Supplies	274.86	353.34	11.78%	3,000.00	2,646.66		
64500 · Postage	55.22	-721.43	-12.02%	6,000.00	6,721.43		
64550 · Passport Postage	451.50	1,238.40	24.77%	5,000.00	3,761.60		
64700 · Travel	163.36	279.23	27.92%	1,000.00	720.77		
64800 · Organizational Memberships	245.00	256.12	5.12%	5,000.00	4,743.88		
64900 · Bank Fees	408.74	1,193.35	31.82%	3,750.00	2,556.65		
TOTAL OPERATION	2,723.72	6,430.44	16.68%	38,550.00	32,119.56	40,000.00	16.08%
TECHNOLOGY							
65100 · Supplies-Toner	1,364.90	3,786.28	31.55%	12,000.00	8,213.72		
65160 · Supplies-Technology Services	0.00	0.00	0.00%	200.00	200.00		
65170 · Supplies-Maker Studio	1,510.07	2,425.02	29.57%	8,200.00	5,774.98		
65200 · Technology-Prof Services	0.00	0.00	0.00%	21,800.00	21,800.00		
65300 · Purchase of Equipment	1,685.21	5,316.00	9.49%	56,000.00	50,684.00		
65400 · Technology Equip Mnt/Repair	267.00	3,810.41	25.71%	14,820.00	11,009.59		
65500 · Software	260.45	2,061.72	5.39%	38,250.00	36,188.28		
65600 · SWAN	0.00	12,841.07	25.59%	50,176.00	37,334.93		
65700 · Telecommunications	1,074.24	3,271.19	25.85%	12,656.00	9,384.81		
TOTAL TECHNOLOGY	6,161.87	33,511.69	15.65%	214,102.00	180,590.31	225,000.00	14.89%

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**Indian Prairie Public Library District
Consolidated Expenditures Report for September 2026**

Percent of Year: 25.00

Percent of Year: 25.00

	September 26	YTD ACTIVITY	PRCT USED	WORKING BUDGET	REMAINING BUDGET	APPROPRIATION	PRCT APPROPRIATION
CONTRACTUAL SERVICES							
66100 · General Professional Services	0.00	712.50	2.04%	35,000.00	34,287.50		
66200 · Credit Bureau	157.60	187.15	12.48%	1,500.00	1,312.85		
66300 · Copier	-17.23	783.02	26.10%	3,000.00	2,216.98		
66400 · Copier Maintenance Contract	79.19	339.30	16.97%	2,000.00	1,660.70		
TOTAL CONTRACTUAL SERVICES	219.56	2,021.97	4.87%	41,500.00	39,478.03	50,000.00	4.04%
INSURANCE							
67100 · Multi Peril-Physical Assets & Umbrella	0.00	25,243.00	100.00%	25,243.00	0.00		
67200 · Bonding	0.00	1,381.00	100.00%	1,381.00	0.00		
67300 · Officers & Directors Liability	0.00	2,542.00	100.00%	2,542.00	0.00		
TOTAL INSURANCE	0.00	29,166.00	100.00%	29,166.00	0.00	70,000.00	41.67%
above number includes Insurance Fund appropriation							
COMMUNICATIONS							
68110 · Marketing Newsletter	0.00	11,718.43	46.72%	25,080.00	13,361.57		
68111 · eNewsletter	0.00	0.00	0.00%	10,550.00	10,550.00		
68210 · Marketing Advertising	270.00	270.00	27.00%	1,000.00	730.00		
68310 · Marketing Supplies	17.20	17.20	3.44%	500.00	482.80		
68410 · Marketing-Information Printing	214.40	214.40	3.30%	6,500.00	6,285.60		
68500 · Legal Notices	0.00	0.00	0.00%	1,000.00	1,000.00		
TOTAL COMMUNICATIONS	501.60	12,220.03	27.38%	44,630.00	32,409.97	50,000.00	24.44%
PROGRAMMING							
68600 · Programming	3,018.55	6,848.12	15.96%	42,900.00	36,051.88		
TOTAL PROGRAMMING	3,018.55	6,848.12	15.96%	42,900.00	36,051.88	45,000.00	15.22%
CAPITAL OUTLAY & CONTINGENCY							
69200 · Special Reserve Fund	0.00	0.00	0.00%		0.00	200,000.00	
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	18.00	335.89	3.36%	10,000.00	9,664.11		
69920 · Gift/Donation Purchases	0.00	0.00	0.00%		0.00		
TOTAL CAPITAL OUTLAY & CONTINGENCY	18.00	335.89	3.36%	10,000.00	9,664.11	200,000.00	
70000 · Operating Transfer Purchases	0.00		0.00%				
TOTAL	373,908.53	1,242,564.09	25.03%	4,964,080.00	3,721,515.91	5,591,000.00	

A Resolution Honoring the Darien Garden Club for their 25th Anniversary

WHEREAS, it is the 25th anniversary of the Darien Garden Club;

WHEREAS, it is the garden club's mission to inspire interest in gardening and its benefits, increase knowledge, and foster respect for the natural environment;

WHEREAS, the Darien Garden Club shares ideas for improving the home landscape and enhancing views beyond our backyards and build friendships with others who share these interests;

WHEREAS, they are a valued partner of the Indian Prairie Public Library District and supporting adult and family programs such as Oaktober, the Birding Experience, gardening and flower classes, the Seed & Plant Exchange, and an annual community education display to foster the love of gardening in the community;

WHEREAS, beginning in 2025, the Darien Garden Club sponsors the library's Seed Library, making it possible for community members to experience the joy of gardening in their own gardens;

WHEREAS, cultivates the seasonal planters in front of the library to create eye-catching floral displays that welcome library visitors;

WHEREAS, supports the youngest generation of gardeners through their Sprouts program;

WHEREAS, teaches young gardeners at the library through the Mid-Kid Garden Club programs;

WHEREAS, organizes the library's annual planting party in Keshav's Garden, which then becomes the outdoor classroom for the Mid-Kid Garden Club programs and continues to take care of and water Keshav's Garden throughout summer and fall;

WHEREAS, Cathy Streett, a member of the Darien Garden Club, cultivates a partnership with the library and continually gives her time to not only make things beautiful, but saving and protecting pollinators;

NOW, THEREFORE, BE IT RESOLVED, that this Board expresses its sincere appreciation to the Darien Garden Club, for the valued partnership with the Indian Prairie Public Library; and

BE IT FURTHER RESOLVED, that the Board extends to the Darien Garden Club its appreciation in making the community a more beautiful place.

Adopted this 21st day of October 2026.

AYES:

NAYS:

ABSENT:

Christina Rodriguez, President

ATTEST:

Samia Wahab, Secretary

RESOLUTION #2026-C

Resolution to Determine
Estimate of Funds Needed for 2026-2027 Fiscal Year

WHEREAS, the Indian Prairie Public Library District must file on or before December 29, 2026, its Levy Ordinance for the 2026-2027 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 2026-2027 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 2026-2027 fiscal year upon the taxable property in the Library District is \$4,879,627.

Adopted October 21, 2026.

AYES _____

NAYS _____

ABSENT _____

ABSTAIN _____

Christina Rodriguez, President
Board of Library Trustees
Indian Prairie Public Library District

Samia Wahab, Secretary
Board of Library Trustees
Indian Prairie Public Library District

Indian Prairie Public Library District

Audit Report Guide

For the Year Ended June 30, 2026

Purpose. This guide is intended to help the Board understand the organization of the audit report, the purpose of each major section, and the key financial results and auditor communications for the year ended June 30, 2026.

Guide to the Audit Report

The audit report includes several sections, each of which serves a different purpose. The following summary is intended to help the Board understand how the report is organized and how to read the key sections.

Independent Auditors' Report (Pages 1-3)

This section contains the auditors' opinion on the financial statements. For the year ended June 30, 2026, the auditors issued an unmodified, or clean, opinion. This means the auditors concluded that the financial statements present fairly, in all material respects, the financial position and results of operations of the District in accordance with generally accepted accounting principles.

Management's Discussion and Analysis (Pages 4-10)

The Management's Discussion and Analysis, or MD&A, is a narrative overview that highlights significant financial activity, explains major changes from the prior year, and provides context for the financial statements. This section is a useful place for Board members to begin because it explains the overall financial results in a more readable format.

The MD&A notes that the District's total net position decreased by **\$138,270**, from **\$6,214,288** at June 30, 2025 to **\$6,076,018** at June 30, 2026.

Government-Wide Financial Statements - Full Accrual Basis (Pages 11 and 12)

The government-wide financial statements include the Statement of Net Position and the Statement of Activities. These statements present the District as a whole using the full accrual basis of accounting, which is similar to private-sector financial reporting. These statements include long-term and government-wide items such as capital assets, depreciation, and IMRF pension-related balances.

The Statement of Net Position shows the District's overall assets, deferred outflows, liabilities, deferred inflows, and net position. At June 30, 2026, the District reported total net position of **\$6,076,018**, including **\$6,026,013** invested in capital assets, **\$12,083** restricted for specific purposes, and **\$37,922** of unrestricted net position.

The Statement of Activities shows whether the District's overall financial position increased or decreased during the year. For 2026, total revenues were **\$4,900,537**, total expenses were **\$5,038,807**, and the District's net position decreased by **\$138,270**. Total expenses decreased from the prior year, primarily due to changes in IMRF pension-related amounts, but expenses still exceeded revenues for 2026.

Governmental Fund Financial Statements - Modified Accrual Basis (Pages 13 and 15)

The governmental fund financial statements focus on current financial resources and are prepared using the modified accrual basis of accounting. These statements are closer to the way the District budgets and monitors its operating activity during the year.

The governmental fund statements report the General Fund and Other Governmental Funds. At June 30, 2026, total governmental fund balance was **\$1,640,186**, consisting of **\$1,628,103** in the General Fund and **\$12,083** in Other Governmental Funds.

The General Fund ended the year with **\$1,619,580** of unassigned fund balance. General Fund revenues exceeded expenditures by **\$230,122**, and after **\$40,000** of transfers to other governmental funds, the General Fund balance increased by **\$190,122** during 2026.

These statements are useful for understanding available resources, annual revenues and expenditures, and compliance with budgetary and fund accounting requirements.

Reconciliation Statements (Pages 14 and 16)

Because the government-wide statements on pages 11 and 12 and the governmental fund statements on pages 13 and 15 use different accounting bases, the audit report includes reconciliation schedules. These schedules explain the differences between fund balance and net position, and between the change in fund balance and the change in net position. The primary differences relate to capital assets, depreciation, and IMRF pension-related accounting entries.

Fiduciary Fund Financial Statements (Pages 17 and 18)

The District also reports its deferred compensation plan as a fiduciary fund. At June 30, 2026, the plan reported net position restricted for participant benefits of **\$1,412,592**. These assets are held in trust for plan participants and beneficiaries and are not available to support the District's operations; therefore, they are excluded from the government-wide governmental activities.

Notes to the Financial Statements (Pages 19-38)

The notes provide additional detail and explanation for amounts reported in the financial statements. They include the District's significant accounting policies, information about deposits and investments, property taxes, capital assets, compensated absences, pension obligations, the deferred compensation plan, interfund transfers, and other required disclosures. Board members do not need to read every note in detail, but the notes are important for understanding the accounting policies and major estimates used in preparing the financial statements.

Required Supplementary Information and Budgetary Schedules (Pages 39-54)

The audit report also includes required supplementary information and supplemental schedules, including IMRF pension-related schedules, the General Fund budgetary comparison schedule, detailed General Fund expenditures, and combining and budgetary schedules for the non-major governmental funds.

For 2026, actual General Fund revenues were **\$4,672,815**, which exceeded the final budget by **\$97,329**, and actual General Fund expenditures were **\$4,442,693**, which were below the final budget by **\$56,639**. The General Fund also transferred **\$40,000** to other governmental funds during the year; these transfers were not included in the final budget.

Overall Summary

Overall, the audit report reflects an unmodified audit opinion and positive governmental fund results. Total governmental fund balance increased by **\$181,812**, including a **\$190,122** increase in the General Fund, while government-wide net position decreased by **\$138,270**. At June 30, 2026, no District fund had a deficit fund balance, no fund reported actual expenditures over legally enacted budgeted amounts, and the District reported no outstanding debt.

Management Letter

The management letter is separate from the audit report and communicates internal control matters and other required audit communications. For 2026, the auditors identified one material weakness related to the District maintaining its accounting records primarily on a cash basis during the year and the year-end accruals and adjustments necessary to present the financial statements in accordance with GAAP.

The auditors recommended that management continue to review year-end balances and record the necessary accruals and adjustments as part of its year-end closing process. Audit adjustments recorded for 2026 included items related to property taxes, the per capita grant, accrued payroll and payroll liabilities, compensated absences, IMRF pension amounts, investments, capital assets and depreciation, prepaid expenses, accounts payable, and interfund balances and transfers.

The internal control finding is separate from the auditors' unmodified opinion on the financial statements.

The auditors also reported that they encountered no significant difficulties in performing and completing the audit and had no disagreements with management.

Indian Prairie Public Library District
Darien, Illinois

Annual Financial Report

**Indian Prairie
Public Library**



For the Year Ended June 30, 2026

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

Independent Auditors' Report

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Indian Prairie Public Library District as of and for the year ended June 30, 2026, 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, 2026, 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 Public 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.

IL NFP Audit & Tax, LLP

Chicago, Illinois
September 14, 2026

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2026**

Introduction

The Indian Prairie Public Library District (hereinafter referred to as the Library) Management's Discussion and Analysis is designed to assist the reader in focusing on significant financial issues, provide an overview of the District's financial activities, identify changes in the District's financial position, and identify individual fund issues or concerns.

The Management's Discussion and Analysis (MD&A) provides an overview and analysis of the District's financial activities for the year ended June 30, 2026. Comparative information between the current year and prior year is presented where appropriate to assist readers in evaluating the District's financial position and results of operations.

The MD&A should be read in conjunction with the District's basic financial statements, which begin on page 11.

Financial Summary

- At June 30, 2026, total assets and deferred outflows were \$13,459,257, and total liabilities and deferred inflows were \$7,383,239 compared to total assets and deferred outflows of \$13,377,614 and total liabilities and deferred inflows of \$7,163,326 at June 30, 2025. At June 30, 2026, the net position was \$6,076,018, while at June 30, 2025, the total net position was \$6,214,288. The portion of net position invested in capital assets, net of related debt, was \$6,026,013 and \$6,283,260 at June 30, 2026, and 2025, respectively.
- Overall, total revenues for governmental activities in 2026 were \$4,900,537 and total expenses were \$5,038,807 as compared to 2025 total revenues of \$4,845,599 and total expenses of \$5,313,683. Overall, there was a decrease of \$138,270 in net position from \$6,214,288 in 2025 to \$6,076,018 in 2026.
- Property tax revenue in fiscal year 2026 was \$4,479,992 compared to \$4,393,264 in fiscal 2025.

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2026 (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 11 - 12 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, 2026 (Continued)**

Fund Financial Statements (Continued)

Budgetary comparison information for the General Fund is presented as required supplementary information. Budgetary comparison schedules for the District's non-major governmental funds are presented as supplementary information later in this report.

The basic governmental fund financial statements are presented on pages 13 through 16 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 19 of this report.

Detailed Analyses

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 \$6,076,018 at June 30, 2026. Contributing to the Library's net position, \$6,026,013 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. The District had no outstanding debt related to these capital assets at June 30, 2026.

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2026 (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 \$138,270.

**Statement of Net Position
Governmental Activities**

	2026	2025
Current and Other Assets	\$ 7,119,628	\$ 6,555,587
Capital Assets	6,026,013	6,283,260
Total Assets	13,145,641	12,838,847
Deferred Outflows	313,616	538,767
Total Assets and Deferred Outflows	13,459,257	13,377,614
Other Liabilities	306,442	260,413
Long-Term Liabilities	1,257,679	2,066,113
Total Liabilities	1,564,121	2,326,526
Deferred Inflows	5,819,118	4,836,800
Total Liabilities and Deferred Inflows	7,383,239	7,163,326
Net Position		
Net Investment in capital assets	6,026,013	6,283,260
Restricted Amounts	12,083	20,393
Unrestricted Amounts	37,922	(89,365)
Total Net Position	\$ 6,076,018	\$ 6,214,288

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2026 (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>2026</u>	<u>2025</u>
Revenues		
Program Revenues		
Charges for Services	217,171	209,536
Operating Grants and Contributions	74,616	64,741
General Revenues		
Property Taxes	4,479,992	4,393,264
Interest Income	113,749	172,923
Miscellaneous	15,009	5,135
Total Revenue	<u>\$ 4,900,537</u>	<u>\$ 4,845,599</u>
Expenses		
Governmental Activities		
Library Services	5,038,807	5,313,683
Total Expense	<u>5,038,807</u>	<u>5,313,683</u>
Change in Net Position	\$ (138,270)	\$ (468,084)
Net Position - Beginning of Year	<u>6,214,288</u>	<u>6,682,372</u>
Net Position - End of Year	<u><u>\$ 6,076,018</u></u>	<u><u>\$ 6,214,288</u></u>

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2026 (Continued)**

Governmental Activities

As stated previously, Governmental Activities decreased the District's net position by \$138,270. Key elements of the entity-wide performance are as follows:

- During the fiscal year ended 2026, the District's net position decreased because expenses exceeded revenues.
- Total library expenses decreased 5.2% to \$5,038,807 in 2026 from \$5,313,683 in 2025, primarily due to changes in IMRF pension-related amounts.
- Total revenues increased 1.13% to \$4,900,537 in 2026 from \$4,845,599 in 2025, primarily due to higher property taxes, charges for services, and grants, partially offset by lower 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 an ending fund balance of \$1,640,186. Only \$20,606 of these funds are non-spendable or restricted, indicating the availability of the balance for continuing operations.

The total ending fund balance of governmental funds increased \$181,812 from the prior fiscal year. In the General Fund, revenues of \$4,672,815 exceeded expenditures of \$4,442,693 by \$230,122. Transfers out of \$40,000 resulted in a General Fund increase in fund balance of \$190,122. This increase was partially offset by an \$8,310 decrease in the combined fund balances of the other governmental funds.

Major Governmental Funds

The General Fund is the primary fund of the District. The General Fund surplus as of June 30, 2026, was \$1,628,103, an increase of \$190,122 from the prior year.

**Indian Prairie Public Library District
Management Discussion & Analysis
June 30, 2026 (Continued)**

Significant Capital Asset and Long-Term Financing Activity

The District's investment in capital assets, net of accumulated depreciation for governmental-type activities as of June 30, 2026, was \$6,026,013. The total decrease in the District's investment in capital assets for the year ended June 30, 2026, was \$257,248.

	Balance June 30, 2025	Additions	Retirements	Balance June 30, 2026
<u>Governmental Activities</u>				
Assets Not Subject to Depreciation				
Land	\$ 491,400	\$ 0	\$ 0	\$ 491,400
Assets Subject to Depreciation				
Building and Improvements	9,223,363	0	0	9,223,363
Furniture, Fixtures, and Equipment	676,325	7,845	0	684,170
Subtotal	<u>10,391,088</u>	<u>7,845</u>	<u>0</u>	<u>10,398,933</u>
Less - Accumulated Depreciation				
Building and Improvements	(3,533,177)	(221,748)	0	(3,754,925)
Furniture, Fixtures, and Equipment	(574,650)	(43,345)	0	(617,995)
Subtotal	<u>(4,107,827)</u>	<u>(265,093)</u>	<u>0</u>	<u>(4,372,920)</u>
Net Capital Assets	<u>\$ 6,283,261</u>	<u>\$ (257,248)</u>	<u>\$ 0</u>	<u>\$ 6,026,013</u>

Debt

As of June 30, 2026, the District had no outstanding debt.

Currently Known Facts, Decisions, or Conditions

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.

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Indian Prairie Public Library District
Statement of Net Position
June 30, 2026

	Governmental Activities
Assets	
Cash and Investments	\$ 4,419,546
Receivables - Property Taxes	2,691,559
Prepaid Items	8,523
Capital Assets	
Capital Assets Not Being Depreciated	491,400
Other Capital Assets, Net of Depreciation	5,534,613
Total Capital Assets	<u>6,026,013</u>
Total Assets	<u>13,145,641</u>
Deferred Outflows	
Deferred Items - IMRF	<u>313,616</u>
Total Deferred Outflows	<u>313,616</u>
Liabilities	
Due Within One Year	
Accounts Payable	26,320
Accrued Payroll	160,956
Compensated Absences	119,166
Due In More Than One Year	
Net Pension Liability - IMRF	<u>1,257,679</u>
Total Liabilities	<u>1,564,121</u>
Deferred Inflows	
Deferred Items - IMRF	646,118
Deferred Property Taxes	<u>5,173,000</u>
Total Deferred Inflows	<u>5,819,118</u>
Net Position	
Net Investment in Capital Assets	6,026,013
Restricted for:	
Illinois Municipal Retirement	2,754
Social Security	5,186
Liability Insurance	2,055
Building Maintenance	2,088
Unrestricted	<u>37,922</u>
Total Net Position	<u><u>\$ 6,076,018</u></u>

Indian Prairie Public Library District
Statement of Activities
For the Year Ended June 30, 2026

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Library Services	\$ 5,038,807	\$ 217,171	\$ 74,616	\$ (4,747,020)
Total Governmental Activities	\$ 5,038,807	\$ 217,171	\$ 74,616	(4,747,020)
General Revenues				
Taxes				
Property Taxes				
Interest Income				
Miscellaneous				
Total General Revenues				4,608,750
Change in Net Position				(138,270)
Net Position,				
Beginning of Year				6,214,288
End of Year				\$ 6,076,018

Indian Prairie Public Library District
Balance Sheet
Governmental Funds
June 30, 2026

	General	Other Governmental Funds	Total
Assets			
Cash and Investments	\$ 4,261,673	\$ 157,873	\$ 4,419,546
Receivables			
Property Taxes	2,556,122	135,437	2,691,559
Prepaid Expenses	8,523	0	8,523
Total Assets	<u>6,826,318</u>	<u>293,310</u>	<u>7,119,628</u>
Total Deferred Outflows	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows	<u><u>6,826,318</u></u>	<u><u>293,310</u></u>	<u><u>7,119,628</u></u>
Liabilities			
Accounts Payable	9,093	17,227	26,320
Accrued Payroll	160,956	0	160,956
Accrued Vacation	119,166	0	119,166
Total Liabilities	<u>289,215</u>	<u>17,227</u>	<u>306,442</u>
Deferred Inflows			
Deferred Property Taxes	4,909,000	264,000	5,173,000
Total Deferred Inflows	<u>4,909,000</u>	<u>264,000</u>	<u>5,173,000</u>
Fund Balances			
Nonspendable	8,523	0	8,523
Restricted	0	12,083	12,083
Unassigned	1,619,580	0	1,619,580
Total Fund Balances	<u>1,628,103</u>	<u>12,083</u>	<u>1,640,186</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u><u>\$ 6,826,318</u></u>	<u><u>\$ 293,310</u></u>	<u><u>\$ 7,119,628</u></u>

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, 2026

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	1,640,186
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	6,026,013
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Deferred outflows of resources related to pensions are not reported in governmental funds but are reported in the Statement of Net Position:

IMRF deferred items related to changes in pension assumptions and differences between expected and actual pension plan experience	313,616
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Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:

Net IMRF Pension Liability	(1,257,679)
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IMRF deferred items related to difference between projected and actual earnings on pension plan investments and difference between expected and actual pension plan experience	(646,118)
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Net Position of Governmental Activities	<u>\$ 6,076,018</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, 2026

	General	Other Governmental Funds	Total
Revenues			
Property Taxes	\$ 4,252,270	\$ 227,722	\$ 4,479,992
Grants and Donations	74,616	0	74,616
Rental, Fines, and Fees	217,171	0	217,171
Interest	113,749	0	113,749
Miscellaneous	15,009	0	15,009
Total Revenues	<u>4,672,815</u>	<u>227,722</u>	<u>4,900,537</u>
Expenditures			
Personnel	3,323,318	107,432	3,430,750
Library Materials	495,340	0	495,340
Library Operations	196,596	168,600	365,196
Office Operations	35,442	0	35,442
Technology & Maker	208,722	0	208,722
Contractual Services	34,390	0	34,390
Public Information	97,270	0	97,270
Capital Outlay and Contingency	51,615	0	51,615
Total Expenditures	<u>4,442,693</u>	<u>276,032</u>	<u>4,718,725</u>
Excess (Deficiency) of Revenues over Expenditures	230,122	(48,310)	181,812
Other Financing Sources (Uses)			
Transfers In	0	40,000	40,000
Transfers Out	(40,000)	0	(40,000)
Total Other Financing Sources (Uses)	<u>(40,000)</u>	<u>40,000</u>	<u>0</u>
Net Change in Fund Balances	190,122	(8,310)	181,812
Fund Balances,			
Beginning of Year	<u>1,437,981</u>	<u>20,393</u>	<u>1,458,374</u>
End of Year	<u>\$ 1,628,103</u>	<u>\$ 12,083</u>	<u>\$ 1,640,186</u>

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, 2026

Net Change in Fund Balances - Total Governmental Funds \$ 181,812

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	(265,093)
Capital outlays	7,845

Pension expense reported in governmental activities differs from the amount recognized as expenditures in governmental funds because changes in the net pension liability and related deferred outflows and inflows of resources are recognized in the Statement of Activities but are not reported in governmental funds:

Change in Net Pension Liability - IMRF	808,434
Change in Deferred Outflows of Resources - IMRF	(225,151)
Change in Deferred Inflows of Resources - IMRF	(646,117)

Change in Net Position of Governmental Activities	\$ (138,270)
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**Indian Prairie Public Library District
Statement of Fiduciary Net Position
June 30, 2026**

	Deferred Compensation Plan
Assets	
Cash and Investments	<u>\$ 1,412,592</u>
Total Assets	<u>1,412,592</u>
Liabilities	
Accounts Payable	<u>0</u>
Total Liabilities	<u>0</u>
Net Position Restricted for Deferred Compensation Benefits	<u><u>\$ 1,412,592</u></u>

Indian Prairie Public Library District
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2026

	Deferred Compensation Plan
Additions	
Contributions	
Member Contributions	\$ 3,000
Investment Income	
Net Appreciation (Depreciation) in Fair Value of Investments	190,576
Less: Investment Expenses	(4,092)
Net Investment Income	<u>186,484</u>
Total Additions	<u>189,484</u>
Deductions	
Withdrawals	<u>29,115</u>
Total Deductions	<u>29,115</u>
Net Increase	<u>160,369</u>
Beginning of Year	<u>1,252,223</u>
End of Year	<u><u>\$ 1,412,592</u></u>

**Indian Prairie Public Library District
Notes to the Financial Statements
For the Year Ended June 30, 2026**

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, 2026**

1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements

Separate fund financial statements are presented for governmental funds and fiduciary funds. The General Fund is reported as the District's major governmental fund. The remaining governmental funds are reported in aggregate in the "Other Governmental Funds" column in the governmental fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Individual fund information for the non-major governmental funds is presented in the combining and individual fund statements and schedules included in the supplementary information. The fiduciary fund financial statements report the District's Deferred Compensation Plan separately from the governmental activities of the District.

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 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 fund is at least five percent of the corresponding total for all governmental 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. The fiduciary fund financial statements are also reported using the economic resources measurement focus and the accrual basis of accounting. 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 revenue in accordance with the District's property tax revenue recognition policy described below. 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. 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, 2026**

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 resources 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.

The District reports one fiduciary fund, the Deferred Compensation Plan established under Internal Revenue Code Section 457. Plan assets are held in trust for the exclusive benefit of plan participants and their beneficiaries and are not available to support the District's operations. The Deferred Compensation Plan is reported as a pension (and other employee benefit) trust fund. Fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Fiduciary activities are excluded from the government-wide financial statements.

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Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2026

1. Summary of Significant Accounting Policies (Continued)

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, 2026, 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 reported as transfers in the governmental fund financial statements. 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, 2026. 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.

Prepaid Items and Prepaid Expenditures

Payments made to vendors for services that will benefit periods beyond June 30, 2026, are recorded as prepaid items/expenditures using the consumption method of recognition.

Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2026

1. Summary of Significant Accounting Policies (Continued)

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, 2026.

Deferred Inflows of Resources and Unearned Revenue

In the governmental fund financial statements, revenues that are measurable but not available under the modified accrual basis of accounting are reported as deferred inflows of resources. Such amounts are recognized as revenue when the applicable revenue recognition criteria are met. Deferred inflows of resources also include amounts related to nonexchange transactions that apply to a future reporting period.

Amounts received before the District has satisfied applicable eligibility or earning requirements are reported as unearned revenue liabilities. Unearned revenue is recognized as revenue when the applicable eligibility or earning requirements have been satisfied.

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. 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, 2026, comprises of accumulated vacation amounting to \$119,166.

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 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, 2026**

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

Leases

The District recognizes a lease liability and an intangible right-to-use lease asset for leases with a term greater than twelve months, unless the lease is considered immaterial to the financial statements. At the commencement of a lease, the lease liability is measured at the present value of payments expected to be made during the lease term. The lease asset is initially measured as the amount of the lease liability, adjusted for lease payments made at or before the commencement of the lease term and certain other payments, less any lease incentives received.

The lease asset is amortized over the shorter of the lease term or the useful life of the underlying asset. Short-term leases, which have a maximum possible term of twelve months or less at commencement, are recognized as expenditures or expenses based on the terms of the lease contract.

The District had no material leases subject to recognition under GASB Statement No. 87 as of June 30, 2026.

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.

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Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2026

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 reports deferred outflows of resources related to pensions for differences between expected and actual experience and employer contributions made subsequent to 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. In addition to pension-related deferred inflows of resources, the District reports deferred inflows related to property taxes. At June 30, 2026, \$5,173,000 of property taxes are reported as deferred inflows of resources in both the government-wide and governmental fund financial statements and will be recognized as revenue in a subsequent fiscal period.

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, 2026

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."

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.

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**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2026**

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 operating budget represents management's estimate of anticipated revenues and expenditures, while 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 (September 30).
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 budgetary comparison schedules presented in the financial statements are based on the operating budget, including any amendments approved 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.

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 District's 2025 property tax levy totaled \$5,173,000. At June 30, 2026, amounts related to the 2025 levy have been recorded as deferred inflows of resources and will be recognized as property tax revenue in the subsequent fiscal year in accordance with the District's property tax revenue recognition policy.

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Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2026

2. Deposits

Deposits

At June 30, 2026, the carrying amount of the District's demand deposits in financial institutions was \$2,935,973, and the bank balance was \$3,003,878.

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, 2026.

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, 2026

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, 2026	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	\$ 103,341	\$ 103,341	\$ 0	\$ 0
US Government and Agency Obligations	1,222,727	1,222,727	0	0
Mortgage Pools	157,505	0	0	157,505
Total Investments Measured at Fair Value	<u>\$ 1,483,573</u>	<u>\$ 1,326,068</u>	<u>\$ 0</u>	<u>\$ 157,505</u>

4. Capital Assets

Capital asset activity for the year ended June 30, 2026, consisted of the following:

	Balance June 30, 2025	Additions	Retirements	Balance June 30, 2026
<u>Governmental Activities</u>				
Assets Not Subject to Depreciation				
Land	\$ 491,400	\$ 0	\$ 0	\$ 491,400
Assets Subject to Depreciation				
Building and Improvements	9,223,363	0	0	9,223,363
Furniture, Fixtures, and Equipment	676,325	7,845	0	684,170
Subtotal	<u>10,391,088</u>	<u>7,845</u>	<u>0</u>	<u>10,398,933</u>
Less - Accumulated Depreciation				
Building and Improvements	(3,533,177)	(221,748)	0	(3,754,925)
Furniture, Fixtures, and Equipment	(574,650)	(43,345)	0	(617,995)
Subtotal	<u>(4,107,827)</u>	<u>(265,093)</u>	<u>0</u>	<u>(4,372,920)</u>
Net Capital Assets	<u>\$ 6,283,261</u>	<u>\$ (257,248)</u>	<u>\$ 0</u>	<u>\$ 6,026,013</u>

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

Governmental Activities – Library Services \$ 265,093

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Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2026

5. Long-term Liabilities

Other long-term liabilities activity is as follows:

	Balance June 30, 2025	Additions and Other Changes	Retirements	Balance June 30, 2026	Amount Due Within One Year	Debt Retired By Fund
Other Long-term Liabilities						
Pension Liability/(Asset)	\$ 2,066,113	\$ 24,893	\$ (833,327)	\$ 1,257,679	\$ 0	General/IMRF
Total	\$ 2,066,113	\$ 24,893	\$ (833,327)	\$ 1,257,679	\$ 0	

6. Compliance and Accountability

At June 30, 2026, none of the District's funds had a deficit fund balance.

None of the District's funds report actual expenditures over legally enacted budgeted amounts for the year ended June 30, 2026.

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, (3) use unrestricted revenues collected in a fund to provide operating advances to other funds in accordance with budgetary authorizations, and (4) move resources between funds to finance expenditures and provide resources to funds when their dedicated revenues are insufficient to fund current operations.

At June 30, 2026, no interfund receivables and payables exist.

During the year ended June 30, 2026, interfund transfers were as follows:

Fund	Transfers from Other Funds	Transfers to Other Funds
General	\$ 0	\$ 40,000
Illinois Municipal Retirement	5,000	0
Liability Insurance	8,000	0
Building Maintenance	27,000	0

The transfers from the General Fund to the Illinois Municipal Retirement Fund, Liability Insurance Fund, and Building Maintenance Fund were made to provide additional resources to those funds and eliminate year-end fund balance deficits resulting from expenditures exceeding revenues. These transfers are not subject to repayment.

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**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2026**

8. Commitments and Contingencies

As of June 30, 2026, the District had no material commitments and no contingencies.

9. Evaluation of Subsequent Events

The District has evaluated subsequent events through September 14, 2026, the date on which the financial statements were available to be issued.

10. Implementation of New GASB (Governmental Accounting Standards Board) Pronouncements

Statement No. 103, *Financial Reporting Model Improvements*, issued in April 2024, was implemented by the District during the year ended June 30, 2026. This Statement includes improvements to the financial reporting model, including revised requirements for Management's Discussion and Analysis and budgetary comparison information. The Statement requires budgetary comparison information to present variances between the original and final budget amounts and between the final budget and actual amounts and requires explanations of significant budget variances to be presented in the notes to required supplementary information.

Statement No. 104, *Disclosure of Certain Capital Assets*, issued in September 2024, was implemented by the District during the year ended June 30, 2026. This Statement requires certain types of capital assets, including lease assets, subscription assets, intangible right-to-use assets, and capital assets held for sale, to be disclosed separately in the notes to the financial statements. Implementation of this Statement did not have a material effect on the District's financial statements.

Statement No. 105, *Subsequent Events*, issued in December 2025, will be implemented by the District during the year ended June 30, 2027. This statement defines the timeframe for subsequent events and establishes reporting requirements for recognized and non-recognized events.

The District has not yet determined the effect Statement No. 105 will have on its financial statements.

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 the year ended June 30, 2026, 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. 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, 2026, there were no significant adjustments in premiums based on actual experience.

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Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2026

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. The plan is considered an other employee benefit plan for financial reporting purposes and is reported as a pension (and other employee benefit) trust fund in the District's fiduciary fund financial statements.

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, 2026.

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**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2026**

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 after the member has reached age 67 or received 12 months of pension payments, whichever is later, by the lesser of 3% of the original pension amount or one-half of the increase in the Consumer Price Index (Urban) for the preceding year, applied to 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 District's employer contributions for fiscal year 2026 were \$296,803, or 13.36 percent of 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.

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Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2026

14. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement Fund (Continued)

Required Employer Contributions. The required contribution for the fiscal year 2026 was \$296,803.

Actuarial Valuation Date	December 31, 2025
Measurement Date of the Net Pension Liability	December 31, 2025
Fiscal Year End	June 30, 2026
Membership	
Number of	
- Retirees and Beneficiaries	75
- Inactive, Non-Retired Members	46
- Active Members	39
- Total	<u>160</u>
Covered Valuation Payroll	<u>\$ 2,262,947</u>
Net Pension Liability	
Total Pension Liability/(Asset)	\$ 13,512,988
Plan Fiduciary Net Position	<u>12,255,309</u>
Net Pension Liability/(Asset)	<u>\$ 1,257,679</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	90.69%
Net Pension Liability as a Percentage of Covered Valuation Payroll	55.58%
Development of the Single Discount Rate as of December 31, 2025	
Long-Term Expected Rate of Investment Return	7.25%
Long-Term Municipal Bond Rate	4.83%
Last year ending December 31 in the 2026 to 2125 projection period	
for which projected benefit payments are fully funded.	2125
Resulting Single Discount Rate based on the above development	7.25%
Single Discount Rate Calculated using December 31, 2024 Measurement Date	7.25%
Total Pension Expense/(Income)	<u>\$ 376,135</u>

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Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2026

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	\$ 173,493	\$ 0
2. Assumption Changes	0	0
3. Net Difference between projected and actual earnings on pension plan investments	0	646,118
4. Subtotal	173,493	646,118
5. Pension contributions made subsequent to the measurement date	140,123	0
6. Total	<u>\$ 313,616</u>	<u>\$ 646,118</u>

The \$140,123 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2027.

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
2026	\$ 257,625
2027	(284,639)
2028	(255,067)
2029	(190,544)
2030	0
Thereafter	0
	<u>\$ (472,625)</u>

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, 2025.

Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2026

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>
Equities	32.50%	7.35%
International Equities	18.00%	7.45%
Fixed Income	24.00%	4.75%
Real Estate	10.50%	6.25%
Alternatives	14.00%	See Below
Private Equity		8.50%
Hedge Funds		N/A
Commodities		3.90%
Cash Equivalents	1.00%	3.00%
	<u>100.00%</u>	

The single discount rate is calculated in accordance with GASB Statement No. 68. GASB Statement No. 68 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses, and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a "risk-free" rate is required, as described in the following paragraph. The single discount rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as published by The Bond Buyer in its 20-Bond GO Index 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 4.83%; the resulting single discount rate is 7.25%.

**Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2026**

14. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement Fund (Continued)

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	\$ 14,986,788	\$ 13,512,988	\$ 12,313,268
Plan Fiduciary Net Position	12,255,309	12,255,309	12,255,309
Net Pension Liability/(Asset)	\$ 2,731,479	\$ 1,257,679	\$ 57,959

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	2.85% 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 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled 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.

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Indian Prairie Public Library District
Notes to the Financial Statements (Continued)
For the Year Ended June 30, 2026

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, 2025

A. Total pension liability		
1. Service cost	\$	191,178
2. Interest on the total pension liability		916,932
3. Changes of benefit terms		0
4. Difference between expected and actual experience of the total pension liability		269,798
5. Changes of assumptions		0
6. Benefit payments, including refunds of employee contributions		(833,327)
7. Net change in total pension liability		544,581
8. Total pension liability— beginning		12,968,407
9. Total pension liability – ending	\$	13,512,988
B. Plan fiduciary net position		
1. Contributions – employer	\$	318,918
2. Contributions – employee		101,833
3. Net investment income		1,729,497
4. Benefit payments, including refunds of employee contributions		(833,327)
5. Other (net transfer)		36,094
6. Net change in plan fiduciary net position		1,353,015
7. Plan fiduciary net position – beginning		10,902,294
8. Plan fiduciary net position – ending	\$	12,255,309
C. Net pension liability/(asset)	\$	1,257,679
D. Plan fiduciary net position as a percentage of the total pension liability		
		90.69%
E. Covered Valuation Payroll	\$	2,262,947
F. Net pension liability as a percentage of covered valuation payroll		
		55.58%

**Indian Prairie Public Library District
IMRF Pension Disclosures
For the Year Ended June 30, 2026**

REQUIRED SUPPLEMENTARY INFORMATION

Multiyear Schedule of Contributions
Last 10 Fiscal Years

<u>Fiscal Year</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Valuation Payroll</u>	<u>Actual Contribution as a % of Covered Valuation Payroll</u>
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	0	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%
2026	296,803	296,803	0	2,221,003	13.36%

Notes to the Multiyear Schedule of Contributions:

Actuarially determined contribution rates are calculated as of December 31 each year, 12 months prior to the beginning of the calendar year in which contributions are reported. The actuarial cost method used to determine the contribution rate was the Aggregate Entry Age Normal method. The amortization method was Level Percentage of Payroll, Closed, with an 18-year closed amortization period for taxing bodies. The asset valuation method was five-year smoothed market value with a 20% corridor. Significant actuarial assumptions included wage growth of 2.75%, price inflation of 2.25%, salary increases ranging from 2.85% to 13.75%, including inflation, and an investment rate of return of 7.25%.

**Indian Prairie Public Library District
IMRF Pension Disclosures (Continued)
For the Year Ended June 30, 2026**

REQUIRED SUPPLEMENTARY INFORMATION

Plan Year Ending December 31,	Multiyear Schedule of Changes in Net Pension Liability and Related Ratios									
	Last 10 Plan Years									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total pension liability ("TPL")										
Service cost	\$ 191,178	\$ 175,616	\$ 156,495	\$ 158,011	\$ 157,081	\$ 146,589	\$ 169,577	\$ 153,434	\$ 164,587	\$ 157,471
Interest on the TPL	916,932	890,932	833,966	780,101	733,179	709,880	668,039	646,933	633,677	594,598
Changes of benefit terms	0	0	0	0	0	0	0	0	0	0
Difference between expected and actual experience of the TPL	269,798	99,141	571,248	511,493	365,651	104,935	235,766	(49,314)	45,908	126,969
Changes of assumptions	0	0	2,161	0	0	(101,106)	0	260,816	(273,145)	(30,692)
Benefit payments, including refunds of employee contributions	(833,327)	(796,394)	(778,982)	(632,776)	(585,571)	(502,799)	(466,746)	(396,010)	(381,397)	(343,985)
Net change in total pension liability	544,581	369,295	784,888	816,829	670,340	357,499	606,636	615,859	189,630	504,361
Total pension liability—beginning	12,968,407	12,599,112	11,814,224	10,997,395	10,327,055	9,969,556	9,362,920	8,747,061	8,557,431	8,053,070
Total pension liability—ending	\$ 13,512,988	\$ 12,968,407	\$ 12,599,112	\$ 11,814,224	\$ 10,997,395	\$ 10,327,055	\$ 9,969,556	\$ 9,362,920	\$ 8,747,061	\$ 8,557,431
Plan fiduciary net position										
Contributions—employer	\$ 318,918	\$ 264,648	\$ 212,247	\$ 206,313	\$ 240,262	\$ 212,258	\$ 182,591	\$ 220,916	\$ 202,413	\$ 204,629
Contributions—employee	101,833	94,818	87,204	80,872	74,003	72,142	69,339	70,907	68,901	69,224
Net investment income	1,729,497	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
Benefit payments, including refunds of employee contributions	(833,327)	(796,394)	(778,982)	(632,776)	(585,571)	(502,799)	(466,746)	(396,010)	(381,397)	(343,985)
Other (net transfer)	36,094	(198,216)	320,581	659	110,748	5,740	136,995	128,154	(145,530)	109,406
Net change in plan fiduciary net position	1,353,015	424,098	914,586	(1,849,939)	1,490,767	1,062,458	1,312,612	(400,308)	987,320	474,160
Plan fiduciary net position—Beginning	10,902,294	10,478,196	9,563,610	11,413,549	9,922,782	8,860,324	7,547,712	7,948,020	6,960,700	6,486,540
Plan fiduciary net position—Ending	\$ 12,255,309	\$ 10,902,294	\$ 10,478,196	\$ 9,563,610	\$ 11,413,549	\$ 9,922,782	\$ 8,860,324	\$ 7,547,712	\$ 7,948,020	\$ 6,960,700
Net pension liability / (asset)	\$ 1,257,679	\$ 2,066,113	\$ 2,120,916	\$ 2,250,614	\$ (416,154)	\$ 404,273	\$ 1,109,232	\$ 1,815,208	\$ 799,041	\$ 1,596,731
Plan fiduciary net position as a percent of the TPL	90.69%	84.07%	83.17%	80.95%	103.78%	96.09%	88.87%	80.61%	90.87%	81.34%
Covered Valuation Payroll ("CVP")	\$ 2,262,947	\$ 2,107,071	\$ 1,937,853	\$ 1,797,155	\$ 1,644,498	\$ 1,603,158	\$ 1,540,856	\$ 1,575,691	\$ 1,539,791	\$ 1,501,320
Net pension liability as a % of CVP	55.58%	98.06%	109.45%	125.23%	-25.31%	25.22%	71.99%	115.20%	51.89%	106.36%

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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, 2026

	Budgeted Amounts		Variance with Original Budget Over (Under) Final Budget	Actual	Variance with Final Budget Positive (Negative)
	Original	Final			
Revenues					
Property Taxes	\$ 4,275,186	\$ 4,275,186	\$ 0	\$ 4,252,270	\$ (22,916)
Grants and Donations	65,000	65,000	0	74,616	9,616
Rental, Fines, and Fees	164,400	164,400	0	217,171	52,771
Interest	70,000	70,000	0	113,749	43,749
Miscellaneous	900	900	0	15,009	14,109
Total Revenues	4,575,486	4,575,486	0	4,672,815	97,329
Expenditures					
Current					
Personnel	3,302,617	3,302,617	0	3,323,318	(20,701)
Library Materials	522,910	522,910	0	495,340	27,570
Library Operations	223,080	223,080	0	196,596	26,484
Office Operations	37,300	37,300	0	35,442	1,858
Technology & Maker	227,795	227,795	0	208,722	19,073
Contractual Services	53,000	53,000	0	34,390	18,610
Public Information	117,630	117,630	0	97,270	20,360
Capital Outlay and Contingency	15,000	15,000	0	51,615	(36,615)
Total Expenditures	4,499,332	4,499,332	0	4,442,693	56,639
Excess (Deficiency) of Revenues over Expenditures	76,154	76,154	0	230,122	153,968
Other Financing Uses					
Transfers Out	0	0	0	(40,000)	(40,000)
Total Other Financing Uses	0	0	0	(40,000)	(40,000)
Net Change in Fund Balance	\$ 76,154	\$ 76,154	\$ 0	190,122	\$ 113,968
Fund Balance,					
Beginning of Year				1,437,981	
End of Year				\$ 1,628,103	

**Indian Prairie Public Library District
Notes to Required Supplementary Information
For the Year Ended June 30, 2026**

Budgetary Information

The operating budget is prepared on a basis consistent with generally accepted accounting principles. The annual Budget and Appropriation Ordinance is legally enacted and establishes the legal level of control at the fund level.

Significant Budget Variances

There were no significant differences between the original and final budget amounts of the General Fund for the year ended June 30, 2026.

Actual General Fund revenues exceeded the final budget primarily due to rental, fines and fees and interest income exceeding budgeted amounts. Actual General Fund expenditures were below the final budget overall, primarily due to lower expenditures for library materials, library operations, technology and maker activities, contractual services, and public information. These favorable variances were partially offset by capital outlay and contingency expenditures and personnel expenditures exceeding budgeted amounts.

The General Fund also transferred \$40,000 to other governmental funds during the year, although transfers out were not included in the final budget.

Indian Prairie Public Library District
General Fund
Budgetary Comparison Schedule
Schedule of Expenditures
For the Year Ended June 30, 2026

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures				
Personnel				
Salaries	\$ 2,607,784	\$ 2,607,784	\$ 2,661,821	\$ (54,037)
IMRF	231,709	231,709	241,777	(10,068)
Social Security	139,646	139,646	142,158	(2,512)
Health Insurance	295,587	295,587	254,926	40,661
Staff Development	20,000	20,000	12,661	7,339
Board Development	500	500	1,099	(599)
Workers Compensation	4,391	4,391	4,637	(246)
Unemployment Compensation	3,000	3,000	4,239	(1,239)
Total Personnel	<u>3,302,617</u>	<u>3,302,617</u>	<u>3,323,318</u>	<u>(20,701)</u>
Library Materials				
Books	167,542	167,542	151,681	15,861
Periodicals	18,668	18,668	15,107	3,561
Audio	22,550	22,550	17,783	4,767
Video	33,000	33,000	24,706	8,294
Multi-Media	7,300	7,300	6,580	720
E-Materials	238,850	238,850	244,297	(5,447)
Console Games	6,000	6,000	6,089	(89)
Damage Item Replacement	6,500	6,500	5,964	536
Materials Supplies	22,500	22,500	23,133	(633)
Total Library Materials	<u>522,910</u>	<u>522,910</u>	<u>495,340</u>	<u>27,570</u>
Library Operations				
Cleaning Service	87,500	87,500	84,077	3,423
Maintenance Supplies	17,000	17,000	23,856	(6,856)
Security System Monitoring	1,080	1,080	975	105
Property Maintenance	50,000	50,000	38,222	11,778
Building Maintenance/Repair	67,500	67,500	50,466	17,034
Total Library Operations	<u>223,080</u>	<u>223,080</u>	<u>196,596</u>	<u>26,484</u>
Subtotal Forward	<u>\$ 4,048,607</u>	<u>\$ 4,048,607</u>	<u>\$ 4,015,254</u>	<u>\$ 33,353</u>

Indian Prairie Public Library District
General Fund
Budgetary Comparison Schedule
Schedule of Expenditures (Continued)
For the Year Ended June 30, 2026

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued)				
Subtotal Forwarded	\$ 4,048,607	\$ 4,048,607	\$ 4,015,254	\$ 33,353
Office Operations				
Officers & Directors Liability	0	0	2,358	(2,358)
Payroll Service	8,500	8,500	8,445	55
Office Supplies	6,000	6,000	3,963	2,037
Photocopy Supplies	3,300	3,300	3,006	294
Postage	11,000	11,000	10,419	581
Travel	1,500	1,500	1,189	311
Organizational Memberships	3,500	3,500	1,971	1,529
Bank Fees	3,500	3,500	4,091	(591)
Total Office Operations	<u>37,300</u>	<u>37,300</u>	<u>35,442</u>	<u>1,858</u>
Technology & Maker				
Supplies	26,400	26,400	25,394	1,006
Professional Services	28,800	28,800	18,100	10,700
Purchase of Equipment	40,000	40,000	59,902	(19,902)
Equipment Maintenance and Repai	25,800	25,800	12,149	13,651
Software	44,260	44,260	33,335	10,925
SWAN	48,979	48,979	47,760	1,219
Telecommunication	13,556	13,556	12,082	1,474
Total Technology & Maker	<u>227,795</u>	<u>227,795</u>	<u>208,722</u>	<u>19,073</u>
Contractual Services				
Professional Services	47,000	47,000	29,150	17,850
Credit Bureau	1,000	1,000	1,103	(103)
Copier	5,000	5,000	4,137	863
Total Contractual Services	<u>53,000</u>	<u>53,000</u>	<u>34,390</u>	<u>18,610</u>
Subtotal Forward	<u>\$ 4,366,702</u>	<u>\$ 4,366,702</u>	<u>\$ 4,293,808</u>	<u>\$ 72,894</u>

Indian Prairie Public Library District
General Fund
Budgetary Comparison Schedule
Schedule of Expenditures (Continued)
For the Year Ended June 30, 2026

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued)				
Subtotal Forwarded	\$ 4,366,702	\$ 4,366,702	\$ 4,293,808	\$ 72,894
Public Information				
Newsletter	52,000	52,000	35,694	16,306
E-Newsletter	9,330	9,330	9,383	(53)
Advertising	1,000	1,000	707	293
Information Supplies	400	400	1,693	(1,293)
Information Printing	15,000	15,000	22,276	(7,276)
Legal Notices	1,000	1,000	622	378
Programming	38,900	38,900	26,895	12,005
Total Public Information	117,630	117,630	97,270	20,360
Capital Outlay and Contingency	15,000	15,000	51,615	(36,615)
Total Expenditures	\$ 4,499,332	\$ 4,499,332	\$ 4,442,693	\$ 56,639

**Indian Prairie Public Library District
Notes to Supplementary Information
For the Year Ended June 30, 2026**

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, 2026

	Special Revenue Funds						
	Illinois Municipal Retirement	Social Security	Liability Insurance	Building Maintenance	Special Reserve	Working Cash	Total
Assets							
Cash and Cash Equivalents	\$ 31,499	\$ 31,536	\$ 15,637	\$ 79,201	\$ 0	\$ 0	\$ 157,873
Receivables							
Property Taxes	31,255	28,650	10,418	65,114	0	0	135,437
Total Assets	<u>62,754</u>	<u>60,186</u>	<u>26,055</u>	<u>144,315</u>	<u>0</u>	<u>0</u>	<u>293,310</u>
Deferred Outflows	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows	<u>62,754</u>	<u>60,186</u>	<u>26,055</u>	<u>144,315</u>	<u>0</u>	<u>0</u>	<u>293,310</u>
Liabilities							
Accounts Payable	0	0	0	17,227	0	0	17,227
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,227</u>	<u>0</u>	<u>0</u>	<u>17,227</u>
Deferred Inflows							
Deferred Property Taxes	60,000	55,000	24,000	125,000	0	0	264,000
Total Deferred Inflows	<u>60,000</u>	<u>55,000</u>	<u>24,000</u>	<u>125,000</u>	<u>0</u>	<u>0</u>	<u>264,000</u>
Fund Balances							
Restricted	2,754	5,186	2,055	2,088	0	0	12,083
Total Fund Balances	<u>2,754</u>	<u>5,186</u>	<u>2,055</u>	<u>2,088</u>	<u>0</u>	<u>0</u>	<u>12,083</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 62,754</u>	<u>\$ 60,186</u>	<u>\$ 26,055</u>	<u>\$ 144,315</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 293,310</u>

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, 2026

	Special Revenue Funds						
	Illinois Municipal Retirement	Social Security	Liability Insurance	Building Maintenance	Special Reserve	Working Cash	Total
Revenues							
Property Taxes	\$ 51,421	\$ 48,972	\$ 17,141	\$ 110,188	\$ 0	\$ 0	\$ 227,722
Total Revenues	<u>51,421</u>	<u>48,972</u>	<u>17,141</u>	<u>110,188</u>	<u>0</u>	<u>0</u>	<u>227,722</u>
Expenditures							
Personnel							
IMRF Employer Contributions	55,026	0	0	0	0	0	55,026
FICA Employer Contributions	0	52,406	0	0	0	0	52,406
Library Operations	0	0	23,746	144,854	0	0	168,600
Total Expenditures	<u>55,026</u>	<u>52,406</u>	<u>23,746</u>	<u>144,854</u>	<u>0</u>	<u>0</u>	<u>276,032</u>
Excess (Deficiency) of Revenues over Expenditures	(3,605)	(3,434)	(6,605)	(34,666)	0	0	(48,310)
Other Financing Sources							
Transfers In	5,000	0	8,000	27,000	0	0	40,000
Total Other Financing Sources	<u>5,000</u>	<u>0</u>	<u>8,000</u>	<u>27,000</u>	<u>0</u>	<u>0</u>	<u>40,000</u>
Net Change in Fund Balances	1,395	(3,434)	1,395	(7,666)	0	0	(8,310)
Fund Balance,							
Beginning of Year	1,359	8,620	660	9,754	0	0	20,393
End of Year	<u>\$ 2,754</u>	<u>\$ 5,186</u>	<u>\$ 2,055</u>	<u>\$ 2,088</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 12,083</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, 2026**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 52,253	\$ 52,253	\$ 51,421	\$ (832)
Total Revenues	<u>52,253</u>	<u>52,253</u>	<u>51,421</u>	<u>(832)</u>
Expenditures				
Fringe Benefits				
IMRF Employer Contributions	<u>61,593</u>	<u>61,593</u>	<u>55,026</u>	<u>6,567</u>
Total Expenditures	<u>61,593</u>	<u>61,593</u>	<u>55,026</u>	<u>6,567</u>
Excess (Deficiency) of				
Revenues over Expenditures	(9,340)	(9,340)	(3,605)	5,735
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
Net Change in Fund Balance	<u>\$ (9,340)</u>	<u>\$ (9,340)</u>	<u>1,395</u>	<u>\$ 10,735</u>
Fund Balance,				
Beginning of Year			<u>1,359</u>	
End of Year			<u>\$ 2,754</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, 2026

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 47,899	\$ 47,899	\$ 48,972	\$ 1,073
Total Revenues	<u>47,899</u>	<u>47,899</u>	<u>48,972</u>	<u>1,073</u>
Expenditures				
Fringe Benefits				
FICA Employer Contributions	59,849	59,849	52,406	7,443
Total Expenditures	<u>59,849</u>	<u>59,849</u>	<u>52,406</u>	<u>7,443</u>
Net Change in Fund Balance	<u>\$ (11,950)</u>	<u>\$ (11,950)</u>	<u>(3,434)</u>	<u>\$ 8,516</u>
Fund Balance,				
Beginning of Year			<u>8,620</u>	
End of Year			<u>\$ 5,186</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, 2026

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$ 20,901	\$ 20,901	\$ 17,141	\$ (3,760)
Total Revenues	<u>20,901</u>	<u>20,901</u>	<u>17,141</u>	<u>(3,760)</u>
Expenditures				
Liability Operations				
Liability Insurance	26,104	26,104	23,746	2,358
Total Expenditures	<u>26,104</u>	<u>26,104</u>	<u>23,746</u>	<u>2,358</u>
Excess (Deficiency) of				
Revenues over Expenditures	(5,203)	(5,203)	(6,605)	(1,402)
Other Financing Sources				
Transfers In	0	0	8,000	8,000
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>8,000</u>
Net Change in Fund Balance	<u>\$ (5,203)</u>	<u>\$ (5,203)</u>	<u>1,395</u>	<u>\$ 6,598</u>
Fund Balance,				
Beginning of Year			<u>660</u>	
End of Year			<u>\$ 2,055</u>	

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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, 2026

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 108,861	\$ 108,861	\$ 110,188	\$ 1,327
Total Revenues	<u>108,861</u>	<u>108,861</u>	<u>110,188</u>	<u>1,327</u>
Expenditures				
Library Operations				
Utilities	137,250	137,250	131,694	5,556
Supplies	6,000	6,000	0	6,000
Maintenance	7,620	7,620	13,160	(5,540)
Total Expenditures	<u>150,870</u>	<u>150,870</u>	<u>144,854</u>	<u>6,016</u>
Excess (Deficiency) of				
Revenues over Expenditures	(42,009)	(42,009)	(34,666)	7,343
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>27,000</u>	<u>27,000</u>
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>27,000</u>	<u>27,000</u>
Net Change in Fund Balance	<u>\$ (42,009)</u>	<u>\$ (42,009)</u>	<u>(7,666)</u>	<u>\$ 34,343</u>
Fund Balance,				
Beginning of Year			<u>9,754</u>	
End of Year			<u>\$ 2,088</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, 2026**

	<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>

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, 2026

	<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>



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.