



PALOS HEIGHTS  
PUBLIC LIBRARY

## BOARD OF TRUSTEES MEETING AGENDA

August 15, 2024

- CALL TO ORDER: 7:00pm
- ROLL CALL:
- WELCOME OF GUESTS:
- PUBLIC COMMENT:
- MINUTES OF MEETING: Approval of the minutes of the June 20, 2024 regular meeting
- TREASURER'S REPORT: Approval of the General Fund bills for June 2024 for \$144,763.75  
Approval of the Treasurer's report for the month ending June 30, 2024  
Approval of the General Fund bills for July 2024 for \$161,064.22  
Approval of the Treasurer's report for the month ending July 31, 2024
- PRESIDENT'S REPORT
- DIRECTOR'S REPORT
- CORRESPONDENCE
- COMMITTEE REPORTS: Budget & Finance – Patrick Keough  
Building & Grounds – Steve Foertsch  
City Council Liaison – Geri Burek  
Ethics Officer – Susan Snow  
Friends of the Library Liaison – Sue Jankowski  
Long Range Planning – Sue Jankowski  
Nominating – Susan Snow  
Personnel – Dianne Key  
Policy – Rose Zubik
- UNFINISHED BUSINESS: 1. Discussion of Parking Lot Resurfacing Project
- NEW BUSINESS: 2. Approval of FY2023 Annual Financial Report  
3. Approval of Recommendations of Policy Committee  
a. Staff Benefits Policy  
b. Staff Education Policy  
4. Presentation of Slate of Officers for 2024-2025 Term
- ADJOURNMENT
- NEXT MEETING: Thursday, September 19, 2024

The Palos Heights Public Library is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities, please contact Jesse Blazek, 708-448-1473.

Palos Heights Public Library

Board of Trustees Meeting

June 20, 2024

The meeting of the Board of Trustees was called to order at 7:00 PM by President Burek. The following Trustees were present: , Jankowski, Keough, Key, Rhodes, Snow, Zubik and President Burek. Absent were Trustees Foertsch and Peltz. A quorum was declared.

Library staff members attending were Library Director, Jesse Blazek, Business Manager, Terry Fleckenstein, and Youth and Teen Section Supervisor, Tina Ruzala. The Library's Owner Representative, Dan Eallonardo, was also present.

No members of the public attended and no public comment was offered.

The minutes of the May 16, 2024 were approved on a motion by Trustee Snow and second by Trustee Zubik. The motion carried on a voice vote.

Trustee Keough presented the Treasurer's motions. The first of these was the motion to approve the General Fund bills, totaling \$180,535.88 for the month of May 2024. Trustee Key seconded. On a roll call vote, the motion carried. The next motion put forth by Trustee Keough was to approve the

Treasurer's report for the month ending May 31 2024. Trustee Zubik seconded. This motion carried on a roll call vote.

The President asked the Trustees to agree to hear from our Owner's Representative, Dan Eallonardo, out of order, on the subject of Approval of Engineer for Parking Lot repair, in the unfinished business portion of the agenda. There was agreement as to this and Mr. Eallonardo made a report. Two firms bid on this portion of the parking lot resurfacing project. After hearing the report and discussing the options, Trustee Keough moved to engage Product Architecture and Design to carry out the engineering portion of the project, with core samples, for an amount not to exceed \$14,750. Trustee Zubik seconded the motion and the motion carried on a roll call vote.

President Burek returned to the Agenda. She did not offer a President's report.

The Library Director presented the following in addition to the material reported in the Director's Narrative portion of Trustee materials. The Library will be taking advantage of the new State of Illinois major database offering, plus 2 "ala cartes". The Director has been in discussions with a potential donor who is considering a series of donations in life.

The President called for Committee reports and the following were presented:

The Building and Grounds Committee's report was considered in the Unfinished Business.

City Council Liaison, Trustee Burek, reported that the Library's sponsorship of the City's summer concert series has taken the form of a \$1000 donation.

For the Friends of the Library, Trustee Jankowski and the Library Director reported on plans to celebrate the 40<sup>th</sup> anniversary of the Friends of the Palos Heights Public Library. President Burek contributed a suggestion to create an event, such as a lunch for the Friends, during the celebration days, October 20-26<sup>th</sup>, 2024. Other components, such as a book giveaway, will be included in the celebration.

Trustee Snow, as chairman of the Nominating Committee, again reminded Trustees of the upcoming vacancies in all of the Board of Trustees offices: President, Vice-President, Recording Secretary and Treasurer. The nominations are made during July, presented at the August Board meeting and elections take place at the September meeting. Trustee Burek and Trustee Snow have each exhausted their permitted term lengths at their present offices. Those Trustees interested in being considered for an office should contact Trustee Snow.

The Personnel Committee met before this Board meeting and worked on several items, including the current year version of the Director Evaluation questionnaire. No action or recommendation emerged from this meeting, and the Committee will continue its work at a September 19<sup>th</sup> meeting preceding the Board meeting.

Trustee Zubik reported that work for the Policy Committee emerged as a result of the Personnel Committee meeting this evening and the Committee will meet to address the actions suggested.

There being no New Business as predicted by the Agenda, the President called for a motion to adjourn. This was provided by Trustee Zubik, with a second by Trustee Rhodes. The meeting was adjourned at 7:58 PM.

The next meeting of this Library Board will take place on August 15<sup>th</sup> at 7:00 PM.



PALOS HEIGHTS  
PUBLIC LIBRARY

BOARD MOTIONS APPROVED  
8/15/2024

		AMOUNT	PAGE(s)
MOTION TO APPROVE GENERAL FUND BILL LIST FOR THE MONTH OF:	JUNE	\$144,763.75	6.1 to 6.4
MOTION TO APPROVE SPECIAL RESERVES FUND BILL LIST FOR THE MONTH OF:			
MOTION TO APPROVE TREASURER'S REPORT FOR THE MONTH ENDING:	6/30/2024	N/A	1



**PALOS HEIGHTS  
PUBLIC LIBRARY**

**STATEMENT OF FUND BALANCES  
MONTH ENDING: JUNE 2024**

	GENERAL	SPECIAL RESERVE	TOTAL
<b>REVENUES</b>			
PROPERTY TAXES	\$12,567.01		\$12,567.01
CORPORATE REPLACEMENT TAX	\$0.00		\$0.00
<b>DIRECT REVENUES</b>			
FRONT DESK			
» Fines/Lost/Damaged	\$394.19		\$394.19
» Non Resident Cards	\$302.19		\$302.19
» Miscellaneous	\$798.50		\$798.50
<b>MISCELLANEOUS REIMBURSEMENTS</b>			
» Book Sale	\$684.26		\$684.26
» Miscellaneous	\$1,079.37		\$1,079.37
<b>DONATIONS/GIFTS</b>			\$0.00
» Restricted	\$0.00		\$0.00
» Annual Fundraising	\$213.05		\$213.05
» Planned Giving (Trusts/Wills)	\$200.00		\$200.00
<b>COPIER</b>	\$913.91		\$913.91
<b>GRANTS</b>	\$0.00		\$0.00
<b>INTEREST</b>	\$873.82	\$2.63	\$876.45
<b>TOTAL REVENUES</b>	<b>\$18,026.30</b>	<b>\$2.63</b>	<b>\$18,028.93</b>
<b>EXPENDITURES</b>			
PERSONNEL SERVICES			
» Operational Salaries	\$73,596.30		\$73,596.30
» Employee Benefits	\$23,216.50		\$23,216.50
» Staff & Board Development	\$1,088.62		\$1,088.62
CONTRACTUAL SERVICES	\$15,515.19		\$15,515.19
BUILDING MAINTENANCE	\$4,375.78		\$4,375.78
INSURANCE	\$0.00		\$0.00
UTILITIES	\$1,247.95		\$1,247.95
SUPPLIES	\$2,135.56		\$2,135.56
CAPITAL EXPENSES	\$8,927.19		\$8,927.19
MEDIA	\$9,375.96		\$9,375.96
REIMBURSEMENTS	\$2,776.41		\$2,776.41
SR PROJECTS	\$2,508.29		\$2,508.29
<b>TOTAL EXPENDITURES</b>	<b>\$144,763.75</b>	<b>\$0.00</b>	<b>\$144,763.75</b>
<b>REVENUES OVER EXPENDITURES</b>			
<b>EXCESS (DIFICIENCY)</b>	<b>-\$126,737.45</b>	<b>\$2.63</b>	<b>-\$126,734.82</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
**Tansfer in	\$0.00	\$0.00	\$0.00
**Transfer out	\$0.00	\$0.00	\$0.00
**Adjustments	\$0.00		\$0.00
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-\$126,737.45</b>	<b>\$2.63</b>	<b>-\$126,734.82</b>
<b>FUND BALANCES, BEGINNING OF MONTH</b>	<b>\$932,587.69</b>	<b>\$3,137.50</b>	<b>\$935,725.19</b>
<b>END OF MONTH</b>	<b>\$805,850.24</b>	<b>\$3,140.13</b>	<b>\$808,990.37</b>



# PALOS HEIGHTS PUBLIC LIBRARY

## GENERAL FUND BUDGETARY COMPARISON SCHEDULE MONTH ENDING: JUNE 2024

	BUDGETED AMOUNTS		Actual	Variance	Balance
	Original	Final		With Final Budget	%
<b>REVENUES</b>					
PROPERTY TAXES	\$1,925,499.39	\$1,925,499.39	\$993,447.60	\$932,051.79	51.59%
CORPORATE REPLACEMENT TAX	\$30,000.00	\$30,000.00	\$24,912.99	\$5,087.01	83.04%
<b>DIRECT REVENUES</b>					
<b>FRONT DESK</b>					
Fines/Lost/Damaged	\$2,500.00	\$2,500.00	\$886.93	\$1,613.07	35.48%
Cards - Non Resident Only	\$1,800.00	\$1,800.00	\$906.57	\$893.43	50.37%
Miscellaneous	\$3,500.00	\$3,500.00	\$2,272.31	\$1,227.69	64.92%
<b>MISCELLANEOUS REIMBURSEMENTS</b>					
Book Sale	\$11,000.00	\$11,000.00	\$6,408.36	\$4,591.64	58.26%
Miscellaneous	\$12,784.00	\$12,784.00	\$15,186.50	-\$2,402.50	118.79%
<b>DONATIONS / GIFTS</b>					
Restricted	\$1,000.00	\$1,000.00	\$80.00	\$920.00	8.00%
Unrestricted	\$15,000.00	\$15,000.00	\$455.54	\$14,544.46	3.04%
Planned Giving	\$15,000.00	\$15,000.00	\$200.00	\$14,800.00	0.00%
<b>COPIER</b>	\$4,000.00	\$4,000.00	\$2,935.33	\$1,064.67	73.38%
<b>GRANTS</b>	\$17,800.30	\$17,800.30	\$0.00	\$17,800.30	0.00%
<b>INTEREST</b>	\$6,575.00	\$6,575.00	\$4,498.46	\$2,076.54	68.42%
<b>TOTAL REVENUES</b>	<b>\$2,046,458.69</b>	<b>\$2,046,458.69</b>	<b>\$1,052,190.59</b>	<b>\$994,268.10</b>	<b>51.42%</b>
<b>PERSONNEL SERVICES</b>					
Operational Salaries	\$964,446.00	\$964,446.00	\$481,453.38	-\$482,992.62	-50.08%
Employee Benefits	\$293,484.36	\$293,484.36	\$144,814.20	-\$148,670.16	-50.66%
Staff & Board Development	\$10,500.00	\$10,500.00	\$5,540.90	-\$4,959.10	-47.23%
<b>CONTRACTUAL SERVICES</b>	\$186,983.88	\$186,983.88	\$83,230.35	-\$103,753.53	-55.49%
<b>BUILDING MAINTENANCE</b>	\$46,404.69	\$46,404.69	\$20,402.57	-\$26,002.12	-56.03%
<b>INSURANCE</b>	\$23,087.56	\$23,087.56	\$22,679.80	-\$407.76	-1.77%
<b>UTILITIES</b>	\$14,193.12	\$14,193.12	\$4,267.54	-\$9,925.58	-69.93%
<b>SUPPLIES</b>	\$26,595.00	\$26,595.00	\$13,818.51	-\$12,776.49	-48.04%
<b>CAPITAL EXPENSES</b>	\$478,500.00	\$478,500.00	\$22,749.04	-\$455,750.96	-95.25%
<b>MEDIA</b>	\$179,278.95	\$179,278.95	\$75,005.40	-\$104,273.55	-58.16%
<b>REIMBURSEMENTS</b>	\$47,985.13	\$47,985.13	\$28,465.17	-\$19,519.96	-40.68%
<b>SR PROJECTS</b>	\$25,000.00	\$25,000.00	\$17,914.28	-\$7,085.72	-28.34%
<b>TOTAL EXPENDITURES</b>	<b>\$2,296,458.69</b>	<b>\$2,296,458.69</b>	<b>\$920,341.14</b>	<b>-\$1,376,117.55</b>	<b>-59.92%</b>
<b>REVENUES OVER EXPENDITURES - EXCESS (DEFICIENCY)</b>	<b>-\$250,000.00</b>	<b>-\$250,000.00</b>	<b>\$131,849.45</b>	<b>-\$381,849.45</b>	
<b>OTHER FINANCING USES</b>					
Transfer In			\$0.00		
Transfer Out (Special Reserve Transfer)			\$0.00		
<b>TOTAL OTHER FINANCING USES</b>			<b>\$0.00</b>		
<b>NET CHANGE IN FUND BALANCE</b>			<b>\$131,849.45</b>		
<b>FUND BALANCE</b>					
BEGINNING OF YEAR			\$603,369.11		
<b>YTD MONTH ENDING</b>			<b>\$735,218.56</b>		
			<b>-\$734,050.69</b>		





# PALOS HEIGHTS PUBLIC LIBRARY

## GENERAL FUND

## BUDGETARY COMPARISON OF EXPENDITURES MONTH ENDING: JUNE 2024

	BUDGET 2024	CURRENT MONTH	EXPENDITURES Y.T.D.	REMAINING BALANCE	PERCENTAGE REMAINING
<b>PERSONNEL SERVICES</b>					
<b>OPERATIONAL SALARIES</b>					
4311 SALARIED EMPLOYEES	\$746,139.40	\$57,281.82	\$372,961.84	\$373,177.56	50.01%
4312 HOURLY EMPLOYEES	\$213,106.60	\$16,314.48	\$107,816.54	\$105,290.06	49.41%
4313 ADDITIONAL COMPENSATION	\$5,200.00	\$0.00	\$675.00	\$4,525.00	87.02%
<b>TOTAL OPERATIONAL SALARIES</b>	<b>\$964,446.00</b>	<b>\$73,596.30</b>	<b>\$481,453.38</b>	<b>\$482,992.62</b>	<b>50.08%</b>
<b>EMPLOYEE BENEFITS</b>					
4331 ILL. MUNI. RETIREMENT FUND	\$75,248.61	\$5,672.34	\$36,842.27	\$38,406.34	51.04%
4332 SOCIAL SECURITY - FICA	\$73,382.32	\$5,580.03	\$36,396.45	\$36,985.87	50.40%
4333 INSURANCE	\$143,853.43	\$11,964.13	\$71,575.48	\$72,277.95	50.24%
4334 CLOTHING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	100.00%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$293,484.36</b>	<b>\$23,216.50</b>	<b>\$144,814.20</b>	<b>\$148,670.16</b>	<b>50.66%</b>
<b>STAFF &amp; BOARD DEVELOPMENT</b>					
4351 MEMBERSHIP FEES	\$2,200.00	\$1,260.00	\$2,236.00	-\$36.00	-1.64%
4352 BOARD DEVELOPMENT	\$800.00	\$0.00	\$259.99	\$540.01	67.50%
4353 ADMINISTRATOR	\$500.00	\$150.00	\$185.70	\$314.30	62.86%
4354 PROFESSIONAL STAFF	\$5,000.00	\$150.00	\$2,335.17	\$2,664.83	53.30%
4355 SUPPORT STAFF	\$1,000.00	\$0.00	\$492.00	\$508.00	50.80%
4356 MILEAGE REIMBURSEMENT	\$1,000.00	\$28.62	\$532.04	\$467.96	46.80%
<b>TOTAL STAFF &amp; BOARD DEVELOPMENT</b>	<b>\$10,500.00</b>	<b>\$1,588.62</b>	<b>\$6,040.90</b>	<b>\$4,459.10</b>	<b>42.47%</b>
<b>GROUP TOTAL PERSONNEL SERVICES</b>	<b>\$1,268,430.36</b>	<b>\$98,401.42</b>	<b>\$632,308.48</b>	<b>\$636,121.88</b>	<b>50.15%</b>
<b>CONTRACTUAL SERVICES</b>					
<b>PROFESSIONAL SERVICES</b>					
4361 AUDIT FEES	\$7,171.50	\$0.00	\$5,200.00	\$1,971.50	27.49%
4362 LEGAL FEES	\$2,000.00	\$0.00	\$748.50	\$1,251.50	62.58%
4363 CONSULTANT FEES	\$500.00	\$0.00	\$0.00	\$500.00	100.00%
4364 APPRAISAL	\$3,500.00	\$0.00	\$0.00	\$3,500.00	100.00%
4365 ACCOUNTANT	\$4,714.50	\$365.00	\$2,190.00	\$2,524.50	53.55%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$17,886.00</b>	<b>\$365.00</b>	<b>\$8,138.50</b>	<b>\$9,747.50</b>	<b>54.50%</b>
<b>OUTSIDE SERVICES</b>					
4412 PAYROLL SERVICES	\$4,800.00	\$318.52	\$2,647.32	\$2,152.68	44.85%
4414 ALARM	\$3,226.00	\$744.00	\$1,984.37	\$1,241.63	38.49%
4416 MAINTENANCE	\$39,000.00	\$2,909.86	\$19,671.68	\$19,328.32	49.56%
4417 SWAN	\$30,238.74	\$0.00	\$14,917.74	\$15,321.00	50.67%
4418 TECHNOLOGY	\$38,010.00	\$5,996.82	\$13,420.46	\$24,589.54	64.69%
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$115,274.74</b>	<b>\$9,969.20</b>	<b>\$52,641.57</b>	<b>\$62,633.17</b>	<b>54.33%</b>
<b>PRINTING</b>					
4424 NEWSLETTER PRINTING	\$18,823.14	\$0.00	\$6,284.55	\$12,538.59	66.61%
<b>TOTAL PRINTING</b>	<b>\$18,823.14</b>	<b>\$0.00</b>	<b>\$6,284.55</b>	<b>\$12,538.59</b>	<b>66.61%</b>
<b>PROGRAMMING</b>					
4451 YOUTH & TEEN PROGRAMMING	\$10,000.00	\$1,812.84	\$4,275.61	\$5,724.39	57.24%
4452 PUBLIC SERVICES PROGRAMMING	\$13,000.00	\$1,266.27	\$5,689.57	\$7,310.43	56.23%
4454 GENERAL PROGRAMMING	\$9,000.00	\$699.03	\$3,107.64	\$5,892.36	65.47%
<b>TOTAL PROGRAMMING</b>	<b>\$32,000.00</b>	<b>\$3,778.14</b>	<b>\$13,072.82</b>	<b>\$18,927.18</b>	<b>59.15%</b>
<b>PUBLIC RELATIONS</b>					
4461 Public Relations	\$3,000.00	\$902.85	\$2,592.91	\$407.09	13.57%
<b>TOTAL PUBLIC RELATIONS</b>	<b>\$3,000.00</b>	<b>\$902.85</b>	<b>\$2,592.91</b>	<b>\$407.09</b>	<b>13.57%</b>
<b>GROUP TOTAL CONTRACTUAL SERVICES</b>	<b>\$186,983.88</b>	<b>\$15,015.19</b>	<b>\$82,730.35</b>	<b>\$104,253.53</b>	<b>55.76%</b>



PALOS HEIGHTS  
PUBLIC LIBRARY

GENERAL FUND

BUDGETARY COMPARISON OF EXPENDITURES  
MONTH ENDING: JUNE 2024

	BUDGET 2024	CURRENT MONTH	EXPENDITURES Y.T.D.	REMAINING BALANCE	PERCENTAGE REMAINING
<b>BUILDING MAINTENANCE</b>					
<b>REPAIRS &amp; MAINTENANCE</b>					
4431 PEST CONTROL	\$856.68	\$64.90	\$389.40	\$467.28	54.55%
4432 HEATING/COOLING SERVICE	\$12,600.00	\$212.50	\$212.50	\$12,387.50	98.31%
4434 BUILDING REPAIRS	\$9,000.00	\$2,118.27	\$9,000.00	\$0.00	0.00%
4436 LAWN MAINTENANCE	\$9,574.57	\$1,190.97	\$3,332.88	\$6,241.69	65.19%
4437 SNOW REMOVAL	\$6,554.96	\$0.00	\$3,358.00	\$3,196.96	48.77%
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>\$38,586.21</b>	<b>\$3,586.64</b>	<b>\$16,292.78</b>	<b>\$22,293.43</b>	<b>57.78%</b>
<b>EQUIPMENT MAINTENANCE</b>					
4531 COPIER	\$7,578.48	\$789.14	\$4,109.79	\$3,468.69	45.77%
4533 OTHER EQUIPMENT	\$240.00	\$0.00	\$0.00	\$240.00	100.00%
<b>TOTAL EQUIPMENT MAINTENANCE</b>	<b>\$7,818.48</b>	<b>\$789.14</b>	<b>\$4,109.79</b>	<b>\$3,708.69</b>	<b>47.43%</b>
<b>GROUP TOTAL BUILDING MAINTENANCE</b>	<b>\$46,404.69</b>	<b>\$4,375.78</b>	<b>\$20,402.57</b>	<b>\$26,002.12</b>	<b>56.03%</b>
<b>INSURANCE</b>					
4441 BLDG. & CONTENTS/GLASS/LIMRICC	\$21,346.66	\$0.00	\$20,938.90	\$407.76	1.91%
4443 DISABILITY (WORKMEN'S COMP)	\$1,740.90	\$0.00	\$1,740.90	\$0.00	0.00%
<b>GROUP TOTAL INSURANCE</b>	<b>\$23,087.56</b>	<b>\$0.00</b>	<b>\$22,679.80</b>	<b>\$407.76</b>	<b>1.77%</b>
<b>UTILITIES</b>					
4472 WATER	\$2,750.00	\$594.84	\$1,579.08	\$1,170.92	42.58%
4473 GAS	\$2,500.00	\$0.00	\$0.00	\$2,500.00	100.00%
4474 TELEPHONE/FAX	\$2,625.00	\$193.06	\$1,128.38	\$1,496.62	57.01%
4475 INTERNET/LOCAL AREA NET	\$6,318.12	\$460.05	\$1,560.08	\$4,758.04	75.31%
<b>GROUP TOTAL UTILITIES</b>	<b>\$14,193.12</b>	<b>\$1,247.95</b>	<b>\$4,267.54</b>	<b>\$9,925.58</b>	<b>69.93%</b>
<b>SUPPLIES</b>					
<b>OFFICE SUPPLIES</b>					
4511 PUBLIC SERVICES SUPPLIES	\$1,000.00	\$84.72	\$450.23	\$549.77	54.98%
4512 YOUTH & TEEN SERVICES SUPPLIES	\$2,000.00	\$86.49	\$384.38	\$1,615.62	80.78%
4514 BUSINESS OFFICE SUPPLIES	\$3,200.00	\$58.82	\$920.58	\$2,279.42	71.23%
4515 TECHNICAL SERVICES SUPPLIES	\$6,000.00	\$450.55	\$3,723.48	\$2,276.52	37.94%
4516 CIRCULATION SUPPLIES	\$3,050.00	\$37.48	\$1,687.57	\$1,362.43	44.67%
4518 LOCAL HISTORY SUPPLIES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	100.00%
4519 HOSPITALITY SUPPLIES	\$1,200.00	\$55.80	\$281.44	\$918.56	76.55%
<b>TOTAL OFFICE SUPPLIES</b>	<b>\$17,450.00</b>	<b>\$773.86</b>	<b>\$7,447.68</b>	<b>\$10,002.32</b>	<b>57.32%</b>
<b>JANITORIAL/CLEANING SUPPLIES</b>					
4541 MAINTENANCE/CLEANING SUPPLIES	\$4,450.00	\$521.57	\$3,329.82	\$1,120.18	25.17%
<b>TOTAL JANITORIAL/CLEANINGSUPPLIES</b>	<b>\$4,450.00</b>	<b>\$521.57</b>	<b>\$3,329.82</b>	<b>\$1,120.18</b>	<b>25.17%</b>
<b>MAILING EXPENSES &amp; FEES</b>					
4551 POSTAGE & HANDLING	\$600.00	\$40.13	\$321.01	\$278.99	46.50%
4553 BULK FEES & PERMITS	\$4,095.00	\$800.00	\$2,720.00	\$1,375.00	33.58%
<b>TOTAL OFFICE EXPENSE</b>	<b>\$4,695.00</b>	<b>\$840.13</b>	<b>\$3,041.01</b>	<b>\$1,653.99</b>	<b>35.23%</b>
<b>GROUP TOTAL SUPPLIES</b>	<b>\$26,595.00</b>	<b>\$2,135.56</b>	<b>\$13,818.51</b>	<b>\$12,776.49</b>	<b>48.04%</b>
<b>CAPITAL EXPENSES</b>					
4631 SPECIAL RESERVES REPLENISHMENT	\$478,500.00	\$8,927.19	\$22,749.04	\$455,750.96	95.25%
<b>GROUP TOTAL CAPITAL EXPENSES</b>	<b>\$478,500.00</b>	<b>\$8,927.19</b>	<b>\$22,749.04</b>	<b>\$455,750.96</b>	<b>95.25%</b>



# PALOS HEIGHTS PUBLIC LIBRARY

## GENERAL FUND

### BUDGETARY COMPARISON OF EXPENDITURES MONTH ENDING: JUNE 2024

		BUDGET 2024	CURRENT MONTH	EXPENDITURES Y.T.D.	REMAINING BALANCE	PERCENTAGE REMAINING
4710A	DATABASES - Adult	\$27,000.00	\$800.00	\$8,080.29	\$18,919.71	70.07%
4710B	DATABASES - Youth	\$6,000.00	\$0.00	\$1,583.16	\$4,416.84	73.61%
4711	PERIODICALS	\$14,500.00	\$0.00	\$901.64	\$13,598.36	93.78%
4712	CONTINUATIONS	\$600.00	\$22.73	\$91.62	\$508.38	84.73%
4714	LARGE PRINT	\$5,500.00	\$380.02	\$2,083.51	\$3,416.49	62.12%
4715	BOOKS - Adult	\$32,300.00	\$3,173.67	\$14,651.48	\$17,648.52	54.64%
4716	BOOKS - Youth	\$33,000.00	\$1,685.48	\$16,408.99	\$16,591.01	50.28%
4717	VIDEOS - Adult	\$4,500.00	\$407.87	\$1,815.43	\$2,684.57	59.66%
4718	VIDEOS - Youth	\$1,300.00	\$134.18	\$417.55	\$882.45	67.88%
4719	AUDIOBOOKS/PLAYAWAYS - Adult	\$2,000.00	\$210.95	\$731.83	\$1,268.17	63.41%
4720	AUDIOBOOKS/PLAYAWAYS - Youth	\$3,250.00	\$0.00	\$0.00	\$3,250.00	100.00%
4721	SOFTWARE	\$11,795.70	\$388.93	\$7,731.31	\$4,064.39	34.46%
4722	REALIA	\$1,000.00	\$12.04	\$356.19	\$643.81	64.38%
4723A	VIDEO GAMES - Youth	\$1,300.00	\$0.00	\$618.07	\$681.93	52.46%
4724	GADGETS & GIZMOS	\$1,000.00	\$218.48	\$1,000.00	\$0.00	0.00%
4725A	E-BOOKS - Adult	\$10,000.00	\$886.05	\$7,901.73	\$2,098.27	20.98%
4725B	E-AUDIOBOOKS - ADULT	\$13,000.00	\$1,055.56	\$7,136.12	\$5,863.88	45.11%
4726	EBOOKS - Youth	\$3,500.00	\$0.00	\$1,498.00	\$2,002.00	57.20%
4727	PRESS READER	\$7,733.25	\$0.00	\$1,998.48	\$5,734.77	74.16%
<b>GROUP TOTAL MEDIA</b>		<b>\$179,278.95</b>	<b>\$9,375.96</b>	<b>\$75,005.40</b>	<b>\$104,273.55</b>	<b>58.16%</b>
<b>MISCELLANEOUS - REIMBURSEMENTS</b>						
4900	MISCELLANEOUS	\$18,184.83	\$462.13	\$5,026.59	\$13,158.24	72.36%
4902	PER CAPITA / OTHER GRANTS	\$17,800.30	\$0.00	\$17,800.30	\$0.00	0.00%
4904	FRIENDS - BOOK SALES	\$11,000.00	\$2,283.56	\$5,607.56	\$5,392.44	49.02%
4906a	RESTRICTED DONATIONS	\$1,000.00	\$30.72	\$30.72	\$969.28	96.93%
4906b	FUNDRAISING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>GROUP TOTAL MISCELLANEOUS REIMBURSEMENTS</b>		<b>\$47,985.13</b>	<b>\$2,776.41</b>	<b>\$28,465.17</b>	<b>\$19,519.96</b>	<b>40.68%</b>
<b>SPECIAL RESERVE PROJECTS</b>						
7001	SPECIAL RESERVE - PROJECTS	\$25,000.00	\$2,508.29	\$17,914.28	\$7,085.72	28.34%
<b>GROUP TOTAL SPECIAL RESERVES - PROJECTS</b>		<b>\$25,000.00</b>	<b>\$2,508.29</b>	<b>\$17,914.28</b>	<b>\$7,085.72</b>	
<b>TOTAL EXPENDITURES</b>		<b>\$2,296,458.69</b>	<b>\$144,763.75</b>	<b>\$920,341.14</b>	<b>\$1,376,117.55</b>	<b>59.92%</b>



# PALOS HEIGHTS PUBLIC LIBRARY

## GENERAL FUND - EXPENDITURE SUMMARY CHECKS FOR BOARD APPROVAL MONTH ENDING: JUNE 2024

Type	Date	Num	Memo	Account	Amount
Adducci Vega Financial Group, LLC					
Check	06/11/2024	5742	Invoice 202053820	4365 Accountant	\$365.00
Total for Adducci Vega Financial Group, LLC					\$365.00
Anderson Pest Solutions					
Check	06/10/2024	5739	Invoice 61863195	4431 Pest Control	\$64.90
Total for Anderson Pest Solutions					\$64.90
Art Excursions, Inc.					
Check	06/03/2024	5719	6.25.24 Georgia O'Keeffe	4452 Public Services Programming	\$360.00
Total for Art Excursions, Inc.					\$360.00
At&T - Fiber Line					
Check	06/06/2024	5723	Monthly Fee	4475 Internet	\$460.05
Total for At&T - Fiber Line					\$460.05
Baker & Taylor C205293 Continuations					
Expense	06/06/2024	BT Portal	05 May Continuations	4712 Continuations	\$22.73
Total for Baker & Taylor C205293 Continuations					\$22.73
Baker & Taylor L5346512 Youth Books					
Expense	06/06/2024	BT Portal	05 May YTS	4716 Books - Youth	\$1,079.28
Expense	06/06/2024	BT Portal	05 May pre processing fee	4515 Technical Services - Supplies	\$80.19
Total for Baker & Taylor L5346512 Youth Books					\$1,159.47
Baker & Taylor Summer Reading					
Expense	06/14/2024	BT PORTAL	Summer Reading	4451 Youth & Teen Programming	\$709.23
Total for Baker & Taylor Summer Reading					\$709.23
Book Page					
Check	06/06/2024	5733	Book Page Print 12 shipments	4461 Public Relations	\$744.00
Total for Book Page					\$744.00
CDW Government, Inc.					
Check	06/12/2024	5744	HANWHA WAVE PRO LIC (2)	4418 Technology	\$235.40
Total for CDW Government, Inc.					\$235.40
CENGAGE/Gale Learning					
Check	06/06/2024	5728	05 May Invoices	4714 Large Print Books	\$135.18
Total for CENGAGE/Gale Learning					\$135.18
CIT					
Check	06/10/2024	5738	Invoice 44939026	4531 Copier	\$631.54
Total for CIT					\$631.54
City Of Palos Heights IMRF					
Check	06/26/2024	23059	06 June Payment	4331 IMRF III. Muni. Ret. Fund	\$5,672.34
Check	06/26/2024	23059	FT Employee Contribution	2053 FT Employee Contribution	\$2,577.70
Check	06/26/2024	23059	PT Employee Contribution	2054 PT Employee Contribution	\$158.16
Check	06/26/2024	23059	06 June Payment	2055 Employee Paid Vol. IMRF	\$958.68
Total for City Of Palos Heights IMRF					\$9,366.88
City of Palos Hts. - Water Bill					
Check	06/22/2024	5747	Monthly bill	4472 Water	\$594.84
Total for City of Palos Hts. - Water Bill					\$594.84
ComEd					
Check	06/10/2024	5740	Billing through 5.2.24	4631 Special Reserves Replenishment	\$8,927.19
Total for ComEd					\$8,927.19
Cosmopolitan Building Services					
Check	06/10/2024	5737	06 June Janitorial Services Invoice 6637	4416 Maintenance	\$2,722.50
Total for Cosmopolitan Building Services					\$2,722.50
French Battlefields					
Check	06/03/2024	5715	6.6.24 The Men of Omaha Beach	4452 Public Services Programming	\$200.00
Total for French Battlefields					\$200.00
Greg Alexander					
Check	06/03/2024	5717	6.22.24 Hard Day's Night	4904 Reimb. - Friends Book Sales	\$300.00
Total for Greg Alexander					\$300.00
GT Mechanical					
Expense	06/06/2024	ACH GT	IT AC repair	4432 Heating/Cooling Service	\$212.50
Total for GT Mechanical					\$212.50
HR Source					
Check	06/03/2024	5721	Invoice 20104 Supplemental Report 2024	4353 Administrator	\$150.00
Check	06/06/2024	5735	Invoice FY25-63115 Membership	4351 Membership Fees	\$760.00
Check	06/06/2024	5735	Invoice FY25-63115 Membership	4363 Consultant Fees	\$500.00
Total for HR Source					\$1,410.00



# PALOS HEIGHTS PUBLIC LIBRARY

## GENERAL FUND - EXPENDITURE SUMMARY CHECKS FOR BOARD APPROVAL MONTH ENDING: JUNE 2024

Type	Date	Num	Memo	Account	Amount
Impact Networking, Inc					
Check	06/06/2024	5724	Overages group total	4531 Copier	\$157.60
Total for Impact Networking, Inc					\$157.60
Independent Construction Services					
Check	06/06/2024	5734	YTS Diner	4434 Building Repairs	\$443.56
Total for Independent Construction Services					\$443.56
Ingram					
Check	06/06/2024	5731	05 May Invoices	4714 Large Print Books	\$244.84
Check	06/06/2024	5731	05 May Invoices	4715 Books - Adult	\$3,173.67
Check	06/06/2024	5731	05 May Invoices	4716 Books - Youth	\$606.20
Check	06/06/2024	5731	05 May Pre processing fee	4515 Technical Services - Supplies	\$159.39
Check	06/06/2024	5731	PHWC-LOUGH	4906a Reimb. - Restricted Donations	\$30.72
Total for Ingram					\$4,214.82
Janus Films					
Check	06/03/2024	5718	6/22/24 A Hard Days Night Screening	4904 Reimb. - Friends Book Sales	\$150.00
Total for Janus Films					\$150.00
JR Midwest Irrigation Co.					
Check	06/03/2024	5722	Invoice 422 Start up Irrigation	4436 Lawn Maintenance	\$140.00
Total for JR Midwest Irrigation Co.					\$140.00
LIMRiCC-Employees					
Expense	06/06/2024	ACH LIM	06 June	4333 Insurance	\$11,922.27
Expense	06/06/2024	ACH LIM	Employee Paid LIMRiCC	2050 Employee Paid LIMRiCC	\$654.76
Expense	06/06/2024	ACH LIM	Retiree Reimb. for Medical Coverage	4900 Miscellaneous - Reimbursements	\$1,079.37
Total for LIMRiCC-Employees					\$13,656.40
Maddox, Susan					
Check	06/03/2024	5716	6.11.24 Great picnic cuisine	4452 Public Services Programming	\$350.00
Total for Maddox, Susan					\$350.00
Mary Beth Sexton					
Check	06/06/2024	5727	Card Class	4452 Public Services Programming	\$226.00
Total for Mary Beth Sexton					\$226.00
M. DiFoggio Plumbing Co. Inc.					
Check	06/10/2024	5741	Parking lot hydrant repair	4434 Building Repairs	\$1,260.71
Check	06/10/2024	5741	Parking lot hydrant repair	7001 Special Reserves Projects	\$1,939.29
Total for M. DiFoggio Plumbing Co. Inc.					\$3,200.00
Midwest Tape - 19730					
Check	06/06/2024	5730	05 May Videos	4717 Videos - Adult	\$407.87
Check	06/06/2024	5730	05 May Audiobooks	4719 Audiobooks - Adult	\$210.95
Check	06/06/2024	5730	05 May Pre processing fee	4515 Technical Services - Supplies	\$50.12
Total for Midwest Tape - 19730					\$668.94
Midwest Tape - 19996					
Check	06/06/2024	5729	05 May Videos	4718 Videos - Youth	\$134.18
Check	06/06/2024	5729	05 May Pre processing fee	4515 Technical Services - Supplies	\$19.58
Total for Midwest Tape - 19996					\$153.76
Molly Page					
Check	06/03/2024	5714	6.4.24 What should we do this weekend?	4904 Reimb. - Friends Book Sales	\$300.00
Total for Molly Page					\$300.00
Motion Picture Licensing Corporation					
Check	06/12/2024	5743	MPLC Umbrella 8/1/24 to 7/31.25	4452 Public Services Programming	\$130.27
Check	06/12/2024	5743	MPLC Umbrella 8/1/24 to 7/31.25	4451 Youth & Teen Programming	\$130.27
Total for Motion Picture Licensing Corporation					\$260.54
NIR Roof Care, Inc					
Check	06/25/2024	5748	Semi Annual Maintenance	4434 Building Repairs	\$414.00
Total for NIR Roof Care, Inc					\$414.00
Old National Bank - Visa					
Expense	06/06/2024	ON Master Card	Arranging Time M. Matkowski	4354 Professional Staff	\$150.00
Expense	06/06/2024	ON Master Card	Geovision Camera (2)	4418 Technology	\$721.42
Expense	06/06/2024	ON Master Card	Disney Plus	4451 Youth & Teen Programming	\$9.99
Expense	06/06/2024	ON Master Card	Netflix will receive credit next month	4900 Miscellaneous - Reimbursements	\$15.49
Expense	06/06/2024	ON Master Card	SRP	4451 Youth & Teen Programming	\$438.35
Expense	06/06/2024	ON Master Card	SR Banner Stand / Tower Blocks	4454 General Programming	\$135.98
Expense	06/06/2024	ON Master Card	July 4th Candy	4461 Public Relations	\$158.85
Expense	06/06/2024	ON Master Card	Sip/Google	4474 Telephone/FAX	\$115.61
Expense	06/06/2024	ON Master Card	May Supplies	4511 Public Services - Supplies	\$70.74
Expense	06/06/2024	ON Master Card	SR Supplies	4512 Youth & Teen - Supplies	\$86.49
Expense	06/06/2024	ON Master Card	May Supplies	4514 Business Office - Supplies	\$58.82



# PALOS HEIGHTS PUBLIC LIBRARY

## GENERAL FUND - EXPENDITURE SUMMARY CHECKS FOR BOARD APPROVAL MONTH ENDING: JUNE 2024

Type	Date	Num	Memo	Account	Amount
Old National Bank - Visa (con't)					
Expense	06/06/2024	ON Master Card	May Supplies	4515 Technical Services - Supplies	\$133.79
Expense	06/06/2024	ON Master Card	May Supplies	4516 Circulation - Supplies	\$37.48
Expense	06/06/2024	ON Master Card	Kcups	4519 Hospitality - Supplies	\$55.80
Expense	06/06/2024	ON Master Card	May Supplies	4541 Maintenance/Cleaning Supplies	\$449.75
Expense	06/06/2024	ON Master Card	OCLC	4551 Postage & Handling	\$15.68
Expense	06/06/2024	ON Master Card	Meetup renewal	4721 Software	\$98.94
Expense	06/06/2024	ON Master Card	Adobe/Zoom/Duo	4721 Software	\$289.99
Expense	06/06/2024	ON Master Card	Gizmos & Gadgets	4724 Gadgets & Gizmos	\$218.48
Expense	06/06/2024	ON Master Card	--	4900 Miscellaneous - Reimbursements	-\$632.73
Expense	06/06/2024	ON Master Card	Fab Lab Supplies	4904 Reimb. - Friends Book Sales	\$167.52
Expense	06/06/2024	ON Master Card	SRP	4904 Reimb. - Friends Book Sales	\$140.56
Expense	06/06/2024	ON Master Card	Train Station Book Rack	4904 Reimb. - Friends Book Sales	\$200.49
Expense	06/06/2024	ON Master Card	Fan Con Arcade	4904 Reimb. - Friends Book Sales	\$1,000.00
Expense	06/06/2024	ON Master Card	Slatwall G&G	7001 Special Reserves Projects	\$569.00
Expense	06/06/2024	ON Master Card	Aurelio's staff lunch SR kick off	4454 General Programming	\$85.48
Expense	06/06/2024	ON Master Card	Fan Con Moana & Maui	4454 General Programming	\$440.00
Expense	06/06/2024	ON Master Card	SRP	4904 Reimb. - Friends Book Sales	\$24.99
Expense	06/06/2024	ON Master Card	Gizmos & Gadgets	4722 Realia	\$12.04
Total for Old National Bank - Visa					\$5,269.00
Otis Elevator					
Expense	06/20/2024	OTIS PORTAL	Invoice 100401587432	4416 Maintenance	\$187.36
Total for Otis Elevator					\$187.36
OverDrive, Inc.					
Check	06/14/2024	5745	01658CO24176391	4725B E-Audiobooks - Adult	\$1,055.56
Check	06/14/2024	5745	01658CO24176392	4725A E-Books - Adult	\$886.05
Total for OverDrive, Inc.					\$1,941.61
Paylocity Payroll Billing					
Expense	06/14/2024	EFT	--	4412 Payroll Services	\$114.58
Expense	06/28/2024	EFT	--	4412 Payroll Services	\$203.94
Total for Paylocity Payroll Billing					\$318.52
Paylocity Payroll Net					
Expense	06/14/2024	EFT	--	4311 Salaried Employees	\$20,110.39
Expense	06/14/2024	EFT	--	4312 Hourly Employees	\$6,954.55
Expense	06/14/2024	EFT	EN SRP Supplies	4454 General Programming	\$37.57
Expense	06/14/2024	EFT	EN 04 Apr homebound deliveries	4356 Mileage Reimbursement	\$5.24
Expense	06/14/2024	EFT	SL US Postal Service postage book return	4551 Postage & Handling	\$24.45
Expense	06/14/2024	EFT	SL Walgreens Supplies	4515 Technical Services - Supplies	\$7.48
Expense	06/28/2024	EFT	--	4311 Salaried Employees	\$20,595.65
Expense	06/28/2024	EFT	--	4312 Hourly Employees	\$6,780.87
Expense	06/28/2024	EFT	05 May Homebound deliveries BS	4356 Mileage Reimbursement	\$23.38
Expense	06/28/2024	EFT	Movie program popcorn	4511 Public Services - Supplies	\$13.98
Total for Paylocity Payroll Net					\$54,553.56
Paylocity Payroll Taxes					
Expense	06/14/2024	EFT	--	4311 Salaried Employees	\$6,107.57
Expense	06/14/2024	EFT	--	4332 FICA Social Security	\$2,772.37
Expense	06/14/2024	EFT	--	4312 Hourly Employees	\$1,220.36
Expense	06/28/2024	EFT	--	4311 Salaried Employees	\$6,277.07
Expense	06/28/2024	EFT	--	4332 FICA Social Security	\$2,807.66
Expense	06/28/2024	EFT	--	4312 Hourly Employees	\$1,200.54
Total for Paylocity Payroll Taxes					\$20,385.57
Peerless Network, Inc					
Check	06/17/2024	5746	Invoice 53241	4474 Telephone/FAX	\$77.45
Total for Peerless Network, Inc					\$77.45
Pronunciator					
Check	06/06/2024	5736	Subscription 7.1.24 to 6.30.25	4710a Databases (Adult)	\$800.00
Total for Pronunciator					\$800.00
Quality Alarm System, Inc.					
Check	06/11/2024	5742	Invoice 152244	4414 Alarm	\$744.00
Total for Quality Alarm System, Inc.					\$744.00
Quill Corp.					
Check	06/26/2024	5749	Maint Supplies	4541 Maintenance/Cleaning Supplies	\$71.82
Total for Quill Corp.					\$71.82



PALOS HEIGHTS  
PUBLIC LIBRARY

GENERAL FUND - EXPENDITURE SUMMARY  
CHECKS FOR BOARD APPROVAL  
MONTH ENDING: JUNE 2024

Type	Date	Num	Memo	Account	Amount
Roy Erikson Outdoor Maintenance					
Check	06/06/2024	5726	Fertilizer & Herbicide	4436 Lawn Maintenance	\$135.00
Check	06/06/2024	5732	06 June Landscaping	4436 Lawn Maintenance	\$915.97
Total for Roy Erikson Outdoor Maintenance					\$1,050.97
T-Rexplorers LLC					
Check	06/03/2024	5720	6.14.24 Dinosaur Discoveries	4451 Youth & Teen Programming	\$525.00
Total for T-Rexplorers LLC					\$525.00
Truty, Marcin					
Expense	06/06/2024	ACH MT	05 May 24	4418 Technology	\$5,040.00
Total for Truty, Marcin					\$5,040.00
United States Treasury					
Check	06/26/2024	23058	Form 720	4333 Insurance	\$41.86
Total for United States Treasury					\$41.86
U.S. Post Office					
Check	06/14/2024	23057	Newsletter postage	4553 Bulk Fees & Permits	\$800.00
Total for U.S. Post Office					\$800.00
TOTAL CHECK FOR BOARD APPROVAL					\$144,763.75



# PALOS HEIGHTS PUBLIC LIBRARY

## SCHEDULE OF FUND BALANCES BY FINANCIAL INSTITUTION MONTH ENDING: JUNE 2024

	GENERAL FUND				SPECIAL RESERVES FUND		
ACCOUNT	OLD NATIONAL BANK CHECKING	OLD NATIONAL BANK MONEY MARKET	ILLINOIS FUNDS MONEY MARKET	PETTY CASH	OLD NATIONAL BANK BUILDING CONSTRUCTION CHECKING	OLD NATIONAL BANK MONEY MARKET	TOTAL FUND BALANCE
BEGINNING BALANCE	\$25,180.75	\$906,113.45	\$1,093.49	\$200.00	\$572.09	\$2,565.41	\$935,725.19
WITHDRAWALS	(\$144,763.75)						(\$144,763.75)
TRANSFERS	\$25,000.00	(\$25,000.00)					\$0.00
	\$50,000.00	(\$50,000.00)					
	\$60,000.00	(\$60,000.00)					
DEPOSITS	\$1,079.37	\$12,567.01					\$17,152.48
	\$259.35						
	\$200.00						
	\$161.85						
	\$138.55						
	\$249.30						
	\$2,497.05						
ADJUSTMENTS							\$0.00
INTEREST EARNED	\$0.63	\$868.34	\$4.85	N/A	N/A	\$2.63	\$876.45
ENDING BALANCE	\$20,003.10	\$784,548.80	\$1,098.34	\$200.00	\$572.09	\$2,568.04	\$808,990.37
TOTALS	\$805,850.24 GENERAL FUND				\$3,140.13 SPECIAL RESERVES FUND		\$808,990.37 TOTAL FUND BALANCE
INTEREST RATES	0.02%	1.26%	5.433%	N/A	N/A	1.26%	

TOTAL FUND BALANCE MONTH ENDING: JUNE 30, 2024  
\$808,990.37





PALOS HEIGHTS  
PUBLIC LIBRARY

BOARD MOTIONS APPROVED  
8/15/2024

		AMOUNT	PAGE(s)
MOTION TO APPROVE GENERAL FUND BILL LIST FOR THE MONTH OF:	JULY	\$161,064.22	6.1 to 6.4
MOTION TO APPROVE SPECIAL RESERVES FUND BILL LIST FOR THE MONTH OF:			
MOTION TO APPROVE TREASURER'S REPORT FOR THE MONTH ENDING:	7/31/2024	N/A	1



**PALOS HEIGHTS  
PUBLIC LIBRARY**

**STATEMENT OF FUND BALANCES  
MONTH ENDING: JULY 2024**

	GENERAL	SPECIAL RESERVE	TOTAL
<b>REVENUES</b>			
PROPERTY TAXES	\$456,969.10		\$456,969.10
CORPORATE REPLACEMENT TAX	\$0.00		\$0.00
<b>DIRECT REVENUES</b>			
FRONT DESK			
» Fines/Lost/Damaged	\$725.94		\$725.94
» Non Resident Cards	\$0.00		\$0.00
» Miscellaneous	\$324.47		\$324.47
<b>MISCELLANEOUS REIMBURSEMENTS</b>			
» Book Sale	\$1,065.20		\$1,065.20
» Miscellaneous	\$1,283.17		\$1,283.17
<b>DONATIONS/GIFTS</b>			\$0.00
» Restricted	\$600.00		\$600.00
» Annual Fundraising	\$1,023.59		\$1,023.59
» Planned Giving (Trusts/Wills)	\$50.00		\$50.00
<b>COPIER</b>	\$1,043.35		\$1,043.35
<b>GRANTS</b>	\$17,920.98		\$17,920.98
<b>INTEREST</b>	\$798.90	\$2.72	\$801.62
<b>TOTAL REVENUES</b>	<b>\$481,804.70</b>	<b>\$2.72</b>	<b>\$481,807.42</b>
<b>EXPENDITURES</b>			
PERSONNEL SERVICES			
» Operational Salaries	\$73,688.09		\$73,688.09
» Employee Benefits	\$23,181.64		\$23,181.64
» Staff & Board Development	\$399.88		\$399.88
CONTRACTUAL SERVICES	\$21,987.98		\$21,987.98
BUILDING MAINTENANCE	\$4,125.41		\$4,125.41
INSURANCE	\$0.00		\$0.00
UTILITIES	\$1,814.31		\$1,814.31
SUPPLIES	\$1,356.11		\$1,356.11
CAPITAL EXPENSES	\$303.54		\$303.54
MEDIA	\$28,550.15		\$28,550.15
REIMBURSEMENTS	\$1,735.94		\$1,735.94
SR PROJECTS	\$3,921.17		\$3,921.17
<b>TOTAL EXPENDITURES</b>	<b>\$161,064.22</b>	<b>\$0.00</b>	<b>\$161,064.22</b>
<b>REVENUES OVER EXPENDITURES</b>			
<b>EXCESS (DIFICIENCY)</b>	\$320,740.48	\$2.72	\$320,743.20
<b>OTHER FINANCING SOURCES (USES)</b>			
**Tansfer in	\$0.00	\$0.00	\$0.00
**Transfer out	\$0.00	\$0.00	\$0.00
**Adjustments	\$0.00		\$0.00
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$320,740.48</b>	<b>\$2.72</b>	<b>\$320,743.20</b>
<b>FUND BALANCES, BEGINNING OF MONTH</b>	<b>\$805,850.24</b>	<b>\$3,140.13</b>	<b>\$808,990.37</b>
<b>END OF MONTH</b>	<b>\$1,126,590.72</b>	<b>\$3,142.85</b>	<b>\$1,129,733.57</b>



# PALOS HEIGHTS PUBLIC LIBRARY

## GENERAL FUND BUDGETARY COMPARISON SCHEDULE MONTH ENDING: JULY 2024

	BUDGETED AMOUNTS		Actual	Variance	Balance
	Original	Final		With Final Budget	%
<b>REVENUES</b>					
PROPERTY TAXES	\$1,925,499.39	\$1,925,499.39	\$1,450,416.69	\$475,082.70	75.33%
CORPORATE REPLACEMENT TAX	\$30,000.00	\$30,000.00	\$24,912.99	\$5,087.01	83.04%
<b>DIRECT REVENUES</b>					
<b>FRONT DESK</b>					
Fines/Lost/Damaged	\$2,500.00	\$2,500.00	\$1,612.87	\$887.13	64.51%
Cards - Non Resident Only	\$1,800.00	\$1,800.00	\$906.57	\$893.43	50.37%
Miscellaneous	\$3,500.00	\$3,500.00	\$2,596.78	\$903.22	74.19%
<b>MISCELLANEOUS REIMBURSEMENTS</b>					
Book Sale	\$11,000.00	\$11,000.00	\$7,473.56	\$3,526.44	67.94%
Miscellaneous	\$12,784.00	\$12,784.00	\$16,469.67	-\$3,685.67	128.83%
<b>DONATIONS / GIFTS</b>					
Restricted	\$1,000.00	\$1,000.00	\$680.00	\$320.00	68.00%
Unrestricted	\$15,000.00	\$15,000.00	\$1,729.13	\$13,270.87	11.53%
Planned Giving	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	0.00%
<b>COPIER</b>	\$4,000.00	\$4,000.00	\$3,978.68	\$21.32	99.47%
<b>GRANTS</b>	\$17,800.30	\$17,800.30	\$17,920.98	-\$120.68	100.68%
<b>INTEREST</b>	\$6,575.00	\$6,575.00	\$5,297.36	\$1,277.64	80.57%
<b>TOTAL REVENUES</b>	<b>\$2,046,458.69</b>	<b>\$2,046,458.69</b>	<b>\$1,533,995.28</b>	<b>\$512,463.41</b>	<b>74.96%</b>
<b>PERSONNEL SERVICES</b>					
Operational Salaries	\$964,446.00	\$964,446.00	\$555,141.47	-\$409,304.53	-42.44%
Employee Benefits	\$293,484.36	\$293,484.36	\$167,995.84	-\$125,488.52	-42.76%
Staff & Board Development	\$10,500.00	\$10,500.00	\$5,940.78	-\$4,559.22	-43.42%
<b>CONTRACTUAL SERVICES</b>	\$186,983.88	\$186,983.88	\$105,218.33	-\$81,765.55	-43.73%
<b>BUILDING MAINTENANCE</b>	\$46,404.69	\$46,404.69	\$24,527.98	-\$21,876.71	-47.14%
<b>INSURANCE</b>	\$23,087.56	\$23,087.56	\$22,679.80	-\$407.76	-1.77%
<b>UTILITIES</b>	\$14,193.12	\$14,193.12	\$6,081.85	-\$8,111.27	-57.15%
<b>SUPPLIES</b>	\$26,595.00	\$26,595.00	\$15,174.62	-\$11,420.38	-42.94%
<b>CAPITAL EXPENSES</b>	\$478,500.00	\$478,500.00	\$23,052.58	-\$455,447.42	-95.18%
<b>MEDIA</b>	\$179,278.95	\$179,278.95	\$103,555.55	-\$75,723.40	-42.24%
<b>REIMBURSEMENTS</b>	\$47,985.13	\$47,985.13	\$30,201.11	-\$17,784.02	-37.06%
<b>SR PROJECTS</b>	\$25,000.00	\$25,000.00	\$21,835.45	-\$3,164.55	-12.66%
<b>TOTAL EXPENDITURES</b>	<b>\$2,296,458.69</b>	<b>\$2,296,458.69</b>	<b>\$1,081,405.36</b>	<b>-\$1,215,053.33</b>	<b>-52.91%</b>
<b>REVENUES OVER EXPENDITURES - EXCESS (DEFICIENCY)</b>	<b>-\$250,000.00</b>	<b>-\$250,000.00</b>	<b>\$452,589.92</b>	<b>-\$702,589.92</b>	
<b>OTHER FINANCING USES</b>					
Transfer In			\$0.00		
Transfer Out (Special Reserve Transfer)			\$0.00		
<b>TOTAL OTHER FINANCING USES</b>			<b>\$0.00</b>		
<b>NET CHANGE IN FUND BALANCE</b>			<b>\$452,589.92</b>		
<b>FUND BALANCE</b>					
BEGINNING OF YEAR			\$603,369.11		
<b>YTD MONTH ENDING</b>			<b>\$1,055,959.03</b>		
			<b>-\$734,050.69</b>		



# PALOS HEIGHTS PUBLIC LIBRARY

## GENERAL FUND BUDGETARY COMPARISON OF EXPENDITURES MONTH ENDING: JULY 2024

	BUDGET 2024	CURRENT MONTH	EXPENDITURES Y.T.D.	REMAINING BALANCE	PERCENTAGE REMAINING
<b>PERSONNEL SERVICES</b>					
<b>OPERATIONAL SALARIES</b>					
4311 SALARIED EMPLOYEES	\$746,139.40	\$57,281.82	\$430,243.66	\$315,895.74	42.34%
4312 HOURLY EMPLOYEES	\$213,106.60	\$16,406.27	\$124,222.81	\$88,883.79	41.71%
4313 ADDITIONAL COMPENSATION	\$5,200.00	\$0.00	\$675.00	\$4,525.00	87.02%
<b>TOTAL OPERATIONAL SALARIES</b>	<b>\$964,446.00</b>	<b>\$73,688.09</b>	<b>\$555,141.47</b>	<b>\$409,304.53</b>	<b>42.44%</b>
<b>EMPLOYEE BENEFITS</b>					
4331 ILL. MUNI. RETIREMENT FUND	\$75,248.61	\$5,672.32	\$42,514.59	\$32,734.02	43.50%
4332 SOCIAL SECURITY - FICA	\$73,382.32	\$5,587.05	\$41,983.50	\$31,398.82	42.79%
4333 INSURANCE	\$143,853.43	\$11,922.27	\$83,497.75	\$60,355.68	41.96%
4334 CLOTHING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	100.00%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$293,484.36</b>	<b>\$23,181.64</b>	<b>\$167,995.84</b>	<b>\$125,488.52</b>	<b>42.76%</b>
<b>STAFF &amp; BOARD DEVELOPMENT</b>					
4351 MEMBERSHIP FEES	\$2,200.00	\$125.00	\$1,861.00	\$339.00	15.41%
4352 BOARD DEVELOPMENT	\$800.00	\$0.00	\$259.99	\$540.01	67.50%
4353 ADMINISTRATOR	\$500.00	\$225.00	\$410.70	\$89.30	17.86%
4354 PROFESSIONAL STAFF	\$5,000.00	\$23.15	\$2,358.32	\$2,641.68	52.83%
4355 SUPPORT STAFF	\$1,000.00	\$0.00	\$492.00	\$508.00	50.80%
4356 MILEAGE REIMBURSEMENT	\$1,000.00	\$26.73	\$558.77	\$441.23	44.12%
<b>TOTAL STAFF &amp; BOARD DEVELOPMENT</b>	<b>\$10,500.00</b>	<b>\$399.88</b>	<b>\$5,940.78</b>	<b>\$4,559.22</b>	<b>43.42%</b>
<b>GROUP TOTAL PERSONNEL SERVICES</b>	<b>\$1,268,430.36</b>	<b>\$97,269.61</b>	<b>\$729,078.09</b>	<b>\$539,352.27</b>	<b>42.52%</b>
<b>CONTRACTUAL SERVICES</b>					
<b>PROFESSIONAL SERVICES</b>					
4361 AUDIT FEES	\$7,171.50	\$0.00	\$5,200.00	\$1,971.50	27.49%
4362 LEGAL FEES	\$2,000.00	\$47.00	\$795.50	\$1,204.50	60.23%
4363 CONSULTANT FEES	\$500.00	\$0.00	\$500.00	\$0.00	0.00%
4364 APPRAISAL	\$3,500.00	\$590.00	\$590.00	\$2,910.00	83.14%
4365 ACCOUNTANT	\$4,714.50	\$365.00	\$2,555.00	\$2,159.50	45.81%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$17,886.00</b>	<b>\$1,002.00</b>	<b>\$9,640.50</b>	<b>\$8,245.50</b>	<b>46.10%</b>
<b>OUTSIDE SERVICES</b>					
4412 PAYROLL SERVICES	\$4,800.00	\$253.47	\$2,900.79	\$1,899.21	39.57%
4414 ALARM	\$3,226.00	\$0.00	\$1,984.37	\$1,241.63	38.49%
4416 MAINTENANCE	\$39,000.00	\$2,909.86	\$22,581.54	\$16,418.46	42.10%
4417 SWAN	\$30,238.74	\$6,854.50	\$21,772.24	\$8,466.50	28.00%
4418 TECHNOLOGY	\$38,010.00	\$5,288.17	\$18,708.63	\$19,301.37	50.78%
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$115,274.74</b>	<b>\$15,306.00</b>	<b>\$67,947.57</b>	<b>\$47,327.17</b>	<b>41.06%</b>
<b>PRINTING</b>					
4424 NEWSLETTER PRINTING	\$18,823.14	\$3,196.55	\$9,481.10	\$9,342.04	49.63%
<b>TOTAL PRINTING</b>	<b>\$18,823.14</b>	<b>\$3,196.55</b>	<b>\$9,481.10</b>	<b>\$9,342.04</b>	<b>49.63%</b>
<b>PROGRAMMING</b>					
4451 YOUTH & TEEN PROGRAMMING	\$10,000.00	\$1,096.95	\$5,372.56	\$4,627.44	46.27%
4452 PUBLIC SERVICES PROGRAMMING	\$13,000.00	\$1,135.00	\$6,824.57	\$6,175.43	47.50%
4454 GENERAL PROGRAMMING	\$9,000.00	\$251.48	\$3,359.12	\$5,640.88	62.68%
<b>TOTAL PROGRAMMING</b>	<b>\$32,000.00</b>	<b>\$2,483.43</b>	<b>\$15,556.25</b>	<b>\$16,443.75</b>	<b>51.39%</b>
<b>PUBLIC RELATIONS</b>					
4461 Public Relations	\$3,000.00	\$0.00	\$2,592.91	\$407.09	13.57%
<b>TOTAL PUBLIC RELATIONS</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$2,592.91</b>	<b>\$407.09</b>	<b>13.57%</b>
<b>GROUP TOTAL CONTRACTUAL SERVICES</b>	<b>\$186,983.88</b>	<b>\$21,987.98</b>	<b>\$105,218.33</b>	<b>\$81,765.55</b>	<b>43.73%</b>



PALOS HEIGHTS  
PUBLIC LIBRARY

GENERAL FUND

BUDGETARY COMPARISON OF EXPENDITURES  
MONTH ENDING: JULY 2024

	BUDGET 2024	CURRENT MONTH	EXPENDITURES Y.T.D.	REMAINING BALANCE	PERCENTAGE REMAINING
<b>BUILDING MAINTENANCE</b>					
<b>REPAIRS &amp; MAINTENANCE</b>					
4431 PEST CONTROL	\$856.68	\$64.90	\$454.30	\$402.38	46.97%
4432 HEATING/COOLING SERVICE	\$12,600.00	\$2,513.00	\$2,725.50	\$9,874.50	78.37%
4434 BUILDING REPAIRS	\$9,000.00	\$0.00	\$9,000.00	\$0.00	0.00%
4436 LAWN MAINTENANCE	\$9,574.57	\$915.97	\$4,248.85	\$5,325.72	55.62%
4437 SNOW REMOVAL	\$6,554.96	\$0.00	\$3,358.00	\$3,196.96	48.77%
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>\$38,586.21</b>	<b>\$3,493.87</b>	<b>\$19,786.65</b>	<b>\$18,799.56</b>	<b>48.72%</b>
<b>EQUIPMENT MAINTENANCE</b>					
4531 COPIER	\$7,578.48	\$631.54	\$4,741.33	\$2,837.15	37.44%
4533 OTHER EQUIPMENT	\$240.00	\$0.00	\$0.00	\$240.00	100.00%
<b>TOTAL EQUIPMENT MAINTENANCE</b>	<b>\$7,818.48</b>	<b>\$631.54</b>	<b>\$4,741.33</b>	<b>\$3,077.15</b>	<b>39.36%</b>
<b>GROUP TOTAL BUILDING MAINTENANCE</b>	<b>\$46,404.69</b>	<b>\$4,125.41</b>	<b>\$24,527.98</b>	<b>\$21,876.71</b>	<b>47.14%</b>
<b>INSURANCE</b>					
4441 BLDG. & CONTENTS/GLASS/LIMRICC	\$21,346.66	\$0.00	\$20,938.90	\$407.76	1.91%
4443 DISABILITY (WORKMEN'S COMP)	\$1,740.90	\$0.00	\$1,740.90	\$0.00	0.00%
<b>GROUP TOTAL INSURANCE</b>	<b>\$23,087.56</b>	<b>\$0.00</b>	<b>\$22,679.80</b>	<b>\$407.76</b>	<b>1.77%</b>
<b>UTILITIES</b>					
4472 WATER	\$2,750.00	\$1,170.92	\$2,750.00	\$0.00	0.00%
4473 GAS	\$2,500.00	\$0.00	\$0.00	\$2,500.00	100.00%
4474 TELEPHONE/FAX	\$2,625.00	\$183.34	\$1,311.72	\$1,313.28	50.03%
4475 INTERNET/LOCAL AREA NET	\$6,318.12	\$460.05	\$2,020.13	\$4,297.99	68.03%
<b>GROUP TOTAL UTILITIES</b>	<b>\$14,193.12</b>	<b>\$1,814.31</b>	<b>\$6,081.85</b>	<b>\$8,111.27</b>	<b>57.15%</b>
<b>SUPPLIES</b>					
<b>OFFICE SUPPLIES</b>					
4511 PUBLIC SERVICES SUPPLIES	\$1,000.00	\$84.55	\$534.78	\$465.22	46.52%
4512 YOUTH & TEEN SERVICES SUPPLIES	\$2,000.00	\$93.26	\$477.64	\$1,522.36	76.12%
4514 BUSINESS OFFICE SUPPLIES	\$3,200.00	\$345.34	\$1,265.92	\$1,934.08	60.44%
4515 TECHNICAL SERVICES SUPPLIES	\$6,000.00	\$358.70	\$4,082.18	\$1,917.82	31.96%
4516 CIRCULATION SUPPLIES	\$3,050.00	\$61.85	\$1,749.42	\$1,300.58	42.64%
4518 LOCAL HISTORY SUPPLIES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	100.00%
4519 HOSPITALITY SUPPLIES	\$1,200.00	\$0.00	\$281.44	\$918.56	76.55%
<b>TOTAL OFFICE SUPPLIES</b>	<b>\$17,450.00</b>	<b>\$943.70</b>	<b>\$8,391.38</b>	<b>\$9,058.62</b>	<b>51.91%</b>
<b>JANITORIAL/CLEANING SUPPLIES</b>					
4541 MAINTENANCE/CLEANING SUPPLIES	\$4,450.00	\$390.01	\$3,719.83	\$730.17	16.41%
<b>TOTAL JANITORIAL/CLEANINGSUPPLIES</b>	<b>\$4,450.00</b>	<b>\$390.01</b>	<b>\$3,719.83</b>	<b>\$730.17</b>	<b>16.41%</b>
<b>MAILING EXPENSES &amp; FEES</b>					
4551 POSTAGE & HANDLING	\$600.00	\$22.40	\$343.41	\$256.59	42.77%
4553 BULK FEES & PERMITS	\$4,095.00	\$0.00	\$2,720.00	\$1,375.00	33.58%
<b>TOTAL OFFICE EXPENSE</b>	<b>\$4,695.00</b>	<b>\$22.40</b>	<b>\$3,063.41</b>	<b>\$1,631.59</b>	<b>34.75%</b>
<b>GROUP TOTAL SUPPLIES</b>	<b>\$26,595.00</b>	<b>\$1,356.11</b>	<b>\$15,174.62</b>	<b>\$11,420.38</b>	<b>42.94%</b>
<b>CAPITAL EXPENSES</b>					
4631 SPECIAL RESERVES REPLENISHMENT	\$478,500.00	\$303.54	\$23,052.58	\$455,447.42	95.18%
<b>GROUP TOTAL CAPITAL EXPENSES</b>	<b>\$478,500.00</b>	<b>\$303.54</b>	<b>\$23,052.58</b>	<b>\$455,447.42</b>	<b>95.18%</b>



# PALOS HEIGHTS PUBLIC LIBRARY

## GENERAL FUND

## BUDGETARY COMPARISON OF EXPENDITURES MONTH ENDING: JULY 2024

		BUDGET 2024	CURRENT MONTH	EXPENDITURES Y.T.D.	REMAINING BALANCE	PERCENTAGE REMAINING
4710A	DATABASES - Adult	\$27,000.00	\$6,202.00	\$14,282.29	\$12,717.71	47.10%
4710B	DATABASES -Youth	\$6,000.00	\$1,500.00	\$3,083.16	\$2,916.84	48.61%
4711	PERIODICALS	\$14,500.00	\$56.00	\$957.64	\$13,542.36	93.40%
4712	CONTINUATIONS	\$600.00	\$44.24	\$135.86	\$464.14	77.36%
4714	LARGE PRINT	\$5,500.00	\$517.31	\$2,600.82	\$2,899.18	52.71%
4715	BOOKS - Adult	\$32,300.00	\$1,891.52	\$16,543.00	\$15,757.00	48.78%
4716	BOOKS - Youth	\$33,000.00	\$9,787.78	\$26,196.77	\$6,803.23	20.62%
4717	VIDEOS - Adult	\$4,500.00	\$538.62	\$2,354.05	\$2,145.95	47.69%
4718	VIDEOS - Youth	\$1,300.00	\$61.47	\$479.02	\$820.98	63.15%
4719	AUDIOBOOKS/PLAYAWAYS - Adult	\$2,000.00	\$303.62	\$1,035.45	\$964.55	48.23%
4720	AUDIOBOOKS/PLAYAWAYS - Youth	\$3,250.00	\$454.43	\$454.43	\$2,795.57	86.02%
4721	SOFTWARE	\$11,795.70	\$508.87	\$8,240.18	\$3,555.52	30.14%
4722	REALIA	\$1,000.00	\$0.00	\$356.19	\$643.81	64.38%
4723A	VIDEO GAMES - Youth	\$1,300.00	\$0.00	\$618.07	\$681.93	52.46%
4724	GADGETS & GIZMOS	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%
4725A	E-BOOKS - Adult	\$10,000.00	\$507.61	\$8,409.34	\$1,590.66	15.91%
4725B	E-AUDIOBOOKS - ADULT	\$13,000.00	\$2,179.68	\$9,315.80	\$3,684.20	28.34%
4726	EBOOKS - Youth	\$3,500.00	\$0.00	\$1,498.00	\$2,002.00	57.20%
4727	PRESS READER	\$7,733.25	\$3,997.00	\$5,995.48	\$1,737.77	22.47%
<b>GROUP TOTAL MEDIA</b>		<b>\$179,278.95</b>	<b>\$28,550.15</b>	<b>\$103,555.55</b>	<b>\$75,723.40</b>	<b>42.24%</b>
<b>MISCELLANEOUS - REIMBURSEMENTS</b>						
4900	MISCELLANEOUS	\$18,184.83	\$1,063.88	\$6,090.47	\$12,094.36	66.51%
4902	PER CAPITA / OTHER GRANTS	\$17,800.30	\$120.68	\$17,920.98	-\$120.68	-0.68%
4904	FRIENDS - BOOK SALES	\$11,000.00	\$551.38	\$6,158.94	\$4,841.06	44.01%
4906a	RESTRICTED DONATIONS	\$1,000.00	\$0.00	\$30.72	\$969.28	96.93%
4906b	FUNDRAISING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>GROUP TOTAL MISCELLANEOUS REIMBURSEMENTS</b>		<b>\$47,985.13</b>	<b>\$1,735.94</b>	<b>\$30,201.11</b>	<b>\$17,784.02</b>	<b>37.06%</b>
<b>SPECIAL RESERVE PROJECTS</b>						
7001	SPECIAL RESERVE - PROJECTS	\$25,000.00	\$3,921.17	\$21,835.45	\$3,164.55	12.66%
<b>GROUP TOTAL SPECIAL RESERVES - PROJECTS</b>		<b>\$25,000.00</b>	<b>\$3,921.17</b>	<b>\$21,835.45</b>	<b>\$3,164.55</b>	
<b>TOTAL EXPENDITURES</b>		<b>\$2,296,458.69</b>	<b>\$161,064.22</b>	<b>\$1,081,405.36</b>	<b>\$1,215,053.33</b>	<b>52.91%</b>



# PALOS HEIGHTS PUBLIC LIBRARY

## GENERAL FUND - EXPENDITURE SUMMARY CHECKS FOR BOARD APPROVAL MONTH ENDING: JULY 2024

Type	Date	Num	Memo	Account	Amount
Adducci Vega Financial Group, LLC					
07/11/2024	Check	5776	06 June Bank Reconciliations Invoice	4365 Accountant	\$365.00
Total for Adducci Vega Financial Group, LLC					\$365.00
Anderson Pest Solutions					
07/15/2024	Check	5779	Invoice 62993355	4431 Pest Control	\$64.90
Total for Anderson Pest Solutions					\$64.90
ATLAS					
07/08/2024	Check	5773	ATLAS Membership Renewal 2024-2025	4351 Membership Fees	\$50.00
Total for ATLAS					\$50.00
At&T - Fiber Line					
07/01/2024	Check	5753	Monthly Fee	4475 Internet	\$460.05
Total for At&T - Fiber Line					\$460.05
Baker & Taylor C205293 Continuations					
07/02/2024	Expense	BT PORTAL	06 June Continuations	4712 Continuations	\$44.24
Total for Baker & Taylor C205293 Continuations					\$44.24
Baker & Taylor L5040682 Adult Books					
07/02/2024	Expense	BT PORTAL	06 June Adult	4715 Books - Adult	\$16.13
07/02/2024	Expense	BT PORTAL	06 June pre processing fee	4515 Technical Services - Supplies	\$0.99
Total for Baker & Taylor L5040682 Adult Books					\$17.12
Baker & Taylor L5346512 Youth Books					
07/02/2024	Expense	BT PORTAL	06 June YTS	4716 Books - Youth	\$979.59
07/02/2024	Expense	BT PORTAL	06 June Pre Processing Fee	4515 Technical Services - Supplies	\$64.35
Total for Baker & Taylor L5346512 Youth Books					\$1,043.94
Baker & Taylor Summer Reading					
07/02/2024	Expense	BT PORTAL	Summer Reading	4451 Youth & Teen Programming	\$15.72
Total for Baker & Taylor Summer Reading					\$15.72
CENGAGE/Gale Learning					
07/02/2024	Check	5762	06 June Invoices	4714 Large Print Books	\$270.34
Total for CENGAGE/Gale Learning					\$270.34
Children's Plus Inc.					
07/02/2024	Check	5763	06 June Invoices	4716 Books - Youth	\$8,515.82
Total for Children's Plus Inc.					\$8,515.82
CIT					
07/02/2024	Check	5758	Invoice 44939026-C1	4531 Copier	\$631.54
Total for CIT					\$631.54
City Of Palos Heights IMRF					
07/29/2024	Check	23062	07 July Payment	4331 IMRF III. Muni. Ret. Fund	\$5,672.32
07/29/2024	Check	23062	07 July Payment	2053 FT- Employee Contribution IMRF	\$2,577.70
07/29/2024	Check	23062	07 July Payment	2054 PT- Employee Contribution IMRF	\$158.16
07/29/2024	Check	23062	07 July Payment	4331 IMRF III. Muni. Ret. Fund	\$958.68
Total for City Of Palos Heights IMRF					\$9,366.86
City of Palos Hts. - Water Bill					
07/24/2024	Check	5786	Monthly bill	4472 Water	\$1,170.92
07/24/2024	Check	5786	Excess water bill due to leak in irrigation	4631 Special Reserves Replenishment	\$303.54
Total for City of Palos Hts. - Water Bill					\$1,474.46
Cosmopolitan Building Services					
07/02/2024	Check	5769	07 July Janitorial Services Invoice 6638	4416 Maintenance	\$2,722.50
Total for Cosmopolitan Building Services					\$2,722.50
Cynthia Clappitt					
07/02/2024	Check	5761	7.30.24 Seeking Spiceland	4452 Public Services Programming	\$210.00
Total for Cynthia Clappitt					\$210.00
Donivin, Truty					
07/01/2024	Check	5750	07.11.24 Dungeons and Dragons	4451 Youth & Teen Programming	\$250.00
Total for Donivin, Truty					\$250.00
Grasso Graphics					
07/01/2024	Check	5752	July/Aug Newsletters	4424 Newsletter Printing	\$2,612.05
07/01/2024	Check	5752	July/Aug Newsletters	4424 Newsletter Printing	\$584.50
Total for Grasso Graphics					\$3,196.55
GT Mechanical					
07/17/2024	Expense	ACH GT	Baseboard heat shut off	4432 Heating/Cooling Service	\$252.00
07/26/2024	Expense	ACH GT	Maintenance Agreement 2nd of 2	4432 Heating/Cooling Service	\$2,261.00
Total for GT Mechanical					\$2,513.00



# PALOS HEIGHTS PUBLIC LIBRARY

## GENERAL FUND - EXPENDITURE SUMMARY CHECKS FOR BOARD APPROVAL MONTH ENDING: JULY 2024

Type	Date	Num	Memo	Account	Amount
Illinois Library Association					
	07/11/2024	Check	5775 R Zubik renewal	4351 Membership Fees	\$75.00
	07/17/2024	Check	5782 Invoice 288427 Institutional Membership	4353 Administrator	\$225.00
Total for Illinois Library Association					\$300.00
Imaging Office Systems, Inc.					
	07/02/2024	Check	5754 Digital hosting reel annual cost	4710a Databases (Adult)	\$2,900.00
Total for Imaging Office Systems, Inc.					\$2,900.00
Independent Construction Services					
	07/02/2024	Check	5771 Parking Lot Meetings	7001 Special Reserves Projects	\$210.00
Total for Independent Construction Services					\$210.00
Industrial Appraisal					
	07/02/2024	Check	5755 Insurable Values	4364 Appraisal Fees	\$340.00
	07/02/2024	Check	5755 Property Record Report 1.1.24	4364 Appraisal Fees	\$250.00
Total for Industrial Appraisal					\$590.00
Ingram					
	07/02/2024	Check	5764 06 June Invoices	4714 Large Print Books	\$246.97
	07/02/2024	Check	5764 06 June Invoices	4715 Books - Adult	\$1,875.39
	07/02/2024	Check	5764 06 June Invoices	4716 Books - Youth	\$292.37
	07/02/2024	Check	5764 06 June Pre processing fee	4515 Technical Services - Supplies	\$99.99
Total for Ingram					\$2,514.72
Kit Sergeant					
	07/02/2024	Check	5759 7.11.24 Women Spies in World War II	4452 Public Services Programming	\$200.00
Total for Kit Sergeant					\$200.00
Klein, Thorpe And Jenkins					
	07/02/2024	Check	5756 Legal services through 05.31.24	4362 Legal Fees	\$47.00
Total for Klein, Thorpe And Jenkins					\$47.00
LIMRiCC-Employees					
	07/09/2024	Expense	ACH LIM 07 July	4333 Insurance	\$11,922.27
	07/09/2024	Expense	ACH LIM 07 July	2050 Employee Paid Benefits	\$654.76
	07/09/2024	Expense	ACH LIM Retiree Reimb. for Medical Coverage	4900 Miscellaneous - Reimbursements	\$1,079.37
Total for LIMRiCC-Employees					\$13,656.40
Measner Magic Productions, Inc.					
	07/01/2024	Check	5751 7.19.24 Magic Show	4451 Youth & Teen Programming	\$465.00
Total for Measner Magic Productions, Inc.					\$465.00
Megan Wells					
	07/23/2024	Check	23060 7.23.24 The Speckled Band - Sherlock	4452 Public Services Programming	\$400.00
Total for Megan Wells					\$400.00
Midwest Tape - 17568					
	07/02/2024	Check	5765 06 June Invoices	4717 Videos - Adult	\$60.73
	07/02/2024	Check	5765 06 June Pre processing fee	4515 Technical Services - Supplies	\$9.36
Total for Midwest Tape - 17568					\$70.09
Midwest Tape - 19730					
	07/02/2024	Check	5766 06 June Invoices	4717 Videos - Adult	\$477.89
	07/02/2024	Check	5766 06 June Invoices	4719 Audiobooks - Adult	\$303.62
	07/02/2024	Check	5766 06 June Pre processing fee	4515 Technical Services - Supplies	\$65.46
Total for Midwest Tape - 19730					\$846.97
Midwest Tape - 19996					
	07/02/2024	Check	5767 06 June Invoices	4718 Videos - Youth	\$61.47
	07/02/2024	Check	5767 06 June Pre processing fee	4515 Technical Services - Supplies	\$7.37
Total for Midwest Tape - 19996					\$68.84
Old National Bank - MasterCard					
	07/03/2024	Expense	MasterCard Disney Plus	4451 Youth & Teen Programming	\$9.99
	07/03/2024	Expense	MasterCard Netflix Credit	4900 Miscellaneous - Reimbursements	-\$15.49
	07/03/2024	Expense	MasterCard Sip/Google	4474 Telephone/FAX	\$105.89
	07/03/2024	Expense	MasterCard OCLC	4551 Postage & Handling	\$17.78
	07/03/2024	Expense	MasterCard Adobe/Duo	4721 Software	\$149.99
	07/03/2024	Expense	MasterCard HR Roundtable/ TF Circ Conf LR	4904 Reimb. - Friends Book Sales	\$551.38
	07/03/2024	Expense	MasterCard Laptop locking devices	4418 Technology	\$128.85
	07/03/2024	Expense	MasterCard 4451 SRP Replenishment 2	4451 Youth & Teen Programming	\$247.26
	07/03/2024	Expense	MasterCard 4451 Summer Programs	4451 Youth & Teen Programming	\$49.98
	07/03/2024	Expense	MasterCard Fan Con	4454 General Programming	\$216.50
	07/03/2024	Expense	MasterCard PS Supplies	4511 Public Services - Supplies	\$64.59
	07/03/2024	Expense	MasterCard 4512 July Supplies	4512 Youth & Teen - Supplies	\$93.26
	07/03/2024	Expense	MasterCard Copy Paper (8)	4514 Business Office - Supplies	\$304.88





# PALOS HEIGHTS PUBLIC LIBRARY

## GENERAL FUND - EXPENDITURE SUMMARY CHECKS FOR BOARD APPROVAL MONTH ENDING: JULY 2024

Type	Date	Num	Memo	Account	Amount
Old National Bank - MasterCard (con't)					
	07/03/2024	Expense	MasterCard	Supplies	4514 Business Office - Supplies \$40.46
	07/03/2024	Expense	MasterCard	4515 Jun26 Supplies	4515 Technical Services - Supplies \$111.18
	07/03/2024	Expense	MasterCard	Circ Supplies	4516 Circulation - Supplies \$61.85
	07/03/2024	Expense	MasterCard	Carpet cleaning solutions/Multifold towels	4541 Maintenance/Cleaning Supplies \$190.05
	07/03/2024	Expense	MasterCard	Dropbox renewal	4721 Software \$119.88
	07/03/2024	Expense	MasterCard	Glowforge renewal	4721 Software \$239.00
Total for Old National Bank - MasterCard					\$2,687.28
Otis Elevator					
	07/17/2024	Expense	OTIS PORTAL	Invoice 100401621784	4416 Maintenance \$187.36
Total for Otis Elevator					\$187.36
OverDrive, Inc.					
	07/09/2024	Check	5774	01658C024205194	4725B E-Audiobooks - Adult \$829.68
	07/09/2024	Check	5774	01658C024205192	4725A E-Books - Adult \$507.61
Total for OverDrive, Inc.					\$1,337.29
Pack, William					
	07/02/2024	Check	5760	7.16.24 Death Defying Acts	4452 Public Services Programming \$325.00
Total for Pack, William					\$325.00
Paylocity Payroll Billing					
	07/12/2024	Expense	EFT	--	4412 Payroll Services \$78.00
	07/26/2024	Expense	EFT	--	4412 Payroll Services \$175.47
Total for Paylocity Payroll Billing					\$253.47
Paylocity Payroll Net					
	07/12/2024	Expense	EFT	--	4311 Salaried Employees \$20,110.31
	07/12/2024	Expense	EFT	--	4312 Hourly Employees \$7,192.88
	07/12/2024	Expense	EFT	06 June Homebound deliveries EN	4356 Mileage Reimbursement \$5.11
	07/12/2024	Expense	EFT	OCLC	4551 Postage & Handling \$4.62
	07/12/2024	Expense	EFT	MM Jewel Spice Club	4511 Public Services - Supplies \$19.96
	07/12/2024	Expense	EFT	KM Jewel Spirit Committee	4454 General Programming \$19.98
	07/12/2024	Expense	EFT	SP Party City Spirit Committee	4454 General Programming \$15.00
	07/12/2024	Expense	EFT	SP Party City Mileage	4356 Mileage Reimbursement \$3.21
	07/12/2024	Expense	EFT	MKK YA Midwest Conference	4354 Professional Staff \$23.15
	07/26/2024	Expense	EFT	--	4311 Salaried Employees \$20,595.69
	07/26/2024	Expense	EFT	--	4312 Hourly Employees \$6,643.21
	07/26/2024	Expense	EFT	06 June Homebound deliveries BS	4356 Mileage Reimbursement \$18.41
	07/26/2024	Expense	EFT	JD Jewel Candy Olympics	4451 Youth & Teen Programming \$28.33
	07/26/2024	Expense	EFT	MK Hobby Lobby Beads	4451 Youth & Teen Programming \$30.67
Total for Paylocity Payroll Net					\$54,710.53
Paylocity Payroll Taxes					
	07/12/2024	Expense	EFT	--	4311 Salaried Employees \$6,107.65
	07/12/2024	Expense	EFT	--	4332 FICA Social Security \$2,793.63
	07/12/2024	Expense	EFT	--	4312 Hourly Employees \$1,259.93
	07/26/2024	Expense	EFT	--	4311 Salaried Employees \$6,277.03
	07/26/2024	Expense	EFT	--	4332 FICA Social Security \$2,793.42
	07/26/2024	Expense	EFT	--	4312 Hourly Employees \$1,152.09
Total for Paylocity Payroll Taxes					\$20,383.75
Peerless Network, Inc					
	07/15/2024	Check	5778	Invoice 55391	4474 Telephone/FAX \$77.45
Total for Peerless Network, Inc					\$77.45
Playaway Products					
	07/02/2024	Check	5768	06 June Invoices	4720 Audiobooks/Playaways - Youth \$454.43
Total for Playaway Products					\$454.43
RAILS					
	07/17/2024	Check	5780	Invoice 12542 Press Reader 7.1.24 to	4727 Press Reader \$3,997.00
	07/17/2024	Check	5780	Invoice 12542 Press Reader 7.1.24 to	4727 Press Reader \$797.00
	07/17/2024	Check	5780	Invoice 12542 Press Reader 7.1.24 to	4727 Press Reader -\$797.00
	07/23/2024	Check	5783	Invoice 12618 Consumer Reports EBSCO	4710a Databases (Adult) \$2,617.00
	07/24/2024	Check	5784	Invoice 12820 IL Library Presents 07.24 to	4710a Databases (Adult) \$685.00
	07/24/2024	Check	5785	Invoice 12998 eRead IL 7.24 to 6.25	4725B E-Audiobooks - Adult \$1,350.00
Total for RAILS					\$8,649.00
Roy Erikson Outdoor Maintenance					
	07/02/2024	Check	5757	07 July Landscaping	4436 Lawn Maintenance \$915.97
Total for Roy Erikson Outdoor Maintenance					\$915.97



PALOS HEIGHTS  
PUBLIC LIBRARY

GENERAL FUND - EXPENDITURE SUMMARY  
CHECKS FOR BOARD APPROVAL  
MONTH ENDING: JULY 2024

Type	Date	Num	Memo	Account	Amount
Ryan Electrical Services, Inc.					
07/17/2024	Check	5781	Electrical Maintenance - Lights, ballasts,	7001 Special Reserves Projects	\$3,711.17
Total for Ryan Electrical Services, Inc.					\$3,711.17
Southwest Regional Publishing, LLC					
07/08/2024	Check	5772	Regional News annual renewal	4711 Periodicals	\$56.00
Total for Southwest Regional Publishing, LLC					\$56.00
SWAN					
07/26/2024	Expense	ACH SWAN	SWAN Fees July - Sept. 2024	4417 SWAN/OCLC	\$6,854.50
Total for SWAN					\$6,854.50
Truty, Marcin					
07/02/2024	Expense	ACH MT	06 June 24 IT Services	4418 Technology	\$5,159.32
07/02/2024	Expense	ACH MT	06 June 24 IT Services	4902 Grants	\$120.68
Total for Truty, Marcin					\$5,280.00
Tutor.com					
07/11/2024	Check	5777	On Line Tutoring Program	4710b Databases (Youth)	\$1,500.0
Total for Tutor.com					\$1,500.0
Warehouse Direct					
07/02/2024	Check	5770	Large Liners (3)	4541 Maintenance/Cleaning Supplies	\$137.40
07/02/2024	Check	5770	Sm Liners (2)	4541 Maintenance/Cleaning Supplies	\$62.6
Total for Warehouse Direct					\$200.0
TOTAL CHECK FOR BOARD APPROVAL					\$161,064.22



# PALOS HEIGHTS PUBLIC LIBRARY

## SCHEDULE OF FUND BALANCES BY FINANCIAL INSTITUTION MONTH ENDING: JULY 2024

	GENERAL FUND				SPECIAL RESERVES FUND		
ACCOUNT	OLD NATIONAL BANK CHECKING	OLD NATIONAL BANK MONEY MARKET	ILLINOIS FUNDS MONEY MARKET	PETTY CASH	OLD NATIONAL BANK BUILDING CONSTRUCTION CHECKING	OLD NATIONAL BANK MONEY MARKET	TOTAL FUND BALANCE
BEGINNING BALANCE	\$20,003.10	\$784,548.80	\$1,098.34	\$200.00	\$572.09	\$2,568.04	\$808,990.37
WITHDRAWALS	(\$161,064.22)						(\$161,064.22)
TRANSFERS	\$50,000.00	(\$50,000.00)					\$0.00
	\$10,000.00	(\$10,000.00)					
	\$10,000.00	(\$10,000.00)					
	\$50,000.00	(\$50,000.00)					
	\$25,000.00	(\$25,000.00)					
DEPOSITS	\$17,920.98	\$38,301.03					\$481,005.80
	\$25.00	\$153,661.98					
	\$243.30	\$265,006.09					
	\$285.90						
	\$1,079.37						
	\$303.90						
	\$261.24						
	\$370.33						
	\$1,000.00						
	\$1,232.59						
	\$299.45						
	\$235.84						
	\$203.80						
	\$50.00						
	\$25.00						
	\$500.00						
ADJUSTMENTS							\$0.00
INTEREST EARNED	\$0.53	\$793.38	\$4.99	N/A	N/A	272.00%	\$801.62
ENDING BALANCE	\$27,976.11	\$1,097,311.28	\$1,103.33	\$200.00	\$572.09	\$2,570.76	\$1,129,733.57
TOTALS	\$1,126,590.72 GENERAL FUND				\$3,142.85 SPECIAL RESERVES FUND		\$1,129,733.57 TOTAL FUND BALANCE
INTEREST RATES	0.02%	1.26%	5.433%	N/A	N/A	1.26%	

TOTAL FUND BALANCE MONTH ENDING: JULY 31, 2024

\$1,129,733.57



PALOS HEIGHTS  
PUBLIC LIBRARY

# DIRECTOR'S REPORT

Palos Heights Public Library Board of Trustees Meeting  
August 15, 2024

## Library News

### Gadgets & Gizmos

The Gadgets & Gizmos collection is off to a great start! The display looks sharp, and patrons have been very excited to learn about what we're offering. As of the end of July, we had 80 items circulated consisting of a number of different items. Particularly popular have been the 3Doodler, bag toss game, and wifi hotspots. We're all excited to see how this collection evolves going forward.

### 4<sup>th</sup> of July Parade

We had a great time at the 4<sup>th</sup> of July parade! Despite the threat of rain, the weather held out. I don't know if there was an estimated head count, but it was the biggest parade crowd that I can remember seeing in Palos Heights. We decorated my minivan and gave out candy and bubbles. We also fired bubbles out of the bubble bazooka in the van. The bubbles were a huge hit!

### Banking

If you recall from our May meeting, Terry and I aren't particularly happy with our current banking experience with Old National Bank. The main issue is that our money market accounts with them were only getting 1.2% interest, whereas Illinois Funds is currently over 5%. There are other minor issues that make day-to-day banking with Old National a pain, so we went looking around at other banking options to see if the grass is greener elsewhere. Terry and I met with a representative from CNB bank to evaluate their offerings. In terms of day-to-day banking, it would be a significant improvement with a better portal and better customer service. However, their government money market rate is also 1.2%. They offered to push that closer to 2%, but that still falls well short of Illinois Funds. Canvassing other libraries in town, that 1.2% figure seems to be the standard for government accounts. I'm not sure why it's lower than commercial rates, but that's the way it is. So we went back to Old National and told them that we were considering moving our money to Illinois Funds at 5%, and lo and behold they offered to convert our account to a 5% rate. That still isn't quite as good as Illinois Funds, but I believe it's close enough to put the conversation about possibly switching banks to rest. Whether we might want to put some money in Illinois Funds for the sake of diversification and to get slightly more interest is another question. But for now, I'm content that we're going to get stronger interest from Old National.

## Donations

We've had a lot of interesting things happening on the donations front this summer. I continue to work with the family of Eileen Lunter to find a suitable project to put her name behind. I'm also working with Celeste Kappel to come up with a memorial for Elenor Hawley. Elenor's family is interested in donating an original piece of art in her memory. We have a number of places where we could put such a gift. Per policy, the acceptance and display of such a gift will require your approval, so expect to see more on that soon. We also received an anonymous \$500 donation with the request that we keep Albert Camus's *The Stranger* in circulation. That seems like a request that will be easily accommodated. And we received a \$1,000 donation in memory of Pam Szeniewski. Half of that was earmarked for books and the other half for unrestricted use. I believe that we are seeing an increase in giving like this at least partially as a result of our good stewardship of past gifts and effective recognition and appreciation of our benefactors.

## Building & Grounds News

### Bird Netting

A few crafty little birds continue to find ways to get into our netting. We have had the bird netting guy out a couple of times to try to patch up the tiny gaps that the birds keep finding. So far this year, we have had two birds get in and not be able to get back out, dying in the netting. And a family of especially wily sparrows actually built a nest and have a well-protected home inside the netting. The netting still seems to keep the vast majority of birds out, but this one small species keeps finding its way in. AJ Bird Control proposes installing some additional netting around the pillar caps at a cost of \$3,250. They also sent a proposal for removing the netting entirely, removing the vertical cabling that the birds like to roost in, and install optical gel discs on the horizontal beams and pillar caps at a cost of \$10,850. The final option would be to remove the netting and install a new netting from scratch, which I believe would cost over \$15,000. I have been mulling this over while on vacation, and I think the wisest option at this point is to go with the first proposal. Most of the netting continues to be in good shape. Perhaps some additional netting around the pillar caps will give us a few extra years before we need to take more drastic action.

## Budget News

Some exciting tax bill news: for the first time since 2021, second-half tax bills went out on time this year! And we have already begun receiving those disbursements. Needless to say, I'm breathing a lot easier knowing that we aren't in danger of running out of money before the end of the year. As of this writing, we have received over \$785,000, surpassing 90% of the expected total for the second half of this year. Our balances are the highest that they have been in many years, with over \$1.3 million in our General Fund Money Market as of today. Even factoring in the entire cost of the paving project happening this fall, we have more than enough money to last until first-half distributions start coming in next spring.

The Budget & Finance Committee met in last July to go over the first draft of the FY2025 budget. We plan to meet again in the next week or two to finalize the draft budget for approval at our September Regular Meeting.

## Upcoming Events

- Thursday, August 15<sup>th</sup> – Regular Board Meeting, 7:00pm
- TBD – Budget & Finance Committee Meeting
- Thursday, September 19<sup>th</sup> – Personnel Committee, 6:00pm
- Thursday, September 19<sup>th</sup> – Regular Board Meeting, 7:00pm

## Agenda Items

### Item 1: Parking Lot Repair Project

After approving the architect/engineer at our June meeting, Product Architecture threw a little bit of a curveball at us. Rather than preparing documents to bid in January for work to be completed in the spring, they proposed getting documents ready to bid in August to complete the work this fall. They said that it has been a bit of a slow season for paving companies, and we stand a good chance of seeing low bids from companies looking for another job to finish out the year. Once I learned that tax bills were going out on time and adjusting my cash flow analysis, it became clear that this is an option for us financially. We opted to have the engineer come out and drill cores in mid-July. Four 5' samples were taken. Analysis showed that the subsurface layers are in good shape. They consist of the proper materials at the proper thicknesses. A “proof-roll” will still be conducted during construction, once the old asphalt has been removed. But there is no reason to believe that any subsurface work will be required beyond cursory grading, which will be included in the base bid package.

Obviously, things haven’t progressed quickly enough to issue an RFP and receive responses in time for this meeting. I am skeptical that all of the necessary steps will be completed in time to get this job done this fall. However, the architects and engineers are working on it, so perhaps I will have a surprise for you next month.

**Recommendation:** No action needed at this time.

### Item 2: Approval of FY2023 Annual Financial Report

The FY2023 audit is finally ready! Riley Martin from Lauterbach & Amen will be on hand to present the results and answer any questions that you might have. Despite 2023 being our first year using the Annual Budget System, everything seems to have gone smoothly. Our pension obligations continue to be well-funded, and the overall budgetary health of the library continues to trend toward the positive.

**Recommendation:** I recommend that you approve the FY2023 Annual Financial Report as presented.

### Item 3: Approval of Recommendations of the Policy Committee

When the Personnel Committee met in June, they sent two policy recommendations to the Policy Committee for further consideration. The first is a change to the Staff Benefits Policy that will allow part-time employees who work a minimum of 20-hours per week to enroll in the library's health insurance plan at their expense. This will incur no additional cost to the library but will allow those employees an option for health insurance if they don't have any other good options. The second change is a proposed amendment to the Staff Education Policy that allows part-time employees who work a minimum of 20-hours per week to take advantage of the library's education reimbursement program. This is a great benefit for employees who are working for us while working toward a library degree, but it was previously only available to full-time employees. I think it is a smart move to allow part-time employees to also take advantage of this program as it will allow us to attract and potentially keep high quality less-than-full-time employees.

**Recommendation:** I recommend that you approve amendments to the Staff Benefits Policy and the Staff Education Policy.

### Item 4: Presentation of Slate of Officers for 2024-2025 Term

The Nominating Committee will have nominees for officer positions for the 2024-2025 term. We will definitely have a new President and Secretary, as Trustees Burek and Snow have reached their term limits in those positions. The slate will be up for approval at the September meeting.

**Recommendation:** No action needed until September.

Respectfully submitted,  
Jesse Blazek  
Library Director



PALOS HEIGHTS  
PUBLIC LIBRARY

# CIRCULATION DEPARTMENT REPORT

## JUNE 2024

### At the Desk:

13 online library cards were issued to residents.

15 directional questions were answered by the Circulation staff.

4 patrons used Curveside pickup.

### Department Highlights:

Lorena worked with Susana on displaying the Gadgets & Gizmos cards and titles on the slat wall.

Dora created a slip for missing and damaged items for the Gadgets & Gizmos collection. Lorena also created a guide for checking out and checking in this collection.

Dora worked with Beth on OCLC training to review items received and items returned.

Lorena was point of contact for the Tech Dept. while Susana was on vacation for a week.

Lorena created an image promoting the Summer Reading Program at the Circulation desk, updating it weekly with the total number of patrons registered and minutes read. At the end of June, we reached 652 registrants with a total of 85,710 minutes read!

Lorena has been working on updating various procedures and guides for the Circulation department.

Lorena has been working on ideas and plans with the committee for Fan Con while also helping guide Christina as chair.

Lorena met with some of the Friends of the Library to come up with ideas and plans for their 40<sup>th</sup> Anniversary celebrations. She updated the membership pamphlet and any marketing materials to display their new logo.

### Meetings:

June 7 – 1 on 1 with Jesse

June 10 – Friends of the Library 40<sup>th</sup> Anniversary event meeting

June 10 – Fan Con meeting

June 11 – RAILS: Working in the Gray Area

June 20 – BIPOC Library Workers meeting



June 24 – 1 on 1 with Jesse

June 24 – Management Team meeting

June 25 – Meeting with Beth and Dora: OCLC

June 25 – Fan Con meeting

June 25 – Quarterly check-ins with Joyce and Mickey

June 26 – Quarterly check-in with Chris

June 27 – Quarterly check-ins with Dora, Karen D., Karen M., and Crystine

Respectfully submitted,

Lorena Rodriguez

Head of Circulation

## CIRCULATION STATISTICS FOR JUNE 2024

	Jun-24	YTD 24	Jun-23	YTD 23
Adult Circulation				
Books	3,762	22,639	3,960	22,047
Video	339	2,984	617	3,327
Audio	308	1,800	415	2,360
Periodicals	141	1,054	193	1,222
Other Formats	34	106	2	64
In House	149	593	98	556
Total Adult Circulation	4,733	29,176	5,285	29,576
Youth Circulation				
Books	5,312	25,701	4,707	24,674
Audio	75	352	126	635
Teen Circulation				
Books	395	1,654	449	2,042
Audio	5	22	3	12
Youth & Teen Circulation				
Video	313	1,332	292	1,246
Periodicals	20	80	16	50
Other Formats	55	394	-	2
In House Use	1,107	5,308	1,011	5,435
Total Youth & Teen Circulation	7,282	34,843	6,604	34,096
Gadgets & Gizmos	33	33	Collection started June 2024	
Electronic Circulation				
eBooks (Media On Demand)	1,260	7,725	1,210	7,602
eBooks (e-Read IL)	97	521	102	552
eAudio (e-Read IL)	86	431	47	335
eAudio (Media On Demand)	895	5,274	655	4,254
Video (Media On Demand)	-	-	-	-
Periodicals (Overdrive)	308	1,768	104	589
Periodicals (PressReader)	84	1,725	-	-
Total Electronic Circulation	2,730	17,444	2,118	13,332
TOTAL CIRCULATION	14,778	81,496	14,007	77,004
ILL - Received				
ILL - Sent	1,178	7,640	1,394	7,513
Reciprocal Borrowing	958	6,034	995	6,394
Online Renewals	1,653	7,553	1,179	7,470
Self-Checkout	29	245	55	233
Computer Usage	5,156	25,234	5,946	25,519
Library Workstation Sessions	435	2,856	373	2,274
Wireless Sessions	825	5,634	738	4,967
Total Sessions	1,260	8,490	1,111	8,607
# of People Using the Library	10,077	59,972	9,890	53,939
Homebound Deliveries			Current Month	Full Year
Patrons Serviced			7	
Visits			18	101
Items			127	615
Museum Pass Program			Current Month	Full Year
Total Passes			22	85
Library Cards Issued				
Patron Types	Month's Start	Renewed	New	Deleted
Resident	4,043	56	48	2
Non-Resident/Trinity/Business	26	-	-	-
Cards for Kids	68	-	2	

Respectfully submitted by Lorena Rodriguez, Head of Circulation



PALOS HEIGHTS  
PUBLIC LIBRARY

# CIRCULATION DEPARTMENT REPORT

## JULY 2024

### At the Desk:

15 online library cards were issued to residents.

10 directional questions were answered by the Circulation staff.

3 patrons used Curveside pickup.

### Department Highlights:

Mickey, Dora, Joyce, and Lorena joined the library in walking at the Fourth of July parade, tossing out candy, bubbles, and fans.

Karen M., Matt, Carla, and Christina promoted the library at the Farmers Market this month. They handed out programming information and re-usable cloth bags.

Lorena created the last image for the Summer Reading program at the Circulation desk. Public and Youth & Teen Services registrants totaled 716 with 169,423 minutes read!

Lorena and Circ staff have been helping prepare promotional materials and crafts for Fan Con.

Lorena recorded videos for Willy Wonka week and promoted library Olympics with the Social Media Committee.

Lorena prepared promotional materials, bookmarks, posters, and signs for the upcoming Dog Adoption Event.

Circ staff helped handout promotional bookmarks for the Dog Adoption event and the Friends of the Library August Book Sale.

### Meetings:

July 1 – Department Head meeting

July 8 – 1 on 1 with Jesse

July 9 – Fan Con meeting

July 10 – Dog Adoption meeting

July 17 – Circ Advisory meeting

July 22 – Fan Con meeting

July 23 – 1 on 1 with Jesse

July 30 – SWAN Fireside chat

Respectfully submitted,  
Lorena Rodriguez  
Head of Circulation

# CIRCULATION STATISTICS FOR JULY 2024

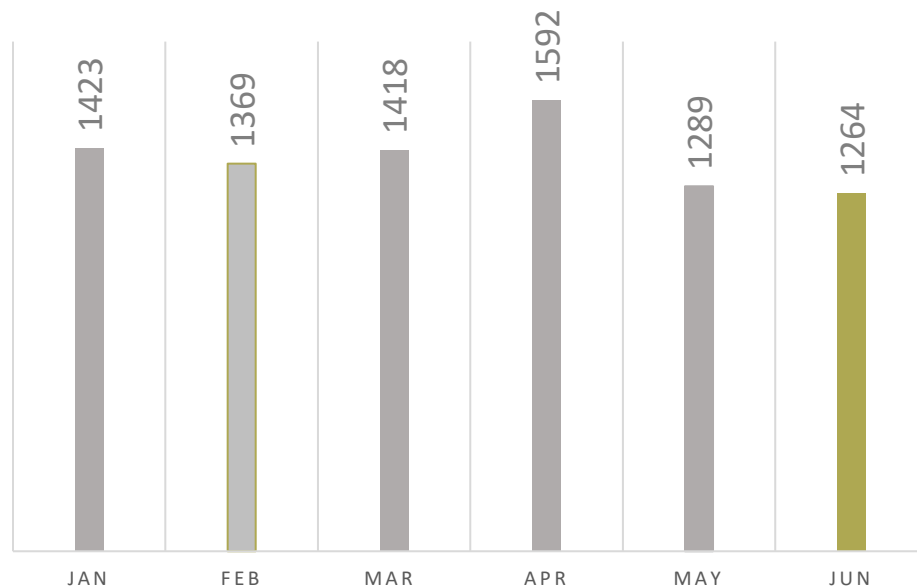
	Jul-24	YTD 24	Jul-23	YTD 23
Adult Circulation				
Books	4,199	26,838	4,229	26,276
Video	449	3,433	699	4,026
Audio	336	2,136	507	2,867
Periodicals	114	1,168	205	1,427
Other Formats	13	119	8	72
In House	84	677	109	665
Total Adult Circulation	5,195	34,371	5,757	35,333
Youth Circulation				
Books	5,301	31,002	4,712	29,386
Audio	78	430	132	767
Teen Circulation				
Books	402	2,056	561	2,603
Audio	8	30	3	15
Youth & Teen Circulation				
Video	287	1,619	239	1,485
Periodicals	23	103	10	60
Other Formats	65	459	-	2
In House Use	1,000	6,308	918	6,353
Total Youth & Teen Circulation	7,164	42,007	6,575	40,671
Gadgets & Gizmos	47	80	Collection started June 2024	
Electronic Circulation				
eBooks (Media On Demand)	1,381	9,106	1,250	8,852
eBooks (e-Read IL)	121	642	133	685
eAudio (e-Read IL)	79	510	69	404
eAudio (Media On Demand)	956	6,230	804	5,058
Video (Media On Demand)	-	-	-	-
Periodicals (Overdrive)	262	2,030	92	681
Periodicals (PressReader)	24	1,749	-	-
Total Electronic Circulation	2,823	20,267	2,348	15,680
TOTAL CIRCULATION	15,229	96,725	14,680	91,684
ILL - Received	1,412	9,052	1,440	8,956
ILL - Sent	1,021	7,055	988	7,382
Reciprocal Borrowing	1,125	8,678	1,145	8,615
Online Renewals	26	271	38	271
Self-Checkout	5,035	30,269	4,802	30,321
Computer Usage				
Library Workstation Sessions	552	3,408	430	2,704
Wireless Sessions	915	6,549	724	5,691
Total Sessions	1,467	9,957	1,154	8,607
# of People Using the Library	10,778	70,750	9,726	63,665
Homebound Deliveries			Current Month	Full Year
Patrons Serviced			6	
Visits			20	121
Items			131	746
Museum Pass Program			Current Month	Full Year
Total Passes			23	108
Library Cards Issued				
Patron Types	Month's Start	Renewed	New	Deleted
Resident	4,091	89	31	1
Non-Resident/Trinity/Business	26	-	-	-
Cards for Kids	70	2	3	

Respectfully submitted by Lorena Rodriguez, Head of Circulation

# Public Services Department Report

## June 2024

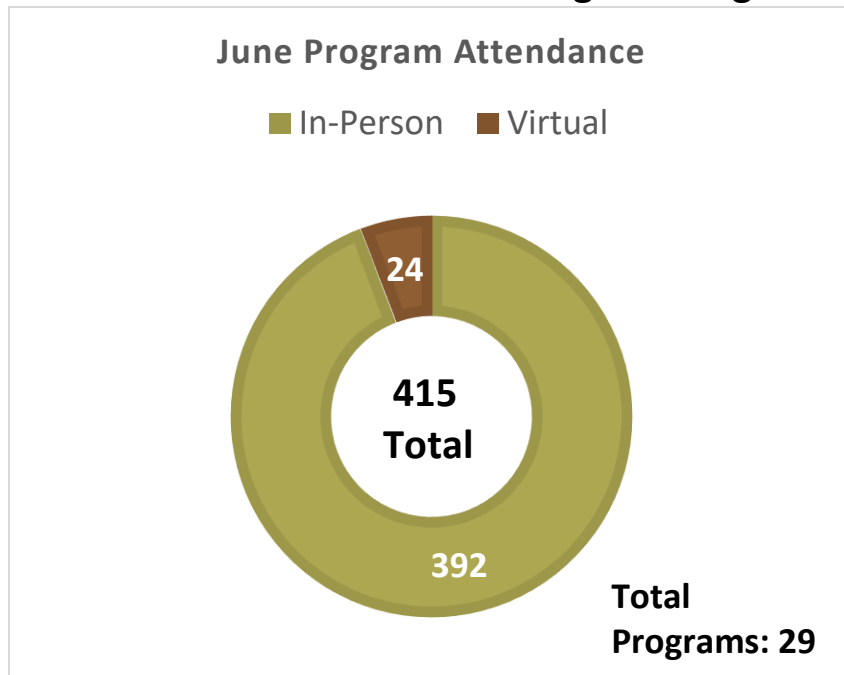
### PS Reference Questions



### Meetings & Trainings

- 6-7-24: Programs for Seniors Meeting
- 6-7-24: Reaching Forward Recap Meeting
- 6-10-24: Channel 4 “At the Library” Taping
- 6-11-24: Summer Reading Kickoff Meeting
- 6-12-24: RAILS eAccessibility Webinar
- 6-20-24: RAILS Employee Onboarding Webinar
- 6-24-24: RAILS Culture Webinar

## Programming



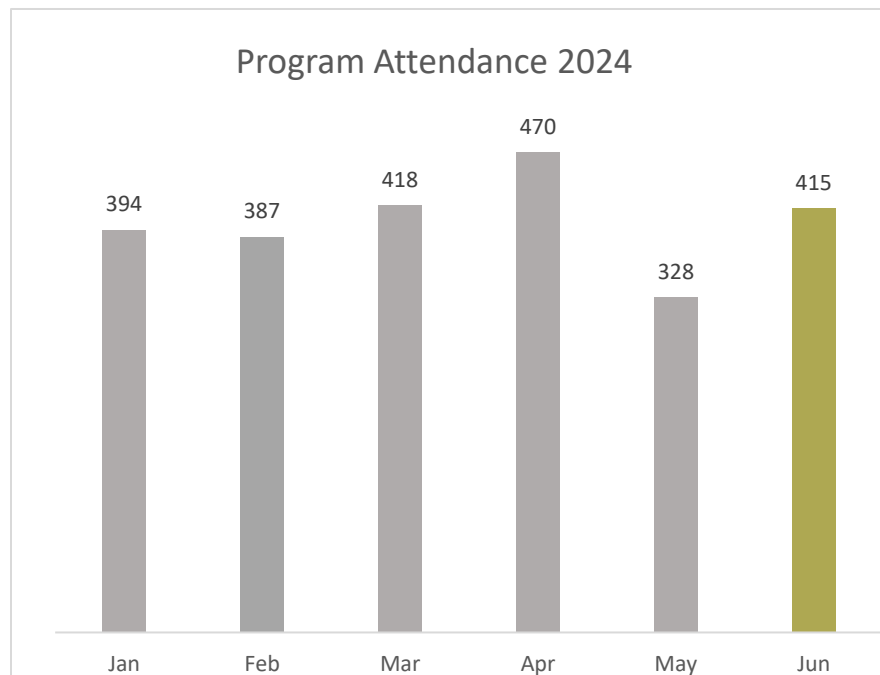
June kicked off summer reading, featuring our “Adventure Begins” theme, which is represented in a few of our summer program offerings.

The biggest program of the month was our D-Day program on June 6, which happened to be the 80<sup>th</sup> anniversary of D-Day. I booked that one months ago, before we learned that June 6 would also be the first night of the Palos Heights Concert in the Park series.

There was some anxiety over

whether anyone would choose our program over the concert, and thankfully many did choose to come to the library. Dr. Temple Grandin’s rescheduled Illinois Libraries Present program happened early in the month and resulted in one of the highest ILP attendance rates we’ve had so far for this season of ILP.

Speaking of anxiety, we had our Pride month LGBTQ+ program. The presenter tipped me off to an anti-LGBTQ group that had been going around to libraries having Pride programs, so PS did our best to prepare for the worst. Luckily, the program went off without a hitch. All 14 registered patrons attended, with many of them telling me on the way in that they did not have a good foundation of knowledge on the topic and were



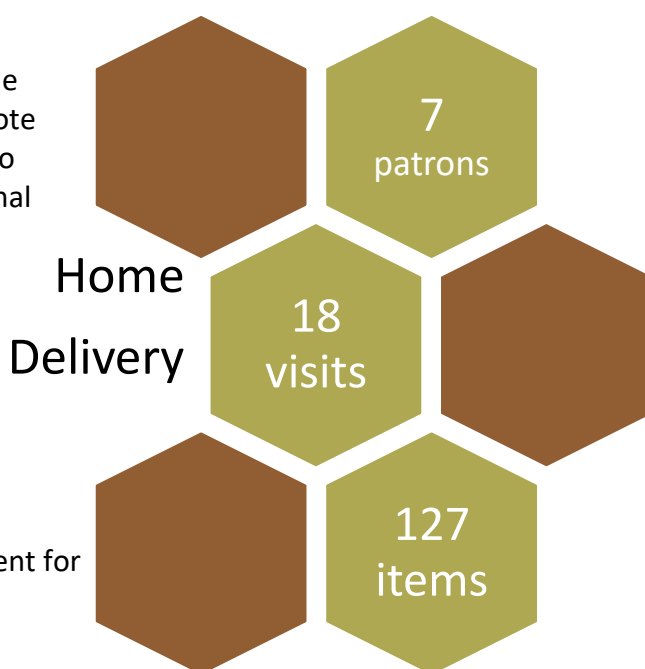
pleased we were offering the program. It turned out to be very informative for our patrons and many questions were answered.

Rounding out the month, Chef Susan Maddox was back to teach us how to make picnic cuisine, Jeff Mishur told us all about Georgie O’Keeffe to provide a good foundation for her exhibit at the Art Institute this summer, and we had our double dose of Beatles with Prof. Moptop telling a pretty full room about “A Hard Day’s Night” on its 60<sup>th</sup> anniversary, followed by a screening of the film. We had popcorn on hand and fun was had.

We did have to cancel one program this month. Hiking Basics, presented by Lake Katherine’s own Garth Blakesly only had two registrants, which did not meet Gareth’s minimum threshold. I presume the residents of Palos Heights are already well versed in hiking.

### Marketing/Publicity/Outreach

Aside from the monthly Channel 4 taping, we had some fun social media posts and, of course, helped to promote the launch of the Gadgets & Gizmos collection. We also received a demo unit of a book reader from the National Library Service for the Blind and Print Disabled, which will be handy to have on hand to show patrons who are potential users how easy it is to use. They can get their own free from the Library on Congress. In fact, thanks to our popular social media post about it, we have had some inquiries.



### Local History

Beth responded to a request from the police department for some historical information about former personnel.

### Collection Development

This month was all about databases, and what a month it was. From the drama of the RAILS database package failing to garner enough participants to deciding to go with the new EBSCO package provided by the Illinois State Library along with some ala carte selections, it was busy.

### Other

June was a big month. From the Summer Reading Kickoff Party, to the launch of Gadgets & Gizmos, to the dramatic turns of the EBSCO database saga, the library and staff as a whole got a lot done and put a lot of great offerings out there for our patrons.

Respectfully submitted,  
Matt Matkowski  
Head of Public Services



# PUBLIC SERVICES - MONTHLY STATISTICS

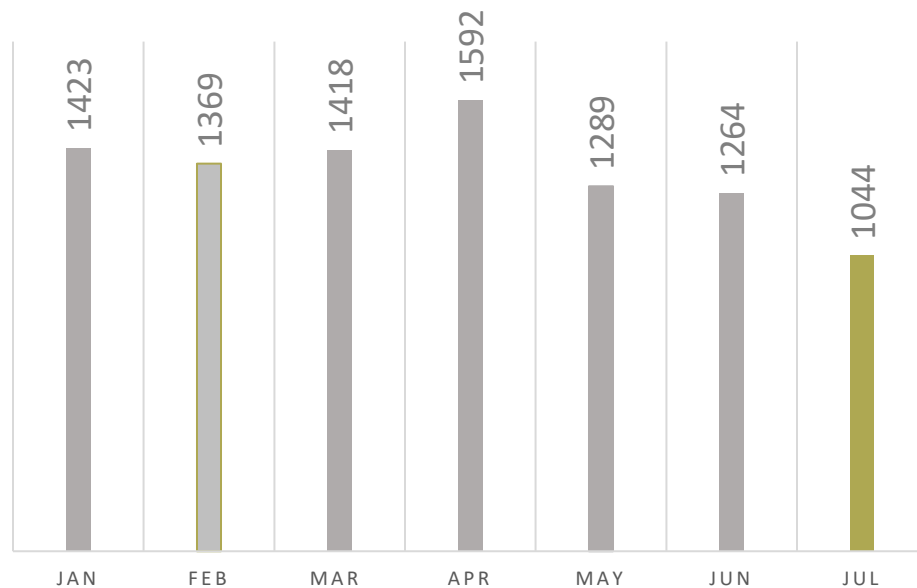
June 2024

PROGRAMMING		HYBRID	IN HOUSE	PROGRAMS	COST	ATTENDANCE	REFERENCE QUESTIONS		
Paid		2	4	6	\$1,660	181	Reference Computer Directional		
Free		0	2	2	N/A	17	718	259	287
Book Discussions		0	3	3	N/A	24	TOTAL		1,264
Movie				1		13	HOMEBOUND DELIVERIES		
Passive Programs				4		83			
IN HOUSE CLUBS							# Patrons	# Visits	# Items
Mah Jongg				4	N/A	13	7	18	127
Needle Crafters				4	N/A	25	BOOK-A-LIBRARIAN # Sessions		
Scrabble				4	N/A	57			
COMPUTER TRAINING - LAB				1	N/A	2			
						6			
TOTAL PROGRAMMING				29	\$1,660	415			
DATE	TIME	HYBRID	PAID: ADULT PROGRAMMING			REGISTERED	COST	ATTENDANCE	
6/4/2024	7:00 PM	No	What Should We Do This Weekend?			24	\$300	22	
6/4/2024	7:00 PM	Yes	ILP Temple Grandin (0 in-library)			16	ILP	11	
6/6/2024	7:00 PM	No	The Men of Omaha Beach			45	\$200	44	
06/11/24	7:00 PM	No	Chef Maddox: Picnic Cuisine			50	\$350	30	
06/22/24	1:00 PM	No	A Hard Day's Night Lecture/Screening			60	\$450	42	
06/25/24	7:00 PM	Yes	Georgia O'Keeffe (21 in-library)			38	\$360	32	
DATE	TIME	HYBIRD	FREE: ADULT PROGRAMMING			REGISTERED	COST	ATTENDANCE	
06/13/24	7:00 PM	No	PFLAG LGBTQ+ Terminology			14	N/A	14	
06/27/24	7:00 PM	No	Maintaining Healthy Boundaries			8	N/A	3	
DATE	TIME	HYBRID	BOOK DISCUSSIONS			REGISTERED	COST	ATTENDANCE	
06/10/24	12:00 PM	No	Lunch Bunch			N/A	N/A	8	
06/12/24	7:00 PM	No	Horror Book Club			N/A	N/A	12	
06/18/24	2:00 PM	No	Teatime on Tuesdays			N/A	N/A	4	
DATE	TIME	MOVIES				REGISTERED	COST	ATTENDANCE	
06/12/24	2:00 PM	Lunch Bunch Movie: Green Book				N/A	N/A	9	
DATE	TIME	MAH JONGG				REGISTERED	COST	ATTENDANCE	
06/04/24	12:00 PM	Mah Jongg				N/A	N/A	3	
06/11/24	12:00 PM	Mah Jongg				N/A	N/A	4	
06/18/24	12:00 PM	Mah Jongg				N/A	N/A	2	
06/25/24	12:00 PM	Mah Jongg				N/A	N/A	4	
DATE	TIME	NEEDLE CRAFTERS				REGISTERED	COST	ATTENDANCE	
06/04/24	10:00 AM	Needle Crafters				N/A	N/A	7	
06/11/24	10:00 AM	Needle Crafters				N/A	N/A	6	
06/18/24	10:00 AM	Needle Crafters				N/A	N/A	6	
06/25/24	10:00 AM	Needle Crafters				N/A	N/A	6	
DATE	TIME	SCRABBLE				REGISTERED	COST	ATTENDANCE	
06/04/24	10:00 AM	Scrabble				N/A	N/A	11	
06/11/24	10:00 AM	Scrabble				N/A	N/A	16	
06/18/24	10:00 AM	Scrabble				N/A	N/A	15	
06/25/24	10:00 AM	Scrabble				N/A	N/A	15	
DATE	TIME	COMPUTER TRAINING - LAB				REGISTERED	COST	ATTENDANCE	
06/10/24	2:00 PM	Windows 11 Basics				5	N/A	2	
Date	Time	Passive Programs				Registered	Cost	Attendance	
		Puzzle Table						56	
		Spice Club Kits						14	
		Extra Spice Club Kits						12	
		FabLab Project of the Month						1	

# Public Services Department Report

## July 2024

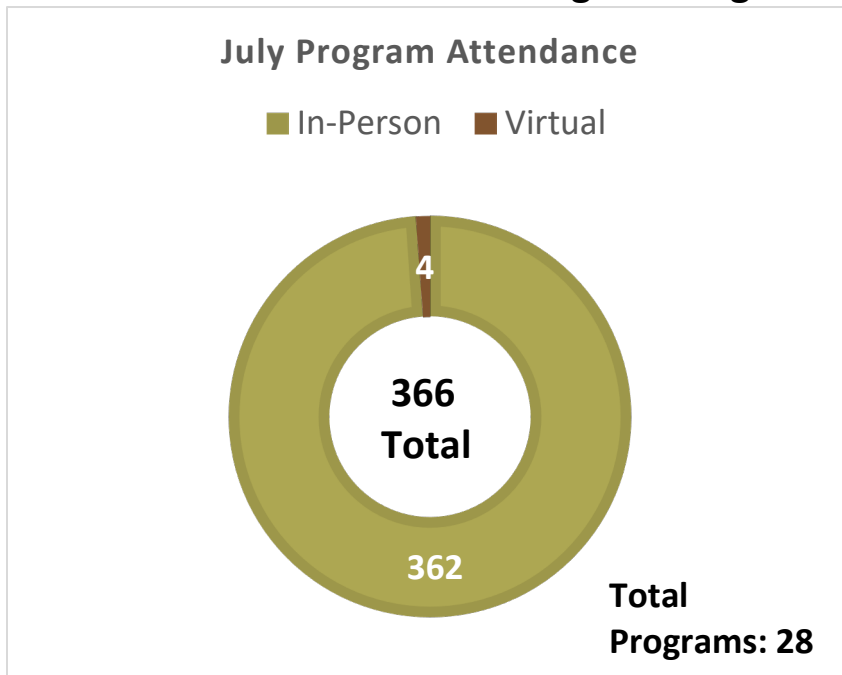
### PS Reference Questions



### Meetings & Trainings

- 7-1-24: Director Meeting
- 7-1-24: Department Head Meeting
- 7-8-24: Channel 4 “At the Library” Taping”
- 7-10-24: Farmers Market
- 7-10-24: Digital Safety & Privacy Webinar
- 7-11-24: ARRT Steering Committee Meeting
- 7-17-24: Comics Plus Demo Webinar
- 7-17-24: ILA Orientation Meeting
- 7-17-24: Green Team Meeting
- 7-18-24: RAILS Crisis Communication Workshop

## Programming

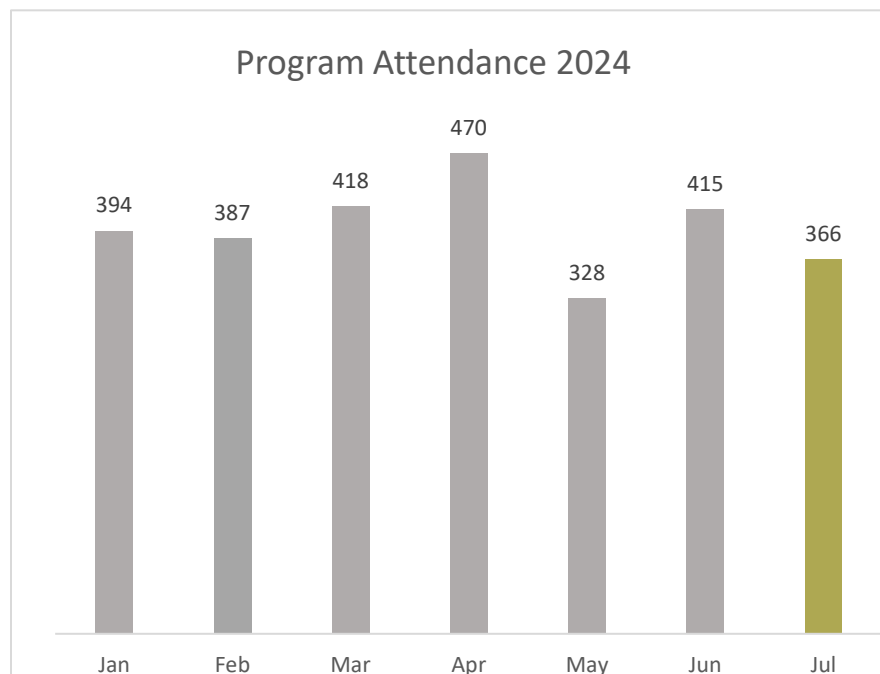


July was an interesting month for program attendance in that only one program did not meet or exceed its number of registered attendees. Usually we would expect to have around 25% fewer attendees than registrants, because that's generally how it works: some number of people sign-up for a program, then for whatever reason don't actually attend. We may still be seeing that here, but it is supplemented by folks attending who didn't register in the first place. It is

not a huge issue, since we generally only have "full to capacity" programs a couple times a year, but could be worth reminding folks they should be registering ahead of time.

As for the programs themselves, we kicked things off with Introduction to Birding, presented by Sophia Shukin from Lake Katherine. Since the program from Gareth of Lake Katherine had to be canceled for lack of attendance in June, I was worried this one might share the same fate, but this was one we had 15 out of 15 people for, and they were very engaged. There had been some buzz among attendees of other programs and at the desk for Women Spies of WWII, and it turned out to be founded, far exceeding the number of registrants. I was not there for this one, but I am told it went very well. This presenter does a couple other talks, so I'm sure we will have her back at some point.

There was some concern regarding the "Sherlock Holmes: The Speckled



Band" program, which was a one-woman performance of Arthur Conan Doyle's favorite Sherlock Holmes story - "an audiobook come to life". The presenter, well-known in the library world and someone we have had before, had stopped responding to me to the point that I was wondering if everything was okay. I ended up sending her a message saying we would have to presume she wanted the program canceled if she didn't respond before a certain date. She responded quickly to that. Showtime came and I thought okay, we will do this, and then I probably won't book her again. But then, of course, the performance was amazing and just about every attendee implored I bring her back. We shall see.

### Marketing/Publicity/Outreach

I think we made a lot of people happy with our offerings at the July 4 parade this year, as well as delighting many with the bubbles from the van.

Tina and I filmed the August Channel 4 spot.

Staff attended our second and final Concert in the Park of 2024, and I am told it went well. People (and not just our regulars) came by the table pretty consistently throughout the entire concert, not just before the show like usual. We also had nearly the perfect amount of little 3D-printed lizards available as giveaways for kids.

Staff also attended the Farmers Market, we spoke to many curious people.

Advertisement for the shredding event began in earnest.

### Local History

We have realized that, with the number of photo displays Beth has already created from the Regional photo stock, there aren't that many left to be done. Given that, we are considering reducing the Local History budget next year since we won't have as much need for it.

### Collection Development

We have been busily weeding in anticipation of the upcoming booksale.

Respectfully submitted,  
Matt Matkowski  
Head of Public Services



# PUBLIC SERVICES - MONTHLY STATISTICS

## July 2024

PROGRAMMING	HYBRID	IN HOUSE	TOTAL # PROGRAMS	COST	ATTENDANCE	REFERENCE QUESTIONS		
Paid	0	4	4	\$1,135	93	Reference	Computer	Directional
Free	0	1	1	N/A	15	500	237	307
Book Discussions	0	3	3	N/A	23	TOTAL		1,044
Movie			1		13	HOMEBOUND DELIVERIES		
Passive Programs			4		88			
IN HOUSE CLUBS						# Patrons	# Visits	# Items
Mah Jongg			4	N/A	15	6	20	131
Needle Crafters			5	N/A	31	BOOK-A-LIBRARIAN # Sessions		
Scrabble			5	N/A	84			
COMPUTER TRAINING - LAB			1	N/A	4	10		
TOTAL PROGRAMMING			28	\$1,135	366			
DATE	TIME	HYBRID	PAID: ADULT PROGRAMMING			REGISTERED	COST	ATTENDANCE
7/11/2024	7:00 PM	No	Women Spies of WWII			35	\$200	42
7/16/2024	7:00 PM	No	Death Defying Acts: History of the Circus			13	\$325	14
7/23/2024	7:00 PM	No	Sherlock Holmes: The Speckled Band			25	\$400	29
07/30/24	7:00 PM	No	Seeking Spiceland			10	\$210	8
DATE	TIME	HYBIRD	FREE: ADULT PROGRAMMING			REGISTERED	COST	ATTENDANCE
07/09/24	7:00 PM	No	Introduction to Birding			15	N/A	15
DATE	TIME	HYBRID	BOOK DISCUSSIONS			REGISTERED	COST	ATTENDANCE
07/08/24	12:00 PM	No	Lunch Bunch			N/A	N/A	10
07/10/24	7:00 PM	No	Horror Book Club			N/A	N/A	11
07/16/24	2:00 PM	No	Teatime on Tuesdays			N/A	N/A	2
DATE	TIME	MOVIES				REGISTERED	COST	ATTENDANCE
DATE	TIME	MAH JONGG				REGISTERED	COST	ATTENDANCE
07/02/24	12:00 PM	Mah Jongg				N/A	N/A	3
07/09/24	12:00 PM	Mah Jongg				N/A	N/A	3
07/16/24	12:00 PM	Mah Jongg				N/A	N/A	0
07/23/24	12:00 PM	Mah Jongg				N/A	N/A	4
07/30/24	12:00 pm	Mah Jongg				N/A	N/A	5
DATE	TIME	NEEDLE CRAFTERS				REGISTERED	COST	ATTENDANCE
07/02/24	10:00 AM	Needle Crafters				N/A	N/A	5
07/09/24	10:00 AM	Needle Crafters				N/A	N/A	7
07/16/24	10:00 AM	Needle Crafters				N/A	N/A	7
07/23/24	10:00 AM	Needle Crafters				N/A	N/A	6
07/30/24	10:00 AM	Needle Crafters				N/A	N/A	6
DATE	TIME	SCRABBLE				REGISTERED	COST	ATTENDANCE
07/02/24	10:00 AM	Scrabble				N/A	N/A	13
07/09/24	10:00 AM	Scrabble				N/A	N/A	16
07/16/24	10:00 AM	Scrabble				N/A	N/A	19
07/23/24	10:00 AM	Scrabble				N/A	N/A	18
07/30/24	10:00 AM	Scrabble				N/A	N/A	18
DATE	TIME	COMPUTER TRAINING - LAB				REGISTERED	COST	ATTENDANCE
07/08/24	2:00 PM	iPhone Intermediate				7	N/A	4
Date	Time	Passive Programs				Registered	Cost	Attendance
		Puzzle Table						54
		Spice Club Kits						16
		Extra Spice Club Kits						9
		FabLab Project of the Month						



PALOS HEIGHTS  
PUBLIC LIBRARY

# TECHNICAL SERVICES DEPARTMENT REPORT

## JUNE 2024

### Meetings and Training:

On June 20, Susana met with Nikki, Marilyn and Jalal for a 1-on-1 meeting to check-in and discuss annual goal updates.

On June 20, Susana met with Jesse for a 1-on-1 meeting and discussed department updates.

On June 24, Susana attended the Management Team meeting.

On June 25, Susana attended SWAN Fireside Chat and Fan Con meeting.

On June 26, Susana attended Niche Academy: Managing Effective Library Boards webinar.

On June 27, Susana attended Create a Culture Where Everyone Matters with Simon Sinek's The Optimism Company webinar.

On June 28, Susana watched the recording webinar for RAILS: Employee Onboarding: Don't Lost Them at Hello.

### Staff Related:

During the month of June, preparing Fan Con event has been keeping the committee busy. Susana and Lorena continue to work on following up on sponsors for our event. As of June, we have added one more sponsor, Image Comic, who is sending donations by the end of August.

The department staff is working on an acquisition cleanup project per SWAN request to delete old fiscal years. The staff is currently working on cleaning up over 5,000 order records.

Susana continues training Nikki on the different functions within the Acquisitions module in Workflows. Training continues to focus on modifying invoices and manually entering invoices.

### Statistics:

	Adult Print	Juvenile Print	Adult Video	Juvenile Video	Adult Audio	Juvenile Audio	Adult Periodical	Juvenile Periodical
<b>Ordered Items</b>	214	0	14	3	8	17	-	-
<b>Received Items</b>	137	499	15	3	11	7	-	-
<b>Added Items</b>	190	583	5	9	13	0	88	10

	Print	DVD/Blu-ray	Audiobook	Music CD	Console Game	Kits	Launchpad	Other Formats
<b>Adult Discarded Items</b>	128	0	0	0	N/A	0	0	0
<b>Juvenile Discarded Items</b>	127	0	0	0	0	0	0	0

### Library Services:

	January	February	March	April	May	June
<b>Laminating Service*</b>	0	1	0	0	0	1
<b>VHS Conversion:</b>	48 VHS tapes	0 VHS tapes	1 VHS tapes	1 VHS tapes	0 VHS tapes	0 VHS tapes
<b>DVD Format</b>	0	0	1	1	0	0
<b>USB Flash drive Format</b>	48	0	0	0	0	0

\* Data for laminating services are total number of pieces laminated.

Respectfully submitted,  
Susana Leyva  
Head of Technical Services



PALOS HEIGHTS  
PUBLIC LIBRARY

# TECHNICAL SERVICES DEPARTMENT REPORT

## JULY 2024

### Meetings and Training:

On July 01, Susana attended the department head meeting.

On July 09, Susana attended the Fan Con meeting.

On July 11, Susana watched webinar recording for Leadership Strategies for Building Connection and Defusing Difficult Situations.

On July 17, Susana met with Jesse for a 1-on-1 meeting and discussed department updates and attended WebJunction webinar: Cultural humility in library work.

On July 22, Susana attended the Fan Con meeting and watched a recording for Webjunction webinar: Revitalizing Morale: Cultivating a Supportive Library Culture.

On July 30, Susana attended SWAN Fireside Chat.

### Staff Related:

Through the weeks of July 15 – August 12, Susana is attending a 4-week ALA course on Who Manages, Who Leads: Part Two. Topics that will be discussed throughout this course are The Five Practices by Kouzes and Posner, Six Goleman Leadership Styles, Learning Organizations, Transactional VS Transformation Leadership and Management, Leadership styles and Born vs made for Managers and Leaders.

During the month of July, preparing Fan Con event has been keeping the committee busy. Susana and Lorena continue to work on following up on sponsors for our event. The committee continues to work on the details of the event. The committee is very honored for the ten sponsors who donated zoo passes, comics, graphic novels, fidget toys, bags, and more.

The department staff is working on an acquisition cleanup project per SWAN request to delete old fiscal years. The staff is currently working on cleaning up over 5,000 order records. Thanks to the help of Dora from the Circ department, she was able to finish fiscal year 2022. The Tech department is currently working on the order from fiscal year 2023.

Susana continues training Nikki on the different functions within the Acquisitions module in Workflows. Training continues to focus on modifying invoices and manually entering invoices.

### Statistics:

	Adult Print	Juvenile Print	Adult Video	Juvenile Video	Adult Audio	Juvenile Audio	Adult Periodical	Juvenile Periodical
Ordered Items	177	114	0	0	0	0	-	-



<b>Received Items</b>	250	115	12	0	4	10	-	-
<b>Added Items</b>	294	351	0	15	6	3	48	10

	Print	DVD/Blu-ray	Audiobook	Music CD	Console Game	Kits	Launchpad	Other Formats
<b>Adult Discarded Items</b>	587	4	1	0	N/A	0	0	0
<b>Juvenile Discarded Items</b>	57	1	1	0	0	0	1	1

### Library Services:

	January	February	March	April	May	June	July
<b>Laminating Service*</b>	0	1	0	0	0	1	0
<b>VHS Conversion:</b>	48 VHS tapes	0 VHS tapes	1 VHS tapes	1 VHS tapes	0 VHS tapes	0 VHS tapes	1 VHS tapes
<b>DVD Format</b>	0	0	1	1	0	0	3
<b>USB Flash drive Format</b>	48	0	0	0	0	0	0

\* Data for laminating services are total number of pieces laminated.

Respectfully submitted,  
Susana Leyva  
Head of Technical Services

# YOUTH & TEEN SERVICES DEPARTMENT REPORT

## JUNE 2024

### Highlights of the Month:



Tina had Nature Hour at Lake Katherine and shared stories about worms. They saw worms up close and moved a huge log to see even more creepy crawlies. T-Rexplorers also came to the library to talk about dinosaurs!



Carla enjoyed showing kids in grades 3-5 how to make their own mini pizzas on the Cricut. Kids enjoyed cutting out their own boxes in various colors and designing their pizza logos.



Claire had lots of fun leading children ages 2-8 in a Disney Dance Party. Kids enjoyed moving and grooving to their favorite Disney songs and playing with scarves, streamers, shakers, and the parachute.



Mary Kate enjoyed helping teens personalize tote bags. The teens were able to use the Cricut Heat Press to place their initials on the bag and then used acrylic paint to design their bags.

## Meetings and Department News:

Booklist: Page-Turning Picture Books – Carla and Claire watched this webinar on 06/03.

Summer Reading Kick-Off – Mary Kate met with the committee on 06/11 and with Jesse for a wrap up on 06/13.

At the Library – Tina shared library programs with Channel 4 on 06/10.

Fan Con Meeting – Carla and Claire attended these meetings 06/10 and 06/25.

Mackin's Storyteller Spotlight: Grace Lin – Carla watched this webinar on 06/13.

SLJ: In Conversation with Neal Shusterman – Tina and Claire watched this webinar on 06/17.

Booklist: HarperCollins Children's Books – Carla and Claire watched this webinar on 06/18.

Celebrating LGBTQ+ Stories: New Titles For Pride Month and Beyond – Carla and Mary Kate saw this webinar on 06/18.

One-on-One – Tina met with Jesse on 06/24.

Management Team Meeting – Tina and Carla attended this meeting on 06/24.

Booklist: Audiobooks for Youth – Claire watched this webinar on 06/25.

Booklist: Random House Children's Books Fall 2024 Preview – Carla watched this webinar on 06/26.

## Outreach:

Farmer's Market – Carla attend this event on 06/05.

Sandbox School – Claire visited this preschool on 06/10. While there, she presented a summer-themed storytime and promoted the summer reading program.

Respectfully submitted,  
Tina Ruzala  
Head of Youth & Teen Services

## Statistics:

PROGRAMMING	TOTAL	ATTENDANCE	COST	REFERENCE QUESTIONS		
Free Youth Programming/Training	25	1383		Reference	Computer	Directional
Free Tween/Teen Programming	7	163		309	47	231
Youth Paid Programming	1	93	\$525	<b>TOTAL</b>	<b>587</b>	
Tween/Teen Paid Programming	0	0		<b>PASSIVE PROGRAMMING</b>		
<b>TOTAL PROGRAMMING</b>	<b>33</b>	<b>1639</b>	<b>\$525</b>	Craft	Teen	Activity
<b>OUTREACH/SCHOOL VISITS</b>	<b># VISITS</b>	<b># SESSIONS</b>	<b>ATTENDANCE</b>	571	172	104
<b>TOTAL OUTREACH</b>	<b>0</b>	<b>1</b>	<b>29</b>	<b>TOTAL</b>	<b>847</b>	

DATE	TIME	FREE: YOUTH PROGRAMMING / TRAINING / CLUBS	ATTENDANCE
06/01/24	10:00 am	SRP Kick Off Party	515
06/04/24	4:00 pm	Become a Superhero	9
06/05/24	11:30 am	Tales for Twos	16
06/05/24	1:00 pm	Kindergarten Ready!	16
06/06/24	11:30 am	Little Wiggles	34
06/11/24	10:00 am	The Swim Advantage: Water Safety Drowning and Prevention	31
06/11/24	2:00 pm	Let's Go on a Safari	15
06/12/24	11:30 am	Tales for Twos	7
06/12/24	1:00 pm	Kindergarten Ready!	15
06/12/24	4:30 pm	Furry Readers	8
06/13/24	11:30 am	Little Wiggles	17
06/13/24	2:00 pm	DIY Birthday Crowns	5
06/15/24	10:00 am	Daddy and Donuts Storytime	18
06/17/24	2:00 pm	Mini Cricut Pizza Box	1
06/17/24	3:00 pm	Mini Cricut Pizza Box	4
06/17/24	5:00 pm	Under the Sea Fun	42
06/18/24	2:00 pm	Disney Crafts	28
06/20/24	11:30 am	Little Wiggles	26
06/20/24	2:00 pm	Disney Dance Party	43
06/21/24	10:00 am	Nature Hour	19
06/25/24	2:00 pm	Crafts and Facts: Australia	14
06/26/24	11:30 am	Tales for Twos	10
06/26/24	1:00 pm	Kindergarten Ready!	10
06/27/24	11:30 am	Little Wiggles	21
June	0:00 pm	SRP Registrants Birth - Grade 5	459

DATE	TIME	FREE TWEEN/TEEN - PROGRAMMING / CLUBS	ATTENDANCE
06/06/24	4:00 pm	Marble Silhouette Art	6
06/10/24	5:00 pm	Teen Book Box	8
06/10/24	2:00 pm	3D Giraffe	1
06/24/24	5:00 pm	Doggone Fun	5
06/27/24	2:00 pm	Paint a Bag	8
06/30/24	5:00 pm	Volunteens	16
June	0:00 pm	SRP Teen Registrants	119

DATE	TIME	PAID YOUTH - PROGRAMMING	COST	ATTENDANCE
06/14/24	10:00 am	T-Rexplorers	\$525	93

FREE: YOUTH PASSIVE PROGRAMMING	ATTENDANCE
Book Talk Friday - Walking the Dog by Chris Lynch	2
Teen Book Talk Friday - Call Me Iggy by Jorge Aguirre & Rafael Rosado	3
Craft - Cape	110
Teen Craft - Batman	30
Teen Gaming - Nintendo Switch	35
FabLab - Father's Day Card	4
Activity - Find Tinkerbell	22
Craft - Giraffe	95
Teen Craft - How to Draw a Giraffe	55
Craft - Mickey Mouse Puppet	96
Teen Craft - How to Draw Mickey Mouse	32
Craft - Bluey	270
Teen Craft - Pig Corner Bookmark	43
Book Talk Friday - The One and Only Family by Katherine Applegate	21
Teen Book Talk Friday - Fake Famous by Dana L. Davis	6
Book Talk Friday - Sleeping Spells & Dragon Scales by Wendy S Swore	4
Teen Book Talk Friday - Sinner's Isle by Angela Montoya	3
Book Talk Friday - The Mystery of Locked Rooms by Lindsay Currie	12
Teen Book Talk Friday - Blood at the Root by Ladarrion Williams	4

OUTREACH & SCHOOL VISITS			
DATE	ORGANIZATION	# SESSIONS	Attendance
06/10/24	Sandbox Day Camp: SRP Promotion and Storytime	1	29



# YOUTH & TEEN SERVICES DEPARTMENT REPORT

## JULY 2024

### Highlights of the Month:



Mary Kate had three programs that stood out above the rest. Taylor Swift Album Cup, Video Game Club: Oculus, and Art for Littles. Teens were able to design cups with Taylor Swift album titles on the Cricut with permanent vinyl. Tweens were able to use our Oculus, virtual reality headset. Kids ages 2-5 were able to become artists for the day!



Swiftie Week was such a fun experience for both staff and patrons! Kids in grades 4-12 could come to the library and do different Taylor Swift themed projects every day that week. They worked with most of the machines in the FabLab and even enjoyed watching the Eras movie.



Carla's favorite programs of the month were Unicorn Keychain and Minute to Win It Games. Kids in grades 3-5 enjoyed watching the Glowforge cut a unicorn keychain and painting it afterwards! Kids in grades K-3 shared many laughs cheering each other on playing different minute to win it games.



Claire had a blast starting her monthly Bluestem Book Club, Bluestem Battle of the Books, this month. Kids in grades 3-5 enjoyed discussing the graphic novel *Invisible* by Christina Diaz Gonzalez & Gabriela Epstein and designing medals for themselves and their favorite characters.

## Meetings and Department News:

At the Library – Tina shared youth and teen programs for August on 07/08.

IYSI – Tina led this planning committee meeting on 07/08.

Booklist: Fall 2024 Preview – Carla and Claire watched this event on 07/11.

Fan Con Meetings: Carla and Claire attended these meetings on 07/09 and 07/22.

Booklist: Fall Series Nonfiction – Claire watched this event on 07/16.

Booklist: Graphic Jam: Graphic Novels Book Buzz Part 1 – Mary Kate watched this event on 07/16.

Booklist: Discover New Sci-Fi, Fantasy & Horror Titles – Mary Kate and Claire watched this event on 07/24.

YA Midwest Conference – Mary Kate attended this event on 07/27.

ILA 2024 Presentation Meeting – Mary Kate and Tina met with fellow panelists from Arlington Heights, Indian Prairie, and Palatine to discuss their presentation on 07/15 and 07/17.

IYSI: Publicity and Marketing Committee – Tina led this meeting on 07/29. The committee worked on a schedule for August to the end of October.

## Outreach:

Palos South Middle School Registration Night – Carla attended this event on 07/16.

Farmer's Market – Carla attended this event on 07/24.

Respectfully submitted,  
Tina Ruzala  
Head of Youth & Teen Services

## Statistics:

PROGRAMMING	TOTAL	ATTENDANCE	COST	REFERENCE QUESTIONS		
Free Youth Programming/Training	16	787		Reference	Computer	Directional
Free Tween/Teen Programming	9	221		260	64	185
Youth Paid Programming	1	109	\$465	<b>TOTAL</b>	<b>509</b>	
Tween/Teen Paid Programming	0	0		<b>PASSIVE PROGRAMMING</b>		
<b>TOTAL PROGRAMMING</b>	<b>26</b>	<b>1117</b>	<b>\$465</b>	Craft	Teen	Activity
<b>OUTREACH/SCHOOL VISITS</b>	<b># VISITS</b>	<b># SESSIONS</b>	<b>ATTENDANCE</b>	460	251	319
<b>TOTAL OUTREACH</b>	<b>0</b>	<b>2</b>	<b>21</b>	<b>TOTAL</b>	<b>1030</b>	

DATE	TIME	FREE: YOUTH PROGRAMMING / TRAINING /CLUBS	ATTENDANCE
07/02/24	11:00 am	Barbie Storytime	35
07/02/24	2:00 pm	Fourth of July Celebration	13
07/08/24	2:00 pm	Unicorn Keychain	17
07/09/24	11:30 am	Sensory Friendly Stories and Play	16
07/09/24	2:00 pm	Training Camp	15
07/10/24	4:30 pm	Furry Readers	24
07/17/24	11:30 am	Swimming Storytime	20
07/17/24	2:00 pm	Bluestem Battle of the Books	5
07/17/24	5:00 pm	Fun with Chalk	10
07/18/24	11:30 am	Art for Littles	21
07/18/24	2:00 pm	Taylor Swift Karaoke	40
07/22/24	5:00 pm	Fun with Chocolate	18
07/24/24	2:00 pm	Chocolate Championship Games	15
07/26/24	10:00 am	Nature Hour	37
07/29/24	2:00 pm	Minute to Win It Games	13
		Summer Reading Participants Babies - 5th Grade	488

DATE	TIME	FREE TWEEN/TEEN - PROGRAMMING /CLUBS	ATTENDANCE
07/09/24	4:00 pm	3D Printed Keychain	7
07/10/24	5:00 pm	Teen Book Box	6
07/10/24	2:00 pm	Percy Jackson T-Shirts	5
07/11/24	3:30 pm	Dungeons & Dragons	7
07/15/24	3:00 pm	Swiftie Week	39
07/16/24	2:00 pm	TS Album Cup	12
07/25/24	2:00 pm	Video Game Club: Oculus	4
07/31/24	5:00 pm	Volunteens	13
		Summer Reading Participants Grades 6-12	128

DATE	TIME	PAID YOUTH - PROGRAMMING	COST	ATTENDANCE
07/19/24	11:00 am	John Measner Magic Show	\$465	109

OUTREACH & SCHOOL VISITS			
DATE	ORGANIZATION	# SESSIONS	ATTENDANCE
07/16/24	Outreach: Palos South Middle School Registration Night	1	11
07/24/24	Farmer's Market	1	10



FREE: YOUTH PASSIVE PROGRAMMING	ATTENDANCE
Teen Gaming - Nintendo Switch	22
FabLab - Gecko	9
Craft - Star	140
Teen Craft - How to Draw Apple Pie	30
Craft - Unicorn	110
Teen Craft - Percy Jackson	50
Book Talk Friday - Bat Cat: Sink or Swim! By Meggie Ramm	5
Teen Book Talk Friday - Cursed Princess by LambCat	5
Book Talk Friday - Marshmallow and Jordan by Alina Chau	7
Teen Book Talk Friday - Love and Olives by Jenna Evans Welch	10
Craft - Guitar Pick	110
Teen Craft - Word Search	50
Craft - Gumball Machine	100
Teen Craft - Candy Bar	53
Passive Activity - Guess How Many Candy	239
Book Talk Friday - The New Girl by Cassandra Calin	57
Teen Book Talk Friday - Two Sides to Every Murder by Danielle Valenti	9
Book Talk Friday - The Secret Library by Kekla Magoon	11
Teen Book Talk Friday - Heiress Takes All by Emily Wibberley & Austin	6



August 5, 2024

Members of the Board of Trustees  
Palos Heights Public Library  
Palos Heights, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Palos Heights Public Library, Illinois (the Library), for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 5, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Library are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2023. We noted no transactions entered into by the Library during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities' financial statements were:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets and the net pension liability is based on estimated assumptions used by the actuary. We evaluated the key factors and assumptions used to develop the depreciation expense and the net pension liability estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

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

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

### Significant Audit Findings - Continued

#### *Disagreements with Management*

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

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 5, 2024.

#### *Management Consultations with Other Independent Accountants*

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

#### *Other Audit Findings or Issues*

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

### Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as listed in the table of contents, that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

We were not engaged to report on the introductory section, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, and we do not express an opinion or provide any assurance on it.

Restrictions on Use

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

We wish to express our gratitude to the Board of Trustees and staff (in particular the Finance Department) of the Palos Heights Public Library, Illinois for their valuable cooperation throughout the audit engagement.

*Lauterbach & Amen, LLP*  
LAUTERBACH & AMEN, LLP

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS  
A COMPONENT UNIT OF THE CITY OF PALOS HEIGHTS, ILLINOIS  
ANNUAL FINANCIAL REPORT



PALOS HEIGHTS  
PUBLIC LIBRARY

FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2023

12501 S. 71st Avenue  
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Phone: 708.448.1473  
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## **INTRODUCTORY SECTION**



# **PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

## **List of Principal Officials**

**December 31, 2023**

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### **BOARD OF TRUSTEES**

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Geraldine Burek	President
Rose Zubik	Vice President
Susan Snow	Secretary
Patrick Keough	Treasurer
Steven Foertsch	Trustee
Sue Jankowski	Trustee
Dianne Key	Trustee
Hilary Rhodes	Trustee
John Peltz	Trustee

## **FINANCIAL SECTION**

This section includes:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

## **INDEPENDENT AUDITORS' REPORT**

This section includes the opinion of the Library's independent auditing firm.



## **INDEPENDENT AUDITORS' REPORT**

August 5, 2024

Members of the Board of Trustees  
Palos Heights Public Library  
Palos Heights, Illinois

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Palos Heights Public Library (the Library), Illinois, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, based our audit and the report of the other auditors, 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 Palos Heights Public Library, Illinois, as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance 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 the Library, 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 the Library'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 the Library'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 the Library'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, the budgetary comparison schedules, and supplementary pension schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Palos Heights Public Library, Illinois' basic financial statements. The other supplementary information is 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 basic 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, other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

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

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

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# **PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

## **Management's Discussion and Analysis**

**December 31, 2023**

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Our discussion and analysis of the Palos Heights Public Library's (Library) financial performance provides an overview of the Library's financial activities for the fiscal year ended December 31, 2023. Please read it in conjunction with the Library's financial statements, which can be found in the basic financial statements section of this report.

### **FINANCIAL HIGHLIGHTS**

- The Library's net position increased \$174,250 or 4.4 percent, from \$3,988,462 beginning balance to \$4,162,712.
- During the year, government-wide revenues totaled \$2,049,167, while government-wide expenses totaled \$1,874,917, resulting in an increase to net position of \$174,250.
- Total fund balances for the governmental funds were \$652,736 at December 31, 2023 compared to a prior year balance of \$376,204, an increase of \$276,532 or 73.5 percent.

### **USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Library as a whole and present a longer-term view of the Library's finances.

Fund financial statements which can be found in the financial section of this report. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Library's operation in more detail than the government-wide statements by providing information about the Library's most significant funds.

### **Government-Wide Financial Statements**

The government-wide financial statements provide readers with a broad overview of the Library's finances, in a matter similar to a private-sector business. The government-wide financial statements which can be found in the financial section of this report.

The Statement of Net Position reports information on all of the Library's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Library is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Library's property tax base, is needed to assess the overall health of the Library.

The Statement of Activities presents information showing how the government'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 related cash flows.

Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).



**Management's Discussion and Analysis**

**December 31, 2023**

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**USING THIS ANNUAL REPORT - Continued**

**Government-Wide Financial Statements - Continued**

Both of the government-wide financial statements report functions of the Library that are principally supported by taxes and charges for services revenues (governmental activities). The governmental activities of the Library include the cultural function.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Library, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Library only maintains governmental funds.

**Governmental Funds**

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

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

The Library maintains eight individual governmental fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General and Special Reserve Funds, which are considered a major funds. Data from the other six governmental funds are presented as a nonmajor fund.

The Library adopts an annual appropriated budget for all of the governmental funds, except for the Unemployment Compensation Fund. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

## PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

### Management's Discussion and Analysis

December 31, 2023

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#### GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Library, assets/deferred outflows exceeded liabilities/deferred inflows by \$4,162,712.

	Net Position	
	2023	2022
Current and Other Assets	\$ 2,678,541	2,796,397
Capital Assets	3,691,654	3,845,060
Total Assets	6,370,195	6,641,457
Deferred Outflows	295,406	461,698
Total Assets/Deferred Outflows	6,665,601	7,103,155
Long-Term Debt Outstanding	476,778	686,589
Other Liabilities	22,513	548,061
Total Liabilities	499,291	1,234,650
Deferred Inflows	2,003,598	1,880,043
Total Liabilities/Deferred Inflows	2,502,889	3,114,693
Net Position		
Net Investment in Capital Assets	3,691,654	3,845,060
Restricted	17,077	17,134
Unrestricted	453,981	126,268
Total Net Position	4,162,712	3,988,462

A large portion of the Library's net position, \$3,691,654 or 88.7 percent, reflects its investment in capital assets (for example, land, buildings, equipment and furniture), less any related debt used to acquire those assets that is still outstanding. The Library uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion \$17,077 and or 0.4 percent of the Library's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit \$453,981, or 10.9 percent, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

# PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

## Management's Discussion and Analysis

December 31, 2023

### GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position	
	2023	2022
Revenues		
Program Revenues		
Charges for Services	\$ 3,616	5,355
Operating Grants/Contributions	17,800	17,800
General Revenues		
Property Taxes	1,854,556	1,730,844
Replacement Taxes	29,947	14,801
Investment Income	6,579	8,126
Miscellaneous	136,669	224,912
Total Revenues	2,049,167	2,001,838
Expenses		
General Government	1,874,917	2,066,709
Change in Net Position	174,250	(64,871)
Net Position - Beginning	3,988,462	4,053,333
Net Position - Ending	4,162,712	3,988,462

Net position of the Library's governmental activities increased from a balance of \$3,988,462 to \$4,162,712.

Revenues of \$2,049,167 exceeded expenses of \$1,874,917, resulting in the increase to net position in the current year of \$174,250.

In the current year, governmental net position had an increase of \$174,250, or 4.4 percent. This increase was due to decreases in expenses and net pension liability.

## PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

### Management's Discussion and Analysis

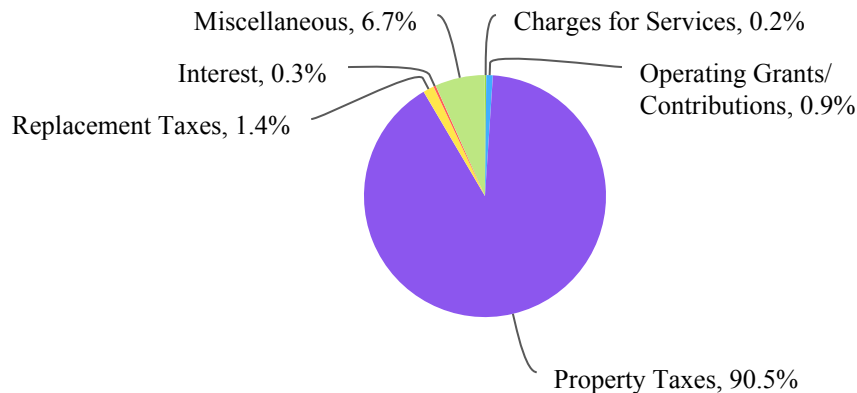
December 31, 2023

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#### GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

The following table graphically depicts the major revenue sources of the Library. It depicts very clearly the reliance of property taxes to fund governmental activities.

**Revenues by Source - Governmental Activities**



#### FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Library uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

##### Governmental funds

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

As of the end of the current fiscal year, the governmental funds reported combined ending fund balances of \$652,736, an increase of 73.5 percent from last year's ending fund balance of \$376,204.

In the current year, governmental fund balances increased by \$276,532. The General Fund fund balance increased by \$276,589 which is due to intentional underspending in order to rebuild the Library's fund balance.

#### GENERAL FUND BUDGETARY HIGHLIGHTS

During the year, no supplemental amendments were made to the budget for the General Fund.

The General Fund actual revenues were lower than budgeted revenues. Actual revenues for the current year were \$1,932,063, compared to budgeted revenues of \$2,377,900. This resulted primarily from property taxes being under budget by \$550,001.

The General Fund actual expenditures were higher than budgeted expenditures. Actual expenditures totaled \$1,556,535, while budgeted expenditures totaled \$1,533,226. The \$23,309 over budget was due primarily to increased Contractual, Printing and Maintenance expenditures.

## **PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

### **Management's Discussion and Analysis**

**December 31, 2023**

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#### **CAPITAL ASSETS**

The Library's investment in capital assets for its governmental activities as of December 31, 2023 was \$3,691,654 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, building and building improvements, furniture and equipment, and library collection.

	Capital Assets - Net of Depreciation	
	2023	2022
Land	\$ 314,652	314,652
Construction in Progress	—	721,818
Building and Improvements	2,714,912	2,125,184
Furniture and Equipment	353,605	395,744
Library Material	308,485	287,662
Total	3,691,654	3,845,060

This year's additions to capital assets included:

Building and Improvements	2,115
Library Material	125,243
	127,358

Additional information on the Library's capital assets can be found in Note 3 of this report.

#### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The Library's appointed officials and staff considered many factors when setting the fiscal-year 2024 budget. Those factors include tax rates, patron services, resources, and capital improvement projects. The Library is faced with similar economic challenges as other local municipalities, including inflation and unemployment rates. The Library is committed to providing high quality library services to its constituents, while remaining a fiscally responsible unit of government.

#### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Library's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to the Library Director at Palos Heights Public Library, 12501 South 71st Avenue, Palos Heights, Illinois 60463

## **BASIC FINANCIAL STATEMENTS**

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

Government-Wide Financial Statements

Fund Financial Statements

Governmental Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Statement of Net Position**

**December 31, 2023**

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**See Following Page**

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Statement of Net Position**

**December 31, 2023**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current Assets	
Cash and Investments	\$ 675,246
Receivables - Net of Allowances	
Property Taxes	<u>2,003,295</u>
Total Current Assets	<u>2,678,541</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	314,652
Depreciable	6,800,842
Accumulated Depreciation	<u>(3,423,840)</u>
Total Noncurrent Assets	<u>3,691,654</u>
Total Assets	<u>6,370,195</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Items - IMRF	<u>295,406</u>
Total Assets and Deferred Outflows of Resources	<u>6,665,601</u>

The notes to the financial statements are an integral part of this statement.



	<u>Governmental Activities</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	\$ 4,465
Accrued Payroll	18,048
Total Current Liabilities	<u>22,513</u>
Noncurrent Liabilities	
Net Pension Liability - IMRF	476,778
	<u>499,291</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Property Taxes	2,003,292
Deferred Items - IMRF	306
Total Deferred Inflows of Resources	<u>2,003,598</u>
Total Liabilities and Deferred Inflows of Resources	<u>2,502,889</u>
<b>NET POSITION</b>	
Investment in Capital Assets	3,691,654
Restricted	
Workers Compensation	4,347
Unemployment Compensation	12,730
Unrestricted	<u>453,981</u>
Total Net Position	<u><u>4,162,712</u></u>

The notes to the financial statements are an integral part of this statement.

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Statement of Activities**

**For the Fiscal Year Ended December 31, 2023**

	Program Revenues			Net (Expenses)/ Revenues
	Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions	
Expenses				
Governmental Activities				
Culture and Recreation	\$ 1,874,917	3,616	17,800	— (1,853,501)

General Revenues	
Taxes	
Property Taxes	1,854,556
Intergovernmental	
Replacement Taxes	29,947
Investment Income (Loss)	6,579
Miscellaneous	136,669
	<u>2,027,751</u>
Change in Net Position	174,250
Net Position - Beginning	<u>3,988,462</u>
Net Position - Ending	<u>4,162,712</u>

The notes to the financial statements are an integral part of this statement.

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS****Balance Sheet - Governmental Funds  
December 31, 2023**

	General	Capital Projects Special Reserve	Nonmajor	Totals
<b>ASSETS</b>				
Cash and Investments	\$ 658,169	—	17,077	675,246
Receivables - Net of Allowances				
Property Taxes	1,835,635	—	167,660	2,003,295
Total Assets	2,493,804	—	184,737	2,678,541
<b>LIABILITIES</b>				
Accounts Payable	4,465	—	—	4,465
Accrued Payroll	18,048	—	—	18,048
Total Liabilities	22,513	—	—	22,513
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	1,835,632	—	167,660	2,003,292
Total Liabilities and Deferred Inflows of Resources	1,858,145	—	167,660	2,025,805
<b>FUND BALANCES</b>				
Restricted	—	—	17,077	17,077
Unassigned	635,659	—	—	635,659
Total Fund Balances	635,659	—	17,077	652,736
Total Liabilities, Deferred Inflows of Resources and Fund Balances	2,493,804	—	184,737	2,678,541

The notes to the financial statements are an integral part of this statement.

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities**

**December 31, 2023**

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<b>Total Governmental Fund Balances</b>	\$ 652,736
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	3,691,654
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	295,100
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Net Pension Liability	<u>(476,778)</u>
<b>Net Position of Governmental Activities</b>	<u><u>4,162,712</u></u>

The notes to the financial statements are an integral part of this statement.

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended December 31, 2023**

	General	Capital Projects Special Reserve	Nonmajor	Totals
Revenues				
Taxes	\$ 1,737,484	—	117,072	1,854,556
Intergovernmental	47,747	—	—	47,747
Fines and Fees	3,616	—	—	3,616
Investment Income	6,547	32	—	6,579
Miscellaneous	136,669	—	—	136,669
Total Revenues	1,932,063	32	117,072	2,049,167
Expenditures				
Culture and Recreation	1,556,535	—	165,997	1,722,532
Capital Outlay	—	50,103	—	50,103
Total Expenditures	1,556,535	50,103	165,997	1,772,635
Excess (Deficiency) of Revenues Over (Under) Expenditures	375,528	(50,071)	(48,925)	276,532
Other Financing Sources (Uses)				
Transfers In	—	50,071	48,868	98,939
Transfers Out	(98,939)	—	—	(98,939)
	(98,939)	50,071	48,868	—
Net Change in Fund Balances	276,589	—	(57)	276,532
Fund Balances - Beginning	359,070	—	17,134	376,204
Fund Balances - Ending	635,659	—	17,077	652,736

The notes to the financial statements are an integral part of this statement.

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the  
Governmental Funds to the Statement of Activities - Governmental Activities  
For the Fiscal Year Ended December 31, 2023**

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 276,532</b>
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Amounts reported for governmental activities in the Statement of Activities  
are different because:

Governmental funds report capital outlays as expenditures. However, in the  
Statement of Activities the cost of those assets is allocated over their estimated  
useful lives and reported as depreciation expense.

Capital Outlays	127,358
Depreciation Expense	(280,764)
Disposals - Cost	(129,469)
Disposals - Accumulated Depreciation	129,469

The net effect of deferred outflows (inflows) of resources related  
to the pensions not reported in the funds.

Change in Deferred Items - IMRF	(158,687)
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The issuance of long-term debt provides current financial resources to  
governmental funds, while the repayment of the principal on long-term  
debt consumes the current financial resources of the governmental funds.

Change in Net Pension Liability - IMRF	<u>209,811</u>
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<b>Changes in Net Position of Governmental Activities</b>	<b><u><u>174,250</u></u></b>
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# **PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

## **Notes to the Financial Statements**

**December 31, 2023**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Palos Heights Public Library (the Library), a component unit of the City of Palos Heights, provides services primarily to citizens of the City of Palos Heights (the City), Illinois, including lending or renting materials to adults and children to meet their informational, recreational, and educational needs.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Library's accounting policies established in GAAP and used by the Library are described below.

#### **REPORTING ENTITY**

The Library is a library corporation governed by an appointed Board of Trustees. The Library may not issue bonded debt without the City's approval, and its property tax levy is incorporated with the City's levy. The Library is reported as a discretely presented component unit of the City of Palos Heights, Illinois. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the Library as pension trust funds and there are no discretely component units to include in the reporting entity. This report represents the financial activity of the Library for the fiscal year ended December 31, 2023.

The Library is a Public Library operating in accordance with the Illinois Local Library Act, 75 ILCS 5/1-0.1 et seq.

#### **BASIS OF PRESENTATION**

##### **Government-Wide Statements**

The Library's basic financial statements include both government-wide (reporting the Library as a whole) and fund financial statements (reporting the Library's major funds). The Library's culture and recreation services are classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities column is presented on a consolidated basis and reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The Library's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Library first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Library's functions. These functions are supported by general government revenues (property taxes, interest and miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

# **PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

## **Notes to the Financial Statements**

**December 31, 2023**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

#### **BASIS OF PRESENTATION - Continued**

##### **Government-Wide Statements - Continued**

The net costs (by function) are normally covered by general revenue (property tax, intergovernmental revenues, interest income, etc.). The Library does not allocate indirect costs. This government-wide focus is more on the sustainability of the Library as an entity and the change in the Library's net position resulting from the current year's activities.

##### **Fund Financial Statements**

The financial transactions of the Library are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. The Library's funds are all reported as governmental funds. The emphasis in fund financial statements is on the major funds.

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses) for the determination of major funds. The Library electively added funds, as major funds, which either had debt outstanding or specific community focus. A fund is considered major if it is a primary operating fund of the Library or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the Library:

##### **Governmental Funds**

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Library:

*General Fund* is the general operating fund of the Library. It accounts for all revenues and expenditures of the Library which are not accounted for in other funds. The General Fund is a major fund.

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Library maintains six special revenues funds and are treated as nonmajor funds.



Notes to the Financial Statements

December 31, 2023

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**BASIS OF PRESENTATION - Continued**

**Governmental Funds - Continued**

*Capital Projects Funds* are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Special Reserve Fund, a major fund, is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital asset, excluding those types of capital related outflows financed by proprietary funds.

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

**Measurement Focus**

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The accounting objectives of the “economic resources” measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

**Basis of Accounting**

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year end.

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued**

**Basis of Accounting - Continued**

The Library recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, sales and use taxes, franchise taxes, utility taxes, hotel/motel taxes, fines, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY**

**Use of Estimates**

The preparation of financial statements in conformity with GAAP 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 expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**Cash and Investments**

Cash and cash equivalents on the Statement of Net Position are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of purchase.

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

**Receivables**

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes.

**Interfund Receivables, Payables and Activity**

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

# **PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

## **Notes to the Financial Statements**

**December 31, 2023**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

#### **ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued**

##### **Deferred Outflows/Inflows of Resources**

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

##### **Capital Assets**

Capital assets purchased or acquired with an original cost of \$5,000 or more, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Library as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Building and Improvements	10 - 40 Years
Furniture and Equipment	5 - 20 Years
Library Material	3 - 7 Years

##### **Compensated Absences**

Vacation and sick leave do not vest or accumulate. Accordingly, no liability has been accrued at year-end.

##### **Long-Term Obligations**

In the government-wide financial statements, long-term obligations are reported as liabilities in the governmental activities on the Statement of Net Position.

##### **Net Position**

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

Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation.

# **PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

## **Notes to the Financial Statements**

**December 31, 2023**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

#### **ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued**

##### **Net Position - Continued**

Restricted - Consists of net position with constraints placed on the 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.

Unrestricted - All other net position balances that do not meet the definition of “restricted” or “investment in capital assets.”

### **NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

#### **BUDGETARY INFORMATION**

The Library follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. Prior to December 1, a proposed operating budget for the fiscal year commencing the following January 1, is prepared and submitted to the Board of Trustees for their review and approval.
- b. Prior to March 1, the appropriation resolution is approved by the Board of Trustees to be included in an ordinance by the City of Palos Heights.
- c. The Board of Trustees must approve changes or amendments to the budget of any fund. The legal level of budgetary control is at the fund level.

The budget is prepared on a basis of accounting consistent with generally accepted accounting principles (GAAP). All amounts not spent at year end lapse; however, they may be appropriated in the following year.

A budget is prepared for all funds except the Unemployment Compensation Fund. The budget is prepared in accordance with the Illinois Library Code and is derived from the combined annual budget and appropriation ordinance of the City of Palos Heights. All budgets are prepared based on the annual fiscal year of the Library. All budgetary funds are controlled by an integrated budgetary accounting system in accordance with the various legal requirements which govern the Library. All budgets expire at the end of the year.

#### **EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS**

The following funds had an excess of actual expenditures over budget as of the date of this report:

<u>Fund</u>	<u>Excess</u>
General	\$ 23,309
Illinois Municipal Retirement	795

## PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

### Notes to the Financial Statements

December 31, 2023

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#### NOTE 3 - DETAIL NOTES ON ALL FUNDS

##### DEPOSITS AND INVESTMENTS

Permitted Deposits and Investments - Illinois Statutes authorizes the Library to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds.

The Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, which is the price for which the investment could be sold.

*Deposits.* At year-end, the carrying amount of the Library's deposits totaled \$674,177 and the bank balances totaled \$676,231. In addition, the Library has \$1,069 invested in the Illinois Funds at year-end and are measured at the net asset value.

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Library's investment policy does not address interest rate risk.

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Library limits its exposure to credit risk by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government explicitly or implicitly guaranteed by the United States Government. At year-end, the Library's investment in the Illinois Funds was rated AAA by Fitch.

*Concentration Risk.* This is the risk of loss attributed to the magnitude of the Library's investment in a single issuer. The Library's investment policy does not address concentration risk. At year-end, the Library does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investment).

*Custodial Credit Risk.* In the case of deposits, this is the risk that in the event of a bank failure, the Library's deposits may not be returned to it. The Library's investment policy does not address custodial credit risk. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the Library will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Library's investment policy does not specifically address custodial credit risk for investments. The Library's investments in the the Illinois Funds is not subject to custodial credit risk.

##### PROPERTY TAXES

Property taxes for 2022 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about March 1 and September 1. The County collects such taxes and remits them periodically to the Library. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**INTERFUND TRANSFERS**

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Special Reserve	General	\$ 50,071
Nonmajor Governmental	General	48,868
		<u>98,939</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

**CAPITAL ASSETS**

**Governmental Activities**

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 314,652	—	—	314,652
Construction in Progress	721,818	—	721,818	—
	<u>1,036,470</u>	<u>—</u>	<u>721,818</u>	<u>314,652</u>
Depreciable Capital Assets				
Building and Improvements	4,756,166	723,933	—	5,480,099
Furniture and Equipment	802,868	—	—	802,868
Library Material	522,101	125,243	129,469	517,875
	<u>6,081,135</u>	<u>849,176</u>	<u>129,469</u>	<u>6,800,842</u>
Less Accumulated Depreciation				
Building and Improvements	2,630,982	134,205	—	2,765,187
Furniture and Equipment	407,124	42,139	—	449,263
Library Material	234,439	104,420	129,469	209,390
	<u>3,272,545</u>	<u>280,764</u>	<u>129,469</u>	<u>3,423,840</u>
Total Net Depreciable Capital Assets	<u>2,808,590</u>	<u>568,412</u>	<u>—</u>	<u>3,377,002</u>
Total Net Capital Assets	<u>3,845,060</u>	<u>568,412</u>	<u>721,818</u>	<u>3,691,654</u>

Depreciation expense was charged to governmental activities as follows:

Culture and Recreation	<u>\$ 280,764</u>
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**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**LONG-TERM LIABILITY ACTIVITY**

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Net Pension Liability - IMRF	\$ 686,589	—	209,811	476,778	—

The Net Pension Liability is generally liquidated by the General Fund.

**SHORT-TERM DEBT**

**Tax Anticipation Warrants**

The Library issued tax anticipation warrants to provide advanced funding on property tax collections. The schedule below details the changes in short-term debt for the fiscal year ended December 31, 2023:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances
\$250,000 Tax Anticipation Warrants - Due in one issuance with no interest on 12/31/2023.	\$ —	250,000	250,000	—

**FUND BALANCE CLASSIFICATIONS**

In the governmental funds financial statements, the Library considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Library first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

*Nonspendable Fund Balance.* Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

*Restricted Fund Balance.* Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance.* Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

# PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

## Notes to the Financial Statements

December 31, 2023

### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### FUND BALANCE CLASSIFICATIONS - Continued

*Assigned Fund Balance.* Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The Library's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

*Unassigned Fund Balance.* Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

*Minimum Fund Balance Policy.* The Library's policy manual states that the General Fund should maintain a minimum fund balance equal to or greater than 45% of budgeted operating expenditures.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Capital Projects Special Reserve	Nonmajor	Totals
Restricted	\$			
Workers Compensation	—	—	4,347	4,347
Unemployment Compensation	—	—	12,730	12,730
	—	—	17,077	17,077
Unassigned	635,659	—	—	635,659
Total Fund Balances	635,659	—	17,077	652,736

#### NET POSITION CLASSIFICATIONS

Investment in capital assets was comprised of the following as of December 31, 2023:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	<u>\$ 3,691,654</u>



**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 4 - OTHER INFORMATION**

**CONTINGENT LIABILITIES**

**Litigation**

From time to time, the Library is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Library attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Library's financial position or results of operations.

**Grants**

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

**RISK MANAGEMENT**

The Library is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the Library's employees. The Library has purchased insurance from private insurance companies. Risks covered included certain types of liabilities and bonds. The Library currently reports all its risk management activities in the General Fund. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN**

**Illinois Municipal Retirement Fund (IMRF)**

The Library contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at [www.imrf.org](http://www.imrf.org). The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

**Plan Descriptions**

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

Notes to the Financial Statements

December 31, 2023

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NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

*Benefits Provided.* IMRF provides two tiers of pension benefits. 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 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

*Plan Membership.* As of December 31, 2023, the measurement date, the following employees were covered by the benefit terms:

Active Plan Members

15

A detailed breakdown of IMRF membership for the City and Library combined is available in the City of Palos Heights' annual comprehensive financial report.

*Contributions.* As set by statute, the Library's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2023, the Library's contribution was 9.09% of covered payroll.

*Net Pension Liability.* The Library's net pension liability was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

# PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

## Notes to the Financial Statements

December 31, 2023

### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

##### Illinois Municipal Retirement Fund (IMRF) - Continued

##### Plan Descriptions - Continued

*Actuarial Assumptions.* The total pension liability was determined by an actuarial valuation performed, as of December 31, 2023, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

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.

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 geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.50%	4.75%
Domestic Equities	34.50%	5.00%
International Equities	18.00%	6.35%
Real Estate	10.50%	6.30%
Blended	11.50%	6.05% - 8.65%
Cash and Cash Equivalents	1.00%	3.80%

# **PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

## **Notes to the Financial Statements**

**December 31, 2023**

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### **NOTE 4 - OTHER INFORMATION - Continued**

#### **EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued**

##### **Illinois Municipal Retirement Fund (IMRF) - Continued**

###### **Discount Rate**

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Library contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

###### **Discount Rate Sensitivity**

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 1,070,821	476,778	4,431

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Changes in the Net Pension Liability**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2022	\$ 4,646,945	3,960,356	686,589
Changes for the Year:			
Service Cost	67,727	—	67,727
Interest on the Total Pension Liability	320,595	—	320,595
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	42,759	—	42,759
Changes of Assumptions	(438)	—	(438)
Contributions - Employer	—	68,988	(68,988)
Contributions - Employees	—	38,915	(38,915)
Net Investment Income	—	444,960	(444,960)
Benefit Payments, Including Refunds of Employee Contributions	(258,099)	(258,099)	—
Other (Net Transfer)	—	87,591	(87,591)
Net Changes	172,544	382,355	(209,811)
Balances at December 31, 2023	4,819,489	4,342,711	476,778

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended December 31, 2023, the Library recognized pension expense of \$17,864. At December 31, 2023, the Library reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 67,246	—	67,246
Change in Assumptions	—	(306)	(306)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	228,160	—	228,160
Total Deferred Amounts Related to IMRF	295,406	(306)	295,100

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2024	\$ 69,346
2025	95,390
2026	162,322
2027	(31,958)
2028	—
Thereafter	—
Total	295,100

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 4 - OTHER INFORMATION - Continued**

**OTHER POST-EMPLOYMENT BENEFITS**

The Library has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the Library are required to pay 100% of the current premium. However, there is minimal participation. As the Library provides no explicit benefit, and there is minimal participation, there is no material implicit subsidy to calculate in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. Therefore, the Library has not recorded a liability as of December 31, 2023.

## **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

Schedule of Employer Contributions  
Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability  
Illinois Municipal Retirement Fund

Budgetary Comparison Schedules  
General Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.



**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Illinois Municipal Retirement Fund  
Schedule of Employer Contributions  
December 31, 2023**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 68,446	\$ 69,266	\$ 820	\$ 397,848	17.41%
2015	66,039	67,886	1,847	524,217	12.95%
2016	70,775	69,980	(795)	553,359	12.65%
2017	68,796	68,763	(33)	561,333	12.25%
2018	76,240	76,486	246	641,124	11.93%
2019	66,551	66,539	(12)	691,081	9.63%
2020	81,395	81,405	10	699,868	11.63%
2021	75,430	75,430	—	714,031	10.56%
2022	78,104	78,104	—	738,181	10.58%
2023	68,988	68,988	—	758,944	9.09%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	20 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% to 13.75%, Including Inflation
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 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. 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-2020. 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-2020.

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Illinois Municipal Retirement Fund**

**Schedule of Changes in the Employer's Net Pension Liability**

**December 31, 2023**

	2014	2015
Total Pension Liability		
Service Cost	\$ 61,740	55,331
Interest	202,781	178,937
Changes in Benefit Terms	—	—
Differences Between Expected and Actual Experience	(31,239)	20,985
Change of Assumptions	99,530	3,624
Benefit Payments, Including Refunds of Member Contributions	(119,832)	(120,109)
Net Change in Total Pension Liability	212,980	138,768
Total Pension Liability - Beginning	2,732,782	2,945,762
Total Pension Liability - Ending	2,945,762	3,084,530
Plan Fiduciary Net Position		
Contributions - Employer	\$ 69,266	67,886
Contributions - Members	24,563	22,963
Net Investment Income	151,674	11,070
Benefit Payments, Including Refunds of Member Contributions	(119,832)	(120,109)
Other (Net Transfer)	(26,348)	27,320
Net Change in Plan Fiduciary Net Position	99,323	9,130
Plan Net Position - Beginning	2,499,469	2,598,792
Plan Net Position - Ending	2,598,792	2,607,922
Employer's Net Pension Liability/(Asset)	\$ 346,970	476,608
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.22%	84.55%
Covered Payroll	\$ 397,848	524,217
Employer's Net Pension Liability as a Percentage of Covered Payroll	87.21%	90.92%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

2016	2017	2018	2019	2020	2021	2022	2023
59,144	56,162	59,824	67,538	65,212	67,479	64,843	67,727
258,488	216,180	258,248	486,212	240,100	314,956	316,960	320,595
—	—	—	—	—	—	—	—
(56,904)	(10,091)	97,208	(25,642)	259,810	26,706	88,803	42,759
(7,948)	(106,300)	109,090	—	(50,545)	—	—	(438)
(132,446)	(138,446)	(153,884)	(174,960)	(200,823)	(237,423)	(255,136)	(258,099)
120,334	17,505	370,486	353,148	313,754	171,718	215,470	172,544
3,084,530	3,204,864	3,222,369	3,592,855	3,946,003	4,259,757	4,431,475	4,646,945
3,204,864	3,222,369	3,592,855	3,946,003	4,259,757	4,431,475	4,646,945	4,819,489
69,980	68,763	76,486	66,539	81,405	75,430	78,104	68,988
25,063	31,161	29,059	31,110	33,225	32,142	32,909	38,915
177,905	464,281	(166,979)	787,187	473,208	715,477	(622,656)	444,960
(132,446)	(138,446)	(153,884)	(174,960)	(200,823)	(237,423)	(255,136)	(258,099)
10,076	(83,223)	92,480	30,814	47,974	(32,106)	19,738	87,591
150,578	342,536	(122,838)	740,690	434,989	553,520	(747,041)	382,355
2,607,922	2,758,500	3,101,036	2,978,198	3,718,888	4,153,877	4,707,397	3,960,356
2,758,500	3,101,036	2,978,198	3,718,888	4,153,877	4,707,397	3,960,356	4,342,711
446,364	121,333	614,657	227,115	105,880	(275,922)	686,589	476,778
86.07%	96.23%	82.89%	94.24%	97.51%	106.23%	85.22%	90.11%
553,359	561,333	641,124	691,081	699,868	714,033	738,310	758,944
80.66%	21.62%	95.87%	32.86%	15.13%	(38.64%)	92.99%	62.82%

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended December 31, 2023**

	Original and Final Budget	Actual
Revenues		
Taxes	\$ 2,287,485	1,737,484
Intergovernmental	29,800	47,747
Fines and Fees	4,300	3,616
Investment Income (Loss)	3,115	6,547
Miscellaneous	53,200	136,669
Total Revenues	2,377,900	1,932,063
Expenditures		
Culture and Recreation		
Library Materials	209,615	203,220
Office Expenditures	33,456	33,425
Staff and Board Development	10,500	8,590
Professional Services	13,410	9,134
Contractual, Printing and Maintenance	210,631	243,131
Personnel	1,055,614	1,059,035
Total Expenditures	1,533,226	1,556,535
Excess (Deficiency) of Revenues Over (Under) Expenditures	844,674	375,528
Other Financing (Uses)		
Transfers Out	—	(98,939)
Net Change in Fund Balance	844,674	276,589
Fund Balance - Beginning		359,070
Fund Balance - Ending		635,659

## **OTHER SUPPLEMENTARY INFORMATION**

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

Budgetary Comparison Schedules - Major Governmental Funds

Combining Statements - Nonmajor Governmental Funds

Budgetary Comparison Schedules - Nonmajor Governmental Funds

## **INDIVIDUAL FUND DESCRIPTIONS**

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### **GENERAL FUND**

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

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### **SPECIAL REVENUE FUNDS**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

#### **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 revenues derived from a specific annual property tax levy and expenditures of these monies for payment of the employer's portion of Federal Social Security and Medicare taxes.

#### **Audit Fund**

The Audit Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies for the annual audit of the Library.

#### **Liability Insurance Fund**

The Liability Insurance Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies for the general liability insurance of the Library.

#### **Workers Compensation Fund**

The Workers Compensation Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies for payment of the employer's workers compensation taxes.

## **INDIVIDUAL FUND DESCRIPTIONS - Continued**

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### **SPECIAL REVENUE FUNDS - Continued**

#### **Unemployment Compensation Fund**

The Unemployment Compensation Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies for payment of the employer's unemployment compensation taxes.

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### **CAPITAL PROJECTS FUND**

Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital assets (other than those financed by business-type/proprietary funds).

#### **Special Reserve Fund**

The Special Reserve Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital asset, excluding those types of capital related outflows financed by proprietary funds.

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**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**General Fund**

**Schedule of Revenues - Budget and Actual**

**For the Fiscal Year Ended December 31, 2023**

	Original and Final Budget	Actual
Taxes		
Property Taxes	\$ 2,287,485	1,737,484
Intergovernmental		
Per Capita Grant	17,800	17,800
Personal Property Replacement Taxes	12,000	29,947
Total Intergovernmental	29,800	47,747
Fines and Fees	4,300	3,616
Investment Income	3,115	6,547
Miscellaneous		
Friends Book Sales	11,000	13,353
Copier	4,000	4,479
Miscellaneous - Front Desk	2,200	3,628
Miscellaneous	5,000	11,455
Gifts/Donations	31,000	103,754
Total Miscellaneous	53,200	136,669
Total Revenues	2,377,900	1,932,063



**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**General Fund**

**Schedule of Expenditures - Budget and Actual**

**For the Fiscal Year Ended December 31, 2023**

	Original and Final Budget	Actual
Culture and Recreation		
Library Materials		
Books, Periodicals and Audiovisuals	\$ 209,615	203,220
Office Expenditures		
Office Supplies	16,950	16,020
Equipment Maintenance	7,818	8,466
Cleaning Supplies	4,450	4,212
Mailing Expenditures	4,238	4,727
Total Office Expenditures	33,456	33,425
Staff and Board Development		
Membership Fees	2,200	2,754
Board Development	800	30
Administrator	500	425
Professional Staff	5,000	3,408
Support Staff	1,000	620
Mileage Reimbursement	1,000	1,353
Total Staff and Board Development	10,500	8,590
Professional Services		
Legal Fees	2,000	743
Professional Fees	11,410	8,391
Total Professional Services	13,410	9,134

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**General Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended December 31, 2023**

	Original and Final Budget	Actual
Culture and Recreation - Continued		
Contractual, Printing and Maintenance		
Contractual Services	\$ 107,645	115,291
Printing	17,515	18,127
Maintenance - Building/Facility	35,721	36,084
Library Program	33,000	33,161
Public Relations	3,000	2,800
Utilities	13,750	37,668
Total Contractual, Printing and Maintenance	210,631	243,131
Personnel		
Salaried Employees	727,972	727,403
Hourly Employees	191,533	195,510
Additional Compensation	5,500	5,213
Employee Benefits	130,609	130,909
Total Personnel	1,055,614	1,059,035
Total Expenditures	1,533,226	1,556,535

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Special Reserve - Capital Projects Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended December 31, 2023**

	Original and Final Budget	Actual
Revenues		
Investment Income	\$ —	32
Expenditures		
Capital Outlay	824,711	50,103
Excess (Deficiency) of Revenues Over (Under) Expenditures	(824,711)	(50,071)
Other Financing Sources		
Transfers In	—	50,071
Net Change in Fund Balance	<u>(824,711)</u>	—
Fund Balance - Beginning		<u>—</u>
Fund Balance - Ending		<u>—</u>

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Nonmajor Governmental Funds**

**Combining Balance Sheet**

**December 31, 2023**

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**See Following Page**

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Nonmajor Governmental Funds  
Combining Balance Sheet  
December 31, 2023**

	<hr/> <hr/>	
		Special
	Illinois Municipal Retirement	Social Security
	<hr/>	
<b>ASSETS</b>		
Cash and Investments	\$ —	—
Receivables - Net of Allowances		
Property Taxes	79,011	77,051
	<hr/>	
Total Assets	79,011	77,051
	<hr/> <hr/>	
<b>LIABILITIES</b>		
None	—	—
	<hr/>	
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property Taxes	79,011	77,051
	<hr/>	
Total Liabilities and Deferred Inflows of Resources	79,011	77,051
	<hr/>	
<b>FUND BALANCES</b>		
Restricted	—	—
	<hr/>	
Total Deferred Inflows of Resources and Fund Balances	79,011	77,051
	<hr/> <hr/>	

Revenue				
Audit	Liability Insurance	Workers Compensation	Unemployment Compensation	Totals
—	—	4,347	12,730	17,077
7,531	2,239.00	1,828	—	167,660
7,531	2,239	6,175	12,730	184,737
—	—	—	—	—
7,531	2,239	1,828	—	167,660
7,531	2,239	1,828	—	167,660
—	—	4,347	12,730	17,077
7,531	2,239	6,175	12,730	184,737

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Nonmajor Governmental Funds**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**

**For the Fiscal Year Ended December 31, 2023**

	Illinois Municipal Retirement	Special Social Security
Revenues		
Taxes	\$ 53,239	55,138
Expenditures		
Culture and Recreation	68,988	69,144
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,749)	(14,006)
Other Financing Sources		
Transfers In	15,749	14,006
Net Change in Fund Balance	—	—
Fund Balance - Beginning	—	—
Fund Balance - Ending	—	—

Revenue				
Audit	Liability Insurance	Workers Compensation	Unemployment Compensation	Totals
5,354	1,740	1,601	—	117,072
6,830	19,377	1,658	—	165,997
(1,476)	(17,637)	(57)	—	(48,925)
1,476	17,637	—	—	48,868
—	—	(57)	—	(57)
—	—	4,404	12,730	17,134
—	—	4,347	12,730	17,077



**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Illinois Municipal Retirement - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended December 31, 2023**

	Original and Final Budget	Actual
Revenues		
Taxes		
Property Taxes	\$ 68,193	53,239
Expenditures		
Culture and Recreation		
Illinois Municipal Retirement	68,193	68,988
Excess (Deficiency) of Revenues Over (Under) Expenditures	—	(15,749)
Other Financing Sources		
Transfers In	—	15,749
Net Change in Fund Balance	—	—
Fund Balance - Beginning		—
Fund Balance - Ending		—

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Social Security - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended December 31, 2023**

	Original and Final Budget	Actual
Revenues		
Taxes		
Property Taxes	\$ 70,342	55,138
Expenditures		
Culture and Recreation		
Social Security	70,342	69,144
Excess (Deficiency) of Revenues Over (Under) Expenditures	—	(14,006)
Other Financing Sources		
Transfers In	—	14,006
Net Change in Fund Balance	—	—
Fund Balance - Beginning		—
Fund Balance - Ending		—

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Audit - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended December 31, 2023**

	Original and Final Budget	Actual
Revenues		
Taxes		
Property Taxes	\$ 6,830	5,354
Expenditures		
Culture and Recreation		
Audit	6,830	6,830
Excess (Deficiency) of Revenues Over (Under) Expenditures	—	(1,476)
Other Financing Sources		
Transfers In	—	1,476
Net Change in Fund Balance	—	—
Fund Balance - Beginning		—
Fund Balance - Ending		—

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Liability Insurance - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended December 31, 2023**

	Original and Final Budget	Actual
Revenues		
Taxes		
Property Taxes	\$ 2,218	1,740
Expenditures		
Culture and Recreation		
Liability Insurance	22,181	19,377
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,963)	(17,637)
Other Financing Sources		
Transfers In	—	17,637
Net Change in Fund Balance	(19,963)	—
Fund Balance - Beginning		—
Fund Balance - Ending		—

**PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS**

**Workers Compensation - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended December 31, 2023**

	Original and Final Budget	Actual
Revenues		
Taxes		
Property Taxes	\$ 2,041	1,601
Expenditures		
Culture and Recreation		
Workers Compensation	2,041	1,658
Net Change in Fund Balance	—	(57)
Fund Balance - Beginning		4,404
Fund Balance - Ending		4,347

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS  
A COMPONENT UNIT OF THE CITY OF PALOS HEIGHTS,  
ILLINOIS

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MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2023

12501 S. 71st Avenue  
Palos Heights, IL 60463  
Phone: 708.448.1473  
[www.phlibrary.org](http://www.phlibrary.org)



August 5, 2024

Members of the Board of Trustees  
Palos Heights Public Library  
Palos Heights, Illinois

In planning and performing our audit of the financial statements of the Palos Heights Public Library, (the Library), for the year ended December 31, 2023, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board of Trustees, management, and others within the Palos Heights Public Library.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Library personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well-prepared audit package and we appreciate the courtesy and assistance given to us by the entire Library staff.

*Lauterbach & Amen, LLP*  
LAUTERBACH & AMEN, LLP

## CURRENT RECOMMENDATIONS

### 1. **GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS**

#### Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, *Accounting Changes and Error Corrections*, which establishes accounting and financial reporting requirements for (a) accounting changes, and (b) the correction of an error in previously issued financial statements (error correction). Accounting changes are (a) changes in accounting principle, (b) changes in accounting estimates, or (c) changes to or within the financial reporting entity. Error corrections are (a) errors from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were issued, or (b) a change from (i) applying an accounting principle that is not generally accepted to transactions or other events that previously were significant to (ii) applying a generally accepted accounting principle to those transactions or other events is an error correction. GASB Statement No. 100 requires that (a) changes in accounting principal and error corrections are reported retroactively, (b) changes in accounting estimates are reported prospectively, and (c) changes to or within the financial reporting entity should be reported by adjusting the current reporting period's beginning net position, fund balance, or fund net position, as applicable, for the effect of the change as if the change occurred as of the beginning of the reporting period. GASB Statement No. 100, *Accounting Changes and Error Corrections* is applicable to the Library's financial statements for the year ended December 31, 2024.

#### Recommendation

Lauterbach & Amen, LLP will work directly with the Library to review any accounting changes or error corrections to determine the appropriate financial reporting for these activities under GASB Statement No. 100.

#### Management's Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

### 2. **GASB STATEMENT NO. 101 COMPENSATED ABSENCES**

#### Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, *Compensated Absences*, which establishes standards of accounting and financial reporting for (a) compensated absences, and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other postemployment benefits (OPEB). The statement requires that a liability should be recognized for any type of leave that has not been used at year-end if (a) The leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Examples of leave that should be reviewed, and potentially measured under GASB Statement No. 101 are vacation leave, paid time off leave, holiday leave, and sick leave. Examples of leave that are excluded from GASB Statement No. 101 are parental leave, military leave, and jury duty leave. GASB Statement No. 101, *Compensated Absences* is applicable to the Library's financial statements for the year ended December 31, 2024.



## **CURRENT RECOMMENDATIONS - Continued**

### **2. GASB STATEMENT NO. 101 COMPENSATED ABSENCES - Continued**

#### Recommendation

Lauterbach & Amen, LLP will work directly with the Library to review the new compensated absences and associated salary-related payments, including certain defined contribution pensions and defined contribution other postemployment benefits criteria to determine the appropriate financial reporting for these activities under GASB Statement No. 101.

#### Management's Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

## PRIOR RECOMMENDATIONS

### 1. GASB STATEMENT NO. 96 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

#### Comment

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96, Subscription-Based Information Technology Arrangements, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for Subscription-Based Information Technology Arrangements (SBITAs) by governments. It establishes uniform accounting and financial reporting requirements for SBITAs, improves the comparability of financial statements among governments that have entered into SBITAs, and enhances the understandability, reliability, relevance, and consistency of information about SBITAs. GASB Statement No. 96, Subscription-Based Information Technology Arrangements is applicable to the Library's financial statements for the year ended December 31, 2023.

#### Recommendation

Lauterbach & Amen, LLP will work directly with the Library to review the new SBITA criteria in conjunction with the Library's current arrangements to determine the appropriate financial reporting for these activities under GASB Statement No. 96.

#### Status

As the Library has no material SBITAs, there was no impact on the financial statements in the current year, therefore this comment is considered implemented. The Library and Lauterbach & Amen will continue to monitor SBITAs in the future to determine if additional reporting required.

### 2. FUND NOT IN COMPLIANCE WITH FUND BALANCE POLICY

#### Comment

Previously, we noted the following fund with fund balance that was not in compliance with the Board approved fund balance policy:

	Per 2022 Budgeted Expenditures	Unassigned Fund Balance per AFR	Amount not in Compliance
General Fund			
Minimum			
Operating Expenditures	\$ 1,688,059		
45% CY Expenditures	45%		
	<u>759,627</u>	376,204	383,423

## PRIOR RECOMMENDATIONS - Continued

### 2. FUND NOT IN COMPLIANCE WITH FUND BALANCE POLICY - Continued

During our current year-end audit procedures, we noted the following fund with fund balance that was not in compliance with the Board approved fund balance policy:

	Per 2023 Budgeted Expenditures	Unassigned Fund Balance per AFR	Amount not in Compliance
General Fund			
Minimum			
Operating Expenditures	\$ 1,533,226		
45% CY Budgeted Expenditures	45%		
	689,952	635,659	54,293

#### Recommendation

We recommended the Library investigate the fund balances and adopt future budgets to address these items not in compliance.

#### Status

This comment has not been implemented and will be repeated in the future.

#### Management's Response

Management acknowledges this comment and will work to correct it in the coming year.

### 3. FUNDS OVER BUDGET

#### Comment

Previously and during our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the fiscal year:

Fund	12/31/23	12/31/22
General	\$ 23,309	—
Special Reserve	—	105,459
IMRF	795	—
Liability Insurance	—	215

#### Recommendation

We recommended the Library investigate the causes of the funds over budget and adopt appropriate future funding measures.

#### Status

This comment has not been implemented and will be repeated in the future.

#### Management's Response

Management acknowledges the overages and will work to correct them in the following year.

<b>Palos Heights Public Library</b>				
<b>Audit Journal Entries</b>				
<b>December 31, 2023</b>				
AJE	Account	Account		
#	Number	Description	Debit	Credit
<b>1</b>	10-2XXX.2021-10-4311-	2XXX - Accrued Payroll 4311 - Salaried Employees	1,087	1,087
	<b>Entry to adjust Accrued Payroll to actual for FY23</b>			
<b>2</b>	10-3251-10-4900-	3251 RECEIPTS:MISCELLANEOUS RECEIPTS:MISCELLANEOUS - REIMBURSEMENTS:Miscellaneous 4900 EXPENSES - GENERAL FUND:REIMBURSEMENTS:Miscellaneous - Reimbursements	250,000	250,000
	<b>Entry to reclassify Short Term Loan from City of Palos Heights for debt testing purposes</b>			
<b>3</b>	10-12XX.2022.1-10-3103-20-12XX.2022.1-20-3103-21-12XX.2022.1-21-3103-22-12XX.2022.1-22-3103-23-12XX.2022.1-23-3103-24-12XX.2022.1-24-3103-	12XX - Property Tax Receivable 3103 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Current FY 12XX - Property Tax Receivable 3103 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Current FY 12XX - Property Tax Receivable 3103 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Current FY 12XX - Property Tax Receivable 3103 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Current FY 12XX - Property Tax Receivable 3103 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Current FY 12XX - Property Tax Receivable 3103 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Current FY	293,646 11,134 9,231 9,231 899 280 311	293,646 11,134 9,231 899 280 311
	<b>Entry to reverse PY Cook County property tax accrual</b>			
<b>4</b>	10-3101-10-3103-10-3105-	3101 RECEIPTS:REAL ESTATE TAXES:Tax Levies- Prior Years 3103 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Current FY 3105 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Last Yr	9,880 341,292	351,172
	<b>Entry to reclassify property taxes to the same revenue account - for testing purposes only</b>			
<b>5</b>	10-1105-10-3103-20-1105-20-3103-21-1105-21-3103-22-1105-22-3103-23-1105-23-3103-24-1105-24-3103-	1105-A GF CHECKING - OLD NATIONAL BANK 3103 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Current FY 1105-A GF CHECKING - OLD NATIONAL BANK 3103 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Current FY 1105-A GF CHECKING - OLD NATIONAL BANK 3103 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Current FY 1105-A GF CHECKING - OLD NATIONAL BANK 3103 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Current FY 1105-A GF CHECKING - OLD NATIONAL BANK 3103 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Current FY 1105-A GF CHECKING - OLD NATIONAL BANK 3103 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Current FY	139,141 64,587 64,369 6,253 2,020 1,912	139,141 64,587 64,369 6,253 2,020 1,912
	<b>Entry to allocate property taxes for FY23 among proper funds</b>			
<b>6</b>	10-12XX.2022.1-10-21XX.2022.1-20-12XX.2022.1-20-21XX.2022.1-21-12XX.2022.1-21-21XX.2022.1-22-12XX.2022.1-22-21XX.2022.1-23-12XX.2022.1-23-21XX.2022.1-24-12XX.2022.1-24-21XX.2022.1-	12XX - Property Tax Receivable 21XX - Deferred Property Taxes 12XX - Property Tax Receivable 21XX - Deferred Property Taxes 12XX - Property Tax Receivable 21XX - Deferred Property Taxes 12XX - Property Tax Receivable 21XX - Deferred Property Taxes 12XX - Property Tax Receivable 21XX - Deferred Property Taxes 12XX - Property Tax Receivable 21XX - Deferred Property Taxes	115,356 9,801 5,659 599 12 243	115,356 9,801 5,659 599 12 243
	<b>Entry to adjust property tax receivable and deferred as of 12/31/2023</b>			
<b>7</b>	10-1105-10-4312-10-4333-10-4351-10-4356-10-4365-10-4412-10-4418-10-4424-10-4434-10-4436-10-4451-10-4471-10-4474-10-4531-10-4551-10-4553-10-4712-10-4716-10-4717-10-4721-10-4900-10-4904-10-4906a-	1105-A GF CHECKING - OLD NATIONAL BANK 4312 EXPENSES - GENERAL FUND:PERSONNEL SERVICES:OPERATIONAL SALARIES:Hourly Employees 4333 EXPENSES - GENERAL FUND:PERSONNEL SERVICES:EMPLOYEE BENEFITS:Insurance 4351 EXPENSES - GENERAL FUND:PERSONNEL SERVICES:STAFF & BOARD DEVELOPMENT:Membership Fees 4356 EXPENSES - GENERAL FUND:PERSONNEL SERVICES:STAFF & BOARD DEVELOPMENT:Mileage Reimbursement 4365 EXPENSES - GENERAL FUND:CONTRACTUAL SERVICES:PROFESSIONAL SERVICES:Accountant 4412 EXPENSES - GENERAL FUND:CONTRACTUAL SERVICES:OUTSIDE SERVICES:Payroll Services 4418 EXPENSES - GENERAL FUND:CONTRACTUAL SERVICES:OUTSIDE SERVICES:Technology 4424 EXPENSES - GENERAL FUND:CONTRACTUAL SERVICES:PRINTING:Newsletter Printing 4434 EXPENSES - GENERAL FUND:BUILDING MAINTENANCE:REPAIRS & MAINTENANCE:Building Repairs 4436 EXPENSES - GENERAL FUND:BUILDING MAINTENANCE:REPAIRS & MAINTENANCE:Lawn Maintenance 4451 EXPENSES - GENERAL FUND:CONTRACTUAL SERVICES:PROGRAMMING:Youth & Teen Programming 4472 EXPENSES - GENERAL FUND:UTILITIES:Electricity 4474 EXPENSES - GENERAL FUND:UTILITIES:Telephone/FAX 4531 EXPENSES - GENERAL FUND:BUILDING MAINTENANCE:EQUIPMENT MAINTENANCE:Copier 4551 EXPENSES - GENERAL FUND:SUPPLIES:MAILING EXPENSES & FEES:Postage & Handling 4553 EXPENSES - GENERAL FUND:SUPPLIES:MAILING EXPENSES & FEES:Bulk Fees & Permits 4712 EXPENSES - GENERAL FUND:MEDIA - LIBRARY MATERIALS:Continuations 4716 EXPENSES - GENERAL FUND:MEDIA - LIBRARY MATERIALS:Books - Youth 4717 EXPENSES - GENERAL FUND:MEDIA - LIBRARY MATERIALS:Videos - Adult 4721 EXPENSES - GENERAL FUND:MEDIA - LIBRARY MATERIALS:Software 4900 EXPENSES - GENERAL FUND:REIMBURSEMENTS:Miscellaneous - Reimbursements 4904 EXPENSES - GENERAL FUND:REIMBURSEMENTS:Reimb. - Friends Book Sales 4906a EXPENSES - GENERAL FUND:REIMBURSEMENTS:Reimb. - Restricted Donations	3,977 419 1,195 434 80 249 7,065 612 414 92 15 26,600 266 769 21 500 1 5,947 2,093 1,553 440,980 1,043 58	496,309

Palos Heights Public Library				
Audit Journal Entries				
December 31, 2023				
AJE #	Account Number	Account Description	Debit	Credit
	10-4906b-	4906b EXPENSES - GENERAL FUND:REIMBURSEMENTS:Fundraising	1,926	
	20-1105-	1105-A GF CHECKING - OLD NATIONAL BANK		1,009
	20-4331-	4331 EXPENSES - GENERAL FUND:PERSONNEL SERVICES:EMPLOYEE BENEFITS:IMRF III. Muni. Ret. Fund	1,009	
	40-1105-	1105-A GF CHECKING - OLD NATIONAL BANK	497,318	
	40-4631-	4631 EXPENSES - GENERAL FUND:CAPITAL EXPENSES:SPECIAL RESERVES / CONTINGENCY:Special Reserves Replenishment		597,523
	40-7001-	7001 EXPENSES - GENERAL FUND:Special Reserves Projects	100,205	
Client Proposed: Entry to reallocate expenses out of Contingency Fund and back into originally budeted expense line items				
8	10-2XXX.2022.2-	2XXX.2022.2 - Due to Other Gov'ts	431,250	
	10-4900-	4900 EXPENSES - GENERAL FUND:REIMBURSEMENTS:Miscellaneous - Reimbursements		431,250
Entry to remve prior year "Due to Other Gov'ts" -- payment made to City of Palos Heights for Property Tax Loan in FY22, paid in FY23				
9	40-2103X2022.1	2103X2022.1 - Retainage Payable	13,275	
	40-7001	7001 EXPENSES - GENERAL FUND:Special Reserves Projects		13,275
Entry to reverse retainage payable on Lo Destro Library Renovation Projects as of FYE				
10	10-2102	2102 - Accrued Expenses	3,120	
	10-4418	4418 - Technology		3,120
	40-2102	2102 - Accrued Expenses	83,455	
	40-7001	7001 - Special Reserves Projects		83,455
Entry to reverse FY22 Accrued Expenses				
11	10-2102	2102 - Accrued Expenses		4,465
	10-4418	4418 EXPENSES - GENERAL FUND:CONTRACTUAL SERVICES:OUTSIDE SERVICES:Technology	4,240	
	10-4362	4362 EXPENSES - GENERAL FUND:CONTRACTUAL SERVICES:PROFESSIONAL SERVICES:Legal Fees	225	
Entry to record FY23 Accrued Expenses				
12	10-1105	1105-A - GF CHECKING - OLD NATIONAL BANK		98,939
	10-5XXX.2022.1	5XXX.2022.1 - Transfer Out	98,939	
	20-1105	1105-A - GF CHECKING - OLD NATIONAL BANK	15,749	
	20-4XXX.2022.1	4XXX.2022.1 - Transfer In		15,749
	21-1105	1105-A - GF CHECKING - OLD NATIONAL BANK	14,006	
	21-4XXX.2022.1	4XXX.2022.1 - Transfer In		14,006
	22-1105	1105-A - GF CHECKING - OLD NATIONAL BANK	1,476	
	22-4XXX.2022.1	4XXX.2022.1 - Transfer In		1,476
	23-1105	1105-A - GF CHECKING - OLD NATIONAL BANK	17,637	
	23-4XXX.2022.1	4XXX.2022.1 - Transfer In		17,637
	40-1105	1105-A - GF CHECKING - OLD NATIONAL BANK	50,071	
	40-4XXX.2022.1	4XXX.2022.1 - Transfer In		50,071
Entry to remove non-general funds' fund balance with a transfer to the General Fund.				
TOTAL			3,155,996	3,155,996
				-
ALL AJEs RECORDED AS NOTED ABOVE. NO PASSED AJEs FROM THE AUDIT.				



PALOS HEIGHTS  
PUBLIC LIBRARY

# STAFF EDUCATION POLICY

## I. IN-SERVICE TRAINING

Attendance is required by all employees except pages at in-service training. Exceptions need to be approved by the library director.

## II. EDUCATION AND TRAINING

~~Full-time~~ Employees who work more than 20 hours per week are encouraged to take library science and related courses at fully accredited colleges and universities. Employees may receive a 50% rebate of the tuition costs with a maximum allowance of \$1,500 per year, provided they get prior approval of the course(s) from the library director. Reimbursement of the tuition fees will be contingent upon successful completion of the approved course(s), ~~and~~ submission of an official transcript, and the availability of budgeted funds. If an employee desires (because of a scholarship, for example), books may be paid for in lieu of tuition. Applicable money limits and conditions still apply.

Full-time employees wishing to attend meetings or conferences sponsored by professional library or library related organizations, of which they are members, will be given a reasonable amount of library time off—if schedules permit. All meetings and conferences must be approved by the library director. Conferences exceeding two days are not to be considered reasonable unless special permission from the Board of Trustees is obtained.

Funds are available for travel, meals, lodging, conference dues, professional association dues, journals, and other special professional activities. Request for such funds must be made in writing to the library director. A line item in the budget called "Professional Development" has been established to handle such request and the distribution of these funds is controlled by the library director.

Adopted: September 28, 2017

Amended: August 15, 2024



# STAFF BENEFITS POLICY

## I. INSURANCE

**Health Insurance:** The Library provides health insurance for ~~full-time~~ employees who work a minimum of 20 hours per week as scheduled by the policy carrier. The library pays 100% of the premium for full-time employees. Part-time employees as well as spouses and children of full-time employees can be insured on the same policy at the employee's expense. See the Library Director for details concerning the type of policy presently being carried and how to continue coverage due to termination or reduction of work hours. An employee that resigns and elects coverage under state regulations may be assessed an administrative fee.

**Life Insurance:** Full-time employees are eligible for life insurance to begin as scheduled by the policy carrier. Life insurance ceases immediately upon termination of employment. The premium is paid by the Library.

## II. RETIREMENT

Staff members who are scheduled to work 1000 or more hours per year begin contributing to the Illinois Municipal Retirement Fund (IMRF) with the first pay period. Benefits are paid per the IMRF policy. The premiums are paid both by the Library Board and the covered employee per the IMRF policy. A letter of resignation must be received to initiate the IMRF pension.

## III. PAID TIME OFF

The Library grants four categories of Paid Time Off as delineated below. All requests to use leave should be submitted through the Library's payroll system with no less than seven days of notice when possible.

### A. Sick Leave

Full-time employees accrue one day of sick leave for each calendar month they are employed, credited at the beginning of each month of service. Unused sick leave may accumulate up to 36 days. Sick leave in excess of 36 days may be accrued solely for the purpose of additional unpaid sick leave credit for the Illinois Municipal Retirement Fund. Benefits will be in accordance with the IMRF policies and procedures.

Part-time employees are not eligible for sick leave compensation.

### B. Personal Leave

Full-time employees may take four (4) personal days per calendar year. New employees, after six (6) months employment, and before January 1, may take one day. There will be no accumulation of personal days.

Regular part-time employees (who work a minimum of 20 hours average per week, excluding Saturday and Sunday) will receive paid personal leave each year calculated on the basis of two-fifths of the average weekly hours scheduled in increments of his/her regular shift hours. New part-time employees after 6 months of employment and before January 1<sup>st</sup> will receive paid personal leave calculated on the basis of one-fifth of their average weekly hours.

### C. Vacations

Effective July 1, 2002, a paid vacation is earned by all full-time employees and part-time employees that work a minimum of 20 hours per week. Vacations should be scheduled so as not to interfere with the operation of the Library. The Board President should be notified when the Library Director takes vacation time.

The number of vacation days given are scheduled by job classification.

I.	Library Director	4 weeks (20 working days)
II.	Department Head or Full-Time Librarian	2 weeks (10 working days)
		3 weeks (15 working days) after five years
III.	Other Full-Time Employees	1 week (5 working days)
		2 weeks (10 working days) after 2 years
		3 weeks (15 working days) after 7 years
IV.	Regular Part-Time Employees (work minimum of 20 hours/week)	1 week (average weekly hours worked previous year)
		2 weeks (average weekly hours worked previous year) after 2 years
		3 weeks (average weekly hours worked previous year) after 7 years

When a regular part-time employee (who works a minimum of 20 hours average per week) takes a vacation day, he/she will be paid for the equivalent number of hours that he/she normally would be scheduled to work on the requested vacation day provided he/she has accrued sufficient hours.

During the first year of employment, Class I & II employees (as referred to in section C above) hired prior to July 1st may take one week of vacation, after completing six months of employment. Employees hired after July 1st may take one week following six months of employment and a second week after their anniversary date and before the end of the calendar year. The following



calendar year they will be on the normal vacation schedule. Part-time employees and other fulltime employees may take one week's vacation after six months of employment if hired prior to July 1st. If hired after July 1st, vacation entitlement begins January 1st of the next year. The vacation hours of regular part-time employees' (who works a minimum of 20 hours/week) will be based on the average weekly hours worked.

Part-time employees who become full-time employees will be given 50% credit for their Palos Heights Public Library work experience toward the accruing of vacation time.

#### D. Other Paid Time Off

In compliance with the Paid Leave for All Workers Act (820 ILCS 192), any employee who is not otherwise granted paid time off in an amount equivalent to one hour of paid time for every forty hours worked will be granted that amount on a quarterly basis in the form of general Paid Time Off. This PTO will be front loaded on the first day of each quarter throughout the year calculated as one hour of PTO for every forty hours expected to be worked during that quarter. This PTO will accrue up to a maximum of forty hours throughout the fiscal year but be lost if unused after one year. Any unused time is forfeited upon termination of employment.

Adopted: 9/28/2017

Revised: 1/18/2024

-Revised: 8/15/2024