



PALOS HEIGHTS
PUBLIC LIBRARY

BOARD OF TRUSTEES MEETING AGENDA

August 21, 2025

- CALL TO ORDER: 7:00pm
- ROLL CALL:
- WELCOME OF GUESTS:
- PUBLIC COMMENT:
- MINUTES OF MEETING: Approval of the minutes of the June 18, 2025 regular meeting
- TREASURER'S REPORT: Approval of the General Fund bills for June 2025 for \$173,389.79
Approval of the Treasurer's report for the month ending June 30, 2025
Approval of the General Fund bills for July 2025 for \$166,592.57
Approval of the Treasurer's report for the month ending July 31, 2025
- PRESIDENT'S REPORT
- DIRECTOR'S REPORT
- CORRESPONDENCE
- COMMITTEE REPORTS: Budget & Finance – John Peltz
Building & Grounds – Steve Foertsch
City Council Liaison – Sue Jankowski
Ethics Officer – Susan Snow
Friends of the Library Liaison – Sue Jankowski
Long Range Planning – Sue Jankowski
Nominating – Hilary Rhodes
Personnel – Dianne Key
Policy – Rose Zubik
- UNFINISHED BUSINESS:
- NEW BUSINESS: 1. Approval of FY2024 Annual Financial Report by Lauterbach & Amen
2. Approval of 5-year Copier Contract with Proven IT
3. Presentation of Slate of Officers for 2025-2026 Term
- ADJOURNMENT
- NEXT MEETING: Thursday, September 18, 2025

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 Library Board Meeting

June 18, 2025 Minutes

1. The meeting was called to order at 7:01 PM by President Susan Snow, who joins us virtually. The following trustees were present: Diane Key, Hilary Rhodes, Rose Zubik, John Peltz and Patrick Keough. Steve Foertsch and Sue Jankowski were absent.
2. Also present were Jesse Blazek, Library Director, Tina Ruzsala, Head of Youth & Teen Services and Dan Eallonardo, Owner's Representative.
3. No members of the public attended and there was no public comment.
4. Trustee Rhodes moved to approve the minutes of the May regular board meeting and Trustee Zubik seconded. The minutes were approved by a voice vote.
5. **Treasurer's Report**
 - a. Treasurer Peltz moved to approve the General Fund bills for May 2025 for \$200,819.34. His motion was seconded by Trustee Zubik. On a roll call vote, the motion carried.
 - b. Treasurer Peltz moved to approve the Treasurer's report for the month ending May 31, 2025. His motion was seconded by Trustee Key. On a roll call vote, the motion carried.
6. **President's Report -**
 - a. President Snow highlighted the Juneteenth holiday tomorrow and encouraged us to be mindful of what it represents. Book recommendation – *News of the World* by Paulette Jiles
 - b. 10th Anniversary of Director Blazek's acceptance of contract is coming up July 27th - encouraged trustees to come in and congratulate him.
 - c. President Snow mentioned how great the Summer Reading kickoff was and kudos to the library staff!
7. **Director's Report:** In addition to Jesse Blazek's written report:
 - a. The new Chicago Tribune subscription is for all library card holders - even from home. You link through the library's website and log in with your usual SWAN login.
 - b. Starting to think about Library Holiday Party - Mama Vesuvio's is good option again
 - c. 4th of July Parade - Theme is LEVEL UP! Library is planning to march and anyone is invited to join! President Snow encouraged trustees to show up.

8. There was no correspondence.
9. **New Business:** Building Technology Consultants (BTC) Report and Proposal was presented by Dan Eallonardo, our Owner's Representative.
 - a. Dan carefully explained what the problem is and what the recommendations are to fix this leaking.
 - b. Dan shared the three proposals that BTC provided and possible pros and cons with each.
 - c. We discussed how it might be best to go forward with the engineering process now (design work, bid documents, help with bidding and construction administration) and then move forward with the bidding/work after that TBD.
 - d. Trustee Keough motions to approve BTC for Bay Window Façade Consulting Services to do the engineering work in an amount not to exceed \$36,000. Trustee Peltz seconded and the motion carried on a roll call vote.

10. Committee Reports:

- a. Personnel Committee - Trustee Key is working on redoing the evaluation. The committee met this evening before our regular meeting to go over the changes. The board will approve at a future date.
 - b. Policy Committee - Recommendation by President Snow to look at the policy of gifts for significant employee anniversaries. Trustee Zubik will follow up. Trustee Zubik will also be working with Jesse on reviewing the staff handbook.
11. On a motion by Trustee Keough and a second by Trustee Key, President Snow adjourned the meeting at 8:06pm.
 12. There is no regular July board meeting. The next board meeting is Thursday, August 21 at **6:30pm**. The meeting is starting early for education on Parliamentary Procedure.



**PALOS HEIGHTS
PUBLIC LIBRARY**

**BOARD MOTIONS APPROVED
8/21/2025**

JUNE		AMOUNT	PAGE(s)
MOTION TO APPROVE GENERAL FUND BILL LIST FOR THE MONTH OF:	JUNE	\$173,389.79	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:	6/30/2025	N/A	1



	GENERAL	SPECIAL RESERVE	TOTAL
REVENUES			
PROPERTY TAXES	\$5,152.75		\$5,152.75
CORPORATE REPLACEMENT TAX	\$0.00		\$0.00
DIRECT REVENUES			
FRONT DESK			
» Fines/Lost/Damaged	\$144.00		\$144.00
» Non Resident Cards	\$558.45		\$558.45
» Miscellaneous	\$536.50		\$536.50
MISCELLANEOUS REIMBURSEMENTS			
» Book Sale	\$944.00		\$944.00
» Miscellaneous	\$1,198.00		\$1,198.00
DONATIONS/GIFTS			
» Restricted	\$100.00		\$100.00
» Annual Fundraising	\$260.02		\$260.02
» Planned Giving (Trusts/Wills)	\$0.00		\$0.00
COPIER	\$684.60		\$684.60
GRANTS	\$0.00		\$0.00
INTEREST	\$2,712.08	\$1.96	\$2,714.04
TOTAL REVENUES	\$12,290.40	\$1.96	\$12,292.36
EXPENDITURES			
PERSONNEL SERVICES			
» Operational Salaries	\$76,172.76		\$76,172.76
» Employee Benefits	\$25,300.12		\$25,300.12
» Staff & Board Development	\$1,557.09		\$1,557.09
CONTRACTUAL SERVICES	\$21,575.76		\$21,575.76
BUILDING MAINTENANCE	\$3,108.96		\$3,108.96
INSURANCE	\$0.00		\$0.00
UTILITIES	\$1,630.77		\$1,630.77
SUPPLIES	\$3,055.11		\$3,055.11
CAPITAL EXPENSES	\$4,313.42		\$4,313.42
MEDIA	\$13,802.25		\$13,802.25
REIMBURSEMENTS	\$6,537.54		\$6,537.54
SR PROJECTS	\$16,336.01		\$16,336.01
TOTAL EXPENDITURES	\$173,389.79	\$0.00	\$173,389.79
REVENUES OVER EXPENDITURES			
EXCESS (DIFICIENCY)	-\$161,099.39	\$1.96	-\$161,097.43
OTHER FINANCING SOURCES (USES)			
**Tansfer in	\$0.00	\$0.00	\$0.00
**Transfer out	\$0.00	\$0.00	\$0.00
**Adjustments	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00
NET CHANGE IN FUND BALANCES	-\$161,099.39	\$1.96	-\$161,097.43
FUND BALANCES, BEGINNING OF MONTH	\$994,227.10	\$3,164.80	\$997,391.90
END OF MONTH	\$833,127.71	\$3,166.76	\$836,294.47



PALOS HEIGHTS PUBLIC LIBRARY

GENERAL FUND BUDGETARY COMPARISON SCHEDULE MONTH ENDING: JUNE 2025

	BUDGETED AMOUNTS		Actual	Variance	Balance
	Original	Final		With Final Budget	
REVENUES					
PROPERTY TAXES	\$1,984,410.78	\$1,984,410.78	\$1,011,515.93	\$972,894.85	50.97%
CORPORATE REPLACEMENT TAX	\$25,000.00	\$25,000.00	\$14,662.24	\$10,337.76	58.65%
DIRECT REVENUES					
FRONT DESK					
Fines/Lost/Damaged	\$2,500.00	\$2,500.00	\$1,023.88	\$1,476.12	40.96%
Cards - Non Resident Only	\$1,800.00	\$1,800.00	\$1,034.27	\$765.73	57.46%
Miscellaneous	\$3,500.00	\$3,500.00	\$2,222.53	\$1,277.47	63.50%
MISCELLANEOUS REIMBURSEMENTS					
Book Sale	\$11,000.00	\$11,000.00	\$6,925.85	\$4,074.15	62.96%
Miscellaneous	\$12,784.00	\$12,784.00	\$7,595.54	\$5,188.46	59.41%
DONATIONS / GIFTS					
Restricted	\$1,000.00	\$1,000.00	\$1,150.00	-\$150.00	115.00%
Unrestricted	\$15,000.00	\$15,000.00	\$1,089.18	\$13,910.82	7.26%
Planned Giving	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	0.00%
COPIER	\$4,000.00	\$4,000.00	\$4,139.50	-\$139.50	103.49%
GRANTS	\$17,800.30	\$17,800.30	\$0.00	\$17,800.30	0.00%
INTEREST	\$30,075.00	\$30,075.00	\$16,895.89	\$13,179.11	56.18%
TOTAL REVENUES	\$2,123,870.08	\$2,123,870.08	\$1,068,254.81	\$1,055,615.27	50.30%
PERSONNEL SERVICES					
Operational Salaries	\$1,008,943.42	\$1,008,943.42	\$491,905.08	-\$517,038.34	-51.25%
Employee Benefits	\$319,423.19	\$319,423.19	\$154,152.93	-\$165,270.26	-51.74%
Staff & Board Development	\$11,800.00	\$11,800.00	\$7,722.94	-\$4,077.06	-34.55%
CONTRACTUAL SERVICES	\$192,077.83	\$192,077.83	\$87,192.86	-\$104,884.97	-54.61%
BUILDING MAINTENANCE	\$51,121.59	\$51,121.59	\$31,424.41	-\$19,697.18	-38.53%
INSURANCE	\$25,279.51	\$25,279.51	\$24,801.11	-\$478.40	-1.89%
UTILITIES	\$12,890.20	\$12,890.20	\$5,710.48	-\$7,179.72	-55.70%
SUPPLIES	\$28,620.00	\$28,620.00	\$13,474.42	-\$15,145.58	-52.92%
CAPITAL EXPENSES	\$195,523.97	\$195,523.97	\$40,935.96	-\$154,588.01	-79.06%
MEDIA	\$170,585.00	\$170,585.00	\$62,158.10	-\$108,426.90	-63.56%
REIMBURSEMENTS	\$48,894.37	\$48,894.37	\$37,026.25	-\$11,868.12	-24.27%
SR PROJECTS	\$58,711.00	\$58,711.00	\$57,225.80	-\$1,485.20	-2.53%
TOTAL EXPENDITURES	\$2,123,870.08	\$2,123,870.08	\$1,013,730.34	-\$1,110,139.74	-52.27%
REVENUES OVER EXPENDITURES - EXCESS (DEFICIENCY)	\$0.00	\$0.00	\$54,524.47	-\$54,524.47	
OTHER FINANCING USES					
Transfer In			\$0.00		
Transfer Out (Special Reserve Transfer)			\$0.00		
TOTAL OTHER FINANCING USES			\$0.00		
NET CHANGE IN FUND BALANCE			\$54,524.47		
FUND BALANCE					
BEGINNING OF YEAR			\$603,369.11		
YTD MONTH ENDING			\$657,893.58		
			-\$734,050.69		



**PALOS HEIGHTS
PUBLIC LIBRARY**

**GENERAL FUND
BUDGETARY COMPARISON OF EXPENDITURES
MONTH ENDING: JUNE 2025**

	BUDGET 2024	CURRENT MONTH	EXPENDITURES Y.T.D.	REMAINING BALANCE	PERCENTAGE REMAINING
PERSONNEL SERVICES					
OPERATIONAL SALARIES					
4311 SALARIED EMPLOYEES	\$774,582.04	\$58,724.16	\$375,345.60	\$399,236.44	51.54%
4312 HOURLY EMPLOYEES	\$229,111.38	\$17,448.60	\$115,884.48	\$113,226.90	49.42%
4313 ADDITIONAL COMPENSATION	\$5,250.00	\$0.00	\$675.00	\$4,575.00	87.14%
TOTAL OPERATIONAL SALARIES	\$1,008,943.42	\$76,172.76	\$491,905.08	\$517,038.34	51.25%
EMPLOYEE BENEFITS					
4331 ILL. MUNI. RETIREMENT FUND	\$84,082.63	\$6,297.62	\$39,534.01	\$44,548.62	52.98%
4332 SOCIAL SECURITY - FICA	\$76,778.12	\$5,775.30	\$37,276.92	\$39,501.20	51.45%
4333 INSURANCE	\$157,362.44	\$13,227.20	\$76,960.00	\$80,402.44	51.09%
4334 CLOTHING	\$1,200.00	\$0.00	\$382.00	\$818.00	68.17%
TOTAL EMPLOYEE BENEFITS	\$319,423.19	\$25,300.12	\$154,152.93	\$165,270.26	51.74%
STAFF & BOARD DEVELOPMENT					
4351 MEMBERSHIP FEES	\$2,400.00	\$1,320.00	\$2,045.00	\$355.00	14.79%
4352 BOARD DEVELOPMENT	\$800.00	\$0.00	\$310.00	\$490.00	61.25%
4353 ADMINISTRATOR	\$500.00	\$129.99	\$488.99	\$11.01	2.20%
4354 PROFESSIONAL STAFF	\$6,000.00	\$0.00	\$3,494.32	\$2,505.68	41.76%
4355 SUPPORT STAFF	\$1,000.00	\$0.00	\$919.35	\$80.65	8.07%
4356 MILEAGE REIMBURSEMENT	\$1,100.00	\$107.10	\$465.28	\$634.72	57.70%
TOTAL STAFF & BOARD DEVELOPMENT	\$11,800.00	\$1,557.09	\$7,722.94	\$4,077.06	34.55%
GROUP TOTAL PERSONNEL SERVICES	\$1,340,166.61	\$103,029.97	\$653,780.95	\$686,385.66	51.22%
CONTRACTUAL SERVICES					
PROFESSIONAL SERVICES					
4361 AUDIT FEES	\$7,450.00	\$0.00	\$5,450.00	\$2,000.00	26.85%
4362 LEGAL FEES	\$2,000.00	\$539.00	\$833.00	\$1,167.00	58.35%
4363 CONSULTANT FEES	\$500.00	\$0.00	\$94.39	\$405.61	81.12%
4364 APPRAISAL	\$650.00	\$0.00	\$0.00	\$650.00	100.00%
4365 ACCOUNTANT	\$4,950.00	\$365.00	\$2,330.00	\$2,620.00	52.93%
TOTAL PROFESSIONAL SERVICES	\$15,550.00	\$904.00	\$8,707.39	\$6,842.61	44.00%
OUTSIDE SERVICES					
4412 PAYROLL SERVICES	\$5,040.00	\$265.40	\$1,884.24	\$3,155.76	62.61%
4414 ALARM	\$3,600.00	\$744.00	\$2,500.00	\$1,100.00	30.56%
4416 MAINTENANCE	\$40,500.00	\$2,916.32	\$16,776.50	\$23,723.50	58.58%
4417 SWAN	\$30,000.00	\$0.00	\$13,661.50	\$16,338.50	54.46%
4418 TECHNOLOGY	\$40,000.00	\$5,120.00	\$13,152.26	\$26,847.74	67.12%
TOTAL OUTSIDE SERVICES	\$119,140.00	\$9,045.72	\$47,974.50	\$71,165.50	59.73%
PRINTING					
4424 NEWSLETTER PRINTING	\$19,387.83	\$3,196.55	\$9,589.65	\$9,798.18	50.54%
TOTAL PRINTING	\$19,387.83	\$3,196.55	\$9,589.65	\$9,798.18	50.54%
PROGRAMMING					
4451 YOUTH & TEEN PROGRAMMING	\$11,000.00	\$3,794.85	\$7,631.25	\$3,368.75	30.63%
4452 PUBLIC SERVICES PROGRAMMING	\$14,000.00	\$3,508.74	\$9,135.86	\$4,864.14	34.74%
4454 GENERAL PROGRAMMING	\$10,000.00	\$369.90	\$2,800.31	\$7,199.69	72.00%
TOTAL PROGRAMMING	\$35,000.00	\$7,673.49	\$19,567.42	\$15,432.58	44.09%
PUBLIC RELATIONS					
4461 Public Relations	\$3,000.00	\$756.00	\$1,353.90	\$1,646.10	54.87%
TOTAL PUBLIC RELATIONS	\$3,000.00	\$756.00	\$1,353.90	\$1,646.10	54.87%
GROUP TOTAL CONTRACTUAL SERVICES	\$192,077.83	\$21,575.76	\$87,192.86	\$104,884.97	54.61%



**PALOS HEIGHTS
PUBLIC LIBRARY**

**GENERAL FUND
BUDGETARY COMPARISON OF EXPENDITURES
MONTH ENDING: JUNE 2025**

	BUDGET 2024	CURRENT MONTH	EXPENDITURES Y.T.D.	REMAINING BALANCE	PERCENTAGE REMAINING
BUILDING MAINTENANCE					
REPAIRS & MAINTENANCE					
4431 PEST CONTROL	\$856.68	\$68.79	\$404.96	\$451.72	52.73%
4432 HEATING/COOLING SERVICE	\$13,000.00	\$0.00	\$13,000.00	\$0.00	0.00%
4434 BUILDING REPAIRS	\$12,000.00	\$875.00	\$8,197.41	\$3,802.59	31.69%
4436 LAWN MAINTENANCE	\$10,053.30	\$1,533.63	\$3,581.89	\$6,471.41	64.37%
4437 SNOW REMOVAL	\$6,751.61	\$0.00	\$1,767.00	\$4,984.61	73.83%
TOTAL REPAIRS & MAINTENANCE	\$42,661.59	\$2,477.42	\$26,951.26	\$15,710.33	36.83%
EQUIPMENT MAINTENANCE					
4531 COPIER	\$8,220.00	\$631.54	\$4,266.90	\$3,953.10	48.09%
4533 OTHER EQUIPMENT	\$240.00	\$0.00	\$206.25	\$33.75	14.06%
TOTAL EQUIPMENT MAINTENANCE	\$8,460.00	\$631.54	\$4,473.15	\$3,986.85	47.13%
GROUP TOTAL BUILDING MAINTENANCE	\$51,121.59	\$3,108.96	\$31,424.41	\$19,697.18	38.53%
INSURANCE					
4441 BLDG. & CONTENTS/GLASS/LIMRICC	\$23,451.56	\$0.00	\$22,649.11	\$802.45	3.42%
4443 DISABILITY (WORKMEN'S COMP)	\$1,827.95	\$0.00	\$2,152.00	-\$324.05	-17.73%
GROUP TOTAL INSURANCE	\$25,279.51	\$0.00	\$24,801.11	\$478.40	1.89%
UTILITIES					
4472 WATER	\$3,000.00	\$167.95	\$1,268.12	\$1,731.88	57.73%
4473 GAS	\$2,000.00	\$0.00	\$0.00	\$2,000.00	100.00%
4474 TELEPHONE/FAX	\$2,369.60	\$193.30	\$1,013.99	\$1,355.61	57.21%
4475 INTERNET/LOCAL AREA NET	\$5,520.60	\$1,269.52	\$3,428.37	\$2,092.23	37.90%
GROUP TOTAL UTILITIES	\$12,890.20	\$1,630.77	\$5,710.48	\$7,179.72	55.70%
SUPPLIES					
OFFICE SUPPLIES					
4511 PUBLIC SERVICES SUPPLIES	\$1,000.00	\$144.16	\$704.10	\$295.90	29.59%
4512 YOUTH & TEEN SERVICES SUPPLIES	\$2,000.00	\$628.30	\$1,128.54	\$871.46	43.57%
4514 BUSINESS OFFICE SUPPLIES	\$3,200.00	\$43.07	\$1,859.74	\$1,340.26	41.88%
4515 TECHNICAL SERVICES SUPPLIES	\$6,000.00	\$753.03	\$2,466.62	\$3,533.38	58.89%
4516 CIRCULATION SUPPLIES	\$3,050.00	\$0.00	\$948.98	\$2,101.02	68.89%
4518 LOCAL HISTORY SUPPLIES	\$500.00	\$0.00	\$0.00	\$500.00	100.00%
4519 HOSPITALITY SUPPLIES	\$1,200.00	\$26.56	\$370.66	\$829.34	69.11%
TOTAL OFFICE SUPPLIES	\$16,950.00	\$1,595.12	\$7,478.64	\$9,471.36	55.88%
JANITORIAL/CLEANING SUPPLIES					
4541 MAINTENANCE/CLEANING SUPPLIES	\$5,350.00	\$576.75	\$3,316.68	\$2,033.32	38.01%
TOTAL JANITORIAL/CLEANINGSUPPLIES	\$5,350.00	\$576.75	\$3,316.68	\$2,033.32	38.01%
MAILING EXPENSES & FEES					
4551 POSTAGE & HANDLING	\$650.00	\$83.24	\$279.10	\$370.90	57.06%
4553 BULK FEES & PERMITS	\$5,670.00	\$800.00	\$2,400.00	\$3,270.00	57.67%
TOTAL OFFICE EXPENSE	\$6,320.00	\$883.24	\$2,679.10	\$3,640.90	57.61%
GROUP TOTAL SUPPLIES	\$28,620.00	\$3,055.11	\$13,474.42	\$15,145.58	52.92%
CAPITAL EXPENSES					
4631 SPECIAL RESERVES REPLENISHMENT	\$195,523.97	\$4,313.42	\$40,935.96	\$154,588.01	79.06%
GROUP TOTAL CAPITAL EXPENSES	\$195,523.97	\$4,313.42	\$40,935.96	\$154,588.01	79.06%



**PALOS HEIGHTS
PUBLIC LIBRARY**

**GENERAL FUND
BUDGETARY COMPARISON OF EXPENDITURES
MONTH ENDING: JUNE 2025**

	BUDGET 2024	CURRENT MONTH	EXPENDITURES Y.T.D.	REMAINING BALANCE	PERCENTAGE REMAINING
MEDIA - LIBRARY SUPPLIES					
4710A DATABASES - Adult	\$25,000.00	\$128.00	\$6,392.49	\$18,607.51	74.43%
4710B DATABASES -Youth	\$4,700.00	\$769.82	\$1,619.82	\$3,080.18	65.54%
4711 PERIODICALS	\$12,000.00	\$0.00	\$901.64	\$11,098.36	92.49%
4714 LARGE PRINT	\$5,250.00	\$399.76	\$1,335.21	\$3,914.79	74.57%
4715 BOOKS - Adult	\$32,900.00	\$2,476.61	\$9,687.21	\$23,212.79	70.56%
4716 BOOKS - Youth	\$33,000.00	\$6,612.06	\$13,218.18	\$19,781.82	59.94%
4717 VIDEOS - Adult	\$4,000.00	\$543.09	\$1,684.56	\$2,315.44	57.89%
4718 VIDEOS - Youth	\$800.00	\$0.00	\$223.41	\$576.59	72.07%
4719 AUDIOBOOKS/PLAYAWAYS - Adult	\$2,000.00	\$266.94	\$648.85	\$1,351.15	67.56%
4720 AUDIOBOOKS/PLAYAWAYS - Youth	\$3,750.00	\$106.14	\$106.14	\$3,643.86	97.17%
4721 SOFTWARE	\$10,188.15	\$120.00	\$6,263.21	\$3,924.94	38.52%
4722 REALIA	\$1,000.00	\$14.83	\$306.02	\$693.98	69.40%
4723A VIDEO GAMES - Youth	\$1,300.00	\$274.00	\$844.33	\$455.67	35.05%
4724 GADGETS & GIZMOS	\$1,000.00	\$0.00	\$388.91	\$611.09	61.11%
4725A E-BOOKS - Adult	\$12,000.00	\$1,078.20	\$7,729.78	\$4,270.22	35.59%
4725B E-AUDIOBOOKS - ADULT	\$14,000.00	\$1,012.80	\$7,621.51	\$6,378.49	45.56%
4726 EBOOKS - Youth	\$3,500.00	\$0.00	\$3,186.83	\$313.17	8.95%
4727 PRESS READER	\$4,196.85	\$0.00	\$0.00	\$4,196.85	100.00%
GROUP TOTAL MEDIA	\$170,585.00	\$13,802.25	\$62,158.10	\$108,426.90	63.56%
MISCELLANEOUS - REIMBURSEMENTS					
4900 MISCELLANEOUS	\$19,094.07	\$1,198.00	\$7,298.77	\$11,795.30	61.77%
4902 PER CAPITA / OTHER GRANTS	\$17,800.30	\$0.00	\$17,800.30	\$0.00	0.00%
4904 FRIENDS - BOOK SALES	\$11,000.00	\$5,093.15	\$10,812.25	\$187.75	1.71%
4906a RESTRICTED DONATIONS	\$1,000.00	\$246.39	\$1,114.93	-\$114.93	-11.49%
GROUP TOTAL MISCELLANEOUS REIMBURSEMENTS	\$48,894.37	\$6,537.54	\$37,026.25	\$11,868.12	24.27%
SPECIAL RESERVE PROJECTS					
7001 SPECIAL RESERVE - PROJECTS	\$58,711.00	\$16,336.01	\$57,225.80	\$1,485.20	2.53%
GROUP TOTAL SPECIAL RESERVES - PROJECTS	\$58,711.00	\$16,336.01	\$57,225.80	\$1,485.20	2.53%
TOTAL EXPENDITURES	\$2,123,870.08	\$173,389.79	\$1,013,730.34	\$1,110,139.74	52.27%



**PALOS HEIGHTS
PUBLIC LIBRARY**

**GENERAL FUND - EXPENDITURE SUMMARY
CHECKS FOR BOARD APPROVAL
MONTH ENDING: JUNE 2025**

Type	Date	Num	Memo	Amount
Adducci Vega Financial Group, LLC				
6/13/2025 Check	6098	05 May Reconciliation Invoice 202062620	4365 Accountant	\$365.00
Total for Adducci Vega Financial Group, LLC				\$365.00
Amazon				
6/3/2025 Expense	AMAZON PORTAL	11KN-VGJ3-7HDY	4511 Public Services - Supplies	\$12.95
6/3/2025 Expense	AMAZON PORTAL	11NV1-VGWH-DD94 May Supplies	4512 Youth & Teen - Supplies	\$86.94
6/3/2025 Expense	AMAZON PORTAL	147Q-11RF-D646 Fab Lab	4904 Reimb. - Friends Book Sales	\$97.73
6/3/2025 Expense	AMAZON PORTAL	1XVH-FT7G-CV93 Clock Meeting Room	4514 Business Office - Supplies	\$43.07
6/3/2025 Expense	AMAZON PORTAL	1TXF-W66D-FFWR SRP Babies	4451 Youth & Teen Programming	\$264.15
6/5/2025 Expense	AMAZON PORTAL	1K3W-XM36-7XT1 Parade Candy	4454 General Programming	\$189.90
6/5/2025 Expense	AMAZON PORTAL	1PQJ-HM66-GYDF SR prizes	4904 Reimb. - Friends Book Sales	\$823.97
6/5/2025 Expense	AMAZON PORTAL	1CCK-PPJY-GK97 Studio Controller	4353 Administrator	\$129.99
6/9/2025 Expense	AMAZON PORTAL	1H39-KJ3F-WDHJ Hand sanitizer	4541 Maintenance/Cleaning Supplies	\$40.80
6/10/2025 Expense	AMAZON PORTAL	14TV-HQGC-PNVH Mop	4541 Maintenance/Cleaning Supplies	\$37.99
6/10/2025 Expense	AMAZON PORTAL	14TV-HQGC-PNVH Mop refill	4541 Maintenance/Cleaning Supplies	\$19.99
6/10/2025 Expense	AMAZON PORTAL	14TV-HQGC-PNVH Hand sanitizer	4541 Maintenance/Cleaning Supplies	\$25.33
6/10/2025 Expense	AMAZON PORTAL	19TM-MGNV-QVQ6 SRP	4904 Reimb. - Friends Book Sales	\$134.90
6/10/2025 Expense	AMAZON PORTAL	1DMV-YH4T-W9RT Travel Kits	4451 Youth & Teen Programming	\$114.05
6/10/2025 Expense	AMAZON PORTAL	137W-3KT4-XDDQ Travel Kits	4451 Youth & Teen Programming	\$13.29
6/10/2025 Expense	AMAZON PORTAL	17FV-KQX3-QJHX	4515 Technical Services - Supplies	\$53.43
6/10/2025 Expense	AMAZON PORTAL	1QNC-GV9L-RVWH Burns for Kanapackis	4906a Reimb. - Restricted Donations	\$93.93
6/13/2025 Expense	AMAZON PORTAL	1HVR-4QT1-RYCN Glowforge Main Filter	4904 Reimb. - Friends Book Sales	\$208.05
6/13/2025 Expense	AMAZON PORTAL	1HVR-4QT1-RYCN Glowforge Pre Filter	4904 Reimb. - Friends Book Sales	\$93.50
6/13/2025 Expense	AMAZON PORTAL	1CV4-43XT-TG7R	4541 Maintenance/Cleaning Supplies	\$41.49
6/13/2025 Expense	AMAZON PORTAL	1CV4-43XT-TG7R	4541 Maintenance/Cleaning Supplies	\$83.58
6/17/2025 Expense	AMAZON PORTAL	119X-Y9TK-VYXV Wastebaskets	4511 Public Services - Supplies	\$58.00
6/17/2025 Expense	AMAZON PORTAL	119X-Y9TK-VYXV Bookmarks/glue	4511 Public Services - Supplies	\$11.28
6/17/2025 Expense	AMAZON PORTAL	119X-Y9TK-VYXV Spices	4511 Public Services - Supplies	\$45.94
6/17/2025 Expense	AMAZON PORTAL	1DF4-KN1V-PFV3 Tonies	4720 Audiobooks/Playaways - Youth	\$106.14
6/26/2025 Expense	AMAZON PORTAL	1XCP-1XJR-RYCF Video Games Jun25	4723B Video Games - Youth	\$274.00
6/30/2025 Expense	AMAZON PORTAL	1NJM-QXHU-QMMY (1) CS 16 PACKS MULTIFOLD TOWELS	4541 Maintenance/Cleaning Supplies	\$40.15
6/30/2025 Expense	AMAZON PORTAL	19D7-NFFY6-QFF1L (6) 12 DOUBLE ROLLS TOILET PAPER	4541 Maintenance/Cleaning Supplies	\$49.25
6/30/2025 Expense	AMAZON PORTAL	161Q-CNNK-XDJ7 TP LINK TEMP SENSOR HUMIDITY SENSOR	7001 Special Reserves Projects	\$82.46
6/30/2025 Expense	AMAZON PORTAL	13NL-XVGT-DP1N - 4451 Programming Supplies	4451 Youth & Teen Programming	\$34.04
6/30/2025 Expense	AMAZON PORTAL	1TGD-VM6Q-6YV1 - 4512 June Supplies	4512 Youth & Teen - Supplies	\$287.41
6/30/2025 Expense	AMAZON PORTAL	1PGX-CWPT-FFQNJ - 4451 Summer Reading	4451 Youth & Teen Programming	\$450.31
6/13/2025 Expense	AMAZON PORTAL	1HCM-NQHW-XC9C Tech Supplies	4515 Technical Services - Supplies	\$19.44
6/13/2025 Expense	AMAZON PORTAL	13QK-G1J6-PCGV Chair Mats	4512 Youth & Teen - Supplies	\$62.02
6/13/2025 Expense	AMAZON PORTAL	1CHN-GH46-DXMD	4511 Public Services - Supplies	\$15.99
Total for Amazon				\$4,145.46
Anderson Pest Solutions				
6/5/2025 Check	6089	Invoice 78884038	4431 Pest Control	\$68.79
Total for Anderson Pest Solutions				\$68.79
Art Excursions, Inc.				
6/27/2025 Check	6109	7.8.25 Story of Impressionism	4452 Public Services Programming	\$360.00
Total for Art Excursions, Inc.				\$360.00
At&T - Fiber Line				
6/27/2025 Check	6108	8966661015	4475 Internet	\$610.50
6/27/2025 Check	6108	7218421010	4475 Internet	\$659.02
Total for At&T - Fiber Line				\$1,269.52
Baker & Taylor L5346512 Youth Books				
6/2/2025 Expense	BT PORTAL	VOID BT PORTAL ISSUE	4716 Books - Youth	\$0.00
6/2/2025 Expense	BT PORTAL	VOID BT PORTAL ISSUE	4515 Technical Services - Supplies	\$0.00
6/2/2025 Expense	BT PORTAL	VOID BT PORTAL ISSUE	4716 Books - Youth	\$0.00
6/2/2025 Expense	BT PORTAL	VOID BT PORTAL ISSUE	4716 Books - Youth	\$0.00
6/2/2025 Expense	BT PORTAL	VOID BT PORTAL ISSUE	4716 Books - Youth	\$0.00
Total for Baker & Taylor L5346512 Youth Books				\$0.00
Becky Brillon				
6/2/2025 Check	23113	6.17.25 War in my kitchen	4452 Public Services Programming	\$250.00
Total for Becky Brillon				\$250.00
Bokeum Moon				
6/2/2025 Check	23116	6.26.25 Watercolor Donuts	4451 Youth & Teen Programming	\$375.00
Total for Bokeum Moon				\$375.00
Book Page				
6/9/2025 Check	6092	Book Page Print 12 shipments	4461 Public Relations	\$756.00
Total for Book Page				\$756.00



**PALOS HEIGHTS
PUBLIC LIBRARY**

**GENERAL FUND - EXPENDITURE SUMMARY
CHECKS FOR BOARD APPROVAL
MONTH ENDING: JUNE 2025**

Type	Date	Num	Memo	Amount
Building Technology Consultants, Inc.				
6/5/2025 Check	6090	Water Testing Window Envelope	7001 Special Reserves Projects	\$14,829.80
Total for Building Technology Consultants, Inc.				\$14,829.80
Cash				
6/5/2025 Check	23118	18 Lunch stipend summer reading kick off party 5.31.25	4454 General Programming	\$180.00
Total for Cash				\$180.00
Children's Plus Inc.				
6/4/2025 Check	6085	260863	4716 Books - Youth	\$238.50
6/4/2025 Check	6085	260908	4716 Books - Youth	\$6,265.48
6/27/2025 Check	6106	262205	4716 Books - Youth	\$53.90
Total for Children's Plus Inc.				\$6,557.88
Chris Fascione				
6/2/2025 Check	23115	6.6.25 Juggling Funny Stories	4451 Youth & Teen Programming	\$400.00
Total for Chris Fascione				\$400.00
CIT				
6/9/2025 Check	6093	Invoice 47211751	4531 Copier	\$631.54
Total for CIT				\$631.54
City Of Palos Heights IMRF				
6/30/2025 Check	23124	06 June Payment	4331 IMRF III. Muni. Ret. Fund	\$6,297.62
6/30/2025 Check	23124	06 June Payment	2053 FT- Employee Contribution IMRF	\$2,642.60
6/30/2025 Check	23124	06 June Payment	2054 PT -Employee Contribution IMRF	\$243.30
6/30/2025 Check	23124	06 June Payment	2055 Employee Paid Vol. IMRF	\$1,440.40
Total for City Of Palos Heights IMRF				\$10,623.92
City of Palos Hts. - Water Bill				
6/17/2025 Check	6103	Monthly bill	4472 Water	\$167.95
Total for City of Palos Hts. - Water Bill				\$167.95
ComEd				
6/30/2025 Check	6117	Billing through 6.4.25	4631 Contingency / Special Reserves Replenishment	\$3,043.90
6/27/2025 Expense	6105	Monthly Bill	4900A REIMBURSEMENTS	\$1,269.52
Total for ComEd				\$4,313.42
Cosmopolitan Building Services				
6/9/2025 Check	6094	06 June 25 Invoice 6649	4416 Maintenance	\$2,722.50
Total for Cosmopolitan Building Services				\$2,722.50
Demco				
6/9/2025 Check	6095	Invoice 7655818	4512 Youth & Teen - Supplies	\$191.93
6/17/2025 Check	6104	Invoice 7659929	4515 Technical Services - Supplies	\$326.84
6/27/2025 Check	6113	Invoice 7663275	4515 Technical Services - Supplies	\$154.54
Total for Demco				\$673.31
Desueno Dance, LLC				
6/2/2025 Check	23114	6.24.25 Line Dancing	4904 Reimb. - Friends Book Sales	\$250.00
Total for Desueno Dance, LLC				\$250.00
Grasso Graphics				
6/27/2025 Check	6115	July/Aug Newsletters	4424 Newsletter Printing	\$3,196.55
Total for Grasso Graphics				\$3,196.55
GT Mechanical				
6/27/2025 Expense	ACH GT	23009078 Chiller not cooling	7001 Special Reserves Projects	\$626.25
Total for GT Mechanical				\$626.25
HR Source				
6/4/2025 Check	6088	Membership dues	4351 Membership Fees	\$1,320.00
Total for HR Source				\$1,320.00
Illinois Library Association				
6/27/2025 Check	6112	Invoice 311630 IL Library Presents	4452 Public Services Programming	\$600.00
Total for Illinois Library Association				\$600.00
Illinois Office of the State Fire Marshal				
6/27/2025 Check	6110	Boiler inspection	4434 Building Repairs	\$210.00
Total for Illinois Office of the State Fire Marshal				\$210.00
Independent Construction Services				
6/9/2025 Check	6096	Invoice 1583	7001 Special Reserves Projects	\$797.50
Total for Independent Construction Services				\$797.50
Ingram				
6/4/2025 Check	6086	05 May Invoices	4714 Large Print Books	\$395.71
6/4/2025 Check	6086	05 May Invoices	4715 Books - Adult	\$2,447.02
6/4/2025 Check	6086	05 May Invoices	4716 Books - Youth	\$53.56
6/4/2025 Check	6086	05 May Pre processing large print	4515 Technical Services - Supplies	\$6.93
6/4/2025 Check	6086	05 May Pre processing adult books	4515 Technical Services - Supplies	\$96.03
6/4/2025 Check	6086	05 May Pre processing youth books	4515 Technical Services - Supplies	\$2.97



**PALOS HEIGHTS
PUBLIC LIBRARY**

**GENERAL FUND - EXPENDITURE SUMMARY
CHECKS FOR BOARD APPROVAL
MONTH ENDING: JUNE 2025**

Type	Date	Num	Memo	Amount
Ingram (con't)				
6/4/2025	Check	6086	05 May Shipping	4714 Large Print Books \$4.05
6/4/2025	Check	6086	05 May Shipping	4715 Books - Adult \$29.59
6/4/2025	Check	6086	05 May Shipping	4716 Books - Youth \$0.62
6/4/2025	Check	6086	YTS Koronkowski	4906a Reimb. - Restricted Donations \$150.72
6/4/2025	Check	6086	Pre processing Koronkowski	4515 Technical Services - Supplies \$13.86
6/4/2025	Check	6086	YTS Koronkowski Shipping	4906a Reimb. - Restricted Donations \$1.74
Total for Ingram				\$3,202.80
John Kokoris				
6/25/2025	Check	23122	7.29.25 Discover Northern IL & Driftless Wisc.	4452 Public Services Programming \$300.00
Total for John Kokoris				\$300.00
JR Midwest Irrigation Co.				
6/3/2025	Check	6083	Invoice 1637	4436 Lawn Maintenance \$120.00
6/3/2025	Check	6083	Zone replacement valves/heads	4436 Lawn Maintenance \$457.00
Total for JR Midwest Irrigation Co.				\$577.00
Katie Kostner				
6/25/2025	Check	23121	7.22.25 Evening of music	4452 Public Services Programming \$400.00
Total for Katie Kostner				\$400.00
Klein, Thorpe And Jenkins				
6/16/2025	Check	6102	Services through 5.31.25	4362 Legal Fees \$539.00
Total for Klein, Thorpe And Jenkins				\$539.00
Libraries First				
6/27/2025	Check	6114	Museum Adventure Pass 2025 add on	4710a Databases (Adult) \$128.00
Total for Libraries First				\$128.00
LIMRiCC-Employees				
6/6/2025	Expense	ACH LIM	Retiree Reimb. for Medical Coverage	4900 Miscellaneous - Reimbursements \$1,198.00
6/6/2025	Expense	ACH LIM	Employee Paid Benefits	2050 Employee Paid LIMRiCC \$678.49
6/6/2025	Expense	ACH LIM	06 June 25	4333 Insurance \$13,227.20
Total for LIMRiCC-Employees				\$15,103.69
Maddox, Susan				
6/2/2025	Check	23110	6.3.25 Level up Cuisine	4452 Public Services Programming \$375.00
Total for Maddox, Susan				\$375.00
M. DiFoggio Plumbing Co. Inc.				
6/6/2025	Check	6091	Invoice 3605 2nd Fl water fountain leak	4434 Building Repairs \$665.00
Total for M. DiFoggio Plumbing Co. Inc.				\$665.00
Midwest Tape - 19730				
6/4/2025	Check	6087	05 May Invoices	4717 Videos - Adult \$543.09
6/4/2025	Check	6087	05 May Invoices	4719 Audiobooks - Adult \$266.94
6/4/2025	Check	6087	05 May pre processing 4717	4515 Technical Services - Supplies \$61.05
6/4/2025	Check	6087	05 May pre processing 4719	4515 Technical Services - Supplies \$17.94
Total for Midwest Tape - 19730				\$889.02
Motion Picture Licensing Corporation				
6/3/2025	Check	6082	MPLC Umbrella 8/1/25 to 7/31.26	4452 Public Services Programming \$138.74
6/3/2025	Check	6082	MPLC Umbrella 8/1/25 to 7/31.26	4451 Youth & Teen Programming \$138.73
Total for Motion Picture Licensing Corporation				\$277.47
Old National Bank - MasterCard				
6/5/2025	Expense	MasterCard	Disney Plus Monthly Fee	4451 Youth & Teen Programming \$10.99
6/5/2025	Expense	MasterCard	SIP, Google Fi	4474 Telephone/FAX \$115.80
6/5/2025	Expense	MasterCard	OCLC	4551 Postage & Handling \$24.84
6/5/2025	Expense	MasterCard	Duo	4721 Software \$120.00
6/5/2025	Expense	MasterCard	Light Table split with YTS	4904 Reimb. - Friends Book Sales \$2,300.00
6/5/2025	Expense	MasterCard	Fan Con Rentals	4904 Reimb. - Friends Book Sales \$1,185.00
6/5/2025	Expense	MasterCard	Directors meeting refreshments	4519 Hospitality - Supplies \$26.56
6/5/2025	Expense	MasterCard	Stamps	4551 Postage & Handling \$58.40
6/5/2025	Expense	MasterCard	50 pack anchors	4722 Realia \$14.83
6/5/2025	Expense	MasterCard	12.2.25 Dep painting party	4451 Youth & Teen Programming \$206.00
6/5/2025	Expense	MasterCard	Kodo Light Table split with FOTL	4451 Youth & Teen Programming \$1,085.30
Total for Old National Bank - MasterCard				\$5,147.72
Otis Elevator				
6/17/2025	Expense		Invoice 25156257	4416 Maintenance \$193.82
Total for Otis Elevator				\$193.82
OverDrive, Inc.				
6/16/2025	Check	6100	01658MA25170718	4725A E-Books - Adult \$147.49
6/16/2025	Check	6100	01658CO25187694	4725B E-Audiobooks - Adult \$880.31
6/16/2025	Check	6100	01658MA25170720	4725B E-Audiobooks - Adult \$84.99
6/16/2025	Check	6100	01658MA25170719	4725B E-Audiobooks - Adult \$47.50
6/27/2025	Check	6107	01658CO25188756	4725A E-Books - Adult \$930.71
Total for OverDrive, Inc.				\$2,091.00



**PALOS HEIGHTS
PUBLIC LIBRARY**

**GENERAL FUND - EXPENDITURE SUMMARY
CHECKS FOR BOARD APPROVAL
MONTH ENDING: JUNE 2025**

Type	Date	Num	Memo	Amount
Paylocity Payroll Billing				
6/13/2025	Expense	EFT	Check date 6.13.25	4412 Payroll Services \$81.67
6/27/2025	Expense	PAYLOCITY	Check date 6.27.25	4412 Payroll Services \$183.73
Total for Paylocity Payroll Billing				\$265.40
Paylocity Payroll Net				
6/13/2025	Expense	EFT	Check date 6.13.25	4311 Salaried Employees \$20,551.24
6/13/2025	Expense	EFT	Check date 6.13.25	4312 Hourly Employees \$7,509.01
6/13/2025	Expense	EFT	EN homebound deliveries June	4356 Mileage Reimbursement \$22.89
6/13/2025	Expense	EFT	CE Etsy file download	4451 Youth & Teen Programming \$2.99
6/27/2025	Expense	PAYLOCITY	Check date 6.27.25	4311 Salaried Employees \$21,065.13
6/27/2025	Expense	PAYLOCITY	Check date 6.27.25	4312 Hourly Employees \$6,850.62
6/27/2025	Expense	PAYLOCITY	EN homebound deliveries	4356 Mileage Reimbursement \$13.23
6/27/2025	Expense	PAYLOCITY	BS Mileage Meetings	4356 Mileage Reimbursement \$44.66
6/27/2025	Expense	PAYLOCITY	LR Mileage Meetings	4356 Mileage Reimbursement \$26.32
Total for Paylocity Payroll Net				\$56,086.09
Paylocity Payroll Taxes				
6/13/2025	Expense	EFT	Check date 6.13.25	4311 Salaried Employees \$6,090.85
6/13/2025	Expense	EFT	Check date 6.13.25	4332 FICA Social Security \$2,890.87
6/13/2025	Expense	EFT	Check date 6.13.25	4312 Hourly Employees \$1,474.94
6/27/2025	Expense	PAYLOCITY	Check date 6.27.25	4311 Salaried Employees \$6,255.45
6/27/2025	Expense	PAYLOCITY	Check date 6.27.25	4332 FICA Social Security \$2,884.43
6/27/2025	Expense	PAYLOCITY	Check date 6.27.25	4312 Hourly Employees \$1,370.73
Total for Paylocity Payroll Taxes				\$20,967.27
Peerless Network, Inc				
6/16/2025	Check	6101	Invoice 77370	4474 Telephone/FAX \$77.50
Total for Peerless Network, Inc				\$77.50
Quality Alarm System, Inc.				
6/10/2025	Check	6097	Invoice 157377 Alarm Services July-Sept	4414 Alarm \$744.00
Total for Quality Alarm System, Inc.				\$744.00
Roy Erikson Outdoor Maintenance				
6/3/2025	Check	6084	Invoice 07-43642	4436 Lawn Maintenance \$956.63
Total for Roy Erikson Outdoor Maintenance				\$956.63
Rudolf, Dave				
6/2/2025	Check	23111	6.10.25 British Re-Invasion Concert	4452 Public Services Programming \$500.00
Total for Rudolf, Dave				\$500.00
Stancov, Marija708-446-1304				
6/2/2025	Check	23112	6.12.25 Art of Junk Journaling	4452 Public Services Programming \$360.00
Total for Stancov, Marija708-446-1304				\$360.00
Talewise				
6/2/2025	Check	23117	6.27.25 Science Heroes Adventure of the missing color.	4451 Youth & Teen Programming \$400.00
Total for Talewise				\$400.00
The Soft Play Life LLC				
6/25/2025	Expense	Pay Pal	9.5.25 Community Bundle Soft Play	4451 Youth & Teen Programming \$300.00
Total for The Soft Play Life LLC				\$300.00
Truty, Marcin				
6/4/2025	Expense	ACH MT	05 May IT Services 25-05	4418 Technology \$5,120.00
Total for Truty, Marcin				\$5,120.00
U.S. Post Office				
6/17/2025	Check	23119	Newsletter postage	4553 Bulk Fees & Permits \$800.00
Total for U.S. Post Office				\$800.00
Warehouse Direct				
6/13/2025	Check	6099	(1) Large Liner	4541 Maintenance/Cleaning Supplies \$47.18
6/13/2025	Check	6099	(1) Sm Liner	4541 Maintenance/Cleaning Supplies \$32.21
6/30/2025	Check	6116	(2) Large Liner	4541 Maintenance/Cleaning Supplies \$94.36
6/30/2025	Check	6116	(2) Sm Liner	4541 Maintenance/Cleaning Supplies \$64.42
Total for Warehouse Direct				\$238.17
Wildbird Shack				
6/25/2025	Check	23123	7.10.25 Owls of Illinois	4452 Public Services Programming \$225.00
Total for Wildbird Shack				\$225.00
World Book, Inc.				
6/27/2025	Check	6111	Online Advance Diff pkg Libra	4710b Databases (Youth) \$579.97
6/27/2025	Check	6111	Online Early Learning Library	4710b Databases (Youth) \$189.85
Total for World Book, Inc.				\$769.82
TOTAL CHECKS FOR BOARD APPROVAL				\$173,389.79



**PALOS HEIGHTS
PUBLIC LIBRARY**

**SCHEDULE OF FUND BALANCES
BY FINANCIAL INSTITUTION
June 30, 2025**

ACCOUNT	GENERAL FUND				SPECIAL RESERVES FUND		TOTAL FUND BALANCE
	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	
BEGINNING BALANCE	\$13,711.09	\$979,168.29	\$1,147.72	\$200.00	\$572.09	\$2,592.71	\$997,391.90
WITHDRAWALS	(\$173,389.79)						(\$173,389.79)
TRANSFERS	\$50,000.00	(\$50,000.00)					\$0.00
	\$60,000.00	(\$60,000.00)					
	\$70,000.00	(\$70,000.00)					
DEPOSITS	\$1,198.00	\$5,152.75					\$9,578.32
	\$100.00						
	\$200.00						
	\$522.00						
	\$532.45						
	\$248.86						
	\$1,450.91						
	\$173.35						
ADJUSTMENTS							
INTEREST EARNED	\$0.79	\$2,707.09	\$4.20	N/A	N/A	\$1.96	\$2,714.04
ENDING BALANCE	\$24,747.66	\$807,028.13	\$1,151.92	\$200.00	\$572.09	\$2,594.67	\$836,294.47
TOTALS	\$833,127.71 GENERAL FUND				\$3,166.76 SPECIAL RESERVES FUND		\$836,294.47 TOTAL FUND BALANCE
INTEREST RATES	0.02%	3.820%	4.428%	N/A	N/A	0.920%	

TOTAL FUND BALANCE MONTH ENDING: JUNE 30, 2025

\$836,294.47



**PALOS HEIGHTS
PUBLIC LIBRARY**

**BOARD MOTIONS APPROVED
8/21/2025**

JULY		AMOUNT	PAGE(s)
MOTION TO APPROVE GENERAL FUND BILL LIST FOR THE MONTH OF:	JULY	\$166,592.57	6.1 TO 6.3
MOTION TO APPROVE SPECIAL RESERVES FUND BILL LIST FOR THE MONTH OF:			
MOTION TO APPROVE TREASURER'S REPORT FOR THE MONTH ENDING:	7/31/2025	N/A	1



	GENERAL	SPECIAL RESERVE	TOTAL
REVENUES			
PROPERTY TAXES	\$0.00		\$0.00
CORPORATE REPLACEMENT TAX	\$0.00		\$0.00
DIRECT REVENUES			
FRONT DESK			
» Fines/Lost/Damaged	\$329.02		\$329.02
» Non Resident Cards	\$0.00		\$0.00
» Miscellaneous	\$156.50		\$156.50
MISCELLANEOUS REIMBURSEMENTS			
» Book Sale	\$704.25		\$704.25
» Miscellaneous	\$1,198.00		\$1,198.00
DONATIONS/GIFTS			
» Restricted	\$50.00		\$50.00
» Annual Fundraising	\$79.45		\$79.45
» Planned Giving (Trusts/Wills)	\$0.00		\$0.00
COPIER	\$610.60		\$610.60
GRANTS			\$0.00
INTEREST	\$2,215.09	\$2.03	\$2,217.12
TOTAL REVENUES	\$5,342.91	\$2.03	\$5,344.94
EXPENDITURES			
PERSONNEL SERVICES			
» Operational Salaries	\$75,880.46		\$75,880.46
» Employee Benefits	\$25,313.71		\$25,313.71
» Staff & Board Development	\$466.35		\$466.35
CONTRACTUAL SERVICES	\$19,783.98		\$19,783.98
BUILDING MAINTENANCE	\$2,325.86		\$2,325.86
INSURANCE	\$0.00		\$0.00
UTILITIES	\$480.49		\$480.49
SUPPLIES	\$1,364.66		\$1,364.66
CAPITAL EXPENSES	\$15,227.84		\$15,227.84
MEDIA	\$22,901.66		\$22,901.66
REIMBURSEMENTS	\$2,122.56		\$2,122.56
SR PROJECTS	\$725.00		\$725.00
TOTAL EXPENDITURES	\$166,592.57	\$0.00	\$166,592.57
REVENUES OVER EXPENDITURES			
EXCESS (DIFICIENCY)	-\$161,249.66	\$2.03	-\$161,247.63
OTHER FINANCING SOURCES (USES)			
**Tansfer in	\$0.00	\$0.00	\$0.00
**Transfer out	\$0.00	\$0.00	\$0.00
**Adjustments	\$0.00	\$0.00	\$0.00
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00
NET CHANGE IN FUND BALANCES	-\$161,249.66	\$2.03	-\$161,247.63
FUND BALANCES, BEGINNING OF MONTH	\$833,127.71	\$3,166.76	\$836,294.47
END OF MONTH	\$671,878.05	\$3,168.79	\$675,046.84



**PALOS HEIGHTS
PUBLIC LIBRARY**

**GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
MONTH ENDING: JULY 2025**

	BUDGETED AMOUNTS		Actual	Variance	Balance
	Original	Final		With Final Budget	
REVENUES					
PROPERTY TAXES	\$1,984,410.78	\$1,984,410.78	\$1,011,515.93	\$972,894.85	50.97%
CORPORATE REPLACEMENT TAX	\$25,000.00	\$25,000.00	\$14,662.24	\$10,337.76	58.65%
DIRECT REVENUES					
FRONT DESK					
Fines/Lost/Damaged	\$2,500.00	\$2,500.00	\$1,352.90	\$1,147.10	54.12%
Cards - Non Resident Only	\$1,800.00	\$1,800.00	\$1,034.27	\$765.73	57.46%
Miscellaneous	\$3,500.00	\$3,500.00	\$2,379.03	\$1,120.97	67.97%
MISCELLANEOUS REIMBURSEMENTS					
Book Sale	\$11,000.00	\$11,000.00	\$7,630.10	\$3,369.90	69.36%
Miscellaneous	\$12,784.00	\$12,784.00	\$8,793.54	\$3,990.46	68.79%
DONATIONS / GIFTS					
Restricted	\$1,000.00	\$1,000.00	\$1,200.00	-\$200.00	120.00%
Unrestricted	\$15,000.00	\$15,000.00	\$1,168.63	\$13,831.37	7.79%
Planned Giving	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	0.00%
COPIER	\$4,000.00	\$4,000.00	\$4,750.10	-\$750.10	118.75%
GRANTS	\$17,800.30	\$17,800.30	\$0.00	\$17,800.30	0.00%
INTEREST	\$30,075.00	\$30,075.00	\$19,110.98	\$10,964.02	63.54%
TOTAL REVENUES	\$2,123,870.08	\$2,123,870.08	\$1,073,597.72	\$1,050,272.36	50.55%
PERSONNEL SERVICES					
Operational Salaries	\$1,008,943.42	\$1,008,943.42	\$567,785.54	-\$441,157.88	-43.72%
Employee Benefits	\$319,423.19	\$319,423.19	\$179,466.64	-\$139,956.55	-43.82%
Staff & Board Development	\$11,800.00	\$11,800.00	\$8,189.29	-\$3,610.71	-30.60%
CONTRACTUAL SERVICES	\$192,077.83	\$192,077.83	\$106,976.84	-\$85,100.99	-44.31%
BUILDING MAINTENANCE	\$51,121.59	\$51,121.59	\$33,750.27	-\$17,371.32	-33.98%
INSURANCE	\$25,279.51	\$25,279.51	\$24,801.11	-\$478.40	-1.89%
UTILITIES	\$12,890.20	\$12,890.20	\$6,190.97	-\$6,699.23	-51.97%
SUPPLIES	\$28,620.00	\$28,620.00	\$14,839.08	-\$13,780.92	-48.15%
CAPITAL EXPENSES	\$195,523.97	\$195,523.97	\$56,163.80	-\$139,360.17	-71.28%
MEDIA	\$170,585.00	\$170,585.00	\$85,059.76	-\$85,525.24	-50.14%
REIMBURSEMENTS	\$48,894.37	\$48,894.37	\$39,148.81	-\$9,745.56	-19.93%
SR PROJECTS	\$58,711.00	\$58,711.00	\$57,950.80	-\$760.20	-1.29%
TOTAL EXPENDITURES	\$2,123,870.08	\$2,123,870.08	\$1,180,322.91	-\$943,547.17	-44.43%
REVENUES OVER EXPENDITURES - EXCESS (DEFICIENCY)	\$0.00	\$0.00	-\$106,725.19	\$106,725.19	
OTHER FINANCING USES					
Transfer In			\$0.00		
Transfer Out (Special Reserve Transfer)			\$0.00		
TOTAL OTHER FINANCING USES			\$0.00		
NET CHANGE IN FUND BALANCE			-\$106,725.19		
FUND BALANCE					
BEGINNING OF YEAR			\$603,369.11		
YTD MONTH ENDING			\$496,643.92		
			-\$734,050.69		



**PALOS HEIGHTS
PUBLIC LIBRARY**

**GENERAL FUND
BUDGETARY COMPARISON OF EXPENDITURES
MONTH ENDING: JULY 2025**

	BUDGET 2024	CURRENT MONTH	EXPENDITURES Y.T.D.	REMAINING BALANCE	PERCENTAGE REMAINING
PERSONNEL SERVICES					
OPERATIONAL SALARIES					
4311 SALARIED EMPLOYEES	\$774,582.04	\$58,724.16	\$434,069.76	\$340,512.28	43.96%
4312 HOURLY EMPLOYEES	\$229,111.38	\$17,156.30	\$133,040.78	\$96,070.60	41.93%
4313 ADDITIONAL COMPENSATION	\$5,250.00	\$0.00	\$675.00	\$4,575.00	87.14%
TOTAL OPERATIONAL SALARIES	\$1,008,943.42	\$75,880.46	\$567,785.54	\$441,157.88	43.72%
EMPLOYEE BENEFITS					
4331 ILL. MUNI. RETIREMENT FUND	\$84,082.63	\$6,291.92	\$45,825.93	\$38,256.70	45.50%
4332 SOCIAL SECURITY - FICA	\$76,778.12	\$5,752.95	\$43,029.87	\$33,748.25	43.96%
4333 INSURANCE	\$157,362.44	\$13,268.84	\$90,228.84	\$67,133.60	42.66%
4334 CLOTHING	\$1,200.00	\$0.00	\$382.00	\$818.00	68.17%
TOTAL EMPLOYEE BENEFITS	\$319,423.19	\$25,313.71	\$179,466.64	\$139,956.55	43.82%
STAFF & BOARD DEVELOPMENT					
4351 MEMBERSHIP FEES	\$2,400.00	\$325.00	\$2,370.00	\$30.00	1.25%
4352 BOARD DEVELOPMENT	\$800.00	\$0.00	\$310.00	\$490.00	61.25%
4353 ADMINISTRATOR	\$500.00	\$0.00	\$488.99	\$11.01	2.20%
4354 PROFESSIONAL STAFF	\$6,000.00	\$81.71	\$3,576.03	\$2,423.97	40.40%
4355 SUPPORT STAFF	\$1,000.00	\$0.00	\$919.35	\$80.65	8.07%
4356 MILEAGE REIMBURSEMENT	\$1,100.00	\$59.64	\$524.92	\$575.08	52.28%
TOTAL STAFF & BOARD DEVELOPMENT	\$11,800.00	\$466.35	\$8,189.29	\$3,610.71	30.60%
GROUP TOTAL PERSONNEL SERVICES	\$1,340,166.61	\$101,660.52	\$755,441.47	\$584,725.14	43.63%
CONTRACTUAL SERVICES					
PROFESSIONAL SERVICES					
4361 AUDIT FEES	\$7,450.00	\$0.00	\$5,450.00	\$2,000.00	26.85%
4362 LEGAL FEES	\$2,000.00	\$0.00	\$833.00	\$1,167.00	58.35%
4363 CONSULTANT FEES	\$500.00	\$0.00	\$94.39	\$405.61	81.12%
4364 APPRAISAL	\$650.00	\$0.00	\$0.00	\$650.00	100.00%
4365 ACCOUNTANT	\$4,950.00	\$365.00	\$2,695.00	\$2,255.00	45.56%
TOTAL PROFESSIONAL SERVICES	\$15,550.00	\$365.00	\$9,072.39	\$6,477.61	41.66%
OUTSIDE SERVICES					
4412 PAYROLL SERVICES	\$5,040.00	\$265.40	\$2,149.64	\$2,890.36	57.35%
4414 ALARM	\$3,600.00	\$0.00	\$2,500.00	\$1,100.00	30.56%
4416 MAINTENANCE	\$40,500.00	\$5,638.82	\$22,415.32	\$18,084.68	44.65%
4417 SWAN	\$30,000.00	\$7,009.75	\$20,671.25	\$9,328.75	31.10%
4418 TECHNOLOGY	\$40,000.00	\$5,182.84	\$18,335.10	\$21,664.90	54.16%
TOTAL OUTSIDE SERVICES	\$119,140.00	\$18,096.81	\$66,071.31	\$53,068.69	44.54%
PRINTING					
4424 NEWSLETTER PRINTING	\$19,387.83	\$0.00	\$9,589.65	\$9,798.18	50.54%
TOTAL PRINTING	\$19,387.83	\$0.00	\$9,589.65	\$9,798.18	50.54%
PROGRAMMING					
4451 YOUTH & TEEN PROGRAMMING	\$11,000.00	\$528.64	\$8,159.89	\$2,840.11	25.82%
4452 PUBLIC SERVICES PROGRAMMING	\$14,000.00	\$197.00	\$9,332.86	\$4,667.14	33.34%
4454 GENERAL PROGRAMMING	\$10,000.00	\$573.55	\$3,373.86	\$6,626.14	66.26%
TOTAL PROGRAMMING	\$35,000.00	\$1,299.19	\$20,866.61	\$14,133.39	40.38%
PUBLIC RELATIONS					
4461 Public Relations	\$3,000.00	\$22.98	\$1,376.88	\$1,623.12	54.10%
TOTAL PUBLIC RELATIONS	\$3,000.00	\$22.98	\$1,376.88	\$1,623.12	54.10%
GROUP TOTAL CONTRACTUAL SERVICES	\$192,077.83	\$19,783.98	\$106,976.84	\$85,100.99	44.31%



**PALOS HEIGHTS
PUBLIC LIBRARY**

**GENERAL FUND
BUDGETARY COMPARISON OF EXPENDITURES
MONTH ENDING: JULY 2025**

	BUDGET 2024	CURRENT MONTH	EXPENDITURES Y.T.D.	REMAINING BALANCE	PERCENTAGE REMAINING
BUILDING MAINTENANCE					
REPAIRS & MAINTENANCE					
4431 PEST CONTROL	\$856.68	\$68.79	\$473.75	\$382.93	44.70%
4432 HEATING/COOLING SERVICE	\$13,000.00	\$0.00	\$13,000.00	\$0.00	0.00%
4434 BUILDING REPAIRS	\$12,000.00	\$599.95	\$8,797.36	\$3,202.64	26.69%
4436 LAWN MAINTENANCE	\$10,053.30	\$1,025.58	\$4,607.47	\$5,445.83	54.17%
4437 SNOW REMOVAL	\$6,751.61	\$0.00	\$1,767.00	\$4,984.61	73.83%
TOTAL REPAIRS & MAINTENANCE	\$42,661.59	\$1,694.32	\$28,645.58	\$14,016.01	32.85%
EQUIPMENT MAINTENANCE					
4531 COPIER	\$8,220.00	\$631.54	\$4,898.44	\$3,321.56	40.41%
4533 OTHER EQUIPMENT	\$240.00	\$0.00	\$206.25	\$33.75	14.06%
TOTAL EQUIPMENT MAINTENANCE	\$8,460.00	\$631.54	\$5,104.69	\$3,355.31	39.66%
GROUP TOTAL BUILDING MAINTENANCE	\$51,121.59	\$2,325.86	\$33,750.27	\$17,371.32	33.98%
INSURANCE					
4441 BLDG. & CONTENTS/GLASS/LIMRiCC	\$23,451.56	\$0.00	\$22,649.11	\$802.45	3.42%
4443 DISABILITY (WORKMEN'S COMP)	\$1,827.95	\$0.00	\$2,152.00	-\$324.05	-17.73%
GROUP TOTAL INSURANCE	\$25,279.51	\$0.00	\$24,801.11	\$478.40	1.89%
UTILITIES					
4472 WATER	\$3,000.00	\$317.25	\$1,585.37	\$1,414.63	47.15%
4473 GAS	\$2,000.00	\$0.00	\$0.00	\$2,000.00	100.00%
4474 TELEPHONE/FAX	\$2,369.60	\$163.24	\$1,177.23	\$1,192.37	50.32%
4475 INTERNET/LOCAL AREA NET	\$5,520.60	\$0.00	\$3,428.37	\$2,092.23	37.90%
GROUP TOTAL UTILITIES	\$12,890.20	\$480.49	\$6,190.97	\$6,699.23	51.97%
SUPPLIES					
OFFICE SUPPLIES					
4511 PUBLIC SERVICES SUPPLIES	\$1,000.00	\$37.83	\$741.93	\$258.07	25.81%
4512 YOUTH & TEEN SERVICES SUPPLIES	\$2,000.00	\$18.23	\$1,146.77	\$853.23	42.66%
4514 BUSINESS OFFICE SUPPLIES	\$3,200.00	\$159.96	\$2,019.70	\$1,180.30	36.88%
4515 TECHNICAL SERVICES SUPPLIES	\$6,000.00	\$498.94	\$2,965.56	\$3,034.44	50.57%
4516 CIRCULATION SUPPLIES	\$3,050.00	\$109.05	\$1,058.03	\$1,991.97	65.31%
4518 LOCAL HISTORY SUPPLIES	\$500.00	\$0.00	\$0.00	\$500.00	100.00%
4519 HOSPITALITY SUPPLIES	\$1,200.00	\$0.00	\$370.66	\$829.34	69.11%
TOTAL OFFICE SUPPLIES	\$16,950.00	\$824.01	\$8,302.65	\$8,647.35	51.02%
JANITORIAL/CLEANING SUPPLIES					
4541 MAINTENANCE/CLEANING SUPPLIES	\$5,350.00	\$496.79	\$3,813.47	\$1,536.53	28.72%
TOTAL JANITORIAL/CLEANINGSUPPLIES	\$5,350.00	\$496.79	\$3,813.47	\$1,536.53	28.72%
MAILING EXPENSES & FEES					
4551 POSTAGE & HANDLING	\$650.00	\$43.86	\$322.96	\$327.04	50.31%
4553 BULK FEES & PERMITS	\$5,670.00	\$0.00	\$2,400.00	\$3,270.00	57.67%
TOTAL OFFICE EXPENSE	\$6,320.00	\$43.86	\$2,722.96	\$3,597.04	56.92%
GROUP TOTAL SUPPLIES	\$28,620.00	\$1,364.66	\$14,839.08	\$13,780.92	48.15%
CAPITAL EXPENSES					
4631 SPECIAL RESERVES REPLENISHMENT	\$195,523.97	\$15,227.84	\$56,163.80	\$139,360.17	71.28%
GROUP TOTAL CAPITAL EXPENSES	\$195,523.97	\$15,227.84	\$56,163.80	\$139,360.17	71.28%



**PALOS HEIGHTS
PUBLIC LIBRARY**

**GENERAL FUND
BUDGETARY COMPARISON OF EXPENDITURES
MONTH ENDING: JULY 2025**

		BUDGET 2024	CURRENT MONTH	EXPENDITURES Y.T.D.	REMAINING BALANCE	PERCENTAGE REMAINING
MEDIA -LIBRARY SUPPLIES						
4710A	DATABASES - Adult	\$25,000.00	\$7,755.75	\$14,148.24	\$10,851.76	43.41%
4710B	DATABASES -Youth	\$4,700.00	\$1,500.00	\$3,119.82	\$1,580.18	33.62%
4711	PERIODICALS	\$12,000.00	\$734.01	\$1,635.65	\$10,364.35	86.37%
4714	LARGE PRINT	\$5,250.00	\$388.43	\$1,723.64	\$3,526.36	67.17%
4715	BOOKS - Adult	\$32,900.00	\$3,286.07	\$12,973.28	\$19,926.72	60.57%
4716	BOOKS - Youth	\$33,000.00	\$3,509.39	\$16,727.57	\$16,272.43	49.31%
4717	VIDEOS - Adult	\$4,000.00	\$248.90	\$1,933.46	\$2,066.54	51.66%
4718	VIDEOS - Youth	\$800.00	\$124.45	\$347.86	\$452.14	56.52%
4719	AUDIOBOOKS/PLAYAWAYS - Adult	\$2,000.00	\$236.95	\$885.80	\$1,114.20	55.71%
4720	AUDIOBOOKS/PLAYAWAYS - Youth	\$3,750.00	\$1,150.82	\$1,256.96	\$2,493.04	66.48%
4721	SOFTWARE	\$10,188.15	\$478.88	\$6,742.09	\$3,446.06	33.82%
4722	REALIA	\$1,000.00	\$0.00	\$306.02	\$693.98	69.40%
4723A	VIDEO GAMES - Youth	\$1,300.00	\$237.93	\$1,082.26	\$217.74	16.75%
4724	GADGETS & GIZMOS	\$1,000.00	\$0.00	\$388.91	\$611.09	61.11%
4725A	E-BOOKS - Adult	\$12,000.00	\$957.55	\$8,687.33	\$3,312.67	27.61%
4725B	E-AUDIOBOOKS - ADULT	\$14,000.00	\$2,292.53	\$9,914.04	\$4,085.96	29.19%
4726	EBOOKS - Youth	\$3,500.00	\$0.00	\$3,186.83	\$313.17	8.95%
4727	PRESS READER	\$4,196.85	\$0.00	\$0.00	\$4,196.85	100.00%
GROUP TOTAL MEDIA		\$170,585.00	\$22,901.66	\$85,059.76	\$85,525.24	50.14%
MISCELLANEOUS - REIMBURSEMENTS						
4900	MISCELLANEOUS	\$19,094.07	\$1,198.00	\$8,496.77	\$10,597.30	55.50%
4902	PER CAPITA / OTHER GRANTS	\$17,800.30	\$0.00	\$17,800.30	\$0.00	0.00%
4904	FRIENDS - BOOK SALES	\$11,000.00	\$850.00	\$11,662.25	-\$662.25	-6.02%
4906a	RESTRICTED DONATIONS	\$1,000.00	\$74.56	\$1,189.49	-\$189.49	-18.95%
GROUP TOTAL MISCELLANEOUS REIMBURSEMENTS		\$48,894.37	\$2,122.56	\$39,148.81	\$9,745.56	19.93%
SPECIAL RESERVE PROJECTS						
7001	SPECIAL RESERVE - PROJECTS	\$58,711.00	\$725.00	\$57,950.80	\$760.20	1.29%
GROUP TOTAL SPECIAL RESERVES - PROJECTS		\$58,711.00	\$725.00	\$57,950.80	\$760.20	1.29%
TOTAL EXPENDITURES		\$2,123,870.08	\$166,592.57	\$1,180,322.91	\$943,547.17	44.43%



PALOS HEIGHTS PUBLIC LIBRARY

GENERAL FUND - EXPENDITURE SUMMARY CHECKS FOR BOARD APPROVAL MONTH ENDING: JULY 2025

Type	Date	Num	Memo	Amount
Adducci Vega Financial Group, LLC				
07/11/2025	Check	6131	06 June Reconciliation Invoice 202063004	4365 Accountant
				\$365.00
Total for Adducci Vega Financial Group, LLC				
				\$365.00
Amazon				
07/02/2025	Expense	AMAZON PORTAL	1CHQ-9QLQ-YCTH Toilet paper	4541 Maintenance/Cleaning Supplies
				\$148.00
07/02/2025	Expense	AMAZON PORTAL	1CHQ-9QLQ-YCTH (3) Multifold Towels	4541 Maintenance/Cleaning Supplies
				\$40.15
07/02/2025	Expense	AMAZON PORTAL	1Y1J-QQGF-RFTV Bubbles	4454 General Programming
				\$50.80
07/03/2025	Expense	AMAZON PORTAL	1Q3F-ND11-9YJ4 TECH	4515 Technical Services - Supplies
				\$128.89
07/03/2025	Expense	AMAZON PORTAL	1GLN-GVQH-9VFFK	4454 General Programming
				\$9.96
07/07/2025	Expense	AMAZON PORTAL	1W4F-JPIC-TWM7 In Service	4354 Professional Staff
				\$81.71
07/07/2025	Expense	AMAZON PORTAL	1MP6-C9J9-KPRV Community Events	4461 Public Relations
				\$22.98
07/09/2025	Expense	AMAZON PORTAL	1NGQ-WNYK-JV63	4516 Circulation - Supplies
				\$77.07
07/09/2025	Expense	AMAZON PORTAL	1HKP-PH1C-GGGY Summer Reading	4451 Youth & Teen Programming
				\$24.61
07/09/2025	Expense	AMAZON PORTAL	1KYR-LXLP-VM1M	4511 Public Services - Supplies
				\$37.83
07/09/2025	Expense	AMAZON PORTAL	1LDQ-N6VR-GPX1	4454 General Programming
				\$9.99
07/09/2025	Expense	AMAZON PORTAL	1Y9K-K1NT-VMXV Video Games Jun25	4723B Video Games - Youth
				\$39.99
07/09/2025	Expense	AMAZON PORTAL	1W6V-67QW-GKWC June Supplies	4512 Youth & Teen - Supplies
				\$18.23
07/15/2025	Expense	AMAZON PORTAL	1K1V-CHW1-VJ3Q	4516 Circulation - Supplies
				\$31.98
07/15/2025	Expense	AMAZON PORTAL	1JQV-D9GL-DP6P Baby liners (1)	4541 Maintenance/Cleaning Supplies
				\$60.00
07/15/2025	Expense	AMAZON PORTAL	19HP-DLYM-HYYW (2) Safeguard liquid soap	4541 Maintenance/Cleaning Supplies
				\$93.72
07/15/2025	Expense	AMAZON PORTAL	17HG-N6RY-YWV7 Night shade	4715 Books - Adult
				\$14.00
07/18/2025	Expense	AMAZON PORTAL	1RP9-1RJD-W91Q Video Games Jun25	4723B Video Games - Youth
				\$49.94
07/18/2025	Expense	AMAZON PORTAL	14RH-3J4N-9D1X Fan Con	4454 General Programming
				\$301.95
07/18/2025	Expense	AMAZON PORTAL	14DN-4JFC-LYDK (1) Multi fold towel	4541 Maintenance/Cleaning Supplies
				\$35.27
07/21/2025	Expense	AMAZON PORTAL	1NQV-LGVY-HCYW Bugs & SRP	4451 Youth & Teen Programming
				\$201.26
07/22/2025	Expense	AMAZON PORTAL	14D7-LD6T-NYTV Copy Paper (4)	4514 Business Office - Supplies
				\$159.96
07/23/2025	Expense	AMAZON PORTAL	1XGD-WNFM-D74J Power grommet	4418 Technology
				\$62.84
07/23/2025	Expense	AMAZON PORTAL	147J-GGRH-3VNV Video Games Jun25	4723B Video Games - Youth
				\$69.00
07/25/2025	Expense	AMAZON PORTAL	11HR-3LJC-166C 4451 Bugs & SRP	4451 Youth & Teen Programming
				\$33.94
07/29/2025	Expense	AMAZON PORTAL	1674-HJDL-DLYY (6) Toilet Paper	4541 Maintenance/Cleaning Supplies
				\$49.25
07/29/2025	Expense	AMAZON PORTAL	1DRG-WW7H-9DF1 (1) Multifold Towels	4541 Maintenance/Cleaning Supplies
				\$33.51
07/29/2025	Expense	AMAZON PORTAL	1K6X-D14-94PH First Aid supplies	4541 Maintenance/Cleaning Supplies
				\$36.89
07/29/2025	Expense	AMAZON PORTAL	11LX-WFFFDN-47QV PHWC - Wolan	4906a Reimb. - Restricted Donations
				\$29.47
07/29/2025	Expense	AMAZON PORTAL	1DV6-VYWC-4LDW Video Games Jun25	4723B Video Games - Youth
				\$79.00
Total for Amazon				
				\$2,032.19
American Library Assoc - Membership				
07/11/2025	Check	6132	ALA Library Membership Dues	4351 Membership Fees
				\$325.00
Total for American Library Assoc - Membership				
				\$325.00
Anderson Pest Solutions				
07/02/2025	Check	6119	Invoice 80194806	4431 Pest Control
				\$68.79
Total for Anderson Pest Solutions				
				\$68.79
ATLAS				
07/29/2025	Check	6140	ATLAS Membership Renewal 2024-2025	4631 Contingency / Special Reserves Replenishment
				\$50.00
Total for ATLAS				
				\$50.00
Baker & Taylor L5346512 Youth Books				
07/03/2025	Expense	6124	06 June YTS	4716 Books - Youth
				\$39.25
Total for Baker & Taylor L5346512 Youth Books				
				\$39.25
Children's Plus Inc.				
07/30/2025	Check	6141	Invoice 263711	4716 Books - Youth
				\$51.39
Total for Children's Plus Inc.				
				\$51.39
CIT				
07/09/2025	Check	6128	Invoice 47394015	4531 Copier
				\$631.54
Total for CIT				
				\$631.54
City Of Palos Heights IMRF				
07/31/2025	Check	23126	07 July Payment	2053 FT- Employee Contribution IMRF
				\$2,642.60
07/31/2025	Check	23124	07 July Payment	2054 PT -Employee Contribution IMRF
				\$240.69
07/31/2025	Check	23124	07 July Payment	2055 Employee Paid Vol. IMRF
				\$1,440.40
07/31/2025	Check	23126	07 July Payment	4331 IMRF III. Muni. Ret. Fund
				\$6,291.92
Total for City Of Palos Heights IMRF				
				\$10,615.61
City of Palos Hts. - Water Bill				
07/18/2025	Check	6134	Monthly bill - Irrigation system active	4472 Water
				\$317.25
Total for City of Palos Hts. - Water Bill				
				\$317.25
ComEd				
07/18/2025	Check	6137	Billing through 7.6.25	4631 Contingency / Special Reserves Replenishment
				\$6,426.10
Total for ComEd				
				\$6,426.10



PALOS HEIGHTS PUBLIC LIBRARY

GENERAL FUND - EXPENDITURE SUMMARY CHECKS FOR BOARD APPROVAL MONTH ENDING: JULY 2025

Type	Date	Num	Memo	Amount
Cosmopolitan Building Services				
07/07/2025	Check	6124	07 July 25 Invoice 6650	4416 Maintenance \$2,722.50
07/31/2025	Check	6143	05 May 25 Janitorial Services	4416 Maintenance \$2,722.50
Total for Cosmopolitan Building Services				\$5,445.00
GT Mechanical				
07/02/2025	Expense	ACH GT	23009102 Chiller down 6.23.25	4631 Contingency / Special Reserves Replenishment \$269.50
07/03/2025	Expense	ACH GT	23009261 Chiller Circuit B oil filter	4631 Contingency / Special Reserves Replenishment \$4,780.00
07/07/2025	Expense	ACH GT	23008068 Boiler #1 flow switch PRV strainer screen & gaskets	4631 Contingency / Special Reserves Replenishment \$3,702.24
Total for GT Mechanical				\$8,751.74
Imaging Office Systems, Inc.				
07/02/2025	Check	6118	Digital hosting reel annual cost	4710a Databases (Adult) \$2,900.00
Total for Imaging Office Systems, Inc.				\$2,900.00
Independent Construction Services				
07/07/2025	Check	6125	Invoice 1599	7001 Special Reserves Projects \$725.00
Total for Independent Construction Services				\$725.00
Ingram				
07/03/2025	Check	6121	06 June Invoices	4714 Large Print Books \$385.11
07/03/2025	Check	6121	06 June Invoices	4715 Books - Adult \$3,245.81
07/03/2025	Check	6121	06 June Invoices	4716 Books - Youth \$3,407.36
07/03/2025	Check	6121	06 June Pre processing large print	4515 Technical Services - Supplies \$1.98
07/03/2025	Check	6121	06 June Pre processing adult books	4515 Technical Services - Supplies \$149.49
07/03/2025	Check	6121	06 June Pre processing youth books	4515 Technical Services - Supplies \$156.42
07/03/2025	Check	6121	06 June Shipping	4714 Large Print Books \$3.32
07/03/2025	Check	6121	06 June Shipping	4715 Books - Adult \$26.26
07/03/2025	Check	6121	06 June Shipping	4716 Books - Youth \$11.39
07/03/2025	Check	6121	YTS Koronkowski	4906a Reimb. - Restricted Donations \$21.46
07/03/2025	Check	6121	Pre processing Koronkowski	4515 Technical Services - Supplies \$1.98
07/03/2025	Check	6121	YTS Koronkowski Shipping	4906a Reimb. - Restricted Donations \$0.25
07/03/2025	Check	6121	Adult Koronkowski	4906a Reimb. - Restricted Donations \$22.60
07/03/2025	Check	6121	Pre processing Koronkowski	4515 Technical Services - Supplies \$0.99
07/03/2025	Check	6121	Adult Koronkowski Shipping	4906a Reimb. - Restricted Donations \$0.78
Total for Ingram				\$7,435.20
LIMRICC-Employees				
07/07/2025	Expense	ACH LIM	Retiree Reimb. for Medical Coverage	4900 Miscellaneous - Reimbursements \$1,198.00
07/07/2025	Expense	ACH LIM	Employee Paid Benefits	2050 Employee Paid LIMRICC \$678.49
07/07/2025	Expense	ACH LIM	06 June 25	4333 Insurance \$13,227.20
Total for LIMRICC-Employees				\$15,103.69
Mary Beth Sexton				
07/22/2025	Check	6139	Christmas in July	4452 Public Services Programming \$197.00
Total for Mary Beth Sexton				\$197.00
Midwest Tape - 19730				
07/03/2025	Check	6122	06 June Invoices	4717 Videos - Adult \$248.90
07/03/2025	Check	6122	06 June Invoices	4719 Audiobooks - Adult \$236.95
07/03/2025	Check	6122	06 June pre processing 4717	4515 Technical Services - Supplies \$32.54
07/03/2025	Check	6122	06 June pre processing 4719	4515 Technical Services - Supplies \$14.95
Total for Midwest Tape - 19730				\$533.34
Midwest Tape - 19996				
07/03/2025	Check	6123	06 June Invoices	4718 Videos - Youth \$124.45
07/03/2025	Check	6123	06 June pre processing	4515 Technical Services - Supplies \$11.70
Total for Midwest Tape - 19996				\$136.15
Old National Bank - MasterCard				
07/03/2025	Expense	MasterCard	Disney Plus Monthly Fee	4451 Youth & Teen Programming \$10.99
07/03/2025	Expense	MasterCard	SIP, Google Fi	4474 Telephone/FAX \$85.74
07/03/2025	Expense	MasterCard	OCLC	4551 Postage & Handling \$43.86
07/03/2025	Expense	MasterCard	Duo	4721 Software \$120.00
07/03/2025	Expense	MasterCard	11.24.25 Noahs Ark	4451 Youth & Teen Programming \$257.84
07/03/2025	Expense	MasterCard	Dino Jump - Summer Reading Kickoff	4454 General Programming \$200.85
07/03/2025	Expense	MasterCard	Chicago Tribune 26 weeks	4711 Periodicals \$136.01
07/03/2025	Expense	MasterCard	Dropbox renewal	4721 Software \$119.88
07/03/2025	Expense	MasterCard	Growforge annual renewal	4721 Software \$239.00
07/03/2025	Expense	MasterCard	Hornbeam Tree replacement - FOTL	4904 Reimb. - Friends Book Sales \$850.00
07/03/2025	Expense	MasterCard	Flowers for cement planter	4436 Lawn Maintenance \$68.95
07/03/2025	Expense	MasterCard	5 Ballasts for parking lot poles	4434 Building Repairs \$599.95
Total for Old National Bank - MasterCard				\$2,733.07



**PALOS HEIGHTS
PUBLIC LIBRARY**

**GENERAL FUND - EXPENDITURE SUMMARY
CHECKS FOR BOARD APPROVAL
MONTH ENDING: JULY 2025**

Type	Date	Num	Memo	Amount
Otis Elevator				
07/18/2025	Expense	OTIS PORTAL	Invoice 100402003198	4416 Maintenance
				\$193.82
Total for Otis Elevator				\$193.82
OverDrive, Inc.				
07/07/2025	Check	6126	01658CO25290739	4725A E-Books - Adult
				\$930.05
07/07/2025	Check	6126	01658CO25209740	4725B E-Audiobooks - Adult
				\$856.19
07/07/2025	Check	6126	01658MA25203892	4725A E-Books - Adult
				\$27.50
07/07/2025	Check	6126	01658MA25203891	4725B E-Audiobooks - Adult
				\$86.34
Total for OverDrive, Inc.				\$1,900.08
Paylocity Payroll Billing				
07/11/2025	Expense	PAYLOCITY	Check date 7.11.25	4412 Payroll Services
				\$81.67
07/25/2025	Expense	PAYLOCITY	Check date 7.25.25	4412 Payroll Services
				\$183.73
Total for Paylocity Payroll Billing				\$265.40
Paylocity Payroll Net				
07/11/2025	Expense	PAYLOCITY	Check date 7.11.25	4311 Salaried Employees
				\$20,551.24
07/11/2025	Expense	PAYLOCITY	Check date 7.11.25	4312 Hourly Employees
				\$6,982.12
07/11/2025	Expense	PAYLOCITY	EN homebound deliveries	4356 Mileage Reimbursement
				\$16.38
07/25/2025	Expense	PAYLOCITY	Check date 7.25.25	4311 Salaried Employees
				\$21,065.17
07/25/2025	Expense	PAYLOCITY	Check date 7.25.25	4312 Hourly Employees
				\$7,125.74
07/25/2025	Expense	PAYLOCITY	EN homebound deliveries	4356 Mileage Reimbursement
				\$6.16
07/25/2025	Expense	PAYLOCITY	TF Mileage	4356 Mileage Reimbursement
				\$37.10
Total for Paylocity Payroll Net				\$55,783.91
Paylocity Payroll Taxes				
07/11/2025	Expense	PAYLOCITY	Check date 7.11.25	4311 Salaried Employees
				\$6,090.85
07/11/2025	Expense	PAYLOCITY	Check date 7.11.25	4332 FICA Social Security
				\$2,845.31
07/11/2025	Expense	PAYLOCITY	Check date 7.11.25	4312 Hourly Employees
				\$1,406.21
07/25/2025	Expense	PAYLOCITY	Check date 7.25.25	4311 Salaried Employees
				\$6,255.41
07/25/2025	Expense	PAYLOCITY	Check date 7.25.25	4332 FICA Social Security
				\$2,907.64
07/25/2025	Expense	PAYLOCITY	Check date 7.25.25	4312 Hourly Employees
				\$1,401.54
Total for Paylocity Payroll Taxes				\$20,906.96
Peerless Network, Inc				
07/18/2025	Check	6135	Invoice 79193	4474 Telephone/FAX
				\$77.50
Total for Peerless Network, Inc				\$77.50
Playaway Products				
07/30/2025	Check	6142	Invoice 504515	4720 Audiobooks/Playaways - Youth
				\$1,150.82
Total for Playaway Products				\$1,150.82
ProQuest				
07/07/2025	Check	6127	Invoice 70902739 Culture Grams	4710a Databases (Adult)
				\$1,206.75
Total for ProQuest				\$1,206.75
RAILS				
07/09/2025	Check	6129	Consumer Reports - EBSCO DATABASE	4710a Databases (Adult)
				\$2,617.00
07/09/2025	Check	6129	Library Aware - EBSCO DATABASE	4710a Databases (Adult)
				\$1,032.00
07/09/2025	Check	6130	Chicago Tribune Digital 7.1.25 to 6.30.26	4711 Periodicals
				\$540.00
07/18/2025	Check	6136	eRead IL	4725B E-Audiobooks - Adult
				\$1,350.00
Total for RAILS				\$5,539.00
Roy Erikson Outdoor Maintenance				
07/02/2025	Check	6120	Invoice 07-43859	4436 Lawn Maintenance
				\$956.63
Total for Roy Erikson Outdoor Maintenance				\$956.63
Southwest Regional Publishing, LLC				
07/15/2025	Check	6133	Invoice 768 Renewal	4711 Periodicals
				\$58.00
Total for Southwest Regional Publishing, LLC				\$58.00
SWAN				
07/16/2025	Expense	ACH SWAN	Swan Fees 7.1.25 to 9.30.25	4417 SWAN/OCLC
				\$7,009.75
Total for SWAN				\$7,009.75
Truty, Marcin				
07/02/2025	Expense	ACH MT	06 June IT Services 25-06	4418 Technology
				\$5,120.00
Total for Truty, Marcin				\$5,120.00
Tutor.com				
07/21/2025	Check	6138	On Line Tutoring Program	4710b Databases (Youth)
				\$1,500.00
Total for Tutor.com				\$1,500.00
United States Treasury				
07/09/2025	Check	23125	Form 720	4333 Insurance
				\$41.64
Total for United States Treasury				\$41.64
TOTAL CHECKS FOR BOARD APPROVAL				\$166,592.57



**PALOS HEIGHTS
PUBLIC LIBRARY**

**SCHEDULE OF FUND BALANCES
BY FINANCIAL INSTITUTION
July 31, 2025**

ACCOUNT	GENERAL FUND				SPECIAL RESERVES FUND		TOTAL FUND BALANCE
	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	
BEGINNING BALANCE	\$24,747.66	\$807,028.13	\$1,151.92	\$200.00	\$572.09	\$2,594.67	\$836,294.47
WITHDRAWALS	(\$166,592.57)						(\$166,592.57)
TRANSFERS	\$40,000.00	(\$40,000.00)					\$0.00
	\$60,000.00	(\$60,000.00)					
	\$70,000.00	(\$70,000.00)					
DEPOSITS	\$299.90						\$3,127.82
	\$212.50						
	\$1,198.00						
	\$319.30						
	\$317.30						
	\$50.00						
	\$730.82						
ADJUSTMENTS							
INTEREST EARNED	\$1.04	\$2,209.71	\$4.34	N/A	N/A	\$2.03	\$2,217.12
ENDING BALANCE	\$31,283.95	\$639,237.84	\$1,156.26	\$200.00	\$572.09	\$2,596.70	\$675,046.84
TOTALS	\$671,878.05 GENERAL FUND				\$3,168.79 SPECIAL RESERVES FUND		\$675,046.84 TOTAL FUND BALANCE
INTEREST RATES	0.02%	3.820%	4.443%	N/A	N/A	0.910%	

**TOTAL FUND BALANCE MONTH ENDING: JULY 31, 2025
\$675,046.84**



PALOS HEIGHTS
PUBLIC LIBRARY

DIRECTOR'S REPORT

Palos Heights Public Library Board of Trustees Meeting
August 21, 2025

Library News

Chicago Tribune Online

As you already know, our online Chicago Tribune subscription is live and includes multiple ways for our patrons to access this resource at a very low cost to us. Early usage stats put our patrons in the top quartile of users in all participating libraries. Circulation staff also report that more than one person has come in to get a library card solely because they heard about this resource.

HVAC Updates

We had some hiccups with the HVAC system during some of the hottest days of the summer in late June. One of the two chiller units kept shutting down, causing the system to not have enough cooling power to meet demand. One of the exterior filters in that chiller unit needed to be replaced. Doing that brought the pressure differential in the system down by a significant amount, and the system has been running smoothly since. That filter was original to the system, so it's actually pretty good that it lasted as long as it did. There is no regular maintenance schedule for replacing this part. GT is putting together a proposal to replace the internal filter as well, as that is also original to the system. GT believes that proactively replacing that will save us from a much bigger headache if we leave it to reach its end of life. They also pointed out that our exterior condenser unit is nearing the end of its life. They predict that it has about five more years of life in it. I asked them to put together a replacement proposal for that as well, so that we can know approximately what to budget for when the time comes to replace it. This will give us a much more accurate number than what is currently on our spreadsheet, as our current number is based on the 2003 installation cost.

4th of July Parade

If you're an avid PHTV4 watcher (or presenter), you will have seen our crew marching in this year's parade. We had about ten staff members come to march along with various friends and family. We decorated a car and blew tons of bubbles along the packed parade route. It was hot but not unbearable, and we handed out lots of suckers and bubble wands. It seems like the crowd for this event gets bigger every year, and we had a great time celebrating the holiday with the community.

Corporate Insurance renewal

I attended the annual group meeting for our LIRA insurance policy package at Arthur Gallagher in July. Membership in the pool is up to 66 public libraries at this point, almost double from when we joined in

2015, with \$1.66 billion in insured property and \$160 million in insured payroll. This year, we have been advised to budget for a premium increase of around 10%. The markets for cyber coverage and property damage are much softer than they have been in the past, but casualty coverage, excess liability, and even workers' comp packages appear to be much harder these days. Considering the effect that catastrophes like wildfires, flooding, and severe storms have had on the insurance industry, 10% actually feels pretty good. Higher increases, especially for "first dollar" policies, are certainly the norm for standalone entities in the marketplace right now. We won't have final numbers until November, as these policies run on a calendar-year cycle, but the 10% estimate gives us a number that will work for our budgeting purposes.

Staff In-Service

We had our annual August in-service day on the 8th. Training topics included Artificial Intelligence and Narcan administration. We also did a fire drill and talked about Librarian-in-Charge responsibilities. And we played some games and spent a little bit of time decompressing together. In a very hotly contested series of minute-to-win-it contests, the Public Services Department took home the GOAT trophy for winning the most games, and we all had a very fun and productive day!

Budget News

Cook County is once again late in getting out this round of tax bills. The issue is the same that they have been having for the past three years, although we thought it had been fixed as of last year. Typically, these bills would have gone out in late June with an August 1st deadline. As of this writing, we don't know when those bills will go out. I'm hoping that will happen soon perhaps with an October 1st due date. If so, we would be in fine shape. The City reached out about the possibility of our needing another tax anticipation loan if this delay stretches out for months. I let them know that we might need one if this drags out too long, and that we should revisit the topic in early October if there is no resolution in sight at that point. I'll continue to monitor this situation closely.

Other news that might affect our budget include the ongoing effort at the federal level to shut down the Institute for Museum and Library Services and to significantly reduce the "universal service" funds disbursed by the Federal Communications Commission. The former seems to be a foregone conclusion at this point, with passage of the One Big Beautiful Bill Act providing funding for the purpose of immediately dissolving that agency. While we don't typically receive funds from IMLS directly, IMLS grants are a significant source of funding for the Illinois State Library, RAILS, and SWAN. The loss of those funds will require action by the State or those organizations to prevent disruptions to core library services like interlibrary loans, shared cataloging, and professional education. The Universal Service Administration Company, the entity that disburses e-rate funding for the FCC, survived its recent legal challenges and has funding approval for the next few years that pre-dates the current administration. Even in the worst-case scenario, neither of these changes are likely to lead to catastrophic budget shortfalls for us.

On the brighter side, we received our funding notification letter for this year's Illinois State Library Per Capita Grant, which is fully funded for this year. We expect to receive a check for those funds in the coming weeks. And we appear to have an engaged and vocal ally in our current Illinois Secretary of State and State Librarian, Alexi Giannoulis. While it would be difficult for the State to fully replace all funding that is being

cut at the federal level, he appears to be fully engaged with these issues and working hard to ensure that all library services in the state remain fully functional.

Legislative News

The Governor signed a few new bills into law that are pertinent to us. HB 42 allows us to charge our nonresident card fee on a quarterly or biannual basis, as opposed to requiring a single lump-sum payment each year. I'm not sure this is something that we would want or need to do. I have this on my list of items to talk with our Management Team about, particularly Beth.

HB 1910 does place some new requirements on us. This bill requires us to maintain a supply of opioid antagonists and to have at least one staff member who is trained on identifying signs of opioid overdose and administering the antagonist in the building at all times. Opioid antagonists are pretty easy to come by these days. They're available over-the-counter at just about any pharmacy. I procured a small supply for us for free from the Cook County Health Department. We did a brief training for all staff at our in-service that satisfies the requirements of the bill. We will do a somewhat more extensive training for supervisors in the near future, so that staff are as prepared as needed to realistically handle this situation should it ever arise here.

Upcoming Events

- Thursday, August 21st – Budget & Finance Committee Meeting, 7:00pm
- Thursday, August 21st – Regular Board Meeting, 7:00pm
- TBD – September Personnel Committee Meeting
- Thursday, September 18th – Regular Board Meeting, 6:30pm
- Thursday, October 16th – Regular Board Meeting, 6:30pm
- Thursday, November 20th – Regular Board Meeting, 6:30pm

Agenda Items

Item 1: Approval of FY2024 Annual Financial Report

Riley Martin from Lauterbach & Amen will be with us to discuss our FY2024 audit. Documents are included in your packet. All told, this was a very clean audit. All of our financial policies are up to date. Our procedures are sound. Our pension system is well-funded and healthy. The only small issue that you will see is that they show an overage in General Fund expenditures. This happens every year in one form or another and is a product of Lauterbach taking our cash-basis accounting and auditing it on an accrual basis. We know from our monthly reports that, on a strictly cash-in-cash-out basis, we weren't over budget. It bugs me that I don't fully understand how this process works, so I'm working with Riley to finally fully grasp the nuances of this procedure for future audits. In the meantime, the rest of the audit is entirely free and clear of any concerns.

Recommendation: I recommend that you approve the FY2024 Annual Financial Report.

Item 2: Approval of New Copier Contract

We are in the final few months of our 5-year copier lease agreement with Impact Networking. We need to figure out what we're going to do for copiers after the lease ends. Currently, we lease three machines, and our lease includes all maintenance and toner at a total cost of \$632 per month. Terry and I have been in talks with a few companies about entering into new lease agreements with new machines. Another option is to buy out our current machines at the end of the lease and manage them ourselves. We did this with one of the machines five years ago, and it has been working really well for us, albeit in a much lower usage scenario in Tech Services. Our other three machines, currently serving Youth and Teen Services, Public Services, and Administration respectively, have had very minimal issues over the past five years.

This is a really interesting topic, in my opinion. For \$3,705, we could purchase our existing machines and maintain them ourselves. Compared to an approximate cost of \$700 or more per month for a new 5-year lease, the ROI on buying out our current machines, even factoring in cost of toner and some maintenance, is in the neighborhood of six or seven months. On the other hand, a new lease would supply us with brand new machines and a company that will guarantee their smooth functioning for us for another five years. There's a lot to be said for paying a bit more and saving some headaches down the road, which has been our approach to copiers going back decades now.

Ultimately, after seeing the proposals from a few companies, I'm recommending that we enter into a new contract with Proven. They made us a very nice offer of \$675 per month for a 60-month lease. This includes three brand new Canon copiers, all maintenance on those copiers for the duration of the lease, all toner for unlimited black and white and color copies, and no escalations in fee for the duration of the contract. This is a 6.8% increase over the lease that we signed five years ago, which did not include unlimited copies. With the overage fees that we typically pay on our existing contract, this proposal would actually be about a 2% decrease over what we currently pay per month on average. Adjusted for inflation, this new agreement would be 14.8% less than the previous agreement, were we to sign it today.

The total cost to us for this contract over 5 years would be \$40,500.00. That's obviously a lot more than the \$3,705 buyout option. If we choose to go with our existing machines, we'll have to pay for our toner and maintenance, but we might get lucky and get a few more years of good use out of them before we really need to replace them. But these are heavily used machines. We currently do about 120,000 copies and a few thousand faxes per year. If one of these machines were to go down, we would need a plan to replace it immediately, and I highly doubt that we'll have a deal as nice as Proven's if we're trying to negotiate from an emergent position. In the end of the day, we might save some money by going with the buyout. But we also run the risk of finding ourselves in a bad spot a few years down the road having to sign onto a much more expensive contract at that point.

I believe that this is a good deal and worth the worry-free, no-added-cost, unlimited copies, with new top-of-the-line machines despite what appears to be a huge cost differential.

Recommendation: I recommend that you approve the new 60-month copier lease agreement with Proven IT at a cost of \$675 per month.

Item 3: 2025-2026 Slate of Officers

Trustee Rhodes has been working diligently to put together a slate of officers for the coming year. Trustee Snow has been steadfast in her commitment to only serving as President for one year, so we will have a new President this year. Trustee Zubik has agreed to fill that role for one year as we continue to prepare some of our newer members to step into leadership roles in 2026. Trustee Keough is willing to step into the Vice President's role, and Trustees Rhodes and Peltz are interested in continuing their roles as Secretary and Treasurer, respectively. So I think we have a very good slate prepared. Thanks to Trustee Rhodes for doing the work behind the scenes to get this slate organized!

Recommendation: No action is needed. Voting on the slate will take place at our September meeting.

Respectfully submitted,
Jesse Blazek
Library Director



PALOS HEIGHTS
PUBLIC LIBRARY

CIRCULATION DEPARTMENT REPORT

JUNE 2025

At the Desk:

13 online library cards were issued to residents.

22 directional questions were answered by the Circulation staff.

3 patrons used Curveside pickup.

Department Highlights:

Beth went to the Farmer's Market on 5/14. Dora attended the market on 6/25. We are handing out butterfly garden seeds along with PHPL promotional material.

Beth filled the display case with Gadgets & Gizmos items for June.

Beth started working on an updated informational pamphlet for new patrons.

Beth looked into pricing for new library cards and the cost of replacing our ILL carts.

Beth lead the Lunch Bunch Book Discussion of *The Blues Brothers: An Epic Friendship, the Rise of Improve, and the Making of an American Film Classic* by Daniel De Vise attended by 9 patrons.

Meetings:

6/17- Circ Managers Networking

6/20- 1 on 1 with Jesse

6/24- SWAN Fireside Chat

6/25-Manager's Meeting

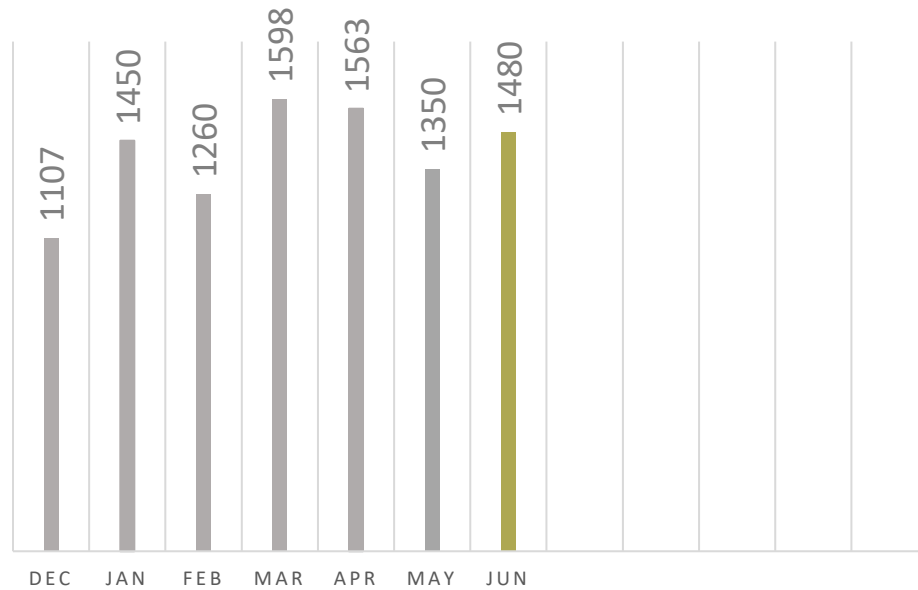
Respectfully submitted,
Beth Stevens
Head of Circulation

CIRCULATION STATISTICS FOR JUNE 2025

	Jun-25	YTD 25	Jun-24	YTD 24	
Adult Circulation					
Books	3,870	20,711	3,762	22,639	
Video	507	2,743	339	2,984	
Audio	381	1,415	308	1,800	
Periodicals	120	892	141	1,054	
Other Formats	37	132	34	106	
In House	84	444	149	593	
Total Adult Circulation	4,999	26,337	4,733	29,176	
Youth Circulation					
Books	4,824	25,695	5,312	25,701	
Audio	65	304	75	352	
Teen Circulation					
Books	367	1,717	395	1,654	
Audio	4	20	5	22	
Youth & Teen Circulation					
Video	174	695	313	1,332	
Periodicals	16	112	20	80	
Other Formats	104	652	55	394	
In House Use	1,013	5,496	1,107	5,308	
Total Youth & Teen Circulation	6,567	34,691	7,282	34,843	
Gadgets & Gizmos	46	106	33	33	
Electronic Circulation					
eBooks (Media On Demand)	1,252	7,219	1,260	7,725	
eBooks (e-Read IL)	105	533	97	521	
eAudio (e-Read IL)	53	366	86	431	
eAudio (Media On Demand)	974	5,475	895	5,274	
Video (Media On Demand)	-	-	-	-	
Periodicals (Overdrive)	366	2,082	308	1,768	
Periodicals (PressReader)	4	100	84	1,725	
Total Electronic Circulation	2,754	13,143	2,746	17,444	
TOTAL CIRCULATION	14,366	74,277	14,761	81,496	
ILL - Received	1,386	6,482	1,183	7,640	
ILL - Sent	889	4,892	952	6,034	
Reciprocal Borrowing	2,106	7,196	879	7,553	
Online Renewals	111	459	44	245	
Self-Checkout	4,853	24,284	3,458	25,234	
Computer Usage					
Library Workstation Sessions	484	2,755	482	2,856	
Wireless Sessions	1,029	6,341	864	5,634	
Total Sessions	1,513	9,744	1,346	8,490	
# of People Using the Library	9,521	2/11-4/31- 42704	10,077	59,972	
Homebound Deliveries					
		Current Month	Full Year		
Patrons Serviced		7			
Visits		22	156		
Items		142	884		
Museum Pass Program					
		Current Month	Full Year		
Total Passes		30	100		
Library Cards Issued					
Patron Types	Month's Start	Renewed	New	Deleted	Cards to Date
Resident	4,234	66	38	0	4,577
Non-Resident/Trinity/Business	30	-	8-Bethshan Residents	-	44
Cards for Kids	88	2	7	-	92

Public Services Department Report June 2025

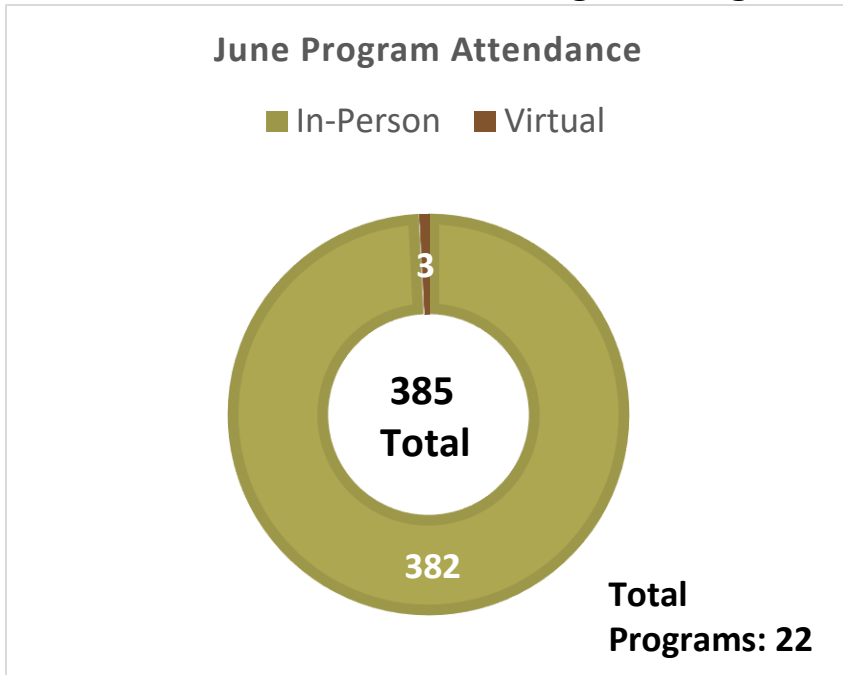
PS Reference Questions



Meetings & Trainings

- 6-9-25: Channel 4 Filming
- 6-17-25: Meeting w/Novelist
- 6-18-25: Green Team
- 6-23-25: One on One w/Director
- 6-25-25: Management Team

Programming



It was a good month for programs as we kicked off our summer reading “Level Up”-themed events.

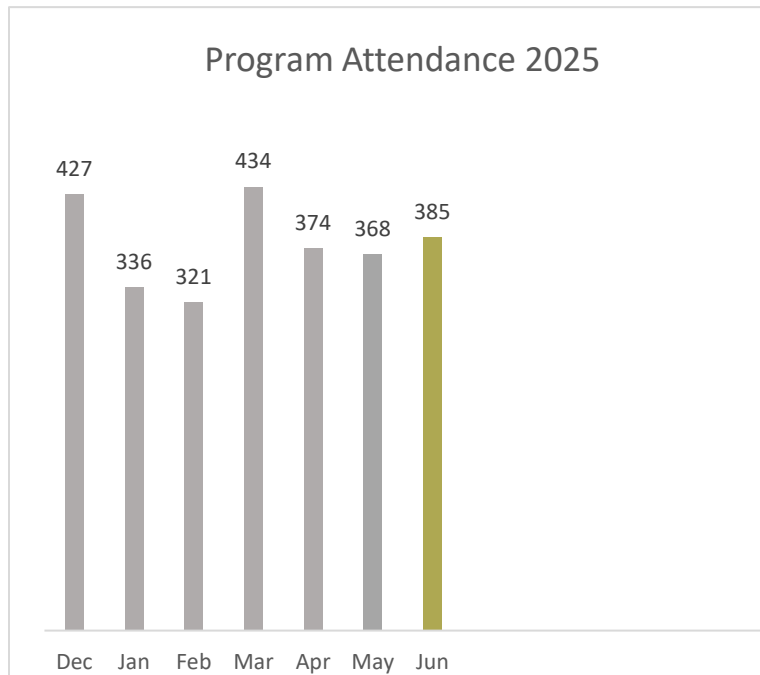
We began with the return of Chef Susan Maddox, who creatively interpreted the theme and did “Cuisine in Layers” for us. Delicious, as always.

From there it was into Dave Rudolf’s “British Re-Invasion” concert, where he played songs from the British invasion, mostly based on audience suggestions. The

guy had just had a COVID booster and was feeling it, but you couldn’t tell with the performance he turned in. The crowd certainly loved it. With the success of the scrapbooking, we tried another crafty program, junk journaling, and it went over very well. 15 out of 15 people showed up for it. The presenter, a librarian herself, was great. We will definitely be having her back.

Our lecture on food rationing during WW2 was more interesting than one might have thought, and the speaker is definitely passionate about the subject. Patrons had rave reviews for this one, as well.

We capped the month with our first dance class, a line dance class. I have never before had a patron tell me they’d pay for a program, but almost everyone in this class liked it so much they said they’d pay for another one. We also weren’t quite sure how many people we should limit it to, turns out with our turnout of 22, 25 people is probably the limit for comfortable dancing in the Meeting Room. This program was very inexpensive for what it was, so we will definitely be having more session in different styles in 2026.



Marketing/Publicity/Outreach

Monthly Channel 4 filming and Farmers Market duties continue apace.

Emily began has book discussion at the Senior Center and by all accounts it went very well. 9 residents attended and the discussion was lively. We are eager to see if the momentum carries into next month.

Local History

We now have access to our new archival software, CollectiveAccess. It is a web-based platform, and thus accessible from any of our computers, not just the one designated "local history" device. We are learning it and are excited to start using it.

In other local history news, we are evaluating ideas for new projects to start.

Collection Development

Ordering is going well, weeding is going well. We are plotting out an update to our Polish, Spanish, and Arabic language collections.

Other

We are halfway through summer reading and currently have 108 patrons registered, which exceeds our 2024 total of 96.

We have been through our first month now of having checks for presenters in the safe instead of mailing them and it went very well. Less stressful for all involved, I think.

Respectfully submitted,
Matt Matkowski
Head of Public Services



PUBLIC SERVICES - MONTHLY STATISTICS

June 2025

PROGRAMMING	HYBRID	IN HOUSE	TOTAL # PROGRAMS	COST	ATTENDANCE	REFERENCE QUESTIONS		
Paid	0	5	5	\$1,735.00	160	Reference	Computer	Directional
Free	0	1	1	N/A	4	718	417	345
Book Discussions	0	4	4	N/A	29	TOTAL		1,480
Movie			1	\$0	3	HOMEBOUND DELIVERIES		
Passive Programs			4		87			
IN HOUSE CLUBS						# Patrons	# Visits	# Items
Mah Jongg			4	N/A	4	7	22	142
Needle Crafters			4	N/A	29	BOOK-A-LIBRARIAN # Sessions		
Scrabble			4	N/A	66			
COMPUTER TRAINING - LAB			2	N/A	3	4		
TOTAL PROGRAMMING			29	\$1,735	385			
DATE	TIME	HYBRID	PAID: ADULT PROGRAMMING		REGISTERED	COST	ATTENDANCE	
6/3/2025	7:00 pm	No	Level Up Cuisine		50	\$375	42	
06/10/25	7:00 pm	No	Dave Rudolf's British Re-Invasion Concert		51	\$500	52	
06/12/25	6:30 pm	No	Art of Junk Journaling		15	\$360	15	
06/17/25	7:00 pm	No	War in My Kitchen: Food Rationing in WW2		30	\$250	29	
06/24/25	7:00 pm	No	Dance Class: Line Dancing		40	\$250.00	22	
DATE	TIME	HYBRID	FREE: ADULT PROGRAMMING		REGISTERED	COST	ATTENDANCE	
06/26/25	7:00 pm	No	FabLab class: Bookmark		7	N/A	4	
DATE	TIME	HYBRID	BOOK DISCUSSIONS		REGISTERED	COST	ATTENDANCE	
06/09/25	12:00 pm	No	Lunch Bunch Book Discussion		N/A	N/A	9	
06/11/25	7:00 pm	No	Horror Book Club		N/A	N/A	8	
06/17/25	2:00 pm	No	Teatime on Tuesdays		N/A	N/A	3	
06/25/25	3:00 pm	No	Senior Book Club		N/A	N/A	9	
DATE	TIME	MOVIES			REGISTERED	COST	ATTENDANCE	
06/18/25	2:00 pm	Wednesday Movie: Blues Brothers			4	N/A	3	
DATE	TIME	MAH JONGG			REGISTERED	COST	ATTENDANCE	
06/03/25	12:00 pm	Mah Jongg			N/A	N/A	0	
06/10/25	12:00 pm	Mah Jongg			N/A	N/A	4	
06/17/25	12:00 pm	Mah Jongg			N/A	N/A	0	
06/24/25	12:00 pm	Mah Jongg			N/A	N/A	0	
DATE	TIME	NEEDLE CRAFTERS			REGISTERED	COST	ATTENDANCE	
06/03/25	10:00 am	Needle Crafters			N/A	N/A	8	
06/10/25	10:00 am	Needle Crafters			N/A	N/A	7	
06/17/25	10:00 am	Needle Crafters			N/A	N/A	5	
06/24/25	10:00 am	Needle Crafters			N/A	N/A	9	
DATE	TIME	SCRABBLE			REGISTERED	COST	ATTENDANCE	
06/03/25	10:00 am	Scrabble			N/A	N/A	17	
06/10/25	10:00 am	Scrabble			N/A	N/A	16	
06/17/25	10:00 am	Scrabble			N/A	N/A	18	
06/24/25	10:00 am	Scrabble			N/A	N/A	15	
DATE	TIME	COMPUTER TRAINING - LAB			REGISTERED	COST	ATTENDANCE	
06/02/25	2:00 pm	Intro to the Library Catalog (Aspen)			2	N/A	1	
06/09/25	2:00 pm	YouTube Basics			3	N/A	2	
Date	Time	Passive Programs			Registered	Cost	Attendance	
		Puzzle Table					56	
		Spice Club Kits					20	
		Extra Spice Club Kits					10	
		Project of the Month					1	



TECHNICAL SERVICES DEPARTMENT REPORT

JUNE 2025

Department Highlights:

Lorena added three new kit items: PHS Travel Kits for the YTS collection and Nikki completed the processing for each.

Lorena continues to attend SWAN webinars regarding acquisitions, cataloging, and serials information.

Lorena is creating a Google Form to develop a streamline request process for new YTS and PS collection items.

Lorena reached out to Bobalicious for a pop-up shop and face painting for Fan Con this year. She also helped come up with different prize and giveaway ideas for the event.

Nikki completed the PS World Language spine label update for Polish materials.

Nikki and Lorena downloaded seven new Tonie characters to the YTS collection and completed the processing.

Nikki has been working on updating the replacement cost list to include all new Gadgets & Gizmos kits and completed processing a donated yard game to the collection.

Jalal has begun to be in charge of VHS conversions, taking time to review, record, and upload to different formats.

Jalal completed the YTS project for the relabeling of second and third grade fiction books.

Marilyn has been updating periodical records, reaching out to Rivistas to keep our accounts current in regards to extended and replaced issues.

Meetings and Training:

June 5 – RAILS: Making DEI Fair

June 13 – Downers Grove Tech Services meeting

June 17 – Fan Con meeting

June 24 – SWAN Fireside Chat

June 24 – SWAN Expo panel meeting

June 25 – Management Team meeting

June 25 – 1 on 1 with Jesse

Statistics:

Adult	Print	Video	Audio	Kits	Periodical	Other Format
Ordered Items	189	12	4	-	-	-
Added Items	203	15	7	1	59	-

Juvenile	Print	Video	Audio	Kits	Periodical	Other Format
Ordered Items	367	10	29	10	-	-
Added Items	336	7	27	10	6	-

	Print	DVD/ Blu-ray	Audiobook/ Music CD	Console Game	Kits	Launchpad	Other Format
Adult Discarded Items	68	5	-	-	-	-	69
Juvenile Discarded Items	21	63	5	3	-	-	1

Library Services:

	Jan	Feb	Mar	Apr	May	Jun
Laminating Service*	-	10	-	-	13	2
VHS Conversion:						
DVD Format	-	-	-	-	-	-
USB Format	-	-	-	-	11	1

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

Respectfully submitted,
Lorena Rodriguez
Head of Technical Services

YOUTH & TEEN SERVICES DEPARTMENT REPORT

JUNE 2025

Highlights of the Month:



At this month's Nature Hour, Tina shared stories about bees at Lake Katherine and Tara shared some facts. Then, they made a bee craft and buzzed around the garden while pretending to be bees.



Amani's Arabic story time they read Eric Carle's *The Very Hungry Caterpillar's Eid* for age's birth to 5 years. Children had a wonderful time pasting cotton on their lamb baskets and later filling it with gifts from Boba Heaven, stickers, squishes, and pop tubes. Also, they danced to the freeze dance, played with games, and applied henna body art on their hands.



Carla enjoyed watching children in grades K-3 decorate and throw their own homemade Frisbees. Although it was a bit hot, the kids loved testing whose could go farther in front of the library. Children in grades K-5 laughed and cheered for Science Heroes: Adventure of the Missing Color! Science Heroes shared a story and led the children in science experiments with things found around your house.



Jolie enjoyed helping children in grades 3-5 put together their own dinosaur boxes with wood cut from the Glowforge. They had a great time decorating as we shared our thoughts about the new Jurassic park movie!



Mary Kate was delighted to bring dragons, Pokémon, and donuts to kids this month. In Glowforge Dragons, kids in grades 4-12 painted and put together a dragon ornament. At Pokémon Training Day, kids in grades K-3 enjoyed crafts, an obstacle course and games, like trying to capture a Pokémon. In Watercolor Donuts, Audrey Ra did a workshop on watercolors and how the kids could make their own donuts.



Claire was so excited to welcome juggler and storyteller extraordinaire Chris Fascione to PHPL! Children of all ages had a blast watching and participating in his show and adults had nothing but great things to say. Additionally, in Library Games, children in grades 4-8 had a fantastic time flexing their skills in book organizing, stacking, and trivia as well as a library scavenger hunt.

Meetings and Department News:

Summer Reading got off to a great start as we ended the month with over 600 registrants in the Youth and Teen Department! We received a lot of great coupons and prizes from generous sponsors. This year, we added an extra Summer Bingo component for kids that still want to complete challenges after they finish their summer reading. It has been a hit and we are seeing lots of happy families excited about summer reading!

Mackin's Storyteller Spotlight Welcomes Katherine Paterson – Carla and Claire watched this webinar on 06/03.

At the Library – Tina shared a few of the July's upcoming programs at Channel 4 on 06/09.

Booklist & YALSA Present: Twenty-Five Years of the Printz Award – Claire watched this webinar on 06/10.

Booklist: Junie B. Jones: Celebrate the Mischief and Magic of Childhood – Carla watched this webinar on 06/12.

Fan Con Meeting – Carla and Claire attended this meeting on 06/17.

Booklist: Graphic Jam: Graphic Novels Book Buzz Pt 1 – Mary Kate and Claire watched this webinar on 06/17.

Booklist: Spotlight on Early Reading – Carla watched this webinar on 06/20.

Booklist: 2025 Fall Youth Preview – Carla and Mary Kate watched this webinar on 06/20.

Booklist: Fall 2025 Librarian Preview with HarperCollins Children's Books – Mary Kate and Claire saw this on 06/24.

Management Team Meeting – Tina and Carla attended this meeting on 06/25.

ILA Mentor/Mentee Meeting – Carla met with her mentee on 06/30.

Outreach:

Sandbox – Claire visited this school on 06/09 and presented a story time about cookies to the daycare class.

Farmer's Market – Carla attended the Farmer's Market on 06/11 to promote the library.

Respectfully submitted,
Tina Ruzala
Head of Youth & Teen Services

Statistics:

PROGRAMMING			TOTAL	ATTENDANCE	COST	REFERENCE QUESTIONS		
Free Youth Programming/Training			27	916	\$0	Reference	Computer	Directional
Free Tween/Teen Programming			5	167	\$0	242	58	132
Youth Paid Programming			2	135	\$800	TOTAL		
Tween/Teen Paid Programming			1	20	\$375	432		
TOTAL PROGRAMMING			35	1238	\$1,175	PASSIVE PROGRAMMING		
						Craft	Teen	Activity
OUTREACH/SCHOOL VISITS			# VISITS	# SESSIONS	ATTENDANCE	343 213 68		
TOTAL OUTREACH			0	2	22	TOTAL		
						624		
DATE	TIME		FREE: YOUTH PROGRAMMING / TRAINING / CLUBS				ATTENDANCE	
06/02/25	11:00	am	Movie Mondays: Moana 2				6	
06/03/25	4:00	pm	DIY Frisbees				10	
06/04/25	11:30	am	Tales for Twos				22	
06/04/25	1:00	pm	Kindergarten Ready!				23	
06/05/25	11:30	am	Little Wiggles				20	
06/09/25	11:00	am	Movie Mondays: Super Mario Bros				14	
06/09/25	5:00	pm	Dinosaur Boxes				5	
06/10/25	4:00	pm	Dragon Trainer				7	
06/11/25	11:30	am	Tales for Twos				22	
06/11/25	1:00	pm	Kindergarten Ready!				16	
06/11/25	4:30	pm	Furry Readers				11	
06/12/25	11:30	am	Little Wiggles				15	
06/13/25	1:30	pm	Arabic Story Time				27	
06/16/25	11:00	am	Movie Mondays: Sonic the Hedgehog 3				7	
06/16/25	3:00	pm	Sports Day!				2	
06/17/25	4:00	pm	Pokemon Training Day				12	
06/18/25	11:30	am	Tales for Twos				18	
06/18/25	1:00	pm	Kindergarten Ready!				23	
06/20/25	10:00	am	Nature Hour				23	
06/23/25	11:00	am	Movie Mondays: How to Train Your Dragon (library closure)				0	
06/23/25	5:00	pm	Dolphin Day!				10	
06/24/25	4:00	pm	Rocket Ships				15	
06/25/25	11:30	am	Tales for Twos				8	
06/25/25	1:00	pm	Kindergarten Ready!				28	
06/26/25	11:30	am	Little Wiggles				20	
06/30/25	11:00	am	Movie Mondays: Ralph Breaks the Internet				15	
June			SRP Registrants Birth - Grade 5				537	
DATE	TIME		FREE TWEEN/TEEN - PROGRAMMING / CLUBS				ATTENDANCE	
06/10/25	5:00	pm	Teen Book Box				5	
06/12/25	4:00	pm	Glowforge Dragon				7	
06/25/25	4:00	pm	Library Games				10	
06/30/25	5:00	pm	Volunteens				20	
June			SRP Teen Registrants				125	
DATE	TIME		PAID YOUTH - PROGRAMMING		COST	ATTENDANCE		
06/06/25	11:00	am	Juggling Funny Stories!		\$400	60		
06/27/25	11:00	am	Science Heroes: Adventure of the Missing Color		\$400	75		

DATE	TIME	PAID TWEEN/TEEN - PROGRAMMING	COST	ATTENDANCE
06/26/25	4:00 pm	Watercolor Donuts	\$375	20

FREE: YOUTH PASSIVE PROGRAMMING	ATTENDANCE
Teen Gaming - Nintendo Switch	31
FabLab - Dinosaur Lacing Card	11
Passive Activity - Find Mario Star	31
Tonies Listening Station	13
Book Talk Friday - Way Off Track by Carl Brundtland	9
Teen Book Talk Friday - You're Dead to Me by Amy Christine Parker	8
Book Talk Friday - Tumble by Celia Perez	6
Teen Book Talk Friday - Secrets of the Nile Duology by Isabel Ibanez	4
Book Talk Friday - A Study in Secrets by Debbi Michiko Florence	2
Teen Book Talk Friday - Hunger's Bite by Taylor Robin	7
Book Talk Friday - Sword of the Dragon by Eric Lide	4
Teen Book Talk Friday - The Thrashers by Julie Soto	2
Book Talk Friday - Ruby Lost and Found by Christina Li	3
Teen Book Talk Friday - Meet Me at the Blue Hour by Sarah Suk	6
Craft - Cherries	69
Teen Craft - Summer Word Search	27
Craft - Ladybug	80
Teen Craft - How to Draw Pokemon	27
Craft - Weaving Sea Turtle	70
Teen Craft - Bracelet	50
Craft - Lemonade Cup	124
Teen Craft - How to Draw a Dinosaur	40

OUTREACH & SCHOOL VISITS			
DATE	ORGANIZATION	# SESSIONS	Attendance
06/09/25	Sandbox Day Camp: SRP Promotion and Storytime	1	20
06/11/25	Farmer's Market	1	12



PALOS HEIGHTS
PUBLIC LIBRARY

CIRCULATION DEPARTMENT REPORT

JULY 2025

At the Desk:

21 online library cards were issued to residents.

25 directional questions were answered by the Circulation staff.

8 patrons used Curveside pickup.

Department Highlights:

Beth, Dora, Joyce, Mickey, and Chrys marched in the 4th of July parade

Chris S. went to the Farmer's Market on 7/9. Beth attended the market on 7/23. We are handing out butterfly garden seeds along with PHPL promotional material.

Dora & Mickey worked on blankets for the Dog Adoption Event.

Dora & Beth reorganized the Launchpads

Dora relabeled the console games.

Beth worked on designs for new library cards

Beth created signage for display case, Friends of the Library Book Sale, 4th of July closings & Car Show early closing.

Beth created bookmarks for the Friends of the Library Book Sale and the Dog Adoption Event

Beth lead the Lunch Bunch Book Discussion of *Be Ready When the Luck Happens* by Ina Garten attended by 10 patrons.

Meetings:

7/7- 1 on 1 with Jesse

7/16- Strategic Planning Meeting

7/29- SWAN Fireside Chat

7/28- Manager's Meeting

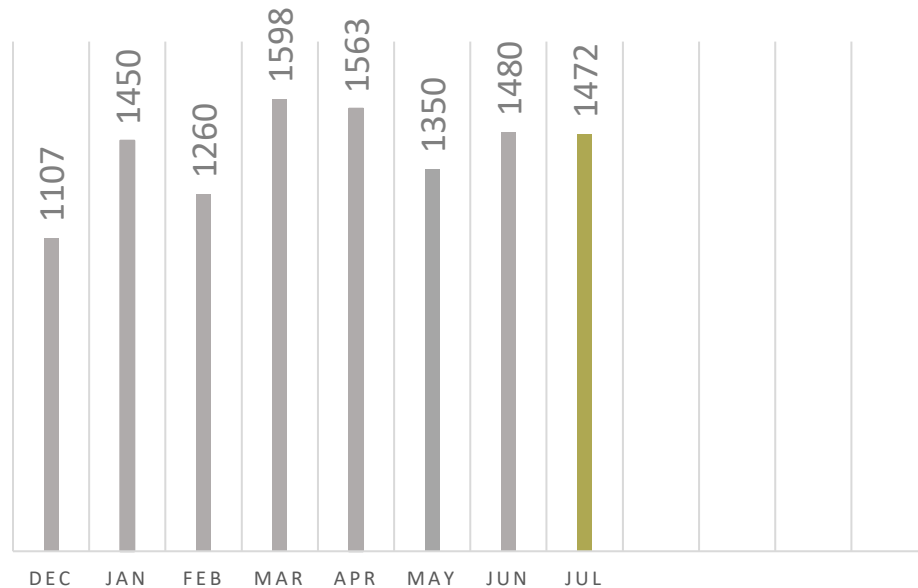
Respectfully submitted,
Beth Stevens
Head of Circulation

CIRCULATION STATISTICS FOR JULY 2025

	Jul-25	YTD 25	Jul-24	YTD 24	
Adult Circulation					
Books	4,142	24,853	4,199	26,838	
Video	521	3,264	449	3,433	
Audio	326	1,741	336	2,136	
Periodicals	162	1,054	114	1,168	
Other Formats	25	155	13	119	
In House	121	565	84	677	
Total Adult Circulation	5,297	31,632	5,195	34,371	
Youth Circulation					
Books	5,013	30,708	5,301	31,002	
Audio	47	348	78	430	
Teen Circulation					
Books	440	2,157	402	2,056	
Audio	-	20	8	30	
Youth & Teen Circulation					
Video	355	1,320	287	1,619	
Periodicals	26	138	23	103	
Other Formats	81	733	65	459	
In House Use	759	6,255	1,000	6,308	
Total Youth & Teen Circulation	6,721	41,679	7,164	42,007	
Gadgets & Gizmos	30	136	47	80	
Electronic Circulation					
eBooks (Media On Demand)	1,285	8,504	1,381	9,106	
eBooks (e-Read IL)	102	635	121	642	
eAudio (e-Read IL)	56	422	79	510	
eAudio (Media On Demand)	1,059	6,534	956	6,230	
Video (Media On Demand)	-	-	-	-	
Periodicals (Overdrive)	331	2,413	262	2,030	
Periodicals (PressReader)	-	100	24	1,749	
Chicago Tribune	260	260			
Total Electronic Circulation	2,754	18,608	2,746	17,444	
TOTAL CIRCULATION	14,802	92,055	15,229	96,725	
ILL - Received	1,629	8,111	1,412	9,052	
ILL - Sent	1,097	5,986	1,021	7,055	
Reciprocal Borrowing	1,203	8,399	1,125	8,678	
Online Renewals	101	560	26	271	
Self-Checkout	5,011	29,295	5,035	30,269	
Computer Usage					
Library Workstation Sessions	489	3,244	552	3,408	
Wireless Sessions	1,330	7,671	915	6,549	
Total Sessions	1,819	11,563	1,467	9,957	
# of People Using the Library	10,347	2/11-7/31- 53051	10,778	70,750	
Homebound Deliveries					
	Current Month		Full Year		
Patrons Serviced	9		179		
Visits	23		1,019		
Items	135		1,019		
Museum Pass Program					
	Current Month		Full Year		
Total Passes	26		126		
Library Cards Issued					
Patron Types	Month's Start	Renewed	New	Deleted	Cards to Date
Resident	4,234	69	45	0	4,691
Non-Resident/Trinity/Business	30	-	2-Veteran	-	46
Cards for Kids	88	-	3	-	95

Public Services Department Report July 2025

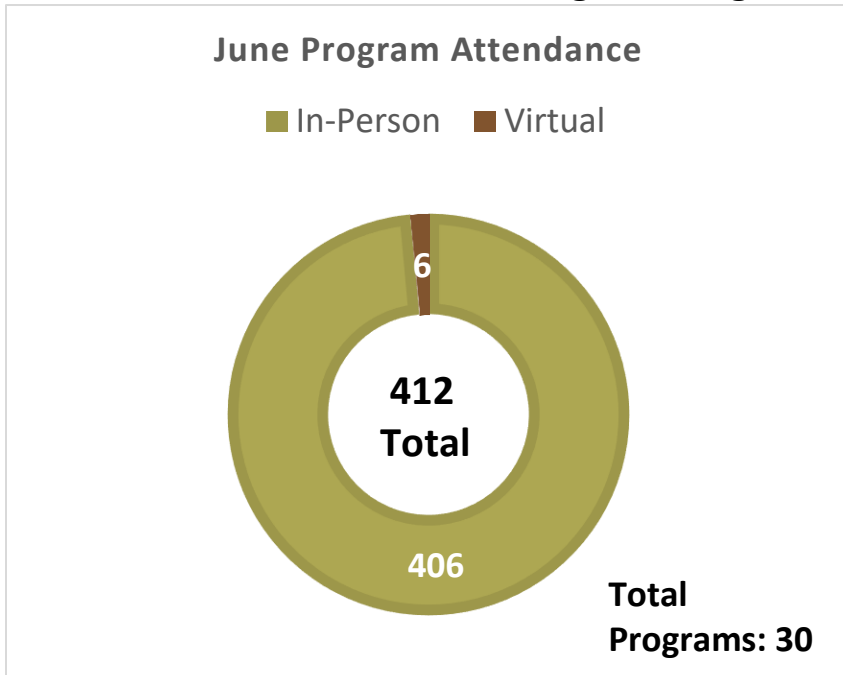
PS Reference Questions



Meetings & Trainings

- 7-7-25: 1 on 1 w/Director
- 7-9-25: RAILS IMRF Webinar
- 7-10-25: ARRT SC Meeting
- 7-14-25: Ch4 Shred Event Spot
- 7-15-25: Knowledge Exchange
- 7-15-25: ILA Kick-Off
- 7-16-25: Strategic Planning
- 7-17-25: LACONI Sustainability
- 7-22-25: Social Media Meeting
- 7-23-25: Generative AI Webinar
- 7-23-25: Library Standards Webinar
- 7-28-25: 1 on 1 w/Director
- 7-28-25: Management Team Meeting
- 7-30-25: Green Team Meeting
- 7-31-25: ELSUM Meeting

Programming



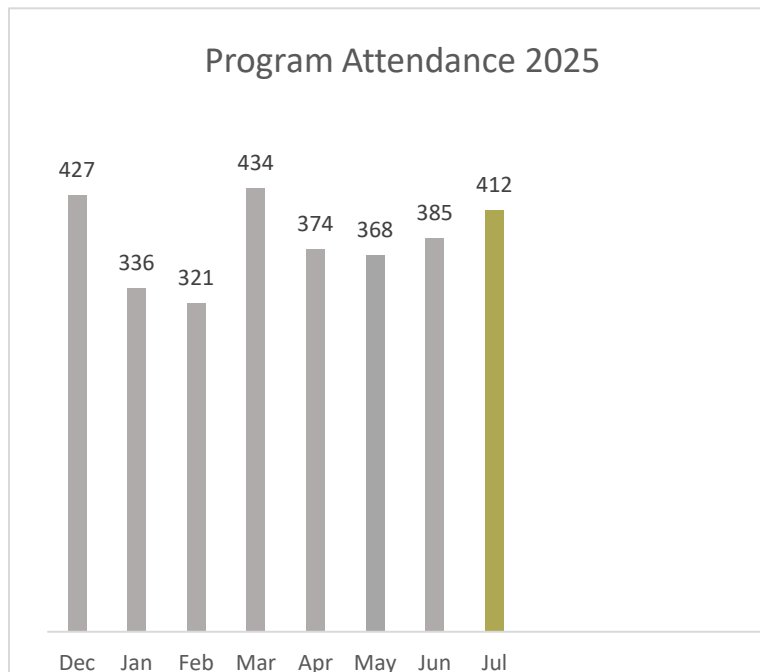
Another solid month for programs. We even continued our recent trend of having a few programs see more people attend than had registered, something that is not very common for library events.

Our annual presentation from art historian Jeff Mishur talking about the year's summer exhibit at the Art Institute went well. He is definitely an expert, and the art community in the area loves to hear his insights.

Owls of Illinois was a great time, I am happy to have heard of the presenter from some other libraries. People enjoyed the return of musician Katie Kostner. I was a little nervous about Car Repair Basics, which was presented by a couple guys from the Tinley Midas. I thought it had potential to edge too far into "commercial" territory, but they have been to other libraries and recommended, and it turned out okay. The presenters were nice, answered questions, and didn't get too into promoting their own business.

One of my favorites of the month was the Northern Illinois & Driftless Wisconsin presentation. I have seen a great number of library programs over the years, and this was easily one of the best. Our patrons loved it. The presenter, a fellow librarian, offers a number of other local travel programs, so I predict he will return in the future.

August is traditionally a lighter month of programs for us, but we are looking forward to being action-packed again starting in September.



Marketing/Publicity/Outreach

Monthly Channel 4 filming and Farmers Market duties continue apace.

Emily began has book discussion at the Senior Center and by all accounts it went very well. 9 residents attended and the discussion was lively. We are eager to see if the momentum carries into next month.

Local History

We have a lot of exciting ideas for how to move forward with our Local History room, and will be discussing which ones to proceed with during our In-Service department meeting.

Collection Development

Ordering is going well, weeding is going well. Happy to be able to pull off a good amount of weeding for the book sale. We are plotting out an update to our Polish, Spanish, and Arabic language collections.

Other

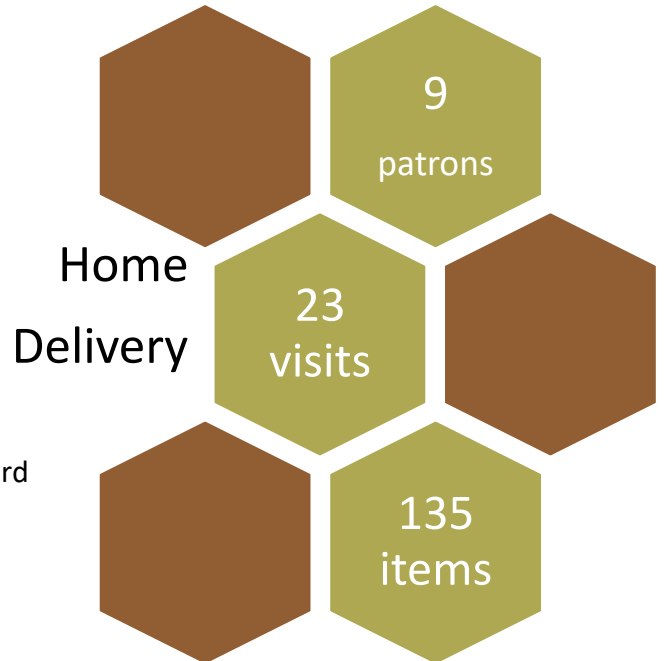
We went from 4 passes per Museum Adventure location to 8 this month, and it has surely been a boon for our patrons seeking to go to Brookfield Zoo. All 8 passes have been in use the vast majority of time since we got them mid-month.

Summer reading went pretty well. We ended up with a total of 112 participants, up from 96 in 2024. 48 patrons returned a total of 100 logs. Winners were selected for prizes and just about all of them have been picked up.

Not the most important issue, but we put out 8 additional garbage cans around the department a couple of months back, and I am pleased to see that they are getting a good amount of use.

PS staff remains one of the best in the business.

Respectfully submitted,
Matt Matkowski
Head of Public Services



PUBLIC SERVICES - MONTHLY STATISTICS

July 2025

PROGRAMMING	HYBRID	IN HOUSE	TOTAL # PROGRAMS	COST	ATTENDANCE	REFERENCE QUESTIONS		
Paid	0	5	5	\$1,482.00	128	Reference	Computer	Directional
Free	0	1	1	N/A	9	801	332	339
Book Discussions	0	4	4	N/A	26	TOTAL 1,472		
Movie			0	\$0	0	HOMEBOUND DELIVERIES		
Passive Programs			4		111			
IN HOUSE CLUBS						# Patrons	# Visits	# Items
Mah Jongg			4	N/A	8	9	23	135
Needle Crafters			5	N/A	46	BOOK-A-LIBRARIAN # Sessions		
Scrabble			5	N/A	78			
COMPUTER TRAINING - LAB			2	N/A	6	2		
TOTAL PROGRAMMING			30	\$1,482	412			
DATE	TIME	HYBRID	PAID: ADULT PROGRAMMING		REGISTERE	COST	ATTENDANCE	
7/8/2025	7:00 pm	No	Gustave Calliebotte and Impressionism		36	\$360	40	
07/10/25	7:00 pm	No	Owls of Illinois		23	\$225	19	
07/15/25	6:30 pm	No	Scrapbook: Christmas Cards in July		16	\$197	10	
07/22/25	7:00 pm	No	Evening of Music with Katie Kostner		35	\$400	29	
07/29/25	7:00 pm	No	Discover Northern Illinois & Driftless Wisconsin		27	\$300.00	30	
DATE	TIME	HYBRID	FREE: ADULT PROGRAMMING		REGISTERE	COST	ATTENDANCE	
07/31/25	7:00 pm	No	Car Repair Basics		10	N/A	9	
	pm					N/A		
DATE	TIME	HYBRID	BOOK DISCUSSIONS		REGISTERE	COST	ATTENDANCE	
07/14/25	12:00 pm	No	Lunch Bunch Book Discussion		N/A	N/A	9	
07/09/25	7:00 pm	No	Horror Book Club		N/A	N/A	7	
07/15/25	2:00 pm	No	Teatime on Tuesdays		N/A	N/A	2	
07/30/25	3:00 pm	No	Senior Book Club		N/A	N/A	8	
DATE	TIME	MOVIES			REGISTERE	COST	ATTENDANCE	
DATE	TIME	MAH JONGG		REGISTERE	COST	ATTENDANCE		
07/01/25	12:00 pm	Mah Jongg		N/A	N/A	0		
07/08/25	12:00 pm	Mah Jongg		N/A	N/A	0		
07/15/25	12:00 pm	Mah Jongg		N/A	N/A	0		
07/22/25	12:00 pm	Mah Jongg		N/A	N/A	5		
07/29/25	12:00 pm	Mah Jongg		N/A	N/A	3		
DATE	TIME	NEEDLE CRAFTERS		REGISTERE	COST	ATTENDANCE		
07/01/25	10:00 am	Needle Crafters		N/A	N/A	9		
07/08/25	10:00 am	Needle Crafters		N/A	N/A	10		
07/15/25	10:00 am	Needle Crafters		N/A	N/A	8		
07/22/25	10:00 am	Needle Crafters		N/A	N/A	9		
07/29/25	10:00 am	Needle Crafters		N/A	N/A	10		
DATE	TIME	SCRABBLE		REGISTERE	COST	ATTENDANCE		
07/01/25	10:00 am	Scrabble		N/A	N/A	18		
07/08/25	10:00 am	Scrabble		N/A	N/A	14		
07/15/25	10:00 am	Scrabble		N/A	N/A	15		
07/22/25	10:00 am	Scrabble		N/A	N/A	14		
07/29/25	10:00 am	Scrabble		N/A	N/A	17		
DATE	TIME	COMPUTER TRAINING - LAB		REGISTERE	COST	ATTENDANCE		
07/07/25	2:00 pm	Media Literacy		4	N/A	4		
07/14/25	2:00 pm	PowerPoint Basics		3	N/A	2		
Date	Time	Passive Programs		Registered	Cost	Attendance		
		Puzzle Table				71		
		Spice Club Kits				20		
		Extra Spice Club Kits				20		
		Project of the Month				0		



PALOS HEIGHTS
PUBLIC LIBRARY

TECHNICAL SERVICES DEPARTMENT REPORT

JULY 2025

Department Highlights:

Lorena updated the Fan Con schedule handout and posters for the upcoming event. She's also been working on ideas for different craft activities, ordering materials, and ensuring tasks are completed.

Lorena has also been working with Oak Lawn, Alsip-Merrionette, and Tinley Park Libraries on a mini-con library presentation for SWAN Expo in August.

Nikki has been working on updating the Gadgets & Gizmos list of replacement items to include the Lake Katherine nature to go bags, and Tonie kits. She has started the process to document new kits for the Youth and Teen Services department, and creating checkout card artwork in Canva.

Jalal was trained on taping spines and edges of books with the new tape dispenser. He also started working on a new Tech project: re-labeling juvenile graphic novels to include author along with series and volume number.

Marilyn completed a report for outdated periodicals, marking items missing. She also helped develop a process for tracking new periodicals to be updated at month end.

Meetings and Training:

July 1 – Fan Con meeting

July 11 – Meeting with Downers Grove Access Services Manager

July 14 – 1 on 1 with Jesse

July 15 – Fan Con meeting

July 16 – 1 on 1 with Nikki

July 16 – Strategic Planning meeting

July 17 – 1 on 1 with Marilyn

July 17 – 1 on 1 with Jalal

July 18 – Middle Managers meeting

July 22 – Social Media meeting

July 28 – Management Team meeting

Statistics:

Adult	Print	Video	Audio	Kits	Periodical	Other Format
Ordered Items	178	7	-	-	-	-
Added Items	227	16	3	-	48	-

Juvenile	Print	Video	Audio	Kits	Periodical	Other Format
Ordered Items	502	-	-	15	-	-
Added Items	347	9	16	-	15	-

	Print	DVD/ Blu-ray	Audiobook/ Music CD	Console Game	Kits	Launchpad	Other Format
Adult Discarded Items	17	1	1	-	-	-	13
Juvenile Discarded Items	538	225	30	7	-	3	5

Library Services:

	Jan	Feb	Mar	Apr	May	Jun	Jul
Laminating Service*	-	10	-	-	13	2	
VHS Conversion:							
DVD Format	-	-	-	-	-	-	4
USB Format	-	-	-	-	11	1	

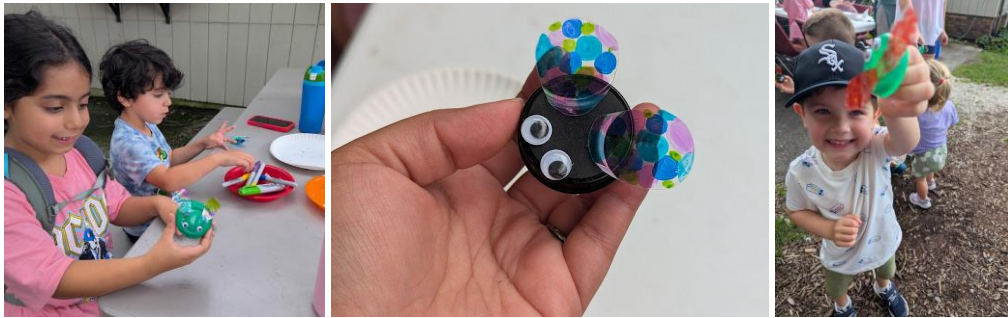
* Data for laminating services are total number of pieces laminated.

Respectfully submitted,
Lorena Rodriguez
Head of Technical Services

YOUTH & TEEN SERVICES DEPARTMENT REPORT

JULY 2025

Highlights of the Month:



At this month's Nature Hour, Tina shared stories about fireflies. The kids sang songs and made their own fireflies out of recycled materials.



Mary Kate's teen program, Diamond Art was a hit! The teens had a great time making art, talking with friends, and singing to the latest hits!



Claire had a fantastic time helping tweens use the new Cricut Autopress to iron a spooky design inspired by Netflix's hit show *Wednesday* onto their T shirts. Everyone was so happy with their shirts and loved working with the new machine!



Tweens and teens loved working on the Librarian Lockbox program! Carla had a blast watching the kids solve the puzzles and working together as they opened each locked box to eventually get a full-size candy bar. There were four sessions, 17 kids, and a whole lot of fun! She also enjoyed watching kid's paint their sea turtle puzzles.

Meetings and Department News:

Summer reading was very successful this year! We had over 700 registrants! More than 50% of participants completed halfway and over 40% completed the program. This was also the first year that we added Summer Reading Bingo for the children that wanted to complete additional challenges. Our Tonies Listening Station was a big hit this summer and our Travel Kits have circulated every month.



Fan Con Meeting – Claire and Carla attended these meetings on 07/01 and 07/15.

Booklist: Graphic Jam: Graphic Novels Book Buzz Part 1 – Carla watched this webinar on 07/11.

Mackin: She Persisted: Telling Stories of Resilience, Strength, and Sisterhood – Claire watched this webinar on 07/08.

One-On-One – Tina met with Jesse on 07/14.

Strategic Planning Meeting – Tina and Carla attended on 07/16.

Booklist: Random House Children's Book Fall 2025 Preview – Mary Kate, Carla and Claire watched this webinar on 07/15.

Social Media Committee – Tina and Mary Kate attended a meeting on 07/22.

RAILS: Assessing Your Technology Environment Without IT Staff – Claire watched this webinar on 07/22.

Booklist: Getting to Know Graphic Novels – Mary Kate watched this webinar on 07/28.

Management Team Meeting – Tina and Carla attended this meeting on 07/28.

Meeting with Mentee – Carla met with her mentee on 07/29.

Outreach:

Farmer's Market – Mary Kate attended the Farmer's Market on 07/09 to promote the library.

Respectfully submitted,
Tina Ruzala
Head of Youth & Teen Services

Statistics:

PROGRAMMING		TOTAL	ATTENDANCE	COST	REFERENCE QUESTIONS		
Free Youth Programming/Training		17	842		Reference	Computer	Directional
Free Tween/Teen Programming		9	225		236	52	131
Youth Paid Programming		0	0		TOTAL	419	
Tween/Teen Paid Programming		0	0		PASSIVE PROGRAMMING		
TOTAL PROGRAMMING		26	1067		Craft	Teen	Activity
OUTREACH/SCHOOL VISITS		# VISITS	# SESSIONS	ATTENDANCE	441	228	76
TOTAL OUTREACH		1			TOTAL	745	
DATE	TIME	FREE: YOUTH PROGRAMMING / TRAINING /CLUBS			ATTENDANCE		
07/07/25	2:00 pm	Bad Guys Celebration			2		
07/07/25	5:00 pm	Rocketship Art!			8		
07/08/25	11:30 am	Sensory Friendly Stories and Play			18		
07/09/25	11:30 am	Bathtime Story Time			30		
07/09/25	4:30 pm	Furry Readers			23		
07/10/25	11:30 am	Ocean Sensory			30		
07/11/25	12:00 pm	Arabic Story Time			15		
07/15/25	4:00 pm	Bee Art			8		
07/16/25	11:30 am	Silly Stories			30		
07/21/25	5:00 pm	Sensory: Butterflies!			25		
07/22/25	4:00 pm	Bubble Painting			17		
07/23/25	4:00 pm	Drama Games			5		
07/24/25	11:30 am	Farm Story Time			25		
07/25/25	10:00 am	Nature Hour			23		
07/29/25	4:00 pm	Facts & Crafts: Fruit			10		
07/30/25	4:00 pm	Dinosaur Puzzles			5		
		Summer Reading Participants Babies - 5th Grade			568		
DATE	TIME	FREE TWEEN/TEEN - PROGRAMMING /CLUBS			ATTENDANCE		
07/01/25	4:00 pm	Volunteens			20		
07/10/25	5:00 pm	Teen Book Box			6		
07/10/25	4:00 pm	Video Game Club: Mario Cart Competition			9		
07/17/25	2:00 pm	Wednesday T-Shirts			8		
07/24/25	4:00 pm	Diamond Art			16		
07/28/25	3:00 pm	Sea Turtle Puzzle			7		
07/31/25	2:00 pm	Librarian Lockbox			9		
07/31/25	3:30 pm	Librarian Lockbox			8		
		Summer Reading Participants Grades 6-12			142		

FREE: YOUTH PASSIVE PROGRAMMING	ATTENDANCE
Teen Gaming - Nintendo Switch	59
Tonies Listening Station	22
Passive Activity - Find the Creeper	33
FabLab - Acrylic Bubble Wand	12
Craft - Sun	61
Teen Craft - Frog	20
Craft - Toad	100
Teen Craft - Minecraft Bookmark	40
Book Talk Friday - Huda F Wants to Know by Huda Fahmy	9
Teen Book Talk Friday - The Encanto's Curse by Melissa De la Cruz	12
Book Talk Friday - Creepy Campfire Stories: Frights to Tell at Night by A	4
Teen Book Talk Friday - If Only, Amelia by Becky Albertalli	2
Craft - Pac Man	80
Teen Craft - Mario Word Search	30
Craft - Firefly	90
Teen Craft - Origami Star	40
Book Talk Friday - The Girl in the Walls by Meg Eden Kuyatt	3
Teen Book Talk Friday - Deadstream by Mar Romasco-Moore	1
Travel Kit	2
Book Talk Friday - Snoop by Gordon Korman	3
Teen Book Talk Friday - Always Be My Bibi by Priyanka Taslim	2
Craft - Surfboard	110
Teen Craft - How to Draw Ice Cream	10

OUTREACH & SCHOOL VISITS

DATE	ORGANIZATION	# SESSIONS	ATTENDANCE
07/09/25	Farmer's Market	1	

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, 2024

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Palos Heights, IL 60463
Phone: 708.448.1473
www.phlibrary.org

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

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INTRODUCTORY SECTION

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

List of Principal Officials

December 31, 2024

BOARD OF TRUSTEES

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

FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

INDEPENDENT AUDITOR'S REPORT

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



INDEPENDENT AUDITOR'S REPORT

July 30, 2025

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, 2024, 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, 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, 2024, 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.

Auditor's Responsibilities for the Audit of the Financial Statements - Continued

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, and supplementary pension, 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, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Palos Heights Public Library, Illinois
July 30, 2025

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, 2024

Our discussion and analysis of the Palos Heights Public Library's (the Library) financial performance provides an overview of the Library's financial activities for the fiscal year ended December 31, 2024. 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 decreased \$60,209 or 1.4 percent, from \$4,162,712 beginning balance to \$4,102,503.
- During the year, government-wide revenues totaled \$2,073,634, while government-wide expenses totaled \$2,133,843, resulting in a decrease to net position of \$60,209.
- Total fund balances for the governmental funds were \$735,587 at December 31, 2024 compared to a prior year balance of \$652,736, an increase of \$82,851 or 12.7 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).

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

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, 2024

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 \$4,102,503.

	Net Position	
	2024	2023
Current and Other Assets	\$ 2,844,040	2,678,541
Capital Assets	3,650,344	3,691,654
Total Assets	6,494,384	6,370,195
Deferred Outflows	145,582	295,406
Total Assets/Deferred Outflows	6,639,966	6,665,601
Long-Term Debt Outstanding	428,837	476,778
Other Liabilities	45,822	22,513
Total Liabilities	474,659	499,291
Deferred Inflows	2,062,804	2,003,598
Total Liabilities/Deferred Inflows	2,537,463	2,502,889
Net Position		
Investment in Capital Assets	3,650,344	3,691,654
Restricted	18,136	17,077
Unrestricted	434,023	453,981
Total Net Position	4,102,503	4,162,712

A large portion of the Library's net position, \$3,650,344 or 89.0 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 \$18,136 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 \$434,023, or 10.6 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, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position	
	2024	2023
Revenues		
Program Revenues		
Charges for Services	\$ 3,391	3,616
Operating Grants/Contributions	17,921	17,800
General Revenues		
Property Taxes	1,949,540	1,854,556
Replacement Taxes	24,913	29,947
Investment Income	26,713	6,579
Miscellaneous	51,156	136,669
Total Revenues	<u>2,073,634</u>	<u>2,049,167</u>
Expenses		
General Government	<u>2,133,843</u>	<u>1,874,917</u>
Change in Net Position	(60,209)	174,250
Net Position - Beginning	<u>4,162,712</u>	<u>3,988,462</u>
Net Position - Ending	<u><u>4,102,503</u></u>	<u><u>4,162,712</u></u>

Net position of the Library's governmental activities decreased from a balance of \$4,162,712 to \$4,102,503.

Revenues of \$2,073,634 fell short of expenses of \$2,133,843, resulting in the decrease to net position in the current year of \$60,209.

In the current year, governmental net position had a decrease of \$60,209, or 1.4 percent. This decrease was primarily due to the library spending \$152,264 more on library materials compared to the prior year and an increase in IMRF expenses.

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

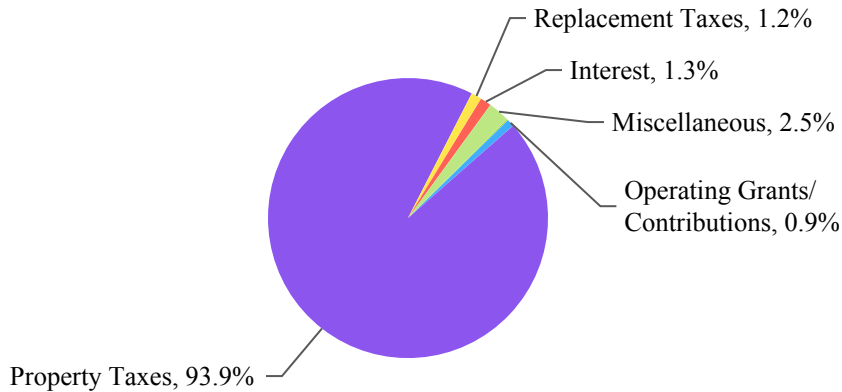
Management's Discussion and Analysis

December 31, 2024

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 \$735,587, an increase of 12.7 percent from last year's ending fund balance of \$652,736.

In the current year, governmental fund balances increased by \$82,851. The General Fund fund balance increased by \$81,792 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 higher than budgeted revenues. Actual revenues for the current year were \$1,931,891, compared to budgeted revenues of \$1,886,780. This resulted primarily from property taxes being over budget by \$42,002.

The General Fund actual expenditures were higher than budgeted expenditures. Actual expenditures totaled \$1,790,065, while budgeted expenditures totaled \$1,614,068. The \$175,997 over budget was due primarily to increased contractual, printing and maintenance expenditures.

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

CAPITAL ASSETS

The Library's investment in capital assets for its governmental activities as of December 31, 2024 was \$3,650,344 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, building and building improvements, furniture and equipment, and library collection.

	<u>Capital Assets - Net of Depreciation</u>	
	<u>2024</u>	<u>2023</u>
Land	\$ 314,652	314,652
Building and Improvements	2,688,089	2,714,912
Furniture and Equipment	311,467	353,605
Library Material	<u>336,136</u>	<u>308,485</u>
Total	<u><u>3,650,344</u></u>	<u><u>3,691,654</u></u>

This year's additions to capital assets included:

Building and Improvements	\$ 107,382
Library Material	<u>131,226</u>
	<u><u>238,608</u></u>

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 2025 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, 2024

See Following Page

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

Statement of Net Position

December 31, 2024

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 781,409
Receivables - Net of Allowances	
Property Taxes	<u>2,062,631</u>
Total Current Assets	<u>2,844,040</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	314,652
Depreciable	6,909,630
Accumulated Depreciation	<u>(3,573,938)</u>
Total Noncurrent Assets	<u>3,650,344</u>
Total Assets	<u>6,494,384</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>145,582</u>
Total Assets and Deferred Outflows of Resources	<u>6,639,966</u>

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

	<u>Governmental Activities</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 20,471
Accrued Payroll	25,351
Total Current Liabilities	<u>45,822</u>
Noncurrent Liabilities	
Net Pension Liability - IMRF	428,837
Total Liabilities	<u>474,659</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	2,062,631
Deferred Items - IMRF	173
Total Deferred Inflows of Resources	<u>2,062,804</u>
Total Liabilities and Deferred Inflows of Resources	<u>2,537,463</u>
NET POSITION	
Investment in Capital Assets	3,650,344
Restricted	
Illinois Municipal Retirement	606
Social Security	591
Audit	57
Workers Compensation	4,152
Unemployment Compensation	12,730
Unrestricted	<u>434,023</u>
Total Net Position	<u>4,102,503</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, 2024

	Program Revenues			Net (Expenses)/ Revenues
	Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions	
Expenses				
Governmental Activities				
Culture and Recreation	\$ 2,133,843	3,391	17,921	— (2,112,531)
		General Revenues		
		Taxes		
			Property Taxes	1,949,540
		Intergovernmental		
			Replacement Taxes	24,913
			Investment Income	26,713
			Miscellaneous	51,156
				<u>2,052,322</u>
			Change in Net Position	(60,209)
			Net Position - Beginning	<u>4,162,712</u>
			Net Position - Ending	<u><u>4,102,503</u></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, 2024

	General	Capital Projects Special Reserve	Nonmajor	Totals
ASSETS				
Cash and Investments	\$ 763,273	—	18,136	781,409
Receivables - Net of Allowances				
Property Taxes	1,881,523	—	181,108	2,062,631
Total Assets	2,644,796	—	199,244	2,844,040
LIABILITIES				
Accounts Payable	20,471	—	—	20,471
Accrued Payroll	25,351	—	—	25,351
Total Liabilities	45,822	—	—	45,822
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	1,881,523	—	181,108	2,062,631
Total Liabilities and Deferred Inflows of Resources	1,927,345	—	181,108	2,108,453
FUND BALANCES				
Restricted	—	—	18,136	18,136
Unassigned	717,451	—	—	717,451
Total Fund Balances	717,451	—	18,136	735,587
Total Liabilities, Deferred Inflows of Resources and Fund Balances	2,644,796	—	199,244	2,844,040

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, 2024

Total Governmental Fund Balances	\$ 735,587
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.	3,650,344
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	145,409
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Net Pension Liability - IMRF	<u>(428,837)</u>
Net Position of Governmental Activities	<u><u>4,102,503</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, 2024**

	General	Capital Projects Special Reserve	Nonmajor	Totals
Revenues				
Taxes	\$ 1,807,823	—	141,717	1,949,540
Intergovernmental	42,834	—	—	42,834
Fines and Fees	3,391	—	—	3,391
Investment Income	26,687	26	—	26,713
Miscellaneous	51,156	—	—	51,156
Total Revenues	1,931,891	26	141,717	2,073,634
Expenditures				
Culture and Recreation	1,790,065	—	175,718	1,965,783
Capital Outlay	—	25,000	—	25,000
Total Expenditures	1,790,065	25,000	175,718	1,990,783
Excess (Deficiency) of Revenues Over (Under) Expenditures				
	141,826	(24,974)	(34,001)	82,851
Other Financing Sources (Uses)				
Transfers In	—	24,974	35,060	60,034
Transfers Out	(60,034)	—	—	(60,034)
	(60,034)	24,974	35,060	—
Net Change in Fund Balances				
	81,792	—	1,059	82,851
Fund Balances - Beginning				
	635,659	—	17,077	652,736
Fund Balances - Ending				
	717,451	—	18,136	735,587

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, 2024**

Net Change in Fund Balances - Total Governmental Funds	\$ 82,851
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	238,608
Depreciation Expense	(279,918)
Disposals - Cost	(129,820)
Disposals - Accumulated Depreciation	129,820
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - IMRF	(149,691)
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>47,941</u>
Changes in Net Position of Governmental Activities	<u><u>(60,209)</u></u>

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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

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.

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, 2024

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.

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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.

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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/ FUND BALANCE

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, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION/
FUND BALANCE - 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

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, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION/
FUND BALANCE - 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 FUND

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

Fund	Excess
General	\$ 175,997

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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 \$780,282 and the bank balances totaled \$795,419. In addition, the Library has \$1,127 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 AAAmf 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 2023 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, 2024

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	\$ 24,974
Nonmajor Governmental	General	<u>35,060</u>
		<u><u>60,034</u></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
Depreciable Capital Assets				
Building and Improvements	5,480,099	107,382	—	5,587,481
Furniture and Equipment	802,868	—	—	802,868
Library Material	517,875	131,226	129,820	519,281
	<u>6,800,842</u>	<u>238,608</u>	<u>129,820</u>	<u>6,909,630</u>
Less Accumulated Depreciation				
Building and Improvements	2,765,187	134,205	—	2,899,392
Furniture and Equipment	449,263	42,138	—	491,401
Library Material	209,390	103,575	129,820	183,145
	<u>3,423,840</u>	<u>279,918</u>	<u>129,820</u>	<u>3,573,938</u>
Total Net Depreciable Capital Assets	<u>3,377,002</u>	<u>(41,310)</u>	<u>—</u>	<u>3,335,692</u>
Total Net Capital Assets	<u><u>3,691,654</u></u>	<u><u>(41,310)</u></u>	<u><u>—</u></u>	<u><u>3,650,344</u></u>

Depreciation expense was charged to governmental activities as follows:

Culture and Recreation	<u><u>\$ 279,918</u></u>
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PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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	\$ 476,778	—	47,941	428,837	—

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

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.

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 35% of actual operating expenditures.

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

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

	General	Capital Projects Special Reserve	Nonmajor	Totals
Restricted	\$			
Illinois Municipal Retirement	—	—	606	606
Social Security	—	—	591	591
Audit	—	—	57	57
Workers Compensation	—	—	4,152	4,152
Unemployment Compensation	—	—	12,730	12,730
	—	—	18,136	18,136
Unassigned	717,451	—	—	717,451
Total Fund Balances	717,451	—	18,136	735,587

NET POSITION CLASSIFICATIONS

Investment in capital assets was comprised of the following as of December 31, 2024:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 3,650,344
Less Capital Related Debt: None	—
Investment in Capital Assets	<u>3,650,344</u>

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.

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES - Continued

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. 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.

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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, 2024, 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, 2024, the Library's contribution was 9.33% of covered payroll.

Net Pension Liability/(Asset). The Library's net pension liability/(asset) was measured as of December 31, 2024. The total pension liability/(asset) used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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, 2024, 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:

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.50%	5.20%
Domestic Equities	34.50%	4.35%
International Equities	18.00%	5.40%
Real Estate	10.50%	6.40%
Blended	11.50%	4.85% - 6.25%
Cash and Cash Equivalents	1.00%	3.60%

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/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the Library calculated using the discount rate as well as what the Library's net pension liability/(asset) 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/(Asset)	\$ 1,035,263	428,837	(51,876)

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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, 2023	\$ 4,819,489	4,342,711	476,778
Changes for the Year:			
Service Cost	67,078	—	67,078
Interest on the Total Pension Liability	336,126	—	336,126
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	33,358	—	33,358
Changes of Assumptions	—	—	—
Contributions - Employer	—	73,236	(73,236)
Contributions - Employees	—	35,233	(35,233)
Net Investment Income	—	431,018	(431,018)
Benefit Payments, Including Refunds of Employee Contributions	(261,681)	(261,681)	—
Other (Net Transfer)	—	(54,984)	54,984
Net Changes	174,881	222,822	(47,941)
Balances at December 31, 2024	4,994,370	4,565,533	428,837

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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, 2024, the Library recognized pension expense of \$174,986. At December 31, 2024, 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	\$ 46,302	—	46,302
Change in Assumptions	—	(173)	(173)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	99,280	—	99,280
Total Deferred Amounts Related to IMRF	<u>145,582</u>	<u>(173)</u>	<u>145,409</u>

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
2025	\$ 80,646
2025	146,831
2026	(56,887)
2027	(25,181)
2028	—
Thereafter	—
Total	<u>145,409</u>

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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, 2024.

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 - Last Ten Fiscal Years
Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability - Last Ten Fiscal Years
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 - Last Ten Fiscal Years
December 31, 2024**

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
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	—	714,033	10.56%
2022	78,104	78,104	—	738,310	10.58%
2023	68,988	68,988	—	758,944	9.09%
2024	73,236	73,236	—	784,953	9.33%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 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.

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability - Last Ten Fiscal Years

December 31, 2024

	2015	2016
Total Pension Liability		
Service Cost	\$ 55,331	59,144
Interest	178,937	258,488
Changes in Benefit Terms	—	—
Differences Between Expected and Actual Experience	20,985	(56,904)
Change of Assumptions	3,624	(7,948)
Benefit Payments, Including Refunds of Member Contributions	(120,109)	(132,446)
Net Change in Total Pension Liability	138,768	120,334
Total Pension Liability - Beginning	2,945,762	3,084,530
Total Pension Liability - Ending	3,084,530	3,204,864
Plan Fiduciary Net Position		
Contributions - Employer	\$ 67,886	69,980
Contributions - Members	22,963	25,063
Net Investment Income	11,070	177,905
Benefit Payments, Including Refunds of Member Contributions	(120,109)	(132,446)
Other (Net Transfer)	27,320	10,076
Net Change in Plan Fiduciary Net Position	9,130	150,578
Plan Net Position - Beginning	2,598,792	2,607,922
Plan Net Position - Ending	2,607,922	2,758,500
Employer's Net Pension Liability/(Asset)	\$ 476,608	446,364
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.55%	86.07%
Covered Payroll	\$ 524,217	553,359
Employer's Net Pension Liability as a Percentage of Covered Payroll	90.92%	80.66%

2017	2018	2019	2020	2021	2022	2023	2024
56,162	59,824	67,538	65,212	67,479	64,843	67,727	67,078
216,180	258,248	486,212	240,100	314,956	316,960	320,595	336,126
—	—	—	—	—	—	—	—
(10,091)	97,208	(25,642)	259,810	26,706	88,803	42,759	33,358
(106,300)	109,090	—	(50,545)	—	—	(438)	—
(138,446)	(153,884)	(174,960)	(200,823)	(237,423)	(255,136)	(258,099)	(261,681)
17,505	370,486	353,148	313,754	171,718	215,470	172,544	174,881
3,204,864	3,222,369	3,592,855	3,946,003	4,259,757	4,431,475	4,646,945	4,819,489
3,222,369	3,592,855	3,946,003	4,259,757	4,431,475	4,646,945	4,819,489	4,994,370
68,763	76,486	66,539	81,405	75,430	78,104	68,988	73,236
31,161	29,059	31,110	33,225	32,142	32,909	38,915	35,233
464,281	(166,979)	787,187	473,208	715,477	(622,656)	444,960	431,018
(138,446)	(153,884)	(174,960)	(200,823)	(237,423)	(255,136)	(258,099)	(261,681)
(83,223)	92,480	30,814	47,974	(32,106)	19,738	87,591	(54,984)
342,536	(122,838)	740,690	434,989	553,520	(747,041)	382,355	222,822
2,758,500	3,101,036	2,978,198	3,718,888	4,153,877	4,707,397	3,960,356	4,342,711
3,101,036	2,978,198	3,718,888	4,153,877	4,707,397	3,960,356	4,342,711	4,565,533
121,333	614,657	227,115	105,880	(275,922)	686,589	476,778	428,837
96.23%	82.89%	94.24%	97.51%	106.23%	85.22%	90.11%	91.41%
561,333	641,124	691,081	699,868	714,033	738,310	758,944	784,953
21.62%	95.87%	32.86%	15.13%	(38.64%)	92.99%	62.82%	54.63%

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, 2024**

	Original and Final Budget	Actual
Revenues		
Taxes	\$ 1,765,821	1,807,823
Intergovernmental	47,800	42,834
Fines and Fees	4,300	3,391
Investment Income	6,575	26,687
Miscellaneous	62,284	51,156
Total Revenues	<u>1,886,780</u>	<u>1,931,891</u>
Expenditures		
Culture and Recreation		
Library Materials	226,264	355,484
Office Expenditures	34,413	31,733
Staff and Board Development	10,500	9,772
Professional Services	10,715	6,872
Contractual, Printing and Maintenance	222,877	276,514
Personnel	1,109,299	1,109,690
Total Expenditures	<u>1,614,068</u>	<u>1,790,065</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	272,712	141,826
Other Financing (Uses)		
Transfers Out	<u>—</u>	<u>(60,034)</u>
Net Change in Fund Balance	<u>272,712</u>	81,792
Fund Balance - Beginning		<u>635,659</u>
Fund Balance - Ending		<u><u>717,451</u></u>

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

GENERAL FUND

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

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

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.

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.

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Taxes		
Property Taxes	\$ 1,765,821	1,807,823
Intergovernmental		
Per Capita Grant	17,800	17,921
Personal Property Replacement Taxes	30,000	24,913
Total Intergovernmental	47,800	42,834
Fines and Fees	4,300	3,391
Interest	6,575	26,687
Miscellaneous		
Friends Book Sales	11,000	14,327
Copier	4,000	6,921
Miscellaneous - Front Desk	3,500	4,331
Miscellaneous	12,784	22,326
Gifts/Donations	31,000	3,251
Total Miscellaneous	62,284	51,156
Total Revenues	1,886,780	1,931,891

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Culture and Recreation		
Library Materials		
Books, Periodicals and Audiovisuals	\$ 226,264	355,484
Office Expenditures		
Office Supplies	17,450	15,105
Equipment Maintenance	7,818	7,578
Cleaning Supplies	4,450	4,450
Mailing Expenditures	4,695	4,600
Total Office Expenditures	34,413	31,733
Staff and Board Development		
Membership Fees	2,200	2,200
Board Development	800	260
Administrator	500	500
Professional Staff	5,000	5,000
Support Staff	1,000	902
Mileage Reimbursement	1,000	910
Total Staff and Board Development	10,500	9,772
Professional Services		
Legal Fees	2,000	1,402
Professional Fees	8,715	5,470
Total Professional Services	10,715	6,872

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Culture and Recreation - Continued		
Contractual, Printing and Maintenance		
Contractual Services	\$ 115,275	108,305
Printing	18,823	18,823
Maintenance - Building/Facility	38,586	42,541
Library Program	33,000	29,861
Public Relations	3,000	2,997
Utilities	14,193	73,987
	<hr/>	<hr/>
Total Contractual, Printing and Maintenance	222,877	276,514
	<hr/>	<hr/>
Personnel		
Salaried Employees	746,139	746,580
Hourly Employees	213,107	215,497
Additional Compensation	5,200	5,046
Employee Benefits	144,853	142,567
	<hr/>	<hr/>
Total Personnel	1,109,299	1,109,690
	<hr/>	<hr/>
Total Expenditures	1,614,068	1,790,065
	<hr/> <hr/>	<hr/> <hr/>

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, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>
Revenues		
Investment Income	\$ —	26
Expenditures		
Capital Outlay	<u>503,500</u>	<u>25,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(503,500)	(24,974)
Other Financing Sources		
Transfers In	<u>—</u>	<u>24,974</u>
Net Change in Fund Balance	<u><u>(503,500)</u></u>	—
Fund Balance - Beginning		<u>—</u>
Fund Balance - Ending		<u><u>—</u></u>

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2024

See Following Page

PALOS HEIGHTS PUBLIC LIBRARY, ILLINOIS

**Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2024**

	Illinois Municipal Retirement	Special Social Security
ASSETS		
Cash and Investments	\$ 606	591
Receivables - Net of Allowances		
Property Taxes	88,287	80,617
Total Assets	<u>88,893</u>	<u>81,208</u>
LIABILITIES		
None	—	—
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	88,287	80,617
Total Liabilities and Deferred Inflows of Resources	<u>88,287</u>	<u>80,617</u>
FUND BALANCES		
Restricted	606	591
Total Deferred Inflows of Resources and Fund Balances	<u>88,893</u>	<u>81,208</u>

Revenue

Audit	Liability Insurance	Workers Compensation	Unemployment Compensation	Totals
57	—	4,152	12,730	18,136
7,823	2,462	1,919	—	181,108
7,880	2,462	6,071	12,730	199,244
—	—	—	—	—
7,823	2,462	1,919	—	181,108
7,823	2,462	1,919	—	181,108
57	—	4,152	12,730	18,136
7,880	2,462	6,071	12,730	199,244

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, 2024

	Illinois Municipal Retirement	Special Social Security
Revenues		
Taxes	\$ 66,784	65,127
Expenditures		
Culture and Recreation	73,094	72,364
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,310)	(7,237)
Other Financing Sources		
Transfers In	6,916	7,828
Net Change in Fund Balance	606	591
Fund Balance - Beginning	—	—
Fund Balance - Ending	606	591

Revenue

Audit	Liability Insurance	Workers Compensation	Unemployment Compensation	Totals
6,365	1,895	1,546	—	141,717
7,172	21,347	1,741	—	175,718
(807)	(19,452)	(195)	—	(34,001)
864	19,452	—	—	35,060
57	—	(195)	—	1,059
—	—	4,347	12,730	17,077
57	—	4,152	12,730	18,136

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, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>
Revenues		
Taxes		
Property Taxes	\$ 75,249	66,784
Expenditures		
Culture and Recreation		
Illinois Municipal Retirement	<u>75,249</u>	<u>73,094</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	—	(6,310)
Other Financing Sources		
Transfers In	<u>—</u>	<u>6,916</u>
Net Change in Fund Balance	<u>—</u>	606
Fund Balance - Beginning		<u>—</u>
Fund Balance - Ending		<u>606</u>

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, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>
Revenues		
Taxes		
Property Taxes	\$ 73,382	65,127
Expenditures		
Culture and Recreation		
Social Security	<u>73,382</u>	<u>72,364</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	—	(7,237)
Other Financing Sources		
Transfers In	<u>—</u>	<u>7,828</u>
Net Change in Fund Balance	<u>—</u>	591
Fund Balance - Beginning		<u>—</u>
Fund Balance - Ending		<u>591</u>

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, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>
Revenues		
Taxes		
Property Taxes	\$ 7,172	6,365
Expenditures		
Culture and Recreation		
Audit	<u>7,172</u>	<u>7,172</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	—	(807)
Other Financing Sources		
Transfers In	<u>—</u>	<u>864</u>
Net Change in Fund Balance	<u>—</u>	57
Fund Balance - Beginning		<u>—</u>
Fund Balance - Ending		<u>57</u>

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, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>
Revenues		
Taxes		
Property Taxes	\$ 2,135	1,895
Expenditures		
Culture and Recreation		
Liability Insurance	<u>21,347</u>	<u>21,347</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,212)	(19,452)
Other Financing Sources		
Transfers In	<u>—</u>	<u>19,452</u>
Net Change in Fund Balance	<u>(19,212)</u>	—
Fund Balance - Beginning		<u>—</u>
Fund Balance - Ending		<u>—</u>

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, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>
Revenues		
Taxes		
Property Taxes	\$ 1,741	1,546
Expenditures		
Culture and Recreation		
Workers Compensation	<u>1,741</u>	<u>1,741</u>
Net Change in Fund Balance	<u>—</u>	(195)
Fund Balance - Beginning		<u>4,347</u>
Fund Balance - Ending		<u><u>4,152</u></u>

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

MANAGEMENT LETTER



PALOS HEIGHTS
PUBLIC LIBRARY

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2024

12501 S. 71st Avenue
Palos Heights, IL 60463
Phone: 708.448.1473
www.phlibrary.org



July 30, 2025

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, 2024, 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

PRIOR RECOMMENDATION

1. 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	12/31/24
General	\$ 23,309	175,997
IMRF	795	—

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.

UPCOMING STANDARDS

1. **GASB STATEMENT NO. 102 CERTAIN RISK DISCLOSURES**

In December 2023, the Governmental Accounting Standards Board (GASB) issued Statement No. 102, *Certain Risk Disclosures*, which establishes the requirements for disclosing, in the notes to the financial statements, the risks related to a government's vulnerabilities due to certain concentrations or constraints that are essential to their analyses for making decisions or assessing accountability. Governments may be vulnerable to risks from certain concentrations or constraints that limit their ability to acquire resources or control spending. Concentration risk is a lack of diversity related to an aspect of a significant inflow of resources (revenues) or outflow of resources (expenses). Constraint risk is a limitation that is imposed by an external party or by formal action of a government's highest level of decision-making authority. GASB Statement No. 102, *Certain Risk Disclosures* is applicable to the Library's financial statements for the year ended December 31, 2025.

2. **GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS**

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, *Financial Reporting Model Improvements*, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, *Financial Reporting Model Improvements* is applicable to the Library's financial statements for the year ended December 31, 2026.



July 30, 2025

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 (the Library), Illinois for the year ended December 31, 2024. 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 July 30, 2025. 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, 2024. 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 estimates of the:

- Depreciation expense on capital assets is based on estimated useful lives of the underlying capital assets
- Net pension related accounts are based on estimated assumptions used by the actuary

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 July 30, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the 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 accompanies 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.

Palos Heights Public Library, Illinois
July 30, 2025
Page 3

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				
Audit Journal Entries				
December 31, 2024				
AJE #	Account Number	Account Description	Debit	Credit
1	10-2XXX.2022.1	2XXX - Accrued Payroll		7,303
	10-4311-	4311 EXPENSES - GENERAL FUND:PERSONN	7,303	
Entry to adjust accrued payroll as of 12/31/2024				
2	10-2102	2102 - Accrued Expenses	4,465	
	10-4418	4418 EXPENSES - GENERAL FUND:CONTRACTUAL SERVICES		4,240
	10-4362	4362 EXPENSES - GENERAL FUND:CONTRACTUAL SERVICES		225
Entry to reverse prior year accrued expenses				
3	10-1105-	1105-A GF CHECKING - OLD NATIONAL BANK		140,036
	10-3103-	3103 RECEIPTS:REAL ESTATE TAXES:Tax Le	140,036	
	20-1105-	1105-A GF CHECKING - OLD NATIONAL BANK		10,267
	20-3103-	3103 RECEIPTS:REAL ESTATE TAXES:Tax Le	10,267	
	21-1105-	1105-A GF CHECKING - OLD NATIONAL BAN	65,127	
	21-3103-	3103 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Current FY		65,127
	22-1105-	1105-A GF CHECKING - OLD NATIONAL BAN	6,365	
	22-3103-	3103 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Current FY		6,365
	23-1105-	1105-A GF CHECKING - OLD NATIONAL BAN	1,895	
	23-3103-	3103 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Current FY		1,895
	24-1105-	1105-A GF CHECKING - OLD NATIONAL BAN	1,546	
	24-3103-	3103 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Current FY		1,546
Entry to allocate property tax revenue across funds to match schedule				
4	10-12XX.2022.1	12XX - Property Tax Receivable	45,891	
	10-21XX.2022.1	21XX - Deferred Property Taxes		45,891
	20-12XX.2022.1	12XX - Property Tax Receivable	9,276	
	20-21XX.2022.1	21XX - Deferred Property Taxes		9,276
	21-12XX.2022.1	12XX - Property Tax Receivable	3,566	
	21-21XX.2022.1	21XX - Deferred Property Taxes		3,566
	22-12XX.2022.1	12XX - Property Tax Receivable	292	
	22-21XX.2022.1	21XX - Deferred Property Taxes		292
	23-12XX.2022.1	12XX - Property Tax Receivable	223	
	23-21XX.2022.1	21XX - Deferred Property Taxes		223
	24-12XX.2022.1	12XX - Property Tax Receivable	91	
	24-21XX.2022.1	21XX - Deferred Property Taxes		91
Entry to adjust property tax receivable and deferred to match schedule				
5	10-3103-	3103 RECEIPTS:REAL ESTATE TAXES:Tax Levies-Current FY		14,887
	10-3105-	3105 RECEIPTS:REAL ESTATE TAXES:Tax Le	14,887	

Palos Heights Public Library				
Audit Journal Entries				
December 31, 2024				
AJE #	Account Number	Account Description	Debit	Credit
Entry to reclassify property tax revenue to the same account				
6	10-1105-	1105-A GF CHECKING - OLD NATIONAL BANK		56,293
	10-5XXX.2023.1	5XXX.2023.1 · Transfer Out	56,293	
	21-1105-	1105-A GF CHECKING - OLD NATIONAL BAN	7,828	
	21-4XXX.2023.1	4XXX.2023.1 - Transfer In		7,828
	22-1105-	1105-A GF CHECKING - OLD NATIONAL BAN	864	
	22-4XXX.2023.1	4XXX.2023.1 - Transfer In		864
	23-1105-	1105-A GF CHECKING - OLD NATIONAL BAN	19,472	
	23-4XXX.2023.1	4XXX.2023.1 - Transfer In		19,472
	40-1105-	1105-A GF CHECKING - OLD NATIONAL BAN	28,129	
	40-4XXX.2023.1	4XXX.2023.1 - Transfer In		28,129
Entry to record transfers from General fund and zero out fund balance for Non-General Funds				
7	10-1105-	1105-A GF CHECKING - OLD NATIONAL BANK		6,916
	10-5XXX.2023.1	5XXX.2023.1 · Transfer Out	6,916	
	20-1105-	1105-A GF CHECKING - OLD NATIONAL BAN	6,916	
	20-4XXX.2023.1	4XXX.2023.1 - Transfer In		6,916
Entry to record transfer from General fund to IMRF fund				
8	10-2102	2102 · Accrued Expenses		20,471
	10-4471-	4472 EXPENSES - GENERAL FUND:UTILITIES	16,041	
	10-4432-	4432 EXPENSES - GENERAL FUND:BUILDING	4,430	
Entry to record accrued expenses as of 12/31/2024				
9	10-1105-	1105-A GF CHECKING - OLD NATIONAL BANK		3
	10-3103-	3103 RECEIPTS:REAL ESTATE TAXES:Tax Le	3	
	23-1105-	1105-A GF CHECKING - OLD NATIONAL BAN	3	
	23-12XX.2022.1	12XX - Property Tax Receivable		3
Entry to adjust property tax variance in liability fund by flowing through general fund revenue				
10	10-4631	4631 EXPENSES - GENERAL FUND:CAPITAL EXPENSES:CONT		48,297
	10-4471-	4472 EXPENSES - GENERAL FUND:UTILITIES	48,297	
Entry to reclassify electricity expenses for testing purposes				
11	23-1105-	1105-A GF CHECKING - OLD NATIONAL BANK		20
	23-4XXX.2023.1	4XXX.2023.1 - Transfer In	20	
	40-1105-	1105-A GF CHECKING - OLD NATIONAL BANK		3,155
	40-4XXX.2023.1	4XXX.2023.1 - Transfer In	3,155	
	10-1105-	1105-A GF CHECKING - OLD NATIONAL BAN	3,175	

Palos Heights Public Library				
Audit Journal Entries				
December 31, 2024				
AJE	Account	Account		
#	Number	Description	Debit	Credit
	10-5XXX.2023.1	5XXX.2023.1 · Transfer Out		3,175
Entry to adjust transfers to zero out fund balance in Funds 23 and 40				
		TOTAL	512,772	512,772
				-
ALL AJEs RECORDED AS NOTED ABOVE. NO PASSED AJEs FROM THE AUDIT.				

1. LEASE. The Seller, Proven IT, assigns the financial/payment portion of this transaction to a financing company for purposes of the Customer leasing the goods subject to this Agreement.
2. AVAILABILITY: Customer agrees that the Goods and Services are subject to availability and Seller reserves the right to substitute models of like specification if practicable. Seller may cancel any order or any part of an order without cause at any time and without penalty, and Seller's sole obligation shall be to return any down payment paid by Customer. If parts become unavailable for discontinued equipment, Seller reserves the right to delete said equipment in accordance with the terms of this agreement.
3. DELIVERY AND INSTALLATION: Seller shall use its standard packaging. Seller shall choose the method of delivery; Seller reserves the right to deliver the goods in installments. Equipment will be installed in accordance with manufacturer's specification. At Customer's sole cost and expense, Customer shall insure that equipment is placed in an environment that conforms with the manufacturer's specifications and requirements and will bear all costs and expenses for any additional necessities required for installation such as telephone and electrical wiring, remodeling, and noise and power filters. Any electrical work, external to the equipment (i.e. associated peripheral equipment, power, transmission and phone lines) and equipment line cord, is not covered by this agreement, unless otherwise specified on the front side of this document. Upon delivery and installation of the equipment, Customer will sign a Delivery and Acceptance form from the financing company acknowledging that all equipment has been received. Upon receipt of the signed Delivery and Acceptance form, Proven IT will submit the form to the financing company for final approval and funding on the lease.
4. MAINTENANCE, SUPPORT AND SERVICE: Any and all maintenance, support and service in relation to the goods and services shall come directly from the manufacturer, unless separately agreed to in writing by the parties. Proven IT shall not provide support, education, maintenance, or repairs in relation to the goods and services as Proven IT is acting merely as a reseller and installer of the goods. Proven IT is not acting as employee or agent of the manufacturer in conjunction with the resale or installation of the goods.
5. INDEPENDENT CONTRACTOR: It is understood and acknowledged that the goods and services which Proven IT provides to Customer hereunder shall be in the capacity of an independent contractor and not as an employee or agent of Customer. Proven IT shall not be eligible for and shall not receive any employee benefits from Customer and shall be solely responsible for the payment of all taxes, FICA, federal and state unemployment insurance contributions, state disability premiums and all similar taxes and fees relating to the fees earned by Proven IT hereunder.
6. RISK OF LOSS: The goods shall be identified to the contract, and risk of loss shall pass to Customer when the goods are placed in the hands of the carrier.
7. NO WARRANTIES: PROVEN IT IS NOT THE MANUFACTURER OF THE GOODS AND SERVICES. CUSTOMER UNDERSTANDS AND AGREES THAT THE GOODS AND SERVICES ARE PROVIDED "AS IS" AND PROVEN IT DISCLAIMS ALL WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION ANY WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, NON-INFRINGEMENT OR TITLE REGARDING OR RELATING TO THE GOODS AND SERVICES, OR ANY MATERIALS, SERVICES OR ITS INSTALLATION FURNISHED OR PROVIDED TO CUSTOMER IN CONNECTION WITH THIS AGREEMENT, INCLUDING UPDATES OR SUPPORT. PROVEN IT MAKES NO WARRANTY OR REPRESENTATION REGARDING THE RESULTS THAT MAY BE OBTAINED FROM THE USE OF THE GOODS AND SERVICES, REGARDING THE ACCURACY OR RELIABILITY OF ANY INFORMATION OBTAINED THROUGH THE GOODS AND SERVICES, THAT THE GOODS AND SERVICES WILL MEET THE CUSTOMER'S NEEDS OR EXPECTATIONS, OR BE UNINTERRUPTED, TIMELY, SECURE OR ERROR FREE, OR THAT DEFECTS WILL BE CORRECTED. USE OF THE GOODS AND SERVICES IS AT CUSTOMER'S SOLE RISK. ANY MATERIAL AND/OR DATA DOWNLOADED OR OTHERWISE OBTAINED THROUGH THE USE OF THE GOODS AND SERVICES IS AT CUSTOMER'S OWN DISCRETION AND RISK. CUSTOMER WILL BE SOLELY RESPONSIBLE FOR ANY DAMAGE RESULTING FROM USE OF THE GOODS AND SERVICES. ANY APPLICABLE WARRANTY ON THE GOODS AND SERVICES PROVIDED BY THE MANUFACTURER WILL PASS THROUGH TO THE CUSTOMER.
8. LIMITATION OF LIABILITY: TO THE MAXIMUM EXTENT PERMITTED BY LAW, OTHER THAN DAMAGES PROXIMATELY CAUSED BY REASON OF WILLFUL MISCONDUCT ON THE PART OF PROVEN IT, PROVEN IT, ITS REPRESENTATIVES, SUCCESSORS AND ASSIGNS DO NOT ACCEPT LIABILITY BEYOND THE REMEDIES SET FORTH HEREIN, INCLUDING ANY LIABILITY CAUSED BY THE GOODS AND SERVICES NOT BEING AVAILABLE FOR USE OR FOR LOST OR CORRUPTED DATA OR PRODUCTS, BUSINESS INTERRUPTION, FAILURE OR MALFUNCTION OF THE GOODS AND SERVICES, LOSS, OR OTHERWISE FOR THE PROVISION OF THE GOODS AND SERVICES, EVEN IF NEGLIGENT. PROVEN IT PROVIDES THE GOODS AND SERVICES TO CUSTOMER "AS IS" AND WITH ALL FAULTS. PROVEN IT DOES NOT WARRANT THE ERROR-FREE OPERATION OF THE GOODS AND SERVICES. CUSTOMER ACKNOWLEDGES THIS ALLOCATION OF RISK BY EXECUTION OF THIS AGREEMENT AND/OR BY THE PAYMENT OF FEES TO PROVEN IT. IN NO EVENT WILL PROVEN IT BE LIABLE FOR LOST PROFITS, LOSS OF BUSINESS OR OTHER CONSEQUENTIAL, SPECIAL, INCIDENTAL, EXEMPLARY, INDIRECT, OR PUNITIVE DAMAGES, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, OR FOR ANY CLAIM BY ANY THIRD PARTY EXCEPT AS EXPRESSLY PROVIDED HEREIN. OTHER THAN AS EXPRESSLY PROVIDED IN THIS AGREEMENT, PROVEN IT MAKES NO REPRESENTATIONS OR WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE, ALL OF WHICH ARE EXPRESSLY DISCLAIMED. IN NO EVENT SHALL PROVEN IT'S LIABILITY UNDER THIS AGREEMENT EXCEED THE AMOUNT OF FEES ACTUALLY PAID TO PROVEN IT DURING THE 90-DAY PERIOD IMMEDIATELY PRECEDING THE ALLEGED CLAIM AND/OR TERMINATION OF THIS AGREEMENT.
9. ASSIGNMENT: This agreement shall not be assigned by Customer without Seller's express written consent. In the event that Seller assigns any of its obligations under this agreement, Seller shall remain primarily responsible to perform those obligations. Any claim or defense Customer may have relating to those obligations must be asserted on or against Seller and not its assignee.
10. NOTICES: All notices required to be given under this agreement shall be in writing and shall be sent by U.S. first class mail to the parties at the address listed on the front of this agreement.
11. INDEMNIFICATION: Customer shall bear all risk of theft, loss or damage not caused by Seller's employees or agents, to all goods and services installed under this agreement. Customer agrees to indemnify, defend and hold harmless Seller, its officers, directors, employees and agents from all loss, liability, claims or expenses (including reasonable attorneys' fees) arising from this Agreement and from Customer's use of the goods and services, including but not limited to liabilities arising from bodily injury, including death, or property damage to any person, unless caused solely as the result of an intentional act or omission by Seller. Seller shall indemnify Customer against any costs, losses, damages or liability incurred by Customer as the result of any third party's claim of infringement of its patent, copyright trademark which claim arises out of the use of the product by Customer. Customer shall immediately notify Seller in writing of such claim or demand. Seller shall have the sole right to control, and defense, thereof, and Customer agrees that it will not settle any such claim against itself without the prior written consent of Seller. Provided however, that Seller shall not indemnify Customer with respect to any claim relating to product(s) which is/are manufactured according to Customer's instructions, or modified by Customer or combined with other non-seller products, equipment, systems and/or processes. Failure of Customer to provide timely notification of claim to Seller shall relieve Seller of its obligation to indemnify Customer.
12. FORCE MAJEURE: Neither party shall be responsible for delays or failure in performance of this agreement (other than failure to make payment) to the extent that such party was hindered in its performance by act of god, abuse, misuse, excess of voltage or power surges, repairs other than those provided by PROVEN IT authorized personnel, civil commotion, labor dispute, or any other occurrence beyond its reasonable control.
13. SEVERABILITY: If any provision of this agreement shall be unlawful, void or for any reason unenforceable, then that provision shall be deemed severable from this agreement and shall not affect the validity and enforceability of the remaining provisions of this agreement.
14. APPLICABLE LAW: This agreement shall be governed by the laws of the State of Illinois and the Uniform Commercial Code as adopted therein without regard to choice of law principles. In the event of litigation or other proceedings by Seller to enforce or defend any term or provision of this agreement, Customer agrees to pay all costs and expenses sustained by Seller, including but not limited to, reasonable attorney's fees.
15. SELLER'S AGENTS. Customer acknowledges that it has been advised that no agent, employee, or representative of Seller has any authority to bind seller to any affirmation promise, representation, or warranty concerning any goods and services, and unless such affirmation, promise, representation, or warranty is specifically set forth in this agreement it does not form a basis of this bargain and shall not be enforceable against Seller.
16. ENTIRE AGREEMENT: This instrument, and any attachments hereto, is the entire agreement between Customer and seller and supersedes any proposal or prior agreement, oral written, and any other communications relating to the subject matter of this agreement. The terms and conditions of this agreement shall supersede any terms and conditions which may be contained on any purchase order or other document which may be issued by Customer.

Customer Initials _____

Proven IT Representative Initials _____



Value Agreement

APPLICATION NO.

AGREEMENT NO. 1039136

18450 Crossing Drive, Suite D • Tinley Park, IL 60487 • Phone: 708.614.1770 • Fax: 708.614.1760

The words "Lessee," "you" and "your" refer to Customer. The words "Lessor," "we," "us" and "our" refer to Proven Business Systems, LLC.

CUSTOMER INFORMATION

FULL LEGAL NAME: PALOS HEIGHTS PUBLIC LIBRARY; STREET ADDRESS: 12501 S 71ST AVE; CITY: PALOS HEIGHTS; STATE: IL; ZIP: 60463; PHONE: (708) 448-1473; FAX: ; EQUIPMENT LOCATION (IF DIFFERENT FROM ABOVE):

EQUIPMENT DESCRIPTION

Table with columns: MAKE/MODEL/ACCESSORIES, SERIAL NO., STARTING METER. Rows: Canon imageRUNNER ADVANCE DX C3926i

See attached Schedule A See attached Billing Schedule

TERM AND PAYMENT INFORMATION

60 Payments* of \$675.00; The payment ("Payment") period is monthly unless otherwise indicated. Payment includes Subscription B&W images per month; Subscription Color images per month; Subscription B&W printer images per month; Subscription Color printer images per month.

END OF TERM OPTIONS

You may choose one of the following options, which you may exercise at the end of the term, provided that no event of default under this Agreement has occurred and is continuing. If no box is checked and initialed, Fair Market Value will be your end of term option. Fair Market Value means the value of the Equipment in continued use.

Upon acceptance of the Equipment, THIS AGREEMENT IS NONCANCELABLE, IRREVOCABLE AND CANNOT BE TERMINATED.

LESSOR ACCEPTANCE

Proven Business Systems, LLC LESSOR SIGNATURE TITLE DATED

CUSTOMER ACCEPTANCE

BY SIGNING BELOW OR AUTHENTICATING AN ELECTRONIC RECORD HEREOF, YOU CERTIFY THAT YOU HAVE REVIEWED AND DO AGREE TO ALL TERMS AND CONDITIONS OF THIS AGREEMENT ON THIS PAGE AND ON PAGE 2 ATTACHED HERETO.

PALOS HEIGHTS PUBLIC LIBRARY CUSTOMER (as referenced above) SIGNATURE TITLE DATED 36-3545420 FEDERAL TAX I.D.# PRINT NAME

DELIVERY & ACCEPTANCE CERTIFICATE

You certify and acknowledge that all of the Equipment listed above: 1) has been received, installed and inspected; and 2) is fully operational and unconditionally accepted. Upon you signing below, your promises in this Agreement will be irrevocable and unconditional in all respects.

PALOS HEIGHTS PUBLIC LIBRARY CUSTOMER (as referenced above) SIGNATURE TITLE ACCEPTANCE DATE

1. **AGREEMENT:** You agree to lease from us the goods, together with all replacements, parts, repairs, additions, and accessories incorporated therein or attached thereto and any and all proceeds of the foregoing, including, without limitation, insurance recoveries ("Equipment") and, if applicable, finance certain software, software license(s), software components and/or professional services in connection with software (collectively, the "Financed Items," which are included in the word "Equipment" unless separately stated) from software licensor(s) and/or supplier(s) (collectively, the "Supplier"), all as described in this Agreement and in any attached schedule, addendum or amendment hereto ("Agreement"). You represent and warrant that you will use the Equipment for business purposes only. You agree to all of the terms and conditions contained in this Agreement, which, with the acceptance certification, is the entire agreement between you and us regarding the Equipment and which supersedes any purchase order, invoice, request for proposal, response or other related document. This Agreement becomes valid upon execution by us. If any provision of this Agreement is declared unenforceable, the other provisions herein shall remain in full force and effect to the fullest extent permitted by law.

2. **OWNERSHIP; PAYMENTS; TAXES AND FEES:** We own the Equipment, excluding any Financed Items. Ownership of any Financed Items shall remain with Supplier thereof. You will pay all Payments, as adjusted, when due, without notice or demand and without abatement, set-off, counterclaim or deduction of any amount whatsoever. If any part of a Payment is more than 5 days late, you agree to pay a late charge of 10% of the Payment which is late or, if less, the maximum charge allowed by law. The Payment may be adjusted proportionately upward or downward: (i) if the shipping charges or taxes differ from the estimate given to you; and/or (ii) to comply with the tax laws of the state in which the Equipment is located. You shall pay all applicable taxes, assessments and penalties related to this Agreement, whether levied or assessed on this Agreement, on us (except on our income) or you, or on the Equipment, its lease, sale, ownership, possession, use or operation. If we pay any taxes or other expenses that are owed hereunder, you agree to reimburse us when we request. You agree to pay us a yearly processing fee of up to \$50 for personal property taxes we pay related to the Equipment. You agree to pay us a fee of up to \$50 for filing and/or searching costs required under the Uniform Commercial Code ("UCC") or other laws. You agree to pay us an origination fee of \$150 for all closing costs. We may apply all sums received from you to any amounts due and owed to us under the terms of this Agreement. If for any reason your check is returned for insufficient funds, you will pay us a service charge of \$30 or, if less, the maximum charge allowed by law. We may make a profit on any fees, estimated tax payments and other charges paid under this Agreement.

3. **EQUIPMENT; SECURITY INTEREST:** At your expense, you shall keep the Equipment: (i) in good repair, condition and working order, in compliance with applicable laws, ordinances and manufacturers' and regulatory standards; (ii) free and clear of all liens and claims; and (iii) at your address shown on page 1, and you agree not to move it unless we agree in writing. You grant us a security interest in the Equipment to secure all amounts you owe us under this Agreement or any other agreement with us ("Other Agreements"), except amounts under Other Agreements which are secured by land and/or buildings. You authorize and ratify our filing of any financing statement(s) to show our interest. You will not change your name, state of organization, headquarters or residence without providing prior written notice to us. You will notify us within 30 days if your state of organization revokes or terminates your existence.

4. **INSURANCE; COLLATERAL PROTECTION; INDEMNITY; LOSS OR DAMAGE:** You agree to keep the Equipment fully insured against all risk, with us named as lender's loss payee, in an amount not less than the full replacement value of the Equipment until this Agreement is terminated. You also agree to maintain commercial general liability insurance with such coverage and from such insurance carrier as shall be satisfactory to us and to include us as an additional insured on the policy. You will provide written notice to us within 10 days of any modification or cancellation of your insurance policy(s). You agree to provide us certificates or other evidence of insurance acceptable to us. If you do not provide us with acceptable evidence of property insurance within 30 days after the start of this Agreement, we may, at our sole discretion, to do so as provided in either (A) or (B) below, as determined in our discretion: (A) We may obtain insurance on your behalf and you will pay us for any insurance premium and related charges on which we may make a profit; or (B) We may charge you a monthly property damage surcharge of up to .0035 of the Equipment cost as a result of our credit risk and administrative and other costs, as would be further described on a letter from us to you. We may make a profit on this program. NOTHING IN THIS PARAGRAPH WILL RELIEVE YOU OF RESPONSIBILITY FOR LIABILITY INSURANCE ON THE EQUIPMENT. We are not responsible for, and you agree to hold us harmless and reimburse us for and to defend on our behalf against, any claim for any loss, expense, liability or injury caused by or in any way related to delivery, installation, possession, ownership, leasing, manufacture, use, condition, inspection, removal, return or storage of the Equipment. All indemnities will survive the expiration or termination of this Agreement. You are responsible for any loss, theft, destruction or damage to the Equipment ("Loss"), regardless of cause, whether or not insured. You agree to promptly notify us in writing of any Loss. If a Loss occurs and we have not otherwise agreed in writing, you will promptly pay to us the unpaid balance of this Agreement, including any future Payments to the end of the term plus the anticipated residual value of the Equipment, both discounted to present value at 2%. Any proceeds of insurance will be paid to us and credited against the Loss. You authorize us to sign on your behalf and appoint us as your attorney-in-fact to endorse in your name any insurance drafts or checks issued due to a Loss.

5. **ASSIGNMENT: YOU SHALL NOT SELL, TRANSFER, ASSIGN, ENCUMBER, PLEDGE OR SUBLEASE THE EQUIPMENT OR THIS AGREEMENT, without our prior written consent.** You shall not consolidate or merge with or into any other entity, distribute, sell or dispose of all or any substantial portion of your assets other than in the ordinary course of business, without our prior written consent, and the surviving, or successor entity or the transferee of such assets, as the case may be, shall assume all of your obligations under this Agreement by a written instrument acceptable to us. No event shall occur which causes or results in a transfer of majority ownership of you while any obligations are outstanding hereunder. We may sell, assign, or transfer this Agreement without notice to or consent from you. You agree that if we sell, assign or transfer this Agreement, our assignee will have the same rights and benefits that we have now and will not have to perform any of our obligations. **You agree that our assignee will not be subject to any claims, defenses, or offsets that you may have against us.** This Agreement shall be binding on and inure to the benefit of the parties hereto and their respective successors and assigns.

6. **DEFAULT AND REMEDIES:** You will be in default if: (i) you do not pay any Payment or other sum due to us or you fail to perform in accordance with the covenants, terms and conditions of this Agreement or any other agreement with us or any of our affiliates or fail to perform or pay under any material agreement with any other entity; (ii) you make or have made any false statement or misrepresentation to us; (iii) you or any guarantor dies, dissolves, liquidates, terminates existence or is in bankruptcy; (iv) you or any guarantor suffers a material adverse change in its financial, business or operating condition; or (v) any guarantor defaults under any guaranty for this Agreement. If you are ever in default, at our option, we can cancel this Agreement and require that you pay the unpaid balance of this Agreement, including any future Payments to the end of term plus the anticipated residual value of the Equipment, both discounted to present value at 2%. We may recover default interest on any unpaid amount at the rate of 12% per year. Concurrently and cumulatively, we may also use any remedies available to us under the UCC and any other law and we may require that you immediately stop using any Financed Items. If we take possession of the Equipment, you agree to pay the costs of repossession, moving, storage, repair and sale. The net proceeds of the sale of any Equipment will be credited against what you owe us under this Agreement and you will be responsible for any deficiency. In the event of any dispute or enforcement of our rights under this Agreement or any related agreement, you agree to pay our reasonable attorneys' fees (including any incurred before or at trial, on appeal or in any other proceeding), actual court costs and any other collection costs, including any collection agency fee. **WE SHALL NOT BE RESPONSIBLE TO PAY YOU ANY CONSEQUENTIAL, INDIRECT OR INCIDENTAL DAMAGES FOR ANY DEFAULT, ACT OR OMISSION BY ANYONE.** Any delay or failure to enforce our rights under this Agreement will not prevent us from enforcing any rights at a later time. You agree that this Agreement is a "Finance Lease" as defined by Article 2A of the UCC and your rights and remedies are governed exclusively by this Agreement. You waive all rights under sections 2A-508 through 522 of the UCC. If interest is charged or collected in excess of the maximum lawful rate, we will refund such excess to you, which will be your sole remedy.

7. **INSPECTIONS AND REPORTS:** We have the right, at any reasonable time, to inspect the Equipment and any documents relating to its installation, use, maintenance and repair. Within 30 days after our request (or such longer period as provided herein), you will deliver all requested information (including tax returns) which we deem reasonably necessary to determine your current financial condition and faithful performance of the terms hereof. This may include: (i) compiled, reviewed or audited annual financial statements (including, without limitation, a balance sheet, a statement of income, a statement of cash flow, a statement of changes in equity and notes to financial statements) within 120 days after your fiscal year end, and (ii) management-prepared interim financial statements within 45 days after the requested reporting period(s). Annual statements shall set forth the corresponding figures for the prior fiscal year in comparative form, all in reasonable detail without any qualification or exception deemed material by us. Unless otherwise accepted by us, each financial statement shall be prepared in accordance with generally accepted accounting principles consistently applied and shall fairly and accurately present your financial condition and results of operations for the period to which it pertains. You authorize us to obtain credit bureau reports for credit and collection purposes and to share them with our affiliates and agents.

8. **END OF TERM:** Unless the purchase option is \$1.00, at the end of the initial term, this Agreement shall renew for successive 3-month renewal term(s) under the same terms hereof unless you send us written notice between 90 and 150 days before the end of the initial term or at least 30 days before the end of any renewal term that you want to purchase or return the Equipment, and you timely purchase or return the Equipment. You shall continue making Payments and paying all other amounts due until the Equipment is purchased or returned. As long as you have given us the required written notice, if you do not purchase the Equipment, you will return all of the Equipment to a location we specify, at your expense, in retail re-saleable condition, full working order and complete repair. At the end of the term or upon repossession of the Equipment after a default, you agree to pay us a minimum return fee of \$250, which will cover up to 10 units of returned Equipment and will not be prorated, and in addition, a supplemental return fee of up to \$50 per each unit of returned Equipment in excess of 10 units (collectively, the "Return Fee"). If, in our sole discretion, we allow you to return any Equipment prior to the end of the term, you shall pay us the Return Fee each time you return Equipment. **YOU ARE SOLELY RESPONSIBLE FOR REMOVING ANY DATA THAT MAY RESIDE IN THE EQUIPMENT, INCLUDING BUT NOT LIMITED TO HARD DRIVES, DISK DRIVES OR ANY OTHER FORM OF MEMORY.**

9. **USA PATRIOT ACT NOTICE; ANTI-TERRORISM AND ANTI-CORRUPTION COMPLIANCE:** To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify, and record information that identifies each customer who opens an account. When you enter into a transaction with us, we ask for your business name, address and other information that will allow us to identify you. We may also ask to see other documents that substantiate your business identity. You and any other person who you control, own a controlling interest in, or who owns a controlling interest in or otherwise controls you in any manner ("Representatives") are and will remain in full compliance with all laws, regulations and government guidance concerning foreign asset control, trade sanctions, embargoes, and the prevention and detection of money laundering, bribery, corruption, and terrorism, and neither you nor any of your Representatives is or will be listed in any Sanctions-related list of designated persons maintained by the U.S. Department of Treasury's Office of Foreign Assets Control or successor or the U.S. Department of State. You shall, and shall cause any Representative to, provide such information and take such actions as are reasonably requested by us in order to assist us in maintaining compliance with anti-money laundering laws and regulations.

10. **MISCELLANEOUS:** Unless otherwise stated in an addendum hereto, the parties agree that: (i) this Agreement and any related documents hereto may be authenticated by electronic means; (ii) the "original" of this Agreement shall be the copy that bears your manual, facsimile, scanned or electronic signature and that also bears our manually or electronically signed signature and is held or controlled by us; and (iii) to the extent this Agreement constitutes chattel paper (as defined by the UCC), a security interest may only be created in the original. You agree not to raise as a defense to the enforcement of this Agreement or any related documents that you or we executed or authenticated such documents by electronic or digital means or that you used facsimile or other electronic means to transmit your signature on such documents. Notwithstanding anything to the contrary herein, we reserve the right to require you to sign this Agreement or any related documents hereto manually and to send to us the manually signed, duly executed documents via overnight courier on the same day that you send us the facsimile, scanned or electronic transmission of the documents. You agree to execute any further documents that we may request to carry out the intents and purposes of this Agreement. Whenever our consent is required, we may withhold or condition such consent in our sole discretion, except as otherwise expressly stated herein. From time to time, Supplier may extend to us payment terms for Equipment financed under this Agreement that are more favorable than what has been quoted to you or the general public, and we may provide Supplier information regarding this Agreement if Supplier has assigned or referred it to us. All notices shall be mailed or delivered by facsimile transmission or overnight courier to the respective parties at the addresses shown on this Agreement or such other address as a party may provide in writing from time to time. By providing us with a telephone number for a cellular phone or other wireless device, including a number that you later convert to a cellular number, you are expressly consenting to receiving communications, including but not limited to prerecorded or artificial voice message calls, text messages, and calls made by an automatic telephone dialing system, from us and our affiliates and agents at that number. This express consent applies to each such telephone number that you provide to us now or in the future and permits such calls for non-marketing purposes. Calls and messages may incur access fees from your cellular provider. You authorize us to make non-material amendments (including completing and conforming the description of the Equipment) on any document in connection with this Agreement. Unless stated otherwise herein, all other modifications to this Agreement must be in writing and signed by each party or in a duly authenticated electronic record. This Agreement may not be modified by course of performance.

11. **WARRANTY DISCLAIMERS: WE ARE LEASING THE EQUIPMENT TO YOU "AS-IS." YOU HAVE SELECTED SUPPLIER AND THE EQUIPMENT BASED UPON YOUR OWN JUDGMENT. IN THE EVENT WE ASSIGN THIS AGREEMENT, OUR ASSIGNEE DOES NOT TAKE RESPONSIBILITIES FOR THE INSTALLATION OR PERFORMANCE OF THE EQUIPMENT. SUPPLIER IS NOT AN AGENT OF OURS AND WE ARE NOT AN AGENT OF SUPPLIER, AND NOTHING SUPPLIER STATES OR DOES CAN AFFECT YOUR OBLIGATIONS HEREUNDER. YOU WILL MAKE ALL PAYMENTS UNDER THIS AGREEMENT REGARDLESS OF ANY CLAIM OR COMPLAINT AGAINST ANY SUPPLIER, LICENSOR OR MANUFACTURER, AND ANY FAILURE OF A SERVICE PROVIDER TO PROVIDE SERVICES WILL NOT EXCUSE YOUR OBLIGATIONS TO US UNDER THIS AGREEMENT. WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, OF, AND TAKE ABSOLUTELY NO RESPONSIBILITY FOR, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, CONDITION, QUALITY, ADEQUACY, TITLE, DATA ACCURACY, SYSTEM INTEGRATION, FUNCTION, DEFECTS, INFRINGEMENT OR ANY OTHER ISSUE IN REGARD TO THE EQUIPMENT, ANY ASSOCIATED SOFTWARE AND ANY FINANCED ITEMS. SO LONG AS YOU ARE NOT IN DEFAULT UNDER THIS AGREEMENT, WE ASSIGN TO YOU ANY WARRANTIES IN THE EQUIPMENT GIVEN TO US.**

12. **LAW; JURY WAIVER:** This Agreement will be governed by and construed in accordance with the law of the principal place of business of Lessor or, if assigned, its assignee. You consent to jurisdiction and venue of any state or federal court in the state the Lessor or, if assigned, its assignee has its principal place of business and waive the defense of inconvenient forum. For any action arising out of or relating to this Agreement or the Equipment, **BOTH PARTIES WAIVE ALL RIGHTS TO A TRIAL BY JURY.**

13. **MAINTENANCE AND SUPPLIES:** You have elected to enter into a separate arrangement with Supplier for maintenance, inspection, adjustment, parts replacement, drums, cleaning material required for proper operation and toner and developer ("Arrangement"). You agree to pay all amounts owing under this Agreement regardless of any claim you have against Supplier relating to the Arrangement. Supplier will be solely responsible for performing all services and providing all supplies under the Arrangement. You agree not to hold Lessor (if different from Supplier) or any assignee of this Agreement responsible for Supplier's obligations under the Arrangement. As a convenience to you, we will provide you with one combined invoice covering amounts owing under this Agreement and the Arrangement. If necessary, Supplier's obligations to you under the Arrangement may be assigned by us. You agree to pay a monthly supply freight fee to cover the costs of shipping supplies to you. Each month, you are entitled to produce the minimum number of images/prints shown on page 1 for each applicable image/print type. Regardless of the number of images/prints made, you will never pay less than the minimum Payment. You agree to provide periodic meter readings on the Equipment. You agree to pay the applicable average charge for each metered image/print that exceeds the applicable minimum number of images/prints. Images/prints made on equipment marked as not financed under this Agreement will be included in determining your image/print and average charges. **AFTER COMMENCEMENT OF THE AGREEMENT AND UPON YOUR WRITTEN REQUEST, AT OUR SOLE DISCRETION, WE MAY REVIEW YOUR IMAGE VOLUME AND PROPOSE OPTIONS FOR UPGRADING OR DOWNGRADING THE EQUIPMENT TO ACCOMMODATE YOUR BUSINESS NEEDS.** At the end of the first year of this Agreement, and once each successive 12-month period thereafter, the Payment and the average charges may be increased by a maximum of 15% of the existing payment or charge. In order to facilitate an orderly transition, the designated start date of this Agreement will be the 20th day of the month following the date the Equipment is delivered to you (unless the date the Equipment is delivered to you is the 20th day of the month, in which case the start date will be the date the Equipment is delivered to you). In addition to all Payments and other amounts due hereunder, you agree to pay us a transitional payment equal to 1/30th of the Payment, multiplied by the number of days between the date the Equipment is delivered to you and the designated start date. The first Payment is due 30 days after the start of this Agreement and each Payment thereafter shall be due on the same day of each month.



SERVICE AGREEMENT

Proposal #	Proposal Date	Customer PO #	Delivery Date	Sales Representative
27995	07/21/2025			Samantha Robertson

SHIP TO	
<i>Customer #:</i> 7084481473	
PALOS HEIGHTS PUBLIC LIBRARY	
12501 S 71ST AVE	
PALOS HEIGHTS, IL 60463	
Contact:	
Phone:	
Email:	

BILL TO	
<i>Customer #:</i> 7084481473	
PALOS HEIGHTS PUBLIC LIBRARY	
12501 S 71ST AVE	
PALOS HEIGHTS, IL 60463	
Contact:	
Phone:	
Email:	

Meter Contact:	Email Address:	
Phone:	Meter Collection Method:	Requires Proven's Data collection Agent

FM Audit Installed on Print Server. Required for Auto-Toner Replenishment

Unlimited Remote Support: \$200 Annually
 I Decline Remote Support: \$150/hr Chargeable

Term	Service Payment	Total Payment	Start Date	End Date	Overage Billing Cycle
60 months	Included in Lease	\$675.00			Subscription

Make / Model	Serial #	EQID #	Beginning Meter Reading		Image Allowance		Overages Billed	
			B/W	Color	B/W	Color	B/W	Color
Canon imageRUNNER ADVANCE DX C3926i								
Canon imageRUNNER ADVANCE DX C3926i								
Canon imageRUNNER ADVANCE DX C3926i								

Notes:

Rates locked 60 months

Accepted by ProvenIT	Accepted by Customer
<div style="display: flex; justify-content: space-between;"> Authorized Signature Date </div>	<div style="display: flex; justify-content: space-between;"> Authorized Signature Date </div>
<div style="text-align: center;">Printed Name / Title</div>	<div style="text-align: center; color: yellow;">Printed Name / Title</div>

Agreement is not binding until accepted by Proven IT, Tinley Park, IL
 Leased equipment - Maintenance Agreement will run full term of lease and is non cancellable.

Terms and Conditions

1. **ITEMS INCLUDED:** This Agreement Includes the following as applicable: unlimited service calls, parts (as classified by the manufacturers) and consumable supplies (maintenance kits, transfer kits, fuser kits, process kits, developer and Imaging drums and toner). Supplies consumption is based off the manufacturer's suggested yields and fill rate. If supplies consumption is excessive, a surcharge may be assessed. Proven IT reserves the right to reset supply items (i.e. fuser and maintenance kits) in lieu of replacement so long as the device functionality and print quality are not affected.
2. **ITEMS EXCLUDED:** This Agreement excludes the following unless otherwise specified:
 - a. Paper and staples.
 - b. Any items damaged by Customer such as, but not limited to, doors, paper trays and covers. Replacement of these items will be charged to the Customer at current Proven IT rates.
 - c. Fax Machines: Thermal heads, process units and fuser units.
 - d. Network Connected Equipment: Network connected equipment will be covered up to the network connection of the Printer/MFP. Service calls caused by computer or network Issues will be charged to the Customer at current Proven IT rates.
3. Proven IT reserves the right, at reasonable times during Customer's normal business hours and upon reasonable notice to customer, to inspect all equipment covered under this Agreement to determine that it is in good mechanical condition prior to the effective date on the front of this Agreement. Should the equipment require significant repair or overhaul, such repairs may be chargeable to the Customer at current Proven IT rates. Such repairs will be performed only upon Agreement of both parties.
4. **SERVICE:** Proven IT agrees to provide emergency service and all maintenance on the equipment listed on the attached schedule(s) for the term of the Agreement except as follows:
 - a. Use of supplies, spare parts, or paper that do not meet manufacturer's specifications and cause abnormal service problems.
 - b. Fire, accident, theft or damage to the machine due to repairs or movement by someone other than an authorized Proven IT representative.
 - c. If replacement of consumable items recommended by Proven IT service representatives is not complied with and results in additional service calls, the Customer will be charged at our normal hourly rates. These consumable items are to include, but not limited to toner, developer, drums and supply modules.
 - d. Proven IT shall not be responsible for repairs or maintenance resulting from the use of supplies or parts not obtained from Proven IT. Any repairs resulting from the use of supplies or parts not obtained through Proven IT will be charged to the Customer at current Proven IT rates. For these purposes, the term "supplies" will not include paper, envelopes, labels or other related paper products.
 - e. Proven IT shall not be responsible for delays, inability to provide service calls due to strikes, accidents, act of God or any other event beyond its reasonable control. All Service under this Agreement shall be rendered during normal working hours of 8:00am to 5:00pm Monday through Friday, local time, unless otherwise agreed upon by both parties.
 - f. Proven IT does not guarantee that parts will be available during the term of the Agreement, but in the event a manufacturer discontinues parts or supplies for a specific device, the unused portion of the services under this Agreement can be transferred to a new machine purchased through Proven IT. Should all or some parts become unavailable and no longer are supported by the Original Equipment Manufacturer ("OEM") the products shall be considered "End of Life". In such cases, Proven IT will make all reasonable efforts to honor any respective contract Maintenance Agreement term or as agreed upon service coverage. "End of Life" defined products will not be available under new or renewed Contracted Maintenance Agreements.
5. **EQUIPMENT:** All equipment covered under the Agreement must adhere to the following guidelines:
 - a. Equipment must be located in a normal office setting with sufficient amount of space for access, free from excessive dust, humidity, temperature and ammonia or other corrosive fumes.
 - b. Equipment must be operated on an isolated electrical line, if so noted on the Scope of Work Agreement or the OEM. Equipment must always be operated on a UL approved electrical circuit, with proper current, voltage and type of outlets as specified by the OEM.
 - c. Equipment should be operated within the specified operational (including usage) specifications of the OEM.
 - d. Only Proven furnished supplies may be used.
6. **PREVENTATIVE MAINTENANCE:** Proven IT will perform preventative maintenance on each machine based on the manufacturer's recommended interval. This will include cleaning toner and paper dust out of the inside. Checking and proactively replacing high-mortality parts (i.e. rollers) and a wipe-down of the exterior of the machine.
7. **METERS:** Proven IT utilizes Print Management Software to electronically report meters and supply consumption. Customer agrees to work with Proven IT's software administrator to install the Print Management software prior to the New Customer Onboarding. Customer grants Proven IT permission to upgrade, modify, or maintain the Print Management software or to install new releases or additions. Under no circumstances will the Print Management software provide Proven IT access to confidential information other than data directly related to the Printers/Copiers on the network. Customer agrees not to delete, alter, modify, or otherwise render the software unusable during the term of this Agreement and agrees to reinstall the software in the event their actions inadvertently affect reporting capabilities. If Customer declines to install Proven IT's Print Management Software, then Proven IT retains the right to invoice Customer at the prevailing hourly labor rate for services due to manual meter collections. Manual meter collection will be performed during standard business 8:00am to 5:00pm Monday through Friday, local time.
8. **NEW EQUIPMENT ADDED:** Throughout the duration of the Agreement, if additional metered devices of like models to those on the Agreement today are discovered in the Customer fleet, they will be automatically added to this Agreement and initiated for coverage and billing.
Throughout the duration of the Agreement, if additional metered devices of dissimilar models to those on the Agreement today are discovered in the Customer fleet, or are reported by the Customer to be added to the Agreement, they will be added to the Agreement at the then current rates and be included for coverage and billing. For devices of this kind, the Customer will have the opportunity to remove the devices from the Agreement 90 days from the date they were added.
9. **REMITTANCE:** Payment is due thirty (30) days from date of Customer's receipt of invoice. Delinquent accounts which are not being disputed in good faith by Customer shall accrue interest at a rate of one and one half percent of the past due amount per month or, (if lower, the maximum rate of interest chargeable under applicable law). Customer shall pay all federal, state and local sales, use, property, excise or other taxes imposed with respect to the purchase price listed on this Agreement.
10. **BILLING AND CONTRACT ADJUSTMENT:** Proven IT will invoice the Customer monthly for the Monthly Payment and usage will be reconciled on the frequency indicated on the front of this Agreement, Customer will be invoiced for any overages multiplied by the rates indicated on the front of this Agreement. The contract volume can be adjusted at the end of each reconciliation period. The Contract volume may be adjusted down to the previous quarters' actual usage; not to exceed 15% of the current volume at the time of the adjustment. At the end of the first year of this Agreement and once each successive twelve month period, we may increase the base contract payment and overage rates by a maximum of 15% or an equivalent amount to that stated on any associated Value Agreement or Lease Agreement between both the parties. Additionally, Proven reserves the right to increase the base contract payment and overage rates beyond the aforementioned 15% annual increase on equipment which is more than five (5) years old. Proven IT may charge Customer a fee for supply freight and administrative costs for document processing and management.
11. **BREACH OR DEFAULT:** If the Customer does not pay all charges as provided hereunder promptly when due Proven IT may (a) Refuse to service the equipment or (b) Furnish service on a C.O.D, "Per Call" basis at current Proven IT rates. The Customer agrees to pay Proven IT costs and expenses of collection including reasonable attorney's fees permitted by law in addition to all other rights and remedies available to Proven IT.
12. **AGREEMENT:** This Agreement is not refundable or transferable to a third party unless agreed upon in writing by both parties.
13. **PENALTY FOR EARLY CANCELLATION:** This Agreement is binding and noncancelable. If the Customer wishes to terminate the Agreement in advance of the Agreement maturity date then the Customer is responsible for buying out the remaining term of the Agreement.
The penalty is calculated using the then current service rates multiplied by the remaining term published on the front of the Agreement or the remaining term based on any Supplements that have been executed modifying the term of the Agreement.
For Customer Agreements billing using Actual Meter reads or Usage Based programs, the penalty is calculated based on the prior 12 months average monthly billing multiplied by the remaining term published on the front of the Agreement or the remaining term based on any Supplements that have been executed modifying the term of the Agreement.
If there is no request for cancellation, but all devices covered under this Agreement have been removed from service, this will be considered a cancelation of the Agreement and the formula(s) listed above will apply.
14. **RESPONSIBILITY:** Other than the obligations set forth herein, Proven IT disclaims all warranties, expressed or implied, including any implied warranties or merchantability for use or fitness for a particular purpose. Proven IT shall not be responsible for direct, incidental or consequential damages, including but not limited to, damages arising out of the performance of the equipment or the loss of the use of the equipment and the Customer hereby waives any claims related thereby.
15. **INDEMNIFICATION:** Each party shall indemnify, defend and hold harmless the other party and its officers, directors, employees, agents and representatives from any and all claims, losses, damages or expenses, including but not limited to, court costs, fees and expenses of counsel and attorney fees to the extent any such claim, loss, or damage results from a breach of the terms of the Agreement by a party, or resulting from the death or bodily injury for any person or damage to any property to the extent it was caused by the negligent act, willful misconduct, tortious or other unlawful act, error or omission of a party or its officers, directors, employees, agents and representatives in connection with the subject matter of this Agreement.
16. **JURISDICTION:** This Agreement shall be governed by and construed according to the laws of the State of Illinois applicable to Agreements wholly negotiated, executed and performed in Illinois. It constitutes the entire Agreement between parties and may not be modified except in writing signed by duly authorized officer of Proven IT and the Customer.
17. **TRAINING:** The customer agrees to make available and designate a key contact for training on the use of any Proven IT furnished equipment. Should the employment status of designated operator change so as to affect the contact's availability to perform the assignment, the Customer shall inform Proven IT as soon as reasonably practical. 18. **RENEWAL:** This Agreement shall be renewed automatically upon approval by Proven IT unless Customer notifies Proven IT in writing between 90 and 150 days prior to the end of the Agreement term. Customer agrees to pay the then current rates at the beginning of each subsequent renewal Agreement period.

Initials: _____



STATE AND LOCAL GOVERNMENT ADDENDUM

Addendum to Agreement #1039136, between **PALOS HEIGHTS PUBLIC LIBRARY**, as Customer and **Proven Business Systems, LLC**, as Lessor. The words **you** and **your** refer to **Customer**. The words **we**, **us** and **our** refer to **Lessor**.

The parties wish to amend the above-referenced Agreement by adding the following language:

REPRESENTATIONS AND WARRANTIES OF CUSTOMER: You hereby represent and warrant to us that: (a) you have been duly authorized by the Constitution and laws of the applicable jurisdiction and by a resolution or other authority of your governing body to execute and deliver this Agreement and to carry out your obligations hereunder; (b) all legal requirements have been met, and procedures have been followed, including public bidding, in order to ensure the enforceability of this Agreement; (c) this Agreement is in compliance with all laws applicable to you, including any debt limitations or limitations on interest rates or finance charges; (d) the Equipment will be used by you only for essential governmental or proprietary functions of you consistent with the scope of your authority, will not be used in a trade or business of any person or entity, by the federal government or for any personal, family or household use and your need for the Equipment is not expected to diminish during the term of this Agreement; (e) you have funds available to pay contracted Payments until the end of your current appropriation period, and you intend to request funds to make contracted Payments in each appropriation period, from now until the end of the term of this Agreement; and (f) your exact legal name is as set forth on page one of this Agreement.

NON-APPROPRIATION OR RENEWAL: If either sufficient funds are not appropriated to make contracted Payments or any other amounts due under this Agreement or (to the extent required by applicable law) this Agreement is not renewed, this Agreement shall terminate and you shall not be obligated to make contracted Payments under the Agreement beyond the then-current fiscal year for which funds have been appropriated. Upon such an event, you shall, no later than the end of the fiscal year for which contracted Payments have been appropriated, deliver possession of the Equipment to us. If you fail to deliver possession of the Equipment to us, the termination shall nevertheless be effective but you shall be responsible, to the extent permitted by law and legally available funds, for the payment of damages in an amount equal to the portion of contracted Payments thereafter coming due that is attributable to the number of days after the termination during which you fail to deliver possession and for any other loss suffered by us as a result of your failure to deliver possession as required. You shall notify us in writing within seven days after your failure to appropriate funds sufficient for the payment of the contracted Payments or (to the extent required by applicable law) this Agreement is not renewed, but failure to provide such notice shall not operate to extend the Agreement term or result in any liability to you.

TITLE TO THE EQUIPMENT: If the selected purchase option for this Agreement is \$1.00 or \$101.00, unless otherwise required by law, upon your acceptance of the Equipment, title to the Equipment shall be in your name, subject to our interest under this Agreement.

The parties wish to amend the above-referenced Agreement by restating the following language:

Any provision in the Agreement stating this Agreement supersedes any invoice and/or purchase order is hereby amended and restated as follows: "You agree that the terms and conditions of the Agreement and any supplement or schedule thereto and any related acceptance certificate constitutes the entire agreement regarding the financing or lease of the Equipment and supersedes any purchase order, invoice, request for proposal or other related document."

Any provision in the Agreement stating that the Agreement shall automatically renew unless the Equipment is purchased, returned or a notice requirement is satisfied is hereby amended and restated as follows: "This Agreement will renew for month-to-month terms unless you purchase or return the Equipment (according to the conditions herein) or send us written notice at least 30 days (before the end of any term) that you do not want it renewed."

NOTE: SIGNER OF THIS DOCUMENT MUST BE SAME AS ON THE AGREEMENT. A FACSIMILIE OF THIS DOCUMENT WITH SIGNATURE SHALL BE CONSIDERED TO BE AN ORIGINAL. CAPITALIZED TERMS IN THIS DOCUMENT ARE DEFINED AS IN THE AGREEMENT, UNLESS SPECIFICALLY STATED OTHERWISE.

