

MAYWOOD PUBLIC LIBRARY DISTRICT

Board of Trustees Regular Board Meeting

Agenda

January 15, 2025
6:30 PM

1. Call to Order & Roll Call
2. Adoption of Agenda
3. Introduction of Visitors
4. Public Comment (3 minutes)

4a. Patron Ban Appeal

5. FY24 Audit Presentation by Alfredo Rodriguez from Illinois NFP Audit & Tax
6. Strategic Planning Presentation by Kathy Parker from KP Consult
7. Minutes

7a. **Action Item:** Approval of the minutes of the Regular meeting held on and Executive Session Minutes held on December 18, 2024.

8. Communications & Announcements
9. Treasurer's Report

9a. **Action Item:** Approve January 2025 Treasurers Report

9b. **Action Item:** Ratify the Accounts Payable for December 11, 2024, in the amount of \$ 44,231.66 and Approve the Accounts Payable for January 08, 2024, in the amount of \$ 78,267.66

9c. **Action Item:** Approval of Library Payroll for December 24, 2024, in the amount of \$16,829.61, and January 8, 2025, in the amount of \$17,835.33.

9d. **Action Item:** Approve the transfer of \$100,000 from US Bank Primary to US Bank checking to pay invoices and payroll

10. Library Directors Report
11. Committee Reports
12. Old Business

12a. **Discussion/Action Item:** Water Line Inquiry

Executive Session--

MAYWOOD PUBLIC LIBRARY DISTRICT

Board of Trustees
Regular Board Meeting
January 15, 2025
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Pursuant to 5 ILCS 120/2(c)(11), to discuss litigation “when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when a public body finds an action is probable or imminent.”

13. New Business

13a. ***Discussion/Action Item:*** Review of Serving Our Public (Per Capita Grant)

14. Comments from the Board

15. Adjournment

**Regular Board Meeting Minutes
of the
MAYWOOD PUBLIC LIBRARY DISTRICT**

December 18, 2024

1. CALL TO ORDER & ROLL CALL

The Regular Meeting of the Maywood Public Library District Board of Trustees was called to order by President Shakeesta Williams at 6:30 PM on Monday, December 18, 2024, at the Maywood Public Library District.

Secretary Banks conducted the roll call.

Present: Trustee Williams, Barber-Burnside, Sanchez, Banks, Bulter, Rice

Absent: Trustee Villarreal

There was a quorum present to conduct library business.

Also present in person: Interim Library Director Daniela Martinez, and Doreen Berrien

2. ADOPTION OF AGENDA

President Williams asked for a motion to approve the agenda as amended to move items 11b, 11c, and the Executive Session after agenda item number 4 which Trustee Butler called the motion and Trustee Sanchez seconded.

President Williams called for a roll call.

Ayes: Trustee Williams, Sanchez, Banks, Butler, Rice

Nays:

Abstain: Trustee Barber-Burnside

Motion Passed

3. INTRODUCTION OF VISITORS

Taxpayer Stephanie Samuel and Resident Tysha Blackmon

4. PUBLIC COMMENT

Trustee Barber-Burnside comments about the December 18, 2024, minutes reflecting and recording the request for an attorney being present at the October 16, 2024 board meeting.

Trustee Villarreal arrived to the meeting at 6:45 PM.

**Regular Board Meeting Minutes
of the
MAYWOOD PUBLIC LIBRARY DISTRICT**

December 18, 2024

5. EXECUTIVE SESSION

Pursuant to 5ILCS 120/2 (c)(1) "for the purpose to discuss the appointment, employment, compensation, performance or dismissal of specific employees of the public body"

and-

5 ILCS 120/2 (c)(7) " where setting the price for sale or lease of property owned by the public body is being considered".

Trustee Rice exited the meeting at 7:38 PM

6. Approval of appointing Daniela Martinez as the new Executive Library Director for the Maywood Public Library District, with salary and benefits starting the next pay period. President Williams asked for a motion to which Trustee Banks motioned, and Trustee Villarreal seconded.

Ayes: Trustee Williams, Barber-Burnside, Sanchez, Banks, Butler, Villarreal

Nays:

Abstain:

Absent: Trustee Rice

Motion Passed

Trustee Sanchez exited the meeting at 7:45 PM

Trustee Barber-Burnside exited the meeting at 7:50 PM

7. APPROVAL OF MINUTES

President Williams asked for a motion to approve the minutes from Regular meeting held on November 20, 2024, and Special Meeting Minutes held on December 2, 2024. Trustee Villarreal called the motion and Trustee Butler seconded.

President Williams called for a vote. **Motion Passed.**

8. COMMUNICATION & ANNOUNCEMENTS

Library Director Martinez expressed her gratitude to the Village for their help in decorating the library with the lights, as well as the partnership that they had for the Village Lighting Event.

9. TREASURE'S REPORT

**Regular Board Meeting Minutes
of the
MAYWOOD PUBLIC LIBRARY DISTRICT**

December 18, 2024

- 8a. **Action Item:** Approve December 2024 Treasurers Report
- 8b. **Action Item:** Ratify the Accounts Payable for November 13, 2024, in the amount of \$46,184.31 and Approve the Accounts Payable for December 11, 2024, in the amount of \$ 42,753.84
- 8c. **Action Item:** Approval of Library Payroll for November 27, 2024, in the amount of \$19,727.83, and December 11, 2024, in the amount of \$19,219.96
- 8d. **Action Item:** Approve the transfer of \$200,000 from US Bank Primary to US Bank checking to pay invoices and payroll

President Williams read the report to the Board.

President Williams asked for a motion to approve the Treasurer's Report encompassing agenda items 8a through 8d. A motion was made by Trustee Butler and seconded by Trustee Villareal to approve the Treasurer's Report as presented.

President Williams called for a roll call vote.

Questions/Comments from the Board:

None

Ayes: Trustee Williams, Banks, Butler, Villarreal

Nays: n/a

Abstain: n/a

Absent: Trustee Barber-Burnside, Sanchez, Rice

Motion Passed.

10. LIBRARY DIRECTOR'S REPORT

President Williams asked for a motion to approve the Library Director's report. Trustee Butler moved to approve the report and Trustee Villarreal seconded the motion.

Motion Passed.

11. COMMITTEE REPORTS

No committee reports.

12. OLD BUSINESS

11a. **Discussion/Action Item:** Water Line Utility. **No Action Taken.**

13. NEW BUSINESS

**Regular Board Meeting Minutes
of the
MAYWOOD PUBLIC LIBRARY DISTRICT**

December 18, 2024

12a. Discussion/Action Item: Maywood Public Library Foundation. **No Action Taken.**

14. COMMENTS FROM THE BOARD

President Williams wanted to assure the board that she, President Williams, brought the items to the board to be able to discuss and decide together. These items were not meant to pressure the board into a decision, but to bring them the information and feedback from the attorneys. This decision would have then given President Williams and Library Director Martinez a direction for the lot.

President Williams then congratulated Library Director Martinez on the promotion and thanked Library Director for her hard work and dedication.

15. ADJOURNMENT

President Williams asked for a motion to adjourn. Trustee Villarreal moved to adjourn, and Trustee Butler seconded the motion.

President Williams called for a vote.

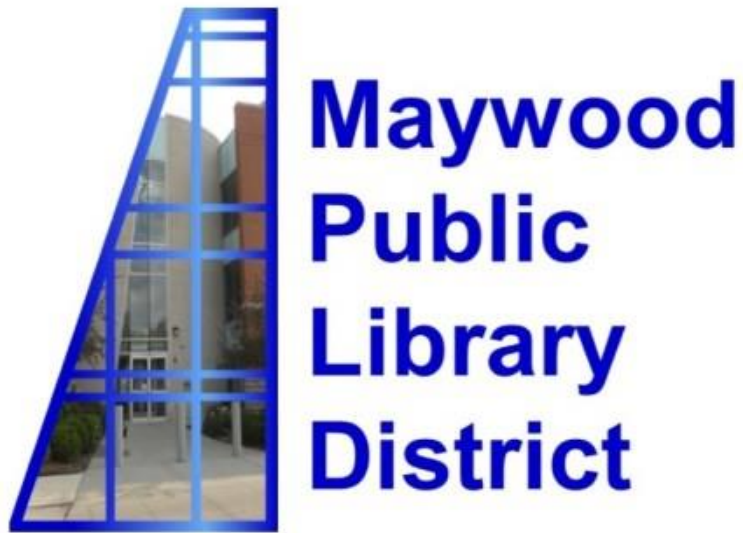
Before the motion passed, resident Tysha Blackmon addressed that she was there for her Patron Ban Hearing. Library Director Martinez stated that it was Resident Blackmon's hearing that was supposed to be under the Public Comment Section. Resident Blackmon stated a hearing isn't Public Comment and asked for an Appeal Hearing with the Board. Since there was a confusion and other board members needed to leave, President Williams apologized stated that her Appeal Hearing will occur in the January 15th, 2025, meeting and will note her say of removing her ban from Library record.

President Williams re-called for a vote.

Motion Passed. The meeting adjourned at 8:17 PM.

SIGNED: _____ DATE: _____

LaSondra Banks, Secretary



MONTHLY FINANCIAL STATEMENTS

JANUARY 2025

MAYWOOD PUBLIC LIBRARY DISTRICT
Summary of Monthly Cash Receipts & Disbursments
As of December 31, 2024

Account	Beginning Bal. 12/1/2024	Monthly Interest	Transfers	Income Property Tax	Other Income	Cash Disbursed	Adjustments Bank Fees	Ending Balance 12/31/2024
US Bank- Primary	\$ 2,086,856.53	\$ 156.00	\$ (200,000.00)	\$ 13,706.35	\$ 63,944.96		\$ (12.00)	\$ 1,964,651.84
US Bank- Accouts Payable	58,067.20	7.45	200,000.00		822.68	(117,083.25)		141,814.08
US Bank-DCEO **	186,149.48							186,149.48
IL Funds - Primary	367,142.11	1,461.20					(95.20)	368,508.11
Cash - Cirulation	150.00							150.00
Petty Cash	65.00							65.00
TOTAL	\$ 2,698,430.32	\$ 1,624.65	\$ -	\$ 13,706.35	\$ 64,767.64	\$ (117,083.25)	\$ (107.20)	\$ 2,661,338.51

	Statement Balance 12/31/2024	Uncleared Transactions @ 12/31/2024	Register Balance @ 12/31/2024
US Bank- Accouts Payable	\$ 141,814.08	\$ (97,582.42)	\$ 44,231.66

Amounts not verified.

** Statement not available

Maywood Public Library
Accounts Payable
January 2025

Vendor	Check Num.	Account	Memo/Description	Amount	Balance
Amazon Capital Services	3571	2100011 Accounts Payable		2,188.63	2,188.63
		4100011 Adult Audio Visual	1TP7-QJ9M-RPYM	74.56	
		4100011 Adult Audio Visual	1P1L-NPRM-WRWG	19.96	
		4100011 Adult Audio Visual	1997-9PXC-4PRN	96.56	
		4100011 Adult Audio Visual	1F76-FYJ9-H7KH	63.02	
		4130011 Library Supplies	17CR-7LTP-HV1R	26.21	
		4130011 Library Supplies	1J4X-H1VT-9NJ7	49.19	
		4131011 Hospitality	" "	10.99	
		4302011 Adult Programming	19V9-JD1W-7JMT	74.72	
		4302011 Adult Programming	1NTY-GF6W-HQRK	41.59	
		4302012 YS Programming	1YFC-P9WC-QFMK	494.69	
		4302012 YS Programming	1YTC-6VCQ-6XT4	66.22	
		4302012 YS Programming	1997-9PXC-HYYC	151.99	
		4302012 YS Programming	1PVP-CWP7-6YT9	107.92	
		4302012 YS Programming	1F66-DNJP-FW6Q	21.42	
		6034011 Per Capita Grant Expenses	1GK6-VVPK-4WH7	74.57	
		6034011 Per Capita Grant Expenses	1FMH-QFWM-FRHN	815.02	
Anderson Elevator	3572	2100011 Accounts Payable	INV-97145-N9D?2, INV-97794-G9N1	1,044.00	1,044.00
		4250011 Contract Maintenance Building	INV-97145-N9D2	732.00	
		4250011 Contract Maintenance Building	INV-97794-G9N1	312.00	
Anderson Pest Solutions	3573	2100011 Accounts Payable	Bill 2486355	90.75	90.75
		4250011 Contract Maintenance Building		90.75	

Maywood Public Library
Accounts Payable
January 2025

Vendor	Check Num.	Account	Memo/Description	Amount	Balance
Baker & Taylor	3574	2100011 Accounts Payable	Various book invoices. See line descriptions.	3,206.67	3,206.67
		6034011 Per Capita Grant Expenses	2038754130	385.37	
		6034011 Per Capita Grant Expenses	2038781952	409.41	
		6034011 Per Capita Grant Expenses	2038741994	358.36	
		6034011 Per Capita Grant Expenses	2038727924	1,671.74	
		6034011 Per Capita Grant Expenses	2038761872	381.79	
Blissful Light, LLC	3575	2100011 Accounts Payable	2/11/25 Program	175.00	175.00
		4302011 Adult Programming		175.00	
Chicago Tribune	3576	2100011 Accounts Payable	60150239	490.29	490.29
		4090011 Periodicals	60150239	490.29	
Comcast	3577	2100011 Accounts Payable	Service From 10/30/24-11/29/24	343.70	343.70
		4106011 Technology	Acct. 8771 20 001 0331433	343.70	
ComEd	3578	2100011 Accounts Payable	ComEd Bill Issued 12/13/24	54.16	54.16
		4225011 Electricity	3278735000	54.16	

Maywood Public Library
Accounts Payable
January 2025

Vendor	Check Num.	Account	Memo/Description	Amount	Balance
Cynthia Shutts	3579	2100011 Accounts Payable	1/30/25 Program	150.00	150.00
		4302011 Adult Programming		150.00	
Doreen J Berrien	3580	2100011 Accounts Payable	December Services	2,537.50	2,537.50
		4170011 Professional Services	December Services	2,537.50	
Globe Life	3581	2100011 Accounts Payable	Acct. 55395 Due 1/1/25	119.24	119.24
		4040011 Healthcare Premium	Acct. 55395 -	119.24	
IDENTI-CHECK	3582	2100011 Accounts Payable	Inv. 24-7067	76.63	76.63
		4170011 Professional Services	Inv. 24-7067	76.63	
Imagine Video Productions	3583	2100011 Accounts Payable		350.00	350.00
		4302011 Adult Programming		350.00	
Independent Construction Services	3584	2100011 Accounts Payable	Inv. 1495	580.00	580.00
		4170011 Professional Services	Inv. 1495	580.00	
Kathryn Hall	3585	2100011 Accounts Payable		2,000.00	2,000.00
		4170011 Professional Services		2,000.00	

Maywood Public Library
Accounts Payable
January 2025

Vendor	Check Num.	Account	Memo/Description	Amount	Balance
Konica Minolta Business Solutions	3586	2100011 Accounts Payable	Copy machine maintenance	174.49	174.49
		4240011 Maintenance of Equipment	297399317	25.97	
		4240011 Maintenance of Equipment	297398933	88.32	
		4240011 Maintenance of Equipment	297410101	60.20	
Libraries First	3587	2100011 Accounts Payable	inv. 8978	260.00	260.00
		4070011 Membership Dues	Museum Adventure Pass for 2025	260.00	
Libraries of Illinois Risk Agency	3588	2100011 Accounts Payable	LIRA Property/Casualty 12/31/24-12/31/25	37,853.62	37,853.62
		9550095 Insurance - Liability	LIRA Property/Casualty 12/31/24-12/31/25	37,853.62	
LRS, LLC	3589	2100011 Accounts Payable	LR6054231	188.62	188.62
		4235011 Garbage	LR6054231	188.62	
MidAmerican Energy	3590	2100011 Accounts Payable	Acct. #228692, End read 12/13/24	6,437.49	6,437.49
		4225011 Electricity	Acct. #228692, End read 12/13/24	6,437.49	
Midwest Tape, LLC	3591	2100011 Accounts Payable	506412705	508.15	508.15
		4100011 Adult Audio Visual	506553463	254.07	

Maywood Public Library
Accounts Payable
January 2025

Vendor	Check Num.	Account	Memo/Description	Amount	Balance
		4100012 YS Audio Visual	"	254.08	
Nicor Gas	3592	2100011 Accounts Payable	Natural Gas 11/14/24-12/13/24	721.16	721.16
		4205011 Natural Gas	485800007	721.16	
Nicor Gas	3593	2100011 Accounts Payable	Natural Gas 11/14/24-12/13/24	5,933.64	5,933.64
		4205011 Natural Gas	5581640000 0	5,933.64	
Peerless Network	3594	2100011 Accounts Payable	Inv. 67129	793.26	793.26
		4150011 Telephone	Inv. 67129	793.26	
Quill LLC	3595	2100011 Accounts Payable	42130356	85.60	85.60
		4130011 Library Supplies	42130356	31.64	
		4131011 Hospitality	" "	53.96	
Risk Program Administrators	3596	2100011 Accounts Payable		2,876.00	2,876.00
		9450094 Insurance - Workers Comp	Inv. 5399008	2,876.00	
Terminix Anderson	3597	2100011 Accounts Payable	Bill 2486355	90.75	90.75
		4250011 Contract Maintenance Building	Bill 2486355	90.75	

Maywood Public Library
Accounts Payable
January 2025

Vendor	Check Num.	Account	Memo/Description	Amount	Balance
Village of Maywood - Health Benefit Fund	3598	2100011 Accounts Payable	Inv. 19222, 20222	5,565.28	5,565.28
		4040011 Healthcare Premium	19222	2,256.62	
		4040011 Healthcare Premium	20222	3,308.66	
IDENTI-CHECK	3599	2100011 Accounts Payable		76.63	76.63
		4170011 Professional Services	T. Graves, Inv. 25-7125	76.63	
US BANK	3600	2100011 Accounts Payable	Various charges	3,296.40	3,296.40
		4106011 Technology	Ref # 5713	23.10	
		4131011 Hospitality	7634	221.91	
		4131011 Hospitality	6082	92.42	
		4302011 Adult Programming	2721	15.00	
		4302012 YS Programming	4403	254.47	
		4130011 Library Supplies	8057	9.99	
		4130011 Library Supplies	7201	31.76	
		4140011 Postage	7306	146.00	
		4302011 Adult Programming	0544	43.38	
		4131011 Hospitality	9350	181.29	
		4302012 YS Programming	"	181.29	
		4131011 Hospitality	2343	42.45	
		4131011 Hospitality	5886	8.82	
		4292011 Special Evnts	7425	388.49	
		4302011 Adult Programming	8702	50.12	
		4302011 Adult Programming	8739	30.91	

Maywood Public Library
Accounts Payable
January 2025

Vendor	Check Num.	Account	Memo/Description	Amount	Balance
		4292011 Special Ewnts	7413	1,575.00	
TOTAL					78,267.66

Wednesday, Jan 08, 2025 11:53:53 AM GMT-8

Maywood Public Library

Statement of Financial Position

As of December 31, 2024

	<u>Total</u>
ASSETS	
Current Assets	
Bank Accounts	
1001011 Petty Cash	325.00
1001511 Cash - Circulation	65.00
1020311 Seaway Bank & Trust - Payroll	0.00
1050011 IL Funds - Primary	368,508.08
1060073 PMA - Construction Fund	22.20
1070411 Bank of New York - Escrow 2	36.60
1080011 US Bank - Primary	1,964,467.29
1080111 US Bank - Accounts Payable	121,579.04
1080211 US Bank - Payroll	0.00
1080311 US Bank SB220079 Grant Account (DCEO)	186,163.21
1080411 US Bank HB210029 Grant Account (DCEO)	0.00
1099011 Cash Allocated to Other Funds	-701,337.74
1099073 Allocated Cash - Bldg Const	45,308.90
1099078 Allocated Cash - Working Cash	258,366.98
1099091 Allocated Cash - FICA Bond	366,313.43
1099092 Allocated Cash - IMRF Fund	101,463.05
1099093 Allocated Cash - Unemp Fund	16,025.37
1099094 Allocated Cash - Workers Comp Fund	8,005.43
1099095 Allocated Cash - Liab Ins Fund	-87,895.42
1099096 Allocated Cash - Audit Fund	-6,250.00
Total Bank Accounts	\$ 2,641,166.42
Total Current Assets	\$ 2,641,166.42
TOTAL ASSETS	\$ 2,641,166.42
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100011 Accounts Payable	-696.08
Total Accounts Payable	-\$ 696.08
Other Current Liabilities	
2101011 Federa I Tax Withheld	-1,453.12
2102011 State Tax Withheld	5,821.96
2103011 FICA Withheld	1,901.72
2104011 IMRF Withheld	-1,761.90
2104511 IMRF-VAC	4,375.33
2105011 Credit Union I Withheld	92.32
2106011 Credit Union II Withheld	385.00
2107011 Medical Insurance Withheld	914.41

Maywood Public Library
Statement of Financial Position
As of December 31, 2024

	Total
2108011 Pebsco Withheld	235.00
2109011 Garnishments Withheld	0.00
2110011 AFLAC Withheld - Pre Tax	17.85
2111011 AFLAC Withheld - Post Tax	0.00
2222211 Cash Advance - Credit Card	163.34
2222411 Due to Library Foundation	0.00
Total Other Current Liabilities	\$ 10,691.91
Total Current Liabilities	\$ 9,995.83
Total Liabilities	\$ 9,995.83
Equity	
2900011 Fund Balance - Library Fund	-385,489.03
2900073 Fund Balance - Bldg Constructi	45,308.90
2900078 Fund Balance - Working Cash	258,366.98
2900091 Fund Balance - FICA Fund	366,313.43
2900092 Fund Balance - IMRF Fund	101,463.05
2900093 Fund Balance - Unemployment	16,025.37
2900094 Fund Balance - Workers Comp	8,005.43
2900095 Fund Balance - Liability Insur	-87,895.32
2900096 Fund Balance - Audit Fund	-6,250.00
Opening Balance Equity	-6,624.18
Retained Earnings	2,025,492.22
Net Revenue	296,453.74
Total Equity	\$ 2,631,170.59
TOTAL LIABILITIES AND EQUITY	\$ 2,641,166.42

Tuesday, Jan 14, 2025 01:08:34 PM GMT-8 - Accrual Basis

Maywood Public Library
Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L
July 2024 - December, 2024

	Total			
	Actual	Budget	over Budget	% of Budget
Revenue				
3001011 Tax Revenue - Current	595,818.81	681,912.00	-86,093.19	87.37%
3001080 Tax Rev Current - Building Fund		30,000.00	-30,000.00	0.00%
3001091 Tax Rev Current - FICA Fund	23,129.19	27,499.98	-4,370.79	84.11%
3001092 Tax Rev Current - IMRF Fund	50,413.30	60,000.00	-9,586.70	84.02%
3001093 Tax Rev Current - Unemp Fund	415.49	850.02	-434.53	48.88%
3001094 Tax Rev Current - Workers Comp Fund	415.49	499.98	-84.49	83.10%
3001095 Tax Rev Current - Liab Ins Fund	18,489.49	22,000.02	-3,510.53	84.04%
3001096 Tax Rev Current - Audit Fund	3,808.71	4,500.00	-691.29	84.64%
3021011 Personal Prop Replacement Tax	57,045.96	70,000.02	-12,954.06	81.49%
3030011 Per Capita Grant	34,998.48	17,381.52	17,616.96	201.35%
3032611 Other Grant Income	102,630.12	28,750.02	73,880.10	356.97%
3033011 DCEO Grant Interest	70.00	75,000.00	-74,930.00	0.09%
3039011 Donations		49.98	-49.98	0.00%
3060011 Fines		49.98	-49.98	0.00%
3070011 Copy Machine	2,120.47	1,750.02	370.45	121.17%
3080011 Lost and Paid		250.02	-250.02	0.00%
3095011 General Sales	3,740.84	75.00	3,665.84	4987.79%
3095511 Book Sales		150.00	-150.00	0.00%
3123011 Vending Machine Income	284.76	750.00	-465.24	37.97%
3125011 Fax Machine		19.98	-19.98	0.00%
3127011 Room Rental Income	15.00	300.00	-285.00	5.00%
3130011 Miscellaneous Income	34.09	250.02	-215.93	13.63%
3132511 Maywood Book Income		49.98	-49.98	0.00%
3302011 Interest - All Bank	970.19	499.98	470.21	194.05%
3304011 Interest - IL Funds Primary	9,281.41	4,999.98	4,281.43	185.63%
3608011 Passport and License Renewal Income	3,593.69	4,999.98	-1,406.29	71.87%
Total Revenue	\$ 907,275.49	\$ 1,032,588.48	-\$ 125,312.99	87.86%
Gross Profit	\$ 907,275.49	\$ 1,032,588.48	-\$ 125,312.99	87.86%
Expenditures				
4010011 Salaries	290,601.09	400,000.02	-109,398.93	72.65%
4040011 Healthcare Premium	6,330.21	19,999.98	-13,669.77	31.65%
4050011 Trustee Development	133.00	3,750.00	-3,617.00	3.55%
4051011 Staff Development	227.00	2,500.02	-2,273.02	9.08%
4052011 Travel	5.57	1,000.02	-994.45	0.56%
4070011 Membership Dues	2,245.00	2,250.00	-5.00	99.78%
4080011 Adult Books	4,599.16	8,500.02	-3,900.86	54.11%
4080012 YS Books	3,313.05	7,500.00	-4,186.95	44.17%
4085011 SWAN Lost Books	452.42	250.02	202.40	180.95%
4090011 Periodicals	2,131.29	1,750.02	381.27	121.79%

Maywood Public Library
Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L
July 2024 - December, 2024

	Total			
	Actual	Budget	over Budget	% of Budget
4100011 Adult Audio Visual	5,007.95	3,000.00	2,007.95	166.93%
4100012 YS Audio Visual	2,110.24	1,249.98	860.26	168.82%
4105011 Software		499.98	-499.98	0.00%
4106011 Technology	6,043.31	4,999.98	1,043.33	120.87%
4130011 Library Supplies	2,316.06	3,499.98	-1,183.92	66.17%
4130012 Patron Services Supplies		750.00	-750.00	0.00%
4130013 Tech Services Supplies	56.09	1,249.98	-1,193.89	4.49%
4130511 Bank Fees	187.68	1,099.98	-912.30	17.06%
4131011 Hospitality	1,659.63	1,500.00	159.63	110.64%
4135011 Printing	147.00	1,500.00	-1,353.00	9.80%
4140011 Postage	1,839.22	2,500.02	-660.80	73.57%
4150011 Telephone	6,296.87	5,250.00	1,046.87	119.94%
4160011 Publicity	6,024.80	7,500.00	-1,475.20	80.33%
4170011 Professional Services	42,633.09	22,500.00	20,133.09	189.48%
4205011 Natural Gas	13,928.78	20,500.02	-6,571.24	67.95%
4210011 Databases & E-Resources	5,721.76	13,000.02	-7,278.26	44.01%
4215011 Water	15,831.83	6,250.02	9,581.81	253.31%
4225011 Electricity	49,310.45	49,999.98	-689.53	98.62%
4235011 Garbage	1,120.82	1,750.02	-629.20	64.05%
4240011 Maintenance of Equipment	3,041.04	18,375.00	-15,333.96	16.55%
4250011 Contract Maintenance Building	26,481.43	32,500.02	-6,018.59	81.48%
4256011 Janitorial Supplies	2,079.75	1,500.00	579.75	138.65%
4260011 General Maintenance - Building	21,373.87	18,375.00	2,998.87	116.32%
4265011 SWAN	12,061.00	13,000.02	-939.02	92.78%
4292011 Special Events	4,267.70	4,999.98	-732.28	85.35%
4302011 Adult Programming	2,215.15	3,499.98	-1,284.83	63.29%
4302012 YS Programming	1,813.32	3,499.98	-1,686.66	51.81%
4310011 Equipment Purchase	11,150.39	3,000.00	8,150.39	371.68%
4311011 Capital Improvements		19,999.98	-19,999.98	0.00%
4320011 Legal Fees	5,053.68	4,999.98	53.70	101.07%
6032011 Misc. Grant Expense	-2,746.08	28,750.02	-31,496.10	-9.55%
6033011 DCEO Grant Expense	8,033.36	175,000.02	-166,966.66	4.59%
6034011 Per Capita Grant Expenses	9,517.16	17,381.52	-7,864.36	54.75%
6123011 Vending Machine Expenses	604.25	750.00	-145.75	80.57%
9150091 FICA Expenditures	21,636.69	34,999.98	-13,363.29	61.82%
9250092 IMRF Expenses - District	13,607.47	18,499.98	-4,892.51	73.55%
9350093 Unemployment Insurance	358.20	850.02	-491.82	42.14%
9450094 Insurance - Workers Comp		550.02	-550.02	0.00%
9550095 Insurance - Liability		19,999.98	-19,999.98	0.00%
9650096 Audit		3,499.98	-3,499.98	0.00%

Maywood Public Library

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

July 2024 - December, 2024

	Total				
	Actual	Budget	over Budget	% of Budget	
Total Expenditures	\$ 610,821.75	\$ 1,020,131.52	-\$ 409,309.77	59.88%	
Net Operating Revenue	\$ 296,453.74	\$ 12,456.96	\$ 283,996.78	2379.82%	
Net Revenue	\$ 296,453.74	\$ 12,456.96	\$ 283,996.78	2379.82%	

Tuesday, Jan 14, 2025 01:00:16 PM GMT-8 - Accrual Basis

Maywood Public Library
Statement of Activity by Class
July - December, 2024

	11 Library Fund	91 FICA Fund	92 IMRF Fund	93 Unemploye nt Fund	94 Workers Comp Fund	95 Liability Insurance Fund	96 Audit Fund	TOTAL
Revenue								
3001011 Tax Revenue - Current	595,818.81							595,818.81
3001091 Tax Rev Current - FICA Fund		23,129.19						23,129.19
3001092 Tax Rev Current - IMRF Fund			50,413.30					50,413.30
3001093 Tax Rev Current - Unemp Fund				415.49				415.49
3001094 Tax Rev Current - WC Fund					415.49			415.49
3001095 Tax Rev Current - Liab Ins Fund						18,489.49		18,489.49
3001096 Tax Rev Current - Audit Fund							3,808.71	3,808.71
3021011 Personal Prop Replacement Tax	57,045.96							57,045.96
3030011 Per Capita Grant	34,998.48							34,998.48
3032611 Other Grant Income	102,630.12							102,630.12
3033011 DCEO Grant Interest	70.00							70.00
3070011 Copy Machine	2,120.47							2,120.47
3095011 General Sales	3,740.84							3,740.84
3123011 Vending Machine Income	284.76							284.76
3127011 Room Rental Income	15.00							15.00
3130011 Miscellaneous Income	34.09							34.09
3302011 Interest - All Bank	970.19							970.19
3304011 Interest - IL Funds Primary	9,281.41							9,281.41
3608011 Passport and Lic. Renewal Income	3,593.69							3,593.69
Total Revenue	\$ 810,603.82	\$ 23,129.19	\$ 50,413.30	\$ 415.49	\$ 415.49	\$ 18,489.49	\$ 3,808.71	\$ 907,275.49
Gross Profit	\$ 810,603.82	\$ 23,129.19	\$ 50,413.30	\$ 415.49	\$ 415.49	\$ 18,489.49	\$ 3,808.71	\$ 907,275.49
Expenditures								
4010011 Salaries	290,601.09							290,601.09
4040011 Healthcare Premium	6,330.21							6,330.21
4050011 Trustee Development	133.00							133.00
4051011 Staff Development	227.00							227.00

Maywood Public Library
Statement of Activity by Class
July - December, 2024

	11 Library Fund	91 FICA Fund	92 IMRF Fund	93 Unemploye nt Fund	94 Workers Comp Fund	95 Liability Insurance Fund	96 Audit Fund	TOTAL
4052011 Travel	5.57							5.57
4070011 Membership Dues	2,245.00							2,245.00
4080011 Adult Books	4,599.16							4,599.16
4080012 YS Books	3,313.05							3,313.05
4085011 SWAN Lost Books	452.42							452.42
4090011 Periodicals	2,131.29							2,131.29
4100011 Adult Audio Visual	5,007.95							5,007.95
4100012 YS Audio Visual	2,110.24							2,110.24
4106011 Technology	6,043.31							6,043.31
4130011 Library Supplies	2,316.06							2,316.06
4130013 Tech Services Supplies	56.09							56.09
4130511 Bank Fees	187.68							187.68
4131011 Hospitality	1,659.63							1,659.63
4135011 Printing	147.00							147.00
4140011 Postage	1,839.22							1,839.22
4150011 Telephone	6,296.87							6,296.87
4160011 Publicity	6,024.80							6,024.80
4170011 Professional Services	42,633.09							42,633.09
4205011 Natural Gas	13,928.78							13,928.78
4210011 Databases & E-Resources	5,721.76							5,721.76
4215011 Water	15,831.83							15,831.83
4225011 Electricity	49,310.45							49,310.45
4235011 Garbage	1,120.82							1,120.82
4240011 Maintenance of Equipment	3,041.04							3,041.04
4250011 Contract Maintenance Building	26,481.43							26,481.43
4256011 Janitorial Supplies	2,079.75							2,079.75
4260011 General Maintenance - Building	21,373.87							21,373.87

Maywood Public Library

Statement of Activity by Class

July - December, 2024

	11 Library Fund	91 FICA Fund	92 IMRF Fund	93 Unemploye nt Fund	94 Workers Comp Fund	95 Liability Insurance Fund	96 Audit Fund	TOTAL
4265011 SWAN	12,061.00							12,061.00
4292011 Special Events	4,267.70							4,267.70
4302011 Adult Programming	2,215.15							2,215.15
4302012 YS Programming	1,813.32							1,813.32
4310011 Equipment Purchase	11,150.39							11,150.39
4320011 Legal Fees	5,053.68							5,053.68
6032011 Misc. Grant Expense	-2,746.08							-2,746.08
6033011 DCEO Grant Expense	8,033.36							8,033.36
6034011 Per Capita Grant Expenses	9,517.16							9,517.16
6123011 Vending Machine Expenses	604.25							604.25
9150091 FICA Expenditures		21,636.69						21,636.69
9250092 IMRF Expenses - District			13,607.47					13,607.47
9350093 Unemployment Insurance				358.20				358.20
Total Expenditures	\$ 575,219.39	\$ 21,636.69	\$ 13,607.47	\$ 358.20	\$ 0.00	\$ 0.00	\$ 0.00	\$ 610,821.75
Net Operating Revenue	\$ 235,384.43	\$ 1,492.50	\$ 36,805.83	\$ 57.29	\$ 415.49	\$ 18,489.49	\$ 3,808.71	\$ 296,453.74
Net Revenue	\$ 235,384.43	\$ 1,492.50	\$ 36,805.83	\$ 57.29	\$ 415.49	\$ 18,489.49	\$ 3,808.71	\$ 296,453.74

Tuesday, Jan 14, 2025 01:16:11 PM GMT-8 - Accrual Basis

Maywood Public Library District
Library Director Report
January 2025

Happy New Year! I am thrilled to submit my first report as the official Executive Library Director of the Maywood Public Library District. As I mentioned before, I am honored to be able to lead a library that I hold dear to the place that it needs to be. The hard work has only begun. I will continue to reach out to our consultant, Kathy Parker, from KP Consult, and to my fellow colleagues from other libraries.

Budget/Finances

As we continue with my transition to Library Director, there are some things routine things that I am doing for the first time. I fully anticipate having a smoother process of gathering the Financial Reports for our business consultant, Doreen Berrien, at our February 2025 Board Meeting. As of January 9, I was finally given access to our accounts and with the capability of downloading the necessary statements.

QuickBooks: In February, I will be working with Doreen and Kathy to change the primary account holder and the existing presets (i.e. automatic emails being sent out). The changes will reflect who currently should have access to the account. After reviewing the process of changing the primary account holder, it is a lengthy process. I will keep the board president updated.

IL GATA Audit: I submitted the IL GATA Audit on January 8th, 2025. However, with this trial-and-error period, I will need to resubmit the application once they release it again.

MPLD FY24 Audit: Alfredo Rodriguez, CPA, Partner from Illinois NFP Audit & Tax, has completed and provided a draft of our FY2024 audit. He will be in to give a presentation to the board. The review states, *"Firms can receive a rating of pass, pass with deficiency(ies) or fail. IL NFP Audit and Tax LLP has received a peer review rating of pass"*.

Facility

Elevator Modernization Project: The prework for our elevator modernization project has begun. We have had Alex, our General Contractor from Colley Elevator, with various other companies to look at our elevator rooms. This month, Alex was in with Timothy P Nicholas, Analise Marie Hernandez and John Erickson from Johnson Control. During this meeting, the elevator room, elevator sections, elevator callback system, and SIMPLEX/Fire System were inspected.

Water: On Wednesday, October 31st, I met with John from T.P.I. Building Code Consultants, Inc., Venus Meadows, Revenue Manager and Al from the Village of Maywood. After inspecting our water lines, it was determined that we have 2 water meters, about 3-5 feet apart on the same water line. John recommended that we have

the sprinkler system to have a separate water line or eliminate the second water meter. However, eliminating the second water meter will cause an increase in both water and sewage cost when using our sprinkler system in the summer. The Village then gave us credit for one of the recent invoices and are now awaiting our response regarding what will happen with the line.

Our attorney has been contacted at the request of the board. Additionally, Kathy and I have gone back to 2021 to see the previous invoices and we are hitting close to \$14,000 for just those months. The next step was to get quotes for removing the second meter or moving the sprinkler line entirely. From the original submission of this report, I will be meeting with a plumber to quote us for both. I anticipate having the quotes and a memo addressed to the board from our attorneys available at the meeting.

Projects

Cintas (AED's and Custodial Supplies): I've met with Luke Cullinan and Benjamin Miller to begin the process of updating our AEDs and Bathroom Supplies. These new AEDs will be placed on each floor, have step-by-step instruction on how to work them, and a Children Mode on them. Our current AEDs are at the end of their shelf life and will be taken by Cintas and will be placed as a credit. Secondly, with the switch from ordering supplies from Quill, Cintas will replace our current manual soap dispensers, hand drying station, and scent booster to automatic systems. These are free of charge and are compliant to the contract that the State of Illinois created with them until 2027. We will not be charge for the devices, only the supplies. I will also be adding an area scent booster to alleviate the odor retention that the rotunda currently experiences.

Williams Architects Building Assessment Reminder: The next step in the building assessment to start on is the water infiltration system at the Carnegie Building. The projects that are in the 1-year repair time frame are: the modernization of our elevators and the water infiltration at the original Carnegie Building, causing damage inside of the walls and at the building foundation.

Smart Lockers Reminder: At the original installation date, the weather dropped too low for the vinyl to adhere to the lockers. Thus, the vinyl was removed and left the small portion that did adhere to the side of the lockers. They will be coming back to finish the process when the weather rises above 40 degrees.

Grants

Per Capita Grant: Per Capita Grant and Expenditure Reports are due January 30, 2025. Last year's Per Capita grant focused on the increase of our overall collection: library of things, digital and print material, and other accessible material. I will be finishing and submitting the grant the week of January 13th. At our January 15th board meeting, I will be presenting the *Serving Our Public Checklist*. This checklist list and breaks down the core standards needed for the Per Capita Grant.

Staff

From the day of my promotion to Library Director, I have been delegating my previous responsibilities to the current staff. Tawnee C., our Head of Patron Services, is now our Passport Facility Manager. John F., our Head of Adult Services, is now leading our combined AS/YS Library Assistant crew. Marcia B., our Outreach/IT Coordinator has fully taken on the Outreach opportunities for the library and drafted our spending for the IL-Tech Grant. Lastly, our Library Assistants and Clerks have eagerly spoken out about new training opportunities to improve our services (notary, digital outreach, displays, decoration, etc.).

The Head of Youth Services job position was posted on December 23rd, 2024. I will begin the first rounds of interviews on January 13th, 2025.

A Maintenance Technician position was posted on January 8th, 2025.

Miscellaneous

Our Staff party took place on January 3rd, 2025, at our library! We had a great time. There was food, games, music, and an opportunity for staff to interact with one another. Our food was catered by New Era Restaurant, located right across the tracks!



Submitted by: Daniela Martinez—Library Director

December 2024 Report – Information Services

General:

Adult Services had a guessing contest where participants had to guess how many chocolates were in a jar. Three people guessed correctly (32 chocolates), so we had a random drawing to select the winner, Larry.



We had three remote Dungeon's & Dragons Saturday morning sessions with 4-5 participants each time.

Our new chess club started in December. Our first session on 12/21 had around 10 people attending, and our second on 1/4 had around 18 people participating. For now the plan is to hold it twice a month. The two gentleman I am collaborating with to run the program have floated the idea of holding it more often.

We participated in Maywood's Christmas tree lighting ceremony on December 7th. The library handed out snacks and hot chocolate. Santa visited the library, and we passed out toys. Daniela had a Storytime.

The original sponsor for our pre-Kwanzaa event on 12/21 withdrew, so the library stepped in to fund the artists who will be presented the program.

We're in discussions with the group who presented the Kwanzaa program to present another program for Black History Month

Starting Wednesday, January 22, we will be hosting a weekly Yoga program in the evening. The grant the organization we partnered with received will fund this program through June 2025. We're also discussing the possibility of partnering with them to have meditation programs at the library as well.

We have partnered with Toastmasters of Maywood to begin holding regular Toastmasters meetings at the library again. The first event was January 13th and will continue on the second Monday of every month.

We've partnered with Grace K. Muller, PhD, an associate professor at Loyola University Chicago, to hold a series on Pregnancy and its effects on a person's body. The three-part series will begin on February 24th.

Programs:

Tuesdays & Thursdays @ 1:00 Quilting and Sewing (3,2,3,2,2,3)

Fridays @ 10:00 Tech Friday (1)

Saturdays @ 10:00 Resume Relief

Thursdays @ 4:00 Avoidance Club

December 5 @ 4:00 (1)

December 12 @ 4:00 (1)

December 19 @ 4:00 (1)

Dungeons & Dragons: Learn the basics of table top role playing games, play Dungeons & Dragon, and join our remote Campaign

December 7 @ 10:00 DND Campaign (Zoom) (5)

December 14 @ 10:00 DND Campaign (Zoom) (4)

December 21 @ 10:00 DND Campaign (Zoom) (5)

Stop by for Bingo. Win a prize! (4, 5)

December 3 @ 1:00 Bingo

December 10 @ 1:00 Bingo

Chess

December 21 @ 11:00 (9)

Vision Board Sessions

December 5 @ 6:00 (5)

December 19 @ 6:00 (0)

December 3 @ 5:30 STEM for Adults

December 5 @ 6:00 Family Game Night (0)

December 10 ILP Raina Telgemeier

December 11 @ 6:00 Adult Anime Club (0)

December 12 @ 4:00 Bilingual Pilates (2)

December 14th @ 12:00 Unity Discussion Group (5)

December 17 @ 10:00 Basic PCs (0)

December 17 @ 1:00 Cricut Demo (2)

December 17 @ 6:00 Adult Craft: Penguin Sock Craft (9)

December 17 @ 5:00 Mindfulness Meditation (0)

December 18 @ 3:30 Plant Swap (3 people showed but 12 people interacted with the program)

December 19 @ 6:30 Book Discussion (0)

December 20-22 ILP Little Women

December 21 @ 11:00 Movin' Legacy Pre-Kwanzaa Celebration: Embodied Heritage and the Kwanzaa Principles (18)

December 2024 Statistics - Information Services Dept.

Wix

Website Visits 1485

Event Registrations 68

My Pc

Center Users 497

Youth Users 304

Copier

Faxing 158 pages

Scanning 535 pages

Printing 2203 pages

Copies 1334 pages

eRead IL: 21 checkouts

Kanopy 121 visits, 16 plays

Hoopla 8 new users; 215 Checkouts

OverDrive (Libby) 16 new users; 204 checkouts

Social Media

Facebook 1.2k likes, 1.7k followers

Instagram 645 followers

Twitter 121
followers

TikTok 44.3k likes, 1799 followers

OCLC 0 checkouts, 8 holds filled

EBSCO: 28 Database Requests

Museum Adventure Pass: 19 passes generated

Explore More Illinois: 0 passes generated

Local History: 3 requests

Reference Questions : We average about 7 questions a day

Submitted by: John Fruit, Head of Information Services

Maywood Public Library District

Patron and Technical Services Department Report December 2024

General

Hello, here is the report for the Patron and Technical Services department for December 2024.

We had our library in-service training this month. During our department meeting, we covered many questions and new ideas, such as holding a contest for a new library card design. That will likely not happen until the new year though. We need to use up our current cards.

I am continuing to work on getting patron services staff feeling more involved with the other departments and the library as a whole. Andrea covers books and assists with technical services processing. Kevin uses his graphic design skills to create the signs we use at the patron services desk to advertise programs and other information. Brenda and Yaricel are great at designing seasonal decorations for the patron services desk.

Passports and Notaries

Both Claire H. and Claire C. have expressed interest in becoming passport agents. Once I have become the official passport manager for the library, I will get them started on the training to become agents. This will help increase our availability to do passport applications for patrons.

November Passport Stats: **33** passport applications processed (that's up from November 2023, when we had 30 applications). November seems to be a busy time for passports!

Technical Services

Stephanie Samuel retired at the end of the month/beginning of December. In next month's report I will have statistics for how many books we are processing and cataloging per month.

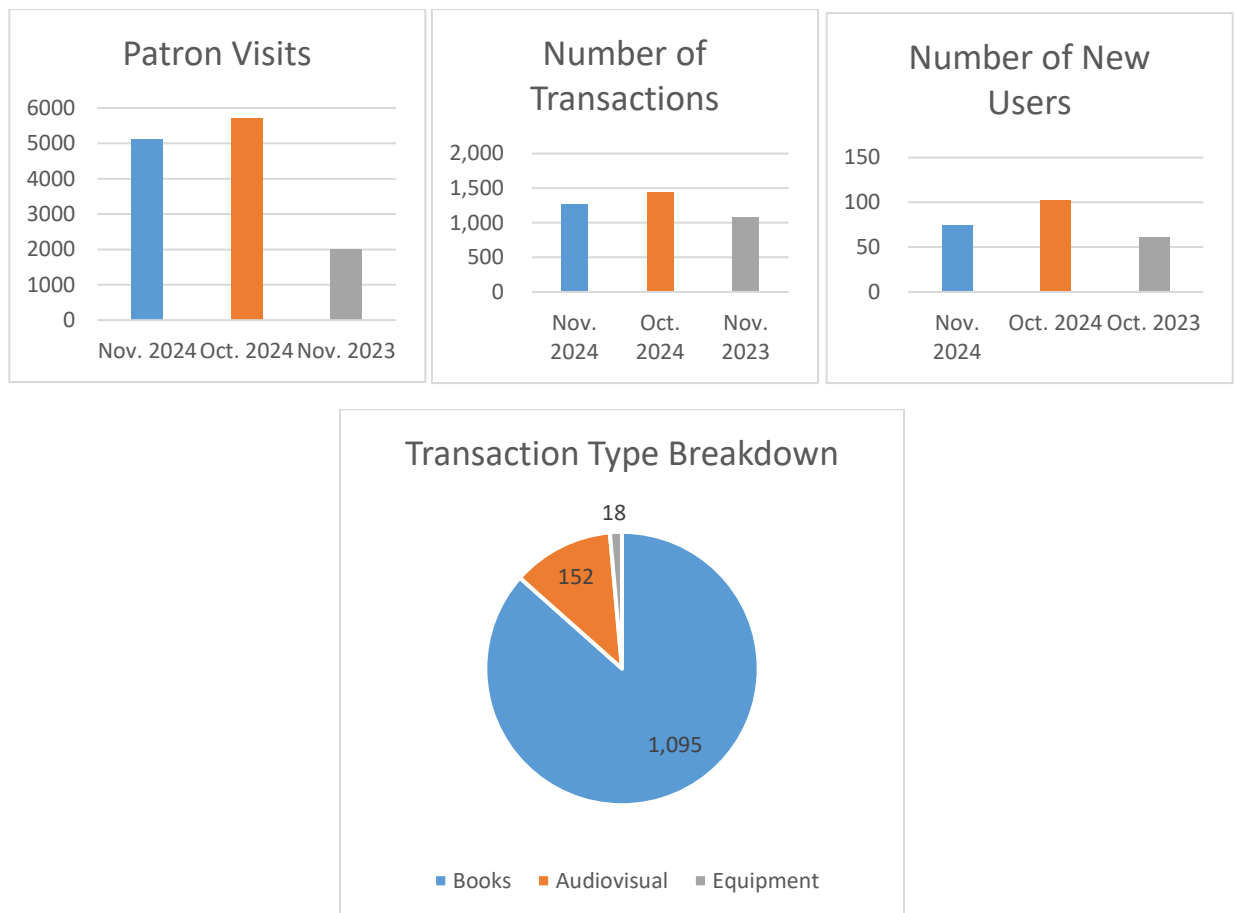
Patron Services Statistics

5,126 patrons visited the Library (10% decrease from October)

1,265 transactions (16.9% increase from November 2023)

- 1,095 Books
- 0 Periodicals
- 152 Audiovisual (DVDs, video games, audiobooks)
- 18 Equipment/Library of Things

74 New Patron Cards (21.3% increase from November 2023)



Submitted by: Tawnee Calhoun, Head of Patron and Technical Services



Outreach/Technology Department Monthly Report

December 2024

- The skin cover for the external Smart Lockers will be completed in Spring 2025. The weather has gotten too cold for the job to be finished, as warm weather conditions are required during installation.
- We are getting even closer to replacing the phone system. I have begun the process of finding discount replacement phones if possible. The new system will be completely cloud-based.
- The replacement cables for the device charging stations will be installed soon. Only a few of them need to be replaced. Usage of the charging stations remains high.
- We are exploring the possibility of upgrading our Internet Service with Comcast Business. We will need to increase our speed as more and more technology becomes available, especially with the new cloud-based phone system.

Outreach Visits

I am developing an action plan to distribute our newsletter to various community facilities. I'm hoping to continue this process for the entire year. I'm currently generating a distribution list. No planned visits or invitations are currently scheduled.

Marcia Burton
Outreach/Technology Department

Maywood Public Library District
Youth Services Department Report
January 2024

Overview

Happy 2025! We are excited to start this new year with new programs. Take a look at the January-February 2025 Newsletter for all the new YS programs!

Programming

Anime Club, Chess Club, and Lego Club have constant members each week.

Art Club (Tweens and Teens) is a club only for tweens and teens where we make art and crafts that are a little more challenging. This time we've used air clay to create figurines.

Cookie Decorating Contest was such a fun time! Families were excited to get their decorating skills on. This year, we selected smaller cookies with more toppings to have more creative pieces.

Crafty Afternoons ranged from

Finding the Elves always makes the kids so excited! This year, we hid 200 elves for kids 7-13 on the YS floor, and 50 for 0-6 in the YS Multipurpose Room. Each group had a total of 20 minutes to find as many elves as possible. The kid with the most elves won a \$50 dollar gift card! Secondly, to add more excitement, we selected a number that can be found on the back of the elf. Whoever had that number won a \$25 gift card.

Jewelry Crew (Tweens and Teens): This club was created to show tweens and teens how to create and design their own jewelry. The participants had fun and were raving about the next project. The third meeting was creating earrings.

Letters to Santa is making its 5th appearance on our YS program schedule. Letters to Santa is a program for the library to give gifts to Maywood youth with a sense of magic! We grant the first 50 letters that are written and submitted to the YS Department. There is a \$25 limit.

Making Mondays, Tinker Toys, and Weekenders are programs that continue to promote creativity and curiosity. Our patrons can explore different mediums of art and material, thus allowing them to venture into complex designs.

Movie Monday is a wonderful way to enjoy a family movie at the library with some light snacks. During this month, we've had 2 movies showing each month, one that was all ages, and another that was rated PG-13. The intent was to capture the participation of tweens and teens with movies they would be inclined to watch.

Storytimes continue to have multiple sessions with different ages.

Scavenger Hunt and Trivia Week are both passive programs that allow patrons to explore places in our department that they typically would not venture to, and a chance to learn some unique facts. With every token or trivia question found, they win a sticker or a piece of candy.

Mario Kart Monday, Overcooked Wednesday, and Ultimate Saturday were unveiled this season and were received with a huge participation rate. The pattern of these gaming sessions resulted in having them twice a month this autumn season.

Volunteering Hour is a weekly schedule time frame for student or adults to earn community service hours.

Community Outreach & Professional Development

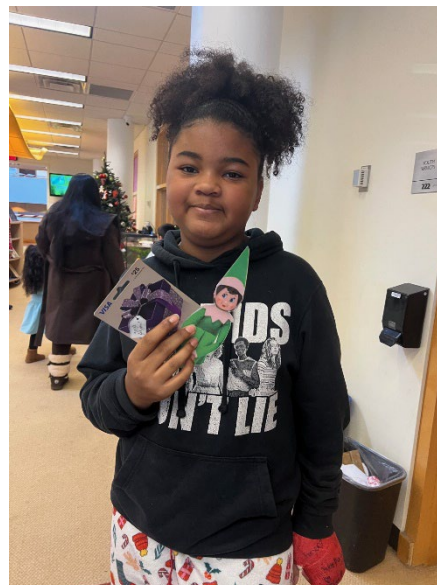
1. Reaching Forward North Conference Committee | Monthly meetings

- a. Reaching Forward North is an annual professional development conference for library support staff in central and northern Illinois. With a commitment to providing quality training and information, Reaching Forward North strives to be the premier professional development opportunity in Chicagoland and surrounding areas.

2. Village of Maywood Tree Lighting | Saturday, December 7 @ 4:00 PM-7:00PM

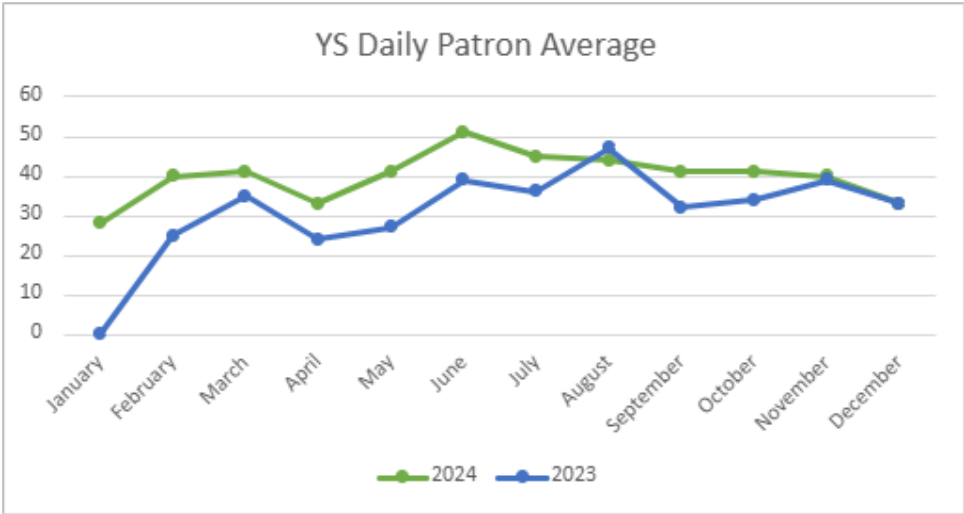
- a. This event was a partnership between significant organizations of the community: Village of Maywood, Proviso East, District 89, and others. We provided cookies, photos and presents with Santa, a Christmas Storytime, and other sweet treats.

Highlights

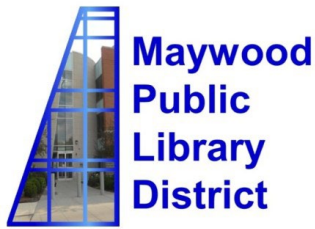


Youth Services Department Statistics November 2024

Program	Date & Time	Attendance	Audience
Anime Club	12/07 @ 2:00 PM	0	Tweens and Teens
Crafty Afternoons	12/04 @ 5:00 PM	32	All
	12/11 @ 5:00 PM	29	All
	12/28 @ 5:00 PM	24	All
Find the Elves	12/14 @ 3:00 PM	36	All
	12/20 @ 2:00 PM	10	All
Jewelry Crew	12/27 @ 4:00 PM	Cancelled	Tweens and Teens
Journaling	12/12 @ 5:00 PM	0	Tweens and Teens
Lego Club	12/08 @ 11:00 AM	4	Kids
Movie Monday	12/09 @ 4:30 PM	2	All
	12/23 @ 5:30 PM	4	Tweens and Teens
Cookie Decorating	12/14 @ 12:00 PM	46	All
Letters to Santa	11/24-12/2	52	All
Village Tree Lighting	12/07 @ 4:00 PM	84	All
Making Mondays	12/18 @ 11:30 AM	3	Kids
	12/18 @ 5:00 PM	6	Kids
Movie Monday	12/11 @ 4:30 PM	5	All
Overcooked Wednesday	12/18 @ 7:00 PM	Cancelled	Tweens and Teens
Storytime	12/02 @ 10:30 AM	4	Kids
	12/10 @ 10:30 AM	2	Kids
	12/14 @ 10:30 AM	6	Kids
	12/16 @ 10:30 AM	3	Kids
	12/23 @ 10:30 AM	4	All
	12/31 @ 10:30 AM	2	Tweens and Teens
Volunteering Hours	12/05 @ 3:00 PM	0	Tweens and Teens
	12/12 @ 3:00 PM	0	Tweens and Teens
	12/19 @ 3:00 PM	0	Tweens and Teens
	12/26 @ 3:00 PM	Cancelled	Tweens and Teens
Ultimate Saturdays	12/08 @ 3:00 PM	0	Tweens and Teens
	12/21 @ 3:00 PM	0	Tweens and Teens
Weekenders	12/12-12/13	3	All



Submitted by: Daniela Martinez – Library Director



Serving Our Public 4.0: Standards for Illinois Public Libraries

Per Capita Grant Review

MPLD Status Summary

Chapter- Standard or Checklist	FY23 Grant app	FY24 Grant app	FY25 Grant App
Chapter 1 Core Standards			
Core 1 The library provides uniformly gracious, friendly, timely, and reliable service to all users	Y	Y	Y
Core 2 The library is established and operates in compliance with Chapter 75 of the <i>Illinois Compiled Statutes</i>	Y	Y	Y
Core 3 The library is governed by a board of trustees elected or appointed and constituted in compliance with the relevant sections of Chapter 75 of the <i>Illinois Compiled Statutes</i> .	Y	Y	Y
Core 4 The library complies with all other state and federal laws that affect library operations.	Y	Y	Y
Core 5 The library adopts and adheres to the principles set forth in the American Library Association's (ALA) <i>Library Bill of Rights</i> and other ALA intellectual freedom statements and interpretations	Y	Y	Y
Core 6 The library adopts and adheres to the <i>Code of Ethics of the American Library Association</i> . The library adopts and adheres to the <i>Public Library Trustee Ethics Statement</i> , developed by United for Libraries, a division of ALA.	Y	Y	Y
Core 7 The board of trustees adopts written bylaws that outline the board's purpose and operational procedures and address conflict-of-interest issues	Y – needs to be reviewed		
Core 8 The board of trustees appoints a qualified librarian as library administrator and delegates active management of the library to the library administrator. (For the purposes of this document, a qualified librarian is a person holding a Master of Library Science (MLS), Master Science in LIS, Master of Library and Information Science (MLIS), or other comparable degree from an ALA-accredited program and/or actively participates in continuing education opportunities each year offered by the Illinois State Library, regional library systems, and the Illinois Library Association. Library boards and communities should strive to have a minimum of one staff member holding an ALA accredited master's degree.)	Y – will have one by the time the grant is due in January 2023		Y
Core 9 The board of trustees meets regularly, in accordance with the <i>Illinois Compiled Statutes</i> , with the library administrator in attendance. All board meetings and board committee meetings shall comply with the <i>Open Meetings Act</i> .	Y		Y

Core 10 The board of trustees has exclusive control of the expenditure of all monies collected, donated, or appropriated for the library fund and all property owned by the library.	Y		Y
Core 11 The library has a board-approved written budget. The budget is developed annually by the library administrator and the board with input from the staff	Y		Y
Core 12 The board of trustees annually determines if the library's revenues are sufficient to meet the needs of the community. If the revenues are not sufficient, the board of trustees will take action to increase the library's revenues.	Y		Y
Core 13 The library has a board-approved mission statement, a long-range/strategic plan, disaster prevention and recovery plan, collection management policy, personnel policy, technology plan, and other policies as appropriate to the library's operation and regularly updates and maintains them as appropriate.	N – this is to be worked on by new library director in coming year		Y-Currently in the process of a strategic plan. Have had focus groups and surveys.
Core 14 The library administrator presents written monthly reports, including statistics, on library operations to the board of trustees. In addition, monthly fiscal reports are presented by the library administrator and/or the library board treasurer.	Y		Y
Core 15 The board of trustees annually reviews the performance of the library administrator	N – will going forward		Y
Core 16 The library is a member of an Illinois regional library system, fulfills the membership requirements of its system, is a responsible partner in the Illinois Library and Information Network (ILLINET), and participates in resource sharing through interlibrary loan and reciprocal borrowing.	Y		Y
Core 17 The library provides access to resource sharing databases, participates in resource sharing by entering the library's collections into a regional, statewide, or national database, and actively promotes resource sharing via interlibrary loan and reciprocal borrowing	Y		Y
Core 18 The library utilizes a variety of methods to communicate with its community	Y		Y
Core 19 The library is located in a facility designed or renovated for library purposes and complies with all applicable local, state, and federal codes.	Y		Y
Core 20 A library is open a minimum of fifteen hours per week according to the <i>Illinois Administrative Code</i> [23 Ill. Adm. Code 3030.110].	Y		Y
Core 21 As a baseline, the library appropriates money to major budget categories (personnel, benefits, library materials, other operating expenditures) using the <i>Illinois Public Library Annual Report</i> statewide percentages analysis	Y		Y
Core 22 The library board and staff promote the collections and services available to its community.	Y		Y

Core 23 At least every five years, and more frequently, if necessary, the library conducts a review to determine if the library is providing facilities, collections and services in a quantity, at a time, and in a manner that meets the needs of the community.	Y		Y
Chapter 2 - Governance and Administration Checklist			
Library has an elected or appointed board of trustees	Y		Y
Library has a qualified library administrator	Y		Y
Library administrator files an <i>Illinois Public Library Annual Report</i> (IPLAR) with the Illinois State Library	Y		Y
Library administrator prepares monthly reports (including statistics) of operations and services for the boards review	Y		Y
Library administrator and/or library board prepares monthly fiscal reports the board's review	Y		Y
Library has a mission statement and a long-range/strategic plan	N – work on		N-in the middle of a strategic plan
Library maintains an understanding of the community by surveys, hearings, and other means	N – work on		Y-has started to collect feedback for programs
Library board reviews library policies on a regular basis.	N-working on		N-currently working on it
Library board members participate in local, state, regional, and national decision making that will benefit libraries	Y		Y
Library develops an orientation program for new board members.	Y		Y
Library board members attend local, regional, state, and national conferences pertinent to libraries when fiscally possible	Y		Y
Library keeps adequate records of library operations and follows proper procedures for disposal of records	N- not sure		Y- we've changed our patron applications storage, along with other information in a timely manner
Library complies and keeps current with appropriate Illinois and federal laws pertaining to public libraries	Y		Y
Library has a board-approved set of written by laws that govern the conduct of the board of trustees and its relationship to the library and staff	Y -need updating		Y
Library maintains insurance covering property and liability, including volunteer liability	Y		Y
Library has a written succession plan focused on both internal and external talent development to fill anticipated needs for library leadership and other key personnel	N – work on		Y-Currently working on it
Chapter 3 - Personnel Checklist			
Library has a board approved personnel policy	N – working on		Y
The library complies with state and federal laws that affect library operations	Y		Y
Library has staffing levels that are sufficient to carry out the library's mission	Y		Y

Library has job descriptions and a salary schedule for all library positions. The job descriptions and salary schedule are periodically reviewed and revised as needed	Y		Y
Library's hiring practices are in compliance with EEOC guidelines and the Americans with Disabilities Act	Y		Y
Library salaries and fringe benefits account for up to 70 percent of total operations budget	N – far below		N
Library gives each new employee a thorough orientation	N – working on		Y
Library evaluates staff annually	N- work on		Y-has done it for 3 years
Library staff and administration attend local, regional, state, and national conferences as well as training workshops and seminars where feasible	N – working on		Y
Public library trustees and administrators are aware of federal, state, and local statutes and regulations relevant to personnel administration	? not sure		Not sure
Chapter 4 - Access Checklist			
The library provides the right amount of space of the right kind to meet the provisions of its long range plan	Y		Y
At least once every five years, the board directs a review of the library's long-term space needs	N – work on		Y- had an Assessment in FY23-24
The staff are familiar with the requirements contained in the <i>Americans with Disabilities Act</i> (ADA) and work to address deficiencies in order to provide universal access to all patrons	Y		Y
The library, including branches or other service points, is located at a site that is determined to be most convenient for the community	Y		Y
The library provides adequate, safe, well-lighted, and convenient parking during all hours of services.	Y		Y
The library has the minimum required number of parking spaces	Y		Y
The library's entrance is easily identified, clearly visible, and well lighted	Y		Y
The library has an identifying sign clearly visible from the street. Additional signs guide users from arterial streets to the library	N -work on		N-still working on it
The library has adequate internal signage	N – work on		N-currently working on it
The library's lighting levels comply with lighting standards	Y		Y
All signage is in compliance with applicable federal, state, and local regulations	?		
The library building supports the implementation of current and future telecommunications and electronic information technologies	?		Y
The library has sturdy and comfortable furnishings in sufficient quantity to meet user needs	Y		Y
Space is allocated for child and family use with furniture and equipment designed for use by children	Y		Y
The library has enough shelving and other types of display and storage to provide patrons with easy access to all materials	Y		Y
Chapter 5 – Building Infrastructure and Maintenance Standards			
The library building should be maintained in a clean and sanitary condition at all times. Cleaning schedule should depend on frequency of use, and other factors.	Y		Y
Electrical and mechanical rooms should be checked twice per year to ensure they are kept clean and clear of obstructions to reach the equipment	Y		Y

Elevators should be maintained at least annually, and should comply with applicable codes for safety	Y		Y
Roofs should be maintained at least twice a year or more frequently if required by the warranty. Additional inspection and maintenance work should be performed after every occasion where a contractor performs work on the roof (e.g., a rooftop chiller is replaced)	Y		Y
The building facade should be inspected once a year	N -work on		
Parking lot resealing and restriping should be performed every one to three years.	?		Y-was resealed in 2024
HVAC systems should be inspected and maintained at least twice a year (before summer and winter	Y		Y
Alarm system should be checked for proper operation at least once a year	Y		Y
Lighting should be inspected and replaced at least once every three months, unless they are inspected on a regular basis by the building staff. In some cases, defective lights must be replaced immediately. This includes exit lights, parking lot lights, and building exterior lights	Y -now it will be checked		Y
Emergency lighting should be checked once a month	N – work on		Y
Sprinkler systems should be inspected as required by code, but at least once per year	Y		Y
Automatic doors should be inspected, adjusted and lubricated as required by code, but at least once every 6 months. Such doors may require more frequent work depending on traffic	N – work on		N-working on it
Plumbing—Toilets, domestic water heater, and faucets: These systems should be maintained at least twice per year, including rodding of drain lines. Many components such as toilets may require maintenance on an as-needed basis. Sump pumps and back-up systems should be checked more frequently	N- work on		N-working on it
Landscaping should be maintained weekly during season, and at least twice per year for cleanup, trimming, etc	Y		Y
Landscaping sprinklers should be checked and maintained twice a year.	Y		Y
Carpet mats should be vacuumed on a regular basis, and shampooed at least once per year. Worn, loose, or torn carpeting should be replaced on an as-needed basis	N – work on		Y
Hard surface flooring should receive thorough cleaning and/or polishing once per year	N – work on		N-working on it
Window cleaning should be performed at least once per year	N – work on		Y
Parking garages should be inspected and cleaned on an annual basis. Cleaning should include power washing to remove salt and other deposits	N/A		N/A
Other unique features, such as fountains, fireplaces, indoor planters, etc. should also be maintained on an as-required basis	N/A		N/A
Emergence generators should be checked for proper operation every week, and serviced as required by manufacturer	N/A		N/A
Snow removal should be performed on an as-needed basis (either self-performed or contracted)	Y		Y
Egress paths should be checked once a month to ensure they are maintained open and free of obstructions	Y		Y
Facility Management Checklist – Ongoing Facility Maintenance Checklist			
Tuck pointing of masonry: On an as-needed basis	N – work on		N
Sealant repairs (window perimeters, masonry joints, etc.): On a three-to-five-year interval	N		N
Interior painting and wall coverings: On an as-needed basis	Y		Y
Exterior painting including steel members that may corrode such as railings, etc.: Typically, once every three to five years	N/A		N/A
Wood and trim components: On an as-needed basis.	N		N

Exterior and Interior Signage: Evaluate the appropriateness and condition of your signage once a year	N		N
Windows: Replace broken seals broken glass, caulking and glazing as needed	N		N
Parking lot: Perform patching, sidewalk repairs such as mud jacking, curb repairs, etc. as needed.	N		N
Landscaping: Inspect trees and sod replacement every one to two years	Y		Y
Graffiti removal: Perform on an as-needed basis	Y		Y
Fencing repairs and painting: Perform on an as-needed basis. Painting is typically required every three to five years	N/A		N/A
Hardware: Items such as door knobs, locks, etc. should be repaired on an as-needed basis	N		Y
Facility Management Checklist - Capital Project Checklist			
<i>Warranties and professional consultation should determine capital project items</i>			
Parking lot reconstruction (not routine sealing)			N
Re-roofing			N
Window replacement			N
HVAC equipment replacement			Y-One unit
Lighting replacements and upgrades			N
Building additions			N
Interior remodeling (carpeting, walls, furnishings, etc)			Y-carpet replacement on 1 st floor
Utility infrastructure including electrical feeds, cabling, fiber optics, generators, IT infrastructure, technology upgrades			N
Major façade repairs			N
Major code upgrades			N
Facility Management Checklist - Capital Asset Plan Checklist			
<i>Any item that is not accounted for in library operating budget should be on this list.</i>			
Site elements such as parking lots, paving, site furnishings and signs			N
HVAC systems			N
Plumbing			N
Elevators			N-Ongoing
Building envelope including façade, windows and roofs			N
Furnishings			N
Facility Management Checklist - Environmentally Friendly Components			
<i>The best time to upgrade for energy code conformance is when a library does replacement of library systems</i>			
Roof			N
Mechanical Systems			N
Windows			N
Library façade repair or replacement			N
Lighting/LED			N
Low-flow/water savings			Y-Replaced lightbulbs to LED on 1 st floor.

			N
Chapter 6 - Safety Checklist			
The library provides a list of emergency call numbers at all staff phones in the library	N – work on		Y
The library has a floor plan that shows entrances, exits, location of emergency supplies, fire alarms, and fire extinguishers	N – work on		Y
The library has an emergency manual and disaster plan	N – work on		N-working on it
The library provides emergency training for staff, including fire and tornado drills, use of fire extinguishers, and location of the first aid kit, NARCAN® kit, and an automated external defibrillator	N – working on		Y
The library provides a call list and contact information that is reviewed biannually	Y		Y
Emergency medical supplies are stored in a designated location and are accessible to staff	Y		Y
Emergency equipment such as electric, gas and water switches, fire extinguishers, and fire alarms are noted on a library floor plan and are tested biannually	N – work on		N-working on it
A prioritization list shows what should be salvaged in order of importance	N – work on		N-working on it
A building safety checklist includes daily, weekly, quarterly, semi-annual, and annual safety procedures	N – work on		N-working on it
A procedure exists for letting staff know when it is unsafe to enter the building	N – work on		N-working on it
The library has a designated tornado shelter	Y		Y
Emergency exits and evacuation routes out of the library and to the tornado shelter are clearly marked. Fire extinguishers are clearly marked	N – work on		Y
The library provides adequate security for staff, users, and collections	Y		Y
The library has a strong relationship with local police and community safety personnel and communicates with them on a regular basis about safety issues affecting the library	N – work on		Y
At least two people (one of whom may be a volunteer) shall be on duty during all open hours of operation	Y		Y
Copies of the emergency manual and disaster plan are provided to community safety personnel	N – work on		N-working on it
Chapter 7 - Collection Management Checklist			
The library board of trustees ensures that the library has a publicly funded budget to purchase materials	Y		Y
The minimum annual expenditure for materials for any size library should be a minimum of 8 to 12 percent of the operating budget	N		N
Library budgets should put priority on purchasing materials that best serve their community	Y		Y
The library has a written collection development policy approved by the board	Y -needs update		Y
Materials are cataloged according to standard library practices utilizing MARC 21, AACR2 Rules, Sears/LC subject headings, and RDA	Y		Y
Library collections are evaluated annually to measure the effectiveness of community use of the collection and weeded if deemed appropriate	N		Y
The library considers forming a cooperative collection plan with other libraries in close proximity to one another	Y		Y

The library strives to complement its print collection by purchasing electronic materials and making them available to patrons through a variety of methods	Y		Y
The library publicizes and promotes interlibrary loan to its patrons	Y		Y
Library staff is trained in and follows policies and procedures related to the ILLINET <i>Interlibrary Loan Code</i> and the ALA <i>Interlibrary Loan Code</i> . Libraries agree to be responsible borrowers and lenders	Y		Y
Chapter 8 - System Member Responsibilities and Resource Sharing Checklist			
Library staff and library board members are aware of the services offered by the regional library systems and the Illinois State Library. The library promotes statewide cooperative services in addition to their own local services.	Y		Y
Library resources, information and expertise are available via interlibrary loan, reciprocal borrowing, ad other formal cooperative agreements, and the library participates in system delivery	Y		Y
The library abides by the ILLINET Interlibrary Loan Code as well as other formal regional/consortial agreements	Y		Y
The library administrator, library staff and library board members actively participate as members of boards, committees, task forces, advisory councils etc, at various levels, including the regional library system, The Illinois State Library, the Illinois Library Association and bring a regional and statewide perspective that envisions all types of libraries, not just their local library and library types.	N – work on		N-working on it
The library, in cooperation with regional library systems and the Illinois State Library promotes statewide tax-supported public library service for every Illinois resident	Y		Y
If a legally established pubic library currently does not meet the eligibility requirements for Illinois State Library/Illinois Office of the Secretary of State grants, the library should work in cooperation with its regional library systems regarding grant eligibility and compliance.	N/A		N/A
Chapter 9 - Public Services: Reference Service Checklist			
All basic services are available when the library is open	Y		Y
The library has a reference service policy	Y – update		Y
The library provides staff trained in reference service to meet the needs of patrons who have challenges with disabilities, language, and literacy	Y		Y
The library participates in interlibrary loan and resource sharing to help provide accurate and timely reference service	Y		Y
The library is aware of the importance of accuracy in reference service and relies on information sources of demonstrated currency and authority	Y		Y
The library supports training in the use of technologies necessary to access electronic resources, including training for persons with disabilities in the use of adaptive equipment and software	Y		Y
The library provides easy access to accurate and up-to-date community information	Y		Y
The library provides access to local ordinances or codes of all municipalities within its service boundaries	Y		Y
The library provides access to local and state maps.	Y		Y
The library provides access to the minutes of local government meetings. These include but are not limited to municipal (village, township, or city) and school board meetings	Y		Y
The library provides voter information, including precinct boundaries and location of polling places	Y		Y
The library provides information about local history and events	Y		Y
The library has at least one current reference resource for each subject area	Y		Y

Staff has access to a telephone or computer to receive and respond to requests for information and materials and to contact other agencies for information	Y		Y
Staff members are encouraged to attend at least one relevant continuing education event each year	Y		Y
The library evaluates its reference service on an annual basis	Y		Y
Reader's Advisory Service Checklist			
All basic services are available when the library is open	Y		Y
The library has competently trained staff that has thorough knowledge of popular authors and titles	Y		Y
The library maintains a well-rounded collection of both fiction and nonfiction titles	Y		Y
The library participates in interlibrary loan and resource sharing to help provide accurate and timely reader's advisory service	Y		Y
The library maintains a basic collection of reader's advisory reference materials	Y		Y
All staff members attend at least one relevant continuing education event each year	N – working on		N-working on it
Staff members who are responsible for reader's advisory service in their library join at least one community organization, club, or council	N – work on		N-working on it
Staff members who are responsible for reader's advisory service in their library attend at least one workshop, reading roundtable, or continuing education event	N – work on		N-working on it
The library accepts and responds to reader's advisory requests received in person, on the phone, or electronically	Y		Y
Chapter 10 – Programming Checklist			
Library programs are provided free of charge, or on a cost recovery basis.	Y		Y
Library programs are located in a physically accessible location.	Y		Y
Provisions are made, as needed, to enable persons with disabilities to participate in the program. The availability of these provisions is noted with other information about the program	Y		Y
The library considers community demographics, special populations, and the availability of programming from other social, cultural, and recreational organizations in the community when planning and evaluating programs	Y		Y
The library presents educational, cultural, and recreational programs that reflect community needs and interests	Y		Y
Programming is designed to address the diversity within the community, to increase the awareness and use of library resources and services, and to attract new users	Y		Y
The library provides outreach programs to specific populations who cannot visit the library	N – work on		Y-Homebound services established FY23-24
The library has programming that seeks to serve children and their caregivers	Y		Y
The library has programming that seeks to serve young adults	Y		Y
The library has programming that seeks to serve adults and senior citizens	Y		Y
The library provides programs on library instruction for all ages. This includes online catalog and online database training opportunities	Y		Y
The library is encouraged to partner with other organizations to offer programs	Y		Y
Chapter 11 – Youth/Young Adult Services Checklist			
All basic youth services are available when the library is open	Y		Y

The library provides staff trained in serving youth	Y		Y
The library has policies towards serving youth which it reviews at least every two years, and youth staff have input in these policy revisions and creations	Y		Y
The library actively promotes respect for diversity and creates an inclusive, welcoming, and respectful library atmosphere for all patrons	Y		Y
The library provides staff trained in assisting youth with disabilities, language, and literacy barriers.	Y		Y
The library provides staff trained to assist youth with adaptive equipment and software as needed to for accessibility of resources	Y		Y
The library strives to eliminate barriers of service for youth, including regularly reviewing any content restrictions, library card requirements, and Internet policies	Y		Y
The library regularly, and at least annually, evaluates its services for youth with regard to popularity, effectiveness, accuracy, timeliness, and patron ease. The library seeks input from staff serving youth—as well as the community—regarding these services	Y		Y
The library provides programming for youth which is developmentally appropriate and meets the needs of the community	Y		Y
The library's programming is designed to reflect the needs and interests of youth in the community	Y		Y
Library programs are provided free of charge or on a cost-recovery basis	Y		Y
The library makes provisions that enable persons with disabilities to attend programming, and lists these provisions with other programming information	Y		Y
The library considers community demographics, special populations, and the availability of resources from social, cultural, and recreational organizations in the community when planning and evaluating library services for youth.	Y		Y
The library strives to partner with youth-facing organizations in the community	Y		Y
The library provides youth with research and information literacy instruction through tours, training sessions, and one-on-one interactions	Y		Y
The library has staff who have knowledge of popular authors, titles, and resources to provide these services	Y		Y
Youth staff have access to a telephone and computer to receive and respond to requests for information and to contact other agencies	Y		Y
Youth staff responsible for collection management have access to review journals and tools specifically targeting youth materials	Y		Y
The library includes at least one current resource created and intended for youth for each subject area. Electronic resources also fulfill this requirement	Y		Y
The library provides computer access for all youth, and provides guidance on digital literacy and technology use to youth	Y		Y
The library provides outreach services towards youth to increase awareness of services, attract new users, and reach underserved populations	Y		Y
The library strives to partner with and support local schools, including private schools and homeschoolers	Y		Y
Staff members are encouraged to attend as many continuing education workshops and events as possible to stay current on trends and best practices for serving youth	Y		Y
The library provides a space specifically for use by children and families	Y		Y
The shelving used for housing children's materials is appropriately sized to allow for easier access.	Y		Y
The library provides early literacy programming, including regular story time, for children and families.	Y		Y
The library provides programming which facilitates play and fun for children and families.	Y		Y

The library provides toys and interactive materials for use in the library, during programs, and/or at home that facilitate play, fun, and imagination	Y		Y
The library provides a summer reading opportunity to encourage reading and learning during the summer	Y		Y
The library provides a welcoming environment for young adults both individually and in groups	Y		Y
The library provides developmentally appropriate programming for young adults that encourage self-identity and positive interactions while providing opportunities to socialize and have fun	Y		Y
The library provides materials both physical and digital for young adults that are intended for them	Y		Y
The library partners with young adults in the community to provide opportunities for leadership such as a young adult (or teen) advisory board, volunteer group, or other formal or informal opportunities	Y		Y
<p style="text-align: center;">Chapter 12 – Technology Checklist</p> <p>Based on local technology planning, the library ensures adequate technological access and maintains appropriate hardware/software that effectively accommodates both library operations and patron need</p>			
The library has:			
a telephone, with a listing in the phone book	Y		Y
a telephone voice mail and/or answering machine	Y		Y
a fax and/or scanner	Y		Y
a photocopier	Y		Y
effective Internet access with sufficient capacity to meet the needs of both the staff and the public	Y		Y
library and/or departmental email accounts for patron communication with the library (the library email account is reviewed and responded to during library hours)	Y		Y
an <i>Americans with Disabilities Act</i> (ADA) compliant library website that is updated at least monthly	Y		Y
up-to-date computers for staff and public access with sufficient capacity to meet needs	Y		Y
up-to-date printers for staff and public access with sufficient capacity to meet needs	Y		Y
up-to-date antivirus and Internet security software protection installed on every library computer;	Y		Y
up-to-date Internet browsers, web applications, and plug-ins	Y		Y
valid email address, accessible via the library's website, for the library administrator	Y		Y
a website that includes basic library information such as hours, location, contact, official name of library, and content required by the <i>Open Meetings Act</i>	Y		Y
The library provides a sufficient number of patron-accessible workstations/devices on a per capita basis	Y		Y
The wait time for patron workstations does not exceed 15 to 30 minutes	Y		Y
The library annually evaluates and, if necessary, updates its Internet connectivity options for service impact and cost-effectiveness	Y		Y
The library provides 24/7 remote access to library services and resources through:			
a web-accessible library catalog	Y		Y
an Americans with Disabilities Act (ADA) compliant library website that is updated at least monthly	Y		Y
appropriate regional, state, national, and international bibliographic databases	Y		Y
other authenticated electronic resources that are available for direct patron use	Y		Y

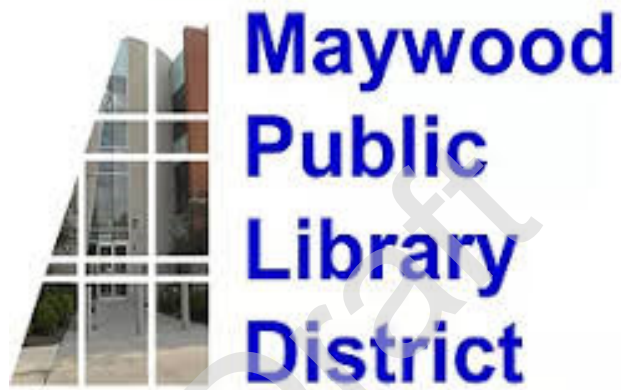
virtual reference service, and/or text messaging services, and/or a library email account	Y		Y
The library staff must be:			
computer literate	Y		Y
trained to use and assist patrons in the use of electronic resources and materials	Y		Y
accessible via email and/or through messaging services	Y		Y
The library provides or partners with other community agencies to offer its patrons instruction (workshops, classes) in the use of computers, email, productivity software, and the Internet	Y		Y
The library provides web links and access to regional and/or statewide initiatives including:	Y		Y
regional library system consortial web-based catalogs	Y		Y
Illinois State Library-sponsored databases/e-resources	Y		Y
other electronic collections as available	Y		Y
virtual reference service	Y		Y
Is an equal partner in resource sharing, the library inputs and makes its collection holdings accessible for resource sharing within a regional, statewide, national, and/or international database	Y		Y
The library has a board-adopted Internet acceptable use policy	Y - update		Y
The Internet acceptable use policy is reviewed annually	N -work on		N-working on it
The library budgets for ongoing technology needs including but not limited to: hardware and software purchases, upgrades, ongoing maintenance, services, and connectivity	Y		Y
Chapter 13 - Marketing, Promotion, and Collaboration Checklist			
The library has a communications plan that supports the library's long-range/strategic plan	N – work on		N-working on it
The library staff and trustees participate in two or more cooperative activities with other community organizations	Y		Y
The library's services and programs are promoted in the community. Check the applicable publicity methods:			
Flyers	Y		Y
Brochures			Y
Website	Y		Y
Newsletter	Y		Y
Posters			Y
Banners			Y
Displays			Y
Podcasting			
Presentations			Y
Speeches			
Billboards			Y
The library maintains at least one social media account	Y		Y
The library invites local, state, and federal officials to visit the library	N -work on		Y
The library's website is updated at least monthly	Y		Y
The board, administration, and staff conduct an annual library walk-through	N- work on		Y
The board, administration, and appropriate staff visit other libraries	Y		Y
The budget includes funds for public relations and marketing activities	Y		Y
The library's promotional methods and services are ADA compliant	Y		Y
A designated staff member coordinates the library's marketing efforts	N- work on		N-working on it

The library's staff receives customer service and marketing training	N -work on		N-working on it
The library's orientation for staff and trustees includes the library's public relations, customer service philosophy, library history, funding sources, and long-range/strategic plan	N – work on		N-working on it
The library surveys patrons and the community to judge awareness of the library's programs and services	N – work on		N-working on it

Maywood Public Library District

Maywood, Illinois

Annual Financial Report



For the Year Ended June 30, 2024

Maywood Public Library District

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Illinois NFP Audit & Tax, LLP
Certified Public Accountants

Independent Auditors' Report

To the Board of Trustees
Maywood Public Library District
Maywood, Illinois

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Maywood Public Library District, as of June 30, 2024, and the respective changes in financial position and cash flows, where applicable, thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or

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 Maywood Public Library District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Maywood Public Library District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Maywood Public Library District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, major fund budgetary schedules, and certain pension and post-employment benefit disclosures be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Maywood Public Library District basic financial statements. The combining and individual fund financial statements and schedules for non-major funds, and other non-required supplemental schedules as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements schedules for non-major funds and other non-required supplemental schedules as listed in the table of contents are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

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

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

IL NFP Audit & Tax, LLP

Chicago, Illinois

December 16, 2024

**Maywood Public Library District
Management's Discussion and Analysis
June 30, 2024**

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

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

Since the MD&A is designed to focus on the current year's activities, resulting changes, and currently known facts, please read it in conjunction with the Library's financial statements (beginning on page 11).

Financial Highlights

1. At June 30, 2024, total assets and deferred outflows were \$6,666,249 and total liabilities and deferred inflows were \$274,957 compared to total assets and deferred outflows of \$6,097,514 and total liabilities and deferred inflows of \$296,937 at June 30, 2023. At June 30, 2024, net position was \$6,66,249, while at June 30, 2023, total net position was \$5,800,577. The portion of net position invested in capital assets, net of related debt was \$2,997,321 and \$3,226,889 at June 30, 2024 and 2023, respectively.
2. Overall, total revenues for all funds in 2024 were \$1,818,212 and total expenses were \$1,227,497 as compared to 2023 total revenues of \$1,733,231 and total expenses of \$1,212,481. Overall, there was an increase of \$590,715 in total fund balances from \$5,800,577 in 2023 to \$6,391,292 in 2024.
3. Property tax collections received in fiscal year 2024 were \$1,568,447 compared to \$1,472,655 received in fiscal year 2023.

Overview of the Financial Statements

Management's Discussion and Analysis introduces the Library's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The Library also includes in this report additional information to supplement the basic financial statements.

**Maywood Public Library District
Management's Discussion and Analysis (Continued)
June 30, 2024**

Government-Wide Financial Statements

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

The *Statement of Net Position* presents information on all the Maywood Public Library District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in the net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information showing how the Library's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., property taxes levied for general purposes).

The government-wide financial statements can be found on pages 11 - 12 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Library uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Library's most significant funds rather than the Library as a whole and therefore provide additional information that won't be found in the statement of net position or the statement of activities. Major funds are separately reported, while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

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

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-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 assist in understanding the differences between these two perspectives.

**Maywood Public Library District
Management's Discussion and Analysis (Continued)
June 30, 2024**

Notes to the Financial Statements

Budgetary comparison statements are included in the basic financial statements for the General Fund and major special revenue funds. Budgetary comparison schedules for other special revenue funds can be found in a later section of this report. These statements and schedules demonstrate compliance with the Library's adopted annual appropriated budget. The basic governmental fund financial statements are presented on pages 13 - 16 of this report.

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17 – 35 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budget to actual comparisons, statistical analysis tables, and progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 36 through 39 of this report.

Major funds are reported in the basic financial statements, as discussed. Combining and individual statements and schedules for non-major as well as supplemental schedules for the major funds are presented in a subsequent section of this report beginning on page 40.

Government-wide Financial Analysis

As stated previously, net position may serve over time as a useful indicator of a government's financial position. In the case of the Library, assets and deferred outflows exceeded liabilities and deferred inflows by \$6,391,292 at June 30, 2024. Contributing to the Library's net position, \$2,997,231 reflects its net investment in capital assets (e.g., land, buildings and improvements, and furniture and equipment), less any related outstanding debt used to acquire those assets. The Library uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Library's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the Library's net position, \$1,147,024, represents resources that are subject to external restrictions on how they may be used.

**Maywood Public Library District
Management's Discussion and Analysis (Continued)
June 30, 2024**

Statement of Net Position

A comparison of the statement of net position for the last two fiscal years is shown on the following page. As noted earlier, the District's combined net position increased by \$590,715.

**Statement of Net Position
Governmental Activities**

	2024	2023
Current and Other Assets	\$ 3,441,804	\$ 2,596,255
Capital Assets	3,040,556	3,226,889
Total Assets	6,482,360	5,823,144
Deferred Outflows	183,889	274,370
Total Assets and Deffered Outflows	6,666,249	6,097,514
Other Liabilities	230,463	40,943
Long-Term Liabilities	14,649	255,994
Total Liabilities	245,112	296,937
Deferred Inflows	29,845	-
Total Liabilities and Deferred Inflows	274,957	296,937
Net Position		
Net Investment in capital assets	2,997,321	3,226,889
Restricted Amounts	1,147,024	1,110,227
Unrestricted Amounts	2,246,947	1,463,461
Total Net Position	\$ 6,391,292	\$ 5,800,577

**Maywood Public Library District
Management's Discussion and Analysis (Continued)
June 30, 2024**

Statement of Activities

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

**Statement of Activities
Governmental Activities**

	2024	2023
Revenues		
Program Revenues		
Charges for Services	48,683	14,899
Operating Grants and Contributions	59,980	50,898
General Revenues		
Property Taxes	1,568,447	1,472,655
Replacement Taxes	120,516	182,140
Interest Income	20,586	12,639
Total Revenue	<u>\$ 1,818,212</u>	<u>\$ 1,733,231</u>
Expenses		
Governmental Activities		
Library Services	1,227,497	1,212,481
Total Expense	<u>1,227,497</u>	<u>1,212,481</u>
Increase in Net Position	\$ 590,715	\$ 520,750
Net Position - Beginning of Year	5,800,577	5,279,827
Net Position - End of Year	<u><u>\$ 6,391,292</u></u>	<u><u>\$ 5,800,577</u></u>

**Maywood Public Library District
Management's Discussion and Analysis (Continued)
June 30, 2024**

Governmental Activities

As stated previously, Governmental Activities increased the District's net position by \$590,715. Key elements of the entity-wide performance are as follows:

- During the fiscal year ended 2024, the District's net position increased mainly due to an increase in property taxes.
- Total library expenses increased 1.2% to \$1,227,497 in 2024 from \$1,212,481 the previous year due to an increase in personnel costs.
- Total revenues increased 4.9% to \$1,818,212 in 2024 from \$1,733,231 the previous year. Most of this increase is due to an increase of 6.5% or \$95,792 in property taxes.

Financial Analysis of the Districts Funds

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported a healthy ending fund balance of \$2,192,296. Only \$1,210,567 of these funds are non-spendable, restricted, or assigned, indicating the availability of the balance of funds for continuing operations.

The total ending fund balance of governmental funds shows an increase of \$589,471 from the prior fiscal year. This increase is primarily the result of increased property taxes and a decrease in total costs.

Major Governmental Funds

The General fund is the primary fund of the District. The General Fund surplus as of June 30, 2024, was \$981,729, an increase of \$550,595 from the prior year.

Governmental Funds Budgetary Highlights

Actual revenues in the General fund were \$1,625,078, which underperformed budget estimates by \$212,596 due mainly to grants and donations. Additionally, actual expenditures were \$1,074,483, which underperformed budget estimates by \$647,067.

The General fund's net change in revenues over expenditures was a positive \$550,595. The fund balance increased to \$981,729 from \$431,134 the previous year.

**Maywood Public Library District
Management's Discussion and Analysis (Continued)
June 30, 2024**

Capital Asset and Debt Administration

Capital Assets

The District's investment in capital assets, net of accumulated depreciation for governmental activities as of June 30, 2024, was \$3,040,556. This was a result of a net decrease in capital assets of \$186,333.

	<u>Balance</u> <u>June 30, 2023</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2024</u>
<u>Governmental Activities</u>				
Assets Not Subject to Depreciation				
Land	\$ 187,052	\$ 0	\$ 0	\$ 187,052
Assets Subject to Depreciation				
Buildings and Improvements	7,175,090	0	0	7,175,090
Furniture and Equipment	1,348,430	13,260	0	1,361,690
Library Collection	176,492	43,235	54,166	273,893
Subtotal	<u>8,887,064</u>	<u>56,495</u>	<u>54,166</u>	<u>8,997,725</u>
Less - Accumulated Depreciation				
Buildings and Improvements	(4,249,674)	(188,555)	0	(4,438,229)
Furniture and Equipment	(1,311,138)	(10,327)	0	(1,321,465)
Library Collection	(99,363)	(43,946)	(54,166)	(197,475)
Subtotal	<u>(5,660,175)</u>	<u>(242,828)</u>	<u>(54,166)</u>	<u>(5,957,169)</u>
Net Capital Assets	<u>\$ 3,226,889</u>	<u>\$ (186,333)</u>	<u>\$ 0</u>	<u>\$ 3,040,556</u>

Debt Administration

As of June 30, 2024, the District had no long-term debt.

Factors Bearing on the District's Future

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

Contacting the Library's Management

This financial report is designed to provide a general overview of the District's finances. If you have any questions about this report or require additional information, please contact the Library Director at Maywood Public Library District, 121 South 5th Avenue, Maywood, Illinois 60153.

Maywood Public Library District
Statement of Net Position
June 30, 2024

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 2,348,738
Receivables	
Property Taxes	984,041
Replacement Taxes	20,789
Other Receivables	34,998
Prepaid Items	18,234
Net Pension Asset - IMRF	35,004
Capital Assets	
Capital Assets Not Being Depreciated	187,052
Other Capital Assets, Net of Depreciation	2,853,504
Total Capital Assets	<u>3,040,556</u>
Total Assets	<u>6,482,360</u>
Deferred Outflows	
Deferred Items - IMRF	<u>183,889</u>
Total Deferred Outflows	<u>183,889</u>
Liabilities	
Due Within One Year	
Accounts Payable	49,407
Accrued Payroll	11,446
Unearned Revenue	169,610
Due In More Than One Year	
Accrued Vacation	<u>14,649</u>
Total Liabilities	<u>245,112</u>
Deferred Inflows	
Deferred Items - IMRF	<u>29,845</u>
Deferred Inflows	<u>29,845</u>
Net Position	
Net Investment in Capital Assets	2,997,321
Restricted for:	
Social Security	568,726
IMRF	258,730
Liability Insurance	197,192
Unemployment Compensation	12,417
Workers Compensation	21,620
Library and Building Site	65,709
Audit	22,630
Unrestricted	<u>2,246,947</u>
Total Net Position	<u><u>\$ 6,391,292</u></u>

See Accompanying Notes to the Financial Statements

**Maywood Public Library District
Statement of Activities
For the Year Ended June 30, 2024**

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Culture and Recreation - Library Services	\$ 1,227,497	\$ 48,683	\$ 59,980	\$ (1,118,834)
Total Governmental Activities	<u>\$ 1,227,497</u>	<u>\$ 48,683</u>	<u>\$ 59,980</u>	<u>(1,118,834)</u>
General Revenues				
Taxes				
Property Taxes				1,568,447
Replacement Taxes				120,516
Interest Income				<u>20,586</u>
Total General Revenues				<u>1,709,549</u>
Change in Net Position				590,715
Net Position,				
Beginning of Year				<u>5,800,577</u>
End of Year				<u>\$ 6,391,292</u>

See Accompanying Notes to the Financial Statements

**Maywood Public Library District
Balance Sheet
Governmental Funds
June 30, 2024**

	General	Social Security	IMRF	Liability Insurance	Other Governmental Funds	Total
Assets						
Cash and Cash Equivalents	\$ 1,145,058	\$ 568,726	\$ 263,827	\$ 197,192	\$ 173,935	\$ 2,348,738
Receivables						
Property Taxes	846,798	32,819	71,605	26,255	6,564	984,041
Replacement Taxes	20,789	0	0	0	0	20,789
Other Receivables	34,998	0	0	0	0	34,998
Prepaid Expenditures	0	0	0	16,161	2,073	18,234
Total Assets	2,047,643	601,545	335,432	239,608	182,572	3,406,800
Deferred Outflows	0	0	0	0	0	0
Total Assets and Deferred Outflows	2,047,643	601,545	335,432	239,608	182,572	3,406,800
Liabilities						
Accounts Payable	38,060	0	5,097	0	6,250	49,407
Accrued Payroll	11,446	0	0	0	0	11,446
Unearned Revenue	169,610	0	0	0	0	169,610
Total Liabilities	219,116	0	5,097	0	6,250	230,463
Deferred Inflows						
Deferred Property Taxes	846,798	32,819	71,605	26,255	6,564	984,041
Total Deferred Inflows	846,798	32,819	71,605	26,255	6,564	984,041
Fund Balances						
Nonspendable	0	0	0	16,161	2,073	18,234
Restricted	0	568,726	258,730	197,192	122,376	1,147,024
Assigned	0	0	0	0	45,309	45,309
Unassigned	981,729	0	0	0	0	981,729
Total Fund Balances	981,729	568,726	258,730	213,353	169,758	2,192,296
Total Liabilities, Deferred Inflows and Fund Balances	\$ 2,047,643	\$ 601,545	\$ 335,432	\$ 239,608	\$ 182,572	\$ 3,406,800

See Accompanying Notes to the Financial Statements

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

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

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

Fund Balance - Balance Sheet of Governmental Funds	2,192,296
--	-----------

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	3,040,556
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Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds:

Net IMRF Pension Asset	35,004
------------------------	--------

IMRF deferred items related to changes in pension assumptions and differences between expected and actual pension plan experience	183,889
---	---------

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:

Accrued Vacation	(14,649)
------------------	----------

Deferred Property Taxes	984,041
-------------------------	---------

Net Position of Governmental Activities	<u><u>\$ 6,391,292</u></u>
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Maywood Public Library District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024

	General	Social Security	IMRF	Liability Insurance	Other Governmental Funds	Total
Revenues						
Property Taxes	\$ 1,375,313	\$ 31,775	\$ 53,016	\$ 41,658	\$ 35,131	\$1,536,893
Replacement Taxes	120,516	0	0	0	0	120,516
Grants and Donations	59,980	0	0	0	0	59,980
Rental, Fines, and Fees	25,042	0	0	0	0	25,042
Interest	20,586	0	0	0	0	20,586
Miscellaneous	23,641	0	0	0	0	23,641
Total Revenues	1,625,078	31,775	53,016	41,658	35,131	1,786,658
Expenditures						
Current						
Personnel	639,500	0	0	0	0	639,500
Library Materials	51,813	0	0	0	0	51,813
Library Operations	290,445	0	0	0	0	290,445
Other Professional Services	47,464	0	0	0	6,250	53,714
Other Expenditures	45,261	0	0	0	0	45,261
FICA Contributions	0	46,872	0	0	0	46,872
IMRF Contributions	0	0	27,599	0	0	27,599
Insurance	0	0	0	31,521	0	31,521
Unemployment Compensation	0	0	0	0	6,481	6,481
Workers Compensation	0	0	0	0	3,981	3,981
Total Expenditures	1,074,483	46,872	27,599	31,521	16,712	1,197,187
Net Change in Fund Balances	550,595	(15,097)	25,417	10,137	18,419	589,471
Fund Balances,						
Beginning of Year	431,134	583,823	233,313	203,216	151,339	1,602,825
End of Year	\$ 981,729	\$ 568,726	\$ 258,730	\$213,353	\$ 169,758	\$2,192,296

See Accompanying Notes to the Financial Statements

Maywood Public Library District
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of the Governmental Funds
to the Governmental Activities in the Statement of Activities
For the Year Ended June 30, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ 589,471
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	56,495
Depreciation expense	(242,828)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
Change in deferred property taxes	31,554
Change in deferred outflow related to pension investment experience, changes in pension assumptions, and difference between expected and actual pension plan experience	(90,481)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Change in accrued vacation	9,804
Change in net pension liability/asset	266,545
Change in deferred inflows related to difference between expected and actual pension pension plan experience	(29,845)
Change in Net Position of Governmental Activities	<u>\$ 590,715</u>

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

1. Summary of Significant Accounting Policies

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

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

Financial Reporting Entity

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

Government-Wide Financial Statements

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

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

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

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

1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements

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

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

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

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

Measurement Focus and Basis of Accounting

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

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

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

1. Summary of Significant Accounting Policies (Continued)

Measurement Focus and Basis of Accounting (Continued)

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

Basis of Presentation

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

The District reports the following major governmental funds:

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

The Social Security Fund, which accounts for employer's portion of Federal Social Security and Medicare taxes.

The IMRF Fund, which accounts for employer contributions paid to the state-sponsored Illinois Municipal Retirement Fund (IMRF).

The Liability Insurance Fund, which accounts for insurance expenditures related to the District risk management activities.

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

Non-major Special Revenue Funds: These funds are used to account for and report the proceeds of specific revenue sources that are restricted or assigned to expenditure for a specific purpose. The District reports the Unemployment Compensation Fund, Workers Compensation Fund, Library Building and Site Fund, Audit Fund, and Capital Projects Fund as non-major special revenue funds.

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

1. Summary of Significant Accounting Policies (Continued)

Basis of Presentation (Continued)

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

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Fiduciary fund level financial statements are custodial in nature and are merely clearing accounts for assets held by the District as an agent for individuals, private organizations, or other governments. Fiduciary funds are excluded from government-wide financial statements. The District reports no fiduciary funds.

Cash and Investments

For the purpose of the Statement of Net Position, the District's cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with a fiscal agent. Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have any established market, if any, are reported at estimated fair value.

Pooled Cash

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

Interfund Activity

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

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

1. Summary of Significant Accounting Policies (Continued)

Receivables

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

Prepaid Items and Prepaid Expenditures

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

Inventory

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

Deferred Revenue/Unearned Revenue

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

Compensated Absences

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

District employees are entitled to paid vacation time and sick leave in varying amounts based on years of service. Upon termination, employees will be paid for unused vacation but not for unused sick pay benefits. The District accrues accumulated unpaid vacation in the government-wide financial statements.

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

1. Summary of Significant Accounting Policies (Continued)

Capital Assets

Capital assets, which include land, buildings and improvements, equipment, and, when applicable, infrastructure assets (e.g., roads and bridges), are reported in the applicable government or business-type activities columns in the government-wide statements. Capital assets are defined as assets with a cost of \$1,000 or more. Capital assets are recorded at historical cost if purchased or constructed or at estimated historical cost if the actual historical cost is not available. Donated capital assets, donated works of art and similar items, and capital assets received in a service arrangement are reported at acquisition value rather than fair value. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

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

Buildings and Improvements	7 to 25 years
Furniture and Equipment	5 to 10 years
Library Collection	5 years

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

Finance Leases

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

Subscription-Based Information Technology Arrangements

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

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

1. Summary of Significant Accounting Policies (Continued)

Deferred Outflows/Inflows of Resources

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

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

Long-Term Liabilities

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

Fund Balances

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

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

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

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

1. Summary of Significant Accounting Policies (Continued)

Fund Balances (Continued)

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

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

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

The District's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. If different levels of unrestricted funds are available for spending, the District considers committed funds to be expended first, followed by assigned, and, lastly, unassigned funds.

Net Position Classifications

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

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

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

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

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

1. Summary of Significant Accounting Policies (Continued)

Budgets

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

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

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

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Property Taxes

Property taxes become an enforceable lien on the property as of January 1. Taxes are levied each year and are payable in two installments, generally due in March and August of the following year. Cook County bills and collects all property taxes and remits them to the District. The District recognizes property taxes in the year in which they attach as an enforceable lien and are available.

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

2. Deposits and Investments

Deposits

At June 30, 2024, the carrying amount of the District's demand deposits in financial institutions was \$2,348,738, and the bank balance was \$2,356,716.

Custodial Credit Risk - Deposits

In the case of cash deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of June 30, 2024, the District had \$1,856,716 funds which were not insured or covered by collateral. The District has not experienced any losses in such accounts and believes it is not exposed to any significant custodial credit risk on cash and cash equivalents.

Investments

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

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

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

3. Capital Assets

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

	Balance <u>June 30, 2023</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>June 30, 2024</u>
<u>Governmental Activities</u>				
Assets Not Subject to Depreciation				
Land	\$ 187,052	\$ 0	\$ 0	\$ 187,052
Assets Subject to Depreciation				
Buildings and Improvements	7,175,090	0	0	7,175,090
Furniture and Equipment	1,348,430	13,260	0	1,361,690
Library Collection	<u>176,492</u>	<u>43,235</u>	<u>54,166</u>	<u>273,893</u>
Subtotal	<u>8,887,064</u>	<u>56,495</u>	<u>54,166</u>	<u>8,997,725</u>
Less - Accumulated Depreciation				
Buildings and Improvements	(4,249,674)	(188,555)	0	(4,438,229)
Furniture and Equipment	(1,311,138)	(10,327)	0	(1,321,465)
Library Collection	<u>(99,363)</u>	<u>(43,946)</u>	<u>(54,166)</u>	<u>(197,475)</u>
Subtotal	<u>(5,660,175)</u>	<u>(242,828)</u>	<u>(54,166)</u>	<u>(5,957,169)</u>
Net Capital Assets	<u>\$ 3,226,889</u>	<u>\$ (186,333)</u>	<u>\$ 0</u>	<u>\$ 3,040,556</u>

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

Governmental Activities – Culture and Recreation Library Services \$ 242,828

4. Long-term Liabilities

Long-term liabilities activity is as follows:

	Balance <u>June 30, 2023</u>	Additions and Other <u>Changes</u>	<u>Retirements</u>	Balance <u>June 30, 2024</u>	Amount Due Within <u>One Year</u>
Other Long-term Liabilities					
Pension Liability/(Asset)	\$ 231,541	\$ (168,403)	\$ (98,142)	\$ (35,004)	\$ 0
Accrued Vacation	<u>24,453</u>	<u>14,649</u>	<u>(24,453)</u>	<u>14,649</u>	<u>0</u>
Total	<u>\$ 255,994</u>	<u>\$ (153,754)</u>	<u>\$ (122,595)</u>	<u>\$ (20,355)</u>	<u>\$ 0</u>

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

5. Compliance and Accountability

At June 30, 2024, none of the District's funds had deficit fund balances.

The following funds of the District had an excess of actual expenditures over the legally enacted budgeted amount for the year ended June 30, 2024:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Unemployment Compensation	\$ 5,250	\$ 6,481	\$ (1,231)
Workers Compensation	1,050	3,981	(2,931)

6. Interfund Transactions

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

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

During the year ended June 30, 2024, there were no interfund transfers.

7. Risk Management

The District is exposed to various risks of loss to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; illnesses of employees; natural disasters; and employee health. These risks are covered by commercial insurance purchased from independent third parties.

8. Commitments and Contingencies

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

9. Evaluation of Subsequent Events

The District has evaluated subsequent events through December 16, 2024, the date which the financial statements were available to be issued.

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

10. Governmental Accounting Standards Board (GASB) Statements

Recently Implemented GASB Statements Relevant to the District

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

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

Upcoming GASB Statements Relevant to the District

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

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

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

11. Other Post-Employment Benefits (OPEB)

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

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

12. Retirement Fund Commitments

Illinois Municipal Retirement Fund

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

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

Funding Policy. As set by statute, the District Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate from the fiscal year was 6.58 percent of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

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

12. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement Fund (Continued)

Annual Pension Cost. The required contribution for the fiscal year 2024 was \$27,599.

Actuarial Valuation Date	December 31, 2023
Measurement Date of the Net Pension Liability	December 31, 2023
Fiscal Year End	June 30, 2024
Membership	
Number of	
- Retirees and Beneficiaries	15
- Inactive, Non-Retired Members	7
- Active Members	8
- Total	<u>30</u>
Covered Valuation Payroll	<u>\$ 380,422</u>
Net Pension Liability	
Total Pension Liability/(Asset)	\$ 3,368,647
Plan Fiduciary Net Position	<u>3,403,651</u>
Net Pension Liability/(Asset)	<u>\$ (35,004)</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	101.04%
Net Pension Liability as a Percentage of Covered Valuation Payroll	-9.20%
Development of the Single Discount Rate as of December 31, 2023	
Long-Term Expected Rate of Investment Return	7.25%
Long-Term Municipal Bond Rate	3.77%
Last year December 31 in the 2024 to 2123 projection period	
for which projected benefit payments are fully funded	2123
Resulting Single Discount Rate based on the above development	7.25%
Single Discount Rate Calculated using December 31, 2022 Measurement Date	7.25%
Total Pension Expense/(Income)	<u>\$ (57,338)</u>

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

12. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement Fund (Continued)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
1. Difference between expected and actual experience	\$ 0	\$ 29,232
2. Assumption Changes	0	613
3. Net Difference between projected and actual earnings on pension plan investments	172,424	0
4. Subtotal	172,424	29,845
5. Pension contributions made subsequent to the measurement date	11,465	0
6. Total	<u>\$ 183,889</u>	<u>\$ 29,845</u>

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

Plan Year Ending December 31	Net Deferred Outflows of Resources
2024	\$ (17,043)
2025	58,295
2026	124,599
2027	(23,272)
2028	0
Thereafter	0
	<u>\$ 142,579</u>

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

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

12. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement Fund (Continued)

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

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

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

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Total Pension Liability	\$ 3,660,950	\$ 3,368,647	\$ 3,121,325
Plan Fiduciary Net Position	3,403,651	3,403,651	3,403,651
Net Pension Liability/(Asset)	<u>\$ 257,299</u>	<u>\$ (35,004)</u>	<u>\$ (282,326)</u>

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

12. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement Fund (Continued)

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

Methods and Assumptions Used to Determine Total Pension Liability:

Actuarial Cost Method	Entry-Age Normal
Asset Valuation Method	Market Value of Assets
Price Inflation	2.25%
Salary Increases	2.85% to 13.75%
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study of the period 2020 -2022.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount- Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP- 2021.

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

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

12. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement Fund (Continued)

Schedule of Changes in Net Pension Liability and Related Ratios

Current Period

Calendar Year Ended December 31, 2023

A. Total pension liability		
1. Service cost	\$	24,130
2. Interest on the total pension liability		234,780
3. Changes of benefit terms		0
4. Difference between expected and actual experience of the total pension liability		(66,091)
5. Changes of assumptions		(1,385)
6. Benefit payments, including refunds of employee contributions		(98,142)
7. Net change in total pension liability		93,292
8. Total pension liability— beginning		3,275,355
9. Total pension liability – ending	\$	3,368,647
B. Plan fiduciary net position		
1. Contributions – employer	\$	92,160
2. Contributions – employee		17,119
3. Net investment income		337,830
4. Benefit payments, including refunds of employee contributions		(98,142)
5. Other (net transfer)		10,870
6. Net change in plan fiduciary net position		359,837
7. Plan fiduciary net position – beginning		3,043,814
8. Plan fiduciary net position – ending	\$	3,403,651
C. Net pension liability/(asset)	\$	(35,004)
D. Plan fiduciary net position as a percentage of the total pension liability		
		101.04%
E. Covered Valuation Payroll	\$	380,422
F. Net pension liability as a percentage of covered valuation payroll		
		-9.20%

**Maywood Public Library
IMRF Pension Disclosures
For the Year Ended June 30, 2024**

REQUIRED SUPPLEMENTARY INFORMATION

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

Fiscal Year	Actuarially		Contribution	Covered	Actual
Ending	Determined	Actual	Deficiency	Valuation	Contribution
<u>June 30</u>	<u>Contribution</u>	<u>Contribution</u>	<u>(Excess)</u>	<u>Payroll</u>	<u>as a % of</u>
					<u>Covered</u>
					<u>Valuation</u>
					<u>Payroll</u>
2015	\$ 66,899	\$ 83,718	\$ (16,819)	\$ 243,622	34.36%
2016	54,471	54,471	0	213,028	25.57%
2017	49,860	49,860	0	227,983	21.87%
2018	57,856	57,856	0	249,920	23.15%
2019	49,908	49,908	0	249,415	20.01%
2020	44,810	44,810	0	214,638	20.88%
2021	21,536	21,536	0	95,525	22.54%
2022	84,974	84,974	0	215,323	39.46%
2023	62,752	62,752	0	269,461	23.29%
2024	27,599	27,599	0	419,208	6.58%

Notes to the Multiyear Schedule of Contributions:

The information presented was determined as part of the actuarial valuations as of January 1 of the prior calendar year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed, and the amortization period was 20 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of 7.25% annually and projected salary increases assumption of 2.75% to 13.75% including inflation.

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

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

REQUIRED SUPPLEMENTARY INFORMATION

Plan Year Ending December 31,	Multiyear Schedule of Changes in Net Pension Liability and Related Ratios									
	Last 10 Plan Years (When Available)									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability ("TPL")										
Service cost	\$ 24,130	\$ 22,376	\$ 8,687	\$ 22,426	\$ 28,396	\$ 22,234	\$ 21,353	\$ 27,694	\$ 25,630	\$ 22,040
Interest on the TPL	234,780	230,688	231,274	234,983	233,061	226,938	225,882	230,428	224,371	208,554
Changes of benefit terms	0	0	0	0	0	0	0	0	0	0
Difference between expected and actual experience of the TPL	(66,091)	53,239	62,530	(42,862)	(8,814)	73,146	90,079	(72,168)	94,989	104,529
Changes of assumptions	(1,385)	0	0	(30,013)	0	81,072	(111,219)	(25,989)	3,801	112,570
Benefit payments, including refunds of employee contributions	(98,142)	(403,335)	(231,499)	(226,153)	(220,127)	(215,239)	(209,660)	(291,397)	(236,869)	(213,760)
Net change in total pension liability	93,292	(97,032)	70,992	(41,619)	32,516	188,151	16,435	(131,432)	111,922	233,933
Total pension liability— beginning	<u>3,275,355</u>	<u>3,372,387</u>	<u>3,301,395</u>	<u>3,343,014</u>	<u>3,310,498</u>	<u>3,122,347</u>	<u>3,105,912</u>	<u>3,237,344</u>	<u>3,125,422</u>	<u>2,891,489</u>
Total pension liability – ending	<u>\$ 3,368,647</u>	<u>\$ 3,275,355</u>	<u>\$ 3,372,387</u>	<u>\$ 3,301,395</u>	<u>\$ 3,343,014</u>	<u>\$ 3,310,498</u>	<u>\$ 3,122,347</u>	<u>\$ 3,105,912</u>	<u>\$ 3,237,344</u>	<u>\$ 3,125,422</u>
Plan fiduciary net position										
Contributions – employer	\$ 92,160	\$ 100,351	\$ 49,417	\$ 29,557	\$ 49,908	\$ 57,856	\$ 49,860	\$ 54,471	\$ 83,718	\$ 42,529
Contributions – employee	17,119	12,589	9,690	6,040	11,224	11,246	10,259	9,586	11,830	10,168
Net investment income	337,830	(478,185)	562,919	438,117	510,242	(177,279)	480,412	214,967	12,135	145,513
Benefit payments, including refunds of employee contributions	(98,142)	(403,335)	(231,499)	(226,153)	(220,127)	(215,239)	(209,660)	(291,397)	(236,869)	(213,760)
Other (net transfer)	10,870	130,053	27,659	31,187	33,451	81,842	(62,605)	30,799	187,122	47,212
Net change in plan fiduciary net position	359,837	(638,527)	418,186	278,748	384,698	(241,574)	268,266	18,426	57,936	31,662
Plan fiduciary net position - Beginning	<u>3,043,814</u>	<u>3,682,341</u>	<u>3,264,155</u>	<u>2,985,407</u>	<u>2,600,709</u>	<u>2,842,283</u>	<u>2,574,017</u>	<u>2,555,591</u>	<u>2,497,655</u>	<u>2,465,993</u>
Plan fiduciary net position - Ending	<u>\$ 3,403,651</u>	<u>\$ 3,043,814</u>	<u>\$ 3,682,341</u>	<u>\$ 3,264,155</u>	<u>\$ 2,985,407</u>	<u>\$ 2,600,709</u>	<u>\$ 2,842,283</u>	<u>\$ 2,574,017</u>	<u>\$ 2,555,591</u>	<u>\$ 2,497,655</u>
Net pension liability / (asset)	<u>\$ (35,004)</u>	<u>\$ 231,541</u>	<u>\$ (309,954)</u>	<u>\$ 37,240</u>	<u>\$ 357,607</u>	<u>\$ 709,789</u>	<u>\$ 280,064</u>	<u>\$ 531,895</u>	<u>\$ 681,753</u>	<u>\$ 627,767</u>
Plan fiduciary net position as a percent of the TPL	101.04%	92.93%	109.19%	98.87%	89.30%	78.56%	91.03%	82.87%	78.94%	79.91%
Covered Valuation Payroll ("CVP")	\$ 380,422	\$ 269,461	\$ 215,323	\$ 134,227	\$ 249,415	\$ 249,920	\$ 227,983	\$ 213,028	\$ 243,622	\$ 225,454
Net pension liability as a % of CVP	-9.20%	85.93%	-143.95%	27.74%	143.38%	284.01%	122.84%	249.68%	279.84%	278.45%

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

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

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$ 1,308,094	\$ 1,308,094	\$ 1,375,313	\$ 67,219
Replacement Taxes	120,000	120,000	120,516	516
Grants and Donations	392,280	392,280	59,980	(332,300)
Rental, Fines, and Fees	11,600	11,600	25,042	13,442
Interest	5,200	5,200	20,586	15,386
Miscellaneous	500	500	23,641	23,141
Total Revenues	<u>1,837,674</u>	<u>1,837,674</u>	<u>1,625,078</u>	<u>(212,596)</u>
Expenditures				
Current				
Personnel	783,500	783,500	639,500	144,000
Library Materials	64,500	64,500	51,813	12,687
Library Operations	384,550	384,550	290,445	94,105
Other Professional Services	60,000	60,000	47,464	12,536
Other Expenditures	429,000	429,000	45,261	383,739
Total Expenditures	<u>1,721,550</u>	<u>1,721,550</u>	<u>1,074,483</u>	<u>647,067</u>
Net Change in Fund Balance	<u>\$ 116,124</u>	<u>\$ 116,124</u>	<u>550,595</u>	<u>\$ 434,471</u>
Fund Balance,				
Beginning of Year			<u>431,134</u>	
End of Year			<u>\$ 981,729</u>	

See Independent Auditors' Report

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

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

Draft

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

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures				
Personnel				
Salaries	\$ 705,000	\$ 705,000	\$ 614,987	\$ 90,013
Healthcare Premium	65,000	65,000	17,161	47,839
Trustee and Staff Development	7,000	7,000	3,820	3,180
Travel	2,000	2,000	1,273	727
Membership Dues	4,500	4,500	2,259	2,241
Total Personnel	783,500	783,500	639,500	144,000
Library Materials				
Adult Books	17,000	17,000	19,885	(2,885)
Youth Books	15,000	15,000	12,265	2,735
SWAN - Lost Books	2,000	2,000	363	1,637
Periodicals	3,500	3,500	2,977	523
Adult AV	7,500	7,500	5,822	1,678
Youth AV	7,500	7,500	1,924	5,576
Software	7,000	7,000	245	6,755
Technology	5,000	5,000	8,332	(3,332)
Total Library Materials	64,500	64,500	51,813	12,687
Library Operations				
Library Supplies	17,000	17,000	9,074	7,926
Bank Fees	1,200	1,200	2,039	(839)
Hospitality	2,500	2,500	2,484	16
Printing	3,000	3,000	1,010	1,990
Postage	3,000	3,000	3,846	(846)
Telephone	10,500	10,500	7,604	2,896
Publicity	5,000	5,000	7,132	(2,132)
Natural Gas	40,950	40,950	32,650	8,300
Databases	24,000	24,000	21,717	2,283
Water	11,550	11,550	7,793	3,757
Electricity	90,000	90,000	74,538	15,462
Garbage	9,000	9,000	3,312	5,688
Maintenance of Equipment	36,750	36,750	2,242	34,508
Contract Building Maintenance	60,000	60,000	58,582	1,418
Janitorial Supplies	7,350	7,350	2,000	5,350
General Maintenance - Building	36,750	36,750	27,593	9,157
SWAN	26,000	26,000	26,829	(829)
Total Library Operations	384,550	384,550	290,445	94,105

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

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures (Continued)				
Other Professional Services				
Professional Services	\$ 45,000	\$ 45,000	\$ 37,887	\$ 7,113
Legal Fees	15,000	15,000	9,577	5,423
Total Other Professional Services	60,000	60,000	47,464	12,536
Other Expenditures				
Special Events	10,000	10,000	3,770	6,230
Adult Programming	7,000	7,000	4,573	2,427
Youth Programming	7,000	7,000	4,727	2,273
Equipment Purchases	6,000	6,000	8,840	(2,840)
Capital Improvements	40,000	40,000	0	40,000
Vending Machine	1,500	1,500	1,362	138
Grant Expenses	357,500	357,500	21,989	335,511
Total Other Expenditures	429,000	429,000	45,261	383,739
Total Expenditures	\$ 1,721,550	\$ 1,721,550	\$ 1,074,483	\$ 647,067

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

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 55,000	\$ 55,000	\$ 31,775	\$ (23,225)
Total Revenues	<u>55,000</u>	<u>55,000</u>	<u>31,775</u>	<u>(23,225)</u>
Expenditures				
Current				
Retirement				
FICA Contributions	<u>54,000</u>	<u>54,000</u>	<u>46,872</u>	<u>7,128</u>
Total Expenditures	<u>54,000</u>	<u>54,000</u>	<u>46,872</u>	<u>7,128</u>
Net Change in Fund Balance	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>(15,097)</u>	<u>\$ (16,097)</u>
Fund Balance,				
Beginning of Year			<u>583,823</u>	
End of Year			<u>\$ 568,726</u>	

Maywood Public Library District
IMRF Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$ 120,000	\$ 120,000	\$ 53,016	\$ (66,984)
Total Revenues	<u>120,000</u>	<u>120,000</u>	<u>53,016</u>	<u>(66,984)</u>
Expenditures				
Current				
Retirement				
IMRF Contributions	<u>97,739</u>	<u>97,739</u>	<u>27,599</u>	<u>70,140</u>
Total Expenditures	<u>97,739</u>	<u>97,739</u>	<u>27,599</u>	<u>70,140</u>
Net Change in Fund Balance	<u>\$ 22,261</u>	<u>\$ 22,261</u>	<u>25,417</u>	<u>\$ 3,156</u>
Fund Balance,				
Beginning of Year			<u>233,313</u>	
End of Year			<u>\$ 258,730</u>	

Maywood Public Library District
Liability Insurance Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$ 44,000	\$ 44,000	\$ 41,658	\$ (2,342)
Total Revenues	<u>44,000</u>	<u>44,000</u>	<u>41,658</u>	<u>(2,342)</u>
Expenditures				
Current				
Insurance				
Insurance Expenditures	<u>40,000</u>	<u>40,000</u>	<u>31,521</u>	<u>8,479</u>
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>31,521</u>	<u>8,479</u>
Net Change in Fund Balance	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>10,137</u>	<u>\$ 6,137</u>
Fund Balance,				
Beginning of Year			<u>203,216</u>	
End of Year			<u>\$ 213,353</u>	

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

	Special Revenue Funds					
	Unemployment Compensation	Workers Compensation	Library and Building Site	Audit	Capital Projects	Total
Assets						
Cash and Cash Equivalents	\$ 12,417	\$ 21,620	\$ 65,709	\$ 28,880	\$ 45,309	\$ 173,935
Receivables						
Property Taxes	597	597	0	5,370	0	6,564
Prepaid Expenditures	0	2,073	0	0	0	2,073
Total Assets	13,014	24,290	65,709	34,250	45,309	182,572
Deferred Outflows	0	0	0	0	0	0
Total Assets and Deferred Outflows	13,014	24,290	65,709	34,250	45,309	182,572
Liabilities						
Accounts Payable	0	0	0	6,250	0	6,250
Total Liabilities	0	0	0	6,250	0	6,250
Deferred Inflows						
Deferred Property Taxes	597	597	0	5,370	0	6,564
Total Deferred Inflows	597	597	0	5,370	0	6,564
Fund Balances						
Nonspendable	0	2,073	0	0	0	2,073
Restricted	12,417	21,620	65,709	22,630	0	122,376
Assigned	0	0	0	0	45,309	45,309
Total Fund Balances	12,417	23,693	65,709	22,630	45,309	169,758
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 13,014	\$ 24,290	\$ 65,709	\$ 34,250	\$ 45,309	\$ 182,572

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

	Special Revenue Funds				Capital Projects	Total
	Unemployment Compensation	Workers Compensation	Library and Building Site	Audit		
Revenues						
Property Taxes	\$ 922	\$ 922	\$ 24,832	\$ 8,455	\$ 0	\$ 35,131
Total Revenues	<u>922</u>	<u>922</u>	<u>24,832</u>	<u>8,455</u>	<u>0</u>	<u>35,131</u>
Expenditures						
Current						
Contractual						
Audit Fee	0	0	0	6,250	0	6,250
Fringe Benefits						
Unemployment Compensation	6,481	0	0	0	0	6,481
Workers Compensation	0	3,981	0	0	0	3,981
Total Expenditures	<u>6,481</u>	<u>3,981</u>	<u>0</u>	<u>6,250</u>	<u>0</u>	<u>16,712</u>
Net Change in Fund Balances	(5,559)	(3,059)	24,832	2,205	0	18,419
Fund Balance,						
Beginning of Year	<u>17,976</u>	<u>26,752</u>	<u>40,877</u>	<u>20,425</u>	<u>45,309</u>	<u>151,339</u>
End of Year	<u>\$ 12,417</u>	<u>\$ 23,693</u>	<u>\$ 65,709</u>	<u>\$ 22,630</u>	<u>\$ 45,309</u>	<u>\$ 169,758</u>

**Maywood Public Library District
Unemployment Compensation
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$ 1,000	\$ 1,000	\$ 922	\$ (78)
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>922</u>	<u>(78)</u>
Expenditures				
Current				
Fringe Benefits				
Unemployment Compensation	<u>5,250</u>	<u>5,250</u>	<u>6,481</u>	<u>(1,231)</u>
Total Expenditures	<u>5,250</u>	<u>5,250</u>	<u>6,481</u>	<u>(1,231)</u>
Net Change in Fund Balance	<u>\$ (4,250)</u>	<u>\$ (4,250)</u>	<u>(5,559)</u>	<u>\$ (1,309)</u>
Fund Balance,				
Beginning of Year			<u>17,976</u>	
End of Year			<u>\$ 12,417</u>	

**Maywood Public Library District
Workers Compensation Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$ 1,000	\$ 1,000	\$ 922	\$ (78)
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>922</u>	<u>(78)</u>
Expenditures				
Current				
Fringe Benefits				
Workers Compensation	<u>1,050</u>	<u>1,050</u>	<u>3,981</u>	<u>(2,931)</u>
Total Expenditures	<u>1,050</u>	<u>1,050</u>	<u>3,981</u>	<u>(2,931)</u>
Net Change in Fund Balance	<u>\$ (50)</u>	<u>\$ (50)</u>	<u>(3,059)</u>	<u>\$ (3,009)</u>
Fund Balance,				
Beginning of Year			<u>26,752</u>	
End of Year			<u>\$ 23,693</u>	

**Maywood Public Library District
Library and Building Site Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2024**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 60,000	\$ 60,000	\$ 24,832	\$ (35,168)
Total Revenues	<u>60,000</u>	<u>60,000</u>	<u>24,832</u>	<u>(35,168)</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>24,832</u>	<u>\$ (35,168)</u>
Fund Balance,				
Beginning of Year			<u>40,877</u>	
End of Year			<u>\$ 65,709</u>	

Maywood Public Library District
Audit Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 9,000	\$ 9,000	\$ 8,455	\$ (545)
Total Revenues	<u>9,000</u>	<u>9,000</u>	<u>8,455</u>	<u>(545)</u>
Expenditures				
Current				
Contractual Services				
Audit Fee	<u>7,000</u>	<u>7,000</u>	<u>6,250</u>	<u>750</u>
Total Expenditures	<u>7,000</u>	<u>7,000</u>	<u>6,250</u>	<u>750</u>
Net Change in Fund Balance	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>2,205</u>	<u>\$ (1,295)</u>
Fund Balance,				
Beginning of Year			<u>20,425</u>	
End of Year			<u>\$ 22,630</u>	

**Maywood Public Library District
Capital Projects Fund
No Legally Adopted Budget
Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2024**

	<u>Actual</u>
Total Revenues	<u>\$ 0</u>
Total Expenditures	<u>0</u>
Net Change in Fund Balance	0
Fund Balance,	
Beginning of Year	<u>45,309</u>
End of Year	<u><u>\$ 45,309</u></u>

Draft

Maywood Public Library District
Revenue Capacity Schedule
Assessed Valuations, Tax Rates, Allocations and Extensions (Unaudited)
Tax Years 2014 - 2023

Levy Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Assessed Valuation (in thousands)	\$ 197,328	\$ 180,138	\$ 186,534	\$ 211,224	\$ 204,906	\$ 204,847	\$ 277,873	\$ 251,796	\$ 251,796	\$ 364,439
Tax Rates										
Corporate	0.6000	0.6000	0.5795	0.5304	0.5642	0.5874	0.4429	0.5155	0.6106	0.4011
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
IMRF	0.0522	0.0572	0.0552	0.0463	0.0463	0.0468	0.0352	0.0384	0.0008	0.0339
Social Security	0.0496	0.0543	0.0525	0.0439	0.0437	0.0443	0.0259	0.0282	0.0064	0.0155
Auditing	0.0050	0.0050	0.0048	0.0044	0.0048	0.0049	0.0037	0.0049	0.0037	0.0025
Liability Insurance	0.0391	0.0429	0.0414	0.0341	0.0341	0.0345	0.0259	0.0282	0.0179	0.0124
Working Cash	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Workmen's Compensation	0.0026	0.0029	0.0028	0.0024	0.0024	0.0024	0.0019	0.0020	0.0004	0.0003
Library Building and Site	0.0200	0.0200	0.0193	0.0177	0.0194	0.0196	0.0148	0.0000	0.0199	0.0000
Unemployment Insurance	0.0026	0.0029	0.0028	0.0024	0.0024	0.0024	0.0019	0.0020	0.0000	0.0003
Total Tax Rates	0.7711	0.7852	0.7583	0.6816	0.7173	0.7423	0.5522	0.6192	0.6597	0.4660
Tax Extensions										
Corporate	\$ 1,183,969	\$ 1,080,828	\$ 1,081,106	\$ 1,120,284	\$ 1,156,080	\$ 1,203,276	\$ 1,230,831	\$ 1,298,010	\$ 1,546,007	\$ 1,461,698
Debt Service	0	0	0	0	0	0	0	0	0	0
IMRF	103,000	103,000	103,000	97,850	94,871	95,868	97,850	96,689	2,074	123,600
Social Security		97,850	97,850	92,700	89,544	90,747	72,100	71,006	16,142	56,650
Auditing	9,866	9,007	9,008	9,336	9,835	10,037	10,257	12,338	9,270	9,270
Liability Insurance	77,250	77,250	77,250	72,100	69,873	70,672	72,100	71,006	45,320	45,320
Working Cash	0	0	0	0	0	0	0	0	0	0
Workmen's Compensation	5,150	5,150	5,150	5,150	4,917	4,916	5,150	5,035	1,030	1,030
Library Building and Site	39,466	36,028	36,034	37,343	39,751	40,150	41,028	0	50,458	0
Unemployment Insurance	5,150	5,150	5,150	5,150	4,917	4,916	5,150	5,035	1,030	1,030
Total Tax Extensions	\$ 1,423,851	\$ 1,414,263	\$ 1,414,548	\$ 1,439,913	\$ 1,469,788	\$ 1,520,582	\$ 1,534,466	\$ 1,559,119	\$ 1,671,331	\$ 1,698,598
Tax Collections	\$ 1,291,604	\$ 1,243,906	\$ 1,238,535	\$ 1,213,830	\$ 1,250,372	\$ 1,287,926	\$ 1,342,989	\$ 1,407,747	\$ 1,492,690	\$ 714,558
Percentage	90.71%	87.95%	87.56%	84.30%	85.07%	84.70%	87.52%	90.29%	89.31%	42.07%

**Maywood Public Library District
Debt Capacity Schedule
Computation of Legal Debt Margin (Unaudited)
For the Year Ended June 30, 2024**

2023 Assessed Valuation

\$ 364,439,895

Statutory Debt Limitation

The debt limitations per Chapter 50 ILCS 405/1 does not apply to any indebtedness of any library district incurred for acquiring or improving sites, constructing, extending or improving and equipping sites for public library purposes or for the establishment, support and maintenance of a public library, under the provisions of "The Illinois Public Library District Act".

Draft

Client: MAYWOOD PUBLIC LIBRARY DISTRICT
Report: Journal Entry

Account	Description	Debit	Credit	Net Income Effect
AJE01				
To adjust beginning net assets				
11-10203	Seaway Bank & Trust - Payroll	9,611.70	0.00	
11-10990	Cash Allocated to Other Funds	0.00	462,919.18	
11-16000	Property Taxes Receivable	881,064.79	0.00	
11-17000	Per Capital Grant Receivable	34,762.80	0.00	
11-18000	Replacement Taxes Receivable	57,462.31	0.00	
78-10990	Allocated Cash	0.00	258,366.98	
80-10990	Allocated Cash	40,877.14	0.00	
80-16000	Property Taxes Receivable	28,755.86	0.00	
91-10990	Allocated Cash	217,509.48	0.00	
91-16000	Property Taxes Receivable	9,199.28	0.00	
92-10990	Allocated Cash	134,319.91	0.00	
92-16000	Property Taxes Receivable	1,181.97	0.00	
93-10990	Allocated Cash	1,950.91	0.00	
93-16000	Property Taxes Receivable	586.99	0.00	
94-10990	Allocated Cash	17,951.32	0.00	
94-16000	Property Taxes Receivable	586.99	0.00	
94-19000	Prepaid Expenditures	798.50	0.00	
95-10990	Allocated Cash	275,751.99	0.00	
95-16000	Property Taxes Receivable	25,827.73	0.00	
95-19000	Prepaid Expenditures	15,359.69	0.00	
96-10990	Allocated Cash	32,925.41	0.00	
96-16000	Property Taxes Receivable	5,282.95	0.00	
11-21000	Accounts Payable	0.00	20,582.58	
11-21020	State Tax Withheld	5,784.84	0.00	
11-21041	IMRF Withheld	2,107.76	0.00	
11-21045	IMRF-VAC	0.00	1,600.16	
11-22000	Accrued Wages	0.00	10,060.58	
11-22222	Cash Advance - Credit Card	163.34	0.00	
11-26000	Deferred Property Taxes	0.00	881,064.79	
80-26000	Deferred Property Taxes	0.00	28,755.86	
91-26000	Deferred Property Taxes	0.00	9,199.28	
92-21000	Accounts Payable	0.00	2,469.52	
92-26000	Deferred Property Taxes	0.00	1,181.97	
93-26000	Deferred Property Taxes	0.00	586.99	
94-26000	Deferred Property Taxes	0.00	586.99	
95-26000	Deferred Property Taxes	0.00	25,827.73	
96-21000	Accounts Payable	0.00	6,250.00	
96-26000	Deferred Property Taxes	0.00	5,282.95	
11-29300	Retained Earnings	0.00	85,088.10	
11-29300	Retained Earnings	470,354.00	0.00	
78-29000	Unrestricted Fund Balance - Working Cash	258,366.98	0.00	
80-29000	Unrestricted Fund Balance - Building & Sit	0.00	40,877.00	
91-29000	Unrestricted Fund Balance - FICA Fund	0.00	217,509.57	
92-29000	Unrestricted Fund Balance - IMRF Fund	0.00	131,849.95	
93-29000	Unrestricted Fund Balance - unemployment	0.00	1,950.63	
94-29000	Unrestricted Fund Balance - Workers Comp	0.00	18,746.57	
95-29000	Unrestricted Fund Balance - Liability Insu	0.00	291,111.32	
96-29000	Unrestricted Fund Balance - Audit Fund	0.00	26,675.00	
11-29300	Retained Earnings	3.28	0.00	
11-31300	Miscellaneous Income	0.00	4.22	
Total		<u>2,528,547.92</u>	<u>2,528,547.92</u>	<u>4.22</u>
AJE02				
To reverse last year Per Capita grant and record current year Per Capita Grant				
11-30300	Per Capita Grant	34,762.80	0.00	
11-17000	Per Capital Grant Receivable	0.00	34,762.80	
11-30300	Per Capita Grant	0.00	34,998.48	
11-17000	Per Capital Grant Receivable	34,998.48	0.00	
Total		<u>69,761.28</u>	<u>69,761.28</u>	<u>235.68</u>

Client: MAYWOOD PUBLIC LIBRARY DISTRICT
Report: Journal Entry

Account	Description	Debit	Credit	Net Income Effect
AJE03				
To reverse last year replacement taxes receivable and current year replacement taxes				
11-30210	Personal Prop Replacement Tax	57,462.31	0.00	
11-18000	Replacement Taxes Receivable	0.00	57,462.31	
11-30210	Personal Prop Replacement Tax	0.00	20,789.34	
11-18000	Replacement Taxes Receivable	20,789.34	0.00	
Total		78,251.65	78,251.65	(36,672.97)
AJE04				
To reverse last year prepaid expenses				
94-94500	Insurance - Workers Comp	798.50	0.00	
94-19000	Prepaid Expenditures	0.00	798.50	
95-95500	Insurance - Liability	14,643.86	0.00	
95-95500	Insurance - Liability	715.83	0.00	
95-19000	Prepaid Expenditures	0.00	15,359.69	
Total		16,158.19	16,158.19	(16,158.19)
AJE05				
To reverse last year A/P				
11-42250	Electricity	0.00	10,941.65	
11-60310	DCEO Grant Expenditure	0.00	4,494.60	
11-41700	Professional Services	0.00	900.00	
11-42150	Water	0.00	3,275.87	
11-42050	Natural Gas	0.00	752.53	
11-41060	Technology	0.00	171.85	
11-21000	Accounts Payable	20,536.50	0.00	
96-96500	Audit	0.00	6,250.00	
96-21000	Accounts Payable	6,250.00	0.00	
92-92500	IMRF Expenses - District	0.00	2,469.52	
92-21000	Accounts Payable	2,469.52	0.00	
Total		29,256.02	29,256.02	29,256.02
AJE06				
To reverse last year accrued payroll and record current year accrued payroll				
11-40100	Salaries	0.00	10,060.58	
11-22000	Accrued Wages	10,060.58	0.00	
11-40100	Salaries	11,446.15	0.00	
11-22000	Accrued Wages	0.00	11,446.15	
Total		21,506.73	21,506.73	(1,385.57)
AJE07				
To reverse duplicate entry that was voided in the prior year				
11-10203	Seaway Bank & Trust - Payroll	0.00	9,611.70	
92-92500	IMRF Expenses - District	9,611.70	0.00	
Total		9,611.70	9,611.70	(9,611.70)
AJE08				
To clean up A/P balances from prior year				
11-21000	Accounts Payable	0.00	350.00	
11-31300	Miscellaneous Income	350.00	0.00	
Total		350.00	350.00	(350.00)

Client: MAYWOOD PUBLIC LIBRARY DISTRICT
Report: Journal Entry

Account	Description	Debit	Credit	Net Income Effect
AJE09				
To record additional A/P				
11-21000	Accounts Payable	0.00	38,060.26	
11-43100	Equipment Purchase	8,840.44	0.00	
11-42600	General Maintenance - Building	8,736.00	0.00	
11-40800	Adult Books	3,006.17	0.00	
11-42600	General Maintenance - Building	2,787.00	0.00	
11-41700	Professional Services	2,773.75	0.00	
11-43200	Legal Fees	2,429.00	0.00	
11-42250	Electricity	7,387.90	0.00	
11-42500	Contract Maintenance Building	2,100.00	0.00	
92-21000	Accounts Payable	0.00	5,097.06	
92-92500	IMRF Expenses - District	5,097.06	0.00	
96-21000	Accounts Payable	0.00	6,250.00	
96-96500	Audit	6,250.00	0.00	
Total		49,407.32	49,407.32	(49,407.32)
AJE10				
To record prepaid expense at year-end				
94-94500	Insurance - Workers Comp	0.00	1,358.50	
94-19000	Prepaid Expenditures	1,358.50	0.00	
95-95500	Insurance - Liability	0.00	16,161.41	
95-19000	Prepaid Expenditures	16,161.41	0.00	
94-95500	Insurance - Liability	0.00	714.17	
94-19000	Prepaid Expenditures	714.17	0.00	
Total		18,234.08	18,234.08	18,234.08
AJE11				
To recalss uemployment refund amount				
93-93500	Unemployment Insurance	23,123.41	0.00	
11-93500	Unemployment Insurance	0.00	23,123.41	
93-93500	Unemployment Insurance	0.00	21,690.00	
11-93500	Unemployment Insurance	21,690.00	0.00	
Total		44,813.41	44,813.41	0.00
AJE12				
GASB34 - to record fixed asset activity				
99-10300	Furniture and Equipment	13,260.00	0.00	
99-40300	Capital Purchases	0.00	13,260.00	
99-10250	A/D Building and Improvements	0.00	188,555.00	
99-10350	A/D Furniture and Equipment	0.00	10,327.00	
99-10550	A/D Library Collection	0.00	43,946.00	
99-40400	Depreciation Expense	242,828.00	0.00	
99-10500	Library Collection	0.00	54,166.00	
99-10550	A/D Library Collection	54,166.00	0.00	
Total		310,254.00	310,254.00	(229,568.00)
AJE13				
GASB34 - to adjust accrued vacation at year-end				
99-20500	Accrued Vacation	9,804.00	0.00	
99-40600	Change in Accrued Vacation	0.00	9,804.00	
Total		9,804.00	9,804.00	9,804.00
AJE13				
To reclass property tax revenue between funds				
11-30010	Tax Revenue - current	46,444.03	0.00	
80-30010	Tax Revenue - Current	21,591.74	0.00	
91-30010	Tax Revenue - Current	0.00	16,864.30	
92-30010	Tax Revenue - Current	0.00	51,171.47	
Total		68,035.77	68,035.77	0.00

Client: MAYWOOD PUBLIC LIBRARY DISTRICT
Report: Journal Entry

Account	Description	Debit	Credit	Net Income Effect
AJE14				
To adjust property taxes receivable and deferred property taxes				
11-16000	Property Taxes Receivable	0.00	34,266.83	
11-26000	Deferred Property Taxes	34,266.83	0.00	
80-16000	Property Taxes Receivable	0.00	28,755.86	
80-26000	Deferred Property Taxes	28,755.86	0.00	
91-16000	Property Taxes Receivable	23,619.47	0.00	
91-26000	Deferred Property Taxes	0.00	23,619.47	
92-16000	Property Taxes Receivable	70,422.58	0.00	
92-26000	Deferred Property Taxes	0.00	70,422.58	
93-16000	Property Taxes Receivable	9.71	0.00	
93-26000	Deferred Property Taxes	0.00	9.71	
94-16000	Property Taxes Receivable	9.71	0.00	
94-26000	Deferred Property Taxes	0.00	9.71	
95-16000	Property Taxes Receivable	427.27	0.00	
95-26000	Deferred Property Taxes	0.00	427.27	
96-16000	Property Taxes Receivable	87.39	0.00	
96-26000	Deferred Property Taxes	0.00	87.39	
Total		157,598.82	157,598.82	0.00
AJE15				
GASB34 - to adjust deferred property taxes				
99-20100	Deferred Property Taxes	31,554.45	0.00	
99-40100	Property Tax Revenue	0.00	31,554.45	
Total		31,554.45	31,554.45	31,554.45
AJE16				
GASB34 - to record IMRF activity				
99-11500	IMRF - Deferred Outflows	0.00	90,481.00	
99-41200	IMRF-Deferred Outflow Change	90,481.00	0.00	
99-21000	Net Pension Liability (IMRF)	266,545.00	0.00	
99-41000	Change in Net Pension Items	0.00	266,545.00	
99-21500	IMRF - Deferred Inflows	0.00	29,845.00	
99-41300	IMRF-Deferred Inflow Change	29,845.00	0.00	
Total		386,871.00	386,871.00	146,219.00
AJE17				
To record DCEO grant unspent funds as unearned revenue at year-end				
11-30330	DCEO Grant	169,610.00	0.00	
11-28000	Unearned Revenue	0.00	169,610.00	
Total		169,610.00	169,610.00	(169,610.00)
AJE18				
To adjust payroll liabilities at year-end				
11-21010	Federal Tax Withheld	0.00	1,535.31	
11-21020	State Tax Withheld	0.00	0.30	
11-21031	FICA Withheld	1,843.89	0.00	
11-21041	IMRF Withheld	60.72	0.00	
11-21045	IMRF-VAC	6,374.02	0.00	
11-21050	Credit Union I Withheld	92.32	0.00	
11-21060	Credit Union II Withheld	385.00	0.00	
11-21070	Medical Insurance Withheld	487.72	0.00	
11-21081	Pebsco Withheld	235.00	0.00	
11-21100	AFLAC Withheld - Pre Tax	17.85	0.00	
11-40100	Salaries	0.00	7,960.91	
Total		9,496.52	9,496.52	7,960.91

Client: MAYWOOD PUBLIC LIBRARY DISTRICT
Report: Journal Entry

Account	Description	Debit	Credit	Net Income Effect
AJE19				
To adjust cash balances between funds				
11-10990	Cash Allocated to Other Funds	0.00	39,423.00	
80-10990	Allocated Cash	24,832.00	0.00	
91-10990	Allocated Cash	0.00	15,097.00	
92-10990	Allocated Cash	28,044.00	0.00	
93-10990	Allocated Cash	0.00	5,559.00	
94-10990	Allocated Cash	0.00	4,336.00	
95-10990	Allocated Cash	9,335.00	0.00	
96-10990	Allocated Cash	2,204.00	0.00	
Total		64,415.00	64,415.00	0.00
AJE20				
GASB34 - To adjust net investment in capital assets				
99-30100	Invested in Capital Assets	229,568.00	0.00	
99-30200	Net Assets	0.00	229,568.00	
Total		229,568.00	229,568.00	0.00
GRAND TOTAL		4,303,105.86	4,303,105.86	(269,495.39)



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To the Board of Trustees
and Management of Maywood Public Library District

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

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

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

Internal accounting records are maintained on a cash basis

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

Our Responsibilities under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 17, 2021, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

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

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

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

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

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

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

Planned Scope and Timing of the Audit

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

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

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

Significant Audit Findings

Qualitative Aspects of Accounting Practices

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

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

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

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

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

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

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

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

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 16, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

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

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

Very truly yours,

IL NFP Audit & Tax, LLP

Illinois NFP Audit & Tax, LLP

December 16, 2024

Client: MAYWOOD PUBLIC LIBRARY DISTRICT
Report: Trial Balance Report

Account	Description	Account Classification	Unadjusted 06/30/2024	Adjusting JE 06/30/2024	Adjusting JE 06/30/2024	Adjusted 06/30/2024
				Debit	Credit	
11-10010	Petty Cash	CA	325.00	0.00	0.00	325.00
11-10015	Cash - Circulation	CA	65.00	0.00	0.00	65.00
11-10500	IL Funds - Primary	CA	359,226.67	0.00	0.00	359,226.67
11-10600	PMA - Construction Fund	CA	22.20	0.00	0.00	22.20
11-10704	Bank of New York - Escrow 2	CA	36.60	0.00	0.00	36.60
11-10800	US Bank - Primary	CA	1,699,397.61	0.00	0.00	1,699,397.61
11-10801	US Bank - Checking	CA	103,571.17	0.00	0.00	103,571.17
11-10803	US Bank SB220079 Grant Account (DCEO)	CA	186,093.21	0.00	0.00	186,093.21
11-10990	Cash Allocated to Other Funds	CA	(701,337.74)	0.00	502,342.18	(1,203,679.92)
11-16000	Property Taxes Receivable	CA	0.00	846,797.96	0.00	846,797.96
11-17000	Per Capital Grant Receivable	CA	0.00	34,998.48	0.00	34,998.48
11-18000	Replacement Taxes Receivable	CA	0.00	20,789.34	0.00	20,789.34
11-21000	Accounts Payable	CL	396.08	0.00	38,456.34	(38,060.26)
11-21010	Federal Tax Withheld	CL	1,535.31	0.00	1,535.31	0.00
11-21020	State Tax Withheld	CL	(5,784.54)	5,784.54	0.00	0.00
11-21031	FICA Withheld	CL	(1,843.89)	1,843.89	0.00	0.00
11-21041	IMRF Withheld	CL	(2,168.48)	2,168.48	0.00	0.00
11-21045	IMRF-VAC	CL	(4,773.86)	4,773.86	0.00	0.00
11-21050	Credit Union I Withheld	CL	(92.32)	92.32	0.00	0.00
11-21060	Credit Union II Withheld	CL	(385.00)	385.00	0.00	0.00
11-21070	Medical Insurance Withheld	CL	(487.72)	487.72	0.00	0.00
11-21081	Pebco Withheld	CL	(235.00)	235.00	0.00	0.00
11-21100	AFLAC Withheld - Pre Tax	CL	(17.85)	17.85	0.00	0.00
11-22000	Accrued Wages	CL	0.00	0.00	11,446.15	(11,446.15)
11-22222	Cash Advance - Credit Card	CL	(163.34)	163.34	0.00	0.00
11-26000	Deferred Property Taxes	CL	0.00	0.00	846,797.96	(846,797.96)
11-28000	Unearned Revenue	CL	0.00	0.00	169,610.00	(169,610.00)
11-29000	Unrestricted Fund Balance - Library Fund	EQ	385,489.03	0.00	0.00	385,489.03
11-29200	Opening Balance Equity	EQ	6,624.18	0.00	0.00	6,624.18
11-29300	Retained Earnings	EQ	(1,208,516.18)	385,269.18	0.00	(823,247.00)
11-30010	Tax Revenue - current	INC	(1,421,755.47)	46,444.03	0.00	(1,375,311.44)
11-30210	Personal Prop Replacement Tax	INC	(157,188.50)	36,672.97	0.00	(120,515.53)
11-30300	Per Capita Grant	INC	(34,762.80)	0.00	235.68	(34,998.48)
11-30326	Other Grant Income	INC	(7,500.00)	0.00	0.00	(7,500.00)
11-30330	DCEO Grant	INC	(186,000.00)	169,610.00	0.00	(16,390.00)
11-30390	Donations	INC	(1,091.95)	0.00	0.00	(1,091.95)
11-30600	Fines	INC	(989.83)	0.00	0.00	(989.83)
11-30700	Copy Machine	INC	(5,807.39)	0.00	0.00	(5,807.39)
11-30800	Lost and Paid	INC	(695.95)	0.00	0.00	(695.95)
11-30950	General Sales	INC	(218.94)	0.00	0.00	(218.94)
11-30955	Book Sales	INC	(345.54)	0.00	0.00	(345.54)
11-31230	Vending Machine Income	INC	(2,011.85)	0.00	0.00	(2,011.85)
11-31250	Fax Machine	INC	(75.98)	0.00	0.00	(75.98)
11-31270	Room Rental Income	INC	(765.50)	0.00	0.00	(765.50)
11-31300	Miscellaneous Income	INC	(863.72)	345.78	0.00	(517.94)
11-31325	Maywood Book Income	INC	(100.33)	0.00	0.00	(100.33)
11-33021	Interest - All Bank	INC	(1,563.46)	0.00	0.00	(1,563.46)
11-33040	Interest - It Funds Primary	INC	(19,022.85)	0.00	0.00	(19,022.85)
11-36080	Passport Income	INC	(14,029.73)	0.00	0.00	(14,029.73)
11-40100	Salaries	EXP	621,149.44	0.00	6,575.34	614,574.10
11-40400	Hospitalization	EXP	17,160.86	0.00	0.00	17,160.86
11-40500	Trustee Development	EXP	682.26	0.00	0.00	682.26

Client: MAYWOOD PUBLIC LIBRARY DISTRICT
Report: Trial Balance Report

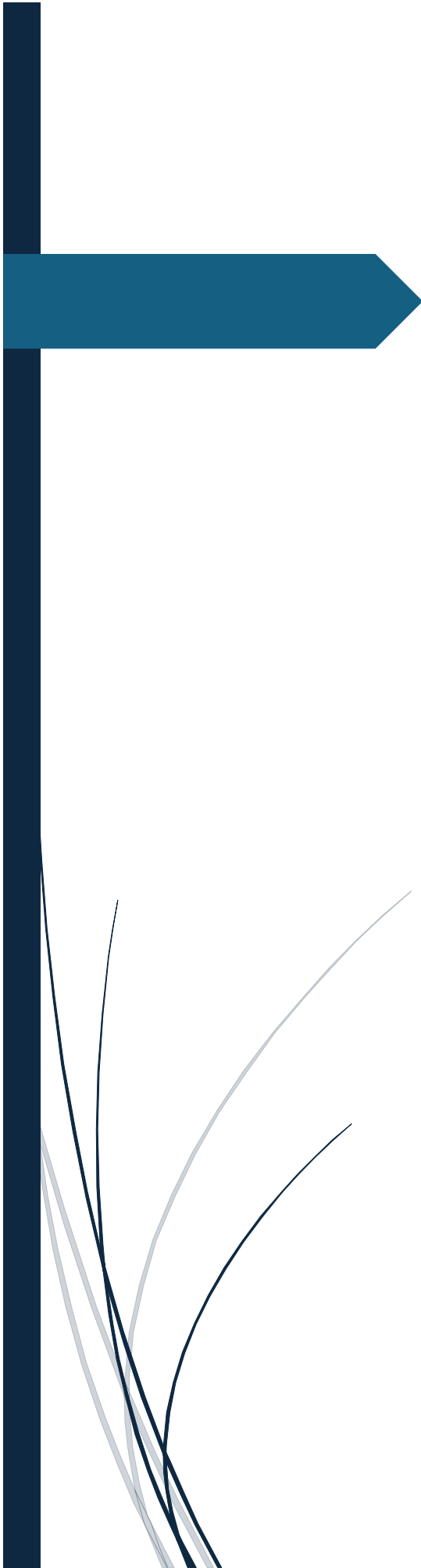
Account	Description	Account Classification	Unadjusted 06/30/2024	Adjusting JE 06/30/2024	Adjusting JE 06/30/2024	Adjusted 06/30/2024
				Debit	Credit	
11-40510	Staff Development	EXP	3,137.64	0.00	0.00	3,137.64
11-40520	Travel	EXP	1,273.04	0.00	0.00	1,273.04
11-40700	Membership Dues	EXP	2,259.00	0.00	0.00	2,259.00
11-40800	Adult Books	EXP	16,878.76	3,006.17	0.00	19,884.93
11-40811	YS Books	EXP	12,264.97	0.00	0.00	12,264.97
11-40850	Books Lost - MLS	EXP	362.74	0.00	0.00	362.74
11-40900	Periodicals	EXP	2,976.92	0.00	0.00	2,976.92
11-41000	Adult Audio Visual	EXP	5,821.99	0.00	0.00	5,821.99
11-41012	YS Audio Visual	EXP	1,923.83	0.00	0.00	1,923.83
11-41050	Software	EXP	244.80	0.00	0.00	244.80
11-41060	Technology	EXP	8,503.97	0.00	171.85	8,332.12
11-41300	Library Supplies	EXP	6,301.49	0.00	0.00	6,301.49
11-41302	Patron Services Supplies	EXP	836.67	0.00	0.00	836.67
11-41303	Tech Services Supplies	EXP	1,935.79	0.00	0.00	1,935.79
11-41305	Bank Fees	EXP	2,039.31	0.00	0.00	2,039.31
11-41310	Hospitality	EXP	2,484.34	0.00	0.00	2,484.34
11-41350	Printing	EXP	1,010.00	0.00	0.00	1,010.00
11-41400	Postage	EXP	3,845.78	0.00	0.00	3,845.78
11-41500	Telephone	EXP	7,603.56	0.00	0.00	7,603.56
11-41600	Publicity	EXP	7,131.52	0.00	0.00	7,131.52
11-41700	Professional Services	EXP	36,013.11	1,873.75	0.00	37,886.86
11-42050	Natural Gas	EXP	33,402.79	0.00	752.53	32,650.26
11-42100	Databases & E-Resources	EXP	21,716.65	0.00	0.00	21,716.65
11-42150	Water	EXP	11,068.98	0.00	3,275.87	7,793.11
11-42250	Electricity	EXP	78,091.37	0.00	3,553.75	74,537.62
11-42350	Garbage	EXP	3,312.02	0.00	0.00	3,312.02
11-42400	Maintenance of Equipment	EXP	2,242.27	0.00	0.00	2,242.27
11-42500	Contract Maintenance Building	EXP	56,481.55	2,100.00	0.00	58,581.55
11-42560	Janitorial Supplies	EXP	1,999.75	0.00	0.00	1,999.75
11-42600	General Maintenance - Building	EXP	16,070.48	11,523.00	0.00	27,593.48
11-42650	MLS SWAN Maintenance	EXP	26,829.00	0.00	0.00	26,829.00
11-42920	Special Events	EXP	3,770.38	0.00	0.00	3,770.38
11-43021	Adult Programming	EXP	4,573.07	0.00	0.00	4,573.07
11-43022	YS Programming	EXP	4,726.74	0.00	0.00	4,726.74
11-43100	Equipment Purchase	EXP	0.00	8,840.44	0.00	8,840.44
11-43200	Legal Fees	EXP	7,148.25	2,429.00	0.00	9,577.25
11-43301	Passport and License Renewal Expenses	EXP	3.00	0.00	0.00	3.00
11-60310	DCEO Grant Expenditure	EXP	17,686.02	0.00	4,494.60	13,191.42
11-60321	Mis. Grant Expenses	EXP	5,979.97	0.00	0.00	5,979.97
11-60340	Per Capita Grant Expenses	EXP	2,817.81	0.00	0.00	2,817.81
11-61230	Vending Maching Expenses	EXP	1,361.73	0.00	0.00	1,361.73
11-69120	Contingencies	EXP	39.00	0.00	0.00	39.00
11-69999	Uncategorized Expense	EXP	42.89	0.00	0.00	42.89
11-91500	FICA Expenditures	EXP	327.63	0.00	0.00	327.63
11-93500	Unemployment Insurance	INC	(21,690.00)	0.00	1,433.41	(23,123.41)
73-10990	Allocated Cash	CA	45,308.90	0.00	0.00	45,308.90
73-29000	Fund Balance - Bldg Construction	EQ	(45,308.90)	0.00	0.00	(45,308.90)
78-10990	Allocated Cash	CA	258,366.98	0.00	258,366.98	0.00
78-29000	Unrestricted Fund Balance - Working Cash	EQ	(258,366.98)	258,366.98	0.00	0.00
80-10990	Allocated Cash	CA	0.00	65,709.14	0.00	65,709.14
80-29000	Unrestricted Fund Balance - Building & Sit	EQ	0.00	0.00	40,877.00	(40,877.00)
80-30010	Tax Revenue - Current	INC	(46,423.86)	21,591.74	0.00	(24,832.12)

Client: MAYWOOD PUBLIC LIBRARY DISTRICT
Report: Trial Balance Report

Account	Description	Account Classification	Unadjusted 06/30/2024	Adjusting JE 06/30/2024	Adjusting JE 06/30/2024	Adjusted 06/30/2024
				Debit	Credit	
91-10990	Allocated Cash	CA	366,313.43	202,412.48	0.00	568,725.91
91-16000	Property Taxes Receivable	CA	0.00	32,818.75	0.00	32,818.75
91-26000	Deferred Property Taxes	CL	0.00	0.00	32,818.75	(32,818.75)
91-29000	Unrestricted Fund Balance - FICA Fund	EQ	(366,313.43)	0.00	217,509.57	(583,823.00)
91-30010	Tax Revenue - Current	INC	(14,910.98)	0.00	16,864.30	(31,775.28)
91-91500	FICA Expenditures	EXP	46,872.48	0.00	0.00	46,872.48
92-10990	Allocated Cash	CA	101,463.05	162,363.91	0.00	263,826.96
92-16000	Property Taxes Receivable	CA	0.00	71,604.55	0.00	71,604.55
92-21000	Accounts Payable	CL	0.00	0.00	5,097.06	(5,097.06)
92-26000	Deferred Property Taxes	CL	0.00	0.00	71,604.55	(71,604.55)
92-29000	Unrestricted Fund Balance - IMRF Fund	EQ	(101,463.05)	0.00	131,849.95	(233,313.00)
92-30010	Tax Revenue - Current	INC	(1,844.67)	0.00	51,171.47	(53,016.14)
92-92500	IMRF Expenses - District	EXP	15,359.88	12,239.24	0.00	27,599.12
93-10990	Allocated Cash	CA	16,025.37	0.00	3,608.09	12,417.28
93-16000	Property Taxes Receivable	CA	0.00	596.70	0.00	596.70
93-26000	Deferred Property Taxes	CL	0.00	0.00	596.70	(596.70)
93-29000	Unrestricted Fund Balance - unemployment	EQ	(16,025.37)	0.00	1,950.63	(17,976.00)
93-30010	Tax Revenue - Current	INC	(922.33)	0.00	0.00	(922.33)
93-93500	Unemployment Insurance	EXP	5,047.79	1,433.41	0.00	6,481.20
94-10990	Allocated Cash	CA	8,005.43	13,615.32	0.00	21,620.75
94-16000	Property Taxes Receivable	CA	0.00	596.70	0.00	596.70
94-19000	Prepaid Expenditures	CA	0.00	2,072.67	0.00	2,072.67
94-26000	Deferred Property Taxes	CL	0.00	0.00	596.70	(596.70)
94-29000	Unrestricted Fund Balance - Workers Comp	EQ	(8,005.43)	0.00	18,746.57	(26,752.00)
94-30010	Tax Revenue - Current	INC	(922.33)	0.00	0.00	(922.33)
94-94500	Insurance - Workers Comp	EXP	4,398.00	0.00	560.00	3,838.00
94-95500	Insurance - Liability	EXP	857.00	0.00	714.17	142.83
95-10990	Allocated Cash	CA	(87,895.42)	285,086.99	0.00	197,191.57
95-16000	Property Taxes Receivable	CA	0.00	26,255.00	0.00	26,255.00
95-19000	Prepaid Expenditures	CA	0.00	16,161.41	0.00	16,161.41
95-26000	Deferred Property Taxes	CL	0.00	0.00	26,255.00	(26,255.00)
95-29000	Unrestricted Fund Balance - Liability Insu	EQ	87,895.32	0.00	291,111.32	(203,216.00)
95-30010	Tax Revenue - Current	INC	(41,658.53)	0.00	0.00	(41,658.53)
95-95500	Insurance - Liability	EXP	32,322.83	0.00	801.72	31,521.11
96-10990	Allocated Cash	CA	(6,250.00)	35,129.41	0.00	28,879.41
96-16000	Property Taxes Receivable	CA	0.00	5,370.34	0.00	5,370.34
96-21000	Accounts Payable	CL	0.00	0.00	6,250.00	(6,250.00)
96-26000	Deferred Property Taxes	CL	0.00	0.00	5,370.34	(5,370.34)
96-29000	Unrestricted Fund Balance - Audit Fund	EQ	6,250.00	0.00	26,675.00	(20,425.00)
96-30010	Tax Revenue - Current	INC	(8,454.67)	0.00	0.00	(8,454.67)
96-96500	Audit	EXP	6,250.00	0.00	0.00	6,250.00
99-10100	Land	CA	187,052.00	0.00	0.00	187,052.00
99-10200	Building and Improvements	CA	7,175,090.00	0.00	0.00	7,175,090.00
99-10250	A/D Building and Improvements	CA	(4,249,674.00)	0.00	188,555.00	(4,438,229.00)
99-10300	Furniture and Equipment	CA	1,348,430.00	13,260.00	0.00	1,361,690.00
99-10350	A/D Furniture and Equipment	CA	(1,311,138.00)	0.00	10,327.00	(1,321,465.00)
99-10500	Library Collection	CA	176,492.00	0.00	54,166.00	122,326.00
99-10550	A/D Library Collection	CA	(99,363.00)	10,220.00	0.00	(89,143.00)
99-11500	IMRF - Deferred Outflows	CL	274,370.00	0.00	90,481.00	183,889.00
99-20100	Deferred Property Taxes	CL	952,486.57	31,554.45	0.00	984,041.02
99-20500	Accrued Vacation	CL	(24,453.00)	9,804.00	0.00	(14,649.00)
99-21000	Net Pension Liability (IMRF)	CL	(231,541.00)	266,545.00	0.00	35,004.00

Client: MAYWOOD PUBLIC LIBRARY DISTRICT
Report: Trial Balance Report

Account	Description	Account Classification	Unadjusted 06/30/2024	Adjusting JE 06/30/2024 Debit	Adjusting JE 06/30/2024 Credit	Adjusted 06/30/2024
99-21500	IMRF - Deferred Inflows	CL	0.00	0.00	29,845.00	(29,845.00)
99-30100	Invested in Capital Assets	CL	(3,226,889.00)	229,568.00	0.00	(2,997,321.00)
99-30200	Net Assets	EQ	(970,862.57)	0.00	229,568.00	(1,200,430.57)
99-40100	Property Tax Revenue	INC	0.00	0.00	31,554.45	(31,554.45)
99-40300	Capital Purchases	EXP	0.00	0.00	13,260.00	(13,260.00)
99-40400	Depreciation Expense	EXP	0.00	242,828.00	0.00	242,828.00
99-40600	Change in Accrued Vacation	EXP	0.00	0.00	9,804.00	(9,804.00)
99-41000	Change in Net Pension Items	EXP	0.00	0.00	266,545.00	(266,545.00)
99-41200	IMRF-Deferred Outflow Change	EXP	0.00	90,481.00	0.00	90,481.00
99-41300	IMRF-Deferred Inflow Change	EXP	0.00	29,845.00	0.00	29,845.00
Total			0.00	0.00	0.00	0.00
Net Income (Loss)			816,976.04			547,480.65



MAYWOOD PUBLIC LIBRARY DISTRICT

STRATEGIC PLANNING
2025

Maywood Public Library District

Strategic Planning 2025

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Process, Methodology and Findings	Pages 1-2
Strategic Plan 2025-2028 DRAFT	Page 3 -4
Focus Group responses	Pages 5 -19
Data Report	Separate document 71 pages

Process and Methodology

The strategic planning process started with questions utilizing the SOAR process (Strengths, Opportunities, Aspirations and Results). This method takes the library's current performance, identifying opportunities for growth, having the board, staff and public weigh on the performance of the library and desires for the future, which will help develop the strategic plan. The planning started with the development of the questions in September & October, with the focus groups taking place in November and December.

President Williams expressed a desire for a data dive into the past library statistics, which was hired out by a third party to create the data report. The data was gathered from the Illinois Public Library Annual Reports (IPLAR) from 2013-2023. All libraries in Illinois are required to complete this report annually by statute. That report, in conjunction with the focus group responses, were used to create the strategic plan goals. It is included as a separate document from this report.

There were six groups who participated in the focus groups: the board, managers, support staff, adults (most were parents), tweens and elementary-aged children. We had four planned in-person focus groups at the library, with adults, tweens and elementary-aged children. We utilized Google Forms for those who did not attend in-person

We did not get a large group response, about 50 total with board, staff and public. We were not able to query the seniors (over 60) as they did not attend any of the adult focus groups, and we did not get a response from the senior facilities to come to them for focus groups.

All groups were questioned independently, meaning each group did not have library staff/managers/board members to hear what was being said. This allowed for complete honesty and anonymity.

We did not have as much time to create a more thorough query process (online via website, QR codes, mass market mailing to residents etc) but recommend this in the future for a more thorough response. This will require a financial commitment for the cost to mail out surveys and get responses. The responses received and the data dive has resulted in enough to create a plan for next few years with the ability to query in a year or two an allow for any necessary pivoting that the results glean.

Findings

There were some themes in the focus groups and with the data dive.

Focus Groups

1. Programming: library is doing great with programs – especially youth department – but data shows MPLD is underperforming compared to other libraries
2. Staff: staff are an asset – but data dive shows we have too few staff for building and are below salary levels compared to other libraries
3. collection is dated - data dive shows we have the lowest circulation and collection size among our peers
4. both patrons and staff commented on the facility, need for updating and space utilization

Data Dive **:

1. Funding: sufficient but could be allocated better – into collections and staffing
2. Staffing: understaffed for building size and underpaid compared to peer libraries
3. Collections: dated, lowest collection size compared to peer libraries and lowest circulation
4. Library Users: very low cardholder rate and annual visitors

** data was from 2013-2023 IPLARs. The library was closed from March 2020 through June 2021, which did affect a variety of our statistics (circulation, staffing and collection spending)

FY 2025-2028 Strategic Plan (DRAFT)

I have taken the finding from the data dive and the focus group responses to create the goals and subsequent strategies for the strategic plan. This is a draft document for the board and director to review and determine the proposed direction. The goals in the plan are guidelines for the next three years for the board and staff to work on and towards. A strategic plan is a living document and may need to be reviewed and refreshed to work with a realistic timeline and the work towards the goals.

Maywood Public Library District Strategic Plan Goals

DRAFT

Library Mission statement

“The Mission of the Maywood Public Library District is to maintain excellence in providing the best possible materials in regard to educational, technological, and recreational uses for its community. The Library’s focus is to continue to research, evaluate, and generate outreach programs for the benefit of the Maywood community. The Library is also a repository of local Maywood history. The Maywood Public Library District cooperates with all other libraries.”

Goal 1: Maintain consistent library funding and seek alternative sources of revenue for special projects.

Strategy 1: Continue to levy for the legally allowed maximum amount. In addition, continue to levy annually for the .02 Building and Maintenance Tax Levy

Strategy 2: Seek grant funding for special projects like facility work, collection development etc

Strategy 3: Utilize the MPLD Foundation for additional fundraising efforts

Goal 2: Staffing of the library is paramount to the library running effectively and smoothly. The Library will commit to adequate staffing levels, training, compensation and benefits.

Strategy 1: Increase staffing levels consistent with the size of the facility and to perform programs and services to the library users.

Strategy 2: Create and utilize a consistent and ongoing staff training program that ensures that all library staff are trained in their position and are capable of assisting library users in all areas of library work. Library staff should also have facility, emergency preparedness and social issues training.

Strategy 3: Regularly review staff compensation and benefits to ensure that the package is competitive with industry standards, making every effort to attract and maintain talented individuals. Actively work within the budget to allocate monies to ensure the ability to compensate staff.

Goal 3: Update and increase the library's collection.

Strategy 1: Evaluate the current collection for outdated and damaged materials and remove accordingly.

Strategy 2: Create a Collection Development Plan that targets and prioritizes areas of the collection that need to be updated first, based on community needs and accepted library collection practices. Continue to work on all target areas as budget allows.

Strategy 3: Dedicate an increase in the collections line in the annual budget.

Strategy 4: Seek alternative funding to add and grow any special collections.

Goal 4: Increase and improve services to the public.

Strategy 1: Evaluate Adult and Youth programming statistics/attendance for successes

Strategy 2: Try new and innovative programming reflective of the community needs and desires.

Strategy 3: Evaluate current service offerings outside of programming for successes

Strategy 4: Try new and innovative services reflective of the community needs and desires.

Goal 5: Increase the Library card holder rate and visits to the library.

Strategy 1: Evaluate who the current card holders are and create a library card signup program to incentivize people to get library cards

Strategy 2: Create a Community Engagement Plan to determine ways to advertise the library to the community and incentivize more people to use the library.

Goal 6: Maintain and repair/renovate the library facility to ensure safety and comfort for the patrons and staff.

Strategy 1: Continue the current elevator renovation project utilizing the DECO grant funding.

Strategy 2: Continue to repair and renovate the facility, using the five-year 2024 Facility Needs Assessment done by Wright Architects, utilizing current DCEO grant funds and budget permitting.

Strategy 3: Seek alternative funding for special facility projects.

BOARD AND STAFF FOCUS GROUP RESPONSES

What do we excel at?

Board responses:

- We work well with the community
- Professionalism Youth services
- Our Children & Youth Services Department continues to provide an enriching and engaging space for our young patrons
- We excel with providing access to technology, with providing a safe haven for our youth and we excel in creating opportunities for our community to participate in events.

Managers responses:

- Customer service
- Creativity (promo) with crafts, decorating of library
- Programming
- Problem solving
- Inclusion of patrons and staff

Staff responses:

- Helping people – very hands on
- Passports
- Connecting with kids – library is a safe space for them
- Helping patrons with technology
- Makes adults feel welcome
- Well organized and efficient – good processes in place to help patrons
- Good website – has answers for information requested
- Youth programs are awesome
- Good adult programming – but no patrons
- Good at working with outside entities for programming
- Good adult programs but is a work in progress

What do we have or do that is better than other organizations?

Board responses:

- Hosting more community events
- Customer Service Senior drop off service Size of facility Youth Services
- We have a beautiful, clean facility with plenty of potential space to provide additional services and community programming. We are situated in a prime location with easy access via different modes of transportation. We need to take advantage of this opportunity attract individuals to come and explore what our library has to offer-- we need to think outside the box!!
- We have a staff that is willing to assist our patrons with gathering information that is necessary for them to have a quality life.

Managers responses:

- Services and space – have gotten good at utilization of the library space available
- Supporting other departments as requested
- Good staff
- Staff cohesion is high – collaborate well
- Community enrichment
- Programs open to everyone, even if they haven't signed up

Staff responses:

- Passports- walk in and no appt necessary
- Nicer than other organizations
- Knowing where community is at for programs and collections
- Nice hang out spot for teens even when school is out
- Good computer and internet access
- Printing & faxing/scanning is less expensive/good help by staff when requested
- Handle kids better when there is trouble – making connections with the kids
- Programs pretty diverse for each demographic (age) and getting better by ethnicity
- Other libraries are copying our program ideas
- Lots of Spanish speaking staff

What is our proudest achievement of the last two years?**Board responses:**

- Extending hours Election site Mexican Consulate
- Our proudest achievement for the last two years was hiring a consultant that has the experience and knowledge to help move us FORWARD.

Managers responses:

- Clearing 3rd floor
- Programs
- Mexican Consulate and early voting
- Job fair
- Newsletter being mailed out
- Senior outreach – started homebound and fishing VR
- More staff – hiring good staff
- All departments doing stats

Staff responses:

- Passports
- Mexican Consultant
- Early voting
- Summer lunch for kids – Greater Food Depository
- Daniela – leadership is awesome
- Cleaning out 3rd floor
- Hiring friendly staff
- Slowly attending to facility needs.

What partnerships would lead to greater success?

Board responses:

- Partnering with other communities and our own
- School districts on all levels Volunteerism Mentorship groups Socio-eco services
- More intentional collaborations with other governing bodies, including both school districts, park district, and the village, as well as other community-based orgs. to ensure more synergy in programs and services to effectively meet the needs of our community.
- The partnership that would lead to greater success are partnerships with other libraries, community stakeholders, and legislators.

Managers response:

- Current partnerships with schools
- Internships with Dominican University – library science school
- With Loyola, NOMI that work with mental health issues
- STI testing
- Farmers market
- Look for more local community partners
- Village
- Local history
- Toastmasters
- Trade agencies

Staff responses:

- Having daycare
- People who are trained to watch kids whose parents are not at the library
- After school tutors
- Would like to know the board
- NOMI – National Org of Mental Health - might be a good partnership
- With park district
- Boys & Girls club
- School districts
- Homeless population – resources
- Police department - walk through regularly
- Small businesses – Maywood express
- Staff training for homeless population
- Maywood Community garden – meet here to discuss

How can we best meet the needs of our stakeholders?

Board responses:

- We have extended hours was one request of the community and now we want to bring more programs to the community
- Meeting spaces Programs and space for middle age group Reading and ESL Programs Better book selection
- Identify what the needs are for all stakeholders (residents, visitors, employees, organizations, etc.). We have to broaden our reach to get the feedback/data to

determine the needs to include surveys, phone banking, and conducting focus groups(to include students, senior citizens, families, and our unhoused). We need to be a library for everyone!

- We can meet the needs of our stakeholders by keeping them informed.

Managers responses:

- Maintain open hours and resources
- Smart lockers
- Continued communication with community -awareness of library
- Try to get to know regular patrons better and get feedback 1st hand
- Maintain program and service expectations

Staff responses:

- Partnerships
- Survey community of what programs they would like
- More study rooms
- Teenspace where they can go wild
- More computers and devices that can access internet
- Keep police out of building – have a social worker/community activist
- More security during day – not police
- Current security trained in de-escalation
- Cross training and consistent training among library staff
- Wau tp report domestic and sexual violence anonymously -domestic violence center

What are possible new services, processes or products for our library?

Board responses

- we need to upgrade our communication process and make more effort to effectively get information out to the stakeholders on a regular basis , as well as make to post upcoming events
- Financial operations Better database for circulation and archiving Bibliography, translation, Indexing, and abstraction services for scholarly materials
- Expand our digital footprint and provide more ways to increase patron engagement - interactive, virtual tutorials, and programming(specifically for teens, seniors, and adult populations), on-demand services, podcasts, and technology assistance.
- There are a variety of services, processes, and products for our library to explore; however, I think it best if we explore them as a team.

Managers responses

- Seed library
- Increase our Library of Things offerings
- Makerspace
- Services for everyday needs – laminator etc
- Mini coffee shop/vending
- More with literacy

Staff responses:

- Social worker
- Seed library
- Pollinator garden/beehives
- More Library of Things items
- Makerspace
- Structured tech help – group learning on technology – computer classes
- Resume help – job searching
- More notaries
- Kids program on hygiene
- Hygiene kits for community
- Book recommendations
- Robo call for programs & ILL's
- Library app

What skills do staff need?**Board responses:**

- communication, greeting, training on dealing with special situations, how to problem solve
- Newest database Diversity training Specific continuous staff development
- More DEIB Training (Diversity, Equity, Inclusion, and Belonging) to ensure all patrons and visitors feel welcomed when they walk in our doors. Strong Communication, Customer Service, and Interpersonal Skills Research and Critical-Thinking Skills
- Our staff needs more training.

Managers responses:

- De-escalation with difficult patrons
- Mental health communication training
- Confidence
- Familiar with library services and processes, collection, programs
- Time management with downtime
- Library equipment – training for all
- Fire extinguishers
- AED

Staff responses:

- Cross training and consistency on training from department to department
- Readers advisory
- CPR – defibrillator
- Narcan training
- Phone system
- Ending long conversations with patrons who wont stop talking

What do we want to achieve in the next three years?

Board responses:

- better communication skills, bringing more inter and outer events to the library
- Opening of 3rd floor On-site counseling and social worker Capital projects building repairs, ref. to assessment. Study rooms
- Becoming a State of the Art Facility should be our goal-- Improve our Infrastructure- to include our technology and physical spaces(much needed cosmetic internal updates to include flooring, painting, furniture, etc. for a more fresh, updated look and required mechanical updates-- elevators, plumbing, roofing, electrical,, etc.), as well as exterior -- landscaping, lighting, signage, etc). Technological updates are needed continually to meet the current and ever-changing demand, i.e. strong WIFI accessibility, data security, and multi-language capabilities. Finances/Grant Funding-- continue to ensure that we are fiscally-responsible with taxpayer money, and that we position ourselves for future financial growth and sustainability. Also take advantage of available federal and state grant funding opportunities that can benefit our library. Marketing our products and services and promoting our programming is critical to our library's growth.
- In the next three years I would like to have more people visiting our library, I would like to see Chess, Poetry, and Scrabble competitions. I would like to see "Let's Read" groups and gaming activities. Lastly, I would like for our library to have Galas and fund raising events.

Managers responses:

- Digital sign
- Open 3rd floor
- Stability with staff – less turnover
- Increase community engagement
- Refresh collections – youth and adult
- Facility modernization

Staff responses:

- Bathroom remodels
- Elevator renovations
- 3rd floor open
- Teenspace
- New carpet
- Improved program participation (adults)
- People actually reading books – reading nooks
- More DVD selection in Spanish
- Growing Spanish services in general
- More technical books – anatomy, math, science, nursing
- Free day for book sale
- Youth and adult programming at the same time
-

What should a future library look like?

Board responses

- more interactions between local schools, churches, and businesses in our community
- More technology Move closer to sustainability Study spaces Collaborative spaces Space for content creators which brings revenue 3D printers Audio booths Tech/Stem lab Modernize spaces with sustainable materials, clean look
- The Maywood Public Library is the HEART of our COMMUNITY and our facility, products, and services should reflect our community---- residents/visitors should want to come to our library to check out a book, attend a class, grab a cup of coffee, meet up with friends, use the computer, or just to chill!
- A future library should have updated technology and be busy with activities that will keep our community engaged and wanted to explore the Arts.

Manager responses:

- Community space
- Access to new tech resources and literature
- Virtual job training in specific areas
- Social Services – designated homeless area , home ec space (kitchen, laundry) to teach home basics and where parents can be with kids, adult literacy areas, ESL area

Staff responses:

- Collection by genre
- More active library card users
- Free little libraries – use to have
- More full time staff
- Expand homebound delivery
- Stronger social media presence and dedicated staff to run it
- Community garden
- Programming – field trips for patrons
- Field trips from schools to library
- Partnerships with high schools
- Public art inside and outside

What resources are needed for projects to succeed?

Board responses

- more collaboration with the community use the resources that are already in the community and outside the surrounding communities
- Hiring of competent staff New IT To help manage upgrades Finances
- Other than financial resources, we need to be creative in our approach, leverage relationships and partnerships, and think outside the box. WE need to get comfortable with being uncomfortable, as we ALL work together to improve our library offerings and services.
- Funding is needed and individuals with a heart for the people.

Manager responses:

- Money

- Staff attendees for programs
- Better social media presence
- Ways to get people in

Staff responses:

- Time
- Money
- People
- Solid leadership from managers – strong department head
- More staff meeting time – monthly department meetings and full staff meetings, regular email updates, better communication from managers
- Better use of space in library

What measures will tell us that we are on track for success?

Board responses:

- the number of participants that come out and respond to the services and resources being used at the library
- Using SMART goals Collection HQ?
- Increased engagement and data tracking (a significant increase in traffic flow, service usage) When we've met our SMART goals
- We will know we are on the right track when the library is overflowing with people.

Managers response:

- Attendance at programs and repeat attendance
- More foot traffic
- Social media engagement
- More resources being used
- Circs
- Hearing positive feedback (or negative)

Staff responses:

- Program attendance and participation
- Circs
- People in building
- End comparison with other libraries
- Better technology
- Less tech help requests
- Patron expectations

How do we know when we have achieved our goals?

Board responses:

- Polling, surveys, numbers of participants and constructive feedback from community and staff
- Benchmarking, evaluation of outcomes
- Patron and Staff Feedback and Usage

- We will know because attendance and funding will increase

Manager responses:

- Cirms
- Foot traffic
- More positive buzz
- When community sings praises
- When community members as us to partner with them
- We need goals to achieve first

Staff responses

- When staff training are meeting standards in acceptable format
- When all resources are available and working
- When community tells su what we have achieved and that they like what we are doing
- When 3rd floor is open to the public

I wish Maywood Library would.....

Board responses

- Be more involved with the community and do a survey of what they want to have in their library as a community involved resident
- The shining star in Proviso Township for innovation, socioeconomic, educational programs
- continue to strive to bring its mission to fruition. "The Mission of the Maywood Public Library District is to maintain excellence in providing the best possible materials in regard to educational, technological, and recreational uses for its community. The Library's focus is to continue to research, evaluate, and generate outreach programs for the benefit of the Maywood community. The Library is also a repository of local Maywood history."
- Continue to be a safe haven for our children and provide more activities, competitions, and social gatherings.

Manager responses:

- Tear down addition and bule a better LEEDs addition, that is married to Carnegie
- Use 3rd floor and all spaces to fullest potential
- Be able to serve everybody in community in person, with outreach and virtually
- Meeting space available to anyone within RAILS
- Get some grace from community – been through a lot and would like for community to know why things are the way they are

Staff responses:

- Pay staff more
- Be recognized within and out in community more
- Health insurance for part time staff
- Be more involved with other RAILS libraries
- Long term staff get recognized
- Professional development for all staff

- Follow through with what they say will be – but gets pushed back and doesn't happen – with no communication
- Open on Sundays

Additional thoughts of BOARD

Board responses:

- We need more ways to communicate with our residents such as robo call for special events and better way of getting our newsletter out and use of other Maywood communications to help get the news out
- The Maywood Public Library District is well-positioned for growth and sustainability while meeting the needs of our community!!
- Keep up the good work, we are not there yet, but we are on our way. Thank you for all that you do

Additional STAFF questions

I asked these questions specific to their job. I did not have enough time to ask the managers in person, but created a Google Form for them to complete. Only one manager did so.

Are you happy overall with your job

Manager response:

- Yes

Staff responses:

- So-so - random incidents that are traumatic are hard to come back from
- Emotional toll has been difficult
- Happy to help who come into building but could be better
- Love job because of Daniela
- Is better now than before

What would make you happier at work?

Manager response:

- Shorter commute

Staff response:

- Better pay
- Library administration (Board) valued staff more – safety, communication and money
- Patrons valued staff more
- Better policies about what we can or cannot do
- Having time to work on projects
- Kiara get more recognition for her artwork
- Commission on passport numbers

- If patrons who come in were happier
- Security
- Not having to worry about fights, drug overdoses etc
- Good, safe environment
- More after school programming for kids
- More men on staff

What do you need to do the best in your position?

Manager response:

- Support from other staff

Staff response:

- More direction in department
- Better salary
- Spanish lessons – formal training
- List of daily duties to accomplish in adult department – like YS has
- More communication from managers to front line staff on how to direct calls, help etc
- Each department/shift have Spanish speaker
- Spanish speaking passport agent
- Add notaries

Are you happy with the current direction of the library?

Manager response:

- Yes

Staff response:

- With Daniela as the leader – yes
- Not sure what the direction is

What programs or activities does the library do that seem to be outdated or that could be sunsetted?

Manager responses:

- I can't think of anything. I think the programs are all really engaging and relevant to the community. I do think the collection needs to be weeded again though to be more up-to-date and engaging.

Staff responses:

- Chess club – childrens
- More updated and relevant collection – get updated editions of the classics
- Get rid of time clock and use app instead
- Physically counting people and get an automatic door counter
- Paper newsletter – maybe digital

PATRON FOCUS GROUPS

The first question I asked of all patrons. I then went on and asked easier questions for the younger set and more pointed questions to the adults.

Why do you come to the library?

Kids responses:

- Gaming
- Coloring sheets
- Programs, cookies, videogames,
- Computers
- Books to take home

Tweens responses:

- Computers
- Bean bag chairs
- Crafts
- YS staff – they are cool, relaxed and engaged
- Manga books
- Special events
- Laptops
- Meet up with friends
- Read
- To chill
- Programs
- Coring pages

Adult responses:

- Checkout books, crafty days, story time, and for my kids to checkout books.
- Work
- Because it's quiet, and peaceful
- To be able to focus on work
- Computers
- Copy/fax
- Books
- Programs
- Variety of books for kids, good kids and adult programs
- Good youth staff
- Good access to Spanish books
- Programs for kids
- Kids activities
- Best library around – best kids section

What is your favorite thing about the library? (kids/tweens only)

Kids responses:

- Toys
- Coloring sheets
- Storytime
- Computers

Tweens responses:

- Computers
- Events
- Maywood fest
- Scavenger hunt
- Activities
- Books
- programs

What are we excelling at? (adults only)

- Adult responses:
- Programs
- Friendly, compassionate, helpful staff
- Everything – a lot of offerings and a good variety for kids
- Kids space – always have new books
- Youth and circ staff are great – security too
- Great YS staff – can handle the kids
- Activities
- Knowing kids on a personal level and staff remembering their names.
- Timeliness, individualized patron assistance
- Everything is put up nicely and is clean
- Greeting all community members and assisting in members of the community with all needs even if it's outside your scope.

What is your least favorite thing about the library? (kids/tweens only)

Kids responses:

- Fights between kids
- Older kids being too loud and scary
- Want different toys
- Newer books

Tweens responses:

- Too many kids fighting and don't listen to security
- Rather fighting not happen
- Better online book selection
- Not enough bean bags

What do you wish we would improve? (adults only)

Adult responses:

- Security for after school kids -stronger security personnel

- No-people are great
- Kids area – dirty and trash not picked up or removed from furniture
- Some YS staff could be nicer
- Various ways to notify of programs are cancelled
- After school kids issues
- Newer toys
- More activities for kids
- Teen movie night

Is there anything that you wish the library had but doesn't offer? (all ages)

Kids responses:

- New toys
- Snacks inn library
- Big playground
- Access to the toys behind the doors (offices I think?)

Tweens responses:

- Better security that was more strict with kids to keep them from fighting
- Snack area – vending machines and area to hang out
- More computer games – Fortnite
- Teach different activities like cheerleading

Adult responses:

- No, think we have it all
- No good variety
- Craft after Storytime that relates to story
- Snacks for kids with special events
- Programs like movies
- Storytimes in the afternoons and weekends
- Can't think of one.
- Hygiene services for the homeless.
- Not that i could think of
- More activities for the children

I wish the Maywood Library would.....(all ages)

Kids responses:

- Have more toys
- More videos to play in library
- Had a kitchen play area
- Had a roller coaster

Tweens responses

- Free snacks
- Keep toxic people out
- Try to be stricter with kids

Adult responses:

- So happy here, nothing else is needed
- All good
- Different times for storytime
- Clean goose poop off of parking lot
- Teach bilingual courses – spanish
- Refresh facility
- Exercise classes for adults
- Change some of the dated books in the children's section.
- perform all of its announced services consistently with appropriately skilled staff.
- Be open on Sunday as well
- Host more activities from the community and families

Maywood Public Library District Statistical Analysis

Prepared By Kate Hall

December 2024

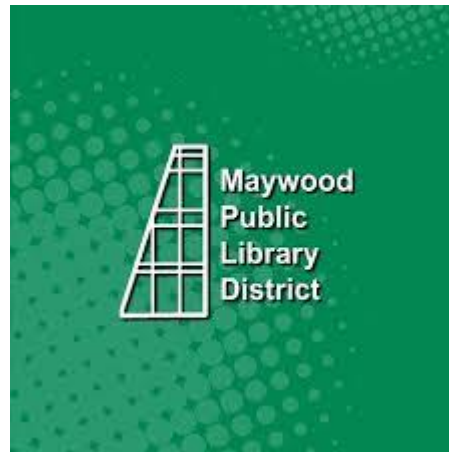


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Project Scope

The goal of this analysis is to determine if Maywood is fulfilling its mission and meeting the needs of its community and identify areas that Maywood can improve in its statistics collection, reporting, and usage. The output includes providing a written report detailing findings for a comparison between 7 other libraries and Maywood and providing recommendations on areas of concern or areas to celebrate and suggestions for data collection moving forward. In doing this analysis, it should be noted what is included in the review process and areas that were expanded from the original proposal including increasing the number of peer libraries from 7 to 12 to give a broader range of data matching.

Reviewed	Not Reviewed
Illinois Public Library Annual Reports from 2013-2023 for Maywood & 12 comparable libraries	Patron Comments
<ul style="list-style-type: none">• Card Holders• Circulation• Collection Holdings• Computer and Technology Usage• Funding• Interlibrary Loan• Library Visitors• Programming• Staffing	Annual Financial Statement
	Library collected stats not reported in IPLAR
	Census & Demographic Data

Definitions

Illinois Public Library Annual Report (IPLAR)

Data collected for each public library in Illinois by the Illinois State Library and provided to the Institute for Museum and Library Services

Per Capita

Number of residents compared to a specific data point. For example, if a budget of \$100,000 for a community of 10,000 residents, it would be a budget of \$10 per capita

Full-Time Equivalent (FTE)

The total number of staff calculated across a 40 hour work week so you can compare apples to apples with staffing. Calculated by taking the total number of hours worked by every employee in a week and dividing by 40. If a library had 800 hours worked by staff in a week, their FTE would be 20.

Per Square Foot

Number of square feet compared to a specific data point. This allows buildings of different sizes to be looked at in comparison. If a library had a budget of \$100,000 and a building 5,000 square feet, it would have a budget of \$20 per square foot.

Executive Summary

Overview

The Maywood Public Library District serves a diverse community of 23,568 residents with a 43,000 square foot building. Their mission is to maintain excellence in providing the best possible materials in regard to educational, technological, and recreational uses for its community. The Library's focus is to continue to research, evaluate, and generate outreach programs for the benefit of the Maywood community.

The Maywood Public Library District underwent a statistical analysis comparing its performance metrics with 12 peer libraries across Illinois from 2013-2023 using IPLAR data. The analysis focused on five key areas: funding, staffing, library users, collections, and services.

While the library maintains adequate funding levels, the assessment reveals significant opportunities for optimization in resource allocation and service delivery.



Key Takeaways

Category	Summary	Key Takeaway
Funding	Sufficient but could be better allocated	<ul style="list-style-type: none">• Total budget: \$1.74M (2023)• Only 3% spent on collections (lowest among peers)• 39% spent on staffing (below target)
Staffing	Understaffed for Building Size	<ul style="list-style-type: none">• 13 FTE (2023)• Significant fluctuations in staffing levels in last decade
Collections	Critical improvement needed	<ul style="list-style-type: none">• Lowest collection size among peers• Lowest circulation and Interlibrary Loan• Inadequate collection spending
Library Users	Significant growth potential	<ul style="list-style-type: none">• Only 8% cardholder rate (below 50% target)• Low visitor numbers (2nd lowest amongst peers)
Services	Currently Underperforming	<ul style="list-style-type: none">• Lower average program attendance (average of peers is 17 to Maywood's 13)• 0.2 program attendance per capita (2023)• Low technology availability and usage

Goals

There are several goals that the library should work towards that are in line with Serving Our Public 4.0 and their peer libraries that will help them meet their mission.

Category	Goal
Funding	<ul style="list-style-type: none">• Keep levying at the appropriate amount and capture new growth
Staffing	<ul style="list-style-type: none">• Increase % of budget spent on personnel to meet 50% target
Library Users	<ul style="list-style-type: none">• Increase cardholders from 8% to 50%• Increase annual visits to 24,000
Collections	<ul style="list-style-type: none">• Increase spending for collections to 8%• Increase circulation to 75,000 checkouts
Services	<ul style="list-style-type: none">• Consider increasing available public internet stations• Increase programming across all age groups for live and passive programming

Short Term Recommendations

Some of the goals suggested are ambitious and will not be achieved for several years even with very diligent efforts. Here are some quick wins that can help improve the library's scores.

- Implement National Change of Address (NCOA) with SWAN and eliminate library card expiration dates
- Implement auto renewals on checkouts
- Eliminate overdue fines
- Do a campaign for library card sign ups
- Reach out to schools to set-up automatic library card sign-ups during school registration
- Review weekly holds report and implement a holds to copy ration purchasing plan
- Start offering passive programming (e.g. coloring sheets for kids, puzzles in the adult area, a scavenger hunt, or an exhibit with art from local schools)
- Review if people are being turned away for computers to help assess what things could be keeping the usage numbers low
- Review computers and internet speed. Do a campaign to alert people in the community that the library has free wifi and internet

Data Collection Goals & Recommendations

In addition to the goals and recommendations for the different categories reviewed, the library should implement stronger data collection practices to help with reviewing numbers in the future. I have created a sample worksheet that can be used to track numbers and am available to sit down with the library director to go over how to implement it. The director can set up a time for me to sit down with them if this is desired. The worksheet is included in the appendices.













- Start collection IPLAR Stats monthly in one spreadsheet
- Set up a meeting with SWAN staff to review what data and reports are available to make collecting data easier for staff
- Keep a Data log of what data is collected from where when doing IPLAR













Maywood By the Numbers

All Maywood specific numbers will be highlighted in yellow

Maywood Snapshot

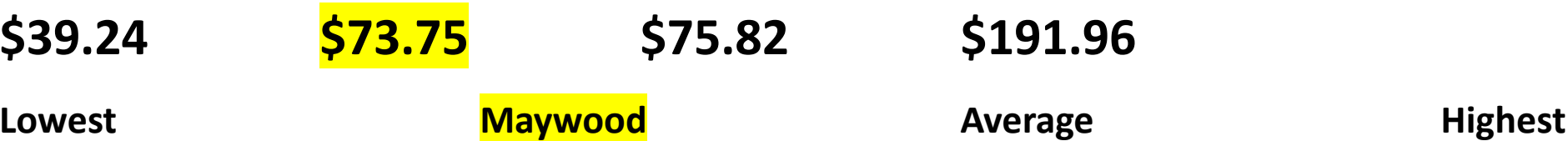
Here is an overview of how Maywood is doing compared to its peers.
Rankings are out of the 13 libraries reviewed and based on the most recent IPLAR data.

Category	Ranking (out of 13)	 Top 34%	 Mid 33%	 Bottom 33%
Funding				
Funding Overall	7			
Funding Per Capita	9			
Funding for Collections	12			
Staffing				
Total FTE	8			
Staffing Per Capita	9			
Staffing Per Square Foot	12			
Funding for Staffing	11			
Library Users				
Card Holders (Total & Per Capita)	13			
Library Visitors (Total & Per Capita)	13			

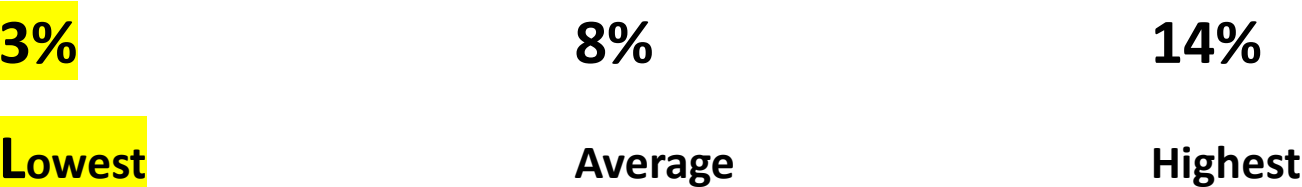
Category	Ranking (out of 13)	 Top 34%	 Mid 33%	 Bottom 33%
Collections				
Physical Collection Holdings	12			
Downloadable Collection Holdings	3			
Physical Holdings Per Sq. Ft.	13			
Circulation (Physical, Downloadable, Combined, and Per Capita)	13			
Interlibrary Loan Items Sent & Received	13			
Services				
Programming	12			
Average Attendance Per Program	7			
Technology Availability	11			
Computer and Technology Usage	12		162	

Funding

Maywood is ranked 5 out of the 12 peer libraries in terms of funding per capita. Removing the highest and lowest per capita expenditures, the average funding received is \$75.82. Based on budget size compared to the population, Maywood is in a solid place to be able to offer core services to its population, but could look at a funding increase to better meet needs. Capturing new growth when levying and ensuring all funding (including PPRT) that should be available is being received.



In Serving Our Public 4.0, the recommendation for libraries is to spend 8-12% of their operating budget on collections. For the past decade, Maywood has ranked lowest or 2nd lowest in terms of percent spent on collections. In 2023, Maywood spent 3% of the operating budget on collections.



Goal: Increase collection spending to 8%

Staffing

Maywood is spending about 10% less on staffing as compared to the overall budget than many of its peers. Libraries should aim to spend 50-80% of their operating budget on wages and benefits. Historically, Maywood has spent below the target.

32%

Lowest

39%

Maywood

50%

Low Target

68%

Highest

80%

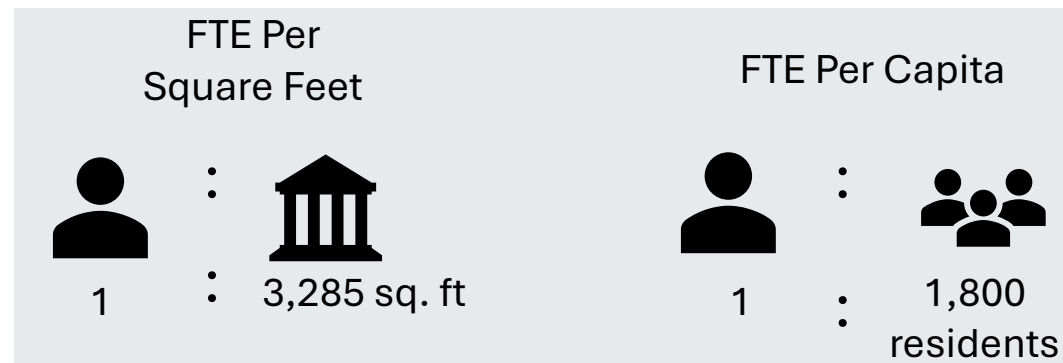
High Target



Goal: Increase spending on wages and benefits to meet 50% of operating budget.

Staffing

With a 43,000 square foot building, Maywood comes in 2nd lowest in terms of number of full-time equivalents (FTEs) per square foot and is also in the bottom half of its peers in terms of FTE per capita. There are more square feet to cover for a fewer number of staff compared to peer libraries. Depending on where service points are, it may be necessary to shift or increase staffing in order to meet patron demands if library visitors starts to increase. There is not a specific number of FTE per square footage recommended in recent Serving Our Public, but looking at peers will help Maywood determine appropriate levels. Maywood also sees a high ratio of FTEs to total residents. Again, as overall usage numbers are still lower, this should not be an issue until usage starts to increase.

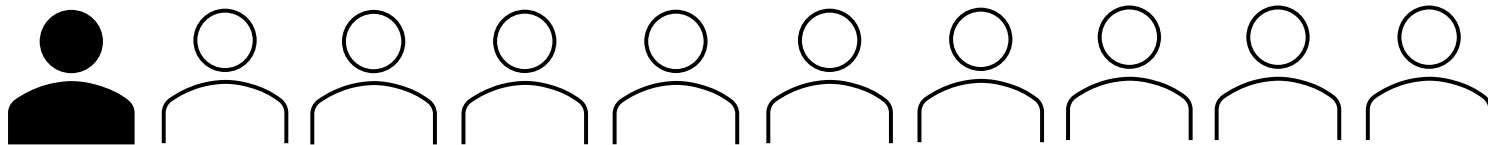


Library Users

Compared to its peers, Maywood is ranked last in terms of registered card holders. Almost every library took a hit during COVID on library card numbers, but Maywood took the biggest hit and has not shown any marked improvement in this area. Libraries should aim for half their community to have library cards.



This is the top area for Maywood to focus on as it will feed into improving every other category.



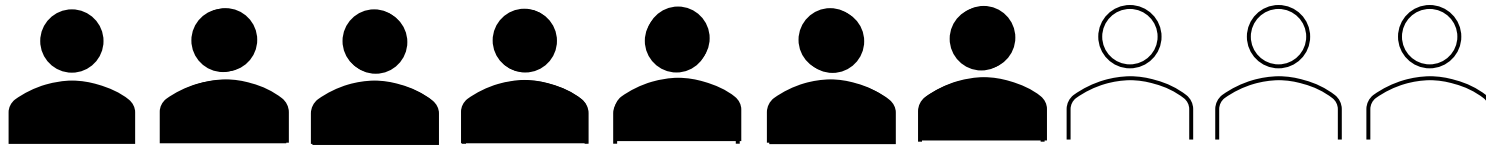
1,768 card holders or 8% of Community



Goal: Increase library card holders to 50% of community.

Library Visitors

Compared to its peers, Maywood is ranked last in terms of library visitors. Every library took a hit during COVID on visitors Maywood took the biggest hit being closed as long as they were and is still well below comparable libraries. Libraries, at a minimum, should have annual visits matching their population. Most libraries are much higher and Maywood's peers have anywhere from a 1.7 to 4.9 per capita visits. High performing libraries typically see 8-10 annual per capita visits which would look like 192,000 to 240,000 visitors annually.



17,239 annual visitors or .7 per capita



Goal: Increase library visits to 1.0 per capita or 24,000 visitors

Collections

In looking at number of items owned and circulation, we reviewed both physical and Downloadable items and looked at how the numbers compared to other libraries from a per capita and per square foot perspective. Almost across the board, Maywood has the lowest numbers as it relates to collection size and usage. After card holder rates, this is the second most important area for Maywood to focus onto increase relevancy for their community.

Collections– Items Owned

Rather than looking at how Maywood stacked up in terms of number of items per capita, we looked at how much space was available for the physical collections and compared based on building square footage. Maywood was lowest at .9 per square foot. Most libraries average 2-3 items per square foot. Maywood’s collection is significantly smaller than its peer libraries and is something that should be investigated further.

Maywood scored well above the average and was 2nd highest in terms of Downloadable holdings. There do appear to be some data inconsistencies in Maywood’s IPLAR reporting from 2017-2022 and Kankakee also has what appears to be a data error in 2023. Maywood is in line with its peers in offering a solid Downloadable collection.

Physical Items Per Square Foot			Downloadable Items Per Capita			
.9	3.0	4.5	2.1	6	7.5	13.2
Lowest	Avg.	Highest	Lowest	Avg.	Maywood	Highest

Collections– Circulation

Maywood's Circulation has always trended low compared to its peers as shown in the Peer to Peer Comparison section of this report, but since the pandemic, circulation has not increased back up the way others have and Maywood continues to rank last compared to peers. This could be due to the low cardholder rate that Maywood has at the moment or the reduction in hours that happened during the pandemic.



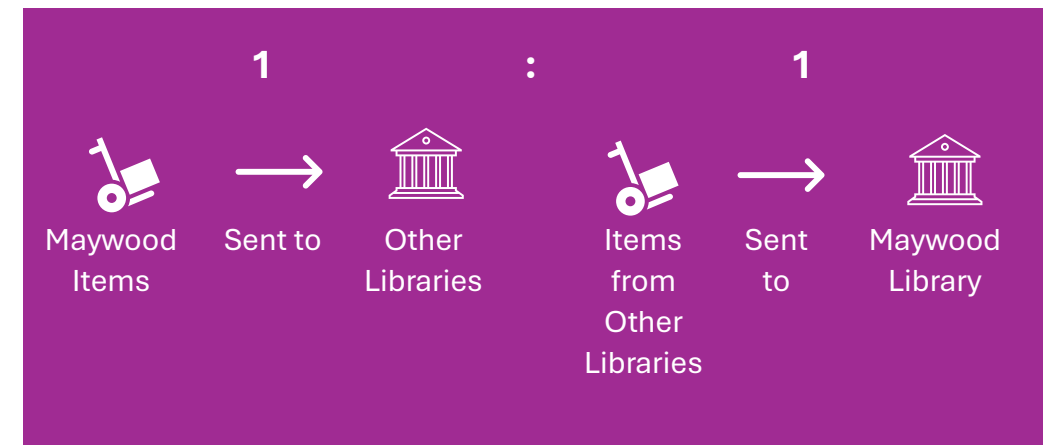
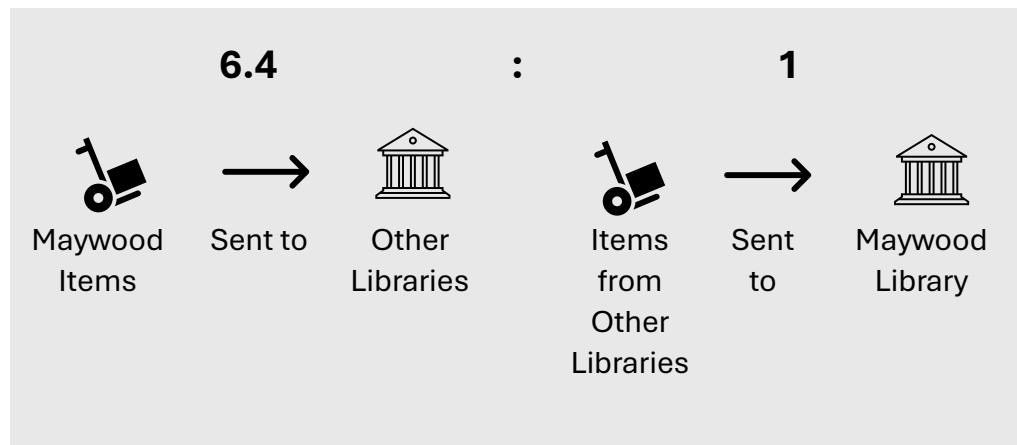
14,948 Checkouts or .6 Per Capita



Goal: Increase annual checkouts to 75,000 or 3 checkouts per resident

Collections– Interlibrary Loan

Most libraries aim for a 1:1 ratio of items sent to other libraries and items received from other libraries. Being part of a consortium means more resource sharing. Maywood, despite its smaller collection size, is doing its part to share items with other libraries in SWAN. However, the number of items requested is significantly lower than items sent. Overall, because of the collection size, Maywood's total ILLs is significantly lower than most of its peers.



Increase ratio of items sent to Items received from 6.4:1 to 1:1 and increase overall ILLs

Services

When looking at the library's effectiveness, two key metrics are programming and internet usage. Most people will also do other things when visiting the library and this is a great way to encourage people to use other services.

By leveraging one area that people are coming in to the library for, you can also use this as an opportunity to highlight other areas. For example, having a cart of popular books and movies for parents when they bring their children to storytime will drive checkouts.

Services– Programming

Programming typically accounts for 2-3% of the operating budget and generally sees anywhere from .5 to 1.5 patron engagement per capita. Maywood is not yet hitting .5 but is halfway there. Based on Maywood's numbers, you are on the low end of average for your peer libraries and are offering programs of interest to your patrons based on your average program attendance, but could look at offering more programs and at adding passive programming that would not take as much staff effort. With a focus on increasing programming, you can also leverage an increase in checkouts by putting up displays and focusing on topics of interest to highlight during programs.

Maywood averages 13 attendees per program compared to 17 Attendees at Peer Libraries



3,624 Program Attendees or .2 Per Capita

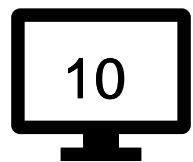


**Goal: Increase program attendance
to 12,000 or .5 Per Capita**

Services– Internet Usage

Looking at the past decade, Maywood has typically seen low numbers in terms of total computer usage. They are in the bottom third of their peers in terms of internet and wifi sessions. They are also in the bottom quarter for total number of internet computers available at 15 computers. Most libraries have reduced their overall public internet computers in the last decade, but Maywood is lower than over 75% of its peers. What is even more surprising is that where many libraries saw a dramatic increase in wifi usage during and after the pandemic, Maywood did not see a similar increase.

Public Internet Stations



Lowest



Average



Highest



8,741 internet and wifi sessions or .4 per capita



Goal: Review Public Internet and Wifi Usage to determine why the usage is low



Goal: Increase annual technology usage to 26,000 sessions or 1.1 Per Capita

Library Peers Comparison

Library Peers Comparison

The comparative analysis across peer libraries reveals both challenges and opportunities for Maywood Public Library District. **In funding**, while Maywood maintains a solid total budget (\$1.74M in 2023), its allocation patterns differ significantly from peers, particularly in collection spending (3% versus peer average of 8-14%) and staffing expenditures (39% versus recommended 50-80%).

Staffing metrics show Maywood operating at 13 FTE in 2023, marking a recovery from significant fluctuations, particularly a low of 4 FTE in 2021. However, the library's staffing expenditure remains below optimal levels compared to peer institutions, potentially impacting service delivery and program implementation.

Collection statistics indicate a critical area for improvement, with Maywood consistently ranking lowest among peers in both physical and digital holdings. This correlates with lower circulation rates and limited collection spending, suggesting a direct link between investment and community engagement.

User engagement metrics highlight substantial growth potential, with only 8% cardholder penetration compared to much higher rates among peer libraries. Library visitor numbers and program attendance (0.2 per capita in 2023) also lag behind peer averages, indicating opportunities for community outreach and engagement enhancement.

Service delivery comparisons demonstrate that while Maywood offers core services, its programming attendance and technology usage rates fall below peer benchmarks. This suggests a need for service expansion and modernization to align with community needs and peer library standards.

These comparative metrics provide clear direction for strategic improvements and resource allocation to enhance Maywood's community impact and service effectiveness.

Funding

- Total Funding
- Funding Per Capita
- Collection Expenditures

Total Funding

Libraries	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Melrose Park	\$942,893	\$965,297	\$984,612	\$1,003,881	\$1,014,542	\$899,734	\$992,154	\$975,688	\$972,114	\$973,017
Freeport	\$1,197,000	\$1,179,928	\$1,177,140	\$1,029,897	\$1,076,480	\$1,073,399	\$1,067,615	\$1,063,759	\$1,112,740	\$1,112,285
Blue Island	\$1,505,707	\$1,429,016	\$316,637	\$1,520,234	\$1,190,770	\$1,140,474	\$1,344,788	\$1,295,293	\$1,408,774	\$1,429,897
Hillside	\$954,719	\$957,048	\$1,056,175	\$1,148,907	\$1,105,880	\$1,226,457	\$1,309,270	\$1,343,445	\$1,519,683	\$1,597,081
Illinois Prairie	\$1,170,002	\$1,180,468	\$1,205,459	\$1,238,192	\$1,261,897	\$1,323,786	\$1,420,447	\$1,445,317	\$1,491,433	\$1,625,305
Reddick	\$1,211,054	\$1,163,812	\$1,177,313	\$1,188,849	\$1,198,599	\$1,348,558	\$1,369,317	\$1,499,786	\$1,584,430	\$1,689,420
Maywood	\$1,714,270	\$1,591,219	\$1,517,222	\$1,381,024	\$1,326,280	\$1,289,885	\$1,319,041	\$1,316,457	\$1,520,296	\$1,738,170
Yorkville	\$813,954	\$800,750	\$755,035	\$740,296	\$765,966	\$837,009	\$1,690,233	\$1,749,406	\$1,704,910	\$1,844,257
Lemont	\$1,580,792	\$1,617,596	\$1,725,831	\$1,796,445	\$1,570,970	\$1,710,774	\$1,476,461	\$1,526,059	\$1,524,426	\$1,960,797
Kankakee	\$1,790,506	\$1,884,942	\$1,833,231	\$1,820,012	\$1,817,015	\$1,841,680	\$1,961,205	\$1,997,197	\$1,963,474	\$1,989,023
Alpha Park	\$1,362,404	\$1,353,900	\$1,309,083	\$1,329,599	\$1,836,754	\$1,061,146	\$1,296,445	\$1,314,012	\$1,578,559	\$2,073,854
Woodstock	\$1,464,557	\$1,520,765	\$1,568,733	\$1,560,163	\$1,538,748	\$1,649,498	\$1,862,560	\$1,935,169	\$1,974,500	\$2,074,400
Elmwood Park	\$1,929,515	\$1,686,245	\$1,542,556	\$1,587,045	\$1,590,982	\$1,621,732	\$1,718,049	\$1,660,480	\$2,023,900	\$2,095,373

Per Capita Funding

Libraries	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Melrose Park	\$38.03	\$38.93	\$39.71	\$40.49	\$40.92	\$36.29	\$40.01	\$39.35	\$39.20	\$39.24
Freeport	\$49.93	\$49.22	\$49.10	\$42.96	\$44.90	\$44.78	\$44.53	\$44.37	\$46.42	\$46.40
Blue Island	\$66.75	\$63.35	\$14.04	\$67.39	\$52.79	\$50.56	\$59.61	\$57.42	\$62.45	\$63.39
Reddick	\$50.55	\$48.58	\$49.14	\$49.62	\$50.03	\$56.29	\$57.15	\$62.60	\$66.13	\$70.52
Maywood	\$72.74	\$67.52	\$64.38	\$58.60	\$56.27	\$54.73	\$55.97	\$55.86	\$64.51	\$73.75
Illinois Prairie	\$54.47	\$54.95	\$56.12	\$57.64	\$58.74	\$61.63	\$66.13	\$67.28	\$69.43	\$75.66
Woodstock	\$57.14	\$59.34	\$61.21	\$60.87	\$60.04	\$64.36	\$72.67	\$75.50	\$77.04	\$80.94
Kankakee	\$74.44	\$78.37	\$76.22	\$75.67	\$75.55	\$76.57	\$81.54	\$83.04	\$81.63	\$82.70
Lemont	\$68.19	\$69.78	\$74.45	\$77.49	\$67.77	\$73.80	\$63.69	\$65.83	\$65.76	\$84.58
Alpha Park	\$55.84	\$55.49	\$53.66	\$54.50	\$75.29	\$43.49	\$53.14	\$53.86	\$64.70	\$85.00
Elmwood Park	\$78.69	\$68.77	\$62.91	\$64.72	\$64.88	\$66.14	\$70.06	\$67.72	\$82.54	\$85.45
Yorkville	\$37.80	\$37.19	\$35.06	\$34.38	\$35.57	\$38.87	\$78.50	\$81.24	\$79.18	\$85.65
Hillside	\$114.75	\$115.03	\$126.94	\$138.09	\$132.92	\$147.41	\$157.36	\$161.47	\$182.65	\$191.96

Funding-- % of Collection Spending Compared to Overall Expenditures

Libraries	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Yorkville	5%	7%	5%	6%	7%	6%	8%	8%	4%	3%
Mavwood	3%	3%	3%	3%	3%	4%	4%	4%	4%	3%
Blue Island	9%	8%	7%	6%	7%	5%	4%	4%	5%	5%
Kankakee	8%	5%	6%	5%	6%	6%	5%	6%	6%	5%
Reddick	12%	12%	9%	9%	7%	7%	7%	6%	6%	6%
Melrose										
Park	7%	7%	7%	8%	6%	7%	5%	7%	5%	7%
Lemont	12%	12%	13%	11%	10%	11%	12%	11%	10%	8%
Freeport	11%	13%	14%	12%	11%	14%	9%	9%	9%	8%
Elmwood										
Park	9%	10%	9%	10%	10%	9%	9%	7%	10%	8%
Alpha Park	13%	14%	13%	12%	10%	13%	10%	10%	8%	9%
Hillside	10%	12%	9%	10%	10%	10%	11%	10%	9%	9%
Illinois										
Prairie	8%	12%	11%	14%	10%	11%	12%	12%	11%	11%
Woodstock	14%	13%	13%	13%	12%	11%	10%	13%	13%	14%

Staffing

- Total Staffing by FTE
- Staffing Per Capita
- Staffing Per Square Foot
- Staffing Expenditures

Total Staffing (FTE)

Libraries	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Melrose Park	17	16	17	15	13	12	14	10	10	10
Hillside	13	10	10	9	9	10	11	10	10	10
Yorkville	12	13	12	12	12	8	12	11	12	12
Illinois Prairie	9	9	9	9	10	10	11	11	12	12
Freeport	17	16	13	12	13	9	12	12	12	13
Maywood	16	16	8	8	8	9	7	4	8	13
Reddick	12	13	14	15	15	15	16	14	14	13
Elmwood Park	21	22	22	21	21	22	19	19	20	15
Blue Island	19	18	22	21	21	22	24	20	18	17

Per Capita Staffing (FTE)

Libraries	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Melrose Park	1,450	1,526	1,468	1,606	1,948	2,128	1,771	2,588	2,436	2,548
Yorkville	1,794	1,706	1,840	1,840	1,780	2,658	1,780	1,926	1,828	1,872
Freeport	1,372	1,527	1,798	1,944	1,854	2,694	2,079	1,998	1,998	1,844
Reddick	1,920	1,818	1,746	1,647	1,568	1,638	1,481	1,724	1,699	1,811
Maywood	1,459	1,512	3,061	2,950	2,968	2,725	3,305	5,748	2,931	1,800
Illinois Prairie	2,266	2,266	2,455	2,455	2,065	2,065	1,904	1,904	1,805	1,798
Elmwood Park	1,187	1,129	1,122	1,170	1,159	1,133	1,302	1,295	1,246	1,594
Blue Island	1,204	1,232	1,008	1,095	1,053	1,036	958	1,146	1,227	1,354
Woodstock	1,345	1,344	1,364	1,406	1,406	1,394	1,347	1,501	1,349	1,283
Lemont	1,478	1,456	1,441	1,324	1,521	1,594	1,488	1,353	1,229	1,240
Kankakee	824	658	1,094	831	824	943	927	1,057	1,101	1,040
Alpha Park	1,276	1,215	1,216	1,379	1,357	1,359	1,344	1,191	1,235	965
Hillside	654	839	799	895	895	852	781	817	827	808

Staffing (FTE) Per Square Foot

Libraries	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Yorkville	3.333	3.168	3.419	3.419	3.306	4.938	3.306	3.578	3.396	3.478
Mavwood	2.663	2.759	5.584	5.382	5.416	4.971	6.031	10.488	5.348	3.285
Freeport	2,403	2,675	3,151	3,406	3,248	4,719	3,643	3,500	3,500	3,231
Elmwood	1,889	1,796	1,784	1,861	1,844	1,801	2,071	2,059	1,982	2,536
Park	2,283	2,280	2,315	2,385	2,385	2,366	2,285	2,546	2,289	2,177
Woodstock	2,621	2,621	2,840	2,840	2,389	2,389	2,203	2,203	2,088	2,079
Illinois	1,384	1,105	1,836	1,394	1,384	1,583	1,555	1,774	1,849	1,746
Prairie	1,630	1,544	1,482	1,398	1,331	1,390	1,257	1,463	1,442	1,537
Kankakee	1,227	1,256	1,027	1,116	1,073	1,056	976	1,169	1,251	1,381
Reddick										
Blue Island										

Staffing-- % of Salaries & Benefits to Overall Budget

Libraries	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Illinois Prairie	37%	33%	30%	28%	33%	33%	33%	36%	34%	32%
Yorkville	77%	73%	74%	73%	71%	66%	38%	35%	34%	34%
Maywood	51%	36%	36%	42%	46%	51%	45%	14%	37%	39%
Reddick	49%	52%	52%	56%	58%	49%	50%	46%	45%	42%
Hillside	59%	60%	57%	51%	47%	53%	50%	48%	44%	46%
Alpha Park	57%	60%	67%	62%	47%	84%	70%	69%	56%	46%
Elmwood Park	54%	58%	66%	69%	75%	74%	71%	70%	57%	56%
Freeport	68%	60%	57%	61%	67%	69%	62%	61%	57%	59%
Kankakee	52%	49%	51%	53%	50%	50%	52%	45%	53%	62%

Library Users

- Cardholders
- Library Visitors

Library Users– Cardholders

Libraries	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Maywood	15,995	15,099	14,112	13,978	13,878	13,455	9,944	9,944	1,133	1,768
Kankakee	14,239	8,772	6,424	5,681	4,639	4,579	3,737	8,357	5,936	3,133
Hillside	5,918	5,774	5,244	5,583	5,112	2,455	3,786	3,795	3,204	3,366
Blue Island	13,535	14,593	13,117	14,507	15,439	13,833	14,345	4,388	3,894	3,562
Elmwood Park	14,283	13,741	12,560	13,528	13,225	13,578	6,228	6,605	4,312	4,170
Illinois Prairie	4,577	4,516	4,249	4,021	6,977	7,384	7,372	6,650	4,017	4,257
Yorkville	7,507	7,322	7,160	6,309	6,380	6,592	5,623	4,509	4,463	4,788
Reddick	7,694	8,175	7,767	5,086	5,016	7,859	7,114	7,443	5,263	4,917
Lemont	8,394	12,320	13,143	13,806	14,817	15,536	9,453	9,109	6,615	6,712
Melrose Park	10,739	10,098	10,659	10,423	11,000	9,636	3,349	2,390	1,737	6,745
Alpha Park	9,297	9,114	10,192	10,186	9,370	9,478	8,603	7,578	7,933	8,670
Freeport	14,347	14,265	13,572	7,949	12,474	13,064	13,886	10,424	9,800	9,472
Woodstock	14,346	14,640	14,756	14,185	14,090	14,298	14,370	14,029	14,344	14,899

Library Users– Cardholders Per Capita

Libraries	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Maywood	68%	64%	60%	59%	59%	57%	42%	42%	5%	8%
Kankakee	59%	36%	27%	24%	19%	19%	16%	35%	25%	13%
Blue Island	60%	65%	58%	64%	68%	61%	64%	19%	17%	16%
Elmwood Park	58%	56%	51%	55%	54%	55%	25%	27%	18%	17%
Illinois Prairie	21%	21%	20%	19%	32%	34%	34%	31%	19%	20%
Reddick	32%	34%	32%	21%	21%	33%	30%	31%	22%	21%
Yorkville	35%	34%	33%	29%	30%	31%	26%	21%	21%	22%
Melrose Park	43%	41%	43%	42%	44%	39%	14%	10%	7%	27%
Lemont	36%	53%	57%	60%	64%	67%	41%	39%	29%	29%
Alpha Park	38%	37%	42%	42%	38%	39%	35%	31%	33%	36%
Freeport	60%	60%	57%	33%	52%	54%	58%	43%	41%	40%
Hillside	71%	69%	63%	67%	61%	30%	46%	46%	39%	40%
Woodstock	56%	57%	58%	55%	55%	56%	56%	55%	56%	58%

Library Users– Annual Visitors

Libraries	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Maywood	84,526	104,704	79,862	72,699	73,113	70,349	61,751	-	-	17,239
Hillside	38,200	31,500	32,760	26,575	22,311	20,109	-	10,937	19,391	28,334
Melrose	212,533	198,151	189,943	146,426	137,827	135,176	72,951	29,413	34,580	42,512
Park	140,723	111,212	106,929	87,856	78,862	87,194	76,653	14,824	47,363	54,199
Reddick	155,442	143,364	144,093	141,855	138,125	130,097	70,864	40,678	49,928	62,755
Alpha Park	75,139	76,102	77,186	71,185	73,690	68,400	65,289	30,523	55,531	63,405
Yorkville	7,039	6,240	7,904	49,764	45,916	74,428	47,956	48,885	58,888	66,528
Illinois	193,272	163,968	88,162	174,459	219,333	233,184	117,019	41,942	58,411	67,208
Prairie	206,237	198,719	200,792	201,799	173,040	171,077	176,622	43,328	42,082	68,277
Blue Island	221,329	200,010	192,000	191,753	146,336	142,000	103,128	30,234	61,968	79,269
Kankakee	190,450	186,292	183,964	157,744	146,114	128,198	117,633	44,003	52,730	105,000
Elmwood	-	170,000	-	-	112,301	112,921	82,814	89,536	88,807	105,120
Park	232,641	219,572	214,587	219,424	-	-	134,498	-	-	124,726
Freeport										
Lemont										
Woodstock										

Library Users– Visitors Per Capita

Libraries	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Maywood	3.6	4.4	3.4	3.1	3.1	3.0	2.6	0.0	0.0	0.7
Melrose Park	8.6	8.0	7.7	5.9	5.6	5.5	2.9	1.2	1.4	1.7
Reddick	5.9	4.6	4.5	3.7	3.3	3.6	3.2	0.6	2.0	2.3
Alpha Park	6.4	5.9	5.9	5.8	5.7	5.3	2.9	1.7	2.0	2.6
Kankakee	8.6	8.3	8.3	8.4	7.2	7.1	7.3	1.8	1.7	2.8
Yorkville	3.5	3.5	3.6	3.3	3.4	3.2	3.0	1.4	2.6	2.9
Blue Island	8.6	7.3	3.9	7.7	9.7	10.3	5.2	1.9	2.6	3.0
Illinois Prairie	0.3	0.3	0.4	2.3	2.1	3.5	2.2	2.3	2.7	3.1
Elmwood Park	9.0	8.2	7.8	7.8	6.0	5.8	4.2	1.2	2.5	3.2
Hillside	4.6	3.8	3.9	3.2	2.7	2.4	0.0	1.3	2.3	3.4
Freeport	7.9	7.8	7.7	6.6	6.1	5.3	4.9	1.8	2.2	4.4
Lemont	0.0	7.3	0.0	0.0	4.8	4.9	3.6	3.9	3.8	4.5
Woodstock	9.1	8.6	8.4	8.6	0.0	0.0	5.2	0.0	0.0	4.9

Collections

- Collection Holdings for Physical and Downloadables
- Circulation for Physical and Downloadables
- Interlibrary Loan Sent and Received

Collections– Physical Collection Holdings

Libraries	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Melrose Park	55,796	53,649	54,227	41,739	33,121	30,357	23,934	24,628	27,714	22,462
Maywood	84,752	82,711	80,821	77,988	76,982	73,188	64,772	65,730	44,339	38,726
Hillside	65,859	63,700	60,279	60,166	58,993	60,644	57,404	59,996	54,273	50,928
Reddick	70,479	71,866	70,251	64,047	49,358	59,492	60,220	63,159	62,967	64,009
Lemont	101,463	93,992	87,757	81,866	83,613	77,781	68,725	67,807	69,759	66,299
Elmwood Park	111,704	144,409	104,652	97,601	95,158	123,260	88,140	85,555	76,981	77,040
Yorkville	57,244	58,436	58,930	59,621	61,693	60,373	69,352	74,335	78,270	77,485
Illinois Prairie	122,782	130,086	128,853	125,537	126,802	124,484	101,429	97,015	91,802	79,179
Kankakee	99,527	97,023	94,565	92,091	89,765	90,860	87,849	78,668	73,926	81,253
Blue Island	127,258	114,924	91,684	103,515	89,475	85,764	86,806	86,290	89,570	86,100
Alpha Park	92,888	97,375	95,555	98,146	95,950	103,449	95,365	94,044	93,991	91,504
Freeport	136,999	143,932	135,519	131,146	135,343	134,133	129,006	133,826	118,757	110,901
Woodstock	138,324	142,103	145,645	146,056	151,843	154,472	162,161	164,773	167,910	165,391

Collections– Physical Collection Holdings Per Square Foot

Libraries	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Maywood	2.0	1.9	1.9	1.8	1.8	1.7	1.5	1.5	1.0	0.9
Yorkville	1.4	1.5	1.5	1.5	1.5	1.5	1.7	1.9	2.0	1.9
Elmwood Park	2.9	3.7	2.7	2.5	2.4	3.2	2.3	2.2	2.0	2.0
Kankakee	2.5	2.4	2.3	2.3	2.2	2.3	2.2	1.9	1.8	2.0
Melrose Park	5.4	5.2	5.2	4.0	3.2	2.9	2.3	2.4	2.7	2.2
Freeport	3.3	3.4	3.2	3.1	3.2	3.2	3.1	3.2	2.8	2.6
Lemont	4.1	3.8	3.6	3.3	3.4	3.2	2.8	2.8	2.8	2.7
Reddick	3.5	3.5	3.5	3.1	2.4	2.9	3.0	3.1	3.1	3.1
Illinois Prairie	4.9	5.2	5.2	5.1	5.1	5.0	4.1	3.9	3.7	3.2
Blue Island	5.5	5.0	4.0	4.5	3.9	3.7	3.8	3.8	3.9	3.7
Woodstock	3.2	3.3	3.3	3.4	3.5	3.6	3.7	3.8	3.9	3.8
Hillside	5.1	4.9	4.6	4.6	4.5	4.7	4.4	4.6	4.2	3.9
Alpha Park	4.5	4.7	4.6	4.8	4.7	5.0	4.6	4.6	4.6	4.5

Collections- Total Physical Circulation

Libraries	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Maywood	72,625	47,826	41,526	32,609	42,768	44,317	26,293	-	9,163	14,948
Melrose Park	78,735	117,641	85,002	73,450	63,326	49,450	30,602	23,455	24,913	26,177
Hillside	76,425	63,539	53,877	41,564	42,504	46,056	37,149	31,227	23,630	28,315
Blue Island	206,127	149,917	84,345	101,547	75,278	90,155	67,217	32,110	41,338	46,026
Kankakee	176,093	112,788	108,373	99,283	92,829	109,884	92,457	43,571	60,136	58,570
Freeport	232,060	218,152	194,940	172,889	157,057	157,311	89,022	62,509	85,971	100,430
Yorkville	106,513	102,100	92,881	72,995	86,896	91,437	77,519	65,275	97,112	103,499
Reddick	160,750	139,424	153,651	157,099	157,463	150,157	85,506	59,651	110,897	122,580
Illinois Prairie	95,472	92,859	90,552	132,692	92,742	102,727	68,164	96,122	114,749	135,217
Alpha Park	241,705	237,229	207,824	230,374	235,734	221,947	145,641	110,087	118,413	142,919
Elmwood Park	224,852	199,565	179,311	210,443	199,970	182,917	145,938	106,975	145,784	149,098
Lemont	153,682	158,189	158,498	157,387	157,853	152,755	128,506	145,302	210,934	217,298
Woodstock	337,634	342,904	332,186	322,352	310,370	324,837	258,341	141,238	211,328	231,495

Collections– Physical Circulation Per Capita

	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Maywood	2.6	1.6	1.5	1.4	1.4	1.4	1.1	0.0	0.4	0.5
Melrose Park	2.9	2.8	2.5	1.7	1.6	1.5	0.9	0.8	0.8	0.8
Blue Island	9.1	6.6	4.1	4.5	3.3	4.0	2.9	1.0	1.6	1.8
Kankakee	7.3	2.3	4.5	4.0	3.7	3.6	3.6	1.9	2.2	2.4
Hillside	9.4	7.6	6.3	4.8	4.3	5.5	3.9	3.2	2.5	2.9
Freeport	9.7	9.1	8.1	7.2	7.0	6.2	3.7	2.6	3.0	3.6
Yorkville	4.9	4.5	4.3	3.4	3.5	3.7	3.6	3.0	3.8	3.9
Reddick	7.0	6.4	6.4	6.6	7.1	6.3	4.2	2.5	4.0	4.5
Alpha Park	8.3	8.1	8.6	8.7	8.9	7.6	4.6	4.1	4.2	5.3
Illinois Prairie	4.4	4.3	4.2	4.2	4.3	4.8	3.2	4.5	4.7	5.3
Elmwood Park	9.2	8.1	7.3	8.3	7.8	7.5	5.9	4.4	5.2	5.3
Woodstock	13.2	12.8	13.0	12.6	12.1	11.8	8.9	5.5	6.4	6.8
Lemont	7.0	6.5	7.7	6.0	6.8	6.6	5.5	6.3	7.5	7.5

Collections– Downloadable Holdings

	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Freeport	14,507	41,251	54,457	68,303	72,850	35,719	37,510	45,023	53,290	50,857
Lemont	17,074	22,724	42,274	51,366	34,929	32,278	42,341	68,905	52,366	55,152
Woodstock	45,431	48,108	49,363	49,685	45,166	45,978	58,130	61,871	67,181	78,290
Hillside	612	627	2,573	2,573	4,501	4,969	3,597	78,954	98,567	109,784
Elmwood Park	12,740	33,620	47,664	56,144	61,380	89,686	128,860	121,945	115,236	115,432
Alpha Park	6,300	4,677	7,155	8,356	9,334	13,005	113,496	92,289	90,763	124,775
Illinois Prairie	8,505	5,665	7,791	34,845	43,458	49,497	68,678	85,211	86,724	125,926
Blue Island	8,250	11,189	24,435	42,924	35,609	120,112	79,106	297,288	120,809	139,357
Melrose Park	6,519	21,618	31,549	44,876	52,993	58,656	78,114	84,106	94,799	143,865
Yorkville	21,244	22,117	34,556	46,443	63,396	81,837	85,661	120,005	133,670	151,287
Maywood	-	-	-	28,602	6,826	615,824	670,886	706,032	939,150	176,138
Reddick	17,474	25,783	50,067	34,614	36,547	38,431	66,291	77,026	144,625	176,434
Kankakee	12,052	22,176	26,390	67,469	71,884	86,519	137,934	140,380	126,681	809,745

Collections– Downloadable Holdings Per Capita

	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Freeport	0.6	1.7	2.3	2.8	3.0	1.5	1.6	1.9	2.2	2.1
Lemont	0.7	1.0	1.8	2.2	1.5	1.4	1.8	3.0	2.3	2.4
Woodstock	1.8	1.9	1.9	1.9	1.8	1.8	2.3	2.4	2.6	3.1
Hillside	0.5	1.4	1.9	2.3	2.5	3.7	5.3	5.0	4.7	4.7
Elmwood Park	0.3	0.2	0.3	0.3	0.4	0.5	4.7	3.8	3.7	5.1
Alpha Park	0.3	0.9	1.3	1.8	2.1	2.4	3.2	3.4	3.8	5.8
Illinois Prairie	0.4	0.3	0.4	1.6	2.0	2.3	3.2	4.0	4.0	5.9
Blue Island	0.4	0.5	1.1	1.9	1.6	5.3	3.5	13.2	5.4	6.2
Melrose Park	1.0	1.0	1.6	2.2	2.9	3.8	4.0	5.6	6.2	7.0
Yorkville	0.7	1.1	2.1	1.4	1.5	1.6	2.8	3.2	6.0	7.4
Maywood	-	-	-	1.2	0.3	26.1	28.5	30.0	39.8	7.5
Reddick	0.1	0.1	0.3	0.3	0.5	0.6	0.4	9.5	11.8	13.2
Kankakee	0.5	0.9	1.1	2.8	3.0	3.6	5.7	5.8	5.3	33.7

Collections– Total Downloadable Circulation

	2014	2015	2016	2017	2018	2020	2021	2022	2023
Maywood	-	-	755	498	484	529	-	-	2,901
Hillside	1,212	1,433	1,316	1,222	1,428	2,382	2,813	3,077	3,842
Blue Island	-	-	19	4,550	3,752	4,921	7,586	5,619	4,951
Melrose									
Park	6,918	1,740	1,697	1,668	2,026	3,018	3,866	3,911	5,532
Kankakee	37,808	25,446	22,945	37,973	24,434	6,216	8,173	8,294	11,295
Freeport	7,564	9,669	9,473	9,341	8,580	10,941	13,289	14,246	13,222
Reddick	9,373	10,570	10,931	26,432	20,934	14,954	12,725	16,137	14,160
Alpha Park	6,440	10,371	2,175	19,971	10,772	14,738	18,497	15,823	14,196
Yorkville	5,432	8,001	10,181	10,858	11,432	15,671	16,965	16,337	18,859
Elmwood									
Park	105	100	8,025	8,500	9,587	16,619	18,043	18,271	19,203
Illinois									
Prairie	3,822	4,536	6,652	8,066	10,593	14,797	14,226	14,524	21,657
Lemont	15,776	17,381	18,838	22,120	24,812	24,303	27,863	37,504	43,612
Woodstock	13,583	17,250	18,028	20,772	23,473	28,955	27,888	48,024	57,175

Collections– Downloadable Circulation Per Capita

	2014	2015	2016	2017	2018	2020	2021	2022	2023
Maywood	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Blue Island	0.0	0.0	0.0	0.2	0.2	0.2	0.3	0.2	0.2
Melrose Park	0.3	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2
Hillside	0.1	0.2	0.2	0.1	0.2	0.3	0.3	0.4	0.5
Kankakee	1.6	1.1	1.0	1.6	1.0	0.3	0.3	0.3	0.5
Freeport	0.3	0.4	0.4	0.4	0.4	0.5	0.6	0.6	0.6
Alpha Park	0.3	0.4	0.1	0.8	0.4	0.6	0.8	0.6	0.6
Reddick	0.4	0.4	0.5	1.1	0.9	0.6	0.5	0.7	0.6
Elmwood Park	0.0	0.0	0.3	0.3	0.4	0.7	0.7	0.7	0.8
Yorkville	0.3	0.4	0.5	0.5	0.5	0.7	0.8	0.8	0.9
Illinois Prairie	0.2	0.2	0.3	0.4	0.5	0.7	0.7	0.7	1.0
Lemont	0.7	0.7	0.8	1.0	1.1	1.0	1.2	1.6	1.9
Woodstock	0.5	0.7	0.7	0.8	0.9	1.1	1.1	1.9	2.2

Collections– Interlibrary Loan Sent to Other Libraries

	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Maywood	7,012	5,601	6,018	7,937	9,068	8,512	6,191	-	3,726	4,820
Melrose Park	12,309	12,279	9,888	12,727	11,074	6,852	4,182	2,340	5,448	5,211
Yorkville	6,751	6,611	8,074	8,005	7,409	8,206	9,568	7,505	7,895	7,331
Illinois Prairie	2,721	3,090	6,832	3,386	2,731	2,769	5,605	8,266	8,026	7,517
Reddick	15,776	16,019	14,872	13,814	12,223	11,042	7,998	8,704	8,012	8,166
Elmwood Park	25,922	24,376	24,193	19,094	13,062	12,632	9,264	9,420	9,310	8,954
Hillside	14,479	12,761	11,927	15,598	11,753	11,937	12,179	10,633	11,903	10,595
Blue Island	29,134	23,527	12,095	19,636	16,677	16,630	14,414	8,788	22,854	11,781
Kankakee	14,782	16,123	13,148	19,683	11,089	12,563	11,991	7,435	10,256	12,039
Freeport	15,298	20,233	22,368	20,425	13,887	18,651	10,182	5,180	709	12,887
Woodstock	15,887	14,869	13,739	12,301	9,972	12,744	16,457	21,112	24,632	24,098
Lemont	27,212	29,551	29,982	26,252	27,704	27,676	20,555	28,491	27,904	25,274
Alpha Park	18,123	18,814	20,297	20,644	19,086	17,556	13,630	13,125	22,637	29,769

Collections– Interlibrary Loan Received From Other Libraries

	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Maywood	3,018	1,443	1,711	1,695	1,349	1,447	1,173	-	594	755
Melrose										
Park	8,976	8,453	8,404	11,377	5,911	6,378	6,513	4,666	3,613	3,426
Hillside	9,252	6,930	6,656	4,009	3,982	3,714	2,689	3,440	2,641	3,549
Kankakee	10,567	7,613	12,907	10,541	11,493	7,559	7,655	4,060	5,981	4,423
Blue Island	24,752	22,464	13,811	16,557	15,413	15,726	10,676	4,755	10,302	7,041
Alpha Park	8,192	7,578	23,515	24,908	22,876	120,837	16,691	14,866	14,273	10,959
Elmwood										
Park	33,233	30,728	27,604	19,405	19,157	18,714	16,427	13,217	16,001	14,499
Freeport	20,751	25,334	24,516	20,222	21,405	20,300	5,005	158	304	15,246
Yorkville	12,781	21,293	16,201	13,032	13,213	14,020	14,079	15,655	15,894	15,951
Reddick	16,947	21,793	18,272	19,310	20,821	21,069	16,790	19,727	17,954	17,253
Illinois										
Prairie	6,007	6,118	6,613	6,377	6,574	7,592	12,165	19,207	18,978	18,776
Woodstock	23,255	23,184	22,597	19,123	15,023	17,913	15,852	20,052	21,102	21,694
Lemont	23,005	29,409	24,858	30,783	30,269	26,561	24,252	34,620	31,036	29,672

Collections– Interlibrary Loan Sent to Received Ratio

Ratios under 1 are net lenders meaning they send more than they receive. Ratios of over 1 are net borrowers meaning they get more than they send out. The goal is to be as close to 1 as possible.

	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Maywood	0.6	0.3	0.3	0.2	0.1	0.2	0.2	0.0	0.2	0.2
Hillside	0.6	0.5	0.6	0.3	0.3	0.3	0.2	0.3	0.2	0.3
Kankakee	0.7	0.5	1.0	0.5	1.0	0.6	0.6	0.5	0.6	0.4
Alpha Park	0.5	0.4	1.2	1.2	1.2	6.9	1.2	1.1	0.6	0.4
Blue Island	0.8	1.0	1.1	0.8	0.9	0.9	0.7	0.5	0.5	0.6
Melrose Park	0.7	0.7	0.8	0.9	0.5	0.9	1.6	2.0	0.7	0.7
Woodstock	1.5	1.6	1.6	1.6	1.5	1.4	1.0	0.9	0.9	0.9
Lemont	0.8	1.0	0.8	1.2	1.1	1.0	1.2	1.2	1.1	1.2
Freeport	1.4	1.3	1.1	1.0	1.5	1.1	0.5	0.0	0.4	1.2
Elmwood Park	1.3	1.3	1.1	1.0	1.5	1.5	1.8	1.4	1.7	1.6
Reddick	1.1	1.4	1.2	1.4	1.7	1.9	2.1	2.3	2.2	2.1
Yorkville	1.9	3.2	2.0	1.6	1.8	1.7	1.5	2.1	2.0	2.2
Illinois Prairie	2.2	2.0	1.0	1.9	2.4	2.7	2.2	2.3	2.4	2.5

Services

- Programs
- Computer & Technology Usage

Services– Total Number of Programs Offered

	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Melrose Park	216	173	243	261	188	145	93	12	0	18
Maywood	760	409	257	274	177	485	228	12	117	272
Woodstock	378	371	437	494	541	589	320	79	127	317
Hillside	234	287	285	191	363	267	175	145	138	352
Reddick	640	612	463	451	477	477	287	282	347	360
Elmwood Park	1246	1037	851	806	968	1089	677	187	378	373
Freeport	301	246	259	263	331	199	303	96	278	377
Kankakee	442	424	493	511	505	603	904	111	201	388
Blue Island	524	549	376	508	576	654	573	338	371	473
Alpha Park	488	346	441	442	418	399	564	142	171	501
Yorkville	312	315	393	457	493	379	394	174	389	562
Lemont	544	768	557	168	709	684	511	521	628	826
Illinois Prairie	160	131	125	121	193	346	339	34	470	846

Services– Total Program Attendance

	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Melrose Park	4,883	5,657	3,939	4,447	4,488	2,310	1,731	146	-	330
Maywood	12,251	5,814	5,329	4,651	3,253	4,209	1,641	566	1,282	3,624
Woodstock	8,251	7,930	9,174	7,398	7,227	7,255	3,178	1,359	3,354	4,501
Hillside	2,375	5,479	8,715	4,267	2,575	1,714	1,333	276	1,442	4,699
Elmwood Park	17,322	15,637	12,343	12,840	14,974	14,412	12,302	2,119	5,856	5,437
Reddick	8,437	8,984	8,067	14,061	7,216	7,031	3,987	1,700	3,795	5,459
Blue Island	13,739	11,080	6,044	7,447	7,446	8,259	5,217	10,497	7,350	6,063
Alpha Park	9,816	9,786	10,905	11,519	9,774	13,202	9,372	4,728	4,078	7,827
Yorkville	5,028	5,170	7,296	6,831	7,407	5,245	6,131	2,035	7,733	8,132
Kankakee	36,161	40,825	37,651	24,324	24,863	23,584	24,182	4,798	5,037	8,664
Freeport	16,297	4,776	8,205	4,386	6,089	5,173	8,817	1,002	4,546	8,942
Illinois Prairie	995	791	458	867	882	3,475	5,123	1,073	4,334	16,057
Lemont	6,763	9,004	7,648	2,890	12,373	11,492	9,801	6,029	12,251	21,384

Services– Total Program Attendance Per Capita

	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Melrose Park	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.0	0.0	0.0
Maywood	0.5	0.2	0.2	0.2	0.1	0.2	0.1	0.0	0.1	0.2
Woodstock	0.3	0.3	0.4	0.3	0.3	0.3	0.1	0.1	0.1	0.2
Elmwood Park	0.7	0.6	0.5	0.5	0.6	0.6	0.5	0.1	0.2	0.2
Reddick	0.4	0.4	0.3	0.6	0.3	0.3	0.2	0.1	0.2	0.2
Blue Island	0.6	0.5	0.3	0.3	0.3	0.4	0.2	0.5	0.3	0.3
Alpha Park	0.4	0.4	0.4	0.5	0.4	0.5	0.4	0.2	0.2	0.3
Kankakee	1.5	1.7	1.6	1.0	1.0	1.0	1.0	0.2	0.2	0.4
Freeport	0.7	0.2	0.3	0.2	0.3	0.2	0.4	0.0	0.2	0.4
Yorkville	0.2	0.2	0.3	0.3	0.3	0.2	0.3	0.1	0.4	0.4
Hillside	0.3	0.7	1.0	0.5	0.3	0.2	0.2	0.0	0.2	0.6
Illinois Prairie	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.0	0.2	0.7
Lemont	0.3	0.4	0.3	0.1	0.5	0.5	0.4	0.3	0.5	0.9

Services– Average Attendance Per Program

	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Blue Island	26	20	16	15	13	13	9	31	20	13
Maywood	16	14	21	17	18	9	7	47	11	13
Hillside	10	19	31	22	7	6	8	2	10	13
Woodstock	22	21	21	15	13	12	10	17	26	14
Yorkville	16	16	19	15	15	14	16	12	20	14
Elmwood Park	14	15	15	16	15	13	18	11	15	15
Reddick	13	15	17	31	15	15	14	6	11	15
Alpha Park	20	28	25	26	23	33	17	33	24	16
Melrose Park	23	33	16	17	24	16	19	12	-	18
Illinois Prairie	6	6	4	7	5	10	15	32	9	19
Kankakee	82	96	76	48	49	39	27	43	25	22
Freeport	54	19	32	17	18	26	29	10	16	24
Lemont	12	12	14	17	17	17	19	12	20	26

Services– Public Internet Computers Available

Libraries	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Lemont	23	21	15	14	15	18	22	24	11	10
Hillside	26	26	29	23	22	22	27	27	24	12
Maywood	45	47	50	50	50	50	50	0	17	15
Alpha Park	26	29	29	29	37	37	39	22	22	16
Melrose Park	25	20	19	16	14	10	10	10	10	22
Freeport	50	51	50	50	45	35	27	27	27	27
Kankakee	43	43	43	43	43	28	28	28	28	28
Yorkville	36	36	39	39	37	37	37	34	33	30
Woodstock	38	38	44	56	54	54	44	44	34	34
Reddick	20	21	27	25	27	27	33	36	36	36
Elmwood Park	44	57	54	30	56	56	56	56	43	45
Illinois Prairie	16	16	20	19	34	47	47	47	47	47
Blue Island	58	58	44	41	41	45	41	40	40	47

Services– Internet Use

Includes public computer and wifi usage

Libraries	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Melrose Park	47,177	41,905	42,039	31,244	23,956	19,994	15,811	3,515	4,804	4,562
Maywood	37,542	34,765	20,021	17,566	18,654	12,430	7,245	-	2,751	8,741
Illinois Prairie	2,991	2,990	2,163	3,551	5,507	5,805	16,460	6,694	8,446	10,535
Yorkville	40,000	45,000	40,000	7,116	3,573	4,734	4,433	4,751	8,821	10,944
Reddick	31,762	25,207	25,137	29,954	25,838	23,669	17,675	5,322	12,261	14,499
Freeport	50,565	52,823	49,958	39,729	33,336	28,791	13,916	10,616	14,621	16,085
Alpha Park	38,997	29,192	28,186	35,875	37,220	34,318	40,451	9,937	14,243	16,397
Blue Island	-	52,360	47,769	-	42,279	40,681	56,997	23,239	25,637	27,265
Woodstock	113,436	114,557	116,787	121,731	135,982	130,145	45,786	28,312	24,922	30,684
Kankakee	36,250	33,876	35,609	31,546	27,917	23,346	18,607	28,506	35,755	37,092
Lemont	19,628	12,459	14,768	13,746	17,948	25,710	41,909	37,707	40,101	41,587
Elmwood Park	23,215	27,998	28,469	38,480	36,914	141,602	124,760	58,045	84,045	90,609
Hillside	22,827	36,618	17,512	19,696	22,747	22,113	44,392	5,355	11,012	97,564

Services– Internet Use Per Capita

Includes public computer and wifi usage

Libraries	2013	2014	2015	2016	2017	2018	2020	2021	2022	2023
Melrose Park	1.9	1.7	1.7	1.3	1.0	0.8	0.6	0.1	0.2	0.2
Maywood	1.6	1.5	0.8	0.7	0.8	0.5	0.3	0.0	0.1	0.4
Illinois Prairie	0.1	0.1	0.1	0.2	0.3	0.3	0.8	0.3	0.4	0.5
Yorkville	1.9	2.1	1.9	0.3	0.2	0.2	0.2	0.2	0.4	0.5
Reddick	1.3	1.1	1.0	1.3	1.1	1.0	0.7	0.2	0.5	0.6
Freeport	2.1	2.2	2.1	1.7	1.4	1.2	0.6	0.4	0.6	0.7
Alpha Park	1.6	1.2	1.2	1.5	1.5	1.4	1.7	0.4	0.6	0.7
Woodstock	4.4	4.5	4.6	4.7	5.3	5.1	1.8	1.1	1.0	1.2
Blue Island	0.0	2.3	2.1	0.0	1.9	1.8	2.5	1.0	1.1	1.2
Kankakee	1.5	1.4	1.5	1.3	1.2	1.0	0.8	1.2	1.5	1.5
Lemont	0.8	0.5	0.6	0.6	0.8	1.1	1.8	1.6	1.7	1.8
Elmwood Park	0.9	1.1	1.2	1.6	1.5	5.8	5.1	2.4	3.4	3.7
Hillside	2.7	4.4	2.1	2.4	2.7	2.7	5.3	0.6	1.3	11.7

Appendices

Library Peers

In determining which of the 600+ public libraries to compare Maywood to, a variety of factors were chosen to assess including geographical proximity, population, building size, and budget. Data from the 2023 IPLAR was used and a range of 10% above or below Maywood's numbers was used to determine comparable libraries.

	Population (+/- 10%)	Building Size (+/- 10%)	Revenues/ Budget (+/- 10%)
Top of Range	25,925	47,300	\$ 1,672,325.60
Maywood	23,568	43,000	\$1,520,296
Bottom of Range	21,211	38,700	\$ 1,368,266.40

Library Peers by Category

Geography

- Melrose Park
- Hillside

Population

- | | |
|--|--------|
| • Alpha Park Public Library District | 24,397 |
| • Blue Island Public Library | 22,558 |
| • Elmwood Park Public Library | 24,521 |
| • Freeport Public Library | 23,973 |
| • Illinois Prairie District Public Library | 21,481 |
| • Kankakee Public Library | 24,052 |
| • Lemont Public Library District | 23,182 |
| • Maywood Public Library District | 23,568 |
| • Melrose Park Public Library | 24,796 |
| • Reddick Public Library District | 23,958 |
| • Woodstock Public Library | 25,630 |
| • Yorkville Public Library | 21,533 |

Building Size

- | | |
|-----------------------------------|--------|
| • Elmwood Park Public Library | 39,000 |
| • Freeport Public Library | 42,000 |
| • Kankakee Public Library | 40,376 |
| • Maywood Public Library District | 43,000 |
| • Woodstock Public Library | 43,487 |
| • Yorkville Public Library | 40,000 |

Budget

Based on 2023 IPLAR Reporting

- | | |
|--|-------------|
| • Hillside Public Library | \$1,597,081 |
| • Illinois Prairie District Public Library | \$1,625,305 |
| • Lemont Public Library District | \$1,960,797 |
| • Maywood Public Library District | \$1,738,170 |
| • Reddick Public Library District | \$1,689,420 |
| • Yorkville Public Library | \$1,844,257 |

IPLAR Questions

The following questions were used to assess and compare libraries. Note: not every question is used in every year. All questions are also listed in the attached spreadsheet.

1.4a Library

1.23a Population

2.11a Square Footage of Outlet [PLS 711]

2.12 Total public service hours PER YEAR for this service outlet [PLS 713]

2.13 Total number of weeks, during the fiscal year, this service outlet was open for service to the public [PLS 714]

2.14 Total annual attendance/visits in the outlet

7.1 What is the estimated current fair market value for the library's real estate (land and buildings including garages, sheds, etc.)?

8.1 Local government [PLS 300] (includes all local government funds designated by the community, district, or region and available for expenditure by the public library, except capital income from bond sales which must be reported in 12.1a only)

8.1a Is this library's annual tax levy/fiscal appropriation subject to tax caps [the Property Tax Extension Limitation Law, 35 ILCS 200/18-185, et seq.]?

8.1b Local government funds for the ensuing or upcoming/current fiscal year (includes all local government funds designated by the community, district, or region and available for expenditure by the public library, except capital income from bond sales.)

8.2 Per capita grant

8.3 Equalization aid grant

8.4 Personal property replacement tax

8.5 Other State Government funds received

8.6 If Other, please specify

8.7 Total State Government Funds (8.2 + 8.3 + 8.4 + 8.5) [PLS 301]

8.8 LSTA funds received

8.9 E-Rate funds received

8.10 Other federal funds received

8.11 If Other, please specify

8.12 Total Federal Government Funds (8.8 + 8.9 + 8.10) [PLS 302]

8.13 Monetary Gifts and Donations

8.14 Other receipts intended to be used for operating expenditures

IPLAR Questions

- 8.15 TOTAL all other receipts (8.13 + 8.14) [PLS 303]
- 8.16 Other non-capital receipts placed in reserve funds
- 8.17 TOTAL receipts (8.1 + 8.7 + 8.12 + 8.15) [PLS 304]
- 8.18a The library safeguards its funds using which option?
- 9.1 Salaries and wages for all library staff [PLS 350]
- 9.2a Fringe benefits
- % of Salaries & Benefits to Overall Budget
- 9.2b If this library answered question 9.2a as zero, please select an explanation from the drop-down box.
- 9.3 Total Staff Expenditures (9.1 + 9.2) [PLS 352]
- 10.1 Printed Materials (books, newspapers, etc.) [PLS 353]
- 10.2 Electronic Content Expenditures (e-books, databases, etc.) [PLS 354]
- 10.3a Other Physical Materials Expenditures [PLS 355]
- 10.3b Please list the types of materials purchased in 10.3a
- 10.4 TOTAL Collection Expenditures (10.1 + 10.2 + 10.3) [PLS 356]
- 11.1 All other operating expenditures not included above (supplies, utilities, legal fees, etc.) [PLS 357]
- 11.2 TOTAL operating expenditures (9.3 + 10.4 + 11.1) [PLS 358]
- 12.1a Local Government: Capital Income from Bond Sales
- 12.1b Local Government: Other
- 12.1c Total Local Government (12.1a + 12.1b) [PLS 400]
- 12.2 State Government [PLS 401]
- 12.3 Federal Government [PLS 402]
- 12.4 Other Capital Revenue [PLS 403]
- 12.5 If Other, please specify
- 12.6 Total Capital Revenue (12.1c + 12.2 + 12.3 + 12.4) [PLS 404]
- 12.7 Total Capital Expenditures [PLSC 405]
- 13.5 Total Group A: FTE ALA-MLS (13.4 / 40) [PLS 250]
- 13.11 Total Group B: FTE Other Librarians (13.10/40)
- 13.12 Total FTE Librarians (13.5 + 13.11) [PLS 251]
- 13.13 Total hours worked in a typical week by all Group C employees
- 13.14 Minimum hourly rate actually paid
- 13.15 Maximum hourly rate actually paid
- 13.16 Total FTE Group C employees (13.13 / 40)
- 13.17 Total hours worked in a typical week by all Group D employees
- 13.18 Minimum hourly rate actually paid
- 13.19 Maximum hourly rate actually paid

IPLAR Questions

- 13.20 Total FTE Group D employees (13.17 / 40)
- 13.21 Total hours worked in a typical week by all Group E employees
- 13.22 Minimum hourly rate actually paid
- 13.23 Maximum hourly rate actually paid
- 13.24 Total FTE Group E employees (13.21 / 40)
- 13.25 Total FTE Other Paid Employees from Groups C, D, and E (13.16 + 13.20 + 13.24) [PLS 252]
- 13.26 Total FTE Paid Employees (13.12 + 13.25) [PLS 253]
- 13.27 Position Title
- 13.30 Total Hours/Week
- 13.31 Number of Weeks Vacant during report period.
- 13.34 Position Title
- 14.1a Total public service hours PER YEAR for the MAIN/CENTRAL LIBRARY [PLS 713]
- 14.1a Library Visits Reporting Method [PLS 501a]
- 14.1b Total public service hours PER YEAR for all BRANCH LIBRARIES & BOOKMOBILES
- 14.1c Total scheduled public service hours PER YEAR for ALL SERVICE OUTLETS (14.1a + 14.1b) [PLS 500]
- 14.2 Total number of weeks, during the fiscal year, the MAIN/CENTRAL LIBRARY was open for service to the public
- 14.1 Visits
- 15.1 Total Number of Children's Programs [PLS 601]
- 15.2 Children's Program Attendance [PLS 604]
- 15.3 Total Number of Children's Passive Programs
- 15.4 Children's Passive Program Attendance
- 15.5 Total Number of Young Adult Programs [PLS 602]
- 15.6 Young Adult Program Attendance [PLS 605]
- Number of Synchronous Program Sessions Targeted at Children Ages 0-5 [PLS 601]
- Attendance at Synchronous Programs Targeted at Children Ages 0-5 [PLS 611]
- Total Number of Children's Age 0-5 Passive Programs
- Children's Age 6-11 Passive Program Attendance
- [PLS 602] Number of Synchronous Program Sessions Targeted at Children Ages 6-11
- [PLS 612] Attendance at Synchronous Programs Targeted at Children Ages 6-11
- Total Number of Children's Age 6-11 Passive Programs
- Children's Passive Ages 6-11 Program Attendance
- 15.7 Total Number of Young Adult Passive Programs
- 15.8 Young Adult Passive Program Attendance
- 15.9 Total Number of General Interest Programs
- 15.10 General Interest Program Attendance

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15.11 Total Number of General Interest Passive Programs

15.12 General Interest Passive Program Attendance

15.13 Total Number of Library Programs [PLS 600]

15.14 Total Library Program Attendance [PLS 603]

15.15 Total Number of Passive Programs (15.3 + 15.7 + 15.11)

15.16 Total Passive Program Attendance (15.4 + 15.8 + 15.12)

[PLS 600] Total Synchronous Program Sessions [PLSC 600]

[PLS 610] Total Synchronous Program Attendance [PLSC 610]

[PLS 604] Number of Synchronous Program Sessions Targeted at Adults Age 19 or Older [PLS 604]

[PLS 614] Attendance at Synchronous Programs Targeted at Adults Age 19 or Older [PLS 614]

Total Number of Adult Passive Programs

Adult Passive Program Attendance

Provide one-to-one adult volunteer tutoring

Provide space for one-to-one adult volunteer tutoring

Recruit low literate/ESL adult learners

Refer low literate/ESL adult learners

Train adult volunteer tutors

Provide ESL conversation groups

House a high interest/low reading level collection

House a bilingual collection (English/Spanish, English/Polish, etc.)

Employ bilingual or multilingual staff

Provide bilingual or multilingual services

Provide low literate adult learner programming

Provide family literacy programming, i.e. parent and child together literacy activities

Other (please specify)

15.1 Total Number of Children's Programs Retired 2021

15.2 Children's Program Attendance Retired 2021

Number of Synchronous In-Person Onsite Program Sessions [PLS 606]

Synchronous In-Person Onsite Program Attendance [PLS 616]

[PLS 607] Number of Synchronous In-Person Offsite Program Sessions [PLS 607]

[PLS 617] Synchronous In-Person Offsite Program Attendance [PLS 617]

[PLS 608] Number of Synchronous Virtual Program Sessions [PLS 608]

[PLS 618] Synchronous Virtual Program Attendance [PLS 618]

[PLS 600] Total Synchronous Program Sessions [PLSC 600]

[PLS 610] Total Synchronous Program Attendance [PLSC 610]

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- 15.37 Total Number of Asynchronous (Virtual) Program Presentations [PLS 620]
- 15.38 Total Views of Asynchronous (Virtual) Program Presentations [PLS 630]
- 15.39a Did the library provide any special programming for patrons on the autism spectrum?
- 15.39b Please describe the programming provided.
- 16.1 Total Number of Unexpired Resident Cards
- 16.2a Total Number of Unexpired Non-resident Cards
- 16.2a (1) Of the total in 16.2a, how many Cards for Kids Act cards were issued?
- 16.2a (2) Of the total in 16.2a, how many Disabled Veterans cards were issued?
- 16.2b What was the total amount of the fees collected from the sale of non-resident cards during the past fiscal year?
- 16.3 Registered Users
- 16.4 Is your library's registered user/patron file purged a minimum of one time every three years?
- 16.5 Does the library charge overdue fines to any users when they fail to return physical print materials by the date due? [PLS 504]
- 17.1 Print Materials [PLS 450]
- 17.2 Current Print Serial Subscriptions
- 17.3 Total print materials
- 17.4 E-books Held at end of the fiscal year [PLS 451]
- 17.4 Audio Recordings: Physical Units Held at end of the fiscal year [PLS 452]
- 17.5b Audio Recordings: Downloadable Units Held at end of the fiscal year [PLS 453]
- 17.5 DVDs/Videos: Physical Units Held at end of the fiscal year [PLS 454]
- 17.6b DVDs/Videos: Downloadable Units Held at end of the fiscal year [PLS 455]
- 17.6 Other Circulating Physical Items [PLS 462]
- 17.6b DVDs/Videos: Downloadable Units Held at end of the fiscal year [PLS 455]
- 17.7 Total Physical Items in Collection [PLS 461]
- Total Digital Items in Collection
- Per Capita Digital Items in Collection
- Per Sq Foot Physical Resources (17.3 + 17.4 + 17.5+17.6)/ Sq Ft
- 17.7 Local/Other Cooperative agreements [PLS 456]
- 17.8 State (state government or state library) [PLSC 457]
- 17.9 Total Electronic Collections (17.7 + 17.8) [PLS 458]
- 18.1 Circulation of Adult Physical Material
- 18.2 Circulation of Young Adult Physical Material
- 18.3 Number of children's materials loaned [PLS 551]
- 18.4 Total number of physical materials loaned (18.1 + 18.2 + 18.3)
- 18.5 Books- Physical

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- 18.6 Videos/DVDs- Physical
- 18.7 Audios (include music)- Physical
- 18.8 Magazines/Periodicals- Physical
- 18.9 Other Items- Physical [PLS 561]
- 18.10 Physical Item Circulation (18.5-18.9) [PLS 553]
- 18.16 Use of Electronic Materials [PLS 552]
- 18.17 Total Circulation of Materials (18.10+18.11) [PLS 550]
- 18.13 Successful Retrieval of Electronic Information [PLS 554]
- 18.14 Electronic Content Use (18.11+18.13) [PLS 555]
- 18.15 Total Collection Use (18.10+18.11+18.13) [PLS 556]
- 18.18 Interlibrary Loans Provided TO other libraries [PLS 575]
- 18.19 Interlibrary Loans Received FROM other libraries [PLS 576]
- 19.1 Total Annual Reference Transactions [PLS 502]
- 19.1a Reference Transactions Reporting Method [PLS 502a]
- 19.2 Total Annual One-on-One Tutorials
- 20.1 Total number of ALL computers in the library
- 20.2 Total number of PUBLIC USE (Internet and non-Internet accessible) computers in the library)
- 20.3 Is your library's catalog automated?
- 20.4 Is your library's catalog accessible via the web?
- 21.1 Does your library have Internet access?
- 21.2a What is the maximum speed of your library's Internet connection? (Select one)
- 21.2b If Other, please specify
- 21.3 What is the monthly cost of the library's internet access?
- 21.4 Number of Internet Computers Available for Public Use [PLS 650]
- 21.5 Number of Uses (Sessions) of Public Internet Computers Per Year [PLS 651]
- 21.5a Reporting Method for Number of Uses of Public Internet Computers Per Year [PLS 651a]
- 21.6 Wireless Sessions Per Year [PLS 652]
- 21.6a Reporting Method for Wireless Sessions [PLS 652a]
- 21.7 Does your library utilize Internet filters on some or all of the public access computers?
- 21.8 Does your library provide instruction (workshops, classes) to patrons on the use of the Internet?
- 21.9 Number of website visits or sessions to your library website [PLS 653]
- 22.1 Did your library apply directly for E-rate discounts for the fiscal year?
- 22.2a If YES, did your library apply for Category 1, Category 2 or both?
- 22.2b IF YES, what is the dollar amount that your library was awarded for the fiscal year report period?
- 22.3 If NO, why did your library NOT participate in the E-rate program?

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23.1 How much money did your library spend on staff development and training this fiscal year? (Round answer to the nearest whole dollar.)

23.2 Does the above amount include travel expenses?

23.3 How many hours of training did employees receive this year?

21.6 Wireless Sessions Per Year [PLS 652]

21.7 Does your library utilize Internet filters on some or all of the public access computers?

21.8 Does your library provide instruction (workshops, classes) to patrons on the use of the Internet?

22.1 Did your library apply directly for E-rate discounts for the fiscal year?

22.2a If YES, did your library apply for Category 1, Category 2 or both?

22.2b IF YES, what is the dollar amount that your library was awarded for the fiscal year report period?

22.3 If NO, why did your library NOT participate in the E-rate program?

23.1 How much money did your library spend on staff development and training this fiscal year? (Round answer to the nearest whole dollar.)

23.2 Does the above amount include travel expenses?

23.3 How many hours of training did employees receive this year?

Resources

2013-2023 Maywood and Peer Libraries Data

The spreadsheet with all raw and reviewed data is accessible here:

https://docs.google.com/spreadsheets/d/1Gblmpr_icBXelnFtxJdXE67Z-cghyYrz/edit?usp=drive_link&oid=106426587438895578745&rtpof=true&sd=true

IPLAR Data Collection Template

<https://docs.google.com/spreadsheets/d/1dK7ygHnHxE9JhcTa2SID1qUXi0jT3zBe/edit?usp=sharing&oid=106426587438895578745&rtpof=true&sd=true>

IPLAR Worksheets & Instructions: <https://il.countingopinions.com/>

Serving Our Public 4.0

https://www.wnpld.org/sites/default/files/2023-07/serving_our_public_4_point_0_standards_for_illinois_libraries.pdf