

**OAK PARK PUBLIC LIBRARY**  
**BOARD OF LIBRARY TRUSTEES | REGULAR MEETING**  
834 Lake St., Oak Park, IL 60301 | Second Floor Scoville Room  
Tuesday, November 19, 2024 – 6:30pm  
Meeting to be held in person and via Zoom ([click here for Zoom link](#))

**AGENDA**

**1. Call to Order and Roll Call**

**2. Approval of Minutes**

October 22 Regular Meeting

**(Action)**

**3. Public Comments**

**Please read** the "[Public Comment at Board Meetings Policy](#)."

Public comments may be provided in one of the following ways:

- In person at a board meeting;
- As an email to ([director@oppl.org](mailto:director@oppl.org)) and to the Library Board President Matthew Fruth ([m.fruth@oppl.org](mailto:m.fruth@oppl.org)) sent by 4:30 pm on the date of the meeting;
- As a submission through [this Public Comment Form](#) sent by 4:30 pm on the date of the meeting.

**4. Trustee Comments and Calendar**

- a. Tuesday, December 3, 12 pm: ILA Legislative Meet-Up at Chicago Marriott Oak Brook
- b. Tuesday, December 17, 6:30 pm: Regular Library Board Meeting
- c. 2025 Board of Library Trustees Meeting Dates

**(Action)**

**5. Interim Co-Directors Report**

**6. Staff Reports**

- a. Strategic Priorities Report
- b. Additions and Terminations Report
- c. Staff Changes Report

**7. Financial Reports**

- a. October 2024 Financial Reports
- b. October 2024 Resolutions on Disbursements

**(Discussion)**

**(Action)**

**8. Additional Reports**

- a. Intergovernmental Committee (IGov)
- b. Council of Governments (CoG)
- c. PlanIt Green
- d. Friends of the Oak Park Public Library

**9. Unfinished Business**

- a. Executive Director Search

**(Discussion)**

**10. New Business**

- a. 2023 Financial Audit Presentation
- b. Revised Collection Strategy Statement
- c. Board Goals

**(Discussion)**

**(Action)**

**(Discussion)**

**11. Closed Session**

**12. Adjournment**

# **Minutes for October 22, 2024, Regular Board of Library Trustees Meeting**

## **1. Call to order and roll**

President Fruth called the meeting to order at 6:32 pm. Ganguly took roll as acting secretary

**Present:** Kristina Rogers, Theodore Foss, Matthew Fruth, Maya Ganguly

**Absent:** Madhurima Chakraborty, Susanne Fairfax, Virginia Bloom

A quorum was present at this meeting

**Also attending:** Suzy Wulf, Co-Interim Director, Leigh Tarullo, Co-Interim Director, Billy Treece, Director of Finance and Human Resources

**Public commentators:** None

## **2. Approval of Minutes**

### **September 27, 2024 Regular Meeting**

Moved by Foss. Seconded by Rogers. Approved by all present.

## **3. Public Comments**

There was one public comment received through email from Roy Plotnick expressing concerns over the travel and CD collections being moved from the Maze branch to the Main library.

## **4. Trustee Comments and Calendar**

Discussed is the next board meeting held for November and the ILA Library Legislative Meet-Ups on December 3 at the Chicago Marriott in Oak Brook. Trustees Rogers and Fruth expressed interest in attending.

## **5. Interim Co-Directors Report**

## **6. Staff Reports**

### **a. Strategic Priorities Report**

Tarullo highlighted content from Stewardship and Anti-Racism and Equity, noting a space and equipment study of the systems in Special Collections relating to temperature and humidity and the redesign of the third floor collection pullouts.

Wulf highlighted content from Learning and Anti-Racism and Equity, noting the collaboration of Creative Studio and Community Engagement teams on providing bilingual technology classes on topics ranging from mobile device basics to internet safety. Wulf highlighted two events, an author visit and a virtual event focusing on transgender community support.

#### **b. Core Use Statistics**

Discussed is the core use statistics for Q1-Q3 noting an increase in website users in September and online resources.

#### **c. Additions and Terminations Report**

#### **d. Staff Changes Report**

### **7. Financial Reports**

#### **a. September 2024 Financial Reports**

The board reviewed the financial reports dated September 30, 2024

#### **b. Resolutions on Disbursements**

Moved by Foss. Seconded by Ganguly. Approved by all present.

### **8. Additional Reports**

**a. Intergovernmental Committee (IGOV):** Did meet on October 19, 2024. .

**b. Council of Governments (CoG):** Did not meet.

**c. PlanIt Green:** Did meet. Foss asked about staff support at an event for November 14 held at the Main library and reported on students attending the International Climate Conference.

**d. Friends of the Oak Park Public Library:** Did meet on October 21, 2024.

### **9. Unfinished Business**

#### **a. Executive Director Search**

Discussed was the anti-bias training the search committee had during their committee meeting on October 18. The posting for the position is live and are getting professionals from across the country who expressed interest. Inquiries received are going through Koya to maintain confidentiality and trust with candidates.

#### **b. American Library Association Job Posting**

Search committee was advised to post the job on ALA, noting that there is a fee required to do so. The search committee voted yes to incur the cost, depending on the different options.

Motion to post the job on ALA, with the fee to be determined in conjunction with Koya.

Amended motion above by Ganguly as follows: "Motion to post on ALA for a fee to be determined in conjunction with Koya for a cost up to \$1,000."

Moved by Rogers. Seconded by Foss. Approved by all present.

### **10. New Business**

#### **a. Draft 3 FY2025 Budget**

Discussed is the Draft 3 FY2025 budget, noting two changes relating to revenue projections.

##### **i. Resolution Setting Forth Financial Requirements for the Fiscal Year Beginning January 1, 2025**

Motion to adopt the resolution setting forth financial requirements for the fiscal year, beginning January 1, 2025.

Moved by Foss. Seconded by Rogers. Ganguly took the roll call.

Roll Call Vote

- a. Trustee Foss - Yes
- b. Trustee Rogers - Yes
- c. Trustee Ganguly - Yes
- d. Trustee Fruth - Yes
- e. Absent - Bloom, Fairfax, Chakraborty

#### **b. 2025 Scheduled Building Closing Policy**

Motion to approve the 2025 Scheduled Building Closing Policy, noting a change of Staff Engagement Day from Friday, December 6, 2024 to Friday, January 31, 2025 and an addition, Thursday, July 3, 2025, for buildings to close at 5 pm.

Moved by Ganguly. Seconded by Foss. Approved by all present.

**c. 2024 Scheduled Building Closing Policy**

Motion to approve the revised 2024 Scheduled Building Closing Policy for the library to remain open on Friday, December 6, 2024.

Moved by Foss. Seconded by Rogers. Approved by all present.

**d. December Board Meeting Date**

Motion to move the December meeting date from the 24 to the 17.

Moved by Foss. Seconded by Rogers. Approved by all present.

**e. Computer and Internet Use Policy**

Motion to approve Computer and Internet Use Policy in concept and requesting the language to be checked for grammar and consistency.

Moved by Ganguly. Seconded by Foss. Approved by all present.

**11. Closed Session**

Motion to enter closed session regarding a personnel matter.

Moved by Ganugly. Seconded by Rogers. Approved by all present.

Roll Call Vote

- a. Trustee Foss - Yes
- b. Trustee Rogers - Yes
- c. Trustee Ganguly - Yes
- d. Trustee Fruth - Yes
- e. Absent - Bloom, Fairfax, Chakraborty

**12. Adjournment**

Fruth adjourned the meeting at 7:28 pm.

## 2025 Board of Library Trustees Meeting Dates

All meetings to start at 6:30 pm unless otherwise noted

January 28, 2025

February 25, 2025

March 25, 2025

April 22, 2025

May 27, 2025

June 24, 2025

July 22, 2025

August 26, 2025

September 23, 2025

October 28, 2025

November 25, 2025

December 23, 2025

## INPUTS

Community members, stakeholders, and partners; diverse and well-trained staff (full-time and part-time), volunteers, and interns; Board of Trustees; local government; funding (tax dollars, grants, donations); well-maintained buildings, furniture, and equipment; IT infrastructure; physical collections (books, DVDs, CDs, magazines, etc.); digital collections and online resources (ebooks, audiobooks, streaming music/movies, databases, etc.)

## ACTIVITIES

## OUTPUTS

## Public Services &amp; Programs



Circulation (patron accounts, materials checkouts, check-ins, holds); reference and information; readers advisory; tutorials and Learning Labs; space reservations; public technology access; in-person and virtual educational and entertainment programming for children, teens, and adults; in-person and virtual community outreach and engagement

# patron visits  
# library cards issued  
# digital accounts, conversions  
# active cardholders, households  
% new cardholder retention  
# Net Promoter Score  
# meeting/study room reservations

# programs and attendees  
# program surveys completed, satisfaction  
# participants in SRP, 1BBK  
# reference interactions, 1:1 tutorials, Learning Labs  
# Book Bike visits, outreach visits, pop-ups  
# home deliveries, resource deliveries

## Collections



Selection, acquisition, and cataloging of physical and digital materials; interlibrary loan; Special Collections and local history

# item checkouts, check-ins, downloads, ILLs, holds  
# items in collection, turnover  
% items checked out

# average return to shelf time  
# Special Collections research contacts

## Technology



Acquisition, maintenance, and repair of public technology (computers, printers, copiers, etc.); maintenance of internet/WiFi

# public technology use (computers, printers, copiers, Creative Studio)  
# WiFi sessions

## Facilities



Facilities management (tracking and execution of capital projects, maintenance activities); Master Facilities Plan

# facilities requests made, completed  
# approved capital and MFP projects completed

## Social Services &amp; Public Safety



Community partnership development; patron need assessment and resource referral; incident reporting and management; building safety; emergency and public health preparedness

# incidents reported, resolved  
# patron service referrals, follow-ups

# mental health assessments (Rush)  
# community partnerships

## Anti-Racism



Equity audits of policies, plans, and procedures; staff trainings and learning events; staff affinity groups and intersectional gatherings; community partnership development; conference attendance; community programming

% policies, plans, procedures audited  
# staff trainings, learning events  
# staff affinity groups, intersectional gatherings  
% staff satisfaction, engagement, well-being

# community partnerships  
# community meetings, events, conferences  
# presentations, speaking engagements offered  
# patron/community surveys  
# community-led/-supported programs

## Communications &amp; Development



Promotion and storytelling; print materials (newsletters, The Storyline, brochures, flyers, bookmarks, calendars); digital communications (website and newsfeed, cardholder email campaigns, social media); digital advertising; monitoring external media coverage and third-party site reviews

# external media coverage  
# third-party site reviews  
# social media reach, engagement  
# oppl.org unique users

% email open and click rates  
% Google AdWords conversion rate  
# print calendars distributed

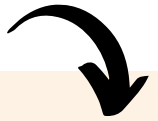
## Finance &amp; HR



Compensation and benefits administration; hiring and onboarding; performance development; learning and talent development; workplace well-being; budget preparation, management, and reporting

# position postings, applicants, hires  
# staff, hours, retention  
% applicant diversity, staff diversity  
% staff satisfaction, engagement, well-being

# learning/engagement opportunities and attendees  
\$ pay equity  
\$ money budgeted, spent  
# expenditure reports provided



### ENGAGEMENT

*Core Values: Civic Responsibility, Collaboration, Compassion, Empathy, Gathering, Participation*

#### **We focus on inclusive engagement and service to diverse community groups.**

*Outcomes:* Increased access to and engagement with diverse collections by patrons; Expanded patron access to and engagement with library services/resources in non-traditional spaces; Increased opportunities for patrons to actively contribute to the library's work; Improved patron satisfaction with library service; Improved service to Spanish-speaking and Latine patrons and new immigrants; Improved service to disabled patrons and awareness of the experiences of people with disabilities; Improved access to public health and social service resources for vulnerable patrons

#### **We lead the community in impactful civic engagement.**

*Outcomes:* Improved civic engagement among patrons; Increased patron opportunities for and satisfaction with community conversations; Improved patron access to and use of community information resources

#### **We attract and retain a library staff that reflects the diversity of our community.**

*Outcomes:* Improved and sustained racial/ethnic diversity among library staff at all grade levels; Greater library staff diversity in the areas of ability, age, gender, sexual identity, etc.; Expanded career development opportunities for library staff; Increased awareness of the roles and paths to library positions and others in the community; Improved library employment brand



### LEARNING

*Core Values: Access, Education, Intellectual Freedom, Knowledge, Literacy, Opportunity, Privacy*

#### **We build capacity for literacy and education.**

*Outcomes:* Sustained access to free early literacy and K-12 learning opportunities for the community; Increased public engagement with early and adult literacy resources; Increased literacy and education opportunities for adult patrons; Improved literacy skills and attitudes among adult patrons; Expanded access to educational support for teens

#### **We empower community members with the tools, knowledge, and support they need to reach their full potential.**

*Outcomes:* Improved patron access to opportunities for creative expression and hands-on exploration; Sustained patron access to career/professional development and health/wellness resources; Expanded digital learning opportunities for patrons; Expanded personal and career development opportunities for teens



### STEWARDSHIP

*Core Values: Accountability, Affordability, Health, Preservation, Safety, Sustainability, Transparency*

#### **We invite everyone into library spaces that are welcoming, safe, and inspiring.**

*Outcomes:* Increased library capacity to provide welcoming public safety services; Increased community awareness of library public safety model and practices; Improved public spaces for library patrons and staff; Improved staff and patron awareness about library data privacy and confidentiality

#### **We provide broad, effective, and equitable access to resources.**

*Outcomes:* Improved patron access to and satisfaction with physical and digital collections, online resources, and public technology; Improved technological competencies among library staff; Increased public engagement with library collections, programs, and exhibits

#### **We prioritize sustainability.**

*Outcomes:* Expanded environmentally-friendly practices in library operations; Greater financial sustainability in library operations; Increased diversification of revenue sources to generate funds for future library programming; Greater efficiency in maintenance processes for library infrastructure; Greater staff engagement with library data for decision-making and storytelling

#### **We support all library staff to achieve happiness, well-being, and success.**

*Outcomes:* Enhanced opportunities for staff relationship-building; Enhanced offerings for staff benefits; Increased transparency, awareness, and clarity in library decision-making for staff; Improved staff mental and physical health



### ANTI-RACISM & EQUITY

*Core Values: Accessibility, Courage, Empowerment, Impact, Innovation, Representation, Social Justice*

#### **We create and implement library policies that promote equitable outcomes for our staff and the public.**

*Outcomes:* Improved and more equitable community and staff experience of the library's policies, procedures, and spaces; Integration of restorative practices in library communication, engagement, and conflict resolution strategies with patrons and staff; Improved library understanding of and engagement with community members of diverse backgrounds, identities, and circumstances

#### **We prioritize relationship-building and meaningful collaboration in our efforts to advance anti-racism.**

*Outcomes:* Increased and diversified library-community stakeholder relationships; Expanded partnerships and resource streams for supporting returning citizens; Increased opportunities for patrons to actively contribute to the library's work; Increased and sustained opportunities for internal collaboration and relationship-building among library staff across and within different service areas, grade levels, and demographic groups; Increased awareness of and knowledge about restorative practices among library and community peers and stakeholders





- We focus on inclusive engagement and service to diverse community groups.
- We lead the community in impactful civic engagement.
- We attract and retain a library staff that reflects the diversity of our community.

## Work Highlights

### Public Services & Programs



#### Another successful season of Book Bike

At the end of October, the 2024 [Book Bike](#) season came to a close after seven successful months of engagement across the village.

In our first season with two Book Bikes, we facilitated 115 visits – representing a 21% increase from 2023 (95 visits) and making this our second busiest season ever (surpassed only slightly by a 118-visit season in 2018). At events ranging from small neighborhood block parties to pop-ups at partner locations and community events, we spent a total of 176 hours in the community where staff had more than 4,300 patron interactions and signed up 115 community members with new library cards – the highest numbers we have seen since we began tracking this Book Bike data in 2017. More than 1,800 library materials were also circulated throughout the season, making 2024 the second-highest volume season ever for Book Bike-based circulation. A snapshot of the 2024 Book Bike season can be viewed in [this dashboard](#).



#### Sustainability-focused programming

Environmental Programming Specialist Christine Poreba and Children's Digital Learning Librarian Eileen Saam have collaborated on a variety of programs with sustainability themes this year. In October, they brought back the Halloween Costume Swap, where patrons could donate gently-used, newly-washed costumes and accessories for kids ages 0-11 from October 1 through November 7. On October 19 and 21, patrons could visit the Main Library and "shop the swap" to pick up new-to-them costumes. This popular program promotes reusing instead of disposing, while also encouraging community connection. With support from other staff, Eileen and Christine also worked together on a "Spooky Jar" craft program on October 21, where individuals of all ages enjoyed the fun of reusing glass jars to create their own decorations (pictured above).



### Collections



#### Halloween Open Hours in Special Collections

On October 23, [Special Collections](#) collaborated with Oak Park local history enthusiast Anna-Maria Manuel and library staff from the [Creative Studio](#), Adult Services, Patron Services, IT, Facilities, Community Engagement, and Communications to hold an extended Halloween-themed Open Hours. This event and exhibit took place in the Special Collections Reading Room and was open to library staff and the community. It was one of the highest-attended Special Collections programs to date, with 80 visitors coming to learn more about Special Collections and its Halloween-related materials, the Halloween history of Oak Park and its historical figures, and to receive themed goodies like custom laser-cut keychains made in the Creative Studio.



### Finance & HR



#### Staff demographics

Last year, in our November 2023 Strategic Priorities Report, we were pleased to share the progress we had made in our efforts to attract and retain a library staff that reflects the diversity of our community. Reviewing our staff data a year later, we are unfortunately seeing stalled progress and opportunities for improvement in certain areas. While BIPOC (Black, Indigenous, and people of color) staff members continue to make up a more significant percentage of the library's workforce across positions and pay grades compared to 2019 and 2021, the 2024 overall progress has declined relative to 2023 (see heat table below, where darker shades of orange indicate larger percentages). Indeed, of the 16 total staff who have separated from the library in 2024 thus far, 15 identified as BIPOC. While the reasons behind these staff departures were varied and nuanced, this is still a significant demographic trend that requires further attention.

One notable positive trend is our increase in the number of current staff who identify as Hispanic, likely influenced,

at least in part, by recent efforts to hire staff who are bilingual in English and Spanish to provide customer service and build relationships with Spanish-speaking community members.

		Asian	Black	Hispanic	White	Multi-racial or Other
Oak Park, IL Demographics*		5.7%	18.8%	9.3%	60.0%	6.2%
	August 2019	2.0%	17.7%	15.0%	63.3%	2.0%
	February 2021	2.1%	17.1%	15.0%	61.4%	4.3%
All OPPL Staff	November 2022	3.1%	25.2%	10.2%	56.7%	4.7%
	November 2023	3.1%	25.4%	13.8%	52.3%	5.4%
	November 2024	3.1%	21.1%	16.4%	56.3%	3.1%

\*Data from the U.S. Census Bureau 2022 American Community Survey 5-year Estimates.



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- We empower community members with the tools, knowledge, and support they need to reach their full potential.

## Work Highlights

### Public Services & Programs



#### Professional development through conference attendance

In early October, six staff members from various library service areas attended the [Illinois Library Association \(ILA\) Annual Conference in Peoria](#). It was an action-packed few days of learning, networking, and fun, during which Co-Interim Director Suzanne Wulf presented the [Deborah Dowley Preiser Marketing Award](#) on behalf of the Oak Park Public Library (pictured at right). Also in October, Older Adult Librarian Ian Gosse attended the [Association of Bookmobile & Outreach Services \(ABOS\) Conference in Indianapolis](#). He attended sessions on providing readers advisor for patrons with dementia, along with sessions about "lobby stops" at senior living facilities. The ABOS Conference attendee community is tight-knit, and Ian reports it was a fantastic conference this year.



### Collections



#### Teaching, learning, & networking opportunities for Collections Services staff

Collection Management Librarians Dontaná McPherson-Joseph and Kathy Sexton both participated in learning opportunities in late October. On October 24, Dontaná taught a session entitled "Conducting a Diversity Audit of Your Collections and Ordering: Where to Start" — part of the three-week [How to Build Inclusive Collections](#) course offered by [LJ & SLJ Professional Development](#). Also on October 24, Kathy attended the [Library Journal Day of Dialog](#), where she enjoyed listening to authors discuss their forthcoming books and getting a peek at the titles publishers plan to heavily market next spring. Featured authors at the event included Isabel Allende and Curtis Sittenfeld.

Additionally, [Supervising Librarian of Bibliographic Services Colleen White](#) attended the [SWAN Cataloging Working Group](#) in October. The Cataloging Working Group supports SWAN through providing input on cataloging standards and configuration changes applied throughout the consortium, as well as desired enhancements. The work is presented to the entire membership at the Acquisitions & Cataloging Networking Group meetings.

### Social Services & Public Safety



#### Connecting with local peers around social services & public safety in libraries

Director of Social Services and Public Safety Rob Simmons was the keynote speaker for the recent [LACONI Recharge Conference at Evanston Public Library](#). The conference focused on how library social workers serve vulnerable patrons, and Rob spoke about how he integrated one of the first library social services and public safety models in the country at our library. He also moderated a panel discussion during the conference where he interviewed social workers and library administrators from Addison Public Library and Highland Park Public Library.

## Community Voice

After attending a library program on October 25, a patron shared the following feedback via email:

"I attended the [Digitize a VHS Tape information session](#) at the Main Library Branch today and I just wanted to pass along my compliments to [Creative Technology Specialist] Kay [Slater] and [Supervising Librarian of Creative Technology] John [Gargiulo]. They did a great job! I found the session to be very helpful. Both Kay and John were both very knowledgeable, kind, and patient."

## Staff Spotlight



Since 2016, Library Assistant Victor Collaso has been offering outstanding customer service — something that he says he learned the importance of from his dad. Victor works in Adult Services, and

can often be seen helping patrons with printing, faxing, scanning, and other technology on the third floor of the Main Library; helping with movies or meeting rooms on the second floor; and, as of this fall, helping patrons in the Creative Studio. Regardless of where Victor is working, he is always offering patient, kind, and non-judgmental help to everyone he meets. During National Library Workers Week, when community members had the chance to share what they love about library staff, no fewer than eight patrons named Victor specifically. We are truly thankful to have Victor as part of our library team.



- We invite everyone into library spaces that are welcoming, safe, and inspiring.
- We provide broad, effective, and equitable access to resources.
- We prioritize sustainability.
- We support all library staff to achieve happiness, well-being, and success.

## Work Highlights

### Finance & HR



#### Improving transparency with staff

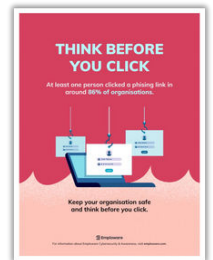
In October, Director of Finance & HR Billy Treece hosted a series of in-person chats with library staff at all three locations. The agenda included reviewing the latest employee satisfaction (eNPS) survey results, discussing the library's financial health and budget, and ensuring ample time for questions. The results of the eNPS survey highlighted, among many items, a need for increased transparency between leadership and staff, particularly regarding the library's financial health. To address this in the chats, staff members learned about the library's cash flow, budget deficit history, and the importance of a balanced budget for FY2025. **These sessions fostered open communication and increased employee understanding of the library's financial situation. The library will continue to prioritize transparency and communication with staff, including future financial updates and opportunities for input via these sessions.**

### Technology



#### Prioritizing online security

In recognition of Cybersecurity Awareness Month, the IT Team aimed to engage staff in security awareness initiatives throughout October. Systems Support Specialist Jack Phifer printed numerous **informational posters** (example pictured at right), which were displayed in library buildings. The IT Team also initiated **staff training on how to report phishing emails**, shared **weekly emails focused on security awareness**, and distributed **informational emails to staff about our third-party secure password manager**. IT collaborated with Staff Learning & Wellbeing Specialist Ginger Slade to create a raffle for staff participation in the email phishing awareness campaign. The raffle winner was randomly selected and announced in the weekly staff "Our Story." **Participation in the email phishing campaign this year was the highest it has ever been, and we were pleased with and grateful for the increased overall staff engagement around these important cybersecurity topics.** A special thank-you to Website & IT Specialist Josh Soto for his work to analyze most of the emails submitted by our staff as part of the campaign.



### Facilities



#### Maintaining & improving library facilities

In October, ComEd conducted a site visit to perform an audit of the sustainability projects we have worked on over the last two years. Most notably, they reviewed the installation and operation of Chiller 1, as well as our continued LED replacement efforts, verifying that these and all other projects have been successfully completed as described. ComEd will continue to be a valuable partner in our sustainability efforts going forward.

**Also in October, the Facilities Team continued work to correct HVAC operations and sustainability.** We diagnosed and repaired three more fan-powered boxes, and four additional fan-powered boxes were repaired and migrated to our new controls system by our controls engineer.

Lastly, with patience and cooperation from our Adult Services Team, **Facilities made improvements to the third floor Silent Reading Room**, including the installation of nine new LED light fixtures, repainting the ceiling, and repairing the fabric-covered walls.

## Staff Spotlight

Every day, our IT Team provides not only invaluable support to fellow staff members but also critical services for our patrons, by ensuring reliable access to public technology and supporting the technology needs of library programs and other services. From troubleshooting technical issues to implementing new systems, they are always working behind the scenes to keep everything running smoothly. Under the leadership of Manager of Information Technology Rafal Baranowicz, the team is constantly focused on providing high-quality support and working collaboratively with other service areas on various IT-related projects. We are so grateful to the IT Team for all they do!





- We create and implement library policies that promote equitable outcomes for our staff and the public.
- We prioritize relationship-building and meaningful collaboration in our efforts to advance anti-racism.

## Work Highlights

### Public Services & Programs



#### Celebrating Afro-Puerto Rican culture

During Hispanic & Latine Heritage Month, we invited community members to join us at the Main Library for ¡A Bombear se ha Dicho! (An Afro-Puerto Rican Bomba Experience) — an exciting and culturally rich experience with [La Escuelita Bombera de Corazon](#). Bomba, the oldest form of music of African descent in Puerto Rico, served as both a vibrant cultural celebration and a means of education, with the performers highlighting its deep roots in resistance and storytelling. **This program brought together approximately 90 community members and offered a full cultural immersion, where attendees learned about the history, instruments, rhythms, and interactive nature of Bomba** — a form of expression that's been preserved and shared for decades in the Chicago area by dedicated community groups like La Escuelita Bombera.



#### A community collaboration to support hunger relief

In October, we worked with Toni Zaccagnino, a Girl Scout Troop Leader for a Longfellow Elementary School troop, to plan and install a community donation collection box at the Maze Branch. The Girl Scout Service Unit, which includes all of the troops based in Oak Park and further afield, had **decided to use their 31st annual drive to support Beyond Hunger**. The collection box at Maze was installed with signage on October 17 and remained in place through October 31, to tie in with the Service Unit's planned November 2 community-wide collection day. Toni lives just around the corner from Maze and was thrilled to have a successful partnership with her local library branch. **Toni followed up after November 2 to share that our collection at Maze filled her car trunk and added to an estimated 3,600 pounds of food donated by the Girl Scouts to Beyond Hunger. In Toni's words, "This is not the final count, but wow what a great way to make an impact. Thank you!"**



#### Bringing library collections into the community

In October, we launched a new [Pop-Up Library](#) partnership at [Styles 4 Kidz](#) salon in the Oak Park Arts District. Community Engagement Librarian Sarah Yale will be visiting the salon monthly to refresh the collection and capture information about collection use and reflections from salon staff. **The initial collection includes titles for kids and youth that complement the audience, services, and education provided by the salon** — including titles about haircare and haircuts, self-love, and strong family relationships, as well as generally popular titles to foster excitement and a love of reading.

### Communications & Development



#### Navigating election-related communications

This fall, all five members of our Communications Team attended a three-part virtual training entitled “Navigating to November: At the Intersection of Culture & Communications.” As DEI Communications Consultant and Instructor Kim Clark shared, “Tensions will continue to rise and we need to prepare. It's worth our time to learn a few skills on how to navigate when there's palpable stress, anxiety, and tense or awkward conversations in the workplace.” In this training, the team had the opportunity to practice tailoring messages by audience and applying a DEI lens when crafting responses. **The information shared in this training also inspired three initiatives: 1) the installation of a "Make a Plan to Vote" public display at all library buildings** (see photo at right from the Main Library Lobby); **2) staff communications to set expectations before, during, and after the November 5 election day;** and **3) the development and implementation of a plan for #Election2024 social media posts and a Google Ads campaign.** This new campaign — targeting Google searches within Oak Park ZIP codes — highlighted [oppl.org/voting](#). Running since August, the campaign generated 6,289 clicks, accounting for more than half of the visits to the page during that timeframe. (Typically, Google Ads generate about 8% of all traffic to [oppl.org](#).)

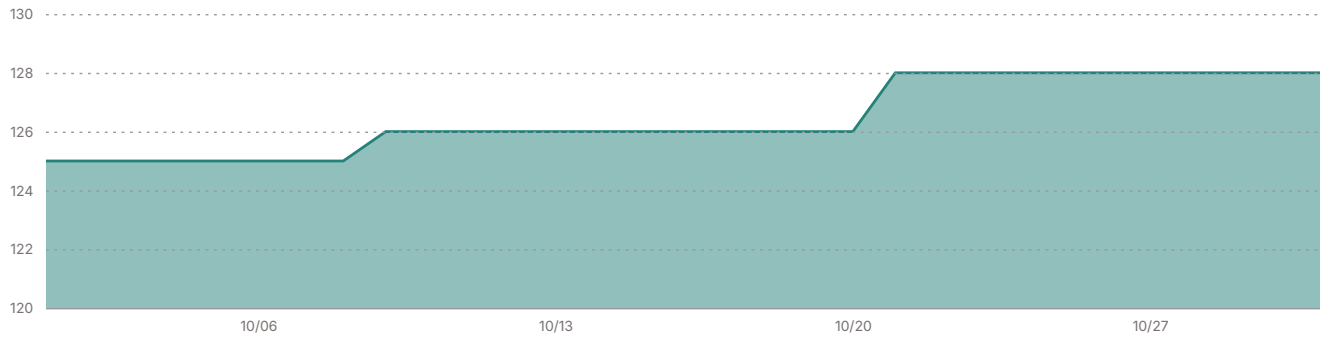


# 11/04/2024 Additions & Terminations



Dates  
2024-10-01 - 2024-10-31

## Employee Head Count



## Additions (3)

Name	Employment Status	Department	Division	Location	Job Title	Hire Date ↓
Dolce, Fiona	Full-Time	Middle & High School Services	None	Oak Park Public Library	Middle School Liaison	10/21/2024
Stephens, Jaimee	Part-Time, 20 or more hrs/wk	Adult Services	None	Oak Park Public Library	Library Assistant	10/21/2024
Valle, Lu	Part-Time, 20 or more hrs/wk	Patron Services	None	Oak Park Public Library	Library Assistant	10/09/2024

11/04/2024  
Additions & Terminations



Terminations (0)

Name	Employment Status	Department	Division	Location	Job Title	Hire Date	Termination Date ↓
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No results found

Please change your filter and try again.

11/04/2024  
Staff Changes



Dates  
10/01/2024 - 10/31/2024

Changes (0)

Name	Employment Status	Department	Job Title	Change	Effective Date	Notes
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No staff changes to report for October 2024

## Oak Park Public Library – Financial Report Summary

As of October 2024  
(83% of the year complete)

Operating cash available:

Byline Checking	\$ 398,124
*Outstanding payments	\$ (99,103)
Byline Analysis	\$ 349,475
Byline Public Fund MM	\$ 562,374
Hinsdale - Wintrust MM	\$ 206,484
Illinois Funds Invest	\$7,664,446

Ending Operating cash available: **\$9,081,800**

Art Fund: **\$3,038**

Oak Park Public Library is 83% through the fiscal year. The year-to-date (YTD) financial statement through October 31, 2024, including capital expenditure, reflects a surplus of \$2,250,192.

October YTD operating expenditures totaled \$9,288,095, or 78% of the 2024 budget. This amount is 5% under the YTD budget for the fiscal year.

### REVENUE

Property Taxes are at 100% of the budget due to Cook County's return to a timely property tax schedule. The second installment property tax bills for Tax Year 2023 were issued in July and were due August 1, 2024.

Corporate Property Tax is at 97% of the budget and is anticipated to exceed it with one remaining scheduled payment in December 2024.

Lost books via reciprocal borrowing is at 168%. The percentage rate of books not returned is over the anticipated budgeted revenue but is not a significant portion of overall revenue.

Parking lot revenue of \$20,426, or 97%, will exceed the \$21,000 budget if the monthly revenue remains constant at more than \$2,000. Significant growth has occurred this year. The revenue pays for the services and upkeep of the parking garage and gates.

October's interest income of \$36,101 and YTD of \$326,648 is 308% over the annual budget. The library will continue to see growth in interest income, but at a lower amount, as interest rates have slowly begun to decrease from a high of 5.4% to a recent average near 4.9%.

Miscellaneous Income of \$15,286 exceeded the \$1,130 budget by \$14,156. This is due to unanticipated activities that could not be foreseen during the budgeting process. ComEd provided an energy rebate of \$4,795 for replacing the chiller. Byline returned funds for a Baker &



Taylor vendor check that was intercepted during mail delivery and cashed by someone other than the vendor.

## **TOTAL REVENUE YTD: 103%**

### **EXPENDITURES**

Total disbursements: **\$870,371**

The total People expenditure is at 80%. Due to the vacant positions, it is 3% under the YTD budget. The Recruitment line is significantly overspent at 2,424% due to unanticipated Executive Director search firm expenses of \$49,000 YTD.

Support Services is expended at 94%. The over-expenditure is due to various Administration costs: (1) the package Insurance (such as property, crime, liability, auto, etc.) costs, which are charged 100% in the first month of the year and is at 97% of the budget line, (2) Legal Fees are 48% over the annual budget and increasing due to using outside counsel for personnel matters, (3) Consulting Services costs are overspent by 16% for this point of the year due to the unanticipated use of communications consultants, (4) Audit Fees are at 99% of the budget due to the financial pre-audit fieldwork performed in the first month of the year and fees charged during the audit, and (5) Grant Expenses were not budgeted because of some grants being unknown during the budget cycle nor when existing grant funds will be expended. The funds remain in deferred revenue until they are expended. Revenue for these expenses is captured in Gifts from FOPPL, Grants, and Community Fund Endowments.

October's operating expenditures are at 78%, which is 5% under the YTD budget. Capital expenditures are at 45% of the budget amount for the year, as the estimated \$253,000 project to replace the HVAC system's second chiller may be delayed to 2025.

### **Account line/group expenditure levels by percentage:**

#### People:

Compensation	80%
Talent Development	112%

**Total People 80%**

#### Support Services:

Marketing	78%
Store	19%
Collections	59%
Administration	109%
Other Support Srvcs	59%

**Total Support Services 94%**

#### Equity And Anti-Racism:

**Total Equity And Anti-Racism 74%**

#### Library Materials:

**Total Library Materials 75%**

#### Facilities Management:

Facilities Supplies	67%
Facilities Services	58%

<b>Total Facilities Management</b>	<b>59%</b>
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Public Services:

Programming	67%
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Digital Services	64%
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<b>Total Public Services</b>	<b>65%</b>
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<b>TOTAL OPERATING EXPENSES:</b>	<b>78%</b>
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<b>TOTAL CAPITAL AND OUTSIDE SUPPORT:</b>	<b>45%</b>
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Prepared by Linda Barnett – November 7, 2024

# Oak Park Public Library

## Bank Reconciliation Report

BYLINE CHECKING, OCTOBER 2024

### Reconciliation of Register to Statement

Bank register cleared beginning balance 09/30/2024:			\$360,732.31
Add: Cleared deposits:			\$6,748.46
Add: Cleared deposit adjustments:			\$953,936.84
Subtract: Cleared payments:			\$300,365.27
Subtract: Cleared payment adjustments:			\$622,928.09
Adjusted bank register balance:			<hr/> \$398,124.25
Bank register ending balance:			\$299,021.74
Subtract: Outstanding deposits:			\$0.00
Subtract: Outstanding deposit adjustments:			\$13,788.38
Add: Outstanding payments:			\$99,102.51
Add: Outstanding payment adjustments:			\$13,788.38
Adjusted bank register balance:			<hr/> \$398,124.25
Bank statement ending balance 10/31/2024:			<hr/> \$398,124.25
Out of balance by:			\$0.00
Summary Count and Amount for Deposits and Payments			
All Cleared Deposits:	13	\$960,685.30	
All Cleared Payments:	114	\$923,293.36	

# Oak Park Public Library

## Bank Reconciliation Report

### BYLINE ANALYSIS, OCTOBER 2024

#### Reconciliation of Register to Statement

Bank register cleared beginning balance 09/30/2024:			\$260,810.22
Add: Cleared deposits:			\$0.00
Add: Cleared deposit adjustments:			\$1,038,665.26
Subtract: Cleared payments:			\$0.00
Subtract: Cleared payment adjustments:			\$950,000.00
Adjusted bank register balance:			<hr/> \$349,475.48
Bank register ending balance:			\$349,475.48
Subtract: Outstanding deposits:			\$0.00
Subtract: Outstanding deposit adjustments:			\$1,000,000.00
Add: Outstanding payments:			\$0.00
Add: Outstanding payment adjustments:			\$1,000,000.00
Adjusted bank register balance:			<hr/> \$349,475.48
Bank statement ending balance 10/31/2024:			<hr/> \$349,475.48
Out of balance by:			\$0.00
Summary Count and Amount for Deposits and Payments			
All Cleared Deposits:	3	\$1,038,665.26	
All Cleared Payments:	4	\$950,000.00	

**Oak Park Public Library**  
**Bank Reconciliation Report**  
BYLINE MM, OCTOBER 2024

**Reconciliation of Register to Statement**

Bank register cleared beginning balance 09/30/2024:			\$560,327.55
Add: Cleared deposits:			\$0.00
Add: Cleared deposit adjustments:			\$2,046.35
Subtract: Cleared payments:			\$0.00
Subtract: Cleared payment adjustments:			\$0.00
Adjusted bank register balance:			<hr/> \$562,373.90
Bank register ending balance:			\$562,373.90
Subtract: Outstanding deposits:			\$0.00
Subtract: Outstanding deposit adjustments:			\$0.00
Add: Outstanding payments:			\$0.00
Add: Outstanding payment adjustments:			\$0.00
Adjusted bank register balance:			<hr/> \$562,373.90
Bank statement ending balance 10/31/2024:			<hr/> \$562,373.90
Out of balance by:			\$0.00
Summary Count and Amount for Deposits and Payments			
All Cleared Deposits:	1	\$2,046.35	
All Cleared Payments:	0	\$0.00	

**Oak Park Public Library**  
**Bank Reconciliation Report**  
HINSDALE- WINTRUST OCTOBER 2024

**Reconciliation of Register to Statement**

Bank register cleared beginning balance 09/30/2024:			\$205,618.57
Add: Cleared deposits:			\$0.00
Add: Cleared deposit adjustments:			\$865.26
Subtract: Cleared payments:			\$0.00
Subtract: Cleared payment adjustments:			\$0.00
Adjusted bank register balance:			<hr/> \$206,483.83
Bank register ending balance:			\$206,483.83
Subtract: Outstanding deposits:			\$0.00
Subtract: Outstanding deposit adjustments:			\$0.00
Add: Outstanding payments:			\$0.00
Add: Outstanding payment adjustments:			\$0.00
Adjusted bank register balance:			<hr/> \$206,483.83
Bank statement ending balance 10/31/2024:			<hr/> \$206,483.83
Out of balance by:			\$0.00
Summary Count and Amount for Deposits and Payments			
All Cleared Deposits:	1	\$865.26	
All Cleared Payments:	0	\$0.00	

**Oak Park Public Library**  
**Bank Reconciliation Report**  
IL FUND INVESTMENT, OCTOBER 2024

**Reconciliation of Register to Statement**

Bank register cleared beginning balance 09/30/2024:			\$8,351,694.90
Add: Cleared deposits:			\$0.00
Add: Cleared deposit adjustments:			\$312,751.24
Subtract: Cleared payments:			\$0.00
Subtract: Cleared payment adjustments:			\$1,000,000.00
Adjusted bank register balance:			<hr/> \$7,664,446.14
Bank register ending balance:			\$7,664,446.14
Subtract: Outstanding deposits:			\$0.00
Subtract: Outstanding deposit adjustments:			\$0.00
Add: Outstanding payments:			\$0.00
Add: Outstanding payment adjustments:			\$0.00
Adjusted bank register balance:			<hr/> \$7,664,446.14
Bank statement ending balance 10/31/2024:			<hr/> \$7,664,446.14
Out of balance by:			\$0.00
Summary Count and Amount for Deposits and Payments			
All Cleared Deposits:	4	\$312,751.24	
All Cleared Payments:	1	\$1,000,000.00	

**Oak Park Public Library**  
**Bank Reconciliation Report**  
ILLINOIS ART FUND INVESTMENT, OCTOBER 2024

**Reconciliation of Register to Statement**

Bank register cleared beginning balance 09/30/2024:			\$3,024.87
Add: Cleared deposits:			\$0.00
Add: Cleared deposit adjustments:			\$12.71
Subtract: Cleared payments:			\$0.00
Subtract: Cleared payment adjustments:			\$0.00
Adjusted bank register balance:			<hr/> \$3,037.58
Bank register ending balance:			\$3,037.58
Subtract: Outstanding deposits:			\$0.00
Subtract: Outstanding deposit adjustments:			\$0.00
Add: Outstanding payments:			\$0.00
Add: Outstanding payment adjustments:			\$0.00
Adjusted bank register balance:			<hr/> \$3,037.58
Bank statement ending balance 10/31/2024:			<hr/> \$3,037.58
Out of balance by:			\$0.00
Summary Count and Amount for Deposits and Payments			
All Cleared Deposits:	1	\$12.71	
All Cleared Payments:	0	\$0.00	



# Oak Park Public Library

## Statement of Revenue & Expenditure

Period Ending 10/31/2024

	Current Month	YTD Totals	Total Annual Budget	% Budget YTD Received / Expended
<b>REVENUE</b>				
Property Taxes, for operating	280,936.14	11,068,434.84	11,045,573.00	100.21%
Corp. Property Replacement Tax	37,731.84	243,736.52	250,000.00	97.49%
Services charges and fees	0.00	60.64	2,200.00	2.76%
Lost Books Reimbursed/Reciprocal Borrow	4,099.13	11,777.21	7,000.00	168.25%
Sales	251.00	6,262.80	40,000.00	15.66%
Rentals-Library Space	338.65	2,864.50	0.00	0.00%
Vending/Enterprise Income	602.98	1,866.63	0.00	0.00%
Parking lot revenue	2,730.55	20,425.72	21,000.00	97.27%
Interest	36,101.32	326,647.77	80,000.00	408.31%
Gifts	125.00	3,028.20	0.00	0.00%
Gifts From FOPPL	1,726.63	20,742.16	20,000.00	103.71%
Illinois Per Capita Grant	0.00	81,055.76	0.00	0.00%
Grants	17,832.50	44,077.51	0.00	0.00%
Community Fund Endowments	1,280.00	24,858.47	33,575.00	74.04%
Miscellaneous Income	4.93	15,285.66	1,130.00	1,352.71%
<b>TOTAL REVENUE</b>	<b>383,760.67</b>	<b>11,871,124.39</b>	<b>11,500,478.00</b>	<b>103.22%</b>
<b>EXPENSES - Operating</b>				
<b>PEOPLE</b>				
<b>Compensation</b>				
Wages & Salaries	511,979.82	5,271,274.82	6,650,000.00	79.27%
Employee Health Benefits	92,653.23	994,619.24	1,218,000.00	81.66%
IMRF (Illinois Muncpal Retirement F	14,712.40	153,403.27	210,000.00	73.05%
FICA/MEDICARE	37,577.59	387,651.83	490,000.00	79.11%
Workers Compensation Insurance	0.00	15,229.00	15,000.00	101.53%
Unemployment Compensation Ins.	363.03	20,822.26	18,000.00	115.68%
<b>Total Compensation</b>	<b>657,286.07</b>	<b>6,843,000.42</b>	<b>8,601,000.00</b>	<b>79.56%</b>
<b>Talent Development</b>				
Dues	(8,125.00)	10,295.00	22,000.00	46.80%
Staff Development/Travel	10,837.98	78,139.89	95,000.00	82.25%
Tuition Reimbursement	0.00	25,820.00	27,000.00	95.63%
Recruitment	1,146.07	50,472.51	2,000.00	2,523.63%
Board Development	0.00	394.59	2,000.00	19.73%
<b>Total Talent Development</b>	<b>3,859.05</b>	<b>165,121.99</b>	<b>148,000.00</b>	<b>111.57%</b>
<b>TOTAL PEOPLE</b>	<b>661,145.12</b>	<b>7,008,122.41</b>	<b>8,749,000.00</b>	<b>80.10%</b>
<b>SUPPORT SERVICES</b>				
<b>Marketing</b>				
Promotions	0.00	14,350.62	20,000.00	71.75%
Publications	6,915.96	26,746.89	33,000.00	81.05%
<b>Total Marketing Support</b>	<b>6,915.96</b>	<b>41,097.51</b>	<b>53,000.00</b>	<b>77.54%</b>

# Oak Park Public Library

## Statement of Revenue & Expenditure

Period Ending 10/31/2024

	Current Month	YTD Totals	Total Annual Budget	% Budget YTD Received / Expended
<b>Store</b>				
General Merchandise	0.00	4,439.19	25,000.00	17.76%
Fees and Services	162.35	878.10	3,500.00	25.09%
<b>Total Store Support</b>	<b>162.35</b>	<b>5,317.29</b>	<b>28,500.00</b>	<b>18.66%</b>
<b>Collections</b>				
ILL Payments	535.04	1,393.26	3,675.00	37.91%
Cataloging/Bib Search Fees	0.00	2,297.00	2,625.00	87.50%
<b>Total Collections Support</b>	<b>535.04</b>	<b>3,690.26</b>	<b>6,300.00</b>	<b>58.58%</b>
<b>Administration</b>				
HRIS and Payroll Processing Fees	2,344.46	21,703.33	28,000.00	77.51%
Mileage & Miscellaneous reimburse	41.61	13,981.71	25,300.00	55.26%
Hospitality	0.00	1,814.38	5,000.00	36.29%
Staff Appreciation / Engagement	127.24	7,400.66	12,000.00	61.67%
Audit Fees	2,000.00	9,200.00	9,300.00	98.92%
Unclaimed Property Escheatment to	0.00	0.00	232.00	0.00%
Merchant Account Services	86.76	1,331.62	1,800.00	73.98%
Consulting Services - Admin	5,965.00	86,878.75	75,200.00	115.53%
Intergovernmental Agreements (IGA)	3,707.25	18,907.25	22,211.00	85.13%
Legal Fees	585.00	29,670.50	20,000.00	148.35%
Postage & Delivery	1,509.43	16,727.83	10,500.00	159.31%
Insurance	0.00	108,434.44	112,000.00	96.82%
Contingency	8.76	33.50	0.00	0.00%
Grant Expenses	13,763.24	68,496.81	0.00	0.00%
Supplies	5,494.68	64,064.29	90,000.00	71.18%
<b>Total Administration Support</b>	<b>35,633.43</b>	<b>448,645.07</b>	<b>411,543.00</b>	<b>109.02%</b>
<b>Other Support Services</b>				
Telephone/Communications	3,661.59	43,509.62	66,000.00	65.92%
Office & Library Machinery Service	1,158.13	11,581.30	27,000.00	42.89%
<b>Total Other Support Services</b>	<b>4,819.72</b>	<b>55,090.92</b>	<b>93,000.00</b>	<b>59.24%</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>48,066.50</b>	<b>553,841.05</b>	<b>592,343.00</b>	<b>93.50%</b>
<b>EQUITY AND ANTI-RACISM</b>				
Learning and Development	96.17	8,613.13	12,000.00	71.78%
Supplies - Equity	395.11	1,690.15	2,000.00	84.51%
<b>TOTAL EQUITY AND ANTI-RACISM</b>	<b>491.28</b>	<b>10,303.28</b>	<b>14,000.00</b>	<b>73.59%</b>
<b>LIBRARY MATERIALS</b>				
Print materials	33,571.16	308,520.05	373,500.00	82.60%
Audio and video materials	5,797.22	57,684.98	101,000.00	57.11%
Digital content	2,650.19	478,492.28	620,000.00	77.18%
Devices	1,997.06	15,615.40	40,000.00	39.04%

# Oak Park Public Library

## Statement of Revenue & Expenditure

Period Ending 10/31/2024

	Current Month	YTD Totals	Total Annual Budget	% Budget YTD Received / Expended
Realia and other formats	1,003.13	6,780.66	13,000.00	52.16%
Archival collection	0.00	13,133.47	20,000.00	65.67%
<b>TOTAL LIBRARY MATERIALS</b>	<b>45,018.76</b>	<b>880,226.84</b>	<b>1,167,500.00</b>	<b>75.39%</b>
<b>FACILITIES MANAGEMENT</b>				
<b>Facility Supplies</b>				
Fuels & Lubricants	168.09	1,662.39	4,000.00	41.56%
Building Materials & Supplies	542.99	5,889.05	10,000.00	58.89%
Equipment Parts	0.00	8,716.05	10,000.00	87.16%
Cleaning & Housekeeping Supplies	0.00	5,088.14	10,000.00	50.88%
Signage	103.98	3,918.90	4,000.00	97.97%
<b>Total Facility Supplies</b>	<b>815.06</b>	<b>25,274.53</b>	<b>38,000.00</b>	<b>66.51%</b>
<b>Facilities Services</b>				
Landscaping and snow removal serv	534.00	13,432.00	25,000.00	53.73%
Custodial Services	845.61	157,078.27	223,000.00	70.44%
Water	1,182.15	9,253.23	11,500.00	80.46%
Sewer/Garbage	343.65	8,531.68	15,000.00	56.88%
Parking lot expense	0.00	7,633.88	10,000.00	76.34%
Natural Gas	1,701.58	42,484.17	125,000.00	33.99%
Rentals--Equipment & Facilities	1,370.00	15,057.11	25,000.00	60.23%
Repair & Maintenance Prop. & Equip	2,014.66	137,595.77	235,000.00	58.55%
<b>Total Facilities Services</b>	<b>7,991.65</b>	<b>391,066.11</b>	<b>669,500.00</b>	<b>58.41%</b>
<b>TOTAL FACILITIES MANAGEMENT</b>	<b>8,806.71</b>	<b>416,340.64</b>	<b>707,500.00</b>	<b>58.85%</b>
<b>PUBLIC SERVICES</b>				
<b>Programming</b>				
Children's Programming	909.91	21,367.39	25,000.00	85.47%
Young Adult Programming	8,728.69	21,180.00	30,000.00	70.60%
Adult Programming	2,295.30	19,149.49	25,000.00	76.60%
Community Engagement	2,953.39	11,470.68	24,000.00	47.79%
Social Services	0.00	2,920.00	10,000.00	29.20%
Creative Studio	512.62	3,791.53	5,000.00	75.83%
<b>Total Programming</b>	<b>15,399.91</b>	<b>79,879.09</b>	<b>119,000.00</b>	<b>67.13%</b>
<b>Digital Services</b>				
Consultant Support Services	0.00	23,809.01	50,000.00	47.62%
SWAN	0.00	85,338.13	111,000.00	76.88%
Website development/CMS	0.00	1,300.43	4,000.00	32.51%
Subscriptions and services	(2,583.52)	216,870.28	340,000.00	63.79%
Equipment and supplies	1,005.41	12,063.52	25,000.00	48.25%
<b>Total Digital Services</b>	<b>(1,578.11)</b>	<b>339,381.37</b>	<b>530,000.00</b>	<b>64.03%</b>
<b>TOTAL PUBLIC SERVICES</b>	<b>13,821.80</b>	<b>419,260.46</b>	<b>649,000.00</b>	<b>64.60%</b>

# Oak Park Public Library

## Statement of Revenue & Expenditure

Period Ending 10/31/2024

	Current Month	YTD Totals	Total Annual Budget	% Budget YTD Received / Expended
<b>TOTAL EXPENSES - Operating</b>	<b>777,350.17</b>	<b>9,288,094.68</b>	<b>11,879,343.00</b>	<b>78.19%</b>
<b>EXPENSES - Capital</b>				
Facilities Equipment	4,113.00	8,890.86	10,000.00	88.91%
Furnishings	684.99	64,135.07	100,000.00	64.14%
Technology Projects and Equipment	(5,307.19)	7,716.62	50,000.00	15.43%
Building Improvements	91,297.00	247,540.24	571,000.00	43.35%
Special Projects	0.00	4,554.48	6,000.00	75.91%
<b>TOTAL EXPENSES - Capital</b>	<b>90,787.80</b>	<b>332,837.27</b>	<b>737,000.00</b>	<b>45.16%</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(484,377.30)</b>	<b>2,250,192.44</b>	<b>(1,115,865.00)</b>	<b>(201.65%)</b>

# Oak Park Public Library

## Cash Disbursement Journals

OCTOBER 31, 2024

Payee	Trans. Type Trans. No.	Trans. Date	Post Date Post Status	Amount	Account Number	Description	Debit Amount	Credit Amount
ADVANTAGE ARCHIVES, LLC	Computer Check 61524	09/18/2024	09/18/2024 Posted	760.00	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 760.00	760.00 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
40694	07/24/2024	Microfilming Oak Le	760.00	760.00	01-5292	Cataloging/Bib Search Fees	760.00	<No Project>
Totals:							760.00	
ALPHA BUILDING MAINTENAN	Computer Check 61525	09/18/2024	09/18/2024 Posted	16,568.52	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 16,568.52	16,568.52 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
23205 OPPL	09/01/2024	Custodial Services	16,568.52	16,568.52	01-5686	Custodial Services	16,568.52	<No Project>
Totals:							16,568.52	
AMAZON CAPITAL SERVICES	Computer Check 61485	09/04/2024	09/04/2024 Posted	283.86	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 283.86	283.86 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
1FWD-1HVM-QDN\	08/24/2024	IT Supplies	23.67	23.67	01-5937	Equipment and supplies	23.67	<No Project>
Totals:							23.67	
1FFX-1DG3-YNCX	08/25/2024	IT Supplies	84.27	84.27	01-5937	Equipment and supplies	84.27	<No Project>
Totals:							84.27	
194W-YPQK-1WFN	08/26/2024	IT Supplies	37.98	37.98	01-5937	Equipment and supplies	37.98	<No Project>
Totals:							37.98	
16JN-V76G-DG6N	08/28/2024	Office Supplies	32.42	32.42	01-5742	Supplies	32.42	<No Project>
Totals:							32.42	
1QHF-TMVH-49LD	08/30/2024	Office Supplies	40.62	40.62	01-5742	Supplies	40.62	<No Project>
Totals:							40.62	
1714-J4CN-MGY4	09/01/2024	Office Supplies	64.90	64.90	01-5742	Supplies	64.90	<No Project>
Totals:							64.90	
AMAZON CAPITAL SERVICES	Computer Check 61493	09/11/2024	09/11/2024 Posted	2,957.97	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 2,957.97	2,957.97 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
1G4G-CHJF-6PH7	08/27/2024	Multicultural Realia	48.55	48.55	01-5894	Realia and other formats	48.55	<No Project>
Totals:							48.55	
1P6G-RC7Y-13JP	08/28/2024	Box For Special Coll	19.15	19.15	01-5895	Archival collection	19.15	<No Project>
Totals:							19.15	
14MW-J6J1-C1TR	08/28/2024	Books	96.67	96.67	01-5840	Print materials	96.67	<No Project>
Totals:							96.67	

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Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
19R7-7VX4-CHWC	08/30/2024	Books	28.34	28.34	01-5840	Print materials	28.34	<No Project>
						Totals:	28.34	
13VL-XVPT-FKPD	08/31/2024	Books	34.39	34.39	01-5840	Print materials	34.39	<No Project>
						Totals:	34.39	
1LFV-PQLC-JW6J	09/01/2024	Amazon August 202	1,039.85	1,039.85	01-5240	Children's Programming	1,039.85	<No Project>
						Totals:	1,039.85	
139T-J91G-6LRX	09/03/2024	Office Supplies	23.53	23.53	01-5742	Supplies	23.53	<No Project>
						Totals:	23.53	
1LD6-F713-HGHV	09/05/2024	Sign Frames for Cor	229.80	229.80	01-5742	Supplies	229.80	<No Project>
						Totals:	229.80	
1G1K-LGDG-LYND	09/06/2024	Childrens Realia	686.83	686.83	01-5894	Realia and other formats	686.83	<No Project>
						Totals:	686.83	
13PR-FPFH-P3FF	09/07/2024	Books	41.94	41.94	01-5840	Print materials	41.94	<No Project>
						Totals:	41.94	
1G1K-LGDG-PKT7	09/07/2024	Childrens Realia	388.81	388.81	01-5894	Realia and other formats	388.81	<No Project>
						Totals:	388.81	
17TL-X4YT-61WX	09/09/2024	MHS Supplies	320.11	320.11	01-5244	Young Adult Programming	320.11	<No Project>
						Totals:	320.11	
AMAZON CAPITAL SERVICES	Computer Check	09/18/2024	09/18/2024	852.60	01-1053	Byline Bank Checking	0.00	852.60
	61526		Posted		01-2060	Accounts Payable	852.60	0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
1VF9-PNCN-79FY	08/15/2024	Book bike items	122.89	122.89	01-5249	Community Engagement	122.89	<No Project>
						Totals:	122.89	
1QCF-QKNW-DF67	08/31/2024	Facilities - Misc Ord	520.09	520.09	01-5684	Cleaning & Housekeeping Su	275.36	<No Project>
1QCF-QKNW-DF67	08/31/2024	Facilities - Misc Ord	520.09	520.09	01-5692	Repair & Maintenance Prop. i	244.73	<No Project>
						Totals:	520.09	
1LT3-VLFQ-67G1	09/11/2024	Amazon order for C	22.48	22.48	01-5256	Staff Appreciation / Engagem	22.48	<No Project>
						Totals:	22.48	
166C-PJQQ-9F4J	09/12/2024	Book	23.99	23.99	01-5840	Print materials	23.99	<No Project>
						Totals:	23.99	
117N-9W9T-H9DX	09/14/2024	Office Supplies	70.63	70.63	01-5742	Supplies	70.63	<No Project>
						Totals:	70.63	
1M9T-T7RD-P1QR	09/15/2024	Book & Library of TI	37.94	37.94	01-5840	Print materials	15.99	<No Project>
1M9T-T7RD-P1QR	09/15/2024	Book & Library of TI	37.94	37.94	01-5893	Devices	21.95	<No Project>
						Totals:	37.94	

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Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
1M1N-FQXN-NKNV	09/15/2024	Books	54.58	54.58	01-5840	Print materials	54.58	<No Project>
Totals:							54.58	
AMAZON CAPITAL SERVICES	Computer Check 61546		09/25/2024 09/25/2024 Posted		522.71 01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 522.71	522.71 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
17NL-TCWY-4MWV	07/30/2024	Supplies	12.09	12.09	01-5742	Supplies	12.09	<No Project>
Totals:							12.09	
1QKV-4YYC-RN4R	08/19/2024	Lavalier microphone	40.97	40.97	01-5204	Promotions	40.97	<No Project>
Totals:							40.97	
14PT-LHTL-FL3R	09/17/2024	Multicultural Realia	97.10	56.11	01-5894	Realia and other formats	56.11	<No Project>
Totals:							56.11	
1R1L-R6TM-7TF3	09/17/2024	2 Magnavox MD692	151.21	151.21	01-5240	Children's Programming	58.00	<No Project>
1R1L-R6TM-7TF3	09/17/2024	2 Magnavox MD692	151.21	151.21	01-5930	Furnishings	93.21	<No Project>
Totals:							151.21	
1HHM-JLC3-DV9F	09/17/2024	LEADALLWAY Folda	49.49	49.49	01-5930	Furnishings	49.49	<No Project>
Totals:							49.49	
1F7L-D1DQ-WNXN	09/19/2024	Bib Team Supplies	35.53	4.82	01-5742	Supplies	4.82	<No Project>
Totals:							4.82	
1HVX-6K3M-RGJQ	09/19/2024	Office Supplies	66.12	66.12	01-5742	Supplies	66.12	<No Project>
Totals:							66.12	
1HCM-LRXK-G79X	09/21/2024	Books	29.09	29.09	01-5840	Print materials	29.09	<No Project>
Totals:							29.09	
199D-7MNQ-F1C1	09/21/2024	Books	92.86	92.86	01-5840	Print materials	92.86	<No Project>
Totals:							92.86	
1J94-3DDK-7H3R	09/24/2024	Book	19.95	19.95	01-5840	Print materials	19.95	<No Project>
Totals:							19.95	
ANCEL GLINK, P.C.	Computer Check 61527		09/18/2024 09/18/2024 Posted		236.25 01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 236.25	236.25 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
106160	09/10/2024	August Legal fees	236.25	236.25	01-5291	Legal Fees	236.25	<No Project>
Totals:							236.25	
ANDERSON PEST SOLUTIONS	Computer Check 61528		09/18/2024 09/18/2024 Posted		109.38 01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 109.38	109.38 0.00

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Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
66270029	08/26/2024	Pest Control Mainte	109.38	109.38	01-5692	Repair & Maintenance Prop.	109.38	<No Project>
Totals:							109.38	
THE ART OBJECTS, INC.	Computer Check	09/25/2024	09/25/2024	700.00	01-1053	Byline Bank Checking	0.00	700.00
	61547		Posted		01-2060	Accounts Payable	700.00	0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
0000220	09/13/2024	Art Collection Revie	700.00	700.00	01-5895	Archival collection	700.00	<No Project>
Totals:							700.00	
BAKER & TAYLOR	Computer Check	09/11/2024	09/11/2024	13,979.77	01-1053	Byline Bank Checking	0.00	13,979.77
	61494		Posted		01-2060	Accounts Payable	13,979.77	0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
2038488004	08/27/2024	Books	362.35	362.35	01-5840	Print materials	362.35	<No Project>
Totals:							362.35	
2038490589	08/28/2024	Books	526.46	526.46	01-5840	Print materials	526.46	<No Project>
Totals:							526.46	
2038506270	08/28/2024	Books	2,757.71	2,757.71	01-5840	Print materials	2,757.71	<No Project>
Totals:							2,757.71	
2038496789	08/29/2024	Books	215.87	215.87	01-5840	Print materials	215.87	<No Project>
Totals:							215.87	
2038513443	08/29/2024	Books	311.33	311.33	01-5840	Print materials	311.33	<No Project>
Totals:							311.33	
2038513137	08/29/2024	Books	1,021.76	1,021.76	01-5840	Print materials	1,021.76	<No Project>
Totals:							1,021.76	
2038516390	08/29/2024	Books	1,200.11	1,200.11	01-5840	Print materials	1,200.11	<No Project>
Totals:							1,200.11	
2038490569	08/30/2024	Books	482.38	482.38	01-5840	Print materials	482.38	<No Project>
Totals:							482.38	
2038527824	09/02/2024	Boundless Book	38.00	38.00	01-5891	Digital content	38.00	<No Project>
Totals:							38.00	
2038519051	09/03/2024	Books	1,582.14	1,582.14	01-5840	Print materials	1,582.14	<No Project>
Totals:							1,582.14	
2038505595	09/04/2024	Books	1,805.72	1,805.72	01-5840	Print materials	1,805.72	<No Project>
Totals:							1,805.72	
2038525389	09/05/2024	Books	1,538.81	1,538.81	01-5840	Print materials	1,538.81	<No Project>
Totals:							1,538.81	



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Payee	Trans. Type Trans. No.	Description	Post Date Post Status	Amount	Account Number	Description	Debit Amount	Credit Amount
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
2038530860	09/09/2024	Books	923.55	923.55	01-5840	Print materials	923.55	<No Project>
						Totals:	923.55	
2038533632	09/09/2024	Books	1,213.58	1,213.58	01-5840	Print materials	1,213.58	<No Project>
						Totals:	1,213.58	
BAKER & TAYLOR	Computer Check 61529		09/18/2024 Posted	7,749.00	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 7,749.00	7,749.00 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
2038531084	09/10/2024	Books	873.56	860.98	01-5840	Print materials	860.98	<No Project>
						Totals:	860.98	
2038507205	09/11/2024	Books	738.35	738.35	01-5840	Print materials	738.35	<No Project>
						Totals:	738.35	
2038540257	09/12/2024	Books	2,112.75	2,112.75	01-5840	Print materials	2,112.75	<No Project>
						Totals:	2,112.75	
2038558567	09/13/2024	Pop-Up Library Boo	14.57	14.57	01-5452	Grant Expenses	14.57	FOPPL24
						Totals:	14.57	
2038545222	09/13/2024	Books	551.13	551.13	01-5840	Print materials	551.13	<No Project>
						Totals:	551.13	
2038531294	09/13/2024	Books	822.56	822.56	01-5840	Print materials	822.56	<No Project>
						Totals:	822.56	
2038553642	09/13/2024	Books	947.23	947.23	01-5840	Print materials	947.23	<No Project>
						Totals:	947.23	
2038550249	09/16/2024	Books	1,701.43	1,701.43	01-5840	Print materials	1,701.43	<No Project>
						Totals:	1,701.43	
BAKER & TAYLOR	Computer Check 61548		09/25/2024 Posted	3,919.30	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 3,919.30	3,919.30 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
2038556246	09/17/2024	Books	571.03	553.81	01-5840	Print materials	553.81	<No Project>
						Totals:	553.81	
2038523813	09/17/2024	Books	657.99	657.99	01-5840	Print materials	657.99	<No Project>
						Totals:	657.99	
2038559344	09/17/2024	Books	796.94	796.94	01-5840	Print materials	796.94	<No Project>
						Totals:	796.94	
2038520903	09/18/2024	Books	1,265.60	1,265.60	01-5840	Print materials	1,265.60	<No Project>
						Totals:	1,265.60	

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Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
2038572898	09/23/2024	Books	644.96	644.96	01-5840	Print materials	644.96	<No Project>
Totals:							644.96	
BENJAMIN GREENE	Computer Check 61486		09/04/2024 09/04/2024 Posted		500.00 01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 500.00	500.00 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
2024-99-0072	05/14/2024	Adult / Children's Pr	500.00	500.00	01-5240	Children's Programming	250.00	<No Project>
2024-99-0072	05/14/2024	Adult / Children's Pr	500.00	500.00	01-5247	Adult Programming	250.00	<No Project>
Totals:							500.00	
BLACKBAUD	Computer Check 61487		09/04/2024 09/04/2024 Posted		388.80 01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 388.80	388.80 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
INV-0000396788	08/27/2024	SUBSCRIPTION REN	388.80	388.80	01-5936	Subscriptions and services	388.80	<No Project>
Totals:							388.80	
BLUE FLOWER ARTS, LLC	Computer Check 61495		09/11/2024 09/11/2024 Posted		500.00 01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 500.00	500.00 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
2024-99-0095	08/06/2024	Adult Programming	500.00	500.00	01-5247	Adult Programming	500.00	<No Project>
Totals:							500.00	
CDW GOVERNMENT, INC.	Computer Check 61530		09/18/2024 09/18/2024 Posted		520.00 01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 520.00	520.00 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
AA3LG6W	08/26/2024	Unitrends Appliance	520.00	520.00	01-5272	Consultant Support Services	520.00	<No Project>
Totals:							520.00	
CINTAS	Computer Check 61488		09/04/2024 09/04/2024 Posted		180.54 01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 180.54	180.54 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
5225827644	08/19/2024	First Aid supplies	106.80	106.80	01-5742	Supplies	106.80	<No Project>
Totals:							106.80	
5226364463	08/21/2024	First Aid	73.74	73.74	01-5742	Supplies	73.74	<No Project>
Totals:							73.74	
CITRON HYGIENE	Computer Check		09/18/2024 09/18/2024		1,075.37 01-1053	Byline Bank Checking	0.00	1,075.37

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	61531		Posted		01-2060	Accounts Payable	1,075.37	0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
INV0295817	09/01/2024	Citron Hygiene Serv	74.01	74.01	01-5686	Custodial Services	74.01	<No Project>
						Totals:	74.01	
INV0295813	09/01/2024	Citron Hygiene Serv	93.26	93.26	01-5686	Custodial Services	93.26	<No Project>
						Totals:	93.26	
INV0295816	09/01/2024	Citron Hygiene Serv	908.10	908.10	01-5686	Custodial Services	908.10	<No Project>
						Totals:	908.10	
CLAIRE ONG	Computer Check	09/18/2024	09/18/2024	7.71	01-1053	Byline Bank Checking	0.00	7.71
	61532		Posted		01-2060	Accounts Payable	7.71	0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
IR-12071	09/16/2024	Mileage - Claire Ong	7.71	7.71	01-5165	Mileage & Miscellaneous reir	7.71	<No Project>
						Totals:	7.71	
COMPLETE TEMPERATURE SYS	Computer Check	09/18/2024	09/18/2024	5,260.00	01-1053	Byline Bank Checking	0.00	5,260.00
	61533		Posted		01-2060	Accounts Payable	5,260.00	0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
MA009124	07/01/2024	Main - Service Cont	4,500.00	4,500.00	01-5692	Repair & Maintenance Prop. i	4,500.00	<No Project>
						Totals:	4,500.00	
MA009123	07/01/2024	Maze - Service Agre	760.00	760.00	01-5692	Repair & Maintenance Prop. i	760.00	<No Project>
						Totals:	760.00	
DEMCO, INC.	Computer Check	09/11/2024	09/11/2024	101.96	01-1053	Byline Bank Checking	0.00	101.96
	61497		Posted		01-2060	Accounts Payable	101.96	0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
7531674	09/06/2024	Processing Supplies	101.96	101.96	01-5742	Supplies	101.96	<No Project>
						Totals:	101.96	
DITO, LLC	Computer Check	09/11/2024	09/11/2024	47.69	01-1053	Byline Bank Checking	0.00	47.69
	61498		Posted		01-2060	Accounts Payable	47.69	0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
INV88563	08/31/2024	Google Voice	47.69	47.69	01-5451	Telephone/Communications	47.69	<No Project>
						Totals:	47.69	
EMMA VICTORIA LOPEZ	Computer Check	09/25/2024	09/25/2024	75.00	01-1053	Byline Bank Checking	0.00	75.00
	61549		Posted		01-2060	Accounts Payable	75.00	0.00

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Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
2024-99-00111	09/21/2024	Sept 21 Coding clas	75.00	75.00	01-5240	Children's Programming	75.00	<No Project>
Totals:							75.00	
FOREST PRINTING CO.	Computer Check 61534		09/18/2024 09/18/2024 Posted		236.25 01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 236.25	236.25 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
123805	09/12/2024	"Get a card" brochu	236.25	236.25	01-5204	Promotions	236.25	<No Project>
Totals:							236.25	
GARVEY'S OFFICE PRODUCTS	Computer Check 61499		09/11/2024 09/11/2024 Posted		913.44 01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 913.44	913.44 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
PINV2611567	09/05/2024	Paper	913.44	913.44	01-5742	Supplies	913.44	<No Project>
Totals:							913.44	
GENEVIEVE GROVE	Computer Check 61500		09/11/2024 09/11/2024 Posted		276.50 01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 276.50	276.50 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
IR-11074	09/11/2024	2024 ALSC Convent	276.50	276.50	01-5163	Staff Development/Travel	276.50	<No Project>
Totals:							276.50	
MICHELLE HARRIS	Computer Check 61501		09/11/2024 09/11/2024 Posted		276.50 01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 276.50	276.50 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
IR-11728	09/11/2024	Per Diem for 2024 A	276.50	276.50	01-5163	Staff Development/Travel	276.50	<No Project>
Totals:							276.50	
INTERNATIONAL UNION OF O	Computer Check 61550		09/25/2024 09/25/2024 Posted		188.25 01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 188.25	188.25 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
IR-12114	09/18/2024	SEPT 2024 UNION L	188.25	188.25	01-2059	Union dues Payable	188.25	<No Project>
Totals:							188.25	
INTRINSIC LANDSCAPING, INC	Computer Check 61535		09/18/2024 09/18/2024 Posted		418.05 01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 418.05	418.05 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID

# Oak Park Public Library

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OCTOBER 31, 2024

Payee	Trans. Type Trans. No.	Description	Post Date Post Status	Amount Amount Paid	Account Number	Description	Debit Amount Amount	Credit Amount
24-0606	09/11/2024	GREEN ROOF MAIN	418.05	418.05	01-5692	Repair & Maintenance Prop.	418.05	<No Project>
Totals:							418.05	
JANET LORCH	Computer Check 61536		09/18/2024 Posted	9.99	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 9.99	9.99 0.00
IR-12070	09/16/2024	Adult Programming	9.99	9.99	01-5247	Adult Programming	9.99	<No Project>
Totals:							9.99	
JOSE M CRUZ	Computer Check 61537		09/18/2024 Posted	75.00	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 75.00	75.00 0.00
2023-99-00169	10/02/2023	3 Saturday Family st	75.00	75.00	01-5240	Children's Programming	75.00	<No Project>
Totals:							75.00	
JUANPABLO RAMIREZ	Computer Check 61538		09/18/2024 Posted	250.00	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 250.00	250.00 0.00
2024-99-0091	07/23/2024	Adult Programming	250.00	250.00	01-5247	Adult Programming	250.00	<No Project>
Totals:							250.00	
KANOPY, INC.	Computer Check 61502		09/11/2024 Posted	2,839.50	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 2,839.50	2,839.50 0.00
414589-PPU	08/31/2024	Kanopy tickets	2,839.50	2,839.50	01-5891	Digital content	2,839.50	<No Project>
Totals:							2,839.50	
KINGA LIPINSKA	Computer Check 61503		09/11/2024 Posted	150.00	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 150.00	150.00 0.00
2024-99-0094	08/06/2024	Adult Programming	150.00	150.00	01-5247	Adult Programming	150.00	<No Project>
Totals:							150.00	
KOYA LEADERSHIP PARTNERS,	Computer Check 61551		09/25/2024 Posted	16,000.00	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 16,000.00	16,000.00 0.00

# Oak Park Public Library

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Payee	Trans. Type Trans. No.	Trans. Date	Post Status	Amount	Account Number	Description	Debit Amount	Credit Amount
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
11368	08/12/2024	August Invoice	16,000.00	16,000.00	01-5199	Recruitment	16,000.00	<No Project>
Totals:							16,000.00	
LAKESHORE RECYCLING SYSTEM	Computer Check 61539	09/18/2024	09/18/2024 Posted	648.96	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 648.96	648.96 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
LR5838231	08/25/2024	Trash/Recycling - M	106.30	106.30	01-5688	Sewer/Garbage	106.30	<No Project>
Totals:							106.30	
LR5838230	08/25/2024	Trash/Recycling - M	542.66	542.66	01-5688	Sewer/Garbage	542.66	<No Project>
Totals:							542.66	
LIBRARY FURNITURE INTERNA	Computer Check 61552	09/25/2024	09/25/2024 Posted	5,630.00	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 5,630.00	5,630.00 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
IR-12103	08/15/2024	Furnishings - shelvir	5,630.00	5,630.00	01-5930	Furnishings	5,630.00	<No Project>
Totals:							5,630.00	
LINDA BARNETT	Computer Check 61504	09/11/2024	09/11/2024 Posted	237.00	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 237.00	237.00 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
IR-11351	09/11/2024	Per Diem for BBCON	237.00	237.00	01-5163	Staff Development/Travel	237.00	<No Project>
Totals:							237.00	
LOCAL 399 FED PAC	Computer Check 61553	09/25/2024	09/25/2024 Posted	75.00	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 75.00	75.00 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
873747	09/16/2024	FED PAC CONT FOR	75.00	75.00	01-2058	Fed Pac	75.00	<No Project>
Totals:							75.00	
LUCAS HOLDINGS LLC	Computer Check 61505	09/11/2024	09/11/2024 Posted	741.61	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 741.61	741.61 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
70428	08/27/2024	Blank library cards	741.61	741.61	01-5742	Supplies	741.61	<No Project>
Totals:							741.61	
MAJEEDA A PURNELL	Computer Check 61489	09/04/2024	09/04/2024 Posted	1,200.00	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 1,200.00	1,200.00 0.00

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Payee	Trans. Type Trans. No.	Trans. Date	Post Date Post Status	Amount	Account Number	Description	Debit Amount	Credit Amount
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
0000720	08/26/2024	Mediation Services	1,200.00	1,200.00	01-5951	Special Projects	1,200.00	<No Project>
Totals:							1,200.00	
MARIA D CAMPOS	Computer Check 61507	09/11/2024 Posted	09/11/2024	237.00	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 237.00	237.00 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
IR-11352	09/11/2024	Per Diem for BBCON	237.00	237.00	01-5163	Staff Development/Travel	237.00	<No Project>
Totals:							237.00	
MCADAM LANDSCAPING, INC.	Computer Check 61540	09/18/2024 Posted	09/18/2024	534.00	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 534.00	534.00 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
98421	09/04/2024	Landscaping Mainte	534.00	534.00	01-5681	Landscaping and snow remo	534.00	<No Project>
Totals:							534.00	
MIDWEST TAPE, LLC	Computer Check 61508	09/11/2024 Posted	09/11/2024	20,663.26	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 20,663.26	20,663.26 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
505955909	08/26/2024	DVD	79.49	79.49	01-5890	Audio and video materials	79.49	<No Project>
Totals:							79.49	
505969813	08/29/2024	Music CD	14.38	14.38	01-5890	Audio and video materials	14.38	<No Project>
Totals:							14.38	
505969818	08/29/2024	DVD	24.03	24.03	01-5890	Audio and video materials	24.03	<No Project>
Totals:							24.03	
505969819	08/29/2024	DVDs	43.56	43.56	01-5890	Audio and video materials	43.56	<No Project>
Totals:							43.56	
505969815	08/29/2024	Audiobooks	94.36	94.36	01-5890	Audio and video materials	94.36	<No Project>
Totals:							94.36	
505969816	08/29/2024	DVDs	239.49	239.49	01-5890	Audio and video materials	239.49	<No Project>
Totals:							239.49	
505969817	08/29/2024	DVDs	350.57	350.57	01-5890	Audio and video materials	350.57	<No Project>
Totals:							350.57	
505982831	08/31/2024	Hoopla	18,675.08	18,675.08	01-5891	Digital content	18,675.08	<No Project>
Totals:							18,675.08	
506005968	09/06/2024	Audiobook	38.68	38.68	01-5890	Audio and video materials	38.68	<No Project>
Totals:							38.68	

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Payee	Trans. Type Trans. No.	Trans. Date	Post Status	Amount	Account Number	Description	Debit Amount	Credit Amount
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
506005964	09/06/2024	Music CDs	80.90	80.90	01-5890	Audio and video materials	80.90	<No Project>
						Totals:	80.90	
506006490	09/06/2024	DVDs	170.52	170.52	01-5890	Audio and video materials	170.52	<No Project>
						Totals:	170.52	
506005967	09/06/2024	DVDs	231.17	231.17	01-5890	Audio and video materials	231.17	<No Project>
						Totals:	231.17	
506005969	09/06/2024	DVDs	302.64	302.64	01-5890	Audio and video materials	302.64	<No Project>
						Totals:	302.64	
506005966	09/06/2024	DVDs	318.39	318.39	01-5890	Audio and video materials	318.39	<No Project>
						Totals:	318.39	
MIDWEST TAPE, LLC	Computer Check	09/18/2024	09/18/2024	427.91	01-1053	Byline Bank Checking	0.00	427.91
	61541		Posted		01-2060	Accounts Payable	427.91	0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
506033389	09/12/2024	Music CDs	36.16	36.16	01-5890	Audio and video materials	36.16	<No Project>
						Totals:	36.16	
506033391	09/12/2024	DVDs	51.74	51.74	01-5890	Audio and video materials	51.74	<No Project>
						Totals:	51.74	
506033388	09/12/2024	DVDs	81.81	81.81	01-5890	Audio and video materials	81.81	<No Project>
						Totals:	81.81	
506033387	09/12/2024	DVDs	258.20	258.20	01-5890	Audio and video materials	258.20	<No Project>
						Totals:	258.20	
MIDWEST TAPE, LLC	Computer Check	09/25/2024	09/25/2024	1,491.46	01-1053	Byline Bank Checking	0.00	1,491.46
	61554		Posted		01-2060	Accounts Payable	1,491.46	0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
506070545	09/19/2024	Music CDs	33.11	33.11	01-5890	Audio and video materials	33.11	<No Project>
						Totals:	33.11	
506070548	09/19/2024	DVDs	97.59	97.59	01-5890	Audio and video materials	97.59	<No Project>
						Totals:	97.59	
506070542	09/19/2024	Audiobooks	179.72	179.72	01-5890	Audio and video materials	179.72	<No Project>
						Totals:	179.72	
506070547	09/19/2024	DVDs	281.42	281.42	01-5890	Audio and video materials	281.42	<No Project>
						Totals:	281.42	
506070544	09/19/2024	DVDs	324.99	324.99	01-5890	Audio and video materials	324.99	<No Project>
						Totals:	324.99	



# Oak Park Public Library

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Payee	Trans. Type Trans. No.	Description	Post Date Post Status	Amount	Account Number	Description	Debit Amount	Credit Amount
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
506070543	09/19/2024	DVDs	574.63	574.63	01-5890	Audio and video materials	574.63	<No Project>
Totals:							574.63	
MORNINGSTAR	Computer Check 61555		09/25/2024 09/25/2024 Posted	8,105.00	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 8,105.00	8,105.00 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
36412192	09/24/2024	Digital Subscription	8,105.00	8,105.00	01-1600	Prepaid Expenses	7,632.57	<No Project>
36412192	09/24/2024	Digital Subscription	8,105.00	8,105.00	01-5891	Digital content	472.43	<No Project>
Totals:							8,105.00	
NICOR GAS	Computer Check 61542		09/18/2024 09/18/2024 Posted	1,455.45	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 1,455.45	1,455.45 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
IR-12056	08/30/2024	Natural Gas Maze B	66.31	66.31	01-5690	Natural Gas	66.31	<No Project>
Totals:							66.31	
IR-12055	09/03/2024	Natural Gas Main Br	1,389.14	1,389.14	01-5690	Natural Gas	1,389.14	<No Project>
Totals:							1,389.14	
NIKK COCHRAN SELIK	Computer Check 61509		09/11/2024 09/11/2024 Posted	500.00	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 500.00	500.00 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
2024-99-00102	09/11/2024	Adult Programming	500.00	500.00	01-5247	Adult Programming	500.00	<No Project>
Totals:							500.00	
JENNIFER NORBORG	Computer Check 61510		09/11/2024 09/11/2024 Posted	276.50	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 276.50	276.50 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
IR-11073	09/11/2024	2024 ALSC Convent	276.50	276.50	01-5163	Staff Development/Travel	276.50	<No Project>
Totals:							276.50	
OAK PARK DISTRICT 97 SCHOC	Computer Check 61556		09/25/2024 09/25/2024 Posted	55.06	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 55.06	55.06 0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
4935	08/23/2024	September gallery e	31.28	31.28	01-5204	Promotions	31.28	<No Project>
Totals:							31.28	
4945	09/12/2024	Hunger Action Mon	23.78	23.78	01-5204	Promotions	23.78	<No Project>

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Payee	Trans. Type Trans. No.	Trans. Date	Post Date Post Status	Amount	Account Number	Description	Debit Amount	Credit Amount
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	Project ID
<i>Totals:</i>							23.78	
OVERDRIVE, INC.	Computer Check	09/11/2024	09/11/2024	16,041.03	01-1053	Byline Bank Checking	0.00	16,041.03
	61511		Posted		01-2060	Accounts Payable	16,041.03	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
01658CP24256118	08/31/2024	E-Content	1,479.50	1,479.50	01-5891	Digital content	1,479.50	<No Project>
<i>Totals:</i>							1,479.50	
01658MA24254449	08/31/2024	E-Content	3,713.39	3,713.39	01-5891	Digital content	3,713.39	<No Project>
<i>Totals:</i>							3,713.39	
01658MA24257074	08/31/2024	E-Content	10,848.14	10,848.14	01-5891	Digital content	10,848.14	<No Project>
<i>Totals:</i>							10,848.14	
PACIFIC TELEMAGEMENT SI	Computer Check	09/25/2024	09/25/2024	75.00	01-1053	Byline Bank Checking	0.00	75.00
	61557		Posted		01-2060	Accounts Payable	75.00	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
2127099	09/19/2024	Main 1FL Payphone	75.00	75.00	01-5451	Telephone/Communications	75.00	<No Project>
<i>Totals:</i>							75.00	
PITNEY BOWES-Reserve	Computer Check	09/11/2024	09/11/2024	1,500.00	01-1053	Byline Bank Checking	0.00	1,500.00
	61512		Posted		01-2060	Accounts Payable	1,500.00	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
IR-12023	09/10/2024	Refill postage mach	1,500.00	1,500.00	01-5380	Postage & Delivery	1,500.00	<No Project>
<i>Totals:</i>							1,500.00	
PLAYAWAY PRODUCTS LLC	Computer Check	09/11/2024	09/11/2024	56.99	01-1053	Byline Bank Checking	0.00	56.99
	61513		Posted		01-2060	Accounts Payable	56.99	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
473047	08/29/2024	Wonderbook	56.99	56.99	01-5890	Audio and video materials	56.99	<No Project>
<i>Totals:</i>							56.99	
POSTMASTER	Computer Check	09/25/2024	09/25/2024	3,200.00	01-1053	Byline Bank Checking	0.00	3,200.00
	61558		Posted		01-2060	Accounts Payable	3,200.00	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
2024-99-00112	09/24/2024	Postage for Storylin	3,200.00	3,200.00	01-5380	Postage & Delivery	3,200.00	<No Project>
<i>Totals:</i>							3,200.00	
POWER 4 U INC.	Computer Check	09/26/2024	09/26/2024	13,289.65	01-1053	Byline Bank Checking	0.00	13,289.65

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Payee	Trans. Type Trans. No.	Trans. Date	Post Date Post Status	Amount	Account Number	Description	Debit Amount	Credit Amount
	61561		Posted		01-2060	Accounts Payable	13,289.65	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
42023290HC	08/23/2024	Main Server Room L	13,289.65	13,289.65	01-1600	Prepaid Expenses	12,182.20	<No Project>
42023290HC	08/23/2024	Main Server Room L	13,289.65	13,289.65	01-5936	Subscriptions and services	624.99	<No Project>
42023290HC	08/23/2024	Main Server Room L	13,289.65	13,289.65	01-5941	Technology Projects and Equ	482.46	<No Project>
<i>Totals:</i>							13,289.65	
QUILL LLC	Computer Check	09/18/2024	09/18/2024	77.77	01-1053	Byline Bank Checking	0.00	77.77
	61543		Posted		01-2060	Accounts Payable	77.77	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
40617831	09/17/2024	Office Supplies	77.77	77.77	01-5742	Supplies	77.77	<No Project>
<i>Totals:</i>							77.77	
RAYMOND HUGHES	Computer Check	09/04/2024	09/04/2024	600.00	01-1053	Byline Bank Checking	0.00	600.00
	61490		Posted		01-2060	Accounts Payable	600.00	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
2024-99-0036	02/13/2024	FOPPL - Adult Progr	600.00	600.00	01-5247	Adult Programming	600.00	FOPPL24
<i>Totals:</i>							600.00	
RECORD INFORMATION SERVI	Computer Check	09/11/2024	09/11/2024	1,344.00	01-1053	Byline Bank Checking	0.00	1,344.00
	61514		Posted		01-2060	Accounts Payable	1,344.00	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
55521	09/05/2024	Digital Resource Sul	1,344.00	1,344.00	01-5891	Digital content	1,344.00	<No Project>
<i>Totals:</i>							1,344.00	
REGIONS BANK	Bank Draft	09/17/2024	09/17/2024	15,150.27	01-1053	Byline Bank Checking	0.00	15,150.27
	65		Posted		01-2060	Accounts Payable	15,150.27	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
023067	08/31/2024	REGION PERIOD EN	15,150.27	15,150.27	01-2067	Purchase Cards - P Cards	15,150.27	<No Project>
<i>Totals:</i>							15,150.27	
RHONDA FENTRY	Computer Check	09/18/2024	09/18/2024	75.00	01-1053	Byline Bank Checking	0.00	75.00
	61544		Posted		01-2060	Accounts Payable	75.00	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
2024-99-0097	08/06/2024	Adult Programming	75.00	75.00	01-5247	Adult Programming	75.00	<No Project>
<i>Totals:</i>							75.00	

# Oak Park Public Library

## Cash Disbursement Journals

### OCTOBER 31, 2024

Payee	Trans. Type Trans. No.	Trans. Date	Post Date Post Status	Amount	Account Number	Description	Debit Amount	Credit Amount
STEPHEN ROBINET	Computer Check 61515	09/11/2024	09/11/2024 Posted	389.89	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 389.89	389.89 0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
IR-12033	09/11/2024	wages & salaries - p	389.89	389.89	01-5001	Wages & Salaries	389.89	<No Project>
<i>Totals:</i>							389.89	
STEPHEN ROBINET	Computer Check 61560	09/26/2024	09/26/2024 Posted	264.19	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 264.19	264.19 0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
IR-12150	09/26/2024	wages & salaries - p	264.19	264.19	01-5001	Wages & Salaries	264.19	<No Project>
<i>Totals:</i>							264.19	
NORA SANCHEZ	Computer Check 61516	09/11/2024	09/11/2024 Posted	83.75	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 83.75	83.75 0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
IR-11977	09/04/2024	HD mileage reimbu	83.75	83.75	01-5165	Mileage & Miscellaneous reir	83.75	<No Project>
<i>Totals:</i>							83.75	
REBEKAH SHIELDS	Computer Check 61491	09/04/2024	09/04/2024 Posted	25.06	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 25.06	25.06 0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
IR-11927	08/29/2024	Mileage to and from	25.06	25.06	01-5163	Staff Development/Travel	25.06	<No Project>
<i>Totals:</i>							25.06	
MICHELLE SPRINGER	Computer Check 61492	09/04/2024	09/04/2024 Posted	25.06	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 25.06	25.06 0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
IR-11948	08/30/2024	Mileage	25.06	25.06	01-5163	Staff Development/Travel	25.06	<No Project>
<i>Totals:</i>							25.06	
T-MOBILE	Computer Check 61517	09/11/2024	09/11/2024 Posted	1,386.00	01-1053 01-2060	Byline Bank Checking Accounts Payable	0.00 1,386.00	1,386.00 0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
970035247-2024082	08/22/2024	Devices	1,386.00	1,386.00	01-5893	Devices	1,386.00	<No Project>
<i>Totals:</i>							1,386.00	
TDI VERTICAL LLC	Computer Check	09/18/2024	09/18/2024	28,209.38	01-1053	Byline Bank Checking	0.00	28,209.38

# Oak Park Public Library

## Cash Disbursement Journals

OCTOBER 31, 2024

Payee	Trans. Type Trans. No.	Trans. Date	Post Date Post Status	Amount	Account Number	Description	Debit Amount	Credit Amount
	61545		Posted		01-2060	Accounts Payable	28,209.38	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
1434	09/03/2024	Fortigate Firewalls	28,209.38	28,209.38	01-5936	Subscriptions and services	19,709.38	<No Project>
1434	09/03/2024	Fortigate Firewalls	28,209.38	28,209.38	01-5941	Technology Projects and Equ	8,500.00	<No Project>
<i>Totals:</i>							28,209.38	
TELECURVE, LLC	Computer Check	09/11/2024	09/11/2024	80.00	01-1053	Byline Bank Checking	0.00	80.00
	61518		Posted		01-2060	Accounts Payable	80.00	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
3218	08/30/2024	Sept. Dial-a-Story	80.00	80.00	01-5240	Children's Programming	80.00	FALLON
<i>Totals:</i>							80.00	
UNIVERSAL BACKGROUND SCI	Computer Check	09/11/2024	09/11/2024	29.12	01-1053	Byline Bank Checking	0.00	29.12
	61519		Posted		01-2060	Accounts Payable	29.12	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
202408023375	08/31/2024	EMPLOYMENT/REFE	29.12	29.12	01-5199	Recruitment	29.12	<No Project>
<i>Totals:</i>							29.12	
VILLAGE OF OAK PARK	Computer Check	09/11/2024	09/11/2024	217.35	01-1053	Byline Bank Checking	0.00	217.35
	61520		Posted		01-2060	Accounts Payable	217.35	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
IR-12022	06/12/2024	GAS FOR (203) MAY	217.35	217.35	01-5680	Fuels & Lubricants	217.35	<No Project>
<i>Totals:</i>							217.35	
VILLAGE OF OAK PARK	Computer Check	09/11/2024	09/11/2024	2,176.50	01-1053	Byline Bank Checking	0.00	2,176.50
	61522		Posted		01-2060	Accounts Payable	2,176.50	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
24-0006092	09/03/2024	IGA for library staff	2,176.50	2,176.50	01-5281	Intergovernmental Agreeemer	2,176.50	<No Project>
<i>Totals:</i>							2,176.50	
VILLAGE OF OAK PARK	Computer Check	09/11/2024	09/11/2024	20,691.82	01-1053	Byline Bank Checking	0.00	20,691.82
	61523		Posted		01-2060	Accounts Payable	20,691.82	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
IR-12035	09/11/2024	PAYROLL; VOL DED;	20,691.82	20,691.82	01-5160	IMRF (Illinois Muncipal Retire	20,691.82	<No Project>
<i>Totals:</i>							20,691.82	
VILLAGE OF OAK PARK	Computer Check	09/30/2024	09/30/2024	19,931.58	01-1053	Byline Bank Checking	0.00	19,931.58

# Oak Park Public Library

## Cash Disbursement Journals

OCTOBER 31, 2024

Payee	Trans. Type Trans. No.	Trans. Date	Post Date Post Status	Amount	Account Number	Description	Debit Amount	Credit Amount
	61562		Posted		01-2060	Accounts Payable	19,931.58	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
IR-12151	09/26/2024	PAYROLL; VOL DED;	19,931.58	19,931.58	01-5160	IMRF (Illinois Muncipal Retire	19,931.58	<No Project>
<i>Totals:</i>							19,931.58	
WAREHOUSE DIRECT	Computer Check	09/25/2024	09/25/2024	176.90	01-1053	Byline Bank Checking	0.00	176.90
	61559		Posted		01-2060	Accounts Payable	176.90	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
5794928-0	09/20/2024	HP Plotter Ink	176.90	176.90	01-5742	Supplies	176.90	<No Project>
<i>Totals:</i>							176.90	
XEROX FINANCIAL SERVICES	Computer Check	09/11/2024	09/11/2024	1,158.13	01-1053	Byline Bank Checking	0.00	1,158.13
	61521		Posted		01-2060	Accounts Payable	1,158.13	0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>	<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>	<b>Project ID</b>
6204484	09/08/2024	Xerox Printers	1,158.13	1,158.13	01-5620	Office & Library Machinery Se	1,158.13	<No Project>
<i>Totals:</i>							1,158.13	
<b>Grand Totals:</b>				247,462.56			247,462.56	247,462.56
A total of 77 payment(s) listed								

# Oak Park Public Library

## Cash Disbursement Journals

OCTOBER 31, 2024

### Account Summary

Account Number	Description	Debit Amount	Credit Amount
01-1053	Byline Bank Checking x3401	0.00	247,462.56
01-1600	Prepaid Expenses	19,814.77	0.00
01-2058	Fed Pac	75.00	0.00
01-2059	Union dues Payable	188.25	0.00
01-2060	Accounts Payable	247,462.56	247,462.56
01-2067	Purchase Cards - P Cards	15,150.27	0.00
01-5001	Wages & Salaries	654.08	0.00
01-5160	IMRF (Illinois Muncipal Retirement Fund)	40,623.40	0.00
01-5163	Staff Development/Travel	1,353.62	0.00
01-5165	Mileage & Miscellaneous reimbursemen	91.46	0.00
01-5199	Recruitment	16,029.12	0.00
01-5204	Promotions	332.28	0.00
01-5240	Children's Programming	1,577.85	0.00
01-5244	Young Adult Programming	320.11	0.00
01-5247	Adult Programming	2,334.99	0.00
01-5249	Community Engagement	122.89	0.00
01-5256	Staff Appreciation / Engagement	22.48	0.00
01-5272	Consultant Support Services	520.00	0.00
01-5281	Intergovernmental Agreements (IGA)	2,176.50	0.00
01-5291	Legal Fees	236.25	0.00
01-5292	Cataloging/Bib Search Fees	760.00	0.00
01-5380	Postage & Delivery	4,700.00	0.00
01-5451	Telephone/Communications	122.69	0.00
01-5452	Grant Expenses	14.57	0.00
01-5620	Office & Library Machinery Service	1,158.13	0.00
01-5680	Fuels & Lubricants	217.35	0.00
01-5681	Landscaping and snow removal services	534.00	0.00
01-5684	Cleaning & Housekeeping Supplies	275.36	0.00
01-5686	Custodial Services	17,643.89	0.00
01-5688	Sewer/Garbage	648.96	0.00
01-5690	Natural Gas	1,455.45	0.00
01-5692	Repair & Maintenance Prop. & Equip.	6,032.16	0.00
01-5742	Supplies	2,737.15	0.00
01-5840	Print materials	26,033.30	0.00
01-5890	Audio and video materials	3,964.54	0.00
01-5891	Digital content	39,410.04	0.00
01-5893	Devices	1,407.95	0.00
01-5894	Realia and other formats	1,180.30	0.00

**Oak Park Public Library**  
**Cash Disbursement Journals**  
OCTOBER 31, 2024

01-5895	Archival collection	719.15	0.00
01-5930	Furnishings	5,772.70	0.00
01-5936	Subscriptions and services	20,723.17	0.00
01-5937	Equipment and supplies	145.92	0.00
01-5941	Technology Projects and Equipment	8,982.46	0.00
01-5951	Special Projects	1,200.00	0.00



# Oak Park Public Library

## Byline Bank (Main) X 3401: Cash Management Disbursement Report

### As of OCTOBER 2024

Source	Trans Type	Trans Date	Reference	Deposits	Payments
Cash Management Deposit		10/31/2024	PARKING CREDITS	\$ 2,378.05	
Cash Management Deposit		10/31/2024	DAILY DEPOSITS	\$ 6,748.46	
Cash Management Deposit		10/31/2024	REFUND	\$ 395.25	
Cash Management Deposit		10/31/2024	SALES	\$ 363.75	
Cash Management Deposit		10/31/2024	SPACE RENTAL/CIRCULATION	\$ 338.65	
Cash Management Deposit		10/31/2024	INTEREST ON ACCOUNT	\$ 441.19	
				<b>\$ 10,665.35</b>	<b>-</b>
Cash Management Transfer in		10/31/2024	TRANSFER FROM MMA TO CHECKING, COVER PAYROLL & ACCTS PYBL	\$ 250,000.00	
Cash Management Transfer Out		10/31/2024	TRANSFER FROM MMA TO CHECKING, COVER PAYROLL & ACCTS PYBL	\$ 200,000.00	
Cash Management Transfer in		10/31/2024	TRANSFER FROM MMA TO CHECKING, COVER PAYROLL & ACCTS PYBL	\$ 350,000.00	
Cash Management Transfer in		10/31/2024	TRANSFER FROM MMA TO CHECKING, COVER PAYROLL & ACCTS PYBL	\$ 150,000.00	
				<b>\$ 950,000.00</b>	<b>-</b>
Cash Management Payment		10/31/2024	FIFTH STAR COLLECTIVE	\$ -	(5,965.00)
Cash Management Payment		10/31/2024	ACH (FLEX ACCTS),		(4,284.03)
Cash Management Payment		10/31/2024	SALES TAX		(262.00)
Cash Management Payment		10/31/2024	IPBC PAYMENT EMPLOYEE MEDICAL INSURANCE		(108,625.19)
				<b>\$ -</b>	<b>(119,136.22)</b>
Cash Management Payment		10/31/2024	MERCHANT ACCT & BANK FEES		(86.76)
				<b>\$ -</b>	<b>(86.76)</b>
Cash Management		10/31/2024	PAYROLL; PAYDATE 10/15/2024		(\$248,480.65)
Cash Management Payment		10/31/2024	PAYROLL; PAYDATE 10/31/2024		(\$248,421.95)
Cash Management Payment		10/31/2024	PAYROLL; MISSION SQUARE PAYROLL DEDUCTION DEBITS		(6,782.59)
				<b>\$ -</b>	<b>(503,685.19)</b>

#### Summary by Transaction Type

(+) Deposits by Transaction Type:

Cash Receipts:	\$ 10,665.35
Transfers In/Out	\$ 950,000.00
<b>Total Deposits:</b>	<b>\$ 960,665.35</b>

(-) Payments by Transaction Type:

Transfer out	\$ -
Benefits/Other ACH:	\$ (119,136.22)
Bank Fees:	\$ (86.76)
Payroll:	\$ (503,685.19)
<b>Total Payments:</b>	<b>\$ (622,908.17)</b>
Accounts Payable	<b>(247,462.56)</b>
<b>Total Summary of Disbursements:</b>	<b>\$ (870,370.73)</b>
Total Change In Register Balance:	\$ 90,294.62

OPPL  
11/19/24

**RESOLUTION ON DISBURSEMENTS, OCTOBER 2024**

**RESOLVED THAT DISBURSEMENTS FOR THE MONTH OF OCTOBER 2024 IN THE TOTAL AMOUNT OF \$870,370.73 AS DETAILED IN THE CASH DISBURSEMENTS JOURNAL AND GENERAL LEDGER, AND SUMMARIZED WITH ADJUSTMENTS FOR CREDITS IN THE STATEMENT OF INCOME AND EXPENSE FOR THAT MONTH BE RATIFIED, CONFIRMED, AND APPROVED.**



**OAK PARK PUBLIC LIBRARY  
OAK PARK, ILLINOIS**

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**ANNUAL FINANCIAL REPORT**

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

**SIKICH.COM**

**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****TABLE OF CONTENTS**


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**OAK PARK PUBLIC LIBRARY**  
**OAK PARK, ILLINOIS**  
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## **INDEPENDENT AUDITOR'S REPORT**

## **INDEPENDENT AUDITOR'S REPORT**

Members of the Public Library Board  
Oak Park Public Library  
Oak Park, Illinois

### **Opinions**

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund and the aggregate remaining fund information of the Oak Park Public Library, Oak Park, Illinois as of December 31, 2023 and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Change in Accounting Principle/Prior Period Adjustment**

The Library adopted Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, and No. 96, *Subscription-Based Information Technology Arrangements*, for the year ended December 31, 2023 (see Note 9). The implementation of this guidance resulted in changes to the reporting of right-to-use intangible assets, lease liabilities, subscription liabilities and the related notes to the financial statements. Our opinion was not modified with respect to this matter.

### **Basis of Opinions**

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

## **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for 12 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 GAAS 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 GAAS, we

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



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

## **Other Matters**

### *Required Supplementary Information*

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

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Library's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Sikich CPA LLC***

Naperville, Illinois  
November 1, 2024

**GENERAL PURPOSE EXTERNAL  
FINANCIAL STATEMENTS**

## **OAK PARK PUBLIC LIBRARY**

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

#### **For the period ending December 31, 2023**

As the Management of the Oak Park Public Library (the "Library"), we offer this Discussion and Analysis of the financial activities of the Library for the fiscal year ended December 31, 2023. This is designed to be read in conjunction with the information presented in the Annual Financial Report.

This Discussion and Analysis is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the Library's financial activities, (3) identify changes in the Library's financial position (its ability to address the next and subsequent year's challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

#### **General Background**

It is the *Vision* of the Oak Park Public Library to empower every voice in our community, and it is the *Mission* of the Library to share the information, services, and opportunities that fulfill Oak Park's aspirations. The Library has identified the community's *Values* as Diversity, Equity, and Inclusion; Civic Responsibility, Collaboration, Compassion, Gathering, and Participation; Access, Education, Knowledge, Intellectual Freedom, Literacy, Opportunity, and Privacy; and Accountability, Preservation, Sustainability, and Transparency. Informed by these community aspirations, the Library's four strategic priorities are anti-racism, engagement, learning, and stewardship.

#### **Using the Financial Section of this Annual Report**

The focus of the financial statements is (1) on the Library as a whole in the first section detailing Governmental Activities, and (2) on the major funds of the Library. The two perspectives, taken together, are intended to enable the reader to address relevant questions, broaden a basis for comparison, and enhance the Library's accountability.

#### **Governmental Activities Financial Statements**

The Governmental Activities Financial Statements are designed to provide readers with a broad overview of the Library's finances. The focus of the Statement of Net Position presents information on the total of all of the Library's assets and deferred outflows of resources and the total of all the Library's liabilities and deferred inflows of resources, with the difference reported as net position. The Library's deferred outflows of resources are pension-related items, and the deferred inflows of resources are deferred property taxes. This statement combines and consolidates the governmental funds' current financial resources (short term spendable resources, such as cash) with capital assets and long-term obligations using the accrual method of accounting and economic resources measurement focus. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Library is improving or deteriorating.

**Net Position**

The following table reflects the condensed Statement of Net Position.

## Statement of Net Position – Governmental Activities

	<b><u>December 31, 2022</u></b>	<b><u>December 31, 2023</u></b>
Current and Other Assets	23,442,991	18,118,305
Capital Assets	10,154,656	9,867,146
Total Assets	33,597,647	27,985,451
Deferred Outflows of Resources	541,207	3,671,561
<b>Total Assets and Deferred Outflows</b>	<b>\$34,138,854</b>	<b>\$31,657,012</b>
Current Liabilities	371,039	612,777
Noncurrent Liabilities	409,980	1,863,926
Total Liabilities	781,019	2,476,703
Deferred Inflows of Resources	14,175,818	10,534,203
<b>Total Liabilities and Deferred Inflows</b>	<b>\$14,956,837</b>	<b>\$13,010,906</b>
Net Position		
Net Investment in Capital Assets	10,154,656	9,742,901
Restricted – Children’s Programming	16,707	0
Restricted – Retirement Benefits	5,722,731	
Unrestricted	3,287,923	8,903,205
<b>Total Net Position</b>	<b>\$19,182,017</b>	<b>\$18,646,106</b>

The Library’s combined net position decreased by \$535,911, or 3%. A combination of factors contributed to this decrease that included increased expenditures. Current and Other Assets decreased by \$5,324,686 which was mainly due to a decrease of \$5,722,731 in the IMRF Net Pension Asset, as it reverted from a Net Pension Asset to a Net Pension Liability during fiscal year 2023. Property taxes Receivables decreased by \$1,781,249, which was a result of delayed property tax receipts from Cook County in fiscal year 2022, but this also resulted in an offsetting increase in the Library’s Cash balance of \$2,233,038. The Library also saw an increase in Deferred Outflows of Resources of \$3,130,154 and a decrease in Deferred Inflows of Resources of \$3,641,615, also as a result in the change in the IMRF pension amounts. For more detailed information, see the Statement of Net Position on page 4, Long-Term Debt on page 18-19, and Detailed Schedule of Expenditures - Budget and Actual on pages 37.38.

## Statement of Activities

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 cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused compensated absences).

The Governmental Activities Financial Statements describe functions of the Library that are principally supported by property taxes. The governmental activities of the Library reflect the Library's basic services including materials collections, readers' and users' services, programming, interlibrary loan, and outreach services.

## Statement of Activities - Governmental Activities

	<u>December 31, 2022</u>	<u>December 31, 2023</u>
<b>REVENUES</b>		
Program Revenues		
Charges for Services	26,514	52,188
Operating Grants/Contr.	<u>166,349</u>	<u>118,747</u>
Total Program Revenues	192,863	170,935
General Revenues		
Property Taxes	9,852,272	10,374,915
Replacement Taxes	523,354	435,384
Investment Income	61,186	255,184
Miscellaneous	<u>74,031</u>	<u>279,968</u>
Total General Revenues	10,510,843	11,345,451
<b>TOTAL REVENUES</b>	<b>\$10,703,706</b>	<b>\$11,516,386</b>
<b>EXPENSES</b>		
Culture and Recreation	9,666,567	12,049,493
Interest	<u>0</u>	<u>2,639</u>
<b>TOTAL EXPENSES</b>	<b>\$9,666,567</b>	<b>\$12,052,132</b>
Change in Net Position	1,037,139	(535,746)
NET POSITION, JANUARY 1	18,144,878	19,182,017
Change in accounting principal/PPA	0	(165)
NET POSITION, JANUARY 1, RESTATED	18,144,878	19,181,852
<b>NET POSITION, DECEMBER 31</b>	<b>\$19,182,017</b>	<b>\$18,665,220</b>

Total General Revenues increased by \$834,608 overall (7.9%), with revenue from property taxes increasing by \$522,643 (5.3%) and a slight decrease in the replacement tax revenues of \$87,970 (13.4%). Investment income significantly increased, \$193,998 (317%), due to substantial increase in interest rates for investments. Miscellaneous Income increased \$205,937 (278%) due to two one-time bequests received. Some revenue is unpredictable as distributions are managed at the County and State level, and return on investments are dictated by variable rates. Expenses for Culture and recreation increased by \$2,382,926 (24.7%) further putting strain on the Library's position that could possibly lead to a potential deficit in General Revenues. For more detailed information, see the Statement of Activities on page 5.

### **Fund Financial Statements**

Traditional users of governmental financial statements will find the Fund Financial Statements to be familiar. The focus of the presentation is on major funds rather than fund types. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Library, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Balance Sheet shows two categories of funds for the Library: General and Nonmajor funds.

Because the focus of Governmental Funds is narrower than Government Activities Financial Statements, it is useful to compare the information presented for Governmental Funds with similar information presented for Governmental Activities. By doing so, readers may better understand the long-term impact of the Library's near-term financing decisions. Both the Fund Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate this comparison between Governmental Funds and Governmental Activities because of the different measurement focus (current financial resources versus total economic resources).

Governmental Funds are used to account for essentially the same functions as governmental activities in the Governmental Activities Financial Statements. However, Fund Financial Statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Library's near-term financing requirements.

The General Fund, the Library's only major fund, is the primary operating fund and the largest funding source of day-to-day service delivery. As of December 31, 2023, fund balance \$6,968,944 decreased by \$344,941 compared to December 31, 2022. This resulted from a \$1,343,935 increase in expenditures. Actual revenue came in over budget by \$1,018,860 (9%) as a result of a 1% increase in tax revenue, 76% increase in investments, 66% increase in property replacement tax, 100% increase in Intergovernmental Grants, 66% increase in charges for services and 85% increase in miscellaneous (Others and Gifts). Actual Expenditures were below Budget by \$202,843 (2%) as a result of debt service not being budgeted for and a 23% decrease in Capital Outlay.

The Library also maintains one nonmajor funds: Library Art Fund. This nonmajor governmental fund are presented in a Combining Balance Sheet as well as a Combining Statement of Revenues, Expenditures, and Changes in Fund Balances on pages 35-36 of the report.

The Oak Park Public Library uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. As of December 31, 2023, the governmental funds (as presented on the balance sheet on page 6) had a combined total fund balance of \$6,971,849. This reflects a decrease of \$344,797 from the prior year.

### Notes to the Financial Statements

The Notes to Financial Statements provide additional information that is essential to a full understanding of the data provided in the governmental and fund financial statements. The notes to the financial statements can be found on pages 10-26 of the report.

### Budgetary Highlights

The Library adopts an annual budget that includes its general (operating) fund as well as a capital budget plan. A Schedule of Revenues, Expenditures, and Changes in Fund Balance has been provided to demonstrate compliance with the budget. During the budgeting process, management and the Board of Library Trustees review the current and prior years and project into future years in order to develop the annual budget.

### Capital Assets

The following reflects the Library's capital asset balances as of December 31, 2022 and December 31, 2023:

	<u>December 31, 2022</u>	<u>December 31, 2023</u>
Capital Assets Not Depreciated – Land	<b>753,500</b>	<b>753,500</b>
Capital Assets Being Depreciated		
Art and Historic Collections	256,030	256,030
Buildings and Improvements	27,598,737	28,098,971
Machinery and Equipment	<u>3,382,849</u>	<u>3,470,428</u>
<b>Total Capital Assets Being Depreciated</b>	<b>\$31,237,616</b>	<b>\$31,825,429</b>
Capital Assets Being -Amortized		
Building	64,908	79,196
Machinery and Equipment	61,838	61,838
Software	<u>105,014</u>	<u>111,940</u>
<b>Total Capital Assets Being Amortized</b>	<b>\$231,760</b>	<b>\$252,974</b>
Less Accumulated Depreciation		
Art and Historic Collections	229,780	232,780
Buildings and Improvements	18,739,041	19,658,484
Machinery and Equipment	<u>2,867,639</u>	<u>2,977,670</u>
<b>Total Accumulated Depreciation</b>	<b>\$21,836,460</b>	<b>\$22,868,934</b>
Less Accumulated Amortization		
Buildings	16,227	32,401
Machinery and Equipment	5,136	20,528
Software	<u>0</u>	<u>42,895</u>
<b>Total Accumulated Amortization</b>	<b>\$21,363</b>	<b>\$95,824</b>

**Total Tangible and Intangible Assets  
Being Depreciated**

**\$9,611,553**

**\$9,113,646**

**Net Capital Assets**

**\$10,328,929**

**\$9,867,146**

See Note 4 for further information regarding capital assets.

**Long-Term Debt**

The Library has three general categories of long-term obligations: staff benefits for compensated absences, liabilities associated with long-term agreements (leases and software) and pension/OPEB liabilities.

Changes in Long-Term Debt:

	<b><u>December 31, 2022</u></b>	<b><u>December 31, 2023</u></b>
Compensated Absences	149,282	159,511
Lease Liability	105,482	88,306
SBITA Liability	70,824	35,939
Net Pension Liability	0	1,309,466
Total OPEB Liability	<u>260,698</u>	<u>270,704</u>
<b><u>Total Long-Term Liabilities</u></b>	<b><u>\$586,286</u></b>	<b><u>\$1,863,926</u></b>

See Note 5 for further details regarding long-term debt.

**Contacting the Library's Financial Management**

This financial report is designed to provide our citizens with a general overview of the Library's finances and to demonstrate accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Billy Treece, Director of Finance & Human Resources, Oak Park Public Library, 834 Lake Street, Oak Park, IL, 60301.



## **BASIC FINANCIAL STATEMENTS**

**OAK PARK PUBLIC LIBRARY  
OAK PARK, ILLINOIS**

STATEMENT OF NET POSITION

December 31, 2023

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments	\$ 7,144,980
Receivables, net of allowance	
Property taxes	10,666,196
Accounts	19,991
IPBC terminal reserve	176,541
Prepaid items	110,597
Capital assets	
Capital assets not being depreciated/amortized	753,500
Capital assets being depreciated/amortized, net of accumulated depreciation/amortization	<u>9,113,646</u>
Total assets	<u>27,985,451</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension items - IMRF	<u>3,671,561</u>
Total deferred outflows of resources	<u>3,671,561</u>
Total assets and deferred outflows of resources	<u>31,657,012</u>
<b>LIABILITIES</b>	
Accounts payable	418,733
Accrued payroll	147,666
Accrued interest payable	524
Unearned revenue	45,854
Noncurrent liabilities	
Due within one year	172,071
Due in more than one year	<u>1,691,855</u>
Total liabilities	<u>2,476,703</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred property taxes	<u>10,534,203</u>
Total deferred inflows of resources	<u>10,534,203</u>
Total liabilities and deferred inflows of resources	<u>13,010,906</u>
<b>NET POSITION</b>	
Net investment in capital assets	9,742,901
Unrestricted	<u>8,903,205</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 18,646,106</u></u>

See accompanying notes to financial statements.



**OAK PARK PUBLIC LIBRARY  
OAK PARK, ILLINOIS**

**BALANCE SHEET  
GOVERNMENTAL FUNDS**

December 31, 2023

	<b>General</b>	<b>Total Nonmajor Funds</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and investments	\$ 7,142,075	\$ 2,905	\$ 7,144,980
Receivables			
Property tax	10,666,196	-	10,666,196
Accounts	19,991	-	19,991
IPBC terminal reserve	176,541	-	176,541
Prepaid items	110,597	-	110,597
<b>TOTAL ASSETS</b>	<b>\$ 18,115,400</b>	<b>\$ 2,905</b>	<b>\$ 18,118,305</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 418,733	\$ -	\$ 418,733
Accrued payroll	147,666	-	147,666
Unearned revenue	45,854	-	45,854
Total liabilities	612,253	-	612,253
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable property taxes	10,534,203	-	10,534,203
Total deferred inflows of resources	10,534,203	-	10,534,203
Total liabilities and deferred inflows of resources	11,146,456	-	11,146,456
<b>FUND BALANCES</b>			
Nonspendable			
Prepaid items	110,597	-	110,597
Assigned			
Subsequent year's budget	1,119,865	-	1,119,865
Art fund	-	2,905	2,905
Unassigned	5,738,482	-	5,738,482
Total fund balances	6,968,944	2,905	6,971,849
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 18,115,400</b>	<b>\$ 2,905</b>	<b>\$ 18,118,305</b>

See accompanying notes to financial statements.

**OAK PARK PUBLIC LIBRARY  
OAK PARK, ILLINOIS**

**RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION**

December 31, 2023

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<b>FUND BALANCE OF GOVERNMENTAL FUNDS</b>	<b>\$ 6,971,849</b>
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	9,867,146
The net pension liability of the Library's IMRF pension plan is included in the governmental activities in the statement of net position	(1,309,466)
Deferred outflows of resources related to pensions are not a current financial resource and, therefore, are not reported in the governmental funds	
Illinois Municipal Retirement Fund	3,671,561
Total OPEB liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	(270,704)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Lease liability	(88,306)
SBITA liability	(35,939)
Interest payable	(524)
Compensated absences	(159,511)
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ 18,646,106</u></b>

See accompanying notes to financial statements.

**OAK PARK PUBLIC LIBRARY  
OAK PARK, ILLINOIS**

**STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2023

	<b>General</b>	<b>Total Nonmajor Funds</b>	<b>Total</b>
<b>REVENUES</b>			
Taxes			
Property	\$ 10,374,915	\$ -	\$ 10,374,915
Replacement	435,384	-	435,384
Intergovernmental			
Grants	118,747	-	118,747
Charges for services	50,697	-	50,697
Fees, fines and penalties	1,491	-	1,491
Investment income	255,040	144	255,184
Miscellaneous			
Other	10,907	-	10,907
Gifts	269,061	-	269,061
Total revenues	11,516,242	144	11,516,386
<b>EXPENDITURES</b>			
Current			
Culture and recreation	10,953,139	-	10,953,139
Capital outlay	819,612	-	819,612
Debt service			
Interest and fiscal charges	2,181	-	2,181
Principal retirement	73,275	-	73,275
Total expenditures	11,848,207	-	11,848,207
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	(331,965)	144	(331,821)
<b>OTHER FINANCING SOURCES (USES)</b>			
Lease issuance	14,288	-	14,288
SBITA issuance	6,926	-	6,926
Total other financing sources (uses)	21,214	-	21,214
<b>NET CHANGE IN FUND BALANCES</b>			
	(310,751)	144	(310,607)
<b>FUND BALANCES, JANUARY 1</b>			
	7,313,885	2,761	7,316,646
Change in accounting principle	(34,190)	-	(34,190)
<b>FUND BALANCE, JANUARY 1, RESTATED</b>			
	7,279,695	2,761	7,282,456
<b>FUND BALANCES, DECEMBER 31</b>			
	\$ 6,968,944	\$ 2,905	\$ 6,971,849

See accompanying notes to financial statements.

**OAK PARK PUBLIC LIBRARY  
OAK PARK, ILLINOIS**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE TO THE GOVERNMENTAL  
ACTIVITIES IN THE STATEMENT OF ACTIVITIES**

For the Year Ended December 31, 2023

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<b>NET CHANGE IN FUND BALANCES -</b>	
<b>TOTAL GOVERNMENTAL FUNDS</b>	\$ (310,607)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	609,029
Depreciation and amortization in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds	(1,106,936)
The issuance of long-term debt and related costs are shown on the fund financial statements as other financing sources (uses) and current expenditures, but are recorded as long-term liabilities and deferred outflows of resources on the government-wide statements	
Issuance of lease liability	(14,288)
Issuance of SBITA liability	(6,926)
The repayment of the principal portion of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	
Lease liability	31,464
SBITA liability	41,811
The change in accrued interest payable is reported as interest expense on the statement of activities	(458)
The change in deferred inflows and outflows of resources for IMRF net pension liabilities/assets are reported only in the statement of activities	7,273,597
The change in the IMRF net pension liability/asset are only reported in the statement of activities	(7,032,197)
The change in total OPEB liabilities are reported only in the statement of activities	(10,006)
The change in certain liabilities are reported as expenses on the statement of activities	
Compensated absences	(10,229)
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<u><u>\$ (535,746)</u></u>

See accompanying notes to financial statements.

**OAK PARK PUBLIC LIBRARY  
OAK PARK, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS**

December 31, 2023

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the Oak Park Public Library, Oak Park, Illinois (the Library) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Library's accounting policies are described below.

**a. Reporting Entity**

The Library is a library corporation governed by an elected seven-member Board of Trustees. As required by GAAP, these financial statements present the Library and any existing component units. Currently, the Library does not have any component units and based on criteria of GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - an Amendment of GASB Statements No. 14 and No. 34*, the Library has been determined not to be a component unit of the Village of Oak Park, Illinois (the Village). The Friends of the Oak Park Library, while a potential component unit, is not significant to the Library and, therefore, has been excluded from its reporting entity.

**b. Fund Accounting**

The accounts of the Library are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

All funds are classified as governmental funds.

**c. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of activities and the statement of net position) report information on all of the activities of the Library. Governmental activities normally are supported by taxes and intergovernmental revenues.



**OAK PARK PUBLIC LIBRARY**

**OAK PARK, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**c. Government-Wide and Fund Financial Statements (Continued)**

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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 shared revenues that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The Library reports the following major governmental fund:

The General Fund is the Library's primary operating fund. It accounts for all financial resources of the Library, except those accounted for in another fund.

**d. Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter (60 days for property taxes) to pay liabilities of the current period.

The Library recognizes property taxes when they become both measurable and available in the year intended to finance. A one-month availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are property taxes and investment income. Fine revenue is not susceptible to accrual because generally it is not measurable until received in cash.

**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****NOTES TO FINANCIAL STATEMENTS (Continued)**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****d. Basis of Accounting (Continued)**

The Library reports unearned revenue and unavailable/deferred revenue on its financial statements. Unavailable/deferred revenues arise when a potential revenue does not meet both the measurable and available criteria or year intended to finance criteria for recognition in the current period under the modified accrual basis of accounting. Unearned revenue arises when a revenue is measurable but not earned under the accrual basis of accounting. Unearned revenues also arise when resources are received by the Library before it has a legal claim to them or prior to the provision of services, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Library has a legal claim to the resources, the liability and deferred inflows of resource for unearned and unavailable/deferred revenue are removed from the financial statements and revenue is recognized.

**e. Investments**

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Library categorizes the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. At December 31, 2023, the Library held no investments subject to fair value measurement.

**f. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items.

**g. Capital Assets**

Capital assets, which include land, buildings and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Library as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****NOTES TO FINANCIAL STATEMENTS (Continued)****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****g. Capital Assets (Continued)**

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Buildings and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and building improvements	5-50
Machinery and equipment	5-20
Artwork	10

Intangible assets represent the Library's right-to-use a leased asset. These intangible assets, as defined by GASB Statement No. 87, *Leases*, and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, are for lease contracts of nonfinancial assets including buildings, equipment, and software.

**h. Compensated Absences**

Vested or accumulated vacation, including related Social Security and Medicare, that is owed to retirees or terminated employees is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements. Vested or accumulated vacation of governmental activities at the government-wide level is recorded as an expense and liability as the benefits accrue to active employees. Sick leave is not paid out upon separation.

**i. Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities column.

**j. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources.

**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****NOTES TO FINANCIAL STATEMENTS (Continued)**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****j. Deferred Outflows/Inflows of Resources (Continued)**

This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**k. Fund Equity/Net Position**

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. None of the restricted fund balance result from enabling legislation adopted by the Library. Committed fund balance is constrained by formal actions of the Library's Board of Trustees, which is considered the Library's highest level of decision-making authority. Formal actions include resolutions and ordinances approved by the Library Board of Trustees. Assigned fund balance represents amounts constrained by the Library's intent to use them for a specific purpose. The Library Board of Trustees has delegated the authority to assign fund balance to the Executive Director. Any residual fund balance of the General Fund or deficit fund balances in other funds are reported as unassigned.

The Library'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. Additionally, if different levels of unrestricted funds are available for spending, the Library considers committed funds to be expended first followed by assigned and then unassigned funds.

In the government-wide financial statements, restricted net positions are legally restricted by outside parties for a specific purpose. None of the Library's restricted net positions are restricted as a result of enabling legislation adopted by the Library. Net investment in capital assets is the book value of the Library's capital assets, net of any outstanding debt that was issued to construct or acquire the capital assets.

**l. Accounting Estimates**

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

**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****NOTES TO FINANCIAL STATEMENTS (Continued)**

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**2. DEPOSITS AND INVESTMENTS**

Permitted Deposits and Investments - Statutes authorize the Library to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services and The Illinois Funds.

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, and thus, reports all investments at amortized cost rather than fair value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The pool had a Standard and Poor's AAA rating as December 31, 2023. The relationship between the Library and the investment agent is a direct contractual relationship and the investments are not supported by a transferable instrument that evidences ownership or creditorship. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

a. Deposits

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Library's deposits may not be returned to it. To limit its exposure, the Library's investment policy requires that deposits be insured or collateralized by U.S. Government obligations or U.S. Government agency obligations. As of December 31, 2023, no bank balances were uncollateralized.

b. Investments

In accordance with its investment policy, the Library limits its exposure to interest rate risk by structuring the portfolio so that securities mature concurrent with cash needs. The investment policy requires the Library to maintain investments to meet liquidity needs for the current month plus three months (based on forecasted needs) and any reasonably anticipated special needs, and to structure the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****NOTES TO FINANCIAL STATEMENTS (Continued)**

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**2. DEPOSITS AND INVESTMENTS (Continued)****b. Investments (Continued)**

The Library limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government. The Illinois Funds are rated AAA by Standard and Poor's.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Library will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Library's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Library's agent separate from where the investment was purchased or by the trust department of the bank where purchased, in the Library's name. The Illinois Funds are not subject to custodial credit risk.

Concentration of credit risk is the risk that the Library has a high percentage of their investments invested in one type of investment. The Library's investment policy does not specifically address concentration of credit risk.

**3. RECEIVABLES - TAXES**

Property taxes for 2023 attach as an enforceable lien on January 1, 2023, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about February 1, 2024 and October 1, 2024, and are payable in two installments, on or about March 1, 2024 and November 1, 2024. The County collects such taxes and remits them periodically. As the 2023 tax levy is intended to fund expenditures for the 2024 fiscal year, these taxes are reported as unavailable/deferred revenue as of December 31, 2023. The County's due date for the second installment of the 2022 tax year was extended to December 31, 2023, which resulted in additional property tax receivables.

**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****NOTES TO FINANCIAL STATEMENTS (Continued)****4. CAPITAL ASSETS**

The following is a summary of capital asset activity during the fiscal year:

	Balances January 1, Restated*	Increases	Decreases	Balances December 31
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital assets not being depreciated				
Land	\$ 753,500	\$ -	\$ -	\$ 753,500
Total capital assets not being depreciated	753,500	-	-	753,500
Tangible capital assets being depreciated				
Art and historic collections	256,030	-	-	256,030
Buildings	24,277,591	-	-	24,277,591
Building improvements	3,321,146	500,234	-	3,821,380
Machinery and equipment	3,382,849	87,581	-	3,470,428
Total tangible capital assets being depreciated	31,237,616	587,815	-	31,825,429
Intangible capital assets being amortized				
Buildings	64,908	14,288	-	79,196
Machinery and equipment	61,838	-	-	61,838
Software	105,014	6,926	-	111,940
Total intangible capital assets being amortized	231,760	21,214	-	252,974
Less accumulated depreciation for				
Art and historic collections	229,780	3,000	-	232,780
Buildings	16,097,271	805,200	-	16,902,804
Building improvements	2,641,770	114,244	-	2,755,680
Machinery and equipment	2,867,639	110,031	-	2,977,670
Total accumulated depreciation	21,836,460	1,032,475	-	22,868,934
Less accumulated amortization for				
Buildings	16,227	16,174	-	32,401
Machinery and equipment	5,136	15,392	-	20,528
Software	-	42,895	-	42,895
Total accumulated amortization	21,363	74,461	-	95,824
Total tangible and intangible capital assets being depreciated and amortized, net	9,611,553	(497,907)	-	9,113,646
<b>GOVERNMENTAL ACTIVITIES</b>				
CAPITAL ASSETS, NET	\$ 10,365,053	\$ (497,907)	\$ -	\$ 9,867,146

\*Beginning balances for governmental activities were restated in connection with the implementation of GASB Statement No. 87, *Leases*, and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****NOTES TO FINANCIAL STATEMENTS (Continued)****4. CAPITAL ASSETS (Continued)**

Depreciation and amortization expense was charged to functions/programs of the governmental activities as follows:

**GOVERNMENTAL ACTIVITIES**

Culture and recreation	<u>\$ 1,106,936</u>
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**5. LONG-TERM DEBT****a. Changes in Long-Term Debt**

The following is a summary of changes in long-term liabilities for the year ended December 31, 2023:

	Balances January 1, Restated*	Additions	Retirements	Balances December 31	Current Portion
Compensated absences	\$ 149,282	\$ 84,870	\$ 74,641	\$ 159,511	\$ 79,756
Lease liability	105,482	14,288	31,464	88,306	30,569
SBITA liability	70,824	6,926	41,811	35,939	33,612
Net pension liability	-	1,309,466	-	1,309,466	-
Total OPEB liability	260,698	10,006	-	270,704	28,134
<b>TOTAL LONG-TERM LIABILITIES</b>	<u>\$ 586,286</u>	<u>\$ 1,425,556</u>	<u>\$ 147,916</u>	<u>\$ 1,863,926</u>	<u>\$ 172,071</u>

\*Beginning balances for governmental activities were restated in connection with the implementation of GASB Statement No. 87, *Leases*, and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

Compensated absences, total OPEB liability, and the net pension liability are liquidated by the General Fund.

**b. Leases**

In accordance with GASB Statement No. 87, *Leases*, the Library's lessee activity is as follows:

The Library has entered into three lease arrangements for the right-to-use office equipment (copier and postage machine) and a building. Payments ranging from \$452 to \$1,370 are due in monthly or quarterly installments through December 31, 2026. The total intangible right-to-use assets acquired under these arrangements is \$141,034. Total principal payments made during the fiscal year on these arrangements was \$31,464. As of December 31, 2023, the lease liability associated with this arrangement is \$88,306.



**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****NOTES TO FINANCIAL STATEMENTS (Continued)****5. LONG-TERM DEBT (Continued)****b. Leases (Continued)**

Annual debt service requirements to maturity are as follows:

Fiscal Year	Governmental Activities	
	Lease Liability	
	Principal	Interest
2024	\$ 30,569	\$ 1,578
2025	31,194	954
2026	26,543	321
<b>TOTAL</b>	<b>\$ 88,306</b>	<b>\$ 2,853</b>

**c. Subscription-Based Information Technology Arrangements**

In accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, the Library's SBITA activity is as follows:

As of December 31, 2023, the Library had 3 active subscriptions. The subscriptions have annual payments that range from \$2,383 to \$32,400 and interest rates that range from 3.214% to 3.275%. As of December 31, 2023, the total combined value of the subscription liability is \$35,939. The combined value of the right to use asset, as of December 31, 2023, of \$111,940 with accumulated amortization of \$42,895 is included within the right-to-use Intangible Asset found in Note 4.

Annual debt service requirements to maturity are as follows:

Fiscal Year	Governmental Activities	
	Lease Liability	
	Principal	Interest
2024	\$ 33,612	\$ 1,171
2025	2,327	57
<b>TOTAL</b>	<b>\$ 35,939</b>	<b>\$ 1,228</b>

**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****NOTES TO FINANCIAL STATEMENTS (Continued)**

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**6. RISK MANAGEMENT**

The Library is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; illnesses of employees; and natural disasters. These risks, except for employee health insurance, are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three fiscal years.

**Intergovernmental Personnel Benefit Cooperative**

The Library participates in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC is a public entity risk pool established by certain units of local government in Illinois to administer some or all of the personnel benefit programs (primarily medical, dental and life insurance coverage) offered by these members to their officers and employees and to the officers and employees of certain other governmental, quasi-governmental and nonprofit public service entities.

IPBC maintains specific reinsurance coverage for claims in excess of \$50,000 per individual employee participant. The Library pays premiums to IPBC based upon current employee participation and its prior experience factor with the pool. Current year overages or underages for participation in the pool are adjusted into the subsequent years experience factor for premiums.

IPBC receives, processes and pays such claims as may come within the benefit program of each member. Management consists of a Board of Directors comprised of one appointed representative from each member. In addition, there are two officers: a Benefit Administrator and a Treasurer. The Library does not exercise any control over the activities of IPBC beyond its representation on the Board of Directors.

**7. EMPLOYEE RETIREMENT SYSTEM**

The Library contributes, through the Village, to the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system. However, the Library's participation in IMRF is equivalent to a cost sharing multiple-employer pension plan since only one actuarial valuation is performed for both the Village and the Library combined. All disclosures for an agent plan can be found in the Village's annual comprehensive financial report.

**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****NOTES TO FINANCIAL STATEMENTS (Continued)****7. EMPLOYEE RETIREMENT SYSTEM (Continued)**Illinois Municipal Retirement Fund*Plan Administration*

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable. Investments are reported at fair value.

*Plan Membership*

At December 31, 2022, the IMRF membership consisted of:

Inactive plan members currently receiving benefits	473
Inactive plan members entitled to but not yet receiving benefits	284
Active plan members	<u>274</u>
<b>TOTAL</b>	<b><u><u>1,031</u></u></b>

The IMRF data included in the table above includes membership of both the Village and the Library.

*Benefits Provided*

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. 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 members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****NOTES TO FINANCIAL STATEMENTS (Continued)**

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**7. EMPLOYEE RETIREMENT SYSTEM (Continued)**Illinois Municipal Retirement Fund (Continued)*Contributions*

Participating members are required to contribute 4.50% of their annual salary to IMRF. The Library is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the fiscal year ending December 31, 2023 was 2.73%.

*Net Pension Liability*

At December 31, 2023, the Library reported a net pension liability of \$1,309,466 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Library's proportion of the net pension liability was based on the Library's actual contribution to the plan for the year ended December 31, 2023, relative to the contributions of the Village, actuarially determined. The Library has determined that the actual contributions in fiscal year 2023 are appropriate as the basis because they are representative of both current and future contributions. At December 31, 2023, the Library's proportion was 30.84% of the total contribution to the plan.

*Actuarial Assumptions*

The Library's net pension liability was measured as of December 31, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2022
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Asset valuation method	Fair value

**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****NOTES TO FINANCIAL STATEMENTS (Continued)**

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**7. EMPLOYEE RETIREMENT SYSTEM (Continued)**Illinois Municipal Retirement Fund (Continued)*Actuarial Assumptions (Continued)*

Retirement age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

Mortality: For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020.

*Discount Rate*

The discount rate used to measure the IMRF total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Library contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources*

For the year ended December 31, 2023, the Library recognized pension expense of \$564,980 for IMRF.

**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****NOTES TO FINANCIAL STATEMENTS (Continued)****7. EMPLOYEE RETIREMENT SYSTEM (Continued)**Illinois Municipal Retirement Fund (Continued)*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources  
(Continued)*

At December 31, 2023, the Library reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 371,757	\$ -
Changes in assumption	-	-
Net difference between projected and actual earnings on pension plan investments	3,136,920	-
Contributions subsequent to measurement date	162,884	-
	<hr/>	<hr/>
TOTAL	\$ 3,671,561	\$ -

\$162,884 reported as deferred outflows of resources related to pensions resulted from library contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ending December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense by the Library as follows:

<u>Year Ending December 31,</u>	
2024	\$ 128
2025	613,515
2026	1,043,691
2027	1,851,343
	<hr/>
TOTAL	\$ 3,508,677

**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****NOTES TO FINANCIAL STATEMENTS (Continued)**

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**7. EMPLOYEE RETIREMENT SYSTEM (Continued)**Illinois Municipal Retirement Fund (Continued)*Discount Rate Sensitivity*

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) calculated using the discount rate of 7.25% as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 5,420,695	\$ 1,309,466	\$ (1,998,924)

**8. OTHER POSTEMPLOYMENT BENEFITS****a. Plan Description**

In addition to providing the pension benefits described in Note 7, the Library provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the Library and can be amended by the Library through its personnel manual, except for the implicit subsidy which is governed by the State Legislature and ILCS. The plan does not issue a separate report. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The activity of the plan is reported in the Library's governmental activities.

**b. Benefits Provided**

The Library provides continued health insurance coverage at the active employee rates to all eligible retirees in accordance with ILCS, which creates an implicit subsidy of retiree health insurance since the retiree does not pay an age adjusted premium. To be eligible for benefits, an employee must qualify for retirement under the Library's retirement plan. The benefit levels are the same as those afforded to active employees. Once reaching Medicare age, retirees are covered by a Medicare supplement plan as opposed to the Library's active employee health plan. Retirees contribute 100% of premiums.

**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****NOTES TO FINANCIAL STATEMENTS (Continued)****8. OTHER POSTEMPLOYMENT BENEFITS (Continued)****c. Membership**

At December 31, 2022 (most recent census available), membership consisted of:

Inactive employees currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>73</u>
 TOTAL	 <u><u>74</u></u>
 Participating employers	 <u>1</u>

**d. Total OPEB Liability**

The Library's total OPEB liability of \$270,704 was measured as of December 31, 2023 and was determined by an actuarial valuation as of January 1, 2023.

The total OPEB liability at December 31, 2023, as determined by an actuarial valuation as of January 1, 2022, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified. The total OPEB liability was rolled forward by the actuary using updating procedures to December 31, 2023, including updating the discount rate at December 31, 2023, as noted below.

Actuarial cost method	Entry-age normal
Actuarial value of assets	Not applicable
Salary increases	4.00%
Discount rate	4.00%
Healthcare cost trend rates	5.50% initial, to an ultimate trend of 4.50%

The discount rate used in the determination of the total OPEB liability is based on the municipal bond rate. The municipal bond rate was based on the S&P Municipal Bond 20 Year High-Grade Rate Index at December 31, 2023.

Mortality rates follow the PubG.H-2010 Mortality Table - General.



**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****NOTES TO FINANCIAL STATEMENTS (Continued)****8. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

## e. Changes in the Total OPEB Liability

	Total OPEB Liability
	<u>\$ 260,698</u>
BALANCES AT JANUARY 1, 2023	
Changes for the period	
Service cost	22,897
Interest	10,630
Difference between expected and actual experience	-
Changes in assumptions	4,613
Benefit payments	<u>(28,134)</u>
Net changes	<u>10,006</u>
BALANCES AT DECEMBER 31, 2023	<u>\$ 270,704</u>

Changes in assumptions for 2023 were in relation to changes in the discount rate.

## f. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the Library calculated using the discount rate of 4.00% as well as what the Library total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.00%) or 1 percentage point higher (5.00%) than the current rate:

	1% Decrease (3.00%)	Current Discount Rate (4.00%)	1% Increase (5.00%)
Total OPEB liability	\$ 286,192	\$ 270,704	\$ 256,146

**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****NOTES TO FINANCIAL STATEMENTS (Continued)**

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**8. OTHER POSTEMPLOYMENT BENEFITS (Continued)****f. Rate Sensitivity (Continued)**

The table below presents the total OPEB liability of the Library calculated using the healthcare rate of 4.50% to 5.50% as well as what the Library's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease	Current Healthcare Rate	1% Increase
Total OPEB liability	\$ 250,418	\$ 270,704	\$ 293,547

**g. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended December 31, 2023, the Library recognized OPEB expense of \$10,006. Under GASB Statement No. 75, plans that qualify for the Alternative Measurement Method, changes to the OPEB liability are not permitted to be included in deferred outflows of resources or deferred inflows of resources related to OPEB. These changes will be immediately recognized through OPEB expense.

**9. CHANGE IN ACCOUNTING PRINCIPLE/PRIOR PERIOD ADJUSTMENT**

For the fiscal year ended December 31, 2023, the Library implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. With the implementation, the Library is required to record the beginning net position associated with the right-to-use asset and SBITA liability.

For the fiscal year ended December 31, 2023, the Library recorded a prior period adjustment in order to record the lease liability and related right-to-use asset under GASB Statement No. 87, *Leases*.

**OAK PARK PUBLIC LIBRARY****OAK PARK, ILLINOIS****NOTES TO FINANCIAL STATEMENTS (Continued)****9. CHANGE IN ACCOUNTING PRINCIPLE/PRIOR PERIOD ADJUSTMENT  
(Continued)**

The beginning net position/fund balance of the following opinion units have been restated to reflect the new guidance as follows:

**GOVERNMENTAL ACTIVITIES**

BEGINNING NET POSITION, AS PREVIOUSLY REPORTED	<u>\$ 19,182,017</u>
Recording of Right-to-Use SBITA Asset	105,014
Recording of SBITA Liability	(70,824)
Recording of Right-to-Use Lease Asset	126,746
Recording of Accumulated Amortization	(21,363)
Recording of Accrued Interest Payable	(66)
Recording of Lease Liability	(105,482)
Derecognizing Prepaid Items	<u>(34,190)</u>
Total Net Restatement	<u>(165)</u>
BEGINNING NET POSITION, AS RESTATED	<u>\$ 19,181,852</u>

**GENERAL FUND**

BEGINNING FUND BALANCE, AS PREVIOUSLY REPORTED	<u>\$ 7,313,885</u>
Derecognizing Prepaid Items	<u>(34,190)</u>
Total Net Restatement	<u>(34,190)</u>
BEGINNING FUND BALANCE, AS RESTATED	<u>\$ 7,279,695</u>

## **REQUIRED SUPPLEMENTARY INFORMATION**

**OAK PARK PUBLIC LIBRARY  
OAK PARK, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND

December 31, 2023

	<b>Original and Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>		
Taxes		
Property	\$ 10,227,382	\$ 10,374,915
Replacement	150,000	435,384
Intergovernmental		
Grants	-	118,747
Charges for services	13,000	50,697
Fees, fines and penalties	5,000	1,491
Investment income	60,000	255,040
Miscellaneous		
Other	2,000	10,907
Gifts	40,000	269,061
	<hr/>	<hr/>
Total revenues	10,497,382	11,516,242
<b>EXPENDITURES</b>		
Current		
Culture and recreation	10,984,050	10,953,139
Capital outlay	1,067,000	819,612
Debt service		
Interest and fiscal charges	-	2,181
Principal retirement	-	73,275
	<hr/>	<hr/>
Total expenditures	12,051,050	11,848,207
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		
	<hr/> (1,553,668) <hr/>	<hr/> (331,965) <hr/>
<b>OTHER FINANCING SOURCES (USES)</b>		
Lease issuance	-	14,288
SBITA issuance	-	6,926
	<hr/>	<hr/>
Total other financing sources (uses)	-	21,214
<b>NET CHANGE IN FUND BALANCE</b>		
	<hr/> <u>\$ (1,553,668)</u> <hr/>	<hr/> <u>(310,751)</u> <hr/>
FUND BALANCE, JANUARY 1		7,313,885
Change in accounting principle		<hr/> (34,190) <hr/>
FUND BALANCE, JANUARY 1, RESTATED		<hr/> 7,279,695 <hr/>
<b>FUND BALANCE, DECEMBER 31</b>		<hr/> <u><u>\$ 6,968,944</u></u> <hr/>

(See independent auditor's report.)

**OAK PARK PUBLIC LIBRARY  
OAK PARK, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND**

Last Nine Fiscal Years

<b>FISCAL YEAR ENDED DECEMBER 31,</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Actuarially determined contribution	\$ 468,456	\$ 430,833	\$ 474,700	\$ 417,097	\$ 286,942	\$ 422,488	\$ 418,245	\$ 288,620	\$ 162,884
Contributions in relation to the actuarially determined contribution	468,456	430,833	474,700	417,097	286,942	422,488	418,245	288,620	162,884
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Covered payroll	\$ 3,305,970	\$ 2,866,487	\$ 3,415,108	\$ 4,291,121	\$ 4,711,691	\$ 4,795,551	\$ 5,014,928	\$ 5,191,007	\$ 5,966,447
Contributions as a percentage of covered payroll	14.17%	15.03%	13.90%	9.72%	6.09%	8.81%	8.34%	5.56%	2.73%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was aggregate entry-age normal; the amortization method was level percent of payroll, closed and the amortization period was 21 years; the asset valuation method was five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.85% to 13.75% compounded annually and inflation of 2.25%.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**OAK PARK PUBLIC LIBRARY  
OAK PARK, ILLINOIS**

SCHEDULE OF THE EMPLOYER'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY  
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Nine Fiscal Years

<b>MEASUREMENT DATE DECEMBER 31,</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Employer's proportion of net pension liability (asset)	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	23.00%	30.84%
Employer's proportionate share of net pension liability (asset)	\$ 614,859	\$ 1,954,393	\$ 1,627,004	\$ (1,282,549)	\$ 2,329,991	\$ (265,853)	\$ (2,667,640)	\$ (5,722,731)	\$ 1,309,466
Employer's covered payroll	3,178,940	3,305,969	3,301,951	3,271,613	3,449,811	3,668,104	3,781,060	3,924,437	5,532,986
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	19.34%	59.12%	49.27%	(39.20%)	67.54%	(7.25%)	(70.55%)	(145.82%)	23.67%
Plan fiduciary net position as a percentage of the total pension liability	97.40%	91.96%	93.46%	105.18%	91.14%	100.98%	109.64%	120.05%	96.67%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**OAK PARK PUBLIC LIBRARY  
OAK PARK, ILLINOIS**

SCHEDULE OF CHANGES IN THE EMPLOYER'S  
TOTAL OPEB LIABILITY AND RELATED RATIOS  
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Six Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2018	2019	2020	2021	2022	2023
<b>TOTAL OPEB LIABILITY</b>						
Service cost	\$ 13,114	\$ 14,665	\$ 20,840	\$ 24,992	\$ 27,626	\$ 22,897
Interest	6,762	8,035	8,243	5,799	7,162	10,630
Differences between expected and actual experience	-	-	(10,775)	-	(52,435)	-
Changes of benefit terms	-	-	-	-	-	-
Changes of assumptions	(4,680)	8,742	29,322	(6,069)	(33,102)	4,613
Benefit payments	-	-	-	-	(13,739)	(28,134)
Other changes	3,699	661	-	-	-	-
Net change in total pension liability	18,895	32,103	47,630	24,722	(64,488)	10,006
Total OPEB liability - beginning	201,836	220,731	252,834	300,464	325,186	260,698
<b>TOTAL OPEB LIABILITY - ENDING</b>	<b>\$ 220,731</b>	<b>\$ 252,834</b>	<b>\$ 300,464</b>	<b>\$ 325,186</b>	<b>\$ 260,698</b>	<b>\$ 270,704</b>
Covered payroll	\$ 3,425,861	\$ 3,450,331	\$ 3,984,147	\$ 4,142,497	\$ 4,899,898	\$ 5,098,004
Employer's total OPEB liability as a percentage of covered payroll	6.44%	7.33%	7.54%	7.85%	5.32%	5.31%

Measurement Date December 31, 2023 - The changes in assumptions related to a change in the discount rate used.

Measurement Date December 31, 2022 - The changes in assumptions related to a change in the discount rate used, the health care trend rate used and the mortality assumption used.

Measurement Date December 31, 2021 - The changes in assumptions related to a change in the discount rate used.

Measurement Date December 31, 2020 - The changes in assumptions related to a change in the discount rate used, the health care trend rate used, the mortality assumption and starting per capita costs.

Measurement Date December 31, 2019 - The changes in assumptions related to a change in the discount rate used.

Measurement Date December 31, 2018 - The changes in assumptions related to a change in the discount rate used.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)



**OAK PARK PUBLIC LIBRARY  
OAK PARK, ILLINOIS**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

December 31, 2023

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**LEGAL COMPLIANCE AND ACCOUNTABILITY**

Budgets

The budget is adopted on a basis consistent with GAAP. Annual appropriated budgets are adopted at the fund level for the General Fund. All annual appropriations lapse at fiscal year end.

The Library Board of Trustees has the authority to approve the budget for the General Fund. State statutes and local ordinances require that the budget be approved before the beginning of the fiscal year.

Expenditures may not legally exceed budget at the fund level.

Budget amounts are as originally adopted or as amended by the Library Board of Trustees.

The Library did not have any funds in which actual expenditures exceeded the budgeted expenditures.

**COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULES**

**NONMAJOR GOVERNMENTAL FUNDS**

**OAK PARK PUBLIC LIBRARY  
OAK PARK, ILLINOIS**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS**

December 31, 2023

	<u>Capital Projects</u>	
	<u>Library</u>	
	<u>Art Fund</u>	<u>Total</u>
<b>ASSETS</b>		
Cash and investments	\$ 2,905	\$ 2,905
<b>TOTAL ASSETS</b>	<u>\$ 2,905</u>	<u>\$ 2,905</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
None	\$ -	\$ -
Total liabilities	-	-
<b>FUND BALANCES</b>		
Assigned	2,905	2,905
Total fund balances	2,905	2,905
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 2,905</u>	<u>\$ 2,905</u>

(See independent auditor's report.)

**OAK PARK PUBLIC LIBRARY  
OAK PARK, ILLINOIS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2023

	<u><b>Capital Projects</b></u>	
	<b>Library</b>	
	<b>Art Fund</b>	<b>Total</b>
<b>REVENUES</b>		
Investment income	\$ 144	\$ 144
Total revenues	144	144
<b>EXPENDITURES</b>		
None	-	-
Total expenditures	-	-
NET CHANGE IN FUND BALANCES	144	144
FUND BALANCES, JANUARY 1	2,761	2,761
<b>FUND BALANCES, DECEMBER 31</b>	<b>\$ 2,905</b>	<b>\$ 2,905</b>

(See independent auditor's report.)

## **OTHER SUPPLEMENTAL INFORMATION**

**OAK PARK PUBLIC LIBRARY  
OAK PARK, ILLINOIS**

DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND

For the Year Ended December 31, 2023

	<b>Original and Final Budget</b>	<b>Actual</b>
<b>EXPENDITURES</b>		
Culture and recreation		
Personal services		
Full-time salaries	\$ 6,258,000	\$ 6,203,894
Fringe benefits		
Health insurance	1,197,000	1,165,525
Pension contribution and FICA	627,000	627,496
Total personal services	8,082,000	7,996,915
Materials and supplies		
General merchandise	-	16,238
Fuels and lubricants	4,000	1,683
Community engagement	35,000	19,427
Landscaping supplies	25,000	13,322
Cleaning and housekeeping	13,000	6,776
Office supplies	102,900	105,236
Hospitality	1,000	956
Creative studio	2,000	1,574
Building materials and supplies	8,000	8,128
Equipment parts	10,000	5,897
Books	365,500	345,888
Digital books	595,000	626,629
Signage	4,000	4,372
Audio-visuals	103,500	79,611
Total materials and supplies	1,268,900	1,235,737
Contractual services		
Payroll processing fees	26,250	27,828
Other printing/copying	20,000	12,673
Marketing support	33,000	46,711
Fees and services	-	1,640
Custodial services	216,000	199,804
Dues	19,000	17,154
Conferences and training	94,000	94,719
Tuition reimbursement	27,000	26,339
Mileage and miscellaneous reimbursement	25,000	22,875
Consultant fees	30,000	26,561
Cataloging	2,625	2,174
Website development	4,000	3,934
Children's programming	18,900	18,454
Young adult programming	25,000	27,749
Illinois payments support	3,675	1,625
Merchant account services	4,000	2,413

(This schedule is continued on the following page.)

**OAK PARK PUBLIC LIBRARY  
OAK PARK, ILLINOIS**

DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)  
GENERAL FUND

For the Year Ended December 31, 2023

	<b>Original and Final Budget</b>	<b>Actual</b>
<b>EXPENDITURES (Continued)</b>		
Culture and recreation (Continued)		
Contractual services (Continued)		
Collection fees support	\$ 2,000	\$ -
Programming support services	23,000	22,705
Interventionist program	15,000	19,881
Postage and delivery	9,450	11,582
Insurance	120,000	100,220
Contingency	15,000	1,000
Telephone/communications	66,000	77,666
Water	11,000	14,750
Sewer/garbage	15,000	11,913
Natural gas and electric	60,000	72,372
Rentals - equipment and furnishings	20,000	18,488
Office and library machines	25,000	11,756
Repair and maintenance	219,000	228,233
SWAN	111,000	110,283
Archival collection	15,000	13,347
Subscriptions and services	240,000	212,891
Audit	10,500	10,579
Streaming content	13,500	10,599
Parking lot	5,000	9,894
Consultant support services	10,000	7,065
Consulting services - admin	78,750	73,061
Unclaimed property	500	-
Grant expenses	-	149,549
	<hr/>	<hr/>
Total contractual services	1,633,150	1,720,487
	<hr/>	<hr/>
Total culture and recreation	10,984,050	10,953,139
	<hr/>	<hr/>
Capital outlay		
Building improvements	645,000	450,127
Equipment	70,000	52,921
Furnishings	120,000	146,228
Technology equipment	232,000	170,336
	<hr/>	<hr/>
Total capital outlay	1,067,000	819,612
	<hr/>	<hr/>
Debt service		
Interest and fiscal charges	-	2,181
Principal retirement	-	73,275
	<hr/>	<hr/>
Total debt service	-	75,456
	<hr/>	<hr/>
<b>TOTAL EXPENDITURES - BUDGET BASIS</b>	<u>\$ 12,051,050</u>	<u>\$ 11,848,207</u>

(See independent auditor's report.)



# Collection Strategy Statement

*Library Board approved July 21, 2015. Revised June 27, 2023. This related resolution was approved by the Board on October 6, 2022.*

## Purpose

- The Collection Strategy Statement reflects the diverse needs of the Oak Park community and the library's strategic plan to facilitate anti-racism, engagement, learning, and stewardship.
- The library believes that collections are part of the broader content of a library: its experiences, spaces, materials, and collaborations. We seek to respond to our community's needs and aspirations through this content.
- Through our collections – in all available formats – we work to facilitate equitable experiences for engagement, education, and inspiration. It is our intention that collections – as curated content – have measurable impact on the community.

## Principles

- The library advocates for broad and meaningful participation in the library, including the sustained use of materials. It does not promote all of the ideas found in its collections or the discussions those ideas may inspire but provides the spaces and opportunities for those ideas and discussions.
- The library upholds the American Library Association's Freedom to View, Freedom to Read, and Library Bill of Rights. The following statements from the Library Bill of Rights pertain specifically to materials and information.
  - Books and other library resources should be provided for the interest, information, and enlightenment of all people of the community the library serves. Materials should not be excluded because of the origin, background, or views of those contributing to their creation.
  - Libraries should provide materials and information presenting all points of view on current and historical issues. Materials should

not be proscribed or removed because of partisan or doctrinal disapproval.

- Libraries should challenge censorship in the fulfillment of their responsibility to provide information and enlightenment.
- The library protects the right of the individual to access information, even when the content may be controversial or unacceptable to others. Privacy and confidentiality are key tenets. ~~It is the decision of the library not to filter Internet access.~~
- The library recognizes and respects intellectual property rights, and follows existing copyright laws.
- The library supports open access as defined by the American Library Association. “Open access” refers to materials made publicly and freely available via digital repositories and archives, or research made available via peer-reviewed, open-access journals.
- We are committed to resource sharing at local, state, and national levels as demonstrated by our membership and participation in Reaching Across Illinois Library System (RAILS) and System Wide Automated Network (SWAN), ILLINET (Illinois Library and Information Network) and WorldShare Interlibrary Loan. Our membership in consortia demonstrates our beliefs that engagement, supportive learning, and responsible stewardship are collaborative endeavors.
- We are committed to being good stewards of the community’s tax dollars and community assets.

## Scope

The library develops a meaningful, evidence-based collection that is positioned to meet the needs of the community and supports equity, diversity, and inclusion.

Evidence-based methods include traditional metrics (circulation, usage analytics such as downloads and website visits, and usage ratios); qualitative metrics (formal data such as customer feedback, program and services evaluations, and library-wide institutional assessment); and less formal inputs via conversations with the community and professional insights in the course of community engagement. Tools include collection analysis software to monitor collections according to use and provisioning; an ILS (Integrated Library System) to make meaning from the use and circulation of materials; and other software to assist required reporting for the Secretary of State’s Illinois Public Library Annual Report (IPLAR). All of these methods are ways the library identifies and monitors the impact of materials in the community. We recognize and celebrate that Oak Park is unique, with broad and diverse interests. Each library

location (Main Library, Maze Branch, and Dole Branch) is provisioned based on its purpose, space, and use patterns. We curate specific cultural and heritage collections that reflect the unique history and characteristics of Oak Park, including Special Collections, Art Collection, Local History, Multicultural, Transgender, and Oak Park Creates. We strive to be “format neutral”, defining physical and digital collections and content as materials to which we facilitate access for and with our community.

## Selection

Selection is curation at its core. Material selection is defined by staff professional expertise and informed by equity, diversity, and inclusion; national and international news and events and publishing and social trends. Community recommendations are welcomed and are subject to the same criteria as any other material. The library does not collect textbooks, academic, or technical materials unless they are considered useful generally or supportive to the library strategic plan. The library adopts “digital curation” as an umbrella term for actions and strategies to provide stewardship of our digital assets. Digital assets include electronic resources, software and hardware, and devices. Digital curation takes into account the lifespan of the item, the product, and the product version to maintain currency, relevance, and sustainability.

As stewards of content, we carefully consider materials relative to cost, space, maintenance, safety, and customer interest. We ask such questions as: “Does the item have proven or potential interest to our community? Does it meet known or potential demand? Has it earned the attention of critics, reviewers, and the public to an extent that has created that demand? Are there similar materials already in the collection? To what extent are the materials available elsewhere in the community and library consortium? Can we anticipate, based on our ongoing conversations and engagement, those items and experiences that delight and inspire our community members?” Selection means identifying – and measuring – the impact of collections in the community.

The Library acquires contemporary art by diverse artists. Once pieces become part of the library’s Art Collection, the library has full responsibility for their physical maintenance and further development. The Curator of Special Collections is the person chiefly responsible for selecting and acquiring such materials, as well as deaccessioning materials as appropriate. The continued growth and development of the collections depends upon purchases and gifts.

## Deselection

To maintain relevant collections and content in all formats, the library must continuously evaluate and deselect materials. Criteria for withdrawing items include, but are not limited to: declining interest, poor condition, unnecessary duplication, or inaccurate or outdated information. Deselected materials may be donated to non-profit organizations, educational institutions, or discarded. These decisions are made to align with the library's strategic priorities of engagement, learning, and stewardship and final decisions are the responsibility of the Executive Director.

The library will focus its collections in support of its purpose and enhance its public service through responsible disposal of unrelated items. The manner of disposition must be in the best interest of the library, the public it serves, the public trust it represents in owning the collections, and the scholarly and cultural community it represents.

## Gifts and Donations

The library accepts donations of materials or monetary gifts for purchase of items, equipment, or digital content for the library collection. The library maintains established funds for monetary donations. Donations may be tax deductible and that determination is not made by the library.

Material donations are accepted to specific curated collections including Oak Park Creates, Multicultural Collection, and Special Collections. Any material donations become the property of the library and may or may not be accepted into the library collection, based on library curation criteria. Once the library takes possession of an item, the library is free to make all decisions in accordance with its established policies and procedures with respect to the retention, storage, processing, use, and deaccessioning of that item.

## Patron Statement of Concern

The library offers a wide range of materials to meet the diverse needs of patrons throughout the community. Library patrons with concerns about a particular item are asked to complete, in its entirety, the Patron Statement of Concern form. The form will be reviewed by professional staff using the guidelines established by our selection

criteria. We are committed to maintaining A Library for Everyone and a collection that serves the varying interests, needs, concerns, and perspectives of our wide range of patrons. Final decisions are the responsibility of the executive director.

# Collection Strategy Statement

*Library Board approved July 21, 2015. Revised November 19, 2024. This related resolution was approved by the Board on October 6, 2022.*

## Purpose

- The Collection Strategy Statement reflects the diverse needs of the Oak Park community and the library's strategic plan to facilitate anti-racism, engagement, learning, and stewardship.
- The library believes that collections are part of the broader content of a library: its experiences, spaces, materials, and collaborations. We seek to respond to our community's needs and aspirations through this content.
- Through our collections – in all available formats – we work to facilitate equitable experiences for engagement, education, and inspiration. It is our intention that collections – as curated content – have measurable impact on the community.

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- The library protects the right of the individual to access information, even when the content may be controversial or unacceptable to others. Privacy and confidentiality are key tenets.
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- We are committed to resource sharing at local, state, and national levels as demonstrated by our membership and participation in Reaching Across Illinois Library System (RAILS) and System Wide Automated Network (SWAN), ILLINET (Illinois Library and Information Network) and WorldShare Interlibrary Loan. Our membership in consortia demonstrates our beliefs that engagement, supportive learning, and responsible stewardship are collaborative endeavors.
- We are committed to being good stewards of the community’s tax dollars and community assets.

## Scope

The library develops a meaningful, evidence-based collection that is positioned to meet the needs of the community and supports equity, diversity, and inclusion.

Evidence-based methods include traditional metrics (circulation, usage analytics such as downloads and website visits, and usage ratios); qualitative metrics (formal data such as customer feedback, program and services evaluations, and library-wide institutional assessment); and less formal inputs via conversations with the community and professional insights in the course of community engagement. Tools include collection analysis software to monitor collections according to use and provisioning; an ILS (Integrated Library System) to make meaning from the use and circulation of materials; and other software to assist required reporting for the Secretary of State’s Illinois Public Library Annual Report (IPLAR). All of these methods are ways the library identifies and monitors the impact of materials in the community. We recognize and celebrate that Oak Park is unique, with broad and diverse interests. Each library location (Main Library, Maze Branch, and Dole Branch) is provisioned based on its

purpose, space, and use patterns. We curate specific cultural and heritage collections that reflect the unique history and characteristics of Oak Park, including Special Collections, Art Collection, Local History, Multicultural, Transgender, and Oak Park Creates. We strive to be “format neutral”, defining physical and digital collections and content as materials to which we facilitate access for and with our community.

## Selection

Selection is curation at its core. Material selection is defined by staff professional expertise and informed by equity, diversity, and inclusion; national and international news and events and publishing and social trends. Community recommendations are welcomed and are subject to the same criteria as any other material. The library does not collect textbooks, academic, or technical materials unless they are considered useful generally or supportive to the library strategic plan. The library adopts “digital curation” as an umbrella term for actions and strategies to provide stewardship of our digital assets. Digital assets include electronic resources, software and hardware, and devices. Digital curation takes into account the lifespan of the item, the product, and the product version to maintain currency, relevance, and sustainability.

As stewards of content, we carefully consider materials relative to cost, space, maintenance, safety, and customer interest. We ask such questions as: “Does the item have proven or potential interest to our community? Does it meet known or potential demand? Has it earned the attention of critics, reviewers, and the public to an extent that has created that demand? Are there similar materials already in the collection? To what extent are the materials available elsewhere in the community and library consortium? Can we anticipate, based on our ongoing conversations and engagement, those items and experiences that delight and inspire our community members?” Selection means identifying – and measuring – the impact of collections in the community.

The Library acquires contemporary art by diverse artists. Once pieces become part of the library’s Art Collection, the library has full responsibility for their physical maintenance and further development. The Curator of Special Collections is the person chiefly responsible for selecting and acquiring such materials, as well as deaccessioning materials as appropriate. The continued growth and development of the collections depends upon purchases and gifts.



## Deselection

To maintain relevant collections and content in all formats, the library must continuously evaluate and deselect materials. Criteria for withdrawing items include, but are not limited to: declining interest, poor condition, unnecessary duplication, or inaccurate or outdated information. Deselected materials may be donated to non-profit organizations, educational institutions, or discarded. These decisions are made to align with the library's strategic priorities of engagement, learning, and stewardship and final decisions are the responsibility of the Executive Director.

The library will focus its collections in support of its purpose and enhance its public service through responsible disposal of unrelated items. The manner of disposition must be in the best interest of the library, the public it serves, the public trust it represents in owning the collections, and the scholarly and cultural community it represents.

## Gifts and Donations

The library accepts donations of materials or monetary gifts for purchase of items, equipment, or digital content for the library collection. The library maintains established funds for monetary donations. Donations may be tax deductible and that determination is not made by the library.

Material donations are accepted to specific curated collections including Oak Park Creates, Multicultural Collection, and Special Collections. Any material donations become the property of the library and may or may not be accepted into the library collection, based on library curation criteria. Once the library takes possession of an item, the library is free to make all decisions in accordance with its established policies and procedures with respect to the retention, storage, processing, use, and deaccessioning of that item.

## Patron Statement of Concern

The library offers a wide range of materials to meet the diverse needs of patrons throughout the community. Library patrons with concerns about a particular item are asked to complete, in its entirety, the Patron Statement of Concern form. The form will be reviewed by professional staff using the guidelines established by our selection

criteria. We are committed to maintaining A Library for Everyone and a collection that serves the varying interests, needs, concerns, and perspectives of our wide range of patrons. Final decisions are the responsibility of the executive director.