

**Winnetka-Northfield Public Library District  
Regular Meeting of The Board of Trustees**

**THE MEETING WILL BEGIN AT 7:00 PM AND WILL BE HELD AT THE NORTHFIELD LIBRARY.  
INSTRUCTIONS TO JOIN VIRTUALLY POSTED AT [WWW.WNPLD.ORG](http://WWW.WNPLD.ORG)**

**AGENDA**

Monday, December 11, 2023

- I. Call to Order**
- II. Roll Call**
- III. Public Comments**
- IV. Approval of Minutes**
  - Approval of Minutes of the November 14, 2023 Regular Meeting\* (1 min)
- V. Financial Report**
  - November 2023 Financial Statements\* (5 mins)
- VI. Library Reports**
  - Director's Report\* (10 mins)
  - Vice President's Comments (5 mins)
- VII. Liaisons to Other Organizations – Reports**
  - Winnetka Village (5 mins)
  - Northfield Village (5 mins)
- VIII. Unfinished Business**
  - Update on Internet Policy notification for mobile devices (10 mins)
  - Update & Discussion on Northfield Library Renovation Project (5 mins)
- IX. New Business**
  - FY22-23 Financial Audit\* (15 mins)
  - 2023 Review- Standards for Illinois Libraries\* (10 mins)
  - Feedback on Draft Annual Report (5 mins)
- X. Communications**
  - The library will be closed on Sunday December 24<sup>th</sup>, Monday December 25<sup>th</sup>, Sunday December 31<sup>st</sup> and Monday January 1<sup>st</sup> for the holidays.
  - The next Decennial Meeting on Government Efficiency will be on Monday, January 15<sup>th</sup> at the Winnetka Library (time TBD)
  - The next regular meeting will be on Monday, January 15<sup>th</sup> at 7 p.m. at the Winnetka Library.

\*Attachments

**Winnetka-Northfield Public Library District  
Regular Meeting of The Board of Trustees**

**THE MEETING WILL BEGIN AT 7:00 PM AND WILL BE HELD AT THE NORTHFIELD LIBRARY.  
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**XI. Public Comments**

**XII. Adjourn to Closed Session**

- **Closed Session**

5 ILCS 120/2(c)(5): To consider the purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired.

**XIII. Return to Open Session**

**XIV. Adjournment**

\*Attachments

**WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT  
MINUTES OF A REGULAR MEETING OF THE  
BOARD OF TRUSTEES**

November 14, 2023

**I. Call to Order**

The meeting was held at the Winnetka Library, 768 Oak St., Winnetka, Illinois. President Mitchell called the meeting to order at 7:02 p.m. A quorum was present.

**II. Roll Call**

Present: In-person Trustees Travis Gosselin, Sarah Munoz, Ranjini Shankar, Thomas Sundell, Matt Kinnich, and Board President Melissa Mitchell; and Library Director Monica Dombrowski.

Absent: Trustee Deborah Vandergrift

Present was library employee Mark Swenson (IT Manager).

Present was Winnetka resident Jeffrey Liss

**III. Public Comments**

No public comments.

**IV. Approval of Minutes**

*Approve minutes of the October 16, 2023 regular meeting.*

President Mitchell announced approval of the October 16, 2023 Regular Meetings Minutes.

**V. Financial Report**

Trustee Munoz presented the October 2023 Financial Statement.

**VI. Library Reports**

*Library Director's Report*

Director Dombrowski presented the October 2023 Director's Report, which was included in the October 2023 board packet.

*Board President's Report*

President Mitchell had nothing to report.

**VII. Liaison Reports**

*Winnetka Village* – Trustee Gosselin had nothing to report. Director Dombrowski stated that the library will participate in the village seasonal Window Decorating event.

*Northfield Village* – Trustee Kinnich reported on the village manager search and zoning discussion. Trustees Shankar and Munoz spoke of the village survey on the village website.

**VIII. Unfinished Business**

- *Approval of the FY23-24 Levy Ordinance*

On a motion by Trustee Munoz and by roll call vote, the Trustees approved ordinance.

Roll call vote:

Ayes: Trustees Kinnich, Munoz, Shankar, Gosselin, Sundell

Nays: none

Absent/abstaining: President Mitchell, Trustee Vandergrift

- *Update on the Northfield Library Renovation Project*

President Mitchell provided an update on negotiations with the Village of Northfield, with respect to the library district's real estate broker's discussion with the village board representative regarding the potential monthly rent amount. The real estate broker drafted a revised letter of intent for the library board's review.

**IX. New Business**

- *Discussion and approval of the revised Internet Access Policy*

Following discussion, on Trustee Sundell's motion, the Trustees approved the policy as written on voice vote.

- *Discussion and approval of the revised Study Room Policy*

Following discussion, on Trustee Gosselin's motion, the Trustees approved the policy as written on voice vote.

**X. Communications**

The next regular meeting of the board will be held on Monday, December 11<sup>th</sup> at 7 p.m. at the Northfield Library.

**XI. Public Comments**

Jeffrey Liss commented on the Study Room Policy.

**XII. Adjournment**

There being no further business to come before the Board, a Motion to adjourn to Closed Session was made by Trustee Gosselin.

The Motion passed on voice vote and President Mitchell adjourned the meeting at 7:53 p.m.

**XIII. Return to Open Session**

- *Update on the Northfield Library Renovation Project*

On returning to Open Session at 8:55 P.M., President Mitchell provided a brief summary of the closed session discussion: the letter of intent will be revised this week per the discussion and be directed to the Northfield Village Board representative by the library district's attorney in this matter.

**XIV. Adjournment**

There being no further business to come before the Board, a Motion to adjourn was made by Trustee Kinnich.

The Motion passed on voice vote and President Mitchell adjourned the meeting at 8:57 p.m.

Respectfully submitted,

Thomas Sundell  
Board Secretary

\_\_\_\_\_ Melissa Mitchell, President

\_\_\_\_\_ Thomas Sundell, Secretary

# Winnetka-Northfield Public Library District

## All Funds Summary

For the 5 Months Ended November 30, 2023

Prorated Budget Percentage Spent: 41.67%

	<u>Annual Budget</u>	<u>Prorated Budget</u>	<u>Current Year-to-Date</u>	<u>% of Budget</u>	<u>Variance vs. Prorated Budget</u>
<b>Revenues</b>					
Library Fund	4,552,273.00	1,896,780.42	1,033,884.42	22.71 %	(862,896.00)
IMRF Fund	66,000.00	27,500.00	3,605.27	5.46 %	(23,894.73)
FICA Fund	0.00	0.00	21,220.52	0.00 %	21,220.52
Building Fund	380,000.00	158,333.33	0.00	0.00 %	(158,333.33)
Unemployment Fund	1.00	0.42	0.19	19.00 %	(0.23)
<b>Total Revenues</b>	<u>4,998,274.00</u>	<u>2,082,614.17</u>	<u>1,058,710.40</u>	<u>21.18 %</u>	<u>(1,023,903.77)</u>
<b>Expenses</b>					
Library Fund	4,552,250.00	1,896,770.83	1,594,288.71	35.02 %	(302,482.12)
IMRF Fund	66,000.00	27,500.00	20,561.14	31.15 %	(6,938.86)
FICA Fund	70,000.00	29,166.67	60,502.51	86.43 %	31,335.84
Building Fund	380,000.00	158,333.33	173,928.74	45.77 %	15,595.41
Unemployment Fund	1.00	0.42	0.00	0.00 %	(0.42)
Special Reserve Fund	<u>5,200,000.00</u>	<u>2,166,666.67</u>	<u>0.00</u>	<u>0.00 %</u>	<u>(2,166,666.67)</u>
<b>Total Expenses</b>	<u>10,268,251.00</u>	<u>4,278,437.92</u>	<u>1,849,281.10</u>	<u>18.01 %</u>	<u>(2,429,156.82)</u>
<b>Total Revenues</b>	4,998,274.00	2,082,614.17	1,058,710.40	21.18 %	(1,023,903.77)
<b>Total Expenses</b>	<u>10,268,251.00</u>	<u>4,278,437.92</u>	<u>1,849,281.10</u>	<u>18.01 %</u>	<u>2,429,156.82</u>
<b>Excess Revenues less Expenses</b>	<u>(5,269,977.00)</u>	<u>(2,195,823.75)</u>	<u>(790,570.70)</u>	<u>15.00 %</u>	<u>1,405,253.05</u>

# Winnetka-Northfield Public Library District

## Library Fund Summary

**For the 5 Months Ended November 30, 2023**

Prorated Budget Percentage Spent: 41.67%

	Annual Budget	Prorated Budget	Year-to-Date Actual	% of Budget	Variance vs. Prorated Budget
<b>Operating Revenue</b>					
Property Tax	4,106,860.00	1,711,191.67	807,209.73	19.66 %	(903,981.94)
Replacement Tax	90,000.00	37,500.00	36,413.14	40.46 %	(1,086.86)
Collections	160,413.00	66,838.75	61,481.24	38.33 %	(5,357.51)
Materials	5,000.00	2,083.33	3,434.59	68.69 %	1,351.26
Other Income	190,000.00	79,166.67	125,345.72	65.97 %	46,179.05
<b>Total Operating Revenue</b>	<b>4,552,273.00</b>	<b>1,896,780.42</b>	<b>1,033,884.42</b>	<b>22.71 %</b>	<b>(862,896.00)</b>
<b>Operating Expenses</b>					
Personnel	2,496,250.00	1,040,104.17	887,525.14	35.55 %	(152,579.03)
Administration	197,750.00	82,395.83	85,407.50	43.19 %	3,011.67
Utilities	106,500.00	44,375.00	29,379.84	27.59 %	(14,995.16)
IT Services	375,000.00	156,250.00	199,431.87	53.18 %	43,181.87
Public Relations	47,000.00	19,583.33	17,268.90	36.74 %	(2,314.43)
Library Materials - Adult	534,500.00	222,708.33	232,132.48	43.43 %	9,424.15
Library Materials - Youth	85,000.00	35,416.67	40,806.70	48.01 %	5,390.03
Programs	90,250.00	37,604.17	43,427.30	48.12 %	5,823.13
Capital	620,000.00	258,333.33	58,779.99	9.48 %	(199,553.34)
<b>Total Operating Expenses</b>	<b>4,552,250.00</b>	<b>1,896,770.83</b>	<b>1,594,288.71</b>	<b>35.02 %</b>	<b>(302,482.12)</b>
<b>Total Revenues</b>	4,552,273.00	1,896,780.42	1,033,884.42	22.71 %	(862,896.00)
<b>Total Expenses</b>	4,552,250.00	1,896,770.83	1,594,288.71	35.02 %	(302,482.12)
<b>Excess Revenues less Expenses</b>	23.00	9.59	(560,404.29)	(2,436,540.39)%	(560,413.88)

**Winnetka-Northfield Public Library District**  
**Statement of Revenues and Expenditures - Modified Cash Basis**  
**For the 5 Months Ended November 30, 2023**

Prorated Budget Percentage Spent: 41.67%

	<u>Annual Budget</u>	<u>Prorated Budget</u>	<u>Year to Date Actual</u>	<u>% of Budget</u>	<u>Variance vs. Prorated Budget</u>
<b><u>LIBRARY FUND</u></b>					
<b>Revenues</b>					
<b>Taxes</b>					
Property Taxes Collections	4,106,860.00	1,711,191.67	799,043.54	19.46 %	(912,148.13)
Property Taxes Collections-Liability	0.00	0.00	5,942.05	0.00	5,942.05
Property Taxes Collections-Audit	0.00	0.00	2,224.14	0.00	2,224.14
Replacement Tax	<u>90,000.00</u>	<u>37,500.00</u>	<u>36,413.14</u>	<u>40.46</u>	<u>(1,086.86)</u>
<b>Total Taxes</b>	<u>4,196,860.00</u>	<u>1,748,691.67</u>	<u>843,622.87</u>	<u>20.10 %</u>	<u>(905,068.80)</u>
<b>Collections</b>					
Per Capita Grant	27,250.00	11,354.17	27,280.13	100.11 %	15,925.96
Kenilworth Services	129,663.00	54,026.25	32,415.75	25.00	(21,610.50)
Studio Fees	1,000.00	416.67	383.60	38.36	(33.07)
Lost/Damaged Mat.	<u>2,500.00</u>	<u>1,041.67</u>	<u>1,401.76</u>	<u>56.07</u>	<u>360.09</u>
<b>Total Collections</b>	<u>160,413.00</u>	<u>66,838.75</u>	<u>61,481.24</u>	<u>38.33 %</u>	<u>(5,357.51)</u>
<b>Materials</b>					
Copy/Printing	4,000.00	1,666.67	2,913.49	72.84 %	1,246.82
Book Sales	<u>1,000.00</u>	<u>416.67</u>	<u>521.10</u>	<u>52.11</u>	<u>104.43</u>
<b>Total Materials</b>	<u>5,000.00</u>	<u>2,083.33</u>	<u>3,434.59</u>	<u>68.69 %</u>	<u>1,351.26</u>
<b>Other Income</b>					
Checking Interest Income	3,500.00	1,458.33	3,335.46	95.30 %	1,877.13
Byline Bank IMA Interest	164,000.00	68,333.33	119,758.18	73.02	51,424.85
Money Market-Interest	2,000.00	833.33	930.43	46.52	97.10
Misc. Revenue	0.00	0.00	56.50	0.00	56.50
Gift Fund (over \$100)	500.00	208.33	1,000.00	200.00	791.67
Friends Donations	<u>20,000.00</u>	<u>8,333.33</u>	<u>265.15</u>	<u>1.33</u>	<u>(8,068.18)</u>
<b>Total Other Income</b>	<u>190,000.00</u>	<u>79,166.67</u>	<u>125,345.72</u>	<u>65.97 %</u>	<u>46,179.05</u>
<b>Total Revenue</b>	<u>4,552,273.00</u>	<u>1,896,780.42</u>	<u>1,033,884.42</u>	<u>22.71 %</u>	<u>(862,896.00)</u>



# Winnetka-Northfield Public Library District

## Statement of Revenues and Expenditures - Modified Cash Basis

**For the 5 Months Ended November 30, 2023**

Prorated Budget Percentage Spent: 41.67%

	Annual Budget	Prorated Budget	Year to Date Actual	% of Budget	Variance vs. Prorated Budget
<b>LIBRARY FUND</b>					
<b>Expenses</b>					
<b>Personnel</b>					
Salaries	2,040,000.00	850,000.00	775,835.44	38.03 %	(74,164.56)
Health Insurance	335,000.00	139,583.33	103,224.48	30.81	(36,358.85)
Employee Asst. Program	500.00	208.33	0.00	0.00	(208.33)
Professional Development	30,000.00	12,500.00	6,587.58	21.96	(5,912.42)
Flexible Spending Account	750.00	312.50	240.00	32.00	(72.50)
Payroll Taxes	84,000.00	35,000.00	0.00	0.00	(35,000.00)
Staff Recognition/Events/Meetings	6,000.00	2,500.00	1,637.64	27.29	(862.36)
<b>Total Personnel</b>	<b>2,496,250.00</b>	<b>1,040,104.17</b>	<b>887,525.14</b>	<b>35.55 %</b>	<b>(152,579.03)</b>
<b>Administration</b>					
Audit Fees	12,950.00	5,395.83	6,200.00	47.88 %	804.17
Library Supplies	38,000.00	15,833.33	14,155.63	37.25	(1,677.70)
Office Supplies	6,500.00	2,708.33	1,034.85	15.92	(1,673.48)
Breakroom Supplies	4,000.00	1,666.67	1,413.26	35.33	(253.41)
Postage	2,500.00	1,041.67	913.48	36.54	(128.19)
Hospitality	500.00	208.33	0.00	0.00	(208.33)
Accounting and Bookkeeping	24,000.00	10,000.00	7,830.00	32.63	(2,170.00)
Delivery Service	6,000.00	2,500.00	2,181.82	36.36	(318.18)
Payroll Services	9,500.00	3,958.33	3,828.18	40.30	(130.15)
Liability Insurance Costs	33,000.00	13,750.00	32,474.00	98.41	18,724.00
Board Expenses	1,500.00	625.00	40.90	2.73	(584.10)
Memberships	7,000.00	2,916.67	2,721.86	38.88	(194.81)
Legal	30,000.00	12,500.00	1,190.99	3.97	(11,309.01)
Consultants	5,000.00	2,083.33	0.00	0.00	(2,083.33)
Investment Fees	16,800.00	7,000.00	11,404.89	67.89	4,404.89
Miscellaneous	500.00	208.33	17.64	3.53	(190.69)
<b>Total Administration</b>	<b>197,750.00</b>	<b>82,395.83</b>	<b>85,407.50</b>	<b>43.19 %</b>	<b>3,011.67</b>
<b>Utilities</b>					
Electricity	42,000.00	17,500.00	19,387.89	46.16 %	1,887.89
Water	9,000.00	3,750.00	2,253.38	25.04	(1,496.62)
Storm Sewer	1,500.00	625.00	532.64	35.51	(92.36)
Natural Gas	13,500.00	5,625.00	1,283.25	9.51	(4,341.75)
Telephone	16,500.00	6,875.00	751.07	4.55	(6,123.93)
Internet Services	24,000.00	10,000.00	5,171.61	21.55	(4,828.39)
<b>Total Utilities</b>	<b>106,500.00</b>	<b>44,375.00</b>	<b>29,379.84</b>	<b>27.59 %</b>	<b>(14,995.16)</b>
<b>Information Technology</b>					
CCS Operating	79,000.00	32,916.67	15,619.17	19.77 %	(17,297.50)
Software	90,000.00	37,500.00	93,968.02	104.41	56,468.02
LAN Management	40,000.00	16,666.67	14,749.05	36.87	(1,917.62)
Hardware	3,000.00	1,250.00	3,168.72	105.62	1,918.72
Website/Platform Fees	100,000.00	41,666.67	39,330.40	39.33	(2,336.27)
Photocopier Leases	23,000.00	9,583.33	9,381.65	40.79	(201.68)
Computer Equipment	40,000.00	16,666.67	23,214.86	58.04	6,548.19
<b>Total Information Technology</b>	<b>375,000.00</b>	<b>156,250.00</b>	<b>199,431.87</b>	<b>53.18 %</b>	<b>43,181.87</b>

**Winnetka-Northfield Public Library District**  
**Statement of Revenues and Expenditures - Modified Cash Basis**  
**For the 5 Months Ended November 30, 2023**

Prorated Budget Percentage Spent: 41.67%

	<u>Annual Budget</u>	<u>Prorated Budget</u>	<u>Year to Date Actual</u>	<u>% of Budget</u>	<u>Variance vs. Prorated Budget</u>
<b>LIBRARY FUND</b>					
<b>Public Relations</b>					
Promotional	11,000.00	4,583.33	6,663.74	60.58 %	2,080.41
Newsletter/Mailers	25,000.00	10,416.67	7,003.48	28.01	(3,413.19)
PR Supplies	4,000.00	1,666.67	2,410.41	60.26	743.74
Marketing/Advertising	<u>7,000.00</u>	<u>2,916.67</u>	<u>1,191.27</u>	<u>17.02</u>	<u>(1,725.40)</u>
<b>Total Public Relations</b>	<u>47,000.00</u>	<u>19,583.33</u>	<u>17,268.90</u>	<u>36.74 %</u>	<u>(2,314.43)</u>
<b>Library Materials - Adult</b>					
Books-Fiction-Adult	85,000.00	35,416.67	35,472.04	41.73 %	55.37
Books-Non-Fiction-Adult	75,000.00	31,250.00	23,586.94	31.45	(7,663.06)
Periodicals	20,200.00	8,416.67	12,177.75	60.29	3,761.08
DVDs-Adult	25,000.00	10,416.67	8,381.78	33.53	(2,034.89)
Audio Books-Adult	6,500.00	2,708.33	2,794.35	42.99	86.02
Books-Digital	255,800.00	106,583.33	98,628.55	38.56	(7,954.78)
Online Database	65,000.00	27,083.33	51,091.07	78.60	24,007.74
Video Games-Adults	<u>2,000.00</u>	<u>833.33</u>	<u>0.00</u>	<u>0.00</u>	<u>(833.33)</u>
<b>Total Library Materials - Adult</b>	<u>534,500.00</u>	<u>222,708.33</u>	<u>232,132.48</u>	<u>43.43 %</u>	<u>9,424.15</u>
<b>Library Materials - Youth</b>					
Kits	5,000.00	2,083.33	1,948.77	38.98 %	(134.56)
Books-Fiction-Juv	45,000.00	18,750.00	18,535.75	41.19	(214.25)
Books-Non-Fiction-Juv	13,000.00	5,416.67	8,271.98	63.63	2,855.31
DVDs-Juv	1,500.00	625.00	403.84	26.92	(221.16)
Audio Books/Talking Books Juv	15,000.00	6,250.00	9,575.00	63.83	3,325.00
Video Games-Juv	<u>5,500.00</u>	<u>2,291.67</u>	<u>2,071.36</u>	<u>37.66</u>	<u>(220.31)</u>
<b>Total Library Materials - Youth</b>	<u>85,000.00</u>	<u>35,416.67</u>	<u>40,806.70</u>	<u>48.01 %</u>	<u>5,390.03</u>
<b>Programs</b>					
Reading Programs	10,000.00	4,166.67	4,191.89	41.92 %	25.22
Programming - Studio	11,750.00	4,895.83	5,318.24	45.26	422.41
Programming - Youth	30,000.00	12,500.00	19,112.80	63.71	6,612.80
Programming - Adult	37,500.00	15,625.00	13,924.13	37.13	(1,700.87)
Studio Maintenance/Repair	<u>1,000.00</u>	<u>416.67</u>	<u>880.24</u>	<u>88.02</u>	<u>463.57</u>
<b>Total Programs</b>	<u>90,250.00</u>	<u>37,604.17</u>	<u>43,427.30</u>	<u>48.12 %</u>	<u>5,823.13</u>
<b>Capital</b>					
Capital Outlay	440,000.00	183,333.33	8,242.54	1.87 %	(175,090.79)
Building	155,000.00	64,583.33	42,593.05	27.48	(21,990.28)
Equipment/Furniture	<u>25,000.00</u>	<u>10,416.67</u>	<u>7,944.40</u>	<u>31.78</u>	<u>(2,472.27)</u>
<b>Total Capital</b>	<u>620,000.00</u>	<u>258,333.33</u>	<u>58,779.99</u>	<u>9.48 %</u>	<u>(199,553.34)</u>
<b>Total Expenses</b>	<u>4,552,250.00</u>	<u>1,896,770.83</u>	<u>1,594,288.71</u>	<u>35.02 %</u>	<u>(302,482.12)</u>
<b>Excess Revenues less Expenses</b>	<u>23.00</u>	<u>9.59</u>	<u>(560,404.29)</u>	<u>(2,436,540.39)%</u>	<u>(560,413.88)</u>

**Winnetka-Northfield Public Library District**  
**Statement of Revenues and Expenditures - Modified Cash Basis**  
**For the 5 Months Ended November 30, 2023**

Prorated Budget Percentage Spent: 41.67%

	<u>Annual Budget</u>	<u>Prorated Budget</u>	<u>Year to Date Actual</u>	<u>% of Budget</u>	<u>Variance vs. Prorated Budget</u>
<b>BUILDING FUND</b>					
<b>Revenues</b>					
Property Taxes Collections-Building	380,000.00	158,333.33	0.00	0.00 %	(158,333.33)
<b>Total Revenue</b>	<u>380,000.00</u>	<u>158,333.33</u>	<u>0.00</u>	<u>0.00 %</u>	<u>(158,333.33)</u>
<b>Expenses</b>					
Northfield Lease	69,000.00	28,750.00	28,412.10	41.18 %	(337.90)
Janitorial Supplies	10,800.00	4,500.00	4,996.46	46.26	496.46
Snow Removal	9,000.00	3,750.00	1,435.00	15.94	(2,315.00)
Building Appraisal	300.00	125.00	285.00	95.00	160.00
Building Maintenance Service	100,000.00	41,666.67	40,000.00	40.00	(1,666.67)
Elevators	135,000.00	56,250.00	73,198.60	54.22	16,948.60
Landscaping	25,000.00	10,416.67	10,808.95	43.24	392.28
HVAC	11,200.00	4,666.67	4,099.00	36.60	(567.67)
Automatic Doors	5,000.00	2,083.33	4,726.50	94.53	2,643.17
Roof	700.00	291.67	0.00	0.00	(291.67)
Alarms & Security	6,000.00	2,500.00	1,313.07	21.88	(1,186.93)
Equipment	4,000.00	1,666.67	1,895.16	47.38	228.49
Plumbing	500.00	208.33	75.00	15.00	(133.33)
Electrical	1,500.00	625.00	1,500.00	100.00	875.00
Misc Services	2,000.00	833.33	1,183.90	59.20	350.57
<b>Total Expenses</b>	<u>380,000.00</u>	<u>158,333.33</u>	<u>173,928.74</u>	<u>45.77 %</u>	<u>15,595.41</u>
<b>Excess Revenues less Expenses</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (173,928.74)</u>	<u>0.00 %</u>	<u>(173,928.74)</u>
<b>IMRF FUND</b>					
<b>Revenues</b>					
Property Taxes Collections-IMRF	66,000.00	27,500.00	3,605.27	5.46 %	(23,894.73)
<b>Total Revenue</b>	<u>66,000.00</u>	<u>27,500.00</u>	<u>3,605.27</u>	<u>5.46 %</u>	<u>(23,894.73)</u>
<b>Expenses</b>					
IMRF Expenses	66,000.00	27,500.00	20,561.14	31.15 %	(6,938.86)
<b>Total Expenses</b>	<u>66,000.00</u>	<u>27,500.00</u>	<u>20,561.14</u>	<u>31.15 %</u>	<u>(6,938.86)</u>
<b>Excess Revenues less Expenses</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (16,955.87)</u>	<u>0.00 %</u>	<u>(16,955.87)</u>

**Winnetka-Northfield Public Library District**  
**Statement of Revenues and Expenditures - Modified Cash Basis**  
**For the 5 Months Ended November 30, 2023**

Prorated Budget Percentage Spent: 41.67%

	<u>Annual Budget</u>	<u>Prorated Budget</u>	<u>Year to Date Actual</u>	<u>% of Budget</u>	<u>Variance vs. Prorated Budget</u>
<b>FICA FUND</b>					
<b>Revenues</b>					
Property Taxes Collections-FICA	0.00	0.00	21,220.52	0.00 %	21,220.52
<b>Total Revenue</b>	<u>0.00</u>	<u>0.00</u>	<u>21,220.52</u>	<u>0.00 %</u>	<u>21,220.52</u>
<b>Expenses</b>					
FICA	70,000.00	29,166.67	60,502.51	86.43 %	31,335.84
<b>Total Expenses</b>	<u>70,000.00</u>	<u>29,166.67</u>	<u>60,502.51</u>	<u>86.43 %</u>	<u>31,335.84</u>
<b>Excess Revenues less Expenses</b>	<u>\$ (70,000.00)</u>	<u>\$ (29,166.67)</u>	<u>\$ (39,281.99)</u>	<u>56.12 %</u>	<u>(10,115.32)</u>
<b>UNEMPLOYMENT FUND</b>					
<b>Revenues</b>					
Property Taxes Collections-Unemployment	1.00	0.42	0.19	19.00 %	(0.23)
<b>Total Revenue</b>	<u>1.00</u>	<u>0.42</u>	<u>0.19</u>	<u>19.00 %</u>	<u>(0.23)</u>
<b>Expenses</b>					
Unemployment	1.00	0.42	0.00	0.00 %	(0.42)
<b>Total Expenses</b>	<u>1.00</u>	<u>0.42</u>	<u>0.00</u>	<u>0.00 %</u>	<u>(0.42)</u>
<b>Excess Revenues less Expenses</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.19</u>	<u>0.00 %</u>	<u>0.19</u>

**Winnetka-Northfield Public Library District**  
**Statement of Revenues and Expenditures - Modified Cash Basis**  
**For the 5 Months Ended November 30, 2023**

Prorated Budget Percentage Spent: 41.67%

	<u>Annual Budget</u>	<u>Prorated Budget</u>	<u>Year to Date Actual</u>	<u>% of Budget</u>	<u>Variance vs. Prorated Budget</u>
<b>SPECIAL RESERVE FUND</b>					
<b>Revenues</b>					
Transfer In	0.00	0.00	0.00	0.00 %	0.00
<b>Expenses</b>					
Capital Outlay	5,200,000.00	2,166,666.67	0.00	0.00 %	(2,166,666.67)
<b>Total Expenses</b>	<u>5,200,000.00</u>	<u>2,166,666.67</u>	<u>0.00</u>	<u>0.00 %</u>	<u>(2,166,666.67)</u>
<b>Excess Revenues less Expenses</b>	<u>\$ (5,200,000.00)</u>	<u>\$ (2,166,666.67)</u>	<u>\$ 0.00</u>	<u>0.00 %</u>	<u>2,166,666.67</u>

# Winnetka-Northfield Public Library District

## Check Register

All Bank Accounts

November 1, 2023 - November 30, 2023

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
<b>Vendor Checks</b>						
Chicago Entertainment Agency 10-0-5907	Programming - Youth	To VOID check 4233	-1,200.00	4233	11/30/23	<u>(1,200.00)</u>
Quench USA, Inc. 10-0-5122	Breakroom Supplies	INV06001851	369.21	4243	11/02/23	<u>369.21</u>
Amber Ulrich 10-0-5907	Programming - Youth	Sept/Oct Travel Exp. Reimb.	15.44	4244	11/14/23	<u>15.44</u>
Anna Karwowska 10-0-5114	Professional Development	October Travel Exp. Reimbursement	259.82	4245	11/14/23	<u>259.82</u>
Art Excursions, Inc. (Jeff Mishur) 10-0-5908	Programming - Adult	Art Excursions, Inc. (Jeff Mishur)	360.00	4246	11/14/23	<u>360.00</u>
Associated Electrical Contractors 70-0-5749	Elevators	Inv 350077036	734.04	4247	11/14/23	<u>734.04</u>
AT&T 10-0-5176	Internet Services	Inv S663007007-23283	339.58	4248	11/14/23	<u>339.58</u>
Background Screening Consultants LLC 10-0-5736	Legal	Inv 22830	141.29	4249	11/14/23	<u>141.29</u>
Chicago Tribune 10-1-5342 10-1-5342	Periodicals-Winnetka Periodicals-Winnetka	Acct #40046140 Acct #10046207	328.99 324.00	4250	11/14/23	<u>652.99</u>
Engberg Anderson, Inc. 10-0-5800	Capital Outlay	Inv 23358401-4	3,000.00	4251	11/14/23	<u>3,000.00</u>
Gayle Walsworth 10-0-5907	Programming - Youth	Presenter	650.00	4252	11/14/23	<u>650.00</u>
Great Oaks Landscaping, Inc. 70-0-5750	Landscaping	Inv 18121	260.00	4253	11/14/23	<u>260.00</u>
GUY SCOPELLITI LANDSCAPE 70-0-5750	Landscaping	Inv 43351	1,834.10	4254	11/14/23	<u>1,834.10</u>
Illinois Office of the State Fire Marshal 70-0-5749	Elevators	Inv 5125139952	125.00	4255	11/14/23	<u>125.00</u>
Jessica McClure 10-0-5907	Programming - Youth	Elf on the Shelf - Remainder	127.00	4256	11/14/23	<u>127.00</u>
Jo Ann Tufo 10-0-5908	Programming - Adult	Presenter	200.00	4257	11/14/23	<u>200.00</u>
Kaleen Elizabeth Dolan 10-0-5908	Programming - Adult	Holiday Piano Show	300.00	4258	11/14/23	<u>300.00</u>
Kelly Dull 10-0-5908	Programming - Adult	Holiday Cookie Decorating	300.00	4259	11/14/23	<u>300.00</u>

# Winnetka-Northfield Public Library District

## Check Register

All Bank Accounts

November 1, 2023 - November 30, 2023

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
Lynn Rymarz 10-0-5908	Programming - Adult	Presenter	300.00	4260	11/14/23	<u>300.00</u>
Makity Make 10-0-5907	Programming - Youth	Ceramic Ornaments	555.00	4261	11/14/23	<u>555.00</u>
Mikayla Contreras 10-0-5114	Professional Development	Food Reimbursement	19.40	4262	11/14/23	<u>305.67</u>
10-0-5114	Professional Development	October Travel Exp. Reimbursement	286.27			
Monica Dombrowski 10-0-5114	Professional Development	Oct. Travel Exp. Reimbursment	283.45	4263	11/14/23	<u>283.45</u>
Our Music LLC 10-0-5907	Programming - Youth	Children's Concert	750.00	4264	11/14/23	<u>1,500.00</u>
10-0-5907	Programming - Youth	Kid's Concert	750.00			
Presidio Networked Solutions Group, LLC 10-0-5885	Computer Equipment	Inv 6053523000759	1,348.84	4265	11/14/23	<u>1,348.84</u>
Raul Negrete Moyo 70-0-5740	Snow Removal	Magnesium Chloride Salt	1,435.00	4266	11/14/23	<u>1,435.00</u>
Sydney Clark 10-0-5138	Delivery Service	Sept/Oct. Travel Exp. Reimbursement	6.82	4267	11/14/23	<u>67.25</u>
10-0-5907	Programming - Youth	Reimbursement	13.93			
10-0-5114	Professional Development	Sept/Oct. Travel Exp. Reimbursement	46.50			
Technology Management Rev Fund 10-0-5176	Internet Services	Inv T2405445	450.00	4268	11/14/23	<u>450.00</u>
The Book Stall 10-1-5341	Books-Non-Fiction-Adult-Winnetka	Inv 492127	51.20	4269	11/14/23	<u>286.74</u>
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Inv 491115	101.20			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Inv 489147	19.96			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Inv 489968	26.39			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Inv 489968	48.00			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Inv 489286	26.39			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Inv 492127	13.60			
U.S. Postal Service 10-0-5722	Newsletter/Mailers	Acct 1005722	941.86	4270	11/14/23	<u>941.86</u>
ULINE 10-0-5120	Library Supplies	Inv 170063546	69.54	4271	11/14/23	<u>69.54</u>
Wall Street Journal 10-1-5342	Periodicals-Winnetka	Acct 030994042479	659.88	4272	11/14/23	<u>659.88</u>
Women in History				4273	11/14/23	<u>200.00</u>

# Winnetka-Northfield Public Library District

## Check Register

All Bank Accounts

November 1, 2023 - November 30, 2023

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-0-5908	Programming - Adult	Presenter	200.00			
Printing Concepts				4274	11/16/23	<u>660.00</u>
10-0-5120	Library Supplies	INV #155224	660.00			
American Library Association				4275	11/30/23	<u>360.00</u>
10-0-5731	Memberships	Public Library Assoc. Benchmark	360.00			
Annie Chu				4276	11/30/23	<u>118.69</u>
10-0-5906	Programming - Studio	Annie Chu	52.20			
10-0-5906	Programming - Studio	Annie Chu	32.50			
10-0-5906	Programming - Studio	Annie Chu	19.98			
10-0-5906	Programming - Studio	Annie Chu	14.01			
Catapult				4277	11/30/23	<u>50.00</u>
10-0-5115	Flexible Spending Account	Inv 00139319	50.00			
CCI Solutions				4278	11/30/23	<u>187.28</u>
10-0-5120	Library Supplies	Inv 30464955	187.28			
Cheryl Brown				4279	11/30/23	<u>250.00</u>
10-0-5908	Programming - Adult	Program Instructor	250.00			
Colley Elevator Co.				4280	11/30/23	<u>58,730.40</u>
70-0-5749	Elevators	Elevator Moderinzaton Project 09.01.23 - 09.30.23	58,730.40			
Dan Rosa				4281	11/30/23	<u>550.00</u>
10-0-5907	Programming - Youth	Instructor Fee	550.00			
Esscoe L.L.C.				4282	11/30/23	<u>11,022.00</u>
10-0-5882	Building	Inv 62067	3,594.20			
10-0-5882	Building	Inv 61615	7,427.80			
Funny Valentine Press				4283	11/30/23	<u>225.00</u>
10-0-5908	Programming - Adult	Instructor Fee	225.00			
Isabel Raci				4284	11/30/23	<u>415.00</u>
10-0-5908	Programming - Adult	Instructor Fee	415.00			
Jo Ann Tufo				4285	11/30/23	<u>200.00</u>
10-0-5908	Programming - Adult	Presenter Fee	200.00			
Kerry Rogers				4286	11/30/23	<u>48.32</u>
10-0-4150	Lost/Damaged Materials	Returned Books	48.32			
Library Ideas, LLC				4287	11/30/23	<u>3,428.16</u>
10-1-5444	Audio Books-Juv-Winnetka	Inv 103819	1,647.60			
10-1-5444	Audio Books-Juv-Winnetka	Inv 103821	261.12			
10-1-5444	Audio Books-Juv-Winnetka	Inv 103820	692.88			
10-1-5444	Audio Books-Juv-Winnetka	Inv 103822	826.56			
Team One Repair, Inc.				4288	11/30/23	<u>211.00</u>
10-0-5120	Library Supplies	Inv 1489381	211.00			



# Winnetka-Northfield Public Library District

## Check Register

All Bank Accounts

November 1, 2023 - November 30, 2023

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
The Book Stall				4289	11/30/23	<u>105.59</u>
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Inv 493220	30.40			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Inv 494205	23.99			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Inv 493220	25.60			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Inv 494401	25.60			
WunderWash - HouseWash				4290	11/30/23	<u>2,500.00</u>
10-0-5882	Building	Inv -000058	2,500.00			
Midwest Tape				17911	11/02/23	<u>571.11</u>
10-1-5443	DVDs-Juv-Winnetka	504068421	9.99			
10-1-5343	DVDs-Adult-Winnetka	504513727	286.37			
10-1-5343	DVDs-Adult-Winnetka	504513821	120.25			
10-0-5120	Library Supplies	504513726	13.93			
10-0-5120	Library Supplies	504513727	25.87			
10-0-5120	Library Supplies	Credit - 504379680	-149.87			
10-0-5120	Library Supplies	504513821	9.95			
10-0-5120	Library Supplies	504513728	1.99			
10-0-5120	Library Supplies	504513820	3.98			
10-2-5343	DVDs-Adult-Northfield	504513820	45.73			
10-2-5343	DVDs-Adult-Northfield	504513726	167.93			
10-1-5344	Audio Books-Adult-Winnetka	504513728	34.99			
Baker & Taylor				17912	11/02/23	<u>8,056.73</u>
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037820090	1,025.63			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037868536	425.37			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037822531	523.80			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037838762	16.94			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037861304	460.21			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037838955	445.15			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037865565	462.31			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037865565	159.37			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037838955	72.68			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037861304	174.55			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037822531	59.01			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037820090	405.63			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037868536	44.84			
10-1-5340	Books-Fiction-Adult-Winnetka	2037865445	214.32			
10-1-5340	Books-Fiction-Adult-Winnetka	2037869001	246.27			
10-1-5340	Books-Fiction-Adult-Winnetka	2037838762	100.70			

# Winnetka-Northfield Public Library District

## Check Register

All Bank Accounts

November 1, 2023 - November 30, 2023

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-1-5340	Books-Fiction-Adult-Winnetka	2037851270	357.65			
10-1-5340	Books-Fiction-Adult-Winnetka	2037861544	450.76			
10-2-5340	Books-Fiction-Adult-Northfield	2037861544	179.19			
10-2-5340	Books-Fiction-Adult-Northfield	2037851270	189.65			
10-2-5340	Books-Fiction-Adult-Northfield	2037865445	302.14			
10-2-5340	Books-Fiction-Adult-Northfield	2037869001	49.15			
10-1-5440	Books-Fiction-Juv-Winnetka	2037836038	166.15			
10-1-5440	Books-Fiction-Juv-Winnetka	2037834523	24.48			
10-1-5440	Books-Fiction-Juv-Winnetka	2037841509	159.79			
10-1-5440	Books-Fiction-Juv-Winnetka	2037835698	371.72			
10-1-5440	Books-Fiction-Juv-Winnetka	2037834520	14.24			
10-1-5440	Books-Fiction-Juv-Winnetka	2037834521	14.24			
10-1-5440	Books-Fiction-Juv-Winnetka	2037834522	90.64			
10-2-5440	Books-Fiction-Juv-Northfield	2037836038	13.72			
10-2-5440	Books-Fiction-Juv-Northfield	2037835698	38.19			
10-2-5440	Books-Fiction-Juv-Northfield	2037834519	101.18			
10-2-5440	Books-Fiction-Juv-Northfield	2037834518	29.98			
10-0-5120	Library Supplies	2037834519	11.97			
10-0-5120	Library Supplies	2037834520	1.47			
10-0-5120	Library Supplies	2037834522	10.99			
10-0-5120	Library Supplies	2037834521	1.89			
10-0-5120	Library Supplies	2037834518	3.79			
10-0-5120	Library Supplies	2037834523	2.13			
10-0-5120	Library Supplies	2037841509	22.54			
10-0-5120	Library Supplies	2037838762	9.51			
10-0-5120	Library Supplies	2037836038	56.04			
10-0-5120	Library Supplies	2037822531	37.14			
10-0-5120	Library Supplies	2037851270	46.73			
10-0-5120	Library Supplies	2037865565	43.01			
10-0-5120	Library Supplies	2037838955	40.07			
10-0-5120	Library Supplies	2037835698	80.73			
10-0-5120	Library Supplies	2037861304	52.33			
10-0-5120	Library Supplies	2037861544	53.93			
10-0-5120	Library Supplies	2037865445	51.82			
10-0-5120	Library Supplies	2037820090	79.45			
10-0-5120	Library Supplies	2037869001	25.65			
10-0-5120	Library Supplies	2037868536	35.89			
RAILS				17913	11/02/23	<u>685.00</u>
10-0-5177	Website/Platform Fees	Inv 11736	685.00			
VALUE LINE PUBLISHING LLC				17914	11/02/23	<u>6,200.00</u>
10-1-5346	Online Database - Winnetka	Inv KF-759040-2311	6,200.00			

# Winnetka-Northfield Public Library District

## Check Register

All Bank Accounts

November 1, 2023 - November 30, 2023

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
Midwest Tape				17927	11/17/23	<u>1,337.56</u>
10-1-5443	DVDs-Juv-Winnetka	504068421	-9.99			
10-1-5343	DVDs-Adult-Winnetka	504614141	167.93			
10-1-5343	DVDs-Adult-Winnetka	504614142	80.97			
10-1-5343	DVDs-Adult-Winnetka	504542012	77.96			
10-1-5343	DVDs-Adult-Winnetka	504542013	23.24			
10-1-5343	DVDs-Adult-Winnetka	504542014	29.99			
10-1-5343	DVDs-Adult-Winnetka	504542018	113.96			
10-1-5343	DVDs-Adult-Winnetka	504579798	43.48			
10-1-5343	DVDs-Adult-Winnetka	504579981	29.24			
10-1-5343	DVDs-Adult-Winnetka	504614077	55.48			
10-1-5343	DVDs-Adult-Winnetka	504614078	22.49			
10-0-5120	Library Supplies	504579799	1.99			
10-0-5120	Library Supplies	504579981	1.99			
10-0-5120	Library Supplies	504614075	1.99			
10-0-5120	Library Supplies	504579982	1.99			
10-0-5120	Library Supplies	504614140	7.96			
10-0-5120	Library Supplies	504614079	5.97			
10-0-5120	Library Supplies	504614078	1.99			
10-0-5120	Library Supplies	504614077	3.98			
10-0-5120	Library Supplies	504542016	1.99			
10-0-5120	Library Supplies	504542015	1.99			
10-0-5120	Library Supplies	504542014	1.99			
10-0-5120	Library Supplies	504542013	1.99			
10-0-5120	Library Supplies	504542017	5.97			
10-0-5120	Library Supplies	504542018	11.94			
10-0-5120	Library Supplies	504579797	1.99			
10-0-5120	Library Supplies	504579798	3.98			
10-0-5120	Library Supplies	504541859	3.98			
10-0-5120	Library Supplies	504542011	3.98			
10-0-5120	Library Supplies	504542012	7.96			
10-0-5120	Library Supplies	504614143	1.99			
10-0-5120	Library Supplies	504614142	5.97			
10-0-5120	Library Supplies	504614141	13.93			
10-2-5343	DVDs-Adult-Northfield	504614079	74.97			
10-2-5343	DVDs-Adult-Northfield	504614140	110.21			
10-2-5343	DVDs-Adult-Northfield	504579982	20.24			
10-2-5343	DVDs-Adult-Northfield	504579797	29.99			
10-2-5343	DVDs-Adult-Northfield	504542017	56.98			
10-2-5343	DVDs-Adult-Northfield	504542011	37.48			
10-2-5343	DVDs-Adult-Northfield	504614143	7.49			
10-1-5344	Audio Books-Adult-Winnetka	504541859	89.98			
10-1-5344	Audio Books-Adult-Winnetka	504542015	42.99			
10-1-5344	Audio Books-Adult-Winnetka	504542016	34.99			
10-1-5344	Audio Books-Adult-Winnetka	504614075	64.99			
10-1-5344	Audio Books-Adult-Winnetka	504579799	34.99			
Baker & Taylor				17928	11/17/23	<u>8,585.97</u>
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037850525	265.97			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037904557	276.91			

# Winnetka-Northfield Public Library District

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All Bank Accounts

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037904684	16.94			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037904557	107.35			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037850525	324.31			
10-1-5441	Books-Non-Fiction-Juv-Winnetka	2037852939	195.90			
10-2-5441	Books-Non-Fiction-Juv-Northfield	2037852939	64.29			
10-1-5340	Books-Fiction-Adult-Winnetka	2037879605	241.81			
10-1-5340	Books-Fiction-Adult-Winnetka	2037882773	234.59			
10-1-5340	Books-Fiction-Adult-Winnetka	2037890219	936.58			
10-1-5340	Books-Fiction-Adult-Winnetka	2037895248	222.25			
10-1-5340	Books-Fiction-Adult-Winnetka	2037898087	385.63			
10-1-5340	Books-Fiction-Adult-Winnetka	2037907203	316.22			
10-1-5340	Books-Fiction-Adult-Winnetka	2037904684	439.00			
10-1-5340	Books-Fiction-Adult-Winnetka	2037912425	279.54			
10-1-5340	Books-Fiction-Adult-Winnetka	2037915578	347.02			
10-2-5340	Books-Fiction-Adult-Northfield	2037912425	218.96			
10-2-5340	Books-Fiction-Adult-Northfield	2037915578	205.36			
10-2-5340	Books-Fiction-Adult-Northfield	2037904684	127.44			
10-2-5340	Books-Fiction-Adult-Northfield	2037907203	127.39			
10-2-5340	Books-Fiction-Adult-Northfield	2037898087	183.91			
10-2-5340	Books-Fiction-Adult-Northfield	2037895248	99.38			
10-2-5340	Books-Fiction-Adult-Northfield	2037882773	310.06			
10-2-5340	Books-Fiction-Adult-Northfield	2037890219	168.41			
10-2-5340	Books-Fiction-Adult-Northfield	2037879605	186.05			
10-1-5440	Books-Fiction-Juv-Winnetka	2037862720	66.06			
10-1-5440	Books-Fiction-Juv-Winnetka	2037901603	926.88			
10-1-5440	Books-Fiction-Juv-Winnetka	2037858457	13.49			
10-1-5440	Books-Fiction-Juv-Winnetka	2037858458	201.85			
10-1-5440	Books-Fiction-Juv-Winnetka	2037858459	33.23			
10-2-5440	Books-Fiction-Juv-Northfield	2037858456	48.70			
10-2-5440	Books-Fiction-Juv-Northfield	2037901603	218.76			
10-2-5440	Books-Fiction-Juv-Northfield	2037862720	22.02			
10-2-5440	Books-Fiction-Juv-Northfield	2037858455	2.97			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-2-5440	Books-Fiction-Juv-Northfield	2037880612	24.97			
10-0-5120	Library Supplies	2037890219	95.42			
10-0-5120	Library Supplies	2037882773	41.04			
10-0-5120	Library Supplies	2037879605	37.55			
10-0-5120	Library Supplies	2037915578	45.91			
10-0-5120	Library Supplies	2037912425	43.78			
10-0-5120	Library Supplies	2037907203	40.90			
10-0-5120	Library Supplies	2037904684	59.96			
10-0-5120	Library Supplies	2037898087	49.36			
10-0-5120	Library Supplies	2037901603	180.73			
10-0-5120	Library Supplies	2037904557	28.15			
10-0-5120	Library Supplies	2037858456	6.62			
10-0-5120	Library Supplies	2037858457	2.09			
10-0-5120	Library Supplies	2037858459	3.85			
10-0-5120	Library Supplies	2037858458	24.92			
10-0-5120	Library Supplies	2037862720	11.81			
10-0-5120	Library Supplies	2037852939	10.35			
10-0-5120	Library Supplies	2037858455	2.94			
10-0-5120	Library Supplies	2037880612	4.14			
10-0-5120	Library Supplies	2037895248	28.35			
10-0-5120	Library Supplies	2037850525	27.90			
Childrens Plus				17929	11/17/23	<u>1,445.15</u>
10-1-5441	Books-Non-Fiction-Juv-Winnetka	236937	959.75			
10-1-5441	Books-Non-Fiction-Juv-Winnetka	236972	485.40			
MERCHANTS DELIVERY SERVICE				17930	11/17/23	<u>550.00</u>
10-0-5138	Delivery Service	10/2023 Book Transfers	550.00			
Warehouse Direct				17931	11/17/23	<u>1,954.16</u>
70-0-5725	Janitorial Supplies	Inv 5608666-0	825.98			
70-0-5782	Equipment	Inv 5599944-0	1,128.18			
QUILL CORPORATION				17932	11/17/23	<u>268.82</u>
10-0-5122	Breakroom Supplies	Inv 35428586	41.86			
10-0-5122	Breakroom Supplies	Inv 35360885	36.95			
10-0-5122	Breakroom Supplies	Inv 35605016	19.34			
10-0-5120	Library Supplies	Inv 35465170	128.99			
10-0-5121	Office Supplies	Inv 35605016	6.32			
10-0-5121	Office Supplies	Inv 35451480	35.36			
RingCentral Inc				17933	11/17/23	<u>302.70</u>
10-0-5175	Telephone	Inv CD_000683189	302.70			
CDW-G				17934	11/17/23	<u>366.28</u>
10-0-5136	Hardware	Inv MT68155	366.28			
DEMCO				17935	11/17/23	<u>120.51</u>
10-0-5308	Reading Programs	Inv 7395861	65.43			
10-0-5120	Library Supplies	Inv 7390608	55.08			
OVERDRIVE INC.				17936	11/17/23	<u>23,246.00</u>
10-1-5345	Books-Digital-Winnetka	Inv 01018MA23398712	4,240.54			
10-1-5345	Books-Digital-Winnetka	Inv 01018MA23402761	7,019.57			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-1-5345	Books-Digital-Winnetka	Inv 0101BCP23400373	11,985.89			
HOOPLA (MIDWEST TAPE)				17937	11/17/23	<u>2,064.63</u>
10-1-5345	Books-Digital-Winnetka	Inv 504576515	2,064.63			
Kanopy				17938	11/17/23	<u>629.00</u>
10-1-5345	Books-Digital-Winnetka	Inv 373152	629.00			
VILLAGE OF NORTHFIELD				17939	11/17/23	<u>5,682.42</u>
70-2-5159	Northfield Lease	Nov. 23 Lease Payment	5,682.42			
Peerless Network				17940	11/30/23	<u>41.14</u>
10-1-5175	Telephone - Winnetka	Inv 36579	41.14			
Ntiva				17941	11/17/23	<u>2,951.91</u>
10-0-5135	LAN Management	Inv 221414	2,951.91			
BIBLIOTHECA, LLC				17942	11/17/23	<u>487.40</u>
10-1-5345	Books-Digital-Winnetka	Inv US70391	487.40			
Lauterbach & Amen, LLP				17943	11/17/23	<u>1,725.00</u>
10-0-5131	Accounting and Bookkeeping	Inv 84681	1,725.00			
DD Facility Services				17944	11/17/23	<u>8,500.00</u>
70-0-5748	Building Maintenance Service	Inv 0718-0024	8,000.00			
10-0-5882	Building	Inv 0718-0024	500.00			
VILLAGE OF WINNETKA				17945	11/17/23	<u>29,401.11</u>
10-0-5111	Health Insurance	Inv 2023-00000012	29,401.11			
DE LAGE LANDEN FINANCIALSVCS.				17946	11/17/23	<u>3,736.94</u>
10-0-5766	Photocopier Leases	INV ##81181335	1,868.47			
10-0-5766	Photocopier Leases	INV #80942251	1,868.47			
DELTA DENTAL PLAN OF ILLINOIS				17947	11/17/23	<u>1,469.84</u>
10-0-5111	Health Insurance	INV #1734873	1,469.84			
COMCAST				17956	11/30/23	<u>71.95</u>
10-0-5176	Internet Services	10.11.23 - 11-10.23	71.95			
NORTH SHORE GAS				17957	11/30/23	<u>299.09</u>
10-1-5174	Natural Gas - Winnetka	09.20.23 - 10.19.23	299.09			
NATIONWIDE RETIREMENT SOLUTIONS				17958	11/30/23	<u>1,475.00</u>
10-0-2040	457 withholding	NATIONWIDE RETIREMENT SOLUTIONS	1,475.00			
NATIONWIDE RETIREMENT SOLUTIONS				17959	11/30/23	<u>1,475.00</u>
10-0-2040	457 withholding	NATIONWIDE RETIREMENT SOLUTIONS	1,475.00			
COMCAST				17960	11/30/23	<u>339.95</u>
10-0-5176	Internet Services	10.20.23 - 11.19.23	339.95			
NICOR				17961	11/30/23	<u>83.73</u>

# Winnetka-Northfield Public Library District

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-2-5174	Natural Gas - Northfield	08.23.23 - 09.22.23	83.73			
PITNEY BOWES				17962	11/30/23	<u>100.00</u>
10-0-5123	Postage	PITNEY BOWES	100.00			
VILLAGE OF WINNETKA				17963	11/30/23	<u>2,926.53</u>
10-1-5171	Electricity - Winnetka	VILLAGE OF WINNETKA	65.15			
10-1-5171	Electricity - Winnetka	VILLAGE OF WINNETKA	2,538.49			
10-1-5171	Electricity - Winnetka	VILLAGE OF WINNETKA	-249.60			
10-1-5171	Electricity - Winnetka	VILLAGE OF WINNETKA	53.25			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	91.77			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	71.74			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	2.00			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	196.16			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	24.41			
10-1-5173	Storm Sewer - Winnetka	VILLAGE OF WINNETKA	133.16			
COMED				17964	11/30/23	<u>624.59</u>
10-2-5171	Electricity - Northfield	10.13.13 - 11.13.23	624.59			
VILLAGE OF NORTHFIELD				17965	11/30/23	<u>41.43</u>
10-2-5172	Water - Northfield	09.21.23 - 10.19.23	41.43			
First Bankcard				17966	11/30/23	<u>13,597.38</u>
10-0-5122	Breakroom Supplies	Morgan - breakroom supplies-dish drainer mat	6.49			
10-0-5123	Postage	Mall - Refund for 9/18 mailing labels order	-14.08			
10-0-5906	Programming - Studio	Kline - Screenprinting ink	23.98			
10-0-5906	Programming - Studio	Kline - Induction cooktop for Sandy programs	56.53			
10-0-5906	Programming - Studio	Kline - Peppers for Sandy induction prog	32.27			
10-0-5906	Programming - Studio	Kline - Bulk oil for dispenser progs	15.06			
10-0-5906	Programming - Studio	Kline - Laserable Acrylic	102.58			
10-0-5906	Programming - Studio	Kline - Cardstock and blank jewelry pieces	26.94			
10-0-5906	Programming - Studio	Kline - Pan for Prog	38.24			
10-0-5906	Programming - Studio	Kline - Wine glasses for engraving	36.60			
10-0-5906	Programming - Studio	Kline - UV Light for Resin progs	14.39			
10-0-5906	Programming - Studio	Kline - USB drives for studio	57.98			
10-0-5906	Programming - Studio	Kline - Wood blanks	37.98			
10-1-5439	Kits	Karwowska - Kits - replacement parts	43.93			
10-1-5439	Kits	Karwowska - Kits - replacement parts	22.99			
10-1-5439	Kits	Karwowska - Kits - replacement parts	-39.99			
10-1-5439	Kits	Karwowska - Kits - replacement parts	39.99			
10-1-5439	Kits	Karwowska - Kits - replacement parts	24.98			
10-1-5439	Kits	Karwowska - Kits - replacement parts	44.99			
10-1-5455	Karwowska - Youth Videogames	First Bankcard	128.99			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Mall - Materials	31.76			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Mall - Materials	42.03			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Morgan - adult collection development-IL Rules of the Road	33.66			
10-1-5441	Books-Non-Fiction-Juv-Winnetka	Karwowska - youth nf gn	14.99			
10-0-5134	Software	Mall - Virtual event hosting	127.97			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-0-5134	Software	Swenson - Office 365 Entra	7.20			
10-0-5134	Software	Swenson - Power BI	30.00			
10-0-5134	Software	Swenson - Office 365 Licenses	192.50			
10-0-5134	Software	Swenson - Creative Cloud Subscription	295.90			
10-0-5134	Software	Swenson - Annual Signage Subscription	117.60			
10-0-5134	Software	White - WhenIWork Scheduling Software	90.00			
10-0-5134	Software	Swenson - Annual LastPass Teams Subscription	432.00			
10-0-5136	Hardware	Swenson - Power Adapter for Silhouette	12.99			
10-0-5136	Hardware	Swenson - Power Adapter for RFID	12.98			
10-0-5177	Website/Platform Fees	Swenson - Old Website/Backup + New Content Site	34.00			
10-0-5907	Programming - Youth	Karowska - Youth Supplies	32.29			
10-0-5907	Programming - Youth	Karowska - Youth Supplies	376.26			
10-0-5907	Programming - Youth	Karowska - Youth Supplies	178.10			
10-0-5907	Programming - Youth	Karowska - Youth Supplies	63.38			
10-0-5907	Programming - Youth	Karowska - Youth Supplies	16.88			
10-0-5907	Programming - Youth	Karowska - Youth Supplies	194.42			
10-0-5907	Programming - Youth	Karowska - Youth Supplies	7.98			
10-0-5907	Programming - Youth	Karowska - Youth Supplies	9.92			
10-0-5907	Programming - Youth	Karowska - Youth Paid Performers	1,200.00			
10-0-5907	Programming - Youth	Karowska - Youth Supplies	63.47			
10-0-5907	Programming - Youth	Karowska - Youth Supplies - WBK	45.99			
10-0-5907	Programming - Youth	Karowska - Youth Supplies	84.78			
10-0-5907	Programming - Youth	Karowska - Youth Supplies	53.86			
10-0-5907	Programming - Youth	Karowska - Youth Supplies	31.36			
10-0-5908	Programming - Adult	Mall - Programming supplies (prize for Horror Trivia, 10/27)	63.22			
10-0-5308	Reading Programs	Quish - Book Recommendations/1K Books	242.22			
10-0-5308	Reading Programs	Quish - Insulated mugs/Winter Reading	1,900.00			
10-0-5308	Reading Programs	Mall - Winter Reading prizes	50.00			
10-0-5308	Reading Programs	Mall - Winter Reading prizes	50.00			
10-0-5308	Reading Programs	Mall - Winter Reading prizes	50.00			
10-0-5308	Reading Programs	Karowska - Winter Reading prizes	39.98			
10-0-5308	Reading Programs	Karowska - Winter Reading youth prizes	110.97			
10-0-5308	Reading Programs	Karowska - Winter Reading prizes	239.86			
10-0-5308	Reading Programs	Karowska - Winter Reading prizes	170.20			
10-0-5721	Promotional	Swenson - Insulated mugs/Winter Reading	387.01			
10-0-5721	Promotional	Swenson - Stress balls/outreach	853.13			
10-1-5342	Periodicals-Winnetka	Mall - Mailing labels	15.42			
10-1-5445	Video Games-Juv-Winnetka	Karowska - Videogame reimbursement	-0.50			
10-1-5445	Video Games-Juv-Winnetka	Karowska - Youth Videogames	49.99			
10-1-5445	Video Games-Juv-Winnetka	Karowska - Youth Videogames	59.99			
10-1-5445	Video Games-Juv-Winnetka	Karowska - Youth Videogames	49.94			
10-1-5445	Video Games-Juv-Winnetka	Karowska - Youth Videogames	29.99			
10-1-5445	Video Games-Juv-Winnetka	Karowska - Youth Videogames	49.99			



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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-1-5445	Video Games-Juv-Winnetka	Karowska - Youth Videogames	-0.01			
10-1-5445	Video Games-Juv-Winnetka	Karowska - Youth Videogames	49.94			
10-1-5445	Video Games-Juv-Winnetka	Karowska - Youth Videogames	-0.11			
10-1-5445	Video Games-Juv-Winnetka	Karowska - Youth Videogames	39.94			
10-1-5445	Video Games-Juv-Winnetka	Karowska - Youth Videogames	59.99			
10-1-5445	Video Games-Juv-Winnetka	Karowska - Youth Videogames	-0.11			
10-1-5445	Video Games-Juv-Winnetka	Karowska - Youth Videogames	-0.47			
10-1-5445	Video Games-Juv-Winnetka	Karowska - Youth Videogames	29.99			
10-2-5445	Video Games- Juv-Northfield	Karowska - Youth Videogames	29.99			
10-2-5445	Video Games- Juv-Northfield	Karowska - Youth Videogames	128.99			
10-2-5445	Video Games- Juv-Northfield	Karowska - Youth Videogames	-0.47			
10-2-5445	Video Games- Juv-Northfield	Karowska - Youth Videogames	-0.11			
10-2-5445	Video Games- Juv-Northfield	Karowska - Youth Videogames	59.99			
10-2-5445	Video Games- Juv-Northfield	Karowska - Youth Videogames	39.94			
10-2-5445	Video Games- Juv-Northfield	Karowska - Youth Videogames	-0.11			
10-2-5445	Video Games- Juv-Northfield	Karowska - Youth Videogames	49.94			
10-2-5445	Video Games- Juv-Northfield	Karowska - Youth Videogames	-0.01			
10-2-5445	Video Games- Juv-Northfield	Karowska - Youth Videogames	49.99			
10-2-5445	Video Games- Juv-Northfield	Karowska - Youth Videogames	29.99			
10-2-5445	Video Games- Juv-Northfield	Karowska - Youth Videogames	49.94			
10-2-5445	Video Games- Juv-Northfield	Karowska - Youth Videogames	59.99			
10-2-5445	Video Games- Juv-Northfield	Karowska - Youth Videogames	49.99			
10-2-5445	Video Games- Juv-Northfield	Karowska - Videogame reimbursement	-0.50			
10-0-5723	PR Supplies	Swenson - Mailing Tube/Supplies	37.53			
10-0-5731	Memberships	Kline - MC ILA Membership	100.00			
10-0-5732	Staff Recognition/Events/Meetings	White - All-Staff Meeting Breakfast	487.00			
70-0-5725	Janitorial Supplies	Karowska - Cleaning Supplies	51.60			
70-0-5725	Janitorial Supplies	White - Aunt Flow Dispenser Refills	420.00			
10-1-5340	Books-Fiction-Adult-Winnetka	Mall - Materials	43.50			
10-1-5340	Books-Fiction-Adult-Winnetka	Mall - Materials	91.17			
10-0-5120	Library Supplies	Morgan - library supplies-bags for intralibrary delivery	123.95			
70-0-5750	Landscaping	Mall - Bird food	24.66			
70-0-5782	Equipment	Morgan - coupon savings, building equipment-air purifier	-15.00			
70-0-5782	Equipment	Morgan - library supplies-magnifier	23.99			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
70-0-5782	Equipment	Morgan - building equipment-air purifier	99.99			
10-0-5882	Building	White - Emergency Exit Signage	6.99			
10-0-5884	Equipment/Furniture	Kline - Air Purifier for space (elevator repair)	299.99			
10-0-5114	Professional Development	Dombrowski - ILA Legislative Meetup	45.00			
10-0-5114	Professional Development	First Bankcard	25.49			
10-0-5114	Professional Development	Kline - ILA Conference Ticket	300.00			
10-0-5114	Professional Development	Morgan - professional development-Kathryn Freemond	100.00			
10-0-5114	Professional Development	Mall - Professional Development - Adult Reading Round Table event	100.00			
10-0-5114	Professional Development	Mall - Professional Development - Adult Reading Round Table event	100.00			
10-0-5114	Professional Development	White - Staff Anti-Harassment Training	1,050.00			
10-0-5114	Professional Development	Morgan - professional development-Sydney Clark	100.00			
10-0-5121	Office Supplies	Morgan - office supplies-pencil sharpener	19.99			
10-0-5121	Office Supplies	Kline - Planner, Blanks, Stapler	61.77			
10-0-5906	Programming - Studio	Kline - Liner for fabrics	22.14			
10-0-5906	Programming - Studio	Kline - screwdriver set	19.98			
10-0-5906	Programming - Studio	Kline - Fabric for prog	4.97			
10-0-5906	Programming - Studio	Kline - blank tumblers for 11/9 prog	57.43			
10-0-5906	Programming - Studio	Kline - oil dispenser blanks	18.99			
10-0-5906	Programming - Studio	Kline - Phone mount for YouTube videos	22.99			
10-0-5906	Programming - Studio	Kline - Banners for Prog	21.56			
10-0-5906	Programming - Studio	Kline - Filament for 3d prints	49.98			
10-0-5906	Programming - Studio	Kline - String Lights for Prog	8.49			

**Check List Total**      227,347.17



## NOVEMBER 2023 DIRECTOR’S REPORT

### STAFF UPDATES

Anniversaries: Maddy Belk, Youth Services Librarian, 11/11 (4 years); Jeremy Farrar, Social Media & Marketing Specialist, 11/15 (1 year).

Promotions & Comings: Jeremy Farrar (see above) was promoted to FT effective 11/20. Former New Trier Student Volunteer Matty Schulz was hired as a PT Page for the Winnetka Library effective 11/30.

### STAFF SHOUT OUTS

- Youth Services Librarian Amber wrote an article on [1,000 Books Before Kindergarten](#) that was featured in The Alliance for Early Childhood’s eNewsletter.
- Director Monica was nominated to run for the Public Library Association’s Board of Directors. The election will occur in the spring and if elected, she will serve a 3-year term beginning July 1, 2024.

### FINANCES (Target = 41.67% based on 5 months into our fiscal year)

- We are at 22.71% of our expected operating revenues (below budget).
- We are at 35.02% of our budgeted operating expenses (below budget).

### PROGRAMMING

#### Youth

Category	23NOV	22NOV	Mo. % +/-	FY23-24 YTD	FY22-23 YTD	FY % +/-
Programs	56	53	5.66%	259	290	-10.69%
Live Attendees	1,588	1,194	33.00%	7,394	5,481	34.90%
Passive Programming	4,661	2,143	117.50%	19,592	9,244	111.94%

#### Highlights

Bluey Party	49 patrons entered play scenes—such as zoo, restaurant, hairdresser, and hospital—from their favorite show.
Family Reading Night	In collaboration with Alliance for Early Childhood, we offered fort building and family reading at both branches for 53 patrons.
DiNovember Dinosaur Dig	20 patrons got together to talk about—and dig for—dinosaur “fossils”.

#### Adults

Category	23NOV	22NOV	Mo. % +/-	FY23-24 YTD	FY22-23 YTD	FY % +/-
Programs	15	16	-6.25%	87	101	-13.86%
Live Attendees	417	425	-1.88%	2,152	2,032	5.91%
Recording Attendees	198	164	20.73%	1,382	673	105.35%

#### Highlights

Relaxing Watercolors (IP)	20 patrons came to slow down, relax, and learn watercolor techniques from Audrey Ra of Audrey Ra Designs while creating their own works.
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Bombshells: Hollywood's Leading Ladies (V)	Film Historian Dr. Annette Bochenek presented the history of the Hollywood bombshells & their legacies for 78 patrons.
Native American Storytelling by Chief White Winnebago (IP)	HoChunk Nation Chief Winnebago told 5 interactive Native American stories for 27 patrons of all ages.

(IP)= In-Person Program (V)=Virtual Program

## Studio

Category	23NOV	22NOV	Mo. % +/-	FY23-24 YTD	FY22-23 YTD	FY % +/-
<b>1:1s</b>	285	82	<b>247.56%</b>	1,409	488	<b>188.73%</b>
<b>Programs</b>	18	11	<b>63.34%</b>	79	74	<b>6.76%</b>
<b>Attendees</b>	67	86	<b>-22.09%</b>	486	489	<b>-0.61%</b>

## Highlights

Multi-Layer Winter Scene	Using the laser engraver, colored acrylic, & fairy lights, 6 patrons made custom light-up winter decorations for their homes or gifts.
Thanksgiving Banners	Using the vinyl cutter, heat press, and templates, 6 patrons made custom decorative banners to hang or display near their holiday tables.

## Community Engagement

Category	23NOV	22NOV	Mo. % +/-	FY23-24 YTD	FY22-23 YTD	FY % +/-
<b>Youth Events</b>	0	1	<b>-100.00%</b>	11	13	<b>-15.38%</b>
<b>Adult Events</b>	2	2	<b>0.00%</b>	24	10	<b>140.00%</b>
<b>Family Events</b>	2	1	<b>100.00%</b>	8	14	<b>-42.36%</b>
<b>Total Events</b>	<b>4</b>	<b>4</b>	<b>0.00%</b>	<b>43</b>	<b>37</b>	<b>16.22%</b>
<b>Youth Attendance</b>	0	12	<b>-100.00%</b>	345	522	<b>-33.91%</b>
<b>Adult Attendance</b>	20	16	<b>25.0%</b>	486	95	<b>411.58%</b>
<b>Family Attendance</b>	125	100	<b>25.00%</b>	1,425	1,383	<b>3.04%</b>
<b>Total Attendance</b>	<b>145</b>	<b>128</b>	<b>13.28%</b>	<b>2,256</b>	<b>2,000</b>	<b>12.80%</b>

## Highlights

Family Campfire	Youth Services Manager Anna shared campfire stories at Crow Island Woods Park for 40 residents. In partnership with the Winnetka Park District.
Holiday Fest	Librarians Sydney & Amelia shared Winter Reading Info, a holiday scavenger hunt, holiday buttons, and holiday-themed books with 85 residents. In partnership with the Northfield Park District.

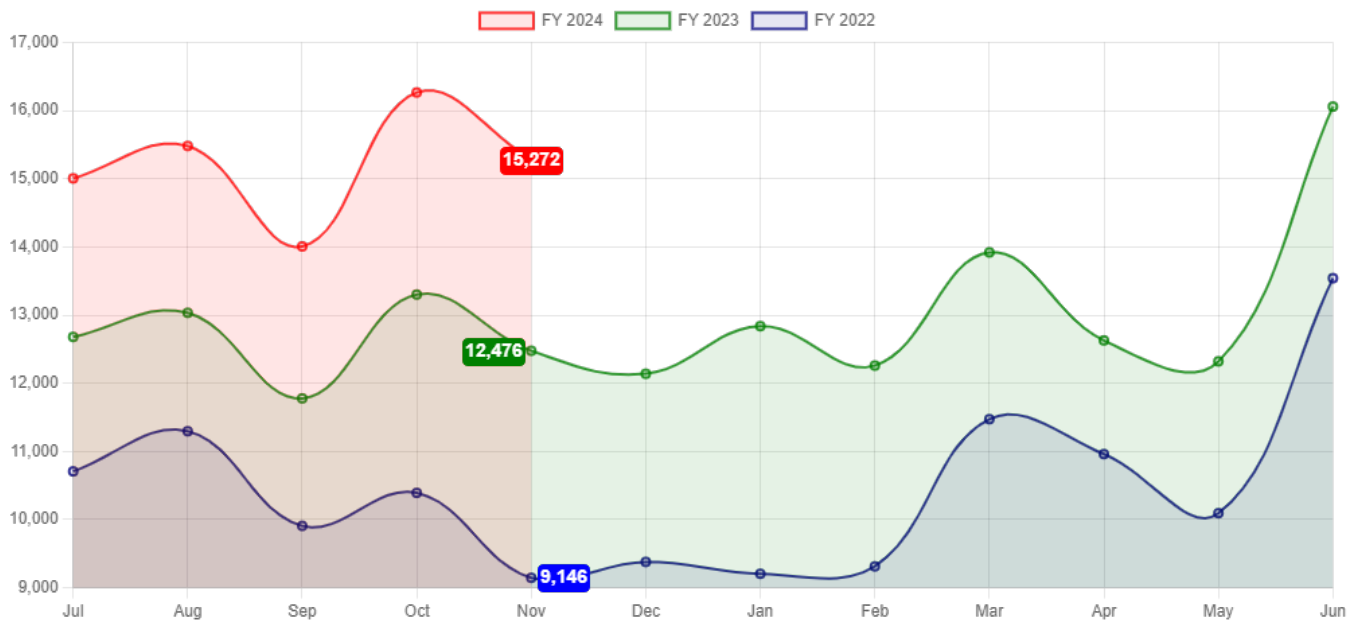
## SERVICES

### Visitors

Building	23NOV	22NOV	Mo. % +/-	FY23-24 YTD	FY22-23 YTD	FY % +/-
<b>Winnetka</b>	10,857	8,909	<b>21.87%</b>	53,436	44,701	<b>19.54%</b>
<b>Northfield</b>	4,135	3,206	<b>28.98%</b>	21,206	17,101	<b>24.00%</b>
<b>Total</b>	<b>14,992</b>	<b>12,115</b>	<b>23.75%</b>	<b>74,642</b>	<b>61,802</b>	<b>20.78%</b>
<b>Virtual</b>	280	361	<b>-22.44%</b>	1,387	1,465	<b>-5.32%</b>
<b>Total</b>	<b>15,272</b>	<b>12,476</b>	<b>22.41%</b>	<b>76,029</b>	<b>63,267</b>	<b>20.17%</b>

Note: Closed at 5pm on 11/22 and all day on 11/23 & 24 for Thanksgiving holiday.

3 Year People Counter Comparison



### Cardholders

Activity	23NOV	22NOV	Mo. % +/-	FY23-24 YTD	FY22-23 YTD	FY % +/-
New Cards	97	104	-6.73%	526	578	-9.00%
Community	23NOV	22NOV	Mo. % +/-	23NOV%POP	22NOV %POP	% Change
Winnetka	6,324	6,549	-3.44%	49.62%	51.39%	-1.77%
Northfield	2,411	2,203	9.44%	41.92%	38.31%	3.62%
<b>Total District</b>	<b>8,735</b>	<b>8,752</b>	<b>-0.19%</b>	<b>47.23%</b>	<b>47.32%</b>	<b>-0.09%</b>
Kenilworth	400	334	19.76%	15.91%	13.29%	2.63%
<b>Total Library Cards</b>	<b>9,135</b>	<b>9,086</b>	<b>0.54%</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Desk Questions

Category	23NOV	22NOV	Mo. % +/-	FY22-23 YTD	FY21-22 YTD	FY % +/-
Adult	2,074	1,666	24.49%	11,653	10,758	8.32%
Youth	510	704	-27.56%	2,456	3,453	-28.87%
Digital Services	82	149	-44.97%	419	765	-45.23%
<b>Total</b>	<b>2,666</b>	<b>2,519</b>	<b>5.84%</b>	<b>14,528</b>	<b>14,976</b>	<b>-2.99%</b>

### TECHNOLOGY

#### Computer Usage

Location	23NOV	22NOV	Mo. % +/-	FY23-24 YTD	FY22-23 YTD	FY % +/-
Winnetka	325	400	-12.00%	2,274	2,201	3.32%
Northfield	210	223	-5.83%	1,143	1,094	4.48%
<b>Total</b>	<b>562</b>	<b>623</b>	<b>-9.79%</b>	<b>3,417</b>	<b>3,295</b>	<b>3.70%</b>

#### Hotspot Usage

Location	23NOV	22NOV	Mo. % +/-	FY23-24 YTD	FY22-23 YTD	FY % +/-
Winnetka Sessions	23,246	19,526	19.05%	104,840	114,963	-8.81%

Northfield Sessions	3,910	4,785	-18.29%	20,554	21,286	-3.44%
<b>Total</b>	<b>27,156</b>	<b>24,311</b>	<b>11.70%</b>	<b>125,394</b>	<b>136,249</b>	<b>-7.97%</b>
Winnetka Bandwidth	607GB	479GB	26.72%	2,843GB	2,397GB	18.59%
Northfield Bandwidth	116GB	77GB	49.30%	540GB	348GB	55.43%
<b>Total</b>	<b>723GB</b>	<b>556GB</b>	<b>29.86%</b>	<b>3,383GB</b>	<b>2,745GB</b>	<b>23.26%</b>

## Website Visits

Activity	23NOV	22NOV	Mo. % +/-	FY23-24 YTD	FY22-23 YTD	FY % +/-
Total Visits	10,512	9,252	13.62%	55,083	43,377	26.99%
Unique Visits	6,553	6,381	2.70%	34,245	28,208	21.40%

## MARKETING

### Email Subscribers

23NOV	% Cardholders	22NOV	Open Rate	Click Rate
10,740	117.57%	10,373	56%	2%

Open Rate: % who opened the email. Click Rate: % who clicked on links inside the email.

### Social Media Activity

Platform	23NOV Impres.	22NOV Impres.	Mo. % +/-	23NOV Reach	22NOV Reach	Mo. % +/-	23NOV Engage.	22NOV Engage.	Mo. % +/-
YouTube	25,063	-	-	1,360	-	-	-	-	-
Facebook	4,723	-	-	4,613	-	-	71	-	-
Instagram	4,716	-	-	4,608	-	-	71	-	-
Twitter/X	2,558	-	-	-	-	-	151	-	-
LinkedIn	510	-	-	-	-	-	57	-	-
<b>Total</b>	<b>37,570</b>	<b>-</b>	<b>-</b>	<b>10,581</b>	<b>-</b>	<b>-</b>	<b>350</b>	<b>-</b>	<b>-</b>

Impressions: # of times the content has been seen/viewed. Reach: # of people seeing content for the first time.

Engagements: # of comments, likes, shares, & click-throughs.

## COLLECTIONS

### Physical Adult (By Location)

Location	23NOV	22NOV	Mo. % +/-	FY23-24 YTD	FY22-23 YTD	FY % +/-
Winnetka	9,578	9,011	6.29%	51,296	47,456	8.09%
Northfield	3,538	3,960	-10.66%	19,109	20,928	-8.69%

### Physical Youth (By Location)

Location	23NOV	22NOV	Mo. % +/-	FY23-24 YTD	FY22-23 YTD	FY % +/-
Winnetka	14,055	14,543	-3.36%	72,889	72,074	1.13%
Northfield	3,229	3,835	-15.80%	16,617	19,986	-16.86%

### Physical Miscellaneous

Lending Type	23NOV	22NOV	Mo. % +/-	FY23-24 YTD	FY22-23 YTD	FY % +/-
Kenilworth Patrons	899	1,092	-17.67%	5,870	5,633	4.21%
Borrowed from Other Libraries	1,718	1,547	11.05%	8,599	8,240	4.36%

**Physical Adult (By Type)**

Material Type	23NOV	22NOV	Mo. % +/-	FY23-24 YTD	FY22-23 YTD	FY % +/-
Books	7,755	8,224	-5.70%	43,378	43,699	0.73%
Book - Fiction	4,390	4,590	-4.36%	25,496	24,978	2.07%
Book - Nonfiction	3,365	3,634	-7.40%	17,882	18,721	-4.48%
Audiobook - CD	194	278	-30.22%	1,137	1,616	-29.64%
Music CD	114	93	22.58%	409	721	-43.27%
Playaway	25	31	-19.35%	149	282	-47.16%
DVD/Blu-Ray	2,612	2,818	-7.31%	13,108	13,618	-3.75%
Magazine	276	186	48.39%	1,207	1,061	13.76%
Videogame	20	18	11.11%	95	118	-19.49%
Computing Device	3	5	-40.00%	25	20	25.00%
Library of Things	28	28	0.00%	109	83	31.33%
Other	4	-	-	11	53	-79.25%
Non-CCS ILL	20	35	-42.86%	146	191	-23.56%
Sent Out	2,065	1,277	61.71%	10,631	6,922	53.58%
<b>Total</b>	<b>13,116</b>	<b>12,993</b>	<b>0.95%</b>	<b>70,405</b>	<b>68,384</b>	<b>2.96%</b>

**Physical Youth (By Type)**

Material Type	23NOV	22NOV	Mo. % +/-	FY23-24 YTD	FY22-23 YTD	FY % +/-
Books	12,612	13,930	-9.46%	68,152	70,252	-3.03%
Book - Fiction	10,652	11,658	8.63%	57,607	60,116	-4.17%
Book - Nonfiction	1,960	2,272	-13.73%	10,545	10,166	3.73%
Audiobook - CD	4	22	-81.82%	29	128	-77.34%
Playaway	183	216	-15.28%	1,260	1,230	2.44%
DVD/Blu-Ray	687	972	-29.32%	4,014	5,402	-25.69%
Videogame	206	189	8.99%	1,236	1,231	0.41%
Computing Device	97	29	234.48%	317	170	86.47%
Vox Reader	356	277	28.52%	1,696	1,487	14.06%
Youth Kits	62	57	8.77%	334	226	47.79%
Other	27	51	-47.06%	105	158	-33.54%
In House Circulation	3,049	2,576	18.36%	12,361	11,654	6.07%
<b>Total</b>	<b>17,284</b>	<b>18,345</b>	<b>-5.78%</b>	<b>89,506</b>	<b>92,124</b>	<b>-2.84%</b>

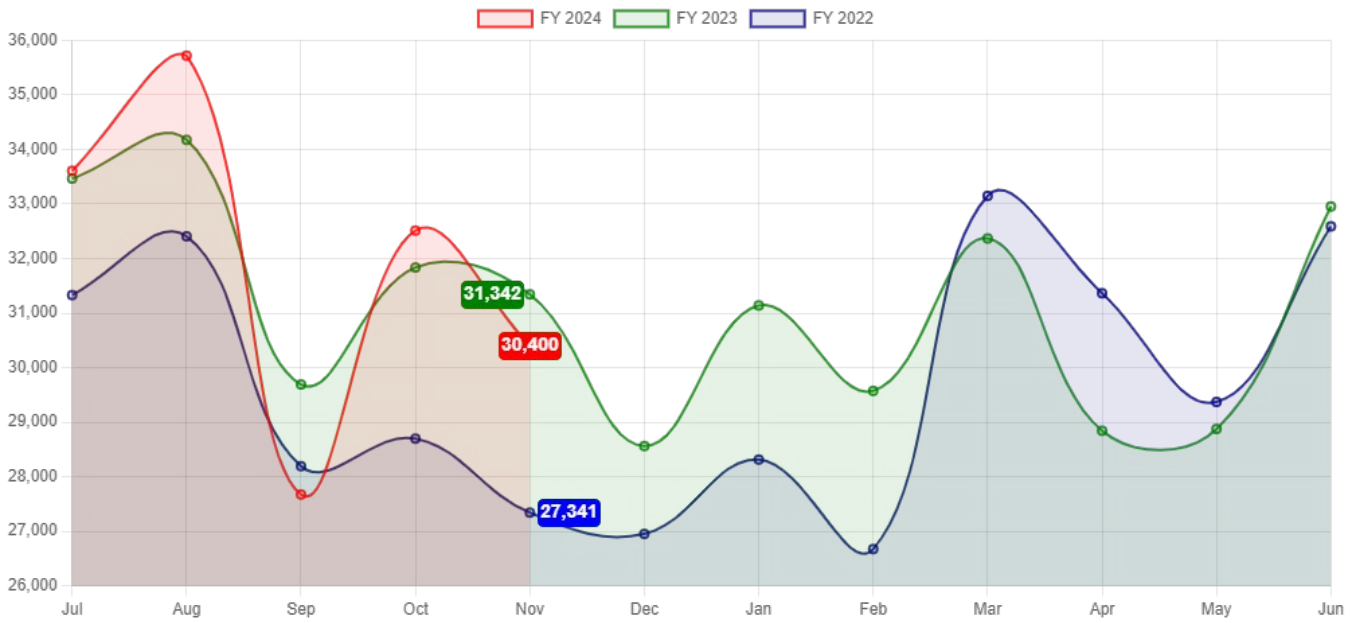
**MTD Total Physical Circulation**

23NOV Physical Circulation	22NOV Physical Circulation	Net Change
30,400	31,316	-2.93%

**YTD Total Physical Circulation**

FY23-24 YTD Physical Circulation	FY22-23 YTD Physical Circulation	Net Change
159,911	160,508	-0.37%

3 Year Circulation Comparison

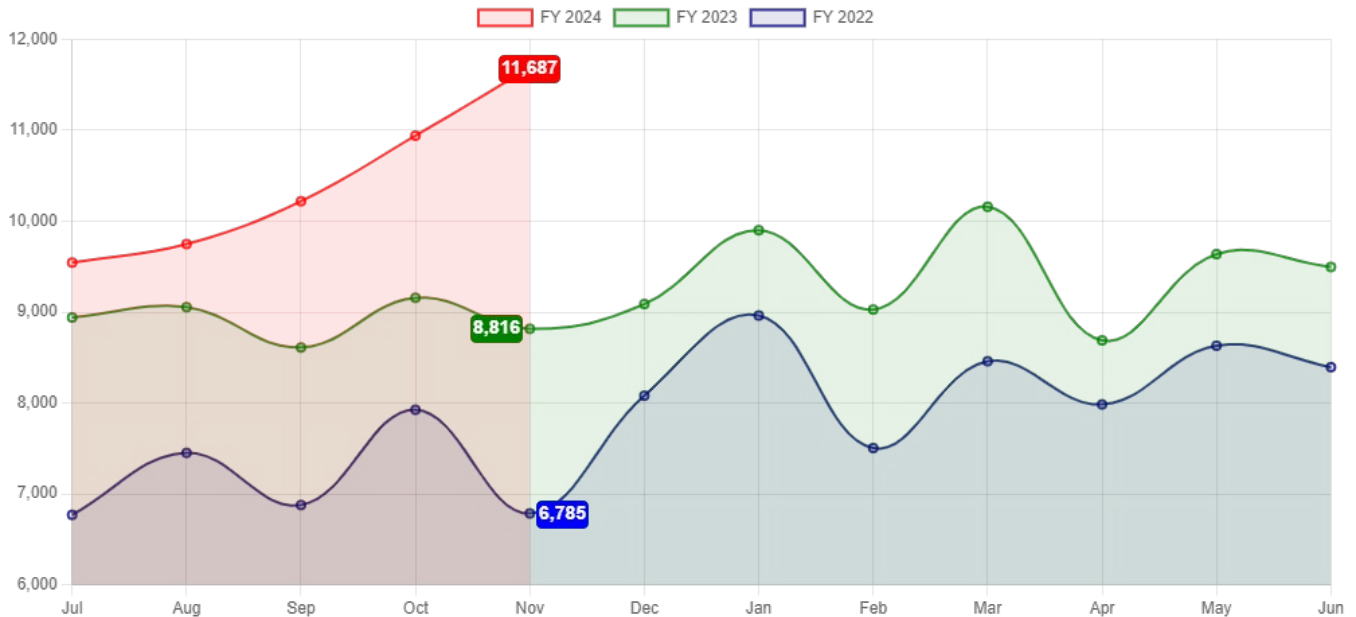


### Digital Circulation

Material Type	23NOV	22NOV	Mo. % +/-	FY23-24 YTD	FY21-22 YTD	FY % +/-
eBooks	4,498	3,870	16.23%	22,204	19,981	11.13%
eAudiobooks	4,043	2,962	36.50%	19,478	15,231	27.88%
eMagazines*	2,701	1,520	77.17%	7,878	7,213	9.22%
eVideos	403	429	-6.06%	2,339	2,011	16.31%
eMusic	42	35	20.00%	231	141	63.83%
<b>Total</b>	<b>11,687</b>	<b>8,816</b>	<b>32.57%</b>	<b>52,138</b>	<b>44,577</b>	<b>16.96%</b>

\*Vendor made a change & now auto delivers new issues of eMags to those with a copy checked out.

3 Year eResource Comparison



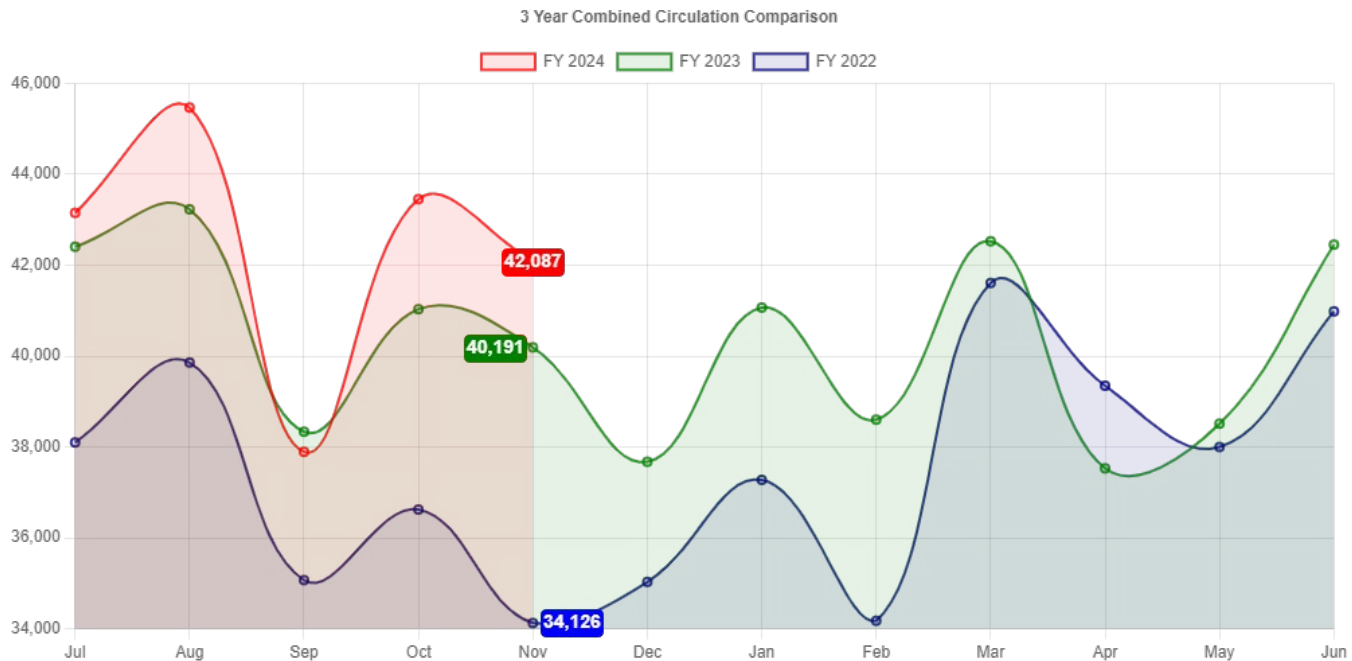


## MTD Total District Circulation

23NOV District Circulation	22NOV District Circulation	Net Change
42,087	40,165	4.79%

## YTD Total District Circulation

FY23-24 YTD District Circulation	FY22-23 YTD District Circulation	Net Change
212,049	205,021	3.34%



## IMPACT STORIES

### Branch Services

- Library Assistant Mark W. helped a patron use the library’s computer and printer to renew her passport. His instruction was so thorough that the patron said she now feels confident enough to use the equipment on her own.
- A patron expressed her gratitude for the ability to borrow DVDs for her husband, who has Alzheimer’s. While embarrassed to admit it, she said DVDs are an integral part of her “babysitting system.”
- Librarian Amelia assisted a teacher from Brightmont Academy by recommending beginning chapter and emerging graphic novel titles for a teen with low-reading level. The teacher emailed her appreciation: *“Thank you so much...I really appreciate the help!! This student will be able to understand story sequencing because of you...thank you.”*
- Feedback from comment box: *“I love this library! You give such care to new fiction, displays, recommendations. I can always find something here,”* and *“What a nice, curated collection! You take such care. I will definitely be back.”*

### Community Engagement

- Small Business Saturday was an enormous success! We transitioned from having just a youth performer/program, as had been done in previous years (which was normally fully registered before the day of the event), to offering something for everyone! There was a used book sale in the lobby to benefit the Friends of the Library, the Studio had crafts and demonstrations of equipment/Library of Things, and youth had Winter Wonderland activities for families in the Lloyd Room. The library was also one of the

clues for the Winnetka Park District's Scavenger Hunt, highlighting our lobby exhibit with the Winnetka Historical Society. These activities drew new people into the library, as evidenced by the 14 new library card signups that day. It is a great collaboration for us with the Village of Winnetka, the Park District (scavenger hunt), and other local businesses/organizations.

### Youth Services

- Feedback on Take-and-Tinker Kits: *"Anna, when I say 'you saved thanksgiving', it's not hyperbole. I had three kids 5-8 having simultaneous meltdowns, but I remembered I had take-and-tinker-kits from the youth services department, and everyone has officially calmed down. THANK YOU, THANK YOU. Please let the volunteers and your whole youth services staff know how important they all are to the MacNally family, and ALL the families of the district."*
- Feedback on Offerings: *"Thank you, I came in just wanting to get books but we did two scavenger hunts and did some crafting. This has been a wonderful Saturday and it's not even 11:00 yet!"*
- Feedback on Programming: *"We really appreciate you and all this amazing work you put into these programs for our kids. We love coming here and you are just so good at this."*
- A woman called and requested assistance with figuring out if the book Unicorns and Mermaids: A Sticker Book had any controversial content because her friend had gone on a "tirade" about it. After comparing her research to Librarian Amber's, she was delighted and relieved to find that there appeared to be nothing of concern with the title.
- Maddy had two parents at the last baby story time say that they really love the community of new parents who've been coming to story time! One of them said she's been coming every week during the fall session and it's helped her to make friends with other moms!

### Adult Services

- Feedback on Winnetka Talk Digital Archive
  - A patron called to see if we could find an image of her brother as a small child published in the Winnetka Talk in the early 60s. They both remembered the image and hoped to include it in a personal memoir for friends and family. We were able to quickly locate the image using the Winnetka Talk Historical Archive. The patron replied: *"Thank you for your wonderful help! My whole family will be thrilled to see this photo. I am most grateful for your assistance and kindness."*
  - A patron stopped by the Reference Desk to comment on how much he enjoyed searching through the Winnetka Talk Historical Archive. His family has lived in Winnetka for more than 100 years, and he was able to find many previously unknown pictures of and references to family members that he then shared with them.
  - Molly sent a patron 26 archived Winnetka Talk articles pertaining to the patron's family and ancestors. This patron lives in another state now and can't visit the Library. The patron's response: *"Molly, your kindness overwhelms me! Yes, all of these articles pertain to my family. My sibs and cousins were the last generation to grow up in Winnetka and we have all scattered around the country, but Winnetka holds a special place in our hearts. I spent hundreds of hours in the library, and I am sure your skills and kindness are enjoyed by many Winnetka residents. Thanks so much."*
- Feedback for Brave The Wild River - The Women Who Mapped The Grand Canyon's Plants: *"I thought the speaker was outstanding -- she delivered a wonderful, interesting presentation with great visuals. Her story of the women running the Colorado river was so compelling and I'm glad she wrote a book so more people can learn about them. I'm so glad I zoomed in. Please let the library director know that this was yet another phenomenal program."*
- Feedback for Native American Storytelling by Chief White Winnebago: *"Probably learned more about Native American history/culture/concepts in 60 minutes than I learned in all my school years,"* and, *"I love the*

*information that was shared and was so glad to have participated in this event. I really enjoy learning about other cultures and learning about things I had not known before. Keep up the great work!”*

- Feedback for Mysteries and Mayhem on the North Shore: *“Very interesting. I enjoy these webinars even though I occasionally miss ones I signed up for. Sorry. This one will inspire me to check out more about my house in the Winnetka historical society.”*

### **Digital Services**

- Staff helped a patron use the 3D printer to create custom “feet” for his keyboard. He was so delighted at how perfect they fit that he wrote a thank you note to the team!
- A patron who took Studio Assistant Annie’s Wreath-Making Class sent her a photo of the wreath displayed on her front door along with a thank you note!

### **Patron Services**

- Patron Services Assistant Lisa helped two new residents sign up for library cards. In the process, she admired the hat of one of the residents, which then led to a conversation about home improvement stores and allowed Lisa to highlight some of the options locally available in Winnetka. The couple was thrilled with the interaction and thanked Lisa, saying they hoped they run into her again!
- From a lobby survey: *“I love the library! Thank you so much for being a space that I can always hang out in. I would run out of reading material! Thank you!”*



## COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Board of Directors  
Winnetka-Northfield Public Library District  
Winnetka, Illinois

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Winnetka-Northfield Public Library District (the District) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated June 8, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects Accounting Practices*

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

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

The actuarial calculation of net pension asset, deferred outflows, deferred inflows and pension expense, OPEB liability and expense, and management's estimate of depreciation: We evaluated the key factors and assumptions used to develop these estimates and have determined they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the disclosure of bank deposits and the collateralization of this highly liquid asset in Note 2 to the financial statements.

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

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

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has agreed to correct all such misstatements. The corrected misstatements were primarily accrual adjustments and adjustments to create government wide statements required by GASB 34.



### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 4, 2023.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. We have identified management override as a significant risk and have designed our audit approach to reduce that risk.

### Other Matters

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

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

### Restriction on Use

This information is intended solely for the use of the board of directors and management of the Winnetka-Northfield Public Library District, and is not intended to be, and should not be, used by anyone other than these specified parties.

ATA Group, LLP

December 4, 2023

**WINNETKA-NORTHFIELD PUBLIC  
LIBRARY DISTRICT**

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2023**



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## **Independent Auditor's Report**

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Board of Trustees  
Winnetka-Northfield Public Library District  
Winnetka, Illinois

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Winnetka-Northfield Public Library District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Winnetka-Northfield Public Library District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

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

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a



## **Independent Auditor's Report**

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material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information on pages 4 through 7 and 28 through 33 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 Winnetka-Northfield Public Library District's basic financial statements. The Supplementary Information, as listed in the table of contents, is presented for purposes of

## Independent Auditor's Report

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additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the aforementioned information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

ATA Group, LLP

December 4, 2023

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

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As management of Winnetka-Northfield Public Library District, this narrative overview and analysis is provided of the District's financial activities for the fiscal year ending June 30, 2023. We recommend readers consider this information in conjunction with the financial statements as a whole.

### **Required Financial Statements**

Fund and government-wide financial statements are combined on pages 8 and 9.

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. They are prepared using the modified accrual basis of accounting.

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

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year.

Fund financial statements tell how library services were paid for as well as what remains for future spending. Fund financial statements report the District's operations in more detail than the government-wide statements by providing information about the District's major funds and the total of all other funds.

Notes to the financial statements provide additional information that is essential to a full understanding of the information provided in the basic financial statements. Required Supplementary Information consists of IMRF pension information, other post-employment benefit information, and a comparison of budget to actual revenues and expenditures for the general fund.

### **Financial Analysis**

Net position may serve, over time, as a useful indicator of a government's financial position. In the case of the Winnetka-Northfield Public Library District, assets/deferred outflows of resources exceeded liabilities/deferred inflows of resources by \$12,724,255 and \$12,474,670 for the years ended June 30, 2023 and 2022, respectively. A large portion of the District's net position reflects its net investment in capital assets. The District uses these capital assets to provide services and consequently these assets are not available to liquidate liabilities or for other spending.

For the years ended June 30, 2023 and 2022, the District's net position increased by \$249,585 and \$1,550,229, respectively.

# Management's Discussion and Analysis

## Condensed Statement of Net Position

	June 30,	
	2023	2022
Current Assets	\$ 10,231,524	\$ 9,694,673
Net Pension Asset	-	1,753,812
Right-to-Use Lease Assets, net	115,567	214,327
Capital Assets, net of accumulated depreciation	5,077,462	4,828,948
<b>Total Assets</b>	<b>15,424,553</b>	<b>16,491,760</b>
Deferred Outflows of Resources	719,481	122,610
Current Liabilities	158,122	208,533
Non-Current Liabilities	622,325	362,408
<b>Total Liabilities</b>	<b>780,447</b>	<b>570,941</b>
Deferred Inflows of Resources	2,639,332	3,568,759
Net Position		
Net Investment in Capital Assets	5,080,960	4,832,131
Restricted	168,302	2,031,476
Unrestricted	7,474,993	5,611,063
<b>Total Net Position</b>	<b>\$ 12,724,255</b>	<b>\$ 12,474,670</b>

## Condensed Statement of Activities

	For Years Ended June 30,	
	2023	2022
Revenues		
Property Taxes	\$ 4,504,796	\$ 4,590,533
Personal Property Replacement Taxes	115,954	102,593
Per Capita Grant	27,250	27,233
Kenilworth Service Contract	143,335	126,214
Fines, Fees and Services	9,863	10,067
Interest Income	154,965	30,966
Contributions	22,050	22,750
Other Revenue	1,446	2,134
<b>Total Revenues</b>	<b>4,979,659</b>	<b>4,912,490</b>
Expenses		
Personnel	2,088,738	1,809,859
FICA	127,463	121,036
Library Materials and Services	438,263	416,831
Computer Services	198,849	132,295
Administrative	332,853	275,409
Capital Outlay	43,906	148,312
Insurance	30,726	23,180
Maintenance	168,268	159,156
Right-to-Use Lease Interest Payments	6,896	10,729
Retirement	552,787	(433,495)
Audit	12,950	12,400
Right-to-Use Lease Asset Amortization	98,760	90,115
Depreciation	629,615	596,434
<b>Total Expenses</b>	<b>4,730,074</b>	<b>3,362,261</b>
Increase in Net Position	249,585	1,550,229
Net Position, Beginning of Year	12,474,670	10,924,441
Net Position, End of Year	<b>\$ 12,724,255</b>	<b>\$ 12,474,670</b>

**Management’s Discussion and Analysis**

The following is a summary of changes in fund balances for the year ended June 30, 2023:

<u>Governmental Funds</u>	<u>Fund Balance June 30, 2022</u>	<u>Increase (Decrease)</u>	<u>Fund Balance June 30, 2023</u>
General	\$ 3,231,866	\$ 950,113	\$ 4,181,979
Special Reserve	3,733,624	(316,000)	3,417,624
Building & Equipment Maintenance	146,176	(109,372)	36,804
IMRF	61,112	(667)	60,445
Unemployment Insurance	53,506	677	54,183
	<u>\$ 7,226,284</u>	<u>\$ 524,751</u>	<u>\$ 7,751,035</u>

During the year, \$316,000 was transferred from the Special Reserve Fund to the General Fund in order to fund the acquisition of land for Library Park.

**Budgetary Highlight**

The District’s General Fund expended \$4,102,042 which was \$2,652,086 less than the appropriation of \$6,754,128.

**Capital Assets and Debt Administration**

The following is a summary of capital assets:

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
Land	\$ 349,666	\$ 33,666
Construction in Progress	217,419	57,875
Building and Improvements	7,609,634	7,587,946
Furniture and Equipment	485,405	416,429
Computer Equipment	65,346	191,494
Books and Library Materials	1,949,535	2,063,917
	<u>10,677,005</u>	<u>10,351,327</u>
Cost of Capital Assets		
	10,677,005	10,351,327
Less Accumulated Depreciation	<u>5,599,543</u>	<u>5,522,379</u>
Net Capital Assets	<u>\$ 5,077,462</u>	<u>\$ 4,828,948</u>

Capital asset acquisitions during the year included land of \$316,000, library materials of \$443,478, building improvements of \$21,688, a checkout station and other equipment of \$44,398 and computer equipment of \$25,149. In addition, the District started security improvements at the Winnetka branch and an expansion project at the Northfield branch, of which \$7,878 and \$19,538 has been paid as of June 30, 2023, respectively. Additional information regarding the District’s capital assets can be found in Note 4, on page 17.

**Description of Current or Expected Conditions**

Presently, management is not aware of any changes in conditions that could have a significant effect on the financial position or results of activities of the District in the near future.

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

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### **Requests for Information**

This financial report is designed to provide a general overview of the District's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the Executive Director, Winnetka-Northfield Public Library District, 768 Oak St., Winnetka, Illinois 60093.

# Basic Financial Statements

## WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

### GOVERNMENTAL FUNDS BALANCE SHEET AND STATEMENT OF NET POSITION

JUNE 30, 2023

	GENERAL FUND	SPECIAL RESERVE FUND	OTHER FUNDS	TOTAL	ADJUSTMENTS (Note 12)	STATEMENT OF NET POSITION
<b>ASSETS</b>						
Cash and Cash Investments	\$ 4,301,045	\$ 3,417,624	\$ 153,419	\$ 7,872,088	\$ -	\$ 7,872,088
Property Taxes Receivable	2,312,303	-	10,064	2,322,367	-	2,322,367
Other Receivables and Assets	36,374	-	695	37,069	-	37,069
Right-to-Use Lease Assets, Net of Accumulated Amortization	-	-	-	-	115,567	115,567
Capital Assets, Net of Accumulated Depreciation	-	-	-	-	5,077,462	5,077,462
<b>Total Assets</b>	<b>6,649,722</b>	<b>3,417,624</b>	<b>164,178</b>	<b>10,231,524</b>	<b>5,193,029</b>	<b>15,424,553</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred Outflows Related to Pensions	-	-	-	-	719,481	719,481
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 6,649,722</b>	<b>\$ 3,417,624</b>	<b>\$ 164,178</b>	<b>\$ 10,231,524</b>	<b>\$ 5,912,510</b>	<b>\$ 16,144,034</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 91,133	\$ -	\$ 2,682	\$ 93,815	\$ -	93,815
Accrued Payroll	64,307	-	-	64,307	-	64,307
Long-Term Liabilities						
Due within one year	-	-	-	-	108,081	108,081
Due after one year	-	-	-	-	514,244	514,244
<b>Total Liabilities</b>	<b>155,440</b>	<b>-</b>	<b>2,682</b>	<b>158,122</b>	<b>622,325</b>	<b>780,447</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Inflows Related to Pensions	-	-	-	-	316,965	316,965
Deferred Property Tax Revenue	2,312,303	-	10,064	2,322,367	-	2,322,367
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>2,467,743</b>	<b>-</b>	<b>12,746</b>	<b>2,480,489</b>	<b>939,290</b>	<b>3,419,779</b>
<b>FUND BALANCES / NET POSITION</b>						
<b>Fund Balances</b>						
Restricted for Statutory Purposes	16,870	-	151,432	168,302	(168,302)	-
Committed for Capital Projects	-	3,417,624	-	3,417,624	(3,417,624)	-
Unassigned	4,165,109	-	-	4,165,109	(4,165,109)	-
<b>Total Fund Balances</b>	<b>4,181,979</b>	<b>3,417,624</b>	<b>151,432</b>	<b>7,751,035</b>	<b>(7,751,035)</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 6,649,722</b>	<b>\$ 3,417,624</b>	<b>\$ 164,178</b>	<b>\$ 10,231,524</b>		
<b>Net Position</b>						
Net Investment in Capital Assets					5,080,960	5,080,960
Restricted					168,302	168,302
Unrestricted					7,474,993	7,474,993
<b>Total Net Position</b>					<b>\$ 12,724,255</b>	<b>\$ 12,724,255</b>

The accompanying notes are an integral part of these financial statements.

# Basic Financial Statements

## WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

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

FOR THE YEAR ENDED JUNE 30, 2023

	GENERAL FUND	SPECIAL RESERVE FUND	OTHER FUNDS	TOTAL	ADJUSTMENTS (Note 12)	STATEMENT OF ACTIVITIES
<b>REVENUES</b>						
Property Taxes	\$ 4,261,292	\$ -	\$ 243,504	\$ 4,504,796	\$ -	\$ 4,504,796
Personal Property Replacement Taxes	115,954	-	-	115,954	-	115,954
Per Capita Grant	27,250	-	-	27,250	-	27,250
Kenilworth Service Contract	143,335	-	-	143,335	-	143,335
Fines, Fees and Services	9,863	-	-	9,863	-	9,863
Interest Income	154,965	-	-	154,965	-	154,965
Contributions	22,050	-	-	22,050	-	22,050
Other Revenue	1,446	-	-	1,446	-	1,446
<b>Total Revenues</b>	<b>4,736,155</b>	<b>-</b>	<b>243,504</b>	<b>4,979,659</b>	<b>-</b>	<b>4,979,659</b>
<b>EXPENDITURES / EXPENSES</b>						
Personnel	2,054,527	-	-	2,054,527	34,211	2,088,738
FICA	127,463	-	-	127,463	-	127,463
Library Materials and Services	691,738	-	-	691,738	(253,475)	438,263
Computer Services	388,852	-	-	388,852	(190,003)	198,849
Administrative	332,853	-	-	332,853	-	332,853
Capital Outlay	462,933	-	12,514	475,447	(431,541)	43,906
Insurance	30,726	-	-	30,726	-	30,726
Maintenance	-	-	171,378	171,378	(3,110)	168,268
Right-to-Use Leases Principal Payments	-	-	99,075	99,075	(99,075)	-
Right-to-Use Leases Interest Payments	-	-	6,896	6,896	-	6,896
Retirement	-	-	63,003	63,003	489,784	552,787
Audit	12,950	-	-	12,950	-	12,950
Right-to Use Lease Assets Amortization	-	-	-	-	98,760	98,760
Depreciation and Loss on Disposal of Asset	-	-	-	-	629,615	629,615
<b>Total Expenditures / Expenses</b>	<b>4,102,042</b>	<b>-</b>	<b>352,866</b>	<b>4,454,908</b>	<b>275,166</b>	<b>4,730,074</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	634,113	-	(109,362)	524,751	(275,166)	-
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers In (Out)	316,000	(316,000)	-	-	-	-
<b>Net Change in Fund Balances</b>	<b>950,113</b>	<b>(316,000)</b>	<b>(109,362)</b>	<b>524,751</b>	<b>(524,751)</b>	<b>-</b>
Change in Net Position	-	-	-	-	249,585	249,585
<b>FUND BALANCES / NET POSITION</b>						
Beginning of Year	3,231,866	3,733,624	260,794	7,226,284	5,248,386	12,474,670
End of Year	\$ 4,181,979	\$ 3,417,624	\$ 151,432	\$ 7,751,035	\$ 4,973,220	\$ 12,724,255

The accompanying notes are an integral part of these financial statements



## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies

The financial statements of Winnetka-Northfield Public Library District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. 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 District's accounting policies are described below.

#### A. Reporting Entity

The District's reporting entity includes all entities for which the District exercised oversight responsibility as defined by the GASB.

The District has developed criteria to determine whether outside agencies should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District (1) selects the governing authority or management, (2) has the ability to significantly influence operations, or (3) has accountability for fiscal matters (e.g., final budget approval, responsibility for funding deficits, management of assets, etc.). Using these criteria, the District has not included in its financial statements the activities of any other entity.

#### B. Basis of Presentation

The government-wide and fund financial statements are combined, with a reconciliation shown between them.

The Governmental Funds Balance Sheet and Statement of Net Position and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances and Statement of Activities combine information about the reporting government as a whole and funds statements to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain District functions or activities.

Major individual governmental funds are reported as separate columns in the fund financial statements. The major funds are the General Fund and Special Reserve Fund. Following is a description of the major and non-major funds.

General Fund Type – The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund Type – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The special revenue funds of the District are: Building and Equipment, IMRF, and Unemployment Insurance.

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

Capital Projects Fund Type – The Special Reserve Fund is used to account for the acquisition or construction of general capital assets.

#### C. Basis of Accounting

The government-wide statements (the Statement of Net Position and the Statement of Activities) are prepared using the economic resources measurement focus and the accrual basis of accounting. Fund financial statements (the Governmental Funds Balance Sheet and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances) are prepared using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or within sixty days after the year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

The District reports deferred inflows of resources on its balance sheet and statement of net position. Deferred inflows of resources arise when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred inflows of resources also arise when the District receives resources before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the deferred inflows of resources is removed from the balance sheet and revenue is recognized.

#### D. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general and special revenue funds. All annual appropriations lapse at fiscal year end. Project-length financial plans are adopted for all capital projects funds.

#### E. Cash and Cash Investments

Illinois Revised Statutes authorize the District to invest in securities guaranteed by the full faith and credit of the United States of America, interest-bearing savings accounts, certificates of deposit or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act, the State Treasurer’s investment pool (authorized by ILCS 30, 235-2, e), and other permitted investments under paragraph 902, chapter 85 of the Statutes as amended by Public Act 86-426. Investments may only be made in banks which are insured by the Federal Deposit Insurance Corporation.

Cash includes amounts in demand deposits and are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing).

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

The District has adopted an investment policy. The policy is in accordance with the state statute for allowable investments. Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record fair value are deemed unrealized gains and losses; are recorded as increases or decreases in investment income, and recorded in the statement of revenues, expenditures and changes in net position. Investment income on commingled investments is allocated to the General Fund.

#### F. Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

##### *Government-wide Statements*

In the government-wide financial statements capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation with half year depreciation taken in the year of acquisition and disposal. The range of estimated useful lives by type of asset is as follows:

Building and Improvements	10-50 years
Furniture and Fixtures	7-15 years
Computer Equipment	4-10 years
Books and Library Materials	7 years

The minimum capitalization threshold is any item with a total cost greater than \$2,000, except for library materials.

##### *Fund Financial Statements*

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

#### G. Leases

The District is committed under three leases, one for the building used for the Northfield branch, one for photocopy equipment, and one for phone equipment.

Effective July 1, 2021, the District adopted GASB No. 87 – Leases. The revised standard is intended to increase transparency by recognizing lease assets and liabilities

### Note 1: Summary of Significant Accounting Policies (Continued)

on the statement of net position and enhancing the related disclosures. Under prior standards, a lease was only recognized on the statement of net position if it met the definition of a capital lease. However, under the new standard, a lessee will be required to:

- Recognize a right-to-use asset and a lease liability, initially measured at the present value of the lease payments, in the statement of net position.
- Recognize a single lease cost, calculated so that the cost of the lease is allocated over the lease term on a generally straight-line basis.

The July 1, 2021 right-to-use lease assets and related lease liabilities were calculated based on the remaining months of lease payments discounted to July 1, 2021 using a 4% interest rate. The right-to-use lease assets are being amortized over the remaining lease period.

See Note 5 for additional information regarding the District's lease commitments.

#### H. Deferred Outflows and Inflows of Resources

Deferred outflows of resources related to pension expense represent amounts related to the differences between expected and actual experience, changes in assumptions and the net difference between projected and actual earnings on pension plan investments and post measurement date payments.

Deferred inflows of resources may consist of two items. Deferred inflows relating to property taxes do not fit the definition of a liability, that is, the use of resources to satisfy an obligation. Rather, deferred property taxes represent a future recognition of revenue, therefore are classified as deferred inflows of resources. Deferred inflows related to pensions represent changes in assumptions and projected and actual experience on pension plan investments.

See Note 8 for additional information on these deferred outflows and inflows.

#### I. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated sick leave since it does not vest. Earned but unused vacation pay is reported as an expense and a liability in the government-wide statements.

#### J Defined Benefit Pension Plan (IMRF)

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of

### Note 1: Summary of Significant Accounting Policies (Continued)

employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The District has elected to use a December 31, 2022 measurement date. All IMRF liabilities, assets and deferred inflows and outflows are measured as of that date. This measurement date conforms to the requirements of GASB 68.

#### K. Interfund Transactions

Interfund transfers are reported as operating transfers.

#### L. Fund Equity

The District follows GASB statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions.” This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the general fund.

Restricted fund balances relate to the remaining property tax levies from statutorily restricted revenue funds. In the general fund, the restricted portion relates to the FICA tax levy. The other funds amount is from building and equipment, IMRF, and unemployment insurance levies.

The board of trustees establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as Special Reserve Fund expenditures). An assigned fund balance is established by the board of trustees through adoption or amendment of the budget as intended for specific purpose.

When fund balance resources are available for a specific purpose in more than one classification, the Board determines which funding source to use first. Although not specifically assigned, due to the timing of property tax collections, the District uses year end fund balances to fund operating expenses for the next year.

## Notes to Financial Statements

### Note 1: Summary of Significant Accounting Policies (Continued)

#### M. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### Note 2: Deposits and Investments

Deposits. At year end, the carrying amount of the District's deposits, excluding petty cash of \$388, was \$2,818,428 and the bank balance was \$2,831,339. Of the bank balance, \$500,000 was covered by federal depository insurance and the remaining \$2,331,339 was collateralized with securities held by the pledging financial institution's trust department in the District's name.

Investments. The District's investments at year-end were comprised of the following:

	Weighted Average Rate	Original Cost	Fair Value
Advised Insured Deposit Account	5.01%	\$ 1,326,981	\$ 1,326,981
U.S. T – Bills	4.76%	888,213	911,704
U.S. Treasury Notes	.75%	868,424	887,084
Negotiable Certificates of Deposit	4.60%	<u>1,927,500</u>	<u>1,927,503</u>
		<u>\$ 5,011,118</u>	<u>\$ 5,053,272</u>

Custodial Credit Risk. For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. To limit its exposure, the investment policy requires that the investments are to be held by a third-party acting as the District's agent separate from where the investment was purchased.

Credit Risk. Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District limits its exposure to credit risk by investing primarily in obligations guaranteed by the United States Government or its agencies. However, the District's investment policy does not specifically limit the District to these types of investments. As of June 30, 2023, the District's investments were rated as follows:

Investment Type	Standard & Poor's
Negotiable Certificates of Deposit	Not Rated

Concentration of Credit Risk. Concentration of Credit Risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District's investment policy addresses concentration of credit risk by requiring investments to be diversified to reduce the risk of loss resulting from over concentration of assets in a specific issue or specific issues of securities. At June 30, 2023, there were no investments that represented a concentration of the portfolio.

## Notes to Financial Statements

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### Note 2: Deposits and Investments (Continued)

**Interest Rate Risk.** Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District manages its exposure to declines in fair values by limiting the maturity of its investment portfolio to two years. As of June 30, 2023, the District's investments were maturing as follows:

Investment Type	Fair Value	Less Than One Year	1-2 Years
U.S. T – Bills	\$ 911,704	\$ 911,704	\$ -
U.S. Treasury Notes	887,084	887,084	-
Negotiable Certificates of Deposit	1,927,503	1,927,503	-
	<u>\$ 3,726,291</u>	<u>\$ 3,726,291</u>	<u>\$ -</u>

### Note 3: Property Tax Revenue Recognition

The Library's property tax was levied in November 2022 by passage of a Tax Levy Ordinance. Property taxes, which are due within the current fiscal year and collected, are recorded as revenues.

The County Assessor is responsible for assessment of all taxable real property within Cook County (County) except for certain railroad property, which is assessed directly by the State. Property taxes are collected by the County Collector and are submitted to the County Treasurer, who remits to the governmental units their respective share of the collections.

Tax bills are to be issued on or around February 1 and July 1. Payment is due 30 days following the issuance date.

The 2022 property taxes attach as an enforceable lien on January 1, 2022. Taxes are payable in two installments on or around March 1 and August 1, (the due date in 2023 is November 30). The County collects such taxes and remits them periodically, with the majority being collected between March 2023 through December 2023.

The second installment of the 2022 property tax levy is recorded as a receivable at June 30, 2023. The second installment is not deemed available as of June 30, 2023 and is therefore reflected as deferred property taxes at June 30, 2023 in the funds balance sheet.

## Notes to Financial Statements

### Note 4: Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

	Balance June 30, 2022	Increases	Decreases	Balance June 30, 2023
Capital assets, not being depreciated				
Land	\$ 33,666	\$ 316,000	\$ -	\$ 349,666
Construction in Progress	57,875	159,544	-	217,419
Total capital assets, not being depreciated	<u>91,541</u>	<u>475,544</u>	<u>-</u>	<u>567,085</u>
Capital assets, being depreciated				
Building and Improvements	7,587,946	21,688	-	7,609,634
Furniture and Equipment	416,429	102,273	(33,297)	485,405
Computer Equipment	191,494	25,149	(151,297)	65,346
Books and Library Materials	2,063,917	253,475	(367,857)	1,949,535
Total capital assets being depreciated	<u>10,259,786</u>	<u>402,585</u>	<u>(552,451)</u>	<u>10,109,920</u>
Less accumulated depreciation for				
Building and Improvements	3,908,205	303,050	-	4,211,255
Furniture and Equipment	260,875	38,936	(18,313)	281,498
Computer Equipment	160,429	12,246	(151,297)	21,378
Books and Library Materials	1,192,870	260,399	(367,857)	1,085,412
Total accumulated depreciation	<u>5,522,379</u>	<u>614,631</u>	<u>(537,467)</u>	<u>5,599,543</u>
Total capital assets being depreciated, net	<u>4,737,407</u>	<u>(212,046)</u>	<u>(14,984)</u>	<u>4,510,377</u>
Capital assets, net	<u>\$ 4,828,948</u>	<u>\$ 263,498</u>	<u>\$ (14,984)</u>	<u>\$ 5,077,462</u>

### Note 5: Right-to-Use Lease Assets and Payables

Right-to-use lease assets, net consists of:

	Balance July 1, 2022	Additions	Subtractions	Balance June 30, 2023
Lease Assets	\$ 304,442	\$ -	\$ -	\$ 304,442
Less: Accumulated Amortization	<u>(90,115)</u>	<u>(98,760)</u>	<u>-</u>	<u>(188,875)</u>
	<u>\$ 214,327</u>	<u>\$ (98,760)</u>	<u>\$ -</u>	<u>\$ 115,567</u>

Lease expense consists of:

Amortization expense of right-to-use lease assets	\$ 98,760
Interest on leases liability	<u>6,896</u>
	<u>\$ 105,656</u>

Leases payable consists of the following:

Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Amounts Due In One Year
<u>\$ 211,144</u>	<u>\$ -</u>	<u>\$ 99,075</u>	<u>\$ 112,069</u>	<u>\$ 108,081</u>



## Notes to Financial Statements

### Note 5: Right-to-Use Lease Assets and Payables (Continued)

Leases payable maturities are as follows:

	Principal	Interest	Total
Year ending June 30, 2024	\$ 108,081	\$ 1,938	\$ 110,019
Year ending June 30, 2025	<u>3,988</u>	<u>20</u>	<u>4,008</u>
	<u>\$ 112,069</u>	<u>\$ 1,958</u>	<u>\$ 114,027</u>

### Note 6: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. As such, the District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have historically not exceeded insurance coverage in the past three years and there have been no significant reductions in coverage.

### Note 7: Long-Term Liabilities

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

	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Amounts Due In One Year
Leases Payable	\$ 211,144	\$ -	\$ 99,075	\$ 112,069	\$ 108,081
Compensated Absences	28,019	34,032	-	62,051	-
Net OPEB Liability	123,245	179	-	123,424	-
Net Pension (Asset) Liability	(1,753,812)	2,078,593	-	324,781	-

### Note 8: Defined Benefit Pension Plan

**IMRF Plan Description.** The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

**Benefits Provided.** IMRF has three benefit plans. The District participates in the Regular Plan (RP). All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when

## Notes to Financial Statements

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### Note 8: Defined Benefit Pension Plan (Continued)

they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

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

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

Employees Covered by Benefit Terms. As of December 31, 2022, the following employees were covered by the benefit terms:

	<u>IMRF</u>
Retirees and Beneficiaries currently receiving benefits	44
Inactive Plan Members entitled to but not yet receiving benefits	39
Active Plan Members	<u>33</u>
Total	<u>116</u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2022 was 5.06%. For the fiscal year ended June 30, 2023 the District contributed \$63,003 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension (Asset) Liability. The District's net pension (asset) liability was measured as of December 31, 2022. The total pension liability used to calculate the net pension (asset) liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The following are the methods and assumptions used to determine total pension liability at December 31, 2022:

- The *Actuarial Cost Method* used was Entry Age Normal.

## Notes to Financial Statements

### Note 8: Defined Benefit Pension Plan (Continued)

- The *Asset Valuation Method* used was Market Value of Assets.
- The *Inflation Rate* was assumed to be 2.25%.
- *Salary Increases* were expected to be 2.85% to 13.75%, including inflation.
- The *Investment Rate of Return* was assumed to be 7.25%.
- Projected *Retirement Age* was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017 to 2019.
- The IMRF-specific rates for *Mortality* (for non-disabled retirees) were developed from the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables with 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 were used with 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 were used with future mortality improvements projected using scale MP-2020.
- The *long-term expected rate of return* on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2022:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equities	35.5%	6.50%
International Equities	18.0	7.60%
Fixed Income	25.5	4.90%
Real Estate	10.5	6.20%
Alternative Investments	9.5	6.25-9.90%
Cash Equivalents	1.0	4.00%
Total	100.0%	

**Single Discount Rate.** A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and

## Notes to Financial Statements

### Note 8: Defined Benefit Pension Plan (Continued)

2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.05%, and the resulting single discount rate is 7.25%.

#### Changes in the Net Pension (Asset) Liability.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset) Liability (A)-(B)
Balances at December 31, 2021	\$ 8,692,767	\$ 10,446,579	\$ (1,753,812)
Change for the year:			
Service Cost	123,405	-	123,405
Interest on the Total Pension Liability	614,598	-	614,598
Change in Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	(474,104)	-	(474,104)
Changes in Assumptions	-	-	-
Contributions - Employer	-	82,495	(82,495)
Contributions - Employees	-	73,366	(73,366)
Net Investment Income	-	(1,362,766)	1,362,766
Benefit Payments, including Refunds of Employee Contributions	(554,522)	(554,522)	-
Other (Net Transfers)	-	(607,789)	607,789
Net Changes	(290,623)	(2,369,216)	2,078,593
Balances at December 31, 2022	\$ 8,402,144	\$ 8,077,363	\$ 324,781

Sensitivity of the Net Pension (Asset) Liability to Changes in the Discount Rate. The following presents the plan's net pension (asset) liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension (asset) liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current (7.25%)	1% Higher (8.25%)
Net Pension (Asset) Liability	\$ 1,227,949	\$ 324,781	\$ (376,678)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2023, the District recognized pension

## Notes to Financial Statements

### Note 8: Defined Benefit Pension Plan (Continued)

expense of \$552,787. At December 31, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Deferred Amounts Related to Pensions</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between expected and actual experience	\$ 33,105	\$ 316,965
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	<u>664,128</u>	<u>-</u>
Total Deferred Amounts to be recognized in pension expense in future periods	697,233	316,965
Pension Contributions made subsequent to the Measurement Date, through June 30, 2023	<u>22,248</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$ 719,481</u>	<u>\$ 316,965</u>

Deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date were \$22,248. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31</u>	<u>Net Deferred Outflows/ (Inflows) of Resources</u>
2023	\$ (205,924)
2024	(56,596)
2025	226,057
2026	416,731
Thereafter	<u>-</u>
Total	<u>\$ 380,268</u>

### Note 9: Other Post-Employment Benefits

#### Plan Descriptions, Provisions and Funding Policies

In addition to providing the pension benefits described above, the District provides post-employment health care benefits (OPEB) for retired employees of the District through a single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual. The plan is not accounted for as a trust fund; as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. To be eligible for benefits, an employee must qualify for retirement through the Illinois Municipal Retirement Fund.

## Notes to Financial Statements

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### Note 9: Other Post-Employment Benefits (Continued)

All health care benefits for retired employees of the District are provided through the District's health plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous, and substance abuse care; vision care; dental care; and prescriptions.

All retirees contribute 100% of the paid premium to the plan. For the fiscal year ending June 30, 2023, retirees contributed \$0. Active employees do not contribute to the plan until retirement.

At June 30, 2023, membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits and Terminated Employees Entitled to Benefits but not yet Receiving Them	-
Active Employees	<u>22</u>
	<u>22</u>

#### Contributions

There are no actuarially determined contributions or employer contributions as there is no Trust that exists for funding the OPEB liabilities. There are only contributions from other district resources which relate to the increase in active premiums due to the presence of retirees in the determination of blended retiree/active premiums.

#### Net OPEB Liability

The District's net OPEB liability of \$123,424 was measured as of June 30, 2023, and was determined by an actuarial valuation performed as of July 1, 2022.

Actuarial Assumptions and Other Inputs. The net OPEB liability in the July 1, 2022 actuarial valuation was determined using the following assumptions and other inputs, applied to all periods in the measurement, unless otherwise specified:

- The *Actuarial Valuation Method* used was the Alternative Measurement Method.
- *Salary Increases* are expected to be 2.5%, average, including inflation.
- The *Discount Rate* used was 3.65%, based on the High Quality 20-Year Tax Exempt G.O. Bond Rate.
- The *Health Care Cost Trend Rates* beginning July 1, 2022 at rates ranging from 7.00% to 7.30% reduced annually in increments ranging from .22% to .26% to 5.00%.
- *Plan Participation Rate* assumes 20% of employees currently enrolled in medical plans will participate in the plan.
- *Retirement Rates* used were Age 61 for Tier 1 IMRF Employees and Age 62 for Tier II IMRF employees.
- *Retiree Lapse Rates* used was 100% at age 65 once Medicare eligible.
- *Mortality Rates* follows the Sex Distinct Raw Rates as developed in the PubG-2010(B) Study, with Blue Collar Adjustment. These rates are improved generationally using MP-2020 Improvement Rates.

## Notes to Financial Statements

### Note 9: Other Post-Employment Benefits (Continued)

- *Spouse Mortality* follows the Sex Distinct Raw Rates as developed in the PubG-2010(B) Study, with Blue Collar Adjustment. These rates are improved generationally using MP-2020 Improvement Rates.

#### Changes in the Net OPEB Liability

	<u>Total OPEB Liability</u>	<u>OPEB Plan Net Position</u>	<u>Net OPEB Liability</u>
Balance at June 30, 2022	\$ 123,245	\$ -	\$ 123,245
Changes for the Year:			
Service Cost	2,404	-	2,404
Interest	4,284	-	4,284
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	-	-	-
Changes of Assumptions	(2,058)	-	(2,058)
Contributions - Employer	-	4,451	(4,451)
Contributions - Employee	-	-	-
Benefit Payments	(4,451)	(4,451)	-
Administrative Expense	-	-	-
Net Changes	<u>179</u>	<u>-</u>	<u>179</u>
Balance at June 30, 2023	<u>\$ 123,424</u>	<u>\$ -</u>	<u>\$ 123,424</u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability, calculated using a Single Discount Rate of 3.65%, as well as what the plan's total OPEB liability would be if it were calculated using a Discount Rate that is 1% lower or 1% higher:

	<u>1% Lower (2.65%)</u>	<u>Current (3.65%)</u>	<u>1% Higher (4.65%)</u>
Net Pension Liability	\$ 142,884	\$ 123,424	\$ 107,435

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the sensitivity of the net OPEB Liability to the Healthcare Cost Trend Rates assumption:

	<u>1% Decrease (Varies)</u>	<u>Healthcare Cost Trend Rates (Varies)</u>	<u>1% Increase (Varies)</u>
Net OPEB Liability	\$ 105,640	\$ 123,424	\$ 144,945

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2023, the District recognized OPEB expense of \$179. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

## Notes to Financial Statements

### Note 9: Other Post-Employment Benefits (Continued)

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in OPEB Expense in Future Periods		
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions or other inputs	-	-
Total Deferred Amounts Related to OPEB	\$ -	\$ -

### Note 10: Jointly Governed Organization

The District participates in Cooperative Computer Services (CCS). CCS is an intergovernmental instrumentality formed by library members of the former North Suburban Library System and exists to administer a jointly owned integrated library automation system. CCS's governing board is comprised of one member from each participating library.

No participant has any obligation, entitlement, or residual interest in CCS. In order to terminate membership in CCS, member libraries must provide one-year notice of termination. The District's expenditures to CCS for the year ended June 30, 2023 were \$80,703. The District received rebates of \$7,753 during the year as well.

### Note 11: Kenilworth Public Library District Agreement

The Kenilworth Public Library District has entered into an agreement with the Winnetka-Northfield and Wilmette Public Library Districts (Winnetka-Northfield and Wilmette Libraries) dated July 1, 2011, which provides that the Winnetka-Northfield and Wilmette Libraries will provide library services to the residents of the Kenilworth Public Library District. Contractual amounts for services and administrative fees are paid by Kenilworth Public Library District and divided between Winnetka-Northfield and Wilmette Libraries.

Payments are made to the Winnetka-Northfield and Wilmette Libraries based on circulation for each library attributed to a Kenilworth residence and increase with inflation.

During the year ended June 30, 2023, Kenilworth paid \$143,335 to Winnetka-Northfield Public Library District.



## Notes to Financial Statements

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### Note 12: Adjustments

Amounts reported in the statement of net position are different from the governmental funds balance sheet because:

Right-to-Use Lease Assets used in governmental activities are not a financial resource and therefore are not capitalized in the funds	\$ 115,567
Capital assets used in governmental activities are not financial resources and therefore are not capitalized in the funds.	5,077,462
Deferred outflows (inflows), net, related to: IMRF Pension	402,516
Liabilities for compensated absences, which will not mature in the current period, are not included in the governmental fund balances and, therefore, are deducted from net position.	(62,051)
Long-term liabilities are not due and payable in the current period and therefore they are not reported in the governmental funds balance sheet:	
Leases Payable	(112,069)
Net OPEB Liability	(123,424)
Net Pension Liability	<u>(324,781)</u>
	<u>\$ 4,973,220</u>

Amounts reported on the statement of activities are different from governmental funds statement of revenues, expenditures and changes in fund balances because:

The amortization of right-to-use lease asset is an expense in the statement of activities.	\$ (98,760)
The government funds report capital outlays as expenditures; however, in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense (\$878,129 less \$629,615).	248,514
Recognizing the change in pension expense relating to change in deferred outflows, deferred inflows and net pension (asset) obligation.	(489,784)
Removal of leases liability principal payments from the statement of activities.	99,075
Recognizing the expense relating to the change in other post-employment benefits.	(179)
Other differences between the governmental funds statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities: Changes in compensated absences	<u>(34,032)</u>
	<u>\$ (275,166)</u>

## **Notes to Financial Statements**

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### **Note 13: Commitments**

In 2023, the District started an expansion project at the Northfield branch. The total cost of the expansion is expected to be approximately \$5,000,000. As of June 30, 2023, the Board has approved various contracts related to the project totaling \$391,074. The District has paid or accrued \$5,850 toward these commitments leaving a balance of \$385,224 due on the contracts.

# Required Supplementary Information

## WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

### SCHEDULE OF CHANGES IN NET PENSION (ASSET) LIABILITY AND RELATED RATIOS

CALENDAR YEAR ENDED DECEMBER 31,

	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>									
Service Cost	\$ 123,405	\$ 113,944	\$ 115,505	\$ 115,073	\$ 121,575	\$ 139,374	\$ 150,440	\$ 125,771	\$ 161,936
Interest on the Total Pension Liability	614,598	596,218	592,469	574,460	578,681	592,482	587,688	543,663	464,315
Changes of Benefit Terms	-	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	(474,104)	110,255	34,150	119,669	(148,031)	(93,761)	(148,728)	388,546	557,823
Changes of Assumptions	-	-	(110,471)	-	212,096	(274,230)	(8,805)	8,791	274,485
Benefit Payments and Refunds	(554,522)	(588,748)	(569,568)	(552,475)	(553,981)	(523,989)	(519,212)	(444,066)	(320,948)
Net Change in Total Pension Liability	(290,623)	231,669	62,085	256,727	210,340	(160,124)	61,383	622,705	1,137,611
Total Pension Liability – Beginning	8,692,767	8,461,098	8,399,013	8,142,286	7,931,946	8,092,070	8,030,687	7,407,982	6,270,371
Total Pension Liability – Ending (A)	<u>\$ 8,402,144</u>	<u>\$ 8,692,767</u>	<u>\$ 8,461,098</u>	<u>\$ 8,399,013</u>	<u>\$ 8,142,286</u>	<u>\$ 7,931,946</u>	<u>\$ 8,092,070</u>	<u>\$ 8,030,687</u>	<u>\$ 7,407,982</u>
<b>Plan Fiduciary Net Position</b>									
Contributions – Employer	\$ 82,495	\$ 118,453	\$ 119,214	\$ 82,069	\$ 133,622	\$ 129,677	\$ 131,956	\$ 108,949	\$ 145,039
Contributions – Employee	73,366	64,068	59,082	53,601	58,721	67,133	67,277	64,121	60,448
Net Investment Income	(1,362,766)	1,595,625	1,233,777	1,426,547	(513,319)	1,353,676	498,722	36,024	421,393
Benefit Payments and Refunds	(554,522)	(588,748)	(569,568)	(552,475)	(553,981)	(523,989)	(519,212)	(444,066)	(320,948)
Other (Net Transfer)	(607,789)	20,054	45,693	71,881	(4,186)	(213,511)	(80,518)	129,911	68,557
Net Change in Plan Fiduciary Net Position	(2,369,216)	1,209,452	888,198	1,081,623	(879,143)	812,986	98,225	(105,061)	374,489
Plan Fiduciary Net Position - Beginning	10,446,579	9,237,127	8,348,929	7,267,306	8,146,449	7,333,463	7,235,238	7,340,299	6,965,810
Plan Fiduciary Net Position – Ending (B)	<u>\$ 8,077,363</u>	<u>\$ 10,446,579</u>	<u>\$ 9,237,127</u>	<u>\$ 8,348,929</u>	<u>\$ 7,267,306</u>	<u>\$ 8,146,449</u>	<u>\$ 7,333,463</u>	<u>\$ 7,235,238</u>	<u>\$ 7,340,299</u>
<b>Net Pension (Asset)/Liability – Ending (A) – (B)</b>	<u>\$ 324,781</u>	<u>\$ (1,753,812)</u>	<u>\$ (776,029)</u>	<u>\$ 50,084</u>	<u>\$ 874,980</u>	<u>\$ (214,503)</u>	<u>\$ 758,607</u>	<u>\$ 795,449</u>	<u>\$ 67,683</u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	96.13%	120.18%	109.17%	99.40%	89.25%	102.70%	90.63%	90.09%	99.09%
<b>Covered Valuation Payroll</b>	1,630,345	1,432,721	1,312,929	1,191,126	1,304,908	1,308,561	1,302,626	1,338,450	1,125,783
<b>Net Pension (Asset)/Liability as a Percentage of Covered Valuation Payroll</b>	19.92%	-122.41%	-59.11%	4.20%	67.05%	-16.39%	58.24%	59.43%	6.01%

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

## Required Supplementary Information

### WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2014	\$ 110,439	\$ 145,039	\$ (34,600)	\$ 1,125,783	12.88%
2015	108,950	108,949	1	1,338,450	8.14%
2016	131,956	131,956	-	1,302,626	10.13%
2017	129,678	129,677	1	1,308,561	9.91%
2018	133,623	133,622	1	1,304,908	10.24%
2019	82,069	82,069	-	1,191,126	6.89%
2020	119,214	119,214	-	1,312,929	9.08%
2021	118,454	118,453	1	1,423,721	8.32%
2022	82,495	82,495	-	1,630,345	5.06%

#### *Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2022 Contribution Rate\**

*Valuation Date:* Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

#### Methods and Assumptions Used to Determine 2022 Contribution Rates:

*Actuarial Cost Method:* Aggregate entry age = normal  
*Amortization Method:* Level percentage of payroll, closed  
*Remaining Amortization Period:* 21-year closed period  
*Asset Valuation Method:* 5-year smoothed market; 20% corridor  
*Wage Growth:* 2.75%  
*Price Inflation:* 2.25% approximate; No explicit price inflation assumption is used in this valuation.  
*Salary Increases:* 2.85% to 13.75%, including inflation  
*Investment Rate of Return:* 7.25%  
*Retirement Age:* Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017 to 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

## **Required Supplementary Information**

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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.

*Other Information:*

*Notes:*

There were no benefit changes during the year.

\*Based on Valuation Assumptions used in the December 31, 2020 actuarial valuation.

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

# Required Supplementary Information

## WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

### SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

YEAR ENDED JUNE 30,

	2023	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>						
Service Cost	\$ 2,404	\$ 2,667	\$ 2,466	\$ 992	\$ 2,065	\$ 1,988
Interest	4,284	3,772	3,784	3,943	4,104	4,077
Changes on Benefit Terms	-	-	-	-	-	-
Difference between Expected and Actual Experience	-	(10,676)	-	26,540	-	-
Changes in Assumptions	(2,058)	(43,654)	1,307	29,947	5,112	-
Benefit Payments	(4,451)	(7,023)	(1,196)	(4,567)	(4,784)	(5,933)
<b>Net Change in Total OPEB Liability</b>	179	(54,914)	6,361	56,855	6,497	132
<b>Total OPEB Liability - Beginning</b>	123,245	178,159	171,798	114,943	108,446	108,314
<b>Total OPEB Liability - Ending (a)</b>	\$ 123,424	\$ 123,245	\$ 178,159	\$ 171,798	\$ 114,943	\$ 108,446
<b>OPEB Plan Net Position</b>						
Contributions - Employer	\$ 4,451	\$ 7,023	\$ 1,196	\$ 4,567	\$ 4,784	\$ 5,933
Contributions - Employee	-	-	-	-	-	-
Contributions - Other	-	-	-	-	-	-
Net Investment Income	-	-	-	-	-	-
Benefit Payments	(4,451)	(7,023)	(1,196)	(4,567)	(4,784)	(5,933)
Administrative Expense	-	-	-	-	-	-
<b>Employer Net Change in OPEB Plan Net Position</b>	-	-	-	-	-	-
<b>OPEB Plan Net Position - Beginning</b>	-	-	-	-	-	-
<b>OPEB Plan Net Position - Ending (b)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net OPEB Liability - Ending (a) - (b)</b>	\$ 123,424	\$ 123,245	\$ 178,159	\$ 171,798	\$ 114,943	\$ 108,446
<b>OPEB Plan Net Position as a Percentage of Net OPEB Liability</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Covered-Employee Payroll</b>	\$ 1,488,811	\$ 1,319,728	\$ 1,516,233	\$ 1,119,288	\$ 1,097,180	\$ 1,211,591
<b>Employer Net OPEB Liability as a Percentage of Covered-Employee Payroll</b>	8.29%	9.34%	11.75%	15.35%	10.48%	8.95%

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

## Required Supplementary Information

### WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

#### SCHEDULE OF EMPLOYER OPEB CONTRIBUTIONS

Fiscal Year Ended June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual as a Percentage of Covered Valuation Payroll
2018	N/A	-	N/A	1,211,591	0.0%
2019	N/A	-	N/A	1,097,180	0.0%
2020	N/A	-	N/A	1,119,288	0.0%
2021	N/A	-	N/A	1,516,233	0.0%
2022	N/A	-	N/A	1,319,728	0.0%
2023	N/A	-	N/A	1,488,811	0.0%

#### *Notes to the Required Supplementary Information*

There is no Actuarially Determined Contribution (ADC) or employer contribution in relation to the ADC, as there is no Trust that exists for funding the OPEB liabilities. However, the District did make contributions from other District resources in the current year in the amount of \$4,451 as a pass-thru.

# Required Supplementary Information

## WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

### GENERAL FUND

#### SCHEDULE OF REVENUES AND EXPENDITURES - ESTIMATED RECEIPTS, APPROPRIATIONS, AND WORKING BUDGET COMPARED TO ACTUAL

FOR THE YEAR ENDED JUNE 30, 2023

	GENERAL FUND		
	APPROPRIATION - ORIGINAL AND FINAL	WORKING BUDGET	ACTUAL
<b>REVENUES</b>			
Property Taxes	\$ 4,012,843	\$ 4,012,843	\$ 4,261,292
Replacement Taxes	33,000	33,000	115,954
Grants	27,280	27,280	27,250
Kenilworth Service Contract	145,000	145,000	143,335
Fines, Fees, Services, Interest and Other	125,700	125,700	166,274
Contributions	20,500	20,500	22,050
<b>Total Revenues</b>	<b>4,364,323</b>	<b>4,364,323</b>	<b>4,736,155</b>
<b>EXPENDITURES</b>			
Personnel	2,231,350	2,131,350	2,054,527
FICA	139,000	118,308	127,463
Library Materials and Services	741,675	674,250	691,738
Computer Services	511,775	215,250	388,852
Administrative	405,328	402,528	376,529
Capital Outlay	2,725,000	610,000	462,933
Contingency	-	-	-
<b>Total Expenditures</b>	<b>6,754,128</b>	<b>4,151,686</b>	<b>4,102,042</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ (2,389,805)</b>	<b>\$ 212,637</b>	<b>\$ 634,113</b>

Budgets are adopted on a basis consistent with generally accepted accounting principles.  
All annual appropriations lapse at fiscal year end.



# Supplementary Information

## WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

### OTHER FUNDS

#### COMBINING BALANCE SHEET

JUNE 30, 2023

	<u>BUILDING &amp; EQUIPMENT</u>	<u>IMRF</u>	<u>UNEMPLOYMENT INSURANCE</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash and Cash Investments	\$ 38,791	\$ 60,445	\$ 54,183	\$ 153,419
Property Taxes Receivable	-	10,064	-	10,064
Other Assets	695	-	-	695
<b>Total Assets</b>	<u><u>\$ 39,486</u></u>	<u><u>\$ 70,509</u></u>	<u><u>\$ 54,183</u></u>	<u><u>\$ 164,178</u></u>
<b>LIABILITIES</b>				
Accounts Payable	<u>\$ 2,682</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,682</u>
<b>Total Liabilities</b>	2,682	-	-	2,682
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Property Tax Revenue	<u>-</u>	<u>10,064</u>	<u>-</u>	<u>10,064</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	2,682	10,064	-	12,746
<b>FUND BALANCES</b>				
Restricted	<u>36,804</u>	<u>60,445</u>	<u>54,183</u>	<u>151,432</u>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<u><u>\$ 39,486</u></u>	<u><u>\$ 70,509</u></u>	<u><u>\$ 54,183</u></u>	<u><u>\$ 164,178</u></u>

## Supplementary Information

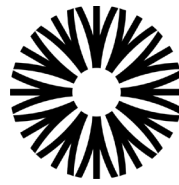
### WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

#### OTHER FUNDS

#### COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2023

	BUILDING & EQUIPMENT	IMRF	UNEMPLOYMENT INSURANCE	TOTAL
<b>REVENUES</b>				
Property Taxes	\$ 180,491	\$ 62,336	\$ 677	\$ 243,504
Total Revenues	180,491	62,336	677	243,504
<b>EXPENDITURES</b>				
Capital Outlay	12,514	-	-	12,514
Maintenance	171,378	-	-	171,378
Right to Use Leases Payments	105,971	-	-	105,971
IMRF	-	63,003	-	63,003
Unemployment Insurance	-	-	-	-
Total Expenditures	289,863	63,003	-	352,866
Excess (Deficiency) of Revenues Over (Under) Expenditures	(109,372)	(667)	677	(109,362)
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers	-	-	-	-
Net Change in Fund Balances	(109,372)	(667)	677	(109,362)
<b>FUND BALANCES</b>				
Beginning of Year	146,176	61,112	53,506	260,794
End of Year	\$ 36,804	\$ 60,445	\$ 54,183	\$ 151,432



## Serving Our Public 4.0: Standards for Illinois Public Libraries

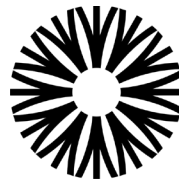
= standard met

= standard partially met but needs improvement

= standard not met

### Chapter 1 - Core Standards

- The library provides uniformly gracious, friendly, timely, and reliable service to all users.
- The library is established and operates in compliance with Chapter 75 of the *Illinois Compiled Statutes*.
- The library is governed by a board of trustees elected or appointed and constituted in compliance with the relevant sections of Chapter 75 of the *Illinois Compiled Statutes*.
- The library complies with all other state and federal laws that affect library operations. (See Appendix A)
- The library adopts and adheres to the principles set forth in the American Library Association's (ALA) *Library Bill of Rights* and other ALA intellectual freedom statements and interpretations.
- The library adopts and adheres to the *Code of Ethics of the American Library Association*. The library adopts and adheres to the *Public Library Trustee Ethics Statement*, developed by United for Libraries, a division of ALA.
- The board of trustees adopts written bylaws that outline the board's purpose and operational procedures and address conflict-of-interest issues.
- The board of trustees appoints a qualified librarian as library administrator and delegates active management of the library to the library administrator. (For the purposes of this document, a qualified librarian is a person holding a Master of Library Science (MLS), Master Science in LIS, Master of Library and Information Science (MLIS), or other comparable degree from an ALA-accredited program and/or actively participates in continuing education opportunities each year offered by the Illinois State Library, regional library systems, and the Illinois Library Association. Library boards and communities should strive to have a minimum of one staff member holding an ALA accredited master's degree.)
- The board of trustees meets regularly, in accordance with the Illinois Compiled Statutes, with the library administrator in attendance. All board meetings and board committee meetings shall comply with the Open Meetings Act.
- The board of trustees has exclusive control of the expenditure of all monies collected, donated, or appropriated for the library fund and all property owned by the library.

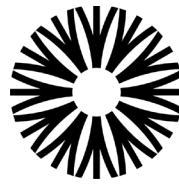


- ☒ The library has a board-approved written budget. The budget is developed annually by the library administrator and the board with input from the staff.
- ☒ The board of trustees annually determines if the library's revenues are sufficient to meet the needs of the community. If the revenues are not sufficient, the board of trustees will take action to increase the library's revenues.
- ☒ The library has a board-approved mission statement, a long-range/strategic plan, disaster prevention and recovery plan, collection management policy, personnel policy, technology plan, and other policies as appropriate to the library's operation and regularly updates and maintains them as appropriate.
- ☒ The library administrator presents written monthly reports, including statistics, on library operations to the board of trustees. In addition, monthly fiscal reports are presented by the library administrator and/or the library board treasurer.
- ☒ The board of trustees annually reviews the performance of the library administrator.
- ☒ The library is a member of an Illinois regional library system, fulfills the membership requirements of its system, is a responsible partner in the Illinois Library and Information Network (ILLINET), and participates in resource sharing through interlibrary loan and reciprocal borrowing.
- ☒ The library provides access to resource sharing databases, participates in resource sharing by entering the library's collections into a regional, statewide, or national database, and actively promotes resource sharing via interlibrary loan and reciprocal borrowing.
- ☒ The library utilizes a variety of methods to communicate with its community.
- ☒ **The library is located in a facility designed or renovated for library purposes and complies with all applicable local, state, and federal codes. We need more exits & restrooms at Winnetka but are grandfathered. Any additional remodels will require us to address these issues.**
- ☒ A library is open a minimum of fifteen hours per week according to the *Illinois Administrative Code* [23 Ill. Adm. Code 3030.110].
- ☒ As a baseline, the library appropriates money to major budget categories (personnel, benefits, library materials, other operating expenditures) using the *Illinois Public Library Annual Report* statewide percentages analysis.
- ☒ The library board and staff promote the collections and services available to its community.
- ☒ At least every five years, and more frequently, if necessary, the library conducts a review to determine if the library is providing facilities, collections and services in a quantity, at a time, and in a manner that meets the needs of the community.



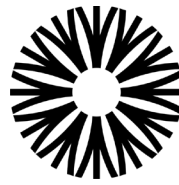
## Chapter 2 - Governance and Administration

- ☒ Library has an elected or appointed board of trustees.
- ☒ Library has a qualified library administrator.
- ☒ Library administrator files an *Illinois Public Library Annual Report* (IPLAR) with the Illinois State Library.
- ☒ Library administrator prepares monthly reports (including statistics) of operations and services for the board's review.
- ☒ Library administrator and/or library board treasurer prepares monthly fiscal reports for the board's review.
- ☒ Library has a mission statement and a long-range/strategic plan.
- ☒ Library maintains an understanding of the community by surveys, hearings, and other means.
- ☒ Library board reviews library policies on a regular basis.
- ☒ Library board members participate in local, state, regional, and national decision making that will benefit libraries.
- ☒ Library develops an orientation program for new board members.
- ☒ Library board members attend local, regional, state, and national conferences pertinent to libraries when fiscally possible.
- ☒ Library keeps adequate records of library operations and follows proper procedures for disposal of records.
- ☒ Library complies and keeps current with appropriate Illinois and federal laws pertaining to public libraries.
- ☒ Library has a board-approved set of written by laws that govern the conduct of the board of trustees and its relationship to the library and staff.
- ☒ Library maintains insurance covering property and liability, including volunteer liability.
- ☒ Library has a written succession plan focused on both internal and external talent development to fill anticipated needs for library leadership and other key personnel.



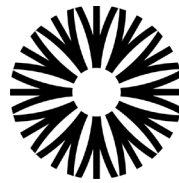
### Chapter 3 - Personnel

- ☒ Library has a board-approved personnel policy.
- ☒ **Library has staffing levels that are sufficient to carry out the library's mission. We need to continue to increase our bench strength to avoid service disruptions and staff burnout resulting from illnesses and time off.**
- ☒ Library has job descriptions and a salary schedule for all library positions. The job descriptions and salary schedule are periodically reviewed and revised as needed.
- ☒ Library's hiring practices are in compliance with EEOC guidelines and the Americans with Disabilities Act.
- ☒ **Library salaries and fringe benefits account for up to 70 percent of total operations budget. We increased our Personnel expenditures from 52.8% of the operating budget to 54.9% of the operating budget this year, which is a big improvement. We will continue to evaluate staffing on an annual basis as part of the budget forecasting process.**
- ☒ Library gives each new employee a thorough orientation.
- ☒ Library evaluates staff annually.
- ☒ Library staff and administration attend local, regional, state, and national conferences as well as training workshops and seminars where feasible.
- ☒ Library provides staff access to library literature and other professional development materials.
- ☒ Public library trustees and administrators are aware of federal, state, and local statutes and regulations relevant to personnel administration.
- ☒ The library complies with state and federal laws that affect library operations.



## Chapter 4 - Access

- The library provides the right amount of space of the right kind to meet the provisions of its long-range/strategic plan. **We need more space, and a plan is in place to help us get it.**
- At least once every five years, the board directs a review of the library's long-term space needs.
- The staff are familiar with the requirements contained in the *Americans with Disabilities Act* (ADA) and work to address deficiencies in order to provide universal access to all patrons.
- The library, including branches or other service points, is located at a site that is determined to be most convenient for the community.
- The library provides adequate, safe, well-lit, and convenient parking during all hours of service.
- The library has the minimum required number of parking spaces. **We will never meet this standard but adjacent neighborhood/public parking is available.**
- The library's entrance is easily identified, clearly visible, and well lit.
- The library has an identifying sign clearly visible from the street. Additional signs guide users from arterial streets to the library. **Winnetka signed installed this year but Northfield Library signage still not visible from the street. Will be addressed as part of remodel.**
- The library has adequate internal signage.
- The library's lighting levels comply with lighting standards.
- All signage is in compliance with applicable federal, state, and local regulations.
- The library building supports the implementation of current and future telecommunications and electronic information technologies.
- The library has sturdy and comfortable furnishings in sufficient quantity to meet user needs. **We have sturdy and comfortable furniture for the amount of space we have but lack sufficient quantity to meet needs. We cannot address this without adding space.**
- Space is allocated for child and family use with furniture and equipment designed for use by children.
- The library has enough shelving and other types of display and storage to provide patrons with easy access to all materials. **The lack of overall space and layout makes adequate display space challenging, but we do the best we can with our existing space.**
- Shelving in the areas serving young children is scaled to their needs.



## Chapter 5 – Building Infrastructure and Maintenance

- ☒ The library maintains an inventory of all facility systems, including sufficient basic information that can be used in maintenance operations. This list should be prepared by the library administrator.
- ☒ The library’s facility inventory system list should be consolidated in an easily accessible document which is made available in electronic format such that it can be accessed by key staff at all times remotely.
- ☒ An ongoing maintenance checklist of building maintenance that needs to be done on a routine or ongoing basis should be kept.
- ☒ The library’s operating budget should include funds for all ongoing maintenance costs.
- ☒ The library should maintain a periodic repair checklist of repairs to the facility that may be required on a periodic basis, typically more than one-year intervals.
- ☒ The library budget should allocate funds for periodic repairs in either its operating budget or special reserve fund.
- ☒ The library should have a list of all projected building capital projects. Capital projects are those projects that involve major repairs, rehabilitation, and/or replacement of facility systems. Such projects are implemented when a facility system has reached the end of its service life, or when defects in the original construction necessitate major repairs/replacement.
- ☒ The library develops a capital reserve fund that will fund major capital projects. Annual contributions to such a fund will allow the library to have sufficient funding to take care of the needed project. In general, any item that cannot be accounted for in the library’s operating budget should be accounted for in the library’s capital reserve fund.
- ☒ The library should have a capital asset plan. This plan can be written by the library administrator or by an outside professional. A capital asset plan will project facility funding needs over a ten, fifteen, and twenty-year period.
- ☒ The board of trustees should review the library capital plan on annual basis to ensure all projects are addressed.
- ☒ Every three to five years, review and update the capital asset plan to be certain all costs and interest rates are current.
- ☒ All warranties, manuals, contact information, and other such documentation should be organized and consolidated for easy access.
- ☒ The library should strive to make its building as environmentally friendly as possible.





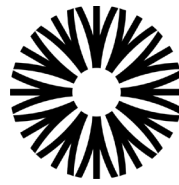
## Chapter 6 - Safety

- ☒ The library provides a list of emergency call numbers at all staff phones in the library.
- ☒ The library has a floor plan that shows entrances, exits, location of emergency supplies, fire alarms, and fire extinguishers.
- ☒ The library has an emergency manual and disaster plan.
- ☒ The library provides emergency training for staff, including fire and tornado drills, use of fire extinguishers, and location of the first aid kit, NARCAN® kit, and an automated external defibrillator.
- ☒ The library provides a call list and contact information that is reviewed biannually.
- ☒ Emergency medical supplies are stored in a designated location and are accessible to staff.
- ☒ Emergency equipment such as electric, gas and water switches, fire extinguishers, and fire alarms are noted on a library floor plan and are tested biannually.
- ☐ A prioritization list shows what should be salvaged in order of importance. **Will evaluate and create something within the next calendar year.**
- ☒ A building safety checklist includes daily, weekly, quarterly, semi-annual, and annual safety procedures.
- ☒ A procedure exists for letting staff know when it is unsafe to enter the building.
- ☒ The library has a designated tornado shelter.
- ☒ Emergency exits and evacuation routes out of the library and to the tornado shelter are clearly marked. Fire extinguishers are clearly marked.
- ☒ **The library provides adequate security for staff, users, and collections. We made a number of improvements this year but still need some additional exits added to the building.**
- ☒ The library has a strong relationship with local police and community safety personnel and communicates with them on a regular basis about safety issues affecting the library.
- ☒ At least two people (one of whom may be a volunteer) shall be on duty during all open hours of operation.
- ☒ Copies of the emergency manual and disaster plan are provided to community safety personnel.
- ☒ **A policy for security camera usage has been adopted and signage is posted. Draft in process and will be brought to January 2024 Board Meeting for approval.**



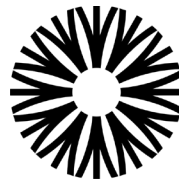
## Chapter 7 - Collection Management

- ☒ The library board of trustees ensures that the library has a publicly funded budget to purchase materials.
- ☒ The minimum annual expenditure for materials for any size library should be a minimum of 8 to 12 percent of the operating budget. Library budgets should put priority on purchasing materials that best serve their community.
- ☒ The library has a written collection development policy approved by the board.
- ☒ Materials are cataloged according to standard library practices utilizing MARC 21, AACR2 Rules, Sears/LC subject headings, and RDA.
- ☒ Library collections are evaluated annually to measure the effectiveness of community use of the collection and weeded if deemed appropriate.
- ☒ The library considers forming a cooperative collection plan with other libraries in close proximity to one another.
- ☒ The library strives to complement its print collection by purchasing electronic materials and making them available to patrons through a variety of methods.
- ☒ The library publicizes and promotes interlibrary loan to its patrons.
- ☒ Library staff is trained in and follows policies and procedures related to the ILLINET *Interlibrary Loan Code* and the ALA *Interlibrary Loan Code*. Libraries agree to be responsible borrowers and lenders.



## Chapter 8 – System Member Responsibilities and Resource Sharing

- ☒ Library staff and library board members are aware of the services offered by the regional library systems and the Illinois State Library. The library promotes statewide cooperative services in addition to their own local services.
- ☒ Library resources, information, and expertise are available via interlibrary loan, reciprocal borrowing, and other formal cooperative agreements; and the library participates in system delivery.
- ☒ The library abides by the ILLINET Interlibrary Loan Code as well as other formal regional/consortial agreements.
- ☒ The library administrator, library staff, and library board members actively participate as members of boards, committees, task forces, advisory councils, etc., at various levels, including the regional library system, the Illinois State Library, and the Illinois Library Association, and bring a regional and statewide perspective that envisions all types of libraries, not just their local library and library type issues.
- ☒ The library, in cooperation with regional library systems and the Illinois State Library, promotes statewide tax-supported public library service for every Illinois resident.
- ☒ If a legally established public library currently does not meet the eligibility requirements for Illinois State Library/Illinois Office of the Secretary of State grants, the library should work in cooperation with its regional library system regarding grant eligibility and compliance.



## Chapter 9 – Public Services: Reference and Reader’s Advisory Services

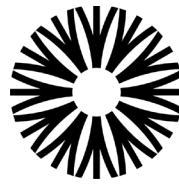
### ***Reference Services***

- ☒ All basic services are available when the library is open.
- ☒ The library has a reference service policy.
- ☒ The library provides staff trained in reference service to meet the needs of patrons who have challenges with disabilities, language, and literacy.
- ☒ The library participates in interlibrary loan and resource sharing to help provide accurate and timely reference service.
- ☒ The library is aware of the importance of accuracy in reference service and relies on information sources of demonstrated currency and authority.
- ☒ The library supports training in the use of technologies necessary to access electronic resources, including training for persons with disabilities in the use of adaptive equipment and software.
- ☒ The library provides easy access to accurate and up-to-date community information.
- ☒ The library provides current issues of at least one community or local newspaper and retains hard copy or online back issues for a minimum of six months.
- ☒ The library provides access to local ordinances or codes of all municipalities within its service boundaries.
- ☒ The library provides access to local and state maps.
- ☒ The library provides access to the minutes of local government meetings. These include but are not limited to municipal (village, township, or city) and school board meetings.
- ☒ The library provides voter information, including precinct boundaries and location of polling places.
- ☒ The library provides information about local history and events.
- ☒ The library has at least one current reference resource for each subject area.
- ☒ Staff has access to a telephone or computer to receive and respond to requests for information and materials and to contact other agencies for information.
- ☒ Staff members are encouraged to attend at least one relevant continuing education event each year.
- ☒ The library evaluates its reference service on an annual basis.



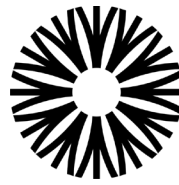
***Reader's Advisory Services***

- All basic services are available when the library is open.
- The library has competently trained staff that has thorough knowledge of popular authors and titles.
- The library maintains a well-rounded collection of both fiction and nonfiction titles.
- The library participates in interlibrary loan and resource sharing to help provide accurate and timely reader's advisory service.
- The library maintains a basic collection of reader's advisory reference materials.
- All staff members attend at least one relevant continuing education event each year.
- Staff members who are responsible for reader's advisory service in their library join at least one community organization, club, or council.
- Staff members who are responsible for reader's advisory service in their library attend at least one workshop, reading roundtable, or continuing education event.
- The library accepts and responds to reader's advisory requests received in person, on the phone, or electronically.



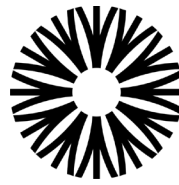
## Chapter 10 - Programming

- ☒ Library programs are provided free of charge, or on a cost recovery basis.
- ☒ Library programs are located in a physically accessible location.
- ☒ Provisions are made, as needed, to enable persons with disabilities to participate in the program.  
The availability of these provisions is noted with other information about the program.
- ☒ The library considers community demographics, special populations, and the availability of programming from other social, cultural, and recreational organizations in the community when planning and evaluating programs.
- ☒ The library presents educational, cultural, and recreational programs that reflect community needs and interests.
- ☒ Programming is designed to address the diversity within the community, to increase the awareness and use of library resources and services, and to attract new users.
- ☒ The library provides outreach programs to specific populations who cannot visit the library.
- ☒ The library has programming that seeks to serve children and their caregivers.
- ☒ The library has programming that seeks to serve young adults.
- ☒ The library has programming that seeks to serve adults and senior citizens.
- ☒ The library provides programs on library instruction for all ages. This includes online catalog and online database training opportunities.
- ☒ The library is encouraged to partner with other organizations to offer programs.



## Chapter 11 - Youth/Young Adult Services

- ☒ All basic youth services are available when the library is open.
- ☒ The library provides staff trained in serving youth.
- ☒ The library has policies towards serving youth which it reviews at least every two years, and youth staff have input in these policy revisions and creations.
- ☒ The library actively promotes respect for diversity and creates an inclusive, welcoming, and respectful library atmosphere for all patrons.
- ☒ The library provides staff trained in assisting youth with disabilities, language, and literacy barriers.
- ☒ **The library provides staff trained to assist youth with adaptive equipment and software as needed for accessibility of resources. Currently working on identifying any assistive equipment that would meet resource needs. Have not had any requests.**
- ☒ The library strives to eliminate barriers of service for youth, including regularly reviewing any content restrictions, library card requirements, and Internet policies.
- ☒ The library regularly, and at least annually, evaluates its services for youth with regard to popularity, effectiveness, accuracy, timeliness, and patron ease. The library seeks input from staff serving youth—as well as the community—regarding these services.
- ☒ The library provides programming for youth which is developmentally appropriate and meets the needs of the community.
- ☒ The library's programming is designed to reflect the needs and interests of youth in the community.
- ☒ Library programs are provided free of charge or on a cost-recovery basis.
- ☒ The library makes provisions that enable persons with disabilities to attend programming and lists these provisions with other programming information.
- ☒ The library considers community demographics, special populations, and the availability of resources from social, cultural, and recreational organizations in the community when planning and evaluating library services for youth.
- ☒ The library strives to partner with youth-facing organizations in the community.
- ☒ The library provides youth with research and information literacy instruction through tours, training sessions, and one-on-one interactions.
- ☒ The library has staff who have knowledge of popular authors, titles, and resources to provide these services.



- ☒ Youth staff have access to a telephone and computer to receive and respond to requests for information and to contact other agencies.
- ☒ Youth staff responsible for collection management have access to review journals and tools specifically targeting youth materials.
- ☒ The library includes at least one current resource created and intended for youth for each subject area. Electronic resources also fulfill this requirement.
- ☒ The library provides computer access for all youth and provides guidance on digital literacy and technology use to youth.
- ☒ The library provides outreach services towards youth to increase awareness of services, attract new users, and reach underserved populations.
- ☒ The library strives to partner with and support local schools, including private schools and homeschoolers.
- ☒ Staff members are encouraged to attend as many continuing education workshops and events as possible to stay current on trends and best practices for serving youth.
- ☒ The library provides a space specifically for use by children and families.
- ☒ The shelving used for housing children's materials is appropriately sized to allow for easier access.
- ☒ The library provides early literacy programming, including regular story time, for children and families.
- ☒ The library provides programming which facilitates play and fun for children and families.
- ☒ The library provides toys and interactive materials for use in the library, during programs, and/or at home that facilitate play, fun, and imagination.
- ☒ The library provides a summer reading opportunity to encourage reading and learning during the summer.
- ☒ The library provides a welcoming environment for young adults both individually and in groups.
- ☒ The library provides developmentally appropriate programming for young adults that encourage self-identity and positive interactions while providing opportunities to socialize and have fun.
- ☒ The library provides materials both physical and digital for young adults that are intended for them.
- ☒ The library partners with young adults in the community to provide opportunities for leadership such as a young adult (or teen) advisory board, volunteer group, or other formal or informal opportunities.



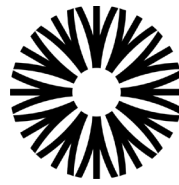


## Chapter 12 - Technology

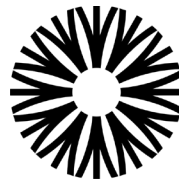
- ☒ Based on local technology planning, the library ensures adequate technological access and maintains appropriate hardware/software that effectively accommodates both library operations and patron need.
- ☒ The library has:
  - ☒ a telephone, with a listing in the phone book;
  - ☒ a telephone voice mail and/or answering machine;
  - ☒ a fax and/or scanner;
  - ☒ a photocopier;
  - ☒ effective Internet access with sufficient capacity to meet the needs of both the staff and the public;
  - ☒ library and/or departmental email accounts for patron communication with the library (the library email account is reviewed and responded to during library hours);
  - ☒ an *Americans with Disabilities Act* (ADA) compliant library website that is updated at least monthly;
  - ☒ up-to-date computers for staff and public access with sufficient capacity to meet needs;
  - ☒ up-to-date printers for staff and public access with sufficient capacity to meet needs;
  - ☒ up-to-date antivirus and Internet security software protection installed on every library computer;
  - ☒ up-to-date Internet browsers, web applications, and plug-ins;
  - ☒ a valid email address, accessible via the library's website, for the library administrator; and
  - ☒ a website that includes basic library information such as hours, location, contact, official name of library, and content required by the *Open Meetings Act*.
- ☒ The library provides a sufficient number of patron-accessible workstations/devices on a per capita basis.
- ☒ The wait time for patron workstations does not exceed 15 to 30 minutes.
- ☒ The library annually evaluates and, if necessary, updates its Internet connectivity options for service impact and cost-effectiveness.
- ☒ The library provides 24/7 remote access to library services and resources through:
  - a web-accessible library catalog;



- an Americans with Disabilities Act (ADA) compliant library website that is updated at least monthly;
- appropriate regional, state, national, and international bibliographic databases;
- other authenticated electronic resources that are available for direct patron use;
- virtual reference service, and/or text messaging services, and/or a library email account.
- The library staff must be:
  - computer literate;
  - trained to use and assist patrons in the use of electronic resources and materials; and
  - accessible via email and/or through messaging services.
- The library provides or partners with other community agencies to offer its patrons instruction (workshops, classes) in the use of computers, email, productivity software, and the Internet.
- The library provides web links and access to regional and/or statewide initiatives including:
  - regional library system consortial web-based catalogs;
  - the CARLI academic library catalog (I-Share)
  - Illinois State Library-sponsored databases/e-resources; other electronic collections as available; and
  - virtual reference service.
- As an equal partner in resource sharing, the library inputs and makes its collection holdings accessible for resource sharing within a regional, statewide, national, and/or international database.
- The library has a board-adopted Internet acceptable use policy.
- The Internet acceptable use policy is reviewed annually.
- The library budgets for ongoing technology needs including but not limited to: hardware and software purchases, upgrades, ongoing maintenance, services, and connectivity.
- The library maintains, troubleshoots, repairs, and replaces computer hardware and software. This ongoing maintenance is handled by trained library staff and/or via a contractual service agreement with an appropriate service provider.
- The library develops and updates, at regular intervals, a long-range/strategic plan for its future technology needs. The plan is based on community needs and priorities.



- ☒ The library continuously strives to improve its technological services, resources, and access. An ongoing planning cycle includes a needs assessment that examines current and emerging technologies and service enhancements including but not limited to:
  - ☒ wireless access (Wi-Fi);
  - ☒ Internet connectivity upgrades sufficient for patron and staff use;
  - ☒ networking (local area vs. wide area);
  - ☒ library Intranet;
  - ☒ an *Americans with Disabilities Act* (ADA) compliant library website that is updated at least monthly, highlights library services and programs, includes hyperlinks, is mobile compatible, and is interactive;
  - ☒ patron self-checkout functionality;
  - ☒ new technologies/potential services; for example, social networking, makerspace, and mobile apps;
  - ☒ current and functional meeting room technology;
  - ☒ adaptive technologies that accommodate service needs for persons with disabilities and special populations, including but not limited to: accessible computer hardware, deaf interpreters, language translators, open captioning; and
  - ☒ ongoing staff continuing education/training related to all aspects of technological services.
- ☒ The library protects the integrity, safety, and security of its technological environment.
- ☒ The library's automated catalog and its components comply with current state, national, and international standards.
- ☒ The library is aware of E-rate discounts (telecommunications/connectivity services and/or Internet access) as available through the Schools and Libraries Program of the Universal Service Fund, administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC).



## Chapter 13- Marketing, Promotion, and Collaboration

The library has a communications plan that supports the library's long-range/strategic plan.

**Currently in the process of creating this.**

The library staff and trustees participate in two or more cooperative activities with other community organizations.

The library's services and programs are promoted in the community. Check the applicable publicity methods.

flyers

brochures

website

newsletter

posters

banners

displays

podcasting **No plans to pursue podcasts at this time.**

presentations and/or speeches

Billboards/other **No plans to pursue Billboard ads at this time.**

The library maintains at least one social media account.

The library invites local, state, and federal officials to visit the library.

The library's website is updated at least monthly.

The board, administration, and staff conduct an annual library walk-through.

The board, administration, and appropriate staff visit other libraries.

The budget includes funds for public relations and marketing activities.

The library's promotional methods and services are ADA compliant.

A designated staff member coordinates the library's marketing efforts.

The library's staff receives customer service and marketing training.

The library's orientation for staff and trustees includes the library's public relations, customer service philosophy, library history, funding sources, and long-range/strategic plan.

The library surveys patrons and the community to judge awareness of the library's programs and services.