

**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 BRANCH.  
INSTRUCTIONS TO JOIN VIRTUALLY POSTED AT [WWW.WINNETKALIBRARY.ORG](http://WWW.WINNETKALIBRARY.ORG)**

**AGENDA**

Monday, December 12, 2022

- I. Call to Order**
- II. Roll Call**
- III. Public Comments**
- IV. Approval of Minutes**
  - Approval of Minutes of the November 14, 2022 Regular Meeting\* (1 min)
- V. Financial Report**
  - November 2022 Financial Statements\* (5 mins)
- VI. Library Reports**
  - Director’s Report\* (10 minutes)
  - Board President’s Comments (5 minutes)
- VII. Liaisons to Other Organizations – Reports**
  - Winnetka Village (5 mins)
  - Northfield Village (5 mins)
- VIII. Unfinished Business**
- IX. New Business**
  - FY21-22 Audit Presentation\* [Raj Nagaraja & Chris McClure, McClure & Inserra] (15 minutes)
  - Branding Project Presentation [John Harris & Fletcher Martin, a5] (30 minutes)
  - Assignment of Two Trustees to Review Closed Session Recordings and Summaries (Trustee Sundell)
- X. Communications**
  - The next regular meeting will be on Monday, January 16<sup>th</sup> at 7 p.m. at the Winnetka Branch
  - The library will be closed on Saturday, December 24<sup>th</sup> & Sunday, December 25<sup>th</sup> for the Christmas holiday and on Saturday, December 31<sup>st</sup> & Sunday, January 1<sup>st</sup> for the New Year holiday.

\*Attachments

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

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**XI. Public Comments**

**XII. Adjournment**

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

November 14, 2022

**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 7:03 p.m. A quorum was present.

**II. Roll Call**

Present: Trustees Travis Gosselin, Sarah Munoz, Thomas Sundell, Ranjini Shankar, and Board President Melissa Mitchell; and Library Director Monica Dombrowski.  
Absent: Trustee Deborah Vandergrift

Present were library employees Nicola White (Business Services Coordinator) and Mark Swenson (Information Technology Manager). Present was Joe Huberty from Engberg Anderson. Present were Northfield residents Matt Kinnich, Jonathan Don, and Elizabeth Blodgett. Present was Winnetka resident Jeffrey Liss.

**III. Organizational Meeting of the Library Board**

- *Resolution to Accept a Resignation and Declare a Vacancy*  
A MOTION to Accept the Resolution to Accept a Resignation and Declare a Vacancy was made by Trustee Sundell.

The MOTION passed on a voice vote.

- *Resolution to Appoint a New Library Trustee*  
A MOTION to Accept the Resolution to Appoint a New Library Trustee was made by Trustee Gosselin.

ROLL CALL VOTE:

AYES: Trustees Shankar, Munoz, and Gosselin

NAYS: 0

ABSENT/ABSTAINING: Trustees Vandergrift and Sundell

MOTION CARRIED

- *Oath of Office*  
Trustee Sundell swore in incoming Trustee Kinnich.

**IV. Public Comments**

No public comments.

**V. Approval of Minutes**

- Approve Minutes of the October 17, 2022 Regular Meeting

President Mitchell announced the approval of the October 17, 2022 Regular Meeting Minutes.

**VI. Financial Report**

Director Dombrowski presented the October 2022 Financial Statements.

**VII. Library Report**

LIBRARY DIRECTOR'S REPORT:

Director Dombrowski presented the October 2022 Director's Report, which is included in the November 2022 Board Packet.

BOARD PRESIDENT'S COMMENTS:

President Mitchell reported that she and Director Dombrowski met with the Northfield Village President and Northfield Village Manager regarding the Northfield Library lease. The Village relayed that they are open to exploring any and all options to help the library fit the community needs and remain in the heart of downtown. President Mitchell also reported that she met with the other Winnetka taxing bodies to stay connected and discuss ways they can work together.

**VIII. Liaisons to Other Organizations-Reports**

- *Winnetka Village*- President Mitchell reported that the Fall Caucus Town Hall will be held on November 16<sup>th</sup>. She also reported that the Village of Winnetka tree lighting event will be held on December 2<sup>nd</sup>.
- *Northfield Village*- Trustee Munoz reported that the Village of Northfield tree lighting event will be held on November 30<sup>th</sup>. She also reported that the bike path project is moving forward with the path running right past the Northfield Library. Trustee Munoz also reported that George Alexoff has retired from the Parks & Recreation Department, that candidates have been slated for the School, Park District, and Village Boards, and that the Avoca School District is seeking candidates for three vacant school board seats.

**IX. Unfinished Business**

- *Hearing to Approve Ordinance for Purchase of Library Park*  
A MOTION to Approve the Ordinance for Purchase of Library Park was made by Trustee Sundell.

ROLL CALL VOTE:  
 AYES: Trustees Gosselin, Sundell, Shankar, Kinnich  
 NAYS: Trustee Munoz  
 ABSENT/ABSTAINING: Trustees Vandergrift  
 MOTION CARRIED

- *Approval of FY22-23 Levy Ordinance*  
A MOTION to Approve the FY22-23 Levy Ordinance was made by Trustee Gosselin.

ROLL CALL VOTE:  
 AYES: Trustees Sundell, Shankar, Kinnich, Munoz, and Gosselin  
 NAYS: 0  
 ABSENT/ABSTAINING: Trustees Vandergrift  
 MOTION CARRIED

**X. New Business**

- *Presentation & Discussion of Facility Feasibility Study*  
Joe Huberty from Engberg Anderson presented the District’s facility feasibility study and the initial space plan options.

**XI. Communications**

- *The next regular meeting will be held on Monday, December 12<sup>th</sup> at 7 p.m. at the Northfield Branch.*
- *The library will close at 5 p.m. on Wednesday, November 23<sup>rd</sup> and be closed on Thursday, November 24<sup>th</sup> for the Thanksgiving holiday.*

**XII. Public Comments**

No public comments.

**XIII. Adjournment**

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

The MOTION passed on a voice vote and President Mitchell adjourned the meeting at 9:58 p.m.

Respectfully submitted,

Nicola White  
Recording Secretary

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

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

# Winnetka-Northfield Public Library District

## All Funds Summary

### For the 5 Months Ended November 30, 2022

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	4,288,700.00	1,786,958.33	157,386.26	3.67 %	(1,629,572.07)
IMRF Fund	69,805.00	29,085.42	514.14	0.74 %	(28,571.28)
FICA Fund	75,623.00	31,509.58	381.93	0.51 %	(31,127.65)
Building Fund	218,143.00	90,892.92	1,175.17	0.54 %	(89,717.75)
Unemployment Fund	6.00	2.50	5.88	98.00 %	3.38
<b>Total Revenues</b>	<u>4,652,277.00</u>	<u>1,938,448.75</u>	<u>159,463.38</u>	<u>3.43 %</u>	<u>(1,778,985.37)</u>
<b>Expenses</b>					
Library Fund	4,033,378.00	1,680,574.17	1,399,138.05	34.69 %	(281,436.12)
IMRF Fund	20,100.00	8,375.00	34,966.83	173.96 %	26,591.83
FICA Fund	118,308.00	49,295.00	52,144.52	44.08 %	2,849.52
Building Fund	0.00	0.00	94,955.84	0.00 %	94,955.84
Unemployment Fund	1.00	0.42	0.00	0.00 %	(0.42)
Special Reserve Fund	0.00	0.00	0.00	0.00 %	0.00
<b>Total Expenses</b>	<u>4,171,787.00</u>	<u>1,738,244.58</u>	<u>1,581,205.24</u>	<u>37.90 %</u>	<u>(157,039.34)</u>
<b>Total Revenues</b>	4,652,277.00	1,938,448.75	159,463.38	3.43 %	(1,778,985.37)
<b>Total Expenses</b>	<u>4,171,787.00</u>	<u>1,738,244.58</u>	<u>1,581,205.24</u>	<u>37.90 %</u>	<u>157,039.34</u>
<b>Excess Revenues less Expenses</b>	<u>480,490.00</u>	<u>200,204.17</u>	<u>(1,421,741.86)</u>	<u>(295.89)%</u>	<u>(1,621,946.03)</u>

**Winnetka-Northfield Public Library District**

**Library Fund Summary**

**For the 5 Months Ended November 30, 2022**

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>Operating Revenue</b>					
Property Tax	3,937,220.00	1,640,508.33	11,014.43	0.28 %	(1,629,493.90)
Replacement Tax	33,000.00	13,750.00	44,832.62	135.86 %	31,082.62
Collections	175,480.00	73,116.67	66,634.45	37.97 %	(6,482.22)
Materials	7,500.00	3,125.00	2,487.54	33.17 %	(637.46)
Other Income	135,500.00	56,458.33	32,417.22	23.92 %	(24,041.11)
<b>Total Operating Revenue</b>	<u>4,288,700.00</u>	<u>1,786,958.33</u>	<u>157,386.26</u>	<u>3.67 %</u>	<u>(1,629,572.07)</u>
<b>Operating Expenses</b>					
Personnel	2,131,350.00	888,062.50	791,281.74	37.13 %	(96,780.76)
Administration	261,528.00	108,970.00	135,401.46	51.77 %	26,431.46
Utilities	94,000.00	39,166.67	31,479.59	33.49 %	(7,687.08)
IT Services	215,250.00	89,687.50	105,380.08	48.96 %	15,692.58
Public Relations	47,000.00	19,583.33	10,312.69	21.94 %	(9,270.64)
Library Materials - Adult	509,000.00	212,083.33	221,672.89	43.55 %	9,589.56
Library Materials - Youth	83,000.00	34,583.33	28,824.31	34.73 %	(5,759.02)
Programs	82,250.00	34,270.83	40,079.82	48.73 %	5,808.99
Capital	610,000.00	254,166.67	34,705.47	5.69 %	(219,461.20)
<b>Total Operating Expenses</b>	<u>4,033,378.00</u>	<u>1,680,574.17</u>	<u>1,399,138.05</u>	<u>34.69 %</u>	<u>(281,436.12)</u>
<b>Total Revenues</b>	4,288,700.00	1,786,958.33	157,386.26	3.67 %	(1,629,572.07)
<b>Total Expenses</b>	4,033,378.00	1,680,574.17	1,399,138.05	34.69 %	(281,436.12)
<b>Excess Revenues less Expenses</b>	<u>255,322.00</u>	<u>106,384.16</u>	<u>(1,241,751.79)</u>	<u>(486.35)%</u>	<u>(1,348,135.95)</u>



# Winnetka-Northfield Public Library District

## Statement of Revenues and Expenditures - Modified Cash Basis

### For the 5 Months Ended November 30, 2022

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>Revenues</b>					
<b>Taxes</b>					
Property Taxes Collections	3,916,860.00	1,632,025.00	11,014.43	0.28 %	(1,621,010.57)
Property Taxes Collections-Liability	13,379.00	5,574.58	0.00	0.00	(5,574.58)
Property Taxes Collections-Audit	6,981.00	2,908.75	0.00	0.00	(2,908.75)
Replacement Tax	33,000.00	13,750.00	44,832.62	135.86 %	31,082.62
<b>Total Taxes</b>	<b>3,970,220.00</b>	<b>1,654,258.33</b>	<b>55,847.05</b>	<b>1.41 %</b>	<b>(1,598,411.28)</b>
<b>Collections</b>					
Per Capita Grant	27,280.00	11,366.67	29,024.13	106.39 %	17,657.46
Kenilworth Services	145,000.00	60,416.67	35,390.25	24.41	(25,026.42)
Studio Fees	1,000.00	416.67	631.76	63.18	215.09
Lost/Damaged Mat.	2,200.00	916.67	1,588.31	72.20	671.64
<b>Total Collections</b>	<b>175,480.00</b>	<b>73,116.67</b>	<b>66,634.45</b>	<b>37.97 %</b>	<b>(6,482.22)</b>
<b>Materials</b>					
Copy/Printing	7,000.00	2,916.67	2,013.06	28.76 %	(903.61)
Book Sales	500.00	208.33	474.48	94.90	266.15
<b>Total Materials</b>	<b>7,500.00</b>	<b>3,125.00</b>	<b>2,487.54</b>	<b>33.17 %</b>	<b>(637.46)</b>
<b>Other Income</b>					
Checking Interest Income	5,500.00	2,291.67	1,102.23	20.04 %	(1,189.44)
Byline Bank IMA Interest	90,000.00	37,500.00	28,347.91	31.50	(9,152.09)
Money Market-Interest	19,500.00	8,125.00	1,247.28	6.40	(6,877.72)
Misc. Revenue	0.00	0.00	219.80	0.00	219.80
Gift Fund (over \$100)	500.00	208.33	1,500.00	300.00	1,291.67
Friends Donations	20,000.00	8,333.33	0.00	0.00	(8,333.33)
<b>Total Other Income</b>	<b>135,500.00</b>	<b>56,458.33</b>	<b>32,417.22</b>	<b>23.92 %</b>	<b>(24,041.11)</b>
<b>Total Revenue</b>	<b>4,288,700.00</b>	<b>1,786,958.33</b>	<b>157,386.26</b>	<b>3.67 %</b>	<b>(1,629,572.07)</b>

Winnetka-Northfield Public Library District

Statement of Revenues and Expenditures - Modified Cash Basis

For the 5 Months Ended November 30, 2022

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>Expenses</b>					
<b>Personnel</b>					
Salaries	1,825,000.00	760,416.67	671,543.63	36.80 %	(88,873.04)
Health Insurance	280,000.00	116,666.67	114,082.93	40.74	(2,583.74)
Flu Vaccination	100.00	41.67	0.00	0.00	(41.67)
Employee Asst. Program	500.00	208.33	0.00	0.00	(208.33)
Professional Development	25,000.00	10,416.67	5,480.18	21.92	(4,936.49)
Flexible Spending Account	<u>750.00</u>	<u>312.50</u>	<u>175.00</u>	<u>23.33</u>	<u>(137.50)</u>
<b>Total Personnel</b>	<u>2,131,350.00</u>	<u>888,062.50</u>	<u>791,281.74</u>	<u>37.13 %</u>	<u>(96,780.76)</u>
<b>Administration</b>					
Audit Fees	12,400.00	5,166.67	6,500.00	52.42 %	1,333.33
Library Supplies	30,000.00	12,500.00	9,637.67	32.13	(2,862.33)
Office Supplies	6,000.00	2,500.00	2,484.55	41.41	(15.45)
Breakroom Supplies	2,200.00	916.67	1,255.29	57.06	338.62
Postage	2,500.00	1,041.67	1,623.84	64.95	582.17
Hospitality	500.00	208.33	38.28	7.66	(170.05)
Accounting and Bookkeeping	26,000.00	10,833.33	9,550.00	36.73	(1,283.33)
Legal Notices	3,500.00	1,458.33	667.00	19.06	(791.33)
Delivery Service	7,200.00	3,000.00	2,175.00	30.21	(825.00)
Payroll Services	9,000.00	3,750.00	3,619.64	40.22	(130.36)
Liability Insurance Costs	33,128.00	13,803.33	30,728.00	92.76	16,924.67
Board Expenses	1,000.00	416.67	47.93	4.79	(368.74)
Memberships	5,700.00	2,375.00	2,198.39	38.57	(176.61)
Staff Recognition/Events/Meetings	6,000.00	2,500.00	1,436.95	23.95	(1,063.05)
Legal	15,000.00	6,250.00	12,550.03	83.67	6,300.03
Consultants	45,000.00	18,750.00	30,875.94	68.61	12,125.94
Investment Fees	30,000.00	12,500.00	11,121.70	37.07	(1,378.30)
HR Consultant	25,900.00	10,791.67	8,841.25	34.14	(1,950.42)
Miscellaneous	<u>500.00</u>	<u>208.33</u>	<u>50.00</u>	<u>10.00</u>	<u>(158.33)</u>
<b>Total Administration</b>	<u>261,528.00</u>	<u>108,970.00</u>	<u>135,401.46</u>	<u>51.77 %</u>	<u>26,431.46</u>
<b>Utilities</b>					
Electricity	42,000.00	17,500.00	21,228.55	50.54 %	3,728.55
Water	3,000.00	1,250.00	1,810.58	60.35	560.58
Storm Sewer	1,500.00	625.00	630.29	42.02	5.29
Natural Gas	17,000.00	7,083.33	2,556.18	15.04	(4,527.15)
Telephone	16,000.00	6,666.67	123.03	0.77	(6,543.64)
Internet Services	<u>14,500.00</u>	<u>6,041.67</u>	<u>5,130.96</u>	<u>35.39</u>	<u>(910.71)</u>
<b>Total Utilities</b>	<u>94,000.00</u>	<u>39,166.67</u>	<u>31,479.59</u>	<u>33.49 %</u>	<u>(7,687.08)</u>
<b>Information Technology</b>					
CCS Operating	83,250.00	34,687.50	36,408.58	43.73 %	1,721.08
Software	63,000.00	26,250.00	43,811.54	69.54	17,561.54
LAN Management	30,000.00	12,500.00	15,956.20	53.19	3,456.20
Hardware	2,000.00	833.33	683.87	34.19	(149.46)
Technology - Website	15,000.00	6,250.00	174.00	1.16	(6,076.00)
Photocopier Leases	<u>22,000.00</u>	<u>9,166.67</u>	<u>8,345.89</u>	<u>37.94</u>	<u>(820.78)</u>
<b>Total Information Technology</b>	<u>215,250.00</u>	<u>89,687.50</u>	<u>105,380.08</u>	<u>48.96 %</u>	<u>15,692.58</u>

Winnetka-Northfield Public Library District

Statement of Revenues and Expenditures - Modified Cash Basis

For the 5 Months Ended November 30, 2022

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>					
PR Promotional	11,000.00	4,583.33	2,445.32	22.23 %	(2,138.01)
PR Source/Mailers	25,000.00	10,416.67	6,037.18	24.15	(4,379.49)
PR Supplies	4,000.00	1,666.67	1,422.73	35.57	(243.94)
PR Marketing/Advertising	<u>7,000.00</u>	<u>2,916.67</u>	<u>407.46</u>	<u>5.82</u>	<u>(2,509.21)</u>
<b>Total Public Relations</b>	<u>47,000.00</u>	<u>19,583.33</u>	<u>10,312.69</u>	<u>21.94 %</u>	<u>(9,270.64)</u>
<b>Library Materials - Adult</b>					
Books-Fiction-Adult	82,000.00	34,166.67	33,128.78	40.40 %	(1,037.89)
Books-Non-Fiction-Adult	70,000.00	29,166.67	21,718.15	31.03	(7,448.52)
Periodicals	18,000.00	7,500.00	6,236.98	34.65	(1,263.02)
DVDs-Adult	27,000.00	11,250.00	8,161.96	30.23	(3,088.04)
Audio Books-Adult	10,000.00	4,166.67	3,960.05	39.60	(206.62)
Books-Digital	245,000.00	102,083.33	89,224.17	36.42	(12,859.16)
Online Database	55,000.00	22,916.67	59,242.80	107.71	36,326.13
Adult Videogames	<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>509,000.00</u>	<u>212,083.33</u>	<u>221,672.89</u>	<u>43.55 %</u>	<u>9,589.56</u>
<b>Library Materials - Youth</b>					
Books-Fiction-Juv	45,000.00	18,750.00	15,608.08	34.68 %	(3,141.92)
Books-Non-Fiction-Juv	15,000.00	6,250.00	5,895.59	39.30	(354.41)
DVDs-Juv	3,000.00	1,250.00	1,268.91	42.30	18.91
Audio Books-Juv	15,000.00	6,250.00	5,111.50	34.08	(1,138.50)
Video Games-Juv	<u>5,000.00</u>	<u>2,083.33</u>	<u>940.23</u>	<u>18.80</u>	<u>(1,143.10)</u>
<b>Total Library Materials - Youth</b>	<u>83,000.00</u>	<u>34,583.33</u>	<u>28,824.31</u>	<u>34.73 %</u>	<u>(5,759.02)</u>
<b>Programs</b>					
Reading Programs	10,000.00	4,166.67	3,242.80	32.43 %	(923.87)
Programming - Studio	11,750.00	4,895.83	3,746.00	31.88	(1,149.83)
Programming - Youth	25,000.00	10,416.67	13,569.77	54.28	3,153.10
Programming - Adult	30,000.00	12,500.00	19,023.73	63.41	6,523.73
Studio Maintenance/Repair	<u>5,500.00</u>	<u>2,291.67</u>	<u>497.52</u>	<u>9.05</u>	<u>(1,794.15)</u>
<b>Total Programs</b>	<u>82,250.00</u>	<u>34,270.83</u>	<u>40,079.82</u>	<u>48.73 %</u>	<u>5,808.99</u>
<b>Capital</b>					
Capital Outlay	240,000.00	100,000.00	0.00	0.00 %	(100,000.00)
Building	200,000.00	83,333.33	3,075.00	1.54	(80,258.33)
Equipment/Furniture	100,000.00	41,666.67	6,191.42	6.19	(35,475.25)
Computer Equipment	<u>70,000.00</u>	<u>29,166.67</u>	<u>25,439.05</u>	<u>36.34</u>	<u>(3,727.62)</u>
<b>Total Capital</b>	<u>610,000.00</u>	<u>254,166.67</u>	<u>34,705.47</u>	<u>5.69 %</u>	<u>(219,461.20)</u>
<b>Total Expenses</b>	<u>4,033,378.00</u>	<u>1,680,574.17</u>	<u>1,399,138.05</u>	<u>34.69 %</u>	<u>(281,436.12)</u>
<b>Excess Revenues less Expenses</b>	<u>255,322.00</u>	<u>106,384.16</u>	<u>(1,241,751.79)</u>	<u>(486.35)%</u>	<u>(1,348,135.95)</u>

Winnetka-Northfield Public Library District

Statement of Revenues and Expenditures - Modified Cash Basis

For the 5 Months Ended November 30, 2022

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	218,143.00	90,892.92	1,175.17	0.54 %	(89,717.75)
<b>Total Revenue</b>	<u>218,143.00</u>	<u>90,892.92</u>	<u>1,175.17</u>	<u>0.54 %</u>	<u>(89,717.75)</u>
<b>Expenses</b>					
Northfield Lease	0.00	0.00	22,729.68	0.00 %	22,729.68
Janitorial Supplies	0.00	0.00	3,588.50	0.00	3,588.50
Building Maintenance Service	0.00	0.00	32,000.00	0.00	32,000.00
Elevators	0.00	0.00	4,029.04	0.00	4,029.04
Landscaping	0.00	0.00	7,415.01	0.00	7,415.01
HVAC	0.00	0.00	3,999.00	0.00	3,999.00
Automatic Doors	0.00	0.00	5,367.50	0.00	5,367.50
Alarms	0.00	0.00	1,404.18	0.00	1,404.18
Equipment	0.00	0.00	11,882.43	0.00	11,882.43
Electrical	0.00	0.00	1,170.00	0.00	1,170.00
Misc Services	0.00	0.00	1,370.50	0.00	1,370.50
<b>Total Expenses</b>	<u>0.00</u>	<u>0.00</u>	<u>94,955.84</u>	<u>0.00 %</u>	<u>94,955.84</u>
<b>Excess Revenues less Expenses</b>	<u>\$ 218,143.00</u>	<u>\$ 90,892.92</u>	<u>\$ (93,780.67)</u>	<u>(42.99)%</u>	<u>(184,673.59)</u>
<b>IMRF FUND</b>					
<b>Revenues</b>					
Property Taxes Collections-IMRF	69,805.00	29,085.42	514.14	0.74 %	(28,571.28)
<b>Total Revenue</b>	<u>69,805.00</u>	<u>29,085.42</u>	<u>514.14</u>	<u>0.74 %</u>	<u>(28,571.28)</u>
<b>Expenses</b>					
IMRF Expenses	20,100.00	8,375.00	34,966.83	173.96 %	26,591.83
<b>Total Expenses</b>	<u>20,100.00</u>	<u>8,375.00</u>	<u>34,966.83</u>	<u>173.96 %</u>	<u>26,591.83</u>
<b>Excess Revenues less Expenses</b>	<u>\$ 49,705.00</u>	<u>\$ 20,710.42</u>	<u>\$ (34,452.69)</u>	<u>(69.31)%</u>	<u>(55,163.11)</u>
<b>FICA FUND</b>					
<b>Revenues</b>					
Property Taxes Collections-FICA	75,623.00	31,509.58	381.93	0.51 %	(31,127.65)
<b>Total Revenue</b>	<u>75,623.00</u>	<u>31,509.58</u>	<u>381.93</u>	<u>0.51 %</u>	<u>(31,127.65)</u>
<b>Expenses</b>					
FICA	118,308.00	49,295.00	52,144.52	44.08 %	2,849.52
<b>Total Expenses</b>	<u>118,308.00</u>	<u>49,295.00</u>	<u>52,144.52</u>	<u>44.08 %</u>	<u>2,849.52</u>

Winnetka-Northfield Public Library District

Statement of Revenues and Expenditures - Modified Cash Basis

For the 5 Months Ended November 30, 2022

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>Excess Revenues less Expenses</b>	\$ (42,685.00)	\$ (17,785.42)	\$ (51,762.59)	121.27 %	(33,977.17)
<b>UNEMPLOYMENT FUND</b>					
<b>Revenues</b>					
Property Taxes Collections-Unemployment	6.00	2.50	5.88	98.00 %	3.38
<b>Total Revenue</b>	<u>6.00</u>	<u>2.50</u>	<u>5.88</u>	<u>98.00 %</u>	<u>3.38</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>	\$ 5.00	\$ 2.08	\$ 5.88	117.60 %	3.80

# Winnetka-Northfield Public Library District

## Check Register

All Bank Accounts

November 1, 2022 - November 30, 2022

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
<b>Vendor Checks</b>						
a5				3764	11/10/22	<u>8,500.00</u>
10-0-5743	Consultants	INV #22-1037	8,500.00			
Anna Karwowska				3765	11/10/22	<u>45.00</u>
10-0-5114	Professional Development	Employee Reimbursement - ILA Conference Parking	45.00			
Annette Bochenek				3766	11/10/22	<u>250.00</u>
10-0-5908	Programming - Adult	Program - Hollywood Style: Icons of Fashion	250.00			
Book Stall				3767	11/10/22	<u>370.73</u>
10-1-5341	Books-Non-Fiction-Adult-Winnetka	INV #434608	67.98			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	INV #436536	104.00			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	INV #435200	112.00			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	INV #436263	15.16			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	INV #436391	71.59			
Dan Rosa				3768	11/10/22	<u>900.00</u>
10-0-5907	Programming - Youth	Program - Movement & Music - Multiple Dates	900.00			
Mary Colleen Klimczak				3769	11/10/22	<u>150.00</u>
10-0-5908	Programming - Adult	Program - Organize your Holiday	150.00			
Monica Dombrowski				3770	11/10/22	<u>29.02</u>
10-0-5114	Professional Development	Mileage Reimbursement - Director's Meeting	29.02			
Team One Repair, Inc.				3771	11/10/22	<u>185.00</u>
10-0-5120	Library Supplies	INV #1346948	185.00			
Terrence Hunter				3772	11/10/22	<u>360.00</u>
10-0-5907	Programming - Youth	Program - The Total T Magic Show	360.00			
TK Elevators				3773	11/10/22	<u>2,014.52</u>
70-0-5749	Elevators	INV #3006903840	2,014.52			
Yakety Yak Furniture Inc.				3774	11/10/22	<u>4,367.50</u>
10-0-5884	Equipment/Furniture	INV #1633	4,367.50			
Engberg Anderson, Inc.				3775	11/17/22	<u>114.03</u>
10-0-5743	Consultants	INV #22344600-5	114.03			
Engberg Anderson, Inc.				3775	11/17/22	<u>(114.03)</u>
10-0-5743	Consultants	INV #22344600-5	-114.03			
Engberg Anderson, Inc.				3776	11/10/22	<u>114.03</u>
10-0-5743	Consultants	INV #22344600-5	114.03			
U.S. Postal Service				3777	11/10/22	<u>291.95</u>
10-0-5722	PR Source/Mailers	Permit #85 Account #551619	291.95			

# Winnetka-Northfield Public Library District

## Check Register

All Bank Accounts

November 1, 2022 - November 30, 2022

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
ANTHONY SCOPELLITI LANDSCAPING, INC. 70-0-5750	Landscaping	Invoice #24301	1,000.00	3778	11/29/22	<u>1,000.00</u>
AT&T 10-0-5176	Internet Services	Invoice #S663007007-22314	341.29	3779	11/29/22	<u>341.29</u>
Be40Strong 10-0-5908	Programming - Adult	Program - Exercise with Be40Strong - December	200.00	3780	11/29/22	<u>200.00</u>
Book Stall 10-1-5340	Books-Fiction-Adult-Winnetka	Invoice #439298	30.36	3781	11/29/22	<u>234.30</u>
10-0-5908	Programming - Adult	Invoice #436739	80.00			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Invoice #437491	23.20			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Invoice #438438	39.19			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Invoice #421658	23.19			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Invoice #439282	15.16			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Invoice #438438	23.20			
Catapult 10-0-5115	Flexible Spending Account	Invoice #00117001	35.00	3782	11/29/22	<u>35.00</u>
Cecilia Hagist 10-0-5907	Programming - Youth	Program - Spanish Bilingual Storytime	300.00	3783	11/29/22	<u>300.00</u>
Chef Cherise LLC 10-0-5908	Programming - Adult	Program - Cooking for a crowd	455.00	3784	11/29/22	<u>455.00</u>
Chicago Elevator & Lift, Inc. 70-0-5782	Equipment	Invoice #4361	5,167.00	3785	11/29/22	<u>5,167.00</u>
Chicago Tribune 10-1-5342	Periodicals-Winnetka	Account #40046140	235.42	3786	11/29/22	<u>399.34</u>
10-1-5342	Periodicals-Winnetka	Account #10046207	163.92			
Emma Forquer 10-0-5907	Programming - Youth	Program - Mandarin Storytime / Lunar New Year	450.00	3787	11/29/22	<u>450.00</u>
Eugene Flynn 10-0-5908	Programming - Adult	Program - Christmas Markets in Germany and Prague	150.00	3788	11/29/22	<u>150.00</u>
Isabel Raci 10-0-5908	Programming - Adult	Program - Chair Yoga	450.00	3789	11/29/22	<u>450.00</u>
Jeff Mishur 10-0-5908	Programming - Adult	Program - Norman Rockwell's Winter Holidays	350.00	3790	11/29/22	<u>350.00</u>
Kevin Kothrade 10-0-5908	Programming - Adult	Program - Shipwrecks: Treasures of the Great Lakes	250.00	3791	11/29/22	<u>250.00</u>

# Winnetka-Northfield Public Library District

## Check Register

All Bank Accounts

November 1, 2022 - November 30, 2022

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
Technology Management Rev Fund 10-0-5176	Internet Services	Invoice #T2220223	450.00	3792	11/29/22	<u>450.00</u>
Winnetka Historical Society 10-0-5908	Programming - Adult	Program - Making the Movie: Home Alone and Trivia Too	200.00	3793	11/29/22	<u>200.00</u>
DD Facility Services 70-0-5748	Building Maintenance Service	INV #0718-0011	8,000.00	17397	11/17/22	<u>8,000.00</u>
MERCHANTS DELIVERY SERVICE 10-0-5138	Delivery Service	Merchant's Delivery Service	525.00	17398	11/17/22	<u>525.00</u>
IMPACT NETWORKING 10-0-5121	Office Supplies	INV #2747341	535.00	17399	11/17/22	<u>535.00</u>
Ntiva 10-0-5743 10-0-5135	Consultants LAN Management	INV #192021 INV #192753	4,510.00 2,681.20	17400	11/17/22	<u>7,191.20</u>
OVERDRIVE INC. 10-1-5345 10-1-5345 10-1-5345	Books-Digital-Winnetka Books-Digital-Winnetka Books-Digital-Winnetka	INV #01018CP22396033 INV #01018MA22395392 INV #01018MA22398244	10,794.24 2,771.34 7,475.30	17401	11/17/22	<u>21,040.88</u>
CDW-G 10-0-5884 10-0-5885 10-0-5885 10-0-5134 10-0-5134 10-0-5134 10-0-5134	Equipment/Furniture Computer Equipment Computer Equipment Software Software Software Software	INV #DW38830 INV #DT91467 INV #DV69856 INV #DT37242 INV #DV11683 INV #DV13541 INV #DV51540	30.79 524.96 505.66 140.24 141.05 201.69 61.02	17402	11/17/22	<u>1,605.41</u>
HOOPLA (MIDWEST TAPE) 10-1-5345	Books-Digital-Winnetka	INV #502900902	1,832.89	17403	11/17/22	<u>1,832.89</u>
Lauterbach & Amen, LLP 10-0-5131 10-0-5131	Accounting and Bookkeeping Accounting and Bookkeeping	INV #71365 INV #72152	2,650.00 1,725.00	17404	11/17/22	<u>4,375.00</u>
Kanopy 10-1-5345	Books-Digital-Winnetka	INV #321440	502.00	17405	11/17/22	<u>502.00</u>
QUILL CORPORATION 10-0-5732 10-0-5121	Staff Recognition/Events/Meetings Office Supplies	INV #28723266 INV #28813054	55.24 12.58	17406	11/17/22	<u>67.82</u>
VILLAGE OF NORTHFIELD 70-2-5159	Northfield Lease	INV #1122LIB	5,682.42	17407	11/17/22	<u>5,682.42</u>
RAILS				17408	11/17/22	<u>1,500.00</u>



# Winnetka-Northfield Public Library District

## Check Register

All Bank Accounts

November 1, 2022 - November 30, 2022

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-0-5908	Programming - Adult	INV #10169	1,500.00			
Warehouse Direct				17409	11/17/22	<u>521.09</u>
70-0-5725	Janitorial Supplies	INV #5367553-0	521.09			
VILLAGE OF WINNETKA				17410	11/17/22	<u>25,005.23</u>
10-0-5111	Health Insurance	INV #2022-00000012	25,005.23			
BIBLIOTHECA, LLC				17411	11/17/22	<u>620.22</u>
10-1-5345	Books-Digital-Winnetka	INV #US59719	620.22			
Baker & Taylor				17412	11/17/22	<u>4,170.91</u>
10-1-5440	Books-Fiction-Juv-Winnetka	2037019196	195.10			
10-1-5440	Books-Fiction-Juv-Winnetka	2037022504	269.83			
10-2-5440	Books-Fiction-Juv-Northfield	2037022504	77.58			
10-0-5120	Library Supplies	2037017241	35.61			
10-0-5120	Library Supplies	2037017632	17.74			
10-0-5120	Library Supplies	2037019196	25.38			
10-0-5120	Library Supplies	2037017941	13.09			
10-0-5120	Library Supplies	2037022247	54.77			
10-0-5120	Library Supplies	2037022504	41.43			
10-0-5120	Library Supplies	2037025268	18.86			
10-0-5120	Library Supplies	2037026011	44.72			
10-1-5441	Books-Non-Fiction-Juv-Winnetka	2037017632	184.49			
10-2-5441	Books-Non-Fiction-Juv-Northfield	2037017632	171.81			
10-1-5340	Books-Fiction-Adult-Winnetka	2037017241	484.09			
10-1-5340	Books-Fiction-Adult-Winnetka	2037017941	163.96			
10-1-5340	Books-Fiction-Adult-Winnetka	2037022247	430.78			
10-1-5340	Books-Fiction-Adult-Winnetka	2037026011	439.51			
10-2-5340	Books-Fiction-Adult-Northfield	2037022247	391.31			
10-2-5340	Books-Fiction-Adult-Northfield	2037017241	147.59			
10-2-5340	Books-Fiction-Adult-Northfield	2037017941	83.07			
10-2-5340	Books-Fiction-Adult-Northfield	2037026011	273.49			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037025268	443.50			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037025268	163.20			
Midwest Tape				17413	11/17/22	<u>876.38</u>
10-1-5343	DVDs-Adult-Winnetka	502738246	56.22			
10-1-5343	DVDs-Adult-Winnetka	502738317	24.78			
10-1-5343	DVDs-Adult-Winnetka	502738318	9.74			
10-0-5120	Library Supplies	502738249	7.50			
10-0-5120	Library Supplies	502738248	9.90			
10-0-5120	Library Supplies	502738312	3.98			
10-0-5120	Library Supplies	502738310	5.97			
10-0-5120	Library Supplies	502738316	2.50			

# Winnetka-Northfield Public Library District

## Check Register

All Bank Accounts

November 1, 2022 - November 30, 2022

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-0-5120	Library Supplies	502738315	5.00			
10-0-5120	Library Supplies	502738314	5.00			
10-0-5120	Library Supplies	502738313	7.50			
10-0-5120	Library Supplies	502738247	2.50			
10-0-5120	Library Supplies	502738246	7.50			
10-0-5120	Library Supplies	502738318	1.99			
10-0-5120	Library Supplies	502738317	3.98			
10-1-5344	Audio Books-Adult-Winnetka	502738310	129.97			
10-1-5344	Audio Books-Adult-Winnetka	502738313	135.97			
10-1-5344	Audio Books-Adult-Winnetka	502738247	39.99			
10-1-5443	DVDs-Juv-Winnetka	502738248	86.22			
10-1-5443	DVDs-Juv-Winnetka	502738314	29.99			
10-2-5443	DVDs-Juv-Northfield	502738315	29.99			
10-2-5443	DVDs-Juv-Northfield	502738316	26.24			
10-1-5444	Audio Books-Juv-Winnetka	502738249	163.97			
10-2-5344	Audio Books-Adult-Northfield	502738312	79.98			
Baker & Taylor				17414	11/17/22	<u>21,735.97</u>
10-1-5440	Books-Fiction-Juv-Winnetka	2037023620	27.73			
10-1-5440	Books-Fiction-Juv-Winnetka	2037023621	13.49			
10-1-5440	Books-Fiction-Juv-Winnetka	2037023622	40.47			
10-1-5440	Books-Fiction-Juv-Winnetka	2037023623	14.24			
10-1-5440	Books-Fiction-Juv-Winnetka	2037023624	41.22			
10-1-5440	Books-Fiction-Juv-Winnetka	2037023625	50.45			
10-1-5440	Books-Fiction-Juv-Winnetka	2036953605	278.14			
10-1-5440	Books-Fiction-Juv-Winnetka	2036951226	127.40			
10-1-5440	Books-Fiction-Juv-Winnetka	2037023630	5.64			
10-1-5440	Books-Fiction-Juv-Winnetka	2037023626	14.24			
10-1-5440	Books-Fiction-Juv-Winnetka	2037023627	14.24			
10-1-5440	Books-Fiction-Juv-Winnetka	2037023628	13.49			
10-1-5440	Books-Fiction-Juv-Winnetka	2037023629	13.49			
10-1-5440	Books-Fiction-Juv-Winnetka	2037033030	14.24			
10-1-5440	Books-Fiction-Juv-Winnetka	2037033032	30.38			
10-1-5440	Books-Fiction-Juv-Winnetka	2037033033	13.49			
10-1-5440	Books-Fiction-Juv-Winnetka	2037033034	42.72			
10-1-5440	Books-Fiction-Juv-Winnetka	2037033035	27.73			
10-1-5440	Books-Fiction-Juv-Winnetka	2037033036	24.22			
10-1-5440	Books-Fiction-Juv-Winnetka	2037033037	13.49			

# Winnetka-Northfield Public Library District

## Check Register

All Bank Accounts

November 1, 2022 - November 30, 2022

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-1-5440	Books-Fiction-Juv-Winnetka	2037047307	367.33			
10-1-5440	Books-Fiction-Juv-Winnetka	2037042018	242.39			
10-1-5440	Books-Fiction-Juv-Winnetka	2036991385	226.11			
10-1-5440	Books-Fiction-Juv-Winnetka	2036964609	28.48			
10-1-5440	Books-Fiction-Juv-Winnetka	2036964610	14.24			
10-1-5440	Books-Fiction-Juv-Winnetka	2036964611	14.24			
10-1-5440	Books-Fiction-Juv-Winnetka	2036964614	34.69			
10-1-5440	Books-Fiction-Juv-Winnetka	2036964615	8.47			
10-1-5440	Books-Fiction-Juv-Winnetka	2036964603	10.16			
10-1-5440	Books-Fiction-Juv-Winnetka	2036964607	38.46			
10-1-5440	Books-Fiction-Juv-Winnetka	2036964608	10.16			
10-1-5440	Books-Fiction-Juv-Winnetka	2036959565	187.78			
10-1-5440	Books-Fiction-Juv-Winnetka	2036970539	428.54			
10-1-5440	Books-Fiction-Juv-Winnetka	2036958743	92.82			
10-1-5440	Books-Fiction-Juv-Winnetka	2036965813	108.89			
10-1-5440	Books-Fiction-Juv-Winnetka	2036980343	185.13			
10-2-5440	Books-Fiction-Juv-Northfield	2036980343	26.54			
10-2-5440	Books-Fiction-Juv-Northfield	2036964600	11.99			
10-2-5440	Books-Fiction-Juv-Northfield	2036970539	167.59			
10-2-5440	Books-Fiction-Juv-Northfield	2036965813	87.09			
10-2-5440	Books-Fiction-Juv-Northfield	2036958743	122.81			
10-2-5440	Books-Fiction-Juv-Northfield	2036959565	99.11			
10-2-5440	Books-Fiction-Juv-Northfield	2036964605	41.22			
10-2-5440	Books-Fiction-Juv-Northfield	2036964606	14.24			
10-2-5440	Books-Fiction-Juv-Northfield	2036964604	9.03			
10-2-5440	Books-Fiction-Juv-Northfield	2036964601	48.18			
10-2-5440	Books-Fiction-Juv-Northfield	2036964602	8.47			
10-2-5440	Books-Fiction-Juv-Northfield	2036964612	24.97			
10-2-5440	Books-Fiction-Juv-Northfield	2036964613	11.24			
10-2-5440	Books-Fiction-Juv-Northfield	2036964609	14.24			
10-2-5440	Books-Fiction-Juv-Northfield	2036991385	58.04			
10-2-5440	Books-Fiction-Juv-Northfield	2037042018	27.10			

# Winnetka-Northfield Public Library District

## Check Register

All Bank Accounts

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-2-5440	Books-Fiction-Juv-Northfield	2037033031	80.32			
10-2-5440	Books-Fiction-Juv-Northfield	2037033029	51.93			
10-2-5440	Books-Fiction-Juv-Northfield	2036951226	56.49			
10-2-5440	Books-Fiction-Juv-Northfield	2036953605	167.67			
10-2-5440	Books-Fiction-Juv-Northfield	2037047307	75.16			
10-0-5120	Library Supplies	2036958885	15.62			
10-0-5120	Library Supplies	2036953605	53.55			
10-0-5120	Library Supplies	2036951226	19.17			
10-0-5120	Library Supplies	2036950632	39.84			
10-0-5120	Library Supplies	2036946690	13.48			
10-0-5120	Library Supplies	2036952224	5.15			
10-0-5120	Library Supplies	2036940900	96.87			
10-0-5120	Library Supplies	2037034497	14.70			
10-0-5120	Library Supplies	2037037659	68.38			
10-0-5120	Library Supplies	2037038572	23.19			
10-0-5120	Library Supplies	2037033029	5.86			
10-0-5120	Library Supplies	2037031863	22.52			
10-0-5120	Library Supplies	2037023630	0.14			
10-0-5120	Library Supplies	2037023629	1.47			
10-0-5120	Library Supplies	2037023628	1.47			
10-0-5120	Library Supplies	2037023627	1.47			
10-0-5120	Library Supplies	2037023626	1.47			
10-0-5120	Library Supplies	2037033031	6.51			
10-0-5120	Library Supplies	2037033030	1.47			
10-0-5120	Library Supplies	2037033033	1.47			
10-0-5120	Library Supplies	2037033032	1.16			
10-0-5120	Library Supplies	2037033037	1.47			
10-0-5120	Library Supplies	2037033036	2.42			
10-0-5120	Library Supplies	2037033035	2.94			
10-0-5120	Library Supplies	2037033034	3.91			
10-0-5120	Library Supplies	2037042018	18.80			
10-0-5120	Library Supplies	2037042208	40.70			
10-0-5120	Library Supplies	2037043860	4.03			
10-0-5120	Library Supplies	2036991385	29.86			
10-0-5120	Library Supplies	2036991128	27.71			
10-0-5120	Library Supplies	2037047307	53.85			
10-0-5120	Library Supplies	2037044266	44.25			
10-0-5120	Library Supplies	2036964609	4.41			
10-0-5120	Library Supplies	2036964611	1.47			
10-0-5120	Library Supplies	2036964610	1.47			
10-0-5120	Library Supplies	2036964613	0.67			
10-0-5120	Library Supplies	2036964612	2.92			
10-0-5120	Library Supplies	2036964615	0.65			
10-0-5120	Library Supplies	2036964614	3.58			
10-0-5120	Library Supplies	2036964602	0.65			
10-0-5120	Library Supplies	2036964601	5.05			
10-0-5120	Library Supplies	2036964604	0.16			
10-0-5120	Library Supplies	2036964603	1.45			
10-0-5120	Library Supplies	2036964606	1.47			
10-0-5120	Library Supplies	2036964605	4.41			
10-0-5120	Library Supplies	2036964608	1.45			
10-0-5120	Library Supplies	2036964607	4.39			
10-0-5120	Library Supplies	2036956112	27.97			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-0-5120	Library Supplies	2036958743	25.77			
10-0-5120	Library Supplies	2036963022	50.87			
10-0-5120	Library Supplies	2036965813	16.83			
10-0-5120	Library Supplies	2036967999	28.54			
10-0-5120	Library Supplies	2036975976	3.88			
10-0-5120	Library Supplies	2036970539	56.93			
10-0-5120	Library Supplies	2036970421	62.07			
10-0-5120	Library Supplies	2036959565	17.31			
10-0-5120	Library Supplies	2036959239	28.14			
10-0-5120	Library Supplies	2036957030	55.42			
10-0-5120	Library Supplies	2036977803	15.35			
10-0-5120	Library Supplies	2036990751	2.37			
10-0-5120	Library Supplies	2036980695	24.55			
10-0-5120	Library Supplies	2036970769	34.32			
10-0-5120	Library Supplies	2036973376	20.08			
10-0-5120	Library Supplies	2036964600	0.67			
10-0-5120	Library Supplies	2036990457	28.40			
10-0-5120	Library Supplies	2036986796	32.08			
10-0-5120	Library Supplies	2036980240	42.19			
10-0-5120	Library Supplies	2036980343	21.69			
10-0-5120	Library Supplies	2036985241	19.85			
10-0-5120	Library Supplies	2037023625	3.56			
10-0-5120	Library Supplies	2037023624	4.41			
10-0-5120	Library Supplies	2037023623	1.47			
10-0-5120	Library Supplies	2037023622	2.61			
10-0-5120	Library Supplies	2037023621	1.47			
10-0-5120	Library Supplies	2037023620	2.94			
10-1-5441	Books-Non-Fiction-Juv-Winnetka	2036958885	404.68			
10-1-5441	Books-Non-Fiction-Juv-Winnetka	2036952224	282.36			
10-1-5441	Books-Non-Fiction-Juv-Winnetka	2037043860	108.25			
10-1-5441	Books-Non-Fiction-Juv-Winnetka	2036975976	235.20			
10-1-5441	Books-Non-Fiction-Juv-Winnetka	2036990751	145.99			
10-2-5441	Books-Non-Fiction-Juv-Northfield	2036990751	11.29			
10-2-5441	Books-Non-Fiction-Juv-Northfield	2036975976	66.57			
10-2-5441	Books-Non-Fiction-Juv-Northfield	2036958743	16.25			
10-2-5441	Books-Non-Fiction-Juv-Northfield	2037043860	63.73			
10-2-5441	Books-Non-Fiction-Juv-Northfield	2036952224	113.07			
10-2-5441	Books-Non-Fiction-Juv-Northfield	2036958885	21.97			
10-1-5340	Books-Fiction-Adult-Winnetka	2037031863	324.30			
10-1-5340	Books-Fiction-Adult-Winnetka	2037034497	168.58			
10-1-5340	Books-Fiction-Adult-Winnetka	2037038572	323.36			
10-1-5340	Books-Fiction-Adult-Winnetka	2036940900	1,116.29			
10-1-5340	Books-Fiction-Adult-Winnetka	2036950632	415.11			
10-1-5340	Books-Fiction-Adult-Winnetka	2036963022	636.82			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-1-5340	Books-Fiction-Adult-Winnetka	2036967999	345.99			
10-1-5340	Books-Fiction-Adult-Winnetka	2036957030	620.85			
10-1-5340	Books-Fiction-Adult-Winnetka	2036970769	394.91			
10-1-5340	Books-Fiction-Adult-Winnetka	2036973376	166.84			
10-1-5340	Books-Fiction-Adult-Winnetka	2036977803	190.98			
10-1-5340	Books-Fiction-Adult-Winnetka	2036980240	475.45			
10-1-5340	Books-Fiction-Adult-Winnetka	2036985241	236.28			
10-1-5340	Books-Fiction-Adult-Winnetka	2036986796	359.75			
10-1-5340	Books-Fiction-Adult-Winnetka	2036991128	338.26			
10-1-5340	Books-Fiction-Adult-Winnetka	2037042208	428.33			
10-2-5340	Books-Fiction-Adult-Northfield	2037031863	64.40			
10-2-5340	Books-Fiction-Adult-Northfield	2037042208	280.00			
10-2-5340	Books-Fiction-Adult-Northfield	2036991128	142.39			
10-2-5340	Books-Fiction-Adult-Northfield	2036985241	50.61			
10-2-5340	Books-Fiction-Adult-Northfield	2036986796	207.87			
10-2-5340	Books-Fiction-Adult-Northfield	2036980240	208.89			
10-2-5340	Books-Fiction-Adult-Northfield	2036977803	49.14			
10-2-5340	Books-Fiction-Adult-Northfield	2036973376	41.77			
10-2-5340	Books-Fiction-Adult-Northfield	2036970769	134.17			
10-2-5340	Books-Fiction-Adult-Northfield	2036967999	97.08			
10-2-5340	Books-Fiction-Adult-Northfield	2036957030	255.60			
10-2-5340	Books-Fiction-Adult-Northfield	2036963022	354.50			
10-2-5340	Books-Fiction-Adult-Northfield	2036950632	122.38			
10-2-5340	Books-Fiction-Adult-Northfield	2036940900	107.30			
10-2-5340	Books-Fiction-Adult-Northfield	2037038572	128.79			
10-2-5340	Books-Fiction-Adult-Northfield	2037034497	81.20			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037037659	1,039.17			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2036940900	85.88			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2036946690	188.78			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2036956112	454.66			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2036959239	451.04			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2036970421	1,133.88			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2036980695	368.20			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2036990457	375.62			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037044266	731.39			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037044266	276.80			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2036990457	115.98			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2036980695	116.62			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2036970421	231.52			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2036959239	97.67			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2036946690	34.80			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2036956112	89.02			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037037659	294.72			
Midwest Tape				17415	11/17/22	<u>1,192.27</u>
10-1-5343	DVDs-Adult-Winnetka	502770753	21.74			
10-1-5343	DVDs-Adult-Winnetka	502770754	57.97			
10-1-5343	DVDs-Adult-Winnetka	502768169	20.99			
10-1-5343	DVDs-Adult-Winnetka	502770752	342.61			
10-0-5120	Library Supplies	502768164	2.50			
10-0-5120	Library Supplies	502768162	1.99			
10-0-5120	Library Supplies	502768165	2.50			
10-0-5120	Library Supplies	502768166	12.50			
10-0-5120	Library Supplies	502768168	5.97			
10-0-5120	Library Supplies	502768167	1.99			
10-0-5120	Library Supplies	502770754	5.97			
10-0-5120	Library Supplies	502770753	1.99			
10-0-5120	Library Supplies	502770750	15.74			
10-0-5120	Library Supplies	502768169	2.50			
10-0-5120	Library Supplies	502770751	1.99			
10-0-5120	Library Supplies	502770752	39.26			
10-2-5343	DVDs-Adult-Northfield	502770751	21.74			
10-2-5343	DVDs-Adult-Northfield	502770750	136.44			
10-1-5344	Audio Books-Adult-Winnetka	502768162	39.99			
10-1-5344	Audio Books-Adult-Winnetka	502768164	39.99			
10-1-5344	Audio Books-Adult-Winnetka	502768166	220.95			
10-1-5344	Audio Books-Adult-Winnetka	502768167	39.99			
10-2-5344	Audio Books-Adult-Northfield	502768168	114.97			
10-2-5344	Audio Books-Adult-Northfield	502768165	39.99			
Baker & Taylor				17416	11/17/22	<u>3,396.23</u>
10-1-5440	Books-Fiction-Juv-Winnetka	2037056885	69.25			
10-1-5440	Books-Fiction-Juv-Winnetka	2037056881	48.18			
10-1-5440	Books-Fiction-Juv-Winnetka	2037056883	65.42			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-1-5440	Books-Fiction-Juv-Winnetka	2037043234	71.27			
10-2-5440	Books-Fiction-Juv-Northfield	2037056882	26.23			
10-2-5440	Books-Fiction-Juv-Northfield	2037056880	76.66			
10-2-5440	Books-Fiction-Juv-Northfield	2037056884	13.49			
10-2-5440	Books-Fiction-Juv-Northfield	2037056879	13.49			
10-0-5120	Library Supplies	2037059484	34.29			
10-0-5120	Library Supplies	2037056880	4.99			
10-0-5120	Library Supplies	2037056881	3.55			
10-0-5120	Library Supplies	2037056882	1.14			
10-0-5120	Library Supplies	2037056883	5.04			
10-0-5120	Library Supplies	2037047342	39.53			
10-0-5120	Library Supplies	2037047737	15.31			
10-0-5120	Library Supplies	2037043234	7.81			
10-0-5120	Library Supplies	2037056879	1.47			
10-0-5120	Library Supplies	2037055544	30.17			
10-0-5120	Library Supplies	2037052342	31.13			
10-0-5120	Library Supplies	2037047759	31.40			
10-0-5120	Library Supplies	2037056884	0.97			
10-0-5120	Library Supplies	2037056885	5.96			
10-1-5441	Books-Non-Fiction-Juv-Winnetka	2037047737	330.83			
10-2-5441	Books-Non-Fiction-Juv-Northfield	2037047737	34.98			
10-1-5340	Books-Fiction-Adult-Winnetka	2037047342	369.22			
10-1-5340	Books-Fiction-Adult-Winnetka	2037052342	245.38			
10-1-5340	Books-Fiction-Adult-Winnetka	2037059484	388.35			
10-2-5340	Books-Fiction-Adult-Northfield	2037059484	161.63			
10-2-5340	Books-Fiction-Adult-Northfield	2037052342	107.21			
10-2-5340	Books-Fiction-Adult-Northfield	2037047342	77.79			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037055544	397.36			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037047759	463.97			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037047759	131.04			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037055544	91.72			
Midwest Tape				17417	11/17/22	<u>1,224.34</u>
10-1-5343	DVDs-Adult-Winnetka	502802619	225.63			
10-1-5343	DVDs-Adult-Winnetka	502803550	298.39			
10-1-5343	DVDs-Adult-Winnetka	502803551	29.24			
10-1-5343	DVDs-Adult-Winnetka	502803552	29.99			
10-1-5343	DVDs-Adult-Winnetka	502803553	46.37			
10-0-5120	Library Supplies	502802614	1.99			
10-0-5120	Library Supplies	502802616	1.99			
10-0-5120	Library Supplies	502802617	13.75			
10-0-5120	Library Supplies	502802618	21.89			
10-0-5120	Library Supplies	502802619	31.48			
10-0-5120	Library Supplies	502803553	5.97			



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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-0-5120	Library Supplies	502803552	1.99			
10-0-5120	Library Supplies	502803551	5.00			
10-0-5120	Library Supplies	502803550	33.83			
10-0-5120	Library Supplies	502803556	2.50			
10-0-5120	Library Supplies	502803555	2.50			
10-0-5120	Library Supplies	502803554	2.50			
10-2-5343	DVDs-Adult-Northfield	502802618	196.43			
10-2-5343	DVDs-Adult-Northfield	502802617	100.45			
10-1-5443	DVDs-Juv-Winnetka	502803554	29.99			
10-1-5443	DVDs-Juv-Winnetka	502803555	23.24			
10-2-5443	DVDs-Juv-Northfield	502803556	23.24			
10-2-5444	Audio Books-Juv-Northfield	502802616	55.99			
10-2-5344	Audio Books-Adult-Northfield	502802614	39.99			
Baker & Taylor				17418	11/17/22	<u>3,695.10</u>
10-1-5440	Books-Fiction-Juv-Winnetka	2037074070	5.64			
10-1-5440	Books-Fiction-Juv-Winnetka	2037074071	43.47			
10-1-5440	Books-Fiction-Juv-Winnetka	2037074072	13.49			
10-1-5440	Books-Fiction-Juv-Winnetka	2037074073	68.95			
10-1-5440	Books-Fiction-Juv-Winnetka	2037074065	14.24			
10-1-5440	Books-Fiction-Juv-Winnetka	2037074066	14.24			
10-1-5440	Books-Fiction-Juv-Winnetka	2037074067	84.18			
10-1-5440	Books-Fiction-Juv-Winnetka	2037074068	10.16			
10-1-5440	Books-Fiction-Juv-Winnetka	2037064187	142.09			
10-1-5440	Books-Fiction-Juv-Winnetka	2037073823	139.90			
10-1-5440	Books-Fiction-Juv-Winnetka	2037069733	159.14			
10-2-5440	Books-Fiction-Juv-Northfield	2037069733	15.46			
10-2-5440	Books-Fiction-Juv-Northfield	2037064187	18.53			
10-2-5440	Books-Fiction-Juv-Northfield	2037074069	5.64			
10-2-5440	Books-Fiction-Juv-Northfield	2037074064	14.24			
10-2-5440	Books-Fiction-Juv-Northfield	2037074062	13.49			
10-2-5440	Books-Fiction-Juv-Northfield	2037074063	14.24			
10-0-5120	Library Supplies	2037064187	22.23			
10-0-5120	Library Supplies	2037067374	26.72			
10-0-5120	Library Supplies	2037068364	23.37			
10-0-5120	Library Supplies	2037071641	7.91			
10-0-5120	Library Supplies	2037073823	15.75			
10-0-5120	Library Supplies	2037075332	22.47			
10-0-5120	Library Supplies	2037073057	19.91			
10-0-5120	Library Supplies	2037069733	21.50			
10-0-5120	Library Supplies	2037070710	19.94			
10-0-5120	Library Supplies	2037074063	0.97			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-0-5120	Library Supplies	2037074062	1.47			
10-0-5120	Library Supplies	2037074064	1.47			
10-0-5120	Library Supplies	2037074065	0.97			
10-0-5120	Library Supplies	2037074069	0.33			
10-0-5120	Library Supplies	2037074068	0.95			
10-0-5120	Library Supplies	2037074067	8.32			
10-0-5120	Library Supplies	2037074066	1.47			
10-0-5120	Library Supplies	2037074073	6.34			
10-0-5120	Library Supplies	2037074072	1.47			
10-0-5120	Library Supplies	2037074071	4.42			
10-0-5120	Library Supplies	2037074070	0.33			
10-1-5441	Books-Non-Fiction-Juv-Winnetka	2037071641	258.79			
10-2-5441	Books-Non-Fiction-Juv-Northfield	2037071641	55.37			
10-1-5340	Books-Fiction-Adult-Winnetka	2037068364	282.55			
10-1-5340	Books-Fiction-Adult-Winnetka	2037073057	267.57			
10-2-5340	Books-Fiction-Adult-Northfield	2037073057	97.71			
10-2-5340	Books-Fiction-Adult-Northfield	2037068364	116.64			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037067374	464.16			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037070710	484.68			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037075332	403.20			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037070710	19.78			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037075332	133.23			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037067374	126.01			
Midwest Tape				17419	11/17/22	<u>1,310.21</u>
10-1-5343	DVDs-Adult-Winnetka	502839395	52.47			
10-1-5343	DVDs-Adult-Winnetka	502839396	71.97			
10-1-5343	DVDs-Adult-Winnetka	502839377	287.85			
10-1-5343	DVDs-Adult-Winnetka	502839391	22.49			
10-1-5343	DVDs-Adult-Winnetka	502839392	26.24			
10-1-5343	DVDs-Adult-Winnetka	502839394	47.98			
10-0-5120	Library Supplies	502839374	5.97			
10-0-5120	Library Supplies	502839372	10.00			
10-0-5120	Library Supplies	502839375	1.99			
10-0-5120	Library Supplies	502839376	9.95			
10-0-5120	Library Supplies	502839390	7.96			
10-0-5120	Library Supplies	502839379	1.99			
10-0-5120	Library Supplies	502839378	3.98			
10-0-5120	Library Supplies	502839377	33.65			
10-0-5120	Library Supplies	502839393	3.98			
10-0-5120	Library Supplies	502839394	5.97			
10-0-5120	Library Supplies	502839392	5.00			
10-0-5120	Library Supplies	502839391	2.50			
10-0-5120	Library Supplies	502839397	1.99			
10-0-5120	Library Supplies	502839396	5.97			
10-0-5120	Library Supplies	502839395	9.77			
10-2-5343	DVDs-Adult-Northfield	502839393	26.24			
10-2-5343	DVDs-Adult-Northfield	502839397	9.74			

# Winnetka-Northfield Public Library District

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-2-5343	DVDs-Adult-Northfield	502839376	87.70			
10-1-5344	Audio Books-Adult-Winnetka	502839375	39.99			
10-1-5344	Audio Books-Adult-Winnetka	502839372	179.96			
10-1-5443	DVDs-Juv-Winnetka	502839378	17.24			
10-2-5443	DVDs-Juv-Northfield	502839379	12.74			
10-1-5444	Audio Books-Juv-Winnetka	502839390	171.96			
10-2-5344	Audio Books-Adult-Northfield	502839374	144.97			
Baker & Taylor				17420	11/17/22	<u>4,199.51</u>
10-1-5440	Books-Fiction-Juv-Winnetka	2037097144	389.58			
10-1-5440	Books-Fiction-Juv-Winnetka	2037101348	54.76			
10-1-5440	Books-Fiction-Juv-Winnetka	2037085938	142.95			
10-2-5440	Books-Fiction-Juv-Northfield	2037085938	24.36			
10-2-5440	Books-Fiction-Juv-Northfield	2037097144	153.91			
10-0-5120	Library Supplies	2037082773	22.59			
10-0-5120	Library Supplies	2037086208	23.84			
10-0-5120	Library Supplies	2037079755	55.09			
10-0-5120	Library Supplies	2037097144	36.74			
10-0-5120	Library Supplies	2037101348	6.02			
10-0-5120	Library Supplies	2037097527	21.39			
10-0-5120	Library Supplies	2037085938	29.44			
10-0-5120	Library Supplies	2037094665	29.86			
10-0-5120	Library Supplies	2037091583	18.57			
10-1-5340	Books-Fiction-Adult-Winnetka	2037086208	278.31			
10-1-5340	Books-Fiction-Adult-Winnetka	2037079755	529.22			
10-1-5340	Books-Fiction-Adult-Winnetka	2037091583	402.99			
10-1-5340	Books-Fiction-Adult-Winnetka	2037097527	220.87			
10-2-5340	Books-Fiction-Adult-Northfield	2037097527	94.16			
10-2-5340	Books-Fiction-Adult-Northfield	2037091583	147.45			
10-2-5340	Books-Fiction-Adult-Northfield	2037086208	51.22			
10-2-5340	Books-Fiction-Adult-Northfield	2037079755	184.58			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037082773	555.13			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037094665	520.73			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037094665	132.86			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037082773	72.89			
Midwest Tape				17421	11/17/22	<u>852.85</u>
10-1-5343	DVDs-Adult-Winnetka	502873692	113.96			
10-1-5343	DVDs-Adult-Winnetka	502873693	35.23			
10-1-5343	DVDs-Adult-Winnetka	502873694	23.24			
10-1-5343	DVDs-Adult-Winnetka	502873695	29.99			

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10-1-5343	DVDs-Adult-Winnetka	502873699	148.44			
10-1-5343	DVDs-Adult-Winnetka	502873702	34.38			
10-0-5120	Library Supplies	502873691	1.99			
10-0-5120	Library Supplies	502873692	7.96			
10-0-5120	Library Supplies	502873690	5.00			
10-0-5120	Library Supplies	502873679	11.94			
10-0-5120	Library Supplies	502873696	2.50			
10-0-5120	Library Supplies	502873695	2.50			
10-0-5120	Library Supplies	502873694	2.50			
10-0-5120	Library Supplies	502873693	3.98			
10-0-5120	Library Supplies	502873700	1.99			
10-0-5120	Library Supplies	502873699	15.92			
10-0-5120	Library Supplies	502873697	1.99			
10-0-5120	Library Supplies	502873698	3.98			
10-0-5120	Library Supplies	502873702	3.98			
10-2-5343	DVDs-Adult-Northfield	502873698	59.98			
10-2-5343	DVDs-Adult-Northfield	502873679	95.21			
10-1-5344	Audio Books-Adult-Winnetka	502873690	84.98			
10-1-5344	Audio Books-Adult-Winnetka	502873696	34.99			
10-1-5443	DVDs-Juv-Winnetka	502873697	11.24			
10-1-5444	Audio Books-Juv-Winnetka	502873700	69.99			
10-2-5344	Audio Books-Adult-Northfield	502873691	44.99			
Baker & Taylor				17422	11/17/22	<u>4,328.19</u>
10-1-5440	Books-Fiction-Juv-Winnetka	2037101330	24.78			
10-1-5440	Books-Fiction-Juv-Winnetka	2037101331	13.49			
10-1-5440	Books-Fiction-Juv-Winnetka	2037101332	13.49			
10-1-5440	Books-Fiction-Juv-Winnetka	2037101333	26.98			
10-1-5440	Books-Fiction-Juv-Winnetka	2037101335	20.89			
10-1-5440	Books-Fiction-Juv-Winnetka	2037101336	34.36			
10-1-5440	Books-Fiction-Juv-Winnetka	2037101339	12.71			
10-1-5440	Books-Fiction-Juv-Winnetka	2037113431	62.50			
10-1-5440	Books-Fiction-Juv-Winnetka	2037101340	23.84			
10-1-5440	Books-Fiction-Juv-Winnetka	2037101341	14.24			
10-1-5440	Books-Fiction-Juv-Winnetka	2037104688	9.74			
10-2-5440	Books-Fiction-Juv-Northfield	2037099756	204.22			
10-2-5440	Books-Fiction-Juv-Northfield	2037113431	11.29			
10-2-5440	Books-Fiction-Juv-Northfield	2037110406	49.55			
10-2-5440	Books-Fiction-Juv-Northfield	2037104688	91.11			
10-2-5440	Books-Fiction-Juv-Northfield	2037101338	13.49			
10-2-5440	Books-Fiction-Juv-Northfield	2037101337	14.99			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-2-5440	Books-Fiction-Juv-Northfield	2037101334	9.60			
10-2-5440	Books-Fiction-Juv-Northfield	2037101329	52.51			
10-0-5120	Library Supplies	2037101331	1.47			
10-0-5120	Library Supplies	2037101330	2.92			
10-0-5120	Library Supplies	2037101334	1.45			
10-0-5120	Library Supplies	2037101335	2.11			
10-0-5120	Library Supplies	2037101333	2.43			
10-0-5120	Library Supplies	2037101332	1.47			
10-0-5120	Library Supplies	2037101337	1.47			
10-0-5120	Library Supplies	2037101336	3.08			
10-0-5120	Library Supplies	2037101338	1.47			
10-0-5120	Library Supplies	2037101339	1.46			
10-0-5120	Library Supplies	2037099756	12.32			
10-0-5120	Library Supplies	2037104688	9.21			
10-0-5120	Library Supplies	2037107740	28.54			
10-0-5120	Library Supplies	2037101341	1.47			
10-0-5120	Library Supplies	2037101340	2.92			
10-0-5120	Library Supplies	2037103464	28.18			
10-0-5120	Library Supplies	2037110406	9.28			
10-0-5120	Library Supplies	2037107179	33.06			
10-0-5120	Library Supplies	2037105847	25.31			
10-0-5120	Library Supplies	2037113431	8.97			
10-0-5120	Library Supplies	2037099751	24.06			
10-0-5120	Library Supplies	2037101329	5.86			
10-0-5120	Library Supplies	2037112319	28.33			
10-1-5441	Books-Non-Fiction-Juv-Winnetka	2037110406	379.76			
10-1-5441	Books-Non-Fiction-Juv-Winnetka	2037099756	146.68			
10-2-5441	Books-Non-Fiction-Juv-Northfield	2037099756	57.94			
10-1-5340	Books-Fiction-Adult-Winnetka	2037103464	305.25			
10-1-5340	Books-Fiction-Adult-Winnetka	2037107740	222.08			
10-1-5340	Books-Fiction-Adult-Winnetka	2037105847	28.56			
10-1-5340	Books-Fiction-Adult-Winnetka	2037112319	369.04			
10-2-5340	Books-Fiction-Adult-Northfield	2037103464	106.85			
10-2-5340	Books-Fiction-Adult-Northfield	2037105847	275.15			
10-2-5340	Books-Fiction-Adult-Northfield	2037112319	74.50			
10-2-5340	Books-Fiction-Adult-Northfield	2037107740	268.08			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037099751	468.48			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	2037107179	444.49			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037099751	89.84			
10-2-5341	Books-Non-Fiction-Adult-Northfield	2037107179	150.87			
Midwest Tape				17423	11/17/22	858.91
10-1-5343	DVDs-Adult-Winnetka	502904499	82.46			
10-1-5343	DVDs-Adult-Winnetka	502904780	20.24			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-1-5343	DVDs-Adult-Winnetka	502904781	34.48			
10-1-5343	DVDs-Adult-Winnetka	502904782	21.74			
10-1-5343	DVDs-Adult-Winnetka	502904783	29.99			
10-1-5343	DVDs-Adult-Winnetka	502904784	44.99			
10-0-5120	Library Supplies	502904773	3.98			
10-0-5120	Library Supplies	502904772	1.99			
10-0-5120	Library Supplies	502904774	2.50			
10-0-5120	Library Supplies	502904775	2.50			
10-0-5120	Library Supplies	502904778	1.99			
10-0-5120	Library Supplies	502904776	2.50			
10-0-5120	Library Supplies	502904779	1.99			
10-0-5120	Library Supplies	502904780	1.99			
10-0-5120	Library Supplies	502904784	5.79			
10-0-5120	Library Supplies	502904783	1.99			
10-0-5120	Library Supplies	502904782	1.99			
10-0-5120	Library Supplies	502904781	3.98			
10-0-5120	Library Supplies	502904770	9.95			
10-0-5120	Library Supplies	502904771	2.50			
10-0-5120	Library Supplies	502904499	11.76			
10-2-5343	DVDs-Adult-Northfield	502904779	14.99			
10-1-5344	Audio Books-Adult-Winnetka	502904776	39.99			
10-1-5344	Audio Books-Adult-Winnetka	502904771	39.99			
10-1-5344	Audio Books-Adult-Winnetka	502904775	39.99			
10-1-5443	DVDs-Juv-Winnetka	502904778	12.74			
10-1-5444	Audio Books-Juv-Winnetka	502904773	107.98			
10-1-5444	Audio Books-Juv-Winnetka	502904770	231.95			
10-2-5344	Audio Books-Adult-Northfield	502904774	39.99			
10-2-5344	Audio Books-Adult-Northfield	502904772	39.99			
Baker & Taylor				17424	11/17/22	<u>958.50</u>
10-1-5440	Books-Fiction-Juv-Winnetka	2037115024	143.04			
10-2-5440	Books-Fiction-Juv-Northfield	2037104764	111.24			
10-2-5440	Books-Fiction-Juv-Northfield	2037115024	72.01			
10-0-5120	Library Supplies	2037120961	14.81			
10-0-5120	Library Supplies	2037115292	19.65			
10-0-5120	Library Supplies	2037104764	12.06			
10-0-5120	Library Supplies	2037115024	24.90			
10-1-5340	Books-Fiction-Adult-Winnetka	2037115292	195.93			
10-1-5340	Books-Fiction-Adult-Winnetka	2037120961	206.75			
10-2-5340	Books-Fiction-Adult-Northfield	2037120961	67.78			
10-2-5340	Books-Fiction-Adult-Northfield	2037115292	90.33			
COMCAST				17438	11/30/22	<u>71.95</u>
10-0-5176	Internet Services	Account #8771100620045615	71.95			
Peerless Network				17439	11/30/22	<u>41.30</u>

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-1-5175	Telephone - Winnetka	Invoice #9403	41.30			
NORTH SHORE GAS				17440	11/30/22	<u>720.94</u>
10-1-5174	Natural Gas - Winnetka	Account #0603375136-00001	720.94			
COMCAST				17441	11/30/22	<u>314.95</u>
10-0-5176	Internet Services	Account #8771101300116031	314.95			
NICOR				17442	11/30/22	<u>145.08</u>
10-2-5174	Natural Gas - Northfield	Account #14-82-55-0000 3	145.08			
PITNEY BOWES				17443	11/30/22	<u>100.00</u>
10-0-5123	Postage	PITNEY BOWES	100.00			
VILLAGE OF WINNETKA				17444	11/30/22	<u>2,823.25</u>
10-1-5171	Electricity - Winnetka	VILLAGE OF WINNETKA	60.60			
10-1-5171	Electricity - Winnetka	VILLAGE OF WINNETKA	2,277.49			
10-1-5171	Electricity - Winnetka	VILLAGE OF WINNETKA	52.48			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	79.38			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	56.64			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	2.00			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	138.90			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	22.60			
10-1-5173	Storm Sewer - Winnetka	VILLAGE OF WINNETKA	133.16			
VILLAGE OF NORTHFIELD				17445	11/30/22	<u>40.42</u>
10-2-5172	Water - Northfield	Account #19010001300	40.42			
COMED				17446	11/30/22	<u>543.17</u>
10-2-5171	Electricity - Northfield	Account #1717118003	543.17			
First Bankcard				17447	11/30/22	<u>11,410.59</u>
10-1-5343	DVDs-Adult-Winnetka	MALL - Materials	64.23			
10-1-5343	DVDs-Adult-Winnetka	MALL - Materials	52.97			
10-0-5177	Technology - Website	SWENSON - Email add-on for website	49.00			
10-0-5177	Technology - Website	SWENSON - Website hosting and backup	25.00			
10-0-5308	Reading Programs	QUISH - Winter Reading finishing prizes	665.00			
10-0-5308	Reading Programs	QUISH - Winter Reading grand prize	29.21			
10-0-5308	Reading Programs	QUISH - Winter Reading grand prize	42.48			
10-0-5308	Reading Programs	QUISH - Winter Reading grand prize	-29.21			
10-0-5308	Reading Programs	QUISH - Winter Reading grand prize	49.97			
70-0-5750	Landscaping	MALL - Bird food	46.92			
70-0-5750	Landscaping	DOMBROWSKI - Winter Landscaping Decorations	664.80			
70-0-5750	Landscaping	DOMBROWSKI - Winter Landscaping Decorations	328.36			
10-0-5114	Professional Development	DOMBROWSKI - Conference Lunch for Team	77.87			
10-0-5114	Professional Development	DOMBROWSKI - Conference Parking	15.00			
10-0-5114	Professional Development	DOMBROWSKI - Conference Parking	15.00			
10-0-5114	Professional Development	DOMBROWSKI - Conference Parking	15.00			
10-0-5114	Professional Development	DOMBROWSKI - Conference Lunch	19.69			
10-0-5114	Professional Development	DOMBROWSKI - Conference Parking	15.00			
10-0-5114	Professional Development	KLINE - Conference Ticket	325.00			
10-0-5114	Professional Development	KLINE - Conference Ticket	325.00			

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10-0-5114	Professional Development	DOMBROWSKI - Managers Crash Course	170.10			
10-0-5114	Professional Development	DOMBROWSKI - HR Certification Course	1,265.00			
10-0-5114	Professional Development	VOLNY - Meals for Circulation Conference	15.78			
10-0-5114	Professional Development	VOLNY - Meals for Circulation Conference	19.31			
10-0-5114	Professional Development	VOLNY - Meals for Circulation Conference	63.83			
10-0-5114	Professional Development	VOLNY - Parking for Circulation Conference	6.00			
10-0-5114	Professional Development	VOLNY - Hotel for Circulation Conference	326.98			
10-0-5114	Professional Development	VOLNY - Meals for Circulation Conference	13.02			
10-0-5120	Library Supplies	DOMBROWSKI - Fly Swatter	5.99			
10-0-5120	Library Supplies	DOMBROWSKI - Air Freshener Spray for Library	11.91			
10-0-5723	PR Supplies	QUISH - Department supplies	38.95			
10-0-5732	Staff Recognition/Events/Meetings	KLINE - Goodbye Cake for Longtime Employee	34.36			
10-0-5732	Staff Recognition/Events/Meetings	DOMBROWSKI - Amanda Party Treats	63.92			
10-0-5732	Staff Recognition/Events/Meetings	DOMBROWSKI - Staff Birthday & Work Anniversary Lunch	207.97			
10-0-5732	Staff Recognition/Events/Meetings	DOMBROWSKI - Flowers for Amanda	33.01			
10-0-5732	Staff Recognition/Events/Meetings	DOMBROWSKI - Amanda Party Treats	50.60			
10-0-5732	Staff Recognition/Events/Meetings	DOMBROWSKI - Anna Welcome Treats	74.34			
10-0-5732	Staff Recognition/Events/Meetings	VOLNY - Treats for Jeanine's First Day	32.55			
10-0-5906	Programming - Studio	MORGAN - studio supplies - pumpkin painting	51.20			
10-0-5906	Programming - Studio	MORGAN - studio supplies - pumpkin painting	20.93			
10-0-5906	Programming - Studio	KLINE - Friendship Soup Prog Ingredients	31.94			
10-0-5906	Programming - Studio	KLINE - Embossing Materials	17.65			
10-0-5906	Programming - Studio	KLINE - Rubber Stamp Materials	37.97			
10-0-5906	Programming - Studio	KLINE - Friendship Soup Prog Final Ingredient	6.50			
10-0-5906	Programming - Studio	KLINE - Paper Making Frame	13.99			
10-0-5906	Programming - Studio	KLINE - Felt Cloth for Prog	11.99			
10-0-5906	Programming - Studio	KLINE - 3d Printer Filament	32.94			
10-0-5906	Programming - Studio	KLINE - Heat Transfer Collage Prog	27.72			
10-0-5906	Programming - Studio	KLINE - Heat Transfer Collage Prog	132.03			
10-0-5906	Programming - Studio	KLINE - Glass Frame for Prog	15.59			
10-0-5906	Programming - Studio	KLINE - Heat Transfer Collage Prog Backup	35.68			
10-0-5906	Programming - Studio	KLINE - Paper Making Program	96.27			
10-0-5906	Programming - Studio	KLINE - Mason Jars for Program	35.98			
10-0-5906	Programming - Studio	KLINE - Printer Ink	110.97			
10-0-5906	Programming - Studio	KLINE - Sip and Draw Program	35.31			



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10-0-5906	Programming - Studio	KLINE - Artober Sumi Ink Materials	50.98			
10-0-5906	Programming - Studio	KLINE - Drying Rack and Sumi Ink	161.97			
10-0-5906	Programming - Studio	KLINE - Embroidery Thread	25.68			
10-0-5906	Programming - Studio	KLINE - Leather Engraving Program	115.99			
10-0-5906	Programming - Studio	KLINE - Small Paper Cutter	19.39			
10-0-5906	Programming - Studio	KLINE - Photo Printer Ink	39.99			
10-0-5906	Programming - Studio	KLINE - Printmaking Rollers	17.99			
10-0-5445	GARRITY - Videogames	First Bankcard	70.86			
10-0-5440	GARRITY - Youth Fiction Materials	First Bankcard	13.00			
10-0-5440	GARRITY - Youth Fiction Materials	First Bankcard	30.58			
10-0-5440	GARRITY - Youth Fiction Materials	First Bankcard	16.97			
10-0-5884	Equipment/Furniture	DOMBROWSKI - Wheels for Book Drop Cart	151.79			
10-1-5340	Books-Fiction-Adult-Winnetka	MALL - Materials	24.48			
10-1-5340	Books-Fiction-Adult-Winnetka	MALL - Materials	19.99			
10-0-5907	Programming - Youth	GARRITY - Programming Supplies	9.99			
10-0-5907	Programming - Youth	GARRITY - Programming Supplies	47.93			
10-0-5907	Programming - Youth	GARRITY - Programming Supplies	87.03			
10-0-5907	Programming - Youth	GARRITY - Programming Supplies	83.14			
10-0-5907	Programming - Youth	GARRITY - Programming Supplies	69.96			
10-0-5907	Programming - Youth	GARRITY - Programming Supplies	14.99			
10-0-5907	Programming - Youth	GARRITY - Programming Supplies	19.99			
10-0-5907	Programming - Youth	GARRITY - Programming Supplies	7.98			
10-0-5907	Programming - Youth	GARRITY - Programming Supplies	41.73			
10-0-5907	Programming - Youth	GARRITY - Programming Supplies	64.39			
10-0-5907	Programming - Youth	GARRITY - Programming Supplies	188.94			
10-0-5907	Programming - Youth	GARRITY - Programming Supplies	31.95			
10-0-5907	Programming - Youth	GARRITY - Programming Supplies	31.99			
10-0-5907	Programming - Youth	GARRITY - Programming Supplies	251.25			
10-0-5907	Programming - Youth	GARRITY - Programming Supplies	12.49			
10-0-5907	Programming - Youth	GARRITY - Programming Supplies	159.42			
10-0-5907	Programming - Youth	GARRITY - Programming Supplies	53.44			
10-0-5907	Programming - Youth	MORGAN - youth programming supplies - edible halloween houses & storytime	150.44			
10-0-5907	Programming - Youth	SWENSON - Toys for In house use in YS	104.77			
10-0-5907	Programming - Youth	MORGAN - youth programming supplies - family science	39.90			
10-0-5907	Programming - Youth	MORGAN - youth programming supplies - glitter & glue	21.28			
10-1-5445	Video Games-Juv-Winnetka	MALL - Youth Materials	59.99			
10-2-5445	Video Games- Juv-Northfield	MALL - Youth Materials	59.99			
10-0-5121	Office Supplies	VOLNY - ILL Bubble Mailers	39.82			
10-0-5908	Programming - Adult	MALL - Tax-exempt refund	-4.14			
10-0-5908	Programming - Adult	MALL - Program supplies (Halloween Horror Trivia)	50.14			
10-0-5908	Programming - Adult	MALL - Program supplies (Artful Abstracts class)	59.70			
10-0-5908	Programming - Adult	MALL - Program supplies (Paint with Watercolors class, Watercolor Word Art class, Halloween Horror Trivia)	168.32			
10-0-5910	Studio Maintenance/Repair	KLINE - LoT Projector Remote Replacement	35.98			

# Winnetka-Northfield Public Library District

## Check Register

All Bank Accounts

November 1, 2022 - November 30, 2022

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-0-5910	Studio Maintenance/Repair	KLINE - Replacement Belt Holder for 3d Printer	12.50			
10-0-5122	Breakroom Supplies	DOMBROWSKI - Paper Bowls for Breakroom	59.99			
10-0-5122	Breakroom Supplies	DOMBROWSKI - Paper Plates for Breakroom	107.96			
10-0-5124	Hospitality	DOMBROWSKI - Anna's First Day Lunch	38.28			
10-0-5134	Software	MALL - Virtual event hosting	124.97			
10-0-5134	Software	MALL - Index cards for patron+staff use	4.85			
10-0-5134	Software	SWENSON - Microsoft Defender Subscription	1,092.00			
10-0-5134	Software	SWENSON - File synchronization for servers	20.00			
10-0-5134	Software	SWENSON - Password management subscription	432.00			
10-0-5134	Software	SWENSON - Creative Cloud Subscription	295.90			
10-0-5134	Software	DOMBROWSKI - Library Zoom Account	14.99			
10-0-5134	Software	DOMBROWSKI - WhenIWork Scheduling Software	90.00			
10-0-5137	Legal Notices	QUISH - Legal Notice Required	348.00			
70-0-5725	Janitorial Supplies	MORGAN - janitorial supplies - clorox wipes	5.99			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	MALL - Materials	16.19			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	MALL - Materials	9.99			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	MALL - Materials	18.00			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	MALL - Materials	12.95			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	MALL - Materials	39.00			
NATIONWIDE RETIREMENT SOLUTIONS				17448	11/30/22	<u>1,375.00</u>
10-0-2040	457 withholding	NATIONWIDE RETIREMENT SOLUTIONS	1,375.00			
NATIONWIDE RETIREMENT SOLUTIONS				17449	11/30/22	<u>1,375.00</u>
10-0-2040	457 withholding	NATIONWIDE RETIREMENT SOLUTIONS	1,375.00			
<b>Check List Total</b>						<u><u>174,774.86</u></u>

## NOVEMBER 2022 DIRECTOR'S REPORT

### Staff Updates

- Anniversaries: Maddy Belk, Youth Services Librarian 11/11 (2 years)
- Coming: Jeremy Farrar, Social Media Coordinator (11/15)

### Staff Shout Outs

- IT Manager Mark delivered a presentation to his church on impacts of the pandemic on library service.

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

- We are at 3.67% of our expected operating revenues (below budget due to Cook County shortfall).
- We are at 34.69% of our budgeted operating expenses (below budget).

### Programming

#### Youth

Category	22NOV	21NOV	Mo. % +/-	FY22-23 YTD	FY21-22 YTD	FY % +/-
<b>Programs</b>	53	43	23.26 %	291	164	77.44 %
<b>Live Attendees</b>	1,194	755	58.15 %	5,562	2,351	136.58 %
<b>Recording Attendees</b>	0	0	n/a	0	17	-100.00 %
<b>Passive Programming</b>	2,143	n/a	n/a	9,244	330	2,701.21 %

### Highlights

DiNovember Dinosaur Dig	Community volunteer Charles Shabica brought in dinosaur artifacts. Several adults asked for the recipe and commented that this could be recreated at home. Another set of adults commented on how nice it is to be able to do this at the library and not have the mess in their home.
The Total T Magic Show	A successful collaboration with the Village for Small Business Saturday, with a total of 46 attendees.
Baby Storytime	A mother and a caregiver each came up to YS Librarian Maddy post story time and thanked her for repeating some of her songs each week because their toddlers are beginning to learn the songs and they really loved that.

### Adults

Category	22NOV	21NOV	Mo. % +/-	FY22-23 YTD	FY21-22 YTD	FY % +/-
<b>Programs</b>	16	14	14.29 %	101	83	21.69 %
<b>Live Attendees</b>	425	100	325.00 %	2,032	1,172	73.38 %
<b>Recording Attendees</b>	164	6	2,633.33 %	673	23	2,826.09 %

### Highlights

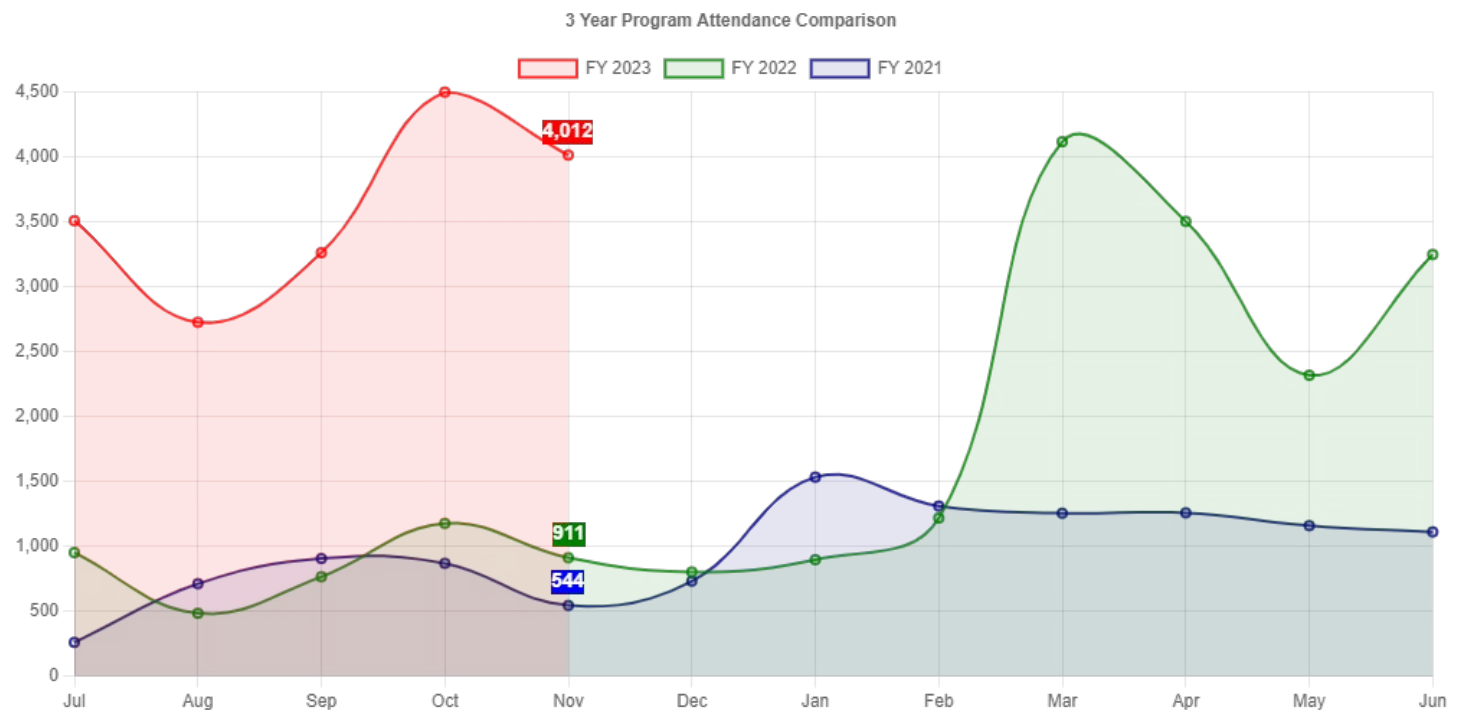
Lost Chicago Department Stores	Historian Leslie Goddard brought to life the Windy City's fabulous retail past.
Bake Along: Biscotti	Bill the Baker demonstrated how to make Cranberry Lemon Almond Biscotti as participants followed along.
Hollywood Style: Icons of Fashion	Film historian Dr. Annette Bochenek presented the daring wardrobe choices and revolutionary makeup innovations of the stars of Hollywood's Golden Era.

## Studio (Digital Services)

Category	22NOV	21NOV	Mo. % +/-	FY22-23 YTD	FY21-22 YTD	FY % +/-
1:1s	82	76	7.89 %	488	324	50.62 %
Programs	11	7	57.14 %	74	49	51.02 %
Attendees	86	50	72.00 %	489	393	24.43 %

## Highlights

Friendship Soup in a Jar	Friendship Soup in a Jar: Patrons filled a Mason jar with a dried soup mixture to give as a unique gift.
Garden Seed Swap	Patrons brought in seeds from their gardens and traded, and exchanged gardening tips as well. Studio Specialist Sandy used the Studio equipment to create customized little pouches for seedlings that patrons brought home.



## Community Engagement (Outreach)

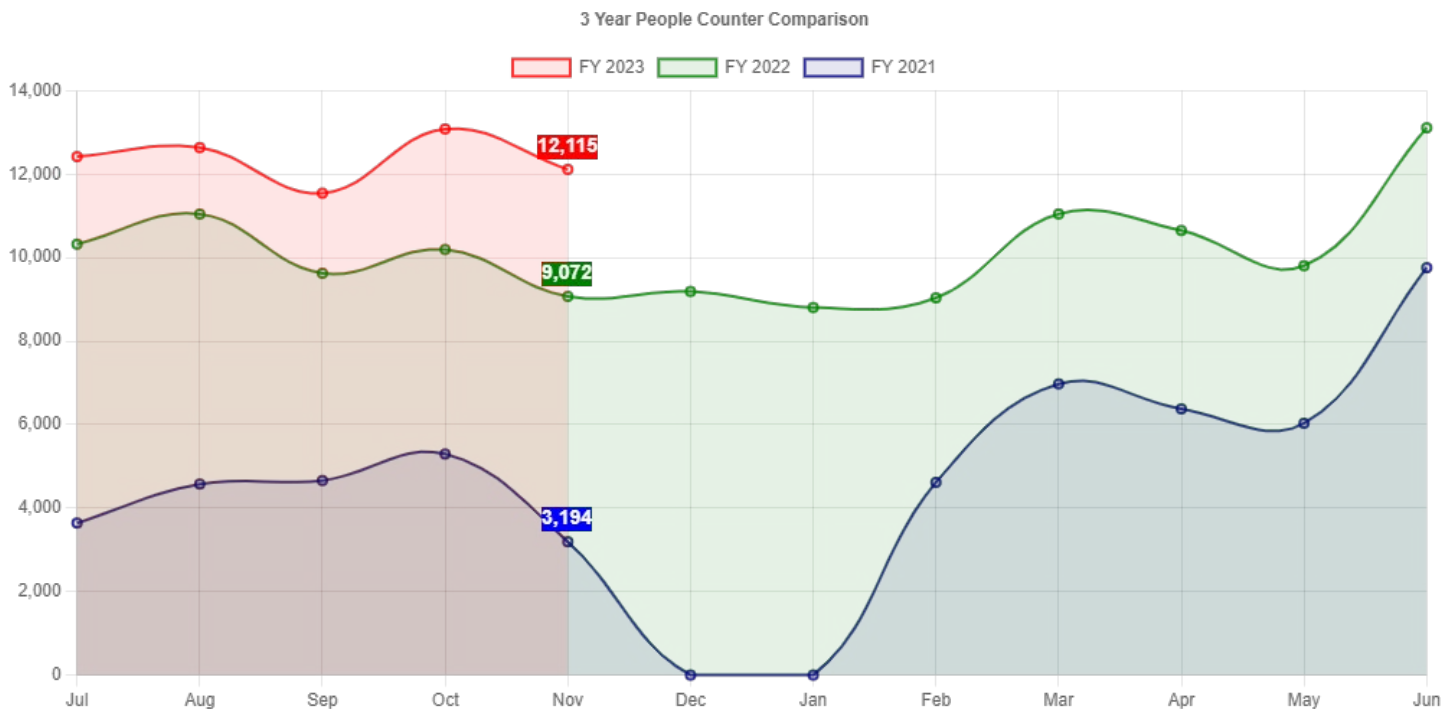
Category	22NOV	21NOV	Mo. % +/-	FY22-23 YTD	FY21-22 YTD	FY % +/-
Youth Events	1	0	n/a	13	12	8.33 %
Adult Events	2	2	0.00 %	10	4	150.00 %
Family Events	1	1	0.00 %	14	17	-17.65 %
<b>TOTAL</b>	<b>4</b>	<b>3</b>	<b>33.33%</b>	<b>37</b>	<b>33</b>	<b>12.12%</b>
Youth Attendance	12	n/a	n/a	522	773	-32.47 %
Adult Attendance	16	11	45.45 %	95	22	331.82 %
Family Attendance	100	40	150.00 %	1,383	1,011	36.80 %
<b>TOTAL</b>	<b>128</b>	<b>51</b>	<b>150.98%</b>	<b>2,000</b>	<b>1,806</b>	<b>10.74%</b>

Events: NSSC Bookclub, Manga Book Club, Northfield Park District Holiday Celebration

## Services

### Visitors

Location	22NOV	21NOV	Mo. % +/-	FY22-23 YTD	FY21-22 YTD	FY % +/-
Winnetka In-Person	8,909	6,527	36.49 %	44,701	36,197	23.49 %
Northfield In-Person	3,206	2,545	25.97 %	17,101	14,068	21.56 %
<b>TOTAL IN-PERSON</b>	<b>12,115</b>	<b>9,072</b>	<b>33.54%</b>	<b>61,802</b>	<b>50,265</b>	<b>22.95%</b>
Virtual Visitors	361	74	387.84 %	1,465	1,184	23.73 %
<b>TOTAL VISITORS</b>	<b>13,559</b>	<b>9,185</b>	<b>47.62%</b>	<b>67,662</b>	<b>53,293</b>	<b>26.96%</b>



### Email Reach

22NOV Subscribers	% of Cardholders	21NOV Subscribers	Open Rate	Click Rate
10,373	77.41 %	10,197	48%	1%

\*Industry averages for not-for-profits = 37% Open Rate, 2% Click Rate

### Cardholder Penetration

Activity	22NOV	21NOV	Mo. % +/-	FY22-23 YTD	FY21-22 YTD	FY % +/-
New Cards	104	49	112.24%	578	433	33.49%
Community	22NOV	21NOV	Mo. % +/-	22OCT %POP	21OCT %POP	% Change
Winnetka	9,560	8,892	7.51 %	75.02%	69.77%	5.24%
Northfield	3,290	3,106	5.92 %	57.21%	54.01%	3.20%
<b>TOTAL DISTRICT</b>	<b>12,850</b>	<b>11,998</b>	<b>7.10%</b>	<b>69.48%</b>	<b>64.87%</b>	<b>4.61%</b>
Kenilworth	550	545	0.92 %	21.88%	21.68%	0.20%

**Website Reach/App Usage**

Activity	22NOV	21NOV	Mo. % +/-	FY22-23 YTD	FY21-22 YTD	FY % +/-
Website Visits	9,252	8,534	8.41 %	43,377	41,652	4.14 %
Unique Visitors	6,381	5,427	17.58 %	28,208	26,002	8.48 %

**Patron Interactions**

Category	22NOV	21NOV	Mo. % +/-	FY22-23 YTD	FY21-22 YTD	FY % +/-
Adult	1,666	2,299	-27.53 %	10,758	12,938	-16.85 %
Youth	704	426	65.26 %	3,453	2,491	38.62 %
Digital Services	149	166	-10.24 %	765	709	7.90 %
<b>TOTAL</b>	<b>2,519</b>	<b>2,891</b>	<b>-12.87%</b>	<b>14,976</b>	<b>16,138</b>	<b>-7.20%</b>

**Public Computer Usage**

Location	22NOV	21NOV	Mo. % +/-	FY22-23 YTD	FY21-22 YTD	FY % +/-
Winnetka	400	437	-8.47 %	2,201	2,120	3.82 %
Northfield	223	207	7.73 %	1,094	954	14.68 %
<b>TOTAL</b>	<b>623</b>	<b>644</b>	<b>-3.26%</b>	<b>3,295</b>	<b>3,074</b>	<b>7.19%</b>

**Hotspot Usage**

Location	22NOV	21NOV	Mo. % +/-	FY22-23 YTD	FY21-22 YTD	FY % +/-
Winnetka Sessions	19,526	26,618	-26.64 %	114,963	90,801	26.61 %
Northfield Sessions	4,785	3,979	20.26 %	21,286	22,858	-6.88 %
<b>TOTAL</b>	<b>24,311</b>	<b>30,597</b>	<b>-20.54%</b>	<b>136,249</b>	<b>113,659</b>	<b>19.88%</b>
Winnetka Bandwidth	479 GB	400 GB	19.83 %	2,397 GB	1,421 GB	68.73 %
Northfield Bandwidth	77 GB	51 GB	51.84 %	348 GB	521 GB	-33.21 %
<b>TOTAL</b>	<b>556 GB</b>	<b>451 GB</b>	<b>23.45%</b>	<b>2,745 GB</b>	<b>1,941 GB</b>	<b>41.39%</b>

**Collections****MTD TOTAL PHYSICAL CIRCULATION**

22NOV Physical Circulation	21NOV Physical Circulation	Net Change
31,311	27,344	14.51 %

**YTD TOTAL PHYSICAL CIRCULATION**

FY22-23 YTD Physical Circulation	FY21-22 YTD Physical Circulation	Net Change
160,510	147,973	8.47 %

**PHYSICAL ADULT (BY LOCATION)**

Location	22NOV	21NOV	Mo. % +/-	FY22-23 YTD	FY21-22 YTD	FY % +/-
Winnetka	9,011	8,832	2.03 %	47,456	48,274	-1.69 %
Northfield	3,986	3,686	8.14 %	20,928	20,351	2.84 %

**PHYSICAL YOUTH (BY LOCATION)**

Location	22NOV	21NOV	Mo. % +/-	FY22-23 YTD	FY21-22 YTD	FY % +/-
Winnetka	14,511	11,705	23.97 %	71,971	61,282	17.44 %
Northfield	3,803	3,121	21.85 %	20,155	18,066	11.56 %

**PHYSICAL MISCELLANEOUS**

Lending Type	22NOV	21NOV	Mo. & +/-	FY22-23 YTD	FY21-22 YTD	FY % +/-
Kenilworth Patrons	1,092	1,172	-6.83 %	5,633	8,431	-33.19 %
Borrowed from Other Libraries	1,547	1,599	-3.25 %	8,240	9,189	-10.33 %

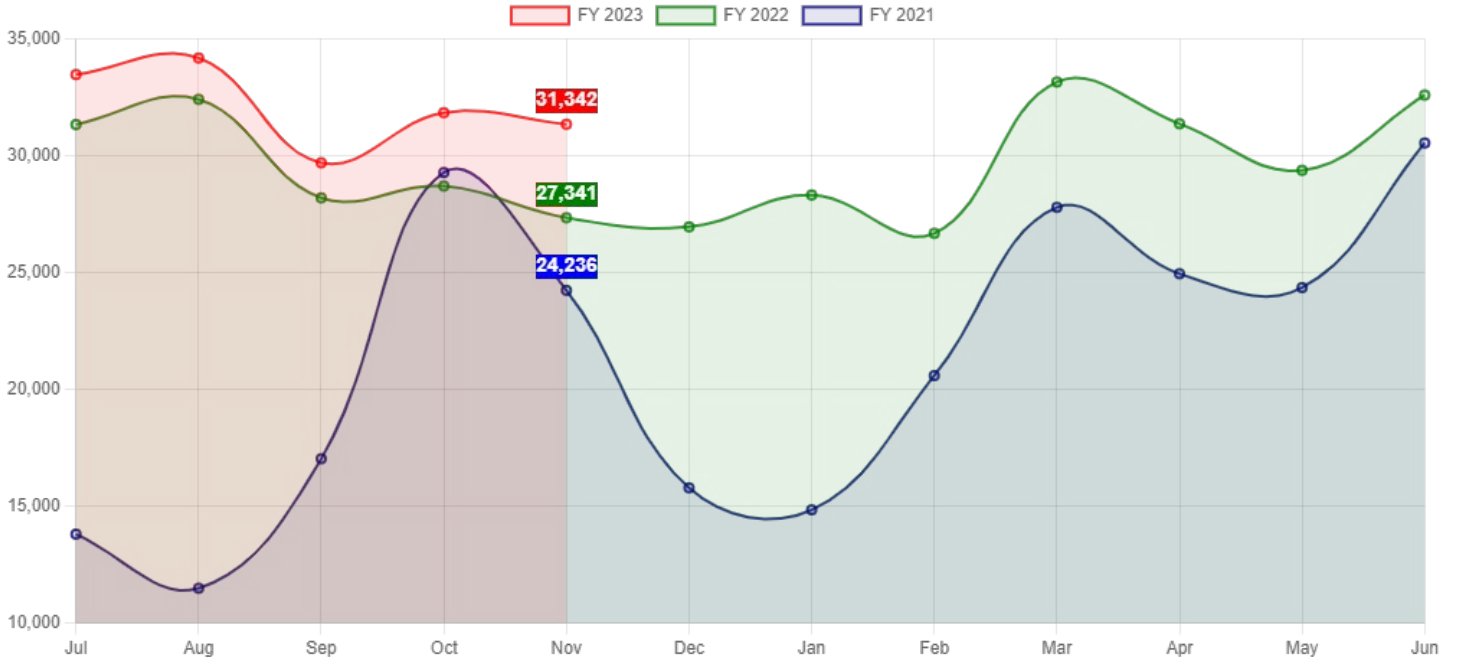
**PHYSICAL ADULT (BY TYPE)**

Material Type	22NOV	21NOV	Mo. % +/-	FY22-23 YTD	FY21-22 YTD	FY % +/-
Books	8,224	7,981	3.04 %	43,699	43,272	0.99 %
Book - Fiction	4,590	4,472	2.64 %	24,978	24,766	0.86 %
Book - Nonfiction	3,634	3,509	3.56 %	18,721	18,506	1.16 %
Audiobook - CD	278	303	-8.25 %	1,616	1,625	-0.55 %
Music CD	93	87	6.90 %	721	581	24.10 %
Playaway	31	65	-52.31 %	282	333	-15.32 %
DVD/Blu-Ray	2,818	2,818	0.00 %	13,618	14,863	-8.38 %
Magazine	186	133	39.85 %	1,061	976	8.71 %
Videogame	18	20	-10.00 %	118	112	5.36 %
Computing Device	5	8	-37.50 %	20	46	-56.52 %
Library of Things	28	0	n/a	83	0	n/a
Other	4	3	33.33 %	53	5	960.00 %
<b>TOTAL</b>	<b>12,997</b>	<b>12,518</b>	<b>3.83%</b>	<b>68,384</b>	<b>68,625</b>	<b>-0.35%</b>

**PHYSICAL YOUTH (BY TYPE)**

Material Type	22NOV	21NOV	Mo. % +/-	FY22-23 YTD	FY21-22 YTD	FY % +/-
Books	13,930	13,260	5.05 %	70,282	70,185	0.14 %
Book - Fiction	11,658	11,539	1.03 %	60,116	61,040	-1.51 %
Book - Nonfiction	2,272	1,721	32.02 %	10,166	9,145	11.16 %
Audiobook - CD	22	57	-61.40 %	128	329	-61.09 %
Music CD	16	19	-15.79 %	83	135	-38.52 %
Playaway	216	136	58.82 %	1,230	1,043	17.93 %
DVD/Blu-Ray	972	844	15.17 %	5,402	5,254	2.82 %
Magazine	10	0	n/a	73	0	n/a
Videogame	189	181	4.42 %	1,231	674	82.64 %
Computing Device	0	0	-	0	6	-100.00 %
Vox Reader	277	187	48.13 %	1,487	965	54.09 %
STEAM Kits	24	35	-31.43 %	122	144	-15.28 %
Early Literacy Kits	33	0	n/a	106	0	n/a
Other	49	107	-54.21 %	328	613	-46.49 %
<b>TOTAL</b>	<b>18,314</b>	<b>14,826</b>	<b>23.53%</b>	<b>92,126</b>	<b>79,348</b>	<b>16.10%</b>

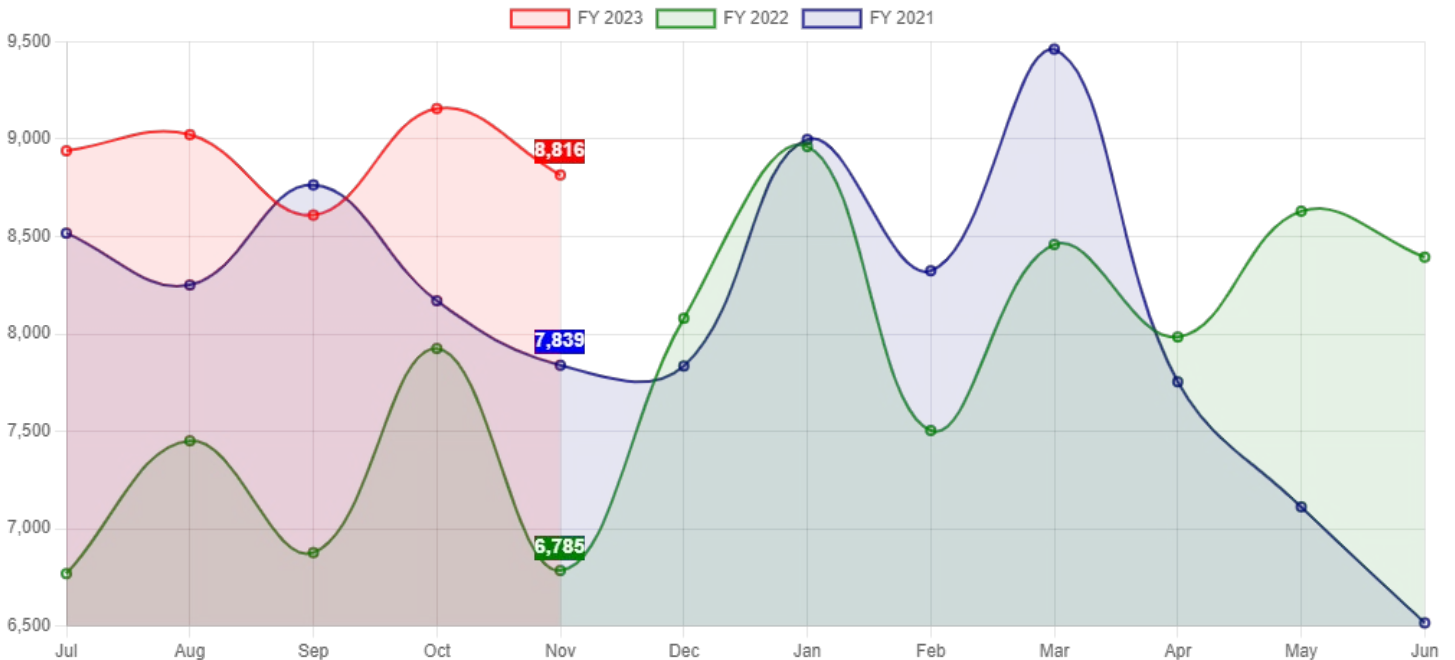
3 Year Circulation Comparison



**DIGITAL CIRCULATION**

Material Type	22NOV	21NOV	Mo. % +/-	FY22-23 YTD	FY21-22 YTD	FY % +/-
eBooks	3,870	3,256	18.86 %	19,950	16,866	18.29 %
eAudiobooks	2,962	2,287	29.51 %	15,231	11,690	30.29 %
eMagazines	1,520	937	62.22 %	7,213	4,866	48.23 %
eVideos	429	296	44.93 %	2,011	2,231	-9.86 %
eMusic	35	9	288.89 %	141	154	-8.44 %
<b>TOTAL</b>	<b>8,816</b>	<b>6,785</b>	<b>29.93%</b>	<b>44,546</b>	<b>35,807</b>	<b>24.41%</b>

3 Year eResource Comparison





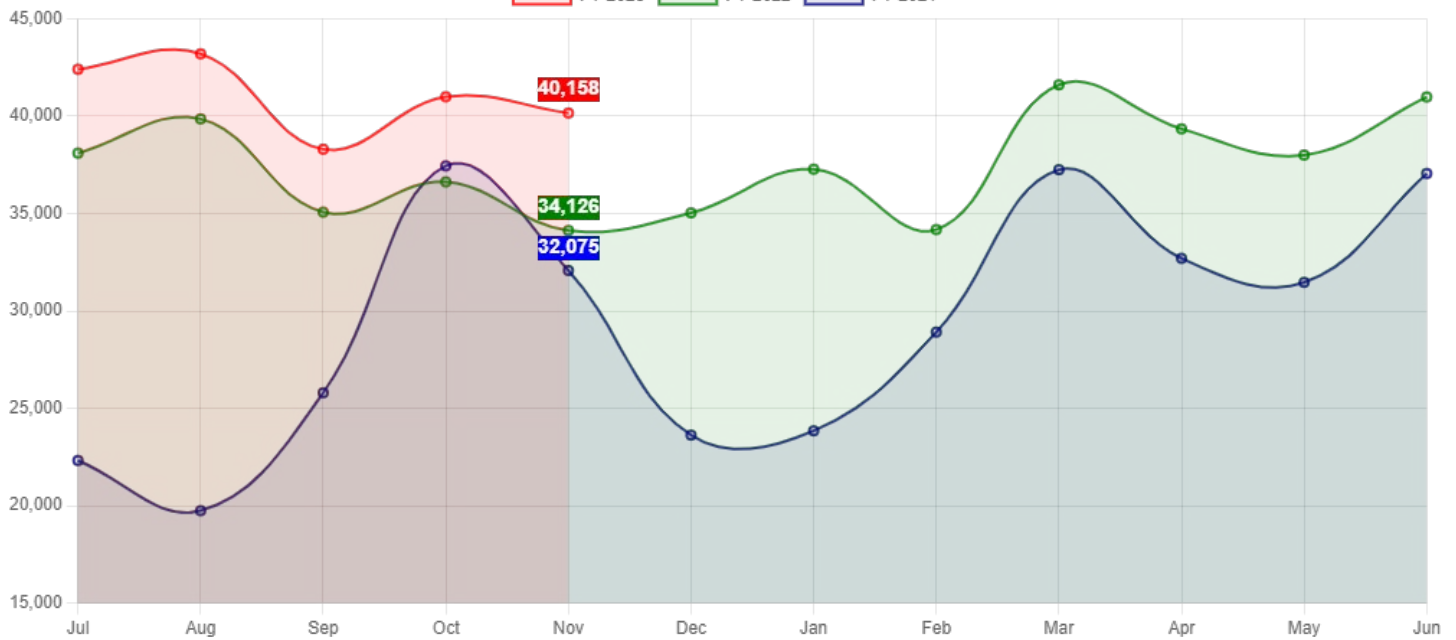
### TOTAL DISTRICT CIRCULATION

22NOV District Circulation	21NOV District Circulation	Net Change
40,127	34,129	17.57 %

FY22-23 YTD District Circulation	FY21-22 YTD District Circulation	Net Change
205,056	183,780	11.58%

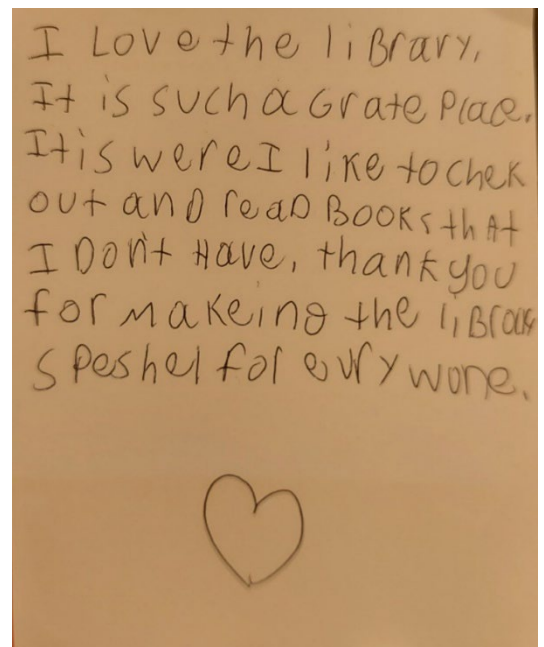
3 Year Combined Circulation Comparison

FY 2023 FY 2022 FY 2021



### Impact Stories

- Northfield- A patron brought poinsettias as a thank you to staff for device/technology help.
- Youth Services- These longtime patrons usually use their mom's library card but were INCREDIBLY excited to each get their own card. Branch Librarian Amelia recently started teaching the younger sister, who uses a hearing aid, sign language. She also helped the older brothers, who are avid readers, find new books to read.
- Adult Services- Adult Services Assistant Betsy helped a patron with his Libby app who commented on how helpful she was, and another patron commented that she was very pleased with Betsy's book recommendations, including 'Unlikely Animals.'
- Digital Services- One patron surprised her family by embroidering each of their nicknames onto cloth napkins that she set out for Thanksgiving.
- Customer Relations- A father dropped off the following note his child wrote:



## 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, 2022. 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 24, 2022. 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. The District adopted GASB 87 – Leases during the year and the application of other existing policies was not changed during 2022. 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 November 28, 2022.

### *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

November 28, 2022

**WINNETKA-NORTHFIELD PUBLIC  
LIBRARY DISTRICT**

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2022**



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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, 2022, 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, 2022, 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, individual 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 26 through 31 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 in the table of contents, is presented for purposes of additional



## **Independent Auditor's Report**

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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

November 28, 2022

## **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, 2022. 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 \$12,474,670 and \$10,924,441 for the years ended June 30, 2022 and 2021, 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, 2022 and 2021, the District's net position increased by \$1,550,229 and \$1,132,844, respectively.

## Management's Discussion and Analysis

### Condensed Statement of Net Position

	June 30,	
	2022	2021
Current Assets	\$ 9,694,673	\$ 9,133,676
Net Pension Asset	1,753,812	776,029
Right-to-Use Lease Assets, net	214,327	-
Capital Assets, net of accumulated depreciation	4,828,948	4,340,552
Total Assets	<u>16,491,760</u>	<u>14,250,257</u>
Deferred Outflows of Resources	122,610	106,515
Current Liabilities	208,533	154,455
Non-Current Liabilities	362,408	202,208
Total Liabilities	<u>570,941</u>	<u>356,663</u>
Deferred Inflows of Resources	3,568,759	3,075,668
Net Position		
Net Investment in Capital Assets	4,832,131	4,340,552
Restricted	2,031,476	855,309
Unrestricted	5,611,063	5,728,580
Total Net Position	<u>\$ 12,474,670</u>	<u>\$ 10,924,441</u>

### Condensed Statement of Activities

	For Years Ended June 30,	
	2022	2021
Revenues		
Property Taxes	\$ 4,590,533	\$ 4,307,089
Personal Property Replacement Taxes	102,593	47,067
Per Capita Grant	27,233	23,172
Kenilworth Service Contract	126,214	132,769
Fines, Fees and Services	10,067	5,374
Interest Income	30,966	45,541
Contributions	22,750	46,993
Other Revenue	2,134	1,534
Total Revenues	<u>4,912,490</u>	<u>4,609,539</u>
Expenses		
Personnel	1,809,859	1,699,739
FICA	121,036	105,053
Library Materials and Services	416,831	394,661
Computer Services	132,295	122,556
Administrative	275,409	321,065
Capital Outlay	148,312	138,208
Insurance	23,180	20,742
Maintenance	159,156	255,675
Right-to-Use Lease Interest Payments	10,729	-
Retirement	(433,495)	(211,176)
Audit	12,400	12,000
Unemployment	-	6,292
Right-to-Use Lease Asset Amortization	90,115	-
Depreciation	596,434	611,880
Total Expenses	<u>3,362,261</u>	<u>3,476,695</u>
Increase in Net Position	1,550,229	1,132,844
Net Position, Beginning of Year	10,924,441	9,791,597
Net Position, End of Year	<u>\$ 12,474,670</u>	<u>\$ 10,924,441</u>

## Management's Discussion and Analysis

The following is a summary of changes in fund balances for the year ended June 30, 2022:

Governmental Funds	Fund Balance June 30, 2021	Increase (Decrease)	Fund Balance June 30, 2022
General	\$ 5,341,351	\$ (2,109,485)	\$ 3,231,866
Special Reserve	1,333,624	2,400,000	3,733,624
Building & Equipment Maintenance	9,343	136,833	146,176
IMRF	18,185	42,927	61,112
Unemployment Insurance	51,751	1,755	53,506
	<u>\$ 6,754,254</u>	<u>\$ 472,030</u>	<u>\$ 7,226,284</u>

During the year, \$2,400,000 was transferred from the General Fund to the Special Reserve Fund.

### Budgetary Highlight

The District's General Fund expended \$4,071,709 which was \$1,629,194 less than the appropriation of \$5,700,903.

### Capital Assets and Debt Administration

The following is a summary of capital assets:

	June 30,	
	2022	2021
Land	\$ 33,666	\$ 33,666
Construction in Progress	57,875	18,164
Building and Improvements	7,587,946	6,834,151
Furniture and Equipment	416,429	416,429
Computer Equipment	191,494	166,159
Books and Library Materials	<u>2,063,917</u>	<u>2,102,649</u>
Cost of Capital Assets	10,351,327	9,571,218
Less Accumulated Depreciation	<u>5,522,379</u>	<u>5,230,666</u>
Net Capital Assets	<u>\$ 4,828,948</u>	<u>\$ 4,340,552</u>

Capital asset acquisitions during the year included library materials of \$265,989, computer equipment of \$25,335. In addition, the District finished a window replacement project of \$326,815 and a sitework project of \$415,048 and started a new checkout station project, of which \$57,875 has been paid through June 30, 2022. Additional information regarding the District's capital assets can be found in Note 4, on page 16.

### 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.

During the year, the District adopted GASB No. 87 – Leases. Right-to-use lease assets at year-end totaled \$214,327, net of accumulated amortization of \$90,115. Leases payable at year-end was \$211,144 after principal payments during the year of \$93,298. See Note 5 on pages 16 and 17 for more information.

## **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, 2022

	GENERAL FUND	SPECIAL RESERVE FUND	OTHER FUNDS	TOTAL	ADJUSTMENTS (Note 12)	STATEMENT OF NET POSITION
<b>ASSETS</b>						
Cash and Cash Investments	\$ 2,161,146	\$ 3,733,624	\$ 261,557	\$ 6,156,327	\$ -	\$ 6,156,327
Property Taxes Receivable	2,008,338	-	251,518	2,259,856	-	2,259,856
Other Receivables and Assets	1,277,007	-	1,483	1,278,490	-	1,278,490
Net Pension Asset	-	-	-	-	1,753,812	1,753,812
Right-to-Use Lease Assets, Net of Accumulated Amortization	-	-	-	-	214,327	214,327
Capital Assets, Net of Accumulated Depreciation	-	-	-	-	4,828,948	4,828,948
<b>Total Assets</b>	<b>5,446,491</b>	<b>3,733,624</b>	<b>514,558</b>	<b>9,694,673</b>	<b>6,797,087</b>	<b>16,491,760</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred Outflows Related to Pensions	-	-	-	-	122,610	122,610
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 5,446,491</b>	<b>\$ 3,733,624</b>	<b>\$ 514,558</b>	<b>\$ 9,694,673</b>	<b>\$ 6,919,697</b>	<b>\$ 16,614,370</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 152,174	\$ -	\$ 2,246	\$ 154,420	\$ -	154,420
Accrued Payroll	54,113	-	-	54,113	-	54,113
Long-Term Liabilities						
Due within one year	-	-	-	-	99,114	99,114
Due after one year	-	-	-	-	263,294	263,294
<b>Total Liabilities</b>	<b>206,287</b>	<b>-</b>	<b>2,246</b>	<b>208,533</b>	<b>362,408</b>	<b>570,941</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Inflows Related to Pensions	-	-	-	-	1,308,903	1,308,903
Deferred Property Tax Revenue	2,008,338	-	251,518	2,259,856	-	2,259,856
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>2,214,625</b>	<b>-</b>	<b>253,764</b>	<b>2,468,389</b>	<b>1,671,311</b>	<b>4,139,700</b>
<b>FUND BALANCES / NET POSITION</b>						
<b>Fund Balances</b>						
Restricted for Statutory Purposes	16,870	-	260,794	277,664	(277,664)	-
Committed for Capital Projects	-	3,733,624	-	3,733,624	(3,733,624)	-
Unassigned	3,214,996	-	-	3,214,996	(3,214,996)	-
<b>Total Fund Balances</b>	<b>3,231,866</b>	<b>3,733,624</b>	<b>260,794</b>	<b>7,226,284</b>	<b>(7,226,284)</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 5,446,491</b>	<b>\$ 3,733,624</b>	<b>\$ 514,558</b>	<b>\$ 9,694,673</b>		
<b>Net Position</b>						
Net Investment in Capital Assets					4,832,131	4,832,131
Restricted					2,031,476	2,031,476
Unrestricted					5,611,063	5,611,063
<b>Total Net Position</b>					<b>\$ 12,474,670</b>	<b>\$ 12,474,670</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, 2022

	GENERAL FUND	SPECIAL RESERVE FUND	OTHER FUNDS	TOTAL	ADJUSTMENTS (Note 12)	STATEMENT OF ACTIVITIES
<b>REVENUES</b>						
Property Taxes	\$ 4,040,267	\$ -	\$ 550,266	\$ 4,590,533	\$ -	\$ 4,590,533
Personal Property Replacement Taxes	102,593	-	-	102,593	-	102,593
Per Capita Grant	27,233	-	-	27,233	-	27,233
Kenilworth Service Contract	126,214	-	-	126,214	-	126,214
Fees and Services	10,067	-	-	10,067	-	10,067
Interest Income	30,966	-	-	30,966	-	30,966
Contributions	22,750	-	-	22,750	-	22,750
Other Revenue	2,134	-	-	2,134	-	2,134
<b>Total Revenues</b>	<b>4,362,224</b>	<b>-</b>	<b>550,266</b>	<b>4,912,490</b>	<b>-</b>	<b>4,912,490</b>
<b>EXPENDITURES / EXPENSES</b>						
Personnel	1,860,803	-	-	1,860,803	(50,944)	1,809,859
FICA	121,036	-	-	121,036	-	121,036
Library Materials and Services	682,820	-	-	682,820	(265,989)	416,831
Computer Services	132,295	-	-	132,295	-	132,295
Administrative	275,409	-	-	275,409	-	275,409
Capital Outlay	963,766	-	3,387	967,153	(818,841)	148,312
Insurance	23,180	-	-	23,180	-	23,180
Maintenance	-	-	159,156	159,156	-	159,156
Right-to-Use Leases Principal Payments	-	-	93,298	93,298	(93,298)	-
Right-to-Use Leases Interest Payments	-	-	10,729	10,729	-	10,729
Retirement	-	-	102,181	102,181	(535,676)	(433,495)
Audit	12,400	-	-	12,400	-	12,400
Unemployment	-	-	-	-	-	-
Right-to Use Lease Assets Amortization	-	-	-	-	90,115	90,115
Depreciation	-	-	-	-	596,434	596,434
<b>Total Expenditures / Expenses</b>	<b>4,071,709</b>	<b>-</b>	<b>368,751</b>	<b>4,440,460</b>	<b>(1,078,199)</b>	<b>3,362,261</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	290,515	-	181,515	472,030	1,078,199	-
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers In (Out)	(2,400,000)	2,400,000	-	-	-	-
<b>Net Change in Fund Balances</b>	<b>(2,109,485)</b>	<b>2,400,000</b>	<b>181,515</b>	<b>472,030</b>	<b>(472,030)</b>	<b>-</b>
<b>Change in Net Position</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,550,229</b>	<b>1,550,229</b>
<b>FUND BALANCES / NET POSITION</b>						
Beginning of Year	5,341,351	1,333,624	79,279	6,754,254	4,170,187	10,924,441
End of Year	\$ 3,231,866	\$ 3,733,624	\$ 260,794	\$ 7,226,284	\$ 5,248,386	\$ 12,474,670

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.



**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**

Cash includes amounts in a demand deposit account, money market accounts, and petty cash. Cash investments represent money invested in certificates of deposits and are stated at cost, which approximates market value.

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.

## Notes to Financial Statements

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

#### 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 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

## Notes to Financial Statements

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

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 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, 2021 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.

## Notes to Financial Statements

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

#### 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.

#### M. Interest Income Allocation

The District does not allocate interest income to the Special Reserve Fund.

#### N. 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.

## Notes to Financial Statements

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### Note 2: Deposits

At year-end, the carrying amount of the District's deposits, excluding petty cash of \$388, was \$6,155,939, and the bank balance was \$6,182,382. Of the bank balance, \$2,250,000 was covered by federal depository insurance, and \$3,932,382 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Included in deposits are eight (8) certificates of deposit (CDs) totaling \$1,750,000, all of which are due within one year or less. Interest rates range from 1.80% to 3.17%.

### Note 3: Property Tax Revenue Recognition

The Library's property tax was levied in November 2021 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 2021 property taxes attach as an enforceable lien on January 1, 2021. Taxes are payable in two installments on or around March 1 and August 1, (the due date in 2022 is December 31). The County collects such taxes and remits them periodically, with the majority being collected between March 2022 through January 2023.

The second installment of the 2021 property tax levy is recorded as a receivable at June 30, 2022. The second installment is not deemed available as of June 30, 2022 and is therefore reflected as deferred property taxes at June 30, 2022 in the funds balance sheet.

## Notes to Financial Statements

### Note 4: Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	Balance June 30, 2021	Increases	Decreases	Balance June 30, 2022
Capital assets, not being depreciated				
Land	\$ 33,666	-	-	\$ 33,666
Construction in Progress	18,164	39,711	-	57,875
Total capital assets, not being depreciated	<u>51,830</u>	<u>39,711</u>	<u>-</u>	<u>91,541</u>
Capital assets, being depreciated				
Building and Improvements	6,834,151	753,795	-	7,587,946
Furniture and Equipment	416,429	-	-	416,429
Computer Equipment	166,159	25,335	-	191,494
Books and Library Materials	2,102,649	265,989	(304,721)	2,063,917
Total capital assets being depreciated	<u>9,519,388</u>	<u>1,045,119</u>	<u>(304,721)</u>	<u>10,259,786</u>
Less accumulated depreciation for				
Building and Improvements	3,625,818	282,387	-	3,908,205
Furniture and Equipment	226,685	34,190	-	260,875
Computer Equipment	156,418	4,011	-	160,429
Books and Library Materials	1,221,745	275,846	(304,721)	1,192,870
Total accumulated depreciation	<u>5,230,666</u>	<u>596,434</u>	<u>(304,721)</u>	<u>5,522,379</u>
Total capital assets being depreciated, net	<u>4,288,722</u>	<u>448,685</u>	<u>-</u>	<u>4,737,407</u>
Capital assets, net	<u>\$ 4,340,552</u>	<u>\$ 488,396</u>	<u>\$ -</u>	<u>\$ 4,828,948</u>

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

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

	Balance July 1, 2021	Additions	Subtractions	Balance June 30, 2022
Lease Assets	\$ 304,442	\$ -	\$ -	\$ 304,442
Less: Accumulated Amortization	-	(90,115)	-	(90,115)
	<u>\$ 304,442</u>	<u>\$ (90,115)</u>	<u>\$ -</u>	<u>\$ 214,327</u>

Lease expense consists of:

Amortization expense of right-to-use lease assets	\$ 90,115
Interest on leases liability	<u>10,729</u>
	<u>\$ 100,844</u>

Leases payable consists of the following:

Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022	Amounts Due In One Year
\$ 304,442	\$ -	\$ 93,298	\$ 211,144	\$ 99,114

## Notes to Financial Statements

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

Leases payable maturities are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending June 30, 2023	\$ 99,114	\$ 6,894	\$ 106,008
Year ending June 30, 2024	108,047	1,938	109,985
Year ending June 30, 2025	<u>3,983</u>	<u>25</u>	<u>4,008</u>
	<u>\$ 211,144</u>	<u>\$ 8,857</u>	<u>\$ 220,001</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:

	<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2022</u>	<u>Amounts Due In One Year</u>
Leases Payable	\$ 304,442	\$ -	\$ (93,298)	\$ 211,144	\$ 99,114
Compensated Absences	24,049	3,970	-	28,019	-
Net OPEB Liability	<u>178,159</u>	<u>-</u>	<u>(54,914)</u>	<u>123,245</u>	<u>-</u>
	<u>\$ 506,650</u>	<u>\$ 3,970</u>	<u>\$ (148,212)</u>	<u>\$ 362,408</u>	<u>\$ 99,114</u>

### 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

### 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, 2021, the following employees were covered by the benefit terms:

	<u>IMRF</u>
Retirees and Beneficiaries currently receiving benefits	47
Inactive Plan Members entitled to but not yet receiving benefits	37
Active Plan Members	<u>33</u>
Total	<u><u>117</u></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 2021 was 8.32%. For the fiscal year ended June 30, 2022 the District contributed \$102,181 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, 2021. 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, 2021:

- 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, 2021:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equities	39%	1.90%
International Equities	15	3.15%
Fixed Income	25	(0.60)%
Real Estate	10	3.30%
Alternative Investments	10	1.70-5.50%
Cash Equivalents	1	(0.90)%
Total	100%	

**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 1.84%, 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, 2020	\$ 8,461,098	\$ 9,237,127	\$ (776,029)
Change for the year:			
Service Cost	113,944	-	113,944
Interest on the Total Pension Liability	596,218	-	596,218
Change in Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	110,255	-	110,255
Changes in Assumptions	-	-	-
Contributions - Employer	-	118,453	(118,453)
Contributions - Employees	-	64,068	(64,068)
Net Investment Income	-	1,595,625	(1,595,625)
Benefit Payments, including Refunds of Employee Contributions	(588,748)	(588,748)	-
Other (Net Transfers)	-	20,054	(20,054)
Net Changes	231,669	1,209,452	(977,783)
Balances at December 31, 2021	\$ 8,692,767	\$ 10,446,579	\$ (1,753,812)

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	\$ (837,573)	\$ (1,735,812)	\$ (2,470,457)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2022, the District recognized pension

## Notes to Financial Statements

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

income of \$433,495. At December 31, 2021, 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	\$ 80,830	\$ -
Changes of assumptions		29,599
Net difference between projected and actual earnings on pension plan investments	-	1,279,304
Total Deferred Amounts to be recognized in pension expense in future periods	80,830	1,308,903
Pension Contributions made subsequent to the Measurement Date, through June 30, 2022	41,780	-
Total Deferred Amounts Related to Pensions	<u>\$ 122,610</u>	<u>\$ 1,308,903</u>

Deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date were \$41,780. 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>
2022	\$ (258,379)
2023	(465,517)
2024	(316,189)
2025	(187,988)
Thereafter	-
Total	<u>\$ (1,228,073)</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

### 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, 2022, retirees contributed \$0. Active employees do not contribute to the plan until retirement.

At June 30, 2022, 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><u>22</u></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 \$123,245 was measured as of June 30, 2022, 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 3.54%, 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 RP-2014 Study. These rates are improved generationally using MP-2016 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, 2021	\$ 178,159	\$ -	\$ 178,159
Changes for the Year:			
Service Cost	2,667	-	2,667
Interest	3,772	-	3,772
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	(10,676)	-	(10,676)
Changes of Assumptions	(43,654)	-	(43,654)
Contributions - Employer	-	7,023	(7,023)
Contributions - Employee	-	-	-
Benefit Payments	(7,023)	(7,023)	-
Administrative Expense	-	-	-
Net Changes	<u>(54,914)</u>	<u>-</u>	<u>(54,914)</u>
Balance at June 30, 2022	<u>\$ 123,245</u>	<u>\$ -</u>	<u>\$ 123,245</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 3.54%, 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 (2.54%)</u>	<u>Current (3.54%)</u>	<u>1% Higher (4.54%)</u>
Net Pension Liability	\$ 143,713	\$ 123,245	\$ 106,598

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	\$ 105,966	\$ 123,245	\$ 144,193

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2022, the District recognized OPEB expense of \$54,914. At June 30, 2022, 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)

<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 OPEB Expense in Future Periods		
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions or other inputs	-	-
Total Deferred Amounts Related to OPEB	<u>\$ -</u>	<u>\$ -</u>

### 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, 2022 were \$79,890. The District received rebates of \$13,678 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, 2022, Kenilworth paid \$126,214 to Winnetka-Northfield Public Library District.

## Notes to Financial Statements

### 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 is not a financial resource and therefore is not capitalized in the funds	\$ 214,327
Capital assets used in governmental activities are not financial resources and therefore are not capitalized in the funds.	4,828,948
Net Pension Asset	1,753,812
Deferred (inflows) outflows, net, related to: IMRF Pension	(1,186,293)
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.	(28,019)
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	(211,144)
Net OPEB Liability	(123,245)
	<u>\$ 5,248,386</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.	\$ (90,115)
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 (\$1,084,830 less \$596,434).	488,396
Recognizing the change in pension expense relating to change in deferred outflows, deferred inflows and net pension (asset) obligation.	535,676
Removal of leases liability principal payments from the statement of activities.	93,298
Recognizing the expense relating to the change in other post-employment benefits.	54,914
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>(3,970)</u>
	<u>\$ 1,078,199</u>

## Required Supplementary Information

### WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

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

CALENDAR YEAR ENDED DECEMBER 31,

	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>								
Service Cost	\$ 113,944	\$ 115,505	\$ 115,073	\$ 121,575	\$ 139,374	\$ 150,440	\$ 125,771	\$ 161,936
Interest on the Total Pension Liability	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	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	(588,748)	(569,568)	(552,475)	(553,981)	(523,989)	(519,212)	(444,066)	(320,948)
Net Change in Total Pension Liability	231,669	62,085	256,727	210,340	(160,124)	61,383	622,705	1,137,611
Total Pension Liability – Beginning	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>\$ 8,692,767</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	\$ 118,453	\$ 119,214	\$ 82,069	\$ 133,622	\$ 129,677	\$ 131,956	\$ 108,949	\$ 145,039
Contributions – Employee	64,068	59,082	53,601	58,721	67,133	67,277	64,121	60,448
Net Investment Income	1,595,625	1,233,777	1,426,547	(513,319)	1,353,676	498,722	36,024	421,393
Benefit Payments and Refunds	(588,748)	(569,568)	(552,475)	(553,981)	(523,989)	(519,212)	(444,066)	(320,948)
Other (Net Transfer)	20,054	45,693	71,881	(4,186)	(213,511)	(80,518)	129,911	68,557
Net Change in Plan Fiduciary Net Position	1,209,452	888,198	1,081,623	(879,143)	812,986	98,225	(105,061)	374,489
Plan Fiduciary Net Position - Beginning	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>\$ 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>
Net Pension (Asset)/Liability – Ending (A) – (B)	<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>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	120.18%	109.17%	99.40%	89.25%	102.70%	90.63%	90.09%	99.09%
Covered Valuation Payroll	1,432,721	1,312,929	1,191,126	1,304,908	1,308,561	1,302,626	1,338,450	1,125,783
Net Pension (Asset)/Liability as a Percentage of Covered Valuation Payroll	-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%

#### *Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2020 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 2021 Contribution Rates:

<i>Actuarial Cost Method:</i>	Aggregate entry age = normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	22-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	3.25%
<i>Price Inflation:</i>	2.50% approximate; No explicit price inflation assumption is used in this valuation.
<i>Salary Increases:</i>	3.35% to 14.25%, including inflation
<i>Investment Rate of Return:</i>	7.25%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016.
<i>Mortality:</i>	For non-disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Healthy Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed

## Required Supplementary Information

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from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

*Other Information:*

*Notes:*

There were no benefit changes during the year.

\*Based on Valuation Assumptions used in the December 31, 2019, actuarial valuation; note two year lag between valuation and rate setting.

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.

WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

YEAR ENDED JUNE 30,

	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>					
Service Cost	\$ 2,667	\$ 2,466	\$ 992	\$ 2,065	\$ 1,988
Interest	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	(43,654)	1,307	29,947	5,112	-
Benefit Payments	(7,023)	(1,196)	(4,567)	(4,784)	(5,933)
<b>Net Change in Total OPEB Liability</b>	(54,914)	6,361	56,855	6,497	132
<b>Total OPEB Liability - Beginning</b>	178,159	171,798	114,943	108,446	108,314
<b>Total OPEB Liability - Ending (a)</b>	<u>\$ 123,245</u>	<u>\$ 178,159</u>	<u>\$ 171,798</u>	<u>\$ 114,943</u>	<u>\$ 108,446</u>
<b>OPEB Plan Net Position</b>					
Contributions - Employer	\$ 7,023	\$ 1,196	\$ 4,567	\$ 4,784	\$ 5,933
Contributions - Employee	-	-	-	-	-
Contributions - Other	-	-	-	-	-
Net Investment Income	-	-	-	-	-
Benefit Payments	(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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net OPEB Liability - Ending (a) - (b)</b>	<u>\$ 123,245</u>	<u>\$ 178,159</u>	<u>\$ 171,798</u>	<u>\$ 114,943</u>	<u>\$ 108,446</u>
<b>OPEB Plan Net Position as a Percentage of Net OPEB Liability</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Covered-Employee Payroll</b>	\$ 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>	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.

## 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%

*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 \$7,023 as a pass-thru.

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, 2022

	GENERAL FUND		
	APPROPRIATION - ORIGINAL AND FINAL	WORKING BUDGET	ACTUAL
<b>REVENUES</b>			
Property Taxes	\$ 4,048,160	\$ 4,048,160	\$ 4,040,267
Replacement Taxes	30,000	30,000	102,593
Grants	21,696	21,696	27,233
Kenilworth Service Contract	105,000	105,000	126,214
Fines, Fees, Services, Interest and Other	60,000	60,000	43,167
Contributions	18,000	18,000	22,750
<b>Total Revenues</b>	<b>4,282,856</b>	<b>4,282,856</b>	<b>4,362,224</b>
<b>EXPENDITURES</b>			
Personnel	2,151,765	1,871,100	1,860,803
FICA	160,000	133,000	121,036
Library Materials and Services	726,688	663,250	682,820
Computer Services	187,450	163,000	132,295
Administrative	475,000	331,800	310,989
Capital Outlay	2,000,000	830,340	963,766
Contingency	-	-	-
<b>Total Expenditures</b>	<b>5,700,903</b>	<b>3,992,490</b>	<b>4,071,709</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ (1,418,047)</b>	<b>\$ 290,366</b>	<b>\$ 290,515</b>

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

WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

OTHER FUNDS

COMBINING BALANCE SHEET

JUNE 30, 2022

	<u>BUILDING &amp; EQUIPMENT</u>	<u>IMRF</u>	<u>UNEMPLOYMENT INSURANCE</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash and Cash Investments	\$ 146,939	\$ 61,112	\$ 53,506	\$ 261,557
Property Taxes Receivable	194,786	56,001	731	251,518
Other Assets	1,483	-	-	1,483
<b>Total Assets</b>	<u>\$ 343,208</u>	<u>\$ 117,113</u>	<u>\$ 54,237</u>	<u>\$ 514,558</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 2,246	\$ -	\$ -	\$ 2,246
<b>Total Liabilities</b>	2,246	-	-	2,246
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Property Tax Revenue	194,786	56,001	731	251,518
<b>Total Liabilities and Deferred Inflows of Resources</b>	197,032	56,001	731	253,764
<b>FUND BALANCES</b>				
Restricted	146,176	61,112	53,506	260,794
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<u>\$ 343,208</u>	<u>\$ 117,113</u>	<u>\$ 54,237</u>	<u>\$ 514,558</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, 2022

	BUILDING & EQUIPMENT	IMRF	UNEMPLOYMENT INSURANCE	TOTAL
<b>REVENUES</b>				
Property Taxes	\$ 403,403	\$ 145,108	\$ 1,755	\$ 550,266
Total Revenues	<u>403,403</u>	<u>145,108</u>	<u>1,755</u>	<u>550,266</u>
<b>EXPENDITURES</b>				
Capital Outlay	3,387	-	-	3,387
Maintenance	159,156	-	-	159,156
Right to Use Leases Payments	104,027	-	-	104,027
IMRF	-	102,181	-	102,181
Unemployment Insurance	-	-	-	-
Total Expenditures	<u>266,570</u>	<u>102,181</u>	<u>-</u>	<u>368,751</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	136,833	42,927	1,755	181,515
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers	-	-	-	-
Net Change in Fund Balances	136,833	42,927	1,755	181,515
<b>FUND BALANCES</b>				
Beginning of Year	9,343	18,185	51,751	79,279
End of Year	<u>\$ 146,176</u>	<u>\$ 61,112</u>	<u>\$ 53,506</u>	<u>\$ 260,794</u>