

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

**THE MEETING WILL BEGIN AT 7:00 PM VIA ZOOM.
INSTRUCTIONS TO JOIN POSTED AT WWW.WINNETKALIBRARY.ORG**

**The Board meeting will be conducted as a virtual meeting consistent with the Governor's Executive Orders
and recent amendments to the Open Meetings Act.**

AGENDA

Monday, December 13, 2021

- I. Call to Order**
- II. Roll Call**
- III. Organizational Meeting of the Library Board**
 - Resolution to Accept a Resignation and Declare a Vacancy* (5 minutes)
 - Discussion and Vote to Appoint New Board President (10 minutes)
- IV. Public Comments**
- V. Approval of Minutes**
 - Approval of Minutes of the November 22, 2021 Regular Meeting* (5 minutes)
- VI. Financial Report**
 - November 2021 Financial Statements* (5 minutes)
- VII. Library Reports**
 - Director's Report* (10 minutes)
- VIII. Liaisons to Other Organizations – Reports**
 - Winnetka Village (Trustee Mitchell) (5 minutes)
 - Northfield Village (Trustee Munoz) (5 minutes)
- IX. Unfinished Business**
- X. New Business**
 - FY20/21 Audit Results (Chris McClure, McClure, Inserra & Co.)* (20 minutes)
 - Discussion on Return to In-Person Board Meetings (10 minutes)
- XI. Communications**
 - The next regular meeting will be held on Monday, January 17th at 7pm, location TBD
 - The library will be closed on Christmas Eve (12/24), Christmas Day (12/25), New Year's Eve (12/31) and New Year's Day (1/1)

*Attachments

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

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and recent amendments to the Open Meetings Act.**

XII. Public Comments

XIII. Adjournment

**WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT
ORDINANCE NO. 2021-2022/4**

**ORDINANCE DECLARING A VACANCY
(Jean-Paul Ruiz-Funes Resignation)**

WHEREAS, Jean-Paul Ruiz-Funes was elected Library Trustee to a term expiring in 2025;
and

WHEREAS, Jean-Paul Ruiz-Funes submitted his resignation to be effective November 23,
2021; and

WHEREAS, the Public Library District Act of 1991, 75 ILCS 16/1-1 et seq. (the "Act")
provides that vacancies in the office of Library Trustee shall be declared by the Library Board;
and

WHEREAS, under the Act vacancies shall be filled by appointment of the remaining
Library Trustees until the next regular library election.

NOW, THEREFORE, the Library Board hereby ordains as follows:

- A. A vacancy in the office of Library Trustee is declared effective as of
November 23, 2021;
- B. By separate Ordinance, the Library Board will appoint someone to serve as
Library Trustee until the next regular election in April 2023.

This Ordinance adopted December 13, 2021.

AYES: _____

NAYS: _____

ABSENT: _____

Travis Gosselin, Vice President and Acting President
Board of Library Trustees

ATTEST:

By: _____
Thomas Sundell, Secretary
Board of Library Trustees

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

November 22, 2021

I. Call to Order

The meeting was held virtually via ZOOM due to the COVID-19 pandemic. President Ruiz-Funes called the meeting to order at 7:02 p.m. A quorum was present.

II. Roll Call

Present: Trustees Sarah Munoz, Todd Van Neck, Melissa Mitchell, Thomas Sundell, Travis Gosselin, Deborah Vandergrift and President Jean-Paul Ruiz-Funes; and Library Director Monica Dombrowski.

Absent:

Present were library employees Nicola White (Business Services Coordinator) and Mark Swenson (Information Technology Manager). Present were Winnetka residents Marc Hecht, Dan Kinsella, and Jeffrey Liss. Present was Northfield Park District Director George Alexoff.

III. Public Comments

Winnetka resident Marc Hecht commented on the draft strategic plan.

Winnetka resident Dan Kinsella commented on the draft strategic plan.

Director of the Northfield Park District George Alexoff commented on the draft strategic plan.

IV. Approve Minutes

- Approve Minutes of the November 1, 2021 Regular Meeting

President Ruiz-Funes announced the approval of the November 1, 2021 Regular Meeting Minutes.

V. Financial Report

Director Dombrowski and Trustee Vandergrift presented the October 2021 Financial Statements.

VI. **Library Report**

LIBRARY DIRECTOR'S REPORT:

Director Dombrowski presented the October 2021 Director's Report, which is included in the November 2021 Board Packet.

BOARD PRESIDENT'S COMMENTS:

President Ruiz-Funes commented:

- The trustee's thoughts are with those directly affected by COVID-19 and they wish to thank the first responders and essential workers for their efforts.
- President Ruiz-Funes thanked the patrons who submitted feedback on the draft strategic plan.

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

- *Winnetka Village*- Trustee Mitchell reported that there has been talk about the village budget and upcoming tax levy.
- *Northfield Village*- Trustee Munoz reported that the village discussed the water meter replacement program.

VIII. **Unfinished Business**

- *Patron Statue Donation*

Director Dombrowski went to visit James Wolter to see the statue and recommended the library accept the donation.

A MOTION was made by Trustee Sundell to accept the Patron Statue Donation.

The MOTION passed on a voice vote.

- *Approval of FY21-22 Tax Levy Ordinance*

A MOTION was made by Trustee Vandergrift to approve the Fiscal Year 2021-2022 Tax Levy Ordinance.

ROLL CALL VOTE:

AYES: Trustees Gosselin, Mitchell, Sundell, Vandergrift, Munoz, Ruiz-Funes, Van Neck

NAYS:

ABSENT:

MOTION CARRIED

- *Discussion and Vote on Draft Strategic Plan*
The Board discussed the draft strategic plan.

A MOTION was made by Trustee Sundell to bring the draft strategic plan to a vote.

ROLL CALL

AYES: Trustees Sundell, Mitchell, Munoz, Gosselin, Vandergrift

NAYS: Trustees Van Neck and Ruiz-Funes

ABSENT:

MOTION CARRIED

A MOTION was made by Trustee Sundell to Approve the Strategic Plan with the exception of the mission statement, which will remain as-is.

ROLL CALL

AYES: Trustees Van Neck, Sundell, Mitchell, Munoz, Gosselin, Vandergrift

NAYS: Trustee Ruiz-Funes

ABSENT:

MOTION CARRIED

IX. New Business

- *Discussion and Vote on Illinois Libraries Present (ILP) IGA**

A MOTION was made by Trustee Van Neck to Approve the Illinois Libraries Present IGA.

The MOTION passed on a voice vote.

- *Discussion and Vote on Timeframes for Agenda Items*

The Board discussed adding suggested timeframes to agenda items and will test this process at the December meeting.

X. Communications

- *The Library will close at 5 p.m. on Wednesday, November 25th and be closed all day on Thursday, November 26th in observance of the Thanksgiving holiday*
- *The next regular meeting will be held on Monday, December 13th at 7pm at the Northfield Library if the mask mandate has been lifted. If it has not, it will be online.*

XI. Public Comments

Winnetka resident Marc Hecht commented on the strategic plan and the tax levy.

Winnetka resident Jeffrey Liss commented on adding timeframes to agenda items.

XII. Adjourn to Closed Session

- Closed Session
5 ILCS 120/2(c)(1): To consider the appointment, employment, compensation, discipline, performance, or dismissal of a specific employee of the library district.

A MOTION to adjourn to closed session was made by Trustee Vandergrift.

The MOTION passed on voice vote and President Ruiz-Funes adjourned to closed session at 8:56 p.m.

XIII. Return to Open Session

The Board returned to Open Session at 9:50 p.m.

XIV. Adjournment

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

The MOTION passed on a voice vote and President Ruiz-Funes adjourned the meeting at 9:51 p.m.

Respectfully submitted,

Nicola White
Recording Secretary

_____ Jean-Paul Ruiz-Funes, President

_____ Thomas Sundell, Secretary

Winnetka-Northfield Public Library District

All Funds Summary

For the 5 Months Ended November 30, 2021

Ideal 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>
Revenues					
Library Fund	4,021,186.25	1,675,494.27	1,843,774.41	45.85 %	168,280.14
IMRF Fund	176,750.00	73,645.83	81,286.78	45.99 %	7,640.95
FICA Fund	131,300.00	54,708.33	60,384.47	45.99 %	5,676.14
Building Fund	403,994.00	168,330.83	185,795.57	45.99 %	17,464.74
Unemployment Fund	2,020.00	841.67	929.00	45.99 %	87.33
Total Revenues	<u>4,735,250.25</u>	<u>1,973,020.94</u>	<u>2,172,170.23</u>	<u>45.87 %</u>	<u>199,149.29</u>
Expenses					
Library Fund	3,859,150.00	1,607,979.17	1,838,878.66	47.65 %	230,899.49
IMRF Fund	102,750.00	42,812.50	51,228.71	49.86 %	8,416.21
FICA Fund	133,000.00	55,416.67	48,046.43	36.13 %	(7,370.24)
Building Fund	320,000.00	133,333.33	106,900.72	33.41 %	(26,432.61)
Unemployment Fund	10.00	4.17	0.00	0.00 %	(4.17)
Total Expenses	<u>4,414,910.00</u>	<u>1,839,545.83</u>	<u>2,045,054.52</u>	<u>46.32 %</u>	<u>205,508.69</u>
Total Revenues	4,735,250.25	1,973,020.94	2,172,170.23	45.87 %	199,149.29
Total Expenses	<u>4,414,910.00</u>	<u>1,839,545.83</u>	<u>2,045,054.52</u>	<u>46.32 %</u>	<u>(205,508.69)</u>
Excess Revenues less Expenses	<u>320,340.25</u>	<u>133,475.11</u>	<u>127,115.71</u>	<u>39.68 %</u>	<u>(6,359.40)</u>

Winnetka-Northfield Public Library District

Library Fund Summary

For the 5 Months Ended November 30, 2021

Ideal 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>
Operating Revenue					
Property Tax	3,786,490.00	1,577,704.17	1,741,395.01	45.99 %	163,690.84
Replacement Tax	30,000.00	12,500.00	26,873.78	89.58 %	14,373.78
Collections	130,196.25	54,248.44	60,110.33	46.17 %	5,861.89
Materials	6,500.00	2,708.33	3,113.00	47.89 %	404.67
Other Income	68,000.00	28,333.33	12,282.29	18.06 %	(16,051.04)
Total Operating Revenue	<u>4,021,186.25</u>	<u>1,675,494.27</u>	<u>1,843,774.41</u>	<u>45.85 %</u>	<u>168,280.14</u>
Operating Expenses					
Personnel	1,871,100.00	779,625.00	716,714.48	38.30 %	(62,910.52)
Administration	197,400.00	82,250.00	97,192.31	49.24 %	14,942.31
Utilities	91,400.00	38,083.33	29,247.80	32.00 %	(8,835.53)
IT Services	163,000.00	67,916.67	67,910.37	41.66 %	(6.30)
Public Relations	43,000.00	17,916.67	18,125.40	42.15 %	208.73
Library Materials - Adult	519,000.00	216,250.00	243,909.12	47.00 %	27,659.12
Library Materials - Youth	75,000.00	31,250.00	34,038.73	45.38 %	2,788.73
Programs	69,250.00	28,854.17	30,543.91	44.11 %	1,689.74
Capital	830,000.00	345,833.33	601,196.54	72.43 %	255,363.21
Total Operating Expenses	<u>3,859,150.00</u>	<u>1,607,979.17</u>	<u>1,838,878.66</u>	<u>47.65 %</u>	<u>230,899.49</u>
Total Revenues	4,021,186.25	1,675,494.27	1,843,774.41	45.85 %	168,280.14
Total Expenses	<u>3,859,150.00</u>	<u>1,607,979.17</u>	<u>1,838,878.66</u>	<u>47.65 %</u>	<u>230,899.49</u>
Excess Revenues less Expenses	<u>162,036.25</u>	<u>67,515.10</u>	<u>4,895.75</u>	<u>3.02 %</u>	<u>(62,619.35)</u>

Winnetka-Northfield Public Library District

Statement of Revenues and Expenditures - Modified Cash Basis

For the 5 Months Ended November 30, 2021

Ideal 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>
LIBRARY FUND					
Revenues					
Taxes					
Property Taxes Collections	3,786,490.00	1,577,704.17	1,741,395.01	45.99 %	163,690.84
Replacement Tax	30,000.00	12,500.00	26,873.78	89.58 %	14,373.78
Total Taxes	<u>3,816,490.00</u>	<u>1,590,204.17</u>	<u>1,768,268.79</u>	<u>46.33 %</u>	<u>178,064.62</u>
Collections					
Per Capita Grant	21,696.25	9,040.10	27,232.58	125.52 %	18,192.48
Kenilworth Services	105,000.00	43,750.00	31,118.00	29.64	(12,632.00)
Fines - Winnetka	0.00	0.00	333.85	0.00	333.85
Studio Fees	1,000.00	416.67	418.85	41.89	2.18
Lost/Damaged Mat.-Winnetka	2,500.00	1,041.67	1,007.05	40.28	(34.62)
Total Collections	<u>130,196.25</u>	<u>54,248.44</u>	<u>60,110.33</u>	<u>46.17 %</u>	<u>5,861.89</u>
Materials					
Copy/Printing - Winnetka	5,000.00	2,083.33	3,113.00	62.26 %	1,029.67
Book Sales - Winnetka	1,500.00	625.00	0.00	0.00	(625.00)
Total Materials	<u>6,500.00</u>	<u>2,708.33</u>	<u>3,113.00</u>	<u>47.89 %</u>	<u>404.67</u>
Other Income					
Checking Interest Income	5,000.00	2,083.33	2,205.92	44.12 %	122.59
Byline Bank IMA Interest	45,000.00	18,750.00	2,761.79	6.14	(15,988.21)
Change on Investment Value	0.00	0.00	(516.12)	0.00	(516.12)
Money Market-Interest	0.00	0.00	6,794.73	0.00	6,794.73
Misc. Revenue - Winnetka	0.00	0.00	785.97	0.00	785.97
Gift Fund (over \$100)	500.00	208.33	250.00	50.00	41.67
Friends Donations	17,500.00	7,291.67	0.00	0.00	(7,291.67)
Total Other Income	<u>68,000.00</u>	<u>28,333.33</u>	<u>12,282.29</u>	<u>18.06 %</u>	<u>(16,051.04)</u>
Total Revenue	<u>4,021,186.25</u>	<u>1,675,494.27</u>	<u>1,843,774.41</u>	<u>45.85 %</u>	<u>168,280.14</u>

Winnetka-Northfield Public Library District

Statement of Revenues and Expenditures - Modified Cash Basis

For the 5 Months Ended November 30, 2021

Ideal Budget Percentage Spent: 41.67%

	Annual Budget	Prorated Budget	Year to Date Actual	% of Budget	Variance vs. Prorated Budget
LIBRARY FUND					
Expenses					
Personnel					
Salaries	1,620,000.00	675,000.00	628,377.85	38.79 %	(46,622.15)
Health Insurance	240,000.00	100,000.00	87,808.77	36.59	(12,191.23)
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)
Conferences	10,000.00	4,166.67	387.86	3.88	(3,778.81)
Flexible Spending Account	500.00	208.33	140.00	28.00	(68.33)
Total Personnel	1,871,100.00	779,625.00	716,714.48	38.30 %	(62,910.52)
Administration					
Audit Fees	12,400.00	5,166.67	9,700.00	78.23 %	4,533.33
Library Supplies	34,500.00	14,375.00	10,822.98	31.37	(3,552.02)
Office Supplies	7,000.00	2,916.67	2,350.89	33.58	(565.78)
Breakroom Supplies	2,000.00	833.33	758.36	37.92	(74.97)
Postage	3,200.00	1,333.33	499.96	15.62	(833.37)
Hospitality	1,500.00	625.00	878.30	58.55	253.30
Accounting and Bookkeeping	23,000.00	9,583.33	10,141.74	44.09	558.41
Legal Notices	3,500.00	1,458.33	2,247.00	64.20	788.67
Delivery Service	6,800.00	2,833.33	2,675.00	39.34	(158.33)
Payroll Services	9,000.00	3,750.00	3,510.86	39.01	(239.14)
Liability Insurance Costs	23,000.00	9,583.33	23,180.00	100.78	13,596.67
Board Expenses	1,000.00	416.67	43.69	4.37	(372.98)
Memberships	3,500.00	1,458.33	1,899.66	54.28	441.33
Staff Recognition/Events/Meetings	6,000.00	2,500.00	983.66	16.39	(1,516.34)
Legal	12,000.00	5,000.00	(940.20)	(7.84)	(5,940.20)
Building Appraisal	500.00	208.33	0.00	0.00	(208.33)
Other Consultations	5,000.00	2,083.33	13,262.14	265.24	11,178.81
Investment Fees	5,000.00	2,083.33	1,402.02	28.04	(681.31)
HR Consultant	38,000.00	15,833.33	13,876.25	36.52	(1,957.08)
Miscellaneous	500.00	208.33	(100.00)	(20.00)	(308.33)
Total Administration	197,400.00	82,250.00	97,192.31	49.24 %	14,942.31
Utilities					
Electricity - Winnetka	41,000.00	17,083.33	19,782.45	48.25 %	2,699.12
Water - Winnetka	3,500.00	1,458.33	783.98	22.40	(674.35)
Storm Sewer - Winnetka	1,600.00	666.67	532.64	33.29	(134.03)
Natural Gas - Winnetka	11,000.00	4,583.33	2,842.00	25.84	(1,741.33)
Telephone - Winnetka	16,800.00	7,000.00	251.47	1.50	(6,748.53)
Internet Services	17,500.00	7,291.67	5,055.26	28.89	(2,236.41)
Total Utilities	91,400.00	38,083.33	29,247.80	32.00 %	(8,835.53)
Information Technology					
CCS Operating	80,000.00	33,333.33	36,200.14	45.25 %	2,866.81
Software	23,000.00	9,583.33	21,735.71	94.50	12,152.38
LAN Management	50,000.00	20,833.33	9,644.68	19.29	(11,188.65)
Hardware	0.00	0.00	229.84	0.00	229.84
Technology - Website	10,000.00	4,166.67	100.00	1.00	(4,066.67)
Total Information Technology	163,000.00	67,916.67	67,910.37	41.66 %	(6.30)
Public Relations					

Winnetka-Northfield Public Library District

Statement of Revenues and Expenditures - Modified Cash Basis

For the 5 Months Ended November 30, 2021

Ideal Budget Percentage Spent: 41.67%

	Annual Budget	Prorated Budget	Year to Date Actual	% of Budget	Variance vs. Prorated Budget
LIBRARY FUND					
PR Promotional	7,000.00	2,916.67	4,461.64	63.74 %	1,544.97
PR Source/Mailers	23,000.00	9,583.33	10,617.24	46.16	1,033.91
PR Supplies	8,000.00	3,333.33	1,353.15	16.91	(1,980.18)
PR Marketing/Advertising	5,000.00	2,083.33	1,693.37	33.87	(389.96)
Total Public Relations	43,000.00	17,916.67	18,125.40	42.15 %	208.73
Library Materials - Adult					
Books-Fiction-Adult-Winnetka	79,000.00	32,916.67	29,532.70	37.38 %	(3,383.97)
Books-Non-Fiction-Adult-Winnetka	70,000.00	29,166.67	24,916.89	35.60	(4,249.78)
Periodicals-Winnetka	20,000.00	8,333.33	7,475.45	37.38	(857.88)
DVDs-Adult-Winnetka	38,000.00	15,833.33	11,616.28	30.57	(4,217.05)
Audio Books-Adult-Winnetka	17,000.00	7,083.33	6,465.42	38.03	(617.91)
Books-Digital-Winnetka	200,000.00	83,333.33	86,423.05	43.21	3,089.72
Online Database	95,000.00	39,583.33	77,479.33	81.56	37,896.00
Total Library Materials - Adult	519,000.00	216,250.00	243,909.12	47.00 %	27,659.12
Library Materials - Youth					
Books-Fiction-Juv-Winnetka	40,000.00	16,666.67	16,839.61	42.10 %	172.94
Books-Non-Fiction, Easy, & JH-Winnetka	14,000.00	5,833.33	6,481.05	46.29	647.72
DVDs-Juv-Winnetka	8,000.00	3,333.33	1,947.59	24.34	(1,385.74)
Audio Books-Juv-Winnetka	10,000.00	4,166.67	3,794.48	37.94	(372.19)
Video Games-Juv-Winnetka	3,000.00	1,250.00	4,976.00	165.87	3,726.00
Total Library Materials - Youth	75,000.00	31,250.00	34,038.73	45.38 %	2,788.73
Programs					
Summer Reading	8,000.00	3,333.33	6,420.00	80.25 %	3,086.67
OBTV	15,000.00	6,250.00	6,363.64	42.42	113.64
Programming - Studio	6,750.00	2,812.50	2,990.77	44.31	178.27
Programming - Youth	15,000.00	6,250.00	3,787.81	25.25	(2,462.19)
Programming - Adult	20,000.00	8,333.33	8,052.79	40.26	(280.54)
Studio Maintenance/Repair	4,500.00	1,875.00	2,928.90	65.09	1,053.90
Total Programs	69,250.00	28,854.17	30,543.91	44.11 %	1,689.74
Capital					
Capital Outlay	400,000.00	166,666.67	578,120.43	144.53 %	411,453.76
Building	250,000.00	104,166.67	3,619.25	1.45	(100,547.42)
Equipment/Furniture	100,000.00	41,666.67	5,826.48	5.83	(35,840.19)
Computer Equipment	80,000.00	33,333.33	13,630.38	17.04	(19,702.95)
Total Capital	830,000.00	345,833.33	601,196.54	72.43 %	255,363.21
Total Expenses	3,859,150.00	1,607,979.17	1,838,878.66	47.65 %	230,899.49
Excess Revenues less Expenses	162,036.25	67,515.10	4,895.75	3.02 %	(62,619.35)

Winnetka-Northfield Public Library District

Statement of Revenues and Expenditures - Modified Cash Basis

For the 5 Months Ended November 30, 2021

Ideal 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>
BUILDING FUND					
Revenues					
Property Taxes Collections-Building	403,994.00	168,330.83	185,795.57	45.99 %	17,464.74
Total Revenue	<u>403,994.00</u>	<u>168,330.83</u>	<u>185,795.57</u>	<u>45.99 %</u>	<u>17,464.74</u>
Expenses					
Northfield Lease	66,000.00	27,500.00	27,584.55	41.79 %	84.55
Janitorial Supplies	13,176.00	5,490.00	2,476.33	18.79	(3,013.67)
Snow Removal	8,960.00	3,733.33	0.00	0.00	(3,733.33)
Photocopier Leases	44,800.00	18,666.67	9,342.35	20.85	(9,324.32)
Phone Lease	10,752.00	4,480.00	0.00	0.00	(4,480.00)
Building Maintenance Service	123,200.00	51,333.33	45,000.00	36.53	(6,333.33)
Elevators	8,960.00	3,733.33	3,901.08	43.54	167.75
Landscaping	5,600.00	2,333.33	2,385.62	42.60	52.29
HVAC	11,200.00	4,666.67	5,324.58	47.54	657.91
Automatic Doors	3,920.00	1,633.33	1,400.00	35.71	(233.33)
Roof	672.00	280.00	0.00	0.00	(280.00)
Alarms	3,080.00	1,283.33	1,198.35	38.91	(84.98)
Equipment	4,480.00	1,866.67	202.50	4.52	(1,664.17)
Misc Services	<u>15,200.00</u>	<u>6,333.33</u>	<u>8,085.36</u>	<u>53.19</u>	<u>1,752.03</u>
Total Expenses	<u>320,000.00</u>	<u>133,333.33</u>	<u>106,900.72</u>	<u>33.41 %</u>	<u>(26,432.61)</u>
Excess Revenues less Expenses	<u>\$ 83,994.00</u>	<u>\$ 34,997.50</u>	<u>\$ 78,894.85</u>	<u>93.93 %</u>	<u>43,897.35</u>

Winnetka-Northfield Public Library District

Check Register

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
Vendor Checks						
AMANDA GARRITY				3341	11/11/21	<u>15.48</u>
10-0-5732	Staff Recognition/Events/Meetings	Treats for Lindsay Goldstein's last day	15.48			
Associated Electrical Contractors				3342	11/11/21	<u>202.50</u>
70-0-5782	Equipment	INV# 350073697	202.50			
ATA Group, LLP				3343	11/11/21	<u>3,200.00</u>
10-0-5101	Audit Fees	INV# 10235	3,200.00			
Cora Winnard				3344	11/11/21	<u>10.16</u>
10-0-4150	Lost/Damaged Materials	Refund	10.16			
Investor's Business Daily				3345	11/11/21	<u>349.00</u>
10-1-5342	Periodicals-Winnetka	Yearly Subscription Renewal	349.00			
Jo-Ann Stores, LLC				3346	11/11/21	<u>1,000.00</u>
10-1-5346	Online Database - Winnetka	INV# DMARVA22-416	1,000.00			
Michael Cianfrani				3347	11/11/21	<u>113.69</u>
10-0-5910	Studio Maintenance/Repair	Mileage Reimbursement	7.66			
10-0-5906	Programming - Studio	Dick Blick - Studio supplies	73.65			
10-0-5906	Programming - Studio	Amazon - Studio supplies	18.28			
10-0-5906	Programming - Studio	Amazon - Studio supplies	14.10			
Palos Heights Public Library				3348	11/11/21	<u>89.25</u>
10-0-5908	Programming - Adult	Chris Bohjalian author event	89.25			
Smarty Pants				3349	11/11/21	<u>499.00</u>
10-0-5907	Programming - Youth	Smarty Pants - The Big Balloon Show	499.00			
The Book Stall				3350	11/11/21	<u>214.36</u>
10-1-5340	Books-Fiction-Adult-Winnetka	INV# 384743	115.96			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	INV# 385303	22.40			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	INV# 385494	48.00			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	INV# 386208	28.00			
TK Elevators				3351	11/11/21	<u>1,950.54</u>
70-0-5749	Elevators	INV# 3006262619	1,950.54			
United States Treasury				3352	11/11/21	<u>3,639.95</u>
10-0-5110	Salaries	Employer ID: 36-6006161, 3/31/21, 941	3,639.95			
USA Today				3353	11/11/21	<u>91.13</u>
10-1-5342	Periodicals-Winnetka	05/01/21 - 06/03/21	91.13			
U.S. Postal Service				3354	11/15/21	<u>785.44</u>
10-0-5722	PR Source/Mailers	U.S. Postal Service - The Source	785.44			
Ivan Figueredo				3355	11/23/21	<u>210.00</u>

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10-0-5907	Programming - Youth	Learn & Play Chess	210.00			
Martina Jae Mathisen				3356	11/23/21	<u>250.00</u>
10-0-5908	Programming - Adult	'Twas the Night Before Christmas	250.00			
OpenGov, Inc				3357	11/23/21	<u>2,674.00</u>
10-0-5134	Software	INV# INV00005920	2,674.00			
Pioneer Press				3358	11/23/21	<u>36.00</u>
10-1-5342	Periodicals-Winnetka	ACCT# 168189160	36.00			
Raymond W. Johnson				3359	11/23/21	<u>150.00</u>
10-0-5908	Programming - Adult	Our Lady of Angels Fire	150.00			
Robert Mueller				3360	11/23/21	<u>175.00</u>
10-0-5908	Programming - Adult	Pearl Harbor - A Day of Infamy	175.00			
Sarah Okner				3361	11/23/21	<u>300.00</u>
10-0-5908	Programming - Adult	Life in a Japanese American Internment Camp	300.00			
Team One Repair, Inc.				3362	11/23/21	<u>175.00</u>
10-0-5120	Library Supplies	INV# 1210800	175.00			
Terrance M Lynch				3363	11/23/21	<u>300.00</u>
10-0-5908	Programming - Adult	Charles Dickens: A Tale with a Twist	300.00			
The Book Stall				3364	11/23/21	<u>46.36</u>
10-1-5341	Books-Non-Fiction-Adult-Winnetka	INV# 386604	23.96			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	INV# 387169	22.40			
City Wide of Chicago				16785	11/03/21	<u>9,000.00</u>
70-0-5748	Building Maintenance Service	INV# CON004617	9,000.00			
DE LAGE LANDEN FINANCIALSVC.				16786	11/03/21	<u>1,868.47</u>
70-0-5746	Photocopier Leases	INV# 74137650	1,868.47			
NewsBank				16787	11/03/21	<u>2,138.00</u>
10-1-5346	Online Database - Winnetka	INV# RN1014841	2,138.00			
DELTA DENTAL PLAN OF ILLINOIS				16788	11/03/21	<u>1,406.93</u>
10-0-5111	Health Insurance	INV# 1499854	1,406.93			
COOPERATIVE COMPUTER SERVICES				16789	11/03/21	<u>19,927.77</u>
10-0-5132	CCS Operating	INV# 1921	19,927.77			
Warehouse Direct				16790	11/03/21	<u>495.03</u>
70-0-5725	Janitorial Supplies	INV# 5077293-0	238.28			
70-0-5725	Janitorial Supplies	INV# 5072209-0	256.75			
IMPACT NETWORKING				16791	11/03/21	<u>365.00</u>
10-0-5121	Office Supplies	INV# 2300480	365.00			
CIVICTechnologies				16792	11/03/21	<u>3,060.00</u>

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-0-5743	Other Consultations	INV# WN08	3,060.00			
VALUE LINE PUBLISHING LLC				16793	11/03/21	<u>6,025.00</u>
10-1-5346	Online Database - Winnetka	INV# KF-759040-2111	6,025.00			
Baker & Taylor				16794	11/03/21	<u>1,773.18</u>
10-0-5120	Library Supplies	Baker & Taylor	35.08			
10-0-5120	Library Supplies	Baker & Taylor	20.33			
10-0-5120	Library Supplies	Baker & Taylor	23.14			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	335.20			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	521.67			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	284.25			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	170.31			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Baker & Taylor	305.34			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Baker & Taylor	77.86			
Midwest Tape				16795	11/03/21	<u>1,755.45</u>
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	10.00			
10-0-5120	Library Supplies	Midwest Tape	10.00			
10-0-5120	Library Supplies	Midwest Tape	17.50			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	12.50			
10-0-5120	Library Supplies	Midwest Tape	10.00			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	14.90			
10-0-5120	Library Supplies	Midwest Tape	15.00			
10-0-5120	Library Supplies	Midwest Tape	19.90			
10-0-5120	Library Supplies	Midwest Tape	7.50			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	89.97			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	17.24			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	41.23			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	44.98			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	41.23			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	26.24			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	115.45			
10-1-5344	Audio Books-Adult-Winnetka	Midwest Tape	226.94			
10-1-5344	Audio Books-Adult-Winnetka	Midwest Tape	39.99			
10-1-5344	Audio Books-Adult-Winnetka	Midwest Tape	164.96			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-1-5444	Audio Books-Juv-Winnetka	Midwest Tape	22.99			
10-1-5444	Audio Books-Juv-Winnetka	Midwest Tape	47.99			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	167.93			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	125.20			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	14.99			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	17.24			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	77.22			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	138.68			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	20.22			
10-2-5344	Audio Books-Adult-Northfield	Midwest Tape	84.98			
10-2-5344	Audio Books-Adult-Northfield	Midwest Tape	69.98			
Baker & Taylor				16796	11/03/21	<u>2,247.99</u>
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	223.79			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	12.74			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	212.52			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	10.73			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	24.22			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	10.16			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	13.49			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	13.49			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	10.16			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	36.76			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	49.11			
10-0-5120	Library Supplies	Baker & Taylor	13.10			
10-0-5120	Library Supplies	Baker & Taylor	29.74			
10-0-5120	Library Supplies	Baker & Taylor	1.57			
10-0-5120	Library Supplies	Baker & Taylor	1.04			
10-0-5120	Library Supplies	Baker & Taylor	2.10			
10-0-5120	Library Supplies	Baker & Taylor	0.74			
10-0-5120	Library Supplies	Baker & Taylor	0.05			
10-0-5120	Library Supplies	Baker & Taylor	0.74			
10-0-5120	Library Supplies	Baker & Taylor	0.76			
10-0-5120	Library Supplies	Baker & Taylor	1.06			
10-0-5120	Library Supplies	Baker & Taylor	16.66			
10-0-5120	Library Supplies	Baker & Taylor	29.53			
10-0-5120	Library Supplies	Baker & Taylor	13.93			
10-0-5120	Library Supplies	Baker & Taylor	1.05			
10-0-5120	Library Supplies	Baker & Taylor	30.76			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	112.52			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	329.00			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	220.34			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	195.10			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	152.86			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	213.77			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	203.19			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	47.43			
10-1-5441	Books-Non-Fiction, Easy, & JH-Winnetka	Baker & Taylor	9.03			
10-2-5441	Books-Non-Fiction, Easy, & JH-Northfield	Baker & Taylor	4.75			
Midwest Tape				16797	11/03/21	<u>1,337.32</u>
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	4.90			
10-0-5120	Library Supplies	Midwest Tape	39.90			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	17.50			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	10.00			
10-0-5120	Library Supplies	Midwest Tape	10.00			
10-0-5120	Library Supplies	Midwest Tape	15.00			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	23.24			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	29.99			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	29.99			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	13.49			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	131.93			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	52.49			
10-1-5344	Audio Books-Adult-Winnetka	Midwest Tape	74.98			
10-1-5344	Audio Books-Adult-Winnetka	Midwest Tape	149.96			
10-1-5344	Audio Books-Adult-Winnetka	Midwest Tape	39.99			
10-1-5443	DVDs-Juv-Winnetka	Midwest Tape	25.48			
10-1-5444	Audio Books-Juv-Winnetka	Midwest Tape	50.99			
10-1-5444	Audio Books-Juv-Winnetka	Midwest Tape	31.98			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	119.96			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	11.24			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	7.49			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	308.10			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	18.74			
10-2-5344	Audio Books-Adult-Northfield	Midwest Tape	79.98			
Baker & Taylor				16798	11/03/21	<u>7,393.17</u>

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10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	7.49			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	27.73			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	13.49			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	10.16			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	12.74			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	26.23			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	37.14			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	67.17			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	134.98			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	273.75			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	13.49			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	235.25			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	55.46			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	13.49			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	95.88			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	13.49			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	13.49			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	13.49			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	14.24			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	7.49			
10-0-5120	Library Supplies	Baker & Taylor	20.06			
10-0-5120	Library Supplies	Baker & Taylor	1.06			
10-0-5120	Library Supplies	Baker & Taylor	2.11			
10-0-5120	Library Supplies	Baker & Taylor	0.74			
10-0-5120	Library Supplies	Baker & Taylor	1.06			
10-0-5120	Library Supplies	Baker & Taylor	1.06			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	632.46			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	209.50			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	258.40			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	203.18			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	255.57			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	185.06			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	14.68			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	29.94			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	76.24			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Baker & Taylor	733.38			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Baker & Taylor	359.07			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Baker & Taylor	311.58			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Baker & Taylor	359.30			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Baker & Taylor	845.63			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Baker & Taylor	319.93			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Baker & Taylor	31.64			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Baker & Taylor	188.38			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Baker & Taylor	200.55			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Baker & Taylor	65.70			
10-1-5441	Books-Non-Fiction, Easy, & JH-Winnetka	Baker & Taylor	151.22			
10-1-5441	Books-Non-Fiction, Easy, & JH-Winnetka	Baker & Taylor	283.97			
10-1-5441	Books-Non-Fiction, Easy, & JH-Winnetka	Baker & Taylor	9.74			
10-2-5441	Books-Non-Fiction, Easy, & JH-Northfield	Baker & Taylor	9.74			
10-2-5441	Books-Non-Fiction, Easy, & JH-Northfield	Baker & Taylor	111.56			
10-2-5441	Books-Non-Fiction, Easy, & JH-Northfield	Baker & Taylor	107.34			
10-0-5120	Library Supplies	Baker & Taylor	2.11			
10-0-5120	Library Supplies	Baker & Taylor	0.76			
10-0-5120	Library Supplies	Baker & Taylor	2.17			
10-0-5120	Library Supplies	Baker & Taylor	13.19			
10-0-5120	Library Supplies	Baker & Taylor	33.88			
10-0-5120	Library Supplies	Baker & Taylor	22.56			
10-0-5120	Library Supplies	Baker & Taylor	0.76			
10-0-5120	Library Supplies	Baker & Taylor	30.22			
10-0-5120	Library Supplies	Baker & Taylor	12.26			
10-0-5120	Library Supplies	Baker & Taylor	32.89			
10-0-5120	Library Supplies	Baker & Taylor	5.23			
10-0-5120	Library Supplies	Baker & Taylor	19.29			
10-0-5120	Library Supplies	Baker & Taylor	20.46			
10-0-5120	Library Supplies	Baker & Taylor	14.54			
10-0-5120	Library Supplies	Baker & Taylor	3.18			
10-0-5120	Library Supplies	Baker & Taylor	16.79			
10-0-5120	Library Supplies	Baker & Taylor	16.20			
10-0-5120	Library Supplies	Baker & Taylor	12.56			
10-0-5120	Library Supplies	Baker & Taylor	43.73			
10-0-5120	Library Supplies	Baker & Taylor	23.89			
Midwest Tape				16799	11/03/21	<u>1,487.58</u>
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	7.50			
10-0-5120	Library Supplies	Midwest Tape	15.00			
10-0-5120	Library Supplies	Midwest Tape	37.50			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	47.50			
10-0-5120	Library Supplies	Midwest Tape	2.50			

Winnetka-Northfield Public Library District

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-0-5120	Library Supplies	Midwest Tape	10.00			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	10.00			
10-0-5120	Library Supplies	Midwest Tape	10.00			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	10.00			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	10.00			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	74.97			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	48.73			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	59.98			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	106.44			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	14.99			
10-1-5344	Audio Books-Adult-Winnetka	Midwest Tape	29.99			
10-1-5344	Audio Books-Adult-Winnetka	Midwest Tape	39.99			
10-1-5344	Audio Books-Adult-Winnetka	Midwest Tape	69.98			
10-1-5443	DVDs-Juv-Winnetka	Midwest Tape	16.49			
10-2-5443	DVDs-Juv-Northfield	Midwest Tape	11.24			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	331.31			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	78.71			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	230.21			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	38.97			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	56.23			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	54.36			
10-2-5344	Audio Books-Adult-Northfield	Midwest Tape	39.99			
Baker & Taylor				16800	11/03/21	<u>1,025.63</u>
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	243.76			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	81.89			
10-0-5120	Library Supplies	Baker & Taylor	27.28			
10-0-5120	Library Supplies	Baker & Taylor	14.32			
10-0-5120	Library Supplies	Baker & Taylor	18.07			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	203.16			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	91.09			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Baker & Taylor	201.49			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Baker & Taylor	144.57			
Midwest Tape				16801	11/03/21	<u>14.95</u>
10-1-5344	Audio Books-Adult-Winnetka	Midwest Tape	14.95			
Lauterbach & Amen, LLP				16802	11/03/21	<u>860.00</u>
10-0-5131	Accounting and Bookkeeping	INV# 59616	860.00			
NCPERS GROUP LIFE INS.				16815	11/17/21	<u>32.00</u>
10-0-5111	Health Insurance	INV# 5130112021	16.00			
10-0-5111	Health Insurance	INV# 5130102021	16.00			

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MERCHANTS DELIVERY SERVICE				16816	11/17/21	<u>525.00</u>
10-0-5138	Delivery Service	21 Days book transfer	525.00			
QUILL CORPORATION				16817	11/17/21	<u>69.07</u>
10-0-5121	Office Supplies	INV# 20859578	12.99			
10-0-5122	Breakroom Supplies	INV# 20490717	56.08			
VILLAGE OF NORTHFIELD				16818	11/17/21	<u>11,033.82</u>
70-2-5159	Northfield Lease	INV# 0921LIB	5,516.91			
70-2-5159	Northfield Lease	INV# 0921LIB	5,516.91			
Warehouse Direct				16819	11/17/21	<u>468.20</u>
10-0-5884	Equipment/Furniture	INV# 5083694-0	180.75			
10-0-5884	Equipment/Furniture	INV# 5076251-0	287.45			
City Wide of Chicago				16820	11/17/21	<u>12,211.59</u>
10-0-5882	Building	INV# 42025000469	944.25			
10-0-5882	Building	INV# 42025000582	375.00			
70-0-5748	Building Maintenance Service	INV# 32025000606	9,000.00			
70-0-5799	Misc Services	INV# 42025000701	186.57			
70-0-5799	Misc Services	INV# 42025000714	512.44			
70-0-5799	Misc Services	INV# 42025000700	793.33			
70-0-5799	Misc Services	INV# 42025000705	400.00			
HOOPLA (MIDWEST TAPE)				16821	11/17/21	<u>2,075.74</u>
10-1-5345	Books-Digital-Winnetka	INV# 501209733	2,075.74			
HR Source				16822	11/17/21	<u>3,761.25</u>
10-0-5745	HR Consultant	INV# 14800	3,761.25			
Kanopy				16823	11/17/21	<u>607.00</u>
10-1-5345	Books-Digital-Winnetka	INV# 271545-PPU	607.00			
Lauterbach & Amen, LLP				16824	11/17/21	<u>1,667.00</u>
10-0-5131	Accounting and Bookkeeping	INV# 60730	1,667.00			
OVERDRIVE INC.				16825	11/17/21	<u>12,384.98</u>
10-1-5345	Books-Digital-Winnetka	INV# 01018MA21440541	2,200.04			
10-1-5345	Books-Digital-Winnetka	INV# 01018CP21439303	3,729.36			
10-1-5345	Books-Digital-Winnetka	INV# 01018MA21437800	6,455.58			
Shales McNutt Construction				16826	11/17/21	<u>157,826.00</u>
10-0-5800	Capital Outlay	10/1/21 - 10/31/21	32,247.00			
10-0-5800	Capital Outlay	10/1/21 - 10/31/21	125,579.00			
CDW-G				16827	11/17/21	<u>3,390.00</u>
10-0-5885	Computer Equipment	INV# N183587	3,390.00			
ANTHONY SCOPELLITI LANDSCAPING, INC.				16828	11/17/21	<u>420.00</u>
70-0-5750	Landscaping	INV# 23630	420.00			
VILLAGE OF WINNETKA				16829	11/17/21	<u>22,362.49</u>
10-0-5111	Health Insurance	INV# 2021-00000011	22,362.49			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
Baker & Taylor				16830	11/17/21	<u>1,251.99</u>
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	90.21			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	114.78			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	410.89			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	81.93			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Baker & Taylor	201.57			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Baker & Taylor	280.58			
10-0-5120	Library Supplies	Baker & Taylor	25.78			
10-0-5120	Library Supplies	Baker & Taylor	17.92			
10-0-5120	Library Supplies	Baker & Taylor	28.33			
Midwest Tape				16831	11/17/21	<u>41.23</u>
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	29.99			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	11.24			
Baker & Taylor				16832	11/17/21	<u>962.11</u>
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	10.14			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	40.47			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	11.24			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	13.49			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	12.74			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	14.24			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	12.74			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	38.64			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	12.74			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	24.73			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	13.49			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	27.73			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Baker & Taylor	541.79			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Baker & Taylor	142.38			
10-0-5120	Library Supplies	Baker & Taylor	1.41			
10-0-5120	Library Supplies	Baker & Taylor	2.12			
10-0-5120	Library Supplies	Baker & Taylor	1.06			
10-0-5120	Library Supplies	Baker & Taylor	1.05			
10-0-5120	Library Supplies	Baker & Taylor	1.06			
10-0-5120	Library Supplies	Baker & Taylor	1.06			
10-0-5120	Library Supplies	Baker & Taylor	1.05			
10-0-5120	Library Supplies	Baker & Taylor	2.86			
10-0-5120	Library Supplies	Baker & Taylor	1.05			
10-0-5120	Library Supplies	Baker & Taylor	0.36			
10-0-5120	Library Supplies	Baker & Taylor	3.17			
10-0-5120	Library Supplies	Baker & Taylor	0.74			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-0-5120	Library Supplies	Baker & Taylor	28.56			
Midwest Tape				16833	11/17/21	<u>1,911.73</u>
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	36.71			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	96.71			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	14.24			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	194.89			
10-1-5344	Audio Books-Adult-Winnetka	Midwest Tape	71.99			
10-1-5344	Audio Books-Adult-Winnetka	Midwest Tape	214.95			
10-1-5344	Audio Books-Adult-Winnetka	Midwest Tape	69.98			
10-1-5443	DVDs-Juv-Winnetka	Midwest Tape	46.48			
10-1-5443	DVDs-Juv-Winnetka	Midwest Tape	80.96			
10-1-5444	Audio Books-Juv-Winnetka	Midwest Tape	95.98			
10-1-5444	Audio Books-Juv-Winnetka	Midwest Tape	51.99			
10-1-5444	Audio Books-Juv-Winnetka	Midwest Tape	59.99			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	29.90			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	22.50			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	10.00			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	12.50			
10-0-5120	Library Supplies	Midwest Tape	7.50			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	7.50			
10-0-5120	Library Supplies	Midwest Tape	22.10			
10-0-5120	Library Supplies	Midwest Tape	14.90			
10-0-5120	Library Supplies	Midwest Tape	17.50			
10-0-5120	Library Supplies	Midwest Tape	10.00			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	137.16			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	92.95			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	151.45			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	37.48			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	7.49			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	15.99			
10-2-5344	Audio Books-Adult-Northfield	Midwest Tape	134.97			
10-2-5344	Audio Books-Adult-Northfield	Midwest Tape	109.97			
Baker & Taylor				16834	11/17/21	<u>4,383.92</u>
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	10.16			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	27.73			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	13.49			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	52.49			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	10.14			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	13.49			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	160.72			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	14.24			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	10.16			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	40.21			
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	160.52			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	44.43			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	34.54			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	32.75			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	64.29			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	23.65			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	329.76			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	140.11			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	383.57			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	304.11			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	150.38			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	195.49			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Baker & Taylor	14.85			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Baker & Taylor	580.58			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Baker & Taylor	403.68			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Baker & Taylor	129.34			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Baker & Taylor	190.11			
10-1-5441	Books-Non-Fiction, Easy, & JH-Winnetka	Baker & Taylor	202.40			
10-1-5441	Books-Non-Fiction, Easy, & JH-Winnetka	Baker & Taylor	166.60			
10-2-5441	Books-Non-Fiction, Easy, & JH-Northfield	Baker & Taylor	58.72			
10-2-5441	Books-Non-Fiction, Easy, & JH-Northfield	Baker & Taylor	200.84			
10-0-5120	Library Supplies	Baker & Taylor	1.04			
10-0-5120	Library Supplies	Baker & Taylor	0.76			
10-0-5120	Library Supplies	Baker & Taylor	4.22			
10-0-5120	Library Supplies	Baker & Taylor	4.28			
10-0-5120	Library Supplies	Baker & Taylor	3.23			
10-0-5120	Library Supplies	Baker & Taylor	1.06			
10-0-5120	Library Supplies	Baker & Taylor	1.04			
10-0-5120	Library Supplies	Baker & Taylor	6.39			

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-0-5120	Library Supplies	Baker & Taylor	15.16			
10-0-5120	Library Supplies	Baker & Taylor	31.75			
10-0-5120	Library Supplies	Baker & Taylor	11.09			
10-0-5120	Library Supplies	Baker & Taylor	27.99			
10-0-5120	Library Supplies	Baker & Taylor	21.21			
10-0-5120	Library Supplies	Baker & Taylor	19.12			
10-0-5120	Library Supplies	Baker & Taylor	30.87			
10-0-5120	Library Supplies	Baker & Taylor	2.84			
10-0-5120	Library Supplies	Baker & Taylor	1.06			
10-0-5120	Library Supplies	Baker & Taylor	3.17			
10-0-5120	Library Supplies	Baker & Taylor	1.04			
10-0-5120	Library Supplies	Baker & Taylor	7.41			
10-0-5120	Library Supplies	Baker & Taylor	25.64			
Midwest Tape				16835	11/17/21	<u>1,621.34</u>
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	14.99			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	144.69			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	14.99			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	13.49			
10-1-5344	Audio Books-Adult-Winnetka	Midwest Tape	64.98			
10-1-5443	DVDs-Juv-Winnetka	Midwest Tape	11.24			
10-1-5443	DVDs-Juv-Winnetka	Midwest Tape	59.98			
10-1-5444	Audio Books-Juv-Winnetka	Midwest Tape	139.97			
10-1-5444	Audio Books-Juv-Winnetka	Midwest Tape	67.99			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	17.20			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	7.50			
10-0-5120	Library Supplies	Midwest Tape	19.80			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	39.90			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	20.00			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	7.50			
10-0-5120	Library Supplies	Midwest Tape	32.50			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	103.46			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	29.97			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	11.24			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	179.19			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	341.10			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	146.19			
10-2-5344	Audio Books-Adult-Northfield	Midwest Tape	39.99			
10-2-5344	Audio Books-Adult-Northfield	Midwest Tape	60.98			
Baker & Taylor				16836	11/17/21	<u>1,782.62</u>
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	284.97			

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10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	99.01			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Baker & Taylor	994.49			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Baker & Taylor	329.64			
10-0-5120	Library Supplies	Baker & Taylor	60.43			
10-0-5120	Library Supplies	Baker & Taylor	14.08			
BIBLIOTHECA, LLC				16837	11/30/21	<u>1,093.14</u>
10-1-5345	Books-Digital-Winnetka	INV# INV-US49307	1,093.14			
Warehouse Direct				16838	11/30/21	<u>334.78</u>
70-0-5725	Janitorial Supplies	INV# 5104306-0	210.54			
70-0-5725	Janitorial Supplies	INV# 5100651-0	124.24			
DE LAGE LANDEN FINANCIALSVCS.				16839	11/30/21	<u>1,868.47</u>
70-0-5746	Photocopier Leases	INV# 74471858	1,868.47			
City Wide of Chicago				16840	11/30/21	<u>2,300.00</u>
10-0-5882	Building	INV# 42025000735	2,300.00			
CDW-G				16841	11/30/21	<u>59.00</u>
10-0-5885	Computer Equipment	INV# N615396	59.00			
Batteries Plus LLC				16842	11/30/21	<u>13.49</u>
70-0-5725	Janitorial Supplies	INV# P45897624	13.49			
DELTA DENTAL PLAN OF ILLINOIS				16843	11/30/21	<u>1,322.03</u>
10-0-5111	Health Insurance	INV# 1509145	1,322.03			
QUILL CORPORATION				16844	11/30/21	<u>33.72</u>
10-0-5122	Breakroom Supplies	INV# 21045436	14.44			
10-0-5122	Breakroom Supplies	INV# 21062815	19.28			
Ntiva				16845	11/30/21	<u>2,400.67</u>
10-0-5135	LAN Management	INV# 37785	2,400.67			
VOGUE PRINTERS				16846	11/30/21	<u>4,483.00</u>
10-0-5722	PR Source/Mailers	INV# 17191	4,483.00			
Baker & Taylor				16847	11/30/21	<u>2,082.07</u>
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	59.62			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	284.97			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	172.52			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	242.40			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	228.34			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	129.99			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	340.25			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	70.49			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	99.01			

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
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Baker & Taylor	226.73			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Baker & Taylor	116.99			
10-0-5120	Library Supplies	Baker & Taylor	5.75			
10-0-5120	Library Supplies	Baker & Taylor	16.99			
10-0-5120	Library Supplies	Baker & Taylor	14.08			
10-0-5120	Library Supplies	Baker & Taylor	17.93			
10-0-5120	Library Supplies	Baker & Taylor	34.86			
10-0-5120	Library Supplies	Baker & Taylor	21.15			
Midwest Tape				16848	11/30/21	<u>1,939.78</u>
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	69.72			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	26.24			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	85.46			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	52.46			
10-2-5343	DVDs-Adult-Northfield	Midwest Tape	67.47			
10-1-5344	Audio Books-Adult-Winnetka	Midwest Tape	135.97			
10-1-5344	Audio Books-Adult-Winnetka	Midwest Tape	145.96			
10-1-5344	Audio Books-Adult-Winnetka	Midwest Tape	63.99			
10-1-5443	DVDs-Juv-Winnetka	Midwest Tape	44.98			
10-1-5443	DVDs-Juv-Winnetka	Midwest Tape	59.98			
10-2-5443	DVDs-Juv-Northfield	Midwest Tape	22.49			
10-2-5443	DVDs-Juv-Northfield	Midwest Tape	59.98			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	9.90			
10-0-5120	Library Supplies	Midwest Tape	10.00			
10-0-5120	Library Supplies	Midwest Tape	5.00			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	12.50			
10-0-5120	Library Supplies	Midwest Tape	22.50			
10-0-5120	Library Supplies	Midwest Tape	15.00			
10-0-5120	Library Supplies	Midwest Tape	35.00			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-0-5120	Library Supplies	Midwest Tape	10.00			
10-0-5120	Library Supplies	Midwest Tape	7.50			
10-0-5120	Library Supplies	Midwest Tape	14.80			
10-0-5120	Library Supplies	Midwest Tape	14.90			
10-0-5120	Library Supplies	Midwest Tape	10.00			
10-0-5120	Library Supplies	Midwest Tape	7.50			
10-0-5120	Library Supplies	Midwest Tape	12.50			
10-0-5120	Library Supplies	Midwest Tape	2.50			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	26.24			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	5.24			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	99.70			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	283.36			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	137.94			
10-1-5343	DVDs-Adult-Winnetka	Midwest Tape	71.07			
10-2-5344	Audio Books-Adult-Northfield	Midwest Tape	231.94			
10-2-5344	Audio Books-Adult-Northfield	Midwest Tape	44.99			

Winnetka-Northfield Public Library District

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
Baker & Taylor				16849	11/30/21	<u>2,832.88</u>
10-1-5440	Books-Fiction-Juv-Winnetka	Baker & Taylor	110.96			
10-2-5440	Books-Fiction-Juv-Northfield	Baker & Taylor	9.60			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	670.11			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	295.05			
10-1-5340	Books-Fiction-Adult-Winnetka	Baker & Taylor	283.95			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	130.85			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	256.17			
10-2-5340	Books-Fiction-Adult-Northfield	Baker & Taylor	120.56			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Baker & Taylor	250.16			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Baker & Taylor	339.56			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Baker & Taylor	14.85			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Baker & Taylor	89.27			
10-2-5341	Books-Non-Fiction-Adult-Northfield	Baker & Taylor	121.46			
10-0-5120	Library Supplies	Baker & Taylor	10.05			
10-0-5120	Library Supplies	Baker & Taylor	25.39			
10-0-5120	Library Supplies	Baker & Taylor	22.95			
10-0-5120	Library Supplies	Baker & Taylor	14.84			
10-0-5120	Library Supplies	Baker & Taylor	18.61			
10-0-5120	Library Supplies	Baker & Taylor	48.49			
CALL ONE				16850	11/30/21	<u>62.62</u>
10-1-5175	Telephone - Winnetka	CALL ONE	62.62			
NORTH SHORE GAS				16851	11/30/21	<u>821.37</u>
10-1-5174	Natural Gas - Winnetka	NORTH SHORE GAS	821.37			
COMCAST				16852	11/30/21	<u>69.95</u>
10-0-5176	Internet Services	COMCAST	69.95			
NICOR				16853	11/30/21	<u>88.52</u>
10-2-5174	Natural Gas - Northfield	NICOR	88.52			
COMCAST				16854	11/30/21	<u>294.95</u>
10-0-5176	Internet Services	COMCAST	294.95			
PITNEY BOWES				16855	11/30/21	<u>100.00</u>
10-0-5123	Postage	PITNEY BOWES	100.00			
NATIONWIDE RETIREMENT SOLUTIONS				16856	11/30/21	<u>1,375.00</u>
10-0-2040	457 withholding	NATIONWIDE RETIREMENT SOLUTIONS	1,375.00			
NATIONWIDE RETIREMENT SOLUTIONS				16857	11/30/21	<u>1,375.00</u>
10-0-2040	457 withholding	NATIONWIDE RETIREMENT SOLUTIONS	1,375.00			

Winnetka-Northfield Public Library District

Check Register

All Bank Accounts

November 1, 2021 - November 30, 2021

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
COMED				16858	11/30/21	<u>497.75</u>
10-0-5171	Electricity	COMED	497.75			
VILLAGE OF WINNETKA				16859	11/30/21	<u>3,543.40</u>
10-1-5171	Electricity - Winnetka	VILLAGE OF WINNETKA	58.00			
10-1-5171	Electricity - Winnetka	VILLAGE OF WINNETKA	2,749.27			
10-1-5171	Electricity - Winnetka	VILLAGE OF WINNETKA	306.24			
10-1-5171	Electricity - Winnetka	VILLAGE OF WINNETKA	81.66			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	75.60			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	80.75			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	21.55			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	35.17			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	2.00			
10-1-5173	Storm Sewer - Winnetka	VILLAGE OF WINNETKA	133.16			
First Bankcard				16860	11/30/21	<u>9,619.90</u>
10-0-5910	Studio Maintenance/Repair	Kline - B&H Photo - photo ink	332.91			
10-0-5910	Studio Maintenance/Repair	Kline - Quilter's Destination - machine repair	114.98			
10-0-5910	Studio Maintenance/Repair	Kline - Amazon - embroidery machine and supplies	887.85			
10-0-5910	Studio Maintenance/Repair	Kline - Amazon - stabilizer for new embroidery machine	10.99			
70-0-5725	Janitorial Supplies	Dombrowski - Amazon - child-sized facemasks	33.98			
10-1-5440	Books-Fiction-Juv-Winnetka	Garrity - Amazon - youth fiction book	28.78			
10-1-5440	Books-Fiction-Juv-Winnetka	Garrity - Amazon - board book	14.69			
10-1-5440	Books-Fiction-Juv-Winnetka	Garrity - Amazon - youth fiction book	15.49			
10-0-5724	PR Marketing/Advertising	Quish - Peets Coffee - gift card	25.00			
10-0-5724	PR Marketing/Advertising	Quish - Fred's Garage - gift card	50.00			
10-0-5724	PR Marketing/Advertising	Quish - Facebook - ad	62.00			
10-0-5724	PR Marketing/Advertising	Quish - Vistaprint - bookmarks	98.78			
10-0-5724	PR Marketing/Advertising	Volny - Mariano's - outreach event	25.25			
10-0-5731	Memberships	Garrity - EventCombous - professional development	43.66			
10-0-5884	Equipment/Furniture	Swenson - ProjectorSC - new screen for Northfield	442.00			
10-0-5884	Equipment/Furniture	Dombrowski - Amazon - lamp	23.98			
10-0-5885	Computer Equipment	Swenson - Amazon - bag for Northfield projector	39.38			
10-0-5885	Computer Equipment	Swenson - Epson - new projector for Northfield	1,999.00			
10-1-5445	Video Games-Juv-Winnetka	Garrity - Amazon - video game collection	59.88			
10-1-5445	Video Games-Juv-Winnetka	Garrity - Amazon - video game collection	79.87			
10-1-5445	Video Games-Juv-Winnetka	Garrity - Amazon - video game collection	34.99			
10-1-5445	Video Games-Juv-Winnetka	Garrity - Amazon - video game collection	29.88			
10-0-5177	Technology - Website	Swenson - Linode - website hosting and backup	25.00			
10-0-5716	OBTV	Quish - Morning Gloary - flowers for OBTV	79.00			
10-0-5721	PR Promotional	Quish - Amazon - spooky rings for outreach event	49.95			
10-0-5723	PR Supplies	Quish - Amazon - fram for occupancy sign	11.89			

Winnetka-Northfield Public Library District

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-0-5723	PR Supplies	Quish - B&H - roll paper for big printer	339.99			
10-0-5723	PR Supplies	Quish - B&H - refund for taxes	-28.07			
10-1-5340	Books-Fiction-Adult-Winnetka	Mall - Amazon - materials	39.98			
10-1-5340	Books-Fiction-Adult-Winnetka	Mall - Amazon - materials	24.99			
10-1-5340	Books-Fiction-Adult-Winnetka	Mall - Amazon - materials	14.00			
10-1-5340	Books-Fiction-Adult-Winnetka	Mall - Amazon - materials	28.90			
10-1-5340	Books-Fiction-Adult-Winnetka	Mall - Amazon - materials	31.61			
10-1-5340	Books-Fiction-Adult-Winnetka	Mall - Amazon - materials	20.69			
10-1-5340	Books-Fiction-Adult-Winnetka	Mall - Amazon - materials	14.99			
10-1-5445	Video Games-Juv-Winnetka	Garrity - Amazon - Halloween supplies	93.94			
10-1-5445	Video Games-Juv-Winnetka	Garrity - Amazon - video game collection	56.82			
10-0-5114	Conferences	Quish - Library Works - ad	49.00			
10-0-5114	Conferences	Quish - LibraryMark - conference	230.00			
10-0-5114	Conferences	Mall - Amazon - materials	6.13			
10-0-5114	Conferences	Mall - Amazon - materials	11.95			
10-0-5114	Conferences	Mall - Amazon - materials	6.12			
10-0-5114	Conferences	Mall - Amazon - materials	6.13			
10-0-5907	Programming - Youth	Garrity - LetStickTogether - sticker puzzles	121.38			
10-0-5907	Programming - Youth	Garrity - Amazon - programming supplies	6.99			
10-0-5907	Programming - Youth	Garrity - Amazon - programming supplies	71.82			
10-0-5907	Programming - Youth	Garrity - Amazon - Halloween candy	14.50			
10-0-5907	Programming - Youth	Garrity - Amazon - Halloween candy	43.94			
10-0-5907	Programming - Youth	Garrity - Amazon - Halloween weekend supplies	77.59			
10-0-5907	Programming - Youth	Garrity - Amazon - programming supplies	19.60			
10-0-5907	Programming - Youth	Garrity - Amazon - programming supplies	6.99			
10-0-5907	Programming - Youth	Garrity - Amazon - programming supplies	10.99			
10-0-5907	Programming - Youth	Garrity - Amazon - programming supplies	23.95			
10-0-5907	Programming - Youth	Garrity - Amazon - Halloween candy	28.82			
10-0-5907	Programming - Youth	Garrity - Amazon - programming supplies	13.98			
10-0-5907	Programming - Youth	Garrity - Amazon - programming supplies	17.58			
10-0-5907	Programming - Youth	Garrity - Amazon - programming supplies	5.99			
10-0-5907	Programming - Youth	Garrity - Amazon - Halloween supplies	81.83			
10-0-5907	Programming - Youth	Garrity - Amazon - prizes for bookmark contest	59.97			
10-0-5907	Programming - Youth	Garrity - Trader Joe's - pumpkins for program	77.77			
10-0-5907	Programming - Youth	Garrity - Amazon - departmental programming supplies	14.88			
10-0-5907	Programming - Youth	Garrity - Amazon - programming supplies	19.99			
10-0-5906	Programming - Studio	Kline - Blick Art - mounting board & tack film	63.77			

Winnetka-Northfield Public Library District

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All Bank Accounts

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Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-0-5906	Programming - Studio	Kline - Amazon - temp tattoo paper for silhouette cutter	32.82			
10-0-5906	Programming - Studio	Kline - Red Rock Threads - stabilizer thread	174.70			
10-0-5906	Programming - Studio	Kline - Amazon - jars for program	49.99			
10-0-5906	Programming - Studio	Kline - Amazon - stabilizer and adhexive	41.98			
10-0-5906	Programming - Studio	Kline - Amazon - plant pots for display	25.99			
10-0-5906	Programming - Studio	Kline - Amazon - protective case for lightbox	15.99			
10-0-5906	Programming - Studio	Kline - Amazon - silhouette transfer tape	36.80			
10-0-5906	Programming - Studio	Kline - Amazon - supplies for silhouette	69.85			
10-0-5906	Programming - Studio	Kline - Amazon - heat transfer vinyl	66.74			
10-0-5906	Programming - Studio	Kline - Amazon - perm vinyl	71.94			
10-0-5906	Programming - Studio	Kline - Amazon - elastic spool for art books	9.99			
10-0-5906	Programming - Studio	Kline - Amazon - embroidery thread	86.60			
10-0-5906	Programming - Studio	Kline - Amazon - fake plants for display	6.99			
10-0-5906	Programming - Studio	Kline - Amazon - Artober art supplies	21.98			
10-0-5906	Programming - Studio	Kline - Amazon - drawing pads Artober	56.97			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Mall - Amazon - materials	56.98			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Mall - Amazon - materials	11.99			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Mall - Amazon - materials	19.99			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Mall - Amazon - materials	19.98			
10-1-5441	Books-Non-Fiction, Easy, & JH-Winnetka	Garrity - Amazon - STEAM kit replacement parts	26.56			
10-1-5441	Books-Non-Fiction, Easy, & JH-Winnetka	Garrity - Amazon - picture book	46.87			
10-1-5441	Books-Non-Fiction, Easy, & JH-Winnetka	Garrity - Amazon - STEAM kit replacement parts	27.96			
10-1-5441	Books-Non-Fiction, Easy, & JH-Winnetka	Garrity - RobotShop - STEAM kit replacement parts	34.73			
10-0-5121	Office Supplies	Mall - Amazon - public office supplies	55.90			
10-0-5121	Office Supplies	Swenson - Amazon - charger for walkie-talkie	6.99			
10-0-5121	Office Supplies	Swenson - Amazon - batteries for walkie-talkie	12.89			
10-1-5343	DVDs-Adult-Winnetka	Mall - Amazon - materials	9.77			
10-0-5124	Hospitality	Dombrowski - ProFlowers - Trustee's new baby	73.42			
10-0-5134	Software	Dombrowski - Zoom - monthly fee	14.99			
10-0-5134	Software	Swenson - Logmein - LastPas for Team	432.00			
10-0-5134	Software	Swenson - Adobe - Creative Cloud	278.91			
10-0-5134	Software	Swenson - Microsoft - Defender for 365	1,092.00			
10-0-5134	Software	Mall - Zoom - monthly fee	279.96			
United States Treasury				16861	11/30/21	<u>3,696.97</u>
10-0-5110	Salaries	Double payment of INV#CP220	3,696.97			

Check List Total 361,755.87

NOVEMBER 2021 DIRECTOR'S REPORT

Staff Updates

- Anniversaries: Maddy Belk (2 years)
- Promotions: Sydney Clark was promoted to Adult Services Librarian at the Northfield Branch on 11/20; Rebecca Ganellen was promoted to Library Assistant at the Northfield Branch on 11/29.

General News

- The Northfield Branch re-opened for Sunday hours on 11/28/21.

Finances

- We are at 45.87% of our expected operating revenues for the year (goal is 41.67%).
- We are at 46.32% of our budgeted operating expenses for the year (goal is 41.67%).

Programming

Youth

Category	21NOV	19NOV	Mo. % +/-	FY21-22 YTD	FY19-20 YTD	FY % +/-
Programs	43	62	-30.65%	164	335	-51.04%
Live Attendees	755	1,365	-44.69%	2,351	7,313	-67.85%
Recording Attendees	0	0	N/A	17	0	N/A

Highlights

Baby Doll Storytime	Youth Services Manager Amanda provided a storytime focused on how to teach children to interact with babies.
Smarty Pants' "Big Balloon Show"	Presenter Smarty Pants provided magic and balloon fun for our littlest patrons as a contribution to Small Business Saturday in Winnetka.

Adults

Category	21NOV	19NOV	Mo. % +/-	FY21-22 YTD	FY19-20 YTD	FY % +/-
Programs	14	20	-30.00%	83	144	-42.36%
Live Attendees	100	223	-55.16%	1,172	1,648	-28.88%
Recording Attendees	6	0	N/A	23	0	N/A

Highlights

Training, Flying, & Fighting the 1942-1945 New Guinea War	Local author John Happ discussed his new book, The Navigation Case, recounting the exploits of pioneering pilots during WWII.
Caregiving Basics: Looking After Your Loved One & Yourself	Attendees learned techniques for managing the world of caregiving as well as resources available through North Shore Senior Center.

Studio (Digital Services)

Category	21NOV	19NOV	Mo. % +/-	FY21-22 YTD	FY19-20 YTD	FY % +/-
Appointments	76	0	N/A	324	0	N/A
Programs	7	0	N/A	49	0	N/A
Attendees	50	0	N/A	393	0	N/A

Highlights

Laser Engrave Your Constellation Chart	Patrons learned about constellation charts and then laser engraved theirs onto materials provided by the library.
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Community Engagement (Outreach)

Category	21NOV	19NOV	Mo. % +/-	FY21-22 YTD	FY19-20 YTD	FY % +/-
Youth Events	0	0	N/A	12	0	N/A
Youth Attendance	0	0	N/A	773	0	N/A
Adult Events	2	0	N/A	4	0	N/A
Adult Attendance	11	0	N/A	22	0	N/A
Family Events	1	0	N/A	17	0	N/A
Family Attendance	40	0	N/A	1,011	0	N/A

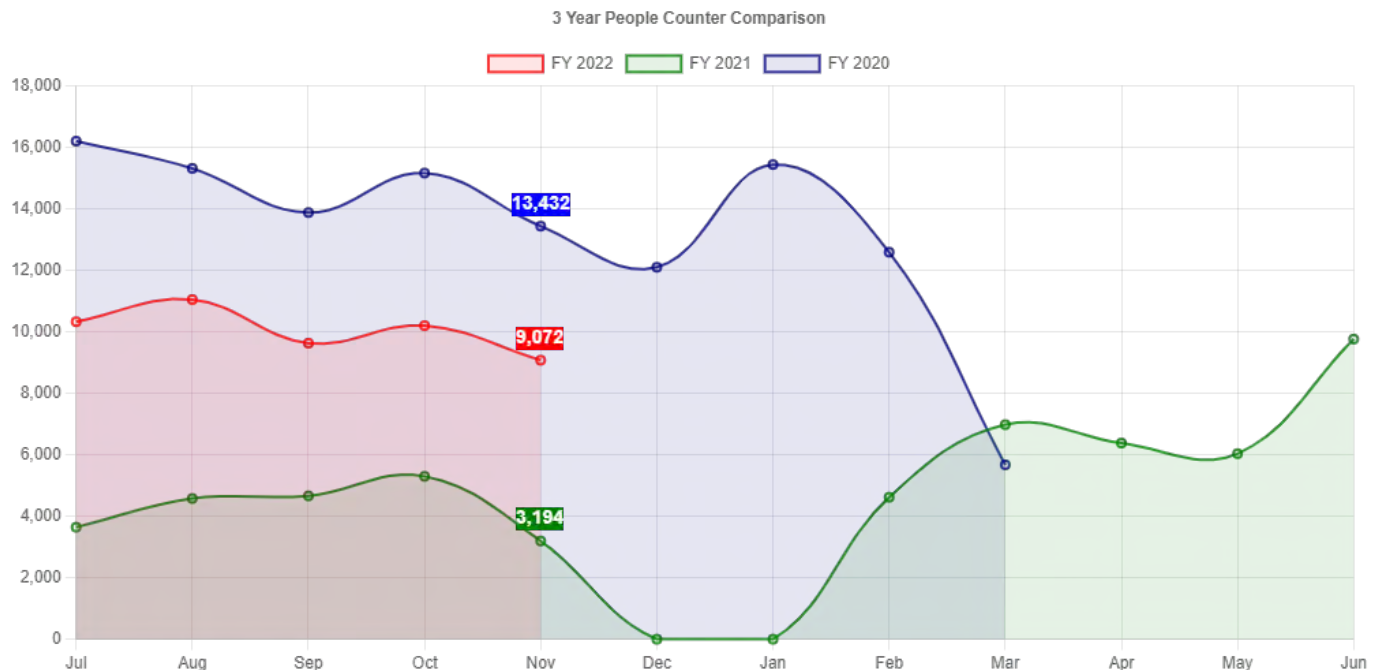
Highlights

Winnetka Park District's Family Campfire	Youth Services Manager Amanda provided spooky stories at the event where she engaged with patrons and read to roughly 40 families.
Book Discussion with North Shore Senior Center	Librarian Erin led members through a lively book discussion online.

Services

Visitors

Location	2NOV	19NOV	Mo. % +/-	FY21-22 YTD	FY19-20 YTD	FY % +/-
Winnetka	6,527	8,413	-22.42%	36,197	45,606	-20.63%
Northfield	2,545	5,019	-49.29%	14,068	28,364	-50.40%
Total	9,072	13,432	-32.46%	50,265	73,970	-32.05%



Notes: Closed two days this month, Youth Department on storytime break, follows typical pattern of taking a dip in visitors from October to November.

Curbside Pick Ups

Location	21NOV	FY21-22 YTD
Winnetka	20	79
Northfield	12	45
Total	32	124

Patron Interactions

Category	21NOV	19NOV	Mo. % +/-	FY21-22 YTD	FY19-20 YTD	FY % +/-
Adult	2,299	1,580	45.51%	12,938	10,068	28.51%
Youth	426	549	-22.40%	2,491	3,070	-18.86%
Digital Services	166	516	-67.83%	709	2,554	-72.24%
Total	2,891	2,645	9.30%	16,138	15,692	2.84%

Public Computer Usage

Location	21NOV	19NOV	Mo. % +/-	FY21-22 YTD	FY19-20 YTD	FY % +/-
Winnetka	437	1,509	-71.04%	2,120	5,698	-62.79%
Northfield	207	525	-60.57%	954	3,282	-70.93%
Total	644	2,034	-68.34%	3,074	8,980	-65.77%

Hotspot Usage

Location	21NOV	19NOV	Mo. % +/-	FY21-22 YTD	FY19-20 YTD	FY % +/-
Winnetka Sessions	26,618	18,968	40.33%	90,801	103,089	-11.92%
Northfield Sessions	3,979	5,331	-25.36%	22,858	35,702	-35.98%
Total Sessions	30,597	24,299	25.92%	113,659	138,791	-18.11%
Winnetka Bandwidth	400 GB	661 GB	-13.41%	1,421 GB	3,283 GB	-56.73%
Northfield Bandwidth	51 GB	419 GB	-87.82%	521 GB	1,633 GB	-68.12%
Total Bandwidth	451 GB	1,080 GB	-58.27%	1,947 GB	4,916 GB	-60.51%

Website/App Usage

Activity	21NOV	19NOV	Mo. % +/-	FY21-22 YTD	FY19-20 YTD	FY % +/-
Website Visits	8,534	8,388	1.74%	41,652	46,320	-10.08%
Active App Users	531	-	-	-	-	-

Email Reach/Cardholder Penetration

21NOV Subscribers	% Cardholders	Total Cardholders	New Cards	Click Rate	Open Rate
10,197	79.95%	12,543	49	2%	37%

Note: Industry averages for not-for-profits = 2% Click Rate, 23% Open Rate

Impact Stories

- Youth Services: Patron comment following Family Storytime: "Thanks for your work yesterday and all you do for the library. We will be back in future weeks!"
- Adult Services: Library Assistant Betsy helped a patron set up his Libby app and select and download resources for use at home while he recovers from an impending hip surgery. He really appreciated the help and is excited to keep using the library while he mends.

- Digital Services: Staff helped a local couple cut through mounds of red tape to obtain their full IRS records. The patrons had previously spent frustrating "weeks" trying to obtain the information.
- Customer Relations: A group of students came in to use a study room but all were booked and they exceeded the capacity limit for any of the rooms. Librarian Erin helped come up with a solution for them and helped them with the booking. When they were done studying they stopped to express their gratitude, saying it had been one of their best study sessions yet and they'd be back for more!
- Northfield Branch: Staff received a loaf of homemade bread with the following note: *"Dear Library Staff, Thank you for the endless and wonderful resources and support of the library. I am especially grateful for curbside pickup as I now need to use a walker and curbside saves getting in and out of the car... and enables my access and passion for reading."*

Customer Comments

Winnetka

- A patron came in specifically to tell us how much she loved the new garden area outside. She said she couldn't wait to come here in the summer and read and enjoy the new area!

Northfield (from the suggestion box)

- *"You have the cleanest restrooms ever."*
- *"Thanks for being such a great library. My favorite place!"*
- *"My kids love the Vox audiobooks! Please get more nonfiction titles."*

Collections

PHYSICAL

Adult- By Type

Material Type	21NOV	19NOV	Mo. % +/-	FY21-22 YTD	FY19-20 YTD	FY % +/-
Books	7,981	9,449	-15.54%	43,272	52,925	-18.24%
Book - Fiction	4,472	4,831	-7.43%	24,766	28,767	-13.91%
Book - Nonfiction	3,509	4,618	-24.01%	18,506	24,158	-23.40%
Audiobook - CD	303	669	-54.71%	1,625	3,954	-58.90%
Music CD	87	155	-43.87%	581	664	-12.50%
Playaway	65	146	-55.48%	333	1,003	-66.80%
DVD/Blu-Ray	2,818	5,746	-50.96%	14,863	29,024	-48.79%
Magazine	133	135	-1.48%	976	825	18.30%
Videogame	20	8	150.00%	112	40	180.00%
Devices	8	14	-42.86%	46	124	-62.90%
Non-CCS ILL	26	28	-7.14%	199	175	13.71%
Sent Out	1,074	993	8.16%	6,613	5,479	20.70%
Total	12,517	17,349	-27.85%	68,623	94,231	-27.18%

Youth- By Type

Material Type	21NOV	19NOV	Mo. % +/-	FY21-22 YTD	FY19-20 YTD	FY % +/-
Books	13,260	13,732	-3.44%	70,185	69,502	0.98%
Book - Fiction	11,539	11,821	-2.39%	61,040	60,182	1.43%
Book - Nonfiction	1,721	1,911	-9.94%	9,145	9,320	-1.88%

Audiobook - CD	57	86	-33.72%	329	497	-33.80%
Music CD	19	115	-83.48%	135	570	-76.32%
Playaway	136	261	-47.89%	1,043	1,840	-43.32%
DVD/Blu-Ray	844	2,995	-71.82%	5,254	14,400	-63.51
Videogame	181	3	5,933.33%	674	11	6,027.27%
Device	-	-	-	6	-	-
Vox Reader	187	-	-	965	-	-
Other	105	19	452.63%	611	118	417.80%
STEAM Kits	35	34	2.94%	144	145	-0.69%
Total	14,824	17,245	-14.04%	79,346	87,083	-8.88%

Adult- By Location

Location	21NOV	19NOV	Mo. % +/-	FY21-22 YTD	FY19-20 YTD	FY % +/-
Winnetka	8,832	11,419	-22.66%	48,273	62,349	-22.58%
Northfield	3,685	5,930	-37.86%	20,350	31,882	-36.17%

Youth- By Location

Location	21NOV	19NOV	Mo. % +/-	FY21-22 YTD	FY19-20 YTD	FY % +/-
Winnetka	11,704	12,346	-5.20%	61,281	63,619	-3.68%
Northfield	3,120	4,899	-36.31%	18,065	23,464	-23.01%

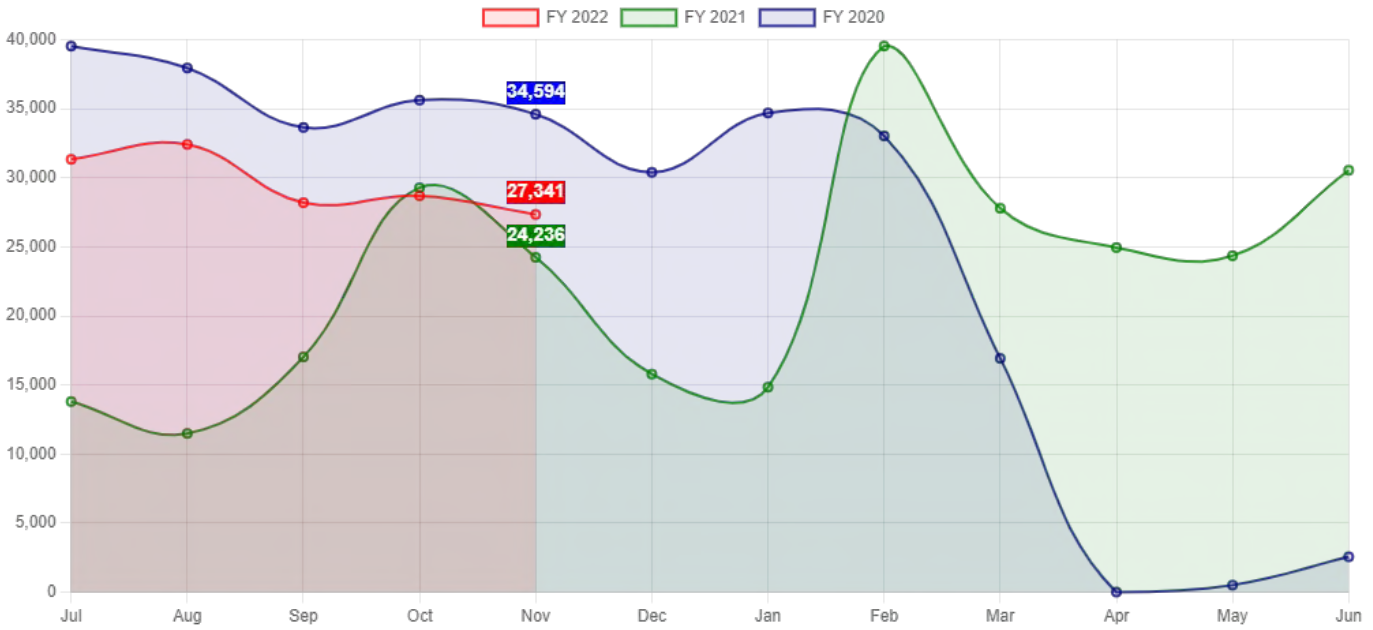
MISCELLANEOUS LENDING

Lending Type	21NOV	19NOV	Mo. & +/-	FY21-22 YTD	FY19-20 YTD	FY % +/-
Kenilworth Patrons	1,172	1,458	-19.62%	8,431	7,726	9.13%
Borrowed from Other Libraries	1,599	1,765	-9.41%	9,189	8,502	8.08%

TOTAL PHYSICAL CIRCS- DISTRICT

21NOV Physical Circulation	19NOV Physical Circulation	Net Change
27,341	34,594	-20.97%
FY22-22 YTD Physical Circulation	FY19-20 YTD Physical Circulation	Net Change
147,969	181,314	-18.39%

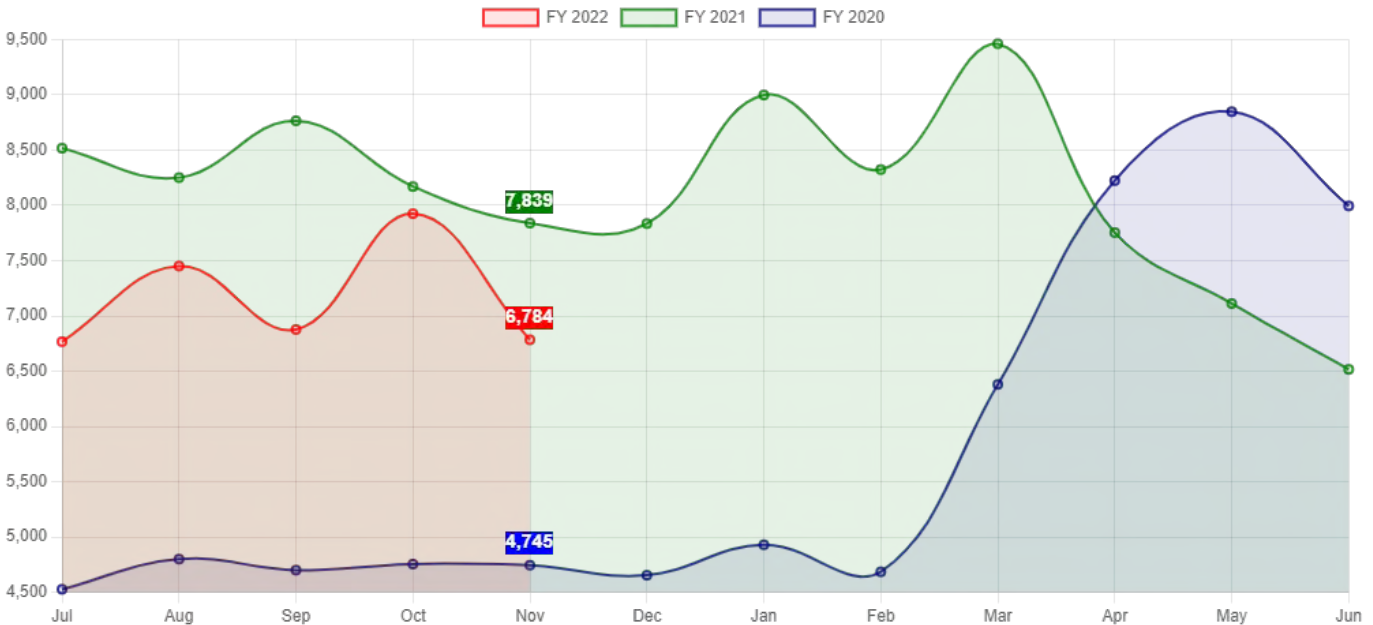
3 Year Circulation Comparison



DIGITAL

Material Type	21NOV	19NOV	Mo. % +/-	FY21-22 YTD	FY19-20 YTD	FY % +/-
eBooks	3,256	1,884	72.82%	16,864	9,699	73.87%
eAudiobooks	2,286	1,248	83.17%	11,689	6,202	88.47%
eMagazines	937	1,341	-30.13%	4,866	6,318	-22.98%
eVideos	296	181	63.54%	2,231	939	137.59%
eMusic	9	91	-90.11%	154	369	-58.27%
Total	6,784	4,745	42.97%	35,804	23,527	52.18%

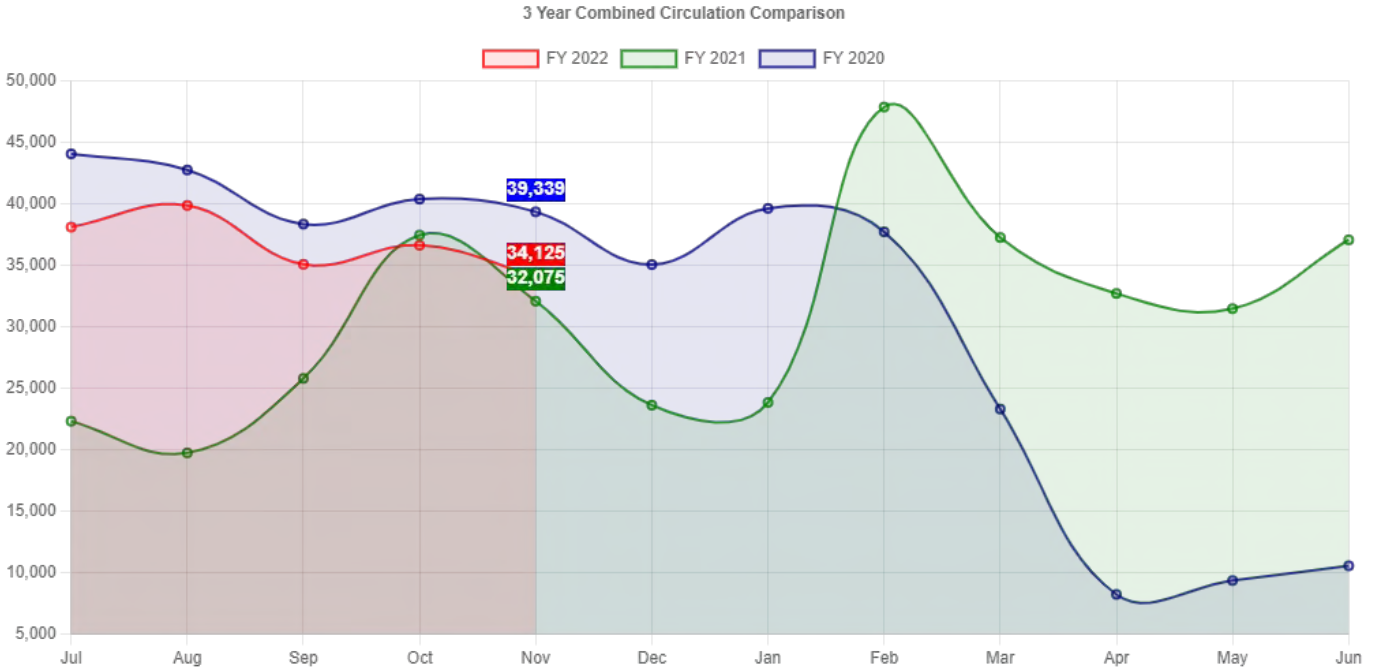
3 Year eResource Comparison



TOTAL DISTRICT CIRCULATION

21NOV District Circulation	19NOV District Circulation	Net Change
34,125	39,339	-13.25%

FY21-22 YTD District Circulation	FY19-20 YTD District Circulation	Net Change
183,773	204,841	-10.29%



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, 2021. 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 April 30, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ending June 30, 2021. 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 liability, 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.

In Association With:

MCCLURE INSERRA
 & COMPANY CHARTERED
 ACCOUNTANTS AND CONSULTANTS



Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 6, 2021.

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.

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 Additional Information, which accompanies the financial statements but are not RSI. With respect to the Additional 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 Additional Information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

ATA GROUP, LLP

December 6, 2021

**WINNETKA-NORTHFIELD PUBLIC
LIBRARY DISTRICT**

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021



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Independent Auditor's Report

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

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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

In Association With:

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ACCOUNTANTS AND CONSULTANTS



Independent Auditor's Report

Other Matters

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 3 through 6 and 25 through 30 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.

Other 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 accompanying financial information listed as Additional Information in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. This 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. Such 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 information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

ATA GROUP, LLP

December 6, 2021

Management's Discussion and Analysis

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, 2021. 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 7 and 8.

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 full 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.

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 \$10,924,441 and \$9,791,597 for the years ended June 30, 2021 and 2020, 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, 2021 and 2020, the District's net position increased by \$1,132,844 and \$846,780, respectively.

Management's Discussion and Analysis

Condensed Statement of Net Position

	June 30,	
	2021	2020
Current and Other Assets	\$ 9,133,676	\$ 8,180,164
Net Pension Asset	776,029	-
Capital Assets, net of accumulated depreciation	4,340,552	4,472,128
Total Assets	<u>14,250,257</u>	<u>12,652,292</u>
Deferred Outflows of Resources	106,515	189,214
Current Liabilities	154,455	228,930
Non-Current Liabilities	202,208	251,057
Total Liabilities	<u>356,663</u>	<u>479,987</u>
Deferred Inflows of Resources	3,075,668	2,569,922
Net Position		
Net Investment in Capital Assets	4,340,552	4,472,128
Restricted	855,309	57,015
Unrestricted	5,728,580	5,262,454
Total Net Position	<u>\$ 10,924,441</u>	<u>\$ 9,791,597</u>

Condensed Statement of Activities

	For Years Ended June 30,	
	2021	2020
Revenues		
Property Taxes	\$ 4,307,089	\$ 4,282,785
Personal Property Replacement Taxes	47,067	37,107
Per Capita Grant	23,172	21,696
Kenilworth Service Contract	132,769	117,273
Fines, Fees and Services	5,374	19,599
Interest Income	45,541	116,709
Contributions	46,993	166
Other Revenue	1,534	39,624
Total Revenues	<u>4,609,539</u>	<u>4,634,959</u>
Expenses		
Personnel	1,699,739	1,775,807
FICA	105,053	113,886
Library Materials and Services	394,661	481,504
Computer Services	122,556	146,912
Administrative	321,065	294,933
Capital Outlay	138,208	82,207
Insurance	20,742	18,439
Maintenance	255,675	298,599
Retirement	(211,176)	(25,142)
Audit	12,000	9,850
Unemployment	6,292	6,410
Loss on Disposal of Capital Asset	-	2,876
Depreciation	611,880	581,898
Total Expenses	<u>3,476,695</u>	<u>3,788,179</u>
Increase in Net Position	1,132,844	846,780
Net Position, Beginning of Year	9,791,597	8,944,817
Net Position, End of Year	<u>\$ 10,924,441</u>	<u>\$ 9,791,597</u>

Management's Discussion and Analysis

The following is a summary of changes in fund balances for the year ended June 30, 2021:

Governmental Funds	Fund Balance June 30, 2020	Excess (Deficiency) of Revenues Over (Under) Expenditures	Fund Balance June 30, 2021
General	\$ 4,427,081	\$ 914,269	\$ 5,341,350
Special Reserve	1,333,624	-	1,333,624
Building & Equipment Maintenance	-	9,344	9,344
IMRF	-	18,185	18,185
Unemployment Insurance	57,015	(5,264)	51,751
	<u>\$ 5,817,720</u>	<u>\$ 936,534</u>	<u>\$ 6,754,254</u>

Budgetary Highlight

The District's General Fund expended \$3,282,647 which was \$696,353 less than the appropriation of \$3,979,000.

Capital Assets and Debt Administration

The following is a summary of capital assets:

	June 30,	
	2021	2020
Land	\$ 33,666	\$ 33,666
Construction in Progress	18,164	173,897
Building and Improvements	6,834,151	6,506,454
Furniture and Equipment	416,429	373,159
Computer Equipment	166,159	166,159
Books and Library Materials	2,102,649	2,161,099
	<u>9,571,218</u>	<u>9,414,434</u>
Cost of Capital Assets	9,571,218	9,414,434
Less Accumulated Depreciation	<u>5,230,666</u>	<u>4,942,306</u>
Net Capital Assets	<u>\$ 4,340,552</u>	<u>\$ 4,472,128</u>

Capital asset acquisitions during the year included library materials of \$265,070, and equipment of \$43,270. In addition, the District finished a patio renovation of \$327,697 and started a window replacement project. The District has paid \$18,164 through June 30, 2021. Additional information regarding the District's capital assets can be found in Note 4, on page 14.

Description of Current or Expected Conditions

In 2020, the COVID-19 pandemic struck the world with far reaching effects. Due to this virus, many businesses and individuals have been harmed financially. This may result in a decrease in future tax revenue collections, the amount of which cannot be currently quantified.

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

Management's Discussion and Analysis

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, 2021

	GENERAL FUND	SPECIAL RESERVE FUND	OTHER FUNDS	TOTAL	ADJUSTMENTS (Note 11)	STATEMENT OF NET POSITION
ASSETS						
Cash and Cash Investments	\$ 5,477,081	\$ 1,333,624	\$ 89,282	\$ 6,899,987	\$ -	\$ 6,899,987
Property Taxes Receivable	1,936,862	-	288,105	2,224,967	-	2,224,967
Other Receivables and Assets	8,722	-	-	8,722	-	8,722
Net Pension Asset	-	-	-	-	776,029	776,029
Capital Assets, Net of Accumulated Depreciation	-	-	-	-	4,340,552	4,340,552
Total Assets	7,422,665	1,333,624	377,387	9,133,676	5,116,581	14,250,257
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Outflows Related to Pensions	-	-	-	-	106,515	106,515
Total Assets and Deferred Outflows of Resources	\$ 7,422,665	\$ 1,333,624	\$ 377,387	\$ 9,133,676	\$ 5,223,096	\$ 14,356,772
LIABILITIES						
Accounts Payable	\$ 98,560	\$ -	\$ 10,002	\$ 108,562	\$ -	108,562
Accrued Payroll	45,893	-	-	45,893	-	45,893
Compensated Absences Payable, Long-Term	-	-	-	-	24,049	24,049
Net Other Post-Employment Benefit Obligation, Long-Term	-	-	-	-	178,159	178,159
Total Liabilities	144,453	-	10,002	154,455	202,208	356,663
DEFERRED INFLOWS OF RESOURCES						
Deferred Inflows Related to Pensions	-	-	-	-	850,701	850,701
Deferred Property Tax Revenue	1,936,862	-	288,105	2,224,967	-	2,224,967
Total Liabilities and Deferred Inflows of Resources	2,081,315	-	298,107	2,379,422	1,052,909	3,432,331
FUND BALANCES / NET POSITION						
Fund Balances						
Restricted for Statutory Purposes	-	-	79,280	79,280	(79,280)	-
Committed for Capital Projects	-	1,333,624	-	1,333,624	(1,333,624)	-
Unassigned	5,341,350	-	-	5,341,350	(5,341,350)	-
Total Fund Balances	5,341,350	1,333,624	79,280	6,754,254	(6,754,254)	-
Total Liabilities, Deferred Inflows and Fund Balances	\$ 7,422,665	\$ 1,333,624	\$ 377,387	\$ 9,133,676		
Net Position						
Net Investment in Capital Assets					4,340,552	4,340,552
Restricted					855,309	855,309
Unrestricted					5,728,580	5,728,580
Total Net Position					\$ 10,924,441	\$ 10,924,441

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, 2021

	GENERAL FUND	SPECIAL RESERVE FUND	OTHER FUNDS	TOTAL	ADJUSTMENTS (Note 11)	STATEMENT OF ACTIVITIES
REVENUES						
Property Taxes	\$ 3,894,466	\$ -	\$ 412,623	\$ 4,307,089	\$ -	\$ 4,307,089
Personal Property Replacement Taxes	47,067	-	-	47,067	-	47,067
Per Capita Grant	23,172	-	-	23,172	-	23,172
Kenilworth Service Contract	132,769	-	-	132,769	-	132,769
Fines, Fees and Services	5,374	-	-	5,374	-	5,374
Interest Income	45,541	-	-	45,541	-	45,541
Contributions	46,993	-	-	46,993	-	46,993
Other Revenue	1,534	-	-	1,534	-	1,534
Total Revenues	4,196,916	-	412,623	4,609,539	-	4,609,539
EXPENDITURES / EXPENSES						
Personnel	1,698,504	-	-	1,698,504	1,235	1,699,739
FICA	105,053	-	-	105,053	-	105,053
Library Materials and Services	659,731	-	-	659,731	(265,070)	394,661
Computer Services	122,556	-	-	122,556	-	122,556
Administrative	325,909	-	-	325,909	(4,844)	321,065
Capital Outlay	338,152	-	5,599	343,751	(205,543)	138,208
Insurance	20,742	-	-	20,742	-	20,742
Maintenance	-	-	260,522	260,522	(4,847)	255,675
Retirement	-	-	117,945	117,945	(329,121)	(211,176)
Audit	12,000	-	-	12,000	-	12,000
Unemployment	-	-	6,292	6,292	-	6,292
Loss on Disposal of Capital Asset	-	-	-	-	-	-
Depreciation	-	-	-	-	611,880	611,880
Total Expenditures / Expenses	3,282,647	-	390,358	3,673,005	(196,310)	3,476,695
Excess (Deficiency) of Revenues Over (Under) Expenditures	914,269	-	22,265	936,534	196,310	-
OTHER FINANCING SOURCES (USES)						
Operating Transfers In (Out)	-	-	-	-	-	-
Net Change in Fund Balances	914,269	-	22,265	936,534	(936,534)	-
Change in Net Position	-	-	-	-	1,132,844	1,132,844
FUND BALANCES / NET POSITION						
Beginning of Year	4,427,081	1,333,624	57,015	5,817,720	3,973,877	9,791,597
End of Year	\$ 5,341,350	\$ 1,333,624	\$ 79,280	\$ 6,754,254	\$ 4,170,187	\$ 10,924,441

The accompanying notes are an integral part of these financial statements

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

B. Basis of Presentation

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

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

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

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

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

Notes to Financial Statements

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

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. 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 7 for additional information on these deferred outflows and inflows.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

H. 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.

I. 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, 2020 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.

J. Interfund Transactions

Interfund transfers are reported as operating transfers.

K. 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:

- Non-spendable fund balance – amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- 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;
- Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body or by an official or body to which the governing body delegates the authority;

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

- Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the general fund.

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, it is the District's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed. Although not specifically assigned, due to the timing of property tax collections, the District uses year end fund balances to fund operating expenses for most of the next year.

L. Interest Income Allocation

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

M. Estimates

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

Note 2: Deposits

At year-end, the carrying amount of the District's deposits, excluding petty cash of \$269, was \$6,899,718, and the bank balance was \$6,955,444. Of the bank balance, \$3,740,910 was covered by federal depository insurance, and \$3,214,534 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Included in deposits are fourteen (14) certificates of deposits (CDs) totaling \$3,489,000, all of which are due within one year or less. Interest rates range from 0.14% to 0.35%.

Note 3: Property Tax Revenue Recognition

The Library's property tax was levied in November 2020 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.

Notes to Financial Statements

Note 3: Property Tax Revenue Recognition (Continued)

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

The 2020 property taxes attach as an enforceable lien on January 1, 2020. Taxes are payable in two installments on or around March 1 and August 1. The County collects such taxes and remits them periodically, with the majority being collected between March 2021 through January 2022.

The second installment of the 2020 property tax levy is recorded as a receivable at June 30, 2021. The second installment is not deemed available as of June 30, 2021 and is therefore reflected as deferred property taxes at June 30, 2021 in the funds balance sheet.

Note 4: Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	Balance June 30, 2020	Increases	Decreases	Balance June 30, 2021
Capital assets, not being depreciated				
Land	\$ 33,666	-	-	\$ 33,666
Construction in Progress	173,897	(155,733)	-	18,164
Total capital assets, not being depreciated	207,563	(155,733)	-	51,830
Capital assets, being depreciated				
Building and Improvements	6,506,454	327,697	-	6,834,151
Furniture and Equipment	373,159	43,270	-	416,429
Computer Equipment	166,159	-	-	166,159
Books and Library Materials	2,161,099	265,070	(323,520)	2,102,649
Total capital assets being depreciated	9,206,871	636,037	(323,520)	9,519,388
Less accumulated depreciation for				
Building and Improvements	3,375,193	250,625	-	3,625,818
Furniture and Equipment	196,065	30,620	-	226,685
Computer Equipment	153,445	2,973	-	156,418
Books and Library Materials	1,217,603	327,662	(323,520)	1,221,745
Total accumulated depreciation	4,942,306	611,880	(323,520)	5,230,666
Total capital assets being depreciated, net	4,264,565	24,157	-	4,288,722
Capital assets, net	\$ 4,472,128	\$ (131,576)	\$ -	\$ 4,340,552

Notes to Financial Statements

Note 5: 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 6: Long-Term Liabilities

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

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Amounts Due In One Year
Compensated Absences	\$ 29,175	\$ -	\$ 5,126	\$ 24,049	\$ -
Net Pension Obligation	50,084	-	826,113	(776,029)	-
Net OPEB Liability	171,798	6,361	-	178,159	-

Note 7: 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.

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 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,

Notes to Financial Statements

Note 7: Defined Benefit Pension Plan (Continued)

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, 2020, 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	35
Active Plan Members	<u>25</u>
Total	<u><u>107</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 2020 was 9.08%. For the fiscal year ended June 30, 2021 the District contributed \$117,945 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, 2020. 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, 2020:

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

Notes to Financial Statements

Note 7: Defined Benefit Pension Plan (Continued)

- 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, 2020:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equities	37%	5.00%
International Equities	18	6.00%
Fixed Income	28	1.30%
Real Estate	9	6.20%
Alternative Investments	7	2.85-6.95%
Cash Equivalents	1	.70%
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
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 2.00%, and the resulting single discount rate is 7.25%.

Notes to Financial Statements

Note 7: Defined Benefit Pension Plan (Continued)

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	\$ 8,399,013	\$ 8,348,929	\$ 50,084
Change for the year:			
Service Cost	115,505	-	115,505
Interest on the Total Pension Liability	592,469	-	592,469
Change in Benefit Terms	-	-	-
Differences Between Expected and Actual			
Experience of the Total Pension Liability	34,150	-	34,150
Changes in Assumptions	(110,471)	-	(110,471)
Contributions - Employer	-	119,214	(119,214)
Contributions - Employees	-	59,082	(59,082)
Net Investment Income	-	1,233,777	(1,233,777)
Benefit Payments, including Refunds of			
Employee Contributions	(569,568)	(569,568)	-
Other (Net Transfers)	-	45,693	(45,693)
Net Changes	62,085	888,198	(826,113)
Balances at December 31, 2021	\$ 8,461,098	\$ 9,237,127	\$ (776,029)

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	\$ 131,901	\$ (776,029)	\$ (1,491,607)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2021, the District recognized pension income of \$211,176. At December 31, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Notes to Financial Statements

Note 7: Defined Benefit Pension Plan (Continued)

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between expected and actual experience	\$ 48,463	\$ -
Changes of assumptions		70,035
Net difference between projected and actual earnings on pension plan investments	-	780,666
Total Deferred Amounts to be recognized in pension expense in future periods	48,463	850,701
Pension Contributions made subsequent to the Measurement Date, through June 30, 2021	58,052	-
Total Deferred Amounts Related to Pensions	\$ 106,515	\$ 850,701

Deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date were \$58,052. 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:

Year Ending December 31	Net Deferred Outflows/ (Inflows) of Resources
2021	\$ (254,431)
2022	(108,968)
2023	(310,636)
2024	(128,203)
Thereafter	-
Total	\$ (802,238)

Note 8: 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 8: 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, 2021, retirees contributed \$0. Active employees do not contribute to the plan until retirement.

At June 30, 2021, membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits and Terminated Employees Entitled to Benefits but not yet Receiving Them	-
Active Employees	<u>20</u>
	<u>20</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 \$178,159 was measured as of June 30, 2021, and was determined by an actuarial valuation performed as of July 1, 2020.

Actuarial Assumptions and Other Inputs. The net OPEB liability in the July 1, 2020 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 2.16%, based on the High Quality 20-Year Tax Exempt G.O. Bond Rate.
- The *Health Care Cost Trend Rates* beginning July 1, 2020 at rates ranging from 6.30% to 6.80% reduced annually in increments ranging from .14% to .20% 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 60 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 RP-2014 Study, with Blue Collar Adjustment. These rates are improved generationally using MP-2016 Improvement Rates.

Notes to Financial Statements

Note 8: 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, 2020	\$ 171,798	\$ -	\$ 171,798
Changes for the Year:			
Service Cost	2,466	-	2,466
Interest	3,784	-	3,784
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	-	-	-
Changes of Assumptions	1,307	-	1,307
Contributions - Employer	-	1,196	(1,196)
Contributions - Employee	-	-	-
Benefit Payments	(1,196)	(1,196)	-
Administrative Expense	-	-	-
Net Changes	<u>6,361</u>	<u>-</u>	<u>6,361</u>
Balance at June 30, 2021	<u>\$ 178,159</u>	<u>\$ -</u>	<u>\$ 178,159</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 2.16%, 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 (1.16%)</u>	<u>Current (2.16%)</u>	<u>1% Higher (3.16%)</u>
Net Pension Liability	\$ 207,390	\$ 178,159	\$ 154,397

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	\$ 152,065	\$ 178,159	\$ 209,972

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2021, the District recognized OPEB expense of \$6,361. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Notes to Financial Statements

Note 8: Other Post-Employment Benefits (Continued)

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

Note 9: 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, 2021 were \$77,883. The District received rebates of \$16,245 during the year as well.

Note 10: 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, 2021, Kenilworth paid \$132,769 to Winnetka-Northfield Public Library District.

Notes to Financial Statements

Note 11: Adjustments

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

Capital assets used in governmental activities are not financial resources and therefore are not capitalized in the funds.	\$ 4,340,552
Net Pension Asset	776,029
Deferred inflows (outflows), net, related to: IMRF Pension	(744,186)
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.	(24,049)
Long-term liabilities are not due and payable in the current period and therefore they are not reported in the governmental funds balance sheet: Net OPEB Liability	<u>(178,159)</u>
	<u>\$ 4,170,187</u>

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

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 net depreciation expense exceeded capital asset purchases (\$611,880 less \$480,304).	\$ 131,576
Recognizing the change in pension expense relating to change in deferred outflows, deferred inflows and net pension obligation.	(329,121)
Recognizing the expense relating to the change in other post-employment benefits.	6,361
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>(5,126)</u>
	<u>\$ (196,310)</u>

Note 12: Commitments

The District is committed under five leases, one for the building used for the Northfield branch, one for photocopy equipment and three for phone and other office equipment at June 30, 2021. These leases are considered for accounting purposes to be operating leases.

Notes to Financial Statements

Note 12: Commitments (Continued)

The Northfield branch rent shall increase annually by the lesser of 3% or the increase in consumer price index.

Lease expenditures for the year ended June 30, 2021 amounted to \$78,641. Future minimum lease payments are as follows:

Year Ending June 30	
2022	\$ 102,872
2023	102,416
2024	102,416
2025	<u>9,342</u>
	<u>\$ 317,046</u>

During the year ended June 30, 2021, the Board approved and signed contracts totaling \$428,979 for window replacement. As of June 30, 2021, the District has paid \$20,699 toward this contract, leaving an outstanding commitment of \$411,130.

Note 13: Contingency

In 2020, the COVID-19 pandemic struck the world with far reaching effects. Due to this virus, many businesses and individuals have been harmed financially. This may result in a decrease in future tax revenue collections, the amount of which cannot be currently quantified.

Note 14: Future Change in Accounting Principle

In June 2017, the Governmental Accounting Standards Board released Standard 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 current 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-of-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 District is in the process of evaluating the potential impacts of its adoption but has yet to determine its effect.

Required Supplementary Information

WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

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

CALENDAR YEAR ENDED DECEMBER 31,

	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service Cost	\$ 115,505	\$ 115,073	\$ 121,575	\$ 139,374	\$ 150,440	\$ 125,771	\$ 161,936
Interest on the Total Pension Liability	592,469	574,460	578,681	592,482	587,688	543,663	464,315
Changes of Benefit Terms	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	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	(569,568)	(552,475)	(553,981)	(523,989)	(519,212)	(444,066)	(320,948)
Net Change in Total Pension Liability	62,085	256,727	210,340	(160,124)	61,383	622,705	1,137,611
Total Pension Liability – Beginning	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>\$ 8,461,098</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>
Plan Fiduciary Net Position							
Contributions – Employer	\$ 119,214	\$ 82,069	\$ 133,622	\$ 129,677	\$ 131,956	\$ 108,949	\$ 145,039
Contributions – Employee	59,082	53,601	58,721	67,133	67,277	64,121	60,448
Net Investment Income	1,233,777	1,426,547	(513,319)	1,353,676	498,722	36,024	421,393
Benefit Payments and Refunds	(569,568)	(552,475)	(553,981)	(523,989)	(519,212)	(444,066)	(320,948)
Other (Net Transfer)	45,693	71,881	(4,186)	(213,511)	(80,518)	129,911	68,557
Net Change in Plan Fiduciary Net Position	888,198	1,081,623	(879,143)	812,986	98,225	(105,061)	374,489
Plan Fiduciary Net Position - Beginning	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>\$ 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>\$ (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	109.17%	99.40%	89.25%	102.70%	90.63%	90.09%	99.09%
Covered Valuation Payroll	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	-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%

*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 2020 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>	23-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 from the RP-2014 Disabled Retirees Mortality Table

Required Supplementary Information

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, 2018, 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.

Required Supplementary Information

WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

YEAR ENDED JUNE 30,

	2021	2020	2019	2018
Total OPEB Liability				
Service Cost	\$ 2,466	\$ 992	\$ 2,065	\$ 1,988
Interest	3,784	3,943	4,104	4,077
Changes on Benefit Terms	-	-	-	-
Difference between Expected and Actual Experience	-	26,540	-	-
Changes in Assumptions	1,307	29,947	5,112	-
Benefit Payments	(1,196)	(4,567)	(4,784)	(5,933)
Net Change in Total OPEB Liability	6,361	56,855	6,497	132
Total OPEB Liability - Beginning	171,798	114,943	108,446	108,314
Total OPEB Liability - Ending (a)	<u>\$ 178,159</u>	<u>\$ 171,798</u>	<u>\$ 114,943</u>	<u>\$ 108,446</u>
OPEB Plan Net Position				
Contributions - Employer	\$ 1,196	\$ 4,567	\$ 4,784	\$ 5,933
Contributions - Employee	-	-	-	-
Contributions - Other	-	-	-	-
Net Investment Income	-	-	-	-
Benefit Payments	(1,196)	(4,567)	(4,784)	(5,933)
Administrative Expense	-	-	-	-
Employer Net Change in OPEB Plan Net Position	-	-	-	-
OPEB Plan Net Position - Beginning	-	-	-	-
OPEB Plan Net Position - Ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB Liability - Ending (a) - (b)	<u>\$ 178,159</u>	<u>\$ 171,798</u>	<u>\$ 114,943</u>	<u>\$ 108,446</u>
OPEB Plan Net Position as a Percentage of Net OPEB Liability	0.00%	0.00%	0.00%	0.00%
Covered-Employee Payroll	\$ 1,516,233	\$ 1,119,288	\$ 1,097,180	\$ 1,211,591
Employer Net OPEB Liability as a Percentage of Covered-Employee Payroll	11.75%	15.35%	10.48%	8.95%

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

Required Supplementary Information

WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

SCHEDULE OF EMPLOYER OPEB CONTRIBUTIONS

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

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 \$1,196 as a pass-thru.

Required Supplementary Information

WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

GENERAL FUND

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

FOR THE YEAR ENDED JUNE 30, 2021

	GENERAL FUND		
	APPROPRIATION -		
	ORIGINAL AND FINAL	WORKING BUDGET	ACTUAL
REVENUES			
Property Taxes	\$ 3,956,860	\$ 3,956,860	\$ 3,894,466
Replacement Taxes	20,000	20,000	47,067
Grants	15,000	15,000	23,172
Kenilworth Service Contract	100,000	100,000	132,769
Fines, Fees, Services, Interest and Other	70,500	68,500	52,449
Contributions	20,000	22,000	46,993
Total Revenues	4,182,360	4,182,360	4,196,916
EXPENDITURES			
Personnel	1,862,000	1,790,000	1,698,504
FICA	150,000	123,000	105,053
Library Materials and Services	828,000	733,840	659,731
Computer Services	180,000	171,250	122,556
Administrative	377,000	329,806	325,909
Capital Outlay	547,000	410,000	338,152
Insurance	35,000	30,000	20,742
Maintenance	-	-	-
Audit	-	12,000	12,000
Contingency	-	-	-
Total Expenditures	3,979,000	3,599,896	3,282,647
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 203,360	\$ 582,464	\$ 914,269

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

Additional Information

WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

OTHER FUNDS

COMBINING BALANCE SHEET

JUNE 30, 2021

	BUILDING & EQUIPMENT	IMRF	UNEMPLOYMENT INSURANCE	TOTAL
ASSETS				
Cash and Cash Investments	\$ 19,346	\$ 18,185	\$ 51,751	\$ 89,282
Property Taxes Receivable	199,725	87,381	999	288,105
Total Assets	<u>\$ 219,071</u>	<u>\$ 105,566</u>	<u>\$ 52,750</u>	<u>\$ 377,387</u>
LIABILITIES				
Accounts Payable	\$ 10,002	\$ -	\$ -	\$ 10,002
Total Liabilities	10,002	-	-	10,002
DEFERRED INFLOWS OF RESOURCES				
Deferred Property Tax Revenue	199,725	87,381	999	288,105
Total Liabilities and Deferred Inflows of Resources	209,727	87,381	999	298,107
FUND BALANCES				
Restricted	9,344	18,185	51,751	79,280
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 219,071</u>	<u>\$ 105,566</u>	<u>\$ 52,750</u>	<u>\$ 377,387</u>

Additional Information

WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

OTHER FUNDS

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

FOR THE YEAR ENDED JUNE 30, 2021

	BUILDING & EQUIPMENT	IMRF	UNEMPLOYMENT INSURANCE	TOTAL
REVENUES				
Property Taxes	\$ 275,465	\$ 136,130	\$ 1,028	\$ 412,623
Total Revenues	<u>275,465</u>	<u>136,130</u>	<u>1,028</u>	<u>412,623</u>
EXPENDITURES				
Capital Outlay	5,599	-	-	5,599
Maintenance	260,522	-	-	260,522
IMRF	-	117,945	-	117,945
Unemployment Insurance	-	-	6,292	6,292
Total Expenditures	<u>266,121</u>	<u>117,945</u>	<u>6,292</u>	<u>390,358</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,344	18,185	(5,264)	22,265
OTHER FINANCING SOURCES				
Operating Transfers	-	-	-	-
Net Change in Fund Balances	9,344	18,185	(5,264)	22,265
FUND BALANCES				
Beginning of Year	-	-	57,015	57,015
End of Year	<u>\$ 9,344</u>	<u>\$ 18,185</u>	<u>\$ 51,751</u>	<u>\$ 79,280</u>