

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

**THE MEETING WILL BEGIN AT 7:00 PM AND WILL BE HELD AT THE NORTHFIELD LIBRARY.
INSTRUCTIONS TO JOIN VIRTUALLY POSTED AT WWW.WINNETKALIBRARY.ORG**

AGENDA

Monday, December 16, 2024

- I. Call to Order**
- II. Roll Call**
- III. Public Comments**
- IV. Approval of Minutes**
 - Approval of Minutes of November 18, 2024 Regular Meeting* (1 min)
- V. Financial Report**
 - November 2024 Financial Statements* (5 mins)
- VI. Library Reports**
 - Director’s Report* (10 minutes)
 - Board President’s Comments (10 minutes)
- VII. Liaisons to Other Organizations – Reports**
 - Winnetka Village (5 mins)
 - Northfield Village (5 mins)
- VIII. Unfinished Business**
 - Update on Winnetka Library Safety Project* (Engberg Anderson, 20 mins)
 - Update on Northfield Library Renovation Project (5 mins)
- IX. New Business**
 - Presentation of FY23-24 Financial Audit* (ATA Group, 15 mins)
 - 2024 Review of Standards for Illinois Libraries* (10 mins)
 - Review & Approval of Proposed Northfield Lease Extension (10 mins)
- X. Communications**
 - The library will be closed on Tuesday, December 24th, Wednesday, December 25th, December 31st, January 1st for the holidays.
 - The next regular meeting will be on Monday, January 20th at 7 p.m. at the Winnetka Library.
- XI. Public Comments**
- XII. Adjournment**

*Attachments

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

November 18, 2024

I. Call to Order

The meeting was held at the Winnetka Library, 768 Oak St., Winnetka, Illinois. President Mitchell called the meeting to order at 7:00 p.m. A quorum was present.

II. Roll Call

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

Present was library employee Mark Swenson.

III. Public Comments

No comments.

IV. Approval of Minutes

Approve minutes of the October 21, 2024 regular meeting.

President Mitchell announced approval of the October 21 2024 Regular Meeting Minutes.

V. Financial Report

Trustee Munoz presented the October 2024 Financial Statement. For the Kenilworth allocation, it currently references only the physical collection but we can now track use of the digital collection so that we could re-negotiate in the future based on use of both collections.

VI. Library Reports

Library Director's Report

Director Dombrowski presented the October 2024 Director's Report, which was included in the board packet for November 18, 2024.

Board President's Report

President Mitchell had nothing to report.

VII. Liaison Reports

Winnetka Village – Trustee Gosselin stated that the Caucus has now slated candidates for all the relevant boards. The Park District will no longer have its board act as a committee of the whole outside of regular board meetings.

Northfield Village – Trustee Kinnich reported on the results of the village meeting and survey regarding the defeat of the proposed roundabout.

VIII. Unfinished Business

- *Update on the Northfield Library Renovation Project*

Exec. Director Dombrowski provided an update, stating that the Village/Library committee received nine responses to the RFQ, which are being reviewed by the committee members to select the top three firms for proposals.

- *Update on the Winnetka Library Safety Project*
Exec. Director Dombrowski updated regarding the plat consolidation, asbestos investigation, and the updated project scope. A final design meeting will occur in December in time to bring costs to the December board meeting for review.
- *Approval of the FY24-25 Levy Ordinance*
On motion by Trustee Munoz and by roll call vote, the levy ordinance was approved:

ROLL CALL VOTE

AYES: Trustees Gosselin, Kinnich, Munoz, Shankar, Sundell, Tegel, and Mitchell
NAYS: 0

IX. New Business

No new business was before the board

X. Communications

The next regular meeting of the board will be held on Monday, December 16th at 7 p.m. at the Northfield Library.

The library will be closed on Thursday, December 5 for Staff Training Day and on November 28 and 29 as well as closing early on November 27 for the Thanksgiving holiday.

XI. Public Comments

No comments

XII. Adjournment

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

The Motion passed on voice vote and President Mitchell adjourned the meeting at 7:31 p.m.

Respectfully submitted,

Thomas Sundell
Board Secretary

_____ Melissa Mitchell, President

_____ Thomas Sundell, Secretary

Winnetka-Northfield Public Library District

All Funds Summary

For the 5 Months Ended November 30, 2024

Prorated Budget Percentage Spent: 41.67%

	<u>Annual Budget</u>	<u>Prorated Budget</u>	<u>Current Year-to-Date</u>	<u>% of Budget</u>	<u>Variance vs. Prorated Budget</u>
Revenues					
Library Fund	5,047,935.00	2,103,306.25	2,430,485.01	48.15 %	327,178.76
Building Fund	399,690.00	166,537.50	195,374.40	48.88 %	28,836.90
Total Revenues	<u>5,447,625.00</u>	<u>2,269,843.75</u>	<u>2,625,859.41</u>	<u>48.20 %</u>	<u>356,015.66</u>
Expenses					
Library Fund	4,910,230.00	2,045,929.17	1,659,202.59	33.79 %	(386,726.58)
Building Fund	399,000.00	166,250.00	98,134.50	24.60 %	(68,115.50)
Special Reserve Fund	0.00	0.00	0.00	0.00 %	0.00
Total Expenses	<u>5,309,230.00</u>	<u>2,212,179.17</u>	<u>1,757,337.09</u>	<u>33.10 %</u>	<u>(454,842.08)</u>
Total Revenues	5,447,625.00	2,269,843.75	2,625,859.41	48.20 %	356,015.66
Total Expenses	<u>5,309,230.00</u>	<u>2,212,179.17</u>	<u>1,757,337.09</u>	<u>33.10 %</u>	<u>454,842.08</u>
Excess Revenues less Expenses	<u>138,395.00</u>	<u>57,664.58</u>	<u>868,522.32</u>		<u>810,857.74</u>

Winnetka-Northfield Public Library District

Library Fund Summary

For the 5 Months Ended November 30, 2024

Prorated Budget Percentage Spent: 41.67%

	Annual Budget	Prorated Budget	Year-to-Date Actual	% of Budget	Variance vs. Prorated Budget
Operating Revenue					
Property Tax	4,551,670.00	1,896,529.17	2,232,747.97	49.05 %	336,218.80
Replacement Tax	45,000.00	18,750.00	23,081.63	51.29 %	4,331.63
Collections	166,315.00	69,297.92	64,587.23	38.83 %	(4,710.69)
Materials	8,000.00	3,333.33	4,438.22	55.48 %	1,104.89
Other Income	276,950.00	115,395.83	105,629.96	38.14 %	(9,765.87)
Total Operating Revenue	5,047,935.00	2,103,306.25	2,430,485.01	48.15 %	327,178.76
Operating Expenses					
Personnel	2,837,750.00	1,182,395.83	1,024,312.91	36.10 %	(158,082.92)
Administration	193,930.00	80,804.17	85,389.77	44.03 %	4,585.60
Utilities	98,000.00	40,833.33	33,411.89	34.09 %	(7,421.44)
IT Services	273,000.00	113,750.00	141,065.52	51.67 %	27,315.52
Public Relations	61,000.00	25,416.67	16,844.05	27.61 %	(8,572.62)
Library Materials - Adult	633,700.00	264,041.67	255,447.12	40.31 %	(8,594.55)
Library Materials - Youth	83,750.00	34,895.83	32,247.81	38.50 %	(2,648.02)
Programs	109,100.00	45,458.33	42,330.38	38.80 %	(3,127.95)
Capital	620,000.00	258,333.33	28,153.14	4.54 %	(230,180.19)
Total Operating Expenses	4,910,230.00	2,045,929.17	1,659,202.59	33.79 %	(386,726.58)
Total Revenues	5,047,935.00	2,103,306.25	2,430,485.01	48.15 %	327,178.76
Total Expenses	4,910,230.00	2,045,929.17	1,659,202.59	33.79 %	(386,726.58)
Excess Revenues less Expenses	137,705.00	57,377.08	771,282.42		713,905.34

Winnetka-Northfield Public Library District

Statement of Revenues and Expenditures - Modified Cash Basis

For the 5 Months Ended November 30, 2024

Prorated Budget Percentage Spent: 41.67%

	<u>Annual Budget</u>	<u>Prorated Budget</u>	<u>Year to Date Actual</u>	<u>% of Budget</u>	<u>Variance vs. Prorated Budget</u>
<u>LIBRARY FUND</u>					
Revenues					
Taxes					
Property Taxes Collections	4,551,670.00	1,896,529.17	2,232,747.97	49.05 %	336,218.80
Replacement Tax	45,000.00	18,750.00	23,081.63	51.29	4,331.63
Total Taxes	<u>4,596,670.00</u>	<u>1,915,279.17</u>	<u>2,255,829.60</u>	<u>49.08 %</u>	<u>340,550.43</u>
Collections					
Per Capita Grant	27,465.00	11,443.75	27,465.08	100.00 %	16,021.33
Kenilworth Services	134,850.00	56,187.50	35,535.26	26.35	(20,652.24)
Studio Fees	1,250.00	520.83	451.08	36.09	(69.75)
Lost/Damaged Mat.	2,750.00	1,145.83	1,135.81	41.30	(10.02)
Total Collections	<u>166,315.00</u>	<u>69,297.92</u>	<u>64,587.23</u>	<u>38.83 %</u>	<u>(4,710.69)</u>
Materials					
Copy/Printing	6,500.00	2,708.33	4,275.98	65.78 %	1,567.65
Book Sales	1,500.00	625.00	162.24	10.82	(462.76)
Total Materials	<u>8,000.00</u>	<u>3,333.33</u>	<u>4,438.22</u>	<u>55.48 %</u>	<u>1,104.89</u>
Other Income					
Rails Support Grant	0.00	0.00	2,658.20	0.00 %	2,658.20
Checking Interest Income	6,000.00	2,500.00	7,764.98	129.42	5,264.98
Byline Bank IMA Interest	250,000.00	104,166.67	94,235.24	37.69	(9,931.43)
Money Market-Interest	2,000.00	833.33	935.11	46.76	101.78
Misc. Revenue	450.00	187.50	36.43	8.10	(151.07)
Gift Fund (over \$100)	1,000.00	416.67	0.00	0.00	(416.67)
Friends Donations	17,500.00	7,291.67	0.00	0.00	(7,291.67)
Total Other Income	<u>276,950.00</u>	<u>115,395.83</u>	<u>105,629.96</u>	<u>38.14 %</u>	<u>(9,765.87)</u>
Total Revenue	<u>5,047,935.00</u>	<u>2,103,306.25</u>	<u>2,430,485.01</u>	<u>48.15 %</u>	<u>327,178.76</u>

Winnetka-Northfield Public Library District

Statement of Revenues and Expenditures - Modified Cash Basis

For the 5 Months Ended November 30, 2024

Prorated Budget Percentage Spent: 41.67%

	Annual Budget	Prorated Budget	Year to Date Actual	% of Budget	Variance vs. Prorated Budget
LIBRARY FUND					
Expenses					
Personnel					
IMRF Expenses	75,000.00	31,250.00	24,965.05	33.29 %	(6,284.95)
FICA	175,000.00	72,916.67	66,914.94	38.24	(6,001.73)
Salaries	2,275,000.00	947,916.67	838,281.06	36.85	(109,635.61)
Health Insurance	275,000.00	114,583.33	78,944.34	28.71	(35,638.99)
Employee Asst. Program	500.00	208.33	250.00	50.00	41.67
Professional Development	30,000.00	12,500.00	12,306.00	41.02	(194.00)
Flexible Spending Account	1,250.00	520.83	250.00	20.00	(270.83)
Staff Recognition/Events/Meetings	6,000.00	2,500.00	2,401.52	40.03	(98.48)
Total Personnel	2,837,750.00	1,182,395.83	1,024,312.91	36.10 %	(158,082.92)
Administration					
Audit Fees	13,430.00	5,595.83	9,050.00	67.39 %	3,454.17
Library Supplies	46,000.00	19,166.67	13,820.84	30.05	(5,345.83)
Office Supplies	5,800.00	2,416.67	3,622.30	62.45	1,205.63
Breakroom Supplies	3,400.00	1,416.67	865.37	25.45	(551.30)
Postage	3,500.00	1,458.33	1,402.76	40.08	(55.57)
Hospitality	500.00	208.33	0.00	0.00	(208.33)
Accounting and Bookkeeping	24,000.00	10,000.00	11,355.00	47.31	1,355.00
Delivery Service	5,500.00	2,291.67	2,292.81	41.69	1.14
Payroll Services	9,000.00	3,750.00	2,533.66	28.15	(1,216.34)
Liability Insurance Costs	30,500.00	12,708.33	30,675.00	100.57	17,966.67
Board Expenses	5,000.00	2,083.33	133.33	2.67	(1,950.00)
Memberships	7,000.00	2,916.67	2,213.24	31.62	(703.43)
Legal	18,000.00	7,500.00	1,541.60	8.56	(5,958.40)
Consultants	5,000.00	2,083.33	0.00	0.00	(2,083.33)
Investment Fees	16,800.00	7,000.00	5,692.17	33.88	(1,307.83)
Miscellaneous	500.00	208.33	191.69	38.34	(16.64)
Total Administration	193,930.00	80,804.17	85,389.77	44.03 %	4,585.60
Utilities					
Electricity	40,000.00	16,666.67	19,582.68	48.96 %	2,916.01
Water	5,000.00	2,083.33	3,185.82	63.72	1,102.49
Storm Sewer	1,500.00	625.00	670.11	44.67	45.11
Natural Gas	10,000.00	4,166.67	1,569.76	15.70	(2,596.91)
Telephone	17,500.00	7,291.67	82.50	0.47	(7,209.17)
Internet Services	24,000.00	10,000.00	8,321.02	34.67	(1,678.98)
Total Utilities	98,000.00	40,833.33	33,411.89	34.09 %	(7,421.44)
Information Technology					
CCS Operating	79,000.00	32,916.67	36,733.24	46.50 %	3,816.57
Software	35,000.00	14,583.33	28,248.01	80.71	13,664.68
LAN Management	40,000.00	16,666.67	16,738.05	41.85	71.38
Hardware	4,000.00	1,666.67	1,879.40	46.99	212.73
Website/Platform Fees	60,000.00	25,000.00	27,157.49	45.26	2,157.49
Photocopier Leases	25,000.00	10,416.67	10,525.47	42.10	108.80
Computer Equipment	30,000.00	12,500.00	19,783.86	65.95	7,283.86
Total Information Technology	273,000.00	113,750.00	141,065.52	51.67 %	27,315.52

Winnetka-Northfield Public Library District
Statement of Revenues and Expenditures - Modified Cash Basis
For the 5 Months Ended November 30, 2024

Prorated Budget Percentage Spent: 41.67%

	<u>Annual Budget</u>	<u>Prorated Budget</u>	<u>Year to Date Actual</u>	<u>% of Budget</u>	<u>Variance vs. Prorated Budget</u>
LIBRARY FUND					
Public Relations					
Promotional	11,000.00	4,583.33	3,098.07	28.16 %	(1,485.26)
Newsletter/Mailers	35,000.00	14,583.33	11,708.23	33.45	(2,875.10)
PR Supplies	4,000.00	1,666.67	43.54	1.09	(1,623.13)
Marketing/Advertising	<u>11,000.00</u>	<u>4,583.33</u>	<u>1,994.21</u>	<u>18.13</u>	<u>(2,589.12)</u>
Total Public Relations	<u>61,000.00</u>	<u>25,416.67</u>	<u>16,844.05</u>	<u>27.61 %</u>	<u>(8,572.62)</u>
Library Materials - Adult					
Books-Fiction-Adult	85,000.00	35,416.67	36,109.89	42.48 %	693.22
Books-Non-Fiction-Adult	75,000.00	31,250.00	27,358.27	36.48	(3,891.73)
Periodicals	20,200.00	8,416.67	16,149.84	79.95	7,733.17
DVDs-Adult	25,000.00	10,416.67	10,457.05	41.83	40.38
Audio Books-Adult	6,500.00	2,708.33	2,709.37	41.68	1.04
Books-Digital	355,000.00	147,916.67	118,875.94	33.49	(29,040.73)
Online Database	65,000.00	27,083.33	43,622.64	67.11	16,539.31
Video Games-Adults	<u>2,000.00</u>	<u>833.33</u>	<u>164.12</u>	<u>8.21</u>	<u>(669.21)</u>
Total Library Materials - Adult	<u>633,700.00</u>	<u>264,041.67</u>	<u>255,447.12</u>	<u>40.31 %</u>	<u>(8,594.55)</u>
Library Materials - Youth					
Kits	3,500.00	1,458.33	855.70	24.45 %	(602.63)
Books-Fiction-Juv	42,500.00	17,708.33	14,090.86	33.15	(3,617.47)
Books-Non-Fiction-Juv	14,000.00	5,833.33	7,030.68	50.22	1,197.35
DVDs-Juv	750.00	312.50	269.90	35.99	(42.60)
Audio Books/Talking Books Juv	17,500.00	7,291.67	8,668.68	49.54	1,377.01
Video Games-Juv	<u>5,500.00</u>	<u>2,291.67</u>	<u>1,331.99</u>	<u>24.22</u>	<u>(959.68)</u>
Total Library Materials - Youth	<u>83,750.00</u>	<u>34,895.83</u>	<u>32,247.81</u>	<u>38.50 %</u>	<u>(2,648.02)</u>
Programs					
Reading Programs	11,000.00	4,583.33	3,620.29	32.91 %	(963.04)
Programming - Studio	17,600.00	7,333.33	4,283.55	24.34	(3,049.78)
Programming - Youth	42,000.00	17,500.00	17,374.21	41.37	(125.79)
Programming - Adult	35,500.00	14,791.67	16,842.43	47.44	2,050.76
Studio Maintenance/Repair	<u>3,000.00</u>	<u>1,250.00</u>	<u>209.90</u>	<u>7.00</u>	<u>(1,040.10)</u>
Total Programs	<u>109,100.00</u>	<u>45,458.33</u>	<u>42,330.38</u>	<u>38.80 %</u>	<u>(3,127.95)</u>
Capital					
Capital Outlay	400,000.00	166,666.67	21,901.76	5.48 %	(144,764.91)
Building	155,000.00	64,583.33	4,943.86	3.19	(59,639.47)
Equipment/Furniture	<u>65,000.00</u>	<u>27,083.33</u>	<u>1,307.52</u>	<u>2.01</u>	<u>(25,775.81)</u>
Total Capital	<u>620,000.00</u>	<u>258,333.33</u>	<u>28,153.14</u>	<u>4.54 %</u>	<u>(230,180.19)</u>
Total Expenses	<u>4,910,230.00</u>	<u>2,045,929.17</u>	<u>1,659,202.59</u>	<u>33.79 %</u>	<u>(386,726.58)</u>
Excess Revenues less Expenses	<u>137,705.00</u>	<u>57,377.08</u>	<u>771,282.42</u>		<u>713,905.34</u>

Winnetka-Northfield Public Library District
Statement of Revenues and Expenditures - Modified Cash Basis
For the 5 Months Ended November 30, 2024

Prorated Budget Percentage Spent: 41.67%

	<u>Annual Budget</u>	<u>Prorated Budget</u>	<u>Year to Date Actual</u>	<u>% of Budget</u>	<u>Variance vs. Prorated Budget</u>
BUILDING FUND					
Revenues					
Property Taxes Collections-Building	399,690.00	166,537.50	195,374.40	48.88 %	28,836.90
Total Revenue	<u>399,690.00</u>	<u>166,537.50</u>	<u>195,374.40</u>	48.88 %	<u>28,836.90</u>
Expenses					
Northfield Lease	72,500.00	30,208.33	30,142.40	41.58 %	(65.93)
Janitorial Supplies	11,000.00	4,583.33	3,109.27	28.27	(1,474.06)
Snow Removal	9,000.00	3,750.00	1,735.00	19.28	(2,015.00)
Building Appraisal	500.00	208.33	0.00	0.00	(208.33)
Building Maintenance Service	113,000.00	47,083.33	40,160.00	35.54	(6,923.33)
Elevators	10,000.00	4,166.67	1,555.00	15.55	(2,611.67)
Landscaping	20,000.00	8,333.33	8,877.69	44.39	544.36
HVAC	11,200.00	4,666.67	3,999.00	35.71	(667.67)
Flooring & Painting	125,000.00	52,083.33	0.00	0.00	(52,083.33)
Automatic Doors	7,500.00	3,125.00	360.00	4.80	(2,765.00)
Roof	700.00	291.67	366.00	52.29	74.33
Alarms & Security	6,000.00	2,500.00	1,276.14	21.27	(1,223.86)
Equipment	2,100.00	875.00	0.00	0.00	(875.00)
Plumbing	1,500.00	625.00	0.00	0.00	(625.00)
Electrical	7,000.00	2,916.67	5,505.00	78.64	2,588.33
Misc Services	2,000.00	833.33	1,049.00	52.45	215.67
Total Expenses	<u>399,000.00</u>	<u>166,250.00</u>	<u>98,134.50</u>	24.60 %	<u>(68,115.50)</u>
Excess Revenues less Expenses	<u>\$ 690.00</u>	<u>\$ 287.50</u>	<u>\$ 97,239.90</u>		<u>96,952.40</u>
UNEMPLOYMENT FUND					
Revenues					
Total Revenue	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00 %	<u>0.00</u>
Expenses					
Excess Revenues less Expenses	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>		<u>0.00</u>

Winnetka-Northfield Public Library District
Statement of Revenues and Expenditures - Modified Cash Basis
For the 5 Months Ended November 30, 2024

Prorated Budget Percentage Spent: 41.67%

	Annual Budget	Prorated Budget	Year to Date Actual	% of Budget	Variance vs. Prorated Budget
SPECIAL RESERVE FUND					
Revenues					
Transfer In	0.00	0.00	0.00	0.00 %	0.00
Expenses					
Excess Revenues less Expenses	\$ 0.00	\$ 0.00	\$ 0.00		0.00

Winnetka-Northfield Public Library District

Check Register

All Bank Accounts

November 1, 2024 - November 30, 2024

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
Vendor Checks						
U.S. Postal Service 10-0-5722	Newsletter/Mailers	Permit #85 - Acct 551619a	971.09	4752	11/11/24	<u>971.09</u>
ATA Group, LLP 10-0-5101	Audit Fees	Inv 12575; 10.31.24	6,550.00	4753	11/14/24	<u>6,550.00</u>
Background Screening Consultants LLC 10-0-5736	Legal	Inv 24601; 11.01.24	66.70	4754	11/14/24	<u>66.70</u>
Chicago Tribune 10-1-5342	Periodicals-Winnetka	Inv 102842143000; Oct. 2024	252.00	4755	11/14/24	<u>252.00</u>
Colley Elevator Co. 70-0-5749	Elevators	Inv 269577; 09.30.24	330.00	4756	11/14/24	<u>330.00</u>
Engberg Anderson, Inc. 10-0-5800	Capital Outlay	Inv 24373700-3; 11.30.24	5,061.90	4757	11/14/24	<u>5,061.90</u>
GUY SCOPELLITI LANDSCAPE 70-0-5750	Landscaping	Inv 45593; 11.01.24	1,959.00	4758	11/14/24	<u>1,959.00</u>
Image Systems & Business Solutions Leasing a Progr 10-0-5766	Photocopier Leases	To VOID check 4759	-786.25	4759	11/30/24	<u>(4,523.19)</u>
10-0-5766	Photocopier Leases	To VOID check 4759	-3,736.94			
Image Systems & Business Solutions Leasing a Progr 10-0-5766	Photocopier Leases	Inv 410075; 11.11.24	786.25	4759	11/14/24	<u>4,523.19</u>
10-0-5766	Photocopier Leases	Inv 588754335	3,736.94			
Isabel Raci 10-0-5908	Programming - Adult	Event Presentation	510.00	4760	11/14/24	<u>510.00</u>
James R. Parks 10-0-5907	Programming - Youth	Event Presentation; 11.02.24	250.00	4761	11/14/24	<u>250.00</u>
Jeff Mishur 10-0-5908	Programming - Adult	Event Presentation; 12.02.24	360.00	4762	11/14/24	<u>360.00</u>
Jennifer Fisher 10-0-4150	Lost/Damaged Materials	Reimbursement	6.99	4763	11/14/24	<u>6.99</u>
Kelli Marshall 10-0-5908	Programming - Adult	Event Presentation; 12.03.24	250.00	4764	11/14/24	<u>250.00</u>
Library Market LLC 10-0-5177	Website/Platform Fees	Inv 3562; 08.01.24	3,500.00	4765	11/14/24	<u>3,500.00</u>
Linden Patio Homes Condominium 70-0-5799	Misc Services	Inv V-3779	800.00	4766	11/14/24	<u>800.00</u>
Martina Jae Mathisen 10-0-5114	Professional Development	Event Presentation; 12.05.24	700.00	4767	11/14/24	<u>700.00</u>
Molly Stamer 10-0-4150	Lost/Damaged Materials	Reimbursement	27.00	4768	11/14/24	<u>27.00</u>

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OCLC Inc 10-1-5345	Books-Digital-Winnetka	Inv 1000410549; 10.31.24	251.58	4769	11/14/24	<u>251.58</u>
Outsource IT Solutions Group 10-0-5134	Software	Inv 81415; 11.12.24	12,375.00	4770	11/14/24	<u>12,375.00</u>
Raul Negrete Moyo 70-0-5740	Snow Removal	Salt Delivery	1,735.00	4771	11/14/24	<u>1,735.00</u>
The Book Stall 10-2-5341	Books-Non-Fiction-Adult-Northfield	Inv 545454; 11.11.24	28.00	4772	11/14/24	<u>101.57</u>
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Inv 543751; 10.30.24	24.00			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Inv 544003; 11.01.24	11.99			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Inv 544828; 11.07.24	21.59			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Inv 544937; 11.07.24	15.99			
WP Company LLC 10-0-5177	Website/Platform Fees	Inv 3950; 11.01.24	2,036.00	4773	11/14/24	<u>2,036.00</u>
WT. Cox Subscriptions, Inc. 10-1-5342	Periodicals-Winnetka	Inv 3143516; 11.08.24	30.00	4774	11/14/24	<u>30.00</u>
askART, Inc 10-1-5346	Online Database - Winnetka	askART, Inc	2,500.00	4775	11/25/24	<u>2,500.00</u>
Ellen Shubart 10-0-5908	Programming - Adult	Event Presentation	150.00	4776	11/25/24	<u>150.00</u>
Image Systems & Business Solutions 10-0-5766	Photocopier Leases	Inv 410075	786.25	4777	11/25/24	<u>786.25</u>
Image Systems & Business Solutions 10-0-5766	Leasing a Progr Photocopier Leases	Inv 588560961	3,736.94	4778	11/25/24	<u>3,736.94</u>
AT&T 10-0-5176	Internet Services	Inv S663007007-24315	473.45	4779	11/27/24	<u>473.45</u>
B.H. Suhr & Company, Inc. 10-0-5882	Building	Inv 2418	1,750.00	4780	11/27/24	<u>1,750.00</u>
Chicago Hearing Society 10-0-5732	Staff Recognition/Events/Meetings	Inv C203452	180.00	4781	11/27/24	<u>180.00</u>
Chicago Tribune 10-1-5342	Periodicals-Winnetka	Print/Digital	839.16	4782	11/27/24	<u>839.16</u>
Claire Evans 10-0-5908	Programming - Adult	Event Presentation; 12.09.24	275.00	4783	11/27/24	<u>275.00</u>

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Comprise Technologies, Inc 10-0-5136	Hardware	Inv 2025-071	330.00	4784	11/27/24	<u>330.00</u>
Engberg Anderson, Inc. 10-0-5800	Capital Outlay	Inv 24373700-2	6,354.24	4785	11/27/24	<u>6,354.24</u>
Friends of the Library 10-0-4895	Friends Donations	Friends of the Library	125.00	4786	11/27/24	<u>125.00</u>
Gary Wenstrup 10-0-5908	Programming - Adult	Event Presentation; 12.18.24	250.00	4787	11/27/24	<u>250.00</u>
Illinois Office of the State Fire Marshal 70-0-5749	Elevators	Inv 5125146542	125.00	4788	11/27/24	<u>125.00</u>
Kelly Dull 10-0-5908	Programming - Adult	Reimbursement	400.00	4789	11/27/24	<u>400.00</u>
Laura Munoz 10-0-5114	Professional Development	Reimbursement	544.04	4790	11/27/24	<u>544.04</u>
Leslie Goddard 10-0-5908	Programming - Adult	Event Presentation; 12.17.24	300.00	4791	11/27/24	<u>300.00</u>
Lindemann Chimney Co. 70-0-5799	Misc Services	Inv 294284	249.00	4792	11/27/24	<u>249.00</u>
Mark Swenson 10-0-5114	Professional Development	Reimbursement	4.50	4793	11/27/24	<u>4.50</u>
Melissa Morgan 10-0-5121	Office Supplies	Reimbursement	25.00	4794	11/27/24	<u>25.00</u>
Mikayla Contreras 10-0-5114	Professional Development	Reimbursement	5.56	4795	11/27/24	<u>5.56</u>
NewsBank 10-1-5346	Online Database - Winnetka	Renewal RTRN1149134; 03.2025 - 02.2026	2,336.00	4796	11/27/24	<u>2,336.00</u>
Tee Jay Service Company, Inc 70-0-5755	Automatic Doors	Inv 211632	360.00	4797	11/27/24	<u>360.00</u>
The Book Stall 10-2-5341	Books-Non-Fiction-Adult-Northfield	Inv 546606	20.80	4798	11/27/24	<u>20.80</u>
Wildbird Shack 10-0-5908	Programming - Adult	Event Presentation; 12.12.24	200.00	4799	11/27/24	<u>200.00</u>
WT. Cox Subscriptions, Inc. 10-1-5342	Periodicals-Winnetka	Inv 314847	50.40	4800	11/27/24	<u>50.40</u>
Catapult 10-0-5115	Flexible Spending Account	Inv 00156643	50.00	18328	11/07/24	<u>50.00</u>
Ntiva				18329	11/07/24	<u>2,205.00</u>

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10-0-5135	LAN Management	Inv 249678	2,205.00			
Lauterbach & Amen, LLP				18330	11/07/24	<u>2,730.00</u>
10-0-5131	Accounting and Bookkeeping	Inv 94614	2,730.00			
Warehouse Direct				18331	11/07/24	<u>38.75</u>
70-0-5725	Janitorial Supplies	Inv 5812375-0	38.75			
QUILL CORPORATION				18332	11/07/24	<u>388.34</u>
10-0-5121	Office Supplies	Inv 41278062	388.34			
BAKER & TAYLOR				18333	11/07/24	<u>3,700.04</u>
10-2-5444	Audio Books-Juv-Northfield	BAKER & TAYLOR	175.84			
10-2-5440	Books-Fiction-Juv-Northfield	BAKER & TAYLOR	210.67			
10-1-5440	Books-Fiction-Juv-Winnetka	BAKER & TAYLOR	613.07			
10-0-5120	Library Supplies	BAKER & TAYLOR	337.14			
10-2-5341	Books-Non-Fiction-Adult-Northfield	BAKER & TAYLOR	171.30			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	BAKER & TAYLOR	687.60			
10-2-5340	Books-Fiction-Adult-Northfield	BAKER & TAYLOR	443.86			
10-1-5340	Books-Fiction-Adult-Winnetka	BAKER & TAYLOR	855.32			
10-2-5441	Books-Non-Fiction-Juv-Northfield	BAKER & TAYLOR	76.40			
10-1-5441	Books-Non-Fiction-Juv-Winnetka	BAKER & TAYLOR	128.84			
MIDWEST TAPE				18334	11/07/24	<u>1,549.56</u>
10-0-5120	Library Supplies	MIDWEST TAPE	106.56			
10-2-5443	DVDs-Juv-Northfield	MIDWEST TAPE	23.99			
10-1-5343	DVDs-Adult-Winnetka	MIDWEST TAPE	469.15			
10-2-5343	DVDs-Adult-Northfield	MIDWEST TAPE	170.03			
10-1-5444	Audio Books-Juv-Winnetka	MIDWEST TAPE	103.98			
10-2-5344	Audio Books-Adult-Northfield	MIDWEST TAPE	137.97			
10-1-5344	Audio Books-Adult-Winnetka	MIDWEST TAPE	402.91			
10-2-5344	Audio Books-Adult-Northfield	Inv 506093908	134.97			
Ntiva				18348	11/21/24	<u>2,351.91</u>
10-0-5135	LAN Management	Inv 250721	2,351.91			
PITNEY BOWES				18349	11/21/24	<u>299.01</u>
10-0-5123	Postage	Inv 3106916352; 09.30.24 - 12.29.24	299.01			
DD Facility Services				18350	11/21/24	<u>8,160.00</u>
70-0-5748	Building Maintenance Service	Inv 1058; 11.01.24	8,160.00			
QUILL CORPORATION				18351	11/21/24	<u>45.19</u>
10-0-5121	Office Supplies	Inv 41341761; 10.31.24	27.24			
10-0-5121	Office Supplies	Inv 41448649; 11.07.24	17.95			

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Kanopy 10-1-5345	Books-Digital-Winnetka	Inv 423955; 10.31.24	729.00	18352	11/21/24	<u>729.00</u>
HOOPLA (MIDWEST TAPE) 10-1-5345	Books-Digital-Winnetka	Inv 506271590; 10.31.24	2,128.71	18353	11/21/24	<u>2,128.71</u>
CDW-G 10-0-5136	Hardware	Inv AB3V78Y; 10.30.24	244.72	18354	11/21/24	<u>244.72</u>
MERCHANTS DELIVERY SERVICE 10-0-5138	Delivery Service	10.2024	575.00	18355	11/21/24	<u>575.00</u>
VILLAGE OF NORTHFIELD 70-2-5159	Northfield Lease	Inv 1101LIB	6,028.48	18356	11/21/24	<u>6,028.48</u>
Lauterbach & Amen, LLP 10-0-5131	Accounting and Bookkeeping	Inv 97755; 11.01.24	1,725.00	18357	11/21/24	<u>1,725.00</u>
OVERDRIVE INC. 10-1-5345 10-1-5345 10-1-5345 10-1-5345	Books-Digital-Winnetka Books-Digital-Winnetka Books-Digital-Winnetka Books-Digital-Winnetka	Inv 01018CP24340789 Inv 01018MA24337243 Inv 01018MA24341732 Inv 01018CP24340092	6,490.09 3,772.11 10,578.32 6,470.08	18358	11/21/24	<u>27,310.60</u>
DEMCO 10-1-5439	Kits	Inv 7564688; 11.07.24	516.14	18359	11/21/24	<u>516.14</u>
BAKER & TAYLOR 10-2-5341 10-1-5341 10-0-5120 10-2-5440 10-1-5444 10-1-5440 10-2-5340 10-1-5340 10-2-5444 10-2-5441 10-1-5343	Books-Non-Fiction-Adult-Northfield Books-Non-Fiction-Adult-Winnetka Library Supplies Books-Fiction-Juv-Northfield Audio Books-Juv-Winnetka Books-Fiction-Juv-Winnetka Books-Fiction-Adult-Northfield Books-Fiction-Adult-Winnetka Audio Books-Juv-Northfield Books-Non-Fiction-Juv-Northfield DVDs-Adult-Winnetka	BAKER & TAYLOR BAKER & TAYLOR BAKER & TAYLOR BAKER & TAYLOR BAKER & TAYLOR BAKER & TAYLOR BAKER & TAYLOR BAKER & TAYLOR BAKER & TAYLOR BAKER & TAYLOR BAKER & TAYLOR	919.84 2,466.08 787.72 512.93 597.04 1,060.70 690.43 1,979.78 333.24 166.43 227.27	18360	11/21/24	<u>9,741.46</u>
MIDWEST TAPE 10-0-5120 10-1-5444 10-1-5343 10-2-5343 10-1-5344	Library Supplies Audio Books-Juv-Winnetka DVDs-Adult-Winnetka DVDs-Adult-Northfield Audio Books-Adult-Winnetka	MIDWEST TAPE MIDWEST TAPE MIDWEST TAPE MIDWEST TAPE MIDWEST TAPE	217.64 123.98 1,093.62 416.67 748.83	18361	11/21/24	<u>2,950.66</u>

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10-2-5344	Audio Books-Adult-Northfield	MIDWEST TAPE	349.92			
PITNEY BOWES 10-0-5123	Postage	ACH	100.00	18371	11/30/24	<u>100.00</u>
COMCAST 10-0-5176	Internet Services	10.11.21 - 11.10.24	71.95	18372	11/30/24	<u>71.95</u>
Peerless Network 10-0-5176	Internet Services	Peerless Network	41.33	18373	11/30/24	<u>41.33</u>
NATIONWIDE RETIREMENT SOLUTIONS 10-0-2040	457 withholding	NATIONWIDE RETIREMENT SOLUTIONS	1,225.00	18374	11/30/24	<u>1,225.00</u>
COMCAST 10-0-5176	Internet Services	11-20.24 - 12.19.24	434.45	18375	11/30/24	<u>434.45</u>
NICOR 10-2-5174	Natural Gas - Northfield	08.22.24 - 09.23.24	47.67	18376	11/30/24	<u>47.67</u>
NORTH SHORE GAS 10-1-5174	Natural Gas - Winnetka	09.25.24 - 10.22.24	292.88	18377	11/30/24	<u>292.88</u>
PITNEY BOWES 10-0-5123	Postage	PITNEY BOWES	100.00	18378	11/30/24	<u>100.00</u>
COMED 10-2-5171	Electricity - Northfield	08.19.24 - 09.18.24	966.20	18379	11/30/24	<u>966.20</u>
PITNEY BOWES 10-0-5123	Postage	PITNEY BOWES	100.00	18380	11/30/24	<u>100.00</u>
VILLAGE OF NORTHFIELD 10-2-5172	Water - Northfield	VILLAGE OF NORTHFIELD	57.90	18381	11/30/24	<u>57.90</u>
NATIONWIDE RETIREMENT SOLUTIONS 10-0-2040	457 withholding	NATIONWIDE RETIREMENT SOLUTIONS	1,225.00	18382	11/30/24	<u>1,225.00</u>
VILLAGE OF WINNETKA 10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	354.45	18383	11/30/24	<u>4,032.25</u>
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	26.12			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	71.01			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	117.06			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	2.00			
10-1-5173	Storm Sewer - Winnetka	VILLAGE OF WINNETKA	139.71			
10-1-5171	Electricity - Winnetka	VILLAGE OF WINNETKA	3,438.48			
10-1-5171	Electricity - Winnetka	VILLAGE OF WINNETKA	-273.60			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	58.37			
10-1-5172	Water - Winnetka	VILLAGE OF WINNETKA	98.65			
First Bankcard 10-0-5732	Staff Recognition/Events/Meetings	Dombrowski - Maddy Party Treats	12.25	18384	11/30/24	<u>15,129.53</u>

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10-0-5114	Professional Development	Dombrowski - Dinner for ILA Conference	16.07			
10-0-5114	Professional Development	Dombrowski - Lunch for ILA Conference	13.17			
10-0-5114	Professional Development	Dombrowski - Breakfast for ILA Conference	26.50			
10-0-5114	Professional Development	Dombrowski - Lunch for ILA Conference	18.24			
10-0-5114	Professional Development	Dombrowski - Breakfast for ILA Conference	26.16			
10-0-5114	Professional Development	Dombrowski - Breakfast for ILA Conference	16.34			
10-0-5114	Professional Development	Dombrowski - Hotel for ILA Conference	541.65			
10-0-5114	Professional Development	Dombrowski - Strategic Planning Workshop	309.00			
10-0-5732	Staff Recognition/Events/Meetings	Dombrowski - Lunch for Employee 30-Year Anniversary	39.16			
10-0-5114	Professional Development	Dombrowski - ILA Legislative Meetup Breakfast	55.00			
10-0-5719	Board Expenses	Dombrowski - Board Snacks	116.25			
10-0-5114	Professional Development	Karowska - Prof Dev A Urich ALSC FY 2425	10.00			
10-0-5114	Professional Development	Karowska - Prof Dev A Urich ALSC FY 2425	24.01			
10-0-5114	Professional Development	Karowska - Prof Dev A Urich ALSC FY 2425	53.80			
10-1-5439	Kits	Karowska - STEAM Kit replacement	6.95			
10-0-5114	Professional Development	Karowska - Prof Dev A Urich ALSC FY 2425	7.16			
10-0-5114	Professional Development	Karowska - Prof Dev A Urich ALSC FY 2425	14.14			
10-0-5907	Programming - Youth	Karowska - Youth Programming	19.99			
10-0-5114	Professional Development	Karowska - Prof Dev A Urich ALSC FY 2425	10.00			
10-0-5114	Professional Development	Karowska - Prof Dev A Urich ALSC FY 2425	13.35			
10-0-5114	Professional Development	Karowska - Prof Dev A Urich ALSC FY 2425	811.40			
10-0-5907	Programming - Youth	Karowska - Youth Programming	31.26			
10-0-5884	Equipment/Furniture	Karowska - Furniture / equipment (nfl)	139.99			
10-0-5907	Programming - Youth	Karowska - Youth Programming	83.97			
10-0-5907	Programming - Youth	Karowska - Youth Programming	58.39			
10-0-5907	Programming - Youth	Karowska - Youth Programming	6.74			
10-0-5907	Programming - Youth	Karowska - Youth Programming	11.88			
10-0-5907	Programming - Youth	Karowska - Youth Programming	25.65			
10-0-5907	Programming - Youth	Karowska - Youth Programming	31.26			
10-0-5907	Programming - Youth	Karowska - Youth Programming	179.67			
10-0-5308	Reading Programs	Karowska - Winter Reading Kids Prizes	280.00			
10-1-5444	Audio Books-Juv-Winnetka	Karowska - Tonies (Juv audio)	7.94			
10-2-5444	Audio Books-Juv-Northfield	Karowska - Tonies (Juv audio)	7.94			
10-1-5444	Audio Books-Juv-Winnetka	Karowska - Tonies (Juv audio)	11.99			
10-2-5444	Audio Books-Juv-Northfield	Karowska - Tonies (Juv audio)	11.98			
10-1-5444	Audio Books-Juv-Winnetka	Karowska - Tonies (Juv audio)	14.99			

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10-2-5444	Audio Books-Juv-Northfield	Karwowska - Tonies (Juv audio)	14.98			
10-1-5444	Audio Books-Juv-Winnetka	Karwowska - Tonies (Juv audio)	17.94			
10-2-5444	Audio Books-Juv-Northfield	Karwowska - Tonies (Juv audio)	17.95			
10-1-5444	Audio Books-Juv-Winnetka	Karwowska - Tonies (Juv audio)	43.48			
10-2-5444	Audio Books-Juv-Northfield	Karwowska - Tonies (Juv audio)	43.47			
10-1-5444	Audio Books-Juv-Winnetka	Karwowska - Tonies (Juv audio)	62.86			
10-2-5444	Audio Books-Juv-Northfield	Karwowska - Tonies (Juv audio)	62.85			
10-0-5907	Programming - Youth	Karwowska - Youth Programming	18.49			
10-0-5907	Programming - Youth	Karwowska - Youth Programming	71.88			
10-0-5907	Programming - Youth	Karwowska - Youth Programming	35.99			
10-1-5444	Audio Books-Juv-Winnetka	Karwowska - Tonies (Juv audio)	35.92			
10-2-5444	Audio Books-Juv-Northfield	Karwowska - Tonies (Juv audio)	32.93			
10-1-5444	Audio Books-Juv-Winnetka	Karwowska - Tonies (Juv audio)	126.13			
10-2-5444	Audio Books-Juv-Northfield	Karwowska - Tonies (Juv audio)	126.12			
10-1-5444	Audio Books-Juv-Winnetka	Karwowska - Tonies (Juv audio)	9.00			
10-2-5444	Audio Books-Juv-Northfield	Karwowska - Tonies (Juv audio)	8.99			
10-1-5444	Audio Books-Juv-Winnetka	Karwowska - Tonies (Juv audio)	10.00			
10-2-5444	Audio Books-Juv-Northfield	Karwowska - Tonies (Juv audio)	9.99			
10-1-5444	Audio Books-Juv-Winnetka	Karwowska - Videogames Youth	59.99			
10-2-5444	Audio Books-Juv-Northfield	Karwowska - Videogames Youth	59.99			
10-1-5444	Audio Books-Juv-Winnetka	Karwowska - Tonies (Juv audio)	307.13			
10-2-5444	Audio Books-Juv-Northfield	Karwowska - Tonies (Juv audio)	307.12			
10-1-5444	Audio Books-Juv-Winnetka	Karwowska - Tonies (Juv audio)	397.44			
10-2-5444	Audio Books-Juv-Northfield	Karwowska - Tonies (Juv audio)	397.43			
10-1-5444	Audio Books-Juv-Winnetka	Karwowska - Videogames Youth	29.99			
10-2-5444	Audio Books-Juv-Northfield	Karwowska - Videogames Youth	29.99			
10-1-5445	Video Games-Juv-Winnetka	Karwowska - Videogames Youth	34.29			
10-2-5445	Video Games- Juv-Northfield	Karwowska - Videogames Youth	34.29			
10-1-5445	Video Games-Juv-Winnetka	Karwowska - Videogames Youth	89.98			
10-2-5445	Video Games- Juv-Northfield	Karwowska - Videogames Youth	89.98			
10-1-5445	Video Games-Juv-Winnetka	Karwowska - Videogames Youth	108.98			
10-2-5445	Video Games- Juv-Northfield	Karwowska - Videogames Youth	108.98			
10-1-5445	Video Games-Juv-Winnetka	Karwowska - Videogames Youth	39.99			
10-2-5445	Video Games- Juv-Northfield	Karwowska - Videogames Youth	39.99			

Winnetka-Northfield Public Library District

Check Register

All Bank Accounts

November 1, 2024 - November 30, 2024

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-1-5445	Video Games-Juv-Winnetka	Karwowska - Videogames Youth	59.99			
10-2-5445	Video Games- Juv-Northfield	Karwowska - Videogames Youth	59.99			
10-1-5445	Video Games-Juv-Winnetka	Karwowska - Tonies (Juv audio)	9.00			
10-2-5445	Video Games- Juv-Northfield	Karwowska - Tonies (Juv audio)	8.99			
10-0-5114	Professional Development	Karwowska - Prof Dev T Malinowski ILA FY 2425	12.06			
10-0-5907	Programming - Youth	Karwowska - Youth Programming	9.99			
10-0-5114	Professional Development	Karwowska - Prof Dev T Malinowski ILA FY 2425	22.13			
10-1-5445	Video Games-Juv-Winnetka	Karwowska - Videogames Youth	62.98			
10-2-5445	Video Games- Juv-Northfield	Karwowska - Videogames Youth	62.98			
10-1-5445	Video Games-Juv-Winnetka	Karwowska - Videogames Youth	149.83			
10-2-5445	Video Games- Juv-Northfield	Karwowska - Videogames Youth	149.83			
10-0-5114	Professional Development	Karwowska - Prof Dev T Malinowski ILA FY 2425	39.90			
10-0-5114	Professional Development	Karwowska - Prof Dev T Malinowski ILA FY 2425	602.97			
10-0-5907	Programming - Youth	Karwowska - Youth Programming	71.96			
10-0-5907	Programming - Youth	Karwowska - Library supplies	17.98			
10-0-5907	Programming - Youth	Karwowska - Youth Programming	18.33			
10-0-5907	Programming - Youth	Karwowska - Youth Programming	29.99			
10-0-5907	Programming - Youth	Karwowska - Youth Programming	38.52			
10-1-5445	Video Games-Juv-Winnetka	Karwowska - Videogames Youth	42.99			
10-2-5445	Video Games- Juv-Northfield	Karwowska - Videogames Youth	42.99			
10-0-5907	Programming - Youth	Karwowska - Youth Programming	25.49			
10-0-5898	Miscellaneous	Karwowska - overlimit fee	39.00			
10-0-5907	Programming - Youth	Karwowska - Youth Programming	25.99			
10-0-5907	Programming - Youth	Karwowska - Youth Programming	29.99			
10-0-5907	Programming - Youth	Karwowska - Youth Programming	58.92			
10-0-5121	Office Supplies	Karwowska - Janitorial supplies	75.92			
10-1-5445	Video Games-Juv-Winnetka	Karwowska - Videogames Youth	62.98			
10-2-5445	Video Games- Juv-Northfield	Karwowska - Videogames Youth	62.98			
10-0-5120	Library Supplies	Karwowska - Youth Programming	394.89			
10-1-5445	Video Games-Juv-Winnetka	Karwowska - CC rewards.	-50.00			
10-1-5444	Audio Books-Juv-Winnetka	Karwowska - Tonies (Juv audio)	-9.00			
10-2-5444	Audio Books-Juv-Northfield	Karwowska - Tonies (Juv audio)	-8.99			
10-0-5907	Programming - Youth	Karwowska - Youth Programming	19.99			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Mall - Materials	25.19			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Mall - Materials	56.67			
10-0-5120	Library Supplies	Mall - Tech Services supplies	8.99			
10-1-5342	Periodicals-Winnetka	Mall - Materials	99.00			
10-0-5134	Software	Mall - Virtual event hosting	127.97			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Mall - Materials	28.96			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Mall - Refund for Materials, 9/17	-57.40			

Winnetka-Northfield Public Library District

Check Register

All Bank Accounts

November 1, 2024 - November 30, 2024

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Mall - Materials	26.98			
10-0-5120	Library Supplies	Mall - Tech Services supplies	114.17			
10-1-5445	Video Games-Juv-Winnetka	Mall - Materials	29.99			
10-2-5445	Video Games- Juv-Northfield	Mall - Materials	29.99			
10-0-5882	Building	Mall - Bird food	24.66			
10-0-5908	Programming - Adult	Mall - Programming supplies (prize for Halloween Horror Trivia Night, 10/30) + Materials	17.74			
10-1-5340	Books-Fiction-Adult-Winnetka	Mall - Programming supplies (prize for Halloween Horror Trivia Night, 10/30) + Materials	17.74			
10-1-5341	Books-Non-Fiction-Adult-Winnetka	Mall - Materials	35.76			
10-0-5907	Programming - Youth	Mall - Youth programming supplies	38.77			
10-0-5908	Programming - Adult	Mall - Programming supplies (prize for Halloween Horror Trivia Night, 10/30)	38.94			
10-0-5732	Staff Recognition/Events/Meetings	Melero - Farewell party	255.75			
10-0-5122	Breakroom Supplies	Melero - Dish washer soap	16.39			
10-0-5732	Staff Recognition/Events/Meetings	Melero - Staff Appreciation	84.32			
10-0-5732	Staff Recognition/Events/Meetings	Melero - Staff Appreciation	22.33			
10-0-5121	Office Supplies	Melero - Ink Replacement	119.28			
10-0-5122	Breakroom Supplies	Melero - Sugar	19.99			
10-0-5907	Programming - Youth	Melero - Youth pumkins	178.10			
10-0-5121	Office Supplies	Melero - Bank Bags	25.99			
10-0-5121	Office Supplies	Morgan - office supplies - storage shelving unit	107.99			
10-0-5907	Programming - Youth	Morgan - Programming - Youth - treasure chest prizes	4.14			
10-0-5906	Programming - Studio	Morgan - Programming - Studio - desiccant for filament	2.00			
10-0-5121	Office Supplies	Morgan - office supplies - storage bins	137.45			
10-0-5907	Programming - Youth	Morgan - Programming - Youth - haunted houses, cozy cottages, edible candy sushi	217.54			
10-0-5732	Staff Recognition/Events/Meetings	Morgan - Staff Recognition/Events/Meetings - welcome back Amelia, farewell Nancy	33.10			
10-0-5121	Office Supplies	Morgan - office supplies - storage bins	69.98			
10-0-5907	Programming - Youth	Morgan - Programming - Youth - sticker murals and bookmarks	181.32			
10-0-5907	Programming - Youth	Morgan - Programming - Youth - return re: treasure chest prizes	-4.99			
10-0-5907	Programming - Youth	Morgan - Programming - Youth - art play supplies	134.33			
10-0-5121	Office Supplies	Morgan - office supplies - storage bins	74.99			
10-0-5907	Programming - Youth	Morgan - Programming - Youth - replacement toys & family science	92.55			
10-0-5907	Programming - Youth	Morgan - Programming - Youth - replacement toy	14.99			
10-0-5121	Office Supplies	Morgan - office supplies - Tul notebook	9.99			

Winnetka-Northfield Public Library District

Check Register

All Bank Accounts

November 1, 2024 - November 30, 2024

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-0-5908	Programming - Adult	Morgan - Programming - Adult - replacement item for bridge	27.95			
10-0-5121	Office Supplies	Morgan - office supplies - shelves above desk	9.99			
10-0-5907	Programming - Youth	Morgan - Programming - Youth - family science, edible candy sushi	25.71			
10-0-5121	Office Supplies	Morgan - office supplies - storage items & label maker	112.97			
10-0-5732	Staff Recognition/Events/Meetings	Munoz - Staff Incentive	14.39			
10-0-5121	Office Supplies	Munoz - Office supplies , planner calendar refill	26.98			
10-0-5906	Programming - Studio	Munoz - programming - polymer clay earrings supplies	47.97			
10-0-5906	Programming - Studio	Munoz - Electronics Screwdriver Set	27.99			
10-0-5906	Programming - Studio	Munoz - Library of Things - Replacement Metal Detector Bag	36.11			
10-0-5906	Programming - Studio	Munoz - Library of Things - Replacement Metal Detector	71.00			
10-0-5732	Staff Recognition/Events/Meetings	Munoz - Department Meeting	36.90			
10-0-5906	Programming - Studio	Munoz - programming - countdown calendar	7.99			
10-0-5906	Programming - Studio	Munoz - Library of Puzzles - Puzzles	25.94			
10-0-5906	Programming - Studio	Munoz - Library of Puzzles - Puzzle mats	74.85			
10-0-5906	Programming - Studio	Munoz - Mini Heat Press	22.99			
10-0-5906	Programming - Studio	Munoz - Mug Heat Press	135.99			
10-0-5906	Programming - Studio	Munoz - Sublimation Mugs (36ct)	65.99			
10-0-5906	Programming - Studio	Munoz - 3D Printer - PINK filament	19.99			
10-0-5906	Programming - Studio	Munoz - 3D Printer - BLACK filament	19.99			
10-0-5114	Professional Development	Munoz - Continuing Education - Pumping Station (subscription makerspace)	65.00			
10-0-5906	Programming - Studio	Munoz - Sublimation&Vinyl Supplies - sublimation sheets, tote bags, puffy HTV, tshirt ruler guide	153.09			
10-0-5906	Programming - Studio	Munoz - Cricut supplies	10.61			
10-0-5114	Professional Development	Munoz - Continuing Education - CORE Conference	229.00			
10-0-5906	Programming - Studio	Munoz - Epilog Mini - Replacement Air Filter	322.66			
10-0-5906	Programming - Studio	Munoz - programming - pumpkin decorating contest supplies and gift card prize	127.56			
10-0-5906	Programming - Studio	Munoz - Embroidery - Stabilizer backing	10.99			
10-0-5906	Programming - Studio	Munoz - Embroidery - WHITE Thread	7.99			
10-0-5906	Programming - Studio	Munoz - 3D printer - RED filament	15.99			
10-0-5906	Programming - Studio	Munoz - programming - pumpkin pie garland	9.99			
10-0-5906	Programming - Studio	Munoz - programming - polymer clay earrings supplies	24.28			
10-0-5906	Programming - Studio	Munoz - Flexible Rulers	7.99			
10-0-5906	Programming - Studio	Munoz - Heat Resistent Tape	12.99			
10-0-5906	Programming - Studio	Munoz - Distilled Water for Emergency Eye Wash Station	27.95			
10-0-5906	Programming - Studio	Munoz - 3D Printer - RAINBOW Filament	34.99			
10-0-5906	Programming - Studio	Munoz - Embroidery - Cut Away Stabilizer, Mesh Stabilizer	35.94			

Winnetka-Northfield Public Library District

Check Register

All Bank Accounts

November 1, 2024 - November 30, 2024

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
10-0-5906	Programming - Studio	Munoz - 4GB Flash Drives (50ct)	72.00			
10-0-5906	Programming - Studio	Munoz - programming - paper wreath supplies	468.66			
10-0-5114	Professional Development	Quish - Training Seminar	79.00			
10-0-5134	Software	Swenson - Microsoft Entra Licenses	7.20			
10-0-5134	Software	Swenson - Microsoft Power BI Licenses	30.00			
10-0-5134	Software	Swenson - Microsoft Office 365 Licenses	192.50			
10-0-5114	Professional Development	Swenson - Airline tickets for CORE Forum	150.94			
10-0-5134	Software	Swenson - Microsoft Office for Public PCs	468.00			
10-0-5177	Website/Platform Fees	Swenson - Content Website Hosting	5.00			
10-0-5177	Website/Platform Fees	Swenson - Content Website Backup	1.22			
10-0-5136	Hardware	Swenson - iPad for Adult Services	349.56			
10-0-5136	Hardware	Swenson - Tax Refund for iPad	-20.56			
10-0-5134	Software	Swenson - LastPass for Teams Annual Renewal	432.00			
10-0-5134	Software	Swenson - Creative Cloud Licenses	314.40			
10-0-5177	Website/Platform Fees	Swenson - Renewal of kenilworthlibrarydistrict.com	18.92			

Check List Total 157,785.90



DECEMBER 2024 DIRECTOR’S REPORT

STAFF UPDATES

Anniversaries: Jeremy Farrar, Social Media & Marketing Specialist, 11/15 (2 years).

STAFF SHOUT OUTS

- Our Marketing & PR Team (Sarah, Kathy, & Jeremy) received a shoutout from Super Library Marketing Guru Angela Hursh on her November 6th episode for our marketing efforts over the last 2 years. Episode link [here](#).
- Executive Director Monica and Trustees Travis, Melissa, and Sarah M. were interviewed for an article on the Library District’s 50th anniversary party that appeared in the Record North Shore. Article link [here](#).

PROGRAMMING

Youth

Category	NOV24/25	NOV23/24	Mo. % +/-	FY24-25 YTD	FY23-24 YTD	FY % +/-
Programs	56	56	0.00%	275	259	6.18%
Live Attendees	1,926	1,588	21.28%	9,110	7,393	23.22%
Passive Programming	6,037	4,661	29.52%	23,977	19,592	22.38%

Highlights

Dinosaur Discoveries	40 attendees joined us to get a glimpse of what it’s like to go on a Paleontological dig with authentic dinosaur fossils.
DiNovember Dinosaur Dig/Dig Jr.	63 attendees joined us across two sessions to talk dinosaurs, learn about fossils, and experiment with excavation basics.
Cooks + Books: Dragons Love Tacos	Sticky Fingers Cooking provided a fun cooking class for 9 attendees that included Dragon Party Street Tacos, Cilantro Lime Rice, and Salsa.

Adults

Category	NOV24/25	NOV23/24	Mo. % +/-	FY24-25 YTD	FY23-24 YTD	FY % +/-
Programs	17	15	13.33%	104	87	19.54%
Live Attendees	322	417	-22.78%	1,938	2,152	-9.94%
Recording Attendees	191	198	-3.54%	1,078	1,382	-22.00%

Highlights

Grace and Grit: A Journey Through the Lives of the Princesses of Wales (V)	82 attendees enjoyed an illuminating historical lecture on the women who have held this esteemed title.
Theories of Solar System Formation (V)	34 attendees explored the intriguing theories devised to explain the formation of our family of planets.



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

Studio

Category	NOV24/25	NOV23/24	Mo. % +/-	FY24-25 YTD	FY23-24 YTD	FY % +/-
1:1s	231	285	-18.95%	1,145	1,409	-18.74%
Programs	10	18	-44.44%	54	79	-31.65%

Attendees	34	67	-49.25%	291	486	-40.12%
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Highlights

Personalized Family Shirts	8 attendees created holiday themed t-shirts using vinyl decals and our sublimation printer.	
Polymer Clay Earrings	7 attendees learned how to use colorful clays to design and craft unique earrings to keep or give as gifts.	
Thanksgiving Table Decor	6 attendees crafted charming Thanksgiving centerpieces using flowers and other materials for their holiday tables.	

Community Engagement

Category	NOV24/25	NOV23/24	Mo. % +/-	FY24-25 YTD	FY23-24 YTD	FY % +/-
Youth Events	0	0	-	6	11	-45.45%
Adult Events	2	2	0.00%	12	24	-50.00%
Family Events	2	2	0.00%	8	8	0.00%
Total Events	4	4	0.00%	26	43	-39.53%
Youth Attendance	0	0	-	340	345	-1.45%
Adult Attendance	20	20	0.00%	417	486	-14.20%
Family Attendance	83	125	-33.60%	834	1,425	-41.47%
Total Attendance	103	145	-28.97%	1,591	2,256	-29.48%

Highlights

Skokie School – 6 th grade project	WNPLD sourced 60 books about geology topics to supplement 6 th graders reading of the book <i>Trapped</i> by Marc Aronson about the Chilean mine collapse in 2010.
Village of Winnetka – Small Business Saturday	73 people enjoyed winter-themed activities at the Winnetka Library during the Village of Winnetka’s Small Business Saturday event. There was also a Used Book Sale, benefiting the Friends of the Library.

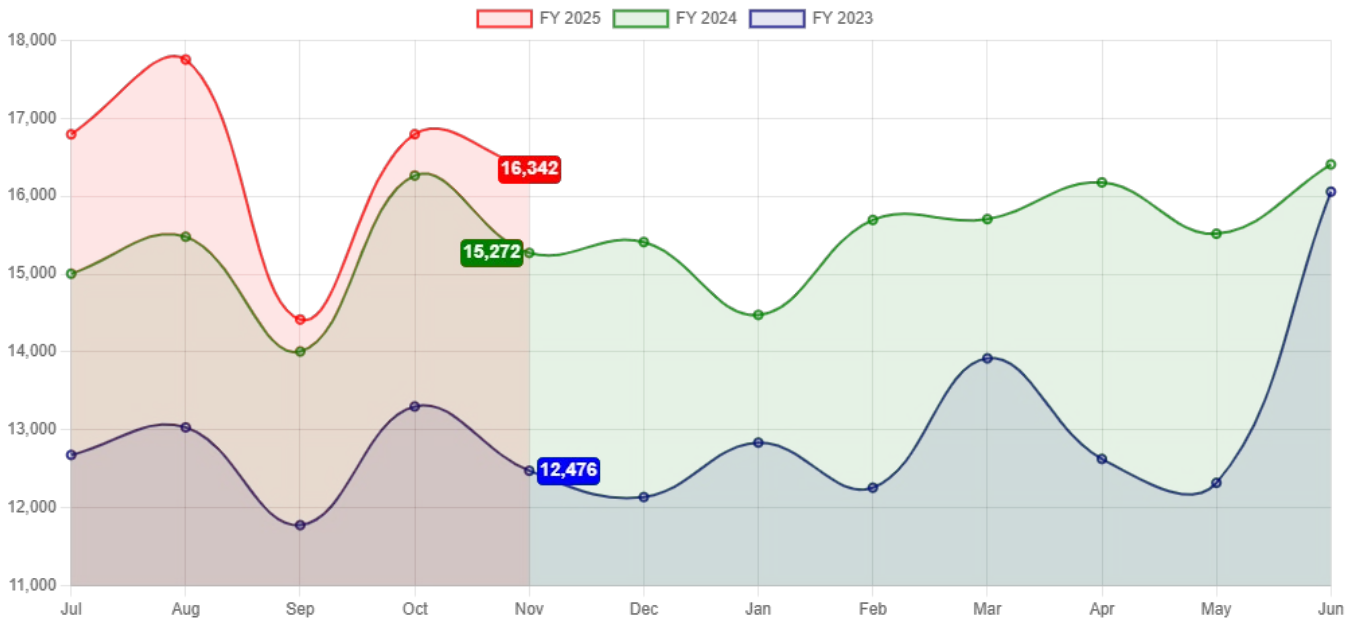
SERVICES

Visitors

Building	NOV24/25	NOV23/24	Mo. % +/-	FY24-25 YTD	FY23-24 YTD	FY % +/-
Winnetka	11,592	10,857	6.77%	58,159	53,436	8.84%
Northfield	4,532	4,135	9.60%	22,878	21,206	7.88%
Total	16,124	14,992	7.55%	81,037	74,642	8.57%
Virtual	218	280	-22.14%	1,066	1,387	-23.14%
Total	16,342	15,272	7.01%	82,103	76,029	7.99%

Note: Closed on 11/28 and 11/29 and early closing at 5pm on 11/27 for Thanksgiving holiday.

3 Year People Counter Comparison



Cardholders (by Household)

Community	Number of Households	Households w/Cards	% Households w/Cards
Winnetka	4,242	3,192	75.25%
Northfield	2,340	1,412	60.34%
Total District	6,582	4,604	69.95%
Kenilworth	789	215	27.25%
Total	7,371	4,819	65.38%

Desk Questions

Category	NOV24/25	NOV23/24	Mo. % +/-	FY24-25 YTD	FY23-24 YTD	FY % +/-
Adult	1,980	2,074	-4.53%	10,924	11,653	-6.26%
Youth	722	510	41.57%	2,825	2,456	15.02%
Digital Services	64	82	-21.95%	323	419	-22.91%
Total	2,766	2,666	3.75%	14,072	14,528	-3.14%

TECHNOLOGY

Computer Usage

Location	NOV24/25	NOV23/24	Mo. % +/-	FY24-25 YTD	FY23-24 YTD	FY % +/-
Winnetka	338	352	-3.98%	2,111	2,274	-7.17%
Northfield	185	210	-11.90%	1,155	1,143	1.05%
Total	523	562	-6.94%	3,266	3,417	-4.42%

Hotspot Usage

Location	NOV24/25	NOV23/24	Mo. % +/-	FY24-25 YTD	FY23-24 YTD	FY % +/-
Winnetka Sessions	12,465	23,246	-46.38%	65,323	104,840	-37.69%
Northfield Sessions	2,517	3,910	-35.63%	10,281	20,554	-49.98%
Total	14,982	27,156	-44.83%	75,604	125,394	-39.71%
Winnetka Bandwidth	223 GB	606 GB	-63.20%	1,154 GB	2,843 GB	-59.41%

Northfield Bandwidth	116 GB	115 GB	0.87%	483 GB	540 GB	-10.56%
Total	339 GB	721 GB	-52.98%	1,637 GB	3,383 GB	-51.61%

Website Visits

Activity	NOV24/25	NOV23/24	Mo. % +/-	FY24-25 YTD	FY23-24 YTD	FY % +/-
Total Visits	10,628	10,512	1.10%	53,275	55,083	-3.28%
Unique Visits	6,382	6,553	-2.61%	31,420	34,245	-8.25%

MARKETING

Email Subscribers

NOV24/25	% Cardholders	NOV23/24	Open Rate	Click Rate
10,425	111.22%	10,740	56%	2%

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

Social Media Activity

Platform	NOV24/25 Impressions	NOV24/25 Reach	NOV24/25 Engagements
YouTube	33,375	1,037	N/A
Facebook	3,045	2,963	51
Instagram	4,093	100	226
LinkedIn	401	215	37
Total	40,914	4,315	314

Impressions: # of times the content has been seen/viewed.

Reach: # of people seeing content for the first time.

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

COLLECTIONS

Physical Adult (By Location)

Location	NOV24/25	NOV23/24	Mo. % +/-	FY24-25 YTD	FY23-24 YTD	FY % +/-
Winnetka	9,624	9,578	0.48%	51,825	51,296	1.03%
Northfield	3,350	3,538	-5.31%	18,462	19,109	-3.39%

Physical Youth (By Location)

Location	NOV24/25	NOV23/24	Mo. % +/-	FY24-25 YTD	FY23-24 YTD	FY % +/-
Winnetka	15,332	14,055	9.09%	70,848	72,889	-2.80%
Northfield	2,783	3,229	-13.81%	15,557	16,617	-6.38%

Physical Miscellaneous

Lending Type	NOV24/25	NOV23/24	Mo. % +/-	FY24-25 YTD	FY23-24 YTD	FY % +/-
Kenilworth Patrons	755	899	-16.02%	3,723	5,870	-36.58%
Borrowed from Other Libraries	1,534	1,718	-10.71%	8,013	8,599	-6.81%

Physical Adult (By Type)

Material Type	NOV24/25	NOV23/24	Mo. % +/-	FY24-25 YTD	FY23-24 YTD	FY % +/-
Books	7,729	7,755	-0.34%	42,335	43,378	-2.40%
Book - Fiction	4,272	4,390	-2.69%	24,308	25,496	-4.66%
Book - Nonfiction	3,457	3,365	2.73%	18,027	17,882	0.81%
Audiobook - CD	148	194	-23.71%	745	1,137	-34.48%
Music CD	60	114	-47.37%	313	409	-23.47%
Playaway	19	25	-24.00%	102	149	-31.54%
DVD/Blu-Ray	2,304	2,612	-11.79%	11,863	13,108	-9.50%
Magazine	229	276	-17.03%	1,041	1,207	-13.75%
Videogame	33	20	65.00%	213	95	124.21%
Computing Device	11	3	266.67%	36	25	44.00%
Library of Things	30	28	7.14%	126	109	15.60%
Other	5	4	25.00%	496	11	4409.09%
Non-CCS ILL	52	20	160.00%	245	146	67.81%
Sent Out	2,354	2,065	14.00%	12,772	10,631	20.14%
Studio Equipment	142	0	-	0	0	-
Total	13,116	13,116	0.00%	70,287	70,405	-0.17%

Physical Youth (By Type)

Material Type	NOV24/25	NOV23/24	Mo. % +/-	FY24-25 YTD	FY23-24 YTD	FY % +/-
Books	12,971	12,612	2.85%	64,026	68,152	-6.05%
Book - Fiction	10,696	10,652	0.41%	53,849	57,607	-6.52%
Book - Nonfiction	2,275	1,960	16.07%	10,177	10,545	-3.49%
Audiobook - CD	0	4	-100.00%	3	29	-89.66%
Playaway	235	183	28.42%	1,242	1,260	-1.43%
DVD/Blu-Ray	549	687	-20.09%	3,534	4,014	-11.96%
Videogame	366	206	77.67%	1,669	1,236	35.03%
Computing Device	85	97	-12.37%	327	317	3.15%
Vox Reader	394	356	10.67%	1,809	1,696	6.66%
Youth Kits	92	62	48.39%	371	334	11.08%
Other	13	27	-51.85%	51	105	-51.43%
In House Circulation	3,410	3,049	11.84%	13,365	12,361	8.12%
Total	18,115	17,284	4.81%	86,405	89,506	-3.46%

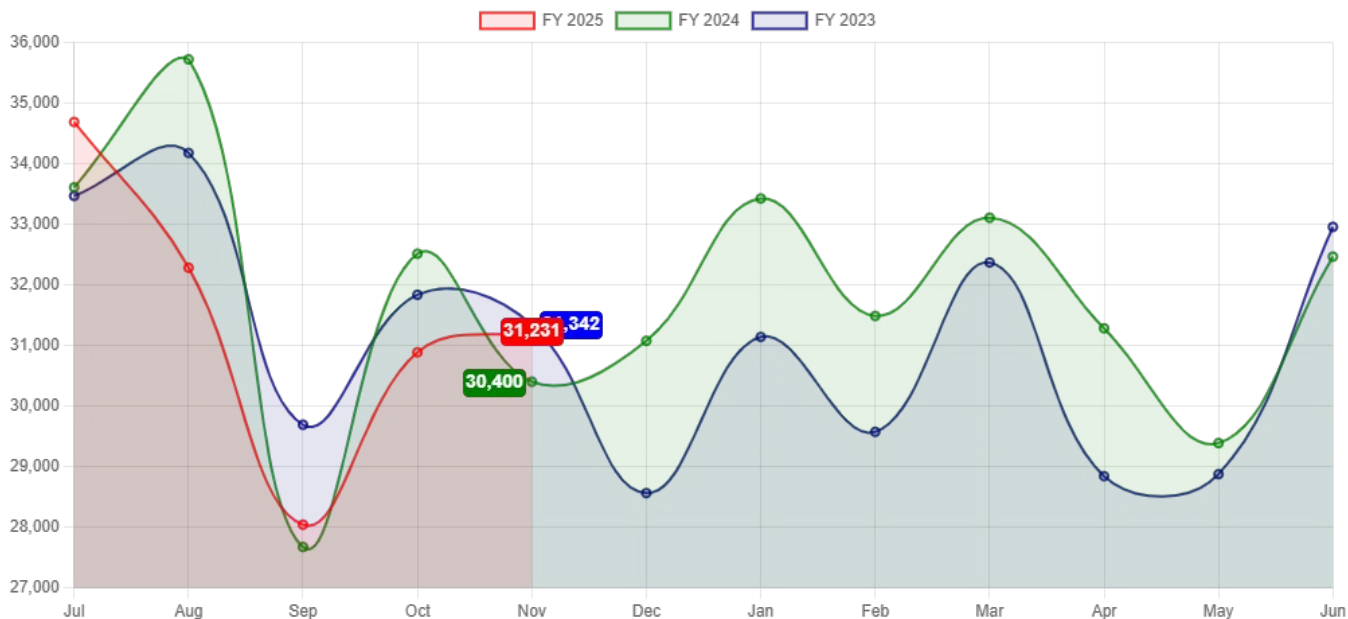
MTD Total Physical Circulation

NOV24/25 Physical Circulation	NOV23/24 Physical Circulation	Net Change
31,231	30,400	2.73%

YTD Total Physical Circulation

FY24-25 YTD Physical Circulation	FY23-24 YTD Physical Circulation	Net Change
156,692	159,911	-2.01%

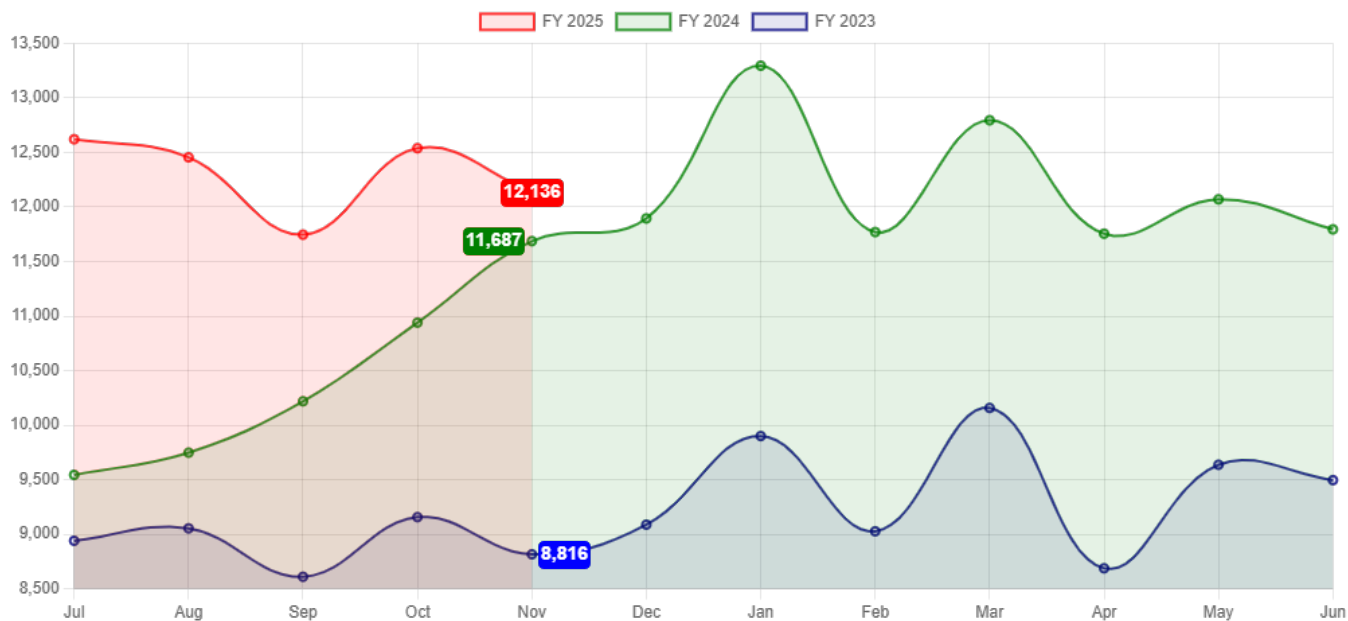
3 Year Circulation Comparison



Digital Circulation

Material Type	NOV24/25	NOV23/24	Mo. % +/-	FY24-25 YTD	FY23-24 YTD	FY % +/-
eBooks	4,838	4,498	7.56%	24,746	22,204	11.45%
eAudiobooks	4,408	4,043	9.03%	22,796	19,478	17.03%
eMagazines	2,262	2,701	-16.25%	11,178	7,886	41.74%
eVideos	578	403	43.42%	2,594	2,339	10.90%
eMusic	50	42	19.05%	183	231	-20.78%
Total	12,136	11,687	3.84%	61,497	52,138	17.95%

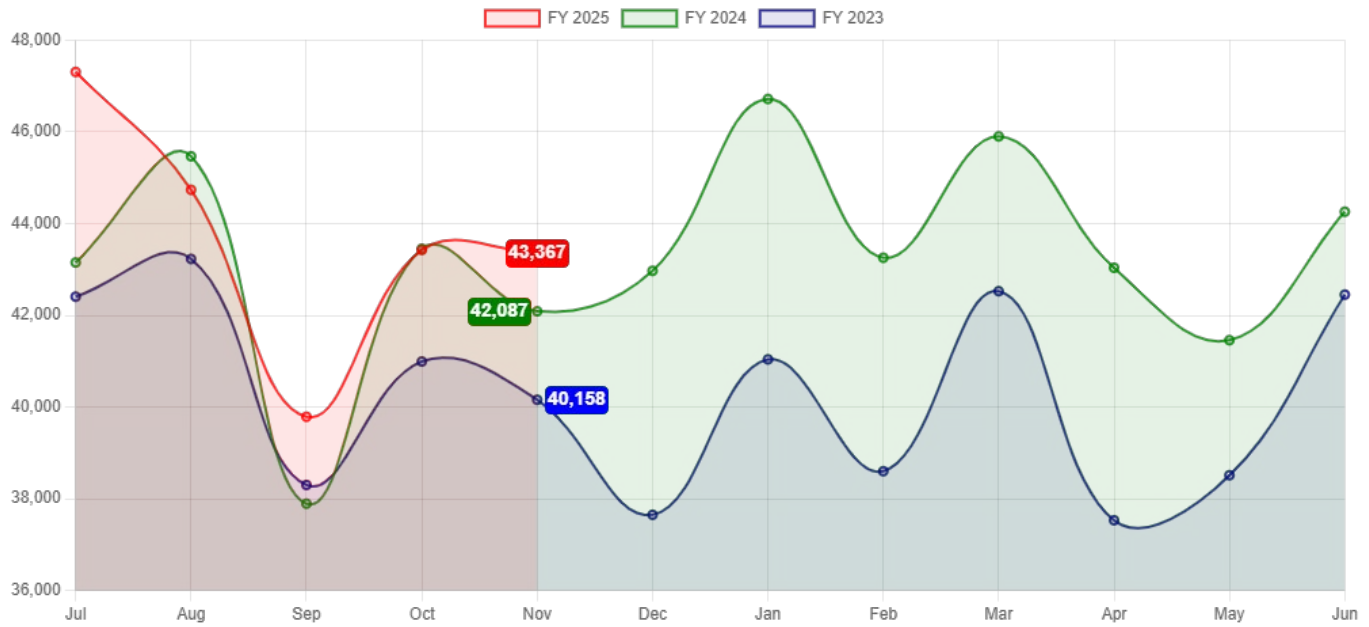
3 Year eResource Comparison



MTD Total District Circulation

NOV24/25 District Circulation	NOV23/24 District Circulation	Net Change
43,225	42,087	2.70%

3 Year Combined Circulation Comparison



YTD Total District Circulation

FY24-25 YTD District Circulation	FY23-24 YTD District Circulation	Net Change
218,189	212,049	2.90%

3 Year Cumulative Circulation to Date



IMPACT STORIES

Branch Services

Collections

- The youth Di-November display inspired grown-ups who checked out our adult nonfiction dinosaur books.
- A patron complimented our new non-fiction collection by saying, *“You are doing an excellent job because I can always find something interesting.”*
- *“Books are my escape, so I am very grateful I have the ability to come here and get them from you.”*
- *“You have the coolest toys in the children’s section – so many enriching, Montessori style.”*

Tech Help

- A low vision patron was very pleased with Branch Services Librarian Lisa’s assistance using the Libby app and commented, *“You’re always so helpful here.”*
- After learning how to access a Chicago Tribune article from 1949, a patron said, *“That was so helpful, and on a Friday evening when you’re probably ready to close up shop and go home. Thank you so much, you were lovely.”*

Reader’s Advisory

- A patron thanked Branch Services Librarian Lisa for recommending *We Solve Murders* by Richard Osmond and pointed out that he is now reading *The Thursday Murder Club* by the same author.
- A patron was very pleased with a Northfield staff member’s recommendation of *The Crossover* by Kwame Alexander. It was a big hit with the junior high students.

Facilities

- *“When I first moved here, I thought. ‘Aw, this place is so small,’ but then I came to realize that it’s cozy and much easier to use than bigger libraries.”*
- *“I love this little library. I used to come here all the time when my son was younger.”*
- *“This is my favorite library. For such a small place, you pack in so much good stuff. My home library is fine, but this is really great.”*
- *“Nice facility you guys have got here – it’s my first time being here.”*
- *“I love coming to this library. I walk with a cane, and it’s so nice that I can just drive right up to your front door and walk in. At other places, I have to use stairs.”*

Programming

- Feedback for Chicago: An Illustrated History (Winter Edition!) (IP): *“Ellen Shubart is an excellent presenter and a wonderful source of information about everything Chicago and suburbs. It is always a treat to attend her presentations.”*
- Feedback for Brush Calligraphy with Audrey Ra (IP):
 - *“This is the second program I have participated in with Audrey Ra and I absolutely enjoyed it! Keep those events coming!”*
 - *“This was a very well-organized class. She is a good educator and would love to take more library classes from her.”*
 - *“Excellent introduction to brush calligraphy- basic strokes, materials and terminology. Audrey was personable and patient!!”*
- Feedback for Holiday Cookie Decorating (IP):
 - *“Kelly is super! Well prepared, very informative, with lots of supplies available for the students and started and ended on time.”*
 - *“I learn something new each time. Thanks for having such wonderful programs.”*

- Feedback for Artemis: Returning to the Moon (V): *“The speaker was very knowledgeable and well-versed in the topic. Her presentation was fantastic, especially because she gave us the history of moon exploration and where NASA is going with the Artemis explorations. Her graphics were exceptionally helpful when she talked about the crew traveling there and how much there still is to learn about the moon—our planetary cousin.”*

Youth Services

General Comments

- *“You saved the day by having something for us to do today!”*
- *“My daughters are so excited for the Winter Reading program!”*
- *“Thank you for listening...this morning. It was a hard morning, and it was really nice to have a kind listening ear.”*
- *“Lately I’ve been coming back, and everyone has been helpful and nice to deal with!”*

Programming

- Patrons were appreciative of us adding Spanish and other languages to our existing Storytimes
- Feedback for Dinosaur Discoveries
 - *“He was fantastic! Great with kids and adults. Bring him back!”*
 - *“The paleontologist did a great job tailoring his presentation to a younger audience than expected. My 6-year-old was enthralled and my 3-year-old enjoyed it too!”*
- Feedback for Cooks + Books: Dragons Love Tacos: *“Both of my girls ABSOLUTELY loved this program and asked what the NEXT book and meal would be! We’d love to come again if you host another kids cooking event!”*

Adult Services

Programming

- Feedback for Grace and Grit: A Journey Through the Lives of the Princesses of Wales:
 - *“Very interesting program, hope to have more of this type of presentations. Thank you very much. Having presentations on zoom are more convenient so I don't have to drive to the library in person, also the library can invite diverse types of presenters near and far.”*
 - *“This event offered a GREAT distraction for election night, when I--and so many of my friends and family--were feeling anxious. I appreciate the library offering some counterprogramming to all the political stuff that was on tv. It was very therapeutic for me, and I appreciate the foresight into offering a feel-good program during this time!”*
 - *“Thank you for offering this informative presentation and thank you to the library for offering such a great variety of zoom programs!”*
 - *“Very informative. I would also love to see events on ancient history/architecture. Looking forward to the event on the Vatican Museum!”*
 - *“I so appreciate the variety of library programs that you offer.”*

Feedback for The Annuity Blueprint: *“Ronald did an excellent job of defining the different types of Annuities -- the benefits and concerns of each kind. He has a great grasp of information, presented it, and thoughtfully answered questions. I recommend him for another seminar at the library.”*

Feedback for Wild West Africa: *“This was much better than I expected. I definitely would not want to go there, but it was really cool learning about it and seeing it via the speaker. He is excellent.”*

Digital Services

- A local patron has been making frequent use of our newest laser cutter to add personalized touches to his out-of-state cottages. He's expressed his enthusiasm for the Studio's facilities and mentioned he has become a vocal advocate for the Studio by sharing his positive experiences with friends & colleagues.



- A patron visited us a few days before Thanksgiving to personalize her son's outfit with embroidered initials. She was delighted with the results and thanked the staff multiple times for our patience and knowledge.

General Comments

- *"Annie is amazing!!!! So helpful, kind, and knowledgeable!"*

Patron Services

- Patron Services Assistant Monica B. noticed a patron having difficulty checking out a huge stack of items, so she invited him to come over to the lobby desk and proceeded to complete the checkout. He then needed help reconciling all the items out on his account (he had just returned 46 and checked out 48 more) and was concerned that he would be leaving the library with items that weren't properly checked out for him. Based on this, Monica checked everything back in, searched the back room to find a missing item, then checked the new items back out to him. The patron was thrilled with Monica's proactive approach to going above and beyond to ensure his account accurately reflected his materials.
- Feedback from Patron Survey Kiosk: *"Happy with all employees and selection and availability. Appreciate no fines and extending time out."*

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, 2024. 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 4, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 9, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

Restriction on Use

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

ATA Group, LLP

December 9, 2024

**WINNETKA-NORTHFIELD PUBLIC
LIBRARY DISTRICT**

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024



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Independent Auditor's Report

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

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Independent Auditor’s Report

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and other required supplementary information on pages 4 through 7 and 28 through 34 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Winnetka-Northfield Public Library District’s basic financial statements. The Supplementary Information, as listed in the table of contents, is presented for purposes of

Independent Auditor’s Report

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

ATA Group, LLP

December 9, 2024

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, 2024. We recommend readers consider this information in conjunction with the financial statements as a whole.

Required Financial Statements

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

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

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

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

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

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

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 \$13,918,474 and \$12,724,255 for the years ended June 30, 2024 and 2023, 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, 2024 and 2023, the District's net position increased by \$1,194,219 and \$249,585, respectively.

Management's Discussion and Analysis

Condensed Statement of Net Position

	June 30,	
	2024	2023
Current Assets	\$ 11,246,283	\$ 10,231,524
Net Pension Asset	76,548	-
Capital Assets, net of accumulated depreciation and amortization	5,168,136	5,193,029
Total Assets	<u>16,490,967</u>	<u>15,424,553</u>
Deferred Outflows of Resources	649,312	719,481
Current Liabilities	297,210	158,122
Non-Current Liabilities	168,657	622,325
Total Liabilities	<u>465,867</u>	<u>780,447</u>
Deferred Inflows of Resources	2,755,938	2,639,332
Net Position		
Net Investment in Capital Assets	5,164,148	5,080,960
Restricted	142,743	168,302
Unrestricted	8,611,583	7,474,993
Total Net Position	<u>\$ 13,918,474</u>	<u>\$ 12,724,255</u>

Condensed Statement of Activities

	For Years Ended June 30,	
	2024	2023
Revenues		
Property Taxes	\$ 4,660,034	\$ 4,504,796
Personal Property Replacement Taxes	76,375	115,954
Per Capita Grant	27,280	27,250
Kenilworth Service Contract	131,183	143,335
Fines, Fees and Services	12,281	9,863
Interest Income	285,234	154,965
Contributions	16,265	22,050
Other Revenue	1,230	1,446
Total Revenues	<u>5,209,882</u>	<u>4,979,659</u>
Expenses		
Personnel	2,322,232	2,088,738
FICA	145,366	127,463
Library Materials and Services	490,856	438,263
Computer Services	245,208	198,849
Administrative	270,304	332,853
Capital Outlay	52,890	43,906
Insurance	32,474	30,726
Maintenance	156,653	168,268
Right-to-Use Lease Interest Payments	1,483	6,896
Retirement	(415,179)	552,787
Audit	12,400	12,950
Depreciation, Amortization and Loss on Disposal of Assets	700,976	728,375
Total Expenses	<u>4,015,663</u>	<u>4,730,074</u>
Increase in Net Position	1,194,219	249,585
Net Position, Beginning of Year	12,724,255	12,474,670
Net Position, End of Year	<u>\$ 13,918,474</u>	<u>\$ 12,724,255</u>

Management's Discussion and Analysis

The following is a summary of changes in fund balances for the year ended June 30, 2024:

Governmental Funds	Fund Balance June 30, 2023, as Originally Stated	Prior Period Adjustment	Fund Balance June 30, 2023, as Restated	Increase (Decrease)	Fund Balance June 30, 2024
General	\$ 4,181,979	\$ (37,782)	\$ 4,144,197	\$ 864,595	\$ 5,008,792
Special Reserve	3,417,624	-	3,417,624	-	3,417,624
Building & Equipment Maintenance	36,804	37,782	74,586	(199,473)	(124,887)
IMRF	60,445	-	60,445	(48,433)	12,012
Unemployment Insurance	54,183	-	54,183	-	54,183
	<u>\$ 7,751,035</u>	<u>\$ -</u>	<u>\$ 7,751,035</u>	<u>\$ 616,689</u>	<u>\$ 8,367,724</u>

See Note 13 on page 25 for additional information regarding the prior period adjustment.

Budgetary Highlight

The District's General Fund expended \$4,144,048 which was \$1,037,227 less than the appropriation of \$5,181,275.

Capital Assets and Debt Administration

The following is a summary of capital assets:

	June 30,	
	2024	2023
Land	\$ 349,666	\$ 349,666
Intangible Asset	253,903	-
Construction in Progress	108,323	217,419
Building and Improvements	7,818,723	7,609,634
Furniture and Equipment	540,104	485,405
Computer Equipment	73,917	65,346
Books and Library Materials	1,897,833	1,949,535
Right-to-use Lease Assets	111,276	304,442
Cost of Capital Assets	11,153,745	10,981,447
Less Accumulated Depreciation and Amortization	<u>5,985,609</u>	<u>5,788,418</u>
Net Capital Assets	<u>\$ 5,168,136</u>	<u>\$ 5,193,029</u>

Capital asset acquisitions during the year included library materials of \$255,817, building improvements of \$317,412, the completion of the newspaper digitization project totaling \$253,903, a book return system and other furniture and equipment of \$57,799 and computer equipment of \$8,571. In addition, the District continued the expansion project at the Northfield branch, of which \$108,323 has been paid as of June 30, 2024. Additional information regarding the District's capital assets can be found in Note 4, on page 17.

Description of Current or Expected Conditions

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

Management's Discussion and Analysis

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, 2024

	GENERAL FUND	SPECIAL RESERVE FUND	BUILDING & EQUIPMENT	OTHER FUNDS	TOTAL	ADJUSTMENTS (Note 14)	STATEMENT OF NET POSITION
ASSETS							
Cash and Cash Investments	\$ 5,143,347	\$ 3,417,624	\$ -	\$ 66,195	\$ 8,627,166	\$ -	\$ 8,627,166
Due from Other Fund	100,552	-	-	-	100,552	(100,552)	-
Property Taxes Receivable	2,372,974	-	208,375	-	2,581,349	-	2,581,349
Other Receivables and Assets	37,768	-	-	-	37,768	-	37,768
Net Pension Asset	-	-	-	-	-	76,548	76,548
Capital Assets, Net of Accumulated Depreciation	-	-	-	-	-	5,168,136	5,168,136
Total Assets	7,654,641	3,417,624	208,375	66,195	11,346,835	5,144,132	16,490,967
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Outflows Related to Pensions	-	-	-	-	-	649,312	649,312
Total Assets and Deferred Outflows of Resources	\$ 7,654,641	\$ 3,417,624	\$ 208,375	\$ 66,195	\$ 11,346,835	\$ 5,793,444	\$ 17,140,279
LIABILITIES							
Accounts Payable	\$ 187,607	\$ -	\$ 24,335	\$ -	\$ 211,942	\$ -	\$ 211,942
Accrued Payroll	85,268	-	-	-	85,268	-	85,268
Due to Other Fund	-	-	100,552	-	100,552	(100,552)	-
Long-Term Liabilities							
Due within one year	-	-	-	-	-	3,988	3,988
Due after one year	-	-	-	-	-	164,669	164,669
Total Liabilities	272,875	-	124,887	-	397,762	68,105	465,867
DEFERRED INFLOWS OF RESOURCES							
Deferred Inflows Related to Pensions	-	-	-	-	-	174,589	174,589
Deferred Property Tax Revenue	2,372,974	-	208,375	-	2,581,349	-	2,581,349
Total Liabilities and Deferred Inflows of Resources	2,645,849	-	333,262	-	2,979,111	242,694	3,221,805
FUND BALANCES / NET POSITION							
Fund Balances							
Restricted for Statutory Purposes	-	-	-	66,195	66,195	(66,195)	-
Committed for Capital Projects	-	3,417,624	-	-	3,417,624	(3,417,624)	-
Unassigned	5,008,792	-	(124,887)	-	4,883,905	(4,883,905)	-
Total Fund Balances	5,008,792	3,417,624	(124,887)	66,195	8,367,724	(8,367,724)	-
Total Liabilities, Deferred Inflows and Fund Balances	\$ 7,654,641	\$ 3,417,624	\$ 208,375	\$ 66,195	\$ 11,346,835		
Net Position							
Net Investment in Capital Assets						5,164,148	5,164,148
Restricted						142,743	142,743
Unrestricted						8,611,583	8,611,583
Total Net Position						\$ 13,918,474	\$ 13,918,474

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, 2024

	GENERAL FUND	SPECIAL RESERVE FUND	BUILDING & EQUIPMENT	OTHER FUNDS	TOTAL	ADJUSTMENTS (Note 14)	STATEMENT OF ACTIVITIES
REVENUES							
Property Taxes	\$ 4,458,795	\$ -	\$ 191,315	\$ 9,924	\$ 4,660,034	\$ -	\$ 4,660,034
Personal Property Replacement Taxes	76,375	-	-	-	76,375	-	76,375
Per Capita Grant	27,280	-	-	-	27,280	-	27,280
Kenilworth Service Contract	131,183	-	-	-	131,183	-	131,183
Fines, Fees and Services	12,281	-	-	-	12,281	-	12,281
Interest Income	285,234	-	-	-	285,234	-	285,234
Contributions	16,265	-	-	-	16,265	-	16,265
Other Revenue	1,230	-	-	-	1,230	-	1,230
Total Revenues	5,008,643	-	191,315	9,924	5,209,882	-	5,209,882
EXPENDITURES / EXPENSES							
Personnel	2,343,038	-	-	-	2,343,038	(20,806)	2,322,232
FICA	145,366	-	-	-	145,366	-	145,366
Library Materials and Services	746,673	-	-	-	746,673	(255,817)	490,856
Computer Services	324,649	-	-	-	324,649	(79,441)	245,208
Administrative	281,759	-	-	-	281,759	(11,455)	270,304
Capital Outlay	218,359	-	8,395	-	226,754	(173,864)	52,890
Insurance	32,474	-	-	-	32,474	-	32,474
Maintenance	-	-	312,159	-	312,159	(155,506)	156,653
Right-to-Use Leases Principal Payments	38,486	-	69,595	-	108,081	(108,081)	-
Right-to-Use Leases Interest Payments	844	-	639	-	1,483	-	1,483
Retirement	-	-	-	58,357	58,357	(473,536)	(415,179)
Audit	12,400	-	-	-	12,400	-	12,400
Depreciation and Loss on Disposal of Assets	-	-	-	-	-	700,976	700,976
Total Expenditures / Expenses	4,144,048	-	390,788	58,357	4,593,193	(577,530)	4,015,663
Excess (Deficiency) of Revenues Over (Under) Expenditures	864,595	-	(199,473)	(48,433)	616,689	577,530	-
OTHER FINANCING SOURCES (USES)							
Operating Transfers In (Out)	-	-	-	-	-	-	-
Net Change in Fund Balances	864,595	-	(199,473)	(48,433)	616,689	(616,689)	-
Change in Net Position	-	-	-	-	-	1,194,219	1,194,219
FUND BALANCES / NET POSITION							
Beginning of Year, as Originally Stated	4,181,979	3,417,624	36,804	114,628	7,751,035	4,973,220	12,724,255
Prior Period Adjustment	(37,782)	-	37,782	-	-	-	-
Beginning of Year, as Restated	4,144,197	3,417,624	74,586	114,628	7,751,035	4,973,220	12,724,255
End of Year	\$ 5,008,792	\$ 3,417,624	\$ (124,887)	\$ 66,195	\$ 8,367,724	\$ 5,550,750	\$ 13,918,474

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. At June 30, 2023, the major funds were the General Fund and Special Reserve Fund. The Building and Equipment Fund, previously reported as a non-major fund, is now classified as a major fund, along with the General Fund and Special Reserve Fund, at June 30, 2024. The 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

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

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

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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

F. Capital Assets

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

Government-wide Statements

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

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

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

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

Fund Financial Statements

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

G. Leases

The District is committed under two leases, one for photocopy equipment, and one for phone equipment as of June 30, 2024.

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

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

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

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

H. Deferred Outflows and Inflows of Resources

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

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

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

I. Compensated Absences

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

J Defined Benefit Pension Plan (IMRF)

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

The District has elected to use a December 31, 2023 measurement date. All IMRF liabilities, assets and deferred inflows and outflows are measured as of that date. This measurement date conforms to the requirements of GASB 68.

K. Interfund Transactions

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as due to/from other fund.

Interfund transfers are reported as operating transfers.

L. Fund Equity

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

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

Restricted fund balances relate to the remaining property tax levies from statutorily restricted revenue funds. In the other funds, the restricted amount is from IMRF and unemployment insurance levies.

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

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

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

M. Estimates

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

Note 2: Deposits and Investments

Deposits. At year end, the carrying amount of the District's deposits, excluding petty cash of \$408, was \$3,320,917 and the bank balance was \$3,318,941. Of the bank balance, \$500,000 was covered by federal depository insurance and the remaining \$2,818,941 was collateralized with securities held by the pledging financial institution's trust department in the District's name.

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

	Weighted Average Rate	Original Cost	Fair Value
Advised Insured Deposit Account	0.50%	\$ 1,512,044	\$ 1,512,044
U.S. T – Bills	5.36%	299,287	299,542
U.S. Treasury Notes	1.75%	313,325	313,263
Negotiable Certificates of Deposit	5.45%	<u>3,180,000</u>	<u>3,180,992</u>
		<u>\$ 5,304,656</u>	<u>\$ 5,305,841</u>

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

Credit Risk. Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District limits its exposure to credit risk by investing primarily in obligations guaranteed by the United States Government or its agencies. However, the District's investment policy does not specifically limit the District to these types of investments. As of June 30, 2024, the District's investments were rated as follows:

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

Concentration of Credit Risk. Concentration of Credit Risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District's investment policy addresses concentration of credit risk by requiring investments to be diversified to reduce the risk of loss resulting from over concentration of assets in a specific issue or specific issues of securities. At June 30, 2024, there were no investments that represented a concentration of the portfolio.

Notes to Financial Statements

Note 2: Deposits and Investments (Continued)

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District manages its exposure to declines in fair values by limiting the maturity of its investment portfolio to two years. As of June 30, 2024, the District's investments were maturing as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less Than One Year</u>	<u>1-2 Years</u>
U.S. T – Bills	\$ 299,542	\$ 299,542	\$ -
U.S. Treasury Notes	313,263	313,263	-
Negotiable Certificates of Deposit	<u>3,180,992</u>	<u>3,180,992</u>	<u>-</u>
	<u>\$ 3,793,797</u>	<u>\$ 3,793,797</u>	<u>\$ -</u>

Note 3: Property Tax Revenue Recognition

The District's property tax was levied in November 2023 by passage of a Tax Levy Ordinance. Property taxes, which are due within the current fiscal year and collected, are recorded as revenues.

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

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

The 2023 property taxes attach as an enforceable lien on January 1, 2023. 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 2024 and December 2024.

The second installment of the 2023 property tax levy is recorded as a receivable at June 30, 2024. The second installment is not deemed available as of June 30, 2024 and is therefore reflected as deferred property taxes at June 30, 2024 in the funds balance sheet.

Notes to Financial Statements

Note 4: Capital Assets

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance June 30, 2023	Increases	Decreases	Balance June 30, 2024
Capital assets, not being depreciated or amortized				
Land	\$ 349,666	\$ -	\$ -	\$ 349,666
Intangible Asset	-	253,903	-	253,903
Construction in Progress	217,419	(109,096)	-	108,323
Total capital assets, not being depreciated or amortized	567,085	144,807	-	711,892
Capital assets, being depreciated or amortized				
Building and Improvements	7,609,634	209,089	-	7,818,723
Furniture and Equipment	485,405	57,799	(3,100)	540,104
Computer Equipment	65,346	8,571	-	73,917
Books and Library Materials	1,949,535	255,817	(307,519)	1,897,833
Right-to-use Lease Assets	304,442	-	(193,166)	111,276
Total capital assets being depreciated or amortized	10,414,362	531,276	(503,785)	10,441,853
Less accumulated depreciation or amortization for				
Building and Improvements	4,211,255	289,306	-	4,500,561
Furniture and Equipment	281,498	44,615	(2,790)	323,323
Computer Equipment	21,378	15,149	-	36,527
Books and Library Materials	1,085,412	252,846	(307,519)	1,030,739
Right-to-use Lease Assets	188,875	98,750	(193,166)	94,459
Total accumulated depreciation and amortization	5,788,418	700,666	(503,475)	5,985,609
Total capital assets being depreciated or amortized, net	4,625,944	(169,390)	(310)	4,456,244
Capital assets, net	\$ 5,193,029	\$ (24,583)	\$ (310)	\$ 5,168,136

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

Right-to-use lease assets, net is included in Capital Assets and consists of:

	Balance July 1, 2023	Additions	Subtractions	Balance June 30, 2024
Lease Assets	\$ 304,442	\$ -	\$ (193,166)	\$ 111,276
Less: Accumulated Amortization	(188,875)	98,750	(193,166)	(94,459)
	<u>\$ 115,567</u>	<u>\$ 98,750</u>	<u>\$ -</u>	<u>\$ 16,817</u>

Lease expense consists of:

Amortization expense of right-to-use lease assets	\$ 98,750
Interest on leases liability	1,483
	<u>\$ 100,233</u>

Leases payable consists of the following:

Balance July 1, 2023	Additions	Reductions	Balance June 30, 2024	Amounts Due In One Year
\$ 112,069	\$ -	\$ (108,081)	\$ 3,988	\$ 3,988

Notes to Financial Statements

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

Leases payable maturities are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending June 30, 2025	<u>\$ 3,988</u>	<u>\$ 20</u>	<u>\$ 4,008</u>

Note 6: Risk Management

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

Note 7: Long-Term Liabilities

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

	<u>Balance July 1, 2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2024</u>	<u>Amounts Due In One Year</u>
Leases Payable	\$ 112,069	\$ -	\$ (108,081)	\$ 3,988	\$ 3,988
Compensated Absences	62,051	5,269	-	67,320	-
Net OPEB Liability	123,424		(26,075)	97,349	-
Net Pension (Asset) Liability	324,781		(401,329)	(76,548)	-

Note 8: Defined Benefit Pension Plan

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

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

Note 8: Defined Benefit Pension Plan (Continued)

each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

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

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

Employees Covered by Benefit Terms. As of December 31, 2023, the following employees were covered by the benefit terms:

	<u>IMRF</u>
Retirees and Beneficiaries currently receiving benefits	45
Inactive Plan Members entitled to but not yet receiving benefits	43
Active Plan Members	37
Total	125

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 2023 was 2.57%. For the fiscal year ended June 30, 2024 the District contributed \$58,357 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, 2023. 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, 2023:

- 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%.

Note 8: Defined Benefit Pension Plan (Continued)

- Projected *Retirement Age* was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2023 valuation according to an experience study from years 2020 to 2022.
- 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 108%) and Female (adjusted 106.4%) tables with future mortality improvements projected using scale MP-2021.
- For *Disabled Retirees*, the Pub-2010 Amount -Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables were used with future mortality improvements projected using scale MP-2021.
- For *Active Members*, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables were used with future mortality improvements projected using scale MP-2021.
- 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, 2023:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equities	34.5%	5.00%
International Equities	18.0	6.35%
Fixed Income	24.5	4.75%
Real Estate	10.5	6.30%
Alternative Investments	11.5	6.05-8.65%
Cash Equivalents	1.0	3.80%
Total	<u>100.0%</u>	

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).

Notes to Financial Statements

Note 8: Defined Benefit Pension Plan (Continued)

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 3.77%, and the resulting single discount rate is 7.25%.

Changes in the Net Pension (Asset) Liability.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset) Liability (A) - (B)
Balances at December 31, 2022	\$ 8,402,144	\$ 8,077,363	\$ 324,781
Change for the year:			
Service Cost	138,061	-	138,061
Interest on the Total Pension Liability	595,030	-	595,030
Change in Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	185,715	-	185,715
Changes in Assumptions	(22,081)	-	(22,081)
Contributions - Employer	-	46,443	(46,443)
Contributions - Employees	-	81,320	(81,320)
Net Investment Income	-	899,396	(899,396)
Benefit Payments, including Refunds of Employee Contributions	(527,729)	(527,729)	-
Other (Net Transfers)	-	270,895	(270,895)
Net Changes	368,996	770,325	(401,329)
Balances at December 31, 2023	\$ 8,771,140	\$ 8,847,688	\$ (76,548)

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	\$ 820,504	\$ (76,548)	\$ (772,757)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2024, the District recognized pension income of \$415,179. At December 31, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Notes to Financial Statements

Note 8: Defined Benefit Pension Plan (Continued)

<u>Deferred Amounts Related to Pensions</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between expected and actual experience	\$ 124,163	\$ 159,826
Changes of assumptions	-	14,763
Net difference between projected and actual earnings on pension plan investments	<u>491,245</u>	<u>-</u>
Total Deferred Amounts to be recognized in pension expense in future periods	615,408	174,589
Pension Contributions made subsequent to the Measurement Date, through June 30, 2024	<u>33,904</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$ 649,312</u>	<u>\$ 174,589</u>

Deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date were \$33,904. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending December 31</u>	<u>Net Deferred Outflows/ (Inflows) of Resources</u>
2024	\$ (66,055)
2025	216,598
2026	353,970
2027	(63,694)
Thereafter	<u>-</u>
Total	<u>\$ 440,819</u>

Note 9: Other Post-Employment Benefits

Plan Descriptions, Provisions and Funding Policies

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

Notes to Financial Statements

Note 9: Other Post-Employment Benefits (Continued)

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

All retirees contribute 100% of the paid premium to the plan. For the fiscal year ending June 30, 2024, retirees contributed \$0. Active employees do not contribute to the plan until retirement.

At June 30, 2024, membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits and Terminated Employees Entitled to Benefits but not yet Receiving Them	-
Active Employees	<u>25</u>
	<u>25</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 \$97,349 was measured as of June 30, 2024, and was determined by an actuarial valuation performed as of July 1, 2024.

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

- The *Actuarial Valuation Method* used was the Alternative Measurement Method.
- *Salary Increases* are expected to be 2.5%, average, including inflation.
- The *Discount Rate* used was 3.93%, based on the High Quality 20-Year Tax Exempt G.O. Bond Rate.
- The *Health Care Cost Trend Rates* beginning July 1, 2024 at rates ranging from 6.80% to 7.60% reduced annually in increments ranging from .20% to .29% to 5.00%.
- *Plan Participation Rate* assumes 20% of employees currently enrolled in medical plans will participate in the plan.
- *Retirement Rates* used were Age 61 for Tier 1 IMRF Employees and Age 62 for Tier II IMRF employees.
- *Retiree Lapse Rates* used was 100% at age 65 once Medicare eligible.
- *Mortality Rates* follows the Sex Distinct Raw Rates as developed in the PubG-2010(B) Study. These rates are improved generationally using MP-2020 Improvement Rates.

Notes to Financial Statements

Note 9: Other Post-Employment Benefits (Continued)

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

Changes in the Net OPEB Liability

	<u>Total OPEB Liability</u>	<u>OPEB Plan Net Position</u>	<u>Net OPEB Liability</u>
Balance at June 30, 2023	\$ 123,424	\$ -	\$ 123,424
Changes for the Year:			
Service Cost	2,347	-	2,347
Interest	4,447	-	4,447
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	(29,267)	-	(29,267)
Changes of Assumptions	(418)	-	(418)
Contributions - Employer	-	3,184	(3,184)
Contributions - Employee	-	-	-
Benefit Payments	(3,184)	(3,184)	-
Administrative Expense	-	-	-
Net Changes	<u>(26,075)</u>	<u>-</u>	<u>(26,075)</u>
Balance at June 30, 2024	<u>\$ 97,349</u>	<u>\$ -</u>	<u>\$ 97,349</u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability, calculated using a Single Discount Rate of 3.93%, as well as what the plan's total OPEB liability would be if it were calculated using a Discount Rate that is 1% lower or 1% higher:

	<u>1% Lower (2.93%)</u>	<u>Current (3.93%)</u>	<u>1% Higher (4.93%)</u>
Net Pension Liability	<u>\$ 104,510</u>	<u>\$ 97,349</u>	<u>\$ 90,524</u>

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	<u>\$ 85,994</u>	<u>\$ 97,349</u>	<u>\$ 110,627</u>

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2024, the District recognized OPEB income of \$26,075. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Notes to Financial Statements

Note 9: Other Post-Employment Benefits (Continued)

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

Note 10: Deficit Fund Balance

The Building and Equipment Fund had a deficit fund balance of \$124,887 at June 30, 2024. The General Fund advanced resources to the Building and Equipment Fund to cover the shortfall. The District expects future property tax revenue to cover this deficit.

Note 11: 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, 2024 were \$80,957. The District received rebates of \$8,219 during the year as well.

Note 12: 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, 2023, which provides that the Winnetka-Northfield and Wilmette Libraries will provide library services to the residents of the Kenilworth Public Library District through June 30, 2028. 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 physical circulation for each library attributed to a Kenilworth residence and increase 4.9% each year for the duration of the contract.

During the year ended June 30, 2024, Kenilworth paid \$131,183 to Winnetka-Northfield Public Library District.

Note 13: Prior Period Adjustment

During fiscal year 2024, the District determined that lease payments for the copier and the telephones had been expensed on the incorrect fund in the prior year. The effect of

Notes to Financial Statements

Note 13: Prior Period Adjustment (Continued)

correcting this error resulted in a prior period adjustment which decreased the net position on the General Fund and increased the net position on the Building and Equipment Fund at the beginning of the year. There is no effect on the current year's expense or net position.

Note 14: 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.	\$ 5,168,136
Net Pension Asset	76,548
Deferred outflows (inflows), net, related to: IMRF Pension	474,723
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.	(67,320)
Long-term liabilities are not due and payable in the current period and therefore they are not reported in the governmental funds balance sheet:	
Leases Payable	(3,988)
Net OPEB Liability	<u>(97,349)</u>
	<u>\$ 5,550,750</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 or amortization expense. This is the amount by which depreciation/amortization expense exceeded capital outlays (\$700,666 less \$676,083).	\$ (24,583)
Recognizing the loss on disposal of asset	(310)
Recognizing the change in pension expense relating to change in deferred outflows, deferred inflows and net pension (asset) obligation.	473,536
Removal of leases liability principal payments from the statement of activities.	108,081
Recognizing the expense relating to the change in other post-employment benefits.	26,075
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>(5,269)</u>
	<u>\$ 577,530</u>

Notes to Financial Statements

Note 15: Commitments

In 2023, the District started an expansion project at the Northfield branch. The total cost of the expansion is expected to be approximately \$5,000,000. As of June 30, 2024, the Board has approved various contracts related to the project totaling \$381,000. The District has paid or accrued \$83,255 toward these commitments leaving a balance of \$297,745 due on the contracts.

Required Supplementary Information

WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

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

CALENDAR YEAR ENDED DECEMBER 31,

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service Cost	\$ 138,061	\$ 123,405	\$ 113,944	\$ 115,505	\$ 115,073	\$ 121,575	\$ 139,374	\$ 150,440	\$ 125,771	\$ 161,936
Interest on the Total Pension Liability	595,030	614,598	596,218	592,469	574,460	578,681	592,482	587,688	543,663	464,315
Changes of Benefit Terms	-	-	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	185,715	(474,104)	110,255	34,150	119,669	(148,031)	(93,761)	(148,728)	388,546	557,823
Changes of Assumptions	(22,081)	-	-	(110,471)	-	212,096	(274,230)	(8,805)	8,791	274,485
Benefit Payments and Refunds	(527,729)	(554,522)	(588,748)	(569,568)	(552,475)	(553,981)	(523,989)	(519,212)	(444,066)	(320,948)
Net Change in Total Pension Liability	368,996	(290,623)	231,669	62,085	256,727	210,340	(160,124)	61,383	622,705	1,137,611
Total Pension Liability – Beginning	8,402,144	8,692,767	8,461,098	8,399,013	8,142,286	7,931,946	8,092,070	8,030,687	7,407,982	6,270,371
Total Pension Liability – Ending (A)	<u>\$ 8,771,140</u>	<u>\$ 8,402,144</u>	<u>\$ 8,692,767</u>	<u>\$ 8,461,098</u>	<u>\$ 8,399,013</u>	<u>\$ 8,142,286</u>	<u>\$ 7,931,946</u>	<u>\$ 8,092,070</u>	<u>\$ 8,030,687</u>	<u>\$ 7,407,982</u>
Plan Fiduciary Net Position										
Contributions – Employer	\$ 46,443	\$ 82,495	\$ 118,453	\$ 119,214	\$ 82,069	\$ 133,622	\$ 129,677	\$ 131,956	\$ 108,949	\$ 145,039
Contributions – Employee	81,320	73,366	64,068	59,082	53,601	58,721	67,133	67,277	64,121	60,448
Net Investment Income	899,396	(1,362,766)	1,595,625	1,233,777	1,426,547	(513,319)	1,353,676	498,722	36,024	421,393
Benefit Payments and Refunds	(527,729)	(554,522)	(588,748)	(569,568)	(552,475)	(553,981)	(523,989)	(519,212)	(444,066)	(320,948)
Other (Net Transfer)	270,895	(607,789)	20,054	45,693	71,881	(4,186)	(213,511)	(80,518)	129,911	68,557
Net Change in Plan Fiduciary Net Position	770,325	(2,369,216)	1,209,452	888,198	1,081,623	(879,143)	812,986	98,225	(105,061)	374,489
Plan Fiduciary Net Position - Beginning	8,077,363	10,446,579	9,237,127	8,348,929	7,267,306	8,146,449	7,333,463	7,235,238	7,340,299	6,965,810
Plan Fiduciary Net Position – Ending (B)	<u>\$ 8,847,688</u>	<u>\$ 8,077,363</u>	<u>\$ 10,446,579</u>	<u>\$ 9,237,127</u>	<u>\$ 8,348,929</u>	<u>\$ 7,267,306</u>	<u>\$ 8,146,449</u>	<u>\$ 7,333,463</u>	<u>\$ 7,235,238</u>	<u>\$ 7,340,299</u>
Net Pension (Asset)/Liability – Ending (A) – (B)	<u>\$ (76,548)</u>	<u>\$ 324,781</u>	<u>\$ (1,753,812)</u>	<u>\$ (776,029)</u>	<u>\$ 50,084</u>	<u>\$ 874,980</u>	<u>\$ (214,503)</u>	<u>\$ 758,607</u>	<u>\$ 795,449</u>	<u>\$ 67,683</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	100.87%	96.13%	120.18%	109.17%	99.40%	89.25%	102.70%	90.63%	90.09%	99.09%
Covered Valuation Payroll	1,807,117	1,630,345	1,432,721	1,312,929	1,191,126	1,304,908	1,308,561	1,302,626	1,338,450	1,125,783
Net Pension (Asset)/Liability as a Percentage of Covered Valuation Payroll	-4.24%	19.92%	-122.41%	-59.11%	4.20%	67.05%	-16.39%	58.24%	59.43%	6.01%

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	108,949	108,949	-	1,338,450	8.14%
2016	131,956	131,956	-	1,302,626	10.13%
2017	129,677	129,677	-	1,308,561	9.91%
2018	133,622	133,622	-	1,304,908	10.24%
2019	82,069	82,069	-	1,191,126	6.89%
2020	119,214	119,214	-	1,312,929	9.08%
2021	118,453	118,453	-	1,423,721	8.32%
2022	82,495	82,495	-	1,630,345	5.06%
2023	46,443	46,443	-	1,807,117	2.57%

*Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2023 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 2023 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>	20-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	2.75%
<i>Price Inflation:</i>	2.25% approximate; No explicit price inflation assumption is used in this valuation.
<i>Salary Increases:</i>	2.75% to 13.75%, 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 2020 valuation pursuant to an experience study of the period 2017 to 2019.
<i>Mortality:</i>	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements

Required Supplementary Information

projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Other Information:

Notes:

There were no benefit changes during the year.

*Based on Valuation Assumptions used in the December 31, 2021 actuarial valuation.

Required Supplementary Information

WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

YEAR ENDED JUNE 30,

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service Cost	\$ 2,347	\$ 2,404	\$ 2,667	\$ 2,466	\$ 992	\$ 2,065	\$ 1,988
Interest	4,447	4,284	3,772	3,784	3,943	4,104	4,077
Changes on Benefit Terms	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(29,267)	-	(10,676)	-	26,540	-	-
Changes in Assumptions	(418)	(2,058)	(43,654)	1,307	29,947	5,112	-
Benefit Payments	(3,184)	(4,451)	(7,023)	(1,196)	(4,567)	(4,784)	(5,933)
Net Change in Total OPEB Liability	(26,075)	179	(54,914)	6,361	56,855	6,497	132
Total OPEB Liability - Beginning	<u>123,424</u>	<u>123,245</u>	<u>178,159</u>	<u>171,798</u>	<u>114,943</u>	<u>108,446</u>	<u>108,314</u>
Total OPEB Liability - Ending (a)	<u>\$ 97,349</u>	<u>\$ 123,424</u>	<u>\$ 123,245</u>	<u>\$ 178,159</u>	<u>\$ 171,798</u>	<u>\$ 114,943</u>	<u>\$ 108,446</u>
OPEB Plan Net Position							
Contributions - Employer	\$ 3,184	\$ 4,451	\$ 7,023	\$ 1,196	\$ 4,567	\$ 4,784	\$ 5,933
Contributions - Employee	-	-	-	-	-	-	-
Contributions - Other	-	-	-	-	-	-	-
Net Investment Income	-	-	-	-	-	-	-
Benefit Payments	(3,184)	(4,451)	(7,023)	(1,196)	(4,567)	(4,784)	(5,933)
Administrative Expense	-	-	-	-	-	-	-
Employer Net Change in OPEB Plan Net Position	-	-	-	-	-	-	-
OPEB Plan Net Position - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OPEB Plan Net Position - Ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB Liability - Ending (a) - (b)	<u>\$ 97,349</u>	<u>\$ 123,424</u>	<u>\$ 123,245</u>	<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%	0.00%	0.00%	0.00%
Covered-Employee Payroll	\$ 1,639,041	\$ 1,488,811	\$ 1,319,728	\$ 1,516,233	\$ 1,119,288	\$ 1,097,180	\$ 1,211,591
Employer Net OPEB Liability as a Percentage of Covered-Employee Payroll	5.94%	8.29%	9.34%	11.75%	15.35%	10.48%	8.95%

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

Required Supplementary Information

WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

SCHEDULE OF EMPLOYER OPEB CONTRIBUTIONS

Fiscal Year Ended June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual as a Percentage of Covered Valuation Payroll
2018	N/A	-	N/A	1,211,591	0.0%
2019	N/A	-	N/A	1,097,180	0.0%
2020	N/A	-	N/A	1,119,288	0.0%
2021	N/A	-	N/A	1,516,233	0.0%
2022	N/A	-	N/A	1,319,728	0.0%
2023	N/A	-	N/A	1,488,811	0.0%
2024	N/A	-	N/A	1,639,041	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 \$3,184 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, 2024

	GENERAL FUND		
	APPROPRIATION - ORIGINAL AND FINAL	FINAL WORKING BUDGET	ACTUAL
REVENUES			
Property Taxes	\$ 4,106,860	\$ 4,106,860	\$ 4,458,795
Replacement Taxes	90,000	90,000	76,375
Grants	27,250	27,250	27,280
Kenilworth Service Contract	129,663	129,663	131,183
Fines, Fees, Services, Interest and Other	178,000	178,000	298,745
Contributions	20,500	20,500	16,265
Total Revenues	<u>4,552,273</u>	<u>4,552,273</u>	<u>5,008,643</u>
EXPENDITURES			
Personnel	2,745,875	2,412,250	2,343,038
FICA	176,000	154,000	145,366
Library Materials and Services	778,525	708,180	746,673
Computer Services	412,500	374,570	347,065
Administrative	386,375	356,000	343,547
Capital Outlay	682,000	615,250	218,359
Contingency	-	-	-
Total Expenditures	<u>5,181,275</u>	<u>4,620,250</u>	<u>4,144,048</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (629,002)</u>	<u>\$ (67,977)</u>	<u>\$ 864,595</u>

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

Required Supplementary Information

WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

BUILDING & EQUIPMENT FUND

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

FOR THE YEAR ENDED JUNE 30, 2024

	GENERAL FUND		
	APPROPRIATION - ORIGINAL AND FINAL	WORKING BUDGET	ACTUAL
REVENUES			
Property Taxes	\$ 380,000	\$ 380,000	\$ 191,315
Total Revenues	380,000	380,000	191,315
EXPENDITURES			
Building and Equipment	418,000	380,000	390,788
Total Expenditures	418,000	380,000	390,788
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (38,000)	\$ -	\$ (199,473)

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

Supplementary Information

WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

OTHER FUNDS

COMBINING BALANCE SHEET

JUNE 30, 2024

	<u>IMRF</u>	<u>UNEMPLOYMENT INSURANCE</u>	<u>TOTAL</u>
ASSETS			
Cash and Cash Investments	<u>\$ 12,012</u>	<u>\$ 54,183</u>	<u>\$ 66,195</u>
Total Assets	<u><u>\$ 12,012</u></u>	<u><u>\$ 54,183</u></u>	<u><u>\$ 66,195</u></u>
LIABILITIES			
Accounts Payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Property Tax Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Fund Balances	<u>12,012</u>	<u>54,183</u>	<u>66,195</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u><u>\$ 12,012</u></u>	<u><u>\$ 54,183</u></u>	<u><u>\$ 66,195</u></u>

Supplementary Information

WINNETKA-NORTHFIELD PUBLIC LIBRARY DISTRICT

OTHER FUNDS

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

FOR THE YEAR ENDED JUNE 30, 2024

	<u>IMRF</u>	<u>UNEMPLOYMENT INSURANCE</u>	<u>TOTAL</u>
REVENUES			
Property Taxes	\$ 9,924	\$ -	\$ 9,924
Total Revenues	<u>9,924</u>	<u>-</u>	<u>9,924</u>
EXPENDITURES			
IMRF	<u>58,357</u>	<u>-</u>	<u>58,357</u>
Total Expenditures	<u>58,357</u>	<u>-</u>	<u>58,357</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,433)	-	(48,433)
FUND BALANCES			
Beginning of Year	<u>60,445</u>	<u>54,183</u>	<u>114,628</u>
End of Year	<u>\$ 12,012</u>	<u>\$ 54,183</u>	<u>\$ 66,195</u>



Serving Our Public 4.0: Standards for Illinois Public Libraries

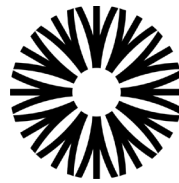
= standard met

= standard partially met but needs improvement

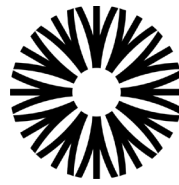
= standard not met

Chapter 1 - Core Standards

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

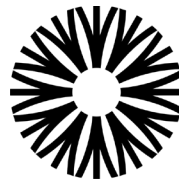


- ☒ The library has a board-approved written budget. The budget is developed annually by the library administrator and the board with input from the staff.
- ☒ The board of trustees annually determines if the library's revenues are sufficient to meet the needs of the community. If the revenues are not sufficient, the board of trustees will take action to increase the library's revenues.
- ☒ The library has a board-approved mission statement, a long-range/strategic plan, disaster prevention and recovery plan, collection management policy, personnel policy, technology plan, and other policies as appropriate to the library's operation and regularly updates and maintains them as appropriate.
- ☒ The library administrator presents written monthly reports, including statistics, on library operations to the board of trustees. In addition, monthly fiscal reports are presented by the library administrator and/or the library board treasurer.
- ☒ The board of trustees annually reviews the performance of the library administrator.
- ☒ The library is a member of an Illinois regional library system, fulfills the membership requirements of its system, is a responsible partner in the Illinois Library and Information Network (ILLINET), and participates in resource sharing through interlibrary loan and reciprocal borrowing.
- ☒ The library provides access to resource sharing databases, participates in resource sharing by entering the library's collections into a regional, statewide, or national database, and actively promotes resource sharing via interlibrary loan and reciprocal borrowing.
- ☒ The library utilizes a variety of methods to communicate with its community.
- ☒ **The library is located in a facility designed or renovated for library purposes and complies with all applicable local, state, and federal codes. We need more restrooms at Winnetka but cannot add them without adding additional space.**
- ☒ A library is open a minimum of fifteen hours per week according to the *Illinois Administrative Code* [23 Ill. Adm. Code 3030.110].
- ☒ As a baseline, the library appropriates money to major budget categories (personnel, benefits, library materials, other operating expenditures) using the *Illinois Public Library Annual Report* statewide percentages analysis.
- ☒ The library board and staff promote the collections and services available to its community.
- ☒ At least every five years, and more frequently, if necessary, the library conducts a review to determine if the library is providing facilities, collections and services in a quantity, at a time, and in a manner that meets the needs of the community.



Chapter 2 - Governance and Administration

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



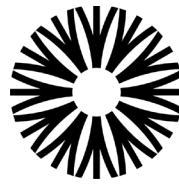
Chapter 3 - Personnel

- ☒ Library has a board-approved personnel policy.
- ☒ Library has staffing levels that are sufficient to carry out the library's mission.
- ☒ Library has job descriptions and a salary schedule for all library positions. The job descriptions and salary schedule are periodically reviewed and revised as needed.
- ☒ Library's hiring practices are in compliance with EEOC guidelines and the Americans with Disabilities Act.
- ☒ **Library salaries and fringe benefits account for up to 70 percent of total operations budget. We continued to increase our Personnel expenditures from 54.9% of the operating budget to 57.8% of the operating budget this year, which is a big improvement. We will continue to evaluate staffing on an annual basis as part of the budgeting process.**
- ☒ Library gives each new employee a thorough orientation.
- ☒ Library evaluates staff annually.
- ☒ Library staff and administration attend local, regional, state, and national conferences as well as training workshops and seminars where feasible.
- ☒ Library provides staff access to library literature and other professional development materials.
- ☒ Public library trustees and administrators are aware of federal, state, and local statutes and regulations relevant to personnel administration.
- ☒ The library complies with state and federal laws that affect library operations.



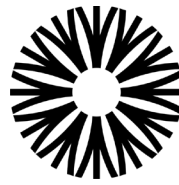
Chapter 4 - Access

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



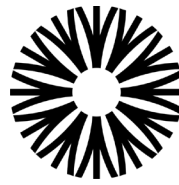
Chapter 5 – Building Infrastructure and Maintenance

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



Chapter 6 - Safety

- The library provides a list of emergency call numbers at all staff phones in the library.
- The library has a floor plan that shows entrances, exits, location of emergency supplies, fire alarms, and fire extinguishers.
- The library has an emergency manual and disaster plan.
- The library provides emergency training for staff, including fire and tornado drills, use of fire extinguishers, and location of the first aid kit, NARCAN® kit, and an automated external defibrillator.
- The library provides a call list and contact information that is reviewed biannually.
- Emergency medical supplies are stored in a designated location and are accessible to staff.
- Emergency equipment such as electric, gas and water switches, fire extinguishers, and fire alarms are noted on a library floor plan and are tested biannually.
- A prioritization list shows what should be salvaged in order of importance. **Will evaluate and create something within the next calendar year.**
- A building safety checklist includes daily, weekly, quarterly, semi-annual, and annual safety procedures.
- A procedure exists for letting staff know when it is unsafe to enter the building.
- The library has a designated tornado shelter.
- Emergency exits and evacuation routes out of the library and to the tornado shelter are clearly marked. Fire extinguishers are clearly marked.
- The library provides adequate security for staff, users, and collections. We are in the process of adding additional exits and reworking the Winnetka lobby to increase security.**
- The library has a strong relationship with local police and community safety personnel and communicates with them on a regular basis about safety issues affecting the library.
- At least two people (one of whom may be a volunteer) shall be on duty during all open hours of operation.
- Copies of the emergency manual and disaster plan are provided to community safety personnel.
- A policy for security camera usage has been adopted and signage is posted. Draft will be brought to January 2025 Board Meeting for approval.**



Chapter 7 - Collection Management

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



Chapter 8 – System Member Responsibilities and Resource Sharing

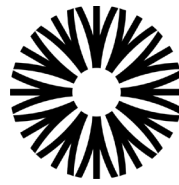
- ☒ Library staff and library board members are aware of the services offered by the regional library systems and the Illinois State Library. The library promotes statewide cooperative services in addition to their own local services.
- ☒ Library resources, information, and expertise are available via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



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

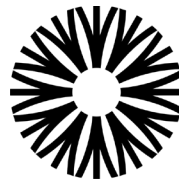
Reference Services

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



Reader's Advisory Services

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



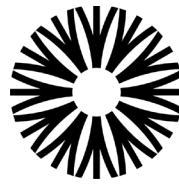
Chapter 10 - Programming

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

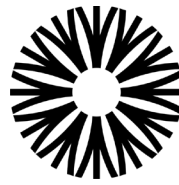


Chapter 11 - Youth/Young Adult Services

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

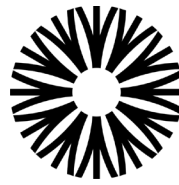


- ☒ Youth staff have access to a telephone and computer to receive and respond to requests for information and to contact other agencies.
- ☒ Youth staff responsible for collection management have access to review journals and tools specifically targeting youth materials.
- ☒ The library includes at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



Chapter 12 - Technology

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



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



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



Chapter 13- Marketing, Promotion, and Collaboration

- The library has a communications plan that supports the library's long-range/strategic plan.
- The library staff and trustees participate in two or more cooperative activities with other community organizations.
- The library's services and programs are promoted in the community. Check the applicable publicity methods.
 - flyers
 - brochures
 - website
 - newsletter
 - posters
 - banners
 - displays
 - podcasting **No plans to pursue podcasts at this time.**
 - presentations and/or speeches
 - Billboards/other **No plans to pursue Billboard ads at this time.**
- The library maintains at least one social media account.
- The library invites local, state, and federal officials to visit the library.
- The library's website is updated at least monthly.
- The board, administration, and staff conduct an annual library walk-through.
- The board, administration, and appropriate staff visit other libraries.
- The budget includes funds for public relations and marketing activities.
- The library's promotional methods and services are ADA compliant.
- A designated staff member coordinates the library's marketing efforts.
- The library's staff receives customer service and marketing training.
- The library's orientation for staff and trustees includes the library's public relations, customer service philosophy, library history, funding sources, and long-range/strategic plan.
- The library surveys patrons and the community to judge awareness of the library's programs and services.

RESOLUTION R622-24
**A RESOLUTION APPROVING A FOURTH LEASE AMENDMENT BETWEEN THE
VILLAGE OF NORTHFIELD AND THE WINNETKA-NORTHFIELD PUBLIC
LIBRARY DISTRICT FOR THE PROPERTY LOCATED AT 1785 ORCHARD LANE**

WHEREAS, the Village of Northfield, an Illinois municipal corporation (“Landlord”), entered into a Library Lease Second Agreement (“Lease”) with the Winnetka-Northfield Public Library District, an Illinois public library (“Tenant”), on May 19, 2014, for approximately 4,560 square feet of space within the Landlord’s building at 1785 Orchard Lane (“Premises”); and

WHEREAS, said Second Amendment Lease provided for a Second and Third Term, of which the Third Term expired on June 30, 2024; and

WHEREAS, on October 10, 2023, a Third Lease Amendment was approved, which extended the Lease, for a Fourth Term, which expires on March 30, 2025; and

WHEREAS, the Tenant has requested a Fourth Lease Amendment that would provide for a one (1) year, Fifth Term extension, with a termination date of March 30, 2026, and an optional Sixth Term extension, subject to mutual agreement, for one (1) year, with a termination date of March 30, 2027, a copy of which is attached as **Exhibit A**; and

WHEREAS, Landlord and Tenant agree that a one (1) year extension, until March 30, 2026, with an additional optional one (1) year extension, subject to mutual agreement, until March 30, 2027, will benefit both parties and provide sufficient time to develop a plan for the property and negotiate a long-term lease of the premises.

WHEREAS, the Board of Trustees of Northfield and Winnetka-Northfield Public Library District have determined that it is in the best interests of their respective public bodies to enter into this Fourth Lease Agreement; and

NOW, THEREFORE, BE IT RESOLVED by the President and Village Board of Trustees of the Village of Northfield, Cook County, Illinois, as follows:

Section 1. Approval: The Village Board of the Village of Northfield hereby approves the Fourth Lease Amendment with Winnetka-Northfield Public Library District for the property located at 1785 Orchard Lane, attached hereto as **Exhibit A** and hereby authorizes the Village President and Village Clerk to execute and attest the same.

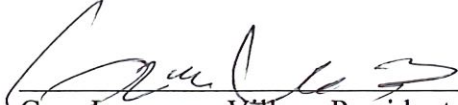
Section 2. Effective date: That this Resolution shall take effect from and after its passage as provided by law.

AYES: Orth, Whittaker, Mendrek, Galin, Dinges

NAYS: _____


ABSENT: Fowler

PASSED and APPROVED this 3rd day of December 2024.



Greg Lungmus, Village President

ATTESTED and FILED this 3rd day of December 2024.



Patrick Brennan, Village Clerk

EXHIBIT A

Fourth Lease Amendment

LIBRARY LEASE FOURTH AMENDMENT

WHEREAS, the Village of Northfield, an Illinois municipal corporation (“Landlord”), entered into a Library Lease Second Agreement (“Lease”) with the Winnetka-Northfield Public Library District, an Illinois public library (“Tenant”), on May 19, 2014, for approximately 4,560 square feet of space within the Landlord’s building at 1785 Orchard Lane (“Premises”); and

WHEREAS, said Second Amendment Lease provided for a Second and Third Term, of which the Third Term expired on June 30, 2024; and

WHEREAS, on October 10, 2023, a Third Lease Amendment was approved, which extended the Lease, for a Fourth Term, which expires on March 30, 2025; and

WHEREAS, the Tenant has requested a Fourth Lease Amendment that would provide for a one (1) year, Fifth Term extension, with a termination date of March 30, 2026, and an optional Sixth Term extension, subject to mutual agreement, for one (1) year, with a termination date of March 30, 2027; and

WHEREAS, Landlord and Tenant agree that a one (1) year extension, until March 30, 2026, with an additional optional one (1) year extension, subject to mutual agreement, until March 30, 2027, will benefit both parties and provide sufficient time to develop a plan for the property and negotiate a long-term lease of the premises.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Landlord and Tenant hereby agree as follows:

1. The Library Lease Fourth Amendment authorizes a Fifth Term, extending the lease expiration from March 30, 2025 to March 30, 2026 and an optional Sixth Term

(subject to mutual agreement), extending the expiration from March 30, 2026 to March 20, 2027.

2. The Fifth Term shall be subject to a rate increase on July 1, 2025, and the Sixth Term on July 1, 2026. The increase shall be equal to the lesser of (a) three percent (3%) or (b) the percentage increase in the CPI-U most recently published before such anniversary over the CPI-U twelve (12) months prior to that publication. If the CPI-U does not increase or is negative, then the percentage increase shall be zero.
3. The Sixth Term is subject to the mutual agreement of the Tenant and the Landlord. The Tenant shall provide the Landlord written notice, of their interest to extend, no later than October 1, 2025. The Landlord shall respond, in writing, to that request, and either concur or deny, within thirty (30) calendar days of receipt.
4. Other than the new Lease Term as provided herein, all other terms and conditions of said Second Library Lease Agreement are ratified and confirmed and shall remain in full force and effect for the duration of the Fourth Lease Amendment Terms.
5. This Fourth Lease Amendment shall not be binding until executed and delivered by both parties following approval by both parties' Boards. This Fourth Lease Amendment is conditioned upon approval by each party's Board. The signature of a party to this Fourth Lease Amendment shall evidence satisfaction of this contingency with respect to the signing party. This Fourth Lease Amendment may be executed in any number of counterparts and shall be effective upon the last signature.

Dated this 3rd day of December 2024.

“Landlord”

Village of Northfield,
an Illinois municipal corporation

By:  _____
Village Board President

“Tenant”

Winnetka-Northfield Public Library District,
an Illinois not-for-profit corporation

By: _____
Library Board President