

Warren Newport Public Library

Board of Trustees

Regular Meeting

January 17, 2022 7:00 PM

McCullough Room

AGENDA

- I. Call to order, roll call and Determination of quorum. {<1}
- II. Pledge of Allegiance. {<1}
- III. Reading of the Mission Statement. {<1}
- IV. Public Comments, Correspondence and Communications. INFORMATION {20}
 - a. Public Comments.
The Board of Trustees allows up to 20 minutes for Public Comment. Individuals may introduce themselves and speak on any library issues, not to exceed 3 minutes. Those who want their remarks to be added to the Board record must provide a copy to the Board Secretary prior to speaking.
 - b. Written:
 - i. Memoranda from legal counsel, if any.
 - ii. Other.
- V. Consent agenda (*Any trustee may remove items from the consent agenda for separate action by the Board.*) ACTION {3}
 - a. Approval of payrolls for December 2022
 - b. Approval of bills payable for November 2022
 - c. Patron Suggestions December 2022 **pg. 4**MOTION: THAT THE CONSENT AGENDA BE APPROVED AS PRESENTED.
- VI. Item(s) removed from consent agenda, if any. ACTION {5}
- VII. President's report. INFORMATION {5} **pg. 6**
- VIII. Reports of other trustees. INFORMATION {5}
- IX. Executive Director's report January 2023. INFORMATION {5} **pg. 7**

X. Old Business

- a. Approval of semi-annual review of closed executive session minutes.
ACTION {5} **pg. 18**

MOTION: THAT THE BOARD ACCEPT THE SEMI-ANNUAL REVIEW OF CLOSED EXECUTIVE SESSION MINUTES AS PRESENTED.

- b. Quiet Reading Room update. INFORMATION {5}
c. Building system project update. INFORMATION {5}
d. Mobile Services update. INFORMATION {15} **pg. 19**

XI. New business

- a. Secretary's Report: Approval of Minutes:
i. Minutes of Regular Meeting December 13, 2022 **pg. 21**
ii. Minutes of Executive Session December 13, 2022, to remain closed to the public. ACTION {5}

MOTION: THAT THE BOARD APPROVE THE SECRETARY'S REPORT ITEMS i AND ii AS PRESENTED.

- b. Engagement of a new auditor. ACTION {5} **pg. 26**

MOTION: THAT THE BOARD ACCEPT THE PROPOSAL OF ATA GROUP, LLP FOR AUDIT SERVICES FOR THE 2022/2023 FISCAL YEAR.

- c. 2023 Per Capita and Equalization Aid Grant Application. ACTION {5} **pg. 32**

MOTION: THAT THE BOARD APPROVE THE 2023 PER CAPITA AND EQUALIZATION AID GRANT APPLICATION AS PRESENTED.

- d. Monthly financial statements for November 2022. ACTION {10} **pg. 41**

MOTION: THAT THE BOARD APPROVE THE MONTHLY FINANCIAL STATEMENTS FOR NOVEMBER 2022 AS PRESENTED.

- e. Ordinance 2022/2023-6 Tax Abatement for Debt Service ACTION {5} **pg. 103**

MOTION: THAT THE BOARD APPROVE ORDINANCE 2022/2023-6 TAX ABATEMENT FOR DEBT SERVICES AS PRESENTED.

- f. Quarterly review board self-evaluation and goals. INFORMATION AND POSSIBLE ACTION {5} **pg. 105**
g. 2023-2025 WNPL Strategic Plan: Update and Special Meetings. INFORMATION {15} **pg. 108**

- h. Succession Planning. INFORMATION {5}
- i. FY 2023-2024 Budget process timeline. INFORMATION {5} **pg. 110**
- j. Other potentially actionable items: Agenda items for February 2023 Regular Meeting. ACTION {5}
 - i. Board policy 3015 Materials Selection
 - ii. Budget process
 - iii. Strategic Planning process
 - iv. Membership Renewals for Trustees
 - v. Other

XII. Public forum {15}

The Board of Trustees allows up to 15 minutes for Public Forum. Individuals may introduce themselves and speak on any library issues, not to exceed 3 minutes. Those who want their remarks to be added to the Board record must provide a copy to the Board Secretary prior to speaking.

XIII. Announcements {5}

- a. By the chair:
 - i. Communications to the public
 - ii. Upcoming calendar:
 - 1. Friends of the Library Meeting January 26, 2023, 1:00 p.m.
 - 2. Next Committee of the Whole February 7, 2023, 7:00 p.m.
 - 3. Next Regular Board Meeting: Tuesday, February 21, 2023, 7:00 p.m.
- b. By other trustees or the director

XIV. Adjournment. ACTION {<1}

MOTION: THAT THE MEETING BE ADJOURNED.

{Estimated total duration 168 minutes}

Suggestions & Questions from Our Library Users

December 2022

Service-related comments

1. I would love to see a continuation of calligraphy. a 1hr. class barely touched the surface. I really enjoy coming to the library for a class & plan to look for more.
2. The calligraphy class with Audrey Rei was outstanding! I would love to see future similar events as well as a bullet-journaling workshop. Thank you for continuing to host such wonderful & interactive crafting events!
3. I really enjoyed the December 5th calligraphy class. Please schedule more creative/artistic programs.
4. 2022 Feedback. I thoroughly enjoyed all adult events I attended in 2022. Crafts such as terrariums & calligraphy...SUPER! The Coda experience was great, Katrina is so interesting & fun. The 1st Books n bites... a BLAST! Thanks to all involved. Cynthia is WONDERFUL! I'm looking forward to more in 2023 please. Crafts, learning, books, experiences. Thank you WNPL 😊.
5. I really enjoyed the calligraphy class hosted by Cynthia. 1 hour is not enough to learn the basics. Is there any other class planned for 2023. I'd love to have a series of this class. Thank for doing it WNPL!
6. Dungeons and Dragons group/event for adults.
7. Dungeans & dragons group/event for adults.

Thank you for the compliments and program suggestions. We will pass along the kudos and the ideas to the appropriate staff.

Miscellaneous-related comments

1. I still have not seen Sour cream and onion potato chips. reeces \$1.80 at Aldi 1.19.
2. Vending. Could we get "Old fashioned" Lay's (Regular) Potato Chips in machine. Thanks.
3. Can you put reg. potato chips in?

Thanks you for your suggestions. We can check into these possibilities, but please realize that with rising vending costs, as well as continued supply chain issues, we may not be able to act on your suggestions.

Warren-Newport Public Library District
Gurnee, Illinois

*Thank you for taking the time to help us improve our service to you.
If suggested a title for purchase, we have passed it along to staff members who
order materials.*

Ryan Livergood, Executive Director

Patron comments appear here unabridged and unedited.

President's Report, January 2023

December 10 15 minutes	Edit Executive Session Minutes for November 15, 2022 and December 6, 2022
December 10-12 1.5 hours	Prep for Executive Session at December Regular Meeting
December 13 2 hours	Prep documents for 2023 ED evaluation
December 13 1.5 hours	Regular Board Meeting
December 14 30 minutes	Write Exec Session minutes; Adjust ED goals for 2023
January 10 30 minutes	Meet with Ryan to plan Regular Meeting Agenda
January 11 45 minutes	Sign checks at WNPL; Meet with Ryan to organize outstanding issues from 2022

Jo Beckwith, President
WNPLD Board of Trustees
1/17/2023

Warren-Newport Public Library District
EXECUTIVE DIRECTOR'S REPORT FOR DECEMBER 2022
JANUARY 17, 2023
Submitted by Executive Director, Ryan Livergood

EXECUTIVE SUMMARY

Highlights:

- Cutover to new Internet Service Provider for faster speed and lower cost to accommodate our continual shift to cloud. (WSNH)
- Our Teen Study Space offered snacks and a quiet place to study for 66 teens during finals week.
- We offered our first ever TikTok Studio where we allowed patrons to make a TikTok in The Flex. 13 people took advantage of this fun program.
- All interior holiday decorations were revamped this year to reflect holidays through an EDI lens. Installation occurred during the last week of November/first week of December.

Meetings, programs, training attended:

- Illinois Library Association (ILA) Public Policy Committee (12/5).
- Technology plan meeting with OSG (12/12).
- On-Site Insight Capital Needs Assessment visit (12/13).

Special plans for coming month:

- Quiet Reading Room renovation planning.
- Strategic planning process.
- 50th anniversary celebration kickoff.
- Building systems update project kickoff.
- Host library director roundtable.

Special plans for the near future:

- Quiet Reading Room renovation plan finalization and implementation.
- Strategic planning process.
- Building systems update project.
- Revision of job descriptions and migration into Paylocity.
- Development of Technology Plan.

ADMINISTRATION

EDI:

- With the formation of the new committee structure, a focus on EDI is put into place with every committee charge.

Warren-Newport Public Library District
Executive Director's Report
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Friends:

- The Friends will meet on January 26. At this meeting, candidates for board vacancies will be nominated.

Fundraising:

Fundraising through December				
		December	Year to Date	
Annual Fund		\$ 5,701.00	\$ 20,672.50	
Gifts		0.00	21,100.00	
Total		\$ 5,701.00	\$ 41,772.50	

Personnel:

Status of Organization: December

Number of full-time employees: 33

Number of part-time employees: 47

TOTAL number of employees: 80

Full-time equivalents: 54.60

New hires: 12/6/2022 J. Porter, Library Page 10 hours

Separations: None

Changes: None

Workshops, programs, and training attended: 34 staff hours.

Safety and Security Statistics:

- Patron Assists: 174
- Staff Assists: 14
- Mask Warning: N/A
- No mask: N/A
- Behavioral Contacts: 31
- Unattended Children: 0
- Book Donations: 31
- Room Set-Ups: 0
- Gurnee Police & Fire Assists: 1
- Suspended Patrons: 2
- Patrons asked to leave EOD: 0

Warren-Newport Public Library District
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Patron Suspensions		
Person(s) suspended	Length of Suspension	Violation/reason
Adult male	One year	Multiple warnings about sleeping; refusal to cooperate with staff; refusal to leave library.
Adult male	One week	Viewing of inappropriate (adult) content on public computer; second offense.

ADULT SERVICES

- Furniture in the adult area was moved to alleviate security concerns.
- Rachel and Kathie participated in further discussions about the new Quiet Reading Room furniture.
- Kathie and Cynthia attended the 50th Anniversary celebration planning meeting.
- Participated in the discussion about Spanish language signage and materials
- Participated in 2 interviews for the Head of Mobile Services position
- The 2022-2023 Creative Writing Contest has begun!

CIRCULATION

- Completed training for new circulation clerk
- Completed training for new shelver
- Completed interviews for Mobile Services Manager

COMMUNICATIONS

- New lobby display case was installed, reflecting diverse holidays from October through the end of January. Adult, Youth and Circulation departments collaborated on a display of materials to coordinate with the lobby display and positive verbal feedback was received from patrons.
- The Warm Wishes holiday campaign was implemented, and the bulletin board in Youth Services was updated as well as the display case in Bookends.
- The school newsletter was emailed to school contacts on December 6, and included promotional materials for the Friends of the Library Creative Writing Contest.
- Publicity for the library's emergency closing of 12/22-23 was completed, as well as publicity for our holiday closings for Christmas and New Year's.
- Publicity for the Bookmobile holiday break was completed.
- Publicity for the ILL outage was completed.
- Eric is now assisting Smruti with Library Board video recording edits and uploads to YouTube.
- Three enews blasts were sent during the month.
- Other projects completed included: numerous name tags and welcome signs for new staff; business card orders; Winter Break signs and digital media for the Point and the Vault.

COMMUNITY ENGAGEMENT

- In partnership with the Lake County Collaborative on Health Equity and Education, WNPL finalized details for hosting a cervical, ovarian and breast cancer bilingual educational session during January for Cervical Cancer Awareness Month
- Brushwood Center at Ryerson Woods confirmed Earth Day Program for April that will focus on art through nature.

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- Young, Black, and Lit will provide free books featuring black characters for the upcoming Black History Month celebration.
- State Senator Adriane Johnson's Office confirmed sponsorship for Black History Month, pending proposal. Developing partnership to help expand Park City relationship with residents to understand their needs while also finding ways to by participate in monthly Town Hall meetings.
- United Way of Lake County ongoing discussion regarding the organization's three program buckets and areas of enhancement needs seen within the WNPL district and how to begin to address them through a partnership.
- Birth to Five Illinois continued discussions on how to address early childhood needs within our communities through partnership. Discussions on providing interactive workshops for patrons or informational sessions for families. Discussed possibility of partner event with Woodland At-Risk program.

FACILITIES

- Web Help tickets completed by facilities, 38.
- Anderson Pest Control conducted monthly visit for pest control.
- Monthly emergency light testing.
- Representative Dan Iles from On-Site Insight conducted building capital assessment.
- ILT Vignocchi Landscaping assisted with snow removal and ice control.

INFORMATION TECHNOLOGY

- Implemented password change for common computers and Board members with Tech liaison team. **(WSNH)**
- Only ILL service has not resumed after ISP cutover. We are actively working with OCLC for the same.
- Received final ECF reimbursements of \$10,000. The program has now ended.
- All individual departments have successfully onboarded Teams/SharePoint.
- Over 80% staff has completed Basic Office 365 training uploaded in Paylocity. **(WSNH)**
- Continued working with Deputy Director to create new structure for Shared drive common folders.
- Re-applied security certificate for wnpl.info website.
- Worked on STEAM setup in the Vault for Youth Services.
- Processed Active directory and Office 365 requests.
- Troubleshooting of staff and patron equipment.
- Conducted scheduled Server maintenance.
- Performed scheduled backups and daily morning rounds.
- Resolved 63 web helpdesk tickets.

OUTREACH

- Hosted a teen book club at WTHS.
- Provided an early literacy visit at Wildwood Park District.
- Coordinated a holiday storytime at Macy's.

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- Attended Together for Children Network's Community Resources Fair and provided library resources, coloring activities, and free books to attendees. Promoted upcoming library events with the public.
- Attended CLULC Posada and Holiday Networking event and represented WNPL while reestablishing and making new connections from various Lake County organizations.
- Promoted library events and programs at local radio station Union Latina 1220

TECHNICAL SERVICES

- Completed the biography first name project
- Began discussion for transition to CCS (task force created, meetings scheduled, etc.)

YOUTH SERVICES

- There were constant crafts and fun activities in both The Point and The Vault during the entirety of Winter Break.
- Working with Maria Nava to present a coordinated program with Brushwood Nature Center for Earth Day in April.

DECEMBER 2022 STATISTICS

MAIN LIBRARY CIRCULATION

TYPE OF MATERIAL	DEC ADULT	DEC YOUTH	DEC TOTAL	Y.T.D. ADULT	Y.T.D. YOUTH	Y.T.D. TOTAL	PREVIOUS Y.T.D. TOTAL	PERCENT CHANGE Y.T.D.
Audiobooks	503	130	633	2,869	937	3,806	3,807	0.0%
Kits	0	38	38	0	450	450	898	-49.9%
Books	7,659	10,721	18,380	50,252	78,417	128,669	128,271	0.3%
Music Compact Discs	497	53	550	3,895	376	4,271	5,598	-23.7%
DVDs/Blu-rays	3,817	592	4,409	25,065	3,612	28,677	34,522	-16.9%
Magazines	588	30	618	3,946	227	4,173	4,596	-9.2%
Video Games	575	0	575	3,431	0	3,431	3,032	13.2%
Videoplayers	0	0	0	0	29	29	104	-72.1%
Umbrellas	0	0	0	0	0	0	0	N/A
Telescopes	2	0	2	38	0	38	29	31.0%
Backpacks	0	42	42	0	170	170	96	77.1%
Launchpads	0	14	14	0	90	90	71	26.8%
Hotspots	50	0	50	330	0	330	868	-62.0%
7-Day Hotspots	12	0	12	68	0	68	0	N/A
ECF Hotspots	11	0	11	52	0	52	0	N/A
Wonderbooks	0	82	82	0	265	265	0	N/A
Sensory Bins	0	7	7	0	25	25	0	N/A
ebooks (MMM, Hoopla)	4,106	543	4,649	21,947	3,643	25,590	0	N/A

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eaudiobooks (MMM, Hoopla)	4,232	765	4,997	27,292	3,948	31,240	0	N/A
evideo (MMM, Hoopla)	286	51	337	1,829	307	2,136	0	N/A
emusic (Hoopla)	131	22	153	844	88	932	0	N/A
emagazines (Overdrive)	295	0	295	1,682	58	1,740	0	N/A
ecomicbooks (Hoopla)	158	59	217	11,016	1,683	12,699	0	N/A
Total emedia	9,208	1,440	10,648	64,610	9,727	74,337	0	N/A
MAIN LIBRARY SUBTOTAL	22,922	13,149	36,071	154,556	94,325	248,881	181,892	36.8%

**MMM=MyMediaMall

OUTREACH CIRCULATION

TYPE OF MATERIAL	DEC ADULT	DEC YOUTH	DEC TOTAL	Y.T.D. ADULT	Y.T.D. YOUTH	Y.T.D. TOTAL	PREVIOUS Y.T.D. TOTAL	PERCENT CHANGE Y.T.D.
Audiobooks	14	2	16	76	29	105	43	144.2%
Kits	0	5	5	0	62	62	30	106.7%
Books	227	1,016	1,243	1,779	6,712	8,491	4,653	82.5%
Music Compact Discs	12	16	28	19	69	88	36	144.4%
DVD's	170	15	185	1,108	74	1,182	896	31.9%
Magazines	24	0	24	301	20	321	235	36.6%
Miscellaneous	0	0	0	3	0	3	6	-50.0%
OUTREACH SUBTOTAL	447	1,054	1,501	3,286	6,966	10,252	5,899	73.8%

TOTAL CIRCULATION

	DEC ADULT	DEC YOUTH	DEC TOTAL	Y.T.D. ADULT	Y.T.D. YOUTH	Y.T.D. TOTAL	PREVIOUS Y.T.D. TOTAL	PERCENT CHANGE Y.T.D.
GRAND TOTAL	23,369	14,203	37,572	157,842	101,291	259,133	187,791	38.0%

Warren-Newport Public Library District
Executive Director's Report
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Services Statistics	Dec.	Dec.	Dec.	Dec.	Dec.	YTD Total	YTD Total	YTD Total	YTD Total	YTD	Prev.	Change
Dec-22	Adult	Youth	A-Bkm	Y-Bkm	Total	Adult	Youth	A-Bkm	Y-Bkm	Total	YTD	
											TOTAL	
DESK ACTIVITIES												
Information	1,921	147	7	0	2,075	11,931	2,584	117	21	14,653	8,282	77%
Reference/Titles Req.	914	141	76	1	1,132	6,946	1,613	687	92	9,338	10,695	-13%
E-Mail Reference	128	0	0	0	128	274	0	0	0	274	222	23%
Instruction Questions	556	26	0	0	582	3,598	151	0	0	3,749	3,787	-1%
Total Desk Activities	3,519	314	83	1	3,917	22,749	4,348	804	113	28,014	22,986	22%
INTERLIBRARY LOAN (ILL)												
ILL Lending Requests	Use: Lending Fill Rate Statistics				191					1,471	1,542	-5%
ILL Lending Filled	Use: Lending Requests Filled by Day (to Excel)				45					685	855	-20%
ILL Borrowing Requests	Use: Borrowing Fill Rate Statistics				152					1,413	2,222	-36%
ILL Borrowing Filled	Use: Borrowing Requests Finished				84					938	1,441	-35%
Article Lending Requests	Use: Lending Fill Rate Statistics				1					4	1	300%
Article Lending Filled	Use: Lending Requests Filled by Day (to Excel)				0					0	0	N/A
Article Borrowing Requests	Use: Borrowing Fill Rate Statistics				2					7	33	-79%
Article Borrowing Filled	Use: Borrowing Requests Finished				0					2	12	-83%
CIRCULATION												
In-District cardholders					30,161					30,161	32,466	-7%
Reciprocal cardholders					7,737					7,737	7,404	4%
Total Cardholders					37,898					37,898	39,870	-5%
RBP Loaned										5,958	0	N/A
**RBP Borrowed										0	7,513	-100%
Holds										8,357	26,743	-69%
Patron Count Main										33,293	73,352	-55%
Self Check Out Use										46,648	86,099	-46%
BOOKMOBILE/VAN VISITS												
Neighborhood Stops					28					264	133	98%
Preschools					10					49	1	4800%
Park Districts										0	0	N/A
Schools										0	0	N/A
Senior residential facilities										0	0	N/A
Special events										0	0	N/A
Total Bookmobile Stops					38					313	134	134%
Total Patron Count					138					1,528	289	429%
Homebound visits					14					102	95	7%
Deposit Collection deliveries					2					12	49	-76%
Remote book drop pickups					12					79	0	N/A
Total Van Stops					28					193	144	34%
Days BKM on road					7					66	24	175%
In-House Programs/Tour												
# of Adult Programs					9					67	63	6%
Adult Attendance					93					671	811	-17%
# of Youth Programs					41					234	237	-1%
Youth Attendance					831					5,415	4,920	10%
Adult Attendance										0	3,441	-100%
# of Bookmobile Tours										0	0	N/A
Youth Attendance										0	0	N/A
Adult Attendance										0	0	N/A
OUTREACH (Prog./ Visits)												
# of Adult Prog. & Visits					1					6	10	-40%
Adult Attendance					16					81	122	-34%
# of Youth Prog. & Visits										63	5	1160%
Youth Attendance										1,100	629	75%
Adult Attendance										0	9	-100%
# of BKM Prog. & Visits										0	0	N/A
Youth Attendance										0	0	N/A
Adult Attendance										0	0	N/A
ROOM USE												
Meeting Room Uses					11					170	126	35%
Study Room Uses					446					3,008	1,675	80%
INTERNET USAGE												
# of sessions					1241					8,022	6,728	19%
Total Hours					882					5,715	3,444	66%
Average Session (minutes)					43					298	186	60%
OTHER SERVICES												
Proctoring					1					4	2	100%
Voter Registration										1	1	0%
Website views										21,454	133,006	-84%
New items processed					2,034					13,213	14,671	-10%
Total materials Main library					332,312					332,312	329,855	1%
Total materials Outreach					13,650					13,650	16,508	-17%
TOTAL MATERIALS					345,962					345,962	346,363	0%
Adult Volunteer Hours					142.5					1,045.5	583.5	79%
Student Volunteer Hours					31.5					174.5	86.0	103%
Total Volunteer Hours					174.0					1,220.0	669.5	82%

END

BOARD AGENDA	ADMINISTRATION AGENDA	GENERAL LIBRARY AGENDA
FEBRUARY 2023 – COMMITTEE OF THE WHOLE FEBRUARY 7/ REGULAR BOARD FEBRUARY 21		
<ul style="list-style-type: none"> • CW Initial overview of potential capital projects for FY 23/24 • President’s Day Library Legislative Meet-up. • Strategic Planning Process • ILA, ALA+UFL Membership renewals for Trustees 	<ul style="list-style-type: none"> – President’s Day Library Legislative Zoom Meet-up. – Capital projects evaluation criteria. – Strategic Planning Process – ILA, ALA+UFL Membership renewals for Trustees 	
MARCH 2023 - COMMITTEE OF THE WHOLE MARCH 7/ REGULAR MEETING MARCH 21		
<ul style="list-style-type: none"> • CW Capital planning review and discussion. • Quarterly Review- Executive Director Evaluation and Goals • Strategic Planning Process 	<ul style="list-style-type: none"> – 2022 RAILS Annual Library Certification & Membership Standards Data Collection. Deadline TBD – Capital planning budget finalized – Strategic Planning Process 	<ul style="list-style-type: none"> – Inside Angle: Spring Issue (March-May) – Freedom of Information Day. Wednesday
APRIL 2023 - COMMITTEE OF THE WHOLE APRIL 4/ REGULAR MEETING APRIL 18		
<ul style="list-style-type: none"> • Consolidated Election April 4, 2023 • CW Initial presentation of budget draft • File Statement of Economic Interest. (Last day April 30) • Quarterly Review- Self-Evaluation and Board Goals • Strategic Planning Process 	<ul style="list-style-type: none"> – Consolidated Election April 4, 2023 – Budget submitted by departments – File Statement of Economic Interest (elected officials, head librarians and other department heads of a unit of local government. (Last day April 30) – Strategic Planning Process 	<ul style="list-style-type: none"> – National Library Week. – Spring programs begin – Book Sale – Library Closed: Easter Sunday

BOARD AGENDA	ADMINISTRATION AGENDA	GENERAL LIBRARY AGENDA
MAY 2023 - COMMITTEE OF THE WHOLE MAY 2/ REGULAR MEETING MAY 16		
<ul style="list-style-type: none"> • ORGANIZATION OF BOARD. Swearing in of Trustees Elected. Adjournment <i>sine die</i>. Seating of new Board. Election of Officers. Appointment of Chairpersons. • CW Review of latest budget draft and discussion • Tentative transfer of funds from Expandable Trust to Endowment Fund 	<ul style="list-style-type: none"> – Renewal for medical, general liability and worker's compensation insurance – ORGANIZATION OF BOARD. Seating of new Board. Election of Officers. Appointment of Chairpersons. Official Board Roster. Term begins the third Monday of May 	<ul style="list-style-type: none"> – Library Closed: Mother's Day & Memorial Day
JUNE 2023 - COMMITTEE OF THE WHOLE JUNE 6/ REGULAR MEETING JUNE 20		
<ul style="list-style-type: none"> • CW Finalize FY 23/24 Budget • Approval of FY23-24 Budget at Regular meeting • Ordinance Regular Meeting Schedule for FY23-24 • Ordinance to Transfer to the Special Reserve Fund • Semi-annual review of closed session's minutes. 6/30 Last day for first half year review • ALA Annual Conference. • Quarterly Review- Executive Director Evaluation and Goals 	Fiscal Year 2022/2023 Ends <ul style="list-style-type: none"> – End of Fiscal Year Annual Fund Appeal – Ordinance Regular Meeting Schedule for FY23-24 – Ordinance to Transfer to the Special Reserve Fund – File Board roster with the Illinois Secretary of State and Lake County Clerk before July 1. – ALA Annual Conference. 	<ul style="list-style-type: none"> – Inside Angle: Summer Issue (June-August) – Summer Reading Begins – Library Closed: Father's Day
JULY 2023– COMMITTEE OF THE WHOLE / REGULAR MEETING TBD		
<ul style="list-style-type: none"> • Ordinance - Building & Maintenance Tax • Ordinance - Annual Review of Non-Resident Card Program • Ordinance - Tentative Budget & Appropriations • Audit of Regular Meetings Minutes FY22-23 • Semi-annual review of closed session minutes • Quarterly Review- Self-Evaluation and Board Goals 	- FISCAL YEAR 2023/24 BEGINS <ul style="list-style-type: none"> – Ordinance - Building, Sites & Maintenance – Ordinance - Tentative Budget & Appropriations – Ordinance - Annual Review of non-resident card participation – Begin work on Annual Audit Report – Begin work on Illinois Public Libraries Annual Report (IPLAR) – Audit of Regular Meeting minutes FY22-23 – Total Compensation Packages for employees earning over \$75,000 	<ul style="list-style-type: none"> – Summer Reading Ends – Library Closed: Independence Day

BOARD AGENDA	ADMINISTRATION AGENDA	GENERAL LIBRARY AGENDA
AUGUST 2023 - COMMITTEE OF THE WHOLE / REGULAR MEETING TBD		
<ul style="list-style-type: none"> • Approval of 2023 Illinois Public Library Annual Report (IPLAR) • Treasurer- to file a sworn, detailed and itemized statement of all receipts and expenditures for the preceding FY. Deadline August 30 	<ul style="list-style-type: none"> – File 2023 Illinois Public Libraries Annual Report (IPLAR). Deadline on or before September 1 – Treasurer’s Annual Report with detail account of all receipts and expenditures. Deadline August 30 	<ul style="list-style-type: none"> – Gurnee Days, August 12-13 – Friends of the Library meeting TBD
SEPTEMBER 2023- COMMITTEE OF THE WHOLE / REGULAR MEETING TBD		
<ul style="list-style-type: none"> • Ordinance – Annual Budget & Appropriation • Resolution – Proclamation Friends of the Library Week October • Quarterly Review- Executive Director Evaluation and Goals 	<ul style="list-style-type: none"> – Public Hearing - Annual Budget and Appropriation – Ordinance – Annual Budget & Appropriation – Resolution – Proclamation FOL Week – September 30. Last Day to transfer unexpended funds from prior FY to Special Reserve Fund. 	<ul style="list-style-type: none"> – Inside Angle: Fall issue (September-November) – Fall programs begins – Library Card Sign-Up Month – Banned Books Week – Library Closed: <i>Labor Day, Monday</i>
OCTOBER 2023 - COMMITTEE OF THE WHOLE / REGULAR MEETING TBD		
<ul style="list-style-type: none"> • Resolution – Determine Estimate of Funds Needed • Complete and present Annual Audit to the Board • Quarterly Review: Self-Evaluation and Board Goals • Work on Per Capita & Equalization Aid grant application requirements 	<ul style="list-style-type: none"> – Complete and present Annual Audit to the Board – Resolution – Determine Estimate of Funds Needed – Annual Appeal Letters – Begin work on Per Capita & Equalization Aid Grant Application. Deadline TBD – Begin work on holiday cards – Receive audited annual financial statement – Annual performance evaluations started 	<ul style="list-style-type: none"> – Teen Read Week – National Friends of Libraries Week

BOARD AGENDA	ADMINISTRATION AGENDA	GENERAL LIBRARY AGENDA
NOVEMBER 2023 – COMMITTEE OF THE WHOLE / REGULAR MEETING NOVEMBER TBD		
<ul style="list-style-type: none"> • Levy Ordinance. • Staff Year End Bonuses • Treasurer to prepare sworn report of Receipts and Disbursements • Strategic Planning Process 	<ul style="list-style-type: none"> – Approval of Levy Ordinance – File Audit Report and annual Financial Report with Comptroller and County Clerk. – Publish treasurer's report of annual receipts and disbursements – Work on holiday e-cards – Mail annual appeal letter. – Post Continuing Disclosure Information (Bonds) – Annual performance evaluations of managers and administrative staff – Strategic Planning Process 	<ul style="list-style-type: none"> – NaNoWriMo – Annual performance evaluations – Library Closed: <i>Thanksgiving Day,</i>
DECEMBER 2023– COMMITTEE OF THE WHOLE / REGULAR MEETING TBD		
<ul style="list-style-type: none"> • CW Short Takes for Trustees: Succession Planning and New Board Orientation • Treasurer's Report of Receipts and Disbursements • Semi-annual review of closed session minutes: second half year review • Executive Director's annual performance evaluation • Strategic Planning Process 	<ul style="list-style-type: none"> – Treasurers' Report of Receipts and Disbursements to file with County Clerk – Email Holiday Cards – Program pay increases for staff – Strategic Planning Process 	<ul style="list-style-type: none"> – Inside Angle: Winter Issue (December 2023-February 2024) – Library Closed: <i>Christmas Eve; Christmas Day, and New Year's Eve</i>
JANUARY 2024 – COMMITTEE OF THE WHOLE / REGULAR MEETING TBD		
<ul style="list-style-type: none"> • Approval of Per Capita & Equalization Aid Grant Application. Deadline January 30 • Ordinance- Abatement of Tax for Debt Service • <u>Quarterly Review</u>: Board Self-Evaluation and Goals • Strategic Planning Process • Fundraising update. • Semi-annual review of closed session minutes 	<ul style="list-style-type: none"> – Pay increases effective January 1. – Ordinance – Bond Levy Abatement – Approval and filing of Illinois Per Capita & Equalization Aid Grant Application. Deadline January 30 – Fundraising update – RAILS Memberships Standards Data Collection. Deadline March 31 – Set Budget process timeline 	<ul style="list-style-type: none"> – Winter programs begin – Library Closed: <i>New Year's Eve; New Year's Day</i>

Warren-Newport Public Library District
Lake County, Illinois
Board of Trustees

Review of Executive Session Minutes and Recordings

Memorandum of Recommendation

Illinois Statute requires periodic review of all executive session minutes [5 ILCS 120/2.06(d)] and recordings [5 ILCS 120/2.06(c)] that are closed to the public. Minutes recommended to be opened to the public are listed below. Recordings older than eighteen (18) months to be destroyed in accordance with the law are listed below.

Minutes recommended to be opened to the public:

None

Recordings older than 18 months to be discarded:

None

Jo Beskusch, President
Vice President (Or other Trustee)

Bonnie Sutton
Secretary (Or other Trustee)

Date of Approval:

January 17, 2023

One of the main goals of library outreach is focusing on traditionally underserved populations, defined by ALA as “including poor and homeless people, ethnically diverse people, older adults, adult new and non-readers, incarcerated people and ex-offenders, people with disabilities, GLBTQ populations, and rural and geographically isolated communities.” When we paused Bookmobile service during the height of COVID-19, we had time to thoroughly evaluate what we were providing and, more importantly, what we weren’t providing for our community. We quickly realized that serving the underserved had not been prioritized in our previous model, and we felt we needed to adjust our model and invest more resources into the department.

We looked at Census data for the district and evaluated our neighborhood route statistics to help us identify areas of need. We spoke with colleagues in other libraries as well as library partners and researched trends. Eventually we developed a plan to expand and enhance our services and reach through the Mobile Services Department.

Before we could put the plan into place, however, we needed to make some changes:

- We changed the name of the department.
 - We moved from the “Outreach Department” to “Mobile Services Department.” This was in response to the fact that all public service departments participate in library outreach in some way.
- We filled open positions.
 - We are pleased to announce that Scott Krinninger started as Head of Mobile Services and Jenny Haydysch has started as Assistant Head of Mobile Services.
 - Both Scott and Jenny come to Mobile Services from Youth Services and have a lot of experience with current library practices as well as extensive programming experience.
- Existing staff schedules were adjusted.
 - Previous schedules were very limited and only included evening hours to accommodate neighborhood routes. This didn’t allow staff to help with Community Engagement efforts or allow us to expand services during the day.
- Our van was modified with secure carts to allow for more flexibility, additional drivers, and enhanced services.
- Expanded services were developed.
 - Expanded offerings will include lobby stops at local senior centers to allow patrons with mobility issues to have a more traditional browsing experience, monthly literacy-based storytimes at high-need preschool centers and expanded services to home-bound patrons.
 - We will coordinate with Gurnee Park District and the Exchange Club to attend senior lunch events.
 - We will expand our reach into areas in the district, such as Park City, that are currently underserved.

We didn’t want to disenfranchise existing patrons, so the following programs and services have been developed and scheduled to help us continue to serve existing bookmobile patrons as we move away from neighborhood routes:

- Summer Neighborhood Park Routes – In conjunction with the Gurnee Park District, we will bring one of our Mobile Services Vehicles (depending on parking viability) to various neighborhood parks every Wednesday night from 5:30pm – 7:30pm during summer months. Parks confirmed: Betty Russell, O’Plaine, Hunt Club, Viking, with more to be decided. These will be widely publicized.

- We will join the entertainment provided by the Gurnee Park District on Tuesdays in June, July, and August with one of our Mobile Services Vehicles.
- Families on the Fairway on June 9 – we will be attending this community event at Bittersweet Golf Club. This is a large community event, and we will provide crafts, programming, and library materials.
- We will work with Youth Services during Gurnee Days in August to provide storytimes and use our fleet of the vehicles for materials, crafts, and other programming.
- Family Movie Night in September – Crafts and programming related to the movie we will be showing in the park in September.
- Trick-or-Treat Street on Sat Oct. 14 – Halloween event with the Gurnee Park District.
- We will continually add to this list as we move forward.

While we wanted to do all these new things without changing the things that people have come to expect from us, we found that it wasn't possible with our limited resources.

We are very excited about the opportunity to expand our reach into the community, help serve those who have barriers using our facilities, and provide a fuller library experience to additional patrons.

**Warren-Newport Public Library District
Lake County, Illinois
Board of Trustees**

Jo Beckwith, President	Katherine Arnold
George Kotsinis, Vice President	Celeste Flores
Bonnie Sutton, Secretary	Wendy Hamilton
Andrea Farr Capizzi, Treasurer	

**Regular Board Meeting
Tuesday, December 13, 2022
McCullough Room**

Call to Order, Roll Call, and Determination of Quorum

President Beckwith called the Meeting to order at 7:00 p.m.

Trustees present: Arnold, Beckwith, Farr Capizzi, Flores, Kotsinis and Hamilton.

Trustees absent: Sutton.

Also present: Executive Director Ryan Livergood, Recording Secretary Celia Ornelas, Rebekah Raleigh and Smruti Savarkar.

Pledge of Allegiance

President Beckwith led those present in the Pledge of Allegiance.

Reading of Mission Statement

President Beckwith read the Mission Statement aloud.

Public Comments, Correspondence and Communications. None.

Consent Agenda

- a. Secretary's report. Approval of minutes:
 - i. Regular Meeting November 15, 2022
 - ii. "Truth in Taxation" Public Hearing for Annual Fiscal Year 2022-2023
 - iii. Executive Session November 15, 2022, to remain closed to the public
 - iv. Executive Session December 06, 2022, to remain closed to the public

- b. Finance Committee Report – Auditor Search December 06, 2022
- c. Report of Standing Committees. Committee of the Whole Meeting December 6, 2022.
 - i. Finance
 - ii. Building and Grounds
 - iii. Policy
 - iv. Summary and General
- d. Monthly Financial Statements for October 2022
- e. Approval of payrolls for November 2022
- f. Approval of bills payable for October 2022
- g. Patron Suggestions November 2022
- h. Approval of Board Policies:
 - i. 1001 Bylaws
 - ii. 2040 Wage Scale

President Beckwith removed item a., b., c., d., and h. from the consent agenda.

Vice President Kotsinis moved and Trustee Flores seconded that the Consent Agenda be approved as amended.

The motion carried on a voice vote.

Abstain: Arnold

Absent: Sutton

Items removed for the Agenda

President Beckwith moved and Vice President Kotsinis seconded that items a., c., d., and h. be approved as presented.

The motion carried on a voice vote.

Abstain: Arnold

Absent: Sutton

President's Report

President Beckwith presented a written report in the packet.

Reports of Other Trustees. None.

Executive Director's Report December 2022

Executive Director Livergood presented a written report in the packet.

New Business

- a. AIA B101-2017 Agreement and Rider for the 2023 HVAC Improvements, Wold Architects and Engineers.

Vice President Kotsinis moved and Trustee Hamilton seconded that the Board approve the AIA B101-2017 Agreement and Rider for the 2023 HVAC Improvements, Wold Architects and Engineers as presented.

The motion carried on a roll call vote as follows:

Ayes: Arnold, Farr Capizzi, Flores, Hamilton, Kotsinis, Beckwith

Absent: Sutton

b. Treasurer's Report of Annual Receipts and Disbursements FY 21-22. Trustee Flores moved and Vice President Kotsinis seconded that the Board approve the Treasurer's Report of Annual Receipts and Disbursements FY 21-22 as presented.

The motion carried on a roll call vote as follows:

Ayes: Flores, Farr Capizzi, Hamilton, Kotsinis, Arnold, Beckwith

Absent: Sutton

c. Other potentially actionable items: Agenda items for January 2023 Regular Meeting.

- i. Monthly Financial Statements for November and December 2022
- ii. Per Capita and Equalization Aid Grant Application
- iii. Ordinance Abatement of Tax for Debt Services
- iv. Board self-evaluation and goals
- v. Quarterly review of Strategic Plan
- vi. Fundraising updated
- vii. Set Budget process timeline

Enter into Executive Session [5ILCS 120/2.(c)(1)] to review the performance of specific employee.

Vice President Kotsinis moved and Trustee Arnold seconded that the Board enter into Executive Session [5ILCS 120/2.(c)(1)] to review the performance of the Executive Director with Executive Director Livergood present.

The motion carried on a voice vote.

Absent: Sutton

Executive session started at 7:25 p.m.

Reconvene to Regular meeting

Regular meeting reconvened at 8:10 p.m.

Motion(s) as a result of Executive Session

President Beckwith moved and Vice President Kotsinis seconded that the Board accept Executive Session Livergood's performance evaluation and increase his compensation to \$153,603 beginning January 1, 2023.

The motion carried on a roll call vote as follows:

Ayes: Arnold, Farr Capizzi, Flores, Hamilton, Kotsinis, Beckwith

Absent: Sutton

Public Forum. None.

Announcements

a. By the Chair:

i. Upcoming calendar

1. Library Closed all day in observance of Christmas Day, Saturday, December 24, Sunday, December 25 and Monday December 26, 2022
2. Library Closed all day in observance of New Year's Day, Saturday, December 31, 2022, Sunday, January 1 and Monday, January 2, 2023.
3. Committee of the Whole: Tuesday, January 3, 2023 is canceled.
4. Next Regular Board Meeting: Tuesday, January 17, 2023, 7:00 p.m.
5. Next Committee of the Whole: Tuesday, February 7, 2023, 7:00 p.m.

Adjournment

Treasurer Farr Capizzi moved and Vice President seconded that the meeting be adjourned.

The motion carried on a voice vote.

Absent: Sutton

President Beckwith adjourned the meeting at 8:11 p.m.

Jo Beckwith, President and Acting Secretary

Approved: _____

Celia G. Ornelas, Recording Secretary

Board packet January 17, 2023: Engagement of a new auditor

Friday, January 13, 2023 11:40 AM

Subject	Board packet January 17, 2023: Engagement of a new auditor
From	Ryan Livergood
To	libraryboard
Cc	Gina Ornelas; Amy Blanchard; Sandy Beda; Rebekah Raleigh; Andrea Farr Capizzi
Sent	Friday, January 13, 2023 11:28 AM
Attachments	Audit engagement letter 2023.pdf

Good morning,

Attached is the audit engagement letter from the ATA Group. Chris McClure, the CPA that did WNPL's audit for several years prior to Eder & Casella, is with this group. As Andrea shared with the Board previously, all things considered, we feel they are offering their services at a very reasonable price in the current environment (\$16,400 assuming no unforeseen challenges). If the Board agrees, the Board can vote to accept this proposal and we will have completed our auditor search process.

Thanks,
Ryan

Ryan Livergood
Executive Director
Warren-Newport Public Library District
224 N. O'Plaine Road
Gurnee, IL 60031
847-244-5150 ext. 3101
rlivergood@wnpl.info

December 29, 2022

Board of Trustees and Management
c/o Ryan Livergood, Executive Director
Warren-Newport Public Library District
224 North O'Plaine Road
Gurnee, Illinois 60031

Dear Board Members and Management:

We are pleased to confirm our understanding of the services we are to provide Warren-Newport Public Library District for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Warren-Newport Public Library District as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Warren-Newport Public Library District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Warren-Newport Public Library District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

1. Management's Discussion and Analysis
2. General Fund and Building, Site and Maintenance Fund—Estimated Receipts and Appropriations Compared to Actual
3. Schedule of Changes to Net Pension Liability and Related Ratios
4. Schedule of Employer Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Warren-Newport Public Library District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

1. General Fund and Building, Site and Maintenance Fund—Statement of Expenditures—Budget and Actual
2. Other Funds—Combining Balance Sheet
3. Other Funds—Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or

governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk of material misstatement as part of our audit planning:

Management Override

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Warren-Newport Public Library District's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

We will update your capital asset and depreciation schedules for you and propose various accrual entries and ask you to review and approve them prior to finalizing the audit. We will also prepare the financial statements of Warren-Newport Public Library District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. As part of our engagement, we will also prepare the Annual Financial Report required to be filed with the Office of the Comptroller of the State of Illinois for the year ended June 30, 2022.

We will perform the services in accordance with professional standards. The other services are limited to the services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine

it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any invoices selected by us for testing. The fee estimate is based on the premise that your personnel will be instructed to provide us with assistance in the preparation of various schedules, which we will request prior to our arrival. This will enable us to spend a minimum amount of time performing clerical tasks and thus concentrate strictly on audit functions. You recognize that and acknowledge that the failure of District personnel to provide such information on a timely basis will delay our completion of the engagement and increase our fees and costs.

The audit documentation for this engagement is the property of ATA Group, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely

manner to government regulators with a legitimate right and interest in the audit. We will notify you of any such request and the information provided to them, should such a situation arise.

We expect to begin our audit in August or September of 2023 and issue our report in time for your November 2023 Board of Trustees meeting. Chris McClure is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services will be based on time spent at our standard hourly rates plus travel and other out-of-pocket costs such as report production, typing, postage, etc. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Based on our estimates, the fee will be \$16,000. This estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. Assistance with the accounting for capital assets and related depreciation will be billed at our standard hourly rates in effect for the year. We estimate this additional charge to be about \$400 for this year. In addition, should significant errors or defalcations be uncovered, or suspected, requiring additional procedures, the fee may be increased, but only after discussion with you. Subject to the various caveats noted about annual fee increases should approximate the rate of inflation.

We appreciate the opportunity to be of service to Warren-Newport Public Library District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Sincerely,

ATA GROUP, LLP

ATA Group, LLP

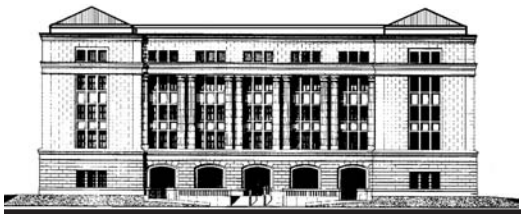
RESPONSE:

This letter correctly sets forth the understanding of Warren-Newport Public Library District.

Authorized signature: _____

Title: _____

Date: _____



JESSE WHITE • Secretary of State & State Librarian
Illinois State Library, Gwendolyn Brooks Building
300 South Second Street, Springfield, IL 62701-1796
WWW.CYBERDRIVEILLINOIS.COM

Illinois State Library

ILLINOIS PUBLIC LIBRARY PER CAPITA AND EQUALIZATION AID GRANT APPLICATION

As required by The Illinois Library System Act (23 Ill. Adm. Code 3030.200 (a)(2)(I) and (J)), to be eligible for funding, the applying public library shall have completed the Illinois Public Library Annual Report (IPLAR) and the annual certification process to confirm eligibility for grants administered by the Illinois State Library.

The Library Board of Trustees agrees to expend the funds received for the purposes outlined in the application as approved by the Illinois State Library, and as stipulated by the Illinois Library Systems Act (75 ILCS 10/8 and 10/8.1) and Illinois State Library Grant Programs (23 Ill. Adm. Code 3035.115 and 3035.135).

The Library Board of Trustees affirms that all grant funds received as a result of this application shall be used to provide public library service to its community by supplementing the library's regular budget and that it will not reduce, nor cause to have reduced, the public library's levy in the current or next fiscal year.

The Library Board of Trustees agrees that the Illinois State Library or its designee shall have the right to examine any of the records directly related to this grant.

Legal Name of Library: _____

Library's Control Number: _____ **Branch Number:** _____ **Today's Date:** _____

Contact information of the person completing this grant application:

Preparer's Name: _____
(First Name) (Last Name)

Preparer's Title: _____

Preparer's Phone Number: _____

Preparer's Email Address: _____

By checking this box, I certify: 1) that I have the authority to submit this application on behalf of the Library Board of Trustees, and 2) that the statements herein are true, complete and accurate to the best of my knowledge. The Library Board of Trustees is aware that any false, fictitious or fraudulent statements or claims may be subject to civil, criminal or administrative penalties.

Changes in the population count for the eligible service area must be documented and supporting information that details the increase or decrease shall be submitted electronically with this application. Documentation must include one of the following:

- A U.S. Census certification (e.g., correction or special census) that has been filed with the Office of the Secretary of State Index Department prior to submission of the application.
- For population changes, annexations or disconnects that are typically not documented by the U.S. Census, the library must submit appropriate and substantial supporting information, including a certified population count. Examples include, but are not limited to: legal documentation from an appropriate municipal corporate authority or a library district's referenda questions and certified results.

If the population has not changed, no additional documentation is necessary.

Service Area Population _____

Part I. Review of *Serving Our Public 4.0: Standards for Illinois Public Libraries* (© Illinois Library Association, 2019)

To be eligible for a per capita grant, a public library shall show that it will either meet or show progress toward meeting the Illinois library standards as most recently adopted by the Illinois Library Association (75 ILCS 10/8.1).

A grant applicant with below standard performance levels must raise or improve its performance levels in relation to the standards according to the objectives, time frames and priorities the library shall state in the application and which are consistent with the terms of the plan of service of the system of which it is a member. (23 ILAC 3035.115)

The Library Director and the Board of Trustees shall review the entirety of *Serving Our Public 4.0: Standards for Illinois Public Libraries*. To complete this application, refer to the checklist at the conclusion of each chapter.

Chapter 1: Core Standards

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all Core Standards, please indicate. (150 word limit)

Chapter 2: Governance and Administration

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Governance and Administration checklist, please indicate. (150 word limit)

Chapter 3: Personnel

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Personnel checklist, please indicate. (150 word limit)

Chapter 4: Access

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Access checklist, please indicate. (150 word limit)

Chapter 5: Building Infrastructure and Maintenance

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Building Infrastructure and Maintenance checklists, please indicate. (150 word limit)

Chapter 6: Safety

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Safety checklist, please indicate. (150 word limit)

Chapter 7: Collection Management

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Collection Management checklist, please indicate. (150 word limit)

Chapter 8: System Member Responsibilities and Resource Sharing

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the System Membership Responsibilities and Resource Sharing checklist, please indicate. (150 word limit)

Chapter 9: Public Services: Reference and Reader's Advisory Services

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Reference Service checklist and the Reader's Advisory Service checklist, please indicate. (150 word limit)

Chapter 10: Programming

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Programming checklist, please indicate. (150 word limit)

Chapter 11: Youth/Young Adult Services

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Youth/Young Adult Services checklist, please indicate. (150 word limit)

Chapter 12: Technology

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Technology checklist, please indicate. (150 word limit)

Chapter 13: Marketing, Promotion and Collaboration

Explain the objectives and priorities to be undertaken during the ensuing year to improve the library's performance levels where the chapter's standards are not met or the library is making progress toward meeting those standards. If the library meets all components of the Marketing, Promotion and Collaboration checklist, please indicate. (150 word limit)

Part II: Planned Use of Grant Funds

Describe objectives and priorities for use of grant monies to meet or improve performance levels in relation to the standards in *Serving Our Public 4.0: Standards for Illinois Public Libraries* (23 ILAC 3035.115). Use general categories in identifying actual planned expenditures. Do NOT include monetary figures or specific brands.

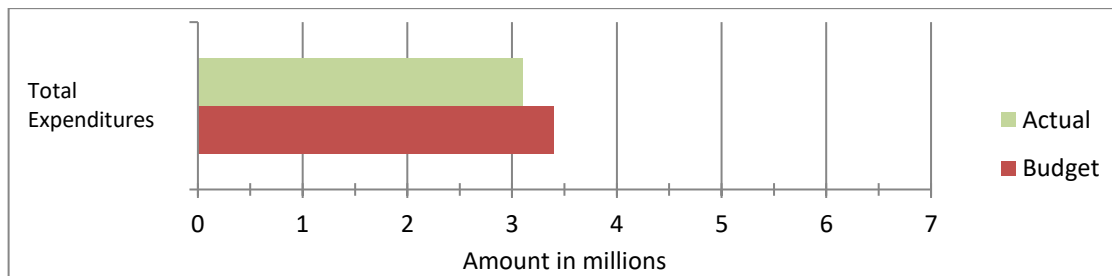
Report on November 30, 2022 Financial Statements

For the five months ended November 30, 2022, the Library on a whole remains within budgetary expectations and still experiencing inflationary pressure. Total cash as of November 30, 2022 is \$11,082,594.23. This is \$683,451.64 above the November 30, 2021 cash of \$10,399,142.59.

Revenues

- The total revenue received in November, 2022 was \$128,160.14 excluding transfers. The November, 2022 revenue is \$29,690.49 higher than the \$98,469.65 excluding transfers received in November, 2021. This increase is mainly due to interest, \$23,373.79.
- Year-to-date revenue received through November, 2022 was \$6,728,668.96 excluding transfers. The November year-to-date revenue received through 2022 is \$338,265.75 higher than the \$6,390,403.21 received through November, 2021. This increase is due to taxes, \$174,216.69, interest, \$71,179.39, grants, \$71,081.83, gifts, \$35,117.50, and miscellaneous, \$(16,408.68).
- The Library received 98.8% of its budgeted revenue for the year.

Expenditures



- The expenditures for November, 2022 were \$981,835.59 excluding transfers. These expenditures are \$32,551.28 above the \$949,284.31 incurred in November, 2021 excluding transfers. This is mainly due to material purchases, \$25,927.92, and newsletter printing, \$14,889.00.
- Year-to-date expenditures through November, 2022 were \$3,098,843.63 excluding transfers. These expenditures are \$184,647.19 above the year-to-date expenditures through November, 2021 of \$2,914,196.44 excluding transfers. This is mainly due to material purchases, \$59,955.44, consulting fees (mainly IT), 53,496.20, software & hardware support & maintenance, \$22,892.72, personnel, \$18,427.92, building sites and maintenance, \$16,818.12, newsletter printing, \$15,581.00, library supplies, \$14,216.03, and capital purchases, \$(31,935.40).
- Total year-to-date expenditures through November 30, 2022 were \$3,098,843.63 excluding transfers. This is \$295,166.60 or 8.7% below the budgeted amount of \$3,394,010.23.
- Circulation Technology, account 1-50-53030, is over budget due to needing to replace a printer at the circulation desk which was not budgeted.
- Technology Sunday Salaries, account 1-70-50120, is over budget due to system work that was required.
- Administration Serials & Periodicals, account 1-80-52040, is over budget due to accidentally no amount being budgeted. Total Serials & Periodicals for the Library should still be within budget for the year.

- The following line items have a varied budgeted expenditure by month. As such, the expenditures year-to-date are higher than 41.7% of the yearly budget. An expected year to date budget was calculated for these line items. This analysis can be seen on the variance report. These line items are
 - 50100 – Liability Insurance
 - 50118 – Staff Association
 - 50200 – Worker's Compensation
 - 51200 – Library Supplies
 - 51213 – Software & Hardware Support
 - 51650 – Newsletter Printing
 - 51820 – Building Maintenance – Landscaping
 - 51840 – Building Maintenance – Alarm
 - 51850 – Building Maintenance – HVAC
 - 52040 – Serials & Periodicals
 - 52500 – Electronic Materials/Databases
 - 53030 – Technology
 - 58000 – Debt Service – Principal
 - 58050 – Debt Service - Interest

Warren-Newport Public Library District
Variance Report
November 30, 2022

Account Number and Name	Expended YTD	Yearly Budget	Expected Budgeted YTD	\$ Difference More/(Less) Than Budget YTD	% Difference YTD	Explanation
Corporate Fund						
50118 - Staff Association	1,063.94	2,400.00	1,000.00	63.94	6.39%	Timing of event spending
51023 -Consulting/Other Professional Fees	77,109.38	178,470.00	74,957.40	2,151.98	2.87%	Additional IT consulting
51025 - Audit Fees	15,310.00	15,000.00	15,000.00	310.00	2.07%	Audit in beginning of the year, additional audit work
51200 - Library Supplies	20,589.39	43,609.00	21,804.50	(1,215.11)	-5.57%	Beginning of year purchases
51213 - Software and Hardware Support	86,921.73	154,683.00	89,716.14	(2,794.41)	-3.11%	Beginning of year purchases
51410 - Telephone	40,402.85	82,489.20	34,645.46	5,757.39	16.62%	Timing of receiving ECF money, additional hotspot service costs
51650 -Newsletter Printing	23,575.00	51,000.00	25,500.00	(1,925.00)	-7.55%	Quarterly payment
52040 - Serials & Periodicals	17,837.84	23,200.00	18,560.00	(722.16)	-3.89%	EBSCO annual purchase
52500 - Electronic Materials/Databases	216,693.42	274,176.00	222,082.56	(5,389.14)	-2.43%	Beginning of the year purchases.
53030 - Technology	111,644.44	134,408.00	115,590.88	(3,946.44)	-3.41%	Catalog software (\$93,722.14)
Building Sites & Maintenance Fund						
51820 - Building Maintenance - Landsc	9,075.00	19,770.00	9,137.50	(62.50)	-0.68%	Five of eight months of landscaping
51840 - Building Maintenance - Alarm	1,235.45	2,850.00	1,425.00	(189.55)	-13.30%	Quarterly payments
51850 - Building Maintenance - HVAC	33,554.93	56,585.00	33,577.08	(22.15)	-0.07%	Quarterly payments
Public Liability Fund						
50100 - Liability Insurance	24,426.00	27,800.00	27,800.00	(3,374.00)	-12.14%	Beginning of year payment
50200 - Worker's Compensation	10,386.00	12,000.00	12,000.00	(1,614.00)	-13.45%	Beginning of year payment
50400 - Errors & Omissions	3,208.00	3,100.00	3,100.00	108.00	3.48%	Beginning of year payment, rate increase
50600 - Treasurers Bond	3,658.00	3,600.00	3,600.00	58.00	1.61%	Beginning of year payment, rate increase
Special Reserve Fund						
53010 - Capital Equipment & Furnishings	3,768.00	2,500.00	1,041.67	2,726.33	261.73%	Van shelving purchase. Ordered last year received current year.
Bond Fund						
58000 -Debt Service - Principal	450,000.00	450,000.00	450,000.00	0.00	0.00%	December half year payment, all principal is on December payment

58050 -Debt Service - Interest	107,250.00	203,250.00	107,250.00	0.00	-	Interest paid every six months
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Warren-Newport Public Library District

Monthly Financial Report For the Month Ended November 30, 2022

Prepared by:



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Lauterbach & Amen, LLP
668 N. River Road, Naperville, IL 60563
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Warren-Newport Public Library District

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Monthly Compilation Opinion



January 12, 2023

Members of the Board of Trustees:
Warren-Newport Public Library District
224 North O'Plaine Road
Gurnee, IL 60031

Management is responsible for the accompanying financial statements of the Warren-Newport Public Library District, which comprise the balance sheet as of November 30, 2022 and the related statements of revenues and expenditures and changes in fund balance for the one month and the five months then ended in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Library's financial statements, fund balance and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the Warren-Newport Public Library District.

Respectfully Submitted,

Lauterbach & Amen, LLP

Lauterbach & Amen, LLP

Financial Statements

Warren-Newport Public Library District

Governmental Funds Balance Sheet

As of November 30, 2022

	Corporate Fund	Building, Site and Maintenance Fund	Other Funds	Total
ASSETS				
Checking	\$ 13,659.21	\$ 5,072.77	\$ 29,914.93	\$ 48,646.91
Imprest	426.35	48.63	-	474.98
Cash on Hand	571.00	-	-	571.00
Cash in Bill Changer	290.00	-	-	290.00
IL Funds Money Market	3,107,502.23	458,365.69	2,483,080.44	6,048,948.36
Investments	3,058,486.41	-	1,629,579.02	4,688,065.43
Payroll	2,674.60	-	154,243.19	156,917.79
PMA Cash Account	61,847.70	-	76,832.06	138,679.76
Accounts Receivable	12,579.00	-	-	12,579.00
Prepaid Items	31,744.91	4,036.54	-	35,781.45
Total Assets	<u>\$ 6,289,781.41</u>	<u>\$ 467,523.63</u>	<u>\$ 4,373,649.64</u>	<u>\$ 11,130,954.68</u>
LIABILITIES				
Accrued Wages	\$ 90,254.81	\$ -	\$ -	\$ 90,254.81
Total Liabilities	<u>90,254.81</u>	<u>-</u>	<u>-</u>	<u>90,254.81</u>
FUND BALANCE				
Fund Balance - Unrestricted	6,199,526.60	467,523.63	4,296,514.15	10,963,564.38
Fund Balance - Temporarily Restricted	-	-	43,864.58	43,864.58
Restricted Fund Balance - Endowment	<u>-</u>	<u>-</u>	<u>33,270.91</u>	<u>33,270.91</u>
Total Fund Balance	<u>6,199,526.60</u>	<u>467,523.63</u>	<u>4,373,649.64</u>	<u>11,040,699.87</u>
Total Liabilities and Fund Balance	<u>\$ 6,289,781.41</u>	<u>\$ 467,523.63</u>	<u>\$ 4,373,649.64</u>	<u>\$ 11,130,954.68</u>

Warren-Newport Public Library District

Governmental Funds Statement of Revenues, Expenditures, and Changes In Fund Balances

For the 5 Months Ended November 30, 2022

	Corporate Fund	Building, Sites and Maintenance Fund	Other Funds	Total
REVENUES				
Taxes	\$ 5,510,058.04	\$ 285,486.88	\$ 570,973.80	\$ 6,366,518.72
Replacement Taxes	68,563.06	-	-	68,563.06
Fines & Fees	12,228.87	-	-	12,228.87
Interest	40,063.99	4,595.58	29,908.17	74,567.74
Miscellaneous	191,819.07	-	668,221.50	860,040.57
Total Revenues	<u>5,822,733.03</u>	<u>290,082.46</u>	<u>1,269,103.47</u>	<u>7,381,918.96</u>
EXPENDITURES				
Personnel	\$ 1,259,432.53	\$ -	\$ 302,846.81	\$ 1,562,279.34
Operating	372,468.44	100,447.60	6,866.00	479,782.04
Library Materials	321,646.38	-	-	321,646.38
Transfer to Other Funds	653,250.00	-	-	653,250.00
Capital Outlay	112,639.48	-	65,246.39	177,885.87
Debt Service - Principal	-	-	450,000.00	450,000.00
Debt Service - Interest	-	-	107,250.00	107,250.00
Total Expenditures	<u>2,719,436.83</u>	<u>100,447.60</u>	<u>932,209.20</u>	<u>3,752,093.63</u>
Net Change in Fund Balances	<u>3,103,296.20</u>	<u>189,634.86</u>	<u>336,894.27</u>	<u>3,629,825.33</u>
FUND BALANCE				
Beginning of the year	<u>3,096,230.40</u>	<u>277,888.77</u>	<u>4,036,755.37</u>	<u>7,410,874.54</u>
End of the period	<u>\$ 6,199,526.60</u>	<u>\$ 467,523.63</u>	<u>\$ 4,373,649.64</u>	<u>\$ 11,040,699.87</u>

Warren-Newport Public Library District

Other Funds - Combining Balance Sheet

As of November 30, 2022

	Public Liability	FICA	IMRF	Endowment Expendable Trust	Special Reserve	Working Cash	Bond	Total
ASSETS								
Checking	\$ 676.37	\$ 8,969.76	\$ 14,968.59	\$ 2,106.53	\$ 3,128.43	\$ 65.25	\$ -	\$ 29,914.93
IL Funds Money Market	69,662.56	253,543.28	478,364.77	85,311.19	1,421,950.02	78,248.62	96,000.00	2,483,080.44
Investments	-	-	-	-	1,431,864.09	197,714.93	-	1,629,579.02
Payroll	84,351.85	56,035.87	13,855.47	-	-	-	-	154,243.19
PMA Cash Account	-	-	-	-	74,074.39	2,757.67	-	76,832.06
Total Assets	<u>\$ 154,690.78</u>	<u>\$ 318,548.91</u>	<u>\$ 507,188.83</u>	<u>\$ 87,417.72</u>	<u>\$ 2,931,016.93</u>	<u>\$ 278,786.47</u>	<u>\$ 96,000.00</u>	<u>\$ 4,373,649.64</u>
LIABILITIES								
Total Liabilities	-	-	-	-	-	-	-	-
FUND BALANCE								
Fund Balance - Unrestricted	154,690.78	318,548.91	507,188.83	10,282.23	2,931,016.93	278,786.47	96,000.00	4,296,514.15
Fund Balance - Temporarily Restricted	-	-	-	43,864.58	-	-	-	43,864.58
Restricted Fund Balance - Endowment	-	-	-	33,270.91	-	-	-	33,270.91
Total Fund Balance	<u>154,690.78</u>	<u>318,548.91</u>	<u>507,188.83</u>	<u>87,417.72</u>	<u>2,931,016.93</u>	<u>278,786.47</u>	<u>\$ 96,000.00</u>	<u>4,373,649.64</u>
Total Liabilities and Fund Balance	<u>\$ 154,690.78</u>	<u>\$ 318,548.91</u>	<u>\$ 507,188.83</u>	<u>\$ 87,417.72</u>	<u>\$ 2,931,016.93</u>	<u>\$ 278,786.47</u>	<u>\$ 96,000.00</u>	<u>\$ 4,373,649.64</u>

Warren-Newport Public Library District

**Other Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances**

For the 5 Months Ended November 30, 2022

	Public Liability	FICA	IMRF	Endowment/ Expendable Trust	Special Reserve	Working Cash	Bond	Total
REVENUES								
Taxes	\$ 118,951.18	\$ 166,535.74	\$ 285,486.88	\$ -	\$ -	\$ -	\$ -	\$ 570,973.80
Interest	772.42	2,345.29	4,969.03	817.18	19,743.39	1,260.86	-	29,908.17
Miscellaneous	-	-	-	14,971.50	-	-	653,250.00	668,221.50
Total Revenues	<u>119,723.60</u>	<u>168,881.03</u>	<u>290,455.91</u>	<u>15,788.68</u>	<u>19,743.39</u>	<u>1,260.86</u>	<u>653,250.00</u>	<u>1,269,103.47</u>
EXPENDITURES								
Personnel	\$ 77,472.50	\$ 88,935.74	\$ 136,438.57	\$ -	\$ -	\$ -	\$ -	\$ 302,846.81
Operating	6,866.00	-	-	-	-	-	-	6,866.00
Capital Outlay	-	-	-	-	65,246.39	-	-	65,246.39
Debt Service - Principal	-	-	-	-	-	-	450,000.00	450,000.00
Debt Service - Interest	-	-	-	-	-	-	107,250.00	107,250.00
Total Expenditures	<u>84,338.50</u>	<u>88,935.74</u>	<u>136,438.57</u>	<u>-</u>	<u>65,246.39</u>	<u>-</u>	<u>557,250.00</u>	<u>932,209.20</u>
Net Change in Fund Balances	<u>35,385.10</u>	<u>79,945.29</u>	<u>154,017.34</u>	<u>15,788.68</u>	<u>(45,503.00)</u>	<u>1,260.86</u>	<u>96,000.00</u>	<u>336,894.27</u>
FUND BALANCE								
Beginning of the year	<u>119,305.68</u>	<u>238,603.62</u>	<u>353,171.49</u>	<u>71,629.04</u>	<u>2,976,519.93</u>	<u>277,525.61</u>	<u>-</u>	<u>4,036,755.37</u>
End of the period	<u>\$ 154,690.78</u>	<u>\$ 318,548.91</u>	<u>\$ 507,188.83</u>	<u>\$ 87,417.72</u>	<u>\$ 2,931,016.93</u>	<u>\$ 278,786.47</u>	<u>\$ 96,000.00</u>	<u>\$ 4,373,649.64</u>

Supplementary Information

WARREN-NEWPORT PUBLIC LIBRARY DISTRICT

Cash Balance by Account

NOVEMBER 30, 2022

Account Code	Account Title	Balance
10001	Checking	
01	Corporate Fund	13,659.21
02	Building Sites & Maintenance	5,072.77
03	FICA Fund	8,969.76
04	Public Liability	676.37
06	Working Cash	65.25
07	Special Reserve	3,128.43
08	Expendable Trust	2,106.53
10	IMRF Fund	14,968.59
Total 10001	Checking	48,646.91
10002	Imprest	
01	Corporate Fund	426.35
02	Building Sites & Maintenance	48.63
Total 10002	Imprest	474.98
Total 10011	Cash on Hand	571.00
Total 10012	Cash in Bill Changer	290.00
10101	IL Funds Money Market	
01	Corporate Fund	3,107,502.23
02	Building Sites & Maintenance	458,365.69
03	FICA Fund	253,543.28
04	Public Liability	69,662.56
06	Working Cash	78,248.62
07	Special Reserve	1,421,950.02
08	Expendable Trust	85,311.19
10	IMRF Fund	478,364.77
11	Bond Fund	96,000.00
Total 10101	IL Funds Money Market	6,048,948.36
10121	Payroll	
01	Corporate Fund	2,674.60
03	FICA Fund	56,035.87
04	Public Liability	84,351.85
10	IMRF Fund	13,855.47
Total 10121	Payroll	156,917.79
10110	Investments	
01	Corporate Fund	3,058,486.41
06	Working Cash	197,714.93
07	Special Reserve	1,431,864.09
Total 10110	Investments	4,688,065.43
10150	PMA Cash Account	
01	Corporate Fund	61,847.70
06	Working Cash	2,757.67
07	Special Reserve	74,074.39
Total 10150	PMA Cash Account	138,679.76
	Total Cash & Investments	11,082,594.23

Warren-Newport Public Library District
Corporate Fund
Balance Sheet as of November 30, 2022

	Period Beginning <u>Balance</u>	M.T.D. <u>Changes</u>	Period Ending <u>Balance</u>
Assets			
Cash & Investments			
10001 - Checking	186,599.73	(172,940.52)	13,659.21
10002 - Imprest	458.67	(32.32)	426.35
10011 - Cash on Hand	571.00	0.00	571.00
10012 - Cash in Bill Changer	290.00	0.00	290.00
10101 - IL Funds Money Market	3,826,173.40	(718,671.17)	3,107,502.23
10110 - Investments	2,831,377.14	227,109.27	3,058,486.41
10121 - Payroll	1,299.05	1,375.55	2,674.60
10150 - PMA Cash Account	<u>285,754.81</u>	<u>(223,907.11)</u>	<u>61,847.70</u>
Total Cash & Investments	<u>7,132,523.80</u>	<u>(887,066.30)</u>	<u>6,245,457.50</u>
Receivables			
11000 - Accounts Receivable	12,579.00	0.00	12,579.00
12000 - Prepaid Items	<u>31,744.91</u>	<u>0.00</u>	<u>31,744.91</u>
Total Receivables	<u>44,323.91</u>	<u>0.00</u>	<u>44,323.91</u>
 Total Assets	 <u><u>7,176,847.71</u></u>	 <u><u>(887,066.30)</u></u>	 <u><u>6,289,781.41</u></u>
Liabilities			
20100 - Accrued Wages	90,254.81	0.00	90,254.81
Total Liabilities	<u>90,254.81</u>	<u>0.00</u>	<u>90,254.81</u>
Fund Balance			
Excess Revenues Over Expenditures	3,990,362.50	(887,066.30)	3,103,296.20
30300 - Fund Balance	<u>3,096,230.40</u>	<u>0.00</u>	<u>3,096,230.40</u>
Total Fund Balance	<u>7,086,592.90</u>	<u>(887,066.30)</u>	<u>6,199,526.60</u>
Total Liabilities & Fund Balance	<u><u>7,176,847.71</u></u>	<u><u>(887,066.30)</u></u>	<u><u>6,289,781.41</u></u>

Warren-Newport Public Library District
Building Sites & Maintenance Fund
Balance Sheet as of November 30, 2022

	Period Beginning <u>Balance</u>	M.T.D. <u>Changes</u>	Period Ending <u>Balance</u>
Assets			
Cash & Investments			
10001 - Checking	5,072.77	0.00	5,072.77
10002 - Imprest	48.63	0.00	48.63
10101 - IL Funds Money Market	<u>481,412.98</u>	<u>(23,047.29)</u>	<u>458,365.69</u>
Total Cash & Investments	<u>486,534.38</u>	<u>(23,047.29)</u>	<u>463,487.09</u>
Receivables			
12000 - Prepaid Items	<u>0.00</u>	<u>4,036.54</u>	<u>4,036.54</u>
Total Receivables	<u>0.00</u>	<u>4,036.54</u>	<u>4,036.54</u>
 Total Assets	 <u><u>486,534.38</u></u>	 <u><u>(19,010.75)</u></u>	 <u><u>467,523.63</u></u>
Liabilities and Fund Balance			
Liabilities			
Fund Balance			
Excess Revenues Over Expenditures	208,645.61	(19,010.75)	189,634.86
30300 - Fund Balance	<u>277,888.77</u>	<u>0.00</u>	<u>277,888.77</u>
Total Fund Balance	<u>486,534.38</u>	<u>(19,010.75)</u>	<u>467,523.63</u>
 Total Liabilities & Fund Balance	 <u><u>486,534.38</u></u>	 <u><u>(19,010.75)</u></u>	 <u><u>467,523.63</u></u>

Warren-Newport Public Library District
FICA Fund
Balance Sheet as of November 30, 2022

	Period Beginning <u>Balance</u>	M.T.D. <u>Changes</u>	Period Ending <u>Balance</u>
Assets			
Cash & Investments			
10001 - Checking	8,969.76	0.00	8,969.76
10101 - IL Funds Money Market	263,122.95	(9,579.67)	253,543.28
10121 - Payroll	<u>59,546.73</u>	<u>(3,510.86)</u>	<u>56,035.87</u>
Total Cash & Investments	<u>331,639.44</u>	<u>(13,090.53)</u>	<u>318,548.91</u>
Receivables			
Total Receivables	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Assets	<u><u>331,639.44</u></u>	<u><u>(13,090.53)</u></u>	<u><u>318,548.91</u></u>
Liabilities and Fund Balance			
Liabilities			
Total Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fund Balance			
Excess Revenues Over Expenditures	93,035.82	(13,090.53)	79,945.29
30300 - Fund Balance	<u>238,603.62</u>	<u>0.00</u>	<u>238,603.62</u>
Total Fund Balance	<u>331,639.44</u>	<u>(13,090.53)</u>	<u>318,548.91</u>
Total Liabilities & Fund Balance	<u><u>331,639.44</u></u>	<u><u>(13,090.53)</u></u>	<u><u>318,548.91</u></u>

Warren-Newport Public Library District
Public Liability Fund
Balance Sheet as of November 30, 2022

	Period Beginning <u>Balance</u>	M.T.D. <u>Changes</u>	Period Ending <u>Balance</u>
Assets			
Cash & Investments			
10001 - Checking	676.37	0.00	676.37
10101 - IL Funds Money Market	78,524.81	(8,862.25)	69,662.56
10121 - Payroll	<u>81,608.63</u>	<u>2,743.22</u>	<u>84,351.85</u>
Total Cash & Investments	<u>160,809.81</u>	<u>(6,119.03)</u>	<u>154,690.78</u>
Receivables			
Total Assets	<u><u>160,809.81</u></u>	<u><u>(6,119.03)</u></u>	<u><u>154,690.78</u></u>
Liabilities and Fund Balance			
Liabilities			
Total Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fund Balance			
Excess Revenues Over Expenditures	41,504.13	(6,119.03)	35,385.10
30300 - Fund Balance	<u>119,305.68</u>	<u>0.00</u>	<u>119,305.68</u>
Total Fund Balance	<u>160,809.81</u>	<u>(6,119.03)</u>	<u>154,690.78</u>
Total Liabilities & Fund Balance	<u><u>160,809.81</u></u>	<u><u>(6,119.03)</u></u>	<u><u>154,690.78</u></u>

Warren-Newport Public Library District
Working Cash Fund
Balance Sheet as of November 30, 2022

	Period Beginning <u>Balance</u>	M.T.D. <u>Changes</u>	Period Ending <u>Balance</u>
Assets			
Cash & Investments			
10001 - Checking	65.25	0.00	65.25
10101 - IL Funds Money Market	78,030.90	217.72	78,248.62
10110 - Investments	197,714.93	0.00	197,714.93
10150 - PMA Cash Account	<u>2,750.04</u>	<u>7.63</u>	<u>2,757.67</u>
Total Cash & Investments	<u>278,561.12</u>	<u>225.35</u>	<u>278,786.47</u>
 Total Assets	 <u><u>278,561.12</u></u>	 <u><u>225.35</u></u>	 <u><u>278,786.47</u></u>
Liabilities and Fund Balance			
Liabilities			
Total Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fund Balance			
Excess Revenues Over Expenditures	1,035.51	225.35	1,260.86
30300 - Fund Balance	<u>277,525.61</u>	<u>0.00</u>	<u>277,525.61</u>
Total Fund Balance	<u>278,561.12</u>	<u>225.35</u>	<u>278,786.47</u>
Total Liabilities & Fund Balance	<u><u>278,561.12</u></u>	<u><u>225.35</u></u>	<u><u>278,786.47</u></u>

Warren-Newport Public Library District
Special Reserves Fund
Balance Sheet as of November 30, 2022

	Period Beginning <u>Balance</u>	M.T.D. <u>Changes</u>	Period Ending <u>Balance</u>
Assets			
Cash & Investments			
10001 - Checking	3,128.43	0.00	3,128.43
10101 - IL Funds Money Market	1,429,328.59	(7,378.57)	1,421,950.02
10110 - Investments	1,343,236.57	88,627.52	1,431,864.09
10150 - PMA Cash Account	<u>161,160.02</u>	<u>(87,085.63)</u>	<u>74,074.39</u>
Total Cash & Investments	<u>2,936,853.61</u>	<u>(5,836.68)</u>	<u>2,931,016.93</u>
Total Assets	<u><u>2,936,853.61</u></u>	<u><u>(5,836.68)</u></u>	<u><u>2,931,016.93</u></u>
Liabilities and Fund Balance			
Liabilities			
Total Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fund Balance			
Excess Revenues Over Expenditures	(39,666.32)	(5,836.68)	(45,503.00)
30300 - Fund Balance	<u>2,976,519.93</u>	<u>0.00</u>	<u>2,976,519.93</u>
Total Fund Balance	<u>2,936,853.61</u>	<u>(5,836.68)</u>	<u>2,931,016.93</u>
Total Liabilities & Fund Balance	<u><u>2,936,853.61</u></u>	<u><u>(5,836.68)</u></u>	<u><u>2,931,016.93</u></u>

Warren-Newport Public Library District
Expendable Trust Fund
Balance Sheet as of November 30, 2022

	Period Beginning <u>Balance</u>	M.T.D. <u>Changes</u>	Period Ending <u>Balance</u>
Assets			
Cash & Investments			
10001 - Checking	2,106.53	0.00	2,106.53
10101 - IL Funds Money Market	<u>85,073.82</u>	<u>237.37</u>	<u>85,311.19</u>
Total Cash & Investments	<u>87,180.35</u>	<u>237.37</u>	<u>87,417.72</u>
 Total Assets	 <u><u>87,180.35</u></u>	 <u><u>237.37</u></u>	 <u><u>87,417.72</u></u>
Liabilities and Fund Balance			
Liabilities			
Total Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fund Balance			
Excess Revenues Over Expenditures	15,551.31	237.37	15,788.68
30300 - Fund Balance	(5,414.36)	(92.09)	(5,506.45)
30704 - Fund Balance - Temporarily Restricted	43,865.06	(0.48)	43,864.58
30705 - Restricted Fund Balance - Endowment	<u>33,178.34</u>	<u>92.57</u>	<u>33,270.91</u>
Total Fund Balance	<u>87,180.35</u>	<u>237.37</u>	<u>87,417.72</u>
Total Liabilities & Fund Balance	<u><u>87,180.35</u></u>	<u><u>237.37</u></u>	<u><u>87,417.72</u></u>

Warren-Newport Public Library District
IMRF Fund
Balance Sheet as of November 30, 2022

	Period Beginning <u>Balance</u>	M.T.D. <u>Changes</u>	Period Ending <u>Balance</u>
Assets			
Cash & Investments			
10001 - Checking	14,968.59	0.00	14,968.59
10101 - IL Funds Money Market	497,379.65	(19,014.88)	478,364.77
10121 - Payroll	<u>13,855.47</u>	<u>0.00</u>	<u>13,855.47</u>
Total Cash & Investments	<u>526,203.71</u>	<u>(19,014.88)</u>	<u>507,188.83</u>
Receivables			
Total Assets	<u><u>526,203.71</u></u>	<u><u>(19,014.88)</u></u>	<u><u>507,188.83</u></u>
Liabilities and Fund Balance			
Liabilities			
Total Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fund Balance			
Excess Revenues Over Expenditures	173,032.22	(19,014.88)	154,017.34
30300 - Fund Balance	<u>353,171.49</u>	<u>0.00</u>	<u>353,171.49</u>
Total Fund Balance	<u>526,203.71</u>	<u>(19,014.88)</u>	<u>507,188.83</u>
Total Liabilities & Fund Balance	<u><u>526,203.71</u></u>	<u><u>(19,014.88)</u></u>	<u><u>507,188.83</u></u>

Warren-Newport Public Library District
Bond Fund
Balance Sheet as of November 30, 2022

	Period Beginning <u>Balance</u>	M.T.D. <u>Changes</u>	Period Ending <u>Balance</u>
Assets			
Cash & Investments			
10101 - IL Funds Money Market	0.00	96,000.00	96,000.00
Total Cash & Investments	<u>0.00</u>	<u>96,000.00</u>	<u>96,000.00</u>
Receivables			
Total Receivables	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Capital Assets			
Total Capital Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Assets	<u><u>0.00</u></u>	<u><u>96,000.00</u></u>	<u><u>96,000.00</u></u>
Liabilities and Fund Balance			
Liabilities			
Total Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fund Balance			
Excess Revenues Over Expenditures	0.00	96,000.00	96,000.00
Total Fund Balance	<u>0.00</u>	<u>96,000.00</u>	<u>96,000.00</u>
Total Liabilities & Fund Balance	<u><u>0.00</u></u>	<u><u>96,000.00</u></u>	<u><u>96,000.00</u></u>

Warren-Newport Public Library District
Revenue Report
For the 5 Months Ended November 30, 2022

	<u>Received this Month</u>	<u>Received this Year</u>	<u>Budgeted Amount</u>	<u>Budget Remaining</u>	<u>Percentage Received</u>
<u>Corporate Fund</u>					
Taxes					
40107 - Property Taxes - 2021 Levy	88,875.76	5,510,058.04	5,612,389.00	102,330.96	98.18
40202 - Replacement Taxes	<u>0.00</u>	<u>68,563.06</u>	<u>75,000.00</u>	<u>6,436.94</u>	<u>91.42</u>
Total Taxes	<u>88,875.76</u>	<u>5,578,621.10</u>	<u>5,687,389.00</u>	<u>108,767.90</u>	<u>98.09</u>
Fines & Fees					
41100 - Fines	42.00	328.00	1,500.00	1,172.00	21.87
41200 - Copier, Printer, Fax	1,202.19	8,789.23	8,000.00	(789.23)	109.87
41410 - Lost Materials	394.98	2,904.64	5,000.00	2,095.36	58.09
41420 - Lost Cards	21.00	167.00	400.00	233.00	41.75
41425 - Unique Management Receipts	0.00	40.00	1,000.00	960.00	4.00
41440 - Programs	<u>0.00</u>	<u>0.00</u>	<u>250.00</u>	<u>250.00</u>	<u>0.00</u>
Total Fines & Fees	<u>1,660.17</u>	<u>12,228.87</u>	<u>16,150.00</u>	<u>3,921.13</u>	<u>75.72</u>
Miscellaneous					
40300 - Grants	0.00	169,879.58	148,368.00	(21,511.58)	114.50
41450 - Miscellaneous	0.00	8.52	1,000.00	991.48	0.85
41470 - Vending	247.38	829.08	180.00	(649.08)	460.60
41490 - Cash Over/(Short)	0.00	1.89	0.00	(1.89)	0.00
42000 - Gifts	0.00	21,100.00	35,000.00	13,900.00	60.29
43000 - Developers Donations	0.00	0.00	14,250.00	14,250.00	0.00
45010 - Interest	<u>13,885.48</u>	<u>40,063.99</u>	<u>6,500.00</u>	<u>(33,563.99)</u>	<u>616.37</u>
Total Miscellaneous	<u>14,132.86</u>	<u>231,883.06</u>	<u>205,298.00</u>	<u>(26,585.06)</u>	<u>112.95</u>
Total Corporate	<u><u>104,668.79</u></u>	<u><u>5,822,733.03</u></u>	<u><u>5,908,837.00</u></u>	<u><u>86,103.97</u></u>	<u><u>98.54</u></u>

Warren-Newport Public Library District
Revenue Report
For the 5 Months Ended November 30, 2022

	<u>Received this Month</u>	<u>Received this Year</u>	<u>Budgeted Amount</u>	<u>Budget Remaining</u>	<u>Percentage Received</u>
<u>Building Sites & Maintenance</u>					
Taxes					
40107 - Property Taxes - 2021 Levy	4,604.83	285,486.88	290,788.00	5,301.12	98.18
40202 - Replacement Taxes	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Taxes	<u>4,604.83</u>	<u>285,486.88</u>	<u>290,788.00</u>	<u>5,301.12</u>	<u>98.18</u>
Miscellaneous					
45010 - Interest	<u>1,343.21</u>	<u>4,595.58</u>	<u>200.00</u>	<u>(4,395.58)</u>	<u>2297.79</u>
Total Miscellaneous	<u>1,343.21</u>	<u>4,595.58</u>	<u>200.00</u>	<u>(4,395.58)</u>	<u>2297.79</u>
Total Building Sites & Maintenance	<u><u>5,948.04</u></u>	<u><u>290,082.46</u></u>	<u><u>290,988.00</u></u>	<u><u>905.54</u></u>	<u><u>99.69</u></u>
<u>FICA Fund</u>					
Taxes					
40107 - Property Taxes - 2021 Levy	2,686.18	166,535.74	169,628.00	3,092.26	98.18
40202 - Replacement Taxes	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Taxes	<u>2,686.18</u>	<u>166,535.74</u>	<u>169,628.00</u>	<u>3,092.26</u>	<u>98.18</u>
Miscellaneous					
45010 - Interest	<u>734.15</u>	<u>2,345.29</u>	<u>150.00</u>	<u>(2,195.29)</u>	<u>1563.53</u>
Total Miscellaneous	<u>734.15</u>	<u>2,345.29</u>	<u>150.00</u>	<u>(2,195.29)</u>	<u>1563.53</u>
Total FICA	<u><u>3,420.33</u></u>	<u><u>168,881.03</u></u>	<u><u>169,778.00</u></u>	<u><u>896.97</u></u>	<u><u>99.47</u></u>
<u>Public Liability Fund</u>					
Taxes					
40107 - Property Taxes - 2021 Levy	1,918.65	118,951.18	121,160.00	2,208.82	98.18
40202 - Replacement Taxes	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Taxes	<u>1,918.65</u>	<u>118,951.18</u>	<u>121,160.00</u>	<u>2,208.82</u>	<u>98.18</u>
Miscellaneous					
45010 - Interest	<u>219.10</u>	<u>772.42</u>	<u>50.00</u>	<u>(722.42)</u>	<u>1544.84</u>
Total Miscellaneous	<u>219.10</u>	<u>772.42</u>	<u>50.00</u>	<u>(722.42)</u>	<u>1544.84</u>
Total Public Liability	<u><u>2,137.75</u></u>	<u><u>119,723.60</u></u>	<u><u>121,210.00</u></u>	<u><u>1,486.40</u></u>	<u><u>98.77</u></u>
<u>Working Cash Fund</u>					
Miscellaneous					
45010 - Interest	<u>225.35</u>	<u>1,260.86</u>	<u>100.00</u>	<u>(1,160.86)</u>	<u>1260.86</u>
Total Miscellaneous	<u>225.35</u>	<u>1,260.86</u>	<u>100.00</u>	<u>(1,160.86)</u>	<u>1260.86</u>
Total Working Cash	<u><u>225.35</u></u>	<u><u>1,260.86</u></u>	<u><u>100.00</u></u>	<u><u>(1,160.86)</u></u>	<u><u>1260.86</u></u>

Warren-Newport Public Library District
Revenue Report
For the 5 Months Ended November 30, 2022

	<u>Received this Month</u>	<u>Received this Year</u>	<u>Budgeted Amount</u>	<u>Budget Remaining</u>	<u>Percentage Received</u>
<u>Special Reserves Fund</u>					
Miscellaneous					
45010 - Interest	<u>5,529.92</u>	<u>19,743.39</u>	<u>1,100.00</u>	<u>(18,643.39)</u>	<u>1794.85</u>
Total Miscellaneous	<u>5,529.92</u>	<u>19,743.39</u>	<u>1,100.00</u>	<u>(18,643.39)</u>	<u>1794.85</u>
Total Special Reserves	<u>5,529.92</u>	<u>19,743.39</u>	<u>1,100.00</u>	<u>(18,643.39)</u>	<u>1794.85</u>
<u>Expendable Trust Fund</u>					
Miscellaneous					
42000 - Gifts	0.00	0.00	14,500.00	14,500.00	0.00
42050 - Annual Fundraising Drive	0.00	14,971.50	11,000.00	(3,971.50)	136.10
45010 - Interest	144.80	484.40	40.00	(444.40)	1211.00
45011 - Interest - Endowment Fund	<u>92.57</u>	<u>332.78</u>	<u>0.00</u>	<u>(332.78)</u>	<u>0.00</u>
Total Miscellaneous	<u>237.37</u>	<u>15,788.68</u>	<u>25,540.00</u>	<u>9,751.32</u>	<u>61.82</u>
Total Expendable Trust	<u>237.37</u>	<u>15,788.68</u>	<u>25,540.00</u>	<u>9,751.32</u>	<u>61.82</u>
<u>IMRF Fund</u>					
Taxes & Interest					
40107 - Property Taxes - 2021 Levy	4,604.83	285,486.88	290,788.00	5,301.12	98.18
45010 - Interest	<u>1,387.76</u>	<u>4,969.03</u>	<u>200.00</u>	<u>(4,769.03)</u>	<u>2,484.52</u>
Total Taxes & Interest	<u>5,992.59</u>	<u>290,455.91</u>	<u>290,988.00</u>	<u>532.09</u>	<u>99.82</u>
Total IMRF Fund	<u>5,992.59</u>	<u>290,455.91</u>	<u>290,988.00</u>	<u>532.09</u>	<u>99.82</u>
<u>Bond Fund</u>					
Miscellaneous					
49998 - Transfers from Corporate Fund	<u>653,250.00</u>	<u>653,250.00</u>	<u>0.00</u>	<u>(653,250.00)</u>	<u>0.00</u>
Total Miscellaneous	<u>653,250.00</u>	<u>653,250.00</u>	<u>0.00</u>	<u>(653,250.00)</u>	<u>0.00</u>
Total Bond Fund	<u>653,250.00</u>	<u>653,250.00</u>	<u>0.00</u>	<u>(653,250.00)</u>	<u>0.00</u>
Total Revenues	<u>781,410.14</u>	<u>7,381,918.96</u>	<u>6,808,541.00</u>	<u>(573,377.96)</u>	<u>108.42</u>

Warren-Newport Public Library District
Expenditure Report
For the 5 Months Ended November 30, 2022

	Month-to-Date Actual	Year-to-Date Actual	Annual Budget	Remaining Budget	Percentage Used
<u>Corporate Fund</u>					
Expenditures					
50110 - Regular Salaries	209,345.92	1,148,121.24	2,860,525.55	1,712,404.31	40.14%
50117 - Staff Recognition	0.00	365.28	7,085.00	6,719.72	5.16%
50118 - Staff Association	36.72	1,063.94	2,400.00	1,336.06	44.33%
50119 - Holiday Bonus	0.00	0.00	7,000.00	7,000.00	0.00%
50120 - Sunday Salaries	6,042.10	15,875.81	65,183.58	49,307.77	24.36%
50320 - Health Insurance	19,536.20	92,524.43	302,642.00	210,117.57	30.57%
50330 - Flexible Compensation	0.00	0.00	2,400.00	2,400.00	0.00%
50350 - Life Insurance	274.56	1,481.83	4,100.00	2,618.17	36.14%
51010 - Program Expenses	3,168.46	7,418.50	37,400.00	29,981.50	19.84%
51020 - Professional Fees	3,940.00	8,075.00	21,330.00	13,255.00	37.86%
51021 - Legal Fees	125.00	2,225.00	12,000.00	9,775.00	18.54%
51023 - Consulting/Other Professional Fees	14,110.74	77,109.38	178,470.00	101,360.62	43.21%
51025 - Audit Fees	0.00	15,310.00	15,000.00	(310.00)	102.07%
51026 - Unique Management Fee	216.70	876.65	4,000.00	3,123.35	21.92%
51027 - Bank & Credit Card Fees	324.24	2,024.97	6,220.00	4,195.03	32.56%
51200 - Library Supplies	3,762.79	20,589.39	43,609.00	23,019.61	47.21%
51210 - Office Supplies	968.33	1,945.19	9,320.00	7,374.81	20.87%
51212 - Computer Supplies	131.70	955.48	5,000.00	4,044.52	19.11%
51213 - Software and Hardware Support & Maint.	833.92	86,921.73	154,683.00	67,761.27	56.19%
51310 - Cleaning Service - Monthly Contract	8,151.00	41,945.00	113,680.00	71,735.00	36.90%
51410 - Telephone	7,180.70	40,402.85	70,900.00	30,497.15	56.99%
51420 - Postage	704.56	3,168.50	10,590.00	7,421.50	29.92%
51421 - Postage Meter Rental	0.00	180.06	900.00	719.94	20.01%
51422 - Postal Permits	0.00	0.00	125.00	125.00	0.00%
51423 - Other Carriers	0.00	0.00	225.00	225.00	0.00%
51424 - Newsletter Postage	0.00	2,967.89	12,000.00	9,032.11	24.73%
51500 - Staff Costs	157.19	1,789.72	13,662.00	11,872.28	13.10%
51501 - Training	80.00	1,997.10	15,654.00	13,656.90	12.76%
51502 - Membership & Dues	384.00	1,547.00	9,857.00	8,310.00	15.69%
51504 - Board Development & Membership	0.00	0.00	1,622.00	1,622.00	0.00%
51600 - Printing	0.00	557.49	7,075.00	6,517.51	7.88%
51650 - Newsletter Printing	18,889.00	23,575.00	51,000.00	27,425.00	46.23%
51670 - Classified Ads & Legal Printing	0.00	751.36	2,800.00	2,048.64	26.83%
51700 - Bookmobile Maintenance	1,060.66	1,855.85	17,250.00	15,394.15	10.76%
51701 - Fuel	262.42	1,173.98	13,000.00	11,826.02	9.03%
51710 - Van Maintenance	111.84	266.24	1,470.00	1,203.76	18.11%
51750 - Photocopier	2,330.01	11,650.05	29,700.00	18,049.95	39.23%
51800 - Public Relations	107.13	4,843.95	29,005.00	24,161.05	16.70%
51802 - Graphics Supplies	198.17	198.17	9,230.00	9,031.83	2.15%
51803 - Volunteers	230.23	733.23	3,090.00	2,356.77	23.73%
51804 - PS - Displays & Marketing	39.99	61.98	1,325.00	1,263.02	4.68%
51920 - Payroll Processing	2,095.61	9,351.73	53,100.00	43,748.27	17.61%
52010 - Standing Order	1,421.51	5,216.58	27,300.00	22,083.42	19.11%
52020 - Books	10,572.21	59,089.94	183,885.00	124,795.06	32.13%
52035 - Reference - Professional Collection	0.00	45.00	430.00	385.00	10.47%
52040 - Serials & Periodicals	17,665.24	17,837.84	19,000.00	1,162.16	93.88%
52045 - In-House Serials & Periodicals	0.00	0.00	190.00	190.00	0.00%
52100 - Audio - Visual	3,290.70	22,221.79	108,800.00	86,578.21	20.42%
52105 - Staff Audio - Visual	0.00	0.00	50.00	50.00	0.00%
52500 - Electronic Materials/Databases	94.94	216,693.42	274,176.00	57,482.58	79.03%

Warren-Newport Public Library District
Expenditure Report
For the 5 Months Ended November 30, 2022

	Month-to-Date Actual	Year-to-Date Actual	Annual Budget	Remaining Budget	Percentage Used
52700 - Shipping Costs - Materials	138.32	541.81	2,000.00	1,458.19	27.09%
53010 - Capital Equipment & Furnishings	179.12	995.04	53,800.00	52,804.96	1.85%
53030 - Technology	323.16	111,644.44	134,408.00	22,763.56	83.06%
59998 - Transfer Out	<u>653,250.00</u>	<u>653,250.00</u>	<u>0.00</u>	<u>(653,250.00)</u>	<u>0.00%</u>
Total Expenditures	<u>991,735.09</u>	<u>2,719,436.83</u>	<u>5,009,667.13</u>	<u>2,290,230.30</u>	<u>54.28 %</u>

Building Sites & Maintenance Fund

51201 - Maintenance Supplies	2,781.98	14,193.57	34,200.00	20,006.43	41.50%
51401 - Utilities - Natural Gas	2,040.26	6,112.03	27,000.00	20,887.97	22.64%
51402 - Utilities - Electricity	1,788.65	8,300.82	78,000.00	69,699.18	10.64%
51403 - Utilities - Water & Sewer	0.00	1,096.51	5,900.00	4,803.49	18.58%
51702 - Inspection	888.93	1,764.63	4,345.00	2,580.37	40.61%
51810 - Building Maintenance	49.90	22,760.66	61,000.00	38,239.34	37.31%
51820 - Building Maintenance - Landscaping	1,815.00	9,075.00	19,770.00	10,695.00	45.90%
51830 - Building Maintenance - Snow Removal	1,810.00	1,810.00	40,000.00	38,190.00	4.53%
51840 - Building Maintenance - Building Alarm Systems	0.00	1,235.45	2,850.00	1,614.55	43.35%
51850 - Building Maintenance - HVAC	13,648.07	33,554.93	56,585.00	23,030.07	59.30%
51870 - Building Maintenance - Waste Removal	<u>136.00</u>	<u>544.00</u>	<u>2,750.00</u>	<u>2,206.00</u>	<u>19.78%</u>
Total Expenditures	<u>24,958.79</u>	<u>100,447.60</u>	<u>332,400.00</u>	<u>231,952.40</u>	<u>30.22%</u>

FICA Fund

50005 - FICA Expense	<u>16,510.86</u>	<u>88,935.74</u>	<u>233,616.01</u>	<u>144,680.27</u>	<u>38.07 %</u>
Total Expenditures	<u>16,510.86</u>	<u>88,935.74</u>	<u>233,616.01</u>	<u>144,680.27</u>	<u>38.07 %</u>

Warren-Newport Public Library District
Expenditure Report
For the 5 Months Ended November 30, 2022

	<u>Month-to-Date Actual</u>	<u>Year-to-Date Actual</u>	<u>Annual Budget</u>	<u>Remaining Budget</u>	<u>Percentage Used</u>
<u>Public Liability Fund</u>					
50100 - Liability Insurance	0.00	24,426.00	27,800.00	3,374.00	87.86 %
50110 - Regular Salaries	7,762.89	40,952.85	116,933.33	75,980.48	35.02 %
50120 - Sunday Salaries	493.89	1,368.08	6,084.86	4,716.78	22.48 %
50200 - Worker's Compensation	0.00	10,386.00	12,000.00	1,614.00	86.55 %
50300 - State Unemployment	0.00	339.57	5,000.00	4,660.43	6.79 %
50400 - Errors & Omissions	0.00	3,208.00	3,100.00	(108.00)	103.48 %
50600 - Treasurers Bond	0.00	3,658.00	3,600.00	(58.00)	101.61 %
50800 - Security Equipment & Supplies	0.00	0.00	1,800.00	1,800.00	0.00 %
51501 - Training	<u>0.00</u>	<u>0.00</u>	<u>400.00</u>	<u>400.00</u>	<u>0.00 %</u>
Total Expenditures	<u>8,256.78</u>	<u>84,338.50</u>	<u>176,718.19</u>	<u>92,379.69</u>	<u>47.72 %</u>
<u>Working Cash Fund</u>					
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00 %</u>
<u>Special Reserves Fund</u>					
53010 - Capital Equipment & Furnishings	3,768.00	3,768.00	2,500.00	(1,268.00)	150.72 %
53030 - Technology	7,598.60	31,239.89	95,500.00	64,260.11	32.71 %
53050 - Building Capital Projects	<u>0.00</u>	<u>30,238.50</u>	<u>582,750.00</u>	<u>552,511.50</u>	<u>5.19 %</u>
Total Expenditures	<u>11,366.60</u>	<u>65,246.39</u>	<u>680,750.00</u>	<u>615,503.61</u>	<u>9.58 %</u>
<u>Expendable Trust Fund</u>					
53050 - Building Capital Projects	<u>0.00</u>	<u>0.00</u>	<u>11,395.00</u>	<u>11,395.00</u>	<u>0.00 %</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>11,395.00</u>	<u>11,395.00</u>	<u>0.00 %</u>
<u>IMRF Fund</u>					
50006 - Pension Expense	<u>25,007.47</u>	<u>136,438.57</u>	<u>375,093.03</u>	<u>238,654.46</u>	<u>36.37 %</u>
Total Expenditures	<u>25,007.47</u>	<u>136,438.57</u>	<u>375,093.03</u>	<u>238,654.46</u>	<u>36.37 %</u>
<u>Bond Fund</u>					
58000 - Debt Service - Principal	450,000.00	450,000.00	450,000.00	0.00	100.00 %
58050 - Debt Service - Interest	<u>107,250.00</u>	<u>107,250.00</u>	<u>203,250.00</u>	<u>96,000.00</u>	<u>52.77 %</u>
Total Expenditures	<u>557,250.00</u>	<u>557,250.00</u>	<u>653,250.00</u>	<u>96,000.00</u>	<u>85.30 %</u>
Total Expenditures	<u>1,635,085.59</u>	<u>3,752,093.63</u>	<u>7,472,889.36</u>	<u>3,720,795.73</u>	<u>50.21 %</u>

Warren-Newport Public Library District
Department Budget Report
Expenditure Report as of November 30, 2022

	<u>YTD Budget</u>	<u>Expended this Month</u>	<u>YTD Actual</u>	<u>Budget Remaining</u>	<u>Percentage Used</u>
<u>Department 10 - Youth Services</u>					
50110 - Regular Salaries	466,523.65	36,718.03	196,454.02	270,069.63	42.11 %
50117 - Staff Recognition	325.00	0.00	100.00	225.00	30.77 %
50120 - Sunday Salaries	16,308.89	1,627.13	4,904.45	11,404.44	30.07 %
51010 - Program Expenses	22,000.00	815.71	3,046.43	18,953.57	13.85 %
51200 - Library Supplies	1,100.00	43.80	1,044.28	55.72	94.93 %
51210 - Office Supplies	600.00	0.00	99.49	500.51	16.58 %
51213 - Software and Hardware Support & Maint.	1,133.00	0.00	0.00	1,133.00	0.00 %
51500 - Staff Costs	695.00	157.19	386.19	308.81	55.57 %
51501 - Training	2,445.00	0.00	250.00	2,195.00	10.22 %
51502 - Membership & Dues	940.00	0.00	150.00	790.00	15.96 %
51800 - Public Relations	1,350.00	0.00	0.00	1,350.00	0.00 %
52010 - Standing Order	400.00	0.00	129.99	270.01	32.50 %
52020 - Books	61,930.00	4,601.93	23,576.63	38,353.37	38.07 %
52035 - Reference - Professional Collection	200.00	0.00	45.00	155.00	22.50 %
52040 - Serials & Periodicals	2,000.00	1,389.28	1,389.28	610.72	69.46 %
52100 - Audio - Visual	16,200.00	123.98	1,541.04	14,658.96	9.51 %
52500 - Electronic Materials/Databases	8,169.00	0.00	7,319.00	850.00	89.59 %
53010 - Capital Equipment & Furnishings	1,000.00	179.12	962.51	37.49	96.25 %
53030 - Technology	5,790.00	224.16	3,549.03	2,240.97	61.30 %
Total Expenditures	<u>609,109.54</u>	<u>45,880.33</u>	<u>244,947.34</u>	<u>364,162.20</u>	<u>40.21 %</u>

Warren-Newport Public Library District
Department Budget Report
Expenditure Report as of November 30, 2022

	<u>YTD Budget</u>	<u>Expended this Month</u>	<u>YTD Actual</u>	<u>Budget Remaining</u>	<u>Percentage Used</u>
<u>Department 20 - Adult Services</u>					
50110 - Regular Salaries	502,409.39	36,125.61	206,437.46	295,971.93	41.09 %
50117 - Staff Recognition	350.00	0.00	0.00	350.00	0.00 %
50120 - Sunday Salaries	15,102.42	1,967.68	4,250.42	10,852.00	28.14 %
51010 - Program Expenses	15,400.00	2,352.75	4,372.07	11,027.93	28.39 %
51200 - Library Supplies	825.00	0.00	36.40	788.60	4.41 %
51210 - Office Supplies	200.00	0.00	72.89	127.11	36.45 %
51500 - Staff Costs	1,961.00	0.00	0.00	1,961.00	0.00 %
51501 - Training	1,385.00	0.00	0.00	1,385.00	0.00 %
51502 - Membership & Dues	960.00	0.00	0.00	960.00	0.00 %
52010 - Standing Order	26,500.00	1,421.51	4,999.92	21,500.08	18.87 %
52020 - Books	102,155.00	5,522.10	31,021.99	71,133.01	30.37 %
52040 - Serials & Periodicals	16,000.00	12,834.34	13,006.94	2,993.06	81.29 %
52100 - Audio - Visual	79,400.00	3,045.90	18,519.62	60,880.38	23.32 %
52500 - Electronic Materials/Databases	266,007.00	94.94	209,374.42	56,632.58	78.71 %
53030 - Technology	<u>330.00</u>	<u>0.00</u>	<u>264.25</u>	<u>65.75</u>	<u>80.08 %</u>
Total Expenditures	<u><u>1,028,984.81</u></u>	<u><u>63,364.83</u></u>	<u><u>492,356.38</u></u>	<u><u>536,628.43</u></u>	<u><u>47.85 %</u></u>

Warren-Newport Public Library District
Department Budget Report
Expenditure Report as of November 30, 2022

	<u>YTD Budget</u>	<u>Expended this Month</u>	<u>YTD Actual</u>	<u>Budget Remaining</u>	<u>Percentage Used</u>
<u>Department 30 - Outreach</u>					
50110 - Regular Salaries	153,206.67	6,687.99	37,026.43	116,180.24	24.17 %
50117 - Staff Recognition	175.00	0.00	0.00	175.00	0.00 %
50120 - Sunday Salaries	588.39	123.48	370.44	217.95	62.96 %
51200 - Library Supplies	3,290.00	0.00	237.59	3,052.41	7.22 %
51210 - Office Supplies	1,175.00	0.00	159.14	1,015.86	13.54 %
51500 - Staff Costs	3,445.00	0.00	0.00	3,445.00	0.00 %
51501 - Training	2,325.00	0.00	0.00	2,325.00	0.00 %
51502 - Membership & Dues	300.00	0.00	49.00	251.00	16.33 %
51700 - Bookmobile Maintenance	17,250.00	1,060.66	1,855.85	15,394.15	10.76 %
51701 - Fuel	13,000.00	262.42	1,173.98	11,826.02	9.03 %
51710 - Van Maintenance	1,470.00	111.84	266.24	1,203.76	18.11 %
52010 - Standing Order	400.00	0.00	86.67	313.33	21.67 %
52020 - Books	19,800.00	448.18	4,491.32	15,308.68	22.68 %
52035 - Reference - Professional Collection	50.00	0.00	0.00	50.00	0.00 %
52040 - Serials & Periodicals	1,000.00	695.91	695.91	304.09	69.59 %
52100 - Audio - Visual	13,200.00	120.82	2,161.13	11,038.87	16.37 %
53030 - Technology	<u>50.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50.00</u>	<u>0.00 %</u>
Total Expenditures	<u><u>230,725.06</u></u>	<u><u>9,511.30</u></u>	<u><u>48,573.70</u></u>	<u><u>182,151.36</u></u>	<u><u>21.05 %</u></u>

Warren-Newport Public Library District
Department Budget Report
Expenditure Report as of November 30, 2022

	<u>YTD Budget</u>	<u>Expended this Month</u>	<u>YTD Actual</u>	<u>Budget Remaining</u>	<u>Percentage Used</u>
<u>Department 40 - Technical Services</u>					
50110 - Regular Salaries	323,870.99	25,460.45	138,661.45	185,209.54	42.81 %
50117 - Staff Recognition	250.00	0.00	0.00	250.00	0.00 %
50120 - Sunday Salaries	170.55	0.00	0.00	170.55	0.00 %
51200 - Library Supplies	25,370.00	3,367.38	18,263.67	7,106.33	71.99 %
51210 - Office Supplies	400.00	0.00	37.50	362.50	9.38 %
51213 - Software and Hardware Support & Maint.	40,234.00	98.52	20,272.84	19,961.16	50.39 %
51420 - Postage	4,000.00	280.00	1,200.00	2,800.00	30.00 %
51500 - Staff Costs	300.00	0.00	8.00	292.00	2.67 %
51501 - Training	950.00	0.00	116.10	833.90	12.22 %
51502 - Membership & Dues	670.00	155.00	430.00	240.00	64.18 %
53030 - Technology	<u>93,422.00</u>	<u>0.00</u>	<u>93,722.14</u>	<u>(300.14)</u>	<u>100.32 %</u>
Total Expenditures	<u><u>489,637.54</u></u>	<u><u>29,361.35</u></u>	<u><u>272,711.70</u></u>	<u><u>216,925.84</u></u>	<u><u>55.70 %</u></u>

Warren-Newport Public Library District
Department Budget Report
Expenditure Report as of November 30, 2022

	<u>YTD Budget</u>	<u>Expended this Month</u>	<u>YTD Actual</u>	<u>Budget Remaining</u>	<u>Percentage Used</u>
<u>Department 50 - Circulation</u>					
50110 - Regular Salaries	490,337.33	35,177.50	186,319.28	304,018.05	38.00 %
50117 - Staff Recognition	600.00	0.00	0.00	600.00	0.00 %
50120 - Sunday Salaries	31,685.29	2,323.81	5,970.25	25,715.04	18.84 %
51200 - Library Supplies	6,424.00	389.36	720.44	5,703.56	11.21 %
51210 - Office Supplies	1,045.00	0.00	136.62	908.38	13.07 %
51213 - Software and Hardware Support & Maint.	8,697.00	0.00	5,782.00	2,915.00	66.48 %
51420 - Postage	4,000.00	280.00	1,200.00	2,800.00	30.00 %
51500 - Staff Costs	720.00	0.00	0.00	720.00	0.00 %
51502 - Membership & Dues	192.00	0.00	0.00	192.00	0.00 %
53010 - Capital Equipment & Furnishings	1,600.00	0.00	32.53	1,567.47	2.03 %
53030 - Technology	<u>0.00</u>	<u>0.00</u>	<u>340.01</u>	<u>(340.01)</u>	<u>0.00 %</u>
Total Expenditures	<u><u>545,300.62</u></u>	<u><u>38,170.67</u></u>	<u><u>200,501.13</u></u>	<u><u>344,799.49</u></u>	<u><u>36.77 %</u></u>

Warren-Newport Public Library District
Department Budget Report
Expenditure Report as of November 30, 2022

	<u>YTD Budget</u>	<u>Expended this Month</u>	<u>YTD Actual</u>	<u>Budget Remaining</u>	<u>Percentage Used</u>
<u>Department 70 - Technology & Facilities</u>					
50110 - Regular Salaries	201,722.64	11,049.00	81,510.50	120,212.14	40.41 %
50117 - Staff Recognition	100.00	0.00	0.00	100.00	0.00 %
50120 - Sunday Salaries	193.54	0.00	380.25	(186.71)	196.47 %
51023 - Consulting/Other Professional Fees	163,000.00	14,046.60	69,085.04	93,914.96	42.38 %
51200 - Library Supplies	2,400.00	0.00	0.00	2,400.00	0.00 %
51210 - Office Supplies	75.00	0.00	13.19	61.81	17.59 %
51212 - Computer Supplies	5,000.00	131.70	955.48	4,044.52	19.11 %
51213 - Software and Hardware Support & Maint.	76,659.00	495.50	46,005.95	30,653.05	60.01 %
51410 - Telephone	70,900.00	7,180.70	40,402.85	30,497.15	56.99 %
51500 - Staff Costs	1,471.00	0.00	1,190.38	280.62	80.92 %
51501 - Training	2,849.00	0.00	0.00	2,849.00	0.00 %
51502 - Membership & Dues	730.00	0.00	0.00	730.00	0.00 %
51750 - Photocopier	29,700.00	2,330.01	11,650.05	18,049.95	39.23 %
53030 - Technology	<u>33,871.00</u>	<u>0.00</u>	<u>13,596.01</u>	<u>20,274.99</u>	<u>40.14 %</u>
Total Expenditures	<u><u>588,671.18</u></u>	<u><u>35,233.51</u></u>	<u><u>264,789.70</u></u>	<u><u>323,881.48</u></u>	<u><u>44.98 %</u></u>

Warren-Newport Public Library District
Department Budget Report
Expenditure Report as of November 30, 2022

	<u>YTD Budget</u>	<u>Expended this Month</u>	<u>YTD Actual</u>	<u>Budget Remaining</u>	<u>Percentage Used</u>
<u>Department 80 - Administration Dept</u>					
50110 - Regular Salaries	839,388.21	65,890.23	342,664.95	496,723.26	40.82 %
50117 - Staff Recognition	5,285.00	0.00	265.28	5,019.72	5.02 %
50118 - Staff Association	2,400.00	36.72	1,063.94	1,336.06	44.33 %
50120 - Sunday Salaries	7,219.36	493.89	1,368.08	5,851.28	18.95 %
50800 - Security Equipment & Supplies	1,800.00	0.00	0.00	1,800.00	0.00 %
51020 - Professional Fees	21,330.00	3,940.00	8,075.00	13,255.00	37.86 %
51021 - Legal Fees	12,000.00	125.00	2,225.00	9,775.00	18.54 %
51023 - Consulting/Other Professional Fees	15,470.00	64.14	8,024.34	7,445.66	51.87 %
51025 - Audit Fees	15,000.00	0.00	15,310.00	(310.00)	102.07 %
51026 - Unique Management Fee	4,000.00	216.70	876.65	3,123.35	21.92 %
51027 - Bank & Credit Card Fees	6,220.00	324.24	2,024.97	4,195.03	32.56 %
51200 - Library Supplies	700.00	0.00	33.78	666.22	4.83 %
51210 - Office Supplies	1,025.00	31.03	279.53	745.47	27.27 %
51213 - Software and Hardware Support & Maint.	27,960.00	239.90	14,860.94	13,099.06	53.15 %
51420 - Postage	2,590.00	144.56	768.50	1,821.50	29.67 %
51421 - Postage Meter Rental	900.00	0.00	180.06	719.94	20.01 %
51422 - Postal Permits	125.00	0.00	0.00	125.00	0.00 %
51423 - Other Carriers	225.00	0.00	0.00	225.00	0.00 %
51424 - Newsletter Postage	12,000.00	0.00	2,967.89	9,032.11	24.73 %
51500 - Staff Costs	5,070.00	0.00	205.15	4,864.85	4.05 %
51501 - Training	6,100.00	80.00	1,631.00	4,469.00	26.74 %
51502 - Membership & Dues	6,065.00	229.00	918.00	5,147.00	15.14 %
51504 - Board Development & Membership	1,622.00	0.00	0.00	1,622.00	0.00 %
51600 - Printing	7,075.00	0.00	557.49	6,517.51	7.88 %
51650 - Newsletter Printing	51,000.00	18,889.00	23,575.00	27,425.00	46.23 %
51670 - Classified Ads & Legal Printing	2,800.00	0.00	751.36	2,048.64	26.83 %
51800 - Public Relations	27,655.00	107.13	4,843.95	22,811.05	17.52 %
51802 - Graphics Supplies	9,230.00	198.17	198.17	9,031.83	2.15 %
51803 - Volunteers	3,090.00	230.23	733.23	2,356.77	23.73 %
51804 - PS - Displays & Marketing	1,325.00	39.99	61.98	1,263.02	4.68 %

Warren-Newport Public Library District
Department Budget Report
Expenditure Report as of November 30, 2022

52035 - Reference - Professional Collection	180.00	0.00	0.00	180.00	0.00 %
52040 - Serials & Periodicals	0.00	2,745.71	2,745.71	(2,745.71)	0.00 %
52045 - In-House Serials & Periodicals	190.00	0.00	0.00	190.00	0.00 %
53010 - Capital Equipment & Furnishings	51,200.00	0.00	0.00	51,200.00	0.00 %
53030 - Technology	<u>945.00</u>	<u>99.00</u>	<u>173.00</u>	<u>772.00</u>	<u>18.31 %</u>
Total Expenditures	<u><u>1,149,184.57</u></u>	<u><u>94,124.64</u></u>	<u><u>437,382.95</u></u>	<u><u>711,801.62</u></u>	<u><u>38.06 %</u></u>

Warren-Newport Public Library District
Department Budget Report
Expenditure Report as of November 30, 2022

	<u>YTD Budget</u>	<u>Expended this Month</u>	<u>YTD Actual</u>	<u>Budget Remaining</u>	<u>Percentage Used</u>
<u>Department 90 - Unassigned</u>					
50005 - FICA Expense	233,616.01	16,510.86	88,935.74	144,680.27	38.07 %
50006 - Pension Expense	375,093.03	25,007.47	136,438.57	238,654.46	36.37 %
50100 - Liability Insurance	27,800.00	0.00	24,426.00	3,374.00	87.86 %
50119 - Holiday Bonus	7,000.00	0.00	0.00	7,000.00	0.00 %
50200 - Worker's Compensation	12,000.00	0.00	10,386.00	1,614.00	86.55 %
50300 - State Unemployment	5,000.00	0.00	339.57	4,660.43	6.79 %
50320 - Health Insurance	302,642.00	19,536.20	92,524.43	210,117.57	30.57 %
50330 - Flexible Compensation	2,400.00	0.00	0.00	2,400.00	0.00 %
50350 - Life Insurance	4,100.00	274.56	1,481.83	2,618.17	36.14 %
50400 - Errors & Omissions	3,100.00	0.00	3,208.00	(108.00)	103.48 %
50600 - Treasurers Bond	3,600.00	0.00	3,658.00	(58.00)	101.61 %
51200 - Library Supplies	3,500.00	(37.75)	253.23	3,246.77	7.24 %
51201 - Maintenance Supplies	34,200.00	2,781.98	14,193.57	20,006.43	41.50 %
51210 - Office Supplies	4,800.00	937.30	1,146.83	3,653.17	23.89 %
51310 - Cleaning Service - Monthly Contract	113,680.00	8,151.00	41,945.00	71,735.00	36.90 %
51401 - Utilities - Natural Gas	27,000.00	2,040.26	6,112.03	20,887.97	22.64 %
51402 - Utilities - Electricity	78,000.00	1,788.65	8,300.82	69,699.18	10.64 %
51403 - Utilities - Water & Sewer	5,900.00	0.00	1,096.51	4,803.49	18.58 %
51702 - Inspection	4,345.00	888.93	1,764.63	2,580.37	40.61 %
51810 - Building Maintenance	61,000.00	49.90	22,760.66	38,239.34	37.31 %
51820 - Building Maintenance - Landscaping	19,770.00	1,815.00	9,075.00	10,695.00	45.90 %
51830 - Building Maintenance - Snow Removal	40,000.00	1,810.00	1,810.00	38,190.00	4.53 %
51840 - Building Maintenance - Building Alarm Systems	2,850.00	0.00	1,235.45	1,614.55	43.35 %
51850 - Building Maintenance - HVAC	56,585.00	13,648.07	33,554.93	23,030.07	59.30 %
51870 - Building Maintenance - Waste Removal	2,750.00	136.00	544.00	2,206.00	19.78 %
51920 - Payroll Processing	53,100.00	2,095.61	9,351.73	43,748.27	17.61 %
52105 - Staff Audio - Visual	50.00	0.00	0.00	50.00	0.00 %
52700 - Shipping Costs - Materials	2,000.00	138.32	541.81	1,458.19	27.09 %
53010 - Capital Equipment & Furnishings	2,500.00	3,768.00	3,768.00	(1,268.00)	150.72 %

Warren-Newport Public Library District
Department Budget Report
Expenditure Report as of November 30, 2022

	<u>YTD Budget</u>	<u>Expended this Month</u>	<u>YTD Actual</u>	<u>Budget Remaining</u>	<u>Percentage Used</u>
<u>Department 90 - Unassigned</u>					
53030 - Technology	95,500.00	7,598.60	31,239.89	64,260.11	32.71 %
53050 - Building Capital Projects	594,145.00	0.00	30,238.50	563,906.50	5.09 %
58000 - Debt Service - Principal	450,000.00	450,000.00	450,000.00	0.00	100.00 %
58050 - Debt Service - Interest	203,250.00	107,250.00	107,250.00	96,000.00	52.77 %
59998 - Transfer Out	<u>0.00</u>	<u>653,250.00</u>	<u>653,250.00</u>	<u>(653,250.00)</u>	<u>0.00 %</u>
Total Expenditures	<u><u>2,831,276.04</u></u>	<u><u>1,319,438.96</u></u>	<u><u>1,790,830.73</u></u>	<u><u>1,040,445.31</u></u>	<u><u>63.25 %</u></u>

**Warren-Newport Public Library District
WNPL Trial Balance**

			1 Month Ended	5 Months Ended
			November 30, 2022	November 30, 2022
Account	Type	Description	Adjusted Balance	
10-90-10001	A	Checking	0.00	14,968.59
1-90-10001	A	Checking	(172,940.52)	13,659.21
2-90-10001	A	Checking	0.00	5,072.77
3-90-10001	A	Checking	0.00	8,969.76
4-90-10001	A	Checking	0.00	676.37
6-90-10001	A	Checking	0.00	65.25
7-90-10001	A	Checking	0.00	3,128.43
8-90-10001	A	Checking	0.00	2,106.53
1-90-10002	A	Imprest	(32.32)	426.35
2-90-10002	A	Imprest	0.00	48.63
1-90-10011	A	Cash on Hand	0.00	571.00
1-90-10012	A	Cash in Bill Changer	0.00	290.00
10-90-10101	A	IL Funds Money Market	(19,014.88)	478,364.77
11-90-10101	A	IL Funds Money Market	96,000.00	96,000.00
1-90-10101	A	IL Funds Money Market	(718,671.17)	3,107,502.23
2-90-10101	A	IL Funds Money Market	(23,047.29)	458,365.69
3-90-10101	A	IL Funds Money Market	(9,579.67)	253,543.28
4-90-10101	A	IL Funds Money Market	(8,862.25)	69,662.56
6-90-10101	A	IL Funds Money Market	217.72	78,248.62
7-90-10101	A	IL Funds Money Market	(7,378.57)	1,421,950.02
8-90-10101	A	IL Funds Money Market	237.37	85,311.19
1-90-10110	A	Investments	227,109.27	3,058,486.41
6-90-10110	A	Investments	0.00	197,714.93
7-90-10110	A	Investments	88,627.52	1,431,864.09
10-90-10121	A	Payroll	0.00	13,855.47
1-90-10121	A	Payroll	1,375.55	2,674.60
3-90-10121	A	Payroll	(3,510.86)	56,035.87
4-90-10121	A	Payroll	2,743.22	84,351.85
1-90-10150	A	PMA Cash Account	(223,907.11)	61,847.70
6-90-10150	A	PMA Cash Account	7.63	2,757.67
7-90-10150	A	PMA Cash Account	(87,085.63)	74,074.39
1-90-11000	A	Accounts Receivable	0.00	12,579.00
1-90-12000	A	Prepaid Items	0.00	31,744.91
2-90-12000	A	Prepaid Items	4,036.54	4,036.54
34-90-18000	A	Deferred Outflow Pension Payments	0.00	11,877.00
34-90-18001	A	Deferred Outflows - Contributions from Measurement	0.00	171,450.00
34-90-18004	A	Net Pension Asset	0.00	406,249.00
34-90-19910	A	Buildings	0.00	13,875,947.76
34-90-19920	A	Land	0.00	304,909.00
34-90-19925	A	Land Improvements	0.00	425,813.50

**Warren-Newport Public Library District
WNPL Trial Balance**

			1 Month Ended	5 Months Ended
			November 30, 2022	November 30, 2022
Account	Type	Description	Adjusted Balance	
34-90-19930	A	Furniture & Fixtures	0.00	2,106,680.00
34-90-19940	A	Books & Audio - Visual Materials	0.00	2,901,998.00
34-90-19950	A	Bookmobile	0.00	285,302.00
34-90-19960	A	Computer Hardware	0.00	139,468.35
34-90-19980	A	Miscellaneous IT/Network	0.00	29,850.00
34-90-19999	A	Accumulated Depreciation	0.00	(9,955,706.01)
1-90-20100	L	Accrued Wages	0.00	(90,254.81)
34-90-20200	L	Bonds Payable	0.00	(3,840,000.00)
34-90-20201	L	Accrued Interest Expense	0.00	(8,815.00)
34-90-20202	L	Bonds Payable - Current	0.00	(450,000.00)
34-90-20204	L	Premium on Issuance - LT	0.00	(602,245.00)
34-90-20206	L	Premium on Issuance - Current	0.00	(92,653.00)
34-90-20209	L	Compensated Absences Payable	0.00	(162,843.00)
34-90-20350	L	Deferred Inflows-Pension Accrual	0.00	(1,815,289.00)
34-90-24001	L	Net OPEB Liability	0.00	(302,201.00)
10-90-30300	Q	Fund Balance	0.00	(353,171.49)
1-90-30300	Q	Fund Balance	0.00	(3,096,230.40)
2-90-30300	Q	Fund Balance	0.00	(277,888.77)
34-90-30300	Q	Fund Balance	0.00	(779,012.60)
3-90-30300	Q	Fund Balance	0.00	(238,603.62)
4-90-30300	Q	Fund Balance	0.00	(119,305.68)
6-90-30300	Q	Fund Balance	0.00	(277,525.61)
7-90-30300	Q	Fund Balance	0.00	(2,976,519.93)
8-90-30300	Q	Fund Balance	92.09	5,506.45
34-90-30302	Q	Unrestricted	0.00	(4,888,058.00)
34-90-30303	Q	IMRF - Net Assets	0.00	1,852,477.00
34-90-30304	Q	OPEB - Net Assets	0.00	384,801.00
8-90-30704	Q	Fund Balance - Temporarily Restricted	0.48	(43,864.58)
8-90-30705	Q	Restricted Fund Balance - Endowment	(92.57)	(33,270.91)
10-90-40107	R	Property Taxes - 2021 Levy	(4,604.83)	(285,486.88)
1-90-40107	R	Property Taxes - 2021 Levy	(88,875.76)	(5,510,058.04)
2-90-40107	R	Property Taxes - 2021 Levy	(4,604.83)	(285,486.88)
3-90-40107	R	Property Taxes - 2021 Levy	(2,686.18)	(166,535.74)
4-90-40107	R	Property Taxes - 2021 Levy	(1,918.65)	(118,951.18)
1-90-40202	R	Replacement Taxes	0.00	(68,563.06)
1-90-40300	R	Grants	0.00	(169,879.58)
1-90-41100	R	Fines	(42.00)	(328.00)
1-90-41200	R	Copier, Printer, Fax	(1,202.19)	(8,789.23)
1-90-41410	R	Lost Materials	(394.98)	(2,904.64)
1-90-41420	R	Lost Cards	(21.00)	(167.00)
1-90-41425	R	Unique Management Receipts	0.00	(40.00)

**Warren-Newport Public Library District
WNPL Trial Balance**

Account	Type	Description	1 Month Ended	5 Months Ended
			November 30, 2022	November 30, 2022
			Adjusted Balance	
1-90-41450	R	Miscellaneous	0.00	(8.52)
1-90-41470	R	Vending	(247.38)	(829.08)
1-90-41490	R	Cash Over/(Short)	0.00	(1.89)
1-90-42000	R	Gifts	0.00	(21,100.00)
8-90-42050	R	Annual Fundraising Drive	0.00	(14,971.50)
10-90-45010	R	Interest	(1,387.76)	(4,969.03)
1-90-45010	R	Interest	(13,885.48)	(40,063.99)
2-90-45010	R	Interest	(1,343.21)	(4,595.58)
3-90-45010	R	IL Funds - Interest	(734.15)	(2,345.29)
4-90-45010	R	Interest	(219.10)	(772.42)
6-90-45010	R	Interest	(225.35)	(1,260.86)
7-90-45010	R	Interest	(5,529.92)	(19,743.39)
8-90-45010	R	Interest	(144.80)	(484.40)
8-90-45011	R	Interest - Endowment Fund	(92.57)	(332.78)
11-90-49998	R	Transfer from Corporate Fund	(653,250.00)	(653,250.00)
3-90-50005	E	FICA Expense	16,510.86	88,935.74
10-90-50006	E	Pension Expense	25,007.47	136,438.57
4-90-50100	E	Liability Insurance	0.00	24,426.00
1-10-50110	E	Regular Salaries	36,718.03	196,454.02
1-20-50110	E	Regular Salaries	36,125.61	206,437.46
1-30-50110	E	Regular Salaries	6,687.99	37,026.43
1-40-50110	E	Regular Salaries	25,460.45	138,661.45
1-50-50110	E	Regular Salaries	35,177.50	186,319.28
1-70-50110	E	Regular Salaries	11,049.00	81,510.50
1-80-50110	E	Regular Salaries	58,127.34	301,712.10
4-80-50110	E	Regular Salaries	7,762.89	40,952.85
1-10-50117	E	Staff Recognition	0.00	100.00
1-80-50117	E	Staff Recognition	0.00	265.28
1-80-50118	E	Staff Association	36.72	1,063.94
1-10-50120	E	Sunday Salaries	1,627.13	4,904.45
1-20-50120	E	Sunday Salaries	1,967.68	4,250.42
1-30-50120	E	Sunday Salaries	123.48	370.44
1-50-50120	E	Sunday Salaries	2,323.81	5,970.25
1-70-50120	E	Sunday Salaries	0.00	380.25
4-80-50120	E	Sunday Salaries	493.89	1,368.08
4-90-50200	E	Worker's Comp. Insurance	0.00	10,386.00
4-90-50300	E	Unemployment Insurance	0.00	339.57
1-90-50320	E	Health Insurance	19,536.20	92,524.43
1-90-50350	E	Life Insurance	274.56	1,481.83
4-90-50400	E	Directors & Officers Liability	0.00	3,208.00
4-90-50600	E	Treasurers Bond	0.00	3,658.00

**Warren-Newport Public Library District
WNPL Trial Balance**

Account	Type	Description	1 Month Ended	5 Months Ended
			November 30, 2022	November 30, 2022
			Adjusted Balance	
1-10-51010	E	Program Expenses	815.71	3,046.43
1-20-51010	E	Program Expenses	2,352.75	4,372.07
1-80-51020	E	Professional Fees	3,940.00	8,075.00
1-80-51021	E	Legal Fees	125.00	2,225.00
1-70-51023	E	Consulting Fees	14,046.60	69,085.04
1-80-51023	E	Consulting Fees	64.14	8,024.34
1-80-51025	E	Audit Fees	0.00	15,310.00
1-80-51026	E	Unique Management Fee	216.70	876.65
1-80-51027	E	Bank & Credit Card Fees	324.24	2,024.97
1-10-51200	E	Library Supplies	43.80	1,044.28
1-20-51200	E	Library Supplies	0.00	36.40
1-30-51200	E	Library Supplies	0.00	237.59
1-40-51200	E	Library Supplies	3,367.38	18,263.67
1-50-51200	E	Library Supplies	389.36	720.44
1-80-51200	E	Library Supplies	0.00	33.78
1-90-51200	E	Library Supplies	(37.75)	253.23
2-90-51201	E	Maintenance Supplies- Bldg.	2,781.98	14,193.57
1-10-51210	E	Office Supplies	0.00	99.49
1-20-51210	E	Office Supplies	0.00	72.89
1-30-51210	E	Office Supplies	0.00	159.14
1-40-51210	E	Office Supplies	0.00	37.50
1-50-51210	E	Office Supplies	0.00	136.62
1-70-51210	E	Office Supplies	0.00	13.19
1-80-51210	E	Office Supplies	31.03	279.53
1-90-51210	E	Office Supplies	937.30	1,146.83
1-70-51212	E	Computer Supplies	131.70	955.48
1-40-51213	E	Software and Hardware Support & Maint.	98.52	20,272.84
1-50-51213	E	Software and Hardware Support & Maint.	0.00	5,782.00
1-70-51213	E	Software and Hardware Supplies	495.50	46,005.95
1-80-51213	E	Software and Hardware Support & Maint.	239.90	14,860.94
1-90-51310	E	Cleaning Service - Monthly Contract	8,151.00	41,945.00
2-90-51401	E	Utilities - Natural Gas	2,040.26	6,112.03
2-90-51402	E	Utilities - Electricity	1,788.65	8,300.82
2-90-51403	E	Utilities - Water & Sewer	0.00	1,096.51
1-70-51410	E	Telephone	7,180.70	40,402.85
1-40-51420	E	Postage	280.00	1,200.00
1-50-51420	E	Postage	280.00	1,200.00
1-80-51420	E	Postage	144.56	768.50
1-80-51421	E	Postage Meter Rental	0.00	180.06
1-80-51424	E	Newsletter Postage	0.00	2,967.89
1-10-51500	E	Staff Costs	157.19	386.19

**Warren-Newport Public Library District
WNPL Trial Balance**

Account	Type	Description	1 Month Ended	5 Months Ended
			November 30, 2022	November 30, 2022
			Adjusted Balance	
1-40-51500	E	Staff Costs	0.00	8.00
1-70-51500	E	Staff Costs	0.00	1,190.38
1-80-51500	E	Staff Costs	0.00	205.15
1-10-51501	E	Training	0.00	250.00
1-40-51501	E	Training	0.00	116.10
1-80-51501	E	Training	80.00	1,631.00
1-10-51502	E	Membership & Dues	0.00	150.00
1-30-51502	E	Membership & Dues	0.00	49.00
1-40-51502	E	Membership & Dues	155.00	430.00
1-80-51502	E	Membership & Dues	229.00	918.00
1-80-51600	E	Printing	0.00	557.49
1-80-51650	E	Newsletter Printing	18,889.00	23,575.00
1-80-51670	E	Classified Ads & Legal Printing	0.00	751.36
1-30-51700	E	Bookmobile Maintenance	1,060.66	1,855.85
1-30-51701	E	Fuel	262.42	1,173.98
2-90-51702	E	Inspection	888.93	1,764.63
1-30-51710	E	Van Maintenance	111.84	266.24
1-70-51750	E	Photocopier	2,330.01	11,650.05
1-80-51800	E	Public Relations	107.13	4,843.95
1-80-51802	E	Graphic Supplies	198.17	198.17
1-80-51803	E	Volunteers	230.23	733.23
1-80-51804	E	PS - Displays & Marketing	39.99	61.98
2-90-51810	E	Building Maintenance	49.90	22,760.66
2-90-51820	E	Building Maintenance - Landscaping	1,815.00	9,075.00
2-90-51830	E	Building Maintenance - Snow Removal	1,810.00	1,810.00
2-90-51840	E	Building Maintenance - Building Alarm Systems	0.00	1,235.45
2-90-51850	E	Building Maintenance - HVAC	13,648.07	33,554.93
2-90-51870	E	Building Maintenance - Waste Removal	136.00	544.00
1-90-51920	E	Payroll Services	2,095.61	9,351.73
1-10-52010	E	Standing Order	0.00	129.99
1-20-52010	E	Standing Order	1,421.51	4,999.92
1-30-52010	E	Standing Order	0.00	86.67
1-10-52020	E	Books	4,601.93	23,576.63
1-20-52020	E	Books	5,522.10	31,021.99
1-30-52020	E	Books	448.18	4,491.32
1-10-52035	E	Staff Books	0.00	45.00
1-10-52040	E	Serials & Periodicals	1,389.28	1,389.28
1-20-52040	E	Serials & Periodicals	12,834.34	13,006.94
1-30-52040	E	Serials & Periodicals	695.91	695.91
1-80-52040	E	Serials & Periodicals	2,745.71	2,745.71
1-10-52100	E	Audio - Visual	123.98	1,541.04

**Warren-Newport Public Library District
WNPL Trial Balance**

			1 Month Ended	5 Months Ended
			November 30, 2022	November 30, 2022
Account	Type	Description	Adjusted	Balance
1-20-52100	E	Audio - Visual	3,045.90	18,519.62
1-30-52100	E	Audio - Visual	120.82	2,161.13
1-10-52500	E	Youth Electronic Databases	0.00	7,319.00
1-20-52500	E	Adult Electronic Materials	94.94	209,374.42
1-90-52700	E	Shipping Costs - Materials	138.32	541.81
1-10-53010	E	Capital Equipment & Furnishings	179.12	962.51
1-50-53010	E	Capital Equipment & Furnishings	0.00	32.53
7-90-53010	E	Capital Equipment & Furnishings	3,768.00	3,768.00
1-10-53030	E	Technology	224.16	3,549.03
1-20-53030	E	Technology	0.00	264.25
1-40-53030	E	Technology	0.00	93,722.14
1-50-53030	E	Technology	0.00	340.01
1-70-53030	E	Technology	0.00	13,596.01
1-80-53030	E	Technology	99.00	173.00
7-90-53030	E	Technology	7,598.60	31,239.89
7-90-53050	E	Building Capital Projects	0.00	30,238.50
11-90-58000	E	Debt Service - Principal	450,000.00	450,000.00
11-90-58050	E	Debt Service - Interest	107,250.00	107,250.00
1-90-59998	E	Transfer Out	653,250.00	653,250.00
Totals			0.00	0.00
Net Profit/(Loss)			(853,675.45)	3,629,825.33

Warren-Newport Public Library District

Check Register

All Bank Accounts
November 2022

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
Vendor Checks						
Country Meadows Montessori School				3851	11/30/22	<u>16.29</u>
1-90-41410	Lost Materials	Country Meadows Montessori School	16.29			
Susan Frendreis				3852	11/30/22	<u>16.04</u>
1-90-41410	Lost Materials	Susan Frendreis	16.04			
Accurate Employment Screening, LLC				18651	11/14/22	<u>32.07</u>
1-80-51023	Consulting Fees	Inv #AUR2131172	32.07			
Amalgamated Bank of Chicago				18652	11/14/22	<u>557,250.00</u>
11-90-58000	Debt Service - Principal	Series 2019 Bonds	450,000.00			
11-90-58050	Debt Service - Interest	Series 2019 Bonds	107,250.00			
City Wide Facility Solutions				18653	11/14/22	<u>8,151.00</u>
1-90-51310	Cleaning Service - Monthly Contract	Cust #01025100042, Inv #32025001569	8,151.00			
GoTo Communications, Inc.				18654	11/14/22	<u>2,075.47</u>
1-70-51410	Telephone	Cust #CN-560226-2006, Inv #IN7101529777	2,075.47			
Home Depot				18655	11/14/22	<u>49.90</u>
2-90-51810	Building Maintenance	Acct#:6035 3221 4958 2441	49.90			
I L T Vignocchi, Inc.				18656	11/14/22	<u>1,815.00</u>
2-90-51820	Building Maintenance - Landscaping	Inv #INV-4403	1,815.00			
Image Systems & Business Solutions				18657	11/14/22	<u>2,330.01</u>
1-70-51750	Photocopier	Acct #339147, Inv #78056836	2,330.01			
James W. Smith Printing Company				18658	11/14/22	<u>6,787.00</u>
1-80-51650	Newsletter Printing	Inv #048926	6,787.00			
Outsource Solutions Group, Inc				18659	11/14/22	<u>948.60</u>
7-90-53030	Technology	Inv #71751	948.60			
Siemens Industry Inc.				18660	11/14/22	<u>12,109.61</u>
2-90-51850	Building Maintenance - HVAC	Cust #30440127, Inv #5330618863	8,073.07			
2-90-12000	Prepaid Items	Cust #30440127, Inv #5330618863	4,036.54			
Sleeve City				18661	11/14/22	<u>43.21</u>
1-40-51200	Library Supplies	Inv #165301	43.21			
CDW Government, Inc.				18662	11/15/22	<u>48.32</u>
1-10-53030	Technology	Cust #186659, Inv #DM15046	66.97			
1-10-53030	Technology	Cust #186659, Inv #DS81982	-66.97			
1-10-53030	Technology	Cust #186659, Inv #DV36887	48.32			
Cengage Learning, Inc.				18663	11/15/22	<u>117.56</u>
1-20-52020	Books	Acct #156184, Inv #79256553	59.98			
1-20-52020	Books	Acct #156184, Inv #79628413	57.58			
Constellation New Energy, Inc.				18664	11/15/22	<u>1,788.65</u>
2-90-51402	Utilities - Electricity	Cust #764456-0, Stmt #63808807901	1,788.65			

Warren-Newport Public Library District

Check Register

All Bank Accounts
November 2022

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
Ebsco				18665	11/15/22	<u>17,802.70</u>
1-40-51200	Library Supplies	Acct #CG-F-16313-00, Inv #1663839	137.46			
1-10-52040	Serials & Periodicals	Acct #CG-F-16313-00, Inv #1663839	1,389.28			
1-30-52040	Serials & Periodicals	Acct #CG-F-16313-00, Inv #1663839	695.91			
1-80-52040	Serials & Periodicals	Acct #CG-F-16313-00, Inv #1663839	2,745.71			
1-20-52040	Serials & Periodicals	Acct #CG-F-16313-00, Inv #1663839	13,145.91			
1-20-52040	Serials & Periodicals	Acct #CG-F-16313-00, CM #2206145	-263.57			
1-20-52040	Serials & Periodicals	Acct #CG-F-16313-00, CM #2300732	-48.00			
Findaway World, LLC				18666	11/15/22	<u>47.49</u>
1-10-52020	Books	Inv #410184	47.49			
Lauterbach & Amen, LLP				18667	11/15/22	<u>3,940.00</u>
1-80-51020	Professional Fees	Inv #71362	2,700.00			
1-80-51020	Professional Fees	Inv #72145	1,240.00			
Matthew Bender & Co., Inc.				18668	11/15/22	<u>313.99</u>
1-20-52010	Standing Order	Acct #0024374670, Inv #33718075	277.68			
1-90-52700	Shipping Costs - Materials	Acct #0024374670, Inv #33718075	36.31			
Pitney Bowes Bank Inc Purchase Power				18669	11/15/22	<u>702.00</u>
1-80-51420	Postage	Acct #8000-9090-0621-5565	142.00			
1-40-51420	Postage	Acct #8000-9090-0621-5565	280.00			
1-50-51420	Postage	Acct #8000-9090-0621-5565	280.00			
Pomp's Tire Service, Inc.				18670	11/15/22	<u>1,172.50</u>
1-30-51710	Van Maintenance	Cust #2445150, Inv #290233972	111.84			
1-30-51700	Bookmobile Maintenance	Cust #2445150, Inv #290234414	1,060.66			
RAILS				18671	11/15/22	<u>2,300.00</u>
1-20-51010	Program Expenses	Inv #10196	2,300.00			
Today's Business Solutions, Inc.				18672	11/15/22	<u>6,650.00</u>
7-90-53030	Technology	Inv #14027	6,650.00			
Unique				18673	11/15/22	<u>216.70</u>
1-80-51026	Unique Management Fee	Inv #6106914	216.70			
Warehouse Direct Office Solutions				18674	11/15/22	<u>1,331.53</u>
2-90-51201	Maintenance Supplies-Bldg.	Cust #M201130, Inv #5371268-0	1,331.53			
Waste Management				18675	11/15/22	<u>136.00</u>
2-90-51870	Building Maintenance - Waste Removal	Cust #15-24798-33008, Inv #7090978-2013-4	136.00			
Cardmember Service				18676	11/15/22	<u>4,762.63</u>
1-40-51200	Library Supplies	Acct #4798 1714 2900 0166	1,528.86			
1-80-51210	Office Supplies	Acct #4798 1714 2900 0166	-11.98			
1-80-51501	Training	Acct #4798 1714 2900 0166	80.00			
1-80-51800	Public Relations	Acct #4798 1714 2900 0166	51.05			
1-80-51213	Software and Hardware Support & Maint.	Acct #4798 1714 2900 0166	239.90			
2-90-51201	Maintenance Supplies-Bldg.	Acct #4798 1714 2900 0166	278.50			
1-50-51200	Library Supplies	Acct #4798 1714 2900 0166	342.00			

Warren-Newport Public Library District

Check Register

All Bank Accounts
November 2022

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
1-80-51502	Membership & Dues	Acct #4798 1714 2900 0166	229.00			
2-90-51702	Inspection	Acct #4798 1714 2900 0166	23.50			
1-10-51200	Library Supplies	Acct #4798 1714 2900 0166	43.80			
1-80-53030	Technology	Acct #4798 1714 2900 0166	99.00			
1-20-52500	Adult Electronic Materials	Acct #4798 1714 2900 0166	94.94			
1-90-51200	Library Supplies	Acct #4798 1714 2900 0166	1.25			
1-90-51210	Office Supplies	Acct #4798 1714 2900 0166	865.16			
1-10-51010	Program Expenses	Acct #4798 1714 2900 0166	352.09			
1-40-51502	Membership & Dues	Acct #4798 1714 2900 0166	155.00			
1-30-51701	Fuel	Acct #4798 1714 2900 0166	178.98			
1-20-51010	Program Expenses	Acct #4798 1714 2900 0166	32.46			
1-10-53010	Capital Equipment & Furnishings	Acct #4798 1714 2900 0166	179.12			
Accurate Employment Screening, LLC				18677	11/29/22	<u>32.07</u>
1-80-51023	Consulting Fees	Inv #AUR2136508	32.07			
Acore Shelving				18678	11/29/22	<u>3,768.00</u>
7-90-53010	Capital Equipment & Furnishings	Inv #220708	3,768.00			
Baker & Taylor				18679	11/29/22	<u>10,799.50</u>
1-40-51200	Library Supplies	Baker & Taylor	672.00			
1-20-52010	Standing Order	Baker & Taylor	557.28			
1-10-51010	Program Expenses	Baker & Taylor	42.78			
1-20-52020	Books	Baker & Taylor	5,255.30			
1-10-52020	Books	Baker & Taylor	3,770.81			
1-30-52020	Books	Baker & Taylor	448.18			
1-90-52700	Shipping Costs - Materials	Baker & Taylor	53.15			
Cengage Learning, Inc.				18680	11/29/22	<u>28.79</u>
1-20-52020	Books	Acct #156184, Inv #79669825	28.79			
Constellation NewEnergy - Gas Division				18681	11/29/22	<u>2,040.26</u>
2-90-51401	Utilities - Natural Gas	Acct #BG-10237, Inv #3619619	2,040.26			
Findaway World, LLC				18682	11/29/22	<u>52.24</u>
1-10-52020	Books	Inv #412289	52.24			
James W. Smith Printing Company				18683	11/29/22	<u>12,102.00</u>
1-80-51650	Newsletter Printing	Inv #049750	12,102.00			
Midwest Tape				18684	11/29/22	<u>3,467.97</u>
1-40-51200	Library Supplies	Midwest Tape	985.85			
1-20-52100	Audio - Visual	Midwest Tape	2,237.32			
1-10-52100	Audio - Visual	Midwest Tape	123.98			
1-30-52100	Audio - Visual	Midwest Tape	120.82			
Myron Corp.				18685	11/29/22	<u>230.23</u>
1-80-51803	Volunteers	Acct #9964597, Inv #132978982	230.23			
NCPERS Group Life Ins.				18686	11/29/22	<u>96.00</u>
1-90-20150	Life Insurance	Unit #5049, December 2022	96.00			
Outsource Solutions Group, Inc				18687	11/29/22	<u>14,542.10</u>
1-70-51023	Consulting Fees	Inv #72025	14,046.60			

Warren-Newport Public Library District

Check Register

All Bank Accounts
November 2022

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
1-70-51213	Software and Hardware Supplies	Inv #72025	8.00			
1-70-51213	Software and Hardware Supplies	Inv #72104	487.50			
SHI International Corp				18688	11/29/22	<u>131.70</u>
1-70-51212	Computer Supplies	Cust #1067934, Inv #B16064814	131.70			
State Industrial Products Corp.				18689	11/29/22	<u>1,095.43</u>
2-90-51201	Maintenance Supplies-Bldg.	Cust #492531, Inv #902682801	360.00			
2-90-51201	Maintenance Supplies-Bldg.	Cust #492531, Inv #902696852	735.43			
Synchrony Bank / Amazon				18690	11/29/22	<u>2,025.63</u>
1-80-51210	Office Supplies	Acct #60457 8781 086762 8	43.01			
2-90-51201	Maintenance Supplies-Bldg.	Acct #60457 8781 086762 8	76.52			
1-50-51200	Library Supplies	Acct #60457 8781 086762 8	47.36			
1-20-52100	Audio - Visual	Acct #60457 8781 086762 8	808.58			
1-80-51804	PS - Displays & Marketing	Acct #60457 8781 086762 8	39.99			
1-90-51210	Office Supplies	Acct #60457 8781 086762 8	72.14			
1-10-51010	Program Expenses	Acct #60457 8781 086762 8	335.70			
1-20-52020	Books	Acct #60457 8781 086762 8	120.45			
1-10-52020	Books	Acct #60457 8781 086762 8	74.80			
1-10-52020	Books	Acct #60457 8781 086762 8	12.78			
1-20-51010	Program Expenses	Acct #60457 8781 086762 8	20.29			
1-10-53030	Technology	Acct #60457 8781 086762 8	175.84			
1-80-51802	Graphic Supplies	Acct #60457 8781 086762 8	198.17			
Children's Plus, Inc.				18691	11/30/22	<u>656.69</u>
1-10-52020	Books	Cust #ILWNPL, Inv #221423	530.06			
1-10-52020	Books	Cust #ILWNPL, Inv #221174	113.75			
1-90-52700	Shipping Costs - Materials	Cust #ILWNPL, Inv #221423	10.60			
1-90-52700	Shipping Costs - Materials	Cust #ILWNPL, Inv #221174	2.28			
Cintas FAS Lockbox 636525				18692	11/30/22	<u>865.43</u>
2-90-51702	Inspection	Acct #03336, Inv #0F94670011	865.43			
GoTo Communications, Inc.				18693	11/30/22	<u>2,075.47</u>
1-70-51410	Telephone	Cust #CN-560226-2006, Inv #IN7101609740	2,075.47			
Grey House Publishing				18694	11/30/22	<u>518.95</u>
1-20-52010	Standing Order	Cust #781884, Inv #976769	499.00			
1-90-52700	Shipping Costs - Materials	Cust #781884, Inv #976769	19.95			
I L T Vignocchi, Inc.				18695	11/30/22	<u>1,810.00</u>
2-90-51830	Building Maintenance - Snow Removal	Inv #05134061	1,810.00			
Marcive, Inc.				18696	11/30/22	<u>98.52</u>
1-40-51213	Software and Hardware Support & Maint.	Lib #WNPL, Inv #398282	98.52			
Robbins Schwartz				18697	11/30/22	<u>125.00</u>
1-80-51021	Legal Fees	Client #001632, Inv #932704	125.00			
Rowman & Littlefield Publishing Grp.				18698	11/30/22	<u>103.58</u>

Warren-Newport Public Library District

Check Register

All Bank Accounts
November 2022

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
1-20-52010	Standing Order	Acct #0000229682, Inv #12156996	87.55			
1-90-52700	Shipping Costs - Materials	Acct #0000229682, Inv #12156996	16.03			
The Hill Group				18699	11/30/22	<u>5,575.00</u>
2-90-51850	Building Maintenance - HVAC	Inv #586323	5,575.00			
T-Mobile				18700	11/30/22	<u>3,029.76</u>
1-70-51410	Telephone	Acct #951931266	3,029.76			
Illinois Municipal Retirement Fund				512414	11/30/22	<u>34,066.13</u>
10-90-50006	Pension Expense	mm/yyyy Employer Contrib.	25,047.47			
1-90-20160	Pension Withholding	mm/yyyy Member Contrib.	9,018.66			
United HealthCare Insurance Co.				512415	11/30/22	<u>24,284.20</u>
1-90-50320	Health Insurance	Employer Payment	17,721.07			
1-90-20140	Health Insurance	Employee W/H	6,563.13			
Guardian				512416	11/30/22	<u>2,553.18</u>
1-90-50320	Health Insurance	Guardian	1,079.07			
1-90-50350	Life Insurance	Guardian	274.56			
1-90-20140	Health Insurance	Guardian	1,199.55			
Employee Benefits				512417	11/30/22	<u>535.00</u>
1-90-50320	Health Insurance	Employee Benefits	535.00			
Employee Benefits				512418	11/30/22	<u>1,215.25</u>
1-90-20180	Flexible Benefits	Employee Benefits	1,215.25			
Employee Benefits				512419	11/30/22	<u>1,215.25</u>
1-90-20180	Flexible Benefits	Employee Benefits	1,215.25			
Fifth Third Bank				512420	11/30/22	<u>307.24</u>
1-80-51027	Bank & Credit Card Fees	Fifth Third Bank	212.39			
1-80-51027	Bank & Credit Card Fees	Fifth Third Bank	94.85			
Check List Total						<u><u>762,400.84</u></u>

Warren-Newport Public Library District

WNPL Check List

Fifth Third Comingled

November 1, 2022 - November 30, 2022

Check Number	Check Date	Payee	Amount
Vendor Checks			
18651	11/14/22	Accurate Employment Screening, LLC	32.07
18652	11/14/22	Amalgamated Bank of Chicago	557,250.00
18653	11/14/22	City Wide Facility Solutions	8,151.00
18654	11/14/22	GoTo Communications, Inc.	2,075.47
18655	11/14/22	Home Depot	49.90
18656	11/14/22	I L T Vignocchi, Inc.	1,815.00
18657	11/14/22	Image Systems & Business Solutions	2,330.01
18658	11/14/22	James W. Smith Printing Company	6,787.00
18659	11/14/22	Outsource Solutions Group, Inc	948.60
18660	11/14/22	Siemens Industry Inc.	12,109.61
18661	11/14/22	Sleeve City	43.21
18662	11/15/22	CDW Government, Inc.	48.32
18663	11/15/22	Cengage Learning, Inc.	117.56
18664	11/15/22	Constellation New Energy, Inc.	1,788.65
18665	11/15/22	Ebsco	17,802.70
18666	11/15/22	Findaway World, LLC	47.49
18667	11/15/22	Lauterbach & Amen, LLP	3,940.00
18668	11/15/22	Matthew Bender & Co., Inc.	313.99
18669	11/15/22	Pitney Bowes Bank Inc Purchase Power	702.00
18670	11/15/22	Pomp's Tire Service, Inc.	1,172.50
18671	11/15/22	RAILS	2,300.00
18672	11/15/22	Today's Business Solutions, Inc.	6,650.00
18673	11/15/22	Unique	216.70
18674	11/15/22	Warehouse Direct Office Solutions	1,331.53
18675	11/15/22	Waste Management	136.00
18676	11/15/22	Cardmember Service	4,762.63
18677	11/29/22	Accurate Employment Screening, LLC	32.07
18678	11/29/22	Acore Shelving	3,768.00
18679	11/29/22	Baker & Taylor	10,799.50
18680	11/29/22	Cengage Learning, Inc.	28.79
18681	11/29/22	Constellation NewEnergy - Gas Division	2,040.26
18682	11/29/22	Findaway World, LLC	52.24
18683	11/29/22	James W. Smith Printing Company	12,102.00
18684	11/29/22	Midwest Tape	3,467.97
18685	11/29/22	Myron Corp.	230.23
18686	11/29/22	NCPERS Group Life Ins.	96.00
18687	11/29/22	Outsource Solutions Group, Inc	14,542.10
18688	11/29/22	SHI International Corp	131.70
18689	11/29/22	State Industrial Products Corp.	1,095.43
18690	11/29/22	Synchrony Bank / Amazon	2,025.63
18691	11/30/22	Children's Plus, Inc.	656.69
18692	11/30/22	Cintas FAS Lockbox 636525	865.43
18693	11/30/22	GoTo Communications, Inc.	2,075.47
18694	11/30/22	Grey House Publishing	518.95
18695	11/30/22	I L T Vignocchi, Inc.	1,810.00
18696	11/30/22	Marcive, Inc.	98.52
18697	11/30/22	Robbins Schwartz	125.00
18698	11/30/22	Rowman & Littlefield Publishing Grp.	103.58
18699	11/30/22	The Hill Group	5,575.00
18700	11/30/22	T-Mobile	3,029.76
512414	11/30/22	Illinois Municipal Retirement Fund	34,066.13
512415	11/30/22	United HealthCare Insurance Co.	24,284.20
512416	11/30/22	Guardian	2,553.18
512417	11/30/22	Employee Benefits	535.00
512418	11/30/22	Employee Benefits	1,215.25
512419	11/30/22	Employee Benefits	1,215.25
512420	11/30/22	Fifth Third Bank	307.24

Warren-Newport Public Library District
Check Register

Imprest Checking
November 2022

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
Vendor Checks						
Country Meadows Montessori School				3851	11/30/22	<u>16.29</u>
1-90-41410	Lost Materials	Country Meadows Montessori School	16.29			
Susan Frendreis				3852	11/30/22	<u>16.04</u>
1-90-41410	Lost Materials	Susan Frendreis	16.04			
Check List Total						<u><u>32.33</u></u>

WARREN-NEWPORT PUBLIC LIBRARY

Property Tax Allocations - Lake County

Current Property Taxes - 2021 Levy

For the Year Ended June 30, 2023

Library	5,612,388.75	86.54743%
Building Maintenance	290,788.84	4.48419%
IMRF	290,788.84	4.48419%
Liability Insurance	121,160.29	1.86839%
Bonds & Interest	0.00	0.00000%
Social Security	169,628.56	2.61581%
Total	6,484,755.28	100.00000%

Date	Total Distribution	Corporate 1-90-40107	Building Maintenance 2-90-40107	Pension 10-90-40107	Public Liability 4-90-40107	FICA 3-90-40107
7/15	361,722.49	313,061.50	16,220.33	16,220.33	6,758.37	9,461.96
7/28	156,369.19	135,333.52	7,011.89	7,011.89	2,921.58	4,090.31
8/18	71,235.27	61,652.28	3,194.33	3,194.33	1,330.95	1,863.38
8/30	12,782.46	11,062.89	573.19	573.19	238.83	334.36
9/27	666,638.74	576,958.66	29,893.36	29,893.36	12,455.39	17,437.97
9/30	1,495,298.35	1,294,142.23	67,052.04	67,052.04	27,937.95	39,114.09
10/20	587,186.19	508,194.53	26,330.55	26,330.55	10,970.91	15,359.65
11/10	102,690.25	88,875.76	4,604.83	4,604.83	1,918.65	2,686.18
	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
	3,453,922.94	2,989,281.37	154,880.52	154,880.52	64,532.63	90,347.90

2021 Levy Collected in 2022 Fiscal Year

5/26	246,057.61	212,956.53	11,033.69	11,033.69	4,597.31	6,436.39
6/10	1,605,953.59	1,389,911.49	72,014.03	72,014.03	30,005.42	42,008.62
6/29	1,060,584.58	917,908.65	47,558.64	47,558.64	19,815.82	27,742.83
6/27	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
	2,912,595.78	2,520,776.67	130,606.36	130,606.36	54,418.55	76,187.84
Totals	6,366,518.72	5,510,058.05	285,486.88	285,486.88	118,951.18	166,535.74

Payroll Distribution Summary

For The Year Ended June 30, 2023

14-1

Payroll Distribution Summary

For The Year Ended June 30, 2023

14-2

Payroll Distribution Summary

For The Year Ended June 30, 2023

Reverse 06/22 Accrual
Record 06/23 Accrual

WARREN-NEWPORT PUBLIC LIBRARY

Accounts Payable
November 30, 2022

Date	Total Distribution	Corporate 1-90-20010	Building Maintenance 2-90-20010	FICA 3-90-20010	Public Liability 4-90-20010	Working Cash 6-90-20010	Special Reserve 7-90-20010	Expendable Trust 8-90-20010	IMRF Fund 10-90-20010
11/30/22	-	-	-	-	-	-	-	-	-

WARREN-NEWPORT PUBLIC LIBRARY
Monthly Cash Balances

Month	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21
Account								
10001	\$ 232,917.05	\$ 208,427.09	\$ 156,159.84	\$ 181,882.46	\$ 163,747.71	\$ 90,536.72	\$ 159,102.50	\$ 137,114.88
10002	944.00	922.03	922.04	907.07	884.60	884.62	862.14	832.41
10011	571.00	571.00	571.00	571.00	571.00	571.00	571.00	571.00
10012	290.00	290.00	290.00	290.00	290.00	290.00	290.00	290.00
10020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10101	6,850,251.72	6,602,008.28	6,243,271.32	5,720,644.24	5,506,658.74	5,274,734.92	7,487,942.99	7,291,227.06
10121	159,112.02	154,853.65	150,236.49	252,304.37	145,205.89	150,653.43	149,898.38	160,636.91
10110	1,984,341.14	1,987,741.14	1,992,100.00	1,994,600.00	1,994,600.00	1,994,600.00	2,105,700.00	2,106,900.00
10150	109,881.12	110,205.15	109,774.23	110,033.28	110,036.88	110,040.60	432.25	732.16
10300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16000	30,904.95	30,907.14	30,908.90	30,910.40	30,911.42	30,912.33	30,913.03	30,913.57
Total	<u>\$9,369,213.00</u>	<u>\$9,095,925.48</u>	<u>\$8,684,233.82</u>	<u>\$8,292,142.82</u>	<u>\$7,952,906.24</u>	<u>\$7,653,223.62</u>	<u>\$9,935,712.29</u>	<u>\$9,729,217.99</u>

WARREN-NEWPORT PUBLIC LIBRARY
Monthly Cash Balances

Month	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22
Account								
10001	\$ 223,805.27	\$ 206,272.57	\$ 59,208.91	\$ 160,165.07	\$ 192,119.30	\$ 120,054.31	\$ 121,190.98	\$ 109,469.76
10002	811.27	770.02	752.18	752.19	752.20	717.39	713.24	666.99
10011	571.00	571.00	571.00	571.00	571.00	571.00	571.00	571.00
10012	290.00	290.00	290.00	290.00	290.00	290.00	290.00	290.00
10020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10101	4,415,097.17	5,752,182.81	6,176,875.82	5,280,359.19	4,902,719.96	4500777.42	4,186,474.05	3,744,433.75
10121	269,546.30	182,701.35	165,712.45	148,055.16	128,762.20	120743.72	94,156.91	79,374.05
10110	2,106,900.00	2,106,900.00	1,608,100.00	1,857,100.00	1,857,100.00	1856700.00	1,607,100.00	2,745,775.01
10150	2,700,773.60	2,700,818.00	3,200,801.12	2,951,849.98	2,951,918.02	2952773.29	3,202,824.22	2,062,734.62
10300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16000	30,913.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	<u>\$9,748,708.51</u>	<u>\$10,950,505.75</u>	<u>\$11,212,311.48</u>	<u>\$10,399,142.59</u>	<u>\$10,034,232.68</u>	<u>\$9,552,627.13</u>	<u>\$9,213,320.40</u>	<u>\$8,743,315.18</u>

WARREN-NEWPORT PUBLIC LIBRARY
Monthly Cash Balances

Month	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22
Account								
10001	\$ 63,969.17	\$ 72,778.76	\$ 106,895.95	\$ 156,591.98	\$ 38,321.99	\$ 306,573.96	\$ 221,587.43	\$ 48,646.91
10002	644.40	5,105.32	581.92	571.20	507.28	507.29	507.30	474.98
10011	571.00	571.00	571.00	571.00	571.00	571.00	571.00	571.00
10012	290.00	290.00	290.00	290.00	290.00	290.00	290.00	290.00
10020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10101	3,331,211.74	3,079,352.24	5,305,406.76	5,182,060.47	4,893,217.74	6,387,156.90	6,739,047.10	6,048,948.36
10121	114,387.98	134,280.90	154,486.08	162,037.96	279,045.48	262,000.87	156,309.88	156,917.79
10110	3,543,240.44	4,231,099.27	4,331,499.27	3,982,059.79	3,982,059.79	4,771,037.81	4,372,328.64	4,688,065.43
10150	1,265,293.28	578,638.14	482,350.71	832,779.42	834,058.45	47,917.92	449,664.87	138,679.76
10300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	<u>\$8,319,608.01</u>	<u>\$8,102,115.63</u>	<u>\$10,382,081.69</u>	<u>\$10,316,961.82</u>	<u>\$10,028,071.73</u>	<u>\$11,776,055.75</u>	<u>\$11,940,306.22</u>	<u>\$11,082,594.23</u>

Board packet January 17, 2023: Ordinance 2022/2023-6 Tax Abatement for Debt Service

Friday, January 13, 2023 11:52 AM

Subject	Board packet January 17, 2023: Ordinance 2022/2023-6 Tax Abatement for Debt Service
From	Ryan Livergood
To	libraryboard
Cc	Gina Ornelas; Amy Blanchard; Sandy Beda; Rebekah Raleigh; Andrea Farr Capizzi
Sent	Friday, January 13, 2023 11:48 AM
Attachments	Ordinance 2022-2023-6 Tax Abatement.pdf

Good morning,

The purpose for this ordinance is the abatement of the tax levied in 2022 to pay off the general obligation bonds that were issued in 2019. According to the original ordinances which issued the bonds, the library district levies the tax for the debt service along with the levies for the other funds as part of the annual levy ordinance, but then the library district abates the levy for the debt service before the taxes are extended. We budget to pay the debt service out of receipts from the general operating fund instead, hence the name "Alternate Revenue Source" on the bonds.

This ordinance directs the County Clerk to abate the taxes for the bonds, and your adoption of it is pro forma.

Thanks,
Ryan

Ryan Livergood
Executive Director
Warren-Newport Public Library District
224 N. O'Plaine Road
Gurnee, IL 60031
847-244-5150 ext. 3101
rlivergood@wnpl.info

WARREN-NEWPORT PUBLIC LIBRARY DISTRICT
LAKE COUNTY, ILLINOIS

ORDINANCE # 2022/2023-6
An Ordinance Abating Bond Debt Service Levy for the Year 2022

WHEREAS, the Board of Library Trustees (the “Board”) of the Warren-Newport Public Library District, Lake County, Illinois (the “Library District”) previously incurred bond debt, i.e.:

\$5,135,000 Taxable General Obligation Bonds (Alternate Revenue Source), by Ordinance 2019/2020-4 adopted September 17, 2019.

(“the Bonds”); and

WHEREAS, during the next succeeding bond year the Library District will have Pledged Revenues (as defined in the foregoing Ordinances) available to pay the entire debt service on the Bonds; and

WHEREAS, it is in the best interests of the Library District to abate for the year 2022 the tax heretofore levied for debt service on the Bonds.

NOW, THEREFORE, IT IS HEREBY ORDAINED as follows:

Section 1. Abatement of Tax. The tax heretofore levied for debt service on the Bonds for the year 2022 is hereby abated.

Section 2. Filing of Ordinance. The Secretary of the Board shall file a certified copy of this Ordinance with the County Clerk of Lake County, Illinois, whereupon the County Clerk shall abate said debt service on the Bonds levied for the year 2022.

Section 3. Effective Date. This Ordinance shall be in full force and effect upon its adoption.

ADOPTED this 17th day of January, 2023, pursuant to a roll call vote as follows:

AYES:

NAYS:

ABSENT OR ABSTAIN:

Date of Enactment: January 17, 2023

Effective Date: January 17, 2023

Date of Posting January 18, 2023

ATTEST:

Jo Beckwith, President
Board of Trustees of the
Warren-Newport Public Library District

Bonnie Sutton, Secretary
Board of Trustees of the
Warren-Newport Public Library District

(SEAL)

Board packet January 17, 2023: Quarterly review board self-evaluation and goals

Friday, January 13, 2023 12:52 PM

Subject	Board packet January 17, 2023: Quarterly review board self-evaluation and goals
From	Ryan Livergood
To	libraryboard
Cc	Gina Ornelas; Amy Blanchard; Sandy Beda; Rebekah Raleigh; Andrea Farr Capizzi
Sent	Friday, January 13, 2023 12:51 PM
Attachments	Annual Board Goals 2016 - present.pdf

Good afternoon,

I am attaching a wonderful document Jo shared with me that not only lists the 2022 board goals, but also all board goals dating back to 2016. This agenda item serves as the final progress update on the 2022 goals. The Board will determine their goals for 2023 in February or March.

Thanks,
Ryan

Ryan Livergood
Executive Director
Warren-Newport Public Library District
224 N. O'Plaine Road
Gurnee, IL 60031
847-244-5150 ext. 3101
rlivergood@wnpl.info

WNPLD Board of Trustees Annual Goals

2016

1. Organize and improve new trustee orientation.
2. Provide information on trustee development opportunities (RAILS, trainings, webinars, readings for discussion, WOM marketing campaign, etc.).
3. Make ED job description and evaluation more congruent.
4. A fourth possible goal in the background: monitor the FOL/Board relationship as fundraising efforts take shape. Are changes or improvements warranted?

2017

For Individuals:

1. Jo – Take a straw poll to determine Board support on an idea before the ED spends time investigating options.
2. Jo – Add Board goals to the ExtraNet.
3. Better Board attendance at fundraising events.
4. Share the work outside meetings.

For the Board:

1. Board Development.
2. Organize and document the Board's tribal knowledge. Jo: Board Evaluation, ED Evaluation, President, Secretary, Policy Chair. Andrea: Treasurer.

2018

1. Board Development: Finish the Treasurer's Binder. Andrea plans to add the topic of how to conduct the search for a new auditor.
2. Learn more about the Friends of the Library.
3. Fundraising participation: Attending events aside, the Board may need to "do more with fundraising" or "help with fundraising ideas and performance with the committee." The way in which the Board will dovetail with the WDC should be clarified this year. For now, Trustees committed to begin with a basket for Bingo in the Books called Board Favorites.

Each Trustee will contribute a favorite item; no overall theme to the items other than favorites.

4. Participate in developing the next Strategic Plan. The Board will share this goal with Ryan, WNPL staff, and the community. Examination and discussion of the mission statement will be part of that process.

2019

1. Board Knowledge: Finish the Treasurer's Binder for the documentation of Board Knowledge. Andrea plans to add the topic of how to conduct the search for a new auditor.
2. Participate in developing the next Strategic Plan. The Board will share this goal with Ryan, WNPL staff, and the community. Examination and discussion of the mission statement will be part of that process.
3. Mentor new Trustees following the April 2019 election and the appointment of a new Trustee to the vacancy following the resignation of Trustee Kettman.

2020*

1. Increase our interaction with FOL (perhaps a "mixer" event with them?).
2. Increase focus on financial acumen (After Andrea's tax season).
3. Work on Board succession planning.

* Goals for 2020 were not accomplished due to the covid pandemic.

2021*

* The Board did not do a self-evaluation process due to the covid pandemic.

2022

1. Board Succession Planning
2. Board Knowledge: Finish the Treasurer's Binder for the documentation of Board knowledge. Andrea plans to add the topic of how to conduct the search for a new auditor.
3. Board Knowledge: Increase financial acumen.

Board packet January 17, 2023: 2023-2025 WNPL Strategic Plan

Friday, January 13, 2023 12:39 PM

Subject	Board packet January 17, 2023: 2023-2025 WNPL Strategic Plan
From	Ryan Livergood
To	libraryboard
Cc	Gina Ornelas; Amy Blanchard; Sandy Beda; Rebekah Raleigh
Sent	Friday, January 13, 2023 12:38 PM
Attachments	WNPL 2023 Strategic Plan Timeline as of January 17.pdf

Good afternoon,

We had a great meeting earlier this month of our WNPL Staff Strategic Plan Task Force. I look forward to sharing more details with you during Tuesday's meeting. In the meantime, attached is the revised timeline for the process with more details on the community engagement phase. Note that the survey for the community is still in development. We are sticking with "just four questions" again as we had started with during the 2020 strategic planning process. However, we are modifying the questions based on data we would like to have now to assist us with our planning. We also reviewed the result of the 2020 survey which is helping inform us on what the community wanted from WNPL at that time. This data is helping us formulate questions that will verify whether those wants/needs are still relevant.

Thanks,
Ryan

Ryan Livergood
Executive Director
Warren-Newport Public Library District
224 N. O'Plaine Road
Gurnee, IL 60031
847-244-5150 ext. 3101
rlivergood@wnpl.info

WNPL 2023-2025 Strategic Plan Timeline

February 2023 to Mid-April 2023 – Community and staff engagement phase

- Community engagement to gather input. Methods for this include:
 - Community Survey (paper and electronic)
 - Focus group with Community Engagement Task Force
 - Two Community Cafés: one in-person open to the public (Thursday, March 16 at 6:30 PM) and one by invitation only via Zoom with community partners (date/time TBD)
- Anonymous survey to gain the following feedback from staff:
 - What can WNPL do to better support you and your co-workers?
 - What can WNPL do to better serve our patrons?
 - What can WNPL do to improve our processes?

Late-April to May 2023 – Review staff and community feedback and develop plan phase

- Management Team completes review of our processes and identifies changes that need to be made.
- Manager's retreat to review staff and community input and to develop draft of the plan for Board review.
- Board reviews Management Team draft of plan, provides feedback/suggests changes, and formally approves the WNPL 2023-2025 Strategic Plan.

Board packet January 17, 2023: FY 2023-2024 budget process timeline

Friday, January 13, 2023 12:49 PM

Subject	Board packet January 17, 2023: FY 2023-2024 budget process timeline
From	Ryan Livergood
To	libraryboard
Cc	Gina Ornelas; Amy Blanchard; Sandy Beda; Rebekah Raleigh; Andrea Farr Capizzi
Sent	Friday, January 13, 2023 12:48 PM
Attachments	Budget planning timeline FY23-24 proposal.pdf

Good afternoon,

Believe it or not, it is time for us to begin our budgeting process for FY 2023-2024. Attached is the proposed timeline.

Thanks,
Ryan

Ryan Livergood
Executive Director
Warren-Newport Public Library District
224 N. O'Plaine Road
Gurnee, IL 60031
847-244-5150 ext. 3101
rlivergood@wnpl.info

PROPOSED WNPL FY 2023-2024 BUDGET PLANNING TIMELINE

<u>Meeting date</u>	<u>Activity</u>
January Regular Board Meeting (1/17/2023)	Discussion of budget planning timeline
February Committee of the Whole (2/7/2023)	Initial overview of potential capital projects for FY 23-24
March Committee of the Whole (3/7/2023)	Capital planning review and discussion
April Committee of the Whole (4/4/2023)	Initial presentation of budget draft
May Committee of the Whole (5/2/2023)	Review of latest budget draft and discussion; discuss potential transfer of funds from expendable trust to endowment fund
June Committee of the Whole (6/7/2023)	Finalize FY 23-24 Budget
June Regular Board Meeting (6/21/2023)	Board approval of FY 23-24 Budget