

Pewaukee Public Library



MAY 2024 BOT Packet

Wednesday, May 15, 2024
6:30 PM
Visaya Room, Pewaukee Public Library

Public Notice of Regular Meeting of the Pewaukee Public Library Board of Trustees

Pursuant to section 19.84 (2) and (3) of the Wisconsin Statutes, notice is hereby given to the public and to those news media who have filed a written or electronic request for this notice, that a meeting of the Pewaukee Public Library Board of Trustees will be held on Wednesday, May 15th, 2024 at 6:30 p.m. The meeting will be held in the Visaya Room at the Pewaukee Public Library, 210 Main Street, Pewaukee, WI 53072.

PEWAUKEE PUBLIC LIBRARY BOARD MEETING - AGENDA Wednesday, May 15th, 2024 at 6:30 p.m.

As of the date of this notice, the subject matter known to be intended for consideration is as follows:

1. Call Meeting to Order and Roll Call

SPECIAL BUSINESS:

2. Discussion and possible action on the 2023 Library Audit by John Rader, Baker Tilly US, LLP
3. Introductions of Phil Vetterkind, the new City Representative to the Library Board.

REGULAR BUSINESS:

4. Citizen Comments/Correspondence
5. Approval of Consent Agenda
 - a. Minutes April 17th, 2024 (Regular Board Meeting)
 - b. Financial Reports:
 - i. GL Budget vs. Actual Library – April 2024
 - ii. GL Detail Library – April 2024
 - iii. Payment Approval Report – April 2024
 - c. Library Monthly Statistics Report though April 2024
 - d. Director's Report

NEW BUSINESS:

6. Discussion and possible action on the election of BOT Officers.
7. Discussion and possible action on Library Director Goals 2024-2025
8. Discussion and possible action on update to the Library Fee Schedule and charges for library copies.
9. Discussion and possible action on *TE08: Developing the Library Budget*
7. ADJOURNMENT

NEXT MEETING SCHEDULED: Wednesday, June 19, 2024

LOCATION: Visaya Room, Pewaukee Public Library, 210 Main Street, Pewaukee, WI 53072

The Pewaukee Public Library is committed to providing the highest degree of accessibility within its means when conducting library-sponsored events. Please notify us of your disability-related accommodation requests two weeks prior to a Library Board meeting by calling (262) 691-5670, extension 920. We will attempt to honor all requests but cannot assure that requests made too close to the date will be able to be accommodated.

Posted: Friday, May 10, 2024



Reporting and insights from 2023 audit:

Pewaukee Public Library

December 31, 2023

Executive summary

April 22, 2024

To the Library Board
Pewaukee Public Library
210 Main Street
Pewaukee, WI 53072-3592

We have completed our audit of the financial statements of the Pewaukee Public Library (the Library) for the year ended December 31, 2023, and have issued our report thereon dated April 22, 2024. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Library's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

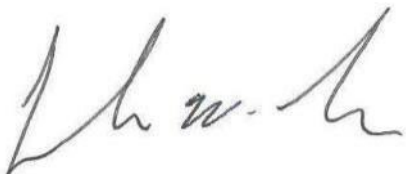
Additionally, we have included information on key risk areas the Pewaukee Public Library should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- John Rader, Managing Director: john.rader@bakertilly.com or +1 (608) 240 2431
- Cole Hunstad, Senior Associate, cole.hunstad@bakertilly.com or +1 (608) 240 2431

Sincerely,

Baker Tilly US, LLP

A handwritten signature in black ink, appearing to read "John W. Rader". The signature is fluid and cursive, with the first name "John" being the most prominent part.

John W. Rader, CPA, Managing Director

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Library's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
 - Are free from material misstatement
 - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Our audit does not relieve management or those charged with governance of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Internal control matters
- Qualitative aspects of the Library's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Library and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Library's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension liabilities	Compensated absences
Capital assets	Net position calculations	Financial reporting and required disclosures

Internal control matter

We considered the Library's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the Library's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiency as a material weakness:

- **Financial statement close process**

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- There is adequate staffing to prepare financial reports throughout the year and at year-end.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes, are prepared.
- Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of financial statements and footnotes, adjusting journal entries identified by the auditors, and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Library are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2023. We noted no transactions entered into by the Library during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Net pension liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Library or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

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

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no misstatements identified.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Library's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other information in documents containing audited basic financial statements

Official statements

The Library's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The Library can use the audited financial statements in other client prepare documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Library's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the Library that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the Library's related parties.

Other matters

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

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries

In addition, we prepared GASB No. 34 conversion entries which are summarized in the "Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position" and the "Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities" in the financial statements.

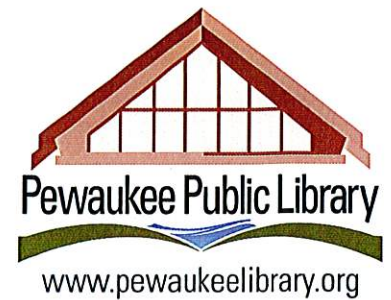
None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Library Board

Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

Visit the resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.

Management representation letter



April 22, 2024

Baker Tilly US, LLP
4807 Innovate Ln
PO Box 7398
Madison, WI 53707-7398

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Pewaukee Public Library as of December 31, 2023 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Pewaukee Public Library and the respective changes in financial position, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 10, 2021.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

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- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 9) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 10) Guarantees, whether written or oral, under which the Pewaukee Public Library is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,

- b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
 - 15) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
 - 16) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) We have a process to track the status of audit findings and recommendations.
- 19) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) The Library has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.
- 21) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 22) There are no:
 - a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.

d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

23) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

a) Financial statement preparation

b) Adjusting journal entries

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

24) The Pewaukee Public Library has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

25) The Pewaukee Public Library has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

26) The financial statements properly classify all funds and activities.

27) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

28) The Pewaukee Public Library has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

29) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

30) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

31) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

32) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

33) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

34) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

- 35) We have appropriately disclosed the Pewaukee Public Library's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 36) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 37) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 38) We have reviewed existing contracts and determined there are no items requiring accounting or reporting as leases.
- 39) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.
- 40) We have evaluated our GASB 75 OPEB liability and related deferrals and determined that they are not material to the financial statements.

Sincerely,

Pewaukee Public Library

Signed: *Nan Chayre*

Signed: *Scott A. Gomer*

Client service team



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Accounting changes relevant to Pewaukee Public Library

Future accounting standards update

GASB Statement Number	Description	Potentially impacts you	Effective date
100	Accounting Changes and Error Corrections	✓	12/31/24
101	Compensated Absences	✓	12/31/24
102	Certain Risk Disclosures	✓	12/31/25

Further information on upcoming [GASB pronouncements](#).

Revised guidance for accounting changes and error corrections

GASB Statement No. 100, *Accounting Changes and Error Corrections, an amendment of GASB Statement No. 62*, seeks to provide more understandable, reliable, relevant, consistent and comparable information for making decisions and assessing accountability.

The standard establishes the following categories:

1. Accounting changes, which is comprised of:
 - a. Changes in accounting principles – result from a change from one generally accepted accounting principle to another that is justified on the basis that the newly adopted principle is preferable to the previously applied principle, or the implementation of a new pronouncement.
 - b. Changes in accounting estimates – occur when inputs change due to a change in circumstances, new information, or more experience. Note that the focus is on changes to the inputs used; a change in the value of an input such as an annual inflation update does not require disclosure under this standard.
 - c. Changes to or within the financial reporting entity – result from the addition or removal of a fund that results from the movement of continuing operations (such as moving sanitation operation from the general fund to its own separate fund), a change in a fund's presentation as major or nonmajor, the addition or removal of a component unit (with certain exceptions), or a change in a component unit's presentation as blended or discretely presented.
2. Error corrections – result from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time of the financial statements were issued (i.e., facts that could reasonably be expected to have been obtained and considered at that time).

A summary of the reporting impact of each category is as follows:

Reporting considerations	Accounting changes			Correction of an error
	Change in accounting principle	Change in estimate	Change to the financial reporting entity	
Basic financial statement schedules:	Restate earliest period presented	Report prospectively	Adjust current year beginning balances	Restate earliest period presented
Required supplementary information & supplementary information:	Should match the financial statement presentation noted above; no adjustments to earlier periods needed			Restate all periods impacted
Additional disclosures?	Yes	Yes	Yes	Yes

The Library should become familiar with the new guidance in advance of the implementation effective date.

Updated accounting and reporting for compensated absences

The Governmental Accounting Standards Board (GASB) issued its Statement No. 101, *Compensated Absences*, in June 2022. The objective of GASB 101 is to update the recognition and measurement guidance for compensated absences for state & local government employers. It supersedes GASB No. 16, *Accounting for Compensated Absences*, issued in 1992, as well as earlier guidance, and addresses changes resulting from the types of leave now being offered. GASB 101 is effective for fiscal years beginning after December 15, 2023 (i.e., December 31, 2024, and June 30, 2025 year-end reporting entities).

GASB 101 more appropriately reflects a liability *when* a government incurs an obligation for compensated absences, and will improve comparability of reporting between governments that offer different types of leave. It requires that liabilities be recognized for (1) leave that has not been used, and (2) leave that has been used but not yet paid in cash or settled-up via non-cash means. Compensated absences is defined as leave for which employees may receive one or more of the following:

- Cash payments when the leave is used for time off;
- Other cash payments, such as payment for unused leave upon termination of employment, or;
- Noncash settlements, such as conversion to defined benefit postemployment benefits.

Examples of compensated absences provided in GASB 101 include vacation, sick leave, paid time off (PTO), holidays, parental leave, bereavement leave, and certain types of sabbatical leave. Payment or settlement of compensated absences could occur during employment, or upon termination of employment. GASB 101 does not apply to benefits that are within the scope of GASB 47, *Accounting for Termination Benefits*.

GASB 101 requires that a liability should be recognized for leave that has not been used if all of the following are true:

- The leave is attributable to services already rendered;
- The leave accumulates, and;
- The leave is "more likely than not" (i.e., likelihood of more than 50%) to be used for time off or otherwise paid in cash or settled through noncash means (101 provides factors to assess this criteria). (This differs from GASB 16, which required payment to be "probable" to be recognized).

Under GASB 101, governments will now need to accrue for time that has accumulated and is likely to be used, even if the employee is not eligible for a payout upon termination. This was not a requirement under GASB 16, and thus may result in a higher compensated absence liability.

GASB 101 requires liabilities for compensated absences to be recognized in financial statements prepared using the economic resources measurement focus equal to the amount of leave that has not yet been used and leave that has been used but not yet paid or settled. GASB 101 did not change the report for financial statements prepared using the current financial resources measurement focus (i.e., governmental funds).

Other changes in financial statement disclosures include the change in compensated absences liability can now be disclosed as a net change, rather than gross increases/decreases in the liability. Also, governments are no longer required to disclose which fund has typically liquidated the liability.

We recommend that governments begin to review the guidance contained in GASB 101 within the context of your existing compensated absences policies and accounting practices, in order to be better informed in terms of the information that you will need for this implementation.

Updated reporting for certain risk disclosures

The Governmental Accounting Standards Board (GASB) issued its Statement No. 102, *Certain Risk Disclosures*, in June 2022. The objective of GASB 102 is to provide financial statement users with information about certain risks when circumstances make a government vulnerable to a heightened possibility of loss or harm. It requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

The Statement generally requires a government to disclose information about a concentration or constraint if all of the following criteria are met.

- The concentration or constraint is known to the government prior to issuing the financial statements.
- The concentration or constraint makes the government vulnerable to the risk of a substantial impact.
- An event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The disclosures should include a description of the following:

- The concentration or constraint,
- Each event associated with the concentration or constraint that could cause a substantial impact if the event has occurred or has begun to occur prior to the issuance of the financial statements, and
- Actions taken by the government to mitigate the risk prior to the issuance of the financial statements.

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements.
 - Consider factors that affect the risks of material misstatement.
 - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. We anticipate that the Library will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. We complete preliminary financial audit work during the months of October-December. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

Pewaukee Public Library

Financial Statements and
Supplementary Information

December 31, 2023

Pewaukee Public Library

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Independent Auditors' Report

To the Pewaukee Public Library Board of
Pewaukee Public Library

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Pewaukee Public Library (the Library), a custodial fund of the Village of Pewaukee, Wisconsin, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Library as of December 31, 2023 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. 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, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinions on the basic financial statements are not affected by this missing information.

Baker Tilly US, LLP

Madison, Wisconsin
April 22, 2024

Pewaukee Public Library

Statement of Net Position

December 31, 2023

Assets

Cash and investments	\$	338,761
Accounts receivable		1,675
Prepaid items		1,461
Capital assets:		
Library collection and other assets		1,086,836
Accumulated depreciation		<u>(474,632)</u>
Total assets		<u>954,101</u>

Deferred Outflows of Resources

Pension related amounts		<u>547,555</u>
Total deferred outflows of resources		<u>547,555</u>

Liabilities

Accounts payable		26,322
Accrued liabilities		23,613
Noncurrent liabilities due within one year		9,955
Due in more than one year:		
Net pension liability		<u>147,294</u>
Total liabilities		<u>207,184</u>

Deferred Inflows of Resources

Pension related amounts		<u>314,164</u>
Total deferred inflows of resources		<u>314,164</u>

Net Position

Investment in capital assets		612,204
Restricted for:		
Library events		49,999
Unrestricted		<u>318,105</u>
Total net position	\$	<u><u>980,308</u></u>

See notes to financial statements

Pewaukee Public Library

Statement of Activities

Year Ended December 31, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses),</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>	<u>Revenues and</u>
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Changes in</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Net Position</u>
					<u>Total</u>
Governmental Activities					
Library service	<u>\$ 1,309,488</u>	<u>\$ 8,681</u>	<u>\$ 1,327,368</u>	<u>\$ 7,758</u>	<u>\$ 34,319</u>
General Revenues					
Investment income					1,202
Miscellaneous					<u>7,251</u>
Total general revenues					<u>8,453</u>
Change in net position					42,772
Net Position, Beginning					<u>937,536</u>
Net Position, Ending					<u>\$ 980,308</u>

See notes to financial statements

Pewaukee Public Library

Balance Sheet - General Fund

December 31, 2023

Assets

Cash and investments	\$	338,761
Accounts receivable		1,675
Prepaid items		1,461
		<hr/>
Total assets	\$	<u>341,897</u>

Liabilities and Fund Balance

Liabilities

Accounts payable	\$	26,322
Accrued liabilities		23,613
		<hr/>
Total liabilities		<u>49,935</u>

Fund Balance

Nonspendable, prepaids		1,461
Restricted		49,999
Unassigned		240,502
		<hr/>
Total fund balance		<u>291,962</u>

Total liabilities and fund balance	\$	<u>341,897</u>
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Reconciliation of the Statement of Net Position to the Balance Sheet

Total fund balance	\$	291,962
Capital assets (net of accumulated depreciation) not reported on the balance sheet		612,204
Compensated absences not reported on the balance sheet		(9,955)
Net pension liability not reported on the balance sheet		(147,294)
Deferred outflow of resources not reported on the balance sheet		547,555
Deferred inflow of resources not reported on the balance sheet		(314,164)
		<hr/>
Total net position	\$	<u>980,308</u>

See notes to financial statements

Pewaukee Public Library

Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund
Year Ended December 31, 2023

Revenues

Intergovernmental	\$ 1,258,454
Fines	8,681
Donations	76,672
Investment income	1,202
Miscellaneous	7,251
	<hr/>
Total revenues	1,352,260

Expenditures

Library activities	1,253,917
Capital outlay	66,109
	<hr/>
Total expenditures	1,320,026

Net change in fund balance 32,234

Fund Balance, Beginning

259,728

Fund Balance, Ending

\$ 291,962

Pewaukee Public Library

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of
Governmental Fund to the Statement of Activities
Year Ended December 31, 2023

Net Change in Fund Balance, Total Governmental Fund \$ 32,234

Amounts reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However, in the
Statement of Net Position the cost of these assets is capitalized and they are
depreciated over their estimated useful lives with depreciation expense reported
in the statement of activities:

Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements	66,109
Capital assets expensed in Library activities function	89,795
Contributed capital assets are reported as revenues in the government-wide financial statements	7,758
Depreciation is reported in the government-wide statements	(86,709)
Net book value of assets retired	(16,471)

Some expenses in the Statement of Activities do not require the use of current
financial resources and, therefore, are not reported as expenditures in the
governmental funds

Compensated absences	(6,959)
Net pension liability	(377,610)
Deferred outflows of resources related to pensions	91,686
Deferred inflows of resources related to pensions	242,939

Change in Net Position of Governmental Activities \$ 42,772

Pewaukee Public Library

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December 31, 2023

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Pewaukee Public Library

Notes to Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies

The accounting policies of the Pewaukee Public Library (the Library), a custodial fund of the Village of Pewaukee, Wisconsin, conform to generally accepted accounting principles as applicable to governmental units. The accepted standard setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

In 2004, the City of Pewaukee (the City) and the Village of Pewaukee (the Village) entered into an Intergovernmental Cooperative Agreement under Sections 43.53 and 66.0301 of the Wisconsin Statutes to construct and operate a joint library.

As part of the agreement, the City and the Village have adopted ordinances creating a Joint Library Board. The Joint Library Board consists of seven members as required under Wisconsin Statutes.

Three members are appointed by the Pewaukee Village President, subject to confirmation of the Village Board and three members are appointed by the City of Pewaukee Mayor, subject to confirmation by the City Council. No more than one member from each municipality can be an elected official. One additional member is a City resident and is nominated by the Superintendent of the Pewaukee School District and appointed by the Mayor subject to confirmation of the City Council.

The term of office for the citizen appointees is three years from May 1 of the year of appointment. Appointments will be for staggered terms to provide for continuity of the board in accordance with Section 43.54(1)(b), Wis. Stats.

The Joint Library Board hired a librarian who is eligible for certification by the Division of Library Services to serve as Library Director. This individual is responsible for the day-to-day administration of the Library, under direction of the Joint Library Board, in accordance with the Joint Library plan and federal and state law.

The employees of the Joint Library are considered employees of the Village for payroll and benefit purposes.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through intergovernmental revenues, fines, donations and other nonexchange revenues.

Pewaukee Public Library

Notes to Financial Statements
December 31, 2023

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Library does not allocate indirect expenses to functions in the statement of activities. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Investment income and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues and expenditures.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Funds are organized as major funds or nonmajor funds within the governmental statements. An emphasis is placed on major funds within the governmental categories. A fund is considered major if it is the primary operating fund of the Library or meets the following criteria:

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures of that individual governmental fund are at least 10% of the corresponding total for all funds of that category or type and
- b. The same element of the individual governmental fund that met the 10% test is at least 5% of the corresponding total for all governmental funds combined.
- c. In addition, any other governmental fund that the Library believes is particularly important to financial statement users may be reported as a major fund.

The Library reports the following major governmental fund:

General Fund - accounts for the Library's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Unbilled receivables are recorded as revenues when services are provided.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Library considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Intergovernmental aids and grants are recognized as revenues in the period the Library is entitled the resources and the amounts are available. Amounts owed to the Library, which are not available, are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Revenues susceptible to accrual include public charges for services. Other general revenues such as fines and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

Investment of Village funds, acting as the fiscal agent for the Library, is restricted by state statutes. Available investments are limited to:

1. Time deposits in any credit union, bank, savings bank or trust company.
2. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.
3. Bonds or securities issued or guaranteed by the federal government.
4. The local government investment pool.
5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

Pewaukee Public Library

Notes to Financial Statements
December 31, 2023

6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
7. Repurchase agreements with public depositories, with certain conditions.

In addition, library trust funds are regulated by Chapter 112, which gives broad authority to use such funds to acquire various kinds of investments including stocks, bonds and debentures.

The Library Board has adopted the investment policy maintained by the Village as its fiscal agent. That policy follows the state statute for allowable investments.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

See Note 3 for further information.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

Capital Assets

Government-Wide Financial Statements

Capital assets, which include property, building, equipment and library materials, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

The Village transferred assets in the amount of \$525,000 to the Joint Library Board in 2005. These assets include books, shelving, furniture and all items owned by the Village in its former library.

The City provided \$500,000 as part of the City's 2005 budget to purchase books and materials to bring the Joint Library up to required county standards upon County Board resolution exempting the City from the county tax for the ensuing tax year. These assets are under the control of the Joint Library Board.

Pewaukee Public Library

Notes to Financial Statements
December 31, 2023

The Village retains 100% ownership of the land upon which the Joint Library is located. The Village and City jointly own the building. The percentage of ownership interest is determined by the respective contributions toward the initial construction of the building.

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

Library collection (printed materials) and furnishings	10-20 Years
Equipment	5-30 Years

Fund Financial Statements

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

Compensated Absences

Under terms of employment, employees are granted vacation in varying amounts. Accumulated vacation pay was \$9,955 at year-end. There is no accumulation of sick leave from one year to the next.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net assets balance that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets balance that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Equity Classifications

Equity is classified as net position and displayed in three components:

- a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. **Unrestricted Net Position** - All other net position that does not meet the definitions of restricted or invested in capital assets.

When both restricted and unrestricted resources are available for use, it is the Library's policy to use restricted resources first, then unrestricted resources as they are needed.

Pewaukee Public Library

Notes to Financial Statements
December 31, 2023

Fund Statements

Governmental fund net position is classified as fund balance. The Library classifies governmental fund balance as follows:

- a. Nonspendable - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted - Consists of fund balances with constraints placed on their use either by:
1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. Committed - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority. Fund balance amounts are committed through a formal action (resolution) of the Library. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Library that originally created the commitment.
- d. Assigned - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. Fund balance may be assigned by the board. Assignments may take place after the end of the reporting period.
- e. Unassigned - Includes residual positive fund balance within the general fund, which has not been classified within the other above-mentioned categories.

The Library considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the Library would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

Pension

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Pewaukee Public Library

Notes to Financial Statements
December 31, 2023

2. Stewardship, Compliance and Accountability

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.

A budget has been adopted for the general fund as is required by Wisconsin Statute 65.90.

The annual budget is presented to the Village and the City on or before the last Friday of August each year.

The funding of the budget and the payment of all costs of the Joint Library is shared by each municipality based upon the percentage of each municipality's equalized value as determined annually by the Wisconsin Department of Revenue for the following year's operating budget. The budget will increase no more than the minimum required to maintain exemption from the County Library Tax. The Joint Library's annual budget request is subject to individual approval by a simple majority of both the Village Board and City Common Council. If the Village Board and City Common Council do not approve the amount requested above the minimum county requirements, the Joint Library budget will then be approved at the minimum increase required to maintain exemption from the County Library Tax. In the event the County abolishes the public library system or upon repeal of minimum budget requirements by state statute, the budget will not decrease below the previous year's operating budget.

3. Detailed Notes on All Funds

Deposits and Investments

As part of the Intergovernmental Cooperative Agreement, the Village has been appointed the fiscal agent for the Library. As agent for the Library, the Village collects funds and pays bills on behalf of the Library. The balance held by the Village represents the amount of receipts collected by the Village over disbursements made by the Village through December 31, 2023. The Village accounts for the transactions of the Library in a separate fiduciary (custodial) fund on the books and records of the Village. The actual cash deposits are held in a common pooled cash account along with other funds controlled by the Village. See the Village's financial statements for more information.

Receivables

Receivables, if any, on the balance sheet are expected to be collected within one year.

Pewaukee Public Library

Notes to Financial Statements
December 31, 2023

Capital Assets

Capital asset activity for the year ended December 31, 2023 was as follows:

	2023			
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Government Activities				
Capital assets being depreciated:				
Library collection	\$ 921,531	\$ 106,753	\$ 164,706	\$ 863,578
Equipment	166,349	56,909	-	223,258
Total capital assets	<u>1,087,880</u>	<u>163,662</u>	<u>164,706</u>	<u>1,086,836</u>
Less accumulated depreciation for:				
Library collection	(371,726)	(14,541)	(148,235)	(238,032)
Equipment	(164,432)	(72,168)	-	(236,600)
Total accumulated depreciation	<u>(536,158)</u>	<u>(86,709)</u>	<u>(148,235)</u>	<u>(474,632)</u>
Total governmental activities capital assets, net of depreciation	<u>\$ 551,722</u>	<u>\$ 76,953</u>	<u>\$ 16,471</u>	<u>\$ 612,204</u>

Depreciation expense was charged to functions as follows:

Governmental activities:	
Library services	<u>\$ 86,709</u>

Lease

Library Building Agreement

There is an agreement between the Village and the City (Lessors) and the Joint Library Board (Lessee), detailing the relative rights and the responsibilities of the parties relative to the Library building. This agreement states that the cost of maintenance of the grounds, parking, pavement, landscaping and maintenance of the Library facility are considered expenses of the Joint Library Board - not of the Village or the City. The agreement also states that the Joint Library Board provide insurance coverage naming the Village and City as additional insured's with limits acceptable to both municipalities and further indemnifying and holding harmless the Village and City against any liability which may arise as a result of the operation and maintenance of the Joint Library and the duties of the Village as fiscal agent and as employer of Joint Library for payroll and benefit purposes.

The lease is from September 1, 2005 through August 31, 2024 and may automatically renew for a like term under the same conditions. There is no rent charged on the agreement.

4. Other Information

Employees' Retirement System

Plan Description

The WRS is a cost-sharing multiple-employer, defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting

For employees beginning participation on or after January 1, 1990 and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement participants, if hired on or before 12/31/2016) are entitled to retirement benefit based on a formula factor, their average earnings and creditable service.

Final average earnings is the average of the participant's three highest annual earnings period. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Pewaukee Public Library

Notes to Financial Statements
December 31, 2023

Postretirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the Floor) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Years Ended December 31:</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustments</u>
2013	(9.6) %	9.0 %
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.00

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee-required contribution is one-half of the actuarially determined contribution rate for General category employees and Executives and Elected Officials. Starting January 1, 2016, the Executives and Elected Officials category was merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$32,266 in contributions from the Library. Contribution rates as of December 31, 2023 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Executives and Elected Officials)	6.50 %	6.50 %

Pewaukee Public Library

Notes to Financial Statements
December 31, 2023

Pension Liability (Asset), Pension Expense (Revenue), Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2023, the Library reported a liability of \$147,294 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022 and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2021 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Library's proportion of the net pension liability was based on the Library's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022, the Library's proportion was 0.00278034%, which was an increase of 0.00002202% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the Library recognized pension expense (revenue) of \$73,120. At December 31, 2023, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experience	\$ 255,120	\$ 313,943
Changes in assumptions	30,472	-
Net differences between projected and actual investment earnings on pension plan investments	226,295	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	511	221
Employer contributions subsequent to the measurement date	35,157	-
	<u>35,157</u>	<u>-</u>
Total	<u>\$ 547,555</u>	<u>\$ 314,164</u>

Pewaukee Public Library

Notes to Financial Statements
December 31, 2023

\$35,157 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/(asset) in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Years Ended December 31:</u>	<u>Deferred Outflows of Resources and Deferred Inflows of Resources (Net)</u>
2024	\$ 8,243
2025	41,052
2026	42,163
2027	106,776

Actuarial Assumptions

The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2021
Measurement Date of Net Pension Liability (Asset):	December 31, 2022
Experience Study:	January 1, 2018 – December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-Retirement Adjustments*:	1.7%

* No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total Pension Liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the December 31, 2021 actuarial valuation.

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns* as of December 31, 2022

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	48	7.6	5
Public Fixed Income	25	5.3	2.7
Inflation Sensitive	19	3.6	1.1
Real Estate	8	5.2	2.6
Private Equity/Debt	15	9.6	6.9
Total Core Fund***	115	7.4	4.8
Variable Fund Asset			
U.S. Equities	70	7.2	4.6
International Equities	30	8.1	5.5
Total Variable Fund	100	7.7	5.1

* Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations.

** New England Pension Consultants' Long-Term U.S. CPI (Inflation) Forecast: 2.5%

*** The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used subject to an allowable range of up to 20%.

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate was based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.05%. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's 20-year Municipal GO AA Index as of December 31, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.) Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Library's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the Library's proportionate share of the net pension liability/(asset) calculated using the discount rate of 6.80%, as well as what the Library's proportionate share of the net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
Library's proportionate share of the net pension liability/(asset)	\$ 488,864	\$ 147,294	\$ (87,677)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>

Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements as expenses when the related liabilities are incurred. From time to time, the Library is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Library attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Library's financial position or results of operations.

Pewaukee Public Library

Notes to Financial Statements
December 31, 2023

Risk Management

The Library is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

Governmental Revenue

Total intergovernmental revenue for 2023 included in the Statement of Revenues, Expenditures and Changes in Fund Balances is as follows:

City of Pewaukee	\$	871,795
Village of Pewaukee		262,744
County of Waukesha		115,242
Other Grants		<u>8,673</u>
Total	\$	<u>1,258,454</u>

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 100, *Accounting Changes and Error Corrections - an Amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*
- Statement No. 102, *Certain Risk Disclosures*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Pewaukee Public Library

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
 Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental:				
County aid	\$ 112,141	\$ 112,141	\$ 115,242	\$ 3,101
City of Pewaukee	871,795	871,795	871,795	-
Village of Pewaukee	262,744	262,744	262,744	-
Grants	3,101	3,101	8,673	5,572
Fines	10,136	10,136	8,681	(1,455)
Donations	-	-	76,672	76,672
Investment income	167	167	1,202	1,035
Miscellaneous	5,907	5,907	7,251	1,344
	<u>1,265,991</u>	<u>1,265,991</u>	<u>1,352,260</u>	<u>86,269</u>
Total revenues				
Expenditures				
Library services:				
Salaries	636,565	636,565	627,855	8,710
Benefits	212,484	212,484	185,609	26,875
Print materials	80,000	80,000	83,025	(3,025)
Nonprint materials	24,000	24,000	15,945	8,055
Digital materials	23,000	23,000	29,711	(6,711)
Technology	50,040	50,040	50,059	(19)
Professional services	45,952	45,952	45,776	176
Staff development	3,000	3,000	2,562	438
General operations, building maintenance	89,652	89,652	84,783	4,869
Utilities	55,645	55,645	58,802	(3,157)
Programs	5,250	5,250	4,705	545
Legal	2,000	2,000	4,978	(2,978)
Grant and donation funded costs	-	-	33,636	(33,636)
Mileage, supplies, other expenditures	21,550	21,550	26,471	(4,921)
Capital outlay	-	-	66,109	(66,109)
	<u>1,249,138</u>	<u>1,249,138</u>	<u>1,320,026</u>	<u>(70,888)</u>
Total expenditures				
Excess of revenues over expenditures	16,853	16,853	32,234	15,381
Fund Balance, Beginning	<u>259,728</u>	<u>259,728</u>	<u>259,728</u>	<u>-</u>
Fund Balance, Ending	<u>\$ 276,581</u>	<u>\$ 276,581</u>	<u>\$ 291,962</u>	<u>\$ 15,381</u>

See notes to required supplementary information

Pewaukee Public Library

Schedule of Proportionate Share of the Net Pension Liability/(Asset) - Wisconsin Retirement System
Year Ended December 31, 2023

Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/23	0.00278034 %	\$ 147,294	\$ 463,608	31.77 %	95.72 %
12/31/22	0.00285745 %	(230,316)	489,275	47.07 %	106.02 %
12/31/21	0.00292152 %	(182,395)	483,940	37.69 %	105.26 %
12/31/20	0.00300026 %	(96,742)	483,260	20.02 %	102.96 %
12/31/19	0.00308136 %	109,625	480,745	22.80 %	96.45 %
12/31/18	0.00309722 %	(91,960)	469,664	19.58 %	102.93 %
12/31/17	0.00303116 %	24,984	447,004	5.59 %	99.12 %
12/31/16	0.00303837 %	49,305	354,426	13.91 %	98.20 %
12/31/15	0.00307322 %	(75,487)	352,585	21.41 %	102.74 %

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2023

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/23	\$ 35,157	\$ 353,157	\$ -	\$ 517,022	6.80 %
12/31/22	30,135	30,135	-	463,608	6.50 %
12/31/21	33,026	33,026	-	489,275	6.75 %
12/31/20	32,666	32,666	-	483,940	6.75 %
12/31/19	31,653	31,653	-	483,260	6.55 %
12/31/18	32,210	32,210	-	480,745	6.70 %
12/31/17	31,928	31,928	-	469,664	6.80 %
12/31/16	29,500	29,500	-	447,004	7.97 %
12/31/15	29,639	29,639	-	354,426	8.36 %

See notes to required supplementary information

Pewaukee Public Library

Notes to Required Supplementary Information
Year Ended December 31, 2023

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using generally accepted accounting principles and the modified accrual basis of accounting.

Wisconsin Retirement System

The amounts determined for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

The Pewaukee Public Library is required to present the last 10 fiscal years of data; however, accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.

Changes in Benefit Terms: There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

Changes in Assumptions. Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the postretirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the postretirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

PEWAUKEE PUBLIC LIBRARY BOARD MEETING

Wednesday, April 17th, 2024 at 6:30 p.m.

1. Call Meeting to Order and Roll Call: 6:31pm

Members Present: Heather Gergen, Lisa Jansen, Leslie Miller, Karen Wildman,
Ann Wright

Others Present: Nan Champe (Library Director), Peter Koutropoulos &
his mother.

Members Excused: Dale Noll, Phil Vetterkind

SPECIAL BUSINESS:

2. Discussion and possible action on updated Eagle Scout Project presented
by Peter Koutropoulos
No Action

REGULAR BUSINESS:

3. Citizen Comments/Correspondence - n/a

4. Approval of Consent Agenda

a. Minutes March 20, 2024 (Regular Board Meeting)

b. Financial Reports:

I. GL Budget vs. Actual Library – February 2024

II. GL Budget vs. Actual Library – March 2024

III. GL Detail Library – through March 2024

IV. Payment Approval Report – through March 2024

c. Library Monthly Statistics Report through March 2024

d. Director's Report: April 2024

Motion to approve: Ann Wright

Second: Heather Gergen

Discussion:

Motion carried

NEW BUSINESS:

5. Discussion and possible action on the nomination of 2024-2025 BOT officer candidates
No Action

6. Discussion and possible action on revisions to the Library's Meeting Room Policy

Motion to approve: Heather Gergen motioned to approve with changes.

Second: Ann Wright

Discussion:

Motion Carried

7. Discussion and possible action on TE17: Membership in a Public Library System
No Action

8. Closed Session – The Library Board will recess into closed session pursuant to § 19.85(1)(c) Wisconsin Statute for the following reason:

(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility, specifically for the purpose of the annual performance evaluation of the Library Director.

You are further notified that at the conclusion of the Closed Session, the Library Board may convene into open session pursuant to 19.85(2), Stats., for possible additional discussion and action concerning any matters discussed in closed session and for adjournment.

Motion to go into closed session: Leslie Miller 7:22pm

Second: Ann Wright

Discussion:

Roll call vote: Heather Gergen-Y, Lisa Jansen-Y, Leslie Miller-Y, Karen Wildman-Y, Ann Wright-Y

Motion carried

Motion to return to open session: Ann Wright 8:02pm

Second: Heather Gergen

Discussion:

Roll call vote: Heather Gergen-Y, Lisa Jansen-Y, Leslie Miller-Y, Karen Wildman-Y, Ann Wright-Y

Motion carried

9. ADJOURNMENT -8:03 PM

Motion to approve: Leslie Miller

Second: Lisa Jansen

Discussion: n/a

Motion carried

NEXT MEETING SCHEDULED: Wednesday, May 15, 2024

LOCATION: Visaya Room, Pewaukee Public Library, 210 Main Street, Pewaukee, WI 53072

Account Number	Account Title	YTD	Budget	Variance	% Budget
900 - LIBRARY FUND					
900-00-43790-000-000	COUNTY LIBRARY AIDS(R)	(60,787.04)	(118,775.00)	(57,987.96)	51.18%
900-00-46710-000-000	LIBRARY FINES(R)	(2,990.38)	(7,609.00)	(4,618.62)	39.30%
900-00-48110-000-000	INTEREST INCOME(R)	(305.85)	(338.00)	(32.15)	90.49%
900-00-48200-000-100	FISCAL AGENT FEES(R)	0.00	0.00	0.00	100.00%
900-00-48500-000-000	DONATIONS, PRIVATE OR ORGANIZ(R)	(14,400.00)	(6,500.00)	7,900.00	221.54%
900-00-48500-000-100	MISC REVENUES(R)	(3,552.17)	(6,500.00)	(2,947.83)	54.65%
900-00-48500-000-200	DESIGNATED GRANTS(R)	(6,038.00)	(9,038.00)	(3,000.00)	66.81%
900-00-49000-000-000	CITY CONTRIBUTION PAYMENTS(R)	(298,891.72)	(896,675.00)	(597,783.28)	33.33%
900-00-49001-000-000	VILLAGE CONTRIBUTION PAYMENTS(R)	(87,511.36)	(262,534.00)	(175,022.64)	33.33%
900-00-49200-000-000	TRANSFER IN FROM MUNICIPALITY(R)	0.00	0.00	0.00	100.00%
900-00-49300-000-000	FUND BALANCE APPLIED(R)	0.00	(20,200.00)	(20,200.00)	0.00%
Total: Revenue		(474,476.52)	(1,328,169.00)	(853,692.48)	
900-00-55110-000-110	LIBRARY SALARIES & WAGES(E)	201,304.25	668,000.00	466,695.75	30.14%
900-00-55110-000-130	LIBRARY FRINGE BENEFITS(E)	80,007.06	213,710.00	133,702.94	37.44%
900-00-55110-000-140	LIBRARY-SUBSCRIPTIONS(E)	1,792.54	7,000.00	5,207.46	25.61%
900-00-55110-000-141	LIBRARY-PRINTED MATERIALS(E)	19,727.60	80,500.00	60,772.40	24.51%
900-00-55110-000-142	LIBRARY-NON-PRINT MATERIALS(E)	3,987.47	14,000.00	10,012.53	28.48%
900-00-55110-000-143	LIBRARY-TECHNOLOGY(E)	7,288.01	44,628.00	37,339.99	16.33%
900-00-55110-000-144	LIBRARY-MILEAGE, SUPPLIES, ETC(E)	8,146.58	19,580.00	11,433.42	41.61%
900-00-55110-000-146	LIBRARY-STAFF DEVELOPMENT(E)	744.95	3,750.00	3,005.05	19.87%
900-00-55110-000-150	LIBRARY FISCAL AGENT/INS CHGS(E)	15,881.30	45,936.00	30,054.70	34.57%
900-00-55110-000-160	LIBRARY ANNUAL MUNICIPAL FEES(E)	1,590.37	0.00	(1,590.37)	100.00%
900-00-55110-000-310	LIBRARY-BUILDING MAINTENANCE(E)	29,395.45	89,700.00	60,304.55	32.77%
900-00-55110-000-311	LIBRARY-UTILITIES(E)	12,642.55	62,789.00	50,146.45	20.13%
900-00-55110-000-312	LIBRARY-DIGITAL MATERIALS(E)	8,416.78	23,962.00	15,545.22	35.13%
900-00-55110-000-313	LIBRARY-PROGRAMS(E)	947.48	5,250.00	4,302.52	18.05%
900-00-55110-000-400	LEGAL COUNSEL-LIBRARY ATTORNEY(E)	2,376.00	4,000.00	1,624.00	59.40%
900-00-55110-000-450	GRANT FUNDED EXPENSE(E)	4,588.63	9,038.00	4,449.37	50.77%

End.GLPeriod = 424

Account Number	Account Title	YTD	Budget	Variance	% Budget
900-00-55110-000-500	DONATION FUNDED EXPENSE(E)	1,962.28	6,500.00	4,537.72	30.19%
900-00-57610-000-000	LIBRARY OUTLAY(E)	2,247.40	20,200.00	17,952.60	11.13%
Total: Expenditure		<u>403,046.70</u>	<u>1,318,543.00</u>	<u>915,496.30</u>	
Total: 900 - LIBRARY FUND		<u>(71,429.82)</u>	<u>(9,626.00)</u>	<u>61,803.82</u>	
Total:		<u>(71,429.82)</u>	<u>(9,626.00)</u>	<u>61,803.82</u>	

End.GLPeriod 424 AND Start.GLPeriod 424 AND End.GLPeriod 424

Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
Fund900 - LIBRARY FUND							
Account Number And Title900-00-43790-000-000 - COUNTY LIBRARY AIDS							
04/23/2024	6002684-1	CR	LIBRARY- COUNTY AIDS-PRAIRIE LAKES APRIL DIST. - WAUKESHA CO			.00	-57,536.47
						.00	-57,536.47
Account Number And Title900-00-43790-000-000 - COUNTY LIBRARY AIDS							
Account Number And Title900-00-46710-000-000 - LIBRARY FINES							
04/01/2024	7000562-1	CR	LIBRARY FINES - LIBRARY			.00	-102.40
04/08/2024	7000595-1	CR	LIBRARY FINES - LIBRARY			.00	-94.45
04/15/2024	6002629-1	CR	LIBRARY FINES - LIBRARY			.00	-334.00
04/23/2024	6002684-2	CR	LIBRARY FINES - WAUKESHA COUNTY			.00	-40.50
04/30/2024	7001379-1	CR	LIBRARY FINES - LIBRARY			.00	-236.10
						.00	-807.45
Account Number And Title900-00-46710-000-000 - LIBRARY FINES							
Account Number And Title900-00-48500-000-000 - DONATIONS, PRIVATE OR ORGANIZ							
04/08/2024	7000595-2	CR	LIBRARY DONATIONS PKE KIWANIS - LIBRARY			.00	-2,500.00
						.00	-2,500.00
Account Number And Title900-00-48500-000-000 - DONATIONS, PRIVATE OR ORGANIZ							
Account Number And Title900-00-48500-000-100 - MISC REVENUES							
03/31/2024	366-1	AP	ACH WI DEPT OF REVENUE			23.15	.00
04/01/2024	7000562-2	CR	LIBRARY MISC REVENUES- LIB CARDS - LIBRARY			.00	-256.20
04/08/2024	7000595-3	CR	LIBRARY MISC REVENUES BOOK REP - LIBRARY			.00	-20.00
04/08/2024	7000595-4	CR	LIBRARY MISC REVENUES COPIES - LIBRARY			.00	-5.20
04/15/2024	6002629-2	CR	LIBRARY MISC REVENUES-BOOK REPLACEMENT - LIBRARY			.00	-91.00
04/15/2024	6002629-3	CR	LIBRARY MISC REVENUES-NEW LIB CARDS - LIBRARY			.00	-1.00
04/15/2024	6002629-4	CR	LIBRARY MISC REVENUES-COPIES - LIBRARY			.00	-41.70
04/23/2024	6002684-3	CR	LIBRARY MISC REVENUES-BOOK REPLACEMENT - WAUKESHA COUNTY			.00	-25.00

End.GLPeriod 424 AND Start.GLPeriod 424 AND End.GLPeriod 424

Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
04/23/2024	6002684-4	CR	LIBRARY MISC REVENUES-COPIES - WAUKESHA COUNTY			.00	-40
04/25/2024	3000259-7	CR	W/C 2023 REFUND - R&R INSURANCE			.00	-15.56
04/25/2024	3000260-5	CR	INSURANCE DIVIDEND 2023 - LEAUGE OF WISCONSIN MUNICIPALITIES			.00	-1,395.70
04/30/2024	7001379-2	CR	LIBRARY MISC REVENUES BOOK REPLACE -			.00	-45.00
04/30/2024	7001379-3	CR	LIBRARY MISC REVENUES COPIES -			.00	-10.50
Account Number And Title900-00-48500-000-100 - MISC REVENUES						23.15	-1,907.26
Account Number And Title900-00-49000-000-000 - CITY CONTRIBUTION PAYMENTS							
04/05/2024	7000587-1	CR	CITY CONTRIBUTIONS- JAN & APRIL - CITY OF PEWAUKEE			.00	-149,445.90
Account Number And Title900-00-49000-000-000 - CITY CONTRIBUTION PAYMENTS						.00	-149,445.90
Account Number And Title900-00-49001-000-000 - VILLAGE CONTRIBUTION PAYMENTS							
04/01/2024	1-2	JE	LIBRARY CONTRIBUTION APRIL			.00	-21,877.83
Account Number And Title900-00-49001-000-000 - VILLAGE CONTRIBUTION PAYMENTS						.00	-21,877.83
Account Number And Title900-00-55110-000-110 - LIBRARY SALARIES & WAGES							
04/12/2024	12-1	PC	PAYROLL TRANS FOR 4/7/2024 PAY PERIOD			24,778.04	.00
04/26/2024	61-1	PC	PAYROLL TRANS FOR 4/21/2024 PAY PERIOD			24,154.01	.00
Account Number And Title900-00-55110-000-110 - LIBRARY SALARIES & WAGES						48,932.05	.00
Account Number And Title900-00-55110-000-130 - LIBRARY FRINGE BENEFITS							
04/12/2024	4-1	PB	PAYROLL TRANS FOR 4/7/2024 PAY PERIOD			3,160.14	.00
04/26/2024	27-1	PB	PAYROLL TRANS FOR 4/21/2024 PAY PERIOD			13,372.06	.00
Account Number And Title900-00-55110-000-130 - LIBRARY FRINGE BENEFITS						16,532.20	.00
Account Number And Title900-00-55110-000-140 - LIBRARY-SUBSCRIPTIONS							
04/01/2024	328-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			194.97	.00
Account Number And Title900-00-55110-000-140 - LIBRARY-SUBSCRIPTIONS						194.97	.00

End.GLPeriod 424 AND Start.GLPeriod 424 AND End.GLPeriod 424

Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
Account Number And Title900-00-55110-000-141 - LIBRARY-PRINTED MATERIALS							
03/01/2024	79-1	AP	BAKER & TAYLOR BOOKS			272.52	.00
03/01/2024	81-1	AP	BAKER & TAYLOR BOOKS			112.14	.00
03/04/2024	83-1	AP	BAKER & TAYLOR BOOKS			107.31	.00
03/04/2024	85-1	AP	BAKER & TAYLOR BOOKS			100.72	.00
03/04/2024	87-1	AP	BAKER & TAYLOR BOOKS			85.10	.00
03/04/2024	89-1	AP	BAKER & TAYLOR BOOKS			246.13	.00
03/04/2024	91-1	AP	BAKER & TAYLOR BOOKS			43.61	.00
03/05/2024	93-1	AP	BAKER & TAYLOR BOOKS			180.09	.00
03/06/2024	95-1	AP	BAKER & TAYLOR BOOKS			31.87	.00
03/06/2024	97-1	AP	BAKER & TAYLOR BOOKS			107.39	.00
03/07/2024	99-1	AP	BAKER & TAYLOR BOOKS			276.97	.00
03/07/2024	101-1	AP	BAKER & TAYLOR BOOKS			23.29	.00
03/11/2024	103-1	AP	BAKER & TAYLOR BOOKS			580.24	.00
03/12/2024	105-1	AP	BAKER & TAYLOR BOOKS			12.58	.00
03/13/2024	107-1	AP	BAKER & TAYLOR BOOKS			244.92	.00
03/14/2024	109-1	AP	BAKER & TAYLOR BOOKS			158.72	.00
03/14/2024	111-1	AP	BAKER & TAYLOR BOOKS			580.21	.00
03/18/2024	295-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			271.32	.00
03/18/2024	301-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			187.89	.00
03/19/2024	303-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			244.56	.00
03/19/2024	297-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			123.21	.00
03/19/2024	299-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			194.54	.00
03/21/2024	305-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			547.12	.00

End.GLPeriod 424 AND Start.GLPeriod 424 AND End.GLPeriod 424

Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
03/21/2024	307-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			43.22	.00
03/24/2024	77-1	AP	AMAZON CAPITAL SERVICES, INC.			23.78	.00
03/25/2024	311-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			47.01	.00
03/25/2024	313-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			36.37	.00
03/27/2024	309-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			417.84	.00
03/28/2024	315-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			98.71	.00
03/29/2024	231-1	AP	AMAZON CAPITAL SERVICES, INC.			35.71	.00
04/01/2024	271-1	AP	CENTER POINT LARGE PRINT			49.14	.00
04/01/2024	317-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			266.46	.00
04/01/2024	319-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			392.29	.00
Account Number And Title900-00-55110-000-141 - LIBRARY-PRINTED MATERIALS						6,142.98	.00
Account Number And Title900-00-55110-000-142 - LIBRARY-NON-PRINT MATERIALS							
03/04/2024	113-1	AP	MIDWEST TAPE			11.99	.00
03/04/2024	114-1	AP	MIDWEST TAPE			63.72	.00
03/04/2024	115-1	AP	MIDWEST TAPE			26.24	.00
03/04/2024	116-1	AP	MIDWEST TAPE			24.74	.00
03/11/2024	117-1	AP	MIDWEST TAPE			14.99	.00
03/11/2024	118-1	AP	MIDWEST TAPE			55.46	.00
03/11/2024	119-1	AP	MIDWEST TAPE			29.99	.00
03/12/2024	4-1	AP	AMAZON CAPITAL SERVICES, INC.			12.39	.00
03/18/2024	120-1	AP	MIDWEST TAPE			14.39	.00
03/18/2024	121-1	AP	MIDWEST TAPE			56.98	.00
03/18/2024	122-1	AP	MIDWEST TAPE			26.98	.00
03/18/2024	123-1	AP	MIDWEST TAPE			14.99	.00

End.GLPeriod 424 AND Start.GLPeriod 424 AND End.GLPeriod 424

Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
03/18/2024	124-1	AP	MIDWEST TAPE			22.49	.00
03/18/2024	125-1	AP	MIDWEST TAPE			56.23	.00
03/18/2024	126-1	AP	MIDWEST TAPE			17.59	.00
03/25/2024	127-1	AP	MIDWEST TAPE			18.74	.00
03/25/2024	128-1	AP	MIDWEST TAPE			29.99	.00
03/25/2024	129-1	AP	MIDWEST TAPE			52.48	.00
03/25/2024	130-1	AP	MIDWEST TAPE			18.74	.00
03/25/2024	131-1	AP	MIDWEST TAPE			27.98	.00
03/25/2024	132-1	AP	MIDWEST TAPE			24.74	.00
03/25/2024	133-1	AP	MIDWEST TAPE			15.74	.00
03/29/2024	230-1	AP	AMAZON CAPITAL SERVICES, INC.			27.96	.00
03/29/2024	134-1	AP	MIDWEST TAPE			11.99	.00
03/29/2024	135-1	AP	MIDWEST TAPE			11.99	.00
03/29/2024	136-1	AP	MIDWEST TAPE			23.99	.00
Account Number And Title900-00-55110-000-142 - LIBRARY-NON-PRINT MATERIALS						713.51	.00
Account Number And Title900-00-55110-000-143 - LIBRARY-TECHNOLOGY							
03/12/2024	325-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			275.00	.00
03/24/2024	78-1	AP	AMAZON CAPITAL SERVICES, INC.			6.99	.00
03/29/2024	323-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			6.00	.00
03/31/2024	247-1	AP	TAYLOR COMPUTER SERVICES, INC			1,716.85	.00
03/31/2024	248-1	AP	TAYLOR COMPUTER SERVICES, INC			1,301.45	.00
03/31/2024	249-1	AP	TAYLOR COMPUTER SERVICES, INC			312.00	.00
04/03/2024	392-1	AP	ENVISIONWARE INC			543.08	.00
Account Number And Title900-00-55110-000-143 - LIBRARY-TECHNOLOGY						4,161.37	.00

End.GLPeriod 424 AND Start.GLPeriod 424 AND End.GLPeriod 424

Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
Account Number And Title 900-00-55110-000-144 - LIBRARY-MILEAGE, SUPPLIES, ETC							
03/01/2024	80-1	AP	BAKER & TAYLOR BOOKS			5.45	.00
03/01/2024	82-1	AP	BAKER & TAYLOR BOOKS			2.24	.00
03/04/2024	84-1	AP	BAKER & TAYLOR BOOKS			2.15	.00
03/04/2024	86-1	AP	BAKER & TAYLOR BOOKS			2.01	.00
03/04/2024	88-1	AP	BAKER & TAYLOR BOOKS			1.70	.00
03/04/2024	90-1	AP	BAKER & TAYLOR BOOKS			4.92	.00
03/04/2024	92-1	AP	BAKER & TAYLOR BOOKS			.87	.00
03/05/2024	94-1	AP	BAKER & TAYLOR BOOKS			3.60	.00
03/06/2024	96-1	AP	BAKER & TAYLOR BOOKS			.64	.00
03/06/2024	98-1	AP	BAKER & TAYLOR BOOKS			2.15	.00
03/07/2024	100-1	AP	BAKER & TAYLOR BOOKS			5.54	.00
03/07/2024	102-1	AP	BAKER & TAYLOR BOOKS			.47	.00
03/11/2024	104-1	AP	BAKER & TAYLOR BOOKS			11.60	.00
03/12/2024	106-1	AP	BAKER & TAYLOR BOOKS			.25	.00
03/13/2024	108-1	AP	BAKER & TAYLOR BOOKS			4.90	.00
03/13/2024	293-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			127.05	.00
03/13/2024	321-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			426.10	.00
03/13/2024	322-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			376.38	.00
03/14/2024	3-1	AP	AMAZON CAPITAL SERVICES, INC.			14.95	.00
03/14/2024	110-1	AP	BAKER & TAYLOR BOOKS			3.17	.00
03/14/2024	112-1	AP	BAKER & TAYLOR BOOKS			11.60	.00
03/15/2024	1-1	AP	AMAZON CAPITAL SERVICES, INC.			232.68	.00
03/17/2024	2-1	AP	AMAZON CAPITAL SERVICES, INC.			40.98	.00

End.GLPeriod 424 AND Start.GLPeriod 424 AND End.GLPeriod 424

Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
03/18/2024	296-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			5.43	.00
03/18/2024	302-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			3.76	.00
03/19/2024	304-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			4.89	.00
03/19/2024	298-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			2.46	.00
03/19/2024	300-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			3.89	.00
03/21/2024	306-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			10.94	.00
03/21/2024	308-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			.86	.00
03/25/2024	312-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			.94	.00
03/25/2024	314-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			.73	.00
03/27/2024	310-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			8.36	.00
03/28/2024	316-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			1.97	.00
04/01/2024	318-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			5.33	.00
04/01/2024	320-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			7.85	.00
04/03/2024	281-1	AP	JAMES IMAGING SYSTEMS INC			914.60	.00
04/04/2024	326-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			35.00	.00
04/04/2024	327-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			64.31	.00
Account Number And Title900-00-55110-000-144 - LIBRARY-MILEAGE, SUPPLIES, ETC						2,352.72	.00
Account Number And Title900-00-55110-000-146 - LIBRARY-STAFF DEVELOPMENT							
01/25/2024	267-1	AP	WISCONSIN LIBRARY ASSOCIATION			150.00	.00
04/18/2024	404-1	AP	Blenski			306.95	.00
Account Number And Title900-00-55110-000-146 - LIBRARY-STAFF DEVELOPMENT						456.95	.00
Account Number And Title900-00-55110-000-150 - LIBRARY FISCAL AGENT/INS CHGS							
04/01/2024	2-1	JE	FISCAL AGENT FEE- Q2-2024			5,829.75	.00
04/01/2024	3-2	JE	CORRECT FISCAL AGENT FEE Q2-2024			.00	-1,058.25

End.GLPeriod 424 AND Start.GLPeriod 424 AND End.GLPeriod 424

Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
04/18/2024	279-1	AP	BAKER TILLY US, LLP			2,800.00	.00
Account Number And Title900-00-55110-000-150 - LIBRARY FISCAL AGENT/INS CHGS						8,629.75	-1,058.25
Account Number And Title900-00-55110-000-160 - LIBRARY ANNUAL MUNICIPAL FEES							
04/10/2024	347-1	AP	ACH PEWAUKEE UTILITY			944.31	.00
04/10/2024	348-1	AP	ACH PEWAUKEE UTILITY			469.06	.00
04/10/2024	349-1	AP	ACH PEWAUKEE UTILITY			177.00	.00
Account Number And Title900-00-55110-000-160 - LIBRARY ANNUAL MUNICIPAL FEES						1,590.37	.00
Account Number And Title900-00-55110-000-310 - LIBRARY-BUILDING MAINTENANCE							
03/24/2024	142-1	AP	KEMPEN MASONRY LLC			530.00	.00
03/28/2024	292-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			10.57	.00
04/01/2024	337-1	AP	JANI-KING OF MILWAUKEE			2,729.43	.00
04/02/2024	393-1	AP	KUJAWA ENTERPRISES INC			2,209.75	.00
Account Number And Title900-00-55110-000-310 - LIBRARY-BUILDING MAINTENANCE						5,479.75	.00
Account Number And Title900-00-55110-000-311 - LIBRARY-UTILITIES							
03/11/2024	324-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			348.63	.00
03/14/2024	294-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			445.88	.00
04/05/2024	345-1	AP	ACH WE ENERGIES			715.05	.00
04/05/2024	346-1	AP	ACH WE ENERGIES			2,876.96	.00
Account Number And Title900-00-55110-000-311 - LIBRARY-UTILITIES						4,386.52	.00
Account Number And Title900-00-55110-000-312 - LIBRARY-DIGITAL MATERIALS							
03/05/2024	61-1	AP	MIDWEST TAPE - HOOPLA			139.99	.00
03/13/2024	62-1	AP	MIDWEST TAPE - HOOPLA			799.55	.00
03/26/2024	340-1	AP	MIDWEST TAPE - HOOPLA			230.45	.00
04/02/2024	401-1	AP	MIDWEST TAPE - HOOPLA			95.00	.00

End.GLPeriod 424 AND Start.GLPeriod 424 AND End.GLPeriod 424

Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
Account Number And Title 900-00-55110-000-312 - LIBRARY-DIGITAL MATERIALS						1,264.99	.00
Account Number And Title 900-00-55110-000-313 - LIBRARY-PROGRAMS							
03/17/2024	6-1	AP	AMAZON CAPITAL SERVICES, INC.			94.97	.00
03/19/2024	5-1	AP	AMAZON CAPITAL SERVICES, INC.			164.72	.00
03/26/2024	40-1	AP	WAUKESHA COUNTY			100.00	.00
Account Number And Title 900-00-55110-000-313 - LIBRARY-PROGRAMS						359.69	.00
Account Number And Title 900-00-55110-000-450 - GRANT FUNDED EXPENSE							
04/01/2024	341-1	AP	MIDWEST TAPE - HOOPLA			935.11	.00
04/18/2024	403-1	AP	Blenski			1,500.00	.00
Account Number And Title 900-00-55110-000-450 - GRANT FUNDED EXPENSE						2,435.11	.00
Account Number And Title 900-00-55110-000-500 - DONATION FUNDED EXPENSE							
03/28/2024	291-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			299.94	.00
Account Number And Title 900-00-55110-000-500 - DONATION FUNDED EXPENSE						299.94	.00
Total:						103,956.02	-235,133.16

[APIInvoiceApprovalDepartment].DepartmentName library AND [GeneralLedgerPeriod].GLPeriod 0424

Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
ACH PEWAUKEE UTILITY									
Approved									
13111	ACH PEWAUKEE UTILITY	04102024	LIBRARY/FI RE 1ST QTR	177.00	04/10/2024	05/01/2024			Approved
13111	ACH PEWAUKEE UTILITY	04102024	LIBRARY/W ATER SEWER STORMWAT ER 1ST QTR	469.06	04/10/2024	05/01/2024			Approved
13111	ACH PEWAUKEE UTILITY	04102024	LIBRARY/T RANSPORT ATION FEE 1ST QTR	944.31	04/10/2024	05/01/2024			Approved
				<u>1590.37</u>					
ACH PEWAUKEE UTILITY									
ACH WE ENERGIES									
Approved									
13090	ACH WE ENERGIES	4981394770	LIBRARY/U TILITIES/EL ECTRIC MARCH	2876.96	04/05/2024	04/29/2024			Approved
13090	ACH WE ENERGIES	4981394770	LIBRARY/U TILITIES/GA S MARCH	715.05	04/05/2024	04/29/2024			Approved
				<u>3592.01</u>					
ACH WE ENERGIES									
AMAZON CAPITAL SERVICES, INC.									
Approved									
23	AMAZON CAPITAL SERVICES, INC.	149L-K9P4-GNYX	LIBRARY/Y A SUMMER LIBRARY PROG	79.77	04/20/2024	05/17/2024			Approved
23	AMAZON CAPITAL SERVICES, INC.	16G3-1XCQ-LCR3	LIBRARY/1 ADULT CD	12.97	04/21/2024	05/17/2024			Approved
23	AMAZON CAPITAL SERVICES, INC.	1J9V-JYH9-KHDF	LIBRARY/J UV PROG SUPPLIES	23.99	04/21/2024	05/17/2024			Approved

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Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
23	AMAZON CAPITAL SERVICES, INC.	1HGF-CG3N-9TPF	LIBRARY/1 ADULT CD	12.97	04/19/2024	05/17/2024			Approved
23	AMAZON CAPITAL SERVICES, INC.	1739-N4MF-3VJT	LIBRARY/A DULT PROG SUPPLIES	44.02	04/26/2024	05/24/2024			Approved
23	AMAZON CAPITAL SERVICES, INC.	19R1-KG9T-WFLG	LIBRARY/J UV PROG SUPPLIES	44.98	04/14/2024	05/14/2024			Approved
23	AMAZON CAPITAL SERVICES, INC.	1RHC-MXP4-JPRJ	LIBRARY/2 ADULT FICTION BKS	21.90	04/28/2024	05/24/2024			Approved
23	AMAZON CAPITAL SERVICES, INC.	1RCK-D96F-KXFC	LIBRARY/Y A PROG SUPPLIES	55.73	04/21/2024	05/24/2024			Approved
23	AMAZON CAPITAL SERVICES, INC.	1R47-LYVV-GC9W	LIBRARY/3 ADULT FICTION BKS	43.84	04/28/2024	05/24/2024			Approved
23	AMAZON CAPITAL SERVICES, INC.	1QXM-W77H-KHJR	LIBRARY/P ROCESSING SUPPLIES	20.58	04/28/2024	05/24/2024			Approved
23	AMAZON CAPITAL SERVICES, INC.	1QXM-W77H-KHJR	LIBRARY/O FFICE SUPPLIES	6.98	04/28/2024	05/24/2024			Approved
23	AMAZON CAPITAL SERVICES, INC.	1QW7-WP XK-K7TP	LIBRARY/O FFICE SUPPLIES	28.98	04/28/2024	05/24/2024			Approved
23	AMAZON CAPITAL SERVICES, INC.	1LVN-VFRX-K36D	LIBRARY/O FFICE SUPPLIES	38.97	04/28/2024	05/24/2024			Approved
23	AMAZON CAPITAL SERVICES, INC.	1DKV-L666-H6VL	LIBRARY/3 ADULT SCI FI BKS	42.62	04/28/2024	05/24/2024			Approved
23	AMAZON CAPITAL SERVICES, INC.	19YJ-GNYM-7PJL	LIBRARY/C OMPUTER SUPPLIES	6.99	03/24/2024	04/24/2024			Approved
23	AMAZON CAPITAL SERVICES, INC.	14NR-RLHD-4MV9	LIBRARY/2 ADULT BKS	23.78	03/24/2024	04/24/2024			Approved

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Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
23	AMAZON CAPITAL SERVICES, INC.	1YRL-TT6K-HDHV	LIBRARY/2 ADULT BKS	35.71	03/29/2024	04/29/2024			Approved
23	AMAZON CAPITAL SERVICES, INC.	1RPV-D7CY-6CDR	LIBRARY/J UV PROG SUPPLIES	164.72	03/19/2024	04/12/2024			Approved
23	AMAZON CAPITAL SERVICES, INC.	197M-VLF7-GJKL	LIBRARY/2 ADULT CDS	27.96	03/29/2024	04/26/2024			Approved
AMAZON CAPITAL SERVICES, INC.				<u>737.46</u>					
BAKER TILLY US, LLP									
Approved									
5733	BAKER TILLY US, LLP	BT2721365-LIB	LIBRARY/A UDIT 2024	2800.00	04/18/2024	04/26/2024			Approved
BAKER TILLY US, LLP				<u>2800.00</u>					
Blenski									
Approved									
13198	Blenski	04182024	LIBRARY/C ONFERENC E_PLA_BLE NSKI	306.95	04/18/2024	05/03/2024			Approved
13198	Blenski	04182024	LIBRARY/C ONFERENC E_PLA_BLE NSKI	1500.00	04/18/2024	05/03/2024			Approved
Blenski				<u>1806.95</u>					
CENTER POINT LARGE PRINT									
Approved									
3552	CENTER POINT LARGE PRINT	2084607	LIBRARY/2 LP BKS	49.14	04/01/2024	05/01/2024			Approved
CENTER POINT LARGE PRINT				<u>49.14</u>					
CHAMPE, ELIZABETH									
Approved									
11012	CHAMPE, ELIZABETH	04192024	LIBRARY/J UV	71.98	04/19/2024	05/10/2024			Approved

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Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
11012	CHAMPE, ELIZABETH	S100154117.001	PROGRAM MING LIBRARY/E LECTRICAL SUPPLIES	107.45	04/10/2024	05/10/2024			Approved
CHAMPE, ELIZABETH				179.43					
ENVISIONWARE INC									
Approved									
4343	ENVISIONWARE INC	INV-US-70623	LIBRARY/R FID SOFTWARE SUITE ANNUAL	225.00	04/09/2024	05/09/2024			Approved
4343	ENVISIONWARE INC	INV-US-70599	LIBRARY/T ECHNOLOG Y RFID REPLACEM ENT PAD	543.08	04/03/2024	05/03/2024			Approved
ENVISIONWARE INC				768.08					
GEORGE, SANDRA									
Approved									
7328	GEORGE, SANDRA	042324-SG	LIBRARY/Y A PRGM REIMB	14.99	04/26/2024	05/26/2024			Approved
7328	GEORGE, SANDRA	8-9495-0365	LIBRARY/Y A PROGRAM	5.37	04/11/2024	05/10/2024			Approved
GEORGE, SANDRA				20.36					
GREY HOUSE PUBLISHING									
Processing									
321	GREY HOUSE PUBLISHING	984129	LIBRARY/1 ADULT NON -FIC	140.25	04/30/2024	05/30/2024			Processing
321	GREY HOUSE PUBLISHING	984128	LIBRARY/1 ADULT NON	140.25	04/30/2024	05/30/2024			Processing

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Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
321	GREY HOUSE PUBLISHING	984127	-FIC LIBRARY/1 ADULT NON -FIC	148.50	04/30/2024	05/30/2024			Processing
GREY HOUSE PUBLISHING				<u>429.00</u>					
JAMES IMAGING SYSTEMS INC									
Approved									
6332	JAMES IMAGING SYSTEMS INC	2476795	LIBRARY/M ONTHLY COPIER LEASE/MAY 2023	914.60	04/29/2024	05/17/2024			Approved
6332	JAMES IMAGING SYSTEMS INC	36279600	LIBRARY/M ONTHLY COPIER LEASE/APRI L 2024	914.60	04/03/2024	04/28/2024			Approved
JAMES IMAGING SYSTEMS INC				<u>1829.20</u>					
JANI-KING OF MILWAUKEE									
Approved									
12411	JANI-KING OF MILWAUKEE	MIL05240376	LIBRARY/J ANITORIAL SVC MAY 2024	2729.43	05/01/2024	05/31/2024			Approved
JANI-KING OF MILWAUKEE				<u>2729.43</u>					
KEMPEN MASONRY LLC									
Approved									
9512	KEMPEN MASONRY LLC	7730	LIBRARY/S ALT SVC 4.3.24	142.50	04/03/2024	05/30/2024			Approved
KEMPEN MASONRY LLC				<u>142.50</u>					
KUJAWA ENTERPRISES INC									
Approved									

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Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
6819	KUJAWA ENTERPRISES INC	323765	LIBRARY/L ANDSCAPE MNT- APRIL 2024	2209.75	04/02/2024	05/02/2024			Approved
KUJAWA ENTERPRISES INC				<u>2209.75</u>					
LIBRARY IDEAS, LLC									
Approved									
13200	LIBRARY IDEAS, LLC	112668	LIBRARY/V OX PROCESSIN G FEES	33.25	04/29/2024	05/13/2024			Approved
13200	LIBRARY IDEAS, LLC	112155	LIBRARY/J UVENILES VOX BOOKS	1010.74	04/13/2024	05/13/2024			Approved
LIBRARY IDEAS, LLC				<u>1043.99</u>					
MIDWEST TAPE									
Approved									
548	MIDWEST TAPE	505294215	LIBRARY/1 ADULT CD	11.99	04/05/2024	05/17/2024			Approved
548	MIDWEST TAPE	505294214	LIBRARY/1 ADULT DVD	17.24	04/05/2024	05/17/2024			Approved
548	MIDWEST TAPE	505294213	LIBRARY/4 ADULT DVD	75.71	04/05/2024	05/17/2024			Approved
548	MIDWEST TAPE	505294211	LIBRARY/1 ADULT CD	11.99	04/05/2024	05/17/2024			Approved
548	MIDWEST TAPE	505294210	LIBRARY/2 ADULT DVD	47.23	04/05/2024	05/17/2024			Approved
548	MIDWEST TAPE	505369531	LIBRARY/1 ADULT DVD	25.49	04/22/2024	05/17/2024			Approved
548	MIDWEST TAPE	505369530	LIBRARY/1 ADULT DVD	20.24	04/22/2024	05/17/2024			Approved
548	MIDWEST TAPE	505369508	LIBRARY/1 ADULT CD	11.99	04/22/2024	05/22/2024			Approved
548	MIDWEST TAPE	505369507	LIBRARY/2 ADULT DVD	44.23	04/22/2024	05/17/2024			Approved

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548	MIDWEST TAPE	505369506	LIBRARY/2 ADULT DVD	31.48	04/22/2024	05/17/2024			Approved
548	MIDWEST TAPE	505369505	LIBRARY/3 ADULT DVD	72.72	04/22/2024	05/22/2024			Approved
548	MIDWEST TAPE	505322558	LIBRARY/2 ADULT DVD	71.22	04/12/2024	05/17/2024			Approved
548	MIDWEST TAPE	505322557	LIBRARY/2 ADULT DVD	34.48	04/12/2024	05/17/2024			Approved
548	MIDWEST TAPE	505322555	LIBRARY/1 ADULT CD	12.79	04/12/2024	05/17/2024			Approved
548	MIDWEST TAPE	505322554	LIBRARY/1 ADULT CD	11.99	04/12/2024	05/17/2024			Approved
548	MIDWEST TAPE	505322553	LIBRARY/2 ADULT DVD	38.23	04/12/2024	05/17/2024			Approved
548	MIDWEST TAPE	505258074	LIBRARY/1 ADULT MUSIC CD	11.99	03/29/2024	04/19/2024			Approved
548	MIDWEST TAPE	505258076	LIBRARY/1 ADULT DVD	23.99	03/29/2024	04/19/2024			Approved
548	MIDWEST TAPE	505258073	LIBRARY/1 ADULT DVD	11.99	03/29/2024	04/19/2024			Approved
548	MIDWEST TAPE	505241436	LIBRARY/1 JUVENILE DVD	24.74	03/25/2024	04/19/2024			Approved
548	MIDWEST TAPE	505241437	LIBRARY/1 JUVENILE DVD	15.74	03/25/2024	04/19/2024			Approved
548	MIDWEST TAPE	505241434	LIBRARY/2 ADULT CD	27.98	03/25/2024	04/19/2024			Approved
548	MIDWEST TAPE	505241433	LIBRARY/1 ADULT DVD	18.74	03/25/2024	04/19/2024			Approved
548	MIDWEST TAPE	505241432	LIBRARY/2 ADULT DVD	52.48	03/25/2024	04/19/2024			Approved
548	MIDWEST TAPE	505241431	LIBRARY/1 ADULT DVD	29.99	03/25/2024	04/19/2024			Approved
548	MIDWEST TAPE	505241430	LIBRARY/1 ADULT DVD	18.74	03/25/2024	04/19/2024			Approved
MIDWEST TAPE				<u><u>775.40</u></u>					

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MIDWEST TAPE - HOOPLA									
Approved									
12821	MIDWEST TAPE - HOOPLA	505307203	LIBRARY/H OOPLA/FLE X	154.99	04/09/2024	05/09/2024			Approved
12821	MIDWEST TAPE - HOOPLA	505143445	LIBRARY/H OOPLA/FLE X MAR 2024	139.99	03/05/2024	04/05/2024			Approved
12821	MIDWEST TAPE - HOOPLA	505274666	LIBRARY/H OOPLA/FLE X APR 2024	95.00	04/02/2024	05/02/2024			Approved
12821	MIDWEST TAPE - HOOPLA	505242232	LIBRARY/H OOPLA/FLE X MAR 2024	230.45	03/26/2024	04/26/2024			Approved
12821	MIDWEST TAPE - HOOPLA	505272207	LIBRARY/B RIDGES HOOPLA INSTANT GRANT	935.11	04/01/2024	04/30/2024			Approved
MIDWEST TAPE - HOOPLA				<u>1555.54</u>					
MILWAUKEE PLUMBING & PIPING INC									
Approved									
5391	MILWAUKEE PLUMBING & PIPING INC	43194	LIBRARY/D RINKING FOUNTAIN FILTER REPLACEMENT/4.11.24	580.70	04/16/2024	05/16/2024			Approved
MILWAUKEE PLUMBING & PIPING INC				<u>580.70</u>					
NELSON, KELLY									
Approved									
10248	NELSON, KELLY	032724-KN	LIBRARY/A DULT PRGM REIMB	8.28	04/26/2024	05/26/2024			Approved
10248	NELSON, KELLY	042624-KN	LIBRARY/A DULT PRGM	6.48	04/26/2024	05/26/2024			Approved

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Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
			REIMB						
NELSON, KELLY				<u>14.76</u>					
NORTH SHORE BANK CARDMEMBER SERVICE									
Approved									
8349	NORTH SHORE BANK CARDMEMBER SERVICE	NSCC20240404	LIBRARY/C REDIT CARD INTEREST	64.31	04/04/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	NSCC20240404	LIBRARY/C REDIT CARD LATE FEE	35.00	04/04/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	4073070000	LIBRARY/P ROCESSING SUPPLIES	376.38	03/13/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	4073061400	LIBRARY/P ROCESSING SUPPLIES	426.10	03/13/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	1481328	LIBRARY/P ROCESSING SUPPLIES	127.05	03/13/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	4941928340	LIBRARY/S SOFTWARE GOOGLE MARCH	6.00	03/29/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	118203	LIBRARY/J ANITORIAL SUPPLIES	10.57	03/28/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	118203	LIBRARY/F RIENDS 6 BK SALE TABLES	299.94	03/28/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	152358301031424	LIBRARY/S PECTRUM 2/17-3/16 & 3/17-4/16	445.88	03/14/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	WSJ04012024	LIBRARY/W SJ/SUBSCRI PTION 2ND	194.97	04/01/2024	04/19/2024			Approved

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8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038196698	LIBRARY/B &T FREIGHT	7.85	04/01/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038196698	LIBRARY/B &T BKS	392.29	04/01/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038185444	LIBRARY/B &T FREIGHT	8.36	03/27/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038185444	LIBRARY/B &T BKS	417.84	03/27/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038172069	LIBRARY/B &T FREIGHT	3.89	03/19/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038172069	LIBRARY/B &T BKS	194.54	03/19/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	NS24030179	LIBRARY/B &T SOFTWARE	275.00	03/12/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038188249	LIBRARY/B &T FREIGHT	0.73	03/25/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038188249	LIBRARY/B &T BKS	36.37	03/25/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038181104	LIBRARY/F REIGHT	0.86	03/21/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038181104	LIBRARY/B &T BKS	43.22	03/21/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038187441	LIBRARY/B &T FREIGHT	0.94	03/25/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038187441	LIBRARY/B &T BKS	47.01	03/25/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038196685	LIBRARY/B &T FREIGHT	5.33	04/01/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038196685	LIBRARY/B &T BKS	266.46	04/01/2024	04/19/2024			Approved

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Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038195654	LIBRARY/B &T FREIGHT	1.97	03/28/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038195654	LIBRARY/B &T 6 JUV BKS	98.71	03/28/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038173847	LIBRARY/B &T FREIGHT	4.89	03/19/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038173847	LIBRARY/B &T 15 JUV BKS	244.56	03/19/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038172186	LIBRARY/B &T FREIGHT	3.76	03/18/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038172186	LIBRARY/B &T10 JUV BKS	187.89	03/18/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038179823	LIBRARY/B &T FREIGHT	10.94	03/21/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038179823	LIBRARY/B &T/54 YA BOOKS	547.12	03/21/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038168401	LIBRARY/B &T FREIGHT	5.43	03/18/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038168401	LIBRARY/B &T JUVENILE 22 BKS	271.32	03/18/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038169889	LIBRARY/ B&T FREIGHT	2.46	03/19/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	2038169889	LIBRARY/B & T 12 YA BOOKS	123.21	03/19/2024	04/19/2024			Approved
8349	NORTH SHORE BANK CARDMEMBER SERVICE	IN4556	LIBRARY/C YBERLYNK MARCH 2024	348.63	03/11/2024	04/19/2024			Approved

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Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
NORTH SHORE BANK CARDMEMBER SERVICE				<u>5537.78</u>					
PINK TEEPEE FARMS LLC									
Approved									
13175	PINK TEEPEE FARMS LLC	2539	LIBRARY/A DULT PROGRAM	200.00	04/22/2024	05/22/2024			Approved
PINK TEEPEE FARMS LLC				<u>200.00</u>					
PLAYAWAY PRODUCTS LLC									
Approved									
13153	PLAYAWAY PRODUCTS LLC	458377	LIBRARY/1 PLAYAWAY	64.99	04/11/2024	05/11/2024			Approved
PLAYAWAY PRODUCTS LLC				<u>64.99</u>					
RHYME BUSINESS PRODUCTS, LLC									
Approved									
13202	RHYME BUSINESS PRODUCTS, LLC	AR718903	LIBRARY/C OPIER PURCHASE (2)	8374.00	04/23/2024	05/23/2024			Approved
RHYME BUSINESS PRODUCTS, LLC				<u>8374.00</u>					
SALEM PRESS INC									
Processing									
1708	SALEM PRESS INC	187468	LIBRARY/1 ADULT NON FIC	98.28	02/01/2024	05/30/2024			Processing
SALEM PRESS INC				<u>98.28</u>					
SIGNARAMA - PEWAUKEE									
Approved									
9371	SIGNARAMA - PEWAUKEE INV-14265		LIBRARY/D OUBLE SIDED FLUTTER	284.05	04/17/2024	05/17/2024			Approved

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			FLAG KIT						
SIGNARAMA - PEWAUKEE				<u>284.05</u>					
TAYLOR COMPUTER SERVICES, INC									
Approved									
810	TAYLOR COMPUTER SERVICES, INC	26304	LIBRARY/COMPUTER EQUIPMEN	2335.70	04/16/2024	05/15/2024			Approved
810	TAYLOR COMPUTER SERVICES, INC	26157	LIBRARY/MANAGER SERVICES APRIL 2024	312.00	03/31/2024	04/30/2024			Approved
810	TAYLOR COMPUTER SERVICES, INC	26086	LIBRARY/COMPUTER EQUIPMEN T 2024	1301.45	03/31/2024	04/30/2024			Approved
810	TAYLOR COMPUTER SERVICES, INC	26085	LIBRARY/COMPUTER EQUIPMEN T 2024	1716.85	03/31/2024	04/30/2024			Approved
TAYLOR COMPUTER SERVICES, INC				<u>5666.00</u>					
WAUKESHA COUNTY									
Approved									
1161	WAUKESHA COUNTY	NMMPL2024	LIBRARY/ADULT PROGRAM	100.00	03/26/2024	04/12/2024			Approved
WAUKESHA COUNTY				<u>100.00</u>					
WISCONSIN LIBRARY ASSOCIATION									
Approved									
1319	WISCONSIN LIBRARY ASSOCIATION	19743	LIBRARY/WLA MEMBERSHIP BLENISKI	150.00	01/25/2024	04/24/2024			Approved
WISCONSIN LIBRARY ASSOCIATION				<u>150.00</u>					

[APIInvoiceApprovalDepartment].DepartmentName library AND [GeneralLedgerPeriod].GLPeriod 0424

Vendor	Vendor Name	Invoice Number	Description	Invoice Amount	Invoice Date	Due Date	Batch	GL Period	Status
ZIMMERMANN, JANICE									
Approved									
6320	ZIMMERMANN, JANICE	MM004	LIBRARY/F RIENDS_ME SSY MONDAYS (8 CLASSES)	800.00	04/25/2024	05/25/2024			Approved
ZIMMERMANN, JANICE				<u>800.00</u>					
Total:				<u>44129.17</u>					

Pewaukee Public Library - Monthly Statistics 2024

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Year to date	%
Circulation - ALL														
2022	23342	22612	26259	25561	23685	29361	30878	28702	24652	24191	23948	20660	303851	97.40%
2023	24356	23294	27214	24363	24324	31204	31713	30545	24531	25520	24240	22072	313376	110.66%
2024	27030	25093	27741	26138									106002	106.83%
Circulation - Print and A/V														
2022	19238	18922	22076	21691	19578	25491	26887	24471	20463	19540	19935	17312	255604	97.57%
2023	20252	19604	23031	20493	20217	27334	27722	26314	20342	20869	20227	18682	265087	103.40%
2024	22224	20591	23043	21936									87794	105.29%
Circulation - Overdrive														
2022	3713	3254	3555	3409	3257	3206	3493	3608	3430	3422	3435	3288	41070	96.09%
2023	3881	3481	3946	3655	3827	3602	3732	3928	3861	4320	3707	2953	44893	118.82%
2024	4288	3946	4190	3613									16037	107.18%
Circulation - Hoopla														
Instant 2022	217	209	272	242	188	168	193	203	176	218	205	192	2483	102.52%
Flex 2023												42	42	
Instant 2023	223	209	237	215	280	268	259	303	328	331	306	395	3354	146.40%
Total 2023	223	209	237	215	280	268	259	303	328	331	306	437	3396	
Flex 2024	67	95	99	112									373	#DIV/0!
Instant 2024	451	461	409	477									1798	203.39%
Total 2024	518	556	508	589	0	0	0	0	0	0	0	0	2171	245.59%
% of Circulation Digital														
2023	16.85%	15.84%	15.37%	15.88%	16.88%	12.40%	12.58%	13.85%	17.08%	18.22%	16.56%	15.36%	15.41%	
2024	17.78%	17.94%	16.94%	16.08%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	17.18%
LSER (LIBRARY SERVICES EFFORT RATIO)														
2023	87.99%	89.36%	91.35%	91.52%	87.75%	90.87%	91.45%	91.99%	89.18%	89.65%	92.00%	92.76%	90.53%	
2024	96.86%	90.08%	94.91%	92.91%									93.58%	
Circulation - Check Ins														
2024	14,241	13,691	14,049	15,745									57,726	
Library Visits														
Monthly total 2023	8020	7498	9025	7730	8554	11587	10672	9266	8221	9683	9207	7392	106855	111.70%
Daily average 2023	321	312	334	392	361	446	427	356	328	372	384	352	365	114.58%
Monthly total 2024	9456	9532	n/a	n/a									18988	40.07%
Daily average 2024	394	381	n/a	n/a									388	106.20%
Reference Transactions														
2023	967	1106	1305	875	943	1833	1538	1067	760	888	612	522	12416	130.55%
2024	680	627	727	716									2750	64.66%
Items from Other libraries														
2023	3597	3257	3590	3279	3332	3666	3824	3858	3504	3505	3159	3337	41908	103.54%
2024	4007	3517	3668	3649									14841	108.15%
Items to Other Libraries														
2023	2943	2580	2811	2633	2530	2942	3062	3002	2804	2979	2513	2580	33379	102.55%
2024	3134	2805	2827	2871									11637	139.63%

Pewaukee Public Library - Monthly Statistics 2024

		Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Year to date	%
New Library Cards Issued															
	2023	87	95	125	76	86	242	149	141	96	73	81	65	1316	119.14%
	2024	129	129	120	98									476	124.28%
Meetings Room Usage															
	2023	46	37	45	54	42	35	53	29	47	51	53	35	527	106.26%
	2024	44	47	55	75									221	121.43%
Study Room Usage															
	2023	134	138	121	116	155	154	126	127	111	126	145	137	1590	118.04%
	2024	139	170	133	159									601	118.07%
Uses of Public Wireless Internet															
	2023	998	897	1062	932	1046	1268	1017	1025	1113	1197	1112	933	12600	120.67%
	2024	1210	1050	n/a	451									2711	69.71%
Use of Public Internet Computers															
	2023	366	342	437	358	381	419	379	417	431	471	481	421	4903	120.67%
	2024	457	513	474	509									1953	129.94%
Website Visits															
	2023	12439	12708	15124	15195	14512	17877	16231	15629	17102	15487	13230	13991	179525	
	2024	14744	14903	19352	16068									65067	117.31%
Children's Programs (0-5)															
# programs	2023	12	6	7	7	7	11	17	0	3	14	5	6	95	0.76%
Attendance	2023	187	70	124	98	975	841	743	0	80	934	131	353	4536	30.77%
# programs	2024	11	15	10	15									51	159.38%
Attendance	2024	568	712	732	724									2736	571.19%
Children's Programs (6-11)															
# programs	2023	12	6	7	7	7	11	17	0	3	14	5	6	95	128.38%
Attendance	2023	187	70	124	98	975	841	743	0	80	934	131	353	4536	118.65%
# programs	2024	3	4	5	4									16	50.00%
Attendance	2024	75	86	202	308									671	140.08%
Teen Programs (12-18)															
# program	2023	3	1	2	2	3	1	2	0	2	3	3	2	24	126.32%
Attendance	2023	21	3	10	11	19	18	23	0	15	21	24	28	193	86.55%
# programs	2024	4	4	2	2									12	150.00%
Attendance	2024	24	43	11	16									94	208.89%
Adult Programs (19+)															
# programs	2023	6	5	8	12	8	7	8	8	10	11	6	7	96	106.67%
Attendance	2023	105	97	204	215	178	165	199	130	178	284	184	93	2032	137.20%
# programs	2024	10	10	10	11									41	132.26%
Attendance	2024	117	145	167	217									646	104.03%
General Interest Program															
# programs	2023	0	0	0	0	0	1	1	0	0	0	0	0	2	11.76%
Attendance	2023	0	0	0	0	0	343	142	0	0	0	0	0	485	44.37%
# programs	2024	0	0	0	0									0	#DIV/0!
Attendance	2024	0	0	0	0									0	#DIV/0!

Pewaukee Public Library - Monthly Statistics 2024

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Year to date	%	
Children's Self-Directed Activities (0-5) (includes summer reading participation)															
# programs 2023	0	0	0	1	0	0	0	0	0	0	0	0	1	2	#REF!
Attendance 2023	0	0	0	43	0	0	0	0	0	0	0	0	25	68	#REF!
# programs 2024	0	0	0	0										0	#DIV/0!
Attendance 2024	0	0	0	0										0	#DIV/0!
Children's Self-Directed Activities (6-11) (includes summer reading participation)															
# programs 2023	0	4	6	5	2	5	2	1	0	0	3	2	30	130.43%	
Attendance 2023	0	103	202	421	76	579	113	863	0	0	111	47	2515	125.06%	
# programs 2024	2	1	1	1									5	33.33%	
Attendance 2024	100	32	155	32									319	43.94%	
Teen Self-Directed Activities (12-18) (includes summer reading participation)															
# programs 2023	2	2	3	2	2	2	2	2	2	0	3	3	25	96.15%	
Attendance 2023	29	34	115	29	33	115	58	203	32	0	72	69	789	141.91%	
# programs 2024	3	2	3	3									11	122.22%	
Attendance 2024	80	68	66	187									401	193.72%	
Adult Self-Directed Activities (19+) (includes summer reading participation)															
# program 2023	3	4	3	0	0	0	0	1	0	0	0	0	11	#REF!	
Attendance 2023	242	320	240	0	0	0	0	194	0	0	0	0	996	#REF!	
# programs 2024	3	4	4	0									11	110.00%	
Attendance 2024	297	358	409	0									1064	132.67%	
Other Self-Directed Activities (All Ages) (includes summer reading participation)															
# program 2023	0	0	0	0	0	1	2	1	0	0	0	0	4	66.67%	
Attendance 2023	0	0	0	0	0	212	296	97	0	0	0	0	605	168.52%	
# programs 2024	0	0	0	0									0	#DIV/0!	
Attendance 2024	0	0	0	0									0	#DIV/0!	

Pewaukee Public Library
Director's Report
April 2024

Library Services Department (from Madi Cooper, Library Services Manager)

- Our two open positions were filled this month. I am working on getting both new employees trained on the desk. We are very happy to have them here!
- I redid our entire circ training manual. There were a lot of tasks that needed to be updated as well as a lot of priorities that needed to be updated. It took me about a week to do the entire thing, and I plan to get the info desk manual done this month.
- We've still been down a lot of circ staff, so I covered the desk a lot. I also worked with the clerks and had them pick up a lot of shifts. They have been wonderful and flexible on picking up hours which has been great because there have been a lot of hours to cover.
- Kelly and I attended a meeting on inclusive services in the library. It was informative and gave us some good ideas on things we could implement in the library. There is a translation device that you can get that has many languages and works better and faster than a regular translation app that we saw while we were at the meeting that we may want to consider to help better provide for our patrons
- I've been working with Waukesha Public Library this past month to plan an outreach event at WCTC. We will be going early May to help sign people up for library cards and to promote Pewaukee's Library of Things

Thanks for everything you do!

Adult Services Department (from Kelly Nelson, Adult Services Manager)

- We hosted the Aging and Disability Resource Center (ADRC) for a presentation about Medicare. This is a presentation we host semi-annually and we've found it to be a valuable resource for informing people about their options regarding Medicare. 26 people attended this event.
- Ben Wiedenman from Pink Teepee Farms gave a detailed presentation about foraging for wild mushrooms. This is perfect time to learn what to look for and where to find mushrooms, as morel season is upon us! 55 people attended this informative presentation.
- We partnered with the ADRC and Dementia Friendly Pewaukee to bring a Care for Caregivers Dementia Workshop to the Library. Caregivers learned preparedness tips for what to do if an emergency occurs with them. As a Library Memory Project partner, this is a great way to continue to support those in our community living with dementia and their care partners. 38 people attended this workshop.
- I attended the CAFE Cataloger's Meeting in Fort Atkinson. We talked about a variety of cataloging topics, including the project to add a Discovery Layer to the Library catalog. A discovery layer would make searching for materials simpler for library patrons.
- Madi Cooper and I attended the Bridges Inclusive Services Meeting in Jefferson. It was good to see what others are doing to expand their inclusive services and take those back to our Library for consideration.
- A new staff copier was added last month along with a new public copier. The public copier will be integrated into our public internet computers for printing and will allow both black and white and color options, as well as multiple size options. We are waiting for Rhyme to return to complete this process.

**Pewaukee Public Library
Director's Report
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- Eric has been working to get the Nonfiction Collection ready for the recarpeting project. To make some of the areas ADA compliant, we will be removing some shelving. Eric has reduced the collection slightly to fit this reduction. In addition, a volunteer has started coming in to move books off the bottom shelves so they can be unbolted from the floor and moved. We're excited to see the finished project!

Thank you!

Youth Services Department (from Peter Blenski, Youth Services Manager)

APRIL

Our tea party was a huge hit. We had a huge turnout with over 300 people attending. I feel we're really starting to plan out these larger events better to maximize flow throughout the library. And these larger events are just great ways to gain lifelong positive experiences with the library. Special thanks to the Friends for sponsoring the cake. You can see the rest of the photos on our Facebook page.



I finished my summer reading movie—I've been making them since 2019. You can see it on our Facebook page; it reached 2,300 users according to Facebook's metrics. They're just fun to make, but also a great way to get some buzz from the community and reach people that we may not be missing. It's also a great resource for the school. So I forwarded the video to the school, and that springboarded into going into classes and talking about summer reading directly to kiddos. So will be setting up those dates for late May.

**Pewaukee Public Library
Director's Report
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And the other big news is that our summer reading calendar is done. So all of our kid programs are on Facebook Events and on Library Calendar to cover our two biggest outreach spots. There is also a physical calendar that I have been handing out to my storytime families and will hand out at school visits to help with outreach and exposure. As you'll see, we have at least 2 events each day during June and July, so our summer is going to be really busy and fun. Front of the handout is the calendar, while the back will be brief descriptions.

Pewaukee Public Library Director's Report April 2024



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SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
JUNE 2024					13 10:00 AM– Noon SUMMER KICK-OFF	14 15
16	10:00 AM KID KRAFTS 2:00 PM FRESH AIR STORIES 6:00 PM LEGO NIGHT	17 10:00 AM SENSORY SHERMANIGANS 1:00 PM ROCK CLIMBERS BOOK CLUB ★	18 10:00 AM BABY & TODDLER TIME 2:00 PM JAMES THE MAGICIAN	19 10:00 AM LIBRARY DISCO Noon-7:00 PM Perler Bead ART SHOW	20 10:00 AM BABY & TODDLER TIME 11:30 AM RUFF READERS	21 22 OPEN 9-1
23 	10:00 AM KID KRAFTS 2:00 PM FRESH AIR STORIES 6:00 PM LEGO NIGHT	24 10:00 AM SENSORY SHERMANIGANS 1:00 PM SKY DIVERS BOOK CLUB ★	25 10:00 AM BABY & TODDLER TIME 2:00 PM CRAFTERNOONS	26 10:00 AM LIBRARY DISCO 6:00 PM Books & Boba	27 10:00 AM BABY & TODDLER TIME 11:30 AM RUFF READERS	28 29 OPEN 9-1
JULY 2024						
30	10:00 AM KID KRAFTS 2:00 PM FRESH AIR STORIES 6:00 PM LEGO NIGHT	1 10:00 AM SENSORY SHERMANIGANS	2 10:00 AM BABY & TODDLER TIME 2:00 PM CRAFTERNOONS	3 LIBRARY CLOSED	4 10:00 AM BABY & TODDLER TIME 11:30 AM RUFF READERS	5 6 OPEN 9-1
7	10:00 AM KID KRAFTS 2:00 PM FRESH AIR STORIES 6:00 PM LEGO NIGHT	8 10:00 AM SENSORY SHERMANIGANS 1:00 PM ZIP LINERS BOOK CLUB ★	9 10:00 AM BABY & TODDLER TIME 2:00 PM MAD SCIENCE	10 10:00 AM LIBRARY DISCO 6:00 PM HOW TO BE A DUNGEON MASTER	11 10:00 AM BABY & TODDLER TIME 11:30 AM RUFF READERS	12 13 OPEN 9-1
14 	10:00 AM KID KRAFTS 2:00 PM FRESH AIR STORIES 6:00 PM LEGO NIGHT	15 10:00 AM SENSORY SHERMANIGANS 1:00 PM ROCK CLIMBERS BOOK CLUB ★	16 10:00 AM BABY & TODDLER TIME 2:00 PM DINOSAUR DIMENSIONS	17 10:00 AM LIBRARY DISCO 6:00 PM HOW TO MAKE A D&D CHARACTER	18 10:00 AM BABY & TODDLER TIME 11:30 AM RUFF READERS	19 20 OPEN 9-1
21	10:00 AM KID KRAFTS 2:00 PM FRESH AIR STORIES 6:00 PM LEGO NIGHT	22 10:00 AM SENSORY SHERMANIGANS 1:00 PM SKY DIVERS BOOK CLUB ★	23 10:00 AM BABY & TODDLER TIME 2:00 PM WILDLIFE IN NEED CENTER	24 10:00 AM LIBRARY DISCO	25 10:00 AM BABY & TODDLER TIME 11:30 AM RUFF READERS	26 27 OPEN 9-1
28	10:00 AM KID KRAFTS 2:00 PM FRESH AIR STORIES 6:00 PM LEGO NIGHT	29 10:00 AM SENSORY SHERMANIGANS 1:00 PM ZIP LINERS BOOK CLUB ★	30 10:00 AM BABY & TODDLER TIME 2:00 PM CRAFTERNOONS	AUGUST		
				1 10:00 AM LIBRARY DISCO	2 10:00 AM BABY & TODDLER TIME 4:30-7:30 PM NERF ★ <small>After Hours</small>	3 OPEN 9-1

Dates and times subject to changes or cancellations.
Check our Facebook page or call us for confirmation.

★ = REGISTRATION REQUIRED

Pewaukee Public Library
Director's Report
April 2024

Administration (from Nan Champe, Library Director)

- *Meetings/Events attended:*
 - April 9: Village of Pewaukee Department Heads Meeting
 - April 9: PPL Foundation meeting
 - April 12: APL Meeting @ Muskego
 - April 17: Library Board Meeting
 - April 17: PPL Department Heads Meeting
- *Statistics.* WIFI counts resumed April 17, 2024 so the “Use of Public Wireless” Statistic reflects 14 days of data.
- *New Copiers.* The new copiers have been delivered and Rhyme employees came to the Library to install on April 23rd. Installation was not seamless as the trainer was rushed and had other booked appointments, had failed to schedule needed installation of some software and failed to properly evaluate the needs for the Library to integrate the copier with our Envisionware system and for use of the coin op. The integration of the coin op with both black and white and color printing is the reason for the reconsideration of copy prices which is an agenda topic.
- *End of James Imaging Lease for Copiers.* I have been working with James Imaging to end the lease and return the current equipment. Once the final payment is received, I will be provided with information on how to return the machinery. The original contract also states that the lessee is responsible for any charges associated with return of machinery to the leasing company. I have not been told of what this cost will be as of yet.
- *Friends Book Sale.* The Friends hosted their semi-annual book sale from April 24 through April 27. I would like to commend the Friends on the sale. The sale went off seamlessly and raised \$3712.18 from sales and \$490 from memberships.
- *Trustee Orientation for Phil Vetterkind.* I met with Phil on April 25 to provide a trustee orientation session. Phil was also provided with a plethora of documents and information on the library and the board to review and digest.
- *Carpeting Project:*
 - The removal of the arch lights was completed on April 10.
 - 2 wall shelving units were removed from the wall in the adult non-fiction area. These shelves will provide the end caps for shelves in the magazine area. The removal of these units before carpeting ensures that the carpet will be installed to the wall.
 - I have been meeting with the project manager from Adair. I have arranged delivery and storage of the carpet tiles and the lifts. We will be moving furniture in preparation for installed so the lower level will be in a bit of disarray.
 - Installation is scheduled to begin at 6 am on Monday, May 13.
- *Charge for Library Copies. (AGENDA ITEM)* The plan was to use the new public copier for public printing and to connect this copier to Envisionware for public printing from our Internet machines and personal devices (currently we maintain a laser printer for this function). The price was established in our fee schedule with black and white copies at 10 cents and color at 25 cents. I had requested that we use our existing coin-op machine for payment. During the printer installation, Rhyme informed me that our coin op lacked this functionality and if we wanted to offer two different prices, we would either need to purchase a new coin op machine or a conversion kit. I thought both these options were too expensive. The best solution is to offer one price for printing. I would propose a cost of 20 cents per print. The Fee Schedule would be

**Pewaukee Public Library
Director's Report
April 2024**

updated to reflect this approval. We would set the copier on auto so all prints would be true to their digital color settings.

Pewaukee Public Library
Director Goals
2024/2025

1. New Security Gates (Capital Project).
2. Copier Replacement and Service enhancements (Capital Project)
3. Lower-Level Carpet Replacement and Updates (Capital Project)
4. Continue to support the efforts of the Joint Library Board Committee to develop and implement a new Joint Library Agreement.
5. Support the Library Board in implementing the newly approved Joint Library Agreement.
6. Continue to create a comprehensive plan for Capital Projects and Maintenance Improvements.
7. Update the **Library's Financial & Purchasing Policy**.
8. Draft and propose a new **Fund Balance Policy**.
9. Draft and propose a new **Naming Rights & Dedications Policy**.
10. Lead the implementation of the **Pewaukee Public Library's Strategic Plan 2024-2026**.
11. Work to development a plan to build and fund an outdoor programming space at the Library.

FEE SCHEDULE

LOST OR DAMAGED MATERIALS REPLACEMENT COSTS

<u>Item</u>	<u>Fee</u>
Adult and YA Hardcover Fiction and Nonfiction	\$30.00
Adult and YA Softcover Fiction and Nonfiction	\$20.00
Adult and YA Mass Market Paperbacks	\$10.00
Children's Hardcover and Softcover Fiction and Nonfiction	\$20.00
Children's Paperback Series	\$10.00
Children's Board Book	\$10.00
Magazines	\$ 5.00
Compact Discs	\$15.00
DVDs/Blu Ray	\$20.00
Library of Things	Retail Price at time of Purchase
All items with an actual retail price \$40.00 or more	Retail Price at time of Purchase

MATERIAL PROCESSING REPLACEMENT COSTS

<u>Item</u>	<u>Fee</u>
Barcode	\$ 1.00
Dust Jacket	\$ 2.00
Music CD or DVD Cover(s)/booklet missing	\$ 2.00
Library Labels (per label)	\$ 0.50
RFID Tag	\$ 1.00
Audiobook Case	\$ 5.00
Music CD, DVD or Audio CD Case	\$ 3.00

ADDITIONAL SERVICES

<u>Item</u>	<u>Fee</u>
Replacement Library Card	\$ 1.00
Copier / Printing (Black & White)	\$ 0.10 per page
Copier / Printing (Color)	\$ 0.25 per page

*Adopted by the Board of Trustees: March 19, 2008; Sally Ruf, Library Board President
Revised January 16, 2013; March 20, 2013; February 18, 2015; May 19, 2021(formally titled
"Replacement Costs for Lost or Damaged Materials Policy");March 20,2024.*

Developing the Library Budget

The library budget is a tool for turning library dreams into reality. The budget determines the services that will be offered by your library and the resources devoted to each library program. A carefully developed budget will ensure that available funds are effectively utilized to realize your library's service objectives.

The Budget Development Process

The first step in developing a library budget is to look at what the library hopes to accomplish in the next year. The availability of a current strategic plan will make this step much easier, because the plan should already document your community's library service needs and the library activities necessary to meet those needs. So, at the point that the board wishes to begin planning the budget for the coming year, it should review the strategic plan and its chosen objectives, reflecting on the financial implications of the objectives for the coming year.

The second step is to determine the total financial resources necessary for what the library wants to accomplish in the coming year. Often, increased funding is necessary because of increased costs, increased usage, and/or new services that will be offered. Additional resources for new services can also be made available by shifting resources from a lower priority to a higher priority service.

Draft budget documents are prepared by the library director and library staff (following the format required by the municipality or county). (See attached [Sample Format of a Minimal Library Budget](#) for an example.) The library board and/or library board finance committee may have input into development of budget drafts. The board of trustees will then review the draft budget(s) with the director, propose changes, and finally approve a finished budget.

After the written budget documents are approved by the board and submitted to the municipality or county, the final step in the budget process is securing the funding needed to carry out the planned service program. Trustees, as volunteer public representatives, are especially effective budget advocates. Trustees should be involved in presenting, explaining, and supporting the library budget that was approved by the library board. (See also [Trustee Essential #13: Library Advocacy](#).)

The board may need to make budget changes if the funding needed to balance the budget is not secured. Budget changes may also be required during the budget year if, for example, certain expenditures are higher than expected, or costs are lower than expected.

Sources of Funding

One of the most important responsibilities for library trustees is determining the appropriate level of funding for the library and working to secure that funding.

8

In This Trustee Essential

- Goals of budgeting
- Steps in the budget development process
- Sources of library funding
- Budget terminology

Public library service in Wisconsin is provided through cooperative efforts at the state, public library system, and county and local level. The bulk of the funding for most Wisconsin public libraries is provided by the municipality or county that established the library.

Counties must reimburse libraries within the county or in an adjacent county for at least 70% of the cost of service to county residents who do not live in a library municipality. Payment requests must be submitted by July 1. Requests should be submitted to the county clerk, but some library system or county library services coordinate the requests. Municipalities can exempt themselves from the county library tax if they tax themselves for library service at a higher tax levy rate than the county.

Fines may be a source of library revenue, but the policy of charging fines is the subject of debate concerning their effectiveness in encouraging the return of materials, and concerning their public relations effects. In establishing a fine policy, a library board should consider not only the possible revenue but also the potential negative public relations effects.

Under Wisconsin law, public libraries may not charge fees for information-providing services. Fees and charges for such things as making computer printouts and using a copy machine are legal. Most fees, charges, and sales by public libraries are subject to the Wisconsin sales tax and any county and special sales taxes. For details, see <http://dpi.wi.gov/pld/boards-directors/administration/faq-pt5#sales-tax>.

Grants and gifts can be an excellent source of supplementary funds for special projects. In addition, community citizens are often willing to make significant donations to cover part or all of the costs of a new or remodeled library building.

Grants or donations should never be used to justify reducing or replacing the community's commitment to public funding. Donors will quit donating, volunteers will quit working, and granting organizations will quit awarding grants to your library if they see that their efforts are resulting in reduced public funding for the library instead of improved service. (See also [*Trustee Essential #24: Library Friends and Library Foundations*](#).)

Desirable Budget Characteristics

There are four practical characteristics that your budget document should include.

1. **Clarity:** The budget presentation should be clear enough so every board member, every employee, and every municipal governing body member can understand what is being represented.
2. **Accuracy:** Budget documentation must support the validity of budget figures, and figures must be transcribed and reported carefully, without variation from the documentation.
3. **Consistency:** Budget presentations should retain the same format from period to period so that comparisons can be easily made. All budgets are comparative devices, used to show how what is being done now compares with what happened in the past and what is projected to happen in the future.

4. **Comprehensiveness:** Budget reports should include as complete a picture of fiscal activities as is possible. The only way to know the true cost of the library operation is to be certain that all revenue and expenditure categories are included within the budget.

Terms and Distinctions

Line item and program budgets

These are two of the most popular styles of budgets. The line item budget is organized around categories or lines of expenditures, and shows how much is spent on the various products and services that the library acquires. The program budget, designed to assist with planning, is organized around service programs (such as children's services, young adult services, reference services) and helps the library board and director see how much is spent on these individual areas. A program budget is usually sub-arranged in a line item style, so that the individual categories of expenditures for each program are also presented.

Operating vs. capital costs

In planning for the financial needs of the library and recording financial activities, it is important to keep operating and capital activities separated for reporting purposes. Operating activities are those that recur regularly and can be anticipated from year to year. Included as operating expenditures are staff salaries and benefits; books and other media acquired for the library; heating, cooling, and regular cleaning and maintenance of the building; and technology support contracts. Capital activities, in contrast, are those that occur irregularly and usually require special fundraising efforts. These would include new or remodeled library buildings, major upgrades of technology, and usually the purchase of computer hardware. You should present the operating and capital activities separately within your library budget. (See attached *Sample Library Budget* for an example.)

Income vs. expenditures

In both operating and capital budgets, you will need to show income (or revenues) and expenditures. Income should be broken down by the source of the funding—for instance, municipal appropriation, county reimbursement, system state aid, grant projects, gifts and donations, fines and fees. Expenditures are shown in categories (or lines) representing similar kinds of products or services—for instance, wages, benefits, print materials, audio and video materials, telecommunications, staff and board continuing education.

Municipal accounting vs. library accounting

As specified in state law, library boards must deposit most of their funds with their municipality. Since the municipality holds the funds, it will also keep records of how those funds are used. This municipal accounting should be available to the library board upon request. However, even though your city, village, or county is performing this accounting function, it is advisable for the library to also maintain its own set of records. This will allow the board and director to know the status of finances in a timely manner (if there is a delay in getting figures from the municipality) and to have a check to assure that the municipality is not inadvertently confusing transactions and balances. In addition, there are types of funds (gifts, bequests, devises, and endowments) which can be managed directly by the library board; if the board chooses to manage these funds it must, of course, keep records for accountability. (See also [Trustee Essential #9: Managing the Library's Money](#).)

Discussion Questions

1. What factors will contribute to the size of the appropriation the library board will request from the municipality?
2. What should a trustee's role be in presenting the request for funding from the municipality?
3. How does the library's strategic plan affect budget decisions?
4. In your library, how formal is the pursuit of gifts and donations, and how are these funds most often used?

Sources of Additional Information

- Sample Format of a Minimal Library Budget (attached)
- Your regional library system staff (See [Trustee Tool B: Library System Map and Contact Information](#).)
- [Wisconsin Public Library Standards](#)
- [Wisconsin Public Library Service Data](#)

Trustee Essentials: A Handbook for Wisconsin Public Library Trustees was prepared by the DLT with the assistance of the Trustee Handbook Revision Task Force.

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Sample Format of a Minimal Library Budget

Note: This simplified budget roughly corresponds to the *Wisconsin Public Library Standards* 2011 minimum operating budget of \$67,000. Actual amounts will vary depending on local needs.

Operating Income	2011 Actual	2012 Budget	2013 Budget
Municipality	\$ 47,500	\$ 48,200	\$ 48,925
County	\$ 13,400	\$ 13,600	\$ 13,800
State / library system	\$ 1,340	\$ 1,360	\$ 1,380
Federal (LSTA)	\$ 1,340	\$ 1,360	\$ 1,380
Funds carried forward	\$ 700	\$ 700	\$ 700
Fines	\$ 1,200	\$ 1,225	\$ 1,240
Donations	\$ 700	\$ 700	\$ 700
Fees/other*	\$ 150	\$ 175	\$ 175
Transfer from gift fund	\$ 670	\$ 680	\$ 700
Operating Income Total	\$ 67,000	\$ 68,000	\$ 69,000

Operating Expenditures	2011 Actual	2012 Budget	2013 Budget
Salaries and wages	\$ 30,820	\$ 31,280	\$ 31,740
Employee benefits	\$ 9,380	\$ 9,520	\$ 9,660
Books	\$ 9,000	\$ 9,110	\$ 9,250
Periodicals (including electronic)	\$ 1,800	\$ 1,880	\$ 1,930
Video materials	\$ 1,440	\$ 1,460	\$ 1,480
Audio materials	\$ 600	\$ 610	\$ 620
Software and other electronic materials	\$ 670	\$ 680	\$ 690
Contracted services	\$ 1,340	\$ 1,360	\$ 1,380
Staff and board continuing education	\$ 1,340	\$ 1,360	\$ 1,380
Public programming	\$ 670	\$ 680	\$ 690
Telecommunications	\$ 2,010	\$ 2,040	\$ 2,070
Utilities	\$ 5,250	\$ 5,300	\$ 5,350
Equipment repair	\$ 670	\$ 680	\$ 690
Supplies	\$ 2,010	\$ 2,040	\$ 2,070
Operating Expenditures Total	\$ 67,000	\$ 68,000	\$ 69,000

Capital Income	2011 Actual	2012 Budget	2013 Budget
Municipality	\$ 2,000	\$ 3,000	\$ 3,000

Capital Expenditures	2011 Actual	2012 Budget	2013 Budget
Computer equipment replacement	\$ 2,000	\$ 2,000	\$ 2,000
New shelving		\$ 1,000	\$ 1,000
Capital Expenditures Total	\$ 2,000	\$ 3,000	\$ 3,000

Total of All Expenditures	\$ 69,000	\$ 71,000	\$ 72,000
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*State law requires that all information-providing public library services be provided free of charge. (See [Trustee Essential #8: Developing the Library Budget](#) for details.)