



June 2023 BOT Packet

Wednesday, June 21, 2023
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, June 21, 2023 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, June 21, 2023 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. Discussion and possible action on the Eagle Scout project proposal by Peter Koutropoulos.

REGULAR BUSINESS:

4. Citizen Comments/Correspondence
5. Approval of Consent Agenda
 - a. Minutes May 17, 2023 (Regular Board Meeting)
 - b. Financial Reports:
 - i. GL Budget vs. Actual Library – May 2023
 - ii. GL Detail Library – May 2023
 - iii. Payment Approval Report – May 2023
 - c. Library Monthly Statistics Report though May 2023
 - d. Director's Report : June 2023

OLD BUSINESS:

6. Discussion and possible action on Library Director Goals 2023-2024.

NEW BUSINESS:

7. Discussion and possible action on the Waukesha County Library Standards Certification and Board Certification of Eligibility for Exemption from the County Library Tax.
8. Discussion and possible action for early closing of the Library on September 29, 2023 for staff development and the homecoming parade.
9. Discussion and possible action on BOT Trustee Essentials #13 *Library Advocacy*.
10. ADJOURNMENT

NEXT MEETING SCHEDULED: Wednesday, July 19, 2023

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, June 16, 2023

Reporting and insights from 2022 audit:

Pewaukee Public Library

December 31, 2022

Executive summary

April 17, 2023

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, 2022, and have issued our report thereon dated April 17, 2023. 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.

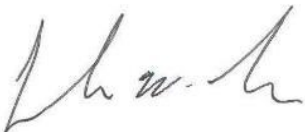
Additionally, we have included information on key risk areas the Pewaukee Public Library should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

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

- John Rader, Director: john.rader@bakertilly.com or +1 (608) 240 2431
- Cole Hunstad, Associate, cole.hunstad@bakertilly.com or +1 (608) 240 2461

Sincerely,

Baker Tilly US, LLP



John W. Rader, CPA, Director

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

BAKER TILLY US, LLP, TRADING AS BAKER TILLY, IS A MEMBER OF THE GLOBAL NETWORK OF BAKER TILLY INTERNATIONAL LTD., THE MEMBERS OF WHICH ARE SEPARATE AND INDEPENDENT LEGAL ENTITIES.

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 Pewaukee Public Library board:
 - 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 the 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	Long-term debt
Capital assets	Net position calculations	Financial reporting and required disclosures

Internal control matters

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.

This level of internal control over financial reporting can be a difficult task for governments that operate with only enough staff to process monthly transactions and reports, and often rely on their auditors to prepare certain year-end audit entries and financial statements.

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 Library are described in Note 1 to the financial statements. As described in Note 1, the Library changed accounting policies related to leases by adopting Accounting Pronouncement No. 87, *Leases* in 2022. However, there were no material leases identified for the library. 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 asset 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 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.

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

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*.

Reports to those charged with governance

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 17, 2023

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, 2022 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.

- 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: 

Signed: 

Signed: 

Client service team



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Accounting changes relevant to the Pewaukee Public Library

Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	12/31/23
96	Subscription-Based Information Technology Arrangements	✓	12/31/23
99	Omnibus 2022	✓	12/31/23
100	Accounting Changes and Error Corrections	✓	12/31/24
101	Compensated Absences	✓	12/31/24

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

Determining if GASB 94 applies for your organization

GASB 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* provides guidance related to public-private and public-public partnerships (PPP) and availability payment arrangements (APA).

A PPP is an arrangement in which an entity contracts with an operator to provide public services by conveying control of the right to operate or use infrastructure or other capital asset. A common example of PPP is a service concession arrangement.

An APA is an arrangement in which an entity compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an asset.

The Library should start to identify any contracts that could meet either definition to ensure they are reviewed for applicability and accounted for correctly when the standard is effective. Initial steps include reviewing contracts that didn't meet the definition of a lease under GASB 87 and identifying any other agreements where the organization contracts with or partners with another entity to provide services.

Future accounting for subscription-based IT arrangements

Subscription-based IT arrangements include contracts that convey control of the right to use another party's IT software. It would not include any licensing arrangements that provide a perpetual license, which would still be accounted for as an intangible asset. Subscription-based IT arrangements are becoming more and more popular with IT vendors. This standard mirrors the new lease standard. The Library will be able to utilize the systems put into place to implement the lease standard to properly account for these contracts. Common examples of these contracts in the utility industry include:

- Leasing space in the cloud
- GIS systems
- SCADA systems
- Some work order or inventory systems as well as some general ledger or billing systems

The Library should work with its IT department and department managers to determine a population listing of contracts that would fall under this standard to determine the potential future impact to financial reporting.

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 perform preliminary financial audit work during the months of November and 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, 2022

Pewaukee Public Library

Table of Contents
December 31, 2022

	<u>Page</u>
Independent Auditors' Report	1
Basic Financial Statements	
Statement of Net Position	4
Statement of Activities	5
Balance Sheet - General Fund	6
Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund	7
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Fund to the Statement of Activities	8
Index to Notes to Financial Statements	9
Notes to Financial Statements	10
Required Supplementary Information	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	25
Schedule of Proportionate Share of the Net Pension Liability/(Asset) - Wisconsin Retirement System	26
Schedule of Employer Contributions - Wisconsin Retirement System	26
Notes to Required Supplementary Information	27

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, 2022, 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, 2022 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 17, 2023

Pewaukee Public Library

Statement of Net Position

December 31, 2022

Assets

Cash and investments	\$ 362,398
Prepaid items	12,630
Restricted assets:	
Net pension asset	230,316
Capital assets:	
Library collection and other assets	1,087,880
Accumulated depreciation	<u>(536,158)</u>
Total assets	<u>1,157,066</u>

Deferred Outflows of Resources

Pension related amounts	<u>455,869</u>
Total deferred outflows of resources	<u>455,869</u>

Liabilities

Accounts payable	21,735
Accrued liabilities	20,915
Unearned revenue	72,650
Noncurrent liabilities due within one year	<u>2,996</u>
Total liabilities	<u>118,296</u>

Deferred Inflows of Resources

Pension related amounts	<u>557,103</u>
Total deferred inflows of resources	<u>557,103</u>

Net Position

Investment in capital assets	551,722
Restricted for:	
Library events	7,538
Pension	230,316
Unrestricted	<u>147,960</u>
Total net position	<u>\$ 937,536</u>

See notes to financial statements

Pewaukee Public Library

Statement of Activities

Year Ended December 31, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses), Revenues and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Total</u>
Governmental Activities					
Library service	<u>\$ 1,157,997</u>	<u>\$ 7,609</u>	<u>\$ 1,254,311</u>	<u>\$ -</u>	<u>\$ 103,923</u>
General Revenues					
Investment income					338
Miscellaneous					<u>6,500</u>
Total general revenues					<u>6,838</u>
Change in net position					110,761
Net Position, Beginning					<u>826,775</u>
Net Position, Ending					<u>\$ 937,536</u>

See notes to financial statements

Pewaukee Public Library

Balance Sheet - General Fund

December 31, 2022

Assets

Cash and investments	\$	362,398
Prepaid items		<u>12,630</u>
Total assets	\$	<u><u>375,028</u></u>

Liabilities and Fund Balance

Liabilities

Accounts payable	\$	21,735
Accrued liabilities		20,915
Unearned revenue		<u>72,650</u>
Total liabilities		<u>115,300</u>

Fund Balance

Nonspendable, prepaids		12,630
Restricted		7,538
Unassigned		<u>239,560</u>
Total fund balance		<u>259,728</u>
Total liabilities and fund balance	\$	<u><u>375,028</u></u>

Reconciliation of the Statement of Net Position to the Balance Sheet

Total fund balance	\$	259,728
Capital assets (net of accumulated depreciation) not reported on the balance sheet		551,722
Compensated absences not reported on the balance sheet		(2,996)
Net pension asset not reported on the balance sheet		230,316
Deferred outflow of resources not reported on the balance sheet		455,869
Deferred inflow of resources not reported on the balance sheet		<u>(557,103)</u>
Total net position	\$	<u><u>937,536</u></u>

See notes to financial statements

Pewaukee Public Library

Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund
Year Ended December 31, 2022

Revenues

Intergovernmental	\$ 1,213,204
Fines	7,609
Donations	41,107
Investment income	338
Miscellaneous	6,500
	<hr/>
Total revenues	1,268,758

Expenditures

Library activities	1,248,514
	<hr/>
Total expenditures	1,248,514
	<hr/>
Net change in fund balance	20,244

Fund Balance, Beginning

239,484

Fund Balance, Ending

\$ 259,728

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, 2022

Net Change in Fund Balance, Total Governmental Fund	\$ 20,244
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 assets expensed in library activities function	125,043
Depreciation is reported in the government-wide statements	(82,893)
Net book value of assets retired	391
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	(247)
Net pension asset	47,921
Deferred outflows of resources related to pensions	146,900
Deferred inflows of resources related to pensions	<u>(146,598)</u>
Change in Net Position of Governmental Activities	<u><u>\$ 110,761</u></u>

Pewaukee Public Library

Index to Notes to Financial Statements

December 31, 2022

	<u>Page</u>
1. Summary of Significant Accounting Policies	10
Reporting Entity	10
Government-Wide and Fund Financial Statements	10
Measurement Focus, Basis of Accounting and Financial Statement Presentation	11
Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity	12
Deposits and Investments	12
Prepaid Items	13
Restricted Assets	13
Capital Assets	13
Compensated Absences	14
Deferred Outflows of Resources	14
Deferred Inflows of Resources	14
Equity Classifications	14
Pension	15
2. Stewardship, Compliance and Accountability	16
Budgetary Information	16
3. Detailed Notes on All Funds	16
Deposits and Investments	16
Receivables	16
Capital Assets	17
Lease	17
4. Other Information	
Employees' Retirement System	18
Commitment and Contingencies	23
Risk Management	24
Governmental Revenue	24
Effect of New Accounting Standards on Current-Period Financial Statements	24

Pewaukee Public Library

Notes to Financial Statements
December 31, 2022

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

In June 2017, the GASB issued Statement No. 87, Leases. This Statement requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right-to-use an underlying asset. Under the Statement, a Lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a Lessor is required to recognize a lease receivable and a deferred inflow of resources, which enhances the relevance and consistency of information about the Library's leasing activities. This standard was implemented January 1, 2022; however, the applicable leases were not material to the 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, 2022

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, 2022

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, 2022

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 \$2,996 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 position/fund 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 position/fund 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, 2022

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

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by 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, 2022

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, 2022. 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, 2022

Capital Assets

Capital asset activity for the year ended December 31, 2022 was as follows:

	2022			
	Beginning Balance	Additions	Deletions	Ending Balance
Government Activities				
Capital assets being depreciated:				
Library collection	\$ 898,219	\$ 105,734	\$ 82,422	\$ 921,531
Equipment	152,093	19,309	5,053	166,349
Total capital assets	1,050,312	125,043	87,475	1,087,880
Less accumulated depreciation for:				
Library collection	(442,029)	(12,876)	(83,179)	(371,726)
Equipment	(99,102)	(70,017)	(4,687)	(164,432)
Total accumulated depreciation	(541,131)	(82,893)	(87,866)	(536,158)
Total governmental activities capital assets, net of depreciation	\$ 509,181	\$ 42,150	\$ (391)	\$ 551,722

Depreciation expense was charged to functions as follows:

Governmental activities:	
Library services	\$ 82,893

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, 2022

Post-Retirement 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>Core Fund Adjustment</u>	<u>Variable Fund Adjustments</u>
Years ended December 31:		
2012	(7.0) %	(7.0) %
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

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 \$32,666 in contributions from the Library. Contribution rates as of December 31, 2022 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Executives and Elected Officials)	6.75 %	6.75 %

Pewaukee Public Library

Notes to Financial Statements
December 31, 2022

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

At December 31, 2022, the Library reported an asset of \$230,316 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2021 and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021. 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 asset was based on the Library's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2021, the Library's proportion was 0.00285745%, which was a decrease of 0.00003454% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the Library recognized pension expense (revenue) of \$(15,197). At December 31, 2022, 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	\$ 382,262	\$ 31,824
Changes in assumptions	43,284	-
Net differences between projected and actual investment earnings on pension plan investments	-	524,859
Changes in proportion and differences between employer contributions and proportionate share of contributions	188	420
Employer contributions subsequent to the measurement date	30,135	-
	<hr/>	<hr/>
Total	<u>\$ 455,869</u>	<u>\$ 557,103</u>

Pewaukee Public Library

Notes to Financial Statements
December 31, 2022

\$30,135 reported as deferred outflows 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
Years ended December 31:	
2023	\$ (11,252)
2024	(64,555)
2025	(28,393)
2026	(27,169)

Actuarial Assumptions

The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2020
Measurement Date of Net Pension Liability (Asset):	December 31, 2021
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 post-retirement 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 post-retirement 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. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, price inflation, mortality and separation rates. The Total Pension Liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the December 31, 2020 actuarial valuation.

Pewaukee Public Library

Notes to Financial Statements
December 31, 2022

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, 2021			
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Global Equities	52	6.8	4.2
Fixed Income	25	4.3	1.8
Inflation Sensitive	19	2.7	0.2
Real Estate	7	5.6	3.0
Private Equity/Debt	12	9.7	7.0
Total Core Fund***	115	6.6	4.0
Variable Fund Asset			
U.S. Equities	70	6.3	3.7
International Equities	30	7.2	4.6
Total Variable Fund	100	6.8	4.2

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

** New England Pension Consultants Long Term US 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, as opposed to a discount rate of 7.0% for the prior year. This single discount rate was based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 1.84%. (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, 2021. 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)	\$ 163,426	\$ (230,316)	\$ (513,737)

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, 2022

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 2022 included in the Statement of Revenues, Expenditures and Changes in Fund Balances is as follows:

City of Pewaukee	\$	840,591
Village of Pewaukee		261,180
County of Waukesha		105,012
Grants		<u>6,421</u>
Total	\$	<u>1,213,204</u>

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 99, *Omnibus 2022*
- Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*

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, 2022

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Intergovernmental:				
County aid	\$ 105,012	\$ 105,012	\$ 105,012	\$ -
City of Pewaukee	840,591	840,591	840,591	-
Village of Pewaukee	261,180	261,180	261,180	-
Grants	2,563	2,563	6,421	3,858
Fines	16,000	16,000	7,609	(8,391)
Donations	-	-	41,107	41,107
Investment income	2,500	2,500	338	(2,162)
Miscellaneous	6,000	6,000	6,500	500
Total revenues	1,233,846	1,233,846	1,268,758	34,912
Expenditures				
Library services:				
Salaries	616,882	616,882	596,684	20,198
Benefits	200,228	200,228	195,438	4,790
Print materials	81,000	81,000	85,463	(4,463)
Nonprint materials	24,000	24,000	19,128	4,872
Digital materials	21,815	21,815	22,346	(531)
Technology	51,933	51,933	59,241	(7,308)
Professional services	48,231	48,231	46,287	1,944
Staff development	3,000	3,000	3,080	(80)
General operations, building maintenance	91,000	91,000	94,521	(3,521)
Utilities	54,613	54,613	58,890	(4,277)
Programs	5,250	5,250	5,922	(672)
Legal	2,000	2,000	2,640	(640)
Grant and donation funded costs	-	-	34,512	(34,512)
Mileage, supplies, other expenditures	23,800	23,800	24,362	(562)
Total expenditures	1,223,752	1,223,752	1,248,514	(24,762)
Excess of revenues over expenditures	10,094	10,094	20,244	10,150
Fund Balance, Beginning	239,484	239,484	239,484	-
Fund Balance, Ending	\$ 249,578	\$ 249,578	\$ 259,728	\$ 10,150

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, 2022

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
12/31/22	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, 2021

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
12/31/22	\$ 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, 2022

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 post-retirement 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 post-retirement 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, May 17, 2023 6:30 PM

1. Call Meeting to Order and Roll Call: 6:35 PM

Members Present: Dale Noll, Karen Wildman, Leslie Miller, Ian Clark, Heather Gergen, and Ann Wright

Others Present: Nan Champe (Library Director)

Members Excused: Lisa Jansen

2. Citizen Comments/Correspondence – none

3. Approval of Consent Agenda

a. Minutes from April 12, 2023 (Regular Board Meeting)

b. Financial Reports

i. GL Budget vs. Actual Library – April 2023

ii. GL Detail Library – April 2023

iii. Payment Approval Report – April 2023

c. Library Monthly Statistics Report through April 2023

d. Director's Report

Motion to approve: Ian Clark motioned to approve the consent agenda.

Second: Leslie Miller

Motion carried

OLD BUSINESS:

NONE

NEW BUSINESS:

4. Election of BOT Officers

Motion to approve: Heather Gergen motioned to elect Leslie Miller as President, Dale Noll as Treasurer and Karen Wildman and Lisa Jansen as Co-Secretaries.

Second: Ann Wright

Motion carried

Discussion: Dale Noll clarified that he has served 2 consecutive 1 year terms as President so is not eligible for re-election. Heather Gergen expressed her opinion that the Village would not look favorably on

the appointment of a Village or City official to a leadership position so requested that the Board avoid the appointment of the Village and City official to an officer position on the Library Board.

5. Closed Session – The Library Board recessed 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.

Motion to go into closed session: Ian Clark motioned to go into closed session @ 6:40 PM

Second: Heather Gergen

Discussion: none

Roll call vote: Dale Noll – Y, Leslie Miller – Y, Heather Gergen – Y, Ian Clark – Y, Karen Wildman – Y, Ann Wright - Y

Motion carried

6. Return to open session to take any necessary action as a result of closed session discussion.

Motion to return to open session: Leslie Miller motioned to return to open session at 6:47 PM

Second: Ann Wright

Discussion: none

Roll call vote: Dale Noll – Y, Leslie Miller – Y, Heather Gergen – Y, Ian Clark – Y, Karen Wildman – Y, Ann Wright - Y

Motion carried

Motion to approve leave of absence: Karen Wildman motioned to approve the leave of absence for Barb Cavallo through August 19, 2023.

Second: Leslie Miller

Discussion: none

Motion carried

11. ADJOURNMENT

Motion to approve: Ann Wright motioned to adjourn at 6:50 PM

Motion carried

NEXT MEETING: Wednesday, June 21, 2023, at 6:30 PM

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

DRAFT

End.GLPeriod = 523

Account Number	Account Title	YTD	Budget	Variance	% Budget
900 - LIBRARY FUND					
900-00-43790-000-000	COUNTY LIBRARY AIDS(R)	(60,551.95)	(112,141.00)	(51,589.05)	54.00%
900-00-46710-000-000	LIBRARY FINES(R)	(3,800.06)	(10,136.00)	(6,335.94)	37.49%
900-00-48110-000-000	INTEREST INCOME(R)	(833.95)	(167.00)	666.95	499.37%
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)	(12,590.00)	0.00	12,590.00	100.00%
900-00-48500-000-100	MISC REVENUES(R)	(2,122.58)	(5,907.00)	(3,784.42)	35.93%
900-00-48500-000-200	DESIGNATED GRANTS(R)	0.00	(3,101.00)	(3,101.00)	0.00%
900-00-49000-000-000	CITY CONTRIBUTION PAYMENTS(R)	(435,897.52)	(871,795.00)	(435,897.48)	50.00%
900-00-49001-000-000	VILLAGE CONTRIBUTION PAYMENTS(R)	(109,476.69)	(262,744.00)	(153,267.31)	41.67%
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	0.00	0.00	100.00%
Total: Revenue		(625,272.75)	(1,265,991.00)	(640,718.25)	
900-00-55110-000-110	LIBRARY SALARIES & WAGES(E)	245,303.45	636,565.00	391,261.55	38.54%
900-00-55110-000-130	LIBRARY FRINGE BENEFITS(E)	85,850.16	212,484.00	126,633.84	40.40%
900-00-55110-000-140	LIBRARY-SUBSCRIPTIONS(E)	1,858.18	7,000.00	5,141.82	26.55%
900-00-55110-000-141	LIBRARY-PRINTED MATERIALS(E)	28,583.07	73,000.00	44,416.93	39.15%
900-00-55110-000-142	LIBRARY-NON-PRINT MATERIALS(E)	4,708.24	24,000.00	19,291.76	19.62%
900-00-55110-000-143	LIBRARY-TECHNOLOGY(E)	37,346.59	50,040.00	12,693.41	74.63%
900-00-55110-000-144	LIBRARY-MILEAGE, SUPPLIES, ETC(E)	12,120.79	21,550.00	9,429.21	56.24%
900-00-55110-000-146	LIBRARY-STAFF DEVELOPMENT(E)	234.00	3,000.00	2,766.00	7.80%
900-00-55110-000-150	LIBRARY FISCAL AGENT/INS CHGS(E)	30,875.66	45,952.00	15,076.34	67.19%
900-00-55110-000-310	LIBRARY-BUILDING MAINTENANCE(E)	39,383.59	89,652.00	50,268.41	43.93%
900-00-55110-000-311	LIBRARY-UTILITIES(E)	18,581.95	55,645.00	37,063.05	33.39%
900-00-55110-000-312	LIBRARY-DIGITAL MATERIALS(E)	17,430.64	23,000.00	5,569.36	75.79%
900-00-55110-000-313	LIBRARY-PROGRAMS(E)	1,866.99	5,250.00	3,383.01	35.56%
900-00-55110-000-400	LEGAL COUNSEL-LIBRARY ATTORNEY(E)	3,465.00	2,000.00	(1,465.00)	173.25%
900-00-55110-000-450	GRANT FUNDED EXPENSE(E)	2,000.00	0.00	(2,000.00)	100.00%
900-00-55110-000-500	DONATION FUNDED EXPENSE(E)	7,652.90	0.00	(7,652.90)	100.00%

End.GLPeriod = 523

Account Number	Account Title	YTD	Budget	Variance	% Budget
900-00-57610-000-000	LIBRARY OUTLAY(E)	0.00	0.00	0.00	100.00%
Total: Expenditure		<u>537,261.21</u>	<u>1,249,138.00</u>	<u>711,876.79</u>	
Total: 900 - LIBRARY FUND		<u>(88,011.54)</u>	<u>(16,853.00)</u>	<u>71,158.54</u>	
Total:		<u>(88,011.54)</u>	<u>(16,853.00)</u>	<u>71,158.54</u>	

End.GLPeriod 523 AND Start.GLPeriod 0523 AND End.GLPeriod 0523

Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
900 - LIBRARY FUND							
900-00-46710-000-000 - LIBRARY FINES							
05/01/2023	4007207-1	CR	LIBRARY FINES - LIBRARY 05.01.23			.00	-131.90
05/08/2023	4007545-1	CR	LIBRARY FINES - LIBRARY 05.08.23			.00	-69.30
05/15/2023	4007611-1	CR	LIBRARY FINES - LIBRARY 05.15.23			.00	-363.25
05/30/2023	6000765-1	CR	LIBRARY FINES-5.22.23 - LIBRARY			.00	-169.95
05/30/2023	6000766-1	CR	LIBRARY FINES - LIBRARY			.00	-42.60
900-00-46710-000-000 - LIBRARY FINES						.00	-777.00
900-00-48500-000-100 - MISC REVENUES							
05/01/2023	4007207-2	CR	BOOK REPLACEMENT - LIBRARY 05.01.23			.00	-24.50
05/01/2023	4007207-3	CR	ROOM RENTAL-PINEVIEW CONDO ASSOC - LIBRARY 05.01.23			.00	-30.00
05/01/2023	4007207-4	CR	NEW CARDS - LIBRARY 05.01.23			.00	-2.00
05/01/2023	4007207-5	CR	COPIES - LIBRARY 05.01.23			.00	-151.90
05/08/2023	4007545-2	CR	NEW CARDS - LIBRARY 05.08.23			.00	-2.00
05/15/2023	4007611-2	CR	BOOK REPLACEMENT - LIBRARY 05.15.23			.00	-35.00
05/15/2023	4007611-3	CR	NEW CARDS - LIBRARY 05.15.23			.00	-3.00
05/15/2023	4007611-4	CR	COPIES - LIBRARY 05.15.23			.00	-67.30
05/30/2023	6000765-2	CR	LIBRARY MISC REVENUES-5.22.23 - LIBRARY			.00	-42.30
05/30/2023	6000766-2	CR	LIBRARY MISC REVENUES - LIBRARY			.00	-15.60
900-00-48500-000-100 - MISC REVENUES						.00	-373.60
900-00-49000-000-000 - CITY CONTRIBUTION PAYMENTS							
05/22/2023	4007658-1	CR	CITY CONTRIBUTIONS-JUNE 2023 - CITY OF PEWAUKEE			.00	-72,649.58
900-00-49000-000-000 - CITY CONTRIBUTION PAYMENTS						.00	-72,649.58
900-00-49001-000-000 - VILLAGE CONTRIBUTION PAYMENTS							

End.GLPeriod 523 AND Start.GLPeriod 0523 AND End.GLPeriod 0523

Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
05/31/2023	1-2	JE	LIBRARY CONTRIBUTION			.00	-21,895.33
900-00-49001-000-000 - VILLAGE CONTRIBUTION PAYMENTS						.00	-21,895.33
900-00-55110-000-110 - LIBRARY SALARIES & WAGES							
05/12/2023	14-1	PC	PAYROLL TRANS FOR 5/7/2023 PAY PERIOD			21,897.53	.00
05/26/2023	69-1	PC	PAYROLL TRANS FOR 5/21/2023 PAY PERIOD			23,205.82	.00
900-00-55110-000-110 - LIBRARY SALARIES & WAGES						45,103.35	.00
900-00-55110-000-130 - LIBRARY FRINGE BENEFITS							
05/12/2023	5-1	PB	PAYROLL TRANS FOR 5/7/2023 PAY PERIOD			2,744.36	.00
05/26/2023	31-1	PB	PAYROLL TRANS FOR 5/21/2023 PAY PERIOD			12,921.11	.00
900-00-55110-000-130 - LIBRARY FRINGE BENEFITS						15,665.47	.00
900-00-55110-000-140 - LIBRARY-SUBSCRIPTIONS							
04/23/2023	448-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			125.00	.00
900-00-55110-000-140 - LIBRARY-SUBSCRIPTIONS						125.00	.00
900-00-55110-000-141 - LIBRARY-PRINTED MATERIALS							
04/03/2023	151-1	AP	BAKER & TAYLOR BOOKS			199.00	.00
04/03/2023	156-1	AP	BAKER & TAYLOR BOOKS			322.57	.00
04/03/2023	158-1	AP	BAKER & TAYLOR BOOKS			106.71	.00
04/03/2023	160-1	AP	BAKER & TAYLOR BOOKS			161.44	.00
04/05/2023	169-1	AP	BAKER & TAYLOR BOOKS			146.05	.00
04/06/2023	171-1	AP	BAKER & TAYLOR BOOKS			263.70	.00
04/07/2023	148-1	AP	BAKER & TAYLOR BOOKS			285.60	.00
04/10/2023	166-1	AP	BAKER & TAYLOR BOOKS			11.19	.00
04/10/2023	162-1	AP	BAKER & TAYLOR BOOKS			194.21	.00
04/11/2023	182-1	AP	BAKER & TAYLOR BOOKS			61.01	.00

End.GLPeriod 523 AND Start.GLPeriod 0523 AND End.GLPeriod 0523

Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
04/11/2023	184-1	AP	BAKER & TAYLOR BOOKS			323.19	.00
04/11/2023	186-1	AP	BAKER & TAYLOR BOOKS			423.59	.00
04/11/2023	179-1	AP	BAKER & TAYLOR BOOKS			61.49	.00
04/13/2023	191-1	AP	BAKER & TAYLOR BOOKS			159.44	.00
04/13/2023	193-1	AP	BAKER & TAYLOR BOOKS			31.91	.00
04/14/2023	91-1	AP	AMAZON CAPITAL SERVICES, INC.			24.99	.00
04/15/2023	90-1	AP	AMAZON CAPITAL SERVICES, INC.			50.68	.00
04/17/2023	197-1	AP	BAKER & TAYLOR BOOKS			62.71	.00
04/18/2023	195-1	AP	BAKER & TAYLOR BOOKS			163.63	.00
04/19/2023	153-1	AP	BAKER & TAYLOR BOOKS			308.05	.00
04/20/2023	176-1	AP	BAKER & TAYLOR BOOKS			114.15	.00
04/20/2023	188-1	AP	BAKER & TAYLOR BOOKS			58.32	.00
04/20/2023	202-1	AP	BAKER & TAYLOR BOOKS			254.76	.00
04/20/2023	204-1	AP	BAKER & TAYLOR BOOKS			422.56	.00
04/21/2023	206-1	AP	BAKER & TAYLOR BOOKS			365.39	.00
04/21/2023	173-1	AP	BAKER & TAYLOR BOOKS			569.27	.00
04/23/2023	143-1	AP	AMAZON CAPITAL SERVICES, INC.			20.46	.00
04/24/2023	211-1	AP	BAKER & TAYLOR BOOKS			66.05	.00
04/25/2023	290-1	AP	AMAZON CAPITAL SERVICES, INC.			17.96	.00
04/26/2023	199-1	AP	BAKER & TAYLOR BOOKS			120.63	.00
04/26/2023	208-1	AP	BAKER & TAYLOR BOOKS			206.63	.00
04/28/2023	295-1	AP	BAKER & TAYLOR BOOKS			34.33	.00
05/01/2023	343-1	AP	CENTER POINT LARGE PRINT			49.14	.00
05/05/2023	447-1	AP	CAVENDISH SQUARE PUBLISHING			204.44	.00

End.GLPeriod 523 AND Start.GLPeriod 0523 AND End.GLPeriod 0523

Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
05/16/2023	422-1	AP	AMAZON CAPITAL SERVICES, INC.			31.72	.00
900-00-55110-000-141 - LIBRARY-PRINTED MATERIALS						5,896.97	.00
900-00-55110-000-142 - LIBRARY-NON-PRINT MATERIALS							
04/10/2023	272-1	AP	BLACKSTONE PUBLISHING			112.02	.00
04/11/2023	217-1	AP	MIDWEST TAPE			23.24	.00
04/11/2023	218-1	AP	MIDWEST TAPE			14.99	.00
04/11/2023	219-1	AP	MIDWEST TAPE			52.48	.00
04/11/2023	220-1	AP	MIDWEST TAPE			26.24	.00
04/11/2023	221-1	AP	MIDWEST TAPE			22.49	.00
04/11/2023	222-1	AP	MIDWEST TAPE			22.49	.00
04/12/2023	216-1	AP	MIDWEST TAPE			11.99	.00
04/14/2023	223-1	AP	MIDWEST TAPE			53.22	.00
04/14/2023	224-1	AP	MIDWEST TAPE			18.99	.00
04/14/2023	225-1	AP	MIDWEST TAPE			18.74	.00
04/24/2023	226-1	AP	MIDWEST TAPE			14.99	.00
04/24/2023	227-1	AP	MIDWEST TAPE			41.98	.00
04/24/2023	228-1	AP	MIDWEST TAPE			47.98	.00
04/24/2023	229-1	AP	MIDWEST TAPE			44.97	.00
04/24/2023	230-1	AP	MIDWEST TAPE			11.24	.00
04/24/2023	231-1	AP	MIDWEST TAPE			14.39	.00
04/25/2023	383-1	AP	BLACKSTONE PUBLISHING			139.80	.00
04/28/2023	384-1	AP	BLACKSTONE PUBLISHING			38.95	.00
04/28/2023	232-1	AP	MIDWEST TAPE			11.99	.00
04/28/2023	233-1	AP	MIDWEST TAPE			15.74	.00

End.GLPeriod 523 AND Start.GLPeriod 0523 AND End.GLPeriod 0523

Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
04/28/2023	234-1	AP	MIDWEST TAPE			14.99	.00
04/28/2023	235-1	AP	MIDWEST TAPE			44.98	.00
04/28/2023	236-1	AP	MIDWEST TAPE			21.74	.00
04/28/2023	237-1	AP	MIDWEST TAPE			22.49	.00
04/28/2023	238-1	AP	MIDWEST TAPE			12.79	.00
04/28/2023	239-1	AP	MIDWEST TAPE			14.99	.00
04/28/2023	240-1	AP	MIDWEST TAPE			7.49	.00
04/28/2023	241-1	AP	MIDWEST TAPE			7.49	.00
900-00-55110-000-142 - LIBRARY-NON-PRINT MATERIALS						905.88	.00
900-00-55110-000-143 - LIBRARY-TECHNOLOGY							
04/30/2023	319-1	AP	TAYLOR COMPUTER SERVICES, INC			328.70	.00
04/30/2023	453-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			6.00	.00
05/05/2023	450-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			1.50	.00
900-00-55110-000-143 - LIBRARY-TECHNOLOGY						336.20	.00
900-00-55110-000-144 - LIBRARY-MILEAGE, SUPPLIES, ETC							
04/03/2023	152-1	AP	BAKER & TAYLOR BOOKS			1.99	.00
04/03/2023	157-1	AP	BAKER & TAYLOR BOOKS			3.23	.00
04/03/2023	159-1	AP	BAKER & TAYLOR BOOKS			1.07	.00
04/03/2023	161-1	AP	BAKER & TAYLOR BOOKS			1.61	.00
04/05/2023	170-1	AP	BAKER & TAYLOR BOOKS			1.46	.00
04/06/2023	172-1	AP	BAKER & TAYLOR BOOKS			2.64	.00
04/07/2023	149-1	AP	BAKER & TAYLOR BOOKS			35.42	.00
04/07/2023	150-1	AP	BAKER & TAYLOR BOOKS			2.86	.00
04/10/2023	167-1	AP	BAKER & TAYLOR BOOKS			.99	.00

End.GLPeriod 523 AND Start.GLPeriod 0523 AND End.GLPeriod 0523

Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
04/10/2023	168-1	AP	BAKER & TAYLOR BOOKS			.11	.00
04/10/2023	163-1	AP	BAKER & TAYLOR BOOKS			1.94	.00
04/10/2023	164-1	AP	BAKER & TAYLOR BOOKS			20.57	.00
04/11/2023	183-1	AP	BAKER & TAYLOR BOOKS			.61	.00
04/11/2023	185-1	AP	BAKER & TAYLOR BOOKS			3.23	.00
04/11/2023	187-1	AP	BAKER & TAYLOR BOOKS			4.24	.00
04/11/2023	180-1	AP	BAKER & TAYLOR BOOKS			.61	.00
04/13/2023	192-1	AP	BAKER & TAYLOR BOOKS			1.59	.00
04/13/2023	194-1	AP	BAKER & TAYLOR BOOKS			.32	.00
04/17/2023	198-1	AP	BAKER & TAYLOR BOOKS			.63	.00
04/18/2023	196-1	AP	BAKER & TAYLOR BOOKS			1.64	.00
04/19/2023	154-1	AP	BAKER & TAYLOR BOOKS			3.08	.00
04/19/2023	155-1	AP	BAKER & TAYLOR BOOKS			16.83	.00
04/20/2023	177-1	AP	BAKER & TAYLOR BOOKS			1.14	.00
04/20/2023	178-1	AP	BAKER & TAYLOR BOOKS			7.92	.00
04/20/2023	189-1	AP	BAKER & TAYLOR BOOKS			.58	.00
04/20/2023	190-1	AP	BAKER & TAYLOR BOOKS			9.24	.00
04/20/2023	203-1	AP	BAKER & TAYLOR BOOKS			2.55	.00
04/20/2023	205-1	AP	BAKER & TAYLOR BOOKS			4.23	.00
04/21/2023	207-1	AP	BAKER & TAYLOR BOOKS			3.65	.00
04/21/2023	174-1	AP	BAKER & TAYLOR BOOKS			8.91	.00
04/21/2023	175-1	AP	BAKER & TAYLOR BOOKS			5.69	.00
04/23/2023	142-1	AP	AMAZON CAPITAL SERVICES, INC.			26.49	.00
04/24/2023	212-1	AP	BAKER & TAYLOR BOOKS			.66	.00

End.GLPeriod 523 AND Start.GLPeriod 0523 AND End.GLPeriod 0523

Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
04/26/2023	200-1	AP	BAKER & TAYLOR BOOKS			1.21	.00
04/26/2023	201-1	AP	BAKER & TAYLOR BOOKS			8.03	.00
04/26/2023	209-1	AP	BAKER & TAYLOR BOOKS			11.88	.00
04/26/2023	210-1	AP	BAKER & TAYLOR BOOKS			2.07	.00
04/28/2023	296-1	AP	BAKER & TAYLOR BOOKS			.99	.00
04/28/2023	297-1	AP	BAKER & TAYLOR BOOKS			.34	.00
05/01/2023	289-1	AP	AMAZON CAPITAL SERVICES, INC.			52.60	.00
05/02/2023	424-1	AP	AMAZON CAPITAL SERVICES, INC.			15.98	.00
05/03/2023	363-1	AP	JAMES IMAGING SYSTEMS INC			849.84	.00
05/05/2023	461-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			75.00	.00
05/08/2023	425-1	AP	AMAZON CAPITAL SERVICES, INC.			77.99	.00
900-00-55110-000-144 - LIBRARY-MILEAGE, SUPPLIES, ETC						1,273.66	.00
900-00-55110-000-146 - LIBRARY-STAFF DEVELOPMENT							
04/12/2023	514-1	AP	ACH NORTH SHORE BANK CREDIT CARD			7.00	.00
05/01/2023	257-1	AP	PROHEALTH MEDICAL GROUP			35.00	.00
900-00-55110-000-146 - LIBRARY-STAFF DEVELOPMENT						42.00	.00
900-00-55110-000-150 - LIBRARY FISCAL AGENT/INS CHGS							
04/29/2023	356-1	AP	BAKER TILLY US, LLP			1,527.00	.00
900-00-55110-000-150 - LIBRARY FISCAL AGENT/INS CHGS						1,527.00	.00
900-00-55110-000-310 - LIBRARY-BUILDING MAINTENANCE							
04/01/2023	380-1	AP	JANI-KING OF MILWAUKEE			2,675.91	.00
04/17/2023	350-1	AP	JF AHERN COMPANY			652.00	.00
04/18/2023	258-1	AP	BATZNER PEST CONTROL INC			103.40	.00
04/20/2023	145-1	AP	AMAZON CAPITAL SERVICES, INC.			240.31	.00

End.GLPeriod 523 AND Start.GLPeriod 0523 AND End.GLPeriod 0523

Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
04/30/2023	391-1	AP	ZIMMERMAN ARCHITECTURAL STUDIOS, INC			680.00	.00
05/01/2023	364-1	AP	KUJAWA ENTERPRISES INC			1,971.25	.00
05/01/2023	381-1	AP	JANI-KING OF MILWAUKEE			2,675.91	.00
900-00-55110-000-310 - LIBRARY-BUILDING MAINTENANCE						8,998.78	.00
900-00-55110-000-311 - LIBRARY-UTILITIES							
04/01/2023	458-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			341.11	.00
04/07/2023	13-1	AP	ACH PEWAUKEE UTILITY			944.31	.00
04/07/2023	14-1	AP	ACH PEWAUKEE UTILITY			328.54	.00
04/07/2023	15-1	AP	ACH PEWAUKEE UTILITY			177.00	.00
04/17/2023	449-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			222.94	.00
05/08/2023	402-1	AP	ACH WE ENERGIES			3,047.95	.00
05/08/2023	403-1	AP	ACH WE ENERGIES			280.14	.00
900-00-55110-000-311 - LIBRARY-UTILITIES						5,341.99	.00
900-00-55110-000-312 - LIBRARY-DIGITAL MATERIALS							
04/30/2023	390-1	AP	MIDWEST TAPE - HOOPLA			529.64	.00
900-00-55110-000-312 - LIBRARY-DIGITAL MATERIALS						529.64	.00
900-00-55110-000-313 - LIBRARY-PROGRAMS							
04/11/2023	459-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			6.25	.00
04/11/2023	460-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			9.60	.00
04/18/2023	146-1	AP	AMAZON CAPITAL SERVICES, INC.			26.99	.00
04/18/2023	454-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			50.00	.00
04/18/2023	455-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			50.00	.00
04/20/2023	456-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			87.01	.00
04/23/2023	144-1	AP	AMAZON CAPITAL SERVICES, INC.			17.99	.00

End.GLPeriod 523 AND Start.GLPeriod 0523 AND End.GLPeriod 0523

Date	Ref#	Journal	Description	Activity	Job	Debit	Credit
04/25/2023	291-1	AP	AMAZON CAPITAL SERVICES, INC.			37.98	.00
04/26/2023	452-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			5.99	.00
05/04/2023	423-1	AP	AMAZON CAPITAL SERVICES, INC.			46.77	.00
05/04/2023	420-1	AP	AMAZON CAPITAL SERVICES, INC.			123.21	.00
05/04/2023	421-1	AP	AMAZON CAPITAL SERVICES, INC.			65.57	.00
900-00-55110-000-313 - LIBRARY-PROGRAMS						527.36	.00
900-00-55110-000-500 - DONATION FUNDED EXPENSE							
04/03/2023	165-1	AP	BAKER & TAYLOR BOOKS			71.31	.00
04/07/2023	271-1	AP	NELSON, KELLY			9.99	.00
04/07/2023	457-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			18.46	.00
04/10/2023	181-1	AP	BAKER & TAYLOR BOOKS			95.14	.00
04/12/2023	451-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			1,000.00	.00
04/21/2023	463-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			500.00	.00
04/24/2023	253-1	AP	ZIMMERMANN, JANICE			776.00	.00
04/26/2023	462-1	AP	NORTH SHORE BANK CARDMEMBER SERVICE			35.00	.00
900-00-55110-000-500 - DONATION FUNDED EXPENSE						2,505.90	.00
Total:						88,779.20	-95,695.51

Payment Approvals

June 05, 2023 03:30 PM

GeneralLedgerPeriod.GLPeriod 523 AND APInvoiceApprovalDepartment.DepartmentName LIBRARY AND Start.GLPeriod 523 AND End.GLPeriod 523

Vendor	Invoice Number	Description	Invoice Amount	Invoice Date	Status
AMAZON CAPITAL SERVICES, INC.					
Approved					
23	1PLN-WVMV-FM4K	LIBRARY/WOMENS CLUB JUV PROGRAMMING PRIZES	106.89	05/13/2023	Approved
23	11YM-Q6HL-19KC	LIBRARY/WOMENS CLUB JUV PROGRAM PRIZES	39.98	05/11/2023	Approved
23	1XL4-643Y-1RNJ	LIBRARY/OFFICE SUPPLIES - STICKER REMOVER FOR PROCESSING	86	05/11/2023	Approved
23	1YMC-MNF7-66XP	LIBRARY/OFFICE SUPPLIES - SIGN HOLDERS FOR DOORS	52.24	05/11/2023	Approved
23	1QRP-1PGM-1QYH	LIBRARY/OFFICE SUPPLIES - DRUM UNIT FOR PRINTER	77.99	05/08/2023	Approved
23	17FV-KPFK-9Q1F	LIBRARY/YA PROGRAMMING SUPPLIES	123.21	05/04/2023	Approved
23	1M7M-RD7J-6MJ6		46.77	05/04/2023	Approved

LIBRARY/ADULT PROGRAMMING SUPPLIES

23	IDFY-GX1D-4R43		65.57	05/04/2023	Approved
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LIBRARY/YA PROGRAMMING SUPPLIES

23	1PCL-H3YX-4W94		15.98	05/02/2023	Approved
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LIBRARY/OFFICE SUPPLIES - MAGNETIC TAPE FOR BOOKENDS

23	1DK9-VLNH-1R6K		52.6	05/01/2023	Approved
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LIBRARY/OFFICE SUPPLIES - CARDSTOCK

23	1GKQ-V9LT-JNJM	LIBRARY/3 ADULT FIC	31.72	05/16/2023	Approved
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23	1DLL-PKPV-XJFY	LIBRARY/1 ADULT NON FIC	17.96	04/25/2023	Approved
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**AMAZON CAPITAL SERVICES,
INC.**

716.91

BAKER & TAYLOR BOOKS

Approved

78	2037512583	LIBRARY/FREIGHT CHARGE	4.09	05/16/2023	Approved
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78	2037512583	LIBRARY/PROCESSING	23.76	05/16/2023	Approved
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78	2037512583	LIBRARY/32 JUV PIC BKS	409.45	05/16/2023	Approved
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78	2037475854	LIBRARY/FREIGHT CHARGE	0.39	05/02/2023	Approved
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78	2037475854	LIBRARY/PROCESSING	0.99	05/02/2023	Approved
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78	2037475854	LIBRARY/6 YA BKS	38.58	05/02/2023	Approved
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78	2037489865	LIBRARY/FREIGHT CHARGE	2.65	05/01/2023	Approved
78	2037489865	LIBRARY/PROCESSING	36.74	05/01/2023	Approved
78	2037489865	LIBRARY/28 YA BKS	265.17	05/01/2023	Approved
78	2037486768	LIBRARY/FREIGHT CHARGE	0.76	05/02/2023	Approved
78	2037486768	LIBRARY/PROCESSING	9.13	05/02/2023	Approved
78	2037486768	LIBRARY/8 YA BKS	75.8	05/02/2023	Approved
78	2037475791	LIBRARY/FREIGHT CHARGE	2.58	05/02/2023	Approved
78	2037475791	LIBRARY/PROCESSING	23.98	05/02/2023	Approved
78	2037475791	LIBRARY/24 YA BKS	258.27	05/02/2023	Approved
78	2037501805	LIBRARY/FREIGHT CHARGE	0.79	05/02/2023	Approved
78	2037501805	LIBRARY/8 REPL ACCT BKS	79.37	05/02/2023	Approved
78	2037531277	LIBRARY/FREIGHT CHARGE	2.32	05/15/2023	Approved
78	2037531277	LIBRARY/16 REPL ACCT BKS	231.87	05/15/2023	Approved
78	2037527783	LIBRARY/FREIGHT CHARGE	0.84	05/11/2023	Approved
78	2037527783	LIBRARY/6 REPL ACCT BKS	83.8	05/11/2023	Approved
78	2037494407	LIBRARY/FREIGHT CHARGE	2.18	05/01/2023	Approved
78	2037494407	LIBRARY/PROCESSING	0.99	05/01/2023	Approved
78	2037494407	LIBRARY/11 JUV BKS	218.49	05/01/2023	Approved

78	2037522117	LIBRARY/FREIGHT CHARGE	0.16	05/10/2023	Approved
78	2037522117	LIBRARY/1 ADULT SCI FI	15.68	05/10/2023	Approved
78	2037525608	LIBRARY/FREIGHT CHARGE	5.47	05/11/2023	Approved
78	2037525608	LIBRARY/32 ADULT NON FIC	546.59	05/11/2023	Approved
78	2037505764	LIBRARY/FREIGHT CHARGE	0.63	05/02/2023	Approved
78	2037505764	LIBRARY/4 ADULT NON FIC	63.26	05/02/2023	Approved
78	2037506146	LIBRARY/FREIGHT CHARGE	1.63	05/03/2023	Approved
78	2037506146	LIBRARY/10 ADULT NON FIC	163.46	05/03/2023	Approved
78	2037506042	LIBRARY/4 ADULT NON FIC	76.36	05/03/2023	Approved
78	2037499498	LIBRARY/FREIGHT CHARGE	4.69	05/02/2023	Approved
78	2037499498	LIBRARY/27 ADULT NON FIC	469.28	05/02/2023	Approved
78	2037514538	LIBRARY/FREIGHT CHARGE	2.43	05/08/2023	Approved
78	2037514538	LIBRARY/16 ADULT FICTION BKS	242.7	05/08/2023	Approved
78	2037498226	LIBRARY/FREIGHT CHARGE	4.66	05/01/2023	Approved
78	2037498226	LIBRARY/28 ADULT FIC	465.6	05/01/2023	Approved
78	2037475824	LIBRARY/PROCESSING	8.03	04/26/2023	Approved

78	2037475824	LIBRARY/FREIGHT CHARGE	1.21	04/26/2023	Approved
78	2037475824	LIBRARY/10 YA BKS	120.63	04/26/2023	Approved
78	2037475856	LIBRARY/FREIGHT CHARGE	2.55	04/20/2023	Approved
78	2037475856	LIBRARY/20 REPL ACCT BKS	254.76	04/20/2023	Approved
78	2037483769	LIBRARY/FREIGHT CHARGE	2.07	04/26/2023	Approved
78	2037483769	LIBRARY/PROCESSING	11.88	04/26/2023	Approved
78	2037483769	LIBRARY/14 JUV PIC BKS	206.63	04/26/2023	Approved
78	2037446090	LIBRARY/FREIGHT CHARGE	5.69	04/21/2023	Approved
78	2037446090	LIBRARY/PROCESSING	8.91	04/21/2023	Approved
78	2037446090	LIBRARY/44 JUV BKS	569.27	04/21/2023	Approved
78	2037484761	LIBRARY/FREIGHT CHARGE	0.66	04/24/2023	Approved
78	2037484761	LIBRARY/4 ADULT SCI FI	66.05	04/24/2023	Approved

BAKER & TAYLOR BOOKS

5093.93

BAKER TILLY US, LLP

Approved

5733	BT2404307-LIB		1527	04/29/2023	Approved
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LIBRARY/AUDIT SERVICES ENDING APRIL 30,2023

BAKER TILLY US, LLP

1527

BATZNER PEST CONTROL INC

Approved

7070 45004877 LIBRARY/PEST MGMT MAY 2023 103.4 05/11/2023 Approved

BATZNER PEST CONTROL INC

103.4

CAVENDISH SQUARE PUBLISHING

Approved

8097 CAL342090I LIBRARY/JUV-CULTURES OF THE WORLD SET 204.44 05/05/2023 Approved

**CAVENDISH SQUARE
PUBLISHING**

204.44

CENTER POINT LARGE PRINT

Approved

3552 2011559 LIBRARY/2 LG PRINT BOOKS 49.14 05/01/2023 Approved

CENTER POINT LARGE PRINT

49.14

JAMES IMAGING SYSTEMS INC

Approved

6332 33982276 LIBRARY/MONTHLY COPIER LEASE/MAY 2023 849.84 05/03/2023 Approved

JAMES IMAGING SYSTEMS INC

849.84

JANI-KING OF MILWAUKEE

Approved

12411 MIL04230396 LIBRARY/JANITORIAL SVC APRIL 2023 2675.91 04/01/2023 Approved

JANI-KING OF MILWAUKEE

2675.91

KUJAWA ENTERPRISES INC

Approved

6819	204890	LIBRARY/LANDSCAPE MNT - MAY 2023	1971.25	05/01/2023	Approved
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KUJAWA ENTERPRISES INC

1971.25

MIDWEST TAPE**Approved**

548	503779505	LIBRARY/1 ADULT CDS	13.59	05/12/2023	Approved
548	503779507	LIBRARY/3 ADULT DVD	69.77	05/12/2023	Approved
548	503779508	LIBRARY/ 1 ADULT CD	10.99	05/12/2023	Approved
548	503779861	LIBRARY/JUVENILE 1 DVD	14.99	05/12/2023	Approved
548	503779509	LIBRARY/5 ADULT DVD	104.2	05/12/2023	Approved
548	503779860	LIBRARY/1 ADULT DVD	29.99	05/12/2023	Approved
548	503730054	LIBRARY/3 ADULT DVD	61.47	05/02/2023	Approved
548	503758937	LIBRARY/ADULT 2 DVDS	29.98	05/08/2023	Approved
548	503758935	LIBRARY/4 ADULT DVD	97.46	05/08/2023	Approved
548	503758939	LIBRARY/JUVENILE 2 DVD	26.23	05/08/2023	Approved
548	503758938	LIBRARY/1 ADULT DVD	16.49	05/08/2023	Approved
548	503712219	LIBRARY/ 1 ADULT CD	12.79	04/28/2023	Approved
548	503712218	LIBRARY/1 ADULT DVD	22.49	04/28/2023	Approved
548	503712217	LIBRARY/ADULT 1 DVDS	21.74	04/28/2023	Approved
548	503712216	LIBRARY/ADULT 2 DVDS	44.98	04/28/2023	Approved

548	503712362	LIBRARY/JUVENILE 1 DVD	7.49	04/28/2023	Approved
548	503712215	LIBRARY/1 ADULT DVD	14.99	04/28/2023	Approved
548	503712361	LIBRARY/JUVENILE 1 DVD	7.49	04/28/2023	Approved
548	503712214	LIBRARY/1 ADULT DVD	15.74	04/28/2023	Approved
548	503712360	LIBRARY/JUVENILE 1 DVD	14.99	04/28/2023	Approved
548	503712212	LIBRARY/ 1 ADULT CD	11.99	04/28/2023	Approved
548	503691052	LIBRARY/ADULT 3 DVDS	44.97	04/24/2023	Approved
548	503691051	LIBRARY/2 ADULT DVD	47.98	04/24/2023	Approved
548	503691054	LIBRARY/ 1 JUV CD	14.39	04/24/2023	Approved
548	503691050	LIBRARY/ADULT 2 DVDS	41.98	04/24/2023	Approved
548	503691053	LIBRARY/JUVENILE 1 DVD	11.24	04/24/2023	Approved
548	503690599	LIBRARY/1 ADULT DVD	14.99	04/24/2023	Approved
MIDWEST TAPE			825.4		
MIDWEST TAPE - HOOPLA					
Approved					
12821	503722528	LIBRARY/HOOPLA ENDING 4-30-2023	529.64	04/30/2023	Approved
MIDWEST TAPE - HOOPLA			529.64		
NELSON, KELLY					
Approved					
10248	04072023		9.99	04/07/2023	Approved

LIBRARY/FRIENDS ADULT MEMORY CAFE

NELSON, KELLY

9.99

NORTH SHORE BANK CARDMEMBER SERVICE

Approved

8349	51686709006	LIBRARY/CHILDREN'S PROGRAM_TINY ART SHOW	50	04/18/2023	Approved
8349	51686709006	LIBRARY/ADULT PROGRAM_TINY ART SHOW	50	04/18/2023	Approved
8349	05052023	LIBRARY/LATER/FRGN TRANS FEE	1.5	05/05/2023	Approved
8349	0077052041723	LIBRARY/SPECTRUM/INTERNET 4/17/2023-5/16/2023	222.94	04/17/2023	Approved
8349	4712415198	LIBRARY/GOOGLE/WORKSPACE FEB	6	04/30/2023	Approved
8349	001008FI2DMVYD4X 40	LIBRARY/BUSINESS JOURNAL/ANNUAL SUBSCRIPTION	125	04/23/2023	Approved
8349	POS-96891	LIBRARY/FRIENDS/EXPLORE PASS_BETTY BRINN	500	04/21/2023	Approved
8349	7252	LIBRARY/TELEPHONE MARCH/DATACOMM PLUS	341.11	04/01/2023	Approved
8349	2403459		1000	04/12/2023	Approved

LIBRARY/FRIENDS/EXPLORE PASS_ZOO

8349 E929F03F-0003 75 05/05/2023 Approved

LIBRARY/SOFTWARE SOCIAL MEDIA SCHEDULING_LATER

8349 LEGO0000957121 35 04/26/2023 Approved

LIBRARY/JUV KIWANIS/GIFT CARD

8349 757 9.6 04/11/2023 Approved

LIBRARY/YOUTH PROGRAM SUPPLIES_STAMPS MYSTERY MAIL

8349 540055AOAC28BE0B 87.01 04/20/2023 Approved

LIBRARY/YA PROGRAMMING/MEIJER

8349 7390032800404327007 6.25 04/11/2023 Approved
154

LIBRARY/ADULT/PROGRAM SUPPLIES

8349 31553315999999533 5.99 04/26/2023 Approved

LIBRARY/ADULT/PROGRAM REFRESHMENTS

8349 707083 18.46 04/07/2023 Approved

LIBRARY/ADULT FRIENDS MEMORY CAFE/PROGRAM
REFRESHMENTS

**NORTH SHORE BANK
CARDMEMBER SERVICE**

2533.86

PROHEALTH MEDICAL GROUP

Approved

6873	317849	LIBRARY/NEW HIRE SCREENING	35	05/01/2023	Approved
PROHEALTH MEDICAL GROUP			<u>35</u>		
ZIMMERMAN ARCHITECTURAL STUDIOS, INC					
Approved					
12999	220045.00-4	LIBRARY/ARCHITECTURAL FEE	680	04/30/2023	Approved
ZIMMERMAN ARCHITECTURAL STUDIOS, INC			<u>680</u>		
Total:			<u>17805.71</u>		

Pewaukee Public Library - Monthly Statistics 2023

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Year to date	%
Circulation - ALL														
2021	24725	24241	28215	24394	24527	29676	30764	28651	23730	23754	22840	21626	307143	120.09%
2022	23168	22385	25903	25342	23023	28865	30573	28282	24069	23180	23575	20792	299157	97.40%
2023	24356	23294	27214	24363	24324								123551	103.11%
Circulation - Print and A/V														
2021	20768	20476	24185	20567	20493	25811	26882	24895	20210	20050	19310	18332	261979	124.23%
2022	19238	18922	22076	21691	19578	25491	26887	24471	20463	19540	19935	17312	255604	97.57%
2023	20252	19604	23031	20493	20217								103597	102.06%
Circulation - Overdrive														
2021	3799	3537	3824	3628	3823	3674	3692	3545	3309	3493	3312	3106	42742	123.70%
2022	3713	3254	3555	3409	3257	3206	3493	3608	3430	3422	3435	3288	41070	96.09%
2023	3881	3481	3946	3655	3827								18790	109.32%
Circulation - Hoopla														
2021	158	228	206	199	211	191	190	211	211	211	218	188	2422	180.48%
2022	217	209	272	242	188	168	193	203	176	218	205	192	2483	102.52%
2023	223	209	237	215	280								1164	103.19%
LSER (LIBRARY SERVICES EFFORT RATIO)														
2023	87.99%	89.36%	91.35%	91.52%	87.75%								90.09%	
Library Visits														
Monthly total 2022	6439	6788	8161	8402	7867	9797	9568	8824	7678	7754	8224	6163	95665	116.73%
Daily average 2022	268	295	302	336	315	377	383	327	307	298	343	280	319	117.20%
Monthly total 2023	8020	7498	9025	7730	8554								40827	108.42%
Daily average 2023	321	312	334	392	361								860	269.73%
Reference Transactions														
2022	1118	1061	1259	1077	843	1306	1220	1227	1160	922	871	595	12659	76.94%
2023	967	1106	1305	875	943								5196	96.98%
Items from Other libraries														
2022	3664	3234	3482	3507	3336	3553	3648	3477	3181	3047	3125	3009	40263	92.48%
2023	3597	3257	3590	3279	3332								17055	99.02%
Items to Other Libraries														
2022	3010	2672	2775	2821	2763	2944	2966	2656	2531	2375	2519	2383	32415	89.96%
2023	2943	2580	2811	2633	2530								13497	96.13%
New Library Cards Issued														
2022	67	72	90	77	62	210	121	119	88	81	63	56	1106	112.97%
2023	87	95	125	76	86								469	127.45%
Meetings Room Usage														
2022	36	47	50	51	44	43	45	28	33	40	46	31	494	212.02%
2023	46	37	45	54	42								224	98.25%

Pewaukee Public Library - Monthly Statistics 2023

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Year to date	%
Study Room Usage														
2022	80	112	102	122	99	121	117	125	105	128	131	105	1347	217.61%
2023	134	138	121	116	155								664	128.93%
Uses of Public Wireless Internet														
2022	689	716	896	934	824	981	920	807	985	995	927	768	10442	258.08%
2023	998	897	1062	932	1046								4935	121.58%
Uses of Public Internet Computers														
2022	370	378	455	468	455	419	295	422	441	410	372	318	4803	123.69%
2023	366	342	437	358	381								1884	88.62%
Children's Programs (0-5)														
# programs 2022	0	18	16	24	0	5	6	0	12	19	16	17	133	
Attendance 2022	0	299	291	504	0	288	225	0	264	387	318	296	2872	
# programs 2023	16	18	21	14	0								69	118.97%
Attendance 2023	402	387	557	285	0								1631	149.09%
Children's Programs (6-11)														
# programs 2022	3	2	4	5	5	7	14	1	0	9	14	10	74	
Attendance 2022	43	22	75	185	826	807	737	10	0	285	598	235	3823	
# programs 2023	12	6	7	7	7								39	205.26%
Attendance 2023	187	70	124	98	975								1454	126.32%
Teen Programs (12-18)														
# program 2022	2	2	2	2	2	1	0	1	1	3	2	1	19	158.33%
Attendance 2022	16	17	12	16	85	12	0	12	9	24	14	6	223	305.48%
# program 2023	3	1	2	2	3								11	110.00%
Attendance 2023	21	3	10	11	19								64	43.84%
Adult Programs (19+)														
# programs 2022	6	6	4	7	6	11	11	8	8	10	9	4	90	
Attendance 2022	74	55	47	87	98	149	149	150	125	336	137	74	1481	
# programs 2023	6	5	8	12	8								39	134.48%
Attendance 2023	105	97	204	215	178								799	221.33%
General Interest Program														
# program 2022	0	4	4	0	0	4	3	1	0	1	0	0	17	23.29%
Attendance 2022	0	105	148	0	0	605	159	46	0	30	0	0	1093	64.98%
# programs 2023	0	0	0	0	0								0	0.00%
Attendance 2023	0	0	0	0	0								0	0.00%

Pewaukee Public Library - Monthly Statistics 2023

	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 2022	1	4	2	1	1	1	5	3	2	0	1	2	23	74.19%
Attendance 2022	33	100	82	1	3	147	611	890	50	0	2	92	2011	141.82%
# programs 2023	0	0	0	1	0								1	11.11%
Attendance 2023	0	0	0	43	0								43	19.63%
Children's Self-Directed Activities (6-11) (includes summer reading participation)														
# programs 2022	1	4	2	1	1	1	5	3	2	0	1	2	23	74.19%
Attendance 2022	33	100	82	1	3	147	611	890	50	0	2	92	2011	141.82%
# programs 2023	0	4	6	5	2								17	188.89%
Attendance 2023	0	103	202	421	76								802	366.21%
Teen Self-Directed Activities (12-18) (includes summer reading participation)														
# programs 2022	2	2	2	2	1	3	3	3	2	2	2	2	26	108.33%
Attendance 2022	35	25	31	35	11	60	63	190	32	32	14	28	556	141.48%
# programs 2023	2	2	3	2	2								11	122.22%
Attendance 2023	29	34	115	29	33								240	175.18%
Adult Self-Directed Activities (18+) (includes summer reading participation)														
# programs 2022													0	
Attendance 2022													0	
# program 2023	3	4	3	0	0								10	#DIV/0!
Attendance 2023	242	320	240	0	0								802	#DIV/0!
Other Self-Directed Activities (All Ages) (includes summer reading participation)														
# programs 2022	3	0	0	0	0	0	0	1	1	0	1		6	50.00%
Attendance 2022	122	0	0	0	0	0	0	183	41	0	13		359	95.99%
# program 2023	0	0	0	0	0								0	0.00%
Attendance 2023	0	0	0	0	0								0	0.00%

Pewaukee Public Library
Director's Report
JUNE 2023

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

- In May we had Jim Perry from the Alliance of Therapy Dogs give a presentation about the group and how it works. We even met a couple of therapy dogs! The Library utilizes this group and its volunteers for our Ruff Readers program.
- The Ice Age Trail Alliance was here to teach us all about this statewide foot trail that spans 1,000 miles across the state of Wisconsin. 55 people attended this informative program.
- On May 25 I had the opportunity to attend an acquisitions meetup with other libraries using acquisitions in the Bridges Library System. Having just starting using this functionality of our ILS, this was a valuable meeting to hear how other libraries do things and share what we've learned.
- With funds from the Bridges Technology Grant, we were able to purchase 4 printers dedicated to printing spine labels. In the past we have used standard printers for this function and have had problems with spacing, text shifting lines, and ink adhering to the labels in addition to having to copy and paste labels into a separate document. All of these things took up unnecessary staff time. With these printers, we are able to print directly from our ILS without any of the issues we were previously having. Eric has worked this past month to get the printers and templates set up. This was a slow process, but the outcome has made things much smoother. Currently, all adult services librarians are using these printers to print spine labels. We will soon have youth services staff make the switch to the new printers.

Thanks for your continued support!

Youth Services Department (from Jenny Wegener, Youth Services Manager)

Highlights:

- Programs for teens and school age children slowed in May as we spent more time preparing for summer and students spent more time outside and at athletics. Lego Club had their final meetings and participants received a personalized certificate, a poster with pictures of all of their team-mates, a Lego pencil, and candy bricks. Teens enjoyed Dungeons and Dragons, Manga Club, and the Grab & Go Origami stars project.
- Everyone is loving our new train table in the play area. We are grateful to the Foundation for donating the play table and to Girl Scout Troop 8957 (Emily Reis and Anna Lee) for donating many trains, tracks, and accessories!
- In May, we put the finishing touches on our upcoming summer library events and reading challenges. Then, late in the month, I visited PLE and Horizon to promote Beanstack, summer reading, and our many wonderful programs. We are all looking forward to another successful summer of reading and learning.

As always, thank you for your continued support.

Pewaukee Public Library
Director's Report
JUNE 2023

Library Services (from Madi Cooper, Library Services Manager)

I am 3 weeks into the position, and so far, things are going well. I am slowly picking up on the day-to-day tasks of circulation and learning the way things are processed. I am happy with the position so far, and I'm excited to see what the future holds.

This month I was in charge of training a new page that was brought to us by the Pantheon services, she has caught on quickly to the tasks and things seem to be going well. I worked with staff to roll out a passive program that the Bridges system is doing, it starts in June and goes for the whole summer.

Administration (from Nan Champe, Library Director)

- *Meetings/Events attended:*
 - May 2: Department Heads Meeting @ Village
 - May 9: Foundation Meeting
 - May 12: APL @ Jefferson Library (Virtual)
 - May 15: PPS Strategic Planning Session
 - May 17: Library Board Meeting
- *Staff Updates:*
 - Madi's first day was May 15, 2023 as the Library Services Manager. We are very happy to have her and all is going well.
 - Morgan has begun to fill in as our regular daytime Page. Her first day of work in this capacity was May 12, 2023.
 - Sarah from Pantheon Industries has begun her summer internship at the Library through Pantheon Industries. Her first day was May 22, 2023.
- *Friends Book Sale.* The Friends held their semi-annual book sale from May 4-May 6. The book sale generated \$2,100.00 in revenue. The Friends group is gaining momentum with a growing leadership team. Plans are in the works to generate added income with additional fundraising events, improved marketing materials and an improved membership program. I'm excited to be working with this organization.
- *Foundation.* At the May 9 Foundation meeting, the Foundation approved the additional funding requested to cover the cost of the new children's reference desk. I am grateful to them for their support. The new children's reference desk is being paid for with all donated fund.
- *Construction.* The construction project began on June 1. The project is well underway and proceeding quickly. The estimated completion date for the project is June 27.
- *Bridges Technology Grant.* Bridges annually gives each Library in the system the opportunity to apply for a noncompetitive grant for \$2,000.00 This year we requesting funding to purchase specialized spine label printers. This purchase represents a process improvement for the Library. It streamlines the printing process. It also gives us the opportunity to review information is included on each label to ensure that it is clear how items should be shelved and easy for everyone to locate shelved items using our classification system.
- *Early Closing on September 29, 2023. (AGENDA ITEM).* I would ask the Library Board to approve an early closing of 12 noon on this Friday. From 12-4:30, we would conduct staff training. This is homecoming for PPHS. We usually have an early closing in order to accommodate the homecoming parade.

Pewaukee Public Library Director Goals — 2020-2021

The following goals for Nan Champe, Pewaukee Library Director, were agreed upon by the Pewaukee Library Board of Trustees during the annual evaluation process:

1. The Board would like the Director to initiate more community involvement in order to further relationships with Village and City organizations, the leadership of those organizations and general familiarity with involved citizens. The Board is aware that for the 2020-2021 year, this may be hampered due to COVID-19.
2. The Director should take appropriate actions to remedy conflicts with the Library staff to ensure a respectful and fulfilling environment for the Director and the Staff. The Board also supports use of outside Human Resources personnel or advisement if needed.

Library Director Goals 2023-2024

1. Research and implement technology and process improvements to optimize productivity and scheduling.
2. Research and implement service improvements to ensure high quality customer services.
3. Create a comprehensive plan for capital expenses.
4. Create a Sharepoint database of Library Board documents.
5. Support the Library Board in reviewing the Library's Mission and Vision statement and the development of an updated Strategic Plan.
6. Support the efforts of the Joint Library Board Committee to development a new Joint Library Agreement.



741 N. Grand Ave., #210
Waukesha, WI 53186

P 262.896.8080
W bridgeslibrarysystem.org

To: Pewaukee Public Library Board of Trustees
From: Karol Kennedy, Bridges Library System Director
Re: Waukesha County Library Standards Certification
Date: May 2, 2023

Wisconsin Statute 43.64(2) allows Waukesha County municipalities that tax their residents for libraries the opportunity to exempt their residents from the county library levy if two criteria are met:

- 1) The municipal tax rate for library services is equal to or greater than the rate of the county library tax, and
- 2) The library meets or exceeds the Waukesha County adopted library standards.

Exemption from the county library tax, therefore, includes two distinct actions. The municipality action required is a certification of its library tax rate. That process begins when I send out a communication to the municipality after the state releases its official Equalized Assessed Values in mid-August.

The library action requires the library board to review the information in this letter and certify the library's compliance with the various standards by completing the form beginning on page 2 of this document and returning it to the Bridges office by August 31, 2023.

The Waukesha County Board approved the updated county library standards in April 2022. All 16 library boards in the county have since endorsed these standards. More information is available here: <https://bridgeslibrarysystem.org/waukesha-county-planning-committee-2016-act-150/>. There are numeric *Minimums to Exempt* as well as *Quality Assurance Items* in the standards. This letter includes your library's specific standards-related requirements.

Please complete the documentation on pages 3-4 and then complete the *Library Board Certification of Eligibility for Exemption from County Library Tax* on page 5. Please **scan and send all pages (with signatures on page 5) to me via email by August 31**. This form constitutes your library's certification for compliance with the library standards portion required for exemption from the Waukesha County library tax levy.

Thank you for providing outstanding library services to the citizens of Waukesha County!

Step 1. Review your Library’s Library Service Effort Ratio (LSER) Calculation

There is a provision in the Waukesha County Plan that allows a library to qualify for the exemption without meeting the *Minimums to Exempt*. If a library can demonstrate its ability to provide for most of the needs of its own resident by reaching its targeted Library Service Effort Ratio (LSER), it is allowed to exempt from the county library tax without meeting the numeric *Minimums to Exempt*.

The LSER is calculated as follows:

- Lending by your library to your own residents: 175,999
- PLUS lending to other library community’s residents: 42,850
- DIVIDED by total circulation by your residents at all county libraries: 243,089

Your library’s LSER is shown in Table 1 below.

Table 1.

Pewaukee’s Library Services Effort Ratio (LSER)		Eligible for Exemption Based on LSER?
Target	Actual	Pass?
90%	90.03%	Yes

If your LSER ratio is higher than your listed target rate, you will see a “Yes” in Table 1 above and may skip to step 3 on this form. Please note, even if there is a “Yes” listed above, you are encouraged to complete step 2 for the purposes of assessment. However, if your LSER is higher than your required target, step 2 is not required for the purposes of meeting the minimum for the standards portion of the county library tax exemption. If there is a “No” in Table 1 for your library, you must complete step 2. All libraries must complete step 3.

Step 2: Compare your Library’s previous year’s data to your Library’s *Minimums to Exempt*

Please review the data below gathered from your library’s 2022 state annual report and indicate whether your library will meet its minimum requirements in 2023.

Please circle “Yes” or “No” in the last column in Table 2. **(Completing this table is required if LSER = “No” in step 1.)**

Table 2.

Library	Pewaukee		2021 Municipal Population	22,881
Category	Minimum to Exempt	Library Actuals from 2022 annual report	Met Minimum during 2022?	Will Meet Minimum in 2023? (Circle one)
Materials Expenditures/Capita	\$5.44/capita	\$5.55/capita	Yes	Yes No
Number Hours Open/Week	57	59	Yes	Yes No
Budgeted Staff in FTE	12.85	13.11	Yes	Yes No
Collection Size	98,000	97,467	No	Yes No
Public Computers/Internet Access Devices	12	12	Yes	Yes No
Wireless Internet Access	Yes	Yes	Yes	Yes No

Step 3. Review and Report on Quality Assurance Standards for Pewaukee Public Library

Review each item and circle “Yes” or “No” in Table 3 below. **(Completing this Table is required regardless of LSER ratio.)**

Table 3.

Quality Assurance Standards	Library Assurance for 2023 (circle one)
Library board member orientations are provided	Yes No
Library website includes key board/staff contact & meeting info	Yes No
Library board conducts director performance evaluation	Yes No
Library budgets for professional development	Yes No
Library has active strategic plan	Yes No
Library has a current circulation policy	Yes No
Library has a current collection management policy	Yes No
Library has a current computer/internet policy	Yes No
Library has a current meeting room use policy (if meeting room available)	Yes No
Library has a current public behavior (rules of conduct) policy	Yes No

Policies are considered current if they have been adopted or reviewed within the last five years.

Please attach narrative for any items for which the library circles “No” and describe steps planned to address the area(s) of non-compliance. Note: For each item in tables 2 and 3, libraries are able to select “No” one time during the annual certification process for the five-year planning period.

If your library has circled “No” for an item in a previous year in tables 2 or 3, circling “No” a second time for that same item may result in the loss of ability for the municipality to exempt its residents from the county library tax.

Library Board Certification of Eligibility for Exemption from County Library Tax

I certify that the library board's responses related to the *Minimums to Exempt and Quality Assurance Standards* were approved by the library board and reflect the library's plan of service for 2023.

Name of Library	Pewaukee Public Library
Date Form Completed:	
Library Board President Name:	
Library Board President Signature:	
Library Director's Signature:	

This form (pages 1-5) must be completed, signed, and submitted to the Bridges Library System no later than **August 31, 2023**.

Calculation of *Minimum to Exempt* Standards

The data used in the calculation of each of the Waukesha County numeric *Minimum to Exempt* Standards is included below.

Material Expenditures per Capita

- Amount entered in section VI. Library Operating Expenditures, 3e (Library Collection Expenditures) of library annual report
- Database charges
- Flipster charges
- Overdrive Advantage charges
- Gale Courses charges
- Total expenditures in above categories are divided by the community's municipal population

Number of Hours Open per Week

- Average hours open per week during the school year (38 weeks), as reported in annual report

Budgeted Staff in FTE

- Amount entered in section X. Staff, 2c (Total Library Staff FTE) of library annual report

Collection Size

- Amounts entered in section II. Library Collection of library annual report
 - 1a. Books in Print
 - 3a. Audio Materials
 - 5a. Video Material
 - 7a. Other Materials Owned

Public Computers/Internet Access Devices

- Amount entered in section III. Library Services, 6b. (Number of Public Use Computers with Internet Access) of library annual report

Wireless Access

- For many years all libraries have reported wireless access is available. Unless a library reports otherwise, the assumption will be that this is continued from year to year.

Library Advocacy

One of your major responsibilities as a public library trustee is to act as an advocate for the library.

In simple terms, a library advocate is someone who understands the value and importance of public library service and who communicates that value and importance to the community, government leaders, and other decision-makers.

Your primary function as a library advocate will be to provide clear, accurate, and timely information on library issues to people who need it in order to make sound decisions on those issues. This information can be provided orally or in writing. It may have such diverse objectives as shaping public opinion in a general way or influencing a specific vote on a library issue by the local unit of government.

Libraries need their trustees to act as advocates for several reasons. Pressures on local, county, and state budgets makes it harder than ever for libraries to obtain adequate funding.

As a representative of the general public, you can make a more effective case on the importance of adequate funding for the library than the librarian who may be viewed as having a vested interest in a larger budget. Because public libraries have a unique place in local government, their needs may not be as readily understood by government officials as those of other units of government, and a greater effort is needed to tell the library story.

In addition, because library systems primarily provide “behind the scenes” services, an extra effort is sometimes needed to make government officials aware of their services and the value of those services to the public.

Establish Priorities for Advocacy

Since the advocacy role is a basic duty of a library board member, it’s important to channel these energies carefully. Early each year, the library board acting as a whole should decide which of its goals or positions to advocate most strenuously. Emphasis will vary by library. For instance, you and the library board might work for the adoption of an improved library budget, seek support for enhanced library technology, or inform the public of the need for a library building program. What is important is that you decide with other library board members what the areas of emphasis will be and how board members will go about advocating those goals or positions.

Your goal as an advocate is to shape the local decision-making process, which requires an understanding of how decisions are made in the community and who must be influenced in order to achieve favorable outcomes.

13

In This Trustee Essential

- What are library advocates and why they are needed
- How to establish priorities for advocacy
- Ways to act as an advocate

Staying Informed

Your effectiveness as an advocate depends on being well informed about library issues at the local, state, and federal levels. See [Trustee Essential #27: Trustee Orientation and Continuing Education](#) for information on where to turn to stay informed about these issues.

Ways to Act as an Advocate

As an advocate, you can influence decision-makers by:

- speaking to civic groups about library needs and issues.
- talking to friends about the library, its role in the community, and its needs.
- writing letters to the editor of the local newspaper.
- testifying at local and state budget hearings.
- talking and writing to state and federal legislators about the needs of the library.
- contributing to a library newsletter that is sent to decision-makers.

If you choose to advocate a library-related position not agreed on by the board, be sure to make clear that you are speaking for yourself as an individual, not for the board.

Your work as a library advocate is never done. Each success leads to a new area of effort. Library advocacy does not represent a narrow commitment to a single issue—it's an ongoing commitment to supporting library issues in a wide range of ways.

Discussion Questions

1. How is library advocacy different from other basic trustee duties?
2. What are some issues being faced by your library on which library board members can exercise influence through advocacy?
3. How does the advocacy role of an individual board member differ from the role of the board as whole?

Sources of Additional Information

You and your fellow library board members are not alone in advocating for high-quality public library service. There are a number of groups that share your belief in the value of public library service and can provide information and support you

in advocacy efforts. Some of these groups are listed below, along with other tools to help you advocate for your library.

- Your library system staff (See [*Trustee Tool B: Library System Map and Contact Information.*](#))
- Division for Libraries and Technology staff (See [*Trustee Tool C: Division for Libraries and Technology Contact Information.*](#))
- Wisconsin Library Association (WLA): wla.wisconsinlibraries.org
- Wisconsin Library Trustees and Friends (WLTF): wla.wisconsinlibraries.org/wltf
- The Association of Library Trustees, Advocates, Friends and Foundations (ALTAFF): www.ala.org/altaff
- Who Are My Legislators webpage: legis.wisconsin.gov/w3asp/waml/waml.aspx
- Resources on ethics and standards of conduct for local officials: gab.wi.gov/ethics
- Contact information for your United States Senators: www.senate.gov/general/contact_information/senators_cfm.cfm?State=WI
- Contact information for your United States Representatives: clerk.house.gov/member_info/index.aspx

This *Trustee Essential* was adapted, with permission, from *Tools of the Trade for Trustees: Library Advocacy*, by Milton Mitchell, former Director of the Indianhead Federated Library System.

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