



11345 North Cedarburg Road, Mequon, Wisconsin 53092

**BOARD OF TRUSTEES  
MEETING AGENDA  
July 21, 2021, 6:00pm  
Tolzman Community Room**

- I. Pledge of Allegiance**
- II. Call to Order, Verification of Posting, Roll Call**
- III. Announcements**
- IV. Public Comment** (All parties wishing to speak must sign in prior to the start of the meeting. Limit of 5 min./person. Written public comments may be sent to the Business Manager's Office via email at [cjacobson@flwlib.org](mailto:cjacobson@flwlib.org) at least two hours prior to the meeting.)
- V. Approval of Minutes**
  - A. Action Item: Approval of the Minutes of the June 16, 2021 Meeting
- VI. Financial Reports**
  - A. Revenue and Expense Reports for June 2021
  - B. Action Item: Accounts Payable for June 2021
- VII. Committee Reports**
  - A. Finance
    - 1. Audit Report
  - B. Advocacy
  - C. Personnel
- VIII. President's Report – J. Hitchcock**
- IX. Staff Reports**
  - A. Library Operations Report
  - B. Director's Report
  - C. Staff Reports
    - i. Access Services Manager
    - ii. Business Manager
    - iii. Patron Services Manager
- X. Other Business**
  - A. Discussion and Possible Action: COVID-19 Protocols
  - B. Discussion and Possible Action: Circulation Policy
- XI. New Business**

- A. Action Item: Closing for Taste of Mequon, September 11, 2021
- B. Discussion: Wage Comparisons and 2021 Wages
- C. Discussion and Possible Action: Credit Card Policy

**XII. Trustee Training & System/State Library Update**

**XIII. Future Meeting Dates**

- A. Board of Trustees Meeting: August 18, 2021
- B. Other Meetings: Finance Committee, August 11, 2021, 4pm

**XIV. Adjourn**

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Jana Lee Hitchcock, President

Posted: July 16, 2021



11345 North Cedarburg Road, Mequon, Wisconsin 53092

## **Minutes of the Board of Trustees June 16, 2021 Meeting Unapproved**

Pursuant to the current recommendation of the CDC limiting the size of public gatherings and the various federal and state orders implementing that recommendation, and to help protect our community from the Coronavirus (COVID-19) pandemic, this meeting was held virtually through the Zoom platform with each member accessing the meeting remotely. Members of the public had the opportunity to attend the virtual meeting using the same method.

The annual organizational meeting of the Frank L. Weyenberg Library Board of Trustees was held on June 16, 2021 at 6:00 p.m. on the Zoom online platform.

### **I. Pledge of Allegiance**

JanaLee Hitchcock led the Pledge of Allegiance.

### **II. Call to Order, Verification of Posting, Roll Call**

JanaLee Hitchcock called the meeting to order at 6:02 pm.

Posting of notice as of June 11, 2021 was verified.

Trustees present: JanaLee Hitchcock, President; Catherine Perry, Vice President; Mimi Rosing, Secretary; Jennifer Bogli, Treasurer; Jennifer Abraham, Rachel Burner, Lauren Croix, Maria Gonzalez-Cerra and Jefferey Hansher.

Trustees Absent: None.

Staff Present: Rachel Muchin Young, Library Director; Ashley Pike, Patron Services Manager; Amanda Kloppmann, Access Services Manager and Craig Jacobson, Business Manager.

### **III. Announcements**

Ms. Hitchcock announced that Lisa Nowakowski has resigned from the Board of Trustees. On behalf of the Board, Ms. Hitchcock thanked Ms. Nowakowski for her years of service to the Library and the Board of Trustees.

Jennifer Abraham was welcomed to the Board of Trustees. Ms. Abraham is serving as the elected representative from the Village of Thiensville.

### **IV. Public Comment (Limit of 5 min./person)**

No comments were received prior to the meeting.

**V. Approval of Minutes**

A. Action Item: Minutes of the May 19, 2021 Meeting

Jennifer Bogli moved to approve the minutes of the May 19, 2021 Board of Trustees Meeting. Jeffrey Hansher seconded. Motion carried.

**VI. Financial Reports**

A. Revenue and Expense Reports for May 2021

The reports included in the Board Packet. There is nothing unexpected for this time of the year and with the Library's current level of operations.

B. Action Item: Accounts Payable Statement for May 2021

Jeffrey Hansher moved to approve the Accounts Payable Statement for May 2021 in the amount of \$85,024.42. Lauren Croix seconded. Motion carried.

**VII. Committee Reports**

A. Finance

Jennifer Bogli reported that no meeting was held.

B. Advocacy

JanaLee Hitchcock reported that no meeting was held.

C. Personnel

Mimi Rosing reported that no meeting was held.

**VIII. President's Report**

A. Committee Appointments

JanaLee Hitchcock announced that she was appointing Jennifer Bogli, Lauren Croix and Maria Gonzalez-Cerra to serve on the Finance Committee, with Ms. Bogli serving as Chair. Ms. Hitchcock appointed Jeffrey Hansher, Rachel Burner and Catherine Perry to serve on the Advocacy Committee, with Mr. Hansher serving as Chair. Ms. Hitchcock appointed Mimi Rosing and Jennifer Abraham to serve on the Personnel Committee, with Ms. Rosing serving as Chair.

**IX. Staff Reports**

A. Library Operations Report

The statistical summary for May was included in the Board Packet. Library Director Rachel Muchin Young offered context on the statistics and commented on the addition of Quick Pickup to the report.

B. Director's Report

The written Library Director's report was included in the Board Packet. Ms. Muchin Young reported further on her activities for the month.

**C. Staff Reports:**

- i. Access Services Manager  
The written report was included in the Board Packet. Amanda Kloppmann reported on her activities for the month.
- ii. Business Manager  
The written report was included in the Board Packet. Craig Jacobson reported further on his activities for the month.
- iii. Patron Services Manager  
The written report was included in the Board Packet. Ashley Pike reported on her activities for the month. Ms. Pike provided up-to-date statistics on the Library's Summer Reading Program. Ms. Pike also updated the Board on the hiring of a full-time Patron Services Librarian. Steph Cherrywell will begin on August 2.

**X. Other Business**

- A. Discussion and Possible Action: COVID-19 Protocols  
Ms. Muchin Young provided an update on Library policies and procedures since the last Board of Trustees meeting.
- B. Discussion and Possible Action: Return to In-Person Board Meetings and/or Hybrid Meetings  
The Board discussed the timeline and logistics of returning to in-person meetings. Following discussion, Jennifer Bogli moved to resume in-person Board of Trustees meetings, in accordance to Center for Disease Control guidelines regarding in-person gatherings. Mimi Rosing seconded. Motion carried.

**XI. New Business**

- A. Discussion and Possible Action: Circulation Policy  
Ms. Muchin Young presented a revised Circulation Policy. This revised policy would remove the annual charge for a fee card for patrons from Milwaukee County. Discussion ensued.

Following discussion, Ms. Muchin Young agreed to present a further updated policy to the Board at their next regular meeting. As such, no formal action was taken at this time.

**XII. Trustee Training & System/State Library Update**

Ms. Muchin Young reported that the search for the next Monarch Library System Director is underway, and meetings with candidates is scheduled to take place in the near future.

**XIII. Future Meeting Dates**

The next Board of Trustees meeting will be on July 21, 2021 at 6:00 p.m.

**XIV. Adjournment**

There being no further business before the Board, a motion to adjourn was made by Jennifer Bogli and seconded by Rachel Burner. Motion carried and meeting was adjourned at 7:23 p.m.

Respectfully submitted,  
Craig Jacobson, Business Manager

DRAFT

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## Library - Balance Sheet

| Account Descr                        | Begin Yr      | MTD<br>Debit | MTD<br>Credit | YTD<br>Debit   | YTD<br>Credit  | Current<br>Balance | FUND |
|--------------------------------------|---------------|--------------|---------------|----------------|----------------|--------------------|------|
| FUND 98 FLW LIB GIFTS & GRANTS FUND  |               |              |               |                |                |                    |      |
| G 98-11110 CHECKING - PWSB/BMO GE    | \$936.31      | \$51,475.00  | \$1,202.68    | \$57,880.00    | \$3,507.46     | \$55,308.85        | 98   |
| G 98-12310 ACCOUNTS RECEIVABLE       | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 98   |
| G 98-21110 ACCOUNTS PAYABLE          | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 98   |
| G 98-31111 REVENUE SUMMARY           | \$0.00        | \$0.00       | \$51,475.00   | \$0.00         | \$57,880.00    | -\$57,880.00       | 98   |
| G 98-31112 EXPENDITURE SUMMARY       | \$0.00        | \$1,202.68   | \$0.00        | \$3,507.46     | \$0.00         | \$3,507.46         | 98   |
| G 98-31190 GIFTS & GRANTS RESTRICT   | -\$115.81     | \$0.00       | \$0.00        | \$0.00         | \$0.00         | -\$115.81          | 98   |
| G 98-31191 GIFTS & GRANTS UNRESTR    | -\$820.50     | \$0.00       | \$0.00        | \$0.00         | \$0.00         | -\$820.50          | 98   |
| FUND 98 FLW LIB GIFTS & GRANTS FUN   | \$0.00        | \$52,677.68  | \$52,677.68   | \$61,387.46    | \$61,387.46    | \$0.00             |      |
| FUND 99 F. L. WEYENBERG LIBRARY FUND |               |              |               |                |                |                    |      |
| G 99-11110 CHECKING - PWSB/BMO GE    | \$2,212.11    | \$431,541.60 | \$473,831.10  | \$1,716,945.25 | \$1,767,260.90 | -\$48,103.54       | 99   |
| G 99-11113 FLEX-BANCORP              | \$2,500.00    | \$249.42     | \$249.42      | \$4,023.20     | \$4,023.20     | \$2,500.00         | 99   |
| G 99-11140 SAVINGS - PWBS/HARRIS     | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 99   |
| G 99-11160 SPECIAL CLEARING ACCOU    | \$0.00        | \$28,923.42  | \$28,923.42   | \$205,810.41   | \$205,810.41   | \$0.00             | 99   |
| G 99-11210 INVESTMENTS               | \$277,891.75  | \$345,032.09 | \$90,000.00   | \$779,781.32   | \$508,000.00   | \$549,673.07       | 99   |
| G 99-11310 PETTY CASH                | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 99   |
| G 99-12310 ACCOUNTS RECEIVABLE       | \$737.00      | \$0.00       | \$0.00        | \$0.00         | \$737.00       | \$0.00             | 99   |
| G 99-12315 ALLOWANCE FOR DOUBTFU     | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 99   |
| G 99-12320 ACCRUED INTEREST RECEI    | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 99   |
| G 99-12520 PREPAID EXPENSES          | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 99   |
| G 99-13110 DEFERRED EXPENDITURE      | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 99   |
| G 99-14110 LAND                      | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 99   |
| G 99-14120 BUILDINGS                 | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 99   |
| G 99-14130 IMPROVEMENTS OTHER TH     | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 99   |
| G 99-14150 FURNITURE AND FIXTURES    | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 99   |
| G 99-21110 ACCOUNTS PAYABLE          | -\$103,920.01 | \$0.00       | \$0.00        | \$103,920.01   | \$0.00         | \$0.00             | 99   |
| G 99-21210 WISCONSIN WITHHOLDING     | -\$0.10       | \$1,664.74   | \$1,664.74    | \$11,921.30    | \$11,921.30    | -\$0.10            | 99   |
| G 99-21220 FEDERAL WITHHOLDING TA    | \$0.00        | \$2,884.66   | \$2,884.66    | \$20,604.83    | \$20,604.83    | \$0.00             | 99   |
| G 99-21230 SOCIAL SECURITY TAX       | \$0.07        | \$2,991.91   | \$2,991.91    | \$21,268.22    | \$21,268.22    | \$0.07             | 99   |
| G 99-21245 FLEX BENEFIT              | -\$2,692.62   | \$798.00     | \$983.80      | \$8,080.53     | \$5,854.71     | -\$466.80          | 99   |
| G 99-21258 WISCONSIN DEFERRED CO     | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 99   |
| G 99-21265 WI RETIREMENT             | -\$2,795.48   | \$2,911.62   | \$2,613.05    | \$18,530.45    | \$18,347.92    | -\$2,612.95        | 99   |
| G 99-21275 DENTAL INSURANCE WITH     | \$0.00        | \$50.46      | \$50.46       | \$302.76       | \$302.76       | \$0.00             | 99   |
| G 99-21276 VISION INSURANCE WITHH    | \$0.00        | \$66.30      | \$66.30       | \$397.80       | \$397.80       | \$0.00             | 99   |
| G 99-21280 HEALTH INSURANCE WITH     | -\$388.72     | \$1,245.18   | \$1,245.18    | \$7,843.96     | \$7,843.96     | -\$388.72          | 99   |
| G 99-21285 LIFE INSURANCE WITHHOL    | \$0.00        | \$15.54      | \$15.54       | \$92.84        | \$92.84        | \$0.00             | 99   |
| G 99-21286 ACCIDENTAL INS WITHHOL    | \$0.00        | \$31.92      | \$31.92       | \$191.52       | \$191.52       | \$0.00             | 99   |
| G 99-21291 ACCRUED PAYROLL           | -\$31,533.20  | \$0.00       | \$0.00        | \$31,533.20    | \$0.00         | \$0.00             | 99   |
| G 99-21370 DUE TO LIBRARY FUND       | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 99   |
| G 99-21510 DEFERRED REVENUES         | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 99   |
| G 99-21680 LIBRARY DONATION FUND     | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 99   |
| G 99-31110 UNAPPROPRIATED            | -\$142,013.80 | \$0.00       | \$0.00        | \$0.00         | \$0.00         | -\$142,013.80      | 99   |
| G 99-31111 REVENUE SUMMARY           | \$0.00        | \$0.00       | \$299,753.17  | \$0.00         | \$904,537.06   | -\$904,537.06      | 99   |
| G 99-31112 EXPENDITURE SUMMARY       | \$3.00        | \$87,247.35  | \$349.54      | \$588,845.27   | \$42,898.44    | \$545,949.83       | 99   |
| G 99-31190 GIFTS & GRANTS RESTRICT   | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 99   |
| G 99-31191 GIFTS & GRANTS UNRESTR    | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 99   |
| G 99-39100 INVESTMENTS IN FIXED AS   | \$0.00        | \$0.00       | \$0.00        | \$0.00         | \$0.00         | \$0.00             | 99   |
| FUND 99 F. L. WEYENBERG LIBRARY FU   | \$0.00        | \$905,654.21 | \$905,654.21  | \$3,520,092.87 | \$3,520,092.87 | \$0.00             |      |
|                                      | \$0.00        | \$958,331.89 | \$958,331.89  | \$3,581,480.33 | \$3,581,480.33 | \$0.00             |      |

# VILLAGE OF THIENSVILLE

## Library - Revenue Guideline

Current Period: JUNE 2021

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| Account Descr                                  | 2021<br>YTD Budget | 2021<br>YTD Amt | JUNE<br>2021 Amt | Balance      | 2021<br>% of<br>Budget |
|------------------------------------------------|--------------------|-----------------|------------------|--------------|------------------------|
| <b>FUND 98 FLW LIB GIFTS &amp; GRANTS FUND</b> |                    |                 |                  |              |                        |
| <b>MAJ CLS 45 MISCELLANEOUS REVENUES</b>       |                    |                 |                  |              |                        |
| <b>DEPT 015 OTHER INCOME</b>                   |                    |                 |                  |              |                        |
| R 98-45-015-290 LIB GIFTS & GRANTS RESTRICTED  | \$0.00             | \$6,780.00      | \$1,375.00       | -\$6,780.00  | 0.00%                  |
| R 98-45-015-291 LIB GIFTS & GRANTS UNRESTRICT  | \$0.00             | \$51,100.00     | \$50,100.00      | -\$51,100.00 | 0.00%                  |
| <b>DEPT 015 OTHER INCOME</b>                   | \$0.00             | \$57,880.00     | \$51,475.00      | -\$57,880.00 | 0.00%                  |
| <b>MAJ CLS 45 MISCELLANEOUS REVENUES</b>       | \$0.00             | \$57,880.00     | \$51,475.00      | -\$57,880.00 | 0.00%                  |
| <b>FUND 98 FLW LIB GIFTS &amp; GRANTS FUND</b> | \$0.00             | \$57,880.00     | \$51,475.00      | -\$57,880.00 | 0.00%                  |
| <b>FUND 99 F. L. WEYENBERG LIBRARY FUND</b>    |                    |                 |                  |              |                        |
| <b>MAJ CLS 40 TAXES</b>                        |                    |                 |                  |              |                        |
| <b>DEPT 001 LOCAL PROPERTY TAXES</b>           |                    |                 |                  |              |                        |
| R 99-40-001-900 MEQUON TAXES                   | \$1,058,000.00     | \$793,500.00    | \$264,500.00     | \$264,500.00 | 75.00%                 |
| R 99-40-001-901 THIENSVILLE TAXES              | \$110,740.00       | \$83,055.00     | \$27,685.00      | \$27,685.00  | 75.00%                 |
| R 99-40-001-902 COUNTY REIMBURSEMENT           | \$13,111.00        | \$13,111.26     | \$0.00           | -\$0.26      | 100.00%                |
| <b>DEPT 001 LOCAL PROPERTY TAXES</b>           | \$1,181,851.00     | \$889,666.26    | \$292,185.00     | \$292,184.74 | 75.28%                 |
| <b>MAJ CLS 40 TAXES</b>                        | \$1,181,851.00     | \$889,666.26    | \$292,185.00     | \$292,184.74 | 75.28%                 |
| <b>MAJ CLS 42 REGULATION &amp; COMPLIANCE</b>  |                    |                 |                  |              |                        |
| <b>DEPT 006 FINES &amp; FORFEITURES</b>        |                    |                 |                  |              |                        |
| R 99-42-006-903 FINES & FEES                   | \$9,000.00         | \$8,896.83      | \$4,223.38       | \$103.17     | 98.85%                 |
| <b>DEPT 006 FINES &amp; FORFEITURES</b>        | \$9,000.00         | \$8,896.83      | \$4,223.38       | \$103.17     | 98.85%                 |
| <b>MAJ CLS 42 REGULATION &amp; COMPLIANCE</b>  | \$9,000.00         | \$8,896.83      | \$4,223.38       | \$103.17     | 98.85%                 |
| <b>MAJ CLS 44 COMMERCIAL REVENUES</b>          |                    |                 |                  |              |                        |
| <b>DEPT 013 INTEREST INCOME</b>                |                    |                 |                  |              |                        |
| R 99-44-013-300 INVESTMENT INTEREST            | \$1,500.00         | \$281.32        | \$32.09          | \$1,218.68   | 18.75%                 |
| <b>DEPT 013 INTEREST INCOME</b>                | \$1,500.00         | \$281.32        | \$32.09          | \$1,218.68   | 18.75%                 |
| <b>MAJ CLS 44 COMMERCIAL REVENUES</b>          | \$1,500.00         | \$281.32        | \$32.09          | \$1,218.68   | 18.75%                 |
| <b>MAJ CLS 45 MISCELLANEOUS REVENUES</b>       |                    |                 |                  |              |                        |
| <b>DEPT 014 SALE INCOME</b>                    |                    |                 |                  |              |                        |
| R 99-45-014-904 BOOK SALES                     | \$9,000.00         | \$3,791.65      | \$1,411.70       | \$5,208.35   | 42.13%                 |
| <b>DEPT 014 SALE INCOME</b>                    | \$9,000.00         | \$3,791.65      | \$1,411.70       | \$5,208.35   | 42.13%                 |

| Account Descr                               | 2021<br>YTD Budget    | 2021<br>YTD Amt     | JUNE<br>2021 Amt    | Balance             | 2021<br>% of<br>Budget |
|---------------------------------------------|-----------------------|---------------------|---------------------|---------------------|------------------------|
| <b>DEPT 015 OTHER INCOME</b>                |                       |                     |                     |                     |                        |
| R 99-45-015-280 MISCELLANEOUS               | \$1,649.00            | \$1,901.00          | \$1,901.00          | -\$252.00           | 115.28%                |
| R 99-45-015-299 LIBRARY GIFTS & GRANTS      | \$0.00                | \$0.00              | \$0.00              | \$0.00              | 0.00%                  |
| R 99-45-015-520 FUND BALANCE APPLIED        | \$0.00                | \$0.00              | \$0.00              | \$0.00              | 0.00%                  |
| R 99-45-015-905 GIFTS & GRANTS              | \$0.00                | \$0.00              | \$0.00              | \$0.00              | 0.00%                  |
| <b>DEPT 015 OTHER INCOME</b>                | <b>\$1,649.00</b>     | <b>\$1,901.00</b>   | <b>\$1,901.00</b>   | <b>-\$252.00</b>    | <b>115.28%</b>         |
| <b>MAJ CLS 45 MISCELLANEOUS REVENUES</b>    | <b>\$10,649.00</b>    | <b>\$5,692.65</b>   | <b>\$3,312.70</b>   | <b>\$4,956.35</b>   | <b>53.46%</b>          |
| <b>FUND 99 F. L. WEYENBERG LIBRARY FUND</b> | <b>\$1,203,000.00</b> | <b>\$904,537.06</b> | <b>\$299,753.17</b> | <b>\$298,462.94</b> | <b>75.19%</b>          |
|                                             | <b>\$1,203,000.00</b> | <b>\$962,417.06</b> | <b>\$351,228.17</b> | <b>\$240,582.94</b> | <b>80.00%</b>          |

**VILLAGE OF THIENSVILLE**  
**Library - Expenditure Guideline**  
 Current Period: JUNE 2021

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| Account Descr                                    | 2021 YTD<br>Budget | 2021<br>YTD Amt | JUNE<br>2021 Amt | Balance      | 2021<br>% of<br>Budget |
|--------------------------------------------------|--------------------|-----------------|------------------|--------------|------------------------|
| <b>FUND 98 FLW LIB GIFTS &amp; GRANTS FUND</b>   |                    |                 |                  |              |                        |
| <b>MAJ CLS 95 LIBRARY GIFTS &amp; GRANTS</b>     |                    |                 |                  |              |                        |
| <b>DEPT 551 LIBRARY</b>                          |                    |                 |                  |              |                        |
| E 98-95-551-7-298 LIB GIFTS & GRANTS RESTRICTED  | \$0.00             | \$3,507.46      | \$1,202.68       | -\$3,507.46  | 0.00%                  |
| E 98-95-551-7-299 LIB GIFTS & GRANTS UNRESTRICT  | \$0.00             | \$0.00          | \$0.00           | \$0.00       | 0.00%                  |
| <b>DEPT 551 LIBRARY</b>                          | \$0.00             | \$3,507.46      | \$1,202.68       | -\$3,507.46  | 0.00%                  |
| <b>MAJ CLS 95 LIBRARY GIFTS &amp; GRANTS</b>     | \$0.00             | \$3,507.46      | \$1,202.68       | -\$3,507.46  | 0.00%                  |
| <b>FUND 98 FLW LIB GIFTS &amp; GRANTS FUND</b>   | \$0.00             | \$3,507.46      | \$1,202.68       | -\$3,507.46  | 0.00%                  |
| <b>FUND 99 F. L. WEYENBERG LIBRARY FUND</b>      |                    |                 |                  |              |                        |
| <b>MAJ CLS 91 LIBRARY STAFFING</b>               |                    |                 |                  |              |                        |
| <b>DEPT 551 LIBRARY</b>                          |                    |                 |                  |              |                        |
| E 99-91-551-1-100 SALARIES & WAGES               | \$597,250.00       | \$260,925.57    | \$41,470.98      | \$336,324.43 | 43.69%                 |
| E 99-91-551-1-115 TRAVEL/TRAINING/SEMINARS       | \$2,000.00         | \$515.94        | \$0.00           | \$1,484.06   | 25.80%                 |
| E 99-91-551-1-199 FRINGE BENEFITS                | \$218,000.00       | \$102,677.40    | \$16,333.61      | \$115,322.60 | 47.10%                 |
| E 99-91-551-2-202 DUES & SUBSCRIPTIONS           | \$3,300.00         | \$1,777.18      | \$0.00           | \$1,522.82   | 53.85%                 |
| E 99-91-551-2-237 WORKER S COMPENSATION          | \$1,400.00         | \$1,355.00      | \$677.00         | \$45.00      | 96.79%                 |
| E 99-91-551-7-715 FLEX BENEFIT                   | \$1,900.00         | \$1,878.40      | \$0.00           | \$21.60      | 98.86%                 |
| E 99-91-551-7-730 UNEMPLOYMENT COMPENSATION      | \$0.00             | \$0.00          | \$0.00           | \$0.00       | 0.00%                  |
| <b>DEPT 551 LIBRARY</b>                          | \$823,850.00       | \$369,129.49    | \$58,481.59      | \$454,720.51 | 44.81%                 |
| <b>MAJ CLS 91 LIBRARY STAFFING</b>               | \$823,850.00       | \$369,129.49    | \$58,481.59      | \$454,720.51 | 44.81%                 |
| <b>MAJ CLS 92 LIBRARY ADMINISTRATION</b>         |                    |                 |                  |              |                        |
| <b>DEPT 551 LIBRARY</b>                          |                    |                 |                  |              |                        |
| E 99-92-551-2-201 POSTAGE                        | \$600.00           | \$498.75        | \$0.00           | \$101.25     | 83.13%                 |
| E 99-92-551-2-206 AUDIT                          | \$6,550.00         | \$5,952.00      | \$750.00         | \$598.00     | 90.87%                 |
| E 99-92-551-2-243 ALL OTHER INSURANCE            | \$20,000.00        | \$19,579.00     | \$4,557.00       | \$421.00     | 97.90%                 |
| E 99-92-551-2-284 CONTRACTED SERVICES-TECHNOLOGY | \$6,650.00         | \$1,384.45      | \$78.99          | \$5,265.55   | 20.82%                 |
| E 99-92-551-2-285 WEPKO LEASE                    | \$0.00             | \$0.00          | \$0.00           | \$0.00       | 0.00%                  |
| E 99-92-551-2-286 COMPUTERS                      | \$10,000.00        | \$5,422.17      | \$168.33         | \$4,577.83   | 54.22%                 |
| E 99-92-551-2-287 MILEAGE                        | \$600.00           | \$38.76         | \$0.00           | \$561.24     | 6.46%                  |
| E 99-92-551-2-288 FISCAL AGENT FEE               | \$6,000.00         | \$4,500.00      | \$1,500.00       | \$1,500.00   | 75.00%                 |
| E 99-92-551-2-289 PAYROLL PROCESSING             | \$3,500.00         | \$1,642.87      | \$168.46         | \$1,857.13   | 46.94%                 |
| E 99-92-551-2-290 CONSULTANTS                    | \$0.00             | \$0.00          | \$0.00           | \$0.00       | 0.00%                  |
| E 99-92-551-3-300 OFFICE SUPPLIES                | \$6,500.00         | \$2,423.34      | \$540.63         | \$4,076.66   | 37.28%                 |
| E 99-92-551-3-303 TELEPHONE                      | \$2,475.00         | \$1,360.03      | \$203.07         | \$1,114.97   | 54.95%                 |
| E 99-92-551-3-307 SUPPLIES-COPY MACHINE          | \$4,950.00         | \$2,472.83      | \$506.92         | \$2,477.17   | 49.96%                 |
| E 99-92-551-3-358 DEBT COLLECTION                | \$325.00           | \$223.75        | \$17.90          | \$101.25     | 68.85%                 |
| E 99-92-551-3-359 MONARCH FEES                   | \$17,500.00        | \$14,941.59     | \$0.00           | \$2,558.41   | 85.38%                 |

| Account Descr                                      | 2021 YTD<br>Budget | 2021<br>YTD Amt | JUNE<br>2021 Amt | Balance      | 2021<br>% of<br>Budget |
|----------------------------------------------------|--------------------|-----------------|------------------|--------------|------------------------|
| <b>DEPT 551 LIBRARY</b>                            | \$85,650.00        | \$60,439.54     | \$8,491.30       | \$25,210.46  | 70.57%                 |
| <b>MAJ CLS 92 LIBRARY ADMINISTRATION</b>           | \$85,650.00        | \$60,439.54     | \$8,491.30       | \$25,210.46  | 70.57%                 |
| <b>MAJ CLS 93 LIBRARY PROGRAM &amp; COLLECTION</b> |                    |                 |                  |              |                        |
| <b>DEPT 551 LIBRARY</b>                            |                    |                 |                  |              |                        |
| E 99-93-551-3-370 PROGRAMMING                      | \$4,000.00         | \$1,835.60      | \$325.81         | \$2,164.40   | 45.89%                 |
| E 99-93-551-3-371 MEDIA                            | \$31,325.00        | \$9,553.00      | \$1,419.30       | \$21,772.00  | 30.50%                 |
| E 99-93-551-3-372 E CONTENT                        | \$39,500.00        | \$19,543.87     | \$4,766.56       | \$19,956.13  | 49.48%                 |
| E 99-93-551-3-373 PRINT                            | \$86,600.00        | \$29,451.99     | \$3,470.83       | \$57,148.01  | 34.01%                 |
| <b>DEPT 551 LIBRARY</b>                            | \$161,425.00       | \$60,384.46     | \$9,982.50       | \$101,040.54 | 37.41%                 |
| <b>MAJ CLS 93 LIBRARY PROGRAM &amp; COLLECTION</b> | \$161,425.00       | \$60,384.46     | \$9,982.50       | \$101,040.54 | 37.41%                 |
| <b>MAJ CLS 94 LIBRARY BUILDING</b>                 |                    |                 |                  |              |                        |
| <b>DEPT 551 LIBRARY</b>                            |                    |                 |                  |              |                        |
| E 99-94-551-2-282 JANITORIAL SERVICE               | \$28,800.00        | \$14,400.00     | \$0.00           | \$14,400.00  | 50.00%                 |
| E 99-94-551-2-283 CONTRACTED-BUILDING              | \$21,250.00        | \$10,101.44     | \$2,018.96       | \$11,148.56  | 47.54%                 |
| E 99-94-551-3-306 JANITOR SUPPLIES                 | \$2,500.00         | \$1,209.40      | \$356.19         | \$1,290.60   | 48.38%                 |
| E 99-94-551-3-308 BUILDING SUPPLIES                | \$27,225.00        | \$8,688.80      | \$4,286.91       | \$18,536.20  | 31.91%                 |
| E 99-94-551-3-360 UTILITIES                        | \$40,000.00        | \$20,976.41     | \$3,280.36       | \$19,023.59  | 52.44%                 |
| E 99-94-551-3-361 SEWER & WATER                    | \$1,800.00         | \$417.78        | \$0.00           | \$1,382.22   | 23.21%                 |
| E 99-94-551-3-374 COVID TEMPORARY SUPPLIES         | \$2,000.00         | \$199.51        | \$0.00           | \$1,800.49   | 9.98%                  |
| E 99-94-551-7-700 BUILDING PROJECTS                | \$8,500.00         | \$0.00          | \$0.00           | \$8,500.00   | 0.00%                  |
| <b>DEPT 551 LIBRARY</b>                            | \$132,075.00       | \$55,993.34     | \$9,942.42       | \$76,081.66  | 42.40%                 |
| <b>MAJ CLS 94 LIBRARY BUILDING</b>                 | \$132,075.00       | \$55,993.34     | \$9,942.42       | \$76,081.66  | 42.40%                 |
| <b>MAJ CLS 95 LIBRARY GIFTS &amp; GRANTS</b>       |                    |                 |                  |              |                        |
| <b>DEPT 551 LIBRARY</b>                            |                    |                 |                  |              |                        |
| E 99-95-551-7-299 LIB GIFTS & GRANTS UNRESTRICT    | \$0.00             | \$0.00          | \$0.00           | \$0.00       | 0.00%                  |
| <b>DEPT 551 LIBRARY</b>                            | \$0.00             | \$0.00          | \$0.00           | \$0.00       | 0.00%                  |
| <b>MAJ CLS 95 LIBRARY GIFTS &amp; GRANTS</b>       | \$0.00             | \$0.00          | \$0.00           | \$0.00       | 0.00%                  |
| <b>FUND 99 F. L. WEYENBERG LIBRARY FUND</b>        | \$1,203,000.00     | \$545,946.83    | \$86,897.81      | \$657,053.17 | 45.38%                 |
|                                                    | \$1,203,000.00     | \$549,454.29    | \$88,100.49      | \$653,545.71 | 45.67%                 |



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| <b>11110 HARRIS GF -CHECKING</b>                    |            |                      |               |           |                                   |
| <b>498 e</b>                                        | 06/04/21   | <b>ADP</b>           |               |           |                                   |
| G 99-21220                                          |            | FEDERAL WITHHOLDIN   | \$1,443.06    |           | FED/Wages Pd 6-4-21               |
| G 99-21210                                          |            | WISCONSIN WITHHOLDI  | \$831.39      |           | WI/Wages Pd 6-4-21                |
| G 99-21230                                          |            | SOCIAL SECURITY TAX  | \$1,498.52    |           | SS & MED/Wages Pd 6-4-21          |
| E 99-91-551-1-199                                   |            | FRINGE BENEFITS      | \$1,498.49    |           | SS Employer/Wages Pd 6-4-21       |
| G 99-11160                                          |            | SPECIAL CLEARING AC  | \$14,478.13   |           | DirectDep/Wages Pd 6-4-21         |
|                                                     |            | Total                | \$19,749.59   |           |                                   |
| <b>499 e 06/04/21 LIBRARY PAYROLL</b>               |            |                      |               |           |                                   |
| E 99-91-551-1-100                                   |            | SALARIES & WAGES     | \$20,834.76   |           | Salaries & Wages/Wages Pd 6-4-21  |
| G 99-21265                                          |            | WI RETIREMENT        | (\$1,304.95)  |           | WRS Employees/Wages Pd 6-4-21     |
| G 99-21220                                          |            | FEDERAL WITHHOLDIN   | (\$1,443.06)  |           | FED/Wages Pd 6-4-21               |
| G 99-21210                                          |            | WISCONSIN WITHHOLDI  | (\$831.39)    |           | WI/Wages Pd 6-4-21                |
| G 99-21230                                          |            | SOCIAL SECURITY TAX  | (\$1,498.52)  |           | SS & MED/Wages Pd 6-4-21          |
| G 99-21245                                          |            | FLEX BENEFIT         | (\$491.90)    |           | FLEX BEN/Wages Pd 6-4-21          |
| G 99-21280                                          |            | HEALTH INSURANCE WI  | (\$622.59)    |           | HEALTH/Wages Pd 6-4-21            |
| G 99-21285                                          |            | LIFE INSURANCE WITH  | (\$15.54)     |           | LIFE/Wages Pd 6-4-21              |
| G 99-21275                                          |            | DENTAL INSURANCE WI  | (\$50.46)     |           | DENTAL/Wages Pd 6-4-21            |
| G 99-21276                                          |            | VISION INSURANCE WIT | (\$66.30)     |           | VISION/Wages Pd 6-4-21            |
| G 99-21286                                          |            | ACCIDENTAL INS WITH  | (\$31.92)     |           | ACCIDENTAL/Wages Pd 6-4-21        |
| G 99-11160                                          |            | SPECIAL CLEARING AC  | (\$14,478.13) |           | Net Pay/Wages Pd 6-4-21           |
|                                                     |            | Total                | \$0.00        |           |                                   |
| <b>508 e 06/11/21 ADP, LLC</b>                      |            |                      |               |           |                                   |
| E 99-92-551-2-289                                   |            | PAYROLL PROCESSING   | \$84.23       | 581324069 | Processing 6-4-21 Payroll         |
|                                                     |            | Total                | \$84.23       |           |                                   |
| <b>510 e 06/18/21 ADP</b>                           |            |                      |               |           |                                   |
| G 99-21220                                          |            | FEDERAL WITHHOLDIN   | \$1,441.60    |           | FED/Wages Pd 6-18-2021            |
| G 99-21210                                          |            | WISCONSIN WITHHOLDI  | \$833.35      |           | WI/Wages Pd 6-18-21               |
| G 99-21230                                          |            | SOCIAL SECURITY TAX  | \$1,493.39    |           | SS & MED/Wages Pd 6-18-21         |
| E 99-91-551-1-199                                   |            | FRINGE BENEFITS      | \$1,493.40    |           | SS Employer/Wages Pd 6-18-21      |
| G 99-11160                                          |            | SPECIAL CLEARING AC  | \$14,445.29   |           | DirectDep/Wages Pd 6-18-21        |
|                                                     |            | Total                | \$19,707.03   |           |                                   |
| <b>511 e 06/18/21 LIBRARY PAYROLL</b>               |            |                      |               |           |                                   |
| E 99-91-551-1-100                                   |            | SALARIES & WAGES     | \$20,636.22   |           | Salaries & Wages/Wages Pd 6-18-21 |
| G 99-21265                                          |            | WI RETIREMENT        | (\$1,308.10)  |           | WRS Employees/Wages Pd 6-18-21    |
| G 99-21220                                          |            | FEDERAL WITHHOLDIN   | (\$1,441.60)  |           | FED/Wages Pd 6-18-21              |
| G 99-21210                                          |            | WISCONSIN WITHHOLDI  | (\$833.35)    |           | WI/Wages Pd 6-18-21               |
| G 99-21230                                          |            | SOCIAL SECURITY TAX  | (\$1,493.39)  |           | SS & MED/Wages Pd 6-18-21         |
| G 99-21245                                          |            | FLEX BENEFIT         | (\$491.90)    |           | FLEX BEN/Wages Pd 6-18-21         |
| G 99-21280                                          |            | HEALTH INSURANCE WI  | (\$622.59)    |           | HEALTH/Wages Pd 6-18-21           |
| G 99-11160                                          |            | SPECIAL CLEARING AC  | (\$14,445.29) |           | Net Pay/Wages Pd 6-18-21          |
|                                                     |            | Total                | \$0.00        |           |                                   |
| <b>512 e 06/24/21 DEPT. OF EMPLOYEE TRUST FUNDS</b> |            |                      |               |           |                                   |
| E 99-91-551-1-199                                   |            | FRINGE BENEFITS      | \$10,350.54   | 202106    | JULY HEALTH Employer              |
| G 99-21280                                          |            | HEALTH INSURANCE WI  | \$1,245.18    | 202106    | JULY HEALTH Employee              |



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|-------------------|------------|---------------------------------------|-------------|------------|--------------------------------------|
| Total             |            |                                       | \$11,595.72 |            |                                      |
| <b>513 e</b>      | 06/30/21   | <b>WISCONSIN RETIREMENT SYSTEM</b>    |             |            |                                      |
| E 99-91-551-1-199 |            | FRINGE BENEFITS                       | \$2,911.62  | 249539     | MAY 2021 WRS Employer                |
| G 99-21265        |            | WI RETIREMENT                         | \$2,911.62  | 249539     | MAY 2021 WRS Employee                |
| Total             |            |                                       | \$5,823.24  |            |                                      |
| <b>520 e</b>      | 06/25/21   | <b>ADP, LLC</b>                       |             |            |                                      |
| E 99-92-551-2-289 |            | PAYROLL PROCESSING                    | \$84.23     | 582237853  | Processing 6-18-21 Payroll           |
| Total             |            |                                       | \$84.23     |            |                                      |
| <b>24977</b>      | 06/22/21   | <b>ADVANCED CHILLER SERVICES</b>      |             |            |                                      |
| E 99-94-551-3-308 |            | BUILDING SUPPLIES                     | \$876.00    | 3651       | Boiler Repairs                       |
| Total             |            |                                       | \$876.00    |            |                                      |
| <b>24978</b>      | 06/22/21   | <b>AT&amp;T</b>                       |             |            |                                      |
| E 99-92-551-3-303 |            | TELEPHONE                             | \$172.62    |            | JULY Phone Service - Paid in Advance |
| Total             |            |                                       | \$172.62    |            |                                      |
| <b>24979</b>      | 06/22/21   | <b>BAKER &amp; TAYLOR</b>             |             |            |                                      |
| E 99-93-551-3-373 |            | PRINT                                 | \$302.23    | 2035916408 | Print Collection Materials           |
| E 99-93-551-3-373 |            | PRINT                                 | \$1,530.61  | 2035923643 | Print Collection Materials           |
| E 99-93-551-3-373 |            | PRINT                                 | \$366.12    | 2035932575 | Print Collection Materials           |
| E 99-93-551-3-373 |            | PRINT                                 | \$1,079.25  | 2035944478 | Print Collection Materials           |
| E 99-93-551-3-371 |            | MEDIA                                 | \$43.18     | H24025470  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$28.79     | H24029870  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$14.32     | H55113690  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$204.64    | H55135410  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$112.69    | H55146420  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$99.89     | H55149060  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$47.62     | H55151620  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$35.25     | H55166590  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$38.98     | H55187290  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$47.62     | H55187940  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$28.13     | H55193500  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$24.53     | H55234580  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$73.59     | H55234680  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$85.08     | H55270110  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$53.43     | H55279990  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$24.53     | H55290750  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$31.01     | H55302450  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$52.02     | H55307670  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$15.17     | H55334760  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$16.61     | H55354850  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$39.67     | H55373310  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$63.46     | H55391080  | Media Collection                     |
| E 99-93-551-3-371 |            | MEDIA                                 | \$112.51    | H55428520  | Media Collection                     |
| Total             |            |                                       | \$4,570.93  |            |                                      |
| <b>24980</b>      | 06/22/21   | <b>BAKER TILLY VIRCHOW KRAUSE LLP</b> |             |            |                                      |



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| E 99-92-551-2-206 |            | AUDIT                            | \$750.00   | BT1832604   | 2020 Audit Preparation to Date |
|                   |            | Total                            | \$750.00   |             |                                |
| <b>24981</b>      | 06/22/21   | <b>B-E CONTROLS</b>              |            |             |                                |
| E 99-94-551-3-308 |            | BUILDING SUPPLIES                | \$1,036.31 | 6905        | Roof Ice Dam Repairs           |
|                   |            | Total                            | \$1,036.31 |             |                                |
| <b>24982</b>      | 06/22/21   | <b>CARDMEMBER SERVICE</b>        |            |             |                                |
| E 99-92-551-2-284 |            | CONTRACTED SERVICE               | \$78.99    | 0533        | Mailchimp                      |
| E 99-94-551-3-308 |            | BUILDING SUPPLIES                | \$309.40   | 2195        | Homethreads                    |
| E 99-92-551-2-286 |            | COMPUTERS                        | \$77.00    | 2428        | Mobile Beacon                  |
| E 99-94-551-3-308 |            | BUILDING SUPPLIES                | (\$309.40) | 3148        | Homethreads                    |
| E 99-93-551-3-370 |            | PROGRAMMING                      | \$7.58     | 3242        | Target                         |
| E 99-93-551-3-370 |            | PROGRAMMING                      | \$86.87    | 4509        | OTC Brands                     |
| E 99-93-551-3-371 |            | MEDIA                            | \$126.58   | 4531        | Gamestosop                     |
| E 99-92-551-3-303 |            | TELEPHONE                        | \$25.47    | 6881        | AT&T                           |
|                   |            | Total                            | \$402.49   |             |                                |
| <b>24983</b>      | 06/22/21   | <b>CENTURY LINK</b>              |            |             |                                |
| E 99-92-551-3-303 |            | TELEPHONE                        | \$4.98     | 230317338   | MAY Long Distance              |
|                   |            | Total                            | \$4.98     |             |                                |
| <b>24984</b>      | 06/22/21   | <b>DELTA DENTAL OF WISCONSIN</b> |            |             |                                |
| G 99-21275        |            | DENTAL INSURANCE WI              | \$50.46    | 1624544     | JULY Dental                    |
| G 99-21276        |            | VISION INSURANCE WIT             | \$66.30    | 1626971     | JULY Vision                    |
|                   |            | Total                            | \$116.76   |             |                                |
| <b>24985</b>      | 06/22/21   | <b>DEMCO</b>                     |            |             |                                |
| E 99-92-551-3-300 |            | OFFICE SUPPLIES                  | \$182.93   | 6955099     | Work Supplies                  |
| E 99-92-551-3-300 |            | OFFICE SUPPLIES                  | \$82.19    | 6958238     | Work Supplies                  |
| E 99-92-551-3-300 |            | OFFICE SUPPLIES                  | \$141.43   | 6961793     | Work Supplies                  |
|                   |            | Total                            | \$406.55   |             |                                |
| <b>24986</b>      | 06/22/21   | <b>EBSCO</b>                     |            |             |                                |
| E 99-93-551-3-372 |            | E CONTENT                        | \$3,381.00 | 1000159100- | Consumer Reports Online Access |
|                   |            | Total                            | \$3,381.00 |             |                                |
| <b>24987</b>      | 06/22/21   | <b>GEGRB/AMAZON</b>              |            |             |                                |
| E 99-92-551-2-286 |            | COMPUTERS                        | (\$8.49)   | 43754789834 | Technology                     |
| E 99-92-551-2-286 |            | COMPUTERS                        | \$17.03    | 43937899499 | Technology                     |
| E 99-93-551-3-370 |            | PROGRAMMING                      | \$9.95     | 43943367439 | Programming Supplies           |
| E 99-93-551-3-372 |            | E CONTENT                        | \$14.99    | 43993368436 | Kindle Titles                  |
| E 99-92-551-2-286 |            | COMPUTERS                        | (\$17.03)  | 44539954484 | Technology                     |
| E 99-93-551-3-370 |            | PROGRAMMING                      | \$33.90    | 44686368583 | Programming Supplies           |
| E 99-93-551-3-373 |            | PRINT                            | \$144.40   | 44778499863 | Print Collection               |
| E 98-95-551-7-298 |            | LIB GIFTS & GRANTS RE            | \$39.42    | 44887878583 | Restricted Gift - MCF          |
| E 99-92-551-2-286 |            | COMPUTERS                        | \$9.89     | 44945558566 | Technology                     |
| E 98-95-551-7-298 |            | LIB GIFTS & GRANTS RE            | \$13.56    | 45658796553 | Resticted Gift - MCF           |
| E 99-93-551-3-370 |            | PROGRAMMING                      | \$7.99     | 45748473838 | Programming Supplies           |
| E 98-95-551-7-298 |            | LIB GIFTS & GRANTS RE            | \$43.09    | 46374833865 | Restricted Gift - MCF          |
| E 99-93-551-3-370 |            | PROGRAMMING                      | \$54.73    | 46963437943 | Programming Supplies           |



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## \*Check Detail Register©

Batch: 0621 LIB AP,0621 LIB MN1

| Check #           | Check Date | Vendor Name                         | Amount     | Invoice     | Comment                               |
|-------------------|------------|-------------------------------------|------------|-------------|---------------------------------------|
| E 99-92-551-2-286 |            | COMPUTERS                           | \$14.96    | 47374559976 | Technology                            |
| E 99-94-551-3-308 |            | BUILDING SUPPLIES                   | \$232.10   | 48975985734 | Building Supplies - Electrical        |
| E 99-93-551-3-370 |            | PROGRAMMING                         | \$10.77    | 49483539988 | Programming Supplies                  |
| E 99-93-551-3-370 |            | PROGRAMMING                         | \$33.43    | 53934693484 | Programming Supplies                  |
| E 99-93-551-3-373 |            | PRINT                               | (\$0.01)   | 54665566848 | Print Collection                      |
| E 99-93-551-3-372 |            | E CONTENT                           | \$14.99    | 56497936864 | Kindle Titles                         |
| E 99-93-551-3-373 |            | PRINT                               | \$13.58    | 57437774834 | Print Collection                      |
| E 99-93-551-3-370 |            | PROGRAMMING                         | \$71.69    | 58487634534 | Programming Supplies                  |
| E 98-95-551-7-298 |            | LIB GIFTS & GRANTS RE               | \$118.29   | 68646796537 | Restricted Gift - MCF                 |
| E 99-93-551-3-372 |            | E CONTENT                           | \$16.99    | 68679833846 | Kindle Titles                         |
| E 98-95-551-7-298 |            | LIB GIFTS & GRANTS RE               | \$69.47    | 73864694983 | Restricted Gift - MCF                 |
| E 98-95-551-7-298 |            | LIB GIFTS & GRANTS RE               | \$33.79    | 77686334676 | Restricted Gift - Memory Café         |
| E 99-92-551-2-286 |            | COMPUTERS                           | \$89.58    | 79538657488 | Technology                            |
| E 99-92-551-2-286 |            | COMPUTERS                           | (\$14.61)  | 79639536596 | Technology                            |
| E 99-94-551-3-306 |            | JANITOR SUPPLIES                    | \$59.59    | 83883975856 | Janitor Supplies                      |
| E 99-93-551-3-373 |            | PRINT                               | \$13.32    | 84656385556 | Print Collection                      |
| E 99-93-551-3-372 |            | E CONTENT                           | \$13.99    | 86989973348 | Kindle Titles                         |
| E 99-93-551-3-372 |            | E CONTENT                           | \$13.99    | 87447843363 | Kindle Titles                         |
| E 99-94-551-3-306 |            | JANITOR SUPPLIES                    | \$296.60   | 87635667374 | Janitor Supplies                      |
| E 99-92-551-3-300 |            | OFFICE SUPPLIES                     | \$9.28     | 88654498993 | Office Supplies                       |
| E 98-95-551-7-298 |            | LIB GIFTS & GRANTS RE               | \$885.06   | 89794469856 | Restricted Gift - MCF                 |
| E 99-93-551-3-372 |            | E CONTENT                           | \$14.99    | 97498698754 | Kindle Titles                         |
| E 99-93-551-3-373 |            | PRINT                               | \$21.33    | 97574537967 | Print Collection                      |
| E 99-93-551-3-370 |            | PROGRAMMING                         | \$8.90     | 98343573768 | Programming Supplies                  |
| Total             |            |                                     | \$2,405.50 |             |                                       |
| <b>24988</b>      | 06/22/21   | <b>GREATAMERICA</b>                 |            |             |                                       |
| E 99-92-551-3-307 |            | SUPPLIES-COPY MACHI                 | \$142.00   | 29463593    | Monthly Color Copier Lease            |
| Total             |            |                                     | \$142.00   |             |                                       |
| <b>24989</b>      | 06/22/21   | <b>JOHN LAMM OF JACKSON, INC</b>    |            |             |                                       |
| E 99-94-551-2-283 |            | CONTRACTED-BUILDIN                  | \$682.16   | 09-17883    | JUNE Regular Service                  |
| Total             |            |                                     | \$682.16   |             |                                       |
| <b>24990</b>      | 06/22/21   | <b>MIDWEST TAPE</b>                 |            |             |                                       |
| E 99-93-551-3-372 |            | E CONTENT                           | \$1,295.62 | 500519046   | MAY Hoopia                            |
| Total             |            |                                     | \$1,295.62 |             |                                       |
| <b>24991</b>      | 06/22/21   | <b>OFFICE COPYING EQUIPMENT INC</b> |            |             |                                       |
| E 99-92-551-3-307 |            | SUPPLIES-COPY MACHI                 | \$364.92   | AR141898    | APR Copy Charges                      |
| Total             |            |                                     | \$364.92   |             |                                       |
| <b>24992</b>      | 06/22/21   | <b>ORKIN LLC</b>                    |            |             |                                       |
| E 99-94-551-2-283 |            | CONTRACTED-BUILDIN                  | \$300.00   | 216131380   | Spring Preventative Svc               |
| E 99-94-551-2-283 |            | CONTRACTED-BUILDIN                  | \$1,036.80 | 6139730     | Pest Preventative Svc - 1 year annual |
| Total             |            |                                     | \$1,336.80 |             |                                       |
| <b>24993</b>      | 06/22/21   | <b>PIEPER POWER</b>                 |            |             |                                       |
| E 99-94-551-3-308 |            | BUILDING SUPPLIES                   | \$2,142.50 | 794076      | Electrical Svc - LIB Portion          |
| Total             |            |                                     | \$2,142.50 |             |                                       |



# VILLAGE OF THIENSVILLE

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Page 5

## \*Check Detail Register©

Batch: 0621 LIB AP,0621 LIB MN1

| Check #           | Check Date | Vendor Name                               | Amount      | Invoice    | Comment                         |
|-------------------|------------|-------------------------------------------|-------------|------------|---------------------------------|
| <b>24994</b>      | 06/22/21   | <b>QUILL.COM</b>                          |             |            |                                 |
| E 99-92-551-3-300 |            | OFFICE SUPPLIES                           | \$23.26     | 17070018   | Office Supplies                 |
| E 99-92-551-3-300 |            | OFFICE SUPPLIES                           | \$27.56     | 17074359   | Office Supplies                 |
| E 99-92-551-3-300 |            | OFFICE SUPPLIES                           | \$73.98     | 17080515   | Office Supplies                 |
|                   |            | Total                                     | \$124.80    |            |                                 |
| <b>24995</b>      | 06/22/21   | <b>R &amp; R INSURANCE SERVICES, INC.</b> |             |            |                                 |
| E 99-91-551-2-237 |            | WORKER S COMPENSA                         | \$677.00    | 2470380    | Workers Comp Insurance (2 of 2) |
| E 99-92-551-2-243 |            | ALL OTHER INSURANCE                       | \$4,557.00  | 2470381    | Liability Insurance (2 of 2)    |
|                   |            | Total                                     | \$5,234.00  |            |                                 |
| <b>24996</b>      | 06/22/21   | <b>SECURIAN FINANCIAL GROUP, INC</b>      |             |            |                                 |
| E 99-91-551-1-199 |            | FRINGE BENEFITS                           | \$79.56     | 072021-L   | JULY Life - Employer            |
| G 99-21285        |            | LIFE INSURANCE WITH                       | \$15.54     | 072021-L   | JULY Life - Employee            |
| G 99-21286        |            | ACCIDENTAL INS WITH                       | \$31.92     | 072121-A   | JULY Accident - Employee        |
|                   |            | Total                                     | \$127.02    |            |                                 |
| <b>24997</b>      | 06/22/21   | <b>UNIQUE MANAGEMENT SERVICES</b>         |             |            |                                 |
| E 99-92-551-3-358 |            | DEBT COLLECTION                           | \$17.90     | 602165     | MAY 2021 Placements             |
|                   |            | Total                                     | \$17.90     |            |                                 |
| <b>24998</b>      | 06/22/21   | <b>WE ENERGIES</b>                        |             |            |                                 |
| E 99-94-551-3-360 |            | UTILITIES                                 | \$3,280.36  | 3725049772 | JUNE Electrical & Gas Service   |
|                   |            | Total                                     | \$3,280.36  |            |                                 |
|                   |            | <b>11110 HARRIS GF -CHECKING</b>          | \$85,915.26 |            |                                 |

### Fund Summary

#### **11110 HARRIS GF -CHECKING**

|                                 |             |
|---------------------------------|-------------|
| 98 FLW LIB GIFTS & GRANTS FUND  | \$1,202.68  |
| 99 F. L. WEYENBERG LIBRARY FUND | \$84,712.58 |
|                                 | \$85,915.26 |

# Presentation to the Finance Committee of the Frank L. Weyenberg Library

June 29, 2021

1. Objective of the audit was to express our opinion on your financial statements.
2. Reports issued
  - a. Opinion on financial statements
    - i. Unmodified opinion, fairly stated in accordance with applicable standards
  - b. Communication to those charged with governance and management
    - i. Included all communications required under professional standards
    - ii. Includes comments and recommendations resulting from our audit

3. Financial highlights

a. Governmental Funds

|                         | General Fund      |                    |                                         |
|-------------------------|-------------------|--------------------|-----------------------------------------|
|                         | Actual            | Final Budget       | Variance:<br>Favorable<br>(unfavorable) |
| Current year activity   |                   |                    |                                         |
| Revenues                | \$ 1,233,185      | \$ 1,243,500       | \$ (10,315)                             |
| Expenditures            | 1,304,150         | 1,323,678          | 19,528                                  |
| Change in fund balances | (70,965)          | <u>\$ (80,178)</u> | <u>\$ 9,213</u>                         |
| Fund balance            |                   |                    |                                         |
| Beginning of the year   | 213,912           |                    |                                         |
| End of the year         | <u>\$ 142,947</u> |                    |                                         |
| Fund balance consist of |                   |                    |                                         |
| Assigned                | \$ 1,356          |                    |                                         |
| Unassigned              | 141,591           |                    |                                         |
| Total                   | <u>\$ 142,947</u> |                    |                                         |

4. Questions – [wendi.unger@bakertilly.com](mailto:wendi.unger@bakertilly.com) or 414 777 5423



# Reporting and insights from 2020 audit:

Frank L Weyenberg Library of  
Mequon-Thiensville

December 31, 2020

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# Executive summary

June 14, 2021

To the Board of Trustees  
Frank L. Weyenberg Library of Mequon-Thiensville  
Mequon, Wisconsin

We have completed our audit of the financial statements of the Frank L. Weyenberg Library of Mequon-Thiensville (the "Library") for the year ended December 31, 2020, and have issued our report dated June 14, 2021. 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.

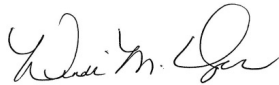
Additionally, we have included information on key risk areas the Frank L. Weyenberg Library of Mequon-Thiensville should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

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

- Wendi Unger, Partner: [wendi.unger@bakertilly.com](mailto:wendi.unger@bakertilly.com) or +1 (414) 777 5423

Sincerely,

Baker Tilly US, LLP



Wendi M. Unger, CPA, Partner

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

# Responsibilities

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# 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 the 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

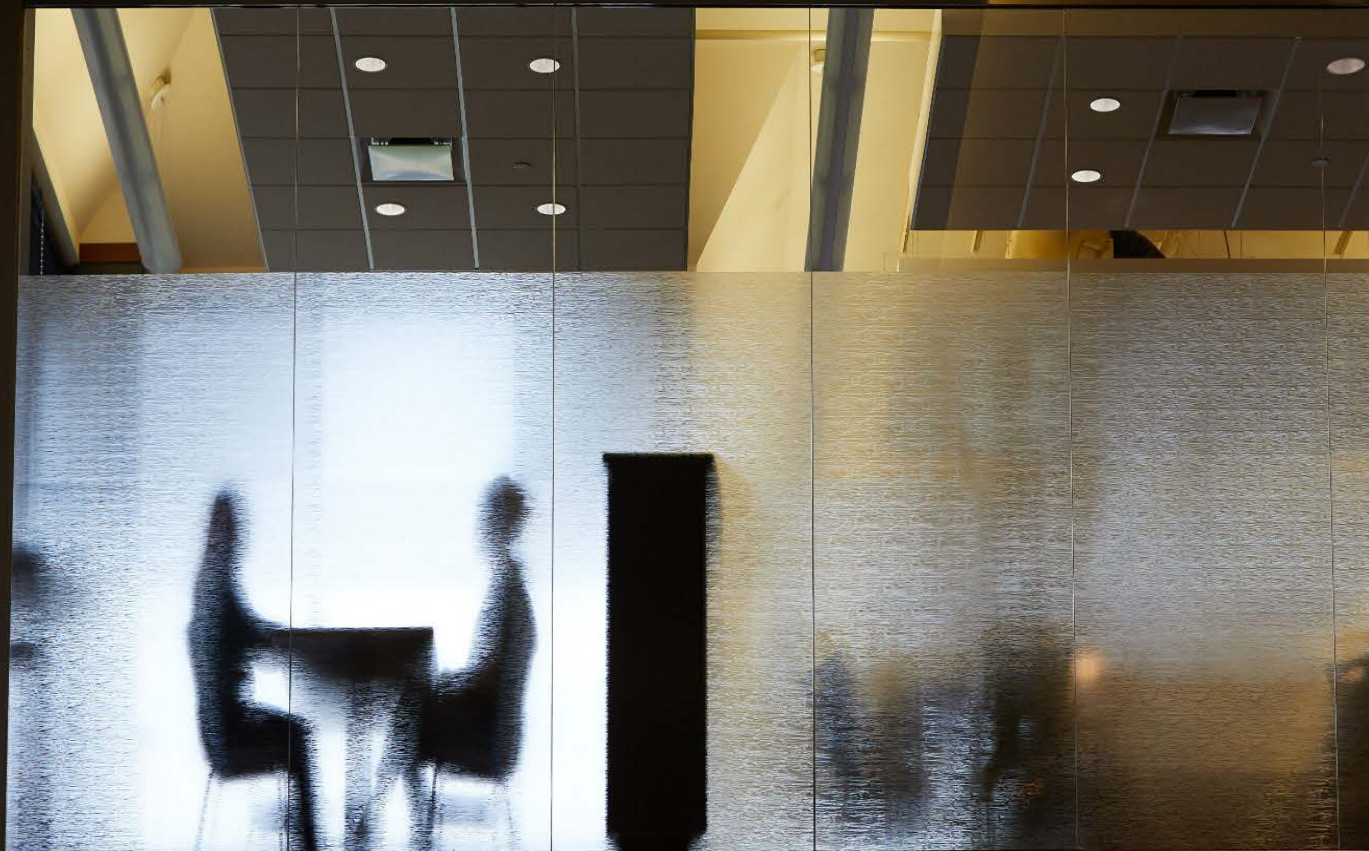
We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of the Library board, including:

- Qualitative aspects of the Library's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant difficulties encountered
- Disagreements with management
- Corrected and uncorrected misstatements
- Internal control matters
- Significant estimates
- Other findings or issues arising from the audit

## Management's responsibilities

| Management                                                                                                                                                     | Auditor                                                                                                                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
|  Prepare and fairly present the financial statements                        | Our audit does not relieve management or the Library board of their responsibilities                                                |
|  Establish and maintain effective internal control over financial reporting | An audit includes consideration of internal control over financial reporting, but not an expression of an opinion on those controls |
|  Provide us with written representations at the conclusion of the audit     | See Appendix for a copy of management's representations                                                                             |

# Audit status



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# 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



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# Audit approach and results

## Planned scope and timing

### Audit focus

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

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards
- Areas of complexity including capital assets and debt

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 key 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 key areas of emphasis             | Testing approach             |                                              |
|-----------------------------------------|------------------------------|----------------------------------------------|
| Cash and investments                    | Revenues and receivables     | General disbursements                        |
| Payroll                                 | Pension and OPEB liabilities | Long-term debt                               |
| Capital assets including infrastructure | 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 did identify a deficiency in internal control that we consider to be 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. In addition, material misstatements in the general ledger were identified during the financial audit.

## 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. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2020. 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            |
|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| Accrued compensated absences               | Evaluation of hours earned and accumulated in accordance with employment policies and average wage per hour rates | Reasonable in relation to the financial statements as a whole |
| 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 |
| Net OPEB liabilities and related deferrals | Key assumptions set by management with the assistance of a third party actuary                                    | 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 difficulties encountered during the audit

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

## 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.

## 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.

## Corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the Library's financial statements. The list below summarizes the material corrected misstatements that, in our judgment, may not have been detected except through our auditing procedures. The internal control matters section of this report describes the effects on the financial reporting process indicated by the corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

|                                           | <u>Amount</u> |
|-------------------------------------------|---------------|
| To record receivables in the current year | \$59,116      |

## 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.

## 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 Appendix includes 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 the financial statements are issued or available to be issued, 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.

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

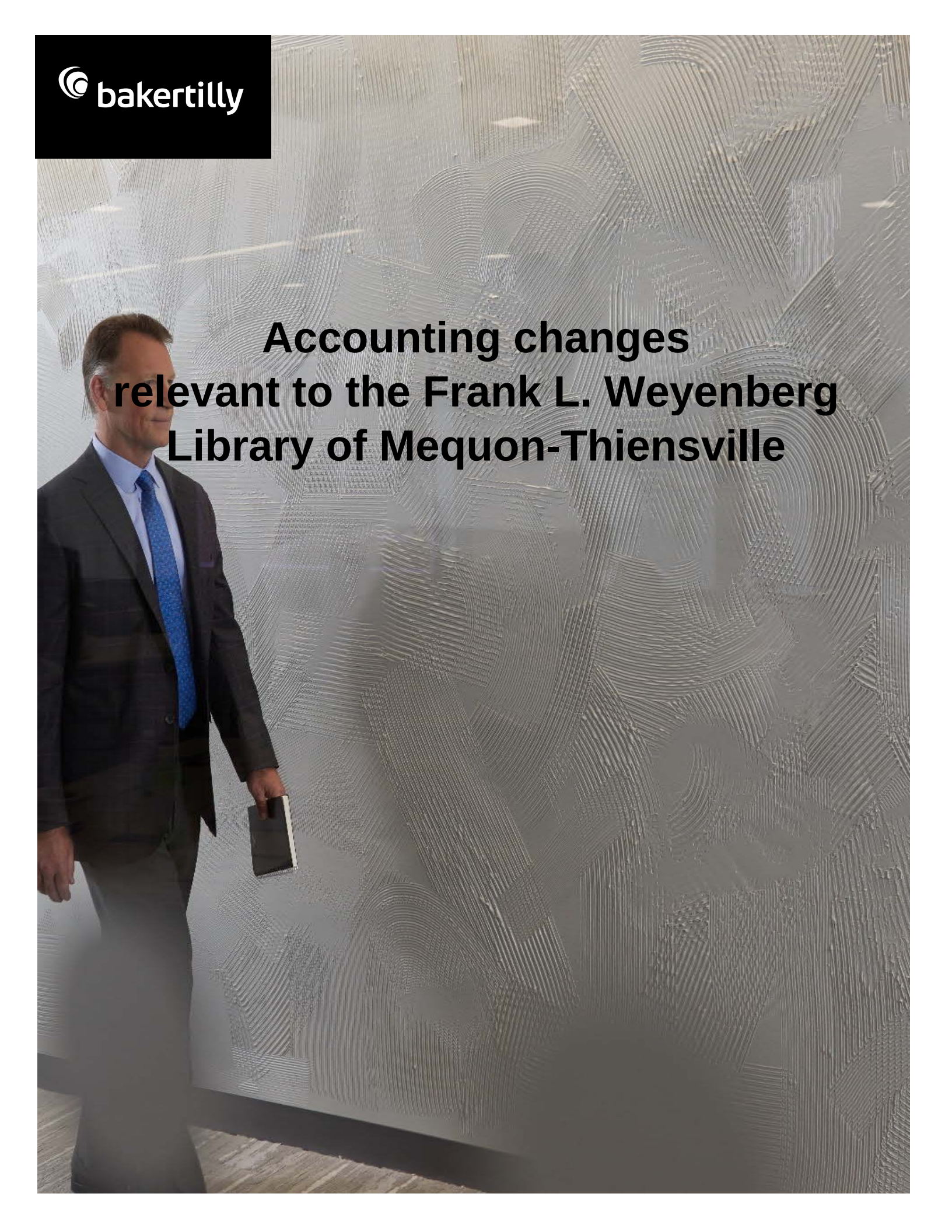
## Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries

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

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

A man in a dark suit, light blue shirt, and blue patterned tie is walking from left to right. He is holding a black folder or book. The background is a large wall covered in numerous fingerprints, creating a complex, textured pattern. The lighting is soft, and the overall tone is professional and serious.

# **Accounting changes relevant to the Frank L. Weyenberg Library of Mequon-Thiensville**

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# Accounting changes relevant to the Frank L. Weyenberg Library of Mequon-Thiensville

## Future accounting standards update

| GASB Statement Number | Description                                                                                                                               | Potentially Impacts you | Effective Date |
|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------|
| 87                    | Leases                                                                                                                                    | ✓                       | 12/31/22*      |
| 89                    | Accounting for Interest Incurred before the End of a Construction Period                                                                  | ✓                       | 12/31/21*      |
| 91                    | Conduit Debt                                                                                                                              | ✓                       | 12/31/22*      |
| 92                    | Omnibus 2020                                                                                                                              | ✓                       | 12/31/22*      |
| 93                    | Replacement of Interfund Bank Offered Rates                                                                                               | ✓                       | 12/31/22*      |
| 94                    | Public-Private and Public-Public Partnerships and Availability Payment Arrangements                                                       | ✓                       | 12/31/23       |
| 96                    | Subscription-Based Information Technology Arrangements                                                                                    | ✓                       | 12/31/23       |
| 97                    | Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans | ✓                       | 12/31/22       |

\*The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87 which was postponed by one and a half years. The effective date reflected above is the required revised implementation date.

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

## Preparing for the new lease standard

GASB's new single model for lease accounting will be effective soon. This standard will require governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Contracts meeting the criteria for control, term and other items within the standard will result in recognizing a right to use asset and lease liability or a receivable and deferred inflow of resources.

We recommend Library review this standard and start planning now as to how this will affect your financial reporting. We recommend that you begin by completing an inventory of all contracts that might meet the definition of a lease. The contract listing should include key terms of the contracts such as:

- Description of contract
- Underlying asset
- Contract term
- Options for extensions and terminations
- Service components, if any
- Dollar amount of lease

In addition, Library should begin to establish a lease policy to address the treatment of common lease types, including a dollar threshold for each lease. We are available to discuss this further and help you develop an action plan.

Learn more about [GASB 87](#).

# Trending challenges and opportunities for organizations



---

# Trending challenges and opportunities for organizations

Management and governing bodies must keep the future in mind as they evaluate strategies to achieve future growth. Keeping a balance between risk and sustainability is key, and organizations need to think beyond their immediate needs to their long-term goals. Economic uncertainty, coupled with key risk areas and fast-paced technology change, make strategic planning complex. Begin the discussion with your management team to find your path to your future.

---

## Turning toward recovery and growth

Many organizations are focusing on the strategic restart and ramp up of their operations.

With great uncertainty about what recovery will look like—or how long it will take—it is essential for your organization to understand the scenarios you may face and plan your path back to growth.

We can help you chart a way forward that will enhance and maximize your value, minimize further disruption and keep your workforce safe.

### Recommendation

Follow our [road map](#) to reopen, recover and reset.



---

## Compliance with federal awards



### Challenge

The COVID-19 crisis has had a significant effect on the nation, including recipients of federal awards resulting from various congressional acts. Federal funding adds an increased level of scrutiny and brings new challenges around compliance, reporting and administration.

Finance and spending departments are operating in unprecedented times as they manage and administer these funds while also remaining economically viable, maintaining operations and adapting to the “new normal.”

### Recommendation

Learn more about [compliance for federal funds](#) obtained for pandemic response efforts.

---

## Recession proofing measures



### Challenge

Ever aware of the need to balance the needs of diverse constituents against constrained revenue streams and conflicting priorities, public leaders strive to effectively deploy scarce resources while maintaining the highest levels of accountability and transparency.

In times of crisis, additional challenges emerge to maintain essential services, ensure citizen safety, protect their workforce and jumpstart programs to mitigate negative local economic impacts—all while focusing on planning for long-term effects of revenue shortages and the subsequent recovery.

Developing strategic clarity, aligning resources with priorities, strengthening performance, optimizing processes and leveraging

technology are imperative.

### Recommendation

Learn about [proactive measures to insulate your organization](#) from financial hardship and to [optimize your organization's performance](#).

---

## Recruiting and hiring

### Challenge

Public sector entities in need of key workforce personnel, such as city or county managers and administrators, city or county attorneys, fire chiefs, police chiefs and other departmental directors, may find themselves in an unenviable position during a pandemic.

Organizations need the talent, but a pandemic can disrupt essential business processes and cause apprehension about access to desirable candidates.

Hiring leaders should proactively discuss what-if scenarios, evaluate short-term and long-term hiring priorities, and plan for situations where immediate recruitment is imperative.

### Recommendation

Learn the key considerations and actions for [recruiting and hiring](#) in a crisis.



---

## Risk assessment

### Challenge



Organizations today manage ever-expanding priorities in a constantly evolving, disruptive risk environment. Undetected risks, insufficient internal controls and inefficient business processes may negatively impact not only the entity but also its workforce and the community at large.

Risk assessment and internal audit prove essential to identifying top risks and the appropriateness of response in order to:

- Manage risk and compliance
- Enhance governance and strategy
- Optimize operations
- Gain assurance around key functions and processes that contribute toward meeting organizational goals

### Recommendation

Learn about the key considerations for the [risk assessment process and internal audit planning](#).

---

## Information technology and cybersecurity



### Challenge

While return-to-work scenarios are being developed, it is likely that remote workforces will remain a reality for many organizations in the short- to mid-term. Though many organizations have been able to adapt on a short-term basis, some will not be prepared for long-term operation on a remote and virtual basis. Organizations should increase monitoring of invasive cyber events, given the likely increase in hackers sending out fake emails, website links and ransomware attacks – and also consider:

- Adequacy of IT controls and security
- Performance of remote infrastructure supporting operations
- Improvements to remote applications for communication, collaboration and workflow
- Alternatives for data entry, work and information flow

## Recommendation

[Learn more](#) about information technology and cybersecurity, including [System & Organization Controls reporting](#).

## **Appendix A: Client service team**

# Client service team



**Wendi Unger, CPA**

**Partner**

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Milwaukee, WI 53202  
United States

**T +1 (414) 777 5423**

[wendi.unger@bakertilly.com](mailto:wendi.unger@bakertilly.com)



**Matt Drzewiecki**

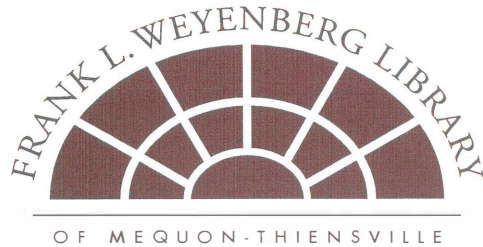
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United States

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[matthew.drzewiecki@bakertilly.com](mailto:matthew.drzewiecki@bakertilly.com)

# Appendix B: Management representation letter



June 14, 2021

Baker Tilly US, LLP  
777 E Wisconsin Ave  
32nd Floor  
Milwaukee, WI 53202

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Frank L. Weyenberg Library of Mequon-Thiensville as of December 31, 2020 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 each major fund of the Frank L. Weyenberg Library of Mequon-Thiensville and the respective changes in financial position in conformity with accounting principles generally accepted in the United States of America. 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.
- 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 and all component units 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, 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) We are not aware of any known actual, possible, pending, or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with accounting principles generally accepted in the United States of America, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 10) Guarantees, whether written or oral, under which the 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 Board of Trustees 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 known related parties or related party relationships and transactions of which we are aware.

## Other

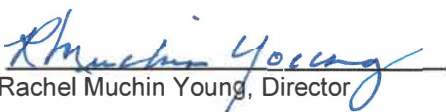
- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) The Library has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 19) We are 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.
- 20) 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.
- 21) In regards to the nonattest services performed by you listed below, we 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*.
- 22) The Frank L. Weyenberg Library of Mequon-Thiensville 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.
- 23) The Frank L. Weyenberg Library of Mequon-Thiensville has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 24) The financial statements properly classify all funds and activities.
- 25) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

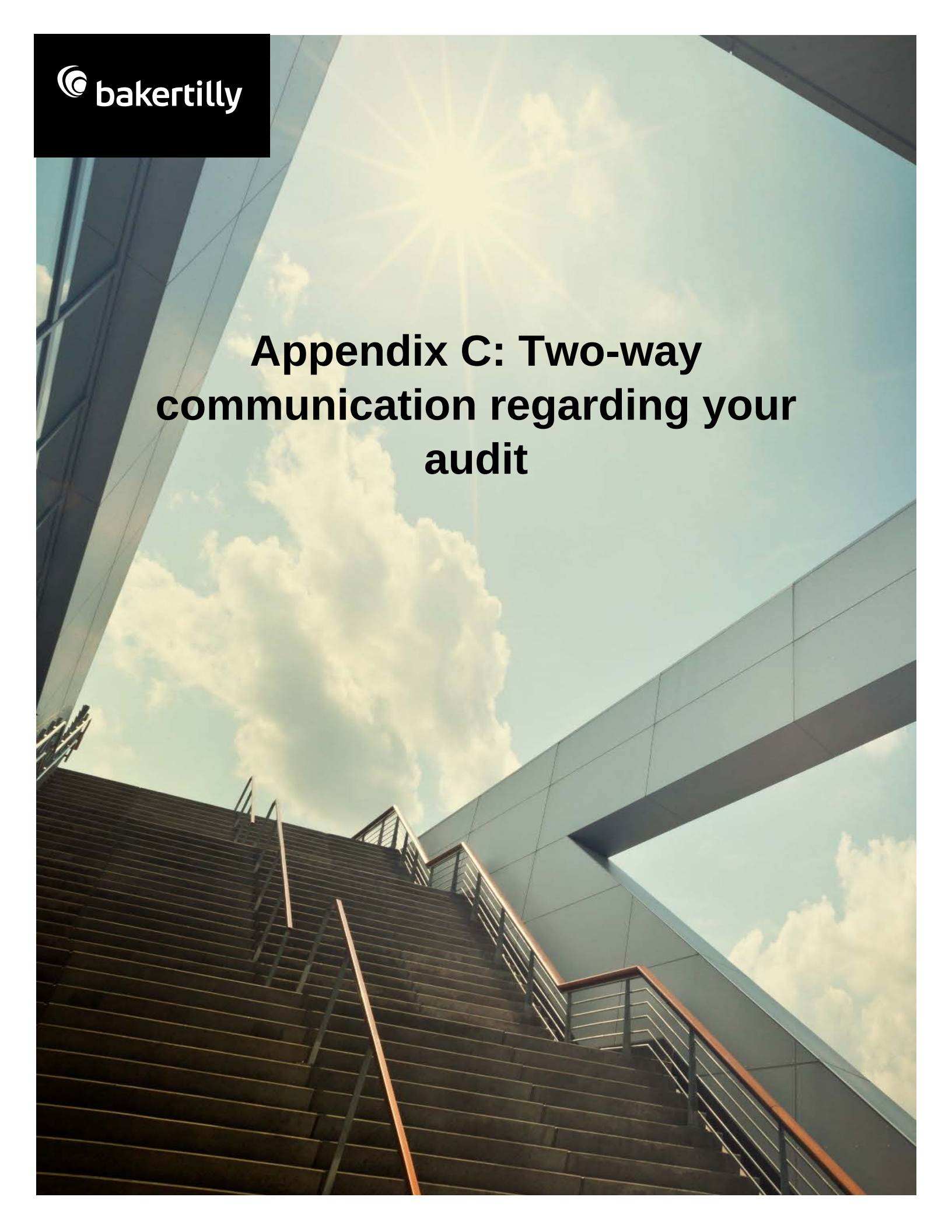
- 26) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 27) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 28) 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.
- 29) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 30) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 31) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 32) We have appropriately disclosed the Frank L. Weyenberg Library of Mequon-Thiensville'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.
- 33) 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.
- 34) We assume responsibility for, and agree with, the findings of specialists in evaluating the OPEB liability, deferred outflows and deferred inflows relate to the OPEB and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.
- 35) 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
- 36) We assume responsibility for, and agree with, the information provided by the Department of Employee Trust Funds for the Local Retiree Life Insurance program as audited by the Legislative Audit Bureau relating to the net OPEB 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..

Sincerely,

Frank L. Weyenberg Library of Mequon-Thiensville

Signed:   
Rachel Muchin Young, Director

Signed:   
Craig Jacobson, Business Manager



## **Appendix C: Two-way communication regarding your audit**

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. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- e. Have you had any significant communications with regulators or grantor agencies?
- f. 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 the Library board 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. If necessary, we may do preliminary financial audit work during the months of October-December, and sometimes early in January. 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 may 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.

# **Frank L. Weyenberg Library of Mequon-Thiensville**

Financial Statements and  
Supplementary Information

December 31, 2020

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## **INDEPENDENT AUDITORS' REPORT**

## **Independent Auditors' Report**

To the Board of Trustees of  
Frank L. Weyenberg Library of Mequon-Thiensville  
Mequon, Wisconsin

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and major fund of Frank L. Weyenberg Library of Mequon-Thiensville, Wisconsin as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Frank L. Weyenberg Library of Mequon-Thiensville's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of Frank L. Weyenberg Library of Mequon-Thiensville, Wisconsin, as of December 31, 2020 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.

## **Other Matters**

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

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Frank L. Weyenberg's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

*Baker Tilly US, LLP*

Milwaukee, Wisconsin  
June 14, 2021



## **Management Discussion and Analysis**

(Unaudited)

As of and for the Year Ended December 31, 2020

This overview of the 2020 fiscal year financial activities of the Frank L. Weyenberg Library of Mequon – Thiensville provides readers a performance synopsis. It should be read in conjunction with the detailed financial statements and accompanying notes.

The Frank L. Weyenberg Library is a joint library formed by two municipalities, the City of Mequon and the Village of Thiensville, serving a combined population of approximately 27,300, which is poised for growth. The Library receives funding from both of the above-mentioned communities, as well as some county reimbursement funds for past service to non-librarians of Ozaukee, Sheboygan, Washington, and Waukesha counties.

### **Financial Highlights and Statements**

The Net Position and the Changes in Net Position reports below offer a broad overview of the Library's finances for the 2019 and 2020 fiscal years. The Net Position government-wide financial statement provides information on the Library's overall financial status, including its assets, liabilities and deferred inflows/outflows of resources. The Changes in Net Position report is fund oriented and focuses on specific aspects of the Library's operation. More detailed information, including representation of the library's financial health, is represented within the full audit report.

| <b>Net Position</b>                       | <b>2019</b>                      | <b>2020</b>                      |
|-------------------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                             |                                  |                                  |
| Current assets                            | \$ 278,150                       | \$ 283,540                       |
| Accounts receivable (net)                 | 30,478                           | 36,649                           |
| Restricted assets – net pension asset     | ---                              | 99,706                           |
| Capital assets, net of depreciation       | <u>2,956,483</u>                 | <u>2,938,648</u>                 |
| <b>Total Assets</b>                       | <u><b>3,265,111</b></u>          | <u><b>3,358,543</b></u>          |
| <br><b>Deferred Outflows of Resources</b> | <br><u><b>297,954</b></u>        | <br><u><b>250,698</b></u>        |
| <br><b>Liabilities</b>                    |                                  |                                  |
| Current liabilities                       | 80,161                           | 156,809                          |
| Noncurrent liability                      | <u>122,975</u>                   | <u>29,522</u>                    |
| <b>Total Liabilities</b>                  | <u><b>203,136</b></u>            | <u><b>186,331</b></u>            |
| <br><b>Deferred Inflows of Resources</b>  | <br><u><b>155,774</b></u>        | <br><u><b>306,921</b></u>        |
| <br><b>Net Position</b>                   |                                  |                                  |
| Investment in capital assets              | 2,956,483                        | 2,938,648                        |
| Restricted for pension                    | ---                              | 99,706                           |
| Unrestricted                              | <u>247,672</u>                   | <u>77,635</u>                    |
| <b>Total Net Position</b>                 | <u><u><b>\$3,204,155</b></u></u> | <u><u><b>\$3,115,989</b></u></u> |

| <b>Changes in Net Position</b>     | <b>2019</b>                          | <b>2020</b>                          |
|------------------------------------|--------------------------------------|--------------------------------------|
| <b>Program Revenues</b>            |                                      |                                      |
| Grants and contributions           | \$1,217,696                          | \$1,210,066                          |
| Charges for services               | 37,417                               | 18,671                               |
| <b>General Revenues</b>            |                                      |                                      |
| Investment income                  | 5,397                                | 1,889                                |
| Miscellaneous                      | <u>10,795</u>                        | <u>7,992</u>                         |
| <b>Total Revenues</b>              | <u><b>1,271,305</b></u>              | <u><b>1,238,618</b></u>              |
| <br><b>Expenses</b>                |                                      |                                      |
| Library services                   | <u>1,281,622</u>                     | <u>1,363,919</u>                     |
| <b>Total Expenses</b>              | <u><b>1,281,622</b></u>              | <u><b>1,363,919</b></u>              |
| <br><b>Changes in net position</b> | <br><u><u><b>(\$ 10,317)</b></u></u> | <br><u><u><b>(\$ 88,166)</b></u></u> |

## **Government-wide Financial Analysis**

- In 2020, the intergovernmental revenues available to the Library increased slightly. The Library recovered \$14,305 less than budgeted in fines and fees due to reduced services necessitated by the COVID-19 pandemic.
- The Library earned \$1,450 less than budgeted with the sale of used books and other material due to the COVID-19 pandemic.
- The Library's 2020 net result was a \$70,965 decrease in its fund balance. This was a planned decrease as there were several building projects planned for 2020 that required more funds than were allotted to that budget line in a single year.
- While operating within the budget, \$11,938 was spent on unbudgeted COVID-19 PPE and operational accommodations. These expenditures cannot be recovered, but some of the purchases may be repurposed post-pandemic.
- The Village of Thiensville serves as the library's fiscal agent.

## **General Fund Budgetary Highlights**

The year-end results of operations to the 2020 budget for the Library were positive.

## **Capital Assets and Debt Administration**

### Capital Assets

The Library's investment in capital assets as of December 31, 2020 amounted to \$2,938,648 net of accumulated depreciation, which is a decrease of \$17,835 from the December 31, 2019 balance. Additional information on the Library's capital assets can be found in Note 3 on page 19 of this report.

### Long-term Debt

The Library's long-term debt consists of accrued vacation time for its employees, most of which is due within the following year, its proportionate share of the net pension liability of the Wisconsin Retirement System and its proportionate share of the net liability of the Local Retiree Life Insurance Fund. Additional information on the Library's long-term debt can be found in Note 4 on page 19 of this report.

## **Economic Forecast**

Recent years have seen stable, but flat budgets. Funding contributions by Mequon and Thiensville to the Library have reflected their own fiscal realities. The Library has maximized its use of technology to offset some personnel costs; however, this approach is not a long-term solution. The City of Mequon has increased its 2020 allocation by \$25,000, a very welcome change which will cover increased personnel costs and building maintenance in the coming year.

## **Requests for Information**

The above report is solely designed to provide a general overview of the Library's finances. Questions concerning this overview or additional financial information about the Library should be addressed to Director, Frank L. Weyenberg Library of Mequon – Thiensville, 11345 North Cedarburg Road, Mequon WI 53092. General information about the Library and its services can be found at [www.flwlib.org](http://www.flwlib.org).

## **BASIC FINANCIAL STATEMENTS**

# Frank L. Weyenberg Library of Mequon-Thiensville

## Statement of Net Position

December 31, 2020

|                                            | <b>Governmental<br/>Activities</b> |
|--------------------------------------------|------------------------------------|
| <b>Assets</b>                              |                                    |
| Cash and investments                       | \$ 283,540                         |
| Accounts receivable (net)                  | 36,649                             |
| Restricted assets - net pension asset      | 99,706                             |
| Capital assets, net of depreciation        | <u>2,938,648</u>                   |
| <br>Total assets                           | <br><u>3,358,543</u>               |
| <br><b>Deferred Outflows of Resources</b>  |                                    |
| Deferred outflows related to OPEB          | 14,843                             |
| Deferred outflows related to pension       | <u>235,855</u>                     |
| <br>Total deferred outflows of resources   | <br><u>250,698</u>                 |
| <br><b>Liabilities</b>                     |                                    |
| Current Liabilities                        |                                    |
| Accounts payable                           | 103,920                            |
| Accrued liabilities                        | 37,410                             |
| Compensated absences - due within one year | <u>15,479</u>                      |
| <br>Total current liabilities              | <br><u>156,809</u>                 |
| <br>Noncurrent Liabilities                 |                                    |
| Net OPEB liability                         | <u>29,522</u>                      |
| Total liabilities                          | <u>186,331</u>                     |
| <br><b>Deferred Inflows of Resources</b>   |                                    |
| Deferred inflows related to OPEB           | 8,369                              |
| Deferred inflows related to pension        | <u>298,552</u>                     |
| <br>Total deferred inflows of resources    | <br><u>306,921</u>                 |
| <br><b>Net Position</b>                    |                                    |
| Investment in capital assets               | 2,938,648                          |
| Restricted for Pension                     | 99,706                             |
| Unrestricted                               | <u>77,635</u>                      |
| <br>Total net position                     | <br><u>\$ 3,115,989</u>            |

See notes to financial statements

# Frank L. Weyenberg Library of Mequon-Thiensville

## Statement of Activities

Year Ended December 31, 2020

| Functions/Programs             | Expenses     | Program Revenues        |                                          |                                        | Net (Expenses)<br>Revenues<br>and Changes<br>in Net Position |
|--------------------------------|--------------|-------------------------|------------------------------------------|----------------------------------------|--------------------------------------------------------------|
|                                |              | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Governmental<br>Activities                                   |
| <b>Governmental Activities</b> |              |                         |                                          |                                        |                                                              |
| Library services               | \$ 1,363,919 | \$ 18,671               | \$ 1,210,066                             | \$ 37,135                              | \$ (98,047)                                                  |
| General revenues:              |              |                         |                                          |                                        |                                                              |
| Investment income              |              |                         |                                          |                                        | 1,889                                                        |
| Miscellaneous                  |              |                         |                                          |                                        | 7,992                                                        |
| Total general revenues         |              |                         |                                          |                                        | 9,881                                                        |
| Change in net position         |              |                         |                                          |                                        | (88,166)                                                     |
| <b>Net Position, Beginning</b> |              |                         |                                          |                                        | 3,204,155                                                    |
| <b>Net Position, Ending</b>    |              |                         |                                          |                                        | \$ 3,115,989                                                 |

See notes to financial statements

**Frank L. Weyenberg Library of Mequon-Thiensville**

## Balance Sheet - Governmental Fund

December 31, 2020

|                                                                                                                                                                                                                   | <b>General<br/>Fund</b>    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| <b>Assets</b>                                                                                                                                                                                                     |                            |
| Cash and investments                                                                                                                                                                                              | \$ 283,540                 |
| Accounts receivable (net)                                                                                                                                                                                         | <u>36,649</u>              |
| Total assets                                                                                                                                                                                                      | <u><u>\$ 320,189</u></u>   |
| <b>Liabilities, Deferred Inflows of<br/>Resources and Fund Balances</b>                                                                                                                                           |                            |
| <b>Liabilities</b>                                                                                                                                                                                                |                            |
| Accounts payable                                                                                                                                                                                                  | \$ 103,920                 |
| Accrued liabilities                                                                                                                                                                                               | <u>37,410</u>              |
| Total liabilities                                                                                                                                                                                                 | <u>141,330</u>             |
| <b>Deferred Inflows of Resources</b>                                                                                                                                                                              |                            |
| Unavailable revenue                                                                                                                                                                                               | <u>35,912</u>              |
| <b>Fund Balance</b>                                                                                                                                                                                               |                            |
| Assigned for gifts and grants                                                                                                                                                                                     | 1,356                      |
| Unassigned                                                                                                                                                                                                        | <u>141,591</u>             |
| Total fund balance                                                                                                                                                                                                | <u>142,947</u>             |
| Total liabilities, deferred inflows of<br>resources and fund balances                                                                                                                                             | <u><u>\$ 320,189</u></u>   |
| Total governmental fund balance                                                                                                                                                                                   | <u>\$ 142,947</u>          |
| Amounts reported for governmental activities in the<br>statement of net position are different because:                                                                                                           |                            |
| Capital assets used in governmental funds are not financial resources<br>and therefore are not reported in the funds.                                                                                             | 2,938,648                  |
| The net pension asset does not relate to current financial resources and is not reported in<br>the governmental funds.                                                                                            | 99,706                     |
| The net OPEB liability does not relate to current financial resources and is not reported in<br>the governmental funds.                                                                                           | (29,522)                   |
| Some receivables that are not currently available are reported as unavailable revenues in the<br>in the fund financial statements but are recognized as revenue when earned in the<br>government-wide statements. | 35,912                     |
| Deferred outflows of resources related to pension do not relate to current financial resources<br>and are not reported in the governmental funds.                                                                 | 235,855                    |
| Deferred inflows of resources related to pension do not relate to current financial resources<br>and are not reported in the governmental funds.                                                                  | (298,552)                  |
| Deferred outflows of resources related to OPEB do not relate to current financial resources<br>and are not reported in the governmental funds.                                                                    | 14,843                     |
| Deferred inflows of resources related to OPEB do not relate to current financial resources<br>and are not reported in the governmental funds.                                                                     | (8,369)                    |
| Some liabilities are not due and payable in the current period and therefore are not reported<br>in the funds - Compensated absences                                                                              | <u>(15,479)</u>            |
| <b>Net Position of Governmental Activities</b>                                                                                                                                                                    | <u><u>\$ 3,115,989</u></u> |

See notes to financial statements

## Frank L. Weyenberg Library of Mequon-Thiensville

### Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund

Year Ended December 31, 2020

|                                | <u>General<br/>Fund</u> |
|--------------------------------|-------------------------|
| <b>Revenues</b>                |                         |
| Intergovernmental revenues     |                         |
| City of Mequon                 | \$ 1,075,000            |
| Village of Thiensville         | 110,740                 |
| County Reimbursements          | 14,937                  |
| Fines and fees                 | 13,238                  |
| Investment income              | 1,889                   |
| Gift and grants                | 9,389                   |
| Miscellaneous                  | 7,992                   |
| Total revenues                 | <u>1,233,185</u>        |
| <b>Expenditures</b>            |                         |
| Current                        |                         |
| Library service                |                         |
| Staffing                       | 792,338                 |
| Administration                 | 100,595                 |
| Program and collection         | 154,176                 |
| Building                       | 247,744                 |
| Gift and grants                | 9,297                   |
| Total expenditures             | <u>1,304,150</u>        |
| Net change in fund balances    | (70,965)                |
| <b>Fund Balance, Beginning</b> | <u>213,912</u>          |
| <b>Fund Balance, Ending</b>    | <u>\$ 142,947</u>       |

See accompanying notes to financial statements

## Frank L. Weyenberg Library of Mequon-Thiensville

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances  
of Governmental Fund to the Statement of Activities  
Year Ended December 31, 2020

**Net Change in Fund Balances, Total Governmental Fund** \$ (70,965)

**Amounts Reported for Governmental Activities in the Statement of Net Position  
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 and reported as depreciation expense in the statement of activities.

|                                                                                                                                              |           |
|----------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements | 175,218   |
| Depreciation is reported in the government-wide statements                                                                                   | (230,187) |

|                                                                                       |        |
|---------------------------------------------------------------------------------------|--------|
| Contributed capital assets are reported as revenues in the government-wide statements | 37,135 |
|---------------------------------------------------------------------------------------|--------|

|                                                                                                                                                                                                                          |       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements |       |
| Fines and other receivables                                                                                                                                                                                              | 5,433 |

|                                                                                                                                                                               |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 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 fund. |           |
| Net OPEB liability related to life insurance                                                                                                                                  | (13,145)  |
| Net pension asset                                                                                                                                                             | 206,304   |
| Deferred outflows of resources related to pension                                                                                                                             | (57,897)  |
| Deferred inflows of resources related to pension                                                                                                                              | (151,796) |
| Deferred outflows of resources related to OPEB - LRLIF                                                                                                                        | 10,641    |
| Deferred inflows of resources related to OPEB - LRLIF                                                                                                                         | 649       |
| Compensated absences                                                                                                                                                          | 444       |

**Change in Net Position of Governmental Activities** \$ (88,166)

# Frank L. Weyenberg Library of Mequon-Thiensville

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December 31, 2020

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# Frank L. Weyenberg Library of Mequon-Thiensville

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Notes to Financial Statements

December 31, 2020

## 1. Summary of Significant Accounting Policies

The accounting policies of Frank L. Weyenberg Library of Mequon-Thiensville, Wisconsin (the Library) conform to accounting principles generally accepted in the United States of America 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).

The Library was created pursuant to Chapter 43.53 of the Wisconsin State Statutes, by the City of Mequon and the Village of Thiensville and provides library services to the residents of the City and Village. The Board of Trustees is made up of citizens from each community. Local representatives are appointed by the Mayor, the Village President and the Superintendent of the Mequon-Thiensville School District. The Board of Trustees has the authority to adopt its own budget and control the financial affairs of the Library.

### Reporting Entity

This report includes all of the funds of the Library. The reporting entity for the Library consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The Library has not identified any organizations that meet this criteria.

## Government-Wide and Fund Financial Statements

### Government-Wide Financial Statements

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

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. Taxes 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 Library 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/fund balance, revenues, and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental statements. An emphasis is placed on major funds within the governmental category. 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/expenses of that individual governmental fund are at least 10 percent 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 percent test is at least 5 percent of the corresponding total for all governmental funds combined.

# Frank L. Weyenberg Library of Mequon-Thiensville

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## Notes to Financial Statements

December 31, 2020

- 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.

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

The Library reports the following major governmental fund:

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

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

#### **Government-Wide Financial Statements**

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.

#### **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 to 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 requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Other 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 Library funds is restricted by Wisconsin state statutes. Available investments are limited to:

- a. Time deposits in any credit union, bank, savings bank or trust company.
- b. 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.
- c. Bonds or securities issued or guaranteed by the federal government.
- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

Investment of library trust funds is regulated by Chapter 112. Those sections give broad authority to use such funds to acquire various kinds of investments including stocks, bonds and debentures.

The Library has adopted an investment policy. It is the policy of the Frank L. Weyenberg Library (the Library) to invest idle public funds in risk averse assets which will provide the highest return possible while meeting the cash flow demands of the Library and conforming to all State Statutes governing the investment of public funds.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. 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 statement balance and carrying value is due to outstanding checks and/or deposits in transit.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2020, the fair value of the Library's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note 3. for further information.

### **Receivables**

Accounts receivable have been shown net of an allowance for uncollectible accounts.

### **Restricted Assets**

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties.

### **Capital Assets**

#### **Government-Wide Statements**

Capital assets, which include property, plant and equipment, 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 \$5,000 for infrastructure assets, and an estimated useful life in excess of 1 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.

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. The range of estimated useful lives by type of asset is as follows:

|           |             |
|-----------|-------------|
| Buildings | 25-50 Years |
| Equipment | 10 Years    |
| Books     | 10 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.

### **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.

### **Compensated Absences**

Under terms of employment, employees are granted vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2020, are determined on the basis of current salary rates and include salary related payments.

### **Long-Term Obligations**

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of accrued compensated absences and net pension and OPEB liabilities.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures.

### **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**

#### **Government-Wide Statements**

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 positions that do not meet the definitions of restricted or net investment 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.

### **Fund Statements**

Governmental fund balances are displayed 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 Board. 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 Board that originally created the commitment.

## Frank L. Weyenberg Library of Mequon-Thiensville

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### Notes to Financial Statements

December 31, 2020

- 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. The Library Board has, by resolution, adopted a financial policy authorizing the Director to assign amounts for a specific purpose. 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. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

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.

The Library holds a reserve fund for funds not budgeted for annual operating expenditures. These funds may not be transferred or utilized except by formal action of the Board of Trustees and may or may not be earmarked for specific future purposes. General practice dictates that annual operating funds not utilized within its fiscal year will be transferred into the reserve fund upon completion of bill payment for the year and its associated audit. The balance in the reserve fund at year end is \$141,591 and is reported as unassigned fund balance in the general fund.

### **Pension**

For purposes of measuring the net pension asset (liability), 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.

### **Postemployment Benefits Other Than Pensions (OPEB)**

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIFs fiduciary net position have been determined on the same basis as they are reported by LRLIF. 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.

## Frank L. Weyenberg Library of Mequon-Thiensville

Notes to Financial Statements

December 31, 2020

### 2. Detailed Notes on All Funds

#### Deposits and Investments

The Library's deposits and investments at year end were comprised of the following:

|                                        | <u>Carrying<br/>Value</u> | <u>Statement<br/>Balances</u> | <u>Associated Risks</u> |
|----------------------------------------|---------------------------|-------------------------------|-------------------------|
| Deposits                               | \$ 95,126                 | \$ 95,126                     | Custodial credit risk   |
| LGIP                                   | 188,414                   | 188,414                       | Credit risk             |
| Total deposits and investments         | <u>\$ 283,540</u>         | <u>\$ 283,540</u>             |                         |
| Reconciliation to financial statements |                           |                               |                         |
| Per statement of net position          |                           |                               |                         |
| Unrestricted cash and investments      | <u>\$ 283,540</u>         |                               |                         |

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has not been considered in computing custodial credit risk.

#### Custodial Credit Risk

##### Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Library's deposits may not be returned to the Library. The Library does not have any deposits exposed to custodial credit risk.

##### Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The Library had investments in the external Wisconsin Local Government Investment Pool which is not rated.

See Note 1. for further information on deposit and investment policies.

#### Receivables

All of the receivables on the balance sheet are expected to be collected within one year.

# Frank L. Weyenberg Library of Mequon-Thiensville

Notes to Financial Statements

December 31, 2020

## 3. Capital Assets

Capital asset activity for the year ended December 31, 2020, was as follows:

|                                                                                     | <u>Beginning<br/>Balance</u> | <u>Additions</u>   | <u>Deletions</u> | <u>Ending<br/>Balance</u> |
|-------------------------------------------------------------------------------------|------------------------------|--------------------|------------------|---------------------------|
| <b>Governmental Activities</b>                                                      |                              |                    |                  |                           |
| Capital assets not being depreciated                                                |                              |                    |                  |                           |
| Bird Collection                                                                     | \$ 105,663                   | \$ -               | \$ -             | \$ 105,663                |
| Total capital assets not being<br>depreciated                                       | <u>105,663</u>               | <u>-</u>           | <u>-</u>         | <u>105,663</u>            |
| Capital assets being depreciated                                                    |                              |                    |                  |                           |
| Buildings                                                                           | 4,749,578                    | 115,553            | -                | 4,865,131                 |
| Equipment                                                                           | 656,586                      | 13,316             | -                | 669,902                   |
| Books                                                                               | 892,607                      | 83,485             | 65,900           | 910,192                   |
| Total capital assets being<br>depreciated                                           | <u>6,298,771</u>             | <u>212,354</u>     | <u>65,900</u>    | <u>6,445,225</u>          |
| Total capital assets                                                                | <u>6,404,434</u>             | <u>212,354</u>     | <u>65,900</u>    | <u>6,550,888</u>          |
| Less accumulated depreciation for                                                   |                              |                    |                  |                           |
| Buildings                                                                           | (2,331,757)                  | (120,975)          | -                | (2,452,732)               |
| Equipment                                                                           | (647,836)                    | (1,647)            | -                | (649,483)                 |
| Books                                                                               | (468,358)                    | (107,567)          | 65,900           | (510,025)                 |
| Total accumulated depreciation                                                      | <u>(3,447,951)</u>           | <u>(230,189)</u>   | <u>65,900</u>    | <u>(3,612,240)</u>        |
| Net capital assets being<br>depreciated                                             | <u>2,850,820</u>             | <u>(17,835)</u>    | <u>-</u>         | <u>2,832,985</u>          |
| Total governmental activities<br>capital assets, Net of<br>accumulated depreciation | <u>\$ 2,956,483</u>          | <u>\$ (17,835)</u> | <u>\$ -</u>      | <u>\$ 2,938,648</u>       |

## 4. Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2020, was as follows:

|                                                           | <u>Beginning<br/>Balance</u> | <u>Increases</u> | <u>Decreases</u>  | <u>Ending<br/>Balance</u> | <u>Amounts<br/>Due Within<br/>One Year</u> |
|-----------------------------------------------------------|------------------------------|------------------|-------------------|---------------------------|--------------------------------------------|
| <b>Governmental Activities</b>                            |                              |                  |                   |                           |                                            |
| Other liabilities                                         |                              |                  |                   |                           |                                            |
| Net pension liability                                     | \$ 106,598                   | \$ -             | \$ 106,598        | \$ -                      | \$ -                                       |
| Net OPEB liability - LRLIF                                | 16,377                       | 13,145           | -                 | 29,522                    | -                                          |
| Accumulated vacation time                                 | 15,923                       | 34,556           | 35,000            | 15,479                    | 15,479                                     |
| Total other liabilities                                   | <u>138,898</u>               | <u>47,701</u>    | <u>141,598</u>    | <u>45,001</u>             | <u>15,479</u>                              |
| Total governmental<br>activities long-term<br>liabilities | <u>\$ 138,898</u>            | <u>\$ 47,701</u> | <u>\$ 141,598</u> | <u>\$ 45,001</u>          | <u>\$ 15,479</u>                           |

## Other Debt Information

The accrued vacation time and net OPEB liability - LRLIF attributable to governmental activities will be liquidated by the general fund.

**5. 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, and expected to work at least 1,200 hours a year 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 Comprehensive Annual Financial Report, which can be found at <http://etf.wi.gov/publications/cafr.htm>.

**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 State executive 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.

**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:

|                           | <b>Core Fund<br/>Adjustment</b> | <b>Variable<br/>Fund<br/>Adjustment</b> |
|---------------------------|---------------------------------|-----------------------------------------|
| Years ending December 31: |                                 |                                         |
| 2010                      | (1.3)%                          | 22.0%                                   |
| 2011                      | (1.2)                           | 11.0                                    |
| 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                                      |
| 2019                      | 0.0                             | (10.0)                                  |

**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 on January 1, 2016, the Executives and Elected Officials category 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 \$33,612 in contributions from the Library.

Contribution rates for the plan year reported as of December 31, 2020 are:

| <b>Employee Category</b>                   | <b>Employee</b> | <b>Employer</b> |
|--------------------------------------------|-----------------|-----------------|
| General (Executives and Elected Officials) | 6.55%           | 6.55%           |

# Frank L. Weyenberg Library of Mequon-Thiensville

Notes to Financial Statements

December 31, 2020

## Pension Asset, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2020, the Library reported an asset of \$99,706 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. 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, 2019, the Library's proportion was 0.00309221 percent, which was an increase of 0.00009593 percent from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the Library recognized pension expense of \$37,001.

At December 31, 2020, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                                               | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> |
|---------------------------------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------|
| Differences between expected and actual experience                                                            | \$ 189,266                                    | \$ 94,715                                    |
| Changes in assumptions                                                                                        | 7,769                                         | -                                            |
| Net differences between projected and actual earnings on pension plan investments                             | -                                             | 203,837                                      |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 2,535                                         | -                                            |
| Employer contributions subsequent to the measurement date                                                     | <u>36,285</u>                                 | <u>-</u>                                     |
| Total                                                                                                         | <u>\$ 235,855</u>                             | <u>\$ 298,552</u>                            |

\$36,285 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

|                           | <b>Deferred Outflows of<br/>Resources and<br/>Deferred Inflows of<br/>Resources (Net)</b> |
|---------------------------|-------------------------------------------------------------------------------------------|
| Years ending December 31: |                                                                                           |
| 2021                      | \$ (28,919)                                                                               |
| 2022                      | (21,811)                                                                                  |
| 2023                      | 4,011                                                                                     |
| 2024                      | (52,263)                                                                                  |

**Actuarial Assumptions**

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                                                    |                                |
|----------------------------------------------------|--------------------------------|
| Actuarial valuation date:                          | December 31, 2018              |
| Measurement Date of Net Pension Liability (Asset): | December 31, 2019              |
| Actuarial Cost Method:                             | Entry Age Normal               |
| Asset Valuation Method:                            | Fair Value                     |
| Long-Term Expected Rate of Return:                 | 7.0%                           |
| Discount Rate:                                     | 7.0%                           |
| Salary Increases:                                  |                                |
| Inflation                                          | 3.0%                           |
| Seniority/Merit                                    | 0.1% - 5.6%                    |
| Mortality:                                         | Wisconsin 2018 Mortality Table |
| Post-retirement Adjustments*:                      | 1.9%                           |

\* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9 percent is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The Total Pension Liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

### Long-Term Expected Return on Plan Assets

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

|                                  | <b>Current<br/>Asset<br/>Allocation<br/>Percent</b> | <b>Long-Term<br/>Expected<br/>Nominal Rate<br/>of Return<br/>Percent</b> | <b>Long-Term<br/>Expected<br/>Real Rate<br/>of Return<br/>Percent</b> |
|----------------------------------|-----------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------------------|
| <b>Core Fund Asset Class:</b>    |                                                     |                                                                          |                                                                       |
| Global Equities                  | 49.0 %                                              | 8.0 %                                                                    | 5.1 %                                                                 |
| Fixed Income                     | 24.5                                                | 4.9                                                                      | 2.1                                                                   |
| Inflation Sensitive Assets       | 15.5                                                | 4.0                                                                      | 1.2                                                                   |
| Real Estate                      | 9.0                                                 | 6.3                                                                      | 3.5                                                                   |
| Private Equity/Debt              | 8.0                                                 | 10.6                                                                     | 7.6                                                                   |
| Multi-Asset                      | 4.0                                                 | 6.9                                                                      | 4.0                                                                   |
| Total Core Fund                  | 110                                                 | 7.5                                                                      | 4.7                                                                   |
| <b>Variable Fund Asset Class</b> |                                                     |                                                                          |                                                                       |
| U.S Equities                     | 70                                                  | 7.5                                                                      | 4.6                                                                   |
| International Equities           | 30                                                  | 8.2                                                                      | 5.3                                                                   |
| Total Variable Fund              | 100                                                 | 7.8                                                                      | 4.9                                                                   |

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

### Single Discount Rate

A single discount rate of 7.00 percent was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent and a long term bond rate of 2.75 percent. (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, 2019. 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 7.00 percent expected rate of return implies that a dividend of approximately 1.9 percent 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 long-term expected 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 asset (asset) calculated using the discount rate of 7.00 percent, as well as what the Library's proportionate share of the net pension asset (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

|                                                                | <b>1% Decrease to<br/>Discount Rate<br/>(6.00%)</b> | <b>Current<br/>Discount Rate<br/>(7.00%)</b> | <b>1% Increase to<br/>Discount Rate<br/>(8.00%)</b> |
|----------------------------------------------------------------|-----------------------------------------------------|----------------------------------------------|-----------------------------------------------------|
| Library's proportionate share of the net pension asset (asset) | <u>\$ 256,763</u>                                   | <u>\$ (99,706)</u>                           | <u>\$ (366,209)</u>                                 |

**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>.

At December 31, 2020, the Library reported a payable to the pension plan of \$2,800 which represents contractually required contributions outstanding as of the end of the year.  
Include amount in previous paragraph if material

**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.

**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 and proprietary funds 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.

**Other Postemployment Benefits****Local Retiree Life Insurance Fund (LRLIF)****Plan Description**

The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible employees.

ETF issues a standalone Comprehensive Annual Financial Report, which can be found at <http://etf.wi.gov/publications/cafr.htm>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can be found at <https://etfonline.wi.gov/ETFGASBPublicWeb/gasb75Local.do>.

**Benefits Provided**

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

**Contributions**

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contribution based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates for the plan year reported as of December 31, 2020 are:

| <b>Coverage Type</b>         | <b>Employer Contribution</b> |
|------------------------------|------------------------------|
| 50% Post Retirement Coverage | 40% of employee contribution |
| 25% Post Retirement Coverage | 20% of employee contribution |

## Frank L. Weyenberg Library of Mequon-Thiensville

Notes to Financial Statements

December 31, 2020

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the plan year are as listed below:

### Life Insurance Employee Contribution Rates For the Plan Year

| <u>Attained Age</u> | <u>Basic</u> |
|---------------------|--------------|
| Under 30            | \$0.05       |
| 30-34               | 0.06         |
| 34-39               | 0.07         |
| 40-44               | 0.08         |
| 45-49               | 0.12         |
| 50-54               | 0.22         |
| 55-59               | 0.39         |
| 60-64               | 0.49         |
| 65-69               | 0.57         |

During the reporting period, the LRLIF recognized \$125 in contributions from the employer.

### OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2020, the Library reported a liability of \$29,522 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. 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 OPEB liability was based on the Library's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2019, the Library's proportion was 0.00693300 percent, which was an increase of 0.00058600 percent from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the Library recognized OPEB expense of \$1,085.

## Frank L. Weyenberg Library of Mequon-Thiensville

### Notes to Financial Statements

December 31, 2020

At December 31, 2020, the Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|                                                                                                                     | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> |
|---------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------|
| Differences between expected and actual experience                                                                  | \$ -                                          | \$ 1,323                                     |
| Net differences between projected and actual earnings<br>on OPEB plan investments                                   | 557                                           | -                                            |
| Changes in assumptions                                                                                              | 10,891                                        | 3,247                                        |
| Changes in proportion and differences between<br>employer contributions and proportionate share of<br>contributions | 3,239                                         | 3,799                                        |
| Employer contributions subsequent to the<br>measurement date                                                        | 156                                           | -                                            |
| <b>Total</b>                                                                                                        | <b>\$ 14,843</b>                              | <b>\$ 8,369</b>                              |

\$156 reported as deferred outflows related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

|                           | <b>Deferred Outflows of<br/>Resources and<br/>Deferred Inflows of<br/>Resources (Net)</b> |
|---------------------------|-------------------------------------------------------------------------------------------|
| Years ending December 31: |                                                                                           |
| 2021                      | \$ 923                                                                                    |
| 2022                      | 923                                                                                       |
| 2023                      | 863                                                                                       |
| 2024                      | 801                                                                                       |
| 2025                      | 1,005                                                                                     |
| Thereafter                | 1,803                                                                                     |

### Actuarial Assumptions

The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                                         |                                |
|-----------------------------------------|--------------------------------|
| Actuarial Valuation Date:               | January 1, 2019                |
| Measurement Date of Net OPEB Liability  | December 31, 2019              |
| Actuarial Cost Method:                  | Entry Age Normal               |
| 20 Year Tax-Exempt Municipal Bond Yield | 2.74%                          |
| Long-Term Expected Rate of Return:      | 4.25%                          |
| Discount Rate:                          | 2.87%                          |
| Salary Increases:                       |                                |
| Inflation                               | 3.00%                          |
| Seniority/Merit                         | 0.1% - 5.6%                    |
| Mortality:                              | Wisconsin 2018 Mortality Table |

**Long-Term Expected Return on Plan Assets**

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A-Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

| <b>Local OPEB Life Insurance</b><br><b>Asset Allocation Targets and Expected Returns</b><br><b>As of December 31, 2019</b> |                      |                          |                                                           |
|----------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------|-----------------------------------------------------------|
| <b>Asset Class</b>                                                                                                         | <b>Index</b>         | <b>Target Allocation</b> | <b>Long-Term Expected Geometric Real Rate of Return %</b> |
| U.S. Credit Bonds                                                                                                          | Barclays Credit      | 45%                      | 2.12%                                                     |
| U.S. Long Credit Bonds                                                                                                     | Barclays Long Credit | 5                        | 2.90                                                      |
| U.S. Mortgages                                                                                                             | Barclays MBS         | 50                       | 1.53                                                      |
| Inflation                                                                                                                  |                      |                          | 2.20                                                      |
| Long-Term Expected Rate of Return                                                                                          |                      |                          | 4.25                                                      |

**Single Discount Rate**

A single discount rate of 2.87 percent was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 4.22 percent for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 4.10 percent as of December 31, 2018 to 2.74 percent as of December 31, 2019. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

**Sensitivity of the Library's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the City's proportionate share of the net OPEB liability calculated using the discount rate of 2.87 percent, as well as what the City's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.87 percent) or 1-percentage-point higher (3.87 percent) than the current rate:

|                                                         | <b>1% Decrease to<br/>Discount Rate<br/>(1.87%)</b> | <b>Current<br/>Discount Rate<br/>(2.87%)</b> | <b>1% Increase to<br/>Discount Rate<br/>(3.87%)</b> |
|---------------------------------------------------------|-----------------------------------------------------|----------------------------------------------|-----------------------------------------------------|
| Library's proportionate share of the net OPEB liability | <u>\$ 40,765</u>                                    | <u>\$ 29,522</u>                             | <u>\$ 20,968</u>                                    |

**OPEB Plan Fiduciary Net Position**

Detailed information about the OPEB plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

**6. Effect of New Accounting Standards on Current-Period Financial Statements**

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

- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interfund Bank Offered Rates*
- Statement No. 94, *Public-Private and public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*

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

## **REQUIRED SUPPLEMENTARY INFORMATION**

**Frank L. Weyenberg Library of Mequon-Thiensville**

Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual - General Fund  
Year Ended December 31, 2020

|                                 | <u>Budgeted Amounts</u> | <u>Budgeted Amounts</u> |                   | <u>Variance with</u> |
|---------------------------------|-------------------------|-------------------------|-------------------|----------------------|
|                                 | <u>Original</u>         | <u>Final</u>            | <u>Actual</u>     | <u>Final Budget</u>  |
| <b>Revenues</b>                 |                         |                         |                   |                      |
| Intergovernmental revenues      |                         |                         |                   |                      |
| City of Mequon                  | \$ 1,075,000            | \$ 1,075,000            | \$ 1,075,000      | \$ -                 |
| Village of Thiensville          | 110,740                 | 110,740                 | 110,740           | -                    |
| County Reimbursements           | 14,967                  | 14,967                  | 14,937            | (30)                 |
| Fines and fees                  | 27,543                  | 27,543                  | 13,238            | (14,305)             |
| Investment income               | 5,000                   | 5,000                   | 1,889             | (3,111)              |
| Gift and grants                 | -                       | -                       | 9,389             | 9,389                |
| Miscellaneous                   | 10,250                  | 10,250                  | 7,992             | (2,258)              |
| Total revenues                  | <u>1,243,500</u>        | <u>1,243,500</u>        | <u>1,233,185</u>  | <u>(10,315)</u>      |
| <b>Expenditures</b>             |                         |                         |                   |                      |
| Current                         |                         |                         |                   |                      |
| Library service                 |                         |                         |                   |                      |
| Staffing                        | 802,313                 | 802,313                 | 792,338           | 9,975                |
| Administration                  | 103,550                 | 103,550                 | 100,595           | 2,955                |
| Program and collection          | 161,000                 | 161,000                 | 154,176           | 6,824                |
| Building                        | 216,637                 | 256,815                 | 247,744           | 9,071                |
| Gifts and Grants                | -                       | -                       | 9,297             | (9,297)              |
| Total expenditures              | <u>1,283,500</u>        | <u>1,323,678</u>        | <u>1,304,150</u>  | <u>19,528</u>        |
| Net change in fund balance      | <u>\$ (40,000)</u>      | <u>\$ (80,178)</u>      | <u>(70,965)</u>   | <u>\$ 9,213</u>      |
| <b>Fund Balances, Beginning</b> |                         |                         | <u>213,912</u>    |                      |
| <b>Fund Balances, Ending</b>    |                         |                         | <u>\$ 142,947</u> |                      |

See notes to required supplementary information

# Frank L. Weyenberg Library of Mequon-Thiensville

## Schedule of Proportionate Share of The Net Pension Liability (Asset)

Wisconsin Retirement System

Year Ended December 31, 2020

| WRS Fiscal<br>Year End Date<br>(Measurement<br>Date) | Library's<br>Proportion<br>of the Net<br>Pension<br>Asset (Liability) | Library's<br>Proportionate<br>Share of the<br>Net Pension<br>Asset (Liability) | Library's<br>Covered<br>Payroll | Library's<br>Proportionate<br>Share of the<br>Net Pension<br>Asset (Liability)<br>as a Percentage of<br>Covered Payroll | Plan Fiduciary<br>Net Position<br>as a Percentage<br>of the Total Pension<br>Liability |
|------------------------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------------------------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| 12/31/14                                             | 0.00325295%                                                           | \$ 79,901                                                                      | \$ 435,777                      | 18.34%                                                                                                                  | 102.74%                                                                                |
| 12/31/15                                             | 0.00313587%                                                           | (50,957)                                                                       | 430,711                         | 11.83%                                                                                                                  | 98.20%                                                                                 |
| 12/31/16                                             | 0.00302106%                                                           | (24,901)                                                                       | 421,428                         | 5.91%                                                                                                                   | 99.12%                                                                                 |
| 12/31/17                                             | 0.00294095%                                                           | 87,320                                                                         | 427,472                         | 20.43%                                                                                                                  | 102.93%                                                                                |
| 12/31/18                                             | 0.00299628%                                                           | (106,598)                                                                      | 487,922                         | 21.76%                                                                                                                  | 96.45%                                                                                 |
| 12/31/19                                             | 0.00309221%                                                           | 99,706                                                                         | 513,156                         | 19.43%                                                                                                                  | 102.96%                                                                                |

## Schedule of Employer Contributions

Wisconsin Retirement System

Year Ended December 31, 2020

| Library's<br>Year End Date | Contractually<br>Required<br>Contributions | Contributions in<br>Relation to the<br>Contractually<br>Required<br>Contributions | Contribution<br>Deficiency<br>(Excess) | Covered<br>Payroll | Contributions<br>as a Percentage<br>of Covered<br>Payroll |
|----------------------------|--------------------------------------------|-----------------------------------------------------------------------------------|----------------------------------------|--------------------|-----------------------------------------------------------|
| 12/31/15                   | \$ 29,288                                  | \$ 29,288                                                                         | \$ -                                   | \$ 430,711         | 6.80%                                                     |
| 12/31/16                   | 27,814                                     | 27,814                                                                            | -                                      | 421,428            | 6.60%                                                     |
| 12/31/17                   | 29,068                                     | 29,068                                                                            | -                                      | 427,472            | 6.80%                                                     |
| 12/31/18                   | 32,825                                     | 32,825                                                                            | -                                      | 487,922            | 6.68%                                                     |
| 12/31/19                   | 33,612                                     | 33,612                                                                            | -                                      | 513,156            | 6.55%                                                     |
| 12/31/20                   | 36,285                                     | 36,285                                                                            | -                                      | 537,571            | 6.75%                                                     |

See notes to required supplementary information

# Frank L. Weyenberg Library of Mequon-Thiensville

Schedules of District's Proportionate Share of the Net OPEB Liability

Local Retiree Life Insurance Fund

Year Ended December 31, 2020

| LRLIF Fiscal<br>Year End Date<br>(Measurement<br>Date) | District's<br>Proportion<br>of the Net<br>Pension<br>Asset (Liability) | District's<br>Proportionate<br>Share of the<br>Net Pension<br>Asset (Liability) | District's<br>Covered<br>Payroll | District's<br>Proportionate<br>Share of the<br>Net Pension<br>Asset (Liability)<br>as a Percentage of<br>Covered Payroll | Plan Fiduciary<br>Net Position<br>as a Percentage<br>of the Total Pension<br>Liability |
|--------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------|--------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| 12/31/17                                               | 0.00545600%                                                            | \$ (16,415)                                                                     | \$ 229,440                       | 7.15%                                                                                                                    | 44.81%                                                                                 |
| 12/31/18                                               | 0.00634700%                                                            | (16,377)                                                                        | 418,000                          | 3.92%                                                                                                                    | 48.69%                                                                                 |
| 12/31/19                                               | 0.00693300%                                                            | (29,522)                                                                        | 438,000                          | 6.74%                                                                                                                    | 37.58%                                                                                 |

Schedule of Employer Contributions

Local Retiree Life Insurance Fund

Year Ended December 31, 2020

| Library's<br>Year End Date | Contractually<br>Required<br>Contributions | Contributions in<br>Relation to the<br>Contractually<br>Required<br>Contributions | Contribution<br>Deficiency<br>(Excess) | Covered<br>Payroll | Contributions<br>as a Percentage<br>of Covered<br>Payroll |
|----------------------------|--------------------------------------------|-----------------------------------------------------------------------------------|----------------------------------------|--------------------|-----------------------------------------------------------|
| 12/31/18                   | \$ 119                                     | \$ 119                                                                            | -                                      | \$ 489,931         | 0.02%                                                     |
| 12/31/19                   | 160                                        | 160                                                                               | -                                      | 513,156            | 0.03%                                                     |
| 12/31/20                   | 156                                        | 156                                                                               | -                                      | 537,571            | 0.03%                                                     |

See notes to required supplementary information

***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. C.

The budgeted amounts presented include any amendments made during the year. The Board may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds Board action.

Appropriations lapse at year end unless specifically carried over by the Board. There were no carryovers to the following year. Budgets are adopted at the function level.

***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 library is required to present the last ten fiscal years data; however the standards allow the library to present as many years as are available until ten fiscal years are presented.

*Changes of benefit terms.* There were no changes of benefit terms for any participating employer in Wisconsin Retirement System.

*Changes of assumptions.* No significant change in assumptions were noted from the prior year.

***Local Retiree Life Insurance Fund***

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

The library is required to present the last ten fiscal years data; however the standards allow the library to present as many years as are available until ten fiscal years are presented.

*Changes of benefit terms.* There were no changes of benefit terms for any participating employer in LRLIF.

*Changes of assumptions.* Several actuarial assumptions changed from the prior year, including the single discount rate, long-term expected rate of return and expected inflation. Please refer to the Actual Assumptions section for additional details.

## **SUPPLEMENTARY INFORMATION**

## Frank L. Weyenberg Library of Mequon-Thiensville

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance

Gifts and Grants Fund and General Fund

Year Ended December 31, 2020

|                                | <b>Gifts and Grants<br/>Fund</b> | <b>General Fund</b> | <b>Total General<br/>Fund</b> |
|--------------------------------|----------------------------------|---------------------|-------------------------------|
| <b>Revenues</b>                |                                  |                     |                               |
| Intergovernmental revenues     |                                  |                     |                               |
| City of Mequon                 | \$ -                             | \$ 1,075,000        | \$ 1,075,000                  |
| Village of Thiensville         | -                                | 110,740             | 110,740                       |
| County Reimbursements          | -                                | 14,937              | 14,937                        |
| Fines and fees                 | -                                | 13,238              | 13,238                        |
| Investment income              | -                                | 1,889               | 1,889                         |
| Gift and grants                | 9,389                            | -                   | 9,389                         |
| Miscellaneous                  | -                                | 7,992               | 7,992                         |
| Total revenues                 | <u>9,389</u>                     | <u>1,223,796</u>    | <u>1,233,185</u>              |
| <b>Expenditures</b>            |                                  |                     |                               |
| Current                        |                                  |                     |                               |
| Library service                |                                  |                     |                               |
| Staffing                       | -                                | 792,338             | 792,338                       |
| Administration                 | -                                | 100,595             | 100,595                       |
| Program and collection         | 9,297                            | 154,176             | 163,473                       |
| Building                       | -                                | 247,744             | 247,744                       |
| Gifts and Grants               | -                                | -                   | -                             |
| Total expenditures             | <u>9,297</u>                     | <u>1,294,853</u>    | <u>1,304,150</u>              |
| Net change in fund balance     | 92                               | (71,057)            | 70,965                        |
| <b>Fund Balance, Beginning</b> | <u>1,264</u>                     | <u>212,648</u>      | <u>213,912</u>                |
| <b>Fund Balance, Ending</b>    | <u>\$ 1,356</u>                  | <u>\$ 141,591</u>   | <u>\$ 142,947</u>             |

## 2021 Activity Report

| Checkouts           | Jan    | Feb    | Mar    | Apr    | May    | June   | YTD     |
|---------------------|--------|--------|--------|--------|--------|--------|---------|
| 2019                | 24,377 | 23,818 | 27,332 | 25,756 | 24,306 | 27,135 | 152,724 |
| 2020                | 24,991 | 23,076 | 14,225 | 635    | 5,073  | 13,507 | 81,507  |
| 2021                | 22,141 | 21,060 | 24,065 | 22,076 | 20,878 | 24,366 | 134,586 |
|                     |        |        |        |        |        |        |         |
| eCircs              | Jan    | Feb    | Mar    | Apr    | May    | June   | YTD     |
| 2019                | 3,543  | 3,413  | 3,753  | 3,708  | 3,898  | 3,804  | 22,119  |
| 2020                | 4,088  | 4,090  | 4,951  | 6,223  | 5,792  | 5,124  | 30,268  |
| 2021                | 5,352  | 4,590  | 4,900  | 4,610  | 4,782  | 4,833  | 29,067  |
|                     |        |        |        |        |        |        |         |
| eCollections        | Jan    | Feb    | Mar    | Apr    | May    | June   | YTD     |
| 2019                | 1,608  | 1,572  | 1,892  | 1,454  | 1,084  | 968    | 8,578   |
| 2020                | 1,145  | 1,151  | 811    | 1,376  | 2,013  | 956    | 7,452   |
| 2021                | 1,085  | 1,055  | 2,293  | 1,342  | 1,447  | 686    | 7,908   |
|                     |        |        |        |        |        |        |         |
| Reference Questions | Jan    | Feb    | Mar    | Apr    | May    | June   | YTD     |
| 2019                | 1,701  | 1,504  | 1,957  | 1,873  | 1,780  | 2,573  | 11,388  |
| 2020                | 1,471  | 1,507  | 824    | 447    | 1,195  | 1,676  | 7,120   |
| 2021                | 1,282  | 1,288  | 1,494  | 1,256  | 1,176  | 1,740  | 8,236   |
|                     |        |        |        |        |        |        |         |
| WiFi Uses           | Jan    | Feb    | Mar    | Apr    | May    | June   | YTD     |
| 2019                | n/a    | n/a    | n/a    | n/a    | n/a    | n/a    | n/a     |
| 2020                | n/a    | n/a    | n/a    | n/a    | n/a    | n/a    | 0       |
| 2021                | 1,090  | 1,092  | 1,409  | 1,239  | 1,304  | 1,601  | 7,735   |
|                     |        |        |        |        |        |        |         |
| Exterior WiFi Uses  | Jan    | Feb    | Mar    | Apr    | May    | June   | YTD     |
| 2019                | n/a    | n/a    | n/a    | n/a    | n/a    | n/a    | n/a     |
| 2020                | n/a    | n/a    | n/a    | n/a    | n/a    | n/a    | 0       |
| 2021                | 320    | 322    | 427    | 452    | 454    | 509    | 2,484   |
|                     |        |        |        |        |        |        |         |
| Door Count          | Jan    | Feb    | Mar    | Apr    | May    | June   | YTD     |
| 2019                | 10,287 | 9,916  | 12,605 | 12,701 | 11,536 | 12,174 | 69,219  |
| 2020                | 11,690 | 11,636 | 6,245  | 0      | 0      | 4,229  | 33,800  |
| 2021                | 7,705  | 7,618  | 9,213  | 8,409  | 8,277  | 10,161 | 51,383  |
|                     |        |        |        |        |        |        |         |
| Adult Programs      | Jan    | Feb    | Mar    | Apr    | May    | June   | YTD     |
| 2019                | 16     | 20     | 22     | 18     | 18     | 14     | 108     |
| attendance          | 154    | 115    | 315    | 255    | 169    | 143    | 1,151   |
| 2020                | 13     | 17     | 8      | 8      | 4      | 6      | 56      |
| attendance          | 111    | 222    | 63     | 72     | 21     | 67     | 556     |
| 2021                | 6      | 9      | 6      | 9      | 7      | 8      | 45      |
| attendance          | 86     | 56     | 45     | 58     | 37     | 58     | 340     |

## 2021 Activity Report

| Drop In Adult Programs     | Jan | Feb | Mar | Apr | May | June | YTD   |
|----------------------------|-----|-----|-----|-----|-----|------|-------|
| 2019                       | 2   | 1   | 4   | 4   | 1   | 1    | 13    |
| participation              | 167 | 109 | 164 | 205 | 88  | 80   | 813   |
| 2020                       | 2   | 1   | 4   | 0   | 0   | 0    | 7     |
| attendance                 | 183 | 147 | 169 | 38  | 58  | 37   | 632   |
| 2021                       | 1   | 0   | 1   | 0   | 0   | 1    | 3     |
| attendance                 | 86  | 22  | 136 | 27  | 35  | 68   | 374   |
|                            |     |     |     |     |     |      |       |
| Teen Programs              | Jan | Feb | Mar | Apr | May | June | YTD   |
| 2019                       | 2   | 2   | 5   | 3   | 2   | 9    | 23    |
| attendance                 | 7   | 7   | 33  | 7   | 3   | 430  | 487   |
| 2020                       | 0   | 1   | 3   | 0   | 0   | 2    | 6     |
| attendance                 | 0   | 1   | 30  | 0   | 0   | 14   | 45    |
| 2021                       | 0   | 0   | 2   | 0   | 0   | 5    | 7     |
| attendance                 | 0   | 0   | 10  | 0   | 0   | 158  | 168   |
|                            |     |     |     |     |     |      |       |
| Drop In Teen Programs      | Jan | Feb | Mar | Apr | May | June | YTD   |
| 2019                       | 3   | 2   | 4   | 5   | 1   | 1    | 16    |
| attendance                 | 72  | 57  | 82  | 115 | 58  | 141  | 525   |
| 2020                       | 2   | 2   | 4   | 0   | 1   | 6    | 15    |
| attendance                 | 39  | 82  | 111 | 0   | 5   | 138  | 375   |
| 2021                       | 4   | 3   | 3   | 3   | 4   | 2    | 19    |
| attendance                 | 72  | 58  | 51  | 45  | 65  | 83   | 374   |
|                            |     |     |     |     |     |      |       |
| Childrens Programs         | Jan | Feb | Mar | Apr | May | June | YTD   |
| 2019                       | 17  | 29  | 26  | 34  | 27  | 29   | 162   |
| attendance                 | 372 | 731 | 840 | 794 | 954 | 1438 | 5,129 |
| 2020                       | 18  | 25  | 15  | 17  | 12  | 5    | 92    |
| attendance                 | 619 | 755 | 370 | 801 | 544 | 337  | 3,426 |
| 2021                       | 6   | 11  | 10  | 6   | 0   | 10   | 43    |
| attendance                 | 123 | 117 | 213 | 106 | 0   | 756  | 1,315 |
|                            |     |     |     |     |     |      |       |
| Drop In Childrens Programs | Jan | Feb | Mar | Apr | May | June | YTD   |
| 2019                       | 3   | 2   | 4   | 5   | 2   | 3    | 19    |
| attendance                 | 420 | 271 | 354 | 342 | 510 | 421  | 2,318 |
| 2020                       | 4   | 3   | 4   | 4   | 0   | 10   | 25    |
| attendance                 | 356 | 315 | 283 | 47  | 24  | 289  | 1,314 |
| 2021                       | 9   | 10  | 9   | 11  | 6   | 11   | 56    |
| attendance                 | 324 | 496 | 346 | 436 | 325 | 1046 | 2,973 |
|                            |     |     |     |     |     |      |       |

## 2021 Activity Report

| Digitization Lab Usage                                            | Jan   | Feb   | Mar   | Apr   | May   | June  | YTD    |
|-------------------------------------------------------------------|-------|-------|-------|-------|-------|-------|--------|
| 2019                                                              | 17    | 9     | 11    | 10    | 3     | 5     | 55     |
| 2020                                                              | 10    | 19    | 9     | 0     | 0     | 6     | 44     |
| 2021                                                              | 22    | 24    | 29    | 26    | 26    | 16    | 143    |
|                                                                   |       |       |       |       |       |       |        |
| Interlibrary Loans Sent To Other Libraries                        |       |       | Mar   | Apr   | May   | June  | YTD    |
| 2019                                                              | 38    | 37    | 26    | 31    | 22    | 27    | 181    |
| 2020                                                              | 47    | 42    | 17    | 0     | 0     | 0     | 106    |
| 2021                                                              | 27    | 18    | 17    | 21    | 23    | 21    | 127    |
|                                                                   |       |       |       |       |       |       |        |
| Interlibrary Loans Received From Other Libraries For Our Patrons  |       |       |       |       | May   | June  | YTD    |
| 2019                                                              | 38    | 36    | 28    | 38    | 26    | 15    | 181    |
| 2020                                                              | 36    | 30    | 6     | 0     | 0     | 0     | 72     |
| 2021                                                              | 21    | 18    | 22    | 12    | 15    | 21    | 109    |
|                                                                   |       |       |       |       |       |       |        |
| Library Cards                                                     | Jan   | Feb   | Mar   | Apr   | May   | June  | YTD    |
| 2019                                                              | 85    | 88    | 140   | 109   | 97    | 160   | 679    |
| 2020                                                              | 95    | 91    | 67    | 35    | 30    | 63    | 381    |
| 2021                                                              | 80    | 89    | 90    | 84    | 96    | 155   | 594    |
|                                                                   |       |       |       |       |       |       |        |
| FLW Library Items sent to Other System Member Libraries           |       |       |       | Apr   | May   | June  | YTD    |
| 2019                                                              | 3,721 | 3,944 | 3,665 | 3,819 | 3,715 | 3,499 | 22,363 |
| 2020                                                              | 4,185 | 3,614 | 2,269 | 32    | 916   | 4,013 | 15,029 |
| 2021                                                              | 3,371 | 3,027 | 3,182 | 2,934 | 2,437 | 2,923 | 17,874 |
|                                                                   |       |       |       |       |       |       |        |
| Items Received from Other System Member libraries for our patrons |       |       |       |       | May   | June  | YTD    |
| 2019                                                              | 4,072 | 4,518 | 4,195 | 4,057 | 3,954 | 3,470 | 24,266 |
| 2020                                                              | 4,844 | 3,806 | 1,773 | 787   | 1,466 | 6,053 | 18,729 |
| 2021                                                              | 4,516 | 4,163 | 4,669 | 4,321 | 3,419 | 4,018 | 25,106 |
|                                                                   |       |       |       |       |       |       |        |
| Quick Pickup Appointments                                         | Jan   | Feb   | Mar   | Apr   | May   | June  | YTD    |
| 2020                                                              | 0     | 0     | 0     | 226   | 961   | 1,140 | 2,327  |
| 2021                                                              | 81    | 90    | 50    | 38    | 22    | 20    | 301    |

Date: July 16, 2021  
To: Frank L. Weyenberg Board of Trustees  
From: Rachel Muchin Young  
Re: Director's Report, July 2021

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As always, I work at least one shift each week on the Adult Reference Desk, and another on the Children's Reference Desk. I also occasionally chip in in the Circulation department.

They have included:

- RECURRING: Monarch Library System Virtual Directors Chats, Fridays, 6/18, 6/25, 7/9, 7/16
- RECURRING: Rotary Meetings, 6/29
- Hook, Yarn & Stitch via Zoom, 6/17
- WhoFi Demonstration, 6/24
- Hook, Yarn & Stitch in person 7/1
- Monarch Library Director Search Committee Meetings, 6/22 (three initial interviews), 6/24, 7/7 (two interviews), 7/12, 7/14, 7/15, 7/19
- FLWL Finance Committee Meeting, 6/29/21
- Access Services Associates Interviews, 6/29 (two interviews), 7/1 (one interview)
- Village of Thiensville Board of Trustees Meeting, 7/19
- FLWL Personnel Committee Meeting, 7/20/21

#### PERSONNEL & CONTINUING EDUCATION:

With Lisa Nowakowski moving away and leaving the Board of Trustees, we again have a vacant position for a Mequon resident. If you know of anyone who may be interested in serving on our Board, please contact JanaLee Hitchcock or me.

We are pleased to announce that we have hired an Access Services Associate, Meagan McConnell. With the addition of Meagan and Steph Cherrywell, our new Patrons Services Librarian, we are now back up to 17 employees, where we will probably stay for awhile, though we do budget for an additional page position at 12 hours per week, to be filled as needed.

We are thrilled to have these two new employees, but we recognize the fact that the employment market is quite competitive and we should look at our wages in comparison to those paid by other libraries, and strive to raise our wages accordingly.

Registration is now open for [Wisconsin Trustee Training Week 2021](https://www.wistrusteetraining.com), Aug. 23-27. There will be one webinar each day from noon to 1 p.m. Webinars are free. You must register for each webinar individually at [www.wistrusteetraining.com](https://www.wistrusteetraining.com). You will find more detailed descriptions on the website. I registered for the entire series. If you would like to watch any of these webinars with me, I can set up a projector in the Conference Room. You are, of course, welcome to register and attend on your own. Please note that all five webinars will be recorded for on demand access.

- Monday, Aug. 23—[Wisconsin Library Ecosystem](#)—What is a library ecosystem and why is it important? In general terms, an ecosystem is a complex network or interconnected system. In this webinar, we'll learn about the different partners involved in this ecosystem, beginning with a statewide perspective on how Wisconsin's public libraries work. Along the way, we'll explore the statutory language that comes into play at each level, and we'll provide links to resources that can be helpful.
- Tuesday, Aug. 24—[Departures & Arrivals: Transitions and Succession Planning](#)—Trustees will learn how to successfully prepare for the departure of a director due to retirement or moving to a new library. We will cover what the current director and board must put in place prior to the placement of a new director and discuss the role of trustees in successfully onboarding a new director and the transition of them into their new role. A checklist of items to prepare for new library directors will be supplied.
- Wednesday, Aug. 25—[Self-awareness for Social Justice Ally-ship](#)—Participants will be invited to explore privilege, prejudice, and inclusion through story-telling and critical self-reflection. This session is interactive and will explore both individual and collective aspects of practicing social justice.
- Thursday, Aug. 26—[Library Ethics 101: What Would You Do?](#)—Public libraries face ethical issues all the time. This session aims to create an open discussion about library core values and ethics. We present real library ethical scenarios, followed by a discussion with a panel of experienced trainers. We will discuss sticky situations when personal ethics and professional ethics differ.
- Friday, Aug. 27—[Trustee Leadership: Bringing it All Together](#)—It's time to take what you've learned and apply it at your library. Presenters discuss how to support and develop the library's vast, interconnected ecosystem by applying servant leadership.

#### OPERATIONS ACTIVITIES:

Because of the significant delivery delays from our primary book vendor, we have begun ordering our books without processing (barcodes, ownership labels, and covers). So far our access services staff is keeping up with the workflow and getting material out more quickly than we have been. This makes for happier patrons. It also means we are in compliance with our resource sharing agreement with Monarch Library System.

The shifting in the Children's Department is largely complete. We are adding nine (9) new shelves to our JV Fiction units, so there will be some minor adjustments to come. We have had enthusiastic teen volunteers doing most of the physical work, but the little shifting I have done is helping me learn the collection.

#### PROGRAMMING:

Our calendar, which can be found at <http://www.flwlib.org/Calendar.aspx>, is full of activities. Our live programs are very popular! It's nice to see people back at the library. Our outdoor storytimes on the east lawn are especially popular. We also offer in person one-on-one tech support, book discussions, and Hook, Yarn & Stitch, our drop in textiles group.

We are still offering online programs, which may be accessed on our YouTube page:

<https://www.youtube.com/channel/UCF7ld2ZlIAe8wEVkLaQoc2A/>

The popularity of our take and make crafts cannot be overstated. These craft kits are assembled for children, teens, and adults, and are available different days of the week. The kits rarely are available into the afternoon.

#### OTHER:

JanaLee Hitchcock and I reviewed and edited the Circulation Policy several times to modify it to match our goals. You will note in the redlined version attached that we have tried to eliminate any ambiguity and have modified the language so that all patrons from outside Monarch Library System are treated consistently. Please note the policy has also been amended to include the loan period for electronic games, and the stipulation that Adventure Passes and puzzles must be returned directly to FLWL. With all the changes, the formatting is funky, but that will all be fixed once the wording is approved.

Hitchcock and I have also been looking for art features for the Children's Department. We have considered Beasties, metal sculptures to hang from the ceiling in the Children's Porch, and wood sculptures. The search continues. Meanwhile, children are enjoying our egg carton chicken coop. It won't have the longevity of the feature we'd like, but the children are enjoying it.

Whenever I am out and about in the community, I hear compliments about all that we are doing, our creative staff, and our new Quick Pickup Window. I must say, other libraries in the area are quite envious of that window.

Craig Jacobson and I attended a demonstration of WhoFi. This is the software we use to track our wifi usage, but the company offers a wide range of resources available to us through the subscription paid for by Monarch Library System. We are looking for ways to streamline operations, as well as increase the analytics that will help us evaluate our services. I am also exploring service available through LibraryIQ. More to follow.

The search for a Monarch Library System Director continues. We have narrowed our search to two candidates, both of whom agreed to meet a week after their interviews for open question and answer sessions with trustees, staff, and library directors. We are going about this search quite cautiously. It is my hope that the Search Committee will come to an agreement Monday, July 19, and make a recommendation to the Monarch Library System Board of Trustees which will meet Thursday, July 22, to act upon the recommendation.

Date: July 10, 2021  
To: Frank L. Weyenberg Library Board of Trustees  
From: Amanda Kloppmann  
Re: Access Services Manager Report, July 2021

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My activities since the last Board of Trustees meeting have included:

- Closing desk shift – 6/17
- Desk shift – 6/18
- Access Services Associate phone interview – 6/21
- Access Services Associate phone interview – 6/21
- Circ Committee touch base – 6/22
- Access Services Associate phone interview – 6/22
- Access Services Associate phone interview – 6/22
- Circulation Committee – 6/23
- Access Services Associate phone interview – 6/24
- Access Services Associate phone interview – 6/24
- Access Services Associate phone interview – 6/25
- Access Services Associate phone interview – 6/25
- Access Services Associate phone interview – 6/28
- Willowbrook Visit – 6/28
- Closing desk shift – 6/29
- Access Services Associate in person interview – 6/29
- Access Services Associate in person interview – 6/29
- Access Services Associate in person interview – 7/1
- Desk shift – 7/6
- Sick time – 7/7
- Vacation 7/9
- Meagan's training begins – 7/12
- Storytime on the lawn – 7/13
- Desk Shift – 7/14
- Desk shift – 7/15
- Weekend shift – 7/17
- Training Meagan all week of 7/19

## STATISTICS

Our self checkout usage was up 6% in June! People generally like them. There is a learning curve with placing the barcodes, particularly on the desktop checkout, but once people get the hang of them, they like them.

The Monarch2Go app usage increased again this month! We had 505 renewals through the app and this month we had 588.

## **OTHER TASKS & TIDBITS**

It has been a busy month looking for a new associate. We had several candidates apply. We hired Meagan McConnell! Meagan was a dietician in a past life and realized her calling was the library. She just graduated with her MLIS from UWM. She started on 7/12. She will be a wonderful addition to our team! She will start working on Wednesday nights in late August so feel free to stop in and say hello!

We have also decided to take a break from processing with Baker and Taylor. Val Gilhams will do much of our book processing as things come in. This will save us some money but will be an adjustment for staff. We will re-evaluate with Baker and Taylor in the fall to see if they have figured out why items are so delayed if they are being processed by them.

Date: July 15, 2021  
To: Frank L. Weyenberg Library Board of Trustees  
From: Craig Jacobson  
Re: Business Manager, July 2021

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- Enclosed, for your reference, is a chart of our annual electrical energy costs for the previous ten years. Our electrical costs peaked in 2013, with an annual cost of \$46,859.64. Our total cost in 2020 was \$29,500.70, a reduction of over 37% from our peak costs. The Library replaced our condensers and air supply fans in 2014 and 2015, while we replaced our compact fluorescent lighting with high-efficiency LED lighting in 2017 and 2018.

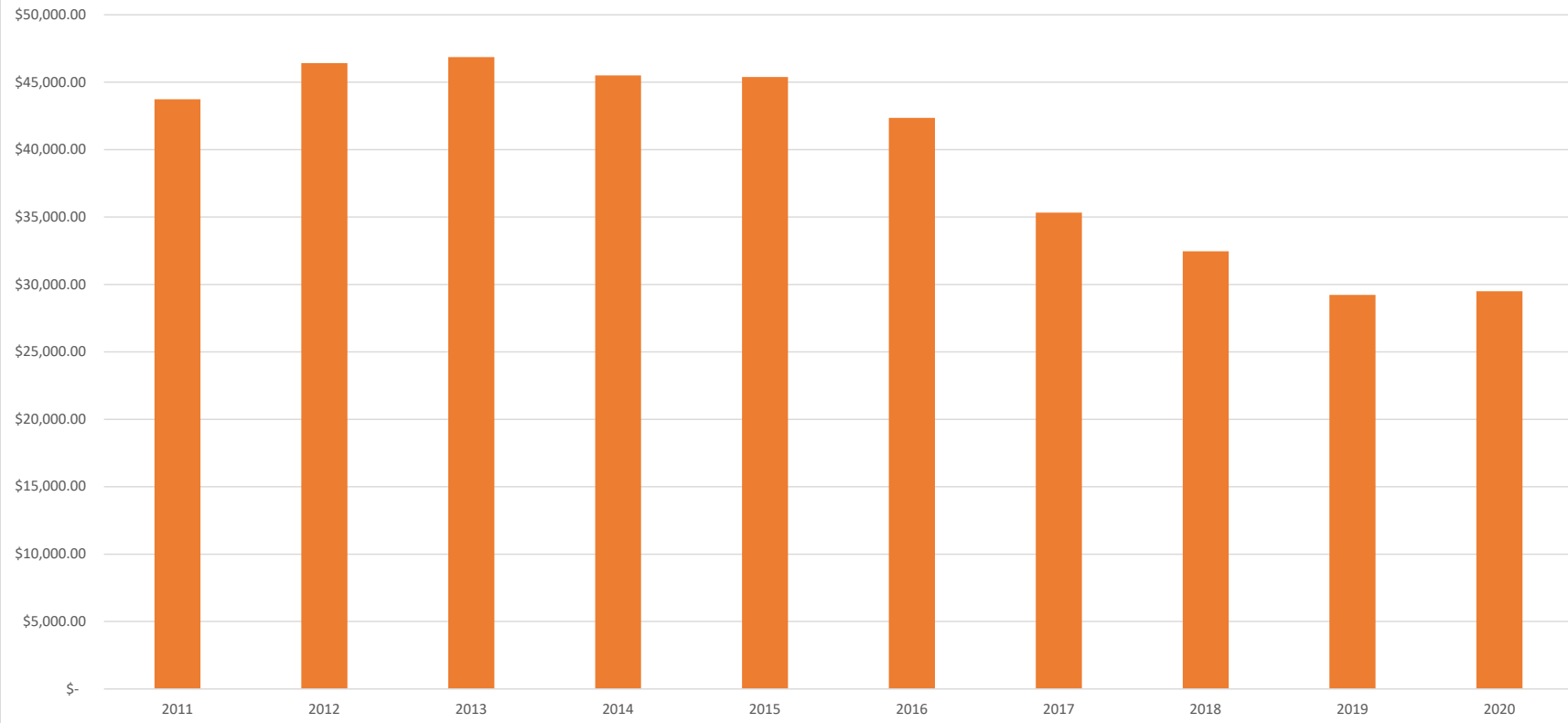
(Note as well that the Library likely would have seen even higher savings based on usage alone, but We Energies reclassified the Library from a high-usage billing customer to a low usage commercial client, which reduced the amount that the billing could drop, in 2018).

- I attended the continuing webinar series presented by MMAC on operating businesses and reopening strategies during COVID. This presentation contains a monthly update from Dr. John Raymond, President and CEO of the Medical College of Wisconsin, addressing the impact that COVID is having on the area as well as how trends could impact operations. Dr. Raymond indicated that while overall burden of disease remains low, a new surge, spurred by emerging variants including the Delta variant, is likely in the future. Dr. Raymond emphasized that by far the most effective mitigation method for the Delta variant is to be vaccinated, and to encourage those who are not vaccinated to do so as soon as they are eligible.
- The Department of Employee Trust Funds announced that due to the strong performance of the Wisconsin Retirement System, WRS contribution rates will drop in 2022. WRS eligible employees will contribute 6.5% of earnings to WRS in 2022, a drop from 6.75% in 2021. Employers will match the 6.5% on eligible earnings, also a .25% reduction from 2021.
- The installation of the Theater surround sound system in the Tolzman Community Room is complete. The Community Room is now equipped with Dolby Atmos sound, with 11 speakers including four height speakers. This sound system is usually only found in movie theaters and is beyond what most people are capable of experiencing at their homes. Future updates will include a 4K ceiling-mounted projector with High-Dynamic Range (HDR) color. This will be projected on the Library's 105" screen, but can be upgraded to up to 159" in the future. This project was possible thanks to the generosity of the Weyenberg Public Library Foundation.
- With the presentation to the Finance Committee on June 29, the Library's 2020 fiscal year audit is now complete. The Library received a clean, unmodified audit, which is the best

opinion the auditor can give upon completion of an audit.

- I attended these additional online presentations:
  - Eliminating Library Fines: Improving Community Access, Equity and Usage; June 15
  - Reinventing Libraries in the Post-COVID World, June 17
  - ETF Presentation on the WRS Variable Fund, June 30
  - ETF Presentation of the Overview of the Wisconsin Retirement System, July 6

## Electrical Costs



Date: July 21, 2021  
To: Frank L. Weyenberg Library Board of Trustees  
From: Ashley Pike  
Re: Patron Services Manager Report

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My activities since the last Board of Trustees meeting have included:

- Evening Shifts: 6/17, 7/1, 7/8, 7/22
- Weekend Shifts: 6/19, 7/10, 7/24
- Material Orders, 6/21, 6/28, 7/6, 7/8
- Program: Messy Monday, 6/21
- Program: Storytime on the Lawn, 6/22, 6/23, 6/29, 6/30, 7/6, 7/7
- Program: Recorded, edited & posted Read Around Town with Patti offsite, 7/7
- Vacation, 7/12-7/19

### **MONTHLY STATISTICS**

Reference statistics for June jumped significantly for June from the previous month, with 560+ additional interactions. This number is also higher than last year when we reopened to the public.

eCircs had an increase in usage for June in comparison to May. It is slightly down from our 2020 number when we were partially closed for the month for curbside pickup only, but 1,000+ checkouts more than our 2019 number.

I am still waiting on the Value Line usage statistics for June, so I do not have a total for the eCollections usage statistics at this time.

The Digitization Lab slowed down a little bit in June with 16 reservations for the month. There are not a lot of July reservations currently, with only 5 reservations for the first part of the month.

Program attendance for the summer has been going great! Adult participation has increased for June in comparison to May and is very comparable to last year's numbers. Teen participation has also increased for June. Of course, our biggest jump in program numbers has been our children's numbers. With the return to doing in-person storytime on the front lawn, our regular children's program numbers have almost doubled compared to last year's numbers. We have also resumed some passive programming in the Children's area, which has seen that number skyrocket, even in comparison to our 2019 numbers!

### **OTHER TASKS & TIDBITS**

-I hired Steph Cherrywell as our new Patron Services Librarian. Steph comes to us with six years' experience as the Youth Services Librarian at the Antigo Public Library. Steph's start date is August 2, 2021 and we are very excited to welcome them to the team.

-Our storytimes continue to be well attended, with an attendance of 50+ at each one. Every week, we get comments from patrons about how happy they are to come to storytimes at the library once again and how much they missed us.

-Our first Messy Monday program of Squeegee Painting was also a success, and we were kept busy the entire time through each session with cleaning up lots of paint!

- Patron Services staff and our teen volunteers are working on shifting collections around to new locations in the Children's area. With the new "JV New" shelves installed last month, we are working on moving the JV Nonfiction collection forward. We are also shifting around the JV Early Readers, JV Series and JV Graphic Novel collections.

-Since the beginning of May, we have had a great number of teen volunteers coming in to help us with a variety of summer reading prep, program prep, shifting and cleaning. All total, we have had 12 different teen volunteers complete 81 hours of volunteer time.

-The Summer Reading Program is going extremely well. As of noon on Saturday, July 10, our registration numbers are:

**Pre-Readers (114 total)**

Paper: 90

Beanstack: 24

**Children's (291 total)**

Paper: 230

Beanstack: 61

**Teen (75 total)**

Paper: 61

Beanstack: 14

**Adult (65 total)**

Paper: 46

Beanstack: 19

**ONGOING VIRTUAL & PASSIVE PROGRAMS**

- Bi-monthly History's Hidden Women Book Club (virtual)
- Wednesday 1-O-1 Tech Helps Sessions (in-person June)
- Monthly M-T Book Club (in-person June)
- Monthly AM Hook, Yarn & Stitch Club (in-person June)
- Monthly PM Hook, Yarn & Stitch Club (virtual)
- Teen Take & Make Kits (August)
- Clue! Mystery in the Library (in-person, July)
- Weekly Children's Craft Kits
- Bi-weekly Children's STEAM Kits
- Tuesday Storytime on the Lawn (weekly, in-person)
- Wednesday Storytime on the Lawn (weekly, in-person)
- Genealogy Interest Group (virtual)
- Bi-weekly iCan! Tutorial (virtual)
- Messy Mondays (monthly, in-person)
- Read Around Town (monthly, virtual)



## Circulation Services

The Frank L. Weyenberg Library (FLW) Board of Trustees encourages the communities of Mequon and Thiensville to use our Library's resources. The Library is a member of the Monarch Library System (MLS) and participates in the Monarch shared catalog consortium that offers access to multiple library collections in Dodge, Ozaukee, Sheboygan, and Washington counties.

The Library believes that individuals have the freedom and responsibility to choose their own materials; it is the right and obligation of parents, legal guardians, or caregivers to develop, interpret, and maintain values in their family and to monitor the materials accessed by their children.

### Registration

- Library circulation records are confidential under Wisconsin statutes.
- FLW primarily serves patrons residing in Mequon and Thiensville. Persons whose residence is in Ozaukee, Sheboygan, Dodge, and Washington counties are served through our Library's membership in MLS. ~~Additionally, the Library participates in reciprocal borrowing arrangements with all Wisconsin counties except Milwaukee and Outagamie. The library participates in reciprocal borrowing agreements with all Wisconsin Library Systems, with the exception of the Milwaukee County Federated Library System.~~
- Patrons living outside Monarch Library System may register for a FLW Library card ~~reciprocal borrowing areas may purchase a fee card for \$75 that expires one year from date of issue. Persons using a fee card carry the same responsibilities and privileges as other cardholders. The card is kept at the Circulation Desk and may only be used at FLW. This card may only be used at Frank L. Weyenberg Library.~~
- ~~Specialized~~ Library cards are available for a variety of special patrons, including, but not limited to area businesses, college students, and other students attending schools in Mequon or Thiensville.
- Anyone borrowing items from the Library must use a borrower's card issued by a library participating in MLS (a Monarch card). Patrons are responsible for any transactions on the card and must inform the Library of any changes in address, phone number, email address, or if the card is lost or stolen. This card must be presented to check out materials, to use the public internet stations, and for all other library transactions. Patrons may choose to download electronic apps to capture their library barcode on smart phones or tablets. This use will be acceptable for transactions. Before a card is issued, a patron must provide valid proof of residency. If the borrower's card is not available, patron may present a valid driver's license at the checkout desk to borrow items.
- A parent or legal guardian must be present to register children under the age of 18 for a library card and is responsible for fees or charges incurred by their children. A child must be 5 years or older in order to sign up/register for a card.

- A \$2 fee is charged to replace a lost or damaged library card. A new card will not be issued if the cardholder has outstanding charges over \$10 on their previous card until those matters are resolved. The replacement fee is not charged in cases of normal wear of barcodes or cards.
- Patrons are responsible for all materials checked out on their library card unless the card is reported lost or stolen.
- Patrons acting on behalf of another patron, including family members, for such purposes as, but not limited to, picking up holds or paying fines, must present that person's library card, or may use their own card if the accounts have been "linked" in the Library's computer system.
- Extenuating circumstances will be dealt with at the discretion of the Library Director or designee.

### Loan Periods

- A 28 day loan period applies to most library materials. New adult books and audiobooks circulate for 14 days. TV Series on DVD or Blu Ray, and electronic games circulate for 14 days. DVDs and Blu Rays circulate for seven (7) days.
- A patron may have no more than 100 items checked out on their borrower's card at any time. There are no limits by type of material.
- Reference materials, current issues of magazines, and newspapers do not circulate.
- Items may be renewed twice for the same length of time as the original loan period unless another patron has reserved the item. Express Collection material cannot be renewed.
- Patrons wishing to use an item that is checked out may place a hold on the item if they have a Monarch card. Patrons are notified via email, phone, or text when the item is available for pickup. If items are not picked up within the seven (7) day hold period, they will be sent to the next patron on the holds list or returned to circulation.
- Patrons wishing to borrow items not owned by a Monarch consortium member may place inter-library loan requests at the reference desk provided they have a Monarch card in good standing. The checkout period for interlibrary loan items is 14 days. Interlibrary loan items may be renewed upon request, with the permission of the owning library. If the item is not picked up by its due date, it will be returned to the owning library.
- Patrons may return most items at all Monarch consortium libraries, with the exception of toys, puppets, puzzles, tablets (e.g., Kindles), art, Discovery Kits, Adventure Passes, and Express items, which must be returned to Frank L. Weyenberg Library.

### Charges

- It is the patron's responsibility to keep their account current in terms of loans, address, phone number, and email address. Patrons may check the status of their checkouts, holds, and overdues by logging into their account in the Monarch catalog. Patrons may also phone the Circulation Services desk during the hours the Library is open for this information.
- Late charges are 25 cents per day per item. Late charges continue to accrue until an item has been returned, or until an item has been declared lost or nonreturnable.
- Patrons selecting email and/or text notifications are sent a courtesy reminder 3 days prior to due dates.
- Patrons are notified at three (3) days past the due date about overdue items, and, if necessary, again seven (7) days after the due date. Overdue notices are either emailed or mailed. At 35 days items are considered lost and a final notice is mailed, and borrowing privileges are suspended. Mailing costs are added to the patron's record.

- If a patron of any age has not cleared their account within 10 days of the final notice, and materials have been declared lost and charged to the patron, the Library submits the account to collection if the account balance is \$50 or greater. Resulting fees are added to the patron's account. If a patron is under the age of 18 years, the person who signed the card application is considered the responsible party.
- Patron cards are blocked when unpaid charges total \$10 or more.

#### **Lost or Damaged Materials**

- Lost or severely damaged items incur a replacement cost that is the list price of the item and a processing fee of \$5 per item.
- Charges for interlibrary loan items are determined by the lending library.
- Patrons may not substitute items or gifts in lieu of payment for lost or damaged material.
- Patron becomes the owner of the damaged or lost item once the patron has paid for it.
- Monarch Library System does not issue refunds for lost and paid items that are later found. They are the property of the patron.

The library director or his or her designee reserves the right to make exceptions to this policy.

## **Employee Corporate Credit Card Policy**

Corporate credit cards may be issued to employees of Frank L. Weyenberg Library of Mequon-Thiensville (FLW) who purchase significant goods and services for use by FLW or who incur travel or other business expenses of a kind appropriately paid for by credit card.

Corporate credit cards may not be used to obtain cash advances, bank checks, traveler's checks, electronic cash transfers, for the purchase of alcohol, or for personal expenses.

Cards may be issued at the discretion of the Library Director or FLW Board of Trustees to professional and/or full time library staff for whom such a card is determined to aid the operational needs of the FLW. The physical location of the credit cards shall be at the discretion of the Library Director.

FLW's corporate credit card account shall have a maximum credit limit of \$2,500.00. Each individual card shall have a credit limit of \$500.00. Increases to the established maximum may be made on a case-by-case basis by the Library Director or the FLW Board of Trustees.

Appropriate action will be taken against any person who misuses the corporate credit card. Misuse includes, but is not limited to, a violation of the credit card policy. Appropriate action can include recovery from the person of any monies incorrectly claimed, and discipline, up to and including dismissal.

Corporate credit card expenditures must be reconciled and submitted with original receipts to the Library Director within ten (10) business days of the purchase. Continued or repeated non-conformance to this policy will result in cancellation of the card and such other action as may be appropriate.

Lost or stolen cards must be reported immediately to the Library Director or the FLW Board of Trustees.

## Employee Credit Card Agreement

I, \_\_\_\_\_, have read the Employee Credit Card Use Policy and accept responsibility for the corporate credit card issued to me.

I understand that this card may be used only for official business on behalf of Frank L. Weyenberg Library of Mequon-Thiensville (FLW). I understand that the use of house accounts is preferable to the use of this credit card.

I understand that this card may not be used to obtain cash advances, bank checks, traveler's checks, electronic cash transfers, for the purchase of alcohol, or for personal expenses.

If this card is lost or stolen, I will report it immediately to the Library Director or FLW Board of Trustees.

When I resign or otherwise leave FLW, I will return the card with a final reconciliation of all expenditures prior to departure.

\_\_\_\_\_  
Signature of Cardholder

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Library Director or Trustee

\_\_\_\_\_  
Date

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The Corporate Credit Card should be used only at vendors where paying by corporate check is not available. If invoiced billing is available from a vendor (typically referred to as Net-30 in payment options) then it is not appropriate to pay with the credit card. If purchasing online, the Corporate Credit Card can only be used on an account with a Library-issued email address. The login username and password of any account used with the Corporate Credit Card must be provided to the Library's business office. The Corporate Credit Card may not be used on any personal account. Any purchases made on a personal account on behalf of the Library must be paid for with a personal credit card and submitted for reimbursement.

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Appropriate action will be taken against any person who misuses the corporate credit card. Misuse includes, but is not limited to, a violation of the credit card policy. Appropriate action can include recovery from the person of any monies incorrectly claimed, and discipline, up to and including dismissal.

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DRAFT

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I understand that this card may not be used to obtain cash advances, bank checks, traveler's checks, electronic cash transfers, for the purchase of alcohol, or for personal expenses.

I understand that I will not use this card with any of my personal accounts, and will only make purchases on an account issued or managed by FLW. I will provide the business office with any usernames or passwords of any account where this credit card is used.

I agree that I will provide all receipts of transactions with this credit card within 10 business days of the transaction.

If this card is lost or stolen, I will report it immediately to the Library Director or FLW Board of Trustees.

When I resign or otherwise leave FLW, I will return the card with a final reconciliation of all expenditures prior to departure.

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\_\_\_\_\_  
Signature of Cardholder

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Library Director or Trustee

\_\_\_\_\_  
Date