FRANK L. WEYENBERG LIBRARY
OF MEQUON-THIENSVILLE

11345 North Cedarburg Road, Mequon, WI 53092

BOARD OF TRUSTEES
ANNUAL MEETING AGENDA
Wednesday, May 18, 2022, 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 Director's Office via email at director@flwlib.org at least two hours prior to the meeting.)

V. Approval of Minutes

A. Action Item: Approval of the Minutes of the April 20, 2022, Meeting

VI. Financial Reports

A. Revenue and Expense Reports for April 2022
B. Action Item: Accounts Payable for April 2022

VII. Election of Officers

A. Report of the Nominating Committee
B. Action Item: Election of Officers for 2021-2022

VIII. Committee Reports

A. Finance
B. Advocacy
C. Personnel

IX. President's Report – J. Hitchcock

A. Committee Appointments

X. Staff Reports

A. Library Operations Report

B. Director's Report
C. Managers' Reports
   i. Access Services Manager
   ii. Business Manager
   iii. Patron Services Manager

XI. Other Business

A. Technology Check-In
B. Foundation Wish List Update

XII. New Business

A. Discussion: Classification and Compensation Study
B. Discussion: 2021 Audit

XIII. Trustee Training & System/State Library Update

A. Wisconsin Association of Public Libraries Conference Report

XIV. Future Meeting Dates

A. Board of Trustees Meeting: June 15, 2022, 6:00pm
B. Other Meetings:

XV. Adjourn

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JanaLee Hitchcock, President

Posted: May 13, 2022

FRANK L. WEYENBERG LIBRARY
OF MEQUON-THIENSVILLE
11345 North Cedarburg Road, Mequon, Wisconsin 53092

Minutes of the Board of Trustees April 20, 2022 Meeting
Unapproved

A regular meeting of the Frank L. Weyenberg Library Board of Trustees was held on April 20, 2022 at 6:00 p.m. in the Library's Tolzman Community Room**.**

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 6:00 pm.
Posting of notice as of April 15, 2022 was verified.
Trustees present: JanaLee Hitchcock, President; Catherine Perry, Vice President; Mimi Rosing, Secretary; Jennifer Bogli, Treasurer; Jennifer Abraham, Rachel Burner, Jeridon Clark, Jeffrey Hansher and Tedd Lookatch (via Zoom).
Trustees Absent: None.
Staff Present: Rachel Muchin Young, Library Director and Craig Jacobson, Business Manager.

III. Announcements

Ms. Hitchcock announced that this would be the final Board of Trustees meeting for Mimi Rosing and Jennifer Bogli. Ms. Hitchcock recognized and applauded them for their contributions.

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

Rob Holyoke of Thiensville came to show his appreciation to the retiring members of the Board, in particular Ms. Rosing, for her dedicated representation for the Village of Thiensville.

V. Approval of Minutes

A. Action Item: Minutes of the March 16, 2022 Meeting
Rachel Burner moved to approve the minutes of the March 16, 2022 Board of Trustees Meeting. Jennifer Bogli seconded. Motion carried.

VI. Financial Reports

A. Revenue and Expense Reports for March 2022
The reports were included in the Board Packet. Nothing was found to be out of order.

B. Action Item: Accounts Payable Statement for March 2022
Rachel Burner moved to approve the Accounts Payable Statement for March 2022 in the amount of $84,134.11. Jeffrey Hansher seconded. Motion carried.

VII. Committee Reports

A. Finance

Ms. Bogli reported that no meeting was held.

B. Advocacy

Mr. Hansher reported that a meeting was held on April 7, 2022. Among the items discussed were a review of the pubic library inclusive services guidelines. The review and discussion about how they can be applied will be discussed again at a future meeting.

C. Personnel

Ms. Rosing reported that a meeting was held on April 12, 2022. The items that were discussed at that meeting will come up later on this meeting's agenda.

VIII. President's Report

Ms. Hitchcock announced that it was time to appoint a Nominating Committee, to report at the Annual Meeting in May. Following a solicitation of volunteers, Ms. Hitchcock appointed Rachel Burner, Jennifer Abraham and Tedd Lookatch to serve on the committee.

IX. Staff Reports

A. Library Operations Report

The statistical summary was included in the Board Packet. Ms. Muchin Young highlighted items from the report. Ms. Muchin Young commented further on the missing WiFi statistics and on year-to-year trends as represented in the Library's annual report.

B. Director's Report

The written Library Director's report was included in the Board Packet. Ms. Muchin Young reported further on the damage to the Library's sewer lateral and the repairs required. Ms. Muchin Young is working with members of for Board to set up meetings with elected representatives and key personnel from the City of Mequon and Village of Thiensville.

C. Staff Reports:

i. Business Manager

The written report was included in the Board Packet.

ii. Patron Services Manager

The written report was included in the Board Packet.

X. Other Business

A. Discussion and Possible Action: COVID-19 Protocols

There was nothing to discuss.

XI. New Business

A. Discussion and Possible Action: Health Insurance Benefit for Part-Time Staff

Personnel Committee recommendation: Prorated time off and health insurance benefits to be modified to reflect actual hours worked.

Jennifer Abraham moved to approve the changes in Health Insurance Benefits for Part-Time Staff, as recommended by the Personnel Committee. Jeffrey Hansher seconded. Motion carried.

B. Discussion and Possible Action: Vacation Payout Upon Resignation

Personnel Committee recommendation: Earned vacation will be paid out upon resignation providing the employee has worked at FLWL for at least six (6) continuous months *and* has provided proper notice.

Jeffrey Hansher moved to approve the changes to Vacation Payout Upon Resignation procedures, as recommended by the Personnel Committee. Catherine Perry seconded. Motion carried.

C. Discussion and Possible Action: HVAC Controls System Proposal

The proposal for the replacement of the HVAC controls system and documentation for the proposed new system was included in the Board packet. The controls system that is currently installed is no longer supported by the manufacturer and has been identified by our HVAC technicians as the most critical need in the Library's systems.

The Board discussed potential funding models and other Library needs.

Following discussion, Jennifer Bogli moved to approve the HVAC Controls System Proposal, in the amount of $59,950. Jennifer Abraham seconded. Motion carried.

D. Action Requested: Junior Woman's Club Grant Application

The application for the Junior Women's Club of Mequon-Thiensville 2022 donation was included in the Board packet. The Board expressed their enthusiasm for the potential collection addition. As the application had already been submitted, the Board felt no action was required.

E. Announcement: Two Factor Authentication for Email

As a security upgrade requirement, Two Factor Authentication will now be required for all individual Library and Board of Trustee email accounts.

XII. Trustee Training & System/State Library Update

A. Inclusive Services Statement for the Division of Libraries & Technology (8/1/2019)

Ms. Muchin Young presented the statement and highlighted items from it. Discussion on this topic will continue at several levels in the near future.

B. Impact of Fines on Low-Income Individuals and Families

Ms. Muchin Young presented the results of studies regarding the impact of fines on low-income individuals and families. The discussion will continue in the future.

XIII. Future Meeting Dates

The next Board of Trustees meeting will be on Wednesday, May 18, 2022 at 6:00 p.m.

XIV. Adjournment

There being no further business before the Board, a motion to adjourn was made by Jeffrey

Hansher and seconded by Rachel Burner. Motion carried and meeting was adjourned at 7:43 p.m.

Respectfully submitted,
Craig Jacobson, Business Manager

VILLAGE OF THIENSVILLE

Library - Revenue Guideline

Current Period: APRIL 2022

Account Descr	2022 YTD Budget	2022 YTD Amt	APRIL 2022 Amt	Balance	2022 % of Budget
FUND 98 FLW LIB GIFTS & GRANTS FUND					
MAJ CLS 45 MISCELLANEOUS REVENUES					
DEPT 015 OTHER INCOME					
R 98-45-015-290 LIB GIFTS & GRANTS RESTRICTED	$0.00	$500.00	$500.00	-$500.00	0.00%
R 98-45-015-291 LIB GIFTS & GRANTS UNRESTRICT	$0.00	$32,305.92	$322.00	-$32,305.92	0.00%
DEPT 015 OTHER INCOME	$0.00	$32,805.92	$822.00	-$32,805.92	0.00%
MAJ CLS 45 MISCELLANEOUS REVENUES	$0.00	$32,805.92	$822.00	-$32,805.92	0.00%
FUND 98 FLW LIB GIFTS & GRANTS FUND	$0.00	$32,805.92	$822.00	-$32,805.92	0.00%
FUND 99 F. L. WEYENBERG LIBRARY FUND					
MAJ CLS 40 TAXES					
DEPT 001 LOCAL PROPERTY TAXES					
R 99-40-001-900 MEQUON TAXES	$1,061,000.00	$530,500.00	$0.00	$530,500.00	50.00%
R 99-40-001-901 THIENSVILLE TAXES	$110,740.00	$55,370.00	$0.00	$55,370.00	50.00%
R 99-40-001-902 COUNTY REIMBURSEMENT	$12,994.00	$12,994.94	$10,065.00	-$0.94	100.01%
DEPT 001 LOCAL PROPERTY TAXES	$1,184,734.00	$598,864.94	$10,065.00	$585,869.06	50.55%
MAJ CLS 40 TAXES	$1,184,734.00	$598,864.94	$10,065.00	$585,869.06	50.55%
MAJ CLS 41 INTER-GOVERNMENTAL REVENUES					
DEPT 003 GRANTS & AIDS					
R 99-41-003-131 ARPA LOCAL RECOVERY FUNDS	$0.00	$0.00	$0.00	$0.00	0.00%
DEPT 003 GRANTS & AIDS	$0.00	$0.00	$0.00	$0.00	0.00%
MAJ CLS 41 INTER-GOVERNMENTAL REVEN	$0.00	$0.00	$0.00	$0.00	0.00%
MAJ CLS 42 REGULATION & COMPLIANCE					
DEPT 006 FINES & FORFEITURES					
R 99-42-006-903 FINES & FEES	$18,000.00	$4,798.74	$3,665.39	$13,201.26	26.66%
DEPT 006 FINES & FORFEITURES	$18,000.00	$4,798.74	$3,665.39	$13,201.26	26.66%
MAJ CLS 42 REGULATION & COMPLIANCE	$18,000.00	$4,798.74	$3,665.39	$13,201.26	26.66%
MAJ CLS 44 COMMERCIAL REVENUES					
DEPT 013 INTEREST INCOME					
R 99-44-013-300 INVESTMENT INTEREST	$500.00	$295.52	$116.50	$204.48	59.10%
DEPT 013 INTEREST INCOME	$500.00	$295.52	$116.50	$204.48	59.10%

Account Descr	2022 YTD Budget	2022 YTD Amt	APRIL 2022 Amt	Balance	2022 % of Budget
MAJ CLS 44 COMMERCIAL REVENUES	$500.00	$295.52	$116.50	$204.48	59.10%
MAJ CLS 45 MISCELLANEOUS REVENUES					
DEPT 014 SALE INCOME					
R 99-45-014-904 BOOK SALES	$7,500.00	$2,964.64	$1,769.04	$4,535.36	39.53%
R 99-45-014-906 PHOTOCOPIER	$0.00	$867.25	$456.70	-$867.25	0.00%
DEPT 014 SALE INCOME	$7,500.00	$3,831.89	$2,225.74	$3,668.11	51.09%
DEPT 015 OTHER INCOME					
R 99-45-015-280 MISCELLANEOUS	$2,266.00	$150.86	$0.00	$2,115.14	6.66%
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	$37,000.00	$0.00	$0.00	$37,000.00	0.00%
R 99-45-015-905 GIFTS & GRANTS	$0.00	$0.00	$0.00	$0.00	0.00%
DEPT 015 OTHER INCOME	$39,266.00	$150.86	$0.00	$39,115.14	0.38%
MAJ CLS 45 MISCELLANEOUS REVENUES	$46,766.00	$3,982.75	$2,225.74	$42,783.25	8.52%
FUND 99 F. L. WEYENBERG LIBRARY FUND	$1,250,000.00	$607,941.95	$16,072.63	$642,058.05	48.64%
	$1,250,000.00	$640,747.87	$16,894.63	$609,252.13	51.26%

VILLAGE OF THIENSVILLE

Library - Expenditure Guideline

Current Period: APRIL 2022

Account Descr	2022 YTD Budget	2022 YTD Amt	APRIL 2022 Amt	Balance	2022 % of Budget
FUND 98 FLW LIB GIFTS & GRANTS FUND					
MAJ CLS 95 LIBRARY GIFTS & GRANTS					
DEPT 551 LIBRARY					
E 98-95-551-7-298 LIB GIFTS & GRANTS RESTRICTED	$0.00	$1,136.00	$599.00	-$1,136.00	0.00%
E 98-95-551-7-299 LIB GIFTS & GRANTS UNRESTRICT	$0.00	$0.00	$0.00	$0.00	0.00%
DEPT 551 LIBRARY	$0.00	$1,136.00	$599.00	-$1,136.00	0.00%
MAJ CLS 95 LIBRARY GIFTS & GRANTS	$0.00	$1,136.00	$599.00	-$1,136.00	0.00%
FUND 98 FLW LIB GIFTS & GRANTS FUND	$0.00	$1,136.00	$599.00	-$1,136.00	0.00%
FUND 99 F. L. WEYENBERG LIBRARY FUND					
MAJ CLS 91 LIBRARY STAFFING					
DEPT 551 LIBRARY					
E 99-91-551-1-100 SALARIES & WAGES	$631,900.00	$165,267.15	$40,292.19	$466,632.85	26.15%
E 99-91-551-1-115 TRAVEL/TRAINING/SEMINARS	$3,500.00	$630.46	$303.99	$2,869.54	18.01%
E 99-91-551-1-199 FRINGE BENEFITS	$202,500.00	$59,028.24	$14,598.64	$143,471.76	29.15%
E 99-91-551-2-202 DUES & SUBSCRIPTIONS	$3,500.00	$2,017.40	$444.10	$1,482.60	57.64%
E 99-91-551-2-237 WORKER S COMPENSATION	$1,500.00	$708.00	$0.00	$792.00	47.20%
E 99-91-551-7-715 FLEX BENEFIT	$1,900.00	$2,004.60	$0.00	-$104.60	105.51%
E 99-91-551-7-730 UNEMPLOYMENT COMPENSATION	$0.00	$0.00	$0.00	$0.00	0.00%
DEPT 551 LIBRARY	$844,800.00	$229,655.85	$55,638.92	$615,144.15	27.18%
MAJ CLS 91 LIBRARY STAFFING	$844,800.00	$229,655.85	$55,638.92	$615,144.15	27.18%
MAJ CLS 92 LIBRARY ADMINISTRATION					
DEPT 551 LIBRARY					
E 99-92-551-2-201 POSTAGE	$850.00	$498.75	$33.75	$351.25	58.68%
E 99-92-551-2-206 AUDIT	$6,650.00	$4,079.00	$3,127.00	$2,571.00	61.34%
E 99-92-551-2-243 ALL OTHER INSURANCE	$20,000.00	$15,572.00	$0.00	$4,428.00	77.86%
E 99-92-551-2-284 CONTRACTED SERVICES-TECHNOLOGY	$7,000.00	$4,316.69	$1,112.86	$2,683.31	61.67%
E 99-92-551-2-285 WEPCO LEASE	$0.00	$0.00	$0.00	$0.00	0.00%
E 99-92-551-2-286 COMPUTERS	$10,000.00	$1,537.42	$95.00	$8,462.58	15.37%
E 99-92-551-2-287 MILEAGE	$1,500.00	$200.07	$200.07	$1,299.93	13.34%
E 99-92-551-2-288 FISCAL AGENT FEE	$7,000.00	$3,500.00	$0.00	$3,500.00	50.00%
E 99-92-551-2-289 PAYROLL PROCESSING	$3,750.00	$1,195.12	$413.17	$2,554.88	31.87%
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	$961.15	$0.00	$5,538.85	14.79%
E 99-92-551-3-301 PROCESSING SUPPLIES	$2,500.00	$1,841.64	$263.39	$658.36	73.67%
E 99-92-551-3-303 TELEPHONE	$2,750.00	$785.48	$206.32	$1,964.52	28.56%
E 99-92-551-3-307 SUPPLIES-COPY MACHINE	$5,500.00	$1,880.05	$619.07	$3,619.95	34.18%
E 99-92-551-3-358 DEBT COLLECTION	$500.00	$152.15	$71.60	$347.85	30.43%

Account Descr	2022 YTD Budget	2022 YTD Amt	APRIL 2022 Amt	Balance	2022 % of Budget
E 99-92-551-3-359 MONARCH FEES	$15,500.00	$14,540.37	$13.30	$959.63	93.81%
DEPT 551 LIBRARY	$90,000.00	$51,059.89	$6,155.53	$38,940.11	56.73%
MAJ CLS 92 LIBRARY ADMINISTRATION	$90,000.00	$51,059.89	$6,155.53	$38,940.11	56.73%
MAJ CLS 93 LIBRARY PROGRAM & COLLECTION					
DEPT 551 LIBRARY					
E 99-93-551-3-370 PROGRAMMING	$6,000.00	$1,099.80	$176.08	$4,900.20	18.33%
E 99-93-551-3-371 MEDIA	$30,000.00	$4,847.26	$1,771.64	$25,152.74	16.16%
E 99-93-551-3-372 E CONTENT	$40,000.00	$16,538.84	$1,561.05	$23,461.16	41.35%
E 99-93-551-3-373 PRINT	$85,000.00	$16,899.67	$6,890.61	$68,100.33	19.88%
DEPT 551 LIBRARY	$161,000.00	$39,385.57	$10,399.38	$121,614.43	24.46%
MAJ CLS 93 LIBRARY PROGRAM & COLLECTION	$161,000.00	$39,385.57	$10,399.38	$121,614.43	24.46%
MAJ CLS 94 LIBRARY BUILDING					
DEPT 551 LIBRARY					
E 99-94-551-2-282 JANITORIAL SERVICE	$28,800.00	$7,200.00	$0.00	$21,600.00	25.00%
E 99-94-551-2-283 CONTRACTED-BUILDING	$22,000.00	$3,711.95	$0.00	$18,288.05	16.87%
E 99-94-551-3-306 JANITOR SUPPLIES	$2,500.00	$21.21	$0.00	$2,478.79	0.85%
E 99-94-551-3-308 BUILDING SUPPLIES	$30,000.00	$12,817.44	$2,187.00	$17,182.56	42.72%
E 99-94-551-3-360 UTILITIES	$42,500.00	$15,792.43	$3,795.14	$26,707.57	37.16%
E 99-94-551-3-361 SEWER & WATER	$1,800.00	$385.95	$385.95	$1,414.05	21.44%
E 99-94-551-3-374 COVID TEMPORARY SUPPLIES	$0.00	$538.14	$0.00	-$538.14	0.00%
E 99-94-551-7-700 BUILDING PROJECTS	$26,600.00	$0.00	$0.00	$26,600.00	0.00%
DEPT 551 LIBRARY	$154,200.00	$40,467.12	$6,368.09	$113,732.88	26.24%
MAJ CLS 94 LIBRARY BUILDING	$154,200.00	$40,467.12	$6,368.09	$113,732.88	26.24%
MAJ CLS 95 LIBRARY GIFTS & GRANTS					
DEPT 551 LIBRARY					
E 99-95-551-7-299 LIB GIFTS & GRANTS UNRESTRICT	$0.00	$0.00	$0.00	$0.00	0.00%
DEPT 551 LIBRARY	$0.00	$0.00	$0.00	$0.00	0.00%
MAJ CLS 95 LIBRARY GIFTS & GRANTS	$0.00	$0.00	$0.00	$0.00	0.00%
FUND 99 F. L. WEYENBERG LIBRARY FUND	$1,250,000.00	$360,568.43	$78,561.92	$889,431.57	28.85%
	$1,250,000.00	$361,704.43	$79,160.92	$888,295.57	28.94%

VILLAGE OF THIENSVILLE
Library - Balance Sheet

Account Descr	Begin Yr	MTD Debit	MTD Credit	YTD Debit	YTD Credit	Current Balance	FUND
FUND 98 FLW LIB GIFTS & GRANTS FUND							
G 98-11110 CHECKING - PWSB/BMO GE	$60,156.53	$822.00	$599.00	$32,805.92	$6,899.74	$86,062.71	98
G 98-12310 ACCOUNTS RECEIVABLE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	98
G 98-21110 ACCOUNTS PAYABLE	-$5,763.74	$0.00	$0.00	$5,763.74	$0.00	$0.00	98
G 98-31111 REVENUE SUMMARY	$0.00	$0.00	$822.00	$0.00	$32,805.92	-$32,805.92	98
G 98-31112 EXPENDITURE SUMMARY	$0.00	$599.00	$0.00	$1,256.00	$120.00	$1,136.00	98
G 98-31190 GIFTS & GRANTS RESTRICT	-$3,600.51	$0.00	$0.00	$0.00	$0.00	-$3,600.51	98
G 98-31191 GIFTS & GRANTS UNRESTR	-$50,792.28	$0.00	$0.00	$0.00	$0.00	-$50,792.28	98
FUND 98 FLW LIB GIFTS & GRANTS FUN	$0.00	$1,421.00	$1,421.00	$39,825.66	$39,825.66	$0.00	
FUND 99 F. L. WEYENBERG LIBRARY FUND							
G 99-11110 CHECKING - PWSB/BMO GE	$1,664.66	$136,590.20	$119,289.86	$1,105,580.40	$1,087,675.32	$19,569.74	99
G 99-11113 FLEX-BANCORP	$2,500.00	$695.87	$695.87	$2,515.77	$2,515.77	$2,500.00	99
G 99-11140 SAVINGS - PWBS/HARRIS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	99
G 99-11155 PORT WASHINGTON STATE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	99
G 99-11160 SPECIAL CLEARING ACCOU	$0.00	$29,274.86	$29,234.24	$125,680.54	$125,680.54	$0.00	99
G 99-11210 INVESTMENTS	$258,505.03	$116.50	$80,000.00	$505,295.52	$320,000.00	$443,800.55	99
G 99-11310 PETTY CASH	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	99
G 99-12310 ACCOUNTS RECEIVABLE	$0.00	$0.00	$0.00	$0.00	$0.00	$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	-$28,817.05	$0.00	$0.00	$28,817.05	$0.00	$0.00	99
G 99-21210 WISCONSIN WITHHOLDING	$0.00	$1,280.48	$1,280.48	$5,673.93	$5,673.93	$0.00	99
G 99-21220 FEDERAL WITHHOLDING TA	$0.00	$2,632.56	$2,632.56	$11,839.66	$11,839.66	$0.00	99
G 99-21230 SOCIAL SECURITY TAX	$0.00	$2,914.69	$2,914.69	$12,674.57	$12,674.57	$0.00	99
G 99-21245 FLEX BENEFIT	-$5,516.48	$716.85	$862.46	$7,120.40	$3,449.84	-$1,845.92	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	-$4,237.32	$2,432.62	$2,233.76	$12,088.16	$10,084.60	-$2,233.76	99
G 99-21275 DENTAL INSURANCE WITH	$0.00	$41.96	$41.96	$188.82	$188.82	$0.00	99
G 99-21276 VISION INSURANCE WITHH	$0.00	$60.58	$60.58	$259.48	$259.48	$0.00	99
G 99-21280 HEALTH INSURANCE WITH	$0.00	$1,251.06	$1,251.06	$5,307.54	$5,307.54	$0.00	99
G 99-21285 LIFE INSURANCE WITHHOL	$0.00	$15.54	$15.54	$62.16	$62.16	$0.00	99
G 99-21286 ACCIDENTAL INS WITHHOL	$0.00	$29.22	$29.22	$130.02	$130.02	$0.00	99
G 99-21291 ACCRUED PAYROLL	-$9,681.75	$0.00	$0.00	$9,681.75	$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	-$214,417.09	$0.00	$0.00	$0.00	$0.00	-$214,417.09	99
G 99-31111 REVENUE SUMMARY	$0.00	$0.00	$16,072.63	$0.00	$607,941.95	-$607,941.95	99
G 99-31112 EXPENDITURE SUMMARY	$0.00	$78,639.44	$77.52	$378,673.43	$18,105.00	$360,568.43	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	$256,692.43	$256,692.43	$2,211,589.20	$2,211,589.20	$0.00	

Account Descr	Begin Yr	MTD Debit	MTD Credit	YTD Debit	YTD Credit	Current Balance	FUND
	$0.00	$258,113.43	$258,113.43	$2,251,414.86	$2,251,414.86	$0.00	

VILLAGE OF THIENSVILLE

*Check Detail Register©

Batch: 0422 LIB MN1,0422 LIB AP,0422 LIB MN2

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
11110 HARRIS GF -CHECKING					
786 e	04/01/22	**ADP, LLC**			
E 99-92-551-2-289		PAYROLL PROCESSING	$86.27		Processing 3-25-22 Payroll
		Total	$86.27		
788 e	04/01/22	**ADP, LLC**			
E 99-92-551-2-289		PAYROLL PROCESSING	$73.35	602536395	Time and Attendance
		Total	$73.35		
789 e	04/08/22	**ADP**			
G 99-21220		FEDERAL WITHHOLDIN	$1,300.49		FED/Wages Pd 4-8-22
G 99-21210		WISCONSIN WITHHOLDI	$632.53		WI/Wages Pd 4-8-22
G 99-21230		SOCIAL SECURITY TAX	$1,420.22		SS & MED/Wages Pd 4-8-22
E 99-91-551-1-199		FRINGE BENEFITS	$1,420.27		SS Employer/Wages Pd 4-8-22
G 99-11160		SPECIAL CLEARING AC	$14,313.03		DirectDep/Wages Pd 4-8-22
		Total	$19,086.54		
790 e	04/08/22	**LIBRARY PAYROLL**			
E 99-91-551-1-100		SALARIES & WAGES	$19,740.20		Salaries & Wages/Wages Pd 4-8-22
E 99-92-551-2-287		MILEAGE	$200.07		MUCHIN YOUNG Mileage
E 99-93-551-3-370		PROGRAMMING	$23.67		GILMAN Reimbusement
G 99-21265		WI RETIREMENT	($1,093.61)		WRS Employees/Wages Pd 4-8-22
G 99-21220		FEDERAL WITHHOLDIN	($1,300.49)		FED/Wages Pd 4-8-22
G 99-21210		WISCONSIN WITHHOLDI	($632.53)		WI/Wages Pd 4-8-22
G 99-21230		SOCIAL SECURITY TAX	($1,420.22)		SS & MED/Wages Pd 4-8-22
G 99-21245		FLEX BENEFIT	($431.23)		FLEX BEN/Wages Pd 4-8-22
G 99-21280		HEALTH INSURANCE WI	($625.53)		HEALTH/Wages Pd 4-8-22
G 99-21285		LIFE INSURANCE WITH	($15.54)		LIFE/Wages Pd 4-8-22
G 99-21275		DENTAL INSURANCE WI	($41.96)		DENTAL/Wages Pd 4-8-22
G 99-21276		VISION INSURANCE WIT	($60.58)		VISION/Wages Pd 4-8-22
G 99-21286		ACCIDENTAL INS WITH	($29.22)		ACCIDENT/Wages Pd 4-8-22
G 99-11160		SPECIAL CLEARING AC	($14,313.03)		Net Pay/Wages Pd 4-8-22
		Total	$0.00		
797 e	04/15/22	**ADP, LLC**			
E 99-92-551-2-289		PAYROLL PROCESSING	$91.40	603409324	Processing 4-8-22 Payroll
		Total	$91.40		
799 e	04/12/22	**AT&T**			
E 99-92-551-3-303		TELEPHONE	$172.62	24224225930	APR Phone Service
		Total	$172.62		
800 e	04/12/22	**CARDMEMBER SERVICE**			
E 99-92-551-2-284		CONTRACTED SERVICE	$1.34	0482	Amazon Web Services
E 98-95-551-7-298		LIB GIFTS & GRANTS RE	$599.00	0593	Target-Calming Room
E 99-93-551-3-371		MEDIA	$63.24	0716	Gamestop
E 99-92-551-2-284		CONTRACTED SERVICE	$360.00	3054	Bitwarden
E 99-92-551-3-303		TELEPHONE	$25.47	3981	AT&T
E 99-92-551-2-284		CONTRACTED SERVICE	$5.26	4286	Apple
E 99-92-551-2-284		CONTRACTED SERVICE	$19.80	5365	Screencast-O-Matic

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Batch: 0422 LIB MN1,0422 LIB AP,0422 LIB MN2

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 99-92-551-2-284		CONTRACTED SERVICE	$1.34	6627	Amazon Web Services
E 99-92-551-2-284		CONTRACTED SERVICE	$87.00	8498	Mailchimp
E 99-93-551-3-371		MEDIA	($15.81)	8556	Apple
E 99-93-551-3-371		MEDIA	($21.09)	8614	Apple
		Total	$1,125.55		
802 e	04/29/22	**WISCONSIN RETIREMENT SYSTEM**			
E 99-91-551-1-199		FRINGE BENEFITS	$2,432.62	265111	MAR 2022 WRS-Employer
G 99-21265		WI RETIREMENT	$2,432.62	265111	MAR 2022 WRS-Employee
		Total	$4,865.24		
803 e	04/25/22	**DEPT. OF EMPLOYEE TRUST FUNDS**			
E 99-91-551-1-199		FRINGE BENEFITS	$9,174.26	36420002022	MAY Health-Employer
G 99-21280		HEALTH INSURANCE WI	$1,251.06	36420002022	MAY Health-Employee
		Total	$10,425.32		
804 e	04/22/22	**ADP**			
G 99-21220		FEDERAL WITHHOLDIN	$1,332.07		FED/Wages Pd 4-22-22
G 99-21210		WISCONSIN WITHHOLDI	$647.95		WI/Wages Pd 4-22-22
G 99-21230		SOCIAL SECURITY TAX	$1,494.47		SS & MED/Wages Pd 4-22-22
E 99-91-551-1-199		FRINGE BENEFITS	$1,494.52		SS Employer/Wages Pd 4-22-22
G 99-11160		SPECIAL CLEARING AC	$14,921.21		DirectDep/Wages Pd 4-22-22
		Total	$19,890.22		
805 e	04/22/22	**LIBRARY PAYROLL**			
E 99-91-551-1-100		SALARIES & WAGES	$20,592.61		Salaries & Wages/Wages Pd 4-22-22
G 99-21265		WI RETIREMENT	($1,140.15)		WRS Employees/Wages Pd 4-22-22
G 99-21220		FEDERAL WITHHOLDIN	($1,332.07)		FED/Wages Pd 4-22-22
G 99-21210		WISCONSIN WITHHOLDI	($647.95)		WI/Wages Pd 4-22-22
G 99-21230		SOCIAL SECURITY TAX	($1,494.47)		SS & MED/Wages Pd 4-22-22
G 99-21245		FLEX BENEFIT	($431.23)		FLEX BEN/Wages Pd 4-22-22
G 99-21280		HEALTH INSURANCE WI	($625.53)		HEALTH/Wages Pd 4-22-22
G 99-11160		SPECIAL CLEARING AC	($14,921.21)		Net Pay/Wages Pd 4-22-22
		Total	$0.00		
806 e	04/20/22	**LIBRARY PAYROLL**			
E 99-91-551-1-100		SALARIES & WAGES	($40.62)		Salaries & Wages/Wages Pd 3-11-22
G 99-11160		SPECIAL CLEARING AC	$40.62		Net Pay/Wages Pd 3-11-22
		Total	$0.00		
812 e	04/29/22	**ADP, LLC**			
E 99-92-551-2-289		PAYROLL PROCESSING	$91.40	604369673	Processing 4-22-22 Payroll
		Total	$91.40		
815 e	04/29/22	**ADP, LLC**			
E 99-92-551-2-289		PAYROLL PROCESSING	$70.75	604471121	Time and Attendance Monthly
		Total	$70.75		
26046	04/11/22	**GREATAMERICA**			
E 99-92-551-3-307		SUPPLIES-COPY MACHI	$118.85	31372161	Monthly 2 Copiers Lease
E 99-92-551-3-307		SUPPLIES-COPY MACHI	$142.00	31399905	Admin Copier Lease

VILLAGE OF THIENSVILLE

*Check Detail Register©

Batch: 0422 LIB MN1,0422 LIB AP,0422 LIB MN2

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
		Total	$260.85		
26047	04/11/22	**WE ENERGIES**			
E 99-94-551-3-360		UTILITIES	$3,795.14	4091167280	APR Electrical & Gas
		Total	$3,795.14		
26061	04/19/22	**BAKER & TAYLOR**			
E 99-93-551-3-373		PRINT	$194.03	2036572145	Print Collection Materials
E 99-93-551-3-371		MEDIA	$48.31	2036577053	Spoken Word Collection
E 99-93-551-3-373		PRINT	$1,355.72	2036582234	Print Collection Materials
E 99-93-551-3-373		PRINT	$242.68	2036587378	Print Collection Materials
E 99-93-551-3-373		PRINT	$374.85	2036590416	Print Collection Materials
E 99-93-551-3-373		PRINT	$816.08	2036590457	Print Collection Materials
E 99-93-551-3-371		MEDIA	$97.74	2036603735	Spoken Word Collection
E 99-93-551-3-373		PRINT	$287.78	2036608444	Print Collection Materials
E 99-93-551-3-373		PRINT	$1,708.10	2036611372	Print Collection Materials
E 99-93-551-3-373		PRINT	$209.14	2036624596	Print Collection Materials
E 99-93-551-3-373		PRINT	$1,682.23	2036633889	Print Collection Materials
E 99-93-551-3-371		MEDIA	$69.42	2036636633	Spoken Word Collection
E 99-93-551-3-371		MEDIA	$14.32	H60310830	Media Collection
E 99-93-551-3-371		MEDIA	$77.21	H60371770	Media Collection
E 99-93-551-3-371		MEDIA	$31.73	H60405920	Media Collection
E 99-93-551-3-371		MEDIA	$18.89	H60407000	Media Collection
E 99-93-551-3-371		MEDIA	$50.55	H60423100	Media Collection
E 99-93-551-3-371		MEDIA	$23.08	H60447280	Media Collection
E 99-93-551-3-371		MEDIA	$231.67	H60472420	Media Collection
E 99-93-551-3-371		MEDIA	$22.37	H60496880	Media Collection
E 99-93-551-3-371		MEDIA	$156.64	H60514840	Media Collection
E 99-93-551-3-371		MEDIA	$17.30	H60532440	Media Collection
E 99-93-551-3-371		MEDIA	$206.34	H60547010	Media Collection
E 99-93-551-3-371		MEDIA	$119.00	H60547030	Media Collection
E 99-93-551-3-371		MEDIA	$39.70	H60574380	Media Collection
E 99-93-551-3-371		MEDIA	$112.55	H60575560	Media Collection
E 99-93-551-3-371		MEDIA	$19.49	H60583730	Media Collection
E 99-93-551-3-371		MEDIA	$28.13	H60623680	Media Collection
E 99-93-551-3-371		MEDIA	$111.96	H60662380	Media Collection
E 99-93-551-3-371		MEDIA	$10.92	H60694830	Media Collection
E 99-93-551-3-371		MEDIA	$155.10	H60744830	Media Collection
E 99-93-551-3-371		MEDIA	$43.30	H60774710	Media Collection
E 99-93-551-3-371		MEDIA	$39.58	T24112070	Media Collection
		Total	$8,615.91		
26062	04/19/22	**BAKER TILLY VIRCHOW KRAUSE LLP**			
E 99-92-551-2-206		AUDIT	$3,127.00	BT2031964	Audit Progress Billing #2
		Total	$3,127.00		
26063	04/19/22	**BOEHLKE HARDWARE**			
E 99-94-551-3-308		BUILDING SUPPLIES	$272.00	61975	Sewer Line Service
		Total	$272.00		

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Batch: 0422 LIB MN1,0422 LIB AP,0422 LIB MN2

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
26064	04/19/22	**CENTURY LINK**			
E 99-92-551-3-303		TELEPHONE	$8.23	288377448	MAR 2022 Long Distance
		Total	$8.23		
26065	04/19/22	**CIVICPLUS**			
E 99-92-551-2-284		CONTRACTED SERVICE	$38.12	223709	SSL Certificate
		Total	$38.12		
26066	04/19/22	**DELTA DENTAL OF WISCONSIN**			
G 99-21275		DENTAL INSURANCE WI	$41.96	1765957	MAY Dental-Employee
G 99-21276		VISION INSURANCE WIT	$60.58	1768628	MAY Vision-Employee
		Total	$102.54		
26067	04/19/22	**DEMCO**			
E 99-92-551-3-301		PROCESSING SUPPLIES	$263.39	7112952	Processing Supplies
		Total	$263.39		
26068	04/19/22	**EMERGENCY TV SERVICE CO**			
E 99-92-551-2-286		COMPUTERS	$95.00	114937	Projector Repairs
		Total	$95.00		
26069	04/19/22	**LABORLAWCENTER, INC.**			
E 99-91-551-1-115		TRAVEL/TRAINING/SEMI	$62.99	1000843998	Labor Law Posters
		Total	$62.99		
26070	04/19/22	**CITY OF MEQUON**			
E 99-94-551-3-361		SEWER & WATER	$385.95	379824	JAN-MAR 2022 Water and SWR
		Total	$385.95		
26071	04/19/22	**MICHELE MERENS**			
E 99-93-551-3-373		PRINT	$20.00	311	Print Materials
		Total	$20.00		
26072	04/19/22	**MIDWEST TAPE**			
E 99-93-551-3-372		E CONTENT	$1,561.05	501911450	MAR 2022 Hoopla
		Total	$1,561.05		
26073	04/19/22	**MOBILE BEACON**			
E 99-92-551-2-284		CONTRACTED SERVICE	$480.00	R-392114	Circulating Hotspot 12 Mo. Sub
E 99-92-551-2-284		CONTRACTED SERVICE	$120.00	R-396824	Mobile Hotspot 12 Mo. Sub
		Total	$600.00		
26074	04/19/22	**MONARCH LIBRARY SYSTEM**			
E 99-92-551-3-359		MONARCH FEES	$13.30	415732	Telephony Charges (Q1)
		Total	$13.30		
26075	04/19/22	**OFFICE COPYING EQUIPMENT INC**			
E 99-92-551-3-307		SUPPLIES-COPY MACHI	$334.82	AR165767	MAR 2022 Copy Charges
E 99-92-551-3-307		SUPPLIES-COPY MACHI	$13.93	AR166664	Toner Shipping Charges
E 99-92-551-3-307		SUPPLIES-COPY MACHI	$9.47	AR166757	Toner Shipping Charges
		Total	$358.22		

VILLAGE OF THIENSVILLE

*Check Detail Register©

Batch: 0422 LIB MN1,0422 LIB AP,0422 LIB MN2

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
26076	04/19/22	**PIGGLY WIGGLY**			
E 99-93-551-3-370		PROGRAMMING	$34.41	02407636143	Programming Supplies
		Total	$34.41		
26077	04/19/22	**PITNEY BOWES INC**			
E 99-92-551-2-201		POSTAGE	$33.75	1020345986	Smart Postage Subscription (Q1)
		Total	$33.75		
26078	04/19/22	**ROTO-ROOTER**			
E 99-94-551-3-308		BUILDING SUPPLIES	$1,390.00	333209	SWR Lateral Jetting
E 99-94-551-3-308		BUILDING SUPPLIES	$525.00	333226	Commercial Camera Investigation
		Total	$1,915.00		
26079	04/19/22	**SECURIAN FINANCIAL GROUP, INC**			
G 99-21286		ACCIDENTAL INS WITH	$29.22	52022-A	MAY Accident Insurance-Employee
E 99-91-551-1-199		FRINGE BENEFITS	$76.97	52022-L	MAY Life Insurance-Employer
G 99-21285		LIFE INSURANCE WITH	$15.54	52022-L	MAY Life Insurance-Employee
		Total	$121.73		
26080	04/19/22	**SWANK MOTION PICTURES**			
E 99-93-551-3-370		PROGRAMMING	$118.00	3164377	APR 22 Event License
		Total	$118.00		
26081	04/19/22	**THIENSVILLE-MEQUON ROTARY CLUB**			
E 99-91-551-2-202		DUES & SUBSCRIPTION	$297.10	04012022	Qtly Rotary Club Dues (2 of 4)
		Total	$297.10		
26082	04/19/22	**UNIQUE MANAGEMENT SERVICES**			
E 99-92-551-3-358		DEBT COLLECTION	$71.60	6099413	MAR 2022 Placements
		Total	$71.60		
26083	04/19/22	**WISCONSIN LIBRARY ASSOCIATION**			
E 99-91-551-1-115		TRAVEL/TRAINING/SEMI	$35.00	12026	KLOPPMANN SSCS Registration
E 99-91-551-2-202		DUES & SUBSCRIPTION	$147.00	14202	KLOPPMANN WLA Dues
E 99-91-551-1-115		TRAVEL/TRAINING/SEMI	$206.00	14360	MUCHIN YOUNG WAPL Registration
		Total	$388.00		
		11110 HARRIS GF -CHECKING	$78,537.94		

Fund Summary

11110 HARRIS GF -CHECKING	
98 FLW LIB GIFTS & GRANTS FUND	$599.00
99 F. L. WEYENBERG LIBRARY FUND	$77,938.94
	$78,537.94

STATISTICAL SUMMARY

Checkouts	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2019	24,377	23,818	27,332	25,756	24,306	27,135	30,494	28,269	23,781	25,583	23,730	22,392	306,973
2020	24,991	23,076	14,225	635	5,073	13,507	21,815	23,017	21,961	22,825	21,760	20,146	213,031
2021	22,141	21,060	24,065	22,076	20,878	24,366	24,983	23,516	20,377	21,689	21,387	20,132	266,670
2022	21,589	19,963	22,015	21,989									85,556

eCircs	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2019	3,543	3,413	3,753	3,708	3,898	3,804	4,070	4,142	3,747	3,626	3,731	3,876	45,311
2020	4,088	4,090	4,951	6,223	5,792	5,124	5,136	5,064	5,062	5,268	5,168	5,094	61,060
2021	5,352	4,590	4,900	4,610	4,782	4,833	4,756	4,888	4,877	5,028	4,924	4,948	58,488
2022	5,487	4,920	5,086	4,930									20,423

Combined Circ/eCirc	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2019	27,920	27,231	31,085	29,464	28,204	30,939	34,564	32,411	27,528	29,209	27,461	26,268	352,284
2020	29,079	27,166	19,176	6,858	10,865	18,631	26,951	28,081	27,023	28,093	26,928	25,240	274,091
2021	27,493	25,650	28,965	26,686	25,660	29,199	29,739	28,404	25,254	26,717	26,311	25,080	325,158
2022	27,076	24,883	27,101	26,919	0	0	0	0	0	0	0	0	105,979

eCollections	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2019	1,608	1,572	1,892	1,454	1,084	968	840	2,213	1,682	1,263	1,452	986	17,014
2020	1,145	1,151	811	1,376	2,013	956	1,073	1,460	1,315	1,235	1,193	763	14,491
2021	1,085	1,055	2,293	1,342	1,447	1,371	2,002	1,501	1,490	1,784	1,954	1,265	18,589
2022	1,327	1,282	2,660	3,093									8,362

Reference Questions	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2019	1,701	1,504	1,957	1,873	1,780	2,573	2,401	1,907	1,591	1,605	1,493	1,526	21,911
2020	1,471	1,507	824	447	1,195	1,676	1,511	1,327	1,424	1,415	1,118	1,170	15,085
2021	1,282	1,288	1,494	1,256	1,176	1,740	1,383	1,507	1,134	1,316	1,112	1,056	15,744
2022	1,173	1,067	1,209	1,090									4,539

WiFi Uses	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2019	n/a	n/a	n/a	n/a	n/a	n/a	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	n/a	n/a	n/a	n/a	1,388	1,157	2,545
2021	1,090	1,092	1,409	1,239	1,304	1,601	1,694	1,422	1,137	1,314	1,224	1,171	15,697
2022	1,204	1,166	862	1,281									4,513
Data missing from March 17 - April 4													

Exterior WiFi Uses*	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2019	n/a	n/a	n/a	n/a	n/a	n/a	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	n/a	n/a	n/a	n/a	246	352	598
2021	320	322	427	452	454	509	537	778	503	427	448	378	5,555
2022	507	536	333	499									1,875

*Exterior WiFi Uses are a subset of WiFi Uses

Data missing from March 17 - April 4

Door Count	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2019	10,287	9,916	12,605	12,701	11,536	12,174	16,274	13,884	11,635	12,821	11,677	10,172	145,682
2020	11,690	11,636	6,245	0	0	4,229	7,596	8,544	8,083	8,217	7,212	7,071	80,523
2021	7,705	7,618	9,213	8,409	8,277	10,161	10,959	10,333	8,268	9,084	8,752	8,004	106,783
2022	8,947	8,296	9,593	9,844									36,680

Quick Pickup Appointment	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2020	0	0	0	226	961	1,140	176	92	74	68	70	72	2,879
2021	81	90	50	38	22	20	25	28	41	47	45	45	532
2022	42	38	39	33									152

Adult Programs	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2019	16	20	22	18	18	14	11	13	20	21	18	13	204
attendance	154	115	315	255	169	143	131	106	195	274	270	110	2,237
2020	13	17	8	8	4	6	5	4	7	9	6	2	89
attendance	111	222	63	72	21	67	51	18	42	64	44	12	787
2021	6	9	6	9	7	8	7	8	11	11	11	9	102
attendance	86	56	45	58	37	58	30	30	102	60	62	39	663
2022 in person programs	10	9	6	14									39
2022 attendance	71	74	105	107									357

Drop In Adult Programs	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2019	2	1	4	4	1	1	1	1	2	1	3	1	22
participation	167	109	164	205	88	80	115	102	142	101	239	63	1,575
2020	2	1	4	0	0	0	0	0	1	3	3	1	15
attendance	183	147	169	38	58	37	6	16	21	57	45	80	857
2021	2	0	1	0	0	1	1	1	2	1	6	2	17
attendance	86	22	136	27	35	68	55	43	178	21	164	77	912
2022 drop in programs	4	2	2	2									10
2022 participants	142	119	130	136									527

Teen Programs	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2019	2	2	5	3	2	9	5	1	1	1	2	0	33
attendance	7	7	33	7	3	430	83	0	18	0	41	0	629
2020	0	1	3	0	0	2	1	2	0	1	2	1	13
attendance	0	1	30	0	0	14	11	35	0	0	16	0	107
2021	0	0	2	0	0	5	6	0	1	1	2	0	17
attendance	0	0	10	0	0	158	52	0	0	9	18	0	247
2022 in person programs	0	1	4	3									8
2022 attendance	0	1	63	102									166

Drop In Teen Programs	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2019	3	2	4	5	1	1	2	2	2	2	2	3	29
attendance	72	57	82	115	58	141	52	53	87	81	56	70	924
2020	2	2	4	0	1	6	8	2	2	3	4	1	35
attendance	39	82	111	0	5	138	119	42	19	30	30	28	643
2021	7	3	3	3	4	2	0	2	2	2	1	3	32
attendance	72	58	51	45	65	83	12	66	59	54	45	45	655
2022 drop in programs	6	4	5	3									18
2022 participants	13	72	101	77									263

Childrens Programs	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2019	17	29	26	34	27	29	28	25	19	28	28	18	308
attendance	372	731	840	794	954	1,438	1,500	1,014	572	894	787	489	10,385
2020	18	25	15	17	12	5	6	1	9	9	8	6	131
attendance	619	755	370	801	544	337	469	155	336	177	129	109	4,801
2021	6	11	10	6	0	10	10	6	11	18	19	11	118
attendance	123	117	213	106	0	756	582	437	196	317	473	225	3,545
2022 in person programs	7	11	18	16									52
2022 attendance	144	266	559	437									1,406

Drop In Childrens Programs	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
2019	3	2	4	5	2	3	5	1	2	2	2	4	35
attendance	420	271	354	342	510	421	550	270	444	528	728	479	5,317
2020	4	3	4	4	0	10	11	8	7	6	6	8	71
attendance	356	315	283	47	24	289	313	318	235	267	211	300	2,958
2021	13	10	9	11	6	11	12	8	6	5	5	6	102
attendance	324	496	346	436	325	1,046	1,184	869	622	1,089	763	764	8,264

2022 drop in programs	9	4	5	4									22
2022 participants	679	902	1,053	1,022									3,656
Digitization Lab Usage	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**June**	**July**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**	**YTD**
2019	17	9	11	10	3	5	13	8	4	8	17	19	124
2020	10	19	9	0	0	6	17	23	16	25	22	19	166
2021	22	24	29	26	26	16	7	7	6	7	6	15	191
2022	19	25	27	25									96
Interlibrary Loans Sent To Other Libraries			**Mar**	**Apr**	**May**	**June**	**July**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**	**YTD**
2019	38	37	26	31	22	27	38	34	31	40	28	31	383
2020	47	42	17	0	0	0	0	20	21	36	24	21	228
2021	27	18	17	21	23	21	30	29	14	28	25	21	274
2022	18	24	25	16									83
Interlibrary Loans Received From Other Libraries For Our Patrons					**May**	**June**	**July**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**	**YTD**
2019	38	36	28	38	26	15	24	37	34	38	38	37	389
2020	36	30	6	0	0	0	0	18	32	26	19	18	185
2021	21	18	22	12	15	21	12	25	13	22	22	9	212
2022	26	18	21	18									83
Library Cards	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**June**	**July**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**	**YTD**
2019	85	88	140	109	97	160	145	122	124	98	98	73	1,339
2020	95	91	67	35	30	63	88	103	73	67	78	51	841
2021	80	89	90	84	96	155	196	112	108	117	93	81	1,301
2022	89	79	109	107									384
FLW Library Items sent to Other System Member Libraries				**Apr**	**May**	**June**	**July**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**	**YTD**
2019	3,721	3,944	3,665	3,819	3,715	3,499	3,798	3,491	3,634	3,861	3,329	2,989	43,465
2020	4,185	3,614	2,269	32	916	4,013	3,004	2,818	3,297	3,353	2,840	2,937	33,278
2021	3,371	3,027	3,182	2,934	2,437	2,923	2,694	2,864	2,779	2,620	2,597	4,538	35,966
2022	5,601	4,977	4,414	4,200									19,192
Items Received from Other System Member libraries for our patrons					**May**	**June**	**July**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**	**YTD**
2019	4,072	4,518	4,195	4,057	3,954	3,470	4,205	3,781	3,881	4,263	3,640	3,732	47,768
2020	4,844	3,806	1,773	787	1,466	6,053	3,920	4,420	4,745	4,629	3,859	4,320	44,622
2021	4,516	4,163	4,669	4,321	3,419	4,018	3,735	3,640	3,758	3,644	3,497	3,740	47,120
2022	4,226	3,854	4,329	3,727									16,136

Date: May 13, 2022

To: Frank L. Weyenberg Board of Trustees

From: Rachel Muchin Young

Re: Director's Report, May 2022

- RECURRING: Monarch Library System Virtual Directors Chats, Fridays, 4/29
- RECURRING: Rotary Meetings, 4/26, 5/10, 5/17
- Friends Organizational Meeting, 4/21
- Hook, Yarn & Stitch – Virtual, 4/21
- MLS ILS Committee, 4/25
- Cultural Conversations: Native Americans, 4/24
- WLA Intellectual Freedom SIG, 4/25
- MT Lions Club Parade of Checks Dinner, 4/26
- MLS RFID Implementation Committee, 4/28
- Cultural Conversations: Talking About Race, 5/1
- Village of Thiensville Committee of the Whole, 5/2
- MLS Governance Committee, 5/3
- WPL Foundation Meeting, 5/4
- Hook, Yarn & Stitch – In Person, 5/5
- Evening Readers, 5/9
- Mequon Common Council Meeting, 5/10
- Regular and As-Needed Adult and Children's Reference Desk shifts
- As-Needed Circulation Desk shifts, and other tasks

PERSONNEL & CONTINUING EDUCATION

At the City of Mequon Common Council meeting, Tuesday, May 10, Graham Baxter was appointed to the Library Board of Trustees.

The City of Mequon has entered into an agreement with Carlson Dettmann Consulting, a division of Cottingham and Butler Insurance Services, to perform a Classification and Compensation Study for the City of Mequon. I have worked with them before. The cost for the Library to participate is $3,150. We will cover the cost with Personnel funds.

We are currently setting up interviews with candidate for the Access Services Associate position.

OPERATIONS ACTIVITIES:

Monarch Library System is in receipt of the RFID (Radio Frequency Identification) tags and is awaiting necessary hardware. The system hopes the libraries will begin tagging items at the end of summer. For us to do so, we will first weed our collection so that we are not using the limited tags on material that should no longer be in our collection (damaged copies, out of date material)

There have been several changes in the Monarch Library System IT Department. For us that means that we will tighten up our security protocols. We hope you are all adjusting to two-factor authentication.

Summer hours begin May 29. We will be closed Sundays until Sunday, September 11. All other hours remain the same year-round.

PROGRAMMING:

Our calendar, which can be found at http://www.flwlib.org/Calendar.aspx, is full of activities.

Summer is coming and that means it's time for the Summer Reading Program. This year's theme is *Camp iRead: Read Beyond the Beaten Path.* It's going to be a wonderful summer!

OTHER:

STRATEGIC PLAN UPDATE: We put a strategic plan in place in 2019, with the intention of addressing all three aspects of the plan by the end of 2021. Because of the pandemic, our efforts were delayed, but I am happy to report that we have now made strides.

1. WELCOME ALL VISITORS: We began work on this point immediately. It took the form of performing the needed repairs to the entrance of the library, receiving a grant to add a Hearing Loop to the Tolzman Community Room and our main Service Desks, and increasing programming for all ages (including our Memory Café collaboration with other Monarch Libraries). The remaining project is adding an art feature to the Children's Department, a project on which we are currently focusing.

2. SATISFY THEIR CURIOSITY: Our increased programming is also a component of this facet of our Strategic Plan. We have added new programs and offered existing programs at different times to reach more patrons. We have also added collections, including Discovery Kits for children, adults, and families, electronic games, book discussion kits, a World Languages Collection in the Children's Department, jigsaw puzzles, and our popular Adventure Passes. Additionally, we seek to diversify the collection by selecting material from a wide variety of points of view and varying experiences.

3. CREATE CITIZEN ADVOCATES: This facet of the Strategic Plan was largely on hold throughout 2020 and 2021. It's difficult to Create Citizen Advocates when you can't see your patrons. Though we were only closed three months in 2020, our limited programming limited our opportunities to engage with the community. Now that we have returned to a full calendar of programming, we are working diligently to build relationships. In fact, after a series of informational and organizational meetings, the Friends of Weyenberg Library is a reality. There are bylaws and officers. The president is Sue Steinbrenner.

In the board packet you will find a memo from the City of Mequon regarding their opinion that the plumbing issues we've had are caused by Grunau. We have been billed by Grunau Company for the repairs to the sanitary sewer lateral. However, Tim Weyker, Deputy Director of Public Works for the City, wrote in a memo that had Grunau applied for a permit when the lateral was initially replaced (summer of 2018), the work would have been inspected and Grunau would have been required to remove the wye they life in the pipe. Had that been done, it is unlikely that the lateral would have been damaged with any normal plumbing activity. The City's opinion is that Grunau cover the costs of the repair.

I have been in contact with the artist who created an art feature for the entrance to a Maryland library. I have also spoken with a Milwaukee firm that also does this type of work. More information to follow.

I attended the Intellectual Freedom Special Interest Group meeting. During the meeting the following link was shared: https://www.everylibrary.org/bannedhelp. Though I have experience addressing challenges, it's nice to know what resources are available to us.

The parking lot will be repaved the week of 8/1/22. The City estimates that the entire road program will be completed by mid-August.

City of Mequon

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Mequon, WI 53092-1930
Phone (262) 236-2938
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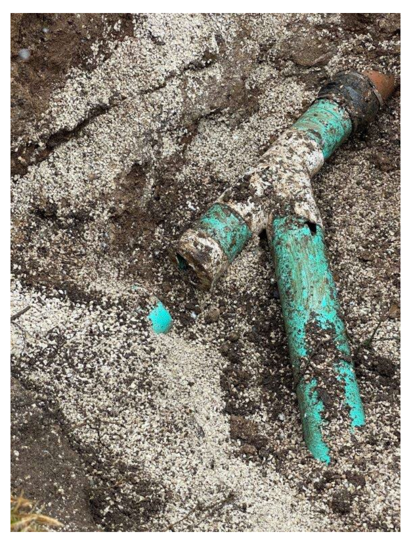
www.ci.mequon.wi.us

DEPARTMENT OF PUBLIC WORKS

TO: Rachel Muchin Young, Library Director
Frank L. Weyenberg Library
FROM: Tim Weyker, Deputy Director of Public Works
DATE: April 27, 2022
SUBJECT: Library Sanitary Sewer Lateral Repairs

On Tuesday, March 29th I was notified that the library experienced bathroom backups on Monday. After a plumber was unsuccessful in clearing the backup, Roto-Rooter was called to see if they could clear the backup. Roto-Rooter determined there was a blockage in the sanitary sewer lateral between the library and the manhole in Cedarburg Road but was unsuccessful in clearing the line and in the process found gravel material in the manhole in the street. City Sewer Division crews were called to address the gravel in the manhole. The city crews cleaned a large quantity of gravel from the manhole and the sewer lateral which pointed to the likelihood that the lateral pipe was broken.

Per our phone conversation, you informed me that the library had paid Grunau Company to completely replace the sewer lateral from the library to the manhole in the street in 2018. As it appeared there was a break in the lateral, you contacted Grunau Company to make the repair. I agreed to check the plumbing permit from 2018 in the Inspections Division at City Hall to determine exactly what was done back in 2018. When I contacted the Inspections Division, I was told that there was no permit on file for the sewer lateral replacement in 2018. On Thursday, March 31st Grunau Company was successful in finding a broken piece of pipe and made the repair. They also televised the line and verified everything should now be functional. The City Sewer Superintendent and I stopped out when Grunau had the lateral exposed and witnessed the repair. What we noticed was that when Grunau replaced the sewer lateral in 2018, they had left a wye fitting in place where they had connected the new sewer pipe to the existing sewer pipe and just capped off the part that had been connected to the old lateral to the library (see picture). There was a hole in the cap and another hole on the top of the wye fitting. Grunau told us that they had nicked the pipe during excavation and put the hole in the top of the wye fitting, but that "someone else" must have damaged the cap. The Sewer Superintendent commented that they should not have left the wye fitting in place back in 2018 for this very reason. I told Grunau that they should document what they found with pictures, and they should contact the Inspections Division to get a permit for this emergency repair.



Grunau Company's repair now, in 2022, was to replace the wye fitting with a 45-degree bend fitting. (see picture). I have verified with the Inspections Division that if Grunau had taken out a permit in 2018, the wye fitting would not have been allowed to be left in place because it would not have allowed for upstream cleanout of the lateral from the manhole. Also, because Grunau Company did not take out a permit, no inspection of their work was done.

I don't know what the cause of the bathroom backup was on Monday, March 28th, 2022, but it is apparent to me that any damage caused by anyone trying to clean out the lateral would not have occurred if Grunau Company had not left the wye fitting in place in 2018.

Since Grunau Company did not take out a permit and should not have left the wye fitting in place, they should not charge the library for this emergency repair.

Date: May 11, 2022
To: Frank L. Weyenberg Library Board of Trustees
From: Amanda Kloppmann
Re: Access Services Manager Report, May 2022

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

- Interview for Associate – 4/12
- Interview for Associate – 4/13
- Interview for Associate – 4/13
- Management Meeting – 4/13
- Circulation Committee catch up call – 4/18
- Enhancing your workplace culture webinar – 4/19
- Circulation Committee Meeting – 4/28
- WIllowbrook visit – 5/2
- Management Meeting – 5/11

STATISTICS

Our physical circulations in April were almost identical to March. It looks as though the 2022 circulations are all very close. So it seems as though this is our post-covid normal.

Our busiest day of the week in April was Friday and our slowest day of the week was Sunday. Now this is solely based on circulations and Sundays are a much shorter day. So if we take Sundays out to compare apples to apples, our slowest day was Thursday.

While our Quick Pickup appointments decreased in April, we saw in increase in our door count. So people are physically coming into the building.

OTHER TASKS & TIDBITS

I did some interviews for the Access Services Associate position and decided to repost the job. We have 3 people who have applied at this point. So I would like to start looking at interviewing the week of 5/16.

We have increased Molly Sprigler's hours to 28 per week. She has been taking on some additional tasks such as book processing, page checks, monthly reports for circulation, cataloging discovery kits/puzzles/toy packs and many other duties as assigned. We have decided to increase her weekly hours to 32 as of June 1st. She has been a wonderful addition to the team and we are happy to be able to give her more hours per week!

The weather is becoming nicer and that means our Adventure Passes are circulating more! This year we currently have the Milwaukee County Zoo. We are in the process of adding Betty Brinn Children's Museum, the Art Museum, The Mitchell Domes and the Schlitz Audubon. We are hoping to get these passes by June.

Date: May 12, 2022
To: Frank L. Weyenberg Library Board of Trustees
From: Craig Jacobson
Re: Business Manager, May 2022

- Our final audit reports for 2021 have been received from Baker Tilly. Wendi Unger, CPA, has offered to come to present the findings of the audit to either the Finance Committee or the full Board of Trustees at a future meeting.

- Robert Nitsch, the IT Director at the Monarch Library System, is no longer with Monarch. The role of his former position and the IT department will be evaluated and reorganized before a permanent successor is selected.

- The monthly meeting of the IT Workgroup took place on May 5. We received an update from Riti Grover, the Monarch System Director, regarding the changes in the IT department. Also discussed were changes that have occurred in the week prior, as staff work to correct issues that have been left unresolved for some time.

- Among the most prominent issues that have been unresolved have been the bounce-back for email notifications to Gmail accounts. Monarch staff have identified this as a DNS issue and a fix has been implemented. We are hopeful that the issue is now resolved. The Weyenberg Library is one of the few libraries in the system whose DNS records are managed by an outside vendor (we have pre-paid for our services with Network Solutions until 2028), so the IT staff at Monarch have been added as an administrator at our Network Solutions account so they can implement fixes and changes immediately.

- We have discovered several serious security issues in our local IT implementation. The most serious issues have been corrected. We will need to evaluate all of our computers and our local policies and practices to ensure that confidential information is secure.

- Two-factor authentication has been implemented on all staff accounts and is now active.

- The contract for the HVAC controls replacement has been signed and Advanced Chiller has ordered the needed parts. Installation will begin when they are delivered.

- The carpeting for the Tolzman Community Room will be installed on June 1, and the painting will take place June 5 – 10. We will have a dumpster on site for the construction debris. Furniture will be delivered when it arrives from the manufacturer.

- The monthly meeting of the MMAC occurred on Tuesday, May 10.

Date:	May 12, 2022
To:	Frank L. Weyenberg Library Board of Trustees
From:	Ashley Pike
Re:	Patron Services Manager Report

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

- Passive Program: Spice of the Month Kit, 4/27, 5/1
- Program: Storytime, 4/20, 4/27
- Program: Earth Day Documentary, 4/22
- Program: Genealogy Interest Group, 4/28
- Book a Librarian appointments, 4/20
- Program: Identity Theft, 5/5
- Program: M-T Community Book Club, 5/17
- Ordered Collection Materials, 4/25, 5/2, 5/9, 5/16
- Summer Reading preparation, 5/3, 5/5, 5/12
- Management Meeting, 5/11
- Weekend Shifts, 4/23, 4/30, 5/7

MONTHLY STATISTICS

-Our eCirculations and eCollections statistics look great for April 2022. Our April eCircs were higher than our 2021 number, with about 300+ more checkouts. Our eCollections numbers were more than double our 2021 number, with about 1700+ more searches/logins.

-Reference statistics were slightly down for April 2022.

-The Digitization Lab had 25 reservations in April! May does seem to be slowing down for reservations, which typically happens as the weather gets nicer. I currently have 18 reservations for the month.

-Our drop-in programming numbers continue to be great across all ages and our in-person programs numbers did well in April too. We have seen as increase in attendance at our regular programs and people are now lingering at and participating in our drop-in activities at a higher number.

OTHER TASKS & TIDBITS

-We are in full swing of Summer Reading preparation! With volunteer and Access Services staff's help, we have prepared all the summer coupons to be included in the Children's bags. We have created most of the reading logs, although I am still finishing up the Adult reading log. The Beanstack summer reading challenges are mostly done too, for the online versions. I have started creating some more decorations for around the library to go with the theme: "Camp iRead! Read Beyond the Beaten Path."

-Summer Reading school visits are going well. We have already visited the Lakeshore 7th graders, the Oriole Lane 3rd and 5th graders, the Wilson 5th graders and the Christ Alone students. We still have visits planned with Donges Bay Elementary, the Wilson 3rd graders, Steffen Middle School students, and Trinity Lutheran students.

-My new staff member, Kerry Billings is set to start on May 16, 2022. We look forward to having her as part of the FLW Library team!

-The Calming Room is now open, as of Monday, May 9! We did purchase some books to go in the room along with the sensory toys.

UPCOMING LIBRARY PROGRAMS

•Genealogy Interest Group (monthly, in-person)
•M-T Book Club (monthly, in-person)
•Evening Readers Book Club (monthly, in-person)
•History Book Club (monthly, in-person)
•AM Hook, Yarn & Stitch Club (monthly, in-person)
•Movie Matinees (1st & 3rd Fridays monthly, in-person)
•Spice of the Month Kits (monthly)
•Philosophers in the Midst of History (quarterly, in-person)
•Mindfulness & Meditation with Dragonfly Wellness (June, in-person)
•Monarch Memory Café (June, in-person)
•Beekeeping 101 (July, in-person)

•Teen Take & Make Kits
•Teen Exam Cram (in-person, June)
•Craft-Free-For-All (4x this summer, in-person)
•*Stranger Things* Escape Room "Trapped in the Upside Down" (June, in-person)
•After Hours Mini Golf (July, in-person)
•Battle of the Books (August, in-person)

•Family Storytimes on Tuesdays & Wednesdays (weekly, in-person)
•Monday LEGO Club (monthly, in-person)
•Saturday LEGO Club (monthly, in-person)
•Parachute Play (monthly, in-person)
•Hodge Podge Tuesdays (monthly, in-person)
•Back to Camp Movies (monthly, in-person)
•Untidy Thursdays (monthly, in-person)
•Little Scientists (monthly, in-person)
•Unlock the Box (monthly, in-person)
•Nintendo Switch Days (monthly, in-person)
•Insect Ambassadors (June, in-person)
•Family Library Mini Golf (July, in-person)
•Miss Jamie's Farm (July, in-person)
•Miss Kim's Amazing Animals (August, in-person)

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now, for tomorrow

Reporting and insights from 2021 audit:

Frank L Weyenberg Library of Mequon-Thiensville

December 31, 2021

Executive summary

May 3, 2022

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

We have completed our audit of the financial statements of Frank L. Weyenberg Library of Mequon-Thiensville (the Library) for the year ended December 31, 2021, and have issued our report dated May 3, 2022. 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 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 or +1 (414) 777 5423

Sincerely,

Baker Tilly US, LLP

Wendi M. Unger, CPA, Partner

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
- Our audit does not relieve management or the Library board of their responsibilities.

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

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

Audit status

Significant changes to the audit plan

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

Audit approach and results

Planned scope and timing

Audit focus

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

- Key transaction cycles
- Areas with significant estimates

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

Key areas of focus and significant findings

Significant risks of material misstatement

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

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

Other areas of emphasis

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

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension asset and OPEB liability	Long-term obligations
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 the Library are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2021. 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
Net OPEB liability 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
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

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

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

Significant unusual transactions

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

Significant difficulties encountered during the audit

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

Disagreements with management

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

Uncorrected misstatements and 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 financial statements. The table 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.

	Amount
To record receivables in the current year	$68,494
To record ARPA funds as unearned revenue	$37,216

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 auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention

Management's consultations with other accountants

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

Written communications between management and Baker Tilly

The 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*.

Management Representation Letter

FRANK L. WEYENBERG LIBRARY
OF MEQUON-THIENSVILLE

May 3, 2022

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, 2021 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities and 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.

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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) With respect to the supplementary information, (SI):

    a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

    b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

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

Client service team

Wendi Unger, CPA

Partner

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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*, 6/30/22*
91	Conduit Debt	✓	12/31/22*, 6/30/23*
92	Omnibus 2020	✓	12/31/22*, 6/30/22*
93	Replacement of Interfund Bank Offered Rates	✓	12/31/22*, 6/30/22*
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	12/31/23, 6/30/23
96	Subscription-Based Information Technology Arrangements	✓	12/31/23, 6/30/23
97	Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans	✓	12/31/22, 6/30/22

*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 Gui*dance, 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.

Ready or not – the new lease standard is here!

GASB's new single model for lease accounting is effective for next year's audit (fiscal years ending June 30, 2022 and later). This standard requires governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset 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. The standard specifies that leases should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation (or, if applied to earlier periods, the beginning of the earliest period restated).

The implementation process can be broken down into a four-step methodology:

Now is the time to evaluate where your government is in this process and the timeline to complete implementation. The third step for lease evaluation, data extraction and review is typically the most time-consuming step; organizations should begin this process well before year end to ensure adequate lead time. A key decision that will need to be made is whether a lease administration software package is necessary. Depending on the volume and complexity of your lease activity, spreadsheets may not be sufficient to track and calculate all the required information.

We are available to discuss this further and help you develop an action plan. Baker Tilly also has complimentary resources available online including:

- GASB 87 lease identification questionnaire
- GASB 87 lease assistance tool
- Variety of GASB 87 podcasts and articles

Access tools and learn more about GASB 87.

Future accounting for subscription-based IT arrangements

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

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

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

Two-way audit communications

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

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

a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.

b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:

   - Identify types of potential misstatements.
   - Consider factors that affect the risks of material misstatement.
   - Design tests of controls, when applicable, and substantive procedures.

c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs.

d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

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

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

a. We typically will communicate with your top level of management unless you tell us otherwise.

b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.

c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.

d. 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 those charged with governance oversee the effectiveness of internal control?

b. The detection or the possibility of fraud?

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

With regard to the timing of our audit, here is some general information. 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, 2021

Frank L. Weyenberg Library of Mequon-Thiensville
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December 31, 2021

INDEPENDENT AUDITORS' REPORT

Independent Auditors' Report

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

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Frank L. Weyenberg Library of Mequon-Thiensville (the Frank L. Weyenberg Library of Mequon-Thiensville), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Frank L. Weyenberg Library of Mequon-Thiensville's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Frank L. Weyenberg Library of Mequon-Thiensville, Wisconsin, as of December 31, 2021 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Frank L. Weyenberg Library of Mequon-Thiensville's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Frank L. Weyenberg Library of Mequon-Thiensville's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the 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 financial statements, and other knowledge we obtained during our audit of the 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 Library of Mequon-Thiensville'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
May 3, 2022

Management Discussion and Analysis
(Unaudited)
As of and for the Year Ended December 31, 2021

This overview of the 2021 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-libraried residents 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 2020 and 2021 calendar 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.

11345 N. Cedarburg Road ● Mequon, WI 53092
262-242-2593 ● www.flwlib.org

Net Position	2020	2021
Assets		
Current assets	$ 283,540	$ 322,826
Accounts receivable (net)	36,649	41,096
Restricted assets – net pension asset	99,706	200,047
Capital assets, net of depreciation	2,938,648	2,826,345
Total Assets	3,358,543	3,390,314
Deferred Outflows of Resources	250,698	354,289
Liabilities		
Current liabilities	156,809	101,883
Noncurrent liability	29,522	42,631
Total Liabilities	186,331	144,514
Deferred Inflows of Resources	306,921	445,856
Net Position		
Investment in capital assets	2,938,648	2,826,345
Restricted for pension	99,706	200,047
Unrestricted	77,635	127,841
Total Net Position	**$3,115,989**	**3,154,233**

Changes in Net Position	2020	2021
Program Revenues		
Grants and contributions	$1,210,066	$1,248,850
Charges for services	18,671	23,602
General Revenues		
Investment income	1,889	613
Miscellaneous	7,992	8,872
Total Revenues	**1,238,618**	**1,281,937**
Expenses		
Library services	1,363,919	1,243,693
Total Expenses	**1,363,919**	**1,243,693**
Changes in net position	(88,166)	38,244

Government-wide Financial Analysis

- In 2021, the intergovernmental revenues available to the Library increased slightly.
- The Library recovered $9,418 more than budgeted in fines and fees as services slowly began to return to a normal level following the continued effects of the COVID-19 pandemic. Revenues in this line are still significantly lower than pre-pandemic levels.
- The Library earned $1,777 less than budgeted with the sale of used books and other material due to the COVID-19 pandemic.
- The Library's 2021 net result was an $88,645 increase in its fund balance. The Library's utilizable reserve funds are $176,780, or approximately 14.7% of the Library's operating budget for 2022.
- The Library had no significant deviations from the original 2021 budget or unplanned expenses to account for.
- The Village of Thiensville serves as the library's fiscal agent.

General Fund Budgetary Highlights

The year-end results of operations to the 2021 budget for the Library were positive.

Capital Assets and Debt Administration

<u>Capital Assets</u>
The Library's investment in capital assets as of December 31, 2021 amounted to $2,826,345 net of accumulated depreciation, which is a decrease of $112,303 from the December 31, 2020 balance. Additional information on the Library's capital assets can be found in Note 3 on page 20 of this report.

<u>Long-term Obligations</u>
The Library's long-term obligations 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 obligations can be found in Note 4 on page 20 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 2022 allocation by $3,000, a statistically insignificant amount that was only awarded due to requirements by state law and which does not have a significant impact on Library operations.

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.

BASIC FINANCIAL STATEMENTS

Frank L. Weyenberg Library of Mequon-Thiensville

Statement of Net Position
December 31, 2021

		Governmental Activities
Assets		
Cash and investments	$	322,826
Accounts receivable (net)		41,096
Restricted assets, net pension asset		200,047
Capital assets, net of depreciation		2,826,345
Total assets		3,390,314
Deferred Outflows of Resources		
Deferred outflows related to OPEB		22,350
Deferred outflows related to pension		331,939
Total deferred outflows of resources		354,289
Liabilities		
Current liabilities:		
Accounts payable		34,581
Accrued liabilities		19,436
Unearned revenue		37,217
Compensated absences, due within one year		10,649
Total current liabilities		101,883
Noncurrent liabilities:		
Net OPEB liability		42,631
Total liabilities		144,514
Deferred Inflows of Resources		
Deferred inflows related to OPEB		7,920
Deferred inflows related to pension		437,936
Total deferred inflows of resources		445,856
Net Position		
Investment in capital assets		2,826,345
Restricted for pension		200,047
Unrestricted		127,841
Total net position	$	3,154,233

See notes to financial statements

Frank L. Weyenberg Library of Mequon-Thiensville

Statement of Activities
Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities
Governmental Activities					
Library services	$ 1,243,693	$ 23,602	$ 1,248,850	$ -	$ 28,759
General revenues:					
Investment income					613
Miscellaneous					8,872
Total general revenues					9,485
Change in net position					38,244
Net Position, Beginning					3,115,989
Net Position, Ending					$ 3,154,233

See notes to financial statements

Frank L. Weyenberg Library of Mequon-Thiensville

Balance Sheet - Governmental Fund
December 31, 2021

	General Fund
Assets	
Cash and investments	$ 322,826
Accounts receivable (net)	41,096
Total assets	$ 363,922
Liabilities, Deferred Inflows of Resources and Fund Balances	
Liabilities	
Accounts payable	$ 34,581
Accrued liabilities	19,436
Unearned revenue, ARPA	37,217
Total liabilities	91,234
Deferred Inflows of Resources	
Unavailable revenue	41,096
Fund Balance	
Assigned for gifts and grants	54,812
Unassigned	176,780
Total fund balance	231,592
Total liabilities, deferred inflows of resources and fund balances	$ 363,922
Total governmental fund balance	$ 231,592
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.	2,826,345
The net pension asset does not relate to current financial resources and is not reported in the governmental funds.	200,047
The net OPEB liability does not relate to current financial resources and is not reported in the governmental funds.	(42,631)
Some receivables that are not currently available are reported as unavailable revenues in the in the fund financial statements but are recognized as revenue when earned in the government-wide statements.	41,096
Deferred outflows of resources related to pension do not relate to current financial resources and are not reported in the governmental funds.	331,939
Deferred inflows of resources related to pension do not relate to current financial resources and are not reported in the governmental funds.	(437,936)
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds.	22,350
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds.	(7,920)
Some liabilities are not due and payable in the current period and therefore are not reported in the funds, compensated absences	(10,649)
Net Position of Governmental Activities	$ 3,154,233

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, 2021

	General Fund
Revenues	
Intergovernmental revenues:	
City of Mequon	$ 1,058,000
Village of Thiensville	110,740
County reimbursements	13,111
Fines and fees	18,418
Investment income	613
Gift and grants	66,999
Miscellaneous	8,872
Total revenues	1,276,753
Expenditures	
Current:	
Library service:	
Staffing	802,049
Administration	95,710
Program and collection	152,443
Building	124,363
Gift and grants	13,543
Total expenditures	1,188,108
Net change in fund balances	88,645
Fund Balance, Beginning	142,947
Fund Balance, Ending	$ 231,592

See notes to financial statements

Frank L. Weyenberg Library of Mequon-Thiensville

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2021

Net Change in Fund Balances, Total Governmental Fund	$ 88,645
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	106,955
Depreciation is reported in the government-wide statements	(219,258)
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	5,184
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	(13,109)
Net pension asset	100,341
Deferred outflows of resources related to pension	96,084
Deferred inflows of resources related to pension	(139,384)
Deferred outflows of resources related to OPEB - LRLIF	7,507
Deferred inflows of resources related to OPEB - LRLIF	449
Compensated absences	4,830
Change in Net Position of Governmental Activities	$ 38,244

See notes to financial statements

Index to Notes to Financial Statements
December 31, 2021

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.

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 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, 2021, 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, 2021, 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 resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of accrued compensated absences and net OPEB liability.

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.

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 $176,780 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.

2. Detailed Notes on All Funds

Deposits and Investments

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

	Carrying Value	Statement Balances	Associated Risks
Deposits	$ 134,302	$ 134,302	Custodial credit risk
LGIP	188,524	188,524	Credit risk
Total deposits and investments	$ 322,826	$ 322,826	

Reconciliation to financial statements	
Per statement of net position	
Unrestricted cash and investments	$ 322,826

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.

3. Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Bird collection	$ 105,663	$ -	$ -	$ 105,663
Total capital assets not being depreciated	105,663	-	-	105,663
Capital assets being depreciated:				
Buildings	4,865,131	6,999	-	4,872,130
Equipment	669,902	15,115	-	685,017
Books	910,192	84,841	72,187	922,846
Total capital assets being depreciated	6,445,225	106,955	72,187	6,479,993
Total capital assets	6,550,888	106,955	72,187	6,585,656
Less accumulated depreciation for:				
Buildings	(2,452,732)	(121,150)	-	(2,573,882)
Equipment	(649,483)	(5,821)	-	(655,304)
Books	(510,025)	(92,287)	72,187	(530,125)
Total accumulated depreciation	(3,612,240)	(219,258)	72,187	(3,759,311)
Net capital assets being depreciated	2,832,985	(112,303)	-	2,720,682
Total governmental activities capital assets, Net of accumulated depreciation	$ 2,938,648	$ (112,303)	$ -	$ 2,826,345

4. Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Other liabilities					
Net OPEB liability - LRLIF	$ 29,522	$ 13,109	$ -	$ 42,631	$ -
Accumulated vacation time	15,479	35,026	39,856	10,649	10,649
Total other liabilities	45,001	48,135	39,856	53,280	10,649
Total governmental activities long-term liabilities	$ 45,001	$ 48,135	$ 39,856	$ 53,280	$ 10,649

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, 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 Annual Comprehensive Financial Report (ACFR) , which can be found at http://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

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:

	Core Fund Adjustment %	Variable Fund Adjustment %
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)
2020	1.7	21

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 $36,283 in contributions from the Library.

Contribution rates for the plan year reported as of December 31, 2021 are:

Employee Category	Employee	Employer
General (Executives and Elected Officials)	6.75%	6.75%

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

At December 31, 2021, the Library reported an asset of $200,047 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. 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, 2020, the Library's proportion was 0.00320427 percent, which was an increase of 0.00011206 percent from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the Library recognized pension expense of $20,756.

At December 31, 2021, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 289,529	$ 62,364
Changes in assumptions	4,537	-
Net differences between projected and actual earnings on pension plan investments	-	375,572
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,389	-
Employer contributions subsequent to the measurement date	36,484	-
Total	$ 331,939	$ 437,936

$36,484 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
Years ending December 31:	
2022	$ (36,307)
2023	(9,543)
2024	(67,840)
2025	(28,791)

Actuarial Assumptions

The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset):	December 31, 2020
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, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 actuarial valuation.

Long-Term Expected Return on Plan Assets

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

	Asset Allocation Percent	Long-Term Expected Nominal Rate of Return Percent	Long-Term Expected Real Rate of Return Percent
Core Fund Asset Class:			
Global Equities	50.0 %	7.2%	4.7%
Fixed Income	25.0	3.2	0.8
Inflation Sensitive Assets	16.0	2.0	(0.4)
Real Estate	8.0	5.6	3.1
Private Equity/Debt	11.0	10.2	7.6
Multi-Asset	4.0	5.8	3.3
Total Core Fund	115.0	6.6	4.1
Variable Fund Asset Class			
U.S Equities	70	6.6	4.1
International Equities	30	7.4	4.9
Total Variable Fund	100	7.1	4.6

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.4%

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 2.00percent. (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, 2020. 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 investment rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the Library's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00 percent, as well as what the Library's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
Library's proportionate share of the net pension liability (asset)	$ 190,417	$ (200,047)	$ (486,839)

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, 2021, the Library reported a payable to the pension plan $8,475 which represents contractually required contributions outstanding as of the end of the year.

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 Annual Comprehensive Annual Financial Report (ACFR), which can be found at http://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

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, 2021 are:

Coverage Type	Employer Contribution
50% Post Retirement Coverage	40% of employee contribution
25% Post Retirement Coverage	20% of employee contribution

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

Attained Age	Basic
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

Disabled members under the age of 7o receive a waiver-of-premium benefit

During the reporting period, the LRLIF recognized $154 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, 2021, the Library reported a liability of $42,631 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 20120. 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 0.00775000 percent, which was an increase of 0.00081700 percent from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the Library recognized OPEB expense of $5,390.

At December 31, 2021, the Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 2,035
Net differences between projected and actual earnings on OPEB plan investments	16,584	2,925
Changes in assumptions	621	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	4,944	2,960
Employer contributions subsequent to the measurement date	201	-
Total	$ 22,350	$ 7,920

$201 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
Years ending December 31:	
2022	$ 2,429
2023	2,362
2024	2,293
2025	2,475
2026	3,123
Thereafter	1,547

Actuarial Assumptions

The total OPEB liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2020
Measurement Date of Net OPEB Liability	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	2.12%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.25%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

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 OPEB Liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the January 1, 2020 actuarial valuation.

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.

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2020

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return %
US Credit Bonds	Barclays Credit	50%	1.47%
US Mortgages	Barclays Long Credit	50	0.82
Inflation			2.20
Long-Term Expected Rate of Return			4.25

The long-term expected rate of return and expected inflation rate remained unchanged from the prior year at 4.25 percent and 2.20 percent respectively. 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.

Single Discount Rate

A single discount rate of 2.25 percent was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.87 percent for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.74 percent as of December 31, 2019 to 2.12 percent as of December 31, 2020. 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 2.25 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 (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current rate:

	1% Decrease to Discount Rate (1.25%)	Current Discount Rate (2.25%)	1% Increase to Discount Rate (3.25%)
Library's proportionate share of the net OPEB liability	$ 57,990	$ 42,631	$ 31,015

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. 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* - an amendment of GASB Statements No. 14 and No. 8, and a supersession of GASB Statement No. 32

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

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental revenues:				
City of Mequon	$ 1,058,000	$ 1,058,000	$ 1,058,000	$ -
Village of Thiensville	110,740	110,740	110,740	-
County reimbursements	13,111	13,111	13,111	-
Fines and fees	9,000	9,000	18,418	9,418
Investment income	1,500	1,500	613	(887)
Gift and grants	-	-	66,999	66,999
Miscellaneous	10,649	10,649	8,872	(1,777)
Total revenues	1,203,000	1,203,000	1,276,753	73,753
Expenditures				
Current:				
Library service:				
Staffing	823,850	808,850	802,049	6,801
Administration	85,650	100,650	95,710	4,940
Program and collection	161,425	161,425	152,443	8,982
Building	132,075	132,075	124,363	7,712
Gifts and grants	-	-	13,543	(13,543)
Total expenditures	1,203,000	1,203,000	1,188,108	14,892
Net change in fund balance	$ -	$ -	88,645	$ 88,645
Fund Balances, Beginning			142,947	
Fund Balances, Ending			$ 231,592	

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, 2021

WRS Fiscal Year End Date (Measurement Date)	Library's Proportion of the Net Pension Asset (Liability)	Library's Proportionate Share of the Net Pension Asset (Liability)	Library's Covered Payroll	Library's Proportionate Share of the Net Pension Asset (Liability) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension 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%
12/31/20	0.00320427%	200,047	537,571	37.21%	105.26%

Schedule of Employer Contributions
Wisconsin Retirement System
Year Ended December 31, 2021

Library's Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/15	$ 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%
12/31/21	36,484	36,484	-	540,532	6.75%

Frank L. Weyenberg Library of Mequon-Thiensville

Schedule of District's Proportionate Share of the Net OPEB Liability
Local Retiree Life Insurance Fund
Year Ended December 31, 2021

LRLIF Fiscal Year End Date (Measurement Date)	District's Proportion of the Net Pension Asset (Liability)	District's Proportionate Share of the Net Pension Asset (Liability)	District's Covered Payroll	District's Proportionate Share of the Net Pension Asset (Liability) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension 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%
12/31/20	0.00775000%	(42,631)	457,000	9.33%	31.36%

Schedule of Employer Contributions
Local Retiree Life Insurance Fund
Year Ended December 31, 2021

Library's Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/18	$ 119	$ 119	$ -	$ 489,931	0.02%
12/31/19	160	160	-	513,156	0.03%
12/31/20	156	156	-	537,571	0.03%
12/31/21	201	201	-	540,532	0.04%

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, 2021

	Gifts and Grants Fund	General Fund	Total General Fund
Revenues			
Intergovernmental revenues:			
City of Mequon	$ -	$ 1,058,000	$ 1,058,000
Village of Thiensville	-	110,740	110,740
County reimbursements	-	13,111	13,111
Fines and fees	-	18,418	18,418
Investment income	-	613	613
Gift and grants	66,999	-	66,999
Miscellaneous	-	8,872	8,872
Total revenues	66,999	1,209,754	1,276,753
Expenditures			
Current:			
Library service:			
Staffing	-	802,049	802,049
Administration	-	95,710	95,710
Program and collection	-	152,443	152,443
Building	-	124,363	124,363
Gifts and grants	13,543	-	13,543
Total expenditures	13,543	1,174,565	1,188,108
Net change in fund balance	53,456	35,189	88,645
Fund Balance, Beginning	1,356	141,591	142,947
Fund Balance, Ending	$ 54,812	$ 176,780	$ 231,592