

NORTHBROOK PUBLIC LIBRARY IN-PERSON & VIRTUAL BOARD MEETING

February 18, 2021 | 7:30 p.m.

Zoom Webinar

Register to attend the meeting virtually:

https://zoom.us/webinar/register/WN_uyhb_ufqT6OAKvRTkpxDdg

After registering, you will immediately receive a confirmation email
containing joining information

Regular Monthly Meeting Agenda

- 1 Call Regular Meeting to Order – Mr. Carlos Früm
- 2 Board of Trustees Roll Call – Ms. Jennifer McGee
- 3 Consent Agenda – Mr. Carlos Früm
 - 3.1 Approval of the Agenda
 - 3.2 Approve Regular Session Minutes – January 21, 2021
 - 3.3 Cash Balances & Income Statement January 2021
 - 3.4 Approve Bills and Charges from January 2021
 - 3.5 File detailed statement of all receipts and expenditures for previous 6 months per 50 ILCS 305/1
- 4 Public Comments
 - 4.1 New Phone Application Presentation- Phil Collins, Reference Department
- 5 Staff Reports – Ms. Kate Hall
 - 5.1 Kelly Durov Introduction
 - 5.2 Reopening Plan Update
- 6 Unfinished Business
 - 6.1 RFID & Circulation Renovation Update
- 7 New Business
 - 7.1 Draft Budget FY22
 - 7.2 Auditor RFPs
- 8 Agenda Building
- 9 Adjourn

FINAL VOTE OR ACTION MAY BE TAKEN AT THE MEETING ON ANY AGENDA ITEM SUBJECT MATTER LISTED ABOVE, UNLESS THE AGENDA LINE ITEM SPECIFICALLY STATES OTHERWISE.

The Northbrook Public Library is subject to the Requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend any meetings of the Board and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of these meetings or the facilities are requested to contact Brodie Austin at 847-272-7074 promptly to allow the Northbrook Public Library to make reasonable accommodations for those persons. Hearing impaired individuals may establish TDD contact by calling 847-272-7074.

**NORTHBROOK PUBLIC LIBRARY
CASH BALANCES
1/31/2021**

		Beginning Balance	Cash Receipts	Expenditures	Ending Balance
<u>Operating</u>					
	General	6,735,001.92	70,777.51	528,852.18	6,276,927.25
	Restricted	359,720.66	157.45	2,125.00	357,753.11
	IMRF	663,884.68	879.48	31,812.15	632,952.01
	Fica	166,598.02	518.71	22,835.78	144,280.95
	Total Operating	<u>\$ 7,925,205.28</u>	<u>\$ 72,333.15</u>	<u>\$ 585,625.11</u>	<u>\$ 7,411,913.32</u>
<u>Capital Improvement</u>		\$ 5,157,278.64	\$ 650.90	\$ 87,672.29	\$ 5,070,257.25
<u>Debt Service</u>		\$ 215.25			\$ 215.25

Cash Detail	Operating	Capital Improvement	Debt Service
NB&T - Checking	127,772.11	17,657.02	10.00
PayPal	6,802.12	-	-
GSB - Money Market	226,011.87	-	-
Fifth Third - Checking/Money Market	7,046,337.44	5,049,090.35	-
US Bancorp	659.37	511.36	-
IMET	3,535.41	2,998.52	205.25
Petty Cash	795.00	-	-
Total	<u>\$ 7,411,913.32</u>	<u>\$5,070,257.25</u>	<u>\$ 215.25</u>

NB&T = Northbrook Bank & Trust

GSB = Glenview State Bank

IMET = Illinois Metropolitan Investment Fund

USB = US Bancorp

In May 2020, Northbrook Bank and Trust notified the Library that the Variable CD option that was offered was being sunsetted. The Accounts were closed and funds were rolled into the checking account for the Capital Improvement Fund and the Debt Service Fund.

Northbrook Public Library
Income Statement
1/31/21

	PY Month	CY Month	PY YTD	CY YTD	CY Budget	75%
01 - General Operating Fund						
Revenues						
Undesignated Revenue						
Property Tax Levy	\$0.00	\$13,350.59	\$7,314,966.25	\$7,303,025.11	\$7,289,188.00	100.19%
Replacement Tax	\$0.00	\$47,512.05	\$59,463.32	\$102,542.48	\$100,000.00	102.54%
Impact Fees	\$248.40	\$289.85	\$2,442.85	\$8,021.03	\$0.00	0.00%
Fines, Fees & Rentals	\$4,903.39	\$261.25	\$44,094.68	\$3,764.46	\$37,500.00	10.04%
Interest Income	\$8,950.61	\$881.90	\$114,053.10	\$13,502.51	\$50,000.00	27.01%
Other Income	\$228.24	\$1,776.08	\$11,552.05	\$17,384.73	\$100,000.00	17.38%
Total Undesignated Revenue	\$14,330.64	\$64,071.72	\$7,546,572.25	\$7,448,240.32	\$7,576,688.00	98.30%
Designated Revenue						
Gifts & Other Designated Income	\$703.69	(\$211.70)	\$89,481.78	\$146,606.01	\$100,000.00	146.61%
Designated Interest Income	\$57.43	\$19.15	\$468.58	\$216.61	\$0.00	0.00%
Total Designated Revenue	\$761.12	(\$192.55)	\$89,950.36	\$146,822.62	\$100,000.00	146.82%
Total Revenues	\$15,091.76	\$63,879.17	\$7,636,522.61	\$7,595,062.94	\$7,676,688.00	98.94%
Expenses						
Undesignated Expenses						
Materials & Services						
Books	\$51,916.21	\$51,810.91	\$658,293.99	\$641,390.11	\$923,000.00	69.49%
Audio Visual	\$41,422.29	\$42,571.50	\$550,346.56	\$582,013.59		
Videos/DVDs	\$3,944.62	\$6,205.25	\$55,131.25	\$32,436.51		
Programs	\$6,549.30	\$3,034.16	\$52,816.18	\$26,940.01		
OCLC	\$8,139.02	\$6,757.88	\$83,833.57	\$53,931.94	\$119,000.00	45.32%
CCS Shared Costs	\$5,146.09	\$5,397.30	\$20,089.55	\$19,856.63	\$21,000.00	94.56%
	\$20,366.92	\$19,714.46	\$73,754.56	\$72,721.13	\$82,000.00	88.68%
Total Materials & Services	\$85,568.24	\$83,680.55	\$835,971.67	\$787,899.81	\$1,145,000.00	68.81%
Human Resources						
General Salaries and Wages	\$301,991.89	\$295,675.02	\$2,725,051.64	\$2,719,118.15	\$3,928,756.00	69.21%
Maintenance Salaries & Wages	\$14,332.14	\$14,675.78	\$121,261.13	\$131,689.87	\$179,744.00	73.27%
Group Insurance	\$51,224.11	\$55,025.22	\$442,133.68	\$483,311.53	\$630,000.00	76.72%
Unemployment/Worker's Comp	\$357.86	\$233.28	\$18,422.03	\$18,112.06	\$27,000.00	67.08%
Staff Development	\$6,939.99	\$4,121.01	\$53,949.63	\$18,615.85	\$98,000.00	19.00%
Total Human Resources	\$374,845.99	\$369,730.31	\$3,360,818.11	\$3,370,847.46	\$4,863,500.00	69.31%

Northbrook Public Library
Income Statement
1/31/21

	PY Month	CY Month	PY YTD	CY YTD	CY Budget	75%
Operating Costs						
Photocopy	\$2,073.52	\$2,616.42	\$24,931.75	\$20,598.76	\$35,000.00	58.85%
Office & Library Supplies	\$12,553.26	\$6,220.62	\$53,729.57	\$55,491.45	\$70,000.00	79.25%
Software	\$16,248.77	\$4,342.45	\$86,134.95	\$85,487.43	\$95,000.00	89.99%
Postage	\$310.50	\$19.60	\$15,688.26	\$16,056.37	\$20,000.00	80.28%
General Insurance	\$0.00	\$0.00	\$49,162.88	\$50,734.02	\$59,000.00	85.99%
Telephone/Internet	\$6.00	\$3,245.29	\$19,689.76	\$36,989.14	\$36,000.00	102.75%
Professional Services	\$26,186.67	\$307.50	\$209,616.66	\$178,280.17	\$265,000.00	67.28%
Furniture, Equipment	\$7,800.50	\$1,898.51	\$67,046.01	\$43,775.57	\$100,000.00	43.78%
Equipment Rental & Maintenance	\$1,223.30	\$930.00	\$11,862.13	\$2,928.28	\$20,000.00	14.64%
Community Relations	\$174.48	\$225.39	\$28,388.10	\$17,137.12	\$48,000.00	35.70%
Total Operating Costs	\$66,577.00	\$19,805.78	\$566,250.07	\$507,478.31	\$748,000.00	67.84%
Maintenance						
Vehicle Expense	\$1,118.80	\$47.73	\$3,042.12	\$372.69	\$3,000.00	12.42%
Janitorial Supplies	\$4,465.81	\$2,601.73	\$30,768.21	\$28,210.44	\$45,000.00	62.69%
Utilities	\$4,879.72	\$8,992.66	\$36,326.62	\$24,051.48	\$53,000.00	45.38%
Building Repairs	\$1,372.63	\$2,395.00	\$5,729.63	\$13,345.33	\$30,000.00	44.48%
Contracted Services	\$16,784.90	\$32,098.80	\$109,603.89	\$125,360.17	\$135,000.00	92.86%
Total Maintenance	\$28,621.86	\$46,135.92	\$185,470.47	\$191,340.11	\$266,000.00	71.93%
Other Expenses						
Recruiting	\$170.00	(\$48.00)	\$128.00	\$0.00	\$500.00	0.00%
Contingency & Misc Exp	\$628.42	\$424.16	\$3,602.42	\$1,503.49	\$100,000.00	1.50%
Board Development	\$60.00	\$122.00	\$272.77	\$170.99	\$3,500.00	4.89%
Total Other Expenses	\$858.42	\$498.16	\$4,003.19	\$1,674.48	\$104,000.00	1.61%
Total Undesignated Expenses	\$556,471.51	\$519,850.72	\$4,952,513.51	\$4,859,240.17	\$7,126,500.00	68.19%
Designated Expenses						
Miscellaneous Designated Expenses	\$580.10	\$1,000.00	\$51,889.89	\$3,990.72	\$100,000.00	3.99%
Designated Materials Expense	\$0.00	\$0.00	\$5,714.79	\$1,622.52	\$0.00	0.00%
Designated Capital Expense	\$0.00	\$0.00	\$46,427.50	\$0.00	\$0.00	0.00%
Designated Program Expense	\$3,135.79	\$775.00	\$18,829.39	\$20,630.89	\$0.00	0.00%
Total Designated Expenses	\$3,715.89	\$1,775.00	\$122,861.57	\$26,244.13	\$100,000.00	26.24%
Transfers & Other Financing Uses						
Transfer to CIF	\$0.00	\$0.00	\$0.00	\$0.00	\$425,000.00	0.00%
Transfer to Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	0.00%
Total Transfers & Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00	0.00%
Total Expenses	\$560,187.40	\$521,625.72	\$5,075,375.08	\$4,885,484.30	\$7,676,500.00	63.64%
NET SURPLUS/(DEFICIT)	(\$545,095.64)	(\$457,746.55)	\$2,561,147.53	\$2,709,578.64	\$188.00	

Northbrook Public Library
Income Statement
1/31/21

	PY Month	CY Month	PY YTD	CY YTD	CY Budget	75%
02 - IMRF/FICA Fund						
Revenues						
Undesignated Revenue						
Property Tax Levy-IMRF	\$0.00	\$879.37	\$479,253.89	\$481,031.30	\$490,000.00	98.17%
Property Tax Levy FICA	\$0.00	\$518.65	\$273,859.38	\$283,710.31	\$289,000.00	98.17%
Interest Income IMRF	\$0.00	\$0.11	\$38.41	\$4.66	\$1,500.00	0.31%
Interest Income FICA	\$0.00	\$0.06	\$21.96	\$2.92	\$1,500.00	0.19%
Total Undesignated Revenue	\$0.00	\$1,398.19	\$753,173.64	\$764,749.19	\$782,000.00	97.79%
Total Revenues	\$0.00	\$1,398.19	\$753,173.64	\$764,749.19	\$782,000.00	97.79%
Expenses						
Undesignated Expenses						
Human Resources						
Employer IMRF	\$32,924.08	\$31,812.15	\$248,098.68	\$299,644.45	\$400,000.00	74.91%
Employer FICA	\$23,356.79	\$22,835.78	\$210,353.71	\$209,892.10	\$289,000.00	72.63%
Total Human Resources	\$56,280.87	\$54,647.93	\$458,452.39	\$509,536.55	\$689,000.00	73.95%
Total Undesignated Expenses	\$56,280.87	\$54,647.93	\$458,452.39	\$509,536.55	\$689,000.00	73.95%
Total Expenses	\$56,280.87	\$54,647.93	\$458,452.39	\$509,536.55	\$689,000.00	73.95%
NET SURPLUS/(DEFICIT)	(\$56,280.87)	(\$53,249.74)	\$294,721.25	\$255,212.64	\$93,000.00	

Northbrook Public Library

Income Statement

1/31/21

	PY Month	CY Month	PY YTD	CY YTD	CY Budget	75%
03 - Capital Improvements Fund						
Revenues						
Undesignated Revenue						
Interest Income	\$7,195.21	\$650.90	\$32,394.27	\$9,240.81	\$25,000.00	36.96%
Other Income	\$0.00	\$0.00	\$0.00	\$7,189.00	\$0.00	0.00%
Total Undesignated Revenue	\$7,195.21	\$650.90	\$32,394.27	\$16,429.81	\$25,000.00	65.72%
Transfers & Other Financing Sources						
Transfer from General fund	\$0.00	\$0.00	\$82,925.00	\$0.00	\$425,000.00	0.00%
Bond Proceeds	\$0.00	\$0.00	\$4,010,000.00	\$0.00	\$0.00	0.00%
Total Transfers & Other Financing Sources	\$0.00	\$0.00	\$4,092,925.00	\$0.00	\$425,000.00	0.00%
Total Revenues	\$7,195.21	\$650.90	\$4,125,319.27	\$16,429.81	\$450,000.00	3.65%
Expenses						
Undesignated Expenses						
Capital Projects & Bond Expenses						
Renovation/Repair	\$2,012.96	\$58,055.14	\$326,795.52	\$826,977.89	\$2,837,178.00	29.15%
Professional Fees	\$3,235.00	\$2,252.50	\$49,279.32	\$79,612.90	\$250,000.00	31.85%
Furniture & Equipment	\$0.00	\$27,742.59	\$57,435.03	\$257,603.33	\$250,000.00	103.04%
Total Capital & Bond Expenses	\$5,247.96	\$88,050.23	\$433,509.87	\$1,164,194.12	\$3,337,178.00	34.89%
Total Undesignated Expenses	\$5,247.96	\$88,050.23	\$433,509.87	\$1,164,194.12	\$3,337,178.00	34.89%
Total Expenses	\$5,247.96	\$88,050.23	\$433,509.87	\$1,164,194.12	\$3,337,178.00	34.89%
NET SURPLUS/(DEFICIT)	\$1,947.25	(\$87,399.33)	\$3,691,809.40	(\$1,147,764.31)	(\$2,887,178.00)	

Northbrook Public Library
Income Statement
1/31/21

05 - Debt Service Fund						
Revenues						
Undesignated Revenue						
Property Tax Levy	\$0.00	\$946.62	\$516,830.22	\$517,821.35	\$527,476.00	98.17%
Interest Income	\$0.82	\$0.11	\$157.86	\$8.66	\$500.00	1.73%
Total Undesignated Revenue	\$0.82	\$946.73	\$516,988.08	\$517,830.01	\$527,976.00	98.08%
Total Revenues	\$0.82	\$946.73	\$516,988.08	\$517,830.01	\$527,976.00	98.08%
Expenses						
Undesignated Expenses						
Capital Projects & Bond Expenses						
Interest Payments	\$0.00	\$0.00	\$269,432.64	\$405,034.05	\$264,945.00	152.87%
Principal Payments	\$0.00	\$0.00	\$258,971.00	\$354,945.00	\$262,531.00	135.20%
Total Capital & Bond Expenses	\$0.00	\$0.00	\$528,403.64	\$759,979.05	\$527,476.00	144.08%
Total Undesignated Expenses	\$0.00	\$0.00	\$528,403.64	\$759,979.05	\$527,476.00	144.08%
Transfers & Other Financing Uses						
Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Total Transfers & Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Total Expenses	\$0.00	\$0.00	\$528,403.64	\$759,979.05	\$527,976.00	143.94%
NET SURPLUS/(DEFICIT)	\$0.82	\$946.73	(\$11,415.56)	(\$242,149.04)	\$0.00	

January 2021 Financial Summary

Total General Fund revenues collected to date is \$7,448,240 budget differences include:

- 100.19% of property taxes have been collected
- Fines and Fees are less than budget due to:
 - Not accepting payments in the Library due to COVID 19
 - Not assessing overdue fines due to a change in policy
 - We have collected lost material and makerspace fees via the online payment system
- Interest Income is less than expected due to COVID 19

Total General Fund expenditures are \$4,885,484 budget differences include:

- Programming costs are less than budget due to COVID 19
- OCLC costs are greater than budget due to
 - 11 months of charges billed on a quarterly basis
 - MARC record cost for ebooks being greater than budgeted due to COVID 19
- CCS Shared Costs are greater than budget due to recording 11 months of charges billed on a quarterly basis
- Staff Development costs are less than budget due to COVID 19
- Photocopy costs are less than budget due to reduced use of equipment
- Supply costs are greater than budget due PPE purchases related to COVID 19
- Software costs are greater than budget due to annual invoicing of software
- Postage costs are greater than budget due to annual deposit being made in July
- General Insurance is paid annually and represents 10 months of expense
- Telephone is greater than budget due to booking of 12 months of Ring Central expense and expenses related to Employee Data/Phone reimbursement which were not budgeted
- Furniture, Equipment costs are less than budget due to COVID 19
- Equipment Repair & Maintenance is less than budget due to reduced use of equipment
- Community Relations is less than budget due to COVID 19
- Vehicle Expense is less than budget due to reduced use of the Trailblazer and not having major repair costs
- Janitorial Supplies is less than budget due to COVID 19
- Utilities is less than budget due to garbage service being reduced during the shutdown and only receiving 7 months of gas bills to date
- Building Repairs is less than budget due to reduction in repairs due to COVID 19

I want to highlight that the budget is allocated evenly throughout the year while actual expenditures are recorded as paid.

Northbrook Public Library
Bills, Charges and Transfers for Board of Trustee Approval
Month of January

Operating Funds

Library Claims List	\$	152,260.68
Librarian's Claims List	\$	14,866.56
Payroll	\$	296,501.93
Fica/IMRF	\$	54,647.93
ACH to IPBC	\$	67,348.01
Total Operating Funds	\$	585,625.11

Capital Improvement Fund

Claims List	\$	87,672.29
	\$	87,672.29

Debt Service Fund

Grand Total Library	\$	673,297.40
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Northbrook Public Library
Bank Register Report
Northbrook Bank & Trust General Checking

Transaction Number	Transaction Date	Reference	Payments	Description
24403	12/29/2020	VOID - LinkedIn	\$ (7,000.00)	annual payment - materials
24418	1/20/2021	BambooHR	\$6,179.33	annual payment - software
24419	1/20/2021	Emstar Inc	\$1,000.00	annual payment - professional services
24420	1/20/2021	First Bankcard	\$831.63	monthly payment - supplies
24421	1/20/2021	Linkedin Corporation	\$7,000.00	annual payment - materials
24422	1/20/2021	VSP of Illinois, NFP	\$675.08	monthly payment - group insurance - 2 months
24424	1/29/2021	Amazon	\$3,524.24	monthly payment - supplies
24425	1/29/2021	American Library Association, Membership	\$2,271.00	monthly payment - staff development
24426	1/29/2021	Baker & Taylor	\$25,522.25	monthly payment - materials
24427	1/29/2021	Baker & Taylor Entertainment	\$1,449.34	monthly payment - materials
24428	1/29/2021	Bayscan Technologies	\$1,982.91	monthly payment - supplies
24429	1/29/2021	Best Quality Cleaning	\$5,525.00	monthly payment - contracted services
24430	1/29/2021	The Book Bin	\$1,920.00	monthly payment - programming
24431	1/29/2021	Cloudbakers	\$1,580.00	annual payment - software
24432	1/29/2021	Computype, Inc.	\$748.50	monthly payment - supplies
24433	1/29/2021	Cooperative Computer Service	\$25,111.76	quarterly payment consortium & OCLC
24434	1/29/2021	Demco	\$815.40	monthly payment - supplies
24435	1/29/2021	Discovery Benefits, Inc.	\$1,685.10	monthly payment flexible spending, dedendant care and commuter benefit
24436	1/29/2021	Dornfeld Piano Tuning	\$930.00	quarterly payment - equipment rental and maintenance
24437	1/29/2021	F.E. Moran Mechanical Services	\$6,527.00	monthly payment - contracted services & annual payment - equipment rental & maintenance
24438	1/29/2021	Gale/Cengage Learning Inc.	\$780.53	monthly payment - materials
24439	1/29/2021	Garaventa USA Inc.	\$633.75	annual payment - contracted services
24440	1/29/2021	Lani Gerszonivcz	\$800.00	monthly payment - programming
24441	1/29/2021	Impact Networking LLC	\$1,019.22	quarterly payment - photocopy
24442	1/29/2021	It's Impressive LLC	\$1,281.60	annual payment - programming
24443	1/29/2021	J.D. Power and Associates	\$610.00	monthly payment - materials
24444	1/29/2021	Lakeshore Rush NFP	\$600.00	monthly payment - programming
24445	1/29/2021	Midwest Tape	\$6,898.28	monthly payment - materials
24446	1/29/2021	Northbrook Hardware	\$1,714.59	monthly payment - janitorial supplies
24447	1/29/2021	OCLC, Inc.	\$745.90	annual payment - software
24448	1/29/2021	Olsson Roofing Company, Inc.	\$900.00	bi annual payment - contracted services
24449	1/29/2021	Outsource Solutions Group, Inc.	\$17,525.45	monthly payment - professional services
24450	1/29/2021	Overdrive	\$13,834.25	monthly payment - materials
24451	1/29/2021	Snow Systems, Inc.	\$1,920.00	monthly payment - contracted services
24452	1/29/2021	Symmetry Energy Solutions, LLC	\$8,480.66	monthly payment - utilities
24453	1/29/2021	Today's Business Solutions, Inc.	\$2,496.60	annual payment - photocopy
24454	1/29/2021	Tsai Fong Books, Inc.	\$851.18	monthly payment - materials
24455	1/29/2021	Uline	\$1,075.13	monthly payment - supplies
24456	1/29/2021	Value Line Publishing LLC	\$1,050.00	monthly payment - materials
24457	1/29/2021	Wells Fargo Vender Fin Serv	\$765.00	monthly payment - photocopy

\$ 152,260.68

**Northbrook Public Library
Bank Register Report
Northbrook Bank & Trust Librarian Checking**

Transaction Number	Transaction Date	Reference	Payments
50685	11/27/2020	VOID - State of Illinois - Secretary of State	(\$48.00)
50743	1/20/2021	David Beytas	\$200.00
50744	1/29/2021	Adult Reading Round Table	\$180.00
50745	1/29/2021	Advanced Disposal	\$512.00
50746	1/29/2021	Anna Amen	\$166.44
50747	1/29/2021	American Library Association - Training	\$90.00
50748	1/29/2021	John Amundsen	\$30.00
50749	1/29/2021	Ancel Glink P.C.	\$367.50
50750	1/29/2021	Christophe Andersen	\$337.33
50751	1/29/2021	Animal Farm Music LLC	\$225.00
50752	1/29/2021	Aquatic Works LTD	\$175.00
50753	1/29/2021	Aaron Ashmann	\$60.00
50754	1/29/2021	Sarah Balog	\$20.00
50755	1/29/2021	Joyce Baran	\$30.00
50756	1/29/2021	Michael Bass	\$150.00
50757	1/29/2021	Liz Becker	\$30.00
50758	1/29/2021	Svetlana Belsky	\$450.00
50759	1/29/2021	Blackstone Publishing	\$41.60
50760	1/29/2021	Becca Born	\$30.00
50761	1/29/2021	Bryan Brugger	\$60.00
50762	1/29/2021	Nancy Buehler	\$250.00
50763	1/29/2021	Kimberly Burman	\$30.00
50764	1/29/2021	CallOne	\$369.29
50765	1/29/2021	CCH Incorporated	\$187.41
50766	1/29/2021	Sara Chase	\$30.00
50767	1/29/2021	Chicago Tribune	\$325.00
50768	1/29/2021	Cintas	\$87.12
50769	1/29/2021	Joe Cirignani	\$60.00
50770	1/29/2021	Philip Collins	\$60.00
50771	1/29/2021	Bob Couch	\$40.00
50772	1/29/2021	Barb Czechorski	\$30.00
50773	1/29/2021	Dehne Lawn & Leisure	\$22.00
50774	1/29/2021	Discovery Benefits - Simplify	\$109.50
50775	1/29/2021	Displays2Go	\$442.62
50776	1/29/2021	Cathleen Doyle	\$60.00
50777	1/29/2021	Kelly Durov	\$40.00
50778	1/29/2021	Sabina Fazlic	\$100.00
50779	1/29/2021	Anna Fillmore	\$40.00
50780	1/29/2021	Jill Franklin	\$60.00
50781	1/29/2021	Freeman Pictures, Inc.	\$150.00
50782	1/29/2021	Garvey's Office Products	\$419.40
50783	1/29/2021	Mark Gelfeld	\$200.00
50784	1/29/2021	Andrea Goese	\$40.00

Northbrook Public Library
Bank Register Report
Northbrook Bank & Trust Librarian Checking

Transaction Number	Transaction Date	Reference	Payments
50785	1/29/2021	Bridget Golembiewski	\$60.00
50786	1/29/2021	Benjamin Goluboff	\$250.00
50787	1/29/2021	Tracy Gossage	\$60.00
50788	1/29/2021	Grainger	\$384.97
50789	1/29/2021	Green America	\$20.00
50790	1/29/2021	Bryan Gutmann	\$10.00
50791	1/29/2021	Hala Haddad	\$60.00
50792	1/29/2021	Halloran & Yauch, Inc.	\$300.00
50793	1/29/2021	Caitlyn Hannon	\$40.00
50794	1/29/2021	Michael Hannon	\$40.00
50795	1/29/2021	Judy Haynes	\$60.00
50796	1/29/2021	Henrichsen's Fire & Safety Equipment Co.	\$537.60
50797	1/29/2021	Kate Henry	\$30.00
50798	1/29/2021	Brittany Hewerdine	\$60.00
50799	1/29/2021	Margo Hill	\$60.00
50800	1/29/2021	The Home Depot Credit Services	\$339.75
50801	1/29/2021	Mike Hominick	\$60.00
50802	1/29/2021	Jane Huh	\$30.00
50803	1/29/2021	Harvey Huie	\$60.00
50804	1/29/2021	Illinois Library Association	\$350.00
50805	1/29/2021	International Association of Venue Managers	\$250.00
50806	1/29/2021	J.C. Licht, Inc.	\$53.00
50807	1/29/2021	Rachel Kaplan	\$30.00
50808	1/29/2021	Anastasia Karahalios	\$30.00
50809	1/29/2021	Ann Keaton	\$60.00
50810	1/29/2021	Summer Kosuge	\$60.00
50811	1/29/2021	Limricc - UCGA	\$233.28
50812	1/29/2021	Amanda Lopez	\$60.00
50813	1/29/2021	Ron Mantegna	\$200.00
50814	1/29/2021	Amanda Margis	\$60.00
50815	1/29/2021	Barbara Mayer	\$60.00
50816	1/29/2021	Jennifer McGee	\$30.00
50817	1/29/2021	McMaster-Carr Supply Co.	\$51.58
50818	1/29/2021	Susan Merdinger	\$500.00
50819	1/29/2021	Sean Miller	\$91.29
50820	1/29/2021	Michelle Mistalski	\$30.00
50821	1/29/2021	Monoprice, Inc.	\$76.88
50822	1/29/2021	Erin Murray	\$30.00
50823	1/29/2021	Brian Nelson	\$60.00
50824	1/29/2021	New York Times	\$419.53
50825	1/29/2021	Steve Osikowicz	\$30.00
50826	1/29/2021	Bill Pekara	\$65.88
50827	1/29/2021	Mary Kay Perrenot	\$60.00

Northbrook Public Library
Bank Register Report
Northbrook Bank & Trust Librarian Checking

Transaction Number	Transaction Date	Reference	Payments
50828	1/29/2021	Pioneer Press	\$32.50
50829	1/29/2021	Printing You Can Trust	\$208.21
50830	1/29/2021	Laurie Prioletti	\$60.00
50831	1/29/2021	Diane Raucci	\$30.00
50832	1/29/2021	Reveal	\$20.00
50833	1/29/2021	Rotary Club of Northbrook	\$65.00
50834	1/29/2021	Olga Rudiak	\$300.00
50835	1/29/2021	Runco Office Supply	\$133.59
50836	1/29/2021	Steve Rustemeyer	\$60.00
50837	1/29/2021	Sarah Rustman	\$60.00
50838	1/29/2021	Mary Lynn Saks	\$30.00
50839	1/29/2021	Lori Schlernitzauer	\$60.00
50840	1/29/2021	Sara Scodius	\$60.00
50841	1/29/2021	Erin Seeger	\$60.00
50842	1/29/2021	Sally Sharda	\$30.00
50843	1/29/2021	Sheet Music Plus	\$93.34
50844	1/29/2021	Sherwin-Williams Company	\$182.73
50845	1/29/2021	Lori Siegel	\$30.00
50846	1/29/2021	Joe Skittino	\$60.00
50847	1/29/2021	Sunset Food Mart, Inc.	\$237.50
50848	1/29/2021	Sweetwater	\$65.98
50849	1/29/2021	Margaret Thomann	\$60.00
50850	1/29/2021	UPS	\$168.01
50851	1/29/2021	Linda Vering	\$60.00
50852	1/29/2021	Christine Vi	\$42.00
50853	1/29/2021	Village of Northbrook	\$450.00
50854	1/29/2021	Partick Villanueva	\$30.00
50855	1/29/2021	WEX Bank	\$47.73
50856	1/29/2021	Yvonne Wolf	\$175.00
50857	1/29/2021	Jennifer Wright	\$30.00
50858	1/29/2021	Yami Vending Inc.	\$312.00

\$14,866.56

Northbrook Public Library
Bank Register Report
Northbrook Bank & Trust Capital Improvements

Transaction Number	Transaction Date	Reference	Payments	Description
1777	1/20/2021	ASI Sign Systems	\$1,237.00	Study Room Project
1778	1/20/2021	Backstage Library Works	\$36,684.74	1st Floor Renovation Project
1779	1/20/2021	Pepper Construction Co.	\$19,912.96	1st Floor Renovation Project
1780	1/29/2021	Abt	\$2,997.00	1st Floor Renovation Project
1781	1/29/2021	Forward Space LLC	\$5,712.59	1st Floor Renovation Project
1782	1/29/2021	Library Furniture International, Inc.	\$19,033.00	1st Floor Renovation Project
1783	1/29/2021	Product Architecture + Design	\$2,095.00	1st Floor Renovation Project

\$87,672.29

NORTHBROOK PUBLIC LIBRARY
1201 Cedar Lane
Northbrook, IL 60062

CERTIFICATION

I, Jami Xu, Treasurer of the Board of Trustees of the Northbrook Public Library, do hereby certify that the attached Financial Reports and Bills & Charges for the months of July, 2020 through December 2020 are true and correct copies of the preceding six months.

In witness thereof, I have hereunto set my hand and have caused the seal of the Library to be affixed.

Treasurer

Subscribed and sworn before me on this ____ day of _____, 20____

Notary Public

Accounts Payable \$1,000 and above for the Period July 2020 through December 2020

Accurate Office Supply Co. - \$8,267.66; Added Incentives, Inc. - \$1,070.77; Advanced Disposal - \$3,323.80; Alisa Kusnitzow - \$1,125.00; Amazon - \$24,224.40; American Library Association, Membership - \$2,192.00; Ancel Glink P.C. - \$9,175.00; Ann Torralba - \$1,050.00; Aquatic Works LTD - \$1,050.00; ASI Sign Systems - \$1,377.00; Auscura - \$3,000.00; Backstage Library Works - \$18,208.66; Baker & Taylor - \$162,744.88; Baker & Taylor Entertainment - \$2,553.47; Bayscan Technologies - \$1,772.51; Best Quality Cleaning - \$35,186.11; Bibliotheca, LLC. - \$51,355.00; CallOne - \$2,203.78; Capital Glass & Architectural Metals Inc. - \$13,189.00; CCB Technology - \$12,180.00; Cintas - \$1,234.52; Cloudbakers - \$11,771.50; Comcast - \$1,070.20; Continental Resources, Inc - \$19,232.48; Cooperative Computer Service - \$54,282.52; Demco - \$1,047.62; Discovery Benefits, Inc. - \$15,194.18; Dornfeld Piano Tuning - \$1,240.00; Eagle Painting & Maintenance Co, Inc. - \$142,659.92; EBSCO Information Services - \$22,703.87; F.E. Moran Mechanical Services - \$10,950.33; F.E. Moran, Inc. - Fire Protection - North - \$14,800.00; First Bankcard - \$7,639.52; Full Compass Systems Inc. - \$1,230.57; Gale/Cengage Learning Inc. - \$7,258.00; Garaventa USA Inc. - \$1,525.00; Garvey's Office Products - \$5,590.90; GovConnection, Inc. - \$15,377.25; Grainger - \$12,681.66; Grey House Publishing - \$5,050.00; Highland Park Public Library - \$1,331.72; Illinois Library Association - \$1,986.25; Impact Networking LLC - \$1,929.52; InfoGroup Library Division - \$9,018.00; Interior Investments, LLC - \$17,817.53; It's Impressive LLC - \$3,671.00; ITsavvy LLC - \$7,295.20; Jim Gill - \$1,000.00; Jo I Gayle - \$4,025.00; Jo-Ann Stores LLC - \$1,045.00; Kanopy LLC - \$4,000.00; Lechner Services - \$1,533.62; Library Ideas LLC - \$1,008.75; Limricc - UCGA - \$1,491.16; Linkedin Corporation - \$7,000.00; LogMeln USA, Inc - \$6,600.00; Mango Languages - \$3,335.47; Mark Gelfeld - \$1,000.00; Mechanical Concepts of Illinois, Inc - \$20,107.12; Midwest Tape - \$41,957.88; Moore Landscapes, LLC - \$1,587.00; Nancy Buehler - \$1,250.00; NewsBank, Inc. - \$12,817.00; NFIP Direct Servicing Agent - \$4,596.00; Niche Academy - \$1,290.00; North American - \$3,524.50; Northbrook Hardware - \$1,645.23; Northfield Township Food Pantry - \$1,500.00; Old Town School of Folk Music - \$2,550.00; Olga Rudiak - \$2,250.00; Outsource Solutions Group, Inc. - \$126,525.01; Overdrive - \$124,082.51; Pepper Construction Co. - \$85,406.23; Product Architecture + Design - \$47,000.00; Proquest - \$18,637.45; Quality Process Counsultants, Inc. - \$1,500.00; Reaching Across Illinois Library System - \$9,650.00; Rebecca Teasdale & Assoc. LLC - \$3,000.00; Recorded Books, Inc. - \$7,847.92; Reserve Account - \$15,000.00; Ring Central Inc - \$25,674.42; Ron Mantegna - \$1,400.00; Runco Office Supply - \$2,598.33; Selden Fox, LTD - \$10,700.00; Service Building Maintenance, Inc. - \$6,370.00; Siemens Industry Inc. - \$3,975.00; Snow Systems, Inc. - \$5,760.00; Sterling Services, Inc. - \$5,473.80; Symmetry Energy Solutions, LLC - \$8,096.49; The Home Depot Credit Services - \$2,544.94; Thomson Reuters -West Payment Ctr. - \$1,889.28; T-Mobile - \$1,136.52; Tsai Fong Books, Inc. - \$1,809.02; Uline - \$10,800.79; Universal Security Corporation - \$11,698.63; Value Line Publishing LLC - \$8,100.00; Village of Northbrook Water Dept. - \$3,076.92; Vis-O-Graphic, Inc. - \$10,481.88; VSP of Illinois, NFP - \$1,679.10; Warehouse Direct - \$1,349.72; Wells Fargo Vender Fin Serv - \$4,590.00; Wiss, Janney, Elstner Associates, Inc. - \$13,682.50; Xpress Video Productions, Inc. - \$7,200.00; Zoom Video Communications Inc. - \$1,449.30;

Payroll for the Period July 2020 through December 2020

Altieri - \$11,021.14; Amen - \$52,779.00; Amundsen - \$5,104.38; Andersen - \$19,654.07; Ashmann - \$22,351.92; Austin - \$38,704.41; Balog - \$8,174.72; Baran - \$9,975.96; Beach - \$16,969.92; Becker - \$9,611.50; Born - \$11,454.80; Brugger - \$24,477.72; Burman - \$7,525.26; Carroll - \$23,689.08; Cha - \$374.49; Chase - \$9,933.04; Cirignani - \$19,449.48; Collins - \$25,860.84; Couch - \$19,099.08; Czechorski - \$8,313.05; Dhiensiri - \$1,020.87; Doyle - \$37,757.52; Duncan-McGee - \$14,718.41; Durov - \$44,684.28; Edwards - \$3,772.71; Faedtke - \$9,585.83; Farrell - \$6,356.80; Fillmore - \$29,526.48; Franklin - \$29,352.24; Goese - \$16,969.92; Golembiewski - \$24,662.64; Gossage - \$30,126.12; Grossman - \$4,793.53; Gutmann - \$6,053.20; Haddad - \$38,467.74; Hafner - \$197.11; Hall - \$69,350.04; Hannon - \$23,339.04; Hannon - \$14,698.71; Haynes - \$23,355.48; Henry - \$13,256.10; Hewerdine - \$20,067.96; Hill - \$25,208.04; Hominick - \$26,682.96; Huh - \$10,688.32; Huie - \$26,841.84; Islan - \$1,636.47; Jacob - \$411.40; Jaffery - \$11,198.72; Kaminski - \$24,656.88; Kaplan - \$6,312.20; Karahalios - \$11,056.00; Keaton - \$30,358.24; Kim - \$754.11; Kosuge - \$30,126.12; Lee, Seyoung - \$10,257.30; Lee, Sunkyung - \$2,752.25; Lopez - \$23,569.80; Malamud - \$5,427.05; Margis - \$30,438.84; Mayer, B - \$38,468.04; Mayer, S - \$10,239.01; McDonald - \$6,234.58; McGill - \$4,949.12; McKinnie - \$33,306.48; Migley - \$630.76; Miller - \$4,178.91; Miller - \$18,556.56; Mistalski - \$13,559.37; Munday - \$839.31; Murray - \$9,882.63; Napoletano - \$3,659.30; Nava - \$6,719.28; Nelson - \$19,797.12; Nguyen - \$6,937.50; Noblet - \$7,192.02; Norton - \$35,035.60; Osikowicz - \$11,307.70; Pekara - \$27,868.68; Perley - \$3,059.88; Perrenot - \$34,196.32; Prioletti - \$39,446.04; Quinlan - \$19,421.04; Raucci - \$10,548.72; Raybuck - \$21,500.04; Reid - \$13,249.33; Russotto - \$710.40; Rustemeyer - \$24,511.80; Rustman - \$26,081.76; Saks - \$6,860.53; Schlernitzauer - \$37,238.40; Schmidt - \$12,681.24; Schwartz - \$2,190.40; Scodius - \$26,081.76; Shapiro - \$858.14; Sharda - \$9,623.76; Sharma - \$7,921.95; Siegel - \$6,100.22; Siegel - \$19,803.44; Simmons - \$5,731.52; Simpson - \$9,226.70; Siwinski - \$18,717.96; Skittino - \$38,467.74; Strom - \$11,356.14; Stuart - \$3,742.35; Suarez - \$1,627.45; Talaefard - \$5,114.68; Thomann - \$38,649.24; Vering - \$25,256.04; Vi - \$7,901.31; Villanueva - \$4,630.21; Voronova - \$6,593.73; Wawer - \$8,669.16; Wolf - \$38,556.24; Wright - \$9,460.55;

DIRECTOR'S REPORT

February 2021

AGENDA ITEMS

4 Public Comments

Any public comments received in the chat will be read aloud by Kate Hall to enter them into the record for the meeting.

- 4.1 New Phone Application Presentation- Phil Collins, Reference Department
Phil will be joining the meeting to show the board the new app and its features available now for download in Google Play and the App Store by searching Northbrook Public Library

5 Staff Reports

- 5.1 Kelly Durov Introduction
Kelly Durov will introduce herself as our new Assistant Director (3/1) and share some of her background.
- 5.2 Reopening Plan Update
A memo on where we are at with reopening is included in the packet.

6 Unfinished Business

- 6.1 RFID & Circulation Renovation Update NO ACTION REQUESTED
A memo with an update is included in your packet.

7 New Business

- 7.1 Draft Budget FY22 NO ACTION REQUESTED
A memo from Anna and I detailing what is included in the FY22 budget along with the budget breakdown is included in your packet. No action is requested on this action, but we look forward to the board's feedback.
- 7.2 Auditor RFPs ACTION REQUESTED
A memo with a recommendation for a new Auditor contract and supporting RFPs is included in your packet.

Suggested motion: Motion to approve a 5-year contract with auditor Selden Fox.

BOARD NEWS

Illinois Library Association Trustee Training Workshop

Carlos and I will be presenting on Northbrook Library's response to the pandemic at a March 13 ILA Trustee Training from 10am-12pm along with other directors and trustees from around the state. If you are interested in attending, please let me know and we will get you registered.

Honoring Chad Raymond

We will have an article in March/April newsletter arriving in homes soon that shares the work Chad did in his 30 years here as director.

LIBRARY UPDATES

Programming

- **Winter Reading Club-** Winter Reading continued through January 31. 835 people participated in Winter Read: Blizzard BINGO. At least 60% of those completed 1 row of BINGO and nearly 40% filled the whole BINGO card which is excellent engagement. Having activities along with reading challenges allowed us to expand awareness of library services and offer suggestions for things people could do to enhance their time at home during the pandemic. Participants will receive prize boxes in February for their efforts:
 - 38 Baby participants
 - 334 Youth participants
 - 95 Teen participants
 - 368 adult participants
- **The Long Shadow-**Registration opened for the multi-library film screening of The Long Shadow and Q&A program on January 2nd. So far a over 400 patrons are registered for the Director Q&A on Wednesday, February 24th. This program is a collaboration with 29 other libraries as well as RAIN (Racial Awareness in the North Shore) and TiBA (Together is Better Alliance). Northbrook Library is taking the lead in implementing the program. If you would like to attend, you can [register online](#).
- **COVID Vaccination Programming-** We are partnering with the Glenview Public Library and NorthShore University Healthcare Systems to present the program COVID-19 Vaccine Information on Thursday, March 11 from 7:00-8:00pm. We will continue to look for ways to educate the community on vaccinations and other important health topics.

Patron Assistance

- Adult Book & Media Bundles will be available to patrons starting February 4. Patrons can request items be selected for them based on a specific format and topic through

a form on the library's website. Staff will then pull a curated selection of items that will be available through curbside pickup. Formats include fiction and nonfiction books, Blu-Rays and DVDs, audiobooks, and music CDs. Access the form here:

<https://www.northbrook.info/book-and-media-bundles>

- Youth Services staff curated a list of books for parents to share with young children to help with discussions of difficult, topical issues. We called this list "On the Day After" and published it after January 6, 2021 Capitol Riots on our webpage, social media, and Axis 360.
- Finals Care Packages were distributed from January 9-12. We distributed 855 total care packages over the four days, including 210 Youth Services in Glenview-Northbrook. We worked with Glenbrook North High School to promote this initiative and support the high school students of Northbrook during finals.

Behind the Scenes

- **Assistant Director-** As I already emailed the board, I am pleased to announce the current Youth Services Manager, Kelly Durov, has accepted the position of Assistant Director and will start on March 1. She will be at the meeting to introduce herself and share some of her background.
- **EDI-** The Equity, Diversity, and Inclusion committee has been working on staff training and will be offering staff different opportunities to receive training this year:
 - First quarter: Film and discussion
 - Second quarter: Speaker and discussion (part of Staff Development Day)
 - Third quarter: Webinar and discussion
 - Fourth quarter: Book discussion
- **Building Updates**
 - Maintenance staff did a major LED retrofit and ballast bypass/removal for all the 3rd floor "pineapple" lamps. They were originally installed as 400-watt metal halide lamps. In later years, we started installing spiral fluorescent lamps and disconnecting the ballasts. Now Maintenance has removed all the ballasts and direct wired all new led lamps. The new lights are 50 watts and do not require ballasts.





(old bulb)

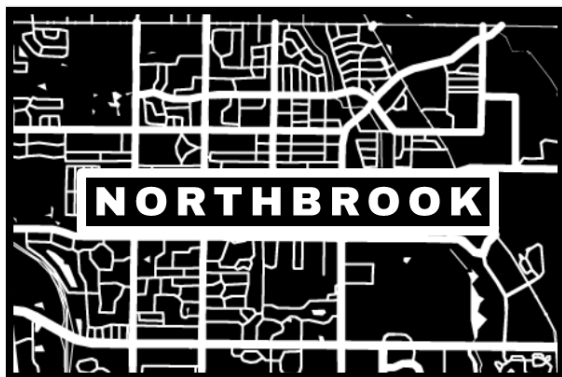
- We had significant snow in January and Maintenance ensured that everything was plowed to ensure staff working in the building could arrive safely and patrons could easily and safely access book drops and curbside pickups. Over a foot of snow was moved in under a week.
- **Personnel Updates**
 - Change in Status/Position:
 - Rachel Kaplan, part-time Program Assistant (YS) changed to Youth Services Assistant, effective January 16.
 - Terminations:
(Terminations refer to all persons leaving library employment for any reason, including resignations and retirements)
 - Alaina Stuart, part-time Shelves (CIRC) resigned effective January 18.
 - Steve Osikowicz, regular part-time Clerk (CIRC) resigned effective February 4.
 - Steve Rustemeyer, full-time Maintenance Lead, will be retiring effective April 1.

Kate Hall, Executive Director

COLLABORATORY UPDATE

Prepared by: Cathleen Doyle
January, 2021

PROJECTS



STAFFING ASSISTANCE

To help out with Covid-related staffing issues, Maker Services staff worked nearly all their in-library hours each week in Circulation: checking in items, doing the picklist, shelving, and prepping materials for curbside.

3D PRINTS

Nine items were printed.

PROGRAMS

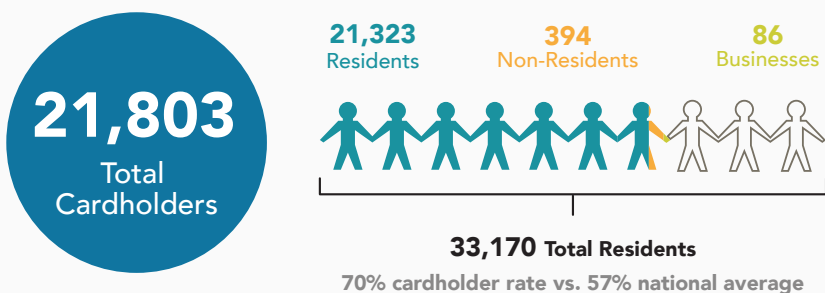
We offered 3 maker programs with 24 attendees:

- Virtual Accordion Envelope
- Virtual Makerspace Tour
- Virtual Digitizing Vinyl Records

JANUARY 2021 DATA & STATISTICS

This month we were closed to in person services, but still continued to offer curbside pickup, homebound delivery, and all of our other virtual services. All of the statistics are comparing January 2020 to January 2021 and do not reflect year to date numbers as we have done in the past.

Card Holders



Checkouts

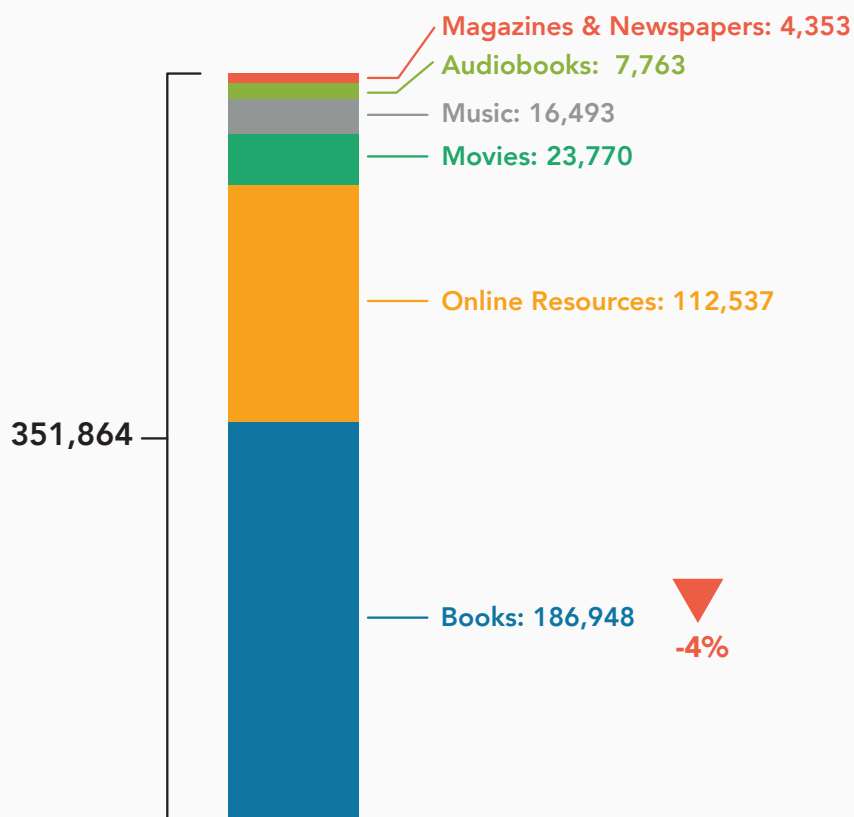
42,098

Checkouts

-13%

Books	eBooks
19,486	11,253
Audiobooks	eAudiobooks
364	3,718
Newspaper & Mags	eMags
99	1,323
Movies	eMovies
3,518	1,543
Music	eMusic
717	77

Collection



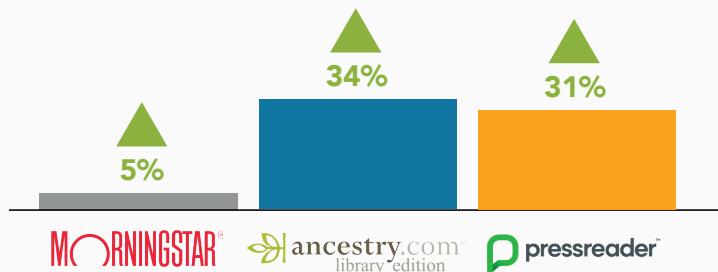
Downloadable Content

	2020	2021	
eBooks	4,759	11,253	136%
eAudiobooks	2,543	3,718	46%
eMagazines	855	1,323	55%
eVideo	643	1,543	140%
eMusic	167	77	-54%

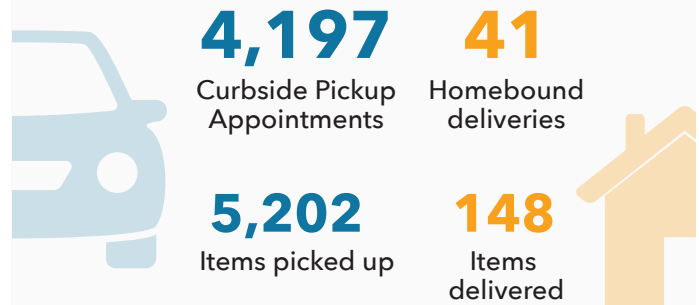
JANUARY 2021 DATA & STATISTICS

eResource Use

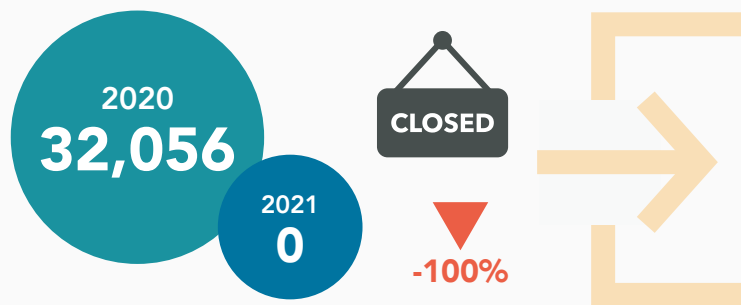
The library is helping keep patrons up to date on information.



Curbside & Delivery



Visits



Study Room Bookings

0
Study room bookings



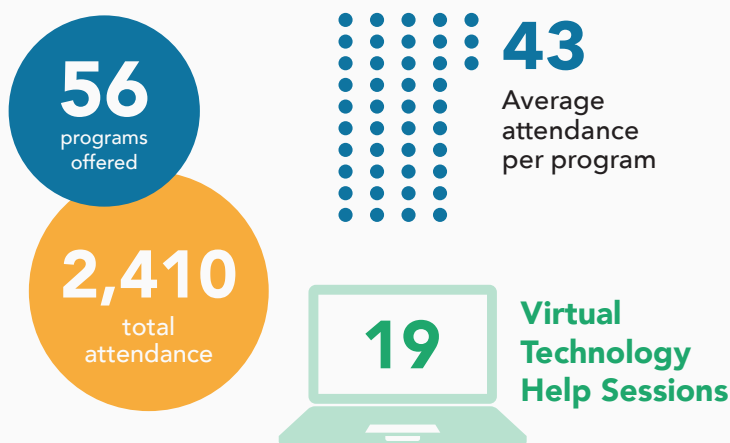
-100%



Technology



Virtual Programs



Patron Comments and Suggestions

January 2021

RECEIVED JANUARY 1, 2021

NPL has done a phenomenal job keeping us supplied with movies and music during the pandemic.

Thanks Susan. I have since purchased those Cds so I'm in good shape. If I could say, the NPL has done a phenomenal job keeping us supplied with movies and music during the pandemic. You folks have made everything so simple and easy and incredibly efficient. Thank you to yourself and all your co-workers for doing such a great job and keeping things rolling during a trying time! Happy New Year.

Comment Source: Email (In response to an answer about an item search.)

Response to Patron by Maggie Thomann on January 15, 2021:

Thank you so much for your kind feedback. We are glad to hear that you have enjoyed movies and music from the library during the pandemic. I will share this with staff as well. Please don't hesitate to let us know if you have any specific requests or ways that the library can further support you in the future.

RECEIVED JANUARY 4, 2021

YS Noon Year's Eve Event. Patron said her 5 year old loved the activity bag and wanted to let us know that our efforts are so appreciated. She also said that they never attended the in person event because big crowds were overwhelming so it was a nice option for their family.

Comment Source: Email (Email from Sara Chase who spoke with patron on the phone)

RECEIVED JANUARY 9, 2021

your listing of the programs is to long. you should list by person the program is recommended for. for instance toddlers, teens, adults. thus an adult doesn't have to go thru al the listings for toddlers and kids.

Comment Source: Email (In response to our January newsletter)

Response to Patron by Susan Wolf on January 9, 2021:

[Sent by email by Linda Vering.] Thank you for reaching out to us with your question about our News & Events email. We send this email twice a month to highlight selected programs for adult patrons. Click here to see a complete list of all of the adult virtual programs on our website.

We also send monthly emails to highlight youth and teen programs to patrons who have signed up to receive them. You are able to change your email preferences at any time by clicking the "Update Your Preferences" link at the bottom of the email.

RECEIVED JANUARY 11, 2021

I do enjoy being able to pick up my library books (it's always fun to get a bag with my name on it), but I certainly don't NEED them if it any way puts people at risk. I hope that all of your management and the village understand that.

Comment Source: Email (In an email received from a patron in January to the F&M Assistant Manager)

RECEIVED JANUARY 15, 2021

Thanks for protecting the community by keeping the library building closed. We love our library and our library staff, and can't wait until we can safely see you again--emphasis on "safely"!

Be well and hang in there. So much respect for all you are doing right now.

Comment Source: Email

Response to Patron by Susan Wolf on January 18, 2021:

Thank you so much for your feedback! This was a difficult decision to make and we appreciate your words of encouragement.

RECEIVED JANUARY 15, 2021

The Northbrook library is doing a bang up job under the stressful circumstances. I miss coming in very much and the bookshop too. But you do what you need to do. Nobody wants to get sicker. Forge ahead! See you soon.

Comment Source: Email

Response to Patron by Susan Wolf on January 18, 2021:

Thank you very much for your feedback. We are very fortunate to work in such a wonderful community and we greatly appreciate your words of encouragement!

RECEIVED JANUARY 15, 2021

Please expand your ebook library. Thanks.

Comment Source: Email

Response to Patron by Susan Wolf on January 18, 2021:

Thank you for your email. We are continually adding new titles to the Digital Library of Illinois (Overdrive/Libby). Through Libby, you can suggest specific titles that you would like us to add to the collection. If you would like more information on how to do this or if you have any particular subjects or areas you would like to see expanded, please let us know by emailing reference@northbrook.info.

Staff comments by Kate Hall on February 10, 2021:

For the board: We have significantly increased our eBook budget this year and are focusing on keeping a 3:1 ratio of holds to titles owned so patrons can get items quickly.

RECEIVED JANUARY 15, 2021

Why can't a cardholder simply enter the library and self-checkout a book? Curbside pickups require staff and entry to the library. Self-checkout does not. Just give us some days/hours where we can enter and do a 5-minute checkout.

Comment Source: Email

Response to Patron by Susan Wolf on January 18, 2021:

Thank you very much for your email. We did consider different options that would allow the public access to the building while not staffing our service desks. For the safety and security of everyone in the building, we do need to have some staff in public areas. We made the difficult decision to remain closed for the time being because we have prioritized our curbside, delivery and virtual services. When we were open during the summer, we experienced a 90% reduction in the number of people entering the building while our curbside pickup and virtual services were heavily used.

We greatly appreciate your patience as we do our best to offer the fullest service possible under these difficult circumstances.

RECEIVED JANUARY 15, 2021

Why can't the library be open if businesses are? Other government entities such as Glenbrook North high school are re-opening next week. Because of social distancing, working at the library is one of the safest environments to be in. I simply don't understand this continued lockdown!

Comment Source: Email

Response to Patron by Susan Wolf on January 15, 2021:

Thank you for your email. I understand your frustration with the library remaining closed. First of all, I want to assure you that library staff are working in the building every day in order to provide materials through our curbside pickup service and home delivery service as well as to receive and process new materials to add to our collection. We are also providing virtual services such reference, readers advisory and technology help along with virtual programs.

Recently, we have experienced a number of staff who need to quarantine and cannot work in the building, so we made the decision to remain closed so that we could continue to provide the services I mentioned above. We are prioritizing curbside pickup, homebound deliveries, and virtual services because we found that when we were open to the public this summer, many more patrons used these services than came into the building.

Please let us know if we can assist you in using curbside pickup or our virtual services.

RECEIVED JANUARY 15, 2021

At this point, I have completely given up on getting hard copies of books from the NB Public Library for my kids. It's so ridiculous that we can go into a Target or even the Book Bin, select a book off the shelf with 100 other people in the store and go buy it, yet the library can't allow a limited number of people in for a limited amount of time to select a book off the shelf and check it out. I bought my son a Kindle so that he could continue to get new reading material in a timely manner. Yet we are funding the library operations with our taxes. Seems pretty ridiculous to me.

Comment Source: Email

Response to Patron by Kelly Durov on January 15, 2021:

I certainly share your frustration and am eager for the day when we can reopen for in-person services. As I am sure you saw in our closing announcement, we are currently experiencing staffing shortages because a high number of staff members who have had to quarantine due to COVID restrictions. We have been working with available staff to provide curbside pickup and virtual services and programs.

We do have several options available to get youth materials via curbside pickup including placing holds in our online catalog via our website www.northbrook.info. We recognize this is not the same as browsing books on the shelf, which is why we also offer two services in which Youth Services Staff will make personalized suggestions. You can find both of

these on our website under FIND and then BOOKS. You can sign up for our Five Fresh Reads initiative which will allow you to receive electronic suggestions of titles that you can get in print or as ebooks. You can also fill out our Book Bundles form and staff will pick 5 books for your children based on their interests which you can pick up via curbside pickup.

If you prefer to email us (youthservices@northbrook.info) or give us a call at 847-272-4300, we are happy to talk to you or your children about books and select some titles to place on hold for curbside pickup.

Finally, because you mentioned that your son has a Kindle, please check out some of our great ebooks and downloadable audiobooks on Axis 360, Hoopla, and Libby (Overdrive). You can find links to all of those on our Download page on our website.

Again, I know this is not the same as visiting the library in person, but I hope some of these resources will help until we can see you in person again.

RECEIVED JANUARY 15, 2021

I think it's absurd that you are still closed. Anyone who works in your building is certainly out and about living their lives, going to the store, dinners, etc.. If I could get my money back for the taxes I pay on supporting the library I would.. Unreal-- your administration should be ashamed. Glenview Library is opening Monday

Comment Source: Email

Response to Patron by Kate Hall on January 18, 2021:

I understand your frustrations and am sorry we are not able to be open in the way that we and members of the community would like. We made the difficult decision to remain closed after having a significant number of staff have to be out due to quarantining in addition to an overall staff reduction of 12%. Other area libraries have experienced the same and have shut down all services until they could be fully staffed again. We did not want to do that. We feel that being able to continue to offer curbside pick-up, homebound delivery, virtual programming, and phone service is important so we moved staff from other departments to help in those areas. Unfortunately, because of the way our building is laid out, offering some of these services takes more time. Glenview is lucky to have a drive up window which greatly reduces the amount of staffing needed to provide these services which is why they are able to reopen today.

We very much want to reopen, but feel that opening and then possibly having to close again in short order due to staffing issues would be frustrating and confusing to library users. Instead we decided to hold off on reopening until we could be assured that when we reopen we would not have to close again.

I know that this is frustrating and I am sorry that we are not able to be open right now. We continue to look for ways to offer services to our residents and look forward to the day when we can reopen again to the community. If you would like to talk further, please call me at 847-272-7084.

RECEIVED JANUARY 15, 2021

I just wanted to say THANK YOU for making books available during Covid 19. I am super impressed at how smart and efficient your operations are running. Please all stay safe.

Comment Source: Email

Response to Patron by Susan Wolf on January 18, 2021:

Thank you so much for your encouraging feedback! We are very fortunate to work in such wonderful community.

RECEIVED JANUARY 15, 2021

I haven't looked so you may already be doing this but I would love to have the bin available for used batteries. I couldn't be happier with your Pickup service and use it regularly. Thank you!!

Comment Source: Email

Response to Patron by Erin McKinnie on February 8, 2021:

Hello Pamela,

My apologies for the delay in returning your message. I do have good news, which is that the battery recycling box is now in Pollak A, where Curbside Pickup is located, for patrons to drop off batteries and other recyclables.

I hope this helps! Please let me know if you have additional inquiries.

Sincerely,

Erin

RECEIVED JANUARY 15, 2021

Nice. Can anyone get a tax break? What a joke this state is!

Comment Source: Email

Response to Patron by Kate Hall on January 18, 2021:

I am sorry that you are upset that the library is not reopening right now. We have proceeded with this plan due to staffing constraints, but look forward to when we can safely reopen. I would be happy to talk with you about our plans or listen to any thoughts you have about the library. Please do not hesitate to reach out to me if you would like to speak with me directly.

RECEIVED JANUARY 16, 2021

We very much appreciate the work it takes for the library to continue providing contactless pickup. Thank you!

Comment Source: Email

Response to Patron by Susan Wolf on January 18, 2021:

Thank you very much for your feedback. Staff have been working very hard at providing curbside pickup and your appreciation means a lot to us. We are very fortunate to work in such a wonderful community.

RECEIVED JANUARY 16, 2021

Dear Northbrook Library, We appreciate being able to check out books even when you're closed. However the pick up times are not convenient for people who work. Weekend hours are typically taken and must be booked at least a week ahead of time. Weekday pick up hours are only from 9:30 to 2:30, which doesn't fit a working person's schedule. I know the Skokie library allows open pick up, so when an item is available you can pick it up at any time. That would be much more convenient. I am also concerned about the environmental impact of putting every library item in paper bags. Is that really necessary? Thank you for your consideration.

Comment Source: Email

Response to Patron by Erin McKinnie on February 8, 2021:

Hello Jennifer,

Thank you for reaching out about your experience at the Library. After reviewing feedback from you and others in the community, we have made modifications to our Curbside Pickup Service that I hope will be more accommodating and convenient.

Instead of requiring patrons to schedule an appointment, we now check out materials ahead of time and place these items in Pollak A, the same room that the Curbside Service bags were placed. Your hold notification will be sent once the item has been located, and then the following day the item is checked out to you and available in Pollak A. In addition, we have ceased using paper bags, but do have bags available for patrons who have a bigger volume of items to pick up (or perhaps if there is inclement weather), but do not have a bag.

Our hours have also been adjusted to: Sundays: 1-5 Monday-Thursday: 11-7 Friday and Saturday: 9-2

These hours provide more time for patrons to pick up their items, as well as time for staff to file checked out items in a contactless environment.

I hope this answers your question, but please do not hesitate to reach out if you have further inquiries.

Sincerely,

Erin

RECEIVED JANUARY 16, 2021

Setting up a temporary drive-thru/walk up window might make services easier while keeping them safe in the coming weeks. Thanks for keeping core services going. For many of us, the library remains a critical lifeline during this awful pandemic. Praying for everyone's health and safety...

Comment Source: Email

Response to Patron by Kate Hall on January 18, 2021:

Thanks for reaching out and for your caring concern. We continue to offer our curbside pickup and homebound delivery to residents, which many utilize. Unfortunately, due to how our building is designed, we are unable to have a drive thru/walk-up window although we have looked into that in the past. That would certainly make everything more convenient, but would require an entirely new building which we do not want to do. But we will continue to look for ways to offer services to our residents during this time. Let me know if you would like to talk further.

RECEIVED JANUARY 16, 2021

Why is there no opening date for the library to resume in-person visits? The schools are set to open next week. Chicago schools opened this past week. Chicago libraries are open at this time. I think we desperately need new leadership. Also, when & if you ever decide it is safe to reopen, will you once again be wasting money hiring a guard? You can go to home improvement, drug stores, grocery stores, & malls without them having a guard. I still have yet to figure out why we needed a guard last year. Do you really fear that the library is going to be stormed by unmasked visitors?

Comment Source: Email

Response to Patron by Kate Hall on January 18, 2021:

I understand your frustrations and am sorry we are not able to be open in the way that we and members of the community would like. We made the difficult decision to remain closed after having a significant number of staff have to be out due to quarantining in addition to an overall staff reduction of 12% since March.

We do not have a date yet for when we will reopen. We very much want to reopen, but feel that opening and then possibly having to close again in short order due to staffing issues would be frustrating and confusing to library users. Instead we decided to hold off on reopening until we could be assured that when we reopen we would not have to close again. When we do reopen, we will no longer have a guard at the entrance.

I know that this is frustrating, and I am sorry that we are not able to be open right now. We continue to look for ways to offer services to our residents and look forward to the day when we can reopen again to the community. If you would like to talk further, please call me.

RECEIVED JANUARY 18, 2021

I am very dissatisfied about the inability of the library building to be open due to staffing issues related to quarantining. Why do so many employees have to quarantine since it is already over two weeks after the holidays. What situations have they been in that require so many of them to be in quarantine? The local schools are going back into session for in-person learning with most of their staff in the buildings? It seems to me that there must be enough non-quarantining staff to open the library building for three or four hours a day at the least so that Northbrook Library taxpayers could actually browse the bookshelves.

I have used the curbside pickup but choosing books on the website is less than satisfactory for me. Many books that I selected were not interesting to me so they were never read and only wind up being returned to once again go into quarantine.

When the library was open, was it really necessary to spend money on hiring a guard to stand watch over the small number of patrons who entered the library? Is there a guard at Sunset?

Since the library has been closed so much of the time, I would hope to see that the Northbrook Public Library tax levy is substantially reduced.

Comment Source: Email

Response to Patron by Kate Hall on January 18, 2021:

I understand your frustrations and am sorry we are not able to be open in the way that we and members of the community would like. We made the difficult decision to remain closed after having a significant number of staff have to be out due to quarantining in addition to an overall staff reduction of 12% since March. The staff quarantining are having to do so for a variety of reasons:

1) they traveled out of state and have to follow Cook County Department of Public Health guidelines and quarantine for 14 days when they return. 2) they are starting to exhibit COVID symptoms and are awaiting test results. Even if they test negative, which is what most do, the Illinois Department of Public Health says that people must quarantine 14 days from the date of the test. 3) they have come in close contact with someone that tested positive for COVID and have to quarantine for 14 days. 4) we had one staff member test positive who has just come back to work this week

While the positivity rate is dropping, we are still at over 9% in the region and expect to continue to see this number of staff quarantining for another week or two.

We very much want to reopen, but feel that opening and then possibly having to close again in short order due to staffing issues would be frustrating and confusing to library users. Instead we decided to hold off on reopening until we could be assured that when we reopen we would not have to close again. We have had to reallocate staff from other departments in order to help maintain our core services like curbside pickup and homebound delivery. We do not have the capacity to be open in other departments right now. But when we do reopen, we will no longer have a security monitor at the door.

Regarding your curbside pickup comments, staff are happy to assist in helping you find books you would enjoy. You can call us at 847-272-6224 and staff will recommend books based on what you like and then place them aside for you or you can fill out our 5 Fresh Reads form (<https://www.northbrook.info/find/books/personalized-recommendations>) and we will, based on other books you like, make a list of some possible titles for you. While not the same as browsing, I hope this offers you some other opportunities to find books you can enjoy.

We continue to look for ways to offer services to our residents and look forward to the day when we can reopen to pre-pandemic levels. If you would like to talk further, please call me.

RECEIVED JANUARY 18, 2021

Your email notice is incredibly disappointing (but not surprising) considering how miserably our Governor, the State and District 27 have managed the pandemic! There is science (or data) to warrant the shutdown of our public schools! None! And, all of you have failed to acknowledge the pain and misery (to our children and parents alike) that have resulted from your Draconian lockdowns! And just so we're perfectly clear, I'm a physician who didn't hide behind some political organization like the teacher's union or some bureaucratic office and refuse to do my job during this pandemic. The continued shutdown of the Northbrook library is shameful!!

Comment Source: Email

Response to Patron by Kate Hall on January 18, 2021:

I understand your frustrations and am sorry we are not able to be open in the way that we and members of the community would like. We made the difficult decision to remain closed after having a significant number of staff have to be out due to quarantining in addition to an overall staff reduction of 12% since March.

We very much want to reopen, but feel that opening and then possibly having to close again in short order due to staffing issues would be frustrating and confusing to library users. Instead we decided to hold off on reopening until we could be assured that when we reopen we would not have to close again.

This entire year has been less than ideal and I acknowledge how hard it has been on children and parents. You have my admiration and sympathy for what you and your children have gone through in the past 10 months. We have done everything we could to still provide opportunities for interaction and engagement with parents and students, but recognize it is not the same as what we were able to do before. We continue to look for ways to offer services to our residents and look forward to the day when we can reopen to pre-pandemic levels. If you would like to talk further, please call me.

RECEIVED JANUARY 19, 2021

I am very disappointed that the library is not reopening. Your employees seem to be very careless with respect to their social lives and their need to quarantine which makes them unable to do their JOBS. My children are more careful than these employees. If there were not getting paid during quarantine, I'm sure you would find that suddenly everyone was being very careful in terms of who they are associating with and how outside of work. If these employees can't do that, I

suggest you fire them and hire new people. It amazes me that every grocery store, retail store, place of business is able to remain open except for the Northbrook Public Library. I demand that my taxes be reduced as you has provided very little to our community during this pandemic. The executive director of the library should be fired. She has failed in her leadership of our community resource!

Comment Source: Email

Response to Patron by Kate Hall on January 21, 2021:

We are disappointed we are not able to reopen right now as well. We very much want to reopen, but feel that opening and then possibly having to close again in short order due to staffing issues would be frustrating and confusing to library users. Instead we decided to hold off on reopening until we could be assured that when we reopen we would not have to close again.

In terms of staff having to quarantine due to going out and seeing lots of people, that is not the case. Staff have been very cautious and while we cannot dictate what staff do when not at work, I can tell you that our staff take safety very seriously and are following the safety guidance issued by the state and CDC. Unfortunately, due to how the virus spreads, when we saw a huge spike in the numbers in the state and our region over the holidays it was inevitable that some staff would come into contact with people that tested positive and have to quarantine. The other challenge is that we are down 12% of our overall staffing as we have not been replacing positions when people leave. So we have fewer staff available to work the hours needed.

We have continued to offer curbside service, homebound delivery, virtual programming, print on demand, take and make crafts, remote technology help, and phone service during this time to ensure people had access to the library's materials and services. While not the same level of service we were able to offer pre-pandemic, we have worked hard to provide taxpayers with access to what their money has purchased. I am sorry that you feel we have failed and hope that one day we can offer you the same level of service we offered pre-pandemic.

We continue to look for ways to offer services to our residents and look forward to the day when we can reopen to pre-pandemic levels. If you would like to talk further, please call me. A copy of this email is also shared with the board at the monthly board meeting.

RECEIVED JANUARY 19, 2021

My son loved the books you picked for him last week. He looks at them on his own, and I read them to him many times over again. We would like some new books in the next bag, up to 10, depending on what you nd. He keeps loving books about animals, vehicles, and rst-word books. Also the peek-a-boo books are a big hit. In the next pick up, perhaps you can include one or two picture books too. We have a lot at home, and he looks through them himself and generally we don't have any issues with pages being torn. I won't leave the library picture books for him to look through by himself, I'll always be with him just to be sure the pages will be safe. Some simple stories about animals (real or stuffed) with beautiful illustrations would be great! Thank you once again for providing this service for babies.

Comment Source: Email (Email to Anna Fillmore and forwarded by Kelly Durov)

Staff comments by Kelly Durov on January 22, 2021:

Anna Fillmore responded directly to this patron and thanked them for their encouraging feedback.

RECEIVED JANUARY 19, 2021

I don't understand why so much staff is required to open the building to let people get materials. The only person needed is someone to checkout books. Staffed departments isn't necessary. And can't that even be done using a machine?

The library's response to covid seems to be overkill.

Comment Source: Email

Response to Patron by Kate Hall on January 21, 2021:

If it was a matter of simply opening the doors and letting people in to grab items, we would certainly have done that as we are eager to provide the community with access to our resources. It sounds like you are a very savvy library user and do not usually need assistance from staff. However, many users that come in need assistance in locating the items, using the computers or copiers, and placing holds. We also offer study room bookings, copier/scanner use, and computer reservations when opened to the public. Our makerspace, The Collaboratory, is also open by reservation and we have to be available to people using the Collaboratory and be on hand to assist with some of the more complicated equipment.

We certainly hope that we can reopen again soon and look forward to the day when we can offer the same level of services we did prior to the start of the pandemic. I hope this helps paint a picture of what we would need in terms of staffing to reopen the building, but if you would like to talk further please do not hesitate to reach out.

RECEIVED JANUARY 26, 2021

Wondering, isn't it about time the library opens on a limited basis. I mean, let only 20 or 30 people in a time (per safe guidelines), no seating, ask people to take books and exit. Malls, Schools, of ces, healthcare of ces, many are open at reduced capacity. Why is the library completely shutdown for so many months?

Comment Source: Email

Response to Patron by Kate Hall on January 28, 2021:

I understand your frustrations and am sorry we are not able to be open in the way that we and members of the community would like. I am sorry we are not able to be open in the way that we and members of the community would like. We made the difficult decision to remain closed after having a significant number of staff have to be out due to quarantining in addition to an overall staff reduction of 12% since March. We will be reopening again on Monday, February 22, 2021.

I know that this is frustrating, and I am sorry that we are not able to be open until then. We continue to look for ways to offer services to our residents and look forward to the day when we can go back to our pre-COVID service levels. If you would like to talk further, please call me.

RECEIVED JANUARY 27, 2021

Just want you all to know how much I have enjoyed the Bingo. Now I started late but have found and found some great new things that have never tried before!! I even collected images for the MOOD item... never heard of before.. tried a great new Genealogy resource , really love Library Fire book. I would participate if you did it again with NO pandemic!!

Comment Source: Email

Response to Patron by Kelly Durov on :

I am so glad to hear you have enjoyed the activities we suggested for Winter Reading: Blizzard Bingo. We have a committee that plans our Reading Program initiatives and we all felt like this would be a good year to add some activities

to our Winter Reading program. Giving participants a chance to find new things to do while staying home was definitely one of our goals, so I am pleased to hear that worked so well for you. Summer Reading will be here before we know it (early June) but in the meantime, I hope you continue to enjoy the library's resources.

RECEIVED JANUARY 29, 2021

We miss coming to the library! We miss that feeling of it being a day when you want to load up on books at the library and just read.

We have taken advantage of curbside pick up but it is not the same--reserving the books, waiting for the email until the books are in and then trying to reserve a pick up slot after working all day at my school where I teach in person... it is just not easy, especially when wanting to keep up with my 7 year old's voracious reading habits.

I understood the need for the library to close for in person visits in the spring and again in November, December and half of January when the schools were in adaptive pause. Now that Northbrook schools and restaurants are open for in person learning and dining based on the current metrics, I am hoping the library will follow suit soon, as Glenview Library recently has. I wish we could go there but it is for Glenview residents only.

Even if you have staff who need to quarantine and even if curbside pick up remains popular, it would be great if the library could even start with being open one or two days a week for those community members who want to return to the building, as many do like myself. I know there is yet another construction project beginning soon but I am hopeful that will not push the reopening back even more.

I understand (as a teacher teaching everyday in person and my husband who is a police officer who has worked in person this entire time) that there needs to be safety and planning adjustments made in light of our new pandemic world. However, I am hopeful that the library will reopen soon. It is a missing piece of our community and I am hopeful that will change soon. Looking forward to hearing from you.

Comment Source: Email

Response to Patron by Kate Hall on January 30, 2021:

Thank you for reaching out. We miss seeing everyone as much as you miss being here and appreciate how many dedicated readers we have in our community. I certainly understand how frustrating it is for parents. I can only imagine the added stress of being a parent and a teacher. I am in awe of all the parents and educators and what you have done during this time.

We are planning to reopen soon. We are starting construction on Monday, February 1 of our Circulation Lobby renovation and wanted to get that under way before opening back up in addition to navigating the staff that have been out quarantining. We hope to be open on February 22.

In the meantime, we will be switching how we do curbside to, hopefully, make it a little easier for you and others in the community that are juggling a million things. We will have set hours that people can pick up their holds starting February 4 (M-Th 11am-7pm, F-Sa 9am-2pm, Su 1-5pm) so instead of having to schedule a pick-up, once you get a hold notification, we will check out the items to you and you can come in and pick up your items the next day. While this doesn't solve the problem of not being open, I hope it can make your life at least a little easier.

In addition, we continue to look for ways to provide more services to the community. As a teacher, I am sure you know lots of books for your son, but if you want help, we have our Youth Book Bundles. You can share what your 7 year old likes to

read and we will find and check out 5 books for them. You can do this as many times as you like. Staff are waiting and eager to find great books for kids.

Thank you for your kindness and patience. We look forward to being able to see you in person again soon. If you would like to talk further about this, please don't hesitate to let me know.

RECEIVED JANUARY 30, 2021

Why isn't our library open???

They are open in surrounding suburbs; what is Northbrook's delay?

Comment Source: Email

Response to Patron by Kate Hall on January 30, 2021:

We made the difficult decision to remain closed beyond January 19 after having a significant number of staff have to be out due to quarantining in addition to an overall staff reduction of 12% since March. We very much want to reopen, but feel that opening and then possibly having to close again in short order due to staffing issues would be frustrating and confusing to library users. Instead we decided to hold off on reopening until we could be assured that when we reopen we would not have to close again. We continue to offer curbside pick-up, homebound delivery, virtual programming, and remote phone service. We hope to be able to open within the next few weeks and appreciate your patience.

We continue to look for ways to offer services to our residents and look forward to the day when we can reopen to pre-pandemic levels. If you would like to talk further, please let me know.



Memorandum

DATE: February 12, 2021

TO: Board of Trustees

FROM: Kate Hall, Executive Director

RE: Reopening Plan Update

As I write this, Region 10 is back in Tier 4 and we are moving back to Phase 4 of our Reopening Plan. We will be reopening on Monday, February 22 with slightly different hours:

- Monday- Thursday 11am-7pm
- Friday-Saturday 9am-2pm
- Sunday 1-5pm

The new open hours will now match the curbside pick up hours to reduce confusion for patrons wanting to come to the library or pick up holds.

On February 4, we changed how we were doing curbside pick up to make it easier for patrons to pick up items and provide a longer window for pick-up. We have received positive feedback from patrons on the change. This has also allowed us to streamline workflows and though we are down seven staff members in circ due to retirements and resignations that we haven't filled, we are able to keep up with the workflow and have even incorporated some projects that were previously put on hold due to time constraints. In addition, we no longer need to have staff from other departments helping in circ to keep up with demand.

When we reopen on Monday, February 22, we will continue to offer the services we have provided while closed:

- Curbside pickup
- Youth Book bundles
- Take & Make Craft Kits
- Virtual programs

- Printing and Tax Form Pick up
- 3D printing

Our in-person services will continue with these services that we offered when last open in November:

- Collaboratory use by appointment
- Computer and study room bookings
- Express internet station
- Browsing adult fiction, non-fiction, and multimedia

We are making the following changes and additions:

- Creating Adult Book & Media Bundles for patrons
- Youth Services will now be browsable, making everything but newspapers browsable by patrons
- Self-Checkout stations located in the Lobby, Youth Services, Reference, and Fiction & Media
- Tables with one chair at each that patrons may use for up to an hour located throughout the building

We are working on additional staff training to get staff ready for the reopening and continue to follow the latest guidance from the CDC and IDPH.

Regarding vaccinations, Cook County has officially announced that library workers are not considered part of 1b, but are still talking about whether staff are open to 1c. Staff that are over 65 have been encouraged to register in their home county to get vaccinated, but as you may be aware, there are significant delays in vaccination distribution and we have not had any staff report getting vaccinated as of yet.

I continue to try and advocate for our frontline library workers to receive vaccines and have a few things that might end up yielding results, but nothing definitive yet. This continues to be a large area of focus for me right now as we are about to reopen and so staff will be in direct contact (not literally luckily) with patrons again.

And to end on a happier note, we just received \$5,000 for the Cook County CAREA Act grant we applied for to cover PPE costs last fall.

I look forward to answering any questions the board has.

Memorandum

DATE: 2/11/2021

TO: Board of Trustees

FROM: Kate Hall & Anna Amen

RE: RFID & Circulation Renovation Project Update

Construction

Construction began on February 1 after a safety training for all subs the week before. The sub-contractors are hard at work and have finished the demoing and are now getting ready to rough in the couple of walls we will be adding for offices. Construction is slated to be finished at the beginning of May and we will then be moving circ back downstairs and reopening the space in June. If any board member would like to come and see the site, please let me know and we will arrange a time.

Circulation Desk Area



Circ Workroom

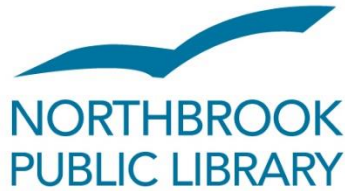


Hallway leading to staff lounge (IT office on right)



RFID

We are now focusing on tagging items that were checked out previously and still need to be tagged. As a result of this project, we are able to do a collection inventory which hasn't been done in several decades according to our records. We will be able to ensure our database is as accurate as possible once the inventory is complete.



Memorandum

DATE: 2.12.21
TO: Trustees
FROM: Anna Amen & Kate Hall
RE: 2022 Draft Budget

Attached is a draft budget for fiscal year 2022 for your review. During the Levy process the board voted to keep the operating levy flat due to the existing social and economic conditions from the pandemic.

Budgeted revenues and expenditures were determined by assessing the following information

- Prior years revenue data
 - With the implementation of Fine Free Policy and COVID 19, the amount collected for fines, fees & rentals has decreased for budgetary purposes.
- Prior years spending data
- Strategic plan initiatives
 - Equity, Diversity & Inclusion (EDI)
 - Funds have been allocated to continue our work on this initiative and include funding for community based programming and staff training.
 - Personnel
 - Funds have been allocated to complete a salary benchmarking analysis to retain employees and ensure competitive compensation.
- Facility plan
 - Included in this year's facility plan (full plan available in the board portal), we are focusing on the following building projects:
 - Corrugated Metal Panels
 - Security Cameras
 - Alarm System
 - Access Control System
 - Fiction & Media Staff Space (part of master plan)

- Boilers
 - Pollak Room Lighting
 - HVAC Automation System Upgrade
- Salaries & Wages
 - The budgeted amount is less than FY21 budget due to open positions not being filled until the 2nd quarter of FY22, with a few exceptions (assistant director, youth services manager, full-time maintenance worker).
 - A 2% cost of living adjustment has been included in the line to ensure we are keeping up with inflation. In the past we have also done merit-based increases, but are foregoing those this year due to the pandemic and flat operating budget.
- Department budget requests
 - Materials
 - Due to a shift in community usage of materials during the pandemic, we have allocated additional funds to increase spending in electronic resources.
 - We have allocated funds for the creation of a Popular Materials Collection in the lobby that was planned as part of the Circulation Renovation.
 - Staff Development
 - While we encourage staff to complete training, we have reduced the budget due to the pandemic and do not expect staff to be traveling out of state in FY22. Training conducted virtually is less expensive than in person training as we do not have to pay for travel, meals, or lodging.
 - Software
 - Funds have been allocated to new software to assist in offering virtual programming due to the pandemic and our expectation that we will continue virtual programming after we return to in person programming.
 - Insurance (Group and General)
 - Includes for a 5% increase for Medical, Dentals, Vision and Life
 - Includes a 6.7% increase for General, Umbrella, Auto, Crime, Cyber, Director & Officer and Flood
 - Telephone
 - Funds allocated to reimburse staff for personal use of equipment and data usage while working from during the pandemic as required by state law.
 - Equipment Rental and Maintenance
 - Funds have been allocated to maintain the new RFID, Self Checkout and Automated Handling system installed during the Circulation Renovation project.

The Budget will be presented again in March for final approval.

Northbrook Public Library
General Fund
FY2022 Budget

Explanation		FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Budget
Revenues							
Undesignated Revenue							
Property Tax Levy		6,328,983	6,994,294	7,252,236	7,439,188	7,439,188	7,439,188
Uncollectible Levy					(150,000)	(150,000)	(150,000)
Property Tax Abatement							
Replacement Tax		134,227	121,389	159,814	100,000	125,000	125,000
Impact Fees		5,564	4,852				
Fines, Fees & Rentals		104,951	57,637	111,093	37,500	10,000	25,000
Video/DVD rental		0	0				
Interest Income		43,496	127,188	127,926	50,000	20,000	25,000
Loss on Investment		6,318	(1,495)	2,841			
Other Income		4,959	4,771	16,933	100,000	20,000	100,000
Total Undesignated Revenue		6,628,498	7,308,636	7,670,843	7,576,688	7,464,188	7,564,188
Designated Revenue							
Gifts & Other Designated Income		70,150	90,856	97,923	100,000	158,439	100,000
Designated Interest Income		316	449				
Total Designated Revenue		70,466	91,305	97,923	100,000	158,439	100,000
Total Revenues		6,698,964	7,399,941	7,768,766	7,676,688	7,622,627	7,664,188
PERSONAL SERVICES							
Salaries and Wages	2% increase (salary adjustment)	3,382,529	3,489,313	3,637,891	3,928,756	3,782,261	3,869,725
Maintenance Salaries/Wages		149,823	155,715	165,952	179,744	175,665	168,975
Total Personal Services		\$ 3,532,352	\$ 3,645,028	\$ 3,803,843	\$ 4,108,500	\$ 3,957,926	\$ 4,038,700
FRINGE BENEFITS							
Group Insurance	Medical, Dental, Vison, Life	452,874	496,171	595,621	630,000	642,429	695,000
Unemployment/Worker's Comp		30,751	36,051	25,820	27,000	27,000	27,000
Staff Development & Incentives	Staff membership, Conferences, Mileage, Anniversary Gifts, Staff Day, Staff Appreciation Party, Staff Morale, Recognition & Acknowledgement, Tuition Reimbursement	52,431	62,958	73,320	98,000	60,500	70,000
Total Fringe Benefits		\$ 536,056	\$ 595,180	\$ 694,761	\$ 755,000	\$ 729,929	\$ 792,000

Northbrook Public Library
General Fund
FY2022 Budget

Explanation		FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Budget
COMMODITIES							
Materials	Books, Ebooks, Periodicals, My Media Mall, AXIS 360 , Databases, Audio Books, Movies in all formats, Music in all formats	848,148	859,746	875,000	923,000	923,000	949,000
Programs	MultiMedia, Reader Services, Reference, Young Adult, Youth Services, Digital Services, Library Wide	123,211	117,050	102,750	119,000	75,000	117,000
Office & Library Supplies	Supplies less than \$500	67,569	56,556	65,283	70,000	74,000	70,000
Software	Adobe, Antivirus, Bamboo, Basecamp, Blackbaud, Communico, Deep Freeze, Firewall, Getty, Gmail, LastPass, Microsoft, Remote Printing, ReadSquared, Server Software, StackMap, Titlesource, Website Hosting	60,470	73,712	94,023	95,000	95,000	103,000
Postage		24,385	15,604	15,876	20,000	17,000	20,000
Community Relations	Promotional items, Float, Newsletters, Email marketing, Northbrook Chamber, Rotary, Social Media, Volunteer Program	38,336	48,079	36,642	48,000	30,000	44,000
Janitorial Supplies	Supplies, Paper, Chemicals, Uniforms, Rugs, Paint, Filters, Landscaping	36,995	45,771	43,742	45,000	45,000	45,000
Total Commodities		\$ 1,199,114	\$ 1,216,518	\$ 1,233,316	\$ 1,320,000	\$ 1,259,000	\$ 1,348,000

Northbrook Public Library
General Fund
FY2022 Budget

Explanation		FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Budget
CONTRACTUAL SERVICES							
OCLC		18,069	23,902	24,537	21,000	22,000	22,000
CCS Shared Costs		74,338	75,923	81,544	82,000	80,000	80,000
Photocopy	Copy machine lease payment and click charges, My PC, Papercut, SimpleScan, Coin op lease payment, printer maintenance	49,379	51,100	30,467	35,000	35,000	37,500
General Insurance	General liability, Auto, Umbrella, D&O, Cyber, Flood	61,689	53,216	55,880	59,000	59,000	63,000
Telephone & Internet	Phone lines, Fiber optic cable, Internet	13,906	14,878	29,995	36,000	39,500	43,000
Professional Services	Attorney, Auditor, Human Resource Advisor, Independent Contractor	219,670	231,878	246,929	265,000	265,000	275,000
Equipment Rental/Maintenance	Piano, Laminator, Microfilm readers, Postage machine, Phone system, Binding, Auditorium equipment, Collaboratory equipment	35,969	14,854	14,967	20,000	20,000	42,000
Vehicle Expense		802	620	3,093	3,000	500	3,000
Utilities	Gas, Water, Garbage	52,829	60,720	54,364	53,000	53,000	54,000
Building Repairs	HVAC, Elevator, Plumbing, Electrical, Parking stops, Sprinklers, Parking lot repairs, Curtain Wall	15,384	24,019	14,728	30,000	30,000	30,000

Northbrook Public Library
General Fund
FY2022 Budget

Explanation		FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Forecast	FY22 Budget
Contracted Services	Alarm, Backflow Service, Elevator, Cleaning, Snow removal, Carpet cleaning, HVAC, Sprinkler, Indoor landscaping, Sliding door, Roof, Window washing, Fish tank maintenance	104,743	116,658	130,263	135,000	135,000	135,000
Recruiting		400	388	118	500	100	500
Total Contractual Services		\$ 647,178	\$ 668,156	\$ 686,885	\$ 739,500	\$ 739,100	\$ 785,000
CAPITAL OUTLAY							
Furniture and Equipment	Items greater than \$500	150,514	81,704	89,195	100,000	65,000	50,000
Total Capital Outlay		\$ 150,514	\$ 81,704	\$ 89,195	\$ 100,000	\$ 65,000	\$ 50,000
OTHER							
Contingency & Misc Exp		4,634	4,374	4,282	100,000	10,000	100,000
Board Development		762	754	395	3,500	500	0
Total Other		\$ 5,396	\$ 5,128	\$ 4,677	\$ 103,500	\$ 10,500	\$ 100,000
Total Expenses Before Gifts & Transfers		\$ 6,070,610	\$ 6,211,714	\$ 6,512,677	\$ 7,126,500	\$ 6,761,455	\$ 7,113,700
DESIGNATED EXPENSES		\$ 135,377	\$ 63,303	\$ 44,036	\$ 100,000	\$ 75,000	\$ 100,000
TRANSFERS							
Debt Service Transfer		\$ 23,092	\$ 9,095	\$ 15,785	\$ 25,000	\$ 245,000	\$ 25,000
Capital Improvements Transfer		\$ 469,000	\$ 1,115,000	\$ 730,925	\$ 425,000	\$ 425,000	\$ 425,000
Total Transfers		\$ 492,092	\$ 1,124,095	\$ 746,710	\$ 450,000	\$ 670,000	\$ 450,000
Total Expenses		\$ 6,698,079	\$ 7,399,112	\$ 7,303,423	\$ 7,676,500	\$ 7,506,455	\$ 7,663,700
NET SURPLUS/(DEFICIT)		\$ 885	\$ 829	\$ 465,343	\$ 188	\$ 116,172	\$ 488

Northbrook Public Library
IMRF/FICA Fund
FY2022 Budget

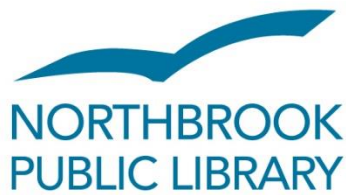
	Explanation	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Forecast	FY 2022 Budget
Revenues							
Undesignated Revenue							
Property Tax Levy-IMRF		\$463,921	\$481,271	\$470,393	\$490,000	\$480,152	\$400,000
Property Tax Levy FICA & Medicare		\$263,702	\$275,012	\$276,262	\$289,000	\$283,192	\$289,000
Interest Income IMRF		\$2,087	\$7,028	\$9,371	\$1,500	\$50	\$50
Interest Income FICA & Medicare		\$1,115	\$2,975	\$3,073	\$1,500	\$50	\$50
Total Undesignated Revenue		\$730,824	\$766,286	\$759,099	\$782,000	\$763,444	\$689,100
Total Revenues		\$730,824	\$766,286	\$759,099	\$782,000	\$763,444	\$689,100
Expenses							
Undesignated Expenses							
Human Resources							
Employer IMRF	IMRF Rate - 11.39%	\$357,325	\$351,547	\$349,333	\$400,000	\$401,748	\$425,000
Employer FICA & Medicare	FICA Rate - 6.2% & Medicare Rate - 1.45%	\$262,363	\$269,780	\$281,148	\$289,000	\$280,584	\$289,000
Total Human Resources		\$619,688	\$621,326	\$630,481	\$689,000	\$682,332	\$714,000
Total Undesignated Expenses		\$619,688	\$621,326	\$630,481	\$689,000	\$682,332	\$714,000
Total Expenses		\$619,688	\$621,326	\$630,481	\$689,000	\$682,332	\$714,000
NET SURPLUS/(DEFICIT)		\$111,136	\$144,960	\$128,618	\$93,000	\$81,112	(\$24,900)

Northbrook Public Library
Capital Improvements Fund
FY2022 Budget

	Explanation	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Forecast	FY 2022 Budget
Capital Improvements Fund							
Revenues							
Undesignated Revenue							
Interest Income		\$3,061	\$4,351	\$48,796	\$25,000	\$10,000	\$10,000
Other Income		\$37,443				\$7,189	
Total Undesignated Revenue		\$40,504	\$4,351	\$48,796	\$25,000	\$17,189	\$10,000
Transfers & Other Financing Sources							
Transfer from General fund		\$469,000	\$1,115,000	\$730,925	\$425,000	\$425,000	\$425,000
Bond Proceeds				\$3,825,000			
Bond Premium				\$250,418			
Insurance Proceeds		\$5,180					
Other							
Total Transfers & Other Financing Sources		\$474,180	\$1,115,000	\$4,806,343	\$425,000	\$425,000	\$425,000
Total Revenues							
		\$514,684	\$1,119,351	\$4,855,139	\$450,000	\$442,189	\$435,000
Expenses							
Undesignated Expenses							
Capital Projects & Bond Expenses							
Renovation/Repair		\$458,549	\$311,659	\$606,306	\$2,837,178	\$2,837,178	\$908,000
Professional Fees		\$41,784	\$63,259	\$152,422	\$250,000	\$250,000	\$75,000
Furniture & Equipment			\$6,136	\$69,247	\$250,000	\$250,000	\$40,000
Miscellaneous		\$66	\$248				
Total Capital & Bond Expenses		\$500,399	\$381,302	\$827,975	\$3,337,178	\$3,337,178	\$1,023,000
Total Undesignated Expenses							
		\$500,399	\$381,302	\$827,975	\$3,337,178	\$3,337,178	\$1,023,000
Total Expenses							
		\$500,399	\$381,302	\$827,975	\$3,337,178	\$3,337,178	\$1,023,000
NET SURPLUS/(DEFICIT)							
		\$14,285	\$738,049	\$4,027,164	(\$2,887,178)	(\$2,894,989)	(\$588,000)

Northbrook Public Library
Debt Service Fund
FY2022 Budget

	Explanation	FY 2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY 2021 Forecast	FY2022 Budget
Revenues							
Undesignated Revenue							
Property Tax Levy		\$992,802	\$518,856	\$512,398	\$527,476	\$516,875	\$758,249
Interest Income		\$554	\$272	\$221	\$500	\$9	
Loss on Investment		\$367	(\$86)	\$165			
Total Undesignated Revenue		\$993,723	\$519,042	\$512,784	\$527,976	\$516,883	\$758,249
Transfers & Other Financing Sources							
Transfer from General fund		\$23,092	\$9,095	\$15,620		\$243,096	
Total Transfers & Other Financing Sources		\$23,092	\$9,095	\$15,620		\$243,096	\$0
Total Revenues		\$1,016,815	\$528,137	\$528,404	\$527,976	\$759,979	\$758,249
Expenses							
Undesignated Expenses							
Capital Projects & Bond Expenses							
Interest Payments		\$290,352	\$276,061	\$258,971	\$264,945	\$405,034	\$376,077
Principal Payments		\$726,068	\$252,076	\$269,433	\$262,531	\$354,945	\$382,172
Total Capital & Bond Expenses		\$1,016,420	\$528,137	\$528,404	\$527,476	\$759,979	\$758,249
Total Undesignated Expenses		\$1,016,420	\$528,137	\$528,404	\$527,476	\$759,979	\$758,249
Transfers & Other Financing Uses							
Other Financing Uses					\$500		
Total Transfers & Other Financing Uses					\$500	\$0	\$0
Total Expenses		\$1,016,420	\$528,137	\$528,404	\$527,976	\$759,979	\$758,249
NET SURPLUS/(DEFICIT)		\$395	\$0	\$0	\$0	\$0	\$0



Memorandum

DATE: 2.8.21
TO: Trustees
FROM: Anna Amen & Kate Hall
RE: Auditor Selection

The five year audit services contract ended with the audit of April 2020.

In December 2020, we requested proposals for audit services from 5 accounting firms. Below is a summary of the responses

Firm Name	Response Received	Fee for FY2021	5 Year Fee Total
Baker Tilly Virchow Krause, LLP	No		
Eder, Casella & Co	Yes	\$13,000	\$70,150
McClure Inserra & Company	Yes	\$14,900	\$77,600
Miller Cooper	No		
Selden Fox, LTD	Yes	\$11,000	\$56,750

After reviewing the proposals, we are recommending that we contract with Selden Fox.

Quality Audit Services
For
Northbrook Public Library District

Partner Contact:
Kevin Smith, CPA
ksmith@edercasella.com
815-331-8122 <https://edercasella.com>

5400 West Elm Street - Suite 203 - McHenry, IL 60050
760 West Main Street - Suite 100 - Barrington, IL 60010
6071 Washington Street - Unit B - Gurnee, IL 60031

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TRANSMITTAL LETTER

January 15, 2021

Ms. Anna Amen
Finance & Operations Manager
Northbrook Public Library District
1201 Cedar Lane
Northbrook, IL 60062

Ms. Amen:

Eder, Casella & Co. is pleased to submit our proposal to provide professional auditing services for the Northbrook Public Library District for the fiscal years ending April 30, 2021, 2022, 2023, 2024, and 2025. We are confident that our firm has the qualifications and expertise necessary to not only meet, but exceed your expectations.

Our firm believes that our extensive experience performing audits for Illinois library districts makes us the ideal candidate for this engagement. Your audit team will be hand-picked from our well-qualified staff and tailored to fit your specific needs. Unlike many firms, all of our professional staff that supervise the governmental audits are CPAs and have an average of eight years of governmental auditing/accounting experience.

Eder, Casella & Co. strives to provide the highest level of client satisfaction. The firm size allows us to provide the expertise of a larger firm but the personal service of a small firm. The firm's goal is to provide exceptional and timely service.

Enclosed is information about our firm, an explanation of the scope of the engagement, and references that can elaborate on our performance and service. We look forward to establishing a professional relationship with you and appreciate the opportunity to submit this proposal, which will remain firm and irrevocable for 60 days.

We welcome any questions you may have, so please don't hesitate to contact us should you have any questions. You can connect with me directly via email at ksmith@edercasella.com or by phone at 815-331-8122.

Sincerely,



Kevin Smith, CPA
Partner



YOUR NEEDS AND OUR SOLUTIONS

Northbrook Public Library District needs an audit and consulting firm that listens and can deliver. The following shows you, at a high level, how we plan to address your current and future needs.

YOUR NEEDS

Quality and timely service throughout the year

OUR SOLUTIONS

We will meet the deadlines you have set. We are available for questions throughout the year and will provide timely responses.

Service by highly qualified professionals

Our governmental audit managers have an average of 8 years of experience with governments.

Proven experience serving local governments and library districts

Experience with local governments and library districts of all sizes. Other services to local governments include fixed asset tracking, special projects, and grant specific audits.

PROFILE OF THE FIRM

Firm

Eder, Casella & Co. is a certified public accounting firm located in McHenry, Barrington, and Gurnee, Illinois. Founded in 1989, we have grown to become one of the largest accounting firms in McHenry County and have expanded our offices in order to provide that same exceptional service to Barrington, Gurnee, and their surrounding areas. We specialize in services to state and local governmental units, small businesses, and individuals. Eder, Casella & Co. provides a broad range of services including auditing, accounting, tax, payroll, IT services, and other management and advisory services.

Our firm provides services to over 90 governmental organizations, including villages, townships, cities, libraries, fire protection districts, school districts, special education districts, vocational systems, and other special taxing districts. The firm is also a member of the American Institute of Certified Public Accountants (AICPA) Governmental Audit Quality Center which promotes the importance of quality governmental audits and the value of such audits.

License

Eder, Casella & Co. is licensed to practice public accounting under registration number 066-005142. All key members of your audit team will be registered/licensed public accountants in the State of Illinois. All partners are licensed to practice in the State of Illinois.

Peer Review

Eder, Casella & Co. has an independent quality control review performed every three years. The most recent review report is dated January 30, 2019. The review indicated that the system of quality control was suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects, except for a deficiency related to incomplete workpaper documentation related to risk assessment and single audit testing (which was addressed by the firm immediately following the review). A copy of this report is enclosed. The peer examination included a review of our governmental engagements and our Uniform Guidance single audits.

State and Federal Review

Our firm or its partners have not been subject to any suspension, debarment, or disciplinary action with state regulatory bodies or professional organizations during the past three years or during the current year. In addition, the firm has not had any federal or state desk reviews or field reviews in the past three years or during the current year. Finally, the firm has not been involved in any litigation over the past three years or during the current year related to the quality of audit work or pricing of auditing services rendered.

PROFILE OF THE FIRM, CONTINUED

Independence

Eder, Casella & Co., its partners, and staff are independent of **Northbrook Public Library District** as defined by generally accepted auditing standards, and by the United States General Accounting Office's *Government Auditing Standards*.

We have no knowledge of business, investment, or family relationships with **Northbrook Public Library District**, its agencies, officials, or other employees and personnel of our firm that would impair our independence.

Technology

Eder Casella & Co. completes all audits within a paperless environment. We utilize the latest software products to conduct a thorough risk assessment; develop audit testing customized to **Northbrook Public Library District**; analytically review all accounts through comparisons and ratios; and generate financial statements that comply with all accounting standards. We also review the computer systems used by **Northbrook Public Library District** for various aspects of accounting.



SUMMARY OF THE FIRM'S QUALIFICATIONS

Firm

Eder, Casella & Co. is staffed with eighteen certified public accountants, twenty-one accountants and twelve support staff. The professional staff includes five partners, twelve managers, six supervisors/senior accountants, and sixteen staff accountants. Specifically, our governmental audit team consists of sixteen certified public accountants.

The auditors assigned to every engagement are supervised by one of our firm's partners. Each audit will be conducted by a manager and will include a sufficient number of senior or staff accountants to complete the engagement in as efficient and accurate a manner as possible.

Partners

All of the partners at Eder, Casella & Co. are members of the American Institute of Certified Public Accountants and the Illinois CPA Society. Our firm is also involved in the following organizations and committees:

Illinois CPA Society Governmental Report Review Committee

The responsibility of the Committee is to review audit reports of local and state governmental units, including school districts, fire protection districts, villages, and townships, which are prepared by auditing firms. The Program is one of the Society's self-regulatory activities to help practitioners improve governmental financial statements by encouraging compliance with generally accepted accounting principles by preparers of governmental financial statements and adherence to generally accepted auditing standards by auditors.

Illinois Association of School Business Officials (IASBO)

IASBO is devoted to the school business management profession. The mission is to provide the members and stakeholders with a comprehensive range of professional development activities, services and advocacy through networking and participation.

Government Finance Officers Association's (GFOA) Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting (CAFR) Program.

The GFOA certificate program has been promoting the preparation of high quality comprehensive annual financial reports prepared using generally accepted accounting principles since 1945. The Committee, along with GFOA staff members, are responsible for reviewing the reports submitted to the CAFR program.



Team for Northbrook Public Library District's audit

To your benefit, we strive to keep a level of continuity of staff with each client. As such, the partner assigned to your audit will remain assigned to **Northbrook Public Library District** for a minimum of five years, but can be rotated at the request of the Board. Also, the lead auditor will remain assigned to **Northbrook Public Library District** for three to five years. While the lead auditor may rotate after that period, the former lead auditor will work with the new lead auditor to ensure a smooth transition for you and your staff. Unlike many firms, our firm has a very low rate of staff turnover and so our lead auditors typically remain on audits for the full five years.

The following staff will be assigned to the audit:

Kevin Smith, CPA - Partner

Chase Blazier - Manager

The resumes for Kevin and Chase are attached starting on page 15.



CURRENT CLIENT REFERENCES

Our team here at Eder, Casella & Co. is committed to excellence and providing our clients with superior service. We currently provide a range of services to over 90 governmental organizations including townships, villages, cities, libraries, fire protection districts, and school districts, to name a few. We are happy to provide this list containing a few of our current local government clients. We encourage you to connect with these organizations to get their perspective on the value our services have provided to them through the years.

Warren-Newport Public Library District

- 3 years of service
- Doug Wideburg, Business Manager
- (847) 244-5150

Antioch Public Library District

- 10+ years of service
- Jennifer Drinka, Library Director
- (847) 395-0874

Johnsburg Public Library District

- 10+ years of service
- Beth Ryan, Library Director
- (815) 344-0077

SERVICES TO BE PROVIDED

Planning and Internal Control Evaluation

Our audit process will begin by meeting with management and appropriate personnel to develop a custom audit approach for **Northbrook Public Library District**. In order to understand the uniqueness of your accounting system and internal control structure, we will discuss operations and accounting practices, and perform a risk assessment that will help determine our sampling size and substantive tests needed. At this time, we will also establish an audit timeline and provide a schedule of information we will need from you in order to begin our next phase.

Fieldwork

Once our planning and internal control evaluation is complete and approved by the engagement team partner, our fieldwork will commence. Your audit team will begin by testing the internal controls as determined by our risk assessment. Each audit area will be assessed for various types of risk and based on the results of the above procedures and risk assessment, the testing for each audit area will be determined. In addition, audit sampling may be performed with regards to cash disbursements, cash receipts, and payroll. Minutes of Board of Trustees meetings will also be reviewed and interviews on fraud will be completed during this segment of the audit. At the closing stages of our fieldwork, your engagement team partner will review all workpapers and statements to ensure our strict quality standards are upheld and hold an exit conference to ensure that all necessary information has been compiled.

Report Preparation and Review

The final phase of our audit work will begin with the preparation of a preliminary draft of the audit report and management letter. Together with **Northbrook Public Library District**, we will discuss the results, including audit findings and potential internal control related matters and management letter comments. Upon approval of the final drafts by **Northbrook Public Library District**, we will present the signed, bound copies of the audit report, the management letter, and any additional reports as described in the audit scope section.



SCOPE AND TIMING OF AUDIT

We propose that Eder, Casella & Co. will perform the audit for Northbrook Public Library District in accordance with auditing standards under the accrual basis of accounting. The following will encompass the scope of our engagement:

- Audit Report - 3 printed and bound copies and one electronic copy (.pdf)
- Comptrollers AFR Report - 1 printed copy and one electronic copy (.pdf)
- Management letter - 3 printed copies and one electronic copy (.pdf)
- Reporting to the Board of Trustees in accordance with Financial Accounting Standards Board (FASB) AU-C 260, *Communications with Those Charged with Governance*
- Exit meeting with **Northbrook Public Library District** officials and a representative of the Board to present the completed audit and related materials
- Presentation of results to the Board of Trustees at the regular meeting on the third Thursday in September each year

Our objective is to issue an unmodified opinion on **Northbrook Public Library District's** basic financial statements in conformity with the accrual basis of accounting.

We will prepare a management letter which will include our comments and recommendations, if any, on the internal controls, policies, and procedures of **Northbrook Public Library District**.

Upon completion of the audit examination, we will review the management letter, if any, and audit report with **Northbrook Public Library District's** administration and/or Board prior to issuing any of the reports.

PRELIMINARY TIMELINE

Preliminary Timeline for the April 30, 2021 Audit (Subject to change upon agreement by both parties)

Preliminary Planning & Internal Control Evaluation

- **Early May - or another time agreeable to Northbrook Public Library District**
- Phone call between engagement team and representatives of Northbrook Public Library District (including a representative of the Board) to customize our approach to your audit.
- Conduct interviews to gather current internal controls and identify areas of risk.
- Supply Library with a list of information required to begin audit fieldwork.
- Develop a timetable for completing subsequent phases of audit.

Fieldwork

- **Late June (dates that are agreeable to Northbrook Public Library District)**
- Prepare audit work papers, perform tests, analyze data, and provide adjusting journal entries, if necessary.
- Review minutes of meetings of the Board of Trustees.
- Exit meeting with **Northbrook Public Library District** representatives and a member of the Board.

Report Preparation & Review

- **After on-site fieldwork**
- Prepare reports and management letter, if necessary.
- Proof all reports for quality control.
- Quality control review of all reports by a partner.
- **Draft - by Mid August**
- Draft report delivered to **Northbrook Public Library District** for approval.
- **Final – by Early September**
- Final copies of audit report, management letter, and other necessary reports delivered to **Northbrook Public Library District**.

FEES AND CLIENT RESPONSIBILITIES

The proposed fees are included on Appendix A of this proposal. While additional fees are not expected, they will be considered if the federal government, state, or other agencies impose significant changes in reporting requirements from the prior year. Any additional fees will be discussed with you before the fees are incurred and an additional services engagement letter will be provided. Fees for such additional services would be billed at our standard hourly rates.

Our fees are based on projection of time requirements with the understanding that the following conditions will be met:

1. The general ledger is in balance;
2. The cash and investment accounts are reconciled, on a monthly basis, to the amounts shown on your general ledger;
3. Your staff will be available to answer questions, locate misplaced documents and resolve problems as needed;
4. Fixed assets listing and related depreciation calculation will be provided;
5. All accruals will be calculated and recorded in the accounting system;
6. MD&A will be prepared by your staff;
7. Your filing system allows for easy retrieval of the documents we request; and
8. Your staff will have all documents requested on the "Audit Items Needed Listing" ready and available.

As a part of our audit fee, we are available for telephone consultations throughout the succeeding year covering routine matters. Any requests requiring research or additional services would be billed at our standard hourly rates.

QUALITY CONTROL REVIEW REPORT

David A. Grotkin
Joel A. Joyce
Brian J. Mechenich
Carrie A. Gindt



Patrick G. Hoffert
Jason J. Wrasse
Joshua T. Bierbach

Report on the Firm's System of Quality Control

January 30, 2019

To the Partners of Eder, Casella & Co., P.C. and the
Peer Review Committee of the Peer Review Alliance

We have reviewed the system of quality control for the accounting and auditing practice of Eder, Casella & Co., P.C. (the firm) in effect for the year ended July 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included (engagements performed under *Government Auditing Standards* including compliance audits under the Single Audit Act, and an audit of an employee benefit plan).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Deficiency Identified in the Firm's System of Quality Control

We noted the following deficiency during our review:

1. The firm's quality control policies and procedures addressing engagement performance are not complied with on a routine basis. The firm's quality control policies and procedures require that the engagement partner take responsibility for the direction, supervision, and performance of audit engagements, ensuring that professional standards and applicable legal and regulatory requirements are complied with. During our review, we noted instances where the partner review was not sufficiently performed to identify instances where audit planning, including the performance of audit risk assessment procedures, was not documented in accordance with applicable professional standards. Additionally, we noted instances on single audit engagements where the partner review was not sufficiently performed to ensure that testing was done for all direct and material compliance areas, that issues of noncompliance were reported in accordance with applicable regulatory requirements, and

Reilly, Penner & Benton LLP

1233 N. Mayfair Road Suite #302 • Milwaukee, WI 53226-3255 • 414-271-7800

www.rpb.biz

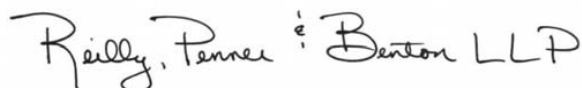


QUALITY CONTROL REVIEW REPORT, CONTINUED

that the schedules of federal awards and data collection forms were presented in accordance with applicable regulatory requirements. In our opinion, this contributed to audit engagements that did not conform to professional standards in all material respects. This deficiency was noted in the firm's previous review.

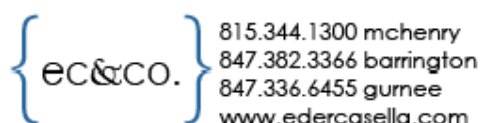
Opinion

In our opinion, except for the deficiencies previously described, the system of quality control for the accounting and auditing practice of Eder, Casella & Co., P.C. in effect for the year ended July 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Eder, Casella & Co., P.C. has received a peer review rating of *pass with deficiencies*.

A handwritten signature in black ink that reads "Reilly, Penner & Benton LLP". The signature is written in a cursive, flowing style.

Reilly, Penner & Benton LLP

QUALITY CONTROL REVIEW REPORT, CONTINUED



January 30, 2019

Peer Review Committee of the Peer Review Alliance

Ladies and Gentlemen:

This letter represents our response to the report issued in connection with the peer review of the firm's system of quality control for the accounting and auditing practice in effect for the year ended July 31, 2018. The remedial actions discussed in this letter will be monitored to ensure that they are effectively implemented as part of our system of quality control.

1. The firm had identified the audit risk assessment documentation issues during its latest internal inspection and changes were implemented but not until after the year under review. The risk assessment was done on each audit engagement under review, but they lacked the documented reason for the assessment of moderate inherent risk for the risk areas. This has already been addressed by the firm for all future audits and annual staff training will continue to have a section on risk assessment. In addition, we will review the prior engagements and re-evaluate the risk assessments performed, including the results of the audit procedures. Based on our review, we will add a memo to the engagement files to ensure proper documentation of the risk assessment in accordance with the risk assessment standards.
2. The peer review noted that the single audit compliance requirement related to maintenance of effort specific for Title I -Low Income was not properly tested. The compliance requirement for maintenance of effort is calculated on the state level, and this information is not provided to the school district unless they didn't comply with the 90% requirement. We have recalculated the maintenance of effort requirement and documented in the workpapers that the 90% requirement has been met in all instances.
3. The peer review noted one instance that the single audit finding was marked as a financial statement finding instead of a single audit finding. The schedule of federal awards were properly reported but it was incorrectly marked on the Data Collection Form. The finding was still properly reported on the Data Collection form. Training for staff in early 2019 will include how findings should be reported and what is considered a financial statement versus single audit finding. The firm has determined it will not reissue the report since the Data Collection form was correct.
4. Finally the peer review noted that the schedule of federal awards didn't properly subtotal the clusters for the Child Nutrition and Special Education clusters. The firm used the format used by the State, however going forward the firm will provide a separate schedule of federal awards in the single audit reporting that subtotals the clusters. The firm has determined that it will not go back and reissue the schedules to show the cluster subtotals since individually the programs are reported accurately and would not have an effect on the outcome of the results of the single audit and finally, the Data Collection Form properly shows the cluster subtotals.

These remedial actions will also be emphasized in our monitoring procedures and internal inspection and the partners will allocate additional time for each engagement to ensure all items are properly reported and documented. We believe these actions are responsive to the findings of the review.

Sincerely,

Shelly Casella-Dercole, CPA
Managing Partner
Eder, Casella & Co.

eder, casella & co.



BIOGRAPHIES

Kevin Smith, CPA Partner

ksmith@edercasella.com
Woodstock, IL



- | | |
|----------------------------------|--|
| Professional Experience | Eder, Casella & Co. (June 2008 - Present, Internship - Summer 2007)
Responsibilities: <ul style="list-style-type: none">▪ Manages and supervises accounting and auditing engagements for school districts, special education districts, and other governmental and not-for-profit clients.▪ Prepares and reviews annual financial reports as well as the IRS form 990 and AG 990-IL.▪ Prepares annual financial reports as well as annual reports for Illinois State Board of Education, Illinois Department of Insurance, and the Illinois Comptroller's Office.▪ In charge of single audits in accordance with OMB Uniform Guidance Audit Guidelines.▪ Assists Governments with the implementation of new accounting standards.▪ Provides accounting consultation services for governmental clients. |
| Professional Affiliations | <ul style="list-style-type: none">▪ Licensed in the State of Illinois▪ Member, Illinois CPA Society▪ Member, Illinois CPA Society Governmental Report Review Committee |
| Honors & Activities | Dean's List - Northern Illinois University
Student Accounting Society - Northern Illinois University |
| Education | Certified Public Accountant
Northern Illinois University - Bachelor of Science (Accounting), Magna Cum Laude
Highland Community College - Associates in Science |
| Continuing Education | <ul style="list-style-type: none">▪ Moderator for various ICPAs Governmental Report Review courses▪ Annual GASB Updates▪ Risk Assessment for Auditing▪ School District and Related Single Audit Report Review▪ Single Audit Standards▪ Auditing Issues and Updates |

BIOGRAPHIES

Chase Blazier Manager

cblazier@edercasella.com
Genoa City, WI



- Professional Experience** Eder, Casella & Co. (June 2015 - Present, Internship - Summer 2013-2014)
- Responsibilities:
- Prepares, manages and reviews accounting and auditing engagements for villages, school districts, fire protection districts, other governmental clients, and nonpublic companies.
 - Prepares annual audit reports as well as annual reports required for State and Federal purposes.
 - Prepares single audits in accordance with OMB Uniform Guidance Audit Guidelines.
 - Assists local governments with the implementation of new accounting standards.
 - Assists nonprofits, governments, and businesses with preparing monthly/quarterly financial statements.
 - Assists businesses with preparing sales tax returns.
 - Assists with training new accountants at Eder, Casella & Co.

- Honors & Activities** Dean's List - Carthage College
Dean's List - Winona State University
NSIC All-Academic - Winona State University

- Education** Winona State University - Bachelor of Science (Accountancy), Summa Cum Laude

- Continuing Education**
- Risk Assessment for Auditing
 - Government and Nonprofit Updates
 - Single Audit Standards
 - Auditing Issues and Updates

APPENDIX A

Northbrook Public Library

Appendix A Fee Proposal

Request for Proposal – Audit Services

Due: January 15, 2021 – 12:00 p.m.

SCHEDULE OF PROFESSIONAL FEES FOR THE AUDIT OF THE FINANCIAL STATEMENTS FOR THE FISCAL YEARS LISTED BELOW

Regular Audit:

FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
\$13,000	\$13,500	\$14,000	\$14,550	\$15,150

SCHEDULE OF PROFESSIONAL FEES FOR ADDITIONAL SERVICES


Quoted Hourly Rates for the Fiscal Years listed below:

	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Partner	\$225 - \$270	\$230 - \$275	\$235 - \$280	\$240 - \$285	\$245 - \$295
Manager	\$150 - \$200	\$155 - \$205	\$160 - \$210	\$170 - \$220	\$175 - \$225
Supervisor	\$130 - \$140	\$135 - \$145	\$140 - \$150	\$150 - \$160	\$155 - \$165
Staff	\$100 - \$125	\$100 - \$130	\$105 - \$135	\$110 - \$150	\$110 - \$155
other: Clerical	\$55 - \$115	\$55 - \$115	\$60 - \$120	\$65 - \$125	\$65 - \$125

Firm Name: Eder, Casella & Co

Address: 5400 W Elm Street, Suit 203

McHenry, IL 60050

Signature: 

Date: January 15, 2021

Printed Name: Kevin Smith, CPA

Title: Partner

E-Mail: ksmith@edercasella.com

Telephone: (815) 331-8122

* If necessary – assistance with GASB 87 implementation to be billed at Standard Hourly Rates

SIGNATURE PAGE

January 15, 2021

Ms. Anna Amen
Finance & Operations Manager
Northbrook Public Library District
1201 Cedar Lane
Northbrook, IL 60062

Ms. Amen:

Please indicate acceptance of the professional auditing services outlined in this proposal for **Northbrook Public Library District** for the fiscal years ending April 30, 2021, 2022, 2023, 2024, and 2025, at the fees stated in our audit proposal dated January 15, 2021, by signing below and returning this letter to our office.

Sincerely,



Kevin Smith, CPA
Partner

Accepted by: _____

Title: _____

Date: _____



NORTHBROOK PUBLIC LIBRARY

PROPOSAL FOR AUDIT SERVICES

**FOR THE YEARS ENDING APRIL 30,
2021, 2022, 2023, 2024 and 2025**



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SECTION I
INTRODUCTION AND SERVICES



January 11, 2021

Board of Trustees
Northbrook Public Library
1201 Cedar Lane
Northbrook, Illinois 60062

Dear Board Members:

Thank you for the opportunity to submit a proposal for the audit of Northbrook Public Library for the years ending April 30, 2021, 2022, 2023, 2024 and 2025.

Our Firm

McClure, Inserra & Company, Chartered is a CPA firm located in Arlington Heights dedicated to our clients and steadfast quality. Our commitment to quality has been confirmed by the fact that on our previous ten peer reviews, we received clean reports with no findings. Very few firms have ever achieved this high level of consistent distinction. Unlike most local certified public accounting firms, a large portion of our practice consists of audits of local governmental units, especially Libraries. The partners and senior manager came out of the audit environment of national public accounting firms and have continued to expand the audit practice segment. Since our inception in 1980, Library audits have grown to become an area of specialization. We are a firm of five professionals.

Services Provided

- We anticipate that Paul V. Inserra will be involved with the performance of the audit, and will be responsible for overall supervision.
- A management letter will be provided if we note any material weaknesses or significant deficiencies in your system of internal control. Additionally, we may comment on other accounting or administrative matters of note we find during the audit.
- A draft of the audited financial statements and other reports will be submitted to management and any other interested parties, so that you may review them prior to the final version.
- We will present the final audit report to management and the Board of Trustees, if desired.
- Our firm provides free telephone consultations throughout the year should you have any accounting or internal control questions.

Other Information

1. Our firm is independent, as defined by generally accepted auditing standards, with respect to the Northbrook Public Library.
2. Our firm, owners and key personnel are properly licensed and/or registered with the State of Illinois as CPAs.
3. We have received no disciplinary action, since our inception, by any state regulatory body or professional association.
4. Audit Fee – our fee for the years ending April 30, 2021, 2022, 2023, 2024 and 2025 will be \$14,900, \$15,200, \$15,500, \$15,800 and \$16,200, respectively. Additionally, fees can increase if there is a new bond issue, a construction project or a significant new accounting standard to implement.
5. In May 2021, we plan to perform audit planning which will involve meeting with the Library staff, providing a listing of items needed for the audit, and performing some initial testing. We will perform the audit fieldwork in June with a working draft presentation for the Board at their September board meeting. The final drafts will be issued within a week of the board meeting.

Summary

By choosing McClure, Inserra & Company, Chartered you will have made the right choice because:

1. We are specialists in the area of local governmental auditing and accounting, especially for Libraries. As such, the procedures we perform and the report we produce will exceed the requirements of users and reviewers of the audit. Also, we are always available to provide Northbrook Public Library with any needed technical accounting advice.
2. You will be working with experienced professionals. The staff assigned to Northbrook Public Library currently work with many Libraries and have done so for many years. Their experience will make the audit go smoothly, as well as provide you with valuable insight on any questions that may arise.
3. Due to our low employee turnover, you can expect to be serviced by the experienced personnel from year-to-year. There will be no need to "train" new auditors every year or two, and the advice you receive will be from professionals intimately familiar with your organization.
4. You will be serviced by a firm dedicated to quality, especially in the governmental area of auditing. We have received the highest possible results from our past ten peer reviews. We have been committed to the governmental field since our inception, and have devoted substantial resources in terms of training, technology, and personnel to maintain our expertise in this area.

Board of Trustees
Northbrook Public Library
January 11, 2021
Page 3

5. You are important to us. Your size and your industry are our "bread and butter." Therefore, we will do everything in our power to service you and nurture a mutually beneficial relationship.

Thank you for considering McClure, Inserra & Company, Chartered. We would be pleased to discuss this further if you have any questions.

Sincerely,



Paul V. Inserra, Partner

SECTION II

RÉSUMÉS

RÉSUMÉS

PAUL V. INSERRA, PARTNER

Experience/Education: CPA Certificate
30+ years in public accounting, including national firm experience
Bachelor of Science in Accounting
Licensed CPA

Areas of Expertise: Governmental Districts
Nonprofit Agencies
Peer Reviews
Small Business Consulting
Tax Planning/Preparation
Service Industries

Affiliations: Illinois CPA Society (ICPAS) – Former Board Member
American Institute of Certified Public Accountants (AICPA) –
Former Council Member
AICPA Peer Review Board – Oversight Task Force Member
ICPAS Peer Review Executive Committee Member – Former
Chair
Harper Community College Accounting Advisory Board Member

JANET TROHER, CPA

Experience/Education: CPA Certificate
Six years local governmental auditing
Ten+ years in private accounting
Bachelor of Science in Accounting

Industry Concentrations: Governmental Districts
Nonprofit Organizations
Tax Planning/Preparation

SECTION III
CLIENT REFERENCES

REFERENCES

Orland Park Public Library

14921 Ravinia Avenue
Orland Park, Illinois 60462
Ms. Mary K. Weimar, Director
(708) 428-5100

Schaumburg Township District Library

135 South Roselle Road
Schaumburg, Illinois 60193
Ms. Annie Miskewitch, Executive Director
(847) 985-4000

Ela Area Public Library District

275 Mohawk Trail
Lake Zurich, Illinois 60047
Ms. Erica Christianson, Assistant Director
(847) 438-3433

Lincolnwood Public Library District

4000 West Pratt Avenue
Lincolnwood, Illinois 60712
Ms. Josephine Tucci, Director
(847) 677-5277

Rolling Meadows Public Library

3110 Martin Lane
Rolling Meadows, Illinois 60008
Mr. David Ruff, Executive Director
(847) 259-6050

Fox River Grove Public Library District

407 Lincoln Avenue
Fox River Grove, Illinois 60021
Ms. Nicole Steeves, Library Director
(847) 639-2274

Wauconda Area Public Library District

801 North Main Street
Wauconda, Illinois 60084
Ms. Elizabeth Greenup, Director
(847) 526-6225

Cooperative Computer Services
3355-J North Arlington Heights Road
Arlington Heights, Illinois 60004
Ms. Rebecca Malinowski, Executive Director
(847) 483-8604

Huntley Area Public Library District
11000 Ruth Road
Huntley, Illinois 60142
Mr. Frank Novak, Director
(847) 669-5386

Barrington Public Library District
505 North Northwest Highway
Barrington, Illinois 60010
Mr. Jesse Henning, Executive Director
(847) 382-1300

Winnetka-Northfield Public Library District
768 Oak Street
Winnetka, Illinois 60093
Ms. Monica Dombrowski, Director
(847) 446-7220

Roselle Public Library District
40 South Park Avenue
Roselle, Illinois 60172
Ms. Samantha Johnson, Executive Director
(630) 529-1641

Eisenhower Public Library District
4613 North Oketo Avenue
Harwood Heights, Illinois 60706
Ms. Stacy Wittmann, Executive Director
(708) 867-7828

Evergreen Park Public Library
9400 South Troy Avenue
Evergreen Park, Illinois 60805
Ms. Nicki Seidl, Director
(708) 422-8522

SECTION IV
ENGAGEMENT LETTER



January 11, 2021

Board of Trustees and Management
Northbrook Public Library
1201 Cedar Lane
Northbrook, Illinois 60062

Dear Board Members and Management:

We are pleased to confirm our understanding of the services we are to provide Northbrook Public Library for the year ended April 30, 2021. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information including the related notes to the financial statements, which collectively comprise the basic financial statements, of Northbrook Public Library as of and for the year ended April 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Northbrook Public Library's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Northbrook Public Library's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Audit Objective

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Northbrook Public Library's financial statements. Our report will be

addressed to the Board of Trustees of Northbrook Public Library. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures – Compliance

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

Other Services

We may propose various accrual entries and ask you to review and approve them prior to finalizing the audit. We also will prepare financial statements of Northbrook Public Library in conformity with U.S. generally accepted accounting principles based on the information provided by you. We will perform the services in accordance with applicable professional standards. All of the other services are limited to the services described above. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls, relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation in the financial statements in conformity with U.S. generally accepted accounting principles.

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

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

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

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date of the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (a) you are responsible for presentation of the supplementary information, in accordance with GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

Engagement Administration, Fees, and Other

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

We expect to begin our audit in May 2021 and plan to issue our report no later than your September 2021 Board of Trustees meeting. Paul V. Inserra is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services will be based on time spent at our standard hourly rates plus travel and other out-of-pocket costs such as report production, typing, postage, etc. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The fee for our services will be \$14,900 for the audit, financial statement preparation, and management letter (if necessary). If there is any significant change in accounting standards, new bond issues or new construction, our fee may increase, but only after consultation with management.

These estimates are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you prior to billing.

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

Sincerely,

A handwritten signature in blue ink that reads "McClure, Inserra & Co., Chtd.".

McClure, Inserra & Company, Chartered

RESPONSE:

This letter correctly sets forth the understanding of Northbrook Public Library.

By: _____

Title: _____

Date: _____

SECTION V
PEER REVIEW REPORTS



Report on the Firm's System of Quality Control

January 8, 2019

To the Shareholders of
McClure, Inserra & Company, Chartered
and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of McClure, Inserra & Company, Chartered (the firm) in effect for the year ended October 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of McClure, Inserra & Company, Chartered in effect for the year ended October 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. McClure, Inserra & Company, Chartered has received a peer review rating of *pass*.

Heinold Banwart, Ltd.



Administering peer reviews for the following:

Illinois CPA Society | Indiana CPA Society | Iowa Society of CPAs | Kentucky Society of CPAs
South Carolina Association of CPAs | West Virginia Society of CPAs | Wisconsin Institute of CPAs

May 03, 2019

Christian McClure
McClure, Inserra & Company, Chtd.
1650 N Arlngthn Hts Rd 200
Arlington Heights, IL 60004-3962

Dear Christian McClure:

It is my pleasure to notify you that on May 02, 2019, the Peer Review Alliance Committee accepted the report on the most recent System Review of your firm. The due date for your next review is April 30, 2022. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Peer Review Committee

Peer Review Committee
Peer Review Committee
peerreview@icpas.org 800.993.0407, then dial 6
Peer Review Alliance

cc: Jerome McDade, Paul Inserra

Firm Number: 900010096909

Review Number: 563727

SECTION VI

APPENDIX A – FEE PROPOSAL

Request for Proposal – Audit Services

Due: January 15, 2021 – 12:00 p.m.

SCHEDULE OF PROFESSIONAL FEES FOR THE AUDIT OF THE FINANCIAL STATEMENTS FOR THE FISCAL YEARS LISTED BELOW:

Regular Audit:

	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
	\$ 14,900.00	\$ 15,200.00	\$ 15,500.00	\$ 15,800.00	\$ 16,200.00

SCHEDULE OF PROFESSIONAL FEES FOR ADDITIONAL SERVICES

Quoted Hourly Rates for the Fiscal Years listed below:

	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Partner	\$ 208.00	Unknown	Unknown	Unknown	Unknown
Manager	N/A	Unknown	Unknown	Unknown	Unknown
Supervisor	\$ 164.00	Unknown	Unknown	Unknown	Unknown
Staff	N/A	Unknown	Unknown	Unknown	Unknown
(other)	N/A	Unknown	Unknown	Unknown	Unknown

Firm Name: McClure, Inserra & Company, CharteredAddress: 1650 N. Arlington Heights Road, Arlington Heights, Illinois 60004Signature: Date: January 11, 2021Printed Name: Paul V. InserraTitle: PartnerE-Mail: pinberra@micpa.comTelephone: 847-870-0380

Selden Fox

Accounting for your future

Proposal to Provide Professional Audit Services to: NORTHBROOK PUBLIC LIBRARY

FOR FISCAL YEARS ENDING APRIL 30, 2021, 2022, 2023, 2024, AND 2025



JANUARY 2021

Edward "Ed" G. Tracy, CPA
tracy@seldenfox.com
630.472.9456

619 Enterprise Drive | Oak Brook, IL 60523
1776 Legacy Circle | Naperville, IL 60563
630.954.1400 | www.seldenfox.com

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APPENDIX A: FEE PROPOSAL	Attached

This proposal for professional services contains proprietary information of Selden Fox, Ltd. The proposal, its contents, or supplemental information provided may not be disclosed to anyone outside of the Northbrook Public Library without our consent. The nature and extent of our services will be described in more detail in an engagement letter issued after your approval of this proposal. Our proposal is subject to the completion of our customary evaluation of prospective clients called for by professional standards.

January 5, 2021

Ms. Anna Amen
Finance and Operations Manager
Northbrook Public Library
1201 Cedar Lane
Northbrook, IL 60062

Dear Anna:

We are pleased to submit our response to your request for proposal for professional audit services for the **Northbrook Public Library** (Library). Given our experience with Library, we are confident that given the opportunity to continue to serve the Library, we will meet and surpass your expectations as they relate to work product quality, scheduling and timing, and your overall client service experience. We say this with confidence, because our firm brings experience, expertise, and personal service to each of our clients.

Experience

As you are aware, we perform audits of financial statements for numerous municipalities, library districts, park districts, special recreation associations, and state and federal government grant programs. In fact, over the last 40-plus years, Selden Fox has conducted more than 600 governmental audits and served more than 80 different governmental entities, many of which have obtained and hold the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting. Currently, we serve more than 40 different governmental entities.

Expertise

Because we have been and continue to be committed to the governmental sector, Selden Fox has cultivated a sizable and highly qualified governmental audit staff. All the firm's governmental audit staff has fulfilled the training requirements necessary to meet governmental audit standards and standards for the Single Audit Act. In addition, the staff completes our firm's in-house governmental training program on an annual basis.

Selden Fox's officers have served on the Illinois CPA Society's Governmental Report Review Task Force, act as reviewers for the Government Finance Officers Association Certificate of Achievement program and are members of the Government Finance Officers Association and the Illinois Government Finance Officers Association. As such, we are at the forefront of any new accounting and reporting issues affecting local governments. We feel that part of our responsibility as auditors is to make sure our clients are aware of these issues and how they may affect them.

Expertise (continued)

We accomplish this in a number of ways, not only through our management letter issued with each audit, but also via a bi-weekly electronic newsletter highlighting topics of interest for local governments as well as privately held businesses, and regular correspondence with our clients.

Personal Service

One factor that greatly impacts the quality of your relationship with an accounting firm is service, and it is something we at Selden Fox take quite seriously. Utilizing a structure that is unusual in the accounting profession, Selden Fox provides the close, personalized service that is associated with a firm much smaller than ours. In addition, this structure ensures that our highest-level professionals are continuously available to serve clients like you.

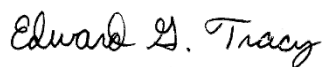
This unique combination of such high-quality work and individualized service is one of the key characteristics that differentiate our firm from many others. It is indeed a true reflection of the pride we take in giving clients our very best.

Finally, I would like to convey to you our sincerest desire to serve the Library and our gratitude for the opportunity to be considered to audit the Library's financial statements for the fiscal years ending April 30, 2021, 2022, 2023, 2024, and 2025. As a shareholder of Selden Fox, I am entitled to represent the firm, empowered to submit this proposal, and I am authorized to sign a contract with the Library. If selected to handle your audit, I would be personally committed to provide you superior client service.

I look forward to your response to our proposal.

Very truly yours,

SELDEN FOX, LTD.

A handwritten signature in black ink that reads "Edward G. Tracy". The signature is written in a cursive, flowing style.

Edward G. Tracy, CPA
Executive Vice President

EGT

Firm Overview

Selden Fox was founded in 1978 when five partners at a national accounting firm knew their clients needed more. The vision of the firm at that time was based on the philosophy that clients deserve quality work for which national firms are known and the close, personalized service of small firms.

Today, the firm has nearly 70 employees, including 55 professional staff – 33 of whom are CPAs, all working out of our Oak Brook office. Opting not to engage any publicly held entities, we focus on servicing governmental entities, nonprofit organizations, and privately held businesses. Our offerings include audit and assurance, tax, accounting solutions, and general consulting services.

Independence and Illinois License

Selden Fox, as a firm and individually among its various shareholders and officers, is independent of the Northbrook Public Library, as defined by generally accepted auditing standards/the U.S. General Accounting Office's Government Auditing Standards. To our knowledge, there have been no professional relationships with Selden Fox or its members and the Library or any of its employees for at least the last five years other than the work we have done performing the Library's audit since 2016.

We affirm that Selden Fox and all professional staff to be assigned to the Library's audit are licensed to practice as certified public accountants in Illinois and have, or exceed, relevant required continuing professional education for governmental auditing. Within the last five years, Selden Fox nor any of its officers, owners, or employees have been involved in disciplinary action, litigation, or other legal proceedings relating to an audit or accounting engagement. Selden Fox has not been censured by any regulatory board or had any federal or state desk reviews of its audits.

Firm Qualifications and Experience

Peer Review

As part of our continuing membership in the American Institute of Certified Public Accountants (AICPA), as well as, the AICPA's Center for Audit Quality (CAQ), Governmental Audit Quality Center (GACQ), and Employee Benefit Plan Audit Quality Center (EBPAQC), we are required to undergo a peer review every third year. Peer reviews involve a rigorous study by an independent accounting firm of a member firm's quality control. Areas examined include leadership responsibility within the firm, relevant ethical requirements, acceptance and continuance of clients and specific engagements, human resources, engagement performance, and monitoring.

Firm Qualifications and Experience (continued)

Peer Review (continued)

Having completed our thirteenth peer review conducted through the National Peer Review Committee of the AICPA, we are proud to report that we received the highest ranking possible – an opinion that we meet all of the quality control and professional standards established by the AICPA. It is a true testament to the quality of work we consistently deliver to our clients. This is a rare accomplishment, even among national firms. A copy of our most recent peer review report is provided on the next page. Our Peer Review included a review of governmental engagements.



Vero Financial Data Solutions
1000 York Street, Suite 600, Andover, MA 01810
978.672.4000 / 800.350.7423 ext. 2300
www.dkcipa.com

Report on the Firm's System of Quality Control

November 10, 2017

To the Shareholders of Selden Fox, Ltd.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Selden Fox, Ltd. (the firm) applicable to engagements not subject to permanent PCAOB inspection in effect for the year ended June 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion


In our opinion, the system of quality control for the accounting and auditing practice of Selden Fox, Ltd. applicable to engagements not subject to permanent PCAOB inspection in effect for the year ended June 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Selden Fox, Ltd. has received a peer review rating of *pass*.

Davis Kinard & Co. PC
Certified Public Accountants

Firm Qualifications and Experience (continued)

Selden Fox Client Experience

Since its inception, Selden Fox has provided accounting, audit, and consulting services to all types of government entities. Specifically, we serve libraries, townships, park districts, and municipalities. Having worked with so many government entities, we are sensitive to your unique concerns and know we must be flexible when working with you. As a result of our extensive government experience, the value of the client experience you will be provided when working with Selden Fox includes the following components.

	Accessible	<ul style="list-style-type: none">• Access to the most senior professionals at the firm
	Efficient	<ul style="list-style-type: none">• Save you and your organization time and money with efficient service and practical advice
	Proactive	<ul style="list-style-type: none">• Communicate proactively, more than an annual engagement
	Personal	<ul style="list-style-type: none">• Go beyond the traditional role of accountant, providing personal service

Based on a recent client survey, Selden Fox clients had the following testimonials to share regarding their experience working with Selden Fox.

*Selden Fox is very thorough with the audit. They are very diligent. They are very helpful. They go above and beyond what is expected of them. – **Business Manager, Government Entity***

*When working on our audit Selden Fox was clearly knowledgeable, professional, and thorough. They answered questions we had during the process and were very clear about an area that needed addressing. Additionally, they shared great information with our Board of Trustees when the audit was complete and answered any questions they had. Having worked with Selden Fox for several years now after working with another company that was less efficient and professional, I appreciate Selden Fox's approach and hope to continue working with them for many years to come. – **Director, Government Entity***

Firm Qualifications and Experience (continued)

The Selden Fox Experience (continued)

Our organization has been a client of Selden Fox for many years. We are very satisfied with the quality of the firm's work and especially with the responsiveness of the firm's personnel. The firm has assisted us with issues that go beyond the financial statements. It has been a very worthwhile professional relationship. – **Director of Administration and Operations, Nonprofit Organization**

Selden Fox is very professional and thorough in their work and services. The staff was very easy to work with and very helpful. – **President, Private School**

The employees at Selden Fox, from top down, are all very personable and easily reachable. They have been very informative in a variety of situations. All of the workers we have dealt with are also very sensitive to our specific timing review dates and when reports are needed. – **Executive Director, Nonprofit Organization**

Selden Fox has provided financial audit and tax services for us for about 15 years. The people, services and knowledge has been outstanding, but what I value most of all is the always present willingness to find ways to help solve complex domestic or international challenges, whether they be corporate structure related, tax related or financial issues. Selden Fox's focus has always been on finding the best, most efficient and cost-effective solution. – **CFO, Technology Company**

Governmental Organization Membership

Our membership and active participation in the following organizations demonstrate our commitment to quality in the performance of audits and specifically governmental audits. As a member of these organizations, we have access to resources on the latest developments in accounting, auditing, and the various rules and regulations that affect a multitude of our clients, including governmental entities. We are a member of the following professional organizations:

- American Institute of Certified Public Accountants (AICPA)
- AICPA Governmental Audit Quality Center
- AICPA Not-for-Profit Section
- AICPA Employee Benefit Plan Audit Quality Center
- Illinois CPA Society
- Governmental Report Review Task Force, Illinois CPA Society (former member)
- Reviewer in the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program

Fee Proposal

Our fees are based on actual time spent rendering services at standard professional hourly rates, which are related to the level of experience and training of the individuals assigned. Our estimated fees for the outlined services are billed periodically and are outlined in the provided Fee Proposal form (see Appendix A).

Our proposed fees assume that:

- The accounting records and related documentation will be adequate and up-to-date with accounts properly reconciled. No audit adjustments to the general ledger trial balance provided by management are expected. Such adjustments may increase the ultimate professional costs for the audit.
- Receivables, property and equipment depreciation schedules, and investment activity and allocation to various funds' schedules (i.e., accounting projects) are all current and up-to-date.
- Our audit staff will receive maximum assistance in retrieving documents and in preparing required schedules.

It should also be noted that occasionally, because of unexpected happenings or unanticipated events, it becomes necessary to charge more than budgeted. In our experience, these are rare events, and such charges are not done without client's concurrence. Our proposed fee will be the Library's cost unless otherwise mutually agreed.

We are available throughout the year to answer questions as they arise, and indeed encourage the Library to do so. Time spent on such inquiries will not be billed unless it is necessary for us to research the question and/or provide a memo of our findings or recommendations. Any such billing or additional services, including consulting or special accounting projects, would be billed separately and will not be undertaken without your authorization.

Audit Approach

We have conducted internal and external audits and reviews that literally number in the thousands. Yet, for each one of those, we have personalized our approach to focus on those areas that represented the most significant risks to each client. This approach destroys the myth that one audit is just like the next.

Our primary objective in our risk-based audit approach is to gain an understanding of our client, its environment, and its existing controls in order to identify the greatest risk areas from the onset of the audit. This understanding means we can focus on those areas and identify the relevant link between the assessed risks and the nature, timing, and extent of the audit performed. This tailored approach means our clients receive a highly efficient, focused and simplified audit; save administrative time of its staff; and acquire timely advice and answers.

We also believe in completing all audit work at the client's offices, if possible. This approach allows for effective communication even through the end of the audit, as well as greater efficiency in wrapping-up the process. Therefore, when our audit procedures are complete, we will spend additional time at the Library completing the annual financial report and other required reports. We will conduct a closing meeting at the conclusion of fieldwork to discuss the results of the audit.

Typically, our audit procedures will be divided into two phases - preliminary fieldwork and substantive procedures. If preferable and given our experience with the Library, these procedures can be performed at the same time as final procedures. If handled separately, we can perform preliminary procedures in June and expect to spend one day at your location. Estimated hours by level of professional personnel for this phase is as follows:

Senior Accountant 8 hours

The **Preliminary Fieldwork** phase typically includes:

- Meet with the administration team to discuss our approach to the audit, the risks of fraud within the entity, and tasks to be performed by the Library's personnel.
- Review Board meeting minutes to determine and understand recent history and impact on audit.
- Provide management with a list of items needed to complete the substantive phase of the audit.
- Confirm our understanding of the Library's accounting systems and related internal controls and perform a walkthrough of significant types of transactions. We anticipate the key accounting systems will include cash receipts, revenue recognition, purchasing and cash disbursements, and payroll.

Audit Approach (continued)

- Obtain permanent file documentation, to the extent available, including but not limited to the following:
 1. Financial and personnel policy manuals, including the Library's investment policy.
 2. Current year budget.
 3. Grant agreements awarded or expended during the fiscal year if applicable.
 4. All significant intergovernmental agreements.
 5. All significant outstanding contractual commitments.
- Perform preliminary analytical procedures to identify the significant account balances and major functions.
- Conduct interviews with relevant Library department heads in compliance with auditing standards related to the consideration of fraud in a financial statement audit. Correspond with Board members, allowing them the opportunity to voice their concerns about potential fraud or irregularities.
- Prepare and send confirmations to:
 1. Financial institutions regarding cash balances on hand,
 2. Attorneys to discuss contingent matters, and
 3. Grantor agencies to verify conditions and terms of grant agreements.

After completing our preliminary procedures, we will design our substantive procedures to provide sufficient audit evidence to allow us to render an opinion on the Library's financial statements. We anticipate spending approximately one week on site for this phase of the audit in July, at a time that is mutually agreeable with management. The estimated hours by level of professional personnel for this phase typically is as follows:

Partner	12 hours
Senior Accountant	40 hours
Staff Accountant	16 hours

- Obtain year end reconciliations for all cash and investment accounts. Confirm balances with financial institutions and test reconciling items for accuracy and completeness. Reconcile interest receivable and interest revenue to investment statements.

Obtain property tax levy and reconcile receivable and deferred inflow balances. Vouch property tax revenue to County reports.

Audit Approach (continued)

The **On-Site Fieldwork** phase typically includes:

- Obtain detail of all capital asset additions and disposals during the year and vouch on a test basis to supporting documentation. Recompute depreciation expense on a test basis. Analyze significant non-personnel expenses to identify potential capital asset additions.
- Reconcile pension accounts (deferred outflows and inflow, net pension liability, and pension expense) to actuarial valuation reports from IMRF and schedules provided by the Village auditors. Review allocation percentages for reasonableness. Obtain census data and vouch to personnel records.
- Reconcile net assets to the prior year annual financial report. Identify any restrictions to be presented on the face of the financial statements.
- Perform analytical procedures on revenue and expense accounts by comparing actual results to the budget. Discuss significant variances with client and vouch client representations to supporting documentation.
- Reconcile payroll expense to quarterly payroll tax returns and year end payroll registers, respectively.
- Examine grant agreements and determine portion of revenue earned at April 30 under the agreement.
- Review possible contingent liabilities through confirmation with attorneys, examination of attorneys' invoices, and discussion with staff. Analyze construction contracts in effect to determine commitments at year end.

Additional procedures will be determined after consideration of the results of our preliminary procedures.

Technology Used

In completing our audits, we utilize the latest in software for public accounting firms – ProSystem fx Engagement and IDEA. ProSystem fx Engagement is a trial balance database audit program which integrates with Microsoft Excel and Word. All work papers are created and prepared electronically and stored within an electronic client folder. The report's financial statements are prepared in Excel, with all balances automatically linked to the trial balance database through integration features, providing additional efficiencies in the audit process.

Audit Approach (continued)

Technology Used (continued)

IDEA is a data mining and extraction tool. In addition to some of the more common audit retrieval tools, IDEA improves audit efficiency and effectiveness using the following functions:

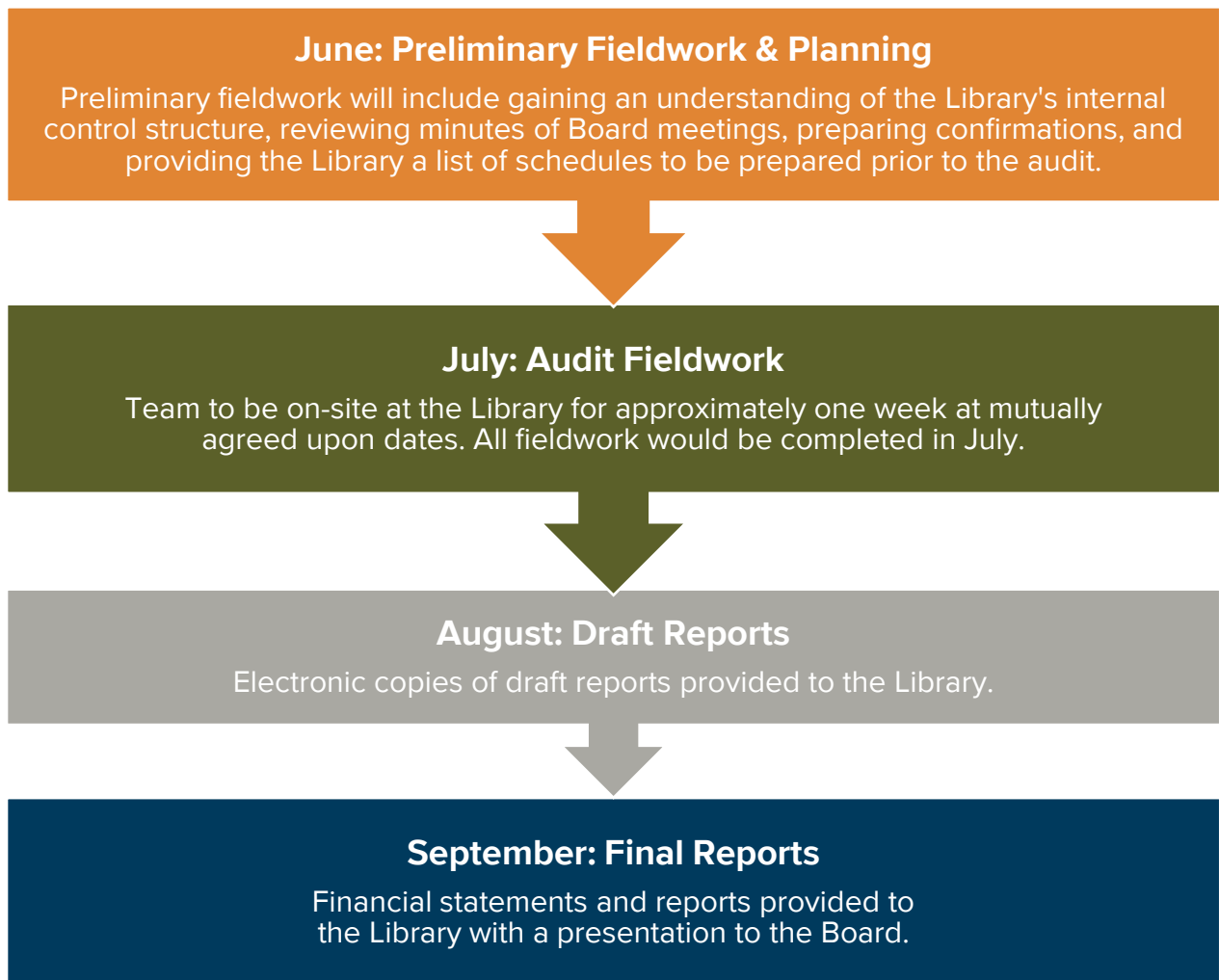
- Sampling, including planning, selection, and evaluation for systematic, random, stratified random, monetary unit, and attribute sampling plans.
- Field manipulation that allows field to be appended for calculations and recomputations.
- Field statistics which display and print statistics about any numeric or date field in the file.

For the transmissions of documents between Selden Fox and the Library, we use a client portal. The portal provides a secure and convenient way to access audit documents on-demand. Using the portal, the Selden Fox/Library audit team can exchange, store, and organize audit documents. The system also allows for easy searching and filtering of documents. The transfer of files between Selden Fox and the Library becomes a seamless process with the portal.

Audit Approach (continued)

Audit Schedule

We will meet with Library management annually to confirm the schedule for the upcoming audit. We propose the following audit schedule for your consideration. However, we are open to adjustment based on your ultimate availability, needs, and deadlines.



Proposed Team

Perhaps more than anything else, the success and personalization of an engagement is dependent upon the experience, capabilities, and dedication of the individuals assigned to your engagement team.

In addition to having a long history of serving governmental entities and a highly qualified governmental audit staff, we have yet another advantage when it comes to providing you with the right engagement team, a high retention rate among our senior professionals. On our governmental audit staff, our six officers and managers have been with Selden Fox an average of more than 15 years. Thus, when we talk about our experience, we are not just talking about some of our professionals. We are talking about core professionals at the top of this firm. Likewise, when we assign individuals to your engagement, we can select those individuals with the experience, capabilities, and personal styles that best match your needs. The following senior professionals have been selected to lead your engagement.

Edward G. Tracy, CPA | Executive Vice President and Shareholder

Ed joined the audit department of Selden Fox in 1988. Now an Executive Vice President and Shareholder at Selden Fox, Ed heads up the firm's governmental audit practice. Committed to serving the governmental sector throughout his career, Ed has designated government entities as a long-term area of personal specialization, working with municipalities, park districts, townships, and special districts. He has personally supervised the following government engagements (audits unless otherwise indicated) in the last two years:



- Berkeley Park District (compilation)
- Broadview Westchester JAWA
- Blue Island Public Library
- Calumet Park, Village of
- Cary, Village of
- Crystal Lake, City of
- Crystal Lake Public Library
- Forest View, Village of
- Hanover Park Park District
- Homewood Public Library
- Lemont Township
- Niles, Village of
- Northbrook Public Library
- North Suburban Special Recreation Association
- River Forest Park District
- Riverside Township
- Riverwoods, Village of
- Roselle Park District
- Southeast Emergency Communication
- South Lyons Township Sanitary District
- Summit, Village of
- Wayne, Village of
- Westchester Park District
- Wheatland Township
- Winfield Township

Proposed Team (continued)

Edward G. Tracy, CPA | Executive Vice President and Shareholder (continued)

The remaining balance of Ed's practice includes nonprofit organizations and manufacturers. A majority of his practice is audits, although he often provides full service to his clients taking responsibility for tax compliance matters for his government and nonprofit sector clients.

Ed received his bachelor's degree in accounting from the University of Illinois. He is a member of the AICPA, the Illinois CPA Society, and the Illinois Government Finance Officers Association. He has served on the Illinois CPA Society's Government Report Review Task Force and is a reviewer in the Government Finance Officers Association Certificate of Achievement Program. Ed has also been a training instructor for the Illinois CPA Society's Government Report Review Task Force and has written articles on auditing government entities for both the Illinois Association of Park Districts and the Township Officials of Illinois member publications.

Outside the office, Ed enjoys spending time with his wife and four children, including triplets. An avid Chicago Cubs and Bulls fan, he enjoys golfing and finds time to coach and participate with his kids in various sports and activities in the community.

Michael Ploskonka, CPA, CFE, MAS | Accounting and Auditing Standards Manager

Michael conducts independent reviews of financial statements and audit reports prepared by the firm. He also monitors and develops procedures to minimize high-risk areas for the firm's clients. Michael assists with the development and teaching of the firm's continuing education curriculum.

Prior to joining Selden Fox, Michael worked at a national firm with a focus on litigation support and forensic accounting, in addition to audit and advisory services. He led multiple financial statement audit, agreed-upon procedure, compliance testing, Bank Secrecy Act/anti-money laundering (AML) and internal control review engagements. He also has advised governmental and not-for-profit organizations regarding risk assessments and internal controls. His experience spans various industries including government, non-profit, manufacturing, financial services, real estate, transportation, higher education, and social services.

Michael is a member of the American Institute of CPAs, Illinois CPA Society, and the Association of Certified Fraud Examiners. He is also an appointed member of the Audit & Assurance Services Committee of the Illinois CPA Society. Michael earned his B.S. degree, magna cum laude, in accountancy in 2005, and his M.A.S degree, cum laude in 2006, both from the University of Illinois at Urbana - Champaign. He is fluent in English and Polish.

When he is not working, Michael can be found outdoors, competing in triathlons, skiing, or hiking. He lives in Burr Ridge with his wife and two kids.



Proposed Team (continued)

In addition to the professionals listed here, two other experienced professionals from our governmental audit staff will be selected and assigned to your engagement. It is our intention to keep the same audit team, to the extent possible, over the term of the engagement.

We are a member of the AICPA Governmental Audit Quality Center, a demonstration of our commitment to quality in the performance of governmental audits. As a member, we have access to resources on the latest developments in accounting, auditing, and the various rules and regulations that affect governmental audits. In addition, we receive periodic updates on current issues, and the latest best practice alerts which we pass along to our clients as a value-added service.

Selden Fox has adopted the American Institute of Certified Public Accountants (AICPA) Code of Ethics and Standards of Professional Conduct. We have a three-member Quality Assurance team that reviews all attestation work performed by Selden Fox. This team also conducts an annual internal monitoring process to monitor and enforce the code of conduct and standards.

Requested Services

Annual Audit

We will perform the annual audit of the financial statements of the Northbrook Public Library in accordance with generally accepted auditing standards and issue an opinion on the financial statements addressed to the Library for the years ending April 30, 2021, 2022, 2023, 2024, and 2025.

Management Letter

We will consider the financial records and related internal controls in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements. We will prepare a detailed letter of comment on internal controls and, if applicable, other recommendations for improvement.

Communication to the Board of Commissioners

We will prepare a letter providing additional information regarding the scope and results of the audit as set forth in the auditing standards. Such information will include all audit adjustments and an immediate written report of all irregularities and illegal acts or indications of illegal acts of which we become aware to the Library Director.

Attendance at Board or Audit Committee Meetings

We are available to attend board or committee meetings to discuss audit results and any recommendations for improvement. Additionally, we are available to meet with staff to discuss final adjustments.

Client References

The following is a selection of some of our significant engagements performed over the past three years that are similar to the proposed audit work for the Library. Ed Tracy was the engagement partner on all these audits.

Client Village of Cary*
Scope of Work/Date We have handled the annual audit for Cary since fiscal year 2015.
Client Contact Michael Ducharme; 847.639.0003; mducharme@villageofcary.com

Client Village of Niles*
Scope of Work/Date We have handled the audit for Niles since fiscal year 2015.
Client Contact Kent Oliven; 847.588.8000; kno@vniles.com

Client Hanover Park Park District
Scope of Work/Date We have handled the audit for the District since fiscal year 1979.
Client Contact Bob O'Brien; 630.837.2468; b.obrien@hpparks.org

Client Blue Island Public Library
Scope of Work/Date We have handled the audit for the Library since fiscal year 2015.
Client Contact Debbie Farriols; 708.388.1078; dfarriols@blueislandlibrary.org

Client Village of Wayne
Scope of Work/Date We have handled the audit for the Village since fiscal year 2010.
Client Contact Howard Levine; 630.584.3090; h.levine@villageofwayne.org

* Received GFOA Certificate of Achievement

Client References (continued)

<u>Agency</u>	<u>Initial Year of Service</u>	<u>Client Contact</u>	<u>Telephone Number</u>
Municipalities:			
Calumet Park	2003	Mary Ryan	708.926.7402
Cary*	2015	Michael Ducharme	847.639.0003
Forest View	2002	Mark Masciola	708.788.3429
Niles*	2016	Laurie Nannini	847.588.8031
Summit	2016	Calene Zabinski	708.563.4800
Wayne	2010	Howard Levine	630.584.3090
West Dundee*	2005	David Danielson	847.551.3800
Park Districts:			
Addison*	2009	Dennis Mesching	630.233.7275
Berkeley	2008	Arthur Schenone	847.895.9588
Bloomington*	2020	June Fergus	630.529.9184
Hanover Park	1980	Bob O'Brien	630.837.2468
Kenilworth	2019	Johnathan Kiwala	847.251.1691
Lombard*	2008	Andrea Chiappetta	630.627.1281
River Forest*	2011	Mike Sletten	708.366.6660
Roselle*	2008	Nicole Orlandino	630.894.1048
Westchester	2005	David Brink	708.865.8200
Special Districts:			
Berwyn Public Health District	2007	Elizabeth Pechous	708.788.6600
Berwyn Township	2005	Elizabeth Pechous	708.788.6600
Homewood Public Library	2020	Colleen Waltman	708.798.0121
Lemont Township	2001	Elizabeth Ganta	630.257.2522
Riverside Township	2014	Vera Wilt	708.442.4400
Salt Creek Sanitary	2004	Deborah Seaton	630.832.3637
Southeast Emergency Communications	2007	Jason Kern	847.724.7907
Wheatland Township	2014	Carolyn Rominger	630.717.0092
Winfield Township	2018	Betsy Rigler	630.231.3591

* Received GFOA Certificate of Achievement

Request for Proposal – Audit Services

Due: January 15, 2021 – 12:00 p.m.

SCHEDULE OF PROFESSIONAL FEES FOR THE AUDIT OF THE FINANCIAL STATEMENTS FOR THE FISCAL YEARS LISTED BELOW:**Regular Audit:**

FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
<u>\$11,000</u>	<u>\$11,000</u>	<u>\$11,500</u>	<u>\$11,500</u>	<u>\$11,750</u>

SCHEDULE OF PROFESSIONAL FEES FOR ADDITIONAL SERVICES

Quoted Hourly Rates for the Fiscal Years listed below:

	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Partner	<u>\$300</u>	<u>\$300</u>	<u>\$305</u>	<u>\$305</u>	<u>\$310</u>
Manager	<u>\$210</u>	<u>\$210</u>	<u>\$210</u>	<u>\$215</u>	<u>\$215</u>
Supervisor	<u>\$175</u>	<u>\$175</u>	<u>\$180</u>	<u>\$180</u>	<u>\$180</u>
Staff	<u>\$125</u>	<u>\$125</u>	<u>\$130</u>	<u>\$130</u>	<u>\$135</u>
<u>Admin</u> (other)	<u>\$75</u>	<u>\$75</u>	<u>\$75</u>	<u>\$75</u>	<u>\$75</u>

Firm Name: Selden Fox, Ltd.Address: 619 Enterprise Drive, Suite 100Oak Brook, IL 60523Signature: Edward G. TracyDate: 2021-01-11Printed Name: Edward G. Tracy, CPATitle: Shareholder/Executive Vice PresidentE-Mail: tracy@seldenfox.comTelephone: 630-954-1400