

**NORTHBROOK PUBLIC LIBRARY IN-PERSON & VIRTUAL BOARD MEETING**

**September 17, 2020 | 7:30 p.m.**

**Northbrook Public Library Pollak Room & RingCentral Webinar**

**Register to attend the meeting virtually:**

**<https://visit.northbrook.info/event/4582131>**

**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 Regular Session Minutes – August 20, 2020
  - 3.3 Cash Balances & Income Statement August 2020
  - 3.4 Approve Bills and Charges from August 2020
  - 3.5 Approve 2021 Holiday Schedule
- 4 Public Comments
- 5 Staff Reports – Ms. Kate Hall
  - 5.1 Reopening Plan Update
- 6 Unfinished Business
  - 6.1 Boiler Ventilation Construction Project Update
  - 6.2 EDI Statement Draft
- 7 New Business
  - 7.1 Audit Presentation
  - 7.2 Closing for Election Day
  - 7.3 Draft FY22 Tax Levy
  - 7.4 Cedar Lane Project Review
- 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  
8/31/2020**

		<b>Beginning Balance</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Balance</b>
<b><u>Operating</u></b>					
	General	7,401,655.90	1,788,277.83	645,240.81	8,544,692.92
	Restricted	228,422.08	706.04	2,582.13	226,545.99
	IMRF	676,282.00	108,864.24	33,717.23	751,429.01
	Fica	191,802.16	64,207.69	23,680.53	232,329.32
	Total Operating	<u>\$ 8,498,162.14</u>	<u>\$1,962,055.80</u>	<u>\$ 705,220.70</u>	<u>\$ 9,754,997.24</u>
<b><u>Capital Improvement</u></b>		\$ 5,492,616.42	\$ 9,448.72	\$ 203,394.76	\$ 5,298,670.38
<b><u>Debt Service</u></b>		\$ 38,316.79	\$ 95,961.08		\$ 134,277.87

<b>Cash Detail</b>	<b>Operating</b>	<b>Capital Improvement</b>	<b>Debt Service</b>
NB&T - Checking	24,682.07	(75,669.91)	134,072.62
PayPal	4,180.17	-	-
GSB - Money Market	225,892.40	-	-
Fifth Third - Checking/Money Market	9,495,252.95	5,370,830.46	-
US Bancorp	659.24	511.31	-
IMET	3,535.41	2,998.52	205.25
Petty Cash	795.00	-	-
Total	<u>\$ 9,754,997.24</u>	<u>\$5,298,670.38</u>	<u>\$ 134,277.87</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.

## August 2020 Financial Summary

Total General Fund revenues collected to date is \$6,624,732 budget differences include:

- 90.55% 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 \$4,461,098, budget differences include:

- Programming costs are less than budget due to COVID 19
- OCLC costs are paid quarterly
- CCS Shared Costs are paid quarterly
- Unemployment / Workers Compensation represents is 10 months of expense
- Supply costs are greater than budget due PPE purchases related to COVID 19
- Postage costs are greater than budget due to annual deposit being made in July
- General Insurance is 10 months of expense
- Telephone is greater than budget due to booking of 6 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 2 months of gas bills to date
- Contracted Services is less than budget due to annual invoicing for services

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

Northbrook Public Library  
Income Statement  
8/31/20

	PY Month	CY Month	PY YTD	CY YTD	CY Budget	33.33%
<b>01 - General Operating Fund</b>						
<b>Revenues</b>						
<b>Undesignated Revenue</b>						
Property Tax Levy	\$1,713,818.80	\$1,652,745.00	\$7,263,899.12	\$6,600,022.89	\$7,289,188.00	90.55%
Replacement Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	0.00%
Impact Fees	\$538.25	\$529.51	\$1,366.35	\$529.51	\$0.00	0.00%
Fines, Fees & Rentals	\$4,558.31	\$23.14	\$20,948.89	\$659.23	\$37,500.00	1.76%
Interest Income	\$16,516.74	\$1,584.50	\$57,752.93	\$8,492.54	\$50,000.00	16.99%
Other Income	\$615.06	\$11,684.39	\$7,172.76	\$12,195.57	\$100,000.00	12.20%
Total Undesignated Revenue	\$1,736,047.16	\$1,666,566.54	\$7,351,140.05	\$6,621,899.74	\$7,576,688.00	85.70%
<b>Designated Revenue</b>						
Gifts & Other Designated Income	\$948.09	\$677.34	\$19,173.43	\$2,735.03	\$100,000.00	2.74%
Designated Interest Income	\$57.40	\$28.70	\$185.12	\$97.14	\$0.00	0.00%
Total Designated Revenue	\$1,005.49	\$706.04	\$19,358.55	\$2,832.17	\$100,000.00	2.83%
<b>Total Revenues</b>	<b>\$1,737,052.65</b>	<b>\$1,667,272.58</b>	<b>\$7,370,498.60</b>	<b>\$6,624,731.91</b>	<b>\$7,676,688.00</b>	<b>84.64%</b>
<b>Expenses</b>						
<b>Undesignated Expenses</b>						
<b>Materials &amp; Services</b>						
Books	\$71,777.47	\$56,802.65	\$304,785.22	\$264,077.44	\$923,000.00	28.61%
Audio	\$5,148.85	\$2,475.00	\$25,846.49	\$23,746.37	\$90,000.00	26.38%
Audio/Video	\$5,148.85	\$2,475.00	\$25,846.49	\$23,746.37	\$90,000.00	26.38%
Videos/DVDs	\$7,178.57	\$3,621.05	\$23,157.43	\$10,475.40	\$40,000.00	26.19%
Programs	\$8,259.80	\$7,461.55	\$46,885.51	\$14,611.85	\$119,000.00	12.28%
OCLC	\$52.00	\$2,130.00	\$9,485.12	\$8,537.03	\$21,000.00	40.66%
CCS Shared Costs	\$0.00	\$0.00	\$33,020.72	\$33,292.21	\$82,000.00	40.60%
Total Materials & Services	\$80,089.27	\$66,394.20	\$394,176.57	\$320,518.53	\$1,145,000.00	27.99%
<b>Human Resources</b>						
General Salaries and Wages	\$309,295.19	\$307,676.76	\$1,222,911.65	\$1,222,756.71	\$3,928,756.00	31.12%
Maintenance Salaries & Wages	\$13,344.38	\$14,638.78	\$52,962.02	\$58,007.26	\$179,744.00	32.27%
Group Insurance	\$59,662.71	\$54,727.45	\$185,410.27	\$211,465.42	\$630,000.00	33.57%
Unemployment/Worker's Comp	(\$2,087.00)	\$738.00	\$17,619.09	\$17,385.52	\$27,000.00	64.39%
Staff Development	\$5,701.40	\$1,506.97	\$32,956.03	\$13,608.31	\$98,000.00	13.89%
Total Human Resources	\$385,916.68	\$379,287.96	\$1,511,859.06	\$1,523,223.22	\$4,863,500.00	31.32%

**Northbrook Public Library**  
**Income Statement**  
8/31/20

	PY Month	CY Month	PY YTD	CY YTD	CY Budget	33.33%
<b>Operating Costs</b>						
Photocopy	\$765.00	\$1,535.73	\$15,600.80	\$13,729.38	\$35,000.00	39.23%
Office & Library Supplies	\$3,375.80	\$16,778.32	\$19,625.11	\$28,924.94	\$70,000.00	41.32%
Software	\$13,302.25	\$16,736.95	\$45,930.64	\$29,617.54	\$95,000.00	31.18%
Postage	\$14,993.81	\$343.73	\$15,074.86	\$15,628.37	\$20,000.00	78.14%
General Insurance	\$0.00	\$0.00	\$44,773.88	\$46,138.02	\$59,000.00	78.20%
Telephone/Internet	\$861.40	\$909.37	\$5,151.65	\$16,663.67	\$36,000.00	46.29%
Professional Services	\$47,933.34	\$26,185.45	\$109,325.81	\$81,500.42	\$265,000.00	30.75%
Furniture, Equipment	\$6,431.83	\$19,372.47	\$42,268.62	\$24,409.99	\$100,000.00	24.41%
Equipment Rental & Maintenance	\$450.00	\$0.00	\$8,299.02	\$0.00	\$20,000.00	0.00%
Community Relations	\$5,239.94	\$29.88	\$12,212.47	\$4,715.89	\$48,000.00	9.82%
<b>Total Operating Costs</b>	<b>\$93,353.37</b>	<b>\$81,891.90</b>	<b>\$318,262.86</b>	<b>\$261,328.22</b>	<b>\$748,000.00</b>	<b>34.94%</b>
<b>Maintenance</b>						
Vehicle Expense	\$0.00	\$42.60	\$57.03	\$42.60	\$3,000.00	1.42%
Janitorial Supplies	\$6,105.96	\$3,528.08	\$15,209.27	\$8,810.44	\$45,000.00	19.58%
Utilities	\$792.61	\$2,134.42	\$13,584.95	\$4,237.53	\$53,000.00	8.00%
Building Repairs	\$4,357.00	\$1,751.50	\$4,357.00	\$1,751.50	\$30,000.00	5.84%
Contracted Services	\$9,457.14	\$11,921.26	\$53,090.94	\$30,026.41	\$135,000.00	22.24%
<b>Total Maintenance</b>	<b>\$20,712.71</b>	<b>\$19,377.86</b>	<b>\$86,299.19</b>	<b>\$44,868.48</b>	<b>\$266,000.00</b>	<b>16.87%</b>
<b>Other Expenses</b>						
Recruiting	\$0.00	\$0.00	(\$60.00)	\$0.00	\$500.00	0.00%
Contingency & Misc Exp	\$211.32	\$123.03	\$1,247.13	\$234.54	\$100,000.00	0.23%
Board Development	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00	0.00%
<b>Total Other Expenses</b>	<b>\$211.32</b>	<b>\$123.03</b>	<b>\$1,187.13</b>	<b>\$234.54</b>	<b>\$104,000.00</b>	<b>0.23%</b>
<b>Total Undesignated Expenses</b>	<b>\$580,283.35</b>	<b>\$547,074.95</b>	<b>\$2,311,784.81</b>	<b>\$2,150,172.99</b>	<b>\$7,126,500.00</b>	<b>30.17%</b>
<b>Designated Expenses</b>						
Miscellaneous Designated Expenses	\$7,158.22	\$59.95	\$15,320.65	\$1,992.75	\$100,000.00	1.99%
Designated Materials Expense	\$2,425.73	\$122.20	\$2,935.91	\$743.88	\$0.00	0.00%
Designated Program Expense	\$1,775.00	\$2,400.00	\$9,070.00	\$10,724.17	\$0.00	0.00%
<b>Total Designated Expenses</b>	<b>\$11,358.95</b>	<b>\$2,582.15</b>	<b>\$27,326.56</b>	<b>\$13,460.80</b>	<b>\$100,000.00</b>	<b>13.46%</b>
<b>Transfers &amp; Other Financing Uses</b>						
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%
<b>Total Transfers &amp; Other Financing Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$450,000.00</b>	<b>0.00%</b>
<b>Total Expenses</b>	<b>\$591,642.30</b>	<b>\$549,657.10</b>	<b>\$2,339,111.37</b>	<b>\$2,163,633.79</b>	<b>\$7,676,500.00</b>	<b>28.19%</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$1,145,410.35</b>	<b>\$1,117,615.48</b>	<b>\$5,031,387.23</b>	<b>\$4,461,098.12</b>	<b>\$188.00</b>	

Northbrook Public Library  
Income Statement  
8/31/20

	PY Month	CY Month	PY YTD	CY YTD	CY Budget	33.33%
<b>02 - IMRF/FICA Fund</b>						
<b>Revenues</b>						
<b>Undesignated Revenue</b>						
Property Tax Levy-IMRF	\$112,283.89	\$108,862.02	\$475,907.28	\$434,726.37	\$490,000.00	88.72%
Property Tax Levy FICA	\$64,162.22	\$64,206.38	\$271,947.02	\$256,399.85	\$289,000.00	88.72%
Interest Income IMRF	\$21.41	\$2.22	\$30.80	\$2.92	\$1,500.00	0.19%
Interest Income FICA	\$12.24	\$1.31	\$17.61	\$1.90	\$1,500.00	0.13%
Total Undesignated Revenue	\$176,479.76	\$173,071.93	\$747,902.71	\$691,131.04	\$782,000.00	88.38%
<b>Total Revenues</b>	<b>\$176,479.76</b>	<b>\$173,071.93</b>	<b>\$747,902.71</b>	<b>\$691,131.04</b>	<b>\$782,000.00</b>	<b>88.38%</b>
<b>Expenses</b>						
<b>Undesignated Expenses</b>						
<b>Human Resources</b>						
Employer IMRF	\$27,326.20	\$33,717.23	\$108,018.59	\$134,860.78	\$400,000.00	33.72%
Employer FICA	\$23,933.97	\$23,680.53	\$94,437.86	\$94,532.25	\$289,000.00	32.71%
Total Human Resources	\$51,260.17	\$57,397.76	\$202,456.45	\$229,393.03	\$689,000.00	33.29%
Total Undesignated Expenses	\$51,260.17	\$57,397.76	\$202,456.45	\$229,393.03	\$689,000.00	33.29%
<b>Total Expenses</b>	<b>\$51,260.17</b>	<b>\$57,397.76</b>	<b>\$202,456.45</b>	<b>\$229,393.03</b>	<b>\$689,000.00</b>	<b>33.29%</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$125,219.59</b>	<b>\$115,674.17</b>	<b>\$545,446.26</b>	<b>\$461,738.01</b>	<b>\$93,000.00</b>	

Northbrook Public Library  
Income Statement  
8/31/20

	PY Month	CY Month	PY YTD	CY YTD	CY Budget	33.33%
<b>03 - Capital Improvements Fund</b>						
<b>Revenues</b>						
<b>Undesignated Revenue</b>						
Interest Income	\$2,915.30	\$934.72	\$7,852.97	\$5,980.87	\$25,000.00	23.92%
Other Income	\$0.00	\$7,189.00	\$0.00	\$7,189.00	\$0.00	0.00%
<b>Total Undesignated Revenue</b>	<b>\$2,915.30</b>	<b>\$8,123.72</b>	<b>\$7,852.97</b>	<b>\$13,169.87</b>	<b>\$25,000.00</b>	<b>52.68%</b>
<b>Transfers &amp; Other Financing Sources</b>						
Transfer from General fund	\$0.00	\$0.00	\$0.00	\$0.00	\$425,000.00	0.00%
<b>Total Transfers &amp; Other Financing Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$425,000.00</b>	<b>0.00%</b>
<b>Total Revenues</b>	<b>\$2,915.30</b>	<b>\$8,123.72</b>	<b>\$7,852.97</b>	<b>\$13,169.87</b>	<b>\$450,000.00</b>	<b>2.93%</b>
<b>Expenses</b>						
<b>Undesignated Expenses</b>						
<b>Capital Projects &amp; Bond Expenses</b>						
Renovation/Repair	\$18,955.57	\$169,832.23	\$305,419.20	\$660,870.02	\$2,837,178.00	23.29%
Professional Fees	\$0.00	\$14,420.00	\$2,582.60	\$48,875.40	\$250,000.00	19.55%
Furniture & Equipment	\$0.00	\$17,817.53	\$52,335.17	\$220,869.74	\$250,000.00	88.35%
<b>Total Capital &amp; Bond Expenses</b>	<b>\$18,955.57</b>	<b>\$202,069.76</b>	<b>\$360,336.97</b>	<b>\$930,615.16</b>	<b>\$3,337,178.00</b>	<b>27.89%</b>
<b>Total Undesignated Expenses</b>	<b>\$18,955.57</b>	<b>\$202,069.76</b>	<b>\$360,336.97</b>	<b>\$930,615.16</b>	<b>\$3,337,178.00</b>	<b>27.89%</b>
<b>Total Expenses</b>	<b>\$18,955.57</b>	<b>\$202,069.76</b>	<b>\$360,336.97</b>	<b>\$930,615.16</b>	<b>\$3,337,178.00</b>	<b>27.89%</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(\$16,040.27)</b>	<b>(\$193,946.04)</b>	<b>(\$352,484.00)</b>	<b>(\$917,445.29)</b>	<b>(\$2,887,178.00)</b>	

Northbrook Public Library  
Income Statement  
8/31/20

	PY Month	CY Month	PY YTD	CY YTD	CY Budget	33.33%
<b>05 - Debt Service Fund</b>						
<b>Revenues</b>						
<b>Undesignated Revenue</b>						
Property Tax Levy	\$121,096.44	\$117,187.97	\$513,218.99	\$467,974.95	\$527,476.00	88.72%
Interest Income	\$26.30	\$6.44	\$54.02	\$6.79	\$500.00	1.36%
<b>Total Undesignated Revenue</b>	<b>\$121,122.74</b>	<b>\$117,194.41</b>	<b>\$513,273.01</b>	<b>\$467,981.74</b>	<b>\$527,976.00</b>	<b>88.64%</b>
<b>Total Revenues</b>	<b>\$121,122.74</b>	<b>\$117,194.41</b>	<b>\$513,273.01</b>	<b>\$467,981.74</b>	<b>\$527,976.00</b>	<b>88.64%</b>
<b>Expenses</b>						
<b>Undesignated Expenses</b>						
<b>Capital Projects &amp; Bond Expenses</b>						
Interest Payments	\$0.00	\$0.00	\$134,716.32	\$207,143.76	\$264,945.00	78.18%
Principal Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$262,531.00	0.00%
<b>Total Capital &amp; Bond Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$134,716.32</b>	<b>\$207,143.76</b>	<b>\$527,476.00</b>	<b>39.27%</b>
<b>Total Undesignated Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$134,716.32</b>	<b>\$207,143.76</b>	<b>\$527,476.00</b>	<b>39.27%</b>
<b>Transfers &amp; Other Financing Uses</b>						
Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
<b>Total Transfers &amp; Other Financing Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>0.00%</b>
<b>Total Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$134,716.32</b>	<b>\$207,143.76</b>	<b>\$527,976.00</b>	<b>39.23%</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$121,122.74</b>	<b>\$117,194.41</b>	<b>\$378,556.69</b>	<b>\$260,837.98</b>	<b>\$0.00</b>	



Northbrook Public Library  
Bills, Charges and Transfers for Board of Trustee Approval  
Month of August 20

**Operating Funds**

Library Claims List	\$	163,584.99
Librarian's Claims List	\$	12,345.05
Payroll	\$	308,584.90
Fica/IMRF	\$	57,397.76
ACH to IPBC	\$	67,348.01
Transfer to Debt Service	\$	95,959.99
<b>Total Operating Funds</b>	<b>\$</b>	<b>705,220.70</b>

**Capital Improvement Fund**

Claims List	\$	203,394.76
	<b>\$</b>	<b>203,394.76</b>

**Debt Service Fund**

<b>Grand Total Library</b>	<b>\$</b>	<b>908,615.46</b>
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Northbrook Public Library  
Bank Register Report  
Northbrook Bank & Trust General Checking

Transaction Number	Transaction Date	Reference	Payments	Description
24235	8/18/2020	Accurate Office Supply Co.	\$4,578.30	monthly payment - supplies
24236	8/18/2020	Advanced Disposal	\$1,025.80	monthly payment - utilities
24237	8/18/2020	David Drazin	\$875.00	monthly payment - programming
24238	8/18/2020	Moore Landscapes, LLC	\$1,050.00	quarterly payment - contracted services - 2 quarters paid
24239	8/18/2020	Quality Process Counsultants, Inc.	\$750.00	
24240	8/18/2020	Selden Fox, LTD	\$6,000.00	annual payment - professional services - total audit fee \$10,700.00
24241	8/18/2020	Travelers CL Remittance Center	\$738.00	annual payment - workers compensation insurance - audit
24242	8/18/2020	Universal Security Corporation	\$2,330.06	monthly payment - contracted services - guard for entrance
24243	8/18/2020	Wells Fargo Vender Fin Serv	\$1,530.00	monthly payment - photocopy - 2 months paid
24244	8/27/2020	1000Bulbs.com	\$728.18	monthly payment - janitorial
24245	8/27/2020	Amazon	\$11,951.09	monthly payment - supplies
24246	8/27/2020	Ancel Glink P.C.	\$2,310.00	monthly payment - professional services
24247	8/27/2020	Auscura	\$1,500.00	quarterly payment - software - health screening
24248	8/27/2020	Baker & Taylor	\$28,398.58	monthly payment - materials
24249	8/27/2020	Bayscan Technologies	\$1,076.51	monthly payment - supplies
24250	8/27/2020	Best Quality Cleaning	\$5,587.70	monthly payment - contracted services - cleaning
24251	8/27/2020	Continental Resources, Inc	\$19,232.48	annual payment - equipment
24252	8/27/2020	Cooperative Computer Service	\$4,059.00	annual payment - software
24253	8/27/2020	Discovery Benefits, Inc.	\$2,448.98	monthly payment flexible spending, dedendant care and commuter benefit
24254	8/27/2020	F.E. Moran Mechanical Services	\$1,751.50	monthly payment - building repairs
24255	8/27/2020	Gale/Cengage Learning Inc.	\$5,183.93	monthly payment - materials
24256	8/27/2020	Grainger	\$731.96	monthly payment - janitorial
24257	8/27/2020	Jo-Ann Stores LLC	\$1,045.00	annual payment - software
24258	8/27/2020	Midwest Tape	\$4,536.61	monthly payment - materials
24259	8/27/2020	Old Town School of Folk Music	\$600.00	monthly payment - programming
24260	8/27/2020	Old Town School of Folk Music	\$600.00	monthly payment - programming
24261	8/27/2020	Old Town School of Folk Music	\$600.00	monthly payment - programming
24262	8/27/2020	Olsson Roofing Company, Inc.	\$900.00	semi annual payment - contracted services
24263	8/27/2020	Outsource Solutions Group, Inc.	\$20,261.90	monthly payment - professional services
24264	8/27/2020	Overdrive	\$16,661.03	monthly payment - materials
24265	8/27/2020	Proquest	\$2,195.65	monthly payment - materials
24266	8/27/2020	Reaching Across Illinois Library System	\$7,525.00	annual payment - software
24267	8/27/2020	Symmetry Energy Solutions, LLC	\$1,108.62	monthly payment - utilities
24268	8/27/2020	Thomson Reuters -West Payment Ctr.	\$629.76	monthly payment - materials
24269	8/27/2020	Universal Security Corporation	\$774.00	monthly payment - contracted services - guard for entrance
24270	8/27/2020	VSP of Illinois, NFP	\$666.48	monthly payment - vision insurance - 2 months
24271	8/27/2020	Warehouse Direct	\$869.87	monthly payment - supplies
24272	8/27/2020	Universal Security Corporation	\$774.00	monthly payment - contracted services - guard for entrance

\$163,584.99

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

Transaction Number	Transaction Date	Reference	Payments
50387	8/26/2020	A.B. Distributing, Inc.	\$53.77
50388	8/26/2020	Gregory Alexander	\$200.00
50389	8/26/2020	Anna Amen	\$110.00
50390	8/26/2020	American Library Association	\$199.00
50391	8/26/2020	American Library Association, Membership	\$275.00
50392	8/26/2020	Aquatic Works LTD	\$175.00
50393	8/26/2020	Baker & Taylor Entertainment	\$214.95
50394	8/26/2020	Lauren Bondy	\$200.00
50395	8/26/2020	The Book Bin	\$395.30
50396	8/26/2020	Nancy Buehler	\$250.00
50397	8/26/2020	CallOne	\$368.04
50398	8/26/2020	Wiatt Cariveau	\$150.00
50399	8/26/2020	Chicago Filter Supply	\$358.80
50400	8/26/2020	Cintas	\$330.50
50401	8/26/2020	Cloudbakers	\$71.50
50402	8/26/2020	Carol D'Anca	\$250.00
50403	8/26/2020	Discovery Benefits - Simplify	\$109.50
50404	8/26/2020	Bobby Everson	\$150.00
50405	8/26/2020	Fifth House Ensemble	\$150.00
50406	8/26/2020	First Bankcard	\$12.99
50407	8/26/2020	Freeman Pictures, Inc.	\$200.00
50408	8/26/2020	Mark Gelfeld	\$200.00
50409	8/26/2020	GovConnection, Inc.	\$244.68
50410	8/26/2020	Kathryn Hall	\$29.67
50411	8/26/2020	HR Source	\$230.00
50412	8/26/2020	Impact Networking LLC	\$5.73
50413	8/26/2020	J.C. Licht, Inc.	\$68.87
50414	8/26/2020	Alisa Kusnitzow	\$125.00
50415	8/26/2020	Alisa Kusnitzow	\$125.00
50416	8/26/2020	Lechner Services	\$374.88
50417	8/26/2020	Helen Kim Lee	\$150.00
50418	8/26/2020	Juan Lucero	\$150.00
50419	8/26/2020	Ron Mantegna	\$200.00
50420	8/26/2020	McMaster-Carr Supply Co.	\$154.26
50421	8/26/2020	New Readers Press	\$56.94
50422	8/26/2020	North American	\$146.90
50423	8/26/2020	Northbrook Hardware	\$508.67
50424	8/26/2020	Old Town School of Folk Music	\$300.00
50425	8/26/2020	Old Town School of Folk Music	\$150.00
50426	8/26/2020	Recorded Books, Inc.	\$71.55
50427	8/26/2020	Ring Central Inc	\$541.33
50428	8/26/2020	Jean M Robbins	\$200.00

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

Transaction Number	Transaction Date	Reference	Payments
50429	8/26/2020	Justin Roberts	\$400.00
50430	8/26/2020	Robin's Roost Inc.	\$200.00
50431	8/26/2020	Rowman & Littlefield Publishing Group	\$96.89
50432	8/26/2020	Olga Rudiak	\$375.00
50433	8/26/2020	Runco Office Supply	\$406.30
50434	8/26/2020	Rika Seko	\$150.00
50435	8/26/2020	SenSource	\$120.00
50436	8/26/2020	Sheet Music Plus	\$122.29
50437	8/26/2020	H. David Smith	\$100.00
50438	8/26/2020	Staples Business Credit	\$598.00
50439	8/26/2020	Sullivan's Law Directory	\$92.52
50440	8/26/2020	Sunset Food Mart, Inc.	\$4.76
50441	8/26/2020	The Wild Shack	\$140.00
50442	8/26/2020	Ann Torralba	\$150.00
50443	8/26/2020	Uline	\$69.33
50444	8/26/2020	UPS	\$343.73
50445	8/26/2020	WEX Bank	\$42.60
50446	8/26/2020	Yami Vending Inc.	\$91.00
50447	8/27/2020	The Home Depot Credit Services	\$584.80

\$12,345.05

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

Transaction Number	Transaction Date	Reference	Payments	Description
1755	8/18/2020	Eagle Painting & Maintenance Co, Inc.	\$67,950.00	Sealing & Coating Project - Exterior Façade
1756	8/18/2020	Interior Investments, LLC	\$17,817.53	2nd Floor Study Room Project - Furniture
1757	8/18/2020	Pepper Construction Co.	\$61,637.17	2nd Floor Study Room / Penthouse Project
1758	8/20/2020	ASI Sign Systems	\$1,237.00	2nd Floor Study Room Project - Signage
1759	8/20/2020	Pepper Construction Co.	\$23,769.06	2nd Floor Study Room / Penthouse Project
1760	8/27/2020	Ancel Glink P.C.	\$420.00	Construction Project Attorney Fees
1761	8/27/2020	Capital Glass & Architectural Metals Inc.	\$13,189.00	Window Replacement
1762	8/27/2020	Mechanical Concepts of Illinois, Inc	\$3,375.00	Boiler Ventilation Project
1763	8/27/2020	Product Architecture + Design	\$14,000.00	1st Floor Renovation - RFID, Lobby, Circulation Workroom, Staff Lounge
			<u>\$203,394.76</u>	

Northbrook Public Library Foundation  
Financial Statements  
August-20

Income Statement		
	Month to Date	Year to Date
Income		
Unrestricted Donations		
Brick Donations	200.00	600.00
Auditorium Chair Donations		
Individual Donations		36.00
Corporate Donations		
Organizations Donations		
Whole Foods Donation		
HodgePodge Donation		
Grill House Donation		
Amazon Smile Donations	62.71	117.07
Total Unrestricted Donations	262.71	753.07
Interest Income-Unrestricted	4.26	19.80
Total Income	266.97	772.87
Expense		
Bank Fee		
Brick Expenses		135.00
Chair Expenses		
Filing Fee	28.00	28.00
Grant Transfer to NPL		
Postage		
Professional Fees	210.00	210.00
Software Expense		
Special Event Expense		
Total Expense	238.00	373.00
Net Income	28.97	399.87

Auditorium Chairs Available for Sale	218
Auditorium Chairs Sold through August 2020	49
Remaining Auditorium Chairs for Sale	169
Percent Sold	22%

24 x 24 Bricks Available for Sale	74
24 x 24 Bricks Sold through August 2020	74
Remaining 24 x24 Bricks Available for Sale	0
Percent Sold	100%

12 x 12 Bricks Available for Sale	1057
12 x 12 Bricks Sold through August 2020	853
Remaining 12 x 12 Bricks Available for Sale	204
Percent Sold	81%

Balance Sheet	
ASSETS	
Current Assets	
Checking/Savings	
MB Financial - Checking	5,471.32
MB Financial - Money Market	50,319.81
Total Checking/Savings	55,791.13
Accounts Receivable	
Due from NPL	90.00
Total Accounts Receivable	90.00
Total Current Assets	55,881.13
TOTAL ASSETS	55,881.13
LIABILITIES & EQUITY	
Equity	
Retained Earnings	55,481.26
Net Income	399.87
Total Equity	55,881.13
TOTAL LIABILITIES & EQUITY	55,881.13

## **NORTHBROOK PUBLIC LIBRARY**

### **Scheduled Closing Days for Calendar 2021**

New Year's Eve	Thursday, December 31, 2020 (close at 3:00 p.m.)
New Year's Day	Friday, January 1, 2021
Security Training	Thursday, January 21, 2021 (late open)
Easter	Sunday, April 4, 2021 (not a paid holiday)
Staff Development Day	Friday, May 14, 2021
Memorial Day	Monday, May 31, 2021
Fourth of July	Sunday, July 4, 2021
Fourth of July	Monday, July 5, 2021
Security Training	Friday, August 6, 2021
Labor Day	Sunday, September 5, 2021
Labor Day	Monday, September 6, 2021
Thanksgiving Eve	Wednesday, November 24, 2021 (close at 6:00 p.m.)
Thanksgiving	Thursday, November 25, 2021
Christmas Eve	Friday, December 24, 2021
Christmas Day	Saturday, December 25, 2021
New Year's Eve	Friday, December 31, 2021 (close at 3:00 p.m.)
New Year's Day	Saturday, January 1, 2022

# DIRECTOR'S REPORT

## AGENDA ITEMS

### 3 Consent Agenda

#### 3.5 Approve 2021 Holiday Schedule

There are no changes to the schedule from last year's days.

### 4 Public Comments

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

### 5 Staff Reports

In addition to my report in the packet, Linda Vering will be present to talk about the library's communication strategy around COVID-19.

### 6 Unfinished Business

#### 6.1 Boiler Ventilation Construction Project Update

Anna will provide a verbal update.

#### 6.2 EDI Statement Draft

I worked with Kayhan and Maura on this and we have included a draft resolution for the board's discussion.

### 7 New Business

#### 7.1 Audit Presentation

Ed Tracy from Selden Fox will be here to go over the audit. The packet includes the audit.

#### 7.2 Closing for Election Day

I have included a memo on options for whether to close or not for Election Day.

#### 7.3 Draft FY22 Tax Levy

Anna has prepared a memo and supporting documentation. We will look at this again next month, this is just to give the board an overview and a chance to give us more direction on what you would like to see for the levy.

#### 7.4 Cedar Lane Project Review

The Village is moving forward with redoing Cedar Ln and discussed at the Village board meeting last month. Tom Poupard is unable to attend our meeting, but I have shared the presentation he gave to the Village board and look forward to hearing the board's comments.



## LIBRARY UPDATES

### Programming

We asked a small group of staff familiar with user experience and design thinking principals to help us gather feedback on virtual programming. This will be headed by John Amundsen with Madison Carroll, Amanda Lopez, and Aaron Ashmann as well.

Summer Reading wrapped up on August 16. While we saw a significant drop in participation by young people, we heard positive feedback from those that participated. We had 310 babies, youth, and teens finish summer reading and engineered a way to distribute coupons via mail, and prize books via contactless curbside pick-up at the library. Adult Summer reading final statistics:

- 481 people participated
- 333 completed the program by reading at least 3 books
- Completion rate 69% (up from 53% last summer)
- 2,356 books were read
- 207 book reviews were submitted

We wrapped up most Summer Teen Volunteer groups this month. The teens contributed by creating crafts that will be distributed throughout the year via contactless pick up, Escape Rooms created to distribute to patrons throughout the year as a passive programs, physical and online promotional materials for the Young Adult materials collection. This year, we were unable to invite teens to be a part of our community garden initiative due to the pandemic, but our plot has been maintained by Anna Fillmore and we are donating its food yield to the Northfield Township Food Pantry.

A recording of the TEDxNorthbrookLibrary live event held on August 1 is available to view here: <https://youtu.be/Ylfl-QMrLd4>

Northbrook Public Library will be partnering with JCC to do a four film and discussion series in late September-October. This series will focus on race and the Jewish community. The panel discussions will take place on September 30, October 14, October 21, and October 28 at 7pm. The Films will screen the Sunday before the discussion at 7:15pm-Tuesday at 11:45pm. Panelists include those who contributed to the making of the film or academics knowledgeable of the subject. The following movies will be featured in this series:

- *They Ain't Ready for Me*, about an African American rabbinical student who is leading the fight against gun violence on the south side of Chicago.
- *Shared Legacies*, which explores the history of the Black-Jewish alliance in America.
- *Joachim Prinz: I Shall not be Silent*, about a young rabbi in Berlin during the 1930's who refused to be silent and sought to restore the self-esteem of German Jews.
- *Dreams of Hope*, part documentary and part classical concert that tells the story of a historic performance at the 16th Street Baptist Church in Birmingham, Alabama.

RAIN (Racial Awareness in the Northshore) has reached out to the library in hopes of partnering on an educational program related to affordable housing. The program is slated for late September/early October. This topic has come up in previous programs including the "Northbrook and the American Creed" grant program from 2019, and they anticipate high interest in the community.

Reference Librarians, Bryan Brugger and Phil Collins continued the job search skill series in August. Bryan hosted a program on writing cover letters and Phil developed and taught a new Job Site Tips class which focused on conducting a job search on sites like Indeed. The class is available to watch on [YouTube](#). A resume writing program is scheduled for early September.

Reference Librarian Jill Franklin hosted Illinois' Surprising Geology. 44 attended (31 live + 13 views). This was a new program and it generated a fair amount of registrations and interest.

We offered a program for parents and caregiver entitled "Talking to Children about Race and Racism" on August 6. This program was presented by Lauren Bondy, LCSW and Jean Robbins, Ph.D. We only had 4 participants and found discussion difficult via video conference, but the presenters did a wonderful job and we learned that this format might not be the best way to support our community members who endeavor to talk to children about race and racism. We will continue to explore ways to support these types of conversations and learning opportunities.

We debuted a collaborative Pajama Storytime program in August. This program will be offered once a month and is a collaboration between 4 Youth Services staff members. Not only is a collaboration of this nature beneficial to the patrons watching as they get to see a variety of presenters, activities, and stories, but it allows staff to learn and grow from each other and builds our Youth Services team. You can view the first Pajama Storytime here: <https://youtu.be/a8YiaFrMGw>

Our Book Stroll wrapped up in August. This is a summary of which story, park, and number of online surveys were submitted this summer as part of the Book Stroll:

- |                              |               |    |
|------------------------------|---------------|----|
| • We're Going on a Bear Hunt | Techny        | 15 |
| • We're Going on a Bear Hunt | Village Green | 17 |
| • Sam and Dave Dig a Hole    | Techny        | 11 |
| • Sam and Dave Dig a Hole    | Village Green | 14 |

Sarah Rustman normally does an in person meeting with GBN transitions group for teens who have disabilities to introduce titles they have been assigned to read during the fall semester and introduce them to the public library. Since we couldn't meet in person, Sarah made a video to talk about the books and demonstrate how they can be checked out using Overdrive/Libby. The students and teachers said they appreciated it being captioned. Here is the link to the video: <https://youtu.be/GMeFt525RhI>

## Patron Assistance

Homebound delivery usage increased in August. We now have 35 patrons signed up with 32 deliveries in August and a total of 80 items.

You will be seeing an online marketing campaign for National Library Card Sign-up Month which plans for weekly social media posts in September to help encourage people to sign up for library cards.

Bryan Brugger has been working on strengthening our relationship with the Chamber Commerce and our business community by attending weekly Chamber networking events. He and John Amundsen are working to gather responses to the business services survey that was distributed last month.

## Behind the Scenes

We were offline with Polaris from September 5-8 as CCS added the Palatine and Grayslake public libraries to the consortium. We did continue curbside pickup to be scheduled for the Saturday and Tuesday of downtime and put together a plan for how to do offline holds for patrons during the downtime. I am happy to report that the migration for the two new libraries went well and we were back up and running before we opened on Tuesday.

The Northbrook Public Library pickup location is disabled, so patrons can only choose the Curbside Pickup location when placing holds. We hope this will help make it clear that all holds must be picked up through curbside pickup.

We are partnering with the Village on Wellness Days 2020 – providing a convenient opportunity for employees and spouses covered on the library medical insurance plan to register for a biometric screening and flu vaccinations for all staff.

We are experiencing a delay in receiving new materials. There has been a definite slow down in deliveries as a result of supply chain disruptions. Technical Services is monitoring and processing new items as quickly as possible to minimize the disruption to our patrons.

Kate Hall, Executive Director

# COLLABORATORY UPDATE

Prepared by: Cathleen Doyle  
August, 2020

## PROJECTS



From Maker Specialist Bob Couch: A patron visited to make some laser-etched bamboo utensils, with a fancy “bamboo slice” holder. I aligned all the utensils in the laser and etched them in one, prolonged job. We then attached the rotary and mounted the bamboo cylinder by using one of our glasses as a sort of plug - keeping it stable and allowing it to rotate at a somewhat stable pitch.

She wasn’t sure what design to use for the holder, so I recommended a simple “frame” supplied by Gravit. It really made the text pop and the whole package come together.

Maker Specialist Kate Henry helped Connor and his mom etch his name on a water bottle, and Ms. Chin tweeted a lovely photo and note about the experience.

## APPOINTMENTS

From August 1 through August 31, we held 39 appointments for patrons to use the Collaboratory, helping 54 people with their projects.

## VIRTUAL PROGRAMS

We offered 5 virtual maker programs with 22 attendees:

- GarageBand Basics
- Intro to the Collaboratory tour
- Coaster Design
- Fiber Arts Meetup
- Handmade Gift Packaging
- Watercolor Cards



Ellie Chin @mrselliechin · 13h

Thank you @northbrookpl Collaboratory staff for opening up for 1:1 appointments and allowing us to come in and create in a safe space with thoughtful and effective ways to offer socially distanced support.



# AUGUST 2020 DATA & STATISTICS

Even though the building is open seven days a week, many patrons continue to enjoy the library's resources and services remotely. Staff working from home are answering phone calls, maintaining our collections, planning virtual programs, and more. Comparisons are between August 2019 and August 2020.

## Virtual Programming

42

programs  
offered

Attendance:

729

Average attendance  
per program:

17

## WiFi Use

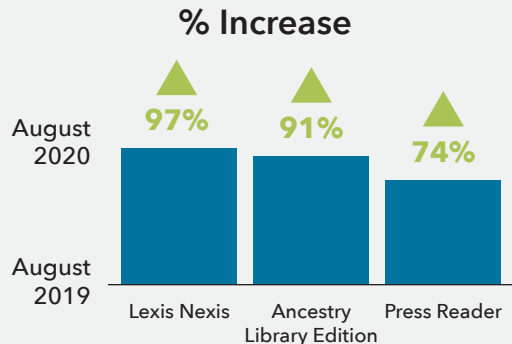
3,480 logins

Patrons are using the WiFi in our building and parking lot.



## eResource Use

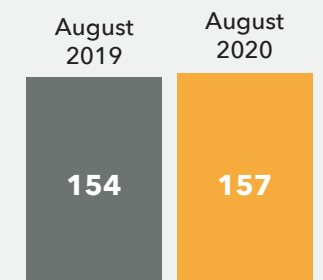
The library is helping keep patrons up to date on information.



▲  
2%

### Use Increase

The library is helping patrons learn new skills with Creativebug, Gale Courses, and Lynda.com.



## Downloadable Content

■ August 2019 ■ August 2020

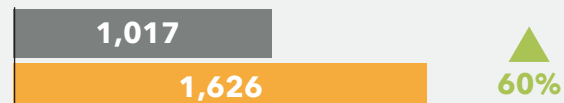
### eBooks



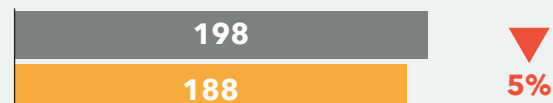
### eAudiobooks



### eMagazines



### eMusic



### eVideo



# AUGUST 2020 DATA & STATISTICS

## Connecting with Patrons

### Phone Calls

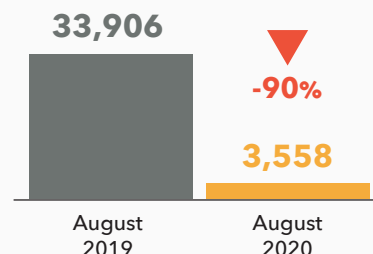


**3.09 minutes**  
average call time

Common topics:  
account help, technology  
help, placing holds, virtual  
program questions

### Patron Visits

The library  
reopened to  
patrons with  
limited hours  
on July 20.



### Social Media & Email

**8** Email  
campaigns  
sent

Targeted emails  
sent to multiple  
audiences.



**55**

Total Facebook posts  
(including **28** event posts)

### Most Popular Facebook Post

Information about  
visiting the library

Published on August 25

**13** likes

**985** estimated  
reach

**121** engagements

**11**

Total  
Instagram  
posts

### Most Popular Instagram Post

Information about visiting the library

Published on August 25



Liked by skokiellibrary and 44 others

northbrookpl Did you know that you can visit the library any day of the week... more

**398** estimated  
reach

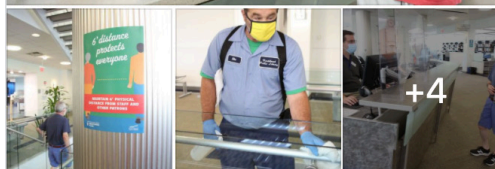
**45** likes



Northbrook Public Library  
August 25 at 12:30 PM · 🌐

Did you know the library is open 7 days a week? We welcome you to visit during the following hours:

Mon, Thurs, & Fri: 9am-5pm  
Tues & Wed: 4-8pm  
Sat: 11am-4pm... See More



13

Like

Comment

Share

## Patron Comments and Suggestions

August 2020

---

### RECEIVED AUGUST 5, 2020

This is the second time that I've tried to use the curbside pickup scheduling online and it won't let me schedule a time. The error is something along the lines of "wait to schedule a time until you receive a hold notice." I've received multiple "your holds are ready" notices, so it doesn't make much sense to me. I called last time and the person that picked up was able to schedule me for a time and told me that I need to schedule pickup times at least 48 hrs in advance despite times being shown as available as early as the next day.

I just tried to follow all the rules and I'm still getting the same error. I'd like someone to call me to help me understand how I can pick up my holds if I can't schedule a pick-up time online

*Comment Source: Email*

*Response to Patron by Brodie Austin on August 5, 2020:*

Thank you for your email. I'm sorry to hear that you're having issues with the curbside scheduler. Allow me to address your concerns:

The red message box that you see when you first visit the page isn't a form error. We are trying to grab people's attention so that they are aware they need to have holds available. This should not prevent you scheduling a time.

Up until last week, there was an issue with times appearing that weren't actually available for booking. That bug has been fixed. When you see available times now, those times truly are available.

If you try again and continue to have problems, please let me know and I can look into the issue more closely.

---

### RECEIVED AUGUST 14, 2020

Thank you so much for the update. The library is doing a fantastic job. Totally awesome work during these trying times.

*Comment Source: Paper Form*

*Response to Patron by Brodie Austin on August 17, 2020:*

Thank you for the encouraging words. We appreciate hearing that you think we're doing a good job.



---

**RECEIVED AUGUST 17, 2020**

Do you have a date of when non-residents can come to the Collaboratory?

*Comment Source: Email*

*Response to Patron by Cathleen Doyle on August 15, 2020:*

Thank you for your inquiry. We continue to monitor appointments, but we do not have a date yet for when we'll make the Collaboratory available to nonresidents. Once we do open up appointments, I'd be happy to contact you and let you know. If you'd rather not be notified, please let me know.

---

**RECEIVED AUGUST 18, 2020**

Patron was very upset that there was no option for Reference [in the automated phone attendant]. When she got me, she was not happy that I was not a part of Reference/a general Adult Services dept. She also tried waiting through the list of options to see if she would get to our general line, and it just kept repeating the options. I told her that until something changes, next time she could press for Technology Help to get to Reference faster. She indicated that there was no way for her to know that Tech Help meant Reference, and was wondering why there were options for other departments, but not Reference.

*Comment Source: Phone (Comment passed along by staff member)*

*Staff comments by Brodie Austin on August 18, 2020:*

We implemented the auto-attendant on our phone system to alleviate the amount of calls going directly to the switchboard. By and large the approach has been successful and has helped with staffing the main number.

In setting up the attendant, we have tried to have callers choose from definable tasks instead of departments, since many people may not know what "Reference" is. I double checked and we offer an option to press "0" to speak to staff as the last option.

---

**RECEIVED AUGUST 18, 2020**

Made three trips on Tuesday, August 18, never showed up. Left message on phone. awaiting return call.

Follow up from patron on 8/19:

Every one I spoke to was more than gracious and very apologetic. Just a minor slip up. Book was still on the shelf. I think considering how you managed all you had to do, it was Ok to trip once. We



re-arranged a new pick up which I got today. Thank you to every one who worked it out for me. YOU ARE ALL GREAT. LOVE MY LIBRARY.

*Comment Source: Email*

*Response to Patron by Brodie Austin on August 18, 2020:*

Thank you for your email. I'm sorry you're having trouble picking up your hold. Per the email notification, you should make a curbside appointment for the pickup.

You can make a reservation online here: <https://www.northbrook.info/curbside> or by calling the library at 847-272-6224.

If you still have trouble, please let me know.

---

**RECEIVED AUGUST 22, 2020**

Thank you for sending [information about library's opening hours] out. I went to the library unknowingly at the wrong time last week and you were closed. This is a huge help.

*Comment Source: Email (Sent in response to eNewsletter email.)*

*Response to Patron by Brodie Austin on August 24, 2020:*

Thank you for your email. I apologize for the confusion. I'm glad that the information we shared helped.

---

**RECEIVED AUGUST 31, 2020**

I know you are all doing your best with hours, schedules, new rules, changes, on and on and on..

Today's (8/31) email was head-spinning for me!!! I'll go back to it later to re-read after dinner and a little nap.. But that's my immediate reaction. Wow.

btw how do you guys keep up with it all?

*Comment Source: Email*

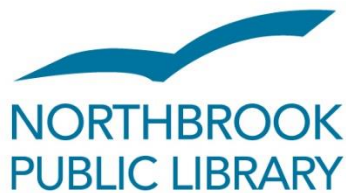
*Response to Patron by Brodie Austin on September 1, 2020:*

Thank you for your email. Keeping up has become a full-time job! Do you feel that we are providing too much information? Obviously, we want to ensure you have the information you need, but understand that information overload is a real thing.

I would appreciate the feedback.

*Staff comments by Brodie Austin on September 1, 2020:*

I discussed this comment briefly with Linda, our Marketing and Communications Supervisor. We are planning to do a few A/B tests to experiment with different ways of presenting important information in our emails. We are going to discuss doing a feedback survey to determine if we are communicating effectively with our patrons.



## Memorandum

---

**DATE:** September 10, 2020

**TO:** Board of Trustees

**FROM:** Kate Hall, Executive Director

**RE:** Reopening Plan Update

We have now been open for almost two months and continue to see low turnout of patrons. Curbside usage continues to be high and we have been able to successfully streamline operations to offer next day pick-up. During the month of August, we prepared the following number of bags:

Total Bookings	2983
Cancelled Bookings	216
No Shows	109
Total Complete Bookings	2658

At this time, we are not looking at expanding services. We are going to wait and see how the school reopenings go in case we need to pull back as a result of increased cases.

In general, patrons continue to be good at following our safety guidelines and we have had few instances with people refusing to comply. We will continue to monitor the door to answer questions and ensure everyone coming in is wearing a mask. We have found that while most people are wearing masks, one frequent occurrence is that people are wearing them below their nose. Usually a gently reminder is enough to have them put it on properly before entering the building.

I have asked Linda Vering to come and speak with the board to share the many different ways she and the rest of Marketing & Graphics are working on keeping our community informed around the new rules and changes we have had to make as a result of the pandemic.

We are also digging into what changes will need to happen with some of our services as the weather turns colder and should have those plans finalized in the next couple of weeks.

I continue to monitor the positivity rates and work closely with the Village, Park District, and Schools in Glenview and Northbrook to ensure we are keeping up to date on what is happening. We are exploring whether there is a joint metric we can use if needed to pull back on services if the positivity rate gets too high. We will continue exploring that and are committed to working together to keep our communities safe.

I look forward to answering any questions the board has.

# Equity, Diversity, & Inclusion Resolution

**WHEREAS**, trustees of the Northbrook Public Library, as well as the Northbrook Public Library staff, are saddened and outraged by recent events that demonstrate the systemic injustice and inequity that persists in our country;

**WHEREAS**, the Northbrook Public Library celebrates and affirms the value of every community member and works to be welcoming and respectful of people's multiple group identities relating to race, ethnicity, gender identity, socioeconomic status, sexual orientation, religion, ability, language, age, size, and more;

**WHEREAS**, we have a duty to not only reflect the community we serve, but also to educate the community about the diversity of our region, state, nation, and world;

**WHEREAS**, we recognize that libraries are central to the promotion and practice of intellectual freedom, but also recognize that public libraries have been and continue to be complicit in systems that oppress, exclude, and harm and that we must do better;

**WHEREAS**, we will pursue these goals internally by educating staff, examining and eliminating structural racism and bias, and externally by providing programs and educational opportunities to the community in order to be actively inclusive;

**WHEREAS**, we will solicit feedback and listen to community members as they share their experiences and learn from their stories;

**WHEREAS**, we recognize that we cannot do this work alone and will continue to build on our community partnerships to make the work of embracing equity, diversity, and inclusion a community wide effort and seek out professional expertise to help us through this process;

**WHEREAS**, we understand that making a statement does not absolve us from further action and that we are committed to honest reflection and structural change within our organization;

**WHEREAS**, we are committed to continuing the work staff have already begun in this area and will continue to focus on normalizing these efforts and weaving them into the day to day work of the library;

Now, therefore, be it resolved on this XX day of XXXXX 2020, by the Board of Trustees of the Northbrook Public Library that, the library condemns racism, racial violence, white supremacy, hate speech, bigotry, and social injustice in all forms inside and outside of our library and community, stands steadfast in our commitment to foster an inclusive environment where every staff member, community member, and library patron is treated with dignity and respect, and is committed to taking action. Specific priorities will be set for each year of work to achieve an ongoing and sustained culture of equity, diversity, and inclusion starting with:

1. Recruiting and hiring an EDI expert to assess and guide the organization
2. Determining how to gather input and feedback from diverse communities, including people of color, faith-based communities, people of differing abilities, and immigrants
3. Addressing systemic racism within our organization and creating a plan for working toward racial equity
4. Implementing community programs on the topics of social and racial justice
5. Providing staff training and awareness building on the topics of equity, diversity, and inclusion
6. Assessing and diversifying collections
7. Reviewing human resources practices, including hiring, training and evaluating staff
8. Evaluating and updating organizational policies, procedures, and processes
9. Developing marketing strategies and campaigns that are inclusive and diverse

September 10, 2020

Board of Trustees  
Northbrook Public Library  
Northbrook, Illinois

We have audited the financial statements of **Northbrook Public Library** for the year ended April 30, 2020, and have issued our report thereon dated September 10, 2020. During our audit, we noted the following operational or administrative matters we believe to be of potential benefit to you.

#### **Accounting for Leases**

The Governmental Accounting Standards Board (GASB) issued Statement No. 87 that provides new accounting and reporting guidance on leases. This statement was originally effective for fiscal years ending after December 15, 2020, but subsequently postponed the effective date of the standard for 18 months. Despite this delay, the Library should be taking steps now to prepare for implementation.

Under this new standard, all leases lasting longer than one year will be reported by the lessee as a right-to-use asset and a long-term liability in the statement of net position in the government-wide and proprietary fund financial statements. Governments should consider the potential impact of reporting additional debt in the financial statements may have on existing legal debt limitations and bond covenants.

At this time, management should also evaluate its policies and procedures for tracking and reporting leases, including creating a centralized location to store and hold all lease agreements. All department heads should be responsible for forwarding any new lease agreements, as well as any modifications of existing lease agreements, to the Finance Department. In addition, the Board and management should review and update its capital asset policies to include consideration of intangible right-to-use assets that will be recorded under this new standard.

## Future Accounting and Auditing Pronouncements

GASB has issued several other pronouncements that become effective in future years, including GASB Statement No. 95 that postponed the effective date of most of these statements by one year due to the COVID pandemic. The effective dates shown below are the newly extended effective dates. At this time, it is not expected these new standards will have a significant impact on the Library.

GASB Statement No. 83, *Certain Asset Retirement Obligations*, addresses the accounting and financial reporting requirements for legally enforceable liabilities associated with the retirement of a tangible capital asset. Statement No. 83 is effective for the fiscal year ending April 30, 2021.

GASB Statement No. 84, *Fiduciary Activities*, addresses the accounting and financial reporting requirements for activities meeting the criteria of fiduciary activities as defined in the Statement. Statement No. 84 is effective for the fiscal year ending April 30, 2021.

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, requires additional essential information related to debt be disclosed in the notes to the financial statements. Statement No. 88 is effective for the fiscal year ending April 30, 2021.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, requires interest cost incurred before the end of a construction period be recognized as an expense in business-type activity or enterprise fund financial statements. Statement No. 89 is effective for the fiscal year ending April 30, 2022.

GASB Statement No. 90, *Majority Equity Interests- an amendment of GASB Statements No. 14 and No. 61*, improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. Statement No. 90 is effective for the fiscal year ending April 30, 2021.

GASB Statement No. 91, *Conduit Debt Obligations*, improves the consistency and comparability of reporting of conduit debt obligations by eliminating the existing option to for issuers to report conduit debt obligations as their own liabilities. Statement No. 91 is effective for the fiscal year ending April 30, 2023.

GASB Statement No. 92, *Omnibus 2020*, improves the consistency and comparability in accounting and financial reporting by addressing practice issues that have been identified during implementation and application of certain GASB Statements. Statement No. 92 is effective for the fiscal year ending April 30, 2023.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, addresses the accounting and financial reporting implications that result from the replacement of an interbank offered rate in derivative instruments and lease agreements. Statement No. 93 is effective for the fiscal year ending April 30, 2023.



## **Future Accounting and Auditing Pronouncements (cont'd)**

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, improves financial reporting by establishing definitions of public-public and public-private arrangements (PPPs), and availability payment arrangements (APAs), and providing uniform guidance on accounting and financial reporting for transactions that meet these definitions. Statement No. 94 is effective for the fiscal year ending April 30, 2024.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, improves financial reporting by establishing definitions of subscription-based information technology arrangements, and providing uniform guidance on accounting and financial reporting for transactions that meet these definitions. Statement No. 96 is effective for the fiscal year ending April 30, 2024.

This report is intended solely for the information and use of the Board of Trustees and management of the Northbrook Public Library and is not intended to be and should not be used by anyone other than these specified parties.

We would like to take this opportunity to express our appreciation to you, and to the Northbrook Public Library's staff, for the courtesy and cooperation extended to our staff during the course of the audit. Should you wish to discuss further any of the matters referred to, or if we can be of assistance in implementing any of the new standards, we will be pleased to do so at your convenience.

*Selden Fox, Ltd.*

# Selden Fox

Accounting for your future

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## COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

September 10, 2020

Board of Trustees  
Northbrook Public Library  
Northbrook, Illinois

We have audited the financial statements of the **Northbrook Public Library** (Library) as of and for the year ended April 30, 2020, and have issued our report thereon dated September 10, 2020. Professional standards require that we provide you with the following information related to our audit.

### Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated April 30, 2020, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. The financial statements are the responsibility of management with your oversight. Our audit of the financial statements does not relieve you or management of your responsibilities.

### Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to management prior to field work beginning on June 15, 2020, and in our engagement letter dated April 30, 2020.

We addressed significant risks of material misstatement, whether due to error or fraud, by performing analytical procedures, making inquiries of those charged with governance, by observation and inspection, and by brainstorming with our audit team members. We use judgment to determine what a user of the financial statements would consider to be material in assessing the risk of misstatement. We also use judgment to determine our approach to internal control and further audit procedures relevant to significant audit areas. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control over financial reporting. Accordingly, we express no such opinion.

## **Significant Audit Findings**

**Qualitative Aspects of Accounting Practices** – Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Northbrook Public Library are described in Note I to the financial statements. There were no new accounting policies adopted and the application of existing policies was not changed during the fiscal year 2020. We noted no transactions entered into by the Library during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of a provision for losses for uncollectible property tax is based on collections history and current economic conditions. Management's estimate that the useful lives of property and equipment range from 3 to 40 years is based on past experience. Management's valuation of its net pension obligation and OPEB liability is based on actuarial studies. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

**Difficulties Encountered in Performing the Audit** – We encountered no significant difficulties in dealing with management in performing and completing our audit.

**Corrected and Uncorrected Misstatements** – Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management provided entries to record capital asset activity during the course of the audit. All other adjustments are included in Exhibit 1. Management has corrected all such misstatements. Reclassification journal entries are included as Exhibit 2. There was one uncorrected adjusting journal entry to record an additional payable for purchase of books totaling \$31,971. Management has represented to us that the uncorrected adjusting journal entry is not material to the financial statements.

**Disagreements With Management** – For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

**Management Representations** – We have requested certain representations from management that are included in the management representation letter dated September 10, 2020.

## **Significant Audit Findings (cont'd)**

**Management Consultations With Other Independent Accountants** – In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Library’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

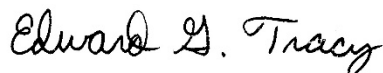
**Other Audit Findings or Issues** – We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Library’s auditors. However, these discussions occurred in the normal course of our professional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

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

This information is intended solely for the use of the Board of Trustees and management of the Northbrook Public Library and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

SELDEN FOX, LTD.

A handwritten signature in cursive script that reads "Edward G. Tracy".

Edward G. Tracy  
Executive Vice President

EGT/cr

**Northbrook Public Library  
Adjusting Journal Entries  
April 30, 2020**

<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Profit (Loss) Effect</b>
<b>Adjusting Journal Entry # 1</b>				
Adjust beginning net assets to actual.				
01-20110-00	Vendor Accounts Payable	\$ 55.62	\$ -	\$ -
01-30110-00	Undesignated Fund Balance		55.62	-
<b>Adjusting Journal Entry # 2</b>				
Adjust net pension obligation in accordance with GASB Statement No. 68 in the government-wide financial statements.				
91-19010-00	Deferred Outflows - Pension	14,583.00		
91-30110-00	Fund Balance	54,996.00		
91-20330-00	Deferred Inflows - Pension Actuarial	4,990.00		
91-29000-00	Deferred Inflows - Pension Actuarial	745,763.00		
91-51220-00	Pension Expense	50,755.00		
91-19000-00	Deferred Outflows - Pension		19,372.00	
91-20320-00	Net Pension Liability		851,715.00	(50,755.00)
<b>Adjusting Journal Entry # 3</b>				
Adjust net OPEB obligation in accordance with GASB Statement No. 75 in the government-wide financial statements.				
91-20300-00	Net OPEB Liability	37,900.00		
91-19015-00	Deferred Outflows - OPEB Actuarial		831.00	
91-51210-00	OPEB Expense		37,069.00	37,069.00
<b>Adjusting Journal Entry # 4</b>				
Adjust interest payable to actual in the government-wide financial statements.				
91-67110-00	Bond Interest Paid	59,115.45		
91-20310-00	Accrued Interest		59,115.45	(59,115.45)
<b>Net effect of adjusting journal entries - government-wide financial statements</b>				<b>\$ (72,801.45)</b>

**Northbrook Public Library  
Reclassification Journal Entries  
April 30, 2020**

Account	Description	Debit	Credit
<b>Reclassification Journal Entry # 1</b>			
Record bond proceeds at par amount and reclassify premium received and issuance costs incurred.			
03-49180-00	Bond Proceeds	\$ 185,000.00	\$ -
03-61110-00	Professional Fees	65,418.45	
03-49181-00	Bond Premium		250,418.45
<b>Reclassification Journal Entry # 2</b>			
Reclassify current portion of Series 2019 bond issue.			
91-25716-00	Bond Payable 2019 Issue - Long-Term	180,000.00	
91-25116-00	Bonds Payable 2019 Issue - Current		180,000.00
<b>Reclassification Journal Entry # 3</b>			
Reclassify interfund balances to proper accounts.			
01-11110-00	Certificates of Deposit	921,678.49	
02-23110-00	Due to/from General Fund	921,678.49	
01-23120-00	Due to/from IMRF/FICA		921,678.49
02-11110-00	Certificates of Deposit		921,678.49
<b>Reclassification Journal Entry # 4</b>			
Reclassify transfer activity to proper accounts.			
01-47110-01	Gifts & Other Designated Income	82,925.00	
01-79130-00	Transfer to CIF	82,925.00	
01-45110-00	Other Income		82,925.00
01-77110-01	Miscellaneous Designated Expenses		41,462.50
01-77130-01	Designated Capital Expense		41,462.50
<b>Reclassification Journal Entry # 5</b>			
Reclassify net OPEB liability to separate account.			
91-20320-00	Net Pension Liability	1,842,166.00	
91-20300-00	Net OPEB Liability		1,842,166.00



**AUDIT REPORT  
FOR THE YEAR ENDED APRIL 30, 2020**

**Northbrook Public Library  
Audit Report  
For the Year Ended April 30, 2020**

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## **INDEPENDENT AUDITOR'S REPORT**

## **INDEPENDENT AUDITOR'S REPORT**

Board of Trustees  
Northbrook Public Library  
Northbrook, Illinois

We have audited the accompanying financial statements of the governmental activities and each major fund of the **Northbrook Public Library** (Library), a component unit of the Village of Northbrook, Illinois, as of and for the year ended April 30, 2020, and the statements of revenues, expenditures and changes in fund balance – budget and actual for the General Fund and IMRF/FICA (major Special Revenue) Fund and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the accompanying table of contents.

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

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

### **Auditor's Responsibility**

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

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

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

## **Opinions**

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Northbrook Public Library as of April 30, 2020, and the respective changes in financial position and respective budgetary comparison for the General Fund and IMRF/FICA Fund (major Special Revenue) for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3-7), the multiyear schedule of changes in net pension liability and related ratios – Illinois Municipal Retirement Fund (pages 41-42), the multiyear schedule of contributions – Illinois Municipal Retirement Fund (page 43), and the multiyear schedule of changes in net OPEB liability and related ratios – other post-employment retiree healthcare plan (page 44) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Library's basic financial statements. The schedules listed as supplementary information in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information on pages 45-48 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Selden Fox, Ltd.*

September 10, 2020

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**NORTHBROOK PUBLIC LIBRARY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
APRIL 30, 2020**

Management of the Northbrook Public Library provides this narrative overview and analysis for the fiscal year ended April 30, 2020. It is recommended that readers consider this information in conjunction with the financial statements as a whole.

**Financial Highlights**

The Library's total net position as of April 30, 2020 and 2019, was \$13,988,887 and \$13,124,182, respectively. For the years ended April 30, 2020 and 2019, net position increased from operations \$864,705 and \$201,036, respectively. The term "net position" represents the difference between total assets/deferred outflows and total liabilities/deferred inflows of resources.

**Overview of the Financial Statements**

Management's Discussion and Analysis introduces the Library's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The Library also includes in this report additional information to supplement the basic financial statements.

**Financial Statements**

The financial statements of the Library are intended to provide the reader with an understanding of the financial position of the Library as of the close of the fiscal year and the results of activities for the year then ended. The fund financial statements focus on current financial resources while government-wide financial statements are similar to a private-sector business.

The *Statement of Net Position* and the *Governmental Funds Balance Sheet* provide information on the Library's assets/deferred outflows of resources and liabilities/deferred inflows of resources. The difference between these two represents governmental fund balances for the current financial resources reporting and net position for the government-wide reporting. Increases in fund balances and net position occur when revenues exceed expenditures/expenses. Information is presented for the government as a whole in the Statement of Net Position, and for each major fund in the fund financial statements, and shows any restrictions on the fund or net position.

The *Statement of Activities* and the *Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance* reflect the results of the Library's revenues, expenditures and activities during the year and the corresponding effect on fund and net position balances. These statements show the source of Library revenues and how those revenues were used to provide Library services.

## Financial Statements (cont'd)

Notes to the financial statements provide additional information that is essential to a full understanding of the information provided in the basic financial statements. *Required Supplementary Information* consists of Schedules of Changes in the Net Pension Liability and Related Ratios, and Contributions for the IMRF Pension Plan, and Changes in the Net OPEB Liability and Related Ratios.

## Financial Analysis

Net position may serve, over time, as a useful indicator of a government's financial position. The Library's assets/deferred outflows exceeded liabilities/deferred inflows of resources by \$17,919,638 as of the close of the year. Of the net position balance, \$7,770,885 is unrestricted, \$590,870 is restricted, and \$5,627,132 is invested in capital assets, net of related debt.

### Condensed Statement of Net Position

	April 30,	
	2020	2019
Current and other assets	\$ 20,021,130	\$ 15,306,266
Capital assets, net of accumulated depreciation	16,079,211	15,937,506
<b>Total assets</b>	<b>36,100,341</b>	<b>31,243,772</b>
Deferred outflows	820,189	1,991,892
Current liabilities	935,250	726,182
Non-current liabilities	12,308,063	10,352,337
<b>Total liabilities</b>	<b>13,243,313</b>	<b>11,078,519</b>
Deferred inflows of resources	9,688,330	9,032,963
Net position:		
Net investment in capital asset	5,627,132	9,285,636
Restricted	590,870	459,843
Unrestricted	7,770,885	3,378,703
<b>Total net position</b>	<b>\$ 13,988,887</b>	<b>\$ 13,124,182</b>

## Financial Analysis (cont'd)

### Condensed Statement of Activities

	April 30,	
	2020	2019
Revenues:		
Property taxes	\$ 8,511,289	\$ 8,269,916
State replacement taxes	159,814	121,389
Investment income	194,802	138,965
Fines, fees and other	225,949	158,565
<b>Total revenues</b>	<b>9,091,854</b>	<b>8,688,538</b>
Expenses:		
Library services	7,917,702	7,712,721
Interest	309,447	257,073
<b>Total expenses</b>	<b>8,227,149</b>	<b>7,969,794</b>
<b>Increase in net position</b>	<b>864,705</b>	<b>718,744</b>
Net position, beginning of year, as previously reported	13,124,182	12,450,997
Prior period restatement	-	(517,708)
Net position, beginning of year, as restated	13,124,182	12,405,438
<b>Net position, end of year</b>	<b>\$ 13,988,887</b>	<b>\$ 13,124,182</b>

The following is a summary of changes in fund balances for the year ended April 30, 2020:

<u>Governmental Funds</u>	<u>Fund Balance April 30, 2019</u>	<u>Increase (Decrease)</u>	<u>Fund Balance April 30, 2020</u>
General	\$ 3,663,207	\$ 465,399	\$ 4,128,606
IMRF/FICA	393,403	128,617	522,020
Debt service	(9,536)	165	(9,371)
Construction	66,440	2,410	68,850
Capital improvements	2,150,110	4,027,164	6,177,274
<b>Total</b>	<b>\$ 6,263,624</b>	<b>\$ 4,623,755</b>	<b>\$ 6,811,961</b>

The General Fund transferred \$730,925 to the Capital Improvements Fund and \$15,785 to the Debt Service Fund during the year. The Capital Improvements Fund includes other financing sources of bond issuance and bond premium of \$3,825,000 and \$250,418, respectively.

## Budgetary Highlight

The Library's General Fund expended \$6,556,657 which was \$584,319 less than the budget of \$7,140,976 for the year ended April 30, 2020.

## Capital Assets and Debt Administration

The following is a summary of capital assets as of April 30, 2020 and 2019:

	April 30,	
	2020	2019
Land	\$ 35,000	\$ 35,000
Artwork	3,200	3,200
Construction costs	390,844	305,932
Building improvements	23,967,055	23,620,497
Land improvements	241,162	57,007
Computer equipment	551,887	532,423
Office and other equipment	610,218	574,600
Furniture and shelving	1,305,135	1,247,866
Books and other library materials	4,913,416	5,271,774
<b>Cost of capital assets</b>	<b>32,017,917</b>	<b>31,648,299</b>
Less accumulated depreciation	15,938,706	15,710,793
<b>Net capital assets</b>	<b>\$ 16,079,211</b>	<b>\$ 15,937,506</b>

For further detail of capital assets, see Note III.B on page 26.

The outstanding bonds payable at April 30, 2020, are \$10,096,022. The Library issued new bonds with original principal of \$3,825,000 as part of a larger issue by the Village. Bond payments made during the year were \$258,971. See Note III.D on pages 27 and 28 for more information. The Library also records noncurrent liabilities for a deferred bond premium, net pension liability, and net OPEB liability totaling \$356,057, \$1,396,801, and \$459,183, respectively, at April 30, 2020.

## Description of Current or Expected Conditions

Presently, management is not aware of any significant changes in conditions that could have a significant effect on the financial position or results of activities of the Library in the near future.



## **Requests for Information**

This financial report is designed to provide a general overview of the Library's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, Northbrook Public Library, 1201 Cedar Lane, Northbrook, Illinois 60062.

## **BASIC FINANCIAL STATEMENTS**

**Northbrook Public Library  
Statement of Net Position  
April 30, 2020**

	<b>Governmental Activities</b>
<hr/>	
<b>Assets and Deferred Outflows</b>	
Cash and investments	\$ 15,785,717
Receivables	4,090,528
Prepaid items	144,885
Capital assets not being depreciated	429,044
Capital assets, net of accumulated depreciation	15,650,167
	<hr/>
<b>Total assets</b>	<b>36,100,341</b>
Deferred outflows (Note IV.)	820,189
	<hr/>
<b>Total assets and deferred outflows</b>	<b>36,920,530</b>
	<hr/>
<b>Liabilities and Deferred Inflows</b>	
Accounts payable	520,514
Accrued expenses	42,427
Accrued interest	168,021
Compensated absences payable	204,288
Noncurrent liabilities:	
Due within one year	377,075
Due in more than one year	11,930,988
	<hr/>
<b>Total liabilities</b>	<b>13,243,313</b>
Deferred inflows (Note IV.)	9,688,330
	<hr/>
<b>Total liabilities and deferred inflows</b>	<b>22,931,643</b>
	<hr/>
<b>Net Position</b>	
Net investment in capital assets	5,627,132
Restricted	590,870
Unrestricted	7,770,885
	<hr/>
	<b>\$ 13,988,887</b>
	<hr/>

See accompanying notes.

**Northbrook Public Library  
Statement of Activities  
For the Year Ended April 30, 2020**

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenue and Changes in Net Position - Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Library activities	\$ 7,917,702	\$ 52,635	\$ 16,933	\$ -	\$ (7,848,134)
Interest	309,447	-	-	-	(309,447)
	<u>\$ 8,227,149</u>	<u>\$ 52,635</u>	<u>\$ 16,933</u>	<u>\$ -</u>	<u>(8,157,581)</u>
General revenues:					
					8,511,289
					159,814
					194,802
					<u>156,381</u>
				<b>Total general revenues</b>	<u>9,022,286</u>
				<b>Changes in net position</b>	864,705
				Net position, beginning of year	<u>13,124,182</u>
				Net position, end of the period	<u>\$ 13,988,887</u>

See accompanying notes.

**Northbrook Public Library**  
**Balance Sheet - Governmental Funds**  
**April 30, 2020**

	General	IMRF/FICA	Debt Service
<b>Assets</b>			
Cash and investments	\$ 9,304,028	\$ -	\$ 5,590
Receivables, net:			
Property taxes	3,473,806	363,762	246,310
Other	6,631	-	-
Due from other funds	1,828	921,678	255,656
Prepaid expenses	144,885	-	-
<b>Total assets</b>	<b>\$ 12,931,178</b>	<b>\$ 1,285,440</b>	<b>\$ 507,556</b>
<b>Liabilities</b>			
Accounts payable	\$ 239,412	\$ -	\$ -
Accrued payroll	42,427	-	-
Due to other funds	1,230,270	-	-
<b>Total liabilities</b>	<b>1,512,109</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>			
Property taxes	7,290,463	763,420	516,927
<b>Total liabilities and deferred inflows of resources</b>	<b>8,802,572</b>	<b>763,420</b>	<b>516,927</b>
<b>Fund Balances (Deficit)</b>			
Nonspendable	144,885	-	-
Restricted for statutory purposes	-	522,020	-
Restricted for capital projects	-	-	-
Committed for capital projects	-	-	-
Unassigned	3,983,721	-	(9,371)
<b>Total fund balances (deficit)</b>	<b>4,128,606</b>	<b>522,020</b>	<b>(9,371)</b>
<b>Total liabilities, deferred inflows of resources, and fund balances (deficit)</b>	<b>\$ 12,931,178</b>	<b>\$ 1,285,440</b>	<b>\$ 507,556</b>

See accompanying notes.

<u>Construction</u>	<u>Capital Improvements</u>	<u>Total Governmental Funds</u>
\$ 2,999	\$ 6,473,100	\$ 15,785,717
-	-	4,083,878
-	18	6,649
65,851	-	1,245,013
-	-	144,885
<u>\$ 68,850</u>	<u>\$ 6,473,118</u>	<u>\$ 21,266,142</u>
\$ -	\$ 281,101	\$ 520,513
-	-	42,427
-	14,743	1,245,013
-	295,844	1,807,953
-	-	8,570,810
-	295,844	10,378,763
-	-	144,885
-	-	522,020
68,850	-	68,850
-	6,177,274	6,177,274
-	-	3,974,350
<u>68,850</u>	<u>6,177,274</u>	<u>10,887,379</u>
<u>\$ 68,850</u>	<u>\$ 6,473,118</u>	<u>\$ 21,266,142</u>

**Northbrook Public Library**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Statement of Net Position**  
**April 30, 2020**

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Total fund balance - governmental fund (page 11)	\$ 10,887,379
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund.	16,079,211
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Liabilities as defined under modified accrual accounting, not due and payable in the current period, are not reported in the funds.

Accrued interest	(168,021)
Compensated absences payable	(204,288)
Bonds payable	(10,452,079)
Net pension liability	(1,396,801)
Difference in pension-related items on deferred outflows	812,551
Difference in pension-related items on deferred inflows	(1,117,520)
Net other post employment benefit liability	(459,183)
Difference in OPEB-related items on deferred outflows	7,638

Net position of governmental activities (page 8)	<u>\$ 13,988,887</u>
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See accompanying notes.

**Northbrook Public Library**  
**Statement of Revenues, Expenditures and Changes**  
**in Fund Balances (Deficit) - Governmental Funds**  
**For the Year Ended April 30, 2020**

	General	IMRF/FICA	Debt Service
Revenues:			
Property taxes	\$ 7,252,236	\$ 746,655	\$ 512,398
State replacement taxes	159,814	-	-
Fines, fees, and rentals	111,093	-	-
Interest income	127,926	12,443	221
Investment loss	2,841	-	165
Gifts, designated, and grants	16,933	-	-
Miscellaneous	97,923	-	-
<b>Total revenues</b>	<b>7,768,766</b>	<b>759,098</b>	<b>512,784</b>
Expenditures:			
Salaries and employee benefits	4,498,604	630,481	-
Library materials and services	1,083,831	-	-
Operational costs	679,201	-	-
Maintenance	246,190	-	-
Other	4,795	-	-
Gifts and designated	44,036	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	258,971
Interest and fiscal charges	-	-	269,433
<b>Total expenditures</b>	<b>6,556,657</b>	<b>630,481</b>	<b>528,404</b>
<b>Revenues over (under) expenditures before other financing sources (uses)</b>	<b>1,212,109</b>	<b>128,617</b>	<b>(15,620)</b>
Other financing sources (uses):			
Bond issuance	-	-	-
Bond premium	-	-	-
Transfers in	-	-	15,785
Transfers out	(746,710)	-	-
<b>Total other financing sources (uses)</b>	<b>(746,710)</b>	<b>-</b>	<b>15,785</b>
<b>Net changes in fund balances (deficit)</b>	<b>465,399</b>	<b>128,617</b>	<b>165</b>
Fund balances (deficit), beginning of the year	3,663,207	393,403	(9,536)
Fund balances (deficit), end of the year	<b>\$ 4,128,606</b>	<b>\$ 522,020</b>	<b>\$ (9,371)</b>

See accompanying notes.



<u>Construction</u>	<u>Capital Improvements</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 8,511,289
-	-	159,814
-	-	111,093
2,410	48,796	191,796
-	-	3,006
-	-	16,933
-	-	97,923
2,410	48,796	9,091,854
-	-	5,129,085
-	-	1,083,831
-	-	679,201
-	-	246,190
-	-	4,795
-	-	44,036
-	827,975	827,975
-	-	258,971
-	-	269,433
-	827,975	8,543,517
2,410	(779,179)	548,337
-	3,825,000	3,825,000
-	250,418	250,418
-	730,925	746,710
-	-	(746,710)
-	4,806,343	4,075,418
2,410	4,027,164	4,623,755
66,440	2,150,110	6,263,624
\$ 68,850	\$ 6,177,274	\$ 10,887,379

**Northbrook Public Library  
Reconciliation of the Statement of Revenues,  
Expenditures and Changes in Fund Balances (Deficit) of  
Governmental Funds to the Statement of Activities  
For the Year Ended April 30, 2019**

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Amounts reported for governmental activities in the statement of activities  
(page 9) are different because:

Net changes in fund balances - total governmental fund (page 14)	\$ 4,623,755
Governmental funds report capital outlays as expenditures, however, they are capitalized and depreciated in the statement of activities.	1,535,466
Depreciation on capital assets is reported as an expense in the statement of activities.	(1,393,761)
The change in the compensated absences liability is reported as an expense on the statement of activities.	(30,610)
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities.	258,971
Proceeds from long term debt is reported as an other financing source in governmental funds but as a noncurrent liability in the statement of net position.	(4,075,418)
The change in accrued interest is shown as interest expense on the statement of activities.	(40,012)
The net effect of changes in the net pension liability is reported as an expense in the statement of activities.	(50,755)
The net effect of changes in the net other post employment benefit liability is reported as an expense in the statement of activities.	<u>37,069</u>
Changes in net position of governmental activities (page 9)	<u>\$ 864,705</u>

See accompanying notes.

**Northbrook Public Library**  
**Statement of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget and Actual - General Fund**  
**For the Year Ended April 30, 2020**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property taxes	\$ 7,329,000	\$ 7,329,000	\$ 7,252,236	\$ (76,764)
State replacement taxes	100,000	100,000	159,814	59,814
Fines, fees and rentals	50,000	50,000	111,093	61,093
Interest income	50,000	50,000	127,926	77,926
Gifts, designated and grants	100,000	100,000	16,933	(83,067)
Loss on investment	-	-	2,841	2,841
Miscellaneous	100,000	100,000	97,923	(2,077)
<b>Total revenues</b>	<b>7,729,000</b>	<b>7,729,000</b>	<b>7,768,766</b>	<b>39,766</b>
Expenditures:				
Salaries and employee benefits	4,696,476	4,696,476	4,498,604	197,872
Library materials and services	1,162,000	1,162,000	1,083,831	78,169
Operational costs	813,000	813,000	679,201	133,799
Maintenance	265,500	265,500	246,190	19,310
Other	104,000	104,000	4,795	99,205
Gifts and designated	100,000	100,000	44,036	55,964
<b>Total expenditures</b>	<b>7,140,976</b>	<b>7,140,976</b>	<b>6,556,657</b>	<b>584,319</b>
<b>Revenues over expenditures before other financing uses</b>	<b>588,024</b>	<b>588,024</b>	<b>1,212,109</b>	<b>624,085</b>
Other financing uses - transfers out	(588,000)	(588,000)	(746,710)	(158,710)
<b>Net changes in fund balance</b>	<b>\$ 24</b>	<b>\$ 24</b>	<b>465,399</b>	<b>\$ 465,375</b>
Fund balance, beginning of the year			<b>3,663,207</b>	
Fund balance, end of the year			<b>\$ 4,128,606</b>	

See independent auditor's report.

**Northbrook Public Library**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual - IMRF/FICA Fund**  
**For the Year Ended April 30, 2020**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property taxes	\$ 770,000	\$ 770,000	\$ 746,655	\$ (23,345)
Interest income	100	100	12,443	12,343
<b>Total revenues</b>	<b>770,100</b>	<b>770,100</b>	<b>759,098</b>	<b>(11,002)</b>
Expenditures - salaries and employee benefits:				
IMRF	490,000	490,000	349,333	140,667
Social Security	280,000	280,000	281,148	(1,148)
<b>Total expenditures</b>	<b>770,000</b>	<b>770,000</b>	<b>630,481</b>	<b>139,519</b>
<b>Revenues over expenditures</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>128,617</b>	<b>\$ 128,517</b>
Fund balance, beginning of the year			<b>393,403</b>	
Fund balance, end of the year			<b>\$ 522,020</b>	

See independent auditor's report.

## Northbrook Public Library Notes to the Financial Statements

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### I. Summary of Significant Accounting Policies

The financial statements of the Northbrook Public Library (Library) have been prepared in conformity with U.S. generally accepted accounting principles as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Library's accounting policies are described below.

#### A. The Reporting Entity

The Library's reporting entity includes all entities for which the Library exercised oversight responsibility as defined by the GASB.

The Library has developed criteria to determine whether outside agencies should be included within its financial reporting entity. The criteria include, but are not limited to, whether the Library (1) selects the governing authority or management, (2) has the ability to significantly influence operations, or (3) has accountability for fiscal matters (e.g., final budget approval, responsibility for funding deficits, management of assets, etc.). Using these criteria, the Library has not included in its financial statements the activities of any other entity. See Note V.E. for exclusion of Foundation.

The Library is a component unit of the Village of Northbrook (Village).

#### B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The Library has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. The Library reports the following major governmental funds:

The **General Fund** is the general operating fund of the Library. It is used to account for all financial resources except those accounted for in another fund.

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

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**I. Summary of Significant Accounting Policies (cont'd)**

**B. Government Wide and Fund Financial Statements (cont'd)**

The ***IMRF/FICA Fund*** is used to account for the retirement obligations of the Library, funded by a restricted tax levy.

The ***Debt Service Fund*** is used to account for the payment of principal and interest on the Library's debt, funded by a restricted tax levy.

The ***Construction Fund*** is used to account for expenditures related to the Library's renovation and expansion project, funded by bond proceeds.

The ***Capital Improvements Fund*** is used to account for the Library's ongoing capital needs, funded by bond proceeds.

**C. Measurement Focus, Basis of Accounting and Basis of Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Library considers all revenues available if they are collected within 60 days after year end. Expenditures are generally recorded when the related fund liability is incurred. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

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**I. Summary of Significant Accounting Policies (cont'd)**

**D. Assets/Deferred Outflows, Liabilities/Deferred Inflows and Net Position or Equity**

**1. Deposits and Investments**

Illinois revised statutes authorize the Library to invest in securities guaranteed by the full faith and credit of the United States of America, interest-bearing savings accounts, certificates of deposit or any other investment constituting direct obligations of any bank as defined by the Illinois Banking Act, the State Treasurer's investment pool (authorized by ILCS 30, 235-2,e) and other permitted investments under paragraph 902, chapter 85 of the Statutes as amended by Public Act 86-426. Investments may only be made in banks that are insured by the Federal Deposit Insurance Corporation.

Investments consist of certificates of deposit, the Illinois Funds, and the Illinois Metropolitan Investment Fund (IMET). Certificates of deposit are stated at cost.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the state to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940.

IMET is a not-for-profit investment trust created pursuant to the Illinois Municipal Code. IMET is managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an investment company. Investments in IMET are valued at the share price, the price for which the investment could be sold.

Illinois Funds and IMET meet the criteria contained in GASB Statement No. 79, *Certain Investment Pools and Pool Participants*. This allows these investments and those local governments investing in these funds to measure its investment at amortized cost. The criteria contained in GASB Statement No. 79 address (1) how the pool interacts with participants, (2) requirements for portfolio maturity, quality, diversification and liquidity, and (3) calculation and requirements of a shadow price.

**2. Receivables, Payables and Interfund Activity**

The Library recognizes property taxes receivable during the fiscal year in which the taxes are levied and become a legal claim of the Library; however, property taxes are not recognized as revenue until the subsequent fiscal year when the property taxes are extended by Cook County and remitted to the Library. Accordingly, the property tax levy for the 2019 tax year, including collections thereon, is recognized as deferred inflows of resources in the accompanying statement of net position.

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

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**I. Summary of Significant Accounting Policies (cont'd)**

**D. Assets/Deferred Outflows, Liabilities/Deferred Inflows and Net Position or Equity (cont'd)**

**2. Receivables, Payables and Interfund Activity (cont'd)**

Property tax receivables are shown net of allowances for doubtful amounts. The property tax receivable allowance is equal to 4.28% of the outstanding property taxes at year end.

All interfund transactions are reported as operating transfers.

**3. Capital Assets**

Capital assets, which include buildings and improvements, land improvements, furniture, equipment, books, and other library materials, are reported in the government-wide financial statements. The Library defines capital assets as assets with an initial, individual cost of more than \$500, except for books and other library materials, which are capitalized regardless of cost. Such assets are recorded at historical cost or estimated historical cost if actual is unavailable. Donated capital assets are valued at their estimated fair value on the date received.

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

Buildings and improvements	5 – 40 years
Land improvements	10 – 20 years
Computer equipment	3 – 5 years
Office and other equipment	3 – 20 years
Furniture and shelving	7 – 20 years
Books and other library materials	7 years

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

**4. Compensated Absences**

The Library's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from Library service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

Accumulated sick leave lapses when employees leave the employment of the Library and, upon separation from service, no monetary obligation exists.



**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

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**I. Summary of Significant Accounting Policies (cont'd)**

**D. Assets/Deferred Outflows, Liabilities/Deferred Inflows and Net Position or Equity (cont'd)**

**5. Deferred Outflows of Resources and Deferred Inflows of Resources**

Deferred outflows of resources are defined as a consumption of net assets by the government that is applicable to a future reporting period; they increase net position, similar to assets. Note IV. provides further detail on the components of deferred outflows of resources.

Deferred inflows of resources are defined as an acquisition of net assets by the government that is applicable to a future reporting period; they decrease net position, similar to liabilities. Note IV. provides further detail on the components of deferred inflows of resources.

**6. Fund Equity and Net Position**

Equity in the government-wide statements is classified as net position and displayed in three components:

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

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

In the governmental fund financial statements, governmental funds report fund balance as either nonspendable or spendable. Spendable fund balance is further classified as restricted, committed, assigned or unassigned, based on the relative strength of the constraints that control how specific amounts can be spent.

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

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**I. Summary of Significant Accounting Policies (cont'd)**

**D. Assets/Deferred Outflows, Liabilities/Deferred Inflows and Net Position or Equity (cont'd)**

**6. Fund Equity and Net Position (cont'd)**

Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose or externally imposed by outside entities. The Library has fund balances restricted for specific purposes in the IMRF/FICA Fund due to property tax levies, and in the Construction Fund due to a bond ordinance.

Committed fund balance is constrained by formal actions of the Library's Board of Trustees, which is considered the Library's highest level of decision making authority. Formal action is in the form of an ordinance or resolution approved at a Board meeting. The Library's fund balance in the Capital Improvement Fund is committed for capital projects.

Assigned fund balance represents amounts constrained by the Library's intent to use them for a specific purpose. The authority to assign fund balance is at the Board level. Assignment of fund balance does not require passage of an ordinance. The Library has no assigned fund balance. The Debt Service Fund has a deficit fund balance that is reported as unassigned. The residual fund balance in the General Fund is reported as unassigned.

The Library assumes that funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Unrestricted funds are considered spent in the following order as available - committed funds, assigned funds, and then unassigned funds.

**II. Stewardship, Compliance and Accountability**

**A. Budgetary Information**

The budget is adopted on a basis consistent with generally accepted accounting principles. Annual budgets are adopted for the general, special revenue, debt service, and capital projects funds, except for the Construction Fund. All annual budget amounts lapse at fiscal year end. Project-length financial plans are adopted for all capital projects funds. The Library did not amend its budget during the current fiscal year.

**B. Deficit Fund Balance**

The Library reports a deficit fund balance in the Debt Service Fund of \$9,371. Funding is expected to come from future tax revenue or a transfer from the General Fund.

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

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**III. Detailed Notes For All Fund Types and Account Groups**

**A. Deposits and Investments**

**Deposits** – At year end, the carrying amount of the Library's deposits, excluding petty cash of \$795, was \$15,777,014, and the bank balance was \$15,977,027. The entire bank balance was covered by federal depository insurance, collateral with securities held by the pledging financial institution's agent in the Library's name, or a letter of credit.

Included in deposits are two certificates of deposit (CDs) with balances of \$447,962 and \$5,048 with interest rates of 0.25% and 0.20%, respectively. The certificates of deposit original terms are one year, renewable annually.

**Investments** – The Library invests in the Illinois Funds. The monies invested by individual participants are pooled together and invested in U.S. Treasury bills, and notes backed by the full faith and credit of the U.S. Treasury. In addition, monies are invested in fully collateralized time deposits in Illinois financial institutions, in collateralized repurchase agreements, and in Treasury mutual funds that invest in U.S. Treasury obligations and collateralized repurchase agreements. The funds are readily available to the Library in demand which thereby reduces interest rate risk to a negligible level. The Illinois Funds is a "AAAm" rated fund. The carrying amount of deposits in the Illinois Funds at April 30, 2020, was \$1,169.

The Library had invested in The IMET Convenience Fund. During the prior year, certain repurchase agreements, believed to be guaranteed by the United States Department of Agriculture (USDA), were in default. The loans were allegedly guaranteed by the USDA but since the loan documents were forged, the USDA has decided at this time to not provide a financial guarantee for the loans. IMET estimates that 58% of the balance will be realizable. The Library has recognized losses in prior years to reduce the carrying amount of deposits in IMET at April 30, 2020, to \$6,739, which is 5.33% of its original value (\$285,035) less amounts distributed to date (\$158,581).

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

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**III. Detailed Notes For All Fund Types and Account Groups (cont'd)**

**A. Deposits and Investments (cont'd)**

A reconciliation of cash and investments, as shown on the balance sheet for the Library, follows:

Carrying amount of deposits	\$ 15,777,014
Carrying amount of Illinois Funds	1,169
Carrying amount of IMET	6,739
Cash on hand	<u>795</u>
<b>Total</b>	<b><u>\$ 15,785,717</u></b>

**Interest Rate Risk** – This is the risk that changes in the market interest rates will adversely affect the fair value of an investment; generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Library's investment policy addresses interest rate risk by requiring the majority of its funds be held in authorized investments of less than one year of maturity, and that no investment shall exceed two years of maturity.

**Credit Risk** – Generally, credit risk is the risk that an issuer of a debt-type instrument will not fulfill its obligation to the holder of the investment. This is measured by assignment of a rating by a nationally recognized rating organization.

**Custodial Credit Risk** – For deposits, this is the risk that, in the event of a bank failure, a government will not be able to recover its deposits. For investments, this is the risk that in the event of the failure of the counterparty, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Library's investment policy requires all investments to be fully secured or collateralized.

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

**III. Detailed Notes For All Fund Types and Account Groups (cont'd)**

**B. Capital Assets**

Capital asset activity for the year ended April 30, 2020, was as follows:

	Balances May 1	Additions	Retirements	Balances April 30
Capital assets not being depreciated:				
Land	\$ 35,000	\$ -	\$ -	\$ 35,000
Construction in progress	305,932	366,778	281,866	390,844
Artwork	3,200	-	-	3,200
	<u>344,132</u>	<u>366,778</u>	<u>281,866</u>	<u>429,044</u>
Capital assets being depreciated:				
Building and improvements	23,620,497	346,558	-	23,967,055
Land improvements	57,007	212,398	28,243	241,162
Computer equipment	532,423	39,734	20,270	551,887
Office and other equipment	574,600	66,517	30,899	610,218
Furniture and shelving	1,247,866	57,778	509	1,305,135
Books and other library materials	5,271,774	727,569	1,085,927	4,913,416
	<u>31,304,167</u>	<u>1,450,554</u>	<u>1,165,848</u>	<u>31,588,873</u>
Less accumulated depreciation for:				
Building and improvements	10,699,298	634,612	-	11,333,910
Land improvements	49,097	4,978	28,243	25,832
Computer equipment	434,021	74,340	20,270	488,091
Office and other equipment	370,456	35,218	30,899	374,775
Furniture and shelving	893,550	37,052	509	930,093
Books and other library materials	3,264,371	607,561	1,085,927	2,786,005
	<u>15,710,793</u>	<u>1,393,761</u>	<u>1,165,848</u>	<u>15,938,706</u>
<b>Total capital assets being depreciated, net</b>	<u>15,593,374</u>	<u>56,793</u>	<u>-</u>	<u>15,650,167</u>
Capital assets, net	<u>\$ 15,937,506</u>	<u>\$ 423,571</u>	<u>\$ 281,866</u>	<u>\$ 16,079,211</u>

Depreciation expense was charged to Library activities' expense in the statement of activities.

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

**III. Detailed Notes For All Fund Types and Account Groups (cont'd)**

**C. Interfund Receivables, Payable and Transfers**

Interfund balances consist of amounts due between funds arising from the delay in cash transfers among the funds. Balances at April 30, 2020, consist of the following:

Receivable Fund	Amount	Payable Fund	Amount
IMRF/FICA	\$ 921,678	General	\$ 921,678
Debt Service	255,656	General	255,656
		Capital	
Construction	12,915	Improvements	12,915
Construction	52,936	General	52,936
		Capital	
General	1,828	Improvements	1,828

The Board approved transfers of \$563,000 from the General Fund to the Capital Improvements Fund to be utilized for future capital projects, and \$25,000 from the General Fund to the Debt Service Fund to fund shortfall of property taxes to debt service payments. Actual transfers were \$730,925 and \$15,785, respectively.

**D. Long-term Liabilities**

**General Obligation Bonds**

The Library has issued general obligation bonds to provide funds for the acquisition, construction, and renovation of its facility. In addition, some general obligation bonds have been issued to refund other general obligation bonds.

For the year ended April 30, 2020, long-term liabilities consisted of the following obligation Library bonds and other liabilities:

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

**III. Detailed Notes For All Fund Types and Account Groups (cont'd)**

**D. Long-term Liabilities (cont'd)**

	Balances May 1	Additions	Retirements	Balances April 30
\$3,825,000 19-year serial refunding bonds dated November 6, 2019, with interest rates ranging from 3.00% to 5.00%	\$ -	\$ 3,825,000	\$ -	\$ 3,825,000
\$6,505,000 24-year serial bonds dated August 7, 2013, with interest rates ranging from 3.00% to 4.50%.	6,320,000	-	190,000	6,130,000
\$201,371 9-year serial refunding bonds dated December 1, 2012, with interest rates ranging from .40% to 2.00% (part of Village bond issue).	107,993	-	35,471	72,522
\$3,476,500 9-year serial refunding bonds dated December 1, 2012, with interest rates of 2.00% (part of Village bond issue).	102,000	-	33,500	68,500
	6,529,993	3,825,000	258,971	10,096,022
Deferred bond premium	121,877	250,418	16,238	356,057
Net pension liability	3,203,384	-	1,806,583	1,396,801
Net OPEB liability	497,083	-	37,900	459,183
	<u>\$ 10,352,337</u>	<u>\$ 4,075,418</u>	<u>\$ 2,119,692</u>	<u>\$ 12,308,063</u>

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

**III. Detailed Notes For All Fund Types and Account Groups (cont'd)**

**D. Long-term Liabilities (cont'd)**

The annual debt service requirements to maturity are as follows:

Fiscal Year Ending April 30,	Principal	Interest	Total
2021	\$ 354,945	\$ 405,034	\$ 759,979
2022	376,077	382,172	758,249
2023	390,000	367,550	757,550
2024	410,000	350,900	760,900
2025	425,000	333,350	758,350
2026- 2030	2,415,000	1,379,850	3,794,850
2031 – 2035	2,930,000	861,750	3,791,750
2036-2039	2,795,000	235,875	3,030,875
	<u>\$ 10,096,022</u>	<u>\$ 4,316,481</u>	<u>\$ 14,412,503</u>

**IV. Deferred Outflows of Resources and Deferred Inflows of Resources**

The following table provides additional detail regarding deferred outflows of resources and deferred inflows of resources on the government-wide statement of net position:

Deferred outflows of resources:

Pension related:

Change in assumptions	\$ 310,017
Net difference between projected and actual experience	366,084
Contributions subsequent to the measurement date	136,450

OPEB related:

Change in assumptions	<u>7,638</u>
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**Total deferred outflows of resources** **\$ 820,189**

Deferred inflows of resources:

Property taxes	\$ 8,570,809
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Pension related:

Change in assumptions	235,538
Net difference between projected and actual experience	19,362
Net difference between projected and actual earnings on pension plan investments	<u>862,621</u>

**Total deferred inflows of resources** **\$ 9,688,330**



**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

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**IV. Deferred Outflows of Resources and Deferred Inflows of Resources (cont'd)**

The change in assumptions related primarily to the change in the interest rate assumption.

**V. Other Information**

**A. Risk Management**

The Library is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Library carries commercial insurance.

The Library is a member of the Library Insurance Management and Risk Control Combination (LIMRCC), an intergovernmental agreement providing for unemployment insurance. LIMRCC purchases commercial insurance coverage to cover possible liabilities related to these risks. These commercial policies involve immaterial deductibles, and provide sufficient coverage to reduce the risk of any material loss. Settlements have not exceeded insurance coverage in each of the past three years.

The Library purchases commercial insurance for errors and omissions coverage.

Medical and death benefits for employees and retirees are provided for through the Library's participation in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC acts as an administrative agency to receive, process, and pay such claims as may come within the benefit program of each member. IPBC maintains specific reinsurance coverage for claims in excess of \$50,000 per individual employee participant. The Library pays premiums to IPBC based upon current employee participation and its prior experience factor with the pool. Current year overages or underages for participation in the pool are adjusted into subsequent years' experience factor for premiums.

**B. Operating Lease Commitments**

The Library is committed under various leases for equipment. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended April 30, 2020, amounted to \$30,124. Future minimum lease payments for equipment leases are as follows:

Year Ending April 30,		
2021	\$	16,004
2022		16,004
2023		12,688
2024		7,650
	\$	<u>52,346</u>

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

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**V. Other Information (cont'd)**

**C. Deferred Compensation Plan**

The Village of Northbrook offers the Library employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Village and Library employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation plan is not available to employees until termination, retirement, death, or unforeseeable emergency. The plan assets are held in a trust. As such, plan assets are not subject to the claims of general creditors of the Library or Village.

**D. Jointly Governed Organization**

The Library participates in Cooperative Computer Services (CCS). CCS is an intergovernmental agency instrumentality formed by library members of the former North Suburban Library System and exists to administer a jointly owned integrated library automation system. CCS's governing board is comprised of one member from each participating library. No participant has any obligation, entitlement, or residual interest in CCS. In order to terminate membership in CCS, member libraries must provide one-year notice of termination. The Library's expenditures to CCS for the year ended April 30, 2020, were \$106,080.

**E. Foundation**

During the year ended April 30, 2006, the Library created the Northbrook Public Library Foundation (Foundation), which is a federally tax exempt 501(c)(3) organization. During the year ended April 30, 2020, the Foundation received \$4,868 in donations and interest, and expended \$270 toward administrative costs. The Foundation had assets totaling \$55,481 as of April 30, 2020. The Foundation has not been included in the financial statements as it does not meet the requirements of a component unit.

**F. Defined Benefit Pension Plan**

**General Information About the Pension Plan**

**Plan Description** – The Library's defined benefit pension plan, the Illinois Municipal Retirement Fund (IMRF), provides pensions for all full-time employees of the Library. IMRF is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. The types of benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information (RSI). That report may be obtained on-line at [www.imrf.org](http://www.imrf.org). The Library participates in IMRF through the Village of Northbrook.

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

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**V. Other Information (cont'd)**

**F. Defined Benefit Pension Plan (cont'd)**

**General Information About the Pension Plan (cont'd)**

**Benefits Provided** – IMRF provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Participating members hired before January 1, 2011, who retire at or after age 60 with 8 years of service, are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of their final rate (average of the highest 48 consecutive months' earnings during the last 10 years) of earnings, for each year of credited service up to 15 years, and 2 percent of each year thereafter. Employees with at least 8 years of service may retire at or after age 55 and receive a reduced benefit. For participating members hired on or after January 1, 2011, who retire at or after age 67 with 10 years of service, are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3 percent of their final rate (average of the highest 96 consecutive months' earnings during the last 10 years) of earnings, for each year of credited service, with a maximum salary cap of \$115,929 and \$114,952 at January 1, 2020 and 2019, respectively. The maximum salary cap increases each year thereafter. The monthly pension of a member hired on or after January 1, 2011, shall be increased annually, following the later of the first anniversary date of retirement or the month following the attainment of age 62, by the lesser of 3% or ½ of the consumer price index. Employees with at least 10 years of credited service may retire at or after age 62 and receive a reduced benefit. IMRF also provides death and disability benefits.

**Contributions** – Employees participating in the plan are required to contribute 4.50 percent of their annual covered salary to IMRF. The employees' contribution rate is established by state statute. The Library is required to contribute the remaining amount necessary to fund the IMRF plan as specified by statute. The employer contribution and annual required contribution rate for calendar years 2019 and 2020, were 9.92 and 11.71 percent, respectively. The Library's contribution to the Plan totaled \$349,333 in the fiscal year ended April 30, 2020, which was equal to its annual required contribution.

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

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**V. Other Information (cont'd)**

**F. Defined Benefit Pension Plan (cont'd)**

**Net Pension Liability**

The Library is a component unit of the Village of Northbrook. Village management has allocated approximately 19.40% of the Village's pension responsibility to the Library based on annual employer contribution to the plan (18.84% in prior year). The Village of Northbrook's net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**Actuarial Valuation and Assumptions** – The actuarial assumptions used in the December 31, 2019, valuation were based on an actuarial experience study for the period January 1, 2014 – December 31, 2016, using the entry age normal actuarial cost method. The total pension liability in the December 31, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.35% to 14.25%
Investment rate of return	7.25%
Post-retirement benefit increase:	
Tier 1	3.0%-simple
Tier 2	lesser of 3.0%-simple or ½ increase in CPI

The actuarial value of IMRF assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at April 30, 2020, was 24 years.

**Mortality Rates** – For non-disabled lives, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF projection experience. For disabled retirees, an IMRF specific mortality table was used with fully generational scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that was applied for disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

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**V. Other Information (cont'd)**

**F. Defined Benefit Pension Plan (cont'd)**

**Net Pension Liability (cont'd)**

**Long-term Expected Rate of Return** – The long-term expected rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio, using best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) developed for each major asset class. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Equities	37%	5.75%
International equities	18%	6.50%
Fixed income	28%	3.25%
Real estate	9%	5.20%
Alternatives:	7%	
Private equity		7.60%
Hedge funds		N/A
Commodities		3.60%
Cash equivalents	1%	1.85%

**Discount Rate** – The discount rate used to measure the total pension liability, computed for the Village of Northbrook as a whole, was 7.25%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that Library contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees for the next 99 years. Therefore, the long-term expected rate of return on pension plan investments (7.25%) was applied to the next 99 periods of projected benefit payments, and then the municipal bond rate (2.75%) (based on the weekly rate closest to, but not later than, the measurement date of the "20-Bond Go Index", the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality), was utilized, resulting in a single discount rate of 7.25% being used to determine the total pension liability.

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

**V. Other Information (cont'd)**

**F. Defined Benefit Pension Plan (cont'd)**

**Net Pension Liability (cont'd)**

**Changes in Net Pension Liability – Village of Northbrook**

The change in the net pension liability for the Village of Northbrook is shown below.  
**The Library's percentage of the liability is 19.40%.**

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension (Asset) Liability
Balances 12/31/18	\$ 108,414,500	\$ 91,410,823	\$ 17,003,677
Changes for the year:			
Service cost	1,693,234	-	1,693,234
Interest	7,725,436	-	7,725,436
Differences between expected and actual experience	1,051,794	-	1,051,794
Changes in assumptions	-	-	-
Contributions - employer	-	1,666,476	(1,666,476)
Contributions - employee	-	780,430	(780,430)
Net investment income	-	17,218,214	(17,218,214)
Benefit payments, including refunds of employee contributions	(5,406,758)	(5,406,758)	-
Other changes	-	607,642	(607,642)
Balances 12/31/19	<u>\$ 113,478,206</u>	<u>\$ 106,276,827</u>	<u>\$ 7,201,379</u>

**Discount Rate Sensitivity** – The following presents the net pension liability of the Village as a whole, calculated using the discount rate of 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point higher or lower than the current rate. **The Library's portion is approximately 19.40%:**

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Village of Northbrook net pension liability	<u>\$ 21,056,013</u>	<u>\$ 7,201,379</u>	<u>\$ (4,255,432)</u>

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

**V. Other Information (cont'd)**

**F. Defined Benefit Pension Plan (cont'd)**

**Net Pension Liability (cont'd)**

**Pension Plan Fiduciary Net Position** – Detailed information about the pension plan's fiduciary net position is available in the separately issued IMRF financial report.

**Net Pension Liability, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – Library**

At April 30, 2020, the Library's portion of the Village of Northbrook's net pension liability is \$1,396,801. For the year ended April 30, 2020, the Library recognized pension expense of \$400,088 in the government-wide financial statements. At April 30, 2020, the Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
Differences between expected and actual experience	\$ 366,084	\$ 19,362	\$ 346,722
Changes in assumptions	310,017	235,538	74,479
Net difference between projected and actual earnings on pension plan investments	-	862,621	(862,621)
	676,101	1,117,521	(441,420)
Contributions made subsequent to the measurement date	136,450	-	136,450
Total	\$ 812,551	\$ 1,117,521	\$ (304,970)

Library contributions of \$136,450 will be recognized as a reduction of the net pension liability in the year ending April 30, 2020. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending April 30,

2021	\$ (141,641)
2022	(89,327)
2023	188,695
2024	(399,147)
Total	\$ (441,420)

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

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**V. Other Information (cont'd)**

**G. Other Post-Employment Benefits**

**Plan Descriptions, Provisions and Funding Policies**

The Library provides post-employment health care and life insurance benefits (OPEB) for its eligible retired employees through a single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the Library and can be amended by the Library through its personnel manual. The plan is not accounted for as a trust fund as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the Library's General Fund. To be eligible for benefits, an employee must qualify for retirement through the Illinois Municipal Retirement Fund.

All health care benefits are provided through the Library's health plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous and substance abuse care, vision care dental care; and prescriptions. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer and the Library's plan becomes secondary. All retirees contribute 100% of the actuarially determined premium to the plan. At April 30, 2020, membership consisted of:

Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits, but not yet receiving them	4
Active plan members	<u>47</u>
<b>Total</b>	<u><b>51</b></u>

**Funding Policy** – Retirees and dependents may continue coverage under the Library's group health program by contributing a monthly premium. They may participate in any plans offered to active employees. Retirees and dependents are required to pay 100% of the blended average employee cost. Premiums are the same for active and retired employees. The Library pays the difference between the actuarial cost of the health coverage for retirees and the employee group cost. There is no formal funding policy that exists for the OPEB plan as the total OPEB liabilities are currently an unfunded obligation.



**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

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**V. Other Information (cont'd)**

**G. Other Post-Employment Benefits (cont'd)**

**Net OPEB Liability** – The Library's net OPEB liability was initially measured as of April 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of May 1, 2018. A rollforward was prepared to determine the net OPEB liability at April 30, 2020.

Total OPEB liability	\$ 459,183
Plan fiduciary net position	<u>-</u>
Net OPEB liability	<u>\$ 459,183</u>

**Retiree Lapse Rates** – The assumed lapse rate is 0%.

**Election at Retirement** – 20% of active employees are assumed to elect coverage at retirement.

**Marital Status** – 25% of active employees are assumed to be married and elect spousal coverage upon retirement.

**Actuarial Valuation and Assumptions** – The total OPEB liability was determined by an actuarial valuation using the Alternative Measurement Method as detailed in GASB Statement 75, as of May 1, 2018. The following actuarial assumptions were applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Salary increases	4.00%
Discount rate	3.21%
Inflation rate	3.00%
Investment rate of return	4.10%

The health care trend rate is 6.60 percent for the HMO Plan and 7.10 percent for the PPO Plan for fiscal years 2019-2020, then decreasing over time to an ultimate rate of 4.5 percent for both plans by fiscal year 2028-2029. The mortality rates were based on the RP-2014 Combined Annuitant Mortality Table for males and females and reflects recent rates developed by the Society of Actuaries.

**Discount Rate** – The discount rate used to measure the total OPEB liability is based on the ability of the fund to meet benefit obligations in the future. Because the Village does not have a dedicated trust to pay retiree healthcare benefits, the discount rate used should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. A discount rate of 3.21% is used, which is the S&P Municipal Bond 20 Year High-Grade Rate Index as of April 30, 2019.

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

**V. Other Information (cont'd)**

**G. Other Post-Employment Benefits (cont'd)**

**Changes in Net OPEB Liability**

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB (Asset) Liability
Balance 4/30/19	\$ 497,083	\$ -	\$ 497,083
Changes for the year:			
Service cost	10,913	-	10,913
Interest	18,137	-	18,137
Differences between expected and actual experience	-	-	-
Changes in assumptions	-	-	-
Contributions - employer	-	-	-
Net investment income	-	-	-
Benefit payments, including refunds of employee contributions	(66,950)	-	(66,950)
Other changes	-	-	-
Net changes	(37,900)	-	(37,900)
Balances at 4/30/20	\$ 459,183	\$ -	\$ 459,183

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate** – The following presents the net OPEB liability of the Library as of the date of the latest actuarial valuation, calculated using the discount rate of 3.21%, as well as what the Library's net OPEB liability would be if it were calculated using a discount rate that is one percentage point higher or lower than the current rate:

	1% Decrease (2.21%)	Current Discount Rate (3.21%)	1% Increase (4.21%)
Net OPEB Liability	\$ 475,482	\$ 497,083	\$ 520,322

**Northbrook Public Library**  
**Notes to the Financial Statements (cont'd)**

**V. Other Information (cont'd)**

**G. Other Post-Employment Benefits (cont'd)**

**Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rates –**

The following presents the net OPEB liability of the Library as of the date of the latest actuarial valuation, as well as what the Library's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point higher or lower than the current rate:

	1% Decrease (Varies)	Current Discount Rate (Varies)	1% Increase (Varies)
Net OPEB Liability	\$ 527,272	\$ 497,083	\$ 470,440

**OPEB Expense and Deferred Outflows of Resources and Inflows of Resources Related to OPEB –**

For the year ended April 30, 2020, the Library recognized OPEB expense of \$37,900. At April 30, 2020, the Library reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Differences between expected and actual experience	\$ -	\$ -	\$ -
Assumption changes	7,638	-	7,638
Net difference between projected and actual earnings on pension plan investments	-	-	-
Total	\$ 7,638	\$ -	\$ 7,638

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,

2020	\$ 831
2021	831
2022	831
2023	831
Thereafter	4,314
Total	\$ 7,638

## **REQUIRED SUPPLEMENTARY INFORMATION**

**Northbrook Public Library  
Village of Northbrook (see Note below)  
Illinois Municipal Retirement Fund  
Multiyear Schedule of Changes in Net Pension Liability and Related Ratios  
Last Ten Calendar Years**

	<u>2019</u>	<u>2018</u>
<b>Total pension liability:</b>		
Service cost	\$ 328,425	\$ 295,235
Interest on the total pension liability	1,593,150	1,406,958
Benefit changes	-	-
Difference between expected and actual changes	204,009	329,023
Assumption changes	-	559,318
Benefit payments and refunds	<u>(1,048,711)</u>	<u>(1,002,857)</u>
 <b>Net change in total pension liability</b>	 <b>1,076,873</b>	 <b>1,587,677</b>
 <b>Total pension liability - beginning</b>	 <b><u>19,403,481</u></b>	 <b><u>17,815,804</u></b>
 <b>Total pension liability - ending</b>	 <b><u>\$ 20,480,354</u></b>	 <b><u>\$ 19,403,481</u></b>
 <b>Plan fiduciary net position:</b>		
Employer contributions	\$ 323,235	\$ 371,707
Employee contributions	151,375	142,976
Pension plan net investment income	3,339,697	(988,647)
Benefit payments and refunds	(1,048,711)	(1,002,857)
Other	<u>117,860</u>	<u>406,200</u>
 <b>Net change in plan fiduciary net position</b>	 <b>2,883,456</b>	 <b>(1,070,621)</b>
 <b>Plan fiduciary net position - beginning</b>	 <b><u>16,200,097</u></b>	 <b><u>17,270,718</u></b>
 <b>Plan fiduciary net position - ending</b>	 <b><u>\$ 19,083,553</u></b>	 <b><u>\$ 16,200,097</u></b>
 <b>Net pension liability</b>	 <b><u>\$ 1,396,801</u></b>	 <b><u>\$ 3,203,384</u></b>
 <b>Plan fiduciary net position as a percentage of total pension liability</b>	 <b><u>93.18%</u></b>	 <b><u>83.49%</u></b>
 <b>Covered valuation payroll</b>	 <b><u>\$ 3,360,028</u></b>	 <b><u>\$ 3,177,666</u></b>
 <b>Net pension liability as a percentage of covered valuation payroll</b>	 <b><u>41.57%</u></b>	 <b><u>100.81%</u></b>

Note - The Northbrook Public Library participates in IMRF through the Village of Northbrook. It is not possible to present this schedule for the Library alone; however, the Library represents approximately 19.4% of the Village and as such the above schedule represents 19.4% of the Village's schedule. GASB 68 was adopted in the prior year; this schedule will build a ten-year history prospectively.

See independent auditor's report.

2017	2016	2015
\$ 305,975	\$ 308,221	\$ 305,485
1,295,578	1,401,693	1,192,367
-	-	-
71,088	(153,599)	(6,357)
(599,476)	(65,348)	40,891
(866,472)	(825,139)	(716,600)
206,693	665,828	815,786
17,609,111	16,943,283	16,127,497
<u>\$ 17,815,804</u>	<u>\$ 17,609,111</u>	<u>\$ 16,943,283</u>
\$ 359,385	\$ 366,360	\$ 350,861
134,781	135,300	128,054
2,738,317	1,040,580	72,797
(866,472)	(825,139)	(716,600)
(317,152)	7,890	27,116
2,048,859	724,991	(137,772)
15,221,859	14,496,868	14,634,640
<u>\$ 17,270,718</u>	<u>\$ 15,221,859</u>	<u>\$ 14,496,868</u>
<u>\$ 545,086</u>	<u>\$ 2,387,252</u>	<u>\$ 2,446,415</u>
<u>96.94%</u>	<u>86.44%</u>	<u>85.56%</u>
<u>\$ 2,938,462</u>	<u>\$ 2,945,889</u>	<u>\$ 2,827,246</u>
<u>18.55%</u>	<u>81.04%</u>	<u>86.53%</u>

**Northbrook Public Library  
Illinois Municipal Retirement Fund  
Required Supplementary Information -  
Multiyear Schedule of Contributions - Last 10 Fiscal Years  
April 30, 2020**

Fiscal Year Ended April 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
<b>2020</b>	<b>\$ 349,333</b>	<b>\$ 349,333</b>	<b>\$ -</b>	<b>\$ 3,394,368</b>	<b>10.29 %</b>
2019	351,547	351,547	-	2,941,945	11.95 %
2018	357,325	357,325	-	2,990,876	11.95 %
2017	362,742	362,742	-	2,950,690	12.29 %

Notes to Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll (Closed)
Remaining Amortization Period	25 Years
Asset Valuation Method	5-Year Smoothed Market; 20% Corridor
Wage Growth	3.50%
Inflation	2.75%
Salary Increases	3.75% to 14.50% Including Inflation
Investment Rate of Return	7.5%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Note: The Library adopted GASB 68 in the fiscal year ended April 30, 2016, and will build a ten-year history prospectively.

See independent auditor's report.

**Northbrook Public Library**  
**Other Postemployment Retiree Healthcare Plan**  
**Multiyear Schedule of Changes in Net OPEB Liability and Related Ratios**  
**Fiscal Year Ended April 30,**  
**Last Ten Fiscal Years**

	<u>2020</u>	<u>2019</u>
<b>Total OPEB liability:</b>		
Service cost	\$ 10,913	\$ 10,913
Interest on the total pension liability	18,137	18,137
Benefit changes	-	-
Difference between expected and actual changes	-	-
Assumption changes	-	9,271
Benefit payments and refunds	(66,950)	(81,844)
Other changes	-	30
	<u>          </u>	<u>          </u>
<b>Net change in total OPEB liability</b>	<b>(37,900)</b>	<b>(43,493)</b>
<b>Total OPEB liability - beginning</b>	<b>497,083</b>	<b>540,576</b>
	<u>          </u>	<u>          </u>
<b>Total OPEB liability - ending</b>	<b>\$ 459,183</b>	<b>\$ 497,083</b>
	<u>          </u>	<u>          </u>
<b>Plan fiduciary net position:</b>		
Employer contributions	\$ 66,950	\$ 81,844
Employee contributions	-	-
OPEB plan net investment income	-	-
Benefit payments and refunds	(66,950)	(81,844)
Other	-	-
	<u>          </u>	<u>          </u>
<b>Net change in plan fiduciary net position</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position - beginning</b>	<b>-</b>	<b>-</b>
	<u>          </u>	<u>          </u>
<b>Plan fiduciary net position - ending</b>	<b>\$ -</b>	<b>\$ -</b>
	<u>          </u>	<u>          </u>
<b>Net OPEB liability</b>	<b>\$ 459,183</b>	<b>\$ 497,083</b>
	<u>          </u>	<u>          </u>
Plan fiduciary net position as a percentage of total OPEB liability	<b>0.00%</b>	<b>0.00%</b>
	<u>          </u>	<u>          </u>
Covered valuation payroll	<b>\$ 3,360,028</b>	<b>\$ 2,578,041</b>
	<u>          </u>	<u>          </u>
Net OPEB liability as a percentage of covered valuation payroll	<b>13.67%</b>	<b>19.28%</b>
	<u>          </u>	<u>          </u>

Note: The Library adopted GASB 75 in the fiscal year ended April 30, 2019, and will build a ten-year history prospectively.

See independent auditor's report.



## **SUPPLEMENTARY INFORMATION**

**Northbrook Public Library**  
**General Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Year Ended April 30, 2020**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Salaries and employee benefits:				
General salaries and wages	\$ 3,814,018	\$ 3,814,018	\$ 3,637,891	\$ 176,127
Maintenance salaries and wages	182,458	182,458	165,952	16,506
Group insurance	575,000	575,000	595,621	(20,621)
Unemployment/workers' compensation	25,000	25,000	25,820	(820)
Staff development	100,000	100,000	73,320	26,680
<b>Total salaries and employee benefits</b>	<b>4,696,476</b>	<b>4,696,476</b>	<b>4,498,604</b>	<b>197,872</b>
Library materials and services:				
Books and materials	780,501	780,501	742,325	38,176
Audio visual materials	70,795	70,795	67,332	3,463
Video/DVDs	68,704	68,704	65,343	3,361
Programs	132,000	132,000	102,750	29,250
OCLC	26,000	26,000	24,537	1,463
CCS shared costs	84,000	84,000	81,544	2,456
<b>Total library materials and services</b>	<b>1,162,000</b>	<b>1,162,000</b>	<b>1,083,831</b>	<b>78,169</b>
Operational costs:				
Photocopy	40,000	40,000	30,467	9,533
Office and library supplies	70,000	70,000	65,227	4,773
Computer software and supplies	103,000	103,000	94,023	8,977
Postage	20,000	20,000	15,876	4,124
General insurance	58,000	58,000	55,880	2,120
Telephone	20,000	20,000	29,995	(9,995)
Professional services	270,000	270,000	246,929	23,071
Furniture and equipment	160,000	160,000	89,195	70,805
Equipment rental and maintenance	20,000	20,000	14,967	5,033
Community relations	52,000	52,000	36,642	15,358
<b>Total operational costs</b>	<b>813,000</b>	<b>813,000</b>	<b>679,201</b>	<b>133,799</b>

(cont'd)

**Northbrook Public Library**  
**General Fund**  
**Schedule of Expenditures - Budget and Actual (cont'd)**  
**For the Year Ended April 30, 2020**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Maintenance:				
Vehicle expense	\$ 2,500	\$ 2,500	\$ 3,093	\$ (593)
Janitorial supplies	45,000	45,000	43,742	1,258
Utilities	53,000	53,000	54,364	(1,364)
Building repairs	30,000	30,000	14,728	15,272
Contracted services	135,000	135,000	130,263	4,737
<b>Total maintenance</b>	<b>265,500</b>	<b>265,500</b>	<b>246,190</b>	<b>19,310</b>
Other:				
Recruiting	500	500	118	382
Contingency	100,000	100,000	4,282	95,718
Board development	3,500	3,500	395	3,105
<b>Total other</b>	<b>104,000</b>	<b>104,000</b>	<b>4,795</b>	<b>99,205</b>
Gifts and designated	100,000	100,000	44,036	55,964
<b>Total expenditures</b>	<b>\$ 7,140,976</b>	<b>\$ 7,140,976</b>	<b>\$ 6,556,657</b>	<b>\$ 584,319</b>

See independent auditor's report.

**Northbrook Public Library**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Deficit - Budget and Actual - Debt Service Fund**  
**For the Year Ended April 30, 2020**

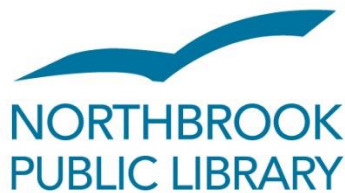
	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property taxes	\$ 528,404	\$ 528,404	\$ 512,398	\$ (16,006)
Interest income	1,000	1,000	221	(779)
Gain on investment	-	-	165	165
<b>Total revenues</b>	<u>529,404</u>	<u>529,404</u>	<u>512,784</u>	<u>(16,620)</u>
Expenditures - debt service:				
Principal	258,971	258,971	258,971	-
Interest	269,433	269,433	269,433	-
<b>Total expenditures</b>	<u>528,404</u>	<u>528,404</u>	<u>528,404</u>	<u>-</u>
<b>Revenues over (under) expenditures before other financing sources</b>	1,000	1,000	(15,620)	(16,620)
Other financing sources - transfers in	-	-	15,785	15,785
<b>Net changes in fund deficit</b>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>165</u>	<u>\$ (835)</u>
Fund deficit, beginning of the year			<u>(9,536)</u>	
Fund deficit, end of the year			<u><b>\$ (9,371)</b></u>	

See independent auditor's report.

**Northbrook Public Library**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual - Capital Improvements Fund**  
**For the Year Ended April 30, 2020**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Interest income	\$ 6,000	\$ 6,000	\$ 48,796	\$ 42,796
<b>Total revenues</b>	<u>6,000</u>	<u>6,000</u>	<u>48,796</u>	<u>42,796</u>
Expenditures:				
Capital outlay:				
Renovations and repairs	652,000	652,000	606,306	45,694
Professional fees	168,000	168,000	152,422	15,578
Furniture and equipment	-	-	69,247	(69,247)
<b>Total expenditures</b>	<u>820,000</u>	<u>820,000</u>	<u>827,975</u>	<u>(7,975)</u>
<b>Revenues under expenditures before other financing sources</b>	<u>(814,000)</u>	<u>(814,000)</u>	<u>(779,179)</u>	<u>34,821</u>
Other financing sources:				
Bond issuance	-	-	3,825,000	3,825,000
Bond premium	-	-	250,418	250,418
Transfers in	563,000	563,000	730,925	167,925
<b>Total other financing sources</b>	<u>563,000</u>	<u>563,000</u>	<u>4,806,343</u>	<u>4,243,343</u>
<b>Net changes in fund balance</b>	<u>\$ (251,000)</u>	<u>\$ (251,000)</u>	<u>4,027,164</u>	<u>\$ 4,278,164</u>
Fund balance, beginning of the year			<u>2,150,110</u>	
Fund balance, end of the year			<u>\$ 6,177,274</u>	

See independent auditor's report.



## Memorandum

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**DATE:** September 10, 2020

**TO:** Board of Trustees

**FROM:** Kate Hall, Executive Director

**RE:** Election Day Closing

On June 16, 2020, signed [Public Act 101-0642](#) declaring November 3, 2020 as a State holiday known as 2020 General Election Day. The law requires all government offices to close for Election Day on November 3, 2020. You can read more on the [Municipal Minute Blog post](#).

What is unclear is whether libraries count as a government office. We have not received any guidance on this from the state and have been advised by our attorney at Ancel Glink that it should be a decision made by each local library board. I did speak with Debbie Ford at the Village to see if it would be helpful for the Village if we were closed, but she did not think it would make much difference given that we have not come anywhere close to filling the parking lot since we reopened.

We do already offer staff up to two hours of paid time to go vote if they cannot get to their polling place on election day.

Here are the options for the board to choose from:

1. Close the library and pay all staff scheduled for a holiday.
2. Close the library to patrons, but continue to offer remote service and curbside pick-up; staff would be expected to work their scheduled hours and would not receive holiday pay.
3. Keep the library open and have staff work their scheduled hours. They would not receive holiday pay.

I look forward to hearing how the board would like to proceed.



1201 Cedar Lane, Northbrook, IL 60062  
847-272-6224  
847-272-5362(fax)

## Memorandum

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**DATE:** 9/10/20  
**TO:** Trustees  
**FROM:** Anna Amen  
**RE:** 2020 Levy – Draft I

Attached are 2 options for the fiscal year 2020 tax levy.

Option 1 – shows a 3% tax levy increase

- expenditure estimates are based upon actual data and a forecast of current year expenses
- salaries and wages increased 4%
- insurance costs increased 5%
- materials is 12.1% of the operating budget

Option 2 – shows a flat tax levy or a 0% increase

- the expenditure lines that were reduced significantly have been highlighted on the report
- salaries and wages increased 2.9%
- insurance costs increased 2.5%
- materials is 11.8% of the operating budget

While reviewing this data please keep in mind that the 2019 bond issuance is not included in the debt service levy amount – that is why the levy decreased in FY21.

The levy amounts are submitted to the Village after the October Library Board meeting

**Northbrook Public Library**  
**General Fund - Expenses**  
**2020 Levy (FY2022) - Draft I - Option 1 - 3% increase**

Description		FY18 Actual	FY19 Actual	FY20 Actual	FY21 Forecast	FY22 Levy	% Change
<b>PERSONAL SERVICES</b>							
Salaries and Wages		3,382,529	3,489,313	3,637,891	3,783,407	3,934,743	4.00%
Maintenance		149,823	155,715	165,952	174,022	180,983	4.00%
<b>Total Personal Services</b>		<b>\$ 3,532,352</b>	<b>\$ 3,645,027</b>	<b>\$ 3,803,844</b>	<b>\$ 3,957,429</b>	<b>4,115,726</b>	<b>4.00%</b>
<b>FRINGE BENEFITS</b>							
Group Insurance	Medical, Dental, Vision, Life	452,874	496,171	595,621	630,000	661,500	5.00%
Unemployment/ Worker's Comp		30,751	36,051	25,820	27,000	28,350	5.00%
Training & Development	Staff membership, Conferences, Mileage, Anniversary Gifts, Staff day	52,431	62,958	73,320	60,500	65,000	7.44%
<b>Total Fringe Benefits</b>		<b>\$ 536,056</b>	<b>\$ 595,179</b>	<b>\$ 694,760</b>	<b>\$ 717,500</b>	<b>\$ 754,850</b>	<b>5.21%</b>
<b>COMMODITIES</b>							
Materials	Books, Ebooks, Periodicals, Audio Visual, Videos/DVD's	848,148	859,747	875,000	923,000	931,000	0.87%
Programs	Fiction& Media, Reference, Young Adult, Youth Services, Digital Services, Admin	123,211	117,050	102,750	89,250	100,000	12.04%
Office & Library Supplies	Supplies less than \$500	67,569	56,556	65,283	80,000	70,000	-12.50%
Software	Blackbaud, Boopsie, Adobe, Getty, 3M, Evanced, Titlesource, Remote Printing	60,470	73,712	94,023	95,000	97,850	3.00%
Postage		24,385	15,604	15,876	16,885	17,000	0.68%
Graphics							
Community Relations	Promotional items, Float, Newsletters, Email marketing, Northbrook Chamber, School librarian breakfast, Rotary	38,336	48,079	36,642	36,000	40,000	11.11%
Janitorial Supplies	Supplies, Paper, Chemicals, Uniforms, Rugs, Paint, Filters, Landscaping	36,995	45,771	43,742	45,000	45,000	0.00%
<b>Total Commodities</b>		<b>\$ 1,199,114</b>	<b>\$ 1,216,519</b>	<b>\$ 1,233,316</b>	<b>\$ 1,285,135</b>	<b>\$ 1,300,850</b>	<b>1.22%</b>
<b>CONTRACTUAL</b>							
OCLC		18,069	23,902	24,537	25,611	26,892	5.00%
Interlibrary Charges		0			0	0	
CCS Shared Costs		74,338	75,923	81,544	82,000	86,100	5.00%
Photocopy	Copy machine lease payment, Supplies & page charges, Coin op lease payment, My PC lease payment, Papercut lease payment, SimpleScan lease payment	49,379	51,100	30,467	35,000	35,000	0.00%



**Northbrook Public Library**  
**General Fund - Expenses**  
**2020 Levy (FY2022) - Draft I - Option 1 - 3% increase**

	Description	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Forecast	FY22 Levy	% Change
General Insurance	General liability, Auto, Property, Cyber, Flood	61,689	53,216	55,880	59,000	61,950	5.00%
Telephone	Phone lines, Fiber optic cable	13,906	14,878	29,995	41,800	42,000	0.48%
Professional Services	Attorney, Auditor, Independent contractor	219,670	231,878	246,929	265,000	265,000	0.00%
Equipment Rental/Maintenance	Piano, Laminator, Microfilm readers, Computer switches, Postage machine, Phone system, Binding	35,969	14,854	14,967	20,000	20,000	0.00%
Vehicle Expense		802	620	3,093	2,500	2,500	0.00%
Utilities	Gas, Water, Garbage	52,829	60,720	54,364	53,000	55,000	3.77%
Building Repairs	HVAC, Elevator, Plumbing, Electrical, Parking stops, Sprinklers, Parking lot repairs, Curtain Wall	15,384	24,019	14,728	30,000	30,000	0.00%
Contracted Services	Alarm, Backflow service, Elevator, Cleaning, Email, Snow removal, Carpet cleaning, HVAC, Sprinkler	104,743	116,658	130,263	130,000	135,000	3.85%
Recruiting		400	388	118	0	500	
<b>Total Contractual Services</b>		<b>\$ 647,178</b>	<b>\$ 668,157</b>	<b>\$ 686,883</b>	<b>\$ 743,911</b>	<b>\$ 759,942</b>	<b>2.15%</b>
<b>CAPITAL OUTLAY</b>							
Furniture and Equipment	Items greater than \$500	150,514	81,704	89,195	100,000	100,000	0.00%
<b>Total Capital Outlay</b>		<b>\$ 150,514</b>	<b>\$ 81,704</b>	<b>\$ 89,195</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>0.00%</b>
<b>OTHER</b>							
Contingency & Misc Exp		4,634	4,374	4,282	10,000	100,000	900.00%
Net Loss on Investment		(6,318)	1,495	(2,841)			
Board Development		762	754	395	1,750	3,500	100.00%
<b>Total Other</b>		<b>\$ (922)</b>	<b>\$ 6,623</b>	<b>\$ 1,836</b>	<b>\$ 11,750</b>	<b>\$ 103,500</b>	<b>780.85%</b>
<b>DESIGNATED EXPENSES</b>		<b>\$ 135,377</b>	<b>\$ 63,303</b>	<b>\$ 44,036</b>	<b>\$ 75,000</b>	<b>\$ 100,000</b>	<b>33.33%</b>
<b>TRANSFERS</b>							
Debt Service Transfer		\$ 23,092	\$ 9,095	\$ 15,785	\$ 25,000	\$ 25,000	0.00%
Capital Improvements		\$ 469,000	\$ 1,115,000	\$ 730,925	\$ 425,000	\$ 425,000	0.00%
<b>Total Transfers</b>		<b>\$ 492,092</b>	<b>\$ 1,124,095</b>	<b>\$ 746,710</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>0.00%</b>
<b>TOTAL EXPENSES</b>		<b>\$ 6,691,761</b>	<b>\$ 7,400,608</b>	<b>\$ 7,300,580</b>	<b>\$ 7,340,725</b>	<b>\$ 7,684,867</b>	

**Northbrook Public Library  
Operating Fund - Revenue  
2020 Levy (FY2022) - Draft 1  
Option 1 - 3% increase**

Levy	7,560,785
Uncollectable Levy	(150,000)
Replacement Tax	125,000
Fines & Fees	25,000
interest income	25,000
Other Income - Gifts	100,000
Total Estimated Income	<u>7,685,785</u>
 Total Expense	 7,684,867
 Surplus/(Deficit)	 <u><u>918</u></u>

**Northbrook Public Library**  
**General Fund - Expenses**  
**2020 Levy (FY2022) - Draft I - Option 2 - Flat or 0% increase**

Description		FY18 Actual	FY19 Actual	FY20 Actual	FY21 Forecast	FY22 Levy	% Change
<b>PERSONAL SERVICES</b>							
Salaries and Wages		3,382,529	3,489,313	3,637,891	3,783,407	3,893,126	2.9%
Maintenance		149,823	155,715	165,952	174,022	179,068	2.9%
<b>Total Personal Services</b>		<b>\$ 3,532,352</b>	<b>\$ 3,645,027</b>	<b>\$ 3,803,844</b>	<b>\$ 3,957,429</b>	<b>4,072,194</b>	<b>2.9%</b>
<b>FRINGE BENEFITS</b>							
Group Insurance	Medical, Dental, Vision, Life	452,874	496,171	595,621	630,000	645,750	2.5%
Unemployment/ Worker's Comp		30,751	36,051	25,820	27,000	27,675	2.5%
Training & Development	Staff membership, Conferences, Mileage, Anniversary Gifts, Staff day	52,431	62,958	73,320	60,500	60,000	-0.8%
<b>Total Fringe Benefits</b>		<b>\$ 536,056</b>	<b>\$ 595,179</b>	<b>\$ 694,760</b>	<b>\$ 717,500</b>	<b>\$ 733,425</b>	<b>2.2%</b>
<b>COMMODITIES</b>							
Materials	Books, Ebooks, Periodicals, Audio Visual, Videos/DVD's	848,148	859,747	875,000	923,000	880,000	-4.7%
Programs	Fiction& Media, Reference, Young Adult, Youth Services, Digital Services, Admin	123,211	117,050	102,750	89,250	90,000	0.8%
Office & Library Supplies	Supplies less than \$500	67,569	56,556	65,283	80,000	65,000	-18.8%
Software	Blackbaud, Boopsie, Adobe, Getty, 3M, Evanced, Titlesource, Remote Printing	60,470	73,712	94,023	95,000	97,375	2.5%
Postage		24,385	15,604	15,876	16,885	17,000	0.7%
Graphics							
Community Relations	Promotional items, Float, Newsletters, Email marketing, Northbrook Chamber, School librarian breakfast, Rotary	38,336	48,079	36,642	36,000	30,000	-16.7%
Janitorial Supplies	Supplies, Paper, Chemicals, Uniforms, Rugs, Paint, Filters, Landscaping	36,995	45,771	43,742	45,000	40,000	-11.1%
<b>Total Commodities</b>		<b>\$ 1,199,114</b>	<b>\$ 1,216,519</b>	<b>\$ 1,233,316</b>	<b>\$ 1,285,135</b>	<b>\$ 1,219,375</b>	<b>-5.1%</b>
<b>CONTRACTUAL</b>							
OCLC		18,069	23,902	24,537	25,611	26,251	2.5%
Interlibrary Charges		0			0	0	
CCS Shared Costs		74,338	75,923	81,544	82,000	80,000	-2.4%
Photocopy	Copy machine lease payment, Supplies & page charges, Coin op lease payment, My PC lease payment, Papercut lease payment, SimpleScan lease payment	49,379	51,100	30,467	35,000	35,000	0.0%

**Northbrook Public Library**  
**General Fund - Expenses**  
**2020 Levy (FY2022) - Draft I - Option 2 - Flat or 0% increase**

Description		FY18 Actual	FY19 Actual	FY20 Actual	FY21 Forecast	FY22 Levy	% Change
General Insurance	General liability, Auto, Property, Cyber, Flood	61,689	53,216	55,880	59,000	60,475	2.5%
Telephone	Phone lines, Fiber optic cable	13,906	14,878	29,995	41,800	40,000	-4.3%
Professional Services	Attorney, Auditor, Independent contractor	219,670	231,878	246,929	265,000	248,000	-6.4%
Equipment Rental/Maintenance	Piano, Laminator, Microfilm readers, Computer switches, Postage machine, Phone system, Binding	35,969	14,854	14,967	20,000	16,000	-20.0%
Vehicle Expense		802	620	3,093	2,500	2,500	0.0%
Utilities	Gas, Water, Garbage	52,829	60,720	54,364	53,000	53,000	0.0%
Building Repairs	HVAC, Elevator, Plumbing, Electrical, Parking stops, Sprinklers, Parking lot repairs, Curtain Wall	15,384	24,019	14,728	30,000	16,000	-46.7%
Contracted Services	Alarm, Backflow service, Elevator, Cleaning, Email, Snow removal, Carpet cleaning, HVAC, Sprinkler	104,743	116,658	130,263	130,000	130,000	0.0%
Recruiting		400	388	118	0	500	
<b>Total Contractual Services</b>		<b>\$ 647,178</b>	<b>\$ 668,157</b>	<b>\$ 686,883</b>	<b>\$ 743,911</b>	<b>\$ 707,726</b>	<b>-4.9%</b>
<b>CAPITAL OUTLAY</b>							
Furniture and Equipment	Items greater than \$500	150,514	81,704	89,195	100,000	40,000	-60.0%
<b>Total Capital Outlay</b>		<b>\$ 150,514</b>	<b>\$ 81,704</b>	<b>\$ 89,195</b>	<b>\$ 100,000</b>	<b>\$ 40,000</b>	<b>-60.0%</b>
<b>OTHER</b>							
Contingency & Misc Exp		4,634	4,374	4,282	10,000	100,000	900.0%
Net Loss on Investment		(6,318)	1,495	(2,841)			
Board Development		762	754	395	1,750	0	-100.0%
<b>Total Other</b>		<b>\$ (922)</b>	<b>\$ 6,623</b>	<b>\$ 1,836</b>	<b>\$ 11,750</b>	<b>\$ 100,000</b>	<b>751.1%</b>
<b>DESIGNATED EXPENSES</b>		<b>\$ 135,377</b>	<b>\$ 63,303</b>	<b>\$ 44,036</b>	<b>\$ 75,000</b>	<b>\$ 100,000</b>	<b>33.3%</b>
<b>TRANSFERS</b>							
Debt Service Transfer		\$ 23,092	\$ 9,095	\$ 15,785	\$ 25,000	\$ 25,000	0.0%
Capital Improvements		\$ 469,000	\$ 1,115,000	\$ 730,925	\$ 425,000	\$ 425,000	0.0%
<b>Total Transfers</b>		<b>\$ 492,092</b>	<b>\$ 1,124,095</b>	<b>\$ 746,710</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>0.0%</b>
<b>TOTAL EXPENSES</b>		<b>\$ 6,691,761</b>	<b>\$ 7,400,608</b>	<b>\$ 7,300,580</b>	<b>\$ 7,340,725</b>	<b>\$ 7,422,720</b>	

**Operating Fund - Revenue**  
**2020 Levy (FY2022) - Draft I**  
**Option 2 - Flat or 0% increase**

Levy	7,298,415
Uncollectable Levy	(150,000)
Replacement Tax	125,000
Fines & Fees	25,000
interest income	25,000
Other Income - Gifts	100,000
Total Estimated Income	<u>7,423,415</u>
 Total Expense	 7,422,720
 Surplus/(Deficit)	 <u><u>695</u></u>

**Northbrook Public Library  
Property Tax Levy History**

Levy Year	Fiscal Year	General	IMRF	FICA	Total Operating	Debt Service	Total Library	% Increase
2020 - 3% increase	21-22	7,560,785	400,000	289,000	8,249,785	758,249	9,008,034	3.0%
2020 - 0% increase	21-22	7,298,415	400,000	289,000	7,987,415	758,249	8,745,664	0.0%
2019 - actual	20-21	7,439,188	490,000	289,000	8,218,188	527,476	8,745,664	-0.4%
2018	19-20	7,479,000	490,000	280,000	8,249,000	528,404	8,777,404	3.0%
2017	18-19	7,219,783	490,000	280,000	7,989,783	528,137	8,517,920	4.2%
2016	17-18	6,411,000	475,000	270,000	7,156,000	1,016,420	8,172,420	2.4%
2015	16-17	6,235,000	470,000	265,000	6,970,000	1,010,891	7,980,891	2.6%
2014	15-16	6,069,135	440,000	260,000	6,769,135	1,008,141	7,777,276	1.0%
2013	14-15	6,015,000	410,000	255,000	6,680,000	1,019,486	7,699,486	6.0%
2012	13-14	5,845,000	380,000	250,000	6,475,000	787,970	7,262,970	4.1%
2011	12-13	5,625,000	320,000	240,000	6,185,000	789,566	6,974,566	5.0%
2010	11-12	5,355,490	275,000	236,000	5,866,490	777,385	6,643,875	3.0%
2009	10-11	5,194,000	261,000	228,000	5,683,000	768,889	6,451,889	6.0%
2008	09-10	4,850,000	255,000	218,000	5,323,000	765,664	6,088,664	6.1%
2007	08-09	4,526,100	240,000	208,000	4,974,100	765,702	5,739,802	6.1%
2006	07-08	4,230,000	240,000	180,000	4,650,000	760,189	5,410,189	3.2%
2005	06-07	4,080,000	213,000	180,000	4,473,000	767,099	5,240,099	3.7%
2004	05-06	3,880,000	206,000	186,000	4,272,000	782,763	5,054,763	4.9%
2003	04-05	3,682,000	156,000	158,000	3,996,000	822,450	4,818,450	9.0%
2002	03-04	3,412,000	55,000	163,000	3,630,000	789,754	4,419,754	6.9%
2001	02-03	3,175,000	6,000	154,000	3,335,000	800,750	4,135,750	6.0%
2000	01-02	2,958,000	0	131,000	3,089,000	814,434	3,903,434	3.9%
1999	00-01	2,740,000	85,000	120,000	2,945,000	813,125	3,758,125	4.9%
1998	99-00	2,567,250	105,000	125,000	2,797,250	784,297	3,581,547	5.0%
1997	98-99	2,445,000	112,000	108,000	2,665,000	744,818	3,409,818	32.8%
1996	97-98	2,360,000	105,000	102,000	2,567,000		2,567,000	1.1%
1995	96-97	2,313,196	120,000	105,000	2,538,196		2,538,196	3.3%
1994	95-96	2,213,036	130,000	114,000	2,457,036		2,457,036	4.8%
1993	94-95	2,107,500	132,000	105,000	2,344,500		2,344,500	4.6%
1992	93-94	2,016,000	121,500	104,500	2,242,000		2,242,000	9.6%
1991	92-93	1,816,000	130,000	99,500	2,045,500		2,045,500	

\*\* 2005 Debt Service Levy restated for Village refinancing of 1998 bonds

\*\*\* During FY2013, Village refinanced debt at a lower rate

# Traffic Calming and Parking on Cedar Lane

- ✓ Existing Conditions and Issues
- ✓ Two Design Options
- ✓ Discussion of How to Proceed









**Northbound Cedar Lane  
(South of Cherry Lane)**



**Southbound Cedar Lane  
(South of Cherry Lane)**



**Northbound Cedar Lane  
(North of Walters Avenue)**



**Southbound Cedar Lane  
(North of Walters Avenue)**



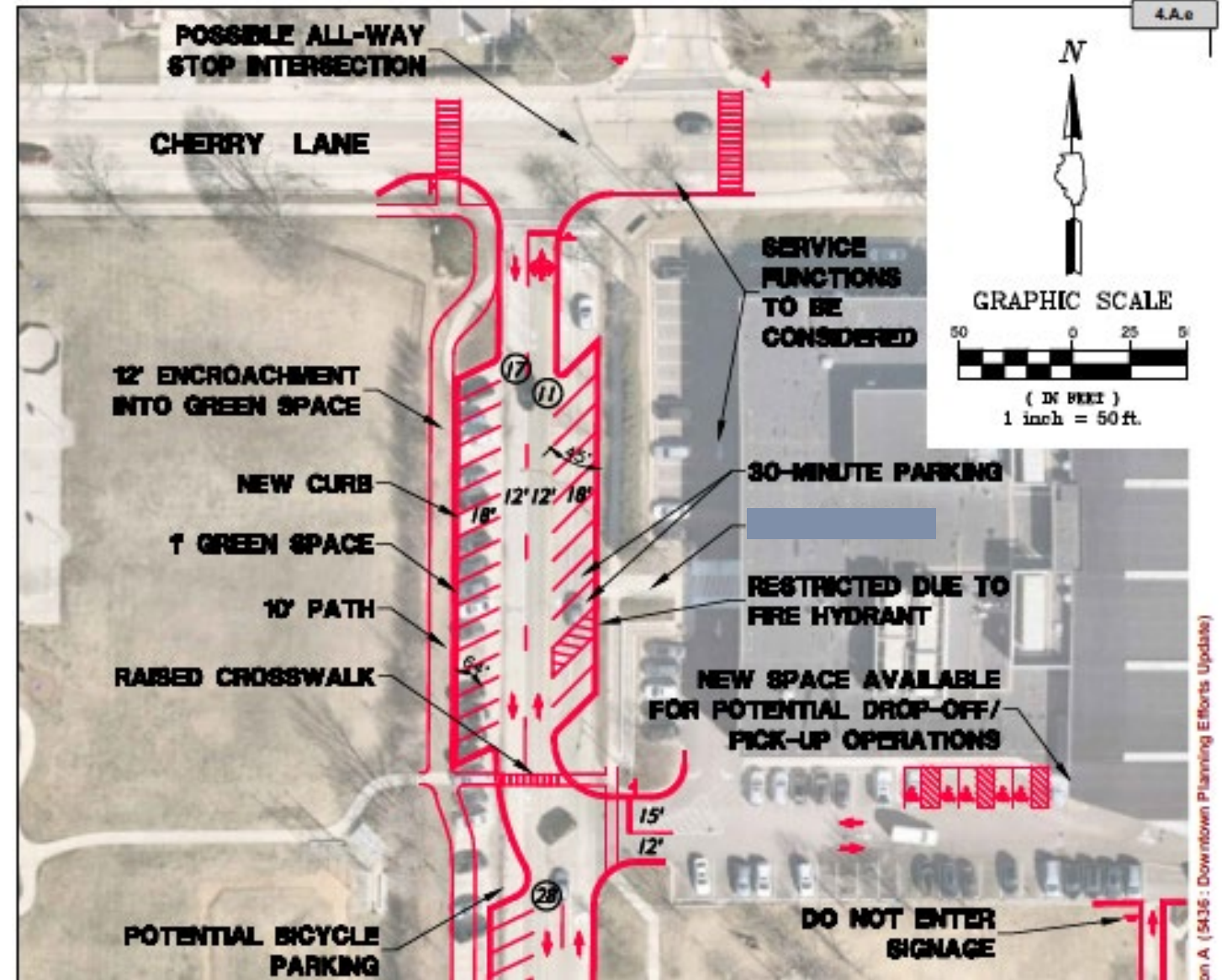
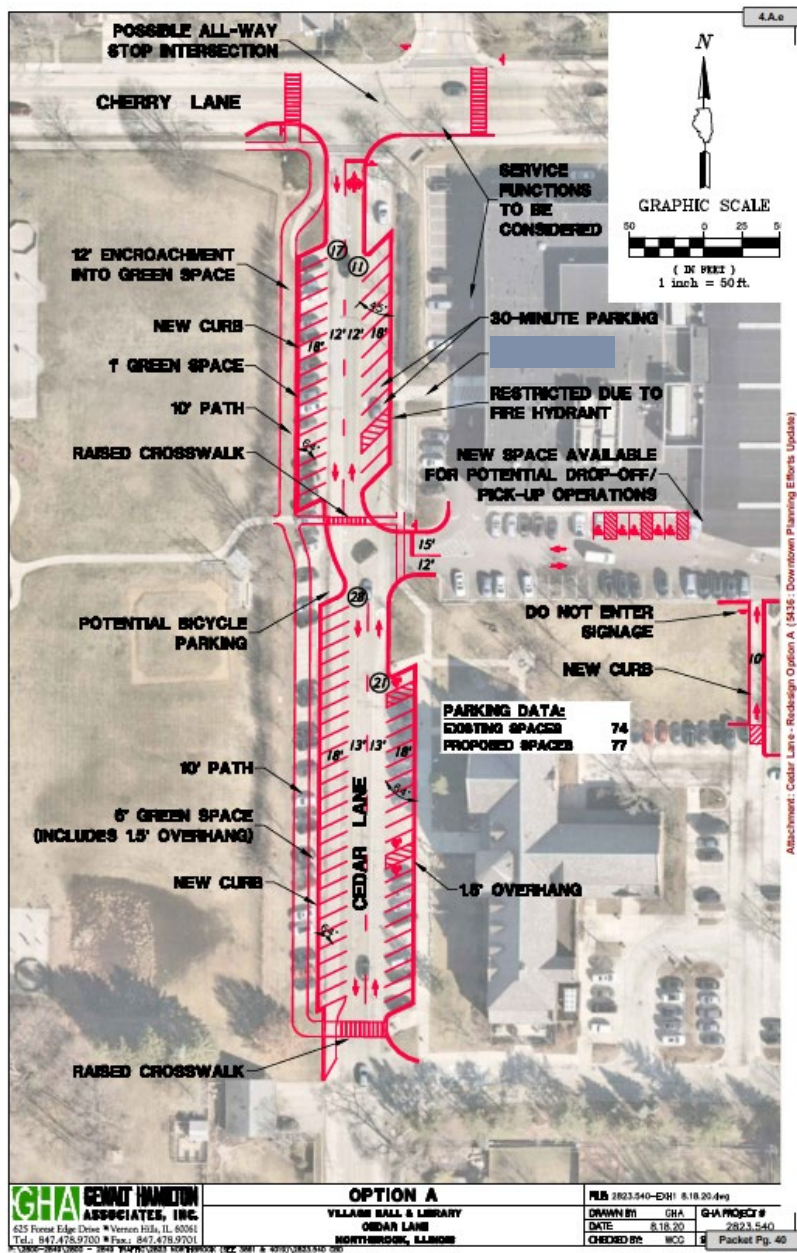
# TWO DESIGN OPTIONS IDENTIFIED

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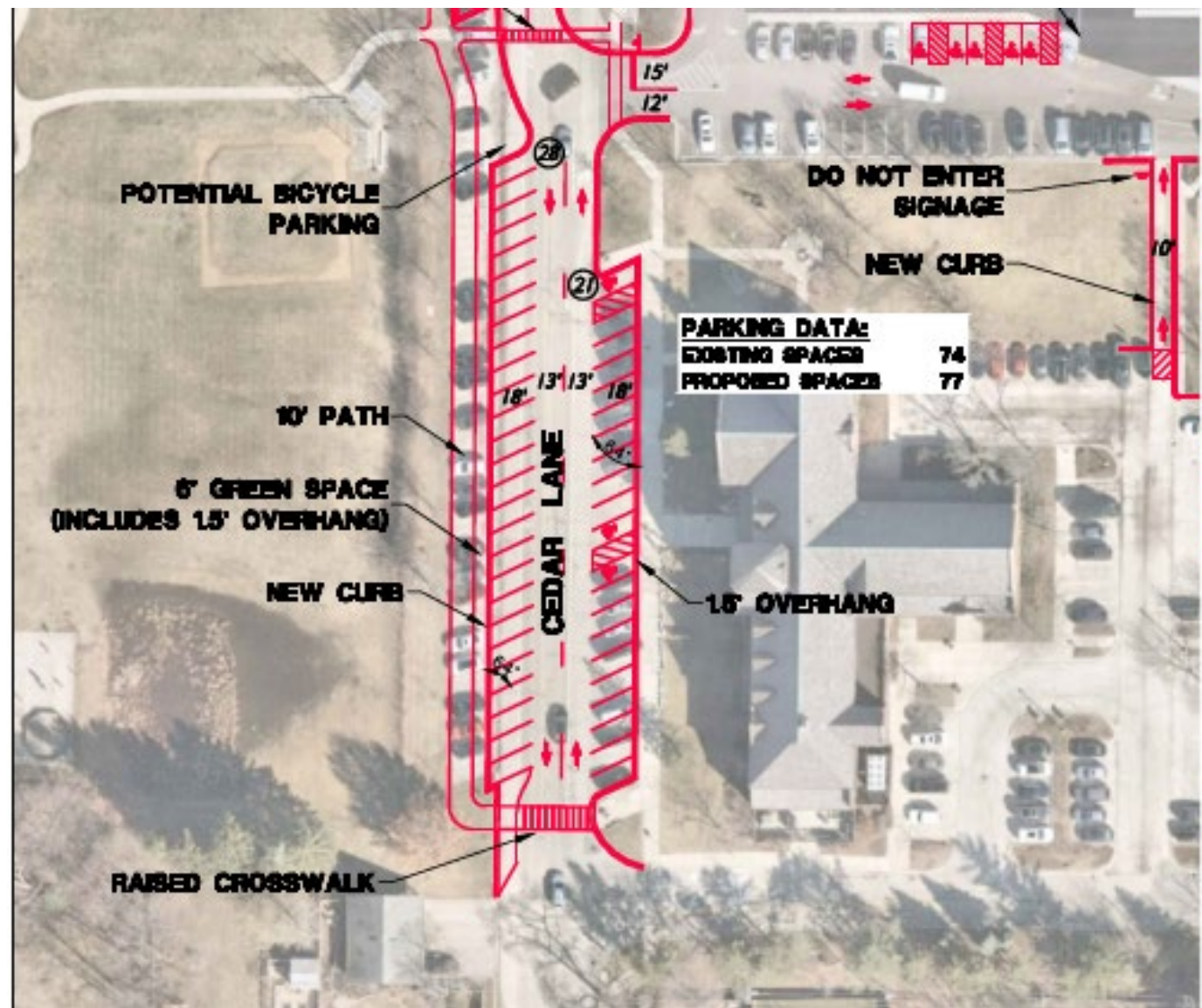
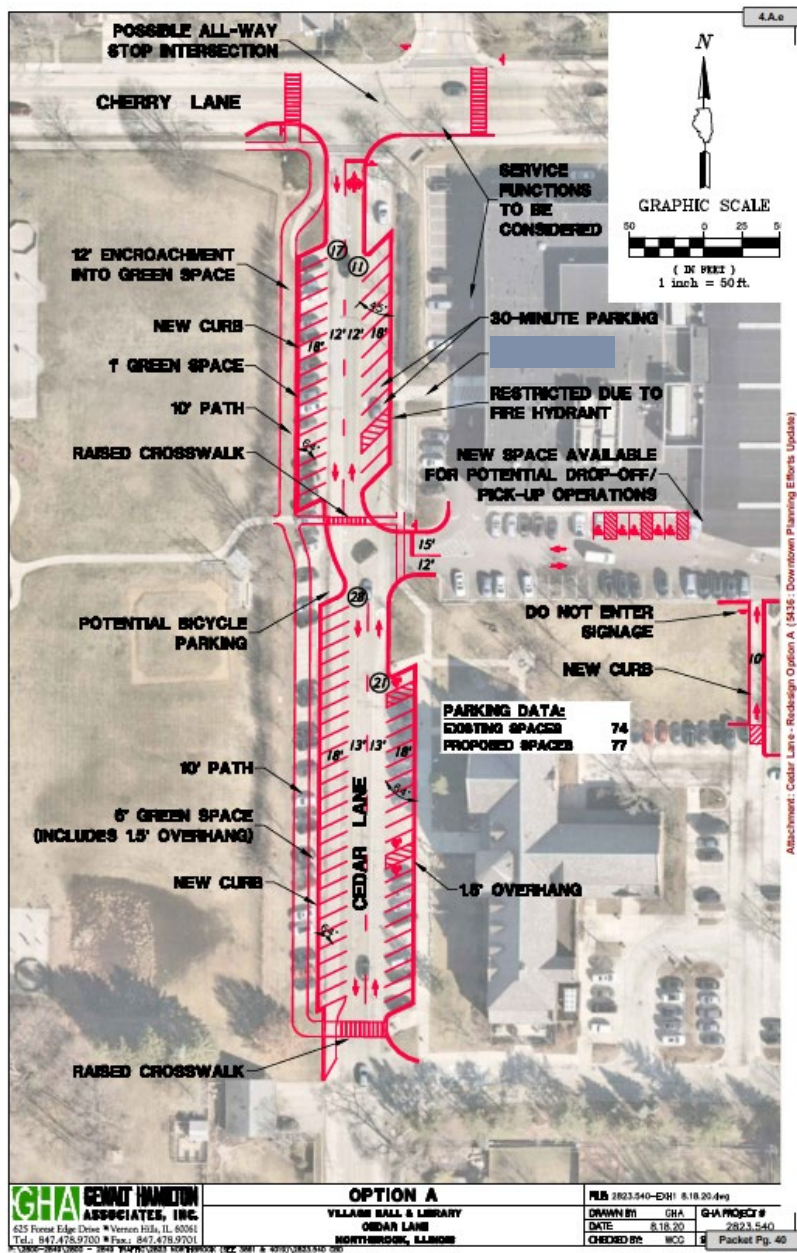
# OPTION A

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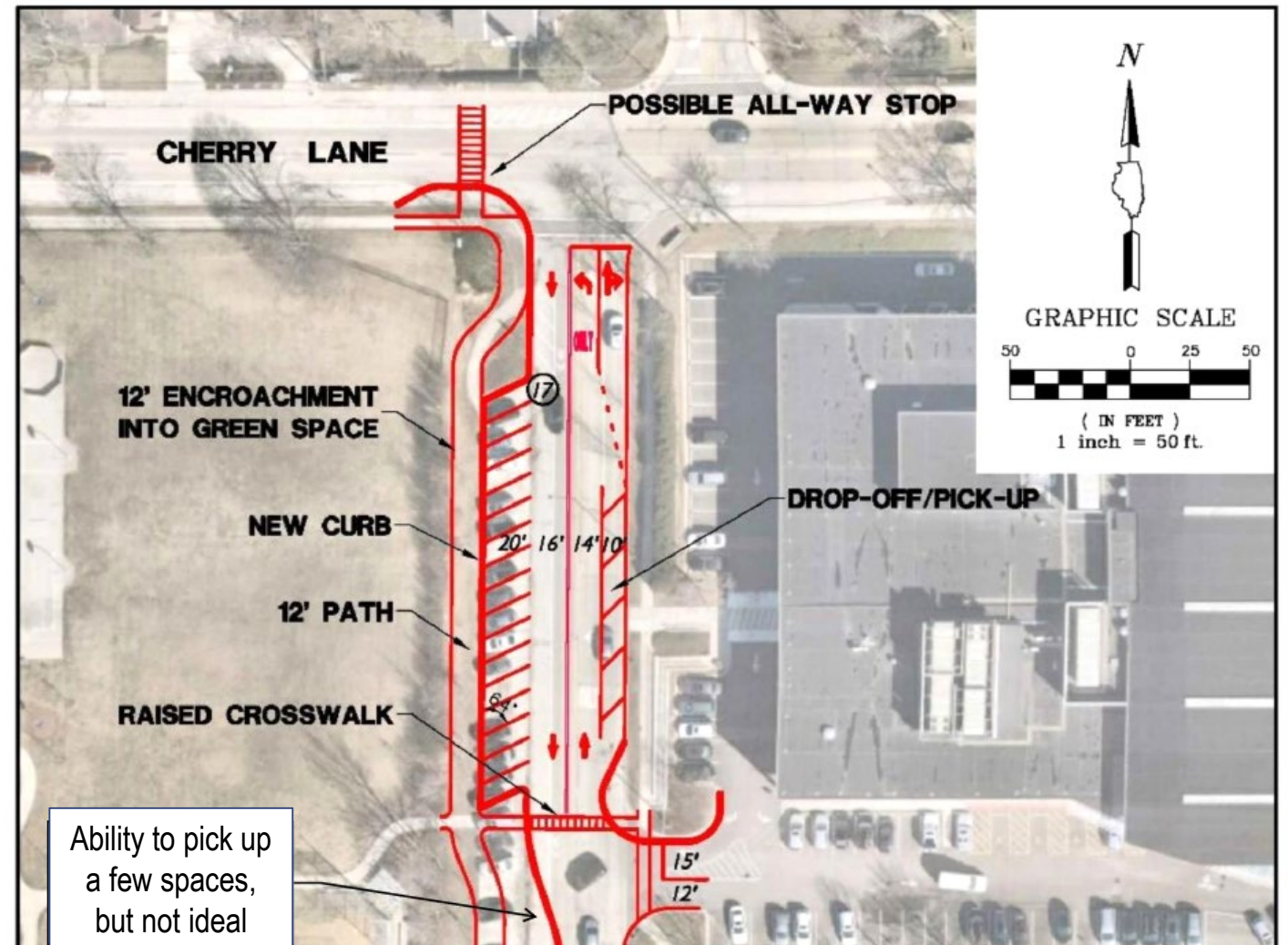
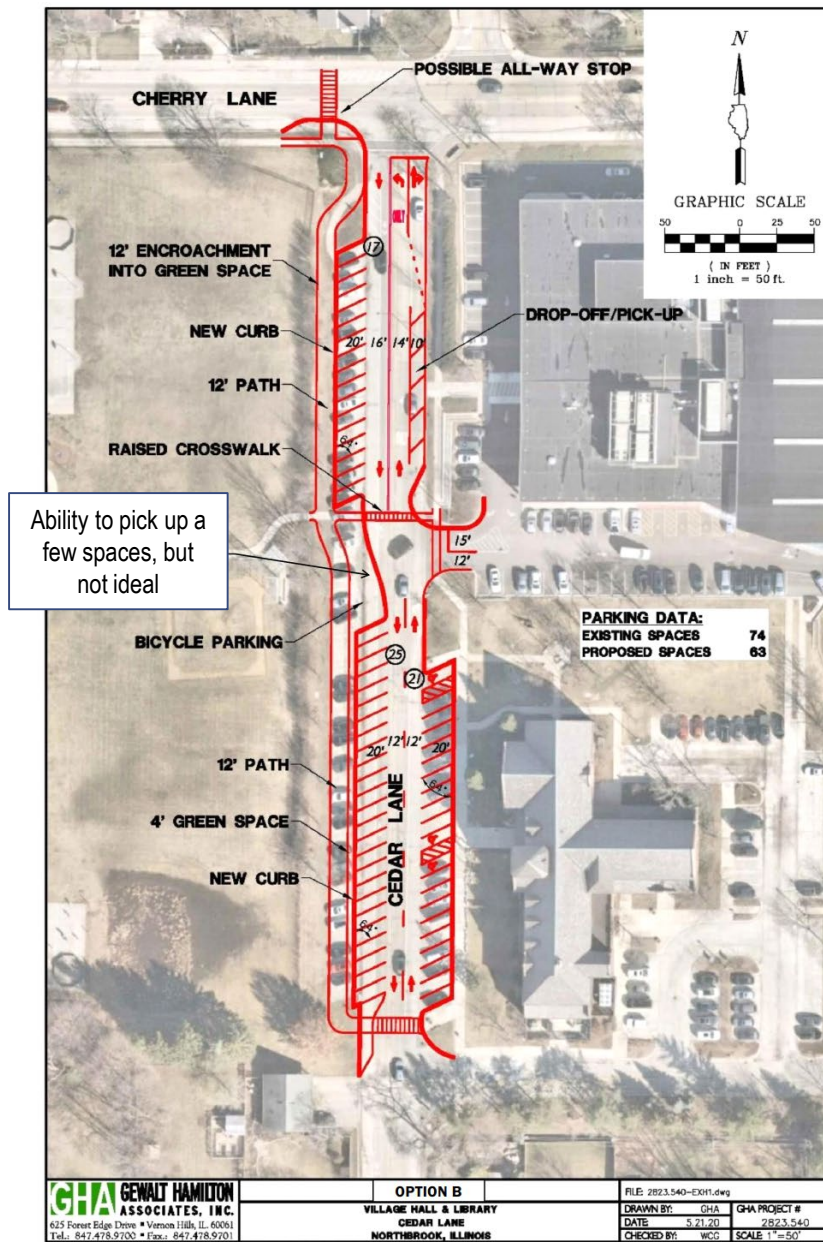




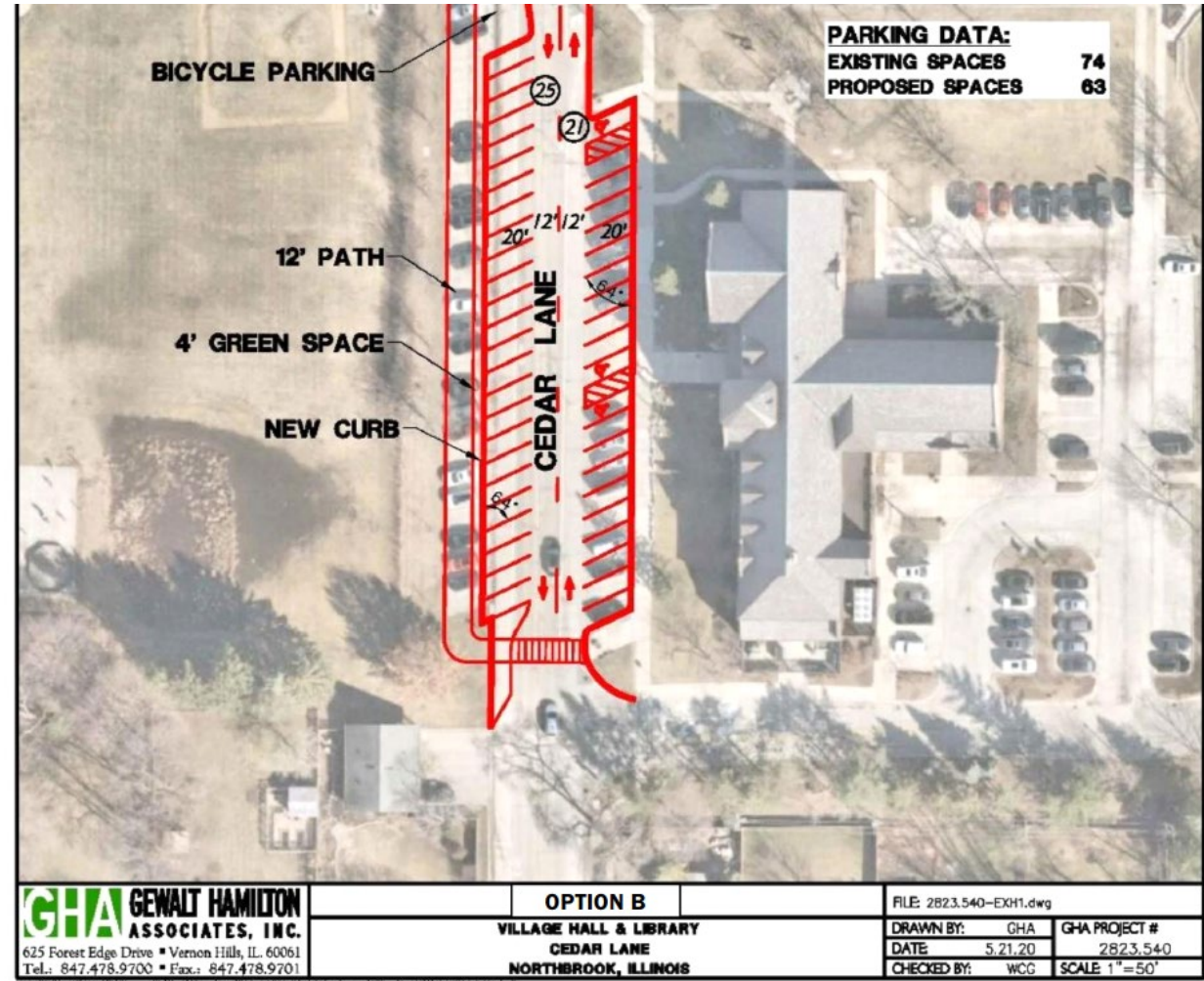
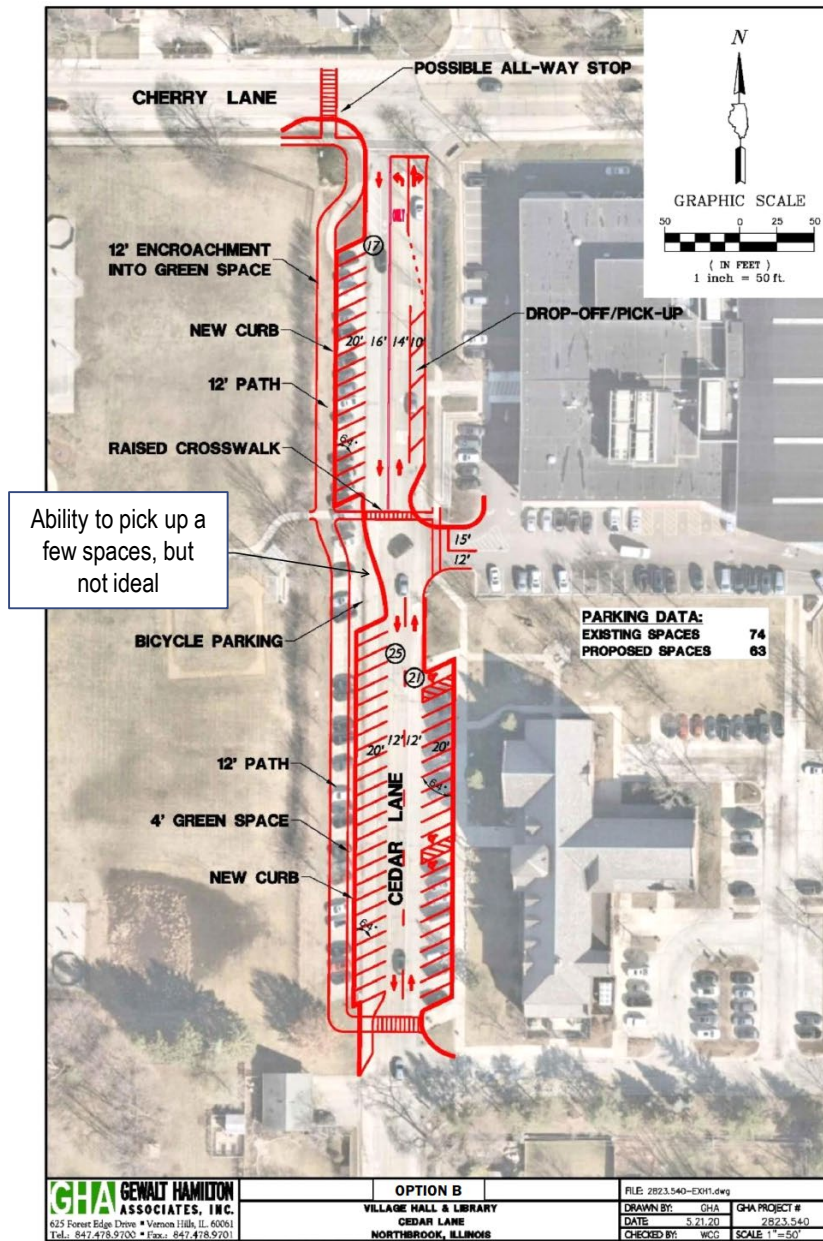
# OPTION B

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# Overview

- Safety of pedestrians is of paramount concern
- Problems encountered with Parking and Deliveries at Library.
- More detailed planning and design is necessary.
- Coordination with the Library and School District 28 are essential.
- Cedar Lane is in need of resurfacing, so work needs to be done.
- Public outreach is also important, given how heavily travelled this road is – and it's function as a bypass when railroad gates are down.

# Discussion

1. Does the Board agree that the conditions warrant a change in design of Cedar Lane?
2. A 4-way stop sign seems warranted at Cedar/Cherry – any objections to proceeding with that component?
3. Two design alternatives identified – Option A has most advantages, but is most significant change. Does the Board favor it?
4. If a redesign is favored, we will continue design development and build this into the CIP.