



Wednesday, July 22, 2026

Board of Trustees Meeting - 6:30 PM Meeting Room 2

1. **Call to order and roll call**
2. **Approval of agenda**
3. **Consent agenda**
 - a Agenda approval
 - b Consent agenda approval
 - c Regular Minutes of the June 24, 2026 Board of Trustees Meeting

**Journal of the Proceedings of a
REGULAR LIBRARY BOARD OF TRUSTEES MEETING
June 24, 2026**

Library Board President Paliatka called the meeting to order at 6:30 p.m. Upon roll call a quorum was determined.

Members Present: Library Board President Paliatka, Trustees Kampschroeder, Mihelic, Weglarz, DeJonghe and Jakubiak, Parker (remote)

Members Absent: None

Others Present: Executive Director Kimberly Coughran, Administrative Assistant Fran Portillo, Circulation Assistant / AI Team member Ayleen Huerta, Owner's Representative Dan Eallonardo, Heidi Mase & Isabelle Hanley from Wiss, Janney, Elstner & Associates, and Village Liaison Jennifer Hendricks

CALL TO ORDER

ACTION: REMOTE PARTICIPATION OF TRUSTEE MICHELLE PARKER

Motion to by Trustee Jakubiak and seconded by Trustee Weglarz to approve the agenda of the regular Library Board of Trustees Meeting of June 24, 2026.

APPROVAL OF AGENDA

Motion by Trustee DeJonghe seconded by Trustee Mihelic to approve the agenda of the regular Library Board of Trustees Meeting of June 24, 2026.

CONSENT AGENDA

- A. Agenda Approval
- B. Consent Agenda Approval
- C. Regular Minutes of the May 27, 2026 Board of Trustee Meeting
- D. May 2026 Financial Statements
- E. May 2026 Statistical Report

Motion by Trustee Mihelic and seconded by Trustee Kampschroeder to approve the consent agenda of the regular Library Board of Trustees Meeting of June 24, 2026. Ayes: President Paliatka, Trustees Kampschroeder, Mihelic, Weglarz, DeJonghe, Jakubiak and Parker. Nay: None. Absent: None.

COMMUNICATIONS AND CORRESPONDENCE

COMMENTS OF VISITORS

None.

LIAISON REPORTS

Trustee Kampschroeder reported the next F+F book sale will be September 11, 12 & 13th. Also, there will be a mum sale held on September 19th, 2026.

PRESIDENT'S REPORT

President Paliatka reported she met with and Director Coughran and Dan Eallonardo to discuss the parapet and window plan. She also met with the Director to set the agenda for this month's meeting and to discuss the building envelope project. Finally, she reported the dissolution of the Ad Hoc subcommittee for the Director's performance review tool with the full Board resuming discussion at the next meeting.

DIRECTOR'S REPORT

Director Coughran reminded all of her upcoming vacation. The Library is seeking volunteers to walk in the 4th of July Parade with the book bike.

NEW BUSINESS

Discussion and Action: Artificial Intelligence Policy

Director Coughran discussed the new AI policy and introduced Ayleen Huerta to explain her participation in the AI Team Meetings which have been taking place since January. Motion by Trustee Jakubiak and seconded by Trustee Mihelic to approve the AI Policy. Ayes: President Paliatka, Trustees Kampschroeder, Mihelic, Weglarz, DeJonghe, Jakubiak and Parker. Nay: None. Absent: None.

Discussion: Building Envelope Replacement Project

Heidi Mase of WJE reviewed the upcoming window removal and inspection and answered questions from the Board of Trustees.

Action: Resolution 2026-02 Site & Building Levy

Motion by Trustee DeJonghe and seconded by Trustee Kampschroeder to approve the resolution 2026-02 Site & Building Levy. Ayes: President Paliatka, Trustees Kampschroeder, Mihelic, Weglarz, DeJonghe, Jakubiak and Parker. Nay: None. Absent: None.

Action: Finance Committee – Monthly Bills

Motion by Trustee Kampschroeder and seconded by Trustee Mihelic to approve the warrant dated June 24, 2026 in the amount of \$461,026.77. Ayes: President Paliatka, Trustees Kampschroeder, Mihelic, Weglarz, DeJonghe, Jakubiak and Parker. Nay: None. Absent: None.

ANNOUNCEMENTS

None.

FINAL PUBLIC FORUM

Jennifer Hendricks shared that the parade will include a quiet zone this year. For the first block of the parade, all bands, horns and sirens will be silent as the parade kicks off.

ADJOURNMENT

Motion by Trustee DeJonghe and seconded by Trustee Kampschroeder to adjourn the Regular Library Board meeting of June 24, 2026 at 7:43 p.m.

Linda Kampschroeder
Secretary
Board of Trustees
LSF Brookfield Library

LSF Brookfield Library
Budget vs. Actual By Class
January - June 2026

50% of FY2026 Complete	Building and Site				FICA				General Operating Fund			
	Jan - Jun 26	Budget	\$ Over Budget	% of Budget	Jan - Jun 26	Budget	\$ Over Budget	% of Budget	Jan - Jun 26	Budget	\$ Over Budget	% of Budget
Income												
4010 · Property Taxes	125,048.05	92,000.00	33,048.05	135.92%	136,801.14	90,000.00	46,801.14	152.0%	2,499,186.61	2,300,000.00	199,186.61	108.66%
4020 · Replacement Tax	0.00				0.00				19,121.17	20,000.00	-878.83	95.61%
4030 · Grants	0.00				0.00				4,358.00	23,000.00	-18,642.00	18.95%
4035 · Other Grants	0.00				0.00				10,000.00			
4040 · Fees and Fines	0.00				0.00				1,821.87			
4050 · Gifts and Memorials	0.00				0.00				11,549.00			
4060 · Library Fund Interest												
4061 · General Fund Interest	0.00				0.00				57,538.93	25,000.00	32,538.93	230.16%
4062 · Special Reserve Interest	0.00				0.00				0.00			
Total 4060 · Library Fund Interest	0.00				0.00				57,538.93	25,000.00	32,538.93	230.16%
4070 · Miscellaneous Income	0.00				0.00				838.66			
Total Income	125,048.05	92,000.00	33,048.05	135.92%	136,801.14	90,000.00	46,801.14	152.0%	2,604,414.24	2,368,000.00	236,414.24	109.98%
Gross Profit	125,048.05	92,000.00	33,048.05	135.92%	136,801.14	90,000.00	46,801.14	152.0%	2,604,414.24	2,368,000.00	236,414.24	109.98%
Expense												
5000 · Personnel												
5010 · Salaries-Operating Regular	0.00				0.00				393,971.27	858,115.70	-464,144.43	45.91%
5020 · Salaries-Part Time	0.00				0.00				124,459.21	320,581.21	-196,122.00	38.82%
5030 · Medical Insurance	0.00				0.00				97,476.45	206,112.60	-108,636.15	47.29%
5040 · IMRF	0.00				0.00				0.00			
5050 · FICA	0.00				38,238.22	90,170.31	-51,932.09	42.41%	0.00			
5051 · IL Unemployment	0.00				0.00				1,035.69	3,346.20	-2,310.51	30.95%
5052 · Personnel Contingency	0.00				0.00				100.00	2,000.00	-1,900.00	5.0%
Total 5000 · Personnel	0.00				38,238.22	90,170.31	-51,932.09	42.41%	617,042.62	1,390,155.71	-773,113.09	44.39%
5560 · Payroll Expenses	0.00				0.00				2,673.83	6,200.00	-3,526.17	43.13%
6000 · Materials												
6010 · Books												
6011 · Adult Non Fiction	0.00				0.00				6,416.25	23,000.00	-16,583.75	27.9%
6012 · Adult Fiction	0.00				0.00				9,923.39	26,000.00	-16,076.61	38.17%
6013 · Lucky Day	0.00				0.00				2,309.50	12,000.00	-9,690.50	19.25%
6014 · Youth Fiction	0.00				0.00				7,458.42	15,500.00	-8,041.58	48.12%
6015 · Youth Non Fiction	0.00				0.00				2,971.20	10,500.00	-7,528.80	28.3%
6016 · Young Adult Fiction	0.00				0.00				2,008.38	4,000.00	-1,991.62	50.21%

3:23 PM
07/15/26
Accrual Basis

LSF Brookfield Library
Budget vs. Actual By Class
January - June 2026

[illegible]

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50% of FY2026 Complete	Building and Site				FICA				General Operating Fund			
	Jan - Jun 26	Budget	\$ Over Budget	% of Budget	Jan - Jun 26	Budget	\$ Over Budget	% of Budget	Jan - Jun 26	Budget	\$ Over Budget	% of Budget
7032 · Staff Education	0.00				0.00				10,686.13	17,350.00	-6,663.87	61.59%
7034 · Board Education	0.00				0.00				140.00	4,000.00	-3,860.00	3.5%
7036 · Continuing Education - Other	0.00				0.00				0.00	500.00	-500.00	0.0%
Total 7030 · Continuing Education	0.00				0.00				10,826.13	21,850.00	-11,023.87	49.55%
7040 · Professional Sevices												
7041 · Legal	0.00				0.00				0.00	7,000.00	-7,000.00	0.0%
7042 · Audit	0.00				0.00				6,000.00	8,000.00	-2,000.00	75.0%
7043 · Financial Consultant	0.00				0.00				1,087.46	3,500.00	-2,412.54	31.07%
7046 · Employee Benefit Mgmt Fees	0.00				0.00				452.58	4,700.00	-4,247.42	9.63%
7040 · Professional Sevices - Other	0.00				0.00				0.00	0.00	0.00	0.0%
Total 7040 · Professional Sevices	0.00				0.00				7,540.04	23,200.00	-15,659.96	32.5%
7050 · Insurance-General	0.00				0.00				25,208.00	31,250.00	-6,042.00	80.67%
7060 · Maintenance-Office Equipment	0.00				0.00				51,087.95	110,500.00	-59,412.05	46.23%
7070 · Printing and Publications	0.00				0.00				9,725.00	23,000.00	-13,275.00	42.28%
7080 · Telephone and Internet	0.00				0.00				6,935.97	16,500.00	-9,564.03	42.04%
7090 · Office Supplies	0.00				0.00				2,380.81	6,800.00	-4,419.19	35.01%
7091 · Tech Services - Equipment	0.00				0.00				0.00	850.00	-850.00	0.0%
7092P · Technical Services Processing	0.00				0.00				514.83	4,500.00	-3,985.17	11.44%
7092S · Technical Services Supplies	0.00				0.00				1,521.85	6,500.00	-4,978.15	23.41%
7093 · Circ Services Supplies	0.00				0.00				785.91	5,500.00	-4,714.09	14.29%
7094 · Recip Borrowing Svcs/Billing	0.00				0.00				-20.99	1,700.00	-1,720.99	-1.24%
7100 · Postage	0.00				0.00				6,273.34	10,500.00	-4,226.66	59.75%
7110 · Programming												
7112 · Adult Programming	0.00				0.00				5,953.54	11,500.00	-5,546.46	51.77%
7114 · Youth Programming	0.00				0.00				7,783.32	16,500.00	-8,716.68	47.17%
7115 · Maker Studio Classes & Events	0.00				0.00				1,913.05	3,000.00	-1,086.95	63.77%
7116 · Young Adult Programming	0.00				0.00				2,923.42	5,000.00	-2,076.58	58.47%
7118 · Movie Licensing	0.00				0.00				448.00	550.00	-102.00	81.46%
Total 7110 · Programming	0.00				0.00				19,021.33	36,550.00	-17,528.67	52.04%
7120 · Outreach & Engagement (PR)	0.00				0.00				6,706.87	19,000.00	-12,293.13	35.3%
7130 · Gifts Given	0.00				0.00				542.15	1,000.00	-457.85	54.22%
7140 · Contingency	0.00				0.00				0.00	1,000.00	-1,000.00	0.0%
7000 · Services and Supplies - Other	0.00				0.00				0.00	1,000.00	-1,000.00	0.0%

LSF Brookfield Library
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January - June 2026

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	Jan - Jun 26	Budget	\$ Over Budget	% of Budget	Jan - Jun 26	Budget	\$ Over Budget	% of Budget	Jan - Jun 26	Budget	\$ Over Budget	% of Budget
Total 7000 · Services and Supplies	0.00				0.00				152,976.14	335,300.00	-182,323.86	45.62%
8000 · Capital Expenses												
8010 · Computers												
8012 · Hardware	0.00				0.00				-3,637.91	28,000.00	-31,637.91	-12.99%
8014 · Software	0.00				0.00				0.00	27,650.00	-27,650.00	0.0%
8016 · Computers - Other	0.00				0.00				0.00	2,000.00	-2,000.00	0.0%
Total 8010 · Computers	0.00				0.00				-3,637.91	57,650.00	-61,287.91	-6.31%
8020 · Photocopiers	-727.70				0.00				2,321.54	7,000.00	-4,678.46	33.17%
8025 · Janitorial	0.00				0.00				19,470.00	49,000.00	-29,530.00	39.74%
8030 · Maintenance-Building	24,586.15	79,875.00	-55,288.85	30.78%	0.00				10,167.55			
8050 · Other Capital Projects	8,195.42				0.00				570.00	119,650.00	-119,080.00	0.48%
Total 8000 · Capital Expenses	32,053.87	79,875.00	-47,821.13	40.13%	0.00				28,891.18	233,300.00	-204,408.82	12.38%
9000 · Debt Service	0.00				0.00				47,909.66	344,754.00	-296,844.34	13.9%
9100 · Capital Expenditures (SR)	0.00				0.00				172.84			
Total Expense	32,053.87	79,875.00	-47,821.13	40.13%	38,238.22	90,170.31	-51,932.09	42.41%	989,015.07	2,615,009.71	-1,625,994.64	37.82%
Net Income	92,994.18	12,125.00	80,869.18	766.96%	98,562.92	-170.31	98,733.23	-57,872.66%	1,615,399.17	-247,009.71	1,862,408.88	-653.98%

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Income												
4010 · Property Taxes	21,900.30	26,000.00	-4,099.70	84.23%	0.00				2,782,936.10	2,508,000.00	274,936.10	110.96%
4020 · Replacement Tax	0.00				0.00				19,121.17	20,000.00	-878.83	95.61%
4030 · Grants	0.00				0.00				4,358.00	23,000.00	-18,642.00	18.95%
4035 · Other Grants	0.00				0.00				10,000.00	0.00	10,000.00	100.0%
4040 · Fees and Fines	0.00				0.00				1,821.87	0.00	1,821.87	100.0%
4050 · Gifts and Memorials	0.00				0.00				11,549.00	0.00	11,549.00	100.0%
4060 · Library Fund Interest												
4061 · General Fund Interest	0.00				0.00				57,538.93	25,000.00	32,538.93	230.16%
4062 · Special Reserve Interest	0.00				33,472.98	45,000.00	-11,527.02	74.38%	33,472.98	45,000.00	-11,527.02	74.38%
Total 4060 · Library Fund Interest	0.00				33,472.98	45,000.00	-11,527.02	74.38%	91,011.91	70,000.00	21,011.91	130.02%
4070 · Miscellaneous Income	0.00				0.00				838.66	0.00	838.66	100.0%
Total Income	21,900.30	26,000.00	-4,099.70	84.23%	33,472.98	45,000.00	-11,527.02	74.38%	2,921,636.71	2,621,000.00	300,636.71	111.47%
Gross Profit	21,900.30	26,000.00	-4,099.70	84.23%	33,472.98	45,000.00	-11,527.02	74.38%	2,921,636.71	2,621,000.00	300,636.71	111.47%
Expense												
5000 · Personnel												
5010 · Salaries-Operating Regular	0.00				0.00				393,971.27	858,115.70	-464,144.43	45.91%
5020 · Salaries-Part Time	0.00				0.00				124,459.21	320,581.21	-196,122.00	38.82%
5030 · Medical Insurance	0.00				0.00				97,476.45	206,112.60	-108,636.15	47.29%
5040 · IMRF	14,044.34	29,194.10	-15,149.76	48.11%	0.00				14,044.34	29,194.10	-15,149.76	48.11%
5050 · FICA	0.00				0.00				38,238.22	90,170.31	-51,932.09	42.41%
5051 · IL Unemployment	0.00				0.00				1,035.69	3,346.20	-2,310.51	30.95%
5052 · Personnel Contingency	0.00				0.00				100.00	2,000.00	-1,900.00	5.0%
Total 5000 · Personnel	14,044.34	29,194.10	-15,149.76	48.11%	0.00				669,325.18	1,509,520.12	-840,194.94	44.34%
5560 · Payroll Expenses	0.00				0.00				2,673.83	6,200.00	-3,526.17	43.13%
6000 · Materials												
6010 · Books												
6011 · Adult Non Fiction	0.00				0.00				6,416.25	23,000.00	-16,583.75	27.9%
6012 · Adult Fiction	0.00				0.00				9,923.39	26,000.00	-16,076.61	38.17%
6013 · Lucky Day	0.00				0.00				2,309.50	12,000.00	-9,690.50	19.25%
6014 · Youth Fiction	0.00				0.00				7,458.42	15,500.00	-8,041.58	48.12%
6015 · Youth Non Fiction	0.00				0.00				2,971.20	10,500.00	-7,528.80	28.3%
6016 · Young Adult Fiction	0.00				0.00				2,008.38	4,000.00	-1,991.62	50.21%

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Accrual Basis

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	Jan - Jun 26	Budget	\$ Over Budget	% of Budget	Jan - Jun 26	Budget	\$ Over Budget	% of Budget	Jan - Jun 26	Budget	\$ Over Budget	% of Budget
7032 · Staff Education	0.00				0.00				10,686.13	17,350.00	-6,663.87	61.59%
7034 · Board Education	0.00				0.00				140.00	4,000.00	-3,860.00	3.5%
7036 · Continuing Education - Other	0.00				0.00				0.00	500.00	-500.00	0.0%
Total 7030 · Continuing Education	0.00				0.00				10,826.13	21,850.00	-11,023.87	49.55%
7040 · Professional Sevices												
7041 · Legal	0.00				900.00				900.00	7,000.00	-6,100.00	12.86%
7042 · Audit	0.00				0.00				6,000.00	8,000.00	-2,000.00	75.0%
7043 · Financial Consultant	0.00				0.00				1,087.46	3,500.00	-2,412.54	31.07%
7046 · Employee Benefit Mgmt Fees	0.00				0.00				452.58	4,700.00	-4,247.42	9.63%
7040 · Professional Sevices - Other	0.00				0.00				0.00	0.00	0.00	0.0%
Total 7040 · Professional Sevices	0.00				900.00				8,440.04	23,200.00	-14,759.96	36.38%
7050 · Insurance-General	0.00				0.00				25,208.00	31,250.00	-6,042.00	80.67%
7060 · Maintenance-Office Equipment	0.00				0.00				51,087.95	110,500.00	-59,412.05	46.23%
7070 · Printing and Publications	0.00				0.00				9,725.00	23,000.00	-13,275.00	42.28%
7080 · Telephone and Internet	0.00				0.00				6,935.97	16,500.00	-9,564.03	42.04%
7090 · Office Supplies	0.00				0.00				2,380.81	6,800.00	-4,419.19	35.01%
7091 · Tech Services - Equipment	0.00				0.00				0.00	850.00	-850.00	0.0%
7092P · Technical Services Processing	0.00				0.00				514.83	4,500.00	-3,985.17	11.44%
7092S · Technical Services Supplies	0.00				0.00				1,521.85	6,500.00	-4,978.15	23.41%
7093 · Circ Services Supplies	0.00				0.00				785.91	5,500.00	-4,714.09	14.29%
7094 · Recip Borrowing Svcs/Billing	0.00				0.00				-20.99	1,700.00	-1,720.99	-1.24%
7100 · Postage	0.00				0.00				6,273.34	10,500.00	-4,226.66	59.75%
7110 · Programming												
7112 · Adult Programming	0.00				0.00				5,953.54	11,500.00	-5,546.46	51.77%
7114 · Youth Programming	0.00				0.00				7,783.32	16,500.00	-8,716.68	47.17%
7115 · Maker Studio Classes & Events	0.00				0.00				1,913.05	3,000.00	-1,086.95	63.77%
7116 · Young Adult Programming	0.00				0.00				2,923.42	5,000.00	-2,076.58	58.47%
7118 · Movie Licensing	0.00				0.00				448.00	550.00	-102.00	81.46%
Total 7110 · Programming	0.00				0.00				19,021.33	36,550.00	-17,528.67	52.04%
7120 · Outreach & Engagement (PR)	0.00				0.00				6,706.87	19,000.00	-12,293.13	35.3%
7130 · Gifts Given	0.00				0.00				542.15	1,000.00	-457.85	54.22%
7140 · Contingency	0.00				0.00				0.00	1,000.00	-1,000.00	0.0%
7000 · Services and Supplies - Other	0.00				0.00				0.00	1,000.00	-1,000.00	0.0%

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Total 7000 · Services and Supplies	0.00				900.00				153,876.14	335,300.00	-181,423.86	45.89%
8000 · Capital Expenses												
8010 · Computers												
8012 · Hardware	0.00				0.00				-3,637.91	28,000.00	-31,637.91	-12.99%
8014 · Software	0.00				0.00				0.00	27,650.00	-27,650.00	0.0%
8016 · Computers - Other	0.00				0.00				0.00	2,000.00	-2,000.00	0.0%
Total 8010 · Computers	0.00				0.00				-3,637.91	57,650.00	-61,287.91	-6.31%
8020 · Photocopiers	0.00				0.00				1,593.84	7,000.00	-5,406.16	22.77%
8025 · Janitorial	0.00				0.00				19,470.00	49,000.00	-29,530.00	39.74%
8030 · Maintenance-Building	0.00				0.00				34,753.70	79,875.00	-45,121.30	43.51%
8050 · Other Capital Projects	0.00				88.29				8,853.71	119,650.00	-110,796.29	7.4%
Total 8000 · Capital Expenses	0.00				88.29				61,033.34	313,175.00	-252,141.66	19.49%
9000 · Debt Service	0.00				0.00				47,909.66	344,754.00	-296,844.34	13.9%
9100 · Capital Expenditures (SR)	0.00				445,934.52	1,765,000.00	-1,319,065.48	25.27%	446,107.36	1,765,000.00	-1,318,892.64	25.28%
Total Expense	14,044.34	29,194.10	-15,149.76	48.11%	446,922.81	1,765,000.00	-1,318,077.19	25.32%	1,520,274.31	4,579,249.12	-3,058,974.81	33.2%
Net Income	7,855.96	-3,194.10	11,050.06	-245.95%	-413,449.83	-1,720,000.00	1,306,550.17	24.04%	1,401,362.40	-1,958,249.12	3,359,611.52	-71.56%

LSF Brookfield Library

Balance Sheet

As of June 30, 2026

	Jun 30, 26	Jun 30, 25
ASSETS		
Current Assets		
Checking/Savings		
1010 · First Natl Bank of Brookfield	106,511.76	80,226.59
1045 · FNBB MONEY MARKET	3,687,820.20	3,056,230.07
1055 · FNBB HOME TOWN CHOICE SAVINGS	21,313.95	21,313.95
1056 · Illinois Trust Client Services	761,304.44	455,021.66
1056AA · ITCS - CD - Solera Nat'l Bank 2	241,351.23	0.00
1056P · ITCS - CD - Bank of China NY	0.00	245,865.17
1056Q · ITCS - CD - First State Bank	0.00	245,676.58
1056R · ITCS - CD - Firstbank Southwest	0.00	245,638.48
1056S · ITCS - CD - Solera Nat'l Bank	0.00	240,424.18
1056T · ITCS - CD - Mission Nat'l Bank2	0.00	240,424.18
1056X · ITCS - CD - Maplemark Bank, TX	248,702.07	0.00
1056Y · ITCS - CD - American Pride Bank	248,710.73	0.00
1056Z · ITCS - CD - Cfg Comm Bank, MD	241,331.51	0.00
1060 · FNBB - Imprest Account	717.81	664.43
Total Checking/Savings	5,557,763.70	4,831,485.29
Accounts Receivable		
1200 · Accounts Receivable	7,585.06	7,585.06
Total Accounts Receivable	7,585.06	7,585.06
Other Current Assets		
1202 · Replacement tax receivable	5,059.96	5,059.96
1255 · Due to General Fund from Bldg	-0.06	-0.06
1260 · Taxes receivable - SS Fund	79,704.00	79,704.00
1270 · Taxes Receivable - IMRF Fund	13,794.00	13,794.00
1280 · Taxes Receivable - Site Fund	-2,968.00	-2,968.00
1290 · Taxes Receivable - Library Fund	2,099,353.00	2,099,353.00
1500 · Prepaid Expenditures	-0.06	-0.06
Total Other Current Assets	2,194,942.84	2,194,942.84
Total Current Assets	7,760,291.60	7,034,013.19
TOTAL ASSETS	7,760,291.60	7,034,013.19
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	-31,072.34	-10,165.22
Total Accounts Payable	-31,072.34	-10,165.22

LSF Brookfield Library
Balance Sheet
As of June 30, 2026

	Jun 30, 26	Jun 30, 25
Credit Cards		
VISA - FNBB	420.00	420.00
Total Credit Cards	420.00	420.00
Other Current Liabilities		
2006 · Additional Accounts Payable	7,247.31	7,247.31
2100 · Payroll Liabilities		
2101 · IMRF Payroll Liabilities	35,502.20	35,499.72
2102 · Mission Square Payroll Liab	-23,828.77	-14,212.42
2103 · EBC Payroll Liabilities	-68,249.84	-40,558.62
2104 · LIMRiCC Payroll Liabilities	18,348.68	18,348.68
2105 · AFLAC Payroll Liabilities	-2,332.03	-2,067.91
2106 · HSA / Avadia	-7,791.52	-7,791.52
2107 · Bankruptcy	-5,175.00	-5,175.00
2108 · NCSPERS	-863.46	-575.64
2100 · Payroll Liabilities - Other	30,998.68	2,373.46
Total 2100 · Payroll Liabilities	-23,391.06	-14,159.25
2111 · Accrued Payroll	476,420.00	476,420.00
2112 · Accrued Compensated Absences	529,011.00	529,011.00
2120 · Deferred Rev. - SS Fund	83,000.00	83,000.00
2130 · Deferred Rev. - IMRF Fund	14,000.00	14,000.00
2140 · Deferred Rev. - Site Fund	13,000.00	13,000.00
2150 · Deferred Rev. - Library Fund	2,678,242.00	2,678,242.00
Total Other Current Liabilities	3,777,529.25	3,786,761.06
Total Current Liabilities	3,746,876.91	3,777,015.84
Total Liabilities	3,746,876.91	3,777,015.84
Equity		
3010 · Fund Balance - SS Fund	73,906.00	73,906.00
3020 · Fund Balance - IMRF Fund	130,396.00	130,396.00
3030 · Fund Balance - Site Fund	42,200.00	42,200.00
3040 · Fund Balance - Library Fund	853,394.00	853,394.00
3050 · Fund Balance - Reserve Fund	10,328,973.00	10,328,973.00
3900 · Retained Earnings	-8,929,584.59	-8,439,277.57
Net Income	1,514,130.28	267,405.92
Total Equity	4,013,414.69	3,256,997.35
TOTAL LIABILITIES & EQUITY	7,760,291.60	7,034,013.19



Statistics At-A-Glance

June 2026

Goal: Design and implement Library services, classes and events to engage the community and promote literacy, personal information gathering and entertainment, and encourage Library use.

Circulation	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Adults	4,549	4,966	-8%	26,410	28,532	-7%
Teens	430	616	-30%	1,914	2,157	-11%
Children	7,098	7,045	1%	34,698	36,734	-6%
Digital Downloads	5,989	6,046	-1%	39,494	37,033	7%
Interlibrary loans	1,232	1,286	-4%	7,088	6,833	4%
Total	19,298	19,959	-3%	109,604	111,289	-2%

Active Cardholders	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Added	74	100	-26%	418	474	-12%
Deleted	34	18	89%	174	633	-73%
Total	14,052	13,591	3%	14,052	13,591	3%

New Cardholders	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Total	74	100	-26%	418	474	-12%

Visits	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Total	12,525	10,586	18%	72,324	60,218	20%

Notary Transactions	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Total	32	42	-24%	159	152	5%

Room Use	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Study Rooms	478	367	30%	3,076	2,625	17%
A/V Studio	34	34	0%	245	224	9%
Maker Studio	13	22	-41%	96	108	-11%
Storytime Room	29	41	-29%	259	268	-3%
Meeting Room 1	23	29	-21%	231	189	22%
Meeting Room 2	28	26	8%	173	201	-14%
Meeting Room Combined	15	16	-6%	96	71	35%
Total	620	535	16%	4,176	3,686	13%

Community Outreach	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Staff Outreach Visits	6	6	0%	56	43	30%
People Reached	390	304	28%	3,096	2,044	51%
Community Visits to the Library	0	0	440%	27	5	440%
People Reached	0	0	440%	136	92	48%

Home Delivery Visits	6	6	0%	51	46	11%
Book Bike Engagement	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Scheduled Book Bike Events	4	5	-20%	4	7	-43%
Attendance	63	228	-72%	63	286	-78%
Book Bike Checkouts	26	32	-19%	26	36	-28%
Library Card Sign-Ups	1	2	-50%	1	3	-67%
Impromptu Book Bike Appearances	4	6	-33%	9	7	29%
Interactions	39	50	-22%	93	54	72%
Book Bike Checkouts	12	50	-76%	44	50	-12%
Library Card Sign-Ups	0	5	-100%	0	7	-100%
Block Party Engagement	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Block Parties	0	1	-100%	0	1	-100%
Interactions	0	33	-100%	0	33	-100%
Book Bike Check Outs	0	3	-100%	0	3	-100%
Library Card Sign-Ups	0	0	N/A	0	0	N/A
Farmers Market Engagement	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Farmers Market Visits	4	4	0%	4	4	0%
Summer Reading Sign Ups	132	64	106%	132	64	106%
Library Card Sign Ups	8	19	-58%	8	19	-58%
Book Bike Check Outs	23	27	-15%	23	27	-15%
Interactions	285	301	-5%	285	301	-5%
Cookbooks Sold	1	46	-98%	1	46	-98%
Outreach & Engagement Total	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Total Outreach Visits	24	28	-14%	151	113	34%
Total People Reached	1,101	1,199	-8%	4,042	3,133	29%
Total Library Card Sign-Ups	9	28	-68%	20	31	-35%
Total Book Bike Check Outs	38	85	-55%	70	89	-21%

Goal: Continually adopt new methods to communicate with residents, including carrying on and expanding social media efforts to increase connectedness.

SOCIAL MEDIA-Posts	Current FY	Last FY	Change	FYTD	Last FYTD	Change
#Facebook Posts	27	29	-7%	181	196	-8%
#BlueSky Posts	16	6	167%	131	6	2,083%
#Instagram Posts	25	28	-11%	168	179	-6%
#TikTok Videos	2	5	-60%	8	10	-20%
#YouTube Videos	1	1	0%	8	9	-11%
Constant Contact Emails	2	1	100%	10	15	-33%
SOCIAL MEDIA-Followers	Current FY	Last FY	Change	FYTD	Last FYTD	Change
#Facebook Followers	3,386	3,189	6%	3,386	3,189	6%
#BlueSky Followers	18	8	125%	18	8	125%
#Instagram Followers	1,827	1,591	15%	1,827	1,591	15%

#TikTok Followers	1,204	934	29%	1,204	934	29%
#YouTube Subscribers	119	93	28%	119	93	28%
Constant Contact email list	8,879	4,330	105%	8,879	4,330	105%

SOCIAL MEDIA Engagement	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Facebook Engagement	1,846	2,908	-37%	12,979	10,972	18%
BlueSky Engagement	6	4	50%	43	4	975%
Instagram Engagement	393	496	-21%	2,243	2,592	-13%
TikTok Engagement	4,500	1,600	181%	390,390	3,400	11,382%
YouTube Engagement	546	196	179%	2,410	1,133	113%
Constant Contact	3,601	1,739	107%	19,967	25,144	-21%

Goal: Design and implement Library services, classes and events to engage the community and promote literacy, personal information gathering and entertainment, and encourage Library use.

Classes & Events	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Adults	54	46	17%	322	303	6%
Attendance	777	683	14%	3,461	3,168	9%
Teens	12	11	9%	110	61	80%
Attendance	192	141	36%	1,036	566	83%
Childrens	31	55	-44%	213	246	-13%
Attendance	1,354	1,517	-11%	5,632	5,139	10%
Total Classes & Events	97	112	-13%	645	610	6%
Total Attendance	2,323	2,341	-1%	10,129	8,873	14%

1-on-1 Appointments	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Total	22	12	83%	127	52	144%

Reference Questions	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Adult Reference	604	520	16%	4,127	3,924	5%
Adult Non-Reference	904	696	30%	6,184	5,448	14%
Youth Reference	287	229	25%	1,630	1,711	-5%
Youth Non-Reference	430	475	-9%	1,923	2,161	-11%
Circulation	90	87	3%	816	782	0%
Total	2,315	2,007	15%	14,680	14,026	5%

Goal: Foster a knowledgeable, technologically savvy Library one step ahead of its users by promoting ongoing continuing education opportunities for staff members.

Training Hours	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Total	53.50	15	257%	204	50	312%

Goal: Implement user-friendly technology that supports public service.

Technology Use	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Public Computer Use	1,140	1,240	-8%	6,729	6,952	-3%
WiFi Sessions	4,156	3,765	10%	27,432	26,310	4%
Website Sessions	10,849	10,879	0%	63,228	65,856	-4%
Android App Sessions	2,991	1,447	107%	16,901	9,042	87%

IOS (Apple) App Sessions	760	975	-22%	5,959	4,909	21%
Printer Usage (Pages)	12,613	10,751	17%	71,997	62,715	15%
Scanner Usage (Sessions)	336	293	15%	1,920	2,162	-11%
Maker Equipment Reservations	3	5	-40%	33	46	-28%
Online Resource Use - Adult	0	3,944	-100%	25,013	20,283	23%
Online Resource Use - Adult (Remote)	0	3,154	-100%	20,239	15,259	33%
Online Resource Use - Youth	72	21	243%	176	138	28%
Online Resource Use - Youth (Remote)	58	1	5700%	99	45	120%

	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Self-service Checkouts	4,428	4,415	0%	22,268	24,143	-8%

Goal: Provide collections, classes and events, and other resources to support residents in meeting their lifelong learning goals.

Interlibrary Loan	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Received	2,138	2,089	2%	13,808	13,432	3%
Sent	1,232	1,286	-4%	7,088	6,833	4%

Volunteer Hours	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Total	78	97	-20%	459	378	21%

Items Added	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Items Added	723	634	14%	3,335	3,489	-4%
Withdrawn	438	690	-37%	2,826	2,371	19%
Collection Total	139,829	141,161	-1%	139,829	141,161	-1%

Hot Picks Checkouts	Current FY	Last FY	Change	FYTD	Last FYTD	Change
Fiction	91	167	-84%	641	949	-48%
Nonfiction	16	18	-13%	162	64	60%
Total	107	185	-73%	803	1,013	-26%

4. **Items removed from the consent agenda (if any)**

5. **Communications and Correspondence**

a Comments of visitors

Visitors who wish to address the Board at this time are asked to introduce themselves. This item on the agenda will take no more than 15 minutes. The President of the Board will divide this 15-minute segment by the number of persons who have requested to speak to the Board to determine the amount of time allotted to each person. The President will then call on those people one at a time to stand and address the Board for no more than the allotted time.

b Liaison Reports

6. **President's Report**

7. **Director's Report**

Director's Report

July 2026

Submitted by Kimberly Coughran

Building

► **Envelope Replacement**: Several updates are available in BoardBook for Trustees to review with respect to window testing and planned work. I participated in several meetings over the past couple of weeks and have appreciated the level of detail WJE has applied in their investigation of the window openings. As usual, an in-depth update will take place at this month's meeting.

► **Book Drop**: The book drop's lockset was replaced this month after staff members experienced difficulty accessing returned materials.

Financial

As of the end of June, 50% of the fiscal year was complete. The Library expended \$ 1,520,274.31 or 33.2% of the FY2026 budget. Snapshot of expenses:

1. Personnel – the Library expended 44.34%
2. Materials – the Library expended 42.79%
3. Services and Supplies – the Library expended 45.89%
4. Capital Expenses – the Library expended 25.28%
5. Debt Service – the Library expended 13.9%

Audit

Lead auditor Joe Laudont from Lauterbach & Amen will join us at the July meeting for the annual audit presentation, in this case for FY2025. See the financial statements and accompaniments attached in BoardBook.

Summer Reading Challenge

Kudos to our staff, Trustees and volunteers for everyone's 2026 summer reading challenge efforts. The Challenge continues with the following registration and completions to date:

Adult - Total Readers: 268 vs 180 in 2025

Teen - Total Readers: 81 vs 77 in 2025

Children - Total Readers: 362 vs 280 in 2025

As Trustees realize, summer is typically the Library's busiest time of year with the highest foot traffic. The busiest day so far in July saw 624 visits to the Library (Monday, July 6).

America 250 Story Walk

The Library's Youth Services team has created a dynamic Story Walk in Library Park using the pages of *Happy Birthday, America!* in honor of the country's 250th anniversary.



Farmers Market

Thank you to all staff members who have worked the Library's table for this year's Farmers Market. We worked the Market every Saturday in June and the results have paid off with more than double the Summer Reading registrations – 132 residents registered over last year's 64. From July forward, the Library makes its appearance at the Market every other week.

One Small Step SUMMER

After the extremely well-received first event on April 27 with approximately thirty in attendance, we have been busy in the background planning One Small Step SUMMER. The Saturday, July 18 conversation event at Irish Times will be capped at sixty attendees and promises to be compelling. Long-time community partner and Irish Times owner Martin Lynch is lending us the outside tent space at no cost. As of this writing, there are only ten seats left for the event; we continue to monitor the air quality since the conversations take place in the outside tent area.

Chicago Crit Bike Race – July 22

As always when the annual Bike Race takes place on the street adjacent to the Library, the Cycle Brookfield team have reserved the Library's parking lot for their accompanying Bike Expo. Parking will be at a premium that day throughout town. We look forward to race day and to the Library's Watch Party with the best views in Brookfield.



2024 Bike Race from South Windows

Friends + Foundation

The Library's F+F group is busily preparing in the background for their fall book sale and mum sale. Please mark your calendars for the following dates:

Book sale: September 11 – 13

Mum sale: Early September with pickup at Library Saturday, September 19

8. **New Business**

a Action: FY2025 Audit

LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
BROOKFIELD, ILLINOIS

ANNUAL FINANCIAL REPORT



LINDA SOKOL FRANCIS

BROOKFIELD LIBRARY

INFORM • INSPIRE • INNOVATE

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2025

3451 Park Avenue
Brookfield, Illinois 60513
Phone: 708.485.6917
www.lsfbrookfieldlibrary.org

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

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FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

INDEPENDENT AUDITOR'S REPORT

This section includes the opinion of the Library's independent auditing firm.



INDEPENDENT AUDITOR'S REPORT

July 9, 2026

Members of the Board of Trustees
Linda Sokol Francis Brookfield Library
Village of Brookfield, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Linda Sokol Francis Brookfield Library (the Library), Illinois, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Linda Sokol Francis Brookfield Library, Illinois, as of December 31, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements - Continued

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

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

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Management's Discussion and Analysis
December 31, 2025**

Our discussion and analysis of the Linda Sokol Francis Brookfield Library's financial performance provides an overview of the Library's financial activities for the fiscal year ended December 31, 2025. Please read it in conjunction with the Library's financial statements.

FINANCIAL HIGHLIGHTS

- The Library's net position increased from \$13,308,860 to \$13,766,568, an increase of \$457,708 or 3.4 percent.
- During the year, government-wide revenues totaled \$3,000,397, while government-wide expenses totaled \$2,542,689, resulting in an increase to net position of \$457,708.
- Total fund balances for the governmental funds were \$4,728,476 at December 31, 2025 compared to \$4,584,591 in the prior year, an increase of \$143,885 or 3.1 percent.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Library as a whole and present a longer-term view of the Library's finances.

For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Library's operation in more detail than the government-wide statements by providing information about the Library's most significant funds.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Library's finances, in a matter similar to a private-sector business.

The Statement of Net Position reports information on all of the Library's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Library is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Library's property tax base, is needed to assess the overall health of the Library.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements report functions of the Library that are principally supported by taxes and charges for services revenues (governmental activities). The governmental activities of the Library include the cultural function.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Management's Discussion and Analysis
December 31, 2025**

USING THIS ANNUAL REPORT - Continued

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Library, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Library only maintains governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Library's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The Library maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Building and Sites Fund, and Special Reserve Fund, all of which are considered major funds. Data from the other two governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Library adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Library's progress in funding its obligation to provide benefits to its employees.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Management's Discussion and Analysis
December 31, 2025**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Library, assets/deferred outflows exceeded liabilities/deferred inflows by \$13,766,568.

	Net Position	
	12/31/2025	12/31/2024
Current and Other Assets	\$ 8,989,950	7,641,111
Capital Assets	11,245,703	11,248,751
Total Assets	20,235,653	18,889,862
Deferred Outflows	—	113,502
Total Assets and Deferred Outflows	20,235,653	19,003,364
Long-Term Debt Outstanding	2,230,010	2,484,174
Other Liabilities	953,711	311,565
Total Liabilities	3,183,721	2,795,739
Deferred Inflows	3,285,364	2,898,765
Total Liabilities and Deferred Inflows	6,469,085	5,694,504
Net Position		
Net Investment in Capital Assets	8,819,897	8,578,832
Restricted	2,469,934	330,108
Unrestricted	2,476,737	4,399,920
Total Net Position	13,766,568	13,308,860

A large portion of the Library's net position (\$8,819,897 or 64.1 percent) reflects its investment in capital assets (for example, land, building, equipment and furniture, and library collection), less any related debt used to acquire those assets that is still outstanding. The Library uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion, \$2,469,934 or 17.9 percent, of the Library's net position represents resources that are subject to external restrictions on how they may be used, \$706,369 restricted for IMRF and \$68,467 restricted for social security. The remaining \$2,476,737, or 18.0 percent, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Management's Discussion and Analysis
December 31, 2025**

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Change in Net Position	
	12/31/2025	12/31/2024
Revenues		
Program Revenues		
Charges for Services	\$ 3,256	2,597
Operating Grants/Contributions	28,727	32,422
General Revenues		
Property Taxes	2,774,066	2,697,611
Replacement Taxes	13,766	29,675
Interest and Miscellaneous	180,582	232,309
Total Revenues	3,000,397	2,994,614
Expenses		
Cultural	2,438,031	2,129,876
Interest on Long-Term Debt	104,658	114,130
Total Expenses	2,542,689	2,244,006
Change in Net Position	457,708	750,608
Net Position - Beginning	13,308,860	12,558,252
Net Position - Ending	13,766,568	13,308,860

Net position of the Library's governmental activities increased from \$13,308,860 to \$13,766,568.

Revenues of \$3,000,397 exceeded expenses of \$2,542,689, resulting in the increase to net position in the current year of \$457,708.

Governmental Activities

In the current year, governmental net position increased \$457,708, an increase of 3.4 percent. Charges for services and property taxes increased by \$659 and \$76,455, respectively, over the prior year. Total expenses increased \$298,683 over the prior year.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

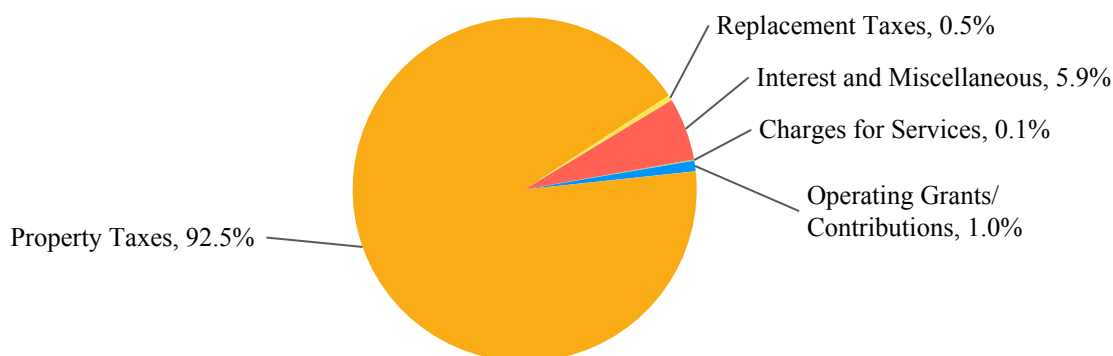
**Management's Discussion and Analysis
December 31, 2025**

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities - Continued

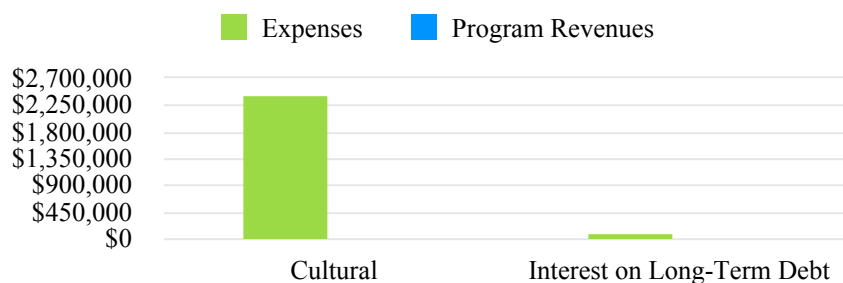
The following table graphically depicts the major revenue sources of the Library. It depicts very clearly the reliance of property taxes to fund governmental activities.

**Revenues by Source - Governmental Activities
December 31, 2025**



The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues. The Library does not charge user fees for any of its services barring unique instructional programs such as Red Cross babysitting training. Program expenses, then, signify the Library's reliance on general revenues such as property taxes and personal property replacement taxes to fund operations.

**Expenses and Program Revenues
Governmental Activities
December 31, 2025**



**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Management's Discussion and Analysis
December 31, 2025**

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Library uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds

The focus of the Library's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the governmental funds reported combined ending fund balances of \$4,728,476 which is 3.1 percent higher than last year's ending fund balance of \$4,584,591. The following funds, respectively, are always conservatively budgeted for and spent by the Library, in accordance with its 90% revenue spending philosophy. This philosophy of conserving dollars over the long-term for capital projects has resulted in the Library's new facility and will also be utilized to pay for two-thirds of the 2026 remediation project. If the Board of Library Trustees so chooses, the philosophy will also be utilized in future years to add an additional 9,000 square feet to the current 21,000 square foot facility, per original plans.

The General Fund reported a decrease of \$1,148,341, due primarily to the transfer out of \$1,793,972 to reallocate cash between funds.

The Building and Sites Fund had an increase of \$121,981, due primarily to transfers in of \$137,781 to reallocate cash between funds.

The Special Reserve Fund reported an increase of \$1,190,298, due primarily to transfers in of \$1,656,191 to reallocate cash between funds.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year, no supplemental amendments were made to the budget for the General Fund.

The General Fund actual revenues were higher than budgeted revenues. Actual revenues for the current year were \$2,758,805, compared to budgeted revenues of \$2,368,000. This resulted primarily from property tax receipts being \$306,611 higher than the budgeted amounts of \$2,300,000 and interest being \$77,593 higher than the budgeted amounts of \$25,000.

The General Fund actual expenditures were lower than budgeted expenditures. Actual expenditures totaled \$2,113,174, while budgeted expenditures totaled \$2,296,248. Actual expenditures were lower than budgeted expenditures due to the Library's continued conservative spending, when possible.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Library's investment in capital assets for its governmental activities as of December 31, 2025 was \$11,245,703 (net of accumulated depreciation). This investment in capital assets includes land, building, equipment and furniture, and library collection.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Management's Discussion and Analysis
December 31, 2025**

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Capital Assets - Continued

	Capital Assets - Net of Depreciation	
	12/31/2025	12/31/2024
Land	\$ 861,948	596,448
Building	10,202,943	10,494,382
Equipment and Furniture	6,695	9,492
Library Collection	174,117	148,429
Total	11,245,703	11,248,751

This year's additions to capital assets included the below:

Land	\$ 265,500
Library Collection	83,054
	<u>348,554</u>

Additional information on the Library's capital assets can be found in Note 3 of this report.

Debt Administration

At year-end, the Library had total outstanding debt of \$2,425,806 as compared to \$2,669,919, a reduction of \$244,113, or 9.1 percent. During the current fiscal year, the Library did not issue any new debt.

State statutes limit the amount of debt a non-home rule governmental entity may issue to 2.875 percent of its total assessed valuation. The current debt limit for the Library is \$15,492,984.

Additional information on the Library's long-term debt can be found in Note 3 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Library's envelope replacement project began May 11, 2026 and public bids were opened March 17, 2026 with the lowest responsible bid of \$1,763,000 serving as the new estimated cost for the repair instead of the \$1.3 million cited in last year's summary. The project, then, drives the Library's FY2026 budget and spending, with the special reserve supplying the funding needed for the remediation in addition to monies from last year's mediation.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Management's Discussion and Analysis
December 31, 2025**

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 the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to the Library Director, Linda Sokol Francis Brookfield Library, 3451 Park Avenue, Brookfield, Illinois 60513.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

Government-Wide Financial Statements

Fund Financial Statements

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Statement of Net Position
December 31, 2025**

See Following Page

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Statement of Net Position
December 31, 2025**

ASSETS	
Current Assets	
Cash and Investments	\$ 4,072,146
Receivables - Net of Allowances	4,299,838
Total Current Assets	<u>8,371,984</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	861,948
Depreciable	13,857,105
Accumulated Depreciation	<u>(3,473,350)</u>
Total Capital Assets	11,245,703
Other Asset	
Net Pension Asset - IMRF	<u>617,966</u>
Total Noncurrent Assets	<u>11,863,669</u>
Total Assets	<u>20,235,653</u>

The notes to the financial statements are an integral part of this statement.

LIABILITIES

Current Liabilities	
Accounts Payable	\$ 39,256
Accrued Payroll	644,252
Accrued Interest Payable	7,985
Current Portion of Long-Term Liabilities	262,218
Total Current Liabilities	<u>953,711</u>
Noncurrent Liabilities	
Compensated Absences Payable	53,138
Debt Certificate	2,176,872
Total Noncurrent Liabilities	<u>2,230,010</u>
Total Liabilities	<u>3,183,721</u>

DEFERRED INFLOWS OF RESOURCES

Property Taxes	2,960,000
Deferred Items - IMRF	325,364
Total Deferred Inflows of Resources	<u>3,285,364</u>
Total Liabilities and Deferred Inflows of Resources	<u>6,469,085</u>

NET POSITION

Net Investment in Capital Assets	8,819,897
Restricted - Building and Sites	110,228
Restricted - Special Reserve	1,584,870
Restricted - Illinois Municipal Retirement	706,369
Restricted - Social Security	68,467
Unrestricted	<u>2,476,737</u>
Total Net Position	<u>13,766,568</u>

The notes to the financial statements are an integral part of this statement.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

Statement of Activities

For the Fiscal Year Ended December 31, 2025

		Program Revenues			Net (Expenses)/ Revenues
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions	Primary Government
	Expenses				
Governmental Activities					
Cultural	\$ 2,438,031	3,256	28,727	—	(2,406,048)
Interest on Long-Term Debt	104,658	—	—	—	(104,658)
Total Governmental Activities	2,542,689	3,256	28,727	—	(2,510,706)
		General Revenues			
		Taxes			
		Property Taxes			2,774,066
		Intergovernmental - Unrestricted			
		Replacement Taxes			13,766
		Interest			176,730
		Miscellaneous			3,852
					<u>2,968,414</u>
		Change in Net Position			457,708
		Net Position - Beginning			<u>13,308,860</u>
		Net Position - Ending			<u><u>13,766,568</u></u>

The notes to the financial statements are an integral part of this statement.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Balance Sheet - Governmental Funds
December 31, 2025**

See Following Page

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Balance Sheet - Governmental Funds
December 31, 2025**

	<u>General</u>
ASSETS	
Cash and Investments	\$ 2,312,766
Receivables - Net of Allowances	
Property Taxes	4,000,971
Replacement Taxes	27,262
Accounts	<u>—</u>
Total Assets	<u><u>6,340,999</u></u>
LIABILITIES	
Accounts Payable	39,256
Accrued Payroll	<u>643,235</u>
Total Liabilities	682,491
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	<u>2,782,000</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>3,464,491</u></u>
FUND BALANCES	
Restricted	<u>—</u>
Unassigned	<u>2,876,508</u>
Total Fund Balances	<u><u>2,876,508</u></u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>6,340,999</u></u>

The notes to the financial statements are an integral part of this statement.

Special Revenue			
Building and Sites	Special Reserve	Nonmajor	Totals
68,584	1,569,575	121,221	4,072,146
143,644	—	112,666	4,257,281
—	—	—	27,262
—	15,295	—	15,295
212,228	1,584,870	233,887	8,371,984
—	—	—	39,256
—	—	1,017	644,252
—	—	1,017	683,508
102,000	—	76,000	2,960,000
102,000	—	77,017	3,643,508
110,228	1,584,870	156,870	1,851,968
—	—	—	2,876,508
110,228	1,584,870	156,870	4,728,476
212,228	1,584,870	233,887	8,371,984

The notes to the financial statements are an integral part of this statement.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position
December 31, 2025**

Total Governmental Fund Balances	\$ 4,728,476
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 funds.	11,245,703
A net pension asset is not considered to represent a financial resource and therefore is not reported in the funds.	617,966
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	(325,364)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences	(66,422)
Debt Certificates	(2,425,806)
Accrued Interest Payable	<u>(7,985)</u>
Net Position of Governmental Activities	<u>13,766,568</u>

The notes to the financial statements are an integral part of this statement.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2025**

See Following Page

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2025**

	<u>General</u>
Revenues	
Taxes	\$ 2,606,611
Intergovernmental	42,493
Charges for Services	3,256
Interest	102,593
Miscellaneous	3,852
Total Revenues	<u>2,758,805</u>
Expenditures	
Cultural	1,711,470
Capital Outlay	52,129
Debt Service	
Principal Retirement	244,113
Interest and Fiscal Charges	105,462
Total Expenditures	<u>2,113,174</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>645,631</u>
Other Financing Sources	
Transfers In	—
Transfers Out	(1,793,972)
	<u>(1,793,972)</u>
Net Change in Fund Balances	(1,148,341)
Fund Balances - Beginning	<u>4,024,849</u>
Fund Balances - Ending	<u><u>2,876,508</u></u>

The notes to the financial statements are an integral part of this statement.

Special Revenue			
Building and Sites	Special Reserve	Nonmajor	Totals
89,051	—	78,404	2,774,066
—	—	—	42,493
—	—	—	3,256
—	74,137	—	176,730
—	—	—	3,852
89,051	74,137	78,404	3,000,397
—	64,404	98,457	1,874,331
104,851	475,626	—	632,606
—	—	—	244,113
—	—	—	105,462
104,851	540,030	98,457	2,856,512
(15,800)	(465,893)	(20,053)	143,885
137,781	1,656,191	—	1,793,972
—	—	—	(1,793,972)
137,781	1,656,191	—	—
121,981	1,190,298	(20,053)	143,885
(11,753)	394,572	176,923	4,584,591
110,228	1,584,870	156,870	4,728,476

The notes to the financial statements are an integral part of this statement.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the
Statement of Activities
For the Fiscal Year Ended December 31, 2025**

Net Change in Fund Balances - Total Governmental Funds	\$ 143,885
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Amounts reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However, in the
Statement of Activities the cost of those assets is allocated over their estimated
useful lives and reported as depreciation expense.

Capital Outlays	348,554
Depreciation Expense	(351,602)
Disposals - Cost	(83,150)
Disposals - Accumulated Depreciation	83,150

An addition to a net pension asset is not considered to be an increase in a
financial asset in the governmental funds.

Change in Net Pension Asset - IMRF	464,781
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The net effect of deferred outflows (inflows) of resources related
to the pensions not reported in the funds.

Change in Deferred Items - IMRF	(399,365)
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The issuance of long-term debt provides current financial resources to
governmental funds, while the repayment of the principal on long-term
debt consumes the current financial resources of the governmental funds.

Change in Compensated Absences Payable	6,538
Retirement of Debt	244,113

Changes to accrued interest on long-term debt in the Statement of Activities
does not require the use of current financial resources and, therefore, are not
reported as expenditures in the governmental funds.

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Changes in Net Position of Governmental Activities

<u>457,708</u>

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Linda Sokol Francis Brookfield Library (the Library) is located in Village of Brookfield, Illinois. The Library was organized to provide cultural and library services to local residents.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Library's accounting policies established in GAAP and used by the Library are described below.

REPORTING ENTITY

The Library is administered by a publicly elected seven-member board of trustees. The Library is reported as a discretely presented component unit of the Village of Brookfield, Illinois. This report represents the financial activity of the Library for the year. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the Library as pension trust funds and there are no discretely component units to include in the reporting entity.

BASIS OF PRESENTATION

Government-Wide Statements

The Library's basic financial statements include both government-wide (reporting the Library as a whole) and fund financial statements (reporting the Library's major funds). The Library's culture services are classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities column is presented on a consolidated basis and reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The Library's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Library first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Library's functions. These functions are supported by general government revenues (property taxes, replacement taxes, certain intergovernmental revenues, and interest, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which 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.

The net costs (by function) are normally covered by general revenue (property taxes, replacement taxes, intergovernmental revenues, interest, etc.).

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

The Library does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

This government-wide focus is more on the sustainability of the Library as an entity and the change in the Library's net position resulting from the current year's activities.

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Library:

General Fund is the general operating fund of the Library. It accounts for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Library maintains three special revenue funds. The Building and Sites Fund, a major fund, is used to account for the financial resources to be used for the maintenance of the building, equipment purchases and capital improvements. The Library maintains two nonmajor special revenue funds.

Capital projects fund is used to account for financial resources to be used to account for long-term borrowing and other resources to be used for capital improvement projects. The Library maintains one Special Reserve Fund that is reported as a major fund.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined below.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus - Continued

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The accounting objectives of the “economic resources” measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year end.

The Library recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due, if applicable.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, sales and use taxes, franchise taxes, utility taxes, hotel/motel taxes, fines, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/
NET POSITION**

Cash and Investments

Cash and cash equivalents on the Statement of Net Position are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of purchase.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/
NET POSITION - Continued**

Cash and Investments - Continued

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Library categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the Library's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances include property taxes.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Internal service fund services provided and used are not eliminated in the process of consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Library as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/
NET POSITION - Continued**

Capital Assets - Continued

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Building	20 - 40 Years
Equipment and Furniture	4 - 10 Years
Library Collection	5 Years

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Compensated Absences

The Library's policy allows employees to accumulate unused vacation days up to four times their weekly hours worked for employees' first to tenth years, and up to five times after the tenth year of employment and beyond. Full-time employees may roll-forward unused time year to year with a cap of 1.5 times their annual vacation amount. These days are then paid to full-time employees based on their salary upon retirement or termination. Part-time employees earn 37.5 hours of paid vacation time per year. Eligible employees accrue sick leave at 12 prorated days per year. Unused sick leave accumulates up to 675 hours.

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

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities on the Statement of Net Position. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/
NET POSITION- Continued**

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the 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.

Unrestricted - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets."

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgets for funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The following procedures are used to establish the budgets.

- Early in the fiscal year, the Library Director prepares an annual operating budget which is subsequently reviewed and approved by the Library Board of Trustees.
- Any revision that alter the total expenditure of the Library fund must be approved by the Library Board. During the current fiscal year, no revisions were made.
- Expenditures may not legally exceed the budgeted appropriations at the fund level. There were no amendments to the budget for the fiscal year ended December 31, 2025.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUND

The following fund had an excess of actual expenditures over budget for the fiscal year:

<u>Fund</u>	<u>Excess</u>
IMRF Fund	\$ 287

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 3 - DETAIL NOTES ON ALL FUNDS

PROPERTY TAXES

Property taxes for 2024 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about March 1 and August 1. The County collects such taxes and remits them periodically to the Library. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

DEPOSITS AND INVESTMENTS

The Library maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash and investments."

Permitted Deposits and Investments - Illinois Statutes authorizes the Library to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services.

The Illinois Trust was established for the purpose of allowing various public agencies including, but not limited to, counties, townships, cities, towns, villages, school districts, housing authorities and public water supply districts, to jointly invest funds in accordance with the Laws of the State of Illinois. Participation in the Illinois Trust is voluntary. The Illinois Trust is not registered with the SEC as an Investment Company. Investments in the Illinois Trust are valued at the share price, the price for which the investment could be sold.

Deposits. At year-end, the carrying amount of the Library's deposits totaled \$3,103,427 and the bank balances totaled \$3,119,287. In addition, the Library has \$968,719 invested in Illinois Trust at year-end, which has an average maturity of less than one year.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. It is the policy of the Library to invest its funds in a manner which will provide the highest investment return and ensure the safety of principal while meeting the daily cash flow demands of the Library and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy in order of priority are safety, liquidity and return on investment. The Library's investment policy does not limit the Library's investment portfolio to specific maturities, although it does state that the Treasurer shall establish a maximum maturity limit.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Library's investment policy does not address credit risk. At year-end, the Library's investments in the Illinois Trust is rated AAAm by Standard & Poor's.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Library's deposits may not be returned to it. The Library's investment policy states that balances in all deposit accounts will not exceed the insured amount. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance. For an investment, this is the risk that in the event of the failure of the counterparty, the Library will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The Library's investment policy states that investments will only be made in securities guaranteed by the U.S. government or insured accounts.

Concentration Risk. This is the risk of loss attributed to the magnitude of the Library's investment in a single issuer. The Library's investment policy does not address concentration risk. At year-end, the Library does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Special Reserve	General	\$ 1,656,191
Building and Sites	General	<u>137,781</u>
		<u><u>1,793,972</u></u>

The General Fund transferred accumulated cash balances restricted for special reserve purposes to the Special Reserve Fund and to eliminate the deficit fund balance in the Building and Sites Fund.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 596,448	265,500	—	861,948
Depreciable Capital Assets				
Building	13,421,552	—	—	13,421,552
Equipment and Furniture	65,670	—	—	65,670
Library Collection	369,979	83,054	83,150	369,883
	13,857,201	83,054	83,150	13,857,105
Less Accumulated Depreciation				
Building	2,927,170	291,439	—	3,218,609
Equipment and Furniture	56,178	2,797	—	58,975
Library Collection	221,550	57,366	83,150	195,766
	3,204,898	351,602	83,150	3,473,350
Total Net Depreciable Capital Assets	10,652,303	(268,548)	—	10,383,755
Total Net Capital Assets	11,248,751	(3,048)	—	11,245,703

Depreciation expense of \$351,602 was charged to the cultural function.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS

Debt Certificates

The Library issues debt certificates to provide funds for the acquisition and construction of major capital facilities. Debt certificates have been issued for the governmental activities. Debt certificates currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
Debt Certificate of 2019 - Due in annual installments of \$225,744 to \$291,095 plus interest at 3.95% through December 1, 2034.	\$ 2,669,919	—	244,113	2,425,806

Long-Term Liabilities Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 72,960	—	6,538	66,422	13,284
Debt Certificate	2,669,919	—	244,113	2,425,806	248,934
	<u>2,742,879</u>	<u>—</u>	<u>250,651</u>	<u>2,492,228</u>	<u>262,218</u>

Payments on the debt certificate are made by the General Fund. Compensated absences are reported as the net change amount for the fiscal year.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Debt Certificate	
	Principal	Interest
2026	\$ 248,934	95,820
2027	253,851	85,986
2028	258,864	75,960
2029	263,977	65,734
2030	269,191	55,308
2031	274,507	44,674
2032	279,929	33,830
2033	285,458	22,772
2034	291,095	11,498
Total	<u>2,425,806</u>	<u>491,582</u>

Legal Debt Margin

Chapter 50, Section 405/1 of the Illinois Compiled Statutes provides "...no county having a population of less than 500,000 and no township, school district or other municipal corporation having a population of less than 300,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 2.875% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the governmental unit's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

Assessed Valuation - 2024	<u>\$ 538,886,417</u>
Legal Debt Limit - 2.875% of Assessed Value	15,492,984
Amount of Debt Applicable to Limit Debt Certificate of 2019	<u>2,425,806</u>
Legal Debt Margin	<u>13,067,178</u>

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of December 31, 2025:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 11,245,703
Less Capital Related Debt:	
Debt Certificate of 2019	<u>(2,425,806)</u>
Net Investment in Capital Assets	<u>8,819,897</u>

FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the Library considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Library first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The Library's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The Library's policy manual states that the General Fund should maintain a minimum fund balance equal to 25% to 100% of budgeted operating expenditures.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Special Revenue Building and Sites	Special Revenue	Nonmajor	Totals
Fund Balances					
Restricted					
Building and Sites	—	110,228	—	—	110,228
Special Reserve	\$ —	—	1,584,870	—	1,584,870
Illinois Municipal Retirement	—	—	—	88,403	88,403
Social Security	—	—	—	68,467	68,467
	—	110,228	1,584,870	156,870	1,851,968
Unassigned	2,876,508	—	—	—	2,876,508
Total Fund Balances	2,876,508	110,228	1,584,870	156,870	4,728,476

NOTE 4 - OTHER INFORMATION

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; natural disasters; and injuries to the Library's employees. The Library has purchased insurance from private insurance companies. Risks covered included certain types of liabilities and bonds. The Library currently reports all its risk management activities in the General Fund. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

CONTINGENT LIABILITIES

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Library expects such amounts, if any, to be immaterial.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES - Continued

Litigation

From time to time, the Library is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Library attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Library's financial position or results of operations.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

The Library contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Plan Descriptions

Plan Administration. All hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

IMRF provides two tiers of pension benefits. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership. As of December 31, 2025, the measurement date, the following employees were covered by the benefit terms:

Active Plan Members

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A detailed breakdown of IMRF membership for the Village and the Library combined is available in the Village of Brookfield's annual comprehensive financial report.

Contributions. As set by statute, the Library's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2025, the Library's contribution was 2.53% of covered payroll.

Net Pension (Asset). The Library's net pension (asset) was measured as of December 31, 2025. The total pension liability used to calculate the net pension (asset) was determined by an actuarial valuation as of that date.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2025, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

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

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.00%	4.75%
Domestic Equities	32.50%	7.35%
International Equities	18.00%	7.45%
Real Estate	10.50%	6.25%
Blended	14.00%	3.90% - 8.50%
Cash and Cash Equivalents	1.00%	3.00%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Library contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension (asset) to changes in the discount rate. The table below presents the net pension (asset) of the Library calculated using the discount rate as well as what the Library's net pension (asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension (Asset)	\$ (94,081)	(617,966)	(1,035,663)

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension (Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset) (A) - (B)
Balances at December 31, 2024	\$ 4,806,993	4,960,178	(153,185)
Changes for the Year:			
Service Cost	58,797	—	58,797
Interest on the Total Pension Liability	341,543	—	341,543
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	(35,924)	—	(35,924)
Changes of Assumptions	—	—	—
Contributions - Employer	—	17,758	(17,758)
Contributions - Employees	—	31,337	(31,337)
Net Investment Income	—	793,506	(793,506)
Benefit Payments, Including Refunds of Employee Contributions	(287,756)	(287,756)	—
Other (Net Transfer)	—	(13,404)	13,404
Net Changes	76,660	541,441	(464,781)
Balances at December 31, 2025	4,883,653	5,501,619	(617,966)

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the year ended December 31, 2025, the Library recognized pension revenue of \$47,658. At December 31, 2025, the Library reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ —	(28,839)	(28,839)
Change in Assumptions	—	—	—
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(296,525)	(296,525)
Total Deferred Amounts Related to IMRF	—	(325,364)	(325,364)

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2026	\$ 44,876
2027	(162,153)
2028	(119,748)
2029	(88,339)
2030	—
Thereafter	—
Total	(325,364)

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Notes to the Financial Statements
December 31, 2025**

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

The Library has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the Library are required to pay 100% of the current premium. Based upon a review of census data and plan provisions, as well as minimal utilization rates, it has been determined that any liability is immaterial to the financial statements in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. Additionally, the plan provides no explicit benefit. Therefore, the Library has not recorded a liability as of December 31, 2025.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Employer Contributions - Last Ten Fiscal Years
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years
Illinois Municipal Retirement Fund
- Budgetary Comparison Schedules
General Fund
Building and Sites - Special Revenue Fund

Notes to the Required Supplementary Information

Budgetary information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Illinois Municipal Retirement Fund
Schedule of Employer Contributions - Last Ten Fiscal Years
December 31, 2025**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 59,162	\$ 59,162	\$ —	\$ 332,745	17.78%
2017	52,558	52,644	86	292,474	18.00%
2018	54,485	55,508	1,023	299,532	18.53%
2019	30,619	30,619	—	161,325	18.98%
2020	51,597	51,597	—	573,300	9.00%
2021	51,729	51,729	—	593,300	8.72%
2022	29,408	29,408	—	668,366	4.40%
2023	15,605	15,605	—	728,206	2.14%
2024	20,544	20,544	—	684,812	3.00%
2025	17,909	17,758	(151)	702,330	2.53%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	18 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.85% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

Illinois Municipal Retirement Fund

**Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years
December 31, 2025**

	2016	2017	2018
Total Pension Liability			
Service Cost	\$ 36,366	32,077	25,260
Interest	(19,733)	135,498	157,806
Differences Between Expected and Actual Experience	(29,235)	(26,139)	44,641
Change of Assumptions	(2,924)	(67,615)	61,644
Benefit Payments, Including Refunds of Member Contributions	(132,594)	(121,811)	(128,294)
Net Change in Total Pension Liability	(148,120)	(47,990)	161,057
Total Pension Liability - Beginning	4,143,459	3,995,339	3,947,349
Total Pension Liability - Ending	3,995,339	3,947,349	4,108,406
Plan Fiduciary Net Position			
Contributions - Employer	\$ 59,162	52,644	55,508
Contributions - Members	14,973	13,201	13,799
Net Investment Income	145,315	365,039	(134,424)
Benefit Payments, Including Refunds of Member Contributions	(132,594)	(121,811)	(128,294)
Other (Net Transfer)	14,912	(40,475)	47,246
Net Change in Plan Fiduciary Net Position	101,768	268,598	(146,165)
Plan Net Position - Beginning	3,670,606	3,772,374	4,040,972
Plan Net Position - Ending	3,772,374	4,040,972	3,894,807
Employer's Net Pension Liability/(Asset)	\$ 222,965	(93,623)	213,599
Plan Fiduciary Net Position as a % of the Total Pension Liability	94.42%	102.37%	94.80%
Covered Payroll	\$ 332,745	292,474	299,532
Employer's Net Pension Liability/(Asset) as a % of Covered Payroll	67.01%	(32.01%)	71.31%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2016 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017 and 2023.

2019	2020	2021	2022	2023	2024	2025
15,727	22,559	15,428	22,669	25,717	56,263	58,797
(8,237)	123,077	93,636	193,120	205,580	254,362	341,543
39,055	(41,338)	25,133	502,883	(9,670)	(59,648)	(35,924)
—	(14,600)	—	—	(1,899)	—	—
(74,660)	(105,990)	(110,629)	(29,409)	(136,991)	(303,551)	(287,756)
(28,115)	(16,292)	23,568	689,263	82,737	(52,574)	76,660
4,108,406	4,080,291	4,063,999	4,087,567	4,776,830	4,859,567	4,806,993
4,080,291	4,063,999	4,087,567	4,776,830	4,859,567	4,806,993	4,883,653
30,619	51,597	51,729	29,408	15,605	20,544	17,758
7,338	9,735	26,576	25,157	13,198	30,816	31,337
219,839	268,933	256,379	222,397	240,152	498,956	793,506
(74,660)	(105,990)	(110,629)	(29,409)	(136,991)	(303,551)	(287,756)
15,848	(43,709)	(9,767)	5,077	60,677	(220,503)	(13,404)
198,984	180,566	214,288	252,630	192,641	26,262	541,441
3,894,807	4,093,791	4,274,357	4,488,645	4,741,275	4,933,916	4,960,178
4,093,791	4,274,357	4,488,645	4,741,275	4,933,916	4,960,178	5,501,619
(13,500)	(210,358)	(401,078)	35,555	(74,349)	(153,185)	(617,966)
100.33%	105.18%	109.81%	99.26%	101.53%	103.19%	112.65%
161,325	573,300	593,300	668,366	728,206	684,812	702,330
(8.37%)	(36.69%)	(67.60%)	5.32%	(10.21%)	(22.37%)	(87.99%)

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

General Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 2,300,000	2,300,000	2,606,611
Intergovernmental			
Replacement Taxes	20,000	20,000	13,766
Grants	23,000	23,000	28,727
Charges for Services	—	—	3,256
Interest	25,000	25,000	102,593
Miscellaneous			
Donations and Bequests	—	—	845
Miscellaneous	—	—	3,007
Total Revenues	<u>2,368,000</u>	<u>2,368,000</u>	<u>2,758,805</u>
Expenditures			
Cultural	1,886,295	1,886,295	1,711,470
Capital Outlay	55,650	55,650	52,129
Debt Service			
Principal Retirement	244,113	244,113	244,113
Interest and Fiscal Charges	110,190	110,190	105,462
Total Expenditures	<u>2,296,248</u>	<u>2,296,248</u>	<u>2,113,174</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	71,752	71,752	645,631
Other Financing Sources			
Transfers Out	—	—	(1,793,972)
Net Change in Fund Balance	<u>71,752</u>	<u>71,752</u>	(1,148,341)
Fund Balance - Beginning			<u>4,024,849</u>
Fund Balance - Ending			<u><u>2,876,508</u></u>

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

Building and Sites - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ —	—	89,051
Expenditures			
Capital Outlay	139,225	139,225	104,851
Excess (Deficiency) of Revenues Over (Under) Expenditures	(139,225)	(139,225)	(15,800)
Other Financing Sources			
Transfers In	—	—	137,781
Net Change in Fund Balance	<u>(139,225)</u>	<u>(139,225)</u>	121,981
Fund Balance - Beginning			<u>(11,753)</u>
Fund Balance - Ending			<u>110,228</u>

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedule
 - General Fund
 - Special Reserve Fund
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditure for specified purposes.

Building and Sites Fund

The Building and Sites Fund is used to account for the financial resources to be used for the maintenance of the building, equipment purchases and capital improvements.

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund is used to account for the revenues derived from a specific annual property tax levy for the purpose and employee contributions which are fixed by law and subsequently paid to the state sponsored Illinois Municipal Retirement Fund.

Social Security Fund

The Social Security Fund is used to account for revenues derived from a specific annual property tax levy and employee contributions which are fixed by law and subsequently paid to the United States Treasury Social Security Fund.

CAPITAL PROJECTS FUND

The Capital Project Fund is used to account for financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

Special Reserve Fund

The Special Reserve Fund is used to account for long-term borrowing and other resources to be used for capital improvement projects.

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

General Fund

**Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2025**

	Budget		Actual
	Original	Final	
Cultural			
Personnel			
Salaries - Operating Regular	\$ 798,753	798,753	797,194
Salaries - Part-Time	273,399	273,399	260,759
Medical Insurance	179,197	179,197	160,302
Other Expenditures	11,546	11,546	6,096
	<u>1,262,895</u>	<u>1,262,895</u>	<u>1,224,351</u>
Materials			
Books	83,500	83,500	62,114
Periodicals	9,500	9,500	9,247
Audio-Visual	26,300	26,300	11,693
Electronic Databases	175,500	175,500	137,953
	<u>294,800</u>	<u>294,800</u>	<u>221,007</u>
Services and Supplies			
Professional Associations	6,500	6,500	3,924
Co-Worker Services	7,500	7,500	6,038
Continuing Education	22,400	22,400	14,063
Professional Services	22,700	22,700	11,737
Insurance - General	31,550	31,550	23,117
Maintenance - Office Equipment	107,800	107,800	95,972
Printing and Publications	21,900	21,900	13,550
Telephone	16,500	16,500	12,922
Office Supplies	7,500	7,500	7,490
Technical Service Supplies	11,000	11,000	7,442
Circulation Service Supplies	5,500	5,500	2,134
Reciprocal Borrowing Services	1,700	1,700	2,525
Postage	10,500	10,500	9,702
Programming	34,550	34,550	28,415
Public Relations	19,000	19,000	13,888
Gifts Given	1,000	1,000	734
Contingency	1,000	1,000	12,459
	<u>328,600</u>	<u>328,600</u>	<u>266,112</u>
Total Cultural	<u>1,886,295</u>	<u>1,886,295</u>	<u>1,711,470</u>

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

General Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2025**

	Budget		Actual
	Original	Final	
Capital Outlay			
Capital Projects	\$ 55,650	55,650	32,146
Grant Funds	—	—	19,983
Total Capital Outlay	55,650	55,650	52,129
Debt Service			
Principal Retirement	244,113	244,113	244,113
Interest and Fiscal Charges	110,190	110,190	105,462
Total Debt Service	354,303	354,303	349,575
Total Expenditures	2,296,248	2,296,248	2,113,174

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

Special Reserve Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025**

	Budget		Actual
	Original	Final	
Revenues			
Interest	\$ 45,000	45,000	74,137
Expenditures			
Cultural			
Services and Supplies			
Legal	—	—	64,404
Capital Outlay	1,055,000	1,055,000	475,626
Total Expenditures	1,055,000	1,055,000	540,030
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,010,000)	(1,010,000)	(465,893)
Other Financing Sources			
Transfers In	—	—	1,656,191
Net Change in Fund Balance	(1,010,000)	(1,010,000)	1,190,298
Fund Balance - Beginning			394,572
Fund Balance - Ending			1,584,870

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Nonmajor Governmental - Special Revenue Funds
Combining Balance Sheet
December 31, 2025**

	Illinois Municipal Retirement	Social Security	Totals
ASSETS			
Cash and Investments	\$ 88,967	32,254	121,221
Receivables - Net of Allowances			
Property Taxes	1,453	111,213	112,666
Total Assets	90,420	143,467	233,887
LIABILITIES			
Accrued Payroll	1,017	—	1,017
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	1,000	75,000	76,000
Total Liabilities and Deferred Inflows of Resources	2,017	75,000	77,017
FUND BALANCES			
Restricted	88,403	68,467	156,870
Total Liabilities, Deferred Inflows of Resources and Fund Balances	90,420	143,467	233,887

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

Nonmajor Governmental - Special Revenue Funds

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 2025**

	Illinois Municipal Retirement	Social Security	Totals
Revenues			
Taxes			
Property Taxes	\$ 968	77,436	78,404
Expenditures			
Cultural			
Operations	20,655	77,802	98,457
Net Change in Fund Balances	(19,687)	(366)	(20,053)
Fund Balances - Beginning	108,090	68,833	176,923
Fund Balances - Ending	88,403	68,467	156,870

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

**Illinois Municipal Retirement - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 26,000	26,000	968
Expenditures			
Cultural			
Operations	20,368	20,368	20,655
Net Change in Fund Balance	<u>5,632</u>	<u>5,632</u>	(19,687)
Fund Balance - Beginning			<u>108,090</u>
Fund Balance - Ending			<u><u>88,403</u></u>

**LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
VILLAGE OF BROOKFIELD, ILLINOIS**

Social Security - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 100,000	100,000	77,436
Expenditures			
Cultural			
Operations	82,020	82,020	77,802
Net Change in Fund Balance	17,980	17,980	(366)
Fund Balance - Beginning			68,833
Fund Balance - Ending			68,467

LINDA SOKOL FRANCIS BROOKFIELD LIBRARY
BROOKFIELD, ILLINOIS

MANAGEMENT LETTER



LINDA SOKOL FRANCIS

BROOKFIELD LIBRARY

INFORM • INSPIRE • INNOVATE

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2025

3451 Park Avenue
Brookfield, Illinois 60513
Phone: 708.485.6917
www.lsfbrookfieldlibrary.org



July 9, 2026

Members of the Board of Trustees
Linda Sokol Francis Brookfield Library
Village of Brookfield, Illinois

In planning and performing our audit of the financial statements of the Linda Sokol Francis Brookfield Library (the Library), Illinois, for the year ended December 31, 2025, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board of Trustees and management of the Linda Sokol Francis Brookfield Library, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Library personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire Library staff.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATION

1. IT SECURITY AWARENESS AND MONITORING OF EMERGING RISKS

Comment

Recently, we have noted the increasing importance of information technology (IT) security for local libraries. While we did not identify a specific security breach during our auditing procedures, we have noted increased risks to local libraries in the following areas of IT security:

Ransomware and Phishing Attacks – Increasingly targeted at local libraries due to limited IT staffing and valuable public data. Multi-Factor Authentication (MFA) – This is now considered a minimum standard of protection for access to email, financial systems and remote logins. Vendor and Third-Party Risk – Cloud service providers, software vendors, and contractors may present risks if not adequately monitored. Data Backup and Recovery – Secure, tested backups are critical to minimize downtime and financial loss in the event of an incident. Staff Awareness and Training – Many breaches in local libraries occur due to human error; regular training and simulated testing can help reduce exposure.

Recommendation

We recommend that the Library formally adopt an Information Technology (IT) Security and Controls Policy to strengthen its cybersecurity posture and institutionalize best practices. This policy should:

- Establish minimum security standards for access controls, including mandatory use of multi-factor authentication (MFA) for email, financial systems, and remote access.
- Define procedures for regular data backup, testing of recovery plans, and secure storage of backup files.
- Require periodic staff training on cybersecurity awareness, including phishing and social engineering threats.
- Include guidelines for evaluating and monitoring third-party vendors and cloud service providers for compliance with security standards.
- Outline incident response protocols to ensure timely and effective action in the event of a breach or system compromise.

By implementing a formal policy, the Library can better manage IT risks, protect sensitive data, and ensure continuity of operations in an increasingly complex digital environment.

Management Response

Management acknowledges this comment and will continue to monitor and strengthen IT security efforts.

UPCOMING STANDARDS

1. **GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS**

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, Financial Reporting Model Improvements, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, Financial Reporting Model Improvements is applicable to the Library's financial statements for the year ended December 31, 2026.

2. **GASB STATEMENT NO. 104 DISCLOSURE OF CERTAIN CAPITAL ASSETS**

In September 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 104, Disclosure of Certain Capital Assets, which provides users of government financial statements with essential information about certain types of capital assets. This statement establishes requirements for (1) Certain types of capital assets to be disclosed separately in the capital assets note disclosures, and (2) Capital assets held for sale, including additional disclosures for those capital assets. GASB Statement No. 104, Disclosure of Certain Capital Assets is applicable to the Library's financial statements for the year ended December 31, 2026.



July 9, 2026

Members of the Board of Trustees
Linda Sokol Francis Brookfield Library
Village of Brookfield, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Linda Sokol Francis Brookfield Library (the Library), Illinois for the year ended December 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Library are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2025. We noted no transactions entered into by the Library during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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 governmental activities' financial statements are noted below.

Management's estimates of the:

- Depreciation expense on capital assets is based on estimated useful lives of the underlying capital assets
- Net pension related accounts are based on estimated assumptions used by the actuary

We evaluated the key factors and assumptions used to develop the above estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures 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 clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is 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 July 9, 2026.

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 Village'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 Village'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

We applied certain limited procedures to the required supplementary information (RSI), as listed in the table of contents, that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the other supplementary information, as listed in the table of contents, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the 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.

Restrictions on Use

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

We wish to express our gratitude to the Board of Trustees and staff (in particular the Finance Department) of the Linda Sokol Francis Brookfield Library, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

b Discussion and Action: Building Envelope Replacement Project and Change Orders

SITE VISIT REPORT No. 3 | July 1, 2026

The Linda Sokol Francis Brookfield Library
Partial Reclad

REPORT DATE	July 15, 2026	WJE PROJECT NO.	2025.2217.0
REPORTED BY	Heidi Mase, Isabelle Hanley	WJE PROJECT MGR.	Heidi Mase
OWNER/CLIENT	The Brookfield Library (TBL)	CONTRACTOR/PROJECT NO.	Ward Contracting & Building Restoration, Inc. (Ward)
WORK IN PROGRESS	Demolition at north elevation, angle installation at west elevation parapet	WEATHER	+/-90°F, Sunny
PRESENT AT SITE	Pat Lynch (Ward) Ward/Subcontractor Crews Isabelle Hanley (WJE)	DISTRIBUTION	Kim Coughran (TBL) Dan Eallonardo (TBL) Martin Ward (Ward) Rich Koziol (WJE) Isabelle Hanley (WJE) Heidi Mase (WJE)

On July 1, 2026, Isabelle Hanley of WJE performed a site visit to The Brookfield Library (TBL) in Brookfield, Illinois. The purpose of this visit was to review conditions at the west and north elevations. Demolition at the north elevation was complete. Sheathing installation was complete at the west elevation. Bent plate installation at the west parapet was in progress at the time of the visit. See Figure 1 for a plan showing the approximate location of work taking place during our visit. Specific items observed and/or discussed on site include the following and are further described in the table below.

- Review of conditions at north exterior wall following demolition.
- Review of north exterior wall window jamb condition at CMU.
- Review of conditions at west exterior wall following sheathing installation.
- Review of bent plate installation at west parapet.



Figure 1. Roof Plan showing area of work (indicated in orange) in progress during site visit. North is to the left.

This report is intended to provide our Client with useful and timely information regarding the quality, nature, and extent of the Work in progress at representative areas that were readily visible and reasonably accessible at the time of our visit. The information is intended to supplement rather than replace or otherwise alter the contractual responsibilities of the design and construction team members. This report does not represent an exhaustive evaluation of the Work. All included conceptual field sketches and/or written recommendations shall be reviewed and approved by the Designer-of-Record prior to incorporation into the project. Any modifications to the construction documents that are based—in whole or in part—on the information provided in this document shall be the sole responsibility of the Designer-of-Record. The means and methods employed in the execution of the Work remain the sole responsibility of the construction team.

Item No.	Description	Reference Photo(s)
1.	<u>North Elevation Demolition</u> Demolition at the north elevation was complete at the time of the site visit (Figure 2 and Figure 3). The following conditions were observed following demolition: - One stud cavity contained electrical conduits and junction boxes (Figure 4). To avoid encapsulating the conduits and junction boxes in spray foam insulation (SPF), the localized stud cavity is to be filled with mineral wool insulation. A vapor impermeable air barrier is to be used on the sheathing in this location. See details 1 and 2 on sheet SK-3C, issued on July 9, 2026. - The clips connecting the studs to the structural steel framing differ from those observed at the west elevation (Figure 5). The new gypsum wallboard extensions should be notched as necessary to accommodate the clips. Fire barrier sealant is to be applied at the full perimeter of the wallboard extensions. - The rough opening for the storefront window at the north elevation appeared to be constructed similarly to the rough openings at the storefront windows at the west elevation. At the jamb, the magnesium oxide sheathing of the ArmorWall panel was observed to return into the rough opening (Figure 6). A black material, potentially ArmorSeal, was present on the back side of the sheathing. Further investigation/testing would need to be performed to determine the extent and makeup of the material. Due to the presence of ArmorWall sheathing and potential ArmorSeal at the rough opening jambs, the decision was made by the project team, including the Board of Trustees, to remove one window to further observe the rough opening conditions. The punched window unit on the north elevation was chosen to be the one removed for further exploration due to its smaller size resulting in easier removal. - The east jamb of the punched window at the north elevation abuts the CMU stair core, while the west jamb abuts the typical wall assembly. The jamb condition at the CMU core varies slightly from what is shown in the original design drawings. Refer to Item No. 2 below. - Based on the initially exposed conditions at the punched window at the north elevation, it was not possible to confirm whether the ArmorWall	 Figure 2. View of completed demolition at north elevation.  Figure 3. View of completed demolition at north elevation.  Figure 4. Conduit and junction boxes within stud cavity at north elevation.

sheathing panel returned into the rough opening at the jambs, as it did at the windows on the west elevation (Figure 7 and Figure 8). If this window was to be removed for further exploration, we wanted to be sure the existing conditions were representative of typical conditions on the building. This uncertainty was subsequently discussed during the July 1, 2026, OAC meeting, at which point Ward was able to immediately remove a portion of the existing ArmorWall panel adjacent to the jamb and confirmed the presence of Armorwall Sheathing in the jamb rough opening (Figure 9). Based on this finding, it was decided that window removal would proceed as originally planned to allow for further evaluation of the window jamb conditions.

- The entire CMU wall at the stair core does not extend to the underside of the roof deck, as was assumed based upon the original design drawings. Instead, a steel beam bears on the west end of the CMU wall (Figure 10). Modification to the proposed detailing in this area will be required to maintain a continuous air barrier. Refer to Item No. 2 below.

Required Action: Window at punched opening to be removed to allow for observation of existing conditions. WJE to develop detail at location where beam bears on CMU. See Item No. 2 below.



Figure 5. Clips attaching studs to structural steel framing at north elevation. Wallboard extensions will need to be notched around the clips.



Figure 6. ArmorWall panel return at the jamb of the storefront window rough opening at the north elevation, similar to the jamb conditions at the west elevation. Note the black material on the backside of the ArmorWall sheathing (arrow).



Figure 7. Punched window jamb at Wall Type A. Based on initially exposed conditions, it is not clear if there is an ArmorWall sheathing return at the jamb.



Figure 8. Punched window jamb at CMU backup. Based on initially exposed conditions, it is not clear if there is an ArmorWall sheathing return at the jamb.



Figure 9. Punched window jamb with additional ArmorWall removed. At this location, there is an ArmorWall sheathing return at the jamb. Note the black material on the backside of the sheathing (arrow). Photo courtesy of Ward.



Figure 10. Beam bearing on CMU wall at north elevation. Note that the CMU is not continuous to the underside of the roof deck.

2. **Review of Existing Window Jamb Condition at CMU**

The existing condition at the window jamb adjacent to the CMU wall at the stair core varied from that shown in the original drawings. Rather than additional studs and wood blocking behind the exterior wall studs, horizontal hat channels were observed to span between the CMU wall and the exterior studs, with interior gypsum wallboard installed on the hat channels (Figure 11). The interior wallboard extends upward to the underside of the steel beam, also stopping below the underside of the roof deck (Figure 12). An electrical conduit was observed exiting the interior near the top of the wallboard, running along the exterior face of the wallboard, and terminating at a junction box near the bottom of the wall.

WJE's design drawings assumed, based on the original design drawings, that there was a stud cavity behind the exterior wall studs that would be filled with spray foam insulation, with a self-adhered flashing membrane installed on the face of the studs to create a continuous air barrier. However, due to the geometry of the hat channels and conduit, a self-adhered flashing membrane cannot be properly installed. Further detailing is therefore required to integrate the air barrier in this location.

Additionally, the corner of the CMU is not at a 90-degree angle to the interior gypsum wallboard. As a result, alternating courses of the CMU corner blocks are slightly rotated (Figure 13).

WJE developed a revised detail that consists of boxing out the conduit and junction box at the jamb, filling the boxed-out area with mineral wool

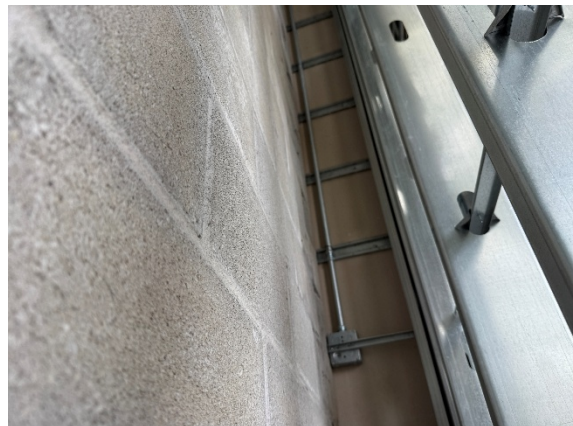


Figure 11. Overall view of interior wallboard and hat channels spanning between the CMU wall and exterior studs at the window jamb.



Figure 12. Top of interior wallboard at punched window jamb. Note the conduit at the top of the wallboard (arrow).

insulation, and installing SPF on the CMU and new gypsum board as an air barrier in lieu of the Henry Air-Bloc 16MR and self-adhered membrane. Refer to details on sheets SK-3A and SK-3B, issued on July 9, 2026.

Required Action: Ward to review proposed modified detailing (see sheets SK-3A and SK-3B) at the CMU area and provide updated pricing.



Figure 13. Rotated CMU at corner (orange box).

3. **West Elevation Sheathing**

The Type X exterior gypsum sheathing was installed on the west elevation and fastened to the studs at approximately 6 inches on center vertically (Figure 14 and Figure 15). At the time of the site visit, the uppermost sheathing panels had been temporarily removed to allow for installation of the bent plate. See Item No. 4 below.

Required Action: None. For informational purposes.

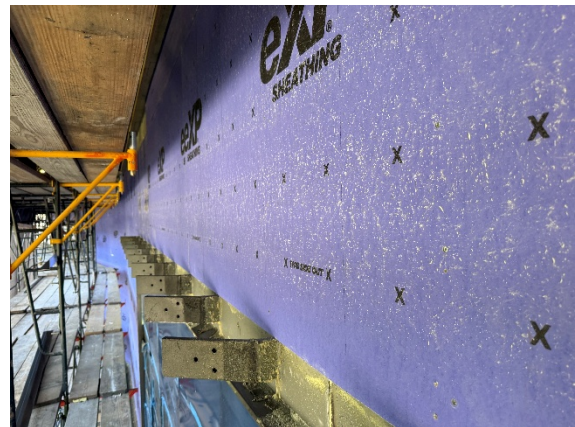


Figure 14. View of Type X sheathing installed at west elevation.



Figure 15. View of Type X sheathing installed at west elevation.

4. **Bent Plate Installation at West Parapet**

At the west elevation, a new bent plate was being installed at the time of the site visit to support the new parapet blocking (Figure 16). Prior to installation, holes were predrilled in the bent plate, which was then fastened to the head track and wall studs. The uppermost sheathing panel was temporarily removed to facilitate installation of the bent plate.

Required Action: Complete installation of bent plate at west elevation. Reinstall sheathing following completion of bent plate installation.



Figure 16. Bent plate installation at west parapet. Note that the sheathing was temporarily removed to allow for bent plate installation.

SITE VISIT REPORT No. 4 | July 6, 2026

The Linda Sokol Francis Brookfield Library
Partial Reclad

REPORT DATE	July 15, 2026	WJE PROJECT NO.	2025.2217.0
REPORTED BY	Heidi Mase	WJE PROJECT MGR.	Heidi Mase
OWNER/ CLIENT	The Brookfield Library (TBL)	CONTRACTOR/ PROJECT NO.	Ward Contracting & Building Restoration, Inc. (Ward)
WORK IN PROGRESS	Window removal and gypsum wallboard extension installation at north elevation	WEATHER	+/-71°F, Sunny
PRESENT AT SITE	Pat Lynch (Ward) Martin Ward (Ward) Dan Eallonardo (TBL) Ward/Subcontractor Crews Heidi Mase (WJE)	DISTRIBUTION	Kim Coughran (TBL) Dan Eallonardo (TBL) Martin Ward (Ward) Rich Koziol (WJE) Isabelle Hanley (WJE) Heidi Mase (WJE)

On July 6, 2026, Heidi Mase of WJE performed a site visit to The Brookfield Library (TBL) in Brookfield, Illinois. The purpose of this visit was to observe the removal of the punched window at the north elevation. See Figure 1 for a plan showing the approximate location of work taking place during our visit. Specific items observed and/or discussed on site include the following and are further described in the table below.

- Observation of window removal.
- Review of window jamb condition at CMU.
- Review gypsum wall board extension installation.
- Review of window head detail at the sunshade locations.

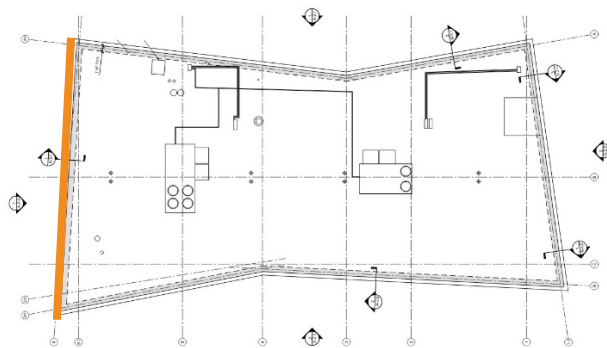


Figure 1. Roof Plan showing area of work (indicated in orange) in progress during site visit. North is to the left.

This report is intended to provide our Client with useful and timely information regarding the quality, nature, and extent of the Work in progress at representative areas that were readily visible and reasonably accessible at the time of our visit. The information is intended to supplement rather than replace or otherwise alter the contractual responsibilities of the design and construction team members. This report does not represent an exhaustive evaluation of the Work. All included conceptual field sketches and/or written recommendations shall be reviewed and approved by the Designer-of-Record prior to incorporation into the project. Any modifications to the construction documents that are based—in whole or in part—on the information provided in this document shall be the sole responsibility of the Designer-of-Record. The means and methods employed in the execution of the Work remain the sole responsibility of the construction team.

Item No.	Description	Reference Photo(s)
1.	<u>Window Removal at North Elevation</u> The punched window at the east end of the north elevation was removed to allow for further observation at the rough opening (Figure 2). A sample of the ArmorWall sheathing was removed from the jamb to perform laboratory testing. Observations and subsequent laboratory testing results are described below. Note that this same information was provided to Library representatives on July 14, 2026 via email. A marked up photograph describing the findings is attached at the end of this report. The magnesium oxide sheathing portion of the existing ArmorWall panels returns into the rough openings at the jambs. After the selected window was removed, a thin black material was observed on the face of the ArmorWall sheathing beneath the self-adhered WR Meadows AirShield (Figure 3). Because ArmorSeal (black in color) associated with the ArmorWall wall panels is believed to have contributed to plasticizer migration and dripping that led to the recladding project, a sheathing sample was removed for further review and additional analysis (Figure 4). Black sealant was also observed on the back of the sample, along its edge and on the surface of the W.R. Meadows AirShield. FTIR testing of all four black-material locations confirmed that each matched the makeup of ArmorSeal. Portions of the AirShield adhesive and membrane surface were also tested for evidence of plasticizer migration. The AirShield on the face of the ArmorWall sheathing showed no evidence of migration; however, the AirShield at the sheathing edge did show evidence of migration, with a spectrum similar to previously analyzed drips. The surface of the AirShield membrane did not exhibit any evidence of plasticizer migration. Additionally, the chemical composition of the membrane surface was most closely matched to polyethylene, which is considered to have good resistance to most oily substances, such as the plasticizer. Based on these observations and lab test results, the project team agreed that the windows may remain in place if conditions observed elsewhere are consistent with those at the removed window. The team also	 Figure 2. Removal of window from rough opening.  Figure 3. View of rough opening jamb with section of self-adhered flashing removed. ArmorSeal visible on surface of ArmorWall sheathing (arrow).  Figure 4. Location of sample removal at jamb for laboratory testing (arrow).

agreed that, where present, thinly applied ArmorSeal on the face of the ArmorWall sheathing and on the outer surface of the AirShield membrane is acceptable, while any generously applied ArmorSeal at panel edges — where plasticizer migration was observed — can be removed from the exterior if required.

We understand this is the agreed upon approach moving forward. If variable conditions are encountered, the project team will evaluate them on a case-by-case basis.

Required Action: WJE to update window details based upon observations made at exposed rough opening.

2. Review of CMU and Window Jamb Condition

Following our last site visit, WJE developed preliminary details to modify the exterior wall detailing at the CMU. Ward and WJE reviewed these preliminary details in the field. Based upon the site observations and discussions, WJE issued revised details (sheets SK-3A and SK-3B) on July 9, 2026 (attached at end of this report). The revised detailing generally includes the following:

- Box out conduit and junction box at end of CMU wall and fill boxed-out cavity with mineral wool insulation. Notch new gypsum wallboard around existing steel beam near top of wall (Figure 5). The gypsum wallboard should extend to underside of roof deck/edge angle to provide backing for installation of the spray foam insulation (SPF). Wallboard to bear on exposed concrete floor slab near base of wall (Figure 6).
- Install type X fiberglass mat gypsum wallboard over exposed insulation at backside of interior face of parapet (similar to wallboard extensions at Wall Type A). Seal perimeter with fire barrier sealant.
- Install mineral wool insulation between new gypsum wallboard and existing roof insulation.
- Fill all voids in CMU, particularly between CMU and steel beam.
- Install continuous SPF on CMU, steel beam, and new gypsum wallboard.



Figure 5. Gypsum board to be notched and fit tightly to steel beam. Voids in between beam and CMU to be filled prior to SPF installation (arrow).



Figure 6. Gypsum wallboard to bear on concrete floor slab near base of wall (arrow).

Required Action:

Ward to review revised detailing (see sheets SK-3A and SK-3B) and provide updated pricing.

3. Gypsum Wallboard Extension Installation

The Type X gypsum wallboard extensions were being installed at the north elevation at the time of our site visit. Gaps were observed between the new and existing wallboard at a few locations, as well as around existing steel members (Figure 7). All gaps are to be sealed prior to installation of the SPF.

It was observed that the portions of the screws that extend past the insulation for the perimeter fastening of the roof system were bent downward rather than cut flush with the insulation so they would not interfere with the wallboard installation (Figure 8). The excess threads should be cut off to prevent possible damage to the roof system rather than bending them.

Fire barrier sealant had not yet been installed at the perimeters of the wallboard extensions.

Required Action: Fill all gaps/voids in wallboard prior to installation of SPF. Cut off excess threads of roofing screws that interfere with wallboard installation rather than bending and embedding within the insulation at the inside face of the parapet. Seal perimeters of wallboard extensions with fire barrier sealant.



Figure 7. New wallboard extensions. All gaps/voids to be sealed prior to installation of SPF (arrow).



Figure 8. Roof fastener bent downward.

4. Window Head Detail at Sunshades

The existing conditions at the window head where sunshade knife plates are present differ slightly from the assumptions made based upon the original design drawings.

Required Action: WJE to update window head detail where sunshade knife plates are present.



Figure 9. Window head condition at sunshades.

ARMORSEAL ON OUTER
SURFACE OF AIRSHIELD
MEMBRANE

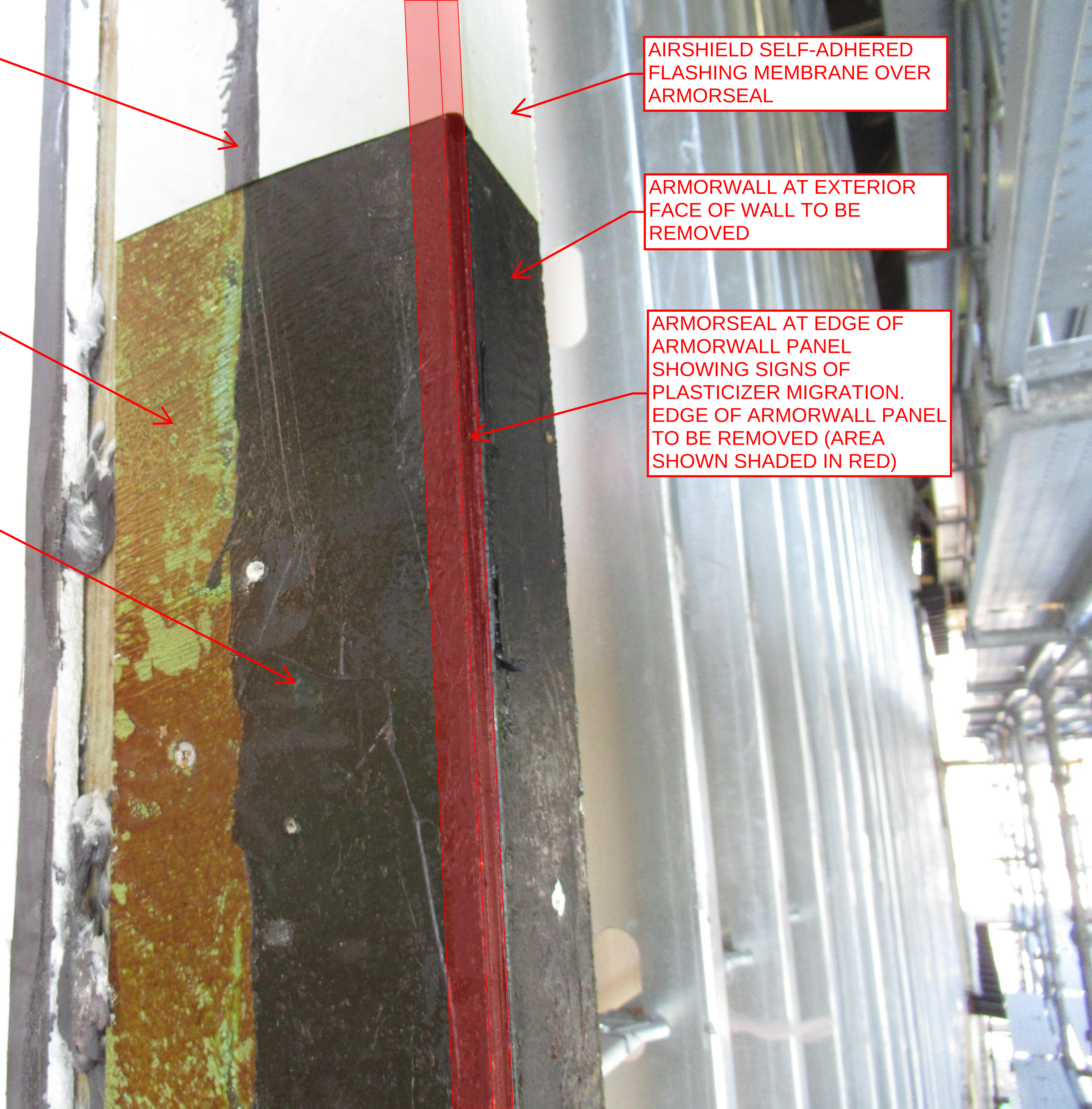
AIRSHIELD SELF-ADHERED
FLASHING MEMBRANE OVER
ARMORSEAL

ARMORWALL AT EXTERIOR
FACE OF WALL TO BE
REMOVED

ARMORWALL SHEATHING
PANEL AT WINDOW JAMB
ROUGH OPENING (TO REMAIN)

ARMORSEAL AT EDGE OF
ARMORWALL PANEL
SHOWING SIGNS OF
PLASTICIZER MIGRATION.
EDGE OF ARMORWALL PANEL
TO BE REMOVED (AREA
SHOWN SHADED IN RED)

THINLY APPLIED ARMORSEAL
RETURNS INTO WINDOW JAMB
ROUGH OPENING (BLACK
MATERIAL). NO INDICATION OF
PLASTICIZER MIGRATION
BASED UPON TESTED
SAMPLE.



Project
The Linda Sokol Francis
Brookfield Library

3541 Park Avenue
Brookfield, Illinois 60513

Client

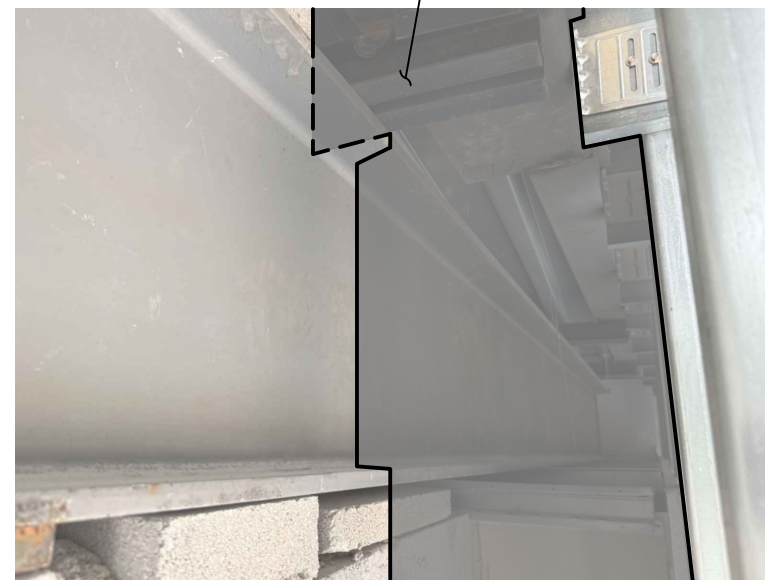
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Project No.	2025.2217.0	
Date	07/09/2026	
Drawn	ICH	
Checked	HLM/JJW	
Scale	As Shown	

CMU Stair Core
Transition

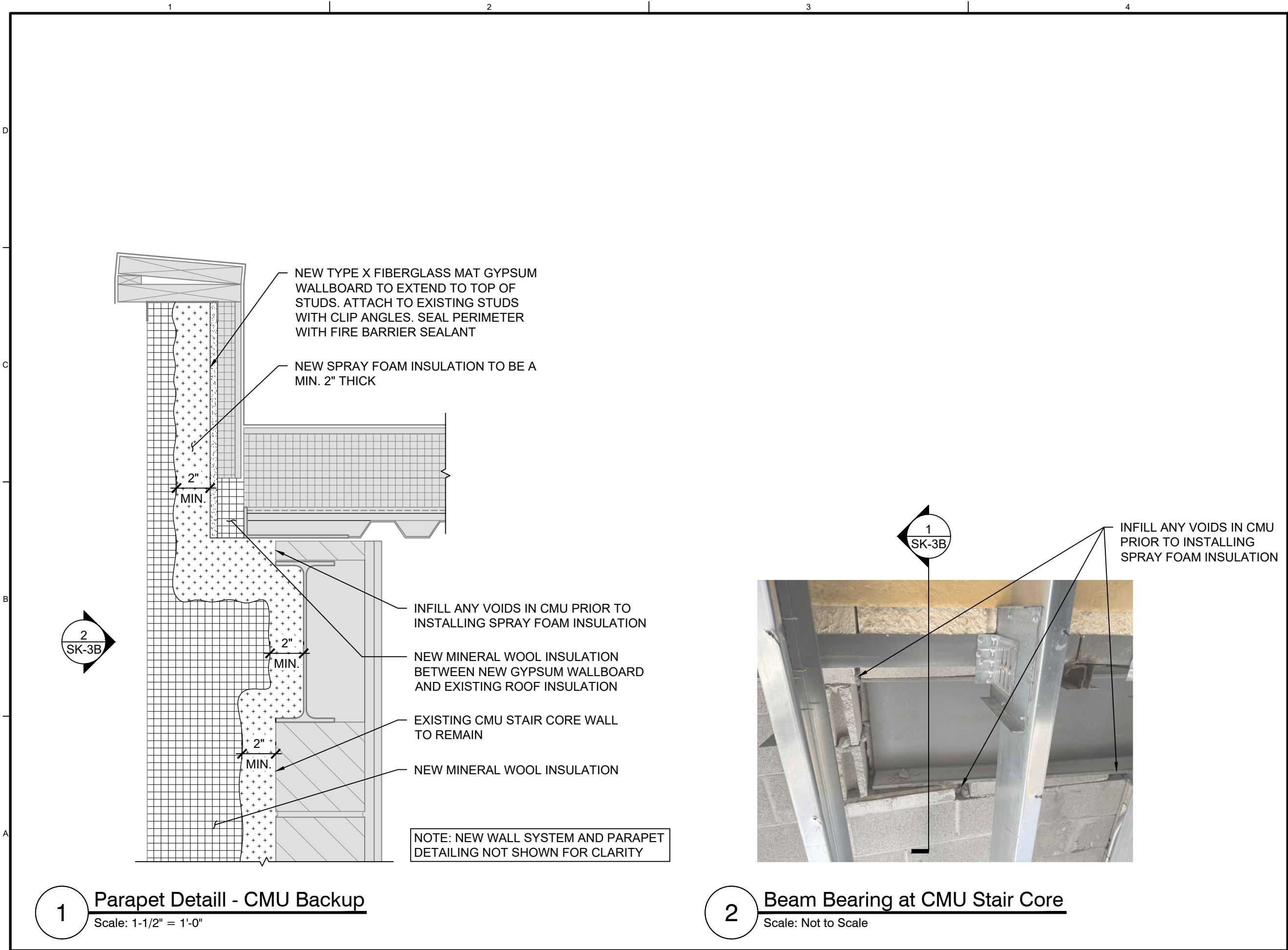
Sheet Title

Sheet No. _____

SK-3A



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WJE ENGINEERS
ARCHITECTS
MATERIALS SCIENTISTS

Wiss, Janney, Elstner Associates, Inc.
330 Pfingsten Road
Northbrook, Illinois 60062
847.272.7400 tel | 847.480.9534 fax
www.wje.com

Headquarters & Laboratories: Northbrook, Illinois
Atlanta | Austin | Boston | Chicago | Cleveland | Dallas | Denver | Detroit
Honolulu | Houston | Los Angeles | Minneapolis | New Haven | New York
Princeton | San Francisco | Seattle | Washington, D.C.

Seal

Consultant

Project
**The Linda Sokol Francis
Brookfield Library**

3541 Park Avenue
Brookfield, Illinois 60513

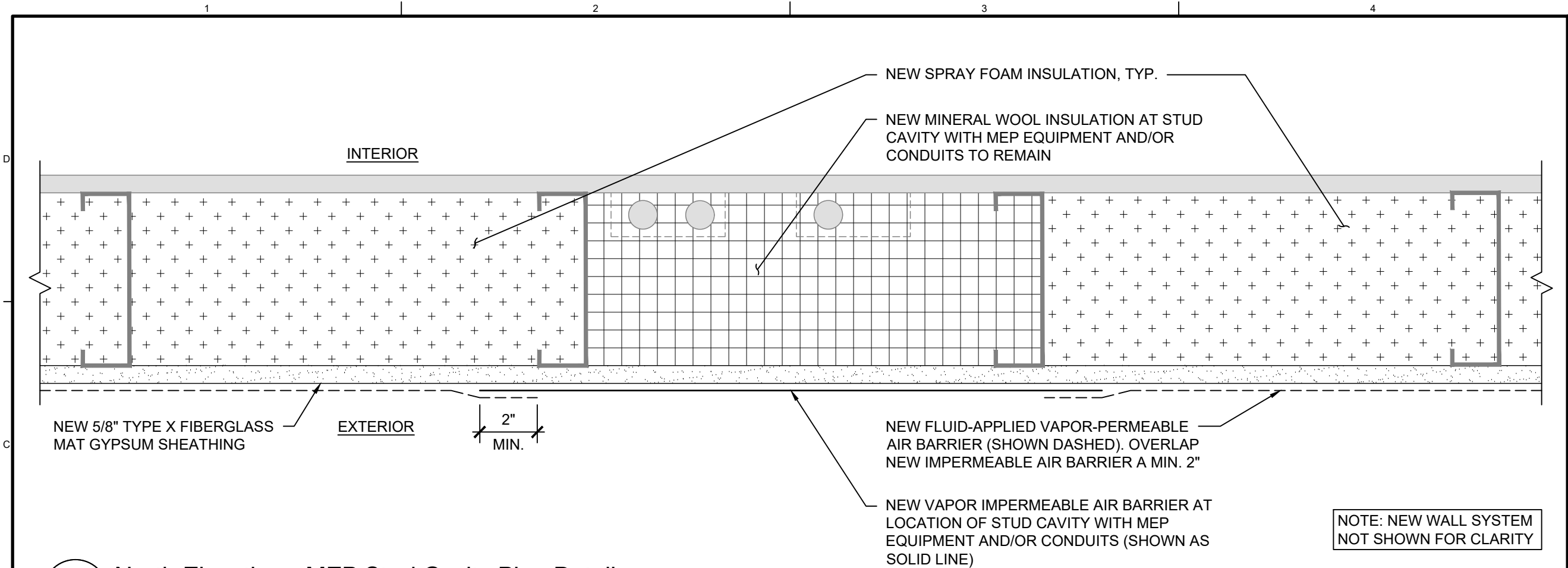
Client

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Date	07/09/2026	
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Checked	HLM/JJW	
Scale	As Shown	

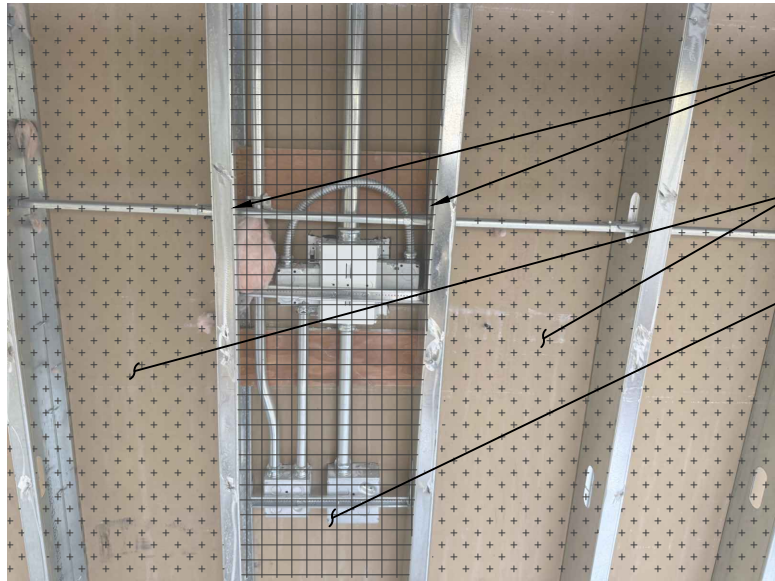
**Parapet at CMU Stair
Core Transition**
Sheet Title

SK-3B
Sheet No.

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1 North Elevation - MEP Stud Cavity Plan Detail
Scale: 3" = 1'-0"

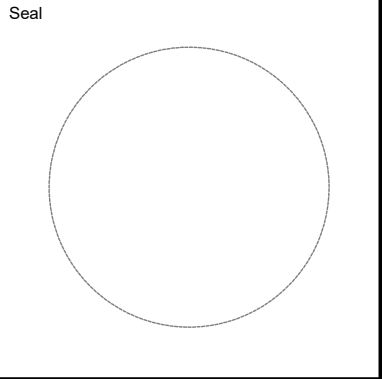


2 North Elevation - MEP Stud Cavity Photo Detail
Scale: Not to Scale

WJE ENGINEERS
ARCHITECTS
MATERIALS SCIENTISTS

Wiss, Janney, Elstner Associates, Inc.
330 Pfingsten Road
Northbrook, Illinois 60062
847.272.7400 tel | 847.480.9534 fax
www.wje.com

Headquarters & Laboratories: Northbrook, Illinois
Atlanta | Austin | Boston | Chicago | Cleveland | Dallas | Denver | Detroit
Honolulu | Houston | Los Angeles | Minneapolis | New Haven | New York
Princeton | San Francisco | Seattle | Washington, D.C.



Consultant

Project
**The Linda Sokol Francis
Brookfield Library**

3541 Park Avenue
Brookfield, Illinois 60513

Client

Mark	Date	Description
Project No.	2025.2217.0	
Date	07/09/2026	
Drawn	ICH	
Checked	HLM/JJW	
Scale	As Shown	

**MEP at North Elevation
Stud Cavity**
Sheet Title

Sheet No. **SK-3C**



Date: July 20, 2026

Project Number: 2025.2217.0

Project Name: Brookfield Library Partial Reclad

Authorization Number: 01

AUTHORIZATION TO SPEND ALLOWANCE

Owner: The Linda Sokol Francis Brookfield Library
3541 Park Avenue
Brookfield, IL 60513

Contractor: Ward Contracting & Building Restoration, Inc.
5117 Dansher Road
Countryside, IL 60525

Project Allowances Contingency Allowance: \$80,000.00

Total: \$80,000.00

SUMMARY OF WORK TO BE AUTHORIZED:

Type of Work:

Cost:

Window Detail Revision	\$ 23,952.00
	\$
	\$
	\$
Total	\$ 23,952.00

Supporting Documentation Attached: Ward PCO #2

The original allowance amount was: \$80,000.00

Net change by previous expenditures authorized: \$0

Available allowance prior to this request: \$80,000.00

Total amount of allowance to be approved in this request: \$23,952.00

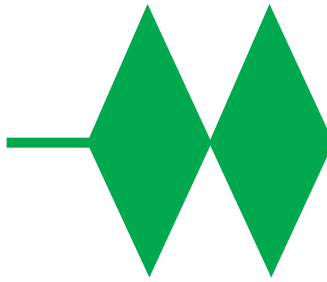
New available allowance following this authorization: \$56,048.00

This summary does not reflect any change to the Total Contract Amount or Contract Time.

Owner: _____
Signature: _____
Name: _____
Date: _____

Contractor: _____
Signature: _____
Name: _____
Date: _____

Architect: Wiss, Janney, Elstner Associates Inc.
Signature: Heidi A. Mase
Name: Heidi Mase
Date: 7/20/26



WARD CONTRACTING & BUILDING RESTORATION, INC.

5117 DANSHER ROAD
COUNTRYSIDE, IL 60525
PHONE 708-579-3434
FAX 708-579-1445

Linda Sokol Francis Brookfield Library
Façade Repairs
PCO #2

TO: Linda Sokol Francis Brookfield Library Board

FROM: Ward Contracting and Building Restoration

RE: Window Detail Revision

DESCRIPTION OF REQUESTED CHANGE ORDER:

The existing woods details differed from the original plans. Pricing is for revised sill, jamb and head detail at all windows within the work scope. Details are based on drawings from WJE dated 6/17/26. Major changes include

- Cutting of existing sheet metal and cover board material to be flush with Z-girt (jamb and head only) – 48 hrs at \$153.00
- Installation of new wood blocking. – 48 hrs at \$153.00
- Installation of Stainless-Steel angle to tie into existing AVB. – 20 hrs at \$153.00
- Fluid applied air bloc all weather STPE membrane applied over SS angle.

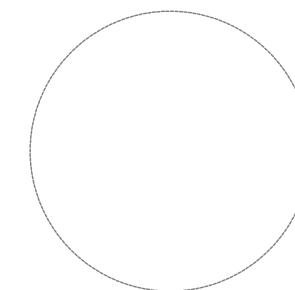
Looks like cutting of the sheathing was already accounted for. Only difference is that the location of the cut may vary depending on the presence of ArmorSeal at the edge of the sheathing.

Cut existing metal/cover board	\$7,344.00
Install new 2x blocking material	\$7,344.00
Install of Stainless Steel angle	\$3,060.00
Stainless Steel Material 660lf @ \$3.65	~~\$2,490.00~~ 2,409.00
Wood Material – 660 lf @ \$1.50	\$990.00
Butyl – 40 sausages @ \$15.50/ea	\$620.00
AVB Contractor – No Charge	\$0.00
Ward Fee (OH/Fee)	\$2,185.00

660*3.65 = 2,409.00

Total (Add) ~~**\$24,033.00**~~ 23,952.00

Seal



Consultant

Project

The Linda Sokol Francis
Brookfield Library

3541 Park Avenue
Brookfield, Illinois 60513

Client

**PRELIMINARY
FOR REVIEW**

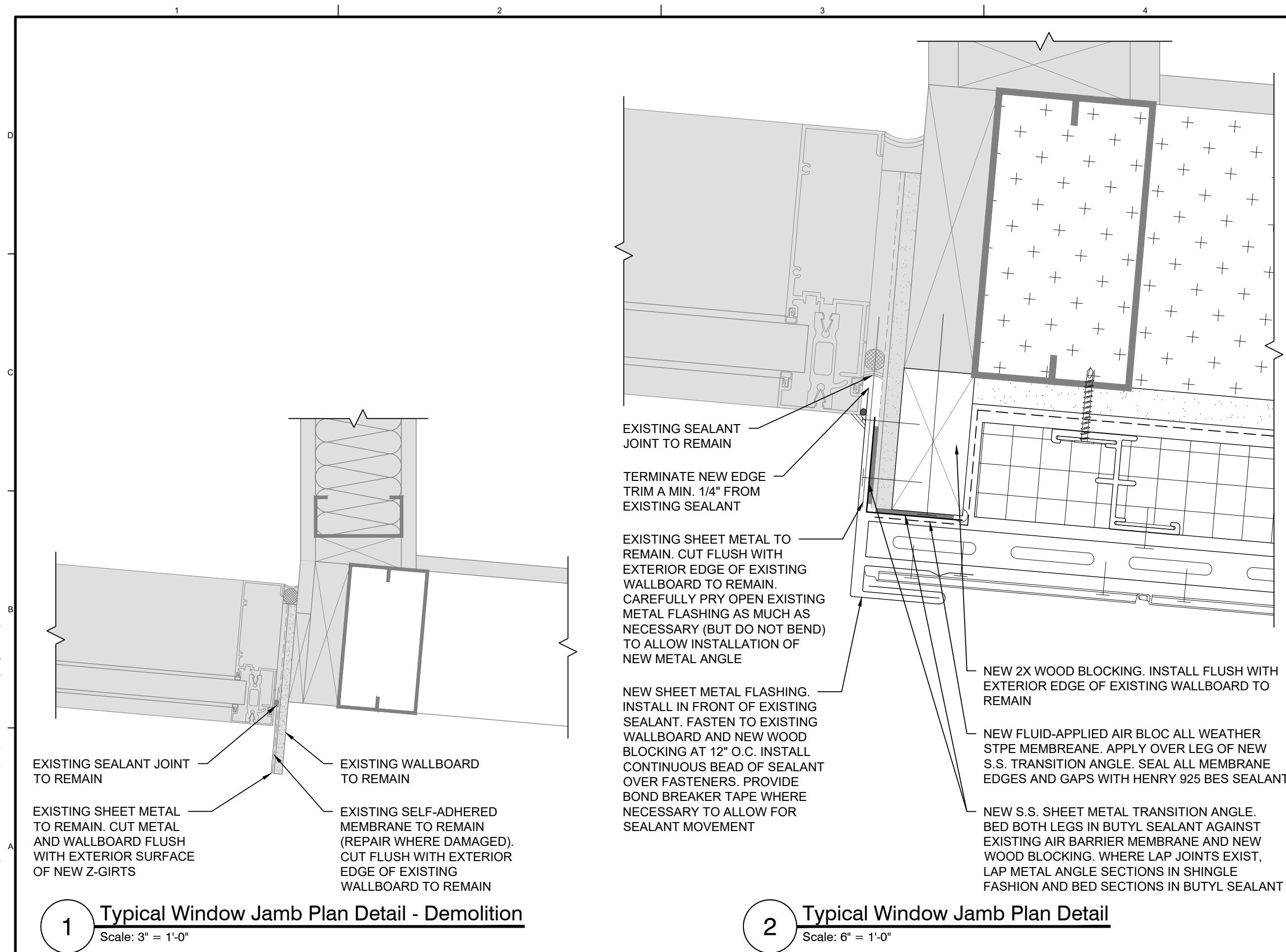
Mark	Date	Description
Project No.	2025.2217.0	
Date	06/17/2026	
Drawn	ICH	
Checked	HLM/JJW	
Scale	As Shown	

Revised Window Jamb Detail

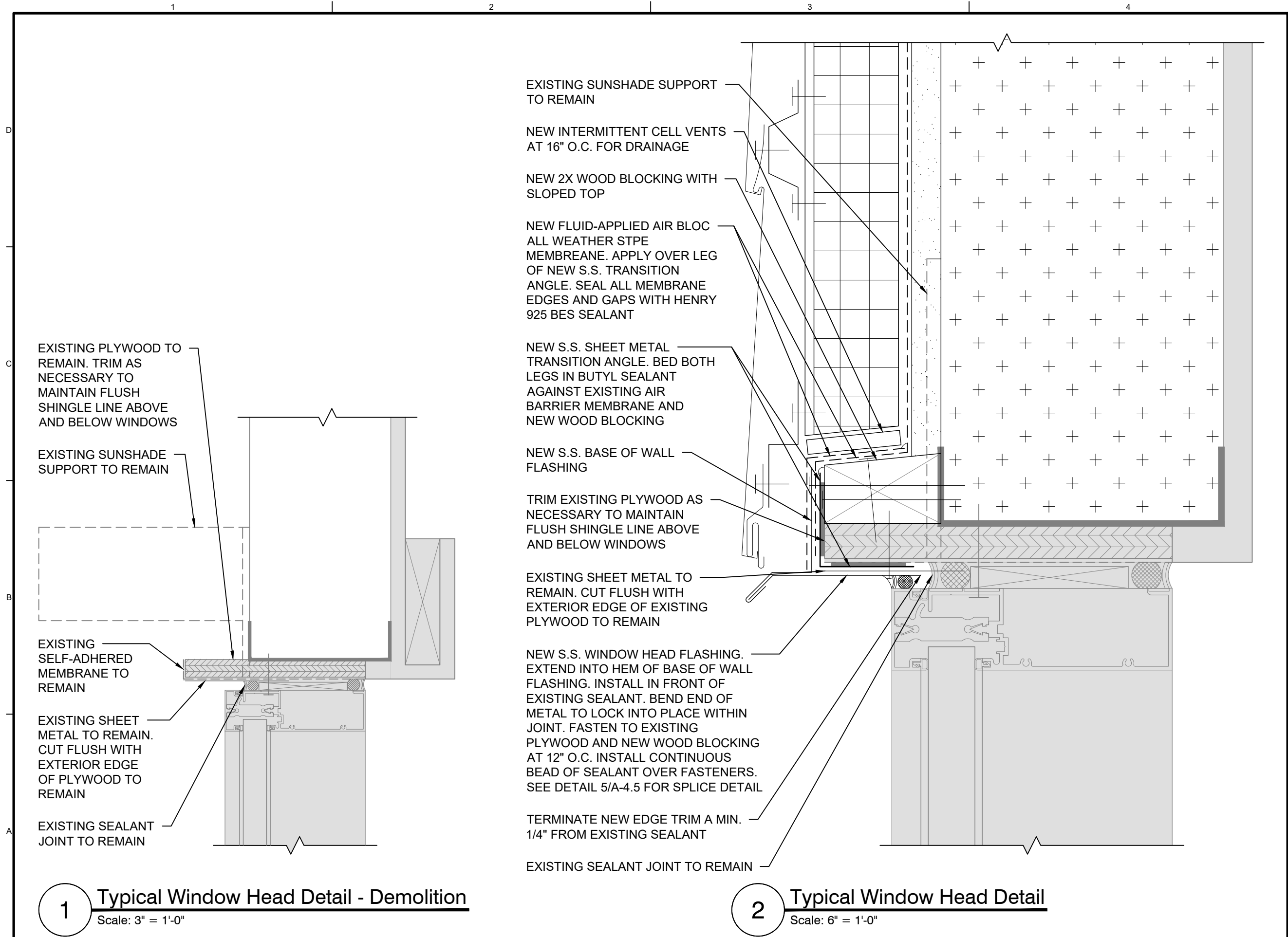
Sheet Title

SK-2A

Sheet No.



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Seal

Consultant

Project
**The Linda Sokol Francis
Brookfield Library**

3541 Park Avenue
Brookfield, Illinois 60513

Client

**PRELIMINARY
FOR REVIEW**

Mark	Date	Description
Project No.	2025.2217.0	
Date	06/17/2026	
Drawn	ICH	
Checked	HLM/JJW	
Scale	As Shown	

Revised Window Head
Detail

Sheet Title

Sheet No. **SK-2B**

Project
The Linda Sokol Francis
Brookfield Library

3541 Park Avenue
Brookfield, Illinois 60513

Client

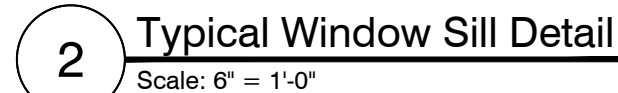
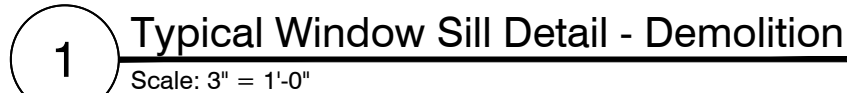
**PRELIMINARY
FOR REVIEW**

Mark	Date	Description
Project No.	2025.2217.0	
Date	06/17/2026	
Drawn	ICH	
Checked	HLM/JJW	
Scale	As Shown	

Revised Window Sill Detail

Sheet Title

Sheet No. **SK-2C**



- c Discussion: Director Evaluation Tool
- d Action: Monthly Bills



LINDA SOKOL FRANCIS
BROOKFIELD LIBRARY
INFORM • INSPIRE • INNOVATE

WARRANT - July 22, 2026

Payroll 7/3/26		\$ 42,489.54	Actual
Payroll 7/17/26		\$ 41,861.40	Actual
Payroll 7/31/26		\$ 40,000.00	Estimate
Unpaid bills (List below)		\$ 202,370.18	
TOTAL DISBURSEMENTS		\$ 326,721.12	

**Payroll figures include all payroll liabilities/expenses (Federal & State tax payments, etc.)*

July 22, 2026 - LIST OF BILLS

Payee/Vendor	Check Number	Expense Account	Date	Amount Paid
Absolute Fire Protection Inc.	20089	Bldg Repair	7.22.26	1,345.00
AFLAC	20090	AFLAC	7.22.26	34.08
Altarama Information Systems	20091	Ref Chatter	7.22.26	1,643.56
AMAZON	20092	Materials	7.22.26	2,168.96
AtoZ Databases	20093	Database	7.22.26	1,425.00
B & B Networks	20094	Phone	7.22.26	181.29
B. Allan Graphics	20095	Newsletter	7.22.26	2,400.00
Beary Landscape Management	20096	Landscaping	7.22.26	520.71
Book Page	20097	Materials	7.22.26	438.00
Case Lots, Inc.	20098	Bldg Supplies	7.22.26	183.60
Center Point Large Print	20099	Materials	7.22.26	49.14
Barry Cloyd	20100	Presenter	7.22.26	400.00
Comcast	20101	Internet	7.22.26	930.00
EBSCO Information Services	20102	Void	7.22.26	0.00
EnvisionWare, Inc.	20103	Equipment	7.22.26	12,818.56
Gale/CENGAGE Learning	20104	Materials	7.22.26	52.80
Leslie Goddard	20105	Presenter	7.22.26	400.00
Independent Construction Services	20106	Owners Rep	7.22.26	2,175.00
Ingram Library Services	20107	Materials	7.22.26	3,012.12
Kanopy, Inc.	20108	Database	7.22.26	147.05

Payee/Vendor	Check Number	Expense Account	Date	Amount Paid
Konica Minolta Premier Finance	20109	Copiers	7.22.26	684.57
LaGrange Park Ace Hardward	20110	Bldg Supplies	7.22.26	67.95
Library Ideas	20111	Materials	7.22.26	599.12
LIMRiCC - PHIP	20112	PHIP	7.22.26	18,604.84
LIMRiCC - UCGA	20113	UCGA	7.22.26	208.31
Midwest Tape	20114	Database/Materials	7.22.26	3,251.78
Marianne Mohrhusen	20115	Presenter	7.22.26	150.00
Newswell / Growing Community Media	20116	Newspaper	7.22.26	195.00
Alan Ortiz	20117	Reimbursement	7.22.26	7.50
Priority Print	20118	Materials (CG)	7.22.26	112.75
Quill.com	20119	Office Suuply	7.22.26	35.85
Smithreen Pest Mgmt	20120	Bug Guy	7.22.26	100.00
Jordyn Spangler	20121	Reimbursement	7.22.26	27.00
SWAN	20122	Qtrly	7.22.26	8,134.75
Talewise LLC	20123	Presenter	7.22.26	550.00
Thunder Moon Studio Inc.	20124	Presenter	7.22.26	50.00
Ian Tiele	20125	Presenter	7.22.26	110.00
Today's Business Solutions, Inc.	20126	2nd Qtr Fax	7.22.26	194.04
Traveler Casualty & Surety Co.	20127	Insurance	7.22.26	229.00
Unique Management Services, Inc.	20128	Collections	7.22.26	78.80
Visa	20129	Credit Card	7.22.26	3,278.05
Ward Contracting & Building Restoratio	20130	Bldg Project	7.22.26	111,096.00
Creative IT	20131	Computers & IT	7.22.26	4,725.00
Wiss, Janney, Elstner Associates, Inc	20132	Bldg Project	7.22.26	19,525.00
Rebecca Schreiber	20133	Reimbursement	7.22.26	30.00
Total				\$ 202,370.18

e Discussion: Bylaws of the Library Board of Trustees

Bylaws of the Brookfield Public Library

Village of Brookfield, Cook County, Illinois

Ratified: 12/19/2001

Last amended: 5/24/2006, 5/26/2010, 8/24/11, 2/27/13, 7/24/19

These rules are supplementary to the provisions of the statutes of the State of Illinois as they relate to the procedures of Boards of Library Trustees, including but not limited to 75 ILCS 5/1 *et seq.*

Article I. Purpose

Section 1.01 Establishment

The Brookfield Free Public Library is established by Chapter 23 of the Code of Ordinances of the Village of Brookfield.

Section 1.02 Governance

The Board of Library Trustees shall be responsible for the provision of library services in the Village of Brookfield and shall author, implement and publish governing policies.

Article II. Meetings

Section 2.01 Regular Meetings

The regular meeting of the Board of Library Trustees of the Brookfield Free Public Library shall be on the fourth Wednesday of each month. The meeting shall be at the library at 7:00 o'clock p.m. The meetings shall be open to the public and noticed in advance. At the beginning of each fiscal year the Board shall, by resolution, specify regular meeting dates and times. The secretary of the Board shall then post the schedule of meetings in the library-and on the library's website. All notices shall have the dates, times and places of such meetings.

Section 2.02 Special Meetings

Special meetings shall be held at any time when called by the president or secretary or by any three trustees of the Board, provided that notice with the agenda of the special meeting is given at least 48 hours in advance, except in the case of a bona fide emergency, to the Board members and to any news medium which has filed an annual request for notice under the Open Meetings Act (5 ILCS 120 *et seq.*); no business except that stated in the notice and agenda shall be transacted. Notice and agenda shall be posted 48 hours in advance on the front door of the library except in the case of a bona fide emergency.

Section 2.03 Annual Meeting

An annual meeting shall be held at the beginning of the library's fiscal year for the purpose of hearing the annual reports of the Library Director. The report should include a summary of the year's work with detailed account of the receipts and expenditures and other information according to statute (75 ILCS 5/4-10). A copy of this report shall be forwarded to the Illinois State Library in accordance with the law. A copy should also be on file in the library.

Bylaws of the Brookfield Public Library (continued)

Section 2.04 Quorum

A quorum for the transaction of business at any Board of Trustees meeting shall consist of four Board members.

Section 2.05 Absences

Trustees having scheduled vacation time or who will miss a Board Meeting due to unavoidable scheduling conflicts should advise the Board President or the Library Director as soon as possible.

Trustees who miss four consecutive meetings without prior notification will be asked to resign from the Board.

Section 2.06 Vacancies

Vacancies in the office of Library Trustee shall be declared by the Board and filled by the Board in accordance with applicable law.

Section 2.07 Telephone Conferencing

The use of telephone conferencing for meeting attendance and voting is permissible so long as the conduct of the meeting is in accordance with the Open Meetings Act and any Board members attending the meeting through telephone conferencing are not counted as part of a physical quorum.

Article III. Board of Library Trustees

Section 3.01 Responsibility

The Board of Library Trustees of the Brookfield Free Public Library is charged with the responsibility of the governance of the library. The Board will hire a skilled Library Director who will be responsible for the day-to-day operations of the library. The Board will meet at least once per month. These meetings will be open to the public and noticed in advance.

Section 3.02 Procedures for Meetings

Board of Trustees Meetings

The Library Director will distribute the agenda and/or information packet for the meetings to the Board five days prior to meetings. The Board President determines the agenda and Trustees wishing to have an item brought before the full group should contact him or her. The President reserves the right to determine items to be placed on the agenda and to decide the timing of when items will be placed. Trustees who have agenda suggestions should contact the Board President prior to the agenda being set.

Any Board member who is unable to attend a meeting will notify the library to indicate that he or she will be absent. Due to the fact that a quorum is required for each meeting, this notification should be placed as far in advance as possible.

Section 3.03 Compensation

Board members are not to be compensated pursuant to statute but will be reimbursed for necessary and related expenses as trustees. Board members are not exempt from late fees, fines, or other user fees. All Trustees shall file a statement of economic interest with the County Clerk, pursuant to the Illinois Governmental Ethics Act.

Section 3.04 Education

To be effective, Board members should attend all meetings, read materials presented for review, and attend Library System (or other library-related) workshops, seminars, or meetings. The Library Director will make the dates of these workshops known to the Board in a timely manner. It is the goal of the Board of Library Trustees to have each member attend a minimum of one Library System (or other library-related) workshop, seminar, or meeting during each calendar year, either in person or online. In their first year, new Trustees should make every effort to attend the orientation conducted by the Library Director and Board President as well as the workshops suggested to them by the President. Board members using their own vehicle will be reimbursed at the rate allowed by the Internal Revenue Service for travel to and from any Library System (or other library-related) workshop, seminar, or meeting.

Section 3.05 Officers and Elections

The officers of the Board shall be a president, a vice-president, a secretary, and a treasurer. Those officers shall be elected by a voice vote for 2-year terms at the regular meeting in the month of May. In the event of a resignation from an office, an election to fill the unexpired term of that office will be conducted by a voice vote at the next regular meeting.

(a) President

The President shall preside at all Board meetings and perform all other such duties as may be assigned by the Board. The outgoing President and President-Elect shall jointly nominate all officers for the upcoming term. The President shall be the *only* spokesperson for the Board of Library Trustees in all advisory, media-related, or disciplinary action directed to the staff.

(b) Vice-President

The Vice-President, in the absence of the President, shall assume all duties of the President.

(c) Secretary

The Secretary or his/her designee shall keep the minutes of all Board meetings, record attendance, and record a roll call on all votes (except when a ballot vote is taken). The Secretary shall perform all other such clerical duties as may be assigned by the Board.

(d) Treasurer

The Treasurer is authorized by the Board to sign the warrants of bills to be paid and shall supervise the drawing up of checks. The Treasurer shall keep all financial records of the Board. The normal depository of all financial records shall be the library. The Treasurer shall have charge of the library funds and income and report at each meeting the state of the funds. In the absence of the Treasurer or when he or she is unable to serve, the President or Vice-President may perform the duties of the Treasurer. The Treasurer shall be bonded in the amount to be approved by the Board and according to the requirement of statute. The Treasurer is authorized to pay salaries and insurance bills as they come due.

Section 3.06 *Signing of Checks*

(a) Authorization

Any two of the officers shall sign checks on the authorization of the Board.

(b) Special Authorization for Payroll Checks

Any two officers of the Board of Trustees or an officer and the Library Director shall be authorized to sign payroll checks of the Library Staff. Administrative Library staff members (Library Director and Administrative Assistant) shall be authorized to affix the signature stamp of any of the officers of the Library Board of Trustees on paychecks when such approval is received either by email or telephone.

Section 3.07 *Library Trustee Roles and Ethics*

(a) Scope

The Library Board embraces all statutes enacted by the State of Illinois regulating the conduct of officials appointed to governing boards. In addition, the Library Board adopts and incorporates into the Library's policy those ethics statements recommended by the American Library Association; the Association of Library Trustees, Advocates, Friends, and Foundations (ALTAFF); and the Illinois Library Association to the extent permitted by law.

(b) Trustee / Director Roles

The relationship between the Director and the Board of Trustees should be a symbiotic partnership of mutual understanding and cordial cooperation with clearly defined areas of responsibilities.

The Library Board serves as the public's voice in the library, setting the policies that govern the library's operation and growth. The Director, on the other hand, serves the Board as its administrator and professional consultant. The Director should not attempt to set new library policy without board approval and the Board should not attempt to administer the day-to-day operation of the library.

The Library Board's relationship with staff members should be one of cordial and friendly interest, free from personal intervention between staff member and supervisor. The Library Board governs the library through its actions as a whole and not through individual instruction.

(c) Trustee Ethics

PROVISIONS (copied directly from the sources)

- A. Official Statement from the Association of Library Trustees, Advocates, Friends and Foundations (Approved by the ALTAFF Board, January 2012)

Public library trustees are accountable for the resources of the library as well as to see that the library provides the best possible service to its community. Every trustee makes a personal commitment to contribute the time and energy to faithfully carry out his/her duties and responsibilities effectively and with absolute truth, honor and integrity.

Bylaws of the Brookfield Public Library (continued)

1. Trustees shall respect the opinions of their colleagues and not be critical or disrespectful when they disagree or oppose a viewpoint different than their own.
2. Trustees shall comply with all the laws, rules and regulations that apply to them and to their library.
3. Trustees, in fulfilling their responsibilities, shall not be swayed by partisan interests, public pressure or fear of criticism.
4. Trustees shall not engage in discrimination of any kind and shall uphold library patrons' rights to privacy in the use of library resources.
5. Trustees must distinguish clearly in their actions and statements between their personal philosophies and attitudes and those of the library, acknowledging and supporting the formal position of the Board even if they disagree.
6. Trustees must respect the confidential nature of library business and not disclose such information to anyone. Trustees must also be aware of and in compliance with Freedom of Information laws
7. Trustees must avoid situations in which personal interests might be served or financial benefits gained as a result of their position or access to privileged library information, for either themselves or others.
8. A trustee shall immediately disqualify him/herself whenever the appearance of or a conflict of interest exists.
9. Trustees shall not use their position to gain unwarranted privileges or advantages for themselves or others from the library or from those who do business with the library.
10. Trustees shall not interfere with the management responsibilities of the director or the supervision of library staff.
11. Trustees shall support the efforts of librarians in resisting censorship of library materials by groups or individuals.

Article IV. Committee of the Whole Meetings

In addition to the regular monthly meeting, Trustees may meet as needed as a Committee of the Whole to discuss Library business. Committee of the Whole meetings are subject to the Open Meetings Act.

Article V. Parliamentary Procedure

Robert's Rules of Order, Newly Revised shall govern the parliamentary procedure of the Board, unless otherwise specified in the Bylaws.

Article VI. New Trustees

The Library Director and a current trustee appointed by the President shall meet with new trustees to examine the property and review services and shall present to new trustees a packet that includes the Library Policy and other procedural material, a list of trustees, minutes and financial reports for the previous 12 months, and other pertinent information.

Article VII. Duties of the Library Director

The Library Director shall administer the policies adopted by this Board. Among duties and responsibilities of the Director shall be that of hiring personnel, directing, supervising and disciplining of all staff members, monthly and annual reports as required by the Board, and recommending such policy and procedure as will promote the efficiency and service of the library.

Article VIII. Amendments

Amendments to these Bylaws, the Library Policy, or any other policy or procedural document may be proposed at any regular meeting of the Board and will become effective if and as adopted by a majority of those members present providing they represent a quorum.

Article IX. Administrative Records

Section 9.01 General Records

Administrative records of the library shall be kept in the library and shall be available to the general public upon request. These shall include the monthly and annual reports of the library, all financial reports, minutes of the public Board meetings and actions and other such items as the Board or Library Director shall file there.

Section 9.02 Personnel Records

Staff personnel records are confidential and shall be kept in a secure place; and only the Library Director or any person authorized by the Library Director shall have access to these records.

Section 9.03 Confidential Records of the Board

Executive session tapes and written minutes, the Board's copy of the Director's personnel records, and any confidential materials will be kept in a locked box inside the Administrative Assistant's office. The keys shall be kept by the President and Secretary of the Board. In the event the President or Secretary are not available the Vice President will be responsible. No staff will be responsible for the box or materials inside. Any Trustees wishing to review any of the stored tapes or written materials will request the key from the Board President or Secretary and will make arrangements to read or listen to these items in the library. If for physical reasons a Trustee is unable to do this in the library, that Trustee will make a request to the Board President or Secretary for a copy, which may then be taken to their home. Trustees are responsible for returning the key directly to the Library Board officer who provided it to them, and also for returning any copies of materials that were taken home.

Article XII. E-mail Communications

E-mail shall not be used to discuss or transmit messages discussing Library business between and among a majority of a quorum of Library Trustees. (Note: A quorum of the Library Board is 4 Trustees. A majority of a quorum is 3 Trustees.)

Given the ease with which e-mail can be forwarded, copied or misdirected, either intentionally or inadvertently, e-mail should be used only with caution. When communicating via e-mail, the use of "reply all" responses, "forward" or "cc" of a response must not be used thereby avoiding communication which could constitute a gathering of a majority of a quorum.

Bylaws of the Brookfield Public Library (continued)

There are limited instances in which e-mail may be used for routine non-substantive communications between Trustees and Library staff. Examples include:

- Requests for available dates and times for meetings ("reply all" is appropriate here)
- Meeting reminders
- Sending agenda materials in advance of a meeting
- Sending other documents for personal review or editing
- Dissemination of information

E-mail constitutes a public record which must be maintained in accordance with the Local Records Act.

9. **Final Public Forum**

Visitors who wish to address the Board at this time are asked to introduce themselves. This item on the agenda will take no more than 15 minutes. The President of the Board will divide this 15-minute segment by the number of persons who have requested to speak to the Board to determine the amount of time allotted to each person. The President will then call on those people one at a time to stand and address the Board for no more than the allotted time.

10. **Announcements**

11. **Adjournment**