

Agenda
North Riverside Public Library District
Board of Trustees
North Riverside Library is inviting you to a scheduled Zoom meeting.

Regular Meeting, August 17, 2020
6:00 PM

1. **Open of Meeting**
 - A. Call to order
 - B. Determination of quorum
 - C. Recognition of visitors to the meeting
 - D. Approval of agenda
2. **Open Forum**

Audience Note: If you wish to speak to the Board, please read and complete the open forum sheet provided and give it to the Board Secretary.
3. **Financial reports**
 - A. Finance Committee Report (Allen Pineda, chairman)
 - B. Budget Amendment to fund new computer equipment (action)
4. **Committee Reports**
 - A. Building and Grounds (Ken Rouleau, chairman)
 1. HVAC (information)
 - B. Policy (Kathy Bonnar, chairman)
 1. Remote working policy (action)
5. **President**
6. **Director's Report**

Agenda
North Riverside Public Library Board of Trustees
Regular Meeting
August 17, 2020
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7. Other Action Items

- A. Minutes:
 - a. July 20, 2020 (action)
- B. IMRF IRS Code 125 as IMRF earnings Ordinance 08-01-2020 (action)
- C. Holiday Closure Addition – Election Day November 3, 2020 (action)
- D. B&A Ordinance (informational)
- E. IMRF Audit (informational)
- F. Memorandum: re-assessment of the Mall (informational)

8. Information items

- A. Committee Meetings
- B. Memorial Books & Donations Report
- C. Correspondence
- D. Board action log
- E. Trustee continuing education
- F. Grants & Advocacy
- G. RAILS & SWAN

9. **Closed session** (The Board of Trustees may decide, by a roll call vote, to convene in closed session if there are matters to discuss confidentially, in accordance with the Open Meetings Act)

10. Return to open session

11. **Possible action item** (pertaining to closed session discussion)

12. Adjournment

Note: Agenda items may be added that pertain to discussion or information.

No items may be added to the final agenda that require Board action.

Next regular Board Meeting is scheduled for September 21st, 2020 at 6:00 p.m.

Minutes
North Riverside Public Library District
Board of Trustees
North Riverside Library is inviting you to a scheduled Zoom meeting.

North Riverside Library is inviting you to a scheduled Zoom meeting.

Topic: NRPL Library Board Meeting
Time: Jul 20, 2020 05:30 PM Central Time (US and Canada)

Join Zoom Meeting
<https://us02web.zoom.us/j/82414079164?pwd=US9HM3Z1ZVoxdjY0Tm8wbGN2WWVaUT09>

Dial by your location
+1 312 626 6799 US (Chicago)
Meeting ID: 824 1407 9164
Password: 524125

Regular Meeting, July 20, 2020
6:00 PM

1. Open of Meeting

- A. Call to order by President Corgiat at 6:06pm.
- B. Determination of quorum: In attendance: President Annette Corgiat, Trustee Ken Rouleau, Secretary PJ Folz, Trustee Kathy Bonnar, arriving at 6:19pm Treasurer Allen Pineda. Absent: Vice President Greg Gordon and Trustee Brad Lanken.
- C. Recognition of visitors to the meeting: In attendance John Mathias and Director Natalie Starosta.
- D. Approval of agenda: Motion made by Trustee Rouleau to approve the agenda as presented and seconded by Secretary Folz. All aye.

2. Open Forum

No comment.

3. Financial reports

- A. Finance Committee Report (Allen Pineda, chairman)
Final report for the fiscal year will be finished by the accountant later this week. Nothing else to report at this time.

4. Committee Reports

- A. Building and Grounds (Ken Rouleau, chairman)
 - 1. HVAC replacement parts have been completed. Still working to schedule training. We will be looking into a quote for installation of a UV light to sterilize the HVAC system.
- B. Policy (Kathy Bonnar, chairman)
 - 1. Reopening Policy: Motion made by Trustee Rouleau to approve the Reopening Policy. Seconded by Trustee Bonnar. All aye

2. Remote Board Meeting Participation Policy: Motion made by Secretary Folz to approve the Remote Board Meeting Participation Policy. Seconded by Treasurer Pineda. All aye.

5. President

No report.

6. Director's Report

7. Other Action Items

A. Minutes:

- a. February 17, 2020, May 18, 2020, and June 15, 2020: Motion made by Trustee Rouleau to approve the three meetings. Seconded by Treasurer Pineda. All aye.
- B. 2020 Building and Maintenance Ordinance: Motion made by Trustee Rouleau to approve the Building and Maintenance Ordinance. Seconded by Secretary Folz. All aye.
- C. Trustee Vacancy/Appointment Ordinance: Motion made by Secretary Folz to approve the Trustee Vacancy/Appointment Ordinance. Seconded by Trustee Bonnar. All aye.
- D. Secretary Audit: Motion made by Trustee Rouleau to nominate Secretary Folz and Trustee Bonnar review the posted secretary minutes for the audit. Seconded by Trustee Bonnar. All aye.

8. Information items

- A. Committee Meetings: none
- B. Memorial Books & Donations Report: Several donations have been received, report next month.
- C. Correspondence: none
- D. Board action log: no change
- E. Trustee continuing education: none
- F. Grants & Advocacy: none
- G. RAILS & SWAN: none

9. Closed session

None

10. Return to open session

N/A

11. Possible action item (pertaining to closed session discussion)

12. Adjournment

Motion made by Trustee Rouleau to adjourn the meeting at 6:47pm. Seconded by Secretary Folz. All aye.

Management Report

North Riverside Public Library District
For the period ended August 31, 2020



Prepared on
September 22, 2020

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Profit and Loss

July - August, 2020

	Total
INCOME	
6903-01 Fines & Fees	3,839.28
6904-01 Donations	2,586.72
6905-01 Grants	1,500.00
Interest	
6906-01 Interest Earned	60.21
Total Interest	60.21
Property Taxes	
6901-01 Property Tax	336,882.65
6901-04 Tax Revenue-Audit Fund	2,646.43
6901-05 Tax Revenue-Liability Ins	1,606.56
6901-06 Tax Revenue-Unemploy Ins	567.06
6901-07 Tax Revenue-Bldg Fund	17,203.03
6901-08 Tax Revenue-SS	12,949.70
6901-12 Property Tax - IMRF Fund	4,726.15
Total Property Taxes	376,581.58
Total Income	384,567.79
GROSS PROFIT	
EXPENSES	
8360-01 Grants	550.00
Advertising & Marketing	
8385-01 Memorials & Tributes	64.27
8410-01 Printing	1,972.07
Total Advertising & Marketing	2,036.34
Benefits	
7600-05 Health Insurance	2,354.65
7650-09 IMRF Pension	2,682.53
7670-01 Taxes-Fica Expense	5,667.20
Total Benefits	10,704.38
Building Expense	
8306-07 Building Supplies	171.04
8308-07 Service Contracts	12,771.02
Total Building Expense	12,942.06
Computers/Technology	
8171-01 Tech Service	1,633.00
8175-01 MLS Computer Fund	5,433.75
Total Computers/Technology	7,066.75
Insurance	
7660-06 Unemployment Insurance	-1,218.84
Total Insurance	-1,218.84
Legal & Professional Services	
8400-01 Accounting	3,175.00

	Total
8402-01 Legal Fees	900.00
8430-01 Payroll Expenses	812.08
Total Legal & Professional Services	4,887.08
Library Materials	
8090-01 Books on CD - Adult	244.58
8104-01 Adult Fiction	573.54
8105-01 Adult Non-Fiction	1,084.68
8106-01 Children Fiction / Non-Fiction	431.09
8107-01 Young Adult Fiction/Non-Fiction	298.61
8108-01 eBooks	573.45
8115-01 Adult Large Print	24.69
8120-01 Newspapers	866.36
8130-01 Databases	1,315.93
8163-01 YA DVDs	22.49
Total Library Materials	5,435.42
Office Supplies & Software	
8202-01 Office Supplies	891.48
Total Office Supplies & Software	891.48
Programs & Strategic Initiatives	
8155-01 Adult Programs	680.00
Total Programs & Strategic Initiatives	680.00
Salaries	
7504-01 Library Clerks	27,236.37
7507-01 Library Pages	3,171.38
7508-01 Administrators	42,203.68
7509-01 Salaries - Grant	1,950.00
Total Salaries	74,561.43
Travel & Training	
8355-01 Memberships	585.00
Total Travel & Training	585.00
Utilities	
8301-07 Telephone	1,642.65
8302-07 Electricity	1,607.15
8303-07 Natural Gas	478.37
Total Utilities	3,728.17
Total Expenses	122,849.27
NET OPERATING INCOME	261,718.52
OTHER EXPENSES	
Other Miscellaneous Expense	
8395-01 Miscellaneous Expense	10,923.93
Total Other Miscellaneous Expense	10,923.93
Total Other Expenses	10,923.93
NET OTHER INCOME	-10,923.93
NET INCOME	\$250,794.59

Balance Sheet

As of August 31, 2020

	Total
ASSETS	
Current Assets	
Bank Accounts	
1500-01 First American MM (5015)	188,166.35
1500-04 Cash-Audit Fund	18,524.32
1500-05 Cash-Liability Insurance Fund	74,395.68
1500-06 Cash-Unemployment Ins Fund	4,137.31
1500-07 Cash-Building Fund	264,013.95
1500-08 Cash-Social Security Fund	47,063.90
1500-09 Cash-Pension Fund	17,709.21
1500-10 Cash-Debt Service Fund	0.00
1500-11 Equipment Fund	0.00
1500-12 Cash - IMRF Fund	15,029.29
1500-13 Capital Projects	30,000.00
Total 1500-01 First American MM (5015)	659,040.01
1501-01 First American Checking (5001)	58,593.28
1505-07 Chase Bank	7,765.76
1509-07 Cash - IPTIP IL Funds	94,315.47
1512-02 Kadlec Annuity #71797	56,672.96
1515-01 BMO Harris	0.00
Total Bank Accounts	876,387.48
Accounts Receivable	
2000-01 RE Taxes Receivable-Corp	436,360.40
2000-04 Taxes Receivable-Audit	3,427.90
2000-05 Taxes Receivable-Insurance	2,080.96
2000-06 Taxes Receivable-Liab Insur	734.51
2000-07 Taxes Recievable-Bldg Fund	22,282.88
2000-08 Taxes Receivable-SS Fund	16,773.57
2000-09 Taxes Receivable-Pension Fund	6,121.74
Total Accounts Receivable	487,781.96
Other Current Assets	
1500-01 Kadlec Annuity	232,007.33
1500-02 Kadlect Annuity #19563	110,302.36
1500-03 Kadlec Annuity #37743	408,774.87
2200-01 Due to/from Special Accounts	0.00
2400-01 Prepaid Expenses	6,274.86
2400-05 Prepaid Expenses 05	5,163.40
Total Other Current Assets	762,522.82
Total Current Assets	2,126,692.26
TOTAL ASSETS	\$2,126,692.26

LIABILITIES AND EQUITY

Liabilities

	Total
Current Liabilities	
Accounts Payable	
4100-01 Accounts Payable	7,475.17
4100-05 Accounts Payable Liability Fund	0.00
4100-06 Accounts Payable Unemployment Fund	0.00
4100-07 Accounts Payable Building Fund	7,013.61
4100-09 Accounts Payable Pension Fund	2,667.52
Total Accounts Payable	17,156.30
Other Current Liabilities	
4002-01 IMRF - Employee Contribution	1,199.20
4003-01 Child Support	122.59
4200-01 Accrued Wages	11,802.51
4220-01 Federal Withholding	0.00
4230-01 ICMA Retirement	-1,100.00
4240-01 State Withholding	0.00
4250-01 FICA Withholding	0.00
4265-01 Cafeteria Plan	0.00
4300-01 Deferred Tax Rev - Corp FD	436,359.58
4300-04 Deferred Tax Rev - Audit Fund	3,427.90
4300-05 Deferred Tax Rev Liability Fund	2,080.96
4300-06 Deferred Tax Rev Unemployment	734.51
4300-07 Deferred Tax Rev Building Fund	22,282.88
4300-08 Deferred Tax Rev SS	16,773.57
4300-09 Deferred Tax Rev Pension	6,121.74
Total Other Current Liabilities	499,805.44
Total Current Liabilities	516,961.74
Long-Term Liabilities	
8701-02 Debt Certificate Principle	0.00
Total Long-Term Liabilities	0.00
Total Liabilities	516,961.74
Equity	
3200-00 Retained Earnings	-169,034.12
5600-01 General Fund Balance	1,384,361.05
5600-02 Debt Service Fund Balance	0.00
5600-03 Capital Projects Fund Balance	15,000.00
5600-04 Audit Fund	10,082.00
5600-05 Public Liability Fund Balance	69,141.00
5600-06 Unemployment Insurance Fund Balance	2,068.00
5600-07 Building Fund Balance	34,805.00
5600-08 Social Security Fund Balance	5,994.00
5600-09 Pension Fund Balance	6,519.00
Opening Balance Equity	0.00
Net Income	250,794.59
Total Equity	1,609,730.52

	Total
TOTAL LIABILITIES AND EQUITY	\$2,126,692.26



North Riverside Public Library District

Check Detail

August 2020

Date	Name	Memo/Description	Amount
08/10/2020	Nicor Gas	Nicor Gas Payment	192.62
08/11/2020	Midwest Tape	YA DVDs	22.49
08/11/2020	AT&T 1	INV IL 836314, 836432, 836591, 836729 Cust. 0701010033322	252.40
08/11/2020	Gail Galivan	Tai Chi Class August 3 2020	50.00
08/11/2020	Black Stone	Inv 1176178, 1176639	69.85
08/11/2020	Terminix	Invoice period 08/01/2020 - 08/31/2020	93.00
08/11/2020	Shaw Media	B&A ordinance	80.78
08/11/2020	Secure Document Solutions	regular Schedule Secure document destruction	65.00
08/11/2020	West Town Mechanical	Inv # S12092388	272.00
08/11/2020	Coverall North America	August Inv 1010662738	1,227.56
08/15/2020	Secretary of State	Mary's Notary Reneval	10.00
08/15/2020	Rex Newell	Antiques Appraisal	250.00
08/15/2020	Illinois Library Association	2020-2021 ILA INSTITUTIONAL MEMBERSHIP RENEVAL	225.00
08/15/2020	Baker & Taylor	Adult Fiction, Children Fiction/Non Fiction, YA Fiction/Non Fiction, Adult Fiction	919.53
08/15/2020	INGRAM LIBRARY SERVICES	Adult Non Fiction & Memorials and Tributes	1,114.40
08/15/2020	TBS	Cost per fax program 3rd Qtr. Oct-Dec	85.76
08/15/2020	LIMRICC	August Billing - Four members	253.00
08/15/2020	Quality Backflow Testing, Inc	AUGUST 2020 TEST	480.00
08/15/2020	ICMA	W.O JUNE - AUGUST	4,142.94
08/15/2020	Roscoe	Mats INV 1655687	70.89
08/15/2020	LEAF	2 TOSHIBAS	87.50
08/15/2020	The Wall Street Journal	Newspaper 1 year renewal 2020	539.88
08/15/2020	Technology Management Rev Fund	billing T2222065	133.00
08/15/2020	Dynegy Energy Services	Inv 147121720061 current charges prior months dues	1,607.15
08/15/2020	Lauterbach & Amen, LLP	June Services, Year End Workpapers, July Services	3,175.00
08/15/2020	Comcast	July and August Services	469.70
08/15/2020	Home Depot Credit Services	Covid Supplies	20.00
08/15/2020	SWAN	Reciprocal borrowing	58.00

08/17/2020	Quill Corporation	Inv 8891722 from 2018	14.99
08/17/2020	Interactive Sciences, Inc	Wowbrary sponsorship from July 26 2020 through July 25 2021	500.00
08/17/2020	Illinois Office of the State Fire Marshal	Inspection Bioles	200.00
08/17/2020	OverDrive, Inc	Books	185.47
08/18/2020	West Town Mechanical	Invoice period June/July 2020	544.00
08/18/2020	Versatile Computer Services	Tech Services inv. 15669, 15869	1,500.00
08/18/2020	MISC	Autopay Chase Credit Card	3,210.59
08/27/2020	Cathy Kolessar	Grants	250.00
08/27/2020	Grasso Graphics	Advertising & Marketing	1,972.07
8/27/2020	LIMRiCC	Health Insurance	2,581.65
8/31/2020	IMRF	IMRF - August	3,881.73
08/31/2020	Paychex - Human Resource Services	August Payroll	406.04
Total			\$ 31,213.99

North Riverside Public Library District
Budget vs Actual
August 2020

17%

REVENUE

Actual

Budget

% of Budget

6904-01	Donations	\$ 2,586.72	\$ 8,000	32%
6901-14	Estimated Loss Due to Property Assessment Appeals-Future Years	\$ -	\$ (15,000)	0%
6903-01	Fees and fines	\$ 3,839.28	\$ 12,000	32%
6905-01	Grants	\$ 1,500.00	\$ 50,000	3%
6906-01	Interest	\$ 60.21	\$ 1,000	6%
6901-01	Property tax	\$ 376,581.58	\$ 1,072,000	35%
6915-15	Loan Proceeds	\$ -	\$ -	0%
6920-01	Unrealized Income Annuities	\$ -	\$ 20,000	0%
6909-01	Memorial Books/Lost & Paid Materials	\$ -	\$ -	0%
	Billable Expense Income	\$ -	\$ -	0%
	Total	\$ 384,568	\$ 1,148,000	33%

OPERATING EXPENSES

Actual

Budget

% of Budget

SALARIES

7504-01	library clerks	\$ 27,236	\$ 196,375	14%
7507-01	library pages	\$ 3,171	\$ 25,168	13%
7508-01	administrators	\$ 42,204	\$ 279,810	15%
7509-01	Salaries - Grant	\$ 1,950	\$ -	0%
	Total	\$ 74,561	\$ 506,620	15%

BENEFITS

7600-05	health insurance	\$ 2,355	\$ 31,000	8%
7614-06	workers compensation	\$ -	\$ 2,500	0%
7650-09	pension fund	\$ 2,683	\$ 31,796	8%
7660-06	unemployment insurance	\$ (1,219)	\$ 800	-152%
7670-08	social security/mcare	\$ 5,667	\$ 38,354	15%
	Total	\$ 9,486	\$ 104,450	9%

TRAINING

7700-01	educational training trustees	\$ -	\$ 500	0%
7800-01	educational training staff	\$ -	\$ 4,750	0%
	Total	\$ -	\$ 5,250	0%

OPERATING EXPENSES

Actual

Budget

17%
% of Budget**MATERIALS**

8090-01	books on CD-adult	\$	245		0%
8091-01	books on CD-children	\$	-		0%
8096-01	compact disks-music-adult	\$	-		0%
8097-01	compact disks-music-children	\$	-		0%
8103-01	foreign language books	\$	-		0%
8104-01	adult fiction	\$	574		0%
8105-01	adult nonfiction	\$	1,085		0%
8106-01	children's fiction/nonfiction	\$	431		0%
8107-01	YA Fiction/nonfiction	\$	299		0%
8108-01	eBooks	\$	573		0%
8115-01	adult large print	\$	25		0%
8120-01	newspapers	\$	866		0%
8130-01	internet databases	\$	1,316		0%
8140-01	adult periodicals	\$	-		0%
8141-01	Children's Periodicals	\$	-		0%
8160-01	adult DVDs-feature movies	\$	-		0%
8161-01	Adult Games	\$	-		0%
8162-01	children's DVDs-movies	\$	-		0%
8163-01	ya DVDs	\$	22		0%
8164-01	foreign language DVDs	\$	-		0%
8166-01	children's games	\$	-		0%
	Total	\$	5,435	\$ -	0%

PROGRAMS

8150-01	children's programs	\$	-		0%
8152-01	children's summer reading program	\$	-		0%
8153-01	ya programs	\$	-		0%
8154-01	Makerspaces/library of things	\$	-		0%
8155-01	adult programs	\$	680		0%
8156-01	Technology programs	\$	-		0%
8157-01	senior programs	\$	-		0%
	Total	\$	680	\$ -	0%

STRATEGIC INITIATIVES

8158-01	Strategic Initiatives	\$	-	\$ 2,000	0%
	Total	\$	-	\$ 2,000	0%

OPERATING EXPENSES	Actual	Budget	17% % of Budget
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COMPUTERS

8171-01	information technology	\$ 1,633	\$ 15,000	11%
8172-01	new computer equipment	\$ -	\$ 10,000	0%
8175-01	mls computer fund	\$ 5,434	\$ 19,000	29%
8180-01	software	\$ -	\$ 1,500	0%
8190-01	website	\$ -	\$ 7,500	0%
8195-01	email	\$ -	\$ 300	0%
	Total	\$ 7,067	\$ 53,300	13%

OFFICE SUPPLIES

8202-01	Office Supplies	\$ 891	\$ 14,000	6%
	Total	\$ 891	\$ 14,000	6%

UTILITIES- OPERATING EXPENSE

8301-07	telephone	\$ 1,643	\$ 13,500	12%
8302-07	electricity	\$ 1,607	\$ 30,000	5%
8303-07	gas	\$ 478	\$ 7,000	7%
8304-07	water/garbage	\$ -	\$ 2,000	0%
	Total	\$ 3,728	\$ 52,500	7%

BUILDING EXPENSE

8306-07	building supplies and maintenance	\$ 171	\$ 12,000	1%
8308-07	service contracts	\$ 12,771	\$ 42,500	30%
8315-07	fees and permits	\$ -	\$ 1,750	0%
8320-07	Building and Grounds	\$ -	\$ -	0%
8330-01	casual labor	\$ -	\$ 3,500	0%
8335-07	building repairs	\$ -	\$ 32,000	0%
	Total	\$ 12,942	\$ 91,750	14%

TRAVEL

8341-01	Transportations	\$ -		0%
8342-01	lodging/meals/mileage	\$ -	\$ 2,000	0%
	Total	\$ -	\$ 2,000	0%

OPERATING EXPENSES

Actual

Budget

17%
% of Budget**OTHER EXPENSES**

8355-01	memberships	\$ 585	\$ 2,200	27%
8360-01	Grants	\$ 550	\$ 50,000	1%
8361-01	Donations	\$ -	\$ 8,000	0%
8365-01	library promotion	\$ -	\$ 6,000	0%
8370-01	postage	\$ -	\$ 2,500	0%
8375-01	Advertising	\$ -	\$ 4,500	0%
8385-01	memorials and tributes	\$ 64	\$ 500	13%
8432-01	mileage reimbursement	\$ -	\$ -	0%
8396-01	bank charges and fees	\$ -	\$ 150	0%
8399-01	ILL Loss/Damage	\$ -	\$ 250	0%
Total		\$ 1,199	\$ 74,100	2%

OUTSIDE SERVICES

8400-01	accounting	\$ 3,175	\$ 15,000	21%
8401-01	audit	\$ -	\$ 9,750	0%
8402-01	legal fees	\$ 900	\$ 6,000	15%
8404-01	Staff Recognition	\$ -	\$ 2,200	0%
8405-01	appraisal	\$ -	\$ 2,500	0%
8305-01	architech/buidling consultant	\$ -	\$ -	0%
8406-01	collection agency	\$ -	\$ 200	0%
8408-01	strategic plan	\$ -	\$ 500	0%
8410-01	printing	\$ 1,972	\$ 10,000	20%
8430-01	payroll expenses	\$ 812	\$ 4,500	18%
8435-01	background checks	\$ -	\$ 150	0%
Total		\$ 6,859	\$ 50,800	14%

INSURANCE

8460-05	liability insurance package	\$ -	\$ 17,000	0%
8470-05	directors/officers insurance	\$ -	\$ -	0%
Total		\$ -	\$ 17,000	0%

OTHER EXPENSES

8360-01	Petty Cash	\$ -	\$ -	0%
8395-01	Miscellaneous Expense	\$ 10,924	\$ -	0%
Total		\$ 10,924	\$ -	0%

OTHER EXPENSES

8600-01	Bond Interest	\$ -	\$ -	0%
8600-02	Bond Principal	\$ -	\$ -	0%
8601-02	Debt Certificate Interest	\$ -	\$ 18,559	0%
8701-02	Debt Certificate Principle	\$ -	\$ 39,100	0%
Total		\$ -	\$ 57,659	0%

TOTAL OPERATING EXPENSES

\$ 133,773

\$ 1,031,429

13%

NET INCOME

\$ 250,795

\$ 116,571



North Riverside Public Library District

BALANCE SHEET

As of August 31, 2020

	TOTAL
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North Riverside Public Library District

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Other Current Assets	
1500-01 Kadlec Annuity	232,007.33
1500-02 Kadlect Annuity #19563	110,302.36
1500-03 Kadlec Annuity #37743	408,774.87
2200-01 Due to/from Special Accounts	0.00
2400-01 Prepaid Expenses	6,274.86
2400-05 Prepaid Expenses 05	5,163.40
Total Other Current Assets	\$762,522.82
Total Current Assets	\$2,126,692.26
TOTAL ASSETS	\$2,126,692.26



North Riverside Public Library District

BALANCE SHEET

As of August 31, 2020

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
4100-01 Accounts Payable	7,475.17
4100-05 Accounts Payable Liability Fund	0.00
4100-06 Accounts Payable Unemployment Fund	0.00
4100-07 Accounts Payable Building Fund	7,013.61
4100-09 Accounts Payable Pension Fund	2,667.52
Total Accounts Payable	\$17,156.30
Other Current Liabilities	
4002-01 IMRF - Employee Contribution	1,199.20
4003-01 Child Support	122.59
4200-01 Accrued Wages	11,802.51
4220-01 Federal Withholding	0.00
4230-01 ICMA Retirement	-1,100.00
4240-01 State Withholding	0.00
4250-01 FICA Withholding	0.00
4265-01 Cafeteria Plan	0.00
4300-01 Deferred Tax Rev - Corp FD	436,359.58
4300-04 Deferred Tax Rev - Audit Fund	3,427.90
4300-05 Deferred Tax Rev Liability Fund	2,080.96
4300-06 Deferred Tax Rev Unemployment	734.51
4300-07 Deferred Tax Rev Building Fund	22,282.88
4300-08 Deferred Tax Rev SS	16,773.57
4300-09 Deferred Tax Rev Pension	6,121.74
Total Other Current Liabilities	\$499,805.44
Total Current Liabilities	\$516,961.74
Long-Term Liabilities	
8701-02 Debt Certificate Principle	0.00
Total Long-Term Liabilities	\$0.00
Total Liabilities	\$516,961.74
Equity	
3200-00 Retained Earnings	-169,034.12
5600-01 General Fund Balance	1,384,361.05
5600-02 Debt Service Fund Balance	0.00
5600-03 Capital Projects Fund Balance	15,000.00
5600-04 Audit Fund	10,082.00
5600-05 Public Liability Fund Balance	69,141.00



North Riverside Public Library District

BALANCE SHEET

As of August 31, 2020

	TOTAL
5600-06 Unemployment Insurance Fund Balance	2,068.00
5600-07 Building Fund Balance	34,805.00
5600-08 Social Security Fund Balance	5,994.00
5600-09 Pension Fund Balance	6,519.00
Opening Balance Equity	0.00
Net Income	250,794.59
Total Equity	\$1,609,730.52
TOTAL LIABILITIES AND EQUITY	\$2,126,692.26



**Internal Audit Department
Employer Audit Report
Of
#6208 North Riverside Public Library District
August 13, 2020**

FINDINGS AND RECOMMENDATIONS

#	Finding	Recommendation	Due Date
1	<p>We performed a reconciliation of gross 2019 wages (from your payroll reports) to the wages reported to IMRF for several randomly selected employees.</p> <p>As a result of this reconciliation, we noted that you are not exempting IRS Code Section 125 plans from IMRF wages even though IRS Code Section 125 plans are exempt from all taxes.</p> <p>The following individuals were noted:</p> <ul style="list-style-type: none"> • Elizabeth Boden • Michael Bradley • Britney Musial 	<p>In order to have IRS Code Section 125 deductions treated as IMRF wages, it will be necessary to pass Resolution 6.72 ("Suggested Resolution to Include Compensation Paid Under an IRS Code 125 Plan as IMRF Earnings") with an effective date of when the Employer started reporting this way.</p> <p>If the employer chooses to pass Resolution 6.72 retroactively, wage adjustments will be required for all affected IMRF members whose Section 125 deductions were not reported as wages.</p> <p>If the governing body chooses not to pass Resolution 6.72, wage adjustments will be required for all affected IMRF members for the past four years. However, best practice is to adjust out the erroneously reported compensation back to the point it was first included in IMRF earnings.</p> <p>Please use Employer Access to adjust the wages and contributions for each impacted wage period. When completing the adjustments online, please indicate the total amount that should have been reported as the correct amount and identify the audit finding number in the "reason" for the wage adjustment. If you receive an error online for a retiree or member that has taken a refund, please contact the Wage Reporting Unit at 800-728-7971 ext. 2342 for additional instructions.</p>	8/27/2020

North Riverside Public Library District
Work Provided Device Agreement

1

Assignee Name: _____

Job Title: _____ **Department:** _____

Device Description: _____ **Device Serial#:** _____

Date Assigned: _____ (See page 2 for a list of included accessories.)

I understand that I am being issued a device to enhance work productivity and mobility; it will be in my possession for use at and away from the Library.

I understand that I am responsible for the device and accessories issued to me and that I will care for the equipment in such a manner as to prevent loss or damage. I further understand that:

- The device should be transported in its case and stored carefully so it is not susceptible to damage.
- I may not make any personally identifying marks on the device.
- The device should not be left unattended in any unlocked area. Acceptable storage of the device includes locked desks, cabinets or other secured spaces not visible when the device is not in the user's possession.
- The device should not be left inside a vehicle where temperature extremes can permanently damage the unit and/or its components or could be visible resulting in theft.
- In the case of any damages or abuse of the device, or because of my failure to follow Library acceptable use policies, including this agreement, I understand I will be held responsible for payment of repairs or replacement.
- In the event of damage, loss or theft of the device, I am responsible to obtain an incident specific police report immediately. In the event of damage, loss or theft, I will immediately notify Library administration and the Computer Services Department for repair or replacement matters.
- The device and any other accessories/components will be returned to the Library immediately upon change in my device eligibility status, termination of my employment, or at any other time as specifically directed by the Library.
- Data corruption or configuration errors caused by the installation of unauthorized or illegal software may result in a loss of all data on the device due to the need for a complete system restore.

North Riverside Public Library District
Work Provided Device Agreement

2

- I am responsible for insuring that all work product is saved to the Library server.
- Use of this device is governed by the rules and conditions contained in the Computer and E-mail Use Policy found in the Algonquin Area Public Library Employee Handbook, Section 503.

I agree to the above terms and conditions as such, agree to fully cooperate with property loss reporting requirements and with property loss incident investigations.

My signature below indicates I have read and understand the above information.

Assignee Signature

Date

Supervisor/Manager (Authorizing) Signature

Date

Distribute agreement as follows: Original to be kept on file in the device assignee's personnel file; one copy to the assignee.

Accessories included:

☐ Carrying Case

☐ Power Pack

☐ Power Cord

☐ Sync Cable

☐ Keyboard

Other: _____

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300 SOUTH WACKER DRIVE, SUITE 3400 | CHICAGO, IL 60606
T: 312.986.0300 | F: 312.986.9192 | FRANCZEK.COM

Privileged & Confidential
Attorney-Client Communication

MEMORANDUM

TO: James Fitton, Director of Finance & Operations, Riverside School District 96
Dr. Kristin Smetana, Asst. Supt., Riverside-Brookfield Twp. High Sch. Dist. 208
Natalie Starosta, Director, North Riverside Public Library

FROM: Scott Metcalf and Ares Dalianis
Franczek P.C.

RE: 2020 Reassessment of the North Riverside Park Mall

DATE: July 30, 2020

You recently requested the following memorandum regarding the 2020 reassessment of the North Riverside Park Mall and the anticipated filing of an assessment appeal at the Cook County Board of Review by the Mall owner. The information below forms the basis of our recommendation that your three taxing agencies intervene in the Board of Review appeal in order to reach an agreed upon assessment with the Mall owner and possibly eliminate the refund exposure from some of the tax objection complaints pending in Cook County Circuit Court.

Background

As you know, 2020 is the triennial reassessment year for Cook County's south and west suburbs. This reassessment is the first reassessment by the new Cook County Assessor, Fritz Kaegi. It is also occurring as real estate values are being impacted by COVID-19. The Assessor has established a pattern of substantially increasing the assessments of commercial and industrial properties. And, although the Assessor is currently revising assessments downward to account for the impact of COVID-19, many of the assessments are still larger than what a taxing agency could defend if it were to obtain its own appraisal of the property. Therefore, to protect both the impact on their tax bases and their future revenue collections, several Cook County taxing agencies that rely heavily on property tax revenues are increasingly turning to the Board of Review as a venue in which to settle tax appeals. Due to our firm's heavy involvement on behalf of north suburban school districts at the Board of Review during the 2019 reassessment, the property tax attorney for North Riverside Park Mall recently contacted us regarding a potential settlement of the Mall's 2020 assessment at the Board of Review.

The Mall is part of the larger retail development that surrounds it. We had previously compiled a summary of assessments and taxes collected for both the Mall and the surrounding commercial properties. That summary is attached to this memorandum. The Mall itself, however, consists of only the inline stores (e.g. Old Navy, Foot Locker, etc.), food court and the common areas. It does not include the anchor department stores or any of the outlots such as Toys-R-Us, Costco or the restaurants, which have different owners. The four PINs consisting of the Mall itself are owned by the Feil Organization and represented by the attorney who contacted us. These four PINs are identified on the map included as the second attachment to this memorandum. While the remainder of this memorandum focuses on these four PINS, the same process can be applied to all the other properties surrounding the Mall that are identified in the first attachment (e.g. the anchor department stores and outlots).

The table below summarizes the latest information we have on the 2020 reassessment of the North Riverside Park Mall.

2020 Assessed Value from Cook County Assessor's Office (CCAO) North Riverside Park Mall			
Parcel No.	Final 2019 AV	CCAO Proposed (Pre-COVID-19 Adjustment)	CCAO Final (Post-COVID-19 Adjustment)
15-25-200-003-0000	62,025	85,052	85,052
15-25-200-007-0000	852,071	1,154,935	1,154,935
15-25-200-010-0000	15,778,138	21,327,170	19,354,542
15-25-500-011-0000	456,211	645,855	645,855
15-25-500-012-0000	57,247	79,811	79,811
Totals:	17,205,692	23,292,823	21,320,195
% Increase in AV:		35%	24%
CCAO Market Value:	\$68,822,768	\$93,171,292	\$85,280,780

Based on the information available to us at this point in time, we would not be able to support a 24% increase in the market value of the Mall for tax year 2020. According to the Mall's attorney, he is obtaining an appraisal that will conclude to a market value of approximately **\$50 to \$55 million** as of January 1, 2020. He is also obtaining an updated opinion of value as of July 1, 2020 to account for the effect of the COVID-19 pandemic. We are also aware through news reports of an independent appraisal obtained by the mortgage holder that reportedly valued the property at **\$48.8 million**.

Board of Review Intervention

Our involvement at the Board of Review is intended to reach a compromise at a substantially reduced assessed value for the property in exchange for an agreement that the Mall owner will not file any additional appeals that could result in property tax refunds that would be deducted from the taxing agencies' future tax collections. Because the Board of Review certifies

assessments before tax rates are calculated and tax bills printed, a settlement at the Board of Review has the effect of shifting the tax burden between taxpayers rather than resulting in a refund. Without a settlement, the Board of Review may certify an assessment at a higher value than the Mall owner is willing to accept. The Mall owner will then either an appeal to the Illinois Property Tax Appeal Board (PTAB) or file a tax objection complaint in Cook County Circuit Court. Both PTAB appeals and tax objection complaints are resolved after property taxes are paid. Therefore, any reduction in the assessment at PTAB or the Circuit Court will result in a refund being paid to the Mall owner out of the taxing agencies' current collections.

The Board of Review will open Riverside Township for the filing of complaints within the next few weeks. At that point, the taxing agencies will have approximately 30 days to file the necessary forms to have standing in the appeal. Two weeks later, the District's evidence submissions will be due. Because there is not enough time to obtain our own appraisal of the property, we anticipate filing a review of the Mall owner's appraisal prepared by one of our trusted appraisers. Approximately 30 days after the evidence submission deadline, the Board of Review will hold evidentiary hearings. It is our intent to reach a negotiated settlement with the Mall owner and submit a signed settlement agreement in lieu of having a hearing. In every case in which we have previously negotiated a settlement, the Board of Review has accepted the agreed upon assessed value and certified the assessment agreed to by the parties.

Pending Tax Objection Complaints

Many of the settlement agreements we have submitted to the Board of Review included a provision in which the taxpayer agrees to dismiss pending PTAB appeals or tax objection complaints. It is our intent that the same will happen for North Riverside Park Mall. The following table summarizes the pending tax objection complaints for the Mall.

Pending Tax Objection Complaints as of July 2020						
North Riverside Park Mall						
				Potential Refunds		
Year	Case Number	County's AV	Plaintiff's AV	HSD	ESD	Lib.
2009	11 COTO 05212	\$ 19,249,997	\$ 12,775,000	\$475,488	\$720,760	\$74,629
2010	12 COTO 06600	\$ 19,249,997	\$ 12,775,000	\$486,110	\$720,939	\$76,282
2011	12 COTO 11529	\$ 18,611,038	\$ 11,425,000	\$578,926	\$869,030	\$94,353
2012	13 COTO 07369	\$ 17,332,586	\$ 11,425,000	\$487,285	\$761,424	\$81,877
2013	15 COTO 00274	\$ 17,332,586	\$ 11,425,000	\$481,548	\$766,199	\$83,194
2014	15 COTO 06439	\$ 16,465,133	\$ 10,350,000	\$537,298	\$871,276	\$89,827
2015	16 COTO 10417	\$ 16,270,059	\$ 10,350,000	\$525,589	\$861,447	\$62,085
2016	17 COTO 07965	\$ 16,270,059	\$ 10,350,000	\$556,102	\$875,392	\$67,708
2017	18 COTO 02349	\$ 17,313,529	\$ 13,400,000	\$342,157	\$538,802	\$42,900
2018	19 COTO 02928	\$ 17,313,529	\$ 13,400,000	\$353,604	\$561,962	\$43,859
Total				\$4,824,108	\$7,547,232	\$716,714

The amount of the potential refunds is significant. While it is unlikely that we can eliminate the all the potential refunds, we will do everything we can both to obtain a fair assessment for the property and to eliminate as much of the potential refunds as possible.

Conclusion

We look forward to answering any additional questions you or your Board members may have. Since the deadline for intervening in the 2020 Board of Review appeal is fast approaching, we also look forward to a response to this recommendation.

Summary of Assessments and Taxes Collected for North Riverside Mall

Parcel No.	Assessed Values		2018 Taxes	Property
	Final 2019	A/O Proposed 2020		
15-25-200-002	1,648,527	2,608,397	\$446,434.62	Sears
15-25-200-003	62,025	85,052	\$18,320.31	Road/Mall
15-25-200-004	1,124,554	2,343,388	\$482,060.83	Carson's
15-25-200-006	1,905,900	3,180,737	\$588,678.71	Penney's
15-25-200-007	852,071	1,154,935	\$251,675.33	?
15-25-200-008	356,414	387,796	\$105,273.70	?
15-25-200-009	298,624	397,672	\$88,204.32	Med Office Bldg
15-25-200-010	15,778,138	21,327,170	\$4,692,224.95	Mall
15-25-201-002	7,208,224	12,117,793	\$2,129,086.06	Mall
15-25-201-003	729,138	961,600	\$215,364.80	Toys-R-Us
15-25-201-011	0	0	\$0.00	Exempt
15-25-201-012	0	0	\$0.00	Exempt
15-25-201-016	2,128,311	3,987,506	\$923,020.84	5/3 Bank
15-25-201-017	123,500	195,796	\$36,478.06	Wendy's
15-25-201-018	21,544	32,740	\$6,618.08	RR
15-25-201-021	0	0	\$0.00	Exempt
15-25-201-022	2,732,684	3,079,079	\$807,150.22	Costco
15-25-201-023	252,178	273,288	\$74,485.58	AAA
15-25-201-024	227,377	281,358	\$67,160.15	Raising Cane
15-25-201-025	396,173	472,420	\$117,017.23	Red Robin
15-25-201-027	39,260	56,086	\$11,596.19	vacant land
15-25-201-028	52	75	\$15.32	vacant land
15-25-500-011	456,211	645,855	\$134,750.64	Road/Mall
15-25-500-012	57,247	79,811	\$16,908.96	Road/Mall

Totals: **36,398,152** **53,668,554** **\$11,212,524.90**

% Increase in AV (2020 over 2019): **47.45%**

SD 96 Portion of Total Taxes Collected: \$5,451,529.61

Mall as Percentage of SD 96 Total Extension: 21.26%

2018 EQ factor	2.9109	
2018 Overall Tax Rate	10.147%	
2018 SD 96 Tax Rate	4.933%	(48.62% of Total Tax Rate)
2018 SD 96 Extension	\$25,639,671.17	
Tax Code (all parcels)	34003	

Map of PINs Involved in 2020 Reassessment

North Riverside Park Mall



Telecommuting

Purpose

Instituting a “Telecommuting Agreement” allows employees to work their assigned hours in another location in order to balance family and work life and work in the most productive manner and environment for the benefit of the Library and the employee. Telecommuting Agreements may be given on a temporary or permanent basis and will be reviewed routinely.

Eligibility

Eligibility for a Telecommuting Agreement is based primarily on the responsibilities and autonomy of the actual job. Full- or part-time employees in good standing, with positive employee evaluations on file, may be considered. Some jobs more readily accommodate a Telecommuting Agreement, while others do not. Positions that might generally lend themselves to this situation (1) utilize discretionary authority and independent action; and (2) maintain a low percentage of time spent performing routine, manual or clerical work; and (3) do not require use of fixed library assets, equipment or material that cannot leave the premises.

Some departments can more readily accommodate telecommuting, while others cannot. The Department Head will review guidelines and expectations with the staff member when he/she requests the opportunity to work off premises. Then the Department Head will decide whether to recommend telecommuting for this employee to the Director. The recommendation will be based in part on business need of the job, overall impact to the department or Library, and the individual’s evaluations. The quantity, quality, and timeliness of employee work must be enhanced or maintained. A Telecommuting Agreement must not cause or contribute to the need for additional staff or for existing staff to work additional hours.

In approving a Telecommuting Agreement, the Director will determine that the proposed work schedule does not adversely affect the services provided to Library’s patrons, an employee’s department, or other departments within the Library.

Requirements

Staff whose work may reasonably be completed from home or another location may request to work off premises. A schedule for progress checks and review of work will be planned before the staff member begins the new schedule. A list of responsibilities to be worked on at home, which includes goals for completion, along with the adapted schedule will be placed in the employee’s personnel file.

Employees working off premises are expected to be accessible to their supervisor and coworkers at all times of their scheduled shift. The employee and his/her supervisor will determine which methods of communication are acceptable and how consistent progress reporting will be done. Adequate supervisory contact and/or employee accountability must be maintained.

If at any time the Director or a Department Head deems that the Telecommuting Agreement is no longer beneficial to the Library, the employee will be given the opportunity to return to a traditional work schedule. If terms cannot be agreed upon, the Library-employee relationship will be terminated.

Telecommuting Agreement

Employee Name: _____ Date: _____

Position: _____ Department: _____

This is an agreement between the North Riverside Public Library and _____
_____ (Employee Name) employed as _____ (Job Title) and shall cover
the period from _____ through _____.

This agreement establishes the terms and conditions of telecommuting. The employee requests to participate in the telecommuting program and to follow the applicable guidelines and policies. The Library agrees to the employee's participation.

Duration: This agreement will be valid and cover the stated period unless canceled by either party.

Work Hours: Work hours and location are specified as part of this agreement.

Pay and Attendance: The official work location is the North Riverside Public Library. All pay, leave and travel entitlement will be based on the employee's official work location. The employee's time and attendance will be recorded as if performing official duties at the official work location.

Leave: The employee agrees to follow established procedures for requesting and obtaining approval of leave including vacation and sick leave in accordance with established procedures.

Overtime: An employee working overtime is required to obtain supervisor's approval in advance. Any overtime hours worked will be compensated in accordance with applicable federal and state laws as per the Library policy. The employee agrees that failing to obtain proper approval for overtime work may result in removal from the telecommuting program and/or other appropriate action.

Equipment: The supervisor and the employee must agree upon the equipment to be used in telecommuting. The Library is not required to provide equipment for the home office. Equipment provided by the employee will be maintained by the employee at no cost to the Library.

Cost: The Library will not be responsible for operating costs, home maintenance, or any other incidental costs associated with the use of the employee's residence. The employee will receive reimbursement for all prior-authorized expenses incurred while conducting official business for the Library.

Liability: The Library will not be liable for damages to the employee's property resulting from participation in the telecommuting program. The employee agrees to hold the Library harmless against any and all claims, excluding workers' compensation claims.

Verification of Safety: In signing this agreement, the employee verifies that the telecommuting location provides workspace that is free of safety and fire hazards.

Workers' Compensation: The employee is covered by workers' compensation if injured in the course of performing official duties at the telecommuting location. In such cases, the employee is required to report the incident immediately to the supervisor.

Work Assignments: The employee will be in regular communication with the supervisor to receive assignments and to review completed work. The employee will complete all assigned work according to procedures mutually agreed upon with the supervisor.

Evaluation: The evaluation of the employee's job performance will be based on established standards. The employee's performance must remain satisfactory to remain a telecommuter.

Records: All records, papers and correspondence produced by the employee remain the property of the Library and must be safeguarded from unauthorized disclosure or damage. All records, papers and correspondence must be returned to the official work location.

Curtailment of the Agreement: The employee may stop participating in this program at any time. The Library reserves the right to remove the employee from the program or to terminate the program at any time.

The employee agrees to work at the official work location or telecommuting location, and not from another unapproved site without the prior written consent of the Supervisor. Failure to comply with this provision may result in the termination of the agreement and/or other appropriate disciplinary action.

Scheduling: The Library reserves the right to make temporary modifications to the employee's schedule in order to meet the Library needs for the efficient operation of the Library. The employee will be required to attend department meetings, staff meetings, any such mandatory meetings and training as may be required by the Library even if these meetings or trainings are scheduled during the employee's normal telecommuting hours.

Official Work Location: _____

Tel#: _____

Telecommuting Location: _____

Tel#: _____

Employee Name: _____

This Agreement is not a contract for or an offer of employment or continued employment. The Library reserves the right to modify the terms, conditions or policies set forth herein at any time, or to cancel employee's participation in the program, or to terminate the telecommuting program at any time.

We agree to abide by the terms and conditions of this agreement.

(Employee Signature)

Date: _____

(Supervisor Signature)

Date: _____

(Director Signature)

Date: _____