

REGULAR MEETING MINUTES

November 16, 2021

6:00 p.m. Board Room

Members of the public are welcome to attend in person, or you can view the meeting online via:

<https://us02web.zoom.us/j/81929180075?pwd=dFBNkovM1RvQXoySWhCdH1SazVpQT09>

Passcode: 116563

For those who want to listen via phone, please use the following telephone number: 888 475 4400 (Toll Free) or 877 853 5247 (Toll Free)

When prompted, dial Webinar ID: 819 2918 0075

1. REGULAR MEETING – CALL TO ORDER

At 6:00 p.m. President Steker called the Regular Meeting to order.

2. ROLL CALL

Trustees present: Caudill, Corzine, Hurst, McCauley, Silcroft, Steker

Remotely via Zoom: Trustee Blank (3.17 board bylaws allow Trustees to attend remotely due to illness)

Absent: none

Staff present in person: Executive Director L. Rosenthal, E. Christianson, M. Povilonis, M. Creel, D. McGuire

Staff present via Zoom: C. Pedersen

Guest present in person: S. Harrod, J. Wilkey, K. Drucker

Guest present via Zoom: T. Nash, D. Pohrte

3. PUBLIC COMMENT

Mr. Harrod commented about Levy documents.

4. ADJUSTMENTS TO THE AGENDA

Exec Director Rosenthal proposed to move Sections 10.A, 10.B above Consent Agenda for discussion, and 14.A above Consent Agenda for action.

Hearing no objections, President Steker approved moving Sections 10.A, 10.B above the Consent Agenda for discussion and 14.A for action.

10. EXECUTIVE DIRECTOR'S REPORT

A. FY2021 Audit presentation (Lauterbach & Amen)

Jamie Wilkey, partner at Lauterbach & Amen, summarized their audit findings. The Library converted to the modified-accrual method of accounting in FY2021, whereby revenues are recorded when earned and deferred outflows are recognized; and expenses

are recorded when the liability/deferred inflow is incurred. Unlike cash accounting, accrual requires recognition of future transactions—significantly, future IMRF pension obligations. The change to modified-accrual resulted in beginning net position and fund balances being restated. Net position beginning balance was \$21,529,481 at the end of FY2020, and restated using modified accrual is \$17,300,771. Fund balance beginning balance was \$10,112,770 at the end of FY2020, and restated using modified-accrual is \$7,421,864. During FY2021, the Library's net position increased from a restated beginning balance of \$17,300,771 to ending balance of \$17,988,128 at June 30, 2021, an increase of \$687,357 or 4.0 percent. During FY2021, government-wide revenues totaled \$6,541,704, while government-wide expenses totaled \$5,854,347, resulting in an increase to net position of \$687,357. During FY2021, the Library's fund balances for the governmental funds increased from a restated beginning balance of \$7,421,864 to ending balance totaling \$8,628,632 at June 30, 2021, an increase of \$1,206,768 or 16.3 percent. IMRF was almost 99% funded as of 12/31/2021.

Trustee Caudill moved: "To accept FY2021 Audit as presented." Trustee Corzine seconded the motion and it carried on a unanimous roll call vote.

AYES: (7): Blank, Caudill, Corzine, Hurst, McCauley, Silcroft, Steker

NAYES (0):

ABSTAIN (0):

B. DRAFT remodel plans

Architects Tiffany Nash and Dan Pohrte walked through draft remodel plans of back office spaces. Plans were formulated with input from all staff. There have been no changes to staff spaces since the library was built 20 years ago. It is preferred that all department heads are adjacent to their departments; Board Room to move to public area for more public access for booking appointments; book sorter to be moved to a more visible location on the first floor; Childrens department remodel to include higher visibility, better use of space; green roof option for increased energy conservation and improved storm water drainage. Looking for guidance, opinions, and comments from Board members. Current library staff spaces designed for 60 employees, now 109. Design should result in increased productivity, more efficient for staff and patrons. \$3.5 million for project; \$1.1 million already committed to yearly updates/maintenance. Positive Board feedback received. General opinion is the remodel will be great for all; will be more efficient, in favor of architectural proposal and plan.

5. **CONSENT AGENDA**

Approval of the Minutes of the Regular Meeting October 19, 2021 (Document)

Trustee Caudill Moved:

"To approve the Consent Agenda As Presented."

Trustee Hurst seconded the motion and it carried on a unanimous roll call vote of all Trustees present.

AYES (7): Blank, Caudill, Corzine, Hurst, McCauley, Silcroft, Steker

NAYES (0):

ABSTAIN (0):

6. APPROVAL OF ITEMS MOVED FROM CONSENT AGENDA

7. TRUSTEE REPORTS/COMMENTS

Trustee Silcroft mentioned how wonderful the Chamber Job Fair was and that the EAPL participated in it. Executive Director Rosenthal commented on the great opportunity to gather information on ways to partner with other businesses. Trustees Caudill and Hurst thought it was a great opportunity in general for the EAPL and commented on the positivity of the passport services available at the EAPL. Trustee McCauley mentioned a patron inquiring about having musical instruments included in the Library of Things. Trustee Blank commented on how she loves the Library of Things and complimented Assistant Director Christianson on a wonderful job; she thanked Business Manager Povilonis on her work resolution of audit issues, she enjoyed reading the Librarian Reports and agreed with the Childrens Librarian on her statement "the library aim is to supply something for all patrons".

8. TREASURER'S REPORT

A. October 2021 (Document)

Trustee Corzine moved:

"To Approve the September 2021 Expenditures As Authorized With The Balance Of The Reports To Be Filed For Audit."

Trustee Caudill seconded the motion and it carried on a unanimous roll call vote of all Trustees present.

AYES (7): Blank, Caudill, Corzine, Hurst, McCauley, Silcroft, Steker

NAYES (0):

ABSTAIN (0):

9. CORRESPONDENCE AND COMMUNICATIONS

Correspondence between the Ela Library and the Village Administrator was discussed.

a. TIF responses from Village of Lake Zurich

b. EAPL's response letter to Village of Lake Zurich

The Library is not receiving any money from TIF 1 or TIF 2 from the Village of Lake Zurich. TIF 1 has not received any TIF funds since 2005, making it ineligible for Library reimbursement. For TIF 2, the library needs to have an increase in net patrons reflected as village residents to be eligible to receive TIF money, and the number of residents in Lake Zurich declined from 2015 to 2021.

10. EXECUTIVE DIRECTOR'S REPORT

C. October 21

D. Training Update (Assistant Director Christianson)

Staff training retreat – successful, positive team building; RAILS meeting coming.

Foundation information will be in the Newsletter

11. STANDING COMMITTEE REPORTS

- A. Finance Committee (Trustees Blank, Corzine & Steker) None
- B. Building & Grounds Committee (Trustees Hurst, Corzine & Silcroft) None
- C. Bylaws Committee (Trustees Caudill, Hurst & McCauley) None
- D. Executive Director Review (EDR) Committee (Trustees Steker, Caudill & Blank) None
- E. Personnel Committee (Trustee Silcroft, Caudill & McCauley) None
- F. Policy Committee (Trustees McCauley, Blank & Steker) None
- G. Nominating Committee (Trustees Corzine, Hurst & Silcroft) None
- H. RAILS Liaison (Trustee Silcroft) None
- I. Foundation Liaison (Trustee Caudill) None

12. SPECIAL COMMITTEE REPORTS

None

13. UNFINISHED BUSINESS

None

14. NEW BUSINESS

- A. Accept FY2021 Audit as presented (Document + Action)
See above

- B. Approve Ordinance 21-11-01 Levying Taxes for Library Purposes for the fiscal year 2021/2022 (Document + Action)
A discussion ensued regarding different levy extensions as EAV fluctuates.

Trustee Hurst moved: "To pass ordinance 21-11-01, an ordinance levying taxes for library purposes for the fiscal year 2022/2023 for the Elia Area Public Library District, Lake County, Illinois in the amount of \$6,365,000. Trustee Silcroft seconded the motion and it passed on a roll call vote of all Trustees present.

AYES (6): Blank, Caudill, Hurst, McCauley, Silcroft, Steker
NAYES (1): Corzine
ABSTAIN (0):

- C. Gift policy (Document + Action)
Trustee Caudill moved: "To approve Gift Policy 1.2 with a reviewed and revised date of November, 2021." Trustee Corzine seconded the motion and it passed on a unanimous roll call vote of all Trustees present.

AYES (7): Blank, Caudill, Corzine, Hurst, McCauley, Silcroft, Steker
NAYES (0):
ABSTAIN (0):

- D. Restricted, annual donation in memory of Josephine Drucker (Document + Action)
Patron Kevin Drucker and his family are Elia Area Public Library patrons and are interested in pursuing a recurring, restricted donation to the Library of \$250 per year, which is matched 3:1 by his employer for a total donation of \$1,000 per year. The donation will be used for the Garden Club to augment their flower and planting beds in front of the Library, either for a refresh or redo at the discretion of the club. The donation is in memory of Mr. Drucker's mother Josephine Drucker, who dedicated her life to improving the community around her throughout the Chicagoland area and who sadly passed in June of this year. The Library Board of Trustees must approve any restricted donations, so a motion to accept the recurring donation is included as an agenda item.

Trustee McCauley moved: "To approve restricted, annual donation in memory of Josephine Drucker, the use of which is restricted to improving the flower and planting beds of the library." Trustee Corzine seconded the motion and it passed on a unanimous roll call vote of all Trustees present.

AYES (7): Blank, Caudill, Corzine, Hurst, McCauley, Silcroft, Steker

NAYES (0):

ABSTAIN (0):

- E. OSHA's Emergency Temporary Standard (ETS) (Document + Action)
On September 9, 2021, President Biden directed the U.S. Department of Labor's Occupational Safety and Health Administration (OSHA) to work on developing an Emergency Temporary Standard (ETS) requiring employers with 100 or more employees to enforce a mandatory COVID-19 vaccination policy, with an exception for employers that instead enforce a policy allowing employees who are not fully vaccinated to undergo weekly COVID-19 testing and wear a face covering while at the workplace.

On November 5, 2021, the rule passed and provides two separate compliance dates. Employers have until December 5, 2021, to comply with a bulk of the ETS provisions and until January 4, 2021, to comply with the testing requirements. Illinois units of government having more than 100 employees (headcount) are covered by the ETS.

Because the requirements are all between the employer and the employee, these requirements should be included in the Employee Handbook. The Library currently utilizes a minimum of volunteers, and this does not apply to contractors nor Board of Directors.

Trustee Caudill moved: "I move to approve updates to the Employee Handbook as presented in Exhibit 14.E." Trustee Corzine seconded the motion and it passed on a roll call vote of all Trustees present.

AYES (5): Blank, Caudill, McCauley, Silcroft, Steker

NAYES (1): Hurst

ABSTAIN (1): Corzine

- F. Annual Report of Receipts and Disbursements POST AUDIT (Document + Action)
Last month the Board approved the Annual Report of Receipts and Disbursements which we prepared after the audit fieldwork was completed. Executive Director Rosenthal thought it was safe to complete the report, not realizing the extent of the restatements that would be completed for the conversion from modified-cash to modified-accrual accounting. As a result, the Annual Report of Receipts and Disbursements that the board approved last month is being replaced with the updated report. While the top portion Revenue changed significantly, Expenditures only changed slightly. As a result, the Net Revenue Over Expenditure is now restated from a loss of (\$1,566,562.02) to a gain of \$1,206,764.90. These figures match the figures in the FY2021 audit, reflecting an increase in our fund balance of \$1,206,765. The bottom paragraphs of Disbursements – Aggregate remain unchanged.

Following the preparation of this report, the document should be certified by an officer whose signature is notarized, and then filed with the County Clerk and published one time in the newspaper used by the library for its legal notices. The October version had not yet been published in the newspaper, so only this version will be published.

Trustee Hurst moved:

“To approve Annual Report of Receipts and Disbursements as presented, which includes restated revenues updated per the Library’s FY2021 audit.” Trustee Caudill seconded the motion and it passed on a unanimous roll call vote of all Trustees present.

AYES (7): Blank, Caudill, Corzine, Hurst, McCauley, Silcroft, Steker

NAYES (0):

ABSTAIN (0):

G. Approval of Trustee Expense Reports (Action) None

H. Building Grounds Critical Issues (Action) None

15. ADJOURN TO EXECUTIVE SESSION

A. EXECUTIVE SESSION FOR THE DISCUSSION OF PERSONNEL MATTERS 5
ILCS 120/2(c)(1)

None

B. EXECUTIVE SESSION FOR THE DISCUSSION OF PENDING, PROBABLE,
OR IMMINENT LITIGATION AS ALLOWED BY 5 ILCS 120/2(c)(11)

None

C. EXECUTIVE SESSION FOR THE DISCUSSION OF EXECUTIVE SESSION
MINUTES AS ALLOWED BY 5 ILCS 120/2(c)(21)

None

16. ROLL CALL (If returning from Executive Session)

N/A

17. ADJOURNMENT

At 8:04 p.m. Trustee McCauley moved: "TO ADJOURN." Trustee Caudill seconded the motion and it carried on a unanimous roll call vote of Trustees present.

AYES (7): Blank, Caudill, Corzine, Hurst, McCauley, Silcroft, Steker

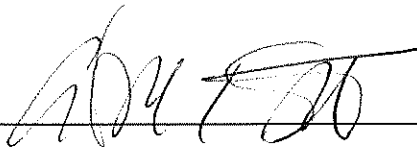
ABSENT (0):

ABSTAIN (0):

A handwritten signature in cursive script, reading "Cathy McCauley", written over a horizontal line.

Cathy McCauley, Secretary

Approved at the next Regular Meeting of January 18, 2022

A handwritten signature in cursive script, reading "Crystal Steker", written over a horizontal line.

Crystal Steker, President

