

**NANCY L. MCCONATHY PUBLIC LIBRARY DISTRICT
BOARD OF TRUSTEES**

**Regular Meeting
September 12, 2020
9:05 am**

**Meeting will occur in Person and via Free Conference Call
Call in number 617-793-8740**

- 1. ROLL CALL**
- 2. APPROVAL OF THE MINUTES**
- 3. CORRESPONDENCE**
- 4. LEGAL COUNSEL**
- 5. LIBRARIAN'S REPORT**

- 6. COMMITTEE REPORTS**
 - A. BUDGET AND FINANCE---Merrionna Pierce**
 - B. POLICY AND BYLAWS --- Catherine Boettcher**
 - C. PERSONNEL--- Elizabeth Norcutt**
 - D. PUBLIC RELATIONS--- Crystal Parker**

- 7. UNFINISHED BUSINESS**
 - A. Electronic Signature Policy**

- 8. NEW BUSINESS**
 - A. Budget and Appropriations Ordinance**
 - B. Receipts and Disbursements**
 - C. New Accountant**
 - D. Opting out of Payroll Tax Deferment**

- 9. AUDIENCE TO THE PUBLIC**

- 10. ADJOURNMENT**

NANCY L. MCCONATHY PUBLIC LIBRARY DISTRICT
BOARD OF TRUSTEES
Minutes of the Regular Board Meeting
August 12, 2020

President Gary Holcomb called the meeting to order at 1:07 pm.

A motion was made by Elizabeth Norcutt and Seconded by Merrionna Peirce to appoint Roger Strasemeier as Secretary Pro-Tem. Two ayes, 1 nay. Motion Carried.

1. Roll Call: Present were: Gary Holcomb, Elizabeth Norcutt, Merrionna Pierce and Roger Strasemeier.

Absent: Catherine Boettcher, Suzanne Downing, and Crystal Parker

2. Minutes: A motion was made by Elizabeth Norcutt and seconded by Roger Strasemeier to approve the minutes of July, 2020. Two ayes, 1 abstain, motion carries.
3. Correspondence: Director Williams-Baig discussed the tax money received since the July meeting as well as the progress of the Library's new accounting program.
4. Legal Counsel: None
5. Librarian's Report: As presented.
6. Committee Reports:
 - A. Budget and Finance: June monthly Financial Report presented and attached.
 - B. Policy and Bylaws:
 - C. Personnel: None
 - D. Public Relations: None
7. Unfinished Business:

8. New Business:

- A. A discussion was held regarding the payroll deductions for requested accidental insurance through Liberty National. A motion was made by Roger Strasemeier and seconded by Merrionna Pierce approve payroll deductions. Roll Call Vote: Elizabeth Norcutt, aye; Merrionna Pierce, aye; Roger Strasemeier, aye. Three ayes and 0 nays. Motion carried.

- B. A discussion was held regarding extending the library's hours to the public. It was decided that the library would be open until 4:30 pm on Monday and Thursday, 6:30 pm on Tuesday and Wednesday, 3:30 pm on Friday and 2:00 pm on Saturdays. Per the Board, these hours will be reviewed at the October Meeting to ensure they still apply. A motion was made by Roger Strasemeier and seconded by Elizabeth Norcutt to accept the hours as presented. Roll Call Vote: Elizabeth Norcutt, aye; Merrionna Pierce, aye; Roger Strasemeier, aye. Three ayes and 0 nays. Motion carried.

- C. A discussion was held regarding extending staff hours to accommodate the adjusted hours previously discussed. A motion was made by Roger Strasemeier and seconded by Merrionna Pierce to approve the extension of employee hours. Roll Call Vote: Elizabeth Norcutt, aye; Merrionna Pierce, aye; Roger Strasemeier, aye. Three ayes and 0 nays. Motion carried.

- D. A policy regarding sick time for COVID related time off was presented and reviewed. A motion was made by Roger Strasemeier and seconded by Elizabeth Norcutt to accept the policy. Roll Call Vote: Elizabeth Norcutt, aye; Merrionna Pierce, aye; Roger Strasemeier, aye. Three ayes and 0 nays. Motion carried.

- E. The meeting ordinance was reviewed again. A motion was made by Elizabeth Norcutt and seconded by Roger Strasemeier to amend the meeting ordinance to allow for Board Meetings to return to the second Saturday of the month at 9 am. Roll Call Vote: Elizabeth Norcutt, aye; Merrionna Pierce, aye; Roger Strasemeier, aye. Three ayes and 0 nays. Motion carried.

- F. A discussion was held regarding the possible need to return to phase 3. Several options were discussed. No action was taken.

G. A discussion was held regarding electronic signatures for the new accounting system. A motion was made by Roger Strasemeier and seconded by Elizabeth Norcutt to table this item until more information regarding secure check paper can be presented. Roll Call Vote: Elizabeth Norcutt, aye; Merrionna Pierce, aye; Roger Strasemeier, aye. Three ayes and 0 nays. Motion carried.

H. A discussion was held regarding payroll direct deposit with the new accounting system. A motion was made by Roger Strasemeier and seconded by Merrionna Pierce to table this item until more information regarding transaction fees per pay roll can be presented. Roll Call Vote: Elizabeth Norcutt, aye; Merrionna Pierce, aye; Roger Strasemeier, aye. Three ayes and 0 nays. Motion carried

9. Audience to the Public: None

10. Adjournment: A motion was made by Elizabeth Norcutt and seconded by Roger Strasemeier to adjourn the meeting at 1:56 P.M. Three ayes and zero nays. Motion carried.

Respectfully submitted,
Roger Strasemeier, Secretary Pro-Tem

September 2020 LIBRARIAN'S REPORT

I hope this message finds you all well and safe.

Before you today will be several items that will close our 2019-2020 fiscal year and open our 2020-2021 fiscal year. We have begun the preparations for our audit process and are on the right track to have it completed on time this year.

We have working with the new accounting program and we are becoming more familiar with its various functions. We look forward to being able to provide check stubs and complete payroll information for our staff.

Our next meeting will be October 10th unless a special meeting is called.

Sincerely,
Rosie Williams-Baig
Director

**FINANCIAL REPORT
Dyer Bank and Trust**

September 2020

PAYROLL \$110,6459.32
GENERAL FUND \$ 27,939.39
MONEY MARKET \$103,770.84
PETTY CASH \$3,442.17
SAVINGS \$3,995.15

Total: \$249,756.87

Loan

\$485,372.94

August 2020

PAYROLL \$76,895.66
GENERAL FUND \$ 31,053.03
MONEY MARKET \$103,769.08
PETTY CASH \$3,467.83
SAVINGS \$2,760.43

Total: \$217,946.03

Loan

\$485,372.94

Annual Statement of Receipts and Disbursements
7/01/2019 to 6/30/2020

Income Received: Computer/typewriter, 2258.00; Cook County Taxes collected, 295,322.20; Copier, 3,993.70; Donations, 426.71; ERate, 2,268.00; Fines, 457.33; Interest, 304.96; Lost cards, 49.00; Lost Materials, 359.61; Miscellaneous, 75,457.00; Per Capita Grant, 13,121.25; ProPay, 884.64; Total Income Received: \$ 394,902.40

II. Expenditures: A. Building and Equipment: Action Fire Equipment, 180.00; Ace Hardware, 12.87; All Phases Electrical, 1335.00; Amber Mechanical, 5,567.41; Avaya, 1,345.87; Best Buy, 1,517.70; BLS Construction, 3732.00; C&T, 9,575.00; Carrier Electric, 5,220.00; Cintas, 2,191.64; Dyer Bank and Trust, 56,533.42; HP, 1,662.45; Home Depot, 88.98; Korellis Roofing, 1,263.11; Martin Whalen, 2,367.14; Menards, 1,777.29; Office Furniture.com, 1793.15; Quality Alarm, 2,248.00; Rainmakers, 170.00; Sam's 1008.48; Signs by Tomorrow, 4,950.00; Target, 313.48; Tech Soup, 88.00; Total Automation Concepts, 4,908.00; Village of Sauk Village, 75.00; VST Security, 976.60; Warehouse Direct, 7,195.22 Total: \$ 116,677.88

B. Utilities: Comcast, 4,159.12; ComEd, 6,339.63; Nicor, 2,563.00; Village of Sauk Village, 113.74. Total: \$13,175.49

C. Books, Library Materials and Misc.: Aldi, 24.02; Amazon, 4,059.77; Atlas, 175.10; Barnes & Noble, 41.02; Big Lots, 186.00; Cintas, 454.42; Coast to Coast, 187.15; Country Squire Foods, 5.12; Creative Product Source, 201.24; Dacav, 427.40; Demco, 899.19; Dollar Tree, 64.15; Dream Host, 15.99; Dunkin' Donuts, 81.00; Entertainment Weekly, 14.99; First Book, 407.57; Five Below, 156.76; HP, 1662.45; ID Label, 120.75; Illinois Library Association, 185.00; Ingram, 2,331.59; Jewel, 565.97; Junior Library Guild, 2,600.50; Little Caesars, 96.80; MAMBA Enterprises, 513.95; Name Badges Inc, 182.30, North Shore Agency, 33.98; Ollis Book Corp, 3,252.28; Office Depot, 685.49; Olive Garden, 299.55; Oprah Magazine, 15.00; Oriental Trading, 53.51; Penworthy, 1,492.74; Personnel Concepts, 97.64; ProPay, 39.95; Rails, 504.00; Sam's Club, 755.48; Scholastic, 304.20; Second and Charles, 148.16; Staples, 574.23; Strack & Van Til, 59.94; SWAN, 14,622.40; Target, 31.24; Thompson Reuters, 6359.61; U.S. Post Office, 73.66; Vernon, 226.95; Vista Print, 141.67; Walgreen's, 72.75; WalMart, 239.79; Walts, 86.09; World, Book, 3,234.00; Zio D's, 125.00;. Total: \$47,262.94

D. Wages: C. Baughman, 34,428.35; H. Dettloff, 3,495.62; V. Dettloff, 9,469.38; M. Hernandez, 7,411.48; D. Miller, 9,201.24 A. Poole, 3,873.37;

J. Strasemeier, 389.50; D. Turner, 25,070.93; R. Williams-Baig, 43,437.64; M. Willoughby, 5,750.25. Total: \$ 142,527.76.

E. Fringes, Insurance, Taxes, Legal: Canna and Canna, 5,757.50; Canna Law Offices, 6,900.00; Federal Reserve, 27,680.16; Hartford, 414.00; Hearne, \$8,960.00; Hunter Warfield, 407.06; Illinois Reserve, 80.43; IMRF, 7,818.83; Kamm Insurance 9,046.00; Lau & Co., 6,719.00; LIMRICC, 236.15; NCPERS, 704.00; Sun Times Media, 535.20. Total: \$75,258.33.

Total Expenditures: \$ 394,902.40

Merrionna Pierce, Treasurer

ORDINANCE NO. 2020-3 :

ORDINANCE PROVIDING FOR BUDGET AND APPROPRIATIONS
OF NANCY L. McCONATHY PUBLIC LIBRARY DISTRICT, COOK
AND WILL COUNTIES, ILLINOIS, FOR THE FISCAL YEAR
BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021

WHEREAS, the Board of Trustees of the Nancy L. McConathy Public Library District, Cook and Will Counties, Illinois, caused to be prepared and adopted on July 15, 2020, an ordinance providing for tentative budget and appropriations, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty (30) days prior to final action thereon; and

WHEREAS, a public hearing was held as to such Budget on the 12th day of September, 2020, and notice of said hearing was given at least thirty (30) days prior thereto as required by law substantially in the form of Exhibit A attached hereto, and all other legal requirements have been complied with;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE NANCY L. McCONATHY PUBLIC LIBRARY DISTRICT, COOK AND WILL COUNTIES, ILLINOIS, as follows:

SECTION 1: That the fiscal year of this Public Library District is hereby fixed to begin on July 1, 2020, and end on June 30, 2021.

SECTION 2: That the following Budget containing an estimate of the amount available and expenditures and the appropriations contained therein be and the same is hereby adopted as the Budget and Appropriations for this Public Library District for this fiscal year; and the sum of \$543,782.94 or as much thereof as may be authorized by law, is hereby appropriated for the purposes of the Nancy L. McConathy Public Library District, as hereinafter specified for said fiscal year.

PART I
ESTIMATED REVENUE AVAILABLE

Item 1	Estimated Balance on hand July 1, 2020	\$ 192,232.94
Item 2	Receipts during fiscal year from taxes, tax anticipation warrants and receipts from other sources such as fines, rentals and donations	<u>\$ 351,550.00</u>
	TOTAL ESTIMATED AMOUNT AVAILABLE	\$ 543,782.94

PART II
ESTIMATED EXPENDITURES - CORPORATE FUND

<u>Account No.</u>		<u>Amount</u>
1.	Salaries	\$ 150,000.00
2.	Insurance	800.00
3.	Board and Staff	1,200.00
4.	Mortgage	60,000.00
5.	Janitorial	12,000.00
6.	Utilities	10,500.00
7.	Telephone	2,000.00
8.	Equipment/Purchase	5,000.00
9.	Equipment/Service	10,000.00
10.	Furniture/Purchase	1,000.00
11.	Supplies	6,000.00
12.	Books	10,000.00
13.	Periodicals	100.00
14.	AV/CD's	100.00
15.	AV/DVD	1,000.00
16.	AV/VIDEOGAMES	2,000.00
17.	Programming	5,000.00
18.	Legal Notices	1,500.00
19.	Legal Fees	11,000.00
20.	Printing	250.00
21.	Postage	250.00
22.	Contingencies	5,000.00
23.	Computer/SWAN	12,000.00
24.	Computer/INTERNET	2,500.00
25.	Building Improvements	100.00
26.	Building Fund	<u>\$ 100.00</u>
	SUBTOTAL	\$ 309,400.00
	<u>ADDITIONAL FINANCIAL EXPENSES</u>	
25.	Audit	\$ 15,000.00
26.	IMRF	10,000.00
27.	Social Security	8,500.00
28.	Unemployment Insurance	250.00
29.	Workmen's Compensation	500.00
30.	Liability Insurance	<u>8,000.00</u>
	SUBTOTAL	\$ 42,250.00
	TOTAL EXPENDITURES	\$ 351,650.00
	Cash on Hand at the beginning of fiscal year (Item 1)	\$ 192,232.94
	Receipts during fiscal year (Item 2)	<u>\$ 351,550.00</u>
	TOTAL	\$ 543,782.94
	LESS TOTAL EXPENDITURES	<u>\$ 351,650.00</u>
	Estimated cash on hand at end of fiscal year	\$ 192,132.94

That said several amounts of money are hereby appropriated from moneys received and to be received by the Nancy L. McConathy Public Library District for the purposes above set forth.

SECTION 3: That all unexpected balances of any item or items of any general appropriation in this ordinance be expended in making up any insufficiency in any other item or items in the same general appropriation made by this ordinance.

SECTION 4: That the invalidity of any item or section of this ordinance shall not affect the validity of the whole or part thereof.

SECTION 5: That all ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be and the same are hereby repealed.

SECTION 6: That this ordinance shall be in full force and effect from and after passage, approval and publication as provided by law, and shall constitute a continuing budget ordinance, remaining in effect beyond the end of the fiscal year until a new ordinance is adopted.

ADOPTED this 12th day of September, 2020, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

President

ATTEST:

Secretary

EXHIBIT A

NOTICE

Notice is hereby given by the Board of Trustees of Nancy L. McConathy Public Library District , pursuant to Section 3 of the Illinois Municipal Budget Law, of a hearing to be held on September 12, 2020, concerning the intent of the Board of Trustees to adopt an ordinance providing for budget and appropriations of Nancy L. McConathy Public Library District, Cook and Will Counties, Illinois, for the fiscal year beginning July 1, 2020, and ending June 30, 2021.

Copies of the tentative Ordinance providing for Budget and Appropriations of the Nancy L. McConathy Public Library District, Cook and Will Counties, Illinois, for the Fiscal Year Beginning July 1, 2020 and ending June 30, 2021, are available for public inspection from July 16, 2020 through September 12, 2020 at the Nancy L. McConathy Public Library, 21737 Jeffery Avenue, Sauk Village, Illinois, on normal business days between 9:30 a.m. and 3:00 p.m.

The public hearing on the proposed 2020-2021 budget and appropriation ordinance will be held on September 12, 2020, at 9:00 a.m. at the Nancy L. McConathy Public Library, 21737 Jeffery Avenue, Sauk Village, Illinois.

By order of the Board of Trustees of Nancy L. McConathy Public Library District.

Secretary, Board of Trustees
Nancy L. McConathy Public Library
District

July 15, 2020

STATE OF ILLINOIS)
) SS
COUNTY OF C O O K)

I, _____, do hereby certify that I am the duly qualified and acting Secretary of the Board of Trustees of Nancy L. McConathy Public Library District, Cook and Will Counties, Illinois, and as such Secretary, I am the keeper of the records and files of the Board of Trustees of said District.

I do further certify that the foregoing is a full, true and complete copy of an ordinance adopted at a meeting of the Board of Trustees of said Library District held on the 12th day of September, 2020.

I do further certify that the deliberations of the members of the Board of Trustees on the adoption of said ordinance were taken openly; that the vote on the adoption of said ordinance was taken openly; that said meeting was held at a specified time and place convenient to the public; that notice of said meeting was duly given to all newspapers, radio or television stations and other news media requesting such notice; and that said meeting was called and held in strict compliance with the provisions of "An Act in Relation to Meetings", approved July 11, 1957, as amended, and that said Board of Trustees has complied with all of the applicable provisions of said Act.

IN WITNESS WHEREOF, I hereunto affix my official signature at Sauk Village, Illinois, this 12th day of September, 2020.

Secretary, Board of Trustees
Nancy L. McConathy Public Library
District



CERTIFICATION OF BUDGET / APPROPRIATION

**IN ACCORDANCE WITH CHAPTER 35 SECTION 200/18-50
ILLINOIS COMPILED STATUTES***

The undersigned, being Clerk/Secretary and/or Chief Fiscal Officer of the Taxing District below named, do hereby certify that attached hereto is a **TRUE AND CORRECT COPY** of the Budget/Appropriation of said District for its 20____ - 20____ fiscal year, adopted on _____, 20_____.

We further certify that the **ESTIMATE OF REVENUES**, by source, anticipated to be received by said Taxing District, either set forth in said document or attached hereto separately, is a true statement of said estimate.

Name of District: _____

Clerk/Secretary/Chief Fiscal Officer Name: _____

Clerk/Secretary/Chief Fiscal Officer Signature: _____

Date: _____, 20_____

***35 ILCS 200/18-50:** The governing authority of each taxing district shall file with the County clerk within 30 days of their adoption a **certified copy** of its appropriation and budget ordinances or resolutions, as well as an **estimate, certified by its chief fiscal officer, of revenues**, by source, anticipated to be received by the taxing district in the following fiscal year. If the governing authority fails to file the required documents, the county clerk shall have the authority, after giving timely notice of the failure to the taxing district, to refuse to extend the tax levy until the documents are so filed. (Source: P.A. 86-233; 86-953; 86-957; 86-1475; 87-17; 87-477; 87-895; 88-455.)

CERTIFICATION OF BUDGET / APPROPRIATION IN
ACCORDANCE WITH CHAPTER 35 SECTION
200/18-50 ILLINOIS COMPILED STATUTES

The undersigned, being Clerk / Secretary and Chief Fiscal Officer of the Taxing District below named, do hereby certify that attached hereto is a *true and correct copy* of the Budget / Appropriation of said District for its 2020 / 2021 fiscal year, adopted on September 12, 2020.

We further certify that the *estimate of revenues*, by source, anticipated to be received by said Taxing District, either set forth in said document or attached hereto separately, is a true statement of said estimate.

Name of District: Nancy L. McConathy Public Library District,
Cook and Will Counties, Illinois

Clerk/Secretary: _____

Chief Fiscal Officer: _____

Date: _____

Calene "Kelly" Zabinski, CPA

P.O. Box 472
Itasca, Illinois 60143

(630)939-7668 – Cellular
kzabinski@zcsinc.net

SUMMARY

A seasoned professional with significant business acumen and technical breadth acquired in highly-competitive, Entities in such areas as:

- Accounting, Finance, Budgeting, and Forecasting
- Internal Controls and Process Improvement / Redesign
- Operations & Project Management (both Business and Technical)

KNOWLEDGE & EXPERTISE

Accounting & Finance

- Licensed Accountant responsible for the management of multiple municipal and non-profit accounting engagements across multiple client assignments serving entities such as municipalities, libraries, park districts, police and fire pension funds, quasi-governmental entities, and non-profit organizations.
- Prepare and conduct annual budget meetings and workshops for Municipal entities
- Prepare annual levies for multiple Municipal organizations
- Ability to assess and evaluate new engagements, develop and implement engagement plans, setup and configure financial software and payroll systems, resolve accounting issues, create and employ internal control systems as well as develop financial policies and procedures.
- Capable of servicing various levels of client engagements including general accounting and bookkeeping, reconciliation, prepare and review monthly report preparation, budget preparation, audit preparation, and audit oversight. Review and coach junior level staff, when appropriate.
- Developed comprehensive client employee manual covering such areas as objectives, employee orientation, attendance and time off policies, discipline and grievance procedures, leaves of absence, benefits, disability, workers compensation, and other relevant topics.

Business & Operations Management

- Operations Manager accountable for the firm's administrative and operational functions. Responsible for the firm's payroll (including all required quarterly and annual filings), human resources, and benefit plans. Manage all firm contracts, corporate and employee insurance, leases, and vendor/service provider agreements. Responsible for the accounting management of the firm.
- Treasurer for 5 municipal entities and one Special purpose government. Provided cost and operational efficiency analysis for those communities. Provided assistance to the organization in documenting the internal controls and implementing policy statements for the organization.
- Conducted various proposal processes for various professional services needs included but not limited to Audit Services, Actuarial Services and Health Insurance Analysis.
- Provided various level of training and instruction related to understanding Governmental Accounting Standards for non-Accountants.
- Act as a liaison for municipal organizations with banking institutions in such matters as banking relationships, debt issuance and merchant services.
- Perform financial projections based on the current revenue streams, debt service and union contracts
- Serve as liaison between the Village and union to provide cost estimates for union contract proposals as well as changes in benefits
- Represent Municipalities in bond rating meetings and assist with bond issuances.

PROFESSIONAL EXPERIENCE

Zabinski Consulting Services, Inc. – Itasca, Illinois; December 2006 to Present

- *Owner – Team Manager*

Baker Tilly (formerly Virchow Krause/William F. Gurrie Ltd) January 2002-December 2006

- *Senior Audit Manager/Partner in Training*

Village of Woodridge, Illinois November 1999 – January 2002

- *Assistant Finance Director*

Crowe Chizek LLP – January 1995 – November 1999

- *Progressive Development from Audit staff to Audit Manager*

EDUCATION

DePaul University – Chicago, Illinois

- Master of Business Administration – Concentrations in Finance June 1994.
- Bachelor of Science in Commerce – Accounting June 1992

SKILLS & TECHNICAL EXPERTISE

- Thorough understanding of the accounting and financial reporting standards for State and Local Governments (GASB; Governmental Accounting Standards Board).
- Extensive knowledge and proficiency in Microsoft products such as Windows, Word, Excel, PowerPoint, and Outlook.
- Significant experience with multiple accounting software applications such as LOCIS, Caselle, Springbrook, BSNA government software, QuickBooks, Sage 50, and a variety of web-based applications.
- Comprehensive understanding of payroll, human resources, and compliance issues, including federal and state reporting requirements.
- Substantial technical and analytical skills with ability to research information and perform detailed analysis.
- Solid leadership and managerial skills, with the ability to quickly integrate with a team while respecting the diversity, perspectives, and contributions of all staff.
- Excellent oral and written communication skills with an emphasis on being able to clearly articulate complex information across multiple levels.
- Strong client rapport and interpersonal skills with an ability to work both independently and within a team on a variety of assignments simultaneously, with a continuous drive to go above and beyond.

PROFESSIONAL ORGANIZATION AFFILIATIONS

Illinois Government Finance Officers' Association, Chicago Metro Chapter – Formerly served on the Technical Accounting Review board
American Institute of Certified Public Accountant
Illinois CPA Society – Formerly served on the Government Accounting Committee
Government Finance Officers Association – Former CAFR reviewer



Zabinski Consulting Services, Inc.

August 25, 2020

Ms. Rosie Williams-Baig
Nancy L. McConathy Public Library District
21737 Jeffrey Ave
Sauk Village, Illinois 60411

Dear Ms. Williams-Baig;

Thank you for taking the time to meet to discuss the Library District and the needs of the Library to improve their fiscal health. Based on our conversation we will work with the Library in two manners. The first is to assist the Library district in year end audit preparation. The second is agreed upon procedures in relation to evaluating the accounting and operations in accordance with the listing below.

Background

Library Districts and their Directors continue to strive to have more control over their accounting and to obtain assurances that the accounting is done accurately. The Library has recently severed ties with their bookkeeper. Their relationship included accounting work on a regular basis and year end audit preparation work. The inclusion of a third party accountant provides entities with assistance to minimize the risk of audit internal control deficiency comments. Audit expectations are increasing, and the increased expectations on entities will include items such as the ability to create audit calculations and provide assurance that the auditors would not have to create material journal entries. In addition, all entities must have an individual who is competent to identify deficiencies within their financial statements.

It is because of these changes in standards that your auditor in the current year will be expecting you to complete certain financial statement analysis as well as perform some review functions related to your audited statements. *Zabinski Consulting Services, Inc.* is pleased to have this opportunity to discuss how we may help you better understand and respond to these changes.

Zabinski Consulting Services, Inc. (ZCS) has been providing advisory services to municipal entities for the last 13 years. As owner, I have more than 25 years experience in the accounting and auditing field, specifically in the governmental arena – having been both a municipal auditor with large auditing firms and an Assistant Finance Director for the Village of Woodridge.

Accounting

Auditing

Financial Consulting

P.O. Box 472 ♦ Itasca, IL 60143-0472 ♦ (630)939-7668 Office ♦ (630)422-1743 Fax

Client Approach

ZCS's client approach is one of a mutual respect for each other. We work together to plan the engagement to complete it in the mutually agreed upon time. The engagement expectations are identified and planned prior to beginning the engagement in order to minimize delays in completion of the engagement. Our staff is well trained in the issues that face governmental entities; therefore there is little training required of your staff to understand these issues.

Engagement Expectations

Based on our discussions, the District is considering hiring a third party accountant to assist with annual audit preparation and complete quarterly assessments in accordance with the following:

Annual Audit

1. Complete all audit preparation in accordance with the listing of requested documents from the Auditor

Quarterly Agreed Upon Procedures

Revenues

1. Recalculate the allocation of property tax distributions from Cook County. Make sure the support is obtained from Cook County Treasurer's website and maintained.
2. Make sure that Personal Property Replacement is properly recorded

Expenditures

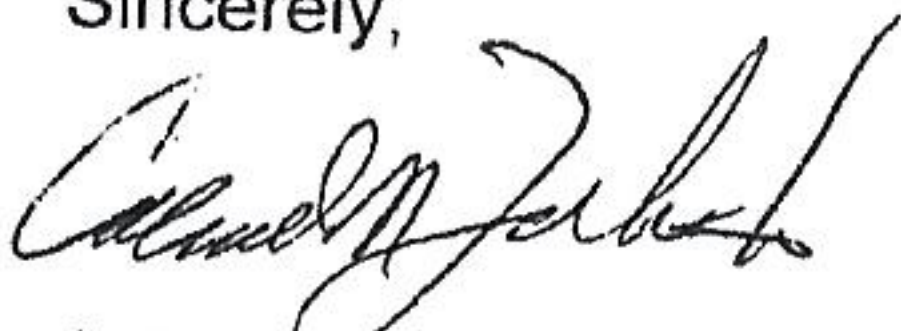
1. Test the 941 tax returns making sure that all taxes are recorded properly to the taxing agencies. Proper recording of the expenditure will be validated.
2. Review all credit card transactions validating that the receipts are attached and that the good are for an allowable expenditure.
3. Pull 10 checks randomly from all non payroll disbursements making sure all invoices are for expenditures of the Library and that they are properly recorded
4. Review the budget to actual documenting all overages to the director for their consideration

Cost Estimate

The above services will be billed at a standard per hour rate of \$75 per hour. Our fees will be billed on a regular basis.

Thank you for the opportunity to be of service to the Nancy L. McConathy Public Library District. If you should have any questions regarding this proposal please feel free to contact me to discuss it. I can be reached at (630)939-7668.

Sincerely,



Calene "Kelly" Zabinski, CPA

If you are in agreement with the above, please sign and return this letter to me at your earliest convenience.

Signature

Date